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April 1, 2010

HAND DELIVERED

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

Re: Environmental Cost Recovery Clause
FPSC Docket No. 100007-EI

Dear Ms. Cole:

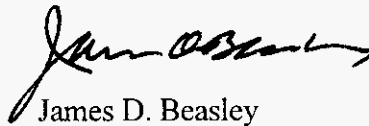
Enclosed for filing in the above docket, on behalf of Tampa Electric Company, are the original and fifteen (15) copies of Prepared Direct Testimony and Exhibit HTB-1 of Howard T. Bryant regarding Environmental Cost Recovery Factors Final True-Up for the period January 2009 through December 2009.

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
APA 1
ECR 6
GCL 1 JDB/pp
RAD 1 Enclosures
SSC _____
ADM cc: All Parties of Record (w/enc.)
OPC _____
CLK 1

DOCUMENT NUMBER-DATE

02394 APR-1 0

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 2010 to the following:

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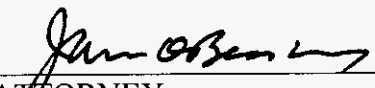
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ATTORNEY



BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO. 100007-EI

IN RE: ENVIRONMENTAL COST RECOVERY FACTORS

FINAL TRUE-UP

JANUARY 2009 THROUGH DECEMBER 2009

TESTIMONY AND EXHIBIT

OF

HOWARD T. BRYANT

DOCUMENT NUMBER - DA 1

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BEFORE THE PUBLIC SERVICE COMMISSION

PREPARED DIRECT TESTIMONY

OF

HOWARD T. BRYANT

Q. Please state your name, address, occupation and employer.

A. My name is Howard T. Bryant. My business address is 702 North Franklin Street, Tampa, Florida 33602. I am employed by Tampa Electric Company ("Tampa Electric" or "Company") in the position of Manager, Rates in the Regulatory Affairs Department.

Q. Please provide a brief outline of your educational background and business experience.

A. I graduated from the University of Florida in June 1973 with a Bachelor of Science degree in Business Administration. I have been employed at Tampa Electric since 1981. My work has included various positions in Customer Service, Energy Conservation Services, Demand Side Management ("DSM") Planning, Energy Management and Forecasting, and Regulatory Affairs. In my current position, I am responsible for the company's Energy Conservation Cost Recovery ("ECCR") clause, the

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

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

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

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

A. The purpose of my testimony is to present, for Commission review and approval, the actual true-up amount for the ECRC and the calculations associated with the environmental compliance activities for the January 2009 through December 2009 period.

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

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

- 1 ▪ Form 42-1A, Document No. 1, Final true-up for the
2 January 2009 through December 2009 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 2009 through December 2009
13 period?
14
15 A. Tampa Electric has calculated and is requesting approval
16 of an under-recovery of \$8,447,817 as the actual true-up
17 amount for the January 2009 through December 2009 period.
18
19 Q. What is the adjusted net true-up amount Tampa Electric is
20 requesting for the January 2009 through December 2009
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

1 **A.** Tampa Electric has calculated an over-recovery of
2 \$831,312 reflected on Form 42-1A, as the adjusted net
3 true-up amount for the January 2009 through December 2009
4 period. This adjusted net true-up amount is the
5 difference between the actual under-recovery and the
6 actual/estimated under-recovery for the January 2009
7 through December 2009 period as depicted on Form 42-1A.
8 The actual true-up amount for the January 2009 through
9 December 2009 period is an under-recovery of \$8,447,817
10 as compared to the \$9,279,129 actual/estimated under-
11 recovery amount approved in Commission Order No. PSC-09-
12 0759-FOF-EI issued November 18, 2009.

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

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

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

13
14 **Q.** Did Tampa Electric include costs in its 2009 final ECRC
15 true-up filing for any environmental projects that were
16 not anticipated and included in its 2009 factors?

17
18 **A.** No.

19
20 **Q.** How did actual expenditures for the January 2009 through
21 December 2009 period compare with Tampa Electric's
22 actual/estimated projections as presented in previous
23 testimony and exhibits?

24
25 **A.** As shown on Form 42-4A, total O&M activities costs were

1 \$2,278,660 or 13.8 percent less than the actual/estimated
2 projections. Form 42-6A shows the total capital
3 investment costs were \$773,365 or 1.8 percent lower than
4 the actual/estimated projections. O&M and capital
5 investment projects with material variances from the 2009
6 Actual/Estimated True-Up filing are explained below.

7
8 **O&M Project Variances**

- 9 ▪ **SO₂ Emissions Allowances:** The SO₂ Emission Allowances
10 project variance was \$442,957 or 117.3 percent less than
11 projected. The variance was due to less allowances sold
12 than originally projected.
- 13 ▪ **Big Bend PM Minimization and Monitoring:** The Big Bend PM
14 Minimization and Monitoring project variance was \$66,521
15 or 14.2 percent less than projected due to fewer outage
16 inspections and improved precipitator performance.
- 17 ▪ **Big Bend NO_x Emissions Reduction:** The Big Bend NO_x
18 Emissions Reduction project variance was \$136,106 or 37.6
19 percent less than projected due to lower than anticipated
20 costs for testing and contractor activities.
- 21 ▪ **Big Bend Unit 4 SOFA:** The Big Bend Unit 4 SOFA project
22 variance was \$50,000 or 194.4 percent lower than
23 projected due to a reduced outage schedule which resulted
24 in no activity for 2009. There was also an inadvertent
25 accounting error that was corrected in January 2009.

- 1 ▪ **Big Bend Unit 1 Pre-SCR:** The Big Bend Unit 1 Pre-SCR
2 project did not incur any expenses as originally
3 projected due to other system maintenance priorities. No
4 impact to the operations of the equipment occurred. Work
5 was deferred to early 2010.
- 6 ▪ **Clean Water Act Section 316(b) Phase II Study:** The Clean
7 Water Act Section 316(b) Phase II Study was \$22,854 or
8 48.4 percent less than projected due to costs being less
9 than anticipated.
- 10 ▪ **Big Bend Unit 2 SCR:** The Big Bend Unit 2 SCR project
11 variance was \$440,238 or 60.4 percent less than projected
12 due to an extended outage schedule caused by a turbine
13 failure which resulted in lower ammonia consumption.
- 14 ▪ **Big Bend Unit 3 SCR:** The Big Bend Unit 3 SCR project
15 variance was \$279,392 or 19.4 percent less than projected
16 due to lower ammonia consumption combined with lower
17 ammonia pricing.
- 18 ▪ **Big Bend Unit 4 SCR:** The Big Bend Unit 4 SCR project
19 variance was \$85,399 or 12.6 percent less than projected
20 due to lower ammonia consumption combined with lower
21 ammonia pricing.
- 22 ▪ **Clean Air Mercury Rule:** The Clean Air Mercury Rule
23 project variance was \$13,529 or 83.2 percent less than
24 projected due to the delay in anticipated baseline data
25 collection needed for the impending rule changes.

1 Capital Investment Project Variances

2 ▪ **Big Bend Unit 2 SCR:** The Big Bend Unit 2 SCR project
3 variance was \$763,917 or 15.6 percent less than projected
4 due to the delay of commercial operation.

5
6 **Q.** Does this conclude your testimony?

7
8 **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 2009 THROUGH DECEMBER 2009

FORMS 42-1A THROUGH 42-8A

<u>DOCUMENT NO.</u>	<u>TITLE</u>	<u>PAGE</u>
1	Form 42-1A	11
2	Form 42-2A	12
3	Form 42-3A	13
4	Form 42-4A	14
5	Form 42-5A	15
6	Form 42-6A	16
7	Form 42-7A	17
8	Form 42-8A	18

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Final True-Up Amount for the Period
January 2009 to December 2009
 (in Dollars)

Form 42 - 1A

11

<u>Line</u>	<u>Period Amount</u>
1. End of Period Actual True-Up for the Period January 2009 to December 2009 (Form 42-2A, Lines 5 + 6 + 10)	(\$8,447,817)
2. Estimated/Actual True-Up Amount Approved for the Period January 2009 to December 2009 (Order No. PSC-09-0759 FOF-EI)	<u>(9,279,129)</u>
3 Final True-Up to be Refunded/(Recovered) in the Projection Period January 2011 to December 2011 (Lines 1 - 2)	<u>\$831,312</u>

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Final True-Up Amount for the Period
 January 2009 to December 2009

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)	\$3,325,406	\$3,271,914	\$2,993,030	\$3,046,026	\$3,434,524	\$3,783,674	\$4,070,650	\$3,976,794	\$3,980,974	\$3,822,610	\$3,332,462	\$3,004,594	\$42,042,658
2. True-Up Provision	392,598	392,598	392,598	392,598	392,598	392,598	392,598	392,598	392,598	392,598	392,598	392,593	4,711,171
3. ECRC Revenues Applicable to Period (Lines 1 + 2) *	3,718,004	3,664,512	3,385,628	3,438,624	3,827,122	4,176,272	4,463,248	4,369,392	4,373,572	4,215,208	3,725,060	3,397,187	46,753,829
4. Jurisdictional ECRC Costs													
a. O & M Activities (Form 42-5A, Line 9)	1,120,310	1,094,397	1,139,054	1,405,267	897,593	1,101,448	1,074,727	1,189,881	1,265,565	1,403,444	1,125,992	1,295,184	14,112,862
b. Capital Investment Projects (Form 42-7A, Line 9)	3,103,129	3,099,629	3,106,967	3,093,907	3,079,351	3,073,427	3,080,041	3,072,334	3,837,279	4,160,593	4,182,813	4,169,923	41,059,393
c. Total Jurisdictional ECRC Costs	4,223,439	4,194,026	4,246,021	4,499,174	3,976,944	4,174,875	4,154,768	4,262,215	5,102,844	5,564,037	5,308,805	5,465,107	55,172,255
5. Over/Under Recovery (Line 3 - Line 4c) *	(505,435)	(529,514)	(860,393)	(1,060,550)	(149,822)	1,397	308,480	107,177	(729,272)	(1,348,829)	(1,583,745)	(2,067,920)	(8,418,426)
6. Interest Provision (Form 42-3A, Line 10)	(2,118)	(3,048)	(3,161)	(2,884)	(2,381)	(2,344)	(2,408)	(2,095)	(1,963)	(2,024)	(2,359)	(2,606)	(29,391)
7. Beginning Balance True-Up & Interest Provision *	4,711,171	3,811,020	2,885,860	1,629,708	173,676	(371,125)	(764,670)	(851,196)	(1,138,712)	(2,262,545)	(4,005,996)	(5,984,698)	4,711,171
a. Deferred True-Up from January to December 2008 (Order No. PSC-09-0759-FOF-EI)	(8,112,993)	(8,112,993)	(8,112,993)	(8,112,993)	(8,112,993)	(8,112,993)	(8,112,993)	(8,112,993)	(8,112,993)	(8,112,993)	(8,112,993)	(8,112,993)	(8,112,993)
8. True-Up Collected/(Refunded) (see Line 2)	(392,598)	(392,598)	(392,598)	(392,598)	(392,598)	(392,598)	(392,598)	(392,598)	(392,598)	(392,598)	(392,598)	(392,593)	(4,711,171)
9. End of Period Total True-Up (Lines 5+6+7+8) *	(4,301,973)	(5,227,133)	(6,483,285)	(7,939,317)	(8,484,118)	(8,877,663)	(8,964,189)	(9,251,705)	(10,375,538)	(12,118,989)	(14,097,691)	(16,560,810)	(18,560,810)
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) *	(\$4,301,973)	(\$5,227,133)	(\$6,483,285)	(\$7,939,317)	(\$8,484,118)	(\$8,877,663)	(\$8,964,189)	(\$9,251,705)	(\$10,375,538)	(\$12,118,989)	(\$14,097,691)	(\$16,560,810)	(\$18,560,810)

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Final True-Up Amount for the Period
 January 2009 to December 2009

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)	(\$3,401,822)	(\$4,301,973)	(\$5,227,133)	(\$6,483,285)	(\$7,939,317)	(\$8,484,118)	(\$8,877,663)	(\$8,964,189)	(\$9,251,705)	(\$10,375,538)	(\$12,118,989)	(\$14,097,691)	
2. Ending True-Up Amount Before Interest	(4,299,855)	(5,224,085)	(6,480,124)	(7,936,433)	(8,481,737)	(8,875,319)	(8,961,781)	(9,249,610)	(10,373,575)	(12,116,965)	(14,095,332)	(16,558,204)	
3. Total of Beginning & Ending True-Up (Lines 1 + 2)	(7,701,677)	(9,526,058)	(11,707,257)	(14,419,718)	(16,421,054)	(17,359,437)	(17,839,444)	(18,213,799)	(19,625,280)	(22,492,503)	(26,214,321)	(30,655,895)	
4. Average True-Up Amount (Line 3 x 1/2)	(3,850,839)	(4,763,029)	(5,853,629)	(7,209,859)	(8,210,527)	(8,679,719)	(8,919,722)	(9,106,900)	(9,812,640)	(11,246,252)	(13,107,161)	(15,327,948)	
5. Interest Rate (First Day of Reporting Business Month)	0.54%	0.79%	0.75%	0.55%	0.40%	0.30%	0.35%	0.30%	0.25%	0.22%	0.22%	0.20%	
6. Interest Rate (First Day of Subsequent Business Month)	0.79%	0.75%	0.55%	0.40%	0.30%	0.35%	0.30%	0.25%	0.22%	0.22%	0.20%	0.20%	
7. Total of Beginning & Ending Interest Rates (Lines 5 + 6)	1.33%	1.54%	1.30%	0.95%	0.70%	0.65%	0.65%	0.55%	0.47%	0.44%	0.42%	0.40%	
8. Average Interest Rate (Line 7 x 1/2)	0.665%	0.770%	0.650%	0.475%	0.350%	0.325%	0.325%	0.275%	0.235%	0.220%	0.210%	0.200%	
9. Monthly Average Interest Rate (Line 8 x 1/12)	0.055%	0.064%	0.054%	0.040%	0.029%	0.027%	0.027%	0.023%	0.020%	0.018%	0.018%	0.017%	
10. Interest Provision for the Month (Line 4 x Line 9)	(\$2,118)	(\$3,048)	(\$3,161)	(\$2,884)	(\$2,381)	(\$2,344)	(\$2,408)	(\$2,095)	(\$1,963)	(\$2,024)	(\$2,359)	(\$2,606)	(\$29,391)

13

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Final True-Up Amount for the Period
 January 2009 to December 2009

Form 42 - 4A

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	\$3,036,922	\$3,351,790	(\$314,868)	-9.4%
b. Big Bend Units 1 & 2 Flue Gas Conditioning	0	0	0	0.0%
c. SO ₂ Emissions Allowances	(65,461)	377,496	(442,957)	-117.3%
d. Big Bend Units 1 & 2 FGD	8,062,222	\$8,386,537	(324,315)	-3.9%
e. Big Bend PM Minimization and Monitoring	401,286	\$467,907	(66,621)	-14.2%
f. Big Bend NO _x Emissions Reduction	225,667	\$361,773	(136,106)	-37.6%
g. NPDES Annual Surveillance Fees	34,500	34,500	0	0.0%
h. Gannon Thermal Discharge Study	177,255	194,066	(16,811)	-8.7%
i. Polk NO _x Emissions Reduction	51,026	\$49,036	1,990	4.1%
j. Bayside SCR Consumables	110,963	\$122,057	(11,094)	-9.1%
k. Big Bend Unit 4 SOFA	(24,282)	25,718	(50,000)	-194.4%
l. Big Bend Unit 1 Pre-SCR	0	77,000	(77,000)	-100.0%
m. Big Bend Unit 2 Pre-SCR	72,001	67,722	4,279	6.3%
n. Big Bend Unit 3 Pre-SCR	0	0	0	0.0%
o. Clean Water Act Section 316(b) Phase II Study	24,386	47,240	(22,854)	-48.4%
p. Arsenic Groundwater Standard Program	112,101	115,846	(3,745)	-3.2%
q. Big Bend 2 SCR	288,662	728,900	(440,238)	-60.4%
r. Big Bend 3 SCR	1,157,896	1,437,288	(279,392)	-19.4%
s. Big Bend 4 SCR	593,523	678,922	(85,399)	-12.6%
t. Clean Air Mercury Rule	2,726	16,255	(13,529)	-83.2%
2. Total Investment Projects - Recoverable Costs	\$14,261,395	\$16,540,053	(\$2,278,660)	13.8%
3. Recoverable Costs Allocated to Energy	\$13,913,152	\$16,148,401	(\$2,235,250)	13.8%
4. Recoverable Costs Allocated to Demand	\$348,243	\$391,652	(\$43,410)	-11.1%

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-09-0759-FOF-EI.
- Column (3) = Column (1) - Column (2)
- Column (4) = Column (3) / Column (2)

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Final True-Up Amount for the Period
January 2009 to December 2009

Form 42 - 5A

O&M Activities
(in Dollars)

Line	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	End of	Method of Classification	
	January	February	March	April	May	June	July	August	September	October	November	December	Period Total	Demand	Energy
1.	Description of O&M Activities														
a.	\$251,805	\$212,491	\$232,643	\$302,316	\$285,328	\$212,406	\$226,268	\$275,390	\$255,405	\$333,901	\$204,373	\$244,696	\$3,036,922		\$3,036,922
b.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
c.	6,914	2,254	1,909	2,015	(91,654)	926	2,120	2,120	2,027	1,755	2,431	1,722	(65,461)		(65,461)
d.	641,230	556,730	621,191	798,241	514,842	674,204	684,305	782,864	719,128	670,954	665,003	733,731	8,062,222		8,062,222
e.	40,867	71,601	21,126	28,445	18,636	48,831	17,330	27,201	38,040	34,288	23,533	31,388	401,286		401,286
f.	28,343	89,687	50,001	7,674	9,568	15,700	319	0	1,681	22,495	0	0	225,667		225,667
g.	34,500	0	0	0	0	0	0	0	0	0	0	0	34,500	34,500	
h.	0	0	19,115	62,481	0	12,469	(135)	0	33,954	48,810	554	8	177,255	177,255	
i.	2,334	740	1,054	17,310	1,995	4,803	3,723	2,609	2,364	6,619	(3,555)	11,029	51,026		51,026
j.	0	22,768	23,834	0	7,388	8,057	7,359	8,371	8,298	8,427	8,609	7,844	110,963		110,963
k.	0	0	0	(24,282)	0	0	0	0	0	0	0	0	(24,282)		(24,282)
l.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
m.	16,541	48,806	950	0	0	1,425	0	1,744	0	2,535	0	0	72,001		72,001
n.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
o.	1,874	0	0	6,872	2,494	0	0	3,995	9,151	0	0	0	24,386	24,386	
p.	0	0	3,823	48,905	3,716	19,902	10	0	63	35,644	39	0	112,101	112,101	
q.	0	0	0	0	0	0	0	0	76,894	82,836	94,651	34,282	288,662		288,662
r.	74,326	70,010	111,528	102,378	103,782	74,818	100,169	74,217	90,747	127,985	87,287	140,649	1,157,896		1,157,896
s.	34,936	31,205	60,962	70,283	53,751	43,697	43,567	24,158	36,515	45,711	49,545	98,992	593,523		593,523
t.	0	0	0	0	550	705	342	0	0	1,129	0	0	2,726		2,726
2.	1,133,671	1,106,292	1,148,036	1,422,840	910,406	1,117,942	1,085,376	1,202,471	1,274,266	1,423,286	1,132,466	1,304,340	14,261,395	\$348,243	\$13,913,153
3.	1,097,297	1,106,292	1,125,098	1,304,582	904,196	1,085,570	1,085,501	1,198,476	1,231,099	1,338,835	1,131,876	1,304,332	13,913,152		
4.	36,374	0	22,938	118,258	6,210	32,372	(125)	3,995	43,167	84,453	592	8	348,243		
5.	0.9891913	0.9892481	0.9928581	0.9902713	0.9861120	0.9860367	0.9901851	0.9896329	0.9943798	0.9877819	0.9943001	0.9929805			
6.	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232			
7.	1,085,437	1,094,397	1,117,063	1,291,890	891,639	1,070,412	1,074,847	1,186,051	1,224,180	1,322,477	1,125,424	1,295,175	13,778,993		
8.	34,873	0	21,991	113,377	5,954	31,036	(120)	3,830	41,385	80,967	568	8	333,869		
9.	\$1,120,310	\$1,094,397	\$1,139,054	\$1,405,267	\$897,593	\$1,101,448	\$1,074,727	\$1,189,881	\$1,265,565	\$1,403,444	\$1,125,992	\$1,295,184	\$14,112,862		

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 2009 to December 2009

Form 42 - 6A

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.	\$786,289	\$786,289	\$0	0.0%
b.	440,808	440,808	0	0.0%
c.	80,611	80,611	0	0.0%
d.	54,575	54,575	0	0.0%
e.	89,767	89,767	0	0.0%
f.	5,862	5,862	0	0.0%
g.	9,215	9,215	0	0.0%
h.	138,835	138,835	0	0.0%
i.	100,518	100,518	0	0.0%
j.	13,584	13,584	0	0.0%
k.	8,915,673	8,921,117	(5,444)	-0.1%
l.	2,533,290	2,533,290	0	0.0%
m.	800,306	802,153	(1,847)	-0.2%
n.	1,085,520	1,086,037	(517)	0.0%
o.	201,759	201,759	0	0.0%
p.	325,057	325,057	0	0.0%
q.	273,776	273,776	0	0.0%
r.	219,267	219,267	0	0.0%
s.	378,117	378,117	0	0.0%
t.	0	0	0	0.0%
u.	4,120,101	4,884,018	(763,917)	-15.6%
v.	10,945,188	10,944,895	293	0.0%
w.	8,232,257	8,232,257	0	0.0%
x.	1,565,812	1,566,595	(783)	0.0%
y.	149,901	151,020	(1,119)	-0.7%
z.	(5,068)	(5,037)	(31)	0.6%
2.	\$41,461,020	\$42,234,385	(\$773,365)	-1.8%
3.	\$41,301,601	\$42,074,966	(\$773,365)	-1.8%
4.	\$159,419	\$159,419	\$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-09-0759-FOF-EI.
 Column (3) = Column (1) - Column (2)
 Column (4) = Column (3) / Column (2)

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Final True-Up Amount for the Period
 January 2009 to December 2009

Form 42-7A

Capital Investment Projects-Recoverable Costs

(in Dollars)

Line	Description (A)	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	End of	Method of Classification		
		January	February	March	April	May	June	July	August	September	October	November	December	Period Total	Demand	Energy
1.	a. Big Bend Unit 3 Flue Gas Desulfurization Integration	\$66,346	\$66,193	\$66,040	\$65,887	\$65,759	\$65,612	\$65,459	\$65,305	\$65,152	\$64,998	\$64,846	\$64,692	\$786,289		\$786,289
	b. Big Bend Units 1 and 2 Flue Gas Conditioning	37,440	37,310	37,180	37,050	36,931	36,804	36,674	36,544	36,414	36,284	36,153	36,024	440,808		440,808
	c. Big Bend Unit 4 Continuous Emissions Monitors	6,796	6,781	6,767	6,752	6,740	6,726	6,712	6,697	6,682	6,667	6,653	6,638	80,611		80,611
	d. Big Bend Fuel Oil Tank # 1 Upgrade	4,604	4,593	4,583	4,572	4,564	4,554	4,543	4,534	4,523	4,512	4,502	4,491	54,575	\$ 54,575	
	e. Big Bend Fuel Oil Tank # 2 Upgrade	7,573	7,555	7,538	7,521	7,508	7,490	7,474	7,456	7,439	7,422	7,404	7,387	89,767		89,767
	f. Phillips Upgrade Tank # 1 for FDEP	497	495	493	491	491	489	488	486	485	484	484	481	5,862		5,862
	g. Phillips Upgrade Tank # 4 for FDEP	780	778	775	773	772	769	767	765	762	760	758	756	9,215		9,215
	h. Big Bend Unit 1 Classifier Replacement	11,759	11,725	11,689	11,654	11,623	11,589	11,554	11,519	11,483	11,448	11,413	11,379	138,835		138,835
	i. Big Bend Unit 2 Classifier Replacement	8,510	8,485	8,461	8,436	8,415	8,390	8,365	8,341	8,316	8,291	8,266	8,242	100,518		100,518
	j. Big Bend Section 114 Mercury Testing Platform	1,142	1,140	1,138	1,137	1,136	1,133	1,131	1,129	1,127	1,126	1,122	1,122	13,584		13,584
	k. Big Bend Units 1 & 2 FGD	750,756	749,929	748,929	747,696	746,208	744,372	742,706	740,849	738,957	737,041	735,095	733,135	8,915,673		8,915,673
	l. Big Bend FGD Optimization and Utilization	213,280	212,856	212,452	212,048	211,731	211,348	210,943	210,539	210,135	209,731	209,326	208,921	2,533,290		2,533,290
	m. Big Bend NO _x Emissions Reduction	66,999	66,927	66,854	66,780	66,737	66,687	66,592	66,530	66,557	66,632	66,559	66,472	800,306		800,306
	n. Big Bend PM Minimization and Monitoring	89,766	90,356	90,910	90,901	90,897	90,769	90,707	90,633	90,445	90,244	90,046	89,846	1,085,520		1,085,520
	o. Polk NO _x Emissions Reduction	17,045	17,001	16,959	16,915	16,879	16,837	16,794	16,752	16,709	16,666	16,623	16,579	201,759		201,759
	p. Big Bend Unit 4 SOFA	27,352	27,302	27,253	27,203	27,165	27,118	27,068	27,018	26,969	26,919	26,870	26,820	325,057		325,057
	q. Big Bend Unit 1 Pre-SCR	23,049	23,005	22,961	22,917	22,883	22,840	22,796	22,753	22,709	22,665	22,621	22,577	273,776		273,776
	r. Big Bend Unit 2 Pre-SCR	18,485	18,445	18,406	18,365	18,332	18,295	18,256	18,216	18,176	18,137	18,097	18,057	219,267		219,267
	s. Big Bend Unit 3 Pre-SCR	32,111	32,053	31,997	31,939	31,895	31,813	31,726	31,710	31,613	31,513	31,406	31,300	378,117		378,117
	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	919,651	918,474	917,164	915,710	914,741	913,439	911,683	910,083	908,477	906,876	905,255	903,635	10,945,188		10,945,188
	w. Big Bend Unit 4 SCR	692,320	691,133	689,945	688,758	687,880	686,742	685,554	684,365	683,177	681,989	680,801	679,613	8,232,257		8,232,257
	x. Big Bend FGD System Reliability	131,693	131,463	131,251	131,042	130,888	130,685	130,392	130,104	129,898	129,682	129,465	129,249	1,565,812		1,565,812
	y. Clean Air Mercury Rule	9,951	10,166	10,463	10,611	13,362	13,462	13,531	13,563	13,579	13,559	13,764	13,780	149,901		149,901
	z. SO ₂ Emissions Allowances (B)	(435)	(433)	(431)	(430)	(428)	(425)	(422)	(418)	(416)	(413)	(409)	(408)	(5,068)		(5,068)
2.	Total Investment Projects - Recoverable Costs ¹	3,137,450	3,133,732	3,129,777	3,124,728	3,123,089	3,117,318	3,110,993	3,104,933	3,099,441	4,212,444	4,207,262	4,199,853	41,461,020	\$ 159,419	\$ 41,301,601
3.	Recoverable Costs Allocated to Energy	3,123,996	3,120,311	3,116,388	3,111,371	3,109,754	3,104,016	3,097,721	3,091,892	3,086,232	4,199,266	4,194,116	4,186,738	41,301,601		
4.	Recoverable Costs Allocated to Demand	13,454	13,421	13,389	13,357	13,335	13,302	13,272	13,241	13,209	13,178	13,146	13,115	159,419		
5.	Retail Energy Jurisdictional Factor	0.9891913	0.9892481	0.98928581	0.9892713	0.9891120	0.9890367	0.98901851	0.9896329	0.9943798	0.9877819	0.9943001	0.9929805			
6.	Retail Demand Jurisdictional Factor	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232			
7.	Jurisdictional Energy Recoverable Costs (C) ²	3,090,230	3,086,762	3,084,131	3,081,101	3,068,566	3,060,674	3,067,317	3,059,640	3,824,615	4,147,959	4,170,210	4,157,349	40,906,554		
8.	Jurisdictional Demand Recoverable Costs (D) ²	12,899	12,867	12,836	12,806	12,785	12,753	12,724	12,694	12,664	12,634	12,603	12,574	152,839		
9.	Total Jurisdictional Recoverable Costs for Investment Projects (Lines 7 + 8)	\$3,103,129	\$3,099,629	\$3,106,967	\$3,093,907	\$3,079,351	\$3,073,427	\$3,080,041	\$3,072,334	\$3,837,279	\$4,160,593	\$4,182,813	\$4,169,923	\$41,059,393		

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, 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 2009 to December 2009

Form 42-8A
 Page 1 of 26

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)¹	\$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 Depreciation¹	(3,021,777)	(3,037,570)	(3,053,363)	(3,069,156)	(3,084,949)	(3,100,742)	(3,116,535)	(3,132,328)	(3,148,121)	(3,163,914)	(3,179,707)	(3,195,500)	(3,211,293)	
4.	CWIP - Non-Interest Bearing¹	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)¹	\$5,217,881	5,202,088	5,186,295	5,170,502	5,154,709	5,138,916	5,123,123	5,107,330	5,091,537	5,075,744	5,059,951	5,044,158	5,028,365	
6.	Average Net Investment¹		5,209,985	5,194,192	5,178,399	5,162,606	5,146,813	5,131,020	5,115,227	5,099,434	5,083,641	5,067,848	5,052,055	5,036,262	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)¹		38,310	38,194	38,078	37,962	37,842	37,720	37,166	37,051	36,936	36,821	36,707	36,592	\$448,579
b.	Debt Component Grossed Up For Taxes (F)		12,243	12,206	12,169	12,132	12,484	12,539	12,500	12,461	12,423	12,384	12,346	12,307	148,194
8.	Investment Expenses														
a.	Depreciation (C)¹		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)		66,346	66,193	66,040	65,887	65,759	65,612	65,459	65,305	65,152	64,998	64,846	64,692	786,289
a.	Recoverable Costs Allocated to Energy¹		66,346	66,193	66,040	65,887	65,759	65,612	65,459	65,305	65,152	64,998	64,846	64,692	786,289
b.	Recoverable Costs Allocated to Demand¹		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9891913	0.9892481	0.9892851	0.9902713	0.9861120	0.9860367	0.9901851	0.9896329	0.9943798	0.9877819	0.9943001	0.9929605	
11.	Demand Jurisdictional Factor		0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	
12.	Retail Energy-Related Recoverable Costs (D)¹		65,529	65,481	65,568	65,246	64,846	64,696	64,817	64,628	64,786	64,204	64,476	64,238	778,615
13.	Retail Demand-Related Recoverable Costs (E)¹		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)¹		\$65,529	\$65,481	\$65,568	\$65,246	\$64,846	\$64,696	\$64,817	\$64,628	\$64,786	\$64,204	\$64,476	\$64,238	\$778,615

Notes:

(A) Applicable depreciable base for Big Bend; account 312.45 (\$8,239,658)

(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). Effective May 7, 2009, Line 6 x 8.7188% x 1/12. Based on ROE of 11.25% and weighted income tax rate of 38.575% (expansion factor of 1.63490).

(C) Applicable depreciation rate is 2.3%

(D) Line 9a x Line 10

(E) Line 9b x Line 11

(F) Line 6 x 2.82% x 1/12. Effective May 7, 2009, Line 6 x 2.9324% x 1/12.

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Final True-Up Amount for the Period
 January 2009 to December 2009

Form 42-8A
 Page 2 of 26

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

Line	Description	Beginning of Period Amount	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	(2,534,402)	(2,547,811)	(2,561,220)	(2,574,629)	(2,588,038)	(2,601,447)	(2,614,856)	(2,628,265)	(2,641,674)	(2,655,083)	(2,668,492)	(2,681,901)	(2,695,310)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$2,483,332	2,469,923	2,456,514	2,443,105	2,429,696	2,416,287	2,402,878	2,389,469	2,376,060	2,362,651	2,349,242	2,335,833	2,322,424	
6.	Average Net Investment		2,476,628	2,463,219	2,449,810	2,436,401	2,422,992	2,409,583	2,396,174	2,382,765	2,369,356	2,355,947	2,342,538	2,329,129	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		18,211	18,112	18,014	17,915	17,645	17,507	17,410	17,312	17,215	17,118	17,020	16,923	\$210,402
b.	Debt Component Grossed Up For Taxes (F)		5,820	5,789	5,757	5,726	5,877	5,888	5,855	5,823	5,790	5,757	5,724	5,692	69,498
8.	Investment Expenses														
a.	Depreciation (C)		13,409	13,409	13,409	13,409	13,409	13,409	13,409	13,409	13,409	13,409	13,409	13,409	160,908
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		37,440	37,310	37,180	37,050	36,931	36,804	36,674	36,544	36,414	36,284	36,153	36,024	440,808
a.	Recoverable Costs Allocated to Energy		37,440	37,310	37,180	37,050	36,931	36,804	36,674	36,544	36,414	36,284	36,153	36,024	440,808
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9891913	0.9892481	0.9928581	0.9902713	0.9861120	0.9860367	0.9901851	0.9896329	0.9943798	0.9877819	0.9943001	0.9929805	
11.	Demand Jurisdictional Factor		0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	
12.	Retail Energy-Related Recoverable Costs (D)		37,035	36,909	36,914	36,690	36,418	36,290	36,314	36,165	36,209	35,841	35,947	35,771	436,503
13.	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$37,035	\$36,909	\$36,914	\$36,690	\$36,418	\$36,290	\$36,314	\$36,165	\$36,209	\$35,841	\$35,947	\$35,771	\$436,503

Notes:

- (A) Applicable depreciable base for Big Bend; accounts 312.41 (\$2,676,217) and 312.42 (\$2,341,517)
- (B) Line 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002). Effective May 7, 2009, Line 4 x 8.7188% x 1/12. Based on ROE of 11.25% and weighted income tax rate of 38.575% (expansion factor of 1.63490).
- (C) Applicable depreciation rates are 3.3% and 3.1%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11
- (F) Line 6 x 2.82% x 1/12. Effective May 7, 2009, Line 4 x 2.9324% x 1/12.

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Final True-Up Amount for the Period
 January 2009 to December 2009

Form 42-8A
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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	
3.	Less: Accumulated Depreciation	(321,269)	(322,785)	(324,301)	(325,817)	(327,333)	(328,849)	(330,365)	(331,881)	(333,397)	(334,913)	(336,429)	(337,945)	(339,461)	
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)	\$544,942	543,426	541,910	540,394	538,878	537,362	535,846	534,330	532,814	531,298	529,782	528,266	526,750	
6.	Average Net Investment		544,184	542,668	541,152	539,636	538,120	536,604	535,088	533,572	532,056	530,540	529,024	527,508	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		4,001	3,990	3,979	3,968	3,919	3,899	3,888	3,877	3,866	3,855	3,844	3,833	\$46,919
b.	Debt Component Grossed Up For Taxes (F)		1,279	1,275	1,272	1,268	1,305	1,311	1,308	1,304	1,300	1,296	1,293	1,289	15,500
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)		6,796	6,781	6,767	6,752	6,740	6,726	6,712	6,697	6,682	6,667	6,653	6,638	80,611
a.	Recoverable Costs Allocated to Energy		6,796	6,781	6,767	6,752	6,740	6,726	6,712	6,697	6,682	6,667	6,653	6,638	80,611
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9891913	0.9892481	0.9928581	0.9902713	0.9861120	0.9860367	0.9901851	0.9896329	0.9943798	0.9877819	0.9943001	0.9929805	
11.	Demand Jurisdictional Factor		0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	
12.	Retail Energy-Related Recoverable Costs (D)		6,723	6,708	6,719	6,686	6,646	6,632	6,646	6,628	6,644	6,586	6,615	6,591	79,824
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)		\$6,723	\$6,708	\$6,719	\$6,686	\$6,646	\$6,632	\$6,646	\$6,628	\$6,644	\$6,586	\$6,615	\$6,591	\$79,824

Notes:

- (A) Applicable depreciable base for Big Bend; account 315.44 (\$866,211)
- (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). Effective May 7, 2009, Line 6 x 8.7188% x 1/12. Based on ROE of 11.25% and weighted income tax rate of 38.575% (expansion factor of 1.63490).
- (C) Applicable depreciation rate is 2.1%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11
- (F) Line 6 x 2.82% x 1/12. Effective May 7, 2009, Line 6 x 2.9324% x 1/12.

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 ECRC 2009 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 2009 to December 2009

Form 42-8A
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Return on Capital Investments, Depreciation and Taxes
 For Project: Big Bend Fuel Oil Tank # 1 Upgrade
 (in Dollars)

Line	Description	Beginning of Period Amount	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	(133,624)	(134,702)	(135,780)	(136,858)	(137,936)	(139,014)	(140,092)	(141,170)	(142,248)	(143,326)	(144,404)	(145,482)	(146,560)	(146,560)
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)	\$363,954	362,876	361,798	360,720	359,642	358,564	357,486	356,408	355,330	354,252	353,174	352,096	351,018	351,018
6.	Average Net Investment		363,415	362,337	361,259	360,181	359,103	358,025	356,947	355,869	354,791	353,713	352,635	351,557	351,557
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		2,672	2,664	2,656	2,648	2,615	2,601	2,593	2,586	2,578	2,570	2,562	2,554	\$31,299
b.	Debt Component Grossed Up For Taxes (F)		854	851	849	846	871	875	872	870	867	864	862	859	10,340
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)		4,604	4,593	4,583	4,572	4,564	4,554	4,543	4,534	4,523	4,512	4,502	4,491	54,575
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		4,604	4,593	4,583	4,572	4,564	4,554	4,543	4,534	4,523	4,512	4,502	4,491	54,575
10.	Energy Jurisdictional Factor		0.9891913	0.9892481	0.98928581	0.9902713	0.9861120	0.9860367	0.9901851	0.9896329	0.9943798	0.9877819	0.9943001	0.9929805	
11.	Demand Jurisdictional Factor		0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	
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)		4,414	4,403	4,394	4,383	4,376	4,366	4,355	4,347	4,336	4,326	4,316	4,306	52,322
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$4,414	\$4,403	\$4,394	\$4,383	\$4,376	\$4,366	\$4,355	\$4,347	\$4,336	\$4,326	\$4,316	\$4,306	\$52,322

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.40 (\$497,578)
- (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). Effective May 7, 2009, Line 6 x 8.7188% x 1/12. Based on ROE of 11.25% and weighted income tax rate of 38.575% (expansion factor of 1.63490).
- (C) Applicable depreciation rate is 2.6%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11
- (F) Line 6 x 2.82% x 1/12. Effective May 7, 2009, Line 6 x 2.9324% x 1/12.

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Final True-Up Amount for the Period
 January 2009 to December 2009

Form 42-8A
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Return on Capital Investments, Depreciation and Taxes
 For Project: Big Bend Fuel Oil Tank # 2 Upgrade
 (in Dollars)

Line	Description	Beginning of Period Amount	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	
3.	Less: Accumulated Depreciation	(219,796)	(221,569)	(223,342)	(225,115)	(226,888)	(228,661)	(230,434)	(232,207)	(233,980)	(235,753)	(237,526)	(239,299)	(241,072)	
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)	\$598,605	596,832	595,059	593,286	591,513	589,740	587,967	586,194	584,421	582,648	580,875	579,102	577,329	
6.	Average Net Investment		597,719	595,946	594,173	592,400	590,627	588,854	587,081	585,308	583,535	581,762	579,989	578,216	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		4,395	4,382	4,369	4,356	4,302	4,278	4,266	4,253	4,240	4,227	4,214	4,201	\$51,483
b.	Debt Component Grossed Up For Taxes (F)		1,405	1,400	1,396	1,392	1,433	1,439	1,435	1,430	1,426	1,422	1,417	1,413	17,008
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)		7,573	7,555	7,538	7,521	7,508	7,490	7,474	7,456	7,439	7,422	7,404	7,387	89,767
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		7,573	7,555	7,538	7,521	7,508	7,490	7,474	7,456	7,439	7,422	7,404	7,387	89,767
10.	Energy Jurisdictional Factor		0.9891913	0.9892481	0.9928581	0.9902713	0.9861120	0.9860367	0.9901851	0.9896329	0.9943798	0.9877819	0.9943001	0.9929805	
11.	Demand Jurisdictional Factor		0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	
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)		7,260	7,243	7,227	7,211	7,198	7,181	7,165	7,148	7,132	7,116	7,098	7,082	86,061
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$7,260	\$7,243	\$7,227	\$7,211	\$7,198	\$7,181	\$7,165	\$7,148	\$7,132	\$7,116	\$7,098	\$7,082	\$86,061

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.40 (\$818,401)
- (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). Effective May 7, 2009, Line 6 x 8.7188% x 1/12. Based on ROE of 11.25% and weighted income tax rate of 38.575% (expansion factor of 1.63490).
- (C) Applicable depreciation rate is 2.6%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11
- (F) Line 6 x 2.82% x 1/12. Effective May 7, 2009, Line 6 x 2.9324% x 1/12.

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Final True-Up Amount for the Period
 January 2009 to December 2009

Form 42-8A
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Return on Capital Investments, Depreciation and Taxes
 For Project: Phillips Upgrade Tank # 1 for FDEP
 (in Dollars)

Line	Description	Beginning of Period Amount	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	(20,820)	(20,963)	(21,106)	(21,249)	(21,392)	(21,535)	(21,678)	(21,821)	(21,964)	(22,107)	(22,250)	(22,393)	(22,536)	(22,536)
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)	\$36,457	\$36,314	\$36,171	\$36,028	\$35,885	\$35,742	\$35,599	\$35,456	\$35,313	\$35,170	\$35,027	\$34,884	\$34,741	\$34,741
6.	Average Net Investment		36,386	36,243	36,100	35,957	35,814	35,671	35,528	35,385	35,242	35,099	34,956	34,813	34,813
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		268	267	265	264	261	259	258	257	256	255	254	253	\$3,117
b.	Debt Component Grossed Up For Taxes (F)		86	85	85	84	87	87	87	86	86	86	85	85	1,029
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)		497	495	493	491	491	489	488	486	485	484	482	481	5,862
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		497	495	493	491	491	489	488	486	485	484	482	481	5,862
10.	Energy Jurisdictional Factor		0.9891913	0.9892481	0.9928581	0.9902713	0.9861120	0.9860367	0.9901851	0.9896329	0.9943798	0.9877819	0.9943001	0.9929805	
11.	Demand Jurisdictional Factor		0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	
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)		476	475	473	471	471	469	468	466	465	464	462	461	5,621
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$476	\$475	\$473	\$471	\$471	\$469	\$468	\$466	\$465	\$464	\$462	\$461	\$5,621

Notes:

- (A) Applicable depreciable base for Phillips; account 342.28 (\$57,277)
- (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). Effective May 7, 2009, Line 6 x 8.7188% x 1/12. Based on ROE of 11.25% and weighted income tax rate of 38.575% (expansion factor of 1.63490).
- (C) Applicable depreciation rate is 3.0%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11
- (F) Line 6 x 2.82% x 1/12. Effective May 7, 2009, Line 6 x 2.9324% x 1/12.

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DOCKET NO. 100007-EI
 ECRC 2009 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 2009 to December 2009

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	(33,299)	(33,525)	(33,751)	(33,977)	(34,203)	(34,429)	(34,655)	(34,881)	(35,107)	(35,333)	(35,559)	(35,785)	(36,011)	(36,011)
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)	\$57,173	56,947	56,721	56,495	56,269	56,043	55,817	55,591	55,365	55,139	54,913	54,687	54,461	
6.	Average Net Investment		57,060	56,834	56,608	56,382	56,156	55,930	55,704	55,478	55,252	55,026	54,800	54,574	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		420	418	416	415	409	406	405	403	401	400	398	397	\$4,888
b.	Debt Component Grossed Up For Taxes (F)		134	134	133	132	137	137	136	136	135	134	134	133	1,615
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)		780	778	775	773	772	769	767	765	762	760	758	756	9,215
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		780	778	775	773	772	769	767	765	762	760	758	756	9,215
10.	Energy Jurisdictional Factor		0.9891913	0.9892481	0.98928581	0.989202713	0.9861120	0.9860367	0.9901851	0.9896329	0.9943798	0.9877819	0.9943001	0.9929805	
11.	Demand Jurisdictional Factor		0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	
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)		748	746	743	741	740	737	735	733	731	729	727	725	8,835
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$748	\$746	\$743	\$741	\$740	\$737	\$735	\$733	\$731	\$729	\$727	\$725	\$8,835

Notes:

- (A) Applicable depreciable base for Phillips; account 342.28 (\$90,472)
- (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). Effective May 7, 2009, Line 6 x 8.7188% x 1/12. Based on ROE of 11.25% and weighted income tax rate of 38.575% (expansion factor of 1.63490).
- (C) Applicable depreciation rate is 3.0%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11
- (F) Line 6 x 2.82% x 1/12. Effective May 7, 2009, Line 6 x 2.9324% x 1/12.

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Final True-Up Amount for the Period
 January 2009 to December 2009

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	(475,592)	(479,212)	(482,832)	(486,452)	(490,072)	(493,692)	(497,312)	(500,932)	(504,552)	(508,172)	(511,792)	(515,412)	(519,032)	(519,032)
4.	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$840,665	837,045	833,425	829,805	826,185	822,565	818,945	815,325	811,705	808,085	804,465	800,845	797,225	
6.	Average Net Investment		838,855	835,235	831,615	827,995	824,375	820,755	817,135	813,515	809,895	806,275	802,655	799,035	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		6,168	6,142	6,115	6,088	6,003	5,963	5,937	5,911	5,884	5,858	5,832	5,806	\$71,707
b.	Debt Component Grossed Up For Taxes (F)		1,971	1,963	1,954	1,946	2,000	2,006	1,997	1,988	1,979	1,970	1,961	1,953	23,688
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)		11,759	11,725	11,689	11,654	11,623	11,589	11,554	11,519	11,483	11,448	11,413	11,379	138,835
a.	Recoverable Costs Allocated to Energy		11,759	11,725	11,689	11,654	11,623	11,589	11,554	11,519	11,483	11,448	11,413	11,379	138,835
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9891913	0.9892481	0.9928581	0.9902713	0.9861120	0.9860367	0.9901851	0.9896329	0.9943798	0.9877819	0.9943001	0.9929805	
11.	Demand Jurisdictional Factor		0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	
12.	Retail Energy-Related Recoverable Costs (D)		11,632	11,599	11,606	11,541	11,462	11,427	11,441	11,400	11,418	11,308	11,348	11,299	137,481
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)		\$11,632	\$11,599	\$11,606	\$11,541	\$11,462	\$11,427	\$11,441	\$11,400	\$11,418	\$11,308	\$11,348	\$11,299	\$137,481

Notes:

(A) Applicable depreciable base for Big Bend; account 312.41 (\$1,316,257)

(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). Effective May 7, 2009, Line 6 x 8.7188% x 1/12. Based on ROE of 11.25% and weighted income tax rate of 38.575% (expansion factor of 1.63490).

(C) Applicable depreciation rate is 3.3%

(D) Line 9a x Line 10

(E) Line 9b x Line 11

(F) Line 6 x 2.82% x 1/12. Effective May 7, 2009, Line 6 x 2.9324% x 1/12.

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Final True-Up Amount for the Period
 January 2009 to December 2009

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

Line	Description	Beginning of Period Amount	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	(368,694)	(371,238)	(373,782)	(376,326)	(378,870)	(381,414)	(383,958)	(386,502)	(389,046)	(391,590)	(394,134)	(396,678)	(399,222)	(399,222)
4.	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$616,100	613,556	611,012	608,468	605,924	603,380	600,836	598,292	595,748	593,204	590,660	588,116	585,572	585,572
6.	Average Net Investment		614,828	612,284	609,740	607,196	604,652	602,108	599,564	597,020	594,476	591,932	589,388	586,844	586,844
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		4,521	4,502	4,484	4,465	4,404	4,375	4,356	4,338	4,319	4,301	4,282	4,264	\$52,611
b.	Debt Component Grossed Up For Taxes (F)		1,445	1,439	1,433	1,427	1,467	1,471	1,465	1,459	1,453	1,446	1,440	1,434	17,379
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)		8,510	8,485	8,461	8,436	8,415	8,390	8,365	8,341	8,316	8,291	8,266	8,242	100,518
a.	Recoverable Costs Allocated to Energy		8,510	8,485	8,461	8,436	8,415	8,390	8,365	8,341	8,316	8,291	8,266	8,242	100,518
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9891913	0.9892481	0.9928581	0.9902713	0.9861120	0.9860367	0.9901851	0.9896329	0.9943798	0.9877819	0.9943001	0.9929805	
11.	Demand Jurisdictional Factor		0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	
12.	Retail Energy-Related Recoverable Costs (D)		8,418	8,394	8,401	8,354	8,298	8,273	8,283	8,255	8,269	8,190	8,219	8,184	99,538
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)		\$8,418	\$8,394	\$8,401	\$8,354	\$8,298	\$8,273	\$8,283	\$8,255	\$8,269	\$8,190	\$8,219	\$8,184	\$99,538

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.42 (\$984,794)
- (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 1.63490).
- (C) Applicable depreciation rate is 3.1%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11
- (F) Line 6 x 2.82% x 1/12. Effective May 7, 2009, Line 6 x 2.9324% x 1/12.

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DOCKET NO. 100007-EI
 ECRC 2009 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 2009 to December 2009

Form 42-8A
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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	(23,647)	(23,848)	(24,049)	(24,250)	(24,451)	(24,652)	(24,853)	(25,054)	(25,255)	(25,456)	(25,657)	(25,858)	(26,059)	
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)	\$97,090	96,889	96,688	96,487	96,286	96,085	95,884	95,683	95,482	95,281	95,080	94,879	94,678	
6.	Average Net Investment		96,990	96,789	96,588	96,387	96,186	95,985	95,784	95,583	95,382	95,181	94,980	94,779	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		713	712	710	709	701	697	696	694	693	692	690	689	\$8,396
b.	Debt Component Grossed Up For Taxes (F)		228	227	227	227	234	235	234	234	233	233	232	232	2,776
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)		1,142	1,140	1,138	1,137	1,136	1,133	1,131	1,129	1,127	1,126	1,123	1,122	13,584
a.	Recoverable Costs Allocated to Energy		1,142	1,140	1,138	1,137	1,136	1,133	1,131	1,129	1,127	1,126	1,123	1,122	13,584
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9891913	0.9892481	0.9929581	0.9902713	0.9861120	0.9860367	0.9901851	0.9896329	0.9943798	0.9877819	0.9943001	0.9929805	
11.	Demand Jurisdictional Factor		0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	
12.	Retail Energy-Related Recoverable Costs (D)		1,130	1,128	1,130	1,126	1,120	1,117	1,120	1,117	1,121	1,112	1,117	1,114	13,452
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)		\$1,130	\$1,128	\$1,130	\$1,126	\$1,120	\$1,117	\$1,120	\$1,117	\$1,121	\$1,112	\$1,117	\$1,114	\$13,452

Notes:

- (A) Applicable depreciable base for Big Bend; account 311.40 (\$120,737)
- (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). Effective May 7, 2009, Line 6 x 8.7188% x 1/12. Based on ROE of 11.25% and weighted income tax rate of 38.575% (expansion factor of 1.63490).
- (C) Applicable depreciation rate is 2.0%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11
- (F) Line 6 x 2.82% x 1/12. Effective May 7, 2009, Line 6 x 2.9324% x 1/12.

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Final True-Up Amount for the Period
 January 2009 to December 2009

Form 42-8A
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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		(\$7,385)	\$75,444	\$114,696	\$33,429	\$4,403	\$6,944	\$13,112	\$7,251	\$7,329	\$2,555	\$2,863	(\$626)	\$260,015
b.	Clearings to Plant		333,163	18,963	6,294	7,671	4,511	85,729	6,321	3,719	2,859	(125)	(74)	0	469,031
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)	\$83,555,351	\$83,888,514	\$83,907,477	\$83,913,771	\$83,921,442	\$83,925,953	\$84,011,682	\$84,018,003	\$84,021,722	\$84,024,581	\$84,024,456	\$84,024,382	\$84,024,382	
3.	Less: Accumulated Depreciation	(29,343,956)	(29,545,881)	(29,748,612)	(29,951,388)	(30,154,180)	(30,356,990)	(30,559,811)	(30,762,839)	(30,965,883)	(31,168,935)	(31,371,994)	(31,575,053)	(31,778,112)	
4.	CWIP - Non-Interest Bearing	2,455,300	2,114,752	2,171,233	2,279,636	2,305,393	2,305,285	2,226,500	2,233,291	2,236,823	2,241,293	2,243,973	2,246,910	2,246,284	
5.	Net Investment (Lines 2 + 3 + 4)	\$56,666,695	\$56,457,385	\$56,330,098	\$56,242,018	\$56,072,655	\$55,874,248	\$55,678,371	\$55,488,455	\$55,292,662	\$55,096,939	\$54,896,435	\$54,696,239	\$54,492,554	
6.	Average Net Investment		56,562,040	56,393,741	56,286,058	56,157,336	55,973,451	55,776,309	55,583,413	55,390,558	55,194,800	54,996,687	54,796,337	54,594,396	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		415,910	414,673	413,881	412,934	407,632	405,252	403,851	402,449	401,027	399,588	398,132	396,665	\$4,871,994
b.	Debt Component Grossed Up For Taxes (F)		132,921	132,525	132,272	131,970	135,766	136,299	135,827	135,356	134,878	134,394	133,904	133,411	1,609,523
8.	Investment Expenses														
a.	Depreciation (C)		201,925	202,731	202,776	202,792	202,810	202,821	203,028	203,044	203,052	203,059	203,059	203,059	2,434,156
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)		750,756	749,929	748,929	747,696	746,208	744,372	742,706	740,849	738,957	737,041	735,095	733,135	8,915,673
a.	Recoverable Costs Allocated to Energy		750,756	749,929	748,929	747,696	746,208	744,372	742,706	740,849	738,957	737,041	735,095	733,135	8,915,673
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9891913	0.9892481	0.9892581	0.9892713	0.9891120	0.9860367	0.9901851	0.9896329	0.9943798	0.9877819	0.9943001	0.9929805	
11.	Demand Jurisdictional Factor		0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	
12.	Retail Energy-Related Recoverable Costs (D)		742,641	741,866	743,580	740,422	735,845	733,978	735,416	733,169	734,804	728,036	730,905	727,989	8,828,651
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)		\$742,641	\$741,866	\$743,580	\$740,422	\$735,845	\$733,978	\$735,416	\$733,169	\$734,804	\$728,036	\$730,905	\$727,989	\$8,828,651

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.46 (\$84,024,382)
- (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). Effective May 7, 2009, Line 6 x 8.7188% x 1/12. Based on ROE of 11.25% and weighted income tax rate of 38.575% (expansion factor of 1.63490).
- (C) Applicable depreciation rates are 2.9%.
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11
- (F) Line 6 x 2.82% x 1/12. Effective May 7, 2009, Line 6 x 2.9324% x 1/12.

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Final True-Up Amount for the Period
 January 2009 to December 2009

Form 42-8A
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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	(4,032,085)	(4,073,727)	(4,115,369)	(4,157,011)	(4,198,653)	(4,240,295)	(4,281,937)	(4,323,579)	(4,365,221)	(4,406,863)	(4,448,505)	(4,490,147)	(4,531,789)	
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)	\$17,707,652	17,666,010	17,624,368	17,582,726	17,541,084	17,499,442	17,457,800	17,416,158	17,374,516	17,332,874	17,291,232	17,249,590	17,207,948	
6.	Average Net Investment		17,686,831	17,645,189	17,603,547	17,561,905	17,520,263	17,478,621	17,436,979	17,395,337	17,353,695	17,312,053	17,270,411	17,228,769	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		130,054	129,748	129,442	129,136	127,593	126,994	126,691	126,389	126,086	125,784	125,481	125,178	\$1,528,576
b.	Debt Component Grossed Up For Taxes (F)		41,564	41,466	41,368	41,270	42,496	42,712	42,610	42,508	42,407	42,305	42,203	42,101	505,010
8.	Investment Expenses														
a.	Depreciation (C)		41,642	41,642	41,642	41,642	41,642	41,642	41,642	41,642	41,642	41,642	41,642	41,642	499,704
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		213,260	212,856	212,452	212,048	211,731	211,348	210,943	210,539	210,135	209,731	209,326	208,921	2,533,290
a.	Recoverable Costs Allocated to Energy		213,260	212,856	212,452	212,048	211,731	211,348	210,943	210,539	210,135	209,731	209,326	208,921	2,533,290
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9891913	0.9892461	0.9892851	0.9893241	0.9893631	0.9894021	0.9894411	0.9894801	0.9895191	0.9895581	0.9895971	0.9896361	
11.	Demand Jurisdictional Factor		0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	
12.	Retail Energy-Related Recoverable Costs (D)		210,955	210,567	210,935	209,985	208,790	208,397	208,873	208,356	208,954	207,168	208,133	207,454	2,508,567
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)		\$210,955	\$210,567	\$210,935	\$209,985	\$208,790	\$208,397	\$208,873	\$208,356	\$208,954	\$207,168	\$208,133	\$207,454	\$2,508,567

Notes:

- (A) Applicable depreciable base for Big Bend; accounts 311.45 (\$39,818) and 312.45(\$21,699,919)
- (B) Line 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002). Effective May 7, 2009, Line 6 x 8.7188% x 1/12. Based on ROE of 11.25% and weighted income tax rate of 38.575% (expansion factor of 1.63490).
- (C) Applicable depreciation rates are 1.5% and 2.3%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11
- (F) Line 6 x 2.82% x 1/12. Effective May 7, 2009, Line 6 x 2.9324% x 1/12.

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DOCKET NO. 100007-EI
 ECRC 2009 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 2009 to December 2009

Form 42-8A
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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		\$727	\$1,294	\$711	\$666	\$1,402	(\$358)	\$2,393	\$984	\$21,487	\$1,969	(\$496)	\$19	\$30,798
b.	Clearings to Plant		727	1,294	711	666	1,402	(358)	2,393	984	21,487	1,969	(496)	19	\$30,798
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)	\$3,338,427	\$3,339,154	\$3,340,448	\$3,341,159	\$3,341,825	\$3,343,227	\$3,342,869	\$3,345,262	\$3,346,246	\$3,367,733	\$3,369,702	\$3,369,206	\$3,369,225	
3.	Less: Accumulated Depreciation	2,678,047	2,669,388	2,660,727	2,652,064	2,643,399	2,634,733	2,626,064	2,617,395	2,608,721	2,600,045	2,591,323	2,582,596	2,573,870	
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)	\$6,016,474	6,008,542	6,001,175	5,993,223	5,985,224	5,977,960	5,968,933	5,962,657	5,954,967	5,967,778	5,961,025	5,951,802	5,943,095	
6.	Average Net Investment		6,012,508	6,004,859	5,997,199	5,989,224	5,981,592	5,973,447	5,965,795	5,958,812	5,961,373	5,964,402	5,956,414	5,947,449	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		44,211	44,155	44,098	44,040	43,562	43,401	43,345	43,295	43,313	43,335	43,277	43,212	\$523,244
b.	Debt Component Grossed Up For Taxes (F)		14,129	14,111	14,093	14,075	14,509	14,597	14,578	14,561	14,568	14,575	14,555	14,534	172,885
8.	Investment Expenses														
a.	Depreciation (C)		8,659	8,661	8,663	8,665	8,666	8,669	8,669	8,674	8,676	8,722	8,727	8,726	104,177
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)		66,999	66,927	66,854	66,780	66,737	66,667	66,592	66,530	66,557	66,632	66,559	66,472	800,306
a.	Recoverable Costs Allocated to Energy		66,999	66,927	66,854	66,780	66,737	66,667	66,592	66,530	66,557	66,632	66,559	66,472	800,306
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9891913	0.9892481	0.98928581	0.9902713	0.9861120	0.9860367	0.9901851	0.9896329	0.9943798	0.9877819	0.9943001	0.9929805	
11.	Demand Jurisdictional Factor		0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	
12.	Retail Energy-Related Recoverable Costs (D)		66,275	66,207	66,377	66,130	65,810	65,736	65,938	65,840	66,183	65,818	66,180	66,005	792,499
13.	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$66,275	\$66,207	\$66,377	\$66,130	\$65,810	\$65,736	\$65,938	\$65,840	\$66,183	\$65,818	\$66,180	\$66,005	\$792,499

Notes:

- (A) Applicable depreciable base for Big Bend; accounts 312.41 (\$1,675,171), 312.42 (\$1,075,718), and 312.43 (\$618,336)
- (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). Effective May 7, 2009, Line 6 x 8.7188% x 1/12. Based on ROE of 11.25% and weighted income tax rate of 38.575% (expansion factor of 1.63490).
- (C) Applicable depreciation rates are 3.3%, 3.1%, and 2.6%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11
- (F) Line 6 x 2.82% x 1/12. Effective May 7, 2009, Line 6 x 2.8324% x 1/12.

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Final True-Up Amount for the Period
January 2009 to December 2009

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		\$129,332	\$32,623	\$13,401	\$20,374	\$3,993	\$7,958	\$17,204	\$2,131	(\$206)	\$644	(\$6)	\$615	\$228,063
b.	Clearings to Plant		0	254,582	13,401	20,374	3,993	7,958	17,204	2,131	(206)	644	(6)	615	\$320,690
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$7,991,052	\$7,991,052	\$8,245,634	\$8,259,035	\$8,279,409	\$8,283,402	\$8,291,360	\$8,308,564	\$8,310,695	\$8,310,489	\$8,311,133	\$8,311,127	\$8,311,742	
3.	Less: Accumulated Depreciation	(968,319)	(988,514)	(1,008,709)	(1,029,434)	(1,050,187)	(1,070,983)	(1,091,787)	(1,112,608)	(1,133,464)	(1,154,325)	(1,175,185)	(1,196,047)	(1,216,909)	
4.	CWIP - Non-Interest Bearing	92,627	221,959	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$7,115,360	7,224,497	7,236,925	7,229,601	7,229,222	7,212,419	7,199,573	7,195,956	7,177,231	7,156,164	7,135,948	7,115,080	7,094,833	
6.	Average Net Investment		7,169,929	7,230,711	7,233,263	7,229,412	7,220,821	7,205,996	7,197,765	7,186,594	7,166,698	7,146,056	7,125,514	7,104,957	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		52,722	53,169	53,187	53,159	52,587	52,356	52,297	52,215	52,071	51,921	51,772	51,622	\$629,078
b.	Debt Component Grossed Up For Taxes (F)		16,849	16,992	16,998	16,989	17,514	17,609	17,589	17,562	17,513	17,463	17,412	17,362	207,852
8.	Investment Expenses														
a.	Depreciation (C)		20,195	20,195	20,725	20,753	20,796	20,804	20,821	20,856	20,861	20,860	20,862	20,862	248,590
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)		89,766	90,356	90,910	90,901	90,897	90,769	90,707	90,633	90,445	90,244	90,046	89,846	1,085,520
a.	Recoverable Costs Allocated to Energy		89,766	90,356	90,910	90,901	90,897	90,769	90,707	90,633	90,445	90,244	90,046	89,846	1,085,520
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9891913	0.9892481	0.9928581	0.9902713	0.9861120	0.9860367	0.9901851	0.9896329	0.9943798	0.9877819	0.9943001	0.9929805	
11.	Demand Jurisdictional Factor		0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	
12.	Retail Energy-Related Recoverable Costs (D)		88,796	89,385	90,261	90,017	89,635	89,502	89,817	89,693	89,937	89,141	89,533	89,215	1,074,932
13.	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$88,796	\$89,385	\$90,261	\$90,017	\$89,635	\$89,502	\$89,817	\$89,693	\$89,937	\$89,141	\$89,533	\$89,215	\$1,074,932

Notes:

- (A) Applicable depreciable base for Big Bend; accounts 312.41 (\$1,513,263), 312.42 (\$5,153,072), 312.43 (\$955,619), 315.41 (\$17,504), 315.43 (\$320,690), and 315.44 (\$351,594)
- (B) Line 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002). Effective May 7, 2009, Line 6 x 8.7188% x 1/12. Based on ROE of 11.25% and weighted income tax rate of 38.575% (expansion factor of 1.63490).
- (C) Applicable depreciation rates are 3.3%, 3.1%, 2.6%, 2.5%, 2.5%, and 2.1%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11
- (F) Line 6 x 2.82% x 1/12. Effective May 7, 2009, Line 6 x 2.9324% x 1/12.

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DOCKET NO. 100007-EI
 ECRC 2009 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 2009 to December 2009

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	
3.	Less: Accumulated Depreciation	(258,618)	(263,042)	(267,466)	(271,890)	(276,314)	(280,738)	(285,162)	(289,586)	(294,010)	(298,434)	(302,858)	(307,282)	(311,706)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	\$1,302,855	1,298,431	1,294,007	1,289,583	1,285,159	1,280,735	1,276,311	1,271,887	1,267,463	1,263,039	1,258,615	1,254,191	1,249,767	
6.	Average Net Investment		1,300,643	1,296,219	1,291,795	1,287,371	1,282,947	1,278,523	1,274,099	1,269,675	1,265,251	1,260,827	1,256,403	1,251,979	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		9,564	9,531	9,499	9,466	9,343	9,289	9,257	9,225	9,193	9,161	9,129	9,096	\$111,753
b.	Debt Component Grossed Up For Taxes (F)		3,057	3,046	3,036	3,025	3,112	3,124	3,113	3,103	3,092	3,081	3,070	3,059	36,918
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)		17,045	17,001	16,959	16,915	16,879	16,837	16,794	16,752	16,709	16,666	16,623	16,579	201,759
a.	Recoverable Costs Allocated to Energy		17,045	17,001	16,959	16,915	16,879	16,837	16,794	16,752	16,709	16,666	16,623	16,579	201,759
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9891913	0.9892481	0.98928581	0.9893235	0.9893612	0.9893989	0.9894366	0.9894743	0.9895120	0.9895497	0.9895874	0.9896251	
11.	Demand Jurisdictional Factor		0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	
12.	Retail Energy-Related Recoverable Costs (D)		16,861	16,818	16,838	16,750	16,645	16,802	16,629	16,578	16,615	16,462	16,528	16,463	199,789
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)		\$16,861	\$16,818	\$16,838	\$16,750	\$16,645	\$16,802	\$16,629	\$16,578	\$16,615	\$16,462	\$16,528	\$16,463	\$199,789

Notes:

- (A) Applicable depreciable base for Polk; account 342.81 (\$1,561,473)
- (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). Effective May 7, 2009, Line 6 x 8.7188% x 1/12. Based on ROE of 11.25% and weighted income tax rate of 38.575% (expansion factor of 1.63490).
- (C) Applicable depreciation rate is 3.4%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11
- (F) Line 6 x 2.82% x 1/12. Effective May 7, 2009, Line 6 x 2.9324% x 1/12.

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Final True-Up Amount for the Period
January 2009 to December 2009

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	(264,638)	(269,755)	(274,872)	(279,989)	(285,106)	(290,223)	(295,340)	(300,457)	(305,574)	(310,691)	(315,808)	(320,925)	(326,042)	
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)	\$2,294,092	2,288,975	2,283,858	2,278,741	2,273,624	2,268,507	2,263,390	2,258,273	2,253,156	2,248,039	2,242,922	2,237,805	2,232,688	
6.	Average Net Investment		2,291,534	2,286,417	2,281,300	2,276,183	2,271,066	2,265,949	2,260,832	2,255,715	2,250,598	2,245,481	2,240,364	2,235,247	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		16,850	16,812	16,775	16,737	16,539	16,464	16,426	16,389	16,352	16,315	16,278	16,241	\$198,178
b.	Debt Component Grossed Up For Taxes (F)		5,365	5,373	5,361	5,349	5,509	5,537	5,525	5,512	5,500	5,487	5,475	5,462	65,475
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)		27,352	27,302	27,253	27,203	27,165	27,118	27,068	27,018	26,969	26,919	26,870	26,820	325,057
a.	Recoverable Costs Allocated to Energy		27,352	27,302	27,253	27,203	27,165	27,118	27,068	27,018	26,969	26,919	26,870	26,820	325,057
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9891913	0.9892481	0.9928581	0.9902713	0.9861120	0.9860367	0.9901851	0.9896329	0.9943798	0.9877819	0.9943001	0.9929805	
11.	Demand Jurisdictional Factor		0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	
12.	Retail Energy-Related Recoverable Costs (D)		27,056	27,008	27,058	26,938	26,788	26,739	26,802	26,738	26,817	26,590	26,717	26,632	321,883
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)		\$27,056	\$27,008	\$27,058	\$26,938	\$26,788	\$26,739	\$26,802	\$26,738	\$26,817	\$26,590	\$26,717	\$26,632	\$321,883

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.44 (\$2,558,730)
- (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). Effective May 7, 2009, Line 6 x 8.7188% x 1/12. Based on ROE of 11.25% and weighted income tax rate of 38.575% (expansion factor of 1.63490).
- (C) Applicable depreciation rate is 2.4%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11
- (F) Line 6 x 2.82% x 1/12. Effective May 7, 2009, Line 6 x 2.9324% x 1/12.

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DOCKET NO. 100007-EI
 ECRC 2009 FINAL TRUE-UP
 EXHIBIT HTB-1, DOC. NO. 8, PAGE 16 OF 26

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Final True-Up Amount for the Period
January 2009 to December 2009

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		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$1,649,121	\$1,649,121	\$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	(106,585)	(111,120)	(115,655)	(120,190)	(124,725)	(129,260)	(133,795)	(138,330)	(142,865)	(147,400)	(151,935)	(156,470)	(161,005)	
4.	CWIP - Non-Interest Bearing	367,767	367,767	367,767	367,767	367,767	367,767	367,767	367,767	367,767	367,767	367,767	367,767	367,767	
5.	Net Investment (Lines 2 + 3 + 4)	\$1,910,303	1,905,768	1,901,233	1,896,698	1,892,163	1,887,628	1,883,093	1,878,558	1,874,023	1,869,488	1,864,953	1,860,418	1,855,883	
6.	Average Net Investment		1,908,036	1,903,501	1,898,966	1,894,431	1,889,896	1,885,361	1,880,826	1,876,291	1,871,756	1,867,221	1,862,686	1,858,151	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		14,030	13,997	13,963	13,930	13,764	13,698	13,665	13,633	13,600	13,567	13,534	13,501	\$164,882
b.	Debt Component Grossed Up For Taxes (F)		4,484	4,473	4,463	4,452	4,584	4,607	4,596	4,585	4,574	4,563	4,552	4,541	54,474
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)		23,049	23,005	22,961	22,917	22,883	22,840	22,796	22,753	22,709	22,665	22,621	22,577	273,776
a.	Recoverable Costs Allocated to Energy		23,049	23,005	22,961	22,917	22,883	22,840	22,796	22,753	22,709	22,665	22,621	22,577	273,776
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9891913	0.9892481	0.98928581	0.9902713	0.9861120	0.9860367	0.9901851	0.9896329	0.9943798	0.9877819	0.9943001	0.9929805	
11.	Demand Jurisdictional Factor		0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	
12.	Retail Energy-Related Recoverable Costs (D)		22,800	22,758	22,797	22,694	22,565	22,521	22,572	22,517	22,581	22,388	22,492	22,419	271,104
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)		\$22,800	\$22,758	\$22,797	\$22,694	\$22,565	\$22,521	\$22,572	\$22,517	\$22,581	\$22,388	\$22,492	\$22,419	\$271,104

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.41 (\$1,649,121)
- (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). Effective May 7, 2009, Line 6 x 8.7188% x 1/12. Based on ROE of 11.25% and weighted income tax rate of 38.575% (expansion factor of 1.63490).
- (C) Applicable depreciation rate is 3.3%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11
- (F) Line 6 x 2.82% x 1/12. Effective May 7, 2009, Line 6 x 2.9324% x 1/12.

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Final True-Up Amount for the Period
 January 2009 to December 2009

Form 42-8A
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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	(96,044)	(100,131)	(104,218)	(108,305)	(112,392)	(116,479)	(120,566)	(124,653)	(128,740)	(132,827)	(136,914)	(141,001)	(145,088)	(145,088)
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)	\$1,485,843	1,481,756	1,477,669	1,473,582	1,469,495	1,465,408	1,461,321	1,457,234	1,453,147	1,449,060	1,444,973	1,440,886	1,436,799	
6.	Average Net Investment		1,483,800	1,479,713	1,475,626	1,471,539	1,467,452	1,463,365	1,459,278	1,455,191	1,451,104	1,447,017	1,442,930	1,438,843	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		10,911	10,881	10,851	10,820	10,686	10,632	10,603	10,573	10,543	10,514	10,484	10,454	\$127,952
b.	Debt Component Grossed Up For Taxes (F)		3,487	3,477	3,468	3,458	3,559	3,576	3,566	3,556	3,546	3,536	3,526	3,516	42,271
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)		18,485	18,445	18,406	18,365	18,332	18,295	18,256	18,216	18,176	18,137	18,097	18,057	219,267
a.	Recoverable Costs Allocated to Energy		18,485	18,445	18,406	18,365	18,332	18,295	18,256	18,216	18,176	18,137	18,097	18,057	219,267
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9891913	0.9892481	0.9928581	0.9902713	0.9861120	0.9860367	0.9901851	0.9896329	0.9943798	0.9877819	0.9943001	0.9929805	
11.	Demand Jurisdictional Factor		0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	
12.	Retail Energy-Related Recoverable Costs (D)		18,285	18,247	18,275	18,186	18,077	18,040	18,077	18,027	18,074	17,915	17,994	17,930	217,127
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)		\$18,285	\$18,247	\$18,275	\$18,186	\$18,077	\$18,040	\$18,077	\$18,027	\$18,074	\$17,915	\$17,994	\$17,930	\$217,127

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.42 (\$1,581,887)
- (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). Effective May 7, 2009, Line 6 x 8.7188% x 1/12. Based on ROE of 11.25% and weighted income tax rate of 38.575% (expansion factor of 1.63490).
- (C) Applicable depreciation rate is 3.1%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11
- (F) Line 6 x 2.82% x 1/12. Effective May 7, 2009, Line 6 x 2.9324% x 1/12.

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Final True-Up Amount for the Period
January 2009 to December 2009

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		\$0	\$0	\$0	\$0	\$0	(\$47,000)	\$0	\$0	\$0	\$0	\$0	\$0	(\$47,000)
b.	Clearings to Plant		0	0	0	0	0	(47,000)	0	0	0	0	0	0	(47,000)
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$2,753,507	\$2,753,507	\$2,753,507	\$2,753,507	\$2,753,507	\$2,753,507	\$2,706,507	\$2,706,507	\$2,706,507	\$2,706,507	\$2,706,507	\$2,706,507	\$2,706,507	\$2,706,507
3.	Less: Accumulated Depreciation	(49,994)	(55,901)	(61,808)	(67,715)	(73,622)	(79,529)	(85,436)	(91,241)	(97,046)	(102,851)	(108,656)	(114,461)	(120,266)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$2,703,513	2,697,606	2,691,699	2,685,792	2,679,885	2,673,978	2,621,071	2,615,266	2,609,461	2,603,656	2,597,851	2,592,046	2,586,241	
6.	Average Net Investment		2,700,560	2,694,653	2,688,746	2,682,839	2,676,932	2,647,525	2,618,169	2,612,364	2,606,569	2,600,754	2,594,949	2,589,144	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		19,858	19,814	19,771	19,727	19,495	19,236	19,023	18,981	18,938	18,896	18,854	18,812	\$231,405
b.	Debt Component Grossed Up For Taxes (F)		6,346	6,332	6,319	6,305	6,493	6,470	6,398	6,384	6,370	6,355	6,341	6,327	76,440
8.	Investment Expenses														
a.	Depreciation (C)		5,907	5,907	5,907	5,907	5,907	5,907	5,805	5,805	5,805	5,805	5,805	5,805	70,272
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)		32,111	32,053	31,997	31,939	31,895	31,613	31,226	31,170	31,113	31,056	31,000	30,944	378,117
a.	Recoverable Costs Allocated to Energy		32,111	32,053	31,997	31,939	31,895	31,613	31,226	31,170	31,113	31,056	31,000	30,944	378,117
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9891913	0.9892481	0.9928581	0.9902713	0.9861120	0.9860367	0.9901851	0.9896329	0.9943798	0.9877819	0.9943001	0.9929805	
11.	Demand Jurisdictional Factor		0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	
12.	Retail Energy-Related Recoverable Costs (D)		31,764	31,708	31,768	31,628	31,452	31,172	30,920	30,847	30,938	30,677	30,823	30,727	374,424
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)		\$31,764	\$31,708	\$31,768	\$31,628	\$31,452	\$31,172	\$30,920	\$30,847	\$30,938	\$30,677	\$30,823	\$30,727	\$374,424

Notes:

- (A) Applicable depreciable base for Big Bend: account 312.43 (\$1,995,677) 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). Effective May 7, 2009, Line 6 x 8.7188% x 1/12. Based on ROE of 11.25% and weighted income tax rate of 38.575% (expansion factor of 1.63490).
- (C) Applicable depreciation rate is 2.6% and 2.5%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11
- (F) Line 6 x 2.82% x 1/12. Effective May 7, 2009, Line 6 x 2.9324% x 1/12.

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Final True-Up Amount for the Period
January 2009 to December 2009

Form 42-8A
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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		\$3,164,658	\$564,360	\$2,860,388	\$1,932,745	\$3,079,556	\$1,977,509	\$1,975,093	\$2,327,756	\$2,204,934	\$3,159,264	\$2,324,736	\$3,957,712	\$29,528,711
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$35,640,098	\$38,804,756	\$39,369,116	\$42,229,504	\$44,162,249	\$47,241,805	\$49,219,314	\$51,194,407	\$53,522,163	\$55,727,097	\$58,886,361	\$61,211,097	\$65,168,809	
3.	Less: Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$35,640,098	\$38,804,756	\$39,369,116	\$42,229,504	\$44,162,249	\$47,241,805	\$49,219,314	\$51,194,407	\$53,522,163	\$55,727,097	\$58,886,361	\$61,211,097	\$65,168,809	
6.	Average Net Investment		37,222,427	39,086,936	40,799,310	43,195,877	45,702,027	48,230,560	50,206,861	52,358,285	54,624,630	57,306,729	60,048,729	63,189,953	
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 Grossed Up For Taxes (G)		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		0.9891913	0.9892481	0.9928581	0.9902713	0.9861120	0.9860367	0.9901851	0.9896329	0.9943798	0.9877819	0.9943001	0.9929805	
11.	Demand Jurisdictional Factor		0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	
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 1.63490).
- (C) Applicable depreciation rate are 3.3% and 2.5%.
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11
- (F) FPSC ruling in Docket No. 980693-EI does not allow for recovery of dollars associated with this project until placed in-service.
- (G) Line 6 x 2.62% x 1/12. Effective May 7, 2009, Line 6 x 2.9324% x 1/12.

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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Final True-Up Amount for the Period
January 2009 to December 2009

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		\$4,910,215	\$3,666,316	\$2,677,990	\$768,539	\$311,390	\$187,267	\$109,581	\$256,450	\$93,209	\$364,357	\$115,311	\$61,313	\$13,521,938
b.	Clearings to Plant		0	0	0	0	0	0	0	0	91,025,004	364,357	115,311	61,313	\$91,565,985
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)	\$70,163,346	\$75,073,561	\$78,739,877	\$81,417,867	\$82,186,406	\$82,497,796	\$82,685,063	\$82,794,644	\$83,051,094	\$91,025,004	\$91,389,361	\$91,504,672	\$91,565,985	
3.	Less: Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	(235,148)	(471,237)	(707,624)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	\$70,163,346	75,073,561	78,739,877	81,417,867	82,186,406	82,497,796	82,685,063	82,794,644	83,051,094	91,025,004	91,154,213	91,033,435	90,858,361	
6.	Average Net Investment		72,618,454	76,906,719	80,078,872	81,802,137	82,342,101	82,591,430	82,739,854	82,922,869	87,038,049	91,089,609	91,093,824	90,945,898	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		0	0	0	0	0	0	0	0	569,150	661,827	661,857	660,783	\$2,553,617
b.	Debt Component Grossed Up For Taxes (G)		0	0	0	0	0	0	0	0	191,423	222,593	222,603	222,241	858,860
8.	Investment Expenses														
a.	Depreciation (C)		0	0	0	0	0	0	0	0	0	235,148	236,089	236,387	707,624
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	760,573	1,119,568	1,120,549	1,119,411	4,120,101
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	760,573	1,119,568	1,120,549	1,119,411	4,120,101
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9891913	0.9892481	0.9928581	0.9902713	0.9861120	0.9860367	0.9901851	0.9896329	0.9943798	0.9877819	0.9943001	0.9929805	
11.	Demand Jurisdictional Factor		0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	
12.	Retail Energy-Related Recoverable Costs (D)		0	0	0	0	0	0	0	0	756,298	1,105,889	1,114,162	1,111,553	4,087,902
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	\$756,298	\$1,105,889	\$1,114,162	\$1,111,553	\$4,087,902

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.42 (\$91,462,125)
- (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). Effective May 7, 2009, Line 6 x 8.7188% x 1/12. Based on ROE of 11.25% and weighted income tax rate of 38.575% (expansion factor of 1.63490).
- (C) Applicable depreciation rate is 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.
- (G) Line 6 x 2.82% x 1/12. Effective May 7, 2009, Line 6 x 2.9324% x 1/12.

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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Final True-Up Amount for the Period
January 2009 to December 2009

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		\$41,648	\$30,361	\$19,412	\$5,714	\$46,762	(\$21,292)	\$2,697	\$385	\$2,462	\$64	\$0	\$50	\$128,263
b.	Clearings to Plant		41,648	30,361	19,412	5,714	46,762	(21,292)	2,697	385	2,462	64	0	50	128,263
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)	\$78,586,604	\$78,628,252	\$78,658,613	\$78,678,025	\$78,683,739	\$78,730,501	\$78,709,209	\$78,711,906	\$78,712,291	\$78,714,753	\$78,714,817	\$78,714,817	\$78,714,867	
3.	Less: Accumulated Depreciation	(913,440)	(1,080,022)	(1,246,694)	(1,413,432)	(1,580,212)	(1,747,004)	(1,913,898)	(2,080,746)	(2,247,599)	(2,414,453)	(2,581,313)	(2,748,173)	(2,915,033)	
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)	\$77,673,164	\$77,548,230	\$77,411,919	\$77,264,593	\$77,103,527	\$76,983,497	\$76,795,311	\$76,631,160	\$76,464,692	\$76,300,300	\$76,133,504	\$75,966,644	\$75,799,834	
6.	Average Net Investment		77,610,697	77,480,075	77,338,256	77,184,060	77,043,512	76,889,404	76,713,236	76,547,926	76,382,496	76,216,902	76,050,074	75,883,239	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		570,684	569,724	568,681	567,547	561,077	558,653	557,373	556,172	554,970	553,767	552,554	551,342	\$6,722,544
b.	Debt Component Grossed Up For Taxes (E)		182,385	182,078	181,745	181,383	186,872	187,892	187,462	187,058	186,653	186,249	185,841	185,433	2,221,051
8.	Investment Expenses														
a.	Depreciation (C)		166,582	166,672	166,738	166,780	166,792	166,894	166,848	166,853	166,854	166,860	166,860	166,860	2,001,593
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)		919,651	918,474	917,164	915,710	914,741	913,439	911,683	910,083	908,477	906,876	905,255	903,635	10,945,188
a.	Recoverable Costs Allocated to Energy		919,651	918,474	917,164	915,710	914,741	913,439	911,683	910,083	908,477	906,876	905,255	903,635	10,945,188
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9891913	0.9892481	0.98928581	0.9892713	-0.9861120	0.9886367	0.9901851	0.9886329	0.9943798	0.9877819	0.9943001	0.9929805	
11.	Demand Jurisdictional Factor		0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	
12.	Retail Energy-Related Recoverable Costs (D)		909,711	908,599	910,614	906,801	902,037	900,684	902,735	900,648	903,371	895,796	900,095	897,292	10,838,383
13.	Retail Demand-Related Recoverable Costs		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$909,711	\$908,599	\$910,614	\$906,801	\$902,037	\$900,684	\$902,735	\$900,648	\$903,371	\$895,796	\$900,095	\$897,292	\$10,838,383

Notes:

- (A) Applicable depreciable base for Big Bend; account 311.43 (\$3,162,013) and 312.43 (\$75,552,854)
- (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). Effective May 7, 2009, Line 6 x 8.7188% x 1/12. Based on ROE of 11.25% and weighted income tax rate of 38.575% (expansion factor of 1.63490).
- (C) Applicable depreciation rates are 1.2% and 2.6%
- (D) Line 9a x Line 10
- (E) Line 6 x 2.82% x 1/12. Effective May 7, 2009, Line 6 x 2.9324% x 1/12.

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Final True-Up Amount for the Period
 January 2009 to December 2009

Form 42-8A
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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		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$61,183,337	\$61,183,337	\$61,183,337	\$61,183,337	\$61,183,337	\$61,183,337	\$61,183,337	\$61,183,337	\$61,183,337	\$61,183,337	\$61,183,337	\$61,183,337	\$61,183,337	\$61,183,337
3.	Less: Accumulated Depreciation	(2,383,285)	(2,505,652)	(2,628,019)	(2,750,386)	(2,872,753)	(2,995,120)	(3,117,487)	(3,239,854)	(3,362,221)	(3,484,588)	(3,606,955)	(3,729,322)	(3,851,689)	
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)	\$58,800,052	\$58,677,685	\$58,555,318	\$58,432,951	\$58,310,584	\$58,188,217	\$58,065,850	\$57,943,483	\$57,821,116	\$57,698,749	\$57,576,382	\$57,454,015	\$57,331,648	
6.	Average Net Investment		58,738,869	58,616,502	58,494,135	58,371,768	58,249,401	58,127,034	58,004,667	57,882,300	57,759,933	57,637,566	57,515,199	57,392,832	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		431,917	431,017	430,117	429,217	424,207	422,332	421,443	420,553	419,664	418,775	417,886	416,997	\$5,084,125
b.	Debt Component Grossed Up For Taxes (F)		138,036	137,749	137,461	137,174	141,286	142,043	141,744	141,445	141,146	140,847	140,548	140,249	1,679,728
8.	Investment Expenses														
a.	Depreciation (C)		122,367	122,367	122,367	122,367	122,367	122,367	122,367	122,367	122,367	122,367	122,367	122,367	1,468,404
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)		692,320	691,133	689,945	688,758	687,860	686,742	685,554	684,365	683,177	681,989	680,801	679,613	8,232,257
a.	Recoverable Costs Allocated to Energy		692,320	691,133	689,945	688,758	687,860	686,742	685,554	684,365	683,177	681,989	680,801	679,613	8,232,257
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	-
10.	Energy Jurisdictional Factor		0.9891913	0.9892481	0.9892858	0.9893235	0.9893612	0.9893989	0.9894366	0.9894743	0.9895120	0.9895497	0.9895874	0.9896251	0.9896628
11.	Demand Jurisdictional Factor		0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232
12.	Retail Energy-Related Recoverable Costs (D)		684,837	683,702	682,567	681,432	680,297	679,162	678,027	676,892	675,757	674,622	673,487	672,352	8,151,924
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)		\$684,837	\$683,702	\$682,567	\$681,432	\$680,297	\$679,162	\$678,027	\$676,892	\$675,757	\$674,622	\$673,487	\$672,352	\$8,151,924

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.44 (\$61,183,337)
- (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). Effective May 7, 2009, Line 6 x 8.7188% x 1/12. Based on ROE of 11.25% and weighted income tax rate of 38.575% (expansion factor of 1.63490).
- (C) Applicable depreciation rate is 2.4%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11
- (F) Line 6 x 2.82% x 1/12. Effective May 7, 2009, Line 6 x 2.9324% x 1/12.

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DOCKET NO. 100007-EI
 ECRC 2009 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 2009 to December 2009

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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		(\$2,053)	\$0	\$841	\$641	\$135	\$104	(\$16,052)	\$1,412	\$35	\$0	\$0	\$0	(\$14,937)
b.	Clearings to Plant		(2,053)	0	841	641	135	104	131	1,412	35	0	0	0	1,246
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)	\$11,564,783	\$11,562,730	\$11,562,730	\$11,563,571	\$11,564,212	\$11,564,347	\$11,564,451	\$11,564,582	\$11,565,994	\$11,566,029	\$11,566,029	\$11,566,029	\$11,566,029	
3.	Less: Accumulated Depreciation (293,528)		(315,815)	(338,098)	(360,381)	(382,665)	(404,951)	(427,237)	(449,523)	(471,809)	(494,098)	(516,387)	(538,676)	(560,965)	
4.	CWIP - Non-Interest Bearing	16,183	16,183	16,183	16,183	16,183	16,183	16,183	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$11,287,438	\$11,263,098	\$11,240,815	\$11,219,373	\$11,197,730	\$11,175,579	\$11,153,397	\$11,115,059	\$11,094,185	\$11,071,931	\$11,049,642	\$11,027,353	\$11,005,064	
6.	Average Net Investment		11,275,268	11,251,956	11,230,094	11,208,551	11,186,654	11,164,488	11,134,228	11,104,622	11,083,058	11,060,786	11,038,497	11,016,208	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		82,909	82,738	82,577	82,418	81,468	81,117	80,898	80,682	80,526	80,364	80,202	80,040	\$975,939
b.	Debt Component Grossed Up For Taxes (F)		26,487	26,442	26,391	26,340	27,134	27,282	27,208	27,136	27,083	27,029	26,974	26,920	322,436
8.	Investment Expenses														
a.	Depreciation (C)		22,287	22,283	22,283	22,284	22,286	22,286	22,286	22,286	22,289	22,289	22,289	22,289	267,437
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)		131,693	131,463	131,251	131,042	130,888	130,685	130,392	130,104	129,898	129,682	129,465	129,249	1,565,812
a.	Recoverable Costs Allocated to Energy		131,693	131,463	131,251	131,042	130,888	130,685	130,392	130,104	129,898	129,682	129,465	129,249	1,565,812
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9891913	0.9892481	0.9928581	0.9902713	0.9861120	0.9860367	0.9901851	0.9896329	0.9943798	0.9877819	0.9943001	0.9929805	
11.	Demand Jurisdictional Factor		0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	
12.	Retail Energy-Related Recoverable Costs (D)		130,270	130,050	130,314	129,767	129,070	128,860	129,112	128,755	129,168	128,098	128,727	128,342	1,550,533
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)		\$130,270	\$130,050	\$130,314	\$129,767	\$129,070	\$128,860	\$129,112	\$128,755	\$129,168	\$128,098	\$128,727	\$128,342	\$1,550,533

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.44 (\$1,456,209) and 312.45 (\$10,109,820)
- (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). Effective May 7, 2009, Line 6 x 8.7188% x 1/12. Based on ROE of 11.25% and weighted income tax rate of 38.575% (expansion factor of 1.63490).
- (C) Applicable depreciation rate is 2.4% and 2.3%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11
- (F) Line 6 x 2.82% x 1/12. Effective May 7, 2009, Line 6 x 2.9324% x 1/12.

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 ECRC 2009 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 2009 to December 2009

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		\$18,372	\$26,041	\$35,113	(\$4,588)	\$10,881	\$9,433	\$5,344	\$4,151	\$2,571	\$18,223	(\$475)	\$12,016	\$137,082
b.	Clearings to Plant		0	0	0	1,091,259	10,881	9,433	5,344	4,151	2,571	18,223	(475)	12,016	\$1,153,403
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	\$1,091,259	\$1,102,140	\$1,111,573	\$1,116,917	\$1,121,068	\$1,123,639	\$1,141,862	\$1,141,387	\$1,153,403	
3.	Less: Accumulated Depreciation	0	0	0	0	0	(2,728)	(5,483)	(8,262)	(11,054)	(13,857)	(16,666)	(19,521)	(22,374)	
4.	CWIP - Non-Interest Bearing	1,016,321	1,034,693	1,060,734	1,095,847	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	\$1,016,321	1,034,693	1,060,734	1,095,847	1,091,259	1,099,412	1,106,090	1,108,655	1,110,014	1,109,782	1,125,196	1,121,866	1,131,029	
6.	Average Net Investment		1,025,507	1,047,714	1,078,291	1,093,553	1,095,336	1,102,751	1,107,373	1,109,335	1,109,898	1,117,489	1,123,531	1,126,448	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		7,541	7,704	7,929	8,041	7,977	8,012	8,046	8,060	8,064	8,119	8,163	8,184	\$95,840
b.	Debt Component Grossed Up For Taxes (F)		2,410	2,462	2,534	2,570	2,657	2,695	2,706	2,711	2,712	2,731	2,746	2,753	31,687
8.	Investment Expenses														
a.	Depreciation (C)		0	0	0	0	2,728	2,755	2,779	2,792	2,803	2,809	2,855	2,853	22,374
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)		9,951	10,166	10,463	10,611	13,362	13,462	13,531	13,563	13,579	13,659	13,764	13,790	149,901
a.	Recoverable Costs Allocated to Energy		9,951	10,166	10,463	10,611	13,362	13,462	13,531	13,563	13,579	13,659	13,764	13,790	149,901
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9891913	0.9892481	0.9928581	0.9902713	0.9861120	0.9860367	0.9901851	0.9896329	0.9943798	0.9877819	0.9943001	0.9929805	
11.	Demand Jurisdictional Factor		0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	
12.	Retail Energy-Related Recoverable Costs (D)		9,843	10,057	10,388	10,508	13,176	13,274	13,398	13,422	13,503	13,492	13,686	13,693	148,440
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)		\$9,843	\$10,057	\$10,388	\$10,508	\$13,176	\$13,274	\$13,398	\$13,422	\$13,503	\$13,492	\$13,686	\$13,693	\$148,440

Notes:

- (A) Applicable depreciable base for Big Bend and Polk; accounts 312.41, 312.43, 312.44, 315.40 (\$1,153,403) 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). Effective May 7, 2009, Line 6 x 8.7188% x 1/12. Based on ROE of 11.25% and weighted income tax rate of 38.575% (expansion factor of 1.63490).
- (C) Applicable depreciation rate is 3.3%, 2.6%, 2.4%, 3.0%, and 3.1%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11
- (F) Line 6 x 2.82% x 1/12. Effective May 7, 2009, Line 6 x 2.9324% x 1/12.

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Final True-Up Amount for the Period
 January 2009 to December 2009

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		\$0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Auction Proceeds/Other		0	0	0	0	92,691	0	0	0	0	0	0	0	92,691
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	(44,985)	(44,720)	(44,531)	(44,393)	(44,150)	(43,925)	(43,674)	(43,288)	(43,002)	(42,643)	(42,295)	(42,070)	(41,853)	
3.	Total Working Capital Balance	(\$44,985)	(44,720)	(44,531)	(44,393)	(44,150)	(43,925)	(43,674)	(43,288)	(43,002)	(42,643)	(42,295)	(42,070)	(41,853)	
4.	Average Net Working Capital Balance		(\$44,852)	(\$44,626)	(\$44,462)	(\$44,271)	(\$44,037)	(\$43,799)	(\$43,481)	(\$43,145)	(\$42,822)	(\$42,469)	(\$42,182)	(\$41,961)	
5.	Return on Average Net Working Capital Balance														
a.	Equity Component Grossed Up For Taxes (A)		(330)	(328)	(327)	(326)	(321)	(318)	(316)	(313)	(311)	(309)	(306)	(305)	(3,810)
b.	Debt Component Grossed Up For Taxes (E)		(105)	(105)	(104)	(104)	(107)	(107)	(106)	(105)	(105)	(104)	(103)	(103)	(1,258)
6.	Total Return Component		(435)	(433)	(431)	(430)	(428)	(425)	(422)	(418)	(416)	(413)	(409)	(408)	(5,068)
7.	Expenses:														
a.	Gains		0	0	0	0	(92,691)	0	0	0	0	0	0	0	(92,691)
b.	Losses		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	SO ₂ Allowance Expense		6,914	2,254	1,909	2,015	1,037	926	2,120	2,120	2,027	1,755	2,431	1,722	27,230
8.	Net Expenses (B)		6,914	2,254	1,909	2,015	(91,654)	926	2,120	2,120	2,027	1,755	2,431	1,722	(65,461)
9.	Total System Recoverable Expenses (Lines 6 + 8)		6,479	1,821	1,478	1,585	(92,082)	501	1,698	1,702	1,611	1,342	2,022	1,314	(70,529)
a.	Recoverable Costs Allocated to Energy		6,479	1,821	1,478	1,585	(92,082)	501	1,698	1,702	1,611	1,342	2,022	1,314	(70,529)
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9891913	0.9892481	0.9926581	0.9902713	0.9861120	0.9860367	0.9901851	0.9896329	0.9943798	0.9877819	0.9943001	0.9929805	
11.	Demand Jurisdictional Factor		0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	
12.	Retail Energy-Related Recoverable Costs (C)		6,409	1,801	1,467	1,570	(90,803)	494	1,681	1,684	1,602	1,326	2,010	1,305	(69,454)
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)		\$6,409	\$1,801	\$1,467	\$1,570	(\$90,803)	\$494	\$1,681	\$1,684	\$1,602	\$1,326	\$2,010	\$1,305	(\$69,454)

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). Effective May 7, 2009, Line 4 x 8.7188% x 1/12. Based on ROE of 11.25% and weighted income tax rate of 38.575% (expansion factor of 1.634)
- (B) Line 8 is reported on Schedule 2P
- (C) Line 9a x Line 10
- (D) Line 9b x Line 11
- (E) Line 4 x 2.82% x 1/12. Effective May 7, 2009, Line 4 x 2.9324% x 1/12.

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

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