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Docket No. 20180045-EI
Comprehensive Exhibit List for Entry into Hearing Record
August 20, 2018

EXH #	Witness	I.D. # As Filed	Exhibit Description	Issue Nos.	Entered
STAFF					
1		Exhibit List	Comprehensive Exhibit List		
TAMPA ELECTRIC COMPANY– (DIRECT)					
2	Alan D. Felsenthal	ADF-1	Depreciation Timing Difference Example; ARAM Illustration.	1b, 1c, 1d, 1e, 2, 3	**Stipulated**
3	Valerie Strickland	VS-1[1]	Estimated and Revised Excess ADIT; 2018 Tax Expense under the TCJA; MFR C-22	1b, 1c, 1d, 1e, 2, 3	**Stipulated**
4	Jeffrey S. Chronister	JSC-1	2017 Agreement; Amended Implementation Stipulation; 2018 Forecasted Earnings Surveillance Report as Filed on March 16, 2018; 2018 Forecasted Earnings Surveillance Report Updated for Effect of TCJA; Calculation of Annual Revenue Requirement Reduction Required by the 2017 Agreement; Calculation of the Adjustment to the Annual Revenue Requirement Reduction Due to the First SoBRA Budget Difference and Tax Reform Adjustment.	1a, 1h, 4, 5, 6, 7, 8, 9, 10, 13	**Stipulated**

[1]VS-1 Document No. 2, Revised on June 7, 2018.

5	William R. Ashburn	WRA-1	Base Revenue by Rate Schedule; Rollup Base Revenue by Rate Class; Typical Bills Reflecting Tax Reform Base Rate Decrease; Redline Tariffs Reflecting Tax Reform Base Rate Decrease; Clean Tariffs Reflecting Tax Reform Base Rate Decrease.	11, 12	**Stipulated**
OFFICE OF PUBLIC COUNSEL – (DIRECT)					
6	Ralph Smith	RCS-1	Summary Of Experience and Qualifications	1-10, 12, 13	**Stipulated**
STAFF – (DIRECT)					
7	Valerie Strickland (1-4, 6, 8-10)		TECO Response to OPC 1ST Interrogatory Nos. 1-10. *[Bates No. 00001-00034]*	1-13	**Stipulated**
8	Valerie Strickland (11-13, 15-17, 19-21)		TECO Response to OPC 2nd Interrogatory Nos. 11-24. **(See additional files contained on Staff Hearing Exhibit CD/USB for 18 and 20.)** *[Bates No. 00035-00078]*	1-13	**Stipulated**
9	Valerie Strickland (25)		TECO Response to OPC 3rd Interrogatory Nos. 25-28. **(See additional files contained on Staff Hearing Exhibit CD/USB for 25.)** *[Bates No. 00079-00088]*	1-13	**Stipulated**
10	Valerie Strickland		TECO Response to OPC 4th Interrogatory No. 29. *[Bates No. 00089-00093]*	1-13	**Stipulated**

11	Valerie Strickland; Bill Ashburn; Alan D. Felsenthal; Jeffrey S. Chronister		TECO Response to OPC 1ST Production of Documents Nos. 1-5 *[Bates No. 00094-00141]*	1-13	**Stipulated**
12	Valerie Strickland; Bill Ashburn; Alan D. Felsenthal; Jeffrey S. Chronister		TECO Response to OPC 2nd Production of Documents Nos. 6-8. **(See additional files contained on Staff Hearing Exhibit CD/USB for 8.)** *[Bates No. 00142-00147]*	1-13	**Stipulated**
13	Valerie Strickland; Bill Ashburn; Alan D. Felsenthal; Jeffrey S. Chronister		TECO Response to OPC 3rd Production of Documents No. 9 *[Bates No. 00148-00151]*	1-13	**Stipulated**
14	Valerie Strickland; Bill Ashburn; Alan D. Felsenthal; Jeffrey S. Chronister		TECO Response to OPC 4th Production of Documents No. 10 *[Bates No. 00152-00171]*	1-13	**Stipulated**

EXHIBIT

OF

ALAN D. FELSENTHAL

ON BEHALF OF TAMPA ELECTRIC COMPANY

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20180045-EI EXHIBIT: 2
PARTY: TAMPA ELECTRIC COMPANY–(DIRECT)
DESCRIPTION: Alan D. Felsenthal ADF-1

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Depreciation Timing Difference Example

Year	Book Depreciation	Tax Depreciation	Difference	Cumulative Difference
1	1,000,000	2,000,000	1,000,000	1,000,000
2	1,000,000	3,200,000	2,200,000	3,200,000
3	1,000,000	1,920,000	920,000	4,120,000
4	1,000,000	1,152,000	152,000	4,272,000
5	1,000,000	1,152,000	152,000	4,424,000
6	1,000,000	576,000	(424,000)	4,000,000
7	1,000,000		(1,000,000)	3,000,000
8	1,000,000		(1,000,000)	2,000,000
9	1,000,000		(1,000,000)	1,000,000
10	1,000,000		(1,000,000)	0
Total	10,000,000	10,000,000	0	

ARAM Illustration

		(A)	(B)	(A x B = C)	(A x D = E)	(C-E=F)	(G)	(F x G = H)	(F x J = I)	(J)	(K)
Line No.	**Year**	**Asset Cost**	**5-year MACRS Tax Rate**	**Tax Depreciation**	**Book Depreciation 10 years S/L**	**Tax over Book Difference**	**Tax Rate**	**Originating Deferred**	**Reversing Deferred**	**Average Rate**	**ADIT**
1	2016	1,000,000.00	20.000%	200,000.00	100,000.00	100,000.00	35%	35,000.00			35,000.00
2	2017		32.000%	320,000.00	100,000.00	220,000.00	35%	77,000.00			112,000.00
3	2018		19.200%	192,000.00	100,000.00	92,000.00	21%	19,320.00			131,320.00
4	2019		11.520%	115,200.00	100,000.00	15,200.00	21%	3,192.00			134,512.00
5	2020		11.520%	115,200.00	100,000.00	15,200.00	21%	3,192.00			137,704.00
6	2021		5.760%	57,600.00	100,000.00	(42,400.00)	21%		(13,197.67)	31.1266%	124,506.33
7	2022		0.000%	-	100,000.00	(100,000.00)	21%		(31,126.58)	31.1266%	93,379.75
8	2023		0.000%	-	100,000.00	(100,000.00)	21%		(31,126.58)	31.1266%	62,253.16
9	2024		0.000%	-	100,000.00	(100,000.00)	21%		(31,126.58)	31.1266%	31,126.58
10	2025		0.000%	-	100,000.00	(100,000.00)	21%		(31,126.58)	31.1266%	-
				1,000,000.00	1,000,000.00	-		137,704.00	(137,704.00)		

$1,000,000 asset placed in service on January 1, 2016

Book depreciation using straight-line method, 10-year life, no half-year convention

Tax Depreciation using MACRS, five-year life

Average rate (Column J) computed when the book/tax difference reverses (2021). Computation is based on dividing the ADIT balance ($137,704 in Column K) by the cumulative book-tax differences at the beginning of the year ($442,400, total increases in Column F)

DOCKET NO. 20180045-EI
EXHIBIT NO. ____ (ADF-1)
WITNESS: FELSENTHAL
DOCUMENT NO. 2
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EXHIBIT

OF

VALERIE STRICKLAND

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20180045-EI EXHIBIT: 3
PARTY: TAMPA ELECTRIC COMPANY–(DIRECT)
DESCRIPTION: Valerie Strickland VS-1

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Estimated Excess ADIT as of December 31, 2017

Tampa Electric	Beginning Balance	True-Up Activity	Gross Timing Difference	DIT Beginning Balance	Current Activity	True up/ Reclass Activity	Adjustment Activity	After Tax Deferred Tax Liability	Rate	Normalization	Excess DTL
401K - PERFORMANCE MATCH	1,413,314	0	1,413,314	545,186	(147,821)	0	(39,161)	358,204	0.25	Unprotected	(186,981)
ACC DEF ITC 10% - 1975 - GT	(8)	0	(8)	(5)	0	0	2	(2)	0.28	Unprotected	2
ACC DEF ITC 10% - 1980	11,972	0	11,972	6,822	109	0	(3,563)	3,368	0.28	Unprotected	(3,454)
ACC DEF ITC 10% - 1981 - NU	351	0	351	200	5	0	(106)	99	0.28	Unprotected	(101)
ACC DEF ITC 10% - 1982	232,512	0	232,512	132,485	3,197	0	(70,279)	65,404	0.28	Unprotected	(67,081)
ACC DEF ITC 10% - 1982 - NU	739	0	739	421	10	0	(223)	208	0.28	Unprotected	(213)
ACC DEF ITC 10% - 1984	148,416	0	148,416	84,568	1,905	0	(44,724)	41,749	0.28	Unprotected	(42,819)
ACC DEF ITC 10% - 1984 - GT	17,832	0	17,832	10,161	229	0	(5,374)	5,016	0.28	Unprotected	(5,145)
ACC DEF ITC 10% - 1985 - GT	5,014	0	5,014	2,857	62	0	(1,508)	1,410	0.28	Unprotected	(1,447)
ACC DEF ITC 10% - 1986	299,660	0	299,660	170,746	3,558	0	(90,011)	84,293	0.28	Unprotected	(86,454)
ACC DEF ITC 10% - 1986 - GT	397	0	397	226	5	0	(119)	112	0.28	Unprotected	(115)
ACC DEF ITC 10% - 1987	125,422	0	125,422	71,466	1,433	0	(37,618)	35,281	0.28	Unprotected	(36,185)
ACC DEF ITC 10% - 1988	119,055	0	119,055	67,838	1,310	0	(35,659)	33,489	0.28	Unprotected	(34,348)
ACC DEF ITC 10% - 1989	21,364	0	21,364	12,173	227	0	(6,391)	6,010	0.28	Unprotected	(6,164)
ACC DEF ITC 10% - 1990	2,097	0	2,097	1,195	22	0	(627)	590	0.28	Unprotected	(605)
ACC DEF ITC 30% - 2015 - SOLAR	(122,411)	0	(122,411)	(69,750)	17,298	0	18,019	(34,434)	0.28	Unprotected	35,316
ACC DEF ITC 30% - 2016 - SOLAR	(47,755)	0	(47,755)	(27,211)	13,228	0	550	(13,433)	0.28	Unprotected	13,778
ACC DEF ITC 30% - 2017- SOLAR	(327,750)	0	(327,750)	(186,752)	94,558	0	0	(92,194)	0.28	Unprotected	94,558
ACC DEF ITC 8% - 1983	129,680	0	129,680	73,892	1,729	0	(39,142)	36,478	0.28	Unprotected	(37,413)
ACC DEF ITC 8% - 1983 - GT	2,283	0	2,283	1,301	30	0	(689)	642	0.28	Unprotected	(659)
ACC DEF ITC 8% - 1984	1,105,595	0	1,105,595	629,969	14,193	0	(333,164)	310,997	0.28	Unprotected	(318,971)
ACC DEF ITC 8% - 1985	703,159	0	703,159	400,661	8,681	0	(211,547)	197,794	0.28	Unprotected	(202,866)
ACC DEF ITC BB4 10% - 1981	168,851	0	168,851	96,211	2,084	0	(50,799)	47,497	0.28	Unprotected	(48,715)
ACC DEF ITC BB4 10% - 1982	1,286,920	0	1,286,920	733,288	15,888	0	(387,173)	362,003	0.28	Unprotected	(371,285)
ACC DEF ITC BB4 10% - 1984	737,253	0	737,253	420,087	9,102	0	(221,804)	207,385	0.28	Unprotected	(212,702)
ACC DEF ITC BB4 10% - 1986	28,182	0	28,182	16,058	334	0	(8,465)	7,927	0.28	Unprotected	(8,131)
ACC DEF ITC BB4 10% - 1987	26,419	0	26,419	15,053	302	0	(7,924)	7,431	0.28	Unprotected	(7,622)
ACC DEF ITC BB4 8% - 1983	2,009,195	0	2,009,195	1,144,840	24,805	0	(604,471)	565,174	0.28	Unprotected	(579,666)
ACC DEF ITC BB4 8% - 1984	539,795	0	539,795	307,576	6,664	0	(162,399)	151,841	0.28	Unprotected	(155,735)
ACC DEF ITC BB4 8% - 1985	260,112	0	260,112	148,212	3,211	0	(78,255)	73,168	0.28	Unprotected	(75,044)
ACCRUED BONUS	13,766,654	0	13,766,654	5,310,487	(252,250)	0	(1,569,079)	3,489,158	0.25	Unprotected	(1,821,328)
AFUDC EQUITY	(189,962,004)	0	(189,962,004)	(73,277,843)	208,610	0	24,923,363	(48,145,870)	0.25	Unprotected	25,131,973
AFUDC EQUITY - DEPR	65,695,049	0	65,695,049	25,341,865	(955,393)	0	(7,736,062)	16,650,410	0.25	Unprotected	(8,691,455)
AMORT - BOND DISCOUNT	(584,472)	0	(584,472)	(225,460)	(15,998)	0	93,324	(148,134)	0.25	Unprotected	77,326
AMORT - BOND ISSUE COSTS	(578,156)	0	(578,156)	(223,024)	(21,995)	0	98,485	(146,534)	0.25	Unprotected	76,490
AMORT - BOND PREMIUM	(1,008,977)	0	(1,008,977)	(389,213)	(30,592)	0	164,079	(255,725)	0.25	Unprotected	133,488
AMORTIZATION FED	(169,004,894)	0	(169,004,894)	(59,151,713)	(641,938)	0	24,302,623	(35,491,028)	0.21	Unprotected	23,660,685
AMORTIZATION STATE	(169,004,894)	0	(169,004,894)	(6,041,925)	35,307	0	(1,336,644)	(7,343,263)	0.04	Unprotected	(1,301,338)
BAD DEBT	762,123	0	762,123	293,989	8,611	0	(109,440)	193,160	0.25	Unprotected	(100,829)
CIAC	151,141,690	0	151,141,690	58,302,907	(1,648,608)	0	(18,347,438)	38,306,861	0.25	Unprotected	(19,996,046)

Estimated Excess ADIT as of December 31, 2017

Tampa Electric	Beginning Balance	True-Up Activity	Gross Timing Difference	DIT Beginning Balance	Current Activity	True up/ Reclass Activity	Adjustment Activity	After Tax Deferred Tax Liability	Rate	Normalization	Excess DTL
COST OF REMOVAL	(514,365,658)	0	(514,365,658)	(198,416,552)	6,804,612	0	61,245,965	(130,365,976)	0.25	Unprotected	68,050,577
CURRENCY ADJ - UNREAL G/L	6,196	0	6,196	2,390	(880)	0	60	1,570	0.25	Unprotected	(820)
DEF SEP CO - EMERA FED NOL	0	0	0	0	(19,783,342)	0	19,783,342	0	0.00	Unprotected	-
DEF SEP CO - EMERA FED NOL-PROTECTED	141,309,588	0	141,309,588	49,458,356	0	0	(19,783,342)	29,675,013	0.21	Protected	(19,783,342)
DEF SEP CO - FED NOL - UNPROTECTED	194,143,570	0	194,143,570	67,950,250	0	0	(27,180,100)	40,770,150	0.21	Unprotected	(27,180,100)
DEF SEP CO - FL NOL	0	0	0	0	0	0	(0)	0	0.00	Unprotected	(0)
DEF SEP CO - FL NOL - UNPROTECTED	268,538,363	0	268,538,363	9,600,246	0	0	2,067,745	11,667,992	0.04	Unprotected	2,067,745
DEFERRED COMP	248,190	0	248,190	95,739	(32,835)	0	(0)	62,904	0.25	Unprotected	(32,836)
DEFERRED FUEL	(5,364,387)	0	(5,364,387)	(2,069,312)	(373,436)	0	1,083,145	(1,359,604)	0.25	Unprotected	709,708
DEFERRED INTEREST - BONDS	(11,393,068)	0	(11,393,068)	(4,394,876)	(460,634)	0	1,967,937	(2,887,573)	0.25	Unprotected	1,507,303
DEFERRED LEASE - NC	678,521	0	678,521	261,739	(7,928)	0	(81,840)	171,971	0.25	Unprotected	(89,768)
DEPRECIATION - BOOK	(12,596,149)	0	(12,596,149)	(4,858,965)	(24,400)	0	1,690,871	(3,192,494)	0.25	Protected	1,666,471
DEPRECIATION - BOOK TAX DIFF FED	(2,467,663,268)	0	(2,467,663,268)	(863,682,144)	50,072,377	0	295,400,480	(518,209,286)	0.21	Protected	345,472,858
DEPRECIATION - BOOK TAX DIFF STATE	(1,793,631,218)	0	(1,793,631,218)	(64,122,316)	(798,173)	0	(13,012,787)	(77,933,276)	0.04	Protected	(13,810,960)
DISMANTLEMENT COSTS	125,943,563	0	125,943,563	48,582,730	(156,920)	0	(16,505,413)	31,920,396	0.25	Unprotected	(16,662,333)
DREDGING	(2,183,942)	0	(2,183,942)	(842,456)	38,832	0	250,103	(553,520)	0.25	Unprotected	288,935
FAS 106 - NC	81,591,563	0	81,591,563	31,473,946	756,480	0	(11,551,043)	20,679,382	0.25	Unprotected	(10,794,564)
FAS 106 FAS 158	3,119,528	0	3,119,528	1,203,358	0	0	(412,714)	790,644	0.25	Unprotected	(412,714)
FAS 106 FAS 158 - C	9,640,008	0	9,640,008	3,718,633	(121,385)	0	(1,153,988)	2,443,260	0.25	Unprotected	(1,275,373)
FAS 106 FAS 158 - C 283	(9,640,008)	0	(9,640,008)	(3,718,633)	121,385	0	1,153,988	(2,443,260)	0.25	Unprotected	1,275,373
FAS 106 FAS 158 - NC	46,775,125	0	46,775,125	18,043,504	(2,465,563)	0	(3,722,786)	11,855,155	0.25	Unprotected	(6,188,349)
FAS 106 FAS 158 - NC 283	(46,775,125)	0	(46,775,125)	(18,043,504)	2,465,563	0	3,722,786	(11,855,155)	0.25	Unprotected	6,188,349
FAS 112	13,977,835	0	13,977,835	5,391,950	212,172	0	(2,061,440)	3,542,682	0.25	Unprotected	(1,849,268)
FIBER OPTIC	383,750	0	383,750	148,032	11,693	0	(62,463)	97,261	0.25	Unprotected	(50,770)
G/L - SALE OF ASSETS	79,543	0	79,543	30,684	1,958	0	(12,481)	20,160	0.25	Unprotected	(10,524)
GENERAL BUSINESS CREDIT	(22,320,526)	0	(22,320,526)	22,320,526	0	0	0	22,320,526	(1.00)	Unprotected	-
INSURANCE RESERVE - C	0	0	0	0	(428,224)	0	428,224	0	0.00	Unprotected	-
INSURANCE RESERVE - NC	(27,328,771)	0	(27,328,771)	(10,542,073)	13,057,664	0	(9,442,067)	(6,926,477)	0.25	Unprotected	3,615,596
ITC 30% - SOLAR	14,407,398	0	14,407,398	8,209,344	(3,241,948)	0	(914,682)	4,052,714	0.28	Unprotected	(4,156,630)
LEGAL EXPENSES	404,157	0	404,157	155,904	(49,674)	0	(3,796)	102,434	0.25	Unprotected	(53,470)
LONG TERM INCENTIVE	6,046,168	0	6,046,168	2,332,309	(619,196)	0	(180,712)	1,532,401	0.25	Unprotected	(799,908)
LOSS FROM GRANTOR TRUST	272,075	0	272,075	104,953	0	0	(35,996)	68,957	0.25	Unprotected	(35,996)
OCI FAS 133 - C	933,935	0	933,935	360,265	1,640,513	0	(1,764,073)	236,706	0.25	Unprotected	(123,560)
OCI FAS 133 - C 283	(933,935)	0	(933,935)	(360,265)	(1,640,513)	0	1,764,073	(236,706)	0.25	Unprotected	123,560
OCI FAS 133 - NC	0	0	0	0	162,435	0	(162,435)	0	0.00	Unprotected	-
OCI FAS 133 - NC 283	0	0	0	0	(162,435)	0	162,435	0	0.00	Unprotected	-

Estimated Excess ADIT as of December 31, 2017

Tampa Electric	Beginning Balance	True-Up Activity	Gross Timing Difference	DIT Beginning Balance	Current Activity	True up/ Reclass Activity	Adjustment Activity	After Tax Deferred Tax Liability	Rate	Normalization	Excess DTL
OCI FAS 133 INTEREST - NC	2,309,241	0	2,309,241	890,790	117,265	0	(422,778)	585,277	0.25	**Unprotected**	(305,513)
PENSION - NC	(176,830,203)	0	(176,830,203)	(68,212,251)	(66,382)	0	23,461,018	(44,817,615)	0.25	**Unprotected**	23,394,636
PENSION FAS 158	1,523,058	0	1,523,058	587,520	0	0	(201,501)	386,019	0.25	**Unprotected**	(201,501)
PENSION FAS 158 - NC	189,213,304	0	189,213,304	72,989,032	1,653,391	0	(26,686,311)	47,956,112	0.25	**Unprotected**	(25,032,920)
PENSION FAS 158 - NC 283	(189,213,304)	0	(189,213,304)	(72,989,032)	(1,653,391)	0	26,686,311	(47,956,112)	0.25	**Unprotected**	25,032,920
RATE CASE EXPENSE - NC	(1)	0	(1)	(0)	(62,609)	0	62,609	(0)	0.25	**Unprotected**	0
REPAIRS CAPITALIZED ON BOOKS	(1,213,986,281)	0	(1,213,986,281)	(468,295,208)	16,769,407	0	143,840,978	(307,684,823)	0.25	**Unprotected**	160,610,385
RESTORATION PLAN	202,436	0	202,436	78,090	(7,699)	0	(19,083)	51,307	0.25	**Unprotected**	(26,782)
RESTORATION PLAN FAS 158 - NC	381,200	0	381,200	147,048	57,750	0	(108,183)	96,615	0.25	**Unprotected**	(50,433)
RESTORATION PLAN FAS 158 - NC 283	(381,200)	0	(381,200)	(147,048)	(57,750)	0	108,183	(96,615)	0.25	**Unprotected**	50,433
SEC 263A INDIRECT COSTS/BASIS ADJ	41,418,357	0	41,418,357	15,977,131	(497,543)	0	(4,982,106)	10,497,483	0.25	**Unprotected**	(5,479,649)
SEC 263A INTEREST CAP	216,688,306	0	216,688,306	83,587,514	(91,793)	0	(28,576,070)	54,919,651	0.25	**Unprotected**	(28,667,863)
SERP - NC	8,069,213	0	8,069,213	3,112,699	(113,746)	0	(953,811)	2,045,142	0.25	**Unprotected**	(1,067,557)
SERP FAS 158	163,086	0	163,086	62,910	0	0	(21,576)	41,334	0.25	**Unprotected**	(21,576)
SERP FAS 158 - C	6,335,831	0	6,335,831	2,444,047	(810,181)	0	(28,049)	1,605,816	0.25	**Unprotected**	(838,230)
SERP FAS 158 - C 283	(6,335,831)	0	(6,335,831)	(2,444,047)	810,181	0	28,049	(1,605,816)	0.25	**Unprotected**	838,230
SERP FAS 158 - NC	(2,920,464)	0	(2,920,464)	(1,126,569)	928,212	0	(541,834)	(740,192)	0.25	**Unprotected**	386,377
SERP FAS 158 - NC 283	2,920,464	0	2,920,464	1,126,569	(928,212)	0	541,834	740,192	0.25	**Unprotected**	(386,377)
SOLAR ITC	258,917	0	258,917	90,621	(31,435)	0	(4,813)	54,373	0.21	**Unprotected**	(36,248)
UNBILLED CONSERVATION REV	1,868,924	0	1,868,924	720,937	(74,849)	0	(172,410)	473,679	0.25	**Unprotected**	(247,259)
UNBILLED ENVIRONMENTAL REV	3,643,458	0	3,643,458	1,405,464	(39,133)	0	(442,897)	923,434	0.25	**Unprotected**	(482,030)
UNBILLED REVENUE/FUEL	28,071,616	0	28,071,616	10,828,626	171,023	0	(3,884,898)	7,114,751	0.25	**Unprotected**	(3,713,875)
VACATION ACCRUAL	12,887,665	0	12,887,665	4,971,417	(35,401)	0	(1,669,637)	3,266,379	0.25	**Unprotected**	(1,705,038)
Total For Tampa Electric:	(5,369,289,404)	0	(5,369,289,404)	(1,361,050,138)	57,777,414	0	426,750,610	(876,522,114)			484,528,023

Summary

Row Labels	Original
Protected	313,545,025.49
Unprotected	170,982,997.98
Grand Total	484,528,023.47

	Current Law	Proposed Rate	
offset	-0.01925	-0.01155	0.0077
state	0.055	0.055	0
fed	0.33075	0.19845	-0.1323
st + offset	0.03575	0.04345	**0.0077**
fed stat.	0.35	0.21	-0.14
Net Fed & State	0.38575	0.25345	**-0.1323**
Norm Gross Up	0.62800	0.339495	**-0.288506618**

TAMPA ELECTRIC COMPANY
DOCKET NO. 20180045-EI
EXHIBIT NO. ____ (VS-1)
WITNESS: STRICKLAND
DOCUMENT NO. 2
PAGE 1 OF 2
FILED: 05/31/2018
REVISED: 06/07/2018

Revised Estimate of Excess ADIT

M Item	Beginning Balance	True-Up Activity	Gross Timing Difference	DIT Beginning Balance	Current Activity	Reclass	True up / Reclass Activity	Adjustment Activity	After Tax Deferred Tax Liability	Rate	Normalization	Excess DTL
401K - PERFORMANCE MATCH	1,413,314.26	0.00	1,413,314.26	545,185.97	-147,820.67	0.00	0.00	-39,160.81	358,204.49	0.25	Unprotected	-186,981.48
ACC DEF ITC 10% - 1975 - GT	-8.00	0.00	-8.00	-4.56	0.00	0.00	0.00	2.32	-2.24	0.28	Unprotected	2.32
ACC DEF ITC 10% - 1980	11,972.36	0.00	11,972.36	6,821.86	108.69	0.00	0.00	-3,562.79	3,367.76	0.28	Unprotected	-3,454.10
ACC DEF ITC 10% - 1981 - NU	351.10	0.00	351.10	200.06	5.00	0.00	0.00	-106.30	98.76	0.28	Unprotected	-101.30
ACC DEF ITC 10% - 1982	232,511.59	0.00	232,511.59	132,485.24	3,197.40	0.00	0.00	-70,278.54	65,404.10	0.28	Unprotected	-67,081.14
ACC DEF ITC 10% - 1982 - NU	739.16	0.00	739.16	421.17	10.10	0.00	0.00	-223.35	207.92	0.28	Unprotected	-213.25
ACC DEF ITC 10% - 1984	148,416.04	0.00	148,416.04	84,567.53	1,905.32	0.00	0.00	-44,724.32	41,748.53	0.28	Unprotected	-42,819.00
ACC DEF ITC 10% - 1984 - GT	17,832.46	0.00	17,832.46	10,160.94	228.79	0.00	0.00	-5,373.57	5,016.16	0.28	Unprotected	-5,144.78
ACC DEF ITC 10% - 1985 - GT	5,014.01	0.00	5,014.01	2,856.98	61.75	0.00	0.00	-1,508.32	1,410.41	0.28	Unprotected	-1,446.57
ACC DEF ITC 10% - 1986	299,659.84	0.00	299,659.84	170,746.34	3,557.59	0.00	0.00	-90,011.42	84,292.51	0.28	Unprotected	-86,453.83
ACC DEF ITC 10% - 1986 - GT	397.09	0.00	397.09	226.25	4.93	0.00	0.00	-119.48	111.70	0.28	Unprotected	-114.55
ACC DEF ITC 10% - 1987	125,422.32	0.00	125,422.32	71,465.71	1,433.30	0.00	0.00	-37,618.47	35,280.54	0.28	Unprotected	-36,185.17
ACC DEF ITC 10% - 1988	119,054.97	0.00	119,054.97	67,837.60	1,310.40	0.00	0.00	-35,658.56	33,489.44	0.28	Unprotected	-34,348.16
ACC DEF ITC 10% - 1989	21,364.42	0.00	21,364.42	12,173.46	226.76	0.00	0.00	-6,390.54	6,009.68	0.28	Unprotected	-6,163.78
ACC DEF ITC 10% - 1990	2,097.23	0.00	2,097.23	1,195.01	21.57	0.00	0.00	-626.63	589.95	0.28	Unprotected	-605.06
ACC DEF ITC 30% - 2015 - SOLAR	-122,411.12	0.00	-122,411.12	-69,749.92	17,297.73	0.00	0.00	18,018.68	-34,433.51	0.28	Unprotected	35,316.41
ACC DEF ITC 30% - 2016 - SOLAR	-47,754.96	0.00	-47,754.96	-27,210.80	13,227.93	0.00	0.00	549.69	-13,433.18	0.28	Unprotected	13,777.62
ACC DEF ITC 30% - 2017- SOLAR	-327,749.51	0.00	-327,749.51	-186,751.86	94,557.90	0.00	0.00	0.00	-92,193.96	0.28	Unprotected	94,557.90
ACC DEF ITC 8% - 1983	129,679.79	0.00	129,679.79	73,891.63	1,728.72	0.00	0.00	-39,142.20	36,478.15	0.28	Unprotected	-37,413.48
ACC DEF ITC 8% - 1983 - GT	2,283.15	0.00	2,283.15	1,300.94	30.30	0.00	0.00	-689.01	642.23	0.28	Unprotected	-658.71
ACC DEF ITC 8% - 1984	1,105,595.05	0.00	1,105,595.05	629,968.69	14,192.80	0.00	0.00	-333,164.29	310,997.20	0.28	Unprotected	-318,971.49
ACC DEF ITC 8% - 1985	703,159.24	0.00	703,159.24	400,660.53	8,680.88	0.00	0.00	-211,546.98	197,794.43	0.28	Unprotected	-202,866.10
ACC DEF ITC BB4 10% - 1981	168,850.53	0.00	168,850.53	96,211.13	2,084.47	0.00	0.00	-50,798.98	47,496.62	0.28	Unprotected	-48,714.51
ACC DEF ITC BB4 10% - 1982	1,286,919.57	0.00	1,286,919.57	733,287.51	15,888.05	0.00	0.00	-387,172.86	362,002.70	0.28	Unprotected	-371,284.81
ACC DEF ITC BB4 10% - 1984	737,252.64	0.00	737,252.64	420,086.97	9,102.10	0.00	0.00	-221,804.36	207,384.71	0.28	Unprotected	-212,702.26
ACC DEF ITC BB4 10% - 1986	28,182.23	0.00	28,182.23	16,058.25	334.40	0.00	0.00	-8,465.16	7,927.49	0.28	Unprotected	-8,130.76
ACC DEF ITC BB4 10% - 1987	26,418.77	0.00	26,418.77	15,053.43	301.78	0.00	0.00	-7,923.77	7,431.44	0.28	Unprotected	-7,621.99
ACC DEF ITC BB4 8% - 1983	2,009,194.50	0.00	2,009,194.50	1,144,840.18	24,804.93	0.00	0.00	-604,470.85	565,174.26	0.28	Unprotected	-579,665.92
ACC DEF ITC BB4 8% - 1984	539,795.27	0.00	539,795.27	307,575.65	6,664.21	0.00	0.00	-162,398.72	151,841.14	0.28	Unprotected	-155,734.51
ACC DEF ITC BB4 8% - 1985	260,111.54	0.00	260,111.54	148,211.70	3,211.36	0.00	0.00	-78,255.26	73,167.80	0.28	Unprotected	-75,043.90
ACCRUED BONUS	13,766,654.12	0.00	13,766,654.12	5,310,486.83	-252,249.82	0.00	0.00	-1,569,078.52	3,489,158.49	0.25	Unprotected	-1,821,328.34
AFUDC EQUITY	-189,962,004.49	0.00	-189,962,004.49	-73,277,843.23	208,610.15	0.00	0.00	24,923,363.04	-48,145,870.04	0.25	Unprotected	25,131,973.19
AFUDC EQUITY - DEPR	65,695,048.88	1,801,640.12	67,496,689.00	25,341,865.11	-955,393.33	694,982.68	-238,356.99	-7,736,061.64	17,107,035.83	0.25	Unprotected	-8,929,811.96
AMORT - BOND DISCOUNT	-584,472.08	0.00	-584,472.08	-225,460.10	-15,998.39	0.00	0.00	93,324.04	-148,134.45	0.25	Unprotected	77,325.65
AMORT - BOND ISSUE COSTS	-578,156.28	0.00	-578,156.28	-223,023.79	-21,995.40	0.00	0.00	98,485.48	-146,533.71	0.25	Unprotected	76,490.08
AMORT - BOND PREMIUM	-1,008,976.78	0.00	-1,008,976.78	-389,212.79	-30,591.86	0.00	0.00	164,079.49	-255,725.16	0.25	Unprotected	133,487.63
AMORTIZATION FED	-169,004,894.06	-1,232,001.94	-170,236,896.00	-59,151,712.92	-641,937.94	-431,200.68	172,480.27	24,302,623.11	-35,749,748.16	0.21	Unprotected	23,833,165.44
AMORTIZATION STATE	-169,004,894.06	-1,232,001.94	-170,236,896.00	-6,041,924.96	35,306.58	-67,760.11	-9,486.41	-1,336,644.26	-7,420,509.16	0.04	Unprotected	-1,310,824.09
BAD DEBT	762,122.54	0.00	762,122.54	293,988.77	8,611.27	0.00	0.00	-109,440.09	193,159.95	0.25	Unprotected	-100,828.82
CIAC	151,141,690.06	-69,660,837.06	81,480,853.00	58,302,906.94	-1,648,607.57	-26,871,667.90	9,216,128.74	-18,347,438.03	20,651,322.19	0.25	Protected	-10,779,916.86
COST OF REMOVAL	-514,365,657.67	724,188,117.67	209,822,460.00	-198,416,552.44	6,804,611.67	279,355,566.39	-95,810,087.97	61,245,964.84	53,179,502.49	0.25	Unprotected	-27,759,511.46
CURRENCY ADJ - UNREAL G/L	6,196.45	0.00	6,196.45	2,390.28	-880.07	0.00	0.00	60.27	1,570.48	0.25	Unprotected	-819.80
DEF SEP CO - EMERA FED NOL	0.00	0.00	0.00	0.00	-19,783,342.28	0.00	0.00	19,783,342.28	0.00	0.00	Unprotected	0.00
DEF SEP CO - EMERA FED NOL-PROTECTED	141,309,587.74	0.00	141,309,587.74	49,458,355.71	0.00	0.00	0.00	-19,783,342.28	29,675,013.43	0.21	Protected	-19,783,342.28
DEF SEP CO - FED NOL - UNPROTECTED	194,143,570.00	0.00	194,143,570.00	67,950,249.50	0.00	0.00	0.00	-27,180,099.80	40,770,149.70	0.21	Unprotected	-27,180,099.80
DEF SEP CO - FL NOL	0.00	0.00	0.00	0.01	0.00	0.00	0.00	-0.01	0.00	0.00	Unprotected	-0.01
DEF SEP CO - FL NOL - UNPROTECTED	268,538,363.00	0.00	268,538,363.00	9,600,246.47	0.00	0.00	0.00	2,067,745.41	11,667,991.88	0.04	Unprotected	2,067,745.41
DEFERRED COMP	248,190.04	0.00	248,190.04	95,739.30	-32,835.36	0.00	0.00	-0.17	62,903.77	0.25	Unprotected	-32,835.53
DEFERRED FUEL	-5,364,387.37	0.00	-5,364,387.37	-2,069,312.43	-373,436.07	0.00	0.00	1,083,144.51	-1,359,603.99	0.25	Unprotected	709,708.44
DEFERRED INTEREST - BONDS	-11,393,068.41	0.00	-11,393,068.41	-4,394,876.13	-460,633.82	0.00	0.00	1,967,936.76	-2,887,573.19	0.25	Unprotected	1,507,302.94
DEFERRED LEASE - NC	678,520.98	0.00	678,520.98	261,739.46	-7,927.90	0.00	0.00	-81,840.42	171,971.14	0.25	Unprotected	-89,768.32
DEPRECIATION - BOOK	-12,596,149.34	12,596,149.34	0.00	-4,858,964.61	-24,400.38	4,858,964.61	-1,666,470.56	1,690,870.94	0.00	0.00	Protected	0.00
DEPRECIATION - BOOK TAX DIFF FED	-2,467,663,268.46	-355,107,918.54	-2,822,771,187.00	-863,682,143.96	50,072,377.41	-124,287,771.49	49,715,108.60	295,400,480.17	-592,781,949.27	0.21	Protected	395,187,966.18
DEPRECIATION - BOOK TAX DIFF STATE	-1,793,631,217.86	-397,264,729.14	-2,190,895,947.00	-64,122,316.04	-798,172.94	-14,202,214.07	-3,058,938.41	-13,012,787.43	-95,194,428.89	0.04	Protected	-16,869,898.78
DISMANTLEMENT COSTS	125,943,563.24	0.00	125,943,563.24	48,582,729.52	-156,920.24	0.00	0.00	-16,505,413.18	31,920,396.10	0.25	Unprotected	-16,662,333.42
DREDGING	-2,183,941.70	0.00	-2,183,941.70	-842,455.51	38,832.31	0.00	0.00	250,103.18	-553,520.02	0.25	Unprotected	288,935.49
FAS 106 - NC	81,591,563.31	0.00	81,591,563.31	31,473,945.55	756,479.63	0.00	0.00	-11,551,043.46	20,679,381.72	0.25	Unprotected	-10,794,563.83
FAS 106 FAS 158	3,119,528.00	0.00	3,119,528.00	1,203,357.93	0.00	0.00	0.00	-412,713.56	790,644.37	0.25	Unprotected	-412,713.56
FAS 106 FAS 158 - C	9,640,008.00	0.00	9,640,008.00	3,718,633.09	-121,384.59	0.00	0.00	-1,153,988.47	2,443,260.03	0.25	Unprotected	-1,275,373.06

M Item	Beginning Balance	True-Up Activity	Gross Timing Difference	DIT Beginning Balance	Current Activity	Reclass	True up / Reclass Activity	Adjustment Activity	After Tax Deferred Tax Liability	Rate	Normalization	Excess DTL
FAS 106 FAS 158 - C 283	-9,640,008.00	0.00	-9,640,008.00	-3,718,633.09	121,384.59	0.00	0.00	1,153,988.47	-2,443,260.03	0.25	Unprotected	1,275,373.06
FAS 106 FAS 158 - NC	46,775,125.00	0.00	46,775,125.00	18,043,504.47	-2,465,563.43	0.00	0.00	-3,722,785.60	11,855,155.44	0.25	Unprotected	-6,188,349.03
FAS 106 FAS 158 - NC 283	-46,775,125.00	0.00	-46,775,125.00	-18,043,504.47	2,465,563.43	0.00	0.00	3,722,785.60	-11,855,155.44	0.25	Unprotected	6,188,349.03
FAS 112	13,977,835.00	0.00	13,977,835.00	5,391,949.86	212,172.01	0.00	0.00	-2,061,439.58	3,542,682.29	0.25	Unprotected	-1,849,267.57
FIBER OPTIC	383,749.84	0.00	383,749.84	148,031.50	11,693.21	0.00	0.00	-62,463.31	97,261.40	0.25	Unprotected	-50,770.10
G/L - SALE OF ASSETS	79,543.13	-79,543.13	0.00	30,683.76	1,957.65	-30,683.76	10,523.56	-12,481.20	0.00	0.00	Unprotected	0.01
GENERAL BUSINESS CREDIT	-22,320,525.66	0.00	-22,320,525.66	22,320,525.66	0.00	0.00	0.00	0.00	22,320,525.66	-1.00	Unprotected	0.00
INSURANCE RESERVE - C	0.00	0.00	0.00	0.00	-428,223.74	0.00	0.00	428,223.74	0.00	0.00	Unprotected	0.00
INSURANCE RESERVE - NC	-27,328,771.17	0.00	-27,328,771.17	-10,542,073.47	13,057,663.53	0.00	0.00	-9,442,067.11	-6,926,477.05	0.25	Unprotected	3,615,596.42
ITC 30% - SOLAR	14,407,398.00	0.00	14,407,398.00	8,209,343.60	-3,241,948.01	0.00	0.00	-914,681.67	4,052,713.92	0.28	Unprotected	-4,156,629.68
LEGAL EXPENSES	404,156.98	0.00	404,156.98	155,903.55	-49,674.23	0.00	0.00	-3,795.73	102,433.59	0.25	Unprotected	-53,469.96
LONG TERM INCENTIVE	6,046,167.72	0.00	6,046,167.72	2,332,309.19	-619,195.98	0.00	0.00	-180,712.01	1,532,401.20	0.25	Unprotected	-799,907.99
LOSS FROM GRANTOR TRUST	272,075.00	0.00	272,075.00	104,952.94	0.00	0.00	0.00	-35,995.53	68,957.41	0.25	Unprotected	-35,995.53
OCI FAS 133 - C	933,935.00	0.00	933,935.00	360,265.43	1,640,513.38	0.00	0.00	-1,764,072.98	236,705.83	0.25	Unprotected	-123,559.60
OCI FAS 133 - C 283	-933,935.00	0.00	-933,935.00	-360,265.43	-1,640,513.38	0.00	0.00	1,764,072.98	-236,705.83	0.25	Unprotected	123,559.60
OCI FAS 133 - NC	0.00	0.00	0.00	0.00	162,434.64	0.00	0.00	-162,434.64	0.00	0.00	Unprotected	0.00
OCI FAS 133 - NC 283	0.00	0.00	0.00	0.00	-162,434.64	0.00	0.00	162,434.64	0.00	0.00	Unprotected	0.00
OCI FAS 133 INTEREST - NC	2,309,241.18	0.00	2,309,241.18	890,789.78	117,265.04	0.00	0.00	-422,777.65	585,277.17	0.25	Unprotected	-305,512.61
PENSION - NC	-176,830,202.82	0.00	-176,830,202.82	-68,212,250.75	-66,382.18	0.00	0.00	23,461,018.02	-44,817,614.91	0.25	Unprotected	23,394,635.84
PENSION FAS 158	1,523,058.00	0.00	1,523,058.00	587,519.62	0.00	0.00	0.00	-201,500.57	386,019.05	0.25	Unprotected	-201,500.57
PENSION FAS 158 - NC	189,213,304.00	0.00	189,213,304.00	72,989,032.02	1,653,390.67	0.00	0.00	-26,686,310.79	47,956,111.90	0.25	Unprotected	-25,032,920.12
PENSION FAS 158 - NC 283	-189,213,304.00	0.00	-189,213,304.00	-72,989,032.02	-1,653,390.67	0.00	0.00	26,686,310.79	-47,956,111.90	0.25	Unprotected	25,032,920.12
RATE CASE EXPENSE - NC	-0.68	0.00	-0.68	-0.27	-62,609.18	0.00	0.00	62,609.28	-0.17	0.25	Unprotected	0.10
REPAIRS CAPITALIZED ON BOOKS	-1,213,986,281.49	-95,619,433.51	-1,309,605,715.00	-468,295,208.08	16,769,407.33	-36,885,196.48	12,650,451.05	143,840,977.71	-331,919,568.46	0.25	Unprotected	173,260,836.09
RESTORATION PLAN	202,435.79	0.00	202,435.79	78,089.61	-7,698.94	0.00	0.00	-19,083.31	51,307.36	0.25	Unprotected	-26,782.25
RESTORATION PLAN FAS 158 - NC	381,200.00	0.00	381,200.00	147,047.90	57,749.89	0.00	0.00	-108,182.65	96,615.14	0.25	Unprotected	-50,432.76
RESTORATION PLAN FAS 158 - NC 283	-381,200.00	0.00	-381,200.00	-147,047.90	-57,749.89	0.00	0.00	108,182.65	-96,615.14	0.25	Unprotected	50,432.76
SEC 263A INDIRECT COSTS/BASIS ADJ	41,418,356.67	-34,484,150.67	6,934,206.00	15,977,131.08	-497,543.07	-13,302,261.12	4,562,253.13	-4,982,105.51	1,757,474.51	0.25	Unprotected	-917,395.45
SEC 263A INTEREST CAP	216,688,306.18	-156,033,952.18	60,654,354.00	83,587,514.11	-91,793.06	-60,190,097.05	20,643,291.87	-28,576,069.85	15,372,846.02	0.25	Unprotected	-8,024,571.04
SERP - NC	8,069,212.70	0.00	8,069,212.70	3,112,698.81	-113,746.13	0.00	0.00	-953,810.72	2,045,141.96	0.25	Unprotected	-1,067,556.85
SERP FAS 158	163,086.00	0.00	163,086.00	62,910.42	0.00	0.00	0.00	-21,576.27	41,334.15	0.25	Unprotected	-21,576.27
SERP FAS 158 - C	6,335,831.00	0.00	6,335,831.00	2,444,046.81	-810,181.26	0.00	0.00	-28,049.18	1,605,816.37	0.25	Unprotected	-838,230.44
SERP FAS 158 - C 283	-6,335,831.00	0.00	-6,335,831.00	-2,444,046.81	810,181.26	0.00	0.00	28,049.18	-1,605,816.37	0.25	Unprotected	838,230.44
SERP FAS 158 - NC	-2,920,464.00	0.00	-2,920,464.00	-1,126,568.99	928,211.51	0.00	0.00	-541,834.12	-740,191.60	0.25	Unprotected	386,377.39
SERP FAS 158 - NC 283	2,920,464.00	0.00	2,920,464.00	1,126,568.99	-928,211.51	0.00	0.00	541,834.12	740,191.60	0.25	Unprotected	-386,377.39
SOLAR ITC	258,917.49	0.00	258,917.49	90,621.12	-31,435.04	0.00	0.00	-4,813.41	54,372.67	0.21	Unprotected	-36,248.45
UNBILLED CONSERVATION REV	1,868,924.03	0.00	1,868,924.03	720,937.44	-74,848.84	0.00	0.00	-172,409.80	473,678.80	0.25	Unprotected	-247,258.64
UNBILLED ENVIRONMENTAL REV	3,643,458.18	0.00	3,643,458.18	1,405,463.99	-39,132.62	0.00	0.00	-442,896.89	923,434.48	0.25	Unprotected	-482,029.51
UNBILLED REVENUE/FUEL	28,071,615.89	0.00	28,071,615.89	10,828,625.82	171,023.03	0.00	0.00	-3,884,897.80	7,114,751.05	0.25	Unprotected	-3,713,874.77
VACATION ACCRUAL	12,887,665.10	0.00	12,887,665.10	4,971,416.82	-35,401.20	0.00	0.00	-1,669,636.90	3,266,378.72	0.25	Unprotected	-1,705,038.10
Total For Tampa Electric:	-5,369,289,403.60	-372,128,660.98	-5,741,418,064.58	-1,361,050,137.83	57,777,413.72	8,640,661.02	-3,813,103.12	426,750,609.75	-871,694,556.45			480,714,920.35

Summary

Row Labels	Original	reclass	Revised
Protected	313,545,025.49	34,209,782.77	347,754,808.26
Unprotected	170,982,997.98	(38,022,885.88)	132,960,112.10
Grand Total	484,528,023.47	-3,813,103.12	**480,714,920.35**

	Current Law	Proposed Rate	
offset	-0.01925	-0.01155	0.0077
state	0.055	0.055	0
fed	0.33075	0.19845	-0.1323
st + offset	0.03575	0.04345	**0.0077**
fed stat.	0.35	0.21	-0.14
Net Fed & State	0.38575	0.25345	**-0.1323**
Norm Gross Up	0.62800	0.339495	**-0.288506618**

TAMPA ELECTRIC COMPANY
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REVISED: 06/07/2018

2018 Tax Expense Under the TCJA
Original Forecast of Total Income Tax Expense

	With Tax Reform	Without Tax Reform	Difference
Book Income Before Tax	$ 459,420,220	$ 459,784,863	$ (364,643)
Permanent Differences			
P100 MEALS & ENTERTAINMENT 50%	134,686	134,686	-
P130 CLUB DUES	26,576	26,576	-
P220 LOBBYING	96,800	96,800	-
P400 PENALTIES	75,000	75,000	-
P500 PRODUCTION DEDUCTION	-	(4,764,864)	4,764,864
T505 AFUDC EQUITY	(10,322,514)	(10,322,514)	-
T510 AFUDC EQUITY - DEPR	7,946,458	7,946,458	-
T511 SOLAR ITC	-	-	-
Total Permanent Differences	(2,042,994)	(6,807,858)	4,764,864
Taxable Income	457,377,226	452,977,005	4,400,221
Statutory Tax Rate	0	0	
	115,922,258	174,735,880	(58,813,622)
Solar ITC Basis	125,919	209,865	(83,946)
Excess ADIT	(23,484,852)	(198,486)	(23,286,366)
Medicare Part D amortization	303,252	303,252	-
ITC Amortization	(1,453,868)	(1,453,868)	-
R&D Tax Credit	(5,308,968)	(5,308,968)	-
Total Income Tax	$ 86,103,740	$ 168,287,674	$ (82,183,934)

TAMPA ELECTRIC COMPANY
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2018 Tax Expense Under the TCJA
Revised Forecast of Income Tax Expense

	With Tax Reform	Without Tax Reform	Difference
Book Income Before Tax	$ 458,942,222	$ 459,334,263	$ (392,041)
Permanent Differences			
P100 MEALS & ENTERTAINMENT 50%	134,686	134,686	-
P130 CLUB DUES	26,576	26,576	-
P400 PENALTIES	75,000	75,000	-
P500 PRODUCTION DEDUCTION	-	(4,764,864)	4,764,864
T505 AFUDC EQUITY	(10,322,514)	(10,322,514)	-
T510 AFUDC EQUITY - DEPR	7,946,458	7,946,458	-
T511 SOLAR ITC- basis difference	-	-	-
Total Permanent Differences	(2,139,794)	(6,904,658)	4,764,864
Taxable Income	456,802,428	452,429,605	4,372,823
Statutory Tax Rate	0	0	
	115,776,575	174,524,720	(58,748,145)
Solar ITC Basis	125,919	209,865	(83,946)
Excess ADIT	(23,502,489)	(216,378)	(23,286,111)
Medicare Part D	303,252	303,252	-
ITC Amortization	(1,453,868)	(1,453,816)	(52)
R&D Tax Credit	(5,308,968)	(5,308,968)	-
Total Income Tax	$ 85,940,421	$ 168,058,675	$ (82,118,254)

TAMPA ELECTRIC COMPANY
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SCHEDULE C-22 | STATE AND FEDERAL INCOME TAX CALCULATION | Page 1 of 6

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the calculation of state and federal income taxes for the historical base year and the projected test year.

Type of data shown:
XX TAX YEAR 2018 WITH TAX REFORM
TAX YEAR 2018 WITHOUT TAX REFORM

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET NO. 20180045-EI

(Dollars in 000's)

Witness: V. Strickland

Line No.	DESCRIPTION	CURRENT TAX STATE	CURRENT TAX FEDERAL	CURRENT TAX TOTAL	DEFERRED TAX STATE	DEFERRED TAX FEDERAL	DEFERRED TAX TOTAL
1							
2	INCOME PER BOOKS	$ 458,942	$ 458,942				
3							
4							
5	TEMPORARY ADJUSTMENTS TO TAXABLE INCOME (LIST)						
6	ADD: BOOK DEPRECIATION	316,474	316,474				
7	LESS: TAX DEPRECIATION	(460,733)	(441,330)				
8	TAX OVER BOOK DEPRECIATION	(144,259)	(124,856)		7,934	24,554	
9	BONUS ACCRUAL	3,460	3,460		(190)	(687)	
10	DEFERRED COMPENSATION	171	171		(9)	(34)	
11	MEDICAL & LIFE BENEFITS-FAS 106	(3,314)	(3,314)		182	658	
12	LONG TERM MEDICAL - FAS 112	(625)	(625)		34	124	
13	LONG TERM INCENTIVE	6,774	6,774		(373)	(1,344)	
14	PENSION	(19,633)	(19,633)		1,080	3,896	
15	RESTORATION PLAN	108	108		(6)	(21)	
16	SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN	912	912		(50)	(181)	
17	VACATION	720	720		(40)	(143)	
18	BOND REFINANCING	3,507	3,507		(193)	(696)	
19	BAD DEBT	(42)	(42)		2	8	
20	DEFERRED FUEL	(14,236)	(14,236)		783	2,825	
21	DEFERRED LEASE - UTILITY	(20)	(20)		1	4	
22	DREDGING	936	936		(51)	(186)	
23	FIBER OPTIC	4	4		(0)	(1)	
24	INSURANCE RESERVE	(899)	(899)		49	178	
25	UNBILLED REVENUE	(3,820)	(3,820)		210	758	
26	AMORTIZATION	8,015	8,015		(441)	(1,591)	
27	CIAC	12,000	12,000		(660)	(2,381)	
28	COST OF REMOVAL	(30,432)	(30,432)		1,674	6,039	
29	DISMANTLEMENT COSTS	1,186	1,186		(65)	(235)	
30	GAIN/LOSS ON SALE OF ASSETS	(20)	(20)		1	4	
31	REPAIRS	(114,311)	(114,311)		6,287	22,685	
32	TAX INTEREST CAPITALIZED	9,889	9,889		(544)	(1,962)	
33	INDIRECT COSTS	10,323	10,323		(568)	(2,049)	
34	TOTAL TEMPORARY DIFFERENCES	(273,606)	(254,203)		15,048	50,222	
35							
36							
37							
38							
39	Total may not foot due to rounding.						

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FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET NO. 20180045-EI

EXPLANATION: Provide the calculation of state and federal income taxes for the historical base year and the projected test year.

(Dollars in 000's)

Type of data shown:

XX TAX YEAR 2018 WITH TAX REFORM

TAX YEAR 2018 WITHOUT TAX REFORM

Witness: V. Strickland

Line No.	DESCRIPTION	CURRENT TAX STATE	CURRENT TAX FEDERAL	CURRENT TAX TOTAL	DEFERRED TAX STATE	DEFERRED TAX FEDERAL	DEFERRED TAX TOTAL
1							
2	PERMANENT ADJUSTMENTS TO TAXABLE INCOME (LIST)						
3	50% MEALS	135	135				
4	CLUB DUES	27	27				
5	PENALTIES	75	75				
6	AFUDC EQUITY	(10,323)	(10,323)				
7	DEPR-AFUDC EQUITY	7,946	7,946				
8	SOLAR ITC		600				
9	TOTAL PERMANENT ADJUSTMENTS	(2,140)	(1,540)				
10							
11	STATE TAXABLE INCOME (L2+L34+L10)	183,196					
12	STATE INCOME TAX (5.5%)	10,076					
13	ADJUSTMENTS TO STATE INCOME TAX (LIST)						
14	OUT OF PERIOD ADJUSTMENTS						
15	TOTAL ADJUSTMENTS TO STATE INCOME TAX	-					
16							
17	MEDICARE PART D SUBSIDY AMORTIZATION				43		
18							
19	STATE INCOME TAX	$ 10,076			$ 15,091		
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39	Total may not foot due to rounding.						

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COMPANY: TAMPA ELECTRIC COMPANY

DOCKET NO. 20180045-EI

EXPLANATION: Provide the calculation of state and federal income taxes for the historical base year and the projected test year.

(Dollars in 000's)

Type of data shown:

XX TAX YEAR 2018 WITH TAX REFORM

TAX YEAR 2018 WITHOUT TAX REFORM

Witness: V. Strickland

Line No.	DESCRIPTION	CURRENT TAX STATE	CURRENT TAX FEDERAL	CURRENT TAX TOTAL	DEFERRED TAX STATE	DEFERRED TAX FEDERAL	DEFERRED TAX TOTAL
1							
2	FEDERAL TAXABLE INCOME (L2+L34+L10-L13state)		193,123				
3	FEDERAL INCOME TAX (21%)		40,556				
4							
5	ADJUSTMENTS TO FEDERAL INCOME TAX						
6	OUT OF PERIOD ADJUSTMENTS						
7	TOTAL ADJUSTMENTS TO FEDERAL INCOME TAX		-				
8							
9	MEDICARE PART D SUBSIDY AMORTIZATION					260	
10							
11							
12	FEDERAL INCOME TAX		$ 40,556			$ 50,482	116,205
13							
14	ITC AMORTIZATION						(1,454)
15							
16	GENERAL BUSINESS CREDIT						(5,309)
17							
18	WRITE-OFF OF EXCESS DEFERRED TAXES BEFORE TAX REFORM						(216)
19	WRITE-OFF OF EXCESS DEFERRED TAXES RELATED TO TAX REFORM						(23,286)
20							
21	TOTAL INCOME TAXES						$ 85,940
22							
23							
24							
25							
26							
27							

Line No.		FEDERAL	STATE	TOTAL
28	SUMMARY OF INCOME TAX EXPENSE:			
29				
30	CURRENT TAX EXPENSE	$ 40,556	$ 10,076	$ 50,632
31	DEFERRED INCOME TAXES	50,482	15,091	65,574
32	INVESTMENT TAX CREDITS, NET	(1,454)		(1,454)
33	GENERAL BUSINESS CREDIT	(5,309)		(5,309)
34	WRITE-OFF OF EXCESS DEFERRED TAXES BEFORE TAX REFORM	(216)		(216)
35	WRITE-OFF OF EXCESS DEFERRED TAXES RELATED TO TAX REFORM	(23,286)		(23,286)
36	TOTAL INCOME TAX PROVISION	$ 60,773	$ 25,167	$ 85,940
37				
38				
39	Total may not foot due to rounding.			

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FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: TAMPA ELECTRIC COMPANY

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EXPLANATION: Provide the calculation of state and federal income taxes for the historical base year and the projected test year.

(Dollars in 000's)

Type of data shown:
TAX YEAR 2018 WITH TAX REFORM
XX TAX YEAR 2018 WITHOUT TAX REFORM
Witness: V. Strickland

Line No.	DESCRIPTION	CURRENT TAX STATE	CURRENT TAX FEDERAL	CURRENT TAX TOTAL	DEFERRED TAX STATE	DEFERRED TAX FEDERAL	DEFERRED TAX TOTAL
1							
2	INCOME PER BOOKS	$ 459,334	$ 459,334				
3							
4							
5	TEMPORARY ADJUSTMENTS TO TAXABLE INCOME (LIST)						
6	ADD: BOOK DEPRECIATION	316,474	316,474				
7	LESS: TAX DEPRECIATION	(464,452)	(498,906)				
8	TAX OVER BOOK DEPRECIATION	(147,978)	(182,432)		8,139	61,004	
9	BONUS ACCRUAL	3,460	3,460		(190)	(1,144)	
10	DEFERRED COMPENSATION	171	171		(9)	(57)	
11	MEDICAL & LIFE BENEFITS-FAS 106	(3,314)	(3,314)		182	1,096	
12	LONG TERM MEDICAL - FAS 112	(625)	(625)		34	207	
13	LONG TERM INCENTIVE	6,774	6,774		(373)	(2,241)	
14	PENSION	(19,633)	(19,633)		1,080	6,494	
15	RESTORATION PLAN	108	108		(6)	(36)	
16	SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN	912	912		(50)	(302)	
17	VACATION	720	720		(40)	(238)	
18	BOND REFINANCING	3,507	3,507		(193)	(1,159)	
19	BAD DEBT	(42)	(42)		2	14	
20	DEFERRED FUEL	(14,236)	(14,236)		783	4,709	
21	DEFERRED LEASE - UTILITY	(20)	(20)		1	7	
22	DREDGING	936	936		(51)	(310)	
23	FIBER OPTIC	4	4		(0)	(1)	
24	INSURANCE RESERVE	(899)	(899)		49	297	
25	UNBILLED REVENUE	(3,820)	(3,820)		210	1,263	
26	AMORTIZATION	8,015	8,015		(441)	(2,651)	
27	CIAC	12,000	12,000		(660)	(3,969)	
28	COST OF REMOVAL	(30,432)	(30,432)		1,674	10,065	
29	DISMANTLEMENT COSTS	1,186	1,186		(65)	(392)	
30	GAIN/LOSS ON SALE OF ASSETS	(20)	(20)		1	7	
31	REPAIRS	(114,311)	(114,311)		6,287	37,808	
32	TAX INTEREST CAPITALIZED	9,889	9,889		(544)	(3,271)	
33	INDIRECT COSTS	10,323	10,323		(568)	(3,414)	
34	TOTAL TEMPORARY DIFFERENCES	(277,325)	(311,779)		15,253	103,786	
35							
36							
37							
38							
39	Total may not foot due to rounding.						

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EXPLANATION: Provide the calculation of state and federal income taxes for the historical base year and the projected test year.

(Dollars in 000's)

Type of data shown:
TAX YEAR 2018 WITH TAX REFORM
XX TAX YEAR 2018 WITHOUT TAX REFORM
Witness: V. Strickland

Line No.	DESCRIPTION	CURRENT TAX STATE	CURRENT TAX FEDERAL	CURRENT TAX TOTAL	DEFERRED TAX STATE	DEFERRED TAX FEDERAL	DEFERRED TAX TOTAL
1							
2	PERMANENT ADJUSTMENTS TO TAXABLE INCOME (LIST)						
3	50% MEALS	135	135				
4	CLUB DUES	27	27				
5	PENALTIES	75	75				
6	PRODUCTION DEDUCTION	(4,765)	(4,765)				
7	AFUDC EQUITY	(10,323)	(10,323)				
8	DEPR-AFUDC EQUITY	7,946	7,946				
9	SOLAR ITC		600				
10	TOTAL PERMANENT ADJUSTMENTS	(6,905)	(6,305)				
11							
12	STATE TAXABLE INCOME (L2+L34+L10)	175,104					
13	STATE INCOME TAX (5.5%)	9,631					
14	ADJUSTMENTS TO STATE INCOME TAX (LIST)						
15	OUT OF PERIOD ADJUSTMENTS						
16	TOTAL ADJUSTMENTS TO STATE INCOME TAX	-					
17							
18	MEDICARE PART D SUBSIDY AMORTIZATION				43		
19							
20	STATE INCOME TAX	$ 9,631			$ 15,296		
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39	Total may not foot due to rounding.						

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FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET NO. 20180045-EI

EXPLANATION: Provide the calculation of state and federal income taxes for the historical base year and the projected test year.

(Dollars in 000's)

Type of data shown:
TAX YEAR 2018 WITH TAX REFORM
XX TAX YEAR 2018 WITHOUT TAX REFORM
Witness: V. Strickland

Line No.	DESCRIPTION	CURRENT TAX STATE	CURRENT TAX FEDERAL	CURRENT TAX TOTAL	DEFERRED TAX STATE	DEFERRED TAX FEDERAL	DEFERRED TAX TOTAL
1							
2	FEDERAL TAXABLE INCOME (L2+L34+L10-L13state)		131,619				
3	FEDERAL INCOME TAX (35%)		46,066				
4							
5	ADJUSTMENTS TO FEDERAL INCOME TAX						
6	OUT OF PERIOD ADJUSTMENTS						
7	TOTAL ADJUSTMENTS TO FEDERAL INCOME TAX		-				
8							
9	MEDICARE PART D SUBSIDY AMORTIZATION					260	
10							
11	FEDERAL INCOME TAX		$ 46,066			$ 104,046	175,038
12							
13	ITC AMORTIZATION						(1,454)
14							
15	GENERAL BUSINESS CREDIT						(5,309)
16							
17	WRITE-OFF OF EXCESS DEFERRED TAXES BEFORE TAX REFORM						(216)
18							
19							
20	TOTAL INCOME TAXES						$ 168,059
21							
22							
23							
24							
25							
26							
27							
28	SUMMARY OF INCOME TAX EXPENSE:						
29		FEDERAL	STATE	TOTAL			
30	CURRENT TAX EXPENSE	$ 46,066	$ 9,631	$ 55,696			
31	DEFERRED INCOME TAXES	104,046	15,296	119,342			
32	INVESTMENT TAX CREDITS, NET	(1,454)		(1,454)			
33	GENERAL BUSINESS CREDIT	(5,309)		(5,309)			
34	WRITE-OFF OF EXCESS DEFERRED TAXES BEFORE TAX REFORM	(216)		(216)			
35	TOTAL INCOME TAX PROVISION	$ 143,133	$ 24,927	$ 168,059			
36							
37							
38							
39	Total may not foot due to rounding.						

TAMPA ELECTRIC COMPANY
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TAMPA ELECTRIC COMPANY
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EXHIBIT NO. ____ (JSC-1)
WITNESS: CHRONISTER

EXHIBIT

OF

JEFFREY S. CHRONISTER

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20180045-EI EXHIBIT: 4
PARTY: TAMPA ELECTRIC COMPANY–(DIRECT)
DESCRIPTION: Jeffrey S. Chronister JSC-1

TAMPA ELECTRIC COMPANY
DOCKET NO. 20180045-EI
EXHIBIT NO. ____ (JSC-1)
WITNESS: CHRONISTER

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BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Petition by Tampa Electric Company for a limited proceeding to approve 2017 Amended and Restated Stipulation and Settlement Agreement	)	DOCKET NO. 2017 _____-EI
In re: Tampa Electric Company's Petition for Approval of Energy Transaction Optimization Mechanism	)	DOCKET NO. 20160160-EI FILED: September 27, 2017

2017 AMENDED AND RESTATED
STIPULATION AND SETTLEMENT AGREEMENT

THIS AGREEMENT is dated this 27th day of September, 2017 and is by and between Tampa Electric Company ("Tampa Electric" or the "company"), the Office of Public Counsel ("OPC" or "Citizens"), the Florida Industrial Power Users Group ("FIPUG"), the Florida Retail Federation ("FRF"), the Federal Executive Agencies ("FEA"), and the WCF Hospital Utility Alliance ("HUA"). Collectively, Tampa Electric, OPC, FIPUG, FRF, FEA, and HUA shall be referred to herein as the "Parties" and the term "Party" shall be the singular form of the term "Parties." OPC, FIPUG, FRF, FEA, and HUA will be referred to herein as the "Consumer Parties." This document shall be referred to as the "2017 Agreement."

Background

On September 8, 2013, Tampa Electric and the Consumer Parties filed a Stipulation and Settlement Agreement ("2013 Stipulation") that resolved all the issues in Tampa Electric's 2013 base rate case (Docket No. 20130040-EI). Therein, among other things, Tampa Electric agreed that the general base rates provided for in the 2013 Stipulation would remain in effect through December 31, 2017, and thereafter, until the company's next general base rate case. The 2013

Stipulation also specified that Tampa Electric would forego seeking future general base rate increases with an effective date prior to January 1, 2018, except in limited circumstances. The Florida Public Service Commission ("FPSC" or "Commission") approved the 2013 Stipulation and memorialized its decision in Order No. PSC-2013-0443-FOF-EI, issued September 30, 2013 ("2013 Stipulation Order").

In late 2016, recognizing that the period in which Tampa Electric agreed to refrain from seeking general base rate increases would expire at the end of 2017, Tampa Electric and the Consumer Parties began discussing whether the company would be willing and able to (a) refrain from seeking a general base rate increase beyond December 31, 2017 and (b) extend the terms of the 2013 Stipulation for an additional period of time. The Parties also discussed the company's desire to build 600 MW of solar photovoltaic generation with cost recovery via a solar base rate adjustment mechanism ("SoBRA").

The Parties have entered into this 2017 Agreement in compromise of positions taken in accord with their rights and interests under Chapters 350, 366 and 120, Florida Statutes, as applicable, and as part of a negotiated exchange of consideration among the Parties to this 2017 Agreement, each Party has agreed to concessions to the others with the expectation, intent, and understanding such that all provisions of the 2017 Agreement, upon approval by the Commission, will be enforced by the Commission as to all matters addressed herein with respect to all Parties.

NOW, THEREFORE, in light of the mutual covenants of the Parties and the benefits accruing to all Parties through this 2017 Agreement, and for good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the Parties agree as follows:

1. Term.

This 2017 Agreement will become effective upon the date of the Commission's vote approving it (the "Effective Date") and continue through and including December 31, 2021, such that, except as specified in this 2017 Agreement, no base rates, charges, or credits (including the credits that are specifically the subject of this 2017 Agreement) or rate design methodologies will be changed before January 1, 2022. The period from the Effective Date through December 31, 2021 (subject to Paragraph 7(c)) shall be referred to herein as the "Term". The Parties reserve all rights, unless such rights are expressly waived or released, under the terms of this 2017 Agreement.

2. Return on Equity and Equity Ratio.

(a) Subject to the adjustment Trigger provisions in Subparagraph 2(b), Tampa Electric's authorized return on common equity ("ROE") shall be within a range of 9.25% to 11.25%, with a mid-point of 10.25%, except under the conditions specifically provided in this 2017 Agreement in Paragraphs 2(b) and 7. Tampa Electric's authorized ROE range and mid-point shall be used for all regulatory purposes during the Term, together with an equity ratio as follows: (a) a 54% equity ratio for the SoBRA revenue requirement calculations, (b) the company's actual equity ratio for earnings surveillance reporting, and (c) the actual equity ratio up to a cap of 54% for purposes of setting cost recovery clause rates, triggering an exit from this 2017 Agreement pursuant to paragraph 7, or calculating interim rates.

(b) ROE Trigger Mechanism. The purpose of the provisions in this Subparagraph 2(b) is to provide Tampa Electric with rate relief in the event that market capital costs, as indicated by the interest rate on U.S. Treasury bonds, rise above the level specified herein; these

provisions are generically referred to as the "Trigger" mechanism or the "Trigger provisions," or simply as the "Trigger." If at any time during the Term, the average 30-year United States Treasury Bond yield rate for any period of six (6) consecutive months is at least 4.6039% (the "Trigger Point")[1], Tampa Electric's authorized ROE shall be increased by 25 basis points to be within a range of 9.50% to 11.50%, with a mid-point of 10.50% ("Revised Authorized ROE") from the Trigger Effective Date defined below for and through the remainder of the Term, and thereafter until the Commission resets the Company's rates and its authorized ROE. The Trigger Criterion Value ("Trigger Value") shall be calculated by summing the reported 30-year U.S. Treasury Bond rates for each day over a consecutive six-month period for which rates are reported, and dividing the resulting sum by the number of reporting days in such period. The effective date of the Revised Authorized ROE ("Trigger Effective Date") shall be the first day of the month following the day in which the Trigger Value reaches the Trigger Point. If the Trigger Point is reached and the Revised Authorized ROE becomes effective, Tampa Electric's Revised Authorized ROE range and mid-point shall be used for the remainder of the Term for all regulatory purposes, and thereafter until changed by a final non-appealable order ("Final Order") of the Commission.

(c) The ROE in effect at the expiration of the Term of this 2017 Agreement shall continue in effect until the company's ROE is next reset by a Final Order of the Commission whether by operation of Paragraph 7 or otherwise.

[1] This value was derived as provided for in the 2013 Stipulation and reflected in Late Filed Hearing Exhibit 246, in Docket No. 130040-EI as follows: "The Trigger shall be calculated by summing the reported 30-year U.S. Treasury Bond rates for each day over any six-month period, e.g. January 1, 2014 through July 1, 2014, or March 17, 2014 through September 17, 2014, for which rates are reported, and dividing the resulting sum by the number of reporting days in such period."

3. Customer Rates.

(a) Except as specified in this 2017 Agreement, the company's general base rates, charges, credits, and rate design methodologies, for retail electric service in effect on December 31, 2017, shall remain in effect for service rendered and charges imposed through and including December 31, 2021, and thereafter until revised by a future unanimous agreement of the Parties approved by a Final Order of the Commission or a Final Order of the Commission issued as the result of a future general base rate proceeding.

(b) Except as specified in this 2017 Agreement, the company may not petition to change any of its general base rates, charges, credits, or rate design methodologies for retail electric service with an effective date for the new rates, charges, credits, or rate design methodologies earlier than January 1, 2022.

(c) Notwithstanding Subparagraphs 3(a) and 3(b), the company shall be authorized to change its base rates as set forth in Paragraphs 6 and 9, below, in accordance with procedures identified for the SoBRA mechanism and to reduce rates in accordance with Federal Income Tax Reform that may occur during the Term of this 2017 Agreement.

(d) The current lock period for the Contracted Credit Value ("CCV") shall remain 72 months (6 years).

(e) The company's standby generator credit shall be increased from $4.75/kW/month to $5.35/kW/month, concurrent with meter reads for the first billing cycle of January 2018. The CCV credit shall be increased from $9.98/kW/month to $10.23/kW/month for secondary, $9.88/kW/month to $10.13/kW/month for primary, and $9.78/kW/month to $10.03/kW/month for sub-transmission voltage customers, concurrently with meter readings for the first billing cycle of January 2018. To the extent that implementation of these revised credits results in an

under-recovery or over-recovery of revenues that are subject to the Energy Conservation Cost Recovery ("ECCR") clause, the company shall be authorized to make an adjustment to remedy any such under-recovery or over-recovery in its ECCR charges for 2019 and thereafter. The level of these credits will not change during the Term and will remain in effect after the expiration of the Term until changed, if at all, by a future unanimous agreement of the Parties approved by a Final Order of the Commission or a Final Order of the Commission issued as a result of a future general base rate proceeding. The credit modifications addressed in this Subparagraph 3(e) are reflected in the revised tariff sheets set forth in Exhibit A to this 2017 Agreement, the approval of which shall constitute approval of the revised tariff sheets.

(f) The company's Economic Development Rider, which is set forth in Rate Schedule ECONOMIC DEVELOPMENT RATE – EDR of the company's retail tariff, shall remain in effect during the Term and thereafter until modified or terminated by order of the Commission. The Parties intend that the Commission's approval of this 2017 Agreement shall constitute continuing approval of the Economic Development Rider and that such approval shall satisfy the requirements of Rule 25-6.0426(3) - (6), F.A.C., and accordingly, the reductions afforded in Rate Schedule EDR shall be included as a cost in the company's cost of service for all ratemaking purposes and surveillance reporting. The rates in the Economic Development Rider shall be open for new customers and for new applications by existing customers through December 31, 2021, unless the maximum amount of economic development expenditures as specified in Rule 25-6.0426, F.A.C., is met, at which time the Economic Development Rider will be closed to new customers and to new applications by existing customers until the amount again falls below the maximum allowed.

(g) The provisions of this Paragraph 3 shall remain in effect during the Term except as otherwise permitted or provided for in this 2017 Agreement and shall continue in effect until changed by unanimous agreement of the Parties approved by a Final Order of the Commission or a Final Order of the Commission issued as a result of a future general base rate proceeding.

4. Other Cost Recovery. Nothing in this 2017 Agreement shall preclude the company from requesting the Commission to approve the recovery of costs that are: (a) of a type which traditionally or historically would be, have been, or are presently recovered through cost recovery clauses or surcharges, or (b) incremental costs not currently recovered in base rates which the Legislature expressly requires shall be clause recoverable subsequent to the approval of this 2017 Agreement. It is the intent of the Parties that, in conjunction with the provisions of Subparagraph 3(a), the company shall not seek to recover, nor shall the company be allowed to recover, through any cost recovery clause or charge, or through the functional equivalent of such cost recovery clauses and charges, costs of any type or category that have historically or traditionally been recovered in base rates, unless such costs are: (i) the direct and unavoidable result of new governmental impositions or requirements; or (ii) new or atypical costs that were unforeseeable and could not have been contemplated by the Parties resulting from significantly changed industry-wide circumstances directly affecting the company's operations. As a part of the base rate freeze agreed to herein, the company will not seek Commission approval to defer for later recovery in rates, any costs incurred or reasonably expected to be incurred from the Effective Date through and including December 31, 2021, which are of the type which historically or traditionally have been or would be recovered in base rates, unless such deferral and subsequent recovery is expressly authorized herein or otherwise agreed to by each of the Parties. The Parties are not precluded from participating in any proceedings pursuant to this

Paragraph 4, nor is any Party precluded from raising any issues pertinent to any such proceedings.

5. Storm Damage.

(a) Nothing in this 2017 Agreement shall preclude Tampa Electric from petitioning the Commission to seek recovery of costs associated with any tropical systems named by the National Hurricane Center or its successor without the application of any form of earnings test or measure and irrespective of previous or current base rate earnings. Consistent with the rate design methods approved in this 2017 Agreement, the Parties agree that recovery of storm costs from customers will begin, on an interim basis (subject to refund following a hearing or a full opportunity for a formal proceeding), sixty days following the filing of a cost recovery petition and tariff with the Commission and will be based on a 12-month recovery period if the storm costs do not exceed $4.00/1,000 kWh on monthly residential customer bills. In the event the company's reasonable and prudent storm costs exceed that level, any additional costs in excess of $4.00/1,000 kWh shall be recovered in a subsequent year or years as determined by the Commission, after hearing or after the opportunity for a formal proceeding has been afforded to all substantially affected persons or parties. All storm related costs shall be calculated and disposed of pursuant to Rule 25-6.0143, F.A.C., and shall be limited to (i) costs resulting from a tropical system named by the National Hurricane Center or its successor, (ii) the estimate of incremental storm restoration costs above the level of storm reserve prior to the storm, and (iii) the replenishment of the storm reserve to $55,860,642. The Parties to this 2017 Agreement are not precluded from participating in any such proceedings and opposing the amount of Tampa Electric's claimed costs (for example, and without limitation, on grounds that such claimed costs

were not reasonable or were not prudently incurred) or whether the proposed recovery is consistent with this Paragraph 5, but not the mechanism agreed to herein.

(b) The Parties agree that the $4.00/1,000 kWh cap in this Paragraph 5 shall apply in aggregate for a calendar year; provided, however, that Tampa Electric may petition the Commission to allow Tampa Electric to increase the initial 12 month recovery at rates greater than $4.00/1,000 kWh or for a period longer than 12 months if Tampa Electric incurs in excess of $100 million of storm recovery costs that qualify for recovery in a given calendar year, inclusive of the amount needed to replenish the storm reserve to $55,860,642. All Consumer Parties reserve their right to oppose such a petition.

(c) The Parties expressly agree that any proceeding to recover costs associated with any storm shall not be a vehicle for a "rate case" type inquiry concerning the expenses, investment, or financial results of operations of Tampa Electric and shall not apply any form of earnings test or measure or consider previous or current base rate earnings. Such issues may be fully addressed in any subsequent Tampa Electric base rate case.

(d) The provisions of this Paragraph 5 shall remain in effect during the Term except as otherwise permitted or provided for in this 2017 Agreement and shall continue in effect until the company's base rates are next reset by the Commission. For clarity, this means that if this 2017 Agreement is terminated pursuant to Paragraph 7 hereof, the company's rights regarding storm cost recovery under this 2017 Agreement are terminated at the same time, except that any Commission-approved surcharge then in effect shall remain in effect until the costs subject to that surcharge are fully recovered. A storm surcharge in effect without approval of the Commission shall be terminated at the time this 2017 Agreement is terminated pursuant to Paragraph 7 hereof.

6. Solar Base Rate Adjustment Mechanism ("SoBRA").

(a) Notwithstanding the general base rate freeze specified in Paragraph 2, the company shall be allowed to recover the cost of its investment in, and operation of, certain new solar generation facilities and to make solar base rate adjustments consistent with this Paragraph 6. If the applicable federal or state income tax rate for the Company changes before any of the increases provided for in in this Paragraph 6, the Company will adjust the amount of the base rate increase to reflect the new tax rate before the implementation of such increase, pursuant to the applicable methodology in Exhibit C.

(b) Subject to the conditions in Subparagraph 6(c), the planned capacity amounts, earliest in-service and rate adjustment dates, and associated maximum annual revenue requirements (calculated at the Installed Cost Cap specified herein) are as follows:

Year	Earliest Rate Change And In-Service Date	Maximum Incremental SoBRA MW	Maximum Incremental Annualized SoBRA Revenue Requirements (millions)	Maximum Cumulative SoBRA MW	Maximum Cumulative Annualized SoBRA Revenue Requirements (millions)
2018	September 1	150	$30.6[2]	150	$30.6
2019	January 1	250	$50.9	400	$81.5
2020	January 1	150	$30.6	550	$112.1
2021	January 1	50	$10.2	600	$122.3[3]

(c) The company will seek approval of and cost recovery for specific solar generation projects in SoBRA Tranches up to the amounts as specified in this Paragraph 6. Nothing in this 2017 Agreement requires Tampa Electric to build the full amount of solar generating capacity

[2] The annual revenue requirement is approximately $30.6 million, however, since the first 150 MW Tranche is scheduled to come online September 1, 2018, the revenue requirements collected would be four months of the annual revenue requirements, or $10.2 million.

[3] The 2021 Tranche can be included in and its costs recovered under the SoBRA mechanism only if the projects constituting the 2018 and 2019 Tranches in this table are in-service and operating per design specifications as of December 31, 2019, and were constructed at an average capital cost of no more than $1475 per kW_{ac}.

allowed by this 2017 Agreement for any year or in total over the Term of this 2017 Agreement. Commission action may occur before or after expiration of the Term, but to qualify for cost recovery pursuant to these SoBRA provisions, any Tranche must be fully operational and providing service no later than December 31, 2022. A SoBRA Tranche may consist of a single project or may include multiple individual solar projects, which may be located throughout the company's retail service territory. Tampa Electric will construct and bring into full commercial operation, the full Maximum Incremental SoBRA MW for each year's Tranche by the dates shown in the table above. The Rate Change and In-Service Dates specified in the chart in Subparagraph 6(b) are "no sooner than" dates, and the SoBRA rate changes for each Tranche will be implemented effective on the earliest In-Service Date for that Tranche identified in such chart and subsequently trued up to reflect and correct for (1) any delay in the actual In-Service Dates of any of the projects in a particular Tranche beyond the applicable In-Service date for that Tranche and (2) the extent to which the actual installed costs of any project or projects vary from the projected costs used to set the SoBRA rate change but may not exceed the Maximum Incremental Annualized SoBRA Revenue Requirements or Maximum Cumulative Annualized SoBRA Revenue Requirements set forth in Subparagraph 6(b) or the Installed Cost Cap set forth in Subparagraph 6(d). Each SoBRA revenue increase shall be calculated based on the projected In-Service date, operating capacity, and estimated cost of the solar projects to which it corresponds, subject to being trued up as described in this Subparagraph 6(c). The 2021 SoBRA will only be available to the company if (i) for all projects in the 2018 and 2019 Tranches (totaling 400MW subject to the two percent (2%) variance allowance described in the following sentence), the actual average installed cost necessary to make such projects fully operational is less than or equal to $1,475 per kW_{ac} and (ii) the 2018 and 2019 Tranches in the amount of 400

MW (subject to the 2% variance) are installed and operating at design specifications as of December 31, 2019. The SoBRA Tranches of solar generation capacity and the associated revenue requirements shown in Subparagraph 6(b) are "up to" or maximum amounts; however, the amount of revenues and MW in the 2019 SoBRA Tranche or Tranches may vary by up to 2 percent of the 2019 total (5 MW variance, either greater than or less than the specified maximum for 2019) to accommodate efficient planning and construction of the associated individual solar projects, and the 2019 Tranche or Tranches remain subject to the cost cap contained herein. Tampa Electric shall make a filing with the Commission by February 28, 2020, reflecting whether it has met the requirements to qualify for the 2021 SoBRA Tranche.

(d) For the solar projects that are approved by the Commission for cost recovery pursuant to this Paragraph 6, Tampa Electric's base rates will be increased by the incremental annualized base revenue requirement in steps, one step for each SoBRA Tranche. Each such base rate adjustment will be referred to as a SoBRA, and shall be authorized for solar projects for which Tampa Electric files for Commission approval pursuant to this Paragraph 6. Each project qualifying for SoBRA treatment must consist of either single axis tracking or other solar electric generating equipment or tracking technology that yields greater efficiency or higher capacity value, or both, for the benefit of customers all within the cost caps stated in this Paragraph 6. The types of costs of solar projects that traditionally have been allowed in rate base (including Engineering, Procurement and Construction ("EPC") costs; development costs including third party development fees, if any; permitting fees and costs; actual land costs and land acquisition costs; taxes; utility costs to support or complete development; transmission interconnection costs; installation labor and equipment costs; costs associated with electrical balance of system, structural balance of system, inverters, and modules; AFUDC at the weighted average cost of

capital from Exhibit B of this 2017 Agreement; and other traditionally allowed rate base costs) shall be eligible for SoBRA cost recovery. The total installed capital cost of a project eligible for cost recovery through a SoBRA shall not exceed $1,500 per kW_{ac} (the "Installed Cost Cap"). This Installed Cost Cap shall apply on a per project basis, and includes all costs required to make each of the projects in a Tranche fully operational. Each SoBRA will be based on a 10.25% ROE, except under the conditions specifically provided in this 2017 Agreement in Subparagraph 2(b), a 54% equity ratio (based on investor sources of capital), and the incremental capital structure components of long-term debt, short-term debt (if any), common equity, and tax credits, adjusted to reflect the inclusion of investment tax credits on a normalized basis. The debt rate utilized to calculate the revenue requirements associated with the SoBRA projects will be updated to reflect the incremental costs of prospective long-term debt issuances during the first 12 months of operation of each project. The SoBRA Installed Cost Cap is an amount agreed to by and between the Parties that reflects their negotiations regarding all relevant factors affecting or determining the installed cost of each project, including but not limited to capital costs, costs of capital, capital structure, and the other costs and expenses associated with the project.

(e) The Installed Cost Cap is not a "safe harbor" or a "build to" number for the company. The company will use reasonable efforts to design and build solar projects at installed costs below the cap. The Installed Cost Cap will limit the cost recovery of projects under a SoBRA, so if a project costs more than $1,500 per kW_{ac}, the company can recover through a SoBRA only the installed cost up to the Installed Cost Cap, but may use the actual installed cost for purposes of preparing its periodic earnings surveillance reports; however, during the

company's next general base rate proceeding, the depreciated net book value of any SoBRA project included in rate base for the test year may not exceed the Installed Cost Cap.

(f) The individual solar generation projects contemplated in this 2017 Agreement are not subject to the Florida Electrical Power Plant Siting Act, because each project will be smaller than 75 MW, and accordingly, the projects contemplated herein will be subject to the process and FPSC approval as specified herein. For each SoBRA and associated SoBRA Tranche, Tampa Electric will file a petition for approval of each SoBRA, provided that the SoBRA rate change for each Tranche shall not take effect before the dates specified in the aforementioned chart. Each petition for approval of a SoBRA or SoBRAs shall be filed in a separate stand-alone docket. The petition for approval of the first SoBRA (September 1, 2018) shall be made as soon as reasonably possible after the Commission vote to approve this 2017 Agreement. The petition for approval of each of the remaining SoBRAs shall be made in a separate stand-alone docket; the company may file the petitions for each Tranche for the following year at the time of the company's projection filings in the 2018, 2019 and 2020 Fuel and Purchased Power Cost Recovery Clause dockets ("Fuel Docket(s)") for the 2019, 2020 and 2021 factors, respectively, or the company may file each SoBRA petition at a convenient time throughout each year. The Parties contemplate that there will be a final true-up for the 2021 SoBRA, if needed. The Parties agree to request that, to the extent practicable, the deadlines and schedules in the Fuel Dockets apply to the petitions for approval of SoBRAs, so that the amount of solar generation approved for recovery through a SoBRA and related fuel cost savings can be synchronized with the Fuel Dockets.

(g) The issues for determination in each proceeding for approval of a SoBRA shall be limited to: (1) the cost effectiveness of the solar projects in the Tranche, (2) whether the installed

cost of each project in the Tranche is projected to be under the Installed Cost Cap, (3) the amount of revenue requirements and appropriate increase in base rates needed to collect the estimated annual revenue requirement for the projects in a Tranche, (4) a true-up of previously approved SoBRAs for the actual cost of the previously approved projects, subject to the sharing provisions in Subparagraph 6(m), and (5) a true-up through the Capacity Cost Recovery Clause ("CCR") of previously approved SoBRAs to reflect the actual in service dates and actual installed cost for each of the previously-approved projects. The cost effectiveness for the projects in a Tranche shall be evaluated in total by considering only whether the projects in the Tranche will lower the company's projected system cumulative present value revenue requirement ("CPVRR") as compared to such CPVRR without the solar projects.

(h) The Parties expect and intend that the first SoBRA will be effective as of September 1, 2018, based on the Parties' expectation and the company's intent that all projects in the 2018 Tranche will be fully operational and providing service as of September 1, 2018. To accommodate efficient planning and construction by the company, the Consumer Parties agree that Tampa Electric may request the Commission to consider approval of the 2018 Tranche as soon as practicable following approval of this 2017 Agreement. The Parties further intend that Commission action on the remaining SoBRAs will be resolved, to the extent practicable, on a schedule that is contemporaneous with the annual, regularly scheduled Fuel and Purchased Power Cost Recovery Docket hearings, provided, however, that the Commission on its own initiative or upon good cause shown by any Party to this 2017 Agreement or any other entity satisfying the standing requirements of Florida law may set Tampa Electric's request for approval of any SoBRA or SoBRA Tranche for a separate hearing to be held at any convenient time to

permit timely resolution before the company's projected In-Service date for the SoBRA Tranche that is the subject of such petition and hearing.

(i) The SoBRA increases approved pursuant to this 2017 Agreement shall be calculated based upon Tampa Electric's billing determinants used in the company's then-most-current ECCR Clause filings with the Commission for the twelve months following the effective date of any respective SoBRA. To the extent necessary, this will include projections of such billing determinants into a subsequent calendar year so as to cover the same 12 months as the first 12 months of each Tranche of solar projects' operations. The exception to this will be the first Tranche of SoBRA, which is to go into effect on September 1, 2018. In the case of this Tranche, the billing determinants used will be from the 2017 ECCR Clause filing for the 12 months of 2018 and the base rate adjustment derived on an annual basis but only applied to bills for the four months from September 2018 through December 2018 and then for the 12 months of 2019. The revenue requirement for each SoBRA Tranche shall be allocated to the rate classes using the 12 CP and $1/13^{th}$ method of allocating production plant and shall be applied to existing base rates, charges and credits using the following principles:

(i) 40% of the revenue requirements that would otherwise be allocated to the lighting class under the 12 CP and $1/13^{th}$ methodology shall be allocated to the lighting class for recovery through an increase in the lighting base energy rate and the remaining 60% shall be allocated ratably to the other customer classes.

(ii) The revenue requirement associated with a SoBRA will be recovered through increases to demand charges where demand charges are part of a rate schedule, and through energy charges where no demand charge is used in a rate schedule.

(iii) Within the GSD and IS rate classes, recovery of SoBRA revenue requirements allocated to those rate classes will be borne by non-standby demand charges only within a rate class, which methodology will not impact RS and GS rate classes.

(j) The solar capacity amounts specified in Subparagraphs 6(b) and 6(c) shall limit the maximum amount of solar capacity for which the company may recover costs through a SoBRA during each year of the Term, which may include recovery during 2022 for any SoBRA that satisfies the capacity and cost caps provided herein; provided, however, if Tampa Electric receives approval for SoBRA recovery for capacity amounts below the capacity amounts specified in Subparagraphs 6(b) and 6(c) in any year, the company can seek recovery of the unused capacity in a future petition for approval up to the Maximum Cumulative SoBRA for the applicable year as set forth in Subparagraph 6(b), provided such request is filed with the Commission during the Term of this 2017 Agreement. A SoBRA may become effective at any time during the Term or within one year after expiration of the Term, as limited by Subparagraph 6(d) and subject to the termination of the company's rights to seek SoBRA recovery if this 2017 Agreement is terminated pursuant to Paragraph 7 hereof.

(k) For each of the SoBRAs specified in Subparagraphs 6(b) and 6(c), the increased base rates shall be reflected on Tampa Electric's customer bills as specified herein. Tampa Electric will begin applying the increased base rate charges for each SoBRA concurrently with meter readings for the first billing cycle of September 2018 for the first SoBRA, subject to true-up as provided in Subparagraph 6(c). Tampa Electric will begin applying each subsequent SoBRA concurrently with meter readings for the first billing cycle of the month the Tranche is projected to go in service, subject to true-up as provided in Subparagraph 6(c). The Parties contemplate and intend that the final true-up for the 2021

SoBRA, if any, would be made to the CCR as soon as practicable following implementation of the 2021 SoBRA, if any.

(l) Subject to the revenue requirement limits in Subparagraph 6(b), the SoBRA for a Tranche will be calculated using the company's projected installed cost per kW_{ac} for each project (subject to the Installed Cost Cap); reasonable estimates for depreciation expense (based on an initial average service life of 30 years for depreciable plant), property taxes and fixed O&M expenses; an incremental capital structure reflecting the then current midpoint ROE and a 54% equity ratio adjusted to reflect the inclusion of investment tax credits on a normalized basis.

(m) If Tampa Electric's actual installed cost for a project is less than the Installed Cost Cap, the company's customers and the company will share in the beneficial difference with 75% of the difference inuring to the benefit of customers and 25% serving as an incentive to the company to seek such cost savings over the life of this 2017 Agreement. By way of illustration, if the actual installed cost of a solar project is $1,400 per kW_{ac}, the final cost to be used for purposes of computing cost recovery under this 2017 Agreement and the true-up of the initial SoBRA shall be $1,425 per kW_{ac} [0.25 times ($1,500 - $1,400) + $1,400].

(n) In order to determine the amount of each annual cost true-up, a revised SoBRA will be computed using the same data and methodology incorporated in the initial SoBRA, with the exception that the actual capital expenditures after sharing and the actual in-service date will be used in lieu of the capital expenditures on which the annualized revenue requirement was based. The difference between the cumulative base revenues since the implementation of the initial SoBRA factor and the cumulative base revenues that would have

resulted if the revised SoBRA factor (for cost and In-Service date true-ups) had been in place during the same time period will be trued up with interest at the AFUDC rate shown in Exhibit B used for the projects, and will be made through a one-time, twelve-month adjustment through the CCR clause. On a going forward basis, the base rates will be adjusted to reflect the revised SoBRA factors.

(o) Tampa Electric agrees to file monthly reports that will provide the same information as that filed with the Commission in Docket No. 20170007-EI by another utility for its solar projects, in order to reflect the performance of the solar projects after they have been placed in service.

(p) Tampa Electric's base rate and credit levels applied to customer bills, including the effects of the SoBRAs implemented pursuant to this 2017 Agreement, shall continue in effect until next reset by future unanimous agreement of the Parties approved by a Final Order of the Commission or a Final Order of the Commission issued as a result of a future general base rate proceeding. Any incentive attributed to the company during the term of this 2017 Agreement under Subparagraph 6(m) above will not be included in rate base in the company's next general base rate proceeding, meaning that when a solar asset plant balance is moved to base rates in the company's next general base rate case, only the actual cost -- not any incentive -- will be included.

(q) For all new solar generation assets that Tampa Electric places in service during the Term, the lowest total installed cost per-kW solar energy resources up to the capacity amounts associated with the SoBRA mechanism will be attributed to the SoBRA mechanism in the event the company constructs more solar generation capacity than is subject to the SoBRA mechanism.

(r) Nothing in this 2017 Agreement shall preclude any Party to this 2017 Agreement or any other lawful party from participating, consistent with the full rights of an intervenor, in any proceeding that addresses any matter or issue concerning the SoBRA provisions of this 2017 Agreement.

7. Earnings.

(a) Notwithstanding Paragraph 2 and subject to the Trigger provisions in Subparagraph 2(b) above, if Tampa Electric's earned return on common equity falls below 9.25% during the Term on a monthly earnings surveillance report stated on an actual Commission thirteen-month average adjusted basis, Tampa Electric may petition the Commission to amend its base rates either through a general rate proceeding under Sections 366.06 and 366.07, Florida Statutes, or through a limited proceeding under Section 366.076, Florida Statutes. Nothing in this 2017 Agreement shall be construed as an agreement by the Consumer Parties that a limited proceeding would be appropriate, and Tampa Electric acknowledges and agrees that the Parties reserve and retain all rights to challenge the propriety of any limited proceeding or to assert that any request for base rate changes should properly be addressed through a general base rate case, as well as to challenge any substantive proposals to change the company's rates in any such future proceeding. This floor of 9.25% shall be subject to adjustment in accordance with the Trigger provision in Subparagraph 2(b). For purposes of this 2017 Agreement, "Commission

actual adjusted basis" and "actual adjusted earned return" shall mean results reflecting all adjustments to Tampa Electric's books required by the Commission by rule or order, but excluding pro forma adjustments. No Consumer Parties shall be precluded from participating in any proceeding initiated by Tampa Electric to increase base rates pursuant to this Paragraph 7, and no Consumer Party is precluded from opposing Tampa Electric's request.

(b) Notwithstanding Paragraph 2 and subject to the Trigger in Subparagraph 2(b) above, if Tampa Electric's earned return on common equity exceeds 11.25% during the Term on a monthly earnings surveillance report stated on an actual Commission thirteen-month average adjusted basis, no Consumer Party shall be precluded from petitioning the Commission for a review of Tampa Electric's base rates. In any case initiated by Tampa Electric or any other Party pursuant to Paragraph 7, all Parties will retain full rights conferred by law. The ceiling of 11.25% set forth in this Subparagraph shall be subject to adjustment in accordance with the Trigger provision in Subparagraph 2(b).

(c) Notwithstanding Paragraph 2 and subject to the Trigger provisions in Subparagraph 2(b) above, this 2017 Agreement shall terminate upon the effective date of any Final Order of the Commission issued in any proceeding pursuant to Paragraph 7 that changes Tampa Electric's base rates prior to the last billing cycle of December 2021.

(d) This Paragraph 7 shall not: (i) be construed to bar Tampa Electric from requesting any recovery of costs otherwise contemplated by this 2017 Agreement; (ii) apply to any request to change Tampa Electric's base rates that would become effective after the expiration of the Term of this 2017 Agreement; (iii) limit any Party's rights in proceedings concerning changes to base rates that would become effective subsequent to the Term of this 2017 Agreement to argue

that Tampa Electric's authorized ROE range should be different than as set forth in this 2017 Agreement; or (iv) affect the provisions of Subparagraphs 3(d) and 3(e) of this 2017 Agreement.

(e) Notwithstanding any other provision of this 2017 Agreement, the Parties fully and completely reserve all rights available to them under the law to challenge the level or rate structure (or the cost of service methodologies underlying them) of Tampa Electric's base rates, charges, credits, and rate design methodologies effective as of January 1, 2022 or thereafter. It is specifically understood and agreed that this 2017 Agreement does not preclude any Consumer Party from filing before January 1, 2022, an action to challenge the level or rate structure (or the cost of service methodologies underlying them) of Tampa Electric's base rates, charges and credits effective as of January 1, 2022 or thereafter.

8. Depreciation.

(a) The Parties agree and intend that, notwithstanding any requirements of Rules 25-6.0436 and 25-6.04364, F.A.C., the company shall not be required during the Term of this 2017 Agreement to file any depreciation study or dismantlement study. The depreciation and amortization accrual rates approved by the FPSC and currently in effect as of the Effective Date of this 2017 Agreement shall remain in effect during the Term or the company's next depreciation study, whichever is later. The Parties further agree that the provisions of Rules 25-6.0436 and 25-6.04364, F.A.C., which otherwise require depreciation and dismantlement studies to be filed at least every four years, will not apply to the company during the Term, and that the Commission's approval of this 2017 Agreement shall excuse the company from compliance with the filing requirement of these rules during the Term.

(b) Notwithstanding the non-deferral language in Paragraph 4, unless the company proposes a special capital recovery schedule and the Commission approves it, if coal-fired

generating assets or other assets are retired or planned for retirement of a magnitude that would ordinarily or otherwise require a special capital recovery schedule, such assets will continue to be depreciated using their then existing depreciation rates and special capital recovery issues will be addressed in conjunction with the company's next depreciation study. If the company installs Automated Meter Infrastructure ("AMI") meters and retires Automated Meter Reading ("AMR") meters during the Term, such assets will continue to be depreciated using their then existing depreciation rates and special capital recovery issues will be addressed in conjunction with the company's next depreciation study.

(c) Notwithstanding the provisions of Subparagraph 8(a) above, the company shall file a depreciation and dismantlement study or studies no more than one year nor less than 90 days before the filing of its next general rate proceeding under Sections 366.06 and 366.07, Florida Statutes, such that there is a reasonable opportunity for the Consumer Parties to review, analyze and potentially rebut depreciation rates or other aspects of such depreciation and dismantlement studies contemporaneously with the company's next general rate proceeding. The depreciation and dismantlement study period shall match the test year in the company's MFRs, with all supporting data in electronic format with links, cells and formulae intact and functional, and shall be served upon all Consumer Parties and all intervenors in such subsequent rate case.

9. Federal Income Tax Reform.

(a) Changes in the rate of taxation of corporate income by federal or state taxing authorities ("Tax Reform") could impact the effective tax rate recognized by the company in FPSC adjusted reported net operating income and the measurement of existing and prospective deferred federal income tax assets and liabilities reflected in the FPSC adjusted capital structure.

When Congress last reduced the maximum federal corporate income tax rate in the Tax Reform Act of 1986, it included a transition rule that, as an eligibility requirement for using accelerated depreciation with respect to public utility property, provided guidance regarding returning to customers the portion of the resulting excess deferred income taxes attributable to the use of accelerated depreciation. To the extent Tax Reform includes a transition rule applicable to excess deferred federal income tax assets and liabilities ("Excess Deferred Taxes"), defined as those that arise from the re-measurement of those deferred federal income tax assets and liabilities at the new applicable corporate tax rate(s), those Excess Deferred Taxes will be governed by the Tax Reform transition rule, as applied to most promptly and effectively reduce Tampa Electric's rates consistent with the Tax Reform rules and normalization rules.

(b) If Tax Reform is enacted before the company's next general base rate proceeding, the company will quantify the impact of Tax Reform on its Florida retail jurisdictional net operating income thereby neutralizing the FPSC adjusted net operating income of the Tax Reform to a net zero. The company's forecasted earnings surveillance report for the calendar year that includes the period in which Tax Reform is effective will be the basis for determination of the impact of Tax Reform. The company will also adjust any SoBRAs that have not yet gone into effect to specifically account for Tax Reform. The impacts of Tax Reform on base revenue requirements will be flowed back to retail customers within 120 days of when the Tax Reform becomes law, through a one-time adjustment to base rates upon a thorough review of the effects of the Tax Reform on base revenue requirements consistent with Subparagraph 9(a). This adjustment shall be accomplished through a uniform percentage decrease to customer, demand and energy base rate charges for all retail customer classes. Any effects of Tax Reform on retail revenue requirements from the Effective Date through the date of the one-time base rate

adjustment shall be flowed back to customers through the ECCR Clause on the same basis as used in any base rate adjustment. An illustration is included as Exhibit C. If Tax Reform results in an increase in base revenue requirements, the company will utilize deferral accounting as permitted by the Commission, thereby neutralizing the FPSC adjusted net operating income impact of the Tax Reform to a net zero, through the Term. In this situation, the company shall defer the revenue requirement impacts to a regulatory asset to be considered for prospective recovery in a change to base rates to be addressed in the company's next base rate proceeding or in a limited scope proceeding before the Commission no sooner than the end of the Term.

(c) All Excess Deferred Taxes shall be deferred to a regulatory asset or liability which shall be included in FPSC adjusted capital structure and flowed back to customers over a term consistent with law. If the same Average Rate Assumption Method used in the Tax Reform Act of 1986 is prescribed, then the regulatory asset or liability will be flowed back to customers over the remaining life of the assets associated with the Excess Deferred Taxes subject to the provisions related to FPSC adjusted operating income impacts of Tax Reform noted above. If the Tax Reform law or act is silent on the flow-back period, and there are no other statutes or rules that govern the flow-back period, then there shall be a rebuttable presumption that the following flow-back period(s) will apply: (1) if the cumulative net regulatory liability is less than $100 million, the flow-back period will be five years; or (2) if the cumulative net regulatory liability is greater than $100 million, the flow-back period will be ten years. The company reserves the right to demonstrate by clear and convincing evidence that such five or ten-year maximum period (as applicable) is not in the best interest of the company's customers and should be increased to no greater than 50 percent of the remaining life of the assets associated with the Excess Deferred Taxes ("50 Percent Period"). The relevant factors to support the

company's demonstration include, but are not limited to, the impact the flow-back period would have on the company's cash flow and credit metrics or the optimal capitalization of the company's jurisdictional operations in Florida. If the company can demonstrate, by clear and convincing evidence, that limiting the flow-back period to the 50 Percent Period, in conjunction with the other Tax Reform provisions related to deferred taxes within this 2017 Agreement, will be the sole basis for causing a full notch credit downgrade by each of the major rating agencies (i.e. Standard & Poor's and Moody's), as expressly reflected in a publicly available report of the agencies, it may file to seek a longer flow-back period.

10. Incentive Plan. The Parties consent to the FPSC's approval of and request that the Commission approve the company's Asset Optimization/Incentive Program as set forth in its Petition in Docket No. 160160-EI, dated June 30, 2016, for a four-year period beginning January 1, 2018, but with the following sharing thresholds: (a) up to $4.5MM/year, 100% gain to customers; (b) greater than $4.5MM/year and less than $8.0MM/year, 60% to shareholders and 40% to customers; and (c) greater than $8.0MM/year, 50% to shareholders and 50% customers.

11. Other.

(a) Except as specified in this 2017 Agreement, the company will enter into no new natural gas financial hedging contracts for fuel through December 31, 2022.

(b) The company agrees that it will not seek to recover any costs from its customers related to investments in oil and/or natural gas exploration, reserves, acreage and/or production, including but not limited to investments in gas or oil exploration or production projects that utilize "fracking" (hydraulic fracturing) or similar technology, for a period of no less than five years after the Effective Date.

(c) The company may not make separated/stratified sales from energy generated by solar assets being recovered through a SoBRA during the Term.

(d) For any non-separated or non-stratified wholesale energy sales during the Term, the company will credit its fuel clause for an amount equal to the company's incremental cost of generating or purchasing the amount of energy sold during the hours that any such sale was made.

(e) The full benefits of solar renewable energy credits ("RECs") (including any and all rights attaching to environmental attributes) associated with the solar projects subject to this 2017 Agreement, if any, will be retained for, and flowed through to, retail customers through the Environmental Cost Recovery Clause.

(f) All dollar values, asset determinations, rate impact values and revenue requirements in this 2017 Agreement are intended by the Parties to be retail jurisdictional in amount or formulation basis, unless otherwise specified.

12. New Tariffs. Nothing in this 2017 Agreement shall prelude Tampa Electric from filing and the Commission from approving any new or revised tariff provisions or rate schedules requested by Tampa Electric, provided that any such tariff request does not increase any existing base rate component of a tariff or rate schedule, or any other charge imposed on customers during the Term unless the application of such new or revised tariff, rate schedule, or charge is optional to Tampa Electric's customers.

13. Application of 2017 Agreement. No Party to this 2017 Agreement will request, support, or seek to impose a change to any term or provision of this 2017 Agreement. Except as provided in Paragraph 7, no Party to this 2017 Agreement will either seek or support any reduction in Tampa Electric's base rates, charges, or credits, including limited, limited-scope,

interim, or any other rate decreases, or changes to rate design methodologies, that would take effect prior to the first billing cycle for January 2022, except for any such reduction in base rates or charges (but not credits) requested by Tampa Electric or as otherwise provided for in this 2017 Agreement. Tampa Electric shall not seek interim, limited, or general base rate relief during the Term except as provided for in Paragraphs 6 or 7 of this 2017 Agreement. Tampa Electric is not precluded from seeking interim, limited or general base rate relief that would be effective during or after the first billing cycle in January 2022, nor are the Consumer Parties precluded from opposing such relief. Such interim relief may be based on time periods before January 1, 2022, consistent with Section 366.071, Florida Statutes, and calculated without regard to the provisions of this 2017 Agreement. Tampa Electric will not seek to adjust either the standby generator credit or the CCV credit either during the Term of this 2017 Agreement or thereafter, except by unanimous Agreement of the Parties approved by a Final Order of the Commission or a Final Order of the Commission issued as a result of a future general base rate proceeding.

14. Commission Approval.

(a) The provisions of this 2017 Agreement are contingent on approval of this 2017 Agreement in its entirety by the Commission without modification. The Parties further agree that this 2017 Agreement is in the public interest, that they will support this 2017 Agreement and that they will not request or support any order, relief, outcome, or result in conflict with the terms of this 2017 Agreement in any administrative or judicial proceeding relating to, reviewing, or challenging the establishment, approval, adoption, or implementation of this 2017 Agreement or the subject matter hereof.

(b) No Party will assert in any proceeding before the Commission that this 2017 Agreement or any of the terms in the 2017 Agreement shall have any precedential value. The

Parties' agreement to the terms in the 2017 Agreement shall be without prejudice to any Party's ability to advocate a different position in future proceedings not involving this 2017 Agreement. The Parties further expressly agree that no individual provision, by itself, necessarily represents a position of any Party in any future proceeding, and the Parties further agree that no Party shall assert or represent in any future proceeding in any forum that another Party endorses any specific provision of this 2017 Agreement by virtue of that Party's signature on, or participation in, this 2017 Agreement. It is the intent of the Parties to this 2017 Agreement that the Commission's approval of all the terms and provisions of this 2017 Agreement is an express recognition that no individual term or provision, by itself, necessarily represents a position, in isolation, of any Party or that a Party to this 2017 Agreement endorses a specific provision, in isolation, of this 2017 Agreement by virtue of that Party's signature on, or participation in, this 2017 Agreement.

(c) The Parties intend, and agree to request that the Commission's order state that approval of this 2017 Agreement in its entirety will resolve all matters in Docket No. 20160160-EI pursuant to and in accordance with Section 120.57(4), Florida Statutes, and that Docket No. 20160160-EI will be closed effective on the date the Commission's order approving this 2017 Agreement becomes final. The Parties further agree to request that Docket No. 20170057-EI be closed upon approval of this 2017 Agreement or as soon thereafter as is reasonably practical.

(d) No Party shall seek appellate review of any Commission order approving this 2017 Agreement.

15. Disputes. To the extent a dispute arises among the Parties about the provisions, interpretation, or application of this 2017 Agreement, the Parties agree to meet and confer in an effort to resolve the dispute. To the extent that the Parties cannot resolve any dispute, the matter may be submitted to the Commission for resolution.

16. Execution. This 2017 Agreement is dated as of September 27, 2017. It may be executed in counterpart originals and a facsimile of an original signature shall be deemed an original.

[Remainder of page intentionally left blank]

IN WITNESS WHEREOF, the Parties evidence their acceptance and agreement with the provisions of this 2017 Agreement by their signature(s):

Tampa Electric Company
702 N. Franklin Street
Tampa, FL 33601

By _____
Gordon L. Gillette, President

Signature Page to 2017 Agreement

Office of Public Counsel
J. R. Kelly, Esquire
Public Counsel
Charles Rewinkle, Esquire
Associate Public Counsel
c/o The Florida Legislature
111 West Madison Street, Room 812
Tallahassee, FL 32399-1400

By: _____
J.R. Kelly

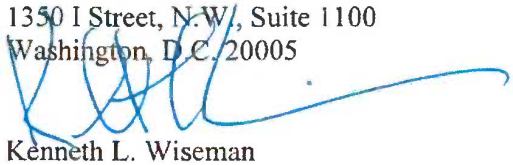
Signature Page to 2017 Agreement

The Florida Industrial Power Users Group
Jon C. Moyle, Jr., Esquire
Moyle Law Firm
The Perkins House
118 North Gadsden Street
Tallahassee, FL 32301

By: _____ Sept. 27, 2017
Jon C. Moyle, Jr.

Signature Page to 2017 Agreement

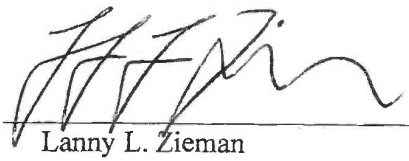
WCF Hospital Utility Alliance
Mark F. Sundback, Esquire
Kenneth L. Wiseman, Esquire
Andrews Kurth, LLP
1350 I Street, N.W., Suite 1100
Washington, D.C. 20005



Kenneth L. Wiseman

Signature Page to 2017 Agreement

Federal Executive Agencies
Lanny L. Zieman, Capt, USAF, Esquire
AFLOA/JACL-ULFSC
139 Barnes Drive, Suite 1
Tyndall Air Force Base, FL 32403

By: 
Lanny L. Zieman

Signature Page to 2017 Agreement

Florida Retail Federation
Robert Scheffel Wright
Gardner, Bist, Bowden, Bush, Dee, LaVia & Wright, P.A.
1300 Thomaswood Drive
Tallahassee, FL 32308

By: Robert Scheffel Wright
Robert Scheffel Wright

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Petition of Tampa Electric Company for Recovery of Costs Associated with Named Tropical Systems and Replenishment of Storm Reserve	)	Docket No. 20170271-EI
In Re: Petition the Commission to establish a generic docket to investigate and adjust rates for all investor owned utilities related to the reduction in the federal corporate income tax rate as a result of the passage of the Tax Cuts and Jobs Act	)	Docket No. 20180013-PU Filed: February 13, 2018

Amended Implementation Stipulation

THIS AMENDED IMPLEMENTATION STIPULATION is dated this 13th day of February, 2018 and is by and between Tampa Electric Company ("Tampa Electric" or the "company"), the Office of Public Counsel ("OPC" or "Citizens"), the Florida Industrial Power Users Group ("FIPUG"), the Florida Retail Federation ("FRF"), the Federal Executive Agencies ("FEA"), and the WCF Hospital Utility Alliance ("HUA"). Collectively, Tampa Electric, OPC, FIPUG, FRF, FEA, and HUA shall be referred to herein as the "Parties" (or "signatories") and the term "Party" shall be the singular form of the term "Parties." OPC, FIPUG, FRF, FEA, and HUA will be referred to herein as the "Consumer Parties." This document shall be referred to as the "Amended Implementation Stipulation."

Background

The Florida Public Service Commission ("FPSC" or "Commission") approved the 2017 Amended and Restated Stipulation and Settlement Agreement between and among the Parties ("2017 Agreement") by Order No. PSC-2017-0456-S-EI, issued on November 27, 2017 in

Docket Nos. 20170210-EI and 20160160-EI. Paragraphs 5 and 9 of the 2017 Agreement address Storm Damage and Federal Income Tax Reform, respectively.

Tampa Electric filed a Petition for Recovery of Costs Associated with Named Tropical Systems and Replenishment of Storm Reserve in Docket No. 20170271-EI on December 27, 2017. On January 30, 2018, the company filed an Amended Petition for Recovery of Costs Associated with Named Tropical Systems and Replenishment of Storm Reserve in the same docket ("Amended Storm Petition"). The Amended Storm Petition updates the total estimated storm restoration costs from those set forth in the company's original petition and seeks approval of revised tariff sheets containing updated Interim Storm Cost Recovery Factors designed to recover the company's proposed total updated storm restoration costs.

The Tax Cuts and Jobs Act of 2017 ("TCJA") was enacted by the United States Congress on December 20, 2017 and was signed into law by the President on December 22, 2017. *See Tax Cuts and Jobs Act of 2017*, Pub. Law 115-97, 131 Stat. 2054 (2017). The TCJA amends a variety of the provisions in the Internal Revenue Code and reduces the federal corporate income tax rate from 35% to 21% effective January 1, 2018. On January 9, 2018, OPC petitioned the Commission to establish a generic docket to investigate and adjust rates for all investor owned utilities related to the reduction in the federal corporate income tax rate as a result of the passage of the TCJA. Thereafter, the Commission opened Docket No. 20180013-PU for consideration of OPC's petition.

On January 30, 2018, Tampa Electric filed an Unopposed Motion to Approve Implementation Stipulation, with the Implementation Stipulation attached to the Motion. The purpose of the Implementation Stipulation was to memorialize the understanding and agreement of the Parties regarding the manner in which Tampa Electric will implement paragraphs 5 and 9

of the 2017 Agreement. Since that filing the Parties have discussed and agreed on certain modifications to the manner in which Tampa Electric will implement paragraphs 5 and 9 of the 2017 Agreement.

This Amended Implementation Stipulation differs from the Implementation Stipulation attached to the Unopposed Motion primarily in connection with the process to be followed with respect to the approval of interim cost recovery factors and the disposition of the tariffs referenced in the amended storm petition. Those changes are reflected in paragraph 4 of this Amended Implementation Stipulation. In all other material respects this Amended Implementation Stipulation is the same as the Implementation Stipulation filed on January 30, 2018.

Stipulated Implementation Provisions

1. Paragraph 5 of the 2017 Agreement grants Tampa Electric the right to recover, on an interim basis, storm damage costs beginning sixty days after filing a petition with the Commission. Pursuant to this paragraph, on January 30, 2018, Tampa Electric filed its Amended Storm Petition seeking recovery of approximately $102.5 million estimated for storm damage costs associated with Tropical Storms Erika and Colin and Hurricanes Hermine, Matthew and Irma and replenishment of Tampa Electric's retail storm damage reserve. Therein, the company proposed to recover this amount over a nine (9) month period effective concurrently with meter readings for the first billing cycle in April, 2018.

2. Paragraph 9 of the 2017 Agreement provides a mechanism for calculating and implementing the impact of tax reform on Tampa Electric's base rates and charges that will inure to the benefit of customers on the effective date of tax reform changes. Tampa Electric, using the methodologies set forth in Paragraphs 9(b) and 9(c) of the 2017 Agreement, has preliminarily

estimated the impact of the TCJA to result in a reduction in annual revenue requirements of approximately $95 million for 2018. Tampa Electric and the other signatories to the 2017 Agreement recognize that the $95 million estimated annual TCJA impact is based on preliminary data and is subject to final true-up. Per the 2017 Agreement, Tampa Electric is obligated to request permission of the Commission to reduce customer base rates within 120 days of the December 22, 2017 enactment date, or by April 23, 2018, upon a thorough review of the effects of the TCJA on base revenue requirements to account for the impacts of the TCJA. Reducing base rates and charges effective concurrently with meter readings for the first billing cycle in May 2018 would allow the company to return approximately eight (8) months of its estimated tax savings to customers in 2018. The remaining four months of annual savings, reflecting the final determination of the annual tax savings amount, would be returned to customers over twelve (12) months in 2019 through the ECCR Clause.

3. Per the 2017 Agreement, the company's storm damage costs are to be allocated to customer rate classes in the same manner as base rates consistent with the rate design methods in the 2017 Agreement. Therefore, absent this Implementation Stipulation and given the 60 day period in paragraph 5(a) of the 2017 Agreement, Tampa Electric would be authorized to increase rates by approximately $102.5 million concurrently with meter readings for the first billing cycle in April 2018, and a month later, pursuant to paragraph 9 of the 2017 Agreement, reduce those same rates by approximately $95 million per year to reflect tax savings from the TCJA. To avoid this volatility in customer rates, and recognizing that the amount of storm damage costs and tax savings are currently estimates, with the final values to be determined by the FPSC after separate opportunities for hearing, the signatories to the 2017 Agreement agree that Tampa Electric should effectively use the estimated annual TCJA tax savings reduction of

approximately $95 million per year to avoid the need to charge customers for the estimated $102.5 million of storm damage costs that they would have otherwise been obligated to pay beginning in April 2018. The parties also recognize that because the estimated amounts of storm costs and tax savings are approximately the same, there is an opportunity to provide customers full credit for 100 percent of the estimated 2018 tax savings during calendar year 2018, and at the same time avoid having to collect a surcharge from customers to recover the company's estimated storm damage costs, by treating both amounts in the manner proposed in this Implementation Stipulation.

4. To accomplish these goals, the Parties agree and request that the Commission approve the interim cost recovery factors referenced in the Amended Storm Petition, Upon approval of the interim cost recovery factors and approval of this Amended Implementation Stipulation, Tampa Electric Company will withdraw the tariffs associated with the interim cost recovery factors approved pursuant to the Amended Storm Petition. The Parties agree and request that the Commission authorize the company to make the appropriate accounting adjustments on its regulated books and records such that the entire estimated amount of storm costs that would have been recovered from customers ratably over a nine (9) month period in 2018 is paid for or recovered ratably from the company's estimated annual tax savings over the same nine (9) month period.

5. The Parties further agree and request that the Commission approve the following additional provisions of this Amended Implementation Stipulation:

(a) The final amount of the company's storm costs authorized to be recovered will be determined by the Commission in Docket No. 20170271-EI.

(b) A final determination of the impact of tax reform on Tampa Electric's base rates and charges pursuant to the 2017 Agreement will be determined by the Commission in Docket No. 20180013-PU or a separate docket established for that purpose and dedicated to Tampa Electric.

(c) After the final determinations of the impact of tax reform and recoverable storm cost amounts have been determined, any difference will be trued up and recovered (or returned) to customers through the ECCR Clause in 2019, as contemplated in the 2017 Agreement.

(d) After its impact is finally determined by the Commission, the company will reflect the full impact of tax reform on Tampa Electric's base rates and charges through tariff changes to be effective concurrently with meter readings for the first billing cycle in January 2019, provided that the Commission's determinations are final before that date.

(e) All signatories maintain and do not waive their rights to raise any argument that is allowed under the 2017 Agreement with respect to the level of storm damage costs and the calculation of the TCJA impacts.

(f) It is the intent of the parties, and a condition of this Amended Implementation Stipulation, that the two distinct proceedings contemplated in Paragraphs 5 and 9 of the 2017 Agreement shall be conducted as if this stipulation did not exist and that final determinations of actual storm costs and tax savings be made independently and separately.

6. The parties intend that the storm damage costs be transparent and ascertainable on a stand-alone basis and that the benefits of the TCJA impacts be transparent and ascertainable on a stand-alone basis. Upon approval of this Amended Implementation Stipulation, the company shall file a monthly storm cost overview which accounts and reports on the recovery of storm

damage costs, the costs remaining to be recovered, and the amount of TCJA benefits applied to storm damage costs.

7. The Parties have entered into this Amended Implementation Stipulation for the purpose of clarifying the appropriate means of implementing the referenced provisions of the 2017 Agreement and not to modify or otherwise impact the 2017 Agreement, which shall remain in full force and effect in accordance with its terms.

8. This Amended Implementation Stipulation is dated as of February 13 , 2018. It may be executed in counterpart originals and a facsimile of an original signature shall be deemed an original.

[Remainder of page intentionally left blank]

IN WITNESS WHEREOF, the Parties evidence their acceptance and agreement with the provisions of this Implementation Stipulation by their signature(s):

Tampa Electric Company
702 N. Franklin Street
Tampa, FL 33601

By _____
Nancy Tower, President

Signature Page to Implementation Stipulation

Office of Public Counsel
J. R. Kelly, Esquire
Public Counsel
Charles Rehwinkel, Esquire
Associate Public Counsel
c/o The Florida Legislature
111 West Madison Street, Room 812
Tallahassee, FL 32399-1400

By: _____
J.R. Kelly

Signature Page to Implementation Stipulation

The Florida Industrial Power Users Group
Jon C. Moyle, Jr., Esquire
Moyle Law Firm
The Perkins House
118 North Gadsden Street
Tallahassee, FL 32301

By: _____ Feb. 13, 2018
Jon C. Moyle, Jr.

Signature Page to Implementation Stipulation

WCF Hospital Utility Alliance
Mark F. Sundback, Esquire
Kenneth L. Wiseman, Esquire
Andrews Kurth, LLP
1350 I Street, NW., Suite 1100
Washington, D.C. 20005

By: _____

Signature Page to Implementation Stipulation

Federal Executive Agencies
LANNY L. ZIEMAN, Capt, USAF
Utility Litigation Attorney
Utility Law Field Support Center
Tyndall Air Force Base, Florida
Comm: 850-282-8863
DSN: 742-8863

By: _____
Capt Lanny L. Zieman

Signature Page to Implementation Stipulation

Florida Retail Federation
Robert Scheffel Wright
Gardner, Bist, Bowden, Bush, Dee, LaVia & Wright, P.A.
1300 Thomaswood Drive
Tallahassee, FL 32308

By: _____
Robert Scheffel Wright

TECO
TAMPA ELECTRIC
AN EMERA COMPANY

March 16, 2018

Mr. Andrew L. Maurey, Director
Division of Accounting and Finance
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

Dear Mr. Maurey,

Enclosed are copies of Tampa Electric Company's Forecasted Earnings Surveillance Report for the year **2018**. These computations have been made for the purposes of complying with Order No. PSC-94-1600-FOF-PU.

This report was calculated using updated jurisdictional separation factors. Tampa Electric Company's forecasted jurisdictional separation study for the year **2018** is based on forecasted levels of wholesale commitments, system rate base and operating expense items.

Please let me know if you have any questions.

Respectfully,

Jeffrey S. Chronister
Controller

Tampa Electric Company
P. O. Box 111 Tampa, FL 33601-0111 (813) 228-4111 tampaelectric.com

SCHEDULE 1

TAMPA ELECTRIC COMPANY
EARNINGS SURVEILLANCE REPORT SUMMARY
2018 BUDGET
2018 BUDGET

I. Average Rate of Return (Jurisdictional)	(1) Actual Per Books	(2) FPSC Adjustments	(3) FPSC Adjusted	(4) Pro Forma Adjustments	(5) Pro Forma Adjusted
Net Operating Income	$ 397,555,236 (a)	(37,462,858) (b)	360,092,378	0	$ 360,092,378
Average Rate Base	6,457,000,791	(646,478,062)	5,810,522,729	0	5,810,522,729
Average Rate of Return	6.16%		6.20%		6.20%
II. Year End Rate of Return (Jurisdictional)					
Net Operating Income	$ 397,555,236 (a)	(35,993,446) (b)	361,561,790	0	$ 361,561,790
Year End Rate Base	6,839,040,071	(797,864,592)	6,041,175,479	0	6,041,175,479
Year End Rate of Return	5.81%		5.98%		5.98%

(a) Includes AFUDC debt of $4,925,532 and AFUDC equity of $10,262,561
(b) Includes reversal of AFUDC earnings.

III. Required Rate of Return Average Capital Structure (FPSC Adjusted Basis)		
Low	5.62 %	
Midpoint	6.05 %	
High	6.48 %	

IV. Financial Integrity Indicators				
A. TIE With AFUDC	5.30	(System per books basis)		
B. TIE Without AFUDC	5.16	(System per books basis)		
C. AFUDC To Net Income	4.59 %	(System per books basis)		
D. Internally Generated Funds	77.11 %	(System per books basis)		
E. LTD To Total Investor Funds	39.31 %	(FPSC adjusted basis)		
F. STD To Total Investor Funds	5.38 %	(FPSC adjusted basis)		
G. Return On Common Equity (Avg)	10.60 %	(FPSC adjusted basis)	Year End	9.84%
H. Return On Common Equity (Avg)	10.60 %	(Pro Forma adjusted basis)	Year End	9.84%

The calculations on this schedule were made in direct response to and according to methodology prescribed in Order No. PSC-93-0165-FOF-EI, Order No. PSC-09-0283-FOF-EI, and decisions made at the July 14, 2009, agenda conference under Docket No. 080317-EI by the Florida Public Service Commission and for that reason only. Tampa Electric Company takes the position that certain portions of these prescribed calculations may not present fairly the Company's current financial status and that they should not be used for that purpose.

I am aware that Section 837.06, Florida Statutes, provides:

Whoever knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his official duty shall be guilty of a misdemeanor of the second degree, punishable as provided in s. 775.082, s. 775.083, or s. 775.084.

Jeffrey S. Chronister - Controller

3/15/18
Date

Surveillance Backup

TAMPA ELECTRIC COMPANY
AVERAGE RATE OF RETURN
RATE BASE
2018 BUDGET

SCHEDULE 2
PAGE 1 OF 3

	(1) Plant In Service	(2) Accumulated Depreciation & Amortization	(3) Net Plant In Service	(4) Property Held For Future Use	(5) Construction Work In Progress	(6) Nuclear Fuel (Net)	(7) Net Utility Plant	(8) Working Capital	(9) Total Rate Base
System Per Books	$ 8,725,169,523	$ (2,895,611,000)	$ 5,829,558,523	$ 52,829,462	$ 443,321,362	$ 0	$ 6,325,709,347	$ 192,154,382	$ 6,517,863,729
Jurisdictional Per Books	8,653,737,016	(2,879,366,247)	5,774,370,769	50,883,576	440,747,137	0	6,266,001,482	190,999,309	6,457,000,791
FPSC Adjustments									
Fuel and ECCR	(36,750,936)	28,552,706	(8,198,230)				(8,198,230)	(5,971,287)	(14,169,517)
Other								(13,820,058)	(13,820,058)
ECRC	(552,757,472)	209,865,618	(342,891,854)				(342,891,854)	0	(342,891,854)
Fuel Inventory								(9,515,246)	(9,515,246)
CWIP					(440,747,137)		(440,747,137)		(440,747,137)
CWIP in Rate Base					176,708,990		176,708,990		176,708,990
Acquisition Book Values	(1,621,727)		(1,621,727)				(1,621,727)		(1,621,727)
Acquisition Accumulated Amortizations		1,687,257	1,687,257				1,687,257		1,687,257
Acquisition Adjustments	(7,423,545)	5,314,775	(2,108,770)				(2,108,770)		(2,108,770)
Total FPSC Adjustments	(598,553,680)	245,420,356	(353,133,324)	0	(264,038,147)	0	(617,171,471)	(29,306,591)	(646,478,062)
FPSC Adjusted	8,055,183,336	(2,633,945,891)	5,421,237,445	50,883,576	176,708,990	0	5,648,830,011	161,692,718	5,810,522,729
Pro Forma Revenue Increase and Annualization Adjustments:									
SoBRA			0				0		0
Total Pro Forma Adjustments	0	0	0	0	0	0	0	0	0
Pro Forma Adjusted	$ 8,055,183,336	$ (2,633,945,891)	$ 5,421,237,445	$ 50,883,576	$ 176,708,990	$ 0	$ 5,648,830,011	$ 161,692,718	$ 5,810,522,729

The calculations on this schedule were made in direct response to and according to methodology prescribed in Order No. PSC-93-0165-FOF-EI, Order No. PSC-09-0283-FOF-EI, and decisions made at the July 14, 2009, agenda conference under Docket No. 080317-EI by the Florida Public Service Commission and for that reason only. Tampa Electric Company takes the position that certain portions of these prescribed calculations may not present fairly the company's current financial status and that they should not be used for that purpose.

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TAMPA ELECTRIC COMPANY
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TAMPA ELECTRIC COMPANY
AVERAGE RATE OF RETURN
INCOME STATEMENT
2018 BUDGET

	(1) Operating Revenues	(2) O & M Fuel & Net Interchange	(3) O & M Other	(4) Depreciation & Amortization	(5) Taxes Other Than Income	(6) Income Taxes Current	(7) Deferred Income Taxes (Net)	(8) Investment Tax Credit (Net)	(9) Gain/Loss On Disposition	(10) Total Operating Expenses	(11) Net Operating Income
System Per Books	$ 2,033,252,700	$ 602,780,380	$ 398,233,520	$ 312,090,000	$ 167,549,000	$ 55,659,810	$ 57,224,884	$ 55,183,300	$ (20,400)	$ 1,649,680,494	$ 383,572,206
Jurisdictional Per Books	2,025,300,072	602,780,380	397,521,350	309,977,691	166,972,871	54,689,774	56,523,710	54,487,386	(20,233)	1,642,932,929	382,367,143 (a)
FPSC Adjustments											
Recoverable Fuel	(602,638,504)	(595,740,539)	(660,000)	(5,797,420)	(440,543)	26,048				(602,612,454)	(26,050)
Recoverable Fuel - ROI	(731,756)				(527)	(282,072)				(282,599)	(449,157)
GPIF Revenues/Penalties	(47,423)				(31)	(18,281)				(18,312)	(29,111)
Recoverable ECCR	(40,449,261)		(40,418,747)		(30,515)	2,995				(40,446,267)	(2,994)
Recoverable ECCR - ROI	(238,270)				(169)	(91,847)				(92,016)	(146,254)
Recoverable ECRC	(36,958,769)	(9,151)	(17,114,364)	(19,809,702)	(25,552)	43,059				(36,915,710)	(43,059)
Recoverable ECRC - ROI	(31,030,453)				(22,477)	(11,961,327)				(11,983,804)	(19,046,649)
Industry Association Dues			(15,845)			6,112				(9,733)	9,733
Solaris and Waterfall			(4,023)			1,552				(2,471)	2,471
Stockholder Relations			0			0				0	0
Civic Club Meals			0			0				0	0
Promotional Advertising			0			0				0	0
Franchise Fee Revenue and Expense	(45,571,793)				(45,538,000)	(13,035)				(45,551,035)	(20,758)
Gross Receipts Tax	(47,001,208)				(47,002,000)	306				(47,001,694)	487
Income Tax True-up						2,161,513				2,161,513	(2,161,513)
Opt Prov Revenue and Third Party Purchase	0	0				0				0	0
Economic Development			(12,279)			4,737				(7,542)	7,542
Acquisition Amortizations				(242,942)	(105,114)	134,262				(213,793)	213,793
Incentive Compensation Plan			(1,050,475)			405,221				(645,254)	645,254
Asset Optimization/Incentive Program	(2,000,000)					(771,500)				(771,500)	(1,228,500)
Total FPSC Adjustments	(805,667,436)	(595,749,690)	(59,275,732)	(25,850,063)	(93,164,928)	(10,352,258)	0	0	0	(784,392,671)	(22,274,765)
FPSC Adjusted	1,218,632,636	7,030,690	338,245,618	284,127,628	73,807,943	44,337,516	56,523,710	54,487,386	(20,233)	858,540,258	360,092,378
Pro Forma Revenue Increase and Annualization Adjustments:											
SoBRA	0			0		0				0	0
Total Pro Forma Adjustments	0	0	0	0	0	0	0	0	0	0	0
Pro Forma Adjusted	$ 1,218,632,636	$ 7,030,690	$ 338,245,618	$ 284,127,628	$ 73,807,943	$ 44,337,516	$ 56,523,710	$ 54,487,386	$ (20,233)	$ 858,540,258	$ 360,092,378

(a) The addition of earnings from AFUDC would increase the System NOI by $5,368,200 and Jurisdictional NOI by $15,186,093

Current Month Amount:
System Per Books

Jurisdictional Per Books

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TAMPA ELECTRIC COMPANY
AVERAGE RATE OF RETURN
SYSTEM ADJUSTMENTS
2018 BUDGET

Working Capital Adjustments	System	Retail
Fuel and ECCR	$ (6,009,292)	$ (5,971,287)
Other:		
Other Return Provided	(3,919,377)	(3,894,589)
Non-utility	(9,988,641)	(9,925,469)
Investor Funds	0	0
Unamortized Rate Case Expense	0	0
	$ (13,908,018)	$ (13,820,058)
Fuel Inventory	$ (9,515,246)	$ (9,515,246)
Job Order Receivables	$ 0	$ 0
ECRC	$ 0	$ 0
Total Adjustments	$ (29,432,556)	$ (29,306,591)

Net Utility Plant Adjustments	System	Retail
ECRC - Plant In Service	$ (557,320,224)	$ (552,757,472)
ECRC - Acc Deprec & Amortization	211,049,634	209,865,618
Fuel PK1 Conversion - Plant In Service	(37,054,298)	(36,750,936)
Fuel PK1 Conversion - Acc Deprec & Amortiz	28,713,794	28,552,706
CWIP	(443,321,362)	(440,747,137)
CWIP in Rate Base	177,741,075	176,708,990
OUC Acquisition Book Value	(1,635,114)	(1,621,727)
OUC Acquisition Accumulated Amortization	1,696,776	1,687,257
Acquisition Adjustment - Plant	(7,484,823)	(7,423,545)
Acquisition Adjustment - Acc Amortiz	5,344,760	5,314,775
Total Adjustments	$ (622,269,781)	$ (617,171,471)

Income Statement Adjustments	System						Retail					
FPSC Adjustments	Operating Revenue	O & M Fuel & Net Interchange	O & M Other	Depreciation & Amortization	Taxes Other Than Income	Income Taxes Current	Operating Revenue	O & M Fuel & Net Interchange	O & M Other	Depreciation & Amortization	Taxes Other Than Income	Income Taxes Current
Recoverable Fuel	(602,638,504)	(595,740,539)	(660,000)	(5,797,420)	(440,543)	26,048	(602,638,504)	(595,740,539)	(660,000)	(5,797,420)	(440,543)	26,048
Recoverable Fuel - ROI	(731,756)				(527)	(282,072)	(731,756)				(527)	(282,072)
GPIF Revenues/Penalties	(47,423)				(31)	(18,281)	(47,423)				(31)	(18,281)
Recoverable ECCR	(40,449,261)		(40,418,747)		(30,515)	2,995	(40,449,261)		(40,418,747)		(30,515)	2,995
Recoverable ECCR - ROI	(238,270)				(169)	(91,847)	(238,270)				(169)	(91,847)
Recoverable ECRC	(36,958,769)	(9,151)	(17,114,364)	(19,809,702)	(25,552)	43,059	(36,958,769)	(9,151)	(17,114,364)	(19,809,702)	(25,552)	43,059
Recoverable ECRC - ROI	(31,030,453)				(22,477)	(11,961,327)	(31,030,453)				(22,477)	(11,961,327)
Industry Association Dues			(15,913)			6,138			(15,845)			6,112
Solaris and Waterfall			(4,040)			1,558			(4,023)			1,552
Stockholder Relations			0			0			0			0
Civic Club Meals			0			0			0			0
Promotional Advertising			0			0			0			0
Franchise Fee Revenue and Expense	(45,571,793)				(45,538,000)	(13,035)	(45,571,793)				(45,538,000)	(13,035)
Gross Receipts Tax	(47,001,208)				(47,002,000)	306	(47,001,208)				(47,002,000)	306
Income Tax True-up						2,182,211						2,161,513
Opt Prov Revenue and 3rd Party Purchase	0	0				0	0	0				0
Economic Development			(12,332)			4,757			(12,279)			4,737
Acquisition Amortizations				(244,597)	(105,830)	135,177				(242,942)	(105,114)	134,262
Incentive Compensation Plan			(1,055,000)			405,966			(1,050,475)			405,221
Asset Optimization/Incentive Program	(2,000,000)					(771,500)	(2,000,000)					(771,500)
Total FPSC Adjustments	$ (806,667,436)	$ (595,749,690)	$ (59,280,396)	$ (25,851,719)	$ (93,165,844)	$ (10,328,848)	$ (806,667,436)	$ (595,749,690)	$ (59,275,732)	$ (25,850,063)	$ (93,164,928)	$ (10,352,258)
Pro Forma Revenue Increase and Annualization Adjustments:												
SoBRA												
Total Pro Forma Adjustments	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0

The calculations on this schedule were made in direct response to and according to methodology prescribed in Order No. PSC-93-0165-FOF-EI, Order No. PSC-09-0283-FOF-EI, and Order No. PSC-09-0571-FOF-EI by the Florida Public Service Commission and for that reason only. Tampa Electric Company takes the position that certain portions of these prescribed calculations may not present fairly the company's current financial status and that they should not be used for that purpose.

TAMPA ELECTRIC COMPANY
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TAMPA ELECTRIC COMPANY
YEAR END RATE OF RETURN
RATE BASE
2018 BUDGET

SCHEDULE 3
PAGE 1 OF 3

	(1) Plant In Service	(2) Accumulated Depreciation & Amortization	(3) Net Plant In Service	(4) Property Held For Future Use	(5) Construction Work In Progress	(6) Nuclear Fuel (Net)	(7) Net Utility Plant	(8) Working Capital	(9) Total Rate Base
System Per Books	$ 9,053,341,700	$ (2,997,568,300)	$ 6,055,773,400	$ 57,965,400	$ 597,207,300	$ 0	$ 6,710,946,100	$ 192,154,382	$ 6,903,100,482
Jurisdictional Per Books	8,979,222,465	(2,980,751,553)	5,998,470,912	55,830,341	593,739,509	0	6,648,040,762	190,999,309	6,839,040,071
FPSC Adjustments									
Fuel and ECCR	(36,750,936)	31,064,472	(5,686,464)				(5,686,464)	(5,971,287)	(11,657,751)
Other								(13,820,058)	(13,820,058)
ECRC	(557,873,526)	219,716,842	(338,156,684)				(338,156,684)	0	(338,156,684)
Fuel Inventory								(9,515,246)	(9,515,246)
CWIP					(593,739,509)		(593,739,509)		(593,739,509)
CWIP in Rate Base					171,038,637		171,038,637		171,038,637
Acquisition Book Values	(1,621,727)		(1,621,727)				(1,621,727)		(1,621,727)
Acquisition Accumulated Amortizations		1,716,516	1,716,516				1,716,516		1,716,516
Acquisition Adjustments	(7,423,545)	5,314,775	(2,108,770)				(2,108,770)		(2,108,770)
Total FPSC Adjustments	(603,669,734)	257,812,605	(345,857,129)	0	(422,700,872)	0	(768,558,001)	(29,306,591)	(797,864,592)
FPSC Adjusted	8,375,552,731	(2,722,938,948)	5,652,613,783	55,830,341	171,038,637	0	5,879,482,761	161,692,718	6,041,175,479
Pro Forma Revenue Increase and Annualization Adjustments:									
Total Pro Forma Adjustments	0	0	0	0	0	0	0	0	0
Pro Forma Adjusted	$ 8,375,552,731	$ (2,722,938,948)	$ 5,652,613,783	$ 55,830,341	$ 171,038,637	$ 0	$ 5,879,482,761	$ 161,692,718	$ 6,041,175,479

The calculations on this schedule were made in direct response to and according to methodology prescribed in Order No. PSC-93-0165-FOF-EI, Order No. PSC-09-0283-FOF-EI, and decisions made at the July 14, 2009, agenda conference under Docket No. 080317-EI by the Florida Public Service Commission and for that reason only. Tampa Electric Company takes the position that certain portions of these prescribed calculations may not present fairly the company's current financial status and that they should not be used for that purpose.

Surveillance Backup

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TAMPA ELECTRIC COMPANY
YEAR END RATE OF RETURN
INCOME STATEMENT
2018 BUDGET

	(1) Operating Revenues	(2) O & M Fuel & Net Interchange	(3) O & M Other	(4) Depreciation & Amortization	(5) Taxes Other Than Income	(6) Income Taxes Current	(7) Deferred Income Taxes (Net)	(8) Investment Tax Credit (Net)	(9) Gain/Loss On Disposition	(10) Total Operating Expenses	(11) Net Operating Income
System Per Books	$ 2,033,252,700	$ 602,780,380	$ 399,233,520	$ 312,090,000	$ 167,549,000	$ 55,659,810	$ 57,224,884	$ 55,163,300	$ (20,400)	$ 1,649,680,494	$ 383,572,206
Jurisdictional Per Books	2,025,300,072	602,780,380	397,521,350	309,977,691	166,972,871	54,689,774	56,523,710	54,487,386	(20,233)	1,642,932,929	382,367,143 (a)
FPSC Adjustments											
Recoverable Fuel	(602,638,504)	(595,740,539)	(660,000)	(5,797,420)	(440,543)	26,048				(602,612,454)	(26,050)
Recoverable Fuel - ROI	(731,756)				(527)	(282,072)				(282,599)	(449,157)
GPIF Revenues/Penalties	(47,423)				(31)	(18,281)				(18,312)	(29,111)
Recoverable ECCR	(40,449,261)		(40,418,747)		(30,515)	2,995				(40,446,267)	(2,994)
Recoverable ECCR - ROI	(238,270)				(169)	(91,847)				(92,016)	(146,254)
Recoverable ECRC	(36,958,769)	(9,151)	(17,114,364)	(19,809,702)	(25,552)	43,059				(36,915,710)	(43,059)
Recoverable ECRC - ROI	(31,030,453)				(22,477)	(11,961,327)				(11,983,804)	(19,046,649)
Industry Association Dues			(15,845)			6,112				(9,733)	9,733
Solaris and Waterfall			(4,023)			1,552				(2,471)	2,471
Stockholder Relations			0			0				0	0
Civic Club Meals			0			0				0	0
Promotional Advertising			0			0				0	0
Franchise Fee Revenue and Expense	(45,571,793)				(45,538,000)	(13,035)				(45,551,035)	(20,758)
Gross Receipts Tax	(47,001,208)				(47,002,000)	306				(47,001,694)	487
Income Tax True-up						692,101				692,101	(692,101)
Opt Prov Revenue and Third Party Purchase	0	0				0				0	0
Economic Development			(12,279)			4,737				(7,542)	7,542
Acquisition Amortizations				(242,942)	(105,114)	134,262				(213,793)	213,793
Incentive Compensation Plan			(1,050,475)			405,221				(645,254)	645,254
Asset Optimization/Incentive Program	(2,000,000)					(771,500)				(771,500)	(1,228,500)
Total FPSC Adjustments	(806,667,436)	(595,749,690)	(59,275,732)	(25,850,063)	(93,164,928)	(11,821,670)	0	0	0	(785,862,083)	(20,805,353)
FPSC Adjusted	1,218,632,636	7,030,690	338,245,618	284,127,628	73,807,943	42,868,104	56,523,710	54,487,386	(20,233)	857,070,846	361,561,790
Pro Forma Revenue Increase and Annualization Adjustments:											
Pro Forma R&D Tax Credit	0					0				0	0
Total Pro Forma Adjustments	0	0	0	0	0	0	0	0	0	0	0
Pro Forma Adjusted	$ 1,218,632,636	$ 7,030,690	$ 338,245,618	$ 284,127,628	$ 73,807,943	$ 42,868,104	$ 56,523,710	$ 54,487,386	$ (20,233)	$ 857,070,846	$ 361,561,790

(a) The addition of earnings from AFUDC would increase the System NOI by $5,368,200 and Jurisdictional NOI by $15,188,093

The calculations on this schedule were made in direct response to and according to methodology prescribed in Order No. PSC-93-0165-FOF-EI, Order No. PSC-09-0283-FOF-EI, and decisions made at the July 14, 2009, agenda conference under Docket No. 080317-EI by the Florida Public Service Commission and for that reason only. Tampa Electric Company takes the position that certain portions of these

TAMPA ELECTRIC COMPANY
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TAMPA ELECTRIC COMPANY
YEAR END RATE OF RETURN
SYSTEM ADJUSTMENTS
2018 BUDGET

Working Capital Adjustments	System	Retail
Fuel and ECRC	$ (6,009,292)	$ (5,971,287)
Other:		
Other Return Provided	(3,919,377)	(3,894,589)
Non-utility	(9,988,641)	(9,925,469)
Investor Funds	0	0
Unamortized Rate Case Expense	0	0
	$ (13,908,018)	$ (13,820,058)
Fuel Inventory	$ (9,515,246)	$ (9,515,246)
Job Order Receivables	$ 0	$ 0
ECRC	$ 0	$ 0
Total Adjustments	$ (29,432,556)	$ (29,306,591)

Net Utility Plant Adjustments	System	Retail
ECRC - Plant In Service	$ (582,478,508)	$ (557,873,526)
ECRC - Acc Deprec & Amortization	220,956,436	219,716,842
Fuel PK1 Conversion - Plant In Service	(37,054,298)	$ (36,750,936)
Fuel PK1 Conversion - Acc Deprec & Amortiz	31,239,731	31,064,472
CWIP	(597,207,300)	(593,739,509)
CWIP in Rate Base	172,037,604	171,038,637
Acquisition Book Value	(1,635,114)	(1,621,727)
Acquisition Accumulated Amortization	1,726,200	1,716,516
Acquisition Adjustment - Plant	(7,484,823)	(7,423,545)
Acquisition Adjustment - Acc Amortiz	5,463,114	5,314,775
Total Adjustments	$ (774,436,958)	$ (768,558,001)

Income Statement Adjustments	System						Retail					
FPSC Adjustments	Operating Revenue	O & M Fuel & Net Interchange	O & M Other	Depreciation & Amortization	Taxes Other Than Income	Income Taxes Current	Operating Revenue	O & M Fuel & Net Interchange	O & M Other	Depreciation & Amortization	Taxes Other Than Income	Income Taxes Current
Recoverable Fuel	(602,638,504)	(595,740,539)	(660,000)	(5,797,420)	(440,543)	26,048	(602,638,504)	(595,740,539)	(660,000)	(5,797,420)	(440,543)	26,048
Recoverable Fuel - ROI	(731,756)				(527)	(282,072)	(731,756)				(527)	(282,072)
GPIF Revenues/Penalties	(47,423)				(31)	(18,281)	(47,423)				(31)	(18,281)
Recoverable ECCR	(40,449,261)		(40,418,747)		(30,515)	2,995	(40,449,261)		(40,418,747)		(30,515)	2,995
Recoverable ECCR - ROI	(238,270)				(169)	(91,847)	(238,270)				(169)	(91,847)
Recoverable ECRC	(36,958,789)	(9,151)	(17,114,364)	(19,809,702)	(25,552)	43,059	(36,958,789)	(9,151)	(17,114,364)	(19,809,702)	(25,552)	43,059
Recoverable ECRC - ROI	(31,030,453)				(22,477)	(11,961,327)	(31,030,453)				(22,477)	(11,961,327)
Industry Association Dues			(15,913)			6,138			(15,845)			6,112
Solaris and Waterfall			(4,040)			1,558			(4,023)			1,552
Stockholder Relations			0			0			0			0
Civic Club Meals			0			0			0			0
Promotional Advertising			0			0			0			0
Franchise Fee Revenue and Expense	(45,571,793)				(45,538,000)	(13,035)	(45,571,793)				(45,538,000)	(13,035)
Gross Receipts Tax	(47,001,208)				(47,002,000)	306	(47,001,208)				(47,002,000)	306
Income Tax True-up						698,752						692,101
Opt Prov Revenue and 3rd Party Purchase	0	0				0	0	0				0
Economic Development			(12,332)			4,757			(12,279)			4,737
Acquisition Amortizations				(244,597)	(105,830)	135,177				(242,942)	(105,114)	134,262
Incentive Compensation Plan			(1,055,000)			406,966			(1,050,475)			405,221
Asset Optimization/Incentive Program	(2,000,000)					(771,500)	(2,000,000)					(771,500)
Total FPSC Adjustments	$ (806,667,436)	$ (595,749,690)	$ (59,280,396)	$ (25,851,719)	$ (93,165,644)	$ (11,812,307)	$ (806,667,436)	$ (595,749,690)	$ (59,275,732)	$ (25,850,063)	$ (93,164,928)	$ (11,821,670)
Pro Forma Revenue Increase and Annualization Adjustments:												
Total Pro Forma Adjustments	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0

The calculations on this schedule were made in direct response to and according to methodology prescribed in Order No. PSC-93-0165-FOF-EI, Order No. PSC-09-0283-FOF-EI, and Order No. PSC-09-0571-FOF-EI by the Florida Public Service Commission and for that reason only. Tampa Electric Company takes the position that certain portions of these prescribed calculations may not present fairly the company's current financial status and that they should not be used for that purpose.

TAMPA ELECTRIC COMPANY
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TAMPA ELECTRIC COMPANY
CAPITAL STRUCTURE
FPSC ADJUSTED BASIS
2018 BUDGET

SCHEDULE 4

						with DR	55.32	Low Point		Mid Point		High Point	
						w/o DR	55.32						
AVERAGE	System Per Books	Retail Per Books	Adjustments Specific	Pro Rata	Adjusted Retail	Ratio (%)		Cost Rate (%)	Weighted Cost (%)	Cost Rate (%)	Weighted Cost (%)	Cost Rate (%)	Weighted Cost (%)
Long Term Debt	$ 1,969,509,085	$ 1,969,509,085	$ (668)	$ (213,025,417)	$ 1,756,483,000	30.23		4.93	1.49	4.93	1.49	4.93	1.49
Short Term Debt	271,533,385	271,533,385	(2,157,973)	(29,136,107)	240,239,305	4.13		2.96	0.12	2.96	0.12	2.96	0.12
Customer Deposits	94,222,077	94,222,077	-	(10,191,254)	84,030,823	1.45		2.41	0.03	2.41	0.03	2.41	0.03
Common Equity	2,771,731,334	2,771,731,334	(940)	(299,795,126)	2,471,935,268	42.54		9.25	3.94	10.25	4.36	11.25	4.79
Deferred Income Taxes	1,372,109,578	1,372,109,578	(479,002)	(148,358,387)	1,223,272,189	21.05		-	-	-	-	-	-
Tax Credits - Weighted Cost	38,754,908	38,754,908	(1,069)	(4,191,695)	34,562,144	0.59		7.22	0.04	7.77	0.05	8.32	0.05
Total	$ 6,517,860,366	$ 6,517,860,366	$ (2,639,652)	$ (704,697,986)	$ 5,810,522,728	100.00			5.62		6.05		6.48
					(1)								

							Low Point		Mid Point		High Point	
YEAR END	System Per Books	Retail Per Books	Specific	Pro Rata	Adjusted Retail	Ratio (%)	Cost Rate (%)	Weighted Cost (%)	Cost Rate (%)	Weighted Cost (%)	Cost Rate (%)	Weighted Cost (%)
Long Term Debt	$ 2,312,798,700	$ 2,312,798,700	$ 44	$ (271,084,269)	$ 2,041,714,475	33.80	4.69	1.59	4.69	1.59	4.69	1.59
Short Term Debt	25,891,000	25,891,000	(2,157,881)	(2,781,770)	20,951,349	0.35	2.96	0.01	2.96	0	2.96	0
Customer Deposits	86,265,300	86,265,300	-	(10,111,196)	76,154,104	1.26	2.41	0.03	2.41	0.03	2.41	0.03
Common Equity	2,962,129,480	2,962,129,480	56	(347,192,648)	2,614,936,888	43.29	9.25	4.00	10.25	4.44	11.25	4.87
Deferred Income Taxes	1,381,789,251	1,381,789,251	(492,564)	(161,902,432)	1,219,394,255	20.18	-	-	-	-	-	-
Tax Credits - Weighted Cost	77,055,200	77,055,200	1,000	(9,031,793)	68,024,407	1.13	7.23	0.08	7.79	0.09	8.35	0.09
Total	$ 6,845,928,931	$ 6,845,928,931	$ (2,649,345)	$ (802,104,109)	$ 6,041,175,478	100.00		5.71		6.16		6.59
					(1)							

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Surveillance Backup

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SCHEDULE 5

TAMPA ELECTRIC COMPANY
FINANCIAL INTEGRITY INDICATORS
2018 BUDGET

A. Times Interest Earned With AFUDC*

Earnings Before Interest	393,634,736
AFUDC - Debt	4,954,300
Income Taxes	168,287,564
Total	566,876,600
Interest Charges (Before Deducting AFUDC - Debt)	106,918,623
Tie With AFUDC	5.30

B. Times Interest Earned Without AFUDC*

Earnings Before Interest	393,634,736
AFUDC - Equity	(10,322,500)
Income Taxes	168,287,564
Total	551,599,800
Interest Charges (Before Deducting AFUDC - Debt)	106,918,623
Tie Without AFUDC	5.16

C. Percent AFUDC to Net Income Available For Common Stockholders*

AFUDC - Debt	4,954,300
x (Income Tax Rate of 38.575%)	(1,911,121)
Subtotal	3,043,179
AFUDC - Other	10,322,500
Total	13,365,679
Net Income Available For Common Stockholders	291,497,613
Percent AFUDC to Available Net Income	4.59%

* Tampa Electric Company calculates AFUDC using the rate last authorized by the Florida Public Service Commission. On the company's books, AFUDC is allocated between debt and equity using the modified methodology in FERC Order No. 561. The information shown on Schedule 5 Parts A, B and C is stated as if AFUDC had been allocated using the FPSC methodology.

D. Percent Internally Generated Funds

Net Income	291,497,613
Common Dividends	84,476,000
AFUDC (Debt & Other)	(15,276,800)
Depreciation & Amortization	312,090,000
Deferred Income Taxes	57,224,884
Investment Tax Credits	55,163,500
Deferred Clause Revenues (Expenses)	(17,873,200)
Other	0
Total	767,301,997
Construction Expenditures (Excluding AFUDC Other & Debt)	995,065,382
Percent Internally Generated Funds	77.11%

E. Long Term Debt as Percent of Total Capital

F. Short Term Debt as Percent of Total Capital

Reconciled Average Retail Amounts

Long Term Debt	1,756,483,000
Short Term Debt	240,239,305
Common Equity	2,471,935,268
Total	4,468,657,573
% Long Term Debt to Total	39.31%
% Short Term Debt to Total	5.38%

G. FPSC Adjusted Average Jurisdictional Return On Common Equity

FPSC Adjusted Average Earned Rate Of Return	6.20
Less: Reconciled Average Retail Weighted Cost Rates For:	
Long Term Debt	1.49
Short Term Debt	0.12
Customer Deposits	0.03
Tax Credits-Weighted Cost (Midpoint)	0.05
Subtotal	1.69
Total	4.51
Divided By Common Equity Ratio	42.54
Jurisdictional Return On Common Equity	10.60%

The calculations on this schedule were made in direct response to and according to methodology prescribed in Order No. PSC-93-0165-FOF-EI, Order No. PSC-09-0283-FOF-EI, and decisions made at the July 14, 2009, agenda conference under Docket No. 080317-EI by the Florida Public Service Commission and for that reason only. Tampa Electric Company takes the position that certain portions of these prescribed calculations may not present fairly the Company's current financial status and that they should not be used for that purpose.

Whoever knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his official duty shall be guilty of a misdemeanor of the second degree, punishable as provided in s. 775.082, s. 775083, or s. 775.084.

Surveillance Backup

TAMPA ELECTRIC COMPANY
EARNINGS SURVEILLANCE REPORT SUMMARY
2018 BUDGET WITH TR
2018 BUDGET WITH TR

SCHEDULE 1

I. Average Rate of Return (Jurisdictional)	(1) Actual Per Books	(2) FPSC Adjustments	(3) FPSC Adjusted	(4) Pro Forma Adjustments	(5) Pro Forma Adjusted
Net Operating Income	$ 479,323,777 (a)	(40,989,223) (b)	438,334,554	0	$ 438,334,554
Average Rate Base	6,449,819,266	(646,813,972)	5,803,005,294	0	5,803,005,294
Average Rate of Return	7.43%		7.55%		7.55%
II. Year End Rate of Return (Jurisdictional)					
Net Operating Income	$ 479,323,777 (a)	(39,865,004) (b)	439,458,773	0	$ 439,458,773
Year End Rate Base	6,831,858,546	(798,200,502)	6,033,658,044	0	6,033,658,044
Year End Rate of Return	7.02%		7.28%		7.28%

(a) Includes AFUDC debt of $4,925,532 and AFUDC equity of $10,262,561
(b) Includes reversal of AFUDC earnings.

III. Required Rate of Return Average Capital Structure (FPSC Adjusted Basis)		
Low	5.65 %	
Midpoint	6.09 %	
High	6.52 %	

IV. Financial Integrity Indicators				
A. TIE With AFUDC	5.28	(System per books basis)		
B. TIE Without AFUDC	5.14	(System per books basis)		
C. AFUDC To Net Income	3.76 %	(System per books basis)		
D. Internally Generated Funds	71.22 %	(System per books basis)		
E. LTD To Total Investor Funds	39.06 %	(FPSC adjusted basis)		
F. STD To Total Investor Funds	5.62 %	(FPSC adjusted basis)		
G. Return On Common Equity (Avg)	13.65 %	(FPSC adjusted basis)	Year End	12.71%
H. Return On Common Equity (Avg)	13.65 %	(Pro Forma adjusted basis)	Year End	12.71%

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I am aware that Section 837.06, Florida Statutes, provides:

Whoever knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his official duty shall be guilty of a misdemeanor of the second degree, punishable as provided in s. 775.082, s. 775.083, or s. 775.084.

Jeffrey S. Chronister - Controller

Date

TAMPA ELECTRIC COMPANY
AVERAGE RATE OF RETURN
RATE BASE
2018 BUDGET WITH TR

	(1) Plant In Service	(2) Accumulated Depreciation & Amortization	(3) Net Plant In Service	(4) Property Held For Future Use	(5) Construction Work In Progress	(6) Nuclear Fuel (Net)	(7) Net Utility Plant	(8) Working Capital	(9) Total Rate Base
System Per Books	$ 8,725,169,523	$ (2,895,611,000)	$ 5,829,558,523	$ 52,829,462	$ 443,321,362	$ 0	$ 6,325,709,347	$ 184,927,149	$ 6,510,636,496
Jurisdictional Per Books	8,653,737,016	(2,879,366,247)	5,774,370,769	50,883,576	440,747,137	0	6,266,001,482	183,817,784	6,449,819,266
FPSC Adjustments									
Fuel and ECCR	(36,750,936)	28,552,706	(8,198,230)				(8,198,230)	(5,971,287)	(14,169,517)
Other								(14,155,968)	(14,155,968)
ECRC	(552,757,472)	209,865,618	(342,891,854)				(342,891,854)	0	(342,891,854)
Fuel Inventory								(9,515,246)	(9,515,246)
CWIP					(440,747,137)		(440,747,137)		(440,747,137)
CWIP in Rate Base					176,708,990		176,708,990		176,708,990
Acquisition Book Values	(1,621,727)		(1,621,727)				(1,621,727)		(1,621,727)
Acquisition Accumulated Amortizations		1,687,257	1,687,257				1,687,257		1,687,257
Acquisition Adjustments	(7,423,545)	5,314,775	(2,108,770)				(2,108,770)		(2,108,770)
Total FPSC Adjustments	(598,553,680)	245,420,356	(353,133,324)	0	(264,038,147)	0	(617,171,471)	(29,642,501)	(646,813,972)
FPSC Adjusted	8,055,183,336	(2,633,945,891)	5,421,237,445	50,883,576	176,708,990	0	5,648,830,011	154,175,283	5,803,005,294
Pro Forma Revenue Increase and Annualization Adjustments:									
SoBRA			0				0		0
Total Pro Forma Adjustments	0	0	0	0	0	0	0	0	0
Pro Forma Adjusted	$ 8,055,183,336	$ (2,633,945,891)	$ 5,421,237,445	$ 50,883,576	$ 176,708,990	$ 0	$ 5,648,830,011	$ 154,175,283	$ 5,803,005,294

The calculations on this schedule were made in direct response to and according to methodology prescribed in Order No. PSC-93-0165-FOF-EI, Order No. PSC-09-0283-FOF-EI, and decisions made at the July 14, 2009, agenda conference under Docket No. 080317-EI by the Florida Public Service Commission and for that reason only. Tampa Electric Company takes the position that certain portions of these prescribed calculations may not present fairly the company's current financial status and that they should not be used for that purpose.

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TAMPA ELECTRIC COMPANY
AVERAGE RATE OF RETURN
INCOME STATEMENT
2018 BUDGET WITH TR

	(1) Operating Revenues	(2) O & M Fuel & Net Interchange	(3) O & M Other	(4) Depreciation & Amortization	(5) Taxes Other Than Income	(6) Income Taxes Current	(7) Deferred Income Taxes (Net)	(8) Investment Tax Credit (Net)	(9) Gain/Loss On Disposition	(10) Total Operating Expenses	(11) Net Operating Income	
System Per Books	$ 2,033,252,700	$ 602,780,380	$ 399,233,520	$ 312,090,000	$ 167,549,000	$ 50,604,912	$ (19,831,098)	$ 55,163,300	$ (20,400)	$ 1,567,569,614	$ 465,683,086	
Jurisdictional Per Books	2,025,300,072	602,780,380	397,521,350	309,977,691	166,972,871	49,033,051	(19,588,108)	54,487,386	(20,233)	1,561,164,388	464,135,684	(a)
FPSC Adjustments												
Recoverable Fuel	(602,638,504)	(595,740,539)	(660,000)	(5,797,420)	(440,543)	17,114				(602,621,388)	(17,116)	
Recoverable Fuel - ROI	(731,756)				(527)	(185,330)				(185,857)	(545,899)	
GPIF Revenues/Penalties	(47,423)				(31)	(12,012)				(12,043)	(35,380)	
Recoverable ECCR	(40,449,261)		(40,418,747)		(30,515)	1,968				(40,447,294)	(1,967)	
Recoverable ECCR - ROI	(238,270)				(169)	(60,347)				(60,516)	(177,754)	
Recoverable ECRC	(36,958,769)	(9,151)	(17,114,364)	(19,809,702)	(25,552)	28,291				(36,930,478)	(28,291)	
Recoverable ECRC - ROI	(31,030,453)				(22,477)	(7,858,972)				(7,881,449)	(23,149,004)	
Industry Association Dues			(15,845)			4,016				(11,829)	11,829	
Solaris and Waterfall			(4,023)			1,020				(3,003)	3,003	
Stockholder Relations			0			0				0	0	
Civic Club Meals			0			0				0	0	
Promotional Advertising			0			0				0	0	
Franchise Fee Revenue and Expense	(45,571,793)				(45,538,000)	(8,565)				(45,546,565)	(25,228)	
Gross Receipts Tax	(47,001,208)				(47,002,000)	201				(47,001,799)	592	
Income Tax True-up						1,396,054				1,396,054	(1,396,054)	
Opt Prov Revenue and Third Party Purchase	0	0				0				0	0	
Economic Development			(12,279)			3,112				(9,167)	9,167	
Acquisition Amortizations				(242,942)	(105,114)	88,215				(259,840)	259,840	
Incentive Compensation Plan			(1,050,475)			266,243				(784,232)	784,232	
Asset Optimization/Incentive Program	(2,000,000)					(506,900)				(506,900)	(1,493,100)	
Total FPSC Adjustments	(806,667,436)	(595,749,690)	(59,275,732)	(25,850,063)	(93,164,928)	(6,825,892)	0	0	0	(780,866,306)	(25,801,130)	
FPSC Adjusted	1,218,632,636	7,030,690	338,245,618	284,127,628	73,807,943	42,207,159	(19,588,108)	54,487,386	(20,233)	780,298,082	438,334,554	
Pro Forma Revenue Increase and Annualization Adjustments:												
SoBRA	0			0		0				0	0	
Total Pro Forma Adjustments	0	0	0	0	0	0	0	0	0	0	0	
Pro Forma Adjusted	$ 1,218,632,636	$ 7,030,690	$ 338,245,618	$ 284,127,628	$ 73,807,943	$ 42,207,159	$ (19,588,108)	$ 54,487,386	$ (20,233)	$ 780,298,082	$ 438,334,554	
Current Month Amount: System Per Books												
Jurisdictional Per Books												

(a) The addition of earnings from AFUDC would increase the System NOI by $5,368,200 and Jurisdictional NOI by $15,188,093

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TAMPA ELECTRIC COMPANY
AVERAGE RATE OF RETURN
SYSTEM ADJUSTMENTS
2018 BUDGET WITH TR

Working Capital Adjustments	System	Retail
Fuel and ECCR	$ (6,009,292)	$ (5,971,287)
Other:		
Other Return Provided	(3,381,531)	(3,360,145)
Non-utility	(10,864,534)	(10,795,823)
Investor Funds	0	0
Unamortized Rate Case Expense	0	0
	$ (14,246,065)	$ (14,155,968)
Fuel Inventory	$ (9,515,246)	$ (9,515,246)
Job Order Receivables	$ 0	$ 0
ECRC	$ 0	$ 0
Total Adjustments	$ (29,770,603)	$ (29,642,501)

Net Utility Plant Adjustments	System	Retail
ECRC - Plant In Service	$ (557,320,224)	$ (552,757,472)
ECRC - Acc Deprec & Amortization	211,049,634	209,865,618
Fuel PK1 Conversion - Plant In Service	(37,054,298)	(36,750,936)
Fuel PK1 Conversion - Acc Deprec & Amortiz	28,713,794	28,552,706
CWIP	(443,321,362)	(440,747,137)
CWIP in Rate Base	177,741,075	176,708,990
OUC Acquisition Book Value	(1,635,114)	(1,621,727)
OUC Acquisition Accumulated Amortization	1,696,776	1,687,257
Acquisition Adjustment - Plant	(7,484,823)	(7,423,545)
Acquisition Adjustment - Acc Amortiz	5,344,760	5,314,775
Total Adjustments	$ (622,269,781)	$ (617,171,471)

Income Statement Adjustments	System						Retail					
FPSC Adjustments	Operating Revenue	O & M Fuel & Net Interchange	O & M Other	Depreciation & Amortization	Taxes Other Than Income	Income Taxes Current	Operating Revenue	O & M Fuel & Net Interchange	O & M Other	Depreciation & Amortization	Taxes Other Than Income	Income Taxes Current
Recoverable Fuel	(602,638,504)	(595,740,539)	(660,000)	(5,797,420)	(440,543)	17,114	(602,638,504)	(595,740,539)	(660,000)	(5,797,420)	(440,543)	17,114
Recoverable Fuel - ROI	(731,756)				(527)	(185,330)	(731,756)				(527)	(185,330)
GPIF Revenues/Penalties	(47,423)				(31)	(12,012)	(47,423)				(31)	(12,012)
Recoverable ECCR	(40,449,261)		(40,418,747)		(30,515)	1,968	(40,449,261)		(40,418,747)		(30,515)	1,968
Recoverable ECCR - ROI	(238,270)				(169)	(60,347)	(238,270)				(169)	(60,347)
Recoverable ECRC	(36,958,769)	(9,151)	(17,114,364)	(19,809,702)	(25,552)	28,291	(36,958,769)	(9,151)	(17,114,364)	(19,809,702)	(25,552)	28,291
Recoverable ECRC - ROI	(31,030,453)				(22,477)	(7,858,972)	(31,030,453)				(22,477)	(7,858,972)
Industry Association Dues			(15,913)			4,033			(15,845)			4,016
Solaris and Waterfall			(4,040)			1,024			(4,023)			1,020
Stockholder Relations			0			0			0			0
Civic Club Meals			0			0			0			0
Promotional Advertising			0			0			0			0
Franchise Fee Revenue and Expense	(45,571,793)				(45,538,000)	(8,565)	(45,571,793)				(45,538,000)	(8,565)
Gross Receipts Tax	(47,001,208)				(47,002,000)	201	(47,001,208)				(47,002,000)	201
Income Tax True-up						1,409,429						1,396,054
Opt Prov Revenue and 3rd Party Purchase	0	0				0	0	0				0
Economic Development			(12,332)			3,126			(12,279)			3,112
Acquisition Amortizations				(244,597)	(105,830)	88,816				(242,942)	(105,114)	88,215
Incentive Compensation Plan			(1,055,000)			267,390			(1,050,475)			266,243
Asset Optimization/Incentive Program	(2,000,000)					(506,900)	(2,000,000)					(506,900)
Total FPSC Adjustments	$ (806,667,436)	$ (595,749,690)	$ (59,280,396)	$ (25,851,719)	$ (93,165,644)	$ (6,810,734)	$ (806,667,436)	$ (595,749,690)	$ (59,275,732)	$ (25,850,063)	$ (93,164,928)	$ (6,825,892)
Pro Forma Revenue Increase and Annualization Adjustments:												
SoBRA												
Total Pro Forma Adjustments	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0

The calculations on this schedule were made in direct response to and according to methodology prescribed in Order No. PSC-93-0165-FOF-EI, Order No. PSC-09-0283-FOF-EI, and Order No. PSC-09-0571-FOF-EI by the Florida Public Service Commission and for that reason only. Tampa Electric Company takes the position that certain portions of these prescribed calculations may not present fairly the company's current financial status and that they should not be used for that purpose.

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TAMPA ELECTRIC COMPANY
YEAR END RATE OF RETURN
RATE BASE
2018 BUDGET WITH TR

SCHEDULE 3
PAGE 1 OF 3

	(1) Plant In Service	(2) Accumulated Depreciation & Amortization	(3) Net Plant In Service	(4) Property Held For Future Use	(5) Construction Work In Progress	(6) Nuclear Fuel (Net)	(7) Net Utility Plant	(8) Working Capital	(9) Total Rate Base
System Per Books	$ 9,053,341,700	$ (2,997,568,300)	$ 6,055,773,400	$ 57,965,400	$ 597,207,300	$ 0	$ 6,710,946,100	$ 184,927,149	$ 6,895,873,249
Jurisdictional Per Books	8,979,222,465	(2,980,751,553)	5,998,470,912	55,830,341	593,739,509	0	6,648,040,762	183,817,784	6,831,858,546
FPSC Adjustments									
Fuel and ECCR	(36,750,936)	31,064,472	(5,686,464)				(5,686,464)	(5,971,287)	(11,657,751)
Other								(14,155,968)	(14,155,968)
ECRC	(557,873,526)	219,716,842	(338,156,684)				(338,156,684)	0	(338,156,684)
Fuel Inventory								(9,515,246)	(9,515,246)
CWIP					(593,739,509)		(593,739,509)		(593,739,509)
CWIP in Rate Base					171,038,637		171,038,637		171,038,637
Acquisition Book Values	(1,621,727)		(1,621,727)				(1,621,727)		(1,621,727)
Acquisition Accumulated Amortizations		1,716,516	1,716,516				1,716,516		1,716,516
Acquisition Adjustments	(7,423,545)	5,314,775	(2,108,770)				(2,108,770)		(2,108,770)
Total FPSC Adjustments	(603,669,734)	257,812,605	(345,857,129)	0	(422,700,872)	0	(768,558,001)	(29,642,501)	(798,200,502)
FPSC Adjusted	8,375,552,731	(2,722,938,948)	5,652,613,783	55,830,341	171,038,637	0	5,879,482,761	154,175,283	6,033,658,044
Pro Forma Revenue Increase and Annualization Adjustments:									
Total Pro Forma Adjustments	0	0	0	0	0	0	0	0	0
Pro Forma Adjusted	$ 8,375,552,731	$ (2,722,938,948)	$ 5,652,613,783	$ 55,830,341	$ 171,038,637	$ 0	$ 5,879,482,761	$ 154,175,283	$ 6,033,658,044

The calculations on this schedule were made in direct response to and according to methodology prescribed in Order No. PSC-93-0165-FOF-EI, Order No. PSC-09-0283-FOF-EI, and decisions made at the July 14, 2009, agenda conference under Docket No. 080317-EI by the Florida Public Service Commission and for that reason only. Tampa Electric Company takes the position that certain portions of these prescribed calculations may not present fairly the company's current financial status and that they should not be used for that purpose.

Surveillance Backup

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TAMPA ELECTRIC COMPANY
YEAR END RATE OF RETURN
INCOME STATEMENT
2018 BUDGET WITH TR

	(1) Operating Revenues	(2) O & M Fuel & Net Interchange	(3) O & M Other	(4) Depreciation & Amortization	(5) Taxes Other Than Income	(6) Income Taxes Current	(7) Deferred Income Taxes (Net)	(8) Investment Tax Credit (Net)	(9) Gain/Loss On Disposition	(10) Total Operating Expenses	(11) Net Operating Income
System Per Books	$ 2,033,252,700	$ 602,780,380	$ 399,233,520	$ 312,090,000	$ 167,549,000	$ 50,604,912	$ (19,831,098)	$ 55,163,300	$ (20,400)	$ 1,567,569,614	$ 465,683,086
Jurisdictional Per Books	2,025,300,072	602,780,380	397,521,350	309,977,691	166,972,871	49,033,051	(19,588,108)	54,487,386	(20,233)	1,561,164,388	464,135,684 (a)
FPSC Adjustments											
Recoverable Fuel	(602,638,504)	(595,740,539)	(660,000)	(5,797,420)	(440,543)	17,114				(602,621,388)	(17,116)
Recoverable Fuel - ROI	(731,756)				(527)	(185,330)				(185,857)	(545,899)
GPIF Revenues/Penalties	(47,423)				(31)	(12,012)				(12,043)	(35,380)
Recoverable ECCR	(40,449,261)		(40,418,747)		(30,515)	1,968				(40,447,294)	(1,967)
Recoverable ECCR - ROI	(238,270)				(169)	(60,347)				(60,516)	(177,754)
Recoverable ECRC	(36,958,769)	(9,151)	(17,114,364)	(19,809,702)	(25,552)	28,291				(36,930,478)	(28,291)
Recoverable ECRC - ROI	(31,030,453)				(22,477)	(7,858,972)				(7,881,449)	(23,149,004)
Industry Association Dues			(15,845)			4,016				(11,829)	11,829
Solaris and Waterfall			(4,023)			1,020				(3,003)	3,003
Stockholder Relations			0			0				0	0
Civic Club Meals			0			0				0	0
Promotional Advertising			0			0				0	0
Franchise Fee Revenue and Expense	(45,571,793)				(45,538,000)	(8,565)				(45,546,565)	(25,228)
Gross Receipts Tax	(47,001,208)				(47,002,000)	201				(47,001,799)	592
Income Tax True-up						271,835				271,835	(271,835)
Opt Prov Revenue and Third Party Purchase	0	0				0				0	0
Economic Development			(12,279)			3,112				(9,167)	9,167
Acquisition Amortizations				(242,942)	(105,114)	88,215				(259,840)	259,840
Incentive Compensation Plan			(1,050,475)			266,243				(784,232)	784,232
t Optimization/Incentive Program	(2,000,000)					(506,900)				(506,900)	(1,493,100)
Total FPSC Adjustments	(806,667,436)	(595,749,690)	(59,275,732)	(25,850,063)	(93,164,928)	(7,950,111)	0	0	0	(781,990,525)	(24,676,911)
FPSC Adjusted	1,218,632,636	7,030,690	338,245,618	284,127,628	73,807,943	41,082,940	(19,588,108)	54,487,386	(20,233)	779,173,863	439,458,773
Pro Forma Revenue Increase and Annualization Adjustments:											
Pro Forma R&D Tax Credit	0					0				0	0
Total Pro Forma Adjustments	0	0	0	0	0	0	0	0	0	0	0
Pro Forma Adjusted	$ 1,218,632,636	$ 7,030,690	$ 338,245,618	$ 284,127,628	$ 73,807,943	$ 41,082,940	$ (19,588,108)	$ 54,487,386	$ (20,233)	$ 779,173,863	$ 439,458,773

(a) The addition of earnings from AFUDC would increase the System NOI by $5,368,200 and Jurisdictional NOI by $15,188,093

The calculations on this schedule were made in direct response to and according to methodology prescribed in Order No. PSC-93-0165-FOF-EI, Order No. PSC-09-0283-FOF-EI, and decisions made at the July 14, 2009, agenda conference under Docket No. 080317-EI by the Florida Public Service Commission and for that reason only. Tampa Electric Company takes the position that certain portions of these

TAMPA ELECTRIC COMPANY
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TAMPA ELECTRIC COMPANY
YEAR END RATE OF RETURN
SYSTEM ADJUSTMENTS
2018 BUDGET WITH TR

Working Capital Adjustments	System	Retail
Fuel and ECCR	$ (6,009,292)	$ (5,971,287)
Other:		
Other Return Provided	(3,381,531)	(3,360,145)
Non-utility	(10,864,534)	(10,795,823)
Investor Funds	0	0
Unamortized Rate Case Expense	0	0
	$ (14,246,065)	$ (14,155,968)
Fuel Inventory	$ (9,515,246)	$ (9,515,246)
Job Order Receivables	$ 0	$ 0
ECRC	$ 0	$ 0
Total Adjustments	$ (29,770,603)	$ (29,642,501)

Net Utility Plant Adjustments	System	Retail
ECRC - Plant In Service	$ (562,478,508)	$ (557,873,526)
ECRC - Acc Deprec & Amortization	220,956,436	219,716,842
Fuel PK1 Conversion - Plant In Service	(37,054,298)	$ (36,750,936)
Fuel PK1 Conversion - Acc Deprec & Amortiz	31,239,731	31,064,472
CWIP	(597,037,300)	(593,739,509)
CWIP in Rate Base	172,037,604	171,038,637
Acquisition Book Value	(1,635,114)	(1,621,727)
Acquisition Accumulated Amortization	1,726,200	1,716,516
Acquisition Adjustment - Plant	(7,484,823)	(7,423,545)
Acquisition Adjustment - Acc Amortiz	5,463,114	5,314,775
Total Adjustments	$ (774,436,958)	$ (768,558,001)

Income Statement Adjustments	System						Retail					
FPSC Adjustments	Operating Revenue	O & M Fuel & Net Interchange	O & M Other	Depreciation & Amortization	Taxes Other Than Income	Income Taxes Current	Operating Revenue	O & M Fuel & Net Interchange	O & M Other	Depreciation & Amortization	Taxes Other Than Income	Income Taxes Current
Recoverable Fuel	(602,638,504)	(595,740,539)	(660,000)	(5,797,420)	(440,543)	17,114	(602,638,504)	(595,740,539)	(660,000)	(5,797,420)	(440,543)	17,114
Recoverable Fuel - ROI	(731,756)				(527)	(185,330)	(731,756)				(527)	(185,330)
GPIF Revenues/Penalties	(47,423)				(31)	(12,012)	(47,423)				(31)	(12,012)
Recoverable ECCR	(40,449,261)		(40,418,747)		(30,515)	1,968	(40,449,261)		(40,418,747)		(30,515)	1,968
Recoverable ECCR - ROI	(238,270)				(169)	(60,347)	(238,270)				(169)	(60,347)
Recoverable ECRC	(36,958,769)	(9,151)	(17,114,364)	(19,809,702)	(25,552)	28,291	(36,958,769)	(9,151)	(17,114,364)	(19,809,702)	(25,552)	28,291
Recoverable ECRC - ROI	(31,030,453)				(22,477)	(7,858,972)	(31,030,453)				(22,477)	(7,858,972)
Industry Association Dues			(15,913)			4,033			(15,845)			4,016
Solaris and Waterfall			(4,040)			1,024			(4,023)			1,020
Stockholder Relations			0			0			0			0
Civic Club Meals			0			0			0			0
Promotional Advertising			0			0			0			0
Franchise Fee Revenue and Expense	(45,571,793)				(45,538,000)	(8,565)	(45,571,793)				(45,538,000)	(8,565)
Gross Receipts Tax	(47,001,208)				(47,002,000)	201	(47,001,208)				(47,002,000)	201
Income Tax True-up						274,449						271,835
Opt Prov Revenue and 3rd Party Purchase	0	0				0	0	0				0
Economic Development			(12,332)			3,126			(12,279)			3,112
Acquisition Amortizations				(244,597)	(105,830)	88,816				(242,942)	(105,114)	88,215
Incentive Compensation Plan			(1,055,000)			267,390			(1,050,475)			266,243
Asset Optimization/Incentive Program	(2,000,000)					(506,900)	(2,000,000)					(506,900)
Total FPSC Adjustments	$ (806,667,436)	$ (595,749,690)	$ (59,280,396)	$ (25,851,719)	$ (93,165,644)	$ (7,945,714)	$ (806,667,436)	$ (595,749,690)	$ (59,275,732)	$ (25,850,063)	$ (93,164,928)	$ (7,950,111)
Pro Forma Revenue Increase and Annualization Adjustments:												
Total Pro Forma Adjustments	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0

The calculations on this schedule were made in direct response to and according to methodology prescribed in Order No. PSC-93-0165-FOF-EI, Order No. PSC-09-0283-FOF-EI, and Order No. PSC-09-0571-FOF-EI by the Florida Public Service Commission and for that reason only. Tampa Electric Company takes the position that certain portions of these prescribed calculations may not present fairly the company's current financial status and that they should not be used for that purpose.

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TAMPA ELECTRIC COMPANY
CAPITAL STRUCTURE
FPSC ADJUSTED BASIS
2018 BUDGET WITH TR

SCHEDULE 4

with DR 55.32
w/o DR 55.32

AVERAGE	System Per Books	Retail Per Books	Adjustments Specific	Pro Rata	Adjusted Retail	Ratio (%)	Low Point Cost Rate (%)	Low Point Weighted Cost (%)	Mid Point Cost Rate (%)	Mid Point Weighted Cost (%)	High Point Cost Rate (%)	High Point Weighted Cost (%)
Long Term Debt	$ 1,969,509,085	$ 1,969,509,085	$ (664)	$ (213,252,887)	$ 1,756,255,533	30.26	4.93	1.49	4.93	1.49	4.93	1.49
Short Term Debt	285,980,538	285,980,538	(2,622,751)	(30,681,192)	252,676,596	4.35	2.94	0.13	2.94	0.13	2.94	0.13
Customer Deposits	94,222,077	94,222,077	-	(10,202,136)	84,019,941	1.45	2.41	0.03	2.41	0.03	2.41	0.03
Common Equity	2,789,156,183	2,789,156,183	(940)	(302,001,963)	2,487,153,280	42.86	9.25	3.96	10.25	4.39	11.25	4.82
Deferred Income Taxes	1,333,012,038	1,333,012,038	(375,096)	(144,294,666)	1,188,342,276	20.48	-	-	-	-	-	-
Tax Credits - Weighted Cost	38,754,908	38,754,908	(1,069)	(4,196,171)	34,557,668	0.60	7.22	0.04	7.77	0.05	8.32	0.05
Total	$ 6,510,634,829	$ 6,510,634,829	$ (3,000,521)	$ (704,629,015)	$ 5,803,005,294	100.00		5.65		6.09		6.52
					(0)							

YEAR END	System Per Books	Retail Per Books	Specific	Pro Rata	Adjusted Retail	Ratio (%)	Low Point Cost Rate (%)	Low Point Weighted Cost (%)	Mid Point Cost Rate (%)	Mid Point Weighted Cost (%)	High Point Cost Rate (%)	High Point Weighted Cost (%)
Long Term Debt	$ 2,312,798,700	$ 2,312,798,700	$ 43	$ (271,811,787)	$ 2,040,986,956	33.83	4.69	1.59	4.69	1.59	4.69	1.59
Short Term Debt	77,119,000	77,119,000	(2,622,654)	(8,755,186)	65,741,160	1.09	2.94	0.03	2.94	0	2.94	0
Customer Deposits	86,265,300	86,265,300	-	(10,138,332)	76,126,968	1.26	2.41	0.03	2.41	0.03	2.41	0.03
Common Equity	2,980,611,946	2,980,611,946	56	(350,296,574)	2,630,315,427	43.59	9.25	4.03	10.25	4.47	11.25	4.90
Deferred Income Taxes	1,306,358,700	1,306,358,700	(386,966)	(153,484,369)	1,152,487,366	19.10	-	-	-	-	-	-
Tax Credits - Weighted Cost	77,055,200	77,055,200	1,000	(9,056,032)	68,000,168	1.13	7.20	0.08	7.75	0.09	8.31	0.09
Total	$ 6,840,208,846	$ 6,840,208,846	$ (3,008,521)	$ (803,542,281)	$ 6,033,658,044	100.00		5.76		6.21		6.64
					(0)							

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TAMPA ELECTRIC COMPANY
FINANCIAL INTEGRITY INDICATORS
2018 BUDGET WITH TR

SCHEDULE 5

A. Times Interest Earned With AFUDC*

Earnings Before Interest	475,818,779
AFUDC - Debt	4,954,300
Income Taxes	86,103,521
Total	566,876,600
Interest Charges (Before Deducting AFUDC - Debt)	107,283,571
Tie With AFUDC	5.28

B. Times Interest Earned Without AFUDC*

Earnings Before Interest	475,818,779
AFUDC - Equity	(10,322,500)
Income Taxes	86,103,521
Total	551,599,800
Interest Charges (Before Deducting AFUDC - Debt)	107,283,571
Tie Without AFUDC	5.14

C. Percent AFUDC to Net Income Available For Common Stockholders*

AFUDC - Debt	4,954,300
x (Income Tax Rate of 25.345%)	(1,255,667)
Subtotal	3,698,633
AFUDC - Other	10,322,500
Total	14,021,133
Net Income Available For Common Stockholders	373,316,708
Percent AFUDC to Available Net Income	3.76%

* Tampa Electric Company calculates AFUDC using the rate last authorized by the Florida Public Service Commission. On the company's books, AFUDC is allocated between debt and equity using the modified methodology in FERC Order No. 561. The information shown on Schedule 5 Parts A, B and C is stated as if AFUDC had been allocated using the FPSC methodology.

D. Percent Internally Generated Funds

Net Income	373,316,708
Common Dividends	21,139,000
AFUDC (Debt & Other)	(15,276,800)
Depreciation & Amortization	312,090,000
Deferred Income Taxes	(19,831,098)
Investment Tax Credits	55,163,500
Deferred Clause Revenues (Expenses)	(17,873,200)
Other	0
Total	708,728,110
Construction Expenditures (Excluding AFUDC Other & Debt)	995,065,382
Percent Internally Generated Funds	71.22%

E. Long Term Debt as Percent of Total Capital

F. Short Term Debt as Percent of Total Capital

Reconciled Average Retail Amounts

Long Term Debt	1,756,255,533
Short Term Debt	252,676,596
Common Equity	2,487,153,280
Total	4,496,085,409
% Long Term Debt to Total	39.06%
% Short Term Debt to Total	5.62%

G. FPSC Adjusted Average Jurisdictional Return On Common Equity

FPSC Adjusted Average Earned Rate Of Return	7.55
Less: Reconciled Average Retail Weighted Cost Rates For:	
Long Term Debt	1.49
Short Term Debt	0.13
Customer Deposits	0.03
Tax Credits-Weighted Cost (Midpoint)	0.05
Subtotal	1.70
Total	5.85
Divided By Common Equity Ratio	42.86
Jurisdictional Return On Common Equity	13.65%

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Whoever knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his official duty shall be guilty of a misdemeanor of the second degree, punishable as provided in s. 775.082, s. 775083, or s. 775.084.

Calculation of Annual Revenue Requirement Reduction Required by the 2017 Agreement

	Without Tax Reform	With Tax Reform	Impact of Tax Reform
Net Operating Income (Retail Jurisdictional)	360,092,378	438,334,554	78,242,176
Effective tax rate gross-up factor			0.74655
Revenue Requirement Change			104,805,004
Adjustment for First SoBRA			(2,118,333)
One-Time Base Rate Revenue Requirement Change			**$ 102,686,671**

Calculation of the Adjustment to the Annual Revenue Requirement Reduction Due to the First SoBRA Budget Difference and Tax Reform Adjustment

	Annual Revenue Requirement	Difference	Four-Month Revenue Requirement	Difference
Maximum Revenue Requirement Specified in 2017 Agreement and Included in Company Budget	$30,600,000		$10,200,000	
First SoBRA Revenue Requirement Requested Before Tax Reform	26,493,000	($4,107,000)	8,831,000	($1,369,000)
Revised First SoBRA Revenue Requirement Requested After Tax Reform	24,245,000	(2,248,000)	8,081,667	(749,333)
				($2,118,333)

Change to Tax Reform Adjustment to Reflect First SoBRA Tax Reform Adjustment Already Included in Docket No. 20170260-EI: **($2,118,333)**

TAMPA ELECTRIC COMPANY
DOCKET NO. 20180045-EI
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WITNESS: CHRONISTER
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PAGE 1 OF 1
FILED: 05/31/2018

TAMPA ELECTRIC COMPANY
DOCKET NO. 20180045-EI
EXHIBIT No. _____ (WRA-1)

EXHIBIT

OF

WILLIAM R. ASHBURN

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20180045-EI EXHIBIT: 5
PARTY: TAMPA ELECTRIC COMPANY–(DIRECT)
DESCRIPTION: William R. Ashburn WRA-1

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TAMPA ELECTRIC COMPANY
DOCKET NO. 20180045-EI
EXHIBIT No. _____ (WRA-1)
WITNESS: ASHBURN
DOCUMENT NO. 1

Base Revenue by Rate Schedule

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET NO. 20180045-EI

EXPLANATION: By rate schedule, calculate revenues under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, show revenues separately for the transfer group. Correction factors are used for historic test years only. The total base revenue by class must equal that shown in Schedule E-13a. The billing units must equal those shown in Schedule E-15.

PROVIDE TOTAL NUMBER OF BILLS, MWH's, AND BILLING kW FOR EACH RATE SCHEDULE (INCLUDING STANDARD AND TIME OF USE CUSTOMERS) AND TRANSFER GROUP.

Type of data shown:

XX Projected Test year Ended 12/31/2019

Line No.	Page No.	Rate Schedule
1		
2		
3		
4	Page No.	Rate Schedule
5		
6	2	RS, RSVP-1
7	3	GS, GST
8	4	CS
9	5	GSD, GSDT
10	6	GSD Optional
11	9	SBF, SBFT
12	10	IS, IST
13	14	SBI
14	16	LS-1 (Energy Service)
15		
16		
17		
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36		

Supporting Schedules:

Recap Schedules: E-13a

TAMPA ELECTRIC COMPANY
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FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET NO. 20180045-EI

EXPLANATION: By rate schedule, calculate revenues under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, show revenues separately for the transfer group. Correction factors are used for historic test years only. The total base revenue by class must equal that shown in Schedule E-13a. The billing units must equal those shown in Schedule E-15.

PROVIDE TOTAL NUMBER OF BILLS, MWH's, AND BILLING kW FOR EACH RATE SCHEDULE (INCLUDING STANDARD AND TIME OF USE CUSTOMERS) AND TRANSFER GROUP.

Type of data shown:

XX Projected Test year Ended 12/31/2019

Rate Schedule RS, RSVP-1

Line No.	Type of Charges	Present Revenue Calculation Units		Charge/Unit	$ Revenue	Proposed Revenue Calculation Units		Charge/Unit	$ Revenue	Percent Decrease
1										
2	Basic Service Charge:									
3	Standard	8,124,336	Bills	$ 16.62	135,026,464	8,124,336	Bills	$ 15.12	122,867,323	
4	RSVP-1	54,683	Bills	$ 16.62	908,831	54,683	Bills	$ 15.12	826,991	
5	Total	8,179,019	Bills		135,935,296	8,179,019	Bills		123,694,314	-9.0%
6										
7										
8										
9	Energy Charge:									
10	Standard									
11	First 1,000 kWh	6,383,752	MWH	$ 53.81	343,477,776	6,383,752	MWH	$ 48.96	312,547,604	
12	All additional kWh	2,915,954	MWH	$ 63.81	186,052,445	2,915,954	MWH	$ 58.06	169,298,423	
13	RSVP-1	82,913	MWH	$ 56.95	4,721,481	82,913	MWH	$ 51.82	4,296,311	
14	Total	9,382,619	MWH		534,251,702	9,382,619	MWH		486,142,338	-9.0%
15										
16										
17										
18	Total Base Revenue:				670,186,998				609,836,652	-9.0%
19										
20										
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22										
23										
24										
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Supporting Schedules:

Recap Schedules: E-13a

TAMPA ELECTRIC COMPANY
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FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET NO. 20180045-EI

EXPLANATION: By rate schedule, calculate revenues under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, show revenues separately for the transfer group. Correction factors are used for historic test years only. The total base revenue by class must equal that shown in Schedule E-13a. The billing units must equal those shown in Schedule E-15.

PROVIDE TOTAL NUMBER OF BILLS, MWH's, AND BILLING kW FOR EACH RATE SCHEDULE (INCLUDING STANDARD AND TIME OF USE CUSTOMERS) AND TRANSFER GROUP.

Type of data shown:

XX Projected Test year Ended 12/31/2019

Rate Schedule GS, GST

Line No.	Type of Charges	Present Revenue Calculation Units		Charge/Unit	$ Revenue	Proposed Revenue Calculation Units		Charge/Unit	$ Revenue	Percent Decrease
1										
2	Basic Service Charge:									
3	Standard Metered	766,940	Bills	$ 19.94	15,292,784	766,940	Bills	$ 18.14	13,915,667	
4	Standard Unmetered	1,188	Bills	$ 16.62	19,745	1,188	Bills	$ 15.12	17,967	
5	T-O-D	28,994	Bills	$ 22.16	642,507	28,994	Bills	$ 20.16	584,649	
6	T-O-D (Meter CIAC paid)	24	Bills	$ 19.94	479	24	Bills	$ 18.14	435	
7	Total	797,146	Bills		15,955,514	797,146	Bills		14,518,719	-9.0%
8										
9	Energy Charge:									
10	Standard	910,450	MWH	$ 56.76	51,679,418	910,450	MWH	$ 51.65	47,025,683	
11	Standard Unmetered	1,295	MWH	$ 56.76	73,507	1,295	MWH	$ 51.65	66,888	
12	T-O-D On-Peak	8,582	MWH	$ 144.88	1,243,360	8,582	MWH	$ 131.83	1,131,396	
13	T-O-D Off-Peak	24,929	MWH	$ 15.45	385,153	24,929	MWH	$ 14.06	350,470	
14	Total	945,256	MWH		53,381,439	945,256	MWH		48,574,437	-9.0%
15										
16	Emergency Relay Charge:									
17	Standard	2,041	MWH	$ 1.71	3,498	2,041	MWH	$ 1.56	3,183	
18	T-O-D	-	MWH	$ 1.71	-	-	MWH	$ 1.56	-	
19	Total	2,041	MWH		3,498	2,041	MWH		3,183	-9.0%
20										
21										
22										
23	Total Base Revenue:				69,340,450				63,096,339	-9.0%
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Supporting Schedules:

Recap Schedules: E-13a

TAMPA ELECTRIC COMPANY
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FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET NO. 20180045-EI

EXPLANATION: By rate schedule, calculate revenues under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, show revenues separately for the transfer group. Correction factors are used for historic test years only. The total base revenue by class must equal that shown in Schedule E-13a. The billing units must equal those shown in Schedule E-15.

PROVIDE TOTAL NUMBER OF BILLS, MWH's, AND BILLING kW FOR EACH RATE SCHEDULE (INCLUDING STANDARD AND TIME OF USE CUSTOMERS) AND TRANSFER GROUP.

Type of data shown:

XX Projected Test year Ended 12/31/2019

Rate Schedule CS

Line No.	Type of Charges	Present Revenue Calculation Units	Charge/Unit	$ Revenue	Proposed Revenue Calculation Units	Charge/Unit	$ Revenue	Percent Decrease
1								
2	Basic Service Charge:							
3		36,639 Bills	$ 19.94	730,582	36,639 Bills	$ 18.14	664,793	
4	Total	36,639 Bills		730,582	36,639 Bills		664,793	-9.0%
5								
6	Energy Charge:							
7		10,575 MWH	$ 56.76	600,263	10,575 MWH	$ 51.65	546,210	
8	Total	10,575 MWH		600,263	10,575 MWH		546,210	-9.0%
9								
10								
11								
12	Total Base Revenue:			1,330,845			1,211,002	-9.0%
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Supporting Schedules:

Recap Schedules: E-13a

TAMPA ELECTRIC COMPANY
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FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET NO. 20180045-EI

EXPLANATION: By rate schedule, calculate revenues under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, show revenues separately for the transfer group. Correction factors are used for historic test years only. The total base revenue by class must equal that shown in Schedule E-13a. The billing units must equal those shown in Schedule E-15.

PROVIDE TOTAL NUMBER OF BILLS, MWH's, AND BILLING kW FOR EACH RATE SCHEDULE (INCLUDING STANDARD AND TIME OF USE CUSTOMERS) AND TRANSFER GROUP.

Type of data shown:

XX Projected Test year Ended 12/31/2019

Rate Schedule GSD, GSDT

Line No.	Type of Charges	Present Revenue Calculation Units		Charge/Unit	$ Revenue	Proposed Revenue Calculation Units		Charge/Unit	$ Revenue	Percent Decrease
1	Basic Service Charge:									
2	Standard - Secondary	157,303	Bills	$ 33.24	5,228,752	157,303	Bills	$ 30.25	4,757,902	
3	Standard - Primary	812	Bills	$ 144.03	116,890	812	Bills	$ 131.06	106,364	
4	Standard - Subtransmission	-	Bills	$ 1,096.82	-	0	Bills	$ 998.05	-	
5	T-O-D - Secondary	14,214	Bills	$ 33.24	472,473	14,214	Bills	$ 30.25	429,927	
6	T-O-D - Primary	766	Bills	$ 144.03	110,327	766	Bills	$ 131.06	100,392	
7	T-O-D - Subtransmission	25	Bills	$ 1,096.82	27,421	25	Bills	$ 998.05	24,951	
8	Total	173,120	Bills		5,955,863	173,120			5,419,537	-9.0%
9										
10	Energy Charge:									
11	Standard - Secondary	4,327,159	MWH	$ 17.54	75,898,369	4,327,159	MWH	$ 15.96	69,063,716	
12	Standard - Primary	298,377	MWH	$ 17.54	5,233,533	298,377	MWH	$ 15.96	4,762,253	
13	Standard - Subtransmission	-	MWH	$ 17.54	-	-	MWH	$ 15.96	-	
14	T-O-D On-Peak - Secondary	537,358	MWH	$ 32.11	17,254,565	537,358	MWH	$ 29.22	15,700,791	
15	T-O-D On-Peak - Primary	264,905	MWH	$ 32.11	8,506,100	264,905	MWH	$ 29.22	7,740,125	
16	T-O-D On-Peak - Subtrans.	518	MWH	$ 32.11	16,633	518	MWH	$ 29.22	15,135	
17	T-O-D Off-Peak - Secondary	1,479,672	MWH	$ 11.59	17,149,398	1,479,672	MWH	$ 10.55	15,605,094	
18	T-O-D Off-Peak - Primary	730,501	MWH	$ 11.59	8,466,507	730,501	MWH	$ 10.55	7,704,097	
19	T-O-D Off-Peak - Subtrans.	1,521	MWH	$ 11.59	17,628	1,521	MWH	$ 10.55	16,041	
20	Total	7,640,011	MWH		132,542,733	7,640,011	MWH		120,607,252	-9.0%
21										
22	Demand Charge:									
23	Standard - Secondary	11,357,612	kW	$ 10.70	121,526,448	11,357,612	kW	$ 9.74	110,582,984	
24	Standard - Primary	750,006	kW	$ 10.70	8,025,064	750,006	kW	$ 9.74	7,302,407	
25	Standard - Subtransmission	-	kW	$ 10.70	-	-	kW	$ 9.74	-	
26	T-O-D Billing - Secondary	3,803,267	kW	$ 3.61	13,729,794	3,803,267	kW	$ 3.28	12,493,425	
27	T-O-D Billing - Primary	1,901,141	kW	$ 3.61	6,863,119	1,901,141	kW	$ 3.28	6,245,095	
28	T-O-D Billing - Subtrans.	5,568	kW	$ 3.61	20,100	5,568	kW	$ 3.28	18,290	
29	T-O-D Peak - Secondary	3,672,362	kW (1)	$ 7.09	26,037,047	3,672,362	kW (1)	$ 6.45	23,692,409	
30	T-O-D Peak - Primary	1,824,974	kW (1)	$ 7.09	12,939,066	1,824,974	kW (1)	$ 6.45	11,773,902	
31	T-O-D Peak - Subtrans.	4,905	kW (1)	$ 7.09	34,776	4,905	kW (1)	$ 6.45	31,645	
32	Total	17,817,594	kW		189,175,415	17,817,594	kW		172,140,157	-9.0%
33										
34	(1) Not included in Total.									
35										

Continued on Page 6

Supporting Schedules:

Recap Schedules: E-13a

TAMPA ELECTRIC COMPANY
DOCKET NO. 20180045-EI
EXHIBIT NO. ____ (WRA-1)
WITNESS: ASHBURN
DOCUMENT NO. 1
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FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET NO. 20180045-EI

EXPLANATION: By rate schedule, calculate revenues under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, show revenues separately for the transfer group. Correction factors are used for historic test years only. The total base revenue by class must equal that shown in Schedule E-13a. The billing units must equal those shown in Schedule E-15.

PROVIDE TOTAL NUMBER OF BILLS, MWH's, AND BILLING kW FOR EACH RATE SCHEDULE (INCLUDING STANDARD AND TIME OF USE CUSTOMERS) AND TRANSFER GROUP.

Type of data shown:
XX Projected Test year Ended 12/31/2019

Rate Schedule GSD, GSDT

Line No.	Type of Charges	Present Revenue Calculation Units		Charge/Unit	$ Revenue	Proposed Revenue Calculation Units		Charge/Unit	$ Revenue	Percent Decrease
1	Continued from Page 8									
2										
3	Delivery Voltage Credit:									
4	Standard Primary	663,959	kW	$ (0.87)	(577,644)	663,959	kW	$ (0.79)	(525,627)	
5	Standard - Subtransmission	-	kW	$ (2.69)	-	-	kW	$ (2.45)	-	
6	T-O-D Primary	1,539,592	kW	$ (0.87)	(1,339,445)	1,539,592	kW	$ (0.79)	(1,218,828)	
7	T-O-D Subtransmission	8,490	kW	$ (2.69)	(22,838)	8,490	kW	$ (2.45)	(20,782)	
8	Total	2,212,041	kW		(1,939,927)	2,212,041	kW		(1,765,237)	-9.0%
9										
10	Emergency Relay Charge:									
11	Standard Secondary	437,907	kW	$ 0.69	302,156	437,907	kW	$ 0.63	274,947	
12	Standard Primary	166,511	kW	$ 0.69	114,893	166,511	kW	$ 0.63	104,547	
13	Standard - Subtransmission	-	kW	$ 0.69	-	-	kW	$ 0.63	-	
14	T-O-D Secondary	749,073	kW	$ 0.69	516,860	749,073	kW	$ 0.63	470,317	
15	T-O-D Primary	771,690	kW	$ 0.69	532,466	771,690	kW	$ 0.63	484,517	
16	T-O-D Subtransmission	-	kW	$ 0.69	-	-	kW	$ 0.63	-	
17	Total	2,125,181	kW		1,466,375	2,125,181	kW		1,334,328	-9.0%
18										
19	Power Factor Charge:									
20	Standard Secondary	12,038	MVARh	$ 2.22	26,724	12,038	MVARh	$ 2.02	24,318	
21	Standard Primary	12,054	MVARh	$ 2.22	26,760	12,054	MVARh	$ 2.02	24,350	
22	Standard - Subtransmission	0	MVARh	$ 2.22	-	0	MVARh	$ 2.02	-	
23	T-O-D Secondary	12,613	MVARh	$ 2.22	28,001	12,613	MVARh	$ 2.02	25,479	
24	T-O-D Primary	10,522	MVARh	$ 2.22	23,359	10,522	MVARh	$ 2.02	21,255	
25	T-O-D Subtransmission	142	MVARh	$ 2.22	315	142	MVARh	$ 2.02	287	
26		47,369	MVARh		105,159	47,369	MVARh		95,690	-9.0%
27										
28										
29										
30										
31										
32										
33										
34										
35										

Supporting Schedules:

Recap Schedules: E-13a

TAMPA ELECTRIC COMPANY
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FLORIDA PUBLIC SERVICE COMMISSION

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Type of data shown:
XX Projected Test year Ended 12/31/2019

Rate Schedule GSD, GSDT

Line No.	Type of Charges	Present Revenue Calculation Units	Charge/Unit	$ Revenue	Proposed Revenue Calculation Units	Charge/Unit	$ Revenue	Percent Decrease
1	Continued from Page 9							
2								
3	Power Factor Credit:							
4	Standard Secondary	28844 MVARh	$ (1.11)	(32,017)	28844 MVARh	$ (1.01)	(29,134)	
5	Standard Primary	16646 MVARh	$ (1.11)	(18,477)	16646 MVARh	$ (1.01)	(16,813)	
6	Standard - Subtransmission	0 MVARh	$ (1.11)	-	0 MVARh	$ (1.01)	-	
7	T-O-D Secondary	108106 MVARh	$ (1.11)	(119,998)	108106 MVARh	$ (1.01)	(109,192)	
8	T-O-D Primary	59840 MVARh	$ (1.11)	(66,422)	59840 MVARh	$ (1.01)	(60,441)	
9	T-O-D Subtransmission	0 MVARh	$ (1.11)	-	0 MVARh	$ (1.01)	-	
10		213,436 MVARh		(236,914)	213,436 MVARh		(215,580)	-9.0%
11								
12								
13	Metering Voltage Adjustment:							
14	Standard Primary	12,804,128 $	-1%	(128,041)	11,651,115 $	-1%	(116,511)	
15	Standard - Subtransmission	- $	-2%	-	- $	-2%	-	
16	T-O-D Primary	35,924,748 $	-1%	(359,247)	32,689,722 $	-1%	(326,897)	
17	T-O-D Subtransmission	66,615 $	-2%	(1,332)	60,617 $	-2%	(1,212)	
18	Total	48,795,492 $		(488,621)	44,401,455 $		(444,621)	-9.0%
19								
20								
21								
22								
23	Total Base Revenue:			326,580,082			297,171,525	-9.0%
24								
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33								
34								
35								

Supporting Schedules:

Recap Schedules: E-13a

TAMPA ELECTRIC COMPANY
DOCKET NO. 20180045-EI
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FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET NO. 20180045-EI

EXPLANATION: By rate schedule, calculate revenues under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, show revenues separately for the transfer group. Correction factors are used for historic test years only. The total base revenue by class must equal that shown in Schedule E-13a. The billing units must equal those shown in Schedule E-15.

PROVIDE TOTAL NUMBER OF BILLS, MWH's, AND BILLING kW FOR EACH RATE SCHEDULE (INCLUDING STANDARD AND TIME OF USE CUSTOMERS) AND TRANSFER GROUP.

Type of data shown:

XX Projected Test year Ended 12/31/2019

Rate Schedule GSD Optional

Line No.	Type of Charges	Present Revenue Calculation Units		Present Charge/Unit	Present $ Revenue	Proposed Revenue Calculation Units		Proposed Charge/Unit	Proposed $ Revenue	Percent Decrease
1	Basic Service Charge:									
2	Optional - Secondary	19,672	Bills	$ 33.24	653,897	19,672	Bills	$ 30.25	595,014	
3	Optional - Primary	307	Bills	$ 144.03	44,217	307	Bills	$ 131.06	40,235	
4	Optional - Subtransmission	-		$ 1,096.82	-	-		$ 998.05	-	
5	Total	19,979	Bills		698,114	19,979	Bills		635,249	-9.0%
6										
7	Energy Charge:									
8	Optional - Secondary	388,398	MWH	$ 68.12	26,457,672	388,398	MWH	$ 61.99	24,075,157	
9	Optional - Primary	12,811	MWH	$ 68.12	872,685	12,811	MWH	$ 61.99	794,100	
10	Total	401,209	MWH		27,330,357	401,209	MWH		24,869,257	-9.0%
11										
12	Demand Charge:									
13	Optional - Secondary	2,406,400	kW	$ -	-	2,406,400	kW	$ -	-	
14	Optional - Primary	97,955	kW	$ -	-	97,955	kW	$ -	-	
15	Total	2,504,355	kW		-	2,504,355			-	0.0%
16										
17	Delivery Voltage Credit:									
18	Optional - Primary	6,070	MWH	$ (2.30)	(13,961)	6,070	MWH	$ (2.09)	(12,704)	
19	Optional - Subtransmission	-	MWH	$ (7.02)	-	-	MWH	$ (6.39)	-	
20	Total	6,070	MWH		(13,961)	6,070	MWH		(12,704)	-9.0%
21										
22	Emergency Relay									
23	Optional - Secondary	11,959	MWH	$ 1.74	20,809	11,959	MWH	$ 1.58	18,935	
24	Optional - Primary	1,632,647	MWH	$ 1.74	2,840,806	1,632,647	MWH	$ 1.58	2,584,991	
25	Total	1,644,606	MWH		2,861,614	1,644,606	MWH		2,603,926	-9.0%
26										
27	Metering Voltage Adjustment:									
28	Optional - Primary	3,699,530	$	-1%	(36,995)	3,366,387	$	-1%	(33,664)	
29	Optional - Subtransmission	-	$	-2%	-	-	$	-2%	-	
30	Total	3,699,530	$		(36,995)	3,366,387	$		(33,664)	-9.0%
31										
32										
33										
34	Total Base Revenue:				30,839,130				28,062,064	-9.0%
35										

Supporting Schedules:

Recap Schedules: E-13a

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FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: TAMPA ELECTRIC COMPANY

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EXPLANATION: By rate schedule, calculate revenues under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, show revenues separately for the transfer group. Correction factors are used for historic test years only. The total base revenue by class must equal that shown in Schedule E-13a. The billing units must equal those shown in Schedule E-15.

PROVIDE TOTAL NUMBER OF BILLS, MWH's, AND BILLING kW FOR EACH RATE SCHEDULE (INCLUDING STANDARD AND TIME OF USE CUSTOMERS) AND TRANSFER GROUP.

Type of data shown:

XX Projected Test year Ended 12/31/2019

Rate Schedule SBF, SBFT

Line No.	Type of Charges	Present Revenue Calculation Units		Charge/Unit	$ Revenue	Proposed Revenue Calculation Units		Charge/Unit	$ Revenue	Percent Decrease
1										
2	Basic Service Charge:									
3	Standard Secondary	0	Bills	$ 60.93	-	0	Bills	$ 55.44	-	
4	Standard Primary	0	Bills	$ 171.72	-	0	Bills	$ 156.26	-	
5	Standard Subtransmission	0	Bills	$ 1,124.52	-	0	Bills	$ 1,023.26	-	
6	T-O-D Secondary	0	Bills	$ 60.93	-	0	Bills	$ 55.44	-	
7	T-O-D Primary	37	Bills	$ 171.72	6,354	37	Bills	$ 156.26	5,781	
8	T-O-D Subtransmission	50	Bills	$ 1,124.52	56,226	50	Bills	$ 1,023.26	51,163	
9	Total	87	Bills		62,580	87	Bills		56,944	-9.0%
10										
11	Energy Charge - Supplemental:									
12	Standard Secondary	0	MWH	$ 17.54	-	-	MWH	$ 15.96	-	
13	Standard Primary	0	MWH	$ 17.54	-	-	MWH	$ 15.96	-	
14	Standard Subtransmission	0	MWH	$ 17.54	-	-	MWH	$ 15.96	-	
15	T-O-D On-Peak - Secondary	0	MWH	$ 32.11	-	-	MWH	$ 29.22	-	
16	T-O-D On-Peak - Primary	28,197	MWH	$ 32.11	905,406	28,197	MWH	$ 29.22	823,874	
17	T-O-D On-Peak - Subtrans.	-	MWH	$ 32.11	-	-	MWH	$ 29.22	-	
18	T-O-D Off-Peak - Secondary	0	MWH	$ 11.59	-	-	MWH	$ 10.55	-	
19	T-O-D Off-Peak - Primary	84,550	MWH	$ 11.59	979,935	84,550	MWH	$ 10.55	891,691	
20	T-O-D Off-Peak - Subtrans.	-	MWH	$ 11.59	-	-	MWH	$ 10.55	-	
21	Energy Charge - Standby:									
22	T-O-D On-Peak -Secondary	-	MWH	$ 10.12	-	-	MWH	$ 9.21	-	
23	T-O-D On-Peak - Primary	2,133	MWH	$ 10.12	21,586	2,133	MWH	$ 9.21	19,642	
24	T-O-D On-Peak - Subtrans.	2,001	MWH	$ 10.12	20,250	2,001	MWH	$ 9.21	18,427	
25	T-O-D Off-Peak -Secondary	-	MWH	$ 10.12	-	-	MWH	$ 9.21	-	
26	T-O-D Off-Peak - Primary	6,304	MWH	$ 10.12	63,796	6,304	MWH	$ 9.21	58,052	
27	T-O-D Off-Peak - Subtrans.	5,914	MWH	$ 10.12	59,850	5,914	MWH	$ 9.21	54,460	
28	Total	129,099	MWH		2,050,822	129,099	MWH		1,866,146	-9.0%
29										
30										
31										
32										
33										
34										
35										

Supporting Schedules:

Recap Schedules: E-13a

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FLORIDA PUBLIC SERVICE COMMISSION

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EXPLANATION: By rate schedule, calculate revenues under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, show revenues separately for the transfer group. Correction factors are used for historic test years only. The total base revenue by class must equal that shown in Schedule E-13a. The billing units must equal those shown in Schedule E-15.

PROVIDE TOTAL NUMBER OF BILLS, MWH's, AND BILLING kW FOR EACH RATE SCHEDULE (INCLUDING STANDARD AND TIME OF USE CUSTOMERS) AND TRANSFER GROUP.

Type of data shown:
XX Projected Test year Ended 12/31/2019

Rate Schedule SBF, SBFT

Line No.	Type of Charges	Present Revenue Calculation Units		Charge/Unit		$ Revenue	Proposed Revenue Calculation Units		Charge/Unit		$ Revenue	Percent Decrease
1	Continued from Page 13											
2												
3	Demand Charge - Supplemental:											
4	Standard Secondary	-	kW	$ 10.70		-	-	kW	$ 9.74		-	
5	Standard Primary	-	kW	$ 10.70		-	-	kW	$ 9.74		-	
6	Standard Subtransmission	-	kW	$ 10.70		-	-	kW	$ 9.74		-	
7	T-O-D Billing - Secondary	-	kW	$ 3.61		-	-	kW	$ 3.28		-	
8	T-O-D Billing - Primary	187,866	kW	$ 3.61		678,196	187,866	kW	$ 3.28		617,125	
9	T-O-D billing - Subtransmission	-	kW	$ 3.61		-	-	kW	$ 3.28		-	
10	T-O-D Peak - Secondary	-	kW (1)	$ 7.09		-	-	kW (1)	$ 6.45		-	
11	T-O-D Peak - Primary	181,526	kW (1)	$ 7.09		1,287,019	181,526	kW (1)	$ 6.45		1,171,123	
12	T-O-D Peak - Subtransmission	-	kW (1)	$ 7.09		-	-	kW (1)	$ 6.45		-	
13	Demand Charge - Standby:											
14	T-O-D Facilities Reservation - Sec.	-	kW	$ 2.15		-	-	kW	$ 1.96		-	
15	T-O-D Facilities Reservation - Pri.	111,712	kW	$ 2.15		240,181	111,712	kW	$ 1.96		218,553	
16	T-O-D Facilities Reservation - Sub.	239,672	kW	$ 2.15		515,295	239,672	kW	$ 1.96		468,892	
17	T-O-D Power Supply Res. - Sec.	-	kW (1)	$ 1.71	/ kW-mo.	-	-	kW (1)	$ 1.56	kW-mo.	-	
18	T-O-D Power Supply Res. - Pri.	55,882	kW (1)	$ 1.71	/ kW-mo.	95,558	55,882	kW (1)	$ 1.56	kW-mo.	86,953	
19	T-O-D Power Supply Res. - Sub.	181,235	kW (1)	$ 1.71	/ kW-mo.	309,912	181,235	kW (1)	$ 1.56	kW-mo.	282,004	
20	T-O-D Power Supply Dmd. - Sec.	-	kW (1)	$ 0.68	/ kW-day	-	-	kW (1)	$ 0.62	kW-day	-	
21	T-O-D Power Supply Dmd. - Pri.	340,955	kW (1)	$ 0.68	/ kW-day	231,849	340,955	kW (1)	$ 0.62	kW-day	210,971	
22	T-O-D Power Supply Dmd. - Sub.	265,610	kW (1)	$ 0.68	/ kW-day	180,615	265,610	kW (1)	$ 0.62	kW-day	164,350	
23	Total	539,250	kW			3,538,625	539,250	kW			3,219,972	-9.0%
24												
25												
26	Power Factor Charge Supplemental & Standby:											
27	Standard Secondary	-	MVARh	$ 2.22		-	-	MVARh	$ 2.02		-	
28	Standard Primary	-	MVARh	$ 2.22		-	-	MVARh	$ 2.02		-	
29	Standard Subtransmission	-	MVARh	$ 2.22		-	-	MVARh	$ 2.02		-	
30	T-O-D Secondary	-	MVARh	$ 2.22		-	-	MVARh	$ 2.02		-	
31	T-O-D Primary	5,575	MVARh	$ 2.22		12,377	5,575	MVARh	$ 2.02		11,262	
32	T-O-D Subtransmission	1,114	MVARh	$ 2.22		2,473	1,114	MVARh	$ 2.02		2,250	
33		6,689				14,850	6,689				13,512	-9.0%
34	(1) Not included in Total.											
35												

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Supporting Schedules:

Recap Schedules: E-13a

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FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: TAMPA ELECTRIC COMPANY

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EXPLANATION: By rate schedule, calculate revenues under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, show revenues separately for the transfer group. Correction factors are used for historic test years only. The total base revenue by class must equal that shown in Schedule E-13a. The billing units must equal those shown in Schedule E-15.

PROVIDE TOTAL NUMBER OF BILLS, MWH's, AND BILLING kW FOR EACH RATE SCHEDULE (INCLUDING STANDARD AND TIME OF USE CUSTOMERS) AND TRANSFER GROUP.

Type of data shown:

XX Projected Test year Ended 12/31/2019

Rate Schedule SBF, SBFT

Line No.	Type of Charges	Present Revenue Calculation Units		Charge/Unit	$ Revenue	Proposed Revenue Calculation Units		Charge/Unit	$ Revenue	Percent Decrease
1	Continued from Page 14									
2										
3	Power Factor Credit Supplemental & Standby:									
4	Standard Secondary	-	MVARh	$ (1.11)	-	-	MVARh	$ (1.01)	-	
5	Standard Primary	-	MVARh	$ (1.11)	-	-	MVARh	$ (1.01)	-	
6	Standard Subtransmission	-	MVARh	$ (1.11)	-	-	MVARh	$ (1.01)	-	
7	T-O-D Secondary	-	MVARh	$ (1.11)	-	-	MVARh	$ (1.01)	-	
8	T-O-D Primary	6,826	MVARh	$ (1.11)	(7,577)	6,826	MVARh	$ (1.01)	(6,895)	
9	T-O-D Subtransmission	-	MVARh	$ (1.11)	-	-	MVARh	$ (1.01)	-	
14	Total	6,826	MVARh		(7,577)	6,826	MVARh		(6,895)	-9.0%
15										
16	Delivery Voltage Credit - Supplemental.:									
17	Standard Primary	-	kW	$ (0.87)	-	-	kW	$ (0.79)	-	
18	Standard Subtransmission	-	kW	$ (2.69)	-	-	kW	$ (2.45)	-	
19	T-O-D Primary	187,866	kW	$ (0.87)	(163,443)	187,866	kW	$ (0.79)	(148,725)	
20	T-O-D Subtransmission	-	kW	$ (2.69)	-	-	kW	$ (2.45)	-	
21	Delivery Voltage Credit. - Standby.:									
22	T-O-D Primary	111,712	kW	$ (0.69)	(77,081)	111,712	kW	$ (0.63)	(70,140)	
23	T-O-D Subtransmission	239,672	kW	$ (2.16)	(517,692)	239,672	kW	$ (1.97)	(471,073)	
24	Total	539,250	kW		(758,216)	539,250	kW		(689,939)	-9.0%
25										
26	Emergency Relay Charge - Supplemental and Standby.									
27	Standard Secondary	-	kW	$ 0.69	-	-	kW	$ 0.63	-	
28	Standard Primary	-	kW	$ 0.69	-	-	kW	$ 0.63	-	
29	Standard Subtransmission	-	kW	$ 0.69	-	-	kW	$ 0.63	-	
30	T-O-D Secondary	-	kW	$ 0.69	-	-	kW	$ 0.63	-	
31	T-O-D Primary	177,812	kW	$ 0.69	122,690	177,812	kW	$ 0.63	111,642	
32	T-O-D Subtransmission	-	kW	$ 0.69	-	-	kW	$ 0.63	-	
33		177,812			122,690	177,812			111,642	-9.0%
34										
35										
36										
37										
34										
35										

Supporting Schedules:

Recap Schedules: E-13a

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FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: TAMPA ELECTRIC COMPANY

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EXPLANATION: By rate schedule, calculate revenues under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, show revenues separately for the transfer group. Correction factors are used for historic test years only. The total base revenue by class must equal that shown in Schedule E-13a. The billing units must equal those shown in Schedule E-15.

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Type of data shown:

XX Projected Test year Ended 12/31/2019

Rate Schedule SBF, SBFT

Line No.	Type of Charges	Present Revenue Calculation Units		Charge/Unit	$ Revenue	Proposed Revenue Calculation Units		Charge/Unit	$ Revenue	Percent Decrease
1	Continued from Page 15									
2										
3	Metering Voltage Adjustment - Supplemental and Stanby.:									
4	Standard Primary	-	$	-1.0%	-	-	$	-1.0%	-	
5	Standard Subtransmission	-	$	-2.0%	-	-	$	-2.0%	-	
6	T-O-D Primary	4,390,492	$	-1.0%	(43,905)	3,995,128	$	-1.0%	(39,951)	
7	T-O-D Subtransmission	570,703	$	-2.0%	(11,414)	519,311	$	-2.0%	(10,386)	
8	Total	4,961,195	$		(55,319)	4,514,439	$		(50,337)	-9.0%
9										
10										
11										
12	Total Base Revenue:				4,968,455				4,521,046	-9.0%
13										
14										
15										
16										
17										
18										
19										
20										
21										
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33										
34										
35										

Supporting Schedules:

Recap Schedules: E-13a

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FLORIDA PUBLIC SERVICE COMMISSION

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EXPLANATION: By rate schedule, calculate revenues under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, show revenues separately for the transfer group. Correction factors are used for historic test years only. The total base revenue by class must equal that shown in Schedule E-13a. The billing units must equal those shown in Schedule E-15.

PROVIDE TOTAL NUMBER OF BILLS, MWH's, AND BILLING kW FOR EACH RATE SCHEDULE (INCLUDING STANDARD AND TIME OF USE CUSTOMERS) AND TRANSFER GROUP.

Type of data shown:

XX Projected Test year Ended 12/31/2019

Rate Schedule IS, IST

Line No.	Type of Charges	Present Revenue Calculation Units		Charge/Unit	$ Revenue	Proposed Revenue Calculation Units		Charge/Unit	$ Revenue	Percent Decrease
1										
2	Basic Service Charge:									
3	Standard Pri.	74	Bills	$ 689.11	50,994	74	Bills	$ 627.06	46,402	
4	Standard Subtrans.	-	Bills	$ 2,627.94	-	-	Bills	$ 2,391.29	-	
5	T-O-D Primary	113	Bills	$ 689.11	77,821	113	Bills	$ 627.06	70,813	
6	T-O-D Subtransmission	100	Bills	$ 2,627.94	263,793	100	Bills	$ 2,391.29	240,038	
7	Total	287	Bills		392,608	287	Bills		357,254	-9.0%
8										
9	Energy Charge:									
10	Standard Primary	40,657	MWH	$ 27.74	1,127,825	40,657	MWH	$ 25.24	1,026,264	
11	Standard Subtransmission	-	MWH	$ 27.74	-	-	MWH	$ 25.24	-	
12	T-O-D On-Peak - Pri.	31,603	MWH	$ 27.74	876,667	31,603	MWH	$ 25.24	797,723	
13	T-O-D On-Peak - Subtrans.	83,117	MWH	$ 27.74	2,305,666	83,117	MWH	$ 25.24	2,098,040	
14	T-O-D Off-Peak - Pri.	84,068	MWH	$ 27.74	2,332,046	84,068	MWH	$ 25.24	2,122,045	
15	T-O-D Off-Peak - Subtrans.	262,242	MWH	$ 27.74	7,274,593	262,242	MWH	$ 25.24	6,619,516	
16	Total	501,687	MWH		13,916,797	501,687	MWH		12,663,589	-9.0%
17										
18	Demand Charge:									
19	Standard Primary	100,581	kW	$ 2.19	220,272	100,581	kW	$ 1.99	200,437	
20	Standard Subtrans.	-	kW	$ 2.19	-	-	kW	$ 1.99	-	
21	T-O-D Billing - Primary	224,684	kW	$ 2.19	492,058	224,684	kW	$ 1.99	447,748	
22	T-O-D Billing - Subtrans.	933,861	kW	$ 2.19	2,045,156	933,861	kW	$ 1.99	1,860,989	
23	T-O-D Peak - Primary	-	kW (1)	$ -	-	-	kW (1)	$ -	-	
24	T-O-D Peak - Subtrans.	-	kW (1)	$ -	-	-	kW (1)	$ -	-	
25	Total	1,259,126	kW		2,757,486	1,259,126	kW		2,509,174	-9.0%
26										
27	Power Factor Charge:									
28	Standard Primary	6,653	MVARh	$ 2.22	14,770	6,653	MVARh	$ 2.02	13,440	
29	Standard Subtrans.	-	MVARh	$ 2.22	-	-	MVARh	$ 2.02	-	
30	T-O-D Primary	12,242	MVARh	$ 2.22	27,177	12,242	MVARh	$ 2.02	24,730	
31	T-O-D Subtransmission	15,573	MVARh	$ 2.22	34,572	15,573	MVARh	$ 2.02	31,459	
32	Total	34,468	MVARh		76,519	34,468	MVARh		69,628	-9.0%
33										
34	(1) Not included in Total.									
35										

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Supporting Schedules:

Recap Schedules: E-13a

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FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: TAMPA ELECTRIC COMPANY

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EXPLANATION: By rate schedule, calculate revenues under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, show revenues separately for the transfer group. Correction factors are used for historic test years only. The total base revenue by class must equal that shown in Schedule E-13a. The billing units must equal those shown in Schedule E-15.

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Type of data shown:

XX Projected Test year Ended 12/31/2019

Rate Schedule IS, IST

Line No.	Type of Charges	Present Revenue Calculation Units		Charge/Unit	$ Revenue	Proposed Revenue Calculation Units		Charge/Unit	$ Revenue	Percent Decrease
1	Continued from Page 17									
2										
3	Power Factor Credit:									
4	Standard Primary	3,228	MVARh	$ (1.11)	(3,583)	3,228	MVARh	$ (1.01)	(3,260)	
5	Standard Subtrans.	-	MVARh	$ (1.11)	-	-	MVARh	$ (1.01)	-	
6	T-O-D Primary	3,542	MVARh	$ (1.11)	(3,932)	3,542	MVARh	$ (1.01)	(3,578)	
7	T-O-D Subtransmission	-	MVARh	$ (1.11)	-	-	MVARh	$ (1.01)	-	
8	Total	6,770	MVARh		(7,515)	6,770	MVARh		(6,838)	-9.0%
9										
10	Emergency Relay Service									
11	Standard Primary	-	kW	$ 0.86	-	-	kW	$ 0.78	-	
12	Standard Subtrans.	-	kW	$ 0.86	-	-	kW	$ 0.78	-	
13	T-O-D Primary	-	kW	$ 0.86	-	-	kW	$ 0.78	-	
14	T-O-D Subtransmission	-	kW	$ 0.86	-	-	kW	$ 0.78	-	
15	Total	-	kW		-	-	kW		-	0.0%
16										
17	Delivery Voltage Credit:									
18	Standard Primary	100,581	kW	$ -	-	100,581	kW	$ -	-	
19	Standard Subtrans.	-	kW	$ (0.60)	-	-	kW	$ (0.55)	-	
20	T-O-D Primary	223,155	kW	$ -	-	223,155	kW	$ -	-	
21	T-O-D Subtransmission	935,390	kW	$ (0.60)	(561,234)	935,390	kW	$ (0.55)	(510,695)	
22	Total	1,259,126	kW		(561,234)	1,259,126	kW		(510,695)	-9.0%
23										
24	Metering Voltage Adjustment:									
25	Standard Primary	1,359,284	$	0%	-	1,236,881	$	0%	-	
26	Standard Subtrans.	-	$	-1%	-	-	$	-1%	-	
27	T-O-D Primary	3,724,017	$	0%	-	3,388,669	$	0%	-	
28	T-O-D Subtransmission	11,098,752	$	-1%	(110,988)	10,099,309	$	-1%	(100,993)	
29	Total	16,182,054	$		(110,988)	14,724,859	$		(100,993)	-9.0%
30										
31										
32										
33	Total Base Revenue:				16,463,674				14,981,119	-9.0%
34										
35										

Supporting Schedules:

Recap Schedules: E-13a

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FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET NO. 20180045-EI

EXPLANATION: By rate schedule, calculate revenues under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, show revenues separately for the transfer group. Correction factors are used for historic test years only. The total base revenue by class must equal that shown in Schedule E-13a. The billing units must equal those shown in Schedule E-15.

PROVIDE TOTAL NUMBER OF BILLS, MWH's, AND BILLING kW FOR EACH RATE SCHEDULE (INCLUDING STANDARD AND TIME OF USE CUSTOMERS) AND TRANSFER GROUP.

Type of data shown:
XX Projected Test year Ended 12/31/2019

Rate Schedule SBI

Line No.	Type of Charges	Present Revenue Calculation Units		Present Charge/Unit		Present $ Revenue	Proposed Revenue Calculation Units		Proposed Charge/Unit		Proposed $ Revenue	Percent Decrease
1												
2	Basic Service Charge:											
3	T-O-D Primary	0	Bills	$ 717		-	0	Bills	$ 652.26		-	
4	T-O-D Subtransmission	66	Bills	$ 2,656		175,272	66	Bills	$ 2,416.50		159,489	
5	Total	66	Bills			175,272	66	Bills			159,489	-9.0%
6												
7	Energy Charge - Supplemental:											
8	T-O-D On-Peak - Pri.	-	MWH	$ 27.74		-	-	MWH	$ 25.24		-	
9	T-O-D On-Peak - Subtrans.	12,109	MWH	$ 27.74		335,904	12,109	MWH	$ 25.24		305,656	
10	T-O-D Off-Peak - Pri.	-	MWH	$ 27.74		-	-	MWH	$ 25.24		-	
11	T-O-D Off-Peak - Subtrans.	40,470	MWH	$ 27.74		1,122,638	40,470	MWH	$ 25.24		1,021,544	
12	Energy Charge - Standby:											
13	T-O-D On-Peak - Pri.	-	MWH	$ 11.15		-	-	MWH	$ 10.15		-	
14	T-O-D On-Peak - Subtrans.	62,784	MWH	$ 11.15		700,042	62,784	MWH	$ 10.15		637,003	
15	T-O-D Off-Peak - Pri.	-	MWH	$ 11.15		-	-	MWH	$ 10.15		-	
16	T-O-D Off-Peak - Subtrans.	183,017	MWH	$ 11.15		2,040,640	183,017	MWH	$ 10.15		1,856,880	
17	Total	298,380	MWH			4,199,223	298,380	MWH			3,821,082	-9.0%
18												
19	Demand Charge - Supplemental:											
20	T-O-D Billing - Primary	-	kW	$ 2.19	kW	-	-	kW	$ 1.99	kW	-	
21	T-O-D Billing - Subtrans.	134,292	kW	$ 2.19	kW	294,099	134,292	kW	$ 1.99	kW	267,616	
22	T-O-D Peak - Primary	-	kW (1)	$ -	kW	-	-	kW (1)	$ -	kW	-	
23	T-O-D Peak - Subtrans.	-	kW (1)	$ -	kW	-	-	kW (1)	$ -	kW	-	
24	Demand Charge - Standby:											
25	T-O-D Facilities Reservation - Pri.	-	kW	$ 1.61	kW	-	-	kW	$ 1.47	kW	-	
26	T-O-D Facilities Res. - Subtrans.	2,400,000	kW	$ 1.61	kW	3,864,000	2,400,000	kW	$ 1.47	kW	3,516,047	
27	T-O-D Bulk Trans. Res. - Pri.	-	kW (1)	$ 1.33	kW-mo.	-	-	kW (1)	$ 1.21	kW-mo.	-	
28	T-O-D Bulk Trans. Res. - Subtrans.	280,026	kW (1)	$ 1.33	kW-mo.	372,435	280,026	kW (1)	$ 1.21	kW-mo.	338,897	
29	T-O-D Bulk Trans. Dmd. - Pri.	-	kW (1)	$ 0.53	kW-day	-	-	kW (1)	$ 0.48	kW-day	-	
30	T-O-D Bulk Trans Dmd. - Subtrans.	13,285,009	kW (1)	$ 0.53	kW-day	7,041,055	13,285,009	kW (1)	$ 0.48	kW-day	6,407,007	
31	Total	2,534,292	kW			11,571,589	2,534,292	kW			10,529,566	-9.0%
32												
33												
34	(1) Not included in Total.											
35												

Continued on Page 16

Supporting Schedules:

Recap Schedules: E-13a

TAMPA ELECTRIC COMPANY
DOCKET NO. 20180045-EI
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PAGE 15 OF 17
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FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET NO. 20180045-EI

EXPLANATION: By rate schedule, calculate revenues under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, show revenues separately for the transfer group. Correction factors are used for historic test years only. The total base revenue by class must equal that shown in Schedule E-13a. The billing units must equal those shown in Schedule E-15.

PROVIDE TOTAL NUMBER OF BILLS, MWH's, AND BILLING kW FOR EACH RATE SCHEDULE (INCLUDING STANDARD AND TIME OF USE CUSTOMERS) AND TRANSFER GROUP.

Type of data shown:

XX Projected Test year Ended 12/31/2019

Rate Schedule SBI

Line No.	Type of Charges	Present Revenue Calculation Units		Charge/Unit	$ Revenue	Proposed Revenue Calculation Units		Charge/Unit	$ Revenue	Percent Decrease
1	Continued from Page 19									
2										
3	Power Factor Charge Supplemental & Standby:									
4	T-O-D Primary	-	MVARh	$ 2.22	-	-	MVARh	$ 2.02	-	
5	T-O-D Subtransmission	84,156	MVARh	$ 2.22	186,826	84,156	MVARh	$ 2.02	170,003	
6	Total	84,156	MVARh		186,826	84,156	MVARh		170,003	-9.0%
7										
8	Power Factor Credit Supplemental & Standby:									
9	T-O-D Primary	-	MVARh	$ (1.11)	-	-	MVARh	$ (1.01)	-	
10	T-O-D Subtransmission	26,619	MVARh	$ (1.11)	(29,547)	26,619	MVARh	$ (1.01)	(26,886)	
11	Total	26,619	MVARh		(29,547)	26,619	MVARh		(26,886)	-9.0%
12										
13	Emergency Relay Charge - Supp.									
14	T-O-D Primary	-	kW	$ 0.86	-	-	kW	$ 0.78	-	
15	T-O-D Subtransmission	-	kW	$ 0.86	-	-	kW	$ 0.78	-	
16	Total	-	kW		-	-	kW		-	0.0%
17										
18	Delivery Voltage Credit - Supplemental.:									
19	T-O-D Primary	-	kW	$ -	-	-	kW	$ -	-	
20	T-O-D Subtransmission	134,292	kW	$ (0.60)	(80,575)	134,292	kW	$ (0.55)	(73,319)	
21	Delivery Voltage Credit. - Standby.:									
22	T-O-D Primary	-	kW	$ -	-	-	kW	$ -	-	
23	T-O-D Subtransmission	2,400,000	kW	$ (0.37)	(888,000)	2,400,000	kW	$ (0.34)	(808,036)	
24	Total	2,534,292	kW		(968,575)	2,534,292	kW		(881,355)	-9.0%
25										
26	Metering Voltage Adjustment - Supplemental and Stanby.:									
27	T-O-D Primary	-	$	0.0%	-	-	$	0.0%	-	
28	T-O-D Subtransmission	14,959,515	$	-1.0%	(149,595)	13,612,410	$	-1.0%	(136,124)	
29	Total	14,959,515	$		(149,595)	13,612,410	$		(136,124)	-9.0%
30										
31										
32										
33	Total Base Revenue:				14,985,193				13,635,775	-9.0%
34										
35										

Supporting Schedules:

Recap Schedules: E-13a

TAMPA ELECTRIC COMPANY
DOCKET NO. 20180045-EI
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FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET NO. 20180045-EI

EXPLANATION: By rate schedule, calculate revenues under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, show revenues separately for the transfer group. Correction factors are used for historic test years only. The total base revenue by class must equal that shown in Schedule E-13a. The billing units must equal those shown in Schedule E-15.

PROVIDE TOTAL NUMBER OF BILLS, MWH's, AND BILLING kW FOR EACH RATE SCHEDULE (INCLUDING STANDARD AND TIME OF USE CUSTOMERS) AND TRANSFER GROUP.

Type of data shown:

XX Projected Test year Ended 12/31/2019

Rate Schedule LS-1 (Energy Service)

Line No.	Type of Charges	Present Revenue Calculation Units		Charge/Unit	$ Revenue	Proposed Revenue Calculation Units		Charge/Unit	$ Revenue	Percent Decrease
1										
2	Basic Service Charge:	2,937	Bills	$ 11.62	34,128	2,937	Bills	$ 10.57	31,055	-9.0%
3										
4	Energy Charge	173,595	MWH	$ 27.41	4,758,239	173,595	MWH	$ 24.94	4,329,759	-9.0%
5										
6										
7	Total Base Revenue:				4,792,367				4,360,814	-9.0%
8										
9										
10										
11										
12										
13										
14										
15										
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Supporting Schedules: E-13d

Recap Schedules: E-13a

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Rollup Base Revenue by Rate Class

SCHEDULE E-13a | REVENUE FROM SALE OF ELECTRICITY BY RATE SCHEDULE | Page 1 of 1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: TAMPA ELECTRIC COMPANY
DOCKET NO. 20180045-EI

EXPLANATION: Compare jurisdictional revenue excluding service charges by rate schedule under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, the revenue and billing determinant information shall be shown separately for the transfer group and not be included under either the new or old classification.

Type of data shown:
XX Projected Test year Ended 12/31/2019

($000)

12CP & 1/13 - all demand

Line No.	Rate	(1) Base Revenue at Present Rates	(2) Base Revenue Under Proposed Rates	Decrease (3) Dollars (2) - (1)	Decrease (4) Percent (3) / (1)
1	RS, RSVP-1	670,187	609,837	(60,350)	-9.0%
2	GS, GST	69,340	63,096	(6,244)	-9.0%
3	CS	1,331	1,211	(120)	-9.0%
4	GSD, GSDT	326,580	297,172	(29,409)	-9.0%
5	GSD Optional	30,839	28,062	(2,777)	-9.0%
6	SBF, SBFT	4,968	4,521	(447)	-9.0%
7	IS, IST	16,464	14,981	(1,483)	-9.0%
8	SBI	14,985	13,636	(1,349)	-9.0%
9	LS-1 (Energy Service)	4,792	4,361	(432)	-9.0%
10	LS-1 (Facilities)	43,545	43,545	-	0.0%
11					
12					
13	TOTAL	$ 1,183,032	$ 1,080,421	$ (102,611)	-8.7%
14					
15					
16					
17					
18					
19					
20					
21					
22	Summary by Rate Class				
23	RS	670,187	609,837	(60,350)	-9.0%
24					
25	GS	70,671	64,307	(6,364)	-9.0%
26					
27	GSD	362,388	329,755	(32,633)	-9.0%
28					
29	IS	31,449	28,617	(2,832)	-9.0%
30					
31	Lighting	48,337	47,906	(432)	-0.9%
32					
33	TOTAL	1,183,032	1,080,421	(102,611)	-8.7%
34					
35					
36					

Supporting Schedules: E-13c, E-13d

Recap Schedules:

TAMPA ELECTRIC COMPANY
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TAMPA ELECTRIC COMPANY
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Typical Bills Reflecting

Tax Reform

SCHEDULE A-2 | FULL REVENUE REQUIREMENTS BILL COMPARISON - TYPICAL MONTHLY BILLS | Page 1 of 4

FLORIDA PUBLIC SERVICE COMMISSION | EXPLANATION: For each rate, calculate typical monthly bills for present rates and proposed rates. | Type of data shown:

XX Projected Test year Ended 12/31/2019

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET NO. 20180045-EI

RS - RESIDENTIAL SERVICE

Line No.	RATE SCHEDULE RS (1) TYPICAL KW	(2) KWH	BILL UNDER PRESENT RATES (3) BASE RATE	(4) FUEL CHARGE	(5) ECCR CHARGE	(6) CAPACITY CHARGE	(7) ECRC CHARGE	(8) GRT CHARGE	(9) TOTAL	BILL UNDER PROPOSED RATES (10) BASE RATE	(11) FUEL CHARGE	(12) ECCR CHARGE	(13) CAPACITY CHARGE	(14) ECRC CHARGE	(15) GRT CHARGE	(16) TOTAL	DECREASE (17) DOLLARS (16)-(9)	(18) PERCENT (17)/(9)	COSTS IN CENTS/KWH (19) PRESENT (9)/(2)*100	(20) PROPOSED (16)/(2)*100
1	0	-	$ 16.62	$ -	$ -	$ -	$ -	$ 0.43	$ 17.05	$ 15.12	$ -	$ -	$ -	$ -	$ 0.39	$ 15.51	$ (1.54)	-9.0%	-	-
2																				
3	0	100	$ 22.00	$ 2.82	$ 0.25	$ 0.07	$ 0.34	$ 0.65	$ 26.13	$ 20.02	$ 2.82	$ 0.25	$ 0.07	$ 0.34	$ 0.60	$ 24.09	$ (2.03)	-7.8%	26.13	24.09
4																				
5	0	250	$ 30.07	$ 7.05	$ 0.62	$ 0.17	$ 0.86	$ 0.99	$ 39.75	$ 27.36	$ 7.05	$ 0.62	$ 0.17	$ 0.86	$ 0.92	$ 36.97	$ (2.78)	-7.0%	15.90	14.79
6																				
7	0	500	$ 43.52	$ 14.09	$ 1.23	$ 0.33	$ 1.72	$ 1.56	$ 62.45	$ 39.60	$ 14.09	$ 1.23	$ 0.33	$ 1.72	$ 1.46	$ 58.43	$ (4.02)	-6.4%	12.49	11.69
8																				
9	0	750	$ 56.97	$ 21.14	$ 1.85	$ 0.50	$ 2.57	$ 2.13	$ 85.15	$ 51.84	$ 21.14	$ 1.85	$ 0.50	$ 2.57	$ 2.00	$ 79.89	$ (5.26)	-6.2%	11.35	10.65
10																				
11	0	1,000	$ 70.43	$ 28.18	$ 2.46	$ 0.66	$ 3.43	$ 2.70	$ 107.85	$ 64.08	$ 28.18	$ 2.46	$ 0.66	$ 3.43	$ 2.53	$ 101.35	$ (6.50)	-6.0%	10.79	10.13
12																				
13	0	1,250	$ 86.38	$ 37.73	$ 3.08	$ 0.83	$ 4.29	$ 3.39	$ 135.68	$ 78.60	$ 37.73	$ 3.08	$ 0.83	$ 4.29	$ 3.19	$ 127.70	$ (7.98)	-5.9%	10.85	10.22
14																				
15	0	1,500	$ 102.33	$ 47.27	$ 3.69	$ 0.99	$ 5.15	$ 4.09	$ 163.51	$ 93.11	$ 47.27	$ 3.69	$ 0.99	$ 5.15	$ 3.85	$ 154.06	$ (9.45)	-5.8%	10.90	10.27
16																				
17	0	2,000	$ 134.23	$ 66.36	$ 4.92	$ 1.32	$ 6.86	$ 5.48	$ 219.17	$ 122.14	$ 66.36	$ 4.92	$ 1.32	$ 6.86	$ 5.17	$ 206.77	$ (12.40)	-5.7%	10.96	10.34
18																				
19	0	3,000	$ 198.04	$ 104.54	$ 7.38	$ 1.98	$ 10.29	$ 8.26	$ 330.49	$ 180.20	$ 104.54	$ 7.38	$ 1.98	$ 10.29	$ 7.80	$ 312.20	$ (18.29)	-5.5%	11.02	10.41
20																				
21	0	5,000	$ 325.65	$ 180.90	$ 12.30	$ 3.30	$ 17.15	$ 13.83	$ 553.12	$ 296.32	$ 180.90	$ 12.30	$ 3.30	$ 17.15	$ 13.08	$ 523.05	$ (30.08)	-5.4%	11.06	10.46

		PRESENT		PROPOSED	
24					
25	CUSTOMER CHARGE	16.62	$/Bill	15.12	$/Bill
26	DEMAND CHARGE	-	$/KW	-	$/KW
27	ENERGY CHARGE				
28	0 - 1,000 KWH	5.381	¢/kWH	4.896	¢/kWH
29	Over 1,000 KWH	6.381	¢/kWH	5.806	¢/kWH
30	FUEL CHARGE				
31	0 - 1,000 KWH	2.818	¢/kWH	2.818	¢/kWH
32	Over 1,000 KWH	3.818	¢/kWH	3.818	¢/kWH
33	CONSERVATION CHARGE	0.246	¢/kWH	0.246	¢/kWH
34	CAPACITY CHARGE	0.066	¢/kWH	0.066	¢/kWH
35	ENVIRONMENTAL CHARGE	0.343	¢/kWH	0.343	¢/kWH

Note: Cost recovery clause factors are the current 2018 factors. 2018 fuel clause factors used for both PRESENT and PROPOSED bills above includes the fuel benefit of Tranche #1 of SoBRA.

Supporting Schedules: E-13c, E-14 Supplement | Recap Schedules:

TAMPA ELECTRIC COMPANY
DOCKET NO. 20180045-EI
EXHIBIT NO. ____ (WRA-1)
WITNESS: ASHBURN
DOCUMENT NO. 3
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FILED: 05/31/2018

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: For each rate, calculate typical monthly bills for present rates and proposed rates.

Type of data shown:
XX Projected Test year Ended 12/31/2019

COMPANY: TAMPA ELECTRIC COMPANY
DOCKET NO. 20180045-EI

GS - GENERAL SERVICE NON-DEMAND

Line No.	RATE SCHEDULE GS (1) TYPICAL KW	(2) KWH	BILL UNDER PRESENT RATES (3) BASE RATE	(4) FUEL CHARGE	(5) ECCR CHARGE	(6) CAPACITY CHARGE	(7) ECRC CHARGE	(8) GRT CHARGE	(9) TOTAL	BILL UNDER PROPOSED RATES (10) BASE RATE	(11) FUEL CHARGE	(12) ECCR CHARGE	(13) CAPACITY CHARGE	(14) ECRC CHARGE	(15) GRT CHARGE	(16) TOTAL	DECREASE (17) DOLLARS (16)-(9)	(18) PERCENT (17)/(9)	COSTS IN CENTS/KWH (19) PRESENT (9)/(2)*100	(20) PROPOSED (16)/(2)*100
1	0	-	$ 19.94	$ -	$ -	$ -	$ -	$ 0.51	$ 20.45	$ 18.14	$ -	$ -	$ -	$ -	$ 0.47	$ 18.61	$ (1.84)	-9.0%	-	-
2																				
3	0	100	$ 25.62	$ 3.13	$ 0.23	$ 0.06	$ 0.34	$ 0.75	$ 30.14	$ 23.31	$ 3.13	$ 0.23	$ 0.06	$ 0.34	$ 0.69	$ 27.77	$ (2.37)	-7.9%	30.14	27.77
4																				
5	0	250	$ 34.13	$ 7.83	$ 0.58	$ 0.15	$ 0.86	$ 1.12	$ 44.66	$ 31.06	$ 7.83	$ 0.58	$ 0.15	$ 0.86	$ 1.04	$ 41.51	$ (3.15)	-7.1%	17.87	16.60
6																				
7	0	500	$ 48.32	$ 15.66	$ 1.16	$ 0.30	$ 1.72	$ 1.72	$ 68.88	$ 43.97	$ 15.66	$ 1.16	$ 0.30	$ 1.72	$ 1.61	$ 64.42	$ (4.46)	-6.5%	13.78	12.88
8																				
9	0	750	$ 62.51	$ 23.49	$ 1.74	$ 0.45	$ 2.57	$ 2.33	$ 93.09	$ 56.88	$ 23.49	$ 1.74	$ 0.45	$ 2.57	$ 2.18	$ 87.32	$ (5.77)	-6.2%	12.41	11.64
10																				
11	0	1,000	$ 76.70	$ 31.32	$ 2.32	$ 0.60	$ 3.43	$ 2.93	$ 117.31	$ 69.80	$ 31.32	$ 2.32	$ 0.60	$ 3.43	$ 2.76	$ 110.22	$ (7.08)	-6.0%	11.73	11.02
12																				
13	0	1,250	$ 90.89	$ 39.15	$ 2.90	$ 0.75	$ 4.29	$ 3.54	$ 141.52	$ 82.71	$ 39.15	$ 2.90	$ 0.75	$ 4.29	$ 3.33	$ 133.12	$ (8.39)	-5.9%	11.32	10.65
14																				
15	0	1,500	$ 105.08	$ 46.98	$ 3.48	$ 0.90	$ 5.15	$ 4.14	$ 165.73	$ 95.62	$ 46.98	$ 3.48	$ 0.90	$ 5.15	$ 3.90	$ 156.03	$ (9.71)	-5.9%	11.05	10.40
16																				
17	0	2,000	$ 133.47	$ 62.64	$ 4.64	$ 1.20	$ 6.86	$ 5.35	$ 214.16	$ 121.45	$ 62.64	$ 4.64	$ 1.20	$ 6.86	$ 5.05	$ 201.83	$ (12.33)	-5.8%	10.71	10.09
18																				
19	0	3,000	$ 190.23	$ 93.96	$ 6.96	$ 1.80	$ 10.29	$ 7.78	$ 311.01	$ 173.10	$ 93.96	$ 6.96	$ 1.80	$ 10.29	$ 7.34	$ 293.44	$ (17.57)	-5.6%	10.37	9.78
20																				
21	0	5,000	$ 303.75	$ 156.60	$ 11.60	$ 3.00	$ 17.15	$ 12.62	$ 504.72	$ 276.40	$ 156.60	$ 11.60	$ 3.00	$ 17.15	$ 11.92	$ 476.67	$ (28.05)	-5.6%	10.09	9.53
22																				
23	0	8,500	$ 502.42	$ 266.22	$ 19.72	$ 5.10	$ 29.16	$ 21.09	$ 843.71	$ 457.18	$ 266.22	$ 19.72	$ 5.10	$ 29.16	$ 19.93	$ 797.31	$ (46.40)	-5.5%	9.93	9.38
24																				
25																				

	PRESENT		PROPOSED	
26				
27	CUSTOMER CHARGE	19.94 $/Bill		18.14 $/Bill
28	ENERGY CHARGE	5.676 ¢/kWH		5.165 ¢/kWH
29	FUEL CHARGE	3.132 ¢/kWH		3.132 ¢/kWH
30	CONSERVATION CHARGE	0.232 ¢/kWH		0.232 ¢/kWH
31	CAPACITY CHARGE	0.060 ¢/kWH		0.060 ¢/kWH
32	ENVIRONMENTAL CHARGE	0.343 ¢/kWH		0.343 ¢/kWH
33				
34				
35				
36				

37 Note: Cost recovery clause factors are the current 2018 factors. 2018 fuel clause factors used for both PRESENT and PROPOSED bills above includes the fuel benefit of Tranche #1 of SoBRA.

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39

Supporting Schedules: E-13c, E-14 Supplement

Recap Schedules:

TAMPA ELECTRIC COMPANY
DOCKET NO. 20180045-EI
EXHIBIT NO. ____ (WRA-1)
WITNESS: ASHBURN
DOCUMENT NO. 3
PAGE 2 OF 4
FILED: 05/31/2018

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: For each rate, calculate typical monthly bills for present rates and proposed rates.

Type of data shown:
XX Projected Test year Ended 12/31/2019

COMPANY: TAMPA ELECTRIC COMPANY
DOCKET NO. 20180045-EI

GSD - GENERAL SERVICE DEMAND

RATE SCHEDULE GSD

Line No.	(1) TYPICAL KW	(2) TYPICAL KWH	BILL UNDER PRESENT RATES (3) BASE RATE	(4) FUEL CHARGE	(5) ECCR CHARGE	(6) CAPACITY CHARGE	(7) ECRC CHARGE	(8) GRT CHARGE	(9) TOTAL	BILL UNDER PROPOSED RATES (10) BASE RATE	(11) FUEL CHARGE	(12) ECCR CHARGE	(13) CAPACITY CHARGE	(14) ECRC CHARGE	(15) GRT CHARGE	(16) TOTAL	DECREASE (17) DOLLARS (16)-(9)	(18) PERCENT (17)/(9)	COSTS IN CENTS/KWH (19) PRESENT (9)/(2)*100	(20) PROPOSED (16)/(2)*100
1	75	10,950	$ 779.15	$ 342.95	$ 22.01	$ 5.15	$ 37.45	$ 30.43	$ 1,217.14	$ 708.99	$ 342.95	$ 22.01	$ 5.15	$ 37.45	$ 28.63	$ 1,145.18	$ (71.96)	-5.9%	11.12	10.46
2	75	19,163	$ 1,171.85	$ 600.17	$ 65.25	$ 15.00	$ 65.54	$ 49.17	$ 1,966.98	$ 1,066.33	$ 600.17	$ 65.25	$ 15.00	$ 65.54	$ 46.47	$ 1,858.75	$ (108.23)	-5.5%	10.26	9.70
3	75	32,850	$ 1,411.93	$ 1,028.86	$ 65.25	$ 15.00	$ 112.35	$ 67.52	$ 2,700.91	$ 1,284.78	$ 1,028.86	$ 65.25	$ 15.00	$ 112.35	$ 64.26	$ 2,570.51	$ (130.40)	-4.8%	8.22	7.82
4	75	49,275	$ 1,654.30	$ 1,536.27	$ 65.25	$ 15.00	$ 168.52	$ 88.19	$ 3,527.53	$ 1,505.33	$ 1,536.27	$ 65.25	$ 15.00	$ 168.52	$ 84.37	$ 3,374.74	$ (152.79)	-4.3%	7.16	6.85
5																				
6	500	73,000	$ 5,006.00	$ 2,286.36	$ 146.73	$ 34.31	$ 249.66	$ 198.03	$ 7,921.09	$ 4,555.21	$ 2,286.36	$ 146.73	$ 34.31	$ 249.66	$ 186.47	$ 7,458.74	$ (462.35)	-5.8%	10.85	10.22
7	500	127,750	$ 7,623.98	$ 4,001.13	$ 435.00	$ 100.00	$ 436.91	$ 323.00	$ 12,920.01	$ 6,937.44	$ 4,001.13	$ 435.00	$ 100.00	$ 436.91	$ 305.40	$ 12,215.87	$ (704.14)	-5.5%	10.11	9.56
8	500	219,000	$ 9,224.50	$ 6,859.08	$ 435.00	$ 100.00	$ 748.98	$ 445.32	$ 17,812.88	$ 8,393.83	$ 6,859.08	$ 435.00	$ 100.00	$ 748.98	$ 424.02	$ 16,960.92	$ (851.97)	-4.8%	8.13	7.74
9	500	328,500	$ 10,840.31	$ 10,241.81	$ 435.00	$ 100.00	$ 1,123.47	$ 583.09	$ 23,323.68	$ 9,864.14	$ 10,241.81	$ 435.00	$ 100.00	$ 1,123.47	$ 558.06	$ 22,322.48	$ (1,001.20)	-4.3%	7.10	6.80
10																				
11	2000	292,000	$ 19,924.28	$ 9,145.44	$ 586.92	$ 137.24	$ 998.64	$ 789.55	$ 31,582.07	$ 18,130.10	$ 9,145.44	$ 586.92	$ 137.24	$ 998.64	$ 743.55	$ 29,741.88	$ (1,840.19)	-5.8%	10.82	10.19
12	2000	511,000	$ 30,396.18	$ 16,004.52	$ 1,740.00	$ 400.00	$ 1,747.62	$ 1,289.44	$ 51,577.76	$ 27,659.00	$ 16,004.52	$ 1,740.00	$ 400.00	$ 1,747.62	$ 1,219.26	$ 48,770.40	$ (2,807.36)	-5.4%	10.09	9.54
13	2000	876,000	$ 36,798.28	$ 27,436.32	$ 1,740.00	$ 400.00	$ 2,995.92	$ 1,778.73	$ 71,149.25	$ 33,484.59	$ 27,436.32	$ 1,740.00	$ 400.00	$ 2,995.92	$ 1,693.76	$ 67,750.60	$ (3,398.65)	-4.8%	8.12	7.73
14	2000	1,314,000	$ 43,261.52	$ 40,967.24	$ 1,740.00	$ 400.00	$ 4,493.88	$ 2,329.81	$ 93,192.44	$ 39,365.82	$ 40,967.24	$ 1,740.00	$ 400.00	$ 4,493.88	$ 2,229.92	$ 89,196.85	$ (3,995.59)	-4.3%	7.09	6.79
15																				

	PRESENT					PROPOSED				
	GSD	GSDT		GSD OPT.		GSD	GSDT		GSD OPT.	
CUSTOMER CHARGE	33.24	33.24	$/Bill	33.24	$/Bill	30.25	30.25		30.25	$/Bill
DEMAND CHARGE	10.70	-	$/KW	-	$/KW	9.74	-	$/KW	-	$/KW
BILLING	-	3.61	$/KW	-	$/KW	-	3.28	$/KW	-	$/KW
PEAK	-	7.09	$/KW	-	$/KW	-	6.45	$/KW	-	$/KW
ENERGY CHARGE	1.754	-	¢/KWH	6.812	¢/KWH	1.596	-	¢/KWH	6.199	¢/KWH
ON-PEAK	-	3.211	¢/KWH	-	¢/KWH	-	2.922	¢/KWH	-	¢/KWH
OFF-PEAK	-	1.159	¢/KWH	-	¢/KWH	-	1.055	¢/KWH	-	¢/KWH
FUEL CHARGE	3.132	-	¢/KWH	3.132	¢/KWH	3.132	-	¢/KWH	3.132	¢/KWH
ON-PEAK		3.330	¢/KWH	-	¢/KWH		3.330	¢/KWH	-	¢/KWH
OFF-PEAK		3.047	¢/KWH	-	¢/KWH		3.047	¢/KWH	-	¢/KWH
CONSERVATION CHARGE	0.87	0.87	$/KW	0.201	¢/KWH	0.87	0.87	$/KW	0.201	¢/KWH
CAPACITY CHARGE	0.20	0.20	$/KW	0.047	¢/KWH	0.20	0.20	$/KW	0.047	¢/KWH
ENVIRONMENTAL CHARGE	0.342	0.342	¢/KWH	0.342	¢/KWH	0.342	0.342	¢/KWH	0.342	¢/KWH

Notes:

A. The kWh for each kW group is based on 20, 35, 60, and 90% load factors (LF).

B. Charges at 20% LF are based on the GSD Option rate; 35% and 60% LF charges are based on the standard rate; and 90% LF charges are based on the TOD rate.

C. All calculations assume meter and service at secondary voltage.

D. TOD energy charges assume 25/75 on/off-peak % for 90% LF. Peak demand to billing demand ratios are assumed to be 99% at 90% LF.

E. Cost recovery clause factors are the current 2018 factors. 2018 fuel clause factors used for both PRESENT and PROPOSED bills above includes the fuel benefit of Tranche #1 of SoBRA.

Supporting Schedules: E-13c, E-14 Supplement

Recap Schedules:

TAMPA ELECTRIC COMPANY
DOCKET NO. 20180045-EI
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FILED: 05/31/2018

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: For each rate, calculate typical monthly bills for present rates and proposed rates.

Type of data shown:
XX Projected Test year Ended 12/31/2019

COMPANY: TAMPA ELECTRIC COMPANY
DOCKET NO. 20180045-EI

IS - INTERRUPTIBLE SERVICE

RATE SCHEDULE IS-1

Line No.	(1) TYPICAL KW	(2) TYPICAL KWH	BILL UNDER PRESENT RATES (3) BASE RATE	(4) CCV CREDIT	(5) FUEL CHARGE	(6) ECCR CHARGE	(7) CAPACITY CHARGE	(8) ECRC CHARGE	(9) GRT CHARGE	(10) TOTAL	BILL UNDER PROPOSED RATES (11) BASE RATE	(12) CCV CREDIT	(13) FUEL CHARGE	(14) ECCR CHARGE	(15) CAPACITY CHARGE	(16) ECRC CHARGE	(17) GRT CHARGE	(18) TOTAL	DECREASE (19) DOLLARS (16)-(9)	(20) PERCENT (17)/(9)	COSTS IN CENTS/KWH (21) PRESENT (9)/(2)*100	(22) FINAL (16)/(2)*100
1	500	127,750	$5,327.90	-$1,772.75	$3,961.53	$335.00	$70.00	$425.79	$214.04	$8,561.50	$4,848.12	-$1,772.75	$3,961.53	$335.00	$70.00	$425.41	$201.73	$8,069.03	$ (492)	-5.8%	6.70	6.32
2	500	219,000	$7,859.17	-$3,039.00	$6,791.19	$335.00	$70.00	$729.93	$326.83	$13,073.11	$7,151.45	-$3,039.00	$6,791.19	$335.00	$70.00	$729.27	$308.66	$12,346.58	$ (727)	-5.6%	5.97	5.64
3	500	328,500	$10,896.70	-$4,558.50	$10,140.80	$335.00	$70.00	$1,093.91	$460.97	$18,438.87	$9,915.45	-$4,558.50	$10,140.80	$335.00	$70.00	$1,093.91	$435.81	$17,432.46	$ (1,006)	-5.5%	5.61	5.31
4																						
5	1,000	255,500	$9,966.68	-$3,545.50	$7,923.06	$670.00	$140.00	$851.58	$410.41	$16,416.22	$9,069.18	-$3,545.50	$7,923.06	$670.00	$140.00	$850.82	$387.37	$15,494.92	$ (921)	-5.6%	6.43	6.06
6	1,000	438,000	$15,029.23	-$6,078.00	$13,582.38	$670.00	$140.00	$1,459.85	$635.99	$25,439.45	$13,675.85	-$6,078.00	$13,582.38	$670.00	$140.00	$1,458.54	$601.25	$24,050.02	$ (1,389)	-5.5%	5.81	5.49
7	1,000	657,000	$21,104.29	-$9,117.00	$20,281.59	$670.00	$140.00	$2,187.81	$904.27	$36,170.96	$19,203.85	-$9,117.00	$20,281.59	$670.00	$140.00	$2,187.81	$855.54	$34,221.79	$ (1,949)	-5.4%	5.51	5.21
8																						
9	5,000	1,277,500	$47,076.96	-$17,727.50	$39,615.28	$3,350.00	$700.00	$4,257.91	$1,981.35	$79,253.99	$42,837.68	-$17,727.50	$39,615.28	$3,350.00	$700.00	$4,254.08	$1,872.55	$74,902.08	$ (4,352)	-5.5%	6.20	5.86
10	5,000	2,190,000	$72,389.71	-$30,390.00	$67,911.90	$3,350.00	$700.00	$7,299.27	$3,109.25	$124,370.13	$65,871.01	-$30,390.00	$67,911.90	$3,350.00	$700.00	$7,292.70	$2,941.94	$117,677.55	$ (6,693)	-5.4%	5.68	5.37
11	5,000	3,285,000	$102,765.01	-$45,585.00	$101,407.95	$3,350.00	$700.00	$10,939.05	$4,450.69	$178,027.70	$93,511.01	-$45,585.00	$101,407.95	$3,350.00	$700.00	$10,939.05	$4,213.41	$168,536.42	$ (9,491)	-5.3%	5.42	5.13

	PRESENT IS	PRESENT IST		PROPOSED IS	PROPOSED IST	
CUSTOMER CHARGE	689.11	689.11	$/Bill	627.06	627.06	$/Bill
DEMAND CHARGE	2.19	2.19	$/KW	1.99	1.99	$/KW
PEAK DEMAND CHARGE	-	-	$/KW	-	-	$/KW
ENERGY CHARGE	2.774	-	¢/kWH	2.524	-	¢/kWH
ON-PEAK ENERGY CHARGE	-	2.774	¢/kWH	-	2.524	¢/kWH
OFF-PEAK ENERGY CHARGE	-	2.774	¢/kWH	-	2.524	¢/kWH
DELIVERY VOLTAGE CREDIT	-	-	$/KW	-	-	$/KW
FUEL CHARGE	3.101	-	¢/kWH	3.101	-	¢/kWH
ON-PEAK	-	3.297	¢/kWH	-	3.297	¢/kWH
OFF-PEAK	-	3.017	¢/kWH	-	3.017	¢/kWH
CONSERVATION CHARGE	0.67	0.67	$/KW	0.67	0.67	$/KW
CAPACITY CHARGE	0.14	0.14	$/KW	0.14	0.14	$/KW
ENVIRONMENTAL CHARGE	0.333	0.333	¢/kWH	0.333	0.333	¢/kWH
GSLM-2 CONTRACT CREDIT VALUE	(10.13)	(10.13)	$/kW	(10.13)	(10.13)	$/kW

Notes:
A. The kWh for each kW group is based on 35, 60, and 90% load factors (LF).
B. Charges at 35% and 60% LF are based on standard rates and charges at 90% LF are based on TOD rates. Peak demand to billing demand ratios are assumed to be 99% at 90% LF.
C. Calculations assume meter and service at primary voltage and a power factor of 85%.
D. TOD energy charges assume 25/75 on/off-peak % for 90% LF.
E. CCV credits in columns 5 and 12 are load-factor adjusted and reflect service at primary voltage.
F. Cost recovery clause factors are the current 2018 factors. 2018 fuel clause factors used for both PRESENT and PROPOSED bills above includes the fuel benefit of Tranche #1 of SoBRA.
G. The present and proposed GSLM-2 Contract Credit Value represents the 2018 factor.

Supporting Schedules: E-13c, E-14 Supplement

Recap Schedules:

TAMPA ELECTRIC COMPANY
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TAMPA ELECTRIC COMPANY
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Redlined Tariffs

Reflecting Tax Reform

TECO TAMPA ELECTRIC AN EMERA COMPANY

TWENTY-~~THIRD~~ FOURTH REVISED SHEET NO. 6.030
CANCELS TWENTY-~~SECOND~~ THIRD REVISED SHEET NO. 6.030

RESIDENTIAL SERVICE

SCHEDULE: RS

AVAILABLE: Entire service area.

APPLICABLE: To residential consumers in individually metered private residences, apartment units, and duplex units. All energy must be for domestic purposes and should not be shared with or sold to others. In addition, energy used in commonly-owned facilities in condominium and cooperative apartment buildings will qualify for this rate schedule, subject to the following criteria:

1. 100% of the energy is used exclusively for the co-owners' benefit.
2. None of the energy is used in any endeavor which sells or rents a commodity or provides service for a fee.
3. Each point of delivery will be separately metered and billed.
4. A responsible legal entity is established as the customer to whom the Company can render its bills for said service.

Resale not permitted.

Billing charges shall be prorated for billing periods that are less than 25 days or greater than 35 days. If the billing period exceeds 35 days and the billing extension causes energy consumption, based on average daily usage, to exceed 1,000 kWh, the excess consumption will be charged at the lower monthly Energy and Demand Charge.

LIMITATION OF SERVICE: This schedule includes service to single phase motors rated up to 7.5 HP. Three phase service may be provided where available for motors rated 7.5 HP and over.

MONTHLY RATE:

Basic Service Charge:
$~~16.62~~15.12

Energy and Demand Charge:

First 1,000 kWh	~~5.381~~4.896¢ per kWh
All additional kWh	~~6.381~~5.806¢ per kWh

MINIMUM CHARGE: The Basic Service Charge.

FUEL CHARGE: See Sheet Nos. 6.020 and 6.021.

Continued to Sheet No. 6.031

TECO TAMPA ELECTRIC AN EMERA COMPANY

TWENTY-~~FOURTH~~ FIFTH REVISED SHEET NO. 6.050
CANCELS TWENTY-~~THIRD~~ FOURTH REVISED SHEET NO. 6.050

GENERAL SERVICE - NON DEMAND

SCHEDULE: GS

AVAILABLE: Entire service area.

APPLICABLE: For lighting and power in establishments not classified as residential whose energy consumption has not exceeded 9,000 kWh in any one of the prior twelve (12) consecutive billing periods ending with the current billing period. For any billing period that exceeds 35 days, the energy consumption shall be prorated to that of a 30-day amount for purposes of administering this requirement. Resale not permitted.

CHARACTER OF SERVICE: Single or 3 phase, 60 cycles and approximately 120 volts or higher, at Company's option.

LIMITATION OF SERVICE: All service under this rate shall be furnished through one meter. Standby service permitted on Schedule GST only.

MONTHLY RATE:

Basic Service Charge:

Metered accounts	$~~19.94~~18.14
Un-metered accounts	$~~16.62~~15.12

Energy and Demand Charge:
5.~~676~~165¢ per kWh

MINIMUM CHARGE: The Basic Service Charge.

EMERGENCY RELAY POWER SUPPLY CHARGE: The monthly charge for emergency relay power supply service shall be 0.~~171~~156¢ per kWh of billing energy. This charge is in addition to the compensation the customer must make to the Company as a contribution-in-aid of construction.

Continued to Sheet No. 6.051

TECO TAMPA ELECTRIC AN EMERA COMPANY

TWENTY-~~THIRD~~ FOURTH REVISED SHEET NO. 6.080
CANCELS TWENTY-~~SECOND~~ THIRD REVISED SHEET NO. 6.080

GENERAL SERVICE - DEMAND

SCHEDULE: GSD

AVAILABLE: Entire service area.

APPLICABLE: To any customer whose energy consumption has exceeded 9,000 kWh in any one of the prior twelve (12) consecutive billing periods ending with the current billing period. Also available to customers with energy consumption at any level below 9,000 kWh per billing period who agree to remain on this rate for at least twelve (12) months. For any billing period that exceeds 35 days, the energy consumption shall be prorated to that of a 30-day amount for purposes of administering this requirement. Resale not permitted.

CHARACTER OF SERVICE: A-C; 60 cycles; 3 phase; at any standard Company voltage.

LIMITATION OF SERVICE: Standby service is permitted only for customers who generate less than 20% of their on-site load requirements or whose generating equipment is used for emergency purposes.

MONTHLY RATE:

STANDARD		OPTIONAL	
Basic Service Charge:		Basic Service Charge:	
Secondary Metering Voltage	$ ~~33.24~~30.25	Secondary Metering Voltage	$ ~~33.24~~30.25
Primary Metering Voltage	$ ~~144.03~~131.06	Primary Metering Voltage	$ ~~144.03~~131.06
Subtrans. Metering Voltage	$~~1,096.829~~98.05	Subtrans. Metering Voltage	$~~1,096.829~~98.05

Demand Charge:
$~~10.709~~.74 per kW of billing demand

Energy Charge:
1.~~754~~596¢ per kWh

Demand Charge:
$0.00 per kW of billing demand

Energy Charge:
6.~~812~~199¢ per kWh

The customer may select either standard or optional. Once an option is selected, the customer must remain on that option for twelve (12) consecutive months.

Continued to Sheet No. 6.081

TECO TAMPA ELECTRIC AN EMERA COMPANY

TWENTY-~~FIRST~~ SECOND REVISED SHEET NO. 6.081
CANCELS ~~TWENTIETH~~ TWENTY-FIRST REVISED SHEET NO. 6.081

Continued from Sheet No. 6.080

BILLING DEMAND: The highest measured 30-minute interval kW demand during the billing period.

MINIMUM CHARGE: The Basic Service Charge and any Minimum Charge associated with optional riders.

TEMPORARY DISCONTINUANCE OF SERVICE: Where the use of energy is seasonal or intermittent, no adjustments will be made for a temporary discontinuance of service. Any customer prior to resuming service within 12 months after such service was discontinued will be required to pay all charges which would have been billed if service had not been discontinued.

POWER FACTOR: Power factor will be calculated for customers with measured demands of 1,000 kW or more in any one billing period out of twelve (12) consecutive billing periods ending with the current billing period. When the average power factor during the month is less than 85%, the monthly bill will be increased 0.~~222~~202¢ for each kVARh by which the reactive energy numerically exceeds 0.619744 times the billing energy. When the average power factor during the month is greater than 90%, the monthly bill will be decreased 0.~~111~~101¢ for each kVARh by which the reactive energy is numerically less than 0.484322 times the billing energy.

METERING VOLTAGE ADJUSTMENT: When the customer takes energy metered at primary voltage, a discount of 1% will apply to the Demand Charge, Energy Charge, Delivery Voltage Credit, Power Factor billing, and Emergency Relay Power Supply Charge.

When the customer takes energy metered at subtransmission or higher voltage, a discount of 2% will apply to the Demand Charge, Energy Charge, Delivery Voltage Credit, Power Factor billing, and Emergency Relay Power Supply Charge.

DELIVERY VOLTAGE CREDIT: When a customer under the standard rate takes service at primary voltage, a discount of ~~87~~79¢ per kW of billing demand will apply. A discount of $2.~~69~~45 per kW of billing demand will apply when a customer under the standard rate takes service at subtransmission or higher voltage.

Continued to Sheet No. 6.082

TECO TAMPA ELECTRIC AN EMERA COMPANY

~~EIGHTH~~ NINTH REVISED SHEET NO. 6.082
CANCELS ~~SEVENTH~~ EIGHTH REVISED SHEET NO. 6.082

Continued from Sheet No. 6.081

When a customer under the optional rate takes service at primary voltage, a discount of 0.~~230~~209¢ per kWh will apply. A discount of 0.~~702~~639¢ per kWh will apply when a customer under the optional rate takes service at subtransmission or higher voltage.

EMERGENCY RELAY POWER SUPPLY CHARGE: The monthly charge for emergency relay power supply service shall be ~~69~~63¢ per kW of billing demand for customers taking service under the standard rate and 0.~~174~~158¢/kWh for customer taking service under the optional rate. This charge is in addition to the compensation the customer must make to the Company as a contribution-in-aid of construction.

FUEL CHARGE: See Sheet Nos. 6.020 and 6.021.

ENERGY CONSERVATION CHARGE: See Sheet Nos. 6.020 and 6.021.

CAPACITY CHARGE: See Sheet Nos. 6.020 and 6.021.

ENVIRONMENTAL COST RECOVERY CHARGE: See Sheet Nos. 6.020 and 6.021.

FLORIDA GROSS RECEIPTS TAX: See Sheet No. 6.021.

FRANCHISE FEE CHARGE: See Sheet No. 6.021.

PAYMENT OF BILLS: See Sheet No. 6.022.

ISSUED BY: N. G. Tower, President **DATE EFFECTIVE:** ~~September 1, 2018~~

TECO TAMPA ELECTRIC AN EMERA COMPANY

TWENTY-~~FIRST~~ SECOND REVISED SHEET NO. 6.085
CANCELS ~~TWENTIETH~~ TWENTY-FIRST REVISED SHEET NO. 6.085

INTERRUPTIBLE SERVICE
(CLOSED TO NEW BUSINESS AS OF MAY 7, 2009)

SCHEDULE: IS

AVAILABLE: Entire Service Area.

APPLICABLE: To be eligible for service under Rate Schedule IS, a customer must have been taking interruptible service under rate schedules IS-1, IST-1, IS-3, IST-3, SBI-1, or SBI-3 on May 6, 2009 and have signed the Agreement for the Purchase of Industrial Load Management Service under Rate Schedule GSLM-2. When electric service is desired at more than one location, each such location or point of delivery shall be considered as a separate customer. Resale not permitted.

CHARACTER OF SERVICE: The electric energy supplied under this schedule is three phase primary voltage or higher.

LIMITATION OF SERVICE: Standby service is permitted only for customers who generate less than 20% of their on-site load requirements or whose generating equipment is used for emergency purposes.

MONTHLY RATE:

Basic Service Charge:

Primary Metering Voltage	$ ~~689.11~~627.06
Subtransmission Metering Voltage	$~~2,627.94~~2,391.29

Demand Charge:
$~~2.19~~1.99 per KW of billing demand

Energy Charge:
2.~~774~~524¢ per KWH

Continued to Sheet No. 6.086

ISSUED BY: N. G. Tower, President **DATE EFFECTIVE:** ~~September 1, 2018~~

TECO TAMPA ELECTRIC AN EMERA COMPANY

~~TWENTIETH~~ TWENTY-FIRST REVISED SHEET NO. 6.086
CANCELS ~~NINETEENTH~~ TWENTIETH REVISED SHEET NO. 6.086

Continued from Sheet No. 6.085

BILLING DEMAND: The highest measured 30-minute interval KW demand during the month.

MINIMUM CHARGE: The Basic Service Charge and any Minimum Charge associated with optional riders.

POWER FACTOR: When the average power factor during the month is less than 85%, the monthly bill will be increased 0.~~222~~202¢ for each kVARh by which the reactive energy numerically exceeds 0.619744 times the billing energy. When the average power factor during the month is greater than 90%, the monthly bill will be decreased 0.~~111~~101¢ for each kVARh by which the reactive energy is numerically less than 0.484322 times the billing energy.

METERING VOLTAGE ADJUSTMENT: When the customer takes energy metered at subtransmission or higher voltage, a discount of 1% of the energy and demand charge will apply to the Demand Charge, Energy Charge, Delivery Voltage Credit, Power Factor billing, and Emergency Relay Power Supply Charge.

DELIVERY VOLTAGE CREDIT: When the customer furnishes and installs all subtransmission or higher voltage to utilization voltage substation transformation, a discount of ~~60~~55¢ per KW of billing demand will apply.

EMERGENCY RELAY POWER SUPPLY CHARGE: The monthly charge for emergency relay power supply service shall be ~~86~~78¢ per KW of billing demand. This charge is in addition to the compensation the customer must make to the Company as a contribution-in-aid of construction.

Continued to Sheet No. 6.087

TECO TAMPA ELECTRIC AN EMERA COMPANY

~~TWENTY-NINTH~~THIRTIETH REVISED SHEET NO. 6.290
CANCELS TWENTY-~~EIGHTH~~ NINTH REVISED SHEET NO. 6.290

CONSTRUCTION SERVICE

SCHEDULE: CS

AVAILABLE: Entire service area.

APPLICABLE: Single phase temporary service used primarily for construction purposes.

LIMITATION OF SERVICE: Service is limited to construction poles and services installed under the TUG program. Construction poles are limited to a maximum of 70 amperes at 240 volts for construction poles. Larger (non-TUG) services and three phase service entrances must be served under the appropriate rate schedule, plus the cost of installing and removing the temporary facilities is required.

MONTHLY RATE:
Basic Service Charge: $~~19.94~~18.14

Energy and Demand Charge: 5.~~676~~165¢ per kWh

.

MINIMUM CHARGE: The Basic Service Charge.

FUEL CHARGE: See Sheet Nos. 6.020 and 6.021.

ENERGY CONSERVATION CHARGE: See Sheet Nos. 6.020 and 6.021.

CAPACITY CHARGE: See Sheet Nos. 6.020 and 6.021.

ENVIRONMENTAL COST RECOVERY CHARGE: See Sheet Nos. 6.020 and 6.021.

FLORIDA GROSS RECEIPTS TAX: Sheet No. 6.021.

FRANCHISE FEE CHARGE: See Sheet No. 6.021.

MISCELLANEOUS: A Temporary Service Charge of $260.00 shall be paid upon application for the recovery of costs associated with providing, installing, and removing the company's temporary service facilities for construction poles. Where the Company is required to provide additional facilities other than a service drop or connection point to the Company's existing distribution system, the customer shall also pay, in advance, for the estimated cost of providing, installing and removing such additional facilities, excluding the cost of any portion of these facilities which will remain as a part of the permanent service.

PAYMENT OF BILLS: See Sheet No. 6.022.

TECO TAMPA ELECTRIC AN EMERA COMPANY

TWENTY-~~THIRD~~ FOURTH REVISED SHEET NO. 6.320
CANCELS TWENTY-~~SECOND~~ THIRD REVISED SHEET NO. 6.320

TIME-OF-DAY GENERAL SERVICE - NON DEMAND (OPTIONAL)

SCHEDULE: GST

AVAILABLE: Entire service area.

APPLICABLE: For lighting and power in establishments not classified as residential whose energy consumption has not exceeded 9,000 kWh in any one of the prior twelve (12) consecutive billing periods ending with the current billing period. All of the electric load requirements on the customer's premises must be metered at one (1) point of delivery. For any billing period that exceeds 35 days, the energy consumption shall be prorated to that of a 30-day amount for purposes of administering this requirement. Resale not permitted.

CHARACTER OF SERVICE: Single or 3 phase, 60 cycles and approximately 120 volts or higher, at Company's option.

LIMITATION OF SERVICE: All service under this rate shall be furnished through one meter. Standby service permitted.

MONTHLY RATE:

Basic Service Charge:
$~~22.16~~20.16

Energy and Demand Charge:
~~14.488~~13.183¢ per kWh during peak hours
~~1.545~~1.406¢ per kWh during off-peak hours

Continued to Sheet No. 6.321

ISSUED BY: N. G. Tower, President **DATE EFFECTIVE:** ~~September 1, 2018~~

TECO TAMPA ELECTRIC AN EMERA COMPANY

~~NINETEENTH~~ TWENTIETH REVISED SHEET NO. 6.321
CANCELS ~~EIGHTEENTH~~ NINETEENTH REVISED SHEET NO. 6.321

Continued from Sheet No. 6.320

DEFINITIONS OF THE USE PERIODS: All time periods stated in clock time. (Meters are programmed to automatically adjust for changes from standard to daylight saving time and vice-versa.)

	April 1 - October 31	November 1 - March 31
Peak Hours: (Monday-Friday)	12:00 Noon - 9:00 PM	6:00 AM - 10:00 AM and 6:00 PM - 10:00 PM

Off-Peak Hours: All other weekday hours, and all hours on Saturdays, Sundays, New Year's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day and Christmas Day shall be off-peak.

MINIMUM CHARGE: The Basic Service Charge.

BASIC SERVICE CHARGE CREDIT: Any customer who makes a one time contribution in aid of construction of $94.00 (lump-sum meter payment), shall receive a credit of $~~2.22~~2.02 per month. This contribution in aid of construction will be subject to a partial refund if the customer terminates service on this optional time-of-day rate.

TERMS OF SERVICE: A customer electing this optional rate shall have the right to transfer to the standard applicable rate at any time without additional charge for such transaction, except that any customer who requests this optional rate for the second time on the same premises will be required to sign a contract to remain on this rate for at least one (1) year.

EMERGENCY RELAY POWER SUPPLY CHARGE: The monthly charge for emergency relay power supply service shall be 0.~~171~~156¢ per kWh of billing energy. This charge is in addition to the compensation the customer must make to the Company as a contribution-in-aid of construction.

FUEL CHARGE: See Sheet Nos. 6.020 and 6.021.

ENERGY CONSERVATION CHARGE: See Sheet Nos. 6.020 and 6.021.

Continued to Sheet No. 6.322

ISSUED BY: N. G. Tower, President **DATE EFFECTIVE:** ~~September 1, 2018~~

TECO TAMPA ELECTRIC AN EMERA COMPANY

TWENTY-~~FOURTH~~ FIFTH REVISED SHEET NO. 6.330
CANCELS TWENTY-~~THIRD~~ FOURTH REVISED SHEET NO. 6.330

TIME-OF-DAY
GENERAL SERVICE - DEMAND
(OPTIONAL)

SCHEDULE: GSDT

AVAILABLE: Entire service area.

APPLICABLE: To any customer whose energy consumption has exceeded 9,000 kWh in any one of the prior twelve (12) consecutive billing periods ending with the current billing period. Also available to customers with energy consumption at any level below 9,000 kWh per billing period who agree to remain on this rate for at least twelve (12) months. For any billing period that exceeds 35 days, the consumption shall be prorated to that of a 30-day amount for purposes of administering this requirement. Resale not permitted.

CHARACTER OF SERVICE: A-C; 60 cycles; 3 phase; at any standard Company voltage.

LIMITATION OF SERVICE: Standby service is permitted only for customers who generate less than 20% of their on-site load requirements or whose generating equipment is used for emergency purposes.

MONTHLY RATE:

Basic Service Charge:

Secondary Metering Voltage	$ ~~33.24~~30.25
Primary Metering Voltage	$ ~~144.03~~131.06
Subtransmission Metering Voltage	$~~1,096.82~~998.05

Demand Charge:

$~~3.61~~3.28 per kW of billing demand, plus
$~~7.09~~6.45 per kW of peak billing demand

Energy Charge:

~~3.211~~2.922¢ per kWh during peak hours
~~1.159~~1.055¢ per kWh during off-peak hours

Continued to Sheet No. 6.331

ISSUED BY: N. G. Tower, President **DATE EFFECTIVE:** ~~September 1, 2018~~

TECO TAMPA ELECTRIC AN EMERA COMPANY

~~TWENTIETH~~ TWENTY-FIRST REVISED SHEET NO. 6.332
CANCELS ~~NINETEENTH~~ TWENTIETH REVISED SHEET NO. 6.332

Continued from Sheet No. 6.331

POWER FACTOR: Power factor will be calculated for customers with measured demands of 1,000 kW in any billing period out of twelve (12) consecutive billing periods ending with the current billing period. When the average power factor during the month is less than 85%, the monthly bill will be increased 0.~~222~~202¢ for each kVARh by which the reactive energy numerically exceeds 0.619744 times the billing energy. When the average power factor during the month is greater than 90%, the monthly bill will be decreased 0.~~111~~101¢ for each kVARh by which the reactive energy is numerically less than 0.484322 times the billing energy.

METERING VOLTAGE ADJUSTMENT: When the customer takes energy metered at primary voltage, a discount of 1% will apply to the Demand Charge, Energy Charge, Delivery Voltage Credit, Power Factor billing, and Emergency Relay Power Supply Charge.

When the customer takes energy metered at subtransmission or higher voltage, a discount of 2% will apply to the Demand Charge, Energy Charge, Delivery Voltage Credit, Power Factor billing, and Emergency Relay Power Supply Charge.

DELIVERY VOLTAGE CREDIT: When the customer takes service at primary voltage a discount of ~~87~~79¢ per kW of billing demand will apply. When the customer takes service at subtransmission or higher voltage, a discount of $2.~~69~~ 45 per kW of billing demand will apply.

EMERGENCY RELAY POWER SUPPLY CHARGE: The monthly charge for emergency relay power supply service shall be ~~69~~63¢ per kW of billing demand. This charge is in addition to the compensation the customer must make to the Company as a contribution-in-aid of construction.

FUEL CHARGE: See Sheet Nos. 6.020 and 6.021.

ENERGY CONSERVATION CHARGE: See Sheet Nos. 6.020 and 6.021.

CAPACITY CHARGE: See Sheet Nos. 6.020 and 6.021.

ENVIRONMENTAL COST RECOVERY CHARGE: See Sheet Nos. 6.020 and 6.021.

FLORIDA GROSS RECEIPTS TAX: See Sheet No. 6.021.

FRANCHISE FEE CHARGE: See Sheet No. 6.021.

PAYMENT OF BILLS: See Sheet No. 6.022.

TECO TAMPA ELECTRIC AN EMERA COMPANY

TWENTY-~~FIRST~~ SECOND REVISED SHEET NO. 6.340
CANCELS ~~TWENTIETH~~ TWENTY-FIRST REVISED SHEET NO. 6.340

TIME OF DAY
INTERRUPTIBLE SERVICE
(CLOSED TO NEW BUSINESS AS OF MAY 7, 2009)

SCHEDULE: IST

AVAILABLE: Entire Service Area.

APPLICABLE: To be eligible for service under Rate Schedule IST, a customer must have been taking interruptible service under rate schedules IS-1, IST-1, IS-3, IST-3, SBI-1, or SBI-3 on May 6, 2009 and have signed the Agreement for the Purchase of Industrial Load Management Service under Rate Schedule GSLM-2. When electric service is desired at more than one location, each such location or point of delivery shall be considered as a separate customer. Resale not permitted.

CHARACTER OF SERVICE: The electric energy supplied under this schedule is three phase primary voltage or higher.

LIMITATION OF SERVICE: Standby service is permitted only for customers who generate less than 20% of their on-site load requirements or whose generating equipment is used for emergency purposes.

Basic Service Charge:

Primary Metering Voltage	$ ~~689.11~~627.06
Subtransmission Metering Voltage	$~~2,627.94~~2,391.29

Demand Charge:
$~~2.19~~1.99 per KW of billing demand

Energy Charge:
2.~~774~~524¢ per KWH

Continued to Sheet No. 6.345

ISSUED BY: N. G. Tower, President **DATE EFFECTIVE:** ~~September 1, 2018~~

TECO TAMPA ELECTRIC AN EMERA COMPANY

TECO TAMPA ELECTRIC AN EMERA COMPANY

~~SECOND~~ THIRD REVISED SHEET NO. 6.345
CANCELS ~~FIRST~~ SECOND REVISED SHEET NO. 6.345

Continued from Sheet No. 6.340

DEFINITIONS OF THE USE PERIODS: All time periods stated in clock time. (Meters are programmed to automatically adjust for changes from standard to daylight saving time and vice-versa.)

Peak Hours:	April 1 - October 31	November 1 - March 31
(Monday-Friday)	12:00 Noon - 9:00 PM	6:00 AM - 10:00 AM and 6:00 PM - 10:00 PM

Off-Peak Hours: All other weekday hours, and all hours on Saturdays, Sundays, New Year's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day and Christmas Day shall be off-peak.

BILLING DEMAND: The highest measured 30-minute interval KW demand during the billing period.

MINIMUM CHARGE: The Basic Service Charge and any Minimum Charge associated with optional riders.

POWER FACTOR: When the average power factor during the month is less than 85%, the monthly bill will be increased 0.~~222~~202¢ for each kVARh by which the reactive energy numerically exceeds 0.619744 times the billing energy. When the average power factor during the month is greater than 90%, the monthly bill will be decreased 0.~~111~~101¢ for each kVARh by which the reactive energy is numerically less than 0.484322 times the billing energy.

Continued to Sheet No. 6.350

ISSUED BY: ~~G. L. Gillette~~N. G. Tower, President

DATE EFFECTIVE: ~~January 16, 2017~~

TECO TAMPA ELECTRIC AN EMERA COMPANY

TWENTY-~~SIXTH~~ SEVENTH REVISED SHEET NO. 6.350
CANCELS TWENTY-~~FIFTH~~ SIXTH REVISED SHEET NO. 6.350

Continued from Sheet No. 6.345

METERING VOLTAGE ADJUSTMENT: When the customer takes energy metered at subtransmission or higher voltage, a discount of 1% of the energy and demand charge will apply to the Demand Charge, Energy Charge, Delivery Voltage Credit, Power Factor billing, and Emergency Relay Power Supply Charge.

DELIVERY VOLTAGE CREDIT: When the customer furnishes and installs all subtransmission or higher voltage to utilization voltage substation transformation, a discount of ~~60~~55¢ per KW of billing demand will apply.

EMERGENCY RELAY POWER SUPPLY CHARGE: The monthly charge for emergency relay power supply service shall be ~~86~~78¢ per KW of billing demand. This charge is in addition to the compensation the customer must make to the Company as a contribution-in-aid of construction.

FUEL CHARGE: See Sheet Nos. 6.020 and 6.021.

ENERGY CONSERVATION CHARGE: See Sheet Nos. 6.020 and 6.021.

CAPACITY CHARGE: See Sheet Nos. 6.020 and 6.021.

ENVIRONMENTAL COST RECOVERY CHARGE: See Sheet Nos. 6.020 and 6.021.

FLORIDA GROSS RECEIPTS TAX: See Sheet No. 6.021.

FRANCHISE FEE CHARGE: See Sheet No. 6.021.

PAYMENT OF BILLS: See Sheet No. 6.025.

ISSUED BY: N. G. Tower, President **DATE EFFECTIVE:** ~~September 1, 2018~~

TECO TAMPA ELECTRIC AN EMERA COMPANY

~~NINTH~~ TENTH REVISED SHEET NO. 6.565
CANCELS ~~EIGHTH~~ NINTH REVISED SHEET NO. 6.565

Continued from Sheet No. 6.560

MONTHLY RATES:
Basic Service Charge: $~~16.62~~15.12

Energy and Demand Charges: 5.~~695~~182¢ per kWh (for all pricing periods)

MINIMUM CHARGE: The Basic Service Charge.

FUEL CHARGE: See Sheet Nos. 6.020 and 6.021.

ENERGY CONSERVATION CHARGE: See Sheet Nos. 6.020 and 6.021.

CAPACITY CHARGE: See Sheet Nos. 6.020 and 6.021.

ENVIRONMENTAL COST RECOVERY CHARGE: See Sheet Nos. 6.020 and 6.021.

FLORIDA GROSS RECEIPTS TAX: See Sheet No. 6.021.

FRANCHISE FEE CHARGE: See Sheet No. 6.021.

PAYMENT OF BILLS: See Sheet No. 6.022.

DETERMINATION OF PRICING PERIODS: Pricing periods are established by season for weekdays and weekends. The pricing periods for price levels P_1 (Low Cost Hours), P_2 (Moderate Cost Hours) and P_3 (High Cost Hours) are as follows:

May through October	**P_1**	**P_2**	**P_3**
Weekdays	11 P.M. to 6 A.M.	6 A.M. to 1 P.M. 6 P.M. to 11 P.M.	1 P.M. to 6 P.M.
Weekends	11 P.M. to 6 A.M.	6 A.M. to 11 P.M.	----------

November through April	**P_1**	**P_2**	**P_3**
Weekdays	11 P.M. to 5 A.M.	5 A.M. to 6 A.M. 10 A.M. to 11 P.M.	6 A.M. to 10 A.M.
Weekends	11 P.M. to 6 A.M.	6 A.M. to 11 P.M.	----------

The pricing periods for price level P_4 (Critical Cost Hours) shall be determined at the sole discretion of the Company. Level P_4 hours shall not exceed 134 hours per year.

Continued to Sheet No. 6.570

TECO TAMPA ELECTRIC AN EMERA COMPANY

TECO TAMPA ELECTRIC AN EMERA COMPANY

~~THIRTEENTH~~ FOURTEENTH REVISED SHEET NO. 6.600
CANCELS ~~TWELFTH~~ THIRTEENTH REVISED SHEET NO. 6.600

FIRM STANDBY AND SUPPLEMENTAL SERVICE

SCHEDULE: SBF

AVAILABLE: Entire service area.

APPLICABLE: Required for all self-generating Customers whose generating capacity in kilowatts (exclusive of emergency generation equipment) exceeds 20% of their site load in kilowatts and who take firm service from the utility. Also available to self-generating Customers whose generating capacity in kilowatts does not exceed 20% of their site load in kilowatts, but who agree to all the terms and conditions of this rate schedule. Resale not permitted.

CHARACTER OF SERVICE: A-C; 60 cycles; 3 phase; at any standard company voltage.

LIMITATION OF SERVICE: A customer taking service under this tariff must sign a Tariff Agreement for the Purchase of Firm Standby and Supplemental Service. (See Sheet No. 7.600)

MONTHLY RATE:

Basic Service Charge:

Secondary Metering Voltage	$ ~~60.93~~55.44
Primary Metering Voltage	$ ~~171.72~~156.26
Subtransmission Metering Voltage	$~~1,124.52~~1,023.26

CHARGES FOR STANDBY SERVICE:

Demand Charge:

$ ~~2.15~~1.96 per kW-Month of Standby Demand (Local Facilities Reservation Charge)

plus the greater of:

$ ~~1.71~~1.56 per kW-Month of Standby Demand (Power Supply Reservation Charge) or

$ 0.~~68~~62 per kW-Day of Actual Standby Billing Demand (Power Supply Demand Charge)

Energy Charge:

~~1.012~~.921¢ per Standby kWh

Continued to Sheet No. 6.601

ISSUED BY: ~~G. L. Gillette~~N. G. Tower, President

DATE EFFECTIVE: ~~January 16, 2017~~

TECO TAMPA ELECTRIC AN EMERA COMPANY

~~FOURTEENTH~~ FIFTEENTH REVISED SHEET NO. 6.601
CANCELS ~~THIRTEENTH~~ FOURTEENTH REVISED SHEET NO. 6.601

Continued from Sheet No. 6.600

CHARGES FOR SUPPLEMENTAL SERVICE:

Demand Charge:
$~~10.70~~9.74 per kW-Month of Supplemental Billing Demand (Supplemental Billing Demand Charge)

Energy Charge:
1.~~754~~596¢ per Supplemental kWh

DEFINITIONS OF THE USE PERIODS: All time periods stated in clock time. (Meters are programmed to automatically adjust for changes from standard to daylight saving time and vice-versa.)

	April 1 - October 31	November 1 - March 31
Peak Hours: (Monday-Friday)	12:00 Noon - 9:00 PM	6:00 AM - 10:00 AM and 6:00 PM - 10:00 PM

Off-Peak Hours: All other weekday hours, and all hours on Saturdays, Sundays, New Year's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day and Christmas Day shall be off-peak.

BILLING UNITS:

Demand Units: Metered Demand - The highest measured 30-minute interval kW demand served by the company during the month.

Site Load - The highest kW total of Customer generation plus deliveries by the company less deliveries to the Company, occurring in the same 30-minute interval, during the month.

Normal Generation - The generation level equaled or exceeded by the Customer's generation 10% of the metered intervals during the previous twelve months.

Supplemental Billing Demand - The amount, if any, by which the highest Site Load during any 30-minute interval in the month exceeds Normal Generation, but no greater than Metered Demand.

Continued to Sheet No. 6.602

ISSUED BY: N. G. Tower, President **DATE EFFECTIVE:** ~~September 1, 2018~~

~~FIFTH~~ SIXTH REVISED SHEET NO. 6.602
CANCELS ~~FOURTH~~ FIFTH REVISED SHEET NO. 6.602

Continued from Sheet No. 6.601

Contract Standby Demand - As established pursuant to the Tariff Agreement for the Purchase of Firm Standby and Supplemental Service. Anytime a customer registers a Standby Demand that is higher than the existing Contract Standby Demand, that Standby Demand will become the new Contract Standby Demand, beginning with the following period.

Standby Demand - The greater of Contract Standby Demand or the amount by which Metered Demand exceeds Supplemental Billing Demand, but no greater than Normal Generation.

Actual Standby Billing Demand - The summation of the daily amounts by which the highest on-peak measured 30-minute interval kW demands served by the Company exceed the monthly Supplemental Billing Demand.

Energy Units: Energy provided by the Company during each 30-minute period up to the Supplemental Demand level shall be billed as Supplemental kWh. The remaining energy shall be billed as Standby kWh.

MINIMUM CHARGE: The Basic Service Charge, Local Facilities Reservation Charge, Power Supply Reservation Charge, and any Minimum Charge associated with optional riders.

TERM OF SERVICE: Any customer receiving service under this schedule will be required to give the Company written notice at least 60 months prior to transferring to a firm non-standby schedule. Such notice shall be irrevocable unless the Company and the customer should mutually agree to void the notice.

TEMPORARY DISCONTINUANCE OF SERVICE: Where the use of energy is seasonal or intermittent, no adjustments will be made for a temporary discontinuance of service. Any customer prior to resuming service within 12 months after such service was discontinued will be required to pay all charges which would have been billed if service had not been discontinued.

POWER FACTOR: When the average power factor during the month is less than 85%, the monthly bill will be increased 0.202¢ for each kVARh by which the reactive energy numerically exceeds 0.619744 times the billing energy. When the average power factor during the month is greater than 90%, the monthly bill will be decreased 0.101¢ for each kVARh by which the reactive energy is numerically less than 0.484322 times the billing energy.

Continued to Sheet No. 6.603

TECO TAMPA ELECTRIC AN EMERA COMPANY

~~SIXTEENTH~~ SEVENTEENTH REVISED SHEET NO. 6.603
CANCELS ~~FIFTEENTH~~ SIXTEENTH REVISED SHEET NO. 6.603

Continued from Sheet No. 6.602

METERING VOLTAGE ADJUSTMENT: When the customer takes energy metered at primary voltage, a discount of 1% will apply to the Demand Charge, Energy Charge, Delivery Voltage Credit, Power Factor billing, and Emergency Relay Power Supply Charge.

When the customer takes energy metered at subtransmission or higher voltage, a discount of 2% will apply to the Demand Charge, Energy Charge, Delivery Voltage Credit, Power Factor billing, and Emergency Relay Power Supply Charge.

DELIVERY VOLTAGE CREDIT: When the customer takes service at primary voltage, a discount of ~~87~~79¢ per kW of Supplemental Demand and ~~69~~63¢ per kW of Standby Demand will apply.

When the customer takes service at subtransmission or higher voltage, a discount of $2.~~69~~ 45 per kW of Supplemental Demand and $~~2.16~~1.97 per kW of Standby Demand will apply.

EMERGENCY RELAY POWER SUPPLY CHARGE: The monthly charge for emergency relay power supply service shall be ~~69~~63¢ per kW of Supplemental Demand and Standby Demand. This charge is in addition to the compensation the customer must make to the Company as a contribution-in-aid of construction.

FUEL CHARGE: See Sheet Nos. 6.020 and 6.021. Note: Standby fuel charges shall be based on the time of use (i.e., peak and off-peak) fuel rates for Rate Schedule SBF. Supplemental fuel charges shall be based on the standard fuel rate for Rate Schedule SBF.

ENERGY CONSERVATION CHARGE: See Sheet Nos. 6.020 and 6.021.

CAPACITY CHARGE: See Sheet Nos. 6.020 and 6.021.

ENVIRONMENTAL COST RECOVERY CHARGE: See Sheet Nos. 6.020 and 6.021.

FLORIDA GROSS RECEIPTS TAX: See Sheet No. 6.021.

FRANCHISE FEE CHARGE: See Sheet No. 6.021.

PAYMENT OF BILLS: See Sheet No. 6.022.

ISSUED BY: N. G. Tower, President **DATE EFFECTIVE:** ~~September 1, 2018~~

TECO TAMPA ELECTRIC AN EMERA COMPANY

TECO TAMPA ELECTRIC AN EMERA COMPANY

~~TENTH~~ ELEVENTEENTH REVISED SHEET NO. 6.605
CANCELS ~~NINTH~~ TENTH REVISED SHEET NO. 6.605

TIME-OF-DAY
FIRM STANDBY AND SUPPLEMENTAL SERVICE
(OPTIONAL)

SCHEDULE: SBFT

AVAILABLE: Entire service area.

APPLICABLE: Required for all self-generating Customers whose generating capacity in kilowatts (exclusive of emergency generation equipment) exceeds 20% of their site load in kilowatts and who take firm service from the utility. Also available to self-generating Customers whose generating capacity in kilowatts does not exceed 20% of their site load in kilowatts, but who agree to all the terms and conditions of this rate schedule. Resale not permitted.

CHARACTER OF SERVICE: A-C; 60 cycles; 3 phase; at any standard company voltage.

LIMITATION OF SERVICE: A Customer taking service under this tariff must sign a Tariff Agreement for the Purchase of Firm Standby and Supplemental Service. (See Sheet No. 7.600)

MONTHLY RATE:

Basic Service Charge:

Secondary Metering Voltage	$ ~~60.93~~55.44
Primary Metering Voltage	$ ~~171.72~~156.26
Subtransmission Metering Voltage	$~~1,124.52~~1,023.26

CHARGES FOR STANDBY SERVICE:

Demand Charge:

$	~~2.15~~1.96	per kW-Month of Standby Demand (Local Facilities Reservation Charge)
plus the greater of:		
$	~~1.71~~1.56	per kW-Month of Standby Demand (Power Supply Reservation Charge) or
$	0.~~68~~62	per kW-Day of Actual Standby Billing Demand (Power Supply Demand Charge)

Energy Charge:

~~1.012~~.921¢ per Standby kWh

Continued to Sheet No. 6.606

ISSUED BY: ~~G. L. Gillette~~N. G. Tower, President

DATE EFFECTIVE: ~~January 16, 2017~~

TECO TAMPA ELECTRIC AN EMERA COMPANY

~~ELEVENTH~~ TWELFTH REVISED SHEET NO. 6.606
CANCELS ~~TENTH~~ ELEVENTH REVISED SHEET NO. 6.606

Continued from Sheet No. 6.605

CHARGES FOR SUPPLEMENTAL SERVICE

Demand Charge:

~~$3.61~~3.28 per kW-Month of Supplemental Demand (Supplemental Billing Demand Charge), plus

~~$7.09~~6.45 per kW-Month of Supplemental Peak Demand (Supplemental Peak Billing Demand Charge)

Energy Charge:

~~3.211~~2.922¢ per Supplemental kWh during peak hours

~~1.159~~1.055¢ per Supplemental kWh during off-peak hours

DEFINITIONS OF THE USE PERIODS: All time periods stated in clock time. (Meters are programmed to automatically adjust for changes from standard to daylight saving time and vice-versa.)

	April 1 - October 31	November 1 - March 31
Peak Hours: (Monday-Friday)	12:00 Noon - 9:00 PM	6:00 AM - 10:00 AM and 6:00 PM - 10:00 PM

Off-Peak Hours: All other weekday hours, and all hours on Saturdays, Sundays, New Year's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day and Christmas Day shall be off-peak.

BILLING UNITS:

Demand Units: Metered Demand - The highest measured 30-minute interval kW demand served by the Company during the month.

Metered Peak Demand - The highest measured 30-minute interval kW demand served by the Company during the peak hours.

Site Load - The highest kW total of Customer generation plus deliveries by the company less deliveries to the company, occurring in the same 30-minute interval, during the month.

Continued to Sheet No. 6.607

TECO TAMPA ELECTRIC AN EMERA COMPANY

~~THIRTEENTH~~ FOURTEENTH REVISED SHEET NO. 6.608
CANCELS ~~TWELFTH~~ THIRTEENTH REVISED SHEET NO. 6.608

Continued from Sheet No. 6.607

TERM OF SERVICE: Any customer receiving service under this schedule will be required to give the Company written notice at least 60 months prior to transferring to a firm non-standby schedule. Such notice shall be irrevocable unless the Company and the customer should mutually agree to void the notice.

TEMPORARY DISCONTINUANCE OF SERVICE: Where the use of energy is seasonal or intermittent, no adjustments will be made for a temporary discontinuance of service. Any customer prior to resuming service within 12 months after such service was discontinued will be required to pay all charges which would have been billed if service had not been discontinued.

POWER FACTOR: When the average power factor during the month is less than 85%, the monthly bill will be increased 0.~~222~~202¢ for each kVARh by which the reactive energy numerically exceeds 0.619744 times the billing energy. When the average power factor during the month is greater than 90%, the monthly bill will be decreased 0.~~111~~101¢ for each kVARh by which the reactive energy is numerically less than 0.484322 times the billing energy.

METERING VOLTAGE ADJUSTMENT: When the customer takes energy metered at primary voltage, a discount of 1% will apply to the Demand Charges, Energy Charges, Delivery Voltage Credit, Power Factor billing,and Emergency Relay Power Supply Charge.

When the customer takes energy metered at subtransmission or higher voltage, a discount of 2% will apply to the Demand Charges, Energy Charges, Delivery Voltage Credit, Power Factor billing,and Emergency Relay Power Supply Charge.

DELIVERY VOLTAGE CREDIT: When the customer takes service at primary voltage, a discount of ~~87~~79¢ per kW of Supplemental Demand and ~~69~~63¢ per kW of Standby Demand will apply.

When the customer takes service at subtransmission or higher voltage, a discount of $2.~~69~~ 45 per kW of Supplemental Demand and $~~2.15~~1.97 per kW of Standby Demand will apply.

EMERGENCY RELAY POWER SUPPLY CHARGE: The monthly charge for emergency relay power supply service shall be ~~69~~63¢ per kW of Supplemental Demand and Standby Demand. This charge is in addition to the compensation the customer must make to the Company as a contribution-in-aid of construction.

Continued to Sheet No. 6.609

TECO TAMPA ELECTRIC AN EMERA COMPANY

~~NINTH~~ TENTH REVISED SHEET NO. 6.700
CANCELS ~~EIGHTH~~ NINTH REVISED SHEET NO. 6.700

INTERRUPTIBLE STANDBY AND SUPPLEMENTAL SERVICE
(CLOSED TO NEW BUSINESS AS OF MAY 7, 2009)

SCHEDULE: SBI

AVAILABLE: Entire service area.

APPLICABLE: Required for all self-generating customers eligible for service under rate schedules IS or IST whose generating capacity in kilowatts (exclusive of emergency generation equipment) exceeds 20% of their site load in kilowatts. Also available to self-generating customers eligible for service under rate schedules IS or IST whose generating capacity in kilowatts does not exceed 20% of their site load in kilowatts, but who agree to all the terms and conditions of this rate schedule. To be eligible for service under this rate schedule, a customer must have been taking interruptible service under rate schedules IS-1, IST-1, IS-3, IST-3, SBI-1, or SBI-3 on May 6, 2009 and have signed the Supplemental Tariff Agreement for the Purchase of Industrial Standby and Supplemental Load Management Rider Service. Resale not permitted.

CHARACTER OF SERVICE: The electric energy supplied under this schedule is three phase primary voltage or higher

LIMITATION OF SERVICE: A customer taking service under this tariff must sign the Tariff Agreement for the Purchase of Standby and Supplemental Service

MONTHLY RATE:

Basic Service Charge:

Primary Metering Voltage	$~~716.81~~652.26
Subtransmission Metering Voltage	$~~2,655.64~~2,416.50

Demand Charge:

$~~2.19~~1.99 per KW-Month of Supplemental Demand (Supplemental Demand Charge)
$~~1.61~~1.47 per KW-Month of Standby Demand (Local Facilities Reservation Charge)

plus the greater of:
$~~1.33~~1.21 per KW-Month of Standby Demand (Power Supply Reservation Charge); or
$0.~~53~~ 48 per KW-Day of Actual Standby Billing Demand (Power Supply Demand Charge)

Continued to Sheet No. 6.705

ISSUED BY: N. G. Tower, President **DATE EFFECTIVE:** ~~September 1, 2018~~

TECO TAMPA ELECTRIC AN EMERA COMPANY

~~FOURTH~~ FIFTH REVISED SHEET NO. 6.705
CANCELS ~~THIRD~~ FOURTH REVISED SHEET NO. 6.705

Continued from Sheet No. 6.700

Energy Charge:

2.~~774~~524¢ per Supplemental KWH
1.~~115~~015¢ per Standby KWH

DEFINITIONS OF THE USE PERIODS: All time periods stated in clock time. (Meters are programmed to automatically adjust for changes from standard to daylight saving time and vice-versa.)

	April 1 - October 31	November 1 - March 31
Peak Hours: (Monday-Friday)	12:00 Noon - 9:00 PM	6:00 AM - 10:00 AM and 6:00 PM - 10:00 PM

Off-Peak Hours: All other weekday hours, and all hours on Saturdays, Sundays, New Year's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day and Christmas Day shall be off-peak.

BILLING UNITS:

Demand Units: Metered Demand - The highest measured 30-minute interval KW demand served by the company during the month.

Site Load - The highest KW total of Customer generation plus deliveries by the Company less deliveries to the company, occurring in the same 30-minute interval, during the month.

Normal Generation - The generation level equaled or exceeded by the customer's generation 10% of the metered intervals during the previous twelve months.

Supplemental Demand - The amount, if any, by which the highest Site Load during any 30-minute interval in the month exceeds Normal Generation, but no greater than Metered Demand.

Continued to Sheet No. 6.710

ISSUED BY: ~~G. L. Gillette~~N. G. Tower, President

DATE EFFECTIVE: ~~January 16, 2017~~

TECO TAMPA ELECTRIC AN EMERA COMPANY

~~SEVENTH~~ EIGHTH REVISED SHEET NO. 6.715
CANCELS ~~SIXTH~~ SEVENTH REVISED SHEET NO. 6.715

Continued from Sheet No. 6.710

POWER FACTOR: When the average power factor during the month is less than 85%, the monthly bill will be increased 0.~~222~~202¢ for each kVARh by which the reactive energy numerically exceeds 0.619744 times the billing energy. When the average power factor during the month is greater than 90%, the monthly bill will be decreased 0.~~111~~101¢ for each kVARh by which the reactive energy is numerically less than 0.484322 times the billing energy.

METERING VOLTAGE ADJUSTMENT: When the customer takes energy metered at subtransmission or higher voltage, a discount of 1% will apply to the standby and supplemental demand charges, energy charges, Delivery Voltage Credit, Power Factor billing, and Emergency Relay Power Supply Charges.

DELIVERY VOLTAGE CREDIT: When the customer furnishes and installs all subtransmission or higher voltage to utilization voltage substation transformation, a discount of ~~60~~55¢ per KW of Supplemental Demand and ~~37~~34¢ per KW of Standby Demand will apply.

EMERGENCY RELAY POWER SUPPLY CHARGE: The monthly charge for emergency relay power supply service shall be ~~86~~78¢ per KW of Supplemental Demand and Standby Demand. This charge is in addition to the compensation the customer must make to the Company as a contribution-in-aid of construction.

FUEL CHARGE: Supplemental energy may be billed at either standard or time-of-day fuel rates at the option of the customer. See Sheet Nos. 6.020 and 6.021.

ENERGY CONSERVATION CHARGE: See Sheet Nos. 6.020 and 6.021.

CAPACITY CHARGE: See Sheet Nos. 6.020 and 6.021.

ENVIRONMENTAL COST RECOVERY CHARGE: See Sheet Nos. 6.020 and 6.021.

FLORIDA GROSS RECEIPTS TAX: See Sheet No. 6.021.

FRANCHISE FEE CHARGE: See Sheet No. 6.021.

PAYMENT OF BILLS: See Sheet No. 6.022.

ISSUED BY: N. G. Tower, President **DATE EFFECTIVE:** ~~September 1, 2018~~

TECO TAMPA ELECTRIC AN EMERA COMPANY

~~SEVENTH~~ EIGHTH REVISED SHEET NO. 6.805
CANCELS ~~SIXTH~~ SEVENTH REVISED SHEET NO. 6.805

Continued from Sheet No. 6.800

MONTHLY RATE:

High Pressure Sodium Fixture, Maintenance, and Base Energy Charges:

Rate Code			Lamp Size				Charges per Unit ($)			
					kWh				Base Energy[4]	
Dusk to Dawn	Timed Svc.	Description	Initial Lumens[2]	Lamp Wattage[3]	Dusk to Dawn	Timed Svc.	Fixture	Maint.	Dusk to Dawn	Timed Svc.
800	860	Cobra[1]	4,000	50	20	10	3.16	2.48	0.55	0.27
802	862	Cobra/Nema[1]	6,300	70	29	14	3.20	2.11	0.79	0.38
803	863	Cobra/Nema[1]	9,500	100	44	22	3.63	2.33	1.20	0.60
804	864	Cobra[1]	16,000	150	66	33	4.18	2.02	1.80	0.90
805	865	Cobra[1]	28,500	250	105	52	4.87	2.60	2.86	1.42
806	866	Cobra[1]	50,000	400	163	81	5.09	2.99	4.45	2.21
468	454	Flood[1]	28,500	250	105	52	5.37	2.60	2.86	1.42
478	484	Flood[1]	50,000	400	163	81	5.71	3.00	4.45	2.21
809	869	Mongoose[1]	50,000	400	163	81	6.50	3.02	4.45	2.21
509	508	Post Top (PT)[1]	4,000	50	20	10	3.98	2.48	0.55	0.27
570	530	Classic PT[1]	9,500	100	44	22	11.85	1.89	1.20	0.60
810	870	Coach PT[1]	6,300	70	29	14	4.71	2.11	0.79	0.38
572	532	Colonial PT[1]	9,500	100	44	22	11.75	1.89	1.20	0.60
573	533	Salem PT[1]	9,500	100	44	22	9.03	1.89	1.20	0.60
550	534	Shoebox[1]	9,500	100	44	22	8.01	1.89	1.20	0.60
566	536	Shoebox[1]	28,500	250	105	52	8.69	3.18	2.86	1.42
552	538	Shoebox[1]	50,000	400	163	81	9.52	2.44	4.45	2.21

[1] Closed to new business
[2] Lumen output may vary by lamp configuration and age.
[3] Wattage ratings do not include ballast losses.
[4] The Base Energy charges are calculated by multiplying the kWh times the lighting base energy rate of ~~2.741~~2.494¢ per kWh for each fixture.

Continued to Sheet No. 6.806

ISSUED BY: N. G. Tower, President

DATE EFFECTIVE: ~~September 1, 2018~~

TECO TAMPA ELECTRIC AN EMERA COMPANY

~~FIFTH~~ SIXTH REVISED SHEET NO. 6.806
CANCELS ~~FOURTH~~ FIFTH REVISED SHEET NO. 6.806

Continued from Sheet No. 6.805

MONTHLY RATE:

Metal Halide Fixture, Maintenance, and Base Energy Charges:

Rate Code			Lamp Size				Charges per Unit ($)			
					kWh				Base Energy[4]	
Dusk to Dawn	Timed Svc.	Description	Initial Lumens[2]	Lamp Wattage[3]	Dusk to Dawn	Timed Svc.	Fixture	Maint.	Dusk to Dawn	Timed Svc.
704	724	Cobra[1]	29,700	350	138	69	7.53	4.99	3.76	1.88
520	522	Cobra[1]	32,000	400	159	79	6.03	4.01	4.34	2.15
705	725	Flood[1]	29,700	350	138	69	8.55	5.04	3.76	1.88
556	541	Flood[1]	32,000	400	159	79	8.36	4.02	4.34	2.15
558	578	Flood[1]	107,800	1,000	383	191	10.50	8.17	10.44	5.21
701	721	General PT[1]	12,000	150	67	34	10.60	3.92	1.83	0.93
574	548	General PT[1]	14,400	175	74	37	10.89	3.73	2.02	1.01
700	720	Salem PT[1]	12,000	150	67	34	9.33	3.92	1.83	0.93
575	568	Salem PT[1]	14,400	175	74	37	9.38	3.74	2.02	1.01
702	722	Shoebox[1]	12,000	150	67	34	7.22	3.92	1.83	0.93
564	549	Shoebox[1]	12,800	175	74	37	7.95	3.70	2.02	1.01
703	723	Shoebox[1]	29,700	350	138	69	9.55	4.93	3.76	1.88
554	540	Shoebox[1]	32,000	400	159	79	10.02	3.97	4.34	2.15
576	577	Shoebox[1]	107,800	1,000	383	191	16.50	8.17	10.44	5.21

[1] Closed to new business
[2] Lumen output may vary by lamp configuration and age.
[3] Wattage ratings do not include ballast losses.
[4] The Base Energy charges are calculated by multiplying the kWh times the lighting base energy rate of ~~2.741~~2.494¢ per kWh for each fixture.

Continued to Sheet No. 6.808

ISSUED BY: N. G. Tower, President **DATE EFFECTIVE:** ~~September 1, 2018~~

TECO TAMPA ELECTRIC AN EMERA COMPANY

~~SIXTH~~ SEVENTH REVISED SHEET NO. 6.808
CANCELS ~~FIFTH~~ SIXTH REVISED SHEET NO. 6.808

Continued from Sheet No. 6.806

MONTHLY RATE:

LED Fixture, Maintenance, and Base Energy Charges:

Rate Code			Size				Charges per Unit ($)			
					kWh(1)				Base Energy(4)	
Dusk to Dawn	Timed Svc.	Description	Initial Lumens(2)	Lamp Wattage(3)	Dusk to Dawn	Timed Svc.	Fixture	Maintenance	Dusk to Dawn	Timed Svc.
828	848	Roadway(1)	5,155	56	20	10	7.27	1.74	0.55	0.27
820	840	Roadway (1)	7,577	103	36	18	11.15	1.19	0.98	0.49
821	841	Roadway(1)	8,300	106	37	19	11.15	1.20	1.01	0.52
829	849	Roadway(1)	15,285	157	55	27	11.10	2.26	1.50	0.74
822	842	Roadway(1)	15,300	196	69	34	14.58	1.26	1.88	0.93
823	843	Roadway(1)	14,831	206	72	36	16.80	1.38	1.96	0.98
835	855	Post Top(1)	5,176	60	21	11	16.53	2.28	0.57	0.30
824	844	Post Top(1)	3,974	67	24	12	19.67	1.54	0.65	0.33
825	845	Post Top(1)	6,030	99	35	17	20.51	1.56	0.95	0.46
836	856	Post Top(1)	7,360	100	35	18	16.70	2.28	0.95	0.49
830	850	Area-Lighter(1)	14,100	152	53	27	14.85	2.51	1.45	0.74
826	846	Area-Lighter(1)	13,620	202	71	35	19.10	1.41	1.94	0.95
827	847	Area-Lighter(1)	21,197	309	108	54	20.60	1.55	2.95	1.47
831	851	Flood(1)	22,122	238	83	42	15.90	3.45	2.26	1.15
832	852	Flood(1)	32,087	359	126	63	19.16	4.10	3.44	1.72
833	853	Mongoose(1)	24,140	245	86	43	14.71	3.04	2.35	1.17
834	854	Mongoose(1)	32,093	328	115	57	16.31	3.60	3.14	1.55

(1) Closed to new business
(2) Average
(3) Average wattage. Actual wattage may vary by up to +/- 5 watts.
(4) The Base Energy charges are calculated by multiplying the kWh times the lighting base energy rate of 2.~~7414~~94¢ per kWh for each fixture.

Continued to Sheet No. 6.810

ISSUED BY: N. G. Tower, President

DATE EFFECTIVE: ~~September 1, 2018~~

TECO TAMPA ELECTRIC AN EMERA COMPANY

~~FIRST~~ SECOND REVISED SHEET NO. 6.809
CANCELS ~~ORIGINAL~~ FIRST REVISED SHEET NO. 6.809

Continued from Sheet No. 6.808

MONTHLY RATE:

LED Fixture, Maintenance, and Base Energy Charges:

Rate Code			Size				Charges per Unit ($)			
					kWh(1)				Base Energy(3)	
Dusk to Dawn	Timed Svc.	Description	Initial Lumens(1)	Lamp Wattage(2)	Dusk to Dawn	Timed Svc.	Fixture	Maint.	Dusk to Dawn	Timed Svc.
912	981	Roadway	2,600	27	9	5	4.83	1.74	0.25	0.14
914		Roadway	5,392	47	16		5.97	1.74	0.44	
921		Roadway/Area	8,500	88	31		8.97	1.74	0.85	
926	982	Roadway	12,414	105	37	18	6.83	1.19	1.01	0.49
932		Roadway/Area	15,742	133	47		14.15	1.38	1.28	
935		Area-Lighter	16,113	143	50		11.74	1.41	1.36	
937		Roadway	16,251	145	51		8.61	2.26	1.39	
941	983	Roadway	22,233	182	64	32	11.81	2.51	1.75	0.87
945		Area-Lighter	29,533	247	86		16.07	2.51	2.35	
947	984	Area-Lighter	33,600	330	116	58	20.13	1.55	3.16	1.58
951	985	Flood	23,067	199	70	35	11.12	3.45	1.91	0.95
953	986	Flood	33,113	255	89	45	21.48	4.10	2.43	1.23
956	987	Mongoose	23,563	225	79	39	11.78	3.04	2.15	1.06
958		Mongoose	34,937	333	117		17.84	3.60	3.19	
965		Granville Post Top (PT)	3,024	26	9		5.80	2.28	0.25	
967	988	Granville PT	4,990	39	14	7	13.35	2.28	0.38	0.19
968	989	Granville PT Enh(4)	4,476	39	14	7	15.35	2.28	0.38	0.19
971		Salem PT	5,240	55	19		10.95	1.54	0.52	
972		Granville PT	7,076	60	21		14.62	2.28	0.57	
973		Granville PT Enh(4)	6,347	60	21		16.62	2.28	0.57	
975	990	Salem PT	7,188	76	27	13	13.17	1.54	0.74	.35

(1) Average
(2) Average wattage. Actual wattage may vary by up to +/- 10 %.
(3) The Base Energy charges are calculated by multiplying the kWh times the lighting base energy rate of 2.~~741~~494¢ per kWh for each fixture.
(4) Enhanced Post Top. Customizable decorative options

Continued to Sheet No. 6.810

ISSUED BY: N. G. Tower, President **DATE EFFECTIVE:** ~~September 1, 2018~~

TECO TAMPA ELECTRIC AN EMERA COMPANY

~~FIFTH~~ SIXTH REVISED SHEET NO. 6.815
CANCELS ~~FOURTH~~ FIFTH REVISED SHEET NO. 6.815

Continued from Sheet No. 6.810

Miscellaneous Facilities Charges:

Rate Code	Description	Monthly Facility Charge	Monthly Maintenance Charge
563	Timer	$7.54	$1.43
569	PT Bracket (accommodates two post top fixtures)	$4.27	$0.06

NON-STANDARD FACILITIES AND SERVICES:

The customer shall pay all costs associated with additional company facilities and services that are not considered standard for providing lighting service, including but not limited to, the following:

1. relays;
2. distribution transformers installed solely for lighting service;
3. protective shields;
4. bird deterrent devices;
5. light trespass shields;
6. light rotations;
7. light pole relocations;
8. devices required by local regulations to control the levels or duration of illumination including associated planning and engineering costs;
9. removal and replacement of pavement required to install underground lighting cable; and
10. directional boring.

MINIMUM CHARGE: The monthly charge.

FUEL CHARGE: See Sheet Nos. 6.020 and 6.021.

ENERGY CONSERVATION CHARGE: See Sheet Nos. 6.020 and 6.021.

CAPACITY CHARGE: See Sheet Nos. 6.020 and 6.021

ENVIRONMENTAL COST RECOVERY CHARGE: See Sheet Nos. 6.020 and 6.021

FLORIDA GROSS RECEIPTS TAX: See Sheet No. 6.021

FRANCHISE FEE: See Sheet No. 6.021

PAYMENT OF BILLS: See Sheet No. 6.022

SPECIAL CONDITIONS:
On customer-owned public street and highway lighting systems not subject to other rate schedules, the monthly rate for energy served at primary or secondary voltage, at the company's option, shall be 2.~~741~~494¢ per kWh of metered usage, plus a Basic Service Charge of $~~11.62~~10.57 per month and the applicable additional charges as specified on Sheet Nos. 6.020 and 6.021.

Continued to Sheet No. 6.820

TECO TAMPA ELECTRIC AN EMERA COMPANY

TECO TAMPA ELECTRIC

~~NINTH~~ TENTH REVISED SHEET NO. 8.070
CANCELS ~~EIGHTH~~ NINTH REVISED SHEET NO. 8.070

Continued from Sheet No. 8.061

CHARGES/CREDITS TO QUALIFYING FACILITY

A. Basic Service Charges

A monthly Basic Service Charge will be rendered for maintaining an account for a Qualifying Facility engaged in either an As-Available Energy or Firm Capacity and Energy transaction and for other applicable administrative costs. Actual charges will depend on how the QF is interconnected to the Company.

QFs not directly interconnected to the Company, will be billed $990 monthly as a Basic Service Charge.

Monthly Basic Service charges, applicable to QFs directly interconnected to the Company, by Rate Schedule are:

Rate Schedule	Basic Service Charge ($)	Rate Schedule	Basic Service Charge ($)
RS	15.~~00~~12	GST	20.~~00~~16
GS	18.~~00~~14	GSDT (secondary)	30.~~00~~25
GSD (secondary)	30.~~00~~25	GSDT (primary)	~~130.00~~131.06
GSD (primary)	~~130.00~~131.06	GSDT (subtrans.)	~~990.00~~998.05
GSD (subtrans.)	~~990.00~~998.05	SBFT (secondary)	55.~~00~~44
SBF (secondary)	55.~~00~~44	SBFT (primary)	~~155.00~~156.26
SBF (primary)	~~155.00~~156.26	SBFT (subtrans.)	~~1,015.00~~1,023.26
SBF (subtrans.)	~~1,015.00~~ 1,023.26	IST (primary)	~~622.00~~627.06
IS (primary)	~~622.00~~ 627.06	IST (subtrans.)	~~2,372.00~~2,391.29
IS (subtrans.)	~~2,372.00~~2,391.29		
SBI (primary)	~~647.00~~652.26		
SBI (subtrans.)	~~2,397.00~~2,416.50		

When appropriate, the Basic Service Charge will be deducted from the Qualifying Facility's monthly payment. A statement of the charges or payments due the Qualifying Facility will be rendered monthly. Payment normally will be made by the twentieth business day following the end of the billing period.

Continued to Sheet No. 8.071

ISSUED BY: ~~G. L. Gillette~~N. G. Tower, President

DATE EFFECTIVE: ~~June 20, 2014~~

TECO TAMPA ELECTRIC AN EMERA COMPANY

TECO TAMPA ELECTRIC

~~SECOND~~ THIRD REVISED SHEET NO. 8.312
CANCELS ~~FIRST~~ SECOND REVISED SHEET NO. 8.312

Continued from Sheet No. 8.308

Should the CEP elect a Net Billing Arrangement, the hourly net capacity and energy sales delivered to the purchasing utility shall be purchased at the utility's avoided capacity and energy rates, where applicable, in accordance with FPSC Rules 25-17.0825 and 25-17.0832, F.A.C. Purchases from the interconnecting utility shall be billed at the retail rate schedule, under which the CEP load would receive service as a customer of the utility.

Although a billing option may be changed in accordance with FPSC Rule 25-17.082, F.A.C., the Contracted Capacity may only change through mutual negotiations satisfactory to the CEP and the Company.

Basic Service charges that are directly attributable to the purchase of firm capacity and energy from the CEP are deducted from the CEP's total monthly payment. A statement covering the charges and payments due the CEP is rendered monthly and payment normally is made by the 20th business day following the end of the Monthly Period.

CHARGES/CREDITS TO THE CEP:

1. **Basic Service Charges:** A monthly Basic Service Charge will be rendered for maintaining an account for the CEP engaged in either an As-Available Energy or firm capacity and energy transaction and for other applicable administrative costs. Actual charges will depend on how the CEP is interconnected to the Company.

   CEPs not directly interconnected to the Company, will be billed $990 monthly as a Basic Service Charge.

   Monthly Basic Service charges, applicable to CEPs directly interconnected to the Company, by Rate Schedule are:

RATE SCHEDULE	BASIC SERVICE CHARGE ($)	RATE SCHEDULE	BASIC SERVICE CHARGE ($)
RS	15.~~00~~12		
GS	18.~~00~~14	GST	20.~~00~~16
GSD (secondary)	30.~~00~~25	GSDT (secondary)	30.~~00~~25
GSD (primary)	~~130.00~~131.06	GSDT (primary)	~~130.00~~131.06
GSD (subtrans.)	~~990.00~~998.05	GSDT (subtrans.)	~~990.00~~998.05
SBF (secondary)	55.~~00~~44	SBFT (secondary)	55.~~00~~44
SBF (primary)	~~155.00~~156.26	SBFT (primary)	~~155.00~~156.26
SBF (subtrans.)	~~1,015.00~~1,023.26	SBFT (subtrans.)	~~1,015.00~~1,023.26
IS (primary)	~~622.00~~627.06	IST (primary)	~~622.00~~627.06
IS (subtrans.)	~~2,372.00~~2,391.29	IST (subtrans.)	~~2,372.00~~2,391.29
SBI (primary)	~~647.00~~652.26		
SBI (subtrans.)	~~2,397.00~~2,416.50		

Continued to Sheet No. 8.314

ISSUED BY: ~~G. L. Gillette~~N. G. Tower, President

DATE EFFECTIVE: ~~November 1, 2013~~

TAMPA ELECTRIC COMPANY
DOCKET NO. 20180045-EI
EXHIBIT No. _____ (WRA-1)
WITNESS: ASHBURN
DOCUMENT NO. 5

Clean Tariffs

Reflecting Tax Reform

TECO TAMPA ELECTRIC AN EMERA COMPANY

TWENTY-FOURTH REVISED SHEET NO. 6.030
CANCELS TWENTY-THIRD REVISED SHEET NO. 6.030

RESIDENTIAL SERVICE

SCHEDULE: RS

AVAILABLE: Entire service area.

APPLICABLE: To residential consumers in individually metered private residences, apartment units, and duplex units. All energy must be for domestic purposes and should not be shared with or sold to others. In addition, energy used in commonly-owned facilities in condominium and cooperative apartment buildings will qualify for this rate schedule, subject to the following criteria:

1. 100% of the energy is used exclusively for the co-owners' benefit.
2. None of the energy is used in any endeavor which sells or rents a commodity or provides service for a fee.
3. Each point of delivery will be separately metered and billed.
4. A responsible legal entity is established as the customer to whom the Company can render its bills for said service.

Resale not permitted.

Billing charges shall be prorated for billing periods that are less than 25 days or greater than 35 days. If the billing period exceeds 35 days and the billing extension causes energy consumption, based on average daily usage, to exceed 1,000 kWh, the excess consumption will be charged at the lower monthly Energy and Demand Charge.

LIMITATION OF SERVICE: This schedule includes service to single phase motors rated up to 7.5 HP. Three phase service may be provided where available for motors rated 7.5 HP and over.

MONTHLY RATE:

Basic Service Charge:
$15.12

Energy and Demand Charge:

First 1,000 kWh	4.896¢ per kWh
All additional kWh	5.806¢ per kWh

MINIMUM CHARGE: The Basic Service Charge.

FUEL CHARGE: See Sheet Nos. 6.020 and 6.021.

Continued to Sheet No. 6.031

ISSUED BY: N. G. Tower, President **DATE EFFECTIVE:**

TECO TAMPA ELECTRIC AN EMERA COMPANY

TWENTY-FIFTH REVISED SHEET NO. 6.050
CANCELS TWENTY-FOURTH REVISED SHEET NO. 6.050

GENERAL SERVICE - NON DEMAND

SCHEDULE: GS

AVAILABLE: Entire service area.

APPLICABLE: For lighting and power in establishments not classified as residential whose energy consumption has not exceeded 9,000 kWh in any one of the prior twelve (12) consecutive billing periods ending with the current billing period. For any billing period that exceeds 35 days, the energy consumption shall be prorated to that of a 30-day amount for purposes of administering this requirement. Resale not permitted.

CHARACTER OF SERVICE: Single or 3 phase, 60 cycles and approximately 120 volts or higher, at Company's option.

LIMITATION OF SERVICE: All service under this rate shall be furnished through one meter. Standby service permitted on Schedule GST only.

MONTHLY RATE:

Basic Service Charge:

Metered accounts	$18.14
Un-metered accounts	$15.12

Energy and Demand Charge:
5.165¢ per kWh

MINIMUM CHARGE: The Basic Service Charge.

EMERGENCY RELAY POWER SUPPLY CHARGE: The monthly charge for emergency relay power supply service shall be 0.156¢ per kWh of billing energy. This charge is in addition to the compensation the customer must make to the Company as a contribution-in-aid of construction.

Continued to Sheet No. 6.051

ISSUED BY: N. G. Tower, President **DATE EFFECTIVE:**

TECO TAMPA ELECTRIC AN EMERA COMPANY

TWENTY-FOURTH REVISED SHEET NO. 6.080
CANCELS TWENTY-THIRD REVISED SHEET NO. 6.080

GENERAL SERVICE - DEMAND

SCHEDULE: GSD

AVAILABLE: Entire service area.

APPLICABLE: To any customer whose energy consumption has exceeded 9,000 kWh in any one of the prior twelve (12) consecutive billing periods ending with the current billing period. Also available to customers with energy consumption at any level below 9,000 kWh per billing period who agree to remain on this rate for at least twelve (12) months. For any billing period that exceeds 35 days, the energy consumption shall be prorated to that of a 30-day amount for purposes of administering this requirement. Resale not permitted.

CHARACTER OF SERVICE: A-C; 60 cycles; 3 phase; at any standard Company voltage.

LIMITATION OF SERVICE: Standby service is permitted only for customers who generate less than 20% of their on-site load requirements or whose generating equipment is used for emergency purposes.

MONTHLY RATE:

STANDARD		OPTIONAL	
Basic Service Charge:		Basic Service Charge:	
Secondary Metering Voltage	$ 30.25	Secondary Metering Voltage	$ 30.25
Primary Metering Voltage	$ 131.06	Primary Metering Voltage	$ 131.06
Subtrans. Metering Voltage	$ 998.05	Subtrans. Metering Voltage	$ 998.05
Demand Charge:		Demand Charge:	
$9.74 per kW of billing demand		$0.00 per kW of billing demand	
Energy Charge:		Energy Charge:	
1.596¢ per kWh		6.199¢ per kWh	

The customer may select either standard or optional. Once an option is selected, the customer must remain on that option for twelve (12) consecutive months.

Continued to Sheet No. 6.081

TECO TAMPA ELECTRIC AN EMERA COMPANY

TWENTY-SECOND REVISED SHEET NO. 6.081
CANCELS TWENTY-FIRST REVISED SHEET NO. 6.081

Continued from Sheet No. 6.080

BILLING DEMAND: The highest measured 30-minute interval kW demand during the billing period.

MINIMUM CHARGE: The Basic Service Charge and any Minimum Charge associated with optional riders.

TEMPORARY DISCONTINUANCE OF SERVICE: Where the use of energy is seasonal or intermittent, no adjustments will be made for a temporary discontinuance of service. Any customer prior to resuming service within 12 months after such service was discontinued will be required to pay all charges which would have been billed if service had not been discontinued.

POWER FACTOR: Power factor will be calculated for customers with measured demands of 1,000 kW or more in any one billing period out of twelve (12) consecutive billing periods ending with the current billing period. When the average power factor during the month is less than 85%, the monthly bill will be increased 0.202¢ for each kVARh by which the reactive energy numerically exceeds 0.619744 times the billing energy. When the average power factor during the month is greater than 90%, the monthly bill will be decreased 0.101¢ for each kVARh by which the reactive energy is numerically less than 0.484322 times the billing energy.

METERING VOLTAGE ADJUSTMENT: When the customer takes energy metered at primary voltage, a discount of 1% will apply to the Demand Charge, Energy Charge, Delivery Voltage Credit, Power Factor billing, and Emergency Relay Power Supply Charge.

When the customer takes energy metered at subtransmission or higher voltage, a discount of 2% will apply to the Demand Charge, Energy Charge, Delivery Voltage Credit, Power Factor billing, and Emergency Relay Power Supply Charge.

DELIVERY VOLTAGE CREDIT: When a customer under the standard rate takes service at primary voltage, a discount of 79¢ per kW of billing demand will apply. A discount of $2.45 per kW of billing demand will apply when a customer under the standard rate takes service at subtransmission or higher voltage.

Continued to Sheet No. 6.082

ISSUED BY: N. G. Tower, President **DATE EFFECTIVE:**

TECO TAMPA ELECTRIC AN EMERA COMPANY

NINTH REVISED SHEET NO. 6.082
CANCELS EIGHTH REVISED SHEET NO. 6.082

Continued from Sheet No. 6.081

When a customer under the optional rate takes service at primary voltage, a discount of 0.209¢ per kWh will apply. A discount of 0.639¢ per kWh will apply when a customer under the optional rate takes service at subtransmission or higher voltage.

EMERGENCY RELAY POWER SUPPLY CHARGE: The monthly charge for emergency relay power supply service shall be 63¢ per kW of billing demand for customers taking service under the standard rate and 0.158¢/kWh for customer taking service under the optional rate. This charge is in addition to the compensation the customer must make to the Company as a contribution-in-aid of construction.

FUEL CHARGE: See Sheet Nos. 6.020 and 6.021.

ENERGY CONSERVATION CHARGE: See Sheet Nos. 6.020 and 6.021.

CAPACITY CHARGE: See Sheet Nos. 6.020 and 6.021.

ENVIRONMENTAL COST RECOVERY CHARGE: See Sheet Nos. 6.020 and 6.021.

FLORIDA GROSS RECEIPTS TAX: See Sheet No. 6.021.

FRANCHISE FEE CHARGE: See Sheet No. 6.021.

PAYMENT OF BILLS: See Sheet No. 6.022.

TECO TAMPA ELECTRIC AN EMERA COMPANY

TWENTY-SECOND REVISED SHEET NO. 6.085
CANCELS TWENTY-FIRST REVISED SHEET NO. 6.085

INTERRUPTIBLE SERVICE
(CLOSED TO NEW BUSINESS AS OF MAY 7, 2009)

SCHEDULE: IS

AVAILABLE: Entire Service Area.

APPLICABLE: To be eligible for service under Rate Schedule IS, a customer must have been taking interruptible service under rate schedules IS-1, IST-1, IS-3, IST-3, SBI-1, or SBI-3 on May 6, 2009 and have signed the Agreement for the Purchase of Industrial Load Management Service under Rate Schedule GSLM-2. When electric service is desired at more than one location, each such location or point of delivery shall be considered as a separate customer. Resale not permitted.

CHARACTER OF SERVICE: The electric energy supplied under this schedule is three phase primary voltage or higher.

LIMITATION OF SERVICE: Standby service is permitted only for customers who generate less than 20% of their on-site load requirements or whose generating equipment is used for emergency purposes.

MONTHLY RATE:

Basic Service Charge:

Primary Metering Voltage	$ 627.06
Subtransmission Metering Voltage	$2,391.29

Demand Charge:
$1.99 per KW of billing demand

Energy Charge:
2.524¢ per KWH

Continued to Sheet No. 6.086

ISSUED BY: N. G. Tower, President **DATE EFFECTIVE:**

TECO TAMPA ELECTRIC AN EMERA COMPANY

TWENTY-FIRST REVISED SHEET NO. 6.086
CANCELS TWENTIETH REVISED SHEET NO. 6.086

Continued from Sheet No. 6.085

BILLING DEMAND: The highest measured 30-minute interval KW demand during the month.

MINIMUM CHARGE: The Basic Service Charge and any Minimum Charge associated with optional riders.

POWER FACTOR: When the average power factor during the month is less than 85%, the monthly bill will be increased 0.202¢ for each kVARh by which the reactive energy numerically exceeds 0.619744 times the billing energy. When the average power factor during the month is greater than 90%, the monthly bill will be decreased 0.101¢ for each kVARh by which the reactive energy is numerically less than 0.484322 times the billing energy.

METERING VOLTAGE ADJUSTMENT: When the customer takes energy metered at subtransmission or higher voltage, a discount of 1% of the energy and demand charge will apply to the Demand Charge, Energy Charge, Delivery Voltage Credit, Power Factor billing, and Emergency Relay Power Supply Charge.

DELIVERY VOLTAGE CREDIT: When the customer furnishes and installs all subtransmission or higher voltage to utilization voltage substation transformation, a discount of 55¢ per KW of billing demand will apply.

EMERGENCY RELAY POWER SUPPLY CHARGE: The monthly charge for emergency relay power supply service shall be 78¢ per KW of billing demand. This charge is in addition to the compensation the customer must make to the Company as a contribution-in-aid of construction.

Continued to Sheet No. 6.087

TECO TAMPA ELECTRIC AN EMERA COMPANY

THIRTIETH REVISED SHEET NO. 6.290
CANCELS TWENTY-NINTH REVISED SHEET NO. 6.290

CONSTRUCTION SERVICE

SCHEDULE: CS

AVAILABLE: Entire service area.

APPLICABLE: Single phase temporary service used primarily for construction purposes.

LIMITATION OF SERVICE: Service is limited to construction poles and services installed under the TUG program. Construction poles are limited to a maximum of 70 amperes at 240 volts for construction poles. Larger (non-TUG) services and three phase service entrances must be served under the appropriate rate schedule, plus the cost of installing and removing the temporary facilities is required.

MONTHLY RATE:
Basic Service Charge: $18.14

Energy and Demand Charge: 5.165¢ per kWh

.

MINIMUM CHARGE: The Basic Service Charge.

FUEL CHARGE: See Sheet Nos. 6.020 and 6.021.

ENERGY CONSERVATION CHARGE: See Sheet Nos. 6.020 and 6.021.

CAPACITY CHARGE: See Sheet Nos. 6.020 and 6.021.

ENVIRONMENTAL COST RECOVERY CHARGE: See Sheet Nos. 6.020 and 6.021.

FLORIDA GROSS RECEIPTS TAX: Sheet No. 6.021.

FRANCHISE FEE CHARGE: See Sheet No. 6.021.

MISCELLANEOUS: A Temporary Service Charge of $260.00 shall be paid upon application for the recovery of costs associated with providing, installing, and removing the company's temporary service facilities for construction poles. Where the Company is required to provide additional facilities other than a service drop or connection point to the Company's existing distribution system, the customer shall also pay, in advance, for the estimated cost of providing, installing and removing such additional facilities, excluding the cost of any portion of these facilities which will remain as a part of the permanent service.

PAYMENT OF BILLS: See Sheet No. 6.022.

TECO TAMPA ELECTRIC AN EMERA COMPANY

TWENTY-FOURTH REVISED SHEET NO. 6.320
CANCELS TWENTY-THIRD REVISED SHEET NO. 6.320

TIME-OF-DAY
GENERAL SERVICE - NON DEMAND
(OPTIONAL)

SCHEDULE: GST

AVAILABLE: Entire service area.

APPLICABLE: For lighting and power in establishments not classified as residential whose energy consumption has not exceeded 9,000 kWh in any one of the prior twelve (12) consecutive billing periods ending with the current billing period. All of the electric load requirements on the customer's premises must be metered at one (1) point of delivery. For any billing period that exceeds 35 days, the energy consumption shall be prorated to that of a 30-day amount for purposes of administering this requirement. Resale not permitted.

CHARACTER OF SERVICE: Single or 3 phase, 60 cycles and approximately 120 volts or higher, at Company's option.

LIMITATION OF SERVICE: All service under this rate shall be furnished through one meter. Standby service permitted.

MONTHLY RATE:

Basic Service Charge:
$20.16

Energy and Demand Charge:
13.183¢ per kWh during peak hours
1.406¢ per kWh during off-peak hours

Continued to Sheet No. 6.321

ISSUED BY: N. G. Tower, President **DATE EFFECTIVE:**

TECO TAMPA ELECTRIC AN EMERA COMPANY

TWENTIETH REVISED SHEET NO. 6.321
CANCELS NINETEENTH REVISED SHEET NO. 6.321

Continued from Sheet No. 6.320

DEFINITIONS OF THE USE PERIODS: All time periods stated in clock time. (Meters are programmed to automatically adjust for changes from standard to daylight saving time and vice-versa.)

	April 1 - October 31	November 1 - March 31
Peak Hours: (Monday-Friday)	12:00 Noon - 9:00 PM	6:00 AM - 10:00 AM and 6:00 PM - 10:00 PM

Off-Peak Hours: All other weekday hours, and all hours on Saturdays, Sundays, New Year's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day and Christmas Day shall be off-peak.

MINIMUM CHARGE: The Basic Service Charge.

BASIC SERVICE CHARGE CREDIT: Any customer who makes a one time contribution in aid of construction of $94.00 (lump-sum meter payment), shall receive a credit of $2.02 per month. This contribution in aid of construction will be subject to a partial refund if the customer terminates service on this optional time-of-day rate.

TERMS OF SERVICE: A customer electing this optional rate shall have the right to transfer to the standard applicable rate at any time without additional charge for such transaction, except that any customer who requests this optional rate for the second time on the same premises will be required to sign a contract to remain on this rate for at least one (1) year.

EMERGENCY RELAY POWER SUPPLY CHARGE: The monthly charge for emergency relay power supply service shall be 0.156¢ per kWh of billing energy. This charge is in addition to the compensation the customer must make to the Company as a contribution-in-aid of construction.

FUEL CHARGE: See Sheet Nos. 6.020 and 6.021.

ENERGY CONSERVATION CHARGE: See Sheet Nos. 6.020 and 6.021.

Continued to Sheet No. 6.322

TECO TAMPA ELECTRIC AN EMERA COMPANY

TWENTY-FIFTH REVISED SHEET NO. 6.330
CANCELS TWENTY-FOURTH REVISED SHEET NO. 6.330

TIME-OF-DAY
GENERAL SERVICE - DEMAND
(OPTIONAL)

SCHEDULE: GSDT

AVAILABLE: Entire service area.

APPLICABLE: To any customer whose energy consumption has exceeded 9,000 kWh in any one of the prior twelve (12) consecutive billing periods ending with the current billing period. Also available to customers with energy consumption at any level below 9,000 kWh per billing period who agree to remain on this rate for at least twelve (12) months. For any billing period that exceeds 35 days, the consumption shall be prorated to that of a 30-day amount for purposes of administering this requirement. Resale not permitted.

CHARACTER OF SERVICE: A-C; 60 cycles; 3 phase; at any standard Company voltage.

LIMITATION OF SERVICE: Standby service is permitted only for customers who generate less than 20% of their on-site load requirements or whose generating equipment is used for emergency purposes.

MONTHLY RATE:

Basic Service Charge:

Secondary Metering Voltage	$ 30.25
Primary Metering Voltage	$ 131.06
Subtransmission Metering Voltage	$ 998.05

Demand Charge:
$3.28 per kW of billing demand, plus
$6.45per kW of peak billing demand

Energy Charge:
2.922¢ per kWh during peak hours
1.055¢ per kWh during off-peak hours

Continued to Sheet No. 6.331

ISSUED BY: N. G. Tower, President **DATE EFFECTIVE:**

TECO TAMPA ELECTRIC AN EMERA COMPANY

TWENTY-FIRST REVISED SHEET NO. 6.332
CANCELS TWENTIETH REVISED SHEET NO. 6.332

Continued from Sheet No. 6.331

POWER FACTOR: Power factor will be calculated for customers with measured demands of 1,000 kW in any billing period out of twelve (12) consecutive billing periods ending with the current billing period. When the average power factor during the month is less than 85%, the monthly bill will be increased 0.202¢ for each kVARh by which the reactive energy numerically exceeds 0.619744 times the billing energy. When the average power factor during the month is greater than 90%, the monthly bill will be decreased 0.101¢ for each kVARh by which the reactive energy is numerically less than 0.484322 times the billing energy.

METERING VOLTAGE ADJUSTMENT: When the customer takes energy metered at primary voltage, a discount of 1% will apply to the Demand Charge, Energy Charge, Delivery Voltage Credit, Power Factor billing, and Emergency Relay Power Supply Charge.

When the customer takes energy metered at subtransmission or higher voltage, a discount of 2% will apply to the Demand Charge, Energy Charge, Delivery Voltage Credit, Power Factor billing, and Emergency Relay Power Supply Charge.

DELIVERY VOLTAGE CREDIT: When the customer takes service at primary voltage a discount of 79¢ per kW of billing demand will apply. When the customer takes service at subtransmission or higher voltage, a discount of $2.45 per kW of billing demand will apply.

EMERGENCY RELAY POWER SUPPLY CHARGE: The monthly charge for emergency relay power supply service shall be 63¢ per kW of billing demand. This charge is in addition to the compensation the customer must make to the Company as a contribution-in-aid of construction.

FUEL CHARGE: See Sheet Nos. 6.020 and 6.021.

ENERGY CONSERVATION CHARGE: See Sheet Nos. 6.020 and 6.021.

CAPACITY CHARGE: See Sheet Nos. 6.020 and 6.021.

ENVIRONMENTAL COST RECOVERY CHARGE: See Sheet Nos. 6.020 and 6.021.

FLORIDA GROSS RECEIPTS TAX: See Sheet No. 6.021.

FRANCHISE FEE CHARGE: See Sheet No. 6.021.

PAYMENT OF BILLS: See Sheet No. 6.022.

ISSUED BY: N. G. Tower, President **DATE EFFECTIVE:**

TECO TAMPA ELECTRIC AN EMERA COMPANY

TWENTY-SECOND REVISED SHEET NO. 6.340
CANCELS TWENTY-FIRST REVISED SHEET NO. 6.340

TIME OF DAY
INTERRUPTIBLE SERVICE
(CLOSED TO NEW BUSINESS AS OF MAY 7, 2009)

SCHEDULE: IST

AVAILABLE: Entire Service Area.

APPLICABLE: To be eligible for service under Rate Schedule IST, a customer must have been taking interruptible service under rate schedules IS-1, IST-1, IS-3, IST-3, SBI-1, or SBI-3 on May 6, 2009 and have signed the Agreement for the Purchase of Industrial Load Management Service under Rate Schedule GSLM-2. When electric service is desired at more than one location, each such location or point of delivery shall be considered as a separate customer. Resale not permitted.

CHARACTER OF SERVICE: The electric energy supplied under this schedule is three phase primary voltage or higher.

LIMITATION OF SERVICE: Standby service is permitted only for customers who generate less than 20% of their on-site load requirements or whose generating equipment is used for emergency purposes.

Basic Service Charge:

Primary Metering Voltage	$ 627.06
Subtransmission Metering Voltage	$2,391.29

Demand Charge:
$1.99 per KW of billing demand

Energy Charge:
2.524¢ per KWH

Continued to Sheet No. 6.345

ISSUED BY: N. G. Tower, President **DATE EFFECTIVE:**

TECO TAMPA ELECTRIC AN EMERA COMPANY

THIRD REVISED SHEET NO. 6.345
CANCELS SECOND REVISED SHEET NO. 6.345

Continued from Sheet No. 6.340

DEFINITIONS OF THE USE PERIODS: All time periods stated in clock time. (Meters are programmed to automatically adjust for changes from standard to daylight saving time and vice-versa.)

Peak Hours:	April 1 - October 31	November 1 - March 31
(Monday-Friday)	12:00 Noon - 9:00 PM	6:00 AM - 10:00 AM and 6:00 PM - 10:00 PM

Off-Peak Hours: All other weekday hours, and all hours on Saturdays, Sundays, New Year's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day and Christmas Day shall be off-peak.

BILLING DEMAND: The highest measured 30-minute interval KW demand during the billing period.

MINIMUM CHARGE: The Basic Service Charge and any Minimum Charge associated with optional riders.

POWER FACTOR: When the average power factor during the month is less than 85%, the monthly bill will be increased 0.202¢ for each kVARh by which the reactive energy numerically exceeds 0.619744 times the billing energy. When the average power factor during the month is greater than 90%, the monthly bill will be decreased 0.101¢ for each kVARh by which the reactive energy is numerically less than 0.484322 times the billing energy.

Continued to Sheet No. 6.350

ISSUED BY: N. G. Tower, President **DATE EFFECTIVE:**

TECO TAMPA ELECTRIC AN EMERA COMPANY

TWENTY-SEVENTH REVISED SHEET NO. 6.350
CANCELS TWENTY-SIXTH REVISED SHEET NO. 6.350

Continued from Sheet No. 6.345

METERING VOLTAGE ADJUSTMENT: When the customer takes energy metered at subtransmission or higher voltage, a discount of 1% of the energy and demand charge will apply to the Demand Charge, Energy Charge, Delivery Voltage Credit, Power Factor billing, and Emergency Relay Power Supply Charge.

DELIVERY VOLTAGE CREDIT: When the customer furnishes and installs all subtransmission or higher voltage to utilization voltage substation transformation, a discount of 55¢ per KW of billing demand will apply.

EMERGENCY RELAY POWER SUPPLY CHARGE: The monthly charge for emergency relay power supply service shall be 78¢ per KW of billing demand. This charge is in addition to the compensation the customer must make to the Company as a contribution-in-aid of construction.

FUEL CHARGE: See Sheet Nos. 6.020 and 6.021.

ENERGY CONSERVATION CHARGE: See Sheet Nos. 6.020 and 6.021.

CAPACITY CHARGE: See Sheet Nos. 6.020 and 6.021.

ENVIRONMENTAL COST RECOVERY CHARGE: See Sheet Nos. 6.020 and 6.021.

FLORIDA GROSS RECEIPTS TAX: See Sheet No. 6.021.

FRANCHISE FEE CHARGE: See Sheet No. 6.021.

PAYMENT OF BILLS: See Sheet No. 6.025.

ISSUED BY: N. G. Tower, President **DATE EFFECTIVE:**

TECO TAMPA ELECTRIC AN EMERA COMPANY

TENTH REVISED SHEET NO. 6.565
CANCELS NINTH REVISED SHEET NO. 6.565

Continued from Sheet No. 6.560

MONTHLY RATES:
Basic Service Charge: $15.12

Energy and Demand Charges: 5.182¢ per kWh (for all pricing periods)

MINIMUM CHARGE: The Basic Service Charge.

FUEL CHARGE: See Sheet Nos. 6.020 and 6.021.

ENERGY CONSERVATION CHARGE: See Sheet Nos. 6.020 and 6.021.

CAPACITY CHARGE: See Sheet Nos. 6.020 and 6.021.

ENVIRONMENTAL COST RECOVERY CHARGE: See Sheet Nos. 6.020 and 6.021.

FLORIDA GROSS RECEIPTS TAX: See Sheet No. 6.021.

FRANCHISE FEE CHARGE: See Sheet No. 6.021.

PAYMENT OF BILLS: See Sheet No. 6.022.

DETERMINATION OF PRICING PERIODS: Pricing periods are established by season for weekdays and weekends. The pricing periods for price levels P_1 (Low Cost Hours), P_2 (Moderate Cost Hours) and P_3 (High Cost Hours) are as follows:

May through October	**P_1**	**P_2**	**P_3**
Weekdays	11 P.M. to 6 A.M.	6 A.M. to 1 P.M. 6 P.M. to 11 P.M.	1 P.M. to 6 P.M.
Weekends	11 P.M. to 6 A.M.	6 A.M. to 11 P.M.	----------
November through April	**P_1**	**P_2**	**P_3**
Weekdays	11 P.M. to 5 A.M.	5 A.M. to 6 A.M. 10 A.M. to 11 P.M.	6 A.M. to 10 A.M.
Weekends	11 P.M. to 6 A.M.	6 A.M. to 11 P.M.	----------

The pricing periods for price level P_4 (Critical Cost Hours) shall be determined at the sole discretion of the Company. Level P_4 hours shall not exceed 134 hours per year.

Continued to Sheet No. 6.570

TECO TAMPA ELECTRIC AN EMERA COMPANY

FOURTEENTH REVISED SHEET NO. 6.600
CANCELS THIRTEENTH REVISED SHEET NO. 6.600

FIRM STANDBY AND SUPPLEMENTAL SERVICE

SCHEDULE: SBF

AVAILABLE: Entire service area.

APPLICABLE: Required for all self-generating Customers whose generating capacity in kilowatts (exclusive of emergency generation equipment) exceeds 20% of their site load in kilowatts and who take firm service from the utility. Also available to self-generating Customers whose generating capacity in kilowatts does not exceed 20% of their site load in kilowatts, but who agree to all the terms and conditions of this rate schedule. Resale not permitted.

CHARACTER OF SERVICE: A-C; 60 cycles; 3 phase; at any standard company voltage.

LIMITATION OF SERVICE: A customer taking service under this tariff must sign a Tariff Agreement for the Purchase of Firm Standby and Supplemental Service. (See Sheet No. 7.600)

MONTHLY RATE:

Basic Service Charge:

Secondary Metering Voltage	$ 55.44
Primary Metering Voltage	$ 156.26
Subtransmission Metering Voltage	$1,023.26

CHARGES FOR STANDBY SERVICE:

Demand Charge:

$ 1.96 per kW-Month of Standby Demand
(Local Facilities Reservation Charge)

plus the greater of:

$ 1.56 per kW-Month of Standby Demand
(Power Supply Reservation Charge) or

$ 0.62 per kW-Day of Actual Standby Billing Demand
(Power Supply Demand Charge)

Energy Charge:

.921¢ per Standby kWh

Continued to Sheet No. 6.601

ISSUED BY: N. G. Tower, President **DATE EFFECTIVE:**

TECO TAMPA ELECTRIC AN EMERA COMPANY

FIFTEENTH REVISED SHEET NO. 6.601
CANCELS FOURTEENTH REVISED SHEET NO. 6.601

Continued from Sheet No. 6.600

CHARGES FOR SUPPLEMENTAL SERVICE:

Demand Charge:
$9.74 per kW-Month of Supplemental Billing Demand (Supplemental Billing Demand Charge)

Energy Charge:
1.596¢ per Supplemental kWh

DEFINITIONS OF THE USE PERIODS: All time periods stated in clock time. (Meters are programmed to automatically adjust for changes from standard to daylight saving time and vice-versa.)

	April 1 - October 31	November 1 - March 31
Peak Hours: (Monday-Friday)	12:00 Noon - 9:00 PM	6:00 AM - 10:00 AM and 6:00 PM - 10:00 PM

Off-Peak Hours: All other weekday hours, and all hours on Saturdays, Sundays, New Year's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day and Christmas Day shall be off-peak.

BILLING UNITS:

Demand Units: Metered Demand - The highest measured 30-minute interval kW demand served by the company during the month.

Site Load - The highest kW total of Customer generation plus deliveries by the company less deliveries to the Company, occurring in the same 30-minute interval, during the month.

Normal Generation - The generation level equaled or exceeded by the Customer's generation 10% of the metered intervals during the previous twelve months.

Supplemental Billing Demand - The amount, if any, by which the highest Site Load during any 30-minute interval in the month exceeds Normal Generation, but no greater than Metered Demand.

Continued to Sheet No. 6.602

ISSUED BY: N. G. Tower, President **DATE EFFECTIVE:**

TECO TAMPA ELECTRIC AN EMERA COMPANY

SIXTH REVISED SHEET NO. 6.602
CANCELS FIFTH REVISED SHEET NO. 6.602

Continued from Sheet No. 6.601

Contract Standby Demand - As established pursuant to the Tariff Agreement for the Purchase of Firm Standby and Supplemental Service. Anytime a customer registers a Standby Demand that is higher than the existing Contract Standby Demand, that Standby Demand will become the new Contract Standby Demand, beginning with the following period.

Standby Demand - The greater of Contract Standby Demand or the amount by which Metered Demand exceeds Supplemental Billing Demand, but no greater than Normal Generation.

Actual Standby Billing Demand - The summation of the daily amounts by which the highest on-peak measured 30-minute interval kW demands served by the Company exceed the monthly Supplemental Billing Demand.

Energy Units: Energy provided by the Company during each 30-minute period up to the Supplemental Demand level shall be billed as Supplemental kWh. The remaining energy shall be billed as Standby kWh.

MINIMUM CHARGE: The Basic Service Charge, Local Facilities Reservation Charge, Power Supply Reservation Charge, and any Minimum Charge associated with optional riders.

TERM OF SERVICE: Any customer receiving service under this schedule will be required to give the Company written notice at least 60 months prior to transferring to a firm non-standby schedule. Such notice shall be irrevocable unless the Company and the customer should mutually agree to void the notice.

TEMPORARY DISCONTINUANCE OF SERVICE: Where the use of energy is seasonal or intermittent, no adjustments will be made for a temporary discontinuance of service. Any customer prior to resuming service within 12 months after such service was discontinued will be required to pay all charges which would have been billed if service had not been discontinued.

POWER FACTOR: When the average power factor during the month is less than 85%, the monthly bill will be increased 0.202¢ for each kVARh by which the reactive energy numerically exceeds 0.619744 times the billing energy. When the average power factor during the month is greater than 90%, the monthly bill will be decreased 0.101¢ for each kVARh by which the reactive energy is numerically less than 0.484322 times the billing energy.

Continued to Sheet No. 6.603

TECO TAMPA ELECTRIC AN EMERA COMPANY

SEVENTEENTH REVISED SHEET NO. 6.603
CANCELS SIXTEENTH REVISED SHEET NO. 6.603

Continued from Sheet No. 6.602

METERING VOLTAGE ADJUSTMENT: When the customer takes energy metered at primary voltage, a discount of 1% will apply to the Demand Charge, Energy Charge, Delivery Voltage Credit, Power Factor billing, and Emergency Relay Power Supply Charge.

When the customer takes energy metered at subtransmission or higher voltage, a discount of 2% will apply to the Demand Charge, Energy Charge, Delivery Voltage Credit, Power Factor billing, and Emergency Relay Power Supply Charge.

DELIVERY VOLTAGE CREDIT: When the customer takes service at primary voltage, a discount of 79¢ per kW of Supplemental Demand and 63¢ per kW of Standby Demand will apply.

When the customer takes service at subtransmission or higher voltage, a discount of $2.45 per kW of Supplemental Demand and $1.97 per kW of Standby Demand will apply.

EMERGENCY RELAY POWER SUPPLY CHARGE: The monthly charge for emergency relay power supply service shall be 63¢ per kW of Supplemental Demand and Standby Demand. This charge is in addition to the compensation the customer must make to the Company as a contribution-in-aid of construction.

FUEL CHARGE: See Sheet Nos. 6.020 and 6.021. Note: Standby fuel charges shall be based on the time of use (i.e., peak and off-peak) fuel rates for Rate Schedule SBF. Supplemental fuel charges shall be based on the standard fuel rate for Rate Schedule SBF.

ENERGY CONSERVATION CHARGE: See Sheet Nos. 6.020 and 6.021.

CAPACITY CHARGE: See Sheet Nos. 6.020 and 6.021.

ENVIRONMENTAL COST RECOVERY CHARGE: See Sheet Nos. 6.020 and 6.021.

FLORIDA GROSS RECEIPTS TAX: See Sheet No. 6.021.

FRANCHISE FEE CHARGE: See Sheet No. 6.021.

PAYMENT OF BILLS: See Sheet No. 6.022.

ISSUED BY: N. G. Tower, President **DATE EFFECTIVE:**

TECO TAMPA ELECTRIC AN EMERA COMPANY

ELEVENTEENTH REVISED SHEET NO. 6.605
CANCELS TENTH REVISED SHEET NO. 6.605

TIME-OF-DAY
FIRM STANDBY AND SUPPLEMENTAL SERVICE
(OPTIONAL)

SCHEDULE: SBFT

AVAILABLE: Entire service area.

APPLICABLE: Required for all self-generating Customers whose generating capacity in kilowatts (exclusive of emergency generation equipment) exceeds 20% of their site load in kilowatts and who take firm service from the utility. Also available to self-generating Customers whose generating capacity in kilowatts does not exceed 20% of their site load in kilowatts, but who agree to all the terms and conditions of this rate schedule. Resale not permitted.

CHARACTER OF SERVICE: A-C; 60 cycles; 3 phase; at any standard company voltage.

LIMITATION OF SERVICE: A Customer taking service under this tariff must sign a Tariff Agreement for the Purchase of Firm Standby and Supplemental Service. (See Sheet No. 7.600)

MONTHLY RATE:

Basic Service Charge:

Secondary Metering Voltage	$ 55.44
Primary Metering Voltage	$ 156.26
Subtransmission Metering Voltage	$1,023.26

CHARGES FOR STANDBY SERVICE:

Demand Charge:

$ 1.96 per kW-Month of Standby Demand
(Local Facilities Reservation Charge)
plus the greater of:
$ 1.56 per kW-Month of Standby Demand
(Power Supply Reservation Charge) or
$ 0.62 per kW-Day of Actual Standby Billing Demand
(Power Supply Demand Charge)

Energy Charge:

.921¢ per Standby kWh

Continued to Sheet No. 6.606

ISSUED BY: N. G. Tower, President **DATE EFFECTIVE:**

TECO TAMPA ELECTRIC AN EMERA COMPANY

TWELFTH REVISED SHEET NO. 6.606
CANCELS ELEVENTH REVISED SHEET NO. 6.606

Continued from Sheet No. 6.605

CHARGES FOR SUPPLEMENTAL SERVICE

Demand Charge:

$3.28	per kW-Month of Supplemental Demand (Supplemental Billing Demand Charge), plus
$6.45	per kW-Month of Supplemental Peak Demand (Supplemental Peak Billing Demand Charge)

Energy Charge:

2.922¢	per Supplemental kWh during peak hours
1.055¢	per Supplemental kWh during off-peak hours

DEFINITIONS OF THE USE PERIODS: All time periods stated in clock time. (Meters are programmed to automatically adjust for changes from standard to daylight saving time and vice-versa.)

	April 1 - October 31	November 1 - March 31
Peak Hours: (Monday-Friday)	12:00 Noon - 9:00 PM	6:00 AM - 10:00 AM and 6:00 PM - 10:00 PM

Off-Peak Hours: All other weekday hours, and all hours on Saturdays, Sundays, New Year's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day and Christmas Day shall be off-peak.

BILLING UNITS:

Demand Units: Metered Demand - The highest measured 30-minute interval kW demand served by the Company during the month.

Metered Peak Demand - The highest measured 30-minute interval kW demand served by the Company during the peak hours.

Site Load - The highest kW total of Customer generation plus deliveries by the company less deliveries to the company, occurring in the same 30-minute interval, during the month.

Continued to Sheet No. 6.607

TECO TAMPA ELECTRIC AN EMERA COMPANY

FOURTEENTH REVISED SHEET NO. 6.608
CANCELS THIRTEENTH REVISED SHEET NO. 6.608

Continued from Sheet No. 6.607

TERM OF SERVICE: Any customer receiving service under this schedule will be required to give the Company written notice at least 60 months prior to transferring to a firm non-standby schedule. Such notice shall be irrevocable unless the Company and the customer should mutually agree to void the notice.

TEMPORARY DISCONTINUANCE OF SERVICE: Where the use of energy is seasonal or intermittent, no adjustments will be made for a temporary discontinuance of service. Any customer prior to resuming service within 12 months after such service was discontinued will be required to pay all charges which would have been billed if service had not been discontinued.

POWER FACTOR: When the average power factor during the month is less than 85%, the monthly bill will be increased 0.202¢ for each kVARh by which the reactive energy numerically exceeds 0.619744 times the billing energy. When the average power factor during the month is greater than 90%, the monthly bill will be decreased 0.101¢ for each kVARh by which the reactive energy is numerically less than 0.484322 times the billing energy.

METERING VOLTAGE ADJUSTMENT: When the customer takes energy metered at primary voltage, a discount of 1% will apply to the Demand Charges, Energy Charges, Delivery Voltage Credit, Power Factor billing,and Emergency Relay Power Supply Charge.

When the customer takes energy metered at subtransmission or higher voltage, a discount of 2% will apply to the Demand Charges, Energy Charges, Delivery Voltage Credit, Power Factor billing,and Emergency Relay Power Supply Charge.

DELIVERY VOLTAGE CREDIT: When the customer takes service at primary voltage, a discount of 79¢ per kW of Supplemental Demand and 63¢ per kW of Standby Demand will apply.

When the customer takes service at subtransmission or higher voltage, a discount of $2.45 per kW of Supplemental Demand and $1.97 per kW of Standby Demand will apply.

EMERGENCY RELAY POWER SUPPLY CHARGE: The monthly charge for emergency relay power supply service shall be 63¢ per kW of Supplemental Demand and Standby Demand. This charge is in addition to the compensation the customer must make to the Company as a contribution-in-aid of construction.

Continued to Sheet No. 6.609

TECO TAMPA ELECTRIC AN EMERA COMPANY

TENTH REVISED SHEET NO. 6.700
CANCELS NINTH REVISED SHEET NO. 6.700

INTERRUPTIBLE STANDBY AND SUPPLEMENTAL SERVICE
(CLOSED TO NEW BUSINESS AS OF MAY 7, 2009)

SCHEDULE: SBI

AVAILABLE: Entire service area.

APPLICABLE: Required for all self-generating customers eligible for service under rate schedules IS or IST whose generating capacity in kilowatts (exclusive of emergency generation equipment) exceeds 20% of their site load in kilowatts. Also available to self-generating customers eligible for service under rate schedules IS or IST whose generating capacity in kilowatts does not exceed 20% of their site load in kilowatts, but who agree to all the terms and conditions of this rate schedule. To be eligible for service under this rate schedule, a customer must have been taking interruptible service under rate schedules IS-1, IST-1, IS-3, IST-3, SBI-1, or SBI-3 on May 6, 2009 and have signed the Supplemental Tariff Agreement for the Purchase of Industrial Standby and Supplemental Load Management Rider Service. Resale not permitted.

CHARACTER OF SERVICE: The electric energy supplied under this schedule is three phase primary voltage or higher

LIMITATION OF SERVICE: A customer taking service under this tariff must sign the Tariff Agreement for the Purchase of Standby and Supplemental Service

MONTHLY RATE:

Basic Service Charge:

Primary Metering Voltage	$652.26
Subtransmission Metering Voltage	$2,416.50

Demand Charge:

$1.99 per KW-Month of Supplemental Demand (Supplemental Demand Charge)
$1.47 per KW-Month of Standby Demand (Local Facilities Reservation Charge)

plus the greater of:
$1.21 per KW-Month of Standby Demand (Power Supply Reservation Charge); or
$0.48 per KW-Day of Actual Standby Billing Demand (Power Supply Demand Charge)

Continued to Sheet No. 6.705

ISSUED BY: N. G. Tower, President **DATE EFFECTIVE:**

TECO TAMPA ELECTRIC AN EMERA COMPANY

FIFTH REVISED SHEET NO. 6.705
CANCELS FOURTH REVISED SHEET NO. 6.705

Continued from Sheet No. 6.700

Energy Charge:
2.524¢ per Supplemental KWH
1.015¢ per Standby KWH

DEFINITIONS OF THE USE PERIODS: All time periods stated in clock time. (Meters are programmed to automatically adjust for changes from standard to daylight saving time and vice-versa.)

	April 1 - October 31	November 1 - March 31
Peak Hours: (Monday-Friday)	12:00 Noon - 9:00 PM	6:00 AM - 10:00 AM and 6:00 PM - 10:00 PM

Off-Peak Hours: All other weekday hours, and all hours on Saturdays, Sundays, New Year's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day and Christmas Day shall be off-peak.

BILLING UNITS:

Demand Units: Metered Demand - The highest measured 30-minute interval KW demand served by the company during the month.

Site Load - The highest KW total of Customer generation plus deliveries by the Company less deliveries to the company, occurring in the same 30-minute interval, during the month.

Normal Generation - The generation level equaled or exceeded by the customer's generation 10% of the metered intervals during the previous twelve months.

Supplemental Demand - The amount, if any, by which the highest Site Load during any 30-minute interval in the month exceeds Normal Generation, but no greater than Metered Demand.

Continued to Sheet No. 6.710

ISSUED BY: N. G. Tower, President **DATE EFFECTIVE:**

TECO TAMPA ELECTRIC AN EMERA COMPANY

EIGHTH REVISED SHEET NO. 6.715
CANCELS SEVENTH REVISED SHEET NO. 6.715

Continued from Sheet No. 6.710

POWER FACTOR: When the average power factor during the month is less than 85%, the monthly bill will be increased 0.202¢ for each kVARh by which the reactive energy numerically exceeds 0.619744 times the billing energy. When the average power factor during the month is greater than 90%, the monthly bill will be decreased 0.101¢ for each kVARh by which the reactive energy is numerically less than 0.484322 times the billing energy.

METERING VOLTAGE ADJUSTMENT: When the customer takes energy metered at subtransmission or higher voltage, a discount of 1% will apply to the standby and supplemental demand charges, energy charges, Delivery Voltage Credit, Power Factor billing, and Emergency Relay Power Supply Charges.

DELIVERY VOLTAGE CREDIT: When the customer furnishes and installs all subtransmission or higher voltage to utilization voltage substation transformation, a discount of 55¢ per KW of Supplemental Demand and 34¢ per KW of Standby Demand will apply.

EMERGENCY RELAY POWER SUPPLY CHARGE: The monthly charge for emergency relay power supply service shall be 78¢ per KW of Supplemental Demand and Standby Demand. This charge is in addition to the compensation the customer must make to the Company as a contribution-in-aid of construction.

FUEL CHARGE: Supplemental energy may be billed at either standard or time-of-day fuel rates at the option of the customer. See Sheet Nos. 6.020 and 6.021.

ENERGY CONSERVATION CHARGE: See Sheet Nos. 6.020 and 6.021.

CAPACITY CHARGE: See Sheet Nos. 6.020 and 6.021.

ENVIRONMENTAL COST RECOVERY CHARGE: See Sheet Nos. 6.020 and 6.021.

FLORIDA GROSS RECEIPTS TAX: See Sheet No. 6.021.

FRANCHISE FEE CHARGE: See Sheet No. 6.021.

PAYMENT OF BILLS: See Sheet No. 6.022.

ISSUED BY: N. G. Tower, President **DATE EFFECTIVE:**

TECO TAMPA ELECTRIC AN EMERA COMPANY

EIGHTH REVISED SHEET NO. 6.805
CANCELS SEVENTH REVISED SHEET NO. 6.805

Continued from Sheet No. 6.800

MONTHLY RATE:

High Pressure Sodium Fixture, Maintenance, and Base Energy Charges:

Rate Code			Lamp Size				Charges per Unit ($)			
					kWh				Base Energy[4]	
Dusk to Dawn	Timed Svc.	Description	Initial Lumens[2]	Lamp Wattage[3]	Dusk to Dawn	Timed Svc.	Fixture	Maint.	Dusk to Dawn	Timed Svc.
800	860	Cobra[1]	4,000	50	20	10	3.16	2.48	0.55	0.27
802	862	Cobra/Nema[1]	6,300	70	29	14	3.20	2.11	0.79	0.38
803	863	Cobra/Nema[1]	9,500	100	44	22	3.63	2.33	1.20	0.60
804	864	Cobra[1]	16,000	150	66	33	4.18	2.02	1.80	0.90
805	865	Cobra[1]	28,500	250	105	52	4.87	2.60	2.86	1.42
806	866	Cobra[1]	50,000	400	163	81	5.09	2.99	4.45	2.21
468	454	Flood[1]	28,500	250	105	52	5.37	2.60	2.86	1.42
478	484	Flood[1]	50,000	400	163	81	5.71	3.00	4.45	2.21
809	869	Mongoose[1]	50,000	400	163	81	6.50	3.02	4.45	2.21
509	508	Post Top (PT)[1]	4,000	50	20	10	3.98	2.48	0.55	0.27
570	530	Classic PT[1]	9,500	100	44	22	11.85	1.89	1.20	0.60
810	870	Coach PT[1]	6,300	70	29	14	4.71	2.11	0.79	0.38
572	532	Colonial PT[1]	9,500	100	44	22	11.75	1.89	1.20	0.60
573	533	Salem PT[1]	9,500	100	44	22	9.03	1.89	1.20	0.60
550	534	Shoebox[1]	9,500	100	44	22	8.01	1.89	1.20	0.60
566	536	Shoebox[1]	28,500	250	105	52	8.69	3.18	2.86	1.42
552	538	Shoebox[1]	50,000	400	163	81	9.52	2.44	4.45	2.21

[1] Closed to new business
[2] Lumen output may vary by lamp configuration and age.
[3] Wattage ratings do not include ballast losses.
[4] The Base Energy charges are calculated by multiplying the kWh times the lighting base energy rate of 2.494¢ per kWh for each fixture.

Continued to Sheet No. 6.806

ISSUED BY: N. G. Tower, President

DATE EFFECTIVE:

TECO TAMPA ELECTRIC AN EMERA COMPANY

SIXTH REVISED SHEET NO. 6.806
CANCELS FIFTH REVISED SHEET NO. 6.806

Continued from Sheet No. 6.805

MONTHLY RATE:

Metal Halide Fixture, Maintenance, and Base Energy Charges:

Rate Code			Lamp Size				Charges per Unit ($)			
					kWh				Base Energy[4]	
Dusk to Dawn	Timed Svc.	Description	Initial Lumens[2]	Lamp Wattage[3]	Dusk to Dawn	Timed Svc.	Fixture	Maint.	Dusk to Dawn	Timed Svc.
704	724	Cobra[1]	29,700	350	138	69	7.53	4.99	3.76	1.88
520	522	Cobra[1]	32,000	400	159	79	6.03	4.01	4.34	2.15
705	725	Flood[1]	29,700	350	138	69	8.55	5.04	3.76	1.88
556	541	Flood[1]	32,000	400	159	79	8.36	4.02	4.34	2.15
558	578	Flood[1]	107,800	1,000	383	191	10.50	8.17	10.44	5.21
701	721	General PT[1]	12,000	150	67	34	10.60	3.92	1.83	0.93
574	548	General PT[1]	14,400	175	74	37	10.89	3.73	2.02	1.01
700	720	Salem PT[1]	12,000	150	67	34	9.33	3.92	1.83	0.93
575	568	Salem PT[1]	14,400	175	74	37	9.38	3.74	2.02	1.01
702	722	Shoebox[1]	12,000	150	67	34	7.22	3.92	1.83	0.93
564	549	Shoebox[1]	12,800	175	74	37	7.95	3.70	2.02	1.01
703	723	Shoebox[1]	29,700	350	138	69	9.55	4.93	3.76	1.88
554	540	Shoebox[1]	32,000	400	159	79	10.02	3.97	4.34	2.15
576	577	Shoebox[1]	107,800	1,000	383	191	16.50	8.17	10.44	5.21

[1] Closed to new business
[2] Lumen output may vary by lamp configuration and age.
[3] Wattage ratings do not include ballast losses.
[4] The Base Energy charges are calculated by multiplying the kWh times the lighting base energy rate of 2.494¢ per kWh for each fixture.

Continued to Sheet No. 6.808

ISSUED BY: N. G. Tower, President **DATE EFFECTIVE:**

TECO TAMPA ELECTRIC AN EMERA COMPANY

SEVENTH REVISED SHEET NO. 6.808
CANCELS SIXTH REVISED SHEET NO. 6.808

Continued from Sheet No. 6.806

MONTHLY RATE:

LED Fixture, Maintenance, and Base Energy Charges:

Rate Code		Description	Size				Charges per Unit ($)			
					kWh[1]				Base Energy[4]	
Dusk to Dawn	Timed Svc.		Initial Lumens[2]	Lamp Wattage[3]	Dusk to Dawn	Timed Svc.	Fixture	Maintenance	Dusk to Dawn	Timed Svc.
828	848	Roadway[1]	5,155	56	20	10	7.27	1.74	0.55	0.27
820	840	Roadway [1]	7,577	103	36	18	11.15	1.19	0.98	0.49
821	841	Roadway[1]	8,300	106	37	19	11.15	1.20	1.01	0.52
829	849	Roadway[1]	15,285	157	55	27	11.10	2.26	1.50	0.74
822	842	Roadway[1]	15,300	196	69	34	14.58	1.26	1.88	0.93
823	843	Roadway[1]	14,831	206	72	36	16.80	1.38	1.96	0.98
835	855	Post Top[1]	5,176	60	21	11	16.53	2.28	0.57	0.30
824	844	Post Top[1]	3,974	67	24	12	19.67	1.54	0.65	0.33
825	845	Post Top[1]	6,030	99	35	17	20.51	1.56	0.95	0.46
836	856	Post Top[1]	7,360	100	35	18	16.70	2.28	0.95	0.49
830	850	Area-Lighter[1]	14,100	152	53	27	14.85	2.51	1.45	0.74
826	846	Area-Lighter[1]	13,620	202	71	35	19.10	1.41	1.94	0.95
827	847	Area-Lighter[1]	21,197	309	108	54	20.60	1.55	2.95	1.47
831	851	Flood[1]	22,122	238	83	42	15.90	3.45	2.26	1.15
832	852	Flood[1]	32,087	359	126	63	19.16	4.10	3.44	1.72
833	853	Mongoose[1]	24,140	245	86	43	14.71	3.04	2.35	1.17
834	854	Mongoose[1]	32,093	328	115	57	16.31	3.60	3.14	1.55

[1] Closed to new business
[2] Average
[3] Average wattage. Actual wattage may vary by up to +/- 5 watts.
[4] The Base Energy charges are calculated by multiplying the kWh times the lighting base energy rate of 2.494¢ per kWh for each fixture.

Continued to Sheet No. 6.810

ISSUED BY: N. G. Tower, President **DATE EFFECTIVE:**

TECO TAMPA ELECTRIC AN EMERA COMPANY

SECOND REVISED SHEET NO. 6.809
CANCELS FIRST REVISED SHEET NO. 6.809

Continued from Sheet No. 6.808

MONTHLY RATE:

LED Fixture, Maintenance, and Base Energy Charges:

Rate Code			Size				Charges per Unit ($)			
					kWh(1))				Base Energy(3)	
Dusk to Dawn	Timed Svc.	Description	Initial Lumens(1)	Lamp Wattage(2)	Dusk to Dawn	Timed Svc.	Fixture	Maint.	Dusk to Dawn	Timed Svc.
912	981	Roadway	2,600	27	9	5	4.83	1.74	0.25	0.14
914		Roadway	5,392	47	16		5.97	1.74	0.44	
921		Roadway/Area	8,500	88	31		8.97	1.74	0.85	
926	982	Roadway	12,414	105	37	18	6.83	1.19	1.01	0.49
932		Roadway/Area	15,742	133	47		14.15	1.38	1.28	
935		Area-Lighter	16,113	143	50		11.74	1.41	1.36	
937		Roadway	16,251	145	51		8.61	2.26	1.39	
941	983	Roadway	22,233	182	64	32	11.81	2.51	1.75	0.87
945		Area-Lighter	29,533	247	86		16.07	2.51	2.35	
947	984	Area-Lighter	33,600	330	116	58	20.13	1.55	3.16	1.58
951	985	Flood	23,067	199	70	35	11.12	3.45	1.91	0.95
953	986	Flood	33,113	255	89	45	21.48	4.10	2.43	1.23
956	987	Mongoose	23,563	225	79	39	11.78	3.04	2.15	1.06
958		Mongoose	34,937	333	117		17.84	3.60	3.19	
965		Granville Post Top (PT)	3,024	26	9		5.80	2.28	0.25	
967	988	Granville PT	4,990	39	14	7	13.35	2.28	0.38	0.19
968	989	Granville PT Enh(4)	4,476	39	14	7	15.35	2.28	0.38	0.19
971		Salem PT	5,240	55	19		10.95	1.54	0.52	
972		Granville PT	7,076	60	21		14.62	2.28	0.57	
973		Granville PT Enh(4)	6,347	60	21		16.62	2.28	0.57	
975	990	Salem PT	7,188	76	27	13	13.17	1.54	0.74	.35

(1) Average
(2) Average wattage. Actual wattage may vary by up to +/- 10 %.
(3) The Base Energy charges are calculated by multiplying the kWh times the lighting base energy rate of 2.494¢ per kWh for each fixture.
(4) Enhanced Post Top. Customizable decorative options

Continued to Sheet No. 6.810

ISSUED BY: N. G. Tower, President **DATE EFFECTIVE:**

TECO TAMPA ELECTRIC AN EMERA COMPANY

SIXTH REVISED SHEET NO. 6.815
CANCELS FIFTH REVISED SHEET NO. 6.815

Continued from Sheet No. 6.810

Miscellaneous Facilities Charges:

Rate Code	Description	Monthly Facility Charge	Monthly Maintenance Charge
563	Timer	$7.54	$1.43
569	PT Bracket (accommodates two post top fixtures)	$4.27	$0.06

NON-STANDARD FACILITIES AND SERVICES:

The customer shall pay all costs associated with additional company facilities and services that are not considered standard for providing lighting service, including but not limited to, the following:

1. relays;
2. distribution transformers installed solely for lighting service;
3. protective shields;
4. bird deterrent devices;
5. light trespass shields;
6. light rotations;
7. light pole relocations;
8. devices required by local regulations to control the levels or duration of illumination including associated planning and engineering costs;
9. removal and replacement of pavement required to install underground lighting cable; and
10. directional boring.

MINIMUM CHARGE: The monthly charge.

FUEL CHARGE: See Sheet Nos. 6.020 and 6.021.

ENERGY CONSERVATION CHARGE: See Sheet Nos. 6.020 and 6.021.

CAPACITY CHARGE: See Sheet Nos. 6.020 and 6.021

ENVIRONMENTAL COST RECOVERY CHARGE: See Sheet Nos. 6.020 and 6.021

FLORIDA GROSS RECEIPTS TAX: See Sheet No. 6.021

FRANCHISE FEE: See Sheet No. 6.021

PAYMENT OF BILLS: See Sheet No. 6.022

SPECIAL CONDITIONS:
On customer-owned public street and highway lighting systems not subject to other rate schedules, the monthly rate for energy served at primary or secondary voltage, at the company's option, shall be 2.494¢ per kWh of metered usage, plus a Basic Service Charge of $10.57 per month and the applicable additional charges as specified on Sheet Nos. 6.020 and 6.021.

Continued to Sheet No. 6.820

TECO TAMPA ELECTRIC AN EMERA COMPANY

TENTH REVISED SHEET NO. 8.070
CANCELS NINTH REVISED SHEET NO. 8.070

Continued from Sheet No. 8.061

CHARGES/CREDITS TO QUALIFYING FACILITY

A. Basic Service Charges

A monthly Basic Service Charge will be rendered for maintaining an account for a Qualifying Facility engaged in either an As-Available Energy or Firm Capacity and Energy transaction and for other applicable administrative costs. Actual charges will depend on how the QF is interconnected to the Company.

QFs not directly interconnected to the Company, will be billed $990 monthly as a Basic Service Charge.

Monthly Basic Service charges, applicable to QFs directly interconnected to the Company, by Rate Schedule are:

Rate Schedule	Basic Service Charge ($)	Rate Schedule	Basic Service Charge ($)
RS	15.12	GST	20.16
GS	18.14	GSDT (secondary)	30.25
GSD (secondary)	30.25	GSDT (primary)	131.06
GSD (primary)	131.06	GSDT (subtrans.)	998.05
GSD (subtrans.)	998.05	SBFT (secondary)	55.44
SBF (secondary)	55.44	SBFT (primary)	156.26
SBF (primary)	156.26	SBFT (subtrans.)	1,023.26
SBF (subtrans.)	1,023.26	IST (primary)	627.06
IS (primary)	627.06	IST (subtrans.)	2,391.29
IS (subtrans.)	2,391.29		
SBI (primary)	652.26		
SBI (subtrans.)	2,416.50		

When appropriate, the Basic Service Charge will be deducted from the Qualifying Facility's monthly payment. A statement of the charges or payments due the Qualifying Facility will be rendered monthly. Payment normally will be made by the twentieth business day following the end of the billing period.

Continued to Sheet No. 8.071

TECO TAMPA ELECTRIC AN EMERA COMPANY

THIRD REVISED SHEET NO. 8.312
CANCELS SECOND REVISED SHEET NO. 8.312

Continued from Sheet No. 8.308

Should the CEP elect a Net Billing Arrangement, the hourly net capacity and energy sales delivered to the purchasing utility shall be purchased at the utility's avoided capacity and energy rates, where applicable, in accordance with FPSC Rules 25-17.0825 and 25-17.0832, F.A.C. Purchases from the interconnecting utility shall be billed at the retail rate schedule, under which the CEP load would receive service as a customer of the utility.

Although a billing option may be changed in accordance with FPSC Rule 25-17.082, F.A.C., the Contracted Capacity may only change through mutual negotiations satisfactory to the CEP and the Company.

Basic Service charges that are directly attributable to the purchase of firm capacity and energy from the CEP are deducted from the CEP's total monthly payment. A statement covering the charges and payments due the CEP is rendered monthly and payment normally is made by the 20th business day following the end of the Monthly Period.

CHARGES/CREDITS TO THE CEP:

1. **Basic Service Charges:** A monthly Basic Service Charge will be rendered for maintaining an account for the CEP engaged in either an As-Available Energy or firm capacity and energy transaction and for other applicable administrative costs. Actual charges will depend on how the CEP is interconnected to the Company.

   CEPs not directly interconnected to the Company, will be billed $990 monthly as a Basic Service Charge.

   Monthly Basic Service charges, applicable to CEPs directly interconnected to the Company, by Rate Schedule are:

RATE SCHEDULE	BASIC SERVICE CHARGE ($)	RATE SCHEDULE	BASIC SERVICE CHARGE ($)
RS	15.12		
GS	18.14	GST	20.16
GSD (secondary)	30.25	GSDT (secondary)	30.25
GSD (primary)	131.06	GSDT (primary)	131.06
GSD (subtrans.)	998.05	GSDT (subtrans.)	998.05
SBF (secondary)	55.44	SBFT (secondary)	55.44
SBF (primary)	156.26	SBFT (primary)	156.26
SBF (subtrans.)	1,023.26	SBFT (subtrans.)	1,023.26
IS (primary)	627.06	IST (primary)	627.06
IS (subtrans.)	2,391.29	IST (subtrans.)	2,391.29
SBI (primary)	652.26		
SBI (subtrans.)	2,416.50		

Continued to Sheet No. 8.314

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20180045-EI EXHIBIT: 6
PARTY: OFFICE OF PUBLIC COUNSEL – (DIRECT)
DESCRIPTION: Ralph Smith RCS-1

QUALIFICATIONS OF RALPH C. SMITH

Accomplishments

Mr. Smith's professional credentials include being a Certified Financial Planner™ professional, a Certified Rate of Return Analyst, a licensed Certified Public Accountant and attorney. He functions as project manager on consulting projects involving utility regulation, regulatory policy and ratemaking and utility management. His involvement in public utility regulation has included project management and in-depth analyses of numerous issues involving telephone, electric, gas, and water and sewer utilities.

Mr. Smith has performed work in the field of utility regulation on behalf of industry, public service commission staffs, state attorney generals, municipalities, and consumer groups concerning regulatory matters before regulatory agencies in Alabama, Alaska, Arizona, Arkansas, California, Connecticut, Delaware, Florida, Georgia, Hawaii, Illinois, Indiana, Kansas, Kentucky, Louisiana, Maine, Maryland, Massachusetts, Michigan, Minnesota, Mississippi, Missouri, New Jersey, New Mexico, New York, Nevada, North Carolina, North Dakota, Ohio, Oregon, Pennsylvania, South Carolina, South Dakota, Tennessee, Texas, Utah, Vermont, Virginia, Washington, Washington DC, West Virginia, Canada, Federal Energy Regulatory Commission and various state and federal courts of law. He has presented expert testimony in regulatory hearings on behalf of utility commission staffs and intervenors on several occasions.

Project manager in Larkin & Associates' review, on behalf of the Georgia Commission Staff, of the budget and planning activities of Georgia Power Company; supervised 13 professionals; coordinated over 200 interviews with Company budget center managers and executives; organized and edited voluminous audit report; presented testimony before the Commission. Functional areas covered included fossil plant O&M, headquarters and district operations, internal audit, legal, affiliated transactions, and responsibility reporting. All of our findings and recommendations were accepted by the Commission.

Key team member in the firm's management audit of the Anchorage Water and Wastewater Utility on behalf of the Alaska Commission Staff, which assessed the effectiveness of the Utility's operations in several areas; responsible for in-depth investigation and report writing in areas involving information systems, finance and accounting, affiliated relationships and transactions, and use of outside contractors. Testified before the Alaska Commission concerning certain areas of the audit report. AWWU concurred with each of Mr. Smith's 40 plus recommendations for improvement.

Co-consultant in the analysis of the issues surrounding gas transportation performed for the law firm of Cravath, Swaine & Moore in conjunction with the case of Reynolds Metals Co. vs. the Columbia Gas System, Inc.; drafted in-depth report concerning the regulatory treatment at both state and federal levels of issues such as flexible pricing and mandatory gas transportation.

Lead consultant and expert witness in the analysis of the rate increase request of the City of Austin - Electric Utility on behalf of the residential consumers. Among the numerous ratemaking issues addressed were the economies of the Utility's employment of outside services; provided both written and oral testimony outlining recommendations and their bases. Most of Mr. Smith's recommendations were adopted by the City Council and Utility in a settlement.

Key team member performing an analysis of the rate stabilization plan submitted by the Southern Bell Telephone & Telegraph Company to the Florida PSC; performed comprehensive analysis of the Company's projections and budgets which were used as the basis for establishing rates.

Lead consultant in analyzing Southwestern Bell Telephone separations in Missouri; sponsored the complex technical analysis and calculations upon which the firm's testimony in that case was based. He has also assisted in analyzing changes in depreciation methodology for setting telephone rates.

Lead consultant in the review of gas cost recovery reconciliation applications of Michigan Gas Utilities Company, Michigan Consolidated Gas Company, and Consumers Power Company. Drafted recommendations regarding the appropriate rate of interest to be applied to any over or under collections and the proper procedures and allocation methodology to be used to distribute any refunds to customer classes.

Lead consultant in the review of Consumers Power Company's gas cost recovery refund plan. Addressed appropriate interest rate and compounding procedures and proper allocation methodology.

Project manager in the review of the request by Central Maine Power Company for an increase in rates. The major area addressed was the propriety of the Company's ratemaking attrition adjustment in relation to its corporate budgets and projections.

Project manager in an engagement designed to address the impacts of the Tax Reform Act of 1986 on gas distribution utility operations of the Northern States Power Company. Analyzed the reduction in the corporate tax rate, uncollectibles reserve, ACRS, unbilled revenues, customer advances, CIAC, and timing of TRA-related impacts associated with the Company's tax liability.

Project manager and expert witness in the determination of the impacts of the Tax Reform Act of 1986 on the operations of Connecticut Natural Gas Company on behalf of the Connecticut Department of Public Utility Control - Prosecutorial Division, Connecticut Attorney General, and Connecticut Department of Consumer Counsel.

Lead Consultant for The Minnesota Department of Public Service ("DPS") to review the Minnesota Incentive Plan ("Incentive Plan") proposal presented by Northwestern Bell Telephone Company ("NWB") doing business as U S West Communications ("USWC"). Objective was to express an opinion as to whether current rates addressed by the plan were appropriate from a Minnesota intrastate revenue requirements and accounting perspective, and to assist in developing recommended modifications to NWB's proposed Plan.

Performed a variety of analytical and review tasks related to our work effort on this project. Obtained and reviewed data and performed other procedures as necessary (1) to obtain an understanding of the Company's Incentive Plan filing package as it relates to rate base, operating income, revenue requirements, and plan operation, and (2) to formulate an opinion concerning the reasonableness of current rates and of amounts included within the Company's Incentive Plan filing. These procedures included requesting and reviewing extensive discovery, visiting the Company's offices to review data, issuing follow-up information requests in many instances, telephone and on-site discussions with Company representatives, and frequent discussions with counsel and DPS Staff assigned to the project.

Lead Consultant in the regulatory analysis of Jersey Central Power & Light Company for the Department of the Public Advocate, Division of Rate Counsel. Tasks performed included on-site review and audit of Company, identification and analysis of specific issues, preparation of data requests, testimony, and cross examination questions. Testified in Hearings.

Assisted the NARUC Committee on Management Analysis with drafting the Consultant Standards for Management Audits.

Presented training seminars covering public utility accounting, tax reform, ratemaking, affiliated transaction auditing, rate case management, and regulatory policy in Maine, Georgia, Kentucky, and Pennsylvania. Seminars were presented to commission staffs and consumer interest groups.

Previous Positions

With Larkin, Chapski and Co., the predecessor firm to Larkin & Associates, was involved primarily in utility regulatory consulting, and also in tax planning and tax research for businesses and individuals, tax return preparation and review, and independent audit, review and preparation of financial statements.

Installed computerized accounting system for a realty management firm.

Education

Bachelor of Science in Administration in Accounting, with distinction, University of Michigan, Dearborn, 1979.

Master of Science in Taxation, Walsh College, Michigan, 1981. Master's thesis dealt with investment tax credit and property tax on various assets.

Juris Doctor, cum laude, Wayne State University Law School, Detroit, Michigan, 1986. Recipient of American Jurisprudence Award for academic excellence.

Continuing education required to maintain CPA license and CFP® certificate.

Passed all parts of CPA examination in first sitting, 1979. Received CPA certificate in 1981 and Certified Financial Planning certificate in 1983. Admitted to Michigan and Federal bars in 1986.

Michigan Bar Association.

American Bar Association, sections on public utility law and taxation.

Partial list of utility cases participated in:

79-228-EL-FAC	Cincinnati Gas & Electric Company (Ohio PUC)
79-231-EL-FAC	Cleveland Electric Illuminating Company (Ohio PUC)
79-535-EL-AIR	East Ohio Gas Company (Ohio PUC)
80-235-EL-FAC	Ohio Edison Company (Ohio PUC)
80-240-EL-FAC	Cleveland Electric Illuminating Company (Ohio PUC)
U-1933	Tucson Electric Power Company (Arizona Corp. Commission)
U-6794	Michigan Consolidated Gas Co. --16 Refunds (Michigan PSC)
81-0035TP	Southern Bell Telephone Company (Florida PSC)
81-0095TP	General Telephone Company of Florida (Florida PSC)
81-308-EL-EFC	Dayton Power & Light Co.- Fuel Adjustment Clause (Ohio PUC)
810136-EU	Gulf Power Company (Florida PSC)
GR-81-342	Northern States Power Co. -- E-002/Minnesota (Minnesota PUC)
Tr-81-208	Southwestern Bell Telephone Company (Missouri PSC))
U-6949	Detroit Edison Company (Michigan PSC)
8400	East Kentucky Power Cooperative, Inc. (Kentucky PSC)
18328	Alabama Gas Corporation (Alabama PSC)
18416	Alabama Power Company (Alabama PSC)
820100-EU	Florida Power Corporation (Florida PSC)
8624	Kentucky Utilities (Kentucky PSC)
8648	East Kentucky Power Cooperative, Inc. (Kentucky PSC)
U-7236	Detroit Edison - Burlington Northern Refund (Michigan PSC)
U6633-R	Detroit Edison - MRCS Program (Michigan PSC)
U-6797-R	Consumers Power Company -MRCS Program (Michigan PSC)
U-5510-R	Consumers Power Company - Energy conservation Finance Program (Michigan PSC)
82-240E	South Carolina Electric & Gas Company (South Carolina PSC)
7350	Generic Working Capital Hearing (Michigan PSC)
RH-1-83	Westcoast Transmission Co., (National Energy Board of Canada)
820294-TP	Southern Bell Telephone & Telegraph Co. (Florida PSC)
82-165-EL-EFC (Subfile A)	Toledo Edison Company(Ohio PUC)
82-168-EL-EFC	Cleveland Electric Illuminating Company (Ohio PUC)
830012-EU	Tampa Electric Company (Florida PSC)
U-7065	The Detroit Edison Company - Fermi II (Michigan PSC)
8738	Columbia Gas of Kentucky, Inc. (Kentucky PSC)
ER-83-206	Arkansas Power & Light Company (Missouri PSC)
U-4758	The Detroit Edison Company – Refunds (Michigan PSC)
8836	Kentucky American Water Company (Kentucky PSC)
8839	Western Kentucky Gas Company (Kentucky PSC)
83-07-15	Connecticut Light & Power Co. (Connecticut DPU)
81-0485-WS	Palm Coast Utility Corporation (Florida PSC)
U-7650	Consumers Power Co. (Michigan PSC)
83-662	Continental Telephone Company of California, (Nevada PSC)
U-6488-R	Detroit Edison Co., FAC & PIPAC Reconciliation (Michigan PSC)
U-15684	Louisiana Power & Light Company (Louisiana PSC)
7395 & U-7397	Campaign Ballot Proposals (Michigan PSC)
820013-WS	Seacoast Utilities (Florida PSC)
U-7660	Detroit Edison Company (Michigan PSC)
83-1039	CP National Corporation (Nevada PSC)
U-7802	Michigan Gas Utilities Company (Michigan PSC)
83-1226	Sierra Pacific Power Company (Nevada PSC)
830465-EI	Florida Power & Light Company (Florida PSC)
U-7777	Michigan Consolidated Gas Company (Michigan PSC)
U-7779	Consumers Power Company (Michigan PSC)

U-7480-R	Michigan Consolidated Gas Company (Michigan PSC)
U-7488-R	Consumers Power Company – Gas (Michigan PSC)
U-7484-R	Michigan Gas Utilities Company (Michigan PSC)
U-7550-R	Detroit Edison Company (Michigan PSC)
U-7477-R**	Indiana & Michigan Electric Company (Michigan PSC)
18978	Continental Telephone Co. of the South Alabama (Alabama PSC)
R-842583	Duquesne Light Company (Pennsylvania PUC)
R-842740	Pennsylvania Power Company (Pennsylvania PUC)
850050-EI	Tampa Electric Company (Florida PSC)
16091	Louisiana Power & Light Company (Louisiana PSC)
19297	Continental Telephone Co. of the South Alabama (Alabama PSC)
76-18788AA &76-18793AA	Detroit Edison - Refund - Appeal of U-4807 (Ingham County, Michigan Circuit Court)
85-53476AA & 85-534785AA	Detroit Edison Refund - Appeal of U-4758 (Ingham County, Michigan Circuit Court)
U-8091/U-8239	Consumers Power Company - Gas Refunds (Michigan PSC)
TR-85-179**	United Telephone Company of Missouri (Missouri PSC)
85-212	Central Maine Power Company (Maine PSC)
ER-85646001 & ER-85647001	New England Power Company (FERC)
850782-EI & 850783-EI	Florida Power & Light Company (Florida PSC)
R-860378	Duquesne Light Company (Pennsylvania PUC)
R-850267	Pennsylvania Power Company (Pennsylvania PUC)
851007-WU & 840419-SU	Florida Cities Water Company (Florida PSC)
G-002/GR-86-160	Northern States Power Company (Minnesota PSC)
7195 (Interim)	Gulf States Utilities Company (Texas PUC)
87-01-03	Connecticut Natural Gas Company (Connecticut PUC))
87-01-02	Southern New England Telephone Company (Connecticut Department of Public Utility Control)
3673-	Georgia Power Company (Georgia PSC)
29484	Long Island Lighting Co. (New York Dept. of Public Service)
U-8924	Consumers Power Company – Gas (Michigan PSC)
Docket No. 1	Austin Electric Utility (City of Austin, Texas)
Docket E-2, Sub 527	Carolina Power & Light Company (North Carolina PUC)
870853	Pennsylvania Gas and Water Company (Pennsylvania PUC)
880069**	Southern Bell Telephone Company (Florida PSC)
U-1954-88-102 T E-1032-88-102	Citizens Utilities Rural Company, Inc. & Citizens Utilities Company, Kingman Telephone Division (Arizona CC)
89-0033	Illinois Bell Telephone Company (Illinois CC)
U-89-2688-T	Puget Sound Power & Light Company (Washington UTC))
R-891364	Philadelphia Electric Company (Pennsylvania PUC)
F.C. 889	Potomac Electric Power Company (District of Columbia PSC)
Case No. 88/546	Niagara Mohawk Power Corporation, et al Plaintiffs, v. Gulf+Western, Inc. et al, defendants (Supreme Court County of Onondaga, State of New York)
87-11628	Duquesne Light Company, et al, plaintiffs, against Gulf+ Western, Inc. et al, defendants (Court of the Common Pleas of Allegheny County, Pennsylvania Civil Division)
890319-EI	Florida Power & Light Company (Florida PSC)
891345-EI	Gulf Power Company (Florida PSC)
ER 8811 0912J	Jersey Central Power & Light Company (BPU)
6531	Hawaiian Electric Company (Hawaii PUCs)

R0901595	Equitable Gas Company (Pennsylvania Consumer Counsel)
90-10	Artesian Water Company (Delaware PSC)
89-12-05	Southern New England Telephone Company (Connecticut PUC)
900329-WS	Southern States Utilities, Inc. (Florida PSC)
90-12-018	Southern California Edison Company (California PUC)
90-E-1185	Long Island Lighting Company (New York DPS)
R-911966	Pennsylvania Gas & Water Company (Pennsylvania PUC)
I.90-07-037, Phase II	(Investigation of OPEBs) Department of the Navy and all Other Federal Executive Agencies (California PUC)
U-1551-90-322	Southwest Gas Corporation (Arizona CC)
U-1656-91-134	Sun City Water Company (Arizona RUCO)
U-2013-91-133	Havasu Water Company (Arizona RUCO)
91-174***	Central Maine Power Company (Department of the Navy and all Other Federal Executive Agencies)
U-1551-89-102 & U-1551-89-103	Southwest Gas Corporation - Rebuttal and PGA Audit (Arizona Corporation Commission)
Docket No. 6998	Hawaiian Electric Company (Hawaii PUC)
TC-91-040A and TC-91-040B	Intrastate Access Charge Methodology, Pool and Rates Local Exchange Carriers Association and South Dakota Independent Telephone Coalition
9911030-WS & 911-67-WS	General Development Utilities - Port Malabar and West Coast Divisions (Florida PSC)
922180	The Peoples Natural Gas Company (Pennsylvania PUC)
7233 and 7243	Hawaiian Nonpension Postretirement Benefits (Hawaiian PUC)
R-00922314 & M-920313C006	Metropolitan Edison Company (Pennsylvania PUC)
R00922428	Pennsylvania American Water Company (Pennsylvania PUC)
E-1032-92-083 & U-1656-92-183	Citizens Utilities Company, Agua Fria Water Division (Arizona Corporation Commission)
92-09-19	Southern New England Telephone Company (Connecticut PUC)
E-1032-92-073	Citizens Utilities Company (Electric Division), (Arizona CC)
UE-92-1262	Puget Sound Power and Light Company (Washington UTC))
92-345	Central Maine Power Company (Maine PUC)
R-932667	Pennsylvania Gas & Water Company (Pennsylvania PUC)
U-93-60**	Matanuska Telephone Association, Inc. (Alaska PUC)
U-93-50**	Anchorage Telephone Utility (Alaska PUC)
U-93-64	PTI Communications (Alaska PUC)
7700	Hawaiian Electric Company, Inc. (Hawaii PUC)
E-1032-93-111 & U-1032-93-193	Citizens Utilities Company - Gas Division (Arizona Corporation Commission)
R-00932670	Pennsylvania American Water Company (Pennsylvania PUC)
U-1514-93-169/ E-1032-93-169	Sale of Assets CC&N from Contel of the West, Inc. to Citizens Utilities Company (Arizona Corporation Commission)
7766	Hawaiian Electric Company, Inc. (Hawaii PUC)
93-2006- GA-AIR	The East Ohio Gas Company (Ohio PUC)
94-E-0334	Consolidated Edison Company (New York DPS)
94-0270	Inter-State Water Company (Illinois Commerce Commission)
94-0097	Citizens Utilities Company, Kauai Electric Division (Hawaii PUC)
PU-314-94-688	Application for Transfer of Local Exchanges (North Dakota PSC)
94-12-005-Phase I	Pacific Gas & Electric Company (California PUC)
R-953297	UGI Utilities, Inc. - Gas Division (Pennsylvania PUC)
95-03-01	Southern New England Telephone Company (Connecticut PUC)
95-0342	Consumer Illinois Water, Kankakee Water District (Illinois CC)
94-996-EL-AIR	Ohio Power Company (Ohio PUC)
95-1000-E	South Carolina Electric & Gas Company (South Carolina PSC)

Non-Docketed	Citizens Utility Company - Arizona Telephone Operations
Staff Investigation	(Arizona Corporation Commission)
E-1032-95-473	Citizens Utility Co. - Northern Arizona Gas Division (Arizona CC)
E-1032-95-433	Citizens Utility Co. - Arizona Electric Division (Arizona CC)
	Collaborative Ratemaking Process Columbia Gas of Pennsylvania (Pennsylvania PUC)
GR-96-285	Missouri Gas Energy (Missouri PSC)
94-10-45	Southern New England Telephone Company (Connecticut PUC)
A.96-08-001 et al.	California Utilities' Applications to Identify Sunk Costs of Non-Nuclear Generation Assets, & Transition Costs for Electric Utility Restructuring, & Consolidated Proceedings (California PUC)
96-324	Bell Atlantic - Delaware, Inc. (Delaware PSC)
96-08-070, et al.	Pacific Gas & Electric Co., Southern California Edison Co. and San Diego Gas & Electric Company (California PUC)
97-05-12	Connecticut Light & Power (Connecticut PUC)
R-00973953	Application of PECO Energy Company for Approval of its Restructuring Plan Under Section 2806 of the Public Utility Code (Pennsylvania PUC)
97-65	Application of Delmarva Power &Light Co. for Application of a Cost Accounting Manual and a Code of Conduct (Delaware PSC)
16705	Entergy Gulf States, Inc. (Cities Steering Committee)
E-1072-97-067	Southwestern Telephone Co. (Arizona Corporation Commission)
Non-Docketed	Delaware - Estimate Impact of Universal Services Issues
Staff Investigation	(Delaware PSC)
PU-314-97-12	US West Communications, Inc. Cost Studies (North Dakota PSC)
97-0351	Consumer Illinois Water Company (Illinois CC)
97-8001	Investigation of Issues to be Considered as a Result of Restructuring of Electric Industry (Nevada PSC)
U-0000-94-165	Generic Docket to Consider Competition in the Provision of Retail Electric Service (Arizona Corporation Commission)
98-05-006-Phase I	San Diego Gas & Electric Co., Section 386 costs (California PUC)
9355-U	Georgia Power Company Rate Case (Georgia PUC)
97-12-020 - Phase I	Pacific Gas & Electric Company (California PUC)
U-98-56, U-98-60,	Investigation of 1998 Intrastate Access charge filings
U-98-65, U-98-67	(Alaska PUC)
(U-99-66, U-99-65,	Investigation of 1999 Intrastate Access Charge filing
U-99-56, U-99-52)	(Alaska PUC)
Phase II of	
97-SCCC-149-GIT	Southwestern Bell Telephone Company Cost Studies (Kansas CC)
PU-314-97-465	US West Universal Service Cost Model (North Dakota PSC)
Non-docketed	Bell Atlantic - Delaware, Inc., Review of New Telecomm.
Assistance	and Tariff Filings (Delaware PSC)
Contract Dispute	City of Zeeland, MI - Water Contract with the City of Holland, MI (Before an arbitration panel)
Non-docketed Project	City of Danville, IL - Valuation of Water System (Danville, IL)
Non-docketed Project	Village of University Park, IL - Valuation of Water and Sewer System (Village of University Park, Illinois)

E-1032-95-417	Citizens Utility Co., Maricopa Water/Wastewater Companies et al. (Arizona Corporation Commission)
T-1051B-99-0497	Proposed Merger of the Parent Corporation of Qwest Communications Corporation, LCI International Telecom Corp., and US West Communications, Inc. (Arizona CC)
T-01051B-99-0105	US West Communications, Inc. Rate Case (Arizona CC)
A00-07-043	Pacific Gas & Electric - 2001 Attrition (California PUC)
T-01051B-99-0499	US West/Quest Broadband Asset Transfer (Arizona CC)
99-419/420	US West, Inc. Toll and Access Rebalancing (North Dakota PSC)
PU314-99-119	US West, Inc. Residential Rate Increase and Cost Study Review (North Dakota PSC
98-0252	Ameritech - Illinois, Review of Alternative Regulation Plan (Illinois CUB)
00-108	Delmarva Billing System Investigation (Delaware PSC)
U-00-28	Matanuska Telephone Association (Alaska PUC)
Non-Docketed	Management Audit and Market Power Mitigation Analysis of the Merged Gas System Operation of Pacific Enterprises and Enova Corporation (California PUC)
00-11-038	Southern California Edison (California PUC)
00-11-056	Pacific Gas & Electric (California PUC)
00-10-028	The Utility Reform Network for Modification of Resolution E-3527 (California PUC)
98-479	Delmarva Power & Light Application for Approval of its Electric and Fuel Adjustments Costs (Delaware PSC)
99-457	Delaware Electric Cooperative Restructuring Filing (Delaware PSC)
99-582	Delmarva Power & Light dba Conectiv Power Delivery Analysis of Code of Conduct and Cost Accounting Manual (Delaware PSC)
99-03-04	United Illuminating Company Recovery of Stranded Costs (Connecticut OCC)
99-03-36	Connecticut Light & Power (Connecticut OCC)
Civil Action No. 98-1117	West Penn Power Company vs. PA PUC (Pennsylvania PSC)
Case No. 12604	Upper Peninsula Power Company (Michigan AG)
Case No. 12613	Wisconsin Public Service Commission (Michigan AG)
41651	Northern Indiana Public Service Co Overearnings investigation (Indiana UCC)
13605-U	Savannah Electric & Power Company – FCR (Georgia PSC)
14000-U	Georgia Power Company Rate Case/M&S Review (Georgia PSC)
13196-U	Savannah Electric & Power Company Natural Gas Procurement and Risk Management/Hedging Proposal, Docket No. 13196-U (Georgia PSC)
Non-Docketed	Georgia Power Company & Savannah Electric & Power FPR Company Fuel Procurement Audit (Georgia PSC)
Non-Docketed	Transition Costs of Nevada Vertically Integrated Utilities (US Department of Navy)
Application No. 99-01-016, Phase I	Post-Transition Ratemaking Mechanisms for the Electric Industry Restructuring (US Department of Navy)
99-02-05	Connecticut Light & Power (Connecticut OCC)
01-05-19-RE03	Yankee Gas Service Application for a Rate Increase, Phase I-2002-IERM (Connecticut OCC)
G-01551A-00-0309	Southwest Gas Corporation, Application to amend its rate Schedules (Arizona CC)
00-07-043	Pacific Gas & Electric Company Attrition & Application for a rate increase (California PUC)

97-12-020 Phase II	Pacific Gas & Electric Company Rate Case (California PUC)
01-10-10	United Illuminating Company (Connecticut OCC)
13711-U	Georgia Power FCR (Georgia PSC)
02-001	Verizon Delaware § 271(Delaware DPA)
02-BLVT-377-AUD	Blue Valley Telephone Company Audit/General Rate Investigation (Kansas CC)
02-S&TT-390-AUD	S&T Telephone Cooperative Audit/General Rate Investigation (Kansas CC)
01-SFLT-879-AUD	Sunflower Telephone Company Inc., Audit/General Rate Investigation (Kansas CC)
01-BSTT-878-AUD	Bluestem Telephone Company, Inc. Audit/General Rate Investigation (Kansas CC)
P404, 407, 520, 413 426, 427, 430, 421/ CI-00-712	Sherburne County Rural Telephone Company, dba as Connections, Etc. (Minnesota DOC)
U-01-85	ACS of Alaska, dba as Alaska Communications Systems (ACS), Rate Case (Alaska Regulatory Commission PAS)
U-01-34	ACS of Anchorage, dba as Alaska Communications Systems (ACS), Rate Case (Alaska Regulatory Commission PAS)
U-01-83	ACS of Fairbanks, dba as Alaska Communications Systems (ACS), Rate Case (Alaska Regulatory Commission PAS)
U-01-87	ACS of the Northland, dba as Alaska Communications Systems (ACS), Rate Case (Alaska Regulatory Commission PAS)
96-324, Phase II	Verizon Delaware, Inc. UNE Rate Filing (Delaware PSC)
03-WHST-503-AUD	Wheat State Telephone Company (Kansas CC)
04-GNBT-130-AUD	Golden Belt Telephone Association (Kansas CC)
Docket 6914	Shoreham Telephone Company, Inc. (Vermont BPU)
Docket No. E-01345A-06-009	Arizona Public Service Company (Arizona Corporation Commission)
Case No. 05-1278-E-PC-PW-42T	Appalachian Power Company and Wheeling Power Company both d/b/a American Electric Power (West Virginia PSC)
Docket No. 04-0113	Hawaiian Electric Company (Hawaii PUC)
Case No. U-14347	Consumers Energy Company (Michigan PSC)
Case No. 05-725-EL-UNC	Cincinnati Gas & Electric Company (PUC of Ohio)
Docket No. 21229-U	Savannah Electric & Power Company (Georgia PSC)
Docket No. 19142-U	Georgia Power Company (Georgia PSC)
Docket No. 03-07-01RE01	Connecticut Light & Power Company (CT DPUC)
Docket No. 19042-U	Savannah Electric & Power Company (Georgia PSC)
Docket No. 2004-178-E	South Carolina Electric & Gas Company (South Carolina PSC)
Docket No. 03-07-02	Connecticut Light & Power Company (CT DPUC)
Docket No. EX02060363, Phases I&II	Rockland Electric Company (NJ BPU)
Docket No. U-00-88	ENSTAR Natural Gas Company and Alaska Pipeline Company (Regulatory Commission of Alaska)
Phase 1-2002 IERM, Docket No. U-02-075	Interior Telephone Company, Inc. (Regulatory Commission of Alaska)
Docket No. 05-SCNT-1048-AUD	South Central Telephone Company (Kansas CC)
Docket No. 05-TRCT-607-KSF	Tri-County Telephone Company (Kansas CC)
Docket No. 05-KOKT-060-AUD	Kan Okla Telephone Company (Kansas CC)
Docket No. 2002-747	Northland Telephone Company of Maine (Maine PUC)

Docket No. 2003-34	Sidney Telephone Company (Maine PUC)
Docket No. 2003-35	Maine Telephone Company (Maine PUC)
Docket No. 2003-36	China Telephone Company (Maine PUC)
Docket No. 2003-37	Standish Telephone Company (Maine PUC)
Docket Nos. U-04-022, U-04-023	Anchorage Water and Wastewater Utility (Regulatory Commission of Alaska)
Case 05-116-U/06-055-U	Entergy Arkansas, Inc. EFC (Arkansas Public Service Commission)
Case 04-137-U	Southwest Power Pool RTO (Arkansas Public Service Commission)
Case No. 7109/7160	Vermont Gas Systems (Department of Public Service)
Case No. ER-2006-0315	Empire District Electric Company (Missouri PSC)
Case No. ER-2006-0314	Kansas City Power & Light Company (Missouri PSC)
Docket No. U-05-043,44	Golden Heart Utilities/College Park Utilities (Regulatory Commission of Alaska)
A-122250F5000	Equitable Resources, Inc. and The Peoples Natural Gas Company, d/b/a Dominion Peoples (Pennsylvania PUC)
E-01345A-05-0816	Arizona Public Service Company (Arizona CC)
Docket No. 05-304	Delmarva Power & Light Company (Delaware PSC)
05-806-EL-UNC	Cincinnati Gas & Electric Company (Ohio PUC)
U-06-45	Anchorage Water Utility (Regulatory Commission of Alaska)
03-93-EL-ATA, 06-1068-EL-UNC	Duke Energy Ohio (Ohio PUC)
PUE-2006-00065	Appalachian Power Company (Virginia Corporation Commission)
G-04204A-06-0463 et. al	UNS Gas, Inc. (Arizona CC)
U-06-134	Chugach Electric Association, Inc. (Regulatory Commission of Alaska)
Docket No. 2006-0386	Hawaiian Electric Company, Inc (Hawaii PUC)
E-01933A-07-0402	Tucson Electric Power Company (Arizona CC)
G-01551A-07-0504	Southwest Gas Corporation (Arizona CC)
Docket No.UE-072300	Puget Sound Energy, Inc. (Washington UTC)
PUE-2008-00009	Virginia-American Water Company (Virginia SCC)
PUE-2008-00046	Appalachian Power Company (Virginia SCC)
E-01345A-08-0172	Arizona Public Service Company (Arizona CC)
A-2008-2063737	Babcock & Brown Infrastructure Fund North America, LP. and The Peoples Natural Gas Company, d/b/a Dominion Peoples (Pennsylvania PUC)
08-1783-G-42T	Hope Gas, Inc., dba Dominion Hope (West Virginia PSC)
08-1761-G-PC	Hope Gas, Inc., dba Dominion Hope, Dominion Resources, Inc., and Peoples Hope Gas Companies (West Virginia PSC)
Docket No. 2008-0083	Hawaiian Electric Company, Inc. (Hawaii PUC)
Docket No. 2008-0266	Young Brothers, Limited (Hawaii PUC)
G-04024A-08-0571	UNS Gas, Inc. (Arizona CC)
Docket No. 09-29	Tidewater Utilities, Inc. (Delaware PSC)
Docket No. UE-090704	Puget Sound Energy, Inc. (Washington UTC)
09-0878-G-42T	Mountaineer Gas Company (West Virginia PSC)
2009-UA-0014	Mississippi Power Company (Mississippi PSC)
Docket No. 09-0319	Illinois-American Water Company (Illinois CC)
Docket No. 09-414	Delmarva Power & Light Company (Delaware PSC)
R-2009-2132019	Aqua Pennsylvania, Inc. (Pennsylvania PUC)
Docket Nos. U-09-069, U-09-070	ENSTAR Natural Gas Company (Regulatory Commission of Alaska)
Docket Nos. U-04-023, U-04-024	Anchorage Water and Wastewater Utility - Remand (Regulatory Commission of Alaska)
W-01303A-09-0343 & SW-01303A-09-0343	Arizona-American Water Company (Arizona CC)
09-872-EL-FAC & 09-873-EL-FAC	Financial Audits of the FAC of the Columbus Southern Power Company and the Ohio Power Company - Audit I (Ohio PUC)

2010-00036	Kentucky-American Water Company (Kentucky PSC)
E-04100A-09-0496	Southwest Transmission Cooperative, IHnc. (Arizona CC)
E-01773A-09-0472	Arizona Electric Power Cooperative, Inc. (Arizona CC)
R-2010-2166208, R-2010-2166210, R-2010-2166212, & R-2010-2166214	Pennsylvania-American Water Company (Pennsylvania PUC)
PSC Docket No. 09-0602	Central Illinois Light Company D/B/A AmerenCILCO; Central Illinois Public Service Company D/B/A AmerenCIPS; Illinois Power Company D/B/A AmerenIP (Illinois CC)
10-0713-E-PC	Allegheny Power and FirstEnergy Corp. (West Virginia PSC)
Docket No. 31958	Georgia Power Company (Georgia PSC)
Docket No. 10-0467	Commonwealth Edison Company (Illinois CC)
PSC Docket No. 10-237	Delmarva Power & Light Company (Delaware PSC)
U-10-51	Cook Inlet Natural Gas Storage Alaska, LLC (Regulatory Commission of Alaska)
10-0699-E-42T	Appalachian Power Company and Wheeling Power Company (West Virginia PSC)
10-0920-W-42T	West Virginia-American Water Company (West Virginia PSC)
A.10-07-007	California-American Water Company (California PUC)
A-2010-2210326	TWP Acquisition (Pennsylvania PUC)
09-1012-EL-FAC	Financial, Management, and Performance Audit of the FAC for Dayton Power and Light – Audit 1 (Ohio PUC)
10-268-EL FAC et al.	Financial Audit of the FAC of the Columbus Southern Power Company and the Ohio Power Company – Audit II (Ohio PUC)
Docket No. 2010-0080	Hawaiian Electric Company, Inc. (Hawaii PUC)
G-01551A-10-0458	Southwest Gas Corporation (Arizona CC)
10-KCPE-415-RTS	Kansas City Power & Light Company – Remand (Kansas CC)
PUE-2011-00037	Virginia Appalachian Power Company (Commonwealth of Virginia SCC)
R-2011-2232243	Pennsylvania-American Water (Pennsylvania PUC)
U-11-100	Power Purchase Agreement between Chugach Association, Inc. and Fire Island Wind, LLC (Regulatory Commission of Alaska)
A.10-12-005	San Diego Gas & Electric Company (California PUC)
PSC Docket No. 11-207	Artesian Water Company, Inc. (Delaware PSC)
Cause No. 44022	Indiana-American Water Company, Inc. (Indiana Utility Regulatory Commission)
PSC Docket No. 10-247	Management Audit of Tidewater Utilities, Inc. Affiliate Transactions (Delaware Public Service Commission)
G-04204A-11-0158	UNS Gas, Inc. (Arizona Corporation Commission)
E-01345A-11-0224	Arizona Public Service Company (Arizona CC)
UE-111048 & UE-111049	Puget Sound Energy, Inc. (Washington Utilities and Transportation Commission)
Docket No. 11-0721	Commonwealth Edison Company (Illinois CC)
11AL-947E	Public Service Company of Colorado (Colorado PSC)
U-11-77 & U-11-78	Golden Heart Utilities, Inc. and College Utilities Corporation (The Regulatory Commission of Alaska)
Docket No. 11-0767	Illinois-American Water Company (Illinois CC)
PSC Docket No. 11-397	Tidewater Utilities, Inc. (Delaware PSC)
Cause No. 44075	Indiana Michigan Power Company (Indiana Utility Regulatory Commission)
Docket No. 12-0001	Ameren Illinois Company (Illinois CC)
11-5730-EL-FAC	Financial, Management, and Performance Audit of the FAC for Dayton Power and Light – Audit 2 (Ohio PUC)
PSC Docket No. 11-528	Delmarva Power & Light Company (Delaware PSC)
11-281-EL-FAC et al.	Financial Audit of the FAC of the Columbus Southern Power Company and the Ohio Power Company – Audit III (Ohio PUC)

Cause No. 43114-IGCC-4S1	Duke Energy Indiana, Inc. (Indiana Utility Regulatory Commission)
Docket No. 12-0293	Ameren Illinois Company (Illinois CC)
Docket No. 12-0321	Commonwealth Edison Company (Illinois CC)
12-02019 & 12-04005	Southwest Gas Corporation (Public Utilities Commission of Nevada)
Docket No. 2012-218-E	South Carolina Electric & Gas (South Carolina PSC)
Docket No. E-72, Sub 479	Dominion North Carolina Power (North Carolina Utilities Commission)
12-0511 & 12-0512	North Shore Gas Company and The Peoples Gas Light and Coke Company (Illinois CC)
E-01933A-12-0291	Tucson Electric Power Company (Arizona CC)
Case No. 9311	Potomac Electric Power Company (Maryland PSC)
Cause No. 43114-IGCC-10	Duke Energy Indiana, Inc. (Indiana Utility Regulatory Commission)
Docket No. 36498	Georgia Power Company (Georgia PSC)
Case No. 9316	Columbia Gas of Maryland, Inc. (Maryland PSC)
Docket No. 13-0192	Ameren Illinois Company (Illinois CC)
12-1649-W-42T	West Virginia-American Water Company (West Virginia PSC)
E-04204A-12-0504	UNS Electric, Inc. (Arizona CC)
PUE-2013-00020	Virginia and Electric Power Company (Virginia SCC)
R-2013-2355276	Pennsylvania-American Water Company (Pennsylvania PUC)
Formal Case No. 1103	Potomac Electric Power Company (District of Columbia PSC)
U-13-007	Chugach Electric Association, Inc. (The Regulatory Commission of Alaska)
12-2881-EL-FAC	Financial, Management, and Performance Audit of the FAC for Dayton Power and Light – Audit 3 (Ohio PUC)
Docket No. 36989	Georgia Power Company (Georgia PSC)
Cause No. 43114-IGCC-11	Duke Energy Indiana, Inc. (Indiana Utility Regulatory Commission)
UM 1633	Investigation into Treatment of Pension Costs in Utility Rates (Oregon PUC)
13-1892-EL FAC	Financial Audit of the FAC and AER of the Ohio Power Company – Audit I (Ohio PUC)
E-04230A-14-0011 & E-01933A-14-0011	Reorganization of UNS Energy Corporation with Fortis, Inc. (Arizona CC)
14-255-EL RDR	Regulatory Compliance Audit of the 2013 DIR of Ohio Power Company (Ohio PUC)
U-14-001	Chugach Electric Association, Inc. (The Regulatory Commission of Alaska)
U-14-002	Alaska Power Company (The Regulatory Commission of Alaska)
PUE-2014-00026	Virginia Appalachian Power Company (Commonwealth of Virginia SCC)
14-0117-EL-FAC	Financial, Management, and Performance Audit of the FAC and Purchased Power Rider for Dayton Power and Light – Audit 1 (Ohio PUC)
14-0702-E-42T	Monongahela Power Company and The Potomac Edison Company (West Virginia PSC)
Formal Case No. 1119	Merger of Exelon Corporation, Pepco Holdings, Inc., Potomac Electric Power Company, Exelon Energy Delivery Company, LLC, and New Special Purpose Entity, LLC (District of Columbia PSC)
R-2014-2428742	West Penn Power Company (Pennsylvania PUC)
R-2014-2428743	Pennsylvania Electric Company (Pennsylvania PUC)
R-2014-2428744	Pennsylvania Power Company (Pennsylvania PUC)
R-2014-2428745	Metropolitan Edison Company (Pennsylvania PUC)
Cause No. 43114-IGCC-12/13	Duke Energy Indiana, Inc. (Indiana Utility Regulatory Commission)
14-1152-E-42T	Appalachian Power Company and Wheeling Power Company (West Virginia PSC)
WS-01303A-14-0010	EPCOR Water Arizona, Inc. (Arizona CC)
2014-000396	Kentucky Power Company (Kentucky PSC)
15-03-45^	Iberdrola, S.A. Et Al, and UIL Holdings Corporation merger (Connecticut PURA)
A.14-11-003	San Diego Gas & Electric Company (California PUC)
U-14-111	ENSTAR Natural Gas Company (Regulatory Commission of Alaska)

2015-UN-049	Atmos Energy Corporation (Mississippi PSC)
15-0003-G-42T	Mountaineer Gas Company (West Virginia PSC)
PUE-2015-00027	Virginia Electric and Power Company (Commonwealth of Virginia SCC)
Docket No. 2015-0022	Hawaiian Electric Company, Inc., Hawaii Electric Light Company, Inc., Maui Electric Company Limited, and NextEra Energy, Inc. (Hawaii PUC)
15-0676-W-42T	West Virginia-American Water Company (West Virginia PSC)
15-07-38^^	Iberdrola, S.A. Et Al, and UIL Holdings Corporation merger (Connecticut PURA)
15-26^^	Iberdrola, S.A. Et Al, and UIL Holdings Corporation merger (Massachusetts DPU)
15-042-EL-FAC	Management/Performance and Financial Audit of the FAC and Purchased Power Rider for Dayton Power and Light (Ohio PUC)
2015-UN-0080	Mississippi Power Company (Mississippi PSC)
Docket No. 15-00042	B&W Pipeline, LLC (Tennessee Regulatory Authority)
WR-2015-0301/SR-2015 -0302	Missouri American Water Company (Missouri PSC)
U-15-089, U-15-091, & U-15-092	Golden Heart Utilities, Inc. and College Utilities Corporation (The Regulatory Commission of Alaska)
Docket No. 16-00001	Kingsport Power Company d/b/a AEP Appalachian Power (Tennessee Regulatory Authority)
PUE-2015-00097	Virginia-American Water Company (Commonwealth of Virginia SCC)
15-1854-EL-RDR	Management/Performance and Financial Audit of the Alternative Energy Recovery Rider of Duke Energy Ohio, Inc. (Ohio PUC)
P-15-014	PTE Pipeline LLC (Regulatory Commission of Alaska)
P-15-020	Swanson River Oil Pipeline, LLC (Regulatory Commission of Alaska)
Docket No. 40161	Georgia Power Company – Integrated Resource Plan (Georgia PSC)
Formal Case No. 1137	Washington Gas Light Company (District of Columbia PSC)
160021-EI, et al.	Florida Power Company (Florida PSC)
R-2016-2537349	Metropolitan Edison Company (Pennsylvania PUC)
R-2016-2537352	Pennsylvania Electric Company (Pennsylvania PUC)
R-2016-2537355	Pennsylvania Power Company (Pennsylvania PUC)
R-2016-2537359	West Penn Power Company (Pennsylvania PUC)
16-0717-G-390P	Hope Gas, Inc., dba Dominion Hope (West Virginia PSC)
15-1256-G-390P (Reopening)/16-0922-G-390P	Mountaineer Gas Company (West Virginia PSC)
16-0550-W-P	West Virginia-American Water Company (West Virginia PSC)
CEPR-AP-2015-0001	Puerto Rico Electric Power Authority (Puerto Rico Energy Commission)
E-01345A-16-0036	Arizona Public Service Company (Arizona CC)
Docket No. 4618	Providence Water Supply Board (Rhode Island PUC)
Docket No. 46238	Joint Report and Application of Oncor Electric Delivery Company LLC and NextEra Energy Inc. (Texas State Office of Administrative Hearings; Texas PUC)
U-16-066	ENSTAR Natural Gas Company (Regulatory Commission of Alaska)
Case No. 2016-00370	Kentucky Utilities Company (Kentucky PSC)
Case No. 2016-00371	Louisville Gas and Electric Company (Kentucky PSC)
P-2015-2508942	Metropolitan Edison Company (Pennsylvania PUC)
P-2015-2508936	Pennsylvania Electric Company (Pennsylvania PUC)
P-2015-2508931	Pennsylvania Power Company (Pennsylvania PUC)
P-2015-2508948	West Penn Power Company (Pennsylvania PUC)
E-04204A-15-0142*	UNS Electric, Inc. (Arizona CC)
E-01933A-15-0322*	Tucson Electric Power Company (Arizona CC)
UE-170033 & UG-170034*	Puget Sound Energy, Inc. (Washington UTC)
Case No. U-18239	Consumers Energy Company (Michigan PSC)
Case No. U-18248	DTE Electric Company (Michigan PSC)

Case No. 9449	Merger of AltaGas Ltd. and WGL Holdings (Maryland PSC)
Formal Case No. 1142	Merger of AltaGas Ltd. and WGL Holdings (District of Columbia PSC)
Case No. 2017-00179	Kentucky Power Company (Kentucky PSC)
Docket No. 29849	Georgia Power Plant Vogtle Units 3 and 4, VCM 17 (Georgia PSC)
Docket No .2017-AD-112	Mississippi Power Company (Mississippi PSC)
Docket No. D2017.9.79	Montana-Dakota Utilities Co. (Montana PSC)
SW-01428A-17-0058 et al	Liberty Utilities (Litchfield Park Water & Sewer) Corp. (Arizona CC)

* Testimony filed, examination not completed
** Issues stipulated
*** Company withdrew case
^ Testimony filed, case withdrawn after proposed decision issued
^^ Issues stipulated before testimony was filed

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TECO Response to OPC 1ST Interrogatory Nos. 1-10.

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20180045-EI EXHIBIT: 7
PARTY: STAFF – (DIRECT)
DESCRIPTION: Valerie Strickland (1-4, 6, 8-10)

BEFORE THE

FLORIDA PUBLIC SERVICE COMMISSION

In re: Consideration of the tax impacts associated with Tax Cuts and Jobs Act of 2017 for Tampa Electric Company.	))))	**DOCKET NO. 20180045-EI FILED: APRIL 23, 2018**

TAMPA ELECTRIC COMPANY'S

ANSWERS TO FIRST SET OF INTERROGATORIES (NOS. 1-10)

OF

OFFICE OF PUBLIC COUNSEL

Tampa Electric files this its Answers to Interrogatories (Nos. 1 - 10) propounded and served on March 23, 2018 by the Office of Public Counsel.

TAMPA ELECTRIC COMPANY
DOCKET NO. 20180045-EI
INDEX TO STAFF'S FIRST SET OF INTERROGATORIES (NOS. 1-10)

Number	Witness	Subject	Bates Stamped Page
1	Strickland	Identify the amounts recorded in each of the following accumulated deferred income tax (ADIT) accounts as of December 31, 2017 and provide a break out of such amounts between federal and state ADIT. If the amounts have been restated to account for the change from the Tax Cuts and Jobs Act (TCJA) that was signed into law by President Trump on December 22, 2017 and provide a side by side comparison of the before and after amounts: a. Account 190 b. Account 282 c. Account 283 d. any other accounts (identify and explain) in which the Company recorded ADIT	1 – 2
2	Strickland	Identify, quantify and explain each book-tax difference for which ADIT has been recorded as of December 31, 2017 in each of the following accounts, and identify the related amounts of federal and state ADIT, and identify the state and federal income tax rate(s) that were used to quantify the state and federal ADIT. If the amounts have been restated to account for the change from the Tax Cuts and Jobs Act (TCJA) that was signed into law by President Trump on December 22, 2017 provide a side by side comparison of the before and after amounts: a. Account 190 b. Account 282 c. Account 283 d. any other accounts (identify and explain) in which the Company recorded ADIT	3 – 18
3	Strickland	Is the Company is still evaluating the net effect of the Tax Act, and if so please explain what is still being evaluated and identify any issues that are of concern?	19 – 20
4	Strickland	Please explain any nuances the Company believes exist that will affect how the impact of the repair deduction will be factored in or taken into consideration in the determination of the excess deferred tax balances.	21

5	Chronister	Please explain in detail how the Company plans on returning the excess unprotected deferred income taxes to customers.	22
6	Strickland	Please provide a detailed summary of: (1) any Net Operating Loss (NOL) deferred tax balance, (2) identify any excess amount resulting from the Tax Cuts and Jobs Act (TCJA) that was signed into law by President Trump on December 22, 2017, (3) show how that excess was calculated, and (4) explain how the Company proposes to recover the excess NOL from customers.	23 – 24
7	Chronister	Please provide a detailed explanation on how the Company has provided for the flowback of the income tax expense currently in base rates.	25
8	Strickland	In the Company's last rate filing application (i.e. rates currently in effect), did the Company reflect bonus tax depreciation for federal income taxes and if so explain how the Company is proposing to account for that as part of its request to account for changes that resulted from the Tax Cuts and Jobs Act (TCJA) that was signed into law by President Trump on December 22, 2017. If there are proposed changes to be considered explain why not.	26
9	Strickland	In the Company's last rate filing application, did the Company reflect any impact on income tax expense associated with the domestic production activities deduction under what had been section 199 of the Internal Revenue Code? a. If so, please identify, quantify and explain the amount of such domestic production activities deduction, the impact it had on federal income tax expense, and whether there is a proposal for handling this.	27
10	Strickland	Referring to the information provided in the responses to the questions on bonus tax depreciation and the domestic production activities deduction, for the federal ADIT that was accumulated using a 35% federal corporate income tax rate, please identify the amount that represents excess ADIT, applying the 21% federal corporate income tax rate that became effective January 1, 2018 as part of the Tax Cuts and Jobs Act (TCJA) that was signed into law by President Trump on December 22, 2017. For each item of such excess	28

		ADIT, please explain whether and/or how it relates to the use of accelerated tax depreciation for federal income tax purposes.	

Jeff Chronister
Controller

Valerie Strickland
Director, Corporate Taxes

Tampa Electric Company
702 N. Franklin Street
Tampa, Florida 33602

1. Identify the amounts recorded in each of the following accumulated deferred income tax (ADIT) accounts as of December 31, 2017 and provide a break out of such amounts between federal and state ADIT. If the amounts have been restated to account for the change from the Tax Cuts and Jobs Act (TCJA) that was signed into law by President Trump on December 22, 2017 and provide a side by side comparison of the before and after amounts:

a. Account 190

b. Account 282

c. Account 283

d. Any other accounts (identify and explain) in which the Company recorded ADIT

A. a. See attached.

b. See attached.

c. See attached.

d. See attached report for entries recorded in Accounts 182, 254, 255, and 281.

TAMPA ELECTRIC COMPANY
DOCKET NO. 20180045-EI
OPC'S FIRST SET OF INTERROGATORIES
INTERROGATORY NO. 1
PAGE 2 OF 2
FILED: APRIL 23, 2018

Tampa Electric
12/31/2017

	Beginning Balance before TCJA	Ending Balance after TCJA		
1823610 Oth Reg Asset-FAS 109 Income:	$77,892,319.08	$42,115,179.47		
1823611 Reg Asset Med D:	$3,373,607.34	$2,775,752.87	**190**	
1900300 DTA - Federal:	$170,249,505.04	$170,249,505.04	395,477,044.27	**Federal**
1900303 DTA Sep Co - Federal:	$112,239,241.72	$112,239,241.72	56,622,837.77	**State**
1900305 DTA - Federal Non Utility:	$454,543.71	$453,723.91	452,099,882.04	**Total**
1900306 Def Tax FIT - FAS 133:	$308,899.01	$2,111,847.02		
1900307 Def Tax FIT - FAS 133 Int:	$763,781.50	$881,046.53	**281**	
1900308 Def Tax FIT - FAS158:	$82,497,320.07	$81,063,137.73	(48,003,804.99)	**Federal**
1900310 Def Tax FIT - Credits:	$22,320,525.66	$22,320,525.66	(7,958,235.97)	**State**
1900400 DTA - State:	$28,121,967.77	$28,121,967.77	(55,962,040.96)	**Total**
1900403 DTA Sep Co - State:	$14,769,609.98	$14,769,609.97		
1900405 DTA - State Non Utility:	$21,974.34	$21,974.34	**282**	
1900406 Def Tax SIT - FAS 133:	$51,366.43	$51,366.43	(978,062,621.01)	**Federal**
1900407 Def Tax SIT - FAS 133 Int:	$127,008.27	$127,008.27	(191,256,685.70)	**State**
1900408 Def Tax SIT - FAS158:	$13,718,375.25	$13,530,910.99	(1,169,319,306.71)	**Total**
1900610 Def Tax Fed ITC - FAS109:	$12,473,931.22	$6,158,016.66		
2540610 Oth Reg Liab-FAS109:	($11,669,239.69)	($640,783,280.58)	**283**	
2550000 Accum Def ITC:	($21,890,659.02)	($21,890,659.02)	61,178,906.93	**Federal**
2550005 Accum Def ITC NU:	($1,090.26)	($1,090.26)	(14,917,142.25)	**State**
2810300 DIT Federal Accelerated Amo:	($48,003,804.98)	($48,003,804.99)	46,261,764.68	**Total**
2810400 DIT State Accelerated Amort:	($7,958,235.97)	($7,958,235.97)		
2820300 DIT Other Prop - Fed:	($1,420,387,472.63)	($1,420,387,472.63)		
2820400 DIT Other Prop - St:	($191,256,685.70)	($191,256,685.70)		
2820610 DIT Other Prop - FAS109:	($48,339,638.76)	$442,324,851.62		
2830300 DTL - Federal:	($5,127,826.58)	($5,127,826.58)		
2830330 DTL - FAS 158 - Fed:	($82,497,320.07)	($81,063,137.73)		
2830340 DTL - FAS 133 - Federal:	($308,899.01)	($2,111,847.02)		
2830400 DTL - State:	($1,334,864.83)	($1,334,864.83)		
2830430 DTL - FAS 158 - State:	($13,718,375.25)	($13,530,910.99)		
2830440 DTL - FAS 133 - State:	($51,366.43)	($51,366.43)		
2830610 DTL - FAS109 - Other:	($30,357,371.85)	$150,185,232.83		
2830611 MED D GROSS UP:	($1,301,369.04)	($703,514.57)		

20180045-EI Staff Hearing Exhibits 00007

2. Identify, quantify and explain each book-tax difference for which ADIT has been recorded as of December 31, 2017 in each of the following accounts, and identify the related amounts of federal and state ADIT, and identify the state and federal income tax rate(s) that were used to quantify the state and federal ADIT. If the amounts have been restated to account for the change from the Tax Cuts and Jobs Act (TCJA) that was signed into law by President Trump on December 22, 2017 provide a side by side comparison of the before and after amounts:

a. Account 190

b. Account 282

c. Account 283

d. any other accounts (identify and explain) in which the Company recorded ADIT

A. a. See the attached report which shows each gross book-tax difference amount measured at the statutory rate in effect before TCJA and remeasured for TCJA. The reports utilize the Florida corporate income tax rate of 5.5% and a federal rate of 19.845% (net of federal benefit of state income tax) for a total new statutory tax rate of 25.345%, effective as of January 1, 2018. All remeasurement of ADIT was recorded in Account 2820610, and a corresponding gross-up was recorded in Account 2830610.

b. See the company's response to subpart (a).

c. See the company's response to subpart (a).

d. See the company's response to subpart (a).

20180045-EI Staff Hearing Exhibits 00008

TAMPA ELECTRIC COMPANY
DOCKET NO. 20180045-EI
OPC'S FIRST SET OF
INTERROGATORIES
INTERROGATORY NO. 2
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FILED: APRIL 23, 2018

Question 2

TOTAL Deferred Taxes Balance Report

* 2017 Provision
Tampa Electric
ACROSS OPERATING INDICATORS
Rate Change Beg Bal Trueup Through FAS 158 ADJ

Prior to TCJA

M Item		Schedule M Items Beginning Balance	Activity	Ending Balance	Deferred Taxes Beginning Balance	Activity - I/S Related	Activity - Regulatory Pre-Grossup	Activity - Regulatory Grossup	Activity - Other	Ending Balance
1900300 DTA - Federal										
T560	CIAC	$151,141,690.06	$0.00	$151,141,690.06	$54,199,351.49	$0.00	$0.00	$0.00	$0.00	$54,199,351.49
T280	DEFERRED LEASE - NC	$678,520.98	$0.00	$678,520.98	$761,176.31	$0.00	$0.00	$0.00	$0.00	$761,176.31
T570	DISMANTLEMENT COSTS	$125,943,563.24	$0.00	$125,943,563.24	$41,656,297.42	$0.00	$0.00	$0.00	$0.00	$41,656,297.42
T575	G/L - SALE OF ASSETS	$79,543.13	$0.00	$79,543.13	$26,387.33	$0.00	$0.00	$0.00	$0.00	$26,387.33
T330	INSURANCE RESERVE - NC	($27,328,771.17)	$0.00	($27,328,771.17)	($8,982,185.04)	$0.00	$0.00	$0.00	$0.00	($8,982,185.04)
T591	SEC 263A INDIRECT COSTS	$41,418,356.67	$0.00	$41,418,356.67	$13,699,121.48	$0.00	$0.00	$0.00	$0.00	$13,699,121.48
T590	SEC 263A INTEREST CAP	$216,688,306.18	$0.00	$216,688,306.18	$68,889,356.05	$0.00	$0.00	$0.00	$0.00	$68,889,356.05
Total For 1900300 DTA - Federal:		$508,621,209.09	$0.00	$508,621,209.09	$170,249,505.04	$0.00	$0.00	$0.00	$0.00	$170,249,505.04
1900303 DTA Sep Co - Federal										
NOL	DEF SEP CO - EMERA FED NOL	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
NOL	DEF SEP CO - EMERA FED NOL-PROTECTE	$141,309,587.74	$0.00	$141,309,587.74	$49,458,355.71	$0.00	$0.00	$0.00	$0.00	$49,458,355.71
N	DEF SEP CO - FED NOL - UNPROTECTED	$194,143,570.00	$0.00	$194,143,570.00	$67,950,249.50	$0.00	$0.00	$0.00	$0.00	$67,950,249.50
N	DEF SEP CO - FL NOL - UNPROTECTED	$268,538,363.00	$0.00	$268,538,363.00	($5,169,363.49)	$0.00	$0.00	$0.00	$0.00	($5,169,363.49)
Total For 1900303 DTA Sep Co - Federal:		$603,991,520.74	$0.00	$603,991,520.74	$112,239,241.72	$0.00	$0.00	$0.00	$0.00	$112,239,241.72
1900305 DTA - Federal Non Utility										
T490	CURRENCY ADJ - UNREAL G/L	$6,196.45	$0.00	$6,196.45	$2,049.48	($819.80)	$0.00	$0.00	$0.00	$1,229.68
T281	DEFERRED LEASE - NONUTILITY	$476,208.91	$0.00	$476,208.91	$452,494.23	$0.00	$0.00	$0.00	$0.00	$452,494.23
Total For 1900305 DTA - Federal Non Utility:		$482,405.36	$0.00	$482,405.36	$454,543.71	($819.80)	$0.00	$0.00	$0.00	$453,723.91
1900306 Def Tax FIT - FAS 133										
N	OCI FAS 133 - C	$933,935.00	$0.00	$933,935.00	$308,899.01	$0.00	$0.00	$0.00	$1,640,513.38	$1,949,412.39
N	OCI FAS 133 - NC	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$162,434.63	$162,434.63
Total For 1900306 Def Tax FIT - FAS 133:		$933,935.00	$0.00	$933,935.00	$308,899.01	$0.00	$0.00	$0.00	$1,802,948.01	$2,111,847.02
1900307 Def Tax FIT - FAS 133 Int										
N	OCI FAS 133 INTEREST - NC	$2,309,241.18	$0.00	$2,309,241.18	$763,781.50	$0.00	$0.00	$0.00	$117,265.03	$881,046.53
Total For 1900307 Def Tax FIT - FAS 133 Int:		$2,309,241.18	$0.00	$2,309,241.18	$763,781.50	$0.00	$0.00	$0.00	$117,265.03	$881,046.53

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Question 2

TOTAL Deferred Taxes Balance Report

*** 2017 Provision**
Tampa Electric
ACROSS OPERATING INDICATORS
Rate Change Beg Bal Trueup Through FAS 158 ADJ

		Schedule M Items			Deferred Taxes					
M Item		Beginning Balance	Activity	Ending Balance	Beginning Balance	Activity - I/S Related	Activity - Regulatory Pre-Grossup	Activity - Regulatory Grossup	Activity - Other	Ending Balance
1900308 Def Tax FIT - FAS158										
N	FAS 106 FAS 158 - C	$9,640,008.00	$0.00	$9,640,008.00	$3,188,432.65	$0.00	$0.00	$0.00	($121,384.59)	$3,067,048.06
N	FAS 106 FAS 158 - NC	$46,775,125.00	$0.00	$46,775,125.00	$15,470,872.59	$0.00	$0.00	$0.00	($2,465,563.44)	$13,005,309.15
N	PENSION FAS 158 - NC	$189,213,304.00	($3,340,757.00)	$185,872,547.00	$62,582,300.30	$0.00	$0.00	$0.00	$990,417.44	$63,572,717.74
N	RESTORATION PLAN FAS 158 - NC	$381,200.00	$0.00	$381,200.00	$126,081.90	$0.00	$0.00	$0.00	$57,749.88	$183,831.78
N	SERP FAS 158 - C	$6,335,831.00	$0.00	$6,335,831.00	$2,095,576.10	$0.00	$0.00	$0.00	($810,181.25)	$1,285,394.85
N	SERP FAS 158 - NC	($2,920,464.00)	($67,684.00)	($2,988,148.00)	($965,943.47)	$0.00	$0.00	$0.00	$914,779.62	($51,163.85)
Total For 1900308 Def Tax FIT - FAS158:		$249,425,004.00	($3,408,441.00)	$246,016,563.00	$82,497,320.07	$0.00	$0.00	$0.00	($1,434,182.34)	$81,063,137.73
1900310 Def Tax FIT - Credits										
GBC	GENERAL BUSINESS CREDIT	($22,320,525.66)	$0.00	($22,320,525.66)	$22,320,525.66	$0.00	$0.00	$0.00	$0.00	$22,320,525.66
Total For 1900310 Def Tax FIT - Credits:		($22,320,525.66)	$0.00	($22,320,525.66)	$22,320,525.66	$0.00	$0.00	$0.00	$0.00	$22,320,525.66
1900400 DTA - State										
T560	CIAC	$151,141,690.06	$0.00	$151,141,690.06	$8,953,519.79	$0.00	$0.00	$0.00	$0.00	$8,953,519.79
T280	DEFERRED LEASE - NC	$678,520.98	$0.00	$678,520.98	$12,302.71	$0.00	$0.00	$0.00	$0.00	$12,302.71
T570	DISMANTLEMENT COSTS	$125,943,563.24	$0.00	$125,943,563.24	$6,926,431.01	$0.00	$0.00	$0.00	$0.00	$6,926,431.01
T575	G/L - SALE OF ASSETS	$79,543.13	$0.00	$79,543.13	$4,372.02	$0.00	$0.00	$0.00	$0.00	$4,372.02
T331	INSURANCE RESERVE - C	$0.00	$0.00	$0.00	$0.02	$0.00	$0.00	$0.00	$0.00	$0.02
T330	INSURANCE RESERVE - NC	($27,328,771.17)	$0.00	($27,328,771.17)	($1,503,214.60)	$0.00	$0.00	$0.00	$0.00	($1,503,214.60)
T591	SEC 263A INDIRECT COSTS	$41,418,356.67	$0.00	$41,418,356.67	$2,278,009.63	$0.00	$0.00	$0.00	$0.00	$2,278,009.63
T590	SEC 263A INTEREST CAP	$216,688,306.18	$0.00	$216,688,306.18	$11,450,547.19	$0.00	$0.00	$0.00	$0.00	$11,450,547.19
Total For 1900400 DTA - State:		$508,621,209.09	$0.00	$508,621,209.09	$28,121,967.77	$0.00	$0.00	$0.00	$0.00	$28,121,967.77
1900403 DTA Sep Co - State										
N	DEF SEP CO - FL NOL	$0.00	$0.00	$0.00	$0.01	($0.01)	$0.00	$0.00	$0.00	$0.00
N	DEF SEP CO - FL NOL - UNPROTECTED	$268,538,363.00	$0.00	$268,538,363.00	$14,769,609.97	$0.00	$0.00	$0.00	$0.00	$14,769,609.97
Total For 1900403 DTA Sep Co - State:		$268,538,363.00	$0.00	$268,538,363.00	$14,769,609.98	($0.01)	$0.00	$0.00	$0.00	$14,769,609.97
1900405 DTA - State Non Utility										
T490	CURRENCY ADJ - UNREAL G/L	$6,196.45	$0.00	$6,196.45	$340.80	$0.00	$0.00	$0.00	$0.00	$340.80

Rpt # Tax Accrual - 51050

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TAMPA ELECTRIC COMPANY
DOCKET NO. 20180045-EI
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TOTAL Deferred Taxes Balance Report

* 2017 Provision
Tampa Electric
ACROSS OPERATING INDICATORS
Rate Change Beg Bal Trueup Through FAS 158 ADJ

M Item		Schedule M Items			Deferred Taxes					
		Beginning Balance	Activity	Ending Balance	Beginning Balance	Activity - I/S Related	Activity - Regulatory Pre-Grossup	Activity - Regulatory Grossup	Activity - Other	Ending Balance
1900405 DTA - State Non Utility										
T281	DEFERRED LEASE - NONUTILITY	$476,208.91	$0.00	$476,208.91	$21,633.54	$0.00	$0.00	$0.00	$0.00	$21,633.54
Total For 1900405 DTA - State Non Utility:		$482,405.36	$0.00	$482,405.36	$21,974.34	$0.00	$0.00	$0.00	$0.00	$21,974.34
1900406 Def Tax SIT - FAS 133										
N	OCI FAS 133 - C	$933,935.00	$0.00	$933,935.00	$51,366.43	$0.00	$0.00	$0.00	$0.00	$51,366.43
Total For 1900406 Def Tax SIT - FAS 133:		$933,935.00	$0.00	$933,935.00	$51,366.43	$0.00	$0.00	$0.00	$0.00	$51,366.43
1900407 Def Tax SIT - FAS 133 Int										
N	OCI FAS 133 INTEREST - NC	$2,309,241.18	$0.00	$2,309,241.18	$127,008.27	$0.00	$0.00	$0.00	$0.00	$127,008.27
Total For 1900407 Def Tax SIT - FAS 133 Int:		$2,309,241.18	$0.00	$2,309,241.18	$127,008.27	$0.00	$0.00	$0.00	$0.00	$127,008.27
1900408 Def Tax SIT - FAS158										
N	FAS 106 FAS 158 - C	$9,640,008.00	$0.00	$9,640,008.00	$530,200.44	$0.00	$0.00	$0.00	$0.00	$530,200.44
N	FAS 106 FAS 158 - NC	$46,775,125.00	$0.00	$46,775,125.00	$2,572,631.88	$0.00	$0.00	$0.00	$0.00	$2,572,631.88
N	PENSION FAS 158 - NC	$189,213,304.00	($3,340,757.00)	$185,872,547.00	$10,406,731.73	$0.00	$0.00	$0.00	($183,741.64)	$10,222,990.09
N	RESTORATION PLAN FAS 158 - NC	$381,200.00	$0.00	$381,200.00	$20,966.00	$0.00	$0.00	$0.00	$0.00	$20,966.00
N	SERP FAS 158 - C	$6,335,831.00	$0.00	$6,335,831.00	$348,470.71	$0.00	$0.00	$0.00	$0.00	$348,470.71
N	SERP FAS 158 - NC	($2,920,464.00)	($67,684.00)	($2,988,148.00)	($160,625.51)	$0.00	$0.00	$0.00	($3,722.62)	($164,348.13)
Total For 1900408 Def Tax SIT - FAS158:		$249,425,004.00	($3,408,441.00)	$246,016,563.00	$13,718,375.25	$0.00	$0.00	$0.00	($187,464.26)	$13,530,910.99
1900610 Def Tax Fed ITC - FAS109										
D	ACC DEF ITC 10% - 1975 - GT	($8.00)	$0.00	($8.00)	($4.56)	$0.00	$1.12	$1.20	$0.00	($2.24)
D	ACC DEF ITC 10% - 1980	$11,972.36	$0.00	$11,972.36	$6,821.86	$0.00	($1,676.13)	($1,777.97)	$0.00	$3,367.76
D	ACC DEF ITC 10% - 1981 - NU	$351.10	$0.00	$351.10	$200.06	$0.00	($49.16)	($52.14)	$0.00	$98.76
D	ACC DEF ITC 10% - 1982	$232,511.59	$0.00	$232,511.59	$132,485.24	$0.00	($32,551.63)	($34,529.51)	$0.00	$65,404.10
D	ACC DEF ITC 10% - 1982 - NU	$739.16	$0.00	$739.16	$421.17	$0.00	($103.49)	($109.76)	$0.00	$207.92
D	ACC DEF ITC 10% - 1984	$148,416.04	$0.00	$148,416.04	$84,567.53	$0.00	($20,778.24)	($22,040.76)	$0.00	$41,748.53
D	ACC DEF ITC 10% - 1984 - GT	$17,832.46	$0.00	$17,832.46	$10,160.94	$0.00	($2,496.54)	($2,648.24)	$0.00	$5,016.16
D	ACC DEF ITC 10% - 1985 - GT	$5,014.01	$0.00	$5,014.01	$2,856.98	$0.00	($701.96)	($744.61)	$0.00	$1,410.41
D	ACC DEF ITC 10% - 1986	$299,659.84	$0.00	$299,659.84	$170,746.34	$0.00	($41,952.37)	($44,501.46)	$0.00	$84,292.51

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TOTAL Deferred Taxes Balance Report

* 2017 Provision
Tampa Electric
ACROSS OPERATING INDICATORS
Rate Change Beg Bal Trueup Through FAS 158 ADJ

M Item		Schedule M Items			Deferred Taxes					
		Beginning Balance	Activity	Ending Balance	Beginning Balance	Activity - I/S Related	Activity - Regulatory Pre-Grossup	Activity - Regulatory Grossup	Activity - Other	Ending Balance
					1900610 Def Tax Fed ITC - FAS109					
D	ACC DEF ITC 10% - 1986 - GT	$397.09	$0.00	$397.09	$226.25	$0.00	($55.59)	($58.96)	$0.00	$111.70
D	ACC DEF ITC 10% - 1987	$125,422.32	$0.00	$125,422.32	$71,465.71	$0.00	($17,559.12)	($18,626.05)	$0.00	$35,280.54
D	ACC DEF ITC 10% - 1988	$119,054.97	$0.00	$119,054.97	$67,837.60	$0.00	($16,667.70)	($17,680.46)	$0.00	$33,489.44
D	ACC DEF ITC 10% - 1989	$21,364.42	$0.00	$21,364.42	$12,173.46	$0.00	($2,991.02)	($3,172.76)	$0.00	$6,009.68
D	ACC DEF ITC 10% - 1990	$2,097.23	$0.00	$2,097.23	$1,195.01	$0.00	($293.61)	($311.45)	$0.00	$589.95
D	ACC DEF ITC 30% - 2015 - SOLAR	($122,411.12)	$0.00	($122,411.12)	($69,749.92)	$0.00	$17,137.55	$18,178.86	$0.00	($34,433.51)
D	ACC DEF ITC 30% - 2016 - SOLAR	($47,754.96)	$0.00	($47,754.96)	($27,210.80)	$0.00	$6,685.70	$7,091.92	$0.00	($13,433.18)
D	ACC DEF ITC 30% - 2017- SOLAR	($327,749.51)	$0.00	($327,749.51)	($186,751.86)	$0.00	$45,884.93	$48,672.97	$0.00	($92,193.96)
D	ACC DEF ITC 8% - 1983	$129,679.79	$0.00	$129,679.79	$73,891.63	$0.00	($18,155.17)	($19,258.31)	$0.00	$36,478.15
D	ACC DEF ITC 8% - 1983 - GT	$2,283.15	$0.00	$2,283.15	$1,300.94	$0.00	($319.64)	($339.07)	$0.00	$642.23
D	ACC DEF ITC 8% - 1984	$1,105,595.05	$0.00	$1,105,595.05	$629,968.69	$0.00	($154,783.31)	($164,188.18)	$0.00	$310,997.20
D	ACC DEF ITC 8% - 1985	$703,159.24	$0.00	$703,159.24	$400,660.53	$0.00	($98,442.29)	($104,423.81)	$0.00	$197,794.43
D	ACC DEF ITC BB4 10% - 1981	$168,850.53	$0.00	$168,850.53	$96,211.13	$0.00	($23,639.08)	($25,075.43)	$0.00	$47,496.62
D	ACC DEF ITC BB4 10% - 1982	$1,286,919.57	$0.00	$1,286,919.57	$733,287.51	$0.00	($180,168.74)	($191,116.07)	$0.00	$362,002.70
D	ACC DEF ITC BB4 10% - 1984	$737,252.64	$0.00	$737,252.64	$420,086.97	$0.00	($103,215.37)	($109,486.89)	$0.00	$207,384.71
D	ACC DEF ITC BB4 10% - 1986	$28,182.23	$0.00	$28,182.23	$16,058.25	$0.00	($3,945.51)	($4,185.25)	$0.00	$7,927.49
D	ACC DEF ITC BB4 10% - 1987	$26,418.77	$0.00	$26,418.77	$15,053.43	$0.00	($3,698.63)	($3,923.36)	$0.00	$7,431.44
D	ACC DEF ITC BB4 8% - 1983	$2,009,194.50	$0.00	$2,009,194.50	$1,144,840.18	$0.00	($281,287.23)	($298,378.69)	$0.00	$565,174.26
D	ACC DEF ITC BB4 8% - 1984	$539,795.27	$0.00	$539,795.27	$307,575.65	$0.00	($75,571.33)	($80,163.18)	$0.00	$151,841.14
D	ACC DEF ITC BB4 8% - 1985	$260,111.54	$0.00	$260,111.54	$148,211.70	$0.00	($36,415.62)	($38,628.28)	$0.00	$73,167.80
STC ITC	ITC 30% - SOLAR	$14,407,398.00	$0.00	$14,407,398.00	$8,209,343.60	$0.00	($2,017,035.72)	($2,139,593.96)	$0.00	$4,052,713.92
Total For 1900610 Def Tax Fed ITC - FAS109		$21,891,749.28	$0.00	$21,891,749.28	$12,473,931.22	$0.00	($3,064,844.90)	($3,251,069.66)	$0.00	$6,158,016.66
					2810300 DIT Federal Accelerated Amo					
T504	AMORTIZATION FED	($169,004,894.06)	$0.00	($169,004,894.06)	($51,232,445.12)	$0.00	$0.00	$0.00	$0.00	($51,232,445.12)

Rpt # Tax Accrual - 51050

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TAMPA ELECTRIC COMPANY
DOCKET NO. 20180045-EI
OPC'S FIRST SET OF
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INTERROGATORY NO. 2
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TOTAL Deferred Taxes Balance Report

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Tampa Electric
ACROSS OPERATING INDICATORS
Rate Change Beg Bal Trueup Through FAS 158 ADJ

M Item		Schedule M Items			Deferred Taxes					
		Beginning Balance	Activity	Ending Balance	Beginning Balance	Activity - I/S Related	Activity - Regulatory Pre-Grossup	Activity - Regulatory Grossup	Activity - Other	Ending Balance
					2810300 DIT Federal Accelerated Amo					
N	AMORTIZATION STATE	($169,004,894.06)	$0.00	($169,004,894.06)	$3,228,640.14	($0.01)	$0.00	$0.00	$0.00	$3,228,640.13
Total For 2810300 DIT Federal Accelerated /		($338,009,788.12)	$0.00	($338,009,788.12)	($48,003,804.98)	($0.01)	$0.00	$0.00	$0.00	($48,003,804.99)
					2810400 DIT State Accelerated Amort					
N	AMORTIZATION STATE	($169,004,894.06)	$0.00	($169,004,894.06)	($7,958,235.97)	$0.00	$0.00	$0.00	$0.00	($7,958,235.97)
Total For 2810400 DIT State Accelerated Am		($169,004,894.06)	$0.00	($169,004,894.06)	($7,958,235.97)	$0.00	$0.00	$0.00	$0.00	($7,958,235.97)
					2820300 DIT Other Prop - Fed					
T565	COST OF REMOVAL	($514,365,657.67)	$0.00	($514,365,657.67)	($170,126,441.42)	$0.00	$0.00	$0.00	$0.00	($170,126,441.42)
T500	DEPRECIATION - BOOK	($12,596,149.34)	$0.00	($12,596,149.34)	($4,166,176.40)	$0.00	$0.00	$0.00	$0.00	($4,166,176.40)
T502	DEPRECIATION - BOOK TAX DIFF FED	($2,467,663,268.46)	$0.00	($2,467,663,268.46)	($880,729,761.85)	$0.00	$0.00	$0.00	$0.00	($880,729,761.85)
T503	DEPRECIATION - BOOK TAX DIFF STATE	($1,793,631,217.86)	$0.00	($1,793,631,217.86)	$36,160,869.62	$0.00	$0.00	$0.00	$0.00	$36,160,869.62
T580	REPAIRS CAPITALIZED ON BOOKS	($1,213,986,281.49)	$0.00	($1,213,986,281.49)	($401,525,962.58)	$0.00	$0.00	$0.00	$0.00	($401,525,962.58)
Total For 2820300 DIT Other Prop - Fed:		($6,002,242,574.82)	$0.00	($6,002,242,574.82)	($1,420,387,472.63)	$0.00	$0.00	$0.00	$0.00	($1,420,387,472.63)
					2820400 DIT Other Prop - St					
T565	COST OF REMOVAL	($514,365,657.67)	$0.00	($514,365,657.67)	($28,290,111.47)	$0.00	$0.00	$0.00	$0.00	($28,290,111.47)
T500	DEPRECIATION - BOOK	($12,596,149.34)	$0.00	($12,596,149.34)	($692,788.22)	$0.00	$0.00	$0.00	$0.00	($692,788.22)
T503	DEPRECIATION - BOOK TAX DIFF STATE	($1,793,631,217.86)	$0.00	($1,793,631,217.86)	($95,504,540.50)	$0.00	$0.00	$0.00	$0.00	($95,504,540.50)
T580	REPAIRS CAPITALIZED ON BOOKS	($1,213,986,281.49)	$0.00	($1,213,986,281.49)	($66,769,245.51)	$0.00	$0.00	$0.00	$0.00	($66,769,245.51)
Total For 2820400 DIT Other Prop - St:		($3,534,579,306.36)	$0.00	($3,534,579,306.36)	($191,256,685.70)	$0.00	$0.00	$0.00	$0.00	($191,256,685.70)
					2820610 DIT Other Prop - FAS109					
T100	401K - PERFORMANCE MATCH	$1,413,314.26	$0.00	$1,413,314.26	$0.00	$0.00	($186,981.48)	$0.00	$0.00	($186,981.48)
T105	ACCRUED BONUS	$13,766,654.12	$0.00	$13,766,654.12	$0.03	$0.00	($1,821,328.34)	$0.00	$0.00	($1,821,328.31)
T505	AFUDC EQUITY	($189,962,004.49)	$0.00	($189,962,004.49)	($73,277,843.23)	$0.00	$25,131,973.19	$0.00	$0.00	($48,145,870.04)
T510	AFUDC EQUITY - DEPR	$65,695,048.88	$0.00	$65,695,048.88	$25,341,865.11	$0.00	($8,691,454.97)	$0.00	$0.00	$16,650,410.14
T205	AMORT - BOND DISCOUNT	($584,472.08)	$0.00	($584,472.08)	$0.31	$0.00	$77,325.65	$0.00	$0.00	$77,325.96
T210	AMORT - BOND ISSUE COSTS	($578,156.28)	$0.00	($578,156.28)	($130.14)	$0.00	$76,490.08	$0.00	$0.00	$76,359.94
T215	AMORT - BOND PREMIUM	($1,008,976.78)	$0.00	($1,008,976.78)	($860.63)	$0.00	$133,487.63	$0.00	$0.00	$132,627.00

Rpt # Tax Accrual - 51050

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TOTAL Deferred Taxes Balance Report

* 2017 Provision
Tampa Electric
ACROSS OPERATING INDICATORS
Rate Change Beg Bal Trueup Through FAS 158 ADJ

M Item		Schedule M Items			Deferred Taxes					
		Beginning Balance	Activity	Ending Balance	Beginning Balance	Activity - I/S Related	Activity - Regulatory Pre-Grossup	Activity - Regulatory Grossup	Activity - Other	Ending Balance
2820610 DIT Other Prop - FAS109										
T216	AMORT - BOND PUT OPTION	$0.00	$0.00	$0.00	($0.01)	$0.00	$0.00	$0.00	$0.00	($0.01)
T225	AMORT - FRANCHISE FEE	$0.00	$0.00	$0.00	($0.04)	$0.00	$0.00	$0.00	$0.00	($0.04)
T504	AMORTIZATION FED	($169,004,894.06)	$0.00	($169,004,894.06)	($7,919,267.80)	$0.00	$23,660,685.17	$0.00	$0.00	$15,741,417.37
N	AMORTIZATION STATE	($169,004,894.06)	$0.00	($169,004,894.06)	($1,312,329.13)	$0.00	($1,301,337.67)	$0.00	$0.00	($2,613,666.80)
T255	BAD DEBT	$762,122.54	$0.00	$762,122.54	$108.99	$0.00	($100,828.82)	$0.00	$0.00	($100,719.83)
T560	CIAC	$151,141,690.06	$0.00	$151,141,690.06	($4,849,964.34)	$0.00	($19,996,045.60)	$0.00	$0.00	($24,846,009.94)
T565	COST OF REMOVAL	($514,365,657.67)	$0.00	($514,365,657.67)	$0.45	$0.00	$68,050,576.51	$0.00	$0.00	$68,050,576.96
NOL	DEF SEP CO - EMERA FED NOL-PROTECTE	$141,309,587.74	$0.00	$141,309,587.74	$0.00	$0.00	($19,783,342.28)	$0.00	$0.00	($19,783,342.28)
N	DEF SEP CO - FED NOL - UNPROTECTED	$194,143,570.00	$0.00	$194,143,570.00	$0.00	$0.00	($27,180,099.80)	$0.00	$0.00	($27,180,099.80)
N	DEF SEP CO - FL NOL - UNPROTECTED	$268,538,363.00	$0.00	$268,538,363.00	($0.01)	$0.00	$2,067,745.41	$0.00	$0.00	$2,067,745.40
T110	DEFERRED COMP	$248,190.04	$0.00	$248,190.04	($0.02)	$0.00	($32,835.53)	$0.00	$0.00	($32,835.55)
T270	DEFERRED FUEL	($5,364,387.37)	$0.00	($5,364,387.37)	($0.02)	$0.00	$709,708.44	$0.00	$0.00	$709,708.42
T435	DEFERRED INTEREST - BONDS	($11,393,068.41)	$0.00	($11,393,068.41)	($15,355.43)	$0.00	$1,507,302.94	$0.00	$0.00	$1,491,947.51
T280	DEFERRED LEASE - NC	$678,520.98	$0.00	$678,520.98	($511,739.56)	$0.00	($89,768.32)	$0.00	$0.00	($601,507.88)
T281	DEFERRED LEASE - NONUTILITY	$476,208.91	$0.00	$476,208.91	($290,430.18)	$0.00	($63,002.44)	$0.00	$0.00	($353,432.62)
T500	DEPRECIATION - BOOK	($12,596,149.34)	$0.00	($12,596,149.34)	$0.01	$0.00	$1,666,470.56	$0.00	$0.00	$1,666,470.57
T502	DEPRECIATION - BOOK TAX DIFF FED	($2,467,663,268.46)	$0.00	($2,467,663,268.46)	$17,047,617.89	$0.00	$345,472,857.58	$0.00	$0.00	$362,520,475.47
T503	DEPRECIATION - BOOK TAX DIFF STATE	($1,793,631,217.86)	$0.00	($1,793,631,217.86)	($4,778,645.16)	$0.00	($13,810,960.37)	$0.00	$0.00	($18,589,605.53)
T570	DISMANTLEMENT COSTS	$125,943,563.24	$0.00	$125,943,563.24	$1.09	$0.00	($16,662,333.42)	$0.00	$0.00	($16,662,332.33)
T290	DREDGING	($2,183,941.70)	$0.00	($2,183,941.70)	$0.15	$0.00	$288,935.49	$0.00	$0.00	$288,935.64
T300	EMISSION ALLOWANCES	$0.00	$0.00	$0.00	($0.48)	$0.00	$0.00	$0.00	$0.00	($0.48)
T115	FAS 106 - NC	$81,591,563.31	$0.00	$81,591,563.31	($0.12)	$0.00	($10,794,563.83)	$0.00	$0.00	($10,794,563.95)
N	FAS 106 FAS 158	$3,119,528.00	$0.00	$3,119,528.00	$0.00	$0.00	($412,713.56)	$0.00	$0.00	($412,713.56)
N	FAS 106 FAS 158 - C	$9,640,008.00	$0.00	$9,640,008.00	$0.00	$0.00	($1,153,988.47)	$0.00	$0.00	($1,153,988.47)
N	FAS 106 FAS 158 - C 283	($9,640,008.00)	$0.00	($9,640,008.00)	$0.00	$0.00	$1,153,988.47	$0.00	$0.00	$1,153,988.47

Rpt # Tax Accrual - 51050

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TAMPA ELECTRIC COMPANY
DOCKET NO. 20180045-EI
OPC'S FIRST SET OF
INTERROGATORIES
INTERROGATORY NO. 2
PAGE 7 OF 16
FILED: APRIL 23, 2018

TOTAL Deferred Taxes Balance Report

* 2017 Provision
Tampa Electric
ACROSS OPERATING INDICATORS
Rate Change Beg Bal Trueup Through FAS 158 ADJ

		Schedule M Items			Deferred Taxes					
M Item		Beginning Balance	Activity	Ending Balance	Beginning Balance	Activity - I/S Related	Activity - Regulatory Pre-Grossup	Activity - Regulatory Grossup	Activity - Other	Ending Balance
					2820610 DIT Other Prop - FAS109					
N	FAS 106 FAS 158 - NC	$46,775,125.00	$0.00	$46,775,125.00	$0.00	$0.00	($3,722,785.59)	$0.00	$0.00	($3,722,785.59)
N	FAS 106 FAS 158 - NC 283	($46,775,125.00)	$0.00	($46,775,125.00)	$0.00	$0.00	$3,722,785.59	$0.00	$0.00	$3,722,785.59
T120	FAS 112	$13,977,835.00	$0.00	$13,977,835.00	($378.79)	$0.00	($1,849,267.57)	$0.00	$0.00	($1,849,646.36)
T320	FIBER OPTIC	$383,749.84	$0.00	$383,749.84	($8,637.65)	$0.00	($50,770.10)	$0.00	$0.00	($59,407.75)
T575	G/L - SALE OF ASSETS	$79,543.13	$0.00	$79,543.13	($75.59)	$0.00	($10,523.55)	$0.00	$0.00	($10,599.14)
T331	INSURANCE RESERVE - C	$0.00	$0.00	$0.00	($0.02)	$0.00	$0.00	$0.00	$0.00	($0.02)
T330	INSURANCE RESERVE - NC	($27,328,771.17)	$0.00	($27,328,771.17)	($56,673.83)	$0.00	$3,615,596.42	$0.00	$0.00	$3,558,922.59
T345	LEGAL EXPENSES	$404,156.98	$0.00	$404,156.98	($0.01)	$0.00	($53,469.96)	$0.00	$0.00	($53,469.97)
T122	LONG TERM INCENTIVE	$6,046,167.72	$0.00	$6,046,167.72	$0.00	$0.00	($799,907.99)	$0.00	$0.00	($799,907.99)
T350	LOSS FROM GRANTOR TRUST	$272,075.00	$0.00	$272,075.00	$2,151.79	$0.00	($35,995.53)	$0.00	$0.00	($33,843.74)
N	OCI FAS 133 - C	$933,935.00	$0.00	$933,935.00	($0.01)	$0.00	($1,764,072.98)	$0.00	$0.00	($1,764,072.99)
N	OCI FAS 133 - C 283	($933,935.00)	$0.00	($933,935.00)	$0.01	$0.00	$1,764,072.98	$0.00	$0.00	$1,764,072.99
N	OCI FAS 133 - NC	$0.00	$0.00	$0.00	$0.00	$0.00	($162,434.63)	$0.00	$0.00	($162,434.63)
N	OCI FAS 133 - NC 283	$0.00	$0.00	$0.00	$0.00	$0.00	$162,434.63	$0.00	$0.00	$162,434.63
N	OCI FAS 133 INTEREST - NC	$2,309,241.18	$0.00	$2,309,241.18	$0.01	$0.00	($422,777.64)	$0.00	$0.00	($422,777.63)
T125	PENSION - NC	($176,830,202.82)	$0.00	($176,830,202.82)	($1,081,347.80)	$0.00	$23,394,635.84	$0.00	$0.00	$22,313,288.04
N	PENSION FAS 158	$1,523,058.00	$0.00	$1,523,058.00	$0.00	$0.00	($201,500.57)	$0.00	$0.00	($201,500.57)
N	PENSION FAS 158 - NC	$189,213,304.00	($3,340,757.00)	$185,872,547.00	($0.01)	$0.00	($26,686,310.78)	$0.00	$0.00	($26,686,310.79)
N	PENSION FAS 158 - NC 283	($189,213,304.00)	$3,340,757.00	($185,872,547.00)	$0.01	$0.00	$26,686,310.78	$0.00	$0.00	$26,686,310.79
T375	RATE CASE EXPENSE - NC	($0.68)	$0.00	($0.68)	($0.28)	$0.00	$0.10	$0.00	$0.00	($0.18)
T580	REPAIRS CAPITALIZED ON BOOKS	($1,213,986,281.49)	$0.00	($1,213,986,281.49)	$0.01	$0.00	$160,610,385.04	$0.00	$0.00	$160,610,385.05
T128	RESTORATION PLAN	$202,435.79	$0.00	$202,435.79	$0.02	$0.00	($26,782.25)	$0.00	$0.00	($26,782.23)
N	RESTORATION PLAN FAS 158 - NC	$381,200.00	$0.00	$381,200.00	$0.00	$0.00	($108,182.64)	$0.00	$0.00	($108,182.64)
N	RESTORATION PLAN FAS 158 - NC 283	($381,200.00)	$0.00	($381,200.00)	$0.00	$0.00	$108,182.64	$0.00	$0.00	$108,182.64
T591	SEC 263A INDIRECT COSTS	$41,418,356.67	$0.00	$41,418,356.67	($0.03)	$0.00	($5,479,648.58)	$0.00	$0.00	($5,479,648.61)

Rpt # Tax Accrual - 51050

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TOTAL Deferred Taxes Balance Report

* 2017 Provision
Tampa Electric
ACROSS OPERATING INDICATORS
Rate Change Beg Bal Trueup Through FAS 158 ADJ

M Item		Schedule M Items			Deferred Taxes					
		Beginning Balance	Activity	Ending Balance	Beginning Balance	Activity - I/S Related	Activity - Regulatory Pre-Grossup	Activity - Regulatory Grossup	Activity - Other	Ending Balance
2820610 DIT Other Prop - FAS109										
T590	SEC 263A INTEREST CAP	$216,688,306.18	$0.00	$216,688,306.18	$3,247,610.87	$0.00	($28,667,862.91)	$0.00	$0.00	($25,420,252.04)
T140	SERP - NC	$8,069,212.70	$0.00	$8,069,212.70	$2,651.12	$0.00	($1,067,556.85)	$0.00	$0.00	($1,064,905.73)
N	SERP FAS 158	$163,086.00	$0.00	$163,086.00	$0.00	$0.00	($21,576.27)	$0.00	$0.00	($21,576.27)
N	SERP FAS 158 - C	$6,335,831.00	$0.00	$6,335,831.00	$0.00	$0.00	($28,049.19)	$0.00	$0.00	($28,049.19)
N	SERP FAS 158 - C 283	($6,335,831.00)	$0.00	($6,335,831.00)	$0.00	$0.00	$28,049.19	$0.00	$0.00	$28,049.19
N	SERP FAS 158 - NC	($2,920,464.00)	($67,684.00)	($2,988,148.00)	($0.01)	$0.00	($541,834.12)	$0.00	$0.00	($541,834.13)
N	SERP FAS 158 - NC 283	$2,920,464.00	$67,684.00	$2,988,148.00	$0.01	$0.00	$541,834.12	$0.00	$0.00	$541,834.13
T511	SOLAR ITC	$258,917.49	$0.00	$258,917.49	$90,621.12	$0.00	($36,248.45)	$0.00	$0.00	$54,372.67
T410	UNBILLED CONSERVATION REV	$1,868,924.03	$0.00	$1,868,924.03	$1,184.05	$0.00	($247,258.64)	$0.00	$0.00	($246,074.59)
T415	UNBILLED ENVIRONMENTAL REV	$3,643,458.18	$0.00	$3,643,458.18	$2,787.57	$0.00	($482,029.51)	$0.00	$0.00	($479,241.94)
T420	UNBILLED REVENUE/FUEL	$28,071,615.89	$0.00	$28,071,615.89	$26,869.06	$0.00	($3,713,874.77)	$0.00	$0.00	($3,687,005.71)
T150	VACATION ACCRUAL	$12,887,665.10	$0.00	$12,887,665.10	$571.86	$0.00	($1,705,038.10)	$0.00	$0.00	($1,704,466.24)
N	z MISCELLANEOUS - DO NOT USE	$0.00	$0.00	$0.00	$0.03	$0.00	$0.00	$0.00	$0.00	$0.03
Total For 2820610 DIT Other Prop - FAS109:		($5,368,390,614.76)	$0.00	($5,368,390,614.76)	($48,339,638.76)	$0.00	$490,664,490.38	$0.00	$0.00	$442,324,851.62
2830300 DTL - Federal										
T100	401K - PERFORMANCE MATCH	$1,413,314.26	$0.00	$1,413,314.26	$467,453.69	$0.00	$0.00	$0.00	$0.00	$467,453.69
T105	ACCRUED BONUS	$13,766,654.12	$0.00	$13,766,654.12	$4,553,320.84	$0.00	$0.00	$0.00	$0.00	$4,553,320.84
T205	AMORT - BOND DISCOUNT	($584,472.08)	$0.00	($584,472.08)	($193,314.00)	$0.00	$0.00	$0.00	$0.00	($193,314.00)
T210	AMORT - BOND ISSUE COSTS	($578,156.28)	$0.00	($578,156.28)	($191,095.03)	$0.00	$0.00	$0.00	$0.00	($191,095.03)
T215	AMORT - BOND PREMIUM	($1,008,976.78)	$0.00	($1,008,976.78)	($332,858.57)	$0.00	$0.00	$0.00	$0.00	($332,858.57)
T216	AMORT - BOND PUT OPTION	$0.00	$0.00	$0.00	$0.01	$0.00	$0.00	$0.00	$0.00	$0.01
T225	AMORT - FRANCHISE FEE	$0.00	$0.00	$0.00	$0.28	$0.00	$0.00	$0.00	$0.00	$0.28
T255	BAD DEBT	$762,122.54	$0.00	$762,122.54	$251,974.72	$0.00	$0.00	$0.00	$0.00	$251,974.72
T110	DEFERRED COMP	$248,190.04	$0.00	$248,190.04	$82,088.87	$0.00	$0.00	$0.00	$0.00	$82,088.87
T270	DEFERRED FUEL	($5,364,387.37)	$0.00	($5,364,387.37)	($1,774,271.11)	$0.00	$0.00	$0.00	$0.00	($1,774,271.11)

Rpt # Tax Accrual - 51050

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TOTAL Deferred Taxes Balance Report

* 2017 Provision
Tampa Electric
ACROSS OPERATING INDICATORS
Rate Change Beg Bal Trueup Through FAS 158 ADJ

M Item		Schedule M Items			Deferred Taxes					
		Beginning Balance	Activity	Ending Balance	Beginning Balance	Activity - I/S Related	Activity - Regulatory Pre-Grossup	Activity - Regulatory Grossup	Activity - Other	Ending Balance
					2830300 DTL - Federal					
T435	DEFERRED INTEREST - BONDS	($11,393,068.41)	$0.00	($11,393,068.41)	($3,752,901.94)	$0.00	$0.00	$0.00	$0.00	($3,752,901.94)
T290	DREDGING	($2,183,941.70)	$0.00	($2,183,941.70)	($722,338.84)	$0.00	$0.00	$0.00	$0.00	($722,338.84)
T300	EMISSION ALLOWANCES	$0.00	$0.00	$0.00	$0.42	$0.00	$0.00	$0.00	$0.00	$0.42
T115	FAS 106 - NC	$81,591,563.31	$0.00	$81,591,563.31	$26,986,409.89	$0.00	$0.00	$0.00	$0.00	$26,986,409.89
N	FAS 106 FAS 158	$3,119,528.00	$0.00	$3,119,528.00	$1,031,783.89	$0.00	$0.00	$0.00	$0.00	$1,031,783.89
T120	FAS 112	$13,977,835.00	$0.00	$13,977,835.00	$4,623,547.83	$0.00	$0.00	$0.00	$0.00	$4,623,547.83
T320	FIBER OPTIC	$383,749.84	$0.00	$383,749.84	$135,562.66	$0.00	$0.00	$0.00	$0.00	$135,562.66
T345	LEGAL EXPENSES	$404,156.98	$0.00	$404,156.98	$133,674.93	$0.00	$0.00	$0.00	$0.00	$133,674.93
T122	LONG TERM INCENTIVE	$6,046,167.72	$0.00	$6,046,167.72	$1,999,769.97	$0.00	$0.00	$0.00	$0.00	$1,999,769.97
T350	LOSS FROM GRANTOR TRUST	$272,075.00	$0.00	$272,075.00	$87,837.06	$0.00	$0.00	$0.00	$0.00	$87,837.06
T125	PENSION - NC	($176,830,202.82)	$0.00	($176,830,202.82)	($57,143,550.24)	$0.00	$0.00	$0.00	$0.00	($57,143,550.24)
N	PENSION FAS 158	$1,523,058.00	$0.00	$1,523,058.00	$503,751.43	$0.00	$0.00	$0.00	$0.00	$503,751.43
T375	RATE CASE EXPENSE - NC	($0.68)	$0.00	($0.68)	$0.02	$0.00	$0.00	$0.00	$0.00	$0.02
T128	RESTORATION PLAN	$202,435.79	$0.00	$202,435.79	$66,955.62	$0.00	$0.00	$0.00	$0.00	$66,955.62
T140	SERP - NC	$8,069,212.70	$0.00	$8,069,212.70	$2,666,241.20	$0.00	$0.00	$0.00	$0.00	$2,666,241.20
N	SERP FAS 158	$163,086.00	$0.00	$163,086.00	$53,940.69	$0.00	$0.00	$0.00	$0.00	$53,940.69
T410	UNBILLED CONSERVATION REV	$1,868,924.03	$0.00	$1,868,924.03	$616,961.35	$0.00	$0.00	$0.00	$0.00	$616,961.35
T415	UNBILLED ENVIRONMENTAL REV	$3,643,458.18	$0.00	$3,643,458.18	$1,202,284.40	$0.00	$0.00	$0.00	$0.00	$1,202,284.40
T420	UNBILLED REVENUE/FUEL	$28,071,615.89	$0.00	$28,071,615.89	$9,257,817.23	$0.00	$0.00	$0.00	$0.00	$9,257,817.23
T150	VACATION ACCRUAL	$12,887,665.10	$0.00	$12,887,665.10	$4,261,126.17	$0.00	$0.00	$0.00	$0.00	$4,261,126.17
N	z MISCELLANEOUS - DO NOT USE	$0.00	$0.00	$0.00	($0.02)	$0.00	$0.00	$0.00	$0.00	($0.02)
Total For 2830300 DTL - Federal:		($19,528,393.62)	$0.00	($19,528,393.62)	($5,127,826.58)	$0.00	$0.00	$0.00	$0.00	($5,127,826.58)
					2830330 DTL - FAS 158 - Fed					
N	FAS 106 FAS 158 - C 283	($9,640,008.00)	$0.00	($9,640,008.00)	($3,188,432.65)	$0.00	$0.00	$0.00	$121,384.59	($3,067,048.06)
N	FAS 106 FAS 158 - NC 283	($46,775,125.00)	$0.00	($46,775,125.00)	($15,470,872.59)	$0.00	$0.00	$0.00	$2,465,563.44	($13,005,309.15)

Rpt # Tax Accrual - 51050

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TAMPA ELECTRIC COMPANY
DOCKET NO. 20180045-EI
OPC'S FIRST SET OF
INTERROGATORIES
INTERROGATORY NO. 2
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20180045-EI Staff Hearing Exhibits 00017

TOTAL Deferred Taxes Balance Report

* 2017 Provision

Tampa Electric

ACROSS OPERATING INDICATORS

Rate Change Beg Bal Trueup Through FAS 158 ADJ

M Item		Schedule M Items			Deferred Taxes					
		Beginning Balance	Activity	Ending Balance	Beginning Balance	Activity - I/S Related	Activity - Regulatory Pre-Grossup	Activity - Regulatory Grossup	Activity - Other	Ending Balance
					2830330 DTL - FAS 158 - Fed					
N	PENSION FAS 158 - NC 283	($189,213,304.00)	$3,340,757.00	($185,872,547.00)	($62,582,300.30)	$0.00	$0.00	$0.00	($990,417.44)	($63,572,717.74)
N	RESTORATION PLAN FAS 158 - NC 283	($381,200.00)	$0.00	($381,200.00)	($126,081.90)	$0.00	$0.00	$0.00	($57,749.88)	($183,831.78)
N	SERP FAS 158 - C 283	($6,335,831.00)	$0.00	($6,335,831.00)	($2,095,576.10)	$0.00	$0.00	$0.00	$810,181.25	($1,285,394.85)
N	SERP FAS 158 - NC 283	$2,920,464.00	$67,684.00	$2,988,148.00	$965,943.47	$0.00	$0.00	$0.00	($914,779.62)	$51,163.85
Total For 2830330 DTL - FAS 158 - Fed:		($249,425,004.00)	$3,408,441.00	($246,016,563.00)	($82,497,320.07)	$0.00	$0.00	$0.00	$1,434,182.34	($81,063,137.73)
					2830340 DTL - FAS 133 - Federal					
N	OCI FAS 133 - C 283	($933,935.00)	$0.00	($933,935.00)	($308,899.01)	$0.00	$0.00	$0.00	($1,640,513.38)	($1,949,412.39)
N	OCI FAS 133 - NC 283	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	($162,434.63)	($162,434.63)
Total For 2830340 DTL - FAS 133 - Federal:		($933,935.00)	$0.00	($933,935.00)	($308,899.01)	$0.00	$0.00	$0.00	($1,802,948.01)	($2,111,847.02)
					2830400 DTL - State					
T100	401K - PERFORMANCE MATCH	$1,413,314.26	$0.00	$1,413,314.26	$77,732.28	$0.00	$0.00	$0.00	$0.00	$77,732.28
T105	ACCRUED BONUS	$13,766,654.12	$0.00	$13,766,654.12	$757,165.96	$0.00	$0.00	$0.00	$0.00	$757,165.96
T205	AMORT - BOND DISCOUNT	($584,472.08)	$0.00	($584,472.08)	($32,146.41)	$0.00	$0.00	$0.00	$0.00	($32,146.41)
T210	AMORT - BOND ISSUE COSTS	($578,156.28)	$0.00	($578,156.28)	($31,798.62)	$0.00	$0.00	$0.00	$0.00	($31,798.62)
T215	AMORT - BOND PREMIUM	($1,008,976.78)	$0.00	($1,008,976.78)	($55,493.59)	$0.00	$0.00	$0.00	$0.00	($55,493.59)
T225	AMORT - FRANCHISE FEE	$0.00	$0.00	$0.00	($0.24)	$0.00	$0.00	$0.00	$0.00	($0.24)
T255	BAD DEBT	$762,122.54	$0.00	$762,122.54	$41,905.06	$0.00	$0.00	$0.00	$0.00	$41,905.06
T110	DEFERRED COMP	$248,190.04	$0.00	$248,190.04	$13,650.45	$0.00	$0.00	$0.00	$0.00	$13,650.45
T270	DEFERRED FUEL	($5,364,387.37)	$0.00	($5,364,387.37)	($295,041.30)	$0.00	$0.00	$0.00	$0.00	($295,041.30)
T435	DEFERRED INTEREST - BONDS	($11,393,068.41)	$0.00	($11,393,068.41)	($626,618.76)	$0.00	$0.00	$0.00	$0.00	($626,618.76)
T290	DREDGING	($2,183,941.70)	$0.00	($2,183,941.70)	($120,116.82)	$0.00	$0.00	$0.00	$0.00	($120,116.82)
T300	EMISSION ALLOWANCES	$0.00	$0.00	$0.00	$0.06	$0.00	$0.00	$0.00	$0.00	$0.06
T115	FAS 106 - NC	$81,591,563.31	$0.00	$81,591,563.31	$4,487,535.78	$0.00	$0.00	$0.00	$0.00	$4,487,535.78
N	FAS 106 FAS 158	$3,119,528.00	$0.00	$3,119,528.00	$171,574.04	$0.00	$0.00	$0.00	$0.00	$171,574.04
T120	FAS 112	$13,977,835.00	$0.00	$13,977,835.00	$768,780.82	$0.00	$0.00	$0.00	$0.00	$768,780.82

Rpt # Tax Accrual - 51050

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TOTAL Deferred Taxes Balance Report

* 2017 Provision

Tampa Electric

ACROSS OPERATING INDICATORS

Rate Change Beg Bal Trueup Through FAS 158 ADJ

M Item		Schedule M Items			Deferred Taxes					
		Beginning Balance	Activity	Ending Balance	Beginning Balance	Activity - I/S Related	Activity - Regulatory Pre-Grossup	Activity - Regulatory Grossup	Activity - Other	Ending Balance
2830400 DTL - State										
T320	FIBER OPTIC	$383,749.84	$0.00	$383,749.84	$21,106.49	$0.00	$0.00	$0.00	$0.00	$21,106.49
T345	LEGAL EXPENSES	$404,156.98	$0.00	$404,156.98	$22,228.63	$0.00	$0.00	$0.00	$0.00	$22,228.63
T122	LONG TERM INCENTIVE	$6,046,167.72	$0.00	$6,046,167.72	$332,539.22	$0.00	$0.00	$0.00	$0.00	$332,539.22
T350	LOSS FROM GRANTOR TRUST	$272,075.00	$0.00	$272,075.00	$14,964.09	$0.00	$0.00	$0.00	$0.00	$14,964.09
T125	PENSION - NC	($176,830,202.82)	$0.00	($176,830,202.82)	($9,987,352.71)	$0.00	$0.00	$0.00	$0.00	($9,987,352.71)
N	PENSION FAS 158	$1,523,058.00	$0.00	$1,523,058.00	$83,768.19	$0.00	$0.00	$0.00	$0.00	$83,768.19
T375	RATE CASE EXPENSE - NC	($0.68)	$0.00	($0.68)	($0.01)	$0.00	$0.00	$0.00	$0.00	($0.01)
T128	RESTORATION PLAN	$202,435.79	$0.00	$202,435.79	$11,133.97	$0.00	$0.00	$0.00	$0.00	$11,133.97
T140	SERP - NC	$8,069,212.70	$0.00	$8,069,212.70	$443,806.49	$0.00	$0.00	$0.00	$0.00	$443,806.49
N	SERP FAS 158	$163,086.00	$0.00	$163,086.00	$8,969.73	$0.00	$0.00	$0.00	$0.00	$8,969.73
T410	UNBILLED CONSERVATION REV	$1,868,924.03	$0.00	$1,868,924.03	$102,792.04	$0.00	$0.00	$0.00	$0.00	$102,792.04
T415	UNBILLED ENVIRONMENTAL REV	$3,643,458.18	$0.00	$3,643,458.18	$200,392.02	$0.00	$0.00	$0.00	$0.00	$200,392.02
T420	UNBILLED REVENUE/FUEL	$28,071,615.89	$0.00	$28,071,615.89	$1,543,939.53	$0.00	$0.00	$0.00	$0.00	$1,543,939.53
T150	VACATION ACCRUAL	$12,887,665.10	$0.00	$12,887,665.10	$709,718.79	$0.00	$0.00	$0.00	$0.00	$709,718.79
N	z MISCELLANEOUS - DO NOT USE	$0.00	$0.00	$0.00	($0.01)	$0.00	$0.00	$0.00	$0.00	($0.01)
Total For 2830400 DTL - State:		($19,528,393.62)	$0.00	($19,528,393.62)	($1,334,864.83)	$0.00	$0.00	$0.00	$0.00	($1,334,864.83)
2830430 DTL - FAS 158 - State										
N	FAS 106 FAS 158 - C 283	($9,640,008.00)	$0.00	($9,640,008.00)	($530,200.44)	$0.00	$0.00	$0.00	$0.00	($530,200.44)
N	FAS 106 FAS 158 - NC 283	($46,775,125.00)	$0.00	($46,775,125.00)	($2,572,631.88)	$0.00	$0.00	$0.00	$0.00	($2,572,631.88)
N	PENSION FAS 158 - NC 283	($189,213,304.00)	$3,340,757.00	($185,872,547.00)	($10,406,731.73)	$0.00	$0.00	$0.00	$183,741.64	($10,222,990.09)
N	RESTORATION PLAN FAS 158 - NC 283	($381,200.00)	$0.00	($381,200.00)	($20,966.00)	$0.00	$0.00	$0.00	$0.00	($20,966.00)
N	SERP FAS 158 - C 283	($6,335,831.00)	$0.00	($6,335,831.00)	($348,470.71)	$0.00	$0.00	$0.00	$0.00	($348,470.71)
N	SERP FAS 158 - NC 283	$2,920,464.00	$67,684.00	$2,988,148.00	$160,625.51	$0.00	$0.00	$0.00	$3,722.62	$164,348.13
Total For 2830430 DTL - FAS 158 - State:		($249,425,004.00)	$3,408,441.00	($246,016,563.00)	($13,718,375.25)	$0.00	$0.00	$0.00	$187,464.26	($13,530,910.99)

TOTAL Deferred Taxes Balance Report

* 2017 Provision
Tampa Electric
ACROSS OPERATING INDICATORS
Rate Change Beg Bal Trueup Through FAS 158 ADJ

M Item		Schedule M Items			Deferred Taxes					
		Beginning Balance	Activity	Ending Balance	Beginning Balance	Activity - I/S Related	Activity - Regulatory Pre-Grossup	Activity - Regulatory Grossup	Activity - Other	Ending Balance
2830440 DTL - FAS 133 - State										
N	OCI FAS 133 - C 283	($933,935.00)	$0.00	($933,935.00)	($51,366.43)	$0.00	$0.00	$0.00	$0.00	($51,366.43)
Total For 2830440 DTL - FAS 133 - State:		($933,935.00)	$0.00	($933,935.00)	($51,366.43)	$0.00	$0.00	$0.00	$0.00	($51,366.43)
2830610 DTL - FAS109 - Other										
T100	401K - PERFORMANCE MATCH	$1,413,314.26	$0.00	$1,413,314.26	$0.00	$0.00	$0.00	($63,479.28)	$0.00	($63,479.28)
T105	ACCRUED BONUS	$13,766,654.12	$0.00	$13,766,654.12	$0.02	$0.00	$0.00	($618,331.89)	$0.00	($618,331.87)
T505	AFUDC EQUITY	($189,962,004.49)	$0.00	($189,962,004.49)	($46,018,604.84)	$0.00	$0.00	$29,673,322.19	$0.00	($16,345,282.65)
T510	AFUDC EQUITY - DEPR	$65,695,048.88	$0.00	$65,695,048.88	$15,914,732.55	$0.00	$0.00	($10,262,001.39)	$0.00	$5,652,731.16
T205	AMORT - BOND DISCOUNT	($584,472.08)	$0.00	($584,472.08)	$0.19	$0.00	$0.00	$26,251.60	$0.00	$26,251.79
T210	AMORT - BOND ISSUE COSTS	($578,156.28)	$0.00	($578,156.28)	($81.72)	$0.00	$0.00	$26,005.54	$0.00	$25,923.82
T215	AMORT - BOND PREMIUM	($1,008,976.78)	$0.00	($1,008,976.78)	($540.48)	$0.00	$0.00	$45,566.69	$0.00	$45,026.21
T216	AMORT - BOND PUT OPTION	$0.00	$0.00	$0.00	($0.01)	$0.00	$0.00	$0.01	$0.00	$0.00
T225	AMORT - FRANCHISE FEE	$0.00	$0.00	$0.00	($0.02)	$0.00	$0.00	$0.01	$0.00	($0.01)
T504	AMORTIZATION FED	($169,004,894.06)	$0.00	($169,004,894.06)	($4,973,313.08)	$0.00	$0.00	$10,317,445.73	$0.00	$5,344,132.65
N	AMORTIZATION STATE	($169,004,894.06)	$0.00	($169,004,894.06)	($824,144.84)	$0.00	$0.00	($63,182.00)	$0.00	($887,326.84)
T255	BAD DEBT	$762,122.54	$0.00	$762,122.54	$68.44	$0.00	$0.00	($34,262.32)	$0.00	($34,193.88)
T560	CIAC	$151,141,690.06	$0.00	$151,141,690.06	($3,045,785.50)	$0.00	$0.00	($5,389,310.90)	$0.00	($8,435,096.40)
T565	COST OF REMOVAL	($514,365,657.67)	$0.00	($514,365,657.67)	$0.28	$0.00	$0.00	$23,102,831.05	$0.00	$23,102,831.33
NOL	DEF SEP CO - EMERA FED NOL-PROTECTE	$141,309,587.74	$0.00	$141,309,587.74	$0.00	$0.00	$0.00	($6,716,346.00)	$0.00	($6,716,346.00)
N	DEF SEP CO - FED NOL - UNPROTECTED	$194,143,570.00	$0.00	$194,143,570.00	$0.00	$0.00	$0.00	($9,227,508.26)	$0.00	($9,227,508.26)
N	DEF SEP CO - FL NOL - UNPROTECTED	$268,538,363.00	$0.00	$268,538,363.00	$0.00	$0.00	$0.00	$701,989.23	$0.00	$701,989.23
T110	DEFERRED COMP	$248,190.04	$0.00	$248,190.04	($0.01)	$0.00	$0.00	($11,147.50)	$0.00	($11,147.51)
T270	DEFERRED FUEL	($5,364,387.37)	$0.00	($5,364,387.37)	($0.01)	$0.00	$0.00	$240,942.48	$0.00	$240,942.47
T435	DEFERRED INTEREST - BONDS	($11,393,068.41)	$0.00	($11,393,068.41)	($9,643.25)	$0.00	$0.00	$516,151.98	$0.00	$506,508.73
T280	DEFERRED LEASE - NC	$678,520.98	$0.00	$678,520.98	($321,373.28)	$0.00	$0.00	$117,164.36	$0.00	($204,208.92)
T281	DEFERRED LEASE - NONUTILITY	$476,208.91	$0.00	$476,208.91	($182,390.62)	$0.00	$0.00	$62,402.01	$0.00	($119,988.61)

Rpt # Tax Accrual - 51050

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TAMPA ELECTRIC COMPANY
DOCKET NO. 20180045-EI
OPC'S FIRST SET OF
INTERROGATORIES
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TOTAL Deferred Taxes Balance Report

* 2017 Provision

Tampa Electric

ACROSS OPERATING INDICATORS

Rate Change Beg Bal Trueup Through FAS 158 ADJ

M Item		Schedule M Items			Deferred Taxes					
		Beginning Balance	Activity	Ending Balance	Beginning Balance	Activity - I/S Related	Activity - Regulatory Pre-Grossup	Activity - Regulatory Grossup	Activity - Other	Ending Balance
2830610 DTL - FAS109 - Other										
T500	DEPRECIATION - BOOK	($12,596,149.34)	$0.00	($12,596,149.34)	$0.01	$0.00	$0.00	$565,758.43	$0.00	$565,758.44
T502	DEPRECIATION - BOOK TAX DIFF FED	($2,467,663,268.46)	$0.00	($2,467,663,268.46)	$10,705,931.79	$0.00	$0.00	$112,367,960.79	$0.00	$123,073,892.58
T503	DEPRECIATION - BOOK TAX DIFF STATE	($1,793,631,217.86)	$0.00	($1,793,631,217.86)	($3,000,996.94)	$0.00	$0.00	($3,310,081.38)	$0.00	($6,311,078.32)
T570	DISMANTLEMENT COSTS	$125,943,563.24	$0.00	$125,943,563.24	$0.69	$0.00	$0.00	($5,656,779.38)	$0.00	($5,656,778.69)
T290	DREDGING	($2,183,941.70)	$0.00	($2,183,941.70)	$0.10	$0.00	$0.00	$98,092.11	$0.00	$98,092.21
T300	EMISSION ALLOWANCES	$0.00	$0.00	$0.00	($0.29)	$0.00	$0.00	$0.12	$0.00	($0.17)
T115	FAS 106 - NC	$81,591,563.31	$0.00	$81,591,563.31	($0.08)	$0.00	$0.00	($3,664,700.52)	$0.00	($3,664,700.60)
N	FAS 106 FAS 158	$3,119,528.00	$0.00	$3,119,528.00	$0.00	$0.00	$0.00	($140,114.20)	$0.00	($140,114.20)
N	FAS 106 FAS 158 - C	$9,640,008.00	$0.00	$9,640,008.00	$0.00	$0.00	$0.00	($391,773.33)	$0.00	($391,773.33)
N	FAS 106 FAS 158 - C 283	($9,640,008.00)	$0.00	($9,640,008.00)	$0.00	$0.00	$0.00	$391,773.33	$0.00	$391,773.33
N	FAS 106 FAS 158 - NC	$46,775,125.00	$0.00	$46,775,125.00	$0.00	$0.00	$0.00	($1,263,867.13)	$0.00	($1,263,867.13)
N	FAS 106 FAS 158 - NC 283	($46,775,125.00)	$0.00	($46,775,125.00)	$0.00	$0.00	$0.00	$1,263,867.13	$0.00	$1,263,867.13
T120	FAS 112	$13,977,835.00	$0.00	$13,977,835.00	($237.89)	$0.00	$0.00	($627,707.82)	$0.00	($627,945.71)
T320	FIBER OPTIC	$383,749.84	$0.00	$383,749.84	($5,424.46)	$0.00	$0.00	($14,744.17)	$0.00	($20,168.63)
T575	G/L - SALE OF ASSETS	$79,543.13	$0.00	$79,543.13	($47.47)	$0.00	$0.00	($3,550.89)	$0.00	($3,598.36)
T331	INSURANCE RESERVE - C	$0.00	$0.00	$0.00	($0.01)	$0.00	$0.00	$0.00	$0.00	($0.01)
T330	INSURANCE RESERVE - NC	($27,328,771.17)	$0.00	($27,328,771.17)	($35,591.27)	$0.00	$0.00	$1,243,827.73	$0.00	$1,208,236.46
T122	LONG TERM INCENTIVE	$6,046,167.72	$0.00	$6,046,167.72	$0.00	$0.00	$0.00	($271,564.77)	$0.00	($271,564.77)
T350	LOSS FROM GRANTOR TRUST	$272,075.00	$0.00	$272,075.00	$1,351.33	$0.00	$0.00	($12,841.11)	$0.00	($11,489.78)
N	OCI FAS 133 - C	$933,935.00	$0.00	$933,935.00	($0.01)	$0.00	$0.00	($598,893.96)	$0.00	($598,893.97)
N	OCI FAS 133 - C 283	($933,935.00)	$0.00	($933,935.00)	$0.01	$0.00	$0.00	$598,893.96	$0.00	$598,893.97
N	OCI FAS 133 - NC	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	($55,145.75)	$0.00	($55,145.75)
N	OCI FAS 133 - NC 283	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$55,145.75	$0.00	$55,145.75
N	OCI FAS 133 INTEREST - NC	$2,309,241.18	$0.00	$2,309,241.18	$0.01	$0.00	$0.00	($143,530.91)	$0.00	($143,530.90)
T125	PENSION - NC	($176,830,202.82)	$0.00	($176,830,202.82)	($679,088.18)	$0.00	$0.00	$8,254,338.14	$0.00	$7,575,249.96

TOTAL Deferred Taxes Balance Report

* 2017 Provision

Tampa Electric

ACROSS OPERATING INDICATORS

Rate Change Beg Bal Trueup Through FAS 158 ADJ

M Item		Schedule M Items			Deferred Taxes					
		Beginning Balance	Activity	Ending Balance	Beginning Balance	Activity - I/S Related	Activity - Regulatory Pre-Grossup	Activity - Regulatory Grossup	Activity - Other	Ending Balance
2830610 DTL - FAS109 - Other										
N	PENSION FAS 158	$1,523,058.00	$0.00	$1,523,058.00	$0.00	$0.00	$0.00	($68,408.44)	$0.00	($68,408.44)
N	PENSION FAS 158 - NC	$189,213,304.00	($3,340,757.00)	$185,872,547.00	($0.01)	$0.00	$0.00	($9,059,869.35)	$0.00	($9,059,869.36)
N	PENSION FAS 158 - NC 283	($189,213,304.00)	$3,340,757.00	($185,872,547.00)	$0.01	$0.00	$0.00	$9,059,869.35	$0.00	$9,059,869.36
T375	RATE CASE EXPENSE - NC	($0.68)	$0.00	($0.68)	($0.17)	$0.00	$0.00	$0.11	$0.00	($0.06)
T580	REPAIRS CAPITALIZED ON BOOKS	($1,213,986,281.49)	$0.00	($1,213,986,281.49)	$0.00	$0.00	$0.00	$54,526,424.34	$0.00	$54,526,424.34
T128	RESTORATION PLAN	$202,435.79	$0.00	$202,435.79	$0.01	$0.00	$0.00	($9,092.45)	$0.00	($9,092.44)
N	RESTORATION PLAN FAS 158 - NC	$381,200.00	$0.00	$381,200.00	$0.00	$0.00	$0.00	($36,727.47)	$0.00	($36,727.47)
N	RESTORATION PLAN FAS 158 - NC 283	($381,200.00)	$0.00	($381,200.00)	$0.00	$0.00	$0.00	$36,727.47	$0.00	$36,727.47
T591	SEC 263A INDIRECT COSTS	$41,418,356.67	$0.00	$41,418,356.67	($0.01)	$0.00	$0.00	($1,860,313.35)	$0.00	($1,860,313.36)
T590	SEC 263A INTEREST CAP	$216,688,306.18	$0.00	$216,688,306.18	$2,039,504.91	$0.00	$0.00	($10,669,553.64)	$0.00	($8,630,048.73)
T140	SERP - NC	$8,069,212.70	$0.00	$8,069,212.70	$1,664.90	$0.00	$0.00	($363,195.09)	$0.00	($361,530.19)
N	SERP FAS 158	$163,086.00	$0.00	$163,086.00	$0.00	$0.00	$0.00	($7,325.04)	$0.00	($7,325.04)
N	SERP FAS 158 - C	$6,335,831.00	$0.00	$6,335,831.00	$0.00	$0.00	$0.00	($9,522.57)	$0.00	($9,522.57)
N	SERP FAS 158 - C 283	($6,335,831.00)	$0.00	($6,335,831.00)	$0.00	$0.00	$0.00	$9,522.57	$0.00	$9,522.57
N	SERP FAS 158 - NC	($2,920,464.00)	($67,684.00)	($2,988,148.00)	$0.00	$0.00	$0.00	($183,949.98)	$0.00	($183,949.98)
N	SERP FAS 158 - NC 283	$2,920,464.00	$67,684.00	$2,988,148.00	$0.00	$0.00	$0.00	$183,949.98	$0.00	$183,949.98
T511	SOLAR ITC	$258,917.49	$0.00	$258,917.49	$56,910.21	$0.00	$0.00	($38,450.96)	$0.00	$18,459.25
T410	UNBILLED CONSERVATION REV	$1,868,924.03	$0.00	$1,868,924.03	$743.58	$0.00	$0.00	($84,284.68)	$0.00	($83,541.10)
T415	UNBILLED ENVIRONMENTAL REV	$3,643,458.18	$0.00	$3,643,458.18	$1,750.60	$0.00	$0.00	($164,450.85)	$0.00	($162,700.25)
T420	UNBILLED REVENUE/FUEL	$28,071,615.89	$0.00	$28,071,615.89	$16,873.82	$0.00	$0.00	($1,268,593.87)	$0.00	($1,251,720.05)
T150	VACATION ACCRUAL	$12,887,665.10	$0.00	$12,887,665.10	$359.12	$0.00	$0.00	($579,016.91)	$0.00	($578,657.79)
N	z MISCELLANEOUS - DO NOT USE	$0.00	$0.00	$0.00	$0.02	$0.00	$0.00	$0.00	$0.00	$0.02
Total For 2830610 DTL - FAS109 - Other:		($5,368,794,771.74)	$0.00	($5,368,794,771.74)	($30,357,371.85)	$0.00	$0.00	$180,542,604.68	$0.00	$150,185,232.83

TOTAL Deferred Taxes Balance Report

* 2017 Provision
Tampa Electric
ACROSS OPERATING INDICATORS
Rate Change Beg Bal Trueup Through FAS 158 ADJ

M Item		Schedule M Items			Deferred Taxes					
		Beginning Balance	Activity	Ending Balance	Beginning Balance	Activity - I/S Related	Activity - Regulatory Pre-Grossup	Activity - Regulatory Grossup	Activity - Other	Ending Balance
2830611 MED D GROSS UP										
N	REG ASSET MED D -FAS109 ACCT	($2,072,238.30)	$0.00	($2,072,238.30)	($1,301,369.04)	$0.00	$274,157.13	$323,697.34	$0.00	($703,514.57)
Total For 2830611 MED D GROSS UP:		($2,072,238.30)	$0.00	($2,072,238.30)	($1,301,369.04)	$0.00	$274,157.13	$323,697.34	$0.00	($703,514.57)
Total For Tampa Electric:		($5,370,885,432.99)	$0.00	($5,370,885,432.99)	($1,392,525,181.13)	($819.82)	$487,873,802.61	$177,615,232.36	$117,265.03	($726,919,700.95)

TAMPA ELECTRIC COMPANY
DOCKET NO. 20180045-EI
OPC'S FIRST SET OF
INTERROGATORIES
INTERROGATORY NO. 2
PAGE 16 OF 16
FILED: APRIL 23, 2018

3. Is the Company is still evaluating the net effect of the Tax Act, and if so please explain what is still being evaluated and identify any issues that are of concern?

A. Bonus depreciation rules are still uncertain. Under Pre–Tax Cuts and Jobs Act ("TCJA") law, Code Section 168(k) provides a phased down bonus depreciation deduction for qualifying property placed in service by December 31, 2020 at the respective rates of 50%, 40% and 30%. The TCJA enacted on December 22, 2017 raises the bonus depreciation rate to 100%; however, regulated public utilities are specifically excluded from the definition of qualifying property and therefore exempt from the 100% bonus depreciation rate. The TCJA however provides for a transition rule which maintains the phased down bonus depreciation rates allowed for property acquired before September 28, 2017 and placed in service after September 27, 2017. The Treasury and/or Internal Revenue Service ("IRS") are expected to issue clarification on the transition rules applicable for the fourth quarter of 2017 as well as 2018 and forward. The company has made certain assumptions with respect to assets qualifying for bonus in 2017 and 2018, which may need to be changed once clarification rules are available.

The TCJA results in a reduction in the federal income tax rate, which also requires regulated companies to determine their excess accumulated deferred tax balances which such excess being returned to ratepayers in some manner. Those deferred tax balances consist of IRS determined "protected" and "unprotected" book/tax differences, with "protected" differences meaning that the IRS code and regulations require certain ratemaking treatment in order for the company to continue to claim accelerated depreciation deductions. Accumulated deferred income taxes relating to accelerated depreciation method and life differences is a clear protected difference. IRS Protection for certain other property related book/tax differences are not as clear. One such item relates to the book/tax difference for cost of removal. Many EEI member companies believe this difference is unprotected because in their jurisdictions, the cost of removal book/tax difference has been flowed-through to ratepayers without recognition of deferred taxes. The IRS has not issued rulings that explicitly cover this issue, especially in the common situation where a negative cost of removal component is included in book depreciation rates.

Tampa Electric recorded its best estimate of the net effect of the TCJA as of December 31, 2017. Power Plan consultants are assisting in the implementation of the Average Rate Assumption Method ("ARAM") method for the company's protected excess deferred taxes. Tampa Electric is currently in the process of

identifying protected and unprotected excess deferred taxes. Tampa Electric believes that the more appropriate classification of cost of removal is as an unprotected deferred tax, and has classified cost of removal as unprotected in its TCJA impact quantification. In the event the IRS were to determine that cost of removal should be classified as protected, Tampa Electric proposes that the FPSC permit the company to true-up its rates to reflect such treatment.

20180045-EI Staff Hearing Exhibits 00025

4. Please explain any nuances the Company believes exist that will affect how the impact of the repair deduction will be factored in or taken into consideration in the determination of the excess deferred tax balances.

A. The company believes that the excess deferred balances related to the tax repairs deduction and associated book depreciation reversal amounts are unprotected. Allowable tax repairs deductions are provided in Internal Revenue Code ("IRC") Section 162 and therefore not considered protected under IRC Section 167 and 168 which strictly relates to method and life book-tax depreciation difference. This is the position taken by virtually all EEI member companies.

5. Please explain in detail how the Company plans on returning the excess unprotected deferred income taxes to customers.

A. Tampa Electric entered into the 2017 Amended and Restated Stipulation and Settlement Agreement with consumer parties on September 27, 2017 that addresses how excess unprotected deferred income taxes are to be flowed back to customers. Specifically, in paragraph 9(c) of the agreement, Tampa Electric agreed, subject to a rebuttable presumption, to return excess deferred taxes not governed by the Tax Cuts and Jobs Act or other statutes or rules either over a 5-year or 10-year period depending on the amount of the net excess deferred income tax regulatory liability. Those flow-back periods could be increased if the company presents clear and convincing evidence that those flow-back periods would have adverse cash flow and credit metric impacts. While there is evidence of adverse cash flow impacts and credit metric impacts, the company is planning on flowing back the unprotected deferred income taxes over a 5-year period in accordance with the Settlement Agreement. A 5-year flow-back period is planned because the amount of the unprotected regulatory liability is expected to be less than $100 million.

6. Please provide a detailed summary of: (1) any Net Operating Loss (NOL) deferred tax balance, (2) identify any excess amount resulting from the Tax Cuts and Jobs Act (TCJA) that was signed into law by President Trump on December 22, 2017, (3) show how that excess was calculated, and (4) explain how the Company proposes to recover the excess NOL from customers.

A. See the attached report. In accordance with IRS ruling guidance, the company used the with and without method in accordance with the normalization rules to estimate what portion of these NOLs relate to protected book/tax differences and which relate to unprotected book/tax differences. The excess deferred taxes related to the protected NOLs will be flowed back using the Average Rate Assumption Method ("ARAM"), and the unprotected portion will be flowed back using the provisions in Section 9(c) of the company's 2017 Amended and Restated Stipulation and Settlement Agreement.

2017 Provision
Tampa Electric
Deferred Taxes

M Item	Gross Timing Difference	DIT Beginning Balance	Excess DIT	After Tax Deferred Tax Liability	Rate	Normalization
DEF SEP CO - EMERA FED NOL-PROTECTED	$141,309,588	$49,458,356	($19,783,342)	$29,675,013	21.00%	Protected
DEF SEP CO - FED NOL - UNPROTECTED	$194,143,570	$67,950,250	($27,180,100)	$40,770,150	21.00%	Unprotected
DEF SEP CO - FL NOL - UNPROTECTED	$268,538,363	$9,600,246	$2,067,745	$11,667,992	4.35%	Unprotected

20180045-EI Staff Hearing Exhibits 00029

7. Please provide a detailed explanation on how the Company has provided for the flowback of the income tax expense currently in base rates.

A. Tampa Electric deferred the estimated benefits of tax reform from January through March 2018. The amortization of the amounts deferred from January through March 2018 and the tax reform benefits from April through December 2018 will be used to offset the costs associated with named tropical systems during the 2015, 2016 and 2017 hurricane seasons and replenishment of the storm reserve. The treatment of tax reform benefits for 2019 and beyond is specified by the company's 2017 Amended and Restated Stipulation and Settlement Agreement.

8. In the Company's last rate filing application (i.e. rates currently in effect), did the Company reflect bonus [repair deductions] tax depreciation for federal income taxes and if so explain how the Company is proposing to account for that as part of its request to account for changes that resulted from the Tax Cuts and Jobs Act (TCJA) that was signed into law by President Trump on December 22, 2017. If there are [no] proposed changes to be considered explain why not.

A. Per OPC's email dated March 29th, the company will not respond to Interrogatory No. 8.

9. In the Company's last rate filing application, did the Company reflect any impact on income tax expense associated with the domestic production activities deduction under what had been section 199 of the Internal Revenue Code?

a. If so, please identify, quantify and explain the amount of such domestic production activities deduction, the impact it had on federal income tax expense, and whether there is a proposal for handling this.

A. No. In the 2013 test year MFRs prepared for its last rate case, Tampa Electric did not reflect any impact on income tax expense associated with Internal Revenue Code Section 199. The company estimated a federal taxable loss for that taxable year and therefore was not allowed to claim a Section 199 deduction. When allowed or claimed on a tax return, Section 199 is a permanent book tax difference and therefore did not generate any excess deferred taxes under the Tax Cuts and Jobs Act ("TCJA"). The TCJA also repealed Section 199 effective January 1, 2018.

10. Referring to the information provided in the responses to the questions on bonus [repair deductions] tax depreciation and the domestic production activities deduction, for the federal ADIT that was accumulated using a 35% federal corporate income tax rate, please identify the amount that represents excess ADIT, applying the 21% federal corporate income tax rate that became effective January 1, 2018 as part of the Tax Cuts and Jobs Act (TCJA) that was signed into law by President Trump on December 22, 2017. For each item of such excess ADIT, please explain whether and/or how it relates to the use of accelerated tax depreciation for federal income tax purposes.

A. Per OPC's email dated March 29th, the company will not respond to Interrogatory No. 10.

AFFIDAVIT

STATE OF FLORIDA)
)
COUNTY OF HILLSBOROUGH)

Before me the undersigned authority personally appeared Carlos Aldazabal who deposed and said that he is Managing Director, Regulatory Affairs, Tampa Electric Company, and that the individuals listed in Tampa Electric Company's response to OPC's First Set of Interrogatories, (Nos. 1-10) prepared or assisted with the responses to these interrogatories to the best of his information and belief.

Dated at Tampa, Florida this 20th day of April, 2018.

Sworn to and subscribed before me this 20th day of April, 2018.

Notary Public State of Florida
Sana Boric
My Commission GG 020235
Expires 08/10/2020

My Commission expires

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TECO Response to OPC 2nd Interrogatory Nos. 11-24.

(See additional files contained on Staff Hearing Exhibit CD/USB for 18 and 20.)

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20180045-EI EXHIBIT: 8
PARTY: STAFF – (DIRECT)
DESCRIPTION: Valerie Strickland (11-13, 15-17, 19-21)

BEFORE THE

FLORIDA PUBLIC SERVICE COMMISSION

In re: Consideration of the tax impacts associated with Tax Cuts and Jobs Act of 2017 for Tampa Electric Company.	))))	**DOCKET NO. 20180045-EI FILED: APRIL 30, 2018**

TAMPA ELECTRIC COMPANY'S

ANSWERS TO SECOND SET OF INTERROGATORIES (NOS. 11-24)

OF

OFFICE OF PUBLIC COUNSEL

Tampa Electric files this its Answers to Interrogatories (Nos. 11 - 24) propounded and served on March 30, 2018 by the Office of Public Counsel.

TAMPA ELECTRIC COMPANY
DOCKET NO. 20180045-EI
INDEX TO STAFF'S SECOND SET OF INTERROGATORIES (NOS. 11-24)

Number	Witness	Subject	Bates Stamped Page
11	Strickland	Details of ADIT balances at December 31, 2017. a. Identify the December 31, 2017 recorded per-book balance of Accumulated Deferred Income Taxes (ADIT) in each account (account 190, 282, 283 etc.). b. Show by each book-tax difference, the components which comprise the ADIT in each ADIT account. c. For each component of the ADIT listed in response to the above requests, please also provide the following information: 1. The state income tax rate used to compute the ADIT. 2. The federal income tax rate used to compute the ADIT. 3. The combined state and federal income tax rate used to compute the ADIT. 4. The balance (book-tax difference at 12/31/2017) to which the state and federal income tax rates were applied to compute the ADIT. d. For each component in the ADIT accounts, identify the amount representing "excess" ADIT (i.e., calculated using the new 21% flat federal corporate income tax rate versus the previous FIT rate [e.g., of 34% or 35%] that the Company used). e. For each amount of excess property-related ADIT in account 282, please indicate whether it is "protected" (i.e., related to the use of accelerated tax depreciation including Modified Accelerated Cost Recovery System (MACRS) and bonus tax depreciation) or "non-protected" (i.e., related to other book-tax differences such as repairs deductions, etc.)	1 – 2
12	Strickland	What software does the Company use to track the tax basis and tax depreciation of its utility plant assets? a. Explain the capabilities of that software for tracking tax basis and tax depreciation by plant account by vintage (year in which the plant was placed into service). b. Explain the capabilities of that software for calculating amortization of excess accumulated	3

		deferred income taxes (EADIT) using an average rate assumption method (ARAM).	
13	Strickland	What software does the Company use to track the book basis and book depreciation of its utility plant assets? a. Explain the capabilities of that software for tracking book basis and book depreciation by plant account by vintage (year in which the plant was placed into service). b. Explain the capabilities of that software for calculating amortization of excess accumulated deferred income taxes (EADIT) using an average rate assumption method (ARAM).	4
14	Chronister	Provide a listing of each regulatory asset and regulatory liability, by account, that was recorded on the Company's books as of December 31, 2017. For each item, also provide the following information: a. the amount b. the amortization period (if any) being applied c. whether the balance accrues carrying charges and, if so, the carrying charge rate and how it is determined d. the amount of ADIT related to the item and how that ADIT was determined (include details for the state and federal income tax rate applied to compute the ADIT and the balance to which the tax rates were applied) e. whether the item was included in utility rate base in the Company's last rate case f. whether the item represents cost deferrals (over- or under-recoveries) that are expected to be recovered via a rider or surcharge and an explanation of such recovery.	5 – 7
15	Strickland Chronister	Referring to the 21% federal corporate income tax rate that became effective January 1, 2018 as part of the Tax Cuts and Jobs Act (TCJA) that was signed into law by President Trump on December 22, 2017 and the identification of excess federal ADIT as of December 31, 2017: a. Explain whether and how the Company will be applying the Average Rate Assumption Method (ARAM) to the "protected" portions of the excess federal ADIT balances that relate to the use of accelerated tax depreciation for federal income tax purposes, and show in detail how the Company is	8 – 17

		calculating the ARAM. b. Is the Company proposing to use an alternative method for amortizing the "protected" portion of its excess ADIT? If so, identify and describe the method and show in detail how the Company is applying it. c. Please provide the Company's currently authorized depreciation rates, by plant account (and sub-account if applicable). For each depreciation rate, please provide a breakout of the rate between (1) the portion related to the recovery of original cost over the plant's estimated useful life and (2) the portion related to cost of removal/negative net salvage. d. How does the Company account for the cost of removal when actual removal costs are incurred, and how does the Company account for the component of depreciation rates (and depreciation expense) that relates to negative net salvage in recording Depreciation Expense and Accumulated Depreciation? Please explain fully, identify and provide accounting policies related to this, and provide illustrative journal entries made in 2017 showing the accounting. e. Does the cost of removal/negative net salvage component of the Company's depreciation rates have any impact on the derivation of the Average Rate Assumption Method that is specified in the Tax Cuts and Jobs Act for application to excess federal ADIT related to the use of accelerated tax depreciation? If "yes" explain fully, and provide an illustrative example showing how the cost of removal/negative net salvage component of the Company's depreciation rates impacts the ARAM. f. What method is the Company proposing to use for the amortization of the "unprotected" portion of its excess ADIT? Please describe the method and show in detail how the Company is applying it.	
16	Strickland Chronister	2017 and 2018 plant additions and bonus tax depreciation. a. Please identify by account the Company's actual 2017 plant additions. b. Does the Company anticipate claiming bonus tax depreciation on any of its 2017 plant additions? 1. If "yes", please identify the 2017 plant additions which are eligible for bonus tax depreciation and show the amounts of bonus tax depreciation that the Company intends to claim. c. Please also address whether and how the	18 – 23

		Company distinguished costs for public utility property (1) through September 27, 2017 and (2) from September 28, 2017 through December 31, 2017, in determining its 2017 bonus tax depreciation amounts. 1. If "no", please explain fully why not, and provide a copy of the related financial and economic analysis. d. Does the Company plan on claiming for tax year 2017 any MACRS tax depreciation on any of its 2017 plant additions? 1. If "yes", please identify the 2017 plant additions for which the Company intends to claim MACRS tax depreciation and show the amounts of MACRS tax depreciation that the Company intends to claim for tax year 2017. e. Does the Company plan on claiming for tax year 2018 any bonus tax depreciation on any of its 2018 plant additions (such as property that was under construction at September 27, 2017 and placed into service in 2018)? 1. If "yes", please identify the 2018 plant additions for which the Company intends to claim bonus tax depreciation and show the amounts of bonus tax depreciation that the Company intends to claim for tax year 2018.	
17	Strickland	How much income tax expense was allowed in the Company's last rate case? Please identify the amount, and provide a breakout showing the amounts for each of the following: a. Current federal income tax expense (also provide the amount of federal taxable income and the FIT rate used) b. Current state income tax expense (also provide the amount of state taxable income and the state income tax rate used) c. Deferred federal income tax expense (also provide each book-tax difference for which deferred federal income tax expense was computed and identify the FIT rate used) d. Deferred state income tax expense (also provide each book-tax difference for which deferred state income tax was computed the state income tax rate used) e. Investment tax credit amortization f. Any other components of income tax expense (identify, quantify and explain in detail).	24 – 25

18	Chronister	Does the Company have a cost of service study file in Excel from its last rate case? If so, please provide it, with formulas and cross references intact. a. How were income taxes allocated among rate classes in the cost of service study in the Company's last rate case? Explain fully and show allocations in detail. b. How were the Company's ADIT balances allocated among rate classes in the cost of service study in the Company's last rate case? Explain fully and show allocations in detail.	26 – 27
19	Chronister Strickland	CIAC. Did the Company receive any collection of contributions in aide of construction (CIAC) during 2017? a. If "yes" please identify the amounts of CIAC and explain to which plant accounts the CIAC amounts relate. b. Does the Company have an opinion on whether any of the CIAC collected in 2017 will be required to be included as taxable income on its federal income tax return for tax year 2017? If not, explain fully why not. If "yes" please explain the opinion and the basis for it. c. Did the Company reflect any amounts of federal income tax for CIAC received in 2017? If so, please identify such amounts. d. Does the Company anticipate receiving any CIAC in 2018? If "yes" please identify the amounts of CIAC and explain to which plant accounts the CIAC amounts relate. e. Does the Company have an opinion on whether any of the CIAC collected in 2018 will be required to be included as taxable income on its federal income tax return for tax year 2018? If not, explain fully why not. If "yes" please explain the opinion and the basis for it. f. Is the Company reflecting any amounts of federal income tax for CIAC received in 2018? If so, please identify, quantify and explain such amounts.	28 – 29
20	Strickland	Does the Company have any journal entries and journal entry workpapers showing how it identified and recorded amounts of EADIT as of December 31, 2017 as a net regulatory liability? If not, explain fully why not. If so, identify and provide the journal entries and journal entry workpapers and supporting calculations. To the extent that the related workpapers are available	30 – 31

		in Excel (e.g., to support FAS 109 related entries), please include all of the related Excel files. a. As a continuing supplement, please provide adjusting journal entries (and the related workpapers) to adjust the 12/31/2017 recording of EADIT as regulatory liability as the Company refines its estimates.	
21	Strickland	Net operating loss (NOL) carry-forwards. a. Does the Company have a net operating loss carry forward for federal income tax purposes as of 12/31/2016 of 12/31/2017? If so: 1. identify the federal NOL carryforward amount as of each date. 2. show over what period the Company anticipates utilizing the 12/31/2017 NOL carryforward. 3. identify, quantify and explain how the Company has recorded an ADIT balance related to the NOL carryfoward as of each date. 4. identify, quantify and explain how the Company has or will adjust its 12/31/2017 recorded ADIT balance related to the NOL carryfoward for the reduction in the corporate FIT rate from 35% to 21%. b. Does the Company have a net operating loss carry forward for state income tax purposes as of 12/31/2016 of 12/31/2017? If so: 1. identify the state NOL carryforward amount as of each date. 2. show over what period the Company anticipates utilizing the 12/31/2017 state NOL carryforward. 3. identify, quantify and explain how the Company has recorded an ADIT balance related to the state NOL carryfoward as of each date	32 – 33
22	Chronister	Identify each regulatory filing, including each filing for each surcharge or rider rate adjustment that the Company plans to file in 2018. For each such filing, please indicate whether the filing includes (1) income tax expense, (2) accumulated deferred income taxes, and (3) any other features which are impacted by the TCJA, and explain how each such surcharge or rider rate is impacted by those items.	34

23	Chronister	When does the Company plan to file its next base rate case?	35
24	Chronister	Please quantify and explain all savings in 2018 and 2019 that the Company expects to realize from the TCJA.	36

Jeff Chronister
Controller

Valerie Strickland
Director, Corporate Taxes

Tampa Electric Company
702 N. Franklin Street
Tampa, Florida 33602

11. Details of ADIT balances at December 31, 2017.

a. Identify the December 31, 2017 recorded per-book balance of Accumulated Deferred Income Taxes (ADIT) in each account (account 190, 282, 283 etc.).

b. Show by each book-tax difference, the components which comprise the ADIT in each ADIT account.

c. For each component of the ADIT listed in response to the above requests, please also provide the following information:

1. The state income tax rate used to compute the ADIT.
2. The federal income tax rate used to compute the ADIT.
3. The combined state and federal income tax rate used to compute the ADIT.
4. The balance (book-tax difference at 12/31/2017) to which the state and federal income tax rates were applied to compute the ADIT.

d. For each component in the ADIT accounts, identify the amount representing "excess" ADIT (i.e., calculated using the new 21% flat federal corporate income tax rate versus the previous FIT rate [e.g., of 34% or 35%] that the Company used).

e. For each amount of excess property-related ADIT in account 282, please indicate whether it is "protected" (i.e., related to the use of accelerated tax depreciation including Modified Accelerated Cost Recovery System (MACRS) and bonus tax depreciation) or "non-protected" (i.e., related to other book-tax differences such as repairs deductions, etc.)

A. a. See the company's response to OPC's First Set of Interrogatories, No. 1.

b. See the company's response to OPC's First Set of Interrogatories, No. 2.

c. See the company's response to OPC's First Set of Interrogatories, No. 1.

d. See the company's response to OPC's First Request for Production of Documents, No. 3 and 4.

e. See the attached report.

TOTAL Deferred Taxes Balance Report

* 2017 Provision
Tampa Electric
ACROSS OPERATING INDICATORS
Rate Change Beg Bal Trueup Through Rate Change YTD Trueup

	Current Law	Proposed Rate	
offset	-0.01925	-0.01155	0.0077
state	0.055	0.055	0
fed	0.33075	0.19845	-0.1323
st + offset	0.03575	0.04345	**0.0077**
fed stat.	0.35	0.21	-0.14
Net Fed & State	0.38575	0.25345	**-0.1323**
Norm Gross Up	0.62800	0.339495	**-0.288506618**

	Schedule M Items					Deferred Taxes								
M Item	"Beginning Balance"	"Current Activity"	"True-Up Activity"	"Adjustment Activity"	Gross Timing Difference	"DIT Beginning Balance"	"Current Activity"	"True-Up Activity"	"Adjustment Activity"	After Tax Deferred Tax Liability	Rate	Normalization	Excess DTL	
AFUDC EQUITY	(189,962,004.49)	0.00	0.00	0.00	(189,962,004.49)	(73,277,843.23)	208,610.15	0.00	24,923,363.04	(48,145,870.04)	0.25	Unprotected	25,131,973.19	
AFUDC EQUITY - DEPR	65,695,048.88	0.00	0.00	0.00	65,695,048.88	25,341,865.11	(955,393.33)	0.00	(7,736,061.64)	16,650,410.14	0.25	Unprotected	(8,691,454.97)	
AMORTIZATION FED	(169,004,894.06)	0.00	0.00	0.00	(169,004,894.06)	(59,151,712.92)	(641,937.94)	0.00	24,302,623.11	(35,491,027.75)	0.21	Unprotected	23,660,685.17	Code Sec 169 Unprotected
AMORTIZATION STATE	(169,004,894.06)	0.00	0.00	0.00	(169,004,894.06)	(6,041,924.96)	35,306.58	0.00	(1,336,644.26)	(7,343,262.64)	0.04	Unprotected	(1,301,337.68)	Code Sec 169 Unprotected
CIAC	151,141,690.06	0.00	0.00	0.00	151,141,690.06	58,302,906.94	(1,648,607.57)	0.00	(18,347,438.03)	38,306,861.34	0.25	Unprotected	(19,996,045.60)	
COST OF REMOVAL	(514,365,657.67)	0.00	0.00	0.00	(514,365,657.67)	(198,416,552.44)	6,804,611.67	0.00	61,245,964.84	(130,365,975.93)	0.25	Unprotected	68,050,576.51	
DEF SEP CO - EMERA FED NOL-PROTECTED	141,309,587.74	0.00	0.00	0.00	141,309,587.74	49,458,355.71	0.00	0.00	(19,783,342.28)	29,675,013.43	0.21	Protected	(19,783,342.28)	
DEPRECIATION - BOOK	(12,596,149.34)	0.00	0.00	0.00	(12,596,149.34)	(4,858,964.61)	(24,400.38)	0.00	1,690,870.94	(3,192,494.05)	0.25	Protected	1,666,470.56	
DEPRECIATION - BOOK TAX DIFF FED	(2,467,663,268.46)	0.00	0.00	0.00	(2,467,663,268.46)	(863,682,143.96)	50,072,377.41	0.00	295,400,480.17	(518,209,286.38)	0.21	Protected	345,472,857.58	
DEPRECIATION - BOOK TAX DIFF STATE	(1,793,631,217.86)	0.00	0.00	0.00	(1,793,631,217.86)	(64,122,316.04)	(798,172.94)	0.00	(13,012,787.43)	(77,933,276.41)	0.04	Protected	(13,810,960.37)	
DISMANTLEMENT COSTS	125,943,563.24	0.00	0.00	0.00	125,943,563.24	48,582,729.52	(156,920.24)	0.00	(16,505,413.18)	31,920,396.10	0.25	Unprotected	(16,662,333.42)	
G/L - SALE OF ASSETS	79,543.13	0.00	0.00	0.00	79,543.13	30,683.76	1,957.65	0.00	(12,481.20)	20,160.21	0.25	Unprotected	(10,523.55)	
REPAIRS CAPITALIZED ON BOOKS	(1,213,986,281.49)	0.00	0.00	0.00	(1,213,986,281.49)	(468,295,208.08)	16,769,407.33	0.00	143,840,977.71	(307,684,823.04)	0.25	Unprotected	160,610,385.04	
SEC 263A INDIRECT COSTS	41,418,356.67	0.00	0.00	0.00	41,418,356.67	15,977,131.08	(497,543.07)	0.00	(4,982,105.51)	10,497,482.50	0.25	Unprotected	(5,479,648.58)	
SEC 263A INTEREST CAP	216,688,306.18	0.00	0.00	0.00	216,688,306.18	83,587,514.11	(91,793.06)	0.00	(28,576,069.85)	54,919,651.20	0.25	Unprotected	(28,667,862.91)	

TAMPA ELECTRIC COMPANY
DOCKET NO. 20180045-EI
OPC'S SECOND SET OF
INTERROGATORIES
INTERROGATORY NO. 11
PAGE 2 OF 2
FILED: APRIL 30, 2018

12. What software does the Company use to track the tax basis and tax depreciation of its utility plant assets?

a. Explain the capabilities of that software for tracking tax basis and tax depreciation by plant account by vintage (year in which the plant was placed into service).

b. Explain the capabilities of that software for calculating amortization of excess accumulated deferred income taxes (EADIT) using an average rate assumption method (ARAM).

A. a. Tampa Electric uses PowerPlan's PowerTax module for Fixed Assets to track tax basis and tax depreciation. The system tracks all additions by tax class and vintage detail.

b. The software can derive the yearly ARAM amortization based on the asset details maintained in the system.

13. What software does the Company use to track the book basis and book depreciation of its utility plant assets?

a. Explain the capabilities of that software for tracking book basis and book depreciation by plant account by vintage (year in which the plant was placed into service).

b. Explain the capabilities of that software for calculating amortization of excess accumulated deferred income taxes (EADIT) using an average rate assumption method (ARAM).

A. a. Tampa Electric company uses PowerPlan's Fixed Assets module to track book basis and book depreciation. The system tracks additions by plant account and vintage detail.

b. The EADIT is calculated and maintained in PowerTax not in the Fixed Assets Module. See the company's response to Interrogatory No. 12.

14. Provide a listing of each regulatory asset and regulatory liability, by account, that was recorded on the Company's books as of December 31, 2017. For each item, also provide the following information:

a. the amount

b. the amortization period (if any) being applied

c. whether the balance accrues carrying charges and, if so, the carrying charge rate and how it is determined

d. the amount of ADIT related to the item and how that ADIT was determined (include details for the state and federal income tax rate applied to compute the ADIT and the balance to which the tax rates were applied)

e. whether the item was included in utility rate base in the Company's last rate case

f. whether the item represents cost deferrals (over- or under-recoveries) that are expected to be recovered via a rider or surcharge and an explanation of such recovery.

A. The requested information is provided in the following table.

TAMPA ELECTRIC COMPANY
DOCKET NO. 20180045-EI
OPC'S SECOND SET OF INTERROGATORIES
INTERROGATORY NO. 14
PAGE 2 OF 3
FILED: APRIL 30, 2018

		(a)	(b)	(c) 1	(c) 2	(d) 1	(d) 2	(e)	(f) 1	(f) 2
Account #	Description	YTD Dec 31, 2017	Amortization Period (if any)	Accrues Carrying Charges (Interest)?	(If yes) Interest Rate & Determnation of Rate	Amount of ADIT	Determination of ADIT	Included in Utility Rate Base?	Cost Deferrals?	Explanation of Recovery
1080110	Accum Reserve Cost of Removal Contra-Current	(17,097,987)	none	No	N/A	(130,365,975.93)	The 130M ADIT Balance is only for the Actual COR deducted for tax Fed (514,365,658) x .19845 = (102,075,865) St (514,365,658) x .055 = (28,290,111)	Yes	No	
1080210	Accum Reserve Cost of Removal Contra-N	(324,861,755)	none	No	N/A	same as 1080210	same as 1080210	Yes	No	
1823030	Oth Reg Asset-Capacity Clause	4,714,987	12 months	Yes	CP Fed Funds				Yes	Recovered through the projected clause rate adjustment filing in the following year
1823040	Oth Reg Asset-Conservation Clause	649,400	12 months	Yes	CP Fed Funds	(1,359,603.89)	Deferred Fuel Fed (5,364,387) x .19845 = (1,064,562.60) St (5,364,387) x .055 = (295,041.29)		Yes	Recovered through the projected clause rate adjustment filing in the following year
1823100	Oth Reg Asset-FAS 158 Benefit Current	8,525,969	Amortization periods ranging from 3.5 years to 14.10 years	No	N/A			Yes	No	
1823103	Oth Reg Asset-Deferred Dredging Costs C	935,975	12 months (May 2019-Apr 2020)	No	N/A	(9,908,464.73)	Fed ((46,694,356.80)-(7,600,000)) x .19845 = (7,758,275.11) St ((46,694,356.80)-(7,600,000)) x .055 = (2,150,189.62)	Yes	No	
1823104	Oth Reg Asset-ARO Asset Current	200,000	Portion of ARO Balance that is recognized as current	No	N/A			Yes	No	
1823105	Current Derivative Asset - Regulatory	933,935	N/A	No	N/A			Yes	No	N/A
1823200	Oth Reg Asset-FAS 158 Benefit Non-Current	237,490,594	Amortization periods ranging from 3.5 years to 14.10 years	No	N/A			Yes	No	
1823201	Oth Reg Asset-PBOP FAS 106 Non-Current	(27,268)	none	No	N/A	same as 1823203	same as 1823203	Yes	Yes	Recovered through true-up and rate adjustment in the following year.
1823203	Oth Reg Asset-Deferred Dredging Costs Non-Current	1,247,967	48 months (Jun 2015-May 2019)	No	N/A	(553,520.02)	Reversing book amortization through April 2020 Fed (2,183,941.70) x .19845 = (433,403.23) St (2,183,941.70) x .055 = (120,116.79)	Yes	No	
1823204	Oth Reg Asset-ARO Asset Non-Current	10,531,112	Period varies - based on end of life for each ARO asset.	No	N/A			Yes	No	
1823322	Oth Reg Asset-Price Responsive Load Management	2,471,746	5 years	No	N/A				No	N/A
1823323	Oth Reg Asset-Industrial Load Management	5,485	5 years	No	N/A				No	N/A
1823324	Oth Reg Asset-Energy Education Awareness	22,207	5 years	No	N/A			Yes	No	N/A
1823610	Oth Reg Asset-FAS 109 Income Tax	42,115,180	none	none	N/A	42,115,179.93	Regulatory Asset related to AFUDC Equity includes EADIT and related gross up	Yes	No	
1823611	Oth Reg Asset-Medicare Part D	2,775,753	none	none	N/A	2,775,752.88	Regulatory Asset related to Medicare Part D includes EADIT and related gross up	Yes	No	
1890100	Unamortized Loss on Reacquired Debt - Short Term	753,176	Varies by Original LTD Issuance Period (see attached schedule in 189 tab)	No	N/A	492,123.00	Fed 1,941,696.58 x .19845 = 385,329.69 St 1,941,696.58 x .055 = 106,793.31	Yes	Yes	This account includes the losses (issuance costs and premiums/discounts) on long-term debt reacquired or redeemed prior to maturity. The amortization of this account is debited to account 428.1 and is included in interest expense over the life of the original issuance.

20180045-EI Staff Hearing Exhibits 00049

		(a)	(b)	(c) 1	(c) 2	(d) 1	(d) 2	(e)	(f) 1	(f) 2
Account #	Description	YTD Dec 31, 2017	Amortization Period (if any)	Accrues Carrying Charges (Interest)?	(If yes) Interest Rate & Determnation of Rate	Amount of ADIT	Determination of ADIT	Included in Utility Rate Base?	Cost Deferrals?	Explanation of Recovery
1890200	Unamortized Loss on Reacquired Debt - Long Term	4,163,717	Varies by Original LTD Issuance Period (see attached schedule in 189 tab)	No	N/A	same as 1890100	same as 1890100	Yes	Yes	This account includes the losses (issuance costs and premiums/discounts) on long-term debt reacquired or redeemed prior to maturity. The amortization of this account is debited to account 428.1 and is included in interest expense over the life of the original issuance.
2281100	Provision for Property Insurance - Debit	46,694,357	none	none	N/A			Yes	Yes	Reserve was depleted with Irma and we expect recovery through tax reform benefits.
2540020	Oth Reg Liab-Fuel and Purchased Power C	(24,281,043)	12 months	Yes	CP 30-day AA Financial			Yes	Yes	Recovered through the projected clause rate adjustment filing in the following year
2540050	Oth Reg Liab-Enviornmental Clause	(7,600,010)	12 months	Yes	CP 30-day AA Financial			Yes	Yes	Recovered through the projected clause rate adjustment filing in the following year
2540180	Oth Reg Liab-Defd Gain Prop Sales-Current	(23,678)	Amortization period is 5 years from the sale of each individual property	No	N/A	20,160.21	Tax recognizes the gain when proceeds are received and disallows book's amortization Fed 79,543 x .19845 = 15,785 St 79,543 x .055 = 4,375	Yes	No	
2540210	Oth Reg Liab-FERC Wholesale (AFUDC)-NonCurrent	(77,231)	Ends June 2050	No	N/A			Yes	No	
2540280	Oth Reg Liab-Defd Gain Prop Sales-NonCurrent	(55,865)	Amortization period is 5 years from the sale of each individual property	No	N/A	same as 2540180	same as 2540180	Yes	No	
2540320	Oth Reg Liab-Deferred Allowance Auction	(34,512)	none	No	N/A			Yes	No	N/A
2540610	Oth Reg Liab-FAS 109 Income Tax	(640,783,282)	none	none	N/A	(640,783,281.57)	Regulatory Liability related to EADIT and related gross up	Yes	No	

15. Referring to the 21% federal corporate income tax rate that became effective January 1, 2018 as part of the Tax Cuts and Jobs Act (TCJA) that was signed into law by President Trump on December 22, 2017 and the identification of excess federal ADIT as of December 31, 2017:

a. Explain whether and how the Company will be applying the Average Rate Assumption Method (ARAM) to the "protected" portions of the excess federal ADIT balances that relate to the use of accelerated tax depreciation for federal income tax purposes, and show in detail how the Company is calculating the ARAM.

b. Is the Company proposing to use an alternative method for amortizing the "protected" portion of its excess ADIT? If so, identify and describe the method and show in detail how the Company is applying it.

c. Please provide the Company's currently authorized depreciation rates, by plant account (and sub-account if applicable). For each depreciation rate, please provide a breakout of the rate between (1) the portion related to the recovery of original cost over the plant's estimated useful life and (2) the portion related to cost of removal/negative net salvage.

d. How does the Company account for the cost of removal when actual removal costs are incurred, and how does the Company account for the component of depreciation rates (and depreciation expense) that relates to negative net salvage in recording Depreciation Expense and Accumulated Depreciation? Please explain fully, identify and provide accounting policies related to this, and provide illustrative journal entries made in 2017 showing the accounting.

e. Does the cost of removal/negative net salvage component of the Company's depreciation rates have any impact on the derivation of the Average Rate Assumption Method that is specified in the Tax Cuts and Jobs Act for application to excess federal ADIT related to the use of accelerated tax depreciation? If "yes" explain fully, and provide an illustrative example showing how the cost of removal/negative net salvage component of the Company's depreciation rates impacts the ARAM.

f. What method is the Company proposing to use for the amortization of the "unprotected" portion of its excess ADIT? Please describe the method and show in detail how the Company is applying it.

A. a. The Company has the vintage records necessary to use the ARAM for the protected portions of its excess deferred ADIT. The company will comply with the ARAM calculation, but actual calculations will not be available until ARAM is fully implemented during 2018.

b. No.

c. See the table of depreciation rates, attached.

d. Tampa Electric accounts for the cost of removal and salvage rates separately from the life rate. Within the system, each component is calculated separately. The cost of removal and salvage (both included in the book depreciation rate) are calculated monthly by utility account based on approved rates. When actual removal costs are incurred, or salvage is received, such costs net against the cost of removal or salvage reserve, respectively.

The Retirement Work in Progress Reserve and salvage have a 108 sub-account to capture that separately. While the Cost of Removal ("COR") and Salvage are a component of the depreciation rate, they are actually set up separately in the PowerPlan system and calculated separately. They do not have a separate 108 sub-account but can be uniquely identified in the PowerPlan subledger. The "journal entries" for depreciation, reserve COR, and reserve salvage are all booked within PowerPlan during the depreciation expense calculation at month-end close.

Sample Journal Entries:

<u>To record Monthly Depreciation Reserve</u>		
Dr 403 Depreciation Expense	XX	
Cr 108 Accumulated Depreciation		XX
<u>To record Cost of Removal Reserve</u>		
Dr 403 Depreciation Expense	XX	
Cr 108 COR Reserve		XX
<u>To record Salvage Reserve</u>		
Dr 108 Salvage Reserve	XX	
Cr 403 Depreciation Expense		XX

<u>To record Cost of Removal Spend</u>		
Dr 108 COR Reserve	XX	
Cr 130 Cash		XX
<u>To record Salvage Received</u>		
Dr 130 Cash	XX	
Cr 108 Salvage Reserve		XX

e. No. COR is considered to be an unprotected book/tax difference and is not included in the ARAM calculation.

f. Tampa Electric plans on flowing back the excess unprotected portion of its excess ADIT in accordance with Paragraph 9(c) of its Amended and Restated Stipulation and Settlement Agreement. As the unprotected cumulative net regulatory liability is anticipated to be less than $100 million, the flow-back period is expected to be five years. Also see the company's response to OPC's First Set of Interrogatories, No. 5.

TAMPA ELECTRIC COMPANY
2011 Depreciation Rate Review
Comparison of Rates and Components
Current Rates - Effective 2012

Account Number	Account Title	Depr Rate	Component Rates		
			Life Rate	Salv Rate	COR Rate
		(%)	(%)	(%)	(%)
	STEAM PRODUCTION				
	BIG BEND STATION				
31140	BB Common	2.9	2.76	-0.01	0.15
31240	BB Common	3.4	3.15	-0.02	0.27
31440	BB Common	2.3	2.16	0.00	0.14
31540	BB Common	3.7	3.48	-0.05	0.27
31640	BB Common	4.2	3.88	-0.07	0.39
31141	BB Unit No. 1	2.0	1.98	-0.01	0.03
31241	BB Unit No. 1	4.0	3.85	-0.02	0.17
31441	BB Unit No. 1	3.5	3.38	-0.02	0.14
31541	BB Unit No. 1	3.5	3.41	-0.02	0.11
31641	BB Unit No. 1	2.9	2.85	-0.01	0.06
31142	BB Unit No. 2	2.0	1.97	0.00	0.03
31242	BB Unit No. 2	3.7	3.53	-0.02	0.19
31442	BB Unit No. 2	3.8	3.66	-0.03	0.17
31542	BB Unit No. 2	3.3	3.14	-0.01	0.17
31642	BB Unit No. 2	3.0	2.78	-0.01	0.23
31143	BB Unit No. 3	1.8	1.78	0.00	0.02
31243	BB Unit No. 3	3.5	3.30	-0.03	0.23
31443	BB Unit No. 3	3.2	3.06	-0.02	0.16
31543	BB Unit No. 3	3.6	3.40	-0.05	0.25
31643	BB Unit No. 3	3.0	2.88	-0.03	0.15
31144	BB Unit No. 4	1.8	1.76	0.00	0.04
31244	BB Unit No. 4	3.0	2.77	-0.01	0.24
31444	BB Unit No. 4	2.8	2.63	-0.01	0.18
31544	BB Unit No. 4	3.2	2.99	-0.04	0.25
31644	BB Unit No. 4	2.5	2.39	-0.02	0.13

Account Number	Account Title	Depr Rate (%)	Life Rate (%)	Salv Rate (%)	COR Rate (%)
31146	No. 1 & 2 FGD System	2.9	2.79	-0.01	0.12
31246	No. 1 & 2 FGD System	3.3	3.15	-0.02	0.17
31546	No. 1 & 2 FGD System	3.5	3.32	-0.03	0.21
31646	No. 1 & 2 FGD System	2.9	2.79	-0.01	0.12
31145	No. 3 & 4 FGD System	2.0	1.95	-0.01	0.06
31245	No. 3 & 4 FGD System	2.5	2.33	-0.01	0.18
31545	No. 3 & 4 FGD System	3.1	2.91	-0.03	0.22
31645	No. 3 & 4 FGD System	3.2	2.85	-0.01	0.36
31151	No. 1 SCR System	4.1	4.09	-0.01	0.02
31251	No. 1 SCR System	4.3	4.21	-0.04	0.13
31551	No. 1 SCR System	4.8	4.62	-0.09	0.27
31651	No. 1 SCR System	4.1	4.08	-0.01	0.03
31152	No. 2 SCR System	3.5	3.49	-0.01	0.02
31252	No. 2 SCR System	4.0	3.87	-0.04	0.17
31552	No. 2 SCR System	4.1	3.95	-0.05	0.20
31652	No. 2 SCR System	3.7	3.61	-0.01	0.10
31153	No. 3 SCR System	3.1	3.08	-0.01	0.03
31253	No. 3 SCR System	3.9	3.69	-0.04	0.25
31553	No. 3 SCR System	4.0	3.78	-0.05	0.27
31653	No. 3 SCR System	3.4	3.23	-0.01	0.18
31154	No. 4 SCR System	2.4	2.37	0.00	0.03
31254	No. 4 SCR System	3.8	3.40	-0.03	0.43
31554	No. 4 SCR System	3.9	3.49	-0.04	0.45
31654	No. 4 SCR System	3.3	2.92	-0.01	0.39
31647	Big Bend Amortizable Tools	14.3	14.3		

Account Number	Account Title	Depr Rate (%)	Life Rate (%)	Salv Rate (%)	COR Rate (%)
	OTHER PRODUCTION				
	BIG BEND STATION				
34144	BB CT No. 4	2.6	2.59	-0.01	0.02
34244	BB CT No. 4	3.6	3.38	-0.02	0.24
34344	BB CT No. 4	4.0	3.78	-0.06	0.28
34544	BB CT No. 4	4.0	3.59	-0.01	0.42
34644	BB CT No. 4	4.0	3.59	-0.01	0.42
	BAYSIDE POWER STATION				
34130	BP Common	2.3	2.25	-0.01	0.06
34230	BP Common	2.5	2.40	-0.01	0.11
34330	BP Common	3.2	2.89	-0.01	0.32
34530	BP Common	4.2	3.89	-0.08	0.39
34630	BP Common	3.2	3.02	-0.03	0.21
34131	BP Unit No. 1	2.5	2.49	-0.01	0.02
34231	BP Unit No. 1	2.9	2.76	-0.01	0.15
34331	BP Unit No. 1	4.2	3.97	-0.05	0.28
34531	BP Unit No. 1	3.2	2.97	-0.01	0.24
34631	BP Unit No. 1	2.7	2.62	-0.01	0.09
34132	BP Unit No. 2	2.5	2.48	0.00	0.02
34232	BP Unit No. 2	2.9	2.77	-0.01	0.14
34332	BP Unit No. 2	4.1	3.86	-0.04	0.28
34532	BP Unit No. 2	3.1	2.88	-0.01	0.23
34632	BP Unit No. 2	2.8	2.74	-0.01	0.07

Account Number	Account Title	Depr Rate	Life Rate	Salv Rate	COR Rate
		(%)	(%)	(%)	(%)
34133	BP CT No. 3	2.6	2.59	-0.01	0.02
34233	BP CT No. 3	3.6	3.38	-0.02	0.24
34333	BP CT No. 3	4.0	3.78	-0.06	0.28
34533	BP CT No. 3	4.0	3.59	-0.01	0.42
34633	BP CT No. 3	4.0	3.59	-0.01	0.42
34134	BP CT No. 4	2.6	2.59	-0.01	0.02
34234	BP CT No. 4	3.6	3.38	-0.02	0.24
34334	BP CT No. 4	4.0	3.78	-0.06	0.28
34534	BP CT No. 4	4.0	3.59	-0.01	0.42
34634	BP CT No. 4	4.0	3.59	-0.01	0.42
34135	BP CT No. 5	2.6	2.59	-0.01	0.02
34235	BP CT No. 5	3.6	3.38	-0.02	0.24
34335	BP CT No. 5	4.0	3.78	-0.06	0.28
34535	BP CT No. 5	4.0	3.59	-0.01	0.42
34635	BP CT No. 5	4.0	3.59	-0.01	0.42
34136	BP CT No. 6	2.6	2.59	-0.01	0.02
34236	BP CT No. 6	3.6	3.38	-0.02	0.24
34336	BP CT No. 6	4.0	3.78	-0.06	0.28
34536	BP CT No. 6	4.0	3.59	-0.01	0.42
34636	BP CT No. 6	4.0	3.59	-0.01	0.42
34637	Bayside Amortizable Tools	14.3	14.3		

Account Number	Account Title	Depr Rate (%)	Life Rate (%)	Salv Rate (%)	COR Rate (%)
	POLK POWER STATION				
34180	PK Common	2.2	2.17	-0.01	0.04
34280	PK Common	3.7	3.53	-0.04	0.21
34380	PK Common	2.2	2.16	0.00	0.04
34580	PK Common	2.9	2.80	-0.03	0.13
34680	PK Common	2.4	2.33	-0.08	0.15
34181	PK Unit No. 1	2.5	2.46	-0.01	0.05
34281	PK Unit No. 1	3.4	3.17	-0.01	0.24
34381	PK Unit No. 1	4.5	4.19	-0.06	0.37
34581	PK Unit No. 1	3.3	3.17	-0.05	0.18
34681	PK Unit No. 1	3.1	2.95	-0.01	0.16
34182	PK CT No. 2	2.7	2.66	-0.01	0.05
34282	PK CT No. 2	3.3	3.16	-0.02	0.16
34382	PK CT No. 2	4.4	4.07	-0.10	0.43
34582	PK CT No. 2	2.8	2.74	-0.01	0.07
34682	PK CT No. 2	3.5	3.25	-0.01	0.26
34183	PK CT No. 3	2.6	2.59	-0.01	0.02
34283	PK CT No. 3	2.9	2.82	-0.01	0.09
34383	PK CT No. 3	4.6	4.21	-0.09	0.48
34583	PK CT No. 3	3.0	2.93	-0.02	0.09
34683	PK CT No. 3	3.1	2.97	-0.01	0.14
34184	PK CT No. 4	2.4	2.38	0.00	0.02
34284	PK CT No. 4	3.2	3.01	-0.01	0.20
34384	PK CT No. 4	4.1	3.86	-0.06	0.30
34584	PK CT No. 4	3.9	3.66	-0.09	0.33
34684	PK CT No. 4	3.9	3.66	-0.09	0.33
34185	PK CT No. 5	2.4	2.38	0.00	0.02
34285	PK CT No. 5	3.4	3.19	-0.01	0.22
34385	PK CT No. 5	3.9	3.68	-0.06	0.28
34585	PK CT No. 5	3.9	3.66	-0.09	0.33
34685	PK CT No. 5	3.9	3.66	-0.09	0.33

Account Number	Account Title	Depr Rate	Life Rate	Salv Rate	COR Rate
		(%)	(%)	(%)	(%)
34186	PKCCST	2.9	2.72	0.00	0.18
34286	PKCCST	2.9	2.72	0.00	0.18
34386	PKCCST	2.9	2.72	0.00	0.18
34586	PKCCST	2.9	2.72	0.00	0.18
34686	PKCCST	2.9	2.72	0.00	0.18
34687	Polk Amortizable Tools	14.3	14.3		
	SOLAR				
34199	STR AND IMPROVEMENTS-SOLAR	3.30	0.00	0.00	0.00
34399	SOLAR PRIME MOVERS	3.30	0.00	0.00	0.00
34599	ACCESSORY ELECT EQ-SOLAR	3.30	0.00	0.00	0.00
	Transmission Plant				
35001	Land Rights	1.30	1.30	0.00	0.0
35200	Structures and Improvements	1.70	1.62	0.00	0.1
35300	Station Equipment	2.30	2.19	-0.11	0.2
35400	Towers and Fixtures	2.30	2.00	-0.10	0.4
35500	Poles and Fixtures	3.60	2.57	-0.13	1.2
35600	Overhead Conductors and Devices	2.80	2.00	-0.10	0.9
35601	Clearing Rights-of-Way	2.00	2.00	0.00	0.0
35700	Underground Conduit	1.80	1.80	0.00	0.0
35800	Underground Conductors and Devices	2.30	2.30	0.00	0.0
35900	Roads and Trails	1.50	1.50	0.00	0.0
	Distribution Plant				
36100	Structures and Improvements	1.80	1.71	0.00	0.1
36200	Station Equipment	2.40	2.18	-0.11	0.3
36400	Poles, Towers and Fixtures	4.40	2.94	-0.15	1.6
36500	Overhead Conductors and Devices	3.10	2.59	-0.52	1.0
36600	Underground Conduit	1.80	1.72	-0.09	0.2
36700	Underground Conductors and Devices	3.00	2.85	-0.14	0.3
36800	Line Transformers	4.40	4.89	-1.47	1.0
36900	Overhead Services	3.40	2.83	-0.03	0.6
36902	Underground Services	2.80	2.54	-0.25	0.5
37000	Meters	7.20	5.54	-0.06	1.7
37300	Street Lighting and Signal Systems	5.40	4.91	-0.25	0.7

Account Number	Account Title	Depr Rate (%)	Life Rate (%)	Salv Rate (%)	COR Rate (%)
	General Plant				
39000	Structures and Improvements	2.30	2.21	-0.04	0.1
39725	Communication Equipment-Fiber	5.30	5.05	0.00	0.3
	Transportation Equipment				
	Energy Delivery				
39202	Light Trucks	5.20	6.12	-0.61	-0.3
39203	Heavy Trucks	5.10	5.67	-0.57	0.0
39204	Medium Trucks	6.60	7.77	-0.78	-0.4
	Energy Supply				
39212	Light Trucks	6.60	7.77	-0.78	-0.4
39213	Heavy Trucks	3.70	4.11	-0.41	0.0
39214	Medium Trucks	3.30	3.88	-0.39	-0.2
	General Plant Amortized				
30300	Intangible Software Amortizable	15 year Amortizable			
39101	Office Furniture and Equipment	7 year Amortizable			
39102	Computer Equipment - Work Stations	4 year Amortizable			
39103	Data Handling Equipment	7 year Amortizable			
39104	Computer Equipment - Mainframe	5 year Amortizable			
39300	Stores Equipment	7 year Amortizable			
39400	Tools, Shop and Garage Equipment	7 year Amortizable			
39500	Laboratory Equipment	7 year Amortizable			
39600	Power Operated Equipment	7 year Amortizable			
39700	Communication Equipment	7 year Amortizable			
39800	Miscellaneous Equipment	7 year Amortizable			

16. 2017 and 2018 plant additions and bonus tax depreciation.

a. Please identify by account the Company's actual 2017 plant additions.

b. Does the Company anticipate claiming bonus tax depreciation on any of its 2017 plant additions?

1. If "yes", please identify the 2017 plant additions which are eligible for bonus tax depreciation and show the amounts of bonus tax depreciation that the Company intends to claim.

c. Please also address whether and how the Company distinguished costs for public utility property (1) through September 27, 2017 and (2) from September 28, 2017 through December 31, 2017, in determining its 2017 bonus tax depreciation amounts.

1. If "no", please explain fully why not, and provide a copy of the related financial and economic analysis.

d. Does the Company plan on claiming for tax year 2017 any MACRS tax depreciation on any of its 2017 plant additions?

1. If "yes", please identify the 2017 plant additions for which the Company intends to claim MACRS tax depreciation and show the amounts of MACRS tax depreciation that the Company intends to claim for tax year 2017.

e. Does the Company plan on claiming for tax year 2018 any bonus tax depreciation on any of its 2018 plant additions (such as property that was under construction at September 27, 2017 and placed into service in 2018)?

1. If "yes", please identify the 2018 plant additions for which the Company intends to claim bonus tax depreciation and show the amounts of bonus tax depreciation that the Company intends to claim for tax year 2018.

A. a. See the table of plant additions, attached.

b. Yes. The company plans to claim bonus tax depreciation in 2017 and is currently working on its 2017 Corporate Income Tax Return. When finalized, the return will show the amount of actual bonus depreciation claimed.

c. The company has distinguished the actual work order cost through September 27, 2017 based on the CWIP Charges for Property Placed in Service in 2017 as qualifying for Bonus Depreciation excluding Land and Structures. All CWIP Charges from Property Placed in Service in 2017 from September 28, 2017 through December 31, 2017 were also evaluated as bonus eligible. If the charges were incurred in a Blanket Work Order those charges were removed, under the premise that they did not have a binding contract prior to September 27, 2017 since those charges normally are placed in service as incurred.

d. Yes. The company plans on claiming MACRS in 2017 and is currently working on its 2017 Corporate Income Tax Return. When finalized, the return will show the amount of actual MACRS tax deduction claimed.

e. Yes. The company plans on claiming bonus tax depreciation in 2018. Under Pre – Tax Cuts and Jobs Act law, Code Section 168(k) provides a phased down bonus depreciation deduction for qualifying property placed in service by December 31, 2020 at the respective rates of 50%, 40% and 30%. The Tax Cuts and Jobs Act enacted on December 22, 2017 raises the bonus depreciation rate to 100%; however, regulated public utilities are specifically excluded from the definition of qualifying property and therefore exempt from the 100% bonus depreciation rate. The Act however provides for a transition rule which maintains the phased down bonus depreciation rates allowed for property acquired before September 28, 2017 and placed in service after September 27, 2017. While there is no consensus as yet among utilities or accounting firms on this issue, the company's position is that bonus depreciation can still be claimed on public utility property in 2018 through 2020 under the old bonus depreciation rules, but only for assets acquired under a contract prior to September 21, 2017. The U.S. Treasury and/or Internal Revenue Service are expected to issue clarification on the transition rules which could reduce the amount of qualifying property subject to bonus depreciation for 2018.

Tampa Electric 2017 Plant Additions

Account	Utility Plant Account	Amount
10501	105.01 Future Use Non Depreciable A	67,597
30315	303.15 Intangible Software 15yr	102,642,861
31001	310.01 Land & Land Rights-Misc	-
31040	310.40 Land & Land Rights-BBCM	-
31101	311.01 Str & Improvements-Misc	-
31130	311.30 Str & Improvements-BPC	-
31140	311.40 Str & Improvements-BBCM	5,491,423
31141	311.41 Str & Improvements-BB1	75,980
31142	311.42 Str & Improvements-BB2	-
31143	311.43 Str & Improvements-BB3	-
31144	311.44 Str & Improve-BB4 MAIN STT	90,071
31145	311.45 Str & Improvements-BB3&4 FGD	-
31146	311.46 Str & Improve-BB1&2 FGD	-
31151	311.51 Str & Improve-BB1 SCR	-
31152	311.52 Str & Improve-BB2 SCR	-
31153	311.53 Str & Improve-BB3 SCR	-
31154	311.54 Str & Improve-BB4 SCR	-
31240	312.40 Boiler Plant Eq-BBCM	5,243,002
31241	312.41 Boiler Plant Eq-BB1	164,894
31242	312.42 Boiler Plant Eq-BB2	285,095
31243	312.43 Boiler Plant Eq-BB3	762,165
31244	312.44 Boiler Plant Eq-BB4 MAIN STT	4,511,136
31245	312.45 Boiler Plant Eq-BB3&4 FGD	2,174,624
31246	312.46 Boiler Plant Eq-BB1&2 FGD	414,289
31247	312.47 Fuel Clause Big Bend	515,101
31251	312.51 Boiler Plant Eq-BB1 SCR	4,362
31252	312.52 Boiler Plant Eq-BB2 SCR	199,790
31253	312.53 Boiler Plant Eq-BB3 SCR	1,394,716
31254	312.54 Boiler Plant Eq-BB4 SCR	130,144
31440	314.40 Turbogenerator Units-BBCM	201,233
31441	314.41 Turbogenerator Units-BB1	271,894
31442	314.42 Turbogenerator Units-BB2	474,278
31443	314.43 Turbogenerator Units-BB3	265,653
31444	314.44 Turbogen Units-BB4 MAIN STT	502,857
31540	315.40 Accessory Electric Eq-BBCM	2,283,552
31541	315.41 Accessory Electric Eq-BB1	155,045
31542	315.42 Accessory Electric Eq-BB2	254,659
31543	315.43 Accessory Electric Eq-BB3	322,236
31544	315.44 Access Elect Eq-BB4 MAIN STT	371,482
31545	315.45 Accessory Elect Eq-BB3&4 FGD	10,863
31546	315.46 Accessory Elect Eq-BB1&2 FGD	-
31551	315.51 Accessory Elect Eq-BB1 SCR	-
31552	315.52 Accessory Elect Eq-BB2 SCR	57,629
31553	315.53 Accessory Elect Eq-BB3 SCR	-
31554	315.54 Accessory Elect Eq-BB4 SCR	-
31601	316.01 Misc Power Plant Equip	-
31617	316.17 Tools Misc Supply 7yr	-
31630	316.30 Misc Power Plant Eq-BPC	-
31640	316.40 Misc Power Plant Eq-BBCM	1,481,798
31641	316.41 Misc Power Plant Eq-BB1	-
31642	316.42 Misc Power Plant Eq-BB2	-
31643	316.43 Misc Power Plant Eq-BB3	-

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Tampa Electric 2017 Plant Additions

Account	Utility Plant Account	Amount
31644	316.44 Misc Pwr Plt Eq-BB 4 MAIN ST	-
31645	316.45 Misc Power Plant Eq-BB3&4FGD	-
31646	316.46 Misc Power Plt Eq-BB1&2 FGD	-
31647	316.47 Tools Big Bend 7yr	116,613
31651	316.51 Misc Power Plt Eq-BB1 SCR	-
31652	316.52 Misc Power Plt Eq-BB2 SCR	-
31653	316.53 Misc Power Plt Eq-BB3 SCR	-
31654	316.54 Misc Power Plt Eq-BB4 SCR	-
31700	317.00 ARO Costs-Steam	24,469,342
34028	340.28 Land & Land Rights-Phillips	-
34030	340.30 Land & Land Rights-BPC	-
34081	340.81 Land & Land Rights-Polk U1	-
34099	340.99 Land & Land Rights-Solar	55,464,286
34128	341.28 Str and Improve-Phillips	-
34130	341.30 Str and Improvements-BPC	2,992,940
34131	341.31 Str and Improvements-BP1	43,205
34132	341.32 Str and Improvements-BP2	581,806
34133	341.33 Str and Improvements-BP3	-
34134	341.34 Str and Improvements-BP4	-
34135	341.35 Str and Improvements-BP5	-
34136	341.36 Str and Improvements-BP6	-
34141	341.41 Str and Improvements-BBCT1	-
34144	341.44 Str and Improvements-BBCT4	-
34180	341.80 Str and Improve-Polk Comm	39,299,131
34181	341.81 Str and Improvements-Polk U1	2,087,182
34182	341.82 Str and Improvements-Polk U2	-
34183	341.83 Str and Improvements-Polk U3	197,259
34184	341.84 Str and Improvements-Polk U4	-
34185	341.85 Str and Improvements-Polk U5	-
34186	341.86 Str and Improvements-PKCCST	13,178,189
34199	341.99 Str and Improvements-Solar	13,175,066
34228	342.28 FuelHolders,ProdAcc-Phillips	-
34230	342.30 Fuel Holders,Prod Acc-BPC	595,226
34231	342.31 Fuel Holders,Prod Acc-BP1	2,867,156
34232	342.32 Fuel Holders,Prod Acc-BP2	1,584,976
34233	342.33 Fuel Holders,Prod Acc-BP3	83,357
34234	342.34 Fuel Holders,Prod Acc-BP4	205,282
34235	342.35 Fuel Holders,Prod Acc-BP5	-
34236	342.36 Fuel Holders,Prod Acc-BP6	45,825
34241	342.41 Fuel Holders,Prod Acc-BBCT1	-
34244	342.44 Fuel Holders,Prod Acc-BBCT4	-
34280	342.80 Fuel Holders,Prod Acc-Polk C	691,386
34281	342.81 Fuel Holders,Prod Acc-Polk 1	3,982,398
34282	342.82 Fuel Holders,Prod Acc-Polk 2	-
34283	342.83 Fuel Holders,Prod Acc-Polk 3	-
34284	342.84 Fuel Holders,Prod Acc-Polk 4	250,174
34285	342.85 Fuel Holders,Prod Acc-Polk 5	161,072
34286	342.86 Fuel Holders,Prod Acc-PKCCST	213,454,641
34287	342.87 Fuel Clause Polk 1	1,676
34328	343.28 Prime Movers-Phillips	-
34330	343.30 Prime Movers-BPC	162,277
34331	343.31 Prime Movers-BP1	33,292,712

Tampa Electric 2017 Plant Additions

Account	Utility Plant Account	Amount
34332	343.32 Prime Movers-BP2	46,059,231
34333	343.33 Prime Movers-BP3	8,675
34334	343.34 Prime Movers-BP4	8,675
34335	343.35 Prime Movers-BP5	758,927
34336	343.36 Prime Movers-BP6	8,675
34337	343.37 Prime Movers-BP7	-
34342	343.42 Prime Movers-BBCT2&3	-
34344	343.44 Prime Movers-BBCT4	19,684
34345	343.45 Prime Movers-BBCT5	-
34346	343.46 Prime Movers-BBCT6	-
34347	343.47 Prime Movers-BBCT7	-
34380	343.80 Prime Movers-Polk Common	6,460,000
34381	343.81 Prime Movers-Polk U1	458,011
34382	343.82 Prime Movers-Polk U2	75,424
34383	343.83 Prime Movers-Polk U3	87,810
34384	343.84 Prime Movers-Polk U4	-
34385	343.85 Prime Movers-Polk U5	-
34386	343.86 Prime Movers-PKCCST	222,851,595
34390	343.90 Prime Movers-Tampa Biosolids	-
34399	343.99 Prime Movers-Solar	16,593,213
34528	345.28 Accessory Elect Eq-Phillips	-
34530	345.30 Accessory Electric Eq-BPC	359,806
34531	345.31 Accessory Electric Eq-BP1	3,107,497
34532	345.32 Accessory Electric Eq-BP2	813,516
34533	345.33 Accessory Electric Eq-BP3	-
34534	345.34 Accessory Electric Eq-BP4	-
34535	345.35 Accessory Electric Eq-BP5	-
34536	345.36 Accessory Electric Eq-BP6	-
34541	345.41 Accessory Electric Eq-BBCT1	-
34544	345.44 Accessory Electric Eq-BBCT4	-
34580	345.80 Accessory Elect Eq-Polk Comm	8,597,450
34581	345.81 Accessory Elect Eq-Polk U1	376,180
34582	345.82 Accessory Elect Eq-Polk U2	255,364
34583	345.83 Accessory Elect Eq-Polk U3	59,918
34584	345.84 Accessory Elect Eq-Polk U4	17,040
34585	345.85 Accessory Elect Eq-Polk U5	60,301
34586	345.86 Accessory Elect Eq-PKCCST	23,689,239
34599	345.99 Accessory Elect Eq-Solar	8,170,479
34628	346.28 Misc Power Plant Eq-Phillips	-
34630	346.30 Misc Power Plant Eq-BPC	450,481
34631	346.31 Misc Power Plant Eq-BP1	-
34632	346.32 Misc Power Plant Eq-BP2	14,092
34633	346.33 Misc Power Plant Eq-BP3	-
34634	346.34 Misc Power Plant Eq-BP4	-
34635	346.35 Misc Power Plant Eq-BP5	-
34636	346.36 Misc Power Plant Eq-BP6	-
34637	346.37 Tools Bayside 7yr	140,603
34644	346.44 Misc Power Plant Eq-BBCT4	-
34680	346.80 Misc Power Plt Eq-Polk Comm	142,620
34681	346.81 Misc Power Plant Eq-Polk U1	95,604
34682	346.82 Misc Power Plant Eq-Polk U2	-
34683	346.83 Misc Power Plant Eq-Polk U3	-

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Tampa Electric 2017 Plant Additions

Account	Utility Plant Account	Amount
34684	346.84 Misc Power Plant Eq-Polk U4	-
34685	346.85 Misc Power Plant Eq-Polk U5	-
34686	346.86 Misc Power Plant Eq-PKCCST	141,626
34687	346.87 Tools Polk 7yr	277,730
34700	347.00 ARO Costs-Other	596,216
35000	350.00 Land	-
35001	350.01 Land Rights	23,718
35200	352.00 STR and Improvements	3,771,885
35300	353.00 Station Equipment	(1,409,256)
35400	354.00 Towers & Fixtures	84,670
35500	355.00 Poles and Fixtures	26,097,185
35600	356.00 OH Cond and Devices	13,149,818
35601	356.01 Clearing Rights of Way	-
35700	357.00 Underground Conduit	149,548
35800	358.00 UG Conductors & Devices	-
35900	359.00 Roads and Trails	486,713
36000	360.00 Land	-
36100	361.00 Structures & Improvements	831,158
36200	362.00 Station Equipment	11,848,585
36400	364.00 Poles, Towers & Fixtures	7,988,811
36500	365.00 OH Conductors & Devices	7,876,724
36600	366.00 UG Conduit & Others	17,021,887
36700	367.00 UG Conductors & Devices	15,633,700
36800	368.00 Line Transformers OH,UG,Net	51,421,542
36900	369.00 Services - OH	(156,821)
36902	369.02 Services - UG	1,077,078
37000	370.00 Meters	2,641,044.30
37300	373.00 Street Light & Signal Sys	20,270,247.26
37400	374.00 ARO Costs-Distribution	3,199,737
38900	389.00 Land & Land Rights	-
39000	390.00 Structures & Improvements	9,851,874
39101	391.01 Office Fur, Fixt & Equip 7yr	1,107,559
39102	391.02 Computer & Perph Equip 4yr	715,330
39103	391.03 Data Handling Equip 7yr	-
39104	391.04 Computer Hardw-Mainframe 5yr	8,681,411
39202	392.02 ED Trans Equip - L Vehicle	2,359,872
39203	392.03 ED Trans Equip - H Vehicle	7,666,548
39204	392.04 ED Trans Equip - M Vehicle	-
39212	392.12 ES Trans Equip - L Vehicle	250,999
39213	392.13 ES Trans Equip - H Vehicle	(980)
39214	392.14 ES Trans Equip - M Vehicle	-
39300	393.00 Stores Equipment 7yr	-
39400	394.00 Tool Shop & Garage Equip 7yr	3,386,623
39500	395.00 Laboratory Equipment 7yr	635,291
39600	396.00 Power Operated Equipment 7yr	-
39700	397.00 Communication Equipment 7yr	9,184,956
39725	397.25 Fiber Optic	513,853
39800	398.00 Miscellaneous Equipment 7yr	313,015
39910	399.10 ARO Costs-General	-
Total		**1,107,233,612**

17. How much income tax expense was allowed in the Company's last rate case? Please identify the amount, and provide a breakout showing the amounts for each of the following:

a. Current federal income tax expense (also provide the amount of federal taxable income and the FIT rate used)

b. Current state income tax expense (also provide the amount of state taxable income and the state income tax rate used)

c. Deferred federal income tax expense (also provide each book-tax difference for which deferred federal income tax expense was computed and identify the FIT rate used)

d. Deferred state income tax expense (also provide each book-tax difference for which deferred state income tax was computed the state income tax rate used)

e. Investment tax credit amortization

f. Any other components of income tax expense (identify, quantify and explain in detail).

A. a. Tampa Electric's last filed rate case was for a 2014 projected test year. In that case the company filed federal income tax expense of $51,775,000, using a federal income tax rate of 35%. The federal taxable income was $147,931,000. The rate case was ultimately settled with consumer parties , and the settlement was approved by the Commission.

b. Tampa Electric's last filed rate case was for a 2014 projected test year. In that case the company filed state income tax expense of $3,254,000, using a state income tax rate of 5.5%. The state taxable income was $59,164,000. The rate case was ultimately settled with consumer parties, and the settlement was approved by the Commission.

c. Tampa Electric's last filed rate case was for a 2014 projected test year. In that case the company filed deferred federal income tax expense of $31,562,000. MFR Schedule C-22, page 3 of 6, filed in Docket No. 130040-

EI provides a listing of the book-tax differences. The federal income tax rate used was 35%.

d. Tampa Electric's last filed rate case was for a 2014 projected test year. In that case the company filed state deferred income tax expense of $10,603,000. MFR Schedule C-22, page 2 of 6, filed in Docket No. 130040-EI provides a listing of each of the book-tax differences. The state income tax rate used was 5.5%.

e. Tampa Electric's last filed rate case was for a 2014 projected test year. In that case the company filed investment tax credit amortization of $(343,000).

f. Tampa Electric's last filed rate case was for a 2014 projected test year. In that case the company reversed $633,000 of excess deferred taxes.

18. Does the Company have a cost of service study file in Excel from its last rate case? If so, please provide it, with formulas and cross references intact.

a. How were income taxes allocated among rate classes in the cost of service study in the Company's last rate case? Explain fully and show allocations in detail.

b. How were the Company's ADIT balances allocated among rate classes in the cost of service study in the Company's last rate case? Explain fully and show allocations in detail.

19. The COS model is provided as the file titled "(BS 27) IRR 18 COS Dkt 20130040.xlsm."

The income tax percentage allocations among the rate classes are the same for current and deferred taxes within the Tampa Electric cost of service study file, which is attached. The following allocations for total income taxes are applied to each rate class, after jurisdictional separation:

Rate Class	Income Tax Allocation
Residential (RS)	50.8876%
General Service (GS)	7.0911%
General Service Demand (GSD)	32.6958%
Interruptible Service (IS)	4.3758%
Lighting Service (LS) Energy	0.5854%
Lighting Service (LS) Facilities	4.3643%
Total FPSC Jurisdictional	100.0000%

19. CIAC. Did the Company receive any collection of contributions in aide of construction (CIAC) during 2017?

a. If "yes" please identify the amounts of CIAC and explain to which plant accounts the CIAC amounts relate.

b. Does the Company have an opinion on whether any of the CIAC collected in 2017 will be required to be included as taxable income on its federal income tax return for tax year 2017? If not, explain fully why not. If "yes" please explain the opinion and the basis for it.

c. Did the Company reflect any amounts of federal income tax for CIAC received in 2017? If so, please identify such amounts.

d. Does the Company anticipate receiving any CIAC in 2018? If "yes" please identify the amounts of CIAC and explain to which plant accounts the CIAC amounts relate.

e. Does the Company have an opinion on whether any of the CIAC collected in 2018 will be required to be included as taxable income on its federal income tax return for tax year 2018? If not, explain fully why not. If "yes" please explain the opinion and the basis for it.

f. Is the Company reflecting any amounts of federal income tax for CIAC received in 2018? If so, please identify, quantify and explain such amounts.

A. Yes.

a. The CIAC amount for 2017 was $12,461,131. The amount does not fully unitize to a utility plant account until the work order is in a complete status. $12,081,550 is included in the electric distribution functional class and $379,581 is included in the electric transmission functional class.

b. Yes. The company will include CIAC in taxable income. Under Internal Revenue Code Section 118(b), CIAC is required to be included in gross income.

c. The company included $12,461,131 of CIAC in taxable income in 2017.

d. Yes, the company expects to receive CIAC of $8,762,016 during 2018. $8,556,390 will be included in the electric distribution functional class and $205,626 in the electric transmission functional class.

e. See the company's response to subpart b above.

f. See the company's response to subpart d above.

20. Does the Company have any journal entries and journal entry workpapers showing how it identified and recorded amounts of EADIT as of December 31, 2017 as a net regulatory liability? If not, explain fully why not. If so, identify and provide the journal entries and journal entry workpapers and supporting calculations. To the extent that the related workpapers are available in Excel (e.g., to support FAS 109 related entries), please include all of the related Excel files.

a. As a continuing supplement, please provide adjusting journal entries (and the related workpapers) to adjust the 12/31/2017 recording of EADIT as regulatory liability as the Company refines its estimates.

A. See the company's response to OPC's First Request for Production of Documents, No. 1, 3, and 4. Also see the Excel file titled "(BS 31) IRR 20-TEC Report 51051 Tax Reform Check Q3.xlsx."

21. Net operating loss (NOL) carry-forwards.

a. Does the Company have a net operating loss carry forward for federal income tax purposes as of 12/31/2016 of 12/31/2017? If so:

1. identify the federal NOL carryforward amount as of each date.
2. show over what period the Company anticipates utilizing the 12/31/2017 NOL carryforward.
3. identify, quantify and explain how the Company has recorded an ADIT balance related to the NOL carryfoward as of each date.
4. identify, quantify and explain how the Company has or will adjust its 12/31/2017 recorded ADIT balance related to the NOL carryfoward for the reduction in the corporate FIT rate from 35% to 21%.

b. Does the Company have a net operating loss carry forward for state income tax purposes as of 12/31/2016 of 12/31/2017? If so:

1. identify the state NOL carryforward amount as of each date.
2. show over what period the Company anticipates utilizing the 12/31/2017 state NOL carryforward.
3. identify, quantify and explain how the Company has recorded an ADIT balance related to the state NOL carryfoward as of each date.

A. Yes. The requested information is provided in the following table.

Tampa Electric

	12/31/2016	12/31/2017
Federal	194,143,570	335,453,158
ADIT	**67,950,250**	**70,445,163**
State	268,538,363	268,538,363
ADIT	**9,600,246**	**11,667,992**

The Company anticipates utilizing the Federal NOL during the 2024-2026 period
The Company anticipates utilizing the State NOL during the 2023-2024 period

M Item	Gross Timing Difference	DIT Beginning Balance	Excess DIT	After Tax Deferred Tax Liability	Rate	Normalization
DEF SEP CO - EMERA FED NOL-PROTECTED	$141,309,587.74	$49,458,355.71	($19,783,342.28)	$29,675,013.43	21.00%	Protected
DEF SEP CO - FED NOL - UNPROTECTED	$194,143,570.00	$67,950,249.50	($27,180,099.80)	$40,770,149.70	21.00%	Unprotected
DEF SEP CO - FL NOL - UNPROTECTED	$268,538,363.00	$9,600,246.47	$2,067,745.41	$11,667,991.88	4.35%	Unprotected

TAMPA ELECTRIC COMPANY
DOCKET NO. 20180045-EI
OPC'S SECOND SET OF INTERROGATORIES
INTERROGATORY NO. 21
PAGE 2 OF 2
FILED: APRIL 30, 2018

22. Identify each regulatory filing, including each filing for each surcharge or rider rate adjustment that the Company plans to file in 2018. For each such filing, please indicate whether the filing includes (1) income tax expense, (2) accumulated deferred income taxes, and (3) any other features which are impacted by the TCJA, and explain how each such surcharge or rider rate is impacted by those items.

A. **Cost recovery clause filings:** Tampa Electric clause projection filings do not include income tax expense or accumulated deferred income taxes. In the ECRC, Fuel and ECCR filings, in which the company has been authorized to recover a return on certain capital investments, the expenses recovered will be affected by the TCJA, as the equity component of the Weighted Average Cost of Capital used to calculate the Return on Average Net Book Value of assets in those filings is grossed up for taxes. Due to TCJA, the tax multiplier will be lower, which will reduce the expenses to be recovered in those respective filings. The actual/estimated filing will include the current-year variance due to the new lower tax multiplier applicable beginning January 1, 2018, and that variance will be trued-up as a component of the 2019 clause factors.

The maximum incentive dollars calculation in the GPIF targets filing is affected by the tax rate through the use of a revenue expansion factor. The company has already filed amended 2018 GPIF targets that include the impact of the updated tax rate. The tax rate change increased the expansion factor. Since the maximum incentive dollars are calculated as average common equity multiplied by 25 basis points divided by the revenue expansion factor, the effect of the change was to lower the maximum allowed incentive dollars. This can be seen in Exhibit No. BSB-2, Document No. 8, to the direct testimony of Tampa Electric witness Brian S. Buckley, submitted in Docket No. 20180001-EI on March 15, 2018.

SOBRA: The cost-effectiveness demonstration for the company's second tranche of solar generation qualifying for a Solar Base Rate Adjustment ("SoBRA") will be submitted during 2018. The amounts included in the filing will include the impacts of the TCJA, resulting in lower revenue requirements for SoBRA recovery.

23. When does the Company plan to file its next base rate case?

A. The flow back of the tax benefits associated with the Tax Cuts and Jobs Act ("TCJA"), combined with the material reduction of deferred tax balances from the TCJA, significantly impacts the regulated ROE calculation of Tampa Electric. Prior to the signing of the TCJA, Tampa Electric anticipated filing its next base rate case in 2021. While the company is still reviewing assumptions and developing its strategic plan over the next five years, it believes the degradation in ROE caused by the TCJA could result in a base rate filing as early as 2019.

24. Please quantify and explain all savings in 2018 and 2019 that the Company expects to realize from the TCJA.

A. Tampa Electric anticipates realizing approximately $56 million in tax savings in 2018 associated with the reduced corporate tax rate from the TCJA. Additionally, in 2018, the company anticipates flowing back $20 million in excess ADIT's back to customers. For 2019, Tampa Electric cannot estimate with certainty the tax savings that it expects to realize from the TCJA.

A F F I D A V I T

STATE OF FLORIDA)
)
COUNTY OF HILLSBOROUGH)

Before me the undersigned authority personally appeared Penelope Rusk who deposed and said that she is Manager, Rates, Tampa Electric Company, and that the individuals listed in Tampa Electric Company's response to OPC's Second Set of Interrogatories, (Nos. 11 – 24) prepared or assisted with the responses to these interrogatories to the best of her information and belief.

Dated at Tampa, Florida this 30th day of April, 2018.

Penelope Rusk

Sworn to and subscribed before me this 30th day of April, 2018.

Notary Public State of Florida
Sana Boric
My Commission GG 020235
Expires 08/10/2020

My Commission expires _____

9

TECO Response to OPC 3rd Interrogatory Nos. 25-28.

(See additional files contained on Staff Hearing Exhibit CD/USB for 25.)

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20180045-EI EXHIBIT: 9
PARTY: STAFF – (DIRECT)
DESCRIPTION: Valerie Strickland (25)

BEFORE THE

FLORIDA PUBLIC SERVICE COMMISSION

In re: Consideration of the tax impacts associated with Tax Cuts and Jobs Act of 2017 for Tampa Electric Company.	))))	DOCKET NO. 20180045-EI FILED: JUNE 13, 2018

TAMPA ELECTRIC COMPANY'S

ANSWERS TO THIRD SET OF INTERROGATORIES (NOS. 25-28)

OF

OFFICE OF PUBLIC COUNSEL

Tampa Electric files this its Answers to Interrogatories (Nos. 25 – 28) propounded and served on May 14, 2018 by the Office of Public Counsel.

TAMPA ELECTRIC COMPANY
DOCKET NO. 20180045-EI
INDEX TO STAFF'S THIRD SET OF INTERROGATORIES (NOS. 25-28)

Number	Witness	Subject	Bates Stamped Page
25	Valerie Strickland	Details of Average Rate Assumption Method ("ARAM") calculations for protected excess Accumulated Deferred Income Tax ("EDIT") balances at December 31, 2017. Please provide in Excel, the information from PowerPlan and PowerTax, showing how the Company will apply the ARAM to the December 31, 2017 protected EDIT balances for these generating plant assets and other accounts distribution and general plant accounts as listed below: a) Account 37600, Mains Steel; b) Account 37602, Mains Plastic; c) Account 38002, Services Plastic; d) Account 38100, Meters; and e) Account 30301, Custom Intangible Plant.	1
26	Jeff Chronister	What is the amount of the Company's excess accumulated depreciation (also known as depreciation reserve excess) as of December 31, 2017? Please show in total and by tracked accumulated depreciation component.	3
27	Jeff Chronister	How is the Company's depreciation reserve excess being amortized? Explain fully.	6
28	Jeff Chronister	Is the Company's depreciation reserve excess expected to have any impact on the ARAM calculations? If so, explain the expected impacts.	7

Jeff Chronister
Controller

Valerie Strickland
Director, Corporate Taxes

Tampa Electric Company
702 N. Franklin Street
Tampa, Florida 33602

TAMPA ELECTRIC COMPANY
DOCKET NO. 20180045-EI
OPC'S THIRD SET OF
INTERROGATORIES
INTERROGATORY NO. 25
BATES STAMPED PAGES: 1 - 2
FILED: JUNE 13, 2018

25. Details of Average Rate Assumption Method ("ARAM") calculations for protected excess Accumulated Deferred Income Tax ("EDIT") balances at December 31, 2017. Please provide in Excel, the information from PowerPlan and PowerTax, showing how the Company will apply the ARAM to the December 31, 2017 protected EDIT balances for these generating plant assets and other accounts distribution and general plant accounts as listed below:

a) Account 37600, Mains Steel;
b) Account 37602, Mains Plastic;
c) Account 38002, Services Plastic;
d) Account 38100, Meters; and
e) Account 30301, Custom Intangible Plant.

A. The company will apply ARAM to derive the amount of flow back for the protected EDIT. Under ARAM, the calculation of the average rate is made as of the beginning of the year in which temporary differences in the vintage account begin to reverse, for example, in the first year in which the tax depreciation is less than book depreciation. In PowerTax, EDIT's are not maintained by plant account. Those records are all maintained at a Tax Class Vintage level. The Excel file titled "BS 2 (No. 25) TEC Protected Excess Detail.xlsx" is provided.

TAMPA ELECTRIC COMPANY
DOCKET NO. 20180045-EI
OPC'S THIRD SET OF
INTERROGATORIES
INTERROGATORY NO. 26
BATES STAMPED PAGES: 3 - 5
FILED: JUNE 13, 2018

26. What is the amount of the Company's excess accumulated depreciation (also known as depreciation reserve excess) as of December 31, 2017? Please show in total and by tracked accumulated depreciation component.

A. Tampa Electric has not completed a depreciation study or depreciation analysis as of December 31, 2017. The last depreciation analysis performed by Tampa Electric was as of December 2016, which reflected a depreciation reserve deficiency of approximately $246 million consisting of numerous accounts. The schedule below reflects the reserve or surplus by plant account as of December 2016.

TAMPA ELECTRIC
December 31, 2016 Baseline Update

Account Title	Baseline Rates Theoretical Reserve Surplus/(Deficiency) ($)
PRODUCTION - STEAM	
BIG BEND STATION	
BB Common	(39,682,881)
BB Unit No. 1 (Boiler w/ ST)	(29,866,941)
BB Unit No. 2 (Boiler w/ ST)	(19,823,063)
BB Unit No. 3 (Boiler w/ ST)	(24,320,914)
BB Unit No. 4 (Boiler w/ ST)	(50,496,165)
No. 1 & 2 FGD System	(8,963,962)
No. 3 & 4 FGD System	(14,446,360)
No. 1 SCR System	1,273,600
No. 2 SCR System	(965,869)
No. 3 SCR System	497,266
No. 4 SCR System	(1,695,571)
TOTAL BIG BEND STATION	**($188,490,861)**
TOTAL PRODUCTION - STEAM	**($188,490,861)**

TAMPA ELECTRIC COMPANY
DOCKET NO. 20180045-EI
OPC'S THIRD SET OF
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INTERROGATORY NO. 26
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PRODUCTION - OTHER	
BIG BEND STATION - CT No. 4	**($56,981)**
BAYSIDE POWER STATION	
BP Common	(11,197,286)
BP Unit No. 1 (CTx3 w/ CCST)	(3,891,883)
BP Unit No. 2 (CTx4 w/ CCST)	(4,523,470)
BP CT No. 3	(197,509)
BP CT No. 4	62,439
BP CT No. 5	477,575
BP CT No. 6	634,378
TOTAL BAYSIDE POWER STATION	**($18,635,755)**
POLK POWER STATION	
PK Common	(4,269,763)
PK Unit No. 1 (Gasifier to CT w/ CCST)	(26,967,537)
PK CT No. 2	(7,532,258)
PK CT No. 3	(7,578,903)
PK CT No. 4	(7,615,605)
PK CT No. 5	(7,583,207)
TOTAL POLK POWER STATION	**($61,547,273)**
TOTAL PRODUCTION - OTHER	**($80,240,010)**
TOTAL PRODUCTION PLANT	**($268,730,871)**

	TRANSMISSION PLANT
35001 Land Rights	(108,396)
35200 Structures and Improvements	579,449
35300 Station Equipment	(1,902,966)
35400 Towers and Fixtures	(748,279)
35500 Poles and Fixtures	(4,693,193)
35600 Overhead Conductors and Devices	(11,233,770)
35601 Clearing Rights-of-Way	79,566
35700 Underground Conduit	(89,604)
35800 Underground Conductors and Devices	92,983
35900 Roads and Trails	(383,276)
TOTAL TRANSMISSION PLANT	**($18,407,486)**

TAMPA ELECTRIC COMPANY
DOCKET NO. 20180045-EI
OPC'S THIRD SET OF INTERROGATORIES
INTERROGATORY NO. 26
BATES STAMPED PAGES: 3 - 5
FILED: JUNE 13, 2018

DISTRIBUTION PLANT	
36100 Structures and Improvements	(26,764)
36200 Station Equipment	(2,100,403)
36400 Poles, Towers and Fixtures	4,199,492
36500 Overhead Conductors and Devices	19,163,629
36600 Underground Conduit	3,392,724
36700 Underground Conductors and Devices	(6,425,369)
36800 Line Transformers	1,087,000
36900 Overhead Services	3,729,835
36902 Underground Services	1,207,533
37000 Meters	(11,713,024)
37300 Street Lighting and Signal Systems	22,744,934
TOTAL DISTRIBUTION PLANT	**$35,259,586**

GENERAL PLANT	
39000 Structures and Improvements	6,004,398
39202 Light Trucks	(832,918)
39203 Heavy Trucks	(2,495,444)
39204 Medium Trucks	(0)
39212 Light Trucks	(326,029)
39213 Heavy Trucks	(244,056)
39725 Communication Equipment-Fiber	3,728,509
TOTAL GENERAL PLANT	**$5,834,461**

TOTAL TRANS, DISTRIB, GENERAL PLANT	**$22,686,561**

TOTAL BASELINE UPDATE	**($246,044,309)**

27. How is the Company's depreciation reserve excess being amortized? Explain fully.

A. Tampa Electric does not have a depreciation reserve excess or surplus.

28. Is the Company's depreciation reserve excess expected to have any impact on the ARAM calculations? If so, explain the expected impacts.

A. Tampa Electric does not have a depreciation reserve excess or surplus.

AFFIDAVIT

STATE OF FLORIDA)
)
COUNTY OF HILLSBOROUGH)

Before me the undersigned authority personally appeared, Carlos Aldazabal who deposed and said that he is Managing Director, Regulatory Affairs and that the individuals listed in Tampa Electric Company's response to OPC's Third Set of Interrogatories, (Nos. 25-28) prepared or assisted with the responses to these interrogatories to the best of his information and belief.

Dated at Tampa, Florida this 12th day of June, 2018.

Sworn to and subscribed before me this 12th day of June, 2018.

Notary Public State of Florida
Sana Boric
My Commission GG 020235
Expires 09/10/2020

My Commission expires _____

10

TECO Response to OPC 4th Interrogatory No. 29.

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20180045-EI EXHIBIT: 10
PARTY: STAFF – (DIRECT)
DESCRIPTION: Valerie Strickland

BEFORE THE

FLORIDA PUBLIC SERVICE COMMISSION

In re: Consideration of the tax impacts associated with Tax Cuts and Jobs Act of 2017 for Tampa Electric Company.	))))	DOCKET NO. 20180045-EI FILED: June 22, 2018

TAMPA ELECTRIC COMPANY'S

ANSWERS TO FOURTH SET OF INTERROGATORIES (NO. 29)

OF

OFFICE OF PUBLIC COUNSEL

Tampa Electric files this its Answers to Interrogatories (No. 29) propounded and served on May 23, 2018 by the Office of Public Counsel.

TAMPA ELECTRIC COMPANY
DOCKET NO. 20180045-EI
INDEX TO STAFF'S FOURTH SET OF INTERROGATORIES (NO. 29)

Number	Witness	Subject	Bates Stamped Page
29	Strickland	Please provide an explanation as to how the Company treated Cost of Removal in the calculation of Excess Accumulated Deferred Income Taxes (ADIT) as creating either protected or unprotected deferred taxes. (a) Explain in detail why you believe the determination by the Company as to whether the ADIT created by recording a Cost of Removal is protected or unprotected is the appropriate recognition, and provide any supporting guidance relied on. (b) Provide an analysis showing the calculation of the amount of excess ADIT created by the federal Tax Cuts and Jobs Act related to Cost of Removal.	1

Valerie Strickland
Director, Corporate Taxes

Tampa Electric Company
702 N. Franklin Street
Tampa, Florida 33602

29. Please provide an explanation as to how the Company treated Cost of Removal in the calculation of Excess Accumulated Deferred Income Taxes (ADIT) as creating either protected or unprotected deferred taxes.

a. Explain in detail why you believe the determination by the Company as to whether the ADIT created by recording a Cost of Removal is protected or unprotected is the appropriate recognition, and provide any supporting guidance relied on.

b. Provide an analysis showing the calculation of the amount of excess ADIT created by the federal Tax Cuts and Jobs Act related to Cost of Removal.

A. a. Tampa Electric relied on EEI industry and PwC guidance, which have classified Cost of Removal as unprotected.

b. See the company's response to OPC's Fourth Request for POD No. 10.

AFFIDAVIT

STATE OF FLORIDA)
)
COUNTY OF HILLSBOROUGH)

Before me the undersigned authority personally appeared, Carlos Aldazabal who deposed and said that he is Managing Director, Regulatory Affairs, Tampa Electric Company, and that the individuals listed in Tampa Electric Company's response to OPC's Fourth Set of Interrogatories, (No. 29) prepared or assisted with the responses to these interrogatories to the best of his information and belief.

Dated at Tampa, Florida this 20 day of June, 2018.

Carlos Aldazabal

Sworn to and subscribed before me this 20th day of June, 2018.

Sana Boric

Notary Public State of Florida
Sana Boric
My Commission GG 020235
Expires 06/10/2020

My Commission expires _____

11

TECO Response to OPC 1ST Production of Documents Nos. 1-5

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20180045-EI EXHIBIT: 11
PARTY: STAFF – (DIRECT)
DESCRIPTION: Valerie Strickland; Bill Ashburn; Alan D. Felsenthal; Jeffrey S. Chronister

BEFORE THE

FLORIDA PUBLIC SERVICE COMMISSION

In re: Consideration of the tax impacts associated with Tax Cuts and Jobs Act of 2017 for Tampa Electric Company.	))))	**DOCKET NO. 20180045-EI FILED: APRIL 23, 2018**

TAMPA ELECTRIC COMPANY'S

ANSWERS TO FIRST REQUEST FOR

PRODUCTION OF DOCUMENTS (NOS. 1 - 5)

OF

OFFICE OF PUBLIC COUNSEL

Tampa Electric files this its Answers to Production of Documents (Nos. 1 - 5) propounded and served on March 23, 2018 by the Office Of Public Counsel .

TAMPA ELECTRIC COMPANY
DOCKET NO. 20180045-EI
INDEX TO STAFF'S FIRST REQUEST FOR
PRODUCTION OF DOCUMENTS (NOS. 1 - 5)

Number		Subject	Bates Stamped Pages
1		Please provide a copy of any journal entries recorded in 2017 that were to reflect the impact of from the Tax Cuts and Jobs Act (TCJA) that was signed into law by President Trump on December 22, 2017.	1 – 4
2		Please provide a copy of any journal entries recorded in 2018 that were to reflect the impact of from the Tax Cuts and Jobs Act (TCJA) that was signed into law by President Trump on December 22, 2017 and explain why they were recorded in 2018 instead of 2017.	5
3		Please provide all workpapers the Company has that would show any calculations in determining the excess deferred income taxes resulting from the Tax Cuts and Jobs Act (TCJA) that was signed into law by President Trump on December 22, 2017.	6 – 30
4		Please provide all workpapers the Company has that would show any calculations in determining the excess income taxes in base rates and how the flowback of those rates were determined as a result of the Tax Cuts and Jobs Act (TCJA) that was signed into law by President Trump on December 22, 2017.	31
5		Please provide a copy of any internally prepared documents the Company has that discuss the impact of the Tax Cuts and Jobs Act (TCJA), that discusses how the change should be accounted for, and/or that discusses any proposed ratemaking treatment.	32 – 45

TAMPA ELECTRIC COMPANY
DOCKET NO. 20180045-EI
OPC'S FIRST REQUEST FOR
PRODUCTION OF DOCUMENTS
DOCUMENT NO. 1
BATES STAMPED PAGES: 1 - 4
FILED: APRIL 23, 2018

1. Please provide a copy of any journal entries recorded in 2017 that were to reflect the impact of from the Tax Cuts and Jobs Act (TCJA) that was signed into law by President Trump on December 22, 2017.

A. The requested documents are attached.

20180045-EI Staff Hearing Exhibits 00097

Question 1

JOURNAL ENTRY DETAIL REPORT
Tampa Electric

This Journal Entry Recorded the TCJA Beginning Balance Rate Change

Bal Trueup

Page No: 1
Run Date: 04/04/2018
Run Time: 07:47:01

GL Company No: 2201
Posting Date: 01/10/2018 20:11:58

Total Base Debits: 584,521,622.98
Total Base Credits: -584,521,622.98
Total Lines: 18

Line #	Account #	Profit Center	Journal Entry #	Cost Center	Cost Element	Account Description	Debit	Credit
1	1823610	P01001	050000	F260000		Oth Reg Asset-FAS 109 Incom	$0.00	$37,470,429.88
2	1823611	P01001	050000	F260000		REG ASSET MED D	$0.00	$685,344.67
3	1900303	P01001	050000	F260000		DTA Sep Co - Federal	$19,783,342.28	$0.00
4	1900305	P01001	050000	F260000		DTA - Federal Non Utility	$60.28	$0.00
5	1900403	P01001	050000	F260000		DTA Sep Co - State	$0.00	$0.01
6	1900405	P01001	050000	F260000		DTA - State Non Utility	$0.00	$0.01
7	1900610	P01001	050000	F260000		Def Tax Fed ITC - FAS109	$0.00	$3,298,145.71
8	2230730	P01001	050000	F260000		Adv Pay - Interco	$0.00	$0.01
9	2360421	P01001	050000	F260000		State FIN48 - NC	$0.01	$0.00
10	2540610	P01001	050000	F260000		Oth Reg Liab-FAS 109 Income	$0.00	$523,284,296.62
11	2820610	P01001	050000	F260000		DIT Other Prop - FAS109	$410,211,283.15	$0.00
12	2830610	P01001	050000	F260000		DTL - FAS109 - Other	$153,841,589.06	$0.00
13	2830611	P01001	050000	F260000		MED D GROSS UP	$685,344.67	$0.00
14	8010305	P01001	050000	F260000	8010305	Def Federal Inc Tax - NU	$3.51	$0.00
15	8010310	P01001	050000	F260000	8010310	Def Federal Inc Tax - Cr	$0.00	$19,783,342.28
16	8010315	P01001	050000	F260000	8010315	Def Federal Inc Tax - Cr NU	$0.00	$63.79
17	8010400	P01001	050000	F260000	8010400	Def State Inc Tax	$0.01	$0.00
18	8010405	P01001	050000	F260000	8010405	Def State Inc Tax - NU	$0.01	$0.00

Journal Entry Total - Balance Check: ($0.00)

Preparer:	David	Avellan
Reviewer 1:	David	Avellan
Reviewer 2:	Valerie	Strickland
Approver:	Valerie	Strickland

P&L Tax Impact - Expense/(Benefit):	($19,783,402.54)
Bal Sheet Tax Impact - Debit/(Credit):	$19,783,402.54
Non Tax Impact	$0.00

Rpt # Tax Accrual - 51017

04/04/2018

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TAMPA ELECTRIC COMPANY
DOCKET NO. 20180045-EI
OPC'S FIRST REQUEST FOR
PRODUCTION OF DOCUMENTS
FILED: APRIL 23, 2018

Question 1

JOURNAL ENTRY DETAIL REPORT

Tampa Electric

For the Month of: Rate Change YTD Trueup

This Journal Entry Recorded the 2017 YTD TCJA Rate Change

Page No: 1
Run Date: 04/04/2018
Run Time: 07:47:15

GL Company No: 2201
Posting Date: 01/10/2018 20:12:18

Total Base Debits: 131,432,467.46
Total Base Credits: -131,432,467.46
Total Lines: 30

Line #	Account #	Profit Center	Journal Entry #	Cost Center	Cost Element	Account Description	Debit	Credit
1	1823610	P01001	050000	F260000		Oth Reg Asset-FAS 109 Incom	$1,693,290.27	$0.00
2	1823611	P01001	050000	F260000		REG ASSET MED D	$87,490.20	$0.00
3	1900303	P01001	050000	F260000		DTA Sep Co - Federal	$0.00	$19,783,342.28
4	1900305	P01001	050000	F260000		DTA - Federal Non Utility	$0.00	$880.08
5	1900306	P01001	050000	F260000		Def Tax FIT - FAS 133	$1,802,948.01	$0.00
6	1900307	PD0027	050000	F260000		Def Tax FIT - FAS 133 Int	$1,324.37	$0.00
7	1900307	PD0018	050000	F260000		Def Tax FIT - FAS 133 Int	$104,295.38	$0.00
8	1900307	PD0025	050000	F260000		Def Tax FIT - FAS 133 Int	$29,245.42	$0.00
9	1900307	PD0028	050000	F260000		Def Tax FIT - FAS 133 Int	$0.00	$17,600.14
10	1900307	P01001	050000	F260000		Def Tax FIT - FAS 133 Int	$0.00	$0.00
11	1900308	P01001	050000	F260000		Def Tax FIT - FAS158	$0.00	$757,777.22
12	1900405	P01001	050000	F260000		DTA - State Non Utility	$0.01	$0.00
13	1900610	P01001	050000	F260000		Def Tax Fed ITC - FAS109	$0.00	$3,017,768.85
14	2190041	PD0027	050000	F260000		OCI CF Hedges Taxes	$0.00	$1,324.37
15	2190041	PD0018	050000	F260000		OCI CF Hedges Taxes	$0.00	$104,295.38
16	2190041	P01001	050000	F260000		OCI CF Hedges Taxes	$0.00	$0.00
17	2190041	PD0028	050000	F260000		OCI CF Hedges Taxes	$17,600.14	$0.00
18	2190041	PD0025	050000	F260000		OCI CF Hedges Taxes	$0.00	$29,245.42
19	2540610	P01001	050000	F260000		Oth Reg Liab-FAS 109 Income	$0.00	$105,829,744.27
20	2810300	P01001	050000	F260000		DIT Federal Accelerated Amo	$0.00	$0.01
21	2820610	P01001	050000	F260000		DIT Other Prop - FAS109	$80,453,207.23	$0.00
22	2830330	P01001	050000	F260000		DTL - FAS 158 - Fed	$757,777.22	$0.00
23	2830340	P01001	050000	F260000		DTL - FAS 133 - Federal	$0.00	$1,802,948.01
24	2830610	P01001	050000	F260000		DTL - FAS109 - Other	$26,701,015.62	$0.00
25	2830611	P01001	050000	F260000		MED D GROSS UP	$0.00	$87,490.20
26	8010300	P01001	050000	F260000	8010300	Def Federal Inc Tax	$19,783,342.28	$0.00
27	8010305	P01001	050000	F260000	8010305	Def Federal Inc Tax - NU	$931.30	$0.00
28	8010315	P01001	050000	F260000	8010315	Def Federal Inc Tax - Cr NU	$0.00	$51.22

TAMPA ELECTRIC COMPANY
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JOURNAL ENTRY DETAIL REPORT
Tampa Electric
For the Month of: Rate Change YTD Trueup

Page No: 2
Run Date: 04/04/2018
Run Time: 07:47:15

GL Company No: 2201
Posting Date: 01/10/2018 20:12:18

Total Base Debits: 131,432,467.46
Total Base Credits: -131,432,467.46
Total Lines: 30

Line #	Account #	Profit Center	Journal Entry #	Cost Center	Cost Element	Account Description	Debit	Credit
29	8010320	P01001	050000	F260000	8010320	DIT Federal Accel Amort	$0.01	$0.00
30	8010415	P01001	050000	F260000	8010415	Def State Inc Tax - Cr NU	$0.00	$0.01

Journal Entry Total - Balance Check: $0.00

Preparer: David Avellan
Reviewer 1: David Avellan
Reviewer 2: Valerie Strickland
Approver: Valerie Strickland

P&L Tax Impact - Expense/(Benefit):	$19,784,222.36
Bal Sheet Tax Impact - Debit/(Credit):	($19,784,222.36)
Non Tax Impact	$0.00

TAMPA ELECTRIC COMPANY
DOCKET NO. 20180045-EI
OPC'S FIRST REQUEST FOR
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FILED: APRIL 23, 2018

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2. Please provide a copy of any journal entries recorded in 2018 that were to reflect the impact of from the Tax Cuts and Jobs Act (TCJA) that was signed into law by President Trump on December 22, 2017 and explain why they were recorded in 2018 instead of 2017.

A. None.

TAMPA ELECTRIC COMPANY
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BATES STAMPED PAGES: 6 - 30
FILED: APRIL 23, 2018

3. Please provide all workpapers the Company has that would show any calculations in determining the excess deferred income taxes resulting from the Tax Cuts and Jobs Act (TCJA) that was signed into law by President Trump on December 22, 2017.

A. The requested documents are attached.

Tax Reform Summary

	Protected	Unprotected	Total Excess	Protected Gross Up	Unprotected Gross Up	Total Grossup
TEC	313,545,025	170,919,996	**484,465,021**	109,623,638	71,516,821	**181,140,459**

TEC

Protected excess deferred taxes

To record initial impact	Dr	Cr
2820610 DTL (acct 282 net of 190)	313,545,025	
2830610 DTL 283 Gross Up	109,623,638	
2540610 Reg tax liabilities acct		423,168,663

Yearly Amortization of Protected Excess Deferred (ARAM) see Note

2540610 Reg tax liabilities acct	6,045,267	
8010300 Deferred income tax exp		4,479,215
2830610 DTL 283 Gross Up		1,566,052

Unprotected excess deferred taxes

To record initial impact	Dr	Cr
2820610 DTL (acct 282 net of 190)	170,919,996	
2830610 DTL 283 Gross Up	71,516,821	
2540610 Reg tax liabilities acct		242,436,817

Yearly Amortization of Unprotected Excess Deferred 10 years SL based on Settlement Agreement

2540610 Reg tax liabilities acct	24,243,682	
8010300 Deferred income tax exp		17,092,000
2830610 DTL 283 Gross Up		7,151,682

Note:

The company is currently working with PowerPlan Consultants on setting up ARAM and the Reverse South Georgia Method within PowerTax. In a conservative effort to estimate the 1 year amortization of the protected excess DIT the company used 70 years as a placeholder for first year amortization.

Our current estimate includes COR as unprotected, however this treatment is not consistent throughout the industry. The protected excess deferreds also currently include a portion of book/tax depreciation reversals that relate to basis adjustments and repairs.

The above estimates are covered under SAB118 disclosure.

TOTAL Deferred Taxes Balance Report

* 2017 Provision
Tampa Electric
ACROSS OPERATING INDICATORS
Rate Change Beg Bal Trueup Through Rate Change YTD Trueup

	Schedule M Items					Deferred Taxes				
M Item	"Beginning Balance"	"Current Activity"	"True-Up Activity"	"Adjustment Activity"	Gross Timing Difference	"DIT Beginning Balance"	"Current Activity"	"True-Up Activity"	"Adjustment Activity"	After Tax Deferred Tax Liability
401K - PERFORMANCE MATCH	$1,413,314.26	$0.00	$0.00	$0.00	$1,413,314.26	$545,185.97	($147,820.67)	$0.00	($39,160.81)	$358,204.49
ACC DEF ITC 10% - 1975 - GT	($8.00)	$0.00	$0.00	$0.00	($8.00)	($4.56)	$0.00	$0.00	$2.32	($2.24)
ACC DEF ITC 10% - 1980	$11,972.36	$0.00	$0.00	$0.00	$11,972.36	$6,821.86	$108.69	$0.00	($3,562.79)	$3,367.76
ACC DEF ITC 10% - 1981 - NU	$351.10	$0.00	$0.00	$0.00	$351.10	$200.06	$5.00	$0.00	($106.30)	$98.76
ACC DEF ITC 10% - 1982	$232,511.59	$0.00	$0.00	$0.00	$232,511.59	$132,485.24	$3,197.40	$0.00	($70,278.54)	$65,404.10
ACC DEF ITC 10% - 1982 - NU	$739.16	$0.00	$0.00	$0.00	$739.16	$421.17	$10.10	$0.00	($223.35)	$207.92
ACC DEF ITC 10% - 1984	$148,416.04	$0.00	$0.00	$0.00	$148,416.04	$84,567.53	$1,905.32	$0.00	($44,724.32)	$41,748.53
ACC DEF ITC 10% - 1984 - GT	$17,832.46	$0.00	$0.00	$0.00	$17,832.46	$10,160.94	$228.79	$0.00	($5,373.57)	$5,016.16
ACC DEF ITC 10% - 1985 - GT	$5,014.01	$0.00	$0.00	$0.00	$5,014.01	$2,856.98	$61.75	$0.00	($1,508.32)	$1,410.41
ACC DEF ITC 10% - 1986	$299,659.84	$0.00	$0.00	$0.00	$299,659.84	$170,746.34	$3,557.59	$0.00	($90,011.42)	$84,292.51
ACC DEF ITC 10% - 1986 - GT	$397.09	$0.00	$0.00	$0.00	$397.09	$226.25	$4.93	$0.00	($119.48)	$111.70
ACC DEF ITC 10% - 1987	$125,422.32	$0.00	$0.00	$0.00	$125,422.32	$71,465.71	$1,433.30	$0.00	($37,618.47)	$35,280.54
ACC DEF ITC 10% - 1988	$119,054.97	$0.00	$0.00	$0.00	$119,054.97	$67,837.60	$1,310.40	$0.00	($35,658.56)	$33,489.44
ACC DEF ITC 10% - 1989	$21,364.42	$0.00	$0.00	$0.00	$21,364.42	$12,173.46	$226.76	$0.00	($6,390.54)	$6,009.68
ACC DEF ITC 10% - 1990	$2,097.23	$0.00	$0.00	$0.00	$2,097.23	$1,195.01	$21.57	$0.00	($626.63)	$589.95
ACC DEF ITC 30% - 2015 - SOLAR	($122,411.12)	$0.00	$0.00	$0.00	($122,411.12)	($69,749.92)	$17,297.73	$0.00	$18,018.68	($34,433.51)
ACC DEF ITC 30% - 2016 - SOLAR	($47,754.96)	$0.00	$0.00	$0.00	($47,754.96)	($27,210.80)	$13,227.93	$0.00	$549.69	($13,433.18)
ACC DEF ITC 30% - 2017- SOLAR	($327,749.51)	$0.00	$0.00	$0.00	($327,749.51)	($186,751.86)	$94,557.90	$0.00	$0.00	($92,193.96)
ACC DEF ITC 8% - 1983	$129,679.79	$0.00	$0.00	$0.00	$129,679.79	$73,891.63	$1,728.72	$0.00	($39,142.20)	$36,478.15
ACC DEF ITC 8% - 1983 - GT	$2,283.15	$0.00	$0.00	$0.00	$2,283.15	$1,300.94	$30.30	$0.00	($689.01)	$642.23
ACC DEF ITC 8% - 1984	$1,105,595.05	$0.00	$0.00	$0.00	$1,105,595.05	$629,968.69	$14,192.80	$0.00	($333,164.29)	$310,997.20
ACC DEF ITC 8% - 1985	$703,159.24	$0.00	$0.00	$0.00	$703,159.24	$400,660.53	$8,680.88	$0.00	($211,546.98)	$197,794.43
ACC DEF ITC BB4 10% - 1981	$168,850.53	$0.00	$0.00	$0.00	$168,850.53	$96,211.13	$2,084.47	$0.00	($50,798.98)	$47,496.62
ACC DEF ITC BB4 10% - 1982	$1,286,919.57	$0.00	$0.00	$0.00	$1,286,919.57	$733,287.51	$15,888.05	$0.00	($387,172.86)	$362,002.70
ACC DEF ITC BB4 10% - 1984	$737,252.64	$0.00	$0.00	$0.00	$737,252.64	$420,086.97	$9,102.10	$0.00	($221,804.36)	$207,384.71
ACC DEF ITC BB4 10% - 1986	$28,182.23	$0.00	$0.00	$0.00	$28,182.23	$16,058.25	$334.40	$0.00	($8,465.16)	$7,927.49
ACC DEF ITC BB4 10% - 1987	$26,418.77	$0.00	$0.00	$0.00	$26,418.77	$15,053.43	$301.78	$0.00	($7,923.77)	$7,431.44
ACC DEF ITC BB4 8% - 1983	$2,009,194.50	$0.00	$0.00	$0.00	$2,009,194.50	$1,144,840.18	$24,804.93	$0.00	($604,470.85)	$565,174.26
ACC DEF ITC BB4 8% - 1984	$539,795.27	$0.00	$0.00	$0.00	$539,795.27	$307,575.65	$6,664.21	$0.00	($162,398.72)	$151,841.14
ACC DEF ITC BB4 8% - 1985	$260,111.54	$0.00	$0.00	$0.00	$260,111.54	$148,211.70	$3,211.36	$0.00	($78,255.26)	$73,167.80
ACCRUED BONUS	$13,766,654.12	$0.00	$0.00	$0.00	$13,766,654.12	$5,310,486.83	($252,249.82)	$0.00	($1,569,078.52)	$3,489,158.49
AFUDC EQUITY	($189,962,004.49)	$0.00	$0.00	$0.00	($189,962,004.49)	($73,277,843.23)	$208,610.15	$0.00	$24,923,363.04	($48,145,870.04)
AFUDC EQUITY - DEPR	$65,695,048.88	$0.00	$0.00	$0.00	$65,695,048.88	$25,341,865.11	($955,393.33)	$0.00	($7,736,061.64)	$16,650,410.14
AMORT - BOND DISCOUNT	($584,472.08)	$0.00	$0.00	$0.00	($584,472.08)	($225,460.10)	($15,998.39)	$0.00	$93,324.04	($148,134.45)
AMORT - BOND ISSUE COSTS	($578,156.28)	$0.00	$0.00	$0.00	($578,156.28)	($223,023.79)	($21,995.40)	$0.00	$98,485.48	($146,533.71)
AMORT - BOND PREMIUM	($1,008,976.78)	$0.00	$0.00	$0.00	($1,008,976.78)	($389,212.79)	($30,591.86)	$0.00	$164,079.49	($255,725.16)
AMORT - BOND PUT OPTION	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00

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TAMPA ELECTRIC COMPANY
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TOTAL Deferred Taxes Balance Report

* 2017 Provision
Tampa Electric
ACROSS OPERATING INDICATORS
Rate Change Beg Bal Trueup Through Rate Change YTD Trueup

	Schedule M Items					Deferred Taxes				
M Item	"Beginning Balance"	"Current Activity"	"True-Up Activity"	"Adjustment Activity"	Gross Timing Difference	"DIT Beginning Balance"	"Current Activity"	"True-Up Activity"	"Adjustment Activity"	After Tax Deferred Tax Liability
AMORT - FRANCHISE FEE	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
AMORTIZATION FED	($169,004,894.06)	$0.00	$0.00	$0.00	($169,004,894.06)	($59,151,712.92)	($641,937.94)	$0.00	$24,302,623.11	($35,491,027.75)
AMORTIZATION STATE	($169,004,894.06)	$0.00	$0.00	$0.00	($169,004,894.06)	($6,041,924.96)	$35,306.58	$0.00	($1,336,644.26)	($7,343,262.64)
BAD DEBT	$762,122.54	$0.00	$0.00	$0.00	$762,122.54	$293,988.77	$8,611.27	$0.00	($109,440.09)	$193,159.95
CIAC	$151,141,690.06	$0.00	$0.00	$0.00	$151,141,690.06	$58,302,906.94	($1,648,607.57)	$0.00	($18,347,438.03)	$38,306,861.34
COST OF REMOVAL	($514,365,657.67)	$0.00	$0.00	$0.00	($514,365,657.67)	($198,416,552.44)	$6,804,611.67	$0.00	$61,245,964.84	($130,365,975.93)
CURRENCY ADJ - UNREAL G/L	$6,196.45	$0.00	$0.00	$0.00	$6,196.45	$2,390.28	($880.07)	$0.00	$60.27	$1,570.48
DEF SEP CO - EMERA FED NOL	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	($19,783,342.28)	$0.00	$19,783,342.28	$0.00
DEF SEP CO - EMERA FED NOL-PROTECTED	$141,309,587.74	$0.00	$0.00	$0.00	$141,309,587.74	$49,458,355.71	$0.00	$0.00	($19,783,342.28)	$29,675,013.43
DEF SEP CO - FED NOL - UNPROTECTED	$194,143,570.00	$0.00	$0.00	$0.00	$194,143,570.00	$67,950,249.50	$0.00	$0.00	($27,180,099.80)	$40,770,149.70
DEF SEP CO - FL NOL	$0.00	$0.00	$0.00	$0.00	$0.00	$0.01	$0.00	$0.00	($0.01)	$0.00
DEF SEP CO - FL NOL - UNPROTECTED	$268,538,363.00	$0.00	$0.00	$0.00	$268,538,363.00	$9,600,246.47	$0.00	$0.00	$2,067,745.41	$11,667,991.88
DEFERRED COMP	$248,190.04	$0.00	$0.00	$0.00	$248,190.04	$95,739.30	($32,835.36)	$0.00	($0.17)	$62,903.77
DEFERRED FUEL	($5,364,387.37)	$0.00	$0.00	$0.00	($5,364,387.37)	($2,069,312.43)	($373,436.07)	$0.00	$1,083,144.51	($1,359,603.99)
DEFERRED INTEREST - BONDS	($11,393,068.41)	$0.00	$0.00	$0.00	($11,393,068.41)	($4,394,876.13)	($460,633.82)	$0.00	$1,967,936.76	($2,887,573.19)
DEFERRED LEASE - NC	$678,520.98	$0.00	$0.00	$0.00	$678,520.98	$261,739.46	($7,927.90)	$0.00	($81,840.42)	$171,971.14
DEFERRED LEASE - NONUTILITY	$476,208.91	$0.00	$0.00	$0.00	$476,208.91	$183,697.59	($8,932.67)	$0.00	($54,069.77)	$120,695.15
DEPRECIATION - BOOK	($12,596,149.34)	$0.00	$0.00	$0.00	($12,596,149.34)	($4,858,964.61)	($24,400.38)	$0.00	$1,690,870.94	($3,192,494.05)
DEPRECIATION - BOOK TAX DIFF FED	($2,467,663,268.46)	$0.00	$0.00	$0.00	($2,467,663,268.46)	($863,682,143.96)	$50,072,377.41	$0.00	$295,400,480.17	($518,209,286.38)
DEPRECIATION - BOOK TAX DIFF STATE	($1,793,631,217.86)	$0.00	$0.00	$0.00	($1,793,631,217.86)	($64,122,316.04)	($798,172.94)	$0.00	($13,012,787.43)	($77,933,276.41)
DISMANTLEMENT COSTS	$125,943,563.24	$0.00	$0.00	$0.00	$125,943,563.24	$48,582,729.52	($156,920.24)	$0.00	($16,505,413.18)	$31,920,396.10
DREDGING	($2,183,941.70)	$0.00	$0.00	$0.00	($2,183,941.70)	($842,455.51)	$38,832.31	$0.00	$250,103.18	($553,520.02)
EMISSION ALLOWANCES	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
FAS 106 - NC	$81,591,563.31	$0.00	$0.00	$0.00	$81,591,563.31	$31,473,945.55	$756,479.63	$0.00	($11,551,043.46)	$20,679,381.72
FAS 106 FAS 158	$3,119,528.00	$0.00	$0.00	$0.00	$3,119,528.00	$1,203,357.93	$0.00	$0.00	($412,713.56)	$790,644.37
FAS 106 FAS 158 - C	$9,640,008.00	$0.00	$0.00	$0.00	$9,640,008.00	$3,718,633.09	($121,384.59)	$0.00	($1,153,988.47)	$2,443,260.03
FAS 106 FAS 158 - C 283	($9,640,008.00)	$0.00	$0.00	$0.00	($9,640,008.00)	($3,718,633.09)	$121,384.59	$0.00	$1,153,988.47	($2,443,260.03)
FAS 106 FAS 158 - NC	$46,775,125.00	$0.00	$0.00	$0.00	$46,775,125.00	$18,043,504.47	($2,465,563.43)	$0.00	($3,722,785.60)	$11,855,155.44
FAS 106 FAS 158 - NC 283	($46,775,125.00)	$0.00	$0.00	$0.00	($46,775,125.00)	($18,043,504.47)	$2,465,563.43	$0.00	$3,722,785.60	($11,855,155.44)
FAS 112	$13,977,835.00	$0.00	$0.00	$0.00	$13,977,835.00	$5,391,949.86	$212,172.01	$0.00	($2,061,439.58)	$3,542,682.29
FIBER OPTIC	$383,749.84	$0.00	$0.00	$0.00	$383,749.84	$148,031.50	$11,693.21	$0.00	($62,463.31)	$97,261.40
G/L - SALE OF ASSETS	$79,543.13	$0.00	$0.00	$0.00	$79,543.13	$30,683.76	$1,957.65	$0.00	($12,481.20)	$20,160.21
GENERAL BUSINESS CREDIT	($22,320,525.66)	$0.00	$0.00	$0.00	($22,320,525.66)	$22,320,525.66	$0.00	$0.00	$0.00	$22,320,525.66
INSURANCE RESERVE - C	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	($428,223.74)	$0.00	$428,223.74	$0.00
INSURANCE RESERVE - NC	($27,328,771.17)	$0.00	$0.00	$0.00	($27,328,771.17)	($10,542,073.47)	$13,057,663.53	$0.00	($9,442,067.11)	($6,926,477.05)
ITC 30% - SOLAR	$14,407,398.00	$0.00	$0.00	$0.00	$14,407,398.00	$8,209,343.60	($3,241,948.01)	$0.00	($914,681.67)	$4,052,713.92
LEGAL EXPENSES	$404,156.98	$0.00	$0.00	$0.00	$404,156.98	$155,903.55	($49,674.23)	$0.00	($3,795.73)	$102,433.59

20180045-EI Staff Hearing Exhibits 00105

TAMPA ELECTRIC COMPANY
DOCKET NO. 20180045-EI
OPC'S FIRST REQUEST FOR
PRODUCTION OF DOCUMENTS
FILED: APRIL 23, 2018

TOTAL Deferred Taxes Balance Report

* 2017 Provision
Tampa Electric
ACROSS OPERATING INDICATORS
Rate Change Beg Bal Trueup Through Rate Change YTD Trueup

	Schedule M Items					Deferred Taxes				
M Item	"Beginning Balance"	"Current Activity"	"True-Up Activity"	"Adjustment Activity"	Gross Timing Difference	"DIT Beginning Balance"	"Current Activity"	"True-Up Activity"	"Adjustment Activity"	After Tax Deferred Tax Liability
LONG TERM INCENTIVE	$6,046,167.72	$0.00	$0.00	$0.00	$6,046,167.72	$2,332,309.19	($619,195.98)	$0.00	($180,712.01)	$1,532,401.20
LOSS FROM GRANTOR TRUST	$272,075.00	$0.00	$0.00	$0.00	$272,075.00	$104,952.94	$0.00	$0.00	($35,995.53)	$68,957.41
OCI FAS 133 - C	$933,935.00	$0.00	$0.00	$0.00	$933,935.00	$360,265.43	$1,640,513.38	$0.00	($1,764,072.98)	$236,705.83
OCI FAS 133 - C 283	($933,935.00)	$0.00	$0.00	$0.00	($933,935.00)	($360,265.43)	($1,640,513.38)	$0.00	$1,764,072.98	($236,705.83)
OCI FAS 133 - NC	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$162,434.64	$0.00	($162,434.64)	$0.00
OCI FAS 133 - NC 283	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	($162,434.64)	$0.00	$162,434.64	$0.00
OCI FAS 133 INTEREST - NC	$2,309,241.18	$0.00	$0.00	$0.00	$2,309,241.18	$890,789.78	$117,265.04	$0.00	($422,777.65)	$585,277.17
PENSION - NC	($176,830,202.82)	$0.00	$0.00	$0.00	($176,830,202.82)	($68,212,250.75)	($66,382.18)	$0.00	$23,461,018.02	($44,817,614.91)
PENSION FAS 158	$1,523,058.00	$0.00	$0.00	$0.00	$1,523,058.00	$587,519.62	$0.00	$0.00	($201,500.57)	$386,019.05
PENSION FAS 158 - NC	$189,213,304.00	$0.00	$0.00	$0.00	$189,213,304.00	$72,989,032.02	$1,653,390.67	$0.00	($26,686,310.79)	$47,956,111.90
PENSION FAS 158 - NC 283	($189,213,304.00)	$0.00	$0.00	$0.00	($189,213,304.00)	($72,989,032.02)	($1,653,390.67)	$0.00	$26,686,310.79	($47,956,111.90)
RATE CASE EXPENSE - NC	($0.68)	$0.00	$0.00	$0.00	($0.68)	($0.27)	($62,609.18)	$0.00	$62,609.28	($0.17)
REPAIRS CAPITALIZED ON BOOKS	($1,213,986,281.49)	$0.00	$0.00	$0.00	($1,213,986,281.49)	($468,295,208.08)	$16,769,407.33	$0.00	$143,840,977.71	($307,684,823.04)
RESTORATION PLAN	$202,435.79	$0.00	$0.00	$0.00	$202,435.79	$78,089.61	($7,698.94)	$0.00	($19,083.31)	$51,307.36
RESTORATION PLAN FAS 158 - NC	$381,200.00	$0.00	$0.00	$0.00	$381,200.00	$147,047.90	$57,749.89	$0.00	($108,182.65)	$96,615.14
RESTORATION PLAN FAS 158 - NC 283	($381,200.00)	$0.00	$0.00	$0.00	($381,200.00)	($147,047.90)	($57,749.89)	$0.00	$108,182.65	($96,615.14)
SEC 263A INDIRECT COSTS	$41,418,356.67	$0.00	$0.00	$0.00	$41,418,356.67	$15,977,131.08	($497,543.07)	$0.00	($4,982,105.51)	$10,497,482.50
SEC 263A INTEREST CAP	$216,688,306.18	$0.00	$0.00	$0.00	$216,688,306.18	$83,587,514.11	($91,793.06)	$0.00	($28,576,069.85)	$54,919,651.20
SERP - NC	$8,069,212.70	$0.00	$0.00	$0.00	$8,069,212.70	$3,112,698.81	($113,746.13)	$0.00	($953,810.72)	$2,045,141.96
SERP FAS 158	$163,086.00	$0.00	$0.00	$0.00	$163,086.00	$62,910.42	$0.00	$0.00	($21,576.27)	$41,334.15
SERP FAS 158 - C	$6,335,831.00	$0.00	$0.00	$0.00	$6,335,831.00	$2,444,046.81	($810,181.26)	$0.00	($28,049.18)	$1,605,816.37
SERP FAS 158 - C 283	($6,335,831.00)	$0.00	$0.00	$0.00	($6,335,831.00)	($2,444,046.81)	$810,181.26	$0.00	$28,049.18	($1,605,816.37)
SERP FAS 158 - NC	($2,920,464.00)	$0.00	$0.00	$0.00	($2,920,464.00)	($1,126,568.99)	$928,211.51	$0.00	($541,834.12)	($740,191.60)
SERP FAS 158 - NC 283	$2,920,464.00	$0.00	$0.00	$0.00	$2,920,464.00	$1,126,568.99	($928,211.51)	$0.00	$541,834.12	$740,191.60
SOLAR ITC	$258,917.49	$0.00	$0.00	$0.00	$258,917.49	$90,621.12	($31,435.04)	$0.00	($4,813.41)	$54,372.67
UNBILLED CONSERVATION REV	$1,868,924.03	$0.00	$0.00	$0.00	$1,868,924.03	$720,937.44	($74,848.84)	$0.00	($172,409.80)	$473,678.80
UNBILLED ENVIRONMENTAL REV	$3,643,458.18	$0.00	$0.00	$0.00	$3,643,458.18	$1,405,463.99	($39,132.62)	$0.00	($442,896.89)	$923,434.48
UNBILLED REVENUE/FUEL	$28,071,615.89	$0.00	$0.00	$0.00	$28,071,615.89	$10,828,625.82	$171,023.03	$0.00	($3,884,897.80)	$7,114,751.05
VACATION ACCRUAL	$12,887,665.10	$0.00	$0.00	$0.00	$12,887,665.10	$4,971,416.82	($35,401.20)	$0.00	($1,669,636.90)	$3,266,378.72
z MISCELLANEOUS - DO NOT USE	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Total For Tampa Electric:	($5,368,813,194.69)	$0.00	$0.00	$0.00	($5,368,813,194.69)	($1,360,866,440.24)	$57,768,481.05	$0.00	$426,696,539.98	($876,401,419.21)
Rpt # Tax Accrual - 51051	1/11/2018 10:26									

20180045-EI Staff Hearing Exhibits 00106

TAMPA ELECTRIC COMPANY
DOCKET NO. 20180045-EI
OPC'S FIRST REQUEST FOR
PRODUCTION OF DOCUMENTS
FILED: APRIL 23, 2018

TOTAL Deferred Taxes Balance Report		Current Law	Proposed Rate	
	offset	-0.01925	-0.01155	0.0077
* 2017 Provision	state	0.055	0.055	0
Tampa Electric	fed	0.33075	0.19845	-0.1323
ACROSS OPERATING INDICATORS	st + offset	0.03575	0.04345	**0.0077**
Rate Change Beg Bal Trueup Through Rate Cha	fed stat.	0.35	0.21	-0.14
	Net Fed & State	0.38575	0.25345	**-0.1323**
	Norm Gross Up	0.62800	0.339495	**-0.288506618**

M Item	Rate	Normalization	Excess DTL		
401K - PERFORMANCE MATCH	0.25344999	Unprotected	($186,981.48)		
ACC DEF ITC 10% - 1975 - GT	0.28	Unprotected	$2.32		
ACC DEF ITC 10% - 1980	0.28129458	Unprotected	($3,454.10)		
ACC DEF ITC 10% - 1981 - NU	0.28128738	Unprotected	($101.30)		
ACC DEF ITC 10% - 1982	0.28129393	Unprotected	($67,081.14)		
ACC DEF ITC 10% - 1982 - NU	0.28129228	Unprotected	($213.25)		
ACC DEF ITC 10% - 1984	0.28129392	Unprotected	($42,819.00)		
ACC DEF ITC 10% - 1984 - GT	0.28129378	Unprotected	($5,144.78)		
ACC DEF ITC 10% - 1985 - GT	0.28129381	Unprotected	($1,446.57)		
ACC DEF ITC 10% - 1986	0.28129398	Unprotected	($86,453.83)		
ACC DEF ITC 10% - 1986 - GT	0.28129643	Unprotected	($114.55)		
ACC DEF ITC 10% - 1987	0.28129395	Unprotected	($36,185.17)		
ACC DEF ITC 10% - 1988	0.28129393	Unprotected	($34,348.16)		
ACC DEF ITC 10% - 1989	0.28129385	Unprotected	($6,163.78)		
ACC DEF ITC 10% - 1990	0.28129962	Unprotected	($605.06)		
ACC DEF ITC 30% - 2015 - SOLAR	0.28129397	Unprotected	$35,316.41		
ACC DEF ITC 30% - 2016 - SOLAR	0.28129392	Unprotected	$13,777.62		
ACC DEF ITC 30% - 2017- SOLAR	0.28129397	Unprotected	$94,557.90		
ACC DEF ITC 8% - 1983	0.28129402	Unprotected	($37,413.48)		
ACC DEF ITC 8% - 1983 - GT	0.2812912	Unprotected	($658.71)		
ACC DEF ITC 8% - 1984	0.28129395	Unprotected	($318,971.49)		
ACC DEF ITC 8% - 1985	0.28129394	Unprotected	($202,866.10)		
ACC DEF ITC BB4 10% - 1981	0.28129388	Unprotected	($48,714.51)		
ACC DEF ITC BB4 10% - 1982	0.28129396	Unprotected	($371,284.81)	$224,179.16	
ACC DEF ITC BB4 10% - 1984	0.28129395	Unprotected	($212,702.26)	($2,383,464.04)	
ACC DEF ITC BB4 10% - 1986	0.28129392	Unprotected	($8,130.76)	($3,241,948.01)	
ACC DEF ITC BB4 10% - 1987	0.28129394	Unprotected	($7,621.99)	($914,681.67)	
ACC DEF ITC BB4 8% - 1983	0.28129395	Unprotected	($579,665.92)	($6,315,914.56)	Total ITC
ACC DEF ITC BB4 8% - 1984	0.28129394	Unprotected	($155,734.51)		
ACC DEF ITC BB4 8% - 1985	0.28129394	Unprotected	($75,043.90)		
ACCRUED BONUS	0.25345	Unprotected	($1,821,328.34)		
AFUDC EQUITY	0.25345	Unprotected	$25,131,973.19		
AFUDC EQUITY - DEPR	0.25345	Unprotected	($8,691,454.97)		
AMORT - BOND DISCOUNT	0.25345	Unprotected	$77,325.65		
AMORT - BOND ISSUE COSTS	0.25345	Unprotected	$76,490.08		
AMORT - BOND PREMIUM	0.25345	Unprotected	$133,487.63		
AMORT - BOND PUT OPTION	0	Unprotected	$0.00		

TOTAL Deferred Taxes Balance Report

*** 2017 Provision**
Tampa Electric
ACROSS OPERATING INDICATORS
Rate Change Beg Bal Trueup Through Rate Cha

	Current Law	Proposed Rate	
offset	-0.01925	-0.01155	0.0077
state	0.055	0.055	0
fed	0.33075	0.19845	-0.1323
st + offset	0.03575	0.04345	**0.0077**
fed stat.	0.35	0.21	-0.14
Net Fed & State	0.38575	0.25345	**-0.1323**
Norm Gross Up	0.62800	0.339495	**-0.288506618**

M Item	Rate	Normalization	Excess DTL	
AMORT - FRANCHISE FEE	0	Unprotected	$0.00	
AMORTIZATION FED	0.21	Unprotected	$23,660,685.17	Code Sec 169 Unprotected
AMORTIZATION STATE	0.04345	Unprotected	($1,301,337.68)	Code Sec 169 Unprotected
BAD DEBT	0.25344999	Unprotected	($100,828.82)	
CIAC	0.25345	Unprotected	($19,996,045.60)	
COST OF REMOVAL	0.25345	Unprotected	$68,050,576.51	
CURRENCY ADJ - UNREAL G/L	0.25344835	Unprotected	($819.80)	
DEF SEP CO - EMERA FED NOL	0	Unprotected	$0.00	
DEF SEP CO - EMERA FED NOL-PROTECTED	0.21	Protected	($19,783,342.28)	
DEF SEP CO - FED NOL - UNPROTECTED	0.21	Unprotected	($27,180,099.80)	
DEF SEP CO - FL NOL	0	Unprotected	($0.01)	
DEF SEP CO - FL NOL - UNPROTECTED	0.04345	Unprotected	$2,067,745.41	
DEFERRED COMP	0.25345002	Unprotected	($32,835.53)	
DEFERRED FUEL	0.25345	Unprotected	$709,708.44	
DEFERRED INTEREST - BONDS	0.25345	Unprotected	$1,507,302.94	
DEFERRED LEASE - NC	0.25345	Unprotected	($89,768.32)	
DEFERRED LEASE - NONUTILITY	0.25345	Unprotected	($63,002.44)	
DEPRECIATION - BOOK	0.25345	Protected	$1,666,470.56	
DEPRECIATION - BOOK TAX DIFF FED	0.21	Protected	$345,472,857.58	
DEPRECIATION - BOOK TAX DIFF STATE	0.04345	Protected	($13,810,960.37)	
DISMANTLEMENT COSTS	0.25345	Unprotected	($16,662,333.42)	
DREDGING	0.25345	Unprotected	$288,935.49	
EMISSION ALLOWANCES	0	Unprotected	$0.00	
FAS 106 - NC	0.25345	Unprotected	($10,794,563.83)	
FAS 106 FAS 158	0.25345	Unprotected	($412,713.56)	
FAS 106 FAS 158 - C	0.25345	Unprotected	($1,275,373.06)	
FAS 106 FAS 158 - C 283	0.25345	Unprotected	$1,275,373.06	
FAS 106 FAS 158 - NC	0.25345	Unprotected	($6,188,349.03)	
FAS 106 FAS 158 - NC 283	0.25345	Unprotected	$6,188,349.03	
FAS 112	0.25345	Unprotected	($1,849,267.57)	
FIBER OPTIC	0.25345001	Unprotected	($50,770.10)	
G/L - SALE OF ASSETS	0.25345005	Unprotected	($10,523.55)	
GENERAL BUSINESS CREDIT	-1.00000000	Unprotected	$0.00	
INSURANCE RESERVE - C	0	Unprotected	$0.00	
INSURANCE RESERVE - NC	0.25345	Unprotected	$3,615,596.42	
ITC 30% - SOLAR	0.28129395	Unprotected	($4,156,629.68)	
LEGAL EXPENSES	0.25345001	Unprotected	($53,469.96)	

TOTAL Deferred Taxes Balance Report		Current Law	Proposed Rate	
	offset	-0.01925	-0.01155	0.0077
* 2017 Provision	state	0.055	0.055	0
Tampa Electric	fed	0.33075	0.19845	-0.1323
ACROSS OPERATING INDICATORS	st + offset	0.03575	0.04345	**0.0077**
Rate Change Beg Bal Trueup Through Rate Cha	fed stat.	0.35	0.21	-0.14
	Net Fed & State	0.38575	0.25345	**-0.1323**
	Norm Gross Up	0.62800	0.339495	**-0.288506618**

M Item	Rate	Normalization	Excess DTL		
LONG TERM INCENTIVE	0.25345	Unprotected	($799,907.99)		
LOSS FROM GRANTOR TRUST	0.25345	Unprotected	($35,995.53)		
OCI FAS 133 - C	0.25345	Unprotected	($123,559.60)		
OCI FAS 133 - C 283	0.25345	Unprotected	$123,559.60		
OCI FAS 133 - NC	0	Unprotected	$0.00		
OCI FAS 133 - NC 283	0	Unprotected	$0.00		
OCI FAS 133 INTEREST - NC	0.25345	Unprotected	($305,512.61)	(422,777.00)	($117,264.39)
PENSION - NC	0.25345	Unprotected	$23,394,635.84		
PENSION FAS 158	0.25345	Unprotected	($201,500.57)		
PENSION FAS 158 - NC	0.25345	Unprotected	($25,032,920.12)		
PENSION FAS 158 - NC 283	0.25345	Unprotected	$25,032,920.12		
RATE CASE EXPENSE - NC	0.25	Unprotected	$0.10		
REPAIRS CAPITALIZED ON BOOKS	0.25345	Unprotected	$160,610,385.04		
RESTORATION PLAN	0.25345004	Unprotected	($26,782.25)		
RESTORATION PLAN FAS 158 - NC	0.25345	Unprotected	($50,432.76)		
RESTORATION PLAN FAS 158 - NC 283	0.25345	Unprotected	$50,432.76		
SEC 263A INDIRECT COSTS	0.25345	Unprotected	($5,479,648.58)		
SEC 263A INTEREST CAP	0.25345	Unprotected	($28,667,862.91)		
SERP - NC	0.25345	Unprotected	($1,067,556.85)		
SERP FAS 158	0.25345002	Unprotected	($21,576.27)		
SERP FAS 158 - C	0.25345	Unprotected	($838,230.44)		
SERP FAS 158 - C 283	0.25345	Unprotected	$838,230.44		
SERP FAS 158 - NC	0.25345	Unprotected	$386,377.39		
SERP FAS 158 - NC 283	0.25345	Unprotected	($386,377.39)		
SOLAR ITC	0.20999999	Unprotected	($36,248.45)		
UNBILLED CONSERVATION REV	0.25345	Unprotected	($247,258.64)		
UNBILLED ENVIRONMENTAL REV	0.25345	Unprotected	($482,029.51)		
UNBILLED REVENUE/FUEL	0.25345	Unprotected	($3,713,874.77)		
VACATION ACCRUAL	0.25345	Unprotected	($1,705,038.10)		
z MISCELLANEOUS - DO NOT USE	0	Unprotected	$0.00		
Total For Tampa Electric:	0.16323932	Unprotected			
Rpt # Tax Accrual - 51051					

Balances By GL Account
All Accounts
*** 2017 Provision**
Tampa Electric
For the Months of: Rate Change Beg Bal Trueup - Rate Change YTD Trueup

M Description	Beg Balance For Rate Change Beg Bal Trueup	Activity For Rate Change Beg Bal Trueup - Rate Change YTD Trueup	YTD Ending Rate Change YTD Trueup	End Balance For Rate Change YTD Trueup	Normalization
AMORTIZATION STATE	($824,144.84)	($63,182.00)	($63,182.01)	($887,326.84)	Unprotected
DEF SEP CO - FED NOL - UNPROTECTED	$0.00	($9,227,508.26)	($9,227,508.26)	($9,227,508.26)	Unprotected
DEF SEP CO - FL NOL - UNPROTECTED	$0.00	$701,989.23	$701,989.23	$701,989.23	Unprotected
FAS 106 FAS 158	$0.00	($140,114.20)	($140,114.20)	($140,114.20)	Unprotected
FAS 106 FAS 158 - C	$0.00	($391,773.33)	($391,773.33)	($391,773.33)	Unprotected
FAS 106 FAS 158 - C 283	$0.00	$391,773.33	$391,773.33	$391,773.33	Unprotected
FAS 106 FAS 158 - NC	$0.00	($1,263,867.13)	($1,263,867.13)	($1,263,867.13)	Unprotected
FAS 106 FAS 158 - NC 283	$0.00	$1,263,867.13	$1,263,867.13	$1,263,867.13	Unprotected
OCI FAS 133 - C	($0.01)	($598,893.96)	($598,893.97)	($598,893.97)	Unprotected
OCI FAS 133 - C 283	$0.01	$598,893.96	$598,893.97	$598,893.97	Unprotected
OCI FAS 133 - NC	$0.00	($55,145.75)	($55,145.75)	($55,145.75)	Unprotected
OCI FAS 133 - NC 283	$0.00	$55,145.75	$55,145.75	$55,145.75	Unprotected
OCI FAS 133 INTEREST - NC	$0.01	($143,530.91)	($143,530.90)	($143,530.90)	Unprotected
PENSION FAS 158	$0.00	($68,408.44)	($68,408.44)	($68,408.44)	Unprotected
PENSION FAS 158 - NC	($0.01)	($9,059,869.35)	($9,059,869.36)	($9,059,869.36)	Unprotected
PENSION FAS 158 - NC 283	$0.01	$9,059,869.35	$9,059,869.36	$9,059,869.36	Unprotected
RESTORATION PLAN FAS 158 - NC	$0.00	($36,727.47)	($36,727.47)	($36,727.47)	Unprotected
RESTORATION PLAN FAS 158 - NC 283	$0.00	$36,727.47	$36,727.47	$36,727.47	Unprotected
SERP FAS 158	$0.00	($7,325.04)	($7,325.04)	($7,325.04)	Unprotected
SERP FAS 158 - C	$0.00	($9,522.57)	($9,522.57)	($9,522.57)	Unprotected
SERP FAS 158 - C 283	$0.00	$9,522.57	$9,522.57	$9,522.57	Unprotected
SERP FAS 158 - NC	$0.00	($183,949.98)	($183,949.98)	($183,949.98)	Unprotected
SERP FAS 158 - NC 283	$0.00	$183,949.98	$183,949.98	$183,949.98	Unprotected
z MISCELLANEOUS - DO NOT USE	$0.02	$0.00	$0.00	$0.02	Unprotected
DEF SEP CO - EMERA FED NOL-PROTECTED	$0.00	($6,716,346.00)	($6,716,346.00)	($6,716,346.00)	Unprotected
401K - PERFORMANCE MATCH	$0.00	($63,479.28)	($63,479.28)	($63,479.28)	Unprotected
ACCRUED BONUS	$0.02	($618,331.89)	($618,331.88)	($618,331.87)	Unprotected
DEFERRED COMP	($0.01)	($11,147.50)	($11,147.51)	($11,147.51)	Unprotected
FAS 106 - NC	($0.08)	($3,664,700.52)	($3,664,700.60)	($3,664,700.60)	Unprotected
FAS 112	($237.89)	($627,707.82)	($627,656.59)	($627,945.71)	Unprotected
LONG TERM INCENTIVE	$0.00	($271,564.77)	($271,564.77)	($271,564.77)	Unprotected
PENSION - NC	($679,088.18)	$8,254,338.14	$8,269,760.43	$7,575,249.96	Unprotected
RESTORATION PLAN	$0.01	($9,092.45)	($9,092.44)	($9,092.44)	Unprotected
SERP - NC	$1,664.90	($363,195.09)	($363,195.10)	($361,530.19)	Unprotected
VACATION ACCRUAL	$359.12	($579,016.91)	($579,033.21)	($578,657.79)	Unprotected
AMORT - BOND DISCOUNT	$0.19	$26,251.60	$26,251.79	$26,251.79	Unprotected
AMORT - BOND ISSUE COSTS	($81.72)	$26,005.54	$26,029.08	$25,923.82	Unprotected
AMORT - BOND PREMIUM	($540.48)	$45,566.69	$45,690.53	$45,026.21	Unprotected
AMORT - BOND PUT OPTION	($0.01)	$0.01	$0.01	$0.00	Unprotected
AMORT - FRANCHISE FEE	($0.02)	$0.01	($0.01)	($0.01)	Unprotected
BAD DEBT	$68.44	($34,262.32)	($34,541.46)	($34,193.88)	Unprotected
DEFERRED FUEL	($0.01)	$240,942.48	$240,942.47	$240,942.47	Unprotected
DEFERRED LEASE - NC	($321,373.28)	$117,164.36	$125,242.53	($204,208.92)	Unprotected
DEFERRED LEASE - NONUTILITY	($182,390.62)	$62,402.01	$73,305.64	($119,988.61)	Unprotected
DREDGING	$0.10	$98,092.11	$98,092.22	$98,092.21	Unprotected
EMISSION ALLOWANCES	($0.29)	$0.12	($0.17)	($0.17)	Unprotected
FIBER OPTIC	($5,424.46)	($14,744.17)	$1,432.51	($20,168.63)	Unprotected
INSURANCE RESERVE - NC	($35,591.27)	$1,243,827.73	$1,355,650.77	$1,208,236.46	Unprotected
INSURANCE RESERVE - C	($0.01)	$0.00	($0.01)	($0.01)	Unprotected
LOSS FROM GRANTOR TRUST	$1,351.33	($12,841.11)	($12,867.73)	($11,489.78)	Unprotected
RATE CASE EXPENSE - NC	($0.17)	$0.11	($0.06)	($0.06)	Unprotected

Balances By GL Account
All Accounts
*** 2017 Provision**
Tampa Electric
For the Months of: Rate Change Beg Bal Trueup - Rate Change YTD Trueup

M Description	Beg Balance For Rate Change Beg Bal Trueup	Activity For Rate Change Beg Bal Trueup - Rate Change YTD Trueup	YTD Ending Rate Change YTD Trueup	End Balance For Rate Change YTD Trueup	Normalization
UNBILLED CONSERVATION REV	$743.58	($84,284.68)	($84,284.69)	($83,541.10)	Unprotected
UNBILLED ENVIRONMENTAL REV	$1,750.60	($164,450.85)	($164,450.85)	($162,700.25)	Unprotected
UNBILLED REVENUE/FUEL	$16,873.82	($1,268,593.87)	($1,268,593.87)	($1,251,720.05)	Unprotected
DEFERRED INTEREST - BONDS	($9,643.25)	$516,151.98	$519,098.95	$506,508.73	Unprotected
DEPRECIATION - BOOK	$0.01	$565,758.43	$565,758.44	$565,758.44	Protected
DEPRECIATION - BOOK TAX DIFF FED	$10,705,931.79	$112,367,960.79	$112,065,183.08	$123,073,892.58	Protected
DEPRECIATION - BOOK TAX DIFF STATE	($3,000,996.94)	($3,310,081.38)	($3,310,081.39)	($6,311,078.32)	Protected
AMORTIZATION FED	($4,973,313.08)	$10,317,445.73	$10,283,043.52	$5,344,132.65	Unprotected
AFUDC EQUITY	($46,018,604.84)	$29,673,322.19	$29,291,340.72	($16,345,282.65)	Unprotected
AFUDC EQUITY - DEPR	$15,914,732.55	($10,262,001.39)	($8,441,978.23)	$5,652,731.16	Unprotected
SOLAR ITC	$56,910.21	($38,450.96)	$10,902.18	$18,459.25	Unprotected
CIAC	($3,045,785.50)	($5,389,310.90)	($5,389,310.90)	($8,435,096.40)	Unprotected
COST OF REMOVAL	$0.28	$23,102,831.05	$23,102,831.05	$23,102,831.33	Unprotected
DISMANTLEMENT COSTS	$0.69	($5,656,779.38)	($5,656,779.38)	($5,656,778.69)	Unprotected
G/L - SALE OF ASSETS	($47.47)	($3,550.89)	($3,531.29)	($3,598.36)	Unprotected
REPAIRS CAPITALIZED ON BOOKS	$0.00	$54,526,424.34	$54,526,424.34	$54,526,424.34	Unprotected
SEC 263A INTEREST CAP	$2,039,504.91	($10,669,553.64)	($10,669,597.79)	($8,630,048.73)	Unprotected
SEC 263A INDIRECT COSTS	($0.01)	($1,860,313.35)	($1,860,313.35)	($1,860,313.36)	Unprotected
REG ASSET MED D -FAS109 ACCT	($1,301,369.04)	$597,854.47	$788,297.21	($703,514.57)	Unprotected
Total For Tampa Electric:	($31,658,740.89)	$181,140,459.15	$182,646,319.29	$149,481,718.26	

Rpt # Tax Accrual - 51040

Row Labels	Sum of Activity For Rate Change Beg Bal Trueup - Rate Change YTD Trueup
Protected	109,623,637.84
Unprotected	71,516,821.31
Grand Total	**181,140,459.15**

TOTAL Deferred Taxes Balance Report

* 2017 Provision
Tampa Electric
ACROSS OPERATING INDICATORS
Rate Change Beg Bal Trueup Through Rate Change YTD Trueup

		Schedule M Items					Deferred Taxes						
M Item		"Beginning Balance"	"Current Activity"	"True-Up Activity"	"Adjustment Activity"	"Ending Balance"	"Beginning Balance"	"Current Activity"	"True-Up Activity"	"Adjustment Activity"	"Ending Balance"	Rate	Gross Up
													0.33949501
1900610 Def Tax Fed ITC - FAS109													
D	ACC DEF ITC 10% - 1975 - GT	($8.00)	$0.00	$0.00	$0.00	($8.00)	($4.56)	$0.00	$0.00	$2.32	($2.24)	0.28	$0.57
D	ACC DEF ITC 10% - 1980	$11,972.36	$0.00	$0.00	$0.00	$11,972.36	$6,821.86	$108.69	$0.00	($3,562.79)	$3,367.76	0.28129458	($853.56)
D	ACC DEF ITC 10% - 1981 - NU	$351.10	$0.00	$0.00	$0.00	$351.10	$200.06	$5.00	$0.00	($106.30)	$98.76	0.28128738	$0.00
D	ACC DEF ITC 10% - 1982	$232,511.59	$0.00	$0.00	$0.00	$232,511.59	$132,485.24	$3,197.40	$0.00	($70,278.54)	$65,404.10	0.28129393	($16,576.67)
D	ACC DEF ITC 10% - 1982 - NU	$739.16	$0.00	$0.00	$0.00	$739.16	$421.17	$10.10	$0.00	($223.35)	$207.92	0.28129228	$0.00
D	ACC DEF ITC 10% - 1984	$148,416.04	$0.00	$0.00	$0.00	$148,416.04	$84,567.53	$1,905.32	$0.00	($44,724.32)	$41,748.53	0.28129392	($10,581.17)
D	ACC DEF ITC 10% - 1984 - GT	$17,832.46	$0.00	$0.00	$0.00	$17,832.46	$10,160.94	$228.79	$0.00	($5,373.57)	$5,016.16	0.28129378	($1,271.35)
D	ACC DEF ITC 10% - 1985 - GT	$5,014.01	$0.00	$0.00	$0.00	$5,014.01	$2,856.98	$61.75	$0.00	($1,508.32)	$1,410.41	0.28129381	($357.47)
D	ACC DEF ITC 10% - 1986	$299,659.84	$0.00	$0.00	$0.00	$299,659.84	$170,746.34	$3,557.59	$0.00	($90,011.42)	$84,292.51	0.28129398	($21,363.93)
D	ACC DEF ITC 10% - 1986 - GT	$397.09	$0.00	$0.00	$0.00	$397.09	$226.25	$4.93	$0.00	($119.48)	$111.70	0.28129643	($28.31)
D	ACC DEF ITC 10% - 1987	$125,422.32	$0.00	$0.00	$0.00	$125,422.32	$71,465.71	$1,433.30	$0.00	($37,618.47)	$35,280.54	0.28129395	($8,941.85)
D	ACC DEF ITC 10% - 1988	$119,054.97	$0.00	$0.00	$0.00	$119,054.97	$67,837.60	$1,310.40	$0.00	($35,658.56)	$33,489.44	0.28129393	($8,487.90)
D	ACC DEF ITC 10% - 1989	$21,364.42	$0.00	$0.00	$0.00	$21,364.42	$12,173.46	$226.76	$0.00	($6,390.54)	$6,009.68	0.28129385	($1,523.15)
D	ACC DEF ITC 10% - 1990	$2,097.23	$0.00	$0.00	$0.00	$2,097.23	$1,195.01	$21.57	$0.00	($626.63)	$589.95	0.28129962	($149.52)
D	ACC DEF ITC 30% - 2015 - SOLAR	($122,411.12)	$0.00	$0.00	$0.00	($122,411.12)	($69,749.92)	$17,297.73	$0.00	$18,018.68	($34,433.51)	0.28129397	$8,727.17
D	ACC DEF ITC 30% - 2016 - SOLAR	($47,754.96)	$0.00	$0.00	$0.00	($47,754.96)	($27,210.80)	$13,227.93	$0.00	$549.69	($13,433.18)	0.28129392	$3,404.64
D	ACC DEF ITC 30% - 2017- SOLAR	($327,749.51)	$0.00	$0.00	$0.00	($327,749.51)	($186,751.86)	$94,557.90	$0.00	$0.00	($92,193.96)	0.28129397	$23,366.56
D	ACC DEF ITC 8% - 1983	$129,679.79	$0.00	$0.00	$0.00	$129,679.79	$73,891.63	$1,728.72	$0.00	($39,142.20)	$36,478.15	0.28129402	($9,245.38)
D	ACC DEF ITC 8% - 1983 - GT	$2,283.15	$0.00	$0.00	$0.00	$2,283.15	$1,300.94	$30.30	$0.00	($689.01)	$642.23	0.2812912	($162.77)
D	ACC DEF ITC 8% - 1984	$1,105,595.05	$0.00	$0.00	$0.00	$1,105,595.05	$629,968.69	$14,192.80	$0.00	($333,164.29)	$310,997.20	0.28129395	($78,822.24)
D	ACC DEF ITC 8% - 1985	$703,159.24	$0.00	$0.00	$0.00	$703,159.24	$400,660.53	$8,680.88	$0.00	($211,546.98)	$197,794.43	0.28129394	($50,131.00)
D	ACC DEF ITC BB4 10% - 1981	$168,850.53	$0.00	$0.00	$0.00	$168,850.53	$96,211.13	$2,084.47	$0.00	($50,798.98)	$47,496.62	0.28129388	($12,038.02)
D	ACC DEF ITC BB4 10% - 1982	$1,286,919.57	$0.00	$0.00	$0.00	$1,286,919.57	$733,287.51	$15,888.05	$0.00	($387,172.86)	$362,002.70	0.28129396	($91,749.58)
D	ACC DEF ITC BB4 10% - 1984	$737,252.64	$0.00	$0.00	$0.00	$737,252.64	$420,086.97	$9,102.10	$0.00	($221,804.36)	$207,384.71	0.28129395	($52,561.65)
D	ACC DEF ITC BB4 10% - 1986	$28,182.23	$0.00	$0.00	$0.00	$28,182.23	$16,058.25	$334.40	$0.00	($8,465.16)	$7,927.49	0.28129392	($2,009.22)
D	ACC DEF ITC BB4 10% - 1987	$26,418.77	$0.00	$0.00	$0.00	$26,418.77	$15,053.43	$301.78	$0.00	($7,923.77)	$7,431.44	0.28129394	($1,883.50)
D	ACC DEF ITC BB4 8% - 1983	$2,009,194.50	$0.00	$0.00	$0.00	$2,009,194.50	$1,144,840.18	$24,804.93	$0.00	($604,470.85)	$565,174.26	0.28129395	($143,243.42)
D	ACC DEF ITC BB4 8% - 1984	$539,795.27	$0.00	$0.00	$0.00	$539,795.27	$307,575.65	$6,664.21	$0.00	($162,398.72)	$151,841.14	0.28129394	($38,484.14)
D	ACC DEF ITC BB4 8% - 1985	$260,111.54	$0.00	$0.00	$0.00	$260,111.54	$148,211.70	$3,211.36	$0.00	($78,255.26)	$73,167.80	0.28129394	($18,544.38)
STC ITC	ITC 30% - SOLAR	$14,407,398.00	$0.00	$0.00	$0.00	$14,407,398.00	$8,209,343.60	($3,241,948.01)	$0.00	($914,681.67)	$4,052,713.92	0.28129395	($1,027,160.34)
Total For 1900610 Def Tax Fed ITC - FAS109:		$21,891,749.28	$0.00	$0.00	$0.00	$21,891,749.28	$12,473,931.22	($3,017,768.85)	$0.00	($3,298,145.71)	$6,158,016.66	0.28129395	($1,560,671.60)
2820610 DIT Other Prop - FAS109													
T100	401K - PERFORMANCE MATCH	$1,413,314.26	$0.00	$0.00	$0.00	$1,413,314.26	$0.00	($147,820.67)	$0.00	($39,160.81)	($186,981.48)	-0.13230000	($63,479.28)
T105	ACCRUED BONUS	$13,766,654.12	$0.00	$0.00	$0.00	$13,766,654.12	$0.03	($252,249.82)	$0.00	($1,569,078.52)	($1,821,328.31)	-0.13230000	($618,331.87)
T505	AFUDC EQUITY	($189,962,004.49)	$0.00	$0.00	$0.00	($189,962,004.49)	($73,277,843.23)	$208,610.15	$0.00	$24,923,363.04	($48,145,870.04)	0.25345	($16,345,282.65)
T510	AFUDC EQUITY - DEPR	$65,695,048.88	$0.00	$0.00	$0.00	$65,695,048.88	$25,341,865.11	($955,393.33)	$0.00	($7,736,061.64)	$16,650,410.14	0.25345	$5,652,731.16
T205	AMORT - BOND DISCOUNT	($584,472.08)	$0.00	$0.00	$0.00	($584,472.08)	$0.31	($15,998.39)	$0.00	$93,324.04	$77,325.96	-0.13230052	$26,251.78
T210	AMORT - BOND ISSUE COSTS	($578,156.28)	$0.00	$0.00	$0.00	($578,156.28)	($130.14)	($21,995.40)	$0.00	$98,485.48	$76,359.94	-0.13207491	$25,923.82
T215	AMORT - BOND PREMIUM	($1,008,976.78)	$0.00	$0.00	$0.00	($1,008,976.78)	($860.63)	($30,591.86)	$0.00	$164,079.49	$132,627.00	-0.13144703	$45,026.20
T216	AMORT - BOND PUT OPTION	$0.00	$0.00	$0.00	$0.00	$0.00	($0.01)	$0.00	$0.00	$0.00	($0.01)	0	($0.00)
T225	AMORT - FRANCHISE FEE	$0.00	$0.00	$0.00	$0.00	$0.00	($0.04)	$0.00	$0.00	$0.00	($0.04)	0	($0.01)

20180045-EI Staff Hearing Exhibits 00112

TAMPA ELECTRIC COMPANY
DOCKET NO. 20180045-EI
OPC'S FIRST REQUEST FOR
PRODUCTION OF DOCUMENTS
FILED: APRIL 23, 2018

TOTAL Deferred Taxes Balance Report

*** 2017 Provision**
Tampa Electric
ACROSS OPERATING INDICATORS
Rate Change Beg Bal Trueup Through Rate Change YTD Trueup

		Schedule M Items					Deferred Taxes						
M Item		"Beginning Balance"	"Current Activity"	"True-Up Activity"	"Adjustment Activity"	"Ending Balance"	"Beginning Balance"	"Current Activity"	"True-Up Activity"	"Adjustment Activity"	"Ending Balance"		Gross Up
T504	AMORTIZATION FED	($169,004,894.06)	$0.00	$0.00	$0.00	($169,004,894.06)	($7,919,267.80)	($641,937.94)	$0.00	$24,302,623.11	$15,741,417.37	-0.09314178	$5,344,132.65
N	AMORTIZATION STATE	($169,004,894.06)	$0.00	$0.00	$0.00	($169,004,894.06)	($1,312,329.13)	$35,306.59	$0.00	($1,336,644.26)	($2,613,666.80)	0.01546504	($887,326.84)
T255	BAD DEBT	$762,122.54	$0.00	$0.00	$0.00	$762,122.54	$108.99	$8,611.27	$0.00	($109,440.09)	($100,719.83)	-0.13215700	($34,193.88)
T560	CIAC	$151,141,690.06	$0.00	$0.00	$0.00	$151,141,690.06	($4,849,964.34)	($1,648,607.57)	$0.00	($18,347,438.03)	($24,846,009.94)	-0.16438886	($8,435,096.40)
T565	COST OF REMOVAL	($514,365,657.67)	$0.00	$0.00	$0.00	($514,365,657.67)	$0.45	$6,804,611.67	$0.00	$61,245,964.84	$68,050,576.96	-0.13230000	$23,102,831.33
NOL	DEF SEP CO - EMERA FED NOL-PROTECTED	$141,309,587.74	$0.00	$0.00	$0.00	$141,309,587.74	$0.00	$0.00	$0.00	($19,783,342.28)	($19,783,342.28)	-0.14000000	($6,716,345.99)
N	DEF SEP CO - FED NOL - UNPROTECTED	$194,143,570.00	$0.00	$0.00	$0.00	$194,143,570.00	$0.00	$0.00	$0.00	($27,180,099.80)	($27,180,099.80)	-0.14000000	($9,227,508.26)
N	DEF SEP CO - FL NOL - UNPROTECTED	$268,538,363.00	$0.00	$0.00	$0.00	$268,538,363.00	($0.01)	$0.00	$0.00	$2,067,745.41	$2,067,745.40	0.0077	$701,989.25
T110	DEFERRED COMP	$248,190.04	$0.00	$0.00	$0.00	$248,190.04	($0.02)	($32,835.36)	$0.00	($0.17)	($32,835.55)	-0.13230003	($11,147.51)
T270	DEFERRED FUEL	($5,364,387.37)	$0.00	$0.00	$0.00	($5,364,387.37)	($0.02)	($373,436.07)	$0.00	$1,083,144.51	$709,708.42	-0.13229999	$240,942.47
T435	DEFERRED INTEREST - BONDS	($11,393,068.41)	$0.00	$0.00	$0.00	($11,393,068.41)	($15,355.43)	($460,633.82)	$0.00	$1,967,936.76	$1,491,947.51	-0.13095221	$506,508.74
T280	DEFERRED LEASE - NC	$678,520.98	$0.00	$0.00	$0.00	$678,520.98	($511,739.56)	($7,927.90)	$0.00	($81,840.42)	($601,507.88)	-0.88649857	($204,208.92)
T281	DEFERRED LEASE - NONUTILITY	$476,208.91	$0.00	$0.00	$0.00	$476,208.91	($290,430.18)	($8,932.67)	$0.00	($54,069.77)	($353,432.62)	-0.74217977	($119,988.61)
T500	DEPRECIATION - BOOK	($12,596,149.34)	$0.00	$0.00	$0.00	($12,596,149.34)	$0.01	($24,400.38)	$0.00	$1,690,870.94	$1,666,470.57	-0.13230000	$565,758.44
T502	DEPRECIATION - BOOK TAX DIFF FED	($2,467,663,268.46)	$0.00	$0.00	$0.00	($2,467,663,268.46)	$17,047,617.89	$50,072,377.41	$0.00	$295,400,480.17	$362,520,475.47	-0.14690841	$123,073,892.58
T503	DEPRECIATION - BOOK TAX DIFF STATE	($1,793,631,217.86)	$0.00	$0.00	$0.00	($1,793,631,217.86)	($4,778,645.16)	($798,172.94)	$0.00	($13,012,787.43)	($18,589,605.53)	0.01036423	($6,311,078.32)
T570	DISMANTLEMENT COSTS	$125,943,563.24	$0.00	$0.00	$0.00	$125,943,563.24	$1.09	($156,920.24)	$0.00	($16,505,413.18)	($16,662,332.33)	-0.13229999	($5,656,778.69)
T290	DREDGING	($2,183,941.70)	$0.00	$0.00	$0.00	($2,183,941.70)	$0.15	$38,832.31	$0.00	$250,103.18	$288,935.64	-0.13230007	$98,092.21
T300	EMISSION ALLOWANCES	$0.00	$0.00	$0.00	$0.00	$0.00	($0.48)	$0.00	$0.00	$0.00	($0.48)	0	($0.16)
T115	FAS 106 - NC	$81,591,563.31	$0.00	$0.00	$0.00	$81,591,563.31	($0.12)	$756,479.63	$0.00	($11,551,043.46)	($10,794,563.95)	-0.13230000	($3,664,700.60)
N	FAS 106 FAS 158	$3,119,528.00	$0.00	$0.00	$0.00	$3,119,528.00	$0.00	$0.00	$0.00	($412,713.56)	($412,713.56)	-0.13230000	($140,114.19)
N	FAS 106 FAS 158 - C	$9,640,008.00	$0.00	$0.00	$0.00	$9,640,008.00	$0.00	$0.00	$0.00	($1,153,988.47)	($1,153,988.47)	-0.11970825	($391,773.33)
N	FAS 106 FAS 158 - C 283	($9,640,008.00)	$0.00	$0.00	$0.00	($9,640,008.00)	$0.00	$0.00	$0.00	$1,153,988.47	$1,153,988.47	-0.11970825	$391,773.33
N	FAS 106 FAS 158 - NC	$46,775,125.00	$0.00	$0.00	$0.00	$46,775,125.00	$0.00	$0.01	$0.00	($3,722,785.60)	($3,722,785.59)	-0.07958900	($1,263,867.13)
N	FAS 106 FAS 158 - NC 283	($46,775,125.00)	$0.00	$0.00	$0.00	($46,775,125.00)	$0.00	($0.01)	$0.00	$3,722,785.60	$3,722,785.59	-0.07958900	$1,263,867.13
T120	FAS 112	$13,977,835.00	$0.00	$0.00	$0.00	$13,977,835.00	($378.79)	$212,172.01	$0.00	($2,061,439.58)	($1,849,646.36)	-0.13232710	($627,945.71)
T320	FIBER OPTIC	$383,749.84	$0.00	$0.00	$0.00	$383,749.84	($8,637.65)	$11,693.21	$0.00	($62,463.31)	($59,407.75)	-0.15480853	($20,168.63)
T575	G/L - SALE OF ASSETS	$79,543.13	$0.00	$0.00	$0.00	$79,543.13	($75.59)	$1,957.65	$0.00	($12,481.20)	($10,599.14)	-0.13325023	($3,598.36)
T331	INSURANCE RESERVE - C	$0.00	$0.00	$0.00	$0.00	$0.00	($0.02)	($428,223.74)	$0.00	$428,223.74	($0.02)	0	($0.01)
T330	INSURANCE RESERVE - NC	($27,328,771.17)	$0.00	$0.00	$0.00	($27,328,771.17)	($56,673.83)	$13,057,663.53	$0.00	($9,442,067.11)	$3,558,922.59	-0.13022622	$1,208,236.46
T345	LEGAL EXPENSES	$404,156.98	$0.00	$0.00	$0.00	$404,156.98	($0.01)	($49,674.23)	$0.00	($3,795.73)	($53,469.97)	-0.13230000	($18,152.79)
T122	LONG TERM INCENTIVE	$6,046,167.72	$0.00	$0.00	$0.00	$6,046,167.72	$0.00	($619,195.98)	$0.00	($180,712.01)	($799,907.99)	-0.13230000	($271,564.77)
T350	LOSS FROM GRANTOR TRUST	$272,075.00	$0.00	$0.00	$0.00	$272,075.00	$2,151.79	$0.00	$0.00	($35,995.53)	($33,843.74)	-0.12439122	($11,489.78)
N	OCI FAS 133 - C	$933,935.00	$0.00	$0.00	$0.00	$933,935.00	($0.01)	$0.00	$0.00	($1,764,072.98)	($1,764,072.99)	-1.88886056	($598,893.98)
N	OCI FAS 133 - C 283	($933,935.00)	$0.00	$0.00	$0.00	($933,935.00)	$0.01	$0.00	$0.00	$1,764,072.98	$1,764,072.99	-1.88886056	$598,893.98
N	OCI FAS 133 - NC	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.01	$0.00	($162,434.64)	($162,434.63)	0	($55,145.75)
N	OCI FAS 133 - NC 283	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	($0.01)	$0.00	$162,434.64	$162,434.63	0	$55,145.75
N	OCI FAS 133 INTEREST - NC	$2,309,241.18	$0.00	$0.00	$0.00	$2,309,241.18	$0.01	$0.01	$0.00	($422,777.65)	($422,777.63)	-0.18308076	($143,530.90)
T125	PENSION - NC	($176,830,202.82)	$0.00	$0.00	$0.00	($176,830,202.82)	($1,081,347.80)	($66,382.18)	$0.00	$23,461,018.02	$22,313,288.04	-0.12618482	$7,575,249.95
N	PENSION FAS 158	$1,523,058.00	$0.00	$0.00	$0.00	$1,523,058.00	$0.00	$0.00	$0.00	($201,500.57)	($201,500.57)	-0.13230000	($68,408.44)
N	PENSION FAS 158 - NC	$189,213,304.00	$0.00	$0.00	$0.00	$189,213,304.00	($0.01)	$0.00	$0.00	($26,686,310.79)	($26,686,310.80)	-0.14103824	($9,059,869.36)
N	PENSION FAS 158 - NC 283	($189,213,304.00)	$0.00	$0.00	$0.00	($189,213,304.00)	$0.01	$0.00	$0.00	$26,686,310.79	$26,686,310.80	-0.14103824	$9,059,869.36
T375	RATE CASE EXPENSE - NC	($0.68)	$0.00	$0.00	$0.00	($0.68)	($0.28)	($62,609.18)	$0.00	$62,609.28	($0.18)	0.26470588	($0.06)
T580	REPAIRS CAPITALIZED ON BOOKS	($1,213,986,281.49)	$0.00	$0.00	$0.00	($1,213,986,281.49)	$0.01	$16,769,407.33	$0.00	$143,840,977.71	$160,610,385.05	-0.13230000	$54,526,424.34

TOTAL Deferred Taxes Balance Report

* 2017 Provision
Tampa Electric
ACROSS OPERATING INDICATORS
Rate Change Beg Bal Trueup Through Rate Change YTD Trueup

		Schedule M Items					Deferred Taxes						
M Item		"Beginning Balance"	"Current Activity"	"True-Up Activity"	"Adjustment Activity"	"Ending Balance"	"Beginning Balance"	"Current Activity"	"True-Up Activity"	"Adjustment Activity"	"Ending Balance"		Gross Up
T128	RESTORATION PLAN	$202,435.79	$0.00	$0.00	$0.00	$202,435.79	$0.02	($7,698.94)	$0.00	($19,083.31)	($26,782.23)	-0.13229988	($9,092.43)
N	RESTORATION PLAN FAS 158 - NC	$381,200.00	$0.00	$0.00	$0.00	$381,200.00	$0.00	$0.01	$0.00	($108,182.65)	($108,182.64)	-0.28379496	($36,727.47)
N	RESTORATION PLAN FAS 158 - NC 283	($381,200.00)	$0.00	$0.00	$0.00	($381,200.00)	$0.00	($0.01)	$0.00	$108,182.65	$108,182.64	-0.28379496	$36,727.47
T591	SEC 263A INDIRECT COSTS	$41,418,356.67	$0.00	$0.00	$0.00	$41,418,356.67	($0.03)	($497,543.07)	$0.00	($4,982,105.51)	($5,479,648.61)	-0.13230000	($1,860,313.36)
T590	SEC 263A INTEREST CAP	$216,688,306.18	$0.00	$0.00	$0.00	$216,688,306.18	$3,247,610.87	($91,793.06)	$0.00	($28,576,069.85)	($25,420,252.04)	-0.11731252	($8,630,048.73)
T140	SERP - NC	$8,069,212.70	$0.00	$0.00	$0.00	$8,069,212.70	$2,651.12	($113,746.13)	$0.00	($953,810.72)	($1,064,905.73)	-0.13197145	($361,530.18)
N	SERP FAS 158	$163,086.00	$0.00	$0.00	$0.00	$163,086.00	$0.00	$0.00	$0.00	($21,576.27)	($21,576.27)	-0.13229995	($7,325.04)
N	SERP FAS 158 - C	$6,335,831.00	$0.00	$0.00	$0.00	$6,335,831.00	$0.00	($0.01)	$0.00	($28,049.18)	($28,049.19)	-0.00442707	($9,522.56)
N	SERP FAS 158 - C 283	($6,335,831.00)	$0.00	$0.00	$0.00	($6,335,831.00)	$0.00	$0.01	$0.00	$28,049.18	$28,049.19	-0.00442707	$9,522.56
N	SERP FAS 158 - NC	($2,920,464.00)	$0.00	$0.00	$0.00	($2,920,464.00)	($0.01)	$0.00	$0.00	($541,834.12)	($541,834.13)	0.18553015	($183,949.98)
N	SERP FAS 158 - NC 283	$2,920,464.00	$0.00	$0.00	$0.00	$2,920,464.00	$0.01	$0.00	$0.00	$541,834.12	$541,834.13	0.18553015	$183,949.98
T511	SOLAR ITC	$258,917.49	$0.00	$0.00	$0.00	$258,917.49	$90,621.12	($31,435.04)	$0.00	($4,813.41)	$54,372.67	0.20999999	$18,459.25
T410	UNBILLED CONSERVATION REV	$1,868,924.03	$0.00	$0.00	$0.00	$1,868,924.03	$1,184.05	($74,848.84)	$0.00	($172,409.80)	($246,074.59)	-0.13166645	($83,541.10)
T415	UNBILLED ENVIRONMENTAL REV	$3,643,458.18	$0.00	$0.00	$0.00	$3,643,458.18	$2,787.57	($39,132.62)	$0.00	($442,896.89)	($479,241.94)	-0.13153491	($162,700.25)
T420	UNBILLED REVENUE/FUEL	$28,071,615.89	$0.00	$0.00	$0.00	$28,071,615.89	$26,869.06	$171,023.03	$0.00	($3,884,897.80)	($3,687,005.71)	-0.13134284	($1,251,720.04)
T150	VACATION ACCRUAL	$12,887,665.10	$0.00	$0.00	$0.00	$12,887,665.10	$571.86	($35,401.20)	$0.00	($1,669,636.90)	($1,704,466.24)	-0.13225563	($578,657.78)
N	z MISCELLANEOUS - DO NOT USE	$0.00	$0.00	$0.00	$0.00	$0.00	$0.03	$0.00	$0.00	$0.00	$0.03	0	$0.01
Total For 2820610 DIT Other Prop - FAS109:		($5,368,390,614.76)	$0.00	$0.00	$0.00	($5,368,390,614.76)	($48,339,638.76)	$80,453,207.23	$0.00	$410,211,283.15	$442,324,851.62	-0.08239431	$150,167,080.09
Total For Tampa Electric:		($5,346,498,865.48)	$0.00	$0.00	$0.00	($5,346,498,865.48)	($35,865,707.54)	$77,435,438.38	$0.00	$406,913,137.44	$448,482,868.28	-0.08388347	$685,361.83

Rpt # Tax Accrual - 51051

1/11/2018 10:34

2830611 REG ASSET MED D -FAS109 ACCT ($703,514.57)
$484,348,575.82 LEGAL EXPENSES ($18,152.74)

20180045-EI Staff Hearing Exhibits 00114

TAMPA ELECTRIC COMPANY
DOCKET NO. 20180045-EI
OPC'S FIRST REQUEST FOR
PRODUCTION OF DOCUMENTS
FILED: APRIL 23, 2018

Account Activity Report by Month - Report #51024

Tampa Electric
*** 2017 Provision**
Rate Change Beg Bal Trueup Through Rate Change YTD Trueup

	Rate Change Beg Bal Trueup	Rate Change YTD Trueup	Total
1823610 - Oth Reg Asset-FAS 109 Incom			
AFUDC EQUITY	($54,350,379.22)	($454,916.16)	($54,805,295.38)
AFUDC EQUITY - DEPR	$16,870,030.06	$2,083,426.30	$18,953,456.36
SOLAR ITC	$9,919.28	$64,780.13	$74,699.41
Total 1823610 - Oth Reg Asset-FAS 109 Incom	($37,470,429.88)	$1,693,290.27	($35,777,139.61)
1823611 - REG ASSET MED D			
REG ASSET MED D -FAS109 ACCT	($685,344.67)	$87,490.20	($597,854.47)
Total 1823611 - REG ASSET MED D	($685,344.67)	$87,490.20	($597,854.47)
1900303 - DTA Sep Co - Federal			
DEF SEP CO - EMERA FED NOL	$19,783,342.28	($19,783,342.28)	$0.00
Total 1900303 - DTA Sep Co - Federal	$19,783,342.28	($19,783,342.28)	$0.00
1900305 - DTA - Federal Non Utility			
CURRENCY ADJ - UNREAL G/L	$60.28	($880.08)	($819.80)
Total 1900305 - DTA - Federal Non Utility	$60.28	($880.08)	($819.80)
1900306 - Def Tax FIT - FAS 133			
OCI FAS 133 - C	$0.00	$1,640,513.38	$1,640,513.38
OCI FAS 133 - NC	$0.00	$162,434.63	$162,434.63
Total 1900306 - Def Tax FIT - FAS 133	$0.00	$1,802,948.01	$1,802,948.01
1900307 - Def Tax FIT - FAS 133 Int			
OCI FAS 133 INTEREST - NC	$0.00	$117,265.03	$117,265.03
Total 1900307 - Def Tax FIT - FAS 133 Int	$0.00	$117,265.03	$117,265.03
1900308 - Def Tax FIT - FAS158			
FAS 106 FAS 158 - C	$0.00	($121,384.59)	($121,384.59)
FAS 106 FAS 158 - NC	$0.00	($2,465,563.44)	($2,465,563.44)
PENSION FAS 158 - NC	$0.00	$1,653,390.67	$1,653,390.67
RESTORATION PLAN FAS 158 - NC	$0.00	$57,749.88	$57,749.88
SERP FAS 158 - C	$0.00	($810,181.25)	($810,181.25)
SERP FAS 158 - NC	$0.00	$928,211.51	$928,211.51
Total 1900308 - Def Tax FIT - FAS158	$0.00	($757,777.22)	($757,777.22)
1900403 - DTA Sep Co - State			
DEF SEP CO - FL NOL	($0.01)	$0.00	($0.01)
Total 1900403 - DTA Sep Co - State	($0.01)	$0.00	($0.01)
1900405 - DTA - State Non Utility			
CURRENCY ADJ - UNREAL G/L	($0.01)	$0.01	$0.00

Account Activity Report by Month - Report #51024

Tampa Electric
*** 2017 Provision**
Rate Change Beg Bal Trueup Through Rate Change YTD Trueup

	Rate Change Beg Bal Trueup	Rate Change YTD Trueup	Total
Total 1900405 - DTA - State Non Utility	($0.01)	$0.01	$0.00
1900610 - Def Tax Fed ITC - FAS109			
ACC DEF ITC 10% - 1975 - GT	$2.32	$0.00	$2.32
ACC DEF ITC 10% - 1980	($3,562.79)	$108.69	($3,454.10)
ACC DEF ITC 10% - 1981 - NU	($106.30)	$5.00	($101.30)
ACC DEF ITC 10% - 1982	($70,278.54)	$3,197.40	($67,081.14)
ACC DEF ITC 10% - 1982 - NU	($223.35)	$10.10	($213.25)
ACC DEF ITC 10% - 1984	($44,724.32)	$1,905.32	($42,819.00)
ACC DEF ITC 10% - 1984 - GT	($5,373.57)	$228.79	($5,144.78)
ACC DEF ITC 10% - 1985 - GT	($1,508.32)	$61.75	($1,446.57)
ACC DEF ITC 10% - 1986	($90,011.42)	$3,557.59	($86,453.83)
ACC DEF ITC 10% - 1986 - GT	($119.48)	$4.93	($114.55)
ACC DEF ITC 10% - 1987	($37,618.47)	$1,433.30	($36,185.17)
ACC DEF ITC 10% - 1988	($35,658.56)	$1,310.40	($34,348.16)
ACC DEF ITC 10% - 1989	($6,390.54)	$226.76	($6,163.78)
ACC DEF ITC 10% - 1990	($626.63)	$21.57	($605.06)
ACC DEF ITC 30% - 2015 - SOLAR	$18,018.68	$17,297.73	$35,316.41
ACC DEF ITC 30% - 2016 - SOLAR	$549.69	$13,227.93	$13,777.62
ACC DEF ITC 30% - 2017- SOLAR	$0.00	$94,557.90	$94,557.90
ACC DEF ITC 8% - 1983	($39,142.20)	$1,728.72	($37,413.48)
ACC DEF ITC 8% - 1983 - GT	($689.01)	$30.30	($658.71)
ACC DEF ITC 8% - 1984	($333,164.29)	$14,192.80	($318,971.49)
ACC DEF ITC 8% - 1985	($211,546.98)	$8,680.88	($202,866.10)
ACC DEF ITC BB4 10% - 1981	($50,798.98)	$2,084.47	($48,714.51)
ACC DEF ITC BB4 10% - 1982	($387,172.86)	$15,888.05	($371,284.81)
ACC DEF ITC BB4 10% - 1984	($221,804.36)	$9,102.10	($212,702.26)
ACC DEF ITC BB4 10% - 1986	($8,465.16)	$334.40	($8,130.76)
ACC DEF ITC BB4 10% - 1987	($7,923.77)	$301.78	($7,621.99)
ACC DEF ITC BB4 8% - 1983	($604,470.85)	$24,804.93	($579,665.92)
ACC DEF ITC BB4 8% - 1984	($162,398.72)	$6,664.21	($155,734.51)
ACC DEF ITC BB4 8% - 1985	($78,255.26)	$3,211.36	($75,043.90)
ITC 30% - SOLAR	($914,681.67)	($3,241,948.01)	($4,156,629.68)
Total 1900610 - Def Tax Fed ITC - FAS109	($3,298,145.71)	($3,017,768.85)	($6,315,914.56)
2190001 - OCI Other Taxes			
OCI FAS 133 - C	$0.00	($1,640,513.38)	($1,640,513.38)
OCI FAS 133 - C 283	$0.00	$1,640,513.38	$1,640,513.38
OCI FAS 133 - NC	$0.00	($162,434.63)	($162,434.63)
OCI FAS 133 - NC 283	$0.00	$162,434.63	$162,434.63
Total 2190001 - OCI Other Taxes	$0.00	$0.00	$0.00

Account Activity Report by Month - Report #51024

Tampa Electric
*** 2017 Provision**
Rate Change Beg Bal Trueup Through Rate Change YTD Trueup

	Rate Change Beg Bal Trueup	Rate Change YTD Trueup	Total
2190011 - OCI Pension Taxes			
PENSION FAS 158 - NC	$0.00	($1,653,390.67)	($1,653,390.67)
PENSION FAS 158 - NC 283	$0.00	$1,653,390.67	$1,653,390.67
Total 2190011 - OCI Pension Taxes	$0.00	$0.00	$0.00
2190021 - OCI SERP Taxes			
SERP FAS 158 - C	$0.00	$810,181.25	$810,181.25
SERP FAS 158 - C 283	$0.00	($810,181.25)	($810,181.25)
SERP FAS 158 - NC	$0.00	($928,211.51)	($928,211.51)
SERP FAS 158 - NC 283	$0.00	$928,211.51	$928,211.51
Total 2190021 - OCI SERP Taxes	$0.00	$0.00	$0.00
2190031 - OCI FAS 106 Taxes			
FAS 106 FAS 158 - C	$0.00	$121,384.59	$121,384.59
FAS 106 FAS 158 - C 283	$0.00	($121,384.59)	($121,384.59)
FAS 106 FAS 158 - NC	$0.00	$2,465,563.44	$2,465,563.44
FAS 106 FAS 158 - NC 283	$0.00	($2,465,563.44)	($2,465,563.44)
Total 2190031 - OCI FAS 106 Taxes	$0.00	$0.00	$0.00
2190041 - OCI CF Hedges Taxes			
OCI FAS 133 INTEREST - NC	$0.00	($117,265.03)	($117,265.03)
Total 2190041 - OCI CF Hedges Taxes	$0.00	($117,265.03)	($117,265.03)
2190051 - OCI RestorPlan Taxes			
RESTORATION PLAN FAS 158 - NC	$0.00	($57,749.88)	($57,749.88)
RESTORATION PLAN FAS 158 - NC 283	$0.00	$57,749.88	$57,749.88
Total 2190051 - OCI RestorPlan Taxes	$0.00	$0.00	$0.00
2230730 - Adv Pay - Interco			
FIN 48 - CONSENT DECREE	($0.01)	$0.00	($0.01)
Total 2230730 - Adv Pay - Interco	($0.01)	$0.00	($0.01)
2360310 - Federal Taxes Pay - CY			
Current Tax	$0.00	$0.00	$0.00
Total 2360310 - Federal Taxes Pay - CY	$0.00	$0.00	$0.00
2360410 - State Taxes Pay - CY			
Current Tax	$0.00	$0.00	$0.00
Total 2360410 - State Taxes Pay - CY	$0.00	$0.00	$0.00
2360421 - State FIN48 - NC			
FIN 48 - CONSENT DECREE	$0.01	$0.00	$0.01

Account Activity Report by Month - Report #51024

Tampa Electric
*** 2017 Provision**
Rate Change Beg Bal Trueup Through Rate Change YTD Trueup

	Rate Change Beg Bal Trueup	Rate Change YTD Trueup	Total
Total 2360421 - State FIN48 - NC	$0.01	$0.00	$0.01
2540610 - Oth Reg Liab-FAS 109 Income			
401K - PERFORMANCE MATCH	$52,455.71	$198,005.05	$250,460.76
ACC DEF ITC 10% - 1975 - GT	($2.32)	$0.00	($2.32)
ACC DEF ITC 10% - 1980	$3,562.79	($108.69)	$3,454.10
ACC DEF ITC 10% - 1981 - NU	$106.30	($5.00)	$101.30
ACC DEF ITC 10% - 1982	$70,278.54	($3,197.40)	$67,081.14
ACC DEF ITC 10% - 1982 - NU	$223.35	($10.10)	$213.25
ACC DEF ITC 10% - 1984	$44,724.32	($1,905.32)	$42,819.00
ACC DEF ITC 10% - 1984 - GT	$5,373.57	($228.79)	$5,144.78
ACC DEF ITC 10% - 1985 - GT	$1,508.32	($61.75)	$1,446.57
ACC DEF ITC 10% - 1986	$90,011.42	($3,557.59)	$86,453.83
ACC DEF ITC 10% - 1986 - GT	$119.48	($4.93)	$114.55
ACC DEF ITC 10% - 1987	$37,618.47	($1,433.30)	$36,185.17
ACC DEF ITC 10% - 1988	$35,658.56	($1,310.40)	$34,348.16
ACC DEF ITC 10% - 1989	$6,390.54	($226.76)	$6,163.78
ACC DEF ITC 10% - 1990	$626.63	($21.57)	$605.06
ACC DEF ITC 30% - 2015 - SOLAR	($18,018.68)	($17,297.73)	($35,316.41)
ACC DEF ITC 30% - 2016 - SOLAR	($549.69)	($13,227.93)	($13,777.62)
ACC DEF ITC 30% - 2017- SOLAR	$0.00	($94,557.90)	($94,557.90)
ACC DEF ITC 8% - 1983	$39,142.20	($1,728.72)	$37,413.48
ACC DEF ITC 8% - 1983 - GT	$689.01	($30.30)	$658.71
ACC DEF ITC 8% - 1984	$333,164.29	($14,192.80)	$318,971.49
ACC DEF ITC 8% - 1985	$211,546.98	($8,680.88)	$202,866.10
ACC DEF ITC BB4 10% - 1981	$50,798.98	($2,084.47)	$48,714.51
ACC DEF ITC BB4 10% - 1982	$387,172.86	($15,888.05)	$371,284.81
ACC DEF ITC BB4 10% - 1984	$221,804.36	($9,102.10)	$212,702.26
ACC DEF ITC BB4 10% - 1986	$8,465.16	($334.40)	$8,130.76
ACC DEF ITC BB4 10% - 1987	$7,923.77	($301.78)	$7,621.99
ACC DEF ITC BB4 8% - 1983	$604,470.85	($24,804.93)	$579,665.92
ACC DEF ITC BB4 8% - 1984	$162,398.72	($6,664.21)	$155,734.51
ACC DEF ITC BB4 8% - 1985	$78,255.26	($3,211.36)	$75,043.90
ACCRUED BONUS	$2,101,772.86	$337,887.37	$2,439,660.23
AMORT - BOND DISCOUNT	($125,007.21)	$21,429.96	($103,577.25)
AMORT - BOND ISSUE COSTS	($131,969.17)	$29,473.55	($102,495.62)
AMORT - BOND PREMIUM	($220,088.85)	$41,034.53	($179,054.32)
AMORT - BOND PUT OPTION	($0.01)	$0.00	($0.01)
AMORT - FRANCHISE FEE	$0.01	($0.02)	($0.01)
AMORTIZATION FED	($34,828,692.35)	$850,561.45	($33,978,130.90)
AMORTIZATION STATE	$1,411,812.67	($47,293.00)	$1,364,519.67
BAD DEBT	$146,754.14	($11,663.00)	$135,091.14

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	Rate Change Beg Bal Trueup	Rate Change YTD Trueup	Total
CIAC	$23,177,054.88	$2,208,301.62	$25,385,356.50
COST OF REMOVAL	($82,038,664.17)	($9,114,743.39)	($91,153,407.56)
DEF SEP CO - EMERA FED NOL-PROTECTED	$26,499,688.28	$0.00	$26,499,688.28
DEF SEP CO - FED NOL - UNPROTECTED	$36,407,608.06	$0.00	$36,407,608.06
DEF SEP CO - FL NOL - UNPROTECTED	($2,769,734.64)	$0.00	($2,769,734.64)
DEFERRED COMP	$0.24	$43,982.79	$43,983.03
DEFERRED FUEL	($1,450,866.67)	$500,215.75	($950,650.92)
DEFERRED INTEREST - BONDS	($2,641,825.47)	$618,370.55	($2,023,454.92)
DEFERRED LEASE - NC	($41,726.57)	$14,330.53	($27,396.04)
DEFERRED LEASE - NONUTILITY	($16,374.02)	$16,974.45	$600.43
DEPRECIATION - BOOK	($2,264,913.19)	$32,684.20	($2,232,228.99)
DEPRECIATION - BOOK TAX DIFF FED	($390,680,957.77)	($67,159,860.60)	($457,840,818.37)
DEPRECIATION - BOOK TAX DIFF STATE	$16,051,893.08	$1,069,148.67	$17,121,041.75
DISMANTLEMENT COSTS	$22,108,918.93	$210,193.87	$22,319,112.80
DREDGING	($335,011.92)	($52,015.68)	($387,027.60)
EMISSION ALLOWANCES	$0.17	($0.29)	($0.12)
FAS 106 - NC	$15,472,565.13	($1,013,300.78)	$14,459,264.35
FAS 106 FAS 158	$552,827.76	$0.00	$552,827.76
FAS 106 FAS 158 - C	$1,545,761.80	$0.00	$1,545,761.80
FAS 106 FAS 158 - C 283	($1,545,761.80)	$0.00	($1,545,761.80)
FAS 106 FAS 158 - NC	$4,986,652.74	($0.02)	$4,986,652.72
FAS 106 FAS 158 - NC 283	($4,986,652.74)	$0.02	($4,986,652.72)
FAS 112	$2,761,155.22	($284,179.83)	$2,476,975.39
FIBER OPTIC	$73,745.63	($8,231.36)	$65,514.27
G/L - SALE OF ASSETS	$16,687.71	($2,613.27)	$14,074.44
INSURANCE RESERVE - C	($573,603.56)	$573,603.56	$0.00
INSURANCE RESERVE - NC	$12,579,879.04	($17,439,303.19)	($4,859,424.15)
ITC 30% - SOLAR	$914,681.67	$3,241,948.01	$4,156,629.68
LEGAL EXPENSES	$3,795.73	$49,674.23	$53,469.96
LONG TERM INCENTIVE	$242,062.83	$829,409.93	$1,071,472.76
LOSS FROM GRANTOR TRUST	$48,836.62	$0.02	$48,836.64
OCI FAS 133 - C	$2,362,966.95	($0.01)	$2,362,966.94
OCI FAS 133 - C 283	($2,362,966.95)	$0.01	($2,362,966.94)
OCI FAS 133 - NC	$217,580.39	($0.01)	$217,580.38
OCI FAS 133 - NC 283	($217,580.39)	$0.01	($217,580.38)
OCI FAS 133 INTEREST - NC	$566,308.53	$0.02	$566,308.55
PENSION - NC	($31,744,977.64)	$96,003.66	($31,648,973.98)
PENSION FAS 158	$269,909.01	$0.00	$269,909.01
PENSION FAS 158 - NC	$35,746,180.16	($0.02)	$35,746,180.14
PENSION FAS 158 - NC 283	($35,746,180.16)	$0.02	($35,746,180.14)
RATE CASE EXPENSE - NC	($83,864.73)	$83,864.52	($0.21)
REPAIRS CAPITALIZED ON BOOKS	($192,674,271.93)	($22,462,537.45)	($215,136,809.38)

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	Rate Change Beg Bal Trueup	Rate Change YTD Trueup	Total
RESTORATION PLAN	$25,562.00	$10,312.70	$35,874.70
RESTORATION PLAN FAS 158 - NC	$144,910.11	$0.00	$144,910.11
RESTORATION PLAN FAS 158 - NC 283	($144,910.11)	$0.00	($144,910.11)
SEC 263A INDIRECT COSTS	$6,673,505.46	$666,456.47	$7,339,961.93
SEC 263A INTEREST CAP	$39,214,480.37	$122,936.18	$39,337,416.55
SERP - NC	$1,278,389.58	$152,362.36	$1,430,751.94
SERP FAS 158	$28,901.31	$0.00	$28,901.31
SERP FAS 158 - C	$37,571.73	$0.03	$37,571.76
SERP FAS 158 - C 283	($37,571.73)	($0.03)	($37,571.76)
SERP FAS 158 - NC	$725,784.10	$0.00	$725,784.10
SERP FAS 158 - NC 283	($725,784.10)	$0.00	($725,784.10)
UNBILLED CONSERVATION REV	$231,283.68	$100,259.64	$331,543.32
UNBILLED ENVIRONMENTAL REV	$594,062.41	$52,417.95	$646,480.36
UNBILLED REVENUE/FUEL	$5,211,553.13	($229,084.49)	$4,982,468.64
VACATION ACCRUAL	$2,236,637.36	$47,417.65	$2,284,055.01
Total 2540610 - Oth Reg Liab-FAS 109 Income	($523,284,296.62)	($105,829,744.27)	($629,114,040.89)
2810300 - DIT Federal Accelerated Amo			
AMORTIZATION STATE	$0.00	($0.01)	($0.01)
Total 2810300 - DIT Federal Accelerated Amo	$0.00	($0.01)	($0.01)
2820610 - DIT Other Prop - FAS109			
401K - PERFORMANCE MATCH	($39,160.81)	($147,820.67)	($186,981.48)
ACCRUED BONUS	($1,569,078.52)	($252,249.82)	($1,821,328.34)
AFUDC EQUITY	$24,923,363.04	$208,610.15	$25,131,973.19
AFUDC EQUITY - DEPR	($7,736,061.64)	($955,393.33)	($8,691,454.97)
AMORT - BOND DISCOUNT	$93,324.04	($15,998.39)	$77,325.65
AMORT - BOND ISSUE COSTS	$98,485.48	($21,995.40)	$76,490.08
AMORT - BOND PREMIUM	$164,079.49	($30,591.86)	$133,487.63
AMORTIZATION FED	$24,302,623.11	($641,937.94)	$23,660,685.17
AMORTIZATION STATE	($1,336,644.26)	$35,306.59	($1,301,337.67)
BAD DEBT	($109,440.09)	$8,611.27	($100,828.82)
CIAC	($18,347,438.03)	($1,648,607.57)	($19,996,045.60)
COST OF REMOVAL	$61,245,964.84	$6,804,611.67	$68,050,576.51
DEF SEP CO - EMERA FED NOL-PROTECTED	($19,783,342.28)	$0.00	($19,783,342.28)
DEF SEP CO - FED NOL - UNPROTECTED	($27,180,099.80)	$0.00	($27,180,099.80)
DEF SEP CO - FL NOL - UNPROTECTED	$2,067,745.41	$0.00	$2,067,745.41
DEFERRED COMP	($0.17)	($32,835.36)	($32,835.53)
DEFERRED FUEL	$1,083,144.51	($373,436.07)	$709,708.44
DEFERRED INTEREST - BONDS	$1,967,936.76	($460,633.82)	$1,507,302.94
DEFERRED LEASE - NC	($81,840.42)	($7,927.90)	($89,768.32)
DEFERRED LEASE - NONUTILITY	($54,069.77)	($8,932.67)	($63,002.44)

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	Rate Change Beg Bal Trueup	Rate Change YTD Trueup	Total
DEPRECIATION - BOOK	$1,690,870.94	($24,400.38)	$1,666,470.56
DEPRECIATION - BOOK TAX DIFF FED	$295,400,480.17	$50,072,377.41	$345,472,857.58
DEPRECIATION - BOOK TAX DIFF STATE	($13,012,787.43)	($798,172.94)	($13,810,960.37)
DISMANTLEMENT COSTS	($16,505,413.18)	($156,920.24)	($16,662,333.42)
DREDGING	$250,103.18	$38,832.31	$288,935.49
FAS 106 - NC	($11,551,043.46)	$756,479.63	($10,794,563.83)
FAS 106 FAS 158	($412,713.56)	$0.00	($412,713.56)
FAS 106 FAS 158 - C	($1,153,988.47)	$0.00	($1,153,988.47)
FAS 106 FAS 158 - C 283	$1,153,988.47	$0.00	$1,153,988.47
FAS 106 FAS 158 - NC	($3,722,785.60)	$0.01	($3,722,785.59)
FAS 106 FAS 158 - NC 283	$3,722,785.60	($0.01)	$3,722,785.59
FAS 112	($2,061,439.58)	$212,172.01	($1,849,267.57)
FIBER OPTIC	($62,463.31)	$11,693.21	($50,770.10)
G/L - SALE OF ASSETS	($12,481.20)	$1,957.65	($10,523.55)
INSURANCE RESERVE - C	$428,223.74	($428,223.74)	$0.00
INSURANCE RESERVE - NC	($9,442,067.11)	$13,057,663.53	$3,615,596.42
LEGAL EXPENSES	($3,795.73)	($49,674.23)	($53,469.96)
LONG TERM INCENTIVE	($180,712.01)	($619,195.98)	($799,907.99)
LOSS FROM GRANTOR TRUST	($35,995.53)	$0.00	($35,995.53)
OCI FAS 133 - C	($1,764,072.98)	$0.00	($1,764,072.98)
OCI FAS 133 - C 283	$1,764,072.98	$0.00	$1,764,072.98
OCI FAS 133 - NC	($162,434.64)	$0.01	($162,434.63)
OCI FAS 133 - NC 283	$162,434.64	($0.01)	$162,434.63
OCI FAS 133 INTEREST - NC	($422,777.65)	$0.01	($422,777.64)
PENSION - NC	$23,461,018.02	($66,382.18)	$23,394,635.84
PENSION FAS 158	($201,500.57)	$0.00	($201,500.57)
PENSION FAS 158 - NC	($26,686,310.79)	$0.00	($26,686,310.79)
PENSION FAS 158 - NC 283	$26,686,310.79	$0.00	$26,686,310.79
RATE CASE EXPENSE - NC	$62,609.28	($62,609.18)	$0.10
REPAIRS CAPITALIZED ON BOOKS	$143,840,977.71	$16,769,407.33	$160,610,385.04
RESTORATION PLAN	($19,083.31)	($7,698.94)	($26,782.25)
RESTORATION PLAN FAS 158 - NC	($108,182.65)	$0.01	($108,182.64)
RESTORATION PLAN FAS 158 - NC 283	$108,182.65	($0.01)	$108,182.64
SEC 263A INDIRECT COSTS	($4,982,105.51)	($497,543.07)	($5,479,648.58)
SEC 263A INTEREST CAP	($28,576,069.85)	($91,793.06)	($28,667,862.91)
SERP - NC	($953,810.72)	($113,746.13)	($1,067,556.85)
SERP FAS 158	($21,576.27)	$0.00	($21,576.27)
SERP FAS 158 - C	($28,049.18)	($0.01)	($28,049.19)
SERP FAS 158 - C 283	$28,049.18	$0.01	$28,049.19
SERP FAS 158 - NC	($541,834.12)	$0.00	($541,834.12)
SERP FAS 158 - NC 283	$541,834.12	$0.00	$541,834.12
SOLAR ITC	($4,813.41)	($31,435.04)	($36,248.45)

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	Rate Change Beg Bal Trueup	Rate Change YTD Trueup	Total
UNBILLED CONSERVATION REV	($172,409.80)	($74,848.84)	($247,258.64)
UNBILLED ENVIRONMENTAL REV	($442,896.89)	($39,132.62)	($482,029.51)
UNBILLED REVENUE/FUEL	($3,884,897.80)	$171,023.03	($3,713,874.77)
VACATION ACCRUAL	($1,669,636.90)	($35,401.20)	($1,705,038.10)
Total 2820610 - DIT Other Prop - FAS109	$410,211,283.15	$80,453,207.23	$490,664,490.38
2830330 - DTL - FAS 158 - Fed			
FAS 106 FAS 158 - C 283	$0.00	$121,384.59	$121,384.59
FAS 106 FAS 158 - NC 283	$0.00	$2,465,563.44	$2,465,563.44
PENSION FAS 158 - NC 283	$0.00	($1,653,390.67)	($1,653,390.67)
RESTORATION PLAN FAS 158 - NC 283	$0.00	($57,749.88)	($57,749.88)
SERP FAS 158 - C 283	$0.00	$810,181.25	$810,181.25
SERP FAS 158 - NC 283	$0.00	($928,211.51)	($928,211.51)
Total 2830330 - DTL - FAS 158 - Fed	$0.00	$757,777.22	$757,777.22
2830340 - DTL - FAS 133 - Federal			
OCI FAS 133 - C 283	$0.00	($1,640,513.38)	($1,640,513.38)
OCI FAS 133 - NC 283	$0.00	($162,434.63)	($162,434.63)
Total 2830340 - DTL - FAS 133 - Federal	$0.00	($1,802,948.01)	($1,802,948.01)
2830610 - DTL - FAS109 - Other			
401K - PERFORMANCE MATCH	($13,294.90)	($50,184.38)	($63,479.28)
ACCRUED BONUS	($532,694.34)	($85,637.55)	($618,331.89)
AFUDC EQUITY	$29,427,016.18	$246,306.01	$29,673,322.19
AFUDC EQUITY - DEPR	($9,133,968.42)	($1,128,032.97)	($10,262,001.39)
AMORT - BOND DISCOUNT	$31,683.17	($5,431.57)	$26,251.60
AMORT - BOND ISSUE COSTS	$33,483.69	($7,478.15)	$26,005.54
AMORT - BOND PREMIUM	$56,009.36	($10,442.67)	$45,566.69
AMORT - BOND PUT OPTION	$0.01	$0.00	$0.01
AMORT - FRANCHISE FEE	($0.01)	$0.02	$0.01
AMORTIZATION FED	$10,526,069.24	($208,623.51)	$10,317,445.73
AMORTIZATION STATE	($75,168.41)	$11,986.41	($63,182.00)
BAD DEBT	($37,314.05)	$3,051.73	($34,262.32)
CIAC	($4,829,616.85)	($559,694.05)	($5,389,310.90)
COST OF REMOVAL	$20,792,699.33	$2,310,131.72	$23,102,831.05
DEF SEP CO - EMERA FED NOL-PROTECTED	($6,716,346.00)	$0.00	($6,716,346.00)
DEF SEP CO - FED NOL - UNPROTECTED	($9,227,508.26)	$0.00	($9,227,508.26)
DEF SEP CO - FL NOL - UNPROTECTED	$701,989.23	$0.00	$701,989.23
DEFERRED COMP	($0.07)	($11,147.43)	($11,147.50)
DEFERRED FUEL	$367,722.16	($126,779.68)	$240,942.48
DEFERRED INTEREST - BONDS	$673,888.71	($157,736.73)	$516,151.98
DEFERRED LEASE - NC	$123,566.99	($6,402.63)	$117,164.36

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	Rate Change Beg Bal Trueup	Rate Change YTD Trueup	Total
DEFERRED LEASE - NONUTILITY	$70,443.79	($8,041.78)	$62,402.01
DEPRECIATION - BOOK	$574,042.25	($8,283.82)	$565,758.43
DEPRECIATION - BOOK TAX DIFF FED	$95,280,477.60	$17,087,483.19	$112,367,960.79
DEPRECIATION - BOOK TAX DIFF STATE	($3,039,105.65)	($270,975.73)	($3,310,081.38)
DISMANTLEMENT COSTS	($5,603,505.75)	($53,273.63)	($5,656,779.38)
DREDGING	$84,908.74	$13,183.37	$98,092.11
EMISSION ALLOWANCES	($0.17)	$0.29	$0.12
FAS 106 - NC	($3,921,521.67)	$256,821.15	($3,664,700.52)
FAS 106 FAS 158	($140,114.20)	$0.00	($140,114.20)
FAS 106 FAS 158 - C	($391,773.33)	$0.00	($391,773.33)
FAS 106 FAS 158 - C 283	$391,773.33	$0.00	$391,773.33
FAS 106 FAS 158 - NC	($1,263,867.14)	$0.01	($1,263,867.13)
FAS 106 FAS 158 - NC 283	$1,263,867.14	($0.01)	$1,263,867.13
FAS 112	($699,715.64)	$72,007.82	($627,707.82)
FIBER OPTIC	($11,282.32)	($3,461.85)	($14,744.17)
G/L - SALE OF ASSETS	($4,206.51)	$655.62	($3,550.89)
INSURANCE RESERVE - C	$145,379.82	($145,379.82)	$0.00
INSURANCE RESERVE - NC	($3,137,811.93)	$4,381,639.66	$1,243,827.73
LONG TERM INCENTIVE	($61,350.82)	($210,213.95)	($271,564.77)
LOSS FROM GRANTOR TRUST	($12,841.09)	($0.02)	($12,841.11)
OCI FAS 133 - C	($598,893.97)	$0.01	($598,893.96)
OCI FAS 133 - C 283	$598,893.97	($0.01)	$598,893.96
OCI FAS 133 - NC	($55,145.75)	$0.00	($55,145.75)
OCI FAS 133 - NC 283	$55,145.75	$0.00	$55,145.75
OCI FAS 133 INTEREST - NC	($143,530.88)	($0.03)	($143,530.91)
PENSION - NC	$8,283,959.62	($29,621.48)	$8,254,338.14
PENSION FAS 158	($68,408.44)	$0.00	($68,408.44)
PENSION FAS 158 - NC	($9,059,869.37)	$0.02	($9,059,869.35)
PENSION FAS 158 - NC 283	$9,059,869.37	($0.02)	$9,059,869.35
RATE CASE EXPENSE - NC	$21,255.45	($21,255.34)	$0.11
REPAIRS CAPITALIZED ON BOOKS	$48,833,294.22	$5,693,130.12	$54,526,424.34
RESTORATION PLAN	($6,478.69)	($2,613.76)	($9,092.45)
RESTORATION PLAN FAS 158 - NC	($36,727.46)	($0.01)	($36,727.47)
RESTORATION PLAN FAS 158 - NC 283	$36,727.46	$0.01	$36,727.47
SEC 263A INDIRECT COSTS	($1,691,399.95)	($168,913.40)	($1,860,313.35)
SEC 263A INTEREST CAP	($10,638,410.52)	($31,143.12)	($10,669,553.64)
SERP - NC	($324,578.86)	($38,616.23)	($363,195.09)
SERP FAS 158	($7,325.04)	$0.00	($7,325.04)
SERP FAS 158 - C	($9,522.55)	($0.02)	($9,522.57)
SERP FAS 158 - C 283	$9,522.55	$0.02	$9,522.57
SERP FAS 158 - NC	($183,949.98)	$0.00	($183,949.98)
SERP FAS 158 - NC 283	$183,949.98	$0.00	$183,949.98

Account Activity Report by Month - Report #51024

Tampa Electric
*** 2017 Provision**
Rate Change Beg Bal Trueup Through Rate Change YTD Trueup

	Rate Change Beg Bal Trueup	Rate Change YTD Trueup	Total
SOLAR ITC	($5,105.87)	($33,345.09)	($38,450.96)
UNBILLED CONSERVATION REV	($58,873.88)	($25,410.80)	($84,284.68)
UNBILLED ENVIRONMENTAL REV	($151,165.52)	($13,285.33)	($164,450.85)
UNBILLED REVENUE/FUEL	($1,326,655.33)	$58,061.46	($1,268,593.87)
VACATION ACCRUAL	($567,000.46)	($12,016.45)	($579,016.91)
Total 2830610 - DTL - FAS109 - Other	$153,841,589.06	$26,701,015.62	$180,542,604.68
2830611 - MED D GROSS UP			
REG ASSET MED D -FAS109 ACCT	$685,344.67	($87,490.20)	$597,854.47
Total 2830611 - MED D GROSS UP	$685,344.67	($87,490.20)	$597,854.47
8000300 - Federal Inc Tax Exp			
Current Tax	$0.00	$0.00	$0.00
Total 8000300 - Federal Inc Tax Exp	$0.00	$0.00	$0.00
8000310 - Fed Inc Tax Exp - Abv			
Current Tax	$0.00	$0.00	$0.00
Total 8000310 - Fed Inc Tax Exp - Abv	$0.00	$0.00	$0.00
8000400 - State Inc Tax Exp			
Current Tax	$0.00	$0.00	$0.00
Total 8000400 - State Inc Tax Exp	$0.00	$0.00	$0.00
8000410 - State Inc Tax Exp - Abv			
Current Tax	$0.00	$0.00	$0.00
Total 8000410 - State Inc Tax Exp - Abv	$0.00	$0.00	$0.00
8010300 - Def Federal Inc Tax			
DEF SEP CO - EMERA FED NOL	$0.00	$19,783,342.28	$19,783,342.28
Total 8010300 - Def Federal Inc Tax	$0.00	$19,783,342.28	$19,783,342.28
8010305 - Def Federal Inc Tax - NU			
CURRENCY ADJ - UNREAL G/L	$3.51	$931.30	$934.81
Total 8010305 - Def Federal Inc Tax - NU	$3.51	$931.30	$934.81
8010310 - Def Federal Inc Tax - Cr			
DEF SEP CO - EMERA FED NOL	($19,783,342.28)	$0.00	($19,783,342.28)
Total 8010310 - Def Federal Inc Tax - Cr	($19,783,342.28)	$0.00	($19,783,342.28)
8010315 - Def Federal Inc Tax - Cr NU			
CURRENCY ADJ - UNREAL G/L	($63.79)	($51.22)	($115.01)
Total 8010315 - Def Federal Inc Tax - Cr NU	($63.79)	($51.22)	($115.01)

Account Activity Report by Month - Report #51024

Tampa Electric
*** 2017 Provision**
Rate Change Beg Bal Trueup Through Rate Change YTD Trueup

	Rate Change Beg Bal Trueup	Rate Change YTD Trueup	Total
8010320 - DIT Federal Accel Amort			
AMORTIZATION STATE	$0.00	$0.01	$0.01
Total 8010320 - DIT Federal Accel Amort	$0.00	$0.01	$0.01
8010400 - Def State Inc Tax			
DEF SEP CO - FL NOL	$0.01	$0.00	$0.01
Total 8010400 - Def State Inc Tax	$0.01	$0.00	$0.01
8010405 - Def State Inc Tax - NU			
CURRENCY ADJ - UNREAL G/L	$0.01	$0.00	$0.01
Total 8010405 - Def State Inc Tax - NU	$0.01	$0.00	$0.01
8010415 - Def State Inc Tax - Cr NU			
CURRENCY ADJ - UNREAL G/L	$0.00	($0.01)	($0.01)
Total 8010415 - Def State Inc Tax - Cr NU	$0.00	($0.01)	($0.01)
Total Journal Entry Check	$0.00	$0.00	$0.00

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Balances By GL Account
All Accounts
* 2017 Provision
Tampa Electric
For the Months of: January - FAS 158 ADJ

M	Description	Beg Balance For January	Activity For January - FAS 158 ADJ	YTD Ending FAS 158 ADJ	End Balance For FAS 158 ADJ	DIT @21%	Gross Up 0.33949501	Net w/ Gross Up	Per 1900610	Diff
	2550000 Accum Defd ITC									
	PowerTax Subledger									
D	ACC DEF ITC 10% - 1975 - GT	$8.00	$0.00	$0.00	$8.00	1.68	0.57	2.25	(2.24)	0.01
D	ACC DEF ITC 10% - 1980	($12,349.09)	$376.73	$376.73	($11,972.36)	(2,514.20)	(853.56)	(3,367.75)	3,367.76	0.01
D	ACC DEF ITC 10% - 1982	($243,594.16)	$11,082.57	$11,082.57	($232,511.59)	(48,827.43)	(16,576.67)	(65,404.10)	65,404.10	(0.00)
D	ACC DEF ITC 10% - 1984	($155,020.04)	$6,604.00	$6,604.00	($148,416.04)	(31,167.37)	(10,581.17)	(41,748.53)	41,748.53	(0.00)
D	ACC DEF ITC 10% - 1984 - GT	($18,625.46)	$793.00	$793.00	($17,832.46)	(3,744.82)	(1,271.35)	(5,016.16)	5,016.16	(0.00)
D	ACC DEF ITC 10% - 1985 - GT	($5,228.01)	$214.00	$214.00	($5,014.01)	(1,052.94)	(357.47)	(1,410.41)	1,410.41	(0.00)
D	ACC DEF ITC 10% - 1986	($311,990.84)	$12,331.00	$12,331.00	($299,659.84)	(62,928.57)	(21,363.93)	(84,292.50)	84,292.51	0.01
D	ACC DEF ITC 10% - 1986 - GT	($414.09)	$17.00	$17.00	($397.09)	(83.39)	(28.31)	(111.70)	111.70	0.00
D	ACC DEF ITC 10% - 1987	($130,390.32)	$4,968.00	$4,968.00	($125,422.32)	(26,338.69)	(8,941.85)	(35,280.54)	35,280.54	(0.00)
D	ACC DEF ITC 10% - 1988	($123,596.97)	$4,542.00	$4,542.00	($119,054.97)	(25,001.54)	(8,487.90)	(33,489.44)	33,489.44	(0.00)
D	ACC DEF ITC 10% - 1989	($22,150.42)	$786.00	$786.00	($21,364.42)	(4,486.53)	(1,523.15)	(6,009.68)	6,009.68	(0.00)
D	ACC DEF ITC 10% - 1990	($2,172.04)	$74.81	$74.81	($2,097.23)	(440.42)	(149.52)	(589.94)	589.95	0.01
D	ACC DEF ITC 30% - 2015 - SOLAR	$62,455.00	$59,956.12	$59,956.12	$122,411.12	25,706.34	8,727.17	34,433.51	(34,433.51)	(0.00)
D	ACC DEF ITC 30% - 2016 - SOLAR	$1,905.29	$45,849.67	$45,849.67	$47,754.96	10,028.54	3,404.64	13,433.18	(13,433.18)	0.00
D	ACC DEF ITC 30% - 2017- SOLAR	$0.00	$327,749.51	$327,749.51	$327,749.51	68,827.40	23,366.56	92,193.95	(92,193.96)	(0.01)
D	ACC DEF ITC 8% - 1983	($135,671.79)	$5,992.00	$5,992.00	($129,679.79)	(27,232.76)	(9,245.38)	(36,478.14)	36,478.15	0.01
D	ACC DEF ITC 8% - 1983 - GT	($2,388.15)	$105.00	$105.00	($2,283.15)	(479.46)	(162.77)	(642.24)	642.23	(0.01)
D	ACC DEF ITC 8% - 1984	($1,154,789.05)	$49,194.00	$49,194.00	($1,105,595.05)	(232,174.96)	(78,822.24)	(310,997.20)	310,997.20	(0.00)
D	ACC DEF ITC 8% - 1985	($733,248.24)	$30,089.00	$30,089.00	($703,159.24)	(147,663.44)	(50,131.00)	(197,794.44)	197,794.43	(0.01)
D	ACC DEF ITC BB4 10% - 1981	($176,075.53)	$7,225.00	$7,225.00	($168,850.53)	(35,458.61)	(12,038.02)	(47,496.63)	47,496.62	(0.01)
D	ACC DEF ITC BB4 10% - 1982	($1,341,989.57)	$55,070.00	$55,070.00	($1,286,919.57)	(270,253.11)	(91,749.58)	(362,002.69)	362,002.70	0.01
D	ACC DEF ITC BB4 10% - 1984	($768,801.64)	$31,549.00	$31,549.00	($737,252.64)	(154,823.05)	(52,561.65)	(207,384.71)	207,384.71	0.00
D	ACC DEF ITC BB4 10% - 1986	($29,341.23)	$1,159.00	$1,159.00	($28,182.23)	(5,918.27)	(2,009.22)	(7,927.49)	7,927.49	(0.00)
D	ACC DEF ITC BB4 10% - 1987	($27,464.77)	$1,046.00	$1,046.00	($26,418.77)	(5,547.94)	(1,883.50)	(7,431.44)	7,431.44	(0.00)
D	ACC DEF ITC BB4 8% - 1983	($2,095,171.50)	$85,977.00	$85,977.00	($2,009,194.50)	(421,930.85)	(143,243.42)	(565,174.26)	565,174.26	(0.00)
D	ACC DEF ITC BB4 8% - 1984	($562,894.27)	$23,099.00	$23,099.00	($539,795.27)	(113,357.01)	(38,484.14)	(151,841.14)	151,841.14	(0.00)
D	ACC DEF ITC BB4 8% - 1985	($271,242.54)	$11,131.00	$11,131.00	($260,111.54)	(54,623.42)	(18,544.38)	(73,167.80)	73,167.80	(0.00)
STC	ITC 30% - SOLAR	($3,170,401.00)	($11,236,997.00)	($11,236,997.00)	($14,407,398.00)	(3,025,553.58)	(1,027,160.34)	(4,052,713.92)	2,104,996.06	-0.00751
Total For 2550000 Accum Defd ITC:		($11,430,642.43)	($10,460,016.59)	($10,460,016.59)	($21,890,659.02)	(4,597,038.39)				
Total For PowerTax Subledger:		($11,430,642.43)	($10,460,016.59)	($10,460,016.59)	($21,890,659.02)	(4,597,038.39)				
Total For Tampa Electric:		($11,430,642.43)	($10,460,016.59)	($10,460,016.59)	($21,890,659.02)	(4,597,038.39)				

Rpt # Tax Accrual - 51040

1/24/2018

20180045-EI Staff Hearing Exhibits 00126

TAMPA ELECTRIC COMPANY
DOCKET NO. 20180045-EI
OPC'S FIRST REQUEST FOR
PRODUCTION OF DOCUMENTS
FILED: APRIL 23, 2018

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DOCKET NO. 20180045-EI
OPC'S FIRST REQUEST FOR
PRODUCTION OF DOCUMENTS
DOCUMENT NO. 4
BATES STAMPED PAGE: 31
FILED: APRIL 23, 2018

4. Please provide all workpapers the Company has that would show any calculations in determining the excess income taxes in base rates and how the flowback of those rates were determined as a result of the Tax Cuts and Jobs Act (TCJA) that was signed into law by President Trump on December 22, 2017.

A. See the company's response to Production of Documents Request No. 3.

20180045-EI Staff Hearing Exhibits 00127

TAMPA ELECTRIC COMPANY
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BATES STAMPED PAGES: 32 - 50
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5. Please provide a copy of any internally prepared documents the Company has that discuss the impact of the Tax Cuts and Jobs Act (TCJA), that discusses how the change should be accounted for, and/or that discusses any proposed ratemaking treatment.

A. The requested documents are attached.

20180045-EI Staff Hearing Exhibits 00128

Tax Reform Process Documentation

The Tax Cuts and Jobs Act (H.R.1) enacted by President Trump on December 22, 2017, resulted in lowering the corporate income tax rate from 35% to 21%.

The TECO Energy group includes 3 regulated subsidiaries, Tampa Electric (TEC), Peoples Gas System (PGS) and New Mexico Gas Company (NMGC). The rest of the companies are non-regulated.

The change in the federal tax rate was made in accordance with ASC Topic 740 and 980.

- TECO reviewed an inventory of deferred items prior to December closeout to determine which ones required a rate change (example: AMT/GBC no change vs normal timing differences).
- All TECO companies use the Provision module of Power Plan for tax provision. Therefore, in conjunction with PowerPlan Consultants' guidance, TECO determined configuration setup required to generate remeasure journal entries in accordance with ASC Topic 740 and 980.
- Non-regulated companies recorded the rate change impact to P&L.
- None of the FL regulated companies had existing DIT balances related to non -utility activities. Therefore, the impact of the rate change including the gross up factor was recorded to regulatory liability account.
- NMGC had DIT balances related to non- utility or below the line activities. Those DIT had been established during 3 previous transactions settlement stipulations of 2008, 2014 and 2016. The impact of the rate change was recorded to income tax expense. The adjustment of the regulated DIT balances and corresponding gross up factor was recorded to regulatory liability account.

During year-end closeout, each company generated 51051 reports to validate the new DIT balances and check the new combined enacted rate of 25.345% for Florida companies and 25.61 % for New Mexico companies.

Emera Florida and New Mexico
Quarterly Accounting Issues Review – Q4 2017

Company	Issue		Status	Contact
TECO Energy and Tampa Electric Company	Tax Reform	Changes in the US tax code is expected to pass in December. Current provisions are focused on a reduction of the corporate tax rate to 21%, allowing 100% of capital expenditures to be deducted, and eliminating the interest deduction and the section 199 domestic production deduction. Under the current proposals, regulated electric and gas companies would be exempt from the 100% asset expensing and interest limitation. If enacted into law in December, the company would recognize the income tax effects of changes in tax law on deferred tax assets and liabilities at Q4 2017. Regulated companies would estimate the excess deferred income taxes resulting from the rate change and record a reduction of existing deferred tax liability balances with a corresponding increase to regulated tax liabilities. The excess deferred tax liabilities of the regulated companies (excluding gross up) are estimated to be as follows (based on 21% rate): • Tampa Electric: $490M • PGS: $70M • NMGC: $25M (note: the re-measurement of non- utility deferred income taxes related to 2008 and 2016 stipulations will result in a one-time charge to earnings of approximately $5M) The re-measurement of TECO's NOL deferred tax asset balance as well as other non -regulated deferred income tax balances would result in a one-time charge to earnings of approximately $215M, which would be recorded at Q4 2017. Disclosures in the MD&A and Notes to the Financial Statements will be added addressing the tax impacts, regulatory implications and impact on the outlook.	Open	Valerie Strickland Derek Smith
	NOLs and Deferred Tax Assets	TECO continues to monitor the use of its NOLs. Excluding the potential impacts from the change in the US corporate tax rate described above, there is no indication at this time to change our position on recognition of NOLs as there is expected to be sufficient taxable income to utilize such losses.	Open	Valerie Strickland Derek Smith

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TECO
TAMPA ELECTRIC
AN EMERA COMPANY

FEBRUARY 7, 2018

Tax Reform Impacts

Key Provisions of Tax Reform

- Corporate income tax rate reduction from 35% to 21%
- 100% asset expensing of qualified property- *regulated companies exempt beginning 2018*
- Limitation of interest deduction- *regulated companies exempt*
- Repeal of section 199 domestic production deduction
- Preservation of the 1986 Tax Reform Act normalization rules
- Re-measurement of 12/31/17 Deferred Income Tax balances at lower tax rate
  - Results in excess deferred taxes with corresponding regulatory liability
- Beginning in 2018: permanent income tax expense reduction will result in lower annual income tax expense and lower cash tax payments

TECO TAMPA ELECTRIC AN EMERA COMPANY

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Regulatory Issues - Tampa Electric / Peoples Gas

Tampa Electric

- Settlement with provision that addresses Tax Reform

- Provision requires the company to quantify the impacts of Tax Reform on base revenue requirements and flow those back to customers within 120 days of when Tax Reform becomes law. (Base rate reduction by April 23)
  - Any effects on revenue requirements between the effective date (January 1, 2018) and through the one-time base rate adjustment flowed back through a clause in 2019

Peoples Gas

- Settlement with no Tax Reform provision

- Peoples Gas Settlement was approved on February 7 ,2017. Tax Reform was not contemplated at that time.
  - On January 9, 2018 OPC filed a petition to establish a generic docket to investigate and adjust rates for all investor owned utilities related to the reduction in the federal corporate income tax rate. An expedited proceeding that 1) attaches jurisdiction; 2) identifies the impact on base rates; 3)identifies the impact on protected and unprotected deferred taxes; and 4) expeditiously orders adjustments to federal tax rates to pass through to customers

TECO TAMPA ELECTRIC AN EMERA COMPANY

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Recent Developments - IOU's & LDC's in Florida

- FPL settlement has no Tax Reform provision
  - On January 16, 2018 FPL announced they would not request storm surcharge for their $1.3 billion in storm related costs, instead use tax reform benefit to offset storm costs
    - Believe a generic proceeding is not warranted as long as they operate within their range
- TEC, DEF and Gulf Power all have settlement agreements with Tax Reform provisions
  - On January 24, 2018 DEF reached a deal with consumer parties to offset their estimated $513 million in storm costs with tax reform benefits.
- TEC Settlement with consumer parties
  - On January 30, 2018 TEC reached a Settlement with its consumer parties to offset its estimated $102.5 million in storm costs with tax reform benefits.

TECO TAMPA ELECTRIC AN EMERA COMPANY

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Recent Developments - Continued

- TEC's and DEF's netting agreements are very similar
  - Separate hearings to review final storm costs and tax reform benefits
    - True-up of any difference once a final determination of both the storm costs and tax reform is determined
    - DEF's netting anticipated to take three years, TEC anticipates to net all storm costs with tax reform benefits by December 2018
- Gulf Power will be required to reduce base rates according to their Settlement agreement by March 22, 2018. (Jan 1 – Mar 21 portion refunded in 2019)
- PGS in a similar position to FPL, their Settlement does not contemplate tax reform
- City Gas in the middle of base rate proceeding and FPUC has no settlement agreement
- Commission staff Recommendation on OPC's Petition to establish a generic docket issued January 25, 2018. The effective date for adjustments associated with tax reform should be February 6, 2018, for utilities that do not have a Settlement agreement addressing the issue. (February 6, 2018 agenda where the Commission will vote on OPC's Petition.)

TECO TAMPA ELECTRIC AN EMERA COMPANY

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Financial Statement Impacts - TEC

- Balance Sheet
  - Excess deferred taxes: $485M
    - Protected (depreciation related): $314M
    - Unprotected: $171M
- Income Statement
  - No material change in earnings
  - Lower revenue as tax reform benefits are flowed to customers
  - Lower income tax expense
    - Tax rate reduction: ($55M - $60M)
    - Amortization of excess deferreds: ($25M - $30M)
- Cash Flow
  - Lower cash flow from operations
    - Lower revenue from customers
    - Amortization of excess deferred taxes
    - Limited ability to generate deferred taxes

TECO TAMPA ELECTRIC AN EMERA COMPANY

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Financial Statement Impacts - PGS

- Balance Sheet
  - Excess deferred taxes: $ 67M
    - Protected (depreciation related): $ 55M
    - Unprotected: $ 12M
- Income Statement
  - No material change in earnings
  - Lower revenue as tax reform benefits are flowed to customers
  - Lower income tax expense
    - Tax rate reduction: ($ 9M - $10M)
    - Amortization of excess deferreds: ($ 2M - $ 3M)
- Cash Flow
  - Lower cash flow from operations
    - Lower revenue from customers
    - Amortization of excess deferred taxes
    - Limited ability to generate deferred taxes

TECO TAMPA ELECTRIC AN EMERA COMPANY

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Federal Consolidating Report by Month - Report #51004

2018 Budget

Tampa Electric Company

All January Through Return to Provision Activity

	January			February			March			April		
	Tax Reform	Corp Budget	Difference	Tax Reform	Corp Budget	Difference	Tax Reform	Corp Budget	Difference	Tax Reform	Corp Budget	Difference
Taxable Income	$23,762,282	$23,762,282	$0	$23,340,137	$23,340,137	$0	$23,268,794	$23,268,794	$0	$28,106,450	$28,106,450	$0
Statutory Tax Rate	0.25345	0.38575		0.25345	0.38575		0.25345	0.38575		0.25345	0.38575	
	6,022,550	9,166,300	(3,143,750)	5,915,558	9,003,458	(3,087,900)	5,897,476	8,975,937	(3,078,461)	7,123,580	10,842,063	(3,718,483)
Solar ITC Basis	4,202	7,003		4,202	7,003		4,202	7,003		4,202	7,003	
Excess DIT (estimate)	(1,797,601)	(17,284)	(1,780,318)	(1,797,601)	(15,766)	(1,781,835)	(1,797,601)	(17,050)	(1,780,551)	(1,797,601)	(16,191)	(1,781,411)
Medicare Part D	25,271	25,271	-	25,271	25,271	-	25,271	25,271	-	25,271	25,271	-
ITC Amort	(75,286)	(75,286)	-	(75,286)	(75,286)	-	(75,286)	(75,286)	-	(75,286)	(75,286)	-
R&D Tax Credit	-	-	-	-	-	-	(356,250)	(356,250)	-	-	-	-
Total Income Tax	4,179,136	9,106,005	(4,924,067)	4,072,143	8,944,680	(4,869,736)	3,697,811	8,559,625	(4,859,013)	5,280,165	10,782,860	(5,499,894)
Deferred Revenue												
										11,920,602		
											11,920,602	
Tax Reform Budgeted Surveillance Report												
Tax Benefit Grossed up	6,595,764			6,522,986			6,508,623			7,367,080		
Tax Benefit Grossed up (Per Surveillance Report)	6,359,978			6,244,684			6,229,271			7,049,556		
4073212	6,600,000			6,004,662			6,229,271					
2540612		6,600,000			6,004,662			6,229,271				
Reverse Deferred Revenue over 9 months												
2540612										2,092,659		
4073212											2,092,659	
Storm Reserve Replenishment												
6700400										11,396,205		
2281000	0											
2281100											11,396,205	
Calculated Difference										(2,253,990)		
Difference between Tax Reform and Storm												
4073212												
2540612												
2540612										2,253,990		
4074212											2,253,990	
accumulated 254 balance		6,600,000			12,604,662			18,833,933		14,487,283		
2281000		0				0			0		0	
2281100	46,694,356.80				46,694,356.80			46,694,356.80		35,298,151.66		
4073212	6,600,000			6,004,662			6,229,271			-	(2,092,659)	-
4074212	-			-			-			-	2,253,990	-
								sum of 407 and storm entries		7,049,556	pre tax	
								after tax		5,262,846		
								tax benefit		(5,262,846)		
								net income		-		

Federal Consolidating Report by Month - Report #51004

2018 Budget

Tampa Electric Company

All January Through Return to Provision Activity

		May			June			July			August			September		
		Tax Reform $46,887,618	Corp Budget $46,887,618	Difference $0	Tax Reform $53,135,311	Corp Budget $53,135,311	Difference $0	Tax Reform $56,230,924	Corp Budget $55,914,867	Difference $316,057	Tax Reform $58,597,454	Corp Budget $56,351,282	Difference $2,246,172	Tax Reform $43,926,948	Corp Budget $42,909,750	Difference $1,017,198
Taxable Income		0.25345	0.38575		0.25345	0.38575		0.25345	0.38575		0.25345	0.38575		0.25345	0.38575	
Statutory Tax Rate		11,883,667	18,086,899	(6,203,232)	13,467,145	20,496,946	(7,029,802)	14,251,728	21,569,160	(7,317,432)	14,851,525	21,737,507	(6,885,982)	11,133,285	16,552,436	(5,419,151)
Solar ITC Basis		4,202	7,003		4,202	7,003		4,202	7,003		4,202	7,003		23,076	38,460	
Excess DIT (estimate)		(1,797,601)	(16,200)	(1,781,401)	(1,797,601)	(16,211)	(1,781,390)	(1,797,601)	(16,191)	(1,781,410)	(1,797,601)	(16,191)	(1,781,410)	(1,797,601)	(16,836)	(1,780,766)
Medicare Part D		25,271	25,271	-	25,271	25,271	-	25,271	25,271	-	25,271	25,271	-	25,271	25,271	-
ITC Amort		(75,286)	(75,286)	-	(75,286)	(75,286)	-	(75,286)	(75,286)	-	(75,286)	(75,286)	-	(212,895)	(212,895)	-
R&D Tax Credit					(356,250)	(356,250)	-	-	-	-	-	-	-	(356,250)	(356,250)	-
Total Income Tax		10,040,252	18,027,686	(7,984,633)	11,267,480	20,081,473	(8,811,192)	12,408,313	21,509,957	(9,098,843)	13,008,110	21,678,304	(8,667,393)	8,814,886	16,030,186	(7,199,917)
Deferred Revenue																
		11,920,602			11,920,602			11,920,602			11,920,602			11,920,602		
			11,920,602			11,920,602			11,920,602			11,920,602			11,920,602	
Tax Reform Budgeted Surveillance Report																
Tax Benefit Grossed up		10,695,376			11,802,547			12,187,854			11,609,929			9,644,252		
Tax Benefit Grossed up (Per Surveillance Report)		10,166,719			11,232,381			11,628,959			11,080,750			9,254,443		
	4073212															
	2540612															
Reverse Deferred Revenue over 9 months																
	2540612	2,092,659			2,092,659			2,092,659			2,092,659			2,092,659		
	4073212		2,092,659			2,092,659			2,092,659			2,092,659			2,092,659	
Storm Reserve Replenishment																
	6700400	11,396,205			11,396,205			11,396,205			11,396,205			11,396,205		
	2281000											10,286,668.88				
	2281100		11,396,205			11,396,205			11,396,205			1,109,536.26			11,396,205	
Calculated Difference		863,173			1,928,835			2,325,413			1,777,204			(49,102)		
Difference between Tax Reform and Storm																
	4073212	863,173			1,928,835	-		2,325,413			1,777,204					
	2540612		863,173			1,928,835			2,325,413			1,777,204				
	2540612													49,102	49,102	
	4074212															
accumulated 254 balance		13,257,797			13,093,973			13,326,727			13,011,272			10,869,510		
	2281000		0			0			0			10,286,668.88			21,682,874.02	
	2281100	23,901,946.53			12,505,741.39			1,109,536.26			-			-		
	4073212		(1,229,486)	-		(163,824)	-		232,754	-		(315,455)	-		(2,092,659)	-
	4074212	-	-	-	-	-	-	-	-	-	-	-	-	-	49,102	-
		10,166,719			11,232,381			11,628,959			11,080,750			9,254,443		
		7,589,964			8,385,534			8,681,599			8,272,334			6,908,905		
		(7,589,964)			(8,385,534)			(8,681,599)			(8,272,334)			(6,908,905)		
		-			-			-			-			-		

Federal Consolidating Report by Month - Report #51004

2018 Budget

Tampa Electric Company

All January Through Return to Provision Activity

		October			November			December			Total		
Taxable Income		Tax Reform $41,811,849	Corp Budget $40,796,048	Difference $1,015,801	Tax Reform $24,745,009	Corp Budget $24,815,511	Difference ($70,502)	Tax Reform $33,929,092	Corp Budget $33,688,954	Difference $240,138	Tax Reform $457,741,869	Corp Budget $452,977,005	Difference $4,764,864
Statutory Tax Rate		0.25345	0.38575		0.25345	0.38575		0.25345	0.38575		0.25345	0.38575	
		10,597,213	15,737,076	(5,139,862)	6,271,623	9,572,583	(3,300,961)	8,599,328	12,995,514	(4,396,186)	116,014,677	174,735,880	(58,721,203)
Solar ITC Basis		23,076	38,460		23,076	38,460		23,076	38,460		125,919	209,865	
Excess DIT (estimate)		(1,797,601)	(17,037)	(1,780,564)	(1,797,601)	(16,621)	(1,780,880)	(1,797,601)	(16,909)	(1,780,692)	(21,571,215)	(198,486)	(21,372,729)
Medicare Part D		25,271	25,271	-	25,271	25,271	-	25,271	25,271	-	303,252	303,252	-
ITC Amort		(212,895)	(212,895)	-	(212,895)	(212,895)	-	(212,895)	(212,895)	-	(1,453,868)	(1,453,868)	-
R&D Tax Credit		-	-	-	-	-	-	(4,240,218)	(4,240,218)	-	(5,308,968)	(5,308,968)	-
Total Income Tax		8,635,064	15,570,875	(6,920,427)	4,309,473	9,406,798	(5,081,941)	2,396,961	8,589,223	(6,176,878)	88,109,796	168,287,674	(80,093,932)
Deferred Revenue													
		11,920,602			11,920,602			11,920,602			107,285,422		
			11,920,602			11,920,602			11,920,602			107,285,422	
Tax Reform Budgeted Surveillance Report													
Tax Benefit Grossed up		9,269,877			6,807,234			8,273,897			107,285,422		
Tax Benefit Grossed up (Per Surveillance Report)		8,881,137			6,483,622			7,954,347			102,565,846		
	4073212												
	2540612										18,833,933		
												18,833,933	
Reverse Deferred Revenue over 9 months													
	2540612	2,092,659			2,092,659			2,092,659			18,833,933		
	4073212		2,092,659			2,092,659			2,092,659			18,833,933	
Storm Reserve Replenishment													
	6700400	11,396,205			11,396,205			11,396,205			102,565,846		
	2281000		11,396,205			11,396,205			11,396,205			55,871,489	
	2281100											46,694,357	
									(11,293)				
Calculated Difference		(422,409)			(2,819,924)			(1,349,199)					
Difference between Tax Reform and Storm													
	4073212										6,894,625		
	2540612											6,894,625	
	2540612	422,409			2,819,924			1,349,199			6,894,625		
	4074212		422,409			2,819,924			1,349,199			6,894,625	
					3,441,858			0		Net 2540612	0		
accumulated 254 balance	2281000	8,354,441	33,079,079.15			44,475,284.29			55,871,489.42				
	2281100	-			-								
	4073212	-	(2,092,659)	-	-	(2,092,659)	-	-	(2,092,659)				
	4074212	-	422,409	-	-	2,819,924	-	-	1,349,199				
		8,881,137			6,483,622			7,954,347			102,565,846		
		6,630,212			4,840,348			5,938,318			76,570,532		
		(6,630,212)			(4,840,348)			(5,938,318)			(76,570,532)		
		-			-			-			-		

TAMPA ELECTRIC COMPANY
DOCKET NO. 20180045-EI
OPC'S FIRST REQUEST FOR
PRODUCTION OF DOCUMENTS
FILED: APRIL 23, 2018

TAMPA ELECTRIC COMPANY
(In $ Thousands)

		BUDGET 2018 JAN	BUDGET 2018 FEB	BUDGET 2018 MAR	BUDGET 2018 APR	BUDGET 2018 MAY	BUDGET 2018 JUN	BUDGET 2018 JUL	BUDGET 2018 AUG	BUDGET 2018 SEP	BUDGET 2018 OCT	BUDGET 2018 NOV	BUDGET 2018 DEC	TOTAL
Income Taxes	(Without Tax Reform)	9,255.87	8,989.80	8,600.06	10,832.82	17,932.48	19,996.76	21,503.26	21,670.37	16,049.65	15,580.22	9,270.19	8,606.08	168,287.56
Income Taxes	(With Tax Reform)	4,278.48	4,102.64	3,724.97	5,315.76	9,975.90	11,206.18	12,402.32	12,998.46	8,807.03	8,629.75	4,196.03	2,380.93	88,018.45
	Variance	**4,977.39**	**4,887.16**	**4,875.09**	**5,517.06**	**7,956.58**	**8,790.58**	**9,100.95**	**8,671.91**	**7,242.62**	**6,950.47**	**5,074.15**	**6,225.16**	**80,269.11**
76.6		0.9539	0.9539	0.9539	0.9539	0.9539	0.9539	0.9539	0.9539	0.9539	0.9539	0.9539	0.9539	
80.3														
0.9539														
	Tax Reform Benefit SR NOI	4,748.04	4,661.97	4,650.46	5,262.85	7,589.96	8,385.53	8,681.60	8,272.33	6,908.90	6,630.21	4,840.35	5,938.32	**76,570.53**
	Gross up	0.74655	0.74655	0.74655	0.74655	0.74655	0.74655	0.74655	0.74655	0.74655	0.74655	0.74655	0.74655	
	Gross up Benefit	**6,359.98**	**6,244.68**	**6,229.27**	**7,049.56**	**10,166.72**	**11,232.38**	**11,628.96**	**11,080.75**	**9,254.44**	**8,881.14**	**6,483.62**	**7,954.35**	**102,565.85** /9
														11,396.21
	Storm Reserve				**11,396.21**	**11,396.21**	**11,396.21**	**11,396.21**	**11,396.21**	**11,396.21**	**11,396.21**	**11,396.21**	**11,396.21**	**102,565.89**

12

TECO Response to OPC 2nd Production of Documents Nos. 6-8.

(See additional files contained on Staff Hearing Exhibit CD/USB for 8.)

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20180045-EI EXHIBIT: 12
PARTY: STAFF – (DIRECT)
DESCRIPTION: Valerie Strickland; Bill Ashburn; Alan D. Felsenthal; Jeffrey S. Chronister

BEFORE THE

FLORIDA PUBLIC SERVICE COMMISSION

In re: Consideration of the tax impacts associated with Tax Cuts and Jobs Act of 2017 for Tampa Electric Company.	))))	**DOCKET NO. 20180045-EI FILED: APRIL 30, 2018**

TAMPA ELECTRIC COMPANY'S

ANSWERS TO SECOND REQUEST FOR

PRODUCTION OF DOCUMENTS (NOS. 6 - 8)

OF

OFFICE OF PUBLIC COUNSEL

Tampa Electric files this its Answers to Production of Documents (Nos. 6 - 8) propounded and served on March 30, 2018 by the Office Of Public Counsel .

TAMPA ELECTRIC COMPANY
DOCKET NO. 20180045-EI
INDEX TO STAFF'S SECOND REQUEST FOR PRODUCTION OF DOCUMENTS (NOS. 6 - 8)

Number	Witness	Subject	Bates Stamped Pages
6	Ashburn	Please provide a copy of the Company's cost of service study file in Excel from its last rate case with formulas and cross references intact.	1
7	Strickland	Please provide a copy of journal entries and journal entry workpapers showing how the Company identified and recorded amounts of EADIT as of December 31, 2017.	2
8	Strickland	From the Company's last rate case, please provide a copy of the Company's documents showing whether or not the Company included income tax debit/credit associated with the domestic production activities deduction under Section 199 of the Internal Revenue Code. If available in Excel, please provide with formulas and cross references intact.	3 – 4

Valerie Strickland
Director, Corporate Taxes

Tampa Electric Company
702 N. Franklin Street
Tampa, Florida 33602

TAMPA ELECTRIC COMPANY
DOCKET NO. 20180045-EI
OPC'S SECOND REQUEST FOR
PRODUCTION OF DOCUMENTS
DOCUMENT NO. 6
BATES STAMPED PAGE: 1
FILED: APRIL 30, 2018

6. Please provide a copy of the Company's cost of service study file in Excel from its last rate case with formulas and cross references intact.

A. See the company's response to OPC's Second Set of Interrogatories, No. 18, Excel file titled, "(BS 27) IRR 18-COS Dkt 20130040.xlsm."

20180045-EI Staff Hearing Exhibits 00145

7. Please provide a copy of journal entries and journal entry workpapers showing how the Company identified and recorded amounts of EADIT as of December 31, 2017.

A. See the company's response to OPC's First Request for Production of Documents, No. 1 and 3.

TAMPA ELECTRIC COMPANY
DOCKET NO. 20180045-EI
OPC'S SECOND REQUEST FOR
PRODUCTION OF DOCUMENTS
DOCUMENT NO. 8
BATES STAMPED PAGES: 3 – 4
FILED: APRIL 30, 2018

8. From the Company's last rate case, please provide a copy of the Company's documents showing whether or not the Company included income tax debit/credit associated with the domestic production activities deduction under Section 199 of the Internal Revenue Code. If available in Excel, please provide with formulas and cross references intact.

A. See the Excel file "(BS 4) POD 8 C-22 MFR.xlsx" for the historical and projected test year periods submitted in Docket No. 130040-EI.

13

TECO Response to OPC 3rd Production of Documents No. 9

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20180045-EI EXHIBIT: 13
PARTY: STAFF – (DIRECT)
DESCRIPTION: Valerie Strickland; Bill Ashburn; Alan D. Felsenthal; Jeffrey S.

BEFORE THE

FLORIDA PUBLIC SERVICE COMMISSION

In re: Consideration of the tax impacts associated with Tax Cuts and Jobs Act of 2017 for Tampa Electric Company.	))))	DOCKET NO. 20180045-EI FILED: JUNE 13, 2018

TAMPA ELECTRIC COMPANY'S

ANSWERS TO THIRD REQUEST FOR PRODUCTION OF DOCUMENTS (NO. 9)

OF

OFFICE OF PUBLIC COUNSEL

Tampa Electric Company files this its Answers to Production of Documents (No. 9) propounded and served on May 14, 2018 by the Office of Public Counsel.

TAMPA ELECTRIC COMPANY
DOCKET NO. 20180045-EI
INDEX TO OPC'S THIRD REQUEST FOR PRODUCTION OF DOCUMENTS
(NO. 9)

Number	Subject	Bates Stamped Page
9	Please refer to OPC's third set of interrogatories, No. 25, and provide the Excel files related to this response.	1

TAMPA ELECTRIC COMPANY
DOCKET NO. 20180045-EI
OPC'S THIRD REQUEST FOR
PRODUCTION OF DOCUMENTS
DOCUMENT NO. 9
BATES STAMPED PAGE: 1
FILED: JUNE 13, 2018

*Expediting the responses to requests in **bold** below would help facilitate a timely resolution of this matter.*

9. Please refer to OPC's third set of interrogatories, No. 25, and provide the Excel files related to this response.

A. See response to OPC's third set of interrogatories number 25.

14

TECO Response to OPC 4th Production of Documents No. 10.

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20180045-EI EXHIBIT: 14
PARTY: STAFF – (DIRECT)
DESCRIPTION: Valerie Strickland; Bill Ashburn; Alan D. Felsenthal; Jeffrey S. Chronister

BEFORE THE

FLORIDA PUBLIC SERVICE COMMISSION

In re: Consideration of the tax impacts associated with Tax Cuts and Jobs Act of 2017 for Tampa Electric Company.	))))	DOCKET NO. 20180045-EI FILED: JUNE 22, 2018

TAMPA ELECTRIC COMPANY'S

ANSWERS TO FOURTH REQUEST FOR PRODUCTION OF DOCUMENTS (NO. 10)

OF

OFFICE OF PUBLIC COUNSEL

Tampa Electric Company files this its Answers to Production of Documents (No. 10) propounded and served on May 23, 2018 by the Office of Public Counsel.

TAMPA ELECTRIC COMPANY
DOCKET NO. 20180045-EI
INDEX TO OPC'S FOURTH REQUEST FOR PRODUCTION OF DOCUMENTS
(NO. 10)

Number	Subject	Bates Stamped Page
10	Please produce any and all analyses prepared by or for the Company showing the calculation of the amount of excess ADIT created by the federal Tax Cuts and Jobs Act related to recording Cost of Removal. Please produce all documents related to the referenced analyses.	1

TAMPA ELECTRIC COMPANY
DOCKET NO. 20180045-EI
OPC'S FOURTH REQUEST FOR
PRODUCTION OF DOCUMENTS
DOCUMENT NO. 10
BATES STAMPED PAGE: 1 – 17
FILED: JUNE 22, 2018

10. Please produce any and all analyses prepared by or for the Company showing the calculation of the amount of excess ADIT created by the federal Tax Cuts and Jobs Act related to recording Cost of Removal. Please produce all documents related to the referenced analyses.

A. See attached file.

TECO Cost of Removal Accrual Breakout and Unprotected Excess DIT Amortization Project

After the 2017 tax year return case was finalized in addition to the allocation of 2017 book depreciation, the PowerTax Case #271 was rolled forward to the 2018 tax year.

Until the beginning of the 2018 tax year, the cost of removal accrual portion of the total book accumulated reserve was included in the timing differences of all method/life and book overhead cost components.

The cost of removal accrual balance, according to GAAP Financial Statements for ending 2017 was found to be as follows:

- TEC : $341,959,741.69 – $132,137,284.49 (Dismantling Cost held in the Provision system, not PowerTax) = $209,822,457.20
- PGS : $175,612,972.73
- NMG : $124,389,505.44

We removed the cost of removal accrual from all items that it was included in by taking the following steps:

- Reestablish the beginning 2018 life only book accumulated depreciation on all method/life and basis difference deferred tax records.
- Take the difference between what the reserve was by cost component and what it is determined to be using the life only total book accumulated depreciation and set it aside by company, tax class, vintage and ARAM rate.
- Reestablish the beginning deferred income tax balance on all method/life and basis difference deferred tax records using the new timing difference.
- Establish new tax depreciation and deferred income tax records on the cost of removal accrual using the original records ARAM rate.

After finishing this process, the total beginning 2018 deferred income tax balance has not changed, nor the total timing difference. We have extracted the cost of removal accrual balance from all cost components it was included with and isolated it into a separate reportable item.

We have embarked on this process because cost of removal is an unprotected deferred income tax item.

The next step was to extract the excess deferred income tax amounts from all unprotected items and isolate them for reversal using a prescribed straight line amortization.

The excess deferred income balance at the cost component and tax record level of detail was calculated to be:

Current Deferred Income Tax Balance – Current Timing Difference Balance * 21%

All excess deferred income tax was set aside and two tax records for each company, tax class, and vintage were created. The two tax records offset each other so no new basis or subsequent depreciation is reported. The records are set to depreciate in the following prescribed methods and lives by company:

- TEC – Straight Line amortization over 10 years with a full year of depreciation in the first year
- PGS - Straight Line amortization over 10 years with a full year of depreciation in the first year
- NMG - Straight Line amortization over 33 years with a full year of depreciation in the first year

The federal offset for state taxes was administered using the same methodology.

PowerTax Reports for analysis:

- Report #248 – Beginning Timing Difference Support – By cost component for a given company, jurisdiction and tax year the tax basis, tax accumulated depreciation, book basis and book accumulated depreciation are used to support the beginning timing difference calculation.
- Report #249 – Ending Timing Difference Support - By cost component for a given company, jurisdiction and tax year the tax basis, tax accumulated depreciation, book basis and book accumulated depreciation are used to support the ending timing difference calculation.
- Report #257A – Deferred Income Tax Summary Report – By cost component for a given company, jurisdiction and tax year the beginning timing difference, timing difference activity for providing, timing difference activity for reversing, ending timing difference, beginning deferred income tax balance, deferred income tax provision, deferred income tax reversal, ending deferred income tax balance, beginning FAS109 liability, ending FAS109 liability, beginning regulatory asset, beginning regulatory liability, ending regulatory asset, and ending regulatory liability are reported.

Tampa Electric
PowerTax Deferred Tax Recovery Report for Basis Differences - Ending Balances
FL OPS MASTER CASE Amort w. 2018

BEFORE ARAM IMPLEMENTATION

Grouped By: Total Tax Classes

Tax Year End: 2017	Compliance Tax Basis w/o Ord Retires	Compliance Tax Reserve w/o Ord Retires	Tax Basis			Financial Book Basis	Financial Book Reserve	Book Basis			Timing Difference
			Gross Plant	Accum Depr	Net Plant			Gross Plant	Accum Depr	Net Plant	
Jurisdiction: Federal											
Fed Method/Life	$5,063,746,699	$3,643,858,323	$4,723,744,982	$3,303,856,607	$1,419,888,376	$6,418,770,204	$2,028,128,321	$6,418,770,204	$2,028,128,321	$4,390,641,883	($2,970,753,507)
Depreciation Difference	**$5,063,746,699**	**$3,643,858,323**	**$4,723,744,982**	**$3,303,856,607**	**$1,419,888,376**	**$6,418,770,204**	**$2,028,128,321**	**$6,418,770,204**	**$2,028,128,321**	**$4,390,641,883**	**($2,970,753,507)**
Fed AFUDC DEBT	$0	$0	$0	$0	$0	$66,631,254	$16,016,500	$66,631,254	$16,016,500	$50,614,755	($50,614,755)
Fed ANTI-CHURNING	$0	$0	$0	$0	$0	$15,543,847	$2,444,398	$15,543,847	$2,444,398	$13,099,449	($13,099,449)
Fed BOOK ONLY	$0	$0	$0	$0	$0	$6,861,452	$2,516,779	$6,861,452	$2,516,779	$4,344,674	($4,344,674)
Fed BOOK ONLY FED	$0	$0	$0	$0	$0	$141,809,631	$119,596,804	$141,809,631	$119,596,804	$22,212,828	($22,212,828)
Fed FAS106-BOOK	$0	$0	$0	$0	$0	$1,810,592	$968,100	$1,810,592	$968,100	$842,493	($842,493)
Fed FAS112-BOOK	$0	$0	$0	$0	$0	$328,867	$674,149	$328,867	$674,149	($345,282)	$345,282
Fed HANDICAP FACILITIES	$0	$0	$0	$0	$0	$80,193	$39,717	$80,193	$39,717	$40,476	($40,476)
Fed PENSIONS	$0	$0	$0	$0	$0	$975,914	$529,749	$975,914	$529,749	$446,165	($446,165)
Fed RECONCILE DIFF FED	$0	$0	$0	$0	$0	($184,820)	($68,973)	($184,820)	($68,973)	($115,847)	$115,847
Fed Repair 481A Adds	$0	$0	$0	$0	$0	$1,386,069,542	$430,154,768	$1,386,069,542	$430,154,768	$955,914,774	($955,914,774)
Fed Repair 481A Adds Stat Sampl	$0	$0	$0	$0	$0	$67,572,476	$17,779,148	$67,572,476	$17,779,148	$49,793,328	($49,793,328)
Fed Repair 481A Ret	$0	$0	$0	$0	$0	($455,011,716)	($63,796,340)	($455,011,716)	($63,796,340)	($391,215,376)	$391,215,376
Fed Repair 481A Ret Stat Sample	$0	$0	$0	$0	$0	($8,504,482)	($1,893,967)	($8,504,482)	($1,893,967)	($6,610,514)	$6,610,514
Fed REPAIR ALLOWANCE	$0	$0	$0	$0	$0	$18,179,047	$10,821,989	$18,179,047	$10,821,989	$7,357,058	($7,357,058)
Fed STORM	$0	$0	$0	$0	$0	($6,532,239)	($2,997,544)	($6,532,239)	($2,997,544)	($3,534,695)	$3,534,695
Fed Tax Expensing	$0	$0	$0	$0	$0	$687,490,939	$61,535,592	$687,490,939	$61,535,592	$625,955,347	($625,955,347)
Book Overhead	**$0**	**$0**	**$0**	**$0**	**$0**	**$1,923,120,498**	**$594,320,867**	**$1,923,120,498**	**$594,320,867**	**$1,328,799,631**	**($1,328,799,631)**
Fed AFUDC EQUITY FT	$0	$0	$0	$0	$0	$177,037,381	$54,572,065	$177,037,381	$54,572,065	$122,465,315	($122,465,315)
Fed BOOK ONLY NO DIT FED FT	$0	$0	$0	$0	$0	$11,461,110	$11,461,110	$11,461,110	$11,461,110	$0	$0
Book Overhead	**$0**	**$0**	**$0**	**$0**	**$0**	**$188,498,490**	**$66,033,175**	**$188,498,490**	**$66,033,175**	**$122,465,315**	**($122,465,315)**
Fed ADMIN & GEN CAPITALIZED	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Fed AMORT ACQUISITION ADJU	($1,284,776)	($883,024)	($1,284,776)	($883,024)	($401,753)	$0	$0	$0	$0	$0	($401,753)
Fed CAP BOOK DEPR	($2,975,241)	($2,799,449)	($2,975,241)	($2,799,449)	($175,791)	$0	$0	$0	$0	$0	($175,791)
Fed CAP DEPR - FED	$12,806,478	$8,699,405	$12,806,478	$8,699,405	$4,107,073	$0	$0	$0	$0	$0	$4,107,073
Fed CAPT INTEREST FOR TAX ((	$322,442,079	$190,333,680	$322,442,079	$190,333,680	$132,108,399	$0	$0	$0	$0	$0	$132,108,399
Fed CIAC	$197,094,466	$115,613,613	$197,094,466	$115,613,613	$81,480,853	$0	$0	$0	$0	$0	$81,480,853
Fed COR/Dismantlement Capitaliz	$50,821,594	$25,585,843	$50,821,594	$25,585,843	$25,235,751	$0	$0	$0	$0	$0	$25,235,751
Fed FAS106-TAX	$8,747,655	$1,414,263	$8,747,655	$1,414,263	$7,333,392	$0	$0	$0	$0	$0	$7,333,392
Fed PENSION-TAX	$42,817,319	$10,646,525	$42,817,319	$10,646,525	$32,170,794	$0	$0	$0	$0	$0	$32,170,794
Fed RECONCILE TAX DIFF	$63,564	$63,564	$63,564	$63,564	$0	$0	$0	$0	$0	$0	$0
Fed Repair 481A Adds Bonus Adjs	$203,803,352	$114,373,767	$203,803,352	$114,373,767	$89,429,584	$0	$0	$0	$0	$0	$89,429,584

Tampa Electric
PowerTax Deferred Tax Recovery Report for Basis Differences - Ending Balances
FL OPS MASTER CASE Amort w. 2018

Grouped By: Total Tax Classes

Tax Year End: 2017	Compliance Tax Basis w/o Ord Retires	Compliance Tax Reserve w/o Ord Retires	Tax Basis			Financial Book Basis	Financial Book Reserve	Book Basis			Timing Difference
			Gross Plant	Accum Depr	Net Plant			Gross Plant	Accum Depr	Net Plant	
Jurisdiction: Federal											
Fed TAX ADJUSTMENTS	$10,268,761	$8,687,667	$10,268,761	$8,687,667	$1,581,094	$0	$0	$0	$0	$0	$1,581,094
Fed TAX BASIS ADJ - SPECIFIC I	$5,081,145	$5,015,284	$5,081,145	$5,015,284	$65,861	$0	$0	$0	$0	$0	$65,861
Fed Tax Expensing CPI Reversal	($22,040,743)	($5,669,988)	($22,040,743)	($5,669,988)	($16,370,756)	$0	$0	$0	$0	$0	($16,370,756)
Fed TAX ONLY	($1,926,481)	($1,651,531)	($1,926,481)	($1,651,531)	($274,950)	$0	$0	$0	$0	$0	($274,950)
Fed TAX ONLY FED	$39,396,451	$39,355,371	$39,396,451	$39,355,371	$41,080	$0	$0	$0	$0	$0	$41,080
Fed VACATION	$12,063,776	$5,304,882	$12,063,776	$5,304,882	$6,758,894	$0	$0	$0	$0	$0	$6,758,894
Tax Overhead	**$877,179,400**	**$514,089,874**	**$877,179,400**	**$514,089,874**	**$363,089,525**	**$0**	**$0**	**$0**	**$0**	**$0**	**$363,089,525**
Fed SOLAR ITC FT	($7,260,034)	($260,640)	($7,260,034)	($260,640)	($6,999,394)	$0	$0	$0	$0	$0	($6,999,394)
Tax Overhead	**($7,260,034)**	**($260,640)**	**($7,260,034)**	**($260,640)**	**($6,999,394)**	**$0**	**$0**	**$0**	**$0**	**$0**	**($6,999,394)**
Total Tax Classes	**$5,933,666,065**	**$4,157,687,558**	**$5,593,664,348**	**$3,817,685,841**	**$1,775,978,507**	**$8,530,389,193**	**$2,688,482,363**	**$8,530,389,193**	**$2,688,482,363**	**$5,841,906,830**	**($4,065,928,323)**
Jurisdiction Total:	**$5,933,666,065**	**$4,157,687,558**	**$5,593,664,348**	**$3,817,685,841**	**$1,775,978,507**	**$8,530,389,193**	**$2,688,482,363**	**$8,530,389,193**	**$2,688,482,363**	**$5,841,906,830**	**($4,065,928,323)**
Company Total:	**$5,933,666,065**	**$4,157,687,558**	**$5,593,664,348**	**$3,817,685,841**	**$1,775,978,507**	**$8,530,389,193**	**$2,688,482,363**	**$8,530,389,193**	**$2,688,482,363**	**$5,841,906,830**	**($4,065,928,323)**

TAMPA ELECTRIC COMPANY
DOCKET NO. 20180045-EI
OPC'S FOURTH REQUEST FOR
PRODUCTION OF DOCUMENTS
FILED: JUNE 22, 2018

TAMPA ELECTRIC COMPANY
DOCKET NO. 20180045-EI
OPC'S FOURTH REQUEST FOR
PRODUCTION OF DOCUMENTS
FILED: JUNE 22, 2018

PowerTax Deferred Tax Summary Report - Alternate

FL OPS MASTER CASE Amort w. 2018
Tampa Electric

BEFORE ARAM IMPLEMENTATION

Grouped By: Total Tax Classes

Jurisdiction: Federal Tax Year: 2017	Beginning Difference	Provision Difference	Reversal Difference	Flow Through Difference Activity	Ending Difference	Beginning APB11 DFIT Balance	DFIT Prosivion	DFIT Reversal	Ending APB11 DFIT Balance	Beginning FAS109 Liability	End FAS109 Liability @ Stat Rate	Beginning Regulatory Asset	Beginning Regulatory Liability	Ending Regulatory Asset	Ending Regulatory Liability
Fed Method/Life	$2,552,608,863	$516,242,826	($98,098,182)	($0)	$2,970,753,506	$894,193,619	$180,684,989	($34,474,685)	$1,040,403,923	$893,413,102	1,039,763,727	$2,039,407	($2,819,924)	$1,802,441	($2,442,637)
Depreciation Difference	**$2,552,608,863**	**$516,242,826**	**($98,098,182)**	**($0)**	**$2,970,753,506**	**$894,193,619**	**$180,684,989**	**($34,474,685)**	**$1,040,403,923**	**$893,413,102**	**1,039,763,727**	**$2,039,407**	**($2,819,924)**	**$1,802,441**	**($2,442,637)**
Fed AFUDC DEBT	$51,366,206	$749,325	($1,500,777)	($0)	$50,614,755	$17,978,172	$264,871	($527,879)	$17,715,164	$17,978,172	$17,715,164	$0	($0)	$0	($0)
Fed ANTI-CHURNING	$11,992,498	$1,430,222	($323,271)	$0	$13,099,449	$4,197,374	$506,369	($118,936)	$4,584,807	$4,197,374	$4,584,807	$0	($0)	$0	($0)
Fed BOOK ONLY	$4,440,064	$0	($95,390)	$0	$4,344,674	$1,554,022	$0	($33,387)	$1,520,636	$1,554,022	$1,520,636	$0	($0)	$0	($0)
Fed BOOK ONLY FED	$25,925,924	$0	($3,713,097)	$0	$22,212,828	$10,058,623	$0	($1,471,382)	$8,587,241	$9,074,074	$7,774,490	$27,406	($1,011,956)	$20,397	($833,148)
Fed FAS106-BOOK	$889,059	$0	($46,566)	$0	$842,493	$311,170	$0	($16,298)	$294,872	$311,171	$294,872	$0	($0)	$0	($0)
Fed FAS112-BOOK	$1,392,422	($1,668,955)	($68,749)	($0)	($345,282)	$487,348	($589,941)	($18,255)	($120,849)	$487,348	($120,849)	$1	($1)	$1	($1)
Fed HANDICAP FACILITIES	$43,037	$0	($2,561)	$0	$40,476	$15,063	$0	($896)	$14,167	$15,063	$14,167	$0	($0)	$0	($0)
Fed PENSIONS	$468,176	$0	($22,011)	($0)	$446,165	$163,862	$0	($7,704)	$156,158	$163,862	$156,158	$0	($0)	$0	($0)
Fed RECONCILE DIFF FED	($116,092)	$0	$246	$0	($115,847)	($40,632)	$0	$86	($40,546)	($40,632)	($40,546)	($0)	$0	$0	$0
Fed Repair 481A Adds	$1,033,258,991	$0	($77,344,217)	$0	$955,914,774	$361,640,647	$0	($27,070,476)	$334,570,171	$361,640,647	$334,570,171	$0	($0)	$0	($0)
Fed Repair 481A Adds Stat Sampl	$52,318,173	$0	($2,524,845)	$0	$49,793,328	$18,311,361	$0	($883,696)	$17,427,665	$18,311,361	$17,427,665	$0	$0	$0	$0
Fed Repair 481A Ret	($406,350,380)	$0	$15,135,004	$0	($391,215,376)	($142,222,633)	$0	$5,297,251	($136,925,382)	)142,222,633)	)136,925,382)	($0)	$0	($0)	($0)
Fed Repair 481A Ret Stat Sample	($6,893,329)	$0	$282,814	$0	($6,610,514)	($2,412,665)	$0	$98,985	($2,313,680)	($2,412,665)	($2,313,680)	($0)	$0	($0)	$0
Fed REPAIR ALLOWANCE	$7,689,924	$0	($332,866)	$0	$7,357,058	$2,691,474	$0	($116,503)	$2,574,970	$2,691,474	$2,574,970	$0	($0)	$0	($0)
Fed STORM	($3,684,120)	$0	$149,425	$0	($3,534,695)	($1,289,442)	$0	$52,299	($1,237,143)	($1,289,442)	($1,237,143)	($0)	$0	($0)	$0
Fed Tax Expensing	$514,328,517	$128,601,788	($16,974,958)	$0	$625,955,347	$180,014,981	$45,461,529	($6,392,139)	$219,084,371	$180,014,981	$219,084,371	$0	($0)	($0)	($0)
Book Overhead	**$1,287,069,070**	**$129,112,380**	**($87,381,819)**	**($0)**	**$1,328,799,631**	**$451,458,724**	**$45,642,828**	**($31,208,930)**	**$465,892,623**	**$450,474,174**	**$465,079,871**	**$27,408**	**($1,011,958)**	**$20,399**	**($833,150)**
Fed AFUDC EQUITY FT	$129,911,576	$0	$0	($7,446,261)	$122,465,315	$5	$0	$0	$5	$45,469,052	$42,862,860	$45,469,047	$0	$42,862,855	$0
Fed BOOK ONLY NO DIT FED FT	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Book Overhead	**$129,911,576**	**$0**	**$0**	**($7,446,261)**	**$122,465,315**	**$5**	**$0**	**$0**	**$5**	**$45,469,052**	**$42,862,860**	**$45,469,047**	**$0**	**$42,862,855**	**$0**
Fed ADMIN & GEN CAPITALIZED	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Fed AMORT ACQUISITION ADJUS	$438,091	$0	($36,338)	$0	$401,753	$153,332	$0	($12,718)	$140,613	$153,332	$140,613	$0	($0)	$0	($0)
Fed CAP BOOK DEPR	$293,196	$0	($117,405)	$0	$175,791	$102,619	$0	($41,092)	$61,527	$102,619	$61,527	$0	($0)	$0	($0)
Fed CAP DEPR - FED	($4,456,505)	($181,055)	$530,487	$0	($4,107,073)	($1,559,777)	($65,838)	$188,140	($1,437,476)	($1,559,777)	($1,437,475)	($0)	$0	($0)	$0
Fed CAPT INTEREST FOR TAX ((	($139,648,677)	($7,178,151)	$16,088,075	($1,369,646)	($132,108,399)	($48,876,636)	($2,622,929)	$5,741,332	($45,758,233)	($48,877,037)	($46,237,940)	($452)	$51	($479,732)	$26
Fed CIAC	($77,390,706)	($11,948,587)	$7,858,441	$0	($81,480,853)	($27,086,747)	($4,361,396)	$2,929,844	($28,518,298)	($27,086,747)	($28,518,298)	($0)	$0	($0)	$0
Fed COR/Dismantlement Capitaliz	($27,718,652)	($282,062)	$2,764,964	$0	($25,235,751)	($9,701,528)	($102,568)	$971,584	($8,832,513)	($9,701,528)	($8,832,513)	($0)	$0	($0)	$0
Fed FAS106-TAX	($2,875,887)	($4,707,152)	$249,647	$0	($7,333,392)	($1,006,561)	($1,743,317)	$183,190	($2,566,687)	($1,006,561)	($2,566,687)	($0)	$0	($0)	$0
Fed PENSION-TAX	($18,537,784)	($15,370,957)	$1,737,947	$0	($32,170,794)	($6,488,225)	($5,692,709)	$921,156	($11,259,778)	($6,488,225)	($11,259,778)	($0)	$0	($0)	$0
Fed RECONCILE TAX DIFF	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Fed Repair 481A Adds Bonus Adjs	($99,667,097)	$0	$10,237,513	$0	($89,429,584)	($34,883,484)	$0	$3,583,129	($31,300,355)	($34,883,484)	($31,300,355)	($0)	$0	($0)	$0
Fed TAX ADJUSTMENTS	($2,021,114)	$0	$440,020	$0	($1,581,094)	($707,390)	$0	$154,007	($553,383)	($707,390)	($553,383)	($0)	$0	($0)	$0
Fed TAX BASIS ADJ - SPECIFIC F	($83,807)	$0	$17,946	$0	($65,861)	($29,333)	$0	$6,281	($23,051)	($29,333)	($23,051)	$0	$0	$0	$0

PowerTax Deferred Tax Summary Report - Alternate

FL OPS MASTER CASE Amort w. 2018
Tampa Electric

Grouped By: Total Tax Classes

Jurisdiction: Federal Tax Year: 2017	Beginning Difference	Provision Difference	Reversal Difference	Flow Through Difference Activity	Ending Difference	Beginning APB11 DFIT Balance	DFIT Prosivion	DFIT Reversal	Ending APB11 DFIT Balance	Beginning FAS109 Liability	End FAS109 Liability @ Stat Rate	Beginning Regulatory Asset	Beginning Regulatory Liability	Ending Regulatory Asset	Ending Regulatory Liability
Fed Tax Expensing CPI Reversal	$1,246,306	$13,851,736	($115,987)	$1,388,701	$16,370,756	$436,207	$5,103,574	($296,062)	$5,243,719	$436,207	$5,729,764	$0	($0)	$486,045	($0)
Fed TAX ONLY	$291,381	$0	($16,431)	$0	$274,950	$101,983	$0	($5,751)	$96,232	$101,983	$96,232	($0)	($0)	$0	($0)
Fed TAX ONLY FED	($44,239)	$0	$3,159	$0	($41,080)	($15,419)	$0	$1,096	($14,323)	($15,484)	($14,378)	($64)	$0	($55)	$0
Fed VACATION	($6,561,834)	($917,969)	$720,909	$0	($6,758,894)	($2,296,642)	($339,974)	$271,003	($2,365,613)	($2,296,642)	($2,365,613)	($0)	$0	($0)	$0
Tax Overhead	**($376,737,329)**	**($26,734,196)**	**$40,362,945**	**$19,055**	**($363,089,525)**	**($131,857,599)**	**($9,825,157)**	**$14,595,139**	**($127,087,617)**	**($131,858,065)**	**($127,081,334)**	**($518)**	**$52**	**$6,257**	**$27**
Fed SOLAR ITC FT	$1,550,818	$0	$0	$5,448,576	$6,999,394	$0	$0	$0	$0	$542,786	$2,449,788	$542,786	$0	$2,449,788	$0
Tax Overhead	**$1,550,818**	**$0**	**$0**	**$5,448,576**	**$6,999,394**	**$0**	**$0**	**$0**	**$0**	**$542,786**	**$2,449,788**	**$542,786**	**$0**	**$2,449,788**	**$0**
Total Tax Classes	**$3,594,402,998**	**$618,621,010**	**($145,117,056)**	**($1,978,630)**	**$4,065,928,322**	**$1,213,794,749**	**$216,502,660**	**($51,088,476)**	**$1,379,208,933**	**$1,258,041,049**	**$1,423,074,913**	**$48,078,130**	**($3,831,829)**	**$47,141,740**	**($3,275,760)**
Jurisdiction Totals:	**$3,594,402,998**	**$618,621,010**	**($145,117,056)**	**($1,978,630)**	**$4,065,928,322**	**$1,213,794,749**	**$216,502,660**	**($51,088,476)**	**$1,379,208,933**	**$1,258,041,049**	**$1,423,074,913**	**$48,078,130**	**($3,831,829)**	**$47,141,740**	**($3,275,760)**
Company Totals:	**$3,594,402,998**	**$618,621,010**	**($145,117,056)**	**($1,978,630)**	**$4,065,928,322**	**$1,213,794,749**	**$216,502,660**	**($51,088,476)**	**$1,379,208,933**	**$1,258,041,049**	**$1,423,074,913**	**$48,078,130**	**($3,831,829)**	**$47,141,740**	**($3,275,760)**

TAMPA ELECTRIC COMPANY
DOCKET NO. 20180045-EI
OPC'S FOURTH REQUEST FOR
PRODUCTION OF DOCUMENTS
FILED: JUNE 22, 2018

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20180045-EI Staff Hearing Exhibits 00161

Tampa Electric Company

M Item	M-1	REPORT 51051	ADJUSTMENT		REPORT 257	Excess DIT Provision	Excess DIT Adj	Excess DIT Total Excess	Normalization	
T505	AFUDC EQUITY	(189,962,004)	-		(189,962,004)	25,131,973	-	25,131,973	Unprotected	
T504	AMORTIZATION FED	(169,004,894)	(1,232,002)		(170,236,896)	23,660,685	172,480	23,833,165	Unprotected	Code Sec 169 Unprotected
T504	AMORTIZATION STATE	(169,004,894)	(1,232,002)	B	(170,236,896)	(1,301,338)	(9,486)	(1,310,824)	Unprotected	Code Sec 169 Unprotected
T560	CIAC	151,141,690	(69,660,837)		81,480,853	(19,996,046)	9,216,129	(10,779,917)	Protected	IRS Notice 87-82 Book is not grossing-up for Tax CIAC
T565	COST OF REMOVAL	(514,365,658)	724,188,118		209,822,460	68,050,577	(95,810,088)	(27,759,511)	Unprotected	
T500	DEPRECIATION - BOOK	(12,596,149)	12,596,149			1,666,471	(1,666,471)	-	Protected	
T502	DEPRECIATION - BOOK TAX DIFF FED	(2,467,663,268)	(355,107,919)		(2,822,771,187)	345,472,858	49,715,109	395,187,966	Protected	
T503	DEPRECIATION - BOOK TAX DIFF STATE	(1,793,631,218)	(397,264,729)	B	(2,190,895,947)	(13,810,960)	(3,058,938)	(16,869,899)	Protected	
T570	DISMANTLEMENT COSTS	125,943,563	-	B	125,943,563	(16,662,333)	-	(16,662,333)	Unprotected	
T575	G/L - SALE OF ASSETS	79,543	(79,543)		-	(10,524)	10,524	-	Unprotected	
T510	AFUDC EQUITY - DEPR	65,695,049	1,801,640		67,496,689	(8,691,455)	(238,357)	(8,929,812)	Unprotected	
T580	REPAIRS CAPITALIZED ON BOOKS	(1,213,986,281)	(95,619,434)		(1,309,605,715)	160,610,385	12,650,451	173,260,836	Unprotected	
T590	SEC 263A INTEREST CAP	216,688,306	(156,033,952)		60,654,354	(28,667,863)	20,643,292	(8,024,571)	Unprotected	CPI, CPI REVERSAL, AFUDC DEBT
T591	SEC 263A INDIRECT COSTS	41,418,357	(34,484,151)		6,934,206.00	(5,479,649)	4,562,253	(917,395)	Unprotected	EVERYTHING ELSE
N	SOLAR ITC	258,917	-		258,917	(36,248)	-	(36,248)	Unprotected	
	Total	(5,928,988,942)	(372,128,661)	A	**(6,301,117,603)**	529,936,533	(3,813,103)	526,123,429		
		-			Per Report 257	(0)				
	Fed	**(4,092,296,393)**	**26,368,070**		**(4,065,928,323)**	= A - B				
	State	**(3,418,523,260)**	**(15,788,741)**		**(3,427,053,689)**					
					-					

Note: *Historically in Provision all plant related timing difference would reverse through the depreciation line. In an effort to realign these items the adjustment column is allocating the respective depreciation reversal to each line, in addition to the 2017 tax return true-up (RTP).*

20180045-EI Staff Hearing Exhibits 00162

TAMPA ELECTRIC COMPANY
DOCKET NO. 20180045-EI
OPC'S FOURTH REQUEST FOR
PRODUCTION OF DOCUMENTS
FILED: JUNE 22, 2018

Tampa Electric
PowerTax Deferred Tax Recovery Report for Basis Differences
FL OPS MASTER CASE Amort w. 2018

AFTER ARAM IMPLEMENTATION

Grouped By: Total Tax Classes

Tax Year Beg: 2018	Compliance Tax Basis w/o Ord Retires	Compliance Tax Reserve w/o Ord Retires	Tax Basis			Financial Book Basis	Financial Book Reserve	Book Basis			Timing Difference
			Gross Plant	Accum Depr	Net Plant			Gross Plant	Accum Depr	Net Plant	
Jurisdiction: Federal											
COR Reserve	$14	$0	$14	$0	$14	$14	$209,822,460	$14	$209,822,460	($209,822,446)	$209,822,460
Fed Method/Life	$5,063,746,699	$3,643,858,323	$4,723,744,982	$3,303,856,607	$1,419,888,376	$6,418,770,204	$2,005,873,745	$6,418,770,204	$2,005,873,745	$4,412,896,459	($2,993,008,083)
Depreciation Difference	**$5,063,746,713**	**$3,643,858,323**	**$4,723,744,997**	**$3,303,856,607**	**$1,419,888,390**	**$6,418,770,218**	**$2,215,696,204**	**$6,418,770,218**	**$2,215,696,204**	**$4,203,074,014**	**($2,783,185,624)**
Federal Amortization	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Depreciation Difference	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Fed AFUDC DEBT	$0	$0	$0	$0	$0	$66,631,254	$11,547,965	$66,631,254	$11,547,965	$55,083,289	($55,083,289)
Fed ANTI-CHURNING	$0	$0	$0	$0	$0	$15,543,847	$1,951,827	$15,543,847	$1,951,827	$13,592,020	($13,592,020)
Fed BOOK ONLY	$0	$0	$0	$0	$0	$6,861,452	$1,833,762	$6,861,452	$1,833,762	$5,027,690	($5,027,690)
Fed BOOK ONLY FED	$0	$0	$0	$0	$0	$141,809,631	$95,343,244	$141,809,631	$95,343,244	$46,466,387	($46,466,387)
Fed FAS106-BOOK	$0	$0	$0	$0	$0	$1,810,592	$742,450	$1,810,592	$742,450	$1,068,142	($1,068,142)
Fed FAS112-BOOK	$0	$0	$0	$0	$0	$328,867	$494,373	$328,867	$494,373	($165,506)	$165,506
Fed HANDICAP FACILITIES	$0	$0	$0	$0	$0	$80,193	$27,914	$80,193	$27,914	$52,279	($52,279)
Fed PENSIONS	$0	$0	$0	$0	$0	$975,914	$403,733	$975,914	$403,733	$572,181	($572,181)
Fed RECONCILE DIFF FED	$0	$0	$0	$0	$0	($184,820)	($58,491)	($184,820)	($58,491)	($126,329)	$126,329
Fed Repair 481A Adds	$0	$0	$0	$0	$0	$1,386,069,542	$388,950,828	$1,386,069,542	$388,950,828	$997,118,714	($997,118,714)
Fed Repair 481A Adds Stat Sampl	$0	$0	$0	$0	$0	$67,572,476	$17,762,001	$67,572,476	$17,762,001	$49,810,475	($49,810,475)
Fed Repair 481A Ret	$0	$0	$0	$0	$0	($455,011,716)	($161,594,364)	($455,011,716)	($161,594,364)	($293,417,352)	$293,417,352
Fed Repair 481A Ret Stat Sample	$0	$0	$0	$0	$0	($8,504,482)	($4,205,062)	($8,504,482)	($4,205,062)	($4,299,420)	$4,299,420
Fed REPAIR ALLOWANCE	$0	$0	$0	$0	$0	$18,179,047	$8,461,573	$18,179,047	$8,461,573	$9,717,474	($9,717,474)
Fed STORM	$0	$0	$0	$0	$0	($6,532,239)	($2,294,301)	($6,532,239)	($2,294,301)	($4,237,938)	$4,237,938
Fed Tax Expensing	$0	$0	$0	$0	$0	$687,490,939	$47,385,531	$687,490,939	$47,385,531	$640,105,408	($640,105,408)
Book Overhead	**$0**	**$0**	**$0**	**$0**	**$0**	**$1,923,120,498**	**$406,752,983**	**$1,923,120,498**	**$406,752,983**	**$1,516,367,515**	**($1,516,367,515)**
Fed AFUDC EQUITY FT	$0	$0	$0	$0	$0	$177,037,381	$54,572,065	$177,037,381	$54,572,065	$122,465,315	($122,465,315)
Fed BOOK ONLY NO DIT FED FT	$0	$0	$0	$0	$0	$11,461,110	$11,461,110	$11,461,110	$11,461,110	$0	$0
Book Overhead	**$0**	**$0**	**$0**	**$0**	**$0**	**$188,498,490**	**$66,033,175**	**$188,498,490**	**$66,033,175**	**$122,465,315**	**($122,465,315)**
Fed ADMIN & GEN CAPITALIZED	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Fed AMORT ACQUISITION ADJU	($1,284,776)	($883,024)	($1,284,776)	($883,024)	($401,753)	$0	$0	$0	$0	$0	($401,753)
Fed CAP BOOK DEPR	($2,975,241)	($2,799,449)	($2,975,241)	($2,799,449)	($175,791)	$0	$0	$0	$0	$0	($175,791)
Fed CAP DEPR - FED	$12,806,478	$8,699,405	$12,806,478	$8,699,405	$4,107,073	$0	$0	$0	$0	$0	$4,107,073
Fed CAPT INTEREST FOR TAX ((	$322,442,079	$190,333,680	$322,442,079	$190,333,680	$132,108,399	$0	$0	$0	$0	$0	$132,108,399
Fed CIAC	$197,094,466	$115,613,613	$197,094,466	$115,613,613	$81,480,853	$0	$0	$0	$0	$0	$81,480,853
Fed COR/Dismantlement Capitaliz	$50,821,594	$25,585,843	$50,821,594	$25,585,843	$25,235,751	$0	$0	$0	$0	$0	$25,235,751
Fed FAS106-TAX	$8,747,655	$1,414,263	$8,747,655	$1,414,263	$7,333,392	$0	$0	$0	$0	$0	$7,333,392

Tampa Electric
PowerTax Deferred Tax Recovery Report for Basis Differences
FL OPS MASTER CASE Amort w. 2018

Grouped By: Total Tax Classes

Tax Year Beg: 2018	Compliance Tax Basis w/o Ord Retires	Compliance Tax Reserve w/o Ord Retires	Tax Basis			Financial Book Basis	Financial Book Reserve	Book Basis			Timing Difference
			Gross Plant	Accum Depr	Net Plant			Gross Plant	Accum Depr	Net Plant	
Jurisdiction: Federal											
Fed PENSION-TAX	$42,817,319	$10,646,525	$42,817,319	$10,646,525	$32,170,794	$0	$0	$0	$0	$0	$32,170,794
Fed RECONCILE TAX DIFF	$63,564	$63,564	$63,564	$63,564	$0	$0	$0	$0	$0	$0	$0
Fed Repair 481A Adds Bonus Adjs	$203,803,352	$114,373,767	$203,803,352	$114,373,767	$89,429,584	$0	$0	$0	$0	$0	$89,429,584
Fed TAX ADJUSTMENTS	$10,268,761	$8,687,667	$10,268,761	$8,687,667	$1,581,094	$0	$0	$0	$0	$0	$1,581,094
Fed TAX BASIS ADJ - SPECIFIC F	$5,081,145	$5,015,284	$5,081,145	$5,015,284	$65,861	$0	$0	$0	$0	$0	$65,861
Fed Tax Expensing CPI Reversal	($22,040,743)	($5,669,988)	($22,040,743)	($5,669,988)	($16,370,756)	$0	$0	$0	$0	$0	($16,370,756)
Fed TAX ONLY	($1,926,481)	($1,651,531)	($1,926,481)	($1,651,531)	($274,950)	$0	$0	$0	$0	$0	($274,950)
Fed TAX ONLY FED	$39,396,451	$39,355,371	$39,396,451	$39,355,371	$41,080	$0	$0	$0	$0	$0	$41,080
Fed VACATION	$12,063,776	$5,304,882	$12,063,776	$5,304,882	$6,758,894	$0	$0	$0	$0	$0	$6,758,894
Tax Overhead	**$877,179,400**	**$514,089,874**	**$877,179,400**	**$514,089,874**	**$363,089,525**	**$0**	**$0**	**$0**	**$0**	**$0**	**$363,089,525**
Fed SOLAR ITC FT	($7,260,034)	($260,640)	($7,260,034)	($260,640)	($6,999,394)	$0	$0	$0	$0	$0	($6,999,394)
Tax Overhead	**($7,260,034)**	**($260,640)**	**($7,260,034)**	**($260,640)**	**($6,999,394)**	**$0**	**$0**	**$0**	**$0**	**$0**	**($6,999,394)**
Total Tax Classes	**$5,933,666,079**	**$4,157,687,558**	**$5,593,664,362**	**$3,817,685,841**	**$1,775,978,521**	**$8,530,389,207**	**$2,688,482,363**	**$8,530,389,207**	**$2,688,482,363**	**$5,841,906,844**	**($4,065,928,323)**
Jurisdiction Total:	**$5,933,666,079**	**$4,157,687,558**	**$5,593,664,362**	**$3,817,685,841**	**$1,775,978,521**	**$8,530,389,207**	**$2,688,482,363**	**$8,530,389,207**	**$2,688,482,363**	**$5,841,906,844**	**($4,065,928,323)**
Company Total:	**$5,933,666,079**	**$4,157,687,558**	**$5,593,664,362**	**$3,817,685,841**	**$1,775,978,521**	**$8,530,389,207**	**$2,688,482,363**	**$8,530,389,207**	**$2,688,482,363**	**$5,841,906,844**	**($4,065,928,323)**

TAMPA ELECTRIC COMPANY
DOCKET NO. 20180045-EI
OPC'S FOURTH REQUEST FOR
PRODUCTION OF DOCUMENTS
FILED: JUNE 22, 2018

20180045-EI Staff Hearing Exhibits 00164

TAMPA ELECTRIC COMPANY
DOCKET NO. 20180045-EI
OPC'S FOURTH REQUEST FOR
PRODUCTION OF DOCUMENTS
FILED: JUNE 22, 2018

PowerTax Deferred Tax Summary Report - Alternate

FL OPS MASTER CASE Amort w. 2018
Tampa Electric

AFTER ARAM IMPLEMENTATION

Grouped By: Total Tax Classes

Jurisdiction: Federal Tax Year: 2018	Beginning Difference	Provision Difference	Reversal Difference	Flow Through Difference Activity	Ending Difference	Beginning APB11 DFIT Balance	DFIT Prosivion	DFIT Reversal	Ending APB11 DFIT Balance	Beginning FAS109 Liability	End FAS109 Liability @ Stat Rate	Beginning Regulatory Asset	Beginning Regulatory Liability	Ending Regulatory Asset	Ending Regulatory Liability
COR Reserve	($209,822,460)	$0	$0	$0	($209,822,460)	($44,062,717)	$0	$0	($44,062,717)	($44,062,717)	($44,062,717)	$0	$0	($1)	$1
Fed Method/Life	$2,993,008,083	$271,480,675	($89,425,178)	($0)	$3,175,063,581	$1,025,232,902	$57,010,942	($30,142,926)	$1,052,100,919	$628,531,698	$666,763,352	$118,735	($396,819,939)	$89,680	($385,427,247)
Depreciation Difference	**$2,783,185,624**	**$271,480,675**	**($89,425,178)**	**($0)**	**$2,965,241,121**	**$981,170,186**	**$57,010,942**	**($30,142,926)**	**$1,008,038,202**	**$584,468,981**	**$622,700,635**	**$118,735**	**($396,819,939)**	**$89,680**	**($385,427,246)**
Federal Amortization	$0	$0	($16,727,543)	$16,727,543	$0	$167,261,690	$0	($16,726,169)	$150,535,521	$0	$0	$0	($167,261,690)	$0	($150,535,521)
Depreciation Difference	**$0**	**$0**	**($16,727,543)**	**$16,727,543**	**$0**	**$167,261,690**	**$0**	**($16,726,169)**	**$150,535,521**	**$0**	**$0**	**$0**	**($167,261,690)**	**$0**	**($150,535,521)**
Fed AFUDC DEBT	$55,083,289	$4,541,490	($2,353,903)	$0	$57,270,877	$11,567,491	$970,813	($511,420)	$12,026,884	$11,567,491	$12,026,884	$0	$0	$0	($0)
Fed ANTI-CHURNING	$13,592,020	$1,797,058	($555,497)	$0	$14,833,581	$2,854,324	$384,248	($123,520)	$3,115,052	$2,854,324	$3,115,052	$0	$0	$0	($0)
Fed BOOK ONLY	$5,027,690	$0	($236,460)	$0	$4,791,230	$1,055,815	$0	($49,657)	$1,006,158	$1,055,815	$1,006,158	$0	$0	$0	$0
Fed BOOK ONLY FED	$46,466,387	$0	($6,869,401)	$0	$39,596,986	$9,757,941	$0	($1,442,574)	$8,315,367	$9,757,941	$8,315,367	$0	$0	$0	($0)
Fed FAS106-BOOK	$1,068,142	$0	($63,014)	$0	$1,005,128	$224,310	$0	($13,233)	$211,077	$224,310	$211,077	$0	$0	$0	($0)
Fed FAS112-BOOK	($165,506)	$0	($11,376)	($0)	($176,882)	($34,756)	$0	($2,389)	($37,145)	($34,756)	($37,145)	($0)	$0	$0	($0)
Fed HANDICAP FACILITIES	$52,279	$0	($1,975)	$0	$50,304	$10,979	$0	($415)	$10,564	$10,979	$10,564	($0)	$0	$0	($0)
Fed PENSIONS	$572,181	$0	($34,021)	$0	$538,160	$120,158	$0	($7,144)	$113,014	$120,158	$113,014	($0)	$0	$0	($0)
Fed RECONCILE DIFF FED	($126,329)	$0	$4,937	$0	($121,391)	($26,529)	$0	$1,037	($25,492)	($26,529)	($25,492)	$0	$0	$0	$0
Fed Repair 481A Adds	$997,118,714	$0	($52,070,819)	$0	$945,047,895	$209,394,930	$0	($10,934,872)	$198,460,058	$209,394,930	$198,460,058	($0)	$0	$0	($0)
Fed Repair 481A Adds Stat Sampl	$49,810,475	$0	($2,584,108)	$0	$47,226,368	$10,460,200	$0	($542,663)	$9,917,537	$10,460,200	$9,917,537	($0)	$0	($0)	$0
Fed Repair 481A Ret	($293,417,352)	$0	$17,324,538	$0	($276,092,813)	($61,617,644)	$0	$3,638,153	($57,979,491)	($61,617,644)	($57,979,491)	$0	$0	($0)	($0)
Fed Repair 481A Ret Stat Sample	($4,299,420)	$0	$340,891	$0	($3,958,528)	($902,878)	$0	$71,587	($831,291)	($902,878)	($831,291)	$0	$0	($0)	$0
Fed REPAIR ALLOWANCE	$9,717,474	$0	($614,919)	$0	$9,102,554	$2,040,669	$0	($129,133)	$1,911,536	$2,040,669	$1,911,536	$0	$0	$0	($0)
Fed STORM	($4,237,938)	$0	$233,445	$0	($4,004,493)	($889,967)	$0	$49,024	($840,943)	($889,967)	($840,943)	$0	$0	($0)	$0
Fed Tax Expensing	$640,105,408	$112,201,752	($24,801,120)	$0	$727,506,040	$134,422,136	$24,005,373	($5,651,240)	$152,776,268	$134,422,136	$152,776,268	($0)	$0	$0	($0)
Book Overhead	**$1,516,367,515**	**$118,540,299**	**($72,292,800)**	**($0)**	**$1,562,615,015**	**$318,437,178**	**$25,360,434**	**($15,648,459)**	**$328,149,153**	**$318,437,178**	**$328,149,153**	**($0)**	**$0**	**$1**	**($1)**
Fed AFUDC EQUITY FT	$122,465,315	$0	$0	$2,855,504	$125,320,820	$0	$0	$0	$0	$25,717,716	$26,317,372	$25,717,716	$0	$26,317,372	$0
Fed BOOK ONLY NO DIT FED FT	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Book Overhead	**$122,465,315**	**$0**	**$0**	**$2,855,504**	**$125,320,820**	**$0**	**$0**	**$0**	**$0**	**$25,717,716**	**$26,317,372**	**$25,717,716**	**$0**	**$26,317,372**	**$0**
Fed ADMIN & GEN CAPITALIZED	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Fed AMORT ACQUISITION ADJU	$401,753	$0	($34,440)	$0	$367,313	$84,368	$0	($7,232)	$77,136	$84,368	$77,136	$0	$0	$0	($0)
Fed CAP BOOK DEPR	$175,791	$0	($135,043)	$0	$40,748	$36,916	$0	($28,359)	$8,557	$36,916	$8,557	$0	$0	$0	$0
Fed CAP DEPR - FED	($4,107,073)	($86,407)	$550,213	$0	($3,643,267)	($862,485)	($18,852)	$116,252	($765,086)	($862,485)	($765,086)	$0	$0	($0)	$0
Fed CAPT INTEREST FOR TAX ((	($132,108,399)	($14,161,886)	$13,996,954	$84,286	($132,189,046)	($27,455,138)	($3,117,022)	$3,082,386	($27,489,774)	($27,742,764)	($27,759,700)	($287,626)	$0	($269,926)	$0
Fed CIAC	($81,480,853)	($11,506,421)	$8,386,291	$0	($84,600,983)	($28,518,298)	($2,520,000)	$3,038,853	($27,999,445)	($17,110,979)	($17,766,206)	$0	$11,407,319	($0)	$10,233,239
Fed COR/Dismantlement Capitaliz	($25,235,751)	($1,141,615)	$2,614,898	$0	($23,762,468)	($5,299,508)	($249,080)	$558,469	($4,990,118)	($5,299,508)	($4,990,118)	($0)	$0	($0)	$0
Fed FAS106-TAX	($7,333,392)	$0	$754,117	$0	($6,579,275)	($1,540,012)	$0	$158,365	($1,381,648)	($1,540,012)	($1,381,648)	($0)	$0	($0)	$0
Fed PENSION-TAX	($32,170,794)	$70,471	$3,104,595	$0	($28,995,728)	($6,755,867)	$15,511	$651,253	($6,089,103)	($6,755,867)	($6,089,103)	($0)	$0	($0)	$0
Fed RECONCILE TAX DIFF	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

PowerTax Deferred Tax Summary Report - Alternate

FL OPS MASTER CASE Amort w. 2018
Tampa Electric

Grouped By: Total Tax Classes

Jurisdiction: Federal Tax Year: 2018	Beginning Difference	Provision Difference	Reversal Difference	Flow Through Difference Activity	Ending Difference	Beginning APB11 DFIT Balance	DFIT Prosivion	DFIT Reversal	Ending APB11 DFIT Balance	Beginning FAS109 Liability	End FAS109 Liability @ Stat Rate	Beginning Regulatory Asset	Beginning Regulatory Liability	Ending Regulatory Asset	Ending Regulatory Liability
Fed Repair 481A Adds Bonus Adjs	($89,429,584)	$0	$9,767,362	$0	($79,662,222)	($18,780,213)	$0	$2,051,146	($16,729,067)	($18,780,213)	($16,729,067)	($0)	$0	($0)	$0
Fed TAX ADJUSTMENTS	($1,581,094)	$0	$405,441	$0	($1,175,653)	($332,030)	$0	$85,143	($246,887)	($332,030)	($246,887)	$0	$0	($0)	$0
Fed TAX BASIS ADJ - SPECIFIC I	($65,861)	$0	$17,263	$0	($48,598)	($13,831)	$0	$3,625	($10,206)	($13,831)	($10,206)	$0	$0	($0)	$0
Fed Tax Expensing CPI Reversal	$16,370,756	$0	($1,480,223)	($85,459)	$14,805,074	$3,146,232	$0	($310,847)	$2,835,385	$3,437,859	$3,109,066	$291,627	$0	$273,681	($0)
Fed TAX ONLY	$274,950	$0	($24,670)	$0	$250,280	$57,739	$0	($5,181)	$52,559	$57,739	$52,559	($0)	$0	$0	($0)
Fed TAX ONLY FED	($41,080)	$0	$3,107	$0	($37,973)	($8,627)	$0	$652	($7,974)	($8,627)	($7,974)	($0)	$0	($0)	$0
Fed VACATION	($6,758,894)	$0	$673,985	$0	($6,084,909)	($1,419,368)	$0	$141,537	($1,277,831)	($1,419,368)	($1,277,831)	$0	$0	($0)	$0
Tax Overhead	**($363,089,525)**	**($26,825,859)**	**$38,599,849**	**($1,173)**	**($351,316,708)**	**($87,660,121)**	**($5,889,443)**	**$9,536,062**	**($84,013,503)**	**($76,248,800)**	**($73,776,509)**	**$4,001**	**$11,407,319**	**$3,755**	**$10,233,239**
Fed SOLAR ITC FT	$6,999,394	$0	$0	$28,237,804	$35,237,198	$0	$0	$0	$0	$1,469,873	$7,399,812	$1,469,873	$0	$7,399,812	$0
Tax Overhead	**$6,999,394**	**$0**	**$0**	**$28,237,804**	**$35,237,198**	**$0**	**$0**	**$0**	**$0**	**$1,469,873**	**$7,399,812**	**$1,469,873**	**$0**	**$7,399,812**	**$0**
Total Tax Classes	**$4,065,928,323**	**$363,195,115**	**($139,845,671)**	**$47,819,678**	**$4,337,097,445**	**$1,379,208,933**	**$76,481,933**	**($52,981,492)**	**$1,402,709,374**	**$853,844,948**	**$910,790,464**	**$27,310,325**	**($552,674,311)**	**$33,810,619**	**($525,729,529)**
Jurisdiction Totals:	**$4,065,928,323**	**$363,195,115**	**($139,845,671)**	**$47,819,678**	**$4,337,097,445**	**$1,379,208,933**	**$76,481,933**	**($52,981,492)**	**$1,402,709,374**	**$853,844,948**	**$910,790,464**	**$27,310,325**	**($552,674,311)**	**$33,810,619**	**($525,729,529)**
Company Totals:	**$4,065,928,323**	**$363,195,115**	**($139,845,671)**	**$47,819,678**	**$4,337,097,445**	**$1,379,208,933**	**$76,481,933**	**($52,981,492)**	**$1,402,709,374**	**$853,844,948**	**$910,790,464**	**$27,310,325**	**($552,674,311)**	**$33,810,619**	**($525,729,529)**

TAMPA ELECTRIC COMPANY
DOCKET NO. 20180045-EI
OPC'S FOURTH REQUEST FOR
PRODUCTION OF DOCUMENTS
FILED: JUNE 22, 2018

TAMPA ELECTRIC COMPANY
DEPR - 1085 COR EXPORT

start_month	end_month	depr_group	company	set_of_books	external_account_code	end_bal	
11/2017	11/2017	108.03-Accum Reserve Dismantling	Tampa Electric	Financial	1080000	132,137,284.49	Dismantling
11/2017	11/2017	311.01 Str & Improvements-Misc	Tampa Electric	Financial	1080000	16.30	
11/2017	11/2017	311.30 Str & Improvements-BPC	Tampa Electric	Financial	1080000	169,078.22	
11/2017	11/2017	311.31 Str & Improvements-BP1	Tampa Electric	Financial	1080000	25,020.41	
11/2017	11/2017	311.32 Str & Improvements-BP2	Tampa Electric	Financial	1080000	16,959.92	
11/2017	11/2017	311.33 Str & Improvements-BP3	Tampa Electric	Financial	1080000	2,784.48	
11/2017	11/2017	311.34 Str & Improvements-BP4	Tampa Electric	Financial	1080000	1,501.83	
11/2017	11/2017	311.40 Str & Improvements-BBCM	Tampa Electric	Financial	1080000	(2,331,558.79)	
11/2017	11/2017	311.41 Str & Improvements-BB1	Tampa Electric	Financial	1080000	(226,965.04)	
11/2017	11/2017	311.42 Str & Improvements-BB2	Tampa Electric	Financial	1080000	(62,605.22)	
11/2017	11/2017	311.43 Str & Improvements-BB3	Tampa Electric	Financial	1080000	35,008.32	
11/2017	11/2017	311.44 Str & Improve-BB4 MAIN STT	Tampa Electric	Financial	1080000	(77,391.15)	
11/2017	11/2017	311.45 Str & Improvements-BB3&4 FGD	Tampa Electric	Financial	1080000	(58,132.20)	
11/2017	11/2017	311.46 Str & Improve-BB1&2 FGD	Tampa Electric	Financial	1080000	105,049.25	
11/2017	11/2017	311.51 Str & Improve-BB1 SCR	Tampa Electric	Financial	1080000	(37,595.94)	
11/2017	11/2017	311.52 Str & Improve-BB2 SCR	Tampa Electric	Financial	1080000	12,699.26	
11/2017	11/2017	311.53 Str & Improve-BB3 SCR	Tampa Electric	Financial	1080000	46,558.20	
11/2017	11/2017	311.54 Str & Improve-BB4 SCR	Tampa Electric	Financial	1080000	25,457.32	
11/2017	11/2017	312.30 Boiler Plant Eq-BPC	Tampa Electric	Financial	1080000	9,986.92	
11/2017	11/2017	312.31 Boiler Plant Eq-BP1	Tampa Electric	Financial	1080000	31,113.96	
11/2017	11/2017	312.32 Boiler Plant Eq-BP2	Tampa Electric	Financial	1080000	2,275.24	
11/2017	11/2017	312.40 Boiler Plant Eq-BBCM	Tampa Electric	Financial	1080000	(3,304,061.21)	
11/2017	11/2017	312.41 Boiler Plant Eq-BB1	Tampa Electric	Financial	1080000	(8,478,868.63)	
11/2017	11/2017	312.42 Boiler Plant Eq-BB2	Tampa Electric	Financial	1080000	(1,984,099.81)	
11/2017	11/2017	312.43 Boiler Plant Eq-BB3	Tampa Electric	Financial	1080000	(5,438,032.83)	
11/2017	11/2017	312.44 Boiler Plant Eq-BB4 MAIN STT	Tampa Electric	Financial	1080000	(6,219,503.98)	
11/2017	11/2017	312.45 Boiler Plant Eq-BB3&4 FGD	Tampa Electric	Financial	1080000	(2,872,787.30)	
11/2017	11/2017	312.46 Boiler Plant Eq-BB1&2 FGD	Tampa Electric	Financial	1080000	(2,780,818.76)	
11/2017	11/2017	312.47 Fuel Clause Big Bend	Tampa Electric	Financial	1080000	(385,644.94)	
11/2017	11/2017	312.51 Boiler Plant Eq-BB1 SCR	Tampa Electric	Financial	1080000	(323,580.71)	
11/2017	11/2017	312.52 Boiler Plant Eq-BB2 SCR	Tampa Electric	Financial	1080000	268,841.61	
11/2017	11/2017	312.53 Boiler Plant Eq-BB3 SCR	Tampa Electric	Financial	1080000	461,292.81	
11/2017	11/2017	312.54 Boiler Plant Eq-BB4 SCR	Tampa Electric	Financial	1080000	647,029.30	
11/2017	11/2017	314.30 Turbogenerator Units-BPC	Tampa Electric	Financial	1080000	17,038.22	
11/2017	11/2017	314.31 Turbogenerator Units-BP1	Tampa Electric	Financial	1080000	719,598.03	
11/2017	11/2017	314.32 Turbogenerator Units-BP2	Tampa Electric	Financial	1080000	1,134,745.57	
11/2017	11/2017	314.33 Turbogenerator Units-BP3	Tampa Electric	Financial	1080000	73,586.75	
11/2017	11/2017	314.34 Turbogenerator Units-BP4	Tampa Electric	Financial	1080000	61,029.44	
11/2017	11/2017	314.40 Turbogenerator Units-BBCM	Tampa Electric	Financial	1080000	(20,311.03)	
11/2017	11/2017	314.41 Turbogenerator Units-BB1	Tampa Electric	Financial	1080000	(2,948,130.22)	
11/2017	11/2017	314.42 Turbogenerator Units-BB2	Tampa Electric	Financial	1080000	(4,974,515.14)	
11/2017	11/2017	314.43 Turbogenerator Units-BB3	Tampa Electric	Financial	1080000	(1,853,298.72)	
11/2017	11/2017	314.44 Turbogen Units-BB4 MAIN STT	Tampa Electric	Financial	1080000	(310,475.14)	
11/2017	11/2017	315.30 Accessory Electric Eq-BPC	Tampa Electric	Financial	1080000	125,235.26	
11/2017	11/2017	315.31 Accessory Electric Eq-BP1	Tampa Electric	Financial	1080000	75,701.05	
11/2017	11/2017	315.32 Accessory Electric Eq-BP2	Tampa Electric	Financial	1080000	41,568.03	
11/2017	11/2017	315.33 Accessory Electric Eq-BP3	Tampa Electric	Financial	1080000	13,132.04	
11/2017	11/2017	315.34 Accessory Electric Eq-BP4	Tampa Electric	Financial	1080000	8,717.91	
11/2017	11/2017	315.40 Accessory Electric Eq-BBCM	Tampa Electric	Financial	1080000	559,651.15	
11/2017	11/2017	315.41 Accessory Electric Eq-BB1	Tampa Electric	Financial	1080000	(109,140.60)	
11/2017	11/2017	315.42 Accessory Electric Eq-BB2	Tampa Electric	Financial	1080000	3,307.88	
11/2017	11/2017	315.43 Accessory Electric Eq-BB3	Tampa Electric	Financial	1080000	494,142.99	
11/2017	11/2017	315.44 Access Elect Eq-BB4 MAIN STT	Tampa Electric	Financial	1080000	921,903.50	
11/2017	11/2017	315.45 Accessory Elect Eq-BB3&4 FGD	Tampa Electric	Financial	1080000	388,415.40	
11/2017	11/2017	315.46 Accessory Elect Eq-BB1&2 FGD	Tampa Electric	Financial	1080000	203,865.31	
11/2017	11/2017	315.51 Accessory Elect Eq-BB1 SCR	Tampa Electric	Financial	1080000	208,689.83	
11/2017	11/2017	315.52 Accessory Elect Eq-BB2 SCR	Tampa Electric	Financial	1080000	215,828.73	
11/2017	11/2017	315.53 Accessory Elect Eq-BB3 SCR	Tampa Electric	Financial	1080000	248,962.34	

11/2017	11/2017	315.54 Accessory Elect Eq-BB4 SCR	Tampa Electric Financial	1080000	297,197.49
11/2017	11/2017	316.01 Misc Power Plant Equip	Tampa Electric Financial	1080000	4.00
11/2017	11/2017	316.30 Misc Power Plant Eq-BPC	Tampa Electric Financial	1080000	80,569.36
11/2017	11/2017	316.31 Misc Power Plant Eq-BP1	Tampa Electric Financial	1080000	5,295.94
11/2017	11/2017	316.32 Misc Power Plant Eq-BP2	Tampa Electric Financial	1080000	3,608.10
11/2017	11/2017	316.33 Misc Power Plant Eq-BP3	Tampa Electric Financial	1080000	245.41
11/2017	11/2017	316.34 Misc Power Plant Eq-BP4	Tampa Electric Financial	1080000	128.80
11/2017	11/2017	316.40 Misc Power Plant Eq-BBCM	Tampa Electric Financial	1080000	228,521.95
11/2017	11/2017	316.41 Misc Power Plant Eq-BB1	Tampa Electric Financial	1080000	(19,884.78)
11/2017	11/2017	316.42 Misc Power Plant Eq-BB2	Tampa Electric Financial	1080000	15,694.45
11/2017	11/2017	316.43 Misc Power Plant Eq-BB3	Tampa Electric Financial	1080000	90.42
11/2017	11/2017	316.44 Misc Pwr Plt Eq-BB 4 MAIN ST	Tampa Electric Financial	1080000	81,899.80
11/2017	11/2017	316.45 Misc Power Plant Eq-BB3&4FGD	Tampa Electric Financial	1080000	15,237.83
11/2017	11/2017	316.46 Misc Power Plt Eq-BB1&2 FGD	Tampa Electric Financial	1080000	19,463.48
11/2017	11/2017	316.51 Misc Power Plt Eq-BB1 SCR	Tampa Electric Financial	1080000	(996.15)
11/2017	11/2017	316.52 Misc Power Plt Eq-BB2 SCR	Tampa Electric Financial	1080000	8,451.87
11/2017	11/2017	316.53 Misc Power Plt Eq-BB3 SCR	Tampa Electric Financial	1080000	5,437.52
11/2017	11/2017	316.54 Misc Power Plt Eq-BB4 SCR	Tampa Electric Financial	1080000	14,559.94
11/2017	11/2017	341.28 Str and Improve-Phillips	Tampa Electric Financial	1080000	269,577.21
11/2017	11/2017	341.30 Str and Improvements-BPC	Tampa Electric Financial	1080000	(1,708,544.76)
11/2017	11/2017	341.31 Str and Improvements-BP1	Tampa Electric Financial	1080000	1,769,575.65
11/2017	11/2017	341.32 Str and Improvements-BP2	Tampa Electric Financial	1080000	1,801,264.86
11/2017	11/2017	341.33 Str and Improvements-BP3	Tampa Electric Financial	1080000	3,115.35
11/2017	11/2017	341.34 Str and Improvements-BP4	Tampa Electric Financial	1080000	1,295.91
11/2017	11/2017	341.35 Str and Improvements-BP5	Tampa Electric Financial	1080000	2,963.25
11/2017	11/2017	341.36 Str and Improvements-BP6	Tampa Electric Financial	1080000	14,831.81
11/2017	11/2017	341.41 Str and Improvements-BBCT1	Tampa Electric Financial	1080000	25.38
11/2017	11/2017	341.42 Str and Improvements-BBCT2&3	Tampa Electric Financial	1080000	336.98
11/2017	11/2017	341.44 Str and Improvements-BBCT4	Tampa Electric Financial	1080000	17,247.19
11/2017	11/2017	341.80 Str and Improve-Polk Comm	Tampa Electric Financial	1080000	438,036.99
11/2017	11/2017	341.81 Str and Improvements-Polk U1	Tampa Electric Financial	1080000	124,151.45
11/2017	11/2017	341.82 Str and Improvements-Polk U2	Tampa Electric Financial	1080000	6,055.72
11/2017	11/2017	341.83 Str and Improvements-Polk U3	Tampa Electric Financial	1080000	22,538.81
11/2017	11/2017	341.84 Str and Improvements-Polk U4	Tampa Electric Financial	1080000	86,964.09
11/2017	11/2017	341.85 Str and Improvements-Polk U5	Tampa Electric Financial	1080000	87,129.63
11/2017	11/2017	341.86 Str and Improvements-PKCCST	Tampa Electric Financial	1080000	102,234.02
11/2017	11/2017	342.28 FuelHolders,ProdAcc-Phillips	Tampa Electric Financial	1080000	609,178.14
11/2017	11/2017	342.30 Fuel Holders,Prod Acc-BPC	Tampa Electric Financial	1080000	(516,192.98)
11/2017	11/2017	342.31 Fuel Holders,Prod Acc-BP1	Tampa Electric Financial	1080000	5,678,465.85
11/2017	11/2017	342.32 Fuel Holders,Prod Acc-BP2	Tampa Electric Financial	1080000	4,454,279.11
11/2017	11/2017	342.33 Fuel Holders,Prod Acc-BP3	Tampa Electric Financial	1080000	52,441.79
11/2017	11/2017	342.34 Fuel Holders,Prod Acc-BP4	Tampa Electric Financial	1080000	50,878.70
11/2017	11/2017	342.35 Fuel Holders,Prod Acc-BP5	Tampa Electric Financial	1080000	23,833.14
11/2017	11/2017	342.36 Fuel Holders,Prod Acc-BP6	Tampa Electric Financial	1080000	39,230.83
11/2017	11/2017	342.41 Fuel Holders,Prod Acc-BBCT1	Tampa Electric Financial	1080000	(227,535.76)
11/2017	11/2017	342.42 Fuel Holders,ProdAcc-BBCT2&3	Tampa Electric Financial	1080000	(42,130.32)
11/2017	11/2017	342.44 Fuel Holders,Prod Acc-BBCT4	Tampa Electric Financial	1080000	381.10
11/2017	11/2017	342.80 Fuel Holders,Prod Acc-Polk C	Tampa Electric Financial	1080000	86,088.47
11/2017	11/2017	342.81 Fuel Holders,Prod Acc-Polk 1	Tampa Electric Financial	1080000	9,458,461.94
11/2017	11/2017	342.82 Fuel Holders,Prod Acc-Polk 2	Tampa Electric Financial	1080000	14,156.65
11/2017	11/2017	342.83 Fuel Holders,Prod Acc-Polk 3	Tampa Electric Financial	1080000	7,905.25
11/2017	11/2017	342.84 Fuel Holders,Prod Acc-Polk 4	Tampa Electric Financial	1080000	47,716.90
11/2017	11/2017	342.85 Fuel Holders,Prod Acc-Polk 5	Tampa Electric Financial	1080000	14,039.50
11/2017	11/2017	342.86 Fuel Holders,Prod Acc-PKCCST	Tampa Electric Financial	1080000	293,165.98
11/2017	11/2017	342.87 Fuel Clause Polk 1	Tampa Electric Financial	1080000	(48,433.15)
11/2017	11/2017	343.28 Prime Movers-Phillips	Tampa Electric Financial	1080000	385,856.60
11/2017	11/2017	343.30 Prime Movers-BPC	Tampa Electric Financial	1080000	1,689,835.29
11/2017	11/2017	343.31 Prime Movers-BP1	Tampa Electric Financial	1080000	(2,895,487.35)
11/2017	11/2017	343.32 Prime Movers-BP2	Tampa Electric Financial	1080000	563,986.55
11/2017	11/2017	343.33 Prime Movers-BP3	Tampa Electric Financial	1080000	471,299.45
11/2017	11/2017	343.34 Prime Movers-BP4	Tampa Electric Financial	1080000	465,075.94
11/2017	11/2017	343.35 Prime Movers-BP5	Tampa Electric Financial	1080000	607,732.70
11/2017	11/2017	343.36 Prime Movers-BP6	Tampa Electric Financial	1080000	632,651.14

11/2017	11/2017	343.41 Prime Movers-BBCT1	Tampa Electric	Financial	1080000	815.27
11/2017	11/2017	343.42 Prime Movers-BBCT2&3	Tampa Electric	Financial	1080000	37,866.85
11/2017	11/2017	343.44 Prime Movers-BBCT4	Tampa Electric	Financial	1080000	617,649.88
11/2017	11/2017	343.52 Prime Movers-Gannon Dismantl	Tampa Electric	Financial	1080000	1,238,926.55
11/2017	11/2017	343.80 Prime Movers-Polk Common	Tampa Electric	Financial	1080000	20,377.35
11/2017	11/2017	343.81 Prime Movers-Polk U1	Tampa Electric	Financial	1080000	10,515,876.18
11/2017	11/2017	343.82 Prime Movers-Polk U2	Tampa Electric	Financial	1080000	2,574,357.01
11/2017	11/2017	343.83 Prime Movers-Polk U3	Tampa Electric	Financial	1080000	4,554,522.80
11/2017	11/2017	343.84 Prime Movers-Polk U4	Tampa Electric	Financial	1080000	420,142.53
11/2017	11/2017	343.85 Prime Movers-Polk U5	Tampa Electric	Financial	1080000	522,837.49
11/2017	11/2017	343.86 Prime Movers-PKCCST	Tampa Electric	Financial	1080000	298,804.16
11/2017	11/2017	343.90 Prime Movers-Tampa Biosolids	Tampa Electric	Financial	1080000	531,044.58
11/2017	11/2017	345.28 Accessory Elect Eq-Phillips	Tampa Electric	Financial	1080000	196,576.44
11/2017	11/2017	345.30 Accessory Electric Eq-BPC	Tampa Electric	Financial	1080000	810,343.39
11/2017	11/2017	345.31 Accessory Electric Eq-BP1	Tampa Electric	Financial	1080000	1,713,640.28
11/2017	11/2017	345.32 Accessory Electric Eq-BP2	Tampa Electric	Financial	1080000	1,940,010.74
11/2017	11/2017	345.33 Accessory Electric Eq-BP3	Tampa Electric	Financial	1080000	311,682.62
11/2017	11/2017	345.34 Accessory Electric Eq-BP4	Tampa Electric	Financial	1080000	102,032.34
11/2017	11/2017	345.35 Accessory Electric Eq-BP5	Tampa Electric	Financial	1080000	260,043.21
11/2017	11/2017	345.36 Accessory Electric Eq-BP6	Tampa Electric	Financial	1080000	368,577.35
11/2017	11/2017	345.41 Accessory Electric Eq-BBCT1	Tampa Electric	Financial	1080000	1,079.82
11/2017	11/2017	345.42 Accessory Elect Eq-BBCT2&3	Tampa Electric	Financial	1080000	1,150.74
11/2017	11/2017	345.44 Accessory Electric Eq-BBCT4	Tampa Electric	Financial	1080000	375,586.70
11/2017	11/2017	345.80 Accessory Elect Eq-Polk Comm	Tampa Electric	Financial	1080000	51,173.17
11/2017	11/2017	345.81 Accessory Elect Eq-Polk U1	Tampa Electric	Financial	1080000	1,953,522.63
11/2017	11/2017	345.82 Accessory Elect Eq-Polk U2	Tampa Electric	Financial	1080000	35,969.33
11/2017	11/2017	345.83 Accessory Elect Eq-Polk U3	Tampa Electric	Financial	1080000	70,130.07
11/2017	11/2017	345.84 Accessory Elect Eq-Polk U4	Tampa Electric	Financial	1080000	152,050.52
11/2017	11/2017	345.85 Accessory Elect Eq-Polk U5	Tampa Electric	Financial	1080000	150,360.31
11/2017	11/2017	345.86 Accessory Elect Eq-PKCCST	Tampa Electric	Financial	1080000	47,473.45
11/2017	11/2017	346.28 Misc Power Plant Eq-Phillips	Tampa Electric	Financial	1080000	20,219.95
11/2017	11/2017	346.30 Misc Power Plant Eq-BPC	Tampa Electric	Financial	1080000	202,780.91
11/2017	11/2017	346.31 Misc Power Plant Eq-BP1	Tampa Electric	Financial	1080000	45,760.83
11/2017	11/2017	346.32 Misc Power Plant Eq-BP2	Tampa Electric	Financial	1080000	50,398.54
11/2017	11/2017	346.33 Misc Power Plant Eq-BP3	Tampa Electric	Financial	1080000	23.38
11/2017	11/2017	346.34 Misc Power Plant Eq-BP4	Tampa Electric	Financial	1080000	23.38
11/2017	11/2017	346.36 Misc Power Plant Eq-BP6	Tampa Electric	Financial	1080000	302.02
11/2017	11/2017	346.41 Misc Power Plant Eq-BBCT1	Tampa Electric	Financial	1080000	1.80
11/2017	11/2017	346.44 Misc Power Plant Eq-BBCT4	Tampa Electric	Financial	1080000	11,420.99
11/2017	11/2017	346.80 Misc Power Plt Eq-Polk Comm	Tampa Electric	Financial	1080000	36.31
11/2017	11/2017	346.81 Misc Power Plant Eq-Polk U1	Tampa Electric	Financial	1080000	20,886.53
11/2017	11/2017	346.82 Misc Power Plant Eq-Polk U2	Tampa Electric	Financial	1080000	2,640.64
11/2017	11/2017	346.83 Misc Power Plant Eq-Polk U3	Tampa Electric	Financial	1080000	14,733.41
11/2017	11/2017	346.84 Misc Power Plant Eq-Polk U4	Tampa Electric	Financial	1080000	70.80
11/2017	11/2017	346.85 Misc Power Plant Eq-Polk U5	Tampa Electric	Financial	1080000	70.80
11/2017	11/2017	346.86 Misc Power Plant Eq-PKCCST	Tampa Electric	Financial	1080000	84.96
11/2017	11/2017	350.01 Land Rights	Tampa Electric	Financial	1080000	(1,896.47)
11/2017	11/2017	352.00 STR and Improvements	Tampa Electric	Financial	1080000	266,917.52
11/2017	11/2017	353.00 Station Equipment	Tampa Electric	Financial	1080000	1,470,430.42
11/2017	11/2017	354.00 Towers & Fixtures	Tampa Electric	Financial	1080000	175,186.36
11/2017	11/2017	355.00 Poles and Fixtures	Tampa Electric	Financial	1080000	10,419,615.40
11/2017	11/2017	356.00 OH Cond and Devices	Tampa Electric	Financial	1080000	3,706,835.94
11/2017	11/2017	357.00 Underground Conduit	Tampa Electric	Financial	1080000	(127.99)
11/2017	11/2017	358.00 UG Conductors & Devices	Tampa Electric	Financial	1080000	(1,502,445.46)
11/2017	11/2017	359.00 Roads and Trails	Tampa Electric	Financial	1080000	(19,840.97)
11/2017	11/2017	361.00 Structures & Improvements	Tampa Electric	Financial	1080000	579,466.73
11/2017	11/2017	362.00 Station Equipment	Tampa Electric	Financial	1080000	6,547,881.71
11/2017	11/2017	364.00 Poles, Towers & Fixtures	Tampa Electric	Financial	1080000	21,668,939.98
11/2017	11/2017	365.00 OH Conductors & Devices	Tampa Electric	Financial	1080000	35,887,837.40
11/2017	11/2017	366.00 UG Conduit & Others	Tampa Electric	Financial	1080000	10,775,879.03
11/2017	11/2017	367.00 UG Conductors & Devices	Tampa Electric	Financial	1080000	5,201,270.69
11/2017	11/2017	368.00 Line Transformers OH,UG,Net	Tampa Electric	Financial	1080000	64,130,742.95

11/2017	11/2017	369.00 Services - OH	Tampa Electric	Financial	1080000	7,652,229.69
11/2017	11/2017	369.02 Services - UG	Tampa Electric	Financial	1080000	13,137,599.16
11/2017	11/2017	370.00 Meters - Analog & AMR	Tampa Electric	Financial	1080000	(6,293,639.75)
11/2017	11/2017	370.01 Meters - AMI	Tampa Electric	Financial	1080000	11,298.34
11/2017	11/2017	373.00 Street Light & Signal Sys	Tampa Electric	Financial	1080000	10,611,382.03
11/2017	11/2017	390.00 Structures & Improvements	Tampa Electric	Financial	1080000	5,436,777.62
11/2017	11/2017	392.02 ED Trans Equip - L Vehicle	Tampa Electric	Financial	1080000	27,741.66
11/2017	11/2017	392.03 ED Trans Equip - H Vehicle	Tampa Electric	Financial	1080000	188,053.05
11/2017	11/2017	392.12 ES Trans Equip - L Vehicle	Tampa Electric	Financial	1080000	635.12
11/2017	11/2017	392.14 ES Trans Equip - M Vehicle	Tampa Electric	Financial	1080000	261.68
11/2017	11/2017	397.25 Fiber Optic	Tampa Electric	Financial	1080000	1,209,864.50
						341,959,741.69

341,959,741.69 - 132,137,284.49 = 209,822,457.20
Dismantling **COR Reserve**

Regulatory liabilities:

In Millions	12/31/17	12/31/16	TEC PGS
Regulatory tax liability [6]			$ 730
Cost-recovery clauses [2]			32
Cost-recovery clauses - offsets to derivative assets [2]			0
Storm reserve [5]	342	376	0
Accumulated reserve—cost of removal [7]	176	171	518
Other	518	547	5
Total regulatory liabilities			1,285
Less: Current portion			58
Long-term regulatory liabilities			$ 1,227