

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 E – RATE SCHEDULES

JURISDICTIONAL SEPARATION STUDY

PROJECTED TEST YEAR 2009

VOLUME I

DOCUMENT NUMBER-DATE

07069 AUG 11 8

FPSC-COMMISSION CLERK

**Jurisdictional
Separation Study**

PRESENT RATE STRUCTURE
 PROD. CAP. ALLOC. METHOD: 12CP
 DATA: PROJECTED 2009, FULLY ADJUSTED (000's)

TAMPA ELECTRIC COMPANY
 JURISDICTIONAL SEPARATION STUDY

RATE OF RETURN SUMMARY - ROR

ALLOC FACTOR	LINE NO.	TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO
	1	<u>OPERATING REVENUES</u>			
	2				
	3	867,318	29,466	837,851	96.6026%
	4	27,849	342	27,507	98.7721%
	5	<hr/>			
	6	TOTAL OPERATING REVENUES	895,167	29,808	865,359
	7	<u>OPERATING EXPENSES</u>			
	8				
	9	8,017	402	7,615	94.9828%
	10	381,986	11,052	370,934	97.1068%
	11	201,593	6,985	194,608	96.5350%
	12	64,540	2,266	62,275	96.4895%
	13	50,251	1,757	48,493	96.5026%
	14	(1,593)	(59)	(1,534)	96.3239%
	15	<hr/>			
	16	TOTAL OPERATING EXPENSES	704,794	22,404	682,390
	17	<hr/>			
	18	NET OPERATING INCOME	190,373	7,405	182,968
	19	<hr/>			
	20	<u>RATE BASE</u>			
	21				
	22				
	23	5,692,710	209,235	5,483,474	96.3245%
	24	43,044	5,714	37,330	86.7249%
	25	(31,982)	(1,397)	(30,585)	95.6317%
	26	107,219	6,147	101,071	94.2666%
	27	2,003,217	68,729	1,934,488	96.5691%
	28	<hr/>			
	29	TOTAL RATE BASE	3,807,773	150,970	3,656,802
	30	<hr/>			
	31	RATE OF RETURN (%)	5.00	4.90	5.00
	32	<hr/>			
	33	<hr/>			

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TAMPA ELECTRIC COMPANY
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OPERATING REVENUES - OPREV

ALLOC FACTOR	LINE NO.		TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO	
501	1	<u>SALES REVENUE</u>	REV	857,711	19,860	837,851	97.6845%
	2						
502	3	<u>MISC SERVICE REVENUE: Acct 451</u>	CUST	12,785	-	12,785	100.0000%
	4						
	5	<u>RENT REVENUE: Acct 454</u>					
101	6	Production	DEM	-	-	-	0.0000%
117	7	Transmission	DEM	649	115	534	82.2556%
117	8	Subtransmission	DEM	186	33	153	82.2556%
105	9	Distribution Primary	DEM	9,382	-	9,382	100.0000%
106	10	Distribution Secondary	DEM	155	-	155	100.0000%
	11	TOTAL RENT REVENUE		10,372	148	10,224	98.5720%
	12						
	13	<u>PLANT RELATED REVENUE: Acct 456</u>					
101	14	Production	DEM	1,088	40	1,048	96.3118%
201	15	Production	EGY	20	1	19	96.4332%
117	16	Transmission	DEM	42	7	34	82.2556%
202	17	Transmission Firm Whsl (incl in Sales Revenue)	REV	9,606	9,606	-	0.0000%
117	18	Subtransmission	DEM	-	-	-	0.0000%
105	19	Distribution Primary	DEM	73	-	73	100.0000%
106	20	Distribution Secondary	DEM	47	-	47	100.0000%
907	21	Distribution	CUST	39	0	39	99.9477%
311	22	Other	CUST	3	0	3	99.9736%
	23	TOTAL PLANT RELATED REVENUE		10,918	9,655	1,263	11.5682%
	24						
	25	<u>ENERGY-RELATED REVENUE: Acct 456</u>					
201	26	Steam & Miscellaneous	EGY	4,182	149	4,032	96.4332%
202	27	Other SO2 Whsl	EGY	(14)	(14)	-	0.0000%
	28	Subtotal Non-Sales Revenue	SUBTOTAL	4,168	135	4,032	96.7572%
204	29	Collect Fee/Sales Tax	EGY	60	-	60	100.0000%
201	30	Energy Power Sales	EGY	292	10	282	96.4332%
204	31	Unbilled Revenue	EGY	(1,139)	-	(1,139)	100.0000%
	32	Subtotal Sales Revenue	SUBTOTAL	(787)	10	(797)	101.3234%
	33	TOTAL ENERGY RELATED REVENUE		3,381	146	3,235	95.6942%
	34						
	35	<u>TOTAL OPERATING REVENUE</u>					
36		Sales (incl Firm Whsl)	REV	867,318	29,466	837,851	96.6026%
37		Production	DEM	1,088	40	1,048	96.3118%
38		Production	EGY	3,340	146	3,194	95.6211%
39		Transmission	DEM	691	123	568	82.2556%
40		Subtransmission	DEM	186	33	153	82.2556%
41		Distribution Primary	DEM	9,455	-	9,455	100.0000%
42		Distribution Secondary	DEM	202	-	202	100.0000%
43		Distribution	CUST	39	0	39	99.9477%
44		Other	CUST	12,848	0	12,848	100.0000%
45							
46		TOTAL OPERATING REVENUE		895,167	29,808	865,359	96.6701%

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TAMPA ELECTRIC COMPANY
 JURISDICTIONAL SEPARATION STUDY

OPERATION & MAINTENANCE EXPENSES - O&M

ALLOC FACTOR	LINE NO.		TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO
	1	<u>FUEL & POWER TRANSACTIONS</u>				
202	2	Direct Non-Jurisdictional				0.0000%
202	3	Direct Non-Jurisdictional	402	402	-	0.0000%
204	4	Direct Retail Jurisdictional	7,615	-	7,615	100.0000%
	5					
	6	Production Demand				0.0000%
	7	Production Energy	8,017	402	7,615	94.9828%
	8	TOTAL FUEL & POWER TRANSACTIONS O&M	8,017	402	7,615	94.9828%
	9					
	10					
	11	<u>PRODUCTION O&M</u>				
101	12	Production Demand	64,869	2,392	62,476	96.3118%
201	13	Production Energy	69,543	2,480	67,062	96.4332%
	14	TOTAL PRODUCTION O&M	134,411	4,873	129,538	96.3746%
	15					
	16					
	17	<u>TRANSMISSION O&M</u>				
101	18	Step-Up Substations	1,861	69	1,792	96.3118%
	19					
117	20	High-Volt Transmission	2,095	372	1,723	82.2556%
	21					
	22	Subtransmission				
117	23	Substations	7,154	1,269	5,885	82.2556%
117	24	Lines	2,895	514	2,381	82.2556%
	25	Subtransmission	10,049	1,783	8,266	82.2556%
	26					
	27	Transmission O&M				
	28	Step-Up Substations	1,861	69	1,792	96.3118%
	29	Hi-Volt Transmission	2,095	372	1,723	82.2556%
	30	Subtransmission	10,049	1,783	8,266	82.2556%
	31					
	32	TOTAL TRANSMISSION O&M	14,004	2,223	11,781	84.1232%

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OPERATION & MAINTENANCE EXPENSES - O&M

ALLOC FACTOR	LINE NO.		TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO
	33	<u>DISTRIBUTION O&M</u>				
105	34	Substations	6,088	-	6,088	100.0000%
	35					
310	36	OH Lines Direct	1,397	-	1,397	100.0000%
105	37	OH Lines Primary	20,701	-	20,701	100.0000%
106	38	OH Lines Secondary	9,629	-	9,629	100.0000%
	39	TOTAL OH LINES	31,728	-	31,728	100.0000%
	40					
310	41	UG Lines Direct	-	-	-	0.0000%
105	42	UG Lines Primary	4,328	-	4,328	100.0000%
106	43	UG Lines Secondary	1,083	-	1,083	100.0000%
	44	TOTAL UG LINES	5,412	-	5,412	100.0000%
	45					
106	46	Transformers Line	494	-	494	100.0000%
	47					
307	48	Services	7,045	-	7,045	100.0000%
308	49	Meters	4,792	15	4,777	99.6857%
309	50	Interruptible Equipment	207	-	207	100.0000%
310	51	Street Lighting	3,362	-	3,362	100.0000%
	52					
	53	Distribution O&M	42,324	-	42,324	100.0000%
	54	Distribution O&M	16,803	15	16,788	99.9104%
	55					
	56	TOTAL DISTRIBUTION O&M	59,127	15	59,112	99.9745%
	57					
	58					
	59	<u>PROD, TRANS & DIST O&M</u>				
	60	Production	66,729	2,461	64,268	96.3118%
	61	Production	69,543	2,480	67,062	96.4332%
	62	Transmission	2,095	372	1,723	82.2556%
	63	Subtransmission	10,049	1,783	8,266	82.2556%
	64	Distribution Primary	31,117	-	31,117	100.0000%
	65	Distribution Secondary	11,207	-	11,207	100.0000%
	66	Distribution	16,803	15	16,788	99.9104%
	67	Other	-	-	-	0.0000%
	68	TOTAL PROD, TRANS & DIST O&M	207,543	7,111	200,431	96.5735%

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OPERATION & MAINTENANCE EXPENSES - O&M

ALLOC FACTOR	LINE NO.		TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO
	69	<u>PLUS: OTHER CUSTOMER O&M</u>				
507	70	Uncollectible	7,971	-	7,971	100.0000%
311	71	Billing & Misc	26,405	7	26,398	99.9736%
313	72	Cust Svc & info	1,287	-	1,287	100.0000%
312	73	Sales	2,459	-	2,459	100.0000%
	74	TOTAL OTHER CUSTOMER O&M	38,122	7	38,115	99.9817%
	75					
	76	<u>PLUS: ADMIN & GENERAL O&M</u>				
101	77	Production	54,081	1,995	52,086	96.3118%
201	78	Production	14,383	513	13,870	96.4332%
117	79	Transmission	1,804	320	1,484	82.2556%
117	80	Subtransmission	6,133	1,088	5,045	82.2556%
105	81	Distribution Primary	17,799	-	17,799	100.0000%
106	82	Distribution Secondary	10,605	-	10,605	100.0000%
607	83	Distribution	14,190	13	14,177	99.9104%
311	84	Other	17,325	5	17,321	99.9736%
	85	TOTAL ADMIN & GENERAL O&M	136,321	3,933	132,388	97.1146%
	86					
	87	<u>EQUALS: O&M EXP LESS FUEL & POWER TRANS</u>				
	88	Production	120,810	4,456	116,354	96.3118%
	89	Production	83,926	2,993	80,933	96.4332%
	90	Transmission	3,899	692	3,207	82.2556%
	91	Subtransmission	16,182	2,871	13,311	82.2556%
	92	Distribution Primary	48,917	-	48,917	100.0000%
	93	Distribution Secondary	21,812	-	21,812	100.0000%
	94	Distribution	30,992	28	30,965	99.9104%
	95	Other	55,447	12	55,436	99.9792%
	96					
	97	TOTAL O&M EXPENSE (EXCL. FUEL & POWER TRANS.)	381,986	11,052	370,934	97.1068%
	98					
	99	<u>EQUALS: O&M EXP PLUS FUEL & POWER TRANS</u>				
	100	Production	120,810	4,456	116,354	96.3118%
	101	Production	91,943	3,396	88,548	96.3068%
	102	Transmission	3,899	692	3,207	82.2556%
	103	Subtransmission	16,182	2,871	13,311	82.2556%
	104	Distribution Primary	48,917	-	48,917	100.0000%
	105	Distribution Secondary	21,812	-	21,812	100.0000%
	106	Distribution	30,992	28	30,965	99.9104%
	107	Other	55,447	12	55,436	99.9792%
	108					
	109	TOTAL O&M EXPENSE (INCL. FUEL & POWER TRANS.)	390,003	11,454	378,549	97.0631%

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DEPRECIATION EXPENSE - DEPRE

ALLOC FACTOR	LINE NO.		TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO
	1	<u>PRODUCTION DEPREC EXPENSE</u>				
101	2	Production Demand	94,051	3,469	90,582	96.3118%
101	3	Production Energy	4,438	164	4,274	96.3118%
	4	TOTAL PRODUCTION DEPRE EXPENSE	98,489	3,632	94,856	96.3118%
	5					
	6					
	7	<u>TRANSMISSION DEPREC EXPENSE</u>				
101	8	Step-Up Substations	958	35	923	96.3118%
	9					
117	10	High-Volt Transmission	5,040	894	4,146	82.2556%
	11					
	12	Subtransmission	3,613	641	2,972	82.2556%
117	13	Substations	6,933	1,230	5,703	82.2556%
117	14	Lines	10,546	1,871	8,675	82.2556%
	15	Subtransmission				
	16		958	35	923	96.3118%
	17	Step-Up Substations	5,040	894	4,146	82.2556%
	18	Hi-Volt Transmission	10,546	1,871	8,675	82.2556%
	19	Subtransmission				
	20		16,545	2,801	13,744	83.0699%
	21	TOTAL TRANSMISSION DEPREC EXPENSE				

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DEPRECIATION EXPENSE - DEPRE

ALLOC FACTOR	LINE NO.		TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO
	22	<u>DISTRIBUTION DEPREC EXPENSE</u>				
105	23	Substations	4,438	-	4,438	100.0000%
	24					
310	25	Poles Direct	890	-	890	100.0000%
105	26	Poles Primary	8,030	-	8,030	100.0000%
106	27	Poles Secondary	1,345	-	1,345	100.0000%
	28	TOTAL POLES	10,265	-	10,265	100.0000%
	29					
310	30	OH Lines Direct	155	-	155	100.0000%
105	31	OH Lines Primary	5,684	-	5,684	100.0000%
106	32	OH Lines Secondary	1,182	-	1,182	100.0000%
	33	TOTAL OH LINES	7,021	-	7,021	100.0000%
	34					
310	35	UG Lines Direct	-	-	-	0.0000%
105	36	UG Lines Primary	7,983	-	7,983	100.0000%
106	37	UG Lines Secondary	1,998	-	1,998	100.0000%
	38	TOTAL UG LINES	9,982	-	9,982	100.0000%
	39					
106	40	Transformers	15,857	-	15,857	100.0000%
	41					
307	42	Services	5,777	-	5,777	100.0000%
308	43	Meters	4,595	14	4,580	99.6857%
309	44	Interruptible Equipment	68	-	68	100.0000%
310	45	Street Lighting	8,375	-	8,375	100.0000%
	46					
	47	Total Distribution Expense				
	48	Distribution Expense	46,518	-	46,518	100.0000%
	49	Distribution Expense	19,861	14	19,846	99.9273%
	50					
	51	TOTAL DISTRIBUTION DEPREC EXPENSE	66,379	14	66,364	99.9782%
	52					
	53					
	54	<u>PROD. TRANS & DIST DEPREC EXPENSE</u>				
	55	Production	95,010	3,504	91,505	96.3118%
	56	Production	4,438	164	4,274	96.3118%
	57	Transmission	5,040	894	4,146	82.2556%
	58	Subtransmission	10,546	1,871	8,675	82.2556%
	59	Distribution Primary	26,135	-	26,135	100.0000%
	60	Distribution Secondary	20,383	-	20,383	100.0000%
	61	Distribution	19,861	14	19,846	99.9273%
	62	Other	-	-	-	0.0000%
	63					
	64	TOTAL PROD, TRANS & DIST DEPREC EXP	181,412	6,448	174,964	96.4457%

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DEPRECIATION EXPENSE - DEPRE

ALLOC FACTOR	LINE NO.			TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO
	65	<u>PLUS: COMMUNICATION EQP DEPREC EXP</u>					
101	66	Production	DEM	1,163	43	1,120	96.3118%
201	67	Production	EGY	360	13	347	96.4332%
117	68	Transmission	DEM	172	30	141	82.2556%
117	69	Subtransmission	DEM	113	20	93	82.2556%
105	70	Distribution Primary	DEM	623	-	623	100.0000%
106	71	Distribution Secondary	DEM	371	-	371	100.0000%
907	72	Distribution	CUST	249	0	248	99.9477%
311	73	Other	CUST	440	0	440	99.9736%
	74						
	75	TOTAL COMMUNICATION EQP DEPREC EXP		3,490	106	3,384	96.9502%
	76						
	77	<u>PLUS: TRANSPORTATION EQP DEPREC EXP</u>					
101	78	Production	DEM	-	-	-	0.0000%
201	79	Production	EGY	-	-	-	0.0000%
117	80	Transmission	DEM	-	-	-	0.0000%
117	81	Subtransmission	DEM	-	-	-	0.0000%
105	82	Distribution Primary	DEM	-	-	-	0.0000%
106	83	Distribution Secondary	DEM	-	-	-	0.0000%
907	84	Distribution	CUST	-	-	-	0.0000%
311	85	Other	CUST	-	-	-	0.0000%
	86						
	87	TOTAL TRANSPORTATION EQP DEPREC EXP		-	-	-	0.0000%
	88						
	89	<u>PLUS: GENERAL & INTANGIBLE DEPREC EXP</u>					
101	90	Production	DEM	6,521	240	6,280	96.3118%
201	91	Production	EGY	2,375	85	2,291	96.4332%
117	92	Transmission	DEM	96	17	79	82.2556%
117	93	Subtransmission	DEM	490	87	403	82.2556%
105	94	Distribution Primary	DEM	1,737	-	1,737	100.0000%
106	95	Distribution Secondary	DEM	929	-	929	100.0000%
907	96	Distribution	CUST	1,640	1	1,639	99.9477%
311	97	Other	CUST	2,902	1	2,901	99.9736%
	98						
	99	TOTAL GENERAL & INTANGIBLE DEPREC EXP		16,690	431	16,259	97.4183%
	100						
	101	<u>EQUALS: DEPRECIATION EXPENSE</u>					
102		Production	DEM	102,693	3,788	98,906	96.3118%
103		Production	EGY	7,173	261	6,912	96.3581%
104		Transmission	DEM	5,308	942	4,366	82.2556%
105		Subtransmission	DEM	11,149	1,978	9,171	82.2556%
106		Distribution Primary	DEM	28,495	-	28,495	100.0000%
107		Distribution Secondary	DEM	21,683	-	21,683	100.0000%
108		Distribution	CUST	21,749	15	21,734	99.9291%
109		Other	CUST	3,342	1	3,341	99.9736%
	110						
	111	TOTAL DEPRECIATION EXPENSE		201,593	6,985	194,608	96.5350%

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TAXES OTHER THAN INCOME TAXES - TXOTH

ALLOC FACTOR	LINE NO.			TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO
	1	<u>PAYROLL TAXES</u>					
101	2	Production	DEM	4,137	153	3,984	96.3118%
201	3	Production	EGY	1,507	54	1,453	96.4332%
117	4	Transmission	DEM	61	11	50	82.2556%
117	5	Subtransmission	DEM	311	55	256	82.2556%
105	6	Distribution Primary	DEM	1,102	-	1,102	100.0000%
106	7	Distribution Secondary	DEM	589	-	589	100.0000%
907	8	Distribution	CUST	1,040	1	1,040	99.9477%
311	9	Other	CUST	1,841	0	1,841	99.9736%
	10	TOTAL PAYROLL TAXES		<u>10,588</u>	<u>273</u>	<u>10,315</u>	<u>97.4183%</u>
	11						
	12	<u>PLUS: PROPERTY TAXES</u>					
101	13	Production	DEM	28,522	1,052	27,470	96.3118%
201	14	Production	EGY	2,113	75	2,038	96.4332%
117	15	Transmission	DEM	1,500	266	1,234	82.2556%
117	16	Subtransmission	DEM	3,312	588	2,725	82.2556%
105	17	Distribution Primary	DEM	7,968	-	7,968	100.0000%
106	18	Distribution Secondary	DEM	5,011	-	5,011	100.0000%
907	19	Distribution	CUST	4,253	2	4,250	99.9477%
311	20	Other	CUST	310	0	310	99.9736%
	21	TOTAL PROPERTY TAXES		<u>52,988</u>	<u>1,963</u>	<u>51,005</u>	<u>96.2568%</u>
	22						
	23	<u>PLUS: FUTURE USE</u>					
101	24	Production	DEM	-	-	-	0.0000%
201	25	Production	EGY	-	-	-	0.0000%
117	26	Transmission	DEM	-	-	-	0.0000%
117	27	Subtransmission	DEM	-	-	-	0.0000%
105	28	Distribution Primary	DEM	-	-	-	0.0000%
106	29	Distribution Secondary	DEM	-	-	-	0.0000%
907	30	Distribution	CUST	-	-	-	0.0000%
311	31	Other	CUST	-	-	-	0.0000%
	32	FUTURE USE		<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0000%</u>
	33						
	34	<u>PLUS: OTHER TAXES</u>					
101	35	Production	DEM	123	5	119	96.3118%
201	36	Production	EGY	13	0	13	96.4332%
117	37	Transmission	DEM	7	1	5	82.2556%
117	38	Subtransmission	DEM	15	3	12	82.2556%
105	39	Distribution Primary	DEM	31	-	31	100.0000%
106	40	Distribution Secondary	DEM	18	-	18	100.0000%
907	41	Distribution	CUST	16	0	16	99.9477%
311	42	Other	CUST	1	0	1	99.9736%
	43	TOTAL OTHER TAXES		<u>224</u>	<u>9</u>	<u>215</u>	<u>96.0393%</u>

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TAXES OTHER THAN INCOME TAXES - TXOTH

ALLOC FACTOR	LINE NO.		TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO
	44	<u>EQUALS: NON-REVENUE TAXES</u>				
	45	Production	32,782	1,209	31,573	96.3118%
	46	Production	3,633	130	3,504	96.4332%
	47	Transmission	1,567	278	1,289	82.2556%
	48	Subtransmission	3,638	646	2,993	82.2556%
	49	Distribution Primary	9,101	-	9,101	100.0000%
	50	Distribution Secondary	5,618	-	5,618	100.0000%
	51	Distribution	5,309	3	5,306	99.9477%
	52	Other	2,152	1	2,152	99.9736%
	53	TOTAL NON-REVENUE TAXES	63,800	2,266	61,534	96.4488%
	54					
	55					
	56	<u>REGULATORY ASSESSMENT FEE</u>				
507	57	Production	407	-	407	100.0000%
507	58	Production	44	-	44	100.0000%
507	59	Transmission	22	-	22	100.0000%
507	60	Subtransmission	50	-	50	100.0000%
507	61	Distribution Primary	102	-	102	100.0000%
507	62	Distribution Secondary	60	-	60	100.0000%
507	63	Distribution	52	-	52	100.0000%
507	64	Other	4	-	4	100.0000%
	65	TOTAL REGULATORY ASSESSMENT FEE	740	-	740	100.0000%
	66					
	67					
	68	<u>EQUALS: TAXES OTHER THAN INCOME</u>				
	69	Production	33,188	1,209	31,979	96.3570%
	70	Production	3,677	130	3,548	96.4761%
	71	Transmission	1,589	278	1,311	82.4996%
	72	Subtransmission	3,688	646	3,043	82.4952%
	73	Distribution Primary	9,203	-	9,203	100.0000%
	74	Distribution Secondary	5,678	-	5,678	100.0000%
	75	Distribution	5,361	3	5,358	99.9482%
	76	Other	2,156	1	2,155	99.9737%
	77					
	78	TOTAL TAXES OTHER THAN INCOME	64,540	2,266	62,275	96.4895%

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PRESENT RATE STRUCTURE
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 DATA: PROJECTED 2009, FULLY ADJUSTED (000's)

TAMPA ELECTRIC COMPANY
 JURISDICTIONAL SEPARATION STUDY

This section performs the
 derivation of Operating Income
 Federal Tax Rate = 0.35
 FI State Tax Rate = 0.055

INCOME TAXES - INCTX

ALLOC FACTOR	LINE NO.		TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO	
	1	<u>First Step: Derivation of Operating Income</u>					
	2						
	3	<u>TOTAL OPERATING REVENUES</u>					
	4	Sales Revenue (incl. Transmission Firm Whsl)	REV	867,318	29,466	837,851	96.6026%
	5	Production	DEM	1,088	40	1,048	96.3118%
	6	Production	EGY	3,340	146	3,194	95.6211%
	7	Transmission	DEM	691	123	568	82.2556%
	8	Subtransmission	DEM	186	33	153	82.2556%
	9	Distribution Primary	DEM	9,455	-	9,455	100.0000%
	10	Distribution Secondary	DEM	202	-	202	100.0000%
	11	Distribution	CUST	39	0	39	99.9477%
	12	Other	CUST	12,848	0	12,848	100.0000%
	13	<u>TOTAL OPERATING REVENUES</u>		<u>895,167</u>	<u>29,808</u>	<u>865,359</u>	<u>96.6701%</u>
	14						
	15	<u>LESS: O&M EXPENSE</u>					
	16	Production	DEM	120,810	4,456	116,354	96.3118%
	17	Production	EGY	83,926	2,993	80,933	96.4332%
	18	Transmission	DEM	3,899	692	3,207	82.2556%
	19	Subtransmission	DEM	16,182	2,871	13,311	82.2556%
	20	Distribution Primary	DEM	48,917	-	48,917	100.0000%
	21	Distribution Secondary	DEM	21,812	-	21,812	100.0000%
	22	Distribution	CUST	30,992	28	30,965	99.9104%
	23	Other	CUST	55,447	12	55,436	99.9792%
	24	<u>TOTAL O&M EXPENSE</u>		<u>381,986</u>	<u>11,052</u>	<u>370,934</u>	<u>97.1068%</u>
	25						
	26	<u>LESS: FUEL & POWER TRANSACTIONS</u>					
	27	Production Demand	DEM	-	-	-	0.0000%
	28	Production Energy	EGY	8,017	402	7,615	94.9828%
	29	<u>TOTAL FUEL & POWER TRANSACTIONS</u>		<u>8,017</u>	<u>402</u>	<u>7,615</u>	<u>94.9828%</u>
	30						
	31	<u>LESS: DEPRECIATION EXPENSE</u>					
	32	Production	DEM	102,693	3,788	98,906	96.3118%
	33	Production	EGY	7,173	261	6,912	96.3581%
	34	Transmission	DEM	5,308	942	4,366	82.2556%
	35	Subtransmission	DEM	11,149	1,978	9,171	82.2556%
	36	Distribution Primary	DEM	28,495	-	28,495	100.0000%
	37	Distribution Secondary	DEM	21,683	-	21,683	100.0000%
	38	Distribution	CUST	21,749	15	21,734	99.9291%
	39	Other	CUST	3,342	1	3,341	99.9736%
	40	<u>TOTAL DEPRECIATION EXPENSE</u>		<u>201,593</u>	<u>6,985</u>	<u>194,608</u>	<u>96.5350%</u>

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PRESENT RATE STRUCTURE
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TAMPA ELECTRIC COMPANY
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The next section performs the Adjust to Oper Income for
 Permanent & Timing Differences and Interest Expense

INCOME TAXES - INCTX

ALLOC FACTOR	LINE NO.		TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/TOTAL RATIO	
	41	<u>LESS: AMORTIZATION EXPENSE</u>					
	42	Production	DEM	-	-	0.0000%	
	43	Production	EGY	-	-	0.0000%	
	44	Transmission	DEM	-	-	0.0000%	
	45	Subtransmission	DEM	-	-	0.0000%	
	46	Distribution Primary	DEM	-	-	0.0000%	
	47	Distribution Secondary	DEM	-	-	0.0000%	
	48	Distribution	CUST	-	-	0.0000%	
	49	Other	CUST	-	-	0.0000%	
	50	TOTAL AMORTIZATION EXPENSE		-	-	0.0000%	
	51						
	52	<u>LESS: TAXES OTHER THAN INCOME</u>					
	53	Production	DEM	33,188	1,209	31,979	96.3570%
	54	Production	EGY	3,677	130	3,548	96.4761%
	55	Transmission	DEM	1,589	278	1,311	82.4996%
	56	Subtransmission	DEM	3,688	646	3,043	82.4952%
	57	Distribution Primary	DEM	9,203	-	9,203	100.0000%
	58	Distribution Secondary	DEM	5,678	-	5,678	100.0000%
	59	Distribution	CUST	5,361	3	5,358	99.9482%
	60	Other	CUST	2,156	1	2,155	99.9737%
	61	TOTAL TAXES OTHER THAN INCOME		64,540	2,266	62,275	96.4895%
	62						
	63	<u>LESS: LOSS ON DISPOSITION</u>					
	64	Production	DEM	(863)	(32)	(832)	96.3118%
101	65	Production	EGY	(64)	(2)	(62)	96.3118%
117	66	Transmission	DEM	(43)	(8)	(35)	82.2556%
117	67	Subtransmission	DEM	(94)	(17)	(77)	82.2556%
105	68	Distribution Primary	DEM	(239)	-	(239)	100.0000%
106	69	Distribution Secondary	DEM	(152)	-	(152)	100.0000%
907	70	Distribution	CUST	(129)	(0)	(129)	99.9477%
311	71	Other	CUST	(9)	(0)	(9)	99.9736%
	72	TOTAL LOSS ON DISPOSITION		(1,593)	(59)	(1,534)	96.3239%
	73						
	74	<u>EQUALS: OPERATING INCOME</u>					
	75	Sales	REV	867,318	29,466	837,851	96.6026%
	76	Production	DEM	(254,741)	(9,380)	(245,360)	96.3177%
	77	Production	EGY	(99,390)	(3,638)	(95,752)	96.3398%
	78	Transmission	DEM	(10,063)	(1,782)	(8,281)	82.2941%
	79	Subtransmission	DEM	(30,739)	(5,446)	(25,293)	82.2844%
	80	Distribution Primary	DEM	(76,921)	-	(76,921)	100.0000%
	81	Distribution Secondary	DEM	(48,819)	-	(48,819)	100.0000%
	82	Distribution	CUST	(57,934)	(46)	(57,888)	99.9208%
	83	Other	CUST	(48,088)	(13)	(48,075)	99.9730%
	84	TOTAL OPERATING INCOME		240,624	9,162	231,462	96.1924%
	85						
	86	<u>NEXT STEP: ADJUSTMENTS TO OPER INCOME FOR PERMANENT & TIMING DIFFERENCES AND INTEREST EXPENSE</u>					
	87						
	88	<u>PLUS: PRODUCTION GROUP ITEMS</u>					
101	89	Production	DEM	(22,857)	(843)	(22,014)	96.3118%
201	90	Production	EGY	91,619	3,268	88,351	96.4332%
	91	TOTAL PRODUCTION GROUP ITEMS		68,762	2,425	66,337	96.4736%

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INCOME TAXES - INCTX

ALLOC FACTOR	LINE NO.		TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO	
	92	<u>PLUS: PLANT GROUP ITEMS</u>					
101	93	Production	DEM	(17,449)	(644)	(16,805)	96.3118%
101	94	Production	EGY	(1,292)	(48)	(1,245)	96.3118%
117	95	Transmission	DEM	(863)	(153)	(709)	82.2556%
117	96	Subtransmission	DEM	(1,904)	(338)	(1,566)	82.2556%
105	97	Distribution Primary	DEM	(4,826)	-	(4,826)	100.0000%
106	98	Distribution Secondary	DEM	(3,067)	-	(3,067)	100.0000%
907	99	Distribution	CUST	(2,603)	(1)	(2,602)	99.9477%
311	100	Other	CUST	(190)	(0)	(190)	99.9736%
	101	TOTAL PLANT GROUP ITEMS		<u>(32,194)</u>	<u>(1,183)</u>	<u>(31,010)</u>	96.3239%
	102						
	103	<u>PLUS: TAX DEPREC OVER BOOK</u>					
101	104	Production	DEM	-	-	-	0.0000%
101	105	Production	EGY	-	-	-	0.0000%
117	106	Transmission	DEM	-	-	-	0.0000%
117	107	Subtransmission	DEM	-	-	-	0.0000%
105	108	Distribution Primary	DEM	-	-	-	0.0000%
106	109	Distribution Secondary	DEM	-	-	-	0.0000%
907	110	Distribution	CUST	-	-	-	0.0000%
311	111	Other	CUST	-	-	-	0.0000%
	112	TOTAL TAX DEPREC OVER BOOK		<u>-</u>	<u>-</u>	<u>-</u>	0.0000%
	113						
	114	<u>PLUS: INTEREST EXPENSE</u>					
101	115	Production	DEM	(56,640)	(2,089)	(54,551)	96.3118%
101	116	Production	EGY	(6,154)	(227)	(5,927)	96.3118%
117	117	Transmission	DEM	(3,043)	(540)	(2,503)	82.2556%
117	118	Subtransmission	DEM	(6,935)	(1,231)	(5,705)	82.2556%
105	119	Distribution Primary	DEM	(14,229)	-	(14,229)	100.0000%
106	120	Distribution Secondary	DEM	(8,324)	-	(8,324)	100.0000%
907	121	Distribution	CUST	(7,237)	(4)	(7,233)	99.9477%
311	122	Other	CUST	(525)	(0)	(524)	99.9736%
	123	TOTAL INTEREST EXPENSE		<u>(103,087)</u>	<u>(4,090)</u>	<u>(98,997)</u>	96.0321%
	124						
	125	<u>PLUS: OTHER ADJUSTMENTS</u>					
101	126	Production	DEM	3,804	140	3,664	96.3118%
101	127	Production	EGY	256	9	246	96.3118%
117	128	Transmission	DEM	186	33	153	82.2556%
117	129	Subtransmission	DEM	416	74	342	82.2556%
105	130	Distribution Primary	DEM	1,038	-	1,038	100.0000%
106	131	Distribution Secondary	DEM	666	-	666	100.0000%
907	132	Distribution	CUST	553	0	553	99.9477%
311	133	Other	CUST	-	-	-	0.0000%
	134	TOTAL OTHER ADJUSTMENTS		<u>6,920</u>	<u>257</u>	<u>6,663</u>	96.2863%

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The next section performs the Calculation of
 Florida Income Taxes Payable After Deductions

INCOME TAXES - INCTX

ALLOC FACTOR	LINE NO.		TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO	
	135	<u>SUBTOTAL: ADJUSTMENTS TO OPERATING INCOME</u>					
	136	Production	DEM	(93,142)	(3,435)	(89,707)	96.3118%
	137	Production	EGY	84,428	3,003	81,426	96.4436%
	138	Transmission	DEM	(3,719)	(660)	(3,059)	82.2556%
	139	Subtransmission	DEM	(8,423)	(1,495)	(6,928)	82.2556%
	140	Distribution Primary	DEM	(18,017)	-	(18,017)	100.0000%
	141	Distribution Secondary	DEM	(10,726)	-	(10,726)	100.0000%
	142	Distribution	CUST	(9,287)	(5)	(9,282)	99.9477%
	143	Other	CUST	(714)	(0)	(714)	99.9736%
	144	TOTAL ADJUSTMENTS TO OPERATING INCOME		(59,599)	(2,592)	(57,007)	95.6508%
	145						
	146						
	147	<u>NEXT STEP: CALCULATION OF FLORIDA INCOME TAXES PAYABLE AFTER DEDUCTIONS</u>					
	148						
	149						
	150	<u>EQUALS: OPERATING INCOME PLUS DEDUCTIONS</u>					
	151	Sales	REV	867,318	29,466	837,851	96.6026%
	152	Production	DEM	(347,883)	(12,816)	(335,067)	96.3161%
	153	Production	EGY	(14,962)	(635)	(14,326)	95.7540%
	154	Transmission	DEM	(13,782)	(2,442)	(11,340)	82.2837%
	155	Subtransmission	DEM	(39,161)	(6,940)	(32,221)	82.2782%
	156	Distribution Primary	DEM	(94,938)	-	(94,938)	100.0000%
	157	Distribution Secondary	DEM	(59,545)	-	(59,545)	100.0000%
	158	Distribution	CUST	(67,221)	(51)	(67,170)	99.9245%
	159	Other	CUST	(48,802)	(13)	(48,789)	99.9730%
	160	TOTAL OPERATING INC PLUS DEDUCT		181,024	6,570	174,455	96.3707%
	161						
	162	<u>PLUS: FLORIDA INCOME ADJUSTMENTS</u>					
101	163	Production	DEM	5,856	216	5,640	96.3118%
101	164	Production	EGY	636	23	613	96.3118%
117	165	Transmission	DEM	315	56	259	82.2556%
117	166	Subtransmission	DEM	717	127	590	82.2556%
105	167	Distribution Primary	DEM	1,471	-	1,471	100.0000%
106	168	Distribution Secondary	DEM	861	-	861	100.0000%
907	169	Distribution	CUST	748	0	748	99.9477%
311	170	Other	CUST	54	0	54	99.9736%
	171	TOTAL FLORIDA INCOME ADJUSTMENTS		10,658	423	10,235	96.0321%

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PRESENT RATE STRUCTURE
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TAMPA ELECTRIC COMPANY
 JURISDICTIONAL SEPARATION STUDY

The next section performs the Calculation of Federal
 Income Taxes Payable After Deduct & Before Tax Adj's

INCOME TAXES - INCTX

ALLOC FACTOR	LINE NO.		TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO	
	172	<u>EQUALS: FLORIDA TAXABLE INCOME</u>					
	173	Sales	REV 867,318	29,466	837,851	96.6026%	
	174	Production	DEM (342,027)	(12,600)	(329,427)	96.3162%	
	175	Production	EGY (14,325)	(612)	(13,714)	95.7292%	
	176	Transmission	DEM (13,467)	(2,386)	(11,081)	82.2844%	
	177	Subtransmission	DEM (38,444)	(6,813)	(31,632)	82.2786%	
	178	Distribution Primary	DEM (93,467)	-	(93,467)	100.0000%	
	179	Distribution Secondary	DEM (58,684)	-	(58,684)	100.0000%	
	180	Distribution	CUST (66,472)	(50)	(66,422)	99.9242%	
	181	Other	CUST (48,748)	(13)	(48,735)	99.9730%	
	182	TOTAL FLORIDA TAXABLE INCOME	191,683	6,993	184,690	96.3518%	
	183						
	184	<u>RESULTS: FLORIDA INCOME TAX @ 0.055</u>					
	185	Sales	REV 47,702	1,621	46,082	96.6026%	
	186	Production	DEM (18,811)	(693)	(18,119)	96.3162%	
	187	Production	EGY (788)	(34)	(754)	95.7292%	
	188	Transmission	DEM (741)	(131)	(609)	82.2844%	
	189	Subtransmission	DEM (2,114)	(375)	(1,740)	82.2786%	
	190	Distribution Primary	DEM (5,141)	-	(5,141)	100.0000%	
	191	Distribution Secondary	DEM (3,228)	-	(3,228)	100.0000%	
	192	Distribution	CUST (3,656)	(3)	(3,653)	99.9242%	
	193	Other	CUST (2,681)	(1)	(2,680)	99.9730%	
	194	TOTAL FLORIDA INCOME TAX	10,543	385	10,158	96.3518%	
	195						
	196						
	197	<u>NEXT STEP: CALCULATION OF FEDERAL INCOME TAXES PAYABLE AFTER DEDUCTIONS AND BEFORE TAX ADJUSTMENTS</u>					
	198						
	199						
	200	<u>OPERATING INCOME AFTER FLORIDA TAX</u>					
	201	Sales	REV 819,615	27,846	791,770	96.6026%	
	202	Production	DEM (329,072)	(12,123)	(316,949)	96.3161%	
	203	Production	EGY (14,174)	(602)	(13,572)	95.7554%	
	204	Transmission	DEM (13,041)	(2,310)	(10,731)	82.2837%	
	205	Subtransmission	DEM (37,047)	(6,565)	(30,482)	82.2782%	
	206	Distribution Primary	DEM (89,797)	-	(89,797)	100.0000%	
	207	Distribution Secondary	DEM (56,317)	-	(56,317)	100.0000%	
	208	Distribution	CUST (63,565)	(48)	(63,517)	99.9245%	
	209	Other	CUST (46,121)	(12)	(46,109)	99.9730%	
	210	TOTAL OPER INC AFTER FLORIDA TAX	170,482	6,185	164,297	96.3718%	

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INCOME TAXES - INCTX

ALLOC FACTOR	LINE NO.		TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO	
	211	<u>PLUS: FEDERAL INCOME ADJUSTMENTS</u>					
101	212	Production	DEM	-	-	0.0000%	
101	213	Production	EGY	-	-	0.0000%	
117	214	Transmission	DEM	-	-	0.0000%	
117	215	Subtransmission	DEM	-	-	0.0000%	
105	216	Distribution Primary	DEM	-	-	0.0000%	
106	217	Distribution Secondary	DEM	-	-	0.0000%	
907	218	Distribution	CUST	-	-	0.0000%	
311	219	Other	CUST	-	-	0.0000%	
220		TOTAL FEDERAL INCOME ADJUSTMENTS		-	-	0.0000%	
221							
222		<u>EQUALS: FEDERAL TAXABLE INCOME</u>					
223		Sales	REV	819,615	27,846	791,770	96.6026%
224		Production	DEM	(329,072)	(12,123)	(316,949)	96.3161%
225		Production	EGY	(14,174)	(602)	(13,572)	95.7554%
226		Transmission	DEM	(13,041)	(2,310)	(10,731)	82.2837%
227		Subtransmission	DEM	(37,047)	(6,565)	(30,482)	82.2782%
228		Distribution Primary	DEM	(89,797)	-	(89,797)	100.0000%
229		Distribution Secondary	DEM	(56,317)	-	(56,317)	100.0000%
230		Distribution	CUST	(63,565)	(48)	(63,517)	99.9245%
231		Other	CUST	(46,121)	(12)	(46,109)	99.9730%
232		TOTAL FEDERAL TAXABLE INCOME		170,482	6,185	164,297	96.3718%
233							
234		<u>RESULTS: FEDERAL INCOME TAX @ 0.35</u>					
235		Sales	REV	286,865	9,746	277,119	96.6026%
236		Production	DEM	(115,175)	(4,243)	(110,932)	96.3161%
237		Production	EGY	(4,961)	(211)	(4,750)	95.7554%
238		Transmission	DEM	(4,564)	(809)	(3,756)	82.2837%
239		Subtransmission	DEM	(12,966)	(2,298)	(10,669)	82.2782%
240		Distribution Primary	DEM	(31,429)	-	(31,429)	100.0000%
241		Distribution Secondary	DEM	(19,711)	-	(19,711)	100.0000%
242		Distribution	CUST	(22,248)	(17)	(22,231)	99.9245%
243		Other	CUST	(16,142)	(4)	(16,138)	99.9730%
244		TOTAL FEDERAL INCOME TAX		59,669	2,165	57,504	96.3718%

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The next section reflects Deferred Inc Taxes, ITC and Adj's to
 State & Fed Taxes and then Totals All Income Taxes

INCOME TAXES - INCTX

ALLOC FACTOR	LINE NO.		TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO	
	245	<u>DEFERRED INCOME TAXES, ITC AND ADJUSTMENTS TO STATE & FEDERAL TAXES</u>					
	246						
	247	<u>ADJUSTMENTS TO INCOME TAXES</u>					
	248	Production	DEM	(10,967)	(404)	(10,563)	96.3118%
101	249	Production	EGY	(1,192)	(44)	(1,148)	96.3118%
117	250	Transmission	DEM	(589)	(105)	(485)	82.2556%
117	251	Subtransmission	DEM	(1,343)	(238)	(1,105)	82.2556%
105	252	Distribution Primary	DEM	(2,755)	-	(2,755)	100.0000%
106	253	Distribution Secondary	DEM	(1,612)	-	(1,612)	100.0000%
907	254	Distribution	CUST	(1,401)	(1)	(1,401)	99.9477%
311	255	Other	CUST	(102)	(0)	(102)	99.9736%
	256	TOTAL ADJUSTMENT TO INCOME TAXES		<u>(19,960)</u>	<u>(792)</u>	<u>(19,168)</u>	96.0321%
	257						
	258						
	259	<u>FINAL STEP: TOTALING OF ALL INCOME TAXES</u>					
	260	(Florida Tax + Federal Tax + Adjustments)					
	261						
	262	<u>TOTAL INCOME TAXES</u>					
	263	Sales	REV	334,568	11,367	323,201	96.6026%
	264	Production	DEM	(144,954)	(5,340)	(139,613)	96.3158%
	265	Production	EGY	(6,940)	(288)	(6,652)	95.8480%
	266	Transmission	DEM	(5,894)	(1,044)	(4,850)	82.2810%
	267	Subtransmission	DEM	(16,424)	(2,911)	(13,513)	82.2764%
	268	Distribution Primary	DEM	(39,325)	-	(39,325)	100.0000%
	269	Distribution Secondary	DEM	(24,550)	-	(24,550)	100.0000%
	270	Distribution	CUST	(27,305)	(20)	(27,285)	99.9257%
	271	Other	CUST	(18,925)	(5)	(18,920)	99.9730%
	272						
	273	TOTAL INCOME TAXES		<u>50,251</u>	<u>1,757</u>	<u>48,493</u>	96.5026%

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PLANT IN SERVICE - PLTSVC

ALLOC FACTOR	LINE NO.			TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO
	1	<u>PRODUCTION PLANT</u>					
101	2	Production Demand	DEM	2,974,503	109,705	2,864,797	96.3118%
101	3	Production Energy	EGY	202,581	7,472	195,110	96.3118%
	4	TOTAL PRODUCTION PLANT		<u>3,177,084</u>	<u>117,177</u>	<u>3,059,907</u>	96.3118%
	5						
	6						
	7	<u>TRANSMISSION PLANT</u>					
101	8	Step-Up Substations	DEM	<u>38,374</u>	<u>1,415</u>	<u>36,958</u>	96.3118%
117	10	High-Volt Substations & Lines	DEM	<u>147,700</u>	<u>26,209</u>	<u>121,492</u>	82.2556%
	11						
	12	Subtransmission					
117	13	Substations	DEM	147,542	26,180	121,362	82.2556%
117	14	Lines	DEM	182,226	32,335	149,891	82.2556%
	15	Subtransmission		<u>329,768</u>	<u>58,515</u>	<u>271,253</u>	82.2556%
	16						
	17	Step-Up Substations	DEM	38,374	1,415	36,958	96.3118%
	18	Hi-Volt Transmission	DEM	147,700	26,209	121,492	82.2556%
	19	Subtransmission	DEM	329,768	58,515	271,253	82.2556%
	20						
	21	TOTAL TRANSMISSION PLANT		<u>515,842</u>	<u>86,139</u>	<u>429,703</u>	83.3013%

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PLANT IN SERVICE - PLTSVC

ALLOC FACTOR	LINE NO.			TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO
	22	<u>DISTRIBUTION PLANT</u>					
105	23	Substations	DEM	183,609	-	183,609	100.0000%
	24						
310	25	Poles Direct	CUST	18,065	-	18,065	100.0000%
105	26	Poles Primary	DEM	162,927	-	162,927	100.0000%
106	27	Poles Secondary	DEM	27,291	-	27,291	100.0000%
	28	TOTAL POLES		<u>208,284</u>	-	<u>208,284</u>	100.0000%
	29						
310	30	OH Lines Direct	CUST	4,812	-	4,812	100.0000%
105	31	OH Lines Primary	DEM	175,958	-	175,958	100.0000%
106	32	OH Lines Secondary	DEM	36,603	-	36,603	100.0000%
	33	TOTAL OH LINES		<u>217,373</u>	-	<u>217,373</u>	100.0000%
	34						
310	35	UG Lines Direct	CUST	-	-	-	0.0000%
105	36	UG Lines Primary	DEM	299,666	-	299,666	100.0000%
106	37	UG Lines Secondary	DEM	75,009	-	75,009	100.0000%
	38	TOTAL UG LINES		<u>374,675</u>	-	<u>374,675</u>	100.0000%
	39						
106	40	Transformers	DEM	388,642	-	388,642	100.0000%
	41						
307	42	Services	CUST	179,477	-	179,477	100.0000%
308	43	Meters	CUST	72,960	229	72,730	99.6857%
309	44	Interruptible Equipment	CUST	2,520	-	2,520	100.0000%
310	45	Street Lighting	CUST	160,478	-	160,478	100.0000%
	46						
	47	Distribution Plant	DEM	1,349,705	-	1,349,705	100.0000%
	48	Distribution Plant	CUST	438,311	229	438,082	99.9477%
	49						
	50	TOTAL DISTRIBUTION PLANT		<u>1,788,017</u>	229	<u>1,787,787</u>	99.9872%
	51						
	52						
	53	<u>PROD, TRANS, & DIST PLANT</u>					
	54	Production	DEM	3,012,876	111,121	2,901,756	96.3118%
	55	Production	EGY	202,581	7,472	195,110	96.3118%
	56	Transmission	DEM	147,700	26,209	121,492	82.2556%
	57	Subtransmission	DEM	329,768	58,515	271,253	82.2556%
	58	Distribution Primary	DEM	822,159	-	822,159	100.0000%
	59	Distribution Secondary	DEM	527,546	-	527,546	100.0000%
	60	Distribution	CUST	438,311	229	438,082	99.9477%
	61	Other	CUST	-	-	-	0.0000%
	62	TOTAL PROD, TRANS, & DIST PLANT		<u>5,480,943</u>	203,545	<u>5,277,397</u>	96.2863%

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PLANT IN SERVICE - PLTSVC

ALLOC FACTOR	LINE NO.		TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO	
	63	<u>PLUS: COMMUNICATION EQUIPMENT</u>					
101	64	Production	12,480	460	12,020	96.3118%	
201	65	Production	3,864	138	3,726	96.4332%	
117	66	Transmission	1,842	327	1,515	82.2556%	
117	67	Subtransmission	1,209	215	995	82.2556%	
105	68	Distribution Primary	6,681	-	6,681	100.0000%	
106	69	Distribution Secondary	3,984	-	3,984	100.0000%	
907	70	Distribution	2,667	1	2,666	99.9477%	
311	71	Other	4,721	1	4,720	99.9736%	
	72	TOTAL COMMUNICATION EQUIPMENT	37,449	1,142	36,306	96.9502%	
	73						
	74	<u>PLUS: TRANSPORTATION EQUIPMENT</u>					
101	75	Production	1,214	45	1,169	96.3118%	
201	76	Production	442	16	426	96.4332%	
117	77	Transmission	246	44	203	82.2556%	
117	78	Subtransmission	1,254	223	1,032	82.2556%	
105	79	Distribution Primary	4,629	-	4,629	100.0000%	
106	80	Distribution Secondary	2,563	-	2,563	100.0000%	
907	81	Distribution	4,692	2	4,690	99.9477%	
311	82	Other	2,820	1	2,819	99.9736%	
	83	TOTAL TRANSPORTATION EQUIPMENT	17,861	330	17,531	98.1523%	
	84						
	85	<u>PLUS: GENERAL & INTANGIBLE</u>					
101	86	Production	58,824	2,170	56,655	96.3118%	
201	87	Production	21,629	771	20,857	96.4332%	
117	88	Transmission	2,730	484	2,245	82.2556%	
117	89	Subtransmission	4,385	778	3,607	82.2556%	
105	90	Distribution Primary	19,902	-	19,902	100.0000%	
106	91	Distribution Secondary	8,308	-	8,308	100.0000%	
907	92	Distribution	14,670	8	14,663	99.9477%	
311	93	Other	26,009	7	26,002	99.9736%	
	94	TOTAL GENERAL & INTANGIBLE	156,458	4,218	152,240	97.3041%	
	95						
	96	<u>EQUALS: PLANT IN SERVICE</u>					
97	97	Production	3,085,394	113,795	2,971,599	96.3118%	
98	98	Production	228,516	8,397	220,120	96.3256%	
99	99	Transmission	152,518	27,063	125,455	82.2556%	
100	100	Subtransmission	336,616	59,731	276,886	82.2556%	
101	101	Distribution Primary	853,372	-	853,372	100.0000%	
102	102	Distribution Secondary	542,402	-	542,402	100.0000%	
103	103	Distribution	460,341	241	460,100	99.9477%	
104	104	Other	33,550	9	33,541	99.9736%	
105							
106	106	TOTAL PLANT IN SERVICE	5,692,710	209,235	5,483,474	96.3245%	

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PLANT HELD FOR FUTURE USE - PHFFU

ALLOC FACTOR	LINE NO.		TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO
	1	<u>PLANT HELD FOR FUTURE USE</u>				
101	2	Production	1,990	73	1,917	96.3118%
101	3	Production	210	8	203	96.3118%
117	4	Transmission	9,817	1,742	8,075	82.2556%
117	5	Subtransmission	21,928	3,891	18,037	82.2556%
105	6	Distribution Primary	9,098	-	9,098	100.0000%
106	7	Distribution Secondary	-	-	-	0.0000%
907	8	Distribution	-	-	-	0.0000%
311	9	Other	-	-	-	0.0000%
	10					
	11	TOTAL PLANT HELD FOR FUTURE USE	43,044	5,714	37,330	86.7249%

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ACCUMULATED RESERVE FOR DEPRECIATION - ACCDPR

ALLOC FACTOR	LINE NO.		TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO
	1	<u>PRODUCTION RESERVE</u>				
101	2	Production Demand	966,163	35,634	930,529	96.3118%
101	3	Production Energy	92,048	3,395	88,653	96.3118%
	4	TOTAL PRODUCTION DEPRE RESERVE	1,058,212	39,029	1,019,183	96.3118%
	5					
	6					
	7	<u>TRANSMISSION RESERVE</u>				
101	8	Step-Up Substations	9,600	354	9,246	96.3118%
	9					
117	10	High-Volt Transmission Lines	49,617	8,804	40,813	82.2556%
	11					
	12	Subtransmission				
117	13	Substations	36,157	6,416	29,741	82.2556%
117	14	Lines	66,422	11,786	54,636	82.2556%
	15	Subtransmission	102,579	18,202	84,377	82.2556%
	16					
	17	Step-Up Substations	9,600	354	9,246	96.3118%
	18	Hi-Volt Transmission	49,617	8,804	40,813	82.2556%
	19	Subtransmission	102,579	18,202	84,377	82.2556%
	20					
	21	TOTAL TRANSMISSION DEPRE RESERVE	161,795	27,360	134,435	83.0896%

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ACCUMULATED RESERVE FOR DEPRECIATION - ACCDPR

ALLOC FACTOR	LINE NO.		TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/TOTAL RATIO
	22	<u>DISTRIBUTION RESERVE</u>				
105	23	Substations	51,880	-	51,880	100.0000%
	24					
310	25	Poles Direct	9,216	-	9,216	100.0000%
105	26	Poles Primary	83,116	-	83,116	100.0000%
106	27	Poles Secondary	13,922	-	13,922	100.0000%
	28	TOTAL POLES	106,254	-	106,254	100.0000%
	29					
310	30	OH Lines Direct	2,422	-	2,422	100.0000%
105	31	OH Lines Primary	88,573	-	88,573	100.0000%
106	32	OH Lines Secondary	18,425	-	18,425	100.0000%
	33	TOTAL OH LINES	109,421	-	109,421	100.0000%
	34					
310	35	UG Lines Direct	-	-	-	0.0000%
105	36	UG Lines Primary	82,769	-	82,769	100.0000%
106	37	UG Lines Secondary	20,718	-	20,718	100.0000%
	38	TOTAL UG LINES	103,486	-	103,486	100.0000%
	39					
106	40	Transformers	163,900	-	163,900	100.0000%
	41					
307	42	Services	66,252	-	66,252	100.0000%
308	43	Dist Meters	22,919	72	22,847	99.6857%
309	44	Interruptible Equipment	889	-	889	100.0000%
310	45	Street Lighting	72,499	-	72,499	100.0000%
	46					
	47	Distribution Reserve	523,302	-	523,302	100.0000%
	48	Distribution Reserve	174,197	72	174,125	99.9586%
	49					
	50	TOTAL DISTRIBUTION DEPRE RESERVE	697,500	72	697,428	99.9897%
	51					
	52					
	53	<u>PROD, TRANS, & DIST RESERVE</u>				
	54	Production	975,763	35,988	939,775	96.3118%
	55	Production	92,048	3,395	88,653	96.3118%
	56	Transmission	49,617	8,804	40,813	82.2556%
	57	Subtransmission	102,579	18,202	84,377	82.2556%
	58	Distribution Primary	306,337	-	306,337	100.0000%
	59	Distribution Secondary	216,965	-	216,965	100.0000%
	60	Distribution	174,197	72	174,125	99.9586%
	61	Other	-	-	-	0.0000%
	62					
	63	TOTAL PROD, TRANS, & DIST DEPRE RESERVE	1,917,507	66,461	1,851,046	96.5340%

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ACCUMULATED RESERVE FOR DEPRECIATION - ACCDPR

ALLOC FACTOR	LINE NO.		TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO	
	64	<u>PLUS: COMMUNICATION EQUIPMENT</u>					
101	65	Production	DEM	6,363	235	6,128	96.3118%
201	66	Production	EGY	1,970	70	1,900	96.4332%
117	67	Transmission	DEM	939	167	772	82.2556%
117	68	Subtransmission	DEM	617	109	507	82.2556%
105	69	Distribution Primary	DEM	3,406	-	3,406	100.0000%
106	70	Distribution Secondary	DEM	2,031	-	2,031	100.0000%
907	71	Distribution	CUST	1,360	1	1,359	99.9477%
311	72	Other	CUST	2,407	1	2,406	99.9736%
	73	TOTAL COMM EQUIP DEP RESE		19,093	582	18,511	96.9502%
	74						
	75	<u>PLUS: TRANSPORTATION EQUIPMENT</u>					
101	76	Production	DEM	450	17	434	96.3118%
201	77	Production	EGY	164	6	158	96.4332%
117	78	Transmission	DEM	105	19	87	82.2556%
117	79	Subtransmission	DEM	536	95	441	82.2556%
105	80	Distribution Primary	DEM	1,980	-	1,980	100.0000%
106	81	Distribution Secondary	DEM	1,096	-	1,096	100.0000%
907	82	Distribution	CUST	2,007	1	2,006	99.9477%
311	83	Other	CUST	1,206	0	1,206	99.9736%
	84	TOTAL TRANSP EQUIP DEP RESE		7,545	138	7,408	98.1749%
	85						
	86	<u>PLUS: GENERAL & INTANGIBLE</u>					
101	87	Production	DEM	22,782	840	21,942	96.3118%
201	88	Production	EGY	8,325	297	8,028	96.4332%
117	89	Transmission	DEM	576	102	474	82.2556%
117	90	Subtransmission	DEM	1,708	303	1,405	82.2556%
105	91	Distribution Primary	DEM	6,615	-	6,615	100.0000%
106	92	Distribution Secondary	DEM	3,236	-	3,236	100.0000%
907	93	Distribution	CUST	5,713	3	5,710	99.9477%
311	94	Other	CUST	10,117	3	10,115	99.9736%
	95	TOTAL GENERAL & INTANGIBLE		59,071	1,548	57,523	97.3793%
	96						
	97	<u>EQUALS: DEPRECIATION RESERVE</u>					
98	98	Production	DEM	1,005,358	37,080	968,279	96.3118%
99	99	Production	EGY	102,507	3,768	98,739	96.3242%
100	100	Transmission	DEM	51,238	9,092	42,146	82.2556%
101	101	Subtransmission	DEM	105,439	18,710	86,730	82.2556%
102	102	Distribution Primary	DEM	318,338	-	318,338	100.0000%
103	103	Distribution Secondary	DEM	223,328	-	223,328	100.0000%
104	104	Distribution	CUST	183,278	77	183,201	99.9581%
105	105	Other	CUST	13,730	4	13,727	99.9736%
	106						
	107	TOTAL DEPRECIATION RESERVE		2,003,217	68,729	1,934,488	96.5691%

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WORKING CAPITAL - WKCAP

ALLOC FACTOR	LINE NO.		TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/TOTAL RATIO
	1	<u>MATERIALS & SUPPLIES</u>				
101	2	Production	31,786	1,172	30,614	96.3118%
101	3	Production	2,137	79	2,058	96.3118%
117	4	Transmission	1,558	277	1,282	82.2556%
117	5	Subtransmission	3,479	617	2,862	82.2556%
105	6	Distribution Primary	8,674	-	8,674	100.0000%
106	7	Distribution Secondary	5,566	-	5,566	100.0000%
907	8	Distribution	4,624	2	4,622	99.9477%
311	9	Other	-	-	-	0.0000%
	10	TOTAL MATERIALS & SUPPLIES	57,825	2,147	55,678	96.2863%
	11					
	12	<u>PLUS: CASH</u>				
101	13	Production	-	-	-	0.0000%
101	14	Production	-	-	-	0.0000%
117	15	Transmission	-	-	-	0.0000%
117	16	Subtransmission	-	-	-	0.0000%
105	17	Distribution Primary	-	-	-	0.0000%
106	18	Distribution Secondary	-	-	-	0.0000%
907	19	Distribution	-	-	-	0.0000%
311	20	Other	-	-	-	0.0000%
	21	TOTAL CASH	-	-	-	0.0000%
	22					
	23	<u>PLUS: NET ADDITIONS</u>				
101	24	Production	183,196	6,757	176,439	96.3118%
101	25	Production	13,572	501	13,071	96.3118%
117	26	Transmission	9,632	1,709	7,923	82.2556%
117	27	Subtransmission	21,275	3,775	17,500	82.2556%
105	28	Distribution Primary	51,176	-	51,176	100.0000%
106	29	Distribution Secondary	32,184	-	32,184	100.0000%
907	30	Distribution	27,315	14	27,301	99.9477%
311	31	Other	1,991	1	1,990	99.9736%
	32	TOTAL NET ADDITIONS	340,342	12,756	327,585	96.2519%
	33					
	34	<u>MINUS: NET DEDUCTIONS</u>				
101	35	Production	284,522	10,494	274,029	96.3118%
101	36	Production	21,079	777	20,301	96.3118%
117	37	Transmission	14,960	2,655	12,306	82.2556%
117	38	Subtransmission	33,042	5,863	27,179	82.2556%
105	39	Distribution Primary	79,482	-	79,482	100.0000%
106	40	Distribution Secondary	49,986	-	49,986	100.0000%
907	41	Distribution	42,423	22	42,401	99.9477%
311	42	Other	3,092	1	3,091	99.9736%
	43	TOTAL NET DEDUCTIONS	528,586	19,812	508,775	96.2519%

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WORKING CAPITAL - WKCAP

ALLOC FACTOR	LINE NO.		TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO
	44	<u>PLUS: FUEL INVENTORY</u>				
201	45	Production	98,437	3,511	94,926	96.4332%
	46	TOTAL FUEL INVENTORY	98,437	3,511	94,926	96.4332%
	47					
	48	<u>EQUALS: WORKING CAPITAL</u>				
	49	Production	(69,540)	(2,565)	(66,975)	96.3118%
	50	Production	93,068	3,313	89,755	96.4402%
	51	Transmission	(3,769)	(669)	(3,101)	82.2556%
	52	Subtransmission	(8,288)	(1,471)	(6,817)	82.2556%
	53	Distribution Primary	(19,632)	-	(19,632)	100.0000%
	54	Distribution Secondary	(12,236)	-	(12,236)	100.0000%
	55	Distribution	(10,484)	(5)	(10,478)	99.9477%
	56	Other	(1,101)	(0)	(1,101)	99.9736%
	57					
	58	TOTAL WORKING CAPITAL	(31,982)	(1,397)	(30,585)	95.6317%

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TAMPA ELECTRIC COMPANY
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CONSTRUCTION WORK IN PROGRESS - CWIP

ALLOC FACTOR	LINE NO.		TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO
	1	<u>PRODUCTION CWIP</u>				
101	2	Production Demand	78,187	2,884	75,304	96.3118%
101	3	Production Energy	7,495	276	7,219	96.3118%
	4	TOTAL PRODUCTION CWIP	85,683	3,160	82,523	96.3118%
	5					
	6					
	7	<u>TRANSMISSION CWIP</u>				
101	8	Step-Up Substations	-	-	-	0.0000%
117	9	Hi-Volt Transmission	5,037	894	4,143	82.2556%
117	10	Subtransmission Common	11,246	1,996	9,251	82.2556%
	11	TOTAL TRANSMISSION CWIP	16,283	2,889	13,394	82.2556%
	12					
	13					
	14	<u>DISTRIBUTION CWIP</u>				
105	15	Distribution Primary	677	-	677	100.0000%
106	16	Distribution Secondary	434	-	434	100.0000%
907	17	Distribution	361	0	361	99.9477%
	18	TOTAL DISTRIBUTION CWIP	1,472	0	1,472	99.9872%
	19					
	20					
	21	<u>PROD, TRANS & DIST CWIP</u>				
	22	Production	78,187	2,884	75,304	96.3118%
	23	Production	7,495	276	7,219	96.3118%
	24	Transmission	5,037	894	4,143	82.2556%
	25	Subtransmission	11,246	1,996	9,251	82.2556%
	26	Distribution Primary	677	-	677	100.0000%
	27	Distribution Secondary	434	-	434	100.0000%
	28	Distribution	361	0	361	99.9477%
	29	Other	-	-	-	0.0000%
	30	TOTAL PROD, TRANS & DIST CWIP	103,439	6,050	97,389	94.1514%

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CONSTRUCTION WORK IN PROGRESS - CWIP

ALLOC FACTOR	LINE NO.		TOTAL COMPANY	FERC JURIS	FP&C JURIS	FP&C/ TOTAL RATIO
	31	<u>PLUS: GENERAL CWIP</u>				
101	32	Production	1,477	54	1,422	96.3118%
201	33	Production	538	19	519	96.4332%
117	34	Transmission	22	4	18	82.2556%
117	35	Subtransmission	111	20	91	82.2556%
105	36	Distribution Primary	393	-	393	100.0000%
106	37	Distribution Secondary	210	-	210	100.0000%
907	38	Distribution	371	0	371	99.9477%
311	39	Other	657	0	657	99.9736%
	40	TOTAL GENERAL CWIP	<u>3,780</u>	<u>98</u>	<u>3,682</u>	<u>97.4183%</u>
	41					
	42	<u>EQUALS: TOTAL CWIP</u>				
	43	Production	79,664	2,938	76,726	96.3118%
	44	Production	8,033	296	7,738	96.3199%
	45	Transmission	5,059	898	4,161	82.2556%
	46	Subtransmission	11,357	2,015	9,342	82.2556%
	47	Distribution Primary	1,070	-	1,070	100.0000%
	48	Distribution Secondary	645	-	645	100.0000%
	49	Distribution	732	0	732	99.9477%
	50	Other	657	0	657	99.9736%
	51					
	52	TOTAL CWIP	<u>107,219</u>	<u>6,147</u>	<u>101,071</u>	<u>94.2666%</u>

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NET PLANT AND RATE BASE - RBASE

ALLOC FACTOR	LINE NO.		TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO	
	1	<u>PLANT IN SERVICE</u>					
	2	Production	DEM	3,085,394	113,795	2,971,599	96.3118%
	3	Production	EGY	228,516	8,397	220,120	96.3256%
	4	Transmission	DEM	152,518	27,063	125,455	82.2556%
	5	Subtransmission	DEM	336,616	59,731	276,886	82.2556%
	6	Distribution Primary	DEM	853,372	-	853,372	100.0000%
	7	Distribution Secondary	DEM	542,402	-	542,402	100.0000%
	8	Distribution	CUST	460,341	241	460,100	99.9477%
	9	Other	CUST	33,550	9	33,541	99.9736%
	10	TOTAL PLANT IN SERVICE		<u>5,692,710</u>	<u>209,235</u>	<u>5,483,474</u>	96.3245%
	11						
	12	<u>PLUS: PLANT HELD FOR FUTURE USE</u>					
	13	Production	DEM	1,990	73	1,917	96.3118%
	14	Production	EGY	210	8	203	96.3118%
	15	Transmission	DEM	9,817	1,742	8,075	82.2556%
	16	Subtransmission	DEM	21,928	3,891	18,037	82.2556%
	17	Distribution Primary	DEM	9,098	-	9,098	100.0000%
	18	Distribution Secondary	DEM	-	-	-	0.0000%
	19	Distribution	CUST	-	-	-	0.0000%
	20	Other	CUST	-	-	-	0.0000%
	21	TOTAL PLANT HELD FOR FUTURE USE		<u>43,044</u>	<u>5,714</u>	<u>37,330</u>	86.7249%
	22						
	23	<u>EQUALS: TOTAL PLANT</u>					
	24	Production	DEM	3,087,385	113,869	2,973,516	96.3118%
	25	Production	EGY	228,727	8,404	220,322	96.3256%
	26	Transmission	DEM	162,335	28,805	133,529	82.2556%
	27	Subtransmission	DEM	358,545	63,622	294,923	82.2556%
	28	Distribution Primary	DEM	862,470	-	862,470	100.0000%
	29	Distribution Secondary	DEM	542,402	-	542,402	100.0000%
	30	Distribution	CUST	460,341	241	460,100	99.9477%
	31	Other	CUST	33,550	9	33,541	99.9736%
	32	TOTAL PLANT		<u>5,735,754</u>	<u>214,950</u>	<u>5,520,804</u>	96.2525%
	33						
	34	<u>LESS: DEPRECIATION RESERVE</u>					
	35	Production	DEM	1,005,358	37,080	968,279	96.3118%
	36	Production	EGY	102,507	3,768	98,739	96.3242%
	37	Transmission	DEM	51,238	9,092	42,146	82.2556%
	38	Subtransmission	DEM	105,439	18,710	86,730	82.2556%
	39	Distribution Primary	DEM	318,338	-	318,338	100.0000%
	40	Distribution Secondary	DEM	223,328	-	223,328	100.0000%
	41	Distribution	CUST	183,278	77	183,201	99.9581%
	42	Other	CUST	13,730	4	13,727	99.9736%
	43	TOTAL DEPRECIATION RESERVE		<u>2,003,217</u>	<u>68,729</u>	<u>1,934,488</u>	96.5691%

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NET PLANT AND RATE BASE - RBASE

ALLOC FACTOR	LINE NO.		TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO	
	44	<u>EQUALS: NET PLANT</u>					
	45	Production	DEM	2,082,026	76,789	2,005,237	96.3118%
	46	Production	EGY	126,220	4,636	121,583	96.3267%
	47	Transmission	DEM	111,097	19,713	91,383	82.2556%
	48	Subtransmission	DEM	253,105	44,912	208,193	82.2556%
	49	Distribution Primary	DEM	544,132	-	544,132	100.0000%
	50	Distribution Secondary	DEM	319,073	-	319,073	100.0000%
	51	Distribution	CUST	277,064	164	276,900	99.9408%
	52	Other	CUST	19,819	5	19,814	99.9736%
	53	TOTAL NET PLANT		<u>3,732,537</u>	<u>146,220</u>	<u>3,586,316</u>	96.0825%
	54						
	55	<u>PLUS: WORKING CAPITAL</u>					
	56	Production	DEM	(69,540)	(2,565)	(66,975)	96.3118%
	57	Production	EGY	93,068	3,313	89,755	96.4402%
	58	Transmission	DEM	(3,769)	(669)	(3,101)	82.2556%
	59	Subtransmission	DEM	(8,288)	(1,471)	(6,817)	82.2556%
	60	Distribution Primary	DEM	(19,632)	-	(19,632)	100.0000%
	61	Distribution Secondary	DEM	(12,236)	-	(12,236)	100.0000%
	62	Distribution	CUST	(10,484)	(5)	(10,478)	99.9477%
	63	Other	CUST	(1,101)	(0)	(1,101)	99.9736%
	64	TOTAL WORKING CAPITAL		<u>(31,982)</u>	<u>(1,397)</u>	<u>(30,585)</u>	95.6317%
	65						
	66	<u>PLUS: CWIP</u>					
	67	Production	DEM	79,664	2,938	76,726	96.3118%
	68	Production	EGY	8,033	296	7,738	96.3199%
	69	Transmission	DEM	5,059	898	4,161	82.2556%
	70	Subtransmission	DEM	11,357	2,015	9,342	82.2556%
	71	Distribution Primary	DEM	1,070	-	1,070	100.0000%
	72	Distribution Secondary	DEM	645	-	645	100.0000%
	73	Distribution	CUST	732	0	732	99.9477%
	74	Other	CUST	657	0	657	99.9736%
	75	TOTAL CWIP		<u>107,219</u>	<u>6,147</u>	<u>101,071</u>	94.2666%
	76						
	77	<u>EQUALS: RATE BASE</u>					
	78	Production	DEM	2,092,151	77,162	2,014,988	96.3118%
	79	Production	EGY	227,321	8,245	219,076	96.3729%
	80	Transmission	DEM	112,386	19,942	92,444	82.2556%
	81	Subtransmission	DEM	256,174	45,457	210,718	82.2556%
	82	Distribution Primary	DEM	525,571	-	525,571	100.0000%
	83	Distribution Secondary	DEM	307,482	-	307,482	100.0000%
	84	Distribution	CUST	267,312	159	267,153	99.9405%
	85	Other	CUST	19,375	5	19,370	99.9736%
	86	TOTAL RATE BASE		<u>3,807,773</u>	<u>150,970</u>	<u>3,656,802</u>	96.0352%

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PRESENT RATE STRUCTURE

ALLOCATION FACTOR REPORT

LINE NO.	FACTOR NO.		TOTAL COMPANY	FERC JURIS	FPSC JURIS
1	101	12 Coincident Peak	3,828,295	141,195	3,687,100
2		% of Total Company	100.0000%	3.6882%	96.3118%
3					
4	105	Distribution Primary - NCP	4,504,139	-	4,504,139
5		% of Total Company	100.0000%	0.0000%	100.0000%
6					
7	106	Customer Max Demands @ Secondary	6,794,523	-	6,794,523
8		% of Total Company	100.0000%	0.0000%	100.0000%
9					
10	117	12 CP - Transmission	4,592,291	814,874	3,777,417
11		% of Total Company	100.0000%	17.7444%	82.2556%
12					
13	121	Weighted 12 CP & 1/13th (excl IS CP)	1	-	1,000
14		% of Total Company	100.0000%	0.0000%	100.0000%
15					
16	122	Weighted 12 CP & 1/13th (incl IS CP)	1	-	100%
17		% of Total Company	100.0000%	0.0000%	100.0000%
18					
19	123	Weighted 12 CP & 25% (excl IS CP)	1	-	100%
20		% of Total Company	100.0000%	0.0000%	100.0000%
21					
22	124	Weighted 12 CP & 25% (incl IS CP)	1	-	100%
23		% of Total Company	100.0000%	0.0000%	100.0000%
24					
25	125	Proposed Weighted 12 CP & 1/13th (incl IS CP)	1	-	1
26		% of Total Company	100.0000%	0.0000%	100.0000%
27					
28	126	Proposed Weighted 12 CP & 25% (incl IS CP)	1	-	1
29		% of Total Company	100.0000%	0.0000%	100.0000%
30					
31	201	MWH at Generation	21,787,049	777,094	21,009,955
32		% of Total Company	100.0000%	3.5668%	96.4332%
33					
34	202	Direct Wholesale	1	1	-
35		% of Total Company	100.0000%	100.0000%	0.0000%
36					
37	203	MWH at Meter	20,732,424	767,383	19,965,041
38		% of Total Company	100.0000%	3.7014%	96.2986%
39					
40	204	MWH at Generation (No Resale)	21,009,955	-	21,009,955
41		% of Total Company	100.0000%	0.0000%	100.0000%

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PRESENT RATE STRUCTURE

ALLOCATION FACTOR REPORT

LINE NO.	FACTOR NO.		TOTAL COMPANY	FERC JURIS	FPSC JURIS
42	307	Weighted Services - Customer	489,920	-	489,920
43		% of Total Company	100.0000%	0.0000%	100.0000%
44					
45	308	Weighted Meters - Customer	78,258	246	78,012
46		% of Total Company	100.0000%	0.3143%	99.6857%
47					
48	309	Interruptible Equip. - DirAlloc.	1	-	1
49		% of Total Company	100.0000%	0.0000%	100.0000%
50					
51	310	Street Lighting - DirAlloc	1	-	1
52		% of Total Company	100.0000%	0.0000%	100.0000%
53					
54	311	Billing & Meter Rd & Misc- DirAlloc	26,404,912	6,959	26,397,953
55		% of Total Company	100.0000%	0.0264%	99.9736%
56					
57	312	Sales Expense - DirAlloc	2,508,361	-	2,508,361
58		% of Total Company	100.0000%	0.0000%	100.0000%
59					
60	313	Serv & Info Expense - DirAlloc	1,206,459	-	1,206,459
61		% of Total Company	100.0000%	0.0000%	100.0000%
62					
63	401	Power Supply Billing Determinant	-	-	-
64		% of Total Company	0.0000%	0.0000%	0.0000%
65					
66	402	Pri. Demand Billing Determinant	-	-	-
67		% of Total Company	0.0000%	0.0000%	0.0000%
68					
69	403	Sec Demand Billing Determinant	-	-	-
70		% of Total Company	0.0000%	0.0000%	0.0000%
71					
72	404	Power Supply Energy Billing Determinant	-	-	-
73		% of Total Company	0.0000%	0.0000%	0.0000%
74					
75	405	Customer Billing Determinant	8,161,044	60	8,160,984
76		% of Total Company	100.0000%	0.0007%	99.9993%
77					
78	408	Distribution Primary Mwh	-	-	-
79		% of Total Company	0.0000%	0.0000%	0.0000%
80					
81	410	Distribution Secondary Mwh	-	-	-
82		% of Total Company	0.0000%	0.0000%	0.0000%

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PRESENT RATE STRUCTURE

ALLOCATION FACTOR REPORT

LINE NO.	FACTOR NO.		TOTAL COMPANY	FERC JURIS	FPSC JURIS
83	501	Revenue from Sales - DirAlloc	857,711	19,860	837,851
84		% of Total Company	100.0000%	2.3155%	97.6845%
85					
86	502	Service Charges - DirAlloc	12,610,061	-	12,610,061
87		% of Total Company	100.0000%	0.0000%	100.0000%
88					
89	507	Revenue from Sales - Retail Only			837,851
90		% of Total Company			100.0000%
91					
92	607	PTD O&M Exp- DistrCustomer	16,803	15	16,788
93		% of Total Company	100.0000%	0.0896%	99.9104%
94					
95	907	PTD Plant - DistrCustomer	438,311	229	438,082
96		% of Total Company	100.0000%	0.0523%	99.9477%

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RATE OF RETURN SUMMARY - ROR

REPORT	LINE NO.	FERC JURIS	METHOD OF ASSIGNMENT
ROR	1	<u>OPERATING REVENUES</u>	
ROR	2	Sales Revenue (incl Firm Whsl)	29,466
ROR	3	Other Revenues	342
ROR	4		
ROR	5	TOTAL OPERATING REVENUES	29,808
ROR	6		
ROR	7		
ROR	8	<u>OPERATING EXPENSES</u>	
ROR	9	Power Transactions	402
ROR	10	O&M Expense	11,052
ROR	11	Deprec & Amortiz Expense	6,985
ROR	12	Taxes Other than Income	2,266
ROR	13	Income Taxes	1,757
ROR	14	Gain/(Loss) on Disp	(59)
ROR	15		
ROR	16	TOTAL OPERATING EXPENSES	22,404
ROR	17		
ROR	18		
ROR	19	NET OPERATING INCOME	7,405
ROR	20		
ROR	21		
ROR	22	<u>RATE BASE</u>	
ROR	23	Plant in Service	209,235
ROR	24	Plant Held for Future Use	5,714
ROR	25	Working Capital	(1,397)
ROR	26	Construction Work in Progress	6,147
ROR	27	Less: Depreciation Reserve	68,729
ROR	28		
ROR	29	TOTAL RATE BASE	150,970
ROR	30		
ROR	31		
ROR	32		
ROR	33	RATE OF RETURN (%)	4.90

LINE 1 BROUGHT FORWARD FROM OPREV
 SUM LINES 3,11,23 & 33 FORWARD FROM OPREV

SUM

LINE 8 BROUGHT FORWARD FROM O&M
 LINE 97 BROUGHT FORWARD FROM O&M
 LINE 111 BROUGHT FORWARD FROM DEPRE
 LINE 78 BROUGHT FORWARD FROM TXOTH
 LINE 273 BROUGHT FORWARD FROM INCTX
 LINE 72 BROUGHT FORWARD FROM INCTX

SUM

LINE 5 LESS LINE 16 FROM ROR

LINE 106 BROUGHT FORWARD FROM PLTSVC
 LINE 11 BROUGHT FORWARD FROM PHFFU
 LINE 58 BROUGHT FORWARD FROM WKCAP
 LINE 52 BROUGHT FORWARD FROM CWIP
 LINE 107 BROUGHT FORWARD FROM ACCDPR

SUM

LINE 19 DIVIDED BY LINE 29 * 100 FROM ROR

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OPERATING REVENUES - OPREV

REPORT	LINE NO.	FERC JURIS	METHOD OF ASSIGNMENT
OPREV	1	<u>SALES REVENUE</u> 19,860	ALLOC FACTOR # 501 -- REVENUE FROM SALES - DIRALLOC
OPREV	2		
OPREV	3	<u>MISC SERVICE REVENUE: Acct 451</u> -	ALLOC FACTOR # 502 -- SERVICE CHARGES - DIRALLOC
OPREV	4		
OPREV	5	<u>RENT REVENUE: Acct 454</u>	
OPREV	6	Production -	ALLOC FACTOR # 101 -- 12 COINCIDENT PEAK
OPREV	7	Transmission 115	ALLOC FACTOR # 117 -- 12 CP - TRANSMISSION
OPREV	8	Subtransmission 33	ALLOC FACTOR # 117 -- 12 CP - TRANSMISSION
OPREV	9	Distribution Primary -	ALLOC FACTOR # 105 -- DISTRIBUTION PRIMARY - NCP
OPREV	10	Distribution Secondary -	ALLOC FACTOR # 106 -- CUSTOMER MAX DEMANDS @ SECONDARY
OPREV	11	<u>TOTAL RENT REVENUE</u> 148	
OPREV	12		
OPREV	13	<u>PLANT RELATED REVENUE: Acct 456</u>	
OPREV	14	Production 40	ALLOC FACTOR # 101 -- 12 COINCIDENT PEAK
OPREV	15	Production 1	ALLOC FACTOR # 201 -- MWH AT GENERATION
OPREV	16	Transmission 7	ALLOC FACTOR # 117 -- 12 CP - TRANSMISSION
OPREV	17	Transmission Firm Whsl (incl in Sales Revenue) 9,606	ALLOC FACTOR # 202 -- DIRECT WHOLESALE
OPREV	18	Subtransmission -	ALLOC FACTOR # 117 -- 12 CP - TRANSMISSION
OPREV	19	Distribution Primary -	ALLOC FACTOR # 105 -- DISTRIBUTION PRIMARY - NCP
OPREV	20	Distribution Secondary -	ALLOC FACTOR # 106 -- CUSTOMER MAX DEMANDS @ SECONDARY
OPREV	21	Distribution 0	ALLOC FACTOR # 907 -- PTD PLANT - DISTRCUSTOMER
OPREV	22	Other 0	ALLOC FACTOR # 311 -- BILLING & METER RD & MISC- DIRALLOC
OPREV	23	<u>TOTAL PLANT RELATED REVENUE</u> 9,655	
OPREV	24		
OPREV	25	<u>ENERGY-RELATED REVENUE: Acct 456</u>	
OPREV	26	Steam & Miscellaneous 149	ALLOC FACTOR # 201 -- MWH AT GENERATION
OPREV	27	Other SO2 Whsl (14)	ALLOC FACTOR # 202 -- DIRECT WHOLESALE
OPREV	28	<u>Subtotal Non-Sales Revenue</u> 135	
OPREV	29	Collect Fee/Sales Tax -	ALLOC FACTOR # 204 -- MWH AT GENERATION (NO RESALE)
OPREV	30	Energy Power Sales 10	ALLOC FACTOR # 201 -- MWH AT GENERATION
OPREV	31	Unbilled Revenue -	ALLOC FACTOR # 204 -- MWH AT GENERATION (NO RESALE)
OPREV	32	<u>Subtotal Sales Revenue</u> 10	
OPREV	33	<u>TOTAL ENERGY RELATED REVENUE</u> 146	
OPREV	34		
OPREV	35	<u>TOTAL OPERATING REVENUE</u>	
OPREV	36	Sales (incl Firm Whsl) 29,466	SUM LINE 1 FROM OPREV
OPREV	37	Production 40	SUM LINES 6, 14 FROM OPREV
OPREV	38	Production 146	SUM LINES 15, 26, 27, 30, 31 FROM OPREV
OPREV	39	Transmission 123	SUM LINES 7, 16, 17 FROM OPREV
OPREV	40	Subtransmission 33	SUM LINES 8, 18 FROM OPREV
OPREV	41	Distribution Primary -	SUM LINES 9, 19 FROM OPREV
OPREV	42	Distribution Secondary -	SUM LINES 10, 20 FROM OPREV
OPREV	43	Distribution 0	SUM LINE 21 FROM OPREV
OPREV	44	Other 0	SUM LINES 3, 22, 29 FROM OPREV
OPREV	45		
OPREV	46	<u>TOTAL OPERATING REVENUE</u> 29,808	SUM

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OPERATION & MAINTENANCE EXPENSES - O&M

REPORT	LINE NO.	FERC JURIS	METHOD OF ASSIGNMENT
O&M	1	<u>FUEL & POWER TRANSACTIONS</u>	
O&M	2	Direct Non-Jurisdictional	-
O&M	3	Direct Non-Jurisdictional	402
O&M	4	Direct Retail Jurisdictional	-
O&M	5		
O&M	6	Production Demand	-
O&M	7	Production Energy	402
O&M	8	TOTAL FUEL & POWER TRANSACTIONS O&M	402
O&M	9		
O&M	10		
O&M	11	<u>PRODUCTION O&M</u>	
O&M	12	Production Demand	2,392
O&M	13	Production Energy	2,480
O&M	14	TOTAL PRODUCTION O&M	4,873
O&M	15		
O&M	16		
O&M	17	<u>TRANSMISSION O&M</u>	
O&M	18	Step-Up Substations	69
O&M	19		
O&M	20	High-Volt Transmission	372
O&M	21		
O&M	22	Subtransmission	
O&M	23	Substations	1,269
O&M	24	Lines	514
O&M	25	Subtransmission	1,783
O&M	26		
O&M	27	Transmission O&M	
O&M	28	Step-Up Substations	69
O&M	29	Hi-Volt Transmission	372
O&M	30	Subtransmission	1,783
O&M	31		
O&M	32	TOTAL TRANSMISSION O&M	2,223

ALLOC FACTOR # 202 -- DIRECT WHOLESALE
 ALLOC FACTOR # 202 -- DIRECT WHOLESALE
 ALLOC FACTOR # 204 -- MWH AT GENERATION (NO RESALE)
 SUM LINE 2 FROM O&M
 SUM LINES 3, 4 FROM O&M
 ALLOC FACTOR # 101 -- 12 COINCIDENT PEAK
 ALLOC FACTOR # 201 -- MWH AT GENERATION
 ALLOC FACTOR # 101 -- 12 COINCIDENT PEAK
 ALLOC FACTOR # 117 -- 12 CP - TRANSMISSION
 ALLOC FACTOR # 117 -- 12 CP - TRANSMISSION
 ALLOC FACTOR # 117 -- 12 CP - TRANSMISSION
 ALLOC FACTOR # 117 -- 12 CP - TRANSMISSION
 SUM LINE 17 FROM O&M
 SUM LINE 20 FROM O&M
 SUM LINE 25 FROM O&M
 SUM

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OPERATION & MAINTENANCE EXPENSES - O&M

REPORT	LINE NO.	FERC JURIS	METHOD OF ASSIGNMENT
O&M	33	<u>DISTRIBUTION O&M</u>	
O&M	34	Substations	-
O&M	35		ALLOC FACTOR # 105 -- DISTRIBUTION PRIMARY - NCP
O&M	36	OH Lines Direct	-
O&M	37	OH Lines Primary	-
O&M	38	OH Lines Secondary	-
O&M	39	TOTAL OH LINES	-
O&M	40		ALLOC FACTOR # 106 -- CUSTOMER MAX DEMANDS @ SECONDARY
O&M	41	UG Lines Direct	-
O&M	42	UG Lines Primary	-
O&M	43	UG Lines Secondary	-
O&M	44	TOTAL UG LINES	-
O&M	45		ALLOC FACTOR # 310 -- STREET LIGHTING - DIRALLOC
O&M	46	Transformers Line	-
O&M	47		ALLOC FACTOR # 105 -- DISTRIBUTION PRIMARY - NCP
O&M	48	Services	-
O&M	49	Meters	15
O&M	50	Interruptible Equipment	-
O&M	51	Street Lighting	-
O&M	52		ALLOC FACTOR # 309 -- INTERRUPTIBLE EQUIP. - DIRALLOC
O&M	53	Distribution O&M	-
O&M	54	Distribution O&M	15
O&M	55		ALLOC FACTOR # 310 -- STREET LIGHTING - DIRALLOC
O&M	56	TOTAL DISTRIBUTION O&M	15
O&M	57		SUM LINES 34, 37, 38, 42, 43, 46 FROM O&M
O&M	58		SUM LINES 36, 41, 48, 49, 50, 51 FROM O&M
O&M	59	<u>PROD. TRANS & DIST O&M</u>	
O&M	60	Production	2,461
O&M	61	Production	2,480
O&M	62	Transmission	372
O&M	63	Subtransmission	1,783
O&M	64	Distribution Primary	-
O&M	65	Distribution Secondary	-
O&M	66	Distribution	15
O&M	67	Other	-
O&M	68	TOTAL PROD, TRANS & DIST O&M	7,111
			SUM LINES 12, 28 FROM O&M
			SUM LINE 13 FROM O&M
			SUM LINE 29 FROM O&M
			SUM LINE 30 FROM O&M
			SUM LINES 34, 37, 42 FROM O&M
			SUM LINES 38, 43, 46 FROM O&M
			SUM LINES 36, 41, 48, 49, 50, 51 FROM O&M
			EQUAL ZERO

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OPERATION & MAINTENANCE EXPENSES - O&M

REPORT	LINE NO.	FERC JURIS	METHOD OF ASSIGNMENT
O&M	69	<u>PLUS: OTHER CUSTOMER O&M</u>	
O&M	70	Uncollectible	
O&M	71	Billing & Misc	7
O&M	72	Cust Svc & Info	-
O&M	73	Sales	-
O&M	74	TOTAL OTHER CUSTOMER O&M	<u>7</u>
O&M	75		
O&M	76	<u>PLUS: ADMIN & GENERAL O&M</u>	
O&M	77	Production	1,995
O&M	78	Production	513
O&M	79	Transmission	320
O&M	80	Subtransmission	1,088
O&M	81	Distribution Primary	-
O&M	82	Distribution Secondary	-
O&M	83	Distribution	13
O&M	84	Other	5
O&M	85	TOTAL ADMIN & GENERAL O&M	<u>3,933</u>
O&M	86		
O&M	87	<u>EQUALS: O&M EXP LESS FUEL & POWER TRANS</u>	
O&M	88	Production	4,456
O&M	89	Production	2,993
O&M	90	Transmission	692
O&M	91	Subtransmission	2,871
O&M	92	Distribution Primary	-
O&M	93	Distribution Secondary	-
O&M	94	Distribution	28
O&M	95	Other	12
O&M	96		
O&M	97	TOTAL O&M EXPENSE (EXCL. FUEL & POWER TRANS.)	<u>11,052</u>
O&M	98		
O&M	99	<u>EQUALS: O&M EXP PLUS FUEL & POWER TRANS</u>	
O&M	100	Production	4,456
O&M	101	Production	3,396
O&M	102	Transmission	692
O&M	103	Subtransmission	2,871
O&M	104	Distribution Primary	-
O&M	105	Distribution Secondary	-
O&M	106	Distribution	28
O&M	107	Other	12
O&M	108		
O&M	109	TOTAL O&M EXPENSE (INCL. FUEL & POWER TRANS.)	<u>11,454</u>

ALLOC FACTOR # 507 - REVENUE FROM SALES - RETAIL ONLY
 ALLOC FACTOR # 311 - BILLING & METER RD & MISC - DIRALLOC
 ALLOC FACTOR # 313 - SERV & INFO EXPENSE - DIRALLOC
 ALLOC FACTOR # 312 - SALES EXPENSE - DIRALLOC

ALLOC FACTOR # 101 - 12 COINCIDENT PEAK
 ALLOC FACTOR # 201 - MWH AT GENERATION
 ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
 ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
 ALLOC FACTOR # 105 - DISTRIBUTION PRIMARY - NCP
 ALLOC FACTOR # 106 - CUSTOMER MAX DEMANDS @ SECONDARY
 ALLOC FACTOR # 607 - PTD O&M EXP - DISTRCUSTOMER
 ALLOC FACTOR # 311 - BILLING & METER RD & MISC - DIRALLOC

SUM LINES 60, 77 FROM O&M
 SUM LINES 61, 78 FROM O&M
 SUM LINES 62, 79 FROM O&M
 SUM LINES 63, 80 FROM O&M
 SUM LINES 64, 81 FROM O&M
 SUM LINES 65, 82 FROM O&M
 SUM LINES 66, 83 FROM O&M
 SUM LINES 67, 84 FROM O&M

SUM LINES 6, 88 FROM O&M
 SUM LINES 7, 89 FROM O&M
 SUM LINE 90 FROM O&M
 SUM LINE 91 FROM O&M
 SUM LINE 92 FROM O&M
 SUM LINE 93 FROM O&M
 SUM LINE 94 FROM O&M
 SUM LINE 95 FROM O&M

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DEPRECIATION EXPENSE - DEPRE

REPORT	LINE NO.		FERC JURIS	METHOD OF ASSIGNMENT
DEPRE	1	<u>PRODUCTION DEPREC EXPENSE</u>		
DEPRE	2	Production Demand	3,469	ALLOC FACTOR # 101 -- 12 COINCIDENT PEAK
DEPRE	3	Production Energy	164	ALLOC FACTOR # 101 -- 12 COINCIDENT PEAK
DEPRE	4	TOTAL PRODUCTION DEPRE EXPENSE	3,632	
DEPRE	5			
DEPRE	6			
DEPRE	7	<u>TRANSMISSION DEPREC EXPENSE</u>		
DEPRE	8	Step-Up Substations	35	ALLOC FACTOR # 101 -- 12 COINCIDENT PEAK
DEPRE	9			
DEPRE	10	High-Volt Transmission	894	ALLOC FACTOR # 117 -- 12 CP - TRANSMISSION
DEPRE	11			
DEPRE	12	Subtransmission		
DEPRE	13	Substations	641	ALLOC FACTOR # 117 -- 12 CP - TRANSMISSION
DEPRE	14	Lines	1,230	ALLOC FACTOR # 117 -- 12 CP - TRANSMISSION
DEPRE	15	Subtransmission	1,871	
DEPRE	16			
DEPRE	17	Step-Up Substations	35	SUM LINE 8 FROM DEPRE
DEPRE	18	Hi-Volt Transmission	894	SUM LINE 10 FROM DEPRE
DEPRE	19	Subtransmission	1,871	SUM LINE 15 FROM DEPRE
DEPRE	20			
DEPRE	21	TOTAL TRANSMISSION DEPREC EXPENSE	2,801	SUM

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DEPRECIATION EXPENSE - DEPREE

REPORT	LINE NO.	FERC JURIS	METHOD OF ASSIGNMENT
DEPRE	22		<u>DISTRIBUTION DEPREC EXPENSE</u>
DEPRE	23	-	Substations
DEPRE	24	-	ALLOC FACTOR # 105 -- DISTRIBUTION PRIMARY - NCP
DEPRE	25	-	Poles Direct
DEPRE	26	-	ALLOC FACTOR # 310 -- STREET LIGHTING - DIRALLOC
DEPRE	27	-	ALLOC FACTOR # 105 -- DISTRIBUTION PRIMARY - NCP
DEPRE	28	-	ALLOC FACTOR # 106 -- CUSTOMER MAX DEMANDS @ SECONDARY
DEPRE	29	-	TOTAL POLES
DEPRE	30	-	OH Lines Direct
DEPRE	31	-	ALLOC FACTOR # 310 -- STREET LIGHTING - DIRALLOC
DEPRE	32	-	ALLOC FACTOR # 105 -- DISTRIBUTION PRIMARY - NCP
DEPRE	33	-	ALLOC FACTOR # 106 -- CUSTOMER MAX DEMANDS @ SECONDARY
DEPRE	34	-	TOTAL OH LINES
DEPRE	35	-	UG Lines Direct
DEPRE	36	-	ALLOC FACTOR # 310 -- STREET LIGHTING - DIRALLOC
DEPRE	37	-	ALLOC FACTOR # 105 -- DISTRIBUTION PRIMARY - NCP
DEPRE	38	-	ALLOC FACTOR # 106 -- CUSTOMER MAX DEMANDS @ SECONDARY
DEPRE	39	-	TOTAL UG LINES
DEPRE	40	-	Transformers
DEPRE	41	-	ALLOC FACTOR # 106 -- CUSTOMER MAX DEMANDS @ SECONDARY
DEPRE	42	-	Services
DEPRE	43	14	ALLOC FACTOR # 307 -- WEIGHTED SERVICES - CUSTOMER
DEPRE	44	-	ALLOC FACTOR # 308 -- WEIGHTED METERS - CUSTOMER
DEPRE	45	-	ALLOC FACTOR # 309 -- INTERRUPTIBLE EQUIP. - DIRALLOC.
DEPRE	46	-	ALLOC FACTOR # 310 -- STREET LIGHTING - DIRALLOC
DEPRE	47	-	Total Distribution Expense
DEPRE	48	-	Distribution Expense
DEPRE	49	14	SUM LINES 23, 26, 27, 31, 32, 36, 37, 40 FROM DEPREE
DEPRE	50	-	SUM LINES 25, 30, 35, 42, 43, 44, 45 FROM DEPREE
DEPRE	51	14	TOTAL DISTRIBUTION DEPREC EXPENSE
DEPRE	52	-	SUM
DEPRE	53	-	
DEPRE	54		<u>PROD. TRANS & DIST DEPREC EXPENSE</u>
DEPRE	55	3,504	Production
DEPRE	56	164	Production
DEPRE	57	894	Transmission
DEPRE	58	1,871	Subtransmission
DEPRE	59	-	Distribution Primary
DEPRE	60	-	Distribution Secondary
DEPRE	61	14	Distribution
DEPRE	62	-	Other
DEPRE	63	-	
DEPRE	64	6,448	TOTAL PROD, TRANS & DIST DEPREC EXP

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DEPRECIATION EXPENSE - DEPRE

REPORT	LINE NO.	FERC JURIS	METHOD OF ASSIGNMENT
DEPRE	65		<u>PLUS: COMMUNICATION EQP DEPREC EXP</u>
DEPRE	66	43	ALLOC FACTOR # 101 -- 12 COINCIDENT PEAK
DEPRE	67	13	ALLOC FACTOR # 201 -- MWH AT GENERATION
DEPRE	68	30	ALLOC FACTOR # 117 -- 12 CP - TRANSMISSION
DEPRE	69	20	ALLOC FACTOR # 117 -- 12 CP - TRANSMISSION
DEPRE	70	-	ALLOC FACTOR # 105 -- DISTRIBUTION PRIMARY - NCP
DEPRE	71	-	ALLOC FACTOR # 106 -- CUSTOMER MAX DEMANDS @ SECONDARY
DEPRE	72	0	ALLOC FACTOR # 907 -- PTD PLANT - DISTRCUSTOMER
DEPRE	73	0	ALLOC FACTOR # 311 -- BILLING & METER RD & MISC- DIRALLOC
DEPRE	74		
DEPRE	75	106	
DEPRE	76		
DEPRE	77		<u>PLUS: TRANSPORTATION EQP DEPREC EXP</u>
DEPRE	78	-	ALLOC FACTOR # 101 -- 12 COINCIDENT PEAK
DEPRE	79	-	ALLOC FACTOR # 201 -- MWH AT GENERATION
DEPRE	80	-	ALLOC FACTOR # 117 -- 12 CP - TRANSMISSION
DEPRE	81	-	ALLOC FACTOR # 117 -- 12 CP - TRANSMISSION
DEPRE	82	-	ALLOC FACTOR # 105 -- DISTRIBUTION PRIMARY - NCP
DEPRE	83	-	ALLOC FACTOR # 106 -- CUSTOMER MAX DEMANDS @ SECONDARY
DEPRE	84	-	ALLOC FACTOR # 907 -- PTD PLANT - DISTRCUSTOMER
DEPRE	85	-	ALLOC FACTOR # 311 -- BILLING & METER RD & MISC- DIRALLOC
DEPRE	86		
DEPRE	87	-	
DEPRE	88		
DEPRE	89		<u>PLUS: GENERAL & INTANGIBLE DEPREC EXP</u>
DEPRE	90	240	ALLOC FACTOR # 101 -- 12 COINCIDENT PEAK
DEPRE	91	85	ALLOC FACTOR # 201 -- MWH AT GENERATION
DEPRE	92	17	ALLOC FACTOR # 117 -- 12 CP - TRANSMISSION
DEPRE	93	87	ALLOC FACTOR # 117 -- 12 CP - TRANSMISSION
DEPRE	94	-	ALLOC FACTOR # 105 -- DISTRIBUTION PRIMARY - NCP
DEPRE	95	-	ALLOC FACTOR # 106 -- CUSTOMER MAX DEMANDS @ SECONDARY
DEPRE	96	1	ALLOC FACTOR # 907 -- PTD PLANT - DISTRCUSTOMER
DEPRE	97	1	ALLOC FACTOR # 311 -- BILLING & METER RD & MISC- DIRALLOC
DEPRE	98		
DEPRE	99	431	
DEPRE	100		
DEPRE	101		<u>EQUALS: DEPRECIATION EXPENSE</u>
DEPRE	102	3,788	SUM LINES 55, 66, 78, 90 FROM DEPRE
DEPRE	103	261	SUM LINES 56, 67, 79, 91 FROM DEPRE
DEPRE	104	942	SUM LINES 57, 68, 80, 92 FROM DEPRE
DEPRE	105	1,978	SUM LINES 58, 69, 81, 93 FROM DEPRE
DEPRE	106	-	SUM LINES 59, 70, 82, 94 FROM DEPRE
DEPRE	107	-	SUM LINES 60, 71, 83, 95 FROM DEPRE
DEPRE	108	15	SUM LINES 61, 72, 84, 96 FROM DEPRE
DEPRE	109	1	SUM LINES 62, 73, 85, 97 FROM DEPRE
DEPRE	110		
DEPRE	111	6,985	SUM

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TAXES OTHER THAN INCOME TAXES - TXOTH

REPORT	LINE NO.	FERC JURIS	METHOD OF ASSIGNMENT
TXOTH	1	<u>PAYROLL TAXES</u>	
TXOTH	2	Production	153
TXOTH	3	Production	54
TXOTH	4	Transmission	11
TXOTH	5	Subtransmission	55
TXOTH	6	Distribution Primary	-
TXOTH	7	Distribution Secondary	-
TXOTH	8	Distribution	1
TXOTH	9	Other	0
TXOTH	10	TOTAL PAYROLL TAXES	<u>273</u>
TXOTH	11		
TXOTH	12	<u>PLUS: PROPERTY TAXES</u>	
TXOTH	13	Production	1,052
TXOTH	14	Production	75
TXOTH	15	Transmission	266
TXOTH	16	Subtransmission	588
TXOTH	17	Distribution Primary	-
TXOTH	18	Distribution Secondary	-
TXOTH	19	Distribution	2
TXOTH	20	Other	0
TXOTH	21	TOTAL PROPERTY TAXES	<u>1,983</u>
TXOTH	22		
TXOTH	23	<u>PLUS: FUTURE USE</u>	
TXOTH	24	Production	-
TXOTH	25	Production	-
TXOTH	26	Transmission	-
TXOTH	27	Subtransmission	-
TXOTH	28	Distribution Primary	-
TXOTH	29	Distribution Secondary	-
TXOTH	30	Distribution	-
TXOTH	31	Other	-
TXOTH	32	FUTURE USE	<u>-</u>
TXOTH	33		
TXOTH	34	<u>PLUS: OTHER TAXES</u>	
TXOTH	35	Production	5
TXOTH	36	Production	0
TXOTH	37	Transmission	1
TXOTH	38	Subtransmission	3
TXOTH	39	Distribution Primary	-
TXOTH	40	Distribution Secondary	-
TXOTH	41	Distribution	0
TXOTH	42	Other	0
TXOTH	43	TOTAL OTHER TAXES	<u>9</u>

ALLOC FACTOR # 101 -- 12 COINCIDENT PEAK
 ALLOC FACTOR # 201 -- MWH AT GENERATION
 ALLOC FACTOR # 117 -- 12 CP - TRANSMISSION
 ALLOC FACTOR # 117 -- 12 CP - TRANSMISSION
 ALLOC FACTOR # 105 -- DISTRIBUTION PRIMARY - NCP
 ALLOC FACTOR # 106 -- CUSTOMER MAX DEMANDS @ SECONDARY
 ALLOC FACTOR # 907 -- PTD PLANT - DISTRCUSTOMER
 ALLOC FACTOR # 311 -- BILLING & METER RD & MISC- DIRALLOC

ALLOC FACTOR # 101 -- 12 COINCIDENT PEAK
 ALLOC FACTOR # 201 -- MWH AT GENERATION
 ALLOC FACTOR # 117 -- 12 CP - TRANSMISSION
 ALLOC FACTOR # 117 -- 12 CP - TRANSMISSION
 ALLOC FACTOR # 105 -- DISTRIBUTION PRIMARY - NCP
 ALLOC FACTOR # 106 -- CUSTOMER MAX DEMANDS @ SECONDARY
 ALLOC FACTOR # 907 -- PTD PLANT - DISTRCUSTOMER
 ALLOC FACTOR # 311 -- BILLING & METER RD & MISC- DIRALLOC

ALLOC FACTOR # 101 -- 12 COINCIDENT PEAK
 ALLOC FACTOR # 201 -- MWH AT GENERATION
 ALLOC FACTOR # 117 -- 12 CP - TRANSMISSION
 ALLOC FACTOR # 117 -- 12 CP - TRANSMISSION
 ALLOC FACTOR # 105 -- DISTRIBUTION PRIMARY - NCP
 ALLOC FACTOR # 106 -- CUSTOMER MAX DEMANDS @ SECONDARY
 ALLOC FACTOR # 907 -- PTD PLANT - DISTRCUSTOMER
 ALLOC FACTOR # 311 -- BILLING & METER RD & MISC- DIRALLOC

ALLOC FACTOR # 101 -- 12 COINCIDENT PEAK
 ALLOC FACTOR # 201 -- MWH AT GENERATION
 ALLOC FACTOR # 117 -- 12 CP - TRANSMISSION
 ALLOC FACTOR # 117 -- 12 CP - TRANSMISSION
 ALLOC FACTOR # 105 -- DISTRIBUTION PRIMARY - NCP
 ALLOC FACTOR # 106 -- CUSTOMER MAX DEMANDS @ SECONDARY
 ALLOC FACTOR # 907 -- PTD PLANT - DISTRCUSTOMER
 ALLOC FACTOR # 311 -- BILLING & METER RD & MISC- DIRALLOC

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TAXES OTHER THAN INCOME TAXES - TXOTH

REPORT	LINE NO.	FERC JURIS	METHOD OF ASSIGNMENT
TXOTH	44	<u>EQUALS: NON-REVENUE TAXES</u>	
TXOTH	45	Production 1,209	SUM LINES 2, 13, 24, 35 FROM TXOTH
TXOTH	46	Production 130	SUM LINES 3, 14, 25, 36 FROM TXOTH
TXOTH	47	Transmission 278	SUM LINES 4, 15, 26, 37 FROM TXOTH
TXOTH	48	Subtransmission 646	SUM LINES 5, 16, 27, 38 FROM TXOTH
TXOTH	49	Distribution Primary -	SUM LINES 6, 17, 28, 39 FROM TXOTH
TXOTH	50	Distribution Secondary -	SUM LINES 7, 18, 29, 40 FROM TXOTH
TXOTH	51	Distribution 3	SUM LINES 8, 19, 30, 41 FROM TXOTH
TXOTH	52	Other 1	SUM LINES 9, 20, 31, 42 FROM TXOTH
TXOTH	53	TOTAL NON-REVENUE TAXES 2,266	
TXOTH	54		
TXOTH	55		
TXOTH	56	<u>REGULATORY ASSESSMENT FEE</u>	
TXOTH	57	Production -	ALLOC FACTOR # 507 -- REVENUE FROM SALES - RETAIL ONLY
TXOTH	58	Production -	ALLOC FACTOR # 507 -- REVENUE FROM SALES - RETAIL ONLY
TXOTH	59	Transmission -	ALLOC FACTOR # 507 -- REVENUE FROM SALES - RETAIL ONLY
TXOTH	60	Subtransmission -	ALLOC FACTOR # 507 -- REVENUE FROM SALES - RETAIL ONLY
TXOTH	61	Distribution Primary -	ALLOC FACTOR # 507 -- REVENUE FROM SALES - RETAIL ONLY
TXOTH	62	Distribution Secondary -	ALLOC FACTOR # 507 -- REVENUE FROM SALES - RETAIL ONLY
TXOTH	63	Distribution -	ALLOC FACTOR # 507 -- REVENUE FROM SALES - RETAIL ONLY
TXOTH	64	Other -	ALLOC FACTOR # 507 -- REVENUE FROM SALES - RETAIL ONLY
TXOTH	65	TOTAL REGULATORY ASSESSMENT FEE -	ALLOC FACTOR # 507 -- REVENUE FROM SALES - RETAIL ONLY
TXOTH	66		
TXOTH	67		
TXOTH	68	<u>EQUALS: TAXES OTHER THAN INCOME</u>	
TXOTH	69	Production 1,209	SUM LINES 45, 57 FROM TXOTH
TXOTH	70	Production 130	SUM LINES 46, 58 FROM TXOTH
TXOTH	71	Transmission 278	SUM LINES 47, 59 FROM TXOTH
TXOTH	72	Subtransmission 646	SUM LINES 48, 60 FROM TXOTH
TXOTH	73	Distribution Primary -	SUM LINES 49, 61 FROM TXOTH
TXOTH	74	Distribution Secondary -	SUM LINES 50, 62 FROM TXOTH
TXOTH	75	Distribution 3	SUM LINES 51, 63 FROM TXOTH
TXOTH	76	Other 1	SUM LINES 52, 64 FROM TXOTH
TXOTH	77		
TXOTH	78	TOTAL TAXES OTHER THAN INCOME 2,266	

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This section performs the
 derivation of Operating Income
 Federal Tax Rate = 0.35
 FI State Tax Rate = 0.055

INCOME TAXES - INCTX

REPORT	LINE NO.		FERC JURIS	METHOD OF ASSIGNMENT
INCTX	1	First Step: Derivation of Operating Income		
INCTX	2			
INCTX	3	<u>TOTAL OPERATING REVENUES</u>		
INCTX	4	Sales Revenue (incl. Transmission Firm Whsl)	29,466	LINE 36 BROUGHT FORWARD FROM OPREV
INCTX	5	Production	40	LINE 37 BROUGHT FORWARD FROM OPREV
INCTX	6	Production	146	LINE 38 BROUGHT FORWARD FROM OPREV
INCTX	7	Transmission	123	LINE 39 BROUGHT FORWARD FROM OPREV
INCTX	8	Subtransmission	33	LINE 40 BROUGHT FORWARD FROM OPREV
INCTX	9	Distribution Primary	-	LINE 41 BROUGHT FORWARD FROM OPREV
INCTX	10	Distribution Secondary	-	LINE 42 BROUGHT FORWARD FROM OPREV
INCTX	11	Distribution	0	LINE 43 BROUGHT FORWARD FROM OPREV
INCTX	12	Other	0	LINE 44 BROUGHT FORWARD FROM OPREV
INCTX	13	TOTAL OPERATING REVENUES	<u>29,808</u>	
INCTX	14			
INCTX	15	<u>LESS: O&M EXPENSE</u>		
INCTX	16	Production	4,456	LINE 88 BROUGHT FORWARD FROM O&M
INCTX	17	Production	2,993	LINE 89 BROUGHT FORWARD FROM O&M
INCTX	18	Transmission	692	LINE 90 BROUGHT FORWARD FROM O&M
INCTX	19	Subtransmission	2,871	LINE 91 BROUGHT FORWARD FROM O&M
INCTX	20	Distribution Primary	-	LINE 92 BROUGHT FORWARD FROM O&M
INCTX	21	Distribution Secondary	-	LINE 93 BROUGHT FORWARD FROM O&M
INCTX	22	Distribution	28	LINE 94 BROUGHT FORWARD FROM O&M
INCTX	23	Other	12	LINE 95 BROUGHT FORWARD FROM O&M
INCTX	24	TOTAL O&M EXPENSE	<u>11,052</u>	
INCTX	25			
INCTX	26	<u>LESS: FUEL & POWER TRANSACTIONS</u>		
INCTX	27	Production Demand	-	LINE 6 BROUGHT FORWARD FROM O&M
INCTX	28	Production Energy	402	LINE 7 BROUGHT FORWARD FROM O&M
INCTX	29	TOTAL FUEL & POWER TRANSACTIONS	<u>402</u>	
INCTX	30			
INCTX	31	<u>LESS: DEPRECIATION EXPENSE</u>		
INCTX	32	Production	3,788	LINE 102 BROUGHT FORWARD FROM DEPREE
INCTX	33	Production	261	LINE 103 BROUGHT FORWARD FROM DEPREE
INCTX	34	Transmission	942	LINE 104 BROUGHT FORWARD FROM DEPREE
INCTX	35	Subtransmission	1,978	LINE 105 BROUGHT FORWARD FROM DEPREE
INCTX	36	Distribution Primary	-	LINE 106 BROUGHT FORWARD FROM DEPREE
INCTX	37	Distribution Secondary	-	LINE 107 BROUGHT FORWARD FROM DEPREE
INCTX	38	Distribution	15	LINE 108 BROUGHT FORWARD FROM DEPREE
INCTX	39	Other	1	LINE 109 BROUGHT FORWARD FROM DEPREE
INCTX	40	TOTAL DEPRECIATION EXPENSE	<u>6,985</u>	

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INCOME TAXES - INCTX

REPORT	LINE NO.	FERC JURIS	METHOD OF ASSIGNMENT
INCTX	92	<u>PLUS: PLANT GROUP ITEMS</u>	
INCTX	93	Production (644)	ALLOC FACTOR # 101 -- 12 COINCIDENT PEAK
INCTX	94	Production (48)	ALLOC FACTOR # 101 -- 12 COINCIDENT PEAK
INCTX	95	Transmission (153)	ALLOC FACTOR # 117 -- 12 CP - TRANSMISSION
INCTX	96	Subtransmission (338)	ALLOC FACTOR # 117 -- 12 CP - TRANSMISSION
INCTX	97	Distribution Primary -	ALLOC FACTOR # 105 -- DISTRIBUTION PRIMARY - NCP
INCTX	98	Distribution Secondary -	ALLOC FACTOR # 106 -- CUSTOMER MAX DEMANDS @ SECONDARY
INCTX	99	Distribution (1)	ALLOC FACTOR # 907 -- PTD PLANT - DISTRCUSTOMER
INCTX	100	Other (0)	ALLOC FACTOR # 311 -- BILLING & METER RD & MISC- DIRALLOC
INCTX	101	TOTAL PLANT GROUP ITEMS (1,183)	
INCTX	102		
INCTX	103	<u>PLUS: TAX DEPREC OVER BOOK</u>	
INCTX	104	Production -	ALLOC FACTOR # 101 -- 12 COINCIDENT PEAK
INCTX	105	Production -	ALLOC FACTOR # 101 -- 12 COINCIDENT PEAK
INCTX	106	Transmission -	ALLOC FACTOR # 117 -- 12 CP - TRANSMISSION
INCTX	107	Subtransmission -	ALLOC FACTOR # 117 -- 12 CP - TRANSMISSION
INCTX	108	Distribution Primary -	ALLOC FACTOR # 105 -- DISTRIBUTION PRIMARY - NCP
INCTX	109	Distribution Secondary -	ALLOC FACTOR # 106 -- CUSTOMER MAX DEMANDS @ SECONDARY
INCTX	110	Distribution -	ALLOC FACTOR # 907 -- PTD PLANT - DISTRCUSTOMER
INCTX	111	Other -	ALLOC FACTOR # 311 -- BILLING & METER RD & MISC- DIRALLOC
INCTX	112	TOTAL TAX DEPREC OVER BOOK -	
INCTX	113		
INCTX	114	<u>PLUS: INTEREST EXPENSE</u>	
INCTX	115	Production (2,089)	ALLOC FACTOR # 101 -- 12 COINCIDENT PEAK
INCTX	116	Production (227)	ALLOC FACTOR # 101 -- 12 COINCIDENT PEAK
INCTX	117	Transmission (540)	ALLOC FACTOR # 117 -- 12 CP - TRANSMISSION
INCTX	118	Subtransmission (1,231)	ALLOC FACTOR # 117 -- 12 CP - TRANSMISSION
INCTX	119	Distribution Primary -	ALLOC FACTOR # 105 -- DISTRIBUTION PRIMARY - NCP
INCTX	120	Distribution Secondary -	ALLOC FACTOR # 106 -- CUSTOMER MAX DEMANDS @ SECONDARY
INCTX	121	Distribution (4)	ALLOC FACTOR # 907 -- PTD PLANT - DISTRCUSTOMER
INCTX	122	Other (0)	ALLOC FACTOR # 311 -- BILLING & METER RD & MISC- DIRALLOC
INCTX	123	TOTAL INTEREST EXPENSE (4,090)	
INCTX	124		
INCTX	125	<u>PLUS: OTHER ADJUSTMENTS</u>	
INCTX	126	Production 140	ALLOC FACTOR # 101 -- 12 COINCIDENT PEAK
INCTX	127	Production 9	ALLOC FACTOR # 101 -- 12 COINCIDENT PEAK
INCTX	128	Transmission 33	ALLOC FACTOR # 117 -- 12 CP - TRANSMISSION
INCTX	129	Subtransmission 74	ALLOC FACTOR # 117 -- 12 CP - TRANSMISSION
INCTX	130	Distribution Primary -	ALLOC FACTOR # 105 -- DISTRIBUTION PRIMARY - NCP
INCTX	131	Distribution Secondary -	ALLOC FACTOR # 106 -- CUSTOMER MAX DEMANDS @ SECONDARY
INCTX	132	Distribution 0	ALLOC FACTOR # 907 -- PTD PLANT - DISTRCUSTOMER
INCTX	133	Other -	ALLOC FACTOR # 311 -- BILLING & METER RD & MISC- DIRALLOC
INCTX	134	TOTAL OTHER ADJUSTMENTS 257	

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The next section performs the Calculation of
 Florida Income Taxes Payable After Deductions

INCOME TAXES - INCTX

REPORT	LINE NO.		FERC JURIS	METHOD OF ASSIGNMENT
INCTX	135	<u>SUBTOTAL: ADJUSTMENTS TO OPERATING INCOME</u>		
INCTX	136	Production	(3,435)	SUM LINES 89, 93, 104, 115, 126 FROM INCTX
INCTX	137	Production	3,003	SUM LINES 90, 94, 105, 116, 127 FROM INCTX
INCTX	138	Transmission	(660)	SUM LINES 95, 106, 117, 128 FROM INCTX
INCTX	139	Subtransmission	(1,495)	SUM LINES 96, 107, 118, 129 FROM INCTX
INCTX	140	Distribution Primary	-	SUM LINES 97, 108, 119, 130 FROM INCTX
INCTX	141	Distribution Secondary	-	SUM LINES 98, 109, 120, 131 FROM INCTX
INCTX	142	Distribution	(5)	SUM LINES 99, 110, 121, 132 FROM INCTX
INCTX	143	Other	(0)	SUM LINES 100, 111, 122, 133 FROM INCTX
INCTX	144	TOTAL ADJUSTMENTS TO OPERATING INCOME	<u>(2,592)</u>	
INCTX	145			
INCTX	146			
INCTX	147	<u>NEXT STEP: CALCULATION OF FLORIDA INCOME TAXES PAYABLE AFTER DEDUCTIONS</u>		
INCTX	148			
INCTX	149			
INCTX	150	<u>EQUALS: OPERATING INCOME PLUS DEDUCTIONS</u>		
INCTX	151	Sales	29,466	SUM LINE 75 FROM INCTX
INCTX	152	Production	(12,816)	SUM LINES 76, 136 FROM INCTX
INCTX	153	Production	(635)	SUM LINES 77, 137 FROM INCTX
INCTX	154	Transmission	(2,442)	SUM LINES 78, 138 FROM INCTX
INCTX	155	Subtransmission	(6,940)	SUM LINES 79, 139 FROM INCTX
INCTX	156	Distribution Primary	-	SUM LINES 80, 140 FROM INCTX
INCTX	157	Distribution Secondary	-	SUM LINES 81, 141 FROM INCTX
INCTX	158	Distribution	(51)	SUM LINES 82, 142 FROM INCTX
INCTX	159	Other	(13)	SUM LINES 83, 143 FROM INCTX
INCTX	160	TOTAL OPERATING INC PLUS DEDUCT	<u>6,570</u>	
INCTX	161			
INCTX	162	<u>PLUS: FLORIDA INCOME ADJUSTMENTS</u>		
INCTX	163	Production	216	ALLOC FACTOR # 101 -- 12 COINCIDENT PEAK
INCTX	164	Production	23	ALLOC FACTOR # 101 -- 12 COINCIDENT PEAK
INCTX	165	Transmission	56	ALLOC FACTOR # 117 -- 12 CP - TRANSMISSION
INCTX	166	Subtransmission	127	ALLOC FACTOR # 117 -- 12 CP - TRANSMISSION
INCTX	167	Distribution Primary	-	ALLOC FACTOR # 105 -- DISTRIBUTION PRIMARY - NCP
INCTX	168	Distribution Secondary	-	ALLOC FACTOR # 106 -- CUSTOMER MAX DEMANDS @ SECONDARY
INCTX	169	Distribution	0	ALLOC FACTOR # 907 -- PTD PLANT - DISTRCUSTOMER
INCTX	170	Other	0	ALLOC FACTOR # 311 -- BILLING & METER RD & MISC- DIRALLOC
INCTX	171	TOTAL FLORIDA INCOME ADJUSTMENTS	<u>423</u>	

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The next section performs the Calculation of Federal
 Income Taxes Payable After Deduct & Before Tax Adj's

INCOME TAXES - INCTX

REPORT	LINE NO.	FERC JURIS	METHOD OF ASSIGNMENT
INCTX	172	<u>EQUALS: FLORIDA TAXABLE INCOME</u>	
INCTX	173	Sales 29,466	SUM LINE 151 FROM INCTX
INCTX	174	Production (12,600)	SUM LINES 152, 163 FROM INCTX
INCTX	175	Production (612)	SUM LINES 153, 164 FROM INCTX
INCTX	176	Transmission (2,386)	SUM LINES 154, 165 FROM INCTX
INCTX	177	Subtransmission (6,813)	SUM LINES 155, 166 FROM INCTX
INCTX	178	Distribution Primary -	SUM LINES 156, 167 FROM INCTX
INCTX	179	Distribution Secondary -	SUM LINES 157, 168 FROM INCTX
INCTX	180	Distribution (50)	SUM LINES 158, 169 FROM INCTX
INCTX	181	Other (13)	SUM LINES 159, 170 FROM INCTX
INCTX	182	<u>TOTAL FLORIDA TAXABLE INCOME 6,993</u>	
INCTX	183		
INCTX	184	<u>RESULTS: FLORIDA INCOME TAX @ 0.055</u>	
INCTX	185	Sales 1,621	LINE 173 FROM INCTX MULTIPLIED TIMES .055 FL INC TAX RATE
INCTX	186	Production (693)	LINE 174 FROM INCTX MULTIPLIED TIMES .055 FL INC TAX RATE
INCTX	187	Production (34)	LINE 175 FROM INCTX MULTIPLIED TIMES .055 FL INC TAX RATE
INCTX	188	Transmission (131)	LINE 176 FROM INCTX MULTIPLIED TIMES .055 FL INC TAX RATE
INCTX	189	Subtransmission (375)	LINE 177 FROM INCTX MULTIPLIED TIMES .055 FL INC TAX RATE
INCTX	190	Distribution Primary -	LINE 178 FROM INCTX MULTIPLIED TIMES .055 FL INC TAX RATE
INCTX	191	Distribution Secondary -	LINE 179 FROM INCTX MULTIPLIED TIMES .055 FL INC TAX RATE
INCTX	192	Distribution (3)	LINE 180 FROM INCTX MULTIPLIED TIMES .055 FL INC TAX RATE
INCTX	193	Other (1)	LINE 181 FROM INCTX MULTIPLIED TIMES .055 FL INC TAX RATE
INCTX	194	<u>TOTAL FLORIDA INCOME TAX 385</u>	
INCTX	195		
INCTX	196		
INCTX	197	<u>NEXT STEP: CALCULATION OF FEDERAL INCOME TAXES PAYABLE AFTER DEDUCTIONS AND BEFORE TAX ADJUSTMENTS</u>	
INCTX	198		
INCTX	199		
INCTX	200	<u>OPERATING INCOME AFTER FLORIDA TAX</u>	
INCTX	201	Sales 27,846	SUM LINE 151 LESS LINE 185 FROM INCTX
INCTX	202	Production (12,123)	SUM LINE 152 LESS LINE 186 FROM INCTX
INCTX	203	Production (602)	SUM LINE 153 LESS LINE 187 FROM INCTX
INCTX	204	Transmission (2,310)	SUM LINE 154 LESS LINE 188 FROM INCTX
INCTX	205	Subtransmission (6,565)	SUM LINE 155 LESS LINE 189 FROM INCTX
INCTX	206	Distribution Primary -	SUM LINE 156 LESS LINE 190 FROM INCTX
INCTX	207	Distribution Secondary -	SUM LINE 157 LESS LINE 191 FROM INCTX
INCTX	208	Distribution (48)	SUM LINE 158 LESS LINE 192 FROM INCTX
INCTX	209	Other (12)	SUM LINE 159 LESS LINE 193 FROM INCTX
INCTX	210	<u>TOTAL OPER INC AFTER FLORIDA TAX 6,185</u>	

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INCOME TAXES - INCTX

REPORT	LINE NO.	FERC JURIS	METHOD OF ASSIGNMENT
INCTX	211		
		<u>PLUS: FEDERAL INCOME ADJUSTMENTS</u>	
INCTX	212	Production	-
INCTX	213	Production	-
INCTX	214	Transmission	-
INCTX	215	Subtransmission	-
INCTX	216	Distribution Primary	-
INCTX	217	Distribution Secondary	-
INCTX	218	Distribution	-
INCTX	219	Other	-
INCTX	220	TOTAL FEDERAL INCOME ADJUSTMENTS	-
INCTX	221		
		<u>EQUALS: FEDERAL TAXABLE INCOME</u>	
INCTX	223	Sales	27,846
INCTX	224	Production	(12,123)
INCTX	225	Production	(602)
INCTX	226	Transmission	(2,310)
INCTX	227	Subtransmission	(6,565)
INCTX	228	Distribution Primary	-
INCTX	229	Distribution Secondary	-
INCTX	230	Distribution	(48)
INCTX	231	Other	(12)
INCTX	232	TOTAL FEDERAL TAXABLE INCOME	6,185
INCTX	233		
		<u>RESULTS: FEDERAL INCOME TAX @ 0.35</u>	
INCTX	235	Sales	9,746
INCTX	236	Production	(4,243)
INCTX	237	Production	(211)
INCTX	238	Transmission	(809)
INCTX	239	Subtransmission	(2,298)
INCTX	240	Distribution Primary	-
INCTX	241	Distribution Secondary	-
INCTX	242	Distribution	(17)
INCTX	243	Other	(4)
INCTX	244	TOTAL FEDERAL INCOME TAX	2,165

ALLOC FACTOR # 101 -- 12 COINCIDENT PEAK
 ALLOC FACTOR # 101 -- 12 COINCIDENT PEAK
 ALLOC FACTOR # 117 -- 12 CP - TRANSMISSION
 ALLOC FACTOR # 117 -- 12 CP - TRANSMISSION
 ALLOC FACTOR # 105 -- DISTRIBUTION PRIMARY - NCP
 ALLOC FACTOR # 106 -- CUSTOMER MAX DEMANDS @ SECONDARY
 ALLOC FACTOR # 907 -- PTD PLANT - DISTRCUSTOMER
 ALLOC FACTOR # 311 -- BILLING & METER RD & MISC- DIRALLOC

SUM LINE 201
 SUM LINES 202, 212 FROM INCTX
 SUM LINES 203, 213 FROM INCTX
 SUM LINES 204, 214 FROM INCTX
 SUM LINES 205, 215 FROM INCTX
 SUM LINES 206, 216 FROM INCTX
 SUM LINES 207, 217 FROM INCTX
 SUM LINES 208, 218 FROM INCTX
 SUM LINES 209, 219 FROM INCTX

LINE 223 FROM INCTX MULTIPLIED TIMES .35 FED INC TAX RATE
 LINE 224 FROM INCTX MULTIPLIED TIMES .35 FED INC TAX RATE
 LINE 225 FROM INCTX MULTIPLIED TIMES .35 FED INC TAX RATE
 LINE 226 FROM INCTX MULTIPLIED TIMES .35 FED INC TAX RATE
 LINE 227 FROM INCTX MULTIPLIED TIMES .35 FED INC TAX RATE
 LINE 228 FROM INCTX MULTIPLIED TIMES .35 FED INC TAX RATE
 LINE 229 FROM INCTX MULTIPLIED TIMES .35 FED INC TAX RATE
 LINE 230 FROM INCTX MULTIPLIED TIMES .35 FED INC TAX RATE
 LINE 231 FROM INCTX MULTIPLIED TIMES .35 FED INC TAX RATE

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The next section reflects Deferred Inc Taxes, ITC and Adj's to
 State & Fed Taxes and then Totals All Income Taxes

INCOME TAXES - INCTX

REPORT	LINE NO.	FERC JURIS	METHOD OF ASSIGNMENT
INCTX	245		
INCTX	246		
INCTX	247		
INCTX	248		
INCTX	249		
INCTX	250		
INCTX	251		
INCTX	252		
INCTX	253		
INCTX	254		
INCTX	255		
INCTX	256		
INCTX	257		
INCTX	258		
INCTX	259		
INCTX	260		
INCTX	261		
INCTX	262		
INCTX	263		
INCTX	264		
INCTX	265		
INCTX	266		
INCTX	267		
INCTX	268		
INCTX	269		
INCTX	270		
INCTX	271		
INCTX	272		
INCTX	273		

DEFERRED INCOME TAXES, ITC AND ADJUSTMENTS TO STATE & FEDERAL TAXES

ADJUSTMENTS TO INCOME TAXES

Production	(404)
Production	(44)
Transmission	(105)
Subtransmission	(238)
Distribution Primary	-
Distribution Secondary	-
Distribution	(1)
Other	(0)
TOTAL ADJUSTMENT TO INCOME TAXES	<u>(792)</u>

ALLOC FACTOR # 101 -- 12 COINCIDENT PEAK
 ALLOC FACTOR # 101 -- 12 COINCIDENT PEAK
 ALLOC FACTOR # 117 -- 12 CP - TRANSMISSION
 ALLOC FACTOR # 117 -- 12 CP - TRANSMISSION
 ALLOC FACTOR # 105 -- DISTRIBUTION PRIMARY - NCP
 ALLOC FACTOR # 106 -- CUSTOMER MAX DEMANDS @ SECONDARY
 ALLOC FACTOR # 907 -- PTD PLANT - DISTRCUSTOMER
 ALLOC FACTOR # 311 -- BILLING & METER RD & MISC- DIRALLOC

FINAL STEP: TOTALING OF ALL INCOME TAXES

(Florida Tax + Federal Tax + Adjustments)

TOTAL INCOME TAXES

Sales	11,367
Production	(5,340)
Production	(288)
Transmission	(1,044)
Subtransmission	(2,911)
Distribution Primary	-
Distribution Secondary	-
Distribution	(20)
Other	(5)
TOTAL INCOME TAXES	<u>1,757</u>

SUM LINES 185, 235 FROM INCTX
 SUM LINES 186, 236, 248 FROM INCTX
 SUM LINES 187, 237, 249 FROM INCTX
 SUM LINES 188, 238, 250 FROM INCTX
 SUM LINES 189, 239, 251 FROM INCTX
 SUM LINES 190, 240, 252 FROM INCTX
 SUM LINES 191, 241, 253 FROM INCTX
 SUM LINES 192, 242, 254 FROM INCTX
 SUM LINES 193, 243, 255 FROM INCTX

SUM

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PLANT IN SERVICE - PLTSVC

REPORT	LINE NO.	FERC JURIS	METHOD OF ASSIGNMENT
PLTSVC	1	<u>PRODUCTION PLANT</u>	
PLTSVC	2	Production Demand	
PLTSVC	3	Production Energy	109,705
PLTSVC	4	TOTAL PRODUCTION PLANT	7,472
PLTSVC	5		117,177
PLTSVC	6		
PLTSVC	7	<u>TRANSMISSION PLANT</u>	
PLTSVC	8	Step-Up Substations	
PLTSVC	9		1,415
PLTSVC	10	High-Volt Substations & Lines	
PLTSVC	11		26,209
PLTSVC	12	Subtransmission	
PLTSVC	13	Substations	
PLTSVC	14	Lines	26,180
PLTSVC	15	Subtransmission	32,335
PLTSVC	16		58,515
PLTSVC	17	Step-Up Substations	1,415
PLTSVC	18	Hi-Volt Transmission	26,209
PLTSVC	19	Subtransmission	58,515
PLTSVC	20		
PLTSVC	21	TOTAL TRANSMISSION PLANT	86,139

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PLANT IN SERVICE - PLTSVC

REPORT	LINE NO.	FERC JURIS	METHOD OF ASSIGNMENT
PLTSVC	22	<u>DISTRIBUTION PLANT</u>	
PLTSVC	23	Substations	-
PLTSVC	24		ALLOC FACTOR # 105 -- DISTRIBUTION PRIMARY - NCP
PLTSVC	25	Poles Direct	-
PLTSVC	26	Poles Primary	-
PLTSVC	27	Poles Secondary	-
PLTSVC	28	TOTAL POLES	-
PLTSVC	29		ALLOC FACTOR # 105 -- DISTRIBUTION PRIMARY - NCP
PLTSVC	30	OH Lines Direct	-
PLTSVC	31	OH Lines Primary	-
PLTSVC	32	OH Lines Secondary	-
PLTSVC	33	TOTAL OH LINES	-
PLTSVC	34		ALLOC FACTOR # 106 -- CUSTOMER MAX DEMANDS @ SECONDARY
PLTSVC	35	UG Lines Direct	-
PLTSVC	36	UG Lines Primary	-
PLTSVC	37	UG Lines Secondary	-
PLTSVC	38	TOTAL UG LINES	-
PLTSVC	39		ALLOC FACTOR # 310 -- STREET LIGHTING - DIRALLOC
PLTSVC	40	Transformers	-
PLTSVC	41		ALLOC FACTOR # 105 -- DISTRIBUTION PRIMARY - NCP
PLTSVC	42	Services	-
PLTSVC	43	Meters	-
PLTSVC	44	Interruptible Equipment	-
PLTSVC	45	Street Lighting	-
PLTSVC	46		ALLOC FACTOR # 106 -- CUSTOMER MAX DEMANDS @ SECONDARY
PLTSVC	47	Distribution Plant	-
PLTSVC	48	Distribution Plant	-
PLTSVC	49		ALLOC FACTOR # 310 -- STREET LIGHTING - DIRALLOC
PLTSVC	50	TOTAL DISTRIBUTION PLANT	-
PLTSVC	51		ALLOC FACTOR # 105 -- DISTRIBUTION PRIMARY - NCP
PLTSVC	52		ALLOC FACTOR # 106 -- CUSTOMER MAX DEMANDS @ SECONDARY
PLTSVC	53	<u>PROD. TRANS. & DIST PLANT</u>	
PLTSVC	54	Production	111,121
PLTSVC	55	Production	7,472
PLTSVC	56	Transmission	26,209
PLTSVC	57	Subtransmission	58,515
PLTSVC	58	Distribution Primary	-
PLTSVC	59	Distribution Secondary	-
PLTSVC	60	Distribution	229
PLTSVC	61	Other	-
PLTSVC	62	TOTAL PROD. TRANS. & DIST PLANT	203,545
			SUM LINES 2, 8 FROM PLTSVC
			SUM LINE 3 FROM PLTSVC
			SUM LINE 10 FROM PLTSVC
			SUM LINE 15 FROM PLTSVC
			SUM LINES 22, 26, 31, 36 FROM PLTSVC
			SUM LINES 27, 32, 37, 40 FROM PLTSVC
			SUM LINES 25, 30, 35, 42, 43, 44, 45 FROM PLTSVC
			EQUALS ZERO

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PLANT IN SERVICE - PLTSVC

REPORT	LINE NO.	FERC JURIS	METHOD OF ASSIGNMENT
PLTSVC	63	<u>PLUS: COMMUNICATION EQUIPMENT</u>	
PLTSVC	64	Production	460
PLTSVC	65	Production	138
PLTSVC	66	Transmission	327
PLTSVC	67	Subtransmission	215
PLTSVC	68	Distribution Primary	-
PLTSVC	69	Distribution Secondary	-
PLTSVC	70	Distribution	1
PLTSVC	71	Other	1
PLTSVC	72	TOTAL COMMUNICATION EQUIPMENT	<u>1,142</u>
PLTSVC	73		
PLTSVC	74	<u>PLUS: TRANSPORTATION EQUIPMENT</u>	
PLTSVC	75	Production	45
PLTSVC	76	Production	16
PLTSVC	77	Transmission	44
PLTSVC	78	Subtransmission	223
PLTSVC	79	Distribution Primary	-
PLTSVC	80	Distribution Secondary	-
PLTSVC	81	Distribution	2
PLTSVC	82	Other	1
PLTSVC	83	TOTAL TRANSPORTATION EQUIPMENT	<u>330</u>
PLTSVC	84		
PLTSVC	85	<u>PLUS: GENERAL & INTANGIBLE</u>	
PLTSVC	86	Production	2,170
PLTSVC	87	Production	771
PLTSVC	88	Transmission	484
PLTSVC	89	Subtransmission	778
PLTSVC	90	Distribution Primary	-
PLTSVC	91	Distribution Secondary	-
PLTSVC	92	Distribution	8
PLTSVC	93	Other	7
PLTSVC	94	TOTAL GENERAL & INTANGIBLE	<u>4,218</u>
PLTSVC	95		
PLTSVC	96	<u>EQUALS: PLANT IN SERVICE</u>	
PLTSVC	97	Production	113,795
PLTSVC	98	Production	8,397
PLTSVC	99	Transmission	27,063
PLTSVC	100	Subtransmission	59,731
PLTSVC	101	Distribution Primary	-
PLTSVC	102	Distribution Secondary	-
PLTSVC	103	Distribution	241
PLTSVC	104	Other	9
PLTSVC	105		
PLTSVC	106	TOTAL PLANT IN SERVICE	<u>209,235</u>
			ALLOC FACTOR # 101 -- 12 COINCIDENT PEAK
			ALLOC FACTOR # 201 -- MWH AT GENERATION
			ALLOC FACTOR # 117 -- 12 CP - TRANSMISSION
			ALLOC FACTOR # 117 -- 12 CP - TRANSMISSION
			ALLOC FACTOR # 105 -- DISTRIBUTION PRIMARY - NCP
			ALLOC FACTOR # 106 -- CUSTOMER MAX DEMANDS @ SECONDARY
			ALLOC FACTOR # 907 -- PTD PLANT - DISTRCUSTOMER
			ALLOC FACTOR # 311 -- BILLING & METER RD & MISC- DIRALLOC
			ALLOC FACTOR # 101 -- 12 COINCIDENT PEAK
			ALLOC FACTOR # 201 -- MWH AT GENERATION
			ALLOC FACTOR # 117 -- 12 CP - TRANSMISSION
			ALLOC FACTOR # 117 -- 12 CP - TRANSMISSION
			ALLOC FACTOR # 105 -- DISTRIBUTION PRIMARY - NCP
			ALLOC FACTOR # 106 -- CUSTOMER MAX DEMANDS @ SECONDARY
			ALLOC FACTOR # 907 -- PTD PLANT - DISTRCUSTOMER
			ALLOC FACTOR # 311 -- BILLING & METER RD & MISC- DIRALLOC
			ALLOC FACTOR # 101 -- 12 COINCIDENT PEAK
			ALLOC FACTOR # 201 -- MWH AT GENERATION
			ALLOC FACTOR # 117 -- 12 CP - TRANSMISSION
			ALLOC FACTOR # 117 -- 12 CP - TRANSMISSION
			ALLOC FACTOR # 105 -- DISTRIBUTION PRIMARY - NCP
			ALLOC FACTOR # 106 -- CUSTOMER MAX DEMANDS @ SECONDARY
			ALLOC FACTOR # 907 -- PTD PLANT - DISTRCUSTOMER
			ALLOC FACTOR # 311 -- BILLING & METER RD & MISC- DIRALLOC
			SUM LINES 54, 64, 75, 86 FROM PLTSVC
			SUM LINES 55, 65, 76, 87 FROM PLTSVC
			SUM LINES 56, 66, 77, 88 FROM PLTSVC
			SUM LINES 57, 67, 78, 89 FROM PLTSVC
			SUM LINES 58, 68, 79, 90 FROM PLTSVC
			SUM LINES 59, 69, 80, 91 FROM PLTSVC
			SUM LINES 60, 70, 81, 92 FROM PLTSVC
			SUM LINES 61, 71, 82, 93 FROM PLTSVC
			SUM

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PLANT HELD FOR FUTURE USE - PHFFU

REPORT	LINE NO.		FERC JURIS	METHOD OF ASSIGNMENT
PHFFU	1	<u>PLANT HELD FOR FUTURE USE</u>		
PHFFU	2	Production	73	ALLOC FACTOR # 101 - 12 COINCIDENT PEAK
PHFFU	3	Production	8	ALLOC FACTOR # 101 - 12 COINCIDENT PEAK
PHFFU	4	Transmission	1,742	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
PHFFU	5	Subtransmission	3,891	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
PHFFU	6	Distribution Primary	-	ALLOC FACTOR # 105 - DISTRIBUTION PRIMARY - NCP
PHFFU	7	Distribution Secondary	-	ALLOC FACTOR # 106 - CUSTOMER MAX DEMANDS @ SECONDARY
PHFFU	8	Distribution	-	ALLOC FACTOR # 907 - PTD PLANT - DISTRCUSTOMER
PHFFU	9	Other	-	ALLOC FACTOR # 311 - BILLING & METER RD & MISC- DIRALLOC
PHFFU	10			
PHFFU	11	TOTAL PLANT HELD FOR FUTURE USE	<u>5,714</u>	SUM

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ACCUMULATED RESERVE FOR DEPRECIATION - ACCDPR

REPORT	LINE NO.		FERC JURIS	METHOD OF ASSIGNMENT
ACCDPR	1	<u>PRODUCTION RESERVE</u>		
ACCDPR	2	Production Demand	35,634	ALLOC FACTOR # 101 - 12 COINCIDENT PEAK
ACCDPR	3	Production Energy	3,395	ALLOC FACTOR # 101 - 12 COINCIDENT PEAK
ACCDPR	4	TOTAL PRODUCTION DEP REERVE	<u>39,029</u>	
ACCDPR	5			
ACCDPR	6			
ACCDPR	7	<u>TRANSMISSION RESERVE</u>		
ACCDPR	8	Step-Up Substations	<u>354</u>	ALLOC FACTOR # 101 - 12 COINCIDENT PEAK
ACCDPR	9			
ACCDPR	10	High-Volt Transmission Lines	<u>8,804</u>	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
ACCDPR	11			
ACCDPR	12	Subtransmission		
ACCDPR	13	Substations	6,416	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
ACCDPR	14	Lines	11,786	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
ACCDPR	15	Subtransmission	<u>18,202</u>	
ACCDPR	16			
ACCDPR	17	Step-Up Substations	354	SUM LINE 8 FROM ACCDPR
ACCDPR	18	Hi-Volt Transmission	8,804	SUM LINE 10 FROM ACCDPR
ACCDPR	19	Subtransmission	<u>18,202</u>	SUM LINE 15 FROM ACCDPR
ACCDPR	20			
ACCDPR	21	TOTAL TRANSMISSION DEP REERVE	<u>27,360</u>	SUM

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ACCUMULATED RESERVE FOR DEPRECIATION - ACCDPR

REPORT	LINE NO.	FERC JURIS	METHOD OF ASSIGNMENT
ACCDPR	22	<u>DISTRIBUTION RESERVE</u>	
ACCDPR	23	Substations	ALLOC FACTOR # 105 -- DISTRIBUTION PRIMARY - NCP
ACCDPR	24		
ACCDPR	25	Poles Direct	ALLOC FACTOR # 310 -- STREET LIGHTING - DIRALLOC
ACCDPR	26	Poles Primary	ALLOC FACTOR # 105 -- DISTRIBUTION PRIMARY - NCP
ACCDPR	27	Poles Secondary	ALLOC FACTOR # 106 -- CUSTOMER MAX DEMANDS @ SECONDARY
ACCDPR	28	TOTAL POLES	
ACCDPR	29		
ACCDPR	30	OH Lines Direct	ALLOC FACTOR # 310 -- STREET LIGHTING - DIRALLOC
ACCDPR	31	OH Lines Primary	ALLOC FACTOR # 105 -- DISTRIBUTION PRIMARY - NCP
ACCDPR	32	OH Lines Secondary	ALLOC FACTOR # 106 -- CUSTOMER MAX DEMANDS @ SECONDARY
ACCDPR	33	TOTAL OH LINES	
ACCDPR	34		
ACCDPR	35	UG Lines Direct	ALLOC FACTOR # 310 -- STREET LIGHTING - DIRALLOC
ACCDPR	36	UG Lines Primary	ALLOC FACTOR # 105 -- DISTRIBUTION PRIMARY - NCP
ACCDPR	37	UG Lines Secondary	ALLOC FACTOR # 106 -- CUSTOMER MAX DEMANDS @ SECONDARY
ACCDPR	38	TOTAL UG LINES	
ACCDPR	39		
ACCDPR	40	Transformers	ALLOC FACTOR # 106 -- CUSTOMER MAX DEMANDS @ SECONDARY
ACCDPR	41		
ACCDPR	42	Services	ALLOC FACTOR # 307 -- WEIGHTED SERVICES - CUSTOMER
ACCDPR	43	Dist Meters	ALLOC FACTOR # 308 -- WEIGHTED METERS - CUSTOMER
ACCDPR	44	Interruptible Equipment	ALLOC FACTOR # 309 -- INTERRUPTIBLE EQUIP. - DIRALLOC.
ACCDPR	45	Street Lighting	ALLOC FACTOR # 310 -- STREET LIGHTING - DIRALLOC
ACCDPR	46		
ACCDPR	47	Distribution Reserve	SUM LINES 23, 26, 27, 31, 32, 36, 37, 40 FROM ACCDPR
ACCDPR	48	Distribution Reserve	SUM LINES 25, 30, 35, 42, 43, 44, 45 FROM ACCDPR
ACCDPR	49		
ACCDPR	50	TOTAL DISTRIBUTION DEPRE RESERVE	SUM
ACCDPR	51		
ACCDPR	52		
ACCDPR	53	<u>PROD. TRANS. & DIST RESERVE</u>	
ACCDPR	54	Production 35,988	SUM LINES 2, 17 FROM ACCDPR
ACCDPR	55	Production 3,395	SUM LINE 3 FROM ACCDPR
ACCDPR	56	Transmission 8,804	SUM LINE 18 FROM ACCDPR
ACCDPR	57	Subtransmission 18,202	SUM LINE 19 FROM ACCDPR
ACCDPR	58	Distribution Primary -	SUM LINES 23, 26, 31, 36 FROM ACCDPR
ACCDPR	59	Distribution Secondary -	SUM LINES 27, 32, 37, 40 FROM ACCDPR
ACCDPR	60	Distribution 72	SUM LINES 25, 30, 35, 42, 43, 44, 45 FROM ACCDPR
ACCDPR	61	Other -	EQUALS ZERO
ACCDPR	62		
ACCDPR	63	TOTAL PROD. TRANS. & DIST DEPRE RESERVE 66,461	SUM

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ACCUMULATED RESERVE FOR DEPRECIATION - ACCDPR

REPORT	LINE NO.	FERC JURIS	METHOD OF ASSIGNMENT
ACCDPR	64	<u>PLUS: COMMUNICATION EQUIPMENT</u>	
ACCDPR	65	Production	235
ACCDPR	66	Production	70
ACCDPR	67	Transmission	167
ACCDPR	68	Subtransmission	109
ACCDPR	69	Distribution Primary	-
ACCDPR	70	Distribution Secondary	-
ACCDPR	71	Distribution	1
ACCDPR	72	Other	1
ACCDPR	73	TOTAL COMM EQUIP DEPRE RESERVE	<u>582</u>
ACCDPR	74		
ACCDPR	75	<u>PLUS: TRANSPORTATION EQUIPMENT</u>	
ACCDPR	76	Production	17
ACCDPR	77	Production	6
ACCDPR	78	Transmission	19
ACCDPR	79	Subtransmission	95
ACCDPR	80	Distribution Primary	-
ACCDPR	81	Distribution Secondary	-
ACCDPR	82	Distribution	1
ACCDPR	83	Other	0
ACCDPR	84	TOTAL TRANSP EQUIP DEPRE RESERVE	<u>138</u>
ACCDPR	85		
ACCDPR	86	<u>PLUS: GENERAL & INTANGIBLE</u>	
ACCDPR	87	Production	840
ACCDPR	88	Production	297
ACCDPR	89	Transmission	102
ACCDPR	90	Subtransmission	303
ACCDPR	91	Distribution Primary	-
ACCDPR	92	Distribution Secondary	-
ACCDPR	93	Distribution	3
ACCDPR	94	Other	3
ACCDPR	95	TOTAL GENERAL & INTANGIBLE	<u>1,548</u>
ACCDPR	96		
ACCDPR	97	<u>EQUALS: DEPRECIATION RESERVE</u>	
ACCDPR	98	Production	37,080
ACCDPR	99	Production	3,768
ACCDPR	100	Transmission	9,092
ACCDPR	101	Subtransmission	18,710
ACCDPR	102	Distribution Primary	-
ACCDPR	103	Distribution Secondary	-
ACCDPR	104	Distribution	77
ACCDPR	105	Other	4
ACCDPR	106		
ACCDPR	107	TOTAL DEPRECIATION RESERVE	<u>68,729</u>
			SUM

ALLOC FACTOR # 101 - 12 COINCIDENT PEAK
 ALLOC FACTOR # 201 - MWH AT GENERATION
 ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
 ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
 ALLOC FACTOR # 105 - DISTRIBUTION PRIMARY - NCP
 ALLOC FACTOR # 106 - CUSTOMER MAX DEMANDS @ SECONDARY
 ALLOC FACTOR # 907 - PTD PLANT - DISTRCUSTOMER
 ALLOC FACTOR # 311 - BILLING & METER RD & MISC- DIRALLOC

ALLOC FACTOR # 101 - 12 COINCIDENT PEAK
 ALLOC FACTOR # 201 - MWH AT GENERATION
 ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
 ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
 ALLOC FACTOR # 105 - DISTRIBUTION PRIMARY - NCP
 ALLOC FACTOR # 106 - CUSTOMER MAX DEMANDS @ SECONDARY
 ALLOC FACTOR # 907 - PTD PLANT - DISTRCUSTOMER
 ALLOC FACTOR # 311 - BILLING & METER RD & MISC- DIRALLOC

ALLOC FACTOR # 101 - 12 COINCIDENT PEAK
 ALLOC FACTOR # 201 - MWH AT GENERATION
 ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
 ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
 ALLOC FACTOR # 105 - DISTRIBUTION PRIMARY - NCP
 ALLOC FACTOR # 106 - CUSTOMER MAX DEMANDS @ SECONDARY
 ALLOC FACTOR # 907 - PTD PLANT - DISTRCUSTOMER
 ALLOC FACTOR # 311 - BILLING & METER RD & MISC- DIRALLOC

SUM LINES 54, 65, 76, 87 FROM ACCDPR
 SUM LINES 55, 66, 77, 88 FROM ACCDPR
 SUM LINES 56, 67, 78, 89 FROM ACCDPR
 SUM LINES 57, 68, 79, 90 FROM ACCDPR
 SUM LINES 58, 69, 80, 91 FROM ACCDPR
 SUM LINES 59, 70, 81, 92 FROM ACCDPR
 SUM LINES 60, 71, 82, 93 FROM ACCDPR
 SUM LINES 61, 72, 83, 94 FROM ACCDPR

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WORKING CAPITAL - WKCAP

REPORT	LINE NO.	FERC JURIS	METHOD OF ASSIGNMENT
WKCAP	1		
			<u>MATERIALS & SUPPLIES</u>
WKCAP	2		Production
		1,172	ALLOC FACTOR # 101 -- 12 COINCIDENT PEAK
WKCAP	3		Production
		79	ALLOC FACTOR # 101 -- 12 COINCIDENT PEAK
WKCAP	4		Transmission
		277	ALLOC FACTOR # 117 -- 12 CP - TRANSMISSION
WKCAP	5		Subtransmission
		617	ALLOC FACTOR # 117 -- 12 CP - TRANSMISSION
WKCAP	6		Distribution Primary
		-	ALLOC FACTOR # 105 -- DISTRIBUTION PRIMARY - NCP
WKCAP	7		Distribution Secondary
		-	ALLOC FACTOR # 106 -- CUSTOMER MAX DEMANDS @ SECONDARY
WKCAP	8		Distribution
		2	ALLOC FACTOR # 907 -- PTD PLANT - DISTRCUSTOMER
WKCAP	9		Other
		-	ALLOC FACTOR # 311 -- BILLING & METER RD & MISC- DIRALLOC
WKCAP	10		TOTAL MATERIALS & SUPPLIES
		<u>2,147</u>	
WKCAP	11		
			<u>PLUS: CASH</u>
WKCAP	12		Production
		-	ALLOC FACTOR # 101 -- 12 COINCIDENT PEAK
WKCAP	13		Production
		-	ALLOC FACTOR # 101 -- 12 COINCIDENT PEAK
WKCAP	14		Transmission
		-	ALLOC FACTOR # 117 -- 12 CP - TRANSMISSION
WKCAP	15		Subtransmission
		-	ALLOC FACTOR # 117 -- 12 CP - TRANSMISSION
WKCAP	16		Distribution Primary
		-	ALLOC FACTOR # 105 -- DISTRIBUTION PRIMARY - NCP
WKCAP	17		Distribution Secondary
		-	ALLOC FACTOR # 106 -- CUSTOMER MAX DEMANDS @ SECONDARY
WKCAP	18		Distribution
		-	ALLOC FACTOR # 907 -- PTD PLANT - DISTRCUSTOMER
WKCAP	19		Other
		-	ALLOC FACTOR # 311 -- BILLING & METER RD & MISC- DIRALLOC
WKCAP	20		Other
		-	
WKCAP	21		TOTAL CASH
		<u>-</u>	
WKCAP	22		
			<u>PLUS: NET ADDITIONS</u>
WKCAP	23		Production
		6,757	ALLOC FACTOR # 101 -- 12 COINCIDENT PEAK
WKCAP	24		Production
		501	ALLOC FACTOR # 101 -- 12 COINCIDENT PEAK
WKCAP	25		Transmission
		1,709	ALLOC FACTOR # 117 -- 12 CP - TRANSMISSION
WKCAP	26		Subtransmission
		3,775	ALLOC FACTOR # 117 -- 12 CP - TRANSMISSION
WKCAP	27		Distribution Primary
		-	ALLOC FACTOR # 105 -- DISTRIBUTION PRIMARY - NCP
WKCAP	28		Distribution Secondary
		-	ALLOC FACTOR # 106 -- CUSTOMER MAX DEMANDS @ SECONDARY
WKCAP	29		Distribution
		14	ALLOC FACTOR # 907 -- PTD PLANT - DISTRCUSTOMER
WKCAP	30		Other
		1	ALLOC FACTOR # 311 -- BILLING & METER RD & MISC- DIRALLOC
WKCAP	31		Other
		1	
WKCAP	32		TOTAL NET ADDITIONS
		<u>12,756</u>	
WKCAP	33		
			<u>MINUS: NET DEDUCTIONS</u>
WKCAP	34		Production
		10,494	ALLOC FACTOR # 101 -- 12 COINCIDENT PEAK
WKCAP	35		Production
		777	ALLOC FACTOR # 101 -- 12 COINCIDENT PEAK
WKCAP	36		Transmission
		2,655	ALLOC FACTOR # 117 -- 12 CP - TRANSMISSION
WKCAP	37		Subtransmission
		5,863	ALLOC FACTOR # 117 -- 12 CP - TRANSMISSION
WKCAP	38		Distribution Primary
		-	ALLOC FACTOR # 105 -- DISTRIBUTION PRIMARY - NCP
WKCAP	39		Distribution Secondary
		-	ALLOC FACTOR # 106 -- CUSTOMER MAX DEMANDS @ SECONDARY
WKCAP	40		Distribution
		22	ALLOC FACTOR # 907 -- PTD PLANT - DISTRCUSTOMER
WKCAP	41		Distribution
		22	ALLOC FACTOR # 907 -- PTD PLANT - DISTRCUSTOMER
WKCAP	42		Other
		1	ALLOC FACTOR # 311 -- BILLING & METER RD & MISC- DIRALLOC
WKCAP	43		TOTAL NET DEDUCTIONS
		<u>19,812</u>	

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WORKING CAPITAL - WKCAP

REPORT	LINE NO.	FERC JURIS	METHOD OF ASSIGNMENT
WKCAP	44	<u>PLUS: FUEL INVENTORY</u>	
WKCAP	45	Production	
WKCAP	46	TOTAL FUEL INVENTORY	
WKCAP	47		
WKCAP	48	<u>EQUALS: WORKING CAPITAL</u>	
WKCAP	49	Production	
WKCAP	50	Production	
WKCAP	51	Transmission	
WKCAP	52	Subtransmission	
WKCAP	53	Distribution Primary	
WKCAP	54	Distribution Secondary	
WKCAP	55	Distribution	
WKCAP	56	Other	
WKCAP	57		
WKCAP	58	TOTAL WORKING CAPITAL	

3,511
 3,511

ALLOC FACTOR #201 -- MWH AT GENERATION

SUM LINES 2, 13, 24 LESS LINE 35 FROM WKCAP
 SUM LINES 3, 14, 25 LESS LINE 36 PLUS LINE 45 FROM WKCAP
 SUM LINES 4, 15, 26 LESS LINE 37 FROM WKCAP
 SUM LINES 5, 16, 27 LESS LINE 38 FROM WKCAP
 SUM LINES 6, 17, 28 LESS LINE 39 FROM WKCAP
 SUM LINES 7, 18, 29 LESS LINE 40 FROM WKCAP
 SUM LINES 8, 19, 30 LESS LINE 41 FROM WKCAP
 SUM LINES 9, 20, 31 LESS LINE 42 FROM WKCAP

SUM

(2,565)
 3,313
 (669)
 (1,471)
 -
 -
 (5)
 (0)
 (1,397)

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CONSTRUCTION WORK IN PROGRESS - CWIP

REPORT	LINE NO.	FERC JURIS	METHOD OF ASSIGNMENT
CWIP	1	<u>PRODUCTION CWIP</u>	
CWIP	2	Production Demand	2,884
CWIP	3	Production Energy	276
CWIP	4	TOTAL PRODUCTION CWIP	<u>3,160</u>
CWIP	5		
CWIP	6		
CWIP	7	<u>TRANSMISSION CWIP</u>	
CWIP	8	Step-Up Substations	-
CWIP	9	Hi-Volt Transmission	894
CWIP	10	Subtransmission Common	1,996
CWIP	11	TOTAL TRANSMISSION CWIP	<u>2,889</u>
CWIP	12		
CWIP	13		
CWIP	14	<u>DISTRIBUTION CWIP</u>	
CWIP	15	Distribution Primary	-
CWIP	16	Distribution Secondary	-
CWIP	17	Distribution	0
CWIP	18	TOTAL DISTRIBUTION CWIP	<u>0</u>
CWIP	19		
CWIP	20		
CWIP	21	<u>PROD. TRANS & DIST CWIP</u>	
CWIP	22	Production	2,884
CWIP	23	Production	276
CWIP	24	Transmission	894
CWIP	25	Subtransmission	1,996
CWIP	26	Distribution Primary	-
CWIP	27	Distribution Secondary	-
CWIP	28	Distribution	0
CWIP	29	Other	-
CWIP	30	TOTAL PROD. TRANS & DIST CWIP	<u>6,050</u>

ALLOC FACTOR # 101 -- 12 COINCIDENT PEAK
 ALLOC FACTOR # 101 -- 12 COINCIDENT PEAK

ALLOC FACTOR # 101 -- 12 COINCIDENT PEAK
 ALLOC FACTOR # 117 -- 12 CP - TRANSMISSION
 ALLOC FACTOR # 117 -- 12 CP - TRANSMISSION

ALLOC FACTOR # 105 -- DISTRIBUTION PRIMARY - NCP
 ALLOC FACTOR # 106 -- CUSTOMER MAX DEMANDS @ SECONDARY
 ALLOC FACTOR # 907 -- PTD PLANT - DISTRCUSTOMER

SUM LINES 2, 8 FROM CWIP
 SUM LINE 3 FROM CWIP
 SUM LINE 9 FROM CWIP
 SUM LINE 10 FROM CWIP
 SUM LINE 15 FROM CWIP
 SUM LINE 16 FROM CWIP
 SUM LINE 17 FROM CWIP
 EQUALS ZERO

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PRESENT RATE STRUCTURE
 PROD. CAP. ALLOC. METHOD: 12CP
 DATA: PROJECTED 2009, FULLY ADJUSTED (000's)

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CONSTRUCTION WORK IN PROGRESS - CWIP

REPORT	LINE NO.	FERC JURIS	METHOD OF ASSIGNMENT
CWIP	31		
			<u>PLUS: GENERAL CWIP</u>
CWIP	32	Production	54
			ALLOC FACTOR # 101 -- 12 COINCIDENT PEAK
CWIP	33	Production	19
			ALLOC FACTOR # 201 -- MWH AT GENERATION
CWIP	34	Transmission	4
			ALLOC FACTOR # 117 -- 12 CP - TRANSMISSION
CWIP	35	Subtransmission	20
			ALLOC FACTOR # 117 -- 12 CP - TRANSMISSION
CWIP	36	Distribution Primary	-
			ALLOC FACTOR # 105 -- DISTRIBUTION PRIMARY - NCP
CWIP	37	Distribution Secondary	-
			ALLOC FACTOR # 106 -- CUSTOMER MAX DEMANDS @ SECONDARY
CWIP	38	Distribution	0
			ALLOC FACTOR # 907 -- PTD PLANT - DISTRCUSTOMER
CWIP	39	Other	0
			ALLOC FACTOR # 311 -- BILLING & METER RD & MISC- DIRALLOC
CWIP	40	TOTAL GENERAL CWIP	<u>98</u>
CWIP	41		
			<u>EQUALS: TOTAL CWIP</u>
CWIP	42		
CWIP	43	Production	2,938
			SUM LINES 22, 32 FROM CWIP
CWIP	44	Production	296
			SUM LINES 23, 33 FROM CWIP
CWIP	45	Transmission	898
			SUM LINES 24, 34 FROM CWIP
CWIP	46	Subtransmission	2,015
			SUM LINES 25, 35 FROM CWIP
CWIP	47	Distribution Primary	-
			SUM LINES 26, 36 FROM CWIP
CWIP	48	Distribution Secondary	-
			SUM LINES 27, 37 FROM CWIP
CWIP	49	Distribution	0
			SUM LINES 28, 38 FROM CWIP
CWIP	50	Other	0
			SUM LINES 29, 39 FROM CWIP
CWIP	51		
CWIP	52	TOTAL CWIP	<u>6,147</u>
			SUM

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PRESENT RATE STRUCTURE
 PROD. CAP. ALLOC. METHOD: 12CP
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NET PLANT AND RATE BASE - RBASE

REPORT	LINE NO.	FERC JURIS	METHOD OF ASSIGNMENT
RBASE	1	<u>PLANT IN SERVICE</u>	
RBASE	2	Production	113,795
RBASE	3	Production	8,397
RBASE	4	Transmission	27,063
RBASE	5	Subtransmission	59,731
RBASE	6	Distribution Primary	-
RBASE	7	Distribution Secondary	-
RBASE	8	Distribution	241
RBASE	9	Other	9
RBASE	10	TOTAL PLANT IN SERVICE	<u>209,235</u>
RBASE	11		
RBASE	12	<u>PLUS: PLANT HELD FOR FUTURE USE</u>	
RBASE	13	Production	73
RBASE	14	Production	8
RBASE	15	Transmission	1,742
RBASE	16	Subtransmission	3,891
RBASE	17	Distribution Primary	-
RBASE	18	Distribution Secondary	-
RBASE	19	Distribution	-
RBASE	20	Other	-
RBASE	21	TOTAL PLANT HELD FOR FUTURE USE	<u>5,714</u>
RBASE	22		
RBASE	23	<u>EQUALS: TOTAL PLANT</u>	
RBASE	24	Production	113,869
RBASE	25	Production	8,404
RBASE	26	Transmission	28,805
RBASE	27	Subtransmission	63,622
RBASE	28	Distribution Primary	-
RBASE	29	Distribution Secondary	-
RBASE	30	Distribution	241
RBASE	31	Other	9
RBASE	32	TOTAL PLANT	<u>214,950</u>
RBASE	33		
RBASE	34	<u>LESS: DEPRECIATION RESERVE</u>	
RBASE	35	Production	37,080
RBASE	36	Production	3,768
RBASE	37	Transmission	9,092
RBASE	38	Subtransmission	18,710
RBASE	39	Distribution Primary	-
RBASE	40	Distribution Secondary	-
RBASE	41	Distribution	77
RBASE	42	Other	4
RBASE	43	TOTAL DEPRECIATION RESERVE	<u>68,729</u>

LINE 97 BROUGHT FORWARD FROM PLTSVC
 LINE 98 BROUGHT FORWARD FROM PLTSVC
 LINE 99 BROUGHT FORWARD FROM PLTSVC
 LINE 100 BROUGHT FORWARD FROM PLTSVC
 LINE 101 BROUGHT FORWARD FROM PLTSVC
 LINE 102 BROUGHT FORWARD FROM PLTSVC
 LINE 103 BROUGHT FORWARD FROM PLTSVC
 LINE 104 BROUGHT FORWARD FROM PLTSVC

LINE 2 BROUGHT FORWARD FROM PHFFU
 LINE 3 BROUGHT FORWARD FROM PHFFU
 LINE 4 BROUGHT FORWARD FROM PHFFU
 LINE 5 BROUGHT FORWARD FROM PHFFU
 LINE 6 BROUGHT FORWARD FROM PHFFU
 LINE 7 BROUGHT FORWARD FROM PHFFU
 LINE 8 BROUGHT FORWARD FROM PHFFU
 LINE 9 BROUGHT FORWARD FROM PHFFU

SUM LINES 2, 13 FROM RBASE
 SUM LINES 3, 14 FROM RBASE
 SUM LINES 4, 15 FROM RBASE
 SUM LINES 5, 16 FROM RBASE
 SUM LINES 6, 17 FROM RBASE
 SUM LINES 7, 18 FROM RBASE
 SUM LINES 8, 19 FROM RBASE
 SUM LINES 9, 20 FROM RBASE

LINE 98 BROUGHT FORWARD FROM ACCDPR
 LINE 99 BROUGHT FORWARD FROM ACCDPR
 LINE 100 BROUGHT FORWARD FROM ACCDPR
 LINE 101 BROUGHT FORWARD FROM ACCDPR
 LINE 102 BROUGHT FORWARD FROM ACCDPR
 LINE 103 BROUGHT FORWARD FROM ACCDPR
 LINE 104 BROUGHT FORWARD FROM ACCDPR
 LINE 105 BROUGHT FORWARD FROM ACCDPR

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NET PLANT AND RATE BASE - RBASE

REPORT	LINE NO.	FERC JURIS	METHOD OF ASSIGNMENT
RBASE	44	<u>EQUALS: NET PLANT</u>	
RBASE	45	Production 76,789	SUM LINE 24 FROM LESS LINE 35 FROM RBASE
RBASE	46	Production 4,636	SUM LINE 25 FROM LESS LINE 36 FROM RBASE
RBASE	47	Transmission 19,713	SUM LINE 26 FROM LESS LINE 37 FROM RBASE
RBASE	48	Subtransmission 44,912	SUM LINE 27 FROM LESS LINE 38 FROM RBASE
RBASE	49	Distribution Primary -	SUM LINE 28 FROM LESS LINE 39 FROM RBASE
RBASE	50	Distribution Secondary -	SUM LINE 29 FROM LESS LINE 40 FROM RBASE
RBASE	51	Distribution 164	SUM LINE 30 FROM LESS LINE 41 FROM RBASE
RBASE	52	Other 5	SUM LINE 31 FROM LESS LINE 42 FROM RBASE
RBASE	53	<u>TOTAL NET PLANT 146,220</u>	
RBASE	54		
RBASE	55	<u>PLUS: WORKING CAPITAL</u>	
RBASE	56	Production (2,565)	LINE 49 BROUGHT FORWARD FROM WKCAP
RBASE	57	Production 3,313	LINE 50 BROUGHT FORWARD FROM WKCAP
RBASE	58	Transmission (669)	LINE 51 BROUGHT FORWARD FROM WKCAP
RBASE	59	Subtransmission (1,471)	LINE 52 BROUGHT FORWARD FROM WKCAP
RBASE	60	Distribution Primary -	LINE 53 BROUGHT FORWARD FROM WKCAP
RBASE	61	Distribution Secondary -	LINE 54 BROUGHT FORWARD FROM WKCAP
RBASE	62	Distribution (5)	LINE 55 BROUGHT FORWARD FROM WKCAP
RBASE	63	Other (0)	LINE 55 BROUGHT FORWARD FROM WKCAP
RBASE	64	<u>TOTAL WORKING CAPITAL (1,397)</u>	
RBASE	65		
RBASE	66	<u>PLUS: CWIP</u>	
RBASE	67	Production 2,938	LINE 43 BROUGHT FORWARD FROM CWIP
RBASE	68	Production 296	LINE 44 BROUGHT FORWARD FROM CWIP
RBASE	69	Transmission 898	LINE 45 BROUGHT FORWARD FROM CWIP
RBASE	70	Subtransmission 2,015	LINE 46 BROUGHT FORWARD FROM CWIP
RBASE	71	Distribution Primary -	LINE 47 BROUGHT FORWARD FROM CWIP
RBASE	72	Distribution Secondary -	LINE 48 BROUGHT FORWARD FROM CWIP
RBASE	73	Distribution 0	LINE 49 BROUGHT FORWARD FROM CWIP
RBASE	74	Other 0	LINE 50 BROUGHT FORWARD FROM CWIP
RBASE	75	<u>TOTAL CWIP 6,147</u>	
RBASE	76		
RBASE	77	<u>EQUALS: RATE BASE</u>	
RBASE	78	Production 77,162	SUM LINES 45, 56, 67 FROM RBASE
RBASE	79	Production 8,245	SUM LINES 46, 57, 68 FROM RBASE
RBASE	80	Transmission 19,942	SUM LINES 47, 58, 69 FROM RBASE
RBASE	81	Subtransmission 45,457	SUM LINES 48, 59, 70 FROM RBASE
RBASE	82	Distribution Primary -	SUM LINES 49, 60, 71 FROM RBASE
RBASE	83	Distribution Secondary -	SUM LINES 50, 61, 72 FROM RBASE
RBASE	84	Distribution 159	SUM LINES 51, 62, 73 FROM RBASE
RBASE	85	Other 5	SUM LINES 52, 63, 74 FROM RBASE
RBASE	86	<u>TOTAL RATE BASE 150,970</u>	

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TAMPA ELECTRIC COMPANY PRODUCTION PLANT INVESTMENT FOR THE FORECAST PERIOD ENDING 12/31/09						FL JURIS (RETAIL) AVG DEMAND STUDY					
	Net Capability (MW) *	13-Mo Avg Plant Cost	Tools & Other Common	Steam Common	TOTAL COMPANY	WHSL SALES	FL JURIS	Demand	Energy	Total	
(\$000) Generation Unit											
1	Steam Production										
2	Big Bend Common	273,755									
3	Other Common	273,755	(273,755)		-	0	0	-	-	-	
4											
5	Big Bend Unit 1	393	116,666	66,952	784	184,402	6,801	177,601	177,601	177,601	
6	Big Bend Unit 2	388	108,986	66,100	774	175,861	6,486	169,375	169,375	169,375	
7	Big Bend Unit 3	393	172,718	66,952	784	240,455	8,868	231,586	-	231,586	
8	Big Bend Unit 4	445	404,953	75,811	888	481,652	17,764	463,886	463,886	463,886	
9	Big Bend Unit 4 FGD		202,581		0	202,581	7,472	195,110	-	195,110	
10	Big Bend Tools		2,061	(2,061)	-	0	0	-	-	-	
11											
12	Total Big Bend	1,619	1,281,721	(0)	3,231	1,284,952	47,391	1,237,560	1,042,451	195,110	1,237,560
13											
14	New Unit Common		64	0	0	64	2	61	61	-	61
15	New Unit Unit 1	-	0	0	0	-	-	-	-	-	-
16	New Unit Unit 2	-	0	0	0	-	-	-	-	-	-
17	New Unit Unit 3	-	0	0	0	-	-	-	-	-	-
18	New Unit Unit 4	-	0	0	0	-	-	-	-	-	-
19	New Unit Unit 5	0	0	0	0	-	-	-	-	-	-
20	New Unit Unit 6	0	0	0	0	-	-	-	-	-	-
21	New Unit Tools		0	0	0	-	-	-	-	-	-
22											
23	Total New Unit	0	64	0	0	64	2	61	61	-	61
24											
25	Steam Dismantling		0	0	0	0	0	0	-	-	-
26	Steam Common		3,231	0	(3,231)	0	0	0	-	-	-
27											
28	TOTAL STEAM	1,619	1,285,015	0	0	1,285,015	47,394	1,237,621	1,042,512	195,110	1,237,621
29											
30	Other Production										
31	Big Bend CT1	10	1,755	0	0	1,755	65	1,690	1,690	-	1,690
32	Big Bend CT2&3	-	0	0	0	-	0	-	-	-	-
33	Big Bend CT4	57	52,631	0	0	52,631	1,941	50,690	50,690	-	50,690
34	Phillips Station	34	60,694	0	0	60,694	2,238	58,455	58,455	-	58,455
35	City of Tpa Prime Mvrs	6	6,499	0	0	6,499	240	6,259	6,259	-	6,259
36											
37	Bayside Unit 1	700	302,304	0	0	302,304	11,150	291,154	291,154	-	291,154
38	Bayside Unit 2	928	478,243	0	0	478,243	17,639	460,604	460,604	-	460,604
39	Bayside Unit 3	114	28,797	0	0	28,797	1,062	27,735	27,735	-	27,735
40	Bayside Unit 4	-	0	0	0	-	0	-	-	-	-
41	Bayside Unit 5	114	100,386	0	0	100,386	3,702	96,684	96,684	-	96,684
42	Bayside Common		137,853	0	0	137,853	5,084	132,769	132,769	-	132,769
43											
44	Polk 1	240	482,924	0	0	482,924	17,811	465,113	204,788	260,325	465,113
45	Polk 2	159	47,469	0	0	47,469	1,751	45,718	45,718	-	45,718
46	Polk 3	164	51,302	0	0	51,302	1,892	49,410	49,410	-	49,410
47	Polk 4	149	35,017	0	0	35,017	1,291	33,725	33,725	-	33,725
48	Polk 5	149	34,221	0	0	34,221	1,262	32,958	32,958	-	32,958
49	Polk Common		71,975	0	0	71,975	2,855	69,321	63,181	6,139	69,321
50	TOTAL OTHER	2,824	1,892,069	0	0	1,892,069	69,783	1,822,286	1,555,821	266,465	1,822,286
51											
52	TOTAL GENERATION PLANT	4,443	3,177,084	0	0	3,177,084	117,177	3,059,907	2,598,333	461,574	3,059,907
53											
54	* From TYSP Jan 2008 to Dec 2017 - Schedule 1 - Existing Generating Facilities as of December 31, 2007; Winter Ratings (col 14) for Big Bend & Polk 1; Summer Ratings										

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TAMPA ELECTRIC COMPANY TRANSMISSION PLANT INVESTMENT FOR THE FORECAST PERIOD ENDING 12/31/09								
Acct	Description	13 MO AVG PLANT	HI-VOLT				SUBTRANSMISSION (69 KV)	
			Total Hi-Volt	GSU Transformer	High Volt	Lines	Common (Substation & Lines)	Total Subtransmission
	350 Substation Land	2,620	-	0	0	0	2,620	2,620
	350 Line Land	6,059	5,671	0	0	5,671	388	388
	Subtotal Land	8,679	5,671	-	-	5,671	3,008	3,008
	350.01 Line Right of Way	14,190	5,054	0	0	5,054	9,136	9,136
	Subtotal 350 (substa)	2,620	-	-	-	-	2,620	2,620
	Subtotal 350 (lines)	20,248	10,725	-	-	10,725	9,523	9,523
	TOTAL ACCT 350 - LAND & ROW	22,869	10,725	-	-	10,725	12,144	12,144
	352 Struct & Improvements	3,557	-	0	0	0	3,557	3,557
	353 Station Equipment	215,265	73,901	38,374	35,527	0	141,365	141,365
	TOTAL ACCTS 352 & 353	218,823	73,901	38,374	35,527	0	144,922	144,922
	354 Towers & Fixtures	4,274	3,824	0	0	3,824	450	450
	355 Poles & Fixtures	134,255	53,679	0	0	53,679	80,576	80,576
	356 OH Conductors	117,325	38,854	0	0	38,854	78,471	78,471
	356.01 Clearing ROW	2,109	1,518	0	0	1,518	591	591
	357 UG Conduit	3,533	-	0	0	0	3,533	3,533
	358 UG Cables & Fixtures	7,029	-	0	0	0	7,029	7,029
	359 Roads & Trails	5,627	3,574	0	0	3,574	2,053	2,053
	TOTAL ACCTS 354-359	274,151	101,448	-	-	101,448	172,702	172,702
	TOTAL TRANSMISSION PLANT	515,842	186,074	38,374	35,527	112,173	329,768	329,768

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TAMPA ELECTRIC COMPANY DISTRIBUTION PLANT INVESTMENT FOR THE FORECAST PERIOD ENDING 12/31/09			TOTAL	ACCOUNT 360 Sub Land	ACCOUNT 361 Structures	ACCOUNT 362 Station Equipment	ACCOUNT 364 Poles	ACCOUNT 365 OH Conductors	ACCOUNT 366 367 UG	ACCOUNT 368 Line Xformers	ACCOUNT 369.01 OH Services	ACCOUNT 369.02 UG Services	ACCOUNT 370 Meters	ACCOUNT 373 Street Lighting
FUNCTION			(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)
1	DISTRIBUTION PLANT													
2	SUBSTATIONS DIRECT	DEM	-	-	-	-	-	-	-	-	-	-	-	-
3	SUBSTATIONS COMMON	DEM	183,609	6,017	2,050	175,542								
4	DIST/SUBTRANS TRANSFER	DEM	-	-	-	-								
5	SUBSTATIONS	TOTAL	183,609	6,017	2,050	175,542								
6														
7	POLES DIRECT	CUST	18,065				18,065							
8	POLES PRIMARY	DEM	162,927				162,927							
9	POLES SECONDARY	DEM	27,291				27,291							
10	POLES	TOTAL	208,284				208,284							
11														
12	OH LINES DIRECT	CUST	4,812					4,812						
13	OH LINES PRIMARY	DEM	175,958					175,958						
14	OH LINES SECONDARY	DEM	36,603					36,603						
15	OH LINES	TOTAL	217,373					217,373						
16														
17	UG LINES DIRECT	CUST	-											
18	UG LINES PRIMARY	DEM	299,666						299,666					
19	UG LINES SECONDARY	DEM	75,009						75,009					
20	UG LINES	TOTAL	374,675						374,675					
21														
22	TRANSFORMERS DIRECT	CUST	-											
23	TRANSFORMERS COMMON	DEM	388,642							388,642				
24	TRANSFORMERS	TOTAL	388,642							388,642				
25														
26	SERVICES	CUST	179,477								72,155	107,322		
27	METERS	CUST	72,960										72,960	
28	INTERRUPTIBLE EQUIPMENT	CUST	2,520			1,794		726						
29	STREET LIGHTING	CUST	160,478											160,478
30														
31	DISTRIBUTION PLANT	DEM	1,349,705	6,017	2,050	175,542	190,218	212,561	374,675	388,642	-	-	-	-
32	DISTRIBUTION PLANT	CUST	438,311	-	-	1,794	18,065	5,538	-	-	72,155	107,322	72,960	160,478
33														
34	TOTAL DISTRIBUTION PLANT		1,788,017	6,017	2,050	177,335	208,284	218,099	374,675	388,642	72,155	107,322	72,960	160,478

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TAMPA ELECTRIC COMPANY DERIVATION OF DIRECT PLANT ASSIGNMENTS FOR POLES AND CONDUCTOR FOR THE FORECAST PERIOD ENDING 12/31/09								
DESCRIPTION	TOTAL (\$000)	SECONDARY (\$000)	PRIMARY (\$000)	DIRECT ASSIGNMENT TO CLASSES				
				GS (\$000)	GSD (\$000)	GSLD (\$000)	IS (\$000)	LGT (\$000)
POLES								
TOTAL ACCT. 364-DISTRIBUTION POLES	\$208,284	13.1%	86.9%					
TOTAL POLES	344,107	\$27,291	\$180,992					
TOTAL SYSTEM COST/POLE	\$605.29	45,088	299,019					
NON-LIGHTING DIRECT								
LIGHTING-TOTAL AVG MO. BILLED POLES								38,660
AVG. COST OF EMBEDDED WOOD LGT POLE								\$467.29
DIRECT COST FOR BILLED LGT. POLES			\$18,065					\$18,065
TOTAL ACCT 364 FOR DIRECT POLES (FACTOR 303)			\$18,065	\$0	\$0	\$0	\$0	\$18,065
OVERHEAD LINES								
TOTAL ACCTS. FOR OH DISTR. LINES (OH Conductor acct 365)	\$218,099	\$36,603	\$181,495					
NON-LIGHTING DIRECT								
LIGHTING WIRE FEET - POLES x 130FT/SPAN								5,025,800
AVG COST OF EMBEDDED LGT WIRE / FOOT								\$0.96
TOTAL COST WIRE FOR BILLED POLES			\$4,812					\$4,812
TOTAL ACCTS-DIRECT OH DISTR LINES (FACTOR 304)			\$4,812	\$0	\$0	\$0	\$0	4,812
UNDERGROUND LINES								
TOTAL ACCTS 366 & 367 FOR UG DISTRIBUTION	\$374,675	\$75,009	\$299,666					
SUMMARY: DIRECT DISTR. LINE PLANT			\$22,877	\$0	\$0	\$0	\$0	\$22,877

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TAMPA ELECTRIC COMPANY								
(1) Derivation of Customers / Services Ratio								
(2) Calculation of Quantity of Yr 2009 Services for Residential Customers and Other Service Schedules								
2009 Average Customers								
Line	Rate Schedule	2009 Ratio %	2009 Average Customers (a)	Single Family Homes	Apartments		Mobile Homes	Other (*)
					Small Units <5	Large Units >=5		
1	Residential - RS(T) - 2009		598,581					
2	<u>Detail to Create Services Ratios:</u>							
3	Homes (Codes 110,111,112,113)	58.16%	341,335	341,335				
4	Other (Codes 170,171,172)	0.58%	3,379					3,379
5	CondoComm (Codes 180,181,182)	0.01%	43					43
6	Apartmts (Codes 120,121,122)	30.67%	179,994		36,359	143,635		
7	% (per 12/2006 Community Survey)		100%		0.202	0.798		
8	MobileHms (Codes 130,131,132)	10.59%	62,128				62,128	
9	Total Resid Customers	100.00%	586,878	341,335	36,359	143,635	62,128	3,422
10	Est Services per Resid Customer			100%	25%	0%	100%	100%
11	<u>Total Estimated Residential Services</u>		415,974	341,335	9,090	-	62,128	3,422
12								
13								
14	<u>OTHER RATE SCHEDULES</u>		2009					
15			Average	With	Without			
16			Customers	Services	Services			
17	GS & TS		66,426	66,426	0			
18	GSD		14,794	14,724	70			
19	GSLD		225	168	57			
20	IS-1 & IS-3		56	0	56			
21	LGT		158	158	0			
22								
23	Subtotal Other		81,659	81,476	183			
24								
25	Total All Rate Sched's		668,537	497,450	171,087			
26	Inactive Meters - 2009		26,293	26,291	2			
27								
28	Total Estimated Services		694,830	523,741	171,089			
29								
30								
31	Notes for Estimated Services:							
32	(1) Sources for the number of customers for the calculation of the 2009 ratios is the Annual Revenue Report.							
33	(2) The Community Survey Ratios are based on Hillsborough County data, provided by Load Research.							
34	(3) The ratio splitting apartments between those less than or greater than five units on Line 10 was provided by Residential Development.							
35	(4) Large Apts units (>5) assumes banked meters w/ no individ svc; the customer is required to bring the svc to Tampa Electric.							
36	(5) The mobile home ratio on Line 8 assumes all trailers have an individual service.							
37	(6) Schedules without services take delivery at >= primary kV [Lines 18-20]							
38	(7) Line 26, "Inactive Meters" is per the Annual Revenue Summary; "Without services" is based on Detail of Inactive Meters by Rate Class.							
39	(*) "Other" includes Other Residential and Condo Commercial; both are assumed to have individual services; Line 11							

TAMPA ELECTRIC COMPANY FUNCTIONALIZATION OF GENERAL & INTANGIBLE EQUIP / EXPENSES FOR THE FORECAST PERIOD ENDING 12/31/09					
(1) ALLOCATION OF GENERAL TO FUNCTIONS ABOVE BASED ON LABOR RATIO					
			COST (\$000)	DEPREC EXPENSE (\$000)	DEPREC RESERVE (\$000)
GENERAL & INTANGIBLE			\$ 149,324	\$ 16,689	\$ 58,153
ARO			7,134	-	919
ADJUSTMENTS			\$ -	\$ 1	\$ -
TOTAL GENERAL PLANT			\$ 156,458	\$ 16,690	\$ 59,071
GENERAL & INTANGIBLE	TOTAL LABOR (\$000)	TOTAL LABOR %	COST (\$000)	DEPREC EXPENSE (\$000)	DEPREC RESERVE (\$000)
PROD-DEMAND	34,965	39.0692%	\$ 58,340	\$ 6,521	\$ 22,720
PROD-ENERGY	12,737	14.2317%	\$ 21,251	\$ 2,375	\$ 8,276
TRANS - StepUp	-	0.0000%	\$ -	\$ -	\$ -
TRANS - HVLines	516	0.5769%	\$ 861	\$ 96	\$ 335
SUBTRANS - Substa	2,628	2.9366%	\$ 4,385	\$ 490	\$ 1,708
DIST - Direct	324	0.3616%	\$ 540	\$ 60	\$ 210
DIST - DstPri	9,052	10.1146%	\$ 15,104	\$ 1,688	\$ 5,882
DIST - DstSec	4,982	5.5672%	\$ 8,313	\$ 929	\$ 3,237
DIST - Cust	8,729	9.7541%	\$ 14,565	\$ 1,628	\$ 5,672
OTH - Oth Cust	15,562	17.3881%	\$ 25,965	\$ 2,902	\$ 10,112
TOTAL GENERAL	89,496	100.0000%	\$ 149,324	\$ 16,690	\$ 58,153
ARO	DIRECT ASSIGN BY PLANT ACCT.	RATIO BASED ON DIRECT ASSIGN	COST (\$000)	DEPREC EXPENSE (\$000)	DEPREC RESERVE (\$000)
			\$ 7,134	-	\$ 919
PROD-DEMAND	484,638	6.7936%	\$ 485	\$ -	\$ 62
PROD-ENERGY	377,587	5.2929%	\$ 378	\$ -	\$ 49
TRANSMISSION	1,868,126	26.1870%	\$ 1,868	\$ -	\$ 241
DISTRIBUTION	4,358,960	61.1030%	\$ 4,359	\$ -	\$ 561
GENERAL	44,485	0.6236%	\$ 44	\$ -	\$ 6
TOTAL ARO	7,133,796	100.0000%	\$ 7,134	\$ -	\$ 919
(2) SUMMARIZED FUNCTIONALIZATION AND CLASSIFICATION					
			COST (\$000)	DEPREC EXPENSE (\$000)	DEPREC RESERVE (\$000)
PROD-DEMAND			\$ 58,824	\$ 6,521	\$ 22,782
PROD-ENERGY			\$ 21,629	\$ 2,375	\$ 8,325
TRANS - DEMAND			\$ 2,730	\$ 96	\$ 576
SUBTRANS - DEMAND			\$ 4,385	\$ 490	\$ 1,708
DIST PRI - DEMAND			\$ 20,002	\$ 1,749	\$ 6,654
DIST SEC - DEMAND			\$ 8,313	\$ 929	\$ 3,237
DIST - CUST			\$ 14,565	\$ 1,628	\$ 5,672
OTH - CUST			\$ 26,009	\$ 2,902	\$ 10,117
TOTAL GENERAL PLANT			\$ 156,458	\$ 16,690	\$ 59,071

TAMPA ELECTRIC COMPANY FUNCTIONALIZATION OF COMMUNICATIONS EQUIP / EXPENSES FOR THE FORECAST PERIOD ENDING 12/31/09				
(1) DIRECT ASSIGNMENTS TO FUNCTIONS BASED ON TELECOMM DEPT ANALYSIS / MEMO				
	DIRECT ASSIGNMENT TELECOM %	COST (\$000)	DEPREC EXPENSE (\$000)	DEPREC RESERVE (\$000)
397Bal		\$ 37,449		
397Exp			\$ 3,490	
397Res				\$ 19,093
PRODUCTION DEMAND	5.0%	\$ 1,872	\$ 175	\$ 955
TRANSMISSION	4.5%	\$ 1,685	\$ 157	\$ 859
SUBTRANSMISSION	1.1%	\$ 412	\$ 38	\$ 210
DISTRI PRIMARY	10.3%	\$ 3,860	\$ 360	\$ 1,968
DISTRI SECONDARY	6.6%	\$ 2,469	\$ 230	\$ 1,259
DISTRIBUTION TOTAL	16.9%	\$ 6,329	\$ 590	\$ 3,227
TOTAL	27.500%	\$ 10,298	\$ 960	\$ 5,251
(2) ALLOCATION OF GENERAL TO FUNCTIONS ABOVE BASED ON LABOR RATIO				
	TOTAL LABOR %	COST (\$000)	DEPREC EXPENSE (\$000)	DEPREC RESERVE (\$000)
GENERAL		\$ 27,150	\$ 2,530	\$ 13,843
PROD-DEMAND	39.0692%	\$ 10,607	\$ 989	\$ 5,408
PROD-ENERGY	14.2317%	\$ 3,864	\$ 360	\$ 1,970
TRANS - StepUp	0.0000%	\$ -	\$ -	\$ -
TRANS - HVLines	0.5769%	\$ 157	\$ 15	\$ 80
SUBTRANS - Substa	2.9366%	\$ 797	\$ 74	\$ 407
DIST - Direct	0.3616%	\$ 98	\$ 9	\$ 50
DIST - DstPri	10.1146%	\$ 2,746	\$ 256	\$ 1,400
DIST - DstSec	5.5672%	\$ 1,512	\$ 141	\$ 771
DIST - Cust	9.7541%	\$ 2,648	\$ 247	\$ 1,350
OTH - Oth Cust	17.3881%	\$ 4,721	\$ 440	\$ 2,407
TOTAL	100.0000%	\$ 27,150	\$ 2,530	\$ 13,843
(3) TOTAL FUNCTIONALIZATION AND CLASSIFICATION (SUM (1) + (2))				
		COST (\$000)	DEPREC EXPENSE (\$000)	DEPREC RESERVE (\$000)
PROD-DEMAND		\$ 12,480	\$ 1,163	\$ 6,363
PROD-ENERGY		\$ 3,864	\$ 360	\$ 1,970
TRANS - DEMAND		\$ 1,842	\$ 172	\$ 939
SUBTRANS - DEMAND		\$ 1,209	\$ 113	\$ 617
DIST PRI - DEMAND		\$ 6,704	\$ 625	\$ 3,418
DIST SEC - DEMAND		\$ 3,981	\$ 371	\$ 2,030
DIST - CUST		\$ 2,648	\$ 247	\$ 1,350
OTH - CUST		\$ 4,721	\$ 440	\$ 2,407
TOTAL COMMUNICATION EQUIPMENT		\$ 37,449	\$ 3,490	\$ 19,093

TAMPA ELECTRIC COMPANY				
FUNCTIONALIZATION OF TRANSPORTATION EQUIP / EXPENSES				
FOR THE FORECAST PERIOD ENDING 12/31/09				
(1) DIRECT ASSIGNMENTS TO FUNCTIONS BASED ON PLANT ACCTG				
VEHICLE AMOUNTS PER PLANT ACCOUNTING COMPONENTS DETAILS				
		(\$000)	(\$000)	
		COST	RESERVE	
ENERGY DELIVERY	39201Bal	\$ 11		
	39202Bal	\$ 3,401		
	39203Bal	\$ 12,308		
	39204Bal	\$ 485		
	39201Res	\$	(26)	
	39202Res	\$	1,406	
	39203Res	\$	5,312	
	39204Res	\$	240	
ENERGY SUPPLY	39211Bal	\$ -		
	39212Bal	\$ 758		
	39213Bal	\$ 574		
	39214Bal	\$ 324		
	39211Res	\$ -		
	39212Res	\$	118	
	39213Res	\$	391	
	39214Res	\$	105	
		\$ 17,861	\$ 7,545	
VEHICLE EXPENSE DISTRIBUTION REPORT (PLANT ACCOUNTING)				
A&G GENERAL	\$ 176,291	OTH CUST	TRANSMISSION	9.26%
CUSTOMER ACCTS TOTAL	\$ 824,249	OTH CUST	DISTRIBUTION	73.34%
CUSTOMER SERVICE TOTAL	\$ 169,872	OTH CUST	OTHER CUSTOMER	17.40%
DISTRIBUTION TOTAL	\$ 4,931,631	DIST		100.00%
SALES TOTAL	\$	OTH CUST		
TRANSMISSION TOTAL	\$ 622,500	TRANSM		
TOTAL	\$ 6,724,543			
(2) INITIAL FUNCTIONALIZATION BASED ON DIRECT ASSIGN & VEH EXP DISTRIBUTION %				
	VEH EXPENSE	COST	DEPREC RESERVE	
	DISTRIB %	(\$000)	(\$000)	
PRODUCTION		\$ 1,656	\$ 614	
TRANSMISSION	9.26%	\$ 1,501	\$ 642	
DISTRIBUTION	73.34%	\$ 11,884	\$ 5,083	
OTHER CUSTOMER	17.40%	\$ 2,820	\$ 1,206	
TOTAL	100.00%	\$ 17,861	\$ 7,545	
(3) DETAIL FUNCTIONALIZATION BASED ON LABOR RATIOS WITHIN FUNCTIONS				
	TOTAL LABOR	TOTAL LABOR	COST	DEPREC RESERVE
	(\$000)	%	(\$000)	(\$000)
PROD-DEMAND	\$ 34,965	39.07%	\$ 1,214	\$ 450
PROD-ENERGY	\$ 12,737	14.23%	\$ 442	\$ 164
TRANS - StepUp	\$ -	0.00%	\$ -	\$ -
TRANS - HVLines	\$ 516	0.58%	\$ 246	\$ 105
SUBTRANS - Substa	\$ 2,628	2.94%	\$ 1,254	\$ 536
DIST - Direct	\$ 324	0.36%	\$ 167	\$ 71
DIST - DstPri	\$ 9,052	10.11%	\$ 4,660	\$ 1,993
DIST - DstSec	\$ 4,982	5.57%	\$ 2,565	\$ 1,097
DIST - Cust	\$ 8,729	9.75%	\$ 4,494	\$ 1,922
OTH - Oth Cust	\$ 15,562	17.39%	\$ 2,820	\$ 1,206
TOTAL	\$ 89,496	100.00%	\$ 17,861	\$ 7,545
(4) SUMMARIZED FUNCTIONALIZATION AND CLASSIFICATION				
		COST	DEPREC RESERVE	
		(\$000)	(\$000)	
PROD-DEMAND		\$ 1,214	\$ 450	
PROD-ENERGY		\$ 442	\$ 164	
TRANS - DEMAND		\$ 246	\$ 105	
SUBTRANS - DEMAND		\$ 1,254	\$ 536	
DIST PRI - DEMAND		\$ 4,660	\$ 1,993	
DIST SEC - DEMAND		\$ 2,565	\$ 1,097	
DIST - CUST		\$ 4,660	\$ 1,993	
OTH - CUST		\$ 2,820	\$ 1,206	
TOTAL TRANSPORTATION EQUIPMENT		\$ 17,861	\$ 7,545	

TAMPA ELECTRIC COMPANY FUNCTIONALIZATION OF PROPERTY HELD FOR FUTURE USE FOR THE FORECAST PERIOD ENDING 12/31/09			
(1) DIRECT ASSIGNMENTS TO FUNCTIONS BASED ON PLANNED LAND USE			
	COST (\$000)	ADJUSTMENTS	BALANCE (\$000)
PRODUCTION	\$ 1,849	\$0	\$1,849
TRANSMISSION	\$ 31,722	\$0	\$31,722
DISTRIBUTION	\$ 8,813	\$0	\$8,813
GENERAL	\$ 660	\$0	\$660
TOTAL	\$ 43,044	\$0	\$43,044
(2) ALLOCATION OF GENERAL TO FUNCTIONS ABOVE BASED ON LABOR RATIO			
	TOTAL LABOR (\$000)	TOTAL LABOR %	COST (\$000)
GENERAL			\$ 660
PROD-DEMAND	34,965	39.0692%	\$ 258
PROD-ENERGY	12,737	14.2317%	\$ 94
TRANS - DEMAND	516	0.5769%	\$ 4
SUBTRANS - DEMAND	2,628	2.9366%	\$ 19
DIST PRI - DEMAND	38,649	43.1856%	\$ 285
DIST SEC - DEMAND	-	-	-
DIST - CUST	-	-	-
OTH - CUST	-	-	-
TOTAL	89,496	100.0000%	\$ 660
(3) DETAIL FUNCTIONALIZATION BASED ON PTD PLANT (THRU PRIMARY ONLY) RATIOS WITHIN FUNCTION			
	PTD PLANT (\$000)	PTD PLANT %	COST (\$000)
PROD-DEMAND	3,012,876	66.6919%	\$ 1,732
PROD-ENERGY	202,581	4.4843%	\$ 116
TRANS - DEMAND	147,700	3.2694%	\$ 9,813
SUBTRANS - DEMAND	329,768	7.2996%	\$ 21,909
DIST PRI - DEMAND	824,679	18.2548%	\$ 8,813
DIST SEC - DEMAND	-	-	-
DIST - CUST	-	-	-
OTH - CUST	-	-	-
TOTAL	4,517,605		\$ 42,384
(4) TOTAL FUNCTIONALIZATION AND CLASSIFICATION (SUM (2) + (3))			
			COST (\$000)
PROD-DEMAND			\$ 1,990
PROD-ENERGY			\$ 210
TRANS - DEMAND			\$ 9,817
SUBTRANS - DEMAND			\$ 21,928
DIST PRI - DEMAND			\$ 9,098
DIST SEC - DEMAND			\$ -
DIST - CUST			\$ -
OTH - CUST			\$ -
TOTAL COMPANY PHFFU			\$ 43,044

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TAMPA ELECTRIC COMPANY PROD PLANT ACCUM RESERVE FOR DEPRE FOR THE FORECAST PERIOD ENDING 12/31/09					Net Capability (MW)	13-Mo Avg Plant Reserve	Tools & Other Common	Steam Common	TOTAL COMPANY	WHSL SALES	FL JURIS	FL JURIS (RETAIL) AVG DEMAND STUDY		
(\$000)												Demand	Energy	Total
Generation Unit														
1	Steam Production													
2	Big Bend Common		76,867											
3	Other Common		76,867	(76,867)					0	0				0
4														
5	Big Bend Unit 1	393	49,528	19,064	1,234	69,826	2,575	67,251	67,251	-	67,251	-	-	67,251
6	Big Bend Unit 2	388	26,097	18,822	1,218	46,137	1,702	44,436	44,436	-	44,436	-	-	44,436
7	Big Bend Unit 3	393	62,054	19,064	1,234	82,352	3,037	79,315	79,315	-	79,315	-	-	79,315
8	Big Bend Unit 4	445	191,879	21,587	1,397	214,863	7,925	206,939	206,939	-	206,939	-	-	206,939
9	Big Bend Unit 4 FGD		92,048		0	92,048	3,395	88,653		0	88,653		88,653	88,653
10	Big Bend Tools Amort.		1,671	(1,671)	-	0	0	0	0	0	0	0	0	0
11														
12	Total Big Bend	1,619	500,144	(0)	5,083	505,227	18,634	486,593	397,940	88,653	486,593			486,593
13														
14	New Unit Common		1	0	0	1	0	1	1	-	1	-	-	1
15	New Unit Unit 1	-	0	0	-	-	-	-	-	-	-	-	-	-
16	New Unit Unit 2	-	3	0	-	3	0	3	3	-	3	-	-	3
17	New Unit Unit 3	-	0	0	-	-	-	-	-	-	-	-	-	-
18	New Unit Unit 4	-	(0)	0	-	(0)	(0)	(0)	(0)	-	(0)	-	-	(0)
19	New Unit Unit 5	-	(6)	0	-	(6)	(0)	(6)	(6)	-	(6)	-	-	(6)
20	New Unit Unit 6	-	0	0	-	-	-	-	-	-	-	-	-	-
21	New Unit Tools Amort.		0	0	-	-	-	-	-	-	-	-	-	-
22														
23	Total New Unit	0	(2)	0	0	(2)	(0)	(2)	(2)	-	(2)	-	-	(2)
24														
25	Steam Prod Dismantling		72,235	0	0	72,235	2,664	69,570	69,570	-	69,570	-	-	69,570
26	Steam Common		5,083	0	(5,083)	0	0	0	-	-	0	-	-	0
27														
28	TOTAL STEAM	1,619	577,460	0	-	577,460	21,298	556,162	467,509	88,653	556,162			556,162
29														
30	Other Production													
31	Big Bend CT1	10	1,736	0	-	1,736	64	1,672	1,672	-	1,672	-	-	1,672
32	Big Bend CT2&3	-	1,657	0	-	1,657	61	1,596	1,596	-	1,596	-	-	1,596
33	Big Bend CT4	57	1,086	0	-	1,086	40	1,045	1,045	-	1,045	-	-	1,045
34	Phillips Station	34	58,616	0	-	58,616	2,162	56,454	56,454	-	56,454	-	-	56,454
35	City of Tpa Prim Mvrs	6	2,347	0	-	2,347	87	2,261	2,261	-	2,261	-	-	2,261
36														
37	Bayside Unit 1	700	54,424	0	-	54,424	2,007	52,417	52,417	-	52,417	-	98,402	52,417
38	Bayside Unit 2	928	63,729	0	-	63,729	2,350	61,378	61,378	-	61,378	-	-	61,378
39	Bayside Unit 3	114	1,965	0	-	1,965	72	1,892	1,892	-	1,892	-	-	1,892
40	Bayside Unit 4	-	0	0	-	-	0	-	-	-	-	-	-	-
41	Bayside Unit 5	114	2,047	0	-	2,047	75	1,971	1,971	-	1,971	-	-	1,971
42	Bayside Common		31,467	0	-	31,467	1,161	30,307	30,307	-	30,307	-	-	30,307
43														
44	Polk 1	240	182,543	0	-	182,543	6,733	175,811	77,409	98,402	175,811	-	-	175,811
45	Polk 2	159	16,846	0	-	16,846	621	16,225	16,225	-	16,225	-	-	16,225
46	Polk 3	164	15,909	0	-	15,909	587	15,322	15,322	-	15,322	-	-	15,322
47	Polk 4	149	3,398	0	-	3,398	125	3,273	3,273	-	3,273	-	-	3,273
48	Polk 5	149	3,216	0	-	3,216	119	3,098	3,098	-	3,098	-	-	3,098
49	Polk Common		23,892	0	-	23,892	881	23,011	20,973	2,038	23,011	-	-	23,011
50														
51	Other Prod Dismantling		15,673	0	-	15,673	565	15,288	15,288	-	15,288	-	-	15,288
52														
53	TOTAL OTHER PROD	2,824	460,752	-	-	460,752	17,731	463,021	362,581	100,440	463,021			463,021
54														
55	TOTAL GENERATION DEPRE RESV	4,443	1,058,212	(0)	-	1,058,212	39,029	1,019,183	830,089	189,093	1,019,183			1,019,183

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TAMPA ELECTRIC COMPANY								
TRANSMISSION ACCUM RESERVE FOR DEPRECIATION								
FOR THE FORECAST PERIOD ENDING 12/31/09								
Acct	Description	13 MO AVG PLANT	HI-VOLT			SUBTRANSMISSION (69 KV)		
			Total Hi-Volt	GSU Transformer	High Volt	Lines	Common (Substation & Lines)	Total Subtransmission
	350 Substation Land	-	-	0	0	0	-	0
	350 Line Land	-	-	0	0	0	-	0
	Subtotal Land	-	-	-	-	-	-	0
	350.01 Line Right of Way	3,443	1,226	0	0	1,226	2,217	2,217
	Subtotal 350 (substa)	-	-	-	-	-	-	0
	Subtotal 350 (lines)	3,443	1,226	-	-	1,226	2,217	2,217
	TOTAL ACCT 350 - LAND & ROW	3,443	1,226	-	-	1,226	2,217	2,217
	352 Struct & Improvements	793	-	0	0	0	793	793
	353 Station Equipment	53,851	18,487	9,600	8,888	0	35,364	35,364
	TOTAL ACCTS 352 & 353	54,644	18,487	9,600	8,888	0	36,157	36,157
	354 Towers & Fixtures	3,873	3,465	0	0	3,465	408	408
	355 Poles & Fixtures	50,273	20,100	0	0	20,100	30,173	30,173
	356 OH Conductors	42,892	14,204	0	0	14,204	28,688	28,688
	356.01 Clearing ROW	1,250	900	0	0	900	350	350
	357 UG Conduit	1,450	-	0	0	0	1,450	1,450
	358 UG Cables & Fixtures	2,659	-	0	0	0	2,659	2,659
	359 Roads & Trails	1,312	833	0	0	833	479	479
	TOTAL ACCTS 354-359	103,709	39,503	-	-	39,503	64,205	64,205
	TOTAL TRANSMISSION DEP RE SV	161,795	59,217	9,600	8,888	40,730	102,579	102,579

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TAMPA ELECTRIC COMPANY DISTRIBUTION ACCUM RESERVE FOR DEPRECIATION FOR THE FORECAST PERIOD ENDING 12/31/09			ACCOUNT 360 Sub Land	ACCOUNT 361 Structures	ACCOUNT 362 Station Equipment	ACCOUNT 364 Poles	ACCOUNT 365 OH Conductors	ACCOUNT 366 367 UG	ACCOUNT 368 Line Xformers	ACCOUNT 369.01 OH Services	ACCOUNT 369.02 UG Services	ACCOUNT 370 Meters	ACCOUNT 373 Street Lighting
FUNCTION			TOTAL (\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)
1	DISTRIBUTION DEPREC RESERVE												
2	SUBSTATIONS DIRECT	DEM	-	-	-								
3	SUBSTATIONS COMMON	DEM	51,880	-	51,282								
4	DIST/SUBTRANS TRANSFER	DEM	-	-	-								
5	SUBSTATIONS	TOTAL	51,880	597	51,282								
6													
7	POLES DIRECT	CUST	9,216			9,216							
8	POLES PRIMARY	DEM	83,116			83,116							
9	POLES SECONDARY	DEM	13,922			13,922							
10	POLES	TOTAL	106,254			106,254							
11													
12	OH LINES DIRECT	CUST	2,422				2,422						
13	OH LINES PRIMARY	DEM	88,573				88,573						
14	OH LINES SECONDARY	DEM	18,425				18,425						
15	OH LINES	TOTAL	109,421				109,421						
16													
17	UG LINES DIRECT	CUST	-										
18	UG LINES PRIMARY	DEM	82,769					82,769					
19	UG LINES SECONDARY	DEM	20,718					20,718					
20	UG LINES	TOTAL	103,486					103,486					
21													
22	TRANSFORMERS DIRECT	CUST	-										
23	TRANSFORMERS COMMON	DEM	163,900					163,900					
24	TRANSFORMERS	TOTAL	163,900					163,900					
25													
26	SERVICES	CUST	66,252							25,815	40,436		
27	METERS	CUST	22,919									22,919	
28	INTERRUPTIBLE EQUIPMENT	CUST	889		524		365						
29	STREET LIGHTING	CUST	72,499										72,499
30													
31	DISTRIBUTION DEPREC RESERVE	DEM	523,302	597	51,282	97,038	106,999	103,486	163,900	-	-	-	-
32	DISTRIBUTION DEPREC RESERVE	CUST	174,197	-	524	9,216	2,788	-	-	25,815	40,436	22,919	72,499
33													
34	TOTAL DISTRIBUTION DEPREC RESERVE		697,500	597	51,806	106,254	109,786	103,486	163,900	25,815	40,436	22,919	72,499

TAMPA ELECTRIC COMPANY
DOCKET NO. 080317-EI
JURISDICTIONAL SEPARATION STUDY
WORKPAPERS
WITNESS: ASHBURN
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TAMPA ELECTRIC COMPANY
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JURISDICTIONAL SEPARATION STUDY
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TAMPA ELECTRIC COMPANY
FUNCTIONALIZATION OF GENERAL & INTANGIBLE EQUIP / EXPENSES
FOR THE FORECAST PERIOD ENDING 12/31/09

(1) ALLOCATION OF GENERAL TO FUNCTIONS ABOVE BASED ON LABOR RATIO

	COST (\$000)	DEPREC EXPENSE (\$000)	DEPREC RESERVE (\$000)
GENERAL & INTANGIBLE	\$ 149,324	\$ 16,689	\$ 58,153
ARO	7,134	-	919
ADJUSTMENTS	-	1	-
TOTAL GENERAL PLANT	\$ 156,458	\$ 16,690	\$ 59,071

GENERAL & INTANGIBLE	TOTAL LABOR (\$000)	TOTAL LABOR %	COST (\$000)	DEPREC EXPENSE (\$000)	DEPREC RESERVE (\$000)
PROD-DEMAND	34,965	39.0692%	\$ 58,340	\$ 6,521	\$ 22,720
PROD-ENERGY	12,737	14.2317%	\$ 21,251	\$ 2,375	\$ 8,276
TRANS - StepUp	-	0.0000%	\$ -	\$ -	\$ -
TRANS - HiVLines	516	0.5769%	\$ 861	\$ 96	\$ 335
SUBTRANS - Substa	2,628	2.9366%	\$ 4,385	\$ 490	\$ 1,708
DIST - Direct	324	0.3616%	\$ 540	\$ 60	\$ 210
DIST - DstPri	9,052	10.1146%	\$ 15,104	\$ 1,688	\$ 5,882
DIST - DstSec	4,982	5.5672%	\$ 8,313	\$ 929	\$ 3,237
DIST - Cust	8,729	9.7541%	\$ 14,565	\$ 1,628	\$ 5,672
OTH - Oth Cust	15,562	17.3881%	\$ 25,965	\$ 2,902	\$ 10,112
TOTAL GENERAL	89,496	100.0000%	\$ 149,324	\$ 16,690	\$ 58,153

ARO	DIRECT ASSIGN BY PLANT ACCT.	RATIO BASED ON DIRECT ASSIGN	COST (\$000)	DEPREC EXPENSE (\$000)	DEPREC RESERVE (\$000)
			\$ 7,134	-	\$ 919
PROD-DEMAND	484,638	6.7936%	\$ 485	-	\$ 62
PROD-ENERGY	377,587	5.2929%	\$ 378	-	\$ 49
TRANSMISSION	1,868,126	26.1870%	\$ 1,868	-	\$ 241
DISTRIBUTION	4,358,960	61.1030%	\$ 4,359	-	\$ 561
GENERAL	44,485	0.6236%	\$ 44	-	\$ 6
TOTAL ARO	7,133,796	100.0000%	\$ 7,134	-	\$ 919

(2) SUMMARIZED FUNCTIONALIZATION AND CLASSIFICATION

	COST (\$000)	DEPREC EXPENSE (\$000)	DEPREC RESERVE (\$000)
PROD-DEMAND	\$ 58,824	\$ 6,521	\$ 22,782
PROD-ENERGY	\$ 21,629	\$ 2,375	\$ 8,325
TRANS - DEMAND	\$ 2,730	\$ 96	\$ 576
SUBTRANS - DEMAND	\$ 4,385	\$ 490	\$ 1,708
DIST PRI - DEMAND	\$ 20,002	\$ 1,749	\$ 6,654
DIST SEC - DEMAND	\$ 8,313	\$ 929	\$ 3,237
DIST - CUST	\$ 14,565	\$ 1,628	\$ 5,672
OTH - CUST	\$ 26,009	\$ 2,902	\$ 10,117
TOTAL GENERAL PLANT	\$ 156,458	\$ 16,690	\$ 59,071

TAMPA ELECTRIC COMPANY FUNCTIONALIZATION OF COMMUNICATIONS EQUIP / EXPENSES FOR THE FORECAST PERIOD ENDING 12/31/09				
(1) DIRECT ASSIGNMENTS TO FUNCTIONS BASED ON TELECOMM DEPT ANALYSIS / MEMO				
	DIRECT ASSIGNMENT TELECOM %	COST (\$000)	DEPREC EXPENSE (\$000)	DEPREC RESERVE (\$000)
397Bal		\$ 37,449		
397Exp			\$ 3,490	
397Res				\$ 19,093
PRODUCTION DEMAND	5.0%	\$ 1,872	\$ 175	\$ 955
TRANSMISSION	4.5%	\$ 1,685	\$ 157	\$ 859
SUBTRANSMISSION	1.1%	\$ 412	\$ 38	\$ 210
DISTR1 PRIMARY	10.3%	\$ 3,860	\$ 360	\$ 1,968
DISTR1 SECONDARY	6.6%	\$ 2,469	\$ 230	\$ 1,259
DISTRIBUTION TOTAL	16.9%	\$ 6,329	\$ 590	\$ 3,227
TOTAL	27.500%	\$ 10,298	\$ 960	\$ 5,251
(2) ALLOCATION OF GENERAL TO FUNCTIONS ABOVE BASED ON LABOR RATIO				
	TOTAL LABOR %	COST (\$000)	DEPREC EXPENSE (\$000)	DEPREC RESERVE (\$000)
GENERAL		\$ 27,150	\$ 2,530	\$ 13,843
PROD-DEMAND	39.0692%	\$ 10,607	\$ 989	\$ 5,408
PROD-ENERGY	14.2317%	\$ 3,864	\$ 360	\$ 1,970
TRANS - StepUp	0.0000%	\$ -	\$ -	\$ -
TRANS - HiVLines	0.5769%	\$ 157	\$ 15	\$ 80
SUBTRANS - Substa	2.9366%	\$ 797	\$ 74	\$ 407
DIST - Direct	0.3616%	\$ 98	\$ 9	\$ 50
DIST - DstPri	10.1146%	\$ 2,746	\$ 256	\$ 1,400
DIST - DstSec	5.5672%	\$ 1,512	\$ 141	\$ 771
DIST - Cust	9.7541%	\$ 2,648	\$ 247	\$ 1,350
OTH - Oth Cust	17.3881%	\$ 4,721	\$ 440	\$ 2,407
TOTAL	100.0000%	\$ 27,150	\$ 2,530	\$ 13,843
(3) TOTAL FUNCTIONALIZATION AND CLASSIFICATION (SUM (1) + (2))				
		COST (\$000)	DEPREC EXPENSE (\$000)	DEPREC RESERVE (\$000)
PROD-DEMAND		\$ 12,480	\$ 1,163	\$ 6,363
PROD-ENERGY		\$ 3,864	\$ 360	\$ 1,970
TRANS - DEMAND		\$ 1,842	\$ 172	\$ 939
SUBTRANS - DEMAND		\$ 1,209	\$ 113	\$ 617
DIST PRI - DEMAND		\$ 6,704	\$ 625	\$ 3,418
DIST SEC - DEMAND		\$ 3,981	\$ 371	\$ 2,030
DIST - CUST		\$ 2,648	\$ 247	\$ 1,350
OTH - CUST		\$ 4,721	\$ 440	\$ 2,407
TOTAL COMMUNICATION EQUIPMENT		\$ 37,449	\$ 3,490	\$ 19,093

TAMPA ELECTRIC COMPANY				
FUNCTIONALIZATION OF TRANSPORTATION EQUIP / EXPENSES				
FOR THE FORECAST PERIOD ENDING 12/31/09				
(1) DIRECT ASSIGNMENTS TO FUNCTIONS BASED ON PLANT ACCTG				
VEHICLE AMOUNTS PER PLANT ACCOUNTING COMPONENTS DETAILS				
		(\$000)	(\$000)	
		COST	RESERVE	
ENERGY DELIVERY	39201Bal	\$ 11		
	39202Bal	\$ 3,401		
	39203Bal	\$ 12,308		
	39204Bal	\$ 485		
	39201Res		\$ (26)	
	39202Res		\$ 1,406	
	39203Res		\$ 5,312	
	39204Res		\$ 240	
ENERGY SUPPLY	39211Bal	\$ -		
	39212Bal	\$ 758		
	39213Bal	\$ 574		
	39214Bal	\$ 324		
	39211Res		\$ -	
	39212Res		\$ 118	
	39213Res		\$ 391	
	39214Res		\$ 105	
		\$ 17,861	\$ 7,545	
VEHICLE EXPENSE DISTRIBUTION REPORT (PLANT ACCOUNTING)				
A&G GENERAL	\$ 176,291	OTH CUST	TRANSMISSION	9.26%
CUSTOMER ACCTS TOTAL	\$ 824,249	OTH CUST	DISTRIBUTION	73.34%
CUSTOMER SERVICE TOTAL	\$ 169,872	OTH CUST	OTHER CUSTOMER	17.40%
DISTRIBUTION TOTAL	\$ 4,931,631	DIST		100.00%
SALES TOTAL	\$ -	OTH CUST		
TRANSMISSION TOTAL	\$ 622,500	TRANSM		
TOTAL	\$ 6,724,543			
(2) INITIAL FUNCTIONALIZATION BASED ON DIRECT ASSIGN & VEH EXP DISTRIBUTION %				
	VEH EXPENSE	COST	DEPREC RESERVE	
	DISTRIB %	(\$000)	(\$000)	
PRODUCTION		\$ 1,656	\$ 614	
TRANSMISSION	9.26%	\$ 1,501	\$ 642	
DISTRIBUTION	73.34%	\$ 11,884	\$ 5,083	
OTHER CUSTOMER	17.40%	\$ 2,820	\$ 1,206	
TOTAL	100.00%	\$ 17,861	\$ 7,545	
(3) DETAIL FUNCTIONALIZATION BASED ON LABOR RATIOS WITHIN FUNCTIONS				
	TOTAL LABOR	TOTAL LABOR	COST	DEPREC RESERVE
	(\$000)	%	(\$000)	(\$000)
PROD-DEMAND	\$ 34,965	39.07%	\$ 1,214	\$ 450
PROD-ENERGY	\$ 12,737	14.23%	\$ 442	\$ 164
TRANS - StepUp	\$ -	0.00%	\$ -	\$ -
TRANS - HiVLines	\$ 516	0.58%	\$ 246	\$ 105
SUBTRANS - Substa	\$ 2,628	2.94%	\$ 1,254	\$ 536
DIST - Direct	\$ 324	0.38%	\$ 167	\$ 71
DIST - DstPri	\$ 9,052	10.11%	\$ 4,660	\$ 1,993
DIST - DstSec	\$ 4,982	5.57%	\$ 2,565	\$ 1,097
DIST - Cust	\$ 8,729	9.75%	\$ 4,494	\$ 1,922
OTH - Oth Cust	\$ 15,562	17.39%	\$ 2,820	\$ 1,206
TOTAL	\$ 89,496	100.00%	\$ 17,861	\$ 7,545
(4) SUMMARIZED FUNCTIONALIZATION AND CLASSIFICATION				
		COST	DEPREC RESERVE	
		(\$000)	(\$000)	
PROD-DEMAND		\$ 1,214	\$ 450	
PROD-ENERGY		\$ 442	\$ 164	
TRANS - DEMAND		\$ 246	\$ 105	
SUBTRANS - DEMAND		\$ 1,254	\$ 536	
DIST PRI - DEMAND		\$ 4,660	\$ 1,993	
DIST SEC - DEMAND		\$ 2,565	\$ 1,097	
DIST - CUST		\$ 4,660	\$ 1,993	
OTH - CUST		\$ 2,820	\$ 1,206	
TOTAL TRANSPORTATION EQUIPMENT		\$ 17,861	\$ 7,545	

TAMPA ELECTRIC COMPANY FUNCTIONALIZATION & CLASSIFICATION OF WORKING CAPITAL FOR THE FORECAST PERIOD ENDING 12/31/09				
(1) G/L WORKING CAPITAL ACCOUNTS				
G/L ACCT	Whole \$'s G/L COST	Whole \$'s ADJUSTMENTS	Whole \$'s ADJ'D COST	
131 CASH	\$ -	\$ -	\$ -	
151 FUEL INVENTORY	\$ 98,437,385	\$ -	\$ 98,437,385	
152 FUEL INV UNISTR	\$ -	\$ -	\$ -	
154 MATL & SUPPLIES	\$ 57,825,000	\$ -	\$ 57,825,000	
163 STORES UNISTR	\$ -	\$ -	\$ -	
NET ADDITIONS	\$ 342,058,692	\$ (1,716,923)	\$ 340,341,769	
NET DEDUCTIONS (SUBTRACT)	\$ 528,586,443	\$ -	\$ 528,586,443	
TOTAL COMPANY	\$ (30,265,366)	\$ (1,716,923)	\$ (31,982,289)	
(2) FUNCTIONALIZATION OF FUEL INVENTORY 100% TO PROD-ENERGY				
			BALANCE (\$000)	
FUEL INVENTORY			\$ 98,437	
PROD-ENERGY	100.00%	\$	98,437	
TOTAL		\$	98,437	
(3) FUNCTIONALIZATION OF M&S BASED ON PTD PLANT RATIO:				
		PTD PLANT (\$000)	PTD PLANT %	BALANCE (\$000)
MATERIALS & SUPPLIES				\$ 57,825
PROD-DEMAND	3,012,876	54.97%	\$	31,786
PROD-ENERGY	202,581	3.70%	\$	2,137
TRANS - DEMAND	147,700	2.69%	\$	1,558
SUBTRANS - DEMAND	329,768	6.02%	\$	3,479
DIST PRI - DEMAND	824,679	15.05%	\$	8,701
DIST SEC - DEMAND	527,546	9.63%	\$	5,566
DIST - CUST	435,792	7.95%	\$	4,598
OTH - CUST	-	0.00%	\$	-
TOTAL	5,480,943		\$	57,825
(4) FUNCTIONALIZATION OF NET ADDITIONS BASED ON TOTAL PLANT RATIO:				
		TOTAL PLANT (\$000)	TOTAL PLANT %	BALANCE (\$000)
NET ADDITIONS				\$ 340,342
PROD-DEMAND	3,087,385	53.83%	\$	183,196
PROD-ENERGY	228,727	3.99%	\$	13,572
TRANS - DEMAND	162,335	2.83%	\$	9,632
SUBTRANS - DEMAND	358,545	6.25%	\$	21,275
DIST PRI - DEMAND	865,143	15.08%	\$	51,335
DIST SEC - DEMAND	542,405	9.46%	\$	32,185
DIST - CUST	457,665	7.98%	\$	27,156
OTH - CUST	33,550	0.58%	\$	1,991
TOTAL	5,735,754		\$	340,342
(5) FUNCTIONALIZATION OF NET DEDUCTIONS BASED ON TOTAL PLANT RATIO:				
		TOTAL PLANT (\$000)	TOTAL PLANT %	BALANCE (\$000)
NET DEDUCTIONS				\$ 528,586
PROD-DEMAND	3,087,385	53.83%	\$	284,522
PROD-ENERGY	228,727	3.99%	\$	21,079
TRANS - DEMAND	162,335	2.83%	\$	14,960
SUBTRANS - DEMAND	358,545	6.25%	\$	33,042
DIST PRI - DEMAND	865,143	15.08%	\$	79,729
DIST SEC - DEMAND	542,405	9.46%	\$	49,986
DIST - CUST	457,665	7.98%	\$	42,177
OTH - CUST	33,550	0.58%	\$	3,092
TOTAL	5,735,754		\$	528,586

TAMPA ELECTRIC COMPANY FUNCTIONALIZATION & CLASSIFICATION OF WORKING CAPITAL FOR THE FORECAST PERIOD ENDING 12/31/09	
(6) TOTAL FUNCTIONALIZATION & CLASSIFICATION	
TOTAL WORKING CAPITAL	BALANCE (\$000)
PROD-DEMAND	\$ (69,540)
PROD-ENERGY	\$ 93,068
TRANS - DEMAND	\$ (3,769)
SUBTRANS - DEMAND	\$ (8,288)
DIST PRI - DEMAND	\$ (19,693)
DIST SEC - DEMAND	\$ (12,236)
DIST - CUST	\$ (10,423)
OTH - CUST	\$ (1,101)
TOTAL COMPANY WORKING CAPITAL	\$ (31,982)

TAMPA ELECTRIC COMPANY FUNCTIONALIZATION / CLASSIFICATION OF CWIF FOR THE FORECAST PERIOD ENDING 12/31/09					
(1) DIRECT ASSIGNMENTS TO FUNCTIONS BASED ON PLANT ACCTG DATA (TIE TO MFR B-13a ACCT 107.00 --GL COST)					
GL ACCT	SYS PER BOOKS 13 MO AVERAGE	G/L COST (\$000)	ADJUSTMENTS (\$000)	ADJ COST (\$000)	
107		\$ 405,468	\$ (262,078)	\$ 143,390	
PROFORMA ADJUSTMENT			\$ (36,171)		
PRODUCTION STEAM	45.67%	\$ 185,170	\$ (136,205)	\$ 48,965	
PRODUCTION OTHER	34.25%	\$ 138,856	\$ (102,138)	\$ 36,718	
TRANSMISSION	15.19%	\$ 61,579	\$ (45,295)	\$ 16,283	
DISTRIBUTION	1.37%	\$ 5,568	\$ (4,096)	\$ 1,472	
GENERAL	3.53%	\$ 14,295	\$ (10,515)	\$ 3,780	
TOTAL	100.000%	\$ 405,468	\$ (298,249)	\$ 107,219	
(2) DETAIL FUNCTIONALIZATION BASED ON PTD PLANT RATIOS WITHIN FUNCTIONS FOR PTD CWIF					
	PTD PLANT (\$000)	% RATIO WITHIN FUNCTION	DIRECT ASSIGNED \$'S	COST (\$000)	FUNCTION SUBTOTAL
PROD-STEAM-DEMAND	1,120,808	84.7%	\$ 48,965	\$ 41,469	
PROD-STEAM-ENERGY	202,581	15.3%		\$ 7,495	
PROD-OTHER-DEMAND	1,892,069	100.0%	\$ 36,718	\$ 36,718	
PROD-OTHER-ENERGY	-			\$ -	\$ 85,683
TRANS - STEP UP	-			\$ -	
TRANS - HI-VLINES	147,700	30.9%	\$ 16,283	\$ 5,037	
SUBTRANS	329,768	69.1%		\$ 11,246	\$ 16,283
DIST PRI - DEMAND	824,679	46.1%	\$ 1,472	\$ 679	
DIST SEC - DEMAND	527,546	29.5%		\$ 434	
DIST - CUST	435,792	24.4%		\$ 359	\$ 1,472
OTH - CUST	-			\$ -	
TOTAL	5,480,943			\$ 103,439	\$ 103,439
(3) ALLOCATION OF GENERAL TO FUNCTIONS BASED ON LABOR RATIO					
	TOTAL LABOR (\$000)	TOTAL LABOR %		COST (\$000)	FUNCTION SUBTOTAL
GENERAL				\$ 3,780	
PROD-DEMAND	34,965	39.0692%		\$ 1,477	
PROD-ENERGY	12,737	14.2317%		\$ 538	\$ 2,015
TRANS - DEMAND	516	0.5769%		\$ 22	
SUBTRANS - DEMAND	2,628	2.9366%		\$ 111	\$ 133
DIST PRI - DEMAND	9,376	10.4762%		\$ 396	
DIST SEC - DEMAND	4,982	5.5672%		\$ 210	
DIST - CUST	8,729	9.7541%		\$ 369	\$ 975
OTH - CUST	15,562	17.3881%		\$ 657	\$ 657
TOTAL	89,496	100.0000%		\$ 3,780	\$ 3,780
TOTAL CWIF					\$ 107,219

TAMPA ELECTRIC COMPANY FUNCTIONALIZATION & CLASSIFICATION OF OTHER OPERATING REVENUE FOR THE FORECAST PERIOD ENDING 12/31/09			
(1) G/L OTHER OPERATING REVENUE ACCOUNTS			
REFERENCE	ACCT	TITLE	BALANCE (\$000)
SVC	45100	MISC SVC REV	\$ 12,785
RENT_TRANSM	45400	COMMERCIAL PROPERTY	\$ 619
RENT_DS	45401	ELECTRIC EQUIPMENT	\$ 155
RENT_TRANSM	45402	AGRICULTURAL PROPERTY	\$ 29
RENT_DP	45403	POLE ATTACHMENTS	\$ 6,138
RENT_DP	45404	PLAZA MEETING ROOM	\$ -
RENT_DP	45405	METRO LINK	\$ 2,398
RENT_DP	45406	MTLK-POLE ATTACHMENTS	\$ 14
RENT_PROD	45407	BARGE CLEANING BB	\$ -
RENT_DP	45410	RENTAL INCOME - AFFILIATES	\$ 663
RENT_DP	45510	RENTAL INC-AFFIL	\$ 354
EGY	45601	MISC REV	\$ 21
TRANS	45603	COST PLUS JOS	\$ 48
TAX	45604	SALES TAX	\$ 60
PLANT	45605	SAP REV - AFFIL	\$ 189
PLANT	45606	SAP REV - DIVISION	\$ 112
TRANS	45607	TRAINING MODULES	\$ -
PLANT	45610	PARKING	\$ 56
PLANT	45611	AT COST JOS	\$ 24
WHEELING	45614	WHEELING	\$ 2,386
TRANS	45615	COGEN MTCE	\$ 498
EGY	45622	BENEFICIATED ASH	\$ 162
EGY	45623	GYP SUM	\$ 1,603
EGY	45624	SULFURIC ACID	\$ 2,435
PLANT	45625	GREEN POWER	\$ 179
TRANS	45630	OATT	\$ 7,499
TRANS	45631	OATT	\$ -
TRANS	45632	OATT	\$ -
UNBILLED	45671	UNBILLED REV	\$ (1,139)
OTHER REVENUE INPUTS			
TXPOLE	TRANSM POLE ATTACHMENTS	EMAIL	\$ 186
PLANT	JO REVENUE	SURV RPT ADJ	\$ (72)
PWR	I/CHG NON-SEPARATED	EE PKG SUPPLE.SCH REV	\$ 292
EGY	CLAUSE ADJ. MGMT	EE PKG SUPPLE.SCH REV	\$ -
WHSL_EGY	NON-RECOV CLAUSE ITEMS	SO 2 GAINS, WHSL	\$ (14)
EGY	NON-RECOV CLAUSE ITEMS	REVEN RECON (FUEL)	\$ (39)
(2) MISC SERVICE REVENUE (OOR)			
SUMMING CODES			BALANCE (\$000)
MISC SVC REVENUE	SVC		\$ 12,785
(3) RENT REVENUE (OOR)			
TOTAL RENT REVENUE			BALANCE (\$000)
PROD - DEMAND	RENT_PROD		\$ -
TRANS - DEMAND	RENT_TRANSM		\$ 649
SUBTRANS - DEMAND	TXPOLE		\$ 186
DIST PRI - DEMAND	RENT_DP		\$ 9,382
DIST SEC - DEMAND	RENT_DS		\$ 155

TAMPA ELECTRIC COMPANY FUNCTIONALIZATION & CLASSIFICATION OF OTHER OPERATING REVENUE FOR THE FORECAST PERIOD ENDING 12/31/09			
(4) PLANT-RELATED FUNCTIONALIZATION BASED ON PLANT IN SERVICE (OOR)			
			BALANCE (\$000)
PLANT-RELATED	PLANT		\$ 488
		PIS RATIO %	
PROD-DEMAND		54.20%	\$ 265
PROD-ENERGY		4.01%	\$ 20
TRANS - DEMAND		8.59%	\$ 42
TRANS - WHEELING-DEM		0.00%	\$ -
SUBTRANS - DEMAND		0.00%	\$ -
DIST PRI - DEMAND		14.99%	\$ 73
DIST SEC - DEMAND		9.53%	\$ 47
DIST - CUST		8.09%	\$ 39
OTH - CUST		0.59%	\$ 3
TOTAL			\$ 488
(5) TRANSM-RELATED FUNCTIONALIZATION (OOR)			
			BALANCE (\$000)
TRANSM-RELATED	TRANS		\$ 8,044
TRANSM-WHEELING	WHEELING		\$ 2,386
	OATT		
		Wheeling	
PROD-DEMAND	\$	758 \$	65 \$ 823
PROD-ENERGY			\$ -
TRANS - DEMAND			\$ -
TRANS - WHEELING-DEM	\$	7,286 \$	2,321 \$ 9,606
SUBTRANS - DEMAND			\$ -
DIST PRI - DEMAND			\$ -
DIST SEC - DEMAND			\$ -
DIST - CUST			\$ -
OTH - CUST			\$ -
TOTAL	\$	8,044 \$	2,386 \$ 10,430
(6) TOTAL FUNCTIONALIZED [SUM (4) & (5) ABOVE]			
			BALANCE (\$000)
PROD-DEMAND			\$ 1,088
PROD-ENERGY			\$ 20
TRANS - DEMAND			\$ 42
TRANS - FIRM WHSL			\$ 9,606
SUBTRANS - DEMAND			\$ -
DIST PRI - DEMAND			\$ 73
DIST SEC - DEMAND			\$ 47
DIST - CUST			\$ 39
OTH - CUST			\$ 3
TOTAL			\$ 10,918
(7) DIRECT ASSIGNED TO SPECIFIC LINE ITEMS OF REVENUE REPORT			
			BALANCE (\$000)
STEAM & MISC	EGY		\$ 4,182
CLAUSE REVENUE TIMING	WHSL_EGY		\$ (14)
COLLECT FEE / SALES TAX	TAX		\$ 60
ENERGY POWER SALES	PWR		\$ 292
UNBILLED REVENUE	UNBILLED		\$ (1,139)
TOTAL DIRECT ASSIGNED			\$ 3,381
(8) TOTAL OTHER OPERATING REVENUE AND SALES REVENUE			
			BALANCE (\$000)
TOTAL SALES REVENUE			\$ 857,711
OTHER REVENUES			\$ 37,456
TOTAL SALES AND OTHER REVENUE			\$ 895,167

2009 FORECAST REVENUES	7,926	1,395	5,263,222	2,781,169	464,726	295,931	2,389,250	300,000	1,020,942	85,500	12,610,061
											175,170
											12,785,231

LAST PERIOD ACTUALS AVAIL:

Residential	actuals come from Annual	5,577	15	3,546,286	2,587,536	485,678	1,495	2,284,625	281,839	896,885	71,080	10,161,019
Subtotal Exempt	Revenue Summary Rpt	1,116	1,404	185,364	80	12,844	1,840	2,730	120	6,804	664	212,965
Subtotal Taxable		1,920	153	723,692	140,896	116,546	337,065	72,415	8,743	96,238	11,056	1,508,724
*2007 ACTUALS		8,613	1,571	4,455,345	2,728,512	615,068	340,400	2,359,770	290,702	999,928	82,800	11,882,706
Residential		64.75%	0.95%	79.60%	94.83%	78.96%	0.44%	96.82%	96.95%	89.70%		85.85%
Subtotal Exempt		12.96%	89.34%	4.16%	0.00%	2.09%	0.54%	0.12%	0.04%	0.68%		0.80%
Subtotal Taxable		22.29%	9.71%	16.24%	5.17%	18.95%	98.02%	3.06%	3.01%	9.82%		13.35%
		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%		100.00%

**TAMPA ELECTRIC COMPANY
DERIVATION OF SERVICE CHARGE REVENUE ALLOCATION FACTOR
FOR THE FORECAST PERIOD ENDING 12/31/09**

REVENUE CODE	RATE	Cust Ratio %	BILL COPIES \$ 977 3.00	BILL COPIES \$ 978 1.25	LATE PMT FEE \$ 979	EXISTING TURN-ON \$16 980	INITIAL TURN-ON \$38 981	TURN-ON FOR CAUSE \$115 982	RECONNECT 983	TAMPERING 984	RETURNED CHECK 985	FIELD CREDIT 986	TOTAL SERVICE CHARGES \$
Residential	Code 100		5,132	13	4,189,525	2,637,383	366,948	1,302	2,313,272	290,850	915,785	73,402	10,793,611
Exempt-(Govt Acct)	Code 600												
Residential	Bills	%											
General Service	1,229	1.44%	15	18	3,149	0	140	23	41	2	100	10	3,497
Gen'l Service-Demand	64,407	75.37%	774	939	165,027	0	7,321	1,204	2,161	90	5,233	516	183,266
Large Gen'l Service	19,138	22.40%	230	279	49,036	0	2,175	358	642	27	1,555	153	54,456
	678	0.79%	8	10	1,737	0	77	13	23	1	55	5	1,929
Subtotal Exempt	85,452	100.00%	1,027	1,246	218,950	0	9,713	1,598	2,867	120	6,942	684	243,148
Taxable	Code's 3008400												
Residential	Bills												
General Service	0	0.00%											
Gen'l Service-Demand	717,677	82.39%	1,456	112	704,203	118,462	72,555	241,420	60,234	7,440	80,916	9,404	1,296,200
Large Gen'l Service	150,845	17.32%	306	23	148,013	24,899	15,250	50,743	12,660	1,564	17,007	1,977	272,442
Interruptible Service	1,920	0.22%	4	0	1,884	317	194	646	161	20	216	25	3,468
	680	0.08%	1	0	648	109	67	222	55	7	74	9	1,192
Subtotal Taxable	871,102	100.00%	1,767	135	854,747	143,786	88,066	293,031	73,111	9,030	98,215	11,414	1,573,302
SUMMARY MISC SERVICE CHARGES													ALLOC FACTOR 502
Residential			5,147	31	4,192,674	2,637,383	367,087	1,325	2,313,313	290,852	915,885	73,412	10,797,106
General Service			2,230	1,051	869,230	118,462	79,876	242,625	62,395	7,530	86,149	9,919	1,479,466
Gen'l Service-Demand			536	303	197,049	24,899	17,425	51,101	13,302	1,591	18,562	2,130	326,898
Large Gen'l Service			12	10	3,621	317	271	659	184	21	272	31	5,397
Interruptible Service			1	0	648	109	67	222	55	7	74	9	1,192
Lighting			0	0	0	0	0	0	0	0	0	0	0
TOTAL SERVICE CHARGES			7,926	1,395	5,263,222	2,781,169	464,726	295,931	2,389,250	300,000	1,020,942	85,500	12,610,061

NOTE: It was assumed that the revenues for the exempt and taxable categories would follow the prorata bills in each of these categories. Only the residential class is tracked directly, as most of the service charge revenues accrue from this class.

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**TAMPA ELECTRIC COMPANY
LABOR & PTD RATIO'S APPLIED TO O&M LABOR
FOR THE FORECAST PERIOD ENDING 12/31/09**

DESCRIPTION	PTD PLANT (\$000)	RATIO "a"	O&M LABOR DOLLARS (\$000)	RATIO "b"
PTD PLANT TOTAL	5,480,943	100.0000%	89,496	100.0000%
PRODUCTION TOTAL	3,215,458	58.6661%	47,702	53.3009%
PRODUCTION DEMAND	3,012,876	93.6998%	34,965	73.2994%
PRODUCTION ENERGY	202,581	6.3002%	12,737	26.7006%
TRANSMISSION TOTAL	477,468	8.7114%	3,144	3.5135%
TRANSM. HI VOLT	147,700	30.9340%	516	16.4201%
TRANSM. SUBTRANS	329,768	69.0660%	2,628	83.5799%
DISTRIBUTION TOTAL	1,788,017	32.6224%	23,088	25.7975%
DISTR. DEMAND	1,352,225	75.6271%	14,358	62.1897%
DISTR. PRI DEM	824,679	60.9868%	9,052	63.0452%
DISTR. SEC DEM	527,546	39.0132%	5,306	36.9548%
DISTR. CUST.	435,792	24.3729%	8,729	37.8103%
OTHER TOTAL	0	0.0000%	15,562	17.3881%

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TAMPA ELECTRIC COMPANY TOTAL PRODUCTION LABOR O&M EXPENSES (ACCTS 500-556) FOR THE FORECAST PERIOD ENDING 12/31/09					TOTAL COMPANY		
LN	ACCT	TITLE	FERC CLASSIF	TOTAL (\$000)	DEMAND (\$000)	ENERGY (\$000)	
1		STEAM OPERATION EXPENSES:					
2	500	oper., super., & engineering	DEM	1,968	1,968	0	
3	502	steam expenses	DEM	5,765	5,765	0	
4	503	steam expenses	EGY	0	0	0	
5	505	electric expenses	DEM	2,812	2,812	0	
6	506	misc. steam expenses	DEM	2,201	2,201	0	
7	507	rents	DEM	0	0	0	
8		STEAM MAINTENANCE EXPENSES:					
9	510	main., super., & engineering	allocated	294	77	217	
10	511	main. of structures	DEM	3,261	3,261	0	
11	512	main. of boiler plant	EGY	10,846	0	10,846	
12	513	main. of electric plant	EGY	1,673	0	1,673	
13	514	main. misc. station plant	DEM	1,182	1,182	0	
14		TOTAL STEAM		30,003	17,266	12,737	
15		OTHER PRODUCTION EXPENSES:					
16	546	oper., super., & engineering	DEM	857	857	0	
17	548	generation expenses	DEM	5,916	5,916	0	
18	549	misc. other power expenses	DEM	3,286	3,286	0	
19	550	rents	DEM	0	0	0	
20	551	main., super., & engineering	DEM	1,153	1,153	0	
21	552	main. of structures	DEM	1,869	1,869	0	
22	553	main. of general plant	DEM	2,627	2,627	0	
23	554	main. other misc.	DEM	67	67	0	
24	556	load dispatching	DEM	1,365	1,365	0	
25		TOTAL OTHER		17,141	17,141	0	
26							
27		PRODUCTION O&M LABOR		47,144	34,408	12,737	
28		STEP UP O&M LABOR		558	558	0	
29							
30		TOTAL PRODUCTION LABOR		\$ 47,702	\$ 34,966	\$ 12,737	

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TAMPA ELECTRIC COMPANY									
TOTAL TRANSMISSION LABOR O&M EXPENSES (Accts 561 - 573)									
FOR THE FORECAST PERIOD ENDING 12/31/09									
LINE NO.	ACCT	DESCRIPTION	TOTAL (\$000)	SUBSTATIONS			LINES		
				SUBSTA. TOTAL (\$000)	STEP-UP (\$000)	HI-VOLT (\$000)	COMMON (\$000)	LINES TOTAL (\$000)	HI-VOLT (\$000)
1		<u>Operation Expense:</u>							
2	561	Load Dispatching	1,171						
3	562	Station Expenses	484						
4		subtotal	1,655	1,655	287	266	1,103		
5		ratio "a"	100.00%	100.00%	17.33%	16.04%	66.63%		
6									
7	563	Overhead Line Expenses	-						
8	564	Underground Line Expenses	-						
9		subtotal	-						
10		ratio "b"	100.00%						
11	565	Transm by others (direct HI-Volt)	-					38.10%	61.90%
12							0.00%		
13	560	Operation, Superv, & Engineering	497						
14	566	Misc Transmission Exp	104						
15	567	Rents	-						
16		subtotal	601	601	104	96	401		
17		ratio "c"	100.00%	100.00%	17.33%	16.04%	66.63%	0.00%	0.00%
18									
19		<u>Maintenance Expense:</u>							
20	571	Mtce of Overhead Lines	484						
21	572	Mtce of Underground Lines	-						
22		subtotal	484				484		484
23		modified ratio "b"	100.00%				100.00%		100.00%
24	568	Mtce Superv, & Eng	-						
25	569	Mtce of Structures	4						
26	570	Mtce of Station Equipment	827						
27	573	Mtce of Misc Transm Plant	131						
28		subtotal	962	962	167	154	641		
29		ratio "a"	100.00%	100.00%	17.33%	16.04%	66.63%		
30									
31		Total Transmission Labor Expense	3,702	3,218	558	516	2,144	484	484
32									
33		<u>Examples of Ratios used for Allocators:</u>							
34		plt accts 352 & 353 and substation land	221,443	221,443	38,374	35,527	147,542		
35		ratio "a"	100.00%	100.00%	17.33%	16.04%	66.63%		
36									
37									
38		plt accts 354 to 359	294,399				294,399	112,173	182,226
39		ratio "b"	100.00%				100.00%	38.10%	61.90%
40		modified ratio "b"	100.00%						100.00%
41									
42		exp. accounts 561 to 564	1,655	1,655	287	266	1,103	0.00%	0.00%
43		ratio "c"	83.96%	100.00%	17.33%	16.04%	66.63%	0.00%	0.00%

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TAMPA ELECTRIC COMPANY														
TOTAL DISTRIBUTION LABOR O&M EXPENSES (Accts 500 - 598)														
FOR THE FORECAST PERIOD ENDING 12/31/09														
LINE NO.	FERC ACCT	DESCRIPTION	TOTAL (\$000)	SUBSTA PRIMARY (\$000)	OH LINES			UG LINES		TRNSFRMR	SERVICES	ST LGTS	METERS	INTERRUP.
					DIRECT (CUST) (\$000)	PRIMARY (\$000)	SECNDRY (\$000)	PRIMARY (\$000)	SECNDRY (\$000)	SECNDRY (\$000)	CUST (\$000)	CUST (\$000)	CUST (\$000)	EQUIP (CUST) (\$000)
1		Operation Expense:												
2	580	Operation, Superv. & Engineering	651	89	14	210	106	87	22	4	83	26	7	3
3	582	Station Expenses	484	477										5.55
4	583	Overhead Line Exp	82		4	53	10				15			0.40
5	584	Underground Line Exp	15					10	3		3			
6	585	Street Lighting & Signal Sys Exp	249									249		
7	586	Meter Expenses	4,661										4,661	
8	587	Cust Installation Exp	3,196				3,196							
9	588	Misc Expenses	3,111	428	68	1,002	506	416	104	21	399	124	31	13
10	589	Rents												
11														
12		Operation Subtotal	12,449	994	85	1,265	3,818	513	128	25	500	399	4,689	23
13														
14		Maintenance Expense:												
15	590	Mtce Superv. & Eng	75	10	2	24	12	10	2	0	10	3	1	0
16	591	Mtce of Structures												
17	592	Mtce of Station Equipment	1,396	1,377										18.89
18	593	Mtce of Overhead Lines	5,381		236	3,489	658				863			25.94
19	594	Mtce of Underground Lines	2,007					1,311	328		368			
20	595	Mtce of Transformers	7							7				
21	596	Mtce of Street Lighting	1,281									1,281		
22	597	Mtce of Meters	482										482	
23	598	Mtce of Misc Distribution Plant												
24														
25		Maintenance subtotal	10,638	1,387	237	3,513	670	1,321	331	8	1,360	1,284	483	45
26														
27														
28		Total Distribution Labor Expense	23,088	2,381	323	4,778	4,488	1,634	459	33	1,860	1,683	5,162	68
29														
30														
31		Total Poles, Lines & Svc	524		23	339	64				95			2.52
32		Ratio "a" Ratio: Poles, Lines & Svc	100%		4.37%	64.72%	12.20%				18.23%			0.48%
33					PIS	PIS	PIS							
34		Total UG Lines & Svc	459		poles direct	poles pri	poles sec	300	75		84			
35		Ratio "b" Ratio: UG Lines & Svc	100%		oh lines direct	oh lines pri	oh lines sec	65.33%	16.35%		18.32%			
36								ug lines pri						
37		Total Station Equipment	186	184										3
38		Ratio "c" Ratio: IS Equip/Station Equip	100%	98.65%										1.35%
39				station equip										
40														
41		<u>SUMMARY OF DISTRIBUTION O&M LABOR EXPENSES</u>												
42		Dist pri demand	8,993											
43		Dist sec demand	5,302											
44		Dist customer	8,793											
45			23,088											

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TAMPA ELECTRIC COMPANY			
ANALYSIS OF OTHER CUSTOMER EXPENSES LABOR (Accts 901-916)			
FOR THE FORECAST PERIOD ENDING 12/31/09			
LINE NO.	ACCT	DESCRIPTION	CUSTOMER LABOR (\$000)
1		<u>Customer Accounts</u>	
2	901	Supervision	0
3	902	Meter Reading Expenses	2,517
4	903	Cust Records & Collection Exp	10,387
5			
6	904	Uncollectible Accounts	0
7	905	Misc Cust Accounts Exp	0
8			
9		Subtotal	12,905
10			
11		<u>Customer Service & Info</u>	
12	907	Supervision	0
13	908	Customer Assistance Exp	843
14	909	Info & Instructional Exp	0
15	910	Misc Cust Service & Info Exp	0
16			
17		Subtotal	843
18			
19		<u>Sales Expense</u>	
20	911	Supervision	0
21	912	Demonstrating & Selling Exp	1,546
22	913	Advertising Exp	4
23	916	Misc Sales Exp	264
24			
25		Subtotal	1,814
26			
27			
28		Total Customer-Other Labor Expense	15,562

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**TAMPA ELECTRIC COMPANY
O&M - FUEL & PWR TRANSACTIONS
FOR THE FORECAST PERIOD ENDING 12/31/09**

Wholesale Activity	
Non-Recov Fuel 501 Whsl	37,120
Non-Recov Fuel 547 Whsl	<u>365,120</u>
Total Non-Jurisdictional for FPSC	402,240
Retail Activity	
Non-Recov Fuel 501 Retail	3,756,512
Calpine Settlement Retail	962,879
Non-Recov Fuel 547 Retail	<u>2,895,654</u>
Total Jurisdictional for FPSC	7,615,045
TOTAL FUEL & PWR TRANSACTIONS	8,017,285

TAMPA ELECTRIC COMPANY
TOTAL PRODUCTION O&M EXPENSES (Accts 500-556)
FOR THE FORECAST PERIOD ENDING 12/31/09

LINE NO	ACCT	TITLE	CLASSIF	TOTAL COMPANY			(SYS AVG) WHSL SALES			TOTAL FLORIDA JURISDICTIONAL		
				TOTAL (\$000)	DEMAND (\$000)	ENERGY (\$000)	TOTAL (\$000)	DEMAND (\$000)	ENERGY (\$000)	TOTAL (\$000)	DEMAND (\$000)	ENERGY (\$000)
1		STEAM OPERATION EXPENSE										
2	500	OPER, SUPV & ENG	DEM	6,000	6,000	-	221	221	-	5,779	5,779	-
3	502	STEAM EXPENSE	DEM	12,463	9,663	2,800	456	356	100	12,006	9,307	2,700
4	503	STEAM FROM OTH SOURCES	EGY	-	-	-	-	-	-	-	-	-
5	505	ELECTRIC EXPENSE	DEM	4,182	4,182	-	154	154	-	4,028	4,028	-
6	506	MISC STEAM EXPENSE	DEM	6,611	6,611	-	244	244	-	6,368	6,368	-
7	507	RENTS	DEM	-	-	-	-	-	-	-	-	-
8		STEAM MAINTENANCE EXPENSE										
9	510	MTCE, SUPV & ENG	allocated	309	52	257	11	2	9	298	50	248
10	511	MTCE OF STRUCTURES	DEM	6,943	6,943	-	256	256	-	6,687	6,687	-
11	512	MTCE OF BOILER PLANT	EGY	35,806	-	35,806	1,277	-	1,277	34,529	-	34,529
12	513	MTCE OF ELECTRIC PLT	EGY	10,397	-	10,397	371	-	371	10,026	-	10,026
13	514	MTCE MISC PLANT	DEM	2,432	2,432	-	90	90	-	2,342	2,342	-
14		TOTAL STEAM PROD		85,143	35,884	49,259	3,080	1,323	1,757	82,062	34,560	47,502
15		OTHER PRODUCTION EXPENSE										
16	546	OPER, SUPV & ENG	DEM	3,439	2,697	743	126	99	26	3,313	2,597	716
17	548	GENERATION EXPENSE	DEM	12,761	8,723	4,038	466	322	144	12,296	8,402	3,894
18	549	MISC OTHER POWER EXP	DEM	6,854	5,265	1,589	251	194	57	6,603	5,071	1,532
19	550	RENTS	DEM	-	-	-	-	-	-	-	-	-
20	551	MTCE, SUPV & ENG	EGY	1,547	-	1,547	55	-	55	1,492	-	1,492
21	552	MTCE OF STRUCTURES	EGY	9,652	-	9,652	344	-	344	9,307	-	9,307
22	553	MTCE OF GENERAL PLANT	DEM/EGY	12,897	10,626	2,270	473	392	81	12,424	10,234	2,189
23	554	MTCE OTHER MISC	EGY	445	-	445	16	-	16	429	-	429
24	556	LOAD DISPATCHING	DEM	1,674	1,674	-	62	62	-	1,612	1,612	-
25		TOTAL OTHER PROD		49,268	28,985	20,283	1,792	1,069	723	47,476	27,916	19,560
26												
27		TOTAL PRODUCTION O&M		134,411	64,869	69,543	4,873	2,392	2,480	129,538	62,476	67,062
28							100.00%	49.10%	50.90%	100.00%	48.23%	51.77%
29												

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TAMPA ELECTRIC COMPANY
TOTAL TRANSMISSION O&M EXPENSE (Accts 561 - 573)
FOR THE FORECAST PERIOD ENDING 12/31/09

LINE NO.	ACCT	DESCRIPTION	SUBSTATIONS					LINES			
			TOTAL (\$000)	SUBSTA. TOTAL (\$000)	STEP-UP (\$000)	HI-VOLT (\$000)	COMMON (\$000)	LINES TOTAL (\$000)	HI-VOLT (\$000)	DIRECT (\$000)	COMMON (\$000)
1		Operations Expense									
2	561	LOAD DISPATCHING	2,086								
3	562	STATION EXPENSE	925								
4		Subtotal	3,011	3,011	522	483	2,006				
5		Ratio "a"	100.00%	100.00%	17.33%	16.04%	66.63%				
6											
7	563	OVERHEAD LINE EXPENSE	-								
8	564	UNDERGROUND LINE EXPENSE	-								
9		Subtotal	-								
10		Ratio "b"	100.00%				100.00%	38.10%	0.00%	61.90%	
11											
12	565	TRANSM BY OTHERS	372				372	372			
13							100.00%	100.00%			
14	560	OPER, SUPV & ENG	694								
15	566	MISC TRANS EXP	2,013								
16	567	RENTS	29								
17		Subtotal	2,736	2,736	474	439	1,823				
18		Ratio "c"	100.00%	100.00%	17.33%	16.04%	66.63%	0.00%	0.00%	0.00%	
19											
20		Maintenance Expense									
21	571	MTCE OF OH LINES	2,895								
22	572	MTCE OF UG LINES	-								
23		Subtotal	2,895				2,895			2,895	
24		Modified ratio "b"	100.00%				100.00%		0.00%	100.00%	
25	568	MTCE, SUPV & ENG	-								
26	569	MTCE OF STRUCTURES	2,813								
27	570	MTCE OF STA EQP	1,600								
28	573	MTCE OF MISC PLANT (added 574)	577								
29		Subtotal	4,991	4,991	865	801	3,325				
30		Ratio "a"	100.00%	100.00%	17.33%	16.04%	66.63%				
31											
32		TOTAL TRANSMISSION O&M	14,004	10,737	1,861	1,723	7,154	3,267	372	-	2,895
33											
34		DERIVATION OF ALLOCATOR RATIOS									
35		PLT ACCTS 352 & 353 + SUBSTA LAND	221,443	221,443	38,374	35,527	147,542				
36		Ratio "a"	100.00%	100.00%	17.33%	16.04%	66.63%				
37		Modified ratio "a"									
38											
39		PLT ACCTS 354 - 359 + LINE LAND	294,399				294,399	112,173	-	182,226	
40		Ratio "b"	100.00%				100.00%	38.10%	0.00%	61.90%	
41		Modified ratio "b"	100.00%						0.00%	100.00%	
42											
43		EXPENSE ACCTS 561 - 564	3,011	3,011	522	483	2,006				
44		Ratio "c"	83.96%	100.00%	17.33%	16.04%	66.63%	0.00%	0.00%	0.00%	0.00%

TAMPA ELECTRIC COMPANY
TOTAL DISTRIBUTION O&M EXPENSE (Accts 580 - 598)
FOR THE FORECAST PERIOD ENDING 12/31/09

LINE NO.	ACCT	DESCRIPTION	TOTAL (\$000)	SUBSTA		OH LINES		UG LINES		TRNSFRMR	SERVICES	ST LGTS	METERS	INTERRUP.
				PRIMARY (\$000)	SECNDRY (\$000)	PRIMARY (\$000)	SECNDRY (\$000)	PRIMARY (\$000)	SECNDRY (\$000)	SECNDRY (\$000)	CUST (\$000)	CUST (\$000)	CUST (\$000)	EQUIP (CUST) (\$000)
1		OPERATION EXPENSE												
2	580	OPER, SUPV & ENG EXP	776	107	250	126	104	26	5	99	31	8	3.3	
3	582	STATION EXPENSE	1,013	1,000									14	
4	583	OH LINE EXPENSE	120		77	15				22			1	
5	584	UG LINE EXPENSE	16					11	3	3				
6	585	ST LIGHTING & SIGN EXP	380								380			
7	586	METER EXPENSE	4,043									4,043		
8	587	CUST INSTALLTN EXP	4,258			4,258								
9	588	MISC DISTR EXP	13,564	1,865	4,389	2,205	1,812	454	90	1,739	541	136	58.1	
10	589	RENTS	529	529										
12		SUBTOTAL	24,699	3,501	4,696	6,604	1,926	482	95	1,863	952	4,187	76	
14		MAINTENANCE EXPENSE												
15	590	MTCE, SUPV & ENG	81	11	26	13	11	3	1	10	3	1	0.3	
16	591	MTCE OF STRUCTURES	-											
17	592	MTCE OF STA EQP	2,588	2,576									12	
18	593	MTCE OF OH LINES	24,689		15,978	3,013				4,501			119	
19	594	MTCE OF UG LINES	3,660				2,391	599		670				
20	595	MTCE OF TRANSFORMERS	399						399					
21	596	MTCE OF ST LIGHTING	2,406								2,406			
22	597	MTCE OF METERS	604									604		
23	598	MISC MTCE	-											
25		SUBTOTAL	34,428	2,587	16,005	3,026	2,402	601	399	5,182	2,410	605	132	
27		TOTAL DISTRIBUTION EXPENSE	59,127	6,088	20,701	9,629	4,328	1,083	494	7,045	3,362	4,792	207	

DERIVATION OF ALLOCATOR RATIOS

30		Total Poles, Lines & Svc	523,631		338,884	63,895				95,455			2,520	
31	Ratio "a"	Ratio: Poles, Lines & Svc	100.00%		64.72%	12.20%				18.23%			0.48%	
32					PIS	PIS								
33		Total UG Lines & Svc	458,697				299,666	75,009		84,022				
34	Ratio "b"	Ratio: UG Lines & Svc	100.00%				65.33%	16.35%		18.32%				
35							ug lines pri	ug lines sec						
37		Total Station Equipment	186,129	183,609									2,520	
38	Ratio "c"	Ratio: IS Equip/Station Equip	100.00%	98.65%									1.35%	
39				station equip									is equipment	
41	Ratio "d"	Direct OH Lines Secondary (ferc 587)				100.00%								
42	Ratio "e"	Direct Mctce Transformers (ferc 595)							100.00%					
43	Ratio "f"	Direct Street Lighting (ferc 596)									100%			
44	Ratio "g"	Direct Meters (ferc 597)										100%		

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TAMPA ELECTRIC COMPANY						
ANALYSIS OF OTHER CUSTOMER O&M EXPENSES (Accts 901-916)						
FOR THE FORECAST PERIOD ENDING 12/31/09						
LINE NO.	ACCT	DESCRIPTION	CUSTOMER EXPENSE (\$000)	ADJUSTS (Note 1) (\$000)	ADJUSTED CUSTOMER EXPENSE (\$000)	O&M REPORT LINE ITEM
1		<u>CUSTOMER ACCOUNTS</u>				
2	901	Supervision	5,459	0	5,459	Billing & Misc.
3	902	Meter Reading	3,124	0	3,124	Billing & Misc.
4	903	Cust Records & Collections	17,822	0	17,822	Billing & Misc.
5						
6	904	Uncollectible Accts	8,767	0	8,767	Uncollectible
7	905	Misc Cust Accounts Exp	0	0	0	Billing & Misc.
8						
9		Subtotal	35,172	0	35,172	
10						
11		<u>CUST SERVICE & INFO</u>				
12	907	Supervision	0	0	0	
13	908	Customer Assistance	18,091	(16,933)	1,159	
14	909	Info & Instructional Exp	897	(769)	129	
15	910	Misc Cust Service	0	0	0	
16						
17		Subtotal	18,988	(17,701)	1,287	Cust Svc & Info
18						
19		<u>SALES EXPENSE</u>				
20	911	Supervision	0	0	0	
21	912	Demonstrate & Selling	2,222	(49)	2,172	
22	913	Advertising	4	0	4	
23	916	Misc Sales Exp	283	0	283	
24						
25		Subtotal	2,508	(49)	2,459	Sales
26						
27						
28		TOTAL OTHER CUSTOMER EXPENSE	56,669	(17,751)	38,918	

Note 1: Adjusted to remove amounts recovered through the Conservation Cost Recovery Clause (ECCR)

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TAMPA ELECTRIC COMPANY
 CLASSIFICATION OF CUSTOMER EXPENSE (901-916)
 FOR THE FORECAST PERIOD ENDING 12/31/09

DIRECTLY ASSIGNED BASED ON CUST SVC RATIO'S:

	Res	Gen Svc	GSD \$'s w/o Recording Meters	GSD \$'s with Recording Meters	GSLD	IS	Light	TOTAL
	\$'s	\$'s	\$'s	\$'s	\$'s	\$'s	\$'s	
901	4,862,889	360,331	75,527	60,266	67,332	20,305	12,400	5,459,051
902	2,428,314	591,252	1,376	75,904	1,676	830	346	3,099,699
903	15,301,004	722,469	273,983	143,817	243,805	73,199	44,862	16,803,129
908	74,078	64,831	254,020	146,620	284,351	119,537	46,257	989,695
909	-	-	-	-	-	-	-	-
911	-	-	-	-	-	-	-	-
912	71,424	737,591	-	-	116,798	38,815	51,724	1,016,351
913	2,028	811	608	203	203	203	-	4,055
916	-	-	-	-	-	-	-	-
	22,739,737	2,477,275	605,515	426,810	714,164	252,889	155,590	27,371,979

REMAINDER ASSIGNED BASED ON # OF BILLS:

	Res	Gen Svc	GSD \$'s w/o Recording Meters	GSD \$'s with Recording Meters	GSLD	IS	Light	TOTAL
	\$'s	\$'s	\$'s	\$'s	\$'s	\$'s	\$'s	
902	21,672	2,394	497	26	8	2	7	24,607
903	896,958	99,091	20,566	1,087	331	86	308	1,018,426
908	77,736	8,588	1,782	94	29	7	27	88,264
909	113,174	12,503	2,595	137	42	11	39	128,500
911	-	-	-	-	-	-	-	-
912	1,061,514	117,270	24,339	1,286	392	101	365	1,205,267
913	-	-	-	-	-	-	-	-
916	248,972	27,505	5,709	302	92	24	86	282,689
	2,420,028	267,351	55,488	2,932	893	231	831	2,747,753

	25,159,765	2,744,626	661,003	429,742	715,057	253,120	156,421	30,119,732
	83.5%	9.1%	2.2%	1.4%	2.4%	0.8%	0.5%	

COMBINING DISTRIBUTED & OTHER

Factor 311 is same except it
 uses gsd result here to also
 push a small piece to whsl

	RS	GS	GSD Total	GSLD	IS	Light	Total	
901	4,862,889	360,331	135,793	67,332	20,305	12,400	5,459,051	
902	2,449,987	593,646	77,803	1,684	833	354	3,124,306	
903	16,197,961	821,549	439,453	244,136	73,285	45,170	17,821,555	
	23,510,838	1,775,527	653,049	313,152	94,423	57,924	26,404,912	
	0.8904	0.0672	0.0247	0.0119	0.0036	0.0022		
	(6,196)	(468)	(172)	(83)	(25)	(15)		
	23,504,642	1,775,059	652,877	313,069	94,398	57,909	26,397,953	
FACTOR 311	89.02%	6.72%	2.47%	1.19%	0.36%	0.22%		
Factor 313 Serv & Info Expense								
no whsl	908	151,815	73,419	402,517	284,380	119,544	46,284	1,077,958
	909	113,174	12,503	2,732	42	11	39	128,500
		264,989	85,922	405,249	284,421	119,555	46,323	1,206,459
FACTOR 313	21.96%	7.12%	33.59%	23.57%	9.91%	3.84%		
Factor 312 Sales Expense								
	911	-	-	-	-	-	-	-
	912	1,132,938	854,861	25,625	117,189	38,916	52,089	2,221,618
	913	2,028	811	811	203	203	-	4,055
	916	248,972	27,505	6,010	92	24	86	282,689
		1,383,938	883,177	32,446	117,484	39,142	52,174	2,508,361
FACTOR 312	56.17%	35.21%	1.29%	4.68%	1.56%	2.08%		

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TAMPA ELECTRIC COMPANY
 FUNCTIONALIZATION OF TOTAL A&G O&M EXPENSES
 FOR THE FORECAST PERIOD ENDING 12/31/09

ACCT	TITLE	TOTAL COMPANY (\$000)	S. RPT. ADJ'S (\$000)	ADJUSTED TOTAL COMPANY (\$000)	PRODUCTION			TRANSMISSION			DISTRIBUTION					OTHER CUST (\$000)
					TOTAL (\$000)	DEMAND (\$000)	ENERGY (\$000)	TOTAL (\$000)	SUBTOTAL HVOLT (\$000)	SUBTOTAL SUBTRN (\$000)	TOTAL (\$000)	SUBTOTAL DEMAND (\$000)	PRIMARY (\$000)	SCNDRY (\$000)	DISTR CUST (\$000)	
1	PLANT RELATED A&G															
2	931	1,056	(5)	1,051												
3	932	4,700	0	4,700												
4		5,756	(5)	5,751	3,348	3,117	231	494	154	340	1,875	1,413	865	548	462	34
5				100.00%	58.21%	93.10%	6.90%	8.59%	31.18%	68.82%	32.61%	75.34%	61.21%	38.79%	24.66%	0.59%
7	924	11,125	0	11,125	9,712	9,712	0	469	0	469	945	452	452	0	493	0
8	92412	20,000	0	20,000	2,400	2,400	0	3,480	1,077	2,403	14,120	10,679	6,513	4,166	3,441	0
9		31,126	0	31,126	12,112	12,112	0	3,949	1,077	2,873	15,055	11,130	6,964	4,166	3,936	0
10																
11																
11	TOTAL PLANT RELATED A&G O&M															
		36,882	(5)	36,877	15,460	15,229	231	4,443	1,231	3,213	16,940	12,543	7,829	4,714	4,397	34
12	LABOR RELATED A&G															
14	920	17,648	(227)	17,421												
15	921	11,181	0	11,181												
16	922	(1,213)	0	(1,213)												
17	923	2,124	0	2,124												
18	925	7,733	0	7,733												
19	926	44,030	(743)	43,288												
20	928	3,273	0	3,273												
21	929	(9,817)	0	(9,817)												
22	930	25,481	(27)	25,454												
23																
24		100,441	(997)	99,444	53,005	38,852	14,153	3,494	574	2,920	25,654	15,954	10,058	5,896	9,700	17,291
25				100.00%	53.30%	73.30%	26.70%	3.51%	16.42%	83.58%	25.80%	62.19%	63.05%	36.95%	37.81%	17.39%
26		137,323	(1,002)	136,321	68,464	54,081	14,383	7,937	1,804	6,133	42,594	28,487	17,888	10,610	14,097	17,325

DESCRIPTION	PIS PLANT (\$000)	RATIO "a"	O&M LABOR DOLLARS (\$000)	RATIO "b"
	PTD PLANT TOTAL	5,693	100.0000%	89,496
PRODUCTION TOTAL	3,314	58.212%	47,762	53.3009%
PRODUCTION DEMAND	3,085	93.1043%	34,965	73.2994%
PRODUCTION ENERGY	229	6.8957%	12,737	26.7006%
TRANSMISSION TOTAL	489	8.5923%	3,144	3.5135%
TRANSM. HI VOLT	153	31.1812%	516	16.4201%
TRANSM. SUBTRANS	337	68.8188%	2,628	83.5799%
DISTRIBUTION TOTAL	1,866	32.6041%	23,089	25.7975%
DISTR. DEMAND	1,398	75.3428%	14,358	62.1897%
DISTR. PRI DEM	856	61.2139%	9,052	63.0452%
DISTR. SEC DEM	542	38.7861%	5,306	36.9548%
DISTR. CUST.	458	24.6572%	8,729	37.8103%
OTHER TOTAL	34	0.5963%	15,992	17.3881%

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TAMPA ELECTRIC COMPANY FUNCTIONALIZATION & CLASSIFICATION OF PROPERTY INSURANCE EXPENSE FOR THE FORECAST PERIOD ENDING 12/31/09			
(1) G/L PROPERTY INSURANCE EXPENSE			
GL ACCOUNT	TYPE OF INSURANCE		COST (\$000)
92401	GENERAL	\$	11,099
92402	CRIME & FIDELITY	\$	28
92412	T&D PROPERTY	\$	20,000
924	TOTAL	\$	31,126
(2) FUNCTIONALIZATION OF ACCT 924.12 BASED ON STORM RESERVE, COVERED ASSETS			
	PTD PLANT ED ONLY	PTD PLANT ED % ONLY	COST (\$000)
ED STORM RESERVE			\$ 20,000
PROV. BY RISK MGMT.	Transmission	0.17	\$ 3,480
	Distribution	0.71	\$ 14,120
	Production	0.12	\$ 2,400
PROD-DEMAND	-	100.00%	2,400
PROD-ENERGY			-
TRANS - DEMAND	147,700	30.93%	\$ 1,077
SUBTRANS - DEMAND	329,768	69.07%	\$ 2,403
DIST PRI - DEMAND	824,679	46.12%	\$ 6,513
DIST SEC - DEMAND	527,546	29.50%	\$ 4,166
DIST - CUST	435,792	24.37%	\$ 3,441
OTH - CUST			-
TOTAL	2,265,485		\$ 20,000
(3) FUNCTIONALIZATION OF GENERAL INSURANCE BASED ON PROP. INSURANCE VALUES			
			COST (\$000)
GENERAL PROPERTY INSURANCE			\$ 11,126
PROVIDED BY RISK MGMT.			
	PROP. INS. VALUES	PROP. INS. %'s	COST (\$000)
PROD-DEMAND	3,677,155	87.29%	\$ 9,712
PROD-ENERGY			
TRANS - DEMAND	177,670	4.22%	\$ 469
SUBTRANS - DEMAND			
DIST PRI - DEMAND	171,093	4.06%	\$ 452
DIST SEC - DEMAND			
DIST - CUST	186,729	4.43%	\$ 493
OTH - CUST			
TOTAL	4,212,646	100.00%	\$ 11,126
(4) SUM OF TOTAL INSURANCE, FUNCTIONALIZATION			
			COST (\$000)
PROD-DEMAND			\$ 12,112
PROD-ENERGY			\$ -
TRANS - DEMAND			\$ 1,546
SUBTRANS - DEMAND			\$ 2,403
DIST PRI - DEMAND			\$ 6,964
DIST SEC - DEMAND			\$ 4,166
DIST - CUST			\$ 3,935
OTH - CUST			\$ -
TOTAL PROPERTY INSURANCE			\$ 31,126

TAMPA ELECTRIC COMPANY PROD PLANT DEPRECIATION EXPENSE FOR THE FORECAST PERIOD ENDING 12/31/09					Net Capability (MW)	13-Mo Avg Plant Cost	Tools & Other Common	Steam Common	TOTAL COMPANY	WHSL SALES	FL JURIS	FL JURIS (RETAIL) AVG DEMAND STUDY			
												Demand	Energy	Total	
(\$000) Generation Unit															
1	Steam Production														
2	Big Bend Common		6,157												
3	Other Common		6,157	(6,157)					0	0					0
4															
5	Big Bend Unit 1	393	3,378	1,566	50	4,994	184	4,810	184	4,810	4,810	-	4,810		
6	Big Bend Unit 2	388	2,156	1,546	49	3,752	138	3,613	138	3,613	3,613	-	3,613		
7	Big Bend Unit 3	393	2,888	1,566	50	4,504	166	4,338	166	4,338	4,338	-	4,338		
8	Big Bend Unit 4	445	7,940	1,774	56	9,770	360	9,410	360	9,410	9,410	-	9,410		
9	Big Bend Unit 4 FGD		4,438		0	4,438	164	4,274	164	4,274	0	4,274	4,274		
10	Big Bend Tools Amort.		295	(295)	-	0	0	0	0	0	0	0	0	0	
11															
12	Total Big Bend	1,619	27,253	0	204	27,458	1,013	26,445	1,013	26,445	22,171	4,274	26,445		
13															
14	New Unit Common		1	0	0	1	0	1	0	1	1	-	1		
15	New Unit Unit 1	-	0	0	-	-	-	-	-	-	-	-	-	-	
16	New Unit Unit 2	-	0	0	-	-	-	-	-	-	-	-	-	-	
17	New Unit Unit 3	-	0	0	-	-	-	-	-	-	-	-	-	-	
18	New Unit Unit 4	-	0	0	-	-	-	-	-	-	-	-	-	-	
19	New Unit Unit 5	-	0	0	-	-	-	-	-	-	-	-	-	-	
20	New Unit Unit 6	-	0	0	-	-	-	-	-	-	-	-	-	-	
21	New Unit Tools Amort.		0	0											
22															
23	Total New Unit	0	1	0	0	1	0	1	0	1	1	-	1		
24															
25	Steam Prod Dismantling		839	0	0	839	31	808	31	808	808	-	808		
26	Steam Common		204	0	(204)	0	0	0	0	0	-	-	0		
27															
28	TOTAL STEAM	1,619	28,298	0	-	28,298	1,044	27,254	1,044	27,254	22,980	4,274	27,254		
29															
30	Other Production														
31	Big Bend CT1	10	0	0	-	-	0	-	0	-	-	-	-	-	
32	Big Bend CT2&3	-	0	0	-	-	0	-	0	-	-	-	-	-	
33	Big Bend CT4	57	2,134	0	-	2,134	79	2,055	79	2,055	2,055	-	2,055		
34	Phillips Station	34	1,616	0	-	1,616	60	1,556	60	1,556	1,556	-	1,556		
35	Cty of Tpa Prim Mvrs	6	292	0	-	292	11	282	11	282	282	-	282		
36															
37	Bayside Unit 1	700	10,660	0	-	10,660	393	10,266	393	10,266	10,266	-	10,266		
38	Bayside Unit 2	928	14,473	0	-	14,473	534	13,939	534	13,939	13,939	-	13,939		
39	Bayside Unit 3	114	3,861	0	-	3,861	142	3,718	142	3,718	3,718	-	3,718		
40	Bayside Unit 4	-	0	0	-	-	0	-	0	-	-	-	-	-	
41	Bayside Unit 5	114	4,136	0	-	4,136	153	3,983	153	3,983	3,983	-	3,983		
42	Bayside Common		3,684	0	-	3,684	136	3,548	136	3,548	3,548	-	3,548		
43															
44	Polk 1	240	18,946	0	-	18,946	699	18,247	699	18,247	8,034	10,213	18,247		
45	Polk 2	159	2,673	0	-	2,673	99	2,574	99	2,574	2,574	-	2,574		
46	Polk 3	164	2,466	0	-	2,466	91	2,375	91	2,375	2,375	-	2,375		
47	Polk 4	149	1,506	0	-	1,506	56	1,450	56	1,450	1,450	-	1,450		
48	Polk 5	149	1,471	0	-	1,471	54	1,417	54	1,417	1,417	-	1,417		
49	Polk Common		1,776	0	-	1,776	66	1,711	66	1,711	1,559	152	1,711		
50															
51	Other Prod Dismantling		498	0	-	498	18	479	18	479	479	-	479		
52															
53	TOTAL OTHER PROD	2,824	70,191	-	-	70,191	2,589	67,602	2,589	67,602	57,238	10,364	67,602		
54															
55	TOTAL GENERATION DEPRE EXP	4,443	98,489	0	-	98,489	3,632	94,856	3,632	94,856	80,218	14,638	94,856		

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TAMPA ELECTRIC COMPANY TRANSMISSION DEPRECIATION EXPENSE FOR THE FORECAST PERIOD ENDING 12/31/09							
Acct	Description	13 MO AVG PLANT	HI-VOLT			SUBTRANSMISSION (69 KV)	
			Total Hi-Volt	GSU Transformer	High Volt	Lines	Common (Substation & Lines)
	350 Substation Land	-	-	0	0	0	0
	350 Line Land	-	-	0	0	0	0
	Subtotal Land	-	-	-	-	-	0
	350.01 Line Right of Way	326	116	0	0	116	210
	Subtotal 350 (substa)	-	-	-	-	-	0
	Subtotal 350 (lines)	326	116	-	-	116	210
	TOTAL ACCT 350 - LAND & ROW	326	116	-	-	116	210
	352 Struct & Improvements	82	-	0	0	0	82
	353 Station Equipment	5,377	1,846	958	887	0	3,531
	TOTAL ACCTS 352 & 353	5,459	1,846	958	887	0	3,613
	354 Towers & Fixtures	107	96	0	0	96	11
	355 Poles & Fixtures	6,336	2,533	0	0	2,533	3,802
	356 OH Conductors	3,923	1,299	0	0	1,299	2,624
	356.01 Clearing ROW	42	30	0	0	30	12
	357 UG Conduit	60	-	0	0	0	60
	358 UG Cables & Fixtures	169	-	0	0	0	169
	359 Roads & Trails	124	79	0	0	79	45
	TOTAL ACCTS 354-359	10,760	4,037	-	-	4,037	6,723
	TOTAL TRANSMISSION DEPRE EXP	16,545	5,999	958	887	4,153	10,546

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TAMPA ELECTRIC COMPANY DISTRIBUTION DEPRECIATION EXPENSE FOR THE FORECAST PERIOD ENDING 12/31/09			ACCOUNT	ACCOUNT	ACCOUNT	ACCOUNT	ACCOUNT	ACCOUNT	ACCOUNT	ACCOUNT	ACCOUNT	ACCOUNT	ACCOUNT
			360	361	362	364	365	366	368	369.01	369.02	370	373
			Sub	Structures	Station	Poles	OH	367	Line	OH	UG	Meters	Street
FUNCTION			Land	Equipment	Conductors	UG	Xformers	Services	Services	Meters	Lighting		
			(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)
1	DISTRIBUTION DEPREC EXPENSE												
2	SUBSTATIONS DIRECT	DEM	-	-	-	-	-	-	-	-	-	-	-
3	SUBSTATIONS COMMON	DEM	4,438	-	49	4,389	-	-	-	-	-	-	-
4	DIST/SUBTRANS TRANSFER	DEM	-	-	-	-	-	-	-	-	-	-	-
5	SUBSTATIONS	TOTAL	4,438	-	49	4,434	-	-	-	-	-	-	-
6													
7	POLES DIRECT	CUST	890	-	-	-	890	-	-	-	-	-	-
8	POLES PRIMARY	DEM	8,030	-	-	-	8,030	-	-	-	-	-	-
9	POLES SECONDARY	DEM	1,345	-	-	-	1,345	-	-	-	-	-	-
10	POLES	TOTAL	10,265	-	-	-	10,265	-	-	-	-	-	-
11													
12	OH LINES DIRECT	CUST	155	-	-	-	-	155	-	-	-	-	-
13	OH LINES PRIMARY	DEM	5,684	-	-	-	-	5,684	-	-	-	-	-
14	OH LINES SECONDARY	DEM	1,182	-	-	-	-	1,182	-	-	-	-	-
15	OH LINES	TOTAL	7,021	-	-	-	-	7,021	-	-	-	-	-
16													
17	UG LINES DIRECT	CUST	-	-	-	-	-	-	-	-	-	-	-
18	UG LINES PRIMARY	DEM	7,983	-	-	-	-	7,983	-	-	-	-	-
19	UG LINES SECONDARY	DEM	1,998	-	-	-	-	1,998	-	-	-	-	-
20	UG LINES	TOTAL	9,982	-	-	-	-	9,982	-	-	-	-	-
21													
22	TRANSFORMERS DIRECT	CUST	-	-	-	-	-	-	-	-	-	-	-
23	TRANSFORMERS COMMON	DEM	15,857	-	-	-	-	-	15,857	-	-	-	-
24	TRANSFORMERS	TOTAL	15,857	-	-	-	-	-	15,857	-	-	-	-
25													
26	SERVICES	CUST	5,777	-	-	-	-	-	-	2,237	3,541	-	-
27	METERS	CUST	4,595	-	-	-	-	-	-	-	-	4,595	-
28	INTERRUPTIBLE EQUIPMENT	CUST	68	-	45	-	23	-	-	-	-	-	-
29	STREET LIGHTING	CUST	8,375	-	-	-	-	-	-	-	-	-	8,375
30													
31	DISTRIBUTION DEPREC EXPENSE	DEM	46,518	-	49	4,389	9,375	6,866	9,982	15,857	-	-	-
32	DISTRIBUTION DEPREC EXPENSE	CUST	19,861	-	-	45	890	179	-	-	2,237	3,541	4,595
33													
34	TOTAL DISTRIBUTION DEPREC EXPENSE		66,379	-	49	4,434	10,265	7,045	9,982	15,857	2,237	3,541	4,595

TAMPA ELECTRIC COMPANY
DOCKET NO. 080317-EI
JURISDICTIONAL SEPARATION STUDY
WORKPAPERS
WITNESS: ASHBURN
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FILED: 08/11/2008

TAMPA ELECTRIC COMPANY FUNCTIONALIZATION OF GENERAL & INTANGIBLE EQUIP / EXPENSES FOR THE FORECAST PERIOD ENDING 12/31/09					
(1) ALLOCATION OF GENERAL TO FUNCTIONS ABOVE BASED ON LABOR RATIO					
			COST (\$000)	DEPREC EXPENSE (\$000)	DEPREC RESERVE (\$000)
GENERAL & INTANGIBLE			\$ 149,324	\$ 16,689	\$ 58,153
ARO			7,134	-	919
ADJUSTMENTS			\$ -	\$ 1	\$ -
TOTAL GENERAL PLANT			\$ 156,458	\$ 16,690	\$ 59,071
GENERAL & INTANGIBLE	TOTAL LABOR (\$000)	TOTAL LABOR %	COST (\$000)	DEPREC EXPENSE (\$000)	DEPREC RESERVE (\$000)
PROD-DEMAND	34,965	39.0692%	\$ 58,340	\$ 6,521	\$ 22,720
PROD-ENERGY	12,737	14.2317%	\$ 21,251	\$ 2,375	\$ 8,276
TRANS - StepUp	-	0.0000%	\$ -	\$ -	\$ -
TRANS - HiVLines	516	0.5769%	\$ 861	\$ 96	\$ 335
SUBTRANS - Substa	2,628	2.9366%	\$ 4,385	\$ 490	\$ 1,708
DIST - Direct	324	0.3616%	\$ 540	\$ 60	\$ 210
DIST - DstPri	9,052	10.1146%	\$ 15,104	\$ 1,688	\$ 5,882
DIST - DstSec	4,982	5.5672%	\$ 8,313	\$ 929	\$ 3,237
DIST - Cust	8,729	9.7541%	\$ 14,565	\$ 1,628	\$ 5,672
OTH - Oth Cust	15,562	17.3881%	\$ 25,965	\$ 2,902	\$ 10,112
TOTAL GENERAL	89,496	100.0000%	\$ 149,324	\$ 16,690	\$ 58,153
ARO	DIRECT ASSIGN BY PLANT ACCT.	RATIO BASED ON DIRECT ASSIGN	COST (\$000)	DEPREC EXPENSE (\$000)	DEPREC RESERVE (\$000)
			\$ 7,134	\$ -	\$ 919
PROD-DEMAND	484,638	6.7936%	\$ 485	\$ -	\$ 62
PROD-ENERGY	377,587	5.2929%	\$ 378	\$ -	\$ 49
TRANSMISSION	1,868,126	26.1870%	\$ 1,868	\$ -	\$ 241
DISTRIBUTION	4,358,960	61.1030%	\$ 4,359	\$ -	\$ 561
GENERAL	44,485	0.6236%	\$ 44	\$ -	\$ 6
TOTAL ARO	7,133,796	100.0000%	\$ 7,134	\$ -	\$ 919
(2) SUMMARIZED FUNCTIONALIZATION AND CLASSIFICATION					
			COST (\$000)	DEPREC EXPENSE (\$000)	DEPREC RESERVE (\$000)
PROD-DEMAND			\$ 58,824	\$ 6,521	\$ 22,782
PROD-ENERGY			\$ 21,629	\$ 2,375	\$ 8,325
TRANS - DEMAND			\$ 2,730	\$ 96	\$ 576
SUBTRANS - DEMAND			\$ 4,385	\$ 490	\$ 1,708
DIST PRI - DEMAND			\$ 20,002	\$ 1,749	\$ 6,654
DIST SEC - DEMAND			\$ 8,313	\$ 929	\$ 3,237
DIST - CUST			\$ 14,565	\$ 1,628	\$ 5,672
OTH - CUST			\$ 26,009	\$ 2,902	\$ 10,117
TOTAL GENERAL PLANT DEPRECIATION EXPENSE			\$ 156,458	\$ 16,690	\$ 59,071

TAMPA ELECTRIC COMPANY FUNCTIONALIZATION OF COMMUNICATIONS EQUIP / EXPENSES FOR THE FORECAST PERIOD ENDING 12/31/09				
(1) DIRECT ASSIGNMENTS TO FUNCTIONS BASED ON TELECOMM DEPT ANALYSIS / MEMO				
	DIRECT ASSIGNMENT TELECOM %	COST (\$000)	DEPREC EXPENSE (\$000)	DEPREC RESERVE (\$000)
397Bal		\$ 37,449		
397Exp			\$ 3,490	
397Res				\$ 19,093
PRODUCTION DEMAND	5.0%	\$ 1,872	\$ 175	\$ 955
TRANSMISSION	4.5%	\$ 1,685	\$ 157	\$ 859
SUBTRANSMISSION	1.1%	\$ 412	\$ 38	\$ 210
DISTR PRIMARY	10.3%	\$ 3,860	\$ 360	\$ 1,968
DISTR SECONDARY	6.6%	\$ 2,469	\$ 230	\$ 1,259
DISTRIBUTION TOTAL	16.9%	\$ 6,329	\$ 590	\$ 3,227
TOTAL	27.500%	\$ 10,298	\$ 960	\$ 5,251
(2) ALLOCATION OF GENERAL TO FUNCTIONS ABOVE BASED ON LABOR RATIO				
	TOTAL LABOR %	COST (\$000)	DEPREC EXPENSE (\$000)	DEPREC RESERVE (\$000)
GENERAL		\$ 27,150	\$ 2,530	\$ 13,843
PROD-DEMAND	39.0692%	\$ 10,607	\$ 989	\$ 5,408
PROD-ENERGY	14.2317%	\$ 3,864	\$ 360	\$ 1,970
TRANS - StepUp	0.0000%	\$ -	\$ -	\$ -
TRANS - HiVLines	0.5769%	\$ 157	\$ 15	\$ 80
SUBTRANS - Substa	2.9366%	\$ 797	\$ 74	\$ 407
DIST - Direct	0.3616%	\$ 98	\$ 9	\$ 50
DIST - DstPri	10.1146%	\$ 2,746	\$ 256	\$ 1,400
DIST - DstSec	5.5672%	\$ 1,512	\$ 141	\$ 771
DIST - Cust	9.7541%	\$ 2,648	\$ 247	\$ 1,350
OTH - Oth Cust	17.3881%	\$ 4,721	\$ 440	\$ 2,407
TOTAL	100.0000%	\$ 27,150	\$ 2,530	\$ 13,843
(3) TOTAL FUNCTIONALIZATION AND CLASSIFICATION (SUM (1) + (2))				
		COST (\$000)	DEPREC EXPENSE (\$000)	DEPREC RESERVE (\$000)
PROD-DEMAND		\$ 12,480	\$ 1,163	\$ 6,363
PROD-ENERGY		\$ 3,864	\$ 360	\$ 1,970
TRANS - DEMAND		\$ 1,842	\$ 172	\$ 939
SUBTRANS - DEMAND		\$ 1,209	\$ 113	\$ 617
DIST PRI - DEMAND		\$ 6,704	\$ 625	\$ 3,418
DIST SEC - DEMAND		\$ 3,981	\$ 371	\$ 2,030
DIST - CUST		\$ 2,648	\$ 247	\$ 1,350
OTH - CUST		\$ 4,721	\$ 440	\$ 2,407
TOTAL COMMUNICATION DEPRE EXPENSE		\$ 37,449	\$ 3,490	\$ 19,093

TAMPA ELECTRIC COMPANY FUNCTIONALIZATION & CLASSIFICATION OF TAXES OTHER THAN INCOME FOR THE FORECAST PERIOD ENDING 12/31/09			
(1) TAXES OTHER THAN INCOME BY CATEGORY			
	G/L COST (\$000)	ADJUSTMENTS (\$000)	ADJUSTED COST (\$000)
PAYROLL TAXES	\$ 10,588		\$ 10,588
PROPERTY TAXES	\$ 46,243	\$ 6,745	\$ 52,988
MISC TAXES	\$ 224	\$ -	\$ 224
REGULATORY FEE	\$ 1,624	\$ (884)	\$ 740
REVENUE TAXES	\$ -	\$ -	\$ -
TOTAL	\$ 58,679	\$ 5,861	\$ 64,540
(2) FUNCTIONALIZATION OF PAYROLL TAXES BASED ON LABOR RATIOS			
	TOTAL LABOR (\$000)	TOTAL LABOR %	COST (\$000)
PAYROLL TAXES			\$ 10,588
PROD-DEMAND	34,965	39.07%	\$ 4,137
PROD-ENERGY	12,737	14.23%	\$ 1,507
TRANS - DEMAND	516	0.58%	\$ 61
SUBTRANS - DEMAND	2,628	2.94%	\$ 311
DIST PRI - DEMAND	9,316	10.41%	\$ 1,102
DIST SEC - DEMAND	4,979	5.56%	\$ 589
DIST - CUST	8,793	9.82%	\$ 1,040
OTH - CUST	15,562	17.39%	\$ 1,841
TOTAL	89,496	100.00%	\$ 10,588
(3) FUNCTIONALIZATION OF PROPERTY TAXES BASED ON TOTAL PLANT (PIS + PHFFU)			
	TOTAL PLANT (\$000)	TOTAL PLANT %	COST (\$000)
PROPERTY TAXES			\$ 52,988
PROD-DEMAND	3,087,385	53.83%	\$ 28,522
PROD-ENERGY	228,727	3.99%	\$ 2,113
TRANS - DEMAND	162,335	2.83%	\$ 1,500
SUBTRANS - DEMAND	358,545	6.25%	\$ 3,312
DIST PRI - DEMAND	862,470	15.04%	\$ 7,968
DIST SEC - DEMAND	542,402	9.46%	\$ 5,011
DIST - CUST	460,341	8.03%	\$ 4,253
OTH - CUST	33,550	0.58%	\$ 310
TOTAL	5,735,754	100.00%	\$ 52,988
(4) FUNCTIONALIZATION OF REGULATORY FEE ASSESSMENT BASED ON RATE BASE			
	RATE BASE (\$000)	TOTAL RATE BASE %	COST (\$000)
REGULATORY ASSESS. FEE			\$ 740
PROD-DEMAND	2,092,151	54.94%	\$ 407
PROD-ENERGY	227,321	5.97%	\$ 44
TRANS - DEMAND	112,386	2.95%	\$ 22
SUBTRANS - DEMAND	256,174	6.73%	\$ 50
DIST PRI - DEMAND	525,571	13.80%	\$ 102
DIST SEC - DEMAND	307,482	8.08%	\$ 60
DIST - CUST	267,312	7.02%	\$ 52
OTH - CUST	19,375	0.51%	\$ 4
TOTAL	3,807,773	100.00%	\$ 740

TAMPA ELECTRIC COMPANY FUNCTIONALIZATION & CLASSIFICATION OF TAXES OTHER THAN INCOME FOR THE FORECAST PERIOD ENDING 12/31/09			
(5) FUNCTIONALIZATION OF OTHER TAXES BASED ON RATE BASE			
	RATE BASE (\$000)	TOTAL RATE BASE %	COST (\$000)
OTHER TAXES			\$ 224
PROD-DEMAND	2,092,151	54.94%	\$ 123
PROD-ENERGY	227,321	5.97%	\$ 13
TRANS - DEMAND	112,386	2.95%	\$ 7
SUBTRANS - DEMAND	256,174	6.73%	\$ 15
DIST PRI - DEMAND	525,571	13.80%	\$ 31
DIST SEC - DEMAND	307,482	8.08%	\$ 18
DIST - CUST	267,312	7.02%	\$ 16
OTH - CUST	19,375	0.51%	\$ 1
TOTAL	3,807,773	100.00%	\$ 224
(6) TOTAL FUNCTIONALIZATION & CLASSIFICATION OF TAXES OTHER THAN INCOME			
			COST (\$000)
TOTAL TAXES OTHER			
PROD-DEMAND			\$ 33,188
PROD-ENERGY			\$ 3,677
TRANS - DEMAND			\$ 1,589
SUBTRANS - DEMAND			\$ 3,688
DIST PRI - DEMAND			\$ 9,203
DIST SEC - DEMAND			\$ 5,678
DIST - CUST			\$ 5,361
OTH - CUST			\$ 2,156
TOTAL TAXES OTHER THAN INCOME			\$ 64,540

TAMPA ELECTRIC COMPANY FUNCTIONALIZATION & CLASSIFICATION OF INCOME TAXES ITEMS FOR THE FORECAST PERIOD ENDING 12/31/09			
(1) INCOME TAXES INPUTS			
			COST (\$000)
GAIN / LOSS ON DISPOSITION OF ASSETS			\$ (1,593)
PRODUCTION PLANT-DEMAND			\$ (22,857)
PRODUCTION PLANT-ENERGY			\$ 91,619
PLANT GROUP ITEMS			\$ (32,194)
TAX DEPRECIATION OVER BOOK			\$ -
INTEREST EXPENSE			\$ (103,087)
OTHER DEDUCTIONS/ADJUSTMENTS			\$ 6,920
FL INCOME ADJUSTMENTS			\$ 10,658
FEDERAL INCOME ADJUSTMENTS			\$ -
ADJUSTMENTS TO INC TAXES			\$ (19,960)
(2) FUNCTIONALIZATION OF GAIN / LOSS ON DISPOSTION BASED ON PLANT IN SERVICE			
	PLT IN SVC (\$000)	PLT IN SVC %	COST (\$000)
GAIN / LOSS ON DISP			\$ (1,593)
PROD-DEMAND	3,085,394	54.20%	\$ (863)
PROD-ENERGY	228,516	4.01%	\$ (64)
TRANS - DEMAND	152,518	2.68%	\$ (43)
SUBTRANS - DEMAND	336,616	5.91%	\$ (94)
DIST PRI - DEMAND	853,372	14.99%	\$ (239)
DIST SEC - DEMAND	542,402	9.53%	\$ (152)
DIST - CUST	460,341	8.09%	\$ (129)
OTH - CUST	33,550	0.59%	\$ (9)
TOTAL	5,692,710	100.00%	\$ (1,593)
(3) FUNCTIONALIZATION OF PROD GROUP - DIRECT ASSIGNMENT			
			COST (\$000)
PROD GROUP ITEMS			
PROD-DEMAND			\$ (22,857)
PROD-ENERGY			\$ 91,619
TRANS - DEMAND			
SUBTRANS - DEMAND			
DIST PRI - DEMAND			
DIST SEC - DEMAND			
DIST - CUST			
OTH - CUST			
TOTAL			\$ 68,762
(3) FUNCTIONALIZATION OF PLANT GROUP BASED ON PLANT IN SERVICE			
	PLT IN SVC (\$000)	PLT IN SVC %	COST (\$000)
PLANT GROUP ITEMS			\$ (32,194)
PROD-DEMAND	3,085,394	54.20%	\$ (17,449)
PROD-ENERGY	228,516	4.01%	\$ (1,292)
TRANS - DEMAND	152,518	2.68%	\$ (863)
SUBTRANS - DEMAND	336,616	5.91%	\$ (1,904)
DIST PRI - DEMAND	853,372	14.99%	\$ (4,826)
DIST SEC - DEMAND	542,402	9.53%	\$ (3,067)
DIST - CUST	460,341	8.09%	\$ (2,603)
OTH - CUST	33,550	0.59%	\$ (190)
TOTAL	5,692,710	100.00%	\$ (32,194)

TAMPA ELECTRIC COMPANY FUNCTIONALIZATION & CLASSIFICATION OF INCOME TAXES ITEMS FOR THE FORECAST PERIOD ENDING 12/31/09				
(4) FUNCTIONALIZATION OF TAX OVER BOOK DEPRECIATION BASED ON ACCUM RESV FOR DEPREC				
	ACCUM RESV (\$000)	ACCUM RESV %	TOTAL CO COST (\$000)	RETAIL JURIS (\$000)
TAX OVER BOOK DEPREC			\$ -	
PROD-DEMAND	975,763	50.89%	\$ -	\$ -
PROD-ENERGY	92,048	4.80%	\$ -	\$ -
TRANS - DEMAND	49,617	2.59%	\$ -	\$ -
SUBTRANS - DEMAND	102,579	5.35%	\$ -	\$ -
DIST PRI - DEMAND	306,337	15.98%	\$ -	\$ -
DIST SEC - DEMAND	216,965	11.31%	\$ -	\$ -
DIST - CUST	174,197	9.08%	\$ -	\$ -
OTH - CUST	-	0.00%	\$ -	\$ -
TOTAL	1,917,507	100.00%	\$ -	\$ -
(5) FUNCTIONALIZATION OF INTEREST EXPENSE BASED ON RATE BASE				
	RATE BASE (\$000)	TOTAL RATE BASE %	COST (\$000)	
INTEREST EXPENSE			\$ (103,087)	
PROD-DEMAND	2,092,151	54.94%	\$	(56,640)
PROD-ENERGY	227,321	5.97%	\$	(6,154)
TRANS - DEMAND	112,386	2.95%	\$	(3,043)
SUBTRANS - DEMAND	256,174	6.73%	\$	(6,935)
DIST PRI - DEMAND	525,571	13.80%	\$	(14,229)
DIST SEC - DEMAND	307,482	8.08%	\$	(8,324)
DIST - CUST	267,312	7.02%	\$	(7,237)
OTH - CUST	19,375	0.51%	\$	(525)
TOTAL	3,807,773	100.00%	\$	(103,087)
(6) FUNCTIONALIZATION OF OTHER ADJUSTMENTS BASED ON PTD PLANT				
	PTD PLANT (\$000)	PTD PLANT %	COST (\$000)	
OTHER ADJUSTMENTS			\$ 6,920	
PROD-DEMAND	3,012,876	54.97%	\$	3,804
PROD-ENERGY	202,581	3.70%	\$	256
TRANS - DEMAND	147,700	2.69%	\$	186
SUBTRANS - DEMAND	329,768	6.02%	\$	416
DIST PRI - DEMAND	822,159	15.00%	\$	1,038
DIST SEC - DEMAND	527,546	9.63%	\$	666
DIST - CUST	438,311	8.00%	\$	553
OTH - CUST	-	0.00%	\$	-
TOTAL	5,480,943	100.00%	\$	6,920

TAMPA ELECTRIC COMPANY FUNCTIONALIZATION & CLASSIFICATION OF INCOME TAXES ITEMS FOR THE FORECAST PERIOD ENDING 12/31/09			
(7) FUNCTIONALIZATION OF FL INCOME ADJUSTMENTS BASED ON RATE BASE			
	RATE BASE (\$000)	TOTAL RATE BASE %	COST (\$000)
FL INCOME ADJUSTMENTS			\$ 10,658
PROD-DEMAND	2,092,151	54.94%	\$ 5,856
PROD-ENERGY	227,321	5.97%	\$ 636
TRANS - DEMAND	112,386	2.95%	\$ 315
SUBTRANS - DEMAND	256,174	6.73%	\$ 717
DIST PRI - DEMAND	525,571	13.80%	\$ 1,471
DIST SEC - DEMAND	307,482	8.08%	\$ 861
DIST - CUST	267,312	7.02%	\$ 748
OTH - CUST	19,375	0.51%	\$ 54
TOTAL	3,807,773	100.00%	\$ 10,658
(8) FUNCTIONALIZATION OF FEDERAL INCOME ADJUSTMENTS BASED ON RATE BASE			
	RATE BASE (\$000)	TOTAL RATE BASE %	COST (\$000)
FEDERAL INCOME ADJ'S			\$ -
PROD-DEMAND	2,092,151	54.94%	\$ -
PROD-ENERGY	227,321	5.97%	\$ -
TRANS - DEMAND	112,386	2.95%	\$ -
SUBTRANS - DEMAND	256,174	6.73%	\$ -
DIST PRI - DEMAND	525,571	13.80%	\$ -
DIST SEC - DEMAND	307,482	8.08%	\$ -
DIST - CUST	267,312	7.02%	\$ -
OTH - CUST	19,375	0.51%	\$ -
TOTAL	3,807,773	100.00%	\$ -
(9) FUNCTIONALIZATION OF ADJUSTMENTS TO INCOME TAXES BASED ON RATE BASE			
	RATE BASE (\$000)	TOTAL RATE BASE %	COST (\$000)
ADJ'S TO INCOME TAXES			\$ (19,960)
PROD-DEMAND	2,092,151	54.94%	\$ (10,967)
PROD-ENERGY	227,321	5.97%	\$ (1,192)
TRANS - DEMAND	112,386	2.95%	\$ (589)
SUBTRANS - DEMAND	256,174	6.73%	\$ (1,343)
DIST PRI - DEMAND	525,571	13.80%	\$ (2,755)
DIST SEC - DEMAND	307,482	8.08%	\$ (1,612)
DIST - CUST	267,312	7.02%	\$ (1,401)
OTH - CUST	19,375	0.51%	\$ (102)
TOTAL	3,807,773	100.00%	\$ (19,960)

TAMPA ELECTRIC COMPANY
PROFORMA ADJUSTMENT WORKPAPER
FOR THE FORECAST PERIOD ENDING 12/31/09

COMPANY PROFORMA ADJUSTMENTS

	Commission Adjusted	2009 CISR Contract Expiration	CIS Upgrade Amortize Over 5 Years	Amortize Rate Case Expense Over 3 Years	Amortize Dredging Over 5 Years	Annualize 2 May CTs in Service	Annualize 3 Sep CTs in Service	Storm Reserve Accrual	Annualize Rail in Service	Removal of \$36M CWIP in Last Rate Case	PPA Adjustment	Capital Structure Recon	Total Company Adjusted
Income Statement													
Operating Revenues	893,713	\$1,454	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			\$895,167
Operating Expenses:													
Fuel & Net Interchange	8,017												8,017
O&M - Other	369,552	0	0	1,051	(5,520)	220	683	16,000	0	0		(1)	381,986
Depreciation	194,478	0	558			1,441	4,179	0	939	0			201,593
Taxes Other Than Income	57,795					2,313	3,353	0	1,080	0		1	64,540
Income Taxes	60,993	561	(243)	(434)	2,099	(1,941)	(4,383)	(6,231)	(1,288)	396	881	(160)	50,251
Gain/Loss on Disposal	(1,593)					0	0	0	0	0			(1,593)
Total Operating Expenses	689,240	\$561	\$316	\$617	(\$3,421)	\$2,033	\$3,831	\$9,769	\$731	\$396	\$881	(\$160)	\$704,793
Net Operating Income	\$204,473	\$893	(\$316)	(\$617)	\$3,421	(\$2,033)	(\$3,831)	(\$9,769)	(\$731)	(\$396)	(\$881)	\$160	\$190,373
Plant in Service													
Plant in Service	\$5,503,394	\$0	\$2,792	\$0	\$0	\$38,672	\$100,915	\$0	\$46,937	\$0	\$0	\$0	\$5,692,709
Accumulated Deprec	(1,998,573)	0	(279)	0	0	(1,164)	(2,732)	0	(469)	0	0	0	(2,003,218)
Net Plant in Service	3,504,821	0	2,512	0	0	37,508	98,183	0	46,468	0	0	0	3,689,492
PHFFU	43,044	0	0	0	0	0	0	0	0	0	0	0	43,044
CWIP	143,390	0	0	0	0	0	0	0	0	(36,171)	0	0	107,219
Net Utility Plant	3,691,254	0	2,512	0	0	37,508	98,183	0	46,468	(36,171)	0	0	3,839,754
Working Capital	(29,370)	0	0	2,628	2,760	0	0	(8,000)	0	0	0	0	(31,983)
Total Rate Base	\$3,661,884	\$0	\$2,512	\$2,628	\$2,760	\$37,508	\$98,183	(\$8,000)	\$46,468	(\$36,171)	\$0	\$0	\$3,807,772

Totals may be affected due to rounding.

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