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REC-1 80

11 APR -1 PM 3:04

COMMISSION
CLERK

April 1, 2011

HAND DELIVERED

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. 110007-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 2010 through December 2010. 02188-11

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	_____
APA	_____
ECR	_____
GCL	_____
RAD	_____
SSC	_____
ADM	_____
OPC	_____
CLK	_____
	_____ JDB/pp
	_____ Enclosures

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

DOCUMENT NUMBER-DATE

02188 APR-1 =

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 2011 to the following:

Ms. Martha Carter Brown*
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Florida Public Service Commission
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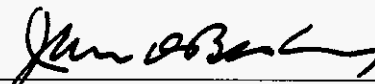
Mr. John T. Burnett
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ATTORNEY



BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO. 110007-EI

IN RE: ENVIRONMENTAL COST RECOVERY FACTORS

2010 FINAL TRUE-UP
TESTIMONY AND EXHIBIT

HOWARD T. BRYANT

COM 5
APA 1
ECR 6
GCL 1
RAD 1
SSC 1
ADM 1
OPC 1
CLK CF.RPR

FILED APRIL 1, 2011

DOCUMENT NUMBER - DATE

02188 APR-1 =

FPSC-COMMISSION CLERK

1 **BEFORE THE PUBLIC SERVICE COMMISSION**

2 **PREPARED DIRECT TESTIMONY**

3 **OF**

4 **HOWARD T. BRYANT**

5
6 **Q.** Please state your name, address, occupation and employer.

7
8 **A.** My name is Howard T. Bryant. My business address is 702
9 North Franklin Street, Tampa, Florida 33602. I am
10 employed by Tampa Electric Company ("Tampa Electric" or
11 "Company") in the position of Manager, Rates in the
12 Regulatory Affairs Department.

13
14 **Q.** Please provide a brief outline of your educational
15 background and business experience.

16
17 **A.** I graduated from the University of Florida in June 1973
18 with a Bachelor of Science degree in Business
19 Administration. I have been employed at Tampa Electric
20 since 1981. My work has included various positions in
21 Customer Service, Energy Conservation Services, Demand
22 Side Management ("DSM") Planning, Energy Management and
23 Forecasting, and Regulatory Affairs. In my current
24 position, I am responsible for the company's Energy
25 Conservation Cost Recovery ("ECCR")

DOCUMENT NUMBER-DATE
clause, the
02188 APR-11

FPSC-COMMISSION CLERK

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

3
4 **Q.** Have you previously testified before the Florida Public
5 Service Commission ("Commission")?

6
7 **A.** Yes. I have testified before this Commission on ECRC
8 activities since 2001 as well as conservation and load
9 management activities, DSM goals setting, DSM plan
10 approval dockets and other ECCR dockets since 1993.

11
12 **Q.** What is the purpose of your testimony in this proceeding?

13
14 **A.** The purpose of my testimony is to present, for Commission
15 review and approval, the actual true-up amount for the
16 ECRC and the calculations associated with the
17 environmental compliance activities for the January 2010
18 through December 2010 period.

19
20 **Q.** Did you prepare any exhibits in support of your
21 testimony?

22
23 **A.** Yes. Exhibit No. _____ (HTB-1) consists of nine forms
24 prepared under my direction and supervision.

25

- 1 ▪ Form 42-1A, Document No. 1, Final true-up for the
2 January 2010 through December 2010 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.

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▪ Form 42-9A, Document No. 9, consisting of two pages, details the calculation of Tampa Electric's capital structure, components and cost rates.

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

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

Q. What is the actual true-up amount Tampa Electric is requesting for the January 2010 through December 2010 period?

A. Tampa Electric has calculated and is requesting approval of an over-recovery of \$539,002 as the actual true-up amount for the January 2010 through December 2010 period.

Q. What is the adjusted net true-up amount Tampa Electric is requesting for the January 2010 through December 2010 period which is to be applied in the calculation of the

1 environmental cost recovery factors to be
2 refunded/(recovered) in the 2012 projection period?
3

4 **A.** Tampa Electric has calculated an under-recovery of
5 \$2,616,798 reflected on Form 42-1A, as the adjusted net
6 true-up amount for the January 2010 through December 2010
7 period. This adjusted net true-up amount is the
8 difference between the actual over-recovery and the
9 actual/estimated over-recovery for the January 2010
10 through December 2010 period as depicted on Form 42-1A.
11 The actual true-up amount for the January 2010 through
12 December 2010 period is an over-recovery of \$539,002 as
13 compared to the \$3,155,800 actual/estimated over-recovery
14 amount approved in Commission Order No. PSC-10-0683-FOF-
15 EI issued November 15, 2010.

16
17 **Q.** Are all costs listed in Forms 42-4A through 42-8A
18 attributable to environmental compliance projects
19 approved by the Commission?
20

21 **A.** All costs listed in Forms 42-4A through 42-8A for which
22 Tampa Electric is seeking recovery are attributable to
23 environmental compliance projects approved by the
24 Commission. Form 42-8A, page 20, provides expenditures
25 associated with the Big Bend Unit 1 Selective Catalytic

1 Reduction ("SCR") project that was approved in Docket No.
2 041376-EI, Order No. PSC-05-0502-PAA-EI and went in-
3 service April 2010. The expenditures for January through
4 March are included for identification and tracking
5 purposes, but recovery of these expenditures during this
6 period is not included in the 2010 ECRC True-Up.
7 Consistent with the Commission's decisions in Docket Nos.
8 980693-EI, 040007-EI, 040750-EI and 041376-EI, the
9 company does not seek cost recovery until a project is
10 placed in-service.

11

12 **Q.** Did Tampa Electric include costs in its 2010 final ECRC
13 true-up filing for any environmental projects that were
14 not anticipated and included in its 2010 factors?

15

16 **A.** No.

17

18 **Q.** How did actual expenditures for the January 2010 through
19 December 2010 period compare with Tampa Electric's
20 actual/estimated projections as presented in previous
21 testimony and exhibits?

22

23 **A.** As shown on Form 42-4A, total O&M activities costs were
24 \$1,046,835 or 5.8 percent more than the actual/estimated
25 projections. Form 42-6A shows the total capital

1 investment costs were \$89,130 or 0.2 percent higher than
2 the actual/estimated projections. O&M and capital
3 investment projects with material variances from the 2010
4 Actual/Estimated True-Up filing are explained below.

5
6 **O&M Project Variances**

- 7 **▪ Big Bend Unit 3 Flue Gas Desulfurization Integration:** The
8 Big Bend Unit 3 Flue Gas Desulfurization Integration
9 project variance was \$951,731 or 23.1 percent more than
10 projected due to increased maintenance and absorber pump
11 replacement.
- 12 **▪ SO₂ Emissions Allowances:** The SO₂ Emission Allowances
13 project variance was \$178,389 or 129.6 percent less than
14 projected. The variance was due to less cogeneration
15 purchases than originally projected.
- 16 **▪ Big Bend Units 1 & 2 FGD:** The Big Bend Units 1 & 2 FGD
17 project variance was \$766,834 or 10.0 percent more than
18 projected due to increased maintenance and repair
19 activities.
- 20 **▪ Big Bend NO_x Emissions Reduction:** The Big Bend NO_x
21 Emissions Reduction project variance was \$102,528 or 21.9
22 percent less than projected due to maintenance that was
23 planned to take place during Big Bend Unit 3 outage but
24 was ultimately not necessary.

- 1 ▪ **Gannon Thermal Discharge Study:** The Gannon Thermal
2 Discharge Study project variance was 14,971 or 74.9
3 percent lower than projected due to the delay in
4 correspondence from the Florida Department of
5 Environmental Protection ("FDEP") with respect to data
6 submitted in response to the agency's request for
7 additional information regarding required thermal
8 studies. Tampa Electric had anticipated being farther
9 along in the process however it has taken FDEP longer to
10 review and respond to the provided documentation.
- 11 ▪ **Polk NO_x Emissions Reduction:** The Polk NO_x Emissions
12 Reduction project variance was \$11,913 or 8.5 percent
13 less than projected due to the sales of emissions
14 allowances in February 2010. The proceeds from these
15 sales are returned to customers through the clause.
- 16 ▪ **Bayside SCR Consumables:** The Bayside SCR Consumables
17 project variance was \$13,270 or 11.5 percent less than
18 originally projected due to less ammonia consumed than
19 originally anticipated.
- 20 ▪ **Clean Water Act Section 316(b) Phase II Study:** The Clean
21 Water Act Section 316(b) Phase II Study was \$36,723 or
22 85.9 percent less than projected due to the delay in
23 correspondence from FDEP with respect to data submitted
24 in response to the agency's requests for additional
25 information about how the company is complying with new

1 cooling water regulations. Tampa Electric had
2 anticipated being farther along in the process however it
3 has taken FDEP longer to review and respond to the
4 provided documentation.

5 ▪ **Arsenic Groundwater Standard Program:** The Arsenic
6 Groundwater Standard program variance was \$47,794 or 81.3
7 percent greater than projected due to a request by the
8 FDEP for a soil characterization analysis at the Bayside
9 Power Station.

10 ▪ **Big Bend Unit 1 SCR:** The Big Bend Unit 1 SCR project
11 variance was \$184,172 or 19.9 percent greater than
12 projected due to the increase in ammonia cost as well as
13 increased consumption.

14 ▪ **Big Bend Unit 4 SCR:** The Big Bend Unit 4 SCR project
15 variance was \$487,866 or 40.7 percent less than projected
16 due to lower ammonia consumption as dictated by the
17 system and emissions limits.

18 ▪ **Clean Air Mercury Rule:** The Clean Air Mercury Rule
19 project variance was \$13,645 or 13.2 percent greater than
20 originally projected due to the contractor costs involved
21 with the stack testing at Polk Power Station in response
22 to an Environmental Protection Agency data request.

23 ▪ **Greenhouse Gas Reduction Program:** The Greenhouse gas
24 Reduction Program variance was \$99,899 or 63.1 percent
25 lower than originally projected due to unforeseen delays

1 with the software integration. The project is
2 anticipated to be complete in 2011.

3 **Capital Investment Project Variances**

4 ▪ **Big Bend Unit 1 Pre-SCR:** The Big Bend Unit 1 Pre-SCR
5 project variance was \$42,848 or 16.0 percent less than
6 projected due to maintenance activity extending into 2011
7 to accommodate the Unit 1 SCR outage timing.

8
9 **Q.** Did Tampa Electric make any adjustments to the 2010 true-
10 up period?

11
12 **A.** Yes. Tampa Electric retired the neural network
13 components of the Big Bend NO_x Emissions Reduction project
14 and the Big Bend Unit 1 Pre-SCR. The neural network
15 equipment for the Big Bend NO_x Emissions Reduction program
16 was retired in December 2010 and is reflected in Form 42-
17 8A page 13 of 26, line 1C.

18
19 As shown on Form 42-8A page 17 of 26, Big Bend Unit 1
20 Pre-SCR, the amount of \$367,767 was removed from line 4,
21 Construction Work in Progress.

22
23 The total adjustment of \$199,213 is reflected on Form 42-
24 2A, line 10. The return on investment and interest for
25 the period since Tampa Electric began recovering dollars

1 through the clause for the neural network components have
2 been retroactively calculated and removed from the
3 schedule.

4
5 **Q.** Does this conclude your testimony?

6
7 **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 2010 THROUGH DECEMBER 2010**

FORMS 42-1A THROUGH 42-9A

<u>DOCUMENT NO.</u>	<u>TITLE</u>	<u>PAGE</u>
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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Final True-Up Amount for the Period
January 2010 to December 2010
 (in Dollars)

Form 42 - 1A

<u>Line</u>	<u>Period Amount</u>
13 1. End of Period Actual True-Up for the Period January 2010 to December 2010 (Form 42-2A, Lines 5 + 6 + 10)	\$539,002
2. Estimated/Actual True-Up Amount Approved for the Period January 2010 to December 2010 (Order No. PSC-10-0683 FOF-EI)	<u>3,155,800</u>
3 Final True-Up to be Refunded/(Recovered) in the Projection Period January 2012 to December 2012 (Lines 1 - 2)	<u>(\$2,616,798)</u>

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Final True-Up Amount for the Period
 January 2010 to December 2010

Form 42 - 2A

Current Period True-Up Amount
 (in Dollars)

Line	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1. ECRC Revenues (net of Revenue Taxes)	\$7,934,894	\$7,069,607	\$6,921,761	\$6,444,462	\$7,270,720	\$8,864,432	\$8,906,899	\$9,331,985	\$8,875,143	\$7,738,490	\$6,891,865	\$6,910,607	\$92,960,865
2. True-Up Provision	(1,449,344)	(1,449,344)	(1,449,344)	(1,449,344)	(1,449,344)	(1,449,344)	(1,449,344)	(1,449,344)	(1,449,344)	(1,449,344)	(1,449,344)	(1,449,338)	(17,392,122)
3. ECRC Revenues Applicable to Period (Lines 1 + 2)	6,485,550	5,620,263	5,472,417	4,995,118	5,821,376	7,415,088	7,457,555	7,882,641	7,425,799	6,289,146	5,242,521	5,461,269	75,568,743
4. Jurisdictional ECRC Costs													
a. O & M Activities (Form 42-5A, Line 9)	1,237,979	1,197,584	1,529,017	1,667,263	1,494,195	1,453,642	1,665,003	1,532,685	1,825,290	1,963,719	1,433,174	1,809,349	18,808,900
b. Capital Investment Projects (Form 42-7A, Line 9)	4,029,769	4,052,084	4,053,214	4,375,897	4,975,629	4,973,761	4,978,926	4,974,786	5,000,022	5,024,067	5,020,303	4,946,027	56,404,485
c. Total Jurisdictional ECRC Costs	5,267,748	5,249,668	5,582,231	6,043,160	6,469,824	6,427,403	6,643,929	6,507,471	6,825,312	6,987,786	6,453,477	6,755,376	75,213,385
5. Over/Under Recovery (Line 3 - Line 4c)	1,217,802	370,595	(109,814)	(1,048,042)	(648,448)	987,685	813,626	1,375,170	600,487	(698,640)	(1,210,956)	(1,294,107)	355,358
6. Interest Provision (Form 42-3A, Line 10)	(2,589)	(2,208)	(2,054)	(1,897)	(2,386)	(2,414)	(1,554)	(790)	(220)	84	188	271	(15,569)
7. Beginning Balance True-Up & Interest Provision	(17,392,122)	(14,727,565)	(12,909,834)	(11,572,358)	(11,172,953)	(10,374,443)	(7,939,828)	(5,678,412)	(2,854,688)	(805,077)	(54,289)	184,287	(17,392,122)
a. Deferred True-Up from January to December 2009 (Order No. PSC-10-0683-FOF-EI)	831,312	831,312	831,312	831,312	831,312	831,312	831,312	831,312	831,312	831,312	831,312	831,312	831,312
8. True-Up Collected/(Refunded) (see Line 2)	1,449,344	1,449,344	1,449,344	1,449,344	1,449,344	1,449,344	1,449,344	1,449,344	1,449,344	1,449,344	1,449,344	1,449,338	17,392,122
9. End of Period Total True-Up (Lines 5+6+7+7a+8)	(13,896,253)	(12,078,522)	(10,741,046)	(10,341,641)	(9,543,131)	(7,108,516)	(4,847,100)	(2,023,376)	26,235	777,023	1,015,599	1,171,101	1,171,101
10. Adjustment to Period True-Up Including Interest	0	0	0	0	0	0	0	0	0	0	0	199,213	199,213
11. End of Period Total True-Up (Lines 9 + 10)	(\$13,896,253)	(\$12,078,522)	(\$10,741,046)	(\$10,341,641)	(\$9,543,131)	(\$7,108,516)	(\$4,847,100)	(\$2,023,376)	\$26,235	\$777,023	\$1,015,599	\$1,370,314	\$1,370,314

14

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Final True-Up Amount for the Period
January 2010 to December 2010

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)	(\$16,560,810)	(\$13,896,253)	(\$12,078,522)	(\$10,741,046)	(\$10,341,641)	(\$9,543,131)	(\$7,108,516)	(\$4,847,100)	(\$2,023,376)	\$26,235	\$777,023	\$1,214,812	
2. Ending True-Up Amount Before Interest	(13,893,664)	(12,076,314)	(10,738,992)	(10,339,744)	(9,540,745)	(7,106,102)	(4,845,546)	(2,022,586)	26,455	776,939	1,015,411	1,370,043	
3. Total of Beginning & Ending True-Up (Lines 1 + 2)	(30,454,474)	(25,972,567)	(22,817,514)	(21,080,790)	(19,882,386)	(16,649,233)	(11,954,062)	(6,869,686)	(1,996,921)	803,174	1,792,434	2,584,855	
4. Average True-Up Amount (Line 3 x 1/2)	(15,227,237)	(12,986,284)	(11,408,757)	(10,540,395)	(9,941,193)	(8,324,617)	(5,977,031)	(3,434,843)	(998,461)	401,587	896,217	1,292,428	
5. Interest Rate (First Day of Reporting Business Month)	0.20%	0.20%	0.21%	0.21%	0.23%	0.34%	0.35%	0.28%	0.28%	0.25%	0.25%	0.25%	
6. Interest Rate (First Day of Subsequent Business Month)	0.20%	0.21%	0.21%	0.23%	0.34%	0.35%	0.28%	0.28%	0.25%	0.25%	0.25%	0.25%	
7. Total of Beginning & Ending Interest Rates (Lines 5 + 6)	0.40%	0.41%	0.42%	0.44%	0.57%	0.69%	0.63%	0.56%	0.53%	0.50%	0.50%	0.50%	
8. Average Interest Rate (Line 7 x 1/2)	0.200%	0.205%	0.210%	0.220%	0.285%	0.345%	0.315%	0.280%	0.265%	0.250%	0.250%	0.250%	
9. Monthly Average Interest Rate (Line 8 x 1/12)	0.017%	0.017%	0.018%	0.018%	0.024%	0.029%	0.026%	0.023%	0.022%	0.021%	0.021%	0.021%	
10. Interest Provision for the Month (Line 4 x Line 9)	(\$2,589)	(\$2,208)	(\$2,054)	(\$1,897)	(\$2,386)	(\$2,414)	(\$1,554)	(\$790)	(\$220)	\$84	\$188	\$271	(\$15,569)

15

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Final True-Up Amount for the Period
January 2010 to December 2010

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	\$5,067,213	\$4,115,482	\$951,731	23.1%
b. Big Bend Units 1 & 2 Flue Gas Conditioning	0	0	0	0.0%
c. SO ₂ Emissions Allowances	(40,705)	137,684	(178,389)	-129.6%
d. Big Bend Units 1 & 2 FGD	8,415,387	7,648,553	766,834	10.0%
e. Big Bend PM Minimization and Monitoring	448,711	436,889	11,822	2.7%
f. Big Bend NO _x Emissions Reduction	366,609	469,137	(102,528)	-21.9%
g. NPDES Annual Surveillance Fees	34,500	34,500	0	0.0%
h. Gannon Thermal Discharge Study	5,029	20,000	(14,971)	-74.9%
i. Polk NO _x Emissions Reduction	(151,710)	(139,797)	(11,913)	8.5%
j. Bayside SCR Consumables	101,628	114,898	(13,270)	-11.5%
k. Big Bend Unit 4 SOFA	61,525	61,525	0	0.0%
l. Big Bend Unit 1 Pre-SCR	22,165	22,165	0	0.0%
m. Big Bend Unit 2 Pre-SCR	0	0	0	NA
n. Big Bend Unit 3 Pre-SCR	9,302	0	9,302	NA
o. Clean Water Act Section 316(b) Phase II Study	6,042	42,765	(36,723)	-85.9%
p. Arsenic Groundwater Standard Program	106,584	58,790	47,794	81.3%
q. Big Bend 1 SCR	1,107,980	923,808	184,172	19.9%
r. Big Bend 2 SCR	1,267,757	1,279,925	(12,168)	-1.0%
s. Big Bend 3 SCR	1,378,262	1,359,000	19,262	1.4%
t. Big Bend 4 SCR	711,365	1,199,231	(487,866)	-40.7%
u. Clean Air Mercury Rule	116,804	103,159	13,645	13.2%
v. Greenhouse Gas Reduction Program	58,506	158,405	(99,899)	-63.1%
2. Total Investment Projects - Recoverable Costs	\$19,092,954	\$18,046,119	\$1,046,835	5.8%
3. Recoverable Costs Allocated to Energy	\$18,940,799	\$17,890,064	\$1,050,735	5.9%
4. Recoverable Costs Allocated to Demand	\$152,155	\$156,055	(\$3,900)	-2.5%

Notes:

Column (1) is the End of Period Totals on Form 42-5A.
Column (2) is the approved projected amount in accordance with Order No. PSC-10-0683-FOF-EI.
Column (3) = Column (1) - Column (2)
Column (4) = Column (3) / Column (2)

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DOCKET NO. 110007-EI
ECRC 2010 FINAL TRUE-UP
EXHIBIT HTB-1, DOC. NO. 4, PAGE 1 OF 1

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Final True-Up Amount for the Period
 January 2010 to December 2010

Form 42 - SA

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.	\$315,192	\$179,923	\$345,222	\$553,136	\$405,290	\$323,300	\$499,027	\$433,134	\$508,604	\$675,173	\$392,011	\$437,201	\$5,067,213		\$5,067,213
b.													0		0
c.	1,756	464	1,648	(47,299)	445	370	704	(140)	262	882	(154)	357	(40,705)		(40,705)
d.	764,671	655,418	767,670	759,197	474,783	538,969	770,960	669,343	929,063	767,642	597,007	720,664	8,415,387		8,415,387
e.	38,460	34,370	15,421	15,424	109,132	26,186	39,788	15,571	27,237	57,926	16,117	53,078	448,711		448,711
f.	12,140	137,071	84,054	10,728	1,438	33,706	2,084	11,516	29,400	29,470	15,002	0	366,609		366,609
g.	34,500	0	0	0	0	0	0	0	0	0	0	0	34,500	34,500	
h.	(557)	557	0	0	0	0	0	0	0	0	0	0	5,029	5,029	5,029
i.	206	(201,460)	10,338	3,887	13,364	9,368	(1,908)	4,355	5,742	1,859	1,044	1,496	(151,710)		(151,710)
j.	0	18,752	8,822	0	10,870	21,227	0	10,734	9,154	10,967	11,082	0	101,628		101,628
k.	0	0	0	0	53,806	7,720	0	0	0	0	0	0	61,525		61,525
l.	8,220	13,079	1,079	(1,183)	0	971	0	0	0	0	0	0	22,165		22,165
m.	0	0	0	0	0	0	0	0	0	0	0	0	0		0
n.	0	0	0	0	0	0	0	0	0	8,928	173	200	9,302		9,302
o.	0	1,743	1,022	0	0	0	0	777	625	0	0	1,875	6,042	6,042	
p.	54	21,500	75	5,278	3,884	0	24,119	11,288	1,299	11,806	60	27,221	106,584	106,584	
q.	0	0	0	6,955	136,216	127,028	150,357	153,232	84,498	129,739	143,791	176,163	1,107,980		1,107,980
r.	30,944	94,237	127,345	134,257	111,597	144,770	89,240	94,819	76,880	79,465	97,831	186,373	1,267,757		1,267,757
s.	51,614	185,061	126,478	156,086	98,044	86,024	77,860	89,533	136,105	117,254	97,237	156,966	1,378,262		1,378,262
t.	5,950	73,203	58,657	82,208	107,867	32,129	39,477	47,964	38,815	85,582	66,206	73,308	711,365		711,365
u.	0	0	0	0	43	101,616	0	17,027	0	0	0	(1,882)	116,804		116,804
v.	0	0	0	0	0	32,305	8,479	4,080	1,307	0	3,952	8,383	58,506		58,506
2.	1,263,150	1,213,918	1,547,832	1,678,674	1,526,778	1,485,686	1,700,187	1,563,233	1,848,991	1,976,713	1,441,359	1,846,433	19,092,954	\$152,155	\$18,940,799
3.	1,229,153	1,190,118	1,546,736	1,673,396	1,522,894	1,485,686	1,676,068	1,551,168	1,847,067	1,964,907	1,441,299	1,812,307	18,940,799		
4.	33,997	23,800	1,096	5,278	3,884	0	24,119	12,065	1,924	11,806	60	34,126	152,155		
5.	0.9805185	0.9869957	0.9878612	0.9932946	0.9786963	0.9784317	0.9795263	0.9805871	0.9872055	0.9936031	0.9943227	0.9802158			
6.	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735			
7.	1,205,207	1,174,641	1,527,960	1,662,175	1,490,451	1,453,642	1,641,753	1,521,055	1,823,435	1,952,338	1,433,116	1,776,452	18,662,225		
8.	32,772	22,943	1,057	5,088	3,744	0	23,250	11,630	1,855	11,381	58	32,897	146,675		
9.	\$1,237,979	\$1,197,584	\$1,529,017	\$1,667,263	\$1,494,195	\$1,453,642	\$1,665,003	\$1,532,685	\$1,825,290	\$1,963,719	\$1,433,174	\$1,809,349	\$18,808,900		

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Notes:
 (A) Line 3 x Line 5
 (B) Line 4 x Line 6

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Final True-Up Amount for the Period
 January 2010 to December 2010

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. Big Bend Unit 3 Flue Gas Desulfurization Integration	\$764,341	\$764,341	\$0	0.0%
b. Big Bend Units 1 & 2 Flue Gas Conditioning	422,124	422,124	0	0.0%
c. Big Bend Unit 4 Continuous Emissions Monitors	78,510	78,510	0	0.0%
d. Big Bend Fuel Oil Tank # 1 Upgrade	53,079	53,079	0	0.0%
e. Big Bend Fuel Oil Tank # 2 Upgrade	87,302	87,302	0	0.0%
f. Phillips Upgrade Tank # 1 for FDEP	5,667	5,667	0	0.0%
g. Phillips Upgrade Tank # 4 for FDEP	8,899	8,899	0	0.0%
h. Big Bend Unit 1 Classifier Replacement	133,795	133,795	0	0.0%
i. Big Bend Unit 2 Classifier Replacement	96,974	96,974	0	0.0%
j. Big Bend Section 114 Mercury Testing Platform	13,303	13,303	0	0.0%
k. Big Bend Units 1 & 2 FGD	8,731,551	8,724,524	7,027	0.1%
l. Big Bend FGD Optimization and Utilization	2,475,526	2,475,526	0	0.0%
m. Big Bend NO _x Emissions Reduction	794,917	796,466	(1,549)	-0.2%
n. Big Bend PM Minimization and Monitoring	1,075,519	1,082,908	(7,389)	-0.7%
o. Polk NO _x Emissions Reduction	195,609	195,609	0	0.0%
p. Big Bend Unit 4 SOFA	317,962	317,962	0	0.0%
q. Big Bend Unit 1 Pre-SCR	224,634	267,482	(42,848)	-16.0%
r. Big Bend Unit 2 Pre-SCR	213,590	213,590	0	0.0%
s. Big Bend Unit 3 Pre-SCR	366,931	366,931	0	0.0%
t. Big Bend Unit 1 SCR	8,201,186	8,256,118	(54,932)	-0.7%
u. Big Bend Unit 2 SCR	12,792,226	12,790,727	1,499	0.0%
v. Big Bend Unit 3 SCR	10,462,778	10,460,882	1,896	0.0%
w. Big Bend Unit 4 SCR	8,054,753	7,869,338	185,415	2.4%
x. Big Bend FGD System Reliability	1,534,108	1,534,108	0	0.0%
y. Clean Air Mercury Rule	166,224	166,207	17	0.0%
z. SO ₂ Emissions Allowances	(4,765)	(4,759)	(6)	0.1%
2. Total Investment Projects - Recoverable Costs	\$57,266,743	\$57,177,613	\$89,130	0.2%
3. Recoverable Costs Allocated to Energy	\$57,111,796	\$57,022,666	\$89,130	0.2%
4. Recoverable Costs Allocated to Demand	\$154,947	\$154,947	\$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 Order No. PSC-10-0683-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 2010 to December 2010

Form 42-7A

Capital Investment Projects-Recoverable Costs

(in Dollars)

Line	Description (A)	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. a.	Big Bend Unit 3 Flue Gas Desulfurization Integration	\$64,538	\$64,385	\$64,232	\$64,079	\$63,925	\$63,771	\$63,619	\$63,465	\$63,312	\$63,158	\$63,005	\$62,852	\$764,341		\$764,341
b.	Big Bend Units 1 and 2 Flue Gas Conditioning	35,893	35,763	35,632	35,503	35,373	35,242	35,112	34,981	34,852	34,721	34,591	34,461	422,124		422,124
c.	Big Bend Unit 4 Continuous Emissions Monitors	6,623	6,609	6,594	6,579	6,565	6,550	6,535	6,520	6,506	6,491	6,476	6,462	78,510		78,510
d.	Big Bend Fuel Oil Tank # 1 Upgrade	4,480	4,471	4,460	4,450	4,439	4,428	4,418	4,408	4,397	4,387	4,378	4,365	53,078	\$ 53,078	
e.	Big Bend Fuel Oil Tank # 2 Upgrade	7,370	7,352	7,335	7,319	7,301	7,284	7,267	7,249	7,232	7,215	7,197	7,181	87,302		87,302
f.	Phillips Upgrade Tank # 1 for FDEP	480	478	477	476	474	473	472	470	469	468	468	464	5,667		5,667
g.	Phillips Upgrade Tank # 4 for FDEP	754	751	750	747	745	743	740	738	736	734	731	730	8,899	8,899	
h.	Big Bend Unit 1 Classifier Replacement	11,343	11,308	11,273	11,237	11,202	11,167	11,132	11,097	11,062	11,027	10,991	10,956	133,795		133,795
i.	Big Bend Unit 2 Classifier Replacement	8,217	8,193	8,167	8,143	8,118	8,094	8,069	8,044	8,019	7,995	7,970	7,945	96,974		96,974
j.	Big Bend Section 114 Mercury Testing Platform	1,119	1,118	1,115	1,114	1,111	1,110	1,107	1,106	1,103	1,102	1,100	1,098	13,303		13,303
k.	Big Bend Units 1 & 2 FGD	732,122	731,583	730,183	728,286	732,413	730,345	728,344	726,313	724,282	722,676	721,846	723,158	8,731,551		8,731,551
l.	Big Bend FGD Optimization and Utilization	208,518	208,113	207,709	207,304	206,901	206,496	206,092	205,687	205,283	204,879	204,474	204,070	2,475,526		2,475,526
m.	Big Bend NO _x Emissions Reduction	66,387	66,302	66,218	66,133	66,052	65,981	66,197	66,532	66,429	66,314	66,229	66,143	794,917		794,917
n.	Big Bend PM Minimization and Monitoring	89,648	89,445	89,316	89,223	89,502	89,870	89,923	89,925	89,807	89,747	89,672	89,441	1,075,519		1,075,519
o.	Polk NO _x Emissions Reduction	16,537	16,494	16,451	16,408	16,365	16,323	16,279	16,238	16,193	16,150	16,108	16,065	195,609		195,609
p.	Big Bend Unit 4 SOFA	26,770	26,720	26,671	26,621	26,572	26,521	26,472	26,422	26,373	26,323	26,274	26,223	317,962		317,962
q.	Big Bend Unit 1 Pre-SCR	18,962	18,918	18,874	18,830	18,786	18,742	18,697	18,653	18,609	18,565	18,521	18,477	224,634		224,634
r.	Big Bend Unit 2 Pre-SCR	18,017	17,978	17,938	17,898	17,859	17,819	17,779	17,740	17,700	17,660	17,621	17,581	213,590		213,590
s.	Big Bend Unit 3 Pre-SCR	30,888	30,832	30,774	30,718	30,662	30,606	30,550	30,493	30,436	30,380	30,324	30,268	366,931		366,931
t.	Big Bend Unit 1 SCR	0	0	0	302,889	978,891	985,449	992,411	989,819	989,429	988,456	987,470	986,472	8,201,186		8,201,186
u.	Big Bend Unit 2 SCR	1,076,522	1,073,783	1,072,371	1,070,873	1,068,819	1,066,923	1,065,028	1,063,237	1,061,338	1,059,487	1,057,741	1,056,304	12,792,226		12,792,226
v.	Big Bend Unit 3 SCR	879,439	878,039	876,640	875,239	873,840	872,440	871,041	869,640	868,241	866,841	865,452	865,026	10,462,778		10,462,778
w.	Big Bend Unit 4 SCR	662,942	664,865	666,047	674,022	676,719	675,763	674,705	673,647	672,592	671,538	670,484	669,429	8,054,753		8,054,753
x.	Big Bend FGD System Reliability	129,032	128,816	128,600	128,383	128,167	127,950	127,734	127,518	127,302	127,085	126,869	126,652	1,534,108		1,534,108
y.	Clean Air Mercury Rule	13,859	13,865	13,909	13,948	13,930	13,901	13,873	13,845	13,817	13,787	13,759	13,731	166,224		166,224
z.	SO ₂ Emissions Allowances (B)	(405)	(404)	(402)	(401)	(400)	(398)	(397)	(395)	(393)	(392)	(390)	(388)	(4,765)		(4,765)
2.	Total Investment Projects - Recoverable Costs	4,110,055	4,105,777	4,103,334	4,405,821	5,084,131	5,083,593	5,083,199	5,073,490	5,065,126	5,056,794	5,049,357	5,046,086	57,266,743	\$ 154,947	\$ 57,111,796
3.	Recoverable Costs Allocated to Energy	4,096,971	4,092,725	4,090,312	4,392,829	5,071,172	5,070,865	5,070,302	5,060,625	5,052,292	5,043,990	5,036,587	5,033,326	57,111,796		
4.	Recoverable Costs Allocated to Demand	13,084	13,052	13,022	12,992	12,959	12,928	12,897	12,865	12,834	12,804	12,770	12,740	154,947		
5.	Retail Energy Jurisdictional Factor	0.9805185	0.9809957	0.9878612	0.9932946	0.9788963	0.9784317	0.9795263	0.9805871	0.9872055	0.9936031	0.9943227	0.9802158			
6.	Retail Demand Jurisdictional Factor	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735			
7.	Jurisdictional Energy Recoverable Costs (C)	4,017,156	4,039,502	4,040,661	4,363,373	4,963,137	4,961,299	4,966,494	4,962,384	4,987,650	5,011,724	5,007,993	4,933,746	56,255,119		
8.	Jurisdictional Demand Recoverable Costs (D)	12,613	12,582	12,553	12,524	12,492	12,462	12,432	12,402	12,372	12,343	12,310	12,281	149,366		
9.	Total Jurisdictional Recoverable Costs for Investment Projects (Lines 7 + 8)	\$4,029,769	\$4,052,084	\$4,053,214	\$4,375,897	\$4,975,829	\$4,973,761	\$4,978,926	\$4,974,786	\$5,000,022	\$5,024,067	\$5,020,303	\$4,946,027	\$56,404,485		

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 2010 to December 2010

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)	\$8,239,658	\$8,239,658	\$8,239,658	\$8,239,658	\$8,239,658	\$8,239,658	\$8,239,658	\$8,239,658	\$8,239,658	\$8,239,658	\$8,239,658	\$8,239,658	\$8,239,658	
3.	Less: Accumulated Depreciation	(3,211,293)	(3,227,086)	(3,242,879)	(3,258,672)	(3,274,465)	(3,290,258)	(3,306,051)	(3,321,844)	(3,337,637)	(3,353,430)	(3,369,223)	(3,385,016)	(3,400,809)	
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)	\$5,028,365	5,012,572	4,996,779	4,980,986	4,965,193	4,949,400	4,933,607	4,917,814	4,902,021	4,886,228	4,870,435	4,854,642	4,838,849	
6.	Average Net Investment		5,020,469	5,004,676	4,988,883	4,973,090	4,957,297	4,941,504	4,925,711	4,909,918	4,894,125	4,878,332	4,862,539	4,846,746	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		36,477	36,362	36,248	36,133	36,018	35,903	35,789	35,674	35,559	35,444	35,330	35,215	\$430,152
b.	Debt Component Grossed Up For Taxes (C)		12,268	12,230	12,191	12,153	12,114	12,075	12,037	11,998	11,960	11,921	11,882	11,844	144,673
8.	Investment Expenses														
a.	Depreciation (D)		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)		64,538	64,385	64,232	64,079	63,925	63,771	63,619	63,465	63,312	63,158	63,005	62,852	764,341
a.	Recoverable Costs Allocated to Energy		64,538	64,385	64,232	64,079	63,925	63,771	63,619	63,465	63,312	63,158	63,005	62,852	764,341
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9805185	0.9869957	0.9878612	0.9932946	0.9786963	0.9784317	0.9795263	0.9805871	0.9872055	0.9936031	0.9943227	0.9802158	
11.	Demand Jurisdictional Factor		0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	
12.	Retail Energy-Related Recoverable Costs €		63,281	63,548	63,452	63,649	62,563	62,396	62,316	62,233	62,502	62,754	62,847	61,609	752,950
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$63,281	\$63,548	\$63,452	\$63,649	\$62,563	\$62,396	\$62,316	\$62,233	\$62,502	\$62,754	\$62,847	\$61,609	\$752,950

Notes:

- (A) Applicable depreciable base for Big Bend, account 312.45
- (B) 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) Line 6 x 2.9324% x 1/12.
- (D) Applicable depreciation rate is 2.3%.
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Final True-Up Amount for the Period
January 2010 to December 2010

Form 42-8A
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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	(2,695,310)	(2,708,719)	(2,722,128)	(2,735,537)	(2,748,946)	(2,762,355)	(2,775,764)	(2,789,173)	(2,802,582)	(2,815,991)	(2,829,400)	(2,842,809)	(2,856,218)	
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)	\$2,322,424	2,309,015	2,295,606	2,282,197	2,268,788	2,255,379	2,241,970	2,228,561	2,215,152	2,201,743	2,188,334	2,174,925	2,161,516	
6.	Average Net Investment		2,315,720	2,302,311	2,288,902	2,275,493	2,262,084	2,248,675	2,235,266	2,221,857	2,208,448	2,195,039	2,181,630	2,168,221	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		16,825	16,728	16,630	16,533	16,436	16,338	16,241	16,143	16,046	15,948	15,851	15,754	\$195,473
b.	Debt Component Grossed Up For Taxes (C)		5,659	5,626	5,593	5,561	5,528	5,495	5,462	5,429	5,397	5,364	5,331	5,298	65,743
8.	Investment Expenses														
a.	Depreciation (D)		13,409	13,409	13,409	13,409	13,409	13,409	13,409	13,409	13,409	13,409	13,409	13,409	160,908
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		35,893	35,763	35,632	35,503	35,373	35,242	35,112	34,981	34,852	34,721	34,591	34,461	422,124
a.	Recoverable Costs Allocated to Energy		35,893	35,763	35,632	35,503	35,373	35,242	35,112	34,981	34,852	34,721	34,591	34,461	422,124
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9805185	0.9869957	0.9878612	0.9932946	0.9786963	0.9784317	0.9795263	0.9805871	0.9872055	0.9936031	0.9943227	0.9802158	
11.	Demand Jurisdictional Factor		0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	
12.	Retail Energy-Related Recoverable Costs €		35,194	35,298	35,199	35,265	34,619	34,482	34,393	34,302	34,406	34,499	34,395	33,779	415,831
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$35,194	\$35,298	\$35,199	\$35,265	\$34,619	\$34,482	\$34,393	\$34,302	\$34,406	\$34,499	\$34,395	\$33,779	\$415,831

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Notes:

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

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Final True-Up Amount for the Period
January 2010 to December 2010

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	(339,461)	(340,977)	(342,493)	(344,009)	(345,525)	(347,041)	(348,557)	(350,073)	(351,589)	(353,105)	(354,621)	(356,137)	(357,653)	
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)	\$526,750	525,234	523,718	522,202	520,686	519,170	517,654	516,138	514,622	513,106	511,590	510,074	508,558	
6.	Average Net Investment		525,992	524,476	522,960	521,444	519,928	518,412	516,896	515,380	513,864	512,348	510,832	509,316	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		3,822	3,811	3,800	3,789	3,778	3,767	3,756	3,745	3,734	3,723	3,712	3,701	\$45,138
b.	Debt Component Grossed Up For Taxes (C)		1,285	1,282	1,278	1,274	1,271	1,267	1,263	1,259	1,256	1,252	1,248	1,245	15,180
8.	Investment Expenses														
a.	Depreciation (D)		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)		6,623	6,609	6,594	6,579	6,565	6,550	6,535	6,520	6,506	6,491	6,476	6,462	78,510
a.	Recoverable Costs Allocated to Energy		6,623	6,609	6,594	6,579	6,565	6,550	6,535	6,520	6,506	6,491	6,476	6,462	78,510
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9805185	0.9869957	0.9878612	0.9932946	0.9786963	0.9784317	0.9795263	0.9805871	0.9872055	0.9936031	0.9943227	0.9802158	
11.	Demand Jurisdictional Factor		0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	
12.	Retail Energy-Related Recoverable Costs (E)		6,494	6,523	6,514	6,535	6,425	6,409	6,401	6,393	6,423	6,449	6,439	6,334	77,339
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$6,494	\$6,523	\$6,514	\$6,535	\$6,425	\$6,409	\$6,401	\$6,393	\$6,423	\$6,449	\$6,439	\$6,334	\$77,339

Notes:

- (A) Applicable depreciable base for Big Bend; account 315.44
- (B) 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) Line 6 x 2.9324% x 1/12.
- (D) Applicable depreciation rate is 2.1%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Final True-Up Amount for the Period
January 2010 to December 2010

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	(146,560)	(147,638)	(148,716)	(149,794)	(150,872)	(151,950)	(153,028)	(154,106)	(155,184)	(156,262)	(157,340)	(158,418)	(159,496)	
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)	\$351,018	349,940	348,862	347,784	346,706	345,628	344,550	343,472	342,394	341,316	340,238	339,160	338,082	
6.	Average Net Investment		350,479	349,401	348,323	347,245	346,167	345,089	344,011	342,933	341,855	340,777	339,699	338,621	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		2,546	2,539	2,531	2,523	2,515	2,507	2,499	2,492	2,484	2,476	2,468	2,460	\$30,040
b.	Debt Component Grossed Up For Taxes (C)		856	854	851	849	846	843	841	838	835	833	830	827	10,103
8.	Investment Expenses														
a.	Depreciation (D)		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)		4,480	4,471	4,460	4,450	4,439	4,428	4,418	4,408	4,397	4,387	4,376	4,365	53,079
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		4,480	4,471	4,460	4,450	4,439	4,428	4,418	4,408	4,397	4,387	4,376	4,365	53,079
10.	Energy Jurisdictional Factor		0.9805185	0.9869957	0.9878612	0.9932946	0.9786963	0.9784317	0.9795263	0.9805871	0.9872055	0.9936031	0.9943227	0.9802158	
11.	Demand Jurisdictional Factor		0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	
12.	Retail Energy-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (F)		4,319	4,310	4,299	4,290	4,279	4,268	4,259	4,249	4,239	4,229	4,218	4,208	51,167
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$4,319	\$4,310	\$4,299	\$4,290	\$4,279	\$4,268	\$4,259	\$4,249	\$4,239	\$4,229	\$4,218	\$4,208	\$51,167

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.40
- (B) 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) Line 6 x 2.9324% x 1/12.
- (D) Applicable depreciation rate is 2.6%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Final True-Up Amount for the Period
January 2010 to December 2010

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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	\$818,401
3.	Less: Accumulated Depreciation	(241,072)	(242,845)	(244,618)	(246,391)	(248,164)	(249,937)	(251,710)	(253,483)	(255,256)	(257,029)	(258,802)	(260,575)	(262,348)	
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)	\$577,329	575,556	573,783	572,010	570,237	568,464	566,691	564,918	563,145	561,372	559,599	557,826	556,053	
6.	Average Net Investment		576,443	574,670	572,897	571,124	569,351	567,578	565,805	564,032	562,259	560,486	558,713	556,940	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		4,188	4,175	4,162	4,150	4,137	4,124	4,111	4,098	4,085	4,072	4,059	4,047	\$49,408
b.	Debt Component Grossed Up For Taxes (C)		1,409	1,404	1,400	1,396	1,391	1,387	1,383	1,378	1,374	1,370	1,365	1,361	16,618
8.	Investment Expenses														
a.	Depreciation (D)		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)		7,370	7,352	7,335	7,319	7,301	7,284	7,267	7,249	7,232	7,215	7,197	7,181	87,302
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		7,370	7,352	7,335	7,319	7,301	7,284	7,267	7,249	7,232	7,215	7,197	7,181	87,302
10.	Energy Jurisdictional Factor		0.9805185	0.9869957	0.9878612	0.9932946	0.9786963	0.9784317	0.9795263	0.9805871	0.9872055	0.9936031	0.9943227	0.9802158	
11.	Demand Jurisdictional Factor		0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	
12.	Retail Energy-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (F)		7,104	7,087	7,071	7,055	7,038	7,022	7,005	6,988	6,971	6,955	6,938	6,922	84,156
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$7,104	\$7,087	\$7,071	\$7,055	\$7,038	\$7,022	\$7,005	\$6,988	\$6,971	\$6,955	\$6,938	\$6,922	\$84,156

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.40
- (B) 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) Line 6 x 2.9324% x 1/12.
- (D) Applicable depreciation rate is 2.6%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Final True-Up Amount for the Period
 January 2010 to December 2010

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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	
3.	Less: Accumulated Depreciation	(22,536)	(22,679)	(22,822)	(22,965)	(23,108)	(23,251)	(23,394)	(23,537)	(23,680)	(23,823)	(23,966)	(24,109)	(24,252)	
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)	\$34,741	34,598	34,455	34,312	34,169	34,026	33,883	33,740	33,597	33,454	33,311	33,168	33,025	
6.	Average Net Investment		34,670	34,527	34,384	34,241	34,098	33,955	33,812	33,669	33,526	33,383	33,240	33,097	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		252	251	250	249	248	247	246	245	244	243	242	240	\$2,957
b.	Debt Component Grossed Up For Taxes (C)		85	84	84	84	83	83	83	82	82	82	81	81	994
8.	Investment Expenses														
a.	Depreciation (D)		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)		480	478	477	476	474	473	472	470	469	468	466	464	5,667
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		480	478	477	476	474	473	472	470	469	468	466	464	5,667
10.	Energy Jurisdictional Factor		0.9805185	0.9869957	0.9878612	0.9932946	0.9786963	0.9784317	0.9795263	0.9805871	0.9872055	0.9936031	0.9943227	0.9802158	
11.	Demand Jurisdictional Factor		0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	
12.	Retail Energy-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (F)		463	461	460	459	457	456	455	453	452	451	449	447	5,463
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$463	\$461	\$460	\$459	\$457	\$456	\$455	\$453	\$452	\$451	\$449	\$447	\$5,463

Notes:

- (A) Applicable depreciable base for Phillips; account 342.28
- (B) 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) Line 6 x 2.9324% x 1/12.
- (D) Applicable depreciation rate is 3.0%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Final True-Up Amount for the Period
January 2010 to December 2010

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	
3.	Less: Accumulated Depreciation	(36,011)	(36,237)	(36,463)	(36,689)	(36,915)	(37,141)	(37,367)	(37,593)	(37,819)	(38,045)	(38,271)	(38,497)	(38,723)	
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)	\$54,461	\$4,235	\$4,009	\$3,783	\$3,557	\$3,331	\$3,105	\$2,879	\$2,653	\$2,427	\$2,201	\$1,975	\$1,749	
6.	Average Net Investment		54,348	54,122	53,896	53,670	53,444	53,218	52,992	52,766	52,540	52,314	52,088	51,862	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		395	393	392	390	388	387	385	383	382	380	378	377	\$4,630
b.	Debt Component Grossed Up For Taxes (C)		133	132	132	131	131	130	129	129	128	128	127	127	1,557
8.	Investment Expenses														
a.	Depreciation (D)		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)		754	751	750	747	745	743	740	738	736	734	731	730	8,899
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		754	751	750	747	745	743	740	738	736	734	731	730	8,899
10.	Energy Jurisdictional Factor		0.9805185	0.9869957	0.9878612	0.9932946	0.9786963	0.9784317	0.9795263	0.9805871	0.9872055	0.9936031	0.9943227	0.9802158	
11.	Demand Jurisdictional Factor		0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	
12.	Retail Energy-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (F)		727	724	723	720	718	716	713	711	709	708	705	704	8,578
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$727	\$724	\$723	\$720	\$718	\$716	\$713	\$711	\$709	\$708	\$705	\$704	\$8,578

Notes:

- (A) Applicable depreciable base for Phillips; account 342.28
- (B) 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) Line 6 x 2.9324% x 1/12.
- (D) Applicable depreciation rate is 3.0%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Final True-Up Amount for the Period
January 2010 to December 2010

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	(519,032)	(522,652)	(526,272)	(529,892)	(533,512)	(537,132)	(540,752)	(544,372)	(547,992)	(551,612)	(555,232)	(558,852)	(562,472)	(562,472)
4.	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$797,225	793,605	789,985	786,365	782,745	779,125	775,505	771,885	768,265	764,645	761,025	757,405	753,785	
6.	Average Net Investment		795,415	791,795	788,175	784,555	780,935	777,315	773,695	770,075	766,455	762,835	759,215	755,595	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		5,779	5,753	5,727	5,700	5,674	5,648	5,621	5,595	5,569	5,543	5,516	5,490	\$67,615
b.	Debt Component Grossed Up For Taxes (C)		1,944	1,935	1,926	1,917	1,908	1,899	1,891	1,882	1,873	1,864	1,855	1,846	22,740
8.	Investment Expenses														
a.	Depreciation (D)		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)		11,343	11,308	11,273	11,237	11,202	11,167	11,132	11,097	11,062	11,027	10,991	10,956	133,795
a.	Recoverable Costs Allocated to Energy		11,343	11,308	11,273	11,237	11,202	11,167	11,132	11,097	11,062	11,027	10,991	10,956	133,795
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9805185	0.9869957	0.9878612	0.9932946	0.9786963	0.9784317	0.9795263	0.9805871	0.9872055	0.9936031	0.9943227	0.9802158	
11.	Demand Jurisdictional Factor		0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	
12.	Retail Energy-Related Recoverable Costs (E)		11,122	11,161	11,136	11,162	10,963	10,926	10,904	10,882	10,920	10,956	10,929	10,739	131,800
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$11,122	\$11,161	\$11,136	\$11,162	\$10,963	\$10,926	\$10,904	\$10,882	\$10,920	\$10,956	\$10,929	\$10,739	\$131,800

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.41
- (B) 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) Line 6 x 2.9324% x 1/12
- (D) Applicable depreciation rate is 3.3%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Final True-Up Amount for the Period
January 2010 to December 2010

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	
3.	Less: Accumulated Depreciation	(399,222)	(401,766)	(404,310)	(406,854)	(409,398)	(411,942)	(414,486)	(417,030)	(419,574)	(422,118)	(424,662)	(427,206)	(429,750)	
4.	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$585,572	583,028	580,484	577,940	575,396	572,852	570,308	567,764	565,220	562,676	560,132	557,588	555,044	
6.	Average Net Investment		584,300	581,756	579,212	576,668	574,124	571,580	569,036	566,492	563,948	561,404	558,860	556,316	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		4,245	4,227	4,208	4,190	4,171	4,153	4,134	4,116	4,097	4,079	4,060	4,042	\$49,722
b.	Debt Component Grossed Up For Taxes (C)		1,428	1,422	1,415	1,409	1,403	1,397	1,391	1,384	1,378	1,372	1,366	1,359	16,724
8.	Investment Expenses														
a.	Depreciation (D)		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)		8,217	8,193	8,167	8,143	8,118	8,094	8,069	8,044	8,019	7,995	7,970	7,945	96,974
a.	Recoverable Costs Allocated to Energy		8,217	8,193	8,167	8,143	8,118	8,094	8,069	8,044	8,019	7,995	7,970	7,945	96,974
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9805185	0.9889957	0.9878612	0.9932946	0.9786963	0.9784317	0.9795263	0.9805871	0.9872055	0.9936031	0.9943227	0.9802158	
11.	Demand Jurisdictional Factor		0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	
12.	Retail Energy-Related Recoverable Costs (E)		8,057	8,086	8,068	8,088	7,945	7,919	7,904	7,888	7,916	7,944	7,925	7,788	95,528
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$8,057	\$8,086	\$8,068	\$8,088	\$7,945	\$7,919	\$7,904	\$7,888	\$7,916	\$7,944	\$7,925	\$7,788	\$95,528

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.42
- (B) 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) Line 6 x 2.9324% x 1/12.
- (D) Applicable depreciation rate is 3.1%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Final True-Up Amount for the Period
January 2010 to December 2010

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	
3.	Less: Accumulated Depreciation	(26,059)	(26,260)	(26,461)	(26,662)	(26,863)	(27,064)	(27,265)	(27,466)	(27,667)	(27,868)	(28,069)	(28,270)	(28,471)	
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)	\$94,678	94,477	94,276	94,075	93,874	93,673	93,472	93,271	93,070	92,869	92,668	92,467	92,266	
6.	Average Net Investment		94,578	94,377	94,176	93,975	93,774	93,573	93,372	93,171	92,970	92,769	92,568	92,367	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		687	686	684	683	681	680	678	677	675	674	673	671	\$8,149
b.	Debt Component Grossed Up For Taxes (C)		231	231	230	230	229	229	228	228	227	227	226	226	2,742
8.	Investment Expenses														
a.	Depreciation (D)		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)		1,119	1,118	1,115	1,114	1,111	1,110	1,107	1,106	1,103	1,102	1,100	1,098	13,303
a.	Recoverable Costs Allocated to Energy		1,119	1,118	1,115	1,114	1,111	1,110	1,107	1,106	1,103	1,102	1,100	1,098	13,303
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9805185	0.9869957	0.9878612	0.9932946	0.9786963	0.9784317	0.9795263	0.9805871	0.9872055	0.9936031	0.9943227	0.9802158	
11.	Demand Jurisdictional Factor		0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	
12.	Retail Energy-Related Recoverable Costs (E)		1,097	1,103	1,101	1,107	1,087	1,086	1,084	1,085	1,089	1,095	1,094	1,076	13,104
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$1,097	\$1,103	\$1,101	\$1,107	\$1,087	\$1,086	\$1,084	\$1,085	\$1,089	\$1,095	\$1,094	\$1,076	\$13,104

Notes:

- (A) Applicable depreciable base for Big Bend; account 311.40
- (B) 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) Line 6 x 2.9324% x 1/12.
- (D) Applicable depreciation rate is 2.0%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Final True-Up Amount for the Period
 January 2010 to December 2010

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		\$198,186	\$96,981	\$20,699	(\$4,122)	(\$7,962)	\$4,238	\$43	\$0	\$112	\$67,514	\$160,007	\$528,647	\$1,084,343
b.	Clearings to Plant		0	0	(2,390)	2,560,418	(7,962)	4,238	43	0	112	0	0	0	2,554,459
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)	\$84,024,382	\$84,024,382	\$84,024,382	\$84,021,992	\$86,582,410	\$86,574,448	\$86,578,686	\$86,578,729	\$86,578,729	\$86,578,841	\$86,578,841	\$86,578,841	\$86,578,841	\$86,578,841
3.	Less: Accumulated Depreciation	(31,778,112)	(31,981,171)	(32,184,230)	(32,387,289)	(32,590,342)	(32,799,583)	(33,008,805)	(33,218,037)	(33,427,269)	(33,636,501)	(33,845,733)	(34,054,965)	(34,264,197)	
4.	CWP - Non-Interest Bearing	2,246,284	2,444,470	2,541,451	2,564,540	0	0	0	0	0	0	87,514	247,521	776,168	
5.	Net Investment (Lines 2 + 3 + 4) (B)	\$54,492,554	54,487,681	54,381,603	54,199,243	53,992,068	53,774,865	53,569,881	53,360,692	53,151,460	52,942,340	52,820,622	52,771,397	53,090,812	
6.	Average Net Investment		54,490,117	54,434,642	54,290,423	54,095,655	53,883,466	53,672,373	53,465,286	53,256,076	53,046,900	52,881,481	52,796,009	52,931,104	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		395,907	395,504	394,456	393,041	391,499	389,966	388,461	386,941	385,421	384,219	383,598	384,580	\$4,673,593
b.	Debt Component Grossed Up For Taxes (C)		133,156	133,020	132,668	132,192	131,673	131,157	130,651	130,140	129,629	129,225	129,016	129,346	1,571,873
8.	Investment Expenses														
a.	Depreciation (D)		203,059	203,059	203,059	203,053	209,241	209,222	209,232	209,232	209,232	209,232	209,232	209,232	2,486,085
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)		732,122	731,583	730,183	728,286	732,413	730,345	728,344	726,313	724,282	722,676	721,846	723,158	8,731,551
a.	Recoverable Costs Allocated to Energy		732,122	731,583	730,183	728,286	732,413	730,345	728,344	726,313	724,282	722,676	721,846	723,158	8,731,551
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9805185	0.9869957	0.9878612	0.9932946	0.9786963	0.9784317	0.9795263	0.9805871	0.9872055	0.9936031	0.9943227	0.9802158	
11.	Demand Jurisdictional Factor		0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	
12.	Retail Energy-Related Recoverable Costs (E)		717,859	722,069	721,319	723,403	716,810	714,593	713,432	712,213	715,015	718,053	717,748	708,851	8,601,365
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$717,859	\$722,069	\$721,319	\$723,403	\$716,810	\$714,593	\$713,432	\$712,213	\$715,015	\$718,053	\$717,748	\$708,851	\$8,601,365

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.46
- (B) 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) Line 6 x 2.9324% x 1/12.
- (D) Applicable depreciation rate is 2.9%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Final True-Up Amount for the Period
January 2010 to December 2010

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	
3.	Less: Accumulated Depreciation	(4,531,789)	(4,573,431)	(4,615,073)	(4,656,715)	(4,698,357)	(4,739,999)	(4,781,641)	(4,823,283)	(4,864,925)	(4,906,567)	(4,948,209)	(4,989,851)	(5,031,493)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4) (B)	\$17,207,948	17,166,306	17,124,664	17,083,022	17,041,380	16,999,738	16,958,096	16,916,454	16,874,812	16,833,170	16,791,528	16,749,886	16,708,244	
6.	Average Net Investment		17,187,127	17,145,485	17,103,843	17,062,201	17,020,559	16,978,917	16,937,275	16,895,633	16,853,991	16,812,349	16,770,707	16,729,065	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		124,876	124,573	124,271	123,968	123,666	123,363	123,061	122,758	122,455	122,153	121,850	121,548	\$1,478,542
b.	Debt Component Grossed Up For Taxes (C)		42,000	41,898	41,796	41,694	41,593	41,491	41,389	41,287	41,186	41,084	40,982	40,880	497,280
8.	Investment Expenses														
a.	Depreciation (D)		41,642	41,642	41,642	41,642	41,642	41,642	41,642	41,642	41,642	41,642	41,642	41,642	499,704
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		208,518	208,113	207,709	207,304	206,901	206,496	206,092	205,687	205,283	204,879	204,474	204,070	2,475,526
a.	Recoverable Costs Allocated to Energy		208,518	208,113	207,709	207,304	206,901	206,496	206,092	205,687	205,283	204,879	204,474	204,070	2,475,526
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9805185	0.9869957	0.9878612	0.9932946	0.9786963	0.9784317	0.9795263	0.9805871	0.9872055	0.9936031	0.9943227	0.9802158	
11.	Demand Jurisdictional Factor		0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	
12.	Retail Energy-Related Recoverable Costs (E)		204,456	205,407	205,188	205,914	202,493	202,042	201,873	201,694	202,657	203,568	203,313	200,033	2,438,638
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$204,456	\$205,407	\$205,188	\$205,914	\$202,493	\$202,042	\$201,873	\$201,694	\$202,657	\$203,568	\$203,313	\$200,033	\$2,438,638

Notes:

- (A) Applicable depreciable base for Big Bend; accounts 311.45 (\$39,818) and 312.45 (\$21,699,919)
- (B) 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) Line 6 x 2.9324% x 1/12.
- (D) Applicable depreciation rates are 1.5% and 2.3%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Final True-Up Amount for the Period
January 2010 to December 2010

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$799	\$1,790	\$59,480	\$290	(\$3,920)	(\$22)	\$0	\$0	\$58,417
b.	Clearings to Plant		0	0	0	0	799	1,790	59,480	290	(3,920)	(22)	0	0	\$58,417
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	236,790	
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	
2.	Plant-in-Service/Depreciation Base (A)	\$3,369,225	\$3,369,225	\$3,369,225	\$3,369,225	\$3,369,225	\$3,370,024	\$3,371,814	\$3,431,294	\$3,431,584	\$3,427,664	\$3,427,642	\$3,427,642	\$3,190,852	
3.	Less: Accumulated Depreciation	2,573,870	2,565,144	2,556,418	2,547,692	2,538,966	2,530,240	2,521,513	2,512,782	2,503,922	2,495,061	2,486,209	2,477,357	2,705,295	
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) (B)	\$5,943,095	5,934,369	5,925,643	5,916,917	5,908,191	5,900,264	5,893,327	5,944,076	5,935,506	5,922,725	5,913,851	5,904,999	5,896,147	
6.	Average Net Investment		5,938,732	5,930,006	5,921,280	5,912,554	5,904,228	5,896,796	5,918,702	5,939,791	5,929,116	5,918,288	5,909,425	5,900,573	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		43,149	43,085	43,022	42,959	42,898	42,844	43,003	43,157	43,079	43,000	42,936	42,872	\$516,004
b.	Debt Component Grossed Up For Taxes (C)		14,512	14,491	14,470	14,448	14,428	14,410	14,463	14,515	14,489	14,462	14,441	14,419	173,548
8.	Investment Expenses														
a.	Depreciation (D)		8,726	8,726	8,726	8,726	8,726	8,727	8,731	8,860	8,861	8,852	8,852	8,852	105,365
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)		66,387	66,302	66,218	66,133	66,052	65,981	66,197	66,532	66,429	66,314	66,229	66,143	794,917
a.	Recoverable Costs Allocated to Energy		66,387	66,302	66,218	66,133	66,052	65,981	66,197	66,532	66,429	66,314	66,229	66,143	794,917
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9805185	0.9869957	0.9878612	0.9932946	0.9786963	0.9784317	0.9795263	0.9805871	0.9872055	0.9936031	0.9943227	0.9802158	
11.	Demand Jurisdictional Factor		0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	
12.	Retail Energy-Related Recoverable Costs (E)		65,094	65,440	65,414	65,690	64,645	64,558	64,842	65,240	65,579	65,890	65,853	64,834	783,079
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$65,094	\$65,440	\$65,414	\$65,690	\$64,645	\$64,558	\$64,842	\$65,240	\$65,579	\$65,890	\$65,853	\$64,834	\$783,079

Notes:

- (A) Applicable depreciable base for Big Bend; accounts 312.41 (\$1,675,171), 312.42 (\$1,075,718), and 312.43 (\$439,963)
- (B) 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) Line 6 x 2.9324% x 1/12.
- (D) Applicable depreciation rates are 3.3%, 3.1%, and 2.6%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Final True-Up Amount for the Period
January 2010 to December 2010

Return on Capital Investments, Depreciation and Taxes
For Project: PM Minimization and Monitoring
(in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$41	\$15,022	\$7,514	\$91,872	\$25,460	\$27,374	\$14,478	\$2,996	\$26,379	\$80	(\$6,082)	\$205,135
b.	Clearings to Plant		0	41	(3)	0	0	0	0	0	0	0	0	205,097	\$205,135
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$8,311,742	\$8,311,742	\$8,311,783	\$8,311,780	\$8,311,780	\$8,311,780	\$8,311,780	\$8,311,780	\$8,311,780	\$8,311,780	\$8,311,780	\$8,311,780	\$8,516,877	
3.	Less: Accumulated Depreciation	(1,216,909)	(1,237,772)	(1,258,635)	(1,279,498)	(1,300,361)	(1,321,224)	(1,342,087)	(1,362,950)	(1,383,813)	(1,404,676)	(1,425,539)	(1,446,402)	(1,467,265)	
4.	CWIP - Non-Interest Bearing	0	0	(D)	15,025	22,539	114,412	139,872	167,246	181,724	184,720	211,099	211,179	(D)	0
5.	Net Investment (Lines 2 + 3 + 4) (B)	\$7,094,833	7,073,970	7,053,148	7,047,307	7,033,958	7,104,968	7,109,565	7,116,076	7,109,691	7,091,824	7,097,340	7,076,557	7,049,612	
6.	Average Net Investment		7,084,402	7,063,559	7,050,227	7,040,633	7,069,463	7,107,266	7,112,820	7,112,884	7,100,758	7,094,582	7,086,948	7,063,084	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		51,473	51,321	51,225	51,155	51,364	51,639	51,679	51,680	51,592	51,547	51,491	51,318	\$617,484
b.	Debt Component Grossed Up For Taxes (C)		17,312	17,261	17,228	17,205	17,275	17,368	17,381	17,382	17,352	17,337	17,318	17,260	207,679
8.	Investment Expenses														
a.	Depreciation (D)		20,863	20,863	20,863	20,863	20,863	20,863	20,863	20,863	20,863	20,863	20,863	20,863	250,356
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)		89,648	89,445	89,316	89,223	89,502	89,870	89,923	89,925	89,807	89,747	89,672	89,441	1,075,519
a.	Recoverable Costs Allocated to Energy		89,648	89,445	89,316	89,223	89,502	89,870	89,923	89,925	89,807	89,747	89,672	89,441	1,075,519
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9805185	0.9869957	0.9878612	0.9932946	0.9786963	0.9784317	0.9795263	0.9805871	0.9872055	0.9936031	0.9943227	0.9802158	
11.	Demand Jurisdictional Factor		0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	
12.	Retail Energy-Related Recoverable Costs (E)		87,902	88,282	88,232	88,625	87,595	87,932	88,082	88,179	88,658	89,173	89,163	87,671	1,059,494
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$87,902	\$88,282	\$88,232	\$88,625	\$87,595	\$87,932	\$88,082	\$88,179	\$88,658	\$89,173	\$89,163	\$87,671	\$1,059,494

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), 315.44 (\$351,594), and 315.43 (\$525,825)
- (B) 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) Line 6 x 2.9324% x 1/12.
- (D) Applicable depreciation rates are 3.3%, 3.1%, 2.6%, 2.5%, 2.1%, and 2.5%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Final True-Up Amount for the Period
 January 2010 to December 2010

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	(311,706)	(316,130)	(320,554)	(324,978)	(329,402)	(333,826)	(338,250)	(342,674)	(347,098)	(351,522)	(355,946)	(360,370)	(364,794)	
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)	\$1,249,767	1,245,343	1,240,919	1,236,495	1,232,071	1,227,647	1,223,223	1,218,799	1,214,375	1,209,951	1,205,527	1,201,103	1,196,679	
6.	Average Net Investment		1,247,555	1,243,131	1,238,707	1,234,283	1,229,859	1,225,435	1,221,011	1,216,587	1,212,163	1,207,739	1,203,315	1,198,891	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		9,064	9,032	9,000	8,968	8,936	8,904	8,871	8,839	8,807	8,775	8,743	8,711	\$106,650
b.	Debt Component Grossed Up For Taxes (C)		3,049	3,038	3,027	3,016	3,005	2,995	2,984	2,973	2,962	2,951	2,941	2,930	35,871
8.	Investment Expenses														
a.	Depreciation (D)		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)		16,537	16,494	16,451	16,408	16,365	16,323	16,279	16,236	16,193	16,150	16,108	16,065	195,609
a.	Recoverable Costs Allocated to Energy		16,537	16,494	16,451	16,408	16,365	16,323	16,279	16,236	16,193	16,150	16,108	16,065	195,609
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9805185	0.9869957	0.9878612	0.9932946	0.9786963	0.9784317	0.9795263	0.9805871	0.9872055	0.9936031	0.9943227	0.9802158	
11.	Demand Jurisdictional Factor		0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	
12.	Retail Energy-Related Recoverable Costs (E)		16,215	16,280	16,251	16,298	16,016	15,971	15,946	15,921	15,986	16,047	16,017	15,747	192,695
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$16,215	\$16,280	\$16,251	\$16,298	\$16,016	\$15,971	\$15,946	\$15,921	\$15,986	\$16,047	\$16,017	\$15,747	\$192,695

Notes:

- (A) Applicable depreciable base for Polk; account 342.81
- (B) 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) Line 6 x 2.9324% x 1/12.
- (D) Applicable depreciation rate is 3.4%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Final True-Up Amount for the Period
 January 2010 to December 2010

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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	(326,042)	(331,159)	(336,276)	(341,393)	(346,510)	(351,627)	(356,744)	(361,861)	(366,978)	(372,095)	(377,212)	(382,329)	(387,446)	
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)	\$2,232,688	2,227,571	2,222,454	2,217,337	2,212,220	2,207,103	2,201,986	2,196,869	2,191,752	2,186,635	2,181,518	2,176,401	2,171,284	
6.	Average Net Investment		2,230,130	2,225,013	2,219,896	2,214,779	2,209,662	2,204,545	2,199,428	2,194,311	2,189,194	2,184,077	2,178,960	2,173,843	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		16,203	16,166	16,129	16,092	16,055	16,017	15,980	15,943	15,906	15,869	15,832	15,794	\$191,986
b.	Debt Component Grossed Up For Taxes (C)		5,450	5,437	5,425	5,412	5,400	5,387	5,375	5,362	5,350	5,337	5,325	5,312	64,572
8.	Investment Expenses														
a.	Depreciation (D)		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)		26,770	26,720	26,671	26,621	26,572	26,521	26,472	26,422	26,373	26,323	26,274	26,223	317,962
a.	Recoverable Costs Allocated to Energy		26,770	26,720	26,671	26,621	26,572	26,521	26,472	26,422	26,373	26,323	26,274	26,223	317,962
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9805185	0.9869957	0.9878612	0.9932946	0.9786963	0.9784317	0.9795263	0.9805871	0.9872055	0.9936031	0.9943227	0.9802158	
11.	Demand Jurisdictional Factor		0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	
12.	Retail Energy-Related Recoverable Costs (E)		26,248	26,373	26,347	26,442	26,006	25,949	25,930	25,909	26,036	26,155	26,125	25,704	313,224
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$26,248	\$26,373	\$26,347	\$26,442	\$26,006	\$25,949	\$25,930	\$25,909	\$26,036	\$26,155	\$26,125	\$25,704	\$313,224

Notes:

- (A) Applicable depreciable base for Big Bend, account 312.44
- (B) 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) Line 6 x 2.9324% x 1/12.
- (D) Applicable depreciation rate is 2.4%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Final True-Up Amount for the Period
January 2010 to December 2010

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	(161,005)	(165,540)	(170,075)	(174,610)	(179,145)	(183,680)	(188,215)	(192,750)	(197,285)	(201,820)	(206,355)	(210,890)	(215,425)	
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)	\$1,488,116	1,483,581	1,479,046	1,474,511	1,469,976	1,465,441	1,460,906	1,456,371	1,451,836	1,447,301	1,442,766	1,438,231	1,433,696	
6.	Average Net Investment		1,485,849	1,481,314	1,476,779	1,472,244	1,467,709	1,463,174	1,458,639	1,454,104	1,449,569	1,445,034	1,440,499	1,435,964	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		10,796	10,763	10,730	10,697	10,664	10,631	10,598	10,565	10,532	10,499	10,466	10,433	\$127,374
b.	Debt Component Grossed Up For Taxes (C)		3,631	3,620	3,609	3,598	3,587	3,576	3,564	3,553	3,542	3,531	3,520	3,509	42,840
8.	Investment Expenses														
a.	Depreciation (D)		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)		18,962	18,918	18,874	18,830	18,786	18,742	18,697	18,653	18,609	18,565	18,521	18,477	224,634
a.	Recoverable Costs Allocated to Energy		18,962	18,918	18,874	18,830	18,786	18,742	18,697	18,653	18,609	18,565	18,521	18,477	224,634
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9805185	0.9869957	0.9878612	0.9932946	0.9786963	0.9784317	0.9795263	0.9805871	0.9872055	0.9936031	0.9943227	0.9802158	
11.	Demand Jurisdictional Factor		0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	
12.	Retail Energy-Related Recoverable Costs (E)		18,593	18,672	18,645	18,704	18,386	18,338	18,314	18,291	18,371	18,446	18,416	18,111	221,287
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$18,593	\$18,672	\$18,645	\$18,704	\$18,386	\$18,338	\$18,314	\$18,291	\$18,371	\$18,446	\$18,416	\$18,111	\$221,287

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.41
- (B) 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) Line 6 x 2.9324% x 1/12.
- (D) Applicable depreciation rate is 3.3%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Final True-Up Amount for the Period
January 2010 to December 2010

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	(145,088)	(149,175)	(153,262)	(157,349)	(161,436)	(165,523)	(169,610)	(173,697)	(177,784)	(181,871)	(185,958)	(190,045)	(194,132)	
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)	\$1,436,799	1,432,712	1,428,625	1,424,538	1,420,451	1,416,364	1,412,277	1,408,190	1,404,103	1,400,016	1,395,929	1,391,842	1,387,755	
6.	Average Net Investment		1,434,756	1,430,669	1,426,582	1,422,495	1,418,408	1,414,321	1,410,234	1,406,147	1,402,060	1,397,973	1,393,886	1,389,799	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		10,424	10,395	10,365	10,335	10,306	10,276	10,246	10,217	10,187	10,157	10,128	10,098	\$123,134
b.	Debt Component Grossed Up For Taxes (C)		3,506	3,496	3,486	3,476	3,466	3,456	3,446	3,436	3,426	3,416	3,406	3,396	41,412
8.	Investment Expenses														
a.	Depreciation (D)		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)		18,017	17,978	17,938	17,898	17,859	17,819	17,779	17,740	17,700	17,660	17,621	17,581	213,590
a.	Recoverable Costs Allocated to Energy		18,017	17,978	17,938	17,898	17,859	17,819	17,779	17,740	17,700	17,660	17,621	17,581	213,590
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9805185	0.9869957	0.9878612	0.9932946	0.9786963	0.9784317	0.9795263	0.9805871	0.9872055	0.9936031	0.9943227	0.9802158	
11.	Demand Jurisdictional Factor		0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	
12.	Retail Energy-Related Recoverable Costs (E)		17,666	17,744	17,720	17,778	17,479	17,435	17,415	17,396	17,474	17,547	17,521	17,233	210,408
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$17,666	\$17,744	\$17,720	\$17,778	\$17,479	\$17,435	\$17,415	\$17,396	\$17,474	\$17,547	\$17,521	\$17,233	\$210,408

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.42
- (B) 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) Line 6 x 2.9324% x 1/12.
- (D) Applicable depreciation rate is 3.1%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Final True-Up Amount for the Period
January 2010 to December 2010

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	\$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)	\$2,706,507	\$2,706,507	\$2,706,507	\$2,706,507	\$2,706,507	\$2,706,507	\$2,706,507	\$2,706,507	\$2,706,507	\$2,706,507	\$2,706,507	\$2,706,507	\$2,706,507	\$2,706,507
3.	Less: Accumulated Depreciation	(120,266)	(126,071)	(131,876)	(137,681)	(143,486)	(149,291)	(155,096)	(160,901)	(166,706)	(172,511)	(178,316)	(184,121)	(189,926)	
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)	\$2,586,241	2,580,436	2,574,631	2,568,826	2,563,021	2,557,216	2,551,411	2,545,606	2,539,801	2,533,996	2,528,191	2,522,386	2,516,581	
6.	Average Net Investment		2,583,339	2,577,534	2,571,729	2,565,924	2,560,119	2,554,314	2,548,509	2,542,704	2,536,899	2,531,094	2,525,289	2,519,484	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		18,770	18,728	18,685	18,643	18,601	18,559	18,517	18,474	18,432	18,390	18,348	18,306	\$222,453
b.	Debt Component Grossed Up For Taxes (C)		6,313	6,299	6,284	6,270	6,256	6,242	6,228	6,214	6,199	6,185	6,171	6,157	74,818
8.	Investment Expenses														
a.	Depreciation (D)		5,805	5,805	5,805	5,805	5,805	5,805	5,805	5,805	5,805	5,805	5,805	5,805	69,660
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)		30,888	30,832	30,774	30,718	30,662	30,606	30,550	30,493	30,436	30,380	30,324	30,268	366,931
a.	Recoverable Costs Allocated to Energy		30,888	30,832	30,774	30,718	30,662	30,606	30,550	30,493	30,436	30,380	30,324	30,268	366,931
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9805185	0.9869957	0.9878612	0.9932946	0.9786963	0.9784317	0.9795263	0.9805871	0.9872055	0.9936031	0.9943227	0.9802158	
11.	Demand Jurisdictional Factor		0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	
12.	Retail Energy-Related Recoverable Costs (E)		30,286	30,431	30,400	30,512	30,009	29,946	29,925	29,901	30,047	30,186	30,152	29,669	361,464
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$30,286	\$30,431	\$30,400	\$30,512	\$30,009	\$29,946	\$29,925	\$29,901	\$30,047	\$30,186	\$30,152	\$29,669	\$361,464

Notes:

- (A) Applicable depreciable base for Big Bend, account 312.43 (\$1,995,677) and 315.43 (\$710,830)
- (B) 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) Line 6 x 2.9324% x 1/12.
- (D) Applicable depreciation rate is 2.6% and 2.5%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Final True-Up Amount for the Period
January 2010 to December 2010

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		\$3,190,980	\$2,637,597	\$2,838,638	\$555,917	\$259,637	\$1,376,562	(\$193,218)	\$136,407	\$68,902	\$67,968	\$71,708	\$69,068	\$11,080,166
b.	Clearings to Plant		0	0	0	82,142,208	259,637	1,376,562	(193,218)	136,407	68,902	57,439	49,799	(5,075)	\$83,892,661
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$65,168,809	\$68,359,789	\$70,997,386	\$73,836,024	\$82,142,208	\$82,401,845	\$83,778,408	\$83,585,190	\$83,721,596	\$83,790,498	\$83,847,936	\$83,897,736	\$83,892,661	
3.	Less: Accumulated Depreciation	0	0	0	0	0	(180,762)	(362,097)	(546,424)	(730,323)	(914,522)	(1,098,873)	(1,283,350)	(1,467,937)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	10,529	32,438	106,581	
5.	Net Investment (Lines 2 + 3 + 4)	\$65,168,809	68,359,789	70,997,386	73,836,024	82,142,208	82,221,083	83,416,311	83,038,766	82,991,273	82,875,976	82,759,592	82,646,824	82,531,305	
6.	Average Net Investment		66,764,299	69,678,588	72,416,705	77,989,116	82,181,646	82,818,697	83,227,538	83,015,019	82,933,625	82,817,784	82,703,208	82,589,064	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		0	0	0	226,657	597,104	601,733	604,704	603,159	602,568	601,726	600,894	600,065	\$5,038,610
b.	Debt Component Grossed Up For Taxes (C)		0	0	0	75,232	200,825	202,381	203,380	202,861	202,662	202,379	202,099	201,820	1,694,639
8.	Investment Expenses														
a.	Depreciation (D)		0	0	0	0	180,762	181,335	184,327	183,899	184,199	184,351	184,477	184,587	1,467,937
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	302,889	978,691	985,449	992,411	989,919	989,429	988,456	987,470	986,472	8,201,186
a.	Recoverable Costs Allocated to Energy		0	0	0	302,889	978,691	985,449	992,411	989,919	989,429	988,456	987,470	986,472	8,201,186
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9805185	0.9869957	0.9878612	0.9932946	0.9786963	0.9784317	0.9795263	0.9805871	0.9872055	0.9936031	0.9943227	0.9802158	
11.	Demand Jurisdictional Factor		0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	
12.	Retail Energy-Related Recoverable Costs (E)		0	0	0	300,858	957,841	964,195	972,093	970,702	976,770	982,133	981,864	966,955	8,073,411
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13) (F)		\$0	\$0	\$0	\$300,858	\$957,841	\$964,195	\$972,093	\$970,702	\$976,770	\$982,133	\$981,864	\$966,955	\$8,073,411

Notes:

- (A) Applicable depreciable base for Big Bend; account 311.41 (\$22,276,550), 312.41(\$46,705,757), 315.41(\$14,063,245) and 316.41(\$847,109).
- (B) 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) Line 6 x 2.9324% x 1/12.
- (D) Applicable depreciation rate is 1.4%, 3.3%, 2.5% and 1.2%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Final True-Up Amount for the Period
 January 2010 to December 2010

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		(\$156,373)	\$53,155	\$24,117	\$6,931	\$126	\$925	(\$22)	\$679	\$0	\$10,529	\$21,909	\$74,143	\$36,119
b.	Clearings to Plant		(156,373)	53,155	24,117	6,931	126	925	(22)	679	0	0	0	0	(\$70,462)
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)	\$91,565,985	\$91,409,611	\$91,462,765	\$91,486,883	\$91,493,814	\$91,493,940	\$91,494,865	\$91,494,843	\$91,495,521	\$91,495,521	\$91,495,521	\$91,495,521	\$91,495,521	\$91,495,521
3.	Less: Accumulated Depreciation	(707,624)	(903,683)	(1,099,406)	(1,295,243)	(1,491,133)	(1,687,037)	(1,882,941)	(2,078,848)	(2,274,864)	(2,470,881)	(2,666,898)	(2,862,915)	(3,058,932)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	10,529	32,438	106,581	
5.	Net Investment (Lines 2 + 3 + 4)	\$90,858,361	\$90,505,928	\$90,363,359	\$90,191,640	\$90,002,681	\$89,806,903	\$89,611,924	\$89,415,995	\$89,220,657	\$89,024,640	\$88,839,152	\$88,665,044	\$88,543,170	
6.	Average Net Investment		90,682,144	90,434,644	90,277,500	90,097,160	89,904,792	89,709,413	89,513,959	89,318,326	89,122,649	88,931,896	88,752,098	88,604,107	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		658,866	657,068	655,926	654,616	653,218	651,799	650,379	648,957	647,535	646,150	644,843	643,768	\$7,813,125
b.	Debt Component Grossed Up For Taxes (C)		221,597	220,992	220,608	220,167	219,697	219,220	218,742	218,264	217,786	217,320	216,881	216,519	2,627,793
8.	Investment Expenses														
a.	Depreciation (D)		196,059	195,723	195,837	195,890	195,904	195,904	195,907	196,016	196,017	196,017	196,017	196,017	2,351,308
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)		1,076,522	1,073,783	1,072,371	1,070,673	1,068,819	1,066,923	1,065,028	1,063,237	1,061,338	1,059,487	1,057,741	1,056,304	12,792,226
a.	Recoverable Costs Allocated to Energy		1,076,522	1,073,783	1,072,371	1,070,673	1,068,819	1,066,923	1,065,028	1,063,237	1,061,338	1,059,487	1,057,741	1,056,304	12,792,226
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9805185	0.9869957	0.9878612	0.9932946	0.9786963	0.9784317	0.9795263	0.9805871	0.9872055	0.9936031	0.9943227	0.9802158	
11.	Demand Jurisdictional Factor		0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	
12.	Retail Energy-Related Recoverable Costs (E)		1,055,550	1,059,819	1,059,354	1,063,494	1,046,049	1,043,911	1,043,223	1,042,596	1,047,759	1,052,710	1,051,736	1,035,406	12,601,607
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13) (F)		\$1,055,550	\$1,059,819	\$1,059,354	\$1,063,494	\$1,046,049	\$1,043,911	\$1,043,223	\$1,042,596	\$1,047,759	\$1,052,710	\$1,051,736	\$1,035,406	\$12,601,607

Notes:

- (A) Applicable depreciable base for Big Bend; account 311.42 (\$25,208,869), 312.42 (\$49,413,609), 315.42 (\$15,914,427) and 316.42 (\$958,616).
- (B) 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) Line 6 x 2.9324% x 1/12.
- (D) Applicable depreciation rates are 1.6%, 3.1%, 2.5% and 2.0%.
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Final True-Up Amount for the Period
January 2010 to December 2010

Form 42-8A
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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		\$16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,239	\$383,794	\$386,050
b.	Clearings to Plant		16	0	0	0	0	0	0	0	0	0	0	0	16
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)	\$78,714,867	\$78,714,863	\$78,714,883	\$78,714,883	\$78,714,883	\$78,714,883	\$78,714,883	\$78,714,883	\$78,714,883	\$78,714,883	\$78,714,883	\$78,714,883	\$78,714,883	
3.	Less: Accumulated Depreciation	(2,915,033)	(3,059,206)	(3,203,379)	(3,347,552)	(3,491,725)	(3,635,898)	(3,780,071)	(3,924,244)	(4,068,417)	(4,212,590)	(4,356,763)	(4,500,936)	(4,645,109)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	2,239	386,034	
5.	Net Investment (Lines 2 + 3 + 4)	\$75,799,834	\$75,655,677	\$75,511,504	\$75,367,331	\$75,223,158	\$75,078,985	\$74,934,812	\$74,790,639	\$74,646,466	\$74,502,293	\$74,358,120	\$74,216,186	\$74,455,807	
6.	Average Net Investment		75,727,755	75,583,590	75,439,417	75,295,244	75,151,071	75,006,898	74,862,725	74,718,552	74,574,379	74,430,206	74,287,153	74,335,996	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		550,213	549,165	548,118	547,070	546,023	544,975	543,928	542,880	541,833	540,785	539,746	540,101	\$6,534,837
b.	Debt Component Grossed Up For Taxes (C)		185,053	184,701	184,349	183,996	183,644	183,292	182,940	182,587	182,235	181,883	181,533	181,652	2,197,865
8.	Investment Expenses														
a.	Depreciation (D)		144,173	144,173	144,173	144,173	144,173	144,173	144,173	144,173	144,173	144,173	144,173	144,173	1,730,076
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)		879,439	878,039	876,640	875,239	873,840	872,440	871,041	869,640	868,241	866,841	865,452	865,926	10,462,778
a.	Recoverable Costs Allocated to Energy		879,439	878,039	876,640	875,239	873,840	872,440	871,041	869,640	868,241	866,841	865,452	865,926	10,462,778
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9805185	0.9869957	0.9878612	0.9932946	0.9786963	0.9784317	0.9795263	0.9805871	0.9872055	0.9936031	0.9943227	0.9802158	
11.	Demand Jurisdictional Factor		0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	
12.	Retail Energy-Related Recoverable Costs (E)		862,306	866,621	865,999	869,370	855,224	853,623	853,208	852,758	857,132	861,296	860,539	848,794	10,306,870
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13) (F)		\$862,306	\$866,621	\$865,999	\$869,370	\$855,224	\$853,623	\$853,208	\$852,758	\$857,132	\$861,296	\$860,539	\$848,794	\$10,306,870

- Notes:**
- (A) Applicable depreciable base for Big Bend; account 311.43 (\$21,689,422), 312.43 (\$42,509,823), 315.43 (\$13,690,954) and 316.43 (\$824,684).
 - (B) 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) Line 6 x 2.9324% x 1/12.
 - (D) Applicable depreciation rates are 1.2%, 2.6%, 2.5%, and 2.7%
 - (E) Line 9a x Line 10
 - (F) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Final True-Up Amount for the Period
January 2010 to December 2010

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		\$317,772	\$158,623	\$643,493	\$536,079	\$14,603	(\$345)	(\$514)	(\$15)	\$0	\$0	\$0	\$0	\$1,669,696
b.	Clearings to Plant		317,772	158,623	643,493	536,079	14,603	(345)	(514)	(15)	0	0	0	0	1,669,696
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	\$61,501,109	\$61,659,732	\$62,303,225	\$62,839,304	\$62,853,907	\$62,853,562	\$62,853,048	\$62,853,033	\$62,853,033	\$62,853,033	\$62,853,033	\$62,853,033	
3.	Less: Accumulated Depreciation	(3,851,689)	(3,956,947)	(4,062,841)	(4,169,052)	(4,276,550)	(4,385,120)	(4,493,719)	(4,602,318)	(4,710,916)	(4,819,514)	(4,928,112)	(5,036,710)	(5,145,308)	
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)	\$57,331,648	\$57,544,162	\$57,596,891	\$58,134,173	\$58,562,754	\$58,468,787	\$58,359,843	\$58,250,730	\$58,142,117	\$58,033,519	\$57,924,921	\$57,816,323	\$57,707,725	
6.	Average Net Investment		57,437,905	57,570,527	57,865,532	58,348,464	58,515,771	58,414,315	58,305,287	58,196,424	58,087,818	57,979,220	57,870,622	57,762,024	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		417,325	418,288	420,432	423,940	425,156	424,419	423,627	422,836	422,047	421,258	420,469	419,680	\$5,059,477
b.	Debt Component Grossed Up For Taxes (C)		140,359	140,683	141,404	142,584	142,993	142,745	142,479	142,213	141,947	141,682	141,417	141,151	1,701,657
8.	Investment Expenses														
a.	Depreciation (D)		105,258	105,894	106,211	107,498	108,570	108,599	108,599	108,598	108,598	108,598	108,598	108,598	1,293,619
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)		662,942	664,865	668,047	674,022	676,719	675,763	674,705	673,647	672,592	671,538	670,484	669,429	8,054,753
a.	Recoverable Costs Allocated to Energy		662,942	664,865	668,047	674,022	676,719	675,763	674,705	673,647	672,592	671,538	670,484	669,429	8,054,753
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9805185	0.9869957	0.9878612	0.9932946	0.9786963	0.9784317	0.9795263	0.9805871	0.9872055	0.9936031	0.9943227	0.9802158	
11.	Demand Jurisdictional Factor		0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	
12.	Retail Energy-Related Recoverable Costs (E)		650,027	656,219	659,938	669,502	662,302	661,188	660,891	660,570	663,987	667,242	666,677	656,185	7,934,728
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13) (F)		\$650,027	\$656,219	\$659,938	\$669,502	\$662,302	\$661,188	\$660,891	\$660,570	\$663,987	\$667,242	\$666,677	\$656,185	\$7,934,728

Notes:

- (A) Applicable depreciable base for Big Bend, account 311.44 (\$16,857,250), 312.44 (\$34,665,822), 315.44 (\$10,642,027), and 316.44 (\$687,934).
- (B) 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) Line 6 x 2.9324% x 1/12.
- (D) Applicable depreciation rate is 1.4%, 2.4%, 2.1%, and 1.7%.
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Final True-Up Amount for the Period
January 2010 to December 2010

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		\$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)	\$11,566,029	\$11,566,029	\$11,566,029	\$11,566,029	\$11,566,029	\$11,566,029	\$11,566,029	\$11,566,029	\$11,566,029	\$11,566,029	\$11,566,029	\$11,566,029	\$11,566,029	\$11,566,029
3.	Less: Accumulated Depreciation	(560,965)	(583,254)	(605,543)	(627,832)	(650,121)	(672,410)	(694,699)	(716,988)	(739,277)	(761,566)	(783,855)	(806,144)	(828,433)	(828,433)
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)	\$11,005,064	10,982,775	10,960,486	10,938,197	10,915,908	10,893,619	10,871,330	10,849,041	10,826,752	10,804,463	10,782,174	10,759,885	10,737,596	
6.	Average Net Investment		10,993,919	10,971,630	10,949,341	10,927,052	10,904,763	10,882,474	10,860,185	10,837,896	10,815,607	10,793,318	10,771,029	10,748,740	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		79,878	79,716	79,554	79,392	79,230	79,068	78,906	78,745	78,583	78,421	78,259	78,097	\$947,849
b.	Debt Component Grossed Up For Taxes (C)		26,865	26,811	26,757	26,702	26,648	26,593	26,539	26,484	26,430	26,375	26,321	26,266	318,791
8.	Investment Expenses														
a.	Depreciation (D)		22,289	22,289	22,289	22,289	22,289	22,289	22,289	22,289	22,289	22,289	22,289	22,289	267,468
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)		129,032	128,816	128,600	128,383	128,167	127,950	127,734	127,518	127,302	127,085	126,869	126,652	1,534,108
a.	Recoverable Costs Allocated to Energy		129,032	128,816	128,600	128,383	128,167	127,950	127,734	127,518	127,302	127,085	126,869	126,652	1,534,108
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9805185	0.9869957	0.9878612	0.9932946	0.9786963	0.9784317	0.9795263	0.9805871	0.9872055	0.9936031	0.9943227	0.9802158	
11.	Demand Jurisdictional Factor		0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	
12.	Retail Energy-Related Recoverable Costs (E)		126,518	127,141	127,039	127,522	125,437	125,190	125,119	125,043	125,673	126,272	126,149	124,146	1,511,249
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$126,518	\$127,141	\$127,039	\$127,522	\$125,437	\$125,190	\$125,119	\$125,043	\$125,673	\$126,272	\$126,149	\$124,146	\$1,511,249

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

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Final True-Up Amount for the Period
January 2010 to December 2010

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$1,715	\$4,327	\$8,297	\$1,311	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15,650
b.	Clearings to Plant		1,715	4,327	8,297	1,311	0	0	0	0	0	0	0	0	\$15,650
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)	\$1,153,403	\$1,155,118	\$1,159,445	\$1,167,742	\$1,169,053	\$1,169,053	\$1,169,053	\$1,169,053	\$1,169,053	\$1,169,053	\$1,169,053	\$1,169,053	\$1,169,053	
3.	Less: Accumulated Depreciation	(22,374)	(25,258)	(28,146)	(31,045)	(33,964)	(36,887)	(39,810)	(42,733)	(45,656)	(48,579)	(51,502)	(54,425)	(57,348)	
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)	\$1,131,029	\$1,129,860	\$1,131,299	\$1,136,697	\$1,135,089	\$1,132,166	\$1,129,243	\$1,126,320	\$1,123,397	\$1,120,474	\$1,117,551	\$1,114,628	\$1,111,705	
6.	Average Net Investment		1,130,445	1,130,580	1,133,998	1,135,893	1,133,628	1,130,705	1,127,782	1,124,859	1,121,936	1,119,013	1,116,090	1,113,167	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		8,213	8,214	8,239	8,253	8,237	8,215	8,194	8,173	8,152	8,130	8,109	8,088	\$98,217
b.	Debt Component Grossed Up For Taxes (C)		2,762	2,763	2,771	2,776	2,770	2,763	2,756	2,749	2,742	2,734	2,727	2,720	33,033
8.	Investment Expenses														
a.	Depreciation (D)		2,884	2,888	2,899	2,919	2,923	2,923	2,923	2,923	2,923	2,923	2,923	2,923	34,974
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)		13,859	13,865	13,909	13,948	13,930	13,901	13,873	13,845	13,817	13,787	13,759	13,731	166,224
a.	Recoverable Costs Allocated to Energy		13,859	13,865	13,909	13,948	13,930	13,901	13,873	13,845	13,817	13,787	13,759	13,731	166,224
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9805185	0.9869957	0.9878612	0.9932946	0.9786963	0.9784317	0.9795263	0.9805871	0.9872055	0.9936031	0.9943227	0.9802158	
11.	Demand Jurisdictional Factor		0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	
12.	Retail Energy-Related Recoverable Costs (E)		13,589	13,685	13,740	13,854	13,833	13,601	13,589	13,576	13,640	13,699	13,681	13,459	163,746
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$13,589	\$13,685	\$13,740	\$13,854	\$13,833	\$13,601	\$13,589	\$13,576	\$13,640	\$13,699	\$13,681	\$13,459	\$163,746

Notes:

- (A) Applicable depreciable base for Big Bend and Polk; accounts 315.40 (\$1,169,053). Accounts 312.41, 312.43, 312.44, and 345.81 will be applicable when in-service.
- (B) 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) Line 6 x 2.9324% x 1/12.
- (D) Applicable depreciation rate is 3.0%, 3.3%, 2.6%, 2.4% and 3.1%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Final True-Up Amount for the Period
 January 2010 to December 2010

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	48,181	0	0	0	0	0	0	0	0	48,181
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	(41,853)	(41,685)	(41,543)	(41,372)	(41,259)	(41,142)	(40,987)	(40,785)	(40,587)	(40,434)	(40,248)	(40,041)	(39,823)	
3.	Total Working Capital Balance	(\$41,853)	(41,685)	(41,543)	(41,372)	(41,259)	(41,142)	(40,987)	(40,785)	(40,587)	(40,434)	(40,248)	(40,041)	(39,823)	
4.	Average Net Working Capital Balance		(\$41,769)	(\$41,614)	(\$41,458)	(\$41,316)	(\$41,200)	(\$41,064)	(\$40,886)	(\$40,686)	(\$40,511)	(\$40,341)	(\$40,145)	(\$39,932)	
5.	Return on Average Net Working Capital Balance														
a.	Equity Component Grossed Up For Taxes (A)		(303)	(302)	(301)	(300)	(299)	(298)	(297)	(296)	(294)	(293)	(292)	(290)	(3,565)
b.	Debt Component Grossed Up For Taxes (B)		(102)	(102)	(101)	(101)	(101)	(100)	(100)	(99)	(99)	(99)	(98)	(98)	(1,200)
6.	Total Return Component (C)		(405)	(404)	(402)	(401)	(400)	(398)	(397)	(395)	(393)	(392)	(390)	(388)	(4,765)
7.	Expenses:														
a.	Gains		0	0	0	(48,181)	0	0	0	0	0	0	0	0	(48,181)
b.	Losses		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	SO ₂ Allowance Expense		1,756	464	1,648	882	445	370	704	(140)	262	882	(154)	357	7,476
8.	Net Expenses (D)		1,756	464	1,648	(47,299)	445	370	704	(140)	262	882	(154)	357	(40,705)
9.	Total System Recoverable Expenses (Lines 6 + 8)		1,351	60	1,246	(47,700)	45	(28)	307	(535)	(131)	490	(544)	(31)	(45,470)
a.	Recoverable Costs Allocated to Energy		1,351	60	1,246	(47,700)	45	(28)	307	(535)	(131)	490	(544)	(31)	(45,470)
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9805185	0.9869957	0.9878612	0.9932946	0.9786963	0.9784317	0.9795263	0.9805871	0.9872055	0.9936031	0.9943227	0.9802158	
11.	Demand Jurisdictional Factor		0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	
12.	Retail Energy-Related Recoverable Costs (D)		1,325	59	1,231	(47,380)	44	(27)	301	(525)	(129)	487	(541)	(30)	(45,185)
13.	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Juris. Recoverable Costs (Lines 12 + 13)		\$1,325	\$59	\$1,231	(\$47,380)	\$44	(\$27)	\$301	(\$525)	(\$129)	\$487	(\$541)	(\$30)	(\$45,185)

Notes:

- (A) 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).
- (B) Line 4 x 2.9324% x 1/12.
- (C) Line 8 is reported on Schedules 6A and 7A
- (D) Line 8 is reported on Schedules 4A and 5A
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Final True-Up Amount for the Period
January 2010 to December 2010

Calculation of Revenue Requirement Rate of Return
 (In Dollars)

	(1)	(2)	(3)	(4)
	Jurisdictional Rate Base 2009 Test Year (\$000)	Ratio %	Cost Rate %	Weighted Cost Rate %
Long Term Debt	\$ 1,384,999	40.29%	6.80%	2.7397%
Short Term Debt	7,905	0.23%	2.75%	0.0063%
Preferred Stock	0	0.00%	0.00%	0.0000%
Customer Deposits	99,502	2.89%	6.07%	0.1754%
Common Equity	1,632,612	47.49%	11.25%	5.3426%
Deferred ITC - Weighted Cost	8,964	0.26%	9.19%	0.0239%
Accumulated Deferred Income Taxes - Zero Cost ITCs	<u>303,629</u>	<u>8.83%</u>	0.00%	<u>0.0000%</u>
Total	\$ <u>3,437,611</u>	<u>100.00%</u>		<u>8.2879%</u>

ITC split between Debt and Equity:

Long Term Debt	\$ 1,384,999	Long Term Debt	45.78%
Short Term Debt	7,905	Short Term Debt	0.26%
Equity - Preferred	0	Equity - Preferred	0.00%
Equity - Common	<u>1,632,612</u>	Equity - Common	<u>53.96%</u>
Total	\$ <u>3,025,516</u>	Total	<u>100.00%</u>

Deferred ITC - Weighted Cost:

Debt = .0239% * 46.04%	0.0110%
Equity = .0239% * 53.96%	<u>0.0129%</u>
Weighted Cost	<u>0.0239%</u>

Total Equity Cost Rate:

Preferred Stock	0.0000%
Common Equity	5.3426%
Deferred ITC - Weighted Cost	<u>0.0129%</u>
	5.3555%
Times Tax Multiplier	1.628002
Total Equity Component	<u>8.7188%</u>

Total Debt Cost Rate:

Long Term Debt	2.7397%
Short Term Debt	0.0063%
Customer Deposits	0.1754%
Deferred ITC - Weighted Cost	<u>0.0110%</u>
Total Debt Component	<u>2.9324%</u>

Notes:

Column (1) - From Order No. PSC-09-0571-FOF-EI
 Column (2) - Column (1) / Total Column (1)
 Column (3) - From Order No. PSC-09-0571-FOF-EI
 Column (4) - Column (2) x Column (3)