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

TO CHARACT WITH BERE CALE

07067 AUG 118

FPSC-COMMISSION CLERK



MINIMUM FILING REQUIREMENTS INDEX

SCHEDULE C - NET OPERATING INCOME

MFR Schedule	Witness	Title	Bates Stamped
			Page No.
C-1	Ashburn Chronister	Adjusted Jurisdictional Net Operating Income	1
C-2	Chronister	Net Operating Income Adjustments	4
C-3	Ashburn Chronister	Jurisdictional Net Operating Income Adjustments	11
C-4	Ashburn Chronister	Jurisdictional Separation Factors-Net Operating Income	15
C-5	Chronister	Operating Revenues Detail	25
C-6	Chronister	Budgeted Versus Actual Operating Revenues And Expenses	28
C-7		Operation And Maintenance Expenses-Test Year	34
C-8	Chronister Haines Hornick Wehle	Detail Of Changes In Expenses	35
C-9	Chronister Haines Hornick	Five Year Analysis-Change In Cost	38
	Wehle	DOCUMENT NUMBER-DATE	, . .
		07067 AUG 11 8	

FPSC-COMMISSION CLERK



MINIMUM FILING REQUIREMENTS INDEX

SCHEDULE C - NET OPERATING INCOME

MFR Schedule	Witness	Title	Bates Stamped Page No.
C-10	Chronister	Detail Of Rate Case Expenses For Outside Consultants	39
C-11	Chronister	Uncollectible Accounts	40
C-12	Chronister	Administrative Expenses	41
C-13	Ashburn Chronister	Miscellaneous General Expenses	42
C-14	Ashburn Chronister	Advertising Expenses	43
C-15	Ashburn Chronister	Industry Association Dues	45
C-16	Chronister	Outside Professional Services	47
C-17	Chronister Merrill	Pension Cost	48
C-18	Chronister	Lobbying Expenses, Other Political Expenses & Civic/Charitable Contributions	50

DOCUMENT NUMBER-DATE

07067 AUG 118

FPSC-COMMISSION CLERK



MINIMUM FILING REQUIREMENTS INDEX SCHEDULE C - NET OPERATING INCOME

MFR Schedule	Witness	Title	Bates Stamped Page No.
C-19	Chronister	Amortization/Recovery Schedule-12 Months	51
C-20	Ashburn Chronister	Taxes Other Than Income Taxes	54
C-21	Chronister	Revenue Taxes	57
C-22	Felsenthal	State And Federal Income Tax Calculation	58
C-23	Chronister	Interest In Tax Expense Calculation	64
C-24	Gillette	Parent (S) Debt Information	65
C-25	Felsenthal	Deferred Tax Adjustment	66
C-26	Felsenthal	Income Tax Returns	67
C-27	Felsenthal	Consolidated Tax Information	68



MINIMUM FILING REQUIREMENTS INDEX

SCHEDULE C - NET OPERATING INCOME

MFR Schedule	Witness	Title	Bates Stamped Page No.
C-28	Felsenthal	Miscellaneous Tax Information	69
C-29	Chronister	Gains And Losses On Disposition Of Plant And Property	70
C-30	Chronister	Transactions With Affiliated Companies	71
C-31	Chronister	Affiliated Company Relationships	72
C-32	Chronister	Non-Utility Operations Utilizing Utility Assets	111
C-33	Chronister Cìfuentes Haines Hornick	Performance Indices	112
C-34	Cifuentes Haines Hornick	Statistical Information	113
C-35	Chronister Cifuentes Merrill	Payroll And Fringe Benefit Increases Compared To CPI	114
C-36	Chronister Cifuentes Hornick	Non-Fuel Operations And Maintenance Expense Compared To CPI	115



MINIMUM FILING REQUIREMENTS INDEX

SCHEDULE C - NET OPERATING INCOME

MFR Schedule	Witness	Title	Bates Stamped Page No.
C-37	Chronister Haines Hornick Wehle	O & M Benchmark Comparison By Function	116
C-38	Chronister	O & M Adjustments By Function	117
C-39	Chronister Haines Hornick Wehle	Benchmark Year Recoverable O & M Expenses By Function	118
C-40	Chronister Cifuentes	O & M Compound Multiplier Calculation	119
C-41	Chronister Haines Hornick Merrill Wehle	O & M Benchmark Variance By Function	120
C-42	Chronister Wehle	Hedging Costs	128
C-43	Chronister	Security Costs	129
C-44	Chronister	Revenue Expansion Factor	130

SCHEDULE C	÷1		TED JURISDICTIONAL NET						Page 1 of 3
FLORIDA PU	BLIC SERVICE COMMISSION AMPA ELECTRIC COMPANY		the calculation of jurisdiction nistorical year.	nal net operating income for th	e lost year, lhe prior year a	nd the most		Type of data shown: XX Projected Test Year Projected Prior Year Historical Prior Year	Ended 12/31/2008 Ended 12/31/2007
DOCKET No.	080317-EI		(Dollars in 000's)					Witness: J. S. Chron	
		(1)	(2)	(3)	(4)	(5)	(6) Commission	(7) Company	(8) Adjusted
Line Account	Account	Total Company	Non- Electric	Total Electric	Jurisdictional	Jurisdictional Amount	Jurisdictional Adjustments	Jurisdictional Adjustments	Jurisdictional Amount
No. Number	Name	Per Books	Utility	(1)-(2)	Factor	(3)x(4)	(Schedule C-2)	(Schedule C-2)	(5)+(6)
1 2 3	Revenue From Sales	\$ 2,313,599	s -	\$ 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
9	Other O&M	404,373	-	404,373	0.970549	392,464	(34,131)	12,601	370,934
10 11 12	Fuel	934,334	-	934,334	0.962948	899,715	(893,063)	•	6,652
13 14	Purchased Power	275,617	-	275,617	0.961515	265,010	(264,048)	•	962
15 16	Deferred Costs	53,804	-	53,804	0.979797	52,717	(52,717)		
17 18	Depreciation & Amortization	204,313	-	204,313	0.965152	197,193	(9,475) (97,097)	6,890 6,492	194,608 62,275
19 20	Taxes Other Than Income Taxes	154,894	576	154,894 68,557	0.986998	152,880 68,804	(9,748)	(10,564)	48.492
21 22	Income Taxes	69,133 (1,593)	5/6	(1,593)	0.962963	(1,534)	-	-	(1,534)
23 24	(Gain)/Loss on Disposal of Plant Total Operating Expenses	2,094,875	576	2,094,299		2,027,249	(1,360,278)	15,419	682,390
25 26 27 28 29 30 31	Net Operating Income	\$ 226,538	<u>\$</u> (576)	<u>\$ 227,114</u>		\$ 222,280	\$ (25,345)	\$ (13,965)	\$ 182,970
32 33									

51 Totals may be affected due to rounding. Supporting Schedules: C-2,C-4,C-6

Recap Schedules: A-1

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SCHEDULE (BLIC SERVICE COMMISSION		STED JURISDICTIONAL NE e the calculation of jurisdiction	onal net operating income for	the test year, the prior year a	and the most		ype of data shown:	Page 2 of 3
LOMBA	DES SERVISE SOMMISSION		historical year.	and the operating manner to	and today your, one prior your	and the thoo	'	Projected Test Year	Ended 12/31/2009
COMPANY: 1	AMPA ELECTRIC COMPANY							XX Projected Prior Year	
DOCKET No	090247 FI		(Dollars in 000ts)					Historical Prior Year	
DOCKET No.	080317-EI	(1)	(Dollars in 000's) (2)	(3)	(4)	(5)	(6)	Witness: J. S. Chron	
		(1)	(2)	(3)	(*)	(3)	Commission	(7) Сотрапу	(8) Adjusted
			Non-	Total		Jurisdictional	Jurisdictional	Jurisdictional	Jurisdictiona
Line Account	Account	Total Company	Electric	Electric	Jurisdictional	Amount	Adjustments	Adjustments	Amount
No. Number	Name	Per Books	Utility	(1)-(2)	Factor	(3)x(4)	(Schedule C-2)	(Schedule C-2)	(5)+(6)
1									
2 3	Revenue From Sales	\$ 2,142,270	s -	\$ 2,142,270	0.971749	\$ 2,081,749	6/4 DO 4 4 473		
4	Revenue From Sales	\$ 2,142,270	3 -	5 2,142,270	0.971749	\$ 2,061,749	\$(1,234,147)		\$ 847,602
5	Other Operating	48,372	_	48,372	1.007484	48,734	(8,741)		39,99
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	1 40	313,030		313,000	0.002000	005,444	(0/3,543)		5,491
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	S	407.007		200 504	A 10703.35	400 000	10.01.11		
17 18	Depreciation & Amortization	187,097	•	187,097	0.976445	182,690	(6,914)		175,776
19	Taxes Other Than Income Taxes	146,166	-	146,166	0.990723	144,810	(90,022)		54,788
20		,				,•	(++1+=2)		34,100
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) 1,933,653	978	(1,743) 1,932,675	0.975330	(1,700) 1,875,132	(4.004.400)		(1,700
24 25	Total Operating Expenses	1,933,003	910	1,932,013		1,675,152	(1,231,493)		643,639
26	Net Operating Income	\$ 256,989	\$ (978)	\$ 257,967		\$ 255,351	\$ (11,394)		\$ 243,956
27									
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	LIC SERVICE COMMISSION MPA ELECTRIC COMPANY 1803.17-FI	ADJUSTED JURISDICTIONAL NET OPERATING INCOME EXPLANATION: Provide the calculation of jurisdictional net operating income for the test year, the prior year and the most recent historical year. Projected Test Year Ended 12/31/ Projected Prior Year Ended 12/31/ XX Historical Prior Year Ended 12/31/ XX Historical Prior Year Ended 12/31/										
JORET (10. 1	1005 H - LI	(1)	(Dollars in 000's) (2)	(3)	(4)	(5)	(6) Commission	Witness: J. S. Chron (7) Company	ister/W. R. Ashbur (8) Adjusted			
ne Account . Number	Account Name	Tolal Company Per Books	Non- Electric Utility	Total Electric (1)-(2)	Jurisdictional Factor	Jurisdictional Amount (3)x(4)	Jurisdictional Adjustments (Schedule C-2)	Jurisdictional Adjustments (Schedule C-2)	Jurisdictio Amount (5)+(6)			
2												
3	Revenue From Sales	\$ 2,111,724	S -	\$ 2,111,724	0.971173	\$ 2,050,849	\$(1,238,371)		\$ 812,4			
*	Other Operating	76,708		76,708	0.975909	74,860	(36,635)		38.2			
7	Total Operating Revenues	2,188,432	-	2,188,432	•	2,125,709	(1,275,006)		850,70			
9	Other O&M	317,439	•	317,439	0.975724	309,733	(6,531)		303,20			
-	Fuel	857,368		857,368	0.962736	825,419	(821,613)		3.80			
	Purchased Power	271,937	-	271,937	0.964411	262,259	(259,983)		2,2			
5	Deferred Costs	90,495	-	90,495	1.001105	90,595	(90,595)					
6 7 [8	Depreciation & Amortization	178,586	-	178,586	0.973531	173,859	(5,107)		168,75			
	axes Other Than Income Taxes	140,366	-	140,366	0.990268	139,000	(88,019)		50,98			
	ncome Taxes	85,201	1,429	83,772	0.982942	82,343	1,433		83,71			
3 (Gain)/Loss on Disposal of Plant Fotal Operating Expenses	(1,891) 1,939,501	1,429	(1,891) 1,938,072	0.973030	(1,840) 1,881,368	(1,270,416)		(1,84 610,95			
	Net Operating Income	\$ 248,931	\$ (1,429)	\$ 250,360		\$ 244,341	\$ (4,589)		\$ 239,75			
8 9												
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2 3												
ı												
5 6												
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	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.							-	Year Ended 12/31/2009				
											Historical Prior	Year Ended 12/31/2008 Year Ended 12/31/2007	
DOCKET No	060317-EI			(Dollars in 000	5)		Commission A	Adjustments				Witness: J. S.	Chronister
Line Account	Account Name		Conservation	(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) Stock- holder Relations	(10) GPIF Revenues/ Penalties	
1 2 3	Revenue From Sales	\$ 2,249, 96 8	\$ (18,688)	\$ (47,980)	\$ (96,184)	\$ (344)	\$(1,251,225)	\$ -	\$ -	\$ -	\$ -	\$ 850	
5	Other Operating	(439)	592	(12,731)			40,158	(72)			<u> </u>		
6 7	Total Operating Revenues	2,249,529	(18,096)	(60,711)	(96,184)	(344)	(1,211,067)	(72)	-	-	-	850	
8 9 10	Other O&M	392,464	(17,860)	(15,397)	•	-	(573)	-	(75)	(5)) (220)	-	
11 12	Fuel	899,715	-	-		•	(893,063)	-	-	-	-		
13 14	Purchased Power	265,010	-	(1,046)	-	(343)	(262,658)	-	-	-	-	-	
15 16	Deferred Costs	52,717	-	• -	~	•	(52,717)	-		-	-	-	
17 18	Depreciation & Amortization	197,193		(9,226)	-		-	-	-	-	•		
19 20	Taxes Other Than Income Taxes	152,880	10	-	(96,154)	-	(894)	-	-	•	-	-	
21 22	Income Taxes	68,804	(81)	(13,671)	(12)	(0)	(1,566)	(28)	29	2	85	328	
23 24 25	(Gain)/Loss on Disposal of Plant Total Operating Expenses	(1,534) 2,027,249	(17,931)	(39,340)	(96,166)	(343)	(1,211,472)	(28)	(46)	(3)	(135)	328	
26 27	Net Operating Income	\$ 222,280	\$ (165)	\$ (21,371)	\$ (18)	\$ (1)	\$ 406	\$ (44)	\$ 46	\$ 3	\$ 135	\$ 522	
28 29					•								
30 31			•										
32 33				4									
34 35													
36 37								-					

NET OPERATING INCOME ADJUSTMENTS

38 39 40

SCHEDULE C-2

Page 1 of 7

FFOKIDA POR	LIC SERVICE COMMISSION	EXPLANAT	ON: Pro	ovide a sch	edule of net op	erating income a	adjustments for the test year, the prior year and the most recent	Type of data shown:
	AMPA ELECTRIC COMPANY		his	XX Projected Test Year Ended 12/31/2 Projected Prior Year Ended 12/31/2 Historical Prior Year Ended 12/31/2				
DOCKET No. 0	080317-EI	·			(Dollars in 000		_ 	Witness: J. S. Chronister
		(11)		(12) Income	(13)	(14) Jurisdictional Adjusted		
Line Account No. Number	Account Name	Acq Adj		Tax True-Up	Total Adjustments	Per Commission		
1								
2								
3	Revenue From Sales	\$	- \$	-	\$(1,413,571)	\$ 836,397		
4								
	Other Operating		-	<u> </u>	27,947	27,508		
6 7	Total Operating Revenues				(1,385,624)	863,905		
8	Total Operating Nevertica		•		(1,505,024)	.003,803		
	Other O&M		-	-	(34,131)	358,333		
10					, , ,			
11	Fuel		-	-	(893,063)	6,652		
12				*				
	Purchased Power		-	-	(264,048)	962		
14							•	
15 I	Deferred Costs		-	-	(52,717)	-		
	Depreciation & Amortization		249)	_	(9,475)	187,718		
18	Sopreciation a various agent	,	240)	-	(3,713)	107,710	•	
	Taxes Other Than Income Taxes		(59)	-	(97,097)	55,783		
20			. ,					
	ncome Taxes		119	5,047	(9,748)	59,056		
22								
	Gain)/Loss on Disposat of Plant		4001			(1,534)		
	Total Operating Expenses		189)	5,047	(1,360,278)	666,971		
25 26 I	Net Operating Income	\$	189 \$	(5.047)	\$ (25,346)	¢ 196 934	•	
27	The operating indented			(0,011)	(20,010)	Ψ .00,001		
28						•	•	
29						•		
30								
31								
32								
33 34								
35								
36								
37								
38								•
39								
40	y be affected due to rounding.							

FLORIDA PL	UBLIC SERVICE COMMISSION	EXPLANATION:								he prior year	and the most	recent		Type of da		Year Friday 400
COMPANY:	TAMPA ELECTRIC COMPANY		Projected Pric Historical Pric											Projected Prior	st Year Ended 12/31/20 or Year Ended 12/31/20 or Year Ended 12/31/20	
DOCKET No	o. 080317-Ei													Witness; J. S. Chronister		
		- Adjusted Per	(1)	(2)		/2)	(4)				(7)	(9)		(0)		Jurisdictional
		Commission	(1) CISR	(2)	Δn	(3) nortization	(4) Amortization	(5) Annualiz		(6)	(7)	(8) Annualizat	ion li	(9) ncome		Adjusted
Line Account	t Account	Schedule C-2		CIS			of Dredging	of Ma			Storm Reserv			Tax	Total	Per
No. Number		Col. 14	Expiration	Upgrade		xpense	O&M	CTs		CTs	Accrual	Rail Proje			Adjustments	Company
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	-	7			=		-	-	•	-		-	-	6,652
12								•								
13	Purchased Power	962	• •	-			-		-	-	-	-		-	-	962
14																
15	Deferred Costs		-			-	-		-	-	-	-		-	-	-
16																
17	Depreciation & Amortization	187,718	-	5	58	- '	-	1,	,391	4,034	*	90	06	-	6,890	194,608
18																
19	Taxes Other Than Income Taxes	55,783	-	-		· -	-	2,	226	3,227	•	1,03	39	-	6,492	62,275
20																
21	Income Taxes	59,056	561	(2	16)	(406)	2,053	. (1,	,478)	(3,055)	(6,172) (7:	50)	(1,101)	(10,564)	48,492
22	10 : 10 · 10 · 10 · 10 · 10 · 10 · 10 ·															
23	(Gain)/Loss on Disposal of Plant	(1,534)					(0.007)		-	 -					- 15.110	(1,534)
24	Total Operating Expenses	666,971	561	34	42	645	(3,267)	2,	352	4,864	9,828	1,19	35	(1,101)	15,419	682,390
25 26	Net Operating Income	\$ 196,934	¢ 202	\$ (3-	42) \$	(645)	\$ 3,267	¢ (2	352) \$	(4,864)	\$ (9,828	· € /1.1	95) \$	1 101	\$ (13,965)	¢ 192.070
27	Net Operating income	ψ 130,30 1	ψ 033	4 (3	72) #	(043)	0,20,	Ψ 12.	,002) ¢	(4,004)	₩ (0,020	/ w (F, 1.	29/ \$	1,101	v (10,300)	102,570
28																
29			•													
30																
31																
32																
33																
34																
35																
36																
37																
38																
39																
40						100										-
41 Totals m	nay be affected due to rounding.															

SCHEDULE				TING INCOME A									Page 4 of
FLORIDA PU	JBLIC SERVICE COMMISSION	EXPLANATION:	Provide a sch	edule of net ope	rating income :	adjustments f	or the test year, th	he prior year	and the most re	ecent	Type of d	ata shown:	
COMPANY	TAMBA ELECTRIC COMPANY		historical year	. Provide the de	tails of all adju	stments on S	chedule C-3.					Projected Test	Year Ended 12/31/2009
COMPANY:	TAMPA ELECTRIC COMPANY										XX		Year Ended 12/31/2008
DOCKET No.	. 080317-EI			(Dollars in 000's	, 1								Year Ended 12/31/2007
				(Dollars in 000 s	5)		Commission Ad	Er veter ente		_		Witness: J. S. 6	Chronister
		Jurisdictional	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(0)	(40)	
				Environmental	(0)	Optional	Fuel	Job	Industry	(o) Solaris	(9) Stock-	(10) fncome	
Line Account	Account		Revenues &		Franchise	Provision	Rev &	Order	Assoc.	and	holder	Tax	
No. Number	Name	Col. 5	Expenses	Expenses	Fees	Rev/Exp	Exp	Revs	Dues	Waterfall	Relations	True-Up	
1	·												
2	_												
3	Revenue From Sales	\$ 2,081,749	\$ (17,278)	\$ (20,253)	(89,198)	\$ (1,163)	\$(1,104,814) \$	-	\$ -	\$ -	\$ -	\$ -	
4	Other County												
5 6	Other Operating	48,734	956	(18,496)	-	-	8,871	(72)	-		-	<u> </u>	
7	Total Operating Revenues	2,130,483	/40 200	(28.740)	(00.400)	44.488							
8	Total Operating Revendes	2,130,403	(16,322)	(38,749)	(89,198)	(1,163)	(1,095,943)	(72)	-	-	-	-	
9	Other O&M	345,721	(16,218)	(5,917)	_	-	(1,716)		(20)	(5)	(040)		
10		010,721	(10,210)	(3,917)	•	•	(1,710)	-	(73)	(5)	(213)	<u></u>	
11	Fuel	885,444	-	-			(879,945)		_				
12							(010,010)			•	-	•	
13	Purchased Power	293,857	-	(666)	-	(1,163)	(292,028)	-		-		_	
14						,	.						
15	Deferred Costs	(65,455)	-	-	-		65,455	-	-	_	_	_	
16	_												
	Depreciation & Amortization	182,690	-	(6,662)	-	-	-	•		-	-	-	
18 19	Towns Other There is seen a To												
20	Taxes Other Than Income Taxes	144,810	-	-	(89,169)	-	(792)	-	•	-	-	-	
	Income Taxes	89,765	(94)	(0.600)	(40)								
22	modifier taxes	69,765	(31)	(9,699)	(12)	•	3,841	(28)	28	2	82	4,182	
	(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)	4.400	
25		.,	(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	(22,5)	(00,101)	(1,100)	(3,100,103)	(20)	(40)	(3)	(131)	4,182	
26	Net Operating Income	_\$ 255,351	\$ (73)	\$ (15,805) \$	(17) \$	-	\$ 9,242 \$	(44)	45 5	\$ 3	\$ 131	\$ (4,182)	
27				****		-:-						\$ (3,102)	
28													
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SCHEDU	JLE	C-2
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NET OPERATING	INCOME	ADJUSTMENTS:

COMPANY: 1	FLORIDA PUBLIC SERVICE COMMISSION COMPANY: TAMPA ELECTRIC COMPANY		rovide a sc storical yea	Type of data shown: Projected Test Year Ended 12/31/200 XX Projected Prior Year Ended 12/31/200 Historical Prior Year Ended 12/31/200 Witness: J. S. Chronister				
Line Account	Account	Commis (11) GPIF Revenues/ Penalties	ssion Adjus (12) OUC Acq Adj		(14) Jurisdictional Adjusted Per		Walted, C. G. Gillollado,	
1 2 3	Revenue From Sales	\$ (1,441) \$	•	\$(1,234,147)				
4 5 6	Other Operating			(8,741)	39,993			
6 7 8	Total Operating Revenues	(1,441)	-	(1,242,888)	887,595			
9 10	Other O&M	-	-	(24,141)	321,580			
11 12 13	Fuel Purchased Power	•	-	(879,945) (293,857)	5,499			
14 15 16	Deferred Costs	<u>.</u>		65,455	-			
17 18	Depreciation & Amortization	-	(252	(6,914)	175,776			
19 20	Taxes Other Than Income Taxes	-	(61	(90,022)	54,788			
21 22	Income Taxes	(556)	121	(2,070)	87,695			
23 24	(Gain)/Loss on Disposal of Plant Total Operating Expenses	(556)	(192	(1,231,494)	(1,700) 643,639			
25 26 27 28	Net Operating Income	\$ (885 <u>)</u>	192	2 \$ (11,394)	\$ 243,956			
29 30 31								
32 33 34								
35 36 37								
38 39 40								
41 Totals m	nay be affected due to rounding.							

SCHEDULE C			NET OPERATION												Page 6 of 7
FLORIDA PUB	BLIC SERVICE COMMISSION	EXPLANATION:			-	-	-	he prior year	and the most r	ecent	Type of	data shown:			1010410000
COMPANY: TA	AMPA ELECTRIC COMPANY		historical year.	Provide the o	letails of all acju	istments on Se	chedule C-3.								12/31/2009 12/31/2008
OOME AINT, IF	AND A CECOTAGO GOINI ANT										x	(Historical			
DOCKET No. 0	080317-EI		(Dollars in 000)'s)							Witness:			_
							Commi	ssion Adjust	ments						
	•	Jurisdictional	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)		(11)	(12)
		Amount	Conservation E			Optional	Fuel		Industry Asoc	Solaris	Stock-	GPIF		ouc	Interest
Line Account	Account	Schedule C-1				Provision	Rev &	Order	Dues &	and	holder	Revenue		Acq	on Tax
No. Number	Name	Col. 5	Expenses	Expenses	Fees	Rev/Exp	Exp	Revs	Econ. Dev.	Waterfall	Relations	Penaltic	es	Adj	Issues
1															
2	Revenue From Sales	\$ 2.050.940	\$ (12,992)	£ 67.241	\$ (87,439)	¢ (20E)	\$(1,205,076) \$		\$ -	\$	\$ -	\$ 1	100 \$		\$ -
4	Keverine Front Sales	3 2,030,649	a (12,552) .	p 01,241	\$ (67,435)	a (203)	φ(1,200,07d) 4	, -	•	Φ -	Ψ -	φ	100 \$	-	φ .
	Other Operating	74,860	(7)	(81,423)		-	45,377	(581)	_	_	_		_	_	_
6	other Operating			(01,420)			40,071	(001)						_	
	Total Operating Revenues	2,125,709	(12,999)	(14,182)	(87,439)	(205)	(1,159,699)	(581)	-	_			100		_
8	g	_,,,	(,	(,	(==, ===,	(/	(-,,	(,							
9	Other O&M	309,733	(12,887)	7,836	-	-	(1,393)	_	(58)	(5) (175	i)	-	-	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															
	Depreciation & Amortization	173,859	.=	(4,856)	-	-	-	-	-	-	•		-	(251)	-
18															
	Taxes Other Than Income Taxes	139,000	(8)	40	(87,164)	-	(826)		-	. •	-		-	(61)	-
20	T	00.040	(04)	(0.404)	(408)	(0)	2 204	(204)	22		68	1	38	120	(50
21 h	ncome Taxes	82,343	(24)	(6,484)	(106)	(0)	3,384	(224)	22	2	00	ı	30	120	(59
	(Gain)/Loss on Disposal of Plant	(1,840)	_		_			_		_			_	_	_
	Total Operating Expenses	1,881,368	(12,919)	(3,724)	(87,270)	(205)	(1,170,564)	(224)	(36)	(3) (108		38	(192)	93
25	Total Operating Expenses	1,501,500	(12,010)	(0,12-1)	(01,210)	(200)	(1,110,004)	(22-)	(00)	100	, (100	',	-	(.02)	
	Net Operating Income	\$ 244,341	\$ (80)	(10,459)	\$ (169)	\$ (0)	\$ 10,865 \$	(357)	\$ 36	\$ 3	\$ 108	\$	61 \$	192	\$ (93
27	, ,										<u> </u>				
28															
29			•												
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SCHEDULE (NET OPERATING INCOME A	ADJUSTMENTS	Page 7 c
LORIDA PUI	BLIC SERVICE COMMISSION		erating income adjustments for the test year, the prior year and the most recent	Type of data shown;
		historical year. Provide the de	etails of all adjustments on Schedule C-3.	Projected Test Year Ended 12/31/200
OMPANY: T	AMPA ELECTRIC COMPANY			Projected Prior Year Ended 12/31/20
OCKET No.	000347 EI	(Dollars in 000'	<u>~</u>)	XX Historical Prior Year Ended 12/31/200
OUKE I NO.	0803 17-EI	Commission Adjustments	s)	Witness: J. S. Chronister
		(13) (15) (16)		
		Income Adjusted		
ine Account	Account	Tax Total Jurisdictional		
lo. Number	Name	True-Up Adjustments NO		
1		read of Trajadations 1101	· · · · · · · · · · · · · · · · · · ·	
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 Q&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				
	Depreciation & Amortization	- (5,107) 168,752		
18				
	Taxes Other Than Income Taxes	- (88,019) 50,981		
20				
	Income Taxes	4,696 1,433 83,776		
22				
	(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		
20 2 7	Net operating income	\$ (4,000) \$ (4,000) \$ 239,702		
2 <i>1</i> 28				
29 29				
30				
31				
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41 Totals ma	ay be affected due to rounding.			

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SCI	CHEDULE C-3	JURISDICTIONAL NET OPERATING INCOME ADJUSTMENTS			Page 1 of 4
FLC	ORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: List and explain all proposed adjustments to net operating income for the test year, the prior year and the	Type of data shown:		
		most recent historical year.	XX Projected Test		
CO	OMPANY: TAMPA ELECTRIC COMPANY		Projected Prior		
DO	OCKET No. 080317-EI	(Dollars in 000's)	Historical Prior		
DO	OCKET ND. 080317-E	(Dollars in 000's)	Witness: J. S. C		
		Reason for Adjustment	(1)	(2)	(3)
Line	20	or Omission (Provide	Total	lunedictional	Jurisdictional
No.		Supporting Schedules)	Adjustment	Factor	Adjustment
1			- Injection	100.0.	riajaonnoni
	Conservation Revenues and Expenses	To remove conservation revenues and expenses that are recoverable through investments in the ECCR	\$ (165)	1.0000000	\$ (165)
3	3	<u> </u>	. (/		, , , ,
4	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	5				
6	6 Franchise Fees and Gross receipts Tax	To remove franchise fee and gross receipt tax.	(18)	1.000000	(18)
7	7				
8	8 Optional Provisions Revenues and Expenses	To revove optional provision revenues and expenses	(1)	1.000000	(1)
9	-				
10	• • • • • • • • • • • • • • • • • • • •	To remove fuel revenues and expenses which are recoverable through the fuel	3,060	0.132560	406
11 12		adjustment clause.			
<u>-</u> 13		To remove job orders related to work done for individual customers.	(44)	1.0000000	(44)
14		Constitution of the consti	(53)	1.00000	()
15		To remove industry association dues and 5% of economic development expenses that have been determined	47	0.984334	46
16	6	to be non-utility related and one-third of EEI dues consistent with past Commission policy.			
17	7				•
18	8 Solaris and Waterfall	To remove the portion of lease expenses associated with the Solaris and the	3	0.951637	3
19		waterfall which were disallowed in Order No. 12663.	•		
20					
21		To remove A&G expenses associated with stockholders relations.	140	0.969991	135
22 23		To remove income/expenses associated with GPIF revenues/penalties.	522	1.000000	522
24		To remove incomorexpenses associated with GFIF Tevendes/penalities.	322	1.000000	322
25		To remove amortization expense associated with the OUC acquisition of transmission line.	196	0.966206	189
26	·			••	
27	7 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	8				
29	•		\$ (22,452)		\$ (25,345)
30					
31					
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33 34					
35					
36					•
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- 41					
42	2 Totals may be affected due to rounding.				

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	ULE C-3	JURISDICTIONAL NET OPERATING INCOME ADJUSTMENTS			Page 2 of 4
FLORID	A PUBLIC SERVICE COMMISSION	EXPLANATION: List and explain all proposed adjustments to net operating income for the test year, the prior year and the	Type of data shown:		
001404	ANY TARRA ELECTRIC COMPANY	most recent historical year.	XX Projected Test		
COMPA	NY: TAMPA ELECTRIC COMPANY		Projected Prio		
DOOKE	TAL. 000047 FI		Historical Prior		
DOCKE	T No. 080317-EI	(Dollars in 000's)	Witness: J. S.		
		Program for A district	(1)	(2)	(3)
Line		Reason for Adjustment	T		
No.	Adjustment	or Omission (Provide Supporting Schedules)	Total Adjustment	Jurisdictional Factor	Junsdiction Adjustmen
1	Company Adjustments	apparang concentrations	Adjustment	Facioi	Adjustiner
2	CISR Contract Expiration Upgrade	To include impact for necessary upgrade to CIS	\$ 893	1.000000	\$ 89
3	Olor Continuos Expiration apgrado	To find do impact for indeeds any applicate to Old	\$ 693	1.000000	\$ 69
4	CIS Upgrade	To amortize \$6.9M Dredging O&M over 5 Years	(342)	1.000000	(34:
5	ove opgrade	To difference \$ 1.50 in 5 longing ordin of Cit 1 Calif	(342)	1.000000	(34)
6	Amortize Rate Case Expense	To amortize \$3.2M Rate Case Expense over 3 Years	(645)	1.000000	(64
7		To all of the Land Codes Experies of the Total of	(040)	1.000000	(04-
8	Amortize Dredging O&M	To amortize \$6.9M Dredging O&M over 5 Years	3,390	0.963848	3,26
9		7 - 4 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1	5,556	0.000040	3,20
10	Annualize May In-service - 2 CTs	To annualize impact of May In-service date for 2 CTs	(2,441)	0.963339	(2,35)
11	, <u>-</u>		(2,411)	0.500505	(2,002
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	,		(0,010)	0.501101	(4,00
14	Storm Reserve Accrual	To reflect increase of Storm Reserve Accrual	(9,828)	1.000000	(9,828
15			(5,525)		(0,02
16	Annualize Dec In-service - Rail Proj.	To annualize impact of December In-service date for Big Bend Rail Project	(1,239)	0.964555	(1,19
17	•		(-,=,		(7)
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 ,10
19					.,
20	Total Company Adjustments		\$ (14,083)		\$ (13,96
21					
22					
23					
24					
25					
26					
27					
28					
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42 Tota	als may be affected due to rounding.				
Supportin	ng Schedules:		Recap Schedu	lee: C-2	

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	PUBLIC SERVICE COMMISSION	JURISDICTIONAL NET OPERATING INCOME ADJUSTMENTS EXPLANATION: List and explain all proposed adjustments to net operating income for the test year, the prior year and the	Type of data shown:		Page 3 of 4
LONIO	TO BEIG SERVICE COMMISSION	most recent historical year.	Projected Test	Year Ended 1	2/31/2009
COMPANY: TAMPA ELECTRIC COMPANY		That Took Holorida your	XX Projected Prior		
			Historical Prior		
DOCKET	No. 080317-EI	(Dollars in 000's)	Witness: J. S. (
	· · · · · · · · · · · · · · · · · · ·		(1)	(2)	(3)
		Reason for Adjustment			
Line		or Omission (Provide	Total	Jurisdictional	Jurisdiction
No.	Adjustment	Supporting Schedules)	Adjustment	Factor	Adjustmer
1	Conservation Revenues and Expenses	To remove conservation revenues and expenses that are recoverable through investments in the ECCR clause	\$ (73)	1.000000	\$ (7
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	(15,80
4					
5	Franchise Fees and Gross receipts Tax	To remove franchise fee and gross receipt tax.	(17)	1.000000	(1
6	5 15		40.007	0.000704	
,	Fuel Revenues and Expenses	To remove fuel revenues and expenses which are recoverable through the fuel	10,037	0.920761	9,24
9		adjustment clause.			
10	Job Order Revenues	To remove job orders related to work done for individual customers.	(44)	1.000000	(•
11	200 Order Mevenines	To fellione job orders related to work done for instrudent customers.	(11)	1.000000	٧-
12	Industry Assoc.Dues/Economic Development	To remove industry association dues and 5% of economic development expenses that have been determined	46	0.977275	
13	, , , , , , , , , , , , , , , , , , , ,	to be non-utility related and one-third of EEI dues consistent with past Commission policy.			
14		, , , , , , , , , , , , , , , , , , , ,			
15	Solaris and Waterfall	To remove the portion of lease expenses associated with the Solaris and the	3	0.951573	
16		waterfall which were disallowed in Order No. 12663.			
17					
18	Stockholders Relations	To ramove A&G expenses associated with stockholders relations	135	0.970370	13
19					
20	GPIF Revenues/Penalties	To remove income/expenses associated with GPIF revenues/penalties	(885)	1.000000	(88)
21					
22			197	0.075074	
23	Acquisition Amortization	To remove amortization expense associated with the OUC acquisition of transmission line.	191	0.975971	19
24 25	Income Tax True-Up - Commission Adjs.	To synchronize interest supported by the capital structure after reconciling to	(4,241)	0.985990	(4,18
26 26	income tax true-op - commission Adjs.	rate base.	(7,271)	0.505550	(4,10
27		late vide.			
28			\$ (10,648)		\$ (11,39
29					
30					
31					
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40					
41 42 Tota	le may be affected due to reventing				
	Is may be affected due to rounding. g Schedules:		Recap Schedu		

SCHEDU	LE C-3	JURISDICTIONAL NET OPERATING INCOME ADJUSTMENTS		1	Page 4 of 4	
LORIDA	PUBLIC SERVICE COMMISSION	EXPLANATION: List and explain all proposed adjustments to net operating income for the test year, the prior year and the	Type of data shown:			
	Y: TAMPA ELECTRIC COMPANY	most recent historical year.	Projected Test Year Ende Projected Prior Year Ende XX Historical Prior Year Ende		ed 12/31/2008	
JOCKET	No. 080317-EI	(Dollars in 000's)	Witness: J. S. C			
		Reason for Adjustment	(1)	(2)	(3)	
_ine		or Omission (Provide	Total 5	Jurisdictional	Jurisdictiona	
No.	Adjustment	Supporting Schedules)	Adjustment	Factor	Adjustment	
1	Conservation Revenues and Expenses	To remove conservation revenues and expenses that are recoverable through investments in the ECCR clause	\$ (80)	1.000000		
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	11,530	0.942309	10,865	
8		adjustment clause.				
9 10	Let Out or December		.dE7)	4.000000	(0.53	
11	Job Order Revenues	To remove job orders related to work done for individual customers.	(357)	1.000000	(357	
12	Industry Assoc.Dues/Economic Development	To remove industry association dues and 5% of economic development expenses that have been determined	37	0.982276	36	
13	industry Association and accomplishing	to be non-utility related and one-third of EEI dues consistent with past Commission policy.	3,	0.302270	30	
14		to be not sumy founded and one time of EE/ dates consistent with past confirmation points.				
15	Solaris and Waterfall	To remove the portion of lease expenses associated with the Solaris and the	3	0.951152	3	
16		waterfall which were disallowed in Order No. 12663	•		-	
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	(The III Commission Adia	The second secon	(4 700)	0.0000	(4.000	
26 27	Income Tax True-Up - Commission Adjs.	To synchronize interest supported by the capital structure after reconciling to rate base	\$ (4,790) \$ (4,014)	0.980277	\$ (4,589	
28			\$ (4,014)	=	\$ (4,568	
29						
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41	s 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. COMPANY: TAMPA ELECTRIC COMPANY						Type of data shown: XX Projected Test Year Ended 12/31/200 Projected Prior Year Ended 12/31/200 Historical Prior Year Ended 12/31/200
OCKET No. (080317-EI		(Dollars in 000's)			Witness: J. S. Chronister/W. R. Ashbu
ine	A		(1)	(2)	(3) Jurisdictional	
ine lo.	Account No.	Account Title	Total Company	FPSC Jurisdictional	Separation Factor	
1 2 3	440-447	Operating Revenues	\$2,321,413	\$2,249,529	0.96903	
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 11	502	Steam Expense	19,541	18,826	0.963410	
12	503 505	Steam From Oth Sources Electric Expense	4.480	-	-	
3	506	Misc Steam Expense	4,182 6,844	4,031 6,596	0.963893 0.963764	
14	507	Rents	0,044	6,596	0.963764	
5	509	Allowances	(13)	- -	-	
16		Total Steam Oper Exp	354,323	341,114	0.962722	
17		Maintenance		<u> </u>	0.502122	
18	510	Mtce, Supv & Eng	309	298	0.964401	
19	511	Mice Of Structures	12,832	12,368	0.963840	
20	512	Mtce Of Boiler Plant	45,822	44,161	0.963751	
11	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	71,892	69,286	0.963751	
24		60 B 1 B 5				
25 26		Other Production Exp				
26 27	546	Operations Oper, Supv & Eng	2.420	2011		
28	547	Fuel	3,439 616,578	3,314	0.963614	
9	548	Generation Expense	12,358	593,837 11,908	0.963117 0.963563	•
10	549	Misc Other Power Exp	7,023	6,766	0.963473	
1	550	Rents	-	-	0.903475	
32		Total Other Oper Exp	639,398	615,825	0.963133	
33		Maintenance		ordjeco	3.555100	•
34	551	Mtce, Supv & Eng	1,547	1,491	0.963914	
35	552	Mice Of Structures	9,702	9,347	0.963453	
16	553	Mtce Of General Plant	12,897	12,428	0.963650	
17	554	Mtce Other Misc	445	429	0.964262	
8	555	Purchased Power	275,617	265,010	0.961514	
39	556	Load Dispatching	1,674_	1,613	0.963721	
10		Total Other Mtce Exp	301,881	290,318	0.961697	
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JURISDICTIONAL SEPARATION FACTORS - NET OPERATING INCOME

Page 2 of 10

FLORIDA PU	JBLIC SERVICE COMMISSION	EXPLANATION: Provid		ng income for the test year, and the most n	ecent historical year	Type of data shown:
COMPANY: TAMPA ELECTRIC COMPANY			est year is projected.			XX Projected Test Year Ended 12/31/2009 Projected Prior Year Ended 12/31/2008 Historical Prior Year Ended 12/31/2007
DOCKET No	o. 080317-El		(Dollars in 000's)			Witness: J. S. Chronister/W. R. Ashburn
			(1)	(2)	(3) Jurisdictional	
Line	Account	Account	Total	FPSC	Separation	
No.	No.	Title	Company	Jurisdictional	Factor	
1 2		Deferred Revenues And Expenses				
3	40730	Amortization Deferred Fuel	73,857	72.057	4 000000	
4	40732	Amortization Deferred Capacity	19,891	73,857 19,891	1.000000	
5	40734	Amortization Deferred Fuel Wholesale	1,892	19,091	1.000000	
6	40736	Amortization Deferred Ecrc		40.007	-	
7	40738	Amortization Deferred Ecor	10,997	10,997	-	
8	40740	Credit Deferred Fuel	/2E 4E4)	(05.454)	-	
9	40742	Credit Deferred Capacity	(35,451)	(35,451)	1.000000	
10	40744	Credit Deferred Capacity Credit Deferred Fuel Wholesale	(5,580)	(5,580)	1.000000	
11	40746	Credit Amortization Deferred Ecrc	(805)	(40.057)		
12	40748	Credit Amortization Deferred Eccr	(12,857)	(12,857)	1.000000	
13	40740	Total Deferred Revenues And Expenses	(584)	(584)	1.000000	
14		Total Production O&M	51,360 1,419,854	50,273	0.978836	
15		Total Floodciion Oawi	1,418,854	1,366,816	0.963324	
16		Transmission		•		· ·
17		Operations				
18	560	Supv & Eng	:004	504		
19	561	Load Dispatching	694	584	0.841151	
20	562		2,086	1,754	0.841151	
21	563	Station Expenses	925	778	0.841151	· ·
22	564	OH Line Expense	- <u>-</u>	-	-	
23	565	UG Line Expense	270	-		
		Transm Of Elec By Others	372	313	0.841151	
24 25	566	Misc Transmission Exp	2.013	1,693	0.841151	
	567	Rents	29	24	0.841151	•
26		Total Transm Oper Exp	6,119	5,147	0.841151	
27		** * *				
28	500	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	· <u>-</u> _	-	-	
34	573	Misc Transmission Exp	577_	486_	0.841260	
35		Total Transmission Exp	7,886	6,634	0.841209	
36		Total Transmission Oper Exp	14,004	11,780		
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 Eye	380	200	4.000000	

380

4,043

4,258

13,564

24,699

529

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4,030

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529 24,686

41 583 42 584 43 585 44 586 45 587 46 588 47 589 48 Totals may be affected due to rounding. Supporting Schedules: C-19, C-20, C-21, C-22

St Lighting & Sign Exp Meter Expense Cust installtn Exp

Total Distrib Oper Exp

Misc Distr Exp

Rents

SCHEDULE C-4

1.000000

0.996785

1.000000

1.0000000

1.000000 0.999474

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DOCKET No. 080317-EI

JURISDICTIONAL SEPARATION FACTORS - NET OPERATING INCOME

Page 3 of 10

FLORIDA PUBLIC	C SERVICE COMMISSION
COMPANY: TAM	PA ELECTRIC COMPANY

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

if the test year is projected.

(Dollars in 000's)

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

			(1)	(2)	(3)	
					Jurisdictional	
Line	Account	Account	Total	FPSC	Separation	
No.	No.	Title	Company	Jurisdictional	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 Mice	-		-	
11		Total Distrib Mtce Exp	34,428	34,426	0.999942	
12		Total Distribution Exp	59,127	59,112	0.999746	
13				<u> </u>		
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	34,376	34,369	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		-	7	
27		Total Cust Service & Info	18,988	18,988	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	2,508	2,508	1.000000	
35		•	_,		· con an de de de de	

49 Totals may be affected due to rounding.

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DOCKET No. 080317-E

JURISDICTIONAL SEPARATION FACTORS - NET OPERATING INCOME

Page 4 of 10

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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.

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

Type of data shown:

COMPANY: TAMPA ELECTRIC COMPANY

(Dollars in 000's)

Historical Prior Year Ended 12/31/2007 Witness: J. S. Chronister/W. R. Ashbum

1.1			(1)	(2)	(3) Jurisdictional	
Line No.	Account No.	Account Title	Total Company	FPSC Jurisdictional	Separation	
1	No.	Administrative & General Exp	Company	Junsdictional	Factor	
2	920	A&G Salaries	17,648	17.139	0.971181	
3	921	Ofc Supplies & Exp	11,181	10,858	0.971181	
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	120,271	116,332	0.967248	
15						
16						
3 17		Total Oper And Maintenance Exp	1,668,129	1,609,906	0.965097	
18						
19		Depreciation And Amortization Exp	204,313	197,193	0.965153	
20			<u></u>			
21		Taxes Other Than Income Taxes				
22		Payroli 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			154,894	152,880	0.986998	
29						
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	BLIC SERVICE COMMIS	· if t	ovide jurisdictional factors for net operating the test year is projected.	income for the test year, and the most rec	ent historical year	Type of data shown: XX Projected Test Year Ended 12/31/2 Projected Prior Year Ended 12/31/2 Historical Prior Year Ended 12/31/2
OCKET No	.080317-EI		(Dollars in 000's)			Witness: J. S. Chronister/W. R. Ash
			(1)	(2)	(3) Jurisdictional	
ne 5.	Account No.	Account Title	Total Company	Jurisdictional	Separation Factor	
1 2		-				
3		Income Taxes				
4 5		Current	87,280 (49,356)	86,845	0.995014 0.963198	
3		Deferred - Net Investment Tax Credit	(18,356) (367)	(17,681) (360)	0.980293	
7		invostment tax oreat	68,557	68,804	1.003612	
8 9		(Galn)/Loss On Disposition Of Assets	(1,593)	(1,534)	0.962963	
0		Total Operating Expenses	2,094,299	2,027,249	0.967984	
2			_			
3 4		Total Net Operating Income	<u>\$ 227,114</u>	\$ 222,280	0.978719	
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SCHEDULE O	BLIC SERVICE COMMISSI	ON EXPLANAT	JURISDICTIONAL SEPARATION FACTOR TON: Provide jurisdictional factors for net operation		recent historical vaca	Page 6 of Type of data shown:
LOTTIDATE	DEIG GETTINGE COMMINGO	CN EARA	if the test year is projected.	ing income for the test year, and the most	recent historical year	Projected Test Year Ended 12/31/200
OMPANY: T	TAMPA ELECTRIC COMPA	NY	, ,			Projected Prior Year Ended 12/31/200
OCKET No.	.080317-EI		(Dollars in 000's)			XX Historical Prior Year Ended 12/31/200 Witness; J. S. Chronister/W. R. Ashbu
			(1)	(2)	(3) Jurisdictional	
ine	Account	Account	Total	FPSC	Separation	
10.	No.	Title	Company	Jurisdictional	Factor	
2	440-447	Operating Revenues	\$2,188,432	\$2,125,709	0.971339	
3						
4						
5		Oper & Maint Exp	·			
5		Steam Production Exp		•		
,	500	Operations	4.400	1004		
9	500 501	Oper, Supv & Eng Fuel	4,183	4,061 221,001	0.970834	
10	502	Steam Expense	240,632 14,870	231,0 9 1 14,712	0.960350 0.989375	
11	503	Steam From Oth Sources	14,670	14,712	0.989375	
12	505	Electric Expense	2,792	- 2,711	0.970989	
13	506	Misc Steam Expense	9,905	9,616	0.970823	
14	507	Rents	3,300	9,010	0.970025	
15	509	Allowances	(120)	(116)	0.969396	
16		Total Steam Oper Exp	272,262	262,075	0.962583	
17		Maintenance			0.002000	
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	1,65 1	0.971176	
23		Total Steam Mtce Exp	52,308	50,853	0.972184	
24		4	**			
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 31	549	Misc Other Power Exp	3,842	3,726	0.969740	
32	550	Rents Total Other Oper Exp				
33		Maintenance	636,988	613,999	0.963910	
34	551	Mtce, Supv & Eng	834	809	0.970549	
35	552	Mice, Supv & Eng Mice Of Structures	8,045	7,805	0.970549 0.970174	
36	553	Mice Of General Plant	10,741	10,428	0.970891	
37	554	Mice 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	
10		Total Other Mice Exp	293,278	282,973	0.964864	
11		·			5.551501	
12						
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49 Totals ma	ay be affected due to roundi	ng.	•			

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JURISDICTIONAL SEPARATION FACTORS - NET OPERATING INCOME

Page 7 of 10 Type of data shown:

FLORIDA PUBLIC SERVICE COMMISSION COMPANY: TAMPA ELECTRIC COMPANY EXPLANATION: Provide jurisdictional factors for net operating income for the test year, and the most recent historical year

if the test year is projected.

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)

			(1)	(2)	(3) Jurisdictional	
Line No.	Account No.	Account Title	Total	FPSC Jurisdictional	Separation	
1	NO.	Tide	Company	Junsdictional	Factor	
2		Deferred Revenues And Expenses		•		
3	40730	Amortization Deferred Fuel	157,777	157, 6 67	0.999303	
4	40732	Amortization Deferred Capacity	961	961	1.00000	
5	40734	Amortization Deferred Fuel Wholesale	1,380	-	-	
6	40736	Amortization Deferred Ecrc	•	-	_	
7	40738	Amortization Deferred Eccr	<u>.</u>		-	
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 Ecro	(19,113)	(19,113)	1.000000	
12	40748	Credit Amortization Deferred Ecor	(741)	(741)	1.00000	
13		Total Deferred Revenues And Expenses	70,641	70,741	1.000000	
14		Total Production O&M	1,325,477	1,280,641	0.966174	
15				-,20,041	0.000114	
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	0.310610	
23	565	Transm Of Elec By Others	298	290	0.970870	
24	566	Misc Transmission Exp	1,961			
25	567	Rents	42	1,904 41	0.970870	
26	Jur	Total Transm Oper Exp	5,158		0.970870	
27		Total Transiti Oper Exp	5,136	5,008	0.970870	
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	2,040	. 1	1.000000	
34	573	Misc Transmission Exp	179	1 174	0.970870	
35	0.0	Total Transmission Exp	6,611	6,419	0.970865	
36		Total Transmission Oper Exp	11,770	11,427	0.970665	
37		Distribution	11,770	11,427		
38		Operations				
39	580	Oper Supv & Eng Exp	1,038	1,038	1,00000	
40	582	Station Expense	624			
41	583	OH Line Expense		624	1.000000	
42	584	UG Line Expense	319 3	319	1.000000	
42	585	St Lighting & Sign Exp	278	3	1.000000	
43	586	St Lighting & Sign Exp Meter Expense		278	1.000000	
		•	59	59	1.000000	
45	587	Cust Installtn 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	ay be affected due to rour	Total Distrib Oper Exp	20,434	20,434	1.000000	

SCHEDULE C-4
FLORIDA PUBLI

DOCKET No. 080317-E

JURISDICTIONAL SEPARATION FACTORS - NET OPERATING INCOME

Page 8 of 10

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.

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

Type of data shown:

COMPANY: TAMPA ELECTRIC COMPANY

(Dollars in 000's)

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

			(1)	(2)	(3)	
					Jurisdictional	
Line	Account	Account	Total	FPSC	Separation	
No.	No.	Title	Company	Jurisdictional	Factor	
1 2	500	Maintenance				
_	590	Mtce, Supv & Eng	82	82	1.000000	
3	591	Mice 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	- _	<u>-</u>	•	
11		Total Distrib Mtce Exp	26,846	26,846	1.000000	
12		Total Distribution Exp	47,280	47,280	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	29,005	28,160	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	14,448	14,405	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	1,823	1,770	0.970934	
35		·				

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49 Totals may be affected due to rounding.

JURISDICTIONAL SEPARATION FACTORS - NET OPERATING INCOME

Type of data shown:

FLORIDA PUBLIC SERVICE COMMISSION

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

Projected Test Year Ended 12/31/2009

COMPANY: TAMPA ELECTRIC COMPANY

if the test year is projected.

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

SCHEDULE C-4

(Dollars in 000's)

			(1)	(2)	(3) Jurisdictional	
Line	Account	Account	Total	FPSC		
No.	No.	Title	Company	Jurisdictional	Separation Factor	
1	110.	Administrative & General Exp	Сопрану	Juliacictorial	1 actor	
2	920	A&G Salaries	16,870	16,378	0.970859	
<u>.</u>	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	107,435	104,322	0.971020	
15		•				
16						
17		Total Oper And Maintenance Exp	1,537,239	1,488,005	0.967973	
18						
19		Depreciation And Amortization Exp	178,586	173,859	0.973531	
20						
21		Taxes Other Than Income Taxes				
22		Payroff 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			140,366	139,000	0.990266	
29						

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	BLIC SERVICE COMMISSION TAMPA ELECTRIC COMPANY		EXPLANATION: Provide jurisdictional factors for net operating income for the test year, and the most recent historical year Type of data shown if the test year is projected. Project Project XX Historical Project XX Historical Project Proj									
OOCKET No. 080317-EI		·	(Dollars in 000's)			•	Witness: J. S. Chronister/W. R. Ash					
ine	Account	Account	(1) Total		(2) FPSC		(3) Jurisdictional Separation					
io.	No.	Title	Company		Jurisdictional		Factor					
2												
3 4		Income Taxes Current	131,067		126,927		0.968417					
5		Deferred - Net	(44,861)		(42,290)		0.942687					
6 7		Investment Tax Credit	<u>(2,434)</u> 83,772		(2,295) 82,343		0.942711 0.982942					
8 9		(Gain)/Loss On Disposition Of Assets	(1,891)		(1,840)		0.973244					
10			<u></u>									
11 12		Total Operating Expenses	1,938,072		1,881,367		0.970742					
13 14		Total Net Operating Income	\$ 250,359		\$ 244,341		0.975962					
15												
6 7												
18 1 9												
20												
21 22			•									
:3												
2 4 25												
26			•									
27 28												
9												
0 1												
3												
4					•							
5 6												
7												
18 19												
Ю			•									
11 12												
3												
4 5												
6												
47 48												

LORIDA PU	BLIC SERVICE COMMISSION EX	PLANATION:			ating revenue by							Type of o	ata shown:	
	TAMPA ELECTRIC COMPANY	Project Histori								Projected Prior	Year Ended 12/31/ Year Ended 12/31/ Year Ended 12/31/			
DOCKET No.	080317-EI			(Dollars in 000	's)								Witness: J. S.	Chronister
		(1)	(2)	(3)	(4)	(5)	(6) Franchise	Juris (7) Optional	dictional Adju (8)	stments (9)	(10)	(11) CISR	(12)	(13)
ine Account No. Number	Account Title	Per Books	Non- Jurisdictional	Jurisdictional (1)-(2)	Conservation	ECRC	Fees / Gross Receipts Tax	Provision	Job Order Revenues	GPIF	Fuel	Contract Expiration	Total (4) thru (11)	Total Adjusted
1							·							
2 3 440	SALES OF ELECTRICITY Residential Sales	\$ 2 244 E04		£ 2.244 E04	€ (40,800)	£ (47.000)	. ft (00 404)	e (244)	•	6 050	#/4 D45 204)	t 4 1 5 4	A (4.400.0E0)	A 007.054
4 442	Commercial Sales	\$ 2,244,504	-	\$ 2,244,504	\$ (18,088)	\$ (47,980)	\$ (96,184)	\$ (344)	5 -	\$ 850	\$(1,245,761)	\$ 1,454	\$ (1,406,653)	\$ 837,851
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
3 449.1	(Less) Provision for Rate Refunds										•		· -	<u> </u>
14 15	TOTAL REVENUE NET OF REFUND PROVISIO	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
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 28 456	S02 Allowance Sales	13,208	477	12,731	-	(12,731)	-	. •	•	-	-	-	(12,731)	-
28 456 29 456	Deferred Conservation Revenue	(592)	- 0.504	(592)	592	-	-	-	-	-	-	-	592	-
30	Other Electric Revenues (1) TOTAL OTHER OPERATING REVENUES	15,271 7,8 14	9,561 8,253	5,710	592	(40.704)	•	•	(72)	•	40.450	-	(72)	5,638
31	TOTAL OTHER OPERATING REVENUES	7,014	0,233	(439)	592	(12,731)		-	(72)	-	40,158	-	27,947	27,508
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
33									,					
34														
	(1) Firm Transmission Service provided to custome	rs under TEC's	Open Acces	s Transmission	Tariff is treated	as a separa	ited revenue in	2009 in cont	rast to previou	is treatment of	revenue crediti	ng other tran	smission service	es.
36									•			•		
37														
38														,
39														
10														

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ORIDA PU	BLIC SERVICE COMMISSION EXP	LANATION: Provide a sch	edule of opera	iting revenue b	y primary acco	unt for the t	est year. Prov	ide the per l	ooks amounts	3	Type of da	ta shown:		
	AMPA ELECTRIC COMPANY	and the adjust	·	·	per books amo		ect the reques	ted test year	operating reve	enues.	xx	Projected Test Projected Prior Historical Prior	Year Ended 1 Year Ended 12	2/31/20
cket No.			(Dollars in 00	0's)								Witness: J. S. (Chronister	
		(1)	(2)	(3)	(4)	(5)	(6) Franchise	Jurisdiction (7) Optional	al Adjustment (8)	(9)	(10)	(11)	(12)	
ne Account b. Number	Account Title	Per Books	Non- Jurisdictional	Jurisdictional (1)-(2)	Conservation	ECRC	Fees / Gross Receipts Tax		Job Order Revenues	GPIF	Fuel	Total (4) thru (10)	Total Adjusted	
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			-								•	-	
442	Industrial Sales			-								-	-	
5 444	Public Street & Highway Lighting			-			•					-	-	
7 445	Other Sales to Public Authorities			-								*	-	
3 446	Sales to Railroads & Railways			-		•	-					,	-	
9 448	Interdepartmental Sales			-										
)	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	
447	Sales for Resale	66,773	60,521	6,252		-		-	-	-	(6,252)	(6,252)	·-·	
?	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	
449.1	(Less) Provision for Rate Refunds				<u> </u>				•				-	
•	TOTAL REVENUE NET OF REFUND PROVISION	N 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	
5	OTHER OPERATING REVENUES													
450	Forfeited Discounts	•	-	-	-	-	-	-	_	-	-		-	
451	Miscellaneous Service Revenues	12,789	-	12,789	-	-	-	-	-	•	-		12,789	
453	Sales of Water and Water Power		-		- '	•	-	-		•	-	•	-	
454	Rent from Electric Property	10,450	-	10,450	-	-	-	-	-	-	-	-	10,450	
455	Interdepartmental Rents	-	-		-	-		-	-	-	-	-	-	
456	Deferred Fuel Revenue	(6,759)	(759)	(6,000)	-	-	-	-	-	=	6,000	6,000	-	
456	Deferred Capacity Revenue	(2,871)	•	(2,871)	-	-	-	-	-	=	2,871	2,871	-	
456	Deferred Environmental	-	-	-	-	-	-	-	-	-	-	•	-	
456	Unbilled Revenue	1,762	-	1,762		-	-	-	-	-	-		1,762	
456	Wheeling	_	-	-	-	-	-	=	-	-	-	-	=	
456	S02 Allowance Sales	19,202	724	18,478	-	(18,496)) -	-	-	-	-	(18,496)	(18)	
456	Deferred Conservation Revenue	(956)	-	(956)	956	-	-		-	-	-	956	-	
456	Other Electric Revenues	14,755	(327)	15,082	-	-	-	-	(72)		-	(72)	15,010	
ı	TOTAL OTHER OPERATING REVENUES	48,372	(362)	48,734	956	(18,496)	-	-	(72)		8,871	(8,741)	39,993	
	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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	ay be affected due to rounding.													

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LORIDA PUI	BLIC SERVICE COMMISSION EXPLANATION			-	by primary accour		-	-			Type of d	ata shown:	
OMPANY: T	AMPA ELECTRIC COMPANY	and the adjus	iments requi	ed to adjust the	per books amou	its to relie	ct the requested	i test year o	peraung revenu	ies.	w	Projected Prior	Year Ended 12/31/3 Year Ended 12/31/
ocket No. 08	30317-E!		(Dollars in 0	00's)							^^	Witness: J. S.	Year Ended 12/31/: Chronister
			•	,				Jurisdictiona	l Adjustments				
		(1)	(2)	(3)	(4)	(5)	(6) Franchise	(7) Optional	(8)	(9)	(10)	(11)	(12)
ine Account		Per	Non-	Jurisdictional			Fees / Gross	Provision	Job Order			Total	Total
io. Number	Account Title	Books	Jurisdictiona	1 (1)-(2)	Conservation	ECRC	Receipts Tax	Revenue	Revenues	GPIF	Fuel	(4) thru (9)	Adjusted
1													
2	SALES OF ELECTRICITY						_					_	_
3 440	Residential Sales	\$ 2,041,086	•	\$ 2,041,086	\$ (12,992) \$	67,364	\$ (87,439)	\$ (205)	\$ - 5	100	\$(1,195,556)	\$ (1,228,728)	\$ 812,358
4 442	Commercial Sales			-								-	-
5 442 6 444	Industrial Sales			-								-	-
	Public Street & Highway Lighting			-								-	-
	Other Sales to Public Authorities			-								-	-
8 446 9 448	Sales to Railroads & Railways			-								-	-
10	Interdepartmental Sales	0.044.000		-	(40.000)	07.004	(07.400)	(005)			(4.405.550)	44 000 700	
11 447	Total Sales to Ultimate Consumers Sales for Resale	2,041,086	-	2,041,086	(12,992)	67,364	(87,439)	(205)	-	100		(1,228,728)	812,358
12	TOTAL SALES OF ELECTRICITY	70,638	60,875	9,763	(42.000)	(123)		(205)		- 400	(9,520)	(9,643)	120
13 449.1	(Less) Provision for Rate Refunds	2,111,724	60,875	2,050,849	(12,992)	67,241	(87,439)	(205)	-	100	(1,205,076)	(1,238,371)	812,478
14 14	TOTAL REVENUE NET OF REFUND PROVISION	2,111,724	60,875	2,050,849	(12,992)	67,241	(87,439)	(20E)		100	(4.205.076)	(4.000.074)	040.470
15	TOTAL REVENUE NET OF REPUND PROVISION	2,111,724	00,075	2,030,649	(12,992)	07,241	(66,439)	(205)	•	100	(1,205,076)	(1,238,371)	812,478
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	12,142		12,142		_			(551)	_	_	(301)	11,301
20 454	Rent from Electric Property	11,330		11,330	-	_	-			_	_	_	11,330
21 455	Interdepartmental Rents	,	_		_		_	_		_	_	_	17,000
	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	S02 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 31	TOTAL OTHER OPERATING REVENUES	76,709	1,848	74,861	. (7)	(81,424)	-	-	(581)	-	45,377	(36,635)	38,226
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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SCHEDULE C-6 FLORIDA PUBLIC SERVIC	CE COMMISSION	EXPLANA	ATION:	If the test year is				ENUES AND EXF operating revenue		v nomarv		-	Type of a	data shown:	-90	1 of 6		
. LONDAN ODLIG OLIVAN	SE SCHMISSION	CAI Day						he test year and the		y primary			XX Projected Test Year Ended 12/31/2009					
COMPANY: TAMPA ELEC	TRIC COMPANY		-					no tool your aire in	o prior your.					d Prior Year E				
														l Prior Year E				
DOCKET No. 080317-EI							(Dollars in 000	s)				١	Vitness:	J. S. Chronis	ster			
(1)	(2)	(3))	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)		(13)		(14)		
Line Account	Account		200	<u>3</u>		004		005		006	20	<u> 1007</u>		2008		2009		
No. No.	Title	Budg	jet	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual		Budget		Budget		
1																		
2																		
	ETAIL BILLED			\$ 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		
	ALES 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		
	ROVISION FOR REFUNDS		-	-	-	•	•		-	-	-	-		•		•		
	ORFEITED DISCOUNTS		-	40.707	-	-	-			40.00				-		-		
	SCELLANEOUS SERVICE REVENUES ENT FROM ELECTRIC PROPERTY		12,864 11,522	12,707 11,388	13,131 10,923	11,155 12,102	11,857 10,387	11,683	11,986	12,694	12,592	12,142		12,789		12,785 10,018		
	DEPARTMENTAL RENTS		448	449	10,923	12,102 454	400	10,826 400	10,301 384	10,960 389	10,147 425	10,905 425		10,098 352		354		
	THER 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		
	NBILLED REVENUES		3,523	4,544	1,347	(51)	1,333	1,490	125	(1,309)	(1,329)	(70)		1,762		(1,139		
	TEREST INCOME FROM AFFILIATE (GAS UTILITY)		-	-	1,541	(31)	1,505	1,430	123	(1,503)	(1,329)	(70)		216		(1,100		
	EFERRED CLAUSE REVENUES	(15,195)	(10,159)	(7,872)	(22,644)	(11,860)		48,558	34,540	(58,011)	(53,312)		(10,586)		(42,683		
	D2 ALLOWANCES	,		- ,	(-,,	-	-	79,758	22,600	45,032	75,182	91,098		19,202		13,208		
15 OI	PERATING REVENUES	\$ 1.5	14,961	\$ 1,585,875	\$ 1,751,523	\$ 1,687,251	\$ 1,768,127	\$ 1,746,815	\$ 2,134,762	\$ 2,084,925	\$ 2,219,298	\$ 2,188,432	\$	2,190,642	\$	2,321,412		
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17																		
18																		
19																		
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37																		
38								•										
39 Totals may be affected	ed due to rounding.																	

Supporting Schedules:

Recap Schedules: C-9, C-33, C-36

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DOCKET No. 080317-EI

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: TAMPA ELECTRIC COMPANY

BUDGETED VERSUS ACTUAL OPERATING REVENUES AND EXPENSES

(Dollars in 000's)

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 Test Year Ended 12/31/2009

XX Projected Prior Year Ended 12/31/2008

XX Historical Prior Year Ended 12/31/2007

Page 2 of 6

Witness: J. S. Chronister

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Line Account No. No.	Account Title	2003	8 -41	200		200		<u>200</u>	_	<u>20</u>		2008	<u>2009</u>
1	STEAM POWER GENERATION	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Budget
2	STEAM POWER GENERATION												
3 500	OPR SUPV & ENG-STEAM POWER GENERATION	\$ 6,544	3,670	* 2040	\$ 1,538	\$ 4.036		# 1004	¢ 0.000			*	* 0.000
							\$ 3,124		\$ 3,835		\$ 4,183	\$ 6,075	\$ 6,000
4 501	FUEL STEAM POWER GENERATION STEAM EXP 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 6 503	STEAM FROM OTHER SOURCES	17,922	13,279	13,346	10,526	13,181	13,103	13,258	14,893	16,113	14,870	17,339	19,541
7 505	ELECTRIC EXPENSES STEAM POWER GENERATION	4 500	(13)	-	1	-	4	-	(4)		. 700		
8 506	MISC STEAM POW EXP-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
		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 10 508	RENTS STEAM POWER GENERATION STEAM EMISSION ALLOWANCE	-		-	•	-	-	-	•	-	-	-	-
	ALLOWANCE EXPENSE	(040)	(400)	-	(7.544)		- (400)	-	-	(400)	-	(00)	-
11 509		(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		17	18	13	13	10	3	1
13 14	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
15	CTCAM DOWER MAINTENANCE												
	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	27,660	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	. 687	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	OTHER POWER CENERATION												
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	12,356
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			 -	0	<u> </u>		 -	<u> </u>	<u> </u>	<u>-</u>		<u>·</u>
30	OTHER POWER GENERATION	189,059	232,725	454,428	412,563	464,844	588,123	536,592	580,967	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	7,09 1	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

Supporting Schedules:

Recap Schedules: C-9, C-33, C-36

SCHEDULE C-6
FLORIDA PUBLIC

DOCKET No. 080317-EI

BUDGETED VERSUS ACTUAL OPERATING REVENUES AND EXPENSES

EXPLANATION: If the test year is PROJECTEO, 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

Page 3 of 6

COMPANY: TAMPA ELECTRIC COMPANY

(Dollars in 000's)

XX Historical Prior Year Ended 12/31/2007 Witness: J. S. Chronister

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Line Accoun	t Account	2003		: <u>200</u>	004	<u>2005</u>		2006		2007		2008	2009
No. No.	Title	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Budget
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 5 57	OTHER EXP OTHER POWER SUPPLY EXP	2,697	2,672	2,704	2,703				_			<u> </u>	<u> </u>
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	-	-	-		-	-	-	-	-	O	_	-
17 565	TRANSMISSION OF ELECTRICITY BY OTHERS	3 12	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			<u>.</u> .		-	-	-		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											•		

37 38

Supporting Schedules:

39 Totals may be affected due to rounding.

Recap Schedules: C-9, C-33, C-36

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SCHEDULE C		STOP COLUMNOSON	EVEL AND TON 17				PERATING REVEN							Page 4 of 6
FLORIDA PUBLIC SERVICE COMMISSION COMPANY: TAMPA ELECTRIC COMPANY			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. XX Projected Test Year End XX Projected Prior Year End XX Historical Prior Year End										inded 12/31/2008	
DOCKET No.	080317-E		U-8			····	(Dollars in 000's)					Wit	ness: J. S. Chronister	<u> </u>
	1) count	(2) Account	(3) <u>2003</u>	(4)	(5) 2004	(6)	(7) <u>2005</u>	(8)	(9) <u>2006</u>	(10)	(11) 2007	(12)	(13) 2008	(14)
	lo.	Title	Budget	Actual	Budget	Actual.	Budget	Actual	Budget	Actual	Budget	Actual	<u>2006</u> Budget	<u>2009</u> Budget
1					·									
2 3 4		DISTRIBUTION EXPENSES OPERATING												
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	77
6 581		LOAD DISPATCHING DISTRIBUTION	-	-		.,	-	-	1,555		-	1,036	020	-
7 582		STATON EXPENSES-DISTRIBUTION	400	616	481	516	809	585	651	631	665	624	877	1.0
8 583		OVERHEAD LINE EXPENSES DISTRIBUTION	837	408	536	544	488	566	506	817	156	319	115	1
9 584		UNDERGROUND LINE EXPENSES-DIST	410	50	106	39	2	4		5	2	3	15	
10 585		ST LIGHTING AND SIGNAL SYST EXP-DIST	37	389	31	442	762	205	169	284	307	278	369	3
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	4,0
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	4,2
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	13,5
14 589		RENTS-DISTRIBUTION	29	30	48	24	61	495	528	514	517	515	518	5.
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	24,69
16														
17		DISTRIBUTION EXPENSES MAINTENANCE		•										
18		MAINT OF BERNANDA STORES												
19 590 20 591		MAINT SUPERVISION & ENGINEERING-DIST MAINT OF STRUCTURES-DIST	661	1,003	732	288	576	177	154	119	136	82	78	
20 591		MAINT STATION EQUIPMENT-DIST	-	(0)	040	3	-	20	-	4	-	-		
22 593		MAINT OF OVERHEAD LINES-DIST	956 6,956	1,208 6,601	948 7,971	1,006 7,775	733 7,984	1,146	1,799	2,070	1,846	2,068	2,163	2,5
23 594		MAINT OF UNDERGROUND LINES-DIST	1,447.	1,592	628	1,398	1,382	10,303 2,557	16,521 3.052	15,596 3,258	17,486	18,287 3,472	18,160	24,6
24 595		MAINT OF LINE TRANSFORMERS-DIST	316	372	651	504	541	2,557 510	478	3,236 436	3,123 352	3,472	3,460 382	3,6 3
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	2,4
26 597		MAINT OF METERS-DISTRIBUTION	435	343	329	321	240	270	284	318	(188)	498	555	6
27 598		MAINT OF MISC PLANT-DISTRIBUTION			-	-		2.0	-	-	(100)	-	-	_
28		DISTRIBUTION EXPENSS MAINTENANCE	11,657	15,024	13,698	14,491	14,633	17,693	24,891	23,867	25,103	26,846	27,100	34,4
29				•	-				,			,	,	34,5
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	5,4
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	3,1
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	17,8
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	7,9
36 905		MISC EXPENSES-CUSTOMER ACCTS				<u> </u>								
37		CUSTOMER ACCOUNTS EXPENSES	28,594	27,251	19,786	22,538	23,834	25,454	27,112	27,594	27,995	29,005	30,091	34,3
38			4											

Recap Schedules: C-9, C-33, C-36

32

SCHEDU FLORIDA	-	ERVICE COMMISSION	EXPLANATION:	If the test year is			OPERATING REVI			v primary		-	Type of data shown:	Page 5 of 6
							ecasted data for the			, p			Projected Test Year Ende	ed 12/31/2009
COMPAN	Y: TAMPA	ELECTRIC COMPANY											Projected Prior Year End	
DOCKET	No. 080317	· E1					/D-II :- 0001-	Λ.					Historical Prior Year End	
DOCKET	NO. 0003 17			••••			(Dollars in 000's	·)				`	Witness: J. S. Chroniste	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Line	Account	Account	200			004		005		106		207	2008	2009
No.	No.	Title	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Budget
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	59 9	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	
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	2,50
15 16		ADMINISTRATIVE & GENERAL OPERATING												
17		ADMINISTRATIVE & SENERAL OPERATING												
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	11,18
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)	(1,21
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	15,120
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	7,73
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 COMMISION 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	2,22
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)	(9,81
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	25,48
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	88,075	104,524	104,155	113,257	103,921	116,408	115,57
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	4,70
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	4,70
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	\$ 1,616,76
37							•							
38														

Supporting Schedules:

Recap Schedules: C-9, C-33, C-36

| Substitution | Subs

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
ine Account	Account	<u>200</u>	_		204		005		<u>06</u>	_	007	2008	2009
lo. No.	Title	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Budget
2 407.30 & 40	DEF RETAIL FUEL EXPENSE	(24.427)	/20.406\	50.250	14.097	207	(200.022)	422 852	05.246	410 520	442.000	(70.005)	20 406
3 407.32 & 42	DEF CAPACITY EXPENSE	(21,427) (2,536)	(29,496)	59,356	14,987	287	(228,077)	123,853	85,316	119,539	113,660	(72,235)	38,406
4 407.34 & 44	DEF WHSL FUEL EXPENSE	(2,536) (62 9)	(3,292)	132 340	(4,600)	4,178	3,435	(1,633)	(3,735)	(3,796)	(22,955)	6,780	14,311
5 407.36 & 46	DEF ENVIR EXPENSE	, ,	(340) (115)		(1,524)	900	(6,630)	5,195	6,289	1,913	(210)	(2,651)	1,087
6 407.38 & 48	DEF CONSERVATION EXPENSE	(8)	(113)	(1,038)	(1,732)	(922)	(1,653)	(4,102)	(3,131)	(45,747)	(19,113)	(9,080)	(1,860
	CLAUSE EXPENSE	(24,600)	(33,244)	58,790	7,132	4,443	(232,925)	123,313	(745) 83,995	(518) 71,391	70,641	(563)	(584 51,360
R	DENOSE CAI ENSE	(24,000)	(33,244)	36,790	7,132	4,443	(232,923)	123,313	63,983	71,391	70,541	(77,749)	31,300
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				- 7,200; tdb	1,000,071	0 1,111,020	0 1,100,000	<u> </u>	1,100,100	\$ 1,001,17E	4 7,557,255	1,011,007	1,000,120
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	120,876	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													
25 40910	INCOME TAXES CURRENT	87,498	105,072	85,463	37,861	106,910	20,620	126,017	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	126,017	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

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Line Account Account

SCHEDULE C-7	OPERATION AND MAINTENANCE EXPENSES TEST YEAR	Page 1 of 1
FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: If the requested revenue requirements are based on a historical test year, provide actual monthly operation and	Type of data shown:
	maintenance expense by primary account for the test year.	Projected Test Year Ended 12/31/2009
COMPANY: TAMPA ELECTRIC COMPANY		Projected Prior Year Ended 12/31/2008
		Historical Prior Year Ended 12/31/2007
DOCKET No. 080317-EI		Witness: Not Applicable

Manth	Month	Month	Month	Month	Month	Month	Month	Month	Month	Month	Month	Tot
								•				
							•					
		•										
	Month	Month Month	Month Month Month	Month Month Month Month								

SCHEDULE C-8 DETAIL OF CHANGES IN EXPENSES Page 1 of 3 Type of data shown:

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. COMPANY: TAMPA ELECTRIC COMPANY

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/

DOCKE	T No. 080317-EI		(Dollars	in 000's)		· _		s: J. S. Chronister/M. J. Hornick/ R. B. Haines/J. T. Wehle
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
					Increase / (I		>10% and Exceeds	
Line	Anneum		Test Year	Prior Year	Dollars	Percent	0.0005 of	•
No.	Account Number		Ended	Ended	(3)-(4)	(5)/(4)	Total Expense	
1	Number	Account	12/31/2009	12/31/2008	(\$)	(%)	\$966	Reason(s) for Change
2	511	Maintenance of Structures	12,832	5 505	7.000			
3	311	wantenance of Stroctures	12,032	5,595	7,236	129.33	Yes	See Note 1
4	512	Maintenance of Boiler Plant	45,822	35,496	10,326	29.09	Yes	See Note 1
5			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		10,020	23.33	i ea	See Hote
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				4				
10	552	Maintenance of Structures	9,702	8,279	1,423	17.19	Yes	See Note 1
11 12	561	Load Dispatching	2.000			* *		
13	201	Load Dispatching	2,086	1,028	1,057	102.84	Yes	See Note 1
14	586	Meter Expenses	4,043	2,569	1,474	57.36	V	On that a
15			4,040	2,309	1,474	37.36	Yes	See Note 1
16	593	Maintenance of Overhead Lines	24,689	18,160	6,529	35.95	Yes	See Note 1
17					-1	05.00	160	000 11010 1
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 23	Recoverable Clause	Environmental	18,038	15,801	2,237	14.16	Yes	See Note 1
23	Deferred Clause	Environmental	(4.000)					
25	Delened Clause	Chyliomiantal	(1,860)	(9,080)	7.220	(79.52)	Yes	See Note 1
26	Deferred Clause	Capacity	14,311	6,781	7,531	111.07	Yes	See Note 1
27					1,551	111.07	res	See More 1
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	Inner Terror Council Parable 127	27.200					
34 35	409- 70	Income Taxes Current Payable - ATL	87,280	42,113	45,167	107.25	Yes	See Note 1
36	410's	Deferred income Tax - ATL	4,780	66,101	(61,321).	(02.77)	Vaa	Can blate t
37			4,700	00,101	(01,021)	(92.77)	Yes	See Note 1
38	411's	Deferred income Tax Credits - ATL	(23,136)	(17,600)	(5,536)	31.45	Yes	See Note 1
39			•		·,	55	100	200 11010 1
40	Note: The FERC account	nts exclude recoverable clause.			•			

Supporting Schedules:

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LORIDA P	UBLIC SERVIC	E COMMISSION EXPLANAT	ION: Provide the changes in primary acc	ounts that exceed 1/20th of on	e percent (.0005) of total op	erating expenses	Type of data show	vn;
OMPANY	TAMPA ELEC	TRIC COMPANY	and len percent from the prior year	to the test year. Quantify each	reason for the change.		XX Project Historic	ed Test Year Ended 12/31/2009 ed Prior Year Ended 12/31/200 al Prior Year Ended 12/31/200 s: J. S. Chronister/M. J. Hornich
OCKET N	o. 080317-EI		(Dollars	in 000's)				R. B. Haines/J. T. Wehla
	(1)	(2)	(3)	(4)	(5) Increase /	(6) (Decrease)	(7) >10% and Exceeds	(8)
			Test Year	Prior Year	Dollars	Percent	0.0005 of	
ne	Account		Ended	Ended	(3)-(4)	(5)/(4)	Total Expense	
) .	Number	Account	12/31/2009	12/31/2008	(\$)	(%)	\$966	Reason(s) for Change
1	Note 1:						*	
2								
3	511	Maintenance of Structures	Dredging for Big Bend. Includes ch	iannel dredging, dredging at B	g Bend dock and intake/sch	eenwell dredging.		
4 5	512	Maintenance of Boiler Plant	Big Bend Unit #4 outage to repair to			11-1-14	2000	
э 6	312	Manitellance of Boller Flant	Big Berid Onit #4 ddiage to repair it	moine, super nealer and conce	insor; as well as lunding for	Onit #1 outage work in late 2	2009.	
7	513	Maintenance of Electric Plant	Big Bend Unit #4 outage to repair to	whine super heater and conde	ment as well as funding for	Unit #1 outons work is late 1	onna	
8	010	Thankshakao of Elookia Flark	big bond o'nt // odage to repair to	none, aupor manier and conde	anson, as were as removing for	Officer College Work in late 2		
9	548	Generation Expenses	Due to the inclusion of O&M for 4 A	ero-Derivative peaking units a	I Bayside Power Station as v	well as significantly higher		
10			than normal increases in Hillsborou		•			
11				•				
12	552	Maintenance of Structures	Major 30 day Pölk Unit #1 Gasifier t	orick outage in 2009 for neces	sary maintenance of structur	res. 2008 had only a 7 day		
13			Gasifier outage					
14								
15	561	Load Dispatching	Dues for membership in the Florida	Reliability Coordination Couci	and NERC were formerly b	udgeted in FERC account 9	30	
16								•
17	586	Meter Expenses	Increase is primarily due to a reduc-	tion in the projected volume of	mechanical meters to be ch	anged out to AMR meters		
18			by fixed internal labor resources pe	forming disconnects and reco	nnects. This causes a \$1.3i	M decrease in labor costs		
19			being charged to capital accounts a	ind an increase to the projecte	d Meter Expenses 586 O&M	account. In 2009, the level		
20			of meter installs and removals perfo		•	m to a normal sustainable		
21			level attributed to new customer add	ditions and mechanical meter t	ailures.			* .
22								
23	593	Maintenance of Overhead Lines	Increase is primarily due to increase			•		
24			a 3 year distribution system trimmin	g cycle in order to comply with	the Commission's requirem	ents for Storm Hardening.		
25 26	904	Uncollectible Accounts	Due to deterioration in the economic	a conditions in the Towns Pour	oraș o cingifanet increace	in not write offerie namicetad		
27	304	Onconectible Accounts	for the Test Year. The budget for the					
28			in write-offs was being experienced	•	veloped dalling QD 2507, will	INCIT WINDS DESCRIPTION OF THE CHARGE SE		
29			in this and had boing experienced					
30	924	Property Insurance	Our latest probable maximum loss t	orecast suggests that we shou	ld increase the limit of insur	ance by \$100m, which we		
31			plan to do in 2009. Also, our replac			•		
32			will be adding generation equipmen	t that will increase our insured	values in 2009. The combin	nation of the above items		
33			are expected to drive insurance exp	ense as budgeted according t	o our broker's latest advice.			
34								
35								
36								
37							•	
38				•				
39							4	
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SCHEDU	LE C-8		DETAIL OF CHANGE	ES IN EXPENSES				Page 3 of 3
		CE COMMISSION EXPLANATION	 Provide the changes in primary acc and ten percent from the prior year 			erating expenses	XX Projecte Historic	m: ad Test Year Ended 12/31/2009 ad Prior Year Ended 12/31/2008 al Prior Year Ended 12/31/2007 a: J. S. Chronister/M. J. Homick/
DOCKET	No. 080317-EI		(Dollars	in 900's)				R. B. Haines/J. T. Wehle
	(1)	(2)	(3)	(4)	(5) Increase /	(6) (Decrease)	(7) >10% and Exceeds	(8)
			Test Year	Prior Year	Dollars	Percent	0.0005 of	
Line	Account		Ended	Ended	(3)-(4)	(5)/(4)	Total Expense	
No.	Number	Account	12/31/2009	12/31/2008	(\$)	(%)	\$966	Reason(s) for Change
1								
2	Recoverable	Clause						
3		Environmental	Not included in Rate Base - Recov	ery Clause				
4								
5	Deferred Cla							
6		Environmental	Not included in Rate Base - Recov	•				
7 8		Capacity Fuel Retail	Not included in Rate Base - Recov Not included in Rate Base - Recov					
9		Fuel Wholesale	Not included in Rate Base - Recov	•				
10		FUEL SYTICIES GIE	Not literated it wate pase - Mecoa	ery Crause				
11	404	Utility Amortization Expense - Ltd Term	Approximately 50% of the increase	in amortization expense from	the Projected Prior Year to th	ne Projected Test Year is		
12		,	due to the Enterprise GIS project go					
13			with in-service dates during the cou	rse of 2008 receiving a full ye	ar's amortization during 2009).		
14								
15	409-10	Incomes Taxes Curr Payable - ATL	The increase in current tax expense	is generated by higher book	tax differences related to fue	clauses, sale of SO2		
16			allowances, capitalized interest and	cost of removal, partially offs	et by a current tax benefit res	sulting from lower pre-tax		
17			income and lower permanent book/	tax differences related to AFU	DC equity and the domestic	activity production.		
18								
19	410's	Deferred Income Tax - ATL	The increase in deferred income tax		k/tax timiing differences relat	ted to fuel clauses, sale of		
20			SO2 allowances, capitalized interes	t and cost of removal.				
21 22	411's	Deferred Income Tax Credit - ATL	The increase in deferred income tax	u needit is misemilis dun to bon	kitav timina difformaca mlat	ted to find alongoo colo of		
23	4118	Deletied (Ilcollie Tax Cledit - ATE	SO2 allowances, capitalized interes		iciax tiriiniig diliferences relat	led to idel clauses, sale of		
24			552 2001211555, 5001211255 1115155	and door of famoral.				
25								
26								
27								
28								
29								
30				•				
31								
32								
33								
34								
35 36								
36 37								
38					•	•		
39								
40								

FIVE YEAR ANALYSIS - CHANGE IN COST

Type of data shown:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: TAMPA ELECTRIC COMPANY

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

Projected Test Year Ended 12/31/2009
Projected Prior Year Ended 12/31/2008

Page 1 of 1

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
			200	<u>)3</u>	200	<u>)4</u>	200	<u>)5</u>	20	<u>06</u>	<u>20</u>	<u>07</u>	
Line		Type of	Dollars	Percent	Dollars	Percent	Dollars	Percent	Dollars	Percent	Dollars	Percent	
No.	Description of Functional Group	Cost	(000's)	Change	(000's)	Change	(000's)	Change	(000's)	Change	(000's)	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											*****	4.000/	
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	Admin-t-t	C(1/2-)-1/-	60.404	7 400/	00.000	4 500/	04.747	E 56W	107 500	17.21%	107,435	-0.06%	
16	Administrative and General	Semi-Variable	83,124	-7.10%	86,890	4.53%	91,717	5.56%	107,500	17.21%	107,435	-0.05%	
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	Depreciation	rixed	210,259	10.52%	160,031	-13,89%	107,000	3.4476	100,233	-0.4376	170,000	-4.1276	
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	. 0,00	Odin-Yandalo	210,012	10.72 /8	LL0,+10	2.00/0	220,735		2.0,001	4107 70	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	2.00 /4	
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					- 3,000			_					
24	TOTAL		\$ 1,527,084	9.89%	1,556,291	1.91%	\$ 1,853,075	19.07% \$	1,885,475	1.75%	\$ 1,983,238	5.19%	
25						-				=		•	
26													

27

28 29 30

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Note:

Amounts do not include deferred expenses recorded in account 407.XX.

Taxes include income taxes, investment tax credits and taxes other than income.

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39 Totals may be affected due to rounding.

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DETAIL OF RATE CASE EXPENSES FOR OUTSIDE CONSULTANTS

SCHEDULE	C-10		DETAIL OF RATE CAS	E EXPENSES FO	ROUTSIDE	E CONSULTANTS							Page 1			
LORIDA P	UBLIC SERVICE COMMISSION	EXPLANATION: Provide a detailed breakdown of rate case expenses by service provided for each outside consultant, attorney,										Type of data shown:				
		engineer or other consultant providing professional services for the case.									XX Projected Test Year Ended 12/31/2009 Projected Prior Year Ended 12/31/2008					
OMPANY:	TAMPA ELECTRIC COMPANY										Pro	ected Prior Yea	r Ended 12/31/2008			
													r Ended 12/31/2007			
OCKET N	o. 080317-EI		(Dolla	rs in 000's)							Wi	ness: J. S. Chro	nister			
		4.	(1)		/45			(6)			(7)	(0)	(m)			
	(1)	(2)	(3)		(4)	(5)		(6) Travel			(7)	(8) Total	(9)			
		Counsel,									w		Type of			
ine	No. 1 No.	Consultant,	Specific		Fee (\$)	Basis Of Charge		Expenses (\$)			Other (\$)	(4+6+7) (\$)	Services (a)			
io.	Vendor Name	Or Witness	Services Rendered		(3)	Of Charge		(3)	-		(3)	(9)	(a)			
1																
2	D. D. A. M Dh. D.	167ta	Cost of Capital		40	Studies/Testimony/Discovery			10		10 \$	68	В			
3	Dr. D. A. Murry, Ph.D.	Witness	,			Analysis/Testimony/Discovery			20		16 \$	116				
4	J. M. Cannell	Witness	Financial Integrity						io io		210	1,310				
5	Huron Consulting Servies, LLC	Consulting	Accounting		225	Consulting/Review/Analysis/Testimo Consulting	Oily		20		45	290				
6	New Harbor, Inc.	Consulting/Witness	Financial Integrity			•			:U IO		32	290				
7	ABSG, Inc.	Consulting/Witness	Storm Damage		160						3Z -		R/S			
8	William J. Slusser, Jr.	Consulting	Rate Design/Cost of Service		131	Consulting			6		-	137	rus			
9																
10				_	4.004	•	•			\$	313 \$	0.400				
	AL OUTSIDE CONSULTANTS			\$	1,694		S	11	ь	\$	313 \$	2,123				
12																
13																
14				_			_									
15	Various Couns	el Outside Legal	•	\$	850		\$	1	10	\$	170 \$	1,030	L			
16																
17																
18				_												
	AL OUTSIDE LEGAL SERVICES			\$	850		\$. 1	10	\$	170 \$	1,030				
20							_			_						
	L OUSIDE CONSULTANT/LEGAL EXPEN	ISES	•	\$	2,544		\$	12	26	\$	483 \$	3,153				
22																
	LACE THE APPROPRIATE LETTER(S) IN	I COLUMN (9)														
	ACCOUNTING															
	COST OF CAPITAL															
	ENGINEERING															
	LEGAL															
	OTHER															
	RATE DESIGN															
	COST OF SERVICE															
31																
32				RATE CASE EXP	ENSE AMO	ORTIZATION IN TEST YEAR										
33			Rate		4- 4-				T ()							
34		Total	Order		ortization		namortized		Test Ye							
35	Rate Case	Expenses	Date		Period		Amount		Amortizal	клі						
36					_		0.450									
37	2009	3,153	N/A		3		3,153		1,	251						
38																
39																

Supporting Schedules:

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SCHEDULE C-11			UNCO		Page 1 of			
COMPANY: TAMP/	SERVICE COMMISSION	EXPLANATION:	Provide the following year. In addition, prov	information concerning bad divide a calculation of the bad d	storical years and the test Expansion Factor.	Type of data shown: XX Projected Test Year Ended 12/31/20(XX Projected Prior Year Ended 12/31/20(XX Historical Prior Year Ended 12/31/20(
DOCKET No. 0803	17-EI			(Dollars in 000's)				S. Chronister
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)	
2	2004 Actual		3,261	1,642,008		1,642,008	0.199%	
4 5	2005 Actual		4,761	1,666,119		1,666,119	0.286%	
6 7	2006 Actual		4,812	1,908,413		1,908,413	0.252%	
8 9	2007 Actual		5,527	2,053,228	•	2,053,228	0.269%	
10 11 12	2008 Prior Year 2009 Test Year		5,104	2,146,235		2,146,235	0.238%	
13 14 15 16 17 18 19			7,971	2,282,562		2, 282,562	0.349%	
21 22 23 24 25 26 27								
28 29 30 31 32 33			÷					
33 34 35 36 37 38								•
39	affected due to rounding.							

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SCHEDUL		ADMINISTRATIVE EXPENSES			Page 1 of 1				
	PUBLIC SERVICE COMMISSION EXPLANATION Y: TAMPA ELECTRIC COMPANY	 Provide a schedule of jurisdictional administrative, expenses by category and on a per customer basis 	ide a schedule of jurisdictional administrative, general, customer service, R & D, and other miscellaneous inses by category and on a per customer basis for the test year and the most recent historical year.						
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	(5) Percent Increase/(Decrease)				
1 2 3 4 5	Customer Accounts Expenses Customer Service and Informational Expenses Sales Expenses Administrative and General Expenses	\$ 34,369 1,108 2,508 116,332	\$ 28,160 920 1,770 104,322	(2)-(3) \$ 6,209 188 738 12,010	(4)/(3) 22.05% 20.43% 41.69% 11.51%				
6 7 8 9	Total Jurisdictional Administrative Expenses Average Number of Retail Customers	\$ 154,317 679,941	\$ 135,172 666,354	\$ 19,145 13,587	14.16% 2.04%				
10 11 12 13	Administrative Expenses Per Retail Customer	\$ 226.96	\$ 200.00	\$ 26.96	13.48%				

39 Totals may be affected due to rounding.

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SCHEDULE C-13	MISCELLANEOUS GENERAL EXPENSES	Page 1 of 1
FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: Provide a schedule of charges to Account 930.2 (Miscellaneous General Expenses) by type of charge	Type of data shown:
	for the most recent historical year. Aggregate all charges that do not exceed \$100,000 and all similar	Projected Test Year Ended 12/31/2009
COMPANY: TAMPA ELECTRIC COMPANY	charges that exceed \$100,000.	Projected Prior Year Ended 12/31/2008
DOCKET No. 080317-EI		XX Historical Prior Year Ended 12/31/2007
DOCKET No. 080317-E	(Dollars in 000's)	Witness: J. S. Chronister/W. R. Ashburn

		(1)	(2)	(3)
Line		Electric	Jurisdictional	(3)
No.	Description	Utility	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		<u></u>		
13	Miscellaneous General Expenses Per Customer	\$ 32.95		\$ 31.99
14				
15				
16				
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39 Totals may be affected due to rounding.

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FLORIDA	PUBLIC SERVICE COMM	ISSION EXPLANATION: Provide a schedule of arth	VERTISING EXPENSES			
	• • •	ISSION EXPLANATION: Provide a schedule of ach historical year for each two	pe of advertising that is included in base rate	st year and the most recent	Type of data shown:	Page 1 c
COMPAN	Y: TAMPA ELECTRIC COM	MPANY	po of advertising that is included in base rate	cost of service.	YY Projected Test	
DOCKET	No ocopy =				Projected Prior	Year Ended 12/31/2009
DOCKET	No. 080317-EI	-	(Dollars in 000's)		Historical Prior	Year Ended 12/31/2008
			(condita ill dod's)		Witness: J.S.	Year Ended 12/31/2007 Chronister/W, R. Ashbur
						Shromster/W. R. Ashbur
.ine	Account/ Sub-Account	Account/	(1)			
No.	Number	Sub-Account	Electric	(2)	(3)	
1	90912	Title	Utility	Jurisdictional		
2	30312	INFO/INSTRUCT ADVERTISE EXPEN	\$ 129	Factor	Amount	
3	Total	Account 909		1.000000	\$ 129	
4	rotar	Account 909	\$ 129		-	
5	91301	•••			\$ 129	
6	01301	SALES-RELATED ADVERTISING EXP	_\$4		· · · · · · · · · · · · · · · · · · ·	
7	Total	Account 913		1.000000	\$4	
8	TOTAL	Account 913	<u> </u>		_	
9	Total	Account 930.1			<u>\$4</u>	
10	·otal		\$ 320	0.971140		
11				0.97 140	<u>\$ 311</u>	
12	Total A	Advertising Expenses			_	
13		tare using Expenses	\$ 453			
14	Averar	ge Number of Customers			\$ 444	
15	Avelag	ge reuniber of Customers	679,941			
16	Advert	ising Expenses per Customer	· ·		679,941_	
17			\$ 0.67		_	
18					\$ 0.65	
19						
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SCHEDULE C-14		ADVERTISING EXPENSES		Page 2 of 2		
FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: Provide a schedule of	advertising expenses by subaccounts for the test year and the	most recent	Type of data shown:		
	historical year for each	type of advertising that is included in base rate cost of service	Projected Test Year Ended 12/31/2009			
COMPANY: TAMPA ELECTRIC COMPANY			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/W. R. Ashburn		
			···			
Account/	Account/	(1)	(2)	(3)		

	Account/	Account/	(1)	(2)	(3)	
Line	Sub-Account	Sub-Account	Electric	Jurisdictional	(-)	
No.	Number	Title	Utility	Factor	Amount	
1	90912	INFO/INSTRUCT ADVERTISE EXPEN	\$ 82	0.996288	\$ 82	
2						
3	Total A	Account 909	\$ 82		\$ 82	
4						
5	91301	SALES-RELATED ADVERTISING EXP	\$ 4.	1.000000	\$ 4	
6						
7	Total A	Account 913	<u>\$ 4</u>		\$ <u>4</u>	
8						
9	Total A	Account 930.1	\$ 265	0.970866	\$ 257	
10						
11						
12	Total A	Advertising Expenses	\$ 351		\$ 343	
13					•	
14	Averag	ge Number of Customers	666,354	*	666,354	
15	A	ining Francisco Contamo				
16	Advert	ising Expenses per Customer	\$ 0.53		\$ 0.51	
17						•
18						
19 20						
21						
21				•	•	
22						

39 Totals may be affected due to rounding.

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SCHEDULE C-15	INDUSTRY ASSOCIATION DUES	Page 1 of 2
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	Type of data shown:
	most recent historical year. Indicate the nature of each organization. Individual dues less than \$10,000 may be	XX Projected Test Year Ended 12/31/2009
COMPANY: TAMPA ELECTRIC COMPANY	aggregated.	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/ W. R Ashburn

	(1)	(2)	(3)	(4)	(5)
				Jurisdi	
	Name of Organization	Nature of Organization	Electric Utility	Factor	Amount
1 2	Baker Botts	Technical/Professional	33	0.971142	••
3	Chicago Climate Exchange	Business Association			32
4	Edison Electric Institute		35	0.971142	34
5		Technical/Professional	483	0.971142	469
6	Electric Power Research Institute	Technical/Professional	119	. 0.971142	116
-	Fla Electric Pwr Coordinating Group	Business Association	111	0.971142	108
,	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 Aggrega	led	100	0.971142	97
17					
18					
19			·		
20					
21				•	
22					
23					
24					
25			'		
26					
27					
28					
29					
30	Total Industry Association Dues		\$ 1,300		\$ 1,262
31					
32	Average Number of Customers		679,941		679,941
33					
34	Dues Per Customer		\$ 1.91		\$ 1.86
35					
36					
37					
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	y be affected due to rounding.	•			

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SCHEDULE C-15	INDUSTRY ASSOCIATION DUES	Page 2 of 2
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	Type of data shown:
	most recent historical year. Indicate the nature of each organization. Individual dues less than \$10,000 may be	Projected Test Year Ended 12/31/2009
COMPANY: TAMPA ELECTRIC COMPANY	aggregated.	Projected Prior Year Ended 12/31/2008
		XX Historical Prior Year Ended 12/31/2007
DOCKET No. 080317-EI	(Dollars in OOO's)	Witness: J. S. Chronister/ W. R Ashburn

	(1)	(2)	(3)		(4)	(5)
Lín e					Jurisdict	ional
ło.	Name of Organization	Nature of Organization	Electric Utility	<u> </u>	Factor	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 Reliabilty 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 Aggreg-	ated	100		0.970866	97
17			•			
18						
19						•
20						
21						
22						
23						
24						
25						
26			•			
27						
28						
29						
30	Total Industry Association Dues		\$ 1,149			\$ 1,116
31	•					- 1,1.5
32	Average Number of Customers		666,354		•	666,354
33			المارين			000,004
34	Dues Per Customer		\$ 1.72			\$ 1.67
35			V 1.15		•	ψ 1. 12 1
36					•	
37						
			en e			
	ay be affected due to rounding					
38	ay be affected due to rounding. hedules: F-8					Recap So

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SCHEDUL	E C-16	OUTSIDE PROFESSIONAL SERVICES		Page 1 of 1			
FLORIDA	PUBLIC SERVICE COMMISSION	EXPLANATION: Provide the following information regarding the use of outside profession	onal services during the test year	ar, Segregate the	Type of data show	Type of data shown:	
		services by types such as accounting, financial, engineering, legal or of	services by types such as accounting, financial, engineering, legal or other. If a projected test period is used, provide				
COMPAN	Y: TAMPA ELECTRIC COMPANY	on both a projected and a historical basis for services exceeding the g	reater of \$1,000,000 or .5% (.00	05) of operation	XX Project	ed Prior Year Ended 12/31/2008	
		and maintenance expenses.			XX Historic	cal Prior Year Ended 12/31/2007	
DOCKET	No. 080317-El	(Dollars in 000's)				s: J. S. Chronister	
				•••			
	(1)	(2)	(3)	(4)	(5)	(6)	
	Type of Service						
Line	or		Account(s)	2009	2008	2007	
No.	Vendor	Description of Service(s)	Charged	Costs	Costs	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		2 177		-1	-, :==		
28	Security	Security for Plants & Property*	Various O&M	4,115	3,827	3,762	
29							
30							
31							
32							
33							
34	Total Outside Professional Services	\$	•	\$ 12,915	\$ 12,451	\$ 12,192	
35							
36	*These physical security expenses	include the security expenses per MFR C43 plus other physical security expenses,					
37							
38							
	Is may be affected due to rounding.						

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SCHEDULE C-17	PENSION COST	Page 1 of 2
FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: Provide the following information concerning pension cost for the test year, and the most recent historical year	Type of data shown:
	if the test year is projected.	XX Projected Test Year Ended 12/31/2009
COMPANY: TAMPA ELECTRIC COMPANY		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/D. S. Merrill

				Amount		_
		(1)	(2)		(3)	
			Test Year		Historical Yea	ar
		Description	2009		2007	
	Service Cos	st	\$ 16,000		\$ 16,000	
	Interest Cos	st	31,700		33,000	•
	Expected / .	Actual Return on Assets	(37,900)		(36,300)
	Amortization	n of Actuarial Loss	4,000	·	9,100	
	Amortization	n of Prior Service (Benefit) Cost	(400)		(500)
	Curtailment	Loss		_	(400	<u>)</u>
	Total Net Pr	eriodic Pension Cost	13,400	_	20,900	Note B
	For the Yea	ar:				
	Expected R	Return on Assets	37,900		36,300	
	Assumed R	tate of Return on Plan Assets	8.25%		8.25%	, 1
	Amortization	n of Transition Asset or Obligation	-		-	
	Percent of F	Pension Cost Capitalized	-	Note A	-	Note A
	Pension Co	ost Recorded in Account 926	7,372	Note A	11,245	Note A
	Minimum Re	equired Contribution Per IRS	15,000		-	
	Maximum A	Allowable Contribution Per IRS	293,000		256,100	
	Actual Cont	tribution Made to the Trust Fund	10,349	Note A	17,851	Note A
	Actuariał At	ttribution Approach Used for Funding	Normal cost		Normal cost	•
	Assumed D	Discount Rate for Computing Funding	6.00%		8.00%	.
	Allocation N	Method Used to Assign Costs if the Utility Is Not the				
	Sole Parti	cipant in the Plan. Attach the Relevant Procedures.	Note D		Note D	
	At Plan Yea	ar End (Note C):	12/31/09		9/30/07	
	Accumulate	ed Benefit Obligation	475,000	•	493,000	=
	Projected B	Benefit Obligation	537,200	•	557,200	
	Vested Ben	nefit Obligation	463,000		480,600	
	Assumed D	siscount Rate (Settlement Rate)	6.00%		6.20%	3
	Assumed R	tate for Salary Increases	4.25%		4.25%	3
	Fair Value o	of Plan Assets	502,500		492,700	
	Market Rela	ated Value of Assets	488,400		477,900	
	Balance in V	Working Capital (Specify Account No.)	223	Note A	223	Note A
	Note A	Tampa Electric Company is a participant in the comprehensive retirement plans of TECO Energy, including a non	-contributory define	d benefit		
		retirement plan which covers substantially all employees and a non-qualified, non-contributory, supplemental exer	cutive retirement pla	ın		
		which is available to certain members of senior management. All of the information presented above , except for		•		
		with "Note A", is for the comprehensive retirement plans of TECO Energy.				
	Note B	In addition to the costs shown above, \$0.6 million of special termination benefit costs were recognized in 2007.				
Fotals may		due to rounding.				

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LORIDA I	PUBLIC SERVICE	COMMISSION EXPLANATION: Provide the following	g information concerning pension cost for the ter	t year, and the most recent historical year		Type of data shown:	Page 2		
		if the test year is pro	ojected.	•		XX Projected	Test Year Ended 12/31/200		
OMPANY	: TAMPA ELECT	RIC COMPANY					Projected Prior Year Ended 12/31/200		
						-	Prior Year Ended 12/31/20		
OCKET N	lo. 080317-EI						. S. Chronister/D. S. Merrii		
				<u>-</u>					
					Amount				
		(1)		(2)	(3)	(3)			
e		Description		Test Year		Historical Year			
),				2009		2007			
1	Note C	Prior to 2008, the company used an early measurement date of	9/30. Effective in 2008, the company will begin t	sing a measurement					
2		date of 12/31, consistent with new accounting guidance.	•						
3	Note D	The total net periodic pension cost is determined on a plan basic	s. For allocation, the service cost and interest of	st components reflect actual					
4		valuation results for each operating company. For the return or	assets, assets are maintained for each operation	g company only for the purpose					
5		of allocation. From time to time TECO Energy reallocates the a	ssets in proportion to the projected benefit oblig	tion. This was last done on					
6		Oct. 1, 2006. The other components are allocated based on ea	sch company's projected benefit obligation.						
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LOBBYING EXPENSES, OTHER POLITICAL EXPENSES AND CIVIC/CHARITABLE CONTRIBUTIONS	Page 1 of 1
EXPLANATION: Provide a schedule, by organization, of any expenses for lobbying, civic, political and related activities or for	Type of data shown:
civic/charitable contributions included for recovery in cost of service for the test year and the most recent	XX Projected Test Year Ended 12/31/2009
historical year.	Projected Prior Year Ended 12/31/2008
	Historical Prior Year Ended 12/31/2007
	Witness: J. S. Chronister
	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

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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FLORIDA PUBLIC SERVICE COMMISSI COMPANY: TAMPA ELECTRIC COMPA	proposed and not st	for each Amortization/Recovery and town on Schedule B-9.	ount by account or sub-ac	ccount currently in effect or	Type of data shown: XX Projected Test Year Ended 12/31/2009 Projected Prior Year Ended 12/31/2008
OOCKET No. 080317-EI		(Dollars in 000's)			Historical Prior Year Ended 12/31/2007 Witness: J. S. Chronister
(1) Account /	(2) Plant	(3) Total	(4)	(5)	(6)
Line Sub-account	Account	Amort / Recovery	Effective	Amortization /	
No. No.	Title	Expense	. Date	Revcovery Period:	Reason
1					
2 3 406.01	Mise, Amort Acquis, Adj. OUC (114.01)	209	10/1/1995	31 Years	Amortization of Acquisition Adjustment as a result
4	Misc. Arion Acquis. Auj. OOC (114.01)	209	10/1/1955	3) (eas	of the Orlando Utilities Commission's Lake Agnes-Cane
5					Island transmission line acquisition , in compliance with
6					instructions in FERC Docket AC96-115-000 (9608190126
7					dated August 9, 1996.
8					
9 425.02	Misc. Amort, - Acquis. Adj. FPL (114.02)	34	10/1/2002	27 Years	Amortization of Acquisition Adjustment as a result
10		•			of the Florida Power & Light transmission line
11 12					acquisition, in compliance with instructions in FERC Docket AC03-30-000 dated May 19, 2003.
13					FERC Decker AC03-30-000 dated May 19, 2003.
14		•			
15		•			
16					
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19 20					
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SCHEDU		· · · · · · · · · · · · · · · · · · ·	RTIZATION/RECOVERY SCHED			Page 2 of 3 Type of data shown:			
LORIDA	PUBLIC SERVICE COMMI		EXPLANATION: Provide a schedule for each Amortization/Recovery amount by account or sub-account currently in effect or						
			hown on Schedule B-9.			Projected Test Year Ended 12/31/2009			
COMPAN	IY: TAMPA ELECTRIC COM	MPANY			XX 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			
	/4)	(2)	(0)						
	(1)	(2)	(3)	(4)	(5)	(6)			
	Account /	Plant	Total						
Lin e No.	Sub-account	Account Title	Amort / Recovery	Effective	Amortization /	_			
1	No.	Title	Expense	Date	Revcovery Period:	Reason			
2									
3	406.01	Misc. Amort Acquis. Adj. OUC (114.01)	209	10/1/1995	31 Years	Amortization of Acquisition Adjustment as a result			
4	100.01	70gas. 74g. 000 (114.01)	203	10/1/18/83	3) Teals				
5						of the Orlando Utilities Commission's Lake Agnes-Cane			
6						Island transmission line acquisition, in compliance with			
7						instructions in FERC Docket AC96-115-000 (9608190126			
8						dated August 9, 1996.			
9	425.02	Mico Amort Acquir Adi EDI (414 00)	34	40/4/2022	07 V				
10	423.02	Misc. Amort Acquis. Adj. FPL (114.02)	34	10/1/2002	27 Years	Amortization of Acquisition Adjustment as a result			
11						of the Florida Power & Light transmission line			
						acquisition, in compliance with instructions in			
12						FERC Docket AC03-30-000 dated May 19, 2003.			
13									
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39 Total	als may be affected due to re	ounding.							

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FLORIDA	PUBLIC SERVICE COMMISSIO		RTIZATION/RECOVERY SCHED		account currently in effect or	Page 3 of 3
			nown on Schedule B-9.	mount by account or suo-	account currently in enect or	Type of data shown:
COMPANY	Y: TAMPA ELECTRIC COMPAN					Projected Test Year Ended 12/31/2009.
						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
			(======================================			Witness, J. S. Chronister
	(1)	(2)	(3)	(4)	(5)	(6)
	Account /	Plant	Total	(17	(3)	(6)
_ine	Sub-account	Account	Amort / Recovery	Effective	Amortization /	
No.	No.	Title	Expense	Date	Revcovery Period:	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
4				4		of the Orlando Utilities Commission's Lake Agnes-Cane
5						Island transmission line acquisition , in compliance with
6						instructions in FERC Docket AC96-115-000 (960819012
7						dated August 9, 1996.
8						•
9	425.02	Misc. Amort Acquis. Adj. FPL (114.02)	34	10/1/2002	27 Years	Amortization of Acquisition Adjustment as a result
10						of the Florida Power & Light transmission line
11						acquisition, in compliance with instructions in
12						FERC Docket AC03-30-000 dated May 19, 2003.
13						• • • • • • • • • • • • • • • • • • • •
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y lotals	s may be affected due to rounding	g.				

SCHEDULE (C-20		TAXES OTHER THAI	N INCOME TAXES				Page 1 of 3		
FLORIDA PU	BLIC SERVICE COMMISSION	EXPLANATION: Provide	a schedule of taxes other th	an income taxes for the histo	orical base year, historical base year	ar + 1,	Type of data sho	Type of data shown:		
		and the	est year. For each tax, indi	cate the amount charged to	operating expenses. Complete col	umns	XX Projec	sted Test Year Ended 12/31/2009		
COMPANY: T	AMPA ELECTRIC COMPANY	5, 6 and	7 for the historical base yea	r and test year only.	•		Projec	ted Prior Year Ended 12/31/2008		
							Histor	ical Prior Year Ended 12/31/2007		
DOCKET No.	080317-EI			(Dollars in 000's)			Witne	ss; J. S. Chronister/ W. R. Ashburn		
		(1)	(2)	(3)	(4)	(5)	(6)	(7)		
			Tax					Jurisdictional		
Line			Basis	Total	Amount Charged to	Jurisdie		Amount Charged to		
No.	Type of Tax	Rate	(\$)	Amount	Operating Expenses	Factor	Amount	Operating Expenses		
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	F10.4									
6	FICA	7.65%	187,477	14,342	10,292 (1)	0.974210	10,027	10,027		
7 8	B 11 A 15		_ :							
9	Regulatory Assessment Fee	0.072%	2,251,828	1,621	1,621	1.000000	1,621	1,621		
10	Description	Variable	Maria Na	40.400	40.004 (0)					
11	Property	variable	Variable	46,400	46,304 (2)	0.962600	44,572	44,572		
12	Gross Receipts	2.5%	2,200,019	55,000	55,000	4 000000				
13	Gross Receipts	2.5%	2,200,019	55,000	55,000	1.000000	55,000	55,000		
14	Franchise Fee	Variable	Variable	41,154	41,154	1.000000	41.454	44.454		
15	randilise i ee	variable	Vallable	41,134	41,134	1.000000	41,154	41,154		
16	Sales & Use Tax	Variable	Variable	209	209	0.960530	201	201		
17	52.55 C 555 / CA	Tar Abra	Tanasio		203	0.300330	201	201		
18	Other	Variable	Variable	19	19 (3)	0.960530	18	18		
19					(-)			10		
20	Total			\$ 159,040	\$ 154,894		\$ 152,880	\$ 152,880		
21										
22										
23										
24	(1) Excludes \$4,050 of payroll taxes	s capitalized.	•							
25										
26	(2) Excludes \$96 of non-utility prop	erty tax expense.								
27										
28	(3) City & county occupational licen	ses, federal excise tax on proper	ty insurance, heavy trucks &	B LP truck fuel, and state go	vernment leasehold tax.					
29										
30										
31				•						
32										
33				·	•		•			
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36										
37										
38										

SCHEDULE C	-20		TAXES OTHER THA	N INCOME TAXES				Page 2 of 3
COMPANY; TA	SLIC SERVICE COMMISSION	EXPLANATION: Provide and the 5, 6 and	Proj XX Proj	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				
DOCKET No.	080317-EI		·	(Dollars in 000's)			Witn	ness: J. S. Chronister/ W. R. Ashbun
Line		(1)	(2) Tax	(3) Total	(4) Amount Charged to	(5) Jurisdiction	(6)	(7) Jurisdictional Amount Charged to
No.	Type of Tax	Rate	Basis	Amount	Operating Expenses	Factor	Amount	Operating Expenses
1	<u> </u>							
2 3	Federal Unemployment	0.800%	17,250	\$ 138	\$ 138			
4 5	State Unemployment	0.90%	32,222	290	290			
6 7	FICA	7.65%	179,843	13,758	10,027 (1)			
8 9	Regulatory Assessment Fee	0.072%	2,123,147	1,529	1,509 (2)			
10 11	Property	Variable	Variable	44,900	44,804 (3)			
12 13	Gross Receipts	2.5%	2,033,240	50,831	50,831			
14 15	Franchise Fee	Variable	Variable	38,338	38,338			
16 17	Sales & Use Tax	Variable	Variable	197	197			
18 19	Other	Variable	Variable	12	12 (4)			
20 21 22	Total		•	\$ 149,993	\$ 146,146		\$ -	\$ -
23 24 25	(1) Excludes \$3,731 of payroll taxe	s capitalized.						
26 27	(2) Excludes \$20 of regulatory asset	essment fee associated with GP	IF, ECCR and ECRC.					
28 29	(3) Excludes \$96 of non-utility prop	erty tax expense.						
30 31	(4) City & county occupational licer	ses, federal excise tax on heav	y trucks & LP truck fuel, and	state government leasehold	tax.			
32 33 34								
35 36								
37 38								
	ay be affected due to rounding.					•		

SCHEDUL FLORIDA I	PUBLIC SERVICE COMMISSION	EXPLANATION: Provide	TAXES OTHER THAN a schedule of taxes other than		orical base year, historical base ye	ar + 1,	Type of data sh	Page 3 of 3
		and the	test year. For each tax, indic	cate the amount charged to	operating expenses. Complete co	lumns	Proje	ected Test Year Ended 12/31/2009
COMPANY	Y: TAMPA ELECTRIC COMPANY	5, 6 and	7 for the historical base yea	r and test year only.			Proje	ected Prior Year Ended 12/31/2008
								rical Prior Year Ended 12/31/2007
DOCKETI	No. 080317-EI	<u> </u>		(Dollars in 000's)			Witne	ess; J. S. Chronister/ W. R. Ashbur
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
		(0)	(2)	(0)	(1)	(0)	1-7	Jurisdictional
ine			Tax	Total	Amount Charged to	Jurisd	ictional	Amount Charged to
No.	Type of Tax	Rate	Basis	Amount	Operating Expenses	Factor	Amount	Operating Expenses
1								
2	Federal Unemployment	0.800%	18,203	\$ 146	\$ 146	0.973899	\$ 142	\$ 142
3								
4	State Unemployment	1.69%	18,118	306	306	0.973899	298	298
5					0.550 (4)		0.207	9,307
6	FICA	7.65%	170,715	13,060	9,556 (1)	0.973899	9,307	9,307
7	5 14 4 450	0.072%	0.444.667	1,542	1,542	0.988016	1,524	1,524
8 9	Regulatory Assessment Fee	0.072%	2,141,667	1,342	1,342	0.300010	1,524	I,OE4
10	Property	Variable	Variable	41,526	41,430 (2)	0.973912	40,349	40,349
11	Property	Valiable	variable	- 1,020	41,100 (2)	0.570012	10,010	
12	Gross Receipts	2.5%	1,996,381	49,910	49.910	0.999897	49,904	49,904
13	Cross Nossiple							
14	Franchise Fee	Variable	Variable	37,254	37,254	1.000000	37,254	37,254
15					and the second second			
16	Şales & Use Tax	Variable	Variable	199	199	0.973899	193	193
17								
18	Other	Variable	Variable	- 24	24 (3)	0.973899	23	23
19					· · · · · · · · · · · · · · · · · · ·			
20	Total			\$ 143,966	\$ 140,366		\$ 138,995	\$ 138,995
21								
22					4			
23								
24	(1) Excludes \$3,504 of payroll taxe	s capitalized.			4			
25	(O) F -1 -1				•			
26 27	(2) Excludes \$96 of non-utility prop	erty tax expense.						
28	(3) City & county occupational licer	nege fodoral aveise tay on prope	rty insurance, heavy trucks a	& IP truck five land state of	nvernment leasehold tax			
29	(5) City is county occupational reco	isos, iederai exeise aix on propo	nty moundinos, noury addition	a z. maon naon, ama txano g	pranting to control a to c			
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39 Totals may be affected due to rounding.

	BLIC SERVICE COMMISSION EXPLANATIO	N: Provide a calculation historical base year +	·	tegulatory Assessment Fee for th	ne historical base year,	XX Project XX Historic	ed Test Year Ended 12/31/20 ed Prior Year Ended 12/31/20 cal Prior Year Ended 12/31/20
OCKET No.	080317-Ei		(Dollars i			Witnes (5)	s; J. S. Chronister
		(1)	(2) GROSS RECEIPTS TAX	(3)	(4)	(5) REGULATORY ASSESSMENT F	(6) FEE
		HISTORICAL	HISTORICAL	TEST	HISTORICAL	HISTORICAL	TEST
ne		BASE YEAR	BASE YEAR + 1	YEAR	BASE YEAR	BASE YEAR + 1	YEAR
),		2007	2008	2009	2007	2008	2009
1				• • • • • • • • • • • • • • • • • • • •	0.0400400	# 0.400.640	\$ 2,321,413
2	TOTAL OPERATING REVENUES	\$ 2,188,432	\$ 2,190,642	\$ 2,321,413	\$ 2,188,432	\$ 2,190,642	\$ 2,321,413
3	LESS ACCRUED UNBILLED REVENUE	(70)	1,762	(1,139)	-	-	
5	LESS ACCRUED CINBILLED REVENUE	(10)	1,702	(1,100)			
6	BILLED REVENUE	\$ 2,188,502	\$ 2,188,880	\$ 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
1			40.400	40.740			
2	SO2 ALLOWANCES (RETAIL)	87,724	18,480	12,718	•	•	•
13 14	DEFERRED REVENUE	(53,312)	(10,586)	(42,684)	_	-	
15	DEI CIMED NEVEROC	(00,012)	(10,000)	(,,			
16	OTHER ELECTRIC REVENUE	15,521	14,539	15,271	•	-	-
7							
18	MISCELLANEOUS SERVICE REVENUE	12,142	12,789	12,785	-	•	•
9							
20	RENT FROM ELECTRIC PROPERTY	11,330	10,450	10,372	•	•	•
21	OTHER ELECTRIC DELICITIES COSEN POINTE	(4.7)	(174)	(179)			
.2 .3	OTHER ELECTRIC REVENUE - GREEN POWER	(147)	(174)	(119)			
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					<u></u>		
28	ADJUSTED OPERATING REVENUES	\$ 1,996,380	\$ 2,033,240	\$ 2,200,019	\$ 2,141,667	\$ 2,123,147	\$ 2,251,828
29							0.07000/
10	TAX RATE	2.5%	2.5%	2.5%	0.0720%	0.0720%	0.0720%
:1 :a	TAX AMOUNT	\$ 49,910	\$ 50,831	\$ 55,000	\$ 1,542	\$ 1,529	\$ 1,621
12 13	I AA AMOONT	4 40,010	9 00,001		4 .,012	<u> </u>	
13 14	(1) Outdoor & street lights rental, energy managemen	t, uncollectible accounts a	and interest income from affiliate.				
s5	(2) Deferred & other revenues are not available at time				ory assessment fee accrual is based o	on an estimate.	
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SCHEDULE C-22		STATE AND FEDERAL INCOME TAX CALCULATION	Page 1 of 6
FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION:	Provide the calculation of state and federal income taxes for the historical base year and the	Type of data shown:
		projected test year.	XX Projected Test Year Ended 12/31/2009
COMPANY: TAMPA ELECTRIC COMPANY			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

ine		CURRENT TAX			DEFERRED TAX			
0.	DESCRIPTION	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					
ס	LESS: TAX DEPRECIATION	(271,748)	(282,406)	•				
1	TAX OVER BOOK DEPRECIATION	(67,312)	(77,970)		3,702	25,789		
2	TAX INTEREST CAPITALIZED	29,933	29,933		(1,646)	(9,900)		
3	CIAC	11,000	11,000		(605)	(3,638)		
4	COST OF REMOVAL	(24,194)	(24,194)		1,331	8,002		
5	UNBILLED REVENUE	5,373	5,373		(296)	(1,777)		
6	MEDICAL & LIFE BENEFITS-FAS 106	1,436	1,436		(79)	(475)		
7	LONG TERM MEDICAL - FAS 112	(327)	(327)		18	108		
3	PENSION	(4,452)	(4,452)		245	1,472		
9	VACATION	548	548	*	(30)	(181)		
0	DEFERRED FUEL	91,619	91,619		(5,039)	(30,303)		
1	BOND REFINANCING	3,563	3,563		(196)	(1,178)		
2	SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN	217	217		(12)	(72)		
3	OTHER TEMPORARY DIFFERENCES	150	150		(8)	. (50)		
4	DISMANTLEMENT COSTS	1,337	1,337		(74)	(442)		
5	DEFERRED LEASE - UTILITY	85	85		(5)	(28)		
6	BAD DEBT	59	59		(3)	(20)		
7	INSURANCE RESERVE	4,960	4,960	•	. (273)	(1,641)		
3	EARLY CAPACITY PAYMENT	(1,079)	(1,079)		59	357		
9	EMISSION ALLOWANCE	-	-		-	-		
)	AMORT ACQ ADJ	2,541	2,541		(140)	(840)		
1	BOND REFINANCING - PREMIUM	788	788		(43 <u>)</u>	(261)		
2	TOTAL TEMPORARY DIFFERENCES	56,245	45,587		(3,094)	(15,078)		
3								
4								
5				•				
6					•			
37								
8								
9 Total	may not foot due to rounding.		<u> </u>					

STATE AND FEDERAL INCOME TAX CALCULATION

Page 2 of 6

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

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

Type of data shown:

COMPANY: TAMPA ELECTRIC COMPANY

projected test year.

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

DOCKET No. 080317-EI

(Dollars in 000's)

Historical Prior Year Ended 12/31/2007 Witness: A. D. Feisenthal / J. S. Chronister

ine			CURRENT TAX				DEFERRED TAX	
	DESCRIPTION	STATE	FEDERAL	TOTAL		STATE	FEDERAL	TOTAL
1					-			
	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)					
	TOTAL PERMANENT ADJUSTMENTS	(14,707)	(14,707)					
11								
	STATE TAXABLE INCOME (L6+L32+L10)	235,930						
	STATE INCOME TAX (5.5%)	12,976				100		
	ADJUSTMENTS TO STATE INCOME TAX (LIST)							
5	OUT OF PERIOD ADJUSTMENTS							
	TOTAL ADJUSTMENTS TO STATE INCOME TAX	•						
7				•		•		
8	STATE INCOME TAX	\$ 12,976				\$ (3,094)		
9								
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	u not foot due to rounding							

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SCHEDULE C-22		STATE AND FEDERAL INCOME TAX CALCULATION	Page 3 of 6
FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION:	Provide the calculation of state and federal income taxes for the historical base year and the	Type of data shown:
		projected test year.	XX Projected Test Year Ended 12/31/2009
COMPANY: TAMPA ELECTRIC COMPANY			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

ne			CURRENT TAX	· ·		DEFERRED TAX	
),	DESCRIPTION	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			-				4
9	FEDERAL INCOME TAX		\$ 74,304			\$ (15,078)	69,108
0							
1	ITC AMORTIZATION						(368)
2							
3	WRITE-OFF OF EXCESS DEFERRED TAXES		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		4		(185)
4	TOTAL N. 2015 T. 115						
5	TOTAL INCOME TAXES						\$ 68,555
3							
7			1 to 1	•			
3							
9 0			•	•			
1							
2 3							-
ა 4	SUMMARY OF INCOME TAX EXPENSE:	•					
5	SUMMART OF INCOME TAX EXPENSE.	FEDERAL ST	ATE TOTAL				
;	CURRENT TAX EXPENSE		12,976 \$ 87,280				
	DEFERRED INCOME TAXES		(3,094) (18,172)				
	INVESTMENT TAX CREDITS, NET	(368)	(368)				
,	WRITE-OFF OF EXCESS DEFERRED TAXES	(185)	(366)				
	TOTAL INCOME TAX PROVISION		.9,882 \$ 68,555				
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	al may not foot due to rounding.			•	•		

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STATE AND FEDERAL INCOME TAX CALCULATION

Page 4 of 6

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: TAMPA ELECTRIC COMPANY

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

XX Historical Prior Year Ended 12/31/2007

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

DOCKET No. 080317-EI

(Dollars in 000's)

Line			CURRENT TAX			DEFERRED TAX	
	SCRIPTION	STATE	FEDERAL	TOTAL	STATE	FEDERAL	TOTAL
1						<u>-</u>	
	ET UTILITY OPERATING INCOME	\$ 260,442	\$ 260,442				
	DD INCOME TAX ACCOUNTS	83,771	83,771				
4 LE	SS INTEREST CHARGES (FROM C-23)	112,191	112,191				
5							
6 1NO	COME PER BOOKS	232,022	232,022				
7							
	MPORARY ADJUSTMENTS TO TAXABLE INCOME (LIST)						
	ADD: BOOK DEPRECIATION	177,672	177,672				•
	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)	(3,725)	
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 TO	TAL TEMPORARY DIFFERENCES	112,028	114,322		(6,159)	(38,565)	
31				•			
32				-			
33							
34							
35							
36		•					
37							*

39 Total may not foot due to rounding.

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STATE AND FEDERAL INCOME TAX CALCULATION

Page 5 of 6

FLORIDA PUBLIC SERVICE COMMISSION COMPANY: TAMPA ELECTRIC COMPANY

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

XX Historical Prior Year Ended 12/31/2007

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

DOCKET No. 080317-EI

(Dollars in 000's)

Line		CURRENT TAX		DEFERRED TAX				
No.	DESCRIPTION	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	1		\$ (6,294)			
18								
19								
20								
21								
22								
23								
24								
25								
26								
27 28								
29								
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36				•				
37								
38								
	otal may not foot due to rounding.							
	Olivia Con							

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SCHEDULE C-22		STATE AND FEDERAL INCOME TAX CALCULATION	
FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION:	Provide the calculation of state and federal income taxes for the historical base year and the	Page 6 of 6 Type of data shown:
COMPANY: TAMPA ELECTRIC COMPANY		projected test year.	Projected Test Year Ended 12/31/2009
			Projected Prior Year Ended 12/31/2008
DOCKET No. 080317-EI		(Dallers in OOO)	XX Historical Prior Year Ended 12/31/2007
		(Dollars in 000's)	Witness: A. D. Felsenthal / J. S. Chronister

Line			CURRENT TAX			DEFERRED TAX		
No.	DESCRIPTION	STATE	FEDERAL	TOTAL	STATE	FEDERAL	TOTAL	
1					- OTATE	FEDERAL	TOTAL	
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			(0)		
7	TOTAL ADJUSTMENTS TO FEDERAL INCOME TAX		213			(3)		
8								
9	FEDERAL INCOME TAX		\$ 112,482			\$ (38,568)	40.000	
10						\$ (35,558)	86,205	
11	ITC AMORTIZATION							
12							(2,434)	
13	TOTAL INCOME TAXES							
14							\$ 83,771	
15								
16								
17								
18								
19								
20								
21								
22	SUMMARY OF INCOME TAX EXPENSE:							
23		FEDERAL STATE	TOTAL					
24	CURRENT TAX EXPENSE	\$ 112,482 \$ 18,58						
25	DEFERRED INCOME TAXES	(38,568) (6,29						
26	INVESTMENT TAX CREDITS, NET	(2,434)	(2,434)					
27	TOTAL INCOME TAX PROVISION		1 \$ 83,771					
28								
29								
30								
31								
32								
33								
34								
35								
36								
37								
38								
39 Tota	al may not foot due to rounding.							
	Schedules: C-23							

SCHEDU	LE C-23	INTEREST IN TAX E	EXPENSE CALCULATION				Page 1 of
FLORIDA	PUBLIC SERVICE COMMISSION EXPLANATION	N: Provide the amount of interest expe	ense used to calculate net opera	ting income taxes on Schedu	e C-22	Type of data shown:	
		If the basis for allocating interest us			ng current	XX Projected Test Year En	ided 12/31/2009
COMPANY: TAMPA ELECTRIC COMPANY income tax expense, the differing bases should be clearly identified.						Projected Prior Year Er	nded 12/31/2008
DOCKET	No. 080317-El	/D-11-				XX Historical Prior Year En	
DOCKE	NO. 080317-EI	(Dolla	rs in 000's)	·		Witness: J. S. Chronist	er
			(1)		(0)		
			(1) Historical Base Year		(2)		
Line		•	Ended		Test Year		
No.	Description		12/31/2007		Ended 12/31/2009		
<u> </u>			12072001	· · · · · · · · · · · · · · · · · · ·	120112000		
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	Tabillata and Francis						
	Total Interest Expense		\$ 112,191		\$ 116,770		
18 19							
20							
21							
22							
23							
24							
25		•					
26							
27							
28							
29							
30			4				
31							
32							
33							
34							
35							
36		•					
37							
	1: Other Interest Expense includes lines of credit fees.						
39 Total:	s may be affected due to rounding.				•		

	C-24

PARENT(S) DEBT INFORMATION

Page 1 of 1

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

Type of data shown: XX Projected Test Year Ended 12/31/2009

COMPANY: TAMPA ELECTRIC COMPANY

a projected and historical basis.

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

DOCKET No. 080317-EI

(Dollars in 000's)

Witness: G. L. Gillette

		Amount	Percent of Capital	Cost Rate	Weighted Cost	
1						
2						
3						
4						
5						
6	2009					
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	Tota!	\$ 2,125,881	100.00%	•	1.3%	
15						
16				•		
17						
18						
19						
20		•				
21	_2007					
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	\$ 3,318,171	100.00%		3.5%	
30	•					
31			•	0		
32						
33	Weighted cost of parent debt x 38.575% (or ap	oplicable 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 pa	rent debt was used to invest in t	he \$72.958 million external equity capital need of Tarr	npa Electric.	
37		·		, , ,	•	
38				•		
39						
40		•				
41				•		•
42	Totals may be affected due to rounding					

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SCHEDULE C-25	DEFERRED TAX ADJUSTMENT	Page 1 of 1		
FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: To provide information required to present the excess/deficient deferred tax balances due to protected and	Type of data shown:		
	unprotected timing differences at statutory tax rates different from the current tax rate. The protected	XX Projected Test Year Ended 12/31/2009		
COMPANY: TAMPA ELECTRIC COMPANY	deferred tax balances represent timing differences due to Life and Method effect on depreciation rates.	XX Projected Prior Year Ended 12/31/2008		
DOCKET No. 080317-EI		XX Historical Prior Year Ended 12/31/2007		
DOCKET NO. 060317-EI	(Dollars in 000's)	Witness: A. D. Felsenthal / J. S. Chronister		

Line				Total				
No.		Protected	Unprotected	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		<u></u>						
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								
16								
17								
18		•						
19								
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21								
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28				4				
29								
30						•		
31								
32								
33	•							
34					*			
35								
36		•						
37							4	
38							•	
39 To	otal may not foot due to rounding.							

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.

Projected Test Year Ended 12/31/2009

Type of data shown:

COMPANY: TAMPA ELECTRIC COMPANY

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

DOCKET No. 080317-EI

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

Line No.		
1		
2		
3	Tampa Electric Company (TEC) and its subsidiaries income tax returns and the Internal Revenue Service revenue agent's report are proprietary confidential	
4	business information under Section 366.093, Florida Administrative Code, and Section 6103(a) of the Internal Revenue Code. Provided that	
5	appropriate confidentially arrangements are made, the income tax returns and most recent final IRS revenue agent's report for TEC and its	
6	subsidiaries will be made available for review at the Company's office located at 702 North Franklin Street, Tampa, Florida 33602.	
7	2. The state of th	
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37 38		
38 39		
Supporting Sch	edules;	Pages Pahadulas

DOCKET No. 080317-EI

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:

XX 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

Line No.

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).

10

11

12

2

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.

13 14 15

17 18 19

32 33 34

> 35 36 37

38 39

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the requested miscellaneous tax information.

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

COMPANY: TAMPA ELECTRIC COMPANY

(Dollars in 000's)

DOCKET No. 080317-EI

Line Nο. 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 8 3. For the last three tax years, what dollars were paid to or (received) from the parent for federal income taxes? 10 2006 2005 2004 17,098 82,326 30,377 12 13 Note: Payments include audit adjustments made during these years. 14 15 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 For each of the last three years, what was the dollar amount of 19 interest deducted on the parent ONLY tax return? 20 21 2005 2004 22 123,737 126,540 113,260 23

24 6.	Complete the following chart for the last three years:							
25	A:			income (loss)			
26			Book Basis			Tax Basis (See Note)		
27		2006	2005	2004	2006	2005	2004	
28					*			
29	Parent Only	247,362	306,186	(688,879)	(109,204)	(217,964)	(142,026)	
30								
31	Applicant Only	135,864	147,069	146,032	242,537	86,799	50,877	
32								
33	Total Group	246,333	274,492	(1,296,464)	28,930	(1,589,100)	(451,463)	
34								
35	Total Group Excluding	(136,893)	(178,763)	(753,617)	(104,403)	(1,457,935)	(360,314)	
36	Parent & Applicant					-		

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

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SCHEDULE C-29								F PLANT OR PE						Page 1
LORIDA PUBLIC S	SERVICE COMMISSION	8	EXPLANATION	: Provide a sche	dule of gains an	d losses on de	eposition of pla	nt and property p	previously used i	in providing ele	ctric		Type of da	ata shown:
				service for the t	est year and the	e four prior yea	ars. Líst each i	tem with a gain o	or loss of \$1 mill	lion or more, or			xx	Projected Test Year Ended 12/31/200
COMPANY: TAMPA	ELECTRIC COMPANY			more than .1%	of total plant. L	ist amounts al	lowed in 'prior	cases, and the te	est year of such	prior cases.			XX	Projected Prior Year Ended 12/31/200
													xx	Historical Prior Year Ended 12/31/200
DOCKET No. 0503	7-EI						(Dollars in 00)	0's}						Witness: J. S. Chronister
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
										Net Book		Amounts	Prior Cases	
				Original			Original		Depreciation	Value on		Allowed	Test Year	
ine	Description	Date	Date	Classification	Reclassi	ification	Amount	Additions or	and	Disposal	Gain or	Prior	Ended	
lo.	of Property	Acquired	Disposed	Account	Account(s)	Date(s)	Recorded	(Retirements)	Amortization	Date	(Loss)	Cases	12/31/93	
1													-	·
2														
3	2009 - Summary		The company	has no gains or I	osses on dispos	sition of plant f	forecasted for t	he test vear.				N/A	N/A	
4													147.	
5														
6														
7					<i>i</i>									
8	2008 - Summary		The company	has no gains or I	osses on dispos	sition of plant f	forecasted for t	he prior vear.				N/A	N/A	
9				*	•			,				1403		
10														
11														
12					•									
13	2007 - Summary		The company	had no gains or (osses on dispor	sition of plant f	or the year					N/A	N/A	
14				Ū	,		,	-	•			13175	19/25	
15														•
16														
17														
18	2006 - Summary		The company	had no gains or l	osses on dispos	sition of plant f	or the vear.					N/A	N/A	
19	,		. ,			- Picini	u ,					IWA.	WA	
20														
21							*							
22	2005 - Summary		The company	had no gains or l	osses on discos	sition of plant f	or the year					N/A	N/A	
23	·		, ,	•			,					77/0	. IVA	
24						**								
25														
26														
27														
28														
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31														
32														
33														
34														
35														
36														
37														
	affected due to rounding.							•						

Supporting Schedules:

CHEDULE (>30		Page 1 of						
LORIDA PU	BLIC SERVICE COMMISSION	EXPLANATION:	Provide a schedule detailing transaction	ons with affiliated companie	es and related parties for th	e test year including	, T	ype of data shown:	
		intercompany charges, licenses, contracts and fees.						XX Projected Test Year Ended 12/31/2009	
OMPANY: 1	AMPA ELECTRIC COMPANY	,						Projected Prior Year Ended 12/31/200	
								Historical Prior Year Ended 12/31/200	
OCKET No.	080317-EI	<u></u>	(Doilars	in 000's)				Witness: J. S. Chronister	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
	Name of		Type of						
	Company		Service				Amount	Allocation Method	
	or	Relation	Provided	Effective	Charge	or Credit	Included	Used to Allocate	
ine	Related	to	or .	Contract	During) Year	in	Charges Between	
0.	Party	Utility	Received	Date	Amount	Acct. No.	Test Year	Companies	
1									
2	TECO Energy, Inc.	Parent Company	See Note 1	01/01/09	\$ 24,931	Various 900's	\$ 24,931	Direct Cost and	
3			•					Lower of Equity Method	
4								or Massachusetts Method	
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 Gemslone, Inc.	Affiliate Company	See Note 2	01/01/09	. 12	146-07	. 12	Direct Cost	
11									
12	TECO Coal Corporation	Affiliate Company	See Nate 2	. 01/01/09	459	146-11	459	Direct Cost	
13	/200 p	Timate			,,,,			2110011002	
14	TECO Guatemala, Inc.	Affiliate Company	See Note 2	01/01/09	359	146-[29,66]	359	Direct Cost	
15	1200 bastamad, me.	Timate company	335.10.02	0 170 1700		140 [£3,00]	300	Direct Gost	
16	Peoples Gas System	Affiliate Company	Seé Note 2	01/01/09	9,970	146-[50,60]	9,970	Direct Cost	
17	reopies das dystem	Amilate Company	000 11010 2	. 01/01/05	5,510	140-[30,00]	5,370	Direct Cost	
18	TECO Partners	Affiliate Company	See Note 2	01/01/09	346	146-[58,70]	-346	Direct Cost	
19	TESS (Simolo	rambte company				140 [00,10]	346	Direct Gust	
20									
21									
22									
23				•					
.s !4									
25		•	•						
26 26									
27									
								•	
28									
29 30									
			•						
31			•						
32									
33									
		•	nagement, Insurance, Shareholder Re			nt, Governmental Af	fairs, Corporate Tax, Legal, Acc	ounting, Financial Reporting	
35	and Regulatory Services	 These charges from TECO Energy 	rgy are booked as debits to O&M acco	ounts 920, 921, 923, 926 ar	nd 930.		•		
16									
			tion Technology, Telecommunications		orate Communications, Cor	nmunity Relations, E	invironmental, Accounting, Proc	urement and Regulatory Services.	
18	These services provided	to the Affiliates are booked as de	bits to Working Capital Receivables in	account 146.					

SCHEDULE C-31	AFFILIATED COMPANY RELATIONSHIPS	Page 1 of 39
FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: Provide a copy of the Diversification Report included in the company's most recently filed Annual Report as	Type of data shown:
	required by Rule 25-6.135, Florida Administrative Code. Provide any subsequent changes affecting the test year.	Projected Test Year Ended 12/31/2009
COMPANY: TAMPA ELECTRIC COMPANY		Projected Prior Year Ended 12/31/2008
DOCKET No. 000347 FI		XX Historical Prior Year Ended 12/31/2007
DOCKET No. 080317-EI		Witness I C Chi-t

Line See Attachment - Tampa Electric Company's most recently filed Diversification Report Supporting Schedules: Recap Schedules: C-30

TAMPA ELECTRIC COMPANY DOCKET NO. 080317-EI SCHEDULE NO. C-31 PAGE 2 OF 39

Florida Public Service Commission

Diversification Report

Tampa Electric Company

2007

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

	Principal	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership			
Name	Occupation or Business Affiliation	Affiliation or Connection	Name and Address		
Sherrill W. Hudson	Chairman of the Board and Chief Executive	Chairman of the Board and Chief	TECO Energy, Inc.		
011011111111111111111111111111111111111	Officer of Tampa Electric Company	Executive Officer	Tampa, Florida		
		.			
		President and Director	TECO Diversified, Inc. Tampa, Florida		
		·	tampa, Fionda		
		Director	Publix Super Markets, Inc.		
	Ì	ì	Lakeland, Florida		
		Director	The Standard Register Company		
		Director .	Dayton, Ohio		
		. Director	A Duda & Sons, Inc.		
		1	Oviedo, Florida		
Charles R. Black	President of Tampa Electric Company	President and Director	McAdams Holding, LLC		
			Tampa, Florida		
			TDCC LB		
		Manager	TPGC, LP Tampa, Florida		
	}		· ————————————————————————————————————		
		President and Director	TECO Wholesale Generation, Inc.		
			Tampa, Florida		
		President and Director	TIE NEWCO Holdings, LLC		
		1	Tampa, Florida		
		l _n	745-1		
		President and Director	TM Delmarva Power, L.L.C. Tampa, Florida		
		President and Director	TM Power Ventures, L.L.C.		
		1	Tampa, Florida		
		President and Director	TPS Dell, LLC		
			Tampa, Florida		
		l			
		President and Director	TPS GP, Inc. Tampa, Florida		
			тапра, гіонца		
		President and Director	TPS LP, Inc.		
			Tampa, Florida		
		President and Director	TPS McAdams Operations Company		
		readent and Director	Tampa, Florida		
		President and Director	TPS Tejas GP, LLC		
			Tampa, Florida		
		President and Director	TWG Merchant, Inc.		
			Tampa, Florida		
Charles A. Attal III	General Counsel of Tampa Electric Company	Vice President-General Counsel and	TECO Energy, Inc.		
	(effective 7/1/07)	Chief Legal Officer (effective 7/1/07)	Tampa, Florida		
		L			
		Director and Assistant Secretary (effective 7/1/07)	TECO Coalbed Methane Florida, Inc.		
		(effective 7/1/07)	Tampa, Florida		
		Director (effective 7/1/07)	TECO Energy Foundation, Inc.		
	·	1	Tampa, Florida		
		Director and Assistant Secretary	TECO Oil & Gas, Inc.		
		(effective 7/1/07)	Tampa, Florida		
		(
	1	- Long	TO		
		Vice President-General Counsel (effective 7/1/07)	TPS International Power, Inc. Grand Cayman, Cayman Islands		

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

	Principal	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership			
Name	Occupation or Business Affiliation	Affiliation or Connection	Name and Address		
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 1/31/97)	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. Tamps, 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, Louislana (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		

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

	Principal Occupation or	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership Affiliation or			
Name	Business Affiliation	Connection	Name and Address		
hil L. Barringer		Vice President - Controller	TECO Ocean Shipping, Inc.		
continued)	•		Tampa, Florida (through 12/4/07)		
		L			
		Vice President - Controller	TECO Ocean Shipping, LLC		
			Tampa, Florida (through 12/4/07)		
		Vice President - Controller and Assistant	TECO Partners, Inc.		
		Secretary	Tampa, Florida		
•					
		Vice President - Controller and Assistant	TECO Propane Ventures, LLC		
		Secretary	Tampa, Florida		
		Vice President - Controller	TECO Properties Corporation		
			Tampa, Florida		
		Vice President - Controller and Assistant	TECO Solutions, Inc.		
		Secretary	Tampa, Florida		
		Director (effective 1/31/07)	TECO Synfuel Holdings, LLC		
		Director (ellective 1/3 //07)			
	}	•	Corbin, Kentucky		
	1	Director (effective 1/31/07)	TECO Synfuel Operations, LLC		
			Corbin, Kentucky		
	İ	·	,		
		Vice President - Controller	TECO Towing Company		
			Tampa, Florida (through 12/4/07)		
		Vice President - Controller	T-00 T		
	•	vice President - Controller	TECO Transport Corporation Tampa, Florida (through 12/4/07)		
			rampa, rionoa (anoagir 12740) j		
		Vice President - Controller and Assistant	TECO Wholesale Generation, Inc.		
		Secretary (effective 1/31/07)	Tampa, Florida		
	Į	Vice President - Controller and Assistant	TIE NEWCO Holdings, LLC		
	•	Secretary (effective 1/31/07)	Tampa, Florida		
		, , , , , , , , , , , , , , , , , , , ,	1-11-1-1		
		Vice President and Director	TM Delmarva Power, LLC		
		(effective 1/31/07)	Tampa, Florida		
		Vice President and Director	TM Power Ventures, LLC		
		(effective 1/31/07)	Tampa, Florida		
			, ,		
		Vice President - Controller	TOS-II, LLC		
			Tampa, Florida (through 12/4/07)		
		Vice President-Controller and Assistant	TPS de Ultramar, Ltd		
		Secretary (effective 1/31/07)	Grand Cayman, Cayman Islands		
		Vice President-Controller and Assistant	TPS Dell, LLC		
		Secretary (effective 1/31/07)	Tampa, Florida		
		Vice President-Controller and Assistant	TPS GP, Inc.		
		Secretary (effective 1/31/07)	Tampa, Florida		
		Man Descriptors Construits Assets	TTO 0		
		Vice President-Controller, Assistant Secretary and Director (effective 1/31/07)	TPS Guatemala One, Inc. Tampa, FI;orida		
		Society and Emedica (effective 1/31/07)	rampa, rijorioa		
		Vice President-Controller and Assistant	TPS International Power, Inc.		
		Secretary (effective 1/31/07)	Grand Cayman, Cayman Islands		
		Man Breeklank Controller and & St. 1	770 17 1		
		Vice President-Controller and Assistant Secretary (effective 1/31/07)	TPS LP, Inc. Tampa, Florida		
		assisting fautous (12 tot)	tempa, t ronua		
		Vice President - Controller, Assistant	TPS McAdams Operations Company		
	I	Secretary and Director	Tampa, Florida		

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

	Principar Occupation or	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership Affiliation or			
Name	Business Affiliation	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 Secrtary (effective 1/31/07)	TWG Merchant, Inc. Tampa, Florida		
Deidre A. Brown	Vice President - Customer Service and and Regulatory Affairs of Tampa Electric Division of Tampa Electric Company	None · ·			
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 Elkhorn Mining Company Corbin, Kentucky		
		Treasurer and Assistant Secretary	Gatliff 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	Релу 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		

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

	Principal	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership			
Name	Occupation or Business Affiliation	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 Developent 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, Fiorida		
		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			

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

	Principal Occupation or	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership Affiliation or			
Name	Business Affiliation	Affiliation or Connection	Name and Address		
Sandra W. Callahan		Treasurer and Assistant Secretary	TECO Guatemala, Inc.		
continued)			Tampa, Florida		
-			:		
		Vice President, Treesurer, Assistant	TECO Investments, Inc.		
		Secretary and Director	Tampa, Florida		
		<u> </u>	İ		
		Treasurer and Assistant Secretary	TECO Marine Services, L.L.C.		
			Tampa, Florida (through 12/4/07)		
		Treasurer and Assistant Secretary	TECO Ocean Shipping, Inc.		
		1	Tampa, Florida (through 12/4/07)		
		L			
		Treasurer and Assistant Secretary	TECO Ocean Shipping, LLC		
			Tampa, Florida (through 12/4/07)		
		Treasurer and Assistant Secretary	TECO Oil & Gas, Inc.		
			Tampa, Florida		
			, i		
		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.		
*		, and a second constant	Tampa, Florida		
j			1		
		Treasurer and Assistant Secretary	TECO Synfuel Administration, LLC		
		(effective 12/19/07)	Tampa, Florida		
		Treasurer and Assistant Secretary	TECO Synfuel Holdings, LLC		
		Total of the Assistant Societary	Corbin, Kentucky		
j		Treasurer and Assistant Secretary	TECO Synfuel Operations, LLC		
İ			Corbin, Kentucky		
		Transcript desired 6			
		Treasurer and Assistant Secretary	TECO Thermal Systems, Inc. Tampa, Florida		
		1	rempa, Florida		
		Treasurer and Assistant Secretary	TECO Towing Company		
!		1	Tampa, Florida (through 12/4/07)		
ļ		Towns and Bookston C			
		Treasurer and Assistant Secretary	TECO Transport Corporation		
İ			Tampa, Florida (through 12/4/07)		
		Treasurer and Assistant Secretary	TECO Wholesale Generation, Inc.		
		· 1	Tampa, Florida		
		<u></u>			
		Treasurer and Assistant Secretary	TIE NEWCO Holdings, LLC		
			Tampa, Florida		
		Tréasurer	TM Delmarva Power, L.L.C.		
			Tampa, Florida		
		Treasurer	TM Power Ventures, L.L.C.		
			Tamps, Florida		
		Treasurer and Assistant Secretary	TOS-II, LLC		
		Treasurer and Assistant Secretary	Tos-II, LLC Tampa, Florida (through 12/4/07)		
		i	rampa, Frontia (milough 1224/07)		
		Treasurer and Assistant Secretary	TPS de Ultramar, Ltd.		

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

1			Affilia	tion or Connection with any	
l			Other Business or Financial		
١.		Principal Occupation or	Organization Firm or Partnership Affiliation or		
l	Name	Business Affillation	Connection	Name and Address	
-	Sandra W. Callahan		Treasurer and Assistant Secretary	TPS Dell, LLC	
	(continued)		Trought and Assistant Societary	Tampa, Florida	
ĺ					
l			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.	
		1		Grand Cayman, Cayman Islands	
		1	Treasurer and Assistant Secretary	TPS McAdams Operations Company	
		Į.	t .	Tampa, Florida	
			T		
			Treasurer and Assistant Secretary	TPS Palmera, LDC	
				Grand Cayman, Cayman Islands	
		1	Treasurer and Assistant Secretary	TPS Pavana, Ltd.	
		1		Grand Cayman, Cayman Islands (dissolved 9/28/07	
			T		
			Treasurer and Assistant Secretary	TPS San Jose International, Inc. Grand Cayman, Cayman Islands	
				Grand Cayman, Cayman Islands	
	•	i i	Treasurer and Assistant Secretary	TPS San Jose, LDC	
		1		Grand Cayman, Cayman Islands	
	-		T		
	•		Treasurer and Assistant Secretary	TPS Tejas GP, LLC Tampa, Florida	
				Tarripa, Florida	
		`	Treasurer and Assistant Secretary	TWG Merchant, Inc.	
	·] .	,	Tampa, Florida	
				•	
			Treasurer and Assistant Secretary	Whitaker Coal Corporation	
	•			Corbin, Kentucky	
			Treasurer and Director	Florida Self-Insurers Guaranty Association, Inc.	
			(effective 5/9/07)	Talianassee, Florida	
	141111 N. O	L			
7,	William N. Cantrell	President-Peoples Gas System Division of Tampa Electric Company	President and Director	Peoples Gas System (Florida), Inc.	
		Division of Tampa Electric Company		Tampa, Florida	
			Director	TECO Gas Services, Inc.	
				Tampa, Florida	
			President and Director	TECO Solutions, Inc.	
		1		Tampa, Florida	
			President and Director	TECO Partners, Inc.	
				Tampa, Florida	
			Device of the second		
			President and Director	TECO Propane Ventures, LLC Tampa, Florida	
				Tampa, Florida	
		ļ	Vice President and Director	Prior Energy Corporation	
				Tampa, Florida	
			Dispetas	TEGO To annual David	
			Director	TECO Thermal Systems, Inc. Tempa, Florida	
				Tompos, Floring	
			President and Director	TECO Fiber, Inc.	
				Tampa, Florida	
ł	Clinton E. Childress	Chief Human Resources Officer	Soniar Vinn Branislant Comparety Services	TT00 F I	
۶.	ommon C. Omitiess	and Procurement Officer of Tampa Electric	Senior Vice President-Corporate Services and Chief Human Resources Officer	TECO Energy, Inc. Tampa, Florida	
		Company	Caron Meritan Mesources Onios	Tanga, Tiorida	
		' '	President and Director	TECO Properties Corporation	
				Tampa, Florida	

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

	Principal Occupation or	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
Name	Business Affiliation	Affiliation or Connection	Name and Address
. R. Bruce Christmas	Vice President - Fuels of Tampa Electric	Vice President - Fuels Management	TECO Energy, Inc.
	Division of Tampa Electric Company		Tampa, Florida
	Vice President - Fuels of Peoples Gas System	President	Delea Francis Governanting
	Division of Tampa Electric Company		Prior Energy Corporation Tampa, Florida
		<u> </u>	
		President	TECO Gas Services, Inc. Tampa, Florida
		President and Director	TECO Thermal Systems, Inc. Tampa, Florida
O Candan I Cillate			1
0. Gordon L. Gillette	Senior Vice President-Finance and Chief Financial Officer of Tampa	Executive Vice President and Chief Financial Officer	TECO Energy, Inc.
	Electric Company		Tampa, Florida
		Director	Bear Branch Coal Company
			Corbin, Kentucky
		Director	Clintwood Elkhorn Mining Company
			Corbin, Kentucky
	·	Director	Gatliff Coal Company
	· J	<u> </u>	Corbin, Kentucky
	1	President and Director	H Power I, Inc.
			Tampa, Florida
		President and Director	
		rresident 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	
		DIR GOLO	Premier Elkhorn Coal Company Corbin, Kentucky
		Director	-
		PROGG	Prior Energy Corporation Tampa, Florida
		Director	Raven Rock Developent Corporation
			Corbin, Kentucky
		Director	Boy Coal Company Ir-
		O II BOLOI	Ray Coal Company, Inc. Corbin, Kentucky
		P	•
		Director	Rich Mountain Coal Company Corbin, Kentucky

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

	Principat	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership		
Name -	Occupation or	Affiliation or		
Name	Business Affiliation	Connection	Name and Address	
Sordon L. Gillette		President and Director	San Jose Power Holding Company, Ltd.	
continued)	•		Grand Cayman, Cayman Islands	
1				
		President	Tasajero I, LDC	
		1	Grand Cayman, Cayman Islands	
			1	
		President and Director	TEC Receivables Corp.	
			Tampa, Florida	
		Director	TECO Barge Line, Inc.	
			Tampa, Florida (through 12/4/07)	
i		Director	TECO Bulk Terminal, L.L.C.	
			Davant, Louisiana (through 12/4/07)	
		1	,	
		Director	TECO Coal Corporation	
			Corbin, Kentucky	
			1	
l		President and Director	TECO Coalbed Methane Florida, Inc.	
			Tampa, Florida	
		Director	TECO Diversified, Inc.	
-			Tampa, Florida	
			1	
		Director	TECO Energy Foundation, Inc.	
		1	Tampa, Florida	
		i_		
		President and Director	TECO EnergySource, Inc.	
			Tampa, Florida	
		Director	TECO Fiber, Inc.	
			Tampa, Florida	
		la		
•		President and Director	TECO Finance, Inc.	
			Tampa, Florida	
		President	TEGO Francisco Company (N. 11 C	
		President	TECO Funding Company III, LLC	
		1	Tampa, Florida	
		Vice President and Director	TECO Can Seniore Inc	
		THE PROJUGIT AND DIRECTOR	TECO Gas Services, Inc.	
		[Tampa, Florida	
		Director (effective 11/26/07)	TECO Gernstone, Inc.	
		Sector (Greener 1/20/01)	Tampa, Florida	
ļ			тапра, голов	
<u> </u>		Director	TECO Global Logistics, LLC	
			Tampa, Florida (through 12/4/07)	
			isings, thomas (although 12-701)	
		President and Director	TECO Guatemala Holdings, LLC	
1			Tampa, Florida	
1			[- ,	
1		President and Director	TECO Guatemala Services, Ltd.	
1			Grand Cayman, Cayman Islands	
1			1	
1		President and Director	TECO Guatemala, Inc.	
1			Tampa, Florida	
1		1		
1		President and Director	TECO investments, inc.	
1			Tampa, Florida	
,				
		Director	TECO Marine Services, L.L.C.	
1			Tampa, Florida (through 12/4/07)	
		1	1	
I		President and Director	TECO Oil & Gas, Inc.	

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

	Principal	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
	Occupation or	Affiliation or	Organization Firm of Farthership
Name	Business Affiliation	Connection	Name and Address
Gordon L. Gillette		Director	TECO Partners, Inc.
(continued)		ļ	Tampa, Florida
		İ	
		Vice President and Director	TECO Propane Ventures, LLC
			Tampa, Florida
		Director	
•		Director	TECO Properties Corporation Tampa, Florida
			rampa, riolius
		Director	TECO Solutions, Inc.
		on color	Tampa, Florida
			Tanpaj Florida
		Director (effective 12/19/07)	TECO Synfuel Administration, LLC
			Tampa, Florida
		Director	TECO Synfuel Holdings, LLC
		1	Corbin, Kentucky
			·
		Director	TECO Synfuel Operations, LLC
			Corbin, Kentucky
		ĺ	Coron, Retrocky
		Director	TECO Thermal Systems, Inc.
		Brecoi	Tampa, Florida
	•		rampa, riolida
		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
	1 '	Director	TIE NEWCO Holdings, LLC
			Tampa, Florida
		Director	TM Delmarva Power, L.L.C.
			Tampa, Florida
		Pi	714 P
		Director	TM Power Ventures, L.L.C. Tampa, Florida
			i amça, Fiorida
		President and Director	TPS de Ultramar Guatemala, S.A.
	1	(effective 11/5/07)	Guatemala
	1	(S. Source Friends)	- HORD
	1	President and Director	TPS de Ultramar, Ltd.
	1		Grand Cayman, Cayman Islands
	1		
	1	Director	TPS Dell, LLC
			Tampa, Florida
		President	TPS Escuintia I, LDC
			Grand Cayman, Cayman Islands (dissolved 9/28/07
		President and Director	TPS Guatemala One, Inc.
	1		Tampa, Florida
		L	
		President and Director	TPS International Power, Inc.
			Grand Cayman, Cayman Islands
		Disastes	T00 14 1 1 - 0 - 15 - 0 0
		Director	TPS McAdams Operations Company
			Tempa, Florida
		President and Director	TPS Palmera, LDC
		Fresident and Director	Grand Cayman, Cayman Islands
			- Grand Gayman, Cayman Islands
		President and Director	TPS Pavana, Ltd.
	I	- realogik and Director	Grand Cayman, Cayman Islands (dissolved 9/28/07

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

	Principal	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
Name	Occupation or Business Affiliation	Affiliation or	
Gordon L. Gillette (continued)	Busiless Armation	President and Director	Mame and Address 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
1. Thomas L. Hernandez	Vice President-Energy Supply of Tampa Electric Division of Tampa Electric Company	None .	
2. 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 Oll and Gas, Inc Tampa, Florida
		Vice President-General Counsel (through 6/30/07)	TPS International Power, Inc. Grand Cayman, Cayman Islands
3. Karen M. Mincey	Chief Information Officer of Tampa Electric Company	Vice President-Information Technology and Chief Information Officer	TECO Energy, Inc. Tampa, Florida
4. 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 Elkhern 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

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

	Principal _	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
Name	Occupation or Business Affiliation	Affiliation or Connection	Name and Address
David E. Schwartz	Dasiness Allinated	Secretary	Peoples Gas System, (Florida), Inc.
(continued)		,	Tampa, Florida
			•
		Secretary	Perry County Coal Corporation
			Corbin, Kentucky
		Secretary	Pike-Letcher Land Company
			Corbin, Kentucky
		Canada	BE
	*	Secretary	Power Engineering & Construction, Inc. Tampa, Florida
	•		
	•	Secretary	Premier Elkhorn Coal Company
		i	Corbin, Kentucky
		Secretary	Prior Energy Corporation
			Tampa, Florida
		Secretary	Raven Rock Developent Corporation Corbin, Kentucky
			outsill, Northberry
		Secretary	Ray Coal Company, Inc.
		-	Corbin, Kentucky
		Secretary	Rich Mountain Coal Company
		ood, stary	Corbin, Kentucky
	•		·
		Secretary .	San Jose Power Holding Company, Ltd.
			Grend Cayman, Cayman Islands
		Secretary	Tasajero I, LDC
			Grand Cayman, Cayman Islands
	·	Secretary	TEC Receivables Corp. Tampa, Florida
,			· I i i i i i i i i i i i i i i i i i i
	•	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.
		Sociotary	Tampa, Florida
		Secretary	TECO Energy Foundation, Inc.
		ļ	Tampa, Florida
		Secretary	TECO EnergySource, Inc.
			Tampa, Florida
		0	
		Secretary	TECO Fiber, Inc. Tampa, Florida
			rampa, Fiolida
		Secretary	TECO Finance, Inc.
			Tampa, Florida
		Secretary	TECO Funding Company III, LLC
		COLI GLEL Y	Tampa, Florida

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

	Principal	1	iliation or Connection with any Other Business or Financial ganization Firm or Partnership
Nama	Occupation or	Affiliation or	
Name David E. Schwartz	Business Affiliation	Connection	Name and Address
(continued)	1	Secretary	TECO Gas Services, Inc.
CONTINUES.	l		Tampa, Florida
		Secretary (effective 11/26/07)	TEGO 6
		Secretary (effective 11/20/07)	TECO Gernstone, Inc.
			Tampa, Florida
		Secretary	TECO Global Logistics, LLC
		,	Tampa, Florida (through 12/4/07)
			Tampo, Florida (arroagh 124ko))
		Secretary	TECO Guaternala Holdings, LLC
			Tampa, Florida
			rampa, Fiorida
		Secretary	TECO Guatemala Services, Ltd.
		Colonia	
	1		Grand Cayman, Cayman Islands
		Secretary	TECO Guaternala, Inc.
	1	Society	
			Tampa, Florida
		Secretary	TECO Investment - 1-
	I .	Secretary	TECO Investments, Inc.
		* •	Tampa, Florida
		C	
	1	Secretary	TECO Marine Services, L.L.C.
	•		Tampa, Florida (through 12/4/07)
		Secretary	TEGO O Shinnin
		secretary	TECO Ocean Shipping, Inc. Tampa, Florida (through 12/4/07)
			rampa, Pionoa (miough 12/4/07)
		Secretary	TECO Ocean Shipping, LLC
			Tampa, Florida (through 12/4/07)
		Secretary	TECO Oil & Gas, Inc.
	ļ		Tampa, Floride
	·	Secretary	TECO Partners, Inc.
		,	Tampa, Florida
		2	
		Secretary	TECO Propane Ventures, LLC
			Tampa, Florida
		Secretary	TECO Properties Corporation
		,	Tampa, Florida
		Secretary	TECO Solutions, Inc.
			Tampa, Florida
		Constant (attack)	
		Secretary (effective 12/19/07)	TECO Synfuel Administration, LLC Tampa, Florida
	1		rampa, rionda
	1	Secretary	TECO Synfuel Holdings, LLC
			Carbin, Kentucky
	1	Secretary	TECO Synfuel Operations, LLC
		1	Corbin, Kentucky
		Secretary	TECO Thermal Systems, Inc.
		1	Tampa, Florida
		Secretary	TECO Towing Company
			Tampa, Florida (through 12/4/07)
		Boomet	 _
		Secretary	TECO Transport Corporation
			Tampa, Florida (through 12/4/07)
		Secretary	TECO Wholesale Generation, Inc.
		1	TEOU TONOBRAIC OCHERARUM, INC.

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

	Principal	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
	Occupation or	Affiliation pr	
Name David E. Schwartz	Business Affiliation	Connection	Name and Address
(continued)	1	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
	i	Secretary	TOS-II, LLC
			Tampa, Florida (through 12/4/07)
			Tampo, Fortion (Hearing) 122-Fort
		Secretary	TPS de Ultramer, Ltd.
			Grand Cayman, Cayman Islands
		Secretary	TPS Dell, LLC
			Tampa, Florida
	1		
		Secretary	TPS Escuintta I, LDC
			Grand Cayman, Cayman Islands (dissolved 9/28/07)
		1.	
		Secretary	TPS GP, Inc.
			Tampa, Florida
		Secretary	TPS Guatemala One, Inc.
	1	Secretary	Tempa, Florida
			rampa, Fiorida
		Secretary	TPS International Power, Inc.
			Grand Cayman, Cayman Islands
		Secretary	TPS LP, Inc.
			Tampa, Florida
		Secretary	TPS McAdams Operations Company
	•		Tampa, Florida
		Secretary	TPS Palmera, LDC
			Grand Cayman, Cayman (slands
		Secretary	TPS Pavana, Ltd.
			Grand Cayman, Cayman Islands (dissolved 9/28/07)
		-	Same Saymon, Sayman related (dissolved 9/26/07)
		Secretary	TPS San Jose International, Inc.
	1	i	Grand Cayman, Cayman Islands
		Secretary	TPS San Jose, LDC
			Grand Cayman, Cayman Islands
		Secretary	TPS Tejas GP, LLC
			Tampa, Florida
		Facentes	-wow .
		Secretary	TWG Merchant, Inc. Tampa, Florida
			·
		Secretary	Whitaker Coal Corporation
		1	Corbin, Kentucky
W. T. Whale	Vice President-Energy Delivery of Tampa	President and Director	Power, Engineering & Construction, Inc.
	Electric Division of Tampa Electric Company		Tampa, Florida
		1	
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Company: TAMPA ELECTRIC COMPANY For the Year Ended December 31, 2007

•		Principal	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
	Name	Occupation or Business Affiliation	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 & McMutten, P.A.
				Taltahassee, Florida
			Director	Cápital City Bank Group, Inc.
			Director	Tallahassee, Florida
			·	Tananasse, 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	Washington Square Partnership
		· ·	(through 4/30/07)	Tallahassee, Florida
		1	,	Tananas, Trongs
			Trustee	Trust U/W Charles S. Ausley
		i		Tallahassee, Florida
			P. C. C. C. C. C. C. C. C. C. C. C. C. C.	
			Partner	Dog Island Venture Tallahassee, Florida
				alianassee, Fjorida
			Partner as Trustee	Smith Interests General Partnership, LLP
			•	Tallahassee, Florida
			Trustee	Trust U/W Julian V. Smith for
			*	Elaine W. Smith
		1	į	Tallahassee, Florida
			Chairman	Ausley Timber Corp.
			I	Taliahassee, Florida
			Member	SNA Aviation II, LLC
				Tallahassee, Florida
7.	Sara L. Baldwin	Director of Tampa Electric Company	Director	TECO Energy, Inc.
		(through 5/2/07)	(through 5/2/07)	Tampa, Florida
			,	
8.	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
			Chairman of the Board and Briector	affiliate, The Bank of Tampa
		!		Tampa, Florida
			L	
			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	Earner Management Control
			Liesidelit & Ditector	Ferman Management Services Corporation Tampa, Florida
		I		Tampa, Fichica

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

	Principal	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership		
Name	Occupation or Business Affiliation	Affiliation or Connection	Name and Address	
James L. Ferman, Jr. (continued)	Julius Alimanu	President and Director	Sunshine Chevrolet-Oldsmobile of Tarpon Springs, Interpretation 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 Comporation 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	
9. Luis Gulnot, Jr.	Director of Tampa Electric Company	Director	TECO Energy, Inc. Tampa, Florida	
0. Joseph P. Lacher	Director of Tampa Electric Company	Director	TECO Energy, Inc. Tampa, Florida	
		Director	Parry Ellis International, Inc. Miami, Florida	
1. Loretta A. Penn	Director of Tampa Electric Company	Director	TECO Energy, Inc. Tampa, Florida	
		Senior Vice President and Chief Service Excellence Officer (effective 11/13/07)	Spherion Corporation McLean, Virginia	
2. Tom L. Rankin	Director of Tampa Electric Company	Director	TECO Energy, Inc. Tampa, Florida	
		Director	Media General, Inc. Richmond, Virginia	

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

		Principal	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
	Name	Occupation or Business Affiliation	Affiliation or Connection	Name and Address
3.	William D. Rockford	Director of Tampa Electric Company	Director	TECO Energy, Inc.
		Director of rampa Eleaning Sampany	Director .	Tampa, Florida
			Director	Lakeside Energy, LLC
			(effective 7/1/07)	Chicago, Illinois
	1451U B. C		L	
4.	William P. Sovey	Director of Tampa Electric Company	Director	TECO Energy, Inc. Tampa, Florida
		•	Director	Actuant Corporation Milwaukee, Wisconsin
				Willwaukee, Wisconsin
5.	J. Thomas Touchton	Director of Tampa Electric Company	Director	TECO Energy, Inc.
			\	Tempa, Florida
			President	The Witt-Touchton Company LLC
				Tampa, Florida
			Vice President	Witoco Holdings, LLC
				Tampa, Florida
6.	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
			Tomanian of the Godin	Tampa, Florida
			Director	The Tampa Banking Company and its
	• •			affliate, The Bank of Tampa
				Tampa, Florida
			·	·
			1	

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

Name of or Direct		Name and Address of Affiliated Entity	Mentification of Amount Product or Service
She Phil Clin R. B Gon She Cha Kare Dav DuB Sara Jam Luis Jose Lore Tom Willi Willia J. TI	dra W. Caliahan Tirill W. Hudson L. Barringer ton E. Childress fluce Christmas don L. Gillette ila M. McDevitt ires A. Attal III an M. Mincey id E. Schwartz lose Ausley a L. Baldwin ess L. Ferman, Jr. Guinot, Jr. eph P. Lacher stita A. Penn o L. Rankin iam D. Rockford iam P. Sovey homas Touchton i L. Whiting	TECO Energy, Inc.	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Energy, Inc.
San Gord Dav	rrill W. Hudson dra W. Callahan don L. Gillette id.E. Schwartz L. Barringer	TECO Diversified, Inc.	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Diversified, Inc.
San Gon Dav	rles R. Black dra W. Callahan don L. Gillette id E. Schwartz L. Barringer	TECO Wholesale Generation, Inc.	See Pages 456-45ß for details of transactions and amounts between Tampa Electric Company and TECO Wholesale Generation, Inc.
Willi Gord Davi	dra W. Callahan am N. Cantrell don L. Gillette id E. Schwartz 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.
San Willi Gord Dav	truce Christmas dra W. Callahan am N. Cantrell don L. Gillette id E. Schwartz L. Barringer	Prior Energy Corporation	See Pages 456-458 for details of transactions and amounts between Tampe Electric Company and TECO Diversified, Inc. and its subsidiaries.

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

	me of Officer Director	Name and Address of Affillated Entity	Amount	Identification of Product or Service
6.	Gordon L. Gillette David E. Schwartz Sandra W. Callanan	Bear Branch Coal Company Clintwood Elkhom 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 Electric Company and TECO Dis	of transactions and amounts between Tampa versified, inc. and its subsidiaries.
7.	Gordon L. Gilliette David E. Schwartz Sandra W. Callahan Phil L. Barringer	TECO Synfuel Holdings, LLC TECO Synfuel Operations, LLC	See Pages 456-458 for details o Electric Company and TECO Div	of transactions and amounts between Tampa versified, Inc. and its subsidiaries.
	Gordon L. Gillette Sandra W. Callahan David E. Schwartz	TECO Synfuel Administration, LLC	See Pages 456-458 for details o Electric Company and TECO Dis	f transactions and amounts between Tampa rersified, Inc. and its subsidieries.
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 o Electric Company and TECO Div	f transactions and amounts between Tampa rersified, 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 Electric Company and TECO Div	f transactions and amounts between Tampa ersified, 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 Electric Company and TECO Div	f transactions and amounts between Tampa ersified, 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 Electric Company and TECO Div	transactions and amounts between Tampa ersified, Inc. and its subsidiaries.

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

$\overline{}$		T				
	me of Officer 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		of transactions and amounts between Tampa wersified, Inc. and its subsidianes.		
12.	Sandra W. Callahan Gordon L. Gillette Sheila M. McDevitt David E. Schwartz Charles A. Attal III	TECO Coalbed Methane Florida, Inc.		of transactions and amounts between Tampa versified, 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		of transactions and amounts between Tampa holesale Generation, Inc. and its subsidiaries.		
14.	Gordon L. Gillette Sandra W. Callahan David E. Schwartz Phil L. Barringer	Pasco Power GP, Inc.		of transactions and amounts between Tampa holesale 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. H Power II, Inc. Palm Import and Export Corporation Tasajero I LDC TPS de Ultramar, Ltd. TPS Essuinitis I, LDC p TPS Guatemala One, Inc. TPS Pawana, LDC TPS Pawana, Ltd., TPS San Jose International Inc. TPS San Jose, LDC San Jose Power Holding Company, Ltd IECO EnergySource, Inc. G	See Pages 456-458 for details of Electric Company and TECO Wi	of transactions and amounts between Tampa holesale Generation, Inc. and its subsidiaries.		
16.	Gordon L. Gillette	TPS de Ultramar Guatemais, S.A.		of transactions and amounts between Tampa holesale 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 Deil, LLC TPS Tejas GP, LLC TWG Merchant, Inc. TM Delmarva Power, LLC	See Pages 456-458 for details o Electric Company and TECO W!	of transactions and amounts between Tampa holesale 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		f transactions and amounts between Tampa nolesale Generation, Inc. and its subsidiaries.		

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

	me of Officer 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 tr Electric Company and TECO Whol	ansactions and amounts between Tampa esate Generation, Inc. and its subsidiaries.
20.	Phil L. Berringer 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 tr Electric Company and Peoples Gas	ansactions and amounts between Tempa s System
21.	Charles R. Black David E. Schwartz Phil L. Barringer	TPS LP, Inc. TPS GP, Inc.	See Pages 456-458 for details of tre Electric Company and TECO Whok	ansactions and amounts between Tampa asale Generation, Inc. and its subsidiaries.
22.	Charles R. Black	TPGC, LP		ansactions and amounts between Tampa esale 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 tra Electric Company and TECO Invest	ansactions and amounts between Tampa ments, Inc.
24.	Sandra W. Callahan Gordon L. Gillette David E. Schwartz	TECO Finance, Inc.	See Pages 456-458 for details of tra Electric Company and TECO Finance	ansactions and amounts between Tampa ce, 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 tra Electric Company and Power Engin	ansactions and amounts between Tampa eering & 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 tra Electric Company and TECO Oil & 0	snsactions and amounts between Tampa Sas 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 tra Electric Company and TECO Divers	ensactions and amounts between Tampa iffied, Inc. and its subsidiaries.

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

	ne of Officer irector	Name and Address of Affiliated Entity	Amount	Identification of Product or Service
28.	Gordon L. Gillette Shella M. McDevitt David E. Schwartz Sandra W. Caliahan Charles A. Attal III	TECO Energy Foundation, Inc.	See Pages 456-458 for details of tr Electric Company and TECO Foun	ansactions and amounts between Tampa
29.	Sandra W. Callahan Gordon L. Gillette David E. Schwartz	TECO Funding Company III, LLC	See Pages 456-458 for details of tr Electric Company and TECO Fundi	ansactions and amounts between Tampa ing Company III, LLC.
30.	Sandra W. Callahan Gordon L. Gillette David E. Schwartz	TEC Receivables Corporation	See Pages 456-458 for details of tr Electric Company and TEC Receiv	ansactions and amounts between Tampa sbles Corporation.
31.	Phil L. Barringer Sandra W. Callahan Gordon L. Gillette David E. Schwartz	TECO Global Logistics, LLC	See Pages 458-458 for details of tr Electric Company and TECO Trans	ansactions and amounts between Tampa port 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 458-458 for details of tr Electric Company and TECO Whol	ansactions and amounts between Tampa esale Generation, Inc.
33.	Gordon L. Gillette Phil L. Barringer	Triangle Finance Company, LLC	See Pages 456-458 for details of tr Electric Company and TECO Whol	ansactions and amounts between Tampa esale 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 tr Electric Company and TECO Trans	ansactions and amounts between Tampa port Corporation.
35.	DuBose Ausley	Ausley & McMullen, PA	\$1,357,997	Legal services
36.	James L. Ferman, Jr.	Ferman Acura/Mazda/Chrysler/Jeep/Nissan/	\$116,251	Electrical/lighting contract work, gas sales
	Lorretta 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

TAMPA ELECTRIC COMPANY DOCKET NO. 080317-EI SCHEDULE NO. C-31 PAGE 25 OF 39

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

For the current year, reconcile the gross operating revenues as reported on Page 300 of this report with the

Company: Tampa Electric

For the Year Ended December 31, 2007

	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).							
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Line No.	Description	Gross Operating Interstate and Adjusted Intrastate Gross Operating Interstate and Adjusted Intrastate Revenues per Sales for Resale Gross Operating Revenues per Sales for Resale Gross Operating Revenues Page 300 Adjustments Revenues RAF Return Adjustments Revenues			Difference (d) - (g)			
1 2	Total Sales to Ultimate Customers (440-446, 448) Sales for Resale (447)	2,041,085,828 70,637,722	\$ - 70,637,722	\$ 2,041,085,828 -	2,041,085,828 70,637,722	70,637,722	\$ 2,041,085,828	\$ 0
3 4	Total Sales of Electricity Provision for Rate Refunds (449.1)	2,111,723,550	7 0,637,722 -	2,041,085,828 -	2,111,723,550	70,637,722	2,041,085,828	0
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 8 9	Other			<u>-</u>	37,785,492	1,727,949	36,057,543	(36,057,543)
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 (inlcuding 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

updated organizational chart.					
Effective		Nine of Change			
Date	Descrip	tion of Change			
(a)		(b)			
	Additions to Corporate Structure:				
Movember 26 2007	TECO Gernstone, Inc.				
	TECO Synfuel Administration, LLC				
3333	1200 Syrindary torrain or dutori, 220				
	Deletions to Corporate Structure:				
February 26, 2007	TECO Funding Company I, LLC				
	TECO Funding Company II, LLC				
	TPS Escuintia I, LDC	•			
September 28, 2007					
	TECO Transport Corporation				
	TECO Ocean Shipping, Inc.				
	TECO Ocean Shipping, LLC				
December 4, 2007					
	TECO Barge Line, Inc.				
	TECO Bulk Terminal, L.L.C.				
	TECO Towing Company				
	TECO Global Logistics, L.L.C.				
	TECO Marine Services, LLC	•			
December 4, 2007	Ocean Dry Bulk, LLC				
December 24, 2007	Pasco Cogen, Ltd.				
	Pasco Cogen Realty, L.P.				
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Analysis of Diversification Activity New or Amended Contracts with Affiliated Companies

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

h new or amended contract, agreement, or arrangement with affiliated ease, or sale of land, goods, or services (excluding tarified items). The nimum, the terms, price, quantity, amount, and duration of the contracts. Synopsis of Contract (b) 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 at 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. And distinct terms and prices are provided for under this agreement between Tampa Electric and Peoples Gas System. 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 \$0.85 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 at 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.
Contract (b) Service agreement effective March 1, 2007 through February 29, 2008. Peoples Gas System contracted Tampa Electric to provide monthly gas mater 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 maters. An automatic review of billing volumes will occur should a 10% differential exist. Prior to July 1, 2007 the mater volume and price per read will be reviewed and upon completion of the analysis and mutual agreement of both parties, the monthly gas melet reading price of \$0.51 per read will be applied for July - December at 61,000 melers. Additional terms and prices are provided for under this agreement between Tampa Electric and Peoples Gas System. 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 \$0.857per 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.
to provide monthly gas mater 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 mater 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. 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 \$0.857per 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.
to provide monthly gas mater reading at a price of \$0.85 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 for January curs 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.
Countries of the American Countries (non-Decomber 2007, Tomas Challie Countries (Non-Decomber 2007, Tomas Challie Challie Countries (Non-Decomber 2007, Tomas Challie Chal
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 80% 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 bull rated capacity. Additional terms and prices are provided for under this agreement between Tampa Electric and Peoples Gas System.
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 Affeirs 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 infart not to renew this service agreement. Additional terms and prices are provided for under this agreement between Tampa Electric and TECO Coal Corporation.
Service agreement affective January 1, 2007 Ihrough 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, Sharaholder / Investor Relations Services, Treasury / Credit / Cash Management Services, Economic Development / Governmental Affairs Services, Corporate Tex, Legsl, 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 intant not to renew this service agreement. Additional terms and prices are provided for under this agreement between TECO Energy, Inc. and Tampa Electric.
Service agreement effective January 1, 2007 Inrough 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.
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 slipulates a renewal period of one year each thereafter, unless a party delivers to the other party (at least 60 days prior to the and of current term) written notice of intent not to ferew this service agreement. Additional terms and prices are provided for under this agreement between Tampa Electric and TECO Solutions.
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 injent not to renew this service agreement. Additional terms and prices are provided for under this agreement between Tampa Electric and TECO Partners.
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.
Service agreement effective January 1, 2007 through December 31, 2007. TECO Properties contracted Tampa Electric to provide selected services such as Fecilities 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.
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.
Service agreement effective January 1, 2007 through December 31, 2007. TECO Gualemala 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 turm) written notice of inlant not to renew this service agreement. Additional ferms and prices are provided for under this agreement between Tampa Electric and TECO Gualemala.
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 Compilance, 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 lass than 45 days prior to the than current commitment termination date. Additional terms and prices are provided for under this agreement between Tampa Electric and TEC Receivables.
ASSESS TO ACT STORY STORY STORY STORY STORY

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
		e e e e e e e e e e e e e e e e e e e
		Sabadula 2. DCC/AEA 46

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.

	<u> </u>		Total Charge for Year			
	Type of Service	Relevant Contract	"P"			
Name of	and/or	or Agreement and	or	Account	Dollar	
Affiliate	Name of Product	Effective Date	"S"	Number	Amount	
· (a)	(b)	(c)	(d)	(e)	· (f)	
TECO Energy, Inc.	Management services, audit,	Parent Svcs	Р	234-09	29,449,663	
3,,	financial reporting, insurance,	Agreement 1/1/07	•	20,00	20,440,000	
	shareholder services, treasury, tax	Agreement in 1707				
	risk management, regulatory policy					
	economic development, legal and					
	governmental affairs (1)			l i		
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	
read energy, inc.	Todooninanicadori Equipment à octivices	Oct vice Agreement in 1101		140-09	711,775	
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	š	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	
ΓECO Barge Line	Environmental Services	Service Agreement 1/1/07	S	146-05	1,124	
ΓECO 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	
ΓΕCO Ocean Shipping	Data Processing Services	Service Agreement 1/1/07	s	146-06	11,233	
ΓΕCO 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	
FECO 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	
(4) ====================================						
	e Parent Company on behalf of Tampa Electric ansfers 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.

Type of Service and/or Name of Product (b) Coal transportation, transfer and storage Accounting & Regulatory Services Building and Facilities Services Data Processing Services	Relevant Contract or Agreement and Effective Date (c) Vaterbourne Transportation Contract Service Agreement 1/1/07	"P" or "S" (d) P	Account Number (e)	Dollar Amount (f)
Name of Product (b) Coal transportation, transfer and storage Accounting & Regulatory Services Building and Facilities Services	Effective Date (c) Vaterbourne Transportation Contrac Service Agreement 1/1/07	"S" (d) P	Number (e) 234-02	Amount (f)
(b) Coal transportation, transfer and storage Accounting & Regulatory Services Building and Facilities Services	(c) Vaterbourne Transportation Contrac Service Agreement 1/1/07	(d) P	(e) 234-02	(f)
Coal transportation, transfer and storage Accounting & Regulatory Services Building and Facilities Services	Vaterbourne Transportation Contrac Service Agreement 1/1/07	Р	234-02	
Accounting & Regulatory Services Building and Facilities Services	Service Agreement 1/1/07	,		93,224,90
Building and Facilities Services		S		
	Consiss Ages 4/4/07		146-10	190,55
	Service Agreement 1/1/07	S	146-10	73,05
	Service Agreement 1/1/07	s	146-10	570,78
Engineering Services	Service Agreement 1/1/07	\$	146-10	38
Environmental Services	Service Agreement 1/1/07	S	146-10	65
Marketing & Communications Services	Service Agreement 1/1/07	Š	146-10	24.49
	· · · · · · · · · · · · · · · · · · ·		1 1	316,05
	,		1	4,59
Telecommunication Equipment & Services	Service Agreement 1/1/07	\$	146-10	14,62
Data Processing Services	Service Agreement 1/1/07	s	146-11	584,74
Environmental Services	Service Agreement 1/1/07	S	146-11	1,27
Marketing & Communications Services	Service Agreement 1/1/07	S	146-11	5,33
Telecommunication Equipment & Services	Service Agreement 1/1/07	S	146-11	6,00
			. 1	
Accounting & Regulatory Services	Service Agreement 1/1/07	s	146-29	15,23
Building and Facilities Services	Service Agreement 1/1/07	S	146-29	21,84
Data Processing Services	Service Agreement 1/1/07	S	146-29	245,04
Engineering Services	Service Agreement 1/1/07	\$	146-29	97,91
Environmental Services	Service Agreement 1/1/07	s	146-29	4,23
Marketing & Communications Services	Service Agreement 1/1/07	s	146-29	7,08
Office Space Cost Allocation for TECO Plaza	Service Agreement 1/1/07	S	146-29	86,30
Personnel Services				4,31
Telecommunication Equipment & Services	Service Agreement 1/1/07	S	146-29	6,25
Data Processing Services	Service Agreement 1/1/07	s	14641	43
	, and a second s	-	''	
Data Processing Services	Service Agreement 1/1/07	s	14666	3,18
FT PENT PERMS FT	Data Processing Services Environmental Services Marketing & Communications Services Telecommunication Equipment & Services Accounting & Regulatory Services Building and Facilities Services Data Processing Services Engineering Services Environmental Services Marketing & Communications Services Defice Space Cost Allocation for TECO Plaza Personnel Services Telecommunication Equipment & Services Data Processing Services	Service Agreement 1/1/07 Data Processing Services Service Agreement 1/1/07	Personnel Services Personnel Service Agreement 1/1/07 Personnel Service Agreement 1/1	Personnel Services Personnel Ser

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.

		***	т	otal Charg	e for Year
	Type of Service	Relevant Contract	"P"	l	
Name of	and/or	or Agreement and	or	Account	Dollar
Affiliate	Name of Product	Effective Date	"S"	Number	Amount
(a)	(b)	(c)	(d)	(e)	(f)
	, , ,		_/	\ <u></u>	ν. /
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	ŝ	146-58	47,782
TECO Partners	Personnel Services	Service Agreement 1/1/07	Š	146-58	3,278
TECO Partners	Telecommunication Equipment & Services	Service Agreement 1/1/07	s	146-58	12,504
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Analysis of Diversification Activity Assets or Rights Purchased from or Sold to Affiliates

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

Name of Affiliate	Description of Asset or Right	Cost/Orig.	Accumulated Depreciation	Net Book Value	Fair Market Value	Purchase Price	Title Passe Yes/N
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.

	Company	Company	Old	New	Transfer Perm
Employee	Transferred	Transferred	Job	Job	or Temp
Name	From	To	Assignment	Assignment	and Duration
Bell Jr., Henry	Teco Energy	Tampa Electric	Admtr. Training & Development	Admtr. Performance & Development	Permanent
Bemal, 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 Srvce Professional-Intermediate	Customer Engineering Rep	Permanent
Torres, Ena	Peoples Gas System	Tampa Electric	Customer Srvce Professional-Intermediate	Customer Engineering Rep	Permanent
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Page 459

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

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

(a)		
	(b)	regulated ('c)
	T C	
up Cap Commercial - power conditioning (Surge Suppression) equipment arketing program	415.11 and 416.11	Non-regulated
p Cap Residential - power conditioning (Surge Suppression) equipment arketing program	415.12 and 416.12	Non-regulated
ce Care Service - residential and commercial tree trimming and removal ogram	415.41 and 416.41	Non-regulated
&C - Power Engineering & Construction job order program provides liable, effective and innovative, energy. Telecommunications and technical lutions for commercial and industrial businesses.	456.41 and 456.42	Regulated
etro Link - business relationships with 3rd parties who use Tampa Electric's ecommunications 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.
- 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

TAMPA ELECTRIC COMPANY DOCKET NO. 080317-EI SCHEDULE NO. C-31 PAGE 36 OF 39

Number of Electric Department Employees

Company:

For the Year Ended December 31, 2007

- 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.
- 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.
- 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.

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		
		•

Page 462

Particulars Concerning Certain Income Deductions and Interest Charges Accounts

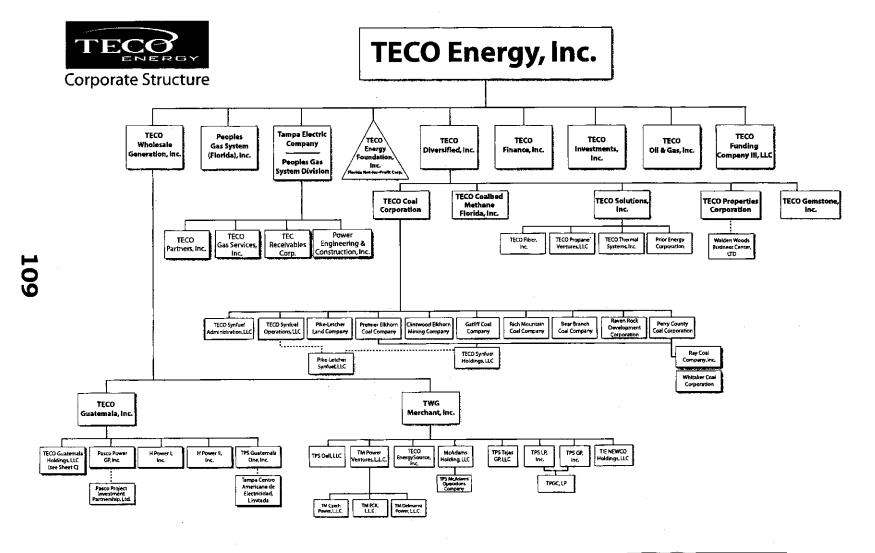
Company: For the Year Ended December 31, 2007

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.

- (a) Miscellaneous Amortization (Account 425) Describe the nature of items included in this account, the contra account charged, the total of amortization charges for the year, and the period of amortization.
- (b) Miscellaneous Income Deductions -- Report the nature, payee, and amount of other income deductions for the year as required by Accounts 426.1, Donations; 426.2, Life Insurance; 426.3, Penalties; 426.4, Expenditures for Certain Civic, Political and related Activities; and 426.5, Other Deductions, of the Uniform System of Accounts. Amounts of less than 5% of each account total for the year (or \$1,000, whichever is greater) may be grouped by classes within the above accounts.
- (c) Interest on Debt to Associated Companies (Account 430) For each associated company to which interest on debt was incurred during the year, indicate the amount and interest rate respectively for (a) advances on notes, (b) advances on open account, (c) notes payable, (d) accounts payable, and (e) other debt, and total interest. Explain the nature of other debt on which interest was incurred during the year.
- (d) Other Interest Expense (Account 431) -- Report particulars (details) including the amount and interest rate for other interest charges incurred during the year.

	<u> Item</u>	Amount
Account 425 Acquis Adj BB Tr	(Contra Account - 114.02, Amortization period - 2	34,459
Account 426.1 Donations		380,924
		360,727
Account 426.2	•	
Life Insurance		C
Account 426.3		·
Penalties		12,000
Account 426,4		
Dues Dues		155,145
Legislative Lobbying		55,509
Account 426.5		
Preliminary Business Develo	pment Costs	11,133
Other Deductions-Miscellane		41,298
Account 430		·
Interest on Debt to Associate	ed Companies	488
Account 431		
Interest Expense - Customer	Deposits	6,033,510
Interest Expense - Federal In	come Tax	157,318
Interest Expense - State Inco		20,436
Interest Expense - Commerc		0
Interest Expense - Deferred		6,650
Interest Expense - Deferred I		224,237
Interest Expense - Deferred (41,218
Interest Expense - Base Rate		189
Interest Expense - LIBOR los		O C
Interest Expense - Lines of C		476,793
Interest Expense - Int Exp on		562,304
Interest Expense - A/R Secur		322,554
Interest Expense - Federal Fi		75,077
Interest Expense - Misc. Other	<u> </u>	170,509

Page 463



All Companies - Sheet A 095.005 12/31/07

Denotes less than 100% ownership

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FLORIDA PUBLIC SERVICE COMMISSION COMPANY: TAMPA ELECTRIC COMPANY		of any utility plant that are not included in Schedule C-31. XX Projected T RIC COMPANY XX Projected P				XX Projected Test Year Endec XX Projected Prior Year Endec	Page 1 of 1 n: ad Test Year Ended 12/31/2009 ad Prior Year Ended 12/31/2008 al Prior Year Ended 12/31/2007	
CKET N	p. 080317-EI (1)	(2)	(3)	(4)	(5)	Witness: J. S. Chronister (6)		
ie i.	Account Name	Description	Original Purchase Cost	Test Year Revenues (All Accts. 454)	Expense . Amounts	Net Revenues		
1	None							
2				•				
3						•		
4								
			•					
						•		
					•			
					-			
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9								

 	
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LORIDA	PUBLIC SERVICE COMMISSION	PERFORMANCE INDICES MISSION EXPLANATION: Provide a schedule for the last four prior years and the test year of other operation and maintenance expense						Page 1		
LONIDA	FOREIG SERVICE COMMISSION						Type of data sh			
CMDAN	Y: TAMPA ELECTRIC COMPANY		summary by average customer, selected growth indices, selected growth rates and average number of					XX Projected Test Year Ended 12/31/200		
OMPAN	T: TAMPA ELECTRIC COMPANY	custo	ners.				XX Proje	cted Prior Year Ended 12/31/20		
							XX Histo	rical Prior Year Ended 12/31/20		
							Witne	ess: J. S. Chronister/M. J. Horni		
DOCKETI	No. 080317-EI							R. B. Haines/L. L. Cifuenter		
						<u> </u>				
		(1)	(2)	(3)	(4)	(5)	(6)	(7)		
ine								Avg Annual		
la.		2004	2005	2006	2007	2008	2009	Growth Rate		
1				-	• **					
2	SUMMARY OF OTHER O&M EXPENSES (\$ PER CUSTOMER) (b)									
3	Power Production Expense	\$ 174.96	\$ 171.51	\$ 189.12	\$ 188.39	\$ 196,79	\$ 231.70			
4	Transmission Expenses	10.57	10.99	16.87	17.66	17.24	20.60			
5	Distribution Expenses	57.69	60.07	69.15	70.95	73.86	86.96			
6	Customer Account Expenses	36.38	40.04	42.21	43.53					
7	Customer Service Expenses	28.85	27.57	24.08		44.78	50.56			
8	Sales Expenses	2.47	2.05		21.68	25.63	27.93			
9	Administration & General Expenses			1.87	2.74	3.27	3.69			
10	Total Other O & M Expenses	140.25	144.27	164.45	161.23	179,48	176.88			
11	Total Other D & M Expenses	\$ 451.17	\$ 456.50	\$ 507.75	\$ 506.18	\$ 541.05	\$ 598.31			
12										
13	GROWTH INDICES									
14	Consumer Price Index	188.9	195.3	201.6	207.3	213.4	217.8			
15	Average Customer (b)	619,535	635,748	653,706	666,354	671,707	679,941			
16	CPI Percent Increase	2.68%	3.39%	3.23%	2.85%	2.93%	2.06%			
17	Average Customer Percent Increase	2.42%	2.62%	2.82%	1.93%	0.80%	1.23%			
18	Index Percent CPI x Customer Growth	1.051	1.061	1.061	1.048	1.038	1.033			
19	Average Customer Increase	14,635	16,213	17,958	12,648	. 5,353	8,234			
20							-,			
21				•						
22	DOLLAR AMOUNTS, IN CURRENT DOLLARS AND ANNUAL GROW	TH RATES FOR:								
23	O & M Expense Less Fuel per KWH Sold	\$ 0.01463	\$ 0.01476	\$ 0.01669	\$ 0.01650	\$ 0.01708	\$ 0.01952	6.400/		
24	Capital Cost per Installed Kilowatt of Capacity	\$ 584.09	\$ 587.56	\$ 595.91	\$ 588.18	\$ 607.77		6.12%		
25	Revenue per KWH Sold (a)	\$ 0.08833	\$ 0.08874	\$ 0.10484	\$ 0.10708	\$ 0.10293	\$ 706.92	4.07%		
26	(4)	\$ 5.54660	\$ 0.00074	0.10404	\$ 0.10706	\$ 0.10293	\$ 0.11138	5.02%		
27										
28	AVERAGE NUMBER OF CUSTOMERS (b) (c)									
29	Residential	544.048	554 700							
30 30		544,313	558,728	575,111	586,776	591,398	598,482			
	Commercial	67,488	69,027	70,205	70,891	71,572	72,640			
11	Industrial	1,299	1,337	1,485	1,494	1,420	1,427			
32	Street Lighting	209	209	199	201	204	206			
33	Other Sales to Public Authorities	6,226	6,447	6,706	6,992	7,113	7,186			
34	Total	619,535	635,748	653,706	666,354	671,707	679,941			
35			**							
36	Footnote (a): The revenue per KWH sold presented on this schedule r	eflects the revenue used in the projected	prior year ended 12/31/2008.	(b) However, the number of	customers presented on this s	chedule reflects				
37	the data used to determine the revenue for the projected test year ende	ed 12/31/2009. The number of customers	used for 2008 in calculating	revenue for the projected prid	or year ended 12/31/2008 was	684,705.				
8	(c) Excludes un-metered customers.									

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

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Supporting Schedules:

SCHEDI	ULE C-34	STATISTICAL INFOR	MATION				Page 1 of 1
COMPA	A PUBLIC SERVICE COMMISSION EXPLANATION: Provi	rical years.	Projec XX Histor	own: cted Test Year Ended 12/31/2009 cted Prior Year Ended 12/31/2008 dcal Prior Year Ended 12/31/2007 ss: L. L. Cifuentes/R. B. Haines/ M. J. Hornick			
Line	(1)	(2)	(3)	(4)	(5)	(6)	(7) Average Annual
No.		2003	2004	2005	2006	2007	Growth Rate
1 2 TH 3	HE LEVEL AND ANNUAL GROWTH RATES FOR:					-	
4 5	Peak Load MW	3,881	3,737	3,968	. 4,010	4,123	1.52%
6 7	Peak Load Per Customer (KW)	6.4	6.0	6.2	6.1	6.2	-0.91%
8 9	Energy Sales (MWH)	18,247,605	18,436,670	18,911,843	19,025,065	19,532,766	1.72%
10 11	Energy Sales Per Customer	30,166	29,759	29,747	29,103	29,313	-0.71%
12 13 14	Number of Customers (Average) Installed Generating Capacity (MW)	604,900 3,862	619,535 4,473	635,748 4,426	653,706 4,386	666,354	2.45%
15 16	Population of Service Area	1,298,533	1,332,787	1,361,142	1,403,191	4,326 1,438,365	2.88% 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 24							
25 26 27							
28 29							
30 31							
32 33							
34 35							
36 37							
38 39			· · · · · · · · · · · · · · · · · · ·				

Supporting Schedules: C-6, C-40

SCHEDULE C-35							EFIT INCREAS											Page 1
FLORIDA PUBLIC SERVICE COMMISSION	EXP	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:			
			year is used, p	provide the	same	data for the	projected test y	ear and fo	r prior	years to inclu	de two historica	l years.						r Ended 12/31/2009
COMPANY: TAMPA ELECTRIC COMPANY															XX F	rojected P	rior Yea	ar Ended 12/31/2008
															XX I	istorical P	rior Yea	ar Ended 12/31/2007
															١	Vitness: J.	S. Chro	onister/D. S. Merrill/
DOCKET No. 080317-EI						(Dollars in 000's)	_						·	L.	L. Cifu	entes
(1)		(2)	(2)	(4)		. (6)	(6)	/ * \		(0)	(0)	(40)		(4.4)	(40)	(40)		(4.4)
(1) ine		(2)	(3)	(4)		(5)	(6)	(7)		(8)	(9)	(10)		(11)	(12)	(13)		(14)
ne o.		2009 Amount	2009 % Increase	2009 % CPI		2008 Amount	2008 % Increase	2008 % CPI		2007 Amount	2007 % Increase	2007 % CPI		2006 Amount	2006 % Increase	2006		2005
Total Company Basis:		Amount	74 IIICrease	76 CFI	_	Amount	% increase	78 CF1		Amount	% increase	76 CFI		Amount	% increase	% CPI		Amount
2																		
		005 100	- 4-		_	484 444	- 00	0.00			7.00		_				_	
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
Postretirement Medical		13,110	0.03			13,106	1.31			12,936	1.85			12,701	5.85			11,999
1 Pension Plan		7,379	(0.30)			7,401	(34.18)			11,245	7.38			10,472	35.31			7,739
2 Long Term Disability		5,380	(1.53)			- 5,463	95,68			2,792	(50.54)			5,645	24.06			4,550
3 Retirement Savings Plan		4,977	10.23			4,515	(15.69)			5,355	41.32			3,789	(30.27)			5,434
4 Worker's Compensation Insurance		3,429	(0.64)			3,451	85.61			1,659	(59.19)			4,556	92.05			2,372
5 Stock Compensation		2,570	4.89			2,450	(0.85)			2,471	(7.11)			2,660	171.12			981
6 Other Benefits		1,214	5.80			1,148	20.40			953	17.99			808	5.86			763
7 Vacation Carryover		873	(8.49)			954	(4.21)			996	19.31			835	63.41			511
8 Group Life Insurance		724	4.07			695	2.69			677	(14.60)			793	3.73			764
9 Federal & State Unemployment Taxes		295	(31.09)			428	(5.29)			452	(28.73)			634	5.55			601
20			(,				(4)				(== <i>)</i>							•55.
21 Subtotal Fringe Benefits		73,804	3.56		\$	71,270	3.81			68,655	(1.31)		<u> </u>	69,567	17.79		_	59,058
22		10,004			<u> </u>	17,210	9.01		Ť	00,000	(1.51)		Ť	100,007				33,030
23 Total Payroll and Fringes	\$	278,937	6.18		\$	262,710	5.11		s	249,945	4.82		s	238,452	6.35		e	224,220
24	<u> </u>	270,337	0.10		_	202,110	3, 11			240,040	7.02		<u> </u>	230,432	0.33		*	224,223
		2.020	2.21			0.504	3.78			2,487	4.00			0.440	2.50			0.000
5 Average # of Employees*		2,638	2.21			2,581	3,70			2,401	1.80			2,443	2.56			2,382
26									_				_				_	
7 Payroll and Fringes Per Employee*	\$	105,738	3.88		\$	101,786	1,28		\$	100,500	2.97		\$	97,606	3.69		\$	94,131
8														•				
9																		
0																		
1																		
2																		
13					-													
34																		
35																	•	
36																		
7 (A) Gross Payroll includes all wages and sale	aries, overtime	e, premium	and Success S	haring Pla	n pay.													
8 * Figures not shown in 000's																		
9 Totals may be affected due to rounding.																		

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Supporting Schedules: C-6, C-38, C-40

COMPANY	TAMPA ELECTRIC COMPANY	EXPLANATION: Provide a comparison of years and the test year.	Page 1 Type of data shown: XX Projected Test Year Ended 12/31/2009 XX Projected Prior Year Ended 12/31/2000 XX Historical Prior Year Ended 12/31/2007 Witness: J. S. Chronister/M. J. Hornick			
OCKET N	o. 080317-El	····	(Dollars in (00's)		L. L. Cifuentes
			•			
.ine	(1)	(2)	(3)	(4)	(5)	
lo.		2006	2007	2008	2009	
1					,	
2	Non-Clause Operations & Maintenance					
3	Expenses (Excluding Fuel, ECRC, ECCR		1			
5	Adjusted for Regulatory and Proforma)	\$ 312,989	\$ 321,082	\$ 339,159	\$ 390,002	
6	Percent Change in Non-Clause					
7	Operations & Maintenance Expense					
8	Over Previous Year.		2.59%	E conv	44.00%	
9	Over Frenchis (og).		2.3976	5.63%	14.99%	
10	Percent Change in CPI Over	•				
11	Previous Year.		2.85%	2.93%	2.06%	
12		•	2.0076	2.3376	2.00%	
13	Difference Between Change in		•	*		
14	CPI and Non-Clause Operations		and the second second			
15	& Maintenance Expense.		(0.26%)	2.70%	12.93%	
16						
17					•	
18						
19					E .	
20			• •			
21						
22						
23						
24		•				
25						
26						
27						
28						
29						
30						
31						
32		•				
33 34						
35						
36		-				
37					•	·
38						
	may be affected due to rounding.		4			

Supporting Schedules: C-8, C-9, C-38, C-39, C-40

SCHEDUL														Page 1 of 1
FLORIDA	PUBLIC SERVICE COMMISSION	EXPLANATION:	For test year function	onalized O & M ex	enses, provide th	a benchm	ıark varianceş.					ata shown:		
	7: TAMPA ELECTRIC COMPANY No. 080317-EI				(Dollars in i			Historical Pri Wilness: J.S		Prior Year Ended 12/31/2008 Prior Year Ended 12/31/2007 S. Chronister/M.J. Homick R.B. Haines/J.T. Wehle				
Line	(1)	(2) Test Year Total Company	(3) O & M Adjustments	(4) Adjusted Test Year Year O & M	(5) Base Ye Total Com	pany	(6) Base Year O & M	(7) Adjusted Base Year	(8)	(9) Per Books Base Year	(10) Adjusted Base Year	Ε	(11) Per Books Benchmark	(12) Adjusted Benchmark
No.	Function	Per Books 2009	2009	2009	Per Boo 1991		Adjustments 1991	Year O & M 1991	Multiplier	Benchmark (5) x (8)	Benchmark (7) x (8)		Variance (2) - (9)	Variance (4) - (10)
1										(0) x (0)	(17 / (9)		(2) (3)	(4)-(10)
2														
3	Production	\$ 1,418,853	\$ (1,276,424)	\$ 142,429	\$ 477	7,318 \$	(402,285)	75,033	1.59931	\$ 763,379	\$ 150,122	\$	655,473	\$ (7,693)
4														
5	Transmission	14,004	•	14,004	•	3,685	-	6,685	2.35243	15,726	15,726		(1,721)	(1,721)
6 7	District, 1994	50 427		FD 427	2			04.055	2.35243	E0 470	50 170			
8	Distribution	59,127	=	59,127	24	1,855	-	24,855	2.35243	58,470	58,470		657	657
9	Customer Accounts	34,376	_	34,376	17	7,120	-	17,120	2.35243	40,275	40,275		(5,899)	(5,899)
10									•		,		(-10-0)	(0,000)
11	Customer Service and Information	18,988	(17,701)	1,287	16	3,966	(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	6*	2,754	(2,104)	60,650	2.35243	147,624	142,674		(27,353)	40 OFF)
15	Administrative and General	120,271	10,840	130,313		,104	(2,104)	00,030	2:33240	147,024	142,014	. –	(27,353)	(6,355)
17	Total O&M Expenses	\$ 1,668,128	\$ (1,278,126)	\$ 390,002	\$ 605	5,971 \$	(418,784)	187,187	2.21146	\$ 1,066,027	\$ 413,957	\$	602,101	\$ (23,955)
18														
19														
20														
21 22														
23														
24		•												
25														
26														
27														
28				•										
29 30														
31														
32														
33														
34								*						
35	* For benchmark purposes, Production	•										•		
36	1991 Benchmark Year O&M of \$12	0,001 was adjusted for r	new 2009 Test Yea	r capacity addition	; Palk 1-5 O&M of	\$27,838	+ Bayside CT 3-	6 of \$1,955 + Big Ba	and CT 4 O&M of \$32	28 = \$30,121			•	
37			,											
38	als may be affected due to rounding.													

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SCHEDUL	E C-38		O&M ADJUSTMENTS BY FUNCTION	Page 1 of 1		
FLORIDA	PUBLIC SERVICE COMMISSION	EXPLANATION: Prov	Type of data shown:			
	Y: TAMPA ELECTRIC COMPANY		(Dollars in COO's)	XX Projected Test Year Ended 12/31/2009 Projected Prior Year Ended 12/31/2008 Historical Prior Year Ended 12/31/2007		
DOCKET	W. 000311-E1		(Dollars in doo's)	Witness: J. S. Chronister		
Line No.	Function	(1) 2009 System Per Books	(2) (3) (4) (5) (6) (7) (8) Eliminate Eliminate Eliminate Eliminate Accounting 2009 Recoverable Recoverable Recoverable Recoverable Regulatory Proforma Adjusted System Fuel Expense ECRC ECCR Other Adjustments Adjustments Amount			
1						
2 3 4	Production	\$ 1,418,853	\$ (1,254.917) \$ (17,131) \$ 584 \$ - \$ (343) \$ (4,617) \$ 142,429			
5	Transmission	14,004	14,004			
7	Distribution	59,127	59,127			
9 10	Customer Accounts	34,376	34,376			
11 12	Customer Service and Information	18,988	(17,701) 1,287			
13 14	Sales Expenses	2,508	(49) 2,459			
15 16	Administrative & General	120,271	(743) (260) 17,051 136,319			
17 18	Total O&M Expenses by Function	\$ 1,668,128	\$ (1,254,917) \$ (17,131) \$ (17,860) \$ - \$ (652) \$ 12,434 \$ 390,002			
19						
20 21						
22 23						
24						
25 26						
27 28						
29 30						
31						
32 33						
34						
35 36						
37 38						
	s may be affected due to rounding.					

FLORIDA	E C-39 PUBLIC SERVICE COMMISSION	EXPLANATION: Provi	de adjustments to benchmark year	O & M evnenses re	lated to even	ene canouncable	through machanisms	· · · · · · · · · · · · · · · · · · ·	Page 1 o
			than base rates. Explain any adju		ated to expens	ses recoverable	r mrough mechanisms	•	Type of data shown;
COMPAN	Y; TÁMPA ELECTRIC COMPANY		and the second s	Sill Gills.	* 4				Projected Test Year Ended 12/31/2009 Projected Prior Year Ended 12/31/2008 Historical Prior Year Ended 12/31/2007
DOCKET	No. 080317-E		·	(Dollars in 000's)					Witness: J. S. Chronister/M, J. Homick/ R. B. Haines/J. T. Wehle
_ìne		(1) 1991	(2) (3) Eliminate Eliminate		(5) Eliminate	(6) Accounting	(7)	(8) 1991	
No.	Function	System Per Books	Recoverable Recoverable Fuel Expense ECRC	e Recoverable ECCR	Recoverable	Regulatory	Benchmark	Adjusted System	
1	·	Per Books	ruei Expense ECRC	ECCR	Other	Adjustments	Adjustments	Amount	
2									
3 4	Production	\$ 477,318	\$ (394,871) \$ -	\$ -	\$ -	\$ -	\$ (7,414) *	\$ 75,033	
5 6	Transmission	6,685						6,685	
7 8	Distribution	24,855						24,855	
9 10	Customer Accounts	17,120					•	17,120	
11 12	Customer Service and Information	16,966		(14,395)		•		2,572	
13 14	Sales Expenses	273	•					273	
15 16	Administrative & General	62,754				(2,104)		60,650	
17 18	Total O&M Expenses by Function	\$ 605,971	\$ (394,871) \$ -	\$ (14,395)	\$ -	\$ (2,104)	\$ (7,414)	\$ 187,187	
19					•				
20 21	•								
22									
23									
24									
25									
26 27									
28									
29									
30	* For benchmark purposes, Production O&M					•			
31	1991 Base Year O&M was adjusted to re	emove retired capacity; Hookers I	oint O&M of (\$6,688) + Dinner La	e O&M of (\$684) + I	Park Street O8	M of (\$42) = (\$	7,414)		
32									
33 34								•	
35									
36									
37									
38			· ·						

SCHEDULE C-40	O & M COMPOUND MULTIPLIER CALCULATION	Page 1 of 1
FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: For each year since the benchmark year, provide the amounts and percent increases associated with customers	Type of data shown:
	and average CPI. Show the calculation for each compound multiplier.	XX Projected Test Year Ended 12/31/2009
COMPANY: TAMPA ELECTRIC COMPANY		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

		(1)	(2)	(3)	(4)	(5)	(6)	(7)
			Total Customer		Avera	ge CPI-U (1984-8	82 = 100)	Inflation and Growth
Line				Compound	•		Compound	Compound Multiplier
No.		Amount	% Increase	Multiplier	Amount	% Increase	Multiplier	(3) x (6)
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	1 994	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	1.19860
11	4000							
12	1996	506,037	2.19%	1.09470	156.85	2.93%	1.15170	1.26077
13 14	4007							
15	1997	518,367	2.44%	1.12138	160.52	2.34%	1.17865	1.32171
16	1000	\$20.0E4	D DOR	4.44700	400.04			
17	1998	530,251	2.29%	1.14708	163.01	1.55%	1.19693	1.37298
18	1999	543,660	2.53%	1.17609	400 50	5.400/		
19	1999	543,600	2.33%	1.17609	166.58	2.19%	1.22314	1.43853
20	2000	560,101	3.02%	1.21166	172.20	3.37%	1 20111	
21	2000	500,101	3.02 /6	1.21100	172.20	3.3176	1.26441	1.53203
22	2001	575,780	2.80%	1.24558	177.07	2.83%	1.30017	1.61946
23	200	0.0,700	2.0070	1.2-330		2.0374	1.30017	1.01946
24	2002	590,199	2.50%	1.27677	179.88	1.59%	1.32080	1.68636
25					770.30	1.00%	7.52.000	1.00030
26	2003	604,900	2.49%	1.30857	183.96	2,27%	1:35076	1.76757
27						2.2.70	1.00010	1.70731
28	2004	619,535	2.42%	1.34023	188.88	2.67%	1.38689	1.85875
29								1.50070
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	d on this schedu	ile reflects the da	a used to determine the revenue for the pi	rojected test year	ended 12/31/200	9.

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O & M BENCHMARK VARIANCE BY FUNCTION

1,668,128

Page 1 of 8

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.

\$ (1,278,126)

COMPANY: TAMPA ELECTRIC COMPANY

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/

DOCKET No. 080317-EI

(Dollars in 000's)

O. S. Merrill (1) (2) (3) (4) (5) (6) Test Year O&M Adjusted Adjusted Adjusted Reason(s) for Total Company Expense Test Year Base Year Benchmark Variance Line Per Books O&M Expense Adjustments Benchmark Variance Function 2009 (1) - (2) 1991 (3) - (4)2 Production \$ 1,418,853 \$ (1,276,424) 142,429 150,122 (7,693) See Note 1 Transmission 14.004 14,004 15,726 (1,721)See Note 2 Distribution 59,127 59,127 58,470 657 See Note 3 Customer Accounts 34,376 34,376 40,275 (5.899)See Note 4 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

390,002

413,957

(23,955)

19 20 Total O&M Expenses

21 22 23

29 30 31

33

36 37

39 Totals may be affected due to rounding. Supporting Schedules: C-37, C-38

Supporting Schedules: C-37, C-38

FLORID	A PUBLIC SERVICE COMM	SSION	EXPLANATION	V. Provide a schodule	O & M BENCHMAP	THE THE BY	FUNCTION							D 0 -/
COMPA	NY: TAMPA ELECTRIC COM			N: Provide a schedule and the variance.	or operation and n	naintenance expen benchmark varian	ise by function for th	e test year, the bi	enchmark year erence.				Type of data shown: XX Projected Test Year E Projected Prior Year E Historical Prior Year E Witness: J. S. Chronis	nded 12/31/2008 nded 12/31/2007
DOCKE	No. 080317-EI						(Dollars in 000's)						R. B. Haines	
				(1)									D. S. Merrill	
Line														
No.				Variance Explanation	_									
1			- · ·	variance Explanation	on .									
2 3 4	Note 1: Function Production			Adjusted Test Year		Adjusted Base Year		Benchmark Variance						
5	Production			\$ 142,429		150,122		\$ (7,693)						
7				The decrease is due	e to generation tech	nglogy improveme	ente offent hu hinkan	then because of						
8 9					- to gottor and to a	mology improveding	ents offset by nigher	man benchmark	escalations of cor	nmodities and mate	riais.			
10														
11														
12														
13 14														
15													•	
16														
17 18														
19			All Other											
20			Production O&M	Hookers Point	Dinner Lake	Part Street	C. hteles							
21 22				<u> </u>		7 dit Oli obt	Subtotal	Polk 1-5	Bayside CT 3-4	Bayside CT 5-6	Big Bend CT 4	Amount		
22 23 24		1991 Actual	\$ 75,033		684 \$	42 \$	82,447 \$			\$ - 5	- s	82,447		
25	Superity	ven emenis_		(6,688)	(684)	(42)	(7,414)					(7,414)		
26 27		Subtotal	75,033	•		•	75,033		-		-	75,033		
28 29	Inflatio	n Multiplier_	1.59931	1.59931	1.59931	1.59931	1.59931	1.59931	1.59931	1.59931	1.59931	4.50004		
i0	Adjust	ed Amount	120,001	-		-	120,001	-	-		1.59931	1.59931		
32	Capacit	y Additions_						27 222				,20,001		
13 14							<u> </u>	27,838	873	1,082	328	30,121		
5		Benchmark	120,001	****		-	120,001	27,838	873	1,082	328	150,122		
6														
7														

CHEDULE C-41	O & M BENCHMARK VARIANCE BY FUNCTION	Page 3 of
LORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: Provide a schedule of operation and maintenance expense by function for the test year, the benchmark year	Type of data shown:
	and the variance. For each functional benchmark variance, provide the reason(s) for the difference.	XX Projected Test Year Ended 12/31/2009
OMPANY: TAMPA ELECTRIC COMPANY		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/
OCKET No. 080317-EI	(Dollars in 000's)	D. S. Mertill

Line			
No.		Verience Explanation	
1			_
2 Note	2 :	Adjusted Adjusted Benchmark	
3 Fun	nction	Test Year Base Year Variance	
4 Tran	nsmission	\$ 14,004 \$ 15,726 \$ (1,721)	
5			
6			
7		The 2009 Test Year budget represents a 109% growth in Transmission function O&M expense over the 1991 benchmark. However the forecast compounded	
8		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	
9		of over 135%. Therefore, the test year budgeted transmission expenses reflect over a 25% absorption of the customer growth and inflation impact due to the	
10		company's efforts in achieving process efficiencies and effective cost containment. Through continuous improvement and innovation this function is \$1,721	
11		below the benchmark.	
12			
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14			
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35			
36			
37			
38 39			
	ules: C-37, C-38		

Supporting Schedules: C-37, C-38

SCHEDU			ENCHMARK VARIANCE BY FUNCTI			Page 4 of
	PUBLIC SERVICE COMMISSION Y: TAMPA ELECTRIC COMPANY	EXPLANATION: Provide a schedule of open and the variance. For each	ation and mainlenance expense by fur functional benchmark variance, provi		ear .	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/
DOCKET	No. 080317-El		(Dollars	in 000's)		R. B. Haines/J, T. Wehle/ D. S. Merrill
		(1)				
Line						
No. 1		Variance Explanation	. <u> </u>			
2	Note 3:	Adjusted	Adjusted	Benchmark	• •	
3	Function	Test Year	Base Year	Variance		
5	Distribution	\$ 59,127	\$ 58,470	\$ 657		
6						
7		The 2009 Test Year budge	t represents a 138% increase in Distril	oution function O&M expense over the 1	991 benchmark. The forecast compounded customer	
8		growth and inflation impact	t is projected to be 135%. The most si	ignificant reason for the 3% or \$657 vari	ance is that the 1991 base year costs included a four-year	
9		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	
10 11					ree trim cycle to improve reliability during normal weather	
12					9 Test Year, 100% of the labor for distribution tree	
13		207.8%, from 1991 to 2009		TIDUTION O&M expenditures for free frimi	ming contractors is projected to increase \$10,453 or	
14		30.1070, 30.11700 1.10 2000	•	e .		
15		While the 2009 test year Di	istribution function O&M expenses are	slightly over the 1991 Test Year benchr	nark due primarily to the increased tree trimming, the	
16		company has taken a numi	per of steps to ensure that spending is	done in a prudent manner. Similar to the	e Transmission function costs, the company has	
17		implemented a number of p	practices and programs that have imp	roved the overall efficiency and effective	ness of operating and maintaining the distribution	
18 19			AIDI performance in the first quartile :	as compared to other utilities included in	the Southern Company Distribution Benchmarking	
20		. Consortium.				
21						
22						
23						
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25						
26 27		•				
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35 36						
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FLORID/	JLE C-41	O & M BENCHMARK VARIANCE BY FUNCTION	Page 5 of
COMPAN	A PUBLIC SERVICE COMMISSION NY: TAMPA ELECTRIC COMPANY	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/
OCKET	No. 080317-EI	(Dollars in 000's)	D. S. Merrill
	· · ·	(1)	
ine			
No.		Variance Explanation	
1			
2 3	Note 4: Function	Adjusted Adjusted Benchmark	
4	Customer Accounts	Test Year Base Year Variance	
5		4 2,513 \$ (3,039)	
6			
7		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	
8 9		quality customer service. Customers are increasingly demanding greater conveniences and more accessibility, which the company is providing through web-	
10		based services, electronic billing, enhanced IVR operations, additional payment channels and prompt customer service response. These changes have enhance 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 reg	d an
11		of the U.S. for customer satisfaction. This was accomplished by expanding services while absorbing cost increases. The 2009 Test Year budget represents a	ON .
12		101% growth in Customer Accounts function O&M expense over the 1991 benchmark. The forecast compounded customer growth and inflation impact is	
13		projected to be 135%. Therefore, the test year budgeted Customer Accounts expenses reflects a 34% absorption of the customer growth and inflation impact du	•
14 15		to the company's efforts in utilizing technology and continually improving processes.	
16			
17			
18			
19 20			
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23			
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26 27			
26 27 28 29 30			
26 27 28 29 30 31			
26 27 28 29 30			
26 27 28 29 30 31 32			
26 27 28 29 30 31 32 33			
26 27 28 29 30 31 32 33 34 35 36			
26 27 28 29 30 31 32 33 34 35 36 37			
26 27 28 29 30 31 32 33 34 35 36			

SCHEDULE C-41	O & M BE	NCHMARK VARIANCE BY FUNCTION	4		Page 6 of 8
FLORIDA PUBLIC SERVICE COMMISSION COMPANY: TAMPA ELECTRIC COMPANY	EXPLANATION: Provide a schedule of opera		ion for the test year, the benchmark 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
DOCKE† No. 080317-EI		(Dollars in	000's)		Witness: J. S. Chronister/M. J. Hornick/ R. B. Haines/J. T. Wehle/ D. S. Merrill
	(1)			-	
Line					
No	Variance Explanation				
2 Note 5: 3 Function 4 Customer Service and Information	Adjusted Test Year \$ 1,287	Adjusted Base Year \$ 6,050	Benchmark Variance \$ (4,762)		
5 6					
7 8 9			nse for this function as compared to the 1991 benchmark. The ctivities as customer's needs and requirements have changed.	significant decrease in costs is	
10 11					
12 13		:	•		
14 15					
16 17					
18					
19 20					
21 22					
23 24 25		.*			
26 27					
28 29					
30 31					
32 33 34				•	
35 36					
37 38					
39 Supporting Schedules: C-37, C-38	1.11-				

Supporting Schedules: C-37, C-38

	LE C-41		ICHMARK VARIANCE BY FUNCTION					Page 7 c
LORIDA	PUBLIC SERVICE COMMISSION	EXPLANATION: Provide a schedule of operation			k year		Type of data shown:	
·OND 44	IV. TAMBA ELECTRIO COMPANY	and the variance. For each fu	nctional benchmark variance, provide	the reason(s) for the difference.			XX Projected Test Year Ended	12/31/2009
OMPAR	IY: TAMPA ELECTRIC COMPANY						Projected Prior Year Ended	d 12/31/200
							Historical Prior Year Ended	
				· ·			Witness: J. S. Chronister/N	₫. J. Hornici
OCKET	No. 080317-EI		(Dollars in	• 000/a)			R. B. Haines/J. T.	. Wehle/
		(1)	(Dollars II	10003)		· · · ·	D. S. Merrill	
		(1)			$(\mathbf{x}_{i}, \mathbf{x}_{i}) \in \mathcal{X}_{i} \times \mathcal{X}_{i}$			
.ine No.		M-1	•					
1		Variance Explanation	:			 -		_
2	Note 6:	Adjusted	Adjusted	B				
3	Function	Test Year	Base Year	Benchmark Variance				
4	Sales Expenses	\$ 2,459	\$ 641	\$ 1,818				
5	•	2,700	÷ 971	d ilaia				
6					•			
7		2009 Sales Expense (FERC a	ccounts 911 to 916) totaled \$2,459 co	mpared to the benchmark amount of	of \$641 due to a change in the grouping	of expenses		
8		Included in the 2009 Sales Exp	pense total is \$901 for economic deve	lopment (reflected in FERC accoun	nt 912 - Demonstration and Selling Expe	nses); in 1991.		
9					for economic development expenses v			
10		prescribed by the Commission	in 1995 in Order No. PSC-95-0583-N	IOR-PU, Docket No. 930165-PH. A	Aso included in the 2009 Sales Expense	total is \$1,182		
4.4								
11		for wholesale sales and marke	ting (reflected in FERC account 912)	in 1991, these expenses were post	ted to FERC account 561 - Load Dispat	ching. The change		
12		to using account 912 for whole	sale sales and marketing expenses v	vas prescribed by FERC in 1996 in I	FERC Order No. 888. Excluding these	ching. The change reclassifications of expense		
12 13		to using account 912 for whole	iting (reflected in FERC account 912); isale sales and marketing expenses v uded in other FERC account grouping	vas prescribed by FERC in 1996 in I	FERC Order No. 888. Excluding these	ching. The change reclassifications of expense		•
12 13 14		to using account 912 for whole	sale sales and marketing expenses v	vas prescribed by FERC in 1996 in I	FERC Order No. 888. Excluding these	ching. The change reclassifications of expense		•
12 13 14 15		to using account 912 for whole	sale sales and marketing expenses v	vas prescribed by FERC in 1996 in I	FERC Order No. 888. Excluding these	ching. The change reclassifications of expense		•
12 13 14 15		to using account 912 for whole	sale sales and marketing expenses v	vas prescribed by FERC in 1996 in I	FERC Order No. 888. Excluding these	ching. The change reclassifications of expense		
12 13 14 15 16		to using account 912 for whole	sale sales and marketing expenses v	vas prescribed by FERC in 1996 in I	FERC Order No. 888. Excluding these	ching. The change reclassifications of expense		
12 13 14 15 16 17		to using account 912 for whole	sale sales and marketing expenses v	vas prescribed by FERC in 1996 in I	FERC Order No. 888. Excluding these	ching. The change reclassifications of expense		
12 13 14 15 16 17 18		to using account 912 for whole	sale sales and marketing expenses v	vas prescribed by FERC in 1996 in I	FERC Order No. 888. Excluding these	ching. The change reclassifications of expense		
12 13 14 15 16 17 18 19		to using account 912 for whole	sale sales and marketing expenses v	vas prescribed by FERC in 1996 in I	FERC Order No. 888. Excluding these	ching. The change reclassifications of expense		
12 13 14 15 16 17 18		to using account 912 for whole	sale sales and marketing expenses v	vas prescribed by FERC in 1996 in I	FERC Order No. 888. Excluding these	ching. The change reclassifications of expense		
12 13 14 15 16 17 18 19 20 21		to using account 912 for whole	sale sales and marketing expenses v	vas prescribed by FERC in 1996 in I	FERC Order No. 888. Excluding these	ching. The change reclassifications of expense		
12 13 14 15 16 17 18 19 20 21		to using account 912 for whole	sale sales and marketing expenses v	vas prescribed by FERC in 1996 in I	FERC Order No. 888. Excluding these	ching. The change reclassifications of expense		
12 13 14 15 16 17 18 19 20 21 22 23		to using account 912 for whole	sale sales and marketing expenses v	vas prescribed by FERC in 1996 in I	FERC Order No. 888. Excluding these	ching. The change reclassifications of expense		
12 13 14 15 16 17 18 19 20 21 22 23 24		to using account 912 for whole	sale sales and marketing expenses v	vas prescribed by FERC in 1996 in I	FERC Order No. 888. Excluding these	ching. The change reclassifications of expense		
12 13 14 15 16 17 18 19 20 21 22 23 24 25		to using account 912 for whole	sale sales and marketing expenses v	vas prescribed by FERC in 1996 in I	FERC Order No. 888. Excluding these	ching. The change reclassifications of expense		
12 13 14 15 16 17 18 19 20 21 22 23 24 25 26		to using account 912 for whole	sale sales and marketing expenses v	vas prescribed by FERC in 1996 in I	FERC Order No. 888. Excluding these	ching. The change reclassifications of expense		
12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27		to using account 912 for whole	sale sales and marketing expenses v	vas prescribed by FERC in 1996 in I	FERC Order No. 888. Excluding these	ching. The change reclassifications of expense		
12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28		to using account 912 for whole	sale sales and marketing expenses v	vas prescribed by FERC in 1996 in I	FERC Order No. 888. Excluding these	ching. The change reclassifications of expense		
12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31		to using account 912 for whole	sale sales and marketing expenses v	vas prescribed by FERC in 1996 in I	FERC Order No. 888. Excluding these	ching. The change reclassifications of expense		
12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32		to using account 912 for whole	sale sales and marketing expenses v	vas prescribed by FERC in 1996 in I	FERC Order No. 888. Excluding these	ching. The change reclassifications of expense		
12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33		to using account 912 for whole	sale sales and marketing expenses v	vas prescribed by FERC in 1996 in I	FERC Order No. 888. Excluding these	ching. The change reclassifications of expense		
12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34		to using account 912 for whole	sale sales and marketing expenses v	vas prescribed by FERC in 1996 in I	FERC Order No. 888. Excluding these	ching. The change reclassifications of expense		
12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35		to using account 912 for whole	sale sales and marketing expenses v	vas prescribed by FERC in 1996 in I	FERC Order No. 888. Excluding these	ching. The change reclassifications of expense		
12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36		to using account 912 for whole	sale sales and marketing expenses v	vas prescribed by FERC in 1996 in I	FERC Order No. 888. Excluding these	ching. The change reclassifications of expense		
12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 31 32 33 34 35		to using account 912 for whole	sale sales and marketing expenses v	vas prescribed by FERC in 1996 in I	FERC Order No. 888. Excluding these	ching. The change reclassifications of expense		

SCHE	DU	.E (,-41

	BY FUNCTION

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Page 8 of 8

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.

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

Historical Prior Year Ended 12/31/2007 Witness: J. S. Chronister/M, J. Hornick/

R. B. Haines/J. T. Wehle/

Type of data shown:

DOCKET No. 080317-EI

(Dollars in 900's)

D. S. Merrill

Line					
No.		Variance Explanation			
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 - O	ffice Supplies	Net Under Benchmark	(9,918) Lower head count. PC computing and automation.
9		922.00 - A&G Alloca	ition to Capital		8,279 Allocating less overhead costs to capital.
10					
11		924 - Proper	rty 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 Dat	mage Accrual	Benchmark	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 - Liabili	ity Insurances	Net Over	6,263 In 2004, changed to a 3rd party actuaries' methodology for calculating the reserve and expenses.
15		925.90 - A&G Allocal	tion to Capital	Benchmark	(2,274) Allocating more insurance costs to capital.
16					
17		926 - Empl	loyee Benefits	Net Under	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 - Benefi	its Capitalized	Benchmark	(7,150) Allocating more benefit costs to capital.
19					
20		929.01 - Benefits All	location Other	Under Benchmark	(9,817) Allocation of benefits cost to non-O&M FERC accounts, not performed in 1991.
21					
22		Rate Case Expense	Amortization	Over Benchmark	1,051 2009 Rate Case filing.
23		·			
24		Othe	er Items	Under Benchmark	(2,923)
25					
26		Tota	al	Under Benchmark	(6.355)
27				_	
28					
29					

30 31 32

37

Supporting Schedules:

SCHEDULE	· · · · · · · · · · · · · · · · · · ·			DGING COSTS										Page 1 of
FLORIDA P	PUBLIC SERVICE COMMISSION EXPLANA						unt for the test ye					Type of da	ta shown;	
							re financial and/or					XX	Projected Tes	Year Ended 12/31/2009
COMPANY:	TAMPA ELECTRIC COMPANY						y's retail ratepaye					XX	Projected Prio	r Year Ended 12/31/2008
DOOKETN	I- 000047 F1						Show hedging exp		ant recovered	d through		XX	Historical Prio	r Year Ended 12/31/2007
DOCKETN	lo. 080317-EI	base	rates separa	ite from hedging			ed through the fue	el clause.					Witness: J.T.	Wehle/ J.S. Chronister
						(Dollars in 00	(0's)							
	(1) (2)		(3)	(4)		(5)	(6)		(7)	(8)		(9)	(10)	
Line	Account Account		2006			2007	(0)		2008	(0)		200		
No.	No. Title	Base		Clause	Bas		Clause	Bas		Clause	Ba	se Rates	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 Mark	et 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														4
20														
21														
22	ANNL	IAL PLANT IN	SERVICE											
23	Incremental Hedging related capital investment													
24														
25	There are no capital in	nvestments for	incrementa	l hedging.										
26														
27														
28														
29														
30														
31														
32	Total incremental Hedging investment													
33														
34														
35	NOTES:													
36	Account 501, 547, 920 incremental h													
37	(2) The base rate amount includes the 2	001 base year	hedging-rel	ated costs of \$1	169,153 calculate	ed at the ince	ption of the hedgi	ng program.						
38		,	~ ~					•						

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	C-43		SECURITY COSTS							Page 1 of
-LORIDA PU	BLIC SERVICE COMMISSION EXPLANATION		•	ses and security plant bala				Type of da		
		year and the pri	eceding three years.	Show the security expens	ses recovered throu	ugh base rates separate fi	rom		Projected Test Year E	
COMPANY:	FAMPA ELECTRIC COMPANY	security expens	ses recovered through	the fuel/capacity clauses.	Show the plant ba	alances supporting base r	ates	xx	Projected Prior Year E	nded 12/31/2008
		separate from ti	he plant balances sur	porting the fuel/capacity of	clauses. Provide or	nly those security costs in	curred	xx	Historical Prior Year Er	nded 12/31/2007
DOCKET No	080317-E!	after, and as a	result of, the terrorist	events of September 11, 2	2001.	·			Witness: J. S. Chronis	ster
				(Dollars in 0	00's)					
	(1) (2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
_ine	Account Account	200	06	2007		2008	3 .	200	09	
Vo.	No. Title	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	<u> </u>	
7	Total Security Expense	\$ 2,761	\$ 588	\$ 2,775 \$	633	\$ 2,835 \$	785	\$ 3,899	\$ -	
8										
9	ANNUAL PLANT IN SERVICE									
10										
11	Security capital investment *	s -	\$ -	\$ - \$		\$ - \$	-	\$ -	\$ -	
12	Total Security investment	\$ -	\$ -	\$ - \$		\$ - 5	-	\$ -	\$ -	
13					=======================================	 				
14	* The company has not distinguished betw	een capital increm	ental to the events of	9/11/2001 and normal ope	erations since the c	capital amounts spent and	recovered through	base rates in the first fer	w years after 9/11/200	1.
14 15	* The company has not distinguished betw All base rate security capital is reflected in			9/11/2001 and normal ope	erations since the c	capital amounts spent and	recovered through	base rates in the first fe	w years after 9/11/200	1.
15	 The company has not distinguished between All base rate security capital is reflected in 			9/11/2001 and normal ope	erations since the c	capital amounts spent and	recovered through	base rates in the first fer	w years after 9/11/200	1.
15 16				9/11/2001 and normal ope	erations since the c	capital amounts spent and	recovered through	base rates in the first fe	w years after 9/11/200	1.
15 16 17				9/11/2001 and normal ope	erations since the c	capital amounts spent and	recovered through	base rates in the first fe	w years after 9/11/200	1.
15 16 17 18	All base rate security capital is reflected			9/11/2001 and normal ope	erations since the c	capital amounts spent and	recovered through	base rates in the first fe	w years after 9/11/200	1.
15 16 17 18 19	All base rate security capital is reflected in the security capital is reflected in the security capital is reflected in the security capital is reflected in the security capital is reflected in the security capital is reflected in the security capital is reflected in the security capital is reflected in the security capital is reflected in the security capital is reflected in the security capital is reflected in the security capital is reflected in the security capital is reflected in the security capital in the security capital is reflected in the security capital in the security capital is reflected in the security capital in the security capital is reflected in the security capital in the	in MFRs B-01 thro	ough B-13.		•					1.
15 16 17 18 19	All base rate security capital is reflected in EXPENSES (NERC) 163 IT - Other		ough B-13.	9/11/2001 and normal ope	erations since the c	capital amounts spent and		\$		1.
15 16 17 18 19 20 21	All base rate security capital is reflected in EXPENSES (NERC) 163 IT - Other 514 Maintenance of Misc Steam Plant	in MFRs B-01 thro	ough B-13.		•			\$ - 2		1.
15 16 17 18 19 20 21	All base rate security capital is reflected in EXPENSES (NERC) 163 IT - Other 514 Maintenance of Misc Steam Plant 552 Maintenance of Structures	in MFRs B-01 thro	ough B-13.		2			\$		1.
15 16 17 18 19 20 21 22 23	All base rate security capital is reflected in EXPENSES (NERC) 163 IT - Other 514 Maintenance of Misc Steam Plant 552 Maintenance of Structures 580 Operation Supervision & Engineering	in MFRs B-01 thro	ough B-13.		2 - - 0		;	\$ - 2 114		1.
15 16 17 18 19 20 21 22 23 24	All base rate security capital is reflected in EXPENSES (NERC) 163 IT - Other 514 Maintenance of Misc Steam Plant 552 Maintenance of Structures 580 Operation Supervision & Engineering 932 Maintenance of General Plant	\$ -	\$	\$ - \$ - - -	2 - - 0 137	\$ - \$ - - -	365	\$ - 2 114 - 708	\$ -	1.
15 16 17 18 19 20 21 22 23 24 25	All base rate security capital is reflected in EXPENSES (NERC) 163 IT - Other 514 Maintenance of Misc Steam Plant 552 Maintenance of Structures 580 Operation Supervision & Engineering	in MFRs B-01 thro	\$		2 - - 0		365	\$ - 2 114	\$ -	1.
15 16 17 18 19 20 21 22 23 24 25 26	All base rate security capital is reflected in EXPENSES (NERC) 163 IT - Other 514 Maintenance of Misc Steam Plant 552 Maintenance of Structures 580 Operation Supervision & Engineering 932 Maintenance of General Plant Total Expenses (NERC)	\$ -	\$	\$ - \$ - - -	2 - - 0 137	\$ - \$ - - -	365	\$ - 2 114 - 708	\$ -	1.
15 16 17 18 19 20 21 22 23 24 25 26 27	All base rate security capital is reflected in EXPENSES (NERC) 163 IT - Other 514 Maintenance of Misc Steam Plant 552 Maintenance of Structures 580 Operation Supervision & Engineering 932 Maintenance of General Plant	\$ -	\$	\$ - \$ - - -	2 - - 0 137	\$ - \$ - - -	365	\$ - 2 114 - 708	\$ -	1.
15 16 17 18 19 20 21 22 23 24 25 26 27 28	EXPENSES (NERC) 163 IT - Other 514 Maintenance of Misc Steam Plant 552 Maintenance of Structures 580 Operation Supervision & Engineering 932 Maintenance of General Plant Total Expenses (NERC) ANNUAL PLANT IN SERVICE	\$ - - - - \$ -	sugh B-13.	\$ - \$ - - - 5 - \$	2 - 0 137 139	\$ - \$	365 365	\$ - 2 114 - 708 \$ 825	\$	1.
15 16 17 18 19 20 21 22 23 24 25 26 27 28 29	EXPENSES (NERC) 163 IT - Other 514 Maintenance of Misc Steam Plant 552 Maintenance of Structures 580 Operation Supervision & Engineering 932 Maintenance of General Plant Total Expenses (NERC) ANNUAL PLANT IN SERVICE Capital investment (NERC)	\$ -	\$ \$ - \$	\$ - \$ - - - \$ - \$	2 - 0 137 139	\$ - \$ - - \$ - \$	365 365 365	\$ - 2 114 - 708 \$ 825	\$ - - - - \$ -	1.
15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30	EXPENSES (NERC) 163 IT - Other 514 Maintenance of Misc Steam Plant 552 Maintenance of Structures 580 Operation Supervision & Engineering 932 Maintenance of General Plant Total Expenses (NERC) ANNUAL PLANT IN SERVICE	\$ - - - - \$ -	\$ \$ - \$	\$ - \$ - - - 5 - \$	2 - 0 137 139	\$ - \$	365 365 365	\$ - 2 114 - 708 \$ 825	\$ - - - - \$ -	1.
15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31	EXPENSES (NERC) 163 IT - Other 514 Maintenance of Misc Steam Plant 552 Maintenance of Structures 580 Operation Supervision & Engineering 932 Maintenance of General Plant Total Expenses (NERC) ANNUAL PLANT IN SERVICE Capital investment (NERC)	\$ -	\$ \$ - \$	\$ - \$ - - - \$ - \$	2 - 0 137 139	\$ - \$ - - \$ - \$	365 365 365	\$ - 2 114 - 708 \$ 825	\$ - - - - \$ -	1.
15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32	EXPENSES (NERC) 163 IT - Other 514 Maintenance of Misc Steam Plant 552 Maintenance of Structures 580 Operation Supervision & Engineering 932 Maintenance of General Plant Total Expenses (NERC) ANNUAL PLANT IN SERVICE Capital investment (NERC)	\$ -	\$ \$ - \$	\$ - \$ - - - \$ - \$	2 - 0 137 139	\$ - \$ - - \$ - \$	365 365 365	\$ - 2 114 - 708 \$ 825	\$ - - - - \$ -	1.
15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33	EXPENSES (NERC) 163 IT - Other 514 Maintenance of Misc Steam Plant 552 Maintenance of Structures 580 Operation Supervision & Engineering 932 Maintenance of General Plant Total Expenses (NERC) ANNUAL PLANT IN SERVICE Capital investment (NERC)	\$ -	\$ \$ - \$	\$ - \$ \$ - \$ \$ 172 \$ \$ 172 \$	2 0 137 139	\$ - \$ - - \$ - \$	365 365 365	\$ - 2 114 - 708 \$ 825	\$ - - - - \$ -	1.
15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33	EXPENSES (NERC) 163 IT - Other 514 Maintenance of Misc Steam Plant 552 Maintenance of Structures 580 Operation Supervision & Engineering 932 Maintenance of General Plant Total Expenses (NERC) ANNUAL PLANT IN SERVICE Capital investment (NERC)	\$ -	\$ \$ - \$	\$ - \$ \$ - \$ \$ 172 \$ \$ 172 \$	2 0 137 139	\$ - \$ - - \$ - \$	365 365 365	\$ - 2 114 - 708 \$ 825	\$ - - - - \$ -	1.
15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35	EXPENSES (NERC) 163 IT - Other 514 Maintenance of Misc Steam Plant 552 Maintenance of Structures 580 Operation Supervision & Engineering 932 Maintenance of General Plant Total Expenses (NERC) ANNUAL PLANT IN SERVICE Capital investment (NERC)	\$ -	\$ \$ - \$	\$ - \$ \$ - \$ \$ 172 \$ \$ 172 \$	2 0 137 139	\$ - \$ - - \$ - \$	365 365 365	\$ - 2 114 - 708 \$ 825	\$ - - - - \$ -	1.
15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36	EXPENSES (NERC) 163 IT - Other 514 Maintenance of Misc Steam Plant 552 Maintenance of Structures 580 Operation Supervision & Engineering 932 Maintenance of General Plant Total Expenses (NERC) ANNUAL PLANT IN SERVICE Capital investment (NERC)	\$ -	\$ \$ - \$	\$ - \$ \$ - \$ \$ 172 \$ \$ 172 \$	2 0 137 139	\$ - \$ - - \$ - \$	365 365 365	\$ - 2 114 - 708 \$ 825	\$ - - - - \$ -	1.
15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37	EXPENSES (NERC) 163 IT - Other 514 Maintenance of Misc Steam Plant 552 Maintenance of Structures 580 Operation Supervision & Engineering 932 Maintenance of General Plant Total Expenses (NERC) ANNUAL PLANT IN SERVICE Capital investment (NERC)	\$ -	\$ \$ - \$	\$ - \$ \$ - \$ \$ 172 \$ \$ 172 \$	2 0 137 139	\$ - \$ - - \$ - \$	365 365 365	\$ - 2 114 - 708 \$ 825	\$ - - - - \$ -	1.
15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36	EXPENSES (NERC) 163 IT - Other 514 Maintenance of Misc Steam Plant 552 Maintenance of Structures 580 Operation Supervision & Engineering 932 Maintenance of General Plant Total Expenses (NERC) ANNUAL PLANT IN SERVICE Capital investment (NERC)	\$ -	\$ \$ - \$	\$ - \$ \$ - \$ \$ 172 \$ \$ 172 \$	2 0 137 139	\$ - \$ - - \$ - \$	365 365 365	\$ - 2 114 - 708 \$ 825	\$ - - - - \$ -	1.

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SCHED	ULE C-44	REVENUE EXPANSION FACTOR	Page 1 of
	A PUBLIC SERVICE COMMISSION	EXPLANATION: Provide the calculation of the revenue expansion factor for the test year.	Type of data shown: XX Projected Test Year Ended 12/31/2009 Projected Prior Year Ended 12/31/200
DOCKE	T No. 080317-E		Historical Prior Year Ended 12/31/200 Witness: J. S. Chronister
Line No.	Description	Factor With Gross Receipts Breakout on Customer Bill Percent	
1 2 3	Revenue Requirement	1,00000	
4 5	2. Gross Receipts Tax Rate	• • • • • • • • • • • • • • • • • • •	
6	3. Regulatory Assessment Rate	0.00072	
, 8 9	4. Bad Debt Rate	0.00349	
10 11	5. Net Before Income Taxes (1) - (2) - (3) - (4)	0.99579	
12 13	State Income Tax Rate	0.05500	
14 15	7. State Income Tax (5) x (6)	0.05477	
16 17 18	8. Net Before Federal Income Tax (5) - (7)	0.94102	
19 20	9. Federal Income Tax Rate	0.35000	
21 22	10. Federal Income Tax (8) x (9)	0.32936	
23 24	11. Revenue Expansion Factor (8) - (10)	0.61166	
25 26	12. Net Operating Income Multiplier (100% / Line 11)	1.63490	
27 28			
29 30			
31 32			
33 34			
35 36			
37 38 39			
40 41			
	ing Schedules:		Recap Schedules: A-1