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April 1, 2009

HAND DELIVERED

Ms. Ann Cole, Director
Division of Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

RECEIVED-FPSC
09 APR - 1 PM 1:51
COMMISSION
CLERK

Re: Environmental Cost Recovery Clause
FPSC Docket No. 090007-EI

Dear Ms. Cole:

Enclosed for filing in the above docket, on behalf of Tampa Electric Company, are the original and fifteen (15) copies of Prepared Direct Testimony and Exhibit HTB-1 of Howard T. Bryant regarding Environmental Cost Recovery Factors Final True-Up for the period January 2008 through December 2008.

Also enclosed is a CD requested by Staff containing the above testimony.

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

Thank you for your assistance in connection with this matter.

Sincerely,



James D. Beasley

COM 5
FCR 2
GCL 2
OPC
RCP 2
SSC
SGA 1
ADM
CLK

St. Reporter
JBB/pp
Enclosures

cc: All Parties of Record (w/enc.)

DOCUMENT NUMBER-DATE

02895 APR-1 8

FPSC-COMMISSION CLERK

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing Testimony and Exhibit of Howard T. Bryant has been furnished by U. S. Mail or hand delivery (*) on this 15th day of April 2009 to the following:

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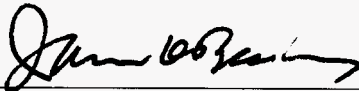
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ATTORNEY



BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO. 090007-EI

IN RE: ENVIRONMENTAL COST RECOVERY FACTORS

FINAL TRUE-UP

JANUARY 2008 THROUGH DECEMBER 2008

TESTIMONY AND EXHIBIT

OF

HOWARD T. BRYANT

DOCUMENT NUMBER-DATE

02895 APR-16

FPSC-COMMISSION CLERK

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

3

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

6

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

11

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

13

14 **A.** The purpose of my testimony is to present, for Commission
15 review and approval, the actual true-up amount for the
16 ECRC and the calculations associated with the
17 environmental compliance activities for the January 2008
18 through December 2008 period.

19

20 **Q.** Did you prepare any exhibits in support of your
21 testimony?

22

23 **A.** Yes. Exhibit No. _____ (HTB-1) consists of eight forms
24 prepared under my direction and supervision.

25

- 1 ▪ Form 42-1A, Document No. 1, Final true-up for the
2 January 2008 through December 2008 period;
- 3 ▪ Form 42-2A, Document No. 2, provides the detailed
4 calculation of the actual true-up for the period;
- 5 ▪ Form 42-3A, Document No. 3, provides details to the
6 calculation of the interest provision for the
7 period;
- 8 ▪ Form 42-4A, Document No. 4, reflects the calculation
9 of variances between actual and actual/estimated
10 costs for O&M activities;
- 11 ▪ Form 42-5A, Document No. 5, provides a summary of
12 actual monthly O&M activity costs for the period;
- 13 ▪ Form 42-6A, Document No. 6, provides details of the
14 calculation of variances between actual and
15 actual/estimated costs for capital investment
16 projects;
- 17 ▪ Form 42-7A, Document No. 7, presents a summary of
18 actual monthly costs for capital investment projects
19 for the period;
- 20 ▪ Form 42-8A, Document No. 8, pages 1 through 25,
21 consist of the calculation of depreciation expenses
22 and return on capital investment for each project
23 that is being recovered through the ECRC, and page
24 26 calculates the net expenses associated with
25 maintaining an SO₂ allowance inventory.

1 Q. What is the source of the data presented by way of your
2 testimony or exhibits in this process?

3

4 A. Unless otherwise indicated, the actual data is taken from
5 the books and records of Tampa Electric. The books and
6 records are kept in the regular course of business in
7 accordance with generally accepted accounting principles
8 and practices, and provisions of the Uniform System of
9 Accounts as prescribed by this Commission.

10

11 Q. What is the actual true-up amount Tampa Electric is
12 requesting for the January 2008 through December 2008
13 period?

14

15 A. Tampa Electric has calculated and is requesting approval
16 of an under-recovery of \$15,866,217 as the actual true-up
17 amount for the January 2008 through December 2008 period.

18

19 Q. What is the adjusted net true-up amount Tampa Electric is
20 requesting for the January 2008 through December 2008
21 period which is to be applied in the calculation of the
22 environmental cost recovery factors to be
23 refunded/(recovered) in the 2010 projection period?

24

25 A. Tampa Electric has calculated an under-recovery of

1 \$8,112,993 reflected on Form 42-1A, as the adjusted net
2 true-up amount for the January 2008 through December 2008
3 period. This adjusted net true-up amount is the
4 difference between the actual over-recovery and the
5 actual/estimated over-recovery for the January 2008
6 through December 2008 period as depicted on Form 42-1A.
7 The actual true-up amount for the January 2008 through
8 December 2008 period is an under-recovery of \$15,866,217
9 as compared to the \$7,753,224 actual/estimated under-
10 recovery amount approved in Commission Order No. PSC-08-
11 0775-FOF-EI issued November 24, 2008.

12
13 **Q.** Are all costs listed in Forms 42-4A through 42-8A
14 attributable to environmental compliance projects
15 approved by the Commission?
16

17 **A.** All costs listed in Forms 42-4A through 42-8A for which
18 Tampa Electric is seeking recovery are attributable to
19 environmental compliance projects approved by the
20 Commission. However, Form 42-8A, pages 20 and 21,
21 provides expenditures associated with Big Bend Units 1
22 and 2 Selective Catalytic Reduction ("SCR") projects and
23 are only included at this time for identification and
24 tracking purposes. Recovery of these expenditures is not
25 included in the 2008 ECRC True-Up. Consistent with the

1 Commission's decisions in Docket Nos. 980693-EI, 040007-
2 EI, 040750-EI and 041376-EI, the company will not seek
3 recovery of the SCR project costs associated with these
4 Commission approved environmental compliance projects
5 until each project is placed in-service. Big Bend Unit 4
6 SCR was approved in Docket No. 040750-EI, Order No. PSC-
7 04-0986-PAA-EI and went in-service May 2007. Big Bend
8 Units 1 through 3 SCRs were approved in Docket No.
9 041376-EI, Order No. PSC-05-0502-PAA-EI and Unit 3 went
10 in-service July 2008. Units 1 and 2 are projected to be
11 in-service in May 2010 and May 2009, respectively.
12

13 **Q.** Did Tampa Electric include costs in its 2008 final ECRC
14 true-up filing for any environmental projects that were
15 not anticipated and included in its 2008 factors?
16

17 **A.** No.
18

19 **Q.** How did actual expenditures for the January 2008 through
20 December 2008 period compare with Tampa Electric's
21 actual/estimated projections as presented in previous
22 testimony and exhibits?
23

24 **A.** As shown on Form 42-4A, total O&M activities costs were
25 \$7,873,912 or 154.5 percent greater than the

1 actual/estimated projections. Form 42-6A shows the total
2 capital investment costs were \$28,112 or 0.1 percent
3 lower than the actual/estimated projections. O&M and
4 capital investment projects with material variances from
5 the 2008 Actual/Estimated True-Up filing are explained
6 below.

7
8 **O&M Project Variances**

- 9 ▪ **SO₂ Emissions Allowances:** The SO₂ Emission Allowances
10 project variance was \$7,109,408 or 37.9 percent more than
11 projected. The variance was due to lower market prices
12 for allowances sold than projected.
- 13 ▪ **Big Bend Units 1 and 2 FGD:** The Big Bend Units 1 and 2
14 FGD project variance was \$1,205,533 or 19.0 percent
15 greater than projected due to increased maintenance and
16 repair activities.
- 17 ▪ **Big Bend PM Minimization and Monitoring:** The Big Bend PM
18 Minimization and Monitoring project variance was \$125,459
19 or 28.6 percent less than projected due to the timing of
20 projects being slower than anticipated and work deferred
21 to 2009.
- 22 ▪ **Big Bend NO_x Emissions Reduction:** The Big Bend NO_x
23 Emissions Reduction project variance was \$36,545 or 7.1
24 percent less than projected due to the timing of projects
25 being slower than anticipated.

- 1 ▪ **Gannon Thermal Discharge Study:** The Gannon Thermal
2 Discharge Study project variance was \$10,330 or 13.6
3 percent higher than projected due to contractor costs for
4 the completion of the study being higher than
5 anticipated.
- 6 ▪ **Polk NO_x Emissions Reduction:** The Polk NO_x Emissions
7 Reduction project variance was \$8,421 or 18.0 percent
8 less than originally projected due to less maintenance
9 than anticipated.
- 10 ▪ **Bayside SCR Consumables:** The Bayside SCR Consumables
11 project variance was \$38,030 or 35.2 percent greater than
12 originally projected due to the increase in purchases of
13 ammonia than originally anticipated.
- 14 ▪ **Big Bend Unit 4 SOFA:** The Big Bend Unit 4 SOFA project
15 variance was \$8,684 or 26.4 percent lower than projected
16 due to an inadvertent accounting error that was corrected
17 in January 2009 and is reflected in the 2009 ECRC True-
18 Up.
- 19 ▪ **Big Bend Unit 1 Pre-SCR:** The Big Bend Unit 1 Pre-SCR
20 project did not incur any expenses as originally
21 projected due to other system maintenance priorities. No
22 impact to the operations of the equipment occurred. Work
23 has been deferred to early 2009.
- 24 ▪ **Big Bend Unit 2 Pre-SCR:** The Big Bend Unit 2 Pre-SCR
25 project variance was \$4,327 or 37.9 percent less than

1 projected due to other system maintenance priorities. No
2 impact to the operations of the equipment occurred. Work
3 has been deferred to early 2009.

- 4 ▪ **Clean Water Act Section 316(b) Phase II Study:** The Clean
5 Water Act Section 316(b) Phase II Study was \$25,507 or
6 20.5 percent more than projected due to a requirement for
7 additional analysis not originally projected.
- 8 ▪ **Arsenic Groundwater Standard Program:** The Arsenic
9 Groundwater Standard program variance was \$25,995 or 26.4
10 percent less than projected due to the lining of the
11 wastewater pond being placed on hold until the study is
12 reviewed by FDEP. The pond lining is expected to be
13 complete by the third quarter of 2009.
- 14 ▪ **Big Bend Unit 3 SCR:** The Big Bend Unit 3 SCR project
15 variance was \$300,358 or 25.0 percent less than projected
16 due to the lower than anticipated consumption of ammonia.

17
18 **Capital Investment Project Variances**

- 19 ▪ **SO₂ Emissions Allowances:** The SO₂ Emission Allowances
20 project variance was \$770 or 13.4 percent less than
21 projected. The variance was due to lower market prices
22 for allowances sold than projected as well as less
23 allowances sold than originally projected.

24
25 Q. Does this conclude your testimony?

1 **A.** Yes, it does.

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INDEX

**TAMPA ELECTRIC COMPANY
ENVIRONMENTAL COST RECOVERY CLAUSE**

**FINAL TRUE-UP AMOUNT FOR THE PERIOD OF
JANUARY 2008 THROUGH DECEMBER 2008**

FORMS 42-1A THROUGH 42-8A

<u>DOCUMENT NO.</u>	<u>TITLE</u>	<u>PAGE</u>
1	Form 42-1A	12
2	Form 42-2A	13
3	Form 42-3A	14
4	Form 42-4A	15
5	Form 42-5A	16
6	Form 42-6A	17
7	Form 42-7A	18
8	Form 42-8A	19

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Final True-Up Amount for the Period
January 2008 to December 2008
 (in Dollars)

Form 42 - 1A

<u>Line</u>	<u>Period Amount</u>
1. End of Period Actual True-Up for the Period January 2008 to December 2008 (Form 42-2A, Lines 5 + 6 + 10)	(\$15,866,217)
2. Estimated/Actual True-Up Amount Approved for the Period January 2008 to December 2008 (Order No. PSC-08-0775 FOF-EI)	<u>(7,753,224)</u>
3. Final True-Up to be Refunded/(Recovered) in the Projection Period January 2010 to December 2010 (Lines 1 - 2)	<u>(\$8,112,993)</u>

12

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Final True-Up Amount for the Period
January 2008 to December 2008

Form 42 - 2A

Current Period True-Up Amount
 (in Dollars)

Line	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1. ECRC Revenues (net of Revenue Taxes)	\$1,638,579	\$1,370,190	\$1,402,163	\$1,497,358	\$1,604,847	\$1,896,228	\$1,838,115	\$1,859,793	\$1,976,888	\$1,751,627	\$1,464,969	\$1,484,593	\$19,785,350
2. True-Up Provision	(189,293)	(189,293)	(189,293)	(189,293)	(189,293)	(189,293)	(189,293)	(189,293)	(189,293)	(189,293)	(189,293)	(189,287)	(2,271,510)
3. ECRC Revenues Applicable to Period (Lines 1 + 2)	1,449,286	1,180,897	1,212,870	1,308,065	1,415,554	1,706,935	1,648,822	1,670,500	1,787,595	1,562,334	1,275,676	1,295,306	17,513,840
4. Jurisdictional ECRC Costs													
a. O & M Activities (Form 42-5A, Line 9)	934,271	952,608	(142,256)	828,339	63,219	997,223	(77,784)	1,171,490	(1,883,087)	1,590,404	(3,475,832)	1,714,251	2,672,846
b. Capital Investment Projects (Form 42-7A, Line 9)	2,134,304	2,110,308	2,120,016	2,105,726	2,116,026	2,149,067	2,919,008	3,010,781	3,014,505	3,029,460	3,035,487	3,067,296	30,811,984
c. Total Jurisdictional ECRC Costs	3,068,575	3,062,916	1,977,760	2,934,065	2,179,245	3,146,290	2,841,224	4,182,271	1,131,418	4,619,864	(440,345)	4,781,547	33,484,830
5. Over/Under Recovery (Line 3 - Line 4c)	(1,619,289)	(1,882,019)	(764,890)	(1,626,000)	(763,691)	(1,439,355)	(1,192,402)	(2,511,771)	656,177	(3,057,530)	1,716,021	(3,486,241)	(15,970,990)
6. Interest Provision (Form 42-3A, Line 10)	31,846	20,427	16,266	13,326	10,676	8,020	5,778	2,398	1,353	(1,878)	(1,950)	(1,489)	104,773
7. Beginning Balance True-Up & Interest Provision	(2,271,510)	(3,669,660)	(5,341,959)	(5,901,290)	(7,324,671)	(7,888,393)	(9,130,435)	(10,127,766)	(12,447,846)	(11,601,023)	(14,471,138)	(12,567,774)	(2,271,510)
a. Deferred True-Up from January to December 2007 (Order No. PSC-08-0775-FOF-EI)	12,464,395	12,464,395	12,464,395	12,464,395	12,464,395	12,464,395	12,464,395	12,464,395	12,464,395	12,464,395	12,464,395	12,464,395	12,464,395
8. True-Up Collected/(Refunded) (see Line 2)	189,293	189,293	189,293	189,293	189,293	189,293	189,293	189,293	189,293	189,293	189,293	189,287	2,271,510
9. End of Period Total True-Up (Lines 5+6+7+7a+8)	8,794,735	7,122,436	6,563,105	5,139,724	4,576,002	3,333,960	2,336,629	16,549	863,372	(2,006,743)	(103,379)	(3,401,822)	(3,401,822)
10. Adjustment to Period True-Up Including Interest	0	0	0	0	0	0	0	0	0	0	0	0	0
11. End of Period Total True-Up (Lines 9 + 10)	\$8,794,735	\$7,122,436	\$6,563,105	\$5,139,724	\$4,576,002	\$3,333,960	\$2,336,629	\$16,549	\$863,372	(\$2,006,743)	(\$103,379)	(\$3,401,822)	(\$3,401,822)

13

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Final True-Up Amount for the Period
January 2008 to December 2008

Interest Provision
 (in Dollars)

Line	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1. Beginning True-Up Amount (Form 42-2A, Line 7 + 7a + 10)	\$10,192,885	\$8,794,735	\$7,122,436	\$6,563,105	\$5,139,724	\$4,576,002	\$3,333,960	\$2,336,629	\$16,549	\$863,372	(\$2,006,743)	(\$103,379)	
2. Ending True-Up Amount Before Interest	8,762,889	7,102,009	6,546,839	5,126,398	4,565,326	3,325,940	2,330,851	14,151	862,019	(2,004,865)	(101,429)	(3,400,333)	
3. Total of Beginning & Ending True-Up (Lines 1 + 2)	18,955,774	15,896,744	13,669,275	11,689,503	9,705,050	7,901,942	5,664,811	2,350,780	878,568	(1,141,493)	(2,108,172)	(3,503,712)	
4. Average True-Up Amount (Line 3 x 1/2)	9,477,887	7,948,372	6,834,638	5,844,752	4,852,525	3,950,971	2,832,406	1,175,390	439,284	(570,747)	(1,054,086)	(1,751,856)	
5. Interest Rate (First Day of Reporting Business Month)	4.98%	3.08%	3.09%	2.63%	2.84%	2.43%	2.45%	2.44%	2.45%	4.95%	2.95%	1.49%	
6. Interest Rate (First Day of Subsequent Business Month)	3.08%	3.09%	2.63%	2.84%	2.43%	2.45%	2.44%	2.45%	4.95%	2.95%	1.49%	0.54%	
7. Total of Beginning & Ending Interest Rates (Lines 5 + 6)	8.06%	6.17%	5.72%	5.47%	5.27%	4.88%	4.89%	4.89%	7.40%	7.90%	4.44%	2.03%	
8. Average Interest Rate (Line 7 x 1/2)	4.030%	3.085%	2.860%	2.735%	2.635%	2.440%	2.445%	2.445%	3.700%	3.950%	2.220%	1.015%	
9. Monthly Average Interest Rate (Line 8 x 1/12)	0.336%	0.257%	0.238%	0.228%	0.220%	0.203%	0.204%	0.204%	0.308%	0.329%	0.185%	0.085%	
10. Interest Provision for the Month (Line 4 x Line 9)	\$31,846	\$20,427	\$16,266	\$13,326	\$10,676	\$8,020	\$5,778	\$2,398	\$1,353	(\$1,878)	(\$1,950)	(\$1,489)	\$104,773

14

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Final True-Up Amount for the Period
January 2008 to December 2008

Variance Report of O & M Activities
 (In Dollars)

Line	(1)	(2)	(3)	(4)
	Actual	Actual/Estimated Projection	Variance Amount	Percent
1. Description of O&M Activities				
a. Big Bend Unit 3 Flue Gas Desulfurization Integration	\$ 3,342,509	\$ 3,287,684	\$ 54,825	1.7%
b. Big Bend Units 1 & 2 Flue Gas Conditioning	0	0	0	0.0%
c. SO ₂ Emissions Allowances	(11,656,193)	(18,765,601)	7,109,408	37.9%
d. Big Bend Units 1 & 2 FGD	7,542,688	6,337,155	1,205,533	19.0%
e. Big Bend PM Minimization and Monitoring	312,943	438,402	(125,459)	-28.6%
f. Big Bend NO _x Emissions Reduction	475,890	512,435	(36,545)	-7.1%
g. NPDES Annual Surveillance Fees	34,500	34,500	0	0.0%
h. Gannon Thermal Discharge Study	86,335	76,005	10,330	13.6%
i. Polk NO _x Emissions Reduction	38,246	46,667	(8,421)	-18.0%
j. Bayside SCR Consumables	146,098	108,068	38,030	35.2%
k. Big Bend Unit 4 SOFA	24,282	32,976	(8,694)	-26.4%
l. Big Bend Unit 1 Pre-SCR	0	30,000	(30,000)	-100.0%
m. Big Bend Unit 2 Pre-SCR	6,951	11,188	(4,237)	-37.9%
n. Big Bend Unit 3 Pre-SCR	2	2	0	0.0%
o. Clean Water Act Section 316(b) Phase II Study	149,902	124,395	25,507	20.5%
p. Arsenic Groundwater Standard Program	72,656	98,651	(25,995)	-26.4%
q. Big Bend 3 SCR	899,642	1,200,000	(300,358)	-25.0%
r. Big Bend 4 SCR	1,301,024	1,331,036	(30,012)	-2.3%
2. Total Investment Projects - Recoverable Costs	\$2,777,475	(\$5,096,437)	\$7,873,912	154.5%
3. Recoverable Costs Allocated to Energy	\$2,434,082	(\$5,429,988)	\$7,864,070	144.8%
4. Recoverable Costs Allocated to Demand	\$343,393	\$333,551	\$9,842	3.0%

Notes:

- Column (1) is the End of Period Totals on Form 42-5A.
- Column (2) is the approved projected amount in accordance with FPSC Order No. PSC-08-0775-FOF-EI.
- Column (3) = Column (1) - Column (2)
- Column (4) = Column (3) / Column (2)

15

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Final True-Up Amount for the Period
January 2008 to December 2008

O&M Activities
 (in Dollars)

Line	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total	Method of Classification		
														Demand	Energy	
1.	Description of O&M Activities															
a.	\$248,401	\$275,121	\$243,730	\$227,130	\$290,194	\$337,808	\$331,185	\$315,747	\$284,635	\$316,972	\$274,971	\$196,615	\$3,342,509	\$3,342,509		
b.	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
c.	11,881	28,579	(953,364)	17,936	(985,484)	12,269	(1,433,367)	5,070	(3,177,141)	5,750	(5,194,241)	5,919	(11,656,193)	(11,656,193)		
d.	423,620	382,952	346,081	421,332	449,234	498,635	669,195	559,910	584,009	909,929	998,774	1,299,016	7,542,688	7,542,688		
e.	55,967	32,902	21,123	23,341	20,830	30,439	14,092	21,448	24,230	25,177	14,518	28,875	312,943	312,943		
f.	125,150	176,174	21,314	0	33,096	66,702	51,277	0	1,603	575	0	0	475,890	475,890		
g.	34,500	0	0	0	0	0	0	0	0	0	0	0	34,500	34,500		
h.	0	0	25,195	12,362	10,997	3,450	0	0	10,277	0	17,575	6,479	86,335	86,335		
i.	6	4,220	4,656	2,347	1,721	1,717	5,849	3,776	3,026	4,451	3,889	2,588	38,246	38,246		
j.	8,054	8,852	8,489	0	23,366	0	24,956	11,420	11,711	16,873	0	32,377	146,098	146,098		
k.	0	17,661	(17,661)	0	52,492	(19,516)	(32,976)	0	0	0	0	24,282	24,282	24,282		
l.	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
m.	0	0	0	0	6,188	0	0	0	0	0	0	763	6,951	6,951		
n.	2	0	0	0	0	0	0	0	0	0	0	0	2	2		
o.	(15,310)	29,792	46,229	33,330	2,134	4,221	14,204	11,799	8,909	0	14,000	595	149,902	149,902		
p.	0	0	155	0	27,840	0	0	15,204	0	2,424	12,522	14,511	72,656	72,656		
q.	0	0	0	0	0	0	137,356	182,628	50,971	257,768	183,506	87,413	899,642	899,642		
r.	73,080	41,212	105,026	134,633	133,185	93,901	137,374	94,010	239,774	102,944	93,794	52,091	1,301,024	1,301,024		
2.	965,351	997,464	(149,026)	872,411	65,793	1,029,625	(80,855)	1,221,012	(1,957,995)	1,642,863	(3,580,692)	1,751,523	2,777,475	\$343,393	\$2,434,082	
3.	946,161	967,672	(220,605)	826,719	24,822	1,021,954	(95,059)	1,194,009	(1,977,181)	1,640,439	(3,624,788)	1,729,938	2,434,082			
4.	19,190	29,792	71,579	45,692	40,971	7,671	14,204	27,003	19,186	2,424	44,096	21,585	343,393			
5.	0.9678275	0.9546721	0.9585015	0.9485322	0.9513098	0.9685443	0.9627142	0.9592781	0.9617904	0.9680708	0.9706658	0.9788701				
6.	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743				
7.	915,721	923,809	(211,450)	784,170	23,613	989,808	(91,515)	1,145,387	(1,901,634)	1,588,061	(3,518,458)	1,693,385	2,340,897			
8.	18,550	28,799	69,194	44,169	39,606	7,415	13,731	26,103	18,547	2,343	42,626	20,866	331,949			
9.	\$934,271	\$952,608	(\$142,256)	\$828,339	\$63,219	\$997,223	(\$77,784)	\$1,171,490	(\$1,883,087)	\$1,590,404	(\$3,475,832)	\$1,714,251	\$2,672,846			

Notes:

- (A) Line 3 x Line 5
- (B) Line 4 x Line 6

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Final True-Up Amount for the Period
 January 2008 to December 2008

Variance Report of Capital Investment Projects - Recoverable Costs
 (In Dollars)

Line	(1) Actual	(2) Actual/Estimated Projection	(3) Variance Amount	(4) Percent
1. Description of Investment Projects				
a. Big Bend Unit 3 Flue Gas Desulfurization Integration	\$808,109	\$808,109	\$0	0.0%
b. Big Bend Units 1 & 2 Flue Gas Conditioning	459,431	459,431	0	0.0%
c. Big Bend Unit 4 Continuous Emissions Monitors	82,704	82,704	0	0.0%
d. Big Bend Fuel Oil Tank # 1 Upgrade	56,068	56,068	0	0.0%
e. Big Bend Fuel Oil Tank # 2 Upgrade	92,212	92,212	0	0.0%
f. Phillips Upgrade Tank # 1 for FDEP	6,064	6,064	0	0.0%
g. Phillips Upgrade Tank # 4 for FDEP	9,528	9,528	0	0.0%
h. Big Bend Unit 1 Classifier Replacement	143,853	143,853	0	0.0%
i. Big Bend Unit 2 Classifier Replacement	104,046	104,046	0	0.0%
j. Big Bend Section 114 Mercury Testing Platform	13,858	13,858	0	0.0%
k. Big Bend Units 1 & 2 FGD	8,916,407	8,920,859	(4,452)	0.0%
l. Big Bend FGD Optimization and Utilization	2,590,639	2,590,639	0	0.0%
m. Big Bend NO _x Emissions Reduction	797,443	798,805	(1,362)	-0.2%
n. Big Bend PM Minimization and Monitoring	1,075,671	1,084,033	(8,362)	-0.8%
o. Polk NO _x Emissions Reduction	207,879	207,879	0	0.0%
p. Big Bend Unit 4 SOFA	332,096	332,096	0	0.0%
q. Big Bend Unit 1 Pre-SCR	280,044	280,044	0	0.0%
r. Big Bend Unit 2 Pre-SCR	224,909	224,909	0	0.0%
s. Big Bend Unit 3 Pre-SCR	361,148	356,032	5,116	1.4%
t. Big Bend Unit 1 SCR	0	0	0	0.0%
u. Big Bend Unit 2 SCR	0	0	0	0.0%
v. Big Bend Unit 3 SCR	5,423,825	5,437,189	(13,364)	-0.2%
w. Big Bend Unit 4 SCR	8,407,763	8,408,013	(250)	0.0%
x. Big Bend FGD System Reliability	1,526,247	1,532,141	(5,894)	-0.4%
y. Clean Air Mercury Rule	71,609	70,383	1,226	1.7%
z. SO ₂ Emissions Allowances	(6,513)	(5,743)	(770)	-13.4%
2. Total Investment Projects - Recoverable Costs	\$31,985,040	\$32,013,152	(\$28,112)	-0.1%
3. Recoverable Costs Allocated to Energy	\$31,821,168	\$31,849,280	(\$28,112)	-0.1%
4. Recoverable Costs Allocated to Demand	\$163,872	\$163,872	\$0	0.0%

Notes:

- Column (1) is the End of Period Totals on Form 42-7A.
- Column (2) is the approved projected amount in accordance with FPSC Order No. PSC-08-0775-FOF-EI.
- Column (3) = Column (1) - Column (2)
- Column (4) = Column (3) / Column (2)

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Final True-Up Amount for the Period
January 2008 to December 2008

Capital Investment Projects-Recoverable Costs

(in Dollars)

Line	Description (A)	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total	Method of Classification Demand	Energy
1.	a. Big Bend Unit 3 Flue Gas Desulfurization Integration	\$68,185	\$68,032	\$67,879	\$67,725	\$67,572	\$67,419	\$67,266	\$67,113	\$66,959	\$66,806	\$66,653	\$66,500	\$808,109		\$808,109
	b. Big Bend Units 1 and 2 Flue Gas Conditioning	39,001	38,872	38,741	38,611	38,481	38,351	38,221	38,091	37,960	37,831	37,700	37,571	459,431		459,431
	c. Big Bend Unit 4 Continuous Emissions Monitors	6,973	6,958	6,943	6,929	6,914	6,900	6,884	6,870	6,855	6,841	6,826	6,811	82,704		82,704
	d. Big Bend Fuel Oil Tank # 1 Upgrade	4,729	4,719	4,709	4,699	4,688	4,678	4,667	4,657	4,646	4,636	4,625	4,615	56,068	\$	56,068
	e. Big Bend Fuel Oil Tank # 2 Upgrade	7,780	7,762	7,744	7,727	7,710	7,693	7,676	7,658	7,641	7,624	7,607	7,590	92,212		92,212
	f. Phillips Upgrade Tank # 1 for FDEP	513	511	510	509	507	506	505	503	502	501	499	498	6,064		6,064
	g. Phillips Upgrade Tank # 4 for FDEP	806	804	801	800	797	795	793	791	788	787	784	782	9,528		9,528
	h. Big Bend Unit 1 Classifier Replacement	12,181	12,146	12,110	12,076	12,040	12,006	11,970	11,935	11,900	11,865	11,829	11,795	143,853		143,853
	i. Big Bend Unit 2 Classifier Replacement	8,806	8,782	8,757	8,732	8,708	8,683	8,658	8,633	8,609	8,584	8,559	8,535	104,046		104,046
	j. Big Bend Section 114 Mercury Testing Platform	1,166	1,163	1,162	1,159	1,158	1,156	1,154	1,152	1,150	1,148	1,146	1,144	13,858		13,858
	k. Big Bend Units 1 & 2 FGD	750,451	748,492	746,532	744,573	742,637	741,193	741,160	740,684	738,819	737,109	738,520	746,237	8,916,407		8,916,407
	l. Big Bend FGD Optimization and Utilization	218,109	217,704	217,301	216,897	216,493	216,089	215,684	215,280	214,876	214,473	214,069	213,664	2,590,639		2,590,639
	m. Big Bend NO _x Emissions Reduction	66,231	66,150	66,069	66,004	65,954	65,903	65,939	66,456	67,136	67,342	67,202	67,057	797,443		797,443
	n. Big Bend PM Minimization and Monitoring	90,591	90,396	90,199	90,004	89,807	89,612	89,415	89,220	89,025	89,082	89,109	89,161	1,075,671		1,075,671
	o. Polk NO _x Emissions Reduction	17,559	17,517	17,473	17,431	17,388	17,345	17,302	17,258	17,216	17,173	17,130	17,087	207,879		207,879
	p. Big Bend Unit 4 SOFA	27,948	27,898	27,848	27,799	27,749	27,699	27,650	27,600	27,551	27,501	27,451	27,402	332,096		332,096
	q. Big Bend Unit 1 Pre-SCR	23,579	23,539	23,499	23,451	23,401	23,357	23,313	23,269	23,225	23,181	23,137	23,093	280,044		280,044
	r. Big Bend Unit 2 Pre-SCR	18,960	18,921	18,881	18,841	18,802	18,762	18,723	18,683	18,643	18,604	18,564	18,525	224,909		224,909
	s. Big Bend Unit 3 Pre-SCR	22,793	22,753	22,713	22,673	22,633	22,593	22,553	22,513	22,473	22,433	22,393	22,353	361,148		361,148
	t. Big Bend Unit 1 SCR	0	0	0	0	0	0	0	0	0	0	0	0	0		0
	u. Big Bend Unit 2 SCR	0	0	0	0	0	0	0	0	0	0	0	0	0		0
	v. Big Bend Unit 3 SCR	0	0	0	0	0	0	815,255	923,533	922,724	921,641	920,542	920,130	5,423,825		5,423,825
	w. Big Bend Unit 4 SCR	707,557	706,732	705,859	705,392	702,934	700,469	699,410	698,254	697,070	695,882	694,694	693,507	8,407,763		8,407,763
	x. Big Bend FGD System Reliability	110,065	114,980	117,554	125,303	132,098	132,395	132,498	132,528	132,470	132,351	132,117	131,888	1,526,247		1,526,247
	y. Clean Air Mercury Rule	1,934	3,617	5,799	6,334	6,383	6,412	6,434	6,466	6,537	6,607	6,733	6,853	71,609		71,609
	z. SO ₂ Emissions Allowances (B)	(648)	(616)	(603)	(590)	(577)	(564)	(550)	(534)	(494)	(453)	(445)	(439)	(6,513)		(6,513)
2.	Total Investment Projects - Recoverable Costs	2,205,269	2,210,332	2,211,685	2,219,721	2,224,108	2,218,890	3,032,005	3,138,486	3,134,195	3,129,398	3,127,277	3,133,674	31,985,040	\$	163,872 \$ 31,821,168
3.	Recoverable Costs Allocated to Energy	2,191,441	2,196,536	2,197,921	2,205,986	2,210,406	2,205,218	3,018,364	3,124,877	3,120,618	3,115,850	3,113,762	3,120,189	31,821,168		
4.	Recoverable Costs Allocated to Demand	13,828	13,796	13,764	13,735	13,702	13,672	13,641	13,609	13,577	13,546	13,515	13,485	163,872		
5.	Retail Energy Jurisdictional Factor	0.9678275	0.9546721	0.9585015	0.9485322	0.9513098	0.9685443	0.9627142	0.9592781	0.9617904	0.9680708	0.9706658	0.9788701			
6.	Retail Demand Jurisdictional Factor	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743			
7.	Jurisdictional Energy Recoverable Costs (C)	2,120,937	2,096,972	2,106,711	2,092,449	2,102,781	2,135,851	2,905,822	2,997,826	3,001,380	3,016,363	3,022,422	3,054,260	30,653,574		
8.	Jurisdictional Demand Recoverable Costs (D)	13,367	13,336	13,305	13,277	13,245	13,216	13,186	13,155	13,125	13,097	13,065	13,036	158,410		
9.	Total Jurisdictional Recoverable Costs for Investment Projects (Lines 7 + 8)	\$2,134,304	\$2,110,308	\$2,120,016	\$2,105,726	\$2,116,026	\$2,149,067	\$2,919,008	\$3,010,781	\$3,014,505	\$3,029,460	\$3,035,487	\$3,067,296	\$30,811,984		

Notes:

- (A) Each project's Total System Recoverable Expenses on Form 42-8A, Line 9
- (B) Project's Total Return Component on Form 42-8A page 26, Line 6
- (C) Line 3 x Line 5
- (D) Line 4 x Line 6

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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Final True-Up Amount for the Period
January 2008 to December 2008

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$8,239,658	\$8,239,658	\$8,239,658	\$8,239,658	\$8,239,658	\$8,239,658	\$8,239,658	\$8,239,658	\$8,239,658	\$8,239,658	\$8,239,658	\$8,239,658	\$8,239,658	\$8,239,658
3.	Less: Accumulated Depreciation	(2,832,261)	(2,848,054)	(2,863,847)	(2,879,640)	(2,895,433)	(2,911,226)	(2,927,019)	(2,942,812)	(2,958,605)	(2,974,398)	(2,990,191)	(3,005,984)	(3,021,777)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$5,407,397	5,391,604	5,375,811	5,360,018	5,344,225	5,328,432	5,312,639	5,296,846	5,281,053	5,265,260	5,249,467	5,233,674	5,217,881	
6.	Average Net Investment		5,399,501	5,383,708	5,367,915	5,352,122	5,336,329	5,320,536	5,304,743	5,288,950	5,273,157	5,257,364	5,241,571	5,225,778	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		39,703	39,587	39,471	39,355	39,239	39,123	39,007	38,891	38,774	38,658	38,542	38,426	\$468,776
b.	Debt Component (Line 6 x 2.82% x 1/12)		12,689	12,652	12,615	12,577	12,540	12,503	12,466	12,429	12,392	12,355	12,318	12,281	149,817
8.	Investment Expenses														
a.	Depreciation (C)		15,793	15,793	15,793	15,793	15,793	15,793	15,793	15,793	15,793	15,793	15,793	15,793	189,516
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		68,185	68,032	67,879	67,725	67,572	67,419	67,266	67,113	66,959	66,806	66,653	66,500	808,109
a.	Recoverable Costs Allocated to Energy		68,185	68,032	67,879	67,725	67,572	67,419	67,266	67,113	66,959	66,806	66,653	66,500	808,109
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9678275	0.9546721	0.9585015	0.9485322	0.9513098	0.9685443	0.9627142	0.9592781	0.9617904	0.9680708	0.9706658	0.9788701	
11.	Demand Jurisdictional Factor		0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	
12.	Retail Energy-Related Recoverable Costs (D)		65,991	64,948	65,062	64,239	64,282	65,298	64,758	64,380	64,401	64,673	64,698	65,095	777,825
13.	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$65,991	\$64,948	\$65,062	\$64,239	\$64,282	\$65,298	\$64,758	\$64,380	\$64,401	\$64,673	\$64,698	\$65,095	\$777,825

Notes:

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

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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Final True-Up Amount for the Period
January 2008 to December 2008

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734
3.	Less: Accumulated Depreciation	(2,373,494)	(2,386,903)	(2,400,312)	(2,413,721)	(2,427,130)	(2,440,539)	(2,453,948)	(2,467,357)	(2,480,766)	(2,494,175)	(2,507,584)	(2,520,993)	(2,534,402)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4) (B)	\$2,644,240	2,630,831	2,617,422	2,604,013	2,590,604	2,577,195	2,563,786	2,550,377	2,536,968	2,523,559	2,510,150	2,496,741	2,483,332	
6.	Average Net Investment		2,637,536	2,624,127	2,610,718	2,597,309	2,583,900	2,570,491	2,557,082	2,543,673	2,530,264	2,516,855	2,503,446	2,490,037	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (C)		19,394	19,296	19,197	19,098	19,000	18,901	18,803	18,704	18,605	18,507	18,408	18,310	\$226,223
b.	Debt Component (Line 6 x 2.82% x 1/12)		6,198	6,167	6,135	6,104	6,072	6,041	6,009	5,978	5,946	5,915	5,883	5,852	72,300
8.	Investment Expenses														
a.	Depreciation (D)		13,409	13,409	13,409	13,409	13,409	13,409	13,409	13,409	13,409	13,409	13,409	13,409	160,908
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		39,001	38,872	38,741	38,611	38,481	38,351	38,221	38,091	37,960	37,831	37,700	37,571	459,431
a.	Recoverable Costs Allocated to Energy		39,001	38,872	38,741	38,611	38,481	38,351	38,221	38,091	37,960	37,831	37,700	37,571	459,431
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9678275	0.9546721	0.9585015	0.9485322	0.9513098	0.9685443	0.9627142	0.9592781	0.9617904	0.9680708	0.9706658	0.9788701	
11.	Demand Jurisdictional Factor		0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	
12.	Retail Energy-Related Recoverable Costs (E)		37,746	37,110	37,133	36,624	36,607	37,145	36,796	36,540	36,510	36,623	36,594	36,777	442,205
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$37,746	\$37,110	\$37,133	\$36,624	\$36,607	\$37,145	\$36,796	\$36,540	\$36,510	\$36,623	\$36,594	\$36,777	\$442,205

Notes:

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

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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Final True-Up Amount for the Period
January 2008 to December 2008

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211
3.	Less: Accumulated Depreciation	(303,077)	(304,593)	(306,109)	(307,625)	(309,141)	(310,657)	(312,173)	(313,689)	(315,205)	(316,721)	(318,237)	(319,753)	(321,269)	(321,269)
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$563,134	\$61,618	\$60,102	\$58,586	\$57,070	\$55,554	\$54,038	\$52,522	\$51,006	\$49,490	\$47,974	\$46,458	\$44,942	\$44,942
6.	Average Net Investment		562,376	560,860	559,344	557,828	556,312	554,796	553,280	551,764	550,248	548,732	547,216	545,700	545,700
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		4,135	4,124	4,113	4,102	4,091	4,080	4,068	4,057	4,046	4,035	4,024	4,013	\$48,888
b.	Debt Component (Line 6 x 2.82% x 1/12)		1,322	1,318	1,314	1,311	1,307	1,304	1,300	1,297	1,293	1,290	1,286	1,282	15,624
8.	Investment Expenses														
a.	Depreciation (C)		1,516	1,516	1,516	1,516	1,516	1,516	1,516	1,516	1,516	1,516	1,516	1,516	18,192
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		6,973	6,958	6,943	6,929	6,914	6,900	6,884	6,870	6,855	6,841	6,826	6,811	82,704
a.	Recoverable Costs Allocated to Energy		6,973	6,958	6,943	6,929	6,914	6,900	6,884	6,870	6,855	6,841	6,826	6,811	82,704
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9678275	0.9546721	0.9585015	0.9485322	0.9513098	0.9685443	0.9627142	0.9592781	0.9617904	0.9680708	0.9706658	0.9788701	
11.	Demand Jurisdictional Factor		0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	
12.	Retail Energy-Related Recoverable Costs (D)		6,749	6,643	6,655	6,572	6,577	6,683	6,627	6,590	6,593	6,623	6,626	6,667	79,605
13.	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$6,749	\$6,643	\$6,655	\$6,572	\$6,577	\$6,683	\$6,627	\$6,590	\$6,593	\$6,623	\$6,626	\$6,667	\$79,605

Notes:

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

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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Final True-Up Amount for the Period
January 2008 to December 2008

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$497,578	\$497,578	\$497,578	\$497,578	\$497,578	\$497,578	\$497,578	\$497,578	\$497,578	\$497,578	\$497,578	\$497,578	\$497,578	\$497,578
3.	Less: Accumulated Depreciation	(120,688)	(121,766)	(122,844)	(123,922)	(125,000)	(126,078)	(127,156)	(128,234)	(129,312)	(130,390)	(131,468)	(132,546)	(133,624)	(133,624)
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$376,890	\$375,812	\$374,734	\$373,656	\$372,578	\$371,500	\$370,422	\$369,344	\$368,266	\$367,188	\$366,110	\$365,032	\$363,954	\$363,954
6.	Average Net Investment		376,351	375,273	374,195	373,117	372,039	370,961	369,883	368,805	367,727	366,649	365,571	364,493	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		2,767	2,759	2,752	2,744	2,736	2,728	2,720	2,712	2,704	2,696	2,688	2,680	\$32,686
b.	Debt Component (Line 6 x 2.82% x 1/12)		884	882	879	877	874	872	869	867	864	862	859	857	10,446
8.	Investment Expenses														
a.	Depreciation (C)		1,078	1,078	1,078	1,078	1,078	1,078	1,078	1,078	1,078	1,078	1,078	1,078	12,936
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		4,729	4,719	4,709	4,699	4,688	4,678	4,667	4,657	4,646	4,636	4,625	4,615	56,068
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		4,729	4,719	4,709	4,699	4,688	4,678	4,667	4,657	4,646	4,636	4,625	4,615	56,068
10.	Energy Jurisdictional Factor		0.9678275	0.9546721	0.9585015	0.9485322	0.9513098	0.9685443	0.9627142	0.9592781	0.9617904	0.9680708	0.9706658	0.9788701	
11.	Demand Jurisdictional Factor		0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	
12.	Retail Energy-Related Recoverable Costs (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (E)		4,571	4,562	4,552	4,542	4,532	4,522	4,511	4,502	4,491	4,482	4,471	4,461	54,199
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$4,571	\$4,562	\$4,552	\$4,542	\$4,532	\$4,522	\$4,511	\$4,502	\$4,491	\$4,482	\$4,471	\$4,461	\$54,199

Notes:

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

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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Final True-Up Amount for the Period
January 2008 to December 2008

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$818,401	\$818,401	\$818,401	\$818,401	\$818,401	\$818,401	\$818,401	\$818,401	\$818,401	\$818,401	\$818,401	\$818,401	\$818,401	\$818,401
3.	Less: Accumulated Depreciation	(198,520)	(200,293)	(202,066)	(203,839)	(205,612)	(207,385)	(209,158)	(210,931)	(212,704)	(214,477)	(216,250)	(218,023)	(219,796)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$619,881	618,108	616,335	614,562	612,789	611,016	609,243	607,470	605,697	603,924	602,151	600,378	598,605	
6.	Average Net Investment		618,995	617,222	615,449	613,676	611,903	610,130	608,357	606,584	604,811	603,038	601,265	599,492	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		4,552	4,539	4,525	4,512	4,499	4,486	4,473	4,460	4,447	4,434	4,421	4,408	\$53,756
b.	Debt Component (Line 6 x 2.82% x 1/12)		1,455	1,450	1,446	1,442	1,438	1,434	1,430	1,425	1,421	1,417	1,413	1,409	17,180
8.	Investment Expenses														
a.	Depreciation (C)		1,773	1,773	1,773	1,773	1,773	1,773	1,773	1,773	1,773	1,773	1,773	1,773	21,276
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		7,780	7,762	7,744	7,727	7,710	7,693	7,676	7,658	7,641	7,624	7,607	7,590	92,212
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		7,780	7,762	7,744	7,727	7,710	7,693	7,676	7,658	7,641	7,624	7,607	7,590	92,212
10.	Energy Jurisdictional Factor		0.9678275	0.9546721	0.9585015	0.9485322	0.9513098	0.9685443	0.9627142	0.9592781	0.9617904	0.9680708	0.9706658	0.9788701	
11.	Demand Jurisdictional Factor		0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	
12.	Retail Energy-Related Recoverable Costs (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (E)		7,521	7,503	7,486	7,469	7,453	7,437	7,420	7,403	7,386	7,370	7,353	7,337	89,138
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$7,521	\$7,503	\$7,486	\$7,469	\$7,453	\$7,437	\$7,420	\$7,403	\$7,386	\$7,370	\$7,353	\$7,337	\$89,138

Notes:

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

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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Final True-Up Amount for the Period
January 2008 to December 2008

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$57,277	\$57,277	\$57,277	\$57,277	\$57,277	\$57,277	\$57,277	\$57,277	\$57,277	\$57,277	\$57,277	\$57,277	\$57,277	\$57,277
3.	Less: Accumulated Depreciation	(19,104)	(19,247)	(19,390)	(19,533)	(19,676)	(19,819)	(19,962)	(20,105)	(20,248)	(20,391)	(20,534)	(20,677)	(20,820)	(20,820)
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$38,173	38,030	37,887	37,744	37,601	37,458	37,315	37,172	37,029	36,886	36,743	36,600	36,457	
6.	Average Net Investment		38,102	37,959	37,816	37,673	37,530	37,387	37,244	37,101	36,958	36,815	36,672	36,529	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		280	279	278	277	276	275	274	273	272	271	270	269	\$3,294
b.	Debt Component (Line 6 x 2.82% x 1/12)		90	89	89	89	88	88	88	87	87	87	86	86	1,054
8.	Investment Expenses														
a.	Depreciation (C)		143	143	143	143	143	143	143	143	143	143	143	143	1,716
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		513	511	510	509	507	506	505	503	502	501	499	498	6,064
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		513	511	510	509	507	506	505	503	502	501	499	498	6,064
10.	Energy Jurisdictional Factor		0.9678275	0.9546721	0.9585015	0.9485322	0.9513098	0.9685443	0.9627142	0.9592781	0.9617904	0.9680708	0.9706658	0.9788701	
11.	Demand Jurisdictional Factor		0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	
12.	Retail Energy-Related Recoverable Costs (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (E)		496	494	493	492	490	489	488	486	485	484	482	481	5,860
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$496	\$494	\$493	\$492	\$490	\$489	\$488	\$486	\$485	\$484	\$482	\$481	\$5,860

Notes:

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

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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Final True-Up Amount for the Period
January 2008 to December 2008

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$90,472	\$90,472	\$90,472	\$90,472	\$90,472	\$90,472	\$90,472	\$90,472	\$90,472	\$90,472	\$90,472	\$90,472	\$90,472	\$90,472
3.	Less: Accumulated Depreciation	(30,587)	(30,813)	(31,039)	(31,265)	(31,491)	(31,717)	(31,943)	(32,169)	(32,395)	(32,621)	(32,847)	(33,073)	(33,299)	(33,299)
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$59,885	\$59,659	\$59,433	\$59,207	\$58,981	\$58,755	\$58,529	\$58,303	\$58,077	\$57,851	\$57,625	\$57,399	\$57,173	\$57,173
6.	Average Net Investment		59,772	59,546	59,320	59,094	58,868	58,642	58,416	58,190	57,964	57,738	57,512	57,286	57,286
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		440	438	436	435	433	431	430	428	426	425	423	421	\$5,166
b.	Debt Component (Line 6 x 2.82% x 1/12)		140	140	139	139	138	138	137	137	136	136	135	135	1,650
8.	Investment Expenses														
a.	Depreciation (C)		226	226	226	226	226	226	226	226	226	226	226	226	2,712
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		806	804	801	800	797	795	793	791	788	787	784	782	9,528
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		806	804	801	800	797	795	793	791	788	787	784	782	9,528
10.	Energy Jurisdictional Factor		0.9678275	0.9546721	0.9585015	0.9485322	0.9513098	0.9685443	0.9627142	0.9592781	0.9617904	0.9680708	0.9706658	0.9788701	
11.	Demand Jurisdictional Factor		0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	
12.	Retail Energy-Related Recoverable Costs (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (E)		779	777	774	773	770	769	767	765	762	761	758	756	9,211
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$779	\$777	\$774	\$773	\$770	\$769	\$767	\$765	\$762	\$761	\$758	\$756	\$9,211

Notes:

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

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Final True-Up Amount for the Period
January 2008 to December 2008

Form 42-8A
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Return on Capital Investments, Depreciation and Taxes
 For Project: Big Bend Unit 1 Classifier Replacement
 (in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257
3.	Less: Accumulated Depreciation	(432,152)	(435,772)	(439,392)	(443,012)	(446,632)	(450,252)	(453,872)	(457,492)	(461,112)	(464,732)	(468,352)	(471,972)	(475,592)	(475,592)
4.	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$884,105	880,485	876,865	873,245	869,625	866,005	862,385	858,765	855,145	851,525	847,905	844,285	840,665	
6.	Average Net Investment		882,295	878,675	875,055	871,435	867,815	864,195	860,575	856,955	853,335	849,715	846,095	842,475	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		6,488	6,461	6,434	6,408	6,381	6,355	6,328	6,301	6,275	6,248	6,221	6,195	\$76,095
b.	Debt Component (Line 6 x 2.82% x 1/12)		2,073	2,065	2,056	2,048	2,039	2,031	2,022	2,014	2,005	1,997	1,988	1,980	24,318
8.	Investment Expenses														
a.	Depreciation (C)		3,620	3,620	3,620	3,620	3,620	3,620	3,620	3,620	3,620	3,620	3,620	3,620	43,440
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		12,181	12,146	12,110	12,076	12,040	12,006	11,970	11,935	11,900	11,865	11,829	11,795	143,853
a.	Recoverable Costs Allocated to Energy		12,181	12,146	12,110	12,076	12,040	12,006	11,970	11,935	11,900	11,865	11,829	11,795	143,853
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9678275	0.9546721	0.9585015	0.9485322	0.9513098	0.9685443	0.9627142	0.9592781	0.9617904	0.9680708	0.9706658	0.9788701	
11.	Demand Jurisdictional Factor		0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	
12.	Retail Energy-Related Recoverable Costs (D)		11,789	11,595	11,607	11,454	11,454	11,628	11,524	11,449	11,445	11,486	11,482	11,546	138,459
13.	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$11,789	\$11,595	\$11,607	\$11,454	\$11,454	\$11,628	\$11,524	\$11,449	\$11,445	\$11,486	\$11,482	\$11,546	\$138,459

Notes:

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

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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Final True-Up Amount for the Period
January 2008 to December 2008

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794
3.	Less: Accumulated Depreciation	(338,166)	(340,710)	(343,254)	(345,798)	(348,342)	(350,886)	(353,430)	(355,974)	(358,518)	(361,062)	(363,606)	(366,150)	(368,694)	
4.	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$646,628	644,084	641,540	638,996	636,452	633,908	631,364	628,820	626,276	623,732	621,188	618,644	616,100	
6.	Average Net Investment		645,356	642,812	640,268	637,724	635,180	632,636	630,092	627,548	625,004	622,460	619,916	617,372	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		4,745	4,727	4,706	4,689	4,671	4,652	4,633	4,614	4,596	4,577	4,558	4,540	\$55,710
b.	Debt Component (Line 6 x 2.82% x 1/12)		1,517	1,511	1,505	1,499	1,493	1,487	1,481	1,475	1,469	1,463	1,457	1,451	17,808
8.	Investment Expenses														
a.	Depreciation (C)		2,544	2,544	2,544	2,544	2,544	2,544	2,544	2,544	2,544	2,544	2,544	2,544	30,528
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		8,806	8,782	8,757	8,732	8,708	8,683	8,658	8,633	8,609	8,584	8,559	8,535	104,046
a.	Recoverable Costs Allocated to Energy		8,806	8,782	8,757	8,732	8,708	8,683	8,658	8,633	8,609	8,584	8,559	8,535	104,046
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9678275	0.9546721	0.9585015	0.9485322	0.9513098	0.9685443	0.9627142	0.9592781	0.9617904	0.9680708	0.9706658	0.9788701	
11.	Demand Jurisdictional Factor		0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	
12.	Retail Energy-Related Recoverable Costs (D)		8,523	8,384	8,394	8,283	8,284	8,410	8,335	8,281	8,280	8,310	8,308	8,355	100,147
13.	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$8,523	\$8,384	\$8,394	\$8,283	\$8,284	\$8,410	\$8,335	\$8,281	\$8,280	\$8,310	\$8,308	\$8,355	\$100,147

Notes:

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

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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Final True-Up Amount for the Period
January 2008 to December 2008

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737
3.	Less: Accumulated Depreciation	(21,235)	(21,436)	(21,637)	(21,838)	(22,039)	(22,240)	(22,441)	(22,642)	(22,843)	(23,044)	(23,245)	(23,446)	(23,647)	(23,647)
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$99,502	99,301	99,100	98,899	98,698	98,497	98,296	98,095	97,894	97,693	97,492	97,291	97,090	
6.	Average Net Investment		99,402	99,201	99,000	98,799	98,598	98,397	98,196	97,995	97,794	97,593	97,392	97,191	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		731	729	728	726	725	724	722	721	719	718	716	715	\$8,674
b.	Debt Component (Line 6 x 2.82% x 1/12)		234	233	233	232	232	231	231	230	230	229	229	228	2,772
8.	Investment Expenses														
a.	Depreciation (C)		201	201	201	201	201	201	201	201	201	201	201	201	2,412
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		1,166	1,163	1,162	1,159	1,158	1,156	1,154	1,152	1,150	1,148	1,146	1,144	13,858
a.	Recoverable Costs Allocated to Energy		1,166	1,163	1,162	1,159	1,158	1,156	1,154	1,152	1,150	1,148	1,146	1,144	13,858
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9678275	0.9546721	0.9585015	0.9485322	0.9513098	0.9685443	0.9627142	0.9592781	0.9617904	0.9680708	0.9706658	0.9788701	
11.	Demand Jurisdictional Factor		0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	
12.	Retail Energy-Related Recoverable Costs (D)		1,128	1,110	1,114	1,099	1,102	1,120	1,111	1,105	1,106	1,111	1,112	1,120	13,338
13.	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$1,128	\$1,110	\$1,114	\$1,099	\$1,102	\$1,120	\$1,111	\$1,105	\$1,106	\$1,111	\$1,112	\$1,120	\$13,338

Notes:

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

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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Final True-Up Amount for the Period
January 2008 to December 2008

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$4,739	\$101,681	\$295,181	\$10,638	\$8,782	\$42,614	\$651,422	\$1,342,633	\$2,457,690
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	2,390	0	2,390
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$83,552,961	\$83,552,961	\$83,552,961	\$83,552,961	\$83,552,961	\$83,552,961	\$83,552,961	\$83,552,961	\$83,552,961	\$83,552,961	\$83,552,961	\$83,555,351	\$83,555,351	
3.	Less: Accumulated Depreciation	(26,920,908)	(27,122,828)	(27,324,748)	(27,526,668)	(27,728,588)	(27,930,508)	(28,132,428)	(28,334,348)	(28,536,268)	(28,738,188)	(28,940,108)	(29,142,031)	(29,343,956)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	4,739	106,420	401,601	412,239	421,021	463,635	1,112,667	2,455,300	
5.	Net Investment (Lines 2 + 3 + 4) (B)	\$56,632,053	56,430,133	56,228,213	56,026,293	55,824,373	55,627,191	55,526,952	55,620,214	55,428,932	55,235,794	55,076,488	55,525,987	56,666,695	
6.	Average Net Investment		56,531,093	56,329,173	56,127,253	55,925,333	55,725,782	55,577,071	55,573,583	55,524,573	55,332,363	55,156,141	55,301,237	56,096,341	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (C)		415,683	414,198	412,713	411,228	409,761	408,667	408,642	408,281	406,868	405,572	406,639	412,486	\$4,920,738
b.	Debt Component (Line 6 x 2.82% x 1/12)		132,848	132,374	131,899	131,425	130,956	130,606	130,598	130,483	130,031	129,617	129,958	131,826	1,572,621
8.	Investment Expenses														
a.	Depreciation (D)		201,920	201,920	201,920	201,920	201,920	201,920	201,920	201,920	201,920	201,920	201,923	201,925	2,423,048
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		750,451	748,492	746,532	744,573	742,637	741,193	741,160	740,684	738,819	737,109	738,520	746,237	8,916,407
a.	Recoverable Costs Allocated to Energy		750,451	748,492	746,532	744,573	742,637	741,193	741,160	740,684	738,819	737,109	738,520	746,237	8,916,407
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9678275	0.9546721	0.9585015	0.9485322	0.9513098	0.9685443	0.9627142	0.9592781	0.9617904	0.9680708	0.9706658	0.9788701	
11.	Demand Jurisdictional Factor		0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	
12.	Retail Energy-Related Recoverable Costs (E)		726,307	714,564	715,552	706,251	706,478	717,878	713,525	710,522	710,589	713,574	716,856	730,469	8,582,565
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$726,307	\$714,564	\$715,552	\$706,251	\$706,478	\$717,878	\$713,525	\$710,522	\$710,589	\$713,574	\$716,856	\$730,469	\$8,582,565

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.46
- (B) Net investment is comprised of several projects having various depreciation rates.
- (C) Line 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002).
- (D) Applicable depreciation rates are 2.9%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Final True-Up Amount for the Period
January 2008 to December 2008

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$21,739,737	\$21,739,737	\$21,739,737	\$21,739,737	\$21,739,737	\$21,739,737	\$21,739,737	\$21,739,737	\$21,739,737	\$21,739,737	\$21,739,737	\$21,739,737	\$21,739,737	\$21,739,737
3.	Less: Accumulated Depreciation	(3,532,381)	(3,574,023)	(3,615,665)	(3,657,307)	(3,698,949)	(3,740,591)	(3,782,233)	(3,823,875)	(3,865,517)	(3,907,159)	(3,948,801)	(3,990,443)	(4,032,085)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4) (B)	\$18,207,356	\$18,165,714	\$18,124,072	\$18,082,430	\$18,040,788	\$17,999,146	\$17,957,504	\$17,915,862	\$17,874,220	\$17,832,578	\$17,790,936	\$17,749,294	\$17,707,652	
6.	Average Net Investment		18,186,535	18,144,893	18,103,251	18,061,609	18,019,967	17,978,325	17,936,683	17,895,041	17,853,399	17,811,757	17,770,115	17,728,473	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (C)		133,729	133,422	133,116	132,810	132,504	132,198	131,891	131,585	131,279	130,973	130,667	130,360	\$1,584,534
b.	Debt Component (Line 6 x 2.82% x 1/12)		42,738	42,640	42,543	42,445	42,347	42,249	42,151	42,053	41,955	41,858	41,760	41,662	506,401
8.	Investment Expenses														
a.	Depreciation (D)		41,642	41,642	41,642	41,642	41,642	41,642	41,642	41,642	41,642	41,642	41,642	41,642	499,704
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		218,109	217,704	217,301	216,897	216,493	216,089	215,684	215,280	214,876	214,473	214,069	213,664	2,590,639
a.	Recoverable Costs Allocated to Energy		218,109	217,704	217,301	216,897	216,493	216,089	215,684	215,280	214,876	214,473	214,069	213,664	2,590,639
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9678275	0.9546721	0.9585015	0.9485322	0.9513098	0.9685443	0.9627142	0.9592781	0.9617904	0.9680708	0.9706658	0.9788701	
11.	Demand Jurisdictional Factor		0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	
12.	Retail Energy-Related Recoverable Costs (E)		211,092	207,836	208,283	205,734	205,952	209,292	207,642	206,513	206,666	207,625	207,789	209,149	2,493,573
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$211,092	\$207,836	\$208,283	\$205,734	\$205,952	\$209,292	\$207,642	\$206,513	\$206,666	\$207,625	\$207,789	\$209,149	\$2,493,573

Notes:

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

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Final True-Up Amount for the Period
January 2008 to December 2008

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$2,745	\$2,352	\$2,803	\$16,829	\$84,267	\$44,311	\$4,501	(\$14,161)	\$3,927	\$147,574
b.	Clearings to Plant		0	0	0	2,745	2,352	2,803	16,829	84,267	44,311	4,501	(14,161)	3,927	\$147,574
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$3,190,853	\$3,190,853	\$3,190,853	\$3,190,853	\$3,193,598	\$3,195,950	\$3,198,753	\$3,215,582	\$3,299,849	\$3,344,160	\$3,348,661	\$3,334,500	\$3,338,427	
3.	Less: Accumulated Depreciation	2,779,586	2,771,247	2,762,908	2,754,569	2,746,227	2,737,879	2,729,526	2,721,151	2,712,667	2,704,044	2,695,368	2,686,702	2,678,047	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4) (B)	\$5,970,439	5,962,100	5,953,761	5,945,422	5,939,825	5,933,829	5,928,279	5,936,733	6,012,516	6,048,204	6,044,029	6,021,202	6,016,474	
6.	Average Net Investment		5,966,270	5,957,931	5,949,592	5,942,624	5,936,827	5,931,054	5,932,506	5,974,625	6,030,360	6,046,117	6,032,616	6,018,838	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (C)		43,871	43,810	43,748	43,697	43,654	43,612	43,623	43,932	44,342	44,458	44,359	44,258	\$527,364
b.	Debt Component (Line 6 x 2.82% x 1/12)		14,021	14,001	13,982	13,965	13,952	13,938	13,941	14,040	14,171	14,208	14,177	14,144	168,540
8.	Investment Expenses														
a.	Depreciation (D)		8,339	8,339	8,339	8,342	8,348	8,353	8,375	8,484	8,623	8,676	8,666	8,655	101,539
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		66,231	66,150	66,069	66,004	65,954	65,903	65,939	66,456	67,136	67,342	67,202	67,057	797,443
a.	Recoverable Costs Allocated to Energy		66,231	66,150	66,069	66,004	65,954	65,903	65,939	66,456	67,136	67,342	67,202	67,057	797,443
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9678275	0.9546721	0.9585015	0.9485322	0.9513098	0.9685443	0.9627142	0.9592781	0.9617904	0.9680708	0.9706658	0.9788701	
11.	Demand Jurisdictional Factor		0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	
12.	Retail Energy-Related Recoverable Costs (E)		64,100	63,152	63,327	62,607	62,743	63,830	63,480	63,750	64,571	65,192	65,231	65,640	767,623
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$64,100	\$63,152	\$63,327	\$62,607	\$62,743	\$63,830	\$63,480	\$63,750	\$64,571	\$65,192	\$65,231	\$65,640	\$767,623

Notes:

- (A) Applicable depreciable base for Big Bend; accounts 312.41 (\$1,675,171), 312.42 (\$1,075,718), and 312.43 (\$587,538)
- (B) Net investment is comprised of several projects having various depreciation rates.
- (C) Line 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002).
- (D) Applicable depreciation rates are 3.3%, 3.1%, and 2.6%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Final True-Up Amount for the Period
January 2008 to December 2008

Form 42-8A
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Return on Capital Investments, Depreciation and Taxes
 For Project: PM Minimization and Monitoring
 (in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,663	\$31,128	\$14,944	\$35,892	\$92,627
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	
2.	Plant-in-Service/Depreciation Base (A)	\$7,991,052	\$7,991,052	\$7,991,052	\$7,991,052	\$7,991,052	\$7,991,052	\$7,991,052	\$7,991,052	\$7,991,052	\$7,991,052	\$7,991,052	\$7,991,052	\$7,991,052	
3.	Less: Accumulated Depreciation	(725,979)	(746,174)	(766,369)	(786,564)	(806,759)	(826,954)	(847,149)	(867,344)	(887,539)	(907,734)	(927,929)	(948,124)	(968,319)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	10,663	41,791	56,735	92,627	
5.	Net Investment (Lines 2 + 3 + 4) (B)	\$7,265,073	7,244,878	7,224,683	7,204,488	7,184,293	7,164,098	7,143,903	7,123,708	7,103,513	7,093,981	7,104,914	7,099,663	7,115,360	
6.	Average Net Investment		7,254,976	7,234,781	7,214,586	7,194,391	7,174,196	7,154,001	7,133,806	7,113,611	7,098,747	7,099,448	7,102,289	7,107,512	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (C)		53,347	53,199	53,050	52,902	52,753	52,605	52,456	52,308	52,198	52,203	52,224	52,263	\$631,508
b.	Debt Component (Line 6 x 2.82% x 1/12)		17,049	17,002	16,954	16,907	16,859	16,812	16,764	16,717	16,682	16,684	16,690	16,703	201,823
8.	Investment Expenses														
a.	Depreciation (D)		20,195	20,195	20,195	20,195	20,195	20,195	20,195	20,195	20,195	20,195	20,195	20,195	242,340
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		90,591	90,396	90,199	90,004	89,807	89,612	89,415	89,220	89,075	89,082	89,109	89,161	1,075,671
a.	Recoverable Costs Allocated to Energy		90,591	90,396	90,199	90,004	89,807	89,612	89,415	89,220	89,075	89,082	89,109	89,161	1,075,671
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9678275	0.9546721	0.9585015	0.9485322	0.9513098	0.9685443	0.9627142	0.9592781	0.9617904	0.9680708	0.9706658	0.9788701	
11.	Demand Jurisdictional Factor		0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	
12.	Retail Energy-Related Recoverable Costs (E)		87,676	86,299	86,456	85,372	85,434	86,793	86,081	85,587	85,671	86,238	86,495	87,277	1,035,379
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$87,676	\$86,299	\$86,456	\$85,372	\$85,434	\$86,793	\$86,081	\$85,587	\$85,671	\$86,238	\$86,495	\$87,277	\$1,035,379

Notes:

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

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Final True-Up Amount for the Period
January 2008 to December 2008

Form 42-8A
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Return on Capital Investments, Depreciation and Taxes
 For Project: Polk NO_x Emissions Reduction
 (in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473
3.	Less: Accumulated Depreciation	(205,530)	(209,954)	(214,378)	(218,802)	(223,226)	(227,650)	(232,074)	(236,498)	(240,922)	(245,346)	(249,770)	(254,194)	(258,618)	(258,618)
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$1,355,943	1,351,519	1,347,095	1,342,671	1,338,247	1,333,823	1,329,399	1,324,975	1,320,551	1,316,127	1,311,703	1,307,279	1,302,855	
6.	Average Net Investment		1,353,731	1,349,307	1,344,883	1,340,459	1,336,035	1,331,611	1,327,187	1,322,763	1,318,339	1,313,915	1,309,491	1,305,067	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		9,954	9,922	9,889	9,857	9,824	9,792	9,759	9,726	9,694	9,661	9,629	9,596	\$117,303
b.	Debt Component (Line 6 x 2.82% x 1/12)		3,181	3,171	3,160	3,150	3,140	3,129	3,119	3,108	3,098	3,088	3,077	3,067	37,488
8.	Investment Expenses														
a.	Depreciation (C)		4,424	4,424	4,424	4,424	4,424	4,424	4,424	4,424	4,424	4,424	4,424	4,424	53,088
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		17,559	17,517	17,473	17,431	17,388	17,345	17,302	17,258	17,216	17,173	17,130	17,087	207,879
a.	Recoverable Costs Allocated to Energy		17,559	17,517	17,473	17,431	17,388	17,345	17,302	17,258	17,216	17,173	17,130	17,087	207,879
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9678275	0.9546721	0.9585015	0.9485322	0.9513098	0.9685443	0.9627142	0.9592781	0.9617904	0.9680708	0.9706658	0.9788701	
11.	Demand Jurisdictional Factor		0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	
12.	Retail Energy-Related Recoverable Costs (D)		16,994	16,723	16,748	16,534	16,541	16,799	16,657	16,555	16,558	16,625	16,628	16,726	200,088
13.	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$16,994	\$16,723	\$16,748	\$16,534	\$16,541	\$16,799	\$16,657	\$16,555	\$16,558	\$16,625	\$16,628	\$16,726	\$200,088

Notes:

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

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Final True-Up Amount for the Period
January 2008 to December 2008

Form 42-8A
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Return on Capital Investments, Depreciation and Taxes
 For Project: Big Bend Unit 4 SOFA
 (in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$2,558,730	\$2,558,730	\$2,558,730	\$2,558,730	\$2,558,730	\$2,558,730	\$2,558,730	\$2,558,730	\$2,558,730	\$2,558,730	\$2,558,730	\$2,558,730	\$2,558,730	
3.	Less: Accumulated Depreciation	(203,234)	(208,351)	(213,468)	(218,585)	(223,702)	(228,819)	(233,936)	(239,053)	(244,170)	(249,287)	(254,404)	(259,521)	(264,638)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	\$2,355,496	2,350,379	2,345,262	2,340,145	2,335,028	2,329,911	2,324,794	2,319,677	2,314,560	2,309,443	2,304,326	2,299,209	2,294,092	
6.	Average Net Investment		2,352,938	2,347,821	2,342,704	2,337,587	2,332,470	2,327,353	2,322,236	2,317,119	2,312,002	2,306,885	2,301,768	2,296,651	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		17,302	17,264	17,226	17,189	17,151	17,113	17,076	17,038	17,001	16,963	16,925	16,888	\$205,136
b.	Debt Component (Line 6 x 2.82% x 1/12)		5,529	5,517	5,505	5,493	5,481	5,469	5,457	5,445	5,433	5,421	5,409	5,397	65,556
8.	Investment Expenses														
a.	Depreciation (C)		5,117	5,117	5,117	5,117	5,117	5,117	5,117	5,117	5,117	5,117	5,117	5,117	61,404
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		27,948	27,898	27,848	27,799	27,749	27,699	27,650	27,600	27,551	27,501	27,451	27,402	332,096
a.	Recoverable Costs Allocated to Energy		27,948	27,898	27,848	27,799	27,749	27,699	27,650	27,600	27,551	27,501	27,451	27,402	332,096
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9678275	0.9546721	0.9585015	0.9485322	0.9513098	0.9685443	0.9627142	0.9592781	0.9617904	0.9680708	0.9706658	0.9788701	
11.	Demand Jurisdictional Factor		0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	
12.	Retail Energy-Related Recoverable Costs (D)		27,049	26,633	26,692	26,368	26,398	26,828	26,619	26,476	26,498	26,623	26,646	26,823	319,653
13.	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$27,049	\$26,633	\$26,692	\$26,368	\$26,398	\$26,828	\$26,619	\$26,476	\$26,498	\$26,623	\$26,646	\$26,823	\$319,653

Notes:

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

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DOCKET NO. 090007-EI
 ECRC 2008 FINAL TRUE-UP
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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Final True-Up Amount for the Period
January 2008 to December 2008

Form 42-8A
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Return on Capital Investments, Depreciation and Taxes
 For Project: Big Bend Unit 1 Pre-SCR
 (in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$437	\$346	\$417	(\$1,176)	(\$28)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$4)
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$1,649,121	\$1,649,121	\$1,649,121	\$1,649,121	\$1,649,121	\$1,649,121	\$1,649,121	\$1,649,121	\$1,649,121	\$1,649,121	\$1,649,121	\$1,649,121	\$1,649,121	
3.	Less: Accumulated Depreciation	(52,165)	(56,700)	(61,235)	(65,770)	(70,305)	(74,840)	(79,375)	(83,910)	(88,445)	(92,980)	(97,515)	(102,050)	(106,585)	
4.	CWIP - Non-Interest Bearing	367,771	368,208	368,554	368,971	367,795	367,767	367,767	367,767	367,767	367,767	367,767	367,767	367,767	
5.	Net Investment (Lines 2 + 3 + 4)	\$1,964,727	1,960,629	1,956,440	1,952,322	1,946,611	1,942,048	1,937,513	1,932,978	1,928,443	1,923,908	1,919,373	1,914,838	1,910,303	
6.	Average Net Investment		1,962,678	1,958,535	1,954,381	1,949,467	1,944,330	1,939,781	1,935,246	1,930,711	1,926,176	1,921,641	1,917,106	1,912,571	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		14,432	14,401	14,371	14,335	14,297	14,264	14,230	14,197	14,163	14,130	14,097	14,063	\$170,980
b.	Debt Component (Line 6 x 2.82% x 1/12)		4,612	4,603	4,593	4,581	4,569	4,558	4,548	4,537	4,527	4,516	4,505	4,495	54,644
8.	Investment Expenses														
a.	Depreciation (C)		4,535	4,535	4,535	4,535	4,535	4,535	4,535	4,535	4,535	4,535	4,535	4,535	54,420
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		23,579	23,539	23,499	23,451	23,401	23,357	23,313	23,269	23,225	23,181	23,137	23,093	280,044
a.	Recoverable Costs Allocated to Energy		23,579	23,539	23,499	23,451	23,401	23,357	23,313	23,269	23,225	23,181	23,137	23,093	280,044
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9678275	0.9546721	0.9585015	0.9485322	0.9513098	0.9685443	0.9627142	0.9592781	0.9617904	0.9680708	0.9706658	0.9788701	
11.	Demand Jurisdictional Factor		0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	
12.	Retail Energy-Related Recoverable Costs (D)		22,820	22,472	22,524	22,244	22,262	22,622	22,444	22,321	22,338	22,441	22,458	22,605	269,551
13.	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$22,820	\$22,472	\$22,524	\$22,244	\$22,262	\$22,622	\$22,444	\$22,321	\$22,338	\$22,441	\$22,458	\$22,605	\$269,551

Notes:

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

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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Final True-Up Amount for the Period
January 2008 to December 2008

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	\$0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887
3.	Less: Accumulated Depreciation	(47,000)	(51,087)	(55,174)	(59,261)	(63,348)	(67,435)	(71,522)	(75,609)	(79,696)	(83,783)	(87,870)	(91,957)	(96,044)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$1,534,887	1,530,800	1,526,713	1,522,626	1,518,539	1,514,452	1,510,365	1,506,278	1,502,191	1,498,104	1,494,017	1,489,930	1,485,843	
6.	Average Net Investment		1,532,844	1,528,757	1,524,670	1,520,583	1,516,496	1,512,409	1,508,322	1,504,235	1,500,148	1,496,061	1,491,974	1,487,887	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		11,271	11,241	11,211	11,181	11,151	11,121	11,091	11,061	11,031	11,001	10,971	10,941	\$133,272
b.	Debt Component (Line 6 x 2.82% x 1/12)		3,602	3,593	3,583	3,573	3,564	3,554	3,545	3,535	3,525	3,516	3,506	3,497	42,593
8.	Investment Expenses														
a.	Depreciation (C)		4,087	4,087	4,087	4,087	4,087	4,087	4,087	4,087	4,087	4,087	4,087	4,087	49,044
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		18,960	18,921	18,881	18,841	18,802	18,762	18,723	18,683	18,643	18,604	18,564	18,525	224,909
a.	Recoverable Costs Allocated to Energy		18,960	18,921	18,881	18,841	18,802	18,762	18,723	18,683	18,643	18,604	18,564	18,525	224,909
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9678275	0.9546721	0.9585015	0.9485322	0.9513098	0.9685443	0.9627142	0.9592781	0.9617904	0.9680708	0.9706658	0.9788701	
11.	Demand Jurisdictional Factor		0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	
12.	Retail Energy-Related Recoverable Costs (D)		18,350	18,063	18,097	17,871	17,887	18,172	18,025	17,922	17,931	18,010	18,019	18,134	216,481
13.	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$18,350	\$18,063	\$18,097	\$17,871	\$17,887	\$18,172	\$18,025	\$17,922	\$17,931	\$18,010	\$18,019	\$18,134	\$216,481

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

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Final True-Up Amount for the Period
 January 2008 to December 2008

Form 42-8A
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Return on Capital Investments, Depreciation and Taxes
 For Project: Big Bend Unit 3 Pre-SCR
 (in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$432,404	\$74,612	\$62,487	\$35,386	\$14,020	(\$77,358)	\$77,381	\$1,410	\$83	\$207	\$0	\$0	\$620,632
b.	Clearings to Plant		0	0	0	2,737,764	14,020	(77,358)	77,381	1,410	83	207	0	0	2,753,507
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$0	\$0	\$0	\$0	\$2,737,764	\$2,751,784	\$2,674,426	\$2,751,807	\$2,753,217	\$2,753,300	\$2,753,507	\$2,753,507	\$2,753,507	
3.	Less: Accumulated Depreciation	0	0	0	0	(2,936)	(8,824)	(14,643)	(20,462)	(26,367)	(32,273)	(38,180)	(44,087)	(49,994)	
4.	CWIP - Non-Interest Bearing	2,132,875	2,565,279	2,639,891	2,702,378	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$2,132,875	2,565,279	2,639,891	2,702,378	2,734,828	2,742,960	2,659,783	2,731,345	2,726,850	2,721,027	2,715,327	2,709,420	2,703,513	
6.	Average Net Investment		2,349,077	2,602,585	2,671,135	2,718,603	2,738,894	2,701,372	2,695,564	2,729,098	2,723,939	2,718,177	2,712,374	2,706,467	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		17,273	19,137	19,641	19,990	20,140	19,864	19,821	20,068	20,030	19,987	19,945	19,901	\$235,797
b.	Debt Component (Line 6 x 2.82% x 1/12)		5,520	6,116	6,277	6,389	6,436	6,348	6,335	6,413	6,401	6,388	6,374	6,360	75,357
8.	Investment Expenses														
a.	Depreciation (C)		0	0	0	2,936	5,888	5,819	5,819	5,905	5,906	5,907	5,907	5,907	49,994
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		22,793	25,253	25,918	29,315	32,464	32,031	31,975	32,386	32,337	32,282	32,226	32,168	361,148
a.	Recoverable Costs Allocated to Energy		22,793	25,253	25,918	29,315	32,464	32,031	31,975	32,386	32,337	32,282	32,226	32,168	361,148
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9678275	0.9546721	0.9585015	0.9485322	0.9513098	0.9685443	0.9627142	0.9592781	0.9617904	0.9680708	0.9706658	0.9788701	
11.	Demand Jurisdictional Factor		0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	
12.	Retail Energy-Related Recoverable Costs (D)		22,060	24,108	24,842	27,806	30,883	31,023	30,783	31,067	31,101	31,251	31,281	31,488	347,693
13.	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$22,060	\$24,108	\$24,842	\$27,806	\$30,883	\$31,023	\$30,783	\$31,067	\$31,101	\$31,251	\$31,281	\$31,488	\$347,693

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.43 (\$2,042,677) and 315.43 (\$710,830)
- (B) Line 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002).
- (C) Applicable depreciation rate is 2.6% and 2.5%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Final True-Up Amount for the Period
January 2008 to December 2008

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$1,561,868	\$566,544	\$1,051,233	\$1,230,140	\$1,286,971	\$657,362	\$846,453	\$924,340	\$781,293	\$2,017,391	\$1,079,681	\$2,077,772	\$14,081,048
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$21,559,050	\$23,120,918	\$23,687,462	\$24,738,695	\$25,968,835	\$27,255,806	\$27,913,168	\$28,759,621	\$29,683,961	\$30,465,254	\$32,482,645	\$33,562,326	\$35,640,098	
3.	Less: Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$21,559,050	\$23,120,918	\$23,687,462	\$24,738,695	\$25,968,835	\$27,255,806	\$27,913,168	\$28,759,621	\$29,683,961	\$30,465,254	\$32,482,645	\$33,562,326	\$35,640,098	
6.	Average Net Investment		22,339,984	23,404,190	24,213,079	25,353,765	26,612,321	27,584,487	28,336,395	29,221,791	30,074,608	31,473,950	33,022,486	34,601,212	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		0	0	0	0	0	0	0	0	0	0	0	0	\$0
b.	Debt Component (Line 6 x 2.82% x 1/12)		0	0	0	0	0	0	0	0	0	0	0	0	0
8.	Investment Expenses														
a.	Depreciation (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		0	0	0	0	0	0	0	0	0	0	0	0	0
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9678275	0.9546721	0.9585015	0.9485322	0.9513098	0.9685443	0.9627142	0.9592781	0.9617904	0.9680708	0.9706658	0.9788701	
11.	Demand Jurisdictional Factor		0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	
12.	Retail Energy-Related Recoverable Costs (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13) (F)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Notes:

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

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Final True-Up Amount for the Period
January 2008 to December 2008

Form 42-8A
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Return on Capital Investments, Depreciation and Taxes
 For Project: Big Bend Unit 2 SCR
 (in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$1,667,980	\$898,673	\$4,497,280	\$2,409,922	\$4,698,872	\$2,224,934	\$3,046,170	\$3,119,163	\$3,648,204	\$5,293,188	\$4,909,859	\$4,693,718	\$41,107,963
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$29,055,383	\$30,723,363	\$31,622,036	\$36,119,316	\$38,529,238	\$43,228,110	\$45,453,044	\$48,499,214	\$51,618,377	\$55,266,581	\$60,559,769	\$65,469,628	\$70,163,346	
3.	Less: Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$29,055,383	\$30,723,363	\$31,622,036	\$36,119,316	\$38,529,238	\$43,228,110	\$45,453,044	\$48,499,214	\$51,618,377	\$55,266,581	\$60,559,769	\$65,469,628	\$70,163,346	
6.	Average Net Investment		29,889,373	31,172,700	33,870,676	37,324,277	40,878,674	44,340,577	46,976,129	50,058,796	53,442,479	57,913,175	63,014,699	67,816,487	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		0	0	0	0	0	0	0	0	0	0	0	0	\$0
b.	Debt Component (Line 6 x 2.82% x 1/12)		0	0	0	0	0	0	0	0	0	0	0	0	0
8.	Investment Expenses														
a.	Depreciation (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		0	0	0	0	0	0	0	0	0	0	0	0	0
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9678275	0.9546721	0.9585015	0.9485322	0.9513098	0.9685443	0.9627142	0.9592781	0.9617904	0.9680708	0.9706658	0.9788701	
11.	Demand Jurisdictional Factor		0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	
12.	Retail Energy-Related Recoverable Costs (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13) (F)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Notes:

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

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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Final True-Up Amount for the Period
January 2008 to December 2008

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$1,544,874	\$2,827,383	\$1,156,124	\$604,491	\$471,828	\$443,255	\$213,947	\$87,388	\$47,542	\$41,618	\$44,951	\$157,478	\$7,640,879
b.	Clearings to Plant		0	0	0	0	0	0	78,207,626	87,388	47,542	41,618	44,951	157,478	78,586,603
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$65,783,032	\$67,327,906	\$70,155,289	\$71,311,413	\$71,915,904	\$72,387,732	\$72,830,987	\$78,207,626	\$78,295,014	\$78,342,556	\$78,384,174	\$78,429,125	\$78,586,603	
3.	Less: Accumulated Depreciation	0	0	0	0	0	0	0	(82,881)	(248,737)	(414,739)	(580,837)	(747,029)	(913,440)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	\$65,783,032	67,327,906	70,155,289	71,311,413	71,915,904	72,387,732	72,830,987	78,124,745	78,046,277	77,927,817	77,803,337	77,682,096	77,673,163	
6.	Average Net Investment		66,555,469	68,741,598	70,733,351	71,613,659	72,151,818	72,609,360	75,477,866	78,085,511	77,987,047	77,865,577	77,742,717	77,677,630	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		0	0	0	0	0	0	555,001	574,176	573,452	572,559	571,655	571,177	\$3,418,020
b.	Debt Component (Line 6 x 2.82% x 1/12)		0	0	0	0	0	0	177,373	183,501	183,270	182,984	182,695	182,542	1,092,365
8.	Investment Expenses														
a.	Depreciation (C)		0	0	0	0	0	0	82,881	165,856	166,002	166,098	166,192	166,411	913,440
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		0	0	0	0	0	0	815,255	923,533	922,724	921,641	920,542	920,130	5,423,825
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	815,255	923,533	922,724	921,641	920,542	920,130	5,423,825
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9678275	0.9546721	0.9585015	0.9485322	0.9513098	0.9685443	0.9627142	0.9592781	0.9617904	0.9680708	0.9706658	0.9788701	
11.	Demand Jurisdictional Factor		0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	
12.	Retail Energy-Related Recoverable Costs (D)		0	0	0	0	0	0	784,858	885,925	887,467	892,214	893,539	900,688	5,244,691
13.	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13) (F)		\$0	\$0	\$0	\$0	\$0	\$0	\$784,858	\$885,925	\$887,467	\$892,214	\$893,539	\$900,688	\$5,244,691

Notes:

- (A) Applicable depreciable base for Big Bend; account 311.43 (\$3,162,013) and 312.43 (\$75,424,591)
- (B) Line 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002).
- (C) Applicable depreciation rates are 1.2% and 2.6%
- (D) Line 9b x Line 11
- (E) Line 9a x Line 11

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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Final True-Up Amount for the Period
January 2008 to December 2008

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$112,273	(\$49,818)	\$103,703	\$20,113	(\$236,669)	\$18,261	\$4,266	\$493	\$0	\$0	\$0	\$0	(\$27,378)
b.	Clearings to Plant		112,273	(49,818)	103,703	20,113	(236,669)	18,261	4,266	493	0	0	0	0	(27,378)
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$61,210,715	\$61,322,988	\$61,273,171	\$61,376,874	\$61,396,987	\$61,160,318	\$61,178,579	\$61,182,845	\$61,183,338	\$61,183,338	\$61,183,338	\$61,183,338	\$61,183,338	\$61,183,338
3.	Less: Accumulated Depreciation	(913,640)	(1,036,174)	(1,158,770)	(1,281,420)	(1,404,194)	(1,526,751)	(1,649,090)	(1,771,451)	(1,893,817)	(2,016,184)	(2,138,551)	(2,260,918)	(2,383,285)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$60,297,075	\$60,286,814	\$60,114,401	\$60,095,454	\$59,992,793	\$59,633,567	\$59,529,489	\$59,411,394	\$59,289,521	\$59,167,154	\$59,044,787	\$58,922,420	\$58,800,053	
6.	Average Net Investment		60,291,945	60,200,608	60,104,928	60,044,124	59,813,180	59,581,528	59,470,442	59,350,458	59,228,338	59,105,971	58,983,604	58,861,237	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		443,337	442,665	441,962	441,514	439,816	438,113	437,296	436,414	435,516	434,616	433,716	432,816	\$5,257,781
b.	Debt Component (Line 6 x 2.82% x 1/12)		141,686	141,471	141,247	141,104	140,561	140,017	139,756	139,474	139,187	138,899	138,611	138,324	1,680,337
8.	Investment Expenses														
a.	Depreciation (C)		122,534	122,596	122,650	122,774	122,557	122,339	122,361	122,366	122,367	122,367	122,367	122,367	1,469,645
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		707,557	706,732	705,859	705,392	702,934	700,469	699,413	698,254	697,070	695,882	694,694	693,507	8,407,763
a.	Recoverable Costs Allocated to Energy		707,557	706,732	705,859	705,392	702,934	700,469	699,413	698,254	697,070	695,882	694,694	693,507	8,407,763
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	-
10.	Energy Jurisdictional Factor		0.9678275	0.9546721	0.9585015	0.9485322	0.9513098	0.9685443	0.9627142	0.9592781	0.9617904	0.9680708	0.9706658	0.9788701	
11.	Demand Jurisdictional Factor		0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	
12.	Retail Energy-Related Recoverable Costs (D)		684,793	674,697	676,567	669,087	668,708	678,435	673,335	669,820	670,435	673,663	674,316	678,853	8,092,709
13.	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$684,793	\$674,697	\$676,567	\$669,087	\$668,708	\$678,435	\$673,335	\$669,820	\$670,435	\$673,663	\$674,316	\$678,853	\$8,092,709

Notes:

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

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Final True-Up Amount for the Period
January 2008 to December 2008

Form 42-8A
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Return on Capital Investments, Depreciation and Taxes
 For Project: Big Bend FGD System Reliability
 (in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$739,281	\$292,814	\$256,943	\$85,317	\$60,668	\$27,303	\$27,565	\$14,775	\$12,324	\$4,525	(\$7,538)	\$5,331	\$1,519,307
b.	Clearings to Plant		0	0	0	6,418,273	60,603	\$27,323	27,565	14,775	12,324	4,525	(7,538)	5,331	6,563,180
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$5,001,604	\$5,001,604	\$5,001,604	\$5,001,604	\$11,419,877	\$11,480,480	\$11,507,803	\$11,535,367	\$11,550,141	\$11,562,465	\$11,566,990	\$11,559,452	\$11,564,783	
3.	Less: Accumulated Depreciation	(71,177)	(80,763)	(90,349)	(99,935)	(115,733)	(137,801)	(159,954)	(182,159)	(204,404)	(226,675)	(248,962)	(271,246)	(293,528)	
4.	CWIP - Non-Interest Bearing	5,060,055	5,799,336	6,092,150	6,349,093	16,137	16,202	16,182	16,182	16,182	16,182	16,182	16,182	16,182	
5.	Net Investment (Lines 2 + 3 + 4)	\$9,990,482	10,720,177	11,003,405	11,250,762	11,320,281	11,358,881	11,364,031	11,369,390	11,361,919	11,351,972	11,334,210	11,304,388	11,287,437	
6.	Average Net Investment		10,355,330	10,861,791	11,127,084	11,285,522	11,339,581	11,361,456	11,366,711	11,365,655	11,356,946	11,343,091	11,319,299	11,295,912	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		76,144	79,869	81,819	82,984	83,382	83,543	83,581	83,574	83,510	83,408	83,233	83,061	\$988,108
b.	Debt Component (Line 6 x 2.82% x 1/12)		24,335	25,525	26,149	26,521	26,648	26,699	26,712	26,709	26,689	26,656	26,600	26,545	315,788
8.	Investment Expenses														
a.	Depreciation (C)		9,586	9,586	9,586	15,798	22,068	22,153	22,205	22,245	22,271	22,287	22,284	22,282	222,351
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		110,065	114,980	117,554	125,303	132,098	132,395	132,498	132,528	132,470	132,351	132,117	131,888	1,526,247
a.	Recoverable Costs Allocated to Energy		110,065	114,980	117,554	125,303	132,098	132,395	132,498	132,528	132,470	132,351	132,117	131,888	1,526,247
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9678275	0.9546721	0.9585015	0.9485322	0.9513098	0.9685443	0.9627142	0.9592781	0.9617904	0.9680708	0.9706658	0.9788701	
11.	Demand Jurisdictional Factor		0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	
12.	Retail Energy-Related Recoverable Costs (D)		106,524	109,768	112,676	118,854	125,666	128,230	127,558	127,131	127,408	128,125	128,241	129,101	1,469,282
13.	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$106,524	\$109,768	\$112,676	\$118,854	\$125,666	\$128,230	\$127,558	\$127,131	\$127,408	\$128,125	\$128,241	\$129,101	\$1,469,282

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.44 (\$1,456,209) and 312.45 (\$10,108,574)
- (B) Line 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002).
- (C) Applicable depreciation rate is 2.4% and 2.3%.
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Final True-Up Amount for the Period
January 2008 to December 2008

Form 42-8A
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Return on Capital Investments, Depreciation and Taxes
 For Project: Clean Air Mercury Rule
 (in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$1,991	\$344,698	\$105,208	\$4,944	\$5,163	\$964	\$3,550	\$3,045	\$11,636	\$2,804	\$23,006	\$310,952	\$817,961
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Less: Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4.	CWIP - Non-Interest Bearing	198,360	200,351	545,049	650,257	655,201	660,364	661,328	664,878	667,923	679,559	682,363	705,369	1,016,321	
5.	Net Investment (Lines 2 + 3 + 4)	\$198,360	200,351	545,049	650,257	655,201	660,364	661,328	664,878	667,923	679,559	682,363	705,369	1,016,321	
6.	Average Net Investment		199,356	372,700	597,653	652,729	657,783	660,846	663,103	666,401	673,741	680,961	693,866	860,845	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		1,466	2,741	4,395	4,800	4,837	4,859	4,876	4,900	4,954	5,007	5,102	6,330	\$54,267
b.	Debt Component (Line 6 x 2.82% x 1/12)		468	876	1,404	1,534	1,546	1,553	1,558	1,566	1,583	1,600	1,631	2,023	17,342
8.	Investment Expenses														
a.	Depreciation (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		1,934	3,617	5,799	6,334	6,383	6,412	6,434	6,466	6,537	6,607	6,733	8,353	71,609
a.	Recoverable Costs Allocated to Energy		1,934	3,617	5,799	6,334	6,383	6,412	6,434	6,466	6,537	6,607	6,733	8,353	71,609
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9678275	0.9546721	0.9585015	0.9485322	0.9513098	0.9685443	0.9627142	0.9592781	0.9617904	0.9680708	0.9706658	0.9788701	
11.	Demand Jurisdictional Factor		0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	
12.	Retail Energy-Related Recoverable Costs (D)		1,872	3,453	5,558	6,008	6,072	6,210	6,194	6,203	6,287	6,396	6,535	8,177	68,965
13.	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$1,872	\$3,453	\$5,558	\$6,008	\$6,072	\$6,210	\$6,194	\$6,203	\$6,287	\$6,396	\$6,535	\$8,177	\$68,965

Notes:

- (A) Applicable depreciable base for Big Bend and Polk; accounts 312.41, 312.43, 312.44, and 345.81
- (B) Line 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
- (C) Applicable depreciation rate is 3.3%, 2.6%, 2.4%, and 3.1%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Final True-Up Amount for the Period
January 2008 to December 2008

Form 42-8A
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For Project: SO₂ Emissions Allowances
 (in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments														
a.	Purchases/Transfers		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Sales/Transfers		(\$1,250)	(12,500)	975,000	(2,500)	1,000,000	0	808,750	0	3,177,500	0	5,199,755	0	11,144,755
c.	Auction Proceeds/Other		0	0	0	0	0	0	638,084	0	0	0	0	0	638,084
2.	Working Capital Balance														
a.	FERC 158.1 Allowance Inventory	\$0	0	0	0	0	0	0	0	0	0	0	0	0	0
b.	FERC 158.2 Allowances Withheld	0	0	0	0	0	0	0	0	0	0	0	0	0	0
c.	FERC 182.3 Other Regl. Assets - Losses	0	0	0	0	0	0	0	0	0	0	0	0	0	0
d.	FERC 254.01 Regulatory Liabilities - Gains	(69,802)	(63,711)	(63,283)	(61,108)	(60,570)	(58,322)	(57,933)	(55,371)	(54,655)	(47,185)	(46,187)	(45,475)	(44,985)	
3.	Total Working Capital Balance	(\$69,802)	(63,711)	(63,283)	(61,108)	(60,570)	(58,322)	(57,933)	(55,371)	(54,655)	(47,185)	(46,187)	(45,475)	(44,985)	
4.	Average Net Working Capital Balance		(\$66,757)	(\$63,497)	(\$62,196)	(\$60,839)	(\$59,446)	(\$58,128)	(\$56,652)	(\$55,013)	(\$50,920)	(\$46,686)	(\$45,831)	(\$45,230)	
5.	Return on Average Net Working Capital Balance														
a.	Equity Component Grossed Up For Taxes (A)		(491)	(467)	(457)	(447)	(437)	(427)	(417)	(405)	(374)	(343)	(337)	(333)	(4,935)
b.	Debt Component (Line 4 x 2.82% x 1/12)		(157)	(149)	(146)	(143)	(140)	(137)	(133)	(129)	(120)	(110)	(108)	(106)	(1,578)
6.	Total Return Component		(648)	(616)	(603)	(590)	(577)	(564)	(550)	(534)	(494)	(453)	(445)	(439)	(6,513)
7.	Expenses:														
a.	Gains		1,250	12,500	(976,697)	2,500	(1,001,697)	0	(1,448,531)	0	(3,184,289)	0	(5,199,755)	0	(11,794,719)
b.	Losses		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	SO ₂ Allowance Expense		10,631	16,079	23,333	15,436	16,213	12,269	15,164	5,070	7,148	5,750	5,514	5,919	138,526
8.	Net Expenses (B)		11,881	28,579	(953,364)	17,936	(985,484)	12,269	(1,433,367)	5,070	(3,177,141)	5,750	(5,194,241)	5,919	(11,656,193)
9.	Total System Recoverable Expenses (Lines 6 + 8)		11,233	27,963	(953,967)	17,346	(986,061)	11,705	(1,433,917)	4,536	(3,177,635)	5,297	(5,194,686)	5,480	(11,662,706)
a.	Recoverable Costs Allocated to Energy		11,233	27,963	(953,967)	17,346	(986,061)	11,705	(1,433,917)	4,536	(3,177,635)	5,297	(5,194,686)	5,480	(11,662,706)
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9678275	0.9546721	0.9585015	0.9485322	0.9513098	0.9685443	0.9627142	0.9592781	0.9617904	0.9680708	0.9706658	0.9788701	
11.	Demand Jurisdictional Factor		0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	
12.	Retail Energy-Related Recoverable Costs (C)		10,872	26,695	(914,379)	16,453	(938,049)	11,337	(1,380,452)	4,351	(3,056,219)	5,128	(5,042,304)	5,364	(11,251,203)
13.	Retail Demand-Related Recoverable Costs (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Juris. Recoverable Costs (Lines 12 + 13)		\$10,872	\$26,695	(\$914,379)	\$16,453	(\$938,049)	\$11,337	(\$1,380,452)	\$4,351	(\$3,056,219)	\$5,128	(\$5,042,304)	\$5,364	(\$11,251,203)

Notes:

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

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

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