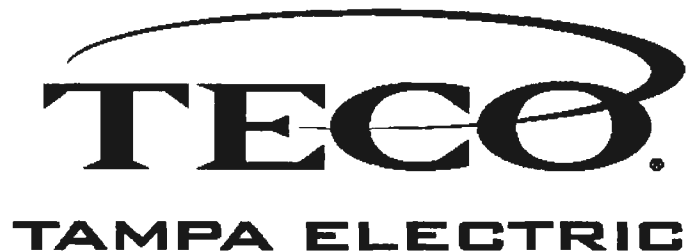


BEFORE THE  
**FLORIDA PUBLIC SERVICE COMMISSION**  
DOCKET NO. 130040-EI

IN RE: TAMPA ELECTRIC COMPANY'S  
PETITION FOR AN INCREASE IN BASE RATES  
AND MISCELLANEOUS SERVICE CHARGES



**MINIMUM FILING REQUIREMENTS**

**SCHEDULE E – RATE SCHEDULES**

**CLASS COST OF SERVICE STUDIES**  
**PRODUCTION CAPACITY ALLOCATION**  
METHOD: 12 CP & 50% AD  
**MINIMUM DISTRIBUTION SYSTEM EMPLOYED**  
**AND**  
**COS WORKPAPERS**  
**PROJECTED TEST YEAR 2014**

COM \_\_\_\_\_  
AFD   1    
APA   1    
ECO   16    
ENG   1    
GCL   1    
IDM \_\_\_\_\_  
TEL \_\_\_\_\_  
CLK \_\_\_\_\_

**VOLUME II**

DOCUMENT NUMBER-DATE

01698 APR-5 2014

FPSC-COMMISSION CLERK



---

TABLE OF CONTENTS

Study No. 1:.....12 CP & 50% AD Present Rate Schedule.....1  
Study No. 2:.....12 CP & 50% AD Proposed Rate Schedule.....76  
Support:.....COS Work Papers.....151

12 CP & 50% AD  
PRESENT

PRESENT RATE STRUCTURE  
PROD. CAP. ALLOC. METHOD: 12CP & 50% AD  
PROJECTED CALENDAR YEAR 2014; FULLY ADJUSTED DATA  
MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED

TAMPA ELECTRIC COMPANY  
ALLOCATED CLASS COST OF SERVICE & ROR STUDY  
(000's)

SUMMARY - CLASS ROR'S & REVENUE REQUIREMENTS -ROR

LINE NO.	FFSC JURIS	RS	GS	GSD	IS	LS ENERGY FACILITIES	LS FACILITIES	ALLOC FACTOR
1	<b>OPERATING REVENUES</b>							
2	907,769	489,649	57,854	290,876	28,538	5,487	35,484	
3	42,895	30,422	3,308	8,196	526	364	80	
4								
5	950,664	520,071	61,262	298,872	29,064	5,831	35,564	
6								
7								
8	<b>OPERATING EXPENSES</b>							
9	9,301	4,350	521	3,893	426	112	-	
10	354,533	206,610	24,323	103,872	9,148	2,836	7,744	
11	233,881	130,001	14,841	70,871	5,555	1,600	11,413	
12	65,789	37,045	4,129	20,418	1,823	473	2,100	
13	77,391	38,460	4,769	27,359	3,878	75	4,950	
14	(132)	(73)	(6)	(42)	(3)	(1)	(4)	
15								
16	740,763	414,392	48,374	226,370	20,827	5,096	25,903	
17								
18								
19	209,901	105,679	12,888	72,501	8,437	735	9,661	
20								
21								
22	<b>RATE BASE</b>							
23	6,506,194	3,611,150	401,480	2,072,144	161,843	46,182	213,396	
24	36,409	19,795	2,124	12,561	799	130	-	
25	61,119	25,038	3,183	29,597	3,620	931	(1,251)	
26	174,146	90,228	10,284	66,191	8,015	1,084	334	
27	2,436,894	1,358,688	151,014	746,253	58,705	17,537	104,696	
28								
29	4,398,974	2,367,522	266,056	1,434,239	113,571	30,800	107,783	
30								
31								
32								
33	4.84	4.43	4.84	5.06	7.43	2.39	8.96	
34	1.00	0.92	1.00	1.05	1.54	0.49	1.85	
35								

TAMPA ELECTRIC COMPANY  
ALLOCATED CLASS COST OF SERVICE & ROR STUDY  
(000's)

PRESENT RATE STRUCTURE  
PROG. CAP. ALLOC. METHOD: 12CP & 50% AD  
PROJECTED CALENDAR YEAR 2014; FULLY ADJUSTED DATA  
MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED

SUMMARY - CLASS ROR'S & REVENUE REQUIREMENTS - ROR

LINE NO.	FPSC JURIS	RS	GS	GSD	IS	LS ENERGY	LS FACILITIES	ALLOC FACTOR
36	DEVELOPMENT OF REVENUE REQUIREMENTS							
37	4,339,974	2,387,522	266,058	1,434,239	113,571	30,800	107,783	
38	6.74%	6.74%	6.74%	6.74%	6.74%	6.74%	6.74%	
39	292,514	160,919	17,932	96,668	7,655	2,076	7,265	
40	209,801	105,679	12,888	72,501	8,437	735	9,661	
41								
42								
43								
44	82,613	55,240	5,045	24,166	(782)	1,341	(2,396)	
45	1,6322	1,6322	1,6322	1,6322	1,6322	1,6322	1,6322	
46								
47	134,841	90,163	8,234	39,444	(1,277)	2,189	(3,911)	
48								
49	950,664	520,071	61,262	298,872	29,064	5,831	35,564	
50								
51	1,085,505	610,234	69,496	338,316	27,787	8,020	31,653	
52	(42,895)	(30,422)	(3,308)	(6,196)	(526)	(364)	(80)	
53								
54	1,042,610	579,812	86,188	330,120	27,261	7,656	31,573	
55	0.87	0.84	0.88	0.88	1.05	0.71	1.12	
56								

TAMPA ELECTRIC COMPANY  
COST OF SERVICE STUDY  
(000%)  
OPERATING REVENUES - OPREV

PRESENT RATE STRUCTURE  
PROD. CAP. ALLOC. METHOD: 12CP & 50% AD  
PROJECTED CALENDAR YEAR 2014; FULLY ADJUSTED DATA  
MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED

LINE NO.	DESCRIPTION	FPSC JURIS	RS	GS	GSD	IS	LS ENERGY	LS FACILITIES	ALLOC FACTOR
1	SALES REVENUE	907,769	489,649	57,954	290,676	28,538	5,467	35,484	501
2									
3	MISC SERVICE REVENUE: Accl 451	21,595	18,968	2,088	425	-	114	-	420
4			87.6%	9.7%	2.0%	0.0%	0.5%	0.0%	
5	RENT REVENUE: Accl 454								
6	Production	42	21	2	18	2	0	-	125
7	Transmission	615	341	37	220	16	1	-	117
8	Subtransmission	193	107	12	69	5	0	-	117
9	Distribution Primary	8,244	5,471	524	3,067	50	131	-	105
10	Distribution Secondary	132	93	9	28	-	1	-	106
11	TOTAL RENT REVENUE	10,227	6,033	565	3,402	72	133	-	
12									
13	PLANT RELATED REVENUE: Accl 456								
14	Production	1,159	592	68	450	42	8	-	125
15	EGY	228	106	13	95	10	3	-	201
16	Transmission	589	326	36	211	15	1	-	117
17	Transmission Firm Whsl.								202
18	Subtransmission	153	85	9	55	4	0	-	117
19	Distribution Primary	284	168	16	94	2	4	-	105
20	Distribution Secondary	198	139	14	44	-	2	-	106
21	Other	311	198	24	8	1	1	80	907
22	TOTAL PLANT RELATED REVENUE	2,941	1,632	181	957	74	18	80	412
23									
24	ENERGY-RELATED REVENUE: Accl 458								
25	Steam & Miscellaneous	8,231	3,850	461	3,445	377	99	-	201
26	Other SO2 Whsl								202
27	Subtotal Non-Sales Revenue	8,231	3,850	461	3,445	377	99	-	204
28	Collect Fuel/Sales Tax	76	35	4	32	3	1	-	508
29	Energy Power Sales								
30	Unbilled Revenue	(174)	(98)	(11)	(66)	-	(1)	-	
31	Subtotal Sales Revenue	(99)	(61)	(7)	(34)	3	(0)	-	
32	TOTAL ENERGY RELATED REVENUE	8,133	3,789	454	3,411	380	98	-	
33									
34	TOTAL OPERATING REVENUE	907,769	489,649	57,954	290,676	28,538	5,467	35,484	
35	Sales (incl Transm Firm Whsl)	1,201	614	70	466	43	8	-	
36	Production	8,360	3,895	466	3,506	381	102	-	
37	Transmission	1,204	667	73	431	31	1	-	
38	Subtransmission	347	192	21	124	9	0	-	
39	Distribution Primary	9,528	5,639	540	3,162	51	135	-	
40	Distribution Secondary	331	232	23	73	-	3	-	
41	Other	311	198	24	8	1	1	80	
42	TOTAL OPERATING REVENUE	21,614	18,965	2,090	428	0	114	-	
43									
44	TOTAL OPERATING REVENUE	950,664	520,071	81,282	298,872	28,084	5,831	35,564	
45									
46									

TAMPA ELECTRIC COMPANY  
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY  
 (000's)

PRESENT RATE STRUCTURE  
 PROD. CAP. ALLOC. METHOD: 12CP & 50% AD  
 PROJECTED CALENDAR YEAR 2014; FULLY ADJUSTED DATA  
 MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED

OPERATION & MAINTENANCE EXPENSES - O&M

LINE NO.	DESCRIPTION	PFSC JURIS	RS	GS	GSD	IS	LS ENERGY	LS FACILITIES	ALLOC FACTOR
1	FUEL & POWER TRANSACTIONS								
2	What Capacity & Reactive Pwr	DEM	-	-	-	-	-	-	201
3	What NR SO 2 allowances	EGY	-	-	-	-	-	-	201
4	What NRFuel Handling & Analysis	EGY	-	-	-	-	-	-	201
5									
6	Retail Reactive Power	DEM	-	-	-	-	-	-	125
7	Retail NRFuel Handling & Misc.	EGY	9,301	4,350	521	3,893	426	112	201
8									
9	Production Demand	DEM	-	-	-	-	-	-	
10	Production Energy	EGY	9,301	4,350	521	3,893	426	112	
11	TOTAL FUEL & POWER TRANSACTIONS O&M		9,301	4,350	521	3,893	426	112	
12									
13									
14	PRODUCTION O&M								
15	Production Demand	DEM	52,996	27,076	3,097	20,580	1,888	345	125
16	Production Energy	EGY	73,712	34,472	4,127	30,850	3,374	889	201
17	TOTAL PRODUCTION O&M		126,709	61,549	7,224	51,430	5,272	1,234	
18									
19									
20	TRANSMISSION O&M								
21	Step-Up Substations	DEM	1,804	922	105	701	65	12	125
22	High-Volt Transmission	DEM	1,839	1,019	112	659	48	2	117
23									
24	Subtransmission								
25	Substations	DEM	6,741	3,735	410	2,414	174	6	117
26	LINES	DEM	3,170	1,757	193	1,135	82	3	117
27	Subtransmission		9,911	5,492	603	3,549	256	9	
28									
29	TOTAL TRANSMISSION O&M		13,554	7,433	821	4,909	368	23	
30									

TAMPA ELECTRIC COMPANY  
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY  
 (000's)

PRESENT RATE STRUCTURE  
 PROD. CAP. ALLOC. METHOD: 12CP & 50% AD  
 PROJECTED CALENDAR YEAR 2014: FULLY ADJUSTED DATA  
 MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED

OPERATION & MAINTENANCE EXPENSES - O&M

LINE NO.	DESCRIPTION	FPSC JURIS	RS	GS	GSD	IS	LS ENERGY	LS FACILITIES	ALLOC. FACTOR
31	DISTRIBUTION O&M								
32	Substations	DEM	4,132	2,445	234	1,371	22	59	105
33	OH LINES Direct	CUST	1,597	-	-	-	-	1,597	310
34	OH LINES Primary	DEM	14,054	8,318	797	4,863	76	189	105
35	OH LINES Secondary	CUST	8,606	7,557	832	171	0	45	418
36	OH LINES Tertiary	DEM	1,858	1,302	130	410	-	15	108
37	OH LINES Quaternary	CUST	488	437	48	10	-	3	420
38	TOTAL OH LINES		28,610	17,614	1,807	5,254	76	282	1,597
39	UG LINES Direct	CUST	-	-	-	-	-	-	310
40	UG LINES Primary	DEM	2,838	1,860	161	942	15	40	105
41	UG LINES Secondary	CUST	281	246	27	6	0	1	418
42	UG LINES Tertiary	DEM	1,244	873	87	275	-	10	105
43	UG LINES Quaternary	CUST	123	108	12	2	-	1	420
44	TOTAL UG LINES		4,486	2,907	287	1,224	15	52	
45	Transformers	DEM	338	237	24	75	-	3	105
46	Transformers (MDS)	CUST	107	94	10	2	-	1	420
47	Services	CUST	7,533	6,616	728	148	-	40	420
48	Meters	CUST	4,882	3,570	672	577	62	1	308
49	Interruptible Equipment	CUST	45	-	-	-	45	-	309
50	Street Lighting	CUST	3,152	-	-	-	-	3,152	310
51	Distribution O&M	DEM	24,481	14,855	1,433	7,735	114	325	
52	Distribution O&M	CUST	26,822	18,629	2,330	816	107	92	
53	TOTAL DISTRIBUTION O&M		51,284	33,484	3,762	8,652	221	417	4,749
54	PROD. TRANS. & DIST. O&M								
55	Production	DEM	54,800	27,998	3,203	21,281	1,963	357	
56	Production	EGY	73,712	34,472	4,127	30,850	3,374	889	
57	Transmission	DEM	1,839	1,019	112	859	48	2	
58	Subtransmission	DEM	9,911	5,492	603	3,549	256	9	
59	Distribution Primary	DEM	21,023	12,443	1,192	6,876	114	288	
60	Distribution Secondary	DEM	3,438	2,412	240	759	-	27	
61	Distribution	CUST	26,822	18,629	2,330	916	107	92	
62	Other	CUST	-	-	-	-	-	-	
63	TOTAL PROD. TRANS. & DIST. O&M		191,546	102,485	11,807	64,990	5,861	1,874	4,749

TAMPA ELECTRIC COMPANY  
 DOCKET NO. 130040-EI  
 CLASS COST OF SERVICE STUDIES  
 METHOD: 12CP & 50% AD - PRESENT  
 WITNESS: ASHBURN  
 PAGE 5 OF 75  
 FILED: 04/05/2013



PRESENT RATE STRUCTURE  
 PROD. CAP. ALLOC. METHOD: 12CP & 50% AD  
 PROJECTED CALENDAR YEAR 2014; FULLY ADJUSTED DATA  
 MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED

TAMPA ELECTRIC COMPANY  
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY  
 (000's)

OPERATION & MAINTENANCE EXPENSES - O&M

LINE NO.		FP&C JURIS	RS	GS	GSD	IS	LS ENERGY	LS FACILITIES	ALLOC. FACTOR	
72	<b>PLUS: OTHER CUSTOMER O&amp;M</b>									
73	Uncollectible	CUST	3,623	1,954	231	1,160	114	22	142	507
74	Billing & Records	CUST	24,924	21,886	2,409	496	2	131	-	412
75	Meter Reading	CUST	2,685	1,411	934	314	26	0	-	311
76	Cust Svc & Info	CUST	1,267	1,113	122	25	0	7	-	412
77	Sales	CUST	1,360	1,194	131	27	0	7	-	412
78	TOTAL OTHER CUSTOMER O&M		33,859	27,558	3,829	2,022	141	167	142	
79										
80	<b>PLUS: ADMIN &amp; GENERAL O&amp;M (EXCL. STORM ACCRUAL)</b>									
81	Production	DEM	40,901	20,897	2,390	15,883	1,465	288	-	125
82	Production	EGY	28,975	13,551	1,622	12,127	1,326	350	-	201
83	Transmission	DEM	990	549	60	355	26	1	-	117
84	Subtransmission	DEM	5,097	2,824	310	1,825	132	5	-	117
85	Distribution Primary	DEM	10,652	6,305	604	3,535	58	181	-	105
86	Distribution Secondary	DEM	1,968	1,380	138	434	-	15	-	106
87	Distribution	CUST	13,714	9,525	1,191	469	55	47	2,428	807
88	Other	CUST	18,630	16,535	1,820	375	1	99	-	412
89	TOTAL ADMIN & GENERAL O&M		121,127	71,585	8,136	35,002	3,062	934	2,428	
90										
91	<b>PLUS: ADMIN &amp; GENERAL (STORM ACCRUAL ONLY)</b>									
92	Production	DEM	1,440	736	84	559	52	9	-	125
93	Production	EGY	-	-	-	-	-	-	-	204
94	Transmission	DEM	135	75	8	48	3	0	-	817
95	Subtransmission	DEM	265	147	16	95	7	0	-	817
96	Distribution Primary	DEM	2,192	1,297	124	727	12	31	-	105
97	Distribution Secondary	DEM	1,567	1,099	110	346	-	12	-	106
98	Distribution	CUST	2,401	1,668	209	82	10	8	425	607
99	Other	CUST	-	-	-	-	-	-	-	412
100	TOTAL ADMIN & GENERAL STORM ACCRUAL		8,000	5,022	551	1,858	83	61	425	
101	SUBTOTAL ADMIN & GENERAL O&M		129,127	76,586	8,687	36,860	3,145	995	2,853	
102										
103	<b>EQUALS: O&amp;M EXP LESS FUEL &amp; POWER TRANS</b>									
104	Production	DEM	97,142	49,630	5,677	37,723	3,479	632	-	
105	Production	EGY	102,688	48,023	5,749	42,977	4,700	1,239	-	
106	Transmission	DEM	2,964	1,642	180	1,061	77	3	-	
107	Subtransmission	DEM	15,273	8,463	930	5,470	395	14	-	
108	Distribution Primary	DEM	33,867	20,045	1,921	11,238	183	480	-	
109	Distribution Secondary	DEM	6,973	4,891	488	1,540	-	55	-	
110	Distribution	CUST	42,938	29,821	3,729	1,467	172	146	7,602	
111	Other	CUST	52,689	44,093	5,649	2,396	143	286	142	
112										
113	TOTAL O&M EXPENSE (EXCL. FUEL & POWER TRANS.)		354,533	206,610	24,323	103,872	9,148	2,836	7,744	
114										
115	<b>EQUALS: O&amp;M EXP PLUS FUEL &amp; POWER TRANS</b>									
116	Production	DEM	97,142	49,630	5,677	37,723	3,479	632	-	
117	Production	EGY	111,989	52,373	6,270	46,869	5,125	1,351	-	
118	Transmission	DEM	2,964	1,642	180	1,061	77	3	-	
119	Subtransmission	DEM	15,273	8,463	930	5,470	395	14	-	
120	Distribution Primary	DEM	33,867	20,045	1,921	11,238	183	480	-	
121	Distribution Secondary	DEM	6,973	4,891	488	1,540	-	55	-	
122	Distribution	CUST	42,938	29,821	3,729	1,467	172	146	7,602	
123	Other	CUST	52,689	44,093	5,649	2,396	143	286	142	
124	TOTAL O&M EXPENSE (INCL. FUEL & POWER TRANS.)		363,834	210,960	24,844	107,765	9,573	2,949	7,744	

9

TAMPA ELECTRIC COMPANY  
 DOCKET NO. 130040-EI  
 CLASS COST OF SERVICE STUDIES  
 METHOD: 12CP & 50% AD - PRESENT  
 WITNESS: ASHBURN  
 PAGE 6 OF 75  
 FILED: 04/05/2013

TAMPA ELECTRIC COMPANY  
ALLOCATED CLASS COST OF SERVICE & ROR STUDY  
(000's)

PRESENT RATE STRUCTURE  
PROD. CAP. ALLOC. METHOD: 12CP & 50% AD  
PROJECTED CALENDAR YEAR 2014; FULLY ADJUSTED DATA  
MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED

DEPRECIATION EXPENSE - DEPRE

LINE NO.	DESCRIPTION	FPSC JURIS	RS	GS	GSD	IS	LS ENERGY	LS FACILITIES	ALLOC. FACTOR
1	PRODUCTION DEPREC EXPENSE								
2	Production Demand	DEM	51,110	5,846	38,848	3,583	651	-	125
3	Production Energy	EGY	7,279	871	6,514	712	188	-	201
4	TOTAL PRODUCTION DEPRE EXPENSE		58,389	6,718	45,362	4,295	839	-	
5									
6	TRANSMISSION DEPREC EXPENSE								
7	Step-Up Substations	DEM	618	71	469	43	8	-	125
8	High-Volt Transmission	DEM	3,124	343	2,019	146	5	-	117
9									
10	Subtransmission	DEM	2,218	244	1,433	104	4	-	117
11	Substations	DEM	3,825	420	2,472	179	7	-	117
12	LINES								
13	Subtransmission		8,043	664	3,906	282	10	-	
14									
15	TOTAL TRANSMISSION DEPREC EXPENSE		9,785	1,078	6,394	471	24	-	
16									
17									

TAMPA ELECTRIC COMPANY  
ALLOCATED CLASS COST OF SERVICE & ROR STUDY  
(000's)

PRESENT RATE STRUCTURE  
PROD. CAP. ALLOC. METHOD: 12CP & 50% AD  
PROJECTED CALENDAR YEAR 2014; FULLY ADJUSTED DATA  
MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED

DEPRECIATION EXPENSE - DEPRE

LINE NO.	DESCRIPTION	FJURIS	RS	GS	GSD	IS	LS ENERGY	LS FACILITIES	ALLOC. FACTOR
18	DISTRIBUTION DEPRECIATION EXPENSE								
19	Substations	DEM	5,050	2,989	286	1,876	27	72	105
20	Poles Direct	CUST	1,021	-	-	-	-	1,021	310
21	Poles Primary	DEM	3,433	2,032	195	1,139	19	49	105
22	Poles Primary (MDS)	CUST	6,103	5,359	590	121	0	32	418
23	Poles Secondary	DEM	149	105	10	33	-	1	106
24	Poles Secondary (MDS)	CUST	266	233	26	5	-	1	420
25	TOTAL POLES		10,972	7,730	821	1,299	19	83	1,021
27	OH LINES Direct	CUST	180	-	-	-	-	180	310
28	OH LINES Primary	DEM	5,495	3,252	312	1,823	30	78	105
29	OH LINES Primary (MDS)	CUST	543	477	53	11	0	3	418
30	OH LINES Secondary	DEM	940	699	66	207	-	7	106
31	OH LINES Secondary (MDS)	CUST	93	82	9	2	-	0	420
32	TOTAL OH LINES		7,250	4,470	439	2,043	30	89	180
33	UG LINES Direct	CUST	-	-	-	-	-	-	310
34	UG LINES Primary	DEM	6,413	3,795	364	2,128	35	91	105
35	UG LINES Primary (MDS)	CUST	634	557	61	13	0	3	418
36	UG LINES Secondary	DEM	2,811	1,972	197	621	-	22	106
37	UG LINES Secondary (MDS)	CUST	276	244	27	5	-	1	420
38	TOTAL UG LINES		10,136	6,568	648	2,767	35	118	
39	Transformers	DEM	18,595	11,641	1,160	3,664	-	130	106
40	Transformers (MDS)	CUST	5,240	4,603	507	103	-	28	420
41	Services	CUST	5,911	5,192	572	116	-	31	420
42	Meters	CUST	5,767	4,218	794	682	73	1	308
43	Intermittible Equipment	CUST	44	-	-	-	44	-	309
44	Street Lighting	CUST	9,541	-	-	-	-	9,541	310
45	Total Distribution Expense		40,885	26,445	2,589	11,291	110	450	
46	Distribution Expense		35,922	20,968	2,638	1,059	117	102	10,741
47	Distribution Expense		78,508	47,411	5,227	12,350	227	551	10,741
48	TOTAL DISTRIBUTION DEPRECIATION EXPENSE								
49	PROD. TRANS. & DIST. DEPRECIATION EXPENSE								
50	Production	DEM	101,246	51,728	5,917	39,317	3,625	659	
51	Production (MDS)	EGY	15,565	7,279	871	6,514	712	188	
52	Transmission	DEM	5,638	3,124	343	2,019	146	5	
53	Transmission (MDS)	DEM	10,905	6,043	664	3,906	282	10	
54	Subtransmission	DEM	20,391	12,099	1,156	6,766	110	289	
55	Subtransmission (MDS)	DEM	20,495	14,376	1,433	4,525	-	180	
56	Distribution	CUST	35,622	20,968	2,638	1,059	117	102	10,741
57	Other		-	-	-	-	-	-	
58	TOTAL PROD. TRANS. & DIST. DEPRECIATION EXP		209,863	115,585	13,023	64,106	4,994	1,414	10,741

PRESENT RATE STRUCTURE  
 PROD. CAP. ALLOC. METHOD: 12CP & 50% AD  
 PROJECTED CALENDAR YEAR 2014; FULLY ADJUSTED DATA  
 MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED

TAMPA ELECTRIC COMPANY  
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY  
 (000's)

DEPRECIATION EXPENSE - DEPRE

LINE NO.		FPSC JURIS	RS	GS	GSD	IS	LS ENERGY	LS FACILITIES	ALLOC. FACTOR	
67	<b>PLUS: COMMUNICATION EQP DEPREC EXP</b>									
68	Production	DEM	643	329	38	250	23	4	-	125
69	Production	EGY	471	220	26	197	22	6	-	201
70	Transmission	DEM	227	126	14	81	6	0	-	117
71	Subtransmission	DEM	113	62	7	40	3	0	-	117
72	Distribution Primary	DEM	493	292	28	164	3	7	-	105
73	Distribution Secondary	DEM	263	185	18	58	-	2	-	108
74	Distribution	CUST	212	135	16	5	1	1	54	907
75	Other	CUST	377	331	36	7	0	2	-	412
76										
77	TOTAL COMMUNICATION EQP DEPREC EXP		2,800	1,680	184	803	57	22	54	
78										
79	<b>PLUS: TRANSPORTATION EQP DEPREC EXP</b>									
80	Production	DEM	113	58	7	44	4	1	-	125
81	Production	EGY	-	-	-	-	-	-	-	201
82	Transmission	DEM	-	-	-	-	-	-	-	117
83	Subtransmission	DEM	-	-	-	-	-	-	-	117
84	Distribution Primary	DEM	-	-	-	-	-	-	-	105
85	Distribution Secondary	DEM	-	-	-	-	-	-	-	106
86	Distribution	CUST	-	-	-	-	-	-	-	907
87	Other	CUST	-	-	-	-	-	-	-	412
88										
89	TOTAL TRANSPORTATION EQP DEPREC EXP		113	58	7	44	4	1	-	
90										
91	<b>PLUS: GENERAL &amp; INTANGIBLE DEPREC EXP</b>									
92	Production	DEM	5,906	3,017	345	2,293	212	38	-	125
93	Production	EGY	5,352	2,503	300	2,240	245	65	-	201
94	Transmission	DEM	162	90	10	58	4	0	-	117
95	Subtransmission	DEM	839	465	51	300	22	1	-	117
96	Distribution Primary	DEM	1,848	1,094	105	613	10	26	-	105
97	Distribution Secondary	DEM	309	217	22	68	-	2	-	106
98	Distribution	CUST	2,410	1,535	183	59	8	8	618	907
99	Other	CUST	4,279	3,758	414	85	0	23	-	412
100										
101	TOTAL GENERAL & INTANGIBLE DEPREC EXP		21,106	12,678	1,429	5,718	501	183	618	
102										
103	<b>EQUALS: DEPRECIATION EXPENSE</b>									
104	Production	DEM	107,909	55,131	6,306	41,904	3,865	702	-	
105	Production	EGY	21,389	10,003	1,198	8,952	979	258	-	
106	Transmission	DEM	8,027	3,340	367	2,158	156	8	-	
107	Subtransmission	DEM	11,857	6,571	722	4,246	307	11	-	
108	Distribution Primary	DEM	22,731	13,454	1,289	7,543	123	322	-	
109	Distribution Secondary	DEM	21,067	14,778	1,473	4,652	-	165	-	
110	Distribution	CUST	38,245	22,636	2,836	1,123	126	111	11,413	
111	Other	CUST	4,656	4,088	450	93	0	25	-	
112										
113	TOTAL DEPRECIATION EXPENSE		233,881	130,001	14,841	70,671	5,555	1,800	11,413	

6

TAMPA ELECTRIC COMPANY  
 DOCKET NO. 130040-EI  
 CLASS COST OF SERVICE STUDIES  
 METHOD: 12CP & 50% AD - PRESENT  
 WITNESS: ASHBURN  
 PAGE 9 OF 75  
 FILED: 04/05/2013

TAMPA ELECTRIC COMPANY  
ALLOCATED CLASS COST OF SERVICE & ROR STUDY  
(000's)

PRESENT RATE STRUCTURE  
PROD. CAP. ALLOC. METHOD: 12CP & 50% AD  
PROJECTED CALENDAR YEAR 2014; FULLY ADJUSTED DATA  
MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED

TAXES OTHER THAN INCOME TAXES - TXOTH

LINE NO.	FPSC JURIS	RS	GS	GSD	IS	LS ENERGY	LS FACILITIES	ALLOC. FACTOR
<b>PAYROLL TAXES</b>								
1	DEM	3,274	1,673	191	1,272	117	21	125
2	EGY	2,968	1,388	166	1,242	136	36	201
3	DEM	90	50	5	32	2	0	117
4	DEM	485	256	28	167	12	0	117
5	DEM	1,024	606	58	340	6	15	105
6	DEM	171	120	12	38	-	1	105
7	DEM	1,336	851	101	33	4	5	907
8	CUST	2,373	2,083	229	47	0	12	412
9	CUST	11,702	7,029	792	3,170	278	91	342
10	<b>TOTAL PAYROLL TAXES</b>							
11	DEM	25,219	12,885	1,474	9,793	903	184	125
12	EGY	4,946	2,314	277	2,071	226	60	201
13	DEM	1,759	974	107	630	45	2	117
14	DEM	3,478	1,927	212	1,246	80	3	117
15	DEM	6,234	3,690	354	2,089	34	88	105
16	DEM	4,316	3,027	302	953	-	34	106
17	DEM	6,767	4,309	513	166	22	23	907
18	CUST	421	370	41	8	0	2	412
19	CUST	53,141	29,496	3,279	16,935	1,321	376	1,734
20	<b>TOTAL PROPERTY TAXES</b>							
21	DEM	100	51	6	39	4	1	125
22	EGY	20	9	1	8	1	0	201
23	DEM	7	4	0	3	0	0	117
24	DEM	15	8	1	5	0	0	117
25	DEM	23	14	1	8	0	0	105
26	DEM	15	10	1	3	-	0	106
27	DEM	20	13	2	1	0	0	907
28	CUST	1	1	0	0	0	0	412
29	CUST	202	111	12	67	5	1	5
30	<b>TOTAL OTHER TAXES</b>							
31	DEM	28,593	14,608	1,671	11,104	1,024	186	125
32	EGY	7,936	3,711	444	3,321	363	96	201
33	DEM	1,856	1,026	113	665	48	2	117
34	DEM	3,958	2,193	241	1,417	102	4	117
35	DEM	7,282	4,310	413	2,416	39	103	105
36	DEM	4,502	3,156	315	894	-	35	106
37	DEM	8,124	5,173	616	199	27	28	907
38	CUST	2,785	2,454	270	56	0	15	412
39	CUST	65,044	36,638	4,083	20,172	1,604	488	2,081
40	<b>TOTAL NON-REVENUE TAXES</b>							
41	DEM	28,593	14,608	1,671	11,104	1,024	186	125
42	EGY	7,936	3,711	444	3,321	363	96	201
43	DEM	1,856	1,026	113	665	48	2	117
44	DEM	3,958	2,193	241	1,417	102	4	117
45	DEM	7,282	4,310	413	2,416	39	103	105
46	DEM	4,502	3,156	315	894	-	35	106
47	DEM	8,124	5,173	616	199	27	28	907
48	CUST	2,785	2,454	270	56	0	15	412
49	CUST	65,044	36,638	4,083	20,172	1,604	488	2,081

TAMPA ELECTRIC COMPANY  
ALLOCATED CLASS COST OF SERVICE & ROR STUDY  
(000%)

PRESENT RATE STRUCTURE  
PROD. CAP. ALLOC. METHOD: 12CP & 50% AD  
PROJECTED CALENDAR YEAR 2014; FULLY ADJUSTED DATA  
MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED

TAXES OTHER THAN INCOME TAXES - TXOTH

LINE NO.	DESCRIPTION	FPSC JURIS	RS	GS	GSD	IS	LS ENERGY	LS FACILITIES	ALLOC. FACTOR
45	REGULATORY ASSESSMENT FEE								
46	DEM Production	367	188	21	143	13	2	-	125
47	EGY Production	74	35	4	31	3	1	-	204
48	DEM Transmission	28	15	2	10	1	0	-	117
49	DEM Subtransmission	66	31	3	20	1	0	-	117
50	DEM Distribution Primary	85	51	5	28	0	1	-	105
51	DEM Distribution Secondary	54	38	4	12	-	0	-	106
52	DEM Distribution	75	48	6	2	0	0	19	907
53	CUST Other	4	4	0	0	0	0	-	412
54	TOTAL REGULATORY ASSESSMENT FEE	744	409	45	246	19	5	19	
55									
56									
57	EQUALS TAXES OTHER THAN INCOME								
58	DEM Production	28,960	14,796	1,692	11,246	1,037	188	-	
59	EGY Production	8,010	3,746	448	3,352	367	97	-	
60	DEM Transmission	1,883	1,044	115	675	49	2	-	
61	DEM Subtransmission	4,014	2,224	244	1,438	104	4	-	
62	DEM Distribution Primary	7,367	4,360	418	2,445	40	105	-	
63	DEM Distribution Secondary	4,556	3,196	319	1,006	-	36	-	
64	DEM Distribution	8,199	5,221	622	201	27	28	2,100	
65	CUST Other	2,799	2,458	271	56	0	15	-	
66									
67	TOTAL TAXES OTHER THAN INCOME	65,789	37,045	4,129	20,419	1,623	473	2,100	

TAMPA ELECTRIC COMPANY  
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY  
 (000's)

PRESENT RATE STRUCTURE  
 PROD. CAP. ALLOC. METHOD: 12CP & 50% AD  
 PROJECTED CALENDAR YEAR 2014; FULLY ADJUSTED DATA  
 MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED

INCOME TAXES - INCTX

Derivation of Operating Income

LINE NO.	DESCRIPTION	FPSC JURIS	RS	GS	GSD	IS	LS ENERGY	LS FACILITIES	ALLOC. FACTOR
1	TOTAL OPERATING REVENUES								
2	Sales Revenue (Incl. Transmission Firm Wheel)	REV	489,649	57,954	290,876	28,538	5,487	35,484	
3	DEM	1,201	614	70	466	43	8	-	
4	EGY	8,360	3,895	466	3,506	381	102	-	
5	Production	1,204	687	73	431	31	1	-	
6	Transmission	3,478	192	21	124	9	0	-	
7	Subtransmission	9,528	5,639	540	3,162	51	135	-	
8	Distribution Primary	331	232	23	73	-	3	-	
9	Distribution Secondary	311	198	24	8	1	1	80	
10	Distribution	21,614	18,285	2,090	426	0	114	-	
11	Other	950,664	520,071	61,262	288,872	29,064	5,831	35,564	
12	TOTAL OPERATING REVENUES								
13	LESS: O&M EXPENSE								
14	DEM	97,142	49,630	5,677	37,723	3,479	632	-	
15	EGY	102,688	48,023	5,749	42,977	4,700	1,239	-	
16	Production	2,964	1,842	180	1,051	77	3	-	
17	Transmission	15,273	8,463	930	5,470	395	14	-	
18	Subtransmission	33,887	20,045	1,921	11,238	183	480	-	
19	Distribution Primary	6,973	4,891	488	1,540	-	55	-	
20	Distribution Secondary	42,938	29,821	3,729	1,467	172	146	7,602	
21	Distribution	52,689	44,093	5,649	2,396	143	266	142	
22	Other	354,633	208,610	24,323	103,872	9,148	2,836	7,744	
23	TOTAL O&M EXPENSE								
24	LESS: FUEL & POWER TRANSACTIONS								
25	DEM	9,301	4,350	521	3,893	426	112	-	
26	EGY	9,301	4,350	521	3,893	426	112	-	
27	Production Demand								
28	Production Energy								
29	TOTAL FUEL & POWER TRANSACTIONS								
30	LESS: DEPRECIATION EXPENSE								
31	DEM	107,909	55,131	6,306	41,904	3,865	702	-	
32	EGY	21,389	10,003	1,198	8,952	879	258	-	
33	Production	6,027	3,340	367	2,158	156	6	-	
34	Transmission	11,857	6,571	722	4,246	307	11	-	
35	Subtransmission	22,731	13,454	1,289	7,543	123	322	-	
36	Distribution Primary	21,067	14,778	1,473	4,652	-	165	-	
37	Distribution Secondary	38,245	22,636	2,636	1,123	126	111	11,413	
38	Distribution	4,656	4,088	450	93	0	25	-	
39	Other	233,681	130,001	14,641	70,671	5,555	1,600	11,413	
40	TOTAL DEPRECIATION EXPENSE								

TAMPA ELECTRIC COMPANY  
 DOCKET NO. 130040-EI  
 CLASS COST OF SERVICE STUDIES  
 METHOD: 12CP & 50% AD - PRESENT  
 WITNESS: ASHBURN  
 PAGE 12 OF 75  
 FILED: 04/05/2013

PRESENT RATE STRUCTURE  
 PROD. CAP. ALLOC. METHOD: 12CP & 50% AD  
 PROJECTED CALENDAR YEAR 2014; FULLY ADJUSTED DATA  
 MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED

TAMPA ELECTRIC COMPANY  
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY  
 ('000's)

PAGE 13

INCOME TAXES - INCTX

LINE NO.		FPSC JURIS	RS	GS	GSD	IS	LS ENERGY	LS FACILITIES	ALLOC. FACTOR
39	<b>LESS: AMORTIZATION EXPENSE</b>								
40	Production	DEM	-	-	-	-	-	-	
41	Production	EGY	-	-	-	-	-	-	
42	Transmission	DEM	-	-	-	-	-	-	
43	Subtransmission	DEM	-	-	-	-	-	-	
44	Distribution Primary	DEM	-	-	-	-	-	-	
45	Distribution Secondary	DEM	-	-	-	-	-	-	
46	Distribution	CUST	-	-	-	-	-	-	
47	Other	CUST	-	-	-	-	-	-	
48	<b>TOTAL AMORTIZATION EXPENSE</b>		-	-	-	-	-	-	
49									
50	<b>LESS: TAXES OTHER THAN INCOME</b>								
51	Production	DEM	28,960	14,796	1,692	11,246	1,037	188	-
52	Production	EGY	8,010	3,746	448	3,352	367	97	-
53	Transmission	DEM	1,883	1,044	115	675	49	2	-
54	Subtransmission	DEM	4,014	2,224	244	1,438	104	4	-
55	Distribution Primary	DEM	7,367	4,360	418	2,445	40	105	-
56	Distribution Secondary	DEM	4,566	3,196	319	1,006	-	36	-
57	Distribution	CUST	8,199	5,221	622	201	27	28	2,100
58	Other	CUST	2,789	2,458	271	56	0	15	-
59	<b>TOTAL TAXES OTHER THAN INCOME</b>		65,789	37,045	4,129	20,418	1,623	473	2,100
60									
61	<b>LESS: LOSS ON DISPOSITION &amp; MISC</b>								
62	Production	DEM	(63)	(32)	(4)	(24)	(2)	(0)	-
63	Production	EGY	(12)	(6)	(1)	(5)	(1)	(0)	-
64	Transmission	DEM	(4)	(2)	(0)	(2)	(0)	(0)	-
65	Subtransmission	DEM	(8)	(5)	(1)	(3)	(0)	(0)	-
66	Distribution Primary	DEM	(15)	(9)	(1)	(5)	(0)	(0)	-
67	Distribution Secondary	DEM	(11)	(8)	(1)	(2)	-	(0)	-
68	Distribution	CUST	(17)	(11)	(1)	(0)	(0)	(0)	(4)
69	Other	CUST	(1)	(1)	(0)	(0)	(0)	(0)	-
70	<b>TOTAL OTHER EXPENSES</b>		(132)	(73)	(8)	(42)	(3)	(1)	(4)
71									
72	<b>EQUALS: OPERATING INCOME</b>								
73	Sales	REV	907,789	489,649	57,954	290,676	28,538	5,467	35,464
74	Production	DEM	(232,747)	(118,912)	(13,602)	(90,382)	(8,336)	(1,515)	-
75	Production	EGY	(133,016)	(62,221)	(7,449)	(55,662)	(6,080)	(1,604)	-
76	Transmission	DEM	(9,866)	(5,356)	(589)	(3,462)	(250)	(9)	-
77	Subtransmission	DEM	(30,769)	(17,062)	(1,875)	(11,027)	(796)	(29)	-
78	Distribution Primary	DEM	(54,422)	(32,211)	(3,086)	(18,059)	(294)	(772)	-
79	Distribution Secondary	DEM	(32,255)	(22,626)	(2,255)	(7,122)	-	(252)	-
80	Distribution	CUST	(89,054)	(57,469)	(7,162)	(2,783)	(323)	(284)	(21,032)
81	Other	CUST	(38,529)	(31,654)	(4,280)	(2,119)	(143)	(192)	(142)
82	<b>TOTAL OPERATING INCOME</b>		287,292	142,139	17,856	100,060	12,315	810	14,311

13

TAMPA ELECTRIC COMPANY  
 DOCKET NO. 130040-EI  
 CLASS COST OF SERVICE STUDIES  
 METHOD: 12CP & 50% AD - PRESENT  
 WITNESS: ASHBURN  
 PAGE 13 OF 75  
 FILED: 04/05/2013



TAMPA ELECTRIC COMPANY  
ALLOCATED CLASS COST OF SERVICE & ROR STUDY  
(000%)

PRESENT RATE STRUCTURE  
PROD. CAP. ALLOC. METHOD: 12CP & 50% AD  
PROJECTED CALENDAR YEAR 2014; FULLY ADJUSTED DATA  
MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED

INCOME TAXES - INCTX

LINE NO.	DESCRIPTION	FPSC JURIS	RS	GS	GSD	IS	LS ENERGY	LS FACILITIES	ALLOC. FACTOR
83	LESS: INTEREST EXPENSE								
84	Production	DEM	42,247	2,469	18,406	1,513	275	-	125
85	Production	EGY	8,548	3,988	3,578	391	103	-	201
86	Transmission	DEM	3,114	1,728	1,115	81	3	-	117
87	Subtransmission	DEM	6,350	3,519	2,274	164	6	-	117
88	Distribution Primary	DEM	9,821	5,813	3,259	53	139	-	105
89	Distribution Secondary	DEM	8,256	4,375	1,377	-	49	-	106
90	Distribution	CUST	8,686	5,531	213	29	30	2,225	907
91	Other	CUST	494	434	48	10	0	-	412
92	TOTAL INTEREST EXPENSE		85,497	46,979	28,232	2,231	607	2,225	
93									
94	PLUS: PERMANENT TIMING DIFFERENCES								
95	Production	DEM	284	145	110	10	2	-	125
96	Production	EGY	58	27	24	3	1	-	201
97	Transmission	DEM	21	12	8	1	0	-	117
98	Subtransmission	DEM	43	24	15	1	0	-	117
99	Distribution Primary	DEM	66	39	4	0	1	-	105
100	Distribution Secondary	DEM	42	29	2	9	0	-	106
101	Distribution	CUST	58	37	4	1	0	15	907
102	Other	CUST	3	3	0	0	0	-	412
103	TOTAL PERMANENT TIMING DIFFERENCES		575	316	190	15	4	15	
104									
105	EQUALS: FLORIDA TAXABLE INCOME								
106	Sales	REV	907,769	489,649	290,678	28,538	5,467	35,484	
107	Production	DEM	(274,709)	(140,351)	(106,678)	(9,839)	(1,788)	-	
108	Production	EGY	(141,507)	(66,192)	(59,216)	(6,468)	(1,707)	-	
109	Transmission	DEM	(12,799)	(7,071)	(4,570)	(350)	(12)	-	
110	Subtransmission	DEM	(37,096)	(20,657)	(13,285)	(959)	(35)	-	
111	Distribution Primary	DEM	(64,177)	(37,965)	(21,296)	(347)	(910)	-	
112	Distribution Secondary	DEM	(38,449)	(28,971)	(8,489)	-	(301)	-	
113	Distribution	CUST	(97,661)	(62,963)	(2,994)	(352)	(313)	(23,242)	
114	Other	CUST	(39,020)	(32,065)	(4,327)	(143)	(194)	(142)	
115	TOTAL FLORIDA TAXABLE INCOME		202,370	95,476	12,468	10,099	207	12,101	
116									
117	RESULTS: FLORIDA INCOME TAX @ 0.055								
118	Sales	REV	49,927	26,931	15,987	1,570	301	1,952	
119	Production	DEM	(15,109)	(7,719)	(5,867)	(541)	(96)	-	
120	Production	EGY	(7,783)	(3,641)	(3,257)	(356)	(94)	-	
121	Transmission	DEM	(702)	(369)	(251)	(18)	(1)	-	
122	Subtransmission	DEM	(1,131)	(613)	(371)	(53)	(2)	-	
123	Distribution Primary	DEM	(3,530)	(2,089)	(1,171)	(19)	(50)	-	
124	Distribution Secondary	DEM	(2,115)	(1,483)	(467)	-	(17)	-	
125	Distribution	CUST	(5,372)	(3,463)	(165)	(19)	(17)	(1,278)	
126	Other	CUST	(2,146)	(1,765)	(117)	(8)	(11)	(8)	
127	TOTAL FLORIDA INCOME TAX		11,130	5,251	3,981	555	11	665	

TAMPA ELECTRIC COMPANY  
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY  
 (000%)

PRESENT RATE STRUCTURE  
 PROD. CAP. ALLOC. METHOD: 12CP & 50% AD  
 PROJECTED CALENDAR YEAR 2014: FULLY ADJUSTED DATA  
 MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED

INCOME TAXES - INCTX

LINE NO.	DESCRIPTION	FPSC JURIS	RS	GS	GSD	IS	LS ENERGY	LS FACILITIES	ALLOC. FACTOR
128	EQUALS: FEDERAL TAXABLE INCOME								
129	REV Sales	857,841	462,719	54,767	274,688	28,968	5,167	33,533	
130	DEM Production	(259,600)	(132,631)	(15,171)	(100,810)	(9,297)	(1,689)	-	
131	EGY Production	(133,724)	(82,551)	(7,489)	(55,968)	(6,113)	(1,613)	-	
132	DEM Transmission	(12,096)	(6,662)	(734)	(4,318)	(312)	(11)	-	
133	DEM Subtransmission	(35,095)	(19,426)	(2,135)	(12,555)	(907)	(33)	-	
134	DEM Distribution Primary	(60,848)	(35,896)	(3,439)	(20,125)	(328)	(850)	-	
135	DEM Distribution Secondary	(36,335)	(25,488)	(2,540)	(8,022)	-	(284)	-	
136	CUST Distribution	(92,309)	(59,500)	(7,387)	(2,830)	(333)	(266)	(21,984)	
137	Other	(36,873)	(30,320)	(4,089)	(2,012)	(135)	(184)	(134)	
138	TOTAL FEDERAL TAXABLE INCOME	191,239	90,225	11,783	98,058	9,544	195	11,435	
139									
140	RESULTS: FEDERAL INCOME TAX @ 0.35								
141	REV Sales	300,244	161,952	19,168	96,141	9,439	1,808	11,736	
142	DEM Production	(90,880)	(46,421)	(5,310)	(35,284)	(3,254)	(591)	-	
143	EGY Production	(46,803)	(21,893)	(2,821)	(19,586)	(2,139)	(584)	-	
144	DEM Transmission	(4,220)	(2,339)	(297)	(1,511)	(109)	(4)	-	
145	DEM Subtransmission	(12,289)	(6,799)	(747)	(4,394)	(317)	(12)	-	
146	DEM Distribution Primary	(21,227)	(12,563)	(1,204)	(7,044)	(317)	(301)	-	
147	DEM Distribution Secondary	(32,308)	(20,825)	(2,585)	(990)	(116)	(89)	-	
148	CUST Distribution	(12,906)	(10,612)	(1,431)	(704)	(47)	(64)	(7,687)	
149	Other	(6,934)	(5,779)	(704)	(238)	(47)	(64)	(47)	
150	TOTAL FEDERAL INCOME TAX	86,934	31,579	4,124	23,820	3,340	88	4,002	
151									
152	ADJ. TO INCOME TAXES (True-Jus. Excess Deferred & ITC)								
153	DEM Production	(333)	(170)	(19)	(129)	(12)	(2)	(2)	125
154	EGY Production	(67)	(31)	(4)	(28)	(3)	(1)	(1)	201
155	DEM Transmission	(25)	(14)	(1)	(9)	(1)	(0)	(0)	117
156	DEM Subtransmission	(50)	(28)	(3)	(18)	(1)	(0)	(0)	117
157	DEM Distribution Primary	(77)	(46)	(4)	(26)	(0)	(1)	(1)	106
158	DEM Distribution Secondary	(49)	(34)	(3)	(11)	(0)	(0)	(0)	105
159	CUST Distribution	(68)	(44)	(5)	(2)	(0)	(0)	(18)	907
160	Other	(4)	(3)	(0)	(0)	(0)	(0)	(0)	412
161	TOTAL ADJUSTMENT TO INCOME TAXES	(673)	(370)	(41)	(222)	(18)	(5)	(18)	
162									
163									
164	TOTAL INCOME TAXES (FED. STATE & ADJ.)								
165	REV Sales	350,172	188,882	22,356	112,128	11,008	2,109	13,688	
166	DEM Production	(106,302)	(54,310)	(6,212)	(41,280)	(3,807)	(692)	-	
167	EGY Production	(54,654)	(25,565)	(3,081)	(22,871)	(2,498)	(859)	-	
168	DEM Transmission	(4,946)	(2,741)	(301)	(1,772)	(128)	(5)	-	
169	DEM Subtransmission	(14,360)	(7,957)	(874)	(5,143)	(371)	(14)	-	
170	DEM Distribution Primary	(24,834)	(14,698)	(1,408)	(8,241)	(352)	(352)	-	
171	DEM Distribution Secondary	(14,881)	(10,439)	(1,040)	(3,266)	-	(116)	-	
172	CUST Distribution	(37,749)	(24,332)	(3,020)	(1,157)	(136)	(121)	(8,983)	
173	Other	(15,056)	(12,380)	(1,670)	(821)	(55)	(75)	(55)	
174									
175	TOTAL INCOME TAXES	77,391	36,460	4,789	27,559	3,878	75	4,850	

TAMPA ELECTRIC COMPANY  
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY  
 (000's)

PRESENT RATE STRUCTURE  
 PROD. CAP. ALLOC. METHOD: 12CP & 50% AD  
 PROJECTED CALENDAR YEAR 2014; FULLY ADJUSTED DATA  
 MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED

PLANT IN SERVICE - PLTSVC

LINE NO.	FPSC JURIS	RS	GS	GSD	IS	LS ENERGY	LS FACILITIES	ALLOC. FACTOR
1	DEM	2,988,919	1,527,060	174,675	1,160,686	107,047	19,451	125
2	EGY	565,107	299,602	31,080	232,322	25,405	6,698	201
3		3,544,026	1,786,662	205,755	1,393,008	132,452	26,149	
4								
5								
6								
7	DEM	49,165	25,119	2,873	19,092	1,761	320	125
8								
9	DEM	202,477	112,203	12,329	72,516	5,237	192	117
10								
11								
12	DEM	183,702	101,799	11,186	65,792	4,751	174	117
13								
14	DEM	215,808	119,581	13,141	77,290	5,581	205	117
15								
16		398,510	221,390	24,327	143,081	10,332	379	
17		651,151	358,712	39,530	234,689	17,330	891	

TAMPA ELECTRIC COMPANY  
ALLOCATED CLASS COST OF SERVICE & ROR STUDY  
(000's)

PRESENT RATE STRUCTURE  
PROD. CAP. ALLOC. METHOD: 12CP & 50% AD  
PROJECTED CALENDAR YEAR 2014; FULLY ADJUSTED DATA  
MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED

PLANT IN SERVICE - PLTSSVC

LINE NO.	DESCRIPTION	FPSC JURIS	RS	GS	GSD	IS	LS ENERGY	LS FACILITIES	ALLOC. FACTOR
18	DISTRIBUTION PLANT								
19	Substations	DEM	220,498	130,506	73,168	1,192	3,128	-	105
20	Poles Direct	CUST	23,228	-	-	-	-	23,228	310
21	Poles Primary	DEM	78,138	4,431	25,929	422	1,108	-	105
22	Poles Primary (MDS)	CUST	138,912	13,429	2,763	6	731	-	418
23	Poles Secondary	DEM	3,401	2,386	751	-	27	-	106
24	Poles Secondary (MDS)	CUST	6,046	5,311	119	-	32	-	420
25	TOTAL POLES		249,726	175,928	18,882	428	1,898	23,228	
26	OH LINES Direct	CUST	5,804	-	-	-	-	5,804	310
27	OH LINES Primary	DEM	177,357	104,972	58,853	959	2,516	-	105
28	OH LINES Primary (MDS)	CUST	17,541	15,403	1,698	1	92	-	418
29	OH LINES Secondary	DEM	30,335	21,279	6,898	-	237	-	106
30	OH LINES Secondary (MDS)	CUST	3,000	2,635	290	59	16	-	420
31	TOTAL OH LINES		234,037	144,280	65,958	959	2,861	5,804	
32	UG LINES Direct	CUST	-	-	-	-	-	-	310
33	UG LINES Primary	DEM	257,665	152,516	85,508	1,393	3,655	-	105
34	UG LINES Primary (MDS)	CUST	25,485	22,380	2,464	1	134	-	418
35	UG LINES Secondary	DEM	112,959	79,237	24,941	-	883	-	106
36	UG LINES Secondary (MDS)	CUST	11,172	9,813	1,080	220	59	-	420
37	TOTAL UG LINES		407,301	263,945	111,175	1,394	4,732	-	
38	Transformers	DEM	377,975	265,138	83,454	-	2,956	-	106
39	Transformers (MDS)	CUST	119,360	104,839	11,541	2,382	628	-	420
40	Services	CUST	194,385	170,736	18,795	3,830	-	-	420
41	Meters	CUST	80,375	56,779	11,063	9,500	1,013	21	308
42	Interruptible Equipment	CUST	1,643	-	-	1,643	-	-	309
43	Street Lighting	CUST	176,898	-	-	-	-	176,898	310
44	Distribution Plant	DEM	1,256,346	802,282	78,290	359,300	14,511	-	106
45	Distribution Plant	CUST	803,851	511,879	60,942	19,699	2,736	205,931	420
46	TOTAL DISTRIBUTION PLANT		2,060,199	1,314,161	139,232	378,999	6,629	17,247	205,931
47	PROD. TRANS. & DIST PLANT								
48	Production	DEM	3,038,064	1,552,179	177,548	1,179,778	108,808	19,771	106
49	Production	EGY	555,107	266,602	31,080	232,322	25,405	6,698	105
50	Transmission	DEM	202,477	112,203	12,329	72,518	5,237	192	418
51	Subtransmission	DEM	399,510	221,390	24,327	143,081	10,332	379	106
52	Distribution Primary	DEM	733,678	434,242	41,607	243,457	3,965	10,407	106
53	Distribution Secondary	DEM	524,670	368,040	36,683	115,843	-	4,103	106
54	Distribution	CUST	803,851	511,879	60,942	19,699	2,664	2,736	420
55	Other	CUST	-	-	-	-	-	-	310
56	TOTAL PROD. TRANS. & DIST PLANT		8,257,377	3,459,535	384,517	2,008,698	156,411	44,287	205,931

TAMPA ELECTRIC COMPANY  
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY  
 (000's)

PRESENT RATE STRUCTURE  
 PROD. CAP. ALLOC. METHOD: 12CP & 50% AD  
 PROJECTED CALENDAR YEAR 2014; FULLY ADJUSTED DATA  
 MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED

TAMPA ELECTRIC COMPANY  
 DOCKET NO. 130040-EI  
 CLASS COST OF SERVICE STUDIES  
 METHOD: 12CP & 50% AD - PRESENT  
 WITNESS: ASHBURN  
 PAGE 18 OF 75  
 FILED: 04/05/2013

PLANT IN SERVICE - PLTSVC

LINE NO.	DESCRIPTION	FPSC JURIS	RS	GS	GSD	IS	LS ENERGY	LS FACILITIES	ALLOC. FACTOR
<b>PLUS: COMMUNICATION EQUIPMENT</b>									
66	Production	DEM	7,782	455	3,022	279	51	-	125
67	Production	EGY	5,700	319	2,386	261	69	-	201
68	Transmission	DEM	2,743	1,520	982	71	3	-	117
69	Transmission	DEM	1,361	83	487	35	1	-	117
70	Subtransmission	DEM	5,983	3,530	1,979	32	85	-	105
71	Distribution Primary	DEM	3,187	2,235	704	-	25	-	106
72	Distribution Secondary	DEM	2,587	1,635	63	9	9	658	907
73	Distribution	CUST	4,557	4,002	441	81	24	-	412
74	Other	CUST	33,880	20,317	9,713	687	266	658	
75	TOTAL COMMUNICATION EQUIPMENT								
76									
<b>PLUS: TRANSPORTATION EQUIPMENT</b>									
77	Production	DEM	2,027	1,035	787	73	13	-	125
78	Production	EGY	-	-	-	-	-	-	201
79	Transmission	DEM	325	180	20	116	8	-	117
80	Transmission	DEM	1,681	931	102	602	43	2	117
81	Subtransmission	DEM	3,701	2,191	1,228	20	53	-	105
82	Distribution Primary	DEM	819	434	137	-	5	-	108
83	Distribution Secondary	DEM	4,828	3,075	386	16	16	1,237	907
84	Distribution	CUST	8,573	7,528	171	1	45	-	412
85	Other	CUST	21,755	15,375	1,689	181	134	1,237	
86	TOTAL TRANSPORTATION EQUIPMENT								
87									
<b>PLUS: GENERAL &amp; INTANGIBLE</b>									
88	Production	DEM	54,800	27,988	3,203	21,281	1,963	357	125
89	Production	EGY	48,288	22,581	2,703	20,208	2,210	583	201
90	Transmission	DEM	1,814	1,005	110	850	47	2	117
91	Transmission	DEM	7,569	4,195	461	2,711	196	7	117
92	Subtransmission	DEM	17,498	10,357	992	5,806	95	248	105
93	Distribution Primary	DEM	2,789	1,957	195	616	-	22	106
94	Distribution Secondary	DEM	21,746	13,847	1,649	533	72	74	907
95	Distribution	CUST	38,700	33,983	3,741	770	204	5,571	412
96	Other	CUST	193,202	115,922	13,084	52,575	4,584	1,486	
97	TOTAL GENERAL & INTANGIBLE								
98									
<b>EQUALS: PLANT IN SERVICE</b>									
99	Production	DEM	3,102,693	1,585,188	181,324	1,204,868	111,122	20,191	
100	Production	EGY	609,093	284,849	34,102	254,916	27,876	7,350	
101	Transmission	DEM	207,358	114,908	12,827	74,264	5,363	197	
102	Transmission	DEM	410,121	227,270	24,973	146,682	10,607	389	
103	Subtransmission	DEM	780,841	450,319	43,147	252,471	4,112	10,793	
104	Distribution Primary	DEM	531,265	372,686	37,145	117,299	-	4,155	
105	Distribution Secondary	DEM	832,993	530,436	63,152	20,413	2,760	2,836	
106	Distribution	CUST	51,830	45,513	5,010	1,031	3	273	
107	Other	CUST	8,508,194	3,611,150	401,480	2,072,144	161,843	46,182	
108	TOTAL PLANT IN SERVICE								
109									

PRESENT RATE STRUCTURE  
 PROD. CAP. ALLOC. METHOD: 12CP & 50% AD  
 PROJECTED CALENDAR YEAR 2014; FULLY ADJUSTED DATA  
 MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED

TAMPA ELECTRIC COMPANY  
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY  
 (000%)

PAGE 19

PLANT HELD FOR FUTURE USE - PHFFU

LINE NO.	FPSC JURIS	RS	GS	GSD	IS	LS ENERGY	LS FACILITIES	ALLOC. FACTOR
PLANT HELD FOR FUTURE USE								
1	DEM	1,738	888	102	675	62	-	125
2	EGY	-	-	-	-	-	-	201
3	DEM	9,115	5,051	555	3,285	236	-	117
4	DEM	17,986	9,987	1,095	6,441	485	-	117
5	DEM	6,569	3,868	373	2,180	36	-	105
6	DEM	-	-	-	-	-	-	106
7	DEM	-	-	-	-	-	-	907
8	DEM	-	-	-	-	-	-	412
9	DEM	-	-	-	-	-	-	-
10	DEM	-	-	-	-	-	-	-
11	TOTAL	35,409	19,795	2,124	12,581	799	130	-

TAMPA ELECTRIC COMPANY  
 DOCKET NO. 130040-EI  
 CLASS COST OF SERVICE STUDIES  
 METHOD: 12CP & 50% AD - PRESENT  
 WITNESS: ASHBURN  
 PAGE 19 OF 75  
 FILED: 04/05/2013

TAMPA ELECTRIC COMPANY  
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY  
 (000's)

PRESENT RATE STRUCTURE  
 PROD. CAP. ALLOC. METHOD: 12CP & 50% AD  
 PROJECTED CALENDAR YEAR 2014; FULLY ADJUSTED DATA  
 MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED

ACCUMULATED RESERVE FOR DEPRECIATION - ACCDPR

LINE NO.	FPSC JURIS	RS	GS	GSD	IS	LS ENERGY	LS FACILITIES	ALLOC. FACTOR
1								
<b>PRODUCTION RESERVE</b>								
2	DEM	1,027,827	525,124	60,067	399,136	36,811	6,689	125
3	EGY	290,366	121,763	14,578	108,988	11,916	3,142	201
4		1,288,193	646,887	74,645	508,104	48,727	9,830	
5								
6								
<b>TRANSMISSION RESERVE</b>								
7								
8	DEM	17,343	8,861	1,014	6,735	621	113	125
9								
10	DEM	61,864	34,282	3,767	22,156	1,600	59	117
11								
12								
13	DEM	42,400	23,496	2,582	15,185	1,097	40	117
14	DEM	70,376	36,959	4,285	23,205	1,820	67	117
15		112,776	62,495	6,867	40,390	2,917	107	
16								
17		191,983	105,638	11,848	69,281	5,138	278	
<b>TOTAL TRANSMISSION DEPRE RESERVE</b>								

TAMPA ELECTRIC COMPANY  
ALLOCATED CLASS COST OF SERVICE & ROR STUDY  
(000%)

PRESENT RATE STRUCTURE  
PROD. CAP. ALLOC. METHOD: 12CP & 50% AD  
PROJECTED CALENDAR YEAR 2014; FULLY ADJUSTED DATA  
MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED

ACCUMULATED RESERVE FOR DEPRECIATION - ACCDPR

LINE NO.	DESCRIPTION	FPSC JURIS	RS	GS	GSD	IS	LS ENERGY	LS FACILITIES	ALLOC. FACTOR
18	DISTRIBUTION RESERVE								
19	Substations	DEM	51,565	2,924	17,111	279	731	-	105
20	Poles Direct	CUST	13,394	-	-	-	-	13,394	310
21	Poles Primary	DEM	46,066	2,555	14,951	244	639	-	105
22	Poles Primary (MDS)	CUST	80,100	7,743	1,593	3	422	-	418
23	Poles Secondary	DEM	1,961	137	433	-	15	-	108
24	Poles Secondary (MDS)	CUST	3,486	302	69	-	18	-	420
25	TOTAL POLES		143,987	101,444	17,046	247	1,094	13,394	
26	OH LINES Direct	CUST	2,864	-	-	-	-	2,864	310
27	OH LINES Primary	DEM	87,529	4,864	29,045	473	1,242	-	105
28	OH LINES Primary (MDS)	CUST	8,657	837	172	0	46	-	418
29	OH LINES Secondary	DEM	14,971	1,047	3,305	-	117	-	106
30	OH LINES Secondary (MDS)	CUST	1,481	130	29	-	8	-	420
31	TOTAL OH LINES		115,501	71,210	32,552	473	1,412	2,864	
32	UG LINES Direct	CUST	66,370	3,282	3,764	359	941	-	310
33	UG LINES Primary	DEM	6,564	5,764	635	0	35	-	105
34	UG LINES Primary (MDS)	CUST	29,094	20,409	6,424	-	228	-	418
35	UG LINES Secondary	DEM	2,877	257	57	-	15	-	106
36	UG LINES Secondary (MDS)	CUST	104,905	67,982	28,635	359	1,219	-	420
37	TOTAL UG LINES		182,140	113,736	35,799	-	1,266	-	
38	Transformers	DEM	51,202	44,973	1,009	-	270	-	106
39	Transformers (MDS)	CUST	90,801	79,754	1,788	-	478	-	420
40	Services	CUST	28,497	19,378	3,132	334	7	-	308
41	Meters	CUST	574	-	-	574	-	-	309
42	Interruptible Equipment	CUST	84,458	-	-	-	-	84,458	310
43	Street Lighting	CUST	458,686	294,287	128,092	1,354	5,182	-	
44	Distribution Reserve	DEM	372,955	234,699	7,980	911	1,287	100,717	
45	Distribution Reserve	CUST	831,641	528,986	137,072	2,265	6,479	100,717	
46	TOTAL DISTRIBUTION DEPRE RESERVE		1,045,171	533,985	405,871	37,432	6,802	-	
47	PROD. TRANS. & DIST. RESERVE	DEM	260,366	121,763	108,968	11,916	3,142	-	
48	Production	EGY	61,864	34,282	22,156	1,600	59	-	
49	Production	DEM	112,776	62,485	40,390	2,917	107	-	
50	Transmission	DEM	250,520	148,275	14,207	83,130	3,594	-	
51	Subtransmission	DEM	208,165	146,022	45,961	-	1,628	-	
52	Distribution Primary	DEM	372,955	234,699	7,980	911	1,287	100,717	
53	Distribution Secondary	DEM	208,165	146,022	45,961	-	1,628	-	
54	Distribution	CUST	372,955	234,699	7,980	911	1,287	100,717	
55	Other	CUST	-	-	-	-	-	-	
56	TOTAL PROD. TRANS. & DIST DEPRE RESERVE		2,311,817	1,281,521	142,404	56,130	16,588	100,717	



TAMPA ELECTRIC COMPANY  
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY  
 (000's)

PRESENT RATE STRUCTURE  
 PROD. CAP. ALLOC. METHOD: 12CP & 50% AD  
 PROJECTED CALENDAR YEAR 2014; FULLY ADJUSTED DATA  
 MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED

ACCUMULATED RESERVE FOR DEPRECIATION - ACCDPR

LINE NO.	FPSC JURIS	RS	GS	GSD	IS	LS ENERGY	LS FACILITIES	ALLOC. FACTOR
<b>PLUS: COMMUNICATION EQUIPMENT</b>								
67	DEM	5,199	304	2,019	186	34	-	125
68	EGY	3,808	213	1,594	174	46	-	201
69	DEM	1,832	1,015	656	47	2	-	117
70	OEM	909	55	326	24	1	-	117
71	DEM	3,984	226	1,322	22	57	-	105
72	DEM	2,129	1,493	470	-	17	-	106
73	DEM	1,715	1,092	130	42	6	439	907
74	CUST	2,673	294	61	0	16	-	412
75	CUST	3,044	1,483	6,489	459	177	439	
76	CUST	22,619	13,572	1,483	6,489	459	177	439
77	CUST	(2,316)	(1,183)	(899)	(83)	(15)	-	
<b>PLUS: TRANSPORTATION EQUIPMENT</b>								
78	DEM	246	136	88	6	0	-	125
79	EGY	1,270	704	455	33	1	-	201
80	DEM	2,766	1,655	928	15	40	-	117
81	DEM	468	328	103	-	4	-	105
82	DEM	6,475	2,323	89	12	12	934	106
83	DEM	5,696	626	129	0	34	-	907
84	DEM	12,566	9,648	893	(16)	76	934	412
85	DEM	25,365	12,959	9,850	908	165	-	125
86	EGY	22,563	10,961	9,451	1,034	273	-	201
87	DEM	787	436	282	20	1	-	117
88	DEM	3,540	1,962	1,268	92	3	-	117
89	DEM	8,039	4,758	2,668	43	114	-	105
90	DEM	1,304	915	288	-	10	-	106
91	DEM	10,170	6,476	248	34	35	2,805	907
92	CUST	16,083	15,879	1,748	360	1	-	412
93	CUST	89,872	53,947	24,416	2,132	696	2,805	
94	CUST	1,073,418	548,417	416,840	38,444	6,985	-	
95	EGY	286,757	134,105	120,013	13,124	3,460	-	
96	DEM	64,729	35,870	23,162	1,674	61	-	
97	DEM	118,495	65,664	42,438	3,065	112	-	
98	DEM	285,339	157,046	88,046	1,434	3,764	-	
99	DEM	212,067	148,758	46,823	-	1,658	-	
100	DEM	388,468	244,590	8,361	963	1,350	104,696	
101	CUST	27,602	24,238	549	2	145	-	
102	CUST	2,436,894	1,358,688	746,253	58,705	17,537	104,696	
103	CUST							
104	CUST							
105	CUST							
106	CUST							
107	CUST							
108	CUST							
109	CUST							
110	CUST							

PRESENT RATE STRUCTURE  
 PROD. CAP. ALLOC. METHOD: 12CP & 50% AD  
 PROJECTED CALENDAR YEAR 2014; FULLY ADJUSTED DATA  
 MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED

TAMPA ELECTRIC COMPANY  
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY  
 (000's)

PAGE 23

WORKING CAPITAL - WKCAP

LINE NO.		FPSC JURIS	RS	GS	GSD	IS	LS ENERGY	LS FACILITIES	ALLOC. FACTOR	
1	<b>MATERIALS &amp; SUPPLIES</b>									
2	Production	DEM	31,870	16,283	1,863	12,376	1,141	207	-	125
3	Production	EGY	5,823	2,723	326	2,437	267	70	-	201
4	Transmission	DEM	2,124	1,177	129	761	55	2	-	117
5	Subtransmission	DEM	4,191	2,322	255	1,501	108	4	-	117
6	Distribution Primary	DEM	7,696	4,555	436	2,554	42	109	-	105
7	Distribution Secondary	DEM	5,504	3,861	385	1,215	-	43	-	106
8	Distribution	CUST	8,433	5,370	639	207	28	29	2,160	907
9	Other	CUST	-	-	-	-	-	-	-	412
10	<b>TOTAL MATERIALS &amp; SUPPLIES</b>		<b>65,641</b>	<b>36,291</b>	<b>4,034</b>	<b>21,051</b>	<b>1,641</b>	<b>465</b>	<b>2,160</b>	
11	<b>PLUS: EXCLUSIONS</b>									
13	Production	DEM	(1,835)	(938)	(107)	(713)	(66)	(12)	-	125
14	Production	EGY	(360)	(168)	(20)	(151)	(16)	(4)	-	201
15	Transmission	DEM	(128)	(71)	(8)	(46)	(3)	(0)	-	117
16	Subtransmission	DEM	(253)	(140)	(15)	(91)	(7)	(0)	-	117
17	Distribution Primary	DEM	(454)	(269)	(28)	(151)	(2)	(6)	-	105
18	Distribution Secondary	DEM	(314)	(220)	(22)	(69)	-	(2)	-	106
19	Distribution	CUST	(492)	(314)	(37)	(12)	(2)	(2)	(126)	907
20	Other	CUST	(31)	(27)	(3)	(1)	(0)	(0)	-	412
21	<b>TOTAL CASH</b>		<b>(3,868)</b>	<b>(2,147)</b>	<b>(239)</b>	<b>(1,233)</b>	<b>(96)</b>	<b>(27)</b>	<b>(126)</b>	
22	<b>PLUS: NET ADDITIONS</b>									
24	Production	DEM	228,865	116,929	13,375	88,875	8,197	1,489	-	125
25	Production	EGY	44,904	21,000	2,514	18,793	2,055	542	-	201
26	Transmission	DEM	15,959	8,844	972	5,716	413	15	-	117
27	Subtransmission	DEM	31,561	17,490	1,922	11,303	816	30	-	117
28	Distribution Primary	DEM	56,575	33,485	3,208	18,773	306	803	-	105
29	Distribution Secondary	DEM	39,166	27,474	2,738	8,648	-	306	-	106
30	Distribution	CUST	61,410	39,105	4,656	1,505	203	209	15,732	907
31	Other	CUST	3,821	3,355	389	76	0	20	-	412
32	<b>TOTAL NET ADDITIONS</b>		<b>482,261</b>	<b>287,881</b>	<b>29,755</b>	<b>153,689</b>	<b>11,990</b>	<b>3,414</b>	<b>15,732</b>	
33	<b>MINUS: NET DEDUCTIONS</b>									
35	Production	DEM	276,651	141,343	16,168	107,432	9,908	1,800	-	125
36	Production	EGY	54,279	25,384	3,039	22,717	2,484	655	-	201
37	Transmission	DEM	19,291	10,690	1,175	6,909	499	18	-	117
38	Subtransmission	DEM	36,151	21,141	2,323	13,663	967	36	-	117
39	Distribution Primary	DEM	68,388	40,477	3,878	22,693	370	970	-	105
40	Distribution Secondary	DEM	47,344	33,210	3,310	10,453	-	370	-	106
41	Distribution	CUST	74,232	47,270	5,628	1,819	246	253	19,017	907
42	Other	CUST	4,819	4,056	446	92	0	24	-	412
43	<b>TOTAL NET DEDUCTIONS</b>		<b>582,954</b>	<b>323,571</b>	<b>35,967</b>	<b>185,778</b>	<b>14,494</b>	<b>4,127</b>	<b>19,017</b>	

23

TAMPA ELECTRIC COMPANY  
 DOCKET NO. 130040-EI  
 CLASS COST OF SERVICE STUDIES  
 METHOD: 12CP & 50% AD - PRESENT  
 WITNESS: ASHBURN  
 PAGE 23 OF 75  
 FILED: 04/05/2013

TAMPA ELECTRIC COMPANY  
ALLOCATED CLASS COST OF SERVICE & ROR STUDY  
(000's)

PRESENT RATE STRUCTURE  
PROD. CAP. ALLOC. METHOD: 12CP & 90% AD  
PROJECTED CALENDAR YEAR 2014; FULLY ADJUSTED DATA  
MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED

WORKING CAPITAL - WKCAP

LINE NO.	DESCRIPTION	FPSC JURIS	RS	GS	GSD	IS	LS ENERGY	LS FACILITIES	ALLOC. FACTOR
44	PLUS: FUEL INVENTORY								
45	Production	100,038	46,784	5,601	41,868	4,576	1,207	-	201
46	TOTAL FUEL INVENTORY	100,038	46,784	5,601	41,868	4,576	1,207	-	
47									
48	EQUALS: WORKING CAPITAL (incl. fuel inventory)								
49	Production	(17,751)	(9,069)	(1,037)	(6,893)	(836)	(116)	-	
50	Transmission	96,125	44,954	5,382	40,230	4,399	1,160	-	
51	Subtransmission	(1,336)	(740)	(81)	(479)	(35)	(1)	-	
52	Distribution Primary	(2,852)	(1,470)	(181)	(950)	(89)	(9)	-	
53	Distribution Secondary	(4,570)	(2,705)	(299)	(1,516)	(25)	(65)	-	
54	Other	(2,988)	(2,086)	(209)	(860)	-	(23)	-	
55		(4,882)	(3,109)	(370)	(1,600)	(16)	(17)	-	
56		(828)	(727)	(80)	(16)	(0)	(4)	-	
57									
58	TOTAL WORKING CAPITAL	61,119	25,038	3,183	28,597	3,620	931	(1,251)	

PRESENT RATE STRUCTURE  
 PROD. CAP. ALLOC. METHOD: 12CP & 50% AD  
 PROJECTED CALENDAR YEAR 2014; FULLY ADJUSTED DATA  
 MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED

TAMPA ELECTRIC COMPANY  
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY  
 (000's)

PAGE 25

CONSTRUCTION WORK IN PROGRESS - CWIP

LINE NO.	DESCRIPTION	FPSC JURIS	RS	GS	GSD	IS	LS ENERGY	LS FACILITIES	ALLOC. FACTOR
1	PRODUCTION CWIP								
2	Production Demand	128,934	65,874	7,535	50,069	4,618	839	-	125
3	Production Energy	13,412	6,272	751	5,613	614	162	-	201
4	TOTAL PRODUCTION CWIP	142,347	72,146	8,286	55,682	5,232	1,001	-	
5									
6	TRANSMISSION CWIP								
7	Step-Up Substations	7,617	4,221	484	2,728	197	7	-	125
8	Hi-Volt Transmission	15,028	8,328	915	5,382	389	14	-	117
9	Subtransmission Common	22,645	12,548	1,379	8,110	586	21	-	117
10	TOTAL TRANSMISSION CWIP								
11									
12									
13									
14	DISTRIBUTION CWIP								
15	Distribution Primary	331	196	19	110	2	5	-	105
16	Distribution Secondary	237	166	17	92	-	2	-	106
17	Distribution	363	231	27	9	1	1	93	907
18	TOTAL DISTRIBUTION CWIP	931	593	63	171	3	8	93	
19									
20									
21	PROD. TRANS & DIST CWIP								
22	Production	128,934	65,874	7,535	50,069	4,618	839	-	
23	Production Energy	13,412	6,272	751	5,613	614	162	-	
24	Transmission	7,617	4,221	484	2,728	197	7	-	
25	Subtransmission	15,028	8,328	915	5,382	389	14	-	
26	Distribution Primary	331	196	19	110	2	5	-	
27	Distribution Secondary	237	166	17	92	-	2	-	
28	Distribution	363	231	27	9	1	1	93	
29	Other	-	-	-	-	-	-	-	
30	TOTAL PROD, TRANS & DIST CWIP	165,922	85,288	9,728	63,963	5,820	1,030	93	

TAMPA ELECTRIC COMPANY  
 DOCKET NO. 130040-EI  
 CLASS COST OF SERVICE STUDIES  
 METHOD: 12CP & 50% AD - PRESENT  
 WITNESS: ASHBURN  
 PAGE 25 OF 75  
 FILED: 04/05/2013

PRESENT RATE STRUCTURE  
 PROD. CAP. ALLOC. METHOD: 12CP & 50% AD  
 PROJECTED CALENDAR YEAR 2014; FULLY ADJUSTED DATA  
 MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED

TAMPA ELECTRIC COMPANY  
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY  
 (000's)

PAGE 26

CONSTRUCTION WORK IN PROGRESS - CWIP

LINE NO.	FPSC JURIS	RS	GS	GSD	IS	LS ENERGY	LS FACILITIES	ALLOC. FACTOR
31	DEM	2,301	1,176	134	694	82	15	125
32	EGY	2,066	975	117	873	95	25	201
33	DEM	63	35	4	23	2	0	117
34	DEM	327	181	20	117	6	0	117
35	DEM	720	426	41	239	4	10	105
36	DEM	120	85	8	27	-	1	106
37	DEM	939	598	71	23	3	3	907
38	CUST	1,667	1,464	161	33	0	9	412
39	Other							
40	TOTAL GENERAL CWIP	6,224	4,940	557	2,228	195	64	241
41								
42	EQUALS: TOTAL CWIP							
43	DEM	131,236	67,049	7,870	50,963	4,700	854	-
44	EGY	15,498	7,248	868	8,488	709	187	-
45	DEM	7,660	4,258	468	2,750	199	7	-
46	DEM	15,355	8,509	935	5,499	397	15	-
47	DEM	1,051	622	60	349	6	15	-
48	DEM	357	251	25	79	-	3	-
49	CUST	1,302	829	99	32	4	4	334
50	Other	1,667	1,464	161	33	0	9	-
51	TOTAL CWIP	174,146	90,228	10,284	66,191	6,015	1,094	334
52								

TAMPA ELECTRIC COMPANY  
 DOCKET NO. 130040-EI  
 CLASS COST OF SERVICE STUDIES  
 METHOD: 12CP & 50% AD - PRESENT  
 WITNESS: ASHBURN  
 PAGE 26 OF 75  
 FILED: 04/05/2013

PRESENT RATE STRUCTURE  
 PROD. CAP. ALLOC. METHOD: 12CP & 50% AD  
 PROJECTED CALENDAR YEAR 2014; FULLY ADJUSTED DATA  
 MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED

TAMPA ELECTRIC COMPANY  
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY  
 (000's)

NET PLANT AND RATE BASE - RBASE

LINE NO.			FPSC JURIS	RS	GS	GSD	IS	LS ENERGY	LS FACILITIES	ALLOC. FACTOR	
1	<b>PLANT IN SERVICE</b>										
2	Production	DEM	3,102,693	1,585,188	181,324	1,204,868	111,122	20,191	-		
3	Production	EGY	609,093	284,849	34,102	254,916	27,876	7,350	-		
4	Transmission	DEM	207,358	114,908	12,627	74,264	5,363	197	-		
5	Subtransmission	DEM	410,121	227,270	24,973	146,882	10,607	389	-		
6	Distribution Primary	DEM	780,841	450,319	43,147	252,471	4,112	10,793	-		
7	Distribution Secondary	DEM	531,285	372,666	37,145	117,299	-	4,155	-		
8	Distribution	CUST	832,993	530,438	63,152	20,413	2,760	2,836	213,396		
9	Other	CUST	51,830	45,513	5,010	1,031	3	273	-		
10	TOTAL PLANT IN SERVICE		6,506,194	3,611,150	401,480	2,072,144	161,843	46,182	213,396		
11											
12	<b>PLUS: PLANT HELD FOR FUTURE USE</b>										
13	Production	DEM	1,738	888	102	675	62	11	-		
14	Production	EGY	-	-	-	-	-	-	-		
15	Transmission	DEM	9,115	5,051	655	3,265	236	9	-		
16	Subtransmission	DEM	17,986	9,967	1,095	6,441	465	17	-		
17	Distribution Primary	DEM	6,569	3,888	373	2,180	36	93	-		
18	Distribution Secondary	DEM	-	-	-	-	-	-	-		
19	Distribution	CUST	-	-	-	-	-	-	-		
20	Other	CUST	-	-	-	-	-	-	-		
21	TOTAL PLANT HELD FOR FUTURE USE		35,409	19,795	2,124	12,561	799	130	-		
22											
23	<b>EQUALS: TOTAL PLANT</b>										
24	Production	DEM	3,104,431	1,586,076	181,426	1,205,543	111,184	20,202	-		
25	Production	EGY	609,093	284,849	34,102	254,916	27,876	7,350	-		
26	Transmission	DEM	216,474	119,960	13,182	77,526	5,599	205	-		
27	Subtransmission	DEM	428,107	237,237	26,069	153,323	11,072	406	-		
28	Distribution Primary	DEM	767,411	454,207	43,519	254,651	4,148	10,886	-		
29	Distribution Secondary	DEM	531,265	372,666	37,145	117,299	-	4,155	-		
30	Distribution	CUST	832,993	530,436	63,152	20,413	2,760	2,836	213,396		
31	Other	CUST	51,830	45,513	5,010	1,031	3	273	-		
32	TOTAL PLANT		6,541,803	3,630,944	403,604	2,084,705	162,641	46,312	213,396		
33											
34	<b>LESS: DEPRECIATION RESERVE</b>										
35	Production	DEM	1,073,418	548,417	62,731	416,840	38,444	6,985	-		
36	Production	EGY	288,757	134,105	16,055	120,013	13,124	3,460	-		
37	Transmission	DEM	64,729	35,870	3,942	23,182	1,674	51	-		
38	Subtransmission	DEM	118,495	65,684	7,218	42,438	3,065	112	-		
39	Distribution Primary	DEM	265,339	157,046	15,047	88,048	1,434	3,764	-		
40	Distribution Secondary	DEM	212,067	148,758	14,827	46,823	-	1,658	-		
41	Distribution	CUST	388,488	244,590	28,528	8,361	963	1,350	104,696		
42	Other	CUST	27,602	24,238	2,668	549	2	145	-		
43	TOTAL DEPRECIATION RESERVE		2,436,894	1,358,688	151,014	746,253	58,705	17,537	104,696		

27

TAMPA ELECTRIC COMPANY  
 DOCKET NO. 130040-EI  
 CLASS COST OF SERVICE STUDIES  
 METHOD: 12CP & 50% AD - PRESENT  
 WITNESS: ASHBURN  
 PAGE 27 OF 75  
 FILED: 04/05/2013

TAMPA ELECTRIC COMPANY  
ALLOCATED CLASS COST OF SERVICE & ROR STUDY  
(000's)

PRESENT RATE STRUCTURE  
PROD. CAP. ALLOC. METHOD: 12CP & 50% AD  
PROJECTED CALENDAR YEAR 2014; FULLY ADJUSTED DATA  
MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED

NET PLANT AND RATE BASE - RBASE

ALLOC FACTOR	LINE NO.	DESCRIPTION	FPSC JURIS	RS	GS	GSD	IS	LS ENERGY	LS FACILITIES	ALLOC. FACTOR
	44	EQUALS: NET PLANT								
	45	Production	DEM	2,031,012	118,694	788,703	72,740	13,217	-	
	46	Production	EGY	322,337	150,744	18,047	134,903	3,890	-	
	47	Transmission	DEM	151,745	84,090	9,240	54,346	3,925	144	
	48	Subtransmission	DEM	308,612	171,573	18,853	110,886	8,007	284	
	49	Distribution Primary	DEM	502,072	297,161	28,472	166,603	7,122	-	
	50	Distribution Secondary	DEM	319,199	223,908	22,317	70,477	2,496	-	
	51	Distribution	DEM	444,595	285,846	34,623	12,052	1,797	108,700	
	52	Other	CUST	24,228	21,275	2,342	482	1	128	
	53	TOTAL NET PLANT		4,104,709	2,272,256	252,590	1,338,451	103,838	28,775	108,700
	54									
	55	PLUS: WORKING CAPITAL								
	56	Production	DEM	(17,751)	(9,069)	(1,037)	(6,893)	(636)	(116)	
	57	Production	EGY	96,125	44,954	5,362	40,230	4,399	1,160	
	58	Transmission	DEM	(1,336)	(740)	(81)	(479)	(35)	(1)	
	59	Subtransmission	DEM	(2,652)	(1,470)	(161)	(950)	(69)	(3)	
	60	Distribution Primary	DEM	(4,570)	(2,705)	(259)	(1,516)	(25)	(65)	
	61	Distribution Secondary	DEM	(2,988)	(2,096)	(209)	(680)	(23)	(28)	
	62	Distribution	CUST	(4,882)	(3,109)	(370)	(120)	(16)	(17)	(1,251)
	63	Other	CUST	(628)	(727)	(60)	(16)	(0)	(4)	
	64	TOTAL WORKING CAPITAL		61,119	25,038	3,163	29,597	3,620	931	(1,251)
	65									
	66	PLUS: CWP								
	67	Production	DEM	131,236	67,049	7,670	50,963	4,700	854	
	68	Production	EGY	15,498	7,248	868	6,486	709	187	
	69	Transmission	DEM	7,680	4,256	468	2,750	199	7	
	70	Subtransmission	DEM	15,355	8,509	935	5,499	397	15	
	71	Distribution Primary	DEM	1,051	622	60	349	6	15	
	72	Distribution Secondary	DEM	357	251	25	79	-	3	
	73	Distribution	CUST	1,302	829	99	32	4	4	394
	74	Other	CUST	1,667	1,464	161	33	0	9	
	75	TOTAL CWP		174,146	90,228	10,284	56,191	6,015	1,094	334
	76									
	77	EQUALS: RATE BASE								
	78	Production	DEM	2,144,497	1,095,639	125,326	832,772	76,804	13,955	
	79	Production	EGY	433,960	202,946	24,287	181,620	19,861	5,237	
	80	Transmission	DEM	158,089	87,605	9,627	56,618	4,069	150	
	81	Subtransmission	DEM	322,315	176,612	19,627	115,435	8,336	306	
	82	Distribution Primary	DEM	498,553	295,079	28,273	165,435	2,664	7,072	
	83	Distribution Secondary	DEM	316,568	222,063	22,134	69,896	-	2,476	
	84	Distribution	CUST	440,925	283,567	34,352	11,964	1,768	1,473	107,783
	85	Other	CUST	25,067	22,011	2,423	499	2	132	
	86	TOTAL RATE BASE		4,339,974	2,387,522	266,058	1,434,239	113,571	30,800	107,783

TAMPA ELECTRIC COMPANY  
ALLOCATED CLASS COST OF SERVICE & ROR STUDY  
(000%)

PRESENT RATE STRUCTURE  
PROD. CAP. ALLOC. METHOD: 12CP & 60% AD  
PROJECTED CALENDAR YEAR 2014; FULLY ADJUSTED DATA  
MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED

DERIVATION OF UNIT COSTS - UNITS-CST

PROPOSED ROR

LINE NO.	DESCRIPTION	FPSC JURIS	RS	GS	GSD	IS	IS ENERGY	LS FACILITIES	GSD/IS Combined
1	FUNCTIONALIZED REVENUE REQUIREMENTS								
2	Production	440,786	225,205	25,780	171,174	15,787	2,889	-	186,961
3	Production	175,116	81,910	9,906	73,282	8,007	2,112	-	61,288
4	Transmission	25,003	13,855	1,522	9,954	647	24	-	9,901
5	Subtransmission	62,057	34,389	3,779	22,225	1,905	59	-	23,630
6	Distribution Primary	102,789	60,838	5,628	34,109	556	1,458	-	34,664
7	Distribution Secondary	62,967	44,189	4,402	13,903	-	492	-	13,903
8	Distribution: MDS, Meters, Svcs, IS Equip, Lighting	131,930	65,015	10,507	3,959	501	427	31,423	4,459
9	Other: Meter Reading, Billing, Cust Svcs	37,338	31,839	4,284	1,004	29	183	(0)	1,033
10	Revenue Associated Expense & Fees	4,714	2,595	288	1,507	130	33	151	-
11	TOTAL BASE REVENUE REQUIREMENTS	1,042,608	579,815	66,188	330,118	27,261	7,656	31,573	355,740
12									
13	Revenue Expense Expansion Factor	1.00454							
14	BILLING UNITS (ANNUAL)								
15	MWH Sales Related To:								
16	Production & Transmission (Factor 404)	6,583,002	1,025,184	7,678,642	854,137	220,949	220,949		6,532,779
17	Distribution Primary (Factor 405)	6,583,002	1,025,184	7,678,642	237,768	-	220,949		7,907,487
18	Distribution Secondary (Factor 406)	6,583,002	1,025,184	7,678,642	-	-	220,949		6,568,943
19									
20	Billing kW Related To:								
21	Production & Transmission (Factor 401)			18,619,266	18,619,266	2,110,033	44,532		21,929,333
22	Distribution Primary (Factor 402)			19,860,201	19,860,201	597,825	-		20,458,026
23	Distribution Secondary (Factor 403)			17,484,789	17,484,789	-	-		17,484,789
24									
25	Annual Billing (Factor 412)		7,428,824	817,908	188,380	516	-		188,678
26									
27	FUNCTIONALIZED UNIT COSTS (adjusted by Revenue Expense Expansion Factor)								
28	Customer Related - R/R	\$	\$ 11.49	\$ 12.90	\$ 23.82	\$ 975.05	\$ 9.82		\$ 26.53
29	MDS, Meters, Svcs, IS Equip	\$	\$ 4.30	\$ 3.28	\$ 5.99	\$ 50.89	\$ 4.12		\$ 6.15
30	Meter Reading, Billing, Cust Svcs	\$	\$ 13.80	\$ 18.17	\$ 28.61	\$ 1,031.91	\$ 13.75		\$ 32.87
31	TOTAL CUSTOMER								
32	Production Energy (cents/kWh)		0.961	0.961	0.959	0.942	0.960		0.957
33	Capacity Related								
34	Based on MWh Sales - (cents/kWh)								
35	Production		2.842	2.524	2.239	1.657	1.304		2.201
36	Transmission		0.566	0.518	0.408	0.265	0.038		0.384
37	Distribution Primary		0.714	0.571	0.447	0.235	0.683		0.440
38	Distribution Secondary		0.518	0.431	0.213	0.000	0.224		0.213
39									
40	Based on Billing kW Demand - (\$/kWh/month)								
41	Production Demand		\$	\$ 6.66	\$ 6.66	\$ 7.52	\$		\$ 6.56
42	Transmission Demand		\$	\$ 1.58	\$ 1.58	\$ 1.07	\$		\$ 1.53
43	Distribution Primary Demand		\$	\$ 1.73	\$ 1.73	\$ 0.93	\$		\$ 1.70
44	Distribution Secondary Demand		\$	\$ 0.80	\$ 0.80	\$	\$		\$ 0.80
45									
46									



TAMPA ELECTRIC COMPANY  
ALLOCATED CLASS COST OF SERVICE & ROR STUDY  
(000%)

PRESENT RATE STRUCTURE  
PROC. CAP. ALLOC. METHOD: 12CP & 60% AD  
PROJECTED CALENDAR YEAR 2014; FULLY ADJUSTED DATA  
MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED

DERIVATION OF UNIT COSTS - UNTCST

RETAIL JURIS ROR

LINE NO.	DESCRIPTION	FPSC JURIS	RS	GS	GSD	IS	LS ENERGY	LS FACILITIES	GSD/IS Combined
1	FUNCTIONALIZED REVENUE REQUIREMENTS								
2	Production	374,339	191,253	21,877	145,367	13,407	2,438	-	158,774
3	Production	161,688	75,821	9,053	67,853	7,361	1,950	-	75,044
4	Transmission	20,104	11,140	1,224	7,200	520	19	-	7,720
5	Subtransmission	52,069	28,854	3,171	18,648	1,347	48	-	19,985
6	Distribution Primary	87,340	51,694	4,953	28,982	472	1,239	-	29,454
7	Distribution Secondary	53,157	37,288	3,717	11,737	-	416	-	11,737
8	Distribution: MDS, Meters, Svcs, IS Equip, Lighting	116,186	78,227	9,442	3,588	446	381	28,082	4,033
9	Other: Meter Reading, Billing, Cust Svc	36,985	31,160	4,208	989	28	176	-	1,016
10	Revenue Associated Expense & Fees	4,714	2,595	298	1,507	130	33	151	(0)
11	TOTAL BASE REVENUE REQUIREMENTS	908,121	505,031	57,944	285,871	23,741	6,701	28,233	307,776
12	Revenue Expense Expansion Factor								
13	1.00522								
14	BILLING UNITS (ANNUAL)								
15	MMW Sales Related To:								
16	Production & Transmission (Factor 404)	8,563,002	1,025,184	7,678,642	854,137	220,948	220,948		8,532,779
17	Distribution Primary (Factor 405)	8,563,002	1,025,184	7,669,699	237,768	220,948	220,948		7,907,467
18	Distribution Secondary (Factor 406)	8,563,002	1,025,184	6,568,943	-	220,948	220,948		6,568,943
19	Billing KW Related To:								
20	Production & Transmission (Factor 401)	19,819,289	2,110,033	16,819,289	19,860,201	597,825	44,532		21,929,333
21	Distribution Primary (Factor 402)	19,860,201	597,825	17,484,769	-	597,825	597,825		20,458,026
22	Distribution Secondary (Factor 403)	17,484,769	597,825	16,886,944	-	597,825	597,825		17,484,769
23	Annual Bills (Factor 412)								
24	7,428,824	817,908	168,360	516					168,876
25	FUNCTIONALIZED UNIT COSTS (adjusted by Revenue Expense Expansion Factor)								
26	Customer Related - \$/kW								
27	MDS, Meters, Svcs, IS Equip	\$ 10.31	\$ 11.60	\$ 21.42	\$ 867.91	\$ 8.80			\$ 24.01
28	Meter Reading, Billing, Cust Svc	\$ 4.22	\$ 5.17	\$ 5.90	\$ 59.80	\$ 4.03			\$ 6.06
29	TOTAL CUSTOMER	\$ 14.53	\$ 16.78	\$ 27.32	\$ 924.71	\$ 12.83			\$ 30.07
30	Production Energy (cents/kWh)	0.888	0.888	0.888	0.870	0.887			0.884
31	Capacity Related								
32	Based on MMW Sales - (cents/kWh)								
33	Production	2.245	2.145	1.903	1.578	1.108			1.970
34	Transmission	0.470	0.431	0.338	0.220	0.031			0.328
35	Distribution Primary	0.807	0.488	0.380	0.200	0.584			0.374
36	Distribution Secondary	0.438	0.364	0.180	0.000	0.168			0.160
37	Based on Billing KW Demand - (\$/W/month)								
38	Production Demand	\$ 7.37	\$ 6.39	\$ 7.37	\$ 6.39	\$ 7.28			\$ 7.28
39	Transmission Demand	\$ 1.31	\$ 0.69	\$ 1.31	\$ 0.69	\$ 1.27			\$ 1.27
40	Distribution Primary Demand	\$ 1.47	\$ 0.79	\$ 1.47	\$ 0.79	\$ 1.45			\$ 1.45
41	Distribution Secondary Demand	\$ 0.87	\$ 0.87	\$ 0.87	\$ 0.87	\$ 0.87			\$ 0.87

TAMPA ELECTRIC COMPANY  
ALLOCATED CLASS COST OF SERVICE & ROR STUDY  
(000'0)

PRESENT RATE STRUCTURE  
PROC. CAP. ALLOC. METHOD: 12CP & 50% AD  
PROJECTED CALENDAR YEAR 2014; FULLY ADJUSTED DATA  
MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED

DERIVATION OF UNIT COSTS - UNTCST

CLASS ROR

LINE NO.	FPSC JURIS	RS	GS	GSD	IS	LS ENERGY	LS FACILITIES	GSD/IS Combined
<b>FUNCTIONALIZED REVENUE REQUIREMENTS</b>								
1	DEM	374,339	183,936	21,882	148,331	18,648	1,879	184,879
2	Production	181,868	74,265	9,056	68,300	8,229	1,741	78,529
3	EGY	20,104	10,555	1,235	7,401	892	13	8,094
4	Transmission	52,069	27,681	3,173	18,059	1,888	37	20,757
5	Subtransmission	87,340	48,723	4,866	29,571	568	957	30,196
6	Distribution Primary	53,157	35,805	3,716	11,985	-	317	11,985
7	Distribution Secondary	118,166	74,334	9,448	3,630	521	322	4,151
8	Other: Meter Reading, Billing, Cust Svc	36,566	31,014	4,210	960	29	173	1,020
9	Revenue Associated Expense & Fees	4,714	2,595	288	1,507	130	33	151
10	REV	909,121	489,888	57,876	280,775	26,834	5,473	317,672
11	TOTAL BASE REVENUE REQUIREMENTS							
12	Revenue Expense Expansion Factor							
13	1.00522							
<b>BILLING UNITS (ANNUAL)</b>								
14	Production	8,563,002	1,025,184	7,878,642	854,137	220,949	220,949	8,532,779
15	Production & Transmission (Factor 404)	8,563,002	1,025,184	7,878,642	854,137	220,949	220,949	7,907,467
16	Distribution Primary (Factor 405)	8,563,002	1,025,184	7,878,642	854,137	220,949	220,949	8,568,943
17	Distribution Secondary (Factor 406)							
18	Other: Meter Reading, Billing, Cust Svc							
19	Revenue Associated Expense & Fees							
20	REV	7,428,824	817,908	188,380	516	44,532		188,876
21	Production & Transmission (Factor 401)							
22	Distribution Primary (Factor 402)							
23	Distribution Secondary (Factor 403)							
24	Annual Bills (Factor 412)							
25	Customer Related - S/Bill							
26	MDS, Meters, Svcs, IS Equip							
27	Meter Reading, Billing, Cust Svc							
28	TOTAL CUSTOMER							
29	Production Energy (cents/kWh)	\$ 10.06	\$ 11.81	\$ 21.68	\$ 1,014.72	\$ 7.37	\$ 24.71	\$ 6.07
30	Capacity Related	\$ 4.20	\$ 5.17	\$ 5.91	\$ 59.83	\$ 3.92	\$ 30.78	\$ 0.902
31	Based on MWh Sales - (cents/kWh)	\$ 14.25	\$ 16.78	\$ 27.59	\$ 1,071.65	\$ 11.19	\$ 55.50	\$ 1.944
32	Production	0.872	0.888	0.894	0.888	0.782		0.340
33	Transmission							0.383
34	Distribution Primary							0.183
35	Distribution Secondary							
36	Other: Meter Reading, Billing, Cust Svc							
37	Revenue Associated Expense & Fees							
38	REV	7.52	8.93	1.34	1.14	1.46		7.56
39	Production Demand							1.32
40	Transmission Demand							1.46
41	Distribution Primary Demand							
42	Distribution Secondary Demand							0.69

TAMPA ELECTRIC COMPANY  
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY  
 (000's)

PRESENT RATE STRUCTURE  
 PROD. CAP. ALLOC. METHOD: 12CP & 50% AD  
 PROJECTED CALENDAR YEAR 2014; FULLY ADJUSTED DATA  
 MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED

DERIVATION OF D-E-C COSTS - DECCST

This section calculates Functionalized Revenue Requirement for Demand, Energy, Cust Costs

LINE NO.	FPSC JURIS	RS	GS	GSD	IS	LS ENERGY	LS FACILITIES
1	DEM	2,144,497	1,095,639	125,326	832,772	76,804	13,955
2	EGY	433,960	202,946	24,297	181,620	19,861	5,237
3	Production	158,089	87,605	9,627	56,618	4,089	150
4	Transmission	322,315	178,612	19,827	115,435	8,336	306
5	Subtransmission	498,553	295,079	28,273	165,435	2,694	7,072
6	Distribution Primary	318,588	222,063	22,134	89,896	-	2,476
7	Distribution Secondary	440,925	283,567	34,352	11,984	1,786	1,473
8	Distribution	25,067	22,011	2,423	499	2	132
9	Other	4,339,974	2,387,522	266,058	1,434,239	113,571	30,800
10	TOTAL RATE BASE	6.74	6.74	6.74	6.74	6.74	6.74
11	MULTIPLIED BY RATE OF RETURN						
12	EQUALS: RETURN ON RATE BASE						
13	Production	144,539	73,846	8,447	56,129	5,177	941
14	EGY	29,249	13,679	1,638	12,241	1,339	353
15	Production	10,655	5,905	649	3,818	276	10
16	Transmission	21,724	12,038	1,323	7,780	562	21
17	Subtransmission	33,602	19,888	1,906	11,150	162	477
18	Distribution Primary	21,337	14,967	1,492	4,711	-	167
19	Distribution Secondary	29,718	19,112	2,315	806	120	99
20	Distribution	1,889	1,484	183	34	0	9
21	Other	282,514	160,919	17,932	96,688	7,655	2,076
22	TOTAL RETURN ON RATE BASE						
23	PLUS: ADJ. TO INCOME TAXES (Touje-Lux, Adjs. & ITC)						
24	Production	(333)	(170)	(19)	(129)	(12)	(2)
25	EGY	(67)	(31)	(4)	(28)	(3)	(1)
26	Production	(25)	(14)	(1)	(9)	(1)	(0)
27	Transmission	(50)	(28)	(3)	(18)	(1)	(0)
28	Subtransmission	(77)	(46)	(4)	(28)	(0)	(1)
29	Distribution Primary	(68)	(44)	(5)	(2)	(0)	(0)
30	Distribution Secondary	(4)	(3)	(0)	(0)	(0)	(0)
31	Distribution	(673)	(370)	(41)	(222)	(18)	(5)
32	Other						
33	TOTAL ADJ'S TO INCOME TAXES						
34	LESS INTEREST EXPENSE						
35	Production	42,247	21,564	2,489	16,408	1,513	275
36	EGY	8,549	3,958	479	3,578	391	103
37	Production	3,114	1,728	190	1,115	81	3
38	Transmission	6,350	3,519	387	2,274	164	6
39	Subtransmission	3,821	5,813	557	3,259	53	139
40	Distribution Primary	6,236	4,375	436	1,377	-	49
41	Distribution Secondary	8,886	5,531	659	213	29	30
42	Distribution	494	434	48	10	0	3
43	Other	85,497	46,979	5,223	28,232	2,231	607
44	TOTAL INTEREST EXPENSE						
45							2,225

DERIVATION OF D-E-C COSTS - DECCST

LINE NO.	DESCRIPTION	FPSC JURIS	RS	GS	GSD	IS	LS ENERGY	LS FACILITIES
46	PLUS PERMANENT TIMING DIFFERENCES							
47	DEM Production	284	145	17	110	10	2	-
48	EGY Production	56	27	3	24	3	1	-
49	DEM Transmission	21	12	1	8	1	0	-
50	DEM Subtransmission	43	24	3	15	1	0	-
51	DEM Distribution Primary	66	39	4	22	0	1	-
52	DEM Distribution Secondary	42	29	3	9	-	0	-
53	DEM Distribution	56	37	4	1	0	0	15
54	DEM Other	3	3	0	0	0	0	0
55	TOTAL PERMANENT TIMING DIFFERENCES	575	316	35	190	15	4	15
56								
57	EQUALS: OPERATING INCOME BEFORE FIT							
58	DEM Production	102,244	52,237	5,975	39,704	3,662	665	-
59	EGY Production	20,690	9,676	1,156	6,659	947	250	-
60	DEM Transmission	7,537	4,177	459	2,899	195	7	-
61	DEM Subtransmission	15,387	8,516	936	5,504	397	15	-
62	DEM Distribution Primary	23,770	14,069	1,348	7,886	128	337	-
63	DEM Distribution Secondary	15,093	10,587	1,055	3,332	-	118	-
64	DEM Distribution	21,022	13,575	1,656	593	92	70	5,037
65	DEM Other	1,195	1,049	116	24	0	6	-
66	TOTAL OPER INCOME BEFORE FIT	206,919	113,886	12,703	88,404	5,421	1,488	5,037
67								
68	PLUS: OPER. INCOME FIT/(L-FIT)							
69	DEM Production	55,055	28,128	3,217	21,379	1,972	388	-
70	EGY Production	11,141	5,210	624	4,663	510	134	-
71	DEM Transmission	4,059	2,249	247	1,454	105	4	-
72	DEM Subtransmission	8,275	4,585	504	2,963	214	8	-
73	DEM Distribution Primary	12,789	7,575	728	4,247	69	182	-
74	DEM Distribution Secondary	8,127	5,701	568	1,794	-	64	-
75	DEM Distribution	11,320	7,310	892	319	49	38	2,712
76	DEM Other	644	565	62	13	0	3	-
77	TOTAL FEDERAL INCOME TAX	111,418	61,323	6,840	36,833	2,919	790	2,712
78								
79	EQUALS: FEDERAL TAXABLE INCOME							
80	DEM Production	157,299	80,385	9,193	61,084	5,634	1,024	-
81	EGY Production	31,831	14,886	1,762	13,322	1,457	384	-
82	DEM Transmission	11,596	6,426	706	4,153	300	11	-
83	DEM Subtransmission	23,642	13,101	1,440	8,467	611	22	-
84	DEM Distribution Primary	36,589	21,644	2,074	12,135	198	519	-
85	DEM Distribution Secondary	23,220	16,288	1,623	5,127	-	182	-
86	DEM Distribution	32,342	20,864	2,548	913	141	107	7,749
87	DEM Other	1,839	1,615	178	37	0	10	-
88	TOTAL FEDERAL TAXABLE INCOME	318,337	175,208	19,543	105,236	8,340	2,258	7,749
89								

TAMPA ELECTRIC COMPANY  
ALLOCATED CLASS COST OF SERVICE & ROR STUDY  
(000's)

PRESENT RATE STRUCTURE  
PROD. CAP. ALLOC. METHOD: 12CP & 50% AD  
PROJECTED CALENDAR YEAR 2014; FULLY ADJUSTED DATA  
MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED

DERIVATION OF D-E-C COSTS - DECCST

LINE NO.	DESCRIPTION	FPSC JURIS	RS	GS	GSD	IS	LS ENERGY	LS FACILITIES
90	PLUS: STATE INC. TAX = FED. TAX. INCOME *SIT(1-SIT)	DEM						
91	Production	9,155	4,677	535	3,555	328	60	-
92	Production	1,853	866	104	775	85	22	-
93	Transmission	675	374	41	242	17	1	-
94	Subtransmission	1,376	763	84	493	36	1	-
95	Distribution Primary	2,128	1,260	121	706	12	30	-
96	Distribution Secondary	1,351	948	94	298	-	11	-
97	Distribution	1,882	1,215	148	53	8	6	451
98	Other	107	94	10	2	0	1	-
99	TOTAL STATE INCOME TAX	18,528	10,197	1,137	6,125	485	131	451
100								
101								
102	MINUS: PERMANENT TIMING DIFFERENCES							
103	Production	284	145	17	110	10	2	-
104	Production	58	27	3	24	3	1	-
105	Transmission	21	12	1	8	1	0	-
106	Subtransmission	43	24	3	15	1	0	-
107	Distribution Primary	66	38	4	22	0	1	-
108	Distribution Secondary	42	29	3	9	-	0	-
109	Distribution	58	37	4	1	0	0	15
110	Other	3	3	0	0	0	0	-
111	TOTAL PERMANENT TIMING DIFFERENCES	575	316	35	190	15	4	15
112								
113	PLUS INTEREST EXPENSE							
114	Production	42,247	21,584	2,469	16,406	1,513	275	-
115	Production	8,549	3,998	479	3,578	391	103	-
116	Transmission	3,114	1,726	190	1,115	81	3	-
117	Subtransmission	5,350	3,519	387	2,274	164	6	-
118	Distribution Primary	9,821	5,813	557	3,259	53	139	-
119	Distribution Secondary	6,236	4,375	436	1,377	-	49	-
120	Distribution	8,686	5,531	659	213	29	30	2,225
121	Other	494	434	48	10	0	3	-
122	TOTAL INTEREST EXPENSE	85,497	46,979	5,223	28,232	2,231	607	2,225
123								
124	EQUALS: OPERATING INCOME BEFORE TAXES							
125	Production	208,416	106,481	12,180	80,934	7,464	1,356	-
126	Production	42,175	19,724	2,381	17,651	1,830	509	-
127	Transmission	15,364	8,514	936	5,503	397	15	-
128	Subtransmission	31,325	17,359	1,907	11,219	810	30	-
129	Distribution Primary	48,453	28,878	2,748	16,078	262	687	-
130	Distribution Secondary	30,766	21,981	2,151	6,793	-	241	-
131	Distribution	42,852	27,594	3,350	1,177	178	143	10,410
132	Other	2,436	2,139	235	48	0	13	-
133	TOTAL OPERATING INCOME BEFORE TAXES	421,766	232,070	25,969	139,403	11,042	2,993	10,410

PRESENT RATE STRUCTURE  
PROD. CAP. ALLOC. METHOD: 12CP & 50% AD  
PROJECTED CALENDAR YEAR 2014; FULLY ADJUSTED DATA  
MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED

TAMPA ELECTRIC COMPANY  
ALLOCATED CLASS COST OF SERVICE & ROR STUDY  
(000%)

DERIVATION OF D-E-C COSTS - DECCST

LINE NO.	DESCRIPTION	FPSC JUNIS	RS	GS	GSD	IS	LS ENERGY	LS FACILITIES
134	PLUS: TAXES OTHER THAN INCOME							
135	Production	28,960	14,796	1,892	11,246	1,037	188	-
136	EGY	8,010	3,746	448	3,352	367	97	-
137	Transmission	1,863	1,044	115	875	49	2	-
138	Subtransmission	4,014	2,224	244	1,438	104	4	-
139	Distribution Primary	7,367	4,360	418	2,445	40	105	-
140	Distribution Secondary	4,558	3,196	319	1,006	-	36	-
141	Distribution	8,199	5,221	622	201	27	28	2,100
142	Other	2,799	2,458	271	56	0	15	-
143	TOTAL TAXES OTHER THAN INCOME	65,789	37,045	4,129	20,418	1,623	473	2,100
144								
145	PLUS: DEPREC. & AMORTIZ EXPENSE							
146	Production	107,909	55,131	8,308	41,904	3,865	702	-
147	EGY	21,389	10,003	1,198	8,952	979	258	-
148	Transmission	8,027	3,340	367	2,158	156	6	-
149	Subtransmission	11,857	6,571	722	4,246	307	11	-
150	Distribution Primary	22,731	13,454	1,289	7,543	123	322	-
151	Distribution Secondary	21,067	14,778	1,473	4,652	-	165	-
152	Distribution	36,245	22,636	2,836	1,123	126	111	11,413
153	Other	4,656	4,068	450	93	0	25	-
154	TOTAL DEPREC. & AMORTIZ EXPENSE	233,881	130,001	14,641	70,671	5,555	1,600	11,413
155								
156	PLUS: LOSS ON DISPOSITION & MISC.							
157	Production	(63)	(32)	(4)	(24)	(2)	(0)	-
158	EGY	(12)	(6)	(1)	(5)	(1)	(0)	-
159	Transmission	(4)	(2)	(0)	(2)	(0)	(0)	-
160	Subtransmission	(8)	(5)	(1)	(3)	(0)	(0)	-
161	Distribution Primary	(15)	(9)	(1)	(5)	(0)	(0)	-
162	Distribution Secondary	(11)	(8)	(1)	(2)	-	(0)	-
163	Distribution	(17)	(11)	(1)	(0)	(0)	(0)	(4)
164	Other	(1)	(1)	(0)	(0)	(0)	(0)	-
165	TOTAL OTHER EXPENSES	(132)	(73)	(8)	(42)	(3)	(1)	(4)
166								
167	PLUS: O & M EXPENSE							
168	Production	97,142	49,630	5,677	37,723	3,479	632	-
169	EGY	102,688	48,023	5,749	42,977	4,700	1,239	-
170	Transmission	2,964	1,642	180	1,061	77	3	-
171	Subtransmission	15,273	8,463	930	5,470	395	14	-
172	Distribution Primary	33,867	20,045	1,921	11,238	183	480	-
173	Distribution Secondary	6,973	4,891	488	1,540	-	55	-
174	Distribution	42,938	29,821	3,729	1,467	172	146	7,602
175	Other	52,689	44,093	5,649	2,386	143	266	142
176	TOTAL O & M EXPENSE	354,533	206,610	24,323	103,872	9,146	2,836	7,744

TAMPA ELECTRIC COMPANY  
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY  
 (000's)

PRESENT RATE STRUCTURE  
 PROD. CAP. ALLOC. METHOD: 12CP & 50% AD  
 PROJECTED CALENDAR YEAR 2014; FULLY ADJUSTED DATA  
 MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED

DERIVATION OF D-E-C COSTS - DECC3T

LINE NO.	FPSC JURIS	RS	GS	GSD	IS	LS ENERGY	LS FACILITIES
177	DEM						
178	EGY						
180		4,350	521	3,893		428	112
181		4,350	521	3,893		428	112
182							
183	DEM	226,007	25,852	171,783	15,843	2,879	-
184	EGY	85,839	10,277	76,819	8,401	2,215	-
185	DEM	14,538	1,597	9,385	678	25	-
186	DEM	34,612	3,803	22,370	1,815	59	-
187	DEM	66,528	6,374	37,299	607	1,594	-
188	DEM	44,439	4,429	13,988	-	495	-
189	CUST	85,261	10,536	3,968	502	428	31,522
190	CUST	52,778	5,605	2,593	143	318	142
191		610,002	69,474	398,214	27,790	8,014	31,963
192							
193							
194	DEM	141	86	51	(2)	2	-
195	EGY	59	33	23	(1)	2	-
196	DEM	8	6	3	(0)	0	-
197	DEM	20	13	7	(0)	0	-
198	DEM	36	25	11	(0)	1	-
199	DEM	20	17	4	-	0	-
200	CUST	42	32	3	(0)	0	(10)
201	CUST	20	20	1	(0)	0	(0)
202		347	232	21	101	(3)	6
203							
204							
205	DEM	228,092	25,860	171,834	15,841	2,881	-
206	EGY	85,872	10,280	76,842	8,400	2,216	-
207	DEM	14,543	1,588	9,396	678	25	-
208	DEM	34,626	3,805	22,376	1,615	59	-
209	DEM	66,553	6,376	37,310	607	1,596	-
210	DEM	44,456	4,431	13,992	-	496	-
211	CUST	85,293	10,539	3,969	502	428	31,512
212	CUST	52,798	5,607	2,594	143	319	142
213		610,234	69,496	398,316	27,787	8,020	31,953

PLUS: ADD'L REVENUE TAXES (Bad Debt & Regulatory Assess. Fee)

194	Production	86	3	51	(2)	2	-
195	Transmission	33	0	23	(1)	2	-
196	Subtransmission	6	0	3	(0)	0	-
197	Distribution Primary	13	1	7	(0)	0	-
198	Distribution Secondary	25	2	11	(0)	1	-
199	Distribution	17	1	4	-	0	-
200	Other	32	3	1	(0)	0	(10)
201	Other	20	2	1	(0)	0	(0)
202	TOTAL REVENUE TAXES	232	21	101	(3)	6	(10)

EQUALS: TOTAL REVENUES

205	Production	228,092	25,860	171,834	15,841	2,881	-
206	Production	85,872	10,280	76,842	8,400	2,216	-
207	Transmission	14,543	1,588	9,396	678	25	-
208	Subtransmission	34,626	3,805	22,376	1,615	59	-
209	Distribution Primary	66,553	6,376	37,310	607	1,596	-
210	Distribution Secondary	44,456	4,431	13,992	-	496	-
211	Distribution	85,293	10,539	3,969	502	428	31,512
212	Other	52,798	5,607	2,594	143	319	142
213	TOTAL REVENUES	610,234	69,496	398,316	27,787	8,020	31,953

PRESENT RATE STRUCTURE  
 PROD. CAP. ALLOC. METHOD: 12CP & 50% AD  
 PROJECTED CALENDAR YEAR 2014; FULLY ADJUSTED DATA  
 MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED

TAMPA ELECTRIC COMPANY  
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY  
 ('000's)

PAGE 35

DERIVATION OF D-E-C COSTS - DECCST

LINE NO.		FPSC JURIS	RS	GS	GSD	IS	LS ENERGY	LS FACILITIES	
214	<u>LESS: REVENUE OTHER THAN SALES</u>								
215	Production	DEM	1,201	614	70	466	43	8	-
216	Production	EGY	8,360	3,895	466	3,506	391	102	-
217	Transmission	DEM	1,204	667	73	431	31	1	-
218	Subtransmission	DEM	347	192	21	124	9	0	-
219	Distribution Primary	DEM	9,528	5,639	540	3,182	51	135	-
220	Distribution Secondary	DEM	331	232	23	73	-	3	-
221	Distribution	CUST	311	196	24	8	1	1	80
222	Other	CUST	21,614	18,985	2,090	426	0	114	-
223									
224	TOTAL REVENUE OTHER THAN SALES		42,895	30,422	3,308	8,196	526	364	80
225									
226	<u>EQUALS: SALES REVENUE (FUNCTIONALIZED REVENUE REQUIREMENT)</u>								
227	Production	DEM	441,304	225,479	25,790	171,388	15,798	2,873	-
228	Production	EGY	175,249	81,977	9,814	73,336	8,009	2,115	-
229	Transmission	DEM	25,038	13,876	1,525	8,967	647	24	-
230	Subtransmission	DEM	62,133	34,433	3,783	22,252	1,606	59	-
231	Distribution Primary	DEM	102,910	60,914	5,836	34,148	556	1,460	-
232	Distribution Secondary	DEM	63,041	44,224	4,408	13,919	-	493	-
233	Distribution	CUST	131,948	85,095	10,516	3,962	501	427	31,432
234	Other	CUST	40,985	33,813	4,517	2,188	143	205	142
235									
236	TOTAL SALES REVENUE		1,042,609	579,812	66,188	330,120	27,281	7,656	31,573

37

TAMPA ELECTRIC COMPANY  
 DOCKET NO. 130040-EI  
 CLASS COST OF SERVICE STUDIES  
 METHOD: 12CP & 50% AD - PRESENT  
 WITNESS: ASHBURN  
 PAGE 37 OF 75  
 FILED: 04/05/2013



TAMPA ELECTRIC COMPANY  
ALLOCATED CLASS COST OF SERVICE & ROR STUDY

PRESENT RATE STRUCTURE  
PROD. CAP. ALLOC. METHOD: 12CP & 50% AD  
PROJECTED CALENDAR YEAR 2014; FULLY ADJUSTED DATA  
MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED

ALLOCATION FACTOR REPORT

LINE NO.	FACTOR NO.	UNIT	FPSC JURIS	RS	GS	GSD	IS	LS ENERGY	LS FACILITIES
1	101	MW	3,411,287	1,910,087	201,385	1,234,861	61,861	3,313	-
2		%	100.0000%	55.9931%	5.9229%	36.1634%	1.8134%	0.0971%	0.0000%
3									
4	105	MW	4,134,945	2,447,349	234,491	1,372,103	22,348	59,854	-
5		%	100.0000%	59.1870%	5.6709%	33.1831%	0.5405%	1.4185%	0.0000%
6									
7	106	MW	6,726,069	4,718,060	470,263	1,485,053	0.0000%	52,802	-
8		%	100.0000%	70.1470%	6.9917%	22.0793%	0.0000%	0.7821%	0.0000%
9									
10	117	MW	3,494,333	1,936,388	212,781	1,251,469	90,372	3,313	-
11		%	100.0000%	55.4154%	6.0893%	35.8142%	2.5693%	0.0948%	0.0000%
12									
13	122	%	100.0000%	54.7501%	8.0516%	36.2787%	2.7394%	0.1803%	0.0000%
14		%	100.0000%	54.7501%	8.0516%	36.2787%	2.7394%	0.1803%	0.0000%
15		%	100.0000%	53.2531%	5.9897%	37.3238%	3.0839%	0.3728%	0.0000%
16		%	100.0000%	53.2531%	5.9897%	37.3238%	3.0839%	0.3728%	0.0000%
17		%	100.0000%	51.0907%	5.8441%	38.9330%	3.5815%	0.6508%	0.0000%
18		%	100.0000%	51.0907%	5.8441%	38.9330%	3.5815%	0.6508%	0.0000%
19		%	100.0000%	51.0907%	5.8441%	38.9330%	3.5815%	0.6508%	0.0000%
20		%	100.0000%	51.0907%	5.8441%	38.9330%	3.5815%	0.6508%	0.0000%
21		%	100.0000%	53.2531%	5.9897%	0.0000%	0.0000%	0.3728%	0.0000%
22		%	100.0000%	53.2531%	5.9897%	0.0000%	0.0000%	0.3728%	0.0000%
23		%	100.0000%	53.2531%	5.9897%	0.0000%	0.0000%	0.3728%	0.0000%
24		%	100.0000%	51.0907%	5.8441%	0.0000%	0.0000%	0.6508%	0.0000%
25		%	100.0000%	51.0907%	5.8441%	0.0000%	0.0000%	0.6508%	0.0000%
26		%	100.0000%	51.0907%	5.8441%	0.0000%	0.0000%	0.6508%	0.0000%
27		%	100.0000%	51.0907%	5.8441%	0.0000%	0.0000%	0.6508%	0.0000%
28		mWh	18,342,061	9,045,530	1,082,938	8,094,971	865,222	233,400	-
29		%	100.0000%	49.3161%	5.9089%	44.1518%	4.7277%	1.2687%	0.0000%
30		%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
31		%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
32		%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
33		%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
34		mWh	18,342,061	9,045,530	1,082,938	8,094,971	865,222	233,400	-
35		%	100.0000%	49.3161%	5.9089%	44.1518%	4.7277%	1.2687%	0.0000%
36		%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
37		%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
38		%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%

TAMPA ELECTRIC COMPANY  
ALLOCATED CLASS COST OF SERVICE & ROR STUDY

PRESENT RATE STRUCTURE  
PROD. CAP. ALLOC. METHOD: 12CP & 50% AD  
PROJECTED CALENDAR YEAR 2014; FULLY ADJUSTED DATA  
MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED

ALLOCATION FACTOR REPORT

LINE NO.	FACTOR NO.	UNIT	FPSC JURIS	RS	GS	GSD	IS	LS ENERGY	LS FACILITIES
39	308	\$000's	78,737,686	57,561,195	10,637,461	9,305,788	992,060	20,161	-
40		%	100.0000%	73.1303%	13.7640%	11.8200%	1.2600%	0.0256%	0.0000%
41		%	100.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%
42	309	%	100.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%
43		%	100.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%
44		%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
45	310	%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
46		%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
47		\$	2,665,938	1,411,667	934,366	313,591	25,800	495	-
48		%	100.0000%	52.5577%	34.7881%	11.6753%	0.9606%	0.0184%	0.0000%
49		%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
50		kW	31,738,468	8,563,002	1,025,184	19,819,299	2,110,033	220,949	-
51	401	%	100.0000%	26.9799%	3.2301%	62.4457%	6.6482%	0.6962%	0.0000%
52		%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
53		kW	30,267,161	8,563,002	1,025,184	19,860,201	597,825	220,949	-
54	402	%	100.0000%	28.2914%	3.3871%	65.6163%	1.9752%	0.7300%	0.0000%
55		%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
56		kW	27,303,904	8,563,002	1,025,184	17,494,769	-	220,949	-
57	403	%	100.0000%	31.3618%	3.7547%	64.0742%	0.0000%	0.8692%	0.0000%
58		%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
59		mWh	18,341,815	8,563,002	1,025,184	7,678,842	854,137	220,949	-
60	404	%	100.0000%	46.6854%	5.5893%	41.8639%	4.6567%	1.2046%	0.0000%
61		%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
62		mWh	17,716,602	8,563,002	1,025,184	7,669,899	237,768	220,949	-
63	405	%	100.0000%	48.3332%	5.7665%	43.2910%	1.3421%	1.2471%	0.0000%
64		%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
65		mWh	16,378,079	8,563,002	1,025,184	6,566,943	-	220,949	-
66	406	%	100.0000%	52.2833%	6.2595%	40.1081%	0.0000%	1.3481%	0.0000%
67		%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
68		No. of Bills	8,461,140	7,429,824	817,908	168,360	516	44,532	-
69	412	%	100.0000%	87.8111%	8.6666%	1.9898%	0.0061%	0.5283%	0.0000%
70		%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
71		No. of Cust.	705,075	619,152	66,159	14,024	29	3,711	-
72	418	%	100.0000%	87.8136%	9.6669%	1.9890%	0.0041%	0.5283%	0.0000%
73		%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
74		No. of Cust.	704,810	619,152	66,159	13,888	-	3,711	-
75	420	%	100.0000%	87.8342%	9.6692%	1.9702%	0.0000%	0.5265%	0.0000%
76		%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%

PRESENT RATE STRUCTURE  
PROD. CAP. ALLOC. METHOD: 12CP & 50% AD  
PROJECTED CALENDAR YEAR 2014; FULLY ADJUSTED DATA  
MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED

TAMPA ELECTRIC COMPANY  
ALLOCATED CLASS COST OF SERVICE & ROR STUDY  
MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED

ALLOCATION FACTOR REPORT

LINE NO.	FACTOR NO.	DESCRIPTION	UNIT	FPSC JURIS	RS	GS	GSD	IS	LS ENERGY	LS FACILITIES
87	501	Billed Sales Revenue - Direct Allocation	\$000's	907,769	489,649	57,954	290,676	28,538	5,467	35,484
88		% of Total Company	%	100.0000%	53.9399%	6.3842%	32.0209%	3.1437%	0.6023%	3.9090%
89										
90	507	Revenue from Sales - Retail Only	\$000's	907,769	489,649	57,954	290,676	28,538	5,467	35,484
91		% of Total Company	%	100.0000%	53.9399%	6.3842%	32.0209%	3.1437%	0.6023%	3.9090%
92										
93	508	Unbilled Sales Revenue - Direct Allocation	\$000's	(174)	(86)	(11)	(65)	-	(1)	-
94		% of Total Company	%	100.0000%	55.1200%	6.5843%	37.5700%	0.0000%	0.7257%	0.0000%
95										
96	607	Distribution O&M - Customer Component	\$000's	28,822	18,629	2,330	916	107	92	4,749
97		% of Total Company	%	100.0000%	89.4522%	8.6654%	3.4169%	0.3997%	0.3412%	17.7046%
98										
99	907	Distribution Plant - Customer Component	\$000's	803,851	511,879	80,942	19,699	2,664	2,736	205,931
100		% of Total Company	%	100.0000%	63.6784%	7.5813%	2.4506%	0.3314%	0.3404%	25.6180%
101										
102	817	Transmission - 12 CP (Retail Only)	KW	3,494,333	1,936,398	212,781	1,251,469	90,372	3,313	-
103		% of Total Company	%	100.0000%	55.4154%	6.0693%	35.8142%	2.5663%	0.0948%	0.0000%

ALLOCATION ASSIGNMENT REPORT  
PAGE 1

TAMPA ELECTRIC COMPANY  
ALLOCATED CLASS COST OF SERVICE & ROR STUDY

PRESENT RATE STRUCTURE  
PROD. CAP. ALLOC. METHOD: 12CP & 50% AD  
PROJECTED CALENDAR YEAR 2014; FULLY ADJUSTED DATA  
MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED

SUMMARY - CLASS ROR'S & REVENUE REQUIREMENTS -ROR

LINE NO.	FPSC JURIS	METHOD OF ASSIGNMENT
1		
2	907,769	SCH. - OPREV; Line 1
3	42,895	SCH. - OPREV; SUM LINES (3 +11 +23 +33) - Line 17
4		
5	950,664	SUM LINES (2:3)
6		
7		
8		
9	9,301	SCH. - O&M; Line 11
10	354,533	SCH. - O&M; Line 113
11	233,881	SCH. - DEPRE; Line 113
12	85,789	SCH. - TXOTH; Line 67
13	77,391	SCH. - INCTX; Line 175
14	(132)	SCH. - INCTX; Line 70
15		
16	740,783	SUM LINES (9:14)
17		
18		
19	209,901	LINES (5 - 16)
20		
21		
22		
23	6,506,194	SCH. - PLTSVC; Line 109
24	35,409	SCH. - PHFFU; Line 11
25	61,119	SCH. - WKCAP; Line 58
26	174,146	SCH. - CWIP; Line 52
27	2,436,894	SCH. - ACCDPR; Line 110
28		
29	4,339,974	SUM LINES (23:28) - Line 27
30		
31		
32	4.84	LINES (19/ 29 * 100)
33		
34		
35	1.00	CALC: CLASS RATE OF RETURN/TOTAL RETAIL RATE OF RETURN

SUMMARY - CLASS ROR'S & REVENUE REQUIREMENTS - ROR

REPORT	LINE NO.	FPSC JURIS	METHOD OF ASSIGNMENT
ROR	36		
ROR	37	4,338,974	Line 29
ROR	38	6.74%	CALC: COST OF CAPITAL @ 11.25% ROE
ROR	39	292,514	LINES (37 * 38)
ROR	40	209,901	Line 19
ROR	41	82,613	LINES (40 - 42)
ROR	42	1,6322	LINES (44 * 45)
ROR	43	134,841	Line 5
ROR	44	950,684	SUM LINES (5 + 47)
ROR	45	1,085,505	- Line 3
ROR	46	(42,895)	SUM LINES (61:62)
ROR	47	1,042,610	LINES (2 / 51)
ROR	48		
ROR	49		
ROR	50		
ROR	51		
ROR	52		
ROR	53		
ROR	54		
ROR	55		
ROR	56	0.87	

PRESENT RATE STRUCTURE  
 PROD. CAP. ALLOC. METHOD: 12CP & 50% AD  
 PROJECTED CALENDAR YEAR 2014; FULLY ADJUSTED DATA  
 MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED

TAMPA ELECTRIC COMPANY  
 COST OF SERVICE STUDY

ALLOCATION ASSIGNMENT REPORT  
 PAGE 3

OPERATING REVENUES - OPREV

REPORT	LINE NO.		FPSC JURIS		METHOD OF ASSIGNMENT
OPREV	1	SALES REVENUE	REV	907,769	ALLOC FACTOR # 501 -- Billed Sales Revenue - Direct Allocation
OPREV	2				
OPREV	3	MISC SERVICE REVENUE: Accl 451	CUST	21,595	ALLOC FACTOR # 420 -- Distribution Secondary - Customer Component
OPREV	4				
OPREV	5	RENT REVENUE: Accl 454			
OPREV	6	Production	DEM	42	ALLOC FACTOR # 125 -- Production Capacity - 12 CP & 50% AD
OPREV	7	Transmission	DEM	615	ALLOC FACTOR # 117 -- Transmission - 12 CP
OPREV	8	Subtransmission	DEM	193	ALLOC FACTOR # 117 -- Transmission - 12 CP
OPREV	9	Distribution Primary	DEM	9,244	ALLOC FACTOR # 105 -- Distribution Primary Capacity - NCP
OPREV	10	Distribution Secondary	DEM	132	ALLOC FACTOR # 106 -- Distri. Secondary Capacity - Customer Max Demands
OPREV	11	TOTAL RENT REVENUE		10,227	SUM LINES (6:10)
OPREV	12				
OPREV	13	PLANT RELATED REVENUE: Accl 456			
OPREV	14	Production	DEM	1,159	ALLOC FACTOR # 125 -- Production Capacity - 12 CP & 50% AD
OPREV	15	Production	EGY	228	ALLOC FACTOR # 201 -- Energy - Output to Line
OPREV	16	Transmission	DEM	589	ALLOC FACTOR # 117 -- Transmission - 12 CP
OPREV	17	Transmission Firm Whsl.	REV	-	ALLOC FACTOR # 202 -- Direct Assignment - Wholesale
OPREV	18	Subtransmission	DEM	153	ALLOC FACTOR # 117 -- Transmission - 12 CP
OPREV	19	Distribution Primary	DEM	284	ALLOC FACTOR # 105 -- Distribution Primary Capacity - NCP
OPREV	20	Distribution Secondary	DEM	198	ALLOC FACTOR # 106 -- Distri. Secondary Capacity - Customer Max Demands
OPREV	21	Distribution	CUST	311	ALLOC FACTOR # 907 -- Distribution Plant - Customer Component
OPREV	22	Other	CUST	19	ALLOC FACTOR # 412 -- Annual Number of Bills
OPREV	23	TOTAL PLANT RELATED REVENUE		2,941	SUM LINES (14:22)
OPREV	24				
OPREV	25	ENERGY-RELATED REVENUE: Accl 458			
OPREV	26	Steam & Miscellaneous	EGY	8,231	ALLOC FACTOR # 201 -- Energy - Output to Line
OPREV	27	Other SO2 Whsl	EGY	-	ALLOC FACTOR # 202 -- Direct Assignment - Wholesale
OPREV	28	Subtotal Non-Sales Revenue	SUBTOTAL	8,231	SUM LINES (26:27)
OPREV	29	Collect Fee/Sales Tax	EGY	76	ALLOC FACTOR # 204 -- Retail Energy - Output to Line
OPREV	30	Energy Power Sales	EGY	-	ALLOC FACTOR # 201 -- Energy - Output to Line
OPREV	31	Unbilled Revenue	EGY	(174)	ALLOC FACTOR # 508 -- Unbilled Sales Revenue - Direct Allocation
OPREV	32	Subtotal Sales Revenue	SUBTOTAL	(99)	SUM LINES (29:31)
OPREV	33	TOTAL ENERGY RELATED REVENUE		8,133	SUM LINES (28 + 32)
OPREV	34				
OPREV	35	TOTAL OPERATING REVENUE			
OPREV	36	Sales (incl Transm Firm Whsl)	REV	907,769	Line 1
OPREV	37	Production	DEM	1,201	SUM LINES (6 + 14)
OPREV	38	Production	EGY	8,360	SUM LINES (15 +26 +27 +30 +31)
OPREV	39	Transmission	DEM	1,204	SUM LINES (7 +16 +17)
OPREV	40	Subtransmission	DEM	347	SUM LINES (8 + 18)
OPREV	41	Distribution Primary	DEM	9,528	SUM LINES (9 + 19)
OPREV	42	Distribution Secondary	DEM	331	SUM LINES (10 + 20)
OPREV	43	Distribution	CUST	311	SUM Line 21
OPREV	44	Other	CUST	21,614	SUM LINES (3 +22 +29)
OPREV	45				
OPREV	46	TOTAL OPERATING REVENUE		950,664	SUM LINES (36:44)

43

TAMPA ELECTRIC COMPANY  
 DOCKET NO. 130040-EI  
 CLASS COST OF SERVICE STUDIES  
 METHOD: 12CP & 50% AD - PRESENT  
 WITNESS: ASHBURN  
 PAGE 43 OF 75  
 FILED: 04/05/2013

OPERATION & MAINTENANCE EXPENSES - O&M

REPORT	LINE NO.	DESCRIPTION	FPSC JURIS	METHOD OF ASSIGNMENT
O&M	1	EUEL & POWER TRANSACTIONS		
O&M	2	Wheel Capacity & Reactive Pwr	DEM	ALLOC FACTOR # 201 - Energy - Output to Line
O&M	3	Wheel NR SO 2 allowances	EGY	ALLOC FACTOR # 201 - Energy - Output to Line
O&M	4	Wheel NR Fuel Handling & Analysis	EGY	ALLOC FACTOR # 201 - Energy - Output to Line
O&M	5			
O&M	6	Retail Reactive Power	DEM	ALLOC FACTOR # 125 - Production Capacity - 12 CP & 50% AD
O&M	7	Retail NR Fuel Handling & Misc.	EGY	ALLOC FACTOR # 201 - Energy - Output to Line
O&M	8		9,301	
O&M	9	Production Demand	DEM	SUM LINES (2 + 6)
O&M	10	Production Energy	EGY	SUM LINES (3 + 4 + 7)
O&M	11	TOTAL FUEL & POWER TRANSACTIONS O&M	9,301	SUM LINES (9:10)
O&M	12			
O&M	13			
O&M	14	PRODUCTION O&M		
O&M	15	Production Demand	DEM	ALLOC FACTOR # 125 - Production Capacity - 12 CP & 50% AD
O&M	16	Production Energy	EGY	ALLOC FACTOR # 201 - Energy - Output to Line
O&M	17	TOTAL PRODUCTION O&M	52,896	SUM LINES (15:16)
O&M	18		73,712	
O&M	19		126,709	
O&M	20	TRANSMISSION O&M		
O&M	21	Step-Up Substations	DEM	ALLOC FACTOR # 125 - Production Capacity - 12 CP & 50% AD
O&M	22		1,804	
O&M	23	High-Volt Transmission	DEM	ALLOC FACTOR # 117 - Transmission - 12 CP
O&M	24		1,839	
O&M	25	Subtransmission		
O&M	26	Substations	DEM	ALLOC FACTOR # 117 - Transmission - 12 CP
O&M	27	LINES	DEM	ALLOC FACTOR # 117 - Transmission - 12 CP
O&M	28	Subtransmission	DEM	SUM LINES (26:27)
O&M	29		6,741	
O&M	30	TOTAL TRANSMISSION O&M	3,170	SUM LINES (21+ 23+ 28)
O&M			9,911	
O&M			13,554	

TAMPA ELECTRIC COMPANY  
DOCKET NO. 130040-EI  
CLASS COST OF SERVICE STUDIES  
METHOD: 12CP & 50% AD - PRESENT  
WITNESS: ASHBURN  
PAGE 44 OF 75  
FILED: 04/05/2013

REPORT	LINE NO.		FPSC JURIS	METHOD OF ASSIGNMENT
O&M	31	DISTRIBUTION O&M	4,132	
O&M	32	Substations		ALLOC FACTOR # 105 -- Distribution Primary Capacity - NCP
O&M	33		1,597	ALLOC FACTOR # 310 -- Street Light Facilities - LS Direct Assignment
O&M	34	OH LINES Direct	14,054	ALLOC FACTOR # 105 -- Distribution Primary Capacity - NCP
O&M	35	OH LINES Primary	8,606	ALLOC FACTOR # 418 -- Distribution Primary - Customer Component
O&M	36	OH LINES Primary (MDS)	1,856	ALLOC FACTOR # 106 -- Distri. Secondary Capacity - Customer Max Demands
O&M	37	OH LINES Secondary	498	ALLOC FACTOR # 420 -- Distribution Secondary - Customer Component
O&M	38	OH LINES Secondary (MDS)	26,610	SUM LINES (34:38)
O&M	39	TOTAL OH LINES		
O&M	40			
O&M	41	UG LINES Direct		ALLOC FACTOR # 310 -- Street Light Facilities - LS Direct Assignment
O&M	42	UG LINES Primary	2,838	ALLOC FACTOR # 105 -- Distribution Primary Capacity - NCP
O&M	43	UG LINES Primary (MDS)	281	ALLOC FACTOR # 418 -- Distribution Primary - Customer Component
O&M	44	UG LINES Secondary	1,244	ALLOC FACTOR # 106 -- Distri. Secondary Capacity - Customer Max Demands
O&M	45	UG LINES Secondary (MDS)	123	ALLOC FACTOR # 420 -- Distribution Secondary - Customer Component
O&M	46	TOTAL UG LINES	4,486	SUM LINES (41:45)
O&M	47			
O&M	48	Transformers	338	ALLOC FACTOR # 106 -- Distri. Secondary Capacity - Customer Max Demands
O&M	49	Transformers (MDS)	107	ALLOC FACTOR # 420 -- Distribution Secondary - Customer Component
O&M	50			
O&M	51	Services	7,533	ALLOC FACTOR # 420 -- Distribution Secondary - Customer Component
O&M	52	Meters	4,882	ALLOC FACTOR # 308 -- Meter Investment Assignment
O&M	53	Interruptible Equipment	45	ALLOC FACTOR # 309 -- Interruptible Equipment - IS Direct Assign
O&M	54	Street Lighting	3,152	ALLOC FACTOR # 310 -- Street Light Facilities - LS Direct Assignment
O&M	55			
O&M	56	Distribution O&M	24,461	SUM TOTAL (Line 31 thru Line 54) LABELED AS DEM
O&M	57	Distribution O&M	26,822	SUM TOTAL (Line 31 thru Line 54) LABELED AS CUST
O&M	58	TOTAL DISTRIBUTION O&M	51,284	SUM LINES (56:57)
O&M	59			
O&M	60			
O&M	61			
O&M	62	PROD. TRANS. & DIST O&M		
O&M	63	Production	54,800	SUM LINES (15-21)
O&M	64	Production	73,712	SUM Line 16
O&M	65	Transmission	1,899	SUM Line 23
O&M	66	Subtransmission	9,911	SUM Line 28
O&M	67	Distribution Primary	21,023	SUM LINES (32 +35 +42)
O&M	68	Distribution Secondary	3,438	SUM LINES (37 +44 +48)
O&M	69	Distribution	26,822	SUM Line (57)
O&M	70	Other		EQUALS ZERO
O&M	71	TOTAL PROD. TRANS & DIST O&M	191,546	SUM LINES (63:70)



PRESENT RATE STRUCTURE  
 PROD. CAP. ALLOC. METHOD: 12CP & 50% AD  
 PROJECTED CALENDAR YEAR 2014; FULLY ADJUSTED DATA  
 MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED

TAMPA ELECTRIC COMPANY  
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY

ALLOCATION ASSIGNMENT REPORT  
 PAGE 6

OPERATION & MAINTENANCE EXPENSES - O&M

REPORT	LINE NO.		FPSC JURIS		METHOD OF ASSIGNMENT
O&M	72	<b>PLUS: OTHER CUSTOMER O&amp;M</b>			
O&M	73	Uncollectible	CUST	3,623	ALLOC FACTOR # 507 -- Revenue from Sales - Retail Only
O&M	74	Billing & Records	CUST	24,924	ALLOC FACTOR # 412 -- Annual Number of Bills
O&M	75	Meter Reading	CUST	2,685	ALLOC FACTOR # 311 -- Meter Reading - Direct Allocation
O&M	76	Cust Svc & Info	CUST	1,287	ALLOC FACTOR # 412 -- Annual Number of Bills
O&M	77	Sales	CUST	1,360	ALLOC FACTOR # 412 -- Annual Number of Bills
O&M	78	TOTAL OTHER CUSTOMER O&M		<u>33,859</u>	SUM LINES (73:77)
O&M	79				
O&M	80	<b>PLUS: ADMIN &amp; GENERAL O&amp;M (EXCL STORM ACCRUAL)</b>			
O&M	81	Production	DEM	40,901	ALLOC FACTOR # 125 -- Production Capacity - 12 CP & 50% AD
O&M	82	Production	EGY	28,975	ALLOC FACTOR # 201 -- Energy - Output to Line
O&M	83	Transmission	DEM	990	ALLOC FACTOR # 117 -- Transmission - 12 CP
O&M	84	Subtransmission	DEM	5,097	ALLOC FACTOR # 117 -- Transmission - 12 CP
O&M	85	Distribution Primary	DEM	10,852	ALLOC FACTOR # 105 -- Distribution Primary Capacity - NCP
O&M	86	Distribution Secondary	DEM	1,968	ALLOC FACTOR # 106 -- Distri. Secondary Capacity - Customer Max Demands
O&M	87	Distribution	CUST	13,714	ALLOC FACTOR # 607 -- Distribution O&M - Customer Component
O&M	88	Other	CUST	18,830	ALLOC FACTOR # 412 -- Annual Number of Bills
O&M	89	TOTAL ADMIN & GENERAL O&M		<u>121,127</u>	SUM LINES (81:88)
O&M	90				
O&M	91	<b>PLUS: ADMIN &amp; GENERAL (STORM ACCRUAL ONLY)</b>			
O&M	92	Production	DEM	1,440	ALLOC FACTOR # 125 -- Production Capacity - 12 CP & 50% AD
O&M	93	Production	EGY	-	ALLOC FACTOR # 204 -- Retail Energy - Output to Line
O&M	94	Transmission	DEM	135	ALLOC FACTOR # 817 -- TRANSM. 12 Coincident Peak (RETAIL ONLY)
O&M	95	Subtransmission	DEM	265	ALLOC FACTOR # 817 -- TRANSM. 12 Coincident Peak (RETAIL ONLY)
O&M	96	Distribution Primary	DEM	2,192	ALLOC FACTOR # 105 -- Distribution Primary Capacity - NCP
O&M	97	Distribution Secondary	DEM	1,587	ALLOC FACTOR # 106 -- Distri. Secondary Capacity - Customer Max Demands
O&M	98	Distribution	CUST	2,401	ALLOC FACTOR # 607 -- Distribution O&M - Customer Component
O&M	99	Other	CUST	-	ALLOC FACTOR # 412 -- Annual Number of Bills
O&M	100	TOTAL ADMIN & GENERAL STORM ACCRUAL		<u>8,000</u>	SUM LINES (92:99)
O&M	101	SUBTOTAL ADMIN & GENERAL O&M		<u>129,127</u>	SUM LINES (89 +100)
O&M	102				
O&M	103	<b>EQUALS: O&amp;M EXP LESS FUEL &amp; POWER TRANS</b>			
O&M	104	Production	DEM	97,142	SUM LINES (63 +81 +92)
O&M	105	Production	EGY	102,688	SUM LINES (64 +82 +93)
O&M	106	Transmission	DEM	2,964	SUM LINES (65 +83 +94)
O&M	107	Subtransmission	DEM	15,273	SUM LINES (88 +84 +95)
O&M	108	Distribution Primary	DEM	33,867	SUM LINES (67 +85 +96)
O&M	109	Distribution Secondary	DEM	6,973	SUM LINES (68 +88 +97)
O&M	110	Distribution	CUST	42,938	SUM LINES (69 +87 +98)
O&M	111	Other	CUST	52,689	SUM LINES (70 +88 +78 +99)
O&M	112				
O&M	113	TOTAL O&M EXPENSE (EXCL. FUEL & POWER TRANS.)		<u>354,533</u>	SUM LINES (104:111)
O&M	114				
O&M	115	<b>EQUALS: O&amp;M EXP PLUS FUEL &amp; POWER TRANS</b>			
O&M	116	Production	DEM	97,142	SUM LINES (9 +104)
O&M	117	Production	EGY	111,989	SUM LINES (10 +105)
O&M	118	Transmission	DEM	2,964	SUM Line 106
O&M	119	Subtransmission	DEM	15,273	SUM Line 107
O&M	120	Distribution Primary	DEM	33,867	SUM Line 108
O&M	121	Distribution Secondary	DEM	6,973	SUM Line 109
O&M	122	Distribution	CUST	42,938	SUM Line 110
O&M	123	Other	CUST	52,689	SUM Line 111
O&M	124	TOTAL O&M EXPENSE (INCL. FUEL & POWER TRANS.)		<u>363,834</u>	SUM LINES (116:123)

46

TAMPA ELECTRIC COMPANY  
 DOCKET NO. 130040-EI  
 CLASS COST OF SERVICE STUDIES  
 METHOD: 12CP & 50% AD - PRESENT  
 WITNESS: ASHBURN  
 PAGE 46 OF 75  
 FILED: 04/05/2013

ALLOCATION ASSIGNMENT REPORT  
PAGE 7

TAMPA ELECTRIC COMPANY  
ALLOCATED CLASS COST OF SERVICE & ROR STUDY

PRESENT RATE STRUCTURE  
PROD. CAP. ALLOC. METHOD: 12CP & 50% AD  
PROJECTED CALENDAR YEAR 2014; FULLY ADJUSTED DATA  
MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED

DEPRECIATION EXPENSE - DEPREE

REPORT	LINE NO.	METHOD OF ASSIGNMENT	FRSC JURIS
DEPRE	1	PRODUCTION DEPREC EXPENSE	
DEPRE	2	Production Demand	100,038
DEPRE	3	Production Energy	15,565
DEPRE	4	TOTAL PRODUCTION DEPRE EXPENSE	115,603
DEPRE	5		
DEPRE	6	TRANSMISSION DEPREC EXPENSE	
DEPRE	7	Step-Up Substations	1,209
DEPRE	8		
DEPRE	9	High-Volt Transmission	5,638
DEPRE	10		
DEPRE	11	Subtransmission	
DEPRE	12	Substations	4,002
DEPRE	13	LINES	6,903
DEPRE	14	Subtransmission	10,905
DEPRE	15		
DEPRE	16	TOTAL TRANSMISSION DEPREC EXPENSE	17,752
DEPRE	17		

ALLOC FACTOR # 125 -- Production Capacity - 12 CP & 50% AD  
ALLOC FACTOR # 201 -- Energy - Output to Line  
SUM LINES (2:3)

ALLOC FACTOR # 125 -- Production Capacity - 12 CP & 50% AD  
ALLOC FACTOR # 117 -- Transmission - 12 CP

ALLOC FACTOR # 117 -- Transmission - 12 CP  
ALLOC FACTOR # 117 -- Transmission - 12 CP  
SUM LINES (13:14)  
SUM LINES (8+ 10+ 15)

PRESENT RATE STRUCTURE  
 PROD. CAP. ALLOC. METHOD: 12CP & 50% AD  
 PROJECTED CALENDAR YEAR 2014; FULLY ADJUSTED DATA  
 MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED

TAMPA ELECTRIC COMPANY  
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY

ALLOCATION ASSIGNMENT REPORT  
 PAGE 8

DEPRECIATION EXPENSE - DEPRE

REPORT	LINE NO.		FPSC JURIS		METHOD OF ASSIGNMENT	
DEPRE	18	<b>DISTRIBUTION DEPREC EXPENSE</b>				
DEPRE	19	Substations	DEM	5,050	ALLOC FACTOR # 105 -- Distribution Primary Capacity - NCP	
DEPRE	20					
DEPRE	21	Poles Direct	CUST	1,021	ALLOC FACTOR # 310 -- Street Light Facilities - LS Direct Assignment	
DEPRE	22	Poles Primary	DEM	3,433	ALLOC FACTOR # 105 -- Distribution Primary Capacity - NCP	
DEPRE	23	Poles Primary (MDS)	CUST	6,103	ALLOC FACTOR # 418 -- Distribution Primary - Customer Component	
DEPRE	24	Poles Secondary	OEM	149	ALLOC FACTOR # 106 -- Distri. Secondary Capacity - Customer Max Demands	
DEPRE	25	Poles Secondary (MDS)	CUST	266	ALLOC FACTOR # 420 -- Distribution Secondary - Customer Component	
DEPRE	26	TOTAL POLES		10,972	SUM LINES (21:25)	
DEPRE	27					
DEPRE	28	OH LINES Direct	CUST	180	ALLOC FACTOR # 310 -- Street Light Facilities - LS Direct Assignment	
DEPRE	29	OH LINES Primary	DEM	5,495	ALLOC FACTOR # 105 -- Distribution Primary Capacity - NCP	
DEPRE	30	OH LINES Primary (MDS)	CUST	543	ALLOC FACTOR # 418 -- Distribution Primary - Customer Component	
DEPRE	31	OH LINES Secondary	DEM	940	ALLOC FACTOR # 106 -- Distri. Secondary Capacity - Customer Max Demands	
DEPRE	32	OH LINES Secondary (MDS)	CUST	93	ALLOC FACTOR # 420 -- Distribution Secondary - Customer Component	
DEPRE	33	TOTAL OH LINES		7,250	SUM LINES (28:32)	
DEPRE	34					
DEPRE	35	UG LINES Direct	CUST	-	ALLOC FACTOR # 310 -- Street Light Facilities - LS Direct Assignment	
DEPRE	36	UG LINES Primary	DEM	6,413	ALLOC FACTOR # 105 -- Distribution Primary Capacity - NCP	
DEPRE	37	UG LINES Primary (MDS)	CUST	834	ALLOC FACTOR # 418 -- Distribution Primary - Customer Component	
DEPRE	38	UG LINES Secondary	DEM	2,811	ALLOC FACTOR # 106 -- Distri. Secondary Capacity - Customer Max Demands	
DEPRE	39	UG LINES Secondary (MDS)	CUST	278	ALLOC FACTOR # 420 -- Distribution Secondary - Customer Component	
DEPRE	40	TOTAL UG LINES		10,136	SUM LINES (35:39)	
DEPRE	41					
DEPRE	42	Transformers	DEM	16,595	ALLOC FACTOR # 106 -- Distri. Secondary Capacity - Customer Max Demands	
DEPRE	43	Transformers (MDS)	CUST	5,240	ALLOC FACTOR # 420 -- Distribution Secondary - Customer Component	
DEPRE	44					
DEPRE	45	Services	CUST	5,911	ALLOC FACTOR # 420 -- Distribution Secondary - Customer Component	
DEPRE	46	Meters	CUST	5,767	ALLOC FACTOR # 308 -- Meter Investment Assignment	
DEPRE	47	Interruptible Equipment	CUST	44	ALLOC FACTOR # 309 -- Interruptible Equipment - IS Direct Assign	
DEPRE	48	Street Lighting	CUST	9,541	ALLOC FACTOR # 310 -- Street Light Facilities - LS Direct Assignment	
DEPRE	49					
DEPRE	50	Total Distribution Expense				
DEPRE	51	Distribution Expense	DEM	40,885	SUM TOTAL (Line 19 thru Line 48) LABELED AS DEM	
DEPRE	52	Distribution Expense	CUST	35,622	SUM TOTAL (Line 19 thru Line 48) LABELED AS CUST	
DEPRE	53					
DEPRE	54	TOTAL DISTRIBUTION DEPREC EXPENSE		78,508	SUM LINES (51:52)	
DEPRE	55					
DEPRE	56	<b>PROD. TRANS &amp; DIST DEPREC EXPENSE</b>				
DEPRE	57	Production	DEM	101,246	SUM LINES (2 + 8)	
DEPRE	58	Production	EGY	15,565	SUM Line 3	
DEPRE	59	Transmission	DEM	5,638	SUM Line 10	
DEPRE	60	Subtransmission	DEM	10,905	SUM Line 15	
DEPRE	61	Distribution Primary	DEM	20,391	SUM LINES (19 +22 +29 +36)	
DEPRE	62	Distribution Secondary	DEM	20,495	SUM LINES (24 +31 +38 +42)	
DEPRE	63	Distribution	CUST	35,622	SUM Line (52)	
DEPRE	64	Other	CUST	-	EQUALS ZERO	
DEPRE	65					
DEPRE	66	TOTAL PROD, TRANS & DIST DEPREC EXP		209,863	SUM LINES (57:64)	

48

TAMPA ELECTRIC COMPANY  
 DOCKET NO. 130040-EI  
 CLASS COST OF SERVICE STUDIES  
 METHOD: 12CP & 50% AD - PRESENT  
 WITNESS: ASHBURN  
 PAGE 48 OF 75  
 FILED: 04/05/2013

PRESENT RATE STRUCTURE  
 PROD. CAP. ALLOC. METHOD: 12CP & 50% AD  
 PROJECTED CALENDAR YEAR 2014; FULLY ADJUSTED DATA  
 MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED

TAMPA ELECTRIC COMPANY  
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY

ALLOCATION ASSIGNMENT REPORT  
 PAGE 9

DEPRECIATION EXPENSE - DEPRE

REPORT	LINE NO.		FPSC JURIS		METHOD OF ASSIGNMENT	
DEPRE	67	<u>PLUS: COMMUNICATION EQP DEPREC EXP</u>				
DEPRE	68	Production	DEM	643	ALLOC FACTOR # 125 -- Production Capacity - 12 CP & 50% AD	
DEPRE	69	Production	EGY	471	ALLOC FACTOR # 201 -- Energy - Output to Line	
DEPRE	70	Transmission	DEM	227	ALLOC FACTOR # 117 -- Transmission - 12 CP	
DEPRE	71	Subtransmission	DEM	113	ALLOC FACTOR # 117 -- Transmission - 12 CP	
DEPRE	72	Distribution Primary	DEM	493	ALLOC FACTOR # 105 -- Distribution Primary Capacity - NCP	
DEPRE	73	Distribution Secondary	DEM	263	ALLOC FACTOR # 106 -- Distri. Secondary Capacity - Customer Max Demands	
DEPRE	74	Distribution	CUST	212	ALLOC FACTOR # 907 -- Distribution Plant - Customer Component	
DEPRE	75	Other	CUST	377	ALLOC FACTOR # 412 -- Annual Number of Bills	
DEPRE	76					
DEPRE	77	TOTAL COMMUNICATION EQP DEPREC EXP		<u>2,800</u>	SUM LINES (68:75)	
DEPRE	78					
DEPRE	79	<u>PLUS: TRANSPORTATION EQP DEPREC EXP</u>				
DEPRE	80	Production	DEM	113	ALLOC FACTOR # 125 -- Production Capacity - 12 CP & 50% AD	
DEPRE	81	Production	EGY	-	ALLOC FACTOR # 201 -- Energy - Output to Line	
DEPRE	82	Transmission	DEM	-	ALLOC FACTOR # 117 -- Transmission - 12 CP	
DEPRE	83	Subtransmission	DEM	-	ALLOC FACTOR # 117 -- Transmission - 12 CP	
DEPRE	84	Distribution Primary	DEM	-	ALLOC FACTOR # 105 -- Distribution Primary Capacity - NCP	
DEPRE	85	Distribution Secondary	DEM	-	ALLOC FACTOR # 106 -- Distri. Secondary Capacity - Customer Max Demands	
DEPRE	86	Distribution	CUST	-	ALLOC FACTOR # 907 -- Distribution Plant - Customer Component	
DEPRE	87	Other	CUST	-	ALLOC FACTOR # 412 -- Annual Number of Bills	
DEPRE	88					
DEPRE	89	TOTAL TRANSPORTATION EQP DEPREC EXP		<u>113</u>	SUM LINES (80:87)	
DEPRE	90					
DEPRE	91	<u>PLUS: GENERAL &amp; INTANGIBLE DEPREC EXP</u>				
DEPRE	92	Production	DEM	5,906	ALLOC FACTOR # 125 -- Production Capacity - 12 CP & 50% AD	
DEPRE	93	Production	EGY	5,352	ALLOC FACTOR # 201 -- Energy - Output to Line	
DEPRE	94	Transmission	DEM	162	ALLOC FACTOR # 117 -- Transmission - 12 CP	
DEPRE	95	Subtransmission	DEM	839	ALLOC FACTOR # 117 -- Transmission - 12 CP	
DEPRE	96	Distribution Primary	DEM	1,848	ALLOC FACTOR # 105 -- Distribution Primary Capacity - NCP	
DEPRE	97	Distribution Secondary	DEM	309	ALLOC FACTOR # 106 -- Distri. Secondary Capacity - Customer Max Demands	
DEPRE	98	Distribution	CUST	2,410	ALLOC FACTOR # 907 -- Distribution Plant - Customer Component	
DEPRE	99	Other	CUST	4,279	ALLOC FACTOR # 412 -- Annual Number of Bills	
DEPRE	100					
DEPRE	101	TOTAL GENERAL & INTANGIBLE DEPREC EXP		<u>21,108</u>	SUM LINES (92:99)	
DEPRE	102					
DEPRE	103	<u>EQUALS: DEPRECIATION EXPENSE</u>				
DEPRE	104	Production	DEM	107,909	SUM LINES (57 +88 +80 +92)	
DEPRE	105	Production	EGY	21,389	SUM LINES (58 +69 +81 +93)	
DEPRE	106	Transmission	DEM	6,027	SUM LINES (59 +70 +82 +94 )	
DEPRE	107	Subtransmission	DEM	11,857	SUM LINES (60 +71 +83 +95 )	
DEPRE	108	Distribution Primary	DEM	22,731	SUM LINES (61 +72 +84 +96)	
DEPRE	109	Distribution Secondary	DEM	21,067	SUM LINES (62 +73 +85 +97)	
DEPRE	110	Distribution	CUST	38,245	SUM LINES (63 +74 +86 +98)	
DEPRE	111	Other	CUST	4,656	SUM LINES (64 +75 +87 +99)	
DEPRE	112					
DEPRE	113	TOTAL DEPRECIATION EXPENSE		<u>233,881</u>	SUM LINES (104:111)	

49

TAMPA ELECTRIC COMPANY  
 DOCKET NO. 130040-EI  
 CLASS COST OF SERVICE STUDIES  
 METHOD: 12CP & 50% AD - PRESENT  
 WITNESS: ASHBURN  
 PAGE 49 OF 75  
 FILED: 04/05/2013

PRESENT RATE STRUCTURE  
 PROD. CAP. ALLOC. METHOD: 12CP & 50% AD  
 PROJECTED CALENDAR YEAR 2014; FULLY ADJUSTED DATA  
 MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED

TAMPA ELECTRIC COMPANY  
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY

ALLOCATION ASSIGNMENT REPORT  
 PAGE 10

TAXES OTHER THAN INCOME TAXES - TXOTH

REPORT	LINE NO.		FPSC JURIS		METHOD OF ASSIGNMENT
TXOTH	1	<u>PAYROLL TAXES</u>			
TXOTH	2	Production	DEM	3,274	ALLOC FACTOR # 125 - Production Capacity - 12 CP & 50% AD
TXOTH	3	Production	EGY	2,968	ALLOC FACTOR # 201 - Energy - Output to Line
TXOTH	4	Transmission	DEM	90	ALLOC FACTOR # 117 - Transmission - 12 CP
TXOTH	5	Subtransmission	DEM	465	ALLOC FACTOR # 117 - Transmission - 12 CP
TXOTH	6	Distribution Primary	DEM	1,024	ALLOC FACTOR # 105 - Distribution Primary Capacity - NCP
TXOTH	7	Distribution Secondary	DEM	171	ALLOC FACTOR # 106 - Distri. Secondary Capacity - Customer Max Demands
TXOTH	8	Distribution	CUST	1,336	ALLOC FACTOR # 907 - Distribution Plant - Customer Component
TXOTH	9	Other	CUST	2,373	ALLOC FACTOR # 412 - Annual Number of Bills
TXOTH	10	TOTAL PAYROLL TAXES		<u>11,702</u>	SUM LINES (2:9)
TXOTH	11				
TXOTH	12	<u>PLUS: PROPERTY TAXES</u>			
TXOTH	13	Production	DEM	25,219	ALLOC FACTOR # 125 - Production Capacity - 12 CP & 50% AD
TXOTH	14	Production	EGY	4,948	ALLOC FACTOR # 201 - Energy - Output to Line
TXOTH	15	Transmission	DEM	1,759	ALLOC FACTOR # 117 - Transmission - 12 CP
TXOTH	16	Subtransmission	DEM	3,478	ALLOC FACTOR # 117 - Transmission - 12 CP
TXOTH	17	Distribution Primary	DEM	6,234	ALLOC FACTOR # 105 - Distribution Primary Capacity - NCP
TXOTH	18	Distribution Secondary	DEM	4,316	ALLOC FACTOR # 106 - Distri. Secondary Capacity - Customer Max Demands
TXOTH	19	Distribution	CUST	6,767	ALLOC FACTOR # 907 - Distribution Plant - Customer Component
TXOTH	20	Other	CUST	421	ALLOC FACTOR # 412 - Annual Number of Bills
TXOTH	21	TOTAL PROPERTY TAXES		<u>53,141</u>	SUM LINES (13:20)
TXOTH	22				
TXOTH	23				
TXOTH	24	<u>PLUS: OTHER TAXES</u>			
TXOTH	25	Production	DEM	100	ALLOC FACTOR # 125 - Production Capacity - 12 CP & 50% AD
TXOTH	26	Production	EGY	20	ALLOC FACTOR # 201 - Energy - Output to Line
TXOTH	27	Transmission	DEM	7	ALLOC FACTOR # 117 - Transmission - 12 CP
TXOTH	28	Subtransmission	DEM	15	ALLOC FACTOR # 117 - Transmission - 12 CP
TXOTH	29	Distribution Primary	DEM	23	ALLOC FACTOR # 105 - Distribution Primary Capacity - NCP
TXOTH	30	Distribution Secondary	DEM	15	ALLOC FACTOR # 106 - Distri. Secondary Capacity - Customer Max Demands
TXOTH	31	Distribution	CUST	20	ALLOC FACTOR # 907 - Distribution Plant - Customer Component
TXOTH	32	Other	CUST	1	ALLOC FACTOR # 412 - Annual Number of Bills
TXOTH	33	TOTAL OTHER TAXES		<u>202</u>	SUM LINES (25:32)
TXOTH	34				
TXOTH	35	<u>EQUALS: NON-REVENUE TAXES</u>			
TXOTH	36	Production	DEM	28,593	SUM LINES (2 +13 +25)
TXOTH	37	Production	EGY	7,936	SUM LINES (3 +14 +26)
TXOTH	38	Transmission	DEM	1,856	SUM LINES (4 +15 +27)
TXOTH	39	Subtransmission	DEM	3,958	SUM LINES (5 +16 +28)
TXOTH	40	Distribution Primary	DEM	7,282	SUM LINES (6 +17 +29)
TXOTH	41	Distribution Secondary	DEM	4,502	SUM LINES (7 +18 +30)
TXOTH	42	Distribution	CUST	8,124	SUM LINES (8 +19 +31)
TXOTH	43	Other	CUST	2,795	SUM LINES (9 +20 +32)
TXOTH	44	TOTAL NON-REVENUE TAXES		<u>65,044</u>	SUM LINES (36:43)

50

TAMPA ELECTRIC COMPANY  
 DOCKET NO. 130040-EI  
 CLASS COST OF SERVICE STUDIES  
 METHOD: 12CP & 50% AD - PRESENT  
 WITNESS: ASHBURN  
 PAGE 50 OF 75  
 FILED: 04/05/2013

ALLOCATION ASSIGNMENT REPORT  
PAGE 11

TAMPA ELECTRIC COMPANY  
ALLOCATED CLASS COST OF SERVICE & ROR STUDY

PRESENT RATE STRUCTURE  
PROD. CAP. ALLOC. METHOD: 12CP & 50% AD  
PROJECTED CALENDAR YEAR 2014; FULLY ADJUSTED DATA  
MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED

TAXES OTHER THAN INCOME TAXES - TXOTH

REPORT	LINE NO.		FPSC JURIS	METHOD OF ASSIGNMENT
TXOTH	45	REGULATORY ASSESSMENT FEE		
TXOTH	46	Production	367	ALLOC FACTOR # 125 - Production Capacity - 12 CP & 50% AD
TXOTH	47	Production	74	ALLOC FACTOR # 204 - Retail Energy - Output to Line
TXOTH	48	Transmission	28	ALLOC FACTOR # 117 - Transmission - 12 CP
TXOTH	49	Subtransmission	56	ALLOC FACTOR # 117 - Transmission - 12 CP
TXOTH	50	Distribution Primary	85	ALLOC FACTOR # 105 - Distribution Primary Capacity - NCP
TXOTH	51	Distribution Secondary	54	ALLOC FACTOR # 105 - Distri. Secondary Capacity - Customer Max Demands
TXOTH	52	Distribution	75	ALLOC FACTOR # 907 - Distribution Plant - Customer Component
TXOTH	53	Other	4	ALLOC FACTOR # 412 - Annual Number of Bills
TXOTH	54	TOTAL REGULATORY ASSESSMENT FEE	744	SUM LINES (46:53)
TXOTH	55			
TXOTH	56			
TXOTH	57	EQUALS: TAXES OTHER THAN INCOME		
TXOTH	58	Production	28,980	SUM LINES (36 + 46)
TXOTH	59	Production	8,010	SUM LINES (37 + 47)
TXOTH	60	Transmission	1,863	SUM LINES (38 + 48)
TXOTH	61	Subtransmission	4,014	SUM LINES (39 + 49)
TXOTH	62	Distribution Primary	7,367	SUM LINES (40 + 50)
TXOTH	63	Distribution Secondary	4,556	SUM LINES (41 + 51)
TXOTH	64	Distribution	8,189	SUM LINES (42 + 52)
TXOTH	65	Other	2,799	SUM LINES (43 + 53)
TXOTH	66	TOTAL TAXES OTHER THAN INCOME	65,739	SUM LINES (36:65)
TXOTH	67			

INCOME TAXES - INCTX

Derivation of Operating Income

REPORT	LINE NO.	METHOD OF ASSIGNMENT	FFSC JURIS
INCTX	1	TOTAL OPERATING REVENUES	
INCTX	2	Sales Revenue (incl. Transmission Firm Whsl)	REV 907,769
INCTX	3	Production	DEM 1,201
INCTX	4	Production	EGY 6,360
INCTX	5	Transmission	DEM 1,204
INCTX	6	Subtransmission	DEM 347
INCTX	7	Distribution Primary	DEM 9,528
INCTX	8	Distribution Secondary	DEM 331
INCTX	9	Distribution	DEM 311
INCTX	10	Other	CUST 21,614
INCTX	11	TOTAL OPERATING REVENUES	CUST 950,664
INCTX	12		
INCTX	13	LESS: O&M EXPENSE	
INCTX	14	Production	DEM 97,142
INCTX	15	Production	EGY 102,888
INCTX	16	Transmission	DEM 2,964
INCTX	17	Subtransmission	DEM 15,273
INCTX	18	Distribution Primary	DEM 33,867
INCTX	19	Distribution Secondary	DEM 6,973
INCTX	20	Distribution	DEM 42,938
INCTX	21	Other	CUST 32,689
INCTX	22	TOTAL O&M EXPENSE	CUST 354,533
INCTX	23		
INCTX	24	LESS: FUEL & POWER TRANSACTIONS	
INCTX	25	Production Demand	DEM -
INCTX	26	Production Energy	EGY 9,301
INCTX	27	TOTAL FUEL & POWER TRANSACTIONS	EGY 9,301
INCTX	28		
INCTX	29	LESS: DEPRECIATION EXPENSE	
INCTX	30	Production	DEM 107,909
INCTX	31	Production	EGY 21,399
INCTX	32	Transmission	DEM 6,027
INCTX	33	Subtransmission	DEM 11,857
INCTX	34	Distribution Primary	DEM 22,731
INCTX	35	Distribution Secondary	DEM 21,067
INCTX	36	Distribution	CUST 38,245
INCTX	37	Other	CUST 4,656
INCTX	38	TOTAL DEPRECIATION EXPENSE	CUST 233,881

PRESENT RATE STRUCTURE  
 PROD. CAP. ALLOC. METHOD: 12CP & 50% AD  
 PROJECTED CALENDAR YEAR 2014; FULLY ADJUSTED DATA  
 MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED

TAMPA ELECTRIC COMPANY  
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY

ALLOCATION ASSIGNMENT REPORT  
 PAGE 13

INCOME TAXES - INCTX

REPORT	LINE NO.		FPSC JURIS		METHOD OF ASSIGNMENT	
INCTX	39	<u>LESS: AMORTIZATION EXPENSE</u>				
INCTX	40	Production	DEM	-	EQUALS ZERO	
INCTX	41	Production	EGY	-	EQUALS ZERO	
INCTX	42	Transmission	DEM	-	EQUALS ZERO	
INCTX	43	Subtransmission	DEM	-	EQUALS ZERO	
INCTX	44	Distribution Primary	DEM	-	EQUALS ZERO	
INCTX	45	Distribution Secondary	DEM	-	EQUALS ZERO	
INCTX	46	Distribution	CUST	-	EQUALS ZERO	
INCTX	47	Other	CUST	-	EQUALS ZERO	
INCTX	48	TOTAL AMORTIZATION EXPENSE		-	SUM LINES (40:47)	
INCTX	49					
INCTX	50	<u>LESS: TAXES OTHER THAN INCOME</u>				
INCTX	51	Production	DEM	28,960	SCH. - TXOTH: Line 58	
INCTX	52	Production	EGY	8,010	SCH. - TXOTH: Line 59	
INCTX	53	Transmission	DEM	1,883	SCH. - TXOTH: Line 60	
INCTX	54	Subtransmission	DEM	4,014	SCH. - TXOTH: Line 61	
INCTX	55	Distribution Primary	DEM	7,367	SCH. - TXOTH: Line 62	
INCTX	56	Distribution Secondary	DEM	4,556	SCH. - TXOTH: Line 63	
INCTX	57	Distribution	CUST	8,199	SCH. - TXOTH: Line 64	
INCTX	58	Other	CUST	2,799	SCH. - TXOTH: Line 65	
INCTX	59	TOTAL TAXES OTHER THAN INCOME		65,789	SUM LINES (51:58)	
INCTX	60					
INCTX	61	<u>LESS: LOSS ON DISPOSITION &amp; MISC</u>				
INCTX	62	Production	DEM	(63)	ALLOC FACTOR # 125 - Production Capacity - 12 CP & 50% AD	
INCTX	63	Production	EGY	(12)	ALLOC FACTOR # 201 - Energy - Output to Line	
INCTX	64	Transmission	DEM	(4)	ALLOC FACTOR # 117 - Transmission - 12 CP	
INCTX	65	Subtransmission	DEM	(8)	ALLOC FACTOR # 117 - Transmission - 12 CP	
INCTX	66	Distribution Primary	DEM	(15)	ALLOC FACTOR # 105 - Distribution Primary Capacity - NCP	
INCTX	67	Distribution Secondary	DEM	(11)	ALLOC FACTOR # 106 - Distri. Secondary Capacity - Customer Max Demands	
INCTX	68	Distribution	CUST	(17)	ALLOC FACTOR # 907 - Distribution Plant - Customer Component	
INCTX	69	Other	CUST	(1)	ALLOC FACTOR # 412 - Annual Number of Bills	
INCTX	70	TOTAL OTHER EXPENSES		(132)	SUM LINES (62:69)	
INCTX	71					
INCTX	72	<u>EQUALS: OPERATING INCOME</u>				
INCTX	73	Sales	REV	907,789	SUM Line 4	
INCTX	74	Production	DEM	(232,747)	SUM Line 5 less (LINES 16 +27 +32 +40 +51 +62)	
INCTX	75	Production	EGY	(133,016)	SUM Line 6 less (LINES 17 +28 +33 +41 +52 +63)	
INCTX	76	Transmission	DEM	(9,866)	SUM Line 7 less (LINES 18 +29 +34 +42 +53 +64)	
INCTX	77	Subtransmission	DEM	(30,789)	SUM Line 8 less (LINES 19 +30 +35 +43 +54 +65)	
INCTX	78	Distribution Primary	DEM	(54,422)	SUM Line 9 less (LINES 20 +31 +36 +44 +55 +66)	
INCTX	79	Distribution Secondary	DEM	(32,255)	SUM Line 10 less (LINES 21 +32 +37 +45 +56 +67)	
INCTX	80	Distribution	CUST	(89,054)	SUM Line 11 less (LINES 22 +33 +38 +46 +57 +68)	
INCTX	81	Other	CUST	(38,529)	SUM Line 12 less (LINES 23 +34 + +47 +58 +69)	
INCTX	82	TOTAL OPERATING INCOME		287,292	SUM LINES (73:81)	

53

TAMPA ELECTRIC COMPANY  
 DOCKET NO. 130040-EI  
 CLASS COST OF SERVICE STUDIES  
 METHOD: 12CP & 50% AD - PRESENT  
 WITNESS: ASHBURN  
 PAGE 53 OF 75  
 FILED: 04/05/2013



REPORT	LINE NO.		FPSC JURIS	METHOD OF ASSIGNMENT
INCTX	83	LESS: INTEREST EXPENSE		
INCTX	84	Production	42,247	ALLOC FACTOR # 125 -- Production Capacity - 12 CP & 50% AD
INCTX	85	Production	8,549	ALLOC FACTOR # 201 -- Energy - Output to Line
INCTX	86	Transmission	3,114	ALLOC FACTOR # 117 -- Transmission - 12 CP
INCTX	87	Subtransmission	6,350	ALLOC FACTOR # 117 -- Transmission - 12 CP
INCTX	88	Distribution Primary	9,821	ALLOC FACTOR # 105 -- Distribution Primary Capacity - NCP
INCTX	89	Distribution Secondary	6,236	ALLOC FACTOR # 106 -- Distri. Secondary Capacity - Customer Max Demands
INCTX	90	Distribution	8,666	ALLOC FACTOR # 907 -- Distribution Plant - Customer Component
INCTX	91	Other	494	ALLOC FACTOR # 412 -- Annual Number of Bills
INCTX	92	TOTAL INTEREST EXPENSE	85,497	SUM LINES (84:91)
INCTX	93			
INCTX	94	PLUS: PERMANENT TIMING DIFFERENCES		
INCTX	95	Production	284	ALLOC FACTOR # 125 -- Production Capacity - 12 CP & 50% AD
INCTX	96	Production	58	ALLOC FACTOR # 201 -- Energy - Output to Line
INCTX	97	Transmission	21	ALLOC FACTOR # 117 -- Transmission - 12 CP
INCTX	98	Subtransmission	43	ALLOC FACTOR # 117 -- Transmission - 12 CP
INCTX	99	Distribution Primary	66	ALLOC FACTOR # 105 -- Distribution Primary Capacity - NCP
INCTX	100	Distribution Secondary	42	ALLOC FACTOR # 106 -- Distri. Secondary Capacity - Customer Max Demands
INCTX	101	Distribution	58	ALLOC FACTOR # 907 -- Distribution Plant - Customer Component
INCTX	102	Other	3	ALLOC FACTOR # 412 -- Annual Number of Bills
INCTX	103	TOTAL PERMANENT TIMING DIFFERENCES	575	SUM LINES (95:102)
INCTX	104			
INCTX	105	EQUALS: FLORIDA TAXABLE INCOME		
INCTX	106	Sales	907,769	Line 73
INCTX	107	Production	(274,709)	Line 74 -- 84 + 95
INCTX	108	Production	(141,507)	Line 75 -- 85 + 96
INCTX	109	Transmission	(12,759)	Line 76 -- 86 + 97
INCTX	110	Subtransmission	(37,096)	Line 77 -- 87 + 98
INCTX	111	Distribution Primary	(64,177)	Line 78 -- 88 + 99
INCTX	112	Distribution Secondary	(38,449)	Line 79 -- 89 + 100
INCTX	113	Distribution	(97,661)	Line 80 -- 90 + 101
INCTX	114	Other	(39,020)	Line 81 -- 91 + 102
INCTX	115	TOTAL FLORIDA TAXABLE INCOME	202,370	SUM LINES (106:114)
INCTX	116			
INCTX	117	RESULTS: FLORIDA INCOME TAX @ 0.055		
INCTX	118	Sales	49,927	Line 106 * 0.055 [FL INC TAX RATE]
INCTX	119	Production	(15,109)	Line 107 * 0.055 [FL INC TAX RATE]
INCTX	120	Production	(7,763)	Line 108 * 0.055 [FL INC TAX RATE]
INCTX	121	Transmission	(702)	Line 109 * 0.055 [FL INC TAX RATE]
INCTX	122	Subtransmission	(2,040)	Line 110 * 0.055 [FL INC TAX RATE]
INCTX	123	Distribution Primary	(3,530)	Line 111 * 0.055 [FL INC TAX RATE]
INCTX	124	Distribution Secondary	(2,115)	Line 112 * 0.055 [FL INC TAX RATE]
INCTX	125	Distribution	(5,372)	Line 113 * 0.055 [FL INC TAX RATE]
INCTX	126	Other	(2,146)	Line 114 * 0.055 [FL INC TAX RATE]
INCTX	127	TOTAL FLORIDA INCOME TAX	11,130	SUM LINES (118:126)

PRESENT RATE STRUCTURE  
 PROD. CAP. ALLOC. METHOD: 12CP & 50% AD  
 PROJECTED CALENDAR YEAR 2014; FULLY ADJUSTED DATA  
 MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED

TAMPA ELECTRIC COMPANY  
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY

ALLOCATION ASSIGNMENT REPORT  
 PAGE 15

INCOME TAXES - INCTX

REPORT	LINE NO.		Fpsc JURIS	METHOD OF ASSIGNMENT
INCTX	128	<u>EQUALS: FEDERAL TAXABLE INCOME</u>		
INCTX	129	Sales	REV 857,841	Line 106 - 118
INCTX	130	Production	DEM (259,600)	Line 107 - 119
INCTX	131	Production	EGY (133,724)	Line 108 - 120
INCTX	132	Transmission	DEM (12,058)	Line 109 - 121
INCTX	133	Subtransmission	DEM (35,055)	Line 110 - 122
INCTX	134	Distribution Primary	DEM (60,648)	Line 111 - 123
INCTX	135	Distribution Secondary	DEM (36,335)	Line 112 - 124
INCTX	136	Distribution	CUST (92,309)	Line 113 - 125
INCTX	137	Other	CUST (36,873)	Line 114 - 126
INCTX	138	TOTAL FEDERAL TAXABLE INCOME	191,239	SUM LINES (129:137)
INCTX	139			
INCTX	140	<u>RESULTS: FEDERAL INCOME TAX @ 0.35</u>		
INCTX	141	Sales	REV 300,244	Line 129 * 0.35 [FED INC TAX RATE]
INCTX	142	Production	DEM (90,860)	Line 130 * 0.35 [FED INC TAX RATE]
INCTX	143	Production	EGY (46,803)	Line 131 * 0.35 [FED INC TAX RATE]
INCTX	144	Transmission	DEM (4,220)	Line 132 * 0.35 [FED INC TAX RATE]
INCTX	145	Subtransmission	DEM (12,269)	Line 133 * 0.35 [FED INC TAX RATE]
INCTX	146	Distribution Primary	DEM (21,227)	Line 134 * 0.35 [FED INC TAX RATE]
INCTX	147	Distribution Secondary	DEM (12,717)	Line 135 * 0.35 [FED INC TAX RATE]
INCTX	148	Distribution	CUST (32,308)	Line 136 * 0.35 [FED INC TAX RATE]
INCTX	149	Other	CUST (12,906)	Line 137 * 0.35 [FED INC TAX RATE]
INCTX	150	TOTAL FEDERAL INCOME TAX	66,934	SUM LINES (141:149)
INCTX	151			
INCTX	152	<u>ADJ. TO INCOME TAXES (True-ups, Excess Deferred &amp; ITC)</u>		
INCTX	153	Production	DEM (333)	ALLOC FACTOR # 125 -- Production Capacity - 12 CP & 50% AD
INCTX	154	Production	EGY (67)	ALLOC FACTOR # 201 -- Energy - Output to Line
INCTX	155	Transmission	DEM (25)	ALLOC FACTOR # 117 -- Transmission - 12 CP
INCTX	156	Subtransmission	DEM (50)	ALLOC FACTOR # 117 -- Transmission - 12 CP
INCTX	157	Distribution Primary	DEM (77)	ALLOC FACTOR # 105 -- Distribution Primary Capacity - NCP
INCTX	156	Distribution Secondary	DEM (49)	ALLOC FACTOR # 106 -- Distri. Secondary Capacity - Customer Max Demands
INCTX	159	Distribution	CUST (68)	ALLOC FACTOR # 907 -- Distribution Plant - Customer Component
INCTX	160	Other	CUST (4)	ALLOC FACTOR # 412 -- Annual Number of Bills
INCTX	161	TOTAL ADJUSTMENT TO INCOME TAXES	(673)	SUM LINES (153:160)
INCTX	162			
INCTX	163			
INCTX	164	<u>TOTAL INCOME TAXES (FED. STATE. &amp; ADJ.)</u>		
INCTX	165	Sales	REV 350,172	SUM LINES (118 +141)
INCTX	166	Production	DEM (106,302)	SUM LINES (119 +142 + 153)
INCTX	167	Production	EGY (54,654)	SUM LINES (120 +143 + 154)
INCTX	168	Transmission	DEM (4,946)	SUM LINES (121 +144 + 155)
INCTX	169	Subtransmission	DEM (14,360)	SUM LINES (122 +145 + 156)
INCTX	170	Distribution Primary	DEM (24,834)	SUM LINES (123 +146 + 157)
INCTX	171	Distribution Secondary	DEM (14,881)	SUM LINES (124 +147 + 158)
INCTX	172	Distribution	CUST (37,749)	SUM LINES (125 +148 + 159)
INCTX	173	Other	CUST (15,056)	SUM LINES (126 +149 + 160)
INCTX	174			
INCTX	175	TOTAL INCOME TAXES	77,391	SUM LINES (165:173)

55

TAMPA ELECTRIC COMPANY  
 DOCKET NO. 130040-EI  
 CLASS COST OF SERVICE STUDIES  
 METHOD: 12CP & 50% AD - PRESENT  
 WITNESS: ASHBURN  
 PAGE 55 OF 75  
 FILED: 04/05/2013

ALLOCATION ASSIGNMENT REPORT  
PAGE 16

TAMPA ELECTRIC COMPANY  
ALLOCATED CLASS COST OF SERVICE & ROR STUDY

PRESENT RATE STRUCTURE  
PROD. CAP. ALLOC. METHOD: 12CP & 50% AD  
PROJECTED CALENDAR YEAR 2014; FULLY ADJUSTED DATA  
MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED

PLANT IN SERVICE - PLTSVC

REPORT	LINE NO.	FPSC JURIS	METHOD OF ASSIGNMENT
PLTSVC	1		
PLTSVC	2	2,988,919	ALLOC FACTOR # 125 - Production Capacity - 12 CP & 50% AD
PLTSVC	3	555,107	ALLOC FACTOR # 201 - Energy - Output to Line
PLTSVC	4	3,544,026	SUM LINES (2:3)
PLTSVC	5		
PLTSVC	6		
PLTSVC	7		
PLTSVC	8	49,185	ALLOC FACTOR # 125 - Production Capacity - 12 CP & 50% AD
PLTSVC	9		
PLTSVC	10	202,477	ALLOC FACTOR # 117 - Transmission - 12 CP
PLTSVC	11		
PLTSVC	12		
PLTSVC	13	183,702	ALLOC FACTOR # 117 - Transmission - 12 CP
PLTSVC	14	215,808	ALLOC FACTOR # 117 - Transmission - 12 CP
PLTSVC	15	399,510	SUM LINES (13:14)
PLTSVC	16		
PLTSVC	17	651,151	SUM LINES (8+ 10+ 15)

PRESENT RATE STRUCTURE  
 PROD. CAP. ALLOC. METHOD: 12CP & 50% AD  
 PROJECTED CALENDAR YEAR 2014; FULLY ADJUSTED DATA  
 MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED

TAMPA ELECTRIC COMPANY  
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY

ALLOCATION ASSIGNMENT REPORT  
 PAGE 17

PLANT IN SERVICE - PLTSVC

REPORT	LINE NO.		FPSC JURIS		METHOD OF ASSIGNMENT
PLTSVC	18	<u>DISTRIBUTION PLANT</u>			
PLTSVC	19	Substations	DEM	220,498	ALLOC FACTOR # 105 -- Distribution Primary Capacity - NCP
PLTSVC	20				
PLTSVC	21	Poles Direct	CUST	23,228	ALLOC FACTOR # 310 -- Street Light Facilities - LS Direct Assignment
PLTSVC	22	Poles Primary	DEM	78,138	ALLOC FACTOR # 105 -- Distribution Primary Capacity - NCP
PLTSVC	23	Poles Primary (MDS)	CUST	138,912	ALLOC FACTOR # 418 -- Distribution Primary - Customer Component
PLTSVC	24	Poles Secondary	DEM	3,401	ALLOC FACTOR # 106 -- Distri. Secondary Capacity - Customer Max Demands
PLTSVC	25	Poles Secondary (MDS)	CUST	8,046	ALLOC FACTOR # 420 -- Distribution Secondary - Customer Component
PLTSVC	26	TOTAL POLES		<u>249,726</u>	SUM LINES (21:25)
PLTSVC	27				
PLTSVC	28	OH LINES Direct	CUST	5,804	ALLOC FACTOR # 310 -- Street Light Facilities - LS Direct Assignment
PLTSVC	29	OH LINES Primary	DEM	177,357	ALLOC FACTOR # 105 -- Distribution Primary Capacity - NCP
PLTSVC	30	OH LINES Primary (MDS)	CUST	17,541	ALLOC FACTOR # 418 -- Distribution Primary - Customer Component
PLTSVC	31	OH LINES Secondary	DEM	30,335	ALLOC FACTOR # 106 -- Distri. Secondary Capacity - Customer Max Demands
PLTSVC	32	OH LINES Secondary (MDS)	CUST	3,000	ALLOC FACTOR # 420 -- Distribution Secondary - Customer Component
PLTSVC	33	TOTAL OH LINES		<u>234,037</u>	SUM LINES (28:32)
PLTSVC	34				
PLTSVC	35	UG LINES Direct	CUST	-	ALLOC FACTOR # 310 -- Street Light Facilities - LS Direct Assignment
PLTSVC	36	UG LINES Primary	DEM	257,885	ALLOC FACTOR # 105 -- Distribution Primary Capacity - NCP
PLTSVC	37	UG LINES Primary (MDS)	CUST	25,485	ALLOC FACTOR # 418 -- Distribution Primary - Customer Component
PLTSVC	38	UG LINES Secondary	DEM	112,959	ALLOC FACTOR # 106 -- Distri. Secondary Capacity - Customer Max Demands
PLTSVC	39	UG LINES Secondary (MDS)	CUST	11,172	ALLOC FACTOR # 420 -- Distribution Secondary - Customer Component
PLTSVC	40	TOTAL UG LINES		<u>407,301</u>	SUM LINES (35:39)
PLTSVC	41				
PLTSVC	42	Transformers	DEM	377,975	ALLOC FACTOR # 106 -- Distri. Secondary Capacity - Customer Max Demands
PLTSVC	43	Transformers (MDS)	CUST	119,360	ALLOC FACTOR # 420 -- Distribution Secondary - Customer Component
PLTSVC	44				
PLTSVC	45	Services	CUST	194,385	ALLOC FACTOR # 420 -- Distribution Secondary - Customer Component
PLTSVC	46	Meters	CUST	80,375	ALLOC FACTOR # 308 -- Meter Investment Assignment
PLTSVC	47	Interruptible Equipment	CUST	1,643	ALLOC FACTOR # 309 -- Interruptible Equipment - IS Direct Assign
PLTSVC	48	Street Lighting	CUST	176,898	ALLOC FACTOR # 310 -- Street Light Facilities - LS Direct Assignment
PLTSVC	49				
PLTSVC	50	Distribution Plant	DEM	1,258,348	SUM TOTAL (Line 19 thru Line 48) LABELED AS DEM
PLTSVC	51	Distribution Plant	CUST	803,851	SUM TOTAL (Line 19 thru Line 48) LABELED AS CUST
PLTSVC	52				
PLTSVC	53	TOTAL DISTRIBUTION PLANT		<u>2,062,199</u>	SUM LINES (50:51)
PLTSVC	54				
PLTSVC	55				
PLTSVC	56	<u>PROD. TRANS. &amp; DIST PLANT</u>			
PLTSVC	57	Production	DEM	3,038,084	SUM LINES (2 + 8)
PLTSVC	58	Production	EGY	555,107	SUM LINES 3
PLTSVC	59	Transmission	DEM	202,477	SUM LINES 10
PLTSVC	60	Subtransmission	DEM	399,510	SUM LINES 15
PLTSVC	61	Distribution Primary	DEM	733,678	SUM LINES (19 +22 +29 +36)
PLTSVC	62	Distribution Secondary	DEM	524,670	SUM LINES (24 +31 +38 +42)
PLTSVC	63	Distribution	CUST	803,851	SUM Line (51)
PLTSVC	64	Other	CUST	-	EQUALS ZERO
PLTSVC	65	TOTAL PROD. TRANS. & DIST PLANT		<u>6,257,377</u>	SUM LINES (57:64)

57

TAMPA ELECTRIC COMPANY  
 DOCKET NO. 130040-EI  
 CLASS COST OF SERVICE STUDIES  
 METHOD: 12CP & 50% AD - PRESENT  
 WITNESS: ASHBURN  
 PAGE 57 OF 75  
 FILED: 04/05/2013

PRESENT RATE STRUCTURE  
 PROD. CAP. ALLOC. METHOD: 12CP & 50% AD  
 PROJECTED CALENDAR YEAR 2014; FULLY ADJUSTED DATA  
 MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED

TAMPA ELECTRIC COMPANY  
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY

ALLOCATION ASSIGNMENT REPORT  
 PAGE 18

PLANT IN SERVICE - PLTSVC

REPORT	LINE NO.		FPSC JURIS	METHOD OF ASSIGNMENT
PLTSVC	66	<u>PLUS: COMMUNICATION EQUIPMENT</u>		
PLTSVC	67	Production	DEM 7,782	ALLOC FACTOR # 125 - Production Capacity - 12 CP & 50% AD
PLTSVC	68	Production	EGY 5,700	ALLOC FACTOR # 201 - Energy - Output to Line
PLTSVC	69	Transmission	DEM 2,743	ALLOC FACTOR # 117 - Transmission - 12 CP
PLTSVC	70	Subtransmission	DEM 1,361	ALLOC FACTOR # 117 - Transmission - 12 CP
PLTSVC	71	Distribution Primary	DEM 5,983	ALLOC FACTOR # 105 - Distribution Primary Capacity - NCP
PLTSVC	72	Distribution Secondary	DEM 3,187	ALLOC FACTOR # 106 - Distri. Secondary Capacity - Customer Max Demands
PLTSVC	73	Distribution	CUST 2,587	ALLOC FACTOR # 907 - Distribution Plant - Customer Component
PLTSVC	74	Other	CUST 4,557	ALLOC FACTOR # 412 - Annual Number of Bills
PLTSVC	75	TOTAL COMMUNICATION EQUIPMENT	33,860	SUM LINES (67:74)
PLTSVC	76			
PLTSVC	77	<u>PLUS: TRANSPORTATION EQUIPMENT</u>		
PLTSVC	78	Production	DEM 2,027	ALLOC FACTOR # 125 - Production Capacity - 12 CP & 50% AD
PLTSVC	79	Production	EGY -	ALLOC FACTOR # 201 - Energy - Output to Line
PLTSVC	80	Transmission	DEM 325	ALLOC FACTOR # 117 - Transmission - 12 CP
PLTSVC	81	Subtransmission	DEM 1,681	ALLOC FACTOR # 117 - Transmission - 12 CP
PLTSVC	82	Distribution Primary	DEM 3,701	ALLOC FACTOR # 105 - Distribution Primary Capacity - NCP
PLTSVC	83	Distribution Secondary	DEM 619	ALLOC FACTOR # 106 - Distri. Secondary Capacity - Customer Max Demands
PLTSVC	84	Distribution	CUST 4,829	ALLOC FACTOR # 907 - Distribution Plant - Customer Component
PLTSVC	85	Other	CUST 8,573	ALLOC FACTOR # 412 - Annual Number of Bills
PLTSVC	86	TOTAL TRANSPORTATION EQUIPMENT	21,755	SUM LINES (78:85)
PLTSVC	87			
PLTSVC	88	<u>PLUS: GENERAL &amp; INTANGIBLE</u>		
PLTSVC	89	Production	DEM 54,800	ALLOC FACTOR # 125 - Production Capacity - 12 CP & 50% AD
PLTSVC	90	Production	EGY 48,286	ALLOC FACTOR # 201 - Energy - Output to Line
PLTSVC	91	Transmission	DEM 1,814	ALLOC FACTOR # 117 - Transmission - 12 CP
PLTSVC	92	Subtransmission	DEM 7,569	ALLOC FACTOR # 117 - Transmission - 12 CP
PLTSVC	93	Distribution Primary	DEM 17,498	ALLOC FACTOR # 105 - Distribution Primary Capacity - NCP
PLTSVC	94	Distribution Secondary	DEM 2,789	ALLOC FACTOR # 106 - Distri. Secondary Capacity - Customer Max Demands
PLTSVC	95	Distribution	CUST 21,746	ALLOC FACTOR # 907 - Distribution Plant - Customer Component
PLTSVC	96	Other	CUST 38,700	ALLOC FACTOR # 412 - Annual Number of Bills
PLTSVC	97	TOTAL GENERAL & INTANGIBLE	193,202	SUM LINES (89:96)
PLTSVC	98			
PLTSVC	99	<u>EQUALS: PLANT IN SERVICE</u>		
PLTSVC	100	Production	DEM 3,102,693	SUM LINES (57 +67 +78 +89)
PLTSVC	101	Production	EGY 609,093	SUM LINES (58 +68 +79 +90)
PLTSVC	102	Transmission	DEM 207,358	SUM LINES (59 +69 +80 +91)
PLTSVC	103	Subtransmission	DEM 410,121	SUM LINES (60 +70 +81 +92)
PLTSVC	104	Distribution Primary	DEM 760,841	SUM LINES (61 +71 +82 +93)
PLTSVC	105	Distribution Secondary	DEM 531,265	SUM LINES (62 +72 +83 +94)
PLTSVC	106	Distribution	CUST 832,993	SUM LINES (63 +73 +84 +95)
PLTSVC	107	Other	CUST 51,830	SUM LINES (64 +74 +85 +96)
PLTSVC	108			
PLTSVC	109	TOTAL PLANT IN SERVICE	6,506,184	SUM LINES (100:107)

58

TAMPA ELECTRIC COMPANY  
 DOCKET NO. 130040-EI  
 CLASS COST OF SERVICE STUDIES  
 METHOD: 12CP & 50% AD - PRESENT  
 WITNESS: ASHBURN  
 PAGE 58 OF 75  
 FILED: 04/05/2013

ALLOCATION ASSIGNMENT REPORT  
PAGE 19

TAMPA ELECTRIC COMPANY  
ALLOCATED CLASS COST OF SERVICE & ROR STUDY

PRESENT RATE STRUCTURE  
PROD. CAP. ALLOC. METHOD: 12CP & 50% AD  
PROJECTED CALENDAR YEAR 2014; FULLY ADJUSTED DATA  
MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED

PLANT HELD FOR FUTURE USE - PHFFU

REPORT	LINE NO.	METHOD OF ASSIGNMENT	FPSC JURIS
PHFFU	1	ALLOC FACTOR # 125 -- Production Capacity - 12 CP & 50% AD	1,738
PHFFU	2	ALLOC FACTOR # 201 -- Energy - Output to Line	-
PHFFU	3	ALLOC FACTOR # 117 -- Transmission - 12 CP	9,115
PHFFU	4	ALLOC FACTOR # 117 -- Transmission - 12 CP	17,986
PHFFU	5	ALLOC FACTOR # 105 -- Distribution Primary Capacity - NCP	6,568
PHFFU	6	ALLOC FACTOR # 105 -- Distri. Secondary Capacity - Customer Max Demands	-
PHFFU	7	ALLOC FACTOR # 105 -- Distri. Secondary Capacity - Customer Max Demands	-
PHFFU	8	ALLOC FACTOR # 907 -- Distribution Plant - Customer Component	-
PHFFU	9	ALLOC FACTOR # 412 -- Annual Number of Bills	-
PHFFU	10		
PHFFU	11	SUM LINES (2:9)	35,409

ALLOCATION ASSIGNMENT REPORT  
PAGE 20

TAMPA ELECTRIC COMPANY  
ALLOCATED CLASS COST OF SERVICE & ROR STUDY  
ACCUMULATED RESERVE FOR DEPRECIATION - ACCDPR

PRESENT RATE STRUCTURE  
PROD. CAP. ALLOC. METHOD: 12CP & 50% AD  
PROJECTED CALENDAR YEAR 2014; FULLY ADJUSTED DATA  
MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED

REPORT	LINE NO.	METHOD OF ASSIGNMENT	FPSC JURIS
ACCDPR	1	PRODUCTION RESERVE	
ACCDPR	2	Production Demand	1,027,827
ACCDPR	3	Production Energy	260,366
ACCDPR	4	TOTAL PRODUCTION DEPRE RESERVE	1,288,193
ACCDPR	5		
ACCDPR	6	TRANSMISSION RESERVE	
ACCDPR	7	Step-Up Substations	17,343
ACCDPR	8		
ACCDPR	9	High-Volt Transmission LINES	61,864
ACCDPR	10		
ACCDPR	11	Subtransmission	
ACCDPR	12	Substations	42,400
ACCDPR	13	LINES	70,376
ACCDPR	14	Subtransmission	112,776
ACCDPR	15		
ACCDPR	16	TOTAL TRANSMISSION DEPRE RESERVE	191,983
ACCDPR	17		

ALLOC FACTOR # 125 - Production Capacity - 12 CP & 50% AD  
ALLOC FACTOR # 201 - Energy - Output to Line  
SUM LINES (2:3)

ALLOC FACTOR # 125 - Production Capacity - 12 CP & 50% AD  
ALLOC FACTOR # 117 - Transmission - 12 CP  
SUM LINES (13:14)

SUM LINES (8+ 10+ 15)

PRESENT RATE STRUCTURE  
 PROD. CAP. ALLOC. METHOD: 12CP & 50% AD  
 PROJECTED CALENDAR YEAR 2014; FULLY ADJUSTED DATA  
 MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED

TAMPA ELECTRIC COMPANY  
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY

ALLOCATION ASSIGNMENT REPORT  
 PAGE 21

ACCUMULATED RESERVE FOR DEPRECIATION - ACCDPR

REPORT	LINE NO.		FPSC JURIS		METHOD OF ASSIGNMENT
ACCDPR	18	<u>DISTRIBUTION RESERVE</u>			
ACCDPR	19	Substations	DEM	51,565	ALLOC FACTOR # 105 -- Distribution Primary Capacity - NCP
ACCDPR	20				
ACCDPR	21	Poles Direct	CUST	13,394	ALLOC FACTOR # 310 -- Street Light Facilities - LS Direct Assignment
ACCDPR	22	Poles Primary	DEM	45,056	ALLOC FACTOR # 105 -- Distribution Primary Capacity - NCP
ACCDPR	23	Poles Primary (MDS)	CUST	80,100	ALLOC FACTOR # 418 -- Distribution Primary - Customer Component
ACCDPR	24	Poles Secondary	DEM	1,961	ALLOC FACTOR # 106 -- Distri. Secondary Capacity - Customer Max Demands
ACCDPR	25	Poles Secondary (MDS)	CUST	3,486	ALLOC FACTOR # 420 -- Distribution Secondary - Customer Component
ACCDPR	26	TOTAL POLES		<u>143,997</u>	SUM LINES (21:25)
ACCDPR	27				
ACCDPR	28	OH LINES Direct	CUST	2,864	ALLOC FACTOR # 310 -- Street Light Facilities - LS Direct Assignment
ACCDPR	29	OH LINES Primary	DEM	87,529	ALLOC FACTOR # 105 -- Distribution Primary Capacity - NCP
ACCDPR	30	OH LINES Primary (MDS)	CUST	8,657	ALLOC FACTOR # 418 -- Distribution Primary - Customer Component
ACCDPR	31	OH LINES Secondary	DEM	14,971	ALLOC FACTOR # 106 -- Distri. Secondary Capacity - Customer Max Demands
ACCDPR	32	OH LINES Secondary (MDS)	CUST	1,481	ALLOC FACTOR # 420 -- Distribution Secondary - Customer Component
ACCDPR	33	TOTAL OH LINES		<u>115,501</u>	SUM LINES (28:32)
ACCDPR	34				
ACCDPR	35	UG LINES Direct	CUST	-	ALLOC FACTOR # 310 -- Street Light Facilities - LS Direct Assignment
ACCDPR	36	UG LINES Primary	DEM	88,370	ALLOC FACTOR # 105 -- Distribution Primary Capacity - NCP
ACCDPR	37	UG LINES Primary (MDS)	CUST	6,564	ALLOC FACTOR # 418 -- Distribution Primary - Customer Component
ACCDPR	38	UG LINES Secondary	DEM	29,094	ALLOC FACTOR # 106 -- Distri. Secondary Capacity - Customer Max Demands
ACCDPR	39	UG LINES Secondary (MDS)	CUST	2,877	ALLOC FACTOR # 420 -- Distribution Secondary - Customer Component
ACCDPR	40	TOTAL UG LINES		<u>104,905</u>	SUM LINES (35:39)
ACCDPR	41				
ACCDPR	42	Transformers	DEM	182,140	ALLOC FACTOR # 106 -- Distri. Secondary Capacity - Customer Max Demands
ACCDPR	43	Transformers (MDS)	CUST	51,202	ALLOC FACTOR # 420 -- Distribution Secondary - Customer Component
ACCDPR	44				
ACCDPR	45	Services	CUST	90,801	ALLOC FACTOR # 420 -- Distribution Secondary - Customer Component
ACCDPR	46	Meters	CUST	26,497	ALLOC FACTOR # 308 -- Meter Investment Assignment
ACCDPR	47	Interruptible Equipment	CUST	574	ALLOC FACTOR # 309 -- Interruptible Equipment - IS Direct Assign
ACCDPR	48	Street Lighting	CUST	84,458	ALLOC FACTOR # 310 -- Street Light Facilities - LS Direct Assignment
ACCDPR	49				
ACCDPR	50	Distribution Reserve	DEM	458,686	SUM TOTAL (Line 19 thru Line 48) LABELED AS DEM
ACCDPR	51	Distribution Reserve	CUST	372,955	SUM TOTAL (Line 19 thru Line 48) LABELED AS CUST
ACCDPR	52				
ACCDPR	53	TOTAL DISTRIBUTION DEPRE RESERVE		<u>631,641</u>	SUM LINES (50:51)
ACCDPR	54				
ACCDPR	55				
ACCDPR	56	<u>PROD. TRANS. &amp; DIST RESERVE</u>			
ACCDPR	57	Production	DEM	1,045,171	SUM LINES (2 +8)
ACCDPR	58	Production	EGY	280,366	SUM Line 3
ACCDPR	59	Transmission	DEM	61,864	SUM Line 10
ACCDPR	60	Subtransmission	DEM	112,776	SUM Line 15
ACCDPR	61	Distribution Primary	DEM	250,520	SUM LINES (19 +22 +29 +36)
ACCDPR	62	Distribution Secondary	DEM	208,165	SUM LINES (24 +31 +38 +42)
ACCDPR	63	Distribution	CUST	372,955	SUM Line (51)
ACCDPR	64	Other	CUST	-	EQUALS ZERO
ACCDPR	65				
ACCDPR	66	TOTAL PROD, TRANS. & DIST DEPRE RESERVE		<u>2,311,817</u>	SUM LINES (57:64)

61

TAMPA ELECTRIC COMPANY  
 DOCKET NO. 130040-EI  
 CLASS COST OF SERVICE STUDIES  
 METHOD: 12CP & 50% AD - PRESENT  
 WITNESS: ASHBURN  
 PAGE 61 OF 75  
 FILED: 04/05/2013



REPORT	LINE NO.	METHOD OF ASSIGNMENT	FPSC JURIS
ACDPR	87	PLUS: COMMUNICATION EQUIPMENT	
ACDPR	88	Production	5,199
ACDPR	89	Transmission	3,608
ACDPR	90	Subtransmission	1,832
ACDPR	91	Distribution Primary	809
ACDPR	92	Distribution Secondary	3,884
ACDPR	93	Distribution	2,129
ACDPR	94	Other	1,715
ACDPR	95	TOTAL COMM EQUIP DEP RESE	3,044
ACDPR	96		22,619
ACDPR	97		
ACDPR	98	PLUS: TRANSPORTATION EQUIPMENT	
ACDPR	99	Production	(2,316)
ACDPR	100	Transmission	246
ACDPR	101	Subtransmission	1,270
ACDPR	102	Distribution Primary	2,796
ACDPR	103	Distribution Secondary	468
ACDPR	104	Distribution	3,848
ACDPR	105	Other	6,475
ACDPR	106	TOTAL TRANSP EQUIP DEP RESE	12,586
ACDPR	107		
ACDPR	108	PLUS: GENERAL & INTANGIBLE	
ACDPR	109	Production	25,365
ACDPR	110	Transmission	22,963
ACDPR	111	Subtransmission	787
ACDPR	112	Distribution Primary	3,540
ACDPR	113	Distribution Secondary	8,039
ACDPR	114	Distribution	1,304
ACDPR	115	Other	10,170
ACDPR	116	TOTAL GENERAL & INTANGIBLE	18,083
ACDPR	117		89,872
ACDPR	118		
ACDPR	119	EQUALS: DEPRECIATION RESERVE	
ACDPR	120	Production	1,073,418
ACDPR	121	Transmission	286,757
ACDPR	122	Subtransmission	64,729
ACDPR	123	Distribution Primary	118,495
ACDPR	124	Distribution Secondary	265,339
ACDPR	125	Distribution	212,067
ACDPR	126	Other	388,488
ACDPR	127	TOTAL ACCUM DEPRECIATION RESERVE	27,602
ACDPR	128		
ACDPR	129		
ACDPR	130		2,438,894

PRESENT RATE STRUCTURE  
 PROD. CAP. ALLOC. METHOD: 12CP & 50% AD  
 PROJECTED CALENDAR YEAR 2014; FULLY ADJUSTED DATA  
 MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED

TAMPA ELECTRIC COMPANY  
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY

ALLOCATION ASSIGNMENT REPORT  
 PAGE 23

WORKING CAPITAL - WKCAP

REPORT	LINE NO.		FPSC JURIS		METHOD OF ASSIGNMENT
WKCAP	1	<b>MATERIALS &amp; SUPPLIES</b>			
WKCAP	2	Production	DEM	31,870	ALLOCFACTOR # 125 -- Production Capacity - 12 CP & 50% AD
WKCAP	3	Production	EGY	5,823	ALLOCFACTOR # 201 -- Energy - Output to Line
WKCAP	4	Transmission	DEM	2,124	ALLOCFACTOR # 117 -- Transmission - 12 CP
WKCAP	5	Subtransmission	DEM	4,191	ALLOCFACTOR # 117 -- Transmission - 12 CP
WKCAP	6	Distribution Primary	DEM	7,698	ALLOCFACTOR # 105 -- Distribution Primary Capacity - NCP
WKCAP	7	Distribution Secondary	DEM	5,504	ALLOCFACTOR # 106 -- Distri. Secondary Capacity - Customer Max Demands
WKCAP	8	Distribution	CUST	8,433	ALLOCFACTOR # 907 -- Distribution Plant - Customer Component
WKCAP	9	Other	CUST	-	ALLOCFACTOR # 412 -- Annual Number of Bills
WKCAP	10	<b>TOTAL MATERIALS &amp; SUPPLIES</b>		<u>65,641</u>	SUM LINES (2:9)
WKCAP	11				
WKCAP	12	<b>PLUS: EXCLUSIONS</b>			
WKCAP	13	Production	DEM	(1,835)	ALLOCFACTOR # 125 -- Production Capacity - 12 CP & 50% AD
WKCAP	14	Production	EGY	(360)	ALLOCFACTOR # 201 -- Energy - Output to Line
WKCAP	15	Transmission	DEM	(128)	ALLOCFACTOR # 117 -- Transmission - 12 CP
WKCAP	16	Subtransmission	DEM	(253)	ALLOCFACTOR # 117 -- Transmission - 12 CP
WKCAP	17	Distribution Primary	DEM	(454)	ALLOCFACTOR # 105 -- Distribution Primary Capacity - NCP
WKCAP	18	Distribution Secondary	DEM	(314)	ALLOCFACTOR # 106 -- Distri. Secondary Capacity - Customer Max Demands
WKCAP	19	Distribution	CUST	(492)	ALLOCFACTOR # 907 -- Distribution Plant - Customer Component
WKCAP	20	Other	CUST	(31)	ALLOCFACTOR # 412 -- Annual Number of Bills
WKCAP	21	<b>TOTAL CASH</b>		<u>(3,868)</u>	SUM LINES (13:20)
WKCAP	22				
WKCAP	23	<b>PLUS: NET ADDITIONS</b>			
WKCAP	24	Production	DEM	228,865	ALLOCFACTOR # 125 -- Production Capacity - 12 CP & 50% AD
WKCAP	25	Production	EGY	44,904	ALLOCFACTOR # 201 -- Energy - Output to Line
WKCAP	26	Transmission	DEM	15,959	ALLOCFACTOR # 117 -- Transmission - 12 CP
WKCAP	27	Subtransmission	DEM	31,561	ALLOCFACTOR # 117 -- Transmission - 12 CP
WKCAP	28	Distribution Primary	DEM	56,575	ALLOCFACTOR # 105 -- Distribution Primary Capacity - NCP
WKCAP	29	Distribution Secondary	DEM	39,186	ALLOCFACTOR # 106 -- Distri. Secondary Capacity - Customer Max Demands
WKCAP	30	Distribution	CUST	61,410	ALLOCFACTOR # 907 -- Distribution Plant - Customer Component
WKCAP	31	Other	CUST	3,821	ALLOCFACTOR # 412 -- Annual Number of Bills
WKCAP	32	<b>TOTAL NET ADDITIONS</b>		<u>482,261</u>	SUM LINES (24:31)
WKCAP	33				
WKCAP	34	<b>MINUS: NET DEDUCTIONS</b>			
WKCAP	35	Production	DEM	276,851	ALLOCFACTOR # 125 -- Production Capacity - 12 CP & 50% AD
WKCAP	36	Production	EGY	54,279	ALLOCFACTOR # 201 -- Energy - Output to Line
WKCAP	37	Transmission	DEM	19,291	ALLOCFACTOR # 117 -- Transmission - 12 CP
WKCAP	38	Subtransmission	DEM	38,151	ALLOCFACTOR # 117 -- Transmission - 12 CP
WKCAP	39	Distribution Primary	DEM	68,388	ALLOCFACTOR # 105 -- Distribution Primary Capacity - NCP
WKCAP	40	Distribution Secondary	DEM	47,344	ALLOCFACTOR # 106 -- Distri. Secondary Capacity - Customer Max Demands
WKCAP	41	Distribution	CUST	74,232	ALLOCFACTOR # 907 -- Distribution Plant - Customer Component
WKCAP	42	Other	CUST	4,619	ALLOCFACTOR # 412 -- Annual Number of Bills
WKCAP	43	<b>TOTAL NET DEDUCTIONS</b>		<u>582,954</u>	SUM LINES (35:42)

63

TAMPA ELECTRIC COMPANY  
 DOCKET NO. 130040-EI  
 CLASS COST OF SERVICE STUDIES  
 METHOD: 12CP & 50% AD - PRESENT  
 WITNESS: ASHBURN  
 PAGE 63 OF 75  
 FILED: 04/05/2013

REPORT	LINE NO.	FPSC JURIS	METHOD OF ASSIGNMENT
WKCAP	44		
WKCAP	45	100,038	
WKCAP	46	100,038	
WKCAP	47		
WKCAP	48		
WKCAP	49		
WKCAP	50		
WKCAP	51		
WKCAP	52		
WKCAP	53		
WKCAP	54		
WKCAP	55		
WKCAP	56		
WKCAP	57		
WKCAP	58	61,119	
			ALLOCA FACTOR # 201 - Energy - Output to Line Sum Line 45
			SUM LINES (2 +13 +24) - Line 35
			SUM LINES (3 +14 +25 +45) - Line 36
			SUM LINES (4 +15 +26) - Line 37
			SUM LINES (5 +16 +27) - Line 38
			SUM LINES (6 +17 +28) - Line 39
			SUM LINES (7 +18 +29) - Line 40
			SUM LINES (8 +19 +30) - Line 41
			SUM LINES (9 +20 +31) - Line 42
			SUM LINES (48:56)

PRESENT RATE STRUCTURE  
 PROD. CAP. ALLOC. METHOD: 12CP & 50% AD  
 PROJECTED CALENDAR YEAR 2014; FULLY ADJUSTED DATA  
 MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED

TAMPA ELECTRIC COMPANY  
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY

ALLOCATION ASSIGNMENT REPORT  
 PAGE 25

CONSTRUCTION WORK IN PROGRESS - CWIP

REPORT	LINE NO.		FPSC JURIS		METHOD OF ASSIGNMENT
CWIP	1	<b>PRODUCTION CWIP</b>			
CWIP	2	Production Demand	DEM	128,934	ALLOC FACTOR # 125 - Production Capacity - 12 CP & 50% AD
CWIP	3	Production Energy	EGY	13,412	ALLOC FACTOR # 201 - Energy - Output to Line
CWIP	4	<b>TOTAL PRODUCTION CWIP</b>		<u>142,347</u>	SUM LINES (2:3)
CWIP	5				
CWIP	6				
CWIP	7	<b>TRANSMISSION CWIP</b>			
CWIP	8	Step-Up Substations	DEM	-	ALLOC FACTOR # 125 - Production Capacity - 12 CP & 50% AD
CWIP	9	Hi-Volt Transmission	DEM	7,617	ALLOC FACTOR # 117 - Transmission - 12 CP
CWIP	10	Subtransmission Common	DEM	15,028	ALLOC FACTOR # 117 - Transmission - 12 CP
CWIP	11	<b>TOTAL TRANSMISSION CWIP</b>		<u>22,645</u>	SUM LINES (8:10)
CWIP	12				
CWIP	13				
CWIP	14	<b>DISTRIBUTION CWIP</b>			
CWIP	15	Distribution Primary	DEM	331	ALLOC FACTOR # 105 - Distribution Primary Capacity - NCP
CWIP	16	Distribution Secondary	DEM	237	ALLOC FACTOR # 106 - Distri. Secondary Capacity - Customer Max Demands
CWIP	17	Distribution	CUST	363	ALLOC FACTOR # 907 - Distribution Plant - Customer Component
CWIP	18	<b>TOTAL DISTRIBUTION CWIP</b>		<u>931</u>	SUM LINES (15:17)
CWIP	19				
CWIP	20				
CWIP	21	<b>PROD. TRANS &amp; DIST CWIP</b>			
CWIP	22	Production	DEM	128,934	SUM LINES (2 + 8)
CWIP	23	Production	EGY	13,412	SUM Line 3
CWIP	24	Transmission	DEM	7,617	SUM Line 9
CWIP	25	Subtransmission	DEM	15,028	SUM Line 10
CWIP	26	Distribution Primary	DEM	331	SUM Line 15
CWIP	27	Distribution Secondary	DEM	237	SUM Line 16
CWIP	28	Distribution	CUST	363	SUM Line 17
CWIP	29	Other	CUST	-	EQUALS ZERO
CWIP	30	<b>TOTAL PROD. TRANS &amp; DIST CWIP</b>		<u>165,922</u>	SUM LINES (22:29)

65

TAMPA ELECTRIC COMPANY  
 DOCKET NO. 130040-EI  
 CLASS COST OF SERVICE STUDIES  
 METHOD: 12CP & 50% AD - PRESENT  
 WITNESS: ASHBURN  
 PAGE 65 OF 75  
 FILED: 04/05/2013

ALLOCATION ASSIGNMENT REPORT  
PAGE 26

TAMPA ELECTRIC COMPANY  
ALLOCATED CLASS COST OF SERVICE & ROR STUDY

PRESENT RATE STRUCTURE  
PROD. CAP. ALLOC. METHOD: 12CP & 50% AD  
PROJECTED CALENDAR YEAR 2014; FULLY ADJUSTED DATA  
MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED

CONSTRUCTION WORK IN PROGRESS - CWP

REPORT	LINE NO.	METHOD OF ASSIGNMENT	FFSC JURIS
CWIP	31	ALLOC FACTOR # 125 - Production Capacity - 12 CP & 50% AD	2,301
CWIP	32	ALLOC FACTOR # 201 - Energy - Output to Line	2,086
CWIP	33	ALLOC FACTOR # 117 - Transmission - 12 CP	63
CWIP	34	ALLOC FACTOR # 117 - Transmission - 12 CP	327
CWIP	35	ALLOC FACTOR # 105 - Distribution Primary Capacity - NCP	720
CWIP	36	ALLOC FACTOR # 106 - Distri. Secondary Capacity - Customer Max Demands	120
CWIP	37	ALLOC FACTOR # 907 - Distribution Plant - Customer Component	939
CWIP	38	ALLOC FACTOR # 412 - Annual Number of Bills	1,667
CWIP	39	SUM LINES (32:39)	8,224
CWIP	40		
CWIP	41		
CWIP	42		
CWIP	43		
CWIP	44		
CWIP	45		
CWIP	46		
CWIP	47		
CWIP	48		
CWIP	49		
CWIP	50		
CWIP	51		
CWIP	52		
		SUM LINES (22 + 32)	131,236
		SUM LINES (23 + 33)	15,498
		SUM LINES (24 + 34)	7,680
		SUM LINES (25 + 35)	15,355
		SUM LINES (26 + 36)	1,051
		SUM LINES (27 + 37)	357
		SUM LINES (28 + 38)	1,302
		SUM LINES (29 + 39)	1,667
		SUM LINES (43:50)	174,146

PRESENT RATE STRUCTURE  
 PROD. CAP. ALLOC. METHOD: 12CP & 50% AD  
 PROJECTED CALENDAR YEAR 2014; FULLY ADJUSTED DATA  
 MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED

TAMPA ELECTRIC COMPANY  
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY

ALLOCATION ASSIGNMENT REPORT  
 PAGE 27

NET PLANT AND RATE BASE - RBASE

REPORT	LINE NO.		FPSC JURIS		METHOD OF ASSIGNMENT
RBASE	1	<u>PLANT IN SERVICE</u>			
RBASE	2	Production	DEM	3,102,693	SCH. - PLTSVC: Line 100
RBASE	3	Production	EGY	609,093	SCH. - PLTSVC: Line 101
RBASE	4	Transmission	DEM	207,358	SCH. - PLTSVC: Line 102
RBASE	5	Subtransmission	DEM	410,121	SCH. - PLTSVC: Line 103
RBASE	6	Distribution Primary	DEM	780,841	SCH. - PLTSVC: Line 104
RBASE	7	Distribution Secondary	DEM	531,265	SCH. - PLTSVC: Line 105
RBASE	8	Distribution	CUST	832,893	SCH. - PLTSVC: Line 106
RBASE	9	Other	CUST	51,830	SCH. - PLTSVC: Line 107
RBASE	10	TOTAL PLANT IN SERVICE		<u>6,506,194</u>	SUM LINES (2:9)
RBASE	11				
RBASE	12	<u>PLUS: PLANT HELD FOR FUTURE USE</u>			
RBASE	13	Production	DEM	1,738	SCH. - PHFFU: Line 2
RBASE	14	Production	EGY	-	SCH. - PHFFU: Line 3
RBASE	15	Transmission	DEM	9,115	SCH. - PHFFU: Line 4
RBASE	16	Subtransmission	DEM	17,986	SCH. - PHFFU: Line 5
RBASE	17	Distribution Primary	DEM	6,569	SCH. - PHFFU: Line 6
RBASE	18	Distribution Secondary	DEM	-	SCH. - PHFFU: Line 7
RBASE	19	Distribution	CUST	-	SCH. - PHFFU: Line 8
RBASE	20	Other	CUST	-	SCH. - PHFFU: Line 9
RBASE	21	TOTAL PLANT HELD FOR FUTURE USE		<u>35,409</u>	SUM LINES (13:20)
RBASE	22				
RBASE	23	<u>EQUALS: TOTAL PLANT</u>			
RBASE	24	Production	DEM	3,104,431	SUM LINES (2 + 13)
RBASE	25	Production	EGY	609,093	SUM LINES (3 + 14)
RBASE	26	Transmission	DEM	216,474	SUM LINES (4 + 15)
RBASE	27	Subtransmission	DEM	428,107	SUM LINES (5 + 16)
RBASE	28	Distribution Primary	DEM	787,411	SUM LINES (6 + 17)
RBASE	29	Distribution Secondary	DEM	531,265	SUM LINES (7 + 18)
RBASE	30	Distribution	CUST	832,993	SUM LINES (8 + 19)
RBASE	31	Other	CUST	51,830	SUM LINES (9 + 20)
RBASE	32	TOTAL PLANT		<u>6,541,803</u>	SUM LINES (24:31)
RBASE	33				
RBASE	34	<u>LESS: DEPRECIATION RESERVE</u>			
RBASE	35	Production	DEM	1,073,418	SCH. - ACCDPR: Line 101
RBASE	36	Production	EGY	286,757	SCH. - ACCDPR: Line 102
RBASE	37	Transmission	DEM	84,729	SCH. - ACCDPR: Line 103
RBASE	38	Subtransmission	DEM	118,495	SCH. - ACCDPR: Line 104
RBASE	39	Distribution Primary	DEM	265,339	SCH. - ACCDPR: Line 105
RBASE	40	Distribution Secondary	DEM	212,067	SCH. - ACCDPR: Line 106
RBASE	41	Distribution	CUST	388,488	SCH. - ACCDPR: Line 107
RBASE	42	Other	CUST	27,602	SCH. - ACCDPR: Line 108
RBASE	43	TOTAL DEPRECIATION RESERVE		<u>2,436,894</u>	SUM LINES (35:42)

67

TAMPA ELECTRIC COMPANY  
 DOCKET NO. 130040-EI  
 CLASS COST OF SERVICE STUDIES  
 METHOD: 12CP & 50% AD - PRESENT  
 WITNESS: ASHBURN  
 PAGE 67 OF 75  
 FILED: 04/05/2013

NET PLANT AND RATE BASE - RBASE

REPORT	LINE NO.	METHOD OF ASSIGNMENT	FPSC JURIS
RBASE	44	EQUALS: NET PLANT	
RBASE	45	Production	DEM 2,031,012
RBASE	46	Production	EGY 322,337
RBASE	47	Transmission	DEM 151,745
RBASE	48	Subtransmission	DEM 309,812
RBASE	49	Distribution Primary	DEM 502,072
RBASE	50	Distribution Secondary	DEM 319,199
RBASE	51	Distribution	CUST 444,505
RBASE	52	Other	CUST 24,228
RBASE	53	TOTAL NET PLANT	<u>4,104,709</u>
RBASE	54		
RBASE	55	PLUS: WORKING CAPITAL	
RBASE	56	Production	DEM (17,751)
RBASE	57	Production	EGY 96,125
RBASE	58	Transmission	DEM (1,338)
RBASE	59	Subtransmission	DEM (2,652)
RBASE	60	Distribution Primary	DEM (4,570)
RBASE	61	Distribution Secondary	DEM (2,988)
RBASE	62	Distribution	CUST (4,882)
RBASE	63	Other	CUST (828)
RBASE	64	TOTAL WORKING CAPITAL	<u>61,119</u>
RBASE	65		
RBASE	66	PLUS: CWIP	
RBASE	67	Production	DEM 131,236
RBASE	68	Production	EGY 15,498
RBASE	69	Transmission	DEM 7,880
RBASE	70	Subtransmission	DEM 15,355
RBASE	71	Distribution Primary	DEM 1,051
RBASE	72	Distribution Secondary	DEM 357
RBASE	73	Distribution	CUST 1,302
RBASE	74	Other	CUST 1,687
RBASE	75	TOTAL CWIP	<u>174,146</u>
RBASE	76		
RBASE	77	EQUALS: RATE BASE	
RBASE	78	Production	DEM 2,144,487
RBASE	79	Production	EGY 433,980
RBASE	80	Transmission	DEM 158,089
RBASE	81	Subtransmission	DEM 322,315
RBASE	82	Distribution Primary	DEM 489,553
RBASE	83	Distribution Secondary	DEM 316,568
RBASE	84	Distribution	CUST 440,925
RBASE	85	Other	CUST 25,067
RBASE	86	TOTAL RATE BASE	<u>4,339,974</u>

TAMPA ELECTRIC COMPANY  
DOCKET NO. 130040-EI  
CLASS COST OF SERVICE STUDIES  
METHOD: 12CP & 50% AD - PRESENT  
WITNESS: ASHBURN  
PAGE 68 OF 75  
FILED: 04/05/2013

PRESENT RATE STRUCTURE  
 PROD. CAP. ALLOC. METHOD: 12CP & 50% AD  
 PROJECTED CALENDAR YEAR 2014; FULLY ADJUSTED DATA  
 MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED

TAMPA ELECTRIC COMPANY  
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY

ALLOCATION ASSIGNMENT REPORT  
 PAGE 29

DERIVATION OF UNIT COSTS - UNTCST

APPROVED ROR

REPORT	LINE NO.		Fpsc JURIS		METHOD OF ASSIGNMENT	
UNTCST	1	<u>FUNCTIONALIZED REVENUE REQUIREMENTS</u>				
UNTCST	2	Production	DEM	440,795	SCH. - DECCST: Line 227	
UNTCST	3	Production	EGY	175,116	SCH. - DECCST: Line 228	
UNTCST	4	Transmission	DEM	25,003	SCH. - DECCST: Line 229	
UNTCST	5	Subtransmission	DEM	62,057	SCH. - DECCST: Line 230	
UNTCST	6	Distribution Primary	DEM	102,789	SCH. - DECCST: Line 231	
UNTCST	7	Distribution Secondary	DEM	62,967	SCH. - DECCST: Line 232	
UNTCST	8	Distribution: MDS, Meters, Svcs, IS Equip, Lighting	CUST	131,830	SCH. - DECCST: Line 233	
UNTCST	9	Other: Meter Reading, Billing, Cust Svc	CUST	37,338	SCH. - DECCST: Line 234	
UNTCST	10	Revenue Associated Expense & Fees	REV	4,714		
UNTCST	11	TOTAL BASE REVENUE REQUIREMENTS		<u>1,042,609</u>	SUM LINES (2:9)	
UNTCST	12					
UNTCST	13	Revenue Expense Expansion Factor		1.00454		
UNTCST	14	<u>BILLING UNITS (ANNUAL)</u>				
UNTCST	15	<u>MWh Sales Related To:</u>				
UNTCST	16	Production & Transmission (Factor 404)			ALLOC FACTOR # 404 -- Billing mWh - Power Supply (P&T)	
UNTCST	17	Distribution Primary (Factor 405)			ALLOC FACTOR # 405 -- Billing mWh - Distribution Primary Capacity	
UNTCST	18	Distribution Secondary (Factor 406)			ALLOC FACTOR # 406 -- Billing mWh - Distribution Secondary Capacity	
UNTCST	19					
UNTCST	20	<u>Billing kW Related To:</u>				
UNTCST	21	Production & Transmission (Factor 401)			ALLOC FACTOR # 401 -- Billing kW - Power Supply (P&T)	
UNTCST	22	Distribution Primary (Factor 402)			ALLOC FACTOR # 402 -- Billing kW - Distribution Primary Capacity	
UNTCST	23	Distribution Secondary (Factor 403)			ALLOC FACTOR # 403 -- Billing kW - Distribution Secondary Capacity	
UNTCST	24					
UNTCST	25	<u>Annual Bills (Factor 412)</u>				
UNTCST	26				ALLOC FACTOR # 412 -- Annual Number of Bills	
UNTCST	27	<u>FUNCTIONALIZED UNIT COSTS (adjusted by Revenue Expense Expansion Factor)</u>				
UNTCST	28	<u>Customer Related - \$/Bill</u>				
UNTCST	29	MDS, Meters, Svcs, IS Equip			Line 8 * 1000/ Line 25	
UNTCST	30	Meter Reading, Billing, Cust Svc			Line 9 * 1000/ Line 25	
UNTCST	31	TOTAL CUSTOMER			SUM LINES (29:30)	
UNTCST	32					
UNTCST	33	Production Energy (cents/kWh)			((Line 3 /Line 16) /10) * 1000	
UNTCST	34					
UNTCST	35	<u>Capacity Related</u>				
UNTCST	36	<u>Based on MWh Sales - (cents/kWh)</u>				
UNTCST	37	Production			((Line 2 /Line 16) /10) * 1000	
UNTCST	38	Transmission			((LINES (4 + 5) /Line 16) /10) *1000	
UNTCST	39	Distribution Primary			((Line 6 /Line 17) /10) * 1000	
UNTCST	40	Distribution Secondary			((Line 7 /Line 18) /10) * 1000	
UNTCST	41					
UNTCST	42	<u>Based on Billing KW Demand - (\$kW/month)</u>				
UNTCST	43	Production Demand			(Line 2/Line 21) *1000	
UNTCST	44	Transmission Demand			(LINES (4 + 5) /Line 21) *1000	
UNTCST	45	Distribution Primary Demand			(Line 6/Line 22) *1000	
UNTCST	46	Distribution Secondary Demand			(Line 7/Line 23) *1000	

69

TAMPA ELECTRIC COMPANY  
 DOCKET NO. 130040-EI  
 CLASS COST OF SERVICE STUDIES  
 METHOD: 12CP & 50% AD - PRESENT  
 WITNESS: ASHBURN  
 PAGE 69 OF 75  
 FILED: 04/05/2013



PRESENT RATE STRUCTURE  
 PROD. CAP. ALLOC. METHOD: 12CP & 50% AD  
 PROJECTED CALENDAR YEAR 2014; FULLY ADJUSTED DATA  
 MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED

TAMPA ELECTRIC COMPANY  
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY

ALLOCATION ASSIGNMENT REPORT  
 PAGE 30

DERIVATION OF D-E-C COSTS - DECCST

This section calculates Functionalized Revenue  
 Requirement for Demand, Energy, Cust Costs

REPORT	LINE NO.		FPSC JURIS		METHOD OF ASSIGNMENT
DECCST	1	<b>RATE BASE</b>			
DECCST	2	Production	DEM	2,144,497	SCH. - RBASE: Line 78
DECCST	3	Production	EGY	433,860	SCH. - RBASE: Line 79
DECCST	4	Transmission	DEM	158,089	SCH. - RBASE: Line 80
DECCST	5	Subtransmission	DEM	322,315	SCH. - RBASE: Line 81
DECCST	6	Distribution Primary	DEM	498,553	SCH. - RBASE: Line 82
DECCST	7	Distribution Secondary	DEM	316,568	SCH. - RBASE: Line 83
DECCST	8	Distribution	CUST	440,925	SCH. - RBASE: Line 84
DECCST	9	Other	CUST	25,067	SCH. - RBASE: Line 85
DECCST	10	TOTAL RATE BASE		4,339,974	SUM LINES (2:9)
DECCST	11				
DECCST	12	<b>MULTIPLIED BY RATE OF RETURN</b>		6.74	CALC: Line 38 * 100 FROM ROR
DECCST	13				
DECCST	14	<b>EQUALS: RETURN ON RATE BASE</b>			
DECCST	15	Production	DEM	144,539	(Line 2 * Line 12) /100
DECCST	16	Production	EGY	29,249	(Line 3 * Line 12) /100
DECCST	17	Transmission	DEM	10,855	(Line 4 * Line 12) /100
DECCST	18	Subtransmission	DEM	21,724	(Line 5 * Line 12) /100
DECCST	19	Distribution Primary	DEM	33,602	(Line 6 * Line 12) /100
DECCST	20	Distribution Secondary	DEM	21,337	(Line 7 * Line 12) /100
DECCST	21	Distribution	CUST	29,718	(Line 8 * Line 12) /100
DECCST	22	Other	CUST	1,689	(Line 9 * Line 12) /100
DECCST	23	TOTAL RETURN ON RATE BASE		292,514	SUM LINES (15:22)
DECCST	24				
DECCST	25	<b>PLUS: ADJ. TO INCOME TAXES (True-Ups, Adjs. &amp; ITC)</b>			
DECCST	26	Production	DEM	(333)	SCH. - INCTX: Line 153
DECCST	27	Production	EGY	(67)	SCH. - INCTX: Line 154
DECCST	28	Transmission	DEM	(25)	SCH. - INCTX: Line 155
DECCST	29	Subtransmission	DEM	(50)	SCH. - INCTX: Line 156
DECCST	30	Distribution Primary	DEM	(77)	SCH. - INCTX: Line 157
DECCST	31	Distribution Secondary	DEM	(49)	SCH. - INCTX: Line 158
DECCST	32	Distribution	CUST	(68)	SCH. - INCTX: Line 159
DECCST	33	Other	CUST	(4)	SCH. - INCTX: Line 160
DECCST	34	TOTAL ADJ'S TO INCOME TAXES		(673)	SUM LINES (26:33)
DECCST	35				
DECCST	36	<b>LESS INTEREST EXPENSE</b>			
DECCST	37	Production	DEM	42,247	SCH. - INCTX: Line 84
DECCST	38	Production	EGY	8,549	SCH. - INCTX: Line 85
DECCST	39	Transmission	DEM	3,114	SCH. - INCTX: Line 86
DECCST	40	Subtransmission	DEM	8,350	SCH. - INCTX: Line 87
DECCST	41	Distribution Primary	DEM	9,821	SCH. - INCTX: Line 88
DECCST	42	Distribution Secondary	DEM	6,236	SCH. - INCTX: Line 89
DECCST	43	Distribution	CUST	8,686	SCH. - INCTX: Line 90
DECCST	44	Other	CUST	494	SCH. - INCTX: Line 91
DECCST	45	TOTAL INTEREST EXPENSE		85,497	SUM LINES (37:44)

70

TAMPA ELECTRIC COMPANY  
 DOCKET NO. 130040-EI  
 CLASS COST OF SERVICE STUDIES  
 METHOD: 12CP & 50% AD - PRESENT  
 WITNESS: ASHBURN  
 PAGE 70 OF 75  
 FILED: 04/05/2013

DERIVATION OF D-E-C COSTS - DECCST

REPORT	LINE NO.	DESCRIPTION	FFSC JURIS	METHOD OF ASSIGNMENT
DECCST	46	PLUS PERMANENT TIMING DIFFERENCES		
DECCST	47	Production	284	SCH. - INCTX: Line 95
DECCST	48	Production	58	SCH. - INCTX: Line 96
DECCST	49	Transmission	21	SCH. - INCTX: Line 97
DECCST	50	Subtransmission	43	SCH. - INCTX: Line 98
DECCST	51	Distribution Primary	66	SCH. - INCTX: Line 99
DECCST	52	Distribution Secondary	42	SCH. - INCTX: Line 100
DECCST	53	Distribution	58	SCH. - INCTX: Line 101
DECCST	54	Other	3	SCH. - INCTX: Line 102
DECCST	55	TOTAL PERMANENT TIMING DIFFERENCES	575	SUM LINES (47:54)
DECCST	56			
DECCST	57			
DECCST	58	EQUALS: OPERATING INCOME BEFORE FIT		
DECCST	59	Production	102,244	SUM LINES (15 +26 -37 +47)
DECCST	60	Production	20,690	SUM LINES (16 +27 -38 +48)
DECCST	61	Transmission	7,537	SUM LINES (17 +28 -39 +49)
DECCST	62	Subtransmission	15,367	SUM LINES (18 +29 -40 +50)
DECCST	63	Distribution Primary	23,770	SUM LINES (19 +30 -41 +51)
DECCST	64	Distribution Secondary	15,093	SUM LINES (20 +31 -42 +52)
DECCST	65	Distribution	21,022	SUM LINES (21 +32 -43 +53)
DECCST	66	Other	1,195	SUM LINES (22 +33 -44 +54)
DECCST	67	TOTAL OPER INCOME BEFORE FIT	206,919	SUM LINES (66:66)
DECCST	68			
DECCST	69	PLUS: OPER. INCOME: (FIT)/(L-FIT)		
DECCST	70	Production	55,055	(Line 59 * 0.35)/(1-0.35)
DECCST	71	Production	11,141	(Line 60 * 0.35)/(1-0.35)
DECCST	72	Transmission	4,059	(Line 61 * 0.35)/(1-0.35)
DECCST	73	Subtransmission	8,275	(Line 62 * 0.35)/(1-0.35)
DECCST	74	Distribution Primary	12,789	(Line 63 * 0.35)/(1-0.35)
DECCST	75	Distribution Secondary	8,127	(Line 64 * 0.35)/(1-0.35)
DECCST	76	Distribution	11,320	(Line 65 * 0.35)/(1-0.35)
DECCST	77	Other	644	(Line 66 * 0.35)/(1-0.35)
DECCST	78	TOTAL FEDERAL INCOME TAX	111,418	SUM LINES (70:77)
DECCST	79			
DECCST	80	EQUALS: FEDERAL TAXABLE INCOME		
DECCST	81	Production	157,299	SUM LINES (69 +70)
DECCST	82	Production	31,831	SUM LINES (60 +71)
DECCST	83	Transmission	11,596	SUM LINES (61 +72)
DECCST	84	Subtransmission	23,642	SUM LINES (62 +73)
DECCST	85	Distribution Primary	36,569	SUM LINES (63 +74)
DECCST	86	Distribution Secondary	23,220	SUM LINES (64 +75)
DECCST	87	Distribution	32,342	SUM LINES (65 +76)
DECCST	88	Other	1,639	SUM LINES (66 +77)
DECCST	89	TOTAL FEDERAL TAXABLE INCOME	318,337	SUM LINES (81:88)

PRESENT RATE STRUCTURE  
 PROD. CAP. ALLOC. METHOD: 12CP & 50% AD  
 PROJECTED CALENDAR YEAR 2014; FULLY ADJUSTED DATA  
 MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED

TAMPA ELECTRIC COMPANY  
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY

ALLOCATION ASSIGNMENT REPORT  
 PAGE 32

DERIVATION OF D-E-C COSTS - DECCST

REPORT	LINE NO.		FPSC JURIS	METHOD OF ASSIGNMENT
DECCST	90	<u>PLUS: STATE INC TAX = FED. TAX. INCOME *SIT/(1-SIT)</u>		
DECCST	91	Production	DEM 9,155	(Line 81 * 0.055)/(1-0.055)
DECCST	92	Production	EGY 1,853	(Line 82 * 0.055)/(1-0.055)
DECCST	93	Transmission	DEM 675	(Line 83 * 0.055)/(1-0.055)
DECCST	94	Subtransmission	DEM 1,376	(Line 84 * 0.055)/(1-0.055)
DECCST	95	Distribution Primary	DEM 2,128	(Line 85 * 0.055)/(1-0.055)
DECCST	96	Distribution Secondary	DEM 1,351	(Line 86 * 0.055)/(1-0.055)
DECCST	97	Distribution	CUST 1,882	(Line 87 * 0.055)/(1-0.055)
DECCST	98	Other	CUST 107	(Line 88 * 0.055)/(1-0.055)
DECCST	99	TOTAL STATE INCOME TAX	<u>18,528</u>	SUM LINES (91:98)
DECCST	100			
DECCST	101			
DECCST	102	<u>MINUS: PERMANENT TIMING DIFFERENCES</u>		
DECCST	103	Production	DEM 284	SCH. - INCTX: Line 131
DECCST	104	Production	EGY 58	SCH. - INCTX: Line 132
DECCST	105	Transmission	DEM 21	SCH. - INCTX: Line 133
DECCST	106	Subtransmission	DEM 43	SCH. - INCTX: Line 134
DECCST	107	Distribution Primary	DEM 66	SCH. - INCTX: Line 135
DECCST	108	Distribution Secondary	DEM 42	SCH. - INCTX: Line 136
DECCST	109	Distribution	CUST 58	SCH. - INCTX: Line 137
DECCST	110	Other	CUST 3	SCH. - INCTX: Line 138
DECCST	111	TOTAL PERMANENT TIMING DIFFERENCES	<u>575</u>	SUM LINES (103:110)
DECCST	112			
DECCST	113	<u>PLUS INTEREST EXPENSE</u>		
DECCST	114	Production	DEM 42,247	Line 37
DECCST	115	Production	EGY 8,549	Line 38
DECCST	116	Transmission	DEM 3,114	Line 39
DECCST	117	Subtransmission	DEM 6,350	Line 40
DECCST	118	Distribution Primary	DEM 9,821	Line 41
DECCST	119	Distribution Secondary	DEM 6,238	Line 42
DECCST	120	Distribution	CUST 8,686	Line 43
DECCST	121	Other	CUST 494	Line 44
DECCST	122	TOTAL INTEREST EXPENSE	<u>85,497</u>	SUM LINES (114:121)
DECCST	123			
DECCST	124	<u>EQUALS: OPERATING INCOME BEFORE TAXES</u>		
DECCST	125	Production	DEM 208,416	SUM LINES (81 +91 - 103 +114)
DECCST	126	Production	EGY 42,175	SUM LINES (82 +92 - 104 +115)
DECCST	127	Transmission	DEM 15,364	SUM LINES (83 +93 - 105 +116)
DECCST	128	Subtransmission	DEM 31,325	SUM LINES (84 +94 - 106 +117)
DECCST	129	Distribution Primary	DEM 48,453	SUM LINES (85 +95 - 107 +118)
DECCST	130	Distribution Secondary	DEM 30,786	SUM LINES (86 +96 - 108 +119)
DECCST	131	Distribution	CUST 42,852	SUM LINES (87 +97 - 109 +120)
DECCST	132	Other	CUST 2,436	SUM LINES (88 +98 - 110 +121)
DECCST	133	TOTAL OPERATING INCOME BEFORE TAXES	<u>421,786</u>	SUM LINES (125:132)

72

TAMPA ELECTRIC COMPANY  
 DOCKET NO. 130040-EI  
 CLASS COST OF SERVICE STUDIES  
 METHOD: 12CP & 50% AD - PRESENT  
 WITNESS: ASHBURN  
 PAGE 72 OF 75  
 FILED: 04/05/2013

ALLOCATION ASSIGNMENT REPORT  
PAGE 33

TAMPA ELECTRIC COMPANY  
ALLOCATED CLASS COST OF SERVICE & ROR STUDY

PRESENT RATE STRUCTURE  
PROD. CAP. ALLOC. METHOD: 12CP & 50% AD  
PROJECTED CALENDAR YEAR 2014; FULLY ADJUSTED DATA  
MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED

DERIVATION OF D-E-C COSTS - DECCST

REPORT	LINE NO.		FPSC JURIS	METHOD OF ASSIGNMENT
DECCST	134	PLUS: TAXES OTHER THAN INCOME		
DECCST	135	Production	28,960	SCH. - TXOTH: Line 58
DECCST	136	Production	8,010	SCH. - TXOTH: Line 59
DECCST	137	Transmission	1,883	SCH. - TXOTH: Line 60
DECCST	138	Subtransmission	4,014	SCH. - TXOTH: Line 61
DECCST	139	Distribution Primary	7,367	SCH. - TXOTH: Line 62
DECCST	140	Distribution Secondary	4,556	SCH. - TXOTH: Line 63
DECCST	141	Distribution	8,199	SCH. - TXOTH: Line 64
DECCST	142	Other	2,799	SCH. - TXOTH: Line 65
DECCST	143	TOTAL TAXES OTHER THAN INCOME	<u>85,788</u>	SUM LINES (135:142)
DECCST	144			
DECCST	145	PLUS: DEPREC. & AMORTIZ EXPENSE		
DECCST	146	Production	107,909	SCH. - DEPRE: Line 104
DECCST	147	Production	21,389	SCH. - DEPRE: Line 105
DECCST	148	Transmission	6,027	SCH. - DEPRE: Line 106
DECCST	149	Subtransmission	11,857	SCH. - DEPRE: Line 107
DECCST	150	Distribution Primary	22,731	SCH. - DEPRE: Line 108
DECCST	151	Distribution Secondary	21,067	SCH. - DEPRE: Line 109
DECCST	152	Distribution	38,245	SCH. - DEPRE: Line 110
DECCST	153	Other	4,656	SCH. - DEPRE: Line 111
DECCST	154	TOTAL DEPREC. & AMORTIZ EXPENSE	<u>233,881</u>	SUM LINES (146:153)
DECCST	155			
DECCST	156	PLUS: LOSS ON DISPOSITION & MISC.		
DECCST	157	Production	(63)	SCH. - INCTX: Line 62
DECCST	158	Production	(12)	SCH. - INCTX: Line 63
DECCST	159	Transmission	(4)	SCH. - INCTX: Line 64
DECCST	160	Subtransmission	(6)	SCH. - INCTX: Line 65
DECCST	161	Distribution Primary	(15)	SCH. - INCTX: Line 66
DECCST	162	Distribution Secondary	(11)	SCH. - INCTX: Line 67
DECCST	163	Distribution	(17)	SCH. - INCTX: Line 68
DECCST	164	Other	(1)	SCH. - INCTX: Line 69
DECCST	165	TOTAL OTHER EXPENSES	<u>(132)</u>	SUM LINES (157:164)
DECCST	166			
DECCST	167	PLUS: O & M EXPENSE		
DECCST	168	Production	97,142	SCH. - O&M: Line 104
DECCST	169	Production	102,888	SCH. - O&M: Line 105
DECCST	170	Transmission	2,964	SCH. - O&M: Line 106
DECCST	171	Subtransmission	15,273	SCH. - O&M: Line 107
DECCST	172	Distribution Primary	33,867	SCH. - O&M: Line 108
DECCST	173	Distribution Secondary	8,973	SCH. - O&M: Line 109
DECCST	174	Distribution	42,938	SCH. - O&M: Line 110
DECCST	175	Other	52,889	SCH. - O&M: Line 111
DECCST	176	TOTAL O & M EXPENSE	<u>354,533</u>	SUM LINES (168:175)
DECCST	178			

PRESENT RATE STRUCTURE  
 PROD. CAP. ALLOC. METHOD: 12CP & 50% AD  
 PROJECTED CALENDAR YEAR 2014; FULLY ADJUSTED DATA  
 MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED

TAMPA ELECTRIC COMPANY  
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY

ALLOCATION ASSIGNMENT REPORT  
 PAGE 34

DERIVATION OF D-E-C COSTS - DECCST

REPORT	LINE NO.		FPSC JURIS		METHOD OF ASSIGNMENT	
DECCST	177	<u>PLUS: FUEL &amp; POWER TRANSACTIONS</u>				
DECCST	178	Production Demand	DEM	-	SCH. - O&M: Line 9	
DECCST	179	Production Energy	EGY	9,301	SCH. - O&M: Line 10	
DECCST	180	TOTAL FUEL & POWER TRANSACTIONS		<u>9,301</u>	SUM LINES (178:179)	
DECCST	181					
DECCST	182	<u>EQUALS: TOTAL REVENUE LESS REV TAXES</u>				
DECCST	183	Production	DEM	442,363	SUM LINES (125 +135 +146 +157 +168 +178)	
DECCST	184	Production	EGY	183,551	SUM LINES (126 +136 +147 +158 +169 +179)	
DECCST	185	Transmission	DEM	26,234	SUM LINES (127 +137 +148 +159 +170 +180)	
DECCST	186	Subtransmission	DEM	82,460	SUM LINES (128 +138 +149 +160 +171 +181)	
DECCST	187	Distribution Primary	DEM	112,402	SUM LINES (129 +139 +150 +161 +172 +182)	
DECCST	188	Distribution Secondary	DEM	83,352	SUM LINES (130 +140 +151 +162 +173 +183)	
DECCST	189	Distribution	CUST	132,217	SUM LINES (131 +141 +152 +163 +174 +184)	
DECCST	190	Other	CUST	82,579	SUM LINES (132 +142 +153 +164 +175 +185)	
DECCST	191	TOTAL TOTAL REVENUE LESS REV TAXES		<u>1,085,158</u>	SUM LINES (183:190)	
DECCST	192					
DECCST	193	<u>PLUS: ADD'L REVENUE TAXES (Bad Debt &amp; Regulatory Assess. Fee)</u>				
DECCST	194	Production	DEM	141	(Line 183 / Line 191) *( Line 47 from ROR *(REG_ASSESS_FEE+BAD_DEBT))	
DECCST	195	Production	EGY	59	(Line 184 / Line 191) *( Line 47 from ROR *(REG_ASSESS_FEE+BAD_DEBT))	
DECCST	196	Transmission	DEM	8	(Line 185 / Line 191) *( Line 47 from ROR *(REG_ASSESS_FEE+BAD_DEBT))	
DECCST	197	Subtransmission	DEM	20	(Line 186 / Line 191) *( Line 47 from ROR *(REG_ASSESS_FEE+BAD_DEBT))	
DECCST	198	Distribution Primary	DEM	38	(Line 187 / Line 191) *( Line 47 from ROR *(REG_ASSESS_FEE+BAD_DEBT))	
DECCST	199	Distribution Secondary	DEM	20	(Line 188 / Line 191) *( Line 47 from ROR *(REG_ASSESS_FEE+BAD_DEBT))	
DECCST	200	Distribution	CUST	42	(Line 189 / Line 191) *( Line 47 from ROR *(REG_ASSESS_FEE+BAD_DEBT))	
DECCST	201	Other	CUST	20	(Line 190 / Line 191) *( Line 47 from ROR *(REG_ASSESS_FEE+BAD_DEBT))	
DECCST	202	TOTAL REVENUE TAXES		<u>347</u>	SUM LINES (194:201)	
DECCST	203					
DECCST	204	<u>EQUALS: TOTAL REVENUES</u>				
DECCST	205	Production	DEM	442,505	SUM LINES (183 + 194)	
DECCST	206	Production	EGY	183,609	SUM LINES (184 + 195)	
DECCST	207	Transmission	DEM	28,242	SUM LINES (185 + 196)	
DECCST	208	Subtransmission	DEM	82,480	SUM LINES (186 + 197)	
DECCST	209	Distribution Primary	DEM	112,438	SUM LINES (187 + 198)	
DECCST	210	Distribution Secondary	DEM	83,372	SUM LINES (188 + 199)	
DECCST	211	Distribution	CUST	132,259	SUM LINES (189 + 200)	
DECCST	212	Other	CUST	82,599	SUM LINES (190 + 201)	
DECCST	213	TOTAL REVENUES		<u>1,085,505</u>	SUM LINES (205:212)	

74

TAMPA ELECTRIC COMPANY  
 DOCKET NO. 130040-EI  
 CLASS COST OF SERVICE STUDIES  
 METHOD: 12CP & 50% AD - PRESENT  
 WITNESS: ASHBURN  
 PAGE 74 OF 75  
 FILED: 04/05/2013

DERIVATION OF D-E-C COSTS - DECCST

REPORT	LINE NO.	DESCRIPTION	DECCST	FFSC JURIS	METHOD OF ASSIGNMENT
DECCST	214	LESS: REVENUE OTHER THAN SALES			
DECCST	215	Production	DEM	1,201	SCH. - OPREV: Line 37
DECCST	216	Production	EGY	8,360	SCH. - OPREV: Line 38
DECCST	217	Transmission	DEM	1,204	SCH. - OPREV: Line 39
DECCST	218	Subtransmission	DEM	347	SCH. - OPREV: Line 40
DECCST	219	Distribution Primary	DEM	9,528	SCH. - OPREV: Line 41
DECCST	220	Distribution Secondary	DEM	331	SCH. - OPREV: Line 42
DECCST	221	Distribution	CUST	311	SCH. - OPREV: Line 43
DECCST	222	Other	CUST	21,614	SCH. - OPREV: Line 44
DECCST	223				
DECCST	224	TOTAL REVENUE OTHER THAN SALES		42,895	SUM LINES (215:222)
DECCST	225				
DECCST	226	EQUALS: SALES REVENUE (FUNCTIONALIZED REVENUE REQUIREMENT)			
DECCST	227	Production	DEM	441,304	(Line 205 - Line 215)
DECCST	228	Production	EGY	175,249	(Line 206 - Line 216)
DECCST	229	Transmission	DEM	25,038	(Line 207 - Line 217)
DECCST	230	Subtransmission	DEM	62,133	(Line 208 - Line 218)
DECCST	231	Distribution Primary	DEM	102,910	(Line 209 - Line 219)
DECCST	232	Distribution Secondary	DEM	63,041	(Line 210 - Line 220)
DECCST	233	Distribution	CUST	131,948	(Line 211 - Line 221)
DECCST	234	Other	CUST	40,985	(Line 212 - Line 222)
DECCST	235				
DECCST	236	TOTAL SALES REVENUE		1,042,609	SUM LINES (227:234)

TAMPA ELECTRIC COMPANY  
DOCKET NO. 130040-EI  
CLASS COST OF SERVICE STUDIES  
METHOD: 12CP & 50% AD - PRESENT  
WITNESS: ASHBURN  
PAGE 75 OF 75  
FILED: 04/05/2013

12 CP & 50% AD  
PROPOSED

TAMPA ELECTRIC COMPANY  
ALLOCATED CLASS COST OF SERVICE & ROR STUDY  
(000's)

PROPOSED RATE STRUCTURE  
PROD. CAP. ALLOC. METHOD: 12CP & 50% AD  
PROJECTED CALENDAR YEAR 2014; FULLY ADJUSTED DATA  
MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED

SUMMARY - CLASS ROR'S & REVENUE REQUIREMENTS - ROR

LINE NO.	FPSC JURIS	RS	GS	GSD	LS ENERGY	LS FACILITIES	ALLOC FACTOR
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							



TAMPA ELECTRIC COMPANY  
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY  
 (000's)

PROPOSED RATE STRUCTURE  
 PROD. CAP. ALLOC. METHOD: 12CP & 50% AD  
 PROJECTED CALENDAR YEAR 2014; FULLY ADJUSTED DATA  
 MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED

SUMMARY - CLASS ROR'S & REVENUE REQUIREMENTS - ROR

LINE NO.	FPSC JURIS	RS	GS	GSD	LS ENERGY	LS FACILITIES	ALLOC FACTOR
36	<u>DEVELOPMENT OF REVENUE REQUIREMENTS</u>						
37	4,339,974	2,387,522	266,058	1,547,811	30,800	107,783	
38	6.74%	6.74%	6.74%	6.74%	6.74%	6.74%	
39							
40	282,514	160,919	17,932	104,322	2,076	7,265	
41	282,496	157,369	19,941	103,720	1,802	9,654	
42							
43							
44	18	3,550	(2,009)	602	274	(2,400)	
45	1.6322	1.6322	1.6322	1.6322	1.6322	1.6322	
46							
47	-30	5,794	(3,279)	983	448	(3,917)	
48							
49	1,085,476	604,453	72,778	365,108	7,573	35,564	
50							
51	1,085,505	610,247	69,499	366,092	8,021	31,647	
52	(44,068)	(31,460)	(3,422)	(8,737)	(369)	(60)	
53							
54	1,041,438	578,787	66,077	357,354	7,652	31,567	
55	1.00	0.99	1.05	1.00	0.94	1.12	
56							

TAMPA ELECTRIC COMPANY  
ALLOCATED CLASS COST OF SERVICE & ROR STUDY  
(000's)

PROPOSED RATE STRUCTURE  
PROD. CAP. ALLOC. METHOD: 12CP & 50% AD  
PROJECTED CALENDAR YEAR 2014; FULLY ADJUSTED DATA  
MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED

OPERATING REVENUES - OPREV

LINE NO.	DESCRIPTION	FPSC JURIS	RS	GS	GSD	LS ENERGY	LS FACILITIES	ALLOC FACTOR
1	SALES REVENUE	1,041,408	572,993	69,356	356,371	7,204	35,484	501
2	MISC SERVICE REVENUE-Accl 451	22,789	20,016	2,203	449	120	-	420
4	RENT REVENUE-Accl 454							
5	Production	42	21	2	18	0	-	128
6	Transmission	615	341	37	238	1	-	117
7	Subtransmission	193	107	12	74	0	-	117
8	Distribution Primary	9,244	5,471	524	3,117	131	-	105
9	Distribution Secondary	132	93	9	29	1	-	106
10	TOTAL RENT REVENUE	10,227	6,033	585	3,475	133	-	
11	PLANT RELATED REVENUE-Accl 456							
12	Production	1,159	592	68	492	8	-	128
13	Transmission	228	106	13	106	3	-	201
14	Subtransmission	589	328	36	226	1	-	117
15	Distribution Primary							202
16	Distribution Secondary							117
17	Other							106
18	TOTAL PLANT RELATED REVENUE	2,941	1,632	181	1,031	18	80	412
19	ENERGY-RELATED REVENUE-Accl 458							
20	Steam & Miscellaneous	8,231	3,850	461	3,822	99	-	201
21	Other SO2 Whsl							202
22	Subtotal Non-Sales Revenue	8,231	3,850	461	3,822	99	-	
23	Collect Fee/Sales Tax	76	35	4	35	1	-	
24	Energy Power Sales							
25	Unbilled Revenue	(196)	(107)	(13)	(74)	(2)	-	
26	Subtotal Sales Revenue	(120)	(72)	(9)	(39)	(1)	-	
27	TOTAL ENERGY RELATED REVENUE	8,111	3,778	452	3,783	98	-	
28	TOTAL OPERATING REVENUE	1,041,408	572,993	69,356	356,371	7,204	35,484	
29	Sales (incl Transm Firm Whsl)	1,201	614	70	509	8	-	
30	Production	8,339	3,684	465	3,868	101	-	
31	Transmission	1,204	667	73	462	1	-	
32	Subtransmission	347	192	21	133	0	-	
33	Distribution Primary	9,528	5,639	540	3,213	135	-	
34	Distribution Secondary	331	232	23	73	3	-	
35	Distribution	311	198	24	9	1	80	
36	Other	22,808	20,033	2,205	449	120	-	
37	TOTAL OPERATING REVENUE	1,085,476	604,453	72,778	385,108	7,573	35,564	

TAMPA ELECTRIC COMPANY  
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY  
 (000's)  
 OPERATION & MAINTENANCE EXPENSES - O&M

PROPOSED RATE STRUCTURE  
 PROD. CAP. ALLOC. METHOD: 12CP & 50% AD  
 PROJECTED CALENDAR YEAR 2014; FULLY ADJUSTED DATA  
 MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED

LINE NO.	FPSC JURIS	RS	GS	GSD	LS ENERGY	LS FACILITIES	ALLOC FACTOR
1							
<b>FUEL &amp; POWER TRANSACTIONS</b>							
2	DEM	-	-	-	-	-	201
3	EGY	-	-	-	-	-	201
4	EGY	-	-	-	-	-	201
5							
6	DEM	-	-	-	-	-	128
7	EGY	9,301	4,350	521	4,318	112	201
8							
9							
10	DEM	-	-	-	-	-	
11	EGY	9,301	4,350	521	4,318	112	
12							
13							
14							
<b>PRODUCTION O&amp;M</b>							
15	DEM	52,986	27,076	3,097	22,478	345	128
16	EGY	73,712	34,472	4,127	34,223	889	201
17		126,709	61,548	7,224	56,702	1,234	
18							
19							
<b>TRANSMISSION O&amp;M</b>							
20	DEM	1,894	922	105	765	12	128
21							
22	DEM	1,839	1,019	112	706	2	117
23							
24							
25							
26	DEM	6,741	3,735	410	2,568	6	117
27	DEM	3,170	1,757	193	1,217	3	117
28		9,911	5,492	603	3,806	9	
29							
30		13,554	7,433	821	5,277	23	

PROPOSED RATE STRUCTURE  
PROD. CAP. ALLOC. METHOD: 12CP & 50% AD  
PROJECTED CALENDAR YEAR 2014; FULLY ADJUSTED DATA  
MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED

TAMPA ELECTRIC COMPANY  
ALLOCATED CLASS COST OF SERVICE & ROR STUDY  
(000%)  
OPERATION & MAINTENANCE EXPENSES - O&M

LINE NO.	FPSC JURIS	RS	GS	GSD	LS ENERGY	LS FACILITIES	ALLOC. FACTOR
31	DEM	4,132	2,445	234	1,393	59	105
32	CUST	1,597	-	-	-	1,597	310
33	DEM	14,064	8,318	797	4,739	199	105
34	CUST	8,606	7,557	832	172	45	418
35	DEM	1,656	1,302	130	410	15	106
36	CUST	498	437	48	10	3	420
37	CUST	26,610	17,614	1,807	5,330	262	1,597
38	CUST	2,838	1,680	161	957	40	310
39	CUST	281	246	27	6	1	105
40	DEM	1,244	873	87	275	10	418
41	CUST	123	108	12	2	1	106
42	CUST	4,486	2,907	287	1,240	52	420
43	DEM	338	237	24	75	3	106
44	CUST	107	94	10	2	1	420
45	CUST	7,533	6,616	728	148	40	420
46	CUST	4,862	3,570	672	639	1	308
47	CUST	45	-	-	45	-	309
48	CUST	3,152	-	-	-	3,152	310
49	DEM	24,461	14,855	1,433	7,849	325	-
50	CUST	26,822	18,629	2,330	1,024	92	4,749
51	CUST	51,284	33,484	3,762	8,873	417	4,749
52	DEM	54,800	27,998	3,203	23,243	357	-
53	EGY	73,712	34,472	4,127	34,223	869	-
54	DEM	1,839	1,019	112	706	2	-
55	DEM	9,911	5,492	603	3,806	8	-
56	DEM	21,023	12,443	1,192	7,090	298	-
57	DEM	3,438	2,412	240	759	27	-
58	CUST	26,822	18,629	2,330	1,024	92	4,749
59	CUST	191,546	102,465	11,807	70,851	1,674	4,749
60	DEM	54,800	27,998	3,203	23,243	357	-
61	EGY	73,712	34,472	4,127	34,223	869	-
62	DEM	1,839	1,019	112	706	2	-
63	DEM	9,911	5,492	603	3,806	8	-
64	DEM	21,023	12,443	1,192	7,090	298	-
65	DEM	3,438	2,412	240	759	27	-
66	CUST	26,822	18,629	2,330	1,024	92	4,749
67	CUST	191,546	102,465	11,807	70,851	1,674	4,749

PROPOSED RATE STRUCTURE  
 PROD. CAP. ALLOC. METHOD: 12CP & 50% AD  
 PROJECTED CALENDAR YEAR 2014; FULLY ADJUSTED DATA  
 MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED

TAMPA ELECTRIC COMPANY  
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY  
 ('000's)

OPERATION & MAINTENANCE EXPENSES - O&M

LINE NO.		FPSC JURIS	RS	GS	GSD	LS ENERGY	LS FACILITIES	ALLOC. FACTOR	
72	<b>PLUS: OTHER CUSTOMER O&amp;M</b>								
73	Uncollectible	CUST	3,970	2,184	264	1,358	27	135	507
74	Billing & Records	CUST	24,924	21,886	2,409	497	131	-	412
75	Meter Reading	CUST	2,685	1,411	934	339	0	-	311
76	Cust Svc & Info	CUST	1,267	1,113	122	25	7	-	412
77	Sales	CUST	1,360	1,194	131	27	7	-	412
78	TOTAL OTHER CUSTOMER O&M		34,206	27,788	3,862	2,248	173	135	
79									
80	<b>PLUS: ADMIN &amp; GENERAL O&amp;M (EXCL. STORM ACCRUAL)</b>								
81	Production	DEM	40,901	20,897	2,390	17,348	286	-	128
82	Production	EGY	28,975	13,551	1,622	13,453	350	-	201
83	Transmission	DEM	990	549	60	380	1	-	117
84	Subtransmission	DEM	5,097	2,824	310	1,957	5	-	117
85	Distribution Primary	DEM	10,652	6,305	604	3,592	151	-	105
86	Distribution Secondary	DEM	1,968	1,380	138	434	15	-	106
87	Distribution	CUST	13,714	9,525	1,191	523	47	2,428	607
88	Other	CUST	18,830	16,535	1,820	376	99	-	412
89	TOTAL ADMIN & GENERAL O&M		121,127	71,565	8,136	38,064	934	2,428	
90									
91	<b>PLUS: ADMIN &amp; GENERAL (STORM ACCRUAL ONLY)</b>								
92	Production	DEM	1,440	736	84	611	9	-	128
93	Production	EGY	-	-	-	-	-	-	204
94	Transmission	DEM	135	75	8	52	0	-	817
95	Subtransmission	DEM	265	147	16	102	0	-	817
96	Distribution Primary	DEM	2,192	1,297	124	739	31	-	105
97	Distribution Secondary	DEM	1,567	1,099	110	346	12	-	106
98	Distribution	CUST	2,401	1,668	209	92	8	425	607
99	Other	CUST	-	-	-	-	-	-	412
100	TOTAL ADMIN & GENERAL STORM ACCRUAL		8,000	5,022	551	1,941	61	425	
101	SUBTOTAL ADMIN & GENERAL O&M		129,127	76,586	8,687	40,005	995	2,853	
102									
103	<b>EQUALS: O&amp;M EXP LESS FUEL &amp; POWER TRANS</b>								
104	Production	DEM	97,142	49,630	5,677	41,202	632	-	
105	Production	EGY	102,688	48,023	5,749	47,676	1,239	-	
106	Transmission	DEM	2,964	1,642	180	1,138	3	-	
107	Subtransmission	DEM	15,273	8,463	930	5,865	14	-	
108	Distribution Primary	DEM	33,867	20,045	1,921	11,421	480	-	
109	Distribution Secondary	DEM	6,973	4,891	488	1,540	55	-	
110	Distribution	CUST	42,938	29,821	3,729	1,639	146	7,602	
111	Other	CUST	53,036	44,323	5,682	2,623	272	135	
112									
113	TOTAL O&M EXPENSE (EXCL. FUEL & POWER TRANS.)		354,880	206,840	24,356	113,104	2,842	7,737	
114									
115	<b>EQUALS: O&amp;M EXP PLUS FUEL &amp; POWER TRANS</b>								
116	Production	DEM	97,142	49,630	5,677	41,202	632	-	
117	Production	EGY	111,989	52,373	6,270	51,995	1,351	-	
118	Transmission	DEM	2,964	1,642	180	1,138	3	-	
119	Subtransmission	DEM	15,273	8,463	930	5,865	14	-	
120	Distribution Primary	DEM	33,867	20,045	1,921	11,421	480	-	
121	Distribution Secondary	DEM	6,973	4,891	488	1,540	55	-	
122	Distribution	CUST	42,938	29,821	3,729	1,639	146	7,602	
123	Other	CUST	53,036	44,323	5,682	2,623	272	135	
124	TOTAL O&M EXPENSE (INCL. FUEL & POWER TRANS.)		364,181	211,190	24,877	117,423	2,954	7,737	

81

TAMPA ELECTRIC COMPANY  
 DOCKET NO. 130040-EI  
 CLASS COST OF SERVICE STUDIES  
 METHOD: 12CP & 50% AD - PROPOSED  
 WITNESS: ASHBURN  
 PAGE 6 OF 75  
 FILED: 04/05/2013

TAMPA ELECTRIC COMPANY  
ALLOCATED CLASS COST OF SERVICE & ROR STUDY  
(000's)

PROPOSED RATE STRUCTURE  
PROD. CAP. ALLOC. METHOD: 12CP & 50% AD  
PROJECTED CALENDAR YEAR 2014; FULLY ADJUSTED DATA  
MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED

DEPRECIATION EXPENSE - DEPRE

LINE NO.		FPSC JURIS	RS	GS	GSD	LS ENERGY	LS FACILITIES	ALLOC. FACTOR
1	PRODUCTION DEPRECC EXPENSE							
2	Production Demand	DEM	51,110	5,846	42,430	651	-	128
3	Production Energy	EGY	7,227	871	7,227	188	-	201
4	TOTAL PRODUCTION DEPRE EXPENSE		58,389	6,718	49,657	839	-	
5								
6								
7	TRANSMISSION DEPRECC EXPENSE							
8	Step-Up Substations	DEM	618	71	513	8	-	128
9	High-Volt Transmission	DEM	3,124	343	2,165	5	-	117
10								
11	Subtransmission							
12	Substations	DEM	2,218	244	1,537	4	-	117
13	Lines	DEM	3,825	420	2,651	7	-	117
14								
15	Subtransmission		6,043	664	4,188	10	-	
16								
17	TOTAL TRANSMISSION DEPRECC EXPENSE		9,785	1,078	6,865	24	-	

TAMPA ELECTRIC COMPANY  
ALLOCATED CLASS COST OF SERVICE & ROR STUDY  
(000's)

PROPOSED RATE STRUCTURE  
PROD. CAP. ALLOC. METHOD: 12CP & 50% AD  
PROJECTED CALENDAR YEAR 2014; FULLY ADJUSTED DATA  
MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED

DEPRECIATION EXPENSE - DEP'RE

LINE NO.	DESCRIPTION	FPSC JURIS	RS	GS	GSD	LS ENERGY	LS FACILITIES	ALLOC. FACTOR
18	<b>DISTRIBUTION DEPREC EXPENSE</b>							
19	Substations	DEM	5,050	2,989	286	1,703	72	105
20	Poles Direct	CUST	1,021	-	-	-	-	310
21	Poles Primary	DEM	3,433	2,032	195	1,158	49	105
22	Poles Primary (MDS)	CUST	6,103	5,359	590	122	32	418
23	Poles Secondary	DEM	149	105	33	105	1	106
24	Poles Secondary (MDS)	CUST	266	233	28	5	1	420
25	TOTAL POLES		10,972	7,730	821	1,318	83	1,021
26	OH Lines Direct	CUST	180	-	-	-	-	310
27	OH Lines Primary	DEM	5,495	3,252	312	1,853	78	105
28	OH Lines Primary (MDS)	CUST	543	477	53	11	3	418
29	OH Lines Secondary	DEM	940	659	66	207	7	106
30	OH Lines Secondary (MDS)	CUST	83	82	9	2	0	420
31	TOTAL OH LINES		7,250	4,470	439	2,073	89	180
32	UG Lines Direct	CUST	-	-	-	-	-	310
33	UG Lines Primary	DEM	6,413	3,795	364	2,163	91	105
34	UG Lines Primary (MDS)	CUST	634	557	61	13	3	418
35	UG Lines Secondary	DEM	2,811	1,972	197	621	22	106
36	UG Lines Secondary (MDS)	CUST	10,136	8,588	648	2,801	118	420
37	Transformers	DEM	18,595	11,641	1,180	3,664	130	105
38	Transformers (MDS)	CUST	5,240	4,603	507	103	28	420
39	Services	CUST	5,911	5,192	572	116	31	420
40	Meters	CUST	5,767	4,218	794	754	1	308
41	Interruption Equipment	CUST	44	-	-	44	-	309
42	Street Lighting	CUST	9,541	-	-	-	-	310
43	Total Distribution Expense	DEM	40,885	26,445	2,589	11,402	450	-
44	Distribution Expense	CUST	35,622	20,966	2,638	1,176	102	10,741
45	TOTAL DISTRIBUTION DEPREC EXPENSE		76,508	47,411	5,227	12,577	551	10,741
46	<b>PROD. TRANS &amp; DIST DEPREC EXPENSE</b>							
47	Production	DEM	101,248	51,728	5,917	42,943	659	-
48	Transmission	EGY	15,565	7,279	871	7,227	188	-
49	Subtransmission	DEM	5,638	3,124	343	2,165	5	-
50	Distribution Primary	DEM	10,905	8,043	664	4,188	10	-
51	Distribution Secondary	DEM	20,381	12,069	1,166	6,876	289	-
52	Other	DEM	20,495	14,376	4,525	1,4376	160	-
53	TOTAL PROD. TRANS & DIST DEPREC EXP	CUST	35,822	20,966	2,638	1,176	102	10,741
54	TOTAL PROD. TRANS & DIST DEPREC EXP		209,863	115,585	13,023	69,100	1,414	10,741

PROPOSED RATE STRUCTURE  
PROD. CAP. ALLOC. METHOD: 12CP & 50% AD  
PROJECTED CALENDAR YEAR 2014; FULLY ADJUSTED DATA  
MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED

TAMPA ELECTRIC COMPANY  
ALLOCATED CLASS COST OF SERVICE & ROR STUDY  
(000's)

DEPRECIATION EXPENSE - DEPREE

LINE NO.	FPSC JURIS	RS	GS	GSD	LS ENERGY	LS FACILITIES	ALLOC. FACTOR
67	DEM	643	329	38	273	4	128
68	EGY	471	220	26	219	6	201
70	DEM	227	126	14	87	0	117
71	DEM	113	62	7	43	0	117
72	DEM	483	282	28	166	7	105
73	DEM	263	185	18	58	2	106
74	CUST	212	135	18	6	1	907
75	CUST	377	331	36	8	2	412
76							
77		2,800	1,680	184	860	22	54
78							
79	DEM	113	58	7	48	1	128
80	EGY	-	-	-	-	-	201
81	DEM	-	-	-	-	-	117
82	DEM	-	-	-	-	-	117
83	DEM	-	-	-	-	-	105
84	DEM	-	-	-	-	-	106
85	DEM	-	-	-	-	-	907
86	CUST	-	-	-	-	-	412
87	CUST	-	-	-	-	-	
88							
89		113	58	7	48	1	
90							
91	DEM	5,906	3,017	345	2,505	38	128
92	EGY	5,352	2,503	300	2,485	65	201
93	DEM	162	90	10	62	0	117
94	DEM	838	465	51	322	1	117
95	DEM	1,848	1,094	105	623	26	105
96	DEM	308	217	22	68	2	106
97	DEM	2,410	1,535	183	67	8	907
98	CUST	4,278	3,758	414	85	23	412
99	CUST						
100							
101		21,106	12,678	1,429	6,218	163	618
102							
103	DEM	107,809	55,131	6,306	45,769	702	
104	EGY	21,389	10,003	1,198	9,831	258	
105	DEM	6,027	3,340	367	2,314	6	
106	DEM	11,857	6,571	722	4,553	11	
107	DEM	22,731	13,454	1,288	7,666	322	
108	DEM	21,067	14,776	1,473	4,652	165	
109	DEM	38,245	22,636	2,835	1,249	111	
110	CUST	4,656	4,088	450	93	25	
111	CUST						
112							
113		233,881	130,001	14,641	76,226	1,600	11,413



PROPOSED RATE STRUCTURE  
PROD. CAP. ALLOC. METHOD: 12CP & 50% AD  
PROJECTED CALENDAR YEAR 2014; FULLY ADJUSTED DATA  
MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED

TAMPA ELECTRIC COMPANY  
ALLOCATED CLASS COST OF SERVICE & ROR STUDY  
(000's)

TAXES OTHER THAN INCOME TAXES - TXOTH

LINE NO.	FPSC JURIS	RS	GS	GSD	LS ENERGY	LS FACILITIES	ALLOC. FACTOR
<b>PAYROLL TAXES</b>							
1	DEM	3,274	1,673	191	1,399	21	128
2	EGY	2,968	1,388	166	1,378	36	201
3	DEM	90	5	5	35	0	117
4	DEM	486	258	28	179	0	117
5	DEM	1,024	605	58	345	15	105
6	DEM	171	120	12	38	1	106
7	DEM	1,356	851	101	37	5	907
8	CUST	2,373	2,083	229	47	12	412
9	CUST	11,702	7,029	792	3,448	91	342
10							
11							
12							
<b>PLUS: PROPERTY TAXES</b>							
13	DEM	25,219	12,885	1,474	10,696	164	128
14	EGY	4,948	2,314	277	2,297	60	201
15	DEM	1,759	974	107	675	2	117
16	DEM	3,478	1,927	212	1,335	3	117
17	DEM	6,234	3,690	354	2,102	88	105
18	DEM	4,316	3,027	302	953	34	106
19	DEM	6,767	4,309	513	188	23	907
20	CUST	421	370	41	8	2	412
21		53,141	29,486	3,279	18,256	376	1,734
22							
23							
<b>PLUS: OTHER TAXES</b>							
24	DEM	100	51	6	42	1	128
25	EGY	20	9	1	9	0	201
26	DEM	7	4	0	3	0	117
27	DEM	8	1	1	6	0	117
28	DEM	23	14	1	8	0	105
29	DEM	15	10	1	3	0	106
30	DEM	20	13	2	1	0	907
31	CUST	1	1	0	0	0	412
32		202	111	12	72	1	5
33							
34							
<b>EQUALS: NON-REVENUE TAXES</b>							
35	DEM	28,593	14,608	1,671	12,128	188	128
36	EGY	7,936	3,711	444	3,684	96	201
37	DEM	1,856	1,028	113	713	2	117
38	DEM	3,958	2,193	241	1,520	4	117
39	DEM	7,262	4,310	413	2,456	103	105
40	DEM	4,502	3,158	315	994	35	106
41	DEM	8,124	5,173	616	226	28	907
42	CUST	2,795	2,454	270	56	15	412
43	CUST	85,044	36,636	4,093	21,776	468	2,081
44							

TAMPA ELECTRIC COMPANY  
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY  
 (000's)

PROPOSED RATE STRUCTURE  
 PROD. CAP. ALLOC. METHOD: 12CP & 50% AD  
 PROJECTED CALENDAR YEAR 2014; FULLY ADJUSTED DATA  
 MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED

TAXES OTHER THAN INCOME TAXES - TXOTH

LINE NO.	DESCRIPTION	FPSC JURIS	RS	GS	GSD	LS ENERGY	LS FACILITIES	ALLOC. FACTOR
45	REGULATORY ASSESSMENT FEE							
46	Production	DEM	367	21	156	2	-	128
47	Production	EGY	74	4	34	1	-	204
48	Transmission	DEM	28	2	11	0	-	117
49	Subtransmission	DEM	56	3	22	0	-	117
50	Distribution Primary	DEM	85	5	29	1	-	105
51	Distribution Secondary	DEM	38	4	12	0	-	106
52	Distribution	CUST	75	6	2	0	19	907
53	Other	CUST	4	0	0	0	-	412
54	TOTAL REGULATORY ASSESSMENT FEE		744	45	265	5	19	
55								
56								
57	EQUALS: TAXES OTHER THAN INCOME							
58	Production	DEM	28,980	1,692	12,293	188	-	
59	Production	EGY	8,010	448	3,719	97	-	
60	Transmission	DEM	1,883	115	723	2	-	
61	Subtransmission	DEM	4,014	244	1,541	4	-	
62	Distribution Primary	DEM	7,367	418	2,484	105	-	
63	Distribution Secondary	DEM	4,556	319	1,008	36	-	
64	Distribution	CUST	8,199	622	228	28	2,100	
65	Other	CUST	2,799	271	56	15	-	
66								
67	TOTAL TAXES OTHER THAN INCOME		65,789	4,129	22,041	473	2,100	



TAMPA ELECTRIC COMPANY  
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY  
 (000's)

PROPOSED RATE STRUCTURE  
 PROD. CAP. ALLOC. METHOD: 12CP & 50% AD  
 PROJECTED CALENDAR YEAR 2014; FULLY ADJUSTED DATA  
 MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED

INCOME TAXES - INCTX

LINE NO.	DESCRIPTION	FJSC JURIS	RS	GS	GSD	LS ENERGY	LS FACILITIES	ALOC. FACTOR
39	LESS: AMORTIZATION EXPENSE							
40	Production	DEM	-	-	-	-	-	-
41	Production	EGY	-	-	-	-	-	-
42	Transmission	DEM	-	-	-	-	-	-
43	Subtransmission	DEM	-	-	-	-	-	-
44	Distribution Primary	DEM	-	-	-	-	-	-
45	Distribution Secondary	DEM	-	-	-	-	-	-
46	Distribution	CUST	-	-	-	-	-	-
47	Other	CUST	-	-	-	-	-	-
48	TOTAL AMORTIZATION EXPENSE							
49								
50	LESS: TAXES OTHER THAN INCOME							
51	Production	DEM	14,796	1,692	12,263	188	-	-
52	Production	EGY	3,746	448	3,718	97	-	-
53	Transmission	DEM	1,863	115	723	2	-	-
54	Subtransmission	DEM	2,224	244	1,541	4	-	-
55	Distribution Primary	DEM	4,360	418	2,484	105	-	-
56	Distribution Secondary	DEM	3,196	319	1,006	36	-	-
57	Distribution	CUST	5,221	622	228	28	2,100	
58	Other	CUST	2,799	271	56	15	-	-
59	TOTAL TAXES OTHER THAN INCOME		37,045	4,129	22,041	473	2,100	
60								
61	LESS: LOSS ON DISPOSITION & MISC							
62	Production	DEM	(63)	(32)	(4)	(27)	(0)	128
63	Production	EGY	(12)	(6)	(1)	(6)	(0)	201
64	Transmission	DEM	(4)	(2)	(0)	(2)	(0)	117
65	Subtransmission	DEM	(8)	(5)	(3)	(0)	(0)	117
66	Distribution Primary	DEM	(15)	(9)	(1)	(5)	(0)	105
67	Distribution Secondary	DEM	(11)	(8)	(1)	(2)	(0)	106
68	Distribution	CUST	(17)	(11)	(1)	(0)	(0)	907
69	Other	CUST	(1)	(1)	(0)	(0)	(0)	412
70	TOTAL OTHER EXPENSES		(132)	(73)	(8)	(45)	(1)	
71								
72	EQUALS: OPERATING INCOME							
73	Sales	REV	1,041,408	572,983	69,356	356,371	7,204	35,484
74	Production	DEM	(232,747)	(118,912)	(13,602)	(96,718)	(1,515)	-
75	Production	EGY	(133,037)	(62,232)	(7,451)	(61,750)	(1,605)	-
76	Transmission	DEM	(9,866)	(5,356)	(589)	(3,712)	(9)	-
77	Subtransmission	DEM	(30,789)	(17,062)	(1,875)	(11,623)	(29)	-
78	Distribution Primary	DEM	(54,422)	(32,211)	(3,046)	(18,363)	(772)	-
79	Distribution Secondary	DEM	(32,255)	(22,626)	(2,255)	(7,122)	(252)	-
80	Distribution	CUST	(89,094)	(57,469)	(7,162)	(3,107)	(284)	(21,032)
81	Other	CUST	(37,682)	(30,836)	(4,197)	(2,323)	(191)	(135)
82	TOTAL OPERATING INCOME		421,757	226,290	29,139	149,464	2,547	14,317

TAMPA ELECTRIC COMPANY  
ALLOCATED CLASS COST OF SERVICE & ROR STUDY  
(000's)

PROPOSED RATE STRUCTURE  
PROD. CAP. ALLOC. METHOD: 12CP & 50% AD  
PROJECTED CALENDAR YEAR 2014; FULLY ADJUSTED DATA  
MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED

INCOME TAXES - INCTX

LINE NO.	FPSC JURIS	RS	GS	GSD	LS ENERGY	LS FACILITIES	ALLOC. FACTOR
83							
	<b>LESS: INTEREST EXPENSE</b>						
84	DEM	42,247	21,584	2,469	17,919	-	128
85	EGY	8,549	3,998	478	3,969	-	201
86	DEM	3,114	1,726	190	1,186	-	117
87	DEM	6,350	3,619	387	2,438	-	117
88	DEM	9,821	5,813	557	3,312	-	105
89	DEM	6,236	4,375	436	1,377	-	106
90	CUST	8,688	5,531	659	242	2,225	907
91	CUST	484	434	48	-	-	412
92		85,497	46,979	5,223	30,463	607	
93						2,225	
94							
	<b>PLUS: PERMANENT TIMING DIFFERENCES</b>						
95	DEM	284	145	17	121	-	128
96	EGY	58	27	3	27	-	201
97	DEM	21	12	1	8	-	117
98	DEM	43	24	3	16	-	117
99	DEM	66	39	4	22	-	105
100	DEM	42	29	3	9	-	106
101	CUST	58	37	4	2	15	907
102	CUST	3	3	0	0	-	412
103		575	316	35	205	4	
104						15	
	<b>EQUALS: FLORIDA TAXABLE INCOME</b>						
105	REV	1,041,408	572,993	69,356	356,371	7,204	35,484
106	DEM	(274,709)	(140,351)	(16,054)	(116,516)	(1,788)	-
107	EGY	(141,529)	(66,203)	(7,926)	(65,692)	(1,707)	-
108	DEM	(12,759)	(7,071)	(777)	(4,900)	(12)	-
109	DEM	(37,096)	(20,557)	(2,259)	(14,245)	(95)	-
110	DEM	(84,177)	(37,985)	(3,639)	(21,643)	(910)	-
111	DEM	(36,449)	(26,971)	(2,688)	(8,489)	(301)	-
112	DEM	(97,681)	(62,963)	(7,816)	(3,347)	(313)	(23,242)
113	CUST	(38,173)	(31,266)	(4,245)	(2,333)	(194)	(135)
114	CUST	396,835	179,627	23,951	119,206	1,943	12,107
115							
116							
	<b>RESULTS: FLORIDA INCOME TAX @ 0.055</b>						
117	REV	57,277	31,515	3,815	19,800	396	1,952
118	DEM	(15,109)	(7,719)	(883)	(6,408)	(98)	-
119	EGY	(7,784)	(3,641)	(436)	(3,613)	(94)	-
120	DEM	(702)	(389)	(43)	(269)	(1)	-
121	DEM	(2,040)	(1,131)	(200)	(783)	(2)	-
122	DEM	(2,115)	(1,483)	(148)	(467)	(17)	-
123	DEM	(2,089)	(2,089)	(200)	(1,190)	(50)	-
124	DEM	(2,115)	(1,483)	(148)	(467)	(17)	-
125	CUST	(2,089)	(1,720)	(233)	(128)	(11)	(1,278)
126	CUST	18,526	9,879	1,317	6,956	107	(7)
127							686

PROPOSED RATE STRUCTURE  
 PROD. CAP. ALLOC. METHOD: 12CP & 50% AD  
 PROJECTED CALENDAR YEAR 2014; FULLY ADJUSTED DATA  
 MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED

TAMPA ELECTRIC COMPANY  
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY  
 (000's)

PAGE 15

INCOME TAXES - INCTX

LINE NO.		FPSC JURIS	RS	GS	GSD	LS ENERGY	LS FACILITIES	ALLOC. FACTOR	
128	<b>EQUALS: FEDERAL TAXABLE INCOME</b>								
129	Sales	REV	984,131	541,478	65,541	336,771	6,808	33,632	
130	Production	DEM	(259,800)	(132,631)	(15,171)	(110,108)	(1,689)	-	
131	Production	EGY	(133,745)	(62,562)	(7,490)	(62,078)	(1,614)	-	
132	Transmission	DEM	(12,058)	(6,682)	(734)	(4,630)	(11)	-	
133	Subtransmission	DEM	(35,055)	(19,426)	(2,135)	(13,481)	(33)	-	
134	Distribution Primary	DEM	(60,648)	(35,896)	(3,439)	(20,453)	(860)	-	
135	Distribution Secondary	DEM	(36,335)	(25,488)	(2,540)	(8,022)	(284)	-	
136	Distribution	CUST	(92,309)	(59,500)	(7,387)	(3,183)	(296)	(21,964)	
137	Other	CUST	(36,073)	(29,547)	(4,011)	(2,294)	(183)	(128)	
138	TOTAL FEDERAL TAXABLE INCOME		318,309	169,748	22,834	112,650	1,836	11,441	
139	<b>RESULTS: FEDERAL INCOME TAX @ 0.35</b>								
141	Sales	REV	344,446	189,517	22,939	117,870	2,383	11,736	
142	Production	DEM	(90,860)	(46,421)	(5,310)	(38,538)	(591)	-	
143	Production	EGY	(46,811)	(21,897)	(2,622)	(21,728)	(565)	-	
144	Transmission	DEM	(4,220)	(2,339)	(257)	(1,621)	(4)	-	
145	Subtransmission	DEM	(12,269)	(6,799)	(747)	(4,711)	(12)	-	
146	Distribution Primary	DEM	(21,227)	(12,563)	(1,204)	(7,158)	(301)	-	
147	Distribution Secondary	DEM	(12,717)	(8,921)	(889)	(2,808)	(99)	-	
148	Distribution	CUST	(32,308)	(20,825)	(2,585)	(1,107)	(104)	(7,887)	
149	Other	CUST	(12,628)	(10,341)	(1,404)	(772)	(64)	(45)	
150	TOTAL FEDERAL INCOME TAX		111,408	59,412	7,922	39,427	643	4,004	
151	<b>ADJ. TO INCOME TAXES (True-ups, Excess Deferred &amp; ITC)</b>								
153	Production	DEM	(333)	(170)	(19)	(141)	(2)	-	128
154	Production	EGY	(67)	(31)	(4)	(31)	(1)	-	201
155	Transmission	DEM	(25)	(14)	(1)	(9)	(0)	-	117
156	Subtransmission	DEM	(50)	(28)	(3)	(19)	(0)	-	117
157	Distribution Primary	DEM	(77)	(48)	(4)	(26)	(1)	-	105
158	Distribution Secondary	DEM	(49)	(34)	(3)	(11)	(0)	-	106
159	Distribution	CUST	(68)	(44)	(5)	(2)	(0)	(18)	907
160	Other	CUST	(4)	(3)	(0)	(0)	(0)	-	412
161	TOTAL ADJUSTMENT TO INCOME TAXES		(673)	(370)	(41)	(240)	(5)	(18)	
162	<b>TOTAL INCOME TAXES (FED. STATE, &amp; ADJ.)</b>								
164	Sales	REV	401,723	221,032	26,754	137,470	2,779	13,688	
166	Production	DEM	(106,302)	(54,310)	(6,212)	(45,087)	(692)	-	
167	Production	EGY	(54,662)	(25,569)	(3,061)	(25,372)	(659)	-	
168	Transmission	DEM	(4,946)	(2,741)	(301)	(1,899)	(5)	-	
169	Subtransmission	DEM	(14,360)	(7,957)	(874)	(5,514)	(14)	-	
170	Distribution Primary	DEM	(24,834)	(14,698)	(1,408)	(8,375)	(352)	-	
171	Distribution Secondary	DEM	(14,881)	(10,439)	(1,040)	(3,286)	(116)	-	
172	Distribution	CUST	(37,749)	(24,332)	(3,020)	(1,283)	(121)	(8,983)	
173	Other	CUST	(14,729)	(12,064)	(1,638)	(900)	(75)	(52)	
174	<b>TOTAL INCOME TAXES</b>								
175			129,261	68,921	9,198	45,744	745	4,653	

96

TAMPA ELECTRIC COMPANY  
 DOCKET NO. 130040-EI  
 CLASS COST OF SERVICE STUDIES  
 METHOD: 12CP & 50% AD - PROPOSED  
 WITNESS: ASHBURN  
 PAGE 15 OF 75  
 FILED: 04/05/2013

TAMPA ELECTRIC COMPANY  
ALLOCATED CLASS COST OF SERVICE & ROR STUDY  
(000's)

PROPOSED RATE STRUCTURE  
PROD. CAP. ALLOC. METHOD: 12CP & 50% AD  
PROJECTED CALENDAR YEAR 2014; FULLY ADJUSTED DATA  
MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED

PLANT IN SERVICE - PLTSVC

LINE NO.		FPSC JURIS	RS	GS	GSD	LS ENERGY	LS FACILITIES	ALLOC. FACTOR
1	PRODUCTION PLANT							
2	Production Demand	2,888,919	1,527,060	174,875	1,267,733	19,451	-	128
3	Production Energy	655,107	259,602	31,080	257,727	6,698	-	201
4	TOTAL PRODUCTION PLANT	3,544,026	1,786,662	205,755	1,525,460	26,149	-	
5								
6	TRANSMISSION PLANT							
7	Step-Up Substations	49,165	25,119	2,873	20,853	320	-	128
8	High-Volt Substations & Lines	202,477	112,203	12,329	77,752	192	-	117
9	Subtransmission							
10	Substations	183,702	101,799	11,186	70,543	174	-	117
11	Lines	215,808	119,591	13,141	82,871	205	-	117
12	TOTAL TRANSMISSION PLANT	399,510	221,390	24,327	153,414	378	-	
13								
14								
15								
16								
17		851,151	358,712	39,530	252,019	891	-	

TAMPA ELECTRIC COMPANY  
ALLOCATED CLASS COST OF SERVICE & ROR STUDY  
(000's)

PROPOSED RATE STRUCTURE  
PROD. CAP. ALLOC. METHOD: 12CP & 50% AD  
PROJECTED CALENDAR YEAR 2014; FULLY ADJUSTED DATA  
MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED

PLANT IN SERVICE - PLTBVC

LINE NO.	DESCRIPTION	FPSC JURIS	RS	GS	GSD	LS ENERGY	LS FACILITIES	ALLOC. FACTOR
18	DISTRIBUTION PLANT							
19	Substations	DEM	220,498	12,504	74,380	3,128	-	105
20	Poles Direct	CUST	23,228	-	-	-	23,228	310
21	Poles Primary	DEM	78,138	4,431	26,351	1,108	-	105
22	Poles Primary (MDS)	CUST	138,912	13,429	2,769	731	-	418
23	Poles Secondary	DEM	3,401	238	751	27	-	106
24	Poles Secondary (MDS)	CUST	6,046	531	119	32	-	420
25	TOTAL POLES		249,726	18,882	29,990	1,898	23,228	
26	OH Lines Direct	CUST	5,804	-	-	-	5,804	310
27	OH Lines Primary	DEM	177,357	10,058	59,811	2,516	-	105
28	OH Lines Primary (MDS)	CUST	17,541	1,696	350	92	-	418
29	OH Lines Secondary	DEM	30,335	2,121	6,698	237	-	106
30	OH Lines Secondary (MDS)	CUST	2,900	290	59	16	-	420
31	TOTAL OH LINES		234,037	14,165	66,918	2,861	5,804	
32	UG Lines Direct	CUST	-	-	-	-	-	310
33	UG Lines Primary	DEM	257,885	14,613	88,900	3,855	-	105
34	UG Lines Primary (MDS)	CUST	25,485	2,464	508	134	-	418
35	UG Lines Secondary	DEM	112,959	7,898	24,941	883	-	106
36	UG Lines Secondary (MDS)	CUST	11,172	1,080	220	59	-	420
37	TOTAL UG LINES		407,301	26,055	112,569	4,732	-	
38	Transformers	DEM	377,975	26,427	83,454	2,956	-	106
39	Transformers (MDS)	CUST	119,360	11,541	2,352	628	-	420
40	Services	CUST	194,385	18,795	3,830	1,023	-	420
41	Meters	CUST	80,375	11,063	10,513	21	-	308
42	Interruptible Equipment	CUST	1,843	-	1,843	-	-	309
43	Street Lighting	CUST	178,898	-	-	-	178,898	310
44	Distribution Plant	DEM	1,258,348	78,280	363,266	14,511	-	106
45	Distribution Plant	CUST	803,651	60,942	22,362	2,736	205,931	420
46	TOTAL DISTRIBUTION PLANT		2,062,199	139,232	385,628	17,247	205,931	
47	PROD. TRANS. & DIST. PLANT							
48	Production	DEM	3,038,084	177,548	1,288,586	19,771	-	105
49	Production	EGY	555,107	269,602	257,727	8,898	-	105
50	Transmission	DEM	202,477	112,203	77,752	192	-	418
51	Subtransmission	DEM	399,510	24,327	163,414	379	-	106
52	Distribution Primary	DEM	733,678	434,242	247,422	10,407	-	420
53	Distribution Secondary	DEM	524,670	36,683	115,843	4,103	-	308
54	Distribution	CUST	803,851	60,942	22,362	2,736	205,931	420
55	Other	CUST	-	-	-	-	-	310
56	TOTAL PROD, TRANS. & DIST PLANT		6,257,377	384,517	2,163,107	44,267	205,931	



PROPOSED RATE STRUCTURE  
 PROD. CAP. ALLOC. METHOD: 12CP & 50% AD  
 PROJECTED CALENDAR YEAR 2014; FULLY ADJUSTED DATA  
 MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED

TAMPA ELECTRIC COMPANY  
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY  
 (000's)

PAGE 18

PLANT IN SERVICE - PLTSVC

LINE NO.		FPSC JURIS	RS	GS	GSD	LS ENERGY	LS FACILITIES	ALLOC. FACTOR	
66	<u>PLUS: COMMUNICATION EQUIPMENT</u>								
67	Production	DEM	7,782	3,976	455	3,301	51	-	128
68	Production	EGY	5,700	2,666	319	2,646	69	-	201
69	Transmission	DEM	2,743	1,520	167	1,053	3	-	117
70	Subtransmission	DEM	1,361	754	83	523	1	-	117
71	Distribution Primary	DEM	5,963	3,530	338	2,011	85	-	105
72	Distribution Secondary	DEM	3,187	2,235	223	704	25	-	106
73	Distribution	CUST	2,567	1,635	195	71	9	658	907
74	Other	CUST	4,557	4,002	441	91	24	-	412
75	TOTAL COMMUNICATION EQUIPMENT		33,860	20,317	2,220	10,400	266	658	
76									
77	<u>PLUS: TRANSPORTATION EQUIPMENT</u>								
78	Production	DEM	2,027	1,035	118	860	13	-	128
79	Production	EGY	-	-	-	-	-	-	201
80	Transmission	DEM	325	180	20	125	0	-	117
81	Subtransmission	DEM	1,681	931	102	645	2	-	117
82	Distribution Primary	DEM	3,701	2,191	210	1,248	53	-	105
83	Distribution Secondary	DEM	619	434	43	137	5	-	106
84	Distribution	CUST	4,829	3,075	366	134	16	1,237	907
85	Other	CUST	8,573	7,528	829	171	45	-	412
86	TOTAL TRANSPORTATION EQUIPMENT		21,755	15,375	1,689	3,320	134	1,237	
87									
88	<u>PLUS: GENERAL &amp; INTANGIBLE</u>								
89	Production	DEM	54,800	27,998	3,203	23,243	357	-	128
90	Production	EGY	48,286	22,581	2,703	22,418	583	-	201
91	Transmission	DEM	1,814	1,005	110	897	2	-	117
92	Subtransmission	DEM	7,569	4,195	461	2,907	7	-	117
93	Distribution Primary	DEM	17,498	10,357	992	5,901	248	-	105
94	Distribution Secondary	DEM	2,789	1,957	195	616	22	-	106
95	Distribution	CUST	21,746	13,847	1,649	605	74	5,571	907
96	Other	CUST	38,700	33,983	3,741	772	204	-	412
97	TOTAL GENERAL & INTANGIBLE		193,202	115,922	13,054	57,159	1,486	5,571	
98									
99	<u>EQUALS: PLANT IN SERVICE</u>								
100	Production	DEM	3,102,693	1,585,188	181,324	1,315,990	20,191	-	
101	Production	EGY	609,093	284,849	34,102	282,792	7,350	-	
102	Transmission	DEM	207,358	114,908	12,627	79,627	197	-	
103	Subtransmission	DEM	410,121	227,270	24,973	157,488	389	-	
104	Distribution Primary	DEM	760,841	450,319	43,147	256,583	10,793	-	
105	Distribution Secondary	DEM	531,265	372,666	37,145	117,299	4,155	-	
106	Distribution	CUST	832,993	530,436	63,152	23,173	2,836	213,396	
107	Other	CUST	51,830	45,513	5,010	1,034	273	-	
108									
109	TOTAL PLANT IN SERVICE		6,508,194	3,611,150	401,480	2,233,986	46,182	213,396	

93

TAMPA ELECTRIC COMPANY  
 DOCKET NO. 130040-EI  
 CLASS COST OF SERVICE STUDIES  
 METHOD: 12CP & 50% AD - PROPOSED  
 WITNESS: ASHBURN  
 PAGE 18 OF 75  
 FILED: 04/05/2013

PROPOSED RATE STRUCTURE  
 PROD. CAP. ALLOC. METHOD: 12CP & 50% AD  
 PROJECTED CALENDAR YEAR 2014; FULLY ADJUSTED DATA  
 MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED

TAMPA ELECTRIC COMPANY  
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY  
 (000's)

PAGE 19

PLANT HELD FOR FUTURE USE - PHFFU

LINE NO.	FPSC JURIS	RS	GS	GSD	LS ENERGY	LS FACILITIES	ALLOC. FACTOR
PLANT HELD FOR FUTURE USE							
1	DEM	1,738	888	102	737	11	128
2	EGY	-	-	-	-	-	201
3	Production	9,115	5,051	555	3,500	9	117
4	DEM	17,986	9,987	1,095	6,907	17	117
5	Transmission	6,569	3,888	373	2,215	93	105
6	Distribution Primary	-	-	-	-	-	106
7	Distribution Secondary	-	-	-	-	-	907
8	Distribution	-	-	-	-	-	412
9	Other	-	-	-	-	-	-
10	CUST	-	-	-	-	-	-
11	TOTAL PLANT HELD FOR FUTURE USE	35,409	19,795	2,124	13,360	130	-

TAMPA ELECTRIC COMPANY  
 DOCKET NO. 130040-EI  
 CLASS COST OF SERVICE STUDIES  
 METHOD: 12CP & 50% AD - PROPOSED  
 WITNESS: ASHBURN  
 PAGE 19 OF 75  
 FILED: 04/05/2013



TAMPA ELECTRIC COMPANY  
ALLOCATED CLASS COST OF SERVICE & ROR STUDY  
(000's)

PROPOSED RATE STRUCTURE  
PROD. CAP. ALLOC. METHOD: 12CP & 50% AD  
PROJECTED CALENDAR YEAR 2014; FULLY ADJUSTED DATA  
MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED

ACCUMULATED RESERVE FOR DEPRECIATION - ACCDPR

LINE NO.	FPSC JURIS	RS	GS	GSD	LS ENERGY	LS FACILITIES	ALLOC. FACTOR
18							
19	DEM	51,585	2,924	17,390	731	-	105
20	Substations						
21	CUST	13,394	-	-	-	13,394	310
22	POLES Direct						
23	POLES Primary	45,056	2,555	15,194	639	-	105
24	POLES Secondary	80,100	7,743	1,596	422	-	418
25	POLES Tertiary	1,961	137	433	15	-	106
26	TOTAL POLES	143,997	10,144	17,293	1,084	13,394	420
27							
28	OH Lines Direct						
29	OH Lines Primary	87,529	4,964	29,518	1,242	2,864	310
30	OH Lines Secondary	8,857	837	173	46	-	105
31	OH Lines Tertiary	14,971	1,047	3,305	117	-	418
32	OH Lines Other	1,481	143	29	8	-	106
33	TOTAL OH LINES	116,901	6,990	33,025	1,412	2,864	420
34							
35	UG Lines Direct						
36	UG Lines Primary	66,370	3,764	22,382	941	-	310
37	UG Lines Secondary	8,564	635	131	35	-	105
38	UG Lines Tertiary	29,094	2,034	6,424	228	-	418
39	UG Lines Other	2,877	278	57	15	-	106
40	TOTAL UG LINES	104,905	6,711	28,994	1,219	-	420
41							
42	Transformers	182,140	11,336	35,799	1,268	-	106
43	Transformers (MDS)	51,202	4,951	1,009	270	-	420
44							
45	Services	90,801	8,780	1,789	478	-	420
46	Meters	26,497	3,847	3,466	7	-	308
47	Interruptible Equipment	574	-	574	-	-	309
48	Street Lighting	84,458	-	-	-	84,458	310
49							
50	Distribution Reserve	458,686	294,297	130,446	5,182	-	
51	Distribution Reserve	372,955	27,351	8,891	1,297	100,717	
52							
53	TOTAL DISTRIBUTION DEP RESE	831,641	56,112	139,337	6,479	100,717	
54							
55							
56	PROD. TRANS. & DIST RESERVE						
57	Production	1,045,171	61,081	443,303	6,802	-	
58	Production	260,366	14,578	23,756	3,142	-	
59	Transmission	61,864	3,767	43,307	59	-	
60	Subtransmission	112,776	6,867	94,484	107	-	
61	Distribution Primary	250,520	14,207	84,484	3,554	-	
62	Distribution Secondary	208,165	14,554	45,961	1,628	-	
63	Distribution Other	372,955	27,351	8,891	1,297	100,717	
64							
65	TOTAL PROD, TRANS, & DIST DEP RESE	2,311,817	142,404	770,957	16,588	100,717	

PROPOSED RATE STRUCTURE  
PROD. CAP. ALLOC. METHOD: 12CP & 50% AD  
PROJECTED CALENDAR YEAR 2014; FULLY ADJUSTED DATA  
MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED

TAMPA ELECTRIC COMPANY  
ALLOCATED CLASS COST OF SERVICE & ROR STUDY  
(000's)

ACCUMULATED RESERVE FOR DEPRECIATION - ACCDPR

LINE NO.	FPSC JURIS	RS	GS	GSD	LS ENERGY	LS FACILITIES	ALLOC. FACTOR
<b>PLUS: COMMUNICATION EQUIPMENT</b>							
67	DEM	5,199	2,656	304	2,205	34	128
68	EGY	3,808	1,781	213	1,768	46	201
70	DEM	1,832	1,015	112	704	2	117
71	DEM	909	504	55	349	1	117
72	DEM	3,884	2,358	228	1,343	57	105
73	DEM	2,129	1,493	149	470	17	106
74	CUST	1,715	1,092	130	48	6	907
75	CUST	3,044	2,673	294	61	16	412
76		22,619	13,572	1,483	6,947	177	439
77							
<b>PLUS: TRANSPORTATION EQUIPMENT</b>							
78	DEM	(2,316)	(1,183)	(135)	(882)	(15)	128
79	EGY	-	-	-	-	-	201
80	DEM	248	138	15	94	0	117
81	DEM	1,270	704	77	488	1	117
82	DEM	2,796	1,655	159	943	40	105
83	DEM	468	328	33	103	4	106
84	CUST	3,848	2,323	277	101	12	907
85	CUST	6,475	5,686	628	129	34	412
86		12,586	9,848	1,051	876	76	934
87							
88							
<b>PLUS: GENERAL &amp; INTANGIBLE</b>							
89	DEM	25,365	12,959	1,482	10,758	165	128
90	EGY	22,583	10,561	1,284	10,485	273	201
91	DEM	787	436	48	302	1	117
92	DEM	3,540	1,962	216	1,359	3	117
93	DEM	8,039	4,758	456	2,711	114	105
94	DEM	1,304	915	91	288	10	106
95	CUST	10,170	6,476	771	283	35	907
96	CUST	18,083	15,879	1,748	391	95	412
97		89,872	53,947	8,076	26,548	696	934
98							
99							
<b>EQUALS: DEPRECIATION RESERVE</b>							
100	DEM	1,073,418	548,417	62,731	455,284	6,985	-
101	EGY	286,757	134,105	16,055	133,136	3,460	-
102	DEM	84,729	35,870	3,942	24,856	61	-
103	DEM	118,495	65,664	7,216	45,503	112	-
104	DEM	285,339	157,046	15,047	88,482	3,764	-
105	DEM	212,087	145,758	14,827	48,823	1,658	-
106	CUST	388,488	244,590	28,528	9,324	1,350	104,896
107	CUST	27,602	24,238	2,658	551	145	-
108		2,438,894	1,355,688	151,014	804,958	17,537	104,898
109							
110							

PROPOSED RATE STRUCTURE  
 PROD. CAP. ALLOC. METHOD: 12CP & 50% AD  
 PROJECTED CALENDAR YEAR 2014; FULLY ADJUSTED DATA  
 MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED

TAMPA ELECTRIC COMPANY  
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY  
 ('000's)

PAGE 23

WORKING CAPITAL - WKCAP

LINE NO.		FPSC JURIS	RS	GS	GSD	LS ENERGY	LS FACILITIES	ALLOC. FACTOR
1	<b>MATERIALS &amp; SUPPLIES</b>							
2	Production	DEM	31,870	18,283	1,863	13,518	207	128
3	Production	EGY	5,823	2,723	328	2,704	70	201
4	Transmission	DEM	2,124	1,177	129	816	2	117
5	Subtransmission	DEM	4,191	2,322	255	1,609	4	117
6	Distribution Primary	DEM	7,896	4,555	436	2,596	109	105
7	Distribution Secondary	DEM	5,504	3,861	385	1,215	43	106
8	Distribution	CUST	8,433	5,370	639	235	29	907
9	Other	CUST	-	-	-	-	2,160	412
10	<b>TOTAL MATERIALS &amp; SUPPLIES</b>		<b>65,641</b>	<b>36,291</b>	<b>4,034</b>	<b>22,691</b>	<b>465</b>	<b>2,160</b>
11								
12	<b>PLUS: EXCLUSIONS</b>							
13	Production	DEM	(1,835)	(938)	(107)	(778)	(12)	128
14	Production	EGY	(360)	(168)	(20)	(167)	(4)	201
15	Transmission	DEM	(128)	(71)	(8)	(48)	(0)	117
16	Subtransmission	DEM	(253)	(140)	(15)	(97)	(0)	117
17	Distribution Primary	DEM	(454)	(269)	(26)	(153)	(6)	105
18	Distribution Secondary	DEM	(314)	(220)	(22)	(69)	(2)	106
19	Distribution	CUST	(492)	(314)	(37)	(14)	(2)	907
20	Other	CUST	(31)	(27)	(3)	(1)	(0)	412
21	<b>TOTAL CASH</b>		<b>(3,868)</b>	<b>(2,147)</b>	<b>(239)</b>	<b>(1,329)</b>	<b>(27)</b>	<b>(126)</b>
22								
23	<b>PLUS: NET ADDITIONS</b>							
24	Production	DEM	228,865	118,929	13,375	97,072	1,489	128
25	Production	EGY	44,904	21,000	2,514	20,848	542	201
26	Transmission	DEM	15,959	8,844	972	6,128	15	117
27	Subtransmission	DEM	31,561	17,490	1,922	12,120	30	117
28	Distribution Primary	DEM	56,575	33,485	3,208	19,079	803	105
29	Distribution Secondary	DEM	39,186	27,474	2,738	8,648	306	106
30	Distribution	CUST	61,410	39,105	4,856	1,708	209	907
31	Other	CUST	3,821	3,355	389	76	20	412
32	<b>TOTAL NET ADDITIONS</b>		<b>482,261</b>	<b>267,681</b>	<b>29,755</b>	<b>165,679</b>	<b>3,414</b>	<b>15,732</b>
33								
34	<b>MINUS: NET DEDUCTIONS</b>							
35	Production	DEM	276,651	141,343	16,168	117,340	1,800	128
36	Production	EGY	54,279	25,384	3,039	25,201	655	201
37	Transmission	DEM	19,291	10,690	1,175	7,408	18	117
38	Subtransmission	DEM	38,151	21,141	2,323	14,650	36	117
39	Distribution Primary	DEM	68,388	40,477	3,878	23,083	970	105
40	Distribution Secondary	DEM	47,344	33,210	3,310	10,453	370	106
41	Distribution	CUST	74,232	47,270	5,628	2,065	253	907
42	Other	CUST	4,619	4,058	446	92	24	412
43	<b>TOTAL NET DEDUCTIONS</b>		<b>582,954</b>	<b>323,571</b>	<b>35,967</b>	<b>200,272</b>	<b>4,127</b>	<b>19,017</b>

98

TAMPA ELECTRIC COMPANY  
 DOCKET NO. 130040-EI  
 CLASS COST OF SERVICE STUDIES  
 METHOD: 12CP & 50% AD - PROPOSED  
 WITNESS: ASHBURN  
 PAGE 23 OF 75  
 FILED: 04/05/2013

TAMPA ELECTRIC COMPANY  
ALLOCATED CLASS COST OF SERVICE & ROR STUDY  
(000's)

PROPOSED RATE STRUCTURE  
PROD. CAP. ALLOC. METHOD: 12CP & 50% AD  
PROJECTED CALENDAR YEAR 2014; FULLY ADJUSTED DATA  
MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED

WORKING CAPITAL - WKCAP

LINE NO.	FPSC JURIS	RS	GS	GSD	LS ENERGY	LS FACILITIES	ALLOC. FACTOR
44							
45	100,038	46,784	5,601	46,446	1,207	-	201
46	100,038	46,784	5,601	46,446	1,207	-	
47							
48	(17,751)	(9,069)	(1,037)	(7,529)	(116)	-	
49	96,125	44,954	5,382	44,629	1,160	-	
50	(1,336)	(740)	(81)	(513)	(1)	-	
51	(2,652)	(1,470)	(161)	(1,016)	(3)	-	
52	(4,570)	(2,705)	(298)	(1,541)	(65)	-	
53	(2,988)	(2,086)	(209)	(660)	(23)	-	
54	(4,882)	(3,109)	(370)	(136)	(17)	(1,251)	
55	(828)	(727)	(80)	(17)	(4)	-	
56							
57							
58	61,119	25,038	3,183	33,216	931	(1,251)	

PLUS: FUEL INVENTORY

Production EGY

TOTAL FUEL INVENTORY

EQUALS: WORKING CAPITAL (Incl. Fuel Inventory)

Production DEM  
Transmission EGY  
Subtransmission DEM  
Distribution Primary DEM  
Distribution Secondary DEM  
Distribution CUST  
Other CUST

TOTAL WORKING CAPITAL

TAMPA ELECTRIC COMPANY  
ALLOCATED CLASS COST OF SERVICE & FOR STUDY  
(000's)

PROPOSED RATE STRUCTURE  
PROD. CAP. ALLOC. METHOD: 12CP & 50% AD  
PROJECTED CALENDAR YEAR 2014; FULLY ADJUSTED DATA  
MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED

CONSTRUCTION WORK IN PROGRESS - CWIP

LINE NO.	DESCRIPTION	FPSC JURIS	RS	GS	GSD	LS ENERGY	LS FACILITIES	ALLOC. FACTOR
1	<u>PRODUCTION CWIP</u>							
2	Production Demand	128,934	65,874	7,535	54,687	839	-	128
3	Production Energy	13,412	6,272	751	6,227	162	-	201
4	TOTAL PRODUCTION CWIP	142,347	72,146	8,286	60,914	1,001	-	
5								
6	<u>TRANSMISSION CWIP</u>							
7	Step-Up Substations	-	-	-	-	-	-	128
8	Hi-Volt Transmission	7,617	4,221	464	2,825	7	-	117
9	Subtransmission Common	15,028	8,328	915	5,771	14	-	117
10	TOTAL TRANSMISSION CWIP	22,645	12,549	1,379	8,596	21	-	
11								
12								
13								
14	<u>DISTRIBUTION CWIP</u>							
15	Distribution Primary	331	196	19	112	5	-	105
16	Distribution Secondary	237	166	17	52	2	-	106
17	Distribution	363	231	27	10	1	93	907
18	TOTAL DISTRIBUTION CWIP	931	593	63	174	8	93	
19								
20								
21	<u>PROD. TRANS. &amp; DIST. CWIP</u>							
22	Production	128,934	65,874	7,535	54,687	839	-	
23	Production	13,412	6,272	751	6,227	162	-	
24	Transmission	7,617	4,221	464	2,825	7	-	
25	Subtransmission	15,028	8,328	915	5,771	14	-	
26	Distribution Primary	331	196	19	112	5	-	
27	Distribution Secondary	237	166	17	52	2	-	
28	Distribution	363	231	27	10	1	93	
29	Other	-	-	-	-	-	-	
30	TOTAL PROD. TRANS. & DIST. CWIP	165,922	85,288	9,728	69,784	1,030	93	



TAMPA ELECTRIC COMPANY  
ALLOCATED CLASS COST OF SERVICE & ROR STUDY  
(000's)  
CONSTRUCTION WORK IN PROGRESS - CWIP

PROPOSED RATE STRUCTURE  
PROD. CAP. ALLOC. METHOD: 12CP & 50% AD  
PROJECTED CALENDAR YEAR 2014; FULLY ADJUSTED DATA  
MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED

LINE NO.	FPSC JURIS	RS	GS	GSD	LS ENERGY	LS FACILITIES	ALLOC. FACTOR
31	DEM	2,301	134	976	15	-	128
32	EGY	2,086	117	968	25	-	201
33	DEM	63	4	24	0	-	117
34	DEM	327	20	126	0	-	117
35	DEM	720	41	243	10	-	105
36	DEM	120	8	27	1	-	106
37	DEM	939	71	598	3	241	907
38	CUST	1,867	161	33	9	-	412
39	Other	4,940	557	2,423	64	241	
40	TOTAL GENERAL CWIP						
41		8,224	557	2,423	64	241	
42	EQUALS TOTAL CWIP						
43	DEM	131,236	7,670	55,663	854	-	
44	EGY	15,498	868	7,195	187	-	
45	DEM	7,680	468	2,949	7	-	
46	DEM	15,355	935	5,886	15	-	
47	DEM	1,051	90	354	15	-	
48	DEM	357	25	79	3	-	
49	CUST	1,302	99	36	4	334	
50	Other	1,667	161	33	9	-	
51	TOTAL CWIP	174,146	90,228	72,207	1,094	334	
52			10,284				

PROPOSED RATE STRUCTURE  
PROD. CAP. ALLOC. METHOD: 12CP & 50% AD  
PROJECTED CALENDAR YEAR 2014; FULLY ADJUSTED DATA  
MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED

TAMPA ELECTRIC COMPANY  
ALLOCATED CLASS COST OF SERVICE & ROR STUDY  
(000's)

NET PLANT AND RATE BASE - RBASE

LINE NO.	FFSC JURIS	RS	GS	GSD	LS ENERGY	LS FACILITIES	ALLOC. FACTOR
<b>PLANT IN SERVICE</b>							
1	DEM	3,102,693	181,324	1,315,990	20,191	-	-
2	EGY	609,093	284,849	282,792	7,350	-	-
3	DEM	207,358	114,908	79,627	197	-	-
4	DEM	410,121	227,270	157,488	369	-	-
5	DEM	780,841	450,319	256,583	10,793	-	-
6	DEM	531,285	372,666	117,299	4,155	-	-
7	DEM	832,993	530,436	23,173	2,836	-	-
8	CUST	51,830	45,513	1,034	273	-	-
9	CUST	6,506,194	3,611,150	2,233,988	46,182	-	-
10			401,480			213,396	
11						213,396	
<b>PLUS: PLANT HELD FOR FUTURE USE</b>							
12	DEM	1,736	886	737	11	-	-
13	EGY	-	-	-	-	-	-
14	DEM	9,115	5,051	3,500	9	-	-
15	DEM	17,986	9,967	6,907	17	-	-
16	DEM	6,589	3,888	2,215	93	-	-
17	DEM	-	-	-	-	-	-
18	DEM	-	-	-	-	-	-
19	DEM	-	-	-	-	-	-
20	CUST	-	-	-	-	-	-
21	CUST	35,409	19,795	13,360	130	-	-
22			2,124				
23							
<b>EQUALS: TOTAL PLANT</b>							
24	DEM	3,104,431	1,586,076	1,316,727	20,202	-	-
25	EGY	609,093	284,849	282,792	7,350	-	-
26	DEM	216,474	119,960	83,127	205	-	-
27	DEM	428,107	237,237	164,395	406	-	-
28	DEM	767,411	454,207	258,798	10,866	-	-
29	DEM	531,285	372,666	117,299	4,155	-	-
30	DEM	832,993	530,436	23,173	2,836	-	-
31	Other	51,830	45,513	1,034	273	-	-
32		6,541,603	3,630,944	2,247,346	46,312	-	-
33			403,604			213,396	
<b>LESS: DEPRECIATION RESERVE</b>							
34	DEM	1,073,418	548,417	455,284	6,985	-	-
35	EGY	286,757	134,105	133,136	3,460	-	-
36	DEM	64,729	35,870	24,856	61	-	-
37	DEM	118,495	65,664	45,503	112	-	-
38	DEM	285,339	157,046	89,482	3,764	-	-
39	DEM	212,067	146,758	46,823	1,658	-	-
40	DEM	388,488	244,590	9,324	1,350	-	-
41	CUST	27,602	24,238	851	145	-	-
42	CUST	2,436,894	1,350,888	804,958	17,537	-	-
43			151,014			104,696	

TAMPA ELECTRIC COMPANY  
ALLOCATED CLASS COST OF SERVICE & ROR STUDY  
(000's)

PROPOSED RATE STRUCTURE  
PROD. CAP. ALLOC. METHOD: 12CP & 50% AD  
PROJECTED CALENDAR YEAR 2014; FULLY ADJUSTED DATA  
MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED

NET PLANT AND RATE BASE - REBASE

LINE NO.	DESCRIPTION	FFSC JURIS	RS	GS	GSD	LS ENERGY	LS FACILITIES	ALLOC. FACTOR
44	EQUALS: NET PLANT							
45	Production	DEM	2,031,012	1,037,659	118,684	861,442	13,217	-
46	Production	EGY	322,337	150,744	18,047	149,656	3,890	-
47	Transmission	DEM	151,745	84,090	9,240	58,271	144	-
48	Transmission	DEM	309,612	171,573	18,853	118,892	294	-
49	Distribution Primary	DEM	602,072	297,161	28,472	169,317	7,122	-
50	Distribution Secondary	DEM	319,199	223,908	22,317	70,477	2,498	-
51	Distribution	DEM	444,505	285,846	34,623	13,850	1,485	108,700
52	Other	CUST	24,228	21,275	2,342	484	128	-
53	TOTAL NET PLANT		4,104,709	2,272,258	252,590	1,442,388	28,775	108,700
54								
55	PLUS: WORKING CAPITAL							
56	Production	DEM	(17,751)	(9,069)	(1,037)	(7,528)	(116)	-
57	Production	EGY	96,125	44,954	5,382	44,629	1,160	-
58	Transmission	DEM	(1,338)	(740)	(81)	(513)	(11)	-
59	Transmission	DEM	(2,652)	(1,470)	(161)	(1,018)	(3)	-
60	Distribution Primary	DEM	(4,570)	(2,705)	(259)	(1,541)	(66)	-
61	Distribution Secondary	DEM	(2,988)	(2,098)	(209)	(880)	(23)	-
62	Distribution	DEM	(4,882)	(3,109)	(370)	(136)	(17)	(1,251)
63	Other	CUST	(828)	(727)	(80)	(17)	(4)	-
64	TOTAL WORKING CAPITAL		61,119	25,038	3,183	33,216	931	(1,251)
65								
66	PLUS: CWIP							
67	Production	DEM	131,236	67,049	7,670	55,663	854	-
68	Production	EGY	15,498	7,248	868	7,195	187	-
69	Transmission	DEM	7,680	4,256	468	2,949	7	-
70	Transmission	DEM	15,355	8,509	935	5,896	15	-
71	Distribution Primary	DEM	1,051	622	60	364	15	-
72	Distribution Secondary	DEM	357	251	23	79	3	-
73	Distribution	DEM	1,302	829	89	36	4	334
74	Other	CUST	1,667	1,464	161	33	9	-
75	TOTAL CWIP		174,146	90,228	10,284	72,207	1,094	334
76								
77	EQUALS: RATE BASE							
78	Production	DEM	2,144,497	1,095,639	125,326	909,576	13,955	-
79	Production	EGY	433,960	202,946	24,297	201,481	5,237	-
80	Transmission	DEM	158,089	87,805	9,827	60,707	150	-
81	Transmission	DEM	322,315	178,612	19,627	123,771	306	-
82	Distribution Primary	DEM	498,553	285,079	28,273	168,130	7,072	-
83	Distribution Secondary	DEM	316,568	222,063	22,194	69,696	2,476	-
84	Distribution	DEM	440,925	283,567	34,352	13,750	1,473	107,783
85	Other	CUST	25,057	22,011	2,423	500	132	-
86	TOTAL RATE BASE		4,339,974	2,387,522	266,058	1,547,811	30,800	107,783

PROPOSED RATE STRUCTURE  
PROD. CAP. ALLOC. METHOD: 12CP & 50% AD  
PROJECTED CALENDAR YEAR 2014; FULLY ADJUSTED DATA  
MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED

TAMPA ELECTRIC COMPANY  
ALLOCATED CLASS COST OF SERVICE & ROR STUDY  
(000's)

PAGE 29

DERIVATION OF UNIT COSTS - UNTCST

PROPOSED ROR

ALLOC FACTOR	LINE NO.	DESCRIPTION	FPSC JURIS	RS	GS	GSD	ENERGY	LS FACILITIES
	1	FUNCTIONALIZED REVENUE REQUIREMENTS						
	2	Production	440,795	225,205	25,760	166,961	2,869	
	3	EGY	175,138	81,921	9,806	81,297	2,113	
	4	DEM	25,003	13,855	1,522	9,601	24	
	5	Transmission	62,057	34,389	3,778	23,630	59	
	6	Subtransmission	102,789	60,638	5,829	34,664	1,458	
	7	Distribution Primary	62,967	44,169	4,402	13,903	492	
	8	Distribution Secondary	131,830	85,015	10,507	4,459	427	31,423
	9	Distribution: MDS, Meters, Svcs, IS Equip, Lighting	36,144	30,787	4,168	1,013	177	(0)
	10	Other: Meter Reading, Billing, Cust Svc	4,714	2,608	301	1,628	34	145
	11	Revenue Associated Expense & Fees	1,041,438	578,788	66,077	357,354	7,652	31,967
	12	TOTAL BASE REVENUE REQUIREMENTS						
	13	Revenue Expense Expansion Factor	1.00455					
	14	BILLING UNITS (ANNUAL)						
	15	MW/Ms Sales Related To:						
404	16	Production & Transmission (Factor 404)	6,563,002	1,025,184	8,532,778	220,949		
405	17	Distribution Primary (Factor 405)	8,563,002	1,025,184	7,907,467	220,949		
406	18	Distribution Secondary (Factor 406)	8,563,002	1,025,184	6,568,943	220,949		
	19	Billing, KW Related, To:						
401	20	Production & Transmission (Factor 401)	21,929,333		21,929,333			
402	21	Distribution Primary (Factor 402)	20,466,026		20,466,026			
403	22	Distribution Secondary (Factor 403)	17,494,769		17,494,769			
412	23	Annual Bills (Factor 412)	7,429,824	817,908	168,876	44,532		
	24	Customer Related - \$/Bill						
29	25	MDS, Meters, Svcs, IS Equip	\$ 11.49	\$ 12.90	\$ 26.53	\$ 9.62		
30	26	Meter Reading, Billing, Cust Svc	\$ 4.16	\$ 5.12	\$ 6.03	\$ 3.98		
31	27	TOTAL CUSTOMER	\$ 15.66	\$ 18.02	\$ 32.55	\$ 13.61		
32	28	Production Energy (cents/kWh)	0.961	0.961	0.957	0.961		
33	29	Capacity Related						
34	30	Based on MWh Sales - (cents/kWh)						
35	31	Production	2.642	2.524	2.201	1.304		
36	32	Transmission	0.966	0.519	0.394	0.038		
37	33	Distribution Primary	0.714	0.571	0.440	0.663		
38	34	Distribution Secondary	0.518	0.431	0.213	0.224		
39	35	Based on Billing KW Demand - (\$/kWh/month)						
40	36	Production Demand			\$ 8.56			
41	37	Transmission Demand			\$ 1.53			
42	38	Distribution Primary Demand			\$ 1.70			
43	39	Distribution Secondary Demand			\$ 0.80			
44	40							
45	41							
46	42							

DERIVATION OF UNIT COSTS - UNITS

PROPOSED RATE STRUCTURE  
 PROD. CAP. ALLOC. METHOD: 12CP & 50% AD  
 PROJECTED CALENDAR YEAR 2014; FULLY ADJUSTED DATA  
 MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED

RETAIL JURIS ROR

ALLOCA FACTOR	LINE NO.	DESCRIPTION	FPSC JURIS	RS	GS	GSD	ENERGY	LS FACILITIES
	1	<u>FUNCTIONALIZED REVENUE REQUIREMENTS</u>						
	2	Production	440,781	225,198	25,760	188,955	2,868	-
	3	Production	175,135	81,919	9,868	81,265	2,113	-
	4	Transmission	25,002	13,855	1,522	9,601	24	-
	5	Subtransmission	62,055	34,388	3,779	23,829	59	-
	6	Distribution Primary	102,786	60,836	5,828	34,683	1,458	-
	7	Distribution Secondary	62,865	44,168	4,402	13,902	492	-
	8	Distribution: MDS, Meters, Svcs, IS Equip, Lighting	131,827	85,013	10,507	4,459	427	31,422
	9	Other: Meter Reading, Billing, Cust Svc	36,144	30,787	4,168	1,013	177	(0)
	10	Revenue Associated Expense & Fees	4,714	2,808	301	1,626	34	145
	11	TOTAL BASE REVENUE REQUIREMENTS	1,041,409	578,772	66,073	357,344	7,651	31,566
	12	Revenue Expense Expansion Factor						
	13	Revenue Expense Expansion Factor	1.00455					
	14	<u>BILLING UNITS (ANNUAL)</u>						
	15	MWh Sales Related To:						
	16	Production & Transmission (Factor 404)	8,563,002	1,025,184	8,532,779	220,949		
404	17	Distribution Primary (Factor 405)	8,563,002	1,025,184	7,907,467	220,949		
406	18	Distribution Secondary (Factor 406)	8,563,002	1,025,184	6,586,943	220,949		
	19	Billing, kW Related To:						
	20	Production & Transmission (Factor 401)	21,929,333					
401	21	Distribution Primary (Factor 402)	20,458,026					
403	22	Distribution Secondary (Factor 403)	17,494,769					
	23	Annual Bills (Factor 412)						
412	24	Annual Bills (Factor 412)	7,429,824	817,908	168,876	44,532		
	25	<u>FUNCTIONALIZED UNIT COSTS (adjusted by Revenue Expense Expansion Factor)</u>						
	26	Customer Related - \$/MWh						
	27	MDS, Meters, Svcs, IS Equip	\$ 11.48	\$ 12.90	\$ 26.53	\$ 9.62		
	28	Meter Reading, Billing, Cust Svc	\$ 4.16	\$ 5.12	\$ 6.03	\$ 3.96		
	29	TOTAL CUSTOMER	\$ 15.66	\$ 18.02	\$ 32.55	\$ 13.61		
	30	Production Energy (cents/MWh)						
	31	Capacity Related	0.981	0.981	0.957	0.961		
	32	Based on MWh Sales - (cents/MWh)						
	33	Production	2.642	2.524	2.201	1.304		
	34	Transmission	0.566	0.519	0.394	0.038		
	35	Distribution Primary	0.714	0.571	0.440	0.663		
	36	Distribution Secondary	0.518	0.431	0.213	0.224		
	37	Based on Billing kW Demand - (\$/MWh)						
	38	Production Demand			\$ 8.56			
	39	Transmission Demand			\$ 1.53			
	40	Distribution Primary Demand			\$ 1.70			
	41	Distribution Secondary Demand			\$ 0.80			

PROPOSED RATE STRUCTURE  
 PROD. CAP. ALLOC. METHOD: 12CP & 50% AD  
 PROJECTED CALENDAR YEAR 2014; FULLY ADJUSTED DATA  
 MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED

TAMPA ELECTRIC COMPANY  
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY  
 (000's)

DERIVATION OF UNIT COSTS - UNTCST

CLASS ROR

ALLOC FACTOR	LINE NO.		FPSC JURIS	RS	GS	GSD	LS ENERGY	LS FACILITIES	
	1	<u>FUNCTIONALIZED REVENUE REQUIREMENTS</u>							
	2	Production	DEM	440,781	222,553	27,301	186,385	2,666	-
	3	Production	EGY	175,135	81,429	10,106	81,169	2,037	-
	4	Transmission	DEM	25,002	13,843	1,841	9,583	22	-
	5	Subtransmission	DEM	62,055	33,957	4,020	23,752	54	-
	6	Distribution Primary	DEM	102,786	60,123	6,177	34,558	1,356	-
	7	Distribution Secondary	DEM	62,965	43,632	4,875	13,858	457	-
	8	Distribution: MDS, Meters, Svcs, IS Equip, Lighting	CUST	131,827	84,328	10,929	4,451	405	35,329
	9	Other: Meter Reading, Billing, Cust Svc	CUST	36,144	30,734	4,197	1,013	175	(0)
	10	Revenue Associated Expense & Fees	REV	4,714	2,608	301	1,626	34	145
	11	TOTAL BASE REVENUE REQUIREMENTS		1,041,409	573,008	69,347	356,374	7,205	35,474
	12								
	13	Revenue Expense Expansion Factor		1.00455					
	14	<u>BILLING UNITS (ANNUAL)</u>							
	15	<u>MWh Sales Related To:</u>							
404	16	Production & Transmission (Factor 404)		8,563,002	1,025,184	8,532,779	220,949		
405	17	Distribution Primary (Factor 405)		8,563,002	1,025,184	7,907,467	220,949		
408	18	Distribution Secondary (Factor 406)		8,563,002	1,025,184	6,568,943	220,949		
	19								
	20	<u>Billing kW Related To:</u>							
401	21	Production & Transmission (Factor 401)				21,929,333			
402	22	Distribution Primary (Factor 402)				20,458,026			
403	23	Distribution Secondary (Factor 403)				17,494,769			
	24								
412	25	Annual Bills (Factor 412)		7,429,824	817,908	168,876	44,532		
	26								
	27	<u>FUNCTIONALIZED UNIT COSTS (adjusted by Revenue Expense Expansion Factor)</u>							
	28	Customer Related - \$/Bill							
	29	MDS, Meters, Svcs, IS Equip		\$ 11.40	\$ 13.42	\$ 26.47	\$ 9.14		
	30	Meter Reading, Billing, Cust Svc		\$ 4.16	\$ 5.16	\$ 6.02	\$ 3.94		
	31	TOTAL CUSTOMER		\$ 15.56	\$ 18.58	\$ 32.50	\$ 13.08		
	32								
	33	Production Energy (cents/kWh)		0.955	0.990	0.956	0.926		
	34								
	35	Capacity Related							
	36	Based on MWh Sales - (cents/kWh)							
	37	Production		2.611	2.675	2.194	1.212		
	38	Transmission		0.558	0.555	0.392	0.035		
	39	Distribution Primary		0.705	0.805	0.439	0.616		
	40	Distribution Secondary		0.512	0.458	0.212	0.208		
	41								
	42	Based on Billing KW Demand - (\$/kWh/month)							
	43	Production Demand				\$ 8.54			
	44	Transmission Demand				\$ 1.53			
	45	Distribution Primary Demand				\$ 1.70			
	46	Distribution Secondary Demand				\$ 0.80			

106

TAMPA ELECTRIC COMPANY  
 DOCKET NO. 130040-EI  
 CLASS COST OF SERVICE STUDIES  
 METHOD: 12CP & 50% AD - PROPOSED  
 WITNESS: ASHBURN  
 PAGE 31 OF 75  
 FILED: 04/05/2013

PROPOSED RATE STRUCTURE  
PROD. CAP. ALLOC. METHOD: 12CP & 50% AD  
PROJECTED CALENDAR YEAR 2014; FULLY ADJUSTED DATA  
MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED

TAMPA ELECTRIC COMPANY  
ALLOCATED CLASS COST OF SERVICE & ROR STUDY  
(000%)  
DERIVATION OF D-E-C COSTS - DECCST

This section calculates Functionalized Revenue Requirement for Demand, Energy, Cust Costs

LINE NO.	DESCRIPTION	FPSC JURIS	RS	GS	GSD	LS ENERGY	LS FACILITIES
1	RATE BASE						
2	DEM Production	2,144,497	1,095,639	125,326	909,578	13,955	-
3	EGY Production	433,960	202,946	24,297	201,481	5,237	-
4	DEM Transmission	158,088	87,605	9,627	60,707	150	-
5	DEM Subtransmission	322,315	178,612	19,627	123,771	306	-
6	DEM Distribution Primary	498,563	295,079	28,273	168,130	7,072	-
7	DEM Distribution Secondary	316,568	222,063	22,134	69,896	2,476	-
8	CUST Distribution	440,925	283,587	34,352	13,750	1,473	107,783
9	Other	25,067	22,011	2,423	500	132	-
10	TOTAL RATE BASE	4,339,974	2,387,522	266,058	1,547,811	30,800	107,783
11							
12	MULTIPLIED BY RATE OF RETURN	6.74	6.74	6.74	6.74	6.74	6.74
13							
14	EQUALS: RETURN ON RATE BASE						
15	DEM Production	144,539	73,846	8,447	81,305	941	-
16	EGY Production	28,248	13,679	1,638	13,580	363	-
17	DEM Transmission	10,655	5,905	649	4,092	10	-
18	DEM Subtransmission	21,724	12,038	1,323	8,342	21	-
19	DEM Distribution Primary	33,602	19,888	1,906	11,332	477	-
20	DEM Distribution Secondary	21,337	14,967	1,492	4,711	167	-
21	CUST Distribution	29,718	19,112	2,315	927	99	7,265
22	Other	1,689	1,484	163	34	9	-
23	TOTAL RETURN ON RATE BASE	292,514	160,919	17,932	104,322	2,078	7,265
24							
25	PLUS: ADJ. TO INCOME TAXES (True-Ups, Adis. & ITC)						
26	DEM Production	(333)	(170)	(19)	(141)	(2)	-
27	EGY Production	(67)	(31)	(4)	(31)	(1)	-
28	DEM Transmission	(25)	(14)	(1)	(9)	(0)	-
29	DEM Subtransmission	(50)	(28)	(3)	(19)	(0)	-
30	DEM Distribution Primary	(77)	(48)	(4)	(26)	(1)	-
31	DEM Distribution Secondary	(49)	(34)	(3)	(11)	(0)	-
32	CUST Distribution	(68)	(44)	(5)	(2)	(0)	(18)
33	Other	(4)	(3)	(0)	(0)	(0)	-
34	TOTAL ADJ'S TO INCOME TAXES	(673)	(370)	(41)	(240)	(5)	(18)
35							
36	MINUS INTEREST EXPENSE						
37	DEM Production	42,247	21,584	2,469	17,919	275	-
38	EGY Production	8,549	3,998	479	3,969	103	-
39	DEM Transmission	3,114	1,726	190	1,196	3	-
40	DEM Subtransmission	6,350	3,519	387	2,438	6	-
41	DEM Distribution Primary	9,821	5,813	557	3,312	139	-
42	DEM Distribution Secondary	8,236	4,375	436	1,377	49	-
43	CUST Distribution	8,688	5,531	659	242	30	2,226
44	Other	494	434	48	10	3	-
45	TOTAL INTEREST EXPENSE	85,497	46,978	5,223	30,463	607	2,225





TAMPA ELECTRIC COMPANY  
ALLOCATED CLASS COST OF SERVICE & ROR STUDY  
(000's)

PROPOSED RATE STRUCTURE  
PROD. CAP. ALLOC. METHOD: 12CP & 50% AD  
PROJECTED CALENDAR YEAR 2014; FULLY ADJUSTED DATA  
MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED

DERIVATION OF D-E-C COSTS - DECCST

LINE NO.	FPSC JURIS	RS	GS	GSD	ENERGY	LS FACILITIES
88	PLUS STATE INC. TAX = FED. TAX. INCOME - SUT(L)S(I)					
89	Production	9,155	4,677	535	3,883	60
90	EGY	1,853	866	104	880	22
91	DEM	675	374	41	259	1
92	DEM	1,376	763	84	528	1
93	DEM	2,128	1,260	121	718	30
94	Distribution Primary	1,351	948	94	298	11
95	Distribution Secondary	1,882	1,215	148	61	6
96	DEM	107	94	10	2	1
97	Other					
98	TOTAL STATE INCOME TAX	18,528	10,197	1,137	6,610	131
99						451
100	MINUS: PERMANENT TIMING DIFFERENCES					
101	Production	284	145	17	121	2
102	EGY	58	27	3	27	1
103	DEM	21	12	1	8	0
104	DEM	43	24	3	16	0
105	DEM	66	39	4	22	1
106	Distribution Primary	42	29	3	9	0
107	Distribution Secondary	58	37	4	2	0
108	DEM	3	3	0	0	0
109	Other					
110	TOTAL PERMANENT TIMING DIFFERENCES	575	316	35	205	4
111						15
112	PLUS INTEREST EXPENSE					
113	Production	42,247	21,584	2,469	17,919	275
114	EGY	8,549	3,988	479	3,969	103
115	DEM	3,114	1,726	190	1,198	3
116	DEM	6,350	3,519	387	2,438	6
117	DEM	9,821	5,813	557	3,312	139
118	Distribution Primary	6,236	4,375	436	1,377	49
119	Distribution Secondary	8,686	5,531	659	242	30
120	DEM	494	434	48	10	3
121	Other					
122	TOTAL INTEREST EXPENSE	85,497	46,979	5,223	30,463	607
123						2,225
124	EQUALS OPERATING INCOME BEFORE TAXES					
125	Production	208,416	106,481	12,180	86,398	1,356
126	EGY	42,175	19,724	2,361	19,581	509
127	DEM	15,364	8,514	936	5,900	15
128	DEM	31,325	17,359	1,907	12,029	30
129	DEM	48,453	28,878	2,748	16,340	687
130	Distribution Primary	30,766	21,581	2,151	6,793	241
131	Distribution Secondary	42,852	27,594	3,350	1,355	143
132	DEM	2,436	2,139	235	49	13
133	Other					
134	TOTAL OPERATING INCOME BEFORE TAXES	421,786	232,070	25,869	150,445	2,993
135						10,410

TAMPA ELECTRIC COMPANY  
ALLOCATED CLASS COST OF SERVICE & ROR STUDY  
(000's)

PROPOSED RATE STRUCTURE  
PROD. CAP. ALLOC. METHOD: 12CP & 50% AD  
PROJECTED CALENDAR YEAR 2014; FULLY ADJUSTED DATA  
MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED

DERIVATION OF D-E-C COSTS - DECCST

LINE NO.	FPSC JURIS	RS	GS	GSD	LS ENERGY	LS FACILITIES
132	DEM	14,796	1,692	12,283	188	-
133	EGY	3,746	448	3,719	97	-
134	DEM	1,883	115	723	2	-
135	DEM	4,014	244	1,541	4	-
136	DEM	7,367	418	2,484	105	-
137	DEM	4,556	319	1,006	36	-
138	DEM	8,199	822	228	28	2,100
139	DEM	2,458	271	96	15	-
140	DEM	37,045	4,129	22,041	473	2,100
141	DEM	55,131	6,306	45,769	702	-
142	DEM	10,003	1,198	9,831	256	-
143	DEM	3,340	387	2,314	6	-
144	DEM	6,027	722	4,553	11	-
145	DEM	11,857	1,289	7,868	322	-
146	DEM	22,731	13,454	7,868	322	-
147	DEM	13,454	1,289	7,868	322	-
148	DEM	21,087	14,778	4,652	165	-
149	DEM	38,245	2,838	1,249	111	11,413
150	DEM	4,656	4,088	93	25	-
151	DEM	130,001	14,641	76,226	1,600	11,413
152	DEM	(63)	(32)	(27)	(0)	-
153	DEM	(12)	(6)	(6)	(0)	-
154	DEM	(4)	(2)	(2)	(0)	-
155	DEM	(8)	(5)	(3)	(0)	-
156	DEM	(15)	(9)	(5)	(0)	-
157	DEM	(11)	(8)	(2)	(0)	-
158	DEM	(17)	(11)	(0)	(0)	(4)
159	DEM	(1)	(1)	(0)	(0)	-
160	DEM	(132)	(73)	(45)	(1)	(4)
161	DEM	49,630	5,677	41,202	632	-
162	DEM	48,023	5,749	47,676	1,239	-
163	DEM	1,642	180	1,136	3	-
164	DEM	8,463	930	5,885	14	-
165	DEM	20,045	1,921	11,421	480	-
166	DEM	6,973	488	1,540	55	-
167	DEM	29,821	3,729	1,639	146	7,602
168	DEM	44,323	5,662	2,623	272	135
169	DEM	205,840	24,356	113,104	2,642	7,737
170	DEM	97,142	5,677	41,202	632	-
171	DEM	102,886	5,749	47,676	1,239	-
172	DEM	2,964	180	1,136	3	-
173	DEM	8,463	930	5,885	14	-
174	DEM	33,867	1,921	11,421	480	-
175	DEM	6,973	488	1,540	55	-
176	DEM	29,821	3,729	1,639	146	7,602
177	DEM	44,323	5,662	2,623	272	135
178	DEM	205,840	24,356	113,104	2,642	7,737
179	DEM	97,142	5,677	41,202	632	-
180	DEM	102,886	5,749	47,676	1,239	-
181	DEM	2,964	180	1,136	3	-
182	DEM	8,463	930	5,885	14	-
183	DEM	33,867	1,921	11,421	480	-
184	DEM	6,973	488	1,540	55	-
185	DEM	29,821	3,729	1,639	146	7,602
186	DEM	44,323	5,662	2,623	272	135
187	DEM	205,840	24,356	113,104	2,642	7,737
188	DEM	97,142	5,677	41,202	632	-
189	DEM	102,886	5,749	47,676	1,239	-
190	DEM	2,964	180	1,136	3	-
191	DEM	8,463	930	5,885	14	-
192	DEM	33,867	1,921	11,421	480	-
193	DEM	6,973	488	1,540	55	-
194	DEM	29,821	3,729	1,639	146	7,602
195	DEM	44,323	5,662	2,623	272	135
196	DEM	205,840	24,356	113,104	2,642	7,737

PROPOSED RATE STRUCTURE  
 PROD. CAP. ALLOC. METHOD: 12CP & 50% AD  
 PROJECTED CALENDAR YEAR 2014; FULLY ADJUSTED DATA  
 MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED

TAMPA ELECTRIC COMPANY  
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY  
 (000's)

DERIVATION OF D-E-C COSTS - DECCST

LINE NO.		FPSC JURIS	RS	GS	GSD	LS ENERGY	LS FACILITIES
175	<b>PLUS: FUEL &amp; POWER TRANSACTIONS</b>						
176	Production Demand	DEM	-	-	-	-	-
177	Production Energy	EGY	9,301	4,350	521	4,318	112
178	TOTAL FUEL & POWER TRANSACTIONS		9,301	4,350	521	4,318	112
179							
180	<b>EQUALS: TOTAL REVENUE LESS REV TAXES</b>						
181	Production	DEM	442,363	226,007	25,852	187,626	2,879
182	Production	EGY	183,551	85,839	10,277	85,220	2,215
183	Transmission	DEM	26,234	14,538	1,597	10,074	25
184	Subtransmission	DEM	62,460	34,612	3,803	23,985	59
185	Distribution Primary	DEM	112,402	66,528	6,374	37,906	1,594
186	Distribution Secondary	DEM	63,352	44,439	4,429	13,988	495
187	Distribution	CUST	132,217	85,261	10,536	4,470	428
188	Other	CUST	62,926	53,008	6,838	2,821	324
189	TOTAL TOTAL REVENUE LESS REV TAXES		1,085,505	610,232	69,508	366,089	8,020
190							
191	<b>PLUS: ADD'L REVENUE TAXES (Bad Debt &amp; Regulatory Assess. Fee)</b>						
192	Production	DEM	0	6	(3)	1	0
193	Production	EGY	0	2	(1)	1	0
194	Transmission	DEM	0	0	(0)	0	0
195	Subtransmission	DEM	0	1	(0)	0	0
196	Distribution Primary	DEM	0	2	(1)	0	0
197	Distribution Secondary	DEM	0	1	(1)	0	0
198	Distribution	CUST	0	2	(1)	0	0
199	Other	CUST	0	1	(1)	0	0
200	TOTAL REVENUE TAXES		0	15	(8)	3	1
201							
202	<b>EQUALS: TOTAL REVENUES</b>						
203	Production	DEM	442,363	226,012	25,849	187,627	2,879
204	Production	EGY	183,551	85,842	10,276	85,220	2,215
205	Transmission	DEM	26,234	14,538	1,597	10,074	25
206	Subtransmission	DEM	62,460	34,613	3,803	23,985	59
207	Distribution Primary	DEM	112,402	66,529	6,374	37,906	1,595
208	Distribution Secondary	DEM	63,352	44,440	4,429	13,988	496
209	Distribution	CUST	132,217	85,263	10,535	4,470	428
210	Other	CUST	62,926	53,009	6,837	2,821	324
211	TOTAL REVENUES		1,085,505	610,247	69,499	366,092	8,021

111

TAMPA ELECTRIC COMPANY  
 DOCKET NO. 130040-EI  
 CLASS COST OF SERVICE STUDIES  
 METHOD: 12CP & 50% AD - PROPOSED  
 WITNESS: ASHBURN  
 PAGE 36 OF 75  
 FILED: 04/05/2013

PROPOSED RATE STRUCTURE  
PROD. CAP. ALLOC. METHOD: 12CP & 50% AD  
PROJECTED CALENDAR YEAR 2014; FULLY ADJUSTED DATA  
MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED

TAMPA ELECTRIC COMPANY  
ALLOCATED CLASS COST OF SERVICE & ROR STUDY  
(000's)

DERIVATION OF D-E-C COSTS - DECCST

LINE NO.	FPSC JURIS	RS	GS	GSD	LS ENERGY	LS FACILITIES
<b>LESS: REVENUE OTHER THAN SALES</b>						
212	DEM	1,201	614	70	509	8
213	EGY	8,339	3,884	465	3,886	101
214	DEM	1,204	867	73	462	1
215	DEM	347	192	21	133	0
216	DEM	9,528	5,639	540	3,213	135
217	DEM	331	232	23	73	3
218	DEM	311	198	24	9	1
219	CUST	22,808	20,033	2,205	449	120
220	CUST					
221						
222		44,068	31,460	3,422	8,737	969
223						80
224						
<b>EQUALS: SALES REVENUE (FUNCTIONALIZED REVENUE REQUIREMENT)</b>						
225	DEM	441,162	225,399	25,779	187,118	2,871
226	EGY	175,212	81,957	9,811	81,332	2,114
227	DEM	25,030	13,871	1,524	8,612	24
228	DEM	62,113	34,421	3,782	23,852	59
229	DEM	102,875	60,690	5,633	34,693	1,460
230	DEM	63,021	44,208	4,406	13,915	483
231	CUST	131,906	85,065	10,511	4,462	427
232	CUST	40,118	32,976	4,432	2,371	204
233						135
234		1,041,438	576,787	66,077	957,354	7,652
						31,567

PROPOSED RATE STRUCTURE  
PROD. CAP. ALLOC. METHOD: 12CP & 50% AD  
PROJECTED CALENDAR YEAR 2014; FULLY ADJUSTED DATA  
MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED

TAMPA ELECTRIC COMPANY  
ALLOCATED CLASS COST OF SERVICE & ROR STUDY  
(000's)

ALLOCATION FACTOR REPORT

LINE NO.	FACTOR NO.	UNIT	FPSC JURIS	RS	GS	GSD	LS ENERGY	LS FACILITIES
1	101	kW	3,411,287	1,910,087	201,365	1,296,522	3,313	-
2	2	%	100.0000%	55.9631%	5.9029%	38.0068%	0.0971%	0.0000%
3								
4	105	kW	4,134,945	2,447,349	234,491	1,394,451	58,654	-
5	4	%	100.0000%	59.1870%	5.6709%	33.7236%	1.4185%	0.0000%
6								
7	106	kW	6,726,009	4,718,090	470,283	1,485,053	52,602	-
8	8	%	100.0000%	70.1470%	6.9917%	22.0793%	0.7821%	0.0000%
9								
10	117	kW	3,494,333	1,936,398	212,781	1,341,841	3,313	-
11	11	%	100.0000%	55.4154%	6.0893%	38.4005%	0.0848%	0.0000%
12								
13	122	%	100.0000%	54.7501%	6.0516%	0.0000%	0.1803%	0.0000%
14		%	100.0000%	54.7501%	6.0516%	0.0000%	0.1803%	0.0000%
15		%	100.0000%	53.2531%	5.9667%	0.0000%	0.3728%	0.0000%
16	124	%	100.0000%	53.2531%	5.9667%	0.0000%	0.3728%	0.0000%
17		%	100.0000%	53.2531%	5.9667%	0.0000%	0.3728%	0.0000%
18		%	100.0000%	51.0907%	5.8441%	0.0000%	0.6508%	0.0000%
19	125	%	100.0000%	51.0907%	5.8441%	0.0000%	0.6508%	0.0000%
20		%	100.0000%	51.0907%	5.8441%	0.0000%	0.6508%	0.0000%
21		%	100.0000%	53.2531%	5.9667%	40.4075%	0.3728%	0.0000%
22	126	%	100.0000%	53.2531%	5.9667%	40.4075%	0.3728%	0.0000%
23		%	100.0000%	53.2531%	5.9667%	40.4075%	0.3728%	0.0000%
24		%	100.0000%	51.0907%	5.8441%	42.4144%	0.6508%	0.0000%
25	128	%	100.0000%	51.0907%	5.8441%	42.4144%	0.6508%	0.0000%
26		%	100.0000%	51.0907%	5.8441%	42.4144%	0.6508%	0.0000%
27		%	100.0000%	54.7501%	6.0516%	39.0160%	0.1803%	0.0000%
28	130	%	100.0000%	54.7501%	6.0516%	39.0160%	0.1803%	0.0000%
29		%	100.0000%	54.7501%	6.0516%	39.0160%	0.1803%	0.0000%
30		mWh	19,342,061	9,045,530	1,062,938	8,980,193	233,400	-
31	201	%	100.0000%	46.7861%	5.5989%	46.4283%	1.2067%	0.0000%
32		%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
33	202	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
34		%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
35		mWh	19,342,061	9,045,530	1,062,938	8,980,193	233,400	-
36	204	%	100.0000%	46.7861%	5.5989%	46.4283%	1.2067%	0.0000%
37		%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
38		%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
39	205	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
40		%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
41		%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%

PROPOSED RATE STRUCTURE  
PROD. CAP. ALLOC. METHOD: 12CP & 50% AD  
PROJECTED CALENDAR YEAR 2014; FULLY ADJUSTED DATA  
MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED

TAMPA ELECTRIC COMPANY  
ALLOCATED CLASS COST OF SERVICE & ROR STUDY  
(000's)

PAGE 2

ALLOCATION FACTOR REPORT

LINE NO.	FACTOR NO.	UNIT	FPSC JURIS	RS	GS	GSD	LS ENERGY	LS FACILITIES
42	308	\$000's	78,737,686	57,581,136	10,837,491	10,288,878	20,181	-
43		%	100.0000%	73.1303%	13.7640%	13.0800%	0.0256%	0.0000%
44	309	%	100.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%
45		%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%
46	310	%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
47		%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
48	311	\$	2,685,938	1,411,667	934,386	339,391	485	-
49		%	100.0000%	52.5577%	34.7881%	12.6358%	0.0184%	0.0000%
50	401	kW	31,738,468	8,563,002	1,025,184	21,929,333	220,949	-
51		%	100.0000%	26.9799%	3.2301%	68.0939%	0.6962%	0.0000%
52	402	kW	30,267,161	8,563,002	1,025,184	20,458,026	220,949	-
53		%	100.0000%	28.2914%	3.3871%	67.5915%	0.7300%	0.0000%
54	403	kW	27,303,904	8,563,002	1,025,184	17,494,769	220,949	-
55		%	35.9258%	31.3618%	3.7547%	64.0742%	0.8092%	0.0000%
56	404	mWh	18,341,915	8,563,002	1,025,184	8,532,779	220,949	-
57		%	100.0000%	46.6854%	5.5893%	46.5207%	1.2046%	0.0000%
58	405	mWh	17,716,602	8,563,002	1,025,184	7,907,467	220,949	-
59		%	100.0000%	48.3332%	5.7865%	44.6331%	1.2471%	0.0000%
60	406	mWh	16,378,079	8,563,002	1,025,184	6,588,943	220,949	-
61		%	100.0000%	52.2833%	6.2595%	40.1081%	1.3491%	0.0000%
62	412	No. of Bills	8,461,140	7,429,824	817,908	168,876	44,532	-
63		%	100.0000%	87.8111%	9.6666%	1.9859%	0.5263%	0.0000%
64	418	No. of Cust.	705,075	619,152	68,159	14,053	3,711	-
65		%	100.0000%	87.8136%	9.6669%	1.9831%	0.5263%	0.0000%
66	420	No. of Cust.	704,910	618,152	68,159	13,888	3,711	-
67		%	100.0000%	87.8942%	9.6692%	1.9702%	0.5265%	0.0000%

PROPOSED RATE STRUCTURE  
PROD. CAP. ALLOC. METHOD: 12CP & 50% AD  
PROJECTED CALENDAR YEAR 2014; FULLY ADJUSTED DATA  
MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED

TAMPA ELECTRIC COMPANY  
ALLOCATED CLASS COST OF SERVICE & ROR STUDY  
(000's)

PAGE 3

ALLOCATION FACTOR REPORT

LINE NO.	FACTOR NO.	DESCRIPTION	UNIT	FPSC JURIS	RS	GS	GSD	LS ENERGY	LS FACILITIES
70	501	Billed Sales Revenue - Direct Allocation	\$000's	1,041,408	572,983	69,356	356,371	7,204	35,484
71		% of Total Company	%	100.0000%	55.0210%	6.6598%	34.2201%	0.6918%	3.4073%
72									
73	507	Revenue from Sales - Retail Only	\$000's	1,041,408	572,983	69,356	356,371	7,204	35,484
74		% of Total Company	%	100.0000%	55.0210%	6.6598%	34.2201%	0.6918%	3.4073%
75									
76	508	Unbilled Sales Revenue - Direct Allocation	\$000's	(186)	(107)	(13)	(74)	(2)	-
77		% of Total Company	%	100.0000%	54.5918%	6.6327%	37.7551%	1.0204%	0.0000%
78									
79	607	Distribution O&M - Customer Component	\$000's	26,622	18,629	2,330	1,024	92	4,749
80		% of Total Company	%	100.0000%	69.4522%	8.6854%	3.8166%	0.3412%	17.7046%
81									
82	907	Distribution Plant - Customer Component	\$000's	803,851	511,879	60,942	22,362	2,736	205,931
83		% of Total Company	%	100.0000%	63.6784%	7.5813%	2.7819%	0.3404%	25.6180%
84									
85	817	Transmission - 12 CP (Retail Only)	KW	3,464,333	1,936,399	212,781	1,341,841	3,313	-
86		% of Total Company	%	100.0000%	55.4154%	6.0933%	38.4005%	0.0948%	0.0000%

SUMMARY - CLASS ROR'S & REVENUE REQUIREMENTS - ROR

LINE NO.	DESCRIPTION	FPSC JURIS	METHOD OF ASSIGNMENT
1	OPERATING REVENUES		
2	Sales Revenue	1,041,408	SCH. - OPREV: Line 1
3	Other Revenues	44,068	SCH. - OPREV: SUM LINES (3 *11 +23 +33) - Line 17
4			
5	TOTAL OPERATING REVENUES	1,085,476	SUM LINES (2:3)
6			
7	OPERATING EXPENSES		
8	Power Transactions	9,301	SCH. - O&M: Line 11
9	O&M Expense	354,880	SCH. - O&M: Line 113
10	Deprec & Amortiz Expense	233,881	SCH. - DEPRE: Line 113
11	Taxes Other than Income	65,789	SCH. - TXOTH: Line 67
12	Income Taxes	129,261	SCH. - INCTX: Line 175
13	Gain/(Loss) on Disposal	(132)	SCH. - INCTX: Line 70
14			
15	TOTAL OPERATING EXPENSES	792,979	SUM LINES (8:14)
16			
17	NET OPERATING INCOME	292,496	LINES (5 - 16)
18			
19			
20			
21	RATE BASE		
22	Plant in Service	6,506,194	SCH. - PLTSVC: Line 109
23	Plant Held for Future Use	35,409	SCH. - PHFFU: Line 11
24	Working Capital	61,119	SCH. - WKCAP: Line 58
25	Construction Work in Progress	174,146	SCH. - CWIP: Line 52
26	Less: Depreciation Reserve	2,456,894	SCH. - ACCDPR: Line 110
27			
28	TOTAL RATE BASE	4,339,974	SUM LINES (23:26) - Line 27
29			
30			
31			
32	RATE OF RETURN (%)	6.74	LINES (19/29 * 100)
33			
34			
35	RATE OF RETURN INDEX	1.00	CALC: CLASS RATE OF RETURN/TOTAL RETAIL RATE OF RETURN



SUMMARY - CLASS ROR'S & REVENUE REQUIREMENTS - ROR

REPORT	LINE NO.	DESCRIPTION	FPSC JURIS	METHOD OF ASSIGNMENT
ROR	36	DEVELOPMENT OF REVENUE REQUIREMENTS		
ROR	37	Total Rate Base	4,338,974	Line 29
ROR	38	Total Cost of Capital	6.74%	CALC: COST OF CAPITAL @ 11.25% ROE
ROR	39	(@ 11.25% ROE)		
ROR	40	Total Required Net Operating Income	292,514	LINES (37 * 38)
ROR	41			
ROR	42	Less: Achieved Net Operating Income	292,496	Line 19
ROR	43			
ROR	44	Equals: Return Deficiency/(Surplus)	18	LINES (40 - 42)
ROR	45	Times: Expansion Factor	1.6322	
ROR	46			
ROR	47	Equals: Revenue Deficiency/ (Surplus)	30	LINES (44 * 45)
ROR	48			
ROR	49	Plus: Revenues @ Present Rates	1,085,476	Line 5
ROR	50			
ROR	51	Equals: Total Revenue Requirements	1,085,505	SUM LINES (5 + 47)
ROR	52	Less: Other Revenues	(44,066)	- Line 3
ROR	53			
ROR	54	Equals: Total Sales Revenue Requirements	1,041,438	SUM LINES (51:52)
ROR	55			
ROR	56	Sales Revenue Requirements Index	1.00	LINES (2 / 51)

PROPOSED RATE STRUCTURE  
 PROD. CAP. ALLOC. METHOD: 12CP & 50% AD  
 PROJECTED CALENDAR YEAR 2014; FULLY ADJUSTED DATA  
 MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED

TAMPA ELECTRIC COMPANY  
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY

ALLOCATION ASSIGNMENT REPORT  
 PAGE 3

OPERATING REVENUES - OPREV

REPORT	LINE NO.		FPSC JURIS	METHOD OF ASSIGNMENT
OPREV	1	SALES REVENUE	REV 1,041,408	ALLOC FACTOR # 501 -- Billed Sales Revenue - Direct Allocation
OPREV	2			
OPREV	3	MISC SERVICE REVENUE: Acct 451	CUST 22,789	ALLOC FACTOR # 420 -- Distribution Secondary - Customer Component
OPREV	4			
OPREV	5	RENT REVENUE: Acct 454		
OPREV	6	Production	DEM 42	ALLOC FACTOR # 128 -- Proposed Production Capacity - 12CP & 50% AD
OPREV	7	Transmission	DEM 615	ALLOC FACTOR # 117 -- Transmission - 12 CP
OPREV	8	Subtransmission	DEM 193	ALLOC FACTOR # 117 -- Transmission - 12 CP
OPREV	9	Distribution Primary	DEM 9,244	ALLOC FACTOR # 105 -- Distribution Primary Capacity - NCP
OPREV	10	Distribution Secondary	DEM 132	ALLOC FACTOR # 106 -- Distrl. Secondary Capacity - Customer Max Demands
OPREV	11	TOTAL RENT REVENUE	10,227	SUM LINES (6:10)
OPREV	12			
OPREV	13	PLANT RELATED REVENUE: Acct 456		
OPREV	14	Production	DEM 1,159	ALLOC FACTOR # 128 -- Proposed Production Capacity - 12CP & 50% AD
OPREV	15	Production	EGY 228	ALLOC FACTOR # 201 -- Energy - Output to Line
OPREV	16	Transmission	DEM 589	ALLOC FACTOR # 117 -- Transmission - 12 CP
OPREV	17	Transmission Firm Whsl.	REV -	ALLOC FACTOR # 202 -- Direct Assignment - Wholesale
OPREV	18	Subtransmission	DEM 153	ALLOC FACTOR # 117 -- Transmission - 12 CP
OPREV	19	Distribution Primary	DEM 284	ALLOC FACTOR # 105 -- Distribution Primary Capacity - NCP
OPREV	20	Distribution Secondary	DEM 198	ALLOC FACTOR # 106 -- Distrl. Secondary Capacity - Customer Max Demands
OPREV	21	Distribution	CUST 311	ALLOC FACTOR # 907 -- Distribution Plant - Customer Component
OPREV	22	Other	CUST 19	ALLOC FACTOR # 412 -- Annual Number of Bills
OPREV	23	TOTAL PLANT RELATED REVENUE	2,941	SUM LINES (14:22)
OPREV	24			
OPREV	25	ENERGY-RELATED REVENUE: Acct 456		
OPREV	26	Steam & Miscellaneous	EGY 8,231	ALLOC FACTOR # 201 -- Energy - Output to Line
OPREV	27	Other SO2 Whsl	EGY -	ALLOC FACTOR # 202 -- Direct Assignment - Wholesale
OPREV	28	Subtotal Non-Sales Revenue	SUBTOTAL 8,231	SUM LINES (28:27)
OPREV	29	Collect Fee/Sales Tax	EGY 76	ALLOC FACTOR # 204 -- Retail Energy - Output to Line
OPREV	30	Energy Power Sales	EGY -	ALLOC FACTOR # 201 -- Energy - Output to Line
OPREV	31	Unbilled Revenue	EGY (198)	ALLOC FACTOR # 508 -- Unbilled Sales Revenue - Direct Allocation
OPREV	32	Subtotal Sales Revenue	SUBTOTAL (120)	SUM LINES (29:31)
OPREV	33	TOTAL ENERGY RELATED REVENUE	8,111	SUM LINES (28 + 32)
OPREV	34			
OPREV	35	TOTAL OPERATING REVENUE		
OPREV	36	Sales (incl Transm Firm Whsl)	REV 1,041,408	Line 1
OPREV	37	Production	DEM 1,201	SUM LINES (6 + 14)
OPREV	38	Production	EGY 8,339	SUM LINES (15 +26 +27 +30 +31)
OPREV	39	Transmission	DEM 1,204	SUM LINES (7 +16 +17)
OPREV	40	Subtransmission	DEM 347	SUM LINES (8 + 18)
OPREV	41	Distribution Primary	DEM 9,528	SUM LINES (9 + 19)
OPREV	42	Distribution Secondary	DEM 331	SUM LINES (10 + 20)
OPREV	43	Distribution	CUST 311	SUM Line 21
OPREV	44	Other	CUST 22,808	SUM LINES (3 +22 +29)
OPREV	45			
OPREV	46	TOTAL OPERATING REVENUE	1,085,476	SUM LINES (36:44)

118

TAMPA ELECTRIC COMPANY  
 DOCKET NO. 130040-EI  
 CLASS COST OF SERVICE STUDIES  
 METHOD: 12CP & 50% AD - PROPOSED  
 WITNESS: ASHBURN  
 PAGE 43 OF 75  
 FILED: 04/05/2013

REPORT	LINE NO.		FPSC JURIS	METHOD OF ASSIGNMENT
O&M	1	FUEL & POWER TRANSACTIONS		
O&M	2	Whsl Capacity & Reactive Pwr		ALLOC FACTOR # 201 -- Energy - Output to Line
O&M	3	Whsl NR SO 2 allowances		ALLOC FACTOR # 201 -- Energy - Output to Line
O&M	4	Whsl NR Fuel Handling & Analysis		ALLOC FACTOR # 201 -- Energy - Output to Line
O&M	5			
O&M	6	Retail Reactive Power		ALLOC FACTOR # 128 -- Proposed Production Capacity - 12CP & 50% AD
O&M	7	Retail NRFuel Handling & Misc.	9,301	ALLOC FACTOR # 201 -- Energy - Output to Line
O&M	8			
O&M	9	Production Demand		SUM LINES (2 + 6)
O&M	10	Production Energy	9,301	SUM LINES (3 + 4 + 7)
O&M	11	TOTAL FUEL & POWER TRANSACTIONS O&M	9,301	SUM LINES (9:10)
O&M	12			
O&M	13			
O&M	14	PRODUCTION O&M		
O&M	15	Production Demand	52,996	ALLOC FACTOR # 128 -- Proposed Production Capacity - 12CP & 50% AD
O&M	16	Production Energy	73,712	ALLOC FACTOR # 201 -- Energy - Output to Line
O&M	17	TOTAL PRODUCTION O&M	126,709	SUM LINES (15:16)
O&M	18			
O&M	19			
O&M	20	TRANSMISSION O&M		
O&M	21	Step-Up Substations	1,804	ALLOC FACTOR # 128 -- Proposed Production Capacity - 12CP & 50% AD
O&M	22			
O&M	23	High-Volt Transmission	1,639	ALLOC FACTOR # 117 -- Transmission - 12 CP
O&M	24			
O&M	25	Subtransmission		
O&M	26	Substations	6,741	ALLOC FACTOR # 117 -- Transmission - 12 CP
O&M	27	Lines	3,170	ALLOC FACTOR # 117 -- Transmission - 12 CP
O&M	28	Subtransmission	9,811	SUM LINES (26:27)
O&M	29			
O&M	30	TOTAL TRANSMISSION O&M	13,554	SUM LINES (21 + 23 + 28)

PROPOSED RATE STRUCTURE  
 PROD. CAP. ALLOC. METHOD: 12CP & 50% AD  
 PROJECTED CALENDAR YEAR 2014; FULLY ADJUSTED DATA  
 MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED

TAMPA ELECTRIC COMPANY  
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY

ALLOCATION ASSIGNMENT REPORT  
 PAGE 5

OPERATION & MAINTENANCE EXPENSES - O&M

REPORT	LINE NO.		FPSC JURIS	METHOD OF ASSIGNMENT
O&M	31	<u>DISTRIBUTION O&amp;M</u>		
O&M	32	Substations	DEM 4,132	ALLOC FACTOR # 105 -- Distribution Primary Capacity - NCP
O&M	33			
O&M	34	OH Lines Direct	CUST 1,597	ALLOC FACTOR # 310 -- Street Light Facilities - LS Direct Assignment
O&M	35	OH Lines Primary	DEM 14,054	ALLOC FACTOR # 105 -- Distribution Primary Capacity - NCP
O&M	36	OH Lines Primary (MDS)	CUST 8,606	ALLOC FACTOR # 418 -- Distribution Primary - Customer Component
O&M	37	OH Lines Secondary	DEM 1,856	ALLOC FACTOR # 106 -- Distri. Secondary Capacity - Customer Max Demands
O&M	38	OH Lines Secondary (MDS)	CUST 498	ALLOC FACTOR # 420 -- Distribution Secondary - Customer Component
O&M	39	TOTAL OH LINES	26,610	SUM LINES (34:38)
O&M	40			
O&M	41	UG Lines Direct	CUST -	ALLOC FACTOR # 310 -- Street Light Facilities - LS Direct Assignment
O&M	42	UG Lines Primary	DEM 2,838	ALLOC FACTOR # 105 -- Distribution Primary Capacity - NCP
O&M	43	UG Lines Primary (MDS)	CUST 281	ALLOC FACTOR # 418 -- Distribution Primary - Customer Component
O&M	44	UG Lines Secondary	DEM 1,244	ALLOC FACTOR # 106 -- Distri. Secondary Capacity - Customer Max Demands
O&M	45	UG Lines Secondary (MDS)	CUST 123	ALLOC FACTOR # 420 -- Distribution Secondary - Customer Component
O&M	46	TOTAL UG LINES	4,486	SUM LINES (41:45)
O&M	47			
O&M	48	Transformers	DEM 338	ALLOC FACTOR # 106 -- Distri. Secondary Capacity - Customer Max Demands
O&M	49	Transformers (MDS)	CUST 107	ALLOC FACTOR # 420 -- Distribution Secondary - Customer Component
O&M	50			
O&M	51	Services	CUST 7,533	ALLOC FACTOR # 420 -- Distribution Secondary - Customer Component
O&M	52	Meters	CUST 4,882	ALLOC FACTOR # 308 -- Meter Investment Assignment
O&M	53	Interruptible Equipment	CUST 45	ALLOC FACTOR # 309 -- Interruptible Equipment - IS Direct Assign
O&M	54	Street Lighting	CUST 3,152	ALLOC FACTOR # 310 -- Street Light Facilities - LS Direct Assignment
O&M	55			
O&M	56	Distribution O&M	DEM 24,461	SUM TOTAL (Line 31 thru Line 54) LABELED AS DEM
O&M	57	Distribution O&M	CUST 26,822	SUM TOTAL (Line 31 thru Line 54) LABELED AS CUST
O&M	58			
O&M	59	TOTAL DISTRIBUTION O&M	51,284	SUM LINES (56:57)
O&M	60			
O&M	61			
O&M	62	<u>PROD. TRANS &amp; DIST O&amp;M</u>		
O&M	63	Production	DEM 54,800	SUM LINES (15 +21)
O&M	64	Production	EGY 73,712	SUM Line 16
O&M	65	Transmission	DEM 1,839	SUM Line 23
O&M	66	Subtransmission	DEM 9,911	SUM Line 28
O&M	67	Distribution Primary	DEM 21,023	SUM LINES (32 +35 +42)
O&M	68	Distribution Secondary	DEM 3,438	SUM LINES (37 +44 +48)
O&M	69	Distribution	CUST 26,822	SUM Line (57)
O&M	70	Other	CUST -	EQUALS ZERO
O&M	71	TOTAL PROD, TRANS & DIST O&M	191,546	SUM LINES (63:70)

120

TAMPA ELECTRIC COMPANY  
 DOCKET NO. 130040-EI  
 CLASS COST OF SERVICE STUDIES  
 METHOD: 12CP & 50% AD - PROPOSED  
 WITNESS: ASHBURN  
 PAGE 45 OF 75  
 FILED: 04/05/2013

PROPOSED RATE STRUCTURE  
 PROD. CAP. ALLOC. METHOD: 12CP & 50% AD  
 PROJECTED CALENDAR YEAR 2014; FULLY ADJUSTED DATA  
 MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED

TAMPA ELECTRIC COMPANY  
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY

ALLOCATION ASSIGNMENT REPORT  
 PAGE 6

OPERATION & MAINTENANCE EXPENSES - O&M

REPORT	LINE NO.		FPSC JURIS	METHOD OF ASSIGNMENT
O&M	72	<b>PLUS: OTHER CUSTOMER O&amp;M</b>		
O&M	73	Uncollectible	CUST	3,970
O&M	74	Billing & Records	CUST	24,924
O&M	75	Meter Reading	CUST	2,685
O&M	76	Cust Svc & Info	CUST	1,267
O&M	77	Sales	CUST	1,360
O&M	78	TOTAL OTHER CUSTOMER O&M		<u>34,206</u>
O&M	79			
O&M	80	<b>PLUS: ADMIN &amp; GENERAL O&amp;M (EXCL STORM ACCRUAL)</b>		
O&M	81	Production	DEM	40,901
O&M	82	Production	EGY	28,975
O&M	83	Transmission	DEM	990
O&M	84	Subtransmission	DEM	5,097
O&M	85	Distribution Primary	DEM	10,852
O&M	86	Distribution Secondary	DEM	1,968
O&M	87	Distribution	CUST	13,714
O&M	88	Other	CUST	18,830
O&M	89	TOTAL ADMIN & GENERAL O&M		<u>121,127</u>
O&M	90			
O&M	91	<b>PLUS: ADMIN &amp; GENERAL (STORM ACCRUAL ONLY)</b>		
O&M	92	Production	DEM	1,440
O&M	93	Production	EGY	-
O&M	94	Transmission	DEM	135
O&M	95	Subtransmission	DEM	265
O&M	96	Distribution Primary	DEM	2,192
O&M	97	Distribution Secondary	DEM	1,567
O&M	98	Distribution	CUST	2,401
O&M	99	Other	CUST	-
O&M	100	TOTAL ADMIN & GENERAL STORM ACCRUAL		<u>8,000</u>
O&M	101	SUBTOTAL ADMIN & GENERAL O&M		<u>129,127</u>
O&M	102			
O&M	103	<b>EQUALS: O&amp;M EXP LESS FUEL &amp; POWER TRANS</b>		
O&M	104	Production	DEM	97,142
O&M	105	Production	EGY	102,688
O&M	106	Transmission	DEM	2,964
O&M	107	Subtransmission	DEM	15,273
O&M	108	Distribution Primary	DEM	33,867
O&M	109	Distribution Secondary	DEM	6,973
O&M	110	Distribution	CUST	42,938
O&M	111	Other	CUST	53,036
O&M	112			
O&M	113	TOTAL O&M EXPENSE (EXCL. FUEL & POWER TRANS.)		<u>354,880</u>
O&M	114			
O&M	115	<b>EQUALS: O&amp;M EXP PLUS FUEL &amp; POWER TRANS</b>		
O&M	116	Production	DEM	97,142
O&M	117	Production	EGY	111,989
O&M	118	Transmission	DEM	2,964
O&M	119	Subtransmission	DEM	15,273
O&M	120	Distribution Primary	DEM	33,867
O&M	121	Distribution Secondary	DEM	6,973
O&M	122	Distribution	CUST	42,938
O&M	123	Other	CUST	53,036
O&M	124	TOTAL O&M EXPENSE (INCL. FUEL & POWER TRANS.)		<u>364,181</u>

121

TAMPA ELECTRIC COMPANY  
 DOCKET NO. 130040-EI  
 CLASS COST OF SERVICE STUDIES  
 METHOD: 12CP & 50% AD - PROPOSED  
 WITNESS: ASHBURN  
 PAGE 46 OF 75  
 FILED: 04/05/2013

DEPRECIATION EXPENSE - DEPRE

REPORT	LINE NO.	DESCRIPTION	DEPT	FPSC JURIS	METHOD OF ASSIGNMENT
DEPRE	1	PRODUCTION/DEPREC EXPENSE			
DEPRE	2	Production Demand	DEM	100,038	ALLOC FACTOR # 128 -- Proposed Production Capacity - 12CP & 50% AD
DEPRE	3	Production Energy	EGY	15,565	ALLOC FACTOR # 201 -- Energy - Output to Line
DEPRE	4	TOTAL PRODUCTION DEPRE EXPENSE		115,603	SUM LINES (2:3)
DEPRE	5				
DEPRE	6	TRANSMISSION/DEPREC EXPENSE			
DEPRE	7	Step-Up Substations	DEM	1,209	ALLOC FACTOR # 128 -- Proposed Production Capacity - 12CP & 50% AD
DEPRE	8				
DEPRE	9	High-Volt Transmission	DEM	5,639	ALLOC FACTOR # 117 -- Transmission - 12 CP
DEPRE	10				
DEPRE	11	Subtransmission	DEM	4,002	ALLOC FACTOR # 117 -- Transmission - 12 CP
DEPRE	12	Substations	DEM	6,903	ALLOC FACTOR # 117 -- Transmission - 12 CP
DEPRE	13	Lines	DEM	10,905	SUM LINES (13:14)
DEPRE	14				
DEPRE	15	Subtransmission			
DEPRE	16				
DEPRE	17	TOTAL TRANSMISSION DEPREC EXPENSE		17,752	SUM LINES (8+ 10+ 15)

PROPOSED RATE STRUCTURE  
 PROD. CAP. ALLOC. METHOD: 12CP & 50% AD  
 PROJECTED CALENDAR YEAR 2014; FULLY ADJUSTED DATA  
 MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED

TAMPA ELECTRIC COMPANY  
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY

ALLOCATION ASSIGNMENT REPORT  
 PAGE 8

DEPRECIATION EXPENSE - DEPREE

REPORT	LINE NO.		FPSC JURIS	METHOD OF ASSIGNMENT
DEPRE	18	<u>DISTRIBUTION DEPREC EXPENSE</u>		
DEPRE	19	Substations	DEM 5,050	ALLOC FACTOR # 105 -- Distribution Primary Capacity - NCP
DEPRE	20			
DEPRE	21	Poles Direct	CUST 1,021	ALLOC FACTOR # 310 -- Street Light Facilities - LS Direct Assignment
DEPRE	22	Poles Primary	DEM 3,433	ALLOC FACTOR # 105 -- Distribution Primary Capacity - NCP
DEPRE	23	Poles Primary (MDS)	CUST 6,103	ALLOC FACTOR # 418 -- Distribution Primary - Customer Component
DEPRE	24	Poles Secondary	DEM 149	ALLOC FACTOR # 106 -- Distri. Secondary Capacity - Customer Max Demands
DEPRE	25	Poles Secondary (MDS)	CUST 266	ALLOC FACTOR # 420 -- Distribution Secondary - Customer Component
DEPRE	26	TOTAL POLES	<u>10,972</u>	SUM LINES (21:25)
DEPRE	27			
DEPRE	28	OH Lines Direct	CUST 180	ALLOC FACTOR # 310 -- Street Light Facilities - LS Direct Assignment
DEPRE	29	OH Lines Primary	DEM 5,495	ALLOC FACTOR # 105 -- Distribution Primary Capacity - NCP
DEPRE	30	OH Lines Primary (MDS)	CUST 543	ALLOC FACTOR # 418 -- Distribution Primary - Customer Component
DEPRE	31	OH Lines Secondary	DEM 940	ALLOC FACTOR # 106 -- Distri. Secondary Capacity - Customer Max Demands
DEPRE	32	OH Lines Secondary (MDS)	CUST 83	ALLOC FACTOR # 420 -- Distribution Secondary - Customer Component
DEPRE	33	TOTAL OH LINES	<u>7,250</u>	SUM LINES (28:32)
DEPRE	34			
DEPRE	35	UG Lines Direct	CUST -	ALLOC FACTOR # 310 -- Street Light Facilities - LS Direct Assignment
DEPRE	36	UG Lines Primary	DEM 6,413	ALLOC FACTOR # 105 -- Distribution Primary Capacity - NCP
DEPRE	37	UG Lines Primary (MDS)	CUST 634	ALLOC FACTOR # 418 -- Distribution Primary - Customer Component
DEPRE	38	UG Lines Secondary	DEM 2,811	ALLOC FACTOR # 106 -- Distri. Secondary Capacity - Customer Max Demands
DEPRE	39	UG Lines Secondary (MDS)	CUST 278	ALLOC FACTOR # 420 -- Distribution Secondary - Customer Component
DEPRE	40	TOTAL UG LINES	<u>10,136</u>	SUM LINES (35:39)
DEPRE	41			
DEPRE	42	Transformers	DEM 16,595	ALLOC FACTOR # 106 -- Distri. Secondary Capacity - Customer Max Demands
DEPRE	43	Transformers (MDS)	CUST 5,240	ALLOC FACTOR # 420 -- Distribution Secondary - Customer Component
DEPRE	44			
DEPRE	45	Services	CUST 5,911	ALLOC FACTOR # 420 -- Distribution Secondary - Customer Component
DEPRE	46	Meters	CUST 5,767	ALLOC FACTOR # 308 -- Meter Investment Assignment
DEPRE	47	Interruptible Equipment	CUST 44	ALLOC FACTOR # 309 -- Interruptible Equipment - IS Direct Assign
DEPRE	48	Street Lighting	CUST 9,541	ALLOC FACTOR # 310 -- Street Light Facilities - LS Direct Assignment
DEPRE	49			
DEPRE	50	Total Distribution Expense		
DEPRE	51	Distribution Expense	DEM 40,885	SUM TOTAL (Line 19 thru Line 48) LABELED AS DEM
DEPRE	52	Distribution Expense	CUST 35,622	SUM TOTAL (Line 19 thru Line 48) LABELED AS CUST
DEPRE	53			
DEPRE	54	TOTAL DISTRIBUTION DEPREC EXPENSE	<u>76,508</u>	SUM LINES (51:52)
DEPRE	55			
DEPRE	56	<u>PROD. TRANS &amp; DIST DEPREC EXPENSE</u>		
DEPRE	57	Production	DEM 101,246	SUM LINES (2 + 8)
DEPRE	58	Production	EGY 15,565	SUM Line 3
DEPRE	59	Transmission	DEM 5,638	SUM Line 10
DEPRE	60	Subtransmission	DEM 10,905	SUM Line 15
DEPRE	61	Distribution Primary	DEM 20,391	SUM LINES (19 +22 +29 +36)
DEPRE	62	Distribution Secondary	DEM 20,495	SUM LINES (24 +31 +38 +42)
DEPRE	63	Distribution	CUST 35,822	SUM Line (52)
DEPRE	64	Other	CUST -	EQUALS ZERO
DEPRE	65			
DEPRE	66	TOTAL PROD. TRANS & DIST DEPREC EXP	<u>209,863</u>	SUM LINES (57:64)

123

TAMPA ELECTRIC COMPANY  
 DOCKET NO. 130040-EI  
 CLASS COST OF SERVICE STUDIES  
 METHOD: 12CP & 50% AD - PROPOSED  
 WITNESS: ASHBURN  
 PAGE 48 OF 75  
 FILED: 04/05/2013

PROPOSED RATE STRUCTURE  
 PROD. CAP. ALLOC. METHOD: 12CP & 50% AD  
 PROJECTED CALENDAR YEAR 2014; FULLY ADJUSTED DATA  
 MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED

TAMPA ELECTRIC COMPANY  
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY

ALLOCATION ASSIGNMENT REPORT  
 PAGE 9

DEPRECIATION EXPENSE - DEPRE

REPORT	LINE NO.		FPSC JURIS		METHOD OF ASSIGNMENT	
DEPRE	67	<u>PLUS: COMMUNICATION EQP DEPREC EXP</u>				
DEPRE	68	Production	DEM	643	ALLOC FACTOR # 128 -- Proposed Production Capacity - 12CP & 50% AD	
DEPRE	69	Production	EGY	471	ALLOC FACTOR # 201 -- Energy - Output to Line	
DEPRE	70	Transmission	DEM	227	ALLOC FACTOR # 117 -- Transmission - 12 CP	
DEPRE	71	Subtransmission	DEM	113	ALLOC FACTOR # 117 -- Transmission - 12 CP	
DEPRE	72	Distribution Primary	DEM	493	ALLOC FACTOR # 105 -- Distribution Primary Capacity - NCP	
DEPRE	73	Distribution Secondary	DEM	263	ALLOC FACTOR # 106 -- Distri. Secondary Capacity - Customer Max Demands	
DEPRE	74	Distribution	CUST	212	ALLOC FACTOR # 907 -- Distribution Plant - Customer Component	
DEPRE	75	Other	CUST	377	ALLOC FACTOR # 412 -- Annual Number of Bills	
DEPRE	76					
DEPRE	77	TOTAL COMMUNICATION EQP DEPREC EXP		2,800	SUM LINES (68:75)	
DEPRE	78					
DEPRE	79	<u>PLUS: TRANSPORTATION EQP DEPREC EXP</u>				
DEPRE	80	Production	DEM	113	ALLOC FACTOR # 128 -- Proposed Production Capacity - 12CP & 50% AD	
DEPRE	81	Production	EGY	-	ALLOC FACTOR # 201 -- Energy - Output to Line	
DEPRE	82	Transmission	DEM	-	ALLOC FACTOR # 117 -- Transmission - 12 CP	
DEPRE	83	Subtransmission	DEM	-	ALLOC FACTOR # 117 -- Transmission - 12 CP	
DEPRE	84	Distribution Primary	DEM	-	ALLOC FACTOR # 105 -- Distribution Primary Capacity - NCP	
DEPRE	85	Distribution Secondary	DEM	-	ALLOC FACTOR # 106 -- Distri. Secondary Capacity - Customer Max Demands	
DEPRE	86	Distribution	CUST	-	ALLOC FACTOR # 907 -- Distribution Plant - Customer Component	
DEPRE	87	Other	CUST	-	ALLOC FACTOR # 412 -- Annual Number of Bills	
DEPRE	88					
DEPRE	89	TOTAL TRANSPORTATION EQP DEPREC EXP		113	SUM LINES (80:87)	
DEPRE	90					
DEPRE	91	<u>PLUS: GENERAL &amp; INTANGIBLE DEPREC EXP</u>				
DEPRE	92	Production	DEM	5,906	ALLOC FACTOR # 128 -- Proposed Production Capacity - 12CP & 50% AD	
DEPRE	93	Production	EGY	5,352	ALLOC FACTOR # 201 -- Energy - Output to Line	
DEPRE	94	Transmission	DEM	162	ALLOC FACTOR # 117 -- Transmission - 12 CP	
DEPRE	95	Subtransmission	DEM	839	ALLOC FACTOR # 117 -- Transmission - 12 CP	
DEPRE	96	Distribution Primary	DEM	1,848	ALLOC FACTOR # 105 -- Distribution Primary Capacity - NCP	
DEPRE	97	Distribution Secondary	DEM	309	ALLOC FACTOR # 106 -- Distri. Secondary Capacity - Customer Max Demands	
DEPRE	98	Distribution	CUST	2,410	ALLOC FACTOR # 907 -- Distribution Plant - Customer Component	
DEPRE	99	Other	CUST	4,279	ALLOC FACTOR # 412 -- Annual Number of Bills	
DEPRE	100					
DEPRE	101	TOTAL GENERAL & INTANGIBLE DEPREC EXP		21,106	SUM LINES (92:99)	
DEPRE	102					
DEPRE	103	<u>EQUALS: DEPRECIATION EXPENSE</u>				
DEPRE	104	Production	DEM	107,909	SUM LINES (57 +68 +80 +92)	
DEPRE	105	Production	EGY	21,389	SUM LINES (58 +69 +81 +93)	
DEPRE	106	Transmission	DEM	6,027	SUM LINES (59 +70 +82 +94)	
DEPRE	107	Subtransmission	DEM	11,857	SUM LINES (60 +71 +83 +95)	
DEPRE	108	Distribution Primary	DEM	22,731	SUM LINES (61 +72 +84 +96)	
DEPRE	109	Distribution Secondary	DEM	21,067	SUM LINES (62 +73 +85 +97)	
DEPRE	110	Distribution	CUST	38,245	SUM LINES (63 +74 +86 +98)	
DEPRE	111	Other	CUST	4,856	SUM LINES (64 +75 +87 +99)	
DEPRE	112					
DEPRE	113	TOTAL DEPRECIATION EXPENSE		233,881	SUM LINES (104:111)	

124

TAMPA ELECTRIC COMPANY  
 DOCKET NO. 130040-EI  
 CLASS COST OF SERVICE STUDIES  
 METHOD: 12CP & 50% AD - PROPOSED  
 WITNESS: ASHBURN  
 PAGE 49 OF 75  
 FILED: 04/05/2013



PROPOSED RATE STRUCTURE  
 PROD. CAP. ALLOC. METHOD: 12CP & 50% AD  
 PROJECTED CALENDAR YEAR 2014; FULLY ADJUSTED DATA  
 MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED

TAMPA ELECTRIC COMPANY  
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY

ALLOCATION ASSIGNMENT REPORT  
 PAGE 10

TAXES OTHER THAN INCOME TAXES - TXOTH

REPORT	LINE NO.		FPSC JURIS	METHOD OF ASSIGNMENT
TXOTH	1	<b>PAYROLL TAXES</b>		
TXOTH	2	Production	DEM 3,274	ALLOC FACTOR # 128 -- Proposed Production Capacity - 12CP & 50% AD
TXOTH	3	Production	EGY 2,968	ALLOC FACTOR # 201 -- Energy - Output to Line
TXOTH	4	Transmission	DEM 90	ALLOC FACTOR # 117 -- Transmission - 12 CP
TXOTH	5	Subtransmission	DEM 465	ALLOC FACTOR # 117 -- Transmission - 12 CP
TXOTH	6	Distribution Primary	DEM 1,024	ALLOC FACTOR # 105 -- Distribution Primary Capacity - NCP
TXOTH	7	Distribution Secondary	DEM 171	ALLOC FACTOR # 106 -- Distri. Secondary Capacity - Customer Max Demands
TXOTH	8	Distribution	CUST 1,336	ALLOC FACTOR # 907 -- Distribution Plant - Customer Component
TXOTH	9	Other	CUST 2,373	ALLOC FACTOR # 412 -- Annual Number of Bills
TXOTH	10	TOTAL PAYROLL TAXES	<u>11,702</u>	SUM LINES (2:9)
TXOTH	11			
TXOTH	12	<b>PLUS: PROPERTY TAXES</b>		
TXOTH	13	Production	DEM 25,219	ALLOC FACTOR # 128 -- Proposed Production Capacity - 12CP & 50% AD
TXOTH	14	Production	EGY 4,948	ALLOC FACTOR # 201 -- Energy - Output to Line
TXOTH	15	Transmission	DEM 1,759	ALLOC FACTOR # 117 -- Transmission - 12 CP
TXOTH	16	Subtransmission	DEM 3,478	ALLOC FACTOR # 117 -- Transmission - 12 CP
TXOTH	17	Distribution Primary	DEM 6,234	ALLOC FACTOR # 105 -- Distribution Primary Capacity - NCP
TXOTH	18	Distribution Secondary	DEM 4,316	ALLOC FACTOR # 106 -- Distri. Secondary Capacity - Customer Max Demands
TXOTH	19	Distribution	CUST 6,767	ALLOC FACTOR # 907 -- Distribution Plant - Customer Component
TXOTH	20	Other	CUST 421	ALLOC FACTOR # 412 -- Annual Number of Bills
TXOTH	21	TOTAL PROPERTY TAXES	<u>53,141</u>	SUM LINES (13:20)
TXOTH	22			
TXOTH	23			
TXOTH	24	<b>PLUS: OTHER TAXES</b>		
TXOTH	25	Production	DEM 100	ALLOC FACTOR # 128 -- Proposed Production Capacity - 12CP & 50% AD
TXOTH	26	Production	EGY 20	ALLOC FACTOR # 201 -- Energy - Output to Line
TXOTH	27	Transmission	DEM 7	ALLOC FACTOR # 117 -- Transmission - 12 CP
TXOTH	28	Subtransmission	DEM 15	ALLOC FACTOR # 117 -- Transmission - 12 CP
TXOTH	29	Distribution Primary	DEM 23	ALLOC FACTOR # 105 -- Distribution Primary Capacity - NCP
TXOTH	30	Distribution Secondary	DEM 15	ALLOC FACTOR # 106 -- Distri. Secondary Capacity - Customer Max Demands
TXOTH	31	Distribution	CUST 20	ALLOC FACTOR # 907 -- Distribution Plant - Customer Component
TXOTH	32	Other	CUST 1	ALLOC FACTOR # 412 -- Annual Number of Bills
TXOTH	33	TOTAL OTHER TAXES	<u>202</u>	SUM LINES (25:32)
TXOTH	34			
TXOTH	35	<b>EQUALS: NON-REVENUE TAXES</b>		
TXOTH	36	Production	DEM 28,593	SUM LINES (2 +13 +25)
TXOTH	37	Production	EGY 7,938	SUM LINES (3 +14 +28)
TXOTH	38	Transmission	DEM 1,856	SUM LINES (4 +15 +27)
TXOTH	39	Subtransmission	DEM 3,958	SUM LINES (5 +16 +28)
TXOTH	40	Distribution Primary	DEM 7,282	SUM LINES (6 +17 +29)
TXOTH	41	Distribution Secondary	DEM 4,502	SUM LINES (7 +18 +30)
TXOTH	42	Distribution	CUST 8,124	SUM LINES (8 +19 +31)
TXOTH	43	Other	CUST 2,795	SUM LINES (9 +20 +32)
TXOTH	44	TOTAL NON-REVENUE TAXES	<u>65,044</u>	SUM LINES (38:43)

125

TAMPA ELECTRIC COMPANY  
 DOCKET NO. 130040-EI  
 CLASS COST OF SERVICE STUDIES  
 METHOD: 12CP & 50% AD - PROPOSED  
 WITNESS: ASHBURN  
 PAGE 50 OF 75  
 FILED: 04/05/2013

TAXES OTHER THAN INCOME TAXES - TXOTH

REPORT	LINE NO.		FPSC JURIS	METHOD OF ASSIGNMENT
TXOTH	45	REGULATORY ASSESSMENT FEE		
TXOTH	46	Production	387	ALLOC FACTOR # 128 - Proposed Production Capacity - 12CP & 50% AD
TXOTH	47	Production	74	ALLOC FACTOR # 204 - Retail Energy - Output to Line
TXOTH	48	Transmission	28	ALLOC FACTOR # 117 - Transmission - 12 CP
TXOTH	49	Subtransmission	56	ALLOC FACTOR # 117 - Transmission - 12 CP
TXOTH	50	Distribution Primary	85	ALLOC FACTOR # 105 - Distribution Primary Capacity - NCP
TXOTH	51	Distribution Secondary	54	ALLOC FACTOR # 106 - Distri. Secondary Capacity - Customer Max Demands
TXOTH	52	Distribution	75	ALLOC FACTOR # 907 - Distribution Plant - Customer Component
TXOTH	53	Other	4	ALLOC FACTOR # 412 - Annual Number of Bills
TXOTH	54	TOTAL REGULATORY ASSESSMENT FEE	744	SUM LINES (46:53)
TXOTH	55			
TXOTH	56			
TXOTH	57	EQUALS: TAXES OTHER THAN INCOME		
TXOTH	58	Production	28,960	SUM LINES (36 + 46)
TXOTH	59	Production	8,010	SUM LINES (37 + 47)
TXOTH	60	Transmission	1,883	SUM LINES (38 + 48)
TXOTH	61	Subtransmission	4,014	SUM LINES (39 + 49)
TXOTH	62	Distribution Primary	7,367	SUM LINES (40 + 50)
TXOTH	63	Distribution Secondary	4,556	SUM LINES (41 + 51)
TXOTH	64	Distribution	8,199	SUM LINES (42 + 52)
TXOTH	65	Other	2,799	SUM LINES (43 + 53)
TXOTH	66	TOTAL TAXES OTHER THAN INCOME	65,789	SUM LINES (58:65)
TXOTH	67			

INCOME TAXES - INCTX

Derivation of Operating Income

REPORT	LINE NO.	METHOD OF ASSIGNMENT	FRSC	JUNIS
INCTX	1	TOTAL OPERATING REVENUES		
INCTX	2	Sales Revenue (incl. Transmission Firm Wheel)	REV	1,041,408
INCTX	3	Production	DEM	1,201
INCTX	4	Production	EGY	8,338
INCTX	5	Transmission	DEM	1,204
INCTX	6	Subtransmission	DEM	347
INCTX	7	Distribution Primary	DEM	9,528
INCTX	8	Distribution Secondary	DEM	331
INCTX	9	Distribution	CUST	311
INCTX	10	Other	CUST	22,808
INCTX	11	TOTAL OPERATING REVENUES		1,085,476
INCTX	12			
INCTX	13	LESS: O&M EXPENSE		
INCTX	14	Production	DEM	97,142
INCTX	15	Production	EGY	102,688
INCTX	16	Transmission	DEM	2,864
INCTX	17	Subtransmission	DEM	15,273
INCTX	18	Distribution Primary	DEM	33,887
INCTX	19	Distribution Secondary	DEM	6,973
INCTX	20	Distribution	CUST	42,938
INCTX	21	Other	CUST	53,038
INCTX	22	TOTAL O&M EXPENSE		354,880
INCTX	23			
INCTX	24	LESS: FUEL & POWER TRANSACTIONS		
INCTX	25	Production Demand	DEM	9,301
INCTX	26	Production Energy	EGY	9,301
INCTX	27	TOTAL FUEL & POWER TRANSACTIONS		18,602
INCTX	28			
INCTX	29	LESS: DEPRECIATION EXPENSE		
INCTX	30	Production	DEM	107,909
INCTX	31	Production	EGY	21,389
INCTX	32	Transmission	DEM	6,027
INCTX	33	Subtransmission	DEM	11,857
INCTX	34	Distribution Primary	DEM	22,731
INCTX	35	Distribution Secondary	DEM	21,067
INCTX	36	Distribution	CUST	38,245
INCTX	37	Other	CUST	4,656
INCTX	38	TOTAL DEPRECIATION EXPENSE		233,881

SCH. - OPREV: Line 36  
SCH. - OPREV: Line 37  
SCH. - OPREV: Line 38  
SCH. - OPREV: Line 39  
SCH. - OPREV: Line 40  
SCH. - OPREV: Line 41  
SCH. - OPREV: Line 42  
SCH. - OPREV: Line 43  
SCH. - OPREV: Line 44  
SUM LINES (4:12)

SCH. - O&M: Line 104  
SCH. - O&M: Line 105  
SCH. - O&M: Line 106  
SCH. - O&M: Line 107  
SCH. - O&M: Line 108  
SCH. - O&M: Line 109  
SCH. - O&M: Line 110  
SCH. - O&M: Line 111  
SUM LINES (16:23)

SCH. - O&M: Line 9  
SCH. - O&M: Line 10  
SUM LINES (27:28)

SCH. - DEP: Line 104  
SCH. - DEP: Line 105  
SCH. - DEP: Line 106  
SCH. - DEP: Line 107  
SCH. - DEP: Line 108  
SCH. - DEP: Line 109  
SCH. - DEP: Line 110  
SCH. - DEP: Line 111  
SUM LINES (32)

PROPOSED RATE STRUCTURE  
 PROD. CAP. ALLOC. METHOD: 12CP & 50% AD  
 PROJECTED CALENDAR YEAR 2014; FULLY ADJUSTED DATA  
 MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED

TAMPA ELECTRIC COMPANY  
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY

ALLOCATION ASSIGNMENT REPORT  
 PAGE 13

INCOME TAXES - INCTX

REPORT	LINE NO.		FPSC JURIS	METHOD OF ASSIGNMENT
INCTX	39	<u>LESS: AMORTIZATION EXPENSE</u>		
INCTX	40	Production	DEM -	EQUALS ZERO
INCTX	41	Production	EGY -	EQUALS ZERO
INCTX	42	Transmission	DEM -	EQUALS ZERO
INCTX	43	Subtransmission	DEM -	EQUALS ZERO
INCTX	44	Distribution Primary	DEM -	EQUALS ZERO
INCTX	45	Distribution Secondary	DEM -	EQUALS ZERO
INCTX	46	Distribution	CUST -	EQUALS ZERO
INCTX	47	Other	CUST -	EQUALS ZERO
INCTX	48	TOTAL AMORTIZATION EXPENSE	-	SUM LINES (40:47)
INCTX	49			
INCTX	50	<u>LESS: TAXES OTHER THAN INCOME</u>		
INCTX	51	Production	DEM 28,960	SCH. - TXOTH: Line 58
INCTX	52	Production	EGY 8,010	SCH. - TXOTH: Line 59
INCTX	53	Transmission	DEM 1,883	SCH. - TXOTH: Line 80
INCTX	54	Subtransmission	DEM 4,014	SCH. - TXOTH: Line 61
INCTX	55	Distribution Primary	DEM 7,367	SCH. - TXOTH: Line 62
INCTX	56	Distribution Secondary	DEM 4,556	SCH. - TXOTH: Line 63
INCTX	57	Distribution	CUST 8,199	SCH. - TXOTH: Line 64
INCTX	58	Other	CUST 2,799	SCH. - TXOTH: Line 65
INCTX	59	TOTAL TAXES OTHER THAN INCOME	65,789	SUM LINES (51:58)
INCTX	60			
INCTX	61	<u>LESS: LOSS ON DISPOSITION &amp; MISC</u>		
INCTX	62	Production	DEM (63)	ALLOC FACTOR # 128 -- Proposed Production Capacity - 12CP & 50% AD
INCTX	63	Production	EGY (12)	ALLOC FACTOR # 201 -- Energy - Output to Line
INCTX	64	Transmission	DEM (4)	ALLOC FACTOR # 117 -- Transmission - 12 CP
INCTX	65	Subtransmission	DEM (8)	ALLOC FACTOR # 117 -- Transmission - 12 CP
INCTX	66	Distribution Primary	DEM (15)	ALLOC FACTOR # 105 -- Distribution Primary Capacity - NCP
INCTX	67	Distribution Secondary	DEM (11)	ALLOC FACTOR # 106 -- Distri. Secondary Capacity - Customer Max Demands
INCTX	68	Distribution	CUST (17)	ALLOC FACTOR # 907 -- Distribution Plant - Customer Component
INCTX	69	Other	CUST (1)	ALLOC FACTOR # 412 -- Annual Number of Bills
INCTX	70	TOTAL OTHER EXPENSES	(132)	SUM LINES (62:69)
INCTX	71			
INCTX	72	<u>EQUALS: OPERATING INCOME</u>		
INCTX	73	Sales	REV 1,041,408	SUM Line 4
INCTX	74	Production	DEM (232,747)	SUM Line 5 less (LINES 16 +27 +32 +40 +51 +62)
INCTX	75	Production	EGY (133,037)	SUM Line 6 less (LINES 17 +28 +33 +41 +52 +63)
INCTX	76	Transmission	DEM (9,666)	SUM Line 7 less (LINES 18 +29 +34 +42 +53 +64)
INCTX	77	Subtransmission	DEM (30,789)	SUM Line 8 less (LINES 19 +30 +35 +43 +54 +65)
INCTX	78	Distribution Primary	DEM (54,422)	SUM Line 9 less (LINES 20 +31 +36 +44 +55 +66)
INCTX	79	Distribution Secondary	DEM (32,255)	SUM Line 10 less (LINES 21 +32 +37 +45 +56 +67)
INCTX	80	Distribution	CUST (89,054)	SUM Line 11 less (LINES 22 +33 +38 +46 +57 +68)
INCTX	81	Other	CUST (37,682)	SUM Line 12 less (LINES 23 +34 + +47 +58 +69)
INCTX	82	TOTAL OPERATING INCOME	421,757	SUM LINES (73:81)

128

TAMPA ELECTRIC COMPANY  
 DOCKET NO. 130040-EI  
 CLASS COST OF SERVICE STUDIES  
 METHOD: 12CP & 50% AD - PROPOSED  
 WITNESS: ASHBURN  
 PAGE 53 OF 75  
 FILED: 04/05/2013

ALLOCATION ASSIGNMENT REPORT  
PAGE 14

TAMPA ELECTRIC COMPANY  
ALLOCATED CLASS COST OF SERVICE & ROR STUDY

PROPOSED RATE STRUCTURE  
PROD. CAP. ALLOC. METHOD: 12CP & 50% AD  
PROJECTED CALENDAR YEAR 2014; FULLY ADJUSTED DATA  
MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED

INCOME TAXES - INCTX

LINE REPORT	NO.	METHOD OF ASSIGNMENT	FPSC	JUNIS
INCTX	83			
INCTX	84	LESS: INTEREST EXPENSE		
INCTX	85	Production	42,247	
INCTX	86	Production	8,549	
INCTX	87	Transmission	3,114	
INCTX	88	Subtransmission	6,350	
INCTX	89	Distribution Primary	9,821	
INCTX	90	Distribution Secondary	6,235	
INCTX	91	Distribution	8,886	
INCTX	92	Other	494	
INCTX	93	TOTAL INTEREST EXPENSE	<u>85,497</u>	
INCTX	94			
INCTX	95	PLUS: PERMANENT TIMING DIFFERENCES		
INCTX	96	Production	284	
INCTX	97	Production	58	
INCTX	98	Transmission	21	
INCTX	99	Subtransmission	43	
INCTX	100	Distribution Primary	68	
INCTX	101	Distribution Secondary	42	
INCTX	102	Distribution	58	
INCTX	103	Other	3	
INCTX	104	TOTAL PERMANENT TIMING DIFFERENCES	<u>575</u>	
INCTX	105			
INCTX	106	EQUALS: FLORIDA TAXABLE INCOME		
INCTX	107	Sales	1,041,408	
INCTX	108	Production	(274,706)	
INCTX	109	Transmission	(141,528)	
INCTX	110	Subtransmission	(12,756)	
INCTX	111	Distribution Primary	(97,096)	
INCTX	112	Distribution Secondary	(64,177)	
INCTX	113	Distribution	(38,449)	
INCTX	114	Other	(97,681)	
INCTX	115	TOTAL FLORIDA TAXABLE INCOME	<u>(38,173)</u>	
INCTX	116		<u>335,935</u>	
INCTX	117	RESULTS: FLORIDA INCOME TAX @ 0.055		
INCTX	118	Sales	57,277	
INCTX	119	Production	(15,109)	
INCTX	120	Transmission	(7,784)	
INCTX	121	Subtransmission	(702)	
INCTX	122	Distribution Primary	(2,040)	
INCTX	123	Distribution Secondary	(3,530)	
INCTX	124	Distribution	(2,115)	
INCTX	125	Other	(5,372)	
INCTX	126	TOTAL FLORIDA INCOME TAX	<u>(2,099)</u>	
INCTX	127		<u>19,526</u>	

INCOME TAXES - INCTX

REPORT	LINE NO.	DESCRIPTION	REV	DEBIT	FFSC JURIS	METHOD OF ASSIGNMENT
INCTX	128	EQUALS FEDERAL TAXABLE INCOME				
INCTX	129	Sales	984,131			Line 106 - 118
INCTX	130	Production	(259,600)			Line 107 - 119
INCTX	131	Production	(133,745)			Line 108 - 120
INCTX	132	Transmission	(12,096)			Line 109 - 121
INCTX	133	Subtransmission	(35,056)			Line 110 - 122
INCTX	134	Distribution Primary	(60,648)			Line 111 - 123
INCTX	135	Distribution Secondary	(36,335)			Line 112 - 124
INCTX	136	Distribution	(92,308)			Line 113 - 125
INCTX	137	Other	(35,073)			Line 114 - 126
INCTX	138	TOTAL FEDERAL TAXABLE INCOME	318,309			SUM LINES (128:137)
INCTX	139					
INCTX	140	RESULTS: FEDERAL INCOME TAX @ 0.35				
INCTX	141	Sales	344,446			Line 128 * 0.35 (FED INC TAX RATE)
INCTX	142	Production	(90,860)			Line 130 * 0.35 (FED INC TAX RATE)
INCTX	143	Production	(46,811)			Line 131 * 0.35 (FED INC TAX RATE)
INCTX	144	Transmission	(4,220)			Line 132 * 0.35 (FED INC TAX RATE)
INCTX	145	Subtransmission	(12,289)			Line 133 * 0.35 (FED INC TAX RATE)
INCTX	146	Distribution Primary	(21,227)			Line 134 * 0.35 (FED INC TAX RATE)
INCTX	147	Distribution Secondary	(12,717)			Line 135 * 0.35 (FED INC TAX RATE)
INCTX	148	Distribution	(32,308)			Line 136 * 0.35 (FED INC TAX RATE)
INCTX	149	Other	(12,626)			Line 137 * 0.35 (FED INC TAX RATE)
INCTX	150	TOTAL FEDERAL INCOME TAX	111,409			SUM LINES (141:149)
INCTX	151					
INCTX	152	ADJ. TO INCOME TAXES (True-ups, Excess, Deficit, & ITC)				
INCTX	153	Production	(333)			ALLOC FACTOR # 128 - Proposed Production Capacity - 12CP & 50% AD
INCTX	154	Production	(67)			ALLOC FACTOR # 201 - Energy - Output to Line
INCTX	155	Transmission	(25)			ALLOC FACTOR # 117 - Transmission - 12 CP
INCTX	156	Subtransmission	(90)			ALLOC FACTOR # 117 - Transmission - 12 CP
INCTX	157	Distribution Primary	(77)			ALLOC FACTOR # 105 - Distribution Primary Capacity - NCP
INCTX	158	Distribution Secondary	(49)			ALLOC FACTOR # 106 - Distri. Secondary Capacity - Customer Max Demands
INCTX	159	Distribution	(68)			ALLOC FACTOR # 907 - Distribution Plant - Customer Component
INCTX	160	Other	(4)			ALLOC FACTOR # 412 - Annual Number of Bills
INCTX	161	TOTAL ADJUSTMENT TO INCOME TAXES	(673)			SUM LINES (153:160)
INCTX	162					
INCTX	163					
INCTX	164	TOTAL INCOME TAXES (FED, STATE, & ADJ.)				
INCTX	165	Sales	401,723			SUM LINES (118 +141)
INCTX	166	Production	(106,302)			SUM LINES (119 +142 +153)
INCTX	167	Production	(54,562)			SUM LINES (120 +143 +154)
INCTX	168	Transmission	(4,946)			SUM LINES (121 +144 +155)
INCTX	169	Subtransmission	(14,380)			SUM LINES (122 +145 +156)
INCTX	170	Distribution Primary	(24,834)			SUM LINES (123 +146 +157)
INCTX	171	Distribution Secondary	(14,881)			SUM LINES (124 +147 +158)
INCTX	172	Distribution	(37,749)			SUM LINES (125 +148 +159)
INCTX	173	Other	(14,729)			SUM LINES (126 +149 +160)
INCTX	174	TOTAL INCOME TAXES	129,261			SUM LINES (165:173)
INCTX	175					

PLANT IN SERVICE - PLTSVC

REPORT	LINE NO.	FPSC JURIS	METHOD OF ASSIGNMENT
PLTSVC	1		
PLTSVC	2	2,988,919	ALLOC FACTOR # 128 - Proposed Production Capacity - 12CP & 50% AD
PLTSVC	3	555,107	ALLOC FACTOR # 201 - Energy - Output to Line
PLTSVC	4	<u>3,544,026</u>	SUM LINES (2:3)
PLTSVC	5		
PLTSVC	6		
PLTSVC	7		
PLTSVC	8	49,165	ALLOC FACTOR # 128 - Proposed Production Capacity - 12CP & 50% AD
PLTSVC	9		
PLTSVC	10	<u>202,477</u>	ALLOC FACTOR # 117 - Transmission - 12 CP
PLTSVC	11		
PLTSVC	12		
PLTSVC	13	183,702	ALLOC FACTOR # 117 - Transmission - 12 CP
PLTSVC	14	215,808	ALLOC FACTOR # 117 - Transmission - 12 CP
PLTSVC	15	<u>399,510</u>	SUM LINES (13:14)
PLTSVC	16		
PLTSVC	17	<u>651,151</u>	SUM LINES (8+ 10+ 15)

PROPOSED RATE STRUCTURE  
 PROD. CAP. ALLOC. METHOD: 12CP & 50% AD  
 PROJECTED CALENDAR YEAR 2014; FULLY ADJUSTED DATA  
 MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED

TAMPA ELECTRIC COMPANY  
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY

ALLOCATION ASSIGNMENT REPORT  
 PAGE 17

PLANT IN SERVICE - PLTSVC

REPORT	LINE NO.		FPSC JURIS	METHOD OF ASSIGNMENT
PLTSVC	18	<u>DISTRIBUTION PLANT</u>		
PLTSVC	19	Substations	DEM 220,498	ALLOC FACTOR # 105 -- Distribution Primary Capacity - NCP
PLTSVC	20			
PLTSVC	21	Poles Direct	CUST 23,228	ALLOC FACTOR # 310 -- Street Light Facilities - LS Direct Assignment
PLTSVC	22	Poles Primary	DEM 78,138	ALLOC FACTOR # 105 -- Distribution Primary Capacity - NCP
PLTSVC	23	Poles Primary (MDS)	CUST 138,912	ALLOC FACTOR # 418 -- Distribution Primary - Customer Component
PLTSVC	24	Poles Secondary	DEM 3,401	ALLOC FACTOR # 106 -- Distri. Secondary Capacity - Customer Max Demands
PLTSVC	25	Poles Secondary (MDS)	CUST 6,046	ALLOC FACTOR # 420 -- Distribution Secondary - Customer Component
PLTSVC	26	TOTAL POLES	<u>249,726</u>	SUM LINES (21:25)
PLTSVC	27			
PLTSVC	28	OH Lines Direct	CUST 5,804	ALLOC FACTOR # 310 -- Street Light Facilities - LS Direct Assignment
PLTSVC	29	OH Lines Primary	DEM 177,357	ALLOC FACTOR # 105 -- Distribution Primary Capacity - NCP
PLTSVC	30	OH Lines Primary (MDS)	CUST 17,541	ALLOC FACTOR # 418 -- Distribution Primary - Customer Component
PLTSVC	31	OH Lines Secondary	DEM 30,335	ALLOC FACTOR # 106 -- Distri. Secondary Capacity - Customer Max Demands
PLTSVC	32	OH Lines Secondary (MDS)	CUST 3,000	ALLOC FACTOR # 420 -- Distribution Secondary - Customer Component
PLTSVC	33	TOTAL OH LINES	<u>234,037</u>	SUM LINES (28:32)
PLTSVC	34			
PLTSVC	35	UG Lines Direct	CUST -	ALLOC FACTOR # 310 -- Street Light Facilities - LS Direct Assignment
PLTSVC	36	UG Lines Primary	DEM 257,685	ALLOC FACTOR # 105 -- Distribution Primary Capacity - NCP
PLTSVC	37	UG Lines Primary (MDS)	CUST 25,485	ALLOC FACTOR # 418 -- Distribution Primary - Customer Component
PLTSVC	38	UG Lines Secondary	DEM 112,959	ALLOC FACTOR # 106 -- Distri. Secondary Capacity - Customer Max Demands
PLTSVC	39	UG Lines Secondary (MDS)	CUST 11,172	ALLOC FACTOR # 420 -- Distribution Secondary - Customer Component
PLTSVC	40	TOTAL UG LINES	<u>407,301</u>	SUM LINES (35:39)
PLTSVC	41			
PLTSVC	42	Transformers	DEM 377,975	ALLOC FACTOR # 106 -- Distri. Secondary Capacity - Customer Max Demands
PLTSVC	43	Transformers (MDS)	CUST 119,360	ALLOC FACTOR # 420 -- Distribution Secondary - Customer Component
PLTSVC	44			
PLTSVC	45	Services	CUST 194,385	ALLOC FACTOR # 420 -- Distribution Secondary - Customer Component
PLTSVC	46	Meters	CUST 80,375	ALLOC FACTOR # 308 -- Meter Investment Assignment
PLTSVC	47	Interruptible Equipment	CUST 1,643	ALLOC FACTOR # 309 -- Interruptible Equipment - IS Direct Assign
PLTSVC	48	Street Lighting	CUST 176,898	ALLOC FACTOR # 310 -- Street Light Facilities - LS Direct Assignment
PLTSVC	49			
PLTSVC	50	Distribution Plant	DEM 1,258,348	SUM TOTAL (Line 19 thru Line 48) LABELED AS DEM
PLTSVC	51	Distribution Plant	CUST 803,851	SUM TOTAL (Line 19 thru Line 48) LABELED AS CUST
PLTSVC	52			
PLTSVC	53	TOTAL DISTRIBUTION PLANT	<u>2,062,199</u>	SUM LINES (50:51)
PLTSVC	54			
PLTSVC	55			
PLTSVC	56	<u>PROD. TRANS. &amp; DIST PLANT</u>		
PLTSVC	57	Production	DEM 3,038,084	SUM LINES (2 + 8)
PLTSVC	58	Production	EGY 555,107	SUM LINES 3
PLTSVC	59	Transmission	DEM 202,477	SUM LINES 10
PLTSVC	60	Subtransmission	DEM 399,510	SUM LINES 15
PLTSVC	61	Distribution Primary	DEM 733,678	SUM LINES (19 +22 +29 +36)
PLTSVC	62	Distribution Secondary	DEM 524,670	SUM LINES (24 +31 +38 +42)
PLTSVC	63	Distribution	CUST 803,851	SUM Line (51)
PLTSVC	64	Other	CUST -	EQUALS ZERO
PLTSVC	65	TOTAL PROD, TRANS, & DIST PLANT	<u>6,257,377</u>	SUM LINES (57:64)

132

TAMPA ELECTRIC COMPANY  
 DOCKET NO. 130040-EI  
 CLASS COST OF SERVICE STUDIES  
 METHOD: 12CP & 50% AD - PROPOSED  
 WITNESS: ASHBURN  
 PAGE 57 OF 75  
 FILED: 04/05/2013



PROPOSED RATE STRUCTURE  
 PROD. CAP. ALLOC. METHOD: 12CP & 50% AD  
 PROJECTED CALENDAR YEAR 2014; FULLY ADJUSTED DATA  
 MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED

TAMPA ELECTRIC COMPANY  
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY

ALLOCATION ASSIGNMENT REPORT  
 PAGE 18

PLANT IN SERVICE - PLTSVC

REPORT	LINE NO.		FPSC JURIS	METHOD OF ASSIGNMENT
PLTSVC	86	<u>PLUS: COMMUNICATION EQUIPMENT</u>		
PLTSVC	67	Production	DEM 7,782	ALLOC FACTOR # 128 -- Proposed Production Capacity - 12CP & 50% AD
PLTSVC	68	Production	EGY 5,700	ALLOC FACTOR # 201 -- Energy - Output to Line
PLTSVC	69	Transmission	DEM 2,743	ALLOC FACTOR # 117 -- Transmission - 12 CP
PLTSVC	70	Subtransmission	DEM 1,361	ALLOC FACTOR # 117 -- Transmission - 12 CP
PLTSVC	71	Distribution Primary	DEM 5,963	ALLOC FACTOR # 105 -- Distribution Primary Capacity - NCP
PLTSVC	72	Distribution Secondary	DEM 3,187	ALLOC FACTOR # 106 -- Distri. Secondary Capacity - Customer Max Demands
PLTSVC	73	Distribution	CUST 2,587	ALLOC FACTOR # 907 -- Distribution Plant - Customer Component
PLTSVC	74	Other	CUST 4,557	ALLOC FACTOR # 412 -- Annual Number of Bills
PLTSVC	75	TOTAL COMMUNICATION EQUIPMENT	33,860	SUM LINES (67:74)
PLTSVC	76			
PLTSVC	77	<u>PLUS: TRANSPORTATION EQUIPMENT</u>		
PLTSVC	78	Production	DEM 2,027	ALLOC FACTOR # 128 -- Proposed Production Capacity - 12CP & 50% AD
PLTSVC	79	Production	EGY -	ALLOC FACTOR # 201 -- Energy - Output to Line
PLTSVC	80	Transmission	DEM 325	ALLOC FACTOR # 117 -- Transmission - 12 CP
PLTSVC	81	Subtransmission	DEM 1,681	ALLOC FACTOR # 117 -- Transmission - 12 CP
PLTSVC	82	Distribution Primary	DEM 3,701	ALLOC FACTOR # 105 -- Distribution Primary Capacity - NCP
PLTSVC	83	Distribution Secondary	DEM 619	ALLOC FACTOR # 106 -- Distri. Secondary Capacity - Customer Max Demands
PLTSVC	84	Distribution	CUST 4,829	ALLOC FACTOR # 907 -- Distribution Plant - Customer Component
PLTSVC	85	Other	CUST 8,573	ALLOC FACTOR # 412 -- Annual Number of Bills
PLTSVC	86	TOTAL TRANSPORTATION EQUIPMENT	21,755	SUM LINES (78:85)
PLTSVC	87			
PLTSVC	88	<u>PLUS: GENERAL &amp; INTANGIBLE</u>		
PLTSVC	89	Production	DEM 54,800	ALLOC FACTOR # 128 -- Proposed Production Capacity - 12CP & 50% AD
PLTSVC	90	Production	EGY 48,288	ALLOC FACTOR # 201 -- Energy - Output to Line
PLTSVC	91	Transmission	DEM 1,814	ALLOC FACTOR # 117 -- Transmission - 12 CP
PLTSVC	92	Subtransmission	DEM 7,569	ALLOC FACTOR # 117 -- Transmission - 12 CP
PLTSVC	93	Distribution Primary	DEM 17,498	ALLOC FACTOR # 105 -- Distribution Primary Capacity - NCP
PLTSVC	94	Distribution Secondary	DEM 2,789	ALLOC FACTOR # 106 -- Distri. Secondary Capacity - Customer Max Demands
PLTSVC	95	Distribution	CUST 21,746	ALLOC FACTOR # 907 -- Distribution Plant - Customer Component
PLTSVC	96	Other	CUST 38,700	ALLOC FACTOR # 412 -- Annual Number of Bills
PLTSVC	97	TOTAL GENERAL & INTANGIBLE	193,202	SUM LINES (89:96)
PLTSVC	98			
PLTSVC	99	<u>EQUALS: PLANT IN SERVICE</u>		
PLTSVC	100	Production	DEM 3,102,693	SUM LINES (57 +67 +78 +89)
PLTSVC	101	Production	EGY 609,093	SUM LINES (58 +68 +79 +90)
PLTSVC	102	Transmission	DEM 207,358	SUM LINES (59 +69 +80 +91)
PLTSVC	103	Subtransmission	DEM 410,121	SUM LINES (60 +70 +81 +92)
PLTSVC	104	Distribution Primary	DEM 760,841	SUM LINES (61 +71 +82 +93)
PLTSVC	105	Distribution Secondary	DEM 531,285	SUM LINES (62 +72 +83 +94)
PLTSVC	106	Distribution	CUST 832,993	SUM LINES (63 +73 +84 +95)
PLTSVC	107	Other	CUST 51,830	SUM LINES (64 +74 +85 +96)
PLTSVC	108			
PLTSVC	109	TOTAL PLANT IN SERVICE	6,506,184	SUM LINES (100:107)

133

TAMPA ELECTRIC COMPANY  
 DOCKET NO. 130040-EI  
 CLASS COST OF SERVICE STUDIES  
 METHOD: 12CP & 50% AD - PROPOSED  
 WITNESS: ASHBURN  
 PAGE 58 OF 75  
 FILED: 04/05/2013

PLANT HELD FOR FUTURE USE - PHFFU

REPORT	LINE NO.	METHOD OF ASSIGNMENT	FPSC JURIS
PHFFU	1	ALLOC FACTOR # 128 - Proposed Production Capacity - 12CP & 50% AD	1,738
PHFFU	2	ALLOC FACTOR # 201 - Energy - Output to Line	-
PHFFU	3	ALLOC FACTOR # 117 - Transmission - 12 CP	9,115
PHFFU	4	ALLOC FACTOR # 117 - Transmission - 12 CP	17,986
PHFFU	5	ALLOC FACTOR # 105 - Distribution Primary Capacity - NCP	6,569
PHFFU	6	ALLOC FACTOR # 106 - Distri. Secondary Capacity - Customer Max Demands	-
PHFFU	7	ALLOC FACTOR # 907 - Distribution Plant - Customer Component	-
PHFFU	8	ALLOC FACTOR # 412 - Annual Number of Bills	-
PHFFU	9		-
PHFFU	10		-
PHFFU	11	SUM LINES (2:9)	35,409

REPORT	LINE NO.	FPSC JURIS	METHOD OF ASSIGNMENT
ACDPR	1		
ACDPR	2	1,027,827	ALLOC FACTOR # 128 -- Proposed Production Capacity - 12CP & 50% AD
ACDPR	3	260,386	ALLOC FACTOR # 201 -- Energy - Output to Line
ACDPR	4	<u>1,288,193</u>	SUM LINES (2:3)
ACDPR	5		
ACDPR	6		
ACDPR	7		
ACDPR	8	17,345	ALLOC FACTOR # 128 -- Proposed Production Capacity - 12CP & 50% AD
ACDPR	9	61,884	ALLOC FACTOR # 117 -- Transmission - 12 CP
ACDPR	10		
ACDPR	11		
ACDPR	12		
ACDPR	13	42,400	ALLOC FACTOR # 117 -- Transmission - 12 CP
ACDPR	14	70,376	ALLOC FACTOR # 117 -- Transmission - 12 CP
ACDPR	15	<u>112,776</u>	SUM LINES (13:14)
ACDPR	16		
ACDPR	17	<u>191,983</u>	SUM LINES (8+ 10+ 15)

PROPOSED RATE STRUCTURE  
 PROD. CAP. ALLOC. METHOD: 12CP & 50% AD  
 PROJECTED CALENDAR YEAR 2014; FULLY ADJUSTED DATA  
 MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED

TAMPA ELECTRIC COMPANY  
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY

ALLOCATION ASSIGNMENT REPORT  
 PAGE 21

ACCUMULATED RESERVE FOR DEPRECIATION - ACCDPR

REPORT	LINE NO.		FPSC JURIS		METHOD OF ASSIGNMENT
ACCDPR	18	<u>DISTRIBUTION RESERVE</u>			
ACCDPR	19	Substations	DEM	51,565	ALLOC FACTOR # 105 -- Distribution Primary Capacity - NCP
ACCDPR	20				
ACCDPR	21	Poles Direct	CUST	13,394	ALLOC FACTOR # 310 -- Street Light Facilities - LS Direct Assignment
ACCDPR	22	Poles Primary	DEM	45,056	ALLOC FACTOR # 105 -- Distribution Primary Capacity - NCP
ACCDPR	23	Poles Primary (MDS)	CUST	80,100	ALLOC FACTOR # 418 -- Distribution Primary - Customer Component
ACCDPR	24	Poles Secondary	DEM	1,961	ALLOC FACTOR # 106 -- Distri. Secondary Capacity - Customer Max Demands
ACCDPR	25	Poles Secondary (MDS)	CUST	3,486	ALLOC FACTOR # 420 -- Distribution Secondary - Customer Component
ACCDPR	26	TOTAL POLES		<u>143,997</u>	SUM LINES (21:25)
ACCDPR	27				
ACCDPR	28	OH Lines Direct	CUST	2,864	ALLOC FACTOR # 310 -- Street Light Facilities - LS Direct Assignment
ACCDPR	29	OH Lines Primary	DEM	87,529	ALLOC FACTOR # 105 -- Distribution Primary Capacity - NCP
ACCDPR	30	OH Lines Primary (MDS)	CUST	8,657	ALLOC FACTOR # 418 -- Distribution Primary - Customer Component
ACCDPR	31	OH Lines Secondary	DEM	14,971	ALLOC FACTOR # 106 -- Distri. Secondary Capacity - Customer Max Demands
ACCDPR	32	OH Lines Secondary (MDS)	CUST	1,481	ALLOC FACTOR # 420 -- Distribution Secondary - Customer Component
ACCDPR	33	TOTAL OH LINES		<u>115,501</u>	SUM LINES (28:32)
ACCDPR	34				
ACCDPR	35	UG Lines Direct	CUST	-	ALLOC FACTOR # 310 -- Street Light Facilities - LS Direct Assignment
ACCDPR	36	UG Lines Primary	DEM	66,370	ALLOC FACTOR # 105 -- Distribution Primary Capacity - NCP
ACCDPR	37	UG Lines Primary (MDS)	CUST	6,564	ALLOC FACTOR # 418 -- Distribution Primary - Customer Component
ACCDPR	38	UG Lines Secondary	DEM	29,094	ALLOC FACTOR # 106 -- Distri. Secondary Capacity - Customer Max Demands
ACCDPR	39	UG Lines Secondary (MDS)	CUST	2,877	ALLOC FACTOR # 420 -- Distribution Secondary - Customer Component
ACCDPR	40	TOTAL UG LINES		<u>104,905</u>	SUM LINES (35:39)
ACCDPR	41				
ACCDPR	42	Transformers	DEM	162,140	ALLOC FACTOR # 106 -- Distri. Secondary Capacity - Customer Max Demands
ACCDPR	43	Transformers (MDS)	CUST	51,202	ALLOC FACTOR # 420 -- Distribution Secondary - Customer Component
ACCDPR	44				
ACCDPR	45	Services	CUST	90,801	ALLOC FACTOR # 420 -- Distribution Secondary - Customer Component
ACCDPR	46	Meters	CUST	26,497	ALLOC FACTOR # 308 -- Meter Investment Assignment
ACCDPR	47	Interruptible Equipment	CUST	574	ALLOC FACTOR # 309 -- Interruptible Equipment - IS Direct Assign
ACCDPR	48	Street Lighting	CUST	84,458	ALLOC FACTOR # 310 -- Street Light Facilities - LS Direct Assignment
ACCDPR	49				
ACCDPR	50	Distribution Reserve	DEM	458,686	SUM TOTAL (Line 19 thru Line 48) LABELED AS DEM
ACCDPR	51	Distribution Reserve	CUST	372,955	SUM TOTAL (Line 19 thru Line 48) LABELED AS CUST
ACCDPR	52				
ACCDPR	53	TOTAL DISTRIBUTION DEPRE RESERVE		<u>831,641</u>	SUM LINES (50:51)
ACCDPR	54				
ACCDPR	55				
ACCDPR	56	<u>PROD. TRANS. &amp; DIST RESERVE</u>			
ACCDPR	57	Production	DEM	1,045,171	SUM LINES (2 +8)
ACCDPR	58	Production	EGY	260,366	SUM Line 3
ACCDPR	59	Transmission	DEM	61,864	SUM Line 10
ACCDPR	60	Subtransmission	DEM	112,776	SUM Line 15
ACCDPR	61	Distribution Primary	DEM	250,520	SUM LINES (19 +22 +29 +36)
ACCDPR	62	Distribution Secondary	DEM	208,185	SUM LINES (24 +31 +38 +42)
ACCDPR	63	Distribution	CUST	372,955	SUM Line (51)
ACCDPR	64	Other	CUST	-	EQUALS ZERO
ACCDPR	65				
ACCDPR	66	TOTAL PROD, TRANS, & DIST DEPRE RESERVE		<u>2,311,617</u>	SUM LINES (57:64)

136

TAMPA ELECTRIC COMPANY  
 DOCKET NO. 130040-EI  
 CLASS COST OF SERVICE STUDIES  
 METHOD: 12CP & 50% AD - PROPOSED  
 WITNESS: ASHBURN  
 PAGE 61 OF 75  
 FILED: 04/05/2013

PROPOSED RATE STRUCTURE  
 PROD. CAP. ALLOC. METHOD: 12CP & 50% AD  
 PROJECTED CALENDAR YEAR 2014; FULLY ADJUSTED DATA  
 MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED

TAMPA ELECTRIC COMPANY  
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY

ALLOCATION ASSIGNMENT REPORT  
 PAGE 22

ACCUMULATED RESERVE FOR DEPRECIATION - ACCDPR

REPORT	LINE NO.		FPSC JURIS	METHOD OF ASSIGNMENT
ACCDPR	67	<b>PLUS: COMMUNICATION EQUIPMENT</b>		
ACCDPR	68	Production	DEM 5,199	ALLOC FACTOR # 128 -- Proposed Production Capacity - 12CP & 50% AD
ACCDPR	69	Production	EGY 3,808	ALLOC FACTOR # 201 -- Energy - Output to Line
ACCDPR	70	Transmission	DEM 1,832	ALLOC FACTOR # 117 -- Transmission - 12 CP
ACCDPR	71	Subtransmission	DEM 909	ALLOC FACTOR # 117 -- Transmission - 12 CP
ACCDPR	72	Distribution Primary	DEM 3,984	ALLOC FACTOR # 105 -- Distribution Primary Capacity - NCP
ACCDPR	73	Distribution Secondary	DEM 2,129	ALLOC FACTOR # 106 -- Distri. Secondary Capacity - Customer Max Demands
ACCDPR	74	Distribution	CUST 1,715	ALLOC FACTOR # 907 -- Distribution Plant - Customer Component
ACCDPR	75	Other	CUST 3,044	ALLOC FACTOR # 412 -- Annual Number of Bills
ACCDPR	76	TOTAL COMM EQUIP DEPRE RESERVE	<u>22,619</u>	SUM LINES (68:75)
ACCDPR	77			
ACCDPR	78	<b>PLUS: TRANSPORTATION EQUIPMENT</b>		
ACCDPR	79	Production	DEM (2,316)	ALLOC FACTOR # 128 -- Proposed Production Capacity - 12CP & 50% AD
ACCDPR	80	Production	EGY -	ALLOC FACTOR # 201 -- Energy - Output to Line
ACCDPR	81	Transmission	DEM 246	ALLOC FACTOR # 117 -- Transmission - 12 CP
ACCDPR	82	Subtransmission	DEM 1,270	ALLOC FACTOR # 117 -- Transmission - 12 CP
ACCDPR	83	Distribution Primary	DEM 2,796	ALLOC FACTOR # 105 -- Distribution Primary Capacity - NCP
ACCDPR	84	Distribution Secondary	DEM 458	ALLOC FACTOR # 106 -- Distri. Secondary Capacity - Customer Max Demands
ACCDPR	85	Distribution	CUST 3,648	ALLOC FACTOR # 907 -- Distribution Plant - Customer Component
ACCDPR	86	Other	CUST 6,475	ALLOC FACTOR # 412 -- Annual Number of Bills
ACCDPR	87	TOTAL TRANSP EQUIP DEPRE RESERVE	<u>12,586</u>	SUM LINES (79:86)
ACCDPR	88			
ACCDPR	89	<b>PLUS: GENERAL &amp; INTANGIBLE</b>		
ACCDPR	90	Production	DEM 25,365	ALLOC FACTOR # 128 -- Proposed Production Capacity - 12CP & 50% AD
ACCDPR	91	Production	EGY 22,583	ALLOC FACTOR # 201 -- Energy - Output to Line
ACCDPR	92	Transmission	DEM 787	ALLOC FACTOR # 117 -- Transmission - 12 CP
ACCDPR	93	Subtransmission	DEM 3,540	ALLOC FACTOR # 117 -- Transmission - 12 CP
ACCDPR	94	Distribution Primary	DEM 8,039	ALLOC FACTOR # 105 -- Distribution Primary Capacity - NCP
ACCDPR	95	Distribution Secondary	DEM 1,304	ALLOC FACTOR # 106 -- Distri. Secondary Capacity - Customer Max Demands
ACCDPR	96	Distribution	CUST 10,170	ALLOC FACTOR # 907 -- Distribution Plant - Customer Component
ACCDPR	97	Other	CUST 18,083	ALLOC FACTOR # 412 -- Annual Number of Bills
ACCDPR	98	TOTAL GENERAL & INTANGIBLE	<u>89,872</u>	SUM LINES (90:97)
ACCDPR	99			
ACCDPR	100	<b>EQUALS: DEPRECIATION RESERVE</b>		
ACCDPR	101	Production	DEM 1,073,418	SUM LINES (57 +68 +79 +90)
ACCDPR	102	Production	EGY 286,757	SUM LINES (58 +69 +80 +91)
ACCDPR	103	Transmission	DEM 64,729	SUM LINES (59 +70 +81 +92)
ACCDPR	104	Subtransmission	DEM 118,495	SUM LINES (60 +71 +82 +93)
ACCDPR	105	Distribution Primary	DEM 265,339	SUM LINES (61 +72 +83 +94)
ACCDPR	106	Distribution Secondary	DEM 212,067	SUM LINES (62 +73 +84 +95)
ACCDPR	107	Distribution	CUST 388,488	SUM LINES (63 +74 +85 +96)
ACCDPR	108	Other	CUST 27,602	SUM LINES (64 +75 +86 +97)
ACCDPR	109			
ACCDPR	110	TOTAL ACCUM DEPRECIATION RESERVE	<u>2,436,894</u>	SUM LINES (101:108)

137

TAMPA ELECTRIC COMPANY  
 DOCKET NO. 130040-EI  
 CLASS COST OF SERVICE STUDIES  
 METHOD: 12CP & 50% AD - PROPOSED  
 WITNESS: ASHBURN  
 PAGE 62 OF 75  
 FILED: 04/05/2013

PROPOSED RATE STRUCTURE  
 PROD. CAP. ALLOC. METHOD: 12CP & 50% AD  
 PROJECTED CALENDAR YEAR 2014; FULLY ADJUSTED DATA  
 MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED

TAMPA ELECTRIC COMPANY  
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY

ALLOCATION ASSIGNMENT REPORT  
 PAGE 23

WORKING CAPITAL - WKCAP

REPORT	LINE NO.		FPSC JURIS	METHOD OF ASSIGNMENT
WKCAP	1	<b>MATERIALS &amp; SUPPLIES</b>		
WKCAP	2	Production	DEM 31,870	ALLOC FACTOR # 128 -- Proposed Production Capacity - 12CP & 50% AD
WKCAP	3	Production	EGY 5,823	ALLOC FACTOR # 201 -- Energy - Output to Line
WKCAP	4	Transmission	DEM 2,124	ALLOC FACTOR # 117 -- Transmission - 12 CP
WKCAP	5	Subtransmission	DEM 4,191	ALLOC FACTOR # 117 -- Transmission - 12 CP
WKCAP	6	Distribution Primary	DEM 7,696	ALLOC FACTOR # 105 -- Distribution Primary Capacity - NCP
WKCAP	7	Distribution Secondary	DEM 5,504	ALLOC FACTOR # 106 -- Distri. Secondary Capacity - Customer Max Demands
WKCAP	8	Distribution	CUST 8,433	ALLOC FACTOR # 907 -- Distribution Plant - Customer Component
WKCAP	9	Other	CUST -	ALLOC FACTOR # 412 -- Annual Number of Bills
WKCAP	10	TOTAL MATERIALS & SUPPLIES	65,641	SUM LINES (2:9)
WKCAP	11			
WKCAP	12	<b>PLUS: EXCLUSIONS</b>		
WKCAP	13	Production	DEM (1,835)	ALLOC FACTOR # 128 -- Proposed Production Capacity - 12CP & 50% AD
WKCAP	14	Production	EGY (360)	ALLOC FACTOR # 201 -- Energy - Output to Line
WKCAP	15	Transmission	DEM (128)	ALLOC FACTOR # 117 -- Transmission - 12 CP
WKCAP	16	Subtransmission	DEM (253)	ALLOC FACTOR # 117 -- Transmission - 12 CP
WKCAP	17	Distribution Primary	DEM (454)	ALLOC FACTOR # 105 -- Distribution Primary Capacity - NCP
WKCAP	18	Distribution Secondary	DEM (314)	ALLOC FACTOR # 106 -- Distri. Secondary Capacity - Customer Max Demands
WKCAP	19	Distribution	CUST (492)	ALLOC FACTOR # 907 -- Distribution Plant - Customer Component
WKCAP	20	Other	CUST (31)	ALLOC FACTOR # 412 -- Annual Number of Bills
WKCAP	21	TOTAL CASH	(3,868)	SUM LINES (13:20)
WKCAP	22			
WKCAP	23	<b>PLUS: NET ADDITIONS</b>		
WKCAP	24	Production	DEM 228,865	ALLOC FACTOR # 128 -- Proposed Production Capacity - 12CP & 50% AD
WKCAP	25	Production	EGY 44,904	ALLOC FACTOR # 201 -- Energy - Output to Line
WKCAP	26	Transmission	DEM 15,959	ALLOC FACTOR # 117 -- Transmission - 12 CP
WKCAP	27	Subtransmission	DEM 31,561	ALLOC FACTOR # 117 -- Transmission - 12 CP
WKCAP	28	Distribution Primary	DEM 56,575	ALLOC FACTOR # 105 -- Distribution Primary Capacity - NCP
WKCAP	29	Distribution Secondary	DEM 39,166	ALLOC FACTOR # 106 -- Distri. Secondary Capacity - Customer Max Demands
WKCAP	30	Distribution	CUST 61,410	ALLOC FACTOR # 907 -- Distribution Plant - Customer Component
WKCAP	31	Other	CUST 3,821	ALLOC FACTOR # 412 -- Annual Number of Bills
WKCAP	32	TOTAL NET ADDITIONS	482,261	SUM LINES (24:31)
WKCAP	33			
WKCAP	34	<b>MINUS: NET DEDUCTIONS</b>		
WKCAP	35	Production	DEM 276,651	ALLOC FACTOR # 128 -- Proposed Production Capacity - 12CP & 50% AD
WKCAP	36	Production	EGY 54,279	ALLOC FACTOR # 201 -- Energy - Output to Line
WKCAP	37	Transmission	DEM 19,291	ALLOC FACTOR # 117 -- Transmission - 12 CP
WKCAP	38	Subtransmission	DEM 38,151	ALLOC FACTOR # 117 -- Transmission - 12 CP
WKCAP	39	Distribution Primary	DEM 68,388	ALLOC FACTOR # 105 -- Distribution Primary Capacity - NCP
WKCAP	40	Distribution Secondary	DEM 47,344	ALLOC FACTOR # 106 -- Distri. Secondary Capacity - Customer Max Demands
WKCAP	41	Distribution	CUST 74,232	ALLOC FACTOR # 907 -- Distribution Plant - Customer Component
WKCAP	42	Other	CUST 4,619	ALLOC FACTOR # 412 -- Annual Number of Bills
WKCAP	43	TOTAL NET DEDUCTIONS	582,964	SUM LINES (35:42)

138

TAMPA ELECTRIC COMPANY  
 DOCKET NO. 130040-EI  
 CLASS COST OF SERVICE STUDIES  
 METHOD: 12CP & 50% AD - PROPOSED  
 WITNESS: ASHBURN  
 PAGE 63 OF 75  
 FILED: 04/05/2013

WORKING CAPITAL - WKCAP

REPORT	LINE NO.	FPSC JURIS	METHOD OF ASSIGNMENT
WKCAP	44		
WKCAP	45	100,038	
WKCAP	46	100,038	
WKCAP	47		
WKCAP	48		
WKCAP	49		
WKCAP	50		
WKCAP	51		
WKCAP	52		
WKCAP	53		
WKCAP	54		
WKCAP	55		
WKCAP	56		
WKCAP	57		
WKCAP	58	61,119	

PLUS: FUEL INVENTORY  
Production  
TOTAL FUEL INVENTORY

EGY

EQUALS: WORKING CAPITAL (incl. fuel inventory)  
Production  
Transmission  
Subtransmission  
Distribution Primary  
Distribution Secondary  
Other  
TOTAL WORKING CAPITAL

ALOC FACTOR # 201 -- Energy - Output to Line  
Sum Line 45

SUM LINES (2 +13 +24) - Line 35  
SUM LINES (3 +14 +25 +45) - Line 36  
SUM LINES (4 +15 +26) - Line 37  
SUM LINES (5 +16 +27) - Line 38  
SUM LINES (6 +17 +28) - Line 39  
SUM LINES (7 +18 +29) - Line 40  
SUM LINES (8 +19 +30) - Line 41  
SUM LINES (9 +20 +31) - Line 42  
SUM LINES (49:56)

ALLOCATION ASSIGNMENT REPORT  
PAGE 25

TAMPA ELECTRIC COMPANY  
ALLOCATED CLASS COST OF SERVICE & ROR STUDY

PROPOSED RATE STRUCTURE  
PROD. CAP. ALLOC. METHOD: 12CP & 50% AD  
PROJECTED CALENDAR YEAR 2014; FULLY ADJUSTED DATA  
MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED

CONSTRUCTION WORK IN PROGRESS - CWIP

REPORT	LINE NO.	METHOD OF ASSIGNMENT	FPSC JURIS
CWIP	1	ALLOC FACTOR # 128 -- Proposed Production Capacity - 12CP & 50% AD	128,934
CWIP	2	ALLOC FACTOR # 201 -- Energy - Output to Line	13,412
CWIP	3	SUM LINES (2:3)	142,347
CWIP	4	TOTAL PRODUCTION CWIP	
CWIP	5		
CWIP	6		
CWIP	7	TRANSMISSION CWIP	
CWIP	8	Step-Up Substations	7,617
CWIP	9	Hi-Volt Transmission	15,028
CWIP	10	Subtransmission Common	
CWIP	11	TOTAL TRANSMISSION CWIP	22,645
CWIP	12		
CWIP	13		
CWIP	14	DISTRIBUTION CWIP	
CWIP	15	Distribution Primary	331
CWIP	16	Distribution Secondary	237
CWIP	17	Distribution	363
CWIP	18	TOTAL DISTRIBUTION CWIP	931
CWIP	19		
CWIP	20		
CWIP	21	PROD. TRANS. & DIST CWIP	
CWIP	22	Production	128,934
CWIP	23	Transmission	13,412
CWIP	24	Subtransmission	7,617
CWIP	25	Distribution Primary	15,028
CWIP	26	Distribution Secondary	331
CWIP	27	Distribution	237
CWIP	28	Other	363
CWIP	29	TOTAL PROD. TRANS & DIST CWIP	165,922
CWIP	30		



CONSTRUCTION WORK IN PROGRESS - CWIP

REPORT	LINE NO.	METHOD OF ASSIGNMENT	FPSC JURIS
CWIP	31	ELUS: GENERAL CWIP	
CWIP	32	Production	2,301
CWIP	33	Production	2,086
CWIP	34	Transmission	63
CWIP	35	Subtransmission	327
CWIP	36	Distribution Primary	720
CWIP	37	Distribution Secondary	120
CWIP	38	Distribution	839
CWIP	39	Other	1,667
CWIP	40	TOTAL GENERAL CWIP	8,224
CWIP	41		
CWIP	42	EQUALS: TOTAL CWIP	
CWIP	43	Production	131,236
CWIP	44	Production	15,498
CWIP	45	Transmission	7,680
CWIP	46	Subtransmission	15,355
CWIP	47	Distribution Primary	1,051
CWIP	48	Distribution Secondary	367
CWIP	49	Distribution	1,302
CWIP	50	Other	1,667
CWIP	51	TOTAL CWIP	174,146
CWIP	52		

ALLOC FACTOR # 128 - Proposed Production Capacity - 12CP & 50% AD  
 ALLOC FACTOR # 201 - Energy - Output to Line  
 ALLOC FACTOR # 117 - Transmission - 12 CP  
 ALLOC FACTOR # 117 - Transmission - 12 CP  
 ALLOC FACTOR # 105 - Distribution Primary Capacity - NCP  
 ALLOC FACTOR # 106 - Distr. Secondary Capacity - Customer Max Demands  
 ALLOC FACTOR # 907 - Distribution Plant - Customer Component  
 ALLOC FACTOR # 412 - Annual Number of Bills  
 SUM LINES (32:39)

SUM LINES (22 + 32)  
 SUM LINES (23 + 33)  
 SUM LINES (24 + 34)  
 SUM LINES (25 + 35)  
 SUM LINES (26 + 36)  
 SUM LINES (27 + 37)  
 SUM LINES (28 + 38)  
 SUM LINES (29 + 39)  
 SUM LINES (43:50)

PROPOSED RATE STRUCTURE  
 PROD. CAP. ALLOC. METHOD: 12CP & 50% AD  
 PROJECTED CALENDAR YEAR 2014; FULLY ADJUSTED DATA  
 MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED

TAMPA ELECTRIC COMPANY  
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY

ALLOCATION ASSIGNMENT REPORT  
 PAGE 27

NET PLANT AND RATE BASE - RBASE

REPORT	LINE NO.		FPSC JURIS	METHOD OF ASSIGNMENT
RBASE	1	<u>PLANT IN SERVICE</u>		
RBASE	2	Production	DEM 3,102,693	SCH. - PLTSVC: Line 100
RBASE	3	Production	EGY 609,093	SCH. - PLTSVC: Line 101
RBASE	4	Transmission	DEM 207,358	SCH. - PLTSVC: Line 102
RBASE	5	Subtransmission	DEM 410,121	SCH. - PLTSVC: Line 103
RBASE	6	Distribution Primary	DEM 760,841	SCH. - PLTSVC: Line 104
RBASE	7	Distribution Secondary	DEM 531,265	SCH. - PLTSVC: Line 105
RBASE	8	Distribution	CUST 832,993	SCH. - PLTSVC: Line 106
RBASE	9	Other	CUST 51,830	SCH. - PLTSVC: Line 107
RBASE	10	TOTAL PLANT IN SERVICE	6,506,194	SUM LINES (2:9)
RBASE	11			
RBASE	12	<u>PLUS: PLANT HELD FOR FUTURE USE</u>		
RBASE	13	Production	DEM 1,738	SCH. - PHFFU: Line 2
RBASE	14	Production	EGY -	SCH. - PHFFU: Line 3
RBASE	15	Transmission	DEM 9,115	SCH. - PHFFU: Line 4
RBASE	16	Subtransmission	DEM 17,986	SCH. - PHFFU: Line 5
RBASE	17	Distribution Primary	DEM 6,569	SCH. - PHFFU: Line 6
RBASE	18	Distribution Secondary	DEM -	SCH. - PHFFU: Line 7
RBASE	19	Distribution	CUST -	SCH. - PHFFU: Line 8
RBASE	20	Other	CUST -	SCH. - PHFFU: Line 9
RBASE	21	TOTAL PLANT HELD FOR FUTURE USE	35,409	SUM LINES (13:20)
RBASE	22			
RBASE	23	<u>EQUALS: TOTAL PLANT</u>		
RBASE	24	Production	DEM 3,104,431	SUM LINES (2 + 13)
RBASE	25	Production	EGY 609,093	SUM LINES (3 + 14)
RBASE	26	Transmission	DEM 216,474	SUM LINES (4 + 15)
RBASE	27	Subtransmission	DEM 428,107	SUM LINES (5 + 16)
RBASE	28	Distribution Primary	DEM 767,411	SUM LINES (6 + 17)
RBASE	29	Distribution Secondary	DEM 531,265	SUM LINES (7 + 18)
RBASE	30	Distribution	CUST 832,993	SUM LINES (8 + 19)
RBASE	31	Other	CUST 51,830	SUM LINES (9 + 20)
RBASE	32	TOTAL PLANT	6,541,603	SUM LINES (24:31)
RBASE	33			
RBASE	34	<u>LESS: DEPRECIATION RESERVE</u>		
RBASE	35	Production	DEM 1,073,418	SCH. - ACCDPR: Line 101
RBASE	36	Production	EGY 286,757	SCH. - ACCDPR: Line 102
RBASE	37	Transmission	DEM 64,729	SCH. - ACCDPR: Line 103
RBASE	38	Subtransmission	DEM 118,495	SCH. - ACCDPR: Line 104
RBASE	39	Distribution Primary	DEM 265,339	SCH. - ACCDPR: Line 105
RBASE	40	Distribution Secondary	DEM 212,067	SCH. - ACCDPR: Line 106
RBASE	41	Distribution	CUST 388,488	SCH. - ACCDPR: Line 107
RBASE	42	Other	CUST 27,602	SCH. - ACCDPR: Line 108
RBASE	43	TOTAL DEPRECIATION RESERVE	2,436,894	SUM LINES (35:42)

142

TAMPA ELECTRIC COMPANY  
 DOCKET NO. 130040-EI  
 CLASS COST OF SERVICE STUDIES  
 METHOD: 12CP & 50% AD - PROPOSED  
 WITNESS: ASHBURN  
 PAGE 67 OF 75  
 FILED: 04/05/2013

NET PLANT AND RATE BASE - RBASE

REPORT	LINE NO.		FPSC JURIS	METHOD OF ASSIGNMENT
RBASE	44	EQUALS: NET PLANT		
RBASE	45	Production	2,031,012	LINES (24 - 35)
RBASE	46	Production	322,337	LINES (25 - 36)
RBASE	47	Transmission	151,745	LINES (26 - 37)
RBASE	48	Subtransmission	309,612	LINES (27 - 38)
RBASE	49	Distribution Primary	502,072	LINES (28 - 39)
RBASE	50	Distribution Secondary	319,199	LINES (29 - 40)
RBASE	51	Distribution	444,505	LINES (30 - 41)
RBASE	52	Other	24,228	LINES (31 - 42)
RBASE	53	TOTAL NET PLANT	4,104,709	SUM LINES (45:52)
RBASE	54			
RBASE	55	PLUS: WORKING CAPITAL		
RBASE	56	Production	(17,751)	SCH. - WKCAP: Line 49
RBASE	57	Production	96,125	SCH. - WKCAP: Line 50
RBASE	58	Transmission	(1,336)	SCH. - WKCAP: Line 51
RBASE	59	Subtransmission	(2,652)	SCH. - WKCAP: Line 52
RBASE	60	Distribution Primary	(4,570)	SCH. - WKCAP: Line 53
RBASE	61	Distribution Secondary	(2,988)	SCH. - WKCAP: Line 54
RBASE	62	Distribution	(4,882)	SCH. - WKCAP: Line 55
RBASE	63	Other	(628)	SCH. - WKCAP: Line 56
RBASE	64	TOTAL WORKING CAPITAL	61,119	SUM LINES (56:63)
RBASE	65			
RBASE	66	PLUS: CWIP		
RBASE	67	Production	131,236	SCH. - CWIP: Line 43
RBASE	68	Production	15,498	SCH. - CWIP: Line 44
RBASE	69	Transmission	7,680	SCH. - CWIP: Line 45
RBASE	70	Subtransmission	15,355	SCH. - CWIP: Line 46
RBASE	71	Distribution Primary	1,051	SCH. - CWIP: Line 47
RBASE	72	Distribution Secondary	357	SCH. - CWIP: Line 48
RBASE	73	Distribution	1,302	SCH. - CWIP: Line 49
RBASE	74	Other	1,667	SCH. - CWIP: Line 50
RBASE	75	TOTAL CWIP	174,146	SUM LINES (67:74)
RBASE	76			
RBASE	77	EQUALS: RATE BASE		
RBASE	78	Production	2,144,497	SUM LINES (45 +56 +67)
RBASE	79	Production	433,960	SUM LINES (46 +57 +68)
RBASE	80	Transmission	158,089	SUM LINES (47 +58 +69)
RBASE	81	Subtransmission	322,315	SUM LINES (48 +59 +70)
RBASE	82	Distribution Primary	498,553	SUM LINES (49 +60 +71)
RBASE	83	Distribution Secondary	316,568	SUM LINES (50 +61 +72)
RBASE	84	Distribution	440,525	SUM LINES (51 +62 +73)
RBASE	85	Other	25,067	SUM LINES (52 +63 +74)
RBASE	86	TOTAL RATE BASE	4,339,974	SUM LINES (78:85)

PROPOSED RATE STRUCTURE  
 PROD. CAP. ALLOC. METHOD: 12CP & 50% AD  
 PROJECTED CALENDAR YEAR 2014; FULLY ADJUSTED DATA  
 MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED

TAMPA ELECTRIC COMPANY  
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY

ALLOCATION ASSIGNMENT REPORT  
 PAGE 29

DERIVATION OF UNIT COSTS - UNTCST

APPROVED ROR

REPORT	LINE NO.		FPSC JURIS	METHOD OF ASSIGNMENT
UNTCST	1	<u>FUNCTIONALIZED REVENUE REQUIREMENTS</u>		
UNTCST	2	Production	DEM 440,795	SCH. - DECCST: Line 225
UNTCST	3	Production	EGY 175,138	SCH. - DECCST: Line 226
UNTCST	4	Transmission	DEM 25,003	SCH. - DECCST: Line 227
UNTCST	5	Subtransmission	DEM 62,057	SCH. - DECCST: Line 228
UNTCST	6	Distribution Primary	DEM 102,789	SCH. - DECCST: Line 229
UNTCST	7	Distribution Secondary	DEM 62,967	SCH. - DECCST: Line 230
UNTCST	8	Distribution: MDS, Meters, Svcs, IS Equip, Lighting	CUST 131,830	SCH. - DECCST: Line 231
UNTCST	9	Other: Meter Reading, Billing, Cust Srvc	CUST 36,144	SCH. - DECCST: Line 232
UNTCST	10	Revenue Associated Expense & Fees	REV 4,714	
UNTCST	11	TOTAL BASE REVENUE REQUIREMENTS	<u>1,041,438</u>	SUM LINES (2:9)
UNTCST	12			
UNTCST	13	Revenue Expense Expansion Factor	1.00455	
UNTCST	14	<u>BILLING UNITS (ANNUAL)</u>		
UNTCST	15	<u>MWh Sales Related To:</u>		
UNTCST	16	Production & Transmission (Factor 404)		ALLOC FACTOR # 404 -- Billing mWh - Power Supply (P&T)
UNTCST	17	Distribution Primary (Factor 405)		ALLOC FACTOR # 405 -- Billing mWh - Distribution Primary Capacity
UNTCST	18	Distribution Secondary (Factor 406)		ALLOC FACTOR # 406 -- Billing mWh - Distribution Secondary Capacity
UNTCST	19			
UNTCST	20	<u>Billing kW Related To:</u>		
UNTCST	21	Production & Transmission (Factor 401)		ALLOC FACTOR # 401 -- Billing kW - Power Supply (P&T)
UNTCST	22	Distribution Primary (Factor 402)		ALLOC FACTOR # 402 -- Billing kW - Distribution Primary Capacity
UNTCST	23	Distribution Secondary (Factor 403)		ALLOC FACTOR # 403 -- Billing kW - Distribution Secondary Capacity
UNTCST	24			
UNTCST	25	<u>Annual Bills (Factor 412)</u>		
UNTCST	26			ALLOC FACTOR # 412 -- Annual Number of Bills
UNTCST	27	<u>FUNCTIONALIZED UNIT COSTS (adjusted by Revenue Expense Expansion Factor)</u>		
UNTCST	28	<u>Customer Related - \$/Bill</u>		
UNTCST	29	MDS, Meters, Svcs, IS Equip		Line 8 * 1000/ Line 25
UNTCST	30	Meter Reading, Billing, Cust Srvc		Line 9 * 1000/ Line 25
UNTCST	31	TOTAL CUSTOMER		SUM LINES (29:30)
UNTCST	32			
UNTCST	33	Production Energy (cents/kWh)		((Line 3 /Line 16) /10) * 1000
UNTCST	34			
UNTCST	35	<u>Capacity Related</u>		
UNTCST	36	<u>Based on MWh Sales - (cents/kWh)</u>		
UNTCST	37	Production		((Line 2 /Line 16) /10) * 1000
UNTCST	38	Transmission		((LINES (4 + 5) /Line 16) /10) *1000
UNTCST	39	Distribution Primary		((Line 6 /Line 17) /10) * 1000
UNTCST	40	Distribution Secondary		((Line 7 /Line 18) /10) * 1000
UNTCST	41			
UNTCST	42	<u>Based on Billing kW Demand - (\$/kW/month)</u>		
UNTCST	43	Production Demand		(Line 2/Line 21) *1000
UNTCST	44	Transmission Demand		(LINES (4 + 5) /Line 21) *1000
UNTCST	45	Distribution Primary Demand		(Line 6/Line 22) *1000
UNTCST	46	Distribution Secondary Demand		(Line 7/Line 23) *1000

144

TAMPA ELECTRIC COMPANY  
 DOCKET NO. 130040-EI  
 CLASS COST OF SERVICE STUDIES  
 METHOD: 12CP & 50% AD - PROPOSED  
 WITNESS: ASHBURN  
 PAGE 69 OF 75  
 FILED: 04/05/2013

PROPOSED RATE STRUCTURE  
 PROD. CAP. ALLOC. METHOD: 12CP & 50% AD  
 PROJECTED CALENDAR YEAR 2014; FULLY ADJUSTED DATA  
 MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED

TAMPA ELECTRIC COMPANY  
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY

ALLOCATION ASSIGNMENT REPORT  
 PAGE 30

DERIVATION OF D-E-C COSTS - DECCST

This section calculates Functionalized Revenue  
 Requirement for Demand, Energy, Cust Costs

REPORT	LINE NO.		FPSC JURIS		METHOD OF ASSIGNMENT
DECCST	1	<u>RATE BASE</u>			
DECCST	2	Production	DEM	2,144,497	SCH. - RBASE: Line 78
DECCST	3	Production	EGY	433,960	SCH. - RBASE: Line 79
DECCST	4	Transmission	DEM	158,089	SCH. - RBASE: Line 80
DECCST	5	Subtransmission	DEM	322,315	SCH. - RBASE: Line 81
DECCST	6	Distribution Primary	DEM	498,553	SCH. - RBASE: Line 82
DECCST	7	Distribution Secondary	DEM	316,568	SCH. - RBASE: Line 83
DECCST	8	Distribution	CUST	440,925	SCH. - RBASE: Line 84
DECCST	9	Other	CUST	25,067	SCH. - RBASE: Line 85
DECCST	10	TOTAL RATE BASE		4,339,974	SUM LINES (2:9)
DECCST	11				
DECCST	12	<u>MULTIPLIED BY RATE OF RETURN</u>		6.74	CALC: Line 38 * 100 FROM ROR
DECCST	13				
DECCST	14	<u>EQUALS: RETURN ON RATE BASE</u>			
DECCST	15	Production	DEM	144,539	(Line 2 * Line 12) /100
DECCST	16	Production	EGY	29,249	(Line 3 * Line 12) /100
DECCST	17	Transmission	DEM	10,655	(Line 4 * Line 12) /100
DECCST	18	Subtransmission	DEM	21,724	(Line 5 * Line 12) /100
DECCST	19	Distribution Primary	DEM	33,602	(Line 6 * Line 12) /100
DECCST	20	Distribution Secondary	DEM	21,337	(Line 7 * Line 12) /100
DECCST	21	Distribution	CUST	29,718	(Line 8 * Line 12) /100
DECCST	22	Other	CUST	1,689	(Line 9 * Line 12) /100
DECCST	23	TOTAL RETURN ON RATE BASE		292,514	SUM LINES (15:22)
DECCST	24				
DECCST	25	<u>PLUS: ADJ. TO INCOME TAXES (True-Ups, Adjs. &amp; ITC)</u>			
DECCST	26	Production	DEM	(333)	SCH. - INCTX: Line 153
DECCST	27	Production	EGY	(67)	SCH. - INCTX: Line 154
DECCST	28	Transmission	DEM	(25)	SCH. - INCTX: Line 155
DECCST	29	Subtransmission	DEM	(50)	SCH. - INCTX: Line 156
DECCST	30	Distribution Primary	DEM	(77)	SCH. - INCTX: Line 157
DECCST	31	Distribution Secondary	DEM	(49)	SCH. - INCTX: Line 158
DECCST	32	Distribution	CUST	(68)	SCH. - INCTX: Line 159
DECCST	33	Other	CUST	(4)	SCH. - INCTX: Line 160
DECCST	34	TOTAL ADJ'S TO INCOME TAXES		(673)	SUM LINES (26:33)
DECCST	35				
DECCST	36	<u>MINUS INTEREST EXPENSE</u>			
DECCST	37	Production	DEM	42,247	SCH. - INCTX: Line 84
DECCST	38	Production	EGY	8,549	SCH. - INCTX: Line 85
DECCST	39	Transmission	DEM	3,114	SCH. - INCTX: Line 86
DECCST	40	Subtransmission	DEM	6,350	SCH. - INCTX: Line 87
DECCST	41	Distribution Primary	DEM	9,821	SCH. - INCTX: Line 88
DECCST	42	Distribution Secondary	DEM	6,236	SCH. - INCTX: Line 89
DECCST	43	Distribution	CUST	8,686	SCH. - INCTX: Line 90
DECCST	44	Other	CUST	494	SCH. - INCTX: Line 91
DECCST	46	TOTAL INTEREST EXPENSE		85,497	SUM LINES (37:44)

145

TAMPA ELECTRIC COMPANY  
 DOCKET NO. 130040-EI  
 CLASS COST OF SERVICE STUDIES  
 METHOD: 12CP & 50% AD - PROPOSED  
 WITNESS: ASHBURN  
 PAGE 70 OF 75  
 FILED: 04/05/2013

PROPOSED RATE STRUCTURE  
 PROD. CAP. ALLOC. METHOD: 12CP & 50% AD  
 PROJECTED CALENDAR YEAR 2014; FULLY ADJUSTED DATA  
 MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED

TAMPA ELECTRIC COMPANY  
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY

ALLOCATION ASSIGNMENT REPORT  
 PAGE 31

DERIVATION OF D-E-C COSTS - DECCST

REPORT	LINE NO.		FPSC JURIS	METHOD OF ASSIGNMENT
DECCST	46	<u>PLUS PERMANENT TIMING DIFFERENCES</u>		
DECCST	47	Production	DEM 284	SCH. - INCTX: Line 95
DECCST	48	Production	EGY 58	SCH. - INCTX: Line 96
DECCST	49	Transmission	DEM 21	SCH. - INCTX: Line 97
DECCST	50	Subtransmission	DEM 43	SCH. - INCTX: Line 98
DECCST	51	Distribution Primary	DEM 66	SCH. - INCTX: Line 99
DECCST	52	Distribution Secondary	DEM 42	SCH. - INCTX: Line 100
DECCST	53	Distribution	CUST 58	SCH. - INCTX: Line 101
DECCST	54	Other	CUST 3	SCH. - INCTX: Line 102
DECCST	55	TOTAL PERMANENT TIMING DIFFERENCES	<u>575</u>	SUM LINES (47:54)
DECCST	56			
DECCST	57	<u>EQUALS: OPERATING INCOME BEFORE FIT</u>		
DECCST	58	Production	DEM 102,244	SUM LINES (15 +26 - 37 +47)
DECCST	59	Production	EGY 20,690	SUM LINES (16 +27 - 38 +48)
DECCST	60	Transmission	DEM 7,537	SUM LINES (17 +28 - 39 +49)
DECCST	61	Subtransmission	DEM 15,367	SUM LINES (18 +29 - 40 +50)
DECCST	62	Distribution Primary	DEM 23,770	SUM LINES (19 +30 - 41 +51)
DECCST	63	Distribution Secondary	DEM 15,093	SUM LINES (20 +31 - 42 +52)
DECCST	64	Distribution	CUST 21,022	SUM LINES (21 +32 - 43 +53)
DECCST	65	Other	CUST 1,195	SUM LINES (22 +33 - 44 +54)
DECCST	66	TOTAL OPER INCOME BEFORE FIT	<u>206,919</u>	SUM LINES (58:65)
DECCST	67			
DECCST	68	<u>PLUS: OPER. INCOME Y(FIT)(1-FIT)</u>		
DECCST	69	Production	DEM 55,055	(Line 58 * 0.35)/(1-0.35)
DECCST	70	Production	EGY 11,141	(Line 59 * 0.35)/(1-0.35)
DECCST	71	Transmission	DEM 4,059	(Line 60 * 0.35)/(1-0.35)
DECCST	72	Subtransmission	DEM 8,275	(Line 61 * 0.35)/(1-0.35)
DECCST	73	Distribution Primary	DEM 12,799	(Line 62 * 0.35)/(1-0.35)
DECCST	74	Distribution Secondary	DEM 8,127	(Line 63 * 0.35)/(1-0.35)
DECCST	75	Distribution	CUST 11,320	(Line 64 * 0.35)/(1-0.35)
DECCST	76	Other	CUST 644	(Line 65 * 0.35)/(1-0.35)
DECCST	77	TOTAL FEDERAL INCOME TAX	<u>111,418</u>	SUM LINES (69:76)
DECCST	78			
DECCST	79	<u>EQUALS: FEDERAL TAXABLE INCOME</u>		
DECCST	80	Production	DEM 157,299	SUM LINES (58 +69)
DECCST	81	Production	EGY 31,831	SUM LINES (59 +70)
DECCST	82	Transmission	DEM 11,596	SUM LINES (60 +71)
DECCST	83	Subtransmission	DEM 23,642	SUM LINES (61 +72)
DECCST	84	Distribution Primary	DEM 36,569	SUM LINES (62 +73)
DECCST	85	Distribution Secondary	DEM 23,220	SUM LINES (63 +74)
DECCST	86	Distribution	CUST 32,342	SUM LINES (64 +75)
DECCST	87	Other	CUST 1,839	SUM LINES (65 +76)
DECCST	88	TOTAL FEDERAL TAXABLE INCOME	<u>318,337</u>	SUM LINES (80:87)

146

TAMPA ELECTRIC COMPANY  
 DOCKET NO. 130040-EI  
 CLASS COST OF SERVICE STUDIES  
 METHOD: 12CP & 50% AD - PROPOSED  
 WITNESS: ASHBURN  
 PAGE 71 OF 75  
 FILED: 04/05/2013

DERIVATION OF D-E-C COSTS - DECCST

REPORT	LINE NO.	METHOD OF ASSIGNMENT	FPS	JURIS
DECCST	89		9,155	
DECCST	90	DEM	1,853	
DECCST	91	EGY	875	
DECCST	92	DEM	1,376	
DECCST	93	Transmission	2,128	
DECCST	94	Distribution Primary	1,351	
DECCST	95	Distribution Secondary	1,882	
DECCST	96	Distribution	107	
DECCST	97	Other	18,528	
DECCST	98	TOTAL STATE INCOME TAX		
DECCST	99			
DECCST	100	PLUS: STATE INC.TAX = FED.TAX. INCOME *SIT(1-SIT)		
DECCST	101	Production	284	
DECCST	102	Production	58	
DECCST	103	Transmission	21	
DECCST	104	Subtransmission	43	
DECCST	105	Distribution Primary	66	
DECCST	106	Distribution Secondary	42	
DECCST	107	Distribution	58	
DECCST	108	Other	3	
DECCST	109	TOTAL PERMANENT TIMING DIFFERENCES	575	
DECCST	110	MINUS: PERMANENT TIMING DIFFERENCES		
DECCST	111	Production	42,247	
DECCST	112	Production	8,549	
DECCST	113	Transmission	3,114	
DECCST	114	Subtransmission	6,350	
DECCST	115	Distribution Primary	9,821	
DECCST	116	Distribution Secondary	6,235	
DECCST	117	Distribution	6,896	
DECCST	118	Other	494	
DECCST	119	TOTAL INTEREST EXPENSE	85,497	
DECCST	120	PLUS: INTEREST EXPENSE		
DECCST	121	Production	208,416	
DECCST	122	Production	42,176	
DECCST	123	Transmission	15,364	
DECCST	124	Subtransmission	31,325	
DECCST	125	Distribution Primary	48,453	
DECCST	126	Distribution Secondary	30,766	
DECCST	127	Distribution	42,852	
DECCST	128	Other	2,536	
DECCST	129	TOTAL OPERATING INCOME BEFORE TAXES	421,786	
DECCST	130	MINUS: OPERATING INCOME BEFORE TAXES		
DECCST	131			

PROPOSED RATE STRUCTURE  
 PROD. CAP. ALLOC. METHOD: 12CP & 50% AD  
 PROJECTED CALENDAR YEAR 2014; FULLY ADJUSTED DATA  
 MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED

TAMPA ELECTRIC COMPANY  
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY

ALLOCATION ASSIGNMENT REPORT  
 PAGE 33

DERIVATION OF D-E-C COSTS - DECCST

REPORT	LINE NO.		FPSC JURIS		METHOD OF ASSIGNMENT
DECCST	132	<b>PLUS: TAXES OTHER THAN INCOME</b>			
DECCST	133	Production	DEM	28,960	SCH. - TXOTH: Line 58
DECCST	134	Production	EGY	8,010	SCH. - TXOTH: Line 59
DECCST	135	Transmission	DEM	1,883	SCH. - TXOTH: Line 60
DECCST	136	Subtransmission	DEM	4,014	SCH. - TXOTH: Line 61
DECCST	137	Distribution Primary	DEM	7,367	SCH. - TXOTH: Line 62
DECCST	138	Distribution Secondary	DEM	4,556	SCH. - TXOTH: Line 63
DECCST	139	Distribution	CUST	8,199	SCH. - TXOTH: Line 64
DECCST	140	Other	CUST	2,799	SCH. - TXOTH: Line 65
DECCST	141	TOTAL TAXES OTHER THAN INCOME		<u>65,789</u>	SUM LINES (133:140)
DECCST	142				
DECCST	143	<b>PLUS: DEPREC &amp; AMORTIZ EXPENSE</b>			
DECCST	144	Production	DEM	107,909	SCH. - DEPRE: Line 104
DECCST	145	Production	EGY	21,389	SCH. - DEPRE: Line 105
DECCST	146	Transmission	DEM	6,027	SCH. - DEPRE: Line 106
DECCST	147	Subtransmission	DEM	11,857	SCH. - DEPRE: Line 107
DECCST	148	Distribution Primary	DEM	22,731	SCH. - DEPRE: Line 108
DECCST	149	Distribution Secondary	DEM	21,067	SCH. - DEPRE: Line 109
DECCST	150	Distribution	CUST	38,245	SCH. - DEPRE: Line 110
DECCST	151	Other	CUST	4,656	SCH. - DEPRE: Line 111
DECCST	152	TOTAL DEPREC & AMORTIZ EXPENSE		<u>233,881</u>	SUM LINES (144:151)
DECCST	153				
DECCST	154	<b>PLUS: LOSS ON DISPOSITION &amp; MISC.</b>			
DECCST	155	Production	DEM	(63)	SCH. - INCTX: Line 62
DECCST	156	Production	EGY	(12)	SCH. - INCTX: Line 63
DECCST	157	Transmission	DEM	(4)	SCH. - INCTX: Line 64
DECCST	158	Subtransmission	DEM	(8)	SCH. - INCTX: Line 65
DECCST	159	Distribution Primary	DEM	(15)	SCH. - INCTX: Line 66
DECCST	160	Distribution Secondary	DEM	(11)	SCH. - INCTX: Line 67
DECCST	161	Distribution	CUST	(17)	SCH. - INCTX: Line 68
DECCST	162	Other	CUST	(1)	SCH. - INCTX: Line 69
DECCST	163	TOTAL OTHER EXPENSES		<u>(132)</u>	SUM LINES (155:162)
DECCST	164				
DECCST	165	<b>PLUS: O &amp; M EXPENSE</b>			
DECCST	166	Production	DEM	97,142	SCH. - O&M: Line 104
DECCST	167	Production	EGY	102,688	SCH. - O&M: Line 105
DECCST	168	Transmission	DEM	2,964	SCH. - O&M: Line 106
DECCST	169	Subtransmission	DEM	15,273	SCH. - O&M: Line 107
DECCST	170	Distribution Primary	DEM	33,867	SCH. - O&M: Line 108
DECCST	171	Distribution Secondary	DEM	6,973	SCH. - O&M: Line 109
DECCST	172	Distribution	CUST	42,938	SCH. - O&M: Line 110
DECCST	173	Other	CUST	53,036	SCH. - O&M: Line 111
DECCST	174	TOTAL O & M EXPENSE		<u>354,880</u>	SUM LINES (166:173)

148

TAMPA ELECTRIC COMPANY  
 DOCKET NO. 130040-EI  
 CLASS COST OF SERVICE STUDIES  
 METHOD: 12CP & 50% AD - PROPOSED  
 WITNESS: ASHBURN  
 PAGE 73 OF 75  
 FILED: 04/05/2013



PROPOSED RATE STRUCTURE  
 PROD. CAP. ALLOC. METHOD: 12CP & 50% AD  
 PROJECTED CALENDAR YEAR 2014; FULLY ADJUSTED DATA  
 MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED

TAMPA ELECTRIC COMPANY  
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY

ALLOCATION ASSIGNMENT REPORT  
 PAGE 34

DERIVATION OF D-E-C COSTS - DECCST

REPORT	LINE NO.		FPSC JURIS	METHOD OF ASSIGNMENT
DECCST	175	<u>PLUS: FUEL &amp; POWER TRANSACTIONS</u>		
DECCST	176	Production Demand	DEM	SCH. - O&M: Line 9
DECCST	177	Production Energy	EGY	SCH. - O&M: Line 10
DECCST	178	TOTAL FUEL & POWER TRANSACTIONS	9,301	SUM LINES (176:177)
DECCST	179		9,301	
DECCST	180	<u>EQUALS: TOTAL REVENUE LESS REV TAXES</u>		
DECCST	181	Production	DEM	SUM LINES (123 +133 +144 +155 +166 +176)
DECCST	182	Production	EGY	SUM LINES (124 +134 +145 +156 +167 +177)
DECCST	183	Transmission	DEM	SUM LINES (125 +135 +146 +157 +168 +178)
DECCST	184	Subtransmission	DEM	SUM LINES (126 +136 +147 +158 +169 +179)
DECCST	185	Distribution Primary	DEM	SUM LINES (127 +137 +148 +159 +170 +180)
DECCST	186	Distribution Secondary	DEM	SUM LINES (128 +138 +149 +160 +171 +181)
DECCST	187	Distribution	CUST	SUM LINES (129 +139 +150 +161 +172 +182)
DECCST	188	Other	CUST	SUM LINES (130 +140 +151 +162 +173 +183)
DECCST	189	TOTAL TOTAL REVENUE LESS REV TAXES	1,085,505	SUM LINES (181:188)
DECCST	190			
DECCST	191	<u>PLUS: ADD'L REVENUE TAXES (Bad Debt &amp; Regulatory Assess. Fee)</u>		
DECCST	192	Production	DEM	(Line 181 / Line 189) *( Line 47 from ROR *(REG_ASSESS_FEE+BAD_DEBT))
DECCST	193	Production	EGY	(Line 182 / Line 189) *( Line 47 from ROR *(REG_ASSESS_FEE+BAD_DEBT))
DECCST	194	Transmission	DEM	(Line 183 / Line 189) *( Line 47 from ROR *(REG_ASSESS_FEE+BAD_DEBT))
DECCST	195	Subtransmission	DEM	(Line 184 / Line 189) *( Line 47 from ROR *(REG_ASSESS_FEE+BAD_DEBT))
DECCST	196	Distribution Primary	DEM	(Line 185 / Line 189) *( Line 47 from ROR *(REG_ASSESS_FEE+BAD_DEBT))
DECCST	197	Distribution Secondary	DEM	(Line 186 / Line 189) *( Line 47 from ROR *(REG_ASSESS_FEE+BAD_DEBT))
DECCST	198	Distribution	CUST	(Line 187 / Line 189) *( Line 47 from ROR *(REG_ASSESS_FEE+BAD_DEBT))
DECCST	199	Other	CUST	(Line 188 / Line 189) *( Line 47 from ROR *(REG_ASSESS_FEE+BAD_DEBT))
DECCST	200	TOTAL REVENUE TAXES	0	SUM LINES (192:199)
DECCST	201			
DECCST	202	<u>EQUALS: TOTAL REVENUES</u>		
DECCST	203	Production	DEM	SUM LINES (181 + 192)
DECCST	204	Production	EGY	SUM LINES (182 + 193)
DECCST	205	Transmission	DEM	SUM LINES (183 + 194)
DECCST	206	Subtransmission	DEM	SUM LINES (184 + 195)
DECCST	207	Distribution Primary	DEM	SUM LINES (185 + 196)
DECCST	208	Distribution Secondary	DEM	SUM LINES (186 + 197)
DECCST	209	Distribution	CUST	SUM LINES (187 + 198)
DECCST	210	Other	CUST	SUM LINES (188 + 199)
DECCST	211	TOTAL REVENUES	1,085,505	SUM LINES (203:210)

149

TAMPA ELECTRIC COMPANY  
 DOCKET NO. 130040-EI  
 CLASS COST OF SERVICE STUDIES  
 METHOD: 12CP & 50% AD - PROPOSED  
 WITNESS: ASHBURN  
 PAGE 74 OF 75  
 FILED: 04/05/2013

ALLOCATION ASSIGNMENT REPORT  
PAGE 35

TAMPA ELECTRIC COMPANY  
ALLOCATED CLASS COST OF SERVICE & ROR STUDY

PROPOSED RATE STRUCTURE  
PROD. CAP. ALLOC. METHOD: 12CP & 50% AD  
PROJECTED CALENDAR YEAR 2014, FULLY ADJUSTED DATA  
MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED

DERIVATION OF D-E-C COSTS - DECCST

REPORT	LINE NO.	DESCRIPTION	FPSC JURIS	METHOD OF ASSIGNMENT
DECCST	212	LESS: REVENUE OTHER THAN SALES		
DECCST	213	Production	1,201	SCH. - OPREV: Line 37
DECCST	214	Production	8,339	SCH. - OPREV: Line 38
DECCST	215	Transmission	1,204	SCH. - OPREV: Line 39
DECCST	216	Subtransmission	947	SCH. - OPREV: Line 40
DECCST	217	Distribution Primary	9,828	SCH. - OPREV: Line 41
DECCST	218	Distribution Secondary	331	SCH. - OPREV: Line 42
DECCST	219	Distribution	311	SCH. - OPREV: Line 43
DECCST	220	Other	22,808	SCH. - OPREV: Line 44
DECCST	221			
DECCST	222	TOTAL REVENUE OTHER THAN SALES	44,068	SUM LINES (213:220)
DECCST	223			
DECCST	224	EQUALS: SALES REVENUE (FUNCTIONALIZED REVENUE REQUIREMENT)		
DECCST	225	Production	441,162	(Line 203 - Line 213)
DECCST	226	Production	175,212	(Line 204 - Line 214)
DECCST	227	Transmission	25,030	(Line 205 - Line 215)
DECCST	228	Subtransmission	62,113	(Line 206 - Line 216)
DECCST	229	Distribution Primary	102,875	(Line 207 - Line 217)
DECCST	230	Distribution Secondary	63,021	(Line 208 - Line 218)
DECCST	231	Distribution	131,906	(Line 209 - Line 219)
DECCST	232	Other	40,118	(Line 210 - Line 220)
DECCST	233			
DECCST	234	TOTAL SALES REVENUE	1,041,438	SUM LINES (225:233)



**WORK  
PAPERS**

**COST OF SERVICE STUDY  
MODELING WORKPAPERS**

	PAGE NO.
<b>PLANT INVESTMENT</b>	
PRODUCTION	2
TRANSMISSION	3
DISTRIBUTION w/ MDS	4
INTERNALLY DERIVED ALLOCATORS w/ MDS	5
DISTRIBUTION w/o MDS	6
INTERNALLY DERIVED ALLOCATORS w/o MDS	7
STREET LIGHTING POLES & WIRES	8
GENERAL & INTANGIBLE	9
COMMUNICATIONS EQUIPMENT	10
TRANSPORTATION	11
WEIGHTED METERS (CUSTOMERS) INVESTMENT & ALLOCATORS	12-13
PROPERTY HELD FOR FUTURE USE	14
<b>ACCUMULATED DEPRECIATION RESERVE</b>	
PRODUCTION	15
TRANSMISSION	16
DISTRIBUTION w/ MDS	17
DISTRIBUTION w/o MDS	18
GENERAL & INTANGIBLE	19
COMMUNICATIONS EQUIPMENT	20
TRANSPORTATION	21
<b>MINIMUM DISTRIBUTION SYSTEM ANALYSIS</b>	
SUMMARY BY DISTRIBUTION ACCOUNT	22
ZERO INTERCEPT CALCULATION	23
ACCOUNT 364 - POLES	24
ACCOUNT 365 & 367 - CONDUCTORS AND DEVICES	25
ACCOUNT 368 - TRANSFORMERS	26
<b>ADDITIONS TO RATE BASE</b>	
WORKING CAPITAL	27-28
CWIP	29
<b>OTHER REVENUES</b>	
OTHER OPERATING REVENUE	30-31
<b>DEVELOPMENT OF FUNCTIONAL LABOR</b>	
LABOR RATIOS w/ MDS	32
LABOR RATIOS w/o MDS	33
PRODUCTION LABOR	34
TRANSMISSION LABOR	35
DISTRIBUTION LABOR w/ MDS	36
DISTRIBUTION LABOR w/o MDS	37
CUSTOMER ACCOUNTS LABOR	38
A&G LABOR w/ MDS	39
A&G LABOR w/o MDS	40
<b>O&amp;M EXPENSE</b>	
PRODUCTION O&M	41
TRANSMISSION O&M	42
DISTRIBUTION O&M w/ MDS	43
DISTRIBUTION O&M w/o MDS	44
CUSTOMER O&M (FERCS 901 - 916)	45
A&G O&M (FERCS 920 - 932) w/ MDS	46
A&G O&M (FERCS 920 - 932) w/o MDS	47
PROPERTY INSURANCE	48
<b>DEPRECIATION EXPENSE</b>	
PRODUCTION	49
TRANSMISSION	50
DISTRIBUTION w/ MDS	51
DISTRIBUTION w/o MDS	52
GENERAL & INTANGIBLE	53
COMMUNICATIONS EQUIPMENT	54
TRANSPORTATION	55
<b>TAXES OTHER</b>	56
<b>INCOME TAXES</b>	57-58
<b>PROFORMA ADJUSTMENTS</b>	59

TAMPA ELECTRIC COMPANY  
 PRODUCTION PLANT COST (\$000)  
 FOR THE FORECAST PERIOD ENDING 12/31/14

Line Number	Description	Net Capability (MW) *	13-Mo Avg Plant Cost	Tools & Steam Common	TOTAL COMPANY	0.0000%	
						REQ SALES	FL JURIS
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	Steam Production						
2	Big Bend Common		408,401	(408,401)	0	0	0
3							
4	Big Bend Unit 1	395	135,938	103,248	239,186	-	239,186
5	Big Bend Unit 2	395	144,564	103,248	247,802	-	247,802
6	Big Bend Unit 3	365	227,043	95,407	322,450	-	322,450
7	Big Bend Unit 4	417	413,170	108,999	522,169	-	522,169
8	Big Bend Unit 4 FGD		215,897		215,897	-	215,897
9	Big Bend Tools		2,502	(2,502)	0	0	0
10							
11	Total Big Bend	1,572	1,547,504	0	1,547,504	-	1,547,504
12							
13	Steam Prod Dismantling		-	-	-	-	-
14							
15	TOTAL STEAM	1,572	1,547,504	0	1,547,504	-	1,547,504
16							
17	Other Production						
18	Big Bend CT4	56	40,031	0	40,031	0	40,031
19	Phillips Station	-	60,508	0	60,508	0	60,508
20	Cty of Tpa Prime Mvrs	6	6,499	0	6,499	0	6,499
21							
22	Bayside Unit 1	701	325,694	0	325,694	0	325,694
23	Bayside Unit 2	929	440,638	0	440,638	0	440,638
24	Bayside Unit 3	56	31,282	0	31,282	0	31,282
25	Bayside Unit 4	56	22,525	0	22,525	0	22,525
26	Bayside Unit 5	56	30,467	0	30,467	0	30,467
27	Bayside Unit 6	56	35,704	0	35,704	0	35,704
28	Bayside Common		182,072	0	182,072	0	182,072
29							
30	Polk 1	220	509,105	0	509,105	0	509,105
31	Polk 2	151	55,474	0	55,474	0	55,474
32	Polk 3	151	83,702	0	83,702	0	83,702
33	Polk 4	151	35,133	0	35,133	0	35,133
34	Polk 5	151	33,384	0	33,384	0	33,384
35	Polk Common		144,324	0	144,324	0	144,324
36							
37	Other Prod Dismantling		0	0	-	0	0
38							
39	TOTAL OTHER	2,740	1,996,522	0	1,996,522	-	1,996,522
40							
41	Total Steam & Other Production	4,312	3,544,026	0	3,544,026	-	3,544,026

\* Source: Unit Capacity Memo or TYSP, when available. Updated Annually. Use Winter Ratings for Big Bend & Polk 1; Summer Ratings for all other Units/Stations.

152

TAMPA ELECTRIC COMPANY  
 DOCKET NO. 130040-EI  
 SUPPORT: WORKPAPERS  
 WITNESS: ASHBURN  
 PAGE 2 OF 59  
 FILED: 04/05/2013

TAMPA ELECTRIC COMPANY TRANSMISSION PLANT INVESTMENT (\$000) FOR THE FORECAST PERIOD ENDING 12/31/14									
Line	Acct	Description	13 MO AVG PLANT	TOTAL HI-VOLT	Step-Ups & Interconnects	High Voit	Lines	COMMON SUBSTATION & LINES	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
1	350	Substation Land	4,899	-	0	0	0	4,899	
2	350	Line Land	10,488	10,077	0	0	10,077	411	
3		Subtotal Land	15,388	10,077	-	-	10,077	5,310	
4									
5	350.01	Line Right of Way	10,918	6,250	0	0	6,250	4,668	
6									
7		Subtotal 350 (substa)	4,899	-	-	-	-	4,899	
8		Subtotal 350 (lines)	21,408	16,328	-	-	16,328	5,078	
9									
10		TOTAL ACCT 350 - LAND & ROW	26,305	16,328	-	-	16,328	9,978	
11									
12	352	Struct & Improvements	4,429	-	0	0	0	4,429	
13	353	Station Equipment	268,558	91,136	49,165	41,971	0	177,423	
14									
15		TOTAL ACCTS 352 & 353	272,987	91,136	49,165	41,971	0	181,852	
16									
17	354	Towers & Fixtures	4,498	3,715	0	0	3,715	783	
18									
19	355	Poles & Fixtures	216,539	82,082	0	0	82,082	134,457	
20	356	OH Conductors	122,831	56,100	0	0	56,100	66,731	
21	356.01	Clearing ROW	2,111	1,600	0	0	1,600	511	
22		UG Conduit	3,535	-	0	0	0	3,535	
23	358	UG Cables & Fixtures	7,009	-	0	0	0	7,009	
24	359	Roads & Trails	5,328	4,042	0	0	4,042	1,285	
25									
26		TOTAL ACCTS 354-359	361,851	147,539	-	-	147,539	214,311	
27									
28		TOTAL TRANSMISSION	661,143	255,002	49,165	41,971	163,867	406,141	
29									
30		SUMMARY							
31		TOTAL TRANS SUBSTATION	277,887	91,136	49,165	41,971	0	186,751	
32		TOTAL TRANS LINES	383,256	163,867	-	-	163,867	219,390	

DERIVATION OF TRANSMISSION PLANT INTERNAL ALLOCATORS									
			Total	Step Ups & Interconnects	HI_Voit	Lines	Substation & Lines		
		(000's)							
T1000	Transmission Substation Structures		4,899	0	0	0	4,899		
	350 Substation Land		4,429	0	0	0	4,429		
	352 Structures & Improvements		268,558	49,165	41,971	0	177,423		
	353 Station Equipment		277,887	49,165	41,971	0	186,751		
	Total \$'s		100.0%	17.7%	15.1%	0.0%	67.2%		
	Total %								
T1001	Transmission Substation Poles, Lines & Fixtures	(000's)	Total			HI_Voit	Common		
	350 Lines (excl ROW)		21,406			16,328	5,078		
	354-359 Towers, Poles & Conductors		361,851			147,539	214,311		
	Total \$'s		383,256			163,867	219,390		
	Total %		100.0%			42.8%	57.2%		

TAMPA ELECTRIC COMPANY  
 DISTRIBUTION PLANT COST (000's)  
 FOR THE FORECAST PERIOD ENDING 12/31/14

MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED

LINE	DESCRIPTION	FUNCTION	TOTAL	Acct.	Acct.	Acct.	Acct.	Acct.	Acct.	Acct.	Acct.	Acct.	Acct.	Acct.	Acct.	Acct.
				360	360	361	362	364	365	366	368	369.01	369.02	370	373	
(1)	(2)	(3)	(4)	Line	Sub	Structures	Station	Poles	OH	367	Line	OH	UG	Meters	Street	
				Land	Land	(7)	Equipment	(8)	Conductors	UG Lines	Xformers	Services	Services	(14)	(15)	(16)
1	DISTRIBUTION PLANT															
2	SUBSTATIONS DIRECT	DEM	-													
3	SUBSTATIONS COMMON	DEM	220,498			8,772	3,862	207,864								
4	SUBSTATIONS	TOTAL	220,498			8,772	3,862	207,864								
5																
6																
7	POLES DIRECT (SL)	CUST	23,228					23,228								
8	POLES PRIMARY	DEM	78,138					78,138								
9	POLES PRIMARY (MDS)	CUST	138,912					138,912								
10	POLES SECONDARY	DEM	3,401					3,401								
11	POLES SECONDARY (MDS)	CUST	6,046					6,046								
12	POLES	TOTAL	249,726					249,726								
13																
14	OH LINES DIRECT (SL)	CUST	5,804						5,804							
15	OH LINES PRIMARY	DEM	177,357						177,357							
16	OH LINES PRIMARY (MDS)	CUST	17,541						17,541							
17	OH LINES SECONDARY	DEM	30,335						30,335							
18	OH LINES SECONDARY (MDS)	CUST	3,000						3,000							
19	OH LINES	TOTAL	234,037						234,037							
20																
21	UG LINES DIRECT	CUST	-													
22	UG LINES PRIMARY	DEM	257,685							257,685						
23	UG LINES PRIMARY (MDS)	CUST	25,485							25,485						
24	UG LINES SECONDARY	DEM	112,959							112,959						
25	UG LINES SECONDARY (MDS)	CUST	11,172							11,172						
26	UG LINES	TOTAL	407,301							407,301						
27																
28	TRANSFORMERS DIRECT	CUST	-													
29	TRANSFORMERS	DEM	377,975								377,975					
30	TRANSFORMERS (MDS)	CUST	119,360								119,360					
31	TRANSFORMERS	TOTAL	497,335								497,335					
32																
33	SERVICES	CUST	194,385									78,858	115,527			
34	METERS	CUST	80,375											80,375		
35	INTERRUPTIBLE EQUIPMENT	CUST	1,643				968		678							
36	STREET LIGHTING	CUST	176,898													176,898
37																
38	DISTRIBUTION PLANT	DEM	1,258,348	-	8,772	3,862	207,864	81,539	207,692	370,644	377,975	-	-	-	-	-
39	DISTRIBUTION PLANT	CUST	803,851	-	-	-	966	168,187	27,023	36,857	119,360	78,858	115,527	80,375	176,898	
40																
41	DISTRIBUTION PLANT	TOTAL	2,062,199	-	8,772	3,862	208,830	249,726	234,715	407,301	497,335	78,858	115,527	80,375	176,898	

154

TAMPA ELECTRIC COMPANY  
 DOCKET NO. 130040-EI  
 SUPPORT: WORKPAPERS  
 WITNESS: ASHBURN  
 PAGE 4 OF 59  
 FILED: 04/05/2013

TAMPA ELECTRIC COMPANY		MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED										
DISTRIBUTION PLANT COST (000's)		FOR THE FORECAST PERIOD ENDING 12/31/14										
DERIVATION OF DISTRIBUTION PLANT INTERNAL ALLOCATORS		Poles & Conductions (Accts 364,365,366,367)					Services (Acct 389)					
	(000's)	Total	OH Prorata	UG Prorata	UG Prorata	Total	OH Svcs Prorata	UG Svcs Prorata	OH Svcs Prorata	UG Svcs Prorata		
D1000	Services (Prorata to OH & UG)	\$ 249,726	\$ 249,726	\$ 234,037	\$ 0	\$ 407,301	\$ 194,385	\$ 88,852	\$ 105,532	\$ 88,852		
	Overhead Lines	249,726	249,726	234,037	0	407,301	194,385	88,852	105,532	88,852		
	Underground Lines	407,301	0	0	407,301							
	Poles & Conductions Prorata % to Services	\$ 891,064	\$ 483,763	\$ 407,301	\$ 407,301		\$ 54.3%	\$ 45.7%	\$ 54.3%	\$ 45.7%		
D1001	Poles, Overhead Lines & Services	\$ 249,726	\$ 23,228	\$ 78,138	\$ 138,912	\$ 3,401	\$ 6,046	\$ 678	\$ 30,335	\$ 3,000	\$ 105,532	\$ 17.9%
	OH Lines	249,726	23,228	78,138	138,912	3,401	6,046	678	30,335	3,000	105,532	17.9%
	OH Services Prorata	234,715	5,804	177,357	17,541	3,401	6,046	678	30,335	3,000	105,532	17.9%
	Total \$	589,973	29,032	255,495	156,453	33,736	9,047	678	9,047	1,5%	105,532	0.1%
	Total %	100.0%	4.9%	43.3%	26.5%	5.7%	1.5%	0.1%	5.7%	1.5%	17.9%	0.1%
D1002	Underground Lines & Services	\$ 407,301	\$ -	\$ 257,685	\$ 25,485	\$ 112,959	\$ 11,172	\$ 88,852	\$ 112,959	\$ 11,172	\$ 88,852	\$ 17.9%
	UG Lines	407,301	-	257,685	25,485	112,959	11,172	88,852	112,959	11,172	88,852	17.9%
	UG Services Prorata	88,852	-	257,685	25,485	112,959	11,172	88,852	112,959	11,172	88,852	17.9%
	Total \$	496,153	0.0%	257,685	25,485	112,959	11,172	88,852	112,959	11,172	88,852	17.9%
	Total %	100.0%	0.0%	51.9%	5.1%	22.8%	2.3%	17.9%	22.8%	2.3%	17.9%	17.9%
D1003	Station Equipment	\$ 221,464	\$ 966	\$ 220,498	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total \$	221,464	966	220,498	-	-	-	-	-	-	-	-
	Total %	100.0%	0.4%	99.6%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%



TAMPA ELECTRIC COMPANY  
 DISTRIBUTION PLANT COST (000's)  
 FOR THE FORECAST PERIOD ENDING 12/31/14

MINIMUM DISTRIBUTION SYSTEM (MDS) NOT EMPLOYED

LINE	DESCRIPTION	FUNCTION	TOTAL	Acct.	Acct.	Acct.	Acct.	Acct.	Acct.	Acct.	Acct.	Acct.	Acct.	Acct.	Acct.
				360	360	361	362	364	365	366	368	369.01	369.02	370	373
(1)	(2)	(3)	(4)	Line	Sub	Structures	Station	Poles	OH	UG Lines	Xformers	Services	Services	Meters	Street
				Land	Land		Equipment		Conductors						Lighting
				(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
1	DISTRIBUTION PLANT														
2	SUBSTATIONS DIRECT	DEM	-												
3	SUBSTATIONS COMMON	DEM	220,498												
4	SUBSTATIONS	TOTAL	220,498		8,772	3,862	207,864								
5					8,772	3,862	207,864								
6															
7	POLES DIRECT (SL)	CUST	23,228					23,228							
8	POLES PRIMARY	DEM	217,050					217,050							
9	POLES PRIMARY (MDS)	CUST	-					-							
10	POLES SECONDARY	DEM	9,448					9,448							
11	POLES SECONDARY (MDS)	CUST	-					-							
12	POLES	TOTAL	249,726					249,726							
13															
14	OH LINES DIRECT (SL)	CUST	5,804						5,804						
15	OH LINES PRIMARY	DEM	194,898						194,898						
16	OH LINES PRIMARY (MDS)	CUST	-						-						
17	OH LINES SECONDARY	DEM	33,335						33,335						
18	OH LINES SECONDARY (MDS)	CUST	-						-						
19	OH LINES	TOTAL	234,037						234,037						
20															
21	UG LINES DIRECT	CUST	-												
22	UG LINES PRIMARY	DEM	283,170							283,170					
23	UG LINES PRIMARY (MDS)	CUST	-							-					
24	UG LINES SECONDARY	DEM	124,131							124,131					
25	UG LINES SECONDARY (MDS)	CUST	-							-					
26	UG LINES	TOTAL	407,301							407,301					
27															
28	TRANSFORMERS DIRECT	CUST	-												
29	TRANSFORMERS	DEM	497,335								497,335				
30	TRANSFORMERS (MDS)	CUST	-								-				
31	TRANSFORMERS	TOTAL	497,335								497,335				
32															
33	SERVICES	CUST	194,385									78,858	115,527		
34	METERS	CUST	80,375											80,375	
35	INTERRUPTIBLE EQUIPMENT	CUST	1,643				966		678						
36	STREET LIGHTING	CUST	176,898												176,898
37															
38	DISTRIBUTION PLANT	DEM	1,579,865	-	8,772	3,862	207,864	226,498	228,233	407,301	497,335	-	-	-	-
39	DISTRIBUTION PLANT	CUST	482,334	-	-	-	966	23,228	6,482	-	-	78,858	115,527	80,375	176,898
40															
41	DISTRIBUTION PLANT	TOTAL	2,062,199	-	8,772	3,862	208,830	249,726	234,715	407,301	497,335	78,858	115,527	80,375	176,898

156

TAMPA ELECTRIC COMPANY  
 DOCKET NO. 130040-EI  
 SUPPORT: WORKPAPERS  
 WITNESS: ASHBURN  
 PAGE 6 OF 59  
 FILED: 04/05/2013

TAMPA ELECTRIC COMPANY  
 DISTRIBUTION PLANT COST (000's)  
 FOR THE FORECAST PERIOD ENDING 12/31/14

MINIMUM DISTRIBUTION SYSTEM (MDS) NOT EMPLOYED

DERIVATION OF DISTRIBUTION PLANT INTERNAL ALLOCATORS

		Poles & Conductors (Accts 364,365,366,367)				Services (Acct 369)		
		OH		UG		OH Svcs		UG Svcs
D1000	Services (Prorata to OH & UG)	(000's)	Total	Prorata	Prorata	Total	Prorata	Prorata
	Poles		\$ 249,726	\$ 249,726	\$ -			
	Overhead Lines		234,037	234,037	0			
	Underground Lines		407,301	0	407,301			
	<b>Poles &amp; Conductions Prorata % to Services</b>		<b>\$ 891,064</b>	<b>\$ 483,763</b>	<b>\$ 407,301</b>	<b>\$ 194,385</b>	<b>\$ 105,532</b>	<b>\$ 88,852</b>
				54.3%	45.7%	Prorata %	54.3%	45.7%

D1001	Poles, Overhead Lines & Services	(000's)	Total	Distri. Direct	Distri. Primary	Distri. Prim. MDS	Distri. Secondary	Distri. Sec. MDS	Distri. Svcs OH	Direct IS EQ.
	Poles		\$ 249,726	\$ 23,228	\$ 217,050	\$ -	\$ 9,448	\$ -		\$ -
	OH Lines		234,715	5,804	194,898	-	33,335	-		678
	OH Services Prorata		105,532						105,532	
	<b>Total \$</b>		<b>\$ 589,973</b>	<b>\$ 29,032</b>	<b>\$ 411,948</b>	<b>\$ -</b>	<b>\$ 42,783</b>	<b>\$ -</b>	<b>\$ 105,532</b>	<b>\$ 678</b>
	<b>Total %</b>		<b>100.0%</b>	<b>4.9%</b>	<b>69.8%</b>	<b>0.0%</b>	<b>7.3%</b>	<b>0.0%</b>	<b>17.9%</b>	<b>0.1%</b>

D1002	Underground Lines & Services	(000's)	Total	Distri. Direct	Distri. Primary	Distri. Prim. MDS	Distri. Secondary	Distri. Sec. MDS	Distri. Svcs UG
	UG Lines		\$ 407,301	\$ -	\$ 283,170	\$ -	\$ 124,131	\$ -	\$ -
	UG Services Prorata		88,852						88,852
	<b>Total \$</b>		<b>\$ 496,153</b>	<b>\$ -</b>	<b>\$ 283,170</b>	<b>\$ -</b>	<b>\$ 124,131</b>	<b>\$ -</b>	<b>\$ 88,852</b>
	<b>Total %</b>		<b>100.0%</b>	<b>0.0%</b>	<b>57.1%</b>	<b>0.0%</b>	<b>25.0%</b>	<b>0.0%</b>	<b>17.9%</b>

D1003	Station Equipment	(000's)	Total	Direct IS EQ.	Substation EQ.
	<b>Total \$</b>		<b>\$ 221,464</b>	<b>\$ 966</b>	<b>\$ 220,498</b>
	<b>Total %</b>			<b>0.4%</b>	<b>99.6%</b>

157

TAMPA ELECTRIC COMPANY DERIVATION OF DIRECT PLANT ASSIGNMENTS FOR STREET LIGHTING POLES AND CONDUCTOR (\$000) FOR THE FORECAST PERIOD ENDING 12/31/14			
LINE (1)	DESCRIPTION (2)	DIRECT ST LTG Poles (3)	DIRECT ST LTG Wires (4)
1	LIGHTING - TOTAL AVG MO. BILLED WOOD POLES (1)	46,125	
2			
3			
4	AVG. COST OF EMBEDDED WOOD LGT POLE (2)	\$ 503.60	
5		\$23,228,372	
6			
7	DIRECT COST FOR BILLED LGT. POLES (000's)	\$ 23,228	
8			
9			
10			
11			
12			
13			
14	NUMBER OF STREET LIGHTING POLES		46,125
15			
16	LIGHTING SPAN (# OF FEET) (3)		127
17			
18	CALC: LIGHTING WIRE FEET = [# of POLES times FT/span]		\$ 5,857,875
19			
20	AVG COST OF EMBEDDED STREET LIGHTING WIRE (\$/FT) (4)		\$0.99
21			
22	TOTAL DIRECT COST WIRE FOR STREET LIGHTING BILLED POLES (000's)		\$ 5,804
23			
24	Notes:		
25	(1) Estimated street lighting poles		
26	(2) Street lighting pole is pac code A02 [30 foot wood pole]		
27	(3) Estimated wire span provided by Lighting Engineering		
28	(4) Street lighting wire is pac code B77 [#4- s/c AL]		

**TAMPA ELECTRIC COMPANY  
FUNCTIONALIZATION OF GENERAL & INTANGIBLE EQUIP / EXPENSES (\$000)  
FOR THE FORECAST PERIOD ENDING 12/31/14**

**(1) ALLOCATION OF GENERAL PLANT (INCLUDING ARO) TO FUNCTIONS**

LINE (1)	DESCRIPTION (2)	RATIO (3)	PLANT COST (4)	DEPRE. EXPENSE (5)	ACCUM. RESERVE (6)
1	GENERAL & INTANGIBLE		\$ 190,553	\$ 21,122	\$ 89,120
2	ARO		\$ 2,805	\$ -	\$ 824
3	ADJUSTMENTS		\$ -	\$ -	\$ -
4	TOTAL	100.0000%	\$ 193,358	\$ 21,122	\$ 89,944
5	GENERAL & INTANGIBLE	LABOR % DISTRIBUTION	PLANT COST	DEPRE. EXPENSE	ACCUM. RESERVE
6	PROD-DEMAND	27.9599%	\$ 53,278	\$ 5,906	\$ 24,918
7	PROD-ENERGY	25.3398%	\$ 48,286	\$ 5,352	\$ 22,583
8	TRANS - HiVLines	0.7809%	\$ 1,488	\$ 165	\$ 696
9	SUBTRANS - Substa	4.0382%	\$ 7,695	\$ 853	\$ 3,599
10	DIST - DstPri	12.0968%	\$ 23,051	\$ 2,555	\$ 10,781
11	DIST - DstSec	1.7625%	\$ 3,358	\$ 372	\$ 1,571
12	DIST - Cust	7.7632%	\$ 14,793	\$ 1,640	\$ 6,919
13	OTH - Oth Cust	20.2588%	\$ 38,604	\$ 4,279	\$ 18,055
14	TOTAL GEN & INTANGIBLE	100.0000%	\$ 190,553	\$ 21,122	\$ 89,120
15	ARO - DIRECT	DIRECT ASSIGNED ARO FUNCTIONAL \$'S	DEPRE. EXPENSE	ACCUM. RESERVE	
16	PROD-DEMAND	\$ 1,522	\$ -	\$ 447	
17	PROD-ENERGY	\$ -	\$ -	\$ -	
18	TRANSMISSION	\$ 356	\$ -	\$ 105	
19	DISTRIBUTION	\$ 831	\$ -	\$ 244	
20	GENERAL	\$ 97	\$ -	\$ 28	
21	TOTAL ARO	\$ 2,805	\$ -	\$ 824	

**(2) SUMMARIZED FUNCTIONALIZATION AND CLASSIFICATION**

LINE	DESCRIPTION	PLANT COST	DEPRE. EXPENSE	ACCUM. RESERVE
22	PROD-DEMAND	\$ 54,800	\$ 5,906	\$ 25,365
23	PROD-ENERGY	\$ 48,286	\$ 5,352	\$ 22,583
24	TRANS - DEMAND	\$ 1,844	\$ 165	\$ 801
25	SUBTRANS - DEMAND	\$ 7,695	\$ 853	\$ 3,599
26	DIST PRI - DEMAND	\$ 23,882	\$ 2,555	\$ 11,025
27	DIST SEC - DEMAND	\$ 3,358	\$ 372	\$ 1,571
28	DIST - CUST	\$ 14,793	\$ 1,640	\$ 6,919
29	OTH - CUST	\$ 38,700	\$ 4,279	\$ 18,083
30	TOTAL	\$ 193,358	\$ 21,122	\$ 89,944

159

TAMPA ELECTRIC COMPANY  
DOCKET NO. 130040-EI  
SUPPORT: WORKPAPERS  
WITNESS: ASHBURN  
PAGE 9 OF 59  
FILED: 04/05/2013

TAMPA ELECTRIC COMPANY FUNCTIONALIZATION OF TELECOMMUNICATIONS EQUIP / EXPENSES (\$000) FOR THE FORECAST PERIOD ENDING 12/31/14						
(1) DIRECT ASSIGNMENTS TO FUNCTIONS BASED ON TELECOMM DEPT ANALYSIS / MEMO						
LINE	DESCRIPTION	RATIO	PLANT COST	DEPRE. EXPENSE	ACCUM. RESERVE	
(1)	(2)	(3)	(4)	(5)	(6)	(6)
1	397Bal		\$ 33,928			
2	397Exp			2,805		
3	397Res				22,664	
4						
Per Telecom Memo						
5	PRODUCTION					
6		Demand	1,493	123		997
7						
8	TRANSMISSION					
9		Transmission	2,612	216		1,745
10		SubTransmission	475	39		317
11						
12	DISTRIBUTION (ALLOC TO PRI / SEC BASED ON PTD PLT)					
13		Primary	3,972	328		2,653
14		Secondary	2,882	238		1,925
15	SUB-TOTAL DISTRIBUTION	20.2%	6,853	567		4,578
16						
17	TOTAL Prod, Transm, Distri	33.7000%	11,434	945		7,638
(2) ALLOCATION OF GENERAL TO FUNCTIONS ABOVE BASED ON LABOR RATIO						
LINE	DESCRIPTION	LABOR %	PLANT COST	DEPRE. EXPENSE	ACCUM. RESERVE	
18	General Plant Portion		\$ 22,494	\$ 1,860	\$ 15,026	
19						
20	Production - Demand	27.96%	6,289	520	4,201	
21	Production - Energy	25.34%	5,700	471	3,808	
22						
23	TRANS - HV/Lines	0.78%	176	15	117	
24	SUBTRANS - Substa	4.04%	908	75	607	
25						
26	DIST - DistPri	12.10%	2,721	225	1,818	
27	DIST - DistSec	1.76%	396	33	265	
28	DIST - Cust	7.76%	1,746	144	1,167	
29	OTH - Oth Cust	20.26%	4,557	377	3,044	
30	TOTAL	100.0000%	22,494	1,860	15,026	
(3) TOTAL FUNCTIONALIZATION AND CLASSIFICATION (SUM (1) + (2))						
LINE	DESCRIPTION		PLANT COST	DEPRE. EXPENSE	ACCUM. RESERVE	
31	PROD-DEMAND		7,782	643	5,199	
32	PROD-ENERGY		5,700	471	3,808	
33	TRANS - DEMAND		2,788	231	1,862	
34	SUBTRANS - DEMAND		1,383	114	924	
35	DIST PRI - DEMAND		6,693	553	4,471	
36	DIST SEC - DEMAND		3,278	271	2,190	
37	DIST - CUST		1,746	144	1,167	
38	OTH - CUST		4,557	377	3,044	
39	TOTAL		33,928	2,805	22,664	

TAMPA ELECTRIC COMPANY FUNCTIONALIZATION OF TRANSPORTATION EQUIP / EXPENSES (\$000) FOR THE FORECAST PERIOD ENDING 12/31/14						
(1) DIRECT ASSIGNMENTS TO FUNCTIONS BASED ON PLANT ACCTG						
LINE (1)	FUNCTIONAL AREA (2)	FERCACCT (3)	RATIO (4)	PLANT COST (5)	ACCUM. RESERVE (6)	DEPRE. EXPENSE (7)
1	ENERGY DELIVERY	39201		\$ -	\$ -	\$ -
2		39202		\$ 4,731	\$ 2,856	\$ -
3		39203		\$ 15,031	\$ 12,323	\$ -
4		39204		\$ -	\$ (53)	\$ -
5				\$ 19,761	\$ 14,927	\$ -
6	TOTAL ENERGY DELIVERY			\$ -	\$ -	\$ -
7	ENERGY SUPPLY	39211		\$ -	\$ -	\$ -
8		39212		\$ 1,304	\$ 501	\$ 86
9		39213		\$ 723	\$ (2,934)	\$ 27
10		39214		\$ -	\$ 118	\$ -
11	TOTAL ENERGY SUPPLY			\$ 2,027	\$ (2,316)	\$ 113
12						
13						
14						
15	TOTAL VEHICLE PLANT		100.00%	\$ 21,788	\$ 12,611	\$ 113
(2) DETAIL FUNCTIONALIZATION BASED ON LABOR RATIOS WITHIN FUNCTIONS						
LINE	FUNCTIONAL AREA	LABOR EXPENSE \$ AMOUNT	T, D & OTHER LABOR DISTRI. %	PLANT COST	ACCUM. RESERVE	DEPRE. EXPENSE
16	PROD-DEMAND			2,027	(2,316)	113
17	TRANS - HVLines	\$ 800	1.67%	\$ 330	\$ 250	\$ -
18	SUBTRANSMISSION	\$ 4,137	8.65%	\$ 1,709	\$ 1,291	\$ -
19	DIST - DistPri	\$ 12,393	25.90%	\$ 5,119	\$ 3,866	\$ -
20	DIST - DistSec	\$ 1,806	3.77%	\$ 746	\$ 563	\$ -
21	DIST - Cust	\$ 7,953	16.62%	\$ 3,285	\$ 2,481	\$ -
22	OTH - Oth Cust	\$ 20,754	43.98%	\$ 8,573	\$ 6,475	\$ -
23	TOTAL	\$ 47,842	100.00%	\$ 21,788	\$ 14,927	\$ 113
24						
(3) SUMMARIZED FUNCTIONALIZATION AND CLASSIFICATION						
LINE	FUNCTIONAL AREA	PLANT COST	ACCUM. RESERVE	DEPRE. EXPENSE		
25	PROD-DEMAND	2,027	(2,316)	113		
26	TRANS - DEMAND	330	250	-		
27	SUBTRANS - DEMAND	1,709	1,291	-		
28	DIST PRI - DEMAND	5,119	3,866	-		
29	DIST SEC - DEMAND	746	563	-		
30	DIST - CUST	3,285	2,481	-		
31	OTH - CUST	8,573	6,475	-		
32	TOTAL FUNCTIONALIZATION	21,788	12,611	113		

TAMPA ELECTRIC COMPANY WEIGHTED METER COST BY CLASS FOR THE FORECAST PERIOD ENDING 12/31/14													
LINE (1)	METER TYPE (2)	METER		METER READING \$/MTR (4)	AVERAGE NUMBER OF CUSTOMERS / METERS							IS (10)	LS (11)
		INSTALLED \$/MTR (3)			FERC JURIS (5)	FPSC JURIS (6)	RS (7)	GS (8)	GSD (9)				
1	Single Phase												
2	SC Energy Only AMR New Meter Set	\$83	\$0.19		664,832	619,152	45,263	2,171					217
3	SC Energy Only AMR Replace Meter	\$83	\$0.19		2,171								
4	SC Demand AMR Replace Meter	\$187	\$3.05		2,600								
5	SC TOU	\$187	\$3.05		230								
6	SC Demand or TOU												
7													
8	Polyphase SC												
9	Energy Only CL200 New Meter Set	\$280	\$3.05										
10	Energy Only CL200 Replace Meter	\$280	\$3.05		12,716		12,716						
11	Energy Only AMR*	\$280	\$3.05		7,035		7,035						
12	Demand or TOU CL200	\$227	\$3.05		776		76						
13	Demand AMR*	\$260	\$0.19		2,880		2,880						
14													
15	Polyphase TR (Secondary)												
16	Energy Only w/ 3 CTs	\$874	\$3.05		257		257						
17	Demand w/ 3 CTs	\$874	\$3.05		5,902		5,902						
18	Demand AMR w/ 3 CTs*	\$874	\$0.19		2,005		2,005						
19													
20	Polyphase TR Cluster (PH 4-13kv)OVERHEAD												
21	Demand w/ 3 CT & 3 PT	\$6,622	\$3.05		93		26						
22	Recorder w/ 3 CT & 3 PT	\$6,622	\$50.00		28								28
23													
24	Polyphase TR Transclosure (PH 4-13kv)UNDERGROUND												
25	Recorder w/ 3 CT & 3 PT	\$6,622	\$50.00		70								1
26	Recorder w/ 3 CT & 3 PT	\$6,622	\$50.00										
27													
28	Transmission Metering (69 kv)	\$57,146	\$50.00		20								14
29													
30	Total Avg Customers (excl unmetered)				701,415	619,152	67,973	14,030			43		217
31													
32	No. of Unmetered GS Customers										186		
33													
34	No. of Lighting Circuits Serviced by TEC												3,484
35													
36	*Replacement is AMR Meter												
37													

TAMPA ELECTRIC COMPANY WEIGHTED METERS WORK PAPER DEVELOPMENT OF ALLOCATION FACTORS FOR THE FORECAST PERIOD ENDING 12/31/14									
DERIVATION OF METER ALLOCATION FACTORS: 308 & 311									
	FERC JURIS	FPSC JURIS	RS	GS	GSD	IS	LS		
<b>Factor 308 - Meter Investment Assignment</b>									
No. of Average Customers times Installed \$/Mtr Costs									
Meter Investment Assignment	\$ -	\$ 78,737,686	\$ 57,581,136	\$ 10,837,491	\$ 9,306,798	\$ 992,080	\$ 20,161		
<b>Factor 311 - Meter Reading Expense</b>									
No. of Average Customers * Meter Reading \$/Mtr Costs*12 mo.									
Meter Reading Expense - Direct Allocation	\$	\$ 2,666,838	\$ 1,411,667	\$ 934,366	\$ 313,591	\$ 25,800	\$ 495		
DERIVATION OF CUSTOMER ALLOCATION FACTORS: 412, 418, & 420									
<b>Factor 412 - Annual Number of Bills</b>									
Total Avg Customers (excl Unmetered)		701,415	619,152	67,973	14,030	43	217		
Add Lighting Circuits		3,494					3,494		
Add Unmetered Customers		186							
Revised Customers times 12 months		705,095	619,152	68,159	14,030	43	3,711		
Annual Number of Bills		12	12	12	12	12	12		
		\$ 8,461,140	\$ 7,429,824	\$ 817,908	\$ 168,360	\$ 516	\$ 44,532		
<b>Factor 418 - Distribution Primary - Customer Component</b>									
Total Avg Customers (excl Unmetered)		701,415	619,152	67,973	14,030	43	217		
Remove Customers served at Subtrains		(20)			(6)	(14)			
Add Lighting Circuits		3,494					3,494		
Add Unmetered Customers		186							
Distribution Primary - Customer Component		\$ 705,075	\$ 619,152	\$ 68,159	\$ 14,024	\$ 29	\$ 3,711		
<b>Factor 420 - Distribution Secondary - Customer Component</b>									
Distribution Primary - Customer Component		705,075	619,152	68,159	14,024	29	3,711		
Remove Customers served at Primary		(165)			(138)	(29)			
Distribution Secondary - Customer Component		\$ 704,910	\$ 619,152	\$ 68,159	\$ 13,888	\$ -	\$ 3,711		



**TAMPA ELECTRIC COMPANY  
FUNCTIONALIZATION OF PROPERTY HELD FOR FUTURE USE (\$000)  
FOR THE FORECAST PERIOD ENDING 12/31/14**

LINE (1)	DESCRIPTION (2)	\$ OR RATIO'S (3)	ADJ. OR RATIO'S (4)	TOTAL COSTS (5)
1	<b>(1) DIRECT ASSIGNMENTS TO FUNCTIONS BASED ON PLANNED LAND USE</b>			
2	DESCRIPTION	COSTS	ADJUSTMENTS	TOTAL
3	PRODUCTION	\$ 1,738	\$ -	\$ 1,738
4	TRANSMISSION	\$ 27,551	\$ -	\$ 27,551
5	DISTRIBUTION	\$ 6,569	\$ -	\$ 6,569
6	GENERAL	\$ -	\$ -	\$ -
7	TOTAL	\$ 35,859	\$ -	\$ 35,859
8	<b>(2) ALLOCATION OF GENERAL TO FUNCTIONS ABOVE BASED ON LABOR RATIO</b>			
9	DESCRIPTION	PTD LABOR \$'S	PTD LABOR %	COST
10	GENERAL			\$ -
11	PROD-DEMAND	\$ 28,644	39.8200%	\$ -
12	PROD-ENERGY	\$ 25,959	36.0885%	\$ -
13	TRANS - DEMAND	\$ 800	1.1121%	\$ -
14	SUBTRANS - DEMAND	\$ 4,137	5.7512%	\$ -
15	DIST PRI - DEMAND	\$ 12,393	17.2281%	\$ -
16	TOTAL	\$ 71,933	100.0000%	\$ -
17	<b>(3) DETAIL FUNCTIONALIZATION BASED ON PTD PLANT RATIOS WITHIN FUNCTIONS</b>			
18	DESCRIPTION	PTD PLANT \$'S	PTD PLANT RATIO %	COST
19	PROD-DEMAND	\$ 3,593,191	100.0000%	\$ 1,738
20	TRANS - DEMAND	\$ 205,838	33.6348%	\$ 9,267
21	SUBTRANS - DEMAND	\$ 406,141	66.3652%	\$ 18,284
22	DIST PRI - DEMAND	\$ 915,617	100.0000%	\$ 6,569
23	TOTAL	\$ 5,120,786		\$ 35,859
24	<b>(4) TOTAL FUNCTIONALIZATION AND CLASSIFICATION (SUM (2) + (3))</b>			
25	DESCRIPTION			TOTAL
26	PROD-DEMAND			\$ 1,738
27	TRANS - DEMAND			\$ 9,267
28	SUBTRANS - DEMAND			\$ 18,284
29	DIST PRI - DEMAND			\$ 6,569
30	TOTAL			\$ 35,859

**TAMPA ELECTRIC COMPANY  
PRODUCTION PLANT ACCUM RESERVE FOR DEPREC (\$000)  
FOR THE FORECAST PERIOD ENDING 12/31/14**

Line Number	Description	Net Capability (MW)	13-Mo Avg Plant Reserve	Tools & Steam Common	TOTAL COMPANY	REQ SALES	FL JURIS
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	Steam Production						
2	Big Bend Common		74,865	(74,865)	-	0	0
3							
4	Big Bend Unit 1	395	43,475	19,233	62,708	-	62,708
5	Big Bend Unit 2	395	49,084	19,233	88,317	-	88,317
6	Big Bend Unit 3	365	72,317	17,772	90,089	-	90,089
7	Big Bend Unit 4	417	193,374	20,304	213,678	-	213,678
8	Big Bend Unit 4 FGD		99,944		99,944	-	99,944
9	Big Bend Tools Amort.		1,678	(1,678)	0	0	0
10							
11	Total Big Bend	1,572	459,872	74,865	534,737	-	534,737
12							
13	Steam Prod Dismantling		79,948	0	79,948	-	79,948
14							
15	TOTAL STEAM	1,572	539,820	74,865	614,684	-	614,684
16							
17	Other Production						
18	Big Bend CT4	56	7,639	0	7,639	0	7,639
19	Phillips Station	-	60,329	0	60,329	0	60,329
20	Cty of Tpa Prim Mvrs	6	3,912	0	3,912	0	3,912
21							0
22	Bayside Unit 1	701	88,717	0	88,717	0	88,717
23	Bayside Unit 2	929	100,062	0	100,062	0	100,062
24	Bayside Unit 3	56	5,627	0	5,627	0	5,627
25	Bayside Unit 4	56	4,546	0	4,546	0	4,546
26	Bayside Unit 5	56	6,417	0	6,417	0	6,417
27	Bayside Unit 6	56	7,047	0	7,047	0	7,047
28	Bayside Common		46,727	0	46,727	0	46,727
29							
30	Polk 1	220	231,738	0	231,738	0	231,738
31	Polk 2	151	19,646	0	19,646	0	19,646
32	Polk 3	151	26,948	0	26,948	0	26,948
33	Polk 4	151	8,584	0	8,584	0	8,584
34	Polk 5	151	8,193	0	8,193	0	8,193
35	Polk Common		30,056	0	30,056	0	30,056
36							
37	Other Prod Dismantling		17,323	0	17,323	0	17,323
38							
39	TOTAL OTHER PROD	2,740	673,509	-	673,509	-	673,509
40							
41	Total Steam & Other Production	4,312	1,213,329	74,865	1,288,193	-	1,288,193

165

TAMPA ELECTRIC COMPANY  
DOCKET NO. 130040-EI  
SUPPORT: WORKPAPERS  
WITNESS: ASHBURN  
PAGE 15 OF 59  
FILED: 04/05/2013

TAMPA ELECTRIC COMPANY TRANSMISSION ACCUM RESERVE FOR DEPRECIATION (\$000) FOR THE FORECAST PERIOD ENDING 12/31/14									
Line	Acct	Description	13 MO AVG PLANT	HI-VOLT			COMMON SUBSTATION & LINES		
				Total HI-Volt	GSU Transformer	High Volt	Lines	(8)	(9)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
1	350	Substation Land	-	-	0	0	0	-	
2	350	Line Land	-	-	-	-	-	-	
3		Subtotal Land	-	-	-	-	-	-	
4									
5	350.01	Line Right of Way	3,431	1,964	0	0	1,964	1,467	
6									
7		Subtotal 350 (substa)	-	-	-	-	-	-	
8		Subtotal 350 (lines)	3,431	1,964	-	-	1,964	1,467	
9									
10		TOTAL ACCTS 350 - LAND & ROW	3,431	1,964	-	-	1,964	1,467	
11									
12	352	Struct & Improvements	952	-	0	0	0	952	
13	353	Station Equipment	70,515	28,364	17,343	11,020	0	42,151	
14									
15		TOTAL ACCTS 352 & 353	71,467	28,364	17,343	11,020	0	43,104	
16									
17	354	Towers & Fixtures	3,921	3,238	0	0	3,238	662	
18									
19	355	Poles & Fixtures	67,221	25,481	0	0	25,481	41,740	
20	356	OH Conductors	41,572	18,967	0	0	18,967	22,585	
21	356.01	Clearing ROW	1,379	1,045	0	0	1,045	334	
22	357	UG Conduit	1,202	-	0	0	0	1,202	
23	358	UG Cables & Fixtures	3,167	-	0	0	0	3,167	
24	359	Roads & Trails	1,522	1,155	0	0	1,155	367	
25									
26		TOTAL ACCTS 354-359	119,984	49,806	-	-	49,806	70,078	
27									
28		TOTAL TRANSMISSION	194,882	80,234	17,343	11,020	51,870	114,648	
29									
30		SUMMARY							
31		TOTAL TRANS SUBSTATION	71,467	28,364	17,343	11,020	0	43,104	
32		TOTAL TRANS LINES	123,414	51,870	-	-	51,870	71,544	

TAMPA ELECTRIC COMPANY DISTRIBUTION ACCUM RESERVE FOR DEPRECIATION (000'S) FOR THE FORECAST PERIOD ENDING 12/31/14				MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED											
LINE	DESCRIPTION	FUNCTION	TOTAL	Acct. 360 Line Land	Acct. 360 Sub Land	Acct. 361 Structures	Acct. 362 Station Equipment	Acct. 364 Poles	Acct. 365 OH Conductors	Acct. 366 367 UG	Acct. 368 Line Xformers	Acct. 369.01 OH Services	Acct. 369.02 UG Services	Acct. 370 Meters	Acct. 373 Street Lighting
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
1	<b>DISTRIBUTION DEPREC RESERVE</b>														
2	SUBSTATIONS DIRECT	DEM	-		-	-	-								
3	SUBSTATIONS COMMON	DEM	51,565		-	105	51,460								
4	SUBSTATIONS	TOTAL	51,565		-	105	51,460								
5															
6															
7	POLES DIRECT	CUST	13,394					13,394							
8	POLES PRIMARY	DEM	45,056					45,056							
9	POLES PRIMARY (MDS)	CUST	80,100					80,100							
10	POLES SECONDARY	DEM	1,961					1,961							
11	POLES SECONDARY (MDS)	CUST	3,486					3,486							
12	POLES	TOTAL	143,997					143,997							
13															
14	OH LINES DIRECT	CUST	2,864						2,864						
15	OH LINES PRIMARY	DEM	87,529					87,529							
16	OH LINES PRIMARY (MDS)	CUST	8,657					8,657							
17	OH LINES SECONDARY	DEM	14,971					14,971							
18	OH LINES SECONDARY (MDS)	CUST	1,481					1,481							
19	OH LINES	TOTAL	115,501					115,501							
20															
21	UG LINES DIRECT	CUST	-												
22	UG LINES PRIMARY	DEM	66,370							66,370					
23	UG LINES PRIMARY (MDS)	CUST	6,564							6,564					
24	UG LINES SECONDARY	DEM	29,094							29,094					
25	UG LINES SECONDARY (MDS)	CUST	2,877							2,877					
26	UG LINES	TOTAL	104,905							104,905					
27															
28	TRANSFORMERS DIRECT	CUST	-												
29	TRANSFORMERS	DEM	162,140								162,140				
30	TRANSFORMERS (MDS)	CUST	51,202								51,202				
31	TRANSFORMERS	TOTAL	213,342								213,342				
32															
33	SERVICES	CUST	90,801									45,642	45,159		
34	METERS	CUST	26,497											26,497	
35	INTERRUPTIBLE EQUIPMENT	CUST	574				239		334						
36	STREET LIGHTING	CUST	84,458												84,458
37															
38	DISTRIBUTION DEPREC RESERVE	DEM	458,686	-	-	105	51,460	47,017	102,500	95,464	162,140	-	-	-	-
39	DISTRIBUTION DEPREC RESERVE	CUST	372,955	-	-	-	239	96,980	13,336	9,441	51,202	45,642	45,159	26,497	84,458
40															
41	DISTRIBUTION DEPREC RESERVE	TOTAL	831,641	-	-	105	51,699	143,997	115,836	104,905	213,342	45,642	45,159	26,497	84,458

168

TAMPA ELECTRIC COMPANY DISTRIBUTION ACCUM RESERVE FOR DEPRECIATION (000'S) FOR THE FORECAST PERIOD ENDING 12/31/14				MINIMUM DISTRIBUTION SYSTEM (MDS) NOT EMPLOYED											
LINE	DESCRIPTION	FUNCTION	TOTAL	Acct. 360 Line Land	Acct. 360 Sub Land	Acct. 361 Structures	Acct. 362 Station Equipment	Acct. 364 Poles	Acct. 365 OH Conductors	Acct. 366 367 UG	Acct. 368 Line Xformers	Acct. 369.01 OH Services	Acct. 369.02 UG Services	Acct. 370 Meters	Acct. 373 Street Lighting
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
1	<b>DISTRIBUTION DEPREC RESERVE</b>														
2	SUBSTATIONS DIRECT	DEM	-	-	-	-	-	-	-	-	-	-	-	-	-
3	SUBSTATIONS COMMON	DEM	51,565	-	-	105	51,460	-	-	-	-	-	-	-	-
4	SUBSTATIONS	TOTAL	51,565	-	-	105	51,460	-	-	-	-	-	-	-	-
5															
6															
7	POLES DIRECT	CUST	13,394	-	-	-	-	13,394	-	-	-	-	-	-	-
8	POLES PRIMARY	DEM	125,156	-	-	-	-	125,156	-	-	-	-	-	-	-
9	POLES PRIMARY (MDS)	CUST	-	-	-	-	-	-	-	-	-	-	-	-	-
10	POLES SECONDARY	DEM	5,448	-	-	-	-	5,448	-	-	-	-	-	-	-
11	POLES SECONDARY (MDS)	CUST	-	-	-	-	-	-	-	-	-	-	-	-	-
12	POLES	TOTAL	143,997	-	-	-	-	143,997	-	-	-	-	-	-	-
13															
14	OH LINES DIRECT	CUST	2,864	-	-	-	-	-	2,864	-	-	-	-	-	-
15	OH LINES PRIMARY	DEM	96,186	-	-	-	-	-	96,186	-	-	-	-	-	-
16	OH LINES PRIMARY (MDS)	CUST	-	-	-	-	-	-	-	-	-	-	-	-	-
17	OH LINES SECONDARY	DEM	16,451	-	-	-	-	-	16,451	-	-	-	-	-	-
18	OH LINES SECONDARY (MDS)	CUST	-	-	-	-	-	-	-	-	-	-	-	-	-
19	OH LINES	TOTAL	115,501	-	-	-	-	-	115,501	-	-	-	-	-	-
20															
21	UG LINES DIRECT	CUST	-	-	-	-	-	-	-	-	-	-	-	-	-
22	UG LINES PRIMARY	DEM	72,934	-	-	-	-	-	-	72,934	-	-	-	-	-
23	UG LINES PRIMARY (MDS)	CUST	-	-	-	-	-	-	-	-	-	-	-	-	-
24	UG LINES SECONDARY	DEM	31,971	-	-	-	-	-	-	31,971	-	-	-	-	-
25	UG LINES SECONDARY (MDS)	CUST	-	-	-	-	-	-	-	-	-	-	-	-	-
26	UG LINES	TOTAL	104,905	-	-	-	-	-	-	104,905	-	-	-	-	-
27															
28	TRANSFORMERS DIRECT	CUST	-	-	-	-	-	-	-	-	-	-	-	-	-
29	TRANSFORMERS	DEM	213,342	-	-	-	-	-	-	-	213,342	-	-	-	-
30	TRANSFORMERS (MDS)	CUST	-	-	-	-	-	-	-	-	-	-	-	-	-
31	TRANSFORMERS	TOTAL	213,342	-	-	-	-	-	-	-	213,342	-	-	-	-
32															
33	SERVICES	CUST	90,801	-	-	-	-	-	-	-	-	45,642	45,159	-	-
34	METERS	CUST	26,497	-	-	-	-	-	-	-	-	-	-	26,497	-
35	INTERRUPTIBLE EQUIPMENT	CUST	574	-	-	-	239	-	334	-	-	-	-	-	-
36	STREET LIGHTING	CUST	84,458	-	-	-	-	-	-	-	-	-	-	-	84,458
37															
38	DISTRIBUTION DEPREC RESERVE	DEM	613,052	-	-	105	51,460	130,603	112,637	104,905	213,342	-	-	-	-
39	DISTRIBUTION DEPREC RESERVE	CUST	218,588	-	-	-	239	13,394	3,199	-	-	45,642	45,159	26,497	84,458
40															
41	DISTRIBUTION DEPREC RESERVE	TOTAL	831,641	-	-	105	51,699	143,997	115,836	104,905	213,342	45,642	45,159	26,497	84,458

TAMPA ELECTRIC COMPANY  
DOCKET NO. 130040-EI  
SUPPORT: WORKPAPERS  
WITNESS: ASHBURN  
PAGE 18 OF 59  
FILED: 04/05/2013

169

TAMPA ELECTRIC COMPANY FUNCTIONALIZATION OF GENERAL & INTANGIBLE EQUIP / EXPENSES (\$000) FOR THE FORECAST PERIOD ENDING 12/31/14					
(1) ALLOCATION OF GENERAL PLANT (INCLUDING ARO) TO FUNCTIONS					
LINE (1)	DESCRIPTION (2)	RATIO (3)	PLANT COST (4)	DEPRE. EXPENSE (5)	ACCUM. RESERVE (6)
1	GENERAL & INTANGIBLE		\$ 190,553	\$ 21,122	\$ 89,120
2	ARO		\$ 2,805	\$ -	\$ 824
3	ADJUSTMENTS		\$ -	\$ -	\$ -
4	TOTAL	100.0000%	\$ 193,358	\$ 21,122	\$ 89,944
	GENERAL & INTANGIBLE	LABOR % DISTRIBUTION	PLANT COST	DEPRE. EXPENSE	ACCUM. RESERVE
5					
6	PROD-DEMAND	27.9599%	\$ 53,278	\$ 5,906	\$ 24,918
7	PROD-ENERGY	25.3398%	\$ 48,286	\$ 5,352	\$ 22,583
8	TRANS - HiVLines	0.7809%	\$ 1,488	\$ 165	\$ 696
9	SUBTRANS - Substa	4.0382%	\$ 7,695	\$ 853	\$ 3,599
10	DIST - DstPri	12.0968%	\$ 23,051	\$ 2,555	\$ 10,781
11	DIST - DstSec	1.7625%	\$ 3,358	\$ 372	\$ 1,571
12	DIST - Cust	7.7632%	\$ 14,793	\$ 1,640	\$ 6,919
13	OTH - Oth Cust	20.2588%	\$ 38,604	\$ 4,279	\$ 18,055
14	TOTAL GEN & INTAN.	100.0000%	\$ 190,553	\$ 21,122	\$ 89,120
	ARO - DIRECT	DIRECT ASSIGNED ARO FUNCTIONAL \$'S	DEPRE. EXPENSE	ACCUM. RESERVE	
15					
16	PROD-DEMAND	\$ 1,522	\$ -	\$ -	\$ 447
17	PROD-ENERGY	\$ -	\$ -	\$ -	\$ -
18	TRANSMISSION	\$ 356	\$ -	\$ -	\$ 105
19	DISTRIBUTION	\$ 831	\$ -	\$ -	\$ 244
20	GENERAL	\$ 97	\$ -	\$ -	\$ 28
21	TOTAL ARO	\$ 2,805	\$ -	\$ -	\$ 824
(2) SUMMARIZED FUNCTIONALIZATION AND CLASSIFICATION					
LINE	DESCRIPTION		PLANT COST	DEPRE. EXPENSE	ACCUM. RESERVE
22	PROD-DEMAND	\$	54,800	\$ 5,906	\$ 25,365
23	PROD-ENERGY	\$	48,286	\$ 5,352	\$ 22,583
24	TRANS - DEMAND	\$	1,844	\$ 165	\$ 801
25	SUBTRANS - DEMAND	\$	7,695	\$ 853	\$ 3,599
26	DIST PRI - DEMAND	\$	23,882	\$ 2,555	\$ 11,025
27	DIST SEC - DEMAND	\$	3,358	\$ 372	\$ 1,571
28	DIST - CUST	\$	14,793	\$ 1,640	\$ 6,919
29	OTH - CUST	\$	38,700	\$ 4,279	\$ 18,083
30	TOTAL	\$	193,358	\$ 21,122	\$ 89,944

TAMPA ELECTRIC COMPANY  
DOCKET NO. 130040-EI  
SUPPORT: WORKPAPERS  
WITNESS: ASHBURN  
PAGE 19 OF 59  
FILED: 04/05/2013

TAMPA ELECTRIC COMPANY FUNCTIONALIZATION OF TELECOMMUNICATIONS EQUIP / EXPENSES (\$000) FOR THE FORECAST PERIOD ENDING 12/31/14						
(1) DIRECT ASSIGNMENTS TO FUNCTIONS BASED ON TELECOMM DEPT ANALYSIS / MEMO						
LINE	DESCRIPTION	RATIO	PLANT COST	DEPRE. EXPENSE	ACCUM. RESERVE	
(1)	(2)	(3)	(4)	(5)	(6)	(6)
1	397Bal		\$ 33,928			22,664
2	397Exp			2,805		
3	397Res					
4						
Per Telecom Memo						
5	PRODUCTION					
6						
7		Demand	1,493	123		997
8	TRANSMISSION					
9		Transmission	2,812	216		1,745
10		SubTransmission	475	39		317
11						
12	DISTRIBUTION (ALLOC TO PRI / SEC BASED ON PTD PLT)					
13		Primary	3,972	328		2,653
14		Secondary	2,882	238		1,925
15	SUB-TOTAL DISTRIBUTION	20.2%	6,853	567		4,578
16						
17	TOTAL Prod, Transm, Distri	33.70%	11,434	945		7,638
(2) ALLOCATION OF GENERAL TO FUNCTIONS ABOVE BASED ON LABOR RATIO						
LINE	DESCRIPTION	LABOR %	PLANT COST	DEPRE. EXPENSE	ACCUM. RESERVE	
18	General Plant Portion		\$ 22,494	1,860		15,026
19						
20	Production - Demand	27.96%	6,289	520		4,201
21	Production - Energy	25.34%	5,700	471		3,808
22						
23	TRANS - HV/Lines	0.78%	176	15		117
24	SUBTRANS - Substa	4.04%	908	75		607
25						
26	DIST - DstPri	12.10%	2,721	225		1,818
27	DIST - DstSec	1.76%	396	33		265
28	DIST - Cust	7.76%	1,746	144		1,167
29	OTH - Oth Cust	20.28%	4,557	377		3,044
30	TOTAL	100.00%	22,494	1,860		15,026
(3) TOTAL FUNCTIONALIZATION AND CLASSIFICATION (SUM (1) + (2))						
LINE	DESCRIPTION		PLANT COST	DEPRE. EXPENSE	ACCUM. RESERVE	
31	PROD-DEMAND		7,782	643		5,199
32	PROD-ENERGY		5,700	471		3,808
33	TRANS - DEMAND		2,788	231		1,862
34	SUBTRANS - DEMAND		1,383	114		924
35	DIST PRI - DEMAND		6,893	553		4,471
36	DIST SEC - DEMAND		3,278	271		2,190
37	DIST - CUST		1,746	144		1,167
38	OTH - CUST		4,557	377		3,044
39	TOTAL		33,928	2,805		22,664

TAMPA ELECTRIC COMPANY FUNCTIONALIZATION OF TRANSPORTATION EQUIP / EXPENSES (\$000) FOR THE FORECAST PERIOD ENDING 12/31/14						
(1) DIRECT ASSIGNMENTS TO FUNCTIONS BASED ON PLANT ACCTG						
LINE	FUNCTIONAL AREA	FERCACCT	RATIO	PLANT COST	ACCUM. RESERVE	DEPRE. EXPENSE
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	ENERGY DELIVERY	39201		\$ -	\$ -	\$ -
2		39202		\$ 4,731	\$ -	\$ 2,656
3		39203		\$ 15,031	\$ -	\$ 12,323
4		39204		\$ -	\$ (63)	\$ -
5	TOTAL ENERGY DELIVERY			\$ 19,761	\$ 14,927	\$ -
6						
7						
8	ENERGY SUPPLY	39211		\$ -	\$ -	\$ -
9		39212		\$ 1,304	\$ -	\$ 501
10		39213		\$ 723	\$ -	\$ (2,934)
11		39214		\$ -	\$ -	\$ 118
12	TOTAL ENERGY SUPPLY			\$ 2,027	\$ (2,316)	\$ -
13						
14						
15	TOTAL VEHICLE PLANT		100.00%	\$ 21,788	\$ 12,611	\$ -
113						
(2) DETAIL FUNCTIONALIZATION BASED ON LABOR RATIOS WITHIN FUNCTIONS						
LINE	FUNCTIONAL AREA	LABOR EXPENSE	T, D & OTHER	PLANT COST	ACCUM. RESERVE	DEPRE. EXPENSE
(1)	(2)	(3)	LABOR DISTRI. %	(4)	(5)	(6)
16	PROD-DEMAND	\$ -		\$ 2,027	\$ (2,316)	\$ -
17						
18	TRANS - HVLines	\$ 800	1.67%	\$ 330	\$ 250	\$ -
19	SUBTRANSMISSION	\$ 4,137	8.65%	\$ 1,709	\$ 1,291	\$ -
20	DIST - DstPri	\$ 12,393	25.90%	\$ 5,119	\$ 3,866	\$ -
21	DIST - DstSec	\$ 1,806	3.77%	\$ 746	\$ 563	\$ -
22	DIST - Cust	\$ 7,963	16.82%	\$ 3,285	\$ 2,481	\$ -
23	OTH - Oth Cust	\$ 20,754	43.38%	\$ 8,573	\$ 6,475	\$ -
24	TOTAL	\$ 47,842	100.00%	\$ 21,788	\$ 14,927	\$ -
113						
(3) SUMMARIZED FUNCTIONALIZATION AND CLASSIFICATION						
LINE	FUNCTIONAL AREA	PLANT COST	ACCUM. RESERVE	DEPRE. EXPENSE		
(1)	(2)	(3)	(4)	(5)		
25	PROD-DEMAND	\$ 2,027	\$ (2,316)	\$ -		
26	TRANS - DEMAND	\$ 330	\$ 250	\$ -		
27	SUBTRANS - DEMAND	\$ 1,709	\$ 1,291	\$ -		
28	DIST PRI - DEMAND	\$ 5,119	\$ 3,866	\$ -		
29	DIST SEC - DEMAND	\$ 746	\$ 563	\$ -		
30	DIST - CUST	\$ 3,285	\$ 2,481	\$ -		
31	OTH - CUST	\$ 8,573	\$ 6,475	\$ -		
32	TOTAL FUNCTIONALIZATION	\$ 21,788	\$ 12,611	\$ -		
113						



**TAMPA ELECTRIC COMPANY  
 MINIMUM DISTRIBUTION SYSTEM ANALYSIS  
 SUMMARY BY DISTRIBUTION ACCOUNT**

TAMPA ELECTRIC COMPANY  
 DOCKET NO. 130040-EI  
 SUPPORT: WORKPAPERS  
 WITNESS: ASHBURN  
 PAGE 22 OF 59  
 FILED: 04/05/2013

Account No.	Description	Percentage Functional Cost Component		
		Customer	Capacity	Total
364	Poles	64%	36%	100%
365,366,367	Conductors	9%	91%	100%
368	Transformers	24%	76%	100%
369	Services	100%	0%	100%
370	Metering	100%	0%	100%

**TAMPA ELECTRIC COMPANY  
 MINIMUM DISTRIBUTION SYSTEM ANALYSIS  
 ZERO-INTERCEPT CALCULATION TO DETERMINE CUSTOMER COMPONENT**

Conductors		Transformers	
y	x	y	x
\$/ft.	MCM Size	\$/unit	KVA Size
0.69	66.63	1689	15
0.83	133.10	1921	25
1.59	336.00	2145	37.5
		2388	50
		3165	75
		3789	100
		6019	167

Linear Line Attribute:  $Y = mx + b$

m = slope                      0.0034

b = zero-intercept            1,105

**TAMPA ELECTRIC COMPANY  
MINIMUM DISTRIBUTION SYSTEM ANALYSIS  
ACCOUNT 364 - POLES**

Line No.

Reference  
Note

1	Current unit cost of least costly framed distribution pole	\$ 795.59	a
	Times:	x	
2	Total quantity of distribution poles in account 364	308,658	b
	Equals:		
3	Total current cost of distribution poles in account 364 valued on the basis of least costly pole	\$ 245,565,218	
	Divided by:	/	
4	Total Current Replacement Cost of account 364 - Poles	\$ 382,747,838	c
	Equals:		
5	Calculated % Customer Cost Component of account 364-Poles	64%	

Notes:

- a Per Distribution Engineering current cost estimate.
- b Per Company pole count analysis of account 364.
- c Per input data to TECO's most recent Storm Damage Study.

**174**

TAMPA ELECTRIC COMPANY  
DOCKET NO. 130040-EI  
SUPPORT: WORKPAPERS  
WITNESS: ASHBURN  
PAGE 24 OF 59  
FILED: 04/05/2013

**TAMPA ELECTRIC COMPANY  
 MINIMUM DISTRIBUTION SYSTEM ANALYSIS  
 ACCOUNTS 365 & 367 - CONDUCTORS AND DEVICES**

Line No.

Reference  
 Note

1	Minimum size conductor current cost based on zero-intercept determination in \$/ft.	\$ 0.42	a
	Times:	x	
2	Total footage quantity of conductors installed in account's 365 & 367	187,550,988	b
	Equals:	<hr/>	
3	Total current cost of conductors in account 367 valued on basis of minimum unit cost	\$ 78,771,415	
	Times:	x	
4	Ancillaries Factor	1.26	c
	Equals:	<hr/>	
5	Total current cost of all facilities in account's 365 & 367 valued on basis of minimum unit cost	\$ 99,251,983	
	Divided by:	/	
6	Total Estimated Replacement Cost of accounts 365 & 367	\$ 1,138,119,878	d
	Equals:	<hr/>	
7	Calculated % Customer Cost Component of accounts 365 & 367- Conductors & Devices	<u>9%</u>	

**Notes:**

- a Per zero-intercept calculation for conductors.
- b Per Plant Accounting Dept.'s detailed records of facilities in account's 365 & 367 as of EOY 2011.
- c Reflects proportional cost of ancillary facilities in Plant Accounting's records for account 365 & 367 that support the conductors' units of property.
- d Per input data to TECO's most recent Storm Damage Study.  
 Account 366, conduit, is assumed to have same classification as being derived herein for account 367.

175

TAMPA ELECTRIC COMPANY  
 DOCKET NO. 130040-EI  
 SUPPORT: WORKPAPERS  
 WITNESS: ASHBURN  
 PAGE 25 OF 59  
 FILED: 04/05/2013

**TAMPA ELECTRIC COMPANY  
MINIMUM DISTRIBUTION SYSTEM ANALYSIS  
ACCOUNT 368 - TRANSFORMERS**

Line No.

Reference  
Note

1	Minimum size transformer cost based on zero-intercept determination in \$/unit	\$ 1,105	a
	Times:	x	
2	Total number of distribution transformer units in account 368 installed	163,977	b
	Equals:		
3	Total current cost of transformer units in account 368 valued on the basis of minimum unit cost	\$ 181,115,821	
	Times:	x	
4	Ancillaries Factor	1.33	c
	Equals:		
5	Total current cost of all facilities in account 368 valued on basis of minimum unit cost	\$ 240,684,815	
	Divided by:	/	
6	Total Estimated Current Replacement Cost of account 368	\$ 1,019,315,127	d
	Equals:		
7	Calculated % Customer Cost Component of account 368-Transformers	24%	

**Notes:**

- a Per zero-intercept calculation for transformers.
- b Per Plant Accounting Dept.'s detailed records of facilities in account 368 as of EOY 2011.
- c Reflects proportional cost of ancillary facilities in Plant Accounting's records for account 368 that support the transformers' units of property.
- d Per input data to TECO's most recent Storm Damage Study.

176

TAMPA ELECTRIC COMPANY  
DOCKET NO. 130040-EI  
SUPPORT: WORKPAPERS  
WITNESS: ASHBURN  
PAGE 26 OF 59  
FILED: 04/05/2013

TAMPA ELECTRIC COMPANY FUNCTIONALIZATION & CLASSIFICATION OF WORKING CAPITAL (\$000) FOR THE FORECAST PERIOD ENDING 12/31/14					
(1) GIL WORKING CAPITAL ACCOUNTS					
LINE	DESCRIPTION	GIL ACCT	SYSTEM COSTS	DISALLOWED	ADJ'D COST
(1)	(2)	(3)	(4)	(5)	(6)
1	CASH	131	\$ -	\$ -	\$ -
2	TEMPORARY CASH	136	\$ -	\$ -	\$ -
3	FUEL INVENTORY	151	\$ 106,508	\$ (6,470)	\$ 100,038
4	FUEL INV UNDISTR	152	\$ -	\$ -	\$ -
5	MATL & SUPPLIES	154	\$ 65,746	\$ -	\$ 65,746
6	STORES UNDISTR	163	\$ -	\$ -	\$ -
7	NET ADDITIONS PER SURV RPT		\$ 483,050	\$ -	\$ 483,050
8	TOTAL ADDITIONS	SUM (Lines 1:6)	\$ 555,303	\$ (6,470)	\$ 548,833
9	NET DEDUCTIONS PER SURV RPT		\$ 583,907	\$ -	\$ 583,907
10	NET WORKING CAPITAL		\$ 71,396	\$ -	\$ 71,396
11	FUEL (actually capacity)		\$ (6,973)	\$ -	\$ (6,973)
12	ECCR		\$ (609)	\$ -	\$ (609)
13	OTHER (INVESTOR, CASH, NON-UTILITY)		\$ 4,412	\$ -	\$ 4,412
14	ECRC		\$ (705)	\$ -	\$ (705)
15			\$ -	\$ -	\$ -
16	ADJUSTED WORKING CAPITAL	SUM (Lines 10:15)	\$ 67,522	\$ (6,470)	\$ 61,053
(2) 100% REMOVAL OF EXCLUDABLE ITEMS					
EXCLUDABLE ITEMS:					
17	OTHER RETURN PROVIDED		\$ (12,434,685)		
18	NON-UTILITY		\$ (4,860,901)		
19	INVESTOR FUNDS		\$ 13,421,728		
20	OTHER		\$ -		
21	Sums from the WC Detail Backup Tab		\$ (3,873,858)		
22			\$ -		
23			\$ -		
24			\$ -		
25			\$ -		
26			\$ -		
27	TOTAL PLANT		\$ 3,104,431		
28	PROD-DEMAND		\$ 3,104,431		
29	PROD-ENERGY		\$ 605,093		
30	TRANS - DEMAND		\$ 220,067		
31	SUBTRANS - DEMAND		\$ 435,212		
32	DIST PRI - DEMAND		\$ 957,880		
33	DIST SEC - DEMAND		\$ 671,631		
34	DIST - CUST		\$ 502,158		
35	OTH - CUST		\$ 51,830		
36	TOTAL EXCLUDED ITEMS		\$ 6,552,302		
37			\$ -		
38			\$ -		
39	FUEL INVENTORY 100% TO PROD-ENERGY		\$ -		
40	FUEL INVENTORY		\$ -		
41	PROD-ENERGY		\$ -		
42			\$ -		
43			\$ -		
44			\$ -		
45			\$ -		
46			\$ -		
47	PROD-DEMAND		\$ 3,038,084		
48	PROD-ENERGY		\$ 555,107		
49	TRANS - DEMAND		\$ 205,838		
50	SUBTRANS - DEMAND		\$ 405,141		
51	DIST PRI - DEMAND		\$ 915,617		
52	DIST SEC - DEMAND		\$ 664,249		
53	DIST - CUST		\$ 482,334		
54	OTH - CUST		\$ -		
55	TOTAL MATERIALS & SUPPLIES		\$ 6,267,369		
(3) FUEL INVENTORY 100% TO PROD-ENERGY					
FUEL INVENTORY					
PROD-ENERGY					
Adjusted Balance					
\$ 100,038					
(4) FUNCTIONALIZATION OF MATERIALS & SUPPLIES BASED ON PTD PLANT RATIOS					
MATERIALS & SUPPLIES					
		PTD PLANT	PTD PLANT %	Adjusted Balance	
47	PROD-DEMAND	\$	48.47%	\$ 31,870	
48	PROD-ENERGY	\$	8.86%	\$ 5,823	
49	TRANS - DEMAND	\$	3.28%	\$ 2,159	
50	SUBTRANS - DEMAND	\$	6.48%	\$ 4,261	
51	DIST PRI - DEMAND	\$	14.61%	\$ 9,605	
52	DIST SEC - DEMAND	\$	10.60%	\$ 6,968	
53	DIST - CUST	\$	7.70%	\$ 5,060	
54	OTH - CUST	\$	0.00%	\$ -	
55	TOTAL MATERIALS & SUPPLIES	\$	100.00%	\$ 65,746	

TAMPA ELECTRIC COMPANY FUNCTIONALIZATION & CLASSIFICATION OF WORKING CAPITAL (\$000) FOR THE FORECAST PERIOD ENDING 12/31/14							
(5) FUNCTIONALIZATION OF NET ADDITIONS BASED ON TOTAL PLANT RATIOS							
	NET ADDITIONS	TOTAL PLANT	TOTAL PLANT %	BALANCE			
56				\$	483,050		
57							
58							
59							
60	PROD-DEMAND	3,104,431	47.38%	\$	228,865		
61	PROD-ENERGY	609,093	9.30%	\$	44,904		
62	TRANS - DEMAND	220,067	3.36%	\$	16,224		
63	SUBTRANS - DEMAND	435,212	6.64%	\$	32,085		
64	DIST PRI - DEMAND	957,880	14.82%	\$	70,617		
65	DIST SEC - DEMAND	671,631	10.25%	\$	49,514		
66	DIST - CUST	502,158	7.66%	\$	37,020		
67	OTH - CUST	51,830	0.79%	\$	3,821		
68	TOTAL ADDITIONS	6,552,302	100.00%	\$	483,050		
69							
70	(6) FUNCTIONALIZATION OF NET DEDUCTIONS BASED ON TOTAL PLANT RATIOS						
71	NET DEDUCTIONS	TOTAL PLANT	TOTAL PLANT %	BALANCE			
72				\$	583,907		
73							
74	PROD-DEMAND	3,104,431	47.38%	\$	276,651		
75	PROD-ENERGY	609,093	9.30%	\$	54,279		
76	TRANS - DEMAND	220,067	3.36%	\$	19,611		
77	SUBTRANS - DEMAND	435,212	6.64%	\$	38,784		
78	DIST PRI - DEMAND	957,880	14.82%	\$	85,361		
79	DIST SEC - DEMAND	671,631	10.25%	\$	59,852		
80	DIST - CUST	502,158	7.66%	\$	44,750		
81	OTH - CUST	51,830	0.79%	\$	4,619		
82	TOTAL DEDUCTIONS	6,552,302	100.00%	\$	583,907		
83							
84	(7) TOTAL FUNCTIONALIZATION & CLASSIFICATION						
85	TOTAL WORKING CAPITAL			TOTAL			
86	PROD-DEMAND			\$	(17,761)		
87	PROD-ENERGY			\$	96,125		
88	TRANS - DEMAND			\$	(1,358)		
89	SUBTRANS - DEMAND			\$	(2,696)		
90	DIST PRI - DEMAND			\$	(5,706)		
91	DIST SEC - DEMAND			\$	(3,767)		
92	DIST - CUST			\$	(2,967)		
93	OTH - CUST			\$	(828)		
94	TOTAL WORKING CAPITAL			\$	61,053		

TAMPA ELECTRIC COMPANY  
 FUNCTIONALIZATION / CLASSIFICATION OF CWIP (\$000)  
 FOR THE FORECAST PERIOD ENDING 12/31/14

(1)	(2)	(3)	(4)	(5)	(6)
<b>(1) DIRECT ASSIGNMENTS TO FUNCTIONALIZED PLANT ACCOUNTS</b>					
LINE	DESCRIPTION	FUNCTIONAL RATIO	G/L COST	ADJUSTMENTS	ADJ'D COST
1	107	Accounting Provides	\$ 381,263	\$ (206,734)	\$ 174,529
2					
3	PRODUCTION STEAM	28.80%	\$ 102,179	\$ (55,405)	\$ 46,774
4	PRODUCTION OTHER	54.76%	\$ 208,781	\$ (113,209)	\$ 95,573
5	TRANSMISSION	13.19%	\$ 50,289	\$ (27,269)	\$ 23,021
6	DISTRIBUTION	0.53%	\$ 2,033	\$ (1,102)	\$ 931
7	GENERAL	4.72%	\$ 17,981	\$ (9,750)	\$ 8,231
8	TOTAL CWIP	100.000%	\$ 381,263	\$ (206,734)	\$ 174,529
<b>(2) DETAIL FUNCTIONALIZATION BASED ON PTD PLANT RATIOS WITHIN FUNCTIONS FOR PTD CWIP</b>					
FUNCTIONALIZED	PTD PLANT	PTD PLANT RATIO'S			COST
					\$ 166,298
12	PROD-STEAM-DEMAND	\$ 1,380,772	71.3253%	\$	\$ 33,362
14	PROD-STEAM-ENERGY	\$ 555,107	28.6747%	\$	\$ 13,412
15	PROD-OTHER-DEMAND	\$ 1,657,312	100.0000%	\$	\$ 95,573
16	TRANS - DEMAND	\$ 205,838	33.6348%	\$	\$ 7,743
17	SUBTRANS - DEMAND	\$ 406,141	66.3652%	\$	\$ 15,278
18	DIST PRI - DEMAND	\$ 915,617	44.4000%	\$	\$ 413
19	DIST SEC - DEMAND	\$ 664,249	32.2107%	\$	\$ 300
20	DIST - CUST	\$ 482,334	23.3893%	\$	\$ 218
21	TOTAL PTD	\$ 6,267,369		\$	\$ 166,298
22					
<b>(3) ALLOCATION OF GENERAL TO FUNCTIONS BASED ON LABOR RATIO</b>					
FUNCTIONALIZED	LABOR \$'S	LABOR %			COST
24	GENERAL				\$ 8,231
26					
27	PROD-STEAM-DEMAND	\$ 28,644	27.9599%	\$	\$ 2,301
28	PROD-STEAM-ENERGY	\$ 25,959	25.3398%	\$	\$ 2,066
29	TRANS - DEMAND	\$ 800	0.7809%	\$	\$ 64
30	SUBTRANS - DEMAND	\$ 4,137	4.0382%	\$	\$ 332
31	DIST PRI - DEMAND	\$ 12,393	12.0966%	\$	\$ 996
32	DIST SEC - DEMAND	\$ 1,806	1.7625%	\$	\$ 145
33	DIST - CUST	\$ 7,953	7.7632%	\$	\$ 639
34	OTH - CUST	\$ 20,754	20.2588%	\$	\$ 1,667
35	TOTAL GENERAL	\$ 102,445	100.0000%	\$	\$ 8,231
36					
<b>(4) TOTAL FUNCTIONALIZATION AND CLASSIFICATION (SUM (2) + (3))</b>					
FUNCTIONALIZED					TOTAL
38	PROD-STEAM-DEMAND			\$	\$ 35,663
39	PROD-STEAM-ENERGY			\$	\$ 15,496
40	PROD-OTHER-DEMAND			\$	\$ 95,573
41	TRANS - DEMAND			\$	\$ 7,807
42	SUBTRANS - DEMAND			\$	\$ 15,610
43	DIST PRI - DEMAND			\$	\$ 1,409
44	DIST SEC - DEMAND			\$	\$ 445
45	DIST - CUST			\$	\$ 857
46	OTH - CUST			\$	\$ 1,667
47	TOTAL CWIP			\$	\$ 174,529
48					



TAMPA ELECTRIC COMPANY FUNCTIONALIZATION & CLASSIFICATION OF OTHER OPERATING REVENUE (\$000) FOR THE FORECAST PERIOD ENDING 12/31/14					
(1)	(2)	(3)	(4)	(5)	(6)
[1] G/L OTHER OPERATING REVENUE ACCOUNTS					
LINE	REFERENCE CODES	ACCOUNT NO.	TITLE	AMOUNT	
1	RENT_TRANS	4540010	COMMERCIAL PROPERTY	\$	582
2	RENT_DS	4540030	ELECTRIC EQUIPMENT	\$	132
3	RENT_TRANS	4540020	AGRICULTURAL PROPERTY	\$	33
4	RENT_DP	4540080	POLE ATTACHMENTS	\$	6
5	RENT_DP	4540800	METRO LINK	\$	2,116
6	RENT_DP	4540081	MTLK-POLE ATTACHMENTS	\$	6,384
7	RENT_PROD	4540040	BARGE CLEANING BB	\$	42
8	RENT_DP	4540700	RENTAL INCOME - AFFILIATES	\$	547
9	RENT_DP	4552000	RENTAL INC-AFFIL	\$	388
10		484,438		\$	10,240
11	RENT_TRANS	4560000	MISC REV	\$	1,404
12	RENT_DS	4560030	SALES TAX	\$	76
13	RENT_TRANS	4560060	PARKING	\$	51
14	RENT_DP	4560100	WHEELING	\$	520
15	RENT_DP	4560081	COGEN MICE	\$	818
16	RENT_DP	4560080	GENERATED ASH	\$	2,289
17	RENT_DP	4560081	GYPSPUM (EXCL EGRG)	\$	922
18	RENT_DP	4560080	SULFURIC ACID	\$	2,760
19	RENT_DP	4560120	GREEN POWER	\$	245
20	RENT_DP	4560200	ONAT	\$	1,015
21	RENT_DP	4560210	CAIT	\$	108
22	RENT_DP	4560210	FGT PHASE VIII PROJECT	\$	2,129
23	RENT_DP	4560190	FGT WALKER RD & BAYSIDE	\$	10
24	RENT_DP	488	Adjusted for Proforma's	\$	12,382
25				\$	
26				\$	
27				\$	
28				\$	
29				\$	
30				\$	
31				\$	
32				\$	
33				\$	
34				\$	
35				\$	
36				\$	
37				\$	
38				\$	
39				\$	
40				\$	
41				\$	
42				\$	
43				\$	
44				\$	
45				\$	
46				\$	
[2] ADJUSTED SERVICE CHARGE REVENUES					
UNBILLED					
UNBILLED REV					
TOTAL GOR Adjusted					
[3] FUNCTIONALIZED RENT REVENUES					
RENT_TRANS					
RENT_DS					
RENT_PROD					
RENT_DP					
TXPOLE					
SUBTRANS - DEMAND					
DUST SEC - DEMAND					
RENT_DS					
TOTAL RENT REVENUES					
UNBILLED					
UNBILLED REV					
TOTAL GOR Adjusted					
[4] ADJUSTED SERVICE CHARGE REVENUES					
UNBILLED					
UNBILLED REV					
TOTAL GOR Adjusted					
[5] FUNCTIONALIZED RENT REVENUES					
RENT_TRANS					
RENT_DS					
RENT_PROD					
RENT_DP					
TXPOLE					
SUBTRANS - DEMAND					
DUST SEC - DEMAND					
RENT_DS					
TOTAL RENT REVENUES					

	(1)	(2)	(3)	(4)	(5)	(6)
47	<b>TAMPA ELECTRIC COMPANY</b>					
48	<b>FUNCTIONALIZATION &amp; CLASSIFICATION OF OTHER OPERATING REVENUE (\$1000)</b>					
49	<b>FOR THE FORECAST PERIOD ENDING 12/31/14</b>					
50	(1) PLANT-RELATED REVENUES					
51	PROD-DEMAND	\$ 3,102,693				\$ 2,434
52	PROD-ENERGY	\$ 609,093				\$ 1,169
53	TRANS - DEMAND	\$ 210,800				\$ 228
54	SUBTRANS - DEMAND	\$ 416,928				\$ 79
55	DIST PRI - DEMAND	\$ 951,310				\$ 156
56	DIST SEC - DEMAND	\$ 671,631				\$ 355
57	DIST - CUST	\$ 502,158				\$ 251
58	OTH - CUST	\$ 51,830				\$ 188
59	TOTAL OOR PLANT RELATED REVENUES	\$ 6,516,443				\$ 2,434
60	(2) OATT TRANSMISSION REVENUES					
61	TRANS - OATT					\$ 1,121
62	TRANS - OATT "NON-FIRM"					\$ 1,121
63	TRANS - OATT 100% WHSL	100.00%				\$ 1,121
64	100.00%					
65	(3) WHEELING REVENUES					
66	GRANDFATHERED WHEELING - (APP)					\$ -
67	PROD-DEMAND	1.54%				\$ -
68	TRANS - WHEELING 100% WHSL	98.46%				\$ -
69	100.00%					\$ -
70	(4) CO-GENERATION MAINTENANCE					
71	TRANS - DEMAND					\$ 520
72	COGEN					\$ 520
73	(5) TOTAL FUNCTIONALIZED (Sum Items (1) to (7) above)					
74	PROD-DEMAND					\$ 1,169
75	PROD-ENERGY					\$ 228
76	TRANS - DEMAND					\$ 1,121
77	TRANS - FIRM WHSL					\$ 156
78	SUBTRANS - DEMAND					\$ 355
79	DIST PRI - DEMAND					\$ 251
80	DIST SEC - DEMAND					\$ 188
81	DIST - CUST					\$ 19
82	OTH - CUST					\$ 4,078
83	TOTAL					\$ 8,307
84	(6) DIRECT ASSIGNED TO SPECIFIC LINE ITEMS OF REVENUE REPORT					
85	STEAM & MISC					\$ 8,231
86	CLAUSE REVENUE TIMING					\$ -
87	COLLECT FEE / SALES TAX					\$ 76
88	ENERGY POWER SALES					\$ -
89	PWR					\$ -
90	TOTAL DIRECT ASSIGNED					\$ 8,307
91	(7) COMBINED TOTALS OF (6) FUNCTIONALIZED & (9) DIRECT ASSIGNED					\$ 12,362
92	468 REVENUES					\$ 12,362
93	(8) OOR REGAP SUMMARY (ISA, 455, 456)					
94	SERVICE CHARGE REVENUES					\$ 22,769
95	INCL. PROFORMAS					\$ 10,240
96	RENT REVENUES					\$ 12,362
97	OTHER OPERATING REVENUES					\$ (195)
98	UNBILLED REVENUES					\$ -
99	INCL. PROFORMAS					\$ 45,214
100	TOTAL OTHER OPERATING REVENUES					\$ 45,214

TAMPA ELECTRIC COMPANY		
LABOR RATIOS		MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED
FOR THE FORECAST PERIOD ENDING 12/31/14		
O&M LABOR RATIO		
FUNCTIONAL DESC.	LABOR (\$000)	LABOR (%)
(1)	(2)	(3)
PROD-DEMAND (incl gsu)	28,644	27.96%
PROD-ENERGY	25,959	25.34%
TRANS - DEMAND (excl gsu)	800	0.78%
SUBTRANS - DEMAND	4,137	4.04%
DIST PRI - DEMAND	8,961	8.75%
DIST SEC - DEMAND	1,500	1.46%
DIST - CUST	11,691	11.41%
OTH - CUST	20,754	20.26%
TOTAL	102,445	100.00%

This labor total excludes A&G labor because it is used to distribute the A&G labor.

TAMPA ELECTRIC COMPANY		
VEHICLE EXPENSE LABOR RATIO		MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED
Transmission, Distribution & Other (excl. Production)*		
FUNCTIONAL DESC.	LABOR (\$000)	LABOR (%)
(1)	(2)	(3)
TRANS - DEMAND	800	1.67%
SUBTRANS - DEMAND	4,137	8.65%
DIST PRI - DEMAND	8,961	18.73%
DIST SEC - DEMAND	1,500	3.13%
DIST - CUST	11,691	24.44%
OTH - CUST	20,754	43.38%
TOTAL	47,842	100.00%

\*Production is excluded because production portion is taken directly to Production Demand, no allocation necessary.

TAMPA ELECTRIC COMPANY		
LABOR RATIOS		
FOR THE FORECAST PERIOD ENDING 12/31/14		
O&M LABOR RATIO		
MINIMUM DISTRIBUTION SYSTEM (MDS) NOT EMPLOYED		
FUNCTIONAL DESC.	LABOR (\$000)	LABOR (%)
(1)	(2)	(3)
PROD-DEMAND (incl gsu)	28,644	27.96%
PROD-ENERGY	25,959	25.34%
TRANS - DEMAND (excl gsu)	800	0.78%
SUBTRANS - DEMAND	4,137	4.04%
DIST PRI - DEMAND	12,393	12.10%
DIST SEC - DEMAND	1,806	1.76%
DIST - CUST	7,953	7.76%
OTH - CUST	20,754	20.26%
TOTAL	102,445	100.00%

This labor total excludes A&G labor because it is used to distribute the A&G labor.

TAMPA ELECTRIC COMPANY		
VEHICLE EXPENSE LABOR RATIO		
Transmission, Distribution & Other (excl. Production)*		
MINIMUM DISTRIBUTION SYSTEM (MDS) NOT EMPLOYED		
FUNCTIONAL DESC.	LABOR (\$000)	LABOR (%)
(1)	(2)	(3)
TRANS - DEMAND	800	1.67%
SUBTRANS - DEMAND	4,137	8.65%
DIST PRI - DEMAND	12,393	25.90%
DIST SEC - DEMAND	1,806	3.77%
DIST - CUST	7,953	16.62%
OTH - CUST	20,754	43.38%
TOTAL	47,842	100.00%

\*Production is excluded because production portion is taken directly to Production Demand, no allocation necessary.

TAMPA ELECTRIC COMPANY												
TOTAL PRODUCTION LABOR O&M EXPENSES (Accts 500-556) (\$000)												
FOR THE FORECAST PERIOD ENDING 12/31/14												
LINE NO.	ACCT	TITLE	FERC CLASSIF	TOTAL COMPANY			REQUIREMENT SALES			FPSC JURISDICTIONAL		
				DEMAND	ENERGY	Factor 101 0.0000	DEMAND	ENERGY	Factor 201 0.0000	DEMAND	ENERGY	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
<b>STEAM OPERATIONS</b>												
1	500	Operations Supervision & Engineering	DEM	4,140	4,140	-	-	-	-	4,140	4,140	-
2	502	Steam Expense	DEMEGY	3,883	1,815	2,268	-	-	-	3,883	1,815	2,268
3	503	Steam From Other Sources	EGY	-	-	-	-	-	-	-	-	-
4	505	Electric Expense	DEM	2,895	2,895	-	-	-	-	2,895	2,895	-
5	506	Misc. Steam Expense	DEM	3,081	3,081	-	-	-	-	3,081	3,081	-
6	507	Rents	DEM	-	-	-	-	-	-	-	-	-
<b>STEAM MAINTENANCE</b>												
7	510	Maintenance Supervision & Engineering	P1000	491	73	418	-	-	-	491	73	418
8	511	Maintenance Of Structures	DEM	4,339	4,339	-	-	-	-	4,339	4,339	-
9	512	Maintenance Of Boiler Plant	EGY	11,196	-	11,196	-	-	-	11,196	-	11,196
10	513	Maintenance Of Electric Plant	EGY	3,015	-	3,015	-	-	-	3,015	-	3,015
11	514	Maintenance Misc Plant	EGY	172	-	172	-	-	-	172	-	172
12		Total Steam Production Labor		33,213	16,143	17,070	-	-	-	33,213	16,143	17,070
<b>OTHER PRODUCTION</b>												
13	546	Operations Supervision & Engineering	DEMEGY	1,102	774	327	-	-	-	1,102	774	327
14	548	Generation Expense	DEMEGY	7,878	4,915	2,863	-	-	-	7,878	4,915	2,863
15	549	Misc. Other Power Exp	DEMEGY	3,365	1,820	1,566	-	-	-	3,365	1,820	1,566
16	550	Rents	DEM	-	-	-	-	-	-	-	-	-
17	551	Maintenance Supervision & Engineering	EGY	1,133	-	1,133	-	-	-	1,133	-	1,133
18	552	Maintenance Of Structures	EGY	2,353	-	2,353	-	-	-	2,353	-	2,353
19	553	Maintenance Of General Plant	DEMEGY	3,761	3,289	472	-	-	-	3,761	3,289	472
20	554	Maintenance Other Misc	EGY	75	-	75	-	-	-	75	-	75
21	556	Load Dispatching	DEM	870	870	-	-	-	-	870	870	-
22		TOTAL OTHER PRODUCTION LABOR		20,557	11,868	8,889	-	-	-	20,557	11,868	8,889
23		TOTAL PRODUCTION LABOR		53,770	27,810	25,959	-	-	-	53,770	27,810	25,959
24												
25												
26												
27												
28												
29												
30												
31												
32												
33												
34												
35												

PRODUCTION O&M INTERNAL ALLOCATOR DERIVED ON PROD. O&M TAB			
	(000's)	\$	(\$000's)
Steam Production Maintenance Expense			
Demand (Accounts 511 + 514/Sum Accts 511 to 514)	51,574	\$	7,620
Energy (Accounts 512 + 513/Sum Accts 511 to 514)	100.0%		14.8%
			85.2%

LINE NO.	ACCT	DESCRIPTION	ALLOC	TOTAL TRANSM.	SUBSTATION TOTAL	SUBSTATIONS			LINES			
						PROG STEP-UP	TRANSM. HI-VOLT	SUBTRANS COMMON	LINES TOTAL	TRANSM. HI-VOLT	SUBTRANS COMMON	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
2		OPERATIONS										
3	581	Transmission Load Dispatching		1,748								
4	582	Station Expenses	T1000	308								
5		Subtotal		2,057	2,057	364	311	1,382				
6												
7	583	Overhead Line Expenses		48								
8	584	Underground Line Expenses										
9		Subtotal	T1001	48					48	20	28	
10												
11	585	Transmission of Electricity by Others	Direct HI-Volt									
12												
13	580	Operation Supervision, & Engineering		599								
14	586	Misc Transmission Exp		635								
15	587	Rents										
16		Subtotal	T1002	1,235	1,074	180	182	722	149	69	80	
17												
18		MAINTENANCE										
19	571	Misc of Overhead Lines		852					852		852	
20	572	Misc of Underground Lines										
21		Subtotal	Direct Lines	852					852		852	
22												
23	588	Misc Supervision & Engineering										
24	589	Misc of Structures		777								
25	570	Misc of Station Equipment		804								
26		Misc of Misc Transm Plant										
27		Subtotal	T1000	1,581	1,581	280	239	1,052				
28												
29		TOTAL TRANSMISSION LABOR		5,770	4,711	834	712	3,188	1,047	88	859	
30												
31												
32		TRANSMISSION PLANT INTERNAL ALLOCATORS DERIVED ON TRANSM. PLANT TAB										
33		Total	(000's)	\$	277,887	\$	48,165	\$	41,971	\$	188,751	
34		Transmission Substation Equip. & Structures	T1000	\$	100,000%	\$	17,88%	\$	15,10%	\$	67,20%	
35		Plant Accounts 352, 353 & Substation Land										
36												
37		Transmission Substation Poles, Lines & Fixtures	T1001	\$	393,256	\$	100,000%	\$	163,867	\$	219,390	
38		Plant Accounts 354 to 359, & Line Land							42,76%		57,24%	
39												
40		TRANSMISSION O&M INTERNAL ALLOCATORS DERIVED ON TRANSM. O&M TAB										
41		Total	(000's)	\$	3,652	\$	608	\$	519	\$	2,310	
42		Transmission Operations Expense	T1802	\$	100,000%	\$	15,35%	\$	13,13%	\$	58,44%	
43		O&M Accounts 581-584										
44												



LINE NO.	ACCT	DESCRIPTION	ALLOS	MINIMUM DISTRIBUTION SYSTEM (MDS) NOT EMPLOYED																		
				SUBSTA	CHLINES		DIRECT		SEC		ULINES		TRANSFORMER		SERVICES		METERS		INTERUP.			
				PRM	DMND	PRM	DMND	PRM	DMND	PRM	DMND	PRM	DMND	PRM	DMND	PRM	DMND	PRM	DMND	PRM	DMND	
1		OPERATIONS																				
2	580	Operations Suppl & Engineering	D1008	24	0	131	0	14	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	581	Land Dispatch	D1006	113	4	50	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	582	Station Expense	D1005	800	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	583	Overhead Line Expense	D1001	2,058	126	1,821	0	180	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	584	Street Lighting & Signal Exp	D1004	214	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	585	Street Lighting & Signal Exp	D1004	214	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	586	Misc Expense	D1002	1,830	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	587	Customer Installation Expense	D1001	481	47	434	0	60	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	588	Misc Distribution Exp	D1008	1,310	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	589	Rents	D1008	1,310	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12		Total Operations		8,078	198	2,958	0	277	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13		MAINTENANCE																				
14		Misc Street & Engineering	D1004	259	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	590	Misc Of Structures	D1002	82	423	6,001	0	823	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	591	Misc Of Station Equipment	D1001	958	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	592	Misc Of Overhead Lines	D1002	8,594	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	593	Misc Of Underground Lines	D1002	2,361	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	594	Misc Of Transformers	D1002	211	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	595	Misc Of Lighting	D1004	1,066	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	596	Misc Of Meter	D1004	819	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	597	Misc Maintenance	D1004	819	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		Total Maintenance		16,074	423	6,001	0	823	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24		TOTAL DISTRIBUTION LABOR		22,151	811	8,970	0	900	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25																						
26		DISTRIBUTION PLANT INTERNAL ALLOCATORS																				
27		DERIVED ON DISTRIBUTION PLANT TAB																				
28		PIS: Poles, Overhead Lines & Services	D1001	580,873	28,623	411,548	0	4,783	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
29		Plant Accounts 36A, 305 & 309 (CHRS)		100.0%	4.8%	86.8%	0.0%	1.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%
30		PIS: Underground Lines & Services	D1002	486,133	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
31		Plant Accounts 36B, 307 & 309 (UG %)		100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
32		PIS: Station Equipment	D1003	221,464	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
33		Plant Account 302		100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
34		DISTRIBUTION O&M INTERNAL ALLOCATORS																				
35		DERIVED ON DISTRIBUTION O&M TAB																				
36		Distribution Maintenance Expense	D1004	28,570	1,608	974	0	1,435	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
37		Same Distribution Accts 991-997		100.0%	5.0%	46.4%	0.0%	8.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
38		Distribution Operations Expense	D1005	11,458	1,616	772	0	491	14.1%	33.7%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
39		Same Distribution Accts 982-987, 989		100.0%	14.1%	33.7%	0.0%	3.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
40		Distribution O&M Expense	D1008	40,018	2,224	1,248	0	1,828	5.1%	44.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
41		Same Internal Allocators D1004 & D1005		100.0%	8.1%	3.1%	0.0%	4.6%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%



TAMPA ELECTRIC COMPANY						
CUSTOMER - OTHER LABOR (Accts 901-916) (\$000)						
FOR THE FORECAST PERIOD ENDING 12/31/14						
LINE NO.	ACCT	DESCRIPTION	CUSTOMER LABOR	ADJUSTS LABOR	ADJUSTED CUSTOMER LABOR	
(1)	(2)	(3)	(4)	(5)	(6)	
1		<u>CUSTOMER ACCOUNTS</u>				
2	901	Supervision	-	-	-	
3	902	Meter Reading Expenses	1,983	-	1,983	
4	903	Customer Records & Collection	13,360	-	13,360	
5	904	Uncollectible Accounts	-	-	-	
6	905	Misc Cust Accounts Exp	-	-	-	
7		Subtotal	15,343	-	15,343	
8						
9		<u>CUSTOMER SERVICE &amp; INFO.</u>				
10	907	Supervision	-	-	-	
11	908	Customer Assistance Exp	4,541	(3,699)	842	
12	909	Informational & Instructional	-	-	-	
13	910	Misc Cust Service & Info	-	-	-	
14		Subtotal	4,541	(3,699)	842	
15						
16		<u>SALES EXPENSE</u>				
17	911	Supervision	-	-	-	
18	912	Sales Demonstrating & Selling Exp	870	-	870	
19	913	Sales Advertising Exp	-	-	-	
20	916	Misc Sales Exp	-	-	-	
21		Subtotal	870	-	870	
22						
23		TOTAL CUSTOMER - OTHER LABOR	20,754	(3,699)	17,055	

TAMPA ELECTRIC COMPANY FUNCTIONALIZATION OF TOTAL LABOR & O EXPENSES (000s) FOR THE FORECAST PERIOD ENDING 12/31/14		MINORAL DISTRIBUTION SYSTEM (MDS) EMPLOYED															
LINE NO.	ACCT	TITLE	TOTAL COMPANY			PRODUCTION			TRANSMISSION			DISTRIBUTION			OTHER		
			COMPANY	ADJ. TOTAL	ADJUSTS	TOTAL PROD.	ENERGY DEMAND	TRAM. TRANS.	SUBTOTAL HV/HT	SUBTOTAL SUBSTN	TOTAL DISTRIBUT.	SUBTOTAL DEMAND	PRIMARY	SECONDARY	DISTR COST	OTHER COST	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
1		AGG LABOR PLANT-RELATED															
2	924	Property Insurance															
3	931	Rents															
4	932	Misc of General Plant															
5	877	TOTAL PLANT RELATED AGG LABOR	877	877		499	417	82	84	28	59	288	112	71	112	39,20%	7
6		PR1000 & PR1001			100,00%	56,96%	93,59%	16,41%	9,83%	33,95%	98,42%	90,80%	58,88%	41,12%	39,20%		0,86%
7																	
8	920	AGG LABOR LABOR-RELATED															
9		Admin & General Salaries	20,046	20,046													
10		Admin Expenses															
11	921	Office Supplies and Expenses															
12	922	Admin Expenses (Travel)															
13	923	Outside Services Employed															
14	924	Utilities & Chargeups															
15	925	Employee Pension & Benefits															
16	926	Employee Health & Welfare															
17	927	Misc. Other Expenses	1,851	1,851													
18		TOTAL LABOR RELATED AGG LABOR	21,877	21,877	100,00%	11,988	6,288	5,699	1,064	178	609	2,483	2,248	329	2,568		3,744
19		L1000 & L1001			100,00%	55,30%	82,84%	47,54%	5,00%	18,20%	83,80%	47,22%	45,88%	14,34%	52,38%		17,27%
20		TOTAL ADMINISTRATIVE & GENERAL LABOR	22,553	22,553		12,488	8,925	5,799	1,958	304	984	5,148	2,478	491	2,978		3,951
21																	
22																	
23																	
24		INTERNAL ALLOCATOR REPORTS TAB															
25		Source: Reports Tab, Page 18															
26		Prod in Service, All Plant				3,717,795	3,102,893	800,000	827,728	210,880	418,820	2,125,099	1,282,108	780,841	531,285	832,863	51,600
27		Sub Functions of Plant/Asst Prod., Transm. & Distr.			100,00%	56,96%	83,59%	16,41%	6,55%	33,95%	98,42%	90,80%	58,88%	41,12%	39,20%		0,86%
28																	
29		DERIVATION OF LABOR OLM ALLOCATOR, DERIVED LABOR OLM TAB															
30																	
31		Functional Labor OLM				98,748	54,603	23,698	4,937	800	4,137	22,181	10,480	6,961	1,560	11,901	17,058
32		Sub Functions Labor OLM			100,00%	55,30%	82,84%	47,54%	5,00%	18,20%	83,80%	47,22%	45,88%	14,34%	52,38%		17,27%
33																	
34																	
35																	

\*The Allocations are applied in two steps. First the functional split, then the secondary subfunction allocator is applied.

DERIVATION OF PLANT IN SERVICE INTERNAL ALLOCATOR REPORTS TAB

Source: Reports Tab, Page 18  
 Prod in Service, All Plant  
 Sub Functions of Plant/Asst Prod., Transm. & Distr.

DERIVATION OF LABOR OLM ALLOCATOR, DERIVED LABOR OLM TAB

Functional Labor OLM  
 Sub Functions Labor OLM  
 \*\*The Transmission OLM labor portion is included in Production Demand totals in allocator L1001 above.

LINE NO.	ACCT	TITLE	TOTAL COMPANY		PRODUCTION			TRANSMISSION			DISTRIBUTION			OTHER
			ADJ. TOTAL	COMPANY	TOTAL PROD.	DEMAND	ENERGY	TOTAL TRNSM.	SUBTOTAL TRNSM.	SUBTOTAL TRNSM.	TOTAL DISTR.	SUBTOTAL DISTR.	SUBTOTAL DISTR.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
1		A&G LABOR PLANT RELATED												
2	024	Property Insurance												
3	031	Rents												
4	032	Misc of General Plant												
5		TOTAL PLANT RELATED A&G LABOR*	877	877	489	417	84	28	56	288	218	138	90	88
6			100.00%	100.00%	56.98%	48.36%	9.63%	33.84%	66.42%	32.81%	78.37%	58.82%	41.38%	20.83%
7														
8	020	A&G LABOR RELATED												
9		Admin & General Salaries	20,048											
10	021	Office Supplies and Expenses												
11	022	Admin Expenses Transferred												
12	023	Outside Services Transferred												
13	025	Injuries & Damages												
14	026	Employee Pension & Benefits												
15	028	Regulatory Comm Expenses												
16	030	Misc General Expenses												
17		TOTAL LABOR RELATED A&G LABOR*	1,631	1,631	11,882	5,588	1,054	178	905	1,853	3,117	2,720	398	1,748
18			21,977	21,977	35,245	5,588	1,054	19,203	83,807	27,439	1,822,841	871,831	603,158	51,830
19			100.00%	100.00%	100.00%	34.50%	4.80%	87.50%	378.20%	12.27%	41.38%	23.95%	28.82%	1.27%
20		TOTAL ADMINISTRATIVE & GENERAL LABOR	22,568	22,568	12,468	6,725	1,108	204	894	5,128	3,228	2,416	497	1,813
21														
22														
23														
24		DERIVATION OF PLANT IN SERVICE INTERNAL ALLOCATOR REPORTS TAB												
25		Source: Reports Tab, Page 18												
26		Plant in Service, All Plant												
27	P18 1000	Functionization	100.00%	100.00%	3,711,748	3,102,893	637,728	210,800	418,628	2,125,089	1,822,841	951,310	671,831	51,830
28	P18 1001	Sub Functions			36.81%	93.59%	9.93%	33.65%	66.42%	32.81%	78.37%	58.82%	41.38%	23.95%
29		DERIVATION OF LABOR O&M ALLOCATOR, DERIVED LABOR O&M TAB												
30		Functional Labor O&M												
31		Sub Functions Labor O&M												
32	L1000	Functionization:	100.00%	100.00%	54,803	28,844	4,937	800	4,137	22,151	14,188	12,383	1,808	7,853
33	L1001	Sub Functions			55.31%	47.46%	5.00%	18.30%	83.80%	22.43%	64.10%	67.28%	12.72%	38.90%
34														
35														

\*The Allocators are applied in two steps. First the functional split, then the secondary subfunction allocator is applied.

\*\*The Transmission O&M labor portion is included in Production Demand totals in allocator L1001 above.

TAMPA ELECTRIC COMPANY												
TOTAL PRODUCTION O&M EXPENSES (Accts 500-556) (\$000)												
FOR THE FORECAST PERIOD ENDING 12/31/14												
LINE NO	ACCT	TITLE	FERC CLASSIF	TOTAL COMPANY			REQUIREMENT SALES			FPSC JURISDICTIONAL		
				TOTAL	DEMAND	ENERGY	TOTAL	Factor 101 0.00000	Factor 201 0.00000	DEMAND	ENERGY	TOTAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
1		<b>STEAM OPERATION EXPENSE</b>										
2	500	OPER, SUPV & ENG	DEM	4,884	4,884	-	-	-	-	4,884	4,884	-
3	502	STEAM EXPENSE	DEM/EGY	8,216	3,417	4,799	-	-	-	8,216	3,417	4,799
4	503	STEAM FROM OTH SOURCES	EGY	-	-	-	-	-	-	-	-	-
5	505	ELECTRIC EXPENSE	DEM	2,804	2,804	-	-	-	-	2,804	2,804	-
6	508	MISC STEAM EXPENSE	DEM	8,529	8,529	-	-	-	-	8,529	8,529	-
7	507	RENTS	DEM	-	-	-	-	-	-	-	-	-
8												
9		<b>STEAM MAINTENANCE EXPENSE</b>										
10	510	MTCE, SUPV & ENG	P1000	542	80	462	-	-	-	542	80	462
11	511	MTCE OF STRUCTURES	DEM	5,519	5,519	-	-	-	-	5,519	5,519	-
12	512	MTCE OF BOILER PLANT	EGY	39,041	-	39,041	-	-	-	39,041	-	39,041
13	513	MTCE OF ELECTRIC PLT	EGY	4,913	-	4,913	-	-	-	4,913	-	4,913
14	514	MTCE MISC PLANT	EGY	2,101	-	2,101	-	-	-	2,101	-	2,101
15		<b>TOTAL STEAM PRODUCTION O&amp;M</b>		<b>76,548</b>	<b>25,233</b>	<b>51,316</b>	-	-	-	<b>76,548</b>	<b>25,233</b>	<b>51,316</b>
16												
17		<b>OTHER PRODUCTION EXPENSE</b>										
18	546	OPER, SUPV & ENG	DEM/EGY	2,688	1,890	799	-	-	-	2,688	1,890	799
19	548	GENERATION EXPENSE	DEM/EGY	17,083	10,657	6,425	-	-	-	17,083	10,657	6,425
20	549	MISC OTHER POWER EXP	DEM/EGY	6,259	3,364	2,895	-	-	-	6,259	3,364	2,895
21	550	RENTS	DEM	-	-	-	-	-	-	-	-	-
22	551	MTCE, SUPV & ENG	EGY	1,133	-	1,133	-	-	-	1,133	-	1,133
23	552	MTCE OF STRUCTURES	EGY	9,051	-	9,051	-	-	-	9,051	-	9,051
24	553	MTCE OF GENERAL PLANT	DEM/EGY	12,482	10,898	1,584	-	-	-	12,482	10,898	1,584
25	554	MTCE OTHER MISC	EGY	530	-	530	-	-	-	530	-	530
26	556	LOAD DISPATCHING	DEM	955	955	-	-	-	-	955	955	-
27		<b>TOTAL OTHER PRODUCTION</b>		<b>50,181</b>	<b>27,764</b>	<b>22,397</b>	-	-	-	<b>50,181</b>	<b>27,764</b>	<b>22,397</b>
28												
29		<b>TOTAL PRODUCTION O&amp;M</b>		<b>126,709</b>	<b>52,996</b>	<b>73,712</b>	-	-	-	<b>126,709</b>	<b>52,996</b>	<b>73,712</b>
30												
31		<b>PRODUCTION O&amp;M INTERNAL ALLOCATOR, DERIVED ON PROD. O&amp;M TAB</b>										
32		Steam Production Maintenance Expense		Total	Demand	Energy						
33		Demand (Accounts 511 + 514/Accounts 511 to 514)		\$ 51,574	7,620	43,954						
34		Energy (Accounts 512 + 513/Accounts 511 to 514)	P1000	100.0%	14.8%	85.2%						

LINE	NO.	ACCT	DESCRIPTION	ALLOC	SUBSTATIONS				LINES		
					TOTAL TRANSM.	SUBST. TOTAL	PROD STEP-UP	TRANS. HI-VOLT	SUBTRANS COMMON	LINES TOTAL	TRANS. HI-VOLT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1			<b>Operations Expense</b>								
2	561		LOAD DISPATCHING		2,312						
3	562		STATION EXPENSE	T1000	1,125						
4			Subtotal		3,437	608	519	2,310			
5											
6											
7	563		OVERHEAD LINE EXPENSE		515						
8	564		UNDERGROUND LINE EXPENSE	T1001							
9			Subtotal		515				515	220	295
10											
11											
12			TRANS BY OTHERS	Direct HI-Volt							
13											
14	560		OPER, SUPV & ENG		672						
15	566		MISC TRANS EXP		1,179						
16	567		RENTS		107						
17			Subtotal Misc Operations	T1002	1,958	301	257	1,144	255	109	148
18											
19											
20	571		Maintenance Expense		2,782				2,782		2,782
21	572		MTCE OF OH LINES								
22			MTCE OF UG LINES								
23			Subtotal Maint of Lines	Direct Lines	2,782				2,782		2,782
24											
25	568		MTCE, SUPV & ENG								
26	569		MTCE OF STRUCTURES		3,597						
27	570		MTCE OF STA EQP		1,460						
28	573		MTCE OF MISC PLANT (also acct 574)								
29			Subtotal	T1000	5,057	895	764	3,398			
30											
31											
32											
33											
			<b>TOTAL TRANSMISSION EXPENSE</b>		13,749	1,804	1,540	6,852	3,552	330	3,223
34			<b>TRANSMISSION PLANT INTERNAL ALLOCATORS</b>								
35			DERIVED ON TRANSM. PLT TAB								
36			Transmission Substation Equip. & Structures								
37			Plant Accounts 352, 353 & Substation Land	T1000	(000's) \$ 277,887	\$ 49,165	\$ 41,971	\$ 186,751	Total \$ 383,256	Hi-Volt Lines \$ 163,867	Transm. Common Lines \$ 219,390
38					100.00%	17.69%	15.10%	67.20%	100.0%	42.76%	57.24%
39											
40			Transmission Substation Poles, Lines & Fixtures	T1001							
41			Plant Accounts 354 to 359, & Line Land		(000's) \$ 3,952	\$ 608	\$ 519	\$ 2,310	Total \$ 383,256	Hi-Volt Lines \$ 220	Transm. Common Lines \$ 285
42					100.0%	15.4%	13.1%	58.4%	100.0%	5.6%	7.5%
43			<b>TRANSMISSION O&amp;M INTERNAL ALLOCATOR</b>								
44			DERIVED ON TRANSM. O&M TAB								
45			Transmission Operations Expense	T1002							
46			Accounts 561-564		(000's) \$ 3,952	\$ 608	\$ 519	\$ 2,310	Total \$ 383,256	Hi-Volt Lines \$ 220	Transm. Common Lines \$ 285
47					100.0%	15.4%	13.1%	58.4%	100.0%	5.6%	7.5%

LINE NO.	ACCT	DESCRIPTION	ALLOC	SUBSTA		ON LINES		UG LINES		TRANSFORMER		SERVICES		METERS		INTERRUP.	
				PRIM	SEC	PRIM	SEC	PRIM	SEC	PRIM	SEC	PRIM	SEC	PRIM	SEC	PRIM	SEC
1		OPERATION EXPENSE		488		14	130	74	18	4							
2		OPER SUPPLY & ENG EXP		35		16	130	64	18	5							
3		D1003		1,495		16	130	64	18	5							
4		STATION EXPENSE		1,119		272	2,398	1,487	318	85							
5		D1001		5,533													
6		OH LINE EXPENSE		933													
7		D1002		933													
8		ST LIGHTING & SIGN EXP		310													
9		D1004		2,877													
10		METER EXPENSE		2,877													
11		RENTS		852		322	2,831	1,733	374	100							
12		D1006		10,320		853	5,453	3,358	724	184							
13		TOTAL OPERATIONS		22,714		2,523	14,054	8,808	1,858	488							
14		MAINTENANCE EXPENSE															
15		D1004		377													
16		MTCE OF STRUCTURES		1,231		974	8,570	5,248	1,132	383							
17		D1003		1,231													
18		MTCE OF STA EXP		3,741													
19		D1002		3,741													
20		MTCE OF UG LINES		2,182													
21		D1001		2,182													
22		MTCE OF OVERHEADS		932													
23		D1004		932													
24		MTCE OF METERS		28,570		974	8,570	5,248	1,132	383							
25		D1003		1,887													
26		TOTAL MAINTENANCE		4,133		1,887	14,054	8,808	1,858	488							
27		TOTAL DISTRIBUTION O&M EXPENSE		51,264		4,410	28,108	16,616	3,716	976							
28		DISTRIBUTION PLANT INTERNAL ALLOCATORS															
29		DERIVED ON DISTRIBUTION PLANT TAB															
30		(90%)															
31		PIS: Poles, Overhead Lines & Services		\$ 599,973		29,032	255,465	158,453	33,736	9,047							
32		Plant Accounts 364, 365 & 366 (OH%)		100%		4.0%	43.3%	26.5%	5.7%	1.5%							
33		D1001															
34		PIS: Underground Lines & Services															
35		Plant Accounts 366, 367 & 368 (UG %)		\$ 498,153													
36		Plant Accounts 362		100%													
37		PIS: Station Equipment															
38		Plant Account 362		\$ 221,464													
39		Plant Account 362		100%													
40		TOTAL DISTRIBUTION O&M EXPENSE		\$ 221,464		220,498	1,000,000	608,000	100,000	100,000							
41		DISTRIBUTION O&M INTERNAL ALLOCATORS															
42		DERIVED ON DISTRIBUTION O&M TAB															
43		(90%)															
44		Distribution Maintenance Expense		\$ 28,570		974	8,570	5,248	1,132	383							
45		Sum Distribution Acct 591-597		100%		3.4%	30.0%	18.4%	4.0%	1.1%							
46		D1004		1,016		272	2,398	1,487	318	85							
47		Distribution Operations Expense		\$ 11,448		272	2,398	1,487	318	85							
48		Sum Distribution Acct 582-587, 589		100%		2.4%	20.0%	12.0%	2.6%	0.7%							
49		D1005		3,224		1,248	10,966	6,715	1,448	398							
50		Distribution O&M Expense		\$ 40,016		3.1%	27.4%	16.8%	3.6%	1.0%							
51		Sum Internal Allocators D1004 & D1005		100%		6.1%	54.8%	33.6%	7.6%	2.0%							
52		D1006															

LINE NO.	ACCT	DESCRIPTION	ALLOC	SUBSTA		OH LINES		UG LINES		TRANSFORMER		SERVICES		ST LGTS		METERS		INTERRRUP. EQUIP			
				PRIM	SEC	PRIM	SEC	PRIM	SEC	PRIM	SEC	PRIM	SEC	PRIM	SEC	PRIM	SEC				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
1		OPERATION EXPENSE																			
2	500	LOAD DISPATCH	01000	428	35	14	104														
3	581	STATION EXPENSE	01000	408	40	18	220														
4	543	OH LINE EXPENSE	01001	1,118	1,113	272	3,883														
5	543	UG LINE EXPENSE	01002	533																	
6	543	TRANSFORMER EXPENSE	01003	2,310																	
7	543	LIGHTING & SIGN EXP	01004	2,000																	
8	537	CUST INSTALLATION EXP	01005	2,000																	
9	546	MISC DISTRIB EXP	01006	10,330	832	322	4,584														
10	546	RENTS	01006	593	593																
11	546	TOTAL OPERATIONS		22,714	2,822	822	8,841														
12																					
13																					
14		MAINTENANCE EXPENSE																			
15	590	MISC SUPPLY & ENG	01004	377	377																
16	591	MTC OF STRUCTURES	01003	1,233	1,231																
17	592	MTC OF STA EOP	01001	10,790																	
18	593	MTC OF OH LINES	01002	3,100																	
19	594	MTC OF UG LINES	01003	3,347																	
20	595	MTC OF TRANSFORMERS	01004	2,150																	
21	596	MTC OF ST LIGHTING	01005	932																	
22	597	MTC OF METERS	01004																		
23	596	MISC MTC																			
24		TOTAL MAINTENANCE		28,570	1,888	974	13,810														
25																					
26		TOTAL DISTRIBUTION O&M EXPENSE		51,284	4,712	1,897	21,650														
27																					
28		DISTRIBUTION PLANT INTERNAL ALLOCATORS DERIVED ON DISTRIBUTION PLANT TAB																			
29																					
30		PIS: Poles, Overhead Lines & Services	000's	\$ 899,973																	
31		Plant Accounts 364, 367 & 369 (OH%)	D1004	20,032	411,848	4.0%	88.6%														
32																					
33																					
34		PIS: Underground Lines & Services	D1002	\$ 498,153																	
35		Plant Accounts 366, 367 & 369 (UG %)																			
36																					
37		PIS: Station Equipment	D1003	\$ 221,464	220,486																
38		Plant Account 382																			
39																					
40		DISTRIBUTION O&M INTERNAL ALLOCATORS DERIVED ON DISTRI. O&M TAB																			
41																					
42																					
43																					
44		Distribution Maintenance Expense	000's	\$ 28,570	1,800	974	13,810														
45		Sum Distribution Accts 991-997	D1004	100.0%	5.8%	3.4%	48.4%	0.0%	5.0%	0.0%	7.5%	0.0%	3.3%	0.0%	1.2%	0.0%	14.7%	7.6%	3.3%	0.1%	
46																					
47		Distribution Operations Expense	D1006	\$ 11,448	1,016	272	3,663														
48		Sum Distribution Accts 982-987, 989		100.0%	14.1%	2.4%	33.7%	0.0%	3.5%	0.0%	2.6%	0.0%	1.1%	0.0%	0.0%	0.0%	14.0%	2.7%	25.1%	0.1%	
49																					
50		Distribution O&M Expense	D1006	\$ 40,018	3,224	1,246	17,692														
51		Sum Internal Allocators D1004 & D1005		100.0%	8.1%	3.1%	44.2%	0.0%	4.8%	0.0%	6.1%	0.0%	2.7%	0.0%	0.8%	0.0%	14.7%	2.4%	30.8%	0.5%	
52																					

TAMPA ELECTRIC COMPANY						
ANALYSIS OF OTHER CUSTOMER EXPENSES (Accts 901-916) (\$000)						
FOR THE FORECAST PERIOD ENDING 12/31/14						
LINE NO.	ACCT	DESCRIPTION	CUSTOMER EXPENSE	ADJUSTS	ADJUSTED CUSTOMER EXPENSE	O&M REPORT LINE ITEM
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1		<u>CUSTOMER ACCOUNTS</u>				
2	901	Supervision	4,854	0	4,854	Billing & Records
3	902	Meter Reading	2,685	0	2,685	Meter Reading
4	903	Cust Records & Collections	20,070	0	20,070	Billing & Records
5	904	Uncollectible Accts	3,623	347	3,970	Uncollectible
6	905	Misc Cust Accounts Exp	0	0	0	Billing & Records
7						
8		Subtotal	31,232	347	31,579	
9						
10						
11		<u>CUST SERVICE &amp; INFO</u>				
12	907	Supervision	0	0	0	
13	908	Customer Assistance	50,922	(49,655)	1,267	
14	909	Info & Instructional Exp	1,076	(1,076)	0	
15	910	Misc Cust Service	0	0	0	
16						
17		Subtotal	51,998	(50,731)	1,267	Cust Srvc & Info
18						
19		<u>SALES EXPENSE</u>				
20	911	Supervision	0	0	0	
21	912	Demonstrate & Selling	1,371	(11)	1,360	
22	913	Advertising	0	0	0	
23	916	Misc Sales Exp	0	0	0	
24						
25		Subtotal	1,371	(11)	1,360	Sales
26						
27						
28		TOTAL OTHER CUSTOMER EXPENSE	84,601	(50,394)	34,206	



LINE NO.	ACCT NO.	TITLE	ALLOC	TOTAL COMPANY			ENERGY			TRANSMISSION			DISTRIBUTION			OTHER		
				TOTAL	ADJ.	TOTAL	DEMAND	ENERGY	TOTAL	DEMAND	ENERGY	TOTAL	DEMAND	ENERGY	TOTAL		DEMAND	ENERGY
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
1		AAG: PLANT RELATED		1,190	(6)	1,174												
2	931	Rents		2,686	-	2,686												
3	932	Misc of General Plant		8,000	-	8,000												
4		TOTAL PLANT RELATED AAG	PIS 1000 & PIS 1001	18,535	(6)	18,535	8,930	6,630	1,199	372	125	247	1,250	765	451	315	483	31
5		Property Insurance		8,535	-	8,535	7,490	-	307	387	135	265	6,180	324	1,567	2,401		
6	924	Storm Reserve		16,535	-	16,535	8,930	6,630	1,199	372	125	247	1,250	765	451	315	483	31
7		Rates Derived on Property Insurance Tab		20,401	(6)	20,395	11,129	10,788	381	1,199	299	900	6,077	4,048	2,966	1,862	3,228	31
8		TOTAL PLANT RELATED AAG*		20,048	(210)	19,837	10,927	8,248	1,440	372	125	247	1,250	765	451	315	483	31
9		AAG: LABOR RELATED		7,140	-	7,140												
10	920	Admin & Com. Expenses		4,757	-	4,757												
11	921	Office Supplies & Expenses		2,102	-	2,102												
12	922	Admin Emp Transferred-CR		8,355	-	8,355												
13	923	Outside Services Employed		48,800	(2,138)	46,662												
14	924	Injuries & Damages		3,248	-	3,248												
15	925	Employee Pensions & Benefits		33,001	(64)	32,937												
16	926	Regulatory Comm Exp		11,244	(2,411)	8,833												
17	927	Dypl Changes - Fringe Alloc		131,645	(2,417)	129,228												
18	928	Misc General Expenses		131,645	(2,417)	129,228												
19		TOTAL LABOR RELATED AAG*	L1000 & L1001	131,645	(2,417)	129,228	71,317	42,341	6,588	1,441	5,447	32,484	18,278	12,944	3,555	16,118	18,830	
20		TOTAL ADMIN & GENERAL EXP		131,645	(2,417)	129,228	71,317	42,341	6,588	1,441	5,447	32,484	18,278	12,944	3,555	16,118	18,830	
21																		
22																		
23																		
24																		
25																		
26																		
27																		
28																		
29																		
30																		
31																		
32																		
33																		
34																		
35																		
36																		
37																		
38																		
39																		
40																		
41																		
42																		

MINIMUM DISTRIBUTION SYSTEM (MDS) NOT EMPLOYED																		
LINE NO.	ACCT	TITLE	ALLOC	TOTAL COMPANY ADJUSTS	ADJ. TOTAL	TOTAL PROD.	DEMAND (incl. GSU)	ENERGY	TOTAL TRANSM.	SUBTOTAL HV/OLT	SUBTOTAL SUBTRN	TOTAL DISTRIB.	SUBTOTAL DEMAND	PRIMARY	SCNDRY	DISTR	OTHER	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	
1		AGS: PLANT RELATED																
2	831	Rep of General Plant		1,174														
3	832	Misc of General Plant		2,686														
4		TOTAL PLANT RELATED AAG		3,860		2,169	1,638	361	372	125	247	1,259	961	564	388	297	31	
5			PIS1000 & PIS1001	100.0%	56.58%	56.58%	83.59%	16.41%	8.63%	33.56%	66.42%	32.61%	76.37%	58.62%	41.38%	23.63%	0.80%	
6		Property Insurance		8,535		7,490	7,490	-	387	387	387	659	324	324	324	334	-	
7	92412	Storm Reserve		8,000		1,440	1,440	-	400	135	285	6,160	4,719	2,735	1,884	1,441	-	
8		Ratios Derived on Property Insurance Tab		16,535		8,930	8,930	-	787	520	853	6,818	5,043	3,059	1,884	1,775	-	
9		TOTAL PLANT RELATED AAG*		20,401		11,129	10,768	361	1,159	259	900	8,077	6,005	3,623	2,392	2,072	31	
10																		
11		AGS: LABOR RELATED																
12	830	Health & General Salaries		20,046		19,827	19,827	-	372	372	372	4,547	15,650	13,660	1,990	8,786	18,799	
13	831	Supplies & Expenses		(1,787)		(1,787)	(1,787)	-	(4,757)	(4,757)	(4,757)	(24,417)	(24,417)	(24,417)	(24,417)	(24,417)	(24,417)	
14	832	Admin Exp		(1,102)		(1,102)	(1,102)	-	(2,102)	(2,102)	(2,102)	(8,376)	(8,376)	(8,376)	(8,376)	(8,376)	(8,376)	
15	823	Outside Services Employed		8,355		8,355	8,355	-	8,355	8,355	8,355	8,355	8,355	8,355	8,355	8,355	8,355	
16	825	Injuries & Damages		46,890		(2,138)	44,751	-	44,751	44,751	44,751	3,248	46,890	46,890	46,890	46,890	46,890	
17	826	Employee Pensions & Benefits		3,248		(4,781)	(1,533)	-	(1,533)	(1,533)	(1,533)	(6,319)	(6,319)	(6,319)	(6,319)	(6,319)	(6,319)	
18	828	Regulatory Comm Exp		33,001		(54)	32,947	-	32,947	32,947	32,947	32,947	32,947	32,947	32,947	32,947	32,947	
19	829	Dupl Charges - Fringe Alloc		111,244		(2,411)	108,833	-	108,833	108,833	108,833	111,244	111,244	111,244	111,244	111,244	111,244	
20		Misc General Expenses		111,244		(2,411)	108,833	-	108,833	108,833	108,833	111,244	111,244	111,244	111,244	111,244	111,244	
21		TOTAL LABOR RELATED AAG*		131,645		(2,417)	129,228	-	129,228	129,228	129,228	131,645	131,645	131,645	131,645	131,645	131,645	
22			L1000 & L1001	100.0%	55.30%	55.30%	52.46%	47.54%	4.98%	16.24%	83.76%	22.44%	64.10%	87.28%	12.72%	35.90%	17.27%	
23		TOTAL ADMIN & GENERAL EXP		131,645		(2,417)	129,228	-	129,228	129,228	129,228	131,645	131,645	131,645	131,645	131,645	131,645	
24																		
25																		
26																		
27																		
28																		
29																		
30																		
31		DERIVATION OF PLANT INTERNAL ALLOCATOR																
32		- DERIVED ON REPORTS TAB																
33		Plant in Service, all Plant Source: Reports Tab, Page 18		000%		3,711,786	3,102,893	609,093	627,728	219,800	416,928	2,125,098	1,822,941	951,310	871,631	502,158	51,830	
34		Functionalization of Plant in Service		100.00%		56.96%	83.59%	16.41%	9.93%	33.56%	66.42%	100.00%	76.37%	58.62%	41.38%	23.63%	0.80%	
35		Sub-Functions of Plant Accts Prod., Transm., & Distr.																
36																		
37		DERIVATION OF LABOR ONLY ALLOCATOR -																
38		- DERIVED ON LABOR ONLY TAB																
39		Plant in Service, all Labor Source: Labor Only Tab, Page 18		000%		734	28,944	23,999	23,999	800	4,125	22,151	14,198	12,393	1,866	7,683	1,045	
40		Functionalization of Labor Only		100.00%		55.30%	82.46%	47.54%	4.98%	16.24%	83.76%	22.44%	64.10%	87.28%	12.72%	35.90%	17.27%	
41		Sub-Functions of Labor O&M																
42																		

\*The Allocators are applied in two steps. First the functional split, then there is a secondary sub-function allocator applied

\*\*The Transmission GSU labor portion is included in Production Demand totals in allocator L1001 above.

TAMPA ELECTRIC COMPANY FUNCTIONALIZATION & CLASSIFICATION OF PROPERTY INSURANCE EXPENSE (\$000) FOR THE FORECAST PERIOD ENDING 12/31/14				
(1)	(2)	(3)	(4)	(5)
1	<b>(1) GL PROPERTY INSURANCE EXPENSE</b>			
2	ACCOUNT NUMBER	INSURANCE TYPE	FUNCTIONAL	COST
3	924 (excl Storm Accrual)	General	General	\$ 8,535
4	6700400	Storm Accrual	Prod., Transm., & Distri.	\$ 8,000
5		Total		\$ 16,535
6				
7				
8	<b>(2) FUNCTIONALIZATION OF ACCT 924.12 BASED ON STORM RESERVE, COVERED ASSETS</b>			
9				
10	DESCRIPTION	Prod. Direct Gross Plant (T&D)	Risk Management Provides Functional Storm Accrual Split	COST
11	STORM RESERVE			\$ 8,000
12				
13	Based on Property Insurance (not property values as above)	Production Transmission Distribution	0.18 0.05 0.77	\$ 1,440 \$ 400 \$ 6,160
14				
15				
16				
17				
18	PROD-DEMAND	\$ -	100.00%	\$ 1,440
19	PROD-ENERGY	\$ -	-	\$ -
20	TRANS - DEMAND	\$ 205,838	33.63%	\$ 135
21	SUBTRANS - DEMAND	\$ 406,141	66.37%	\$ 265
22	DIST PRI - DEMAND	\$ 915,617	44.40%	\$ 2,735
23	DIST SEC - DEMAND	\$ 664,249	32.21%	\$ 1,984
24	DIST - CUST	\$ 482,334	23.99%	\$ 1,441
25				
26	TOTAL	\$ 2,674,178		\$ 8,000
27				
28	<b>(3) FUNCTIONALIZATION OF GENERAL INSURANCE BASED ON PROP. INSURANCE VALUES</b>			
29				
30	DESCRIPTION	Property Insurance Values	Property Insurance %s	COST
31	GENERAL PROPERTY INSURANCE			\$ 8,535
32				
33				
34	PROD-DEMAND	\$ 4,691,589	87.75%	\$ 7,490
35	TRANS - DEMAND	\$ 242,626	4.54%	\$ 387
36	DIST PRI - DEMAND	\$ 203,014	3.80%	\$ 324
37	DIST - CUST	\$ 209,121	3.91%	\$ 334
38	TOTAL	\$ 5,346,349	100%	\$ 8,535
39				
40	<b>(4) SUM OF TOTAL INSURANCE, FUNCTIONALIZATION</b>			
41	DESCRIPTION			COST
42	PROD-DEMAND			\$ 8,930
43	PROD-ENERGY			\$ -
44	TRANS - DEMAND			\$ 522
45	SUBTRANS - DEMAND			\$ 265
46	DIST PRI - DEMAND			\$ 3,059
47	DIST SEC - DEMAND			\$ 1,984
48	DIST - CUST			\$ 1,775
49	OTH - CUST			\$ -
50	TOTAL COMPANY			\$ 16,535

**TAMPA ELECTRIC COMPANY  
PRODUCTION PLANT DEPRECIATION EXPENSE (\$000)  
FOR THE FORECAST PERIOD ENDING 12/31/14**

Line Number	Description	Net Capability (MW)	13-Mo Avg Plant Cost	Tools & Steam Common	TOTAL COMPANY	REQ SALES	FL JURIS
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	Steam Production						
2	Big Bend Common		12,851	(12,851)			
3							
4	Big Bend Unit 1	395	5,166	3,330	8,496	-	8,496
5	Big Bend Unit 2	395	5,293	3,330	8,622	-	8,622
6	Big Bend Unit 3	365	7,828	3,077	10,905	-	10,905
7	Big Bend Unit 4	417	11,462	3,515	14,977	-	14,977
8	Big Bend Unit 4 FGD		5,452		5,452	-	5,452
9	Big Bend Tools Amort.		399	(399)	0	0	0
10							
11	Total Big Bend	1,572	48,453	-	48,453	-	48,453
12							
13	Steam Prod Dismantling		1,088	0	1,088	0	1,088
14							
15	TOTAL STEAM	1,572	49,541	-	49,541	-	49,541
16							
17	Other Production						
18	Big Bend CT4	56	1,526	0	1,526	0	1,526
19	Phillips Station	-	0	0	-	0	0
20	Cty of Tpa Prim Mvrs	6	279	0	279	0	279
21							
22	Bayside Unit 1	701	11,974	0	11,974	0	11,974
23	Bayside Unit 2	929	15,999	0	15,999	0	15,999
24	Bayside Unit 3	56	1,228	0	1,228	0	1,228
25	Bayside Unit 4	56	885	0	885	0	885
26	Bayside Unit 5	56	1,205	0	1,205	0	1,205
27	Bayside Unit 6	56	1,385	0	1,385	0	1,385
28	Bayside Common		4,560	0	4,560	0	4,560
29							
30	Polk 1	220	15,400	0	15,400	0	15,400
31	Polk 2	151	2,085	0	2,085	0	2,085
32	Polk 3	151	2,552	0	2,552	0	2,552
33	Polk 4	151	1,316	0	1,316	0	1,316
34	Polk 5	151	1,208	0	1,208	0	1,208
35	Polk Common		4,362	0	4,362	0	4,362
36							
37	Other Prod Dismantling		98	0	98	0	98
38							
39	TOTAL OTHER PROD	2,740	66,062	-	66,062	-	66,062
40							
41	Total Steam & Other Production	4,312	115,603	-	115,603	-	115,603

TAMPA ELECTRIC COMPANY TRANSMISSION DEPRECIATION EXPENSE (\$000) FOR THE FORECAST PERIOD ENDING 12/31/14									
Line (1)	Acct (2)	Description (3)	13 MO AVG PLANT (4)	HI-VOLT			COMMON SUBSTATION & LINES (9)		
				Total Hi-Volt (5)	GSU Transformer (6)	High Volt (7)	Lines (8)		
1	350	Substation Land	-	-	0	0	0	0	-
2	350	Line Land	-	-	0	0	0	0	-
3		Subtotal Land	-	-	-	-	-	-	-
4									
5	350.01	Line Right of Way	142	81	0	0	81	61	61
6									
7		Subtotal 350 (substn)	-	-	-	-	-	-	-
8		Subtotal 350 (lines)	142	81	-	-	81	61	61
9									
10		TOTAL ACCT 350 - LAND & ROW	142	81	-	-	81	61	61
11									
12	352	Struct & Improvements	75	-	0	0	0	75	75
13	353	Station Equipment	6,166	2,172	1,209	964	0	3,983	3,983
14									
15		TOTAL ACCTS 352 & 353	6,241	2,172	1,209	964	0	4,068	4,068
16									
17	354	Towers & Fixtures	103	85	0	0	85	18	18
18									
19	355	Poles & Fixtures	7,774	2,947	0	0	2,947	4,827	4,827
20	356	OH Conductors	3,420	1,562	0	0	1,562	1,858	1,858
21	356.01	Clearing ROW	42	32	0	0	32	10	10
22	357	UG Conduit	64	-	0	0	0	64	64
23	358	UG Cables & Fixtures	161	-	0	0	0	161	161
24	359	Roads & Trails	80	61	0	0	61	19	19
25									
26		TOTAL ACCTS 354-359	11,644	4,686	-	-	4,686	6,957	6,957
27									
28		TOTAL TRANSMISSION	18,026	6,940	1,209	964	4,768	11,086	11,086
29									
30		SUMMARY							
31		TOTAL TRANS SUBSTATION	6,241	2,172	1,209	964	0	4,068	4,068
32		TOTAL TRANS LINES	11,786	4,768	-	-	4,768	7,018	7,018

201

TAMPA ELECTRIC COMPANY DISTRIBUTION DEPRECIATION EXPENSE (000'S) FOR THE FORECAST PERIOD ENDING 12/31/14				MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED											
LINE (1)	DESCRIPTION (2)	FUNCTION (3)	TOTAL (4)	Acct.	Acct.	Acct.	Acct.	Acct.	Acct.	Acct.	Acct.	Acct.	Acct.	Acct.	Acct.
				360	360	361	362	364	365	366	368	369.01	369.02	370	373
				Line	Sub	Structures	Station	Poles	OH	367	Line	OH	UG	Meters	Street
				Land	Land		Equipment		Conductors	UG	Xformers	Services	Services		Lighting
				(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
1	<b>DISTRIBUTION DEPREC EXPENSE</b>														
2	SUBSTATIONS DIRECT	DEM	-												
3	SUBSTATIONS COMMON	DEM	5,050			69	4,982								
4	SUBSTATIONS	TOTAL	5,050			69	4,982								
5															
6															
7	POLES DIRECT	CUST	1,021					1,021							
8	POLES PRIMARY	DEM	3,433					3,433							
9	POLES PRIMARY (MDS)	CUST	6,103					6,103							
10	POLES SECONDARY	DEM	149					149							
11	POLES SECONDARY (MDS)	CUST	266					266							
12	POLES	TOTAL	10,972					10,972							
13															
14	OH LINES DIRECT	CUST	180						180						
15	OH LINES PRIMARY	DEM	5,495					5,495							
16	OH LINES PRIMARY (MDS)	CUST	543					543							
17	OH LINES SECONDARY	DEM	940					940							
18	OH LINES SECONDARY (MDS)	CUST	93					93							
19	OH LINES	TOTAL	7,250					7,250							
20															
21	UG LINES DIRECT	CUST	-												
22	UG LINES PRIMARY	DEM	6,413						6,413						
23	UG LINES PRIMARY (MDS)	CUST	634						634						
24	UG LINES SECONDARY	DEM	2,811						2,811						
25	UG LINES SECONDARY (MDS)	CUST	278						278						
26	UG LINES	TOTAL	10,136						10,136						
27															
28	TRANSFORMERS DIRECT	CUST	-												
29	TRANSFORMERS	DEM	16,595								16,595				
30	TRANSFORMERS (MDS)	CUST	5,240								5,240				
31	TRANSFORMERS	TOTAL	21,835								21,835				
32															
33	SERVICES	CUST	5,911									2,679	3,232		
34	METERS	CUST	5,767											5,767	
35	INTERRUPTIBLE EQUIPMENT	CUST	44				23		21						
36	STREET LIGHTING	CUST	9,541												9,541
37															
38	DISTRIBUTION DEPREC EXPENSE	DEM	40,885	-	-	69	4,982	3,583	6,434	9,224	16,595	-	-	-	-
39	DISTRIBUTION DEPREC EXPENSE	CUST	35,622	-	-	-	23	7,389	837	912	5,240	2,679	3,232	5,767	9,541
40															
41	DISTRIBUTION DEPREC EXPENSE	TOTAL	76,508	-	-	69	5,005	10,972	7,271	10,136	21,835	2,679	3,232	5,767	9,541

TAMPA ELECTRIC COMPANY  
DOCKET NO. 130040-EI  
SUPPORT: WORKPAPERS  
WITNESS: ASHBURN  
PAGE 51 OF 59  
FILED: 04/05/2013

TAMPA ELECTRIC COMPANY														
MINIMUM DISTRIBUTION SYSTEM (MDS) NOT EMPLOYED														
DISTRIBUTION DEPRECIATION EXPENSE (000'S)														
FOR THE FORECAST PERIOD ENDING 12/31/14														
LINE	DESCRIPTION	FUNCTION	Acct. Line Land	Acct. Sub Land	Acct. Structures	Acct. Station Equipment	Acct. Poles	Acct. OH Conductors	Acct. OH Line Xformers	Acct. OH Services	Acct. UG Services	Acct. Meters	Acct. Street Lighting	
(1)	(2)	(3)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
1	DISTRIBUTION DEPREC EXPENSE													
2	SUBSTATIONS DIRECT	DEM												
3	SUBSTATIONS COMMON	DEM												
4	SUBSTATIONS	TOTAL												
5														
6														
7	POLES DIRECT	CUST												
8	POLES PRIMARY	DEM												
9	POLES PRIMARY (MDS)	CUST												
10	POLES SECONDARY	DEM												
11	POLES SECONDARY (MDS)	CUST												
12	POLES	TOTAL												
13														
14	OH LINES DIRECT	CUST												
15	OH LINES PRIMARY	DEM												
16	OH LINES PRIMARY (MDS)	CUST												
17	OH LINES SECONDARY	DEM												
18	OH LINES SECONDARY (MDS)	CUST												
19	OH LINES	TOTAL												
20														
21	UG LINES DIRECT	CUST												
22	UG LINES PRIMARY	DEM												
23	UG LINES PRIMARY (MDS)	CUST												
24	UG LINES SECONDARY	DEM												
25	UG LINES SECONDARY (MDS)	CUST												
26	UG LINES	TOTAL												
27														
28	TRANSFORMERS DIRECT	CUST												
29	TRANSFORMERS	DEM												
30	TRANSFORMERS (MDS)	CUST												
31	TRANSFORMERS	TOTAL												
32														
33	SERVICES	CUST												
34	METERS	CUST												
35	INTERRUPTIBLE EQUIPMENT	CUST												
36	STREET LIGHTING	CUST												
37														
38	DISTRIBUTION DEPREC EXPENSE	DEM												
39	DISTRIBUTION DEPREC EXPENSE	CUST												
40														
41	DISTRIBUTION DEPREC EXPENSE	TOTAL												

**TAMPA ELECTRIC COMPANY**  
**FUNCTIONALIZATION OF GENERAL & INTANGIBLE EQUIP / EXPENSES (\$000)**  
**FOR THE FORECAST PERIOD ENDING 12/31/14**

**(1) ALLOCATION OF GENERAL PLANT (INCLUDING ARO) TO FUNCTIONS**

LINE (1)	DESCRIPTION (2)	RATIO (3)	PLANT COST (4)	DEPRE. EXPENSE (5)	ACCUM. RESERVE (6)
1	GENERAL & INTANGIBLE		\$ 190,553	\$ 21,122	\$ 89,120
2	ARO		\$ 2,805	\$ -	\$ 824
3	ADJUSTMENTS		\$ -	\$ -	\$ -
4	TOTAL	100.0000%	\$ 193,358	\$ 21,122	\$ 89,944
5	<b>GENERAL &amp; INTANGIBLE</b>	<b>LABOR % DISTRIBUTION</b>	<b>PLANT COST</b>	<b>DEPRE. EXPENSE</b>	<b>ACCUM. RESERVE</b>
6	PROD-DEMAND	27.9599%	\$ 53,278	\$ 5,906	\$ 24,918
7	PROD-ENERGY	25.3398%	\$ 48,286	\$ 5,352	\$ 22,583
8	TRANS - HiVLines	0.7809%	\$ 1,488	\$ 165	\$ 696
9	SUBTRANS - Substa	4.0382%	\$ 7,695	\$ 853	\$ 3,599
10	DIST - DstPri	12.0968%	\$ 23,051	\$ 2,555	\$ 10,781
11	DIST - DstSec	1.7625%	\$ 3,358	\$ 372	\$ 1,571
12	DIST - Cust	7.7632%	\$ 14,793	\$ 1,640	\$ 6,919
13	OTH - Oth Cust	20.2588%	\$ 38,604	\$ 4,279	\$ 18,055
14	TOTAL GEN & INTAN.	100.0000%	\$ 190,553	\$ 21,122	\$ 89,120
15	<b>ARO - DIRECT</b>		<b>DIRECT ASSIGNED ARO FUNCTIONAL \$'S</b>	<b>DEPRE. EXPENSE</b>	<b>ACCUM. RESERVE</b>
16	PROD-DEMAND		\$ 1,522	\$ -	\$ 447
17	PROD-ENERGY		\$ -	\$ -	\$ -
18	TRANSMISSION		\$ 356	\$ -	\$ 105
19	DISTRIBUTION		\$ 831	\$ -	\$ 244
20	GENERAL		\$ 97	\$ -	\$ 28
21	TOTAL ARO		\$ 2,805	\$ -	\$ 824

**(2) SUMMARIZED FUNCTIONALIZATION AND CLASSIFICATION**

LINE	DESCRIPTION	PLANT COST	DEPRE. EXPENSE	ACCUM. RESERVE
22	PROD-DEMAND	\$ 54,800	\$ 5,906	\$ 25,365
23	PROD-ENERGY	\$ 48,286	\$ 5,352	\$ 22,583
24	TRANS - DEMAND	\$ 1,844	\$ 165	\$ 801
25	SUBTRANS - DEMAND	\$ 7,695	\$ 853	\$ 3,599
26	DIST PRI - DEMAND	\$ 23,882	\$ 2,555	\$ 11,025
27	DIST SEC - DEMAND	\$ 3,358	\$ 372	\$ 1,571
28	DIST - CUST	\$ 14,793	\$ 1,640	\$ 6,919
29	OTH - CUST	\$ 38,700	\$ 4,279	\$ 18,083
30	TOTAL	\$ 193,358	\$ 21,122	\$ 89,944



TAMPA ELECTRIC COMPANY FUNCTIONALIZATION OF TELECOMMUNICATIONS EQUIP / EXPENSES (\$000) FOR THE FORECAST PERIOD ENDING 12/31/14					
(1) DIRECT ASSIGNMENTS TO FUNCTIONS BASED ON TELECOMM DEPT ANALYSIS / MEMO					
LINE (1)	DESCRIPTION (2)	RATIO (3)	PLANT COST (4)	DEPRE. EXPENSE (5)	ACCUM. RESERVE (6)
1	397Bal		\$ 33,928		
2	397Exp			\$ 2,805	
3	397Res				\$ 22,664
4	Per Telecom Memo				
5	PRODUCTION				
6	Demand	4.4%	\$ 1,493	\$ 123	\$ 997
7					
8	TRANSMISSION				
9	Transmission	7.7%	\$ 2,612	\$ 216	\$ 1,745
10	SubTransmission	1.4%	\$ 475	\$ 39	\$ 317
11					
12	DISTRIBUTION (ALLOC TO PRI / SEC BASED ON PTD PLT)				
13	Primary	11.7%	\$ 3,972	\$ 328	\$ 2,653
14	Secondary	8.5%	\$ 2,882	\$ 238	\$ 1,925
15	SUB-TOTAL DISTRIBUTION	20.2%	\$ 6,853	\$ 567	\$ 4,578
16					
17	TOTAL Prod, Transm, Distri	33.7%	\$ 11,434	\$ 945	\$ 7,638
(2) ALLOCATION OF GENERAL TO FUNCTIONS ABOVE BASED ON LABOR RATIO					
LINE	DESCRIPTION	LABOR %	PLANT COST	DEPRE. EXPENSE	ACCUM. RESERVE
18	General Plant Portion		\$ 22,494	\$ 1,860	\$ 15,026
19					
20	Production - Demand	27.96%	\$ 6,289	\$ 520	\$ 4,201
21	Production - Energy	25.34%	\$ 5,700	\$ 471	\$ 3,808
22					
23	TRANS - HVLines	0.78%	\$ 176	\$ 15	\$ 117
24	SUBTRANS - Substa	4.04%	\$ 908	\$ 75	\$ 607
25					
26	DIST - DstPri	12.10%	\$ 2,721	\$ 225	\$ 1,818
27	DIST - DstSec	1.76%	\$ 396	\$ 33	\$ 265
28	DIST - Cust	7.76%	\$ 1,746	\$ 144	\$ 1,167
29	OTH - Oth Cust	20.26%	\$ 4,557	\$ 377	\$ 3,044
30	TOTAL	100.00%	\$ 22,494	\$ 1,860	\$ 15,026
(3) TOTAL FUNCTIONALIZATION AND CLASSIFICATION (SUM (1) + (2))					
LINE	DESCRIPTION		PLANT COST	DEPRE. EXPENSE	ACCUM. RESERVE
31	PROD-DEMAND		\$ 7,782	\$ 643	\$ 5,199
32	PROD-ENERGY		\$ 5,700	\$ 471	\$ 3,808
33	TRANS - DEMAND		\$ 2,788	\$ 231	\$ 1,862
34	SUBTRANS - DEMAND		\$ 1,383	\$ 114	\$ 924
35	DIST PRI - DEMAND		\$ 6,693	\$ 553	\$ 4,471
36	DIST SEC - DEMAND		\$ 3,278	\$ 271	\$ 2,190
37	DIST - CUST		\$ 1,746	\$ 144	\$ 1,167
38	OTH - CUST		\$ 4,557	\$ 377	\$ 3,044
39	TOTAL		\$ 33,928	\$ 2,805	\$ 22,664

TAMPA ELECTRIC COMPANY FUNCTIONALIZATION OF TRANSPORTATION EQUIP / EXPENSES (\$000) FOR THE FORECAST PERIOD ENDING 12/31/14									
(1) DIRECT ASSIGNMENTS TO FUNCTIONS BASED ON PLANT ACCTG									
LINE	FUNCTIONAL AREA	FERCACCT	RATIO	PLANT COST	ACCUM. RESERVE	DEPRE. EXPENSE			
(1)	(2)	(3)	(4)	(5)	(6)	(7)			
1	ENERGY DELIVERY	39201		\$ -	\$ -	\$ -			
2		39202		\$ 4,731	\$ 2,656	\$ -			
3		39203		\$ 15,031	\$ 12,323	\$ -			
4		39204		\$ -	\$ (53)	\$ -			
5	TOTAL ENERGY DELIVERY			\$ 19,761	\$ 14,927	\$ -			
6									
7									
8	ENERGY SUPPLY	39211		\$ -	\$ -	\$ -			
9		39212		\$ 1,304	\$ 501	\$ 66			
10		39213		\$ 723	\$ (2,934)	\$ 27			
11		39214		\$ -	\$ 118	\$ -			
12	TOTAL ENERGY SUPPLY			\$ 2,027	\$ (2,316)	\$ 113			
13									
14									
15	TOTAL VEHICLE PLANT		100.00%	\$ 21,788	\$ 12,611	\$ 113			
(2) DETAIL FUNCTIONALIZATION BASED ON LABOR RATIOS WITHIN FUNCTIONS									
LINE	FUNCTIONAL AREA	LABOR EXPENSE	T. D & OTHER	LABOR DISTRI. %	PLANT COST	ACCUM. RESERVE	DEPRE. EXPENSE		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
16	PROD-DEMAND	\$ AMOUNT			\$ 2,027	\$ (2,316)	\$ 113		
17									
18	TRANS - HV/Lines	\$ 800	1.67%	\$ 330	\$ 250	\$ -			
19	SUBTRANSMISSION	\$ 4,137	8.65%	\$ 1,709	\$ 1,291	\$ -			
20	DIST - DistPri	\$ 12,393	25.90%	\$ 5,119	\$ 3,866	\$ -			
21	DIST - DistSec	\$ 1,806	3.77%	\$ 746	\$ 563	\$ -			
22	DIST - Cust	\$ 7,953	16.62%	\$ 3,285	\$ 2,481	\$ -			
23	OTH - Oth Cust	\$ 20,754	43.38%	\$ 8,573	\$ 6,475	\$ -			
24	TOTAL	\$ 47,842	100.00%	\$ 21,788	\$ 14,927	\$ 113			
(3) SUMMARIZED FUNCTIONALIZATION AND CLASSIFICATION									
LINE	FUNCTIONAL AREA	PLANT COST	ACCUM. RESERVE	DEPRE. EXPENSE					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
25	PROD-DEMAND	\$ 2,027	\$ (2,316)	\$ 113					
26	TRANS - DEMAND	\$ 330	\$ 250	\$ -					
27	SUBTRANS - DEMAND	\$ 1,709	\$ 1,291	\$ -					
28	DIST PRI - DEMAND	\$ 5,119	\$ 3,866	\$ -					
29	DIST SEC - DEMAND	\$ 746	\$ 563	\$ -					
30	DIST - CUST	\$ 3,285	\$ 2,481	\$ -					
31	OTH - CUST	\$ 8,573	\$ 6,475	\$ -					
32	TOTAL FUNCTIONALIZATION	\$ 21,788	\$ 12,611	\$ 113					

TAMPA ELECTRIC COMPANY FUNCTIONALIZATION & CLASSIFICATION OF TAXES OTHER THAN INCOME (\$000) FOR THE FORECAST PERIOD ENDING 12/31/14									
(1)	(2)	(3)	(4)	(5)					
(A) TAXES OTHER THAN INCOME BY CATEGORY									
DESCRIPTION	GIL COST	ADJUSTMENTS	ADJUSTED COST						
1	11,711		11,711						11,711
2	53,228		53,228						53,228
3	202		202						202
4	74		74						74
5		(676)							
6	1,430		1,430						1,430
7									
8									
9	65,865		65,865						65,865
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23									
24									
25									
26									
27									
28									
29									
30									
31									
32									
33									
34									
35									
36									
37									
38									
39									
40									
41									
42									
43									
44									
45									
46									
47									
48									
49									
50									
51									
52									
53									
54									
55									
56									
57									
58									
59									
60									
61									
62									
63									
64									
65									
66									
67									
68									
69									
70									
71									
72									
73									
74									
75									
76									
77									

TAMPA ELECTRIC COMPANY FUNCTIONALIZATION & CLASSIFICATION OF INCOME TAXES ITEMS (\$000) FOR THE FORECAST PERIOD ENDING 12/31/14				
(1)	(2)	(3)	(4)	(5)
(1) INCOME TAXES INPUTS		Section 1 Whole \$'s		
DESCRIPTION				COST
1				
2				
3	Gain / Loss On Disposition Of Assets	\$		(132,000)
4	Allowed Interest Expense	\$		85,654,578
5				
6	PERMANENT ADJUSTMENTS			
7	Depr - AFUDC Equity	\$		5,633,496
8	Meals	\$		150,000
9	Contributions	\$		98,996
10	Penalties	\$		98,996
11	Excessive Salaries	\$		141,768
12	Production Deduction	\$		(5,548,788)
13	TOTAL PERMANENT ADJUSTMENTS	\$		576,468
14				
15	TRUE-UPS, ADJUSTMENTS & ITC			
16	State Deferred Timing	\$		43,236
17	Medicare Part D Amortization-State	\$		
18	State True-Ups	\$		
19				
20	Federal Timing Items			
21	Adjustments to Federal Deferred	\$		(633,468)
22	Medicare Part D Amortization-Fed	\$		280,016
23	Federal True-Ups	\$		
24				
25	Investment Tax Credits	\$		(343,416)
26	TAX WKSHEET: TOTAL TRUE-UPS, ADJUSTMENTS & ITC	\$		(673,632)
27				
28	(2) FUNCTIONALIZATION OF GAIN / LOSS ON DISPOSITION			
29	DESCRIPTION	PLANT IN SVC	PLT IN SVC %	(000's) COST
32	GAIN / LOSS ON DISP			(132)
33				
34	PROD-DEMAND	\$ 3,102,693	47.61%	\$ (63)
35	PROD-ENERGY	\$ 609,093	9.35%	\$ (12)
36	TRANS - DEMAND	\$ 210,800	3.23%	\$ (4)
37	SUBTRANS - DEMAND	\$ 416,928	6.40%	\$ (8)
38	DIST PRI - DEMAND	\$ 951,310	14.60%	\$ (19)
39	DIST SEC - DEMAND	\$ 671,631	10.31%	\$ (14)
40	DIST - CUST	\$ 502,158	7.71%	\$ (10)
41	OTH - CUST	\$ 51,830	0.80%	\$ (1)
42	TOTAL	\$ 6,516,443	100.00%	\$ (132)
43				

(1)	(2)	(3)	(4)	(5)
<b>TAMPA ELECTRIC COMPANY</b>				
<b>FUNCTIONALIZATION &amp; CLASSIFICATION OF INCOME TAXES ITEMS (\$000)</b>				
<b>FOR THE FORECAST PERIOD ENDING 12/31/14</b>				
44				
45				
46				
47				
48				
49				
50				
51				
52				
53				
54				
55				
56				
57				
58				
59				
60				
61				
62				
63				
64				
65				
66				
67				
68				
69				
70				
71				
72				
73				
74				
75				
76				
77				
78				
79				
80				
81				
82				
83				
84				
85				
86				
87				

<b>(3) FUNCTIONALIZATION OF INTEREST EXPENSE</b>				
DESCRIPTION	RATE BASE	RATE BASE %	(000's) COST	
INTEREST EXPENSE			\$	85,655
PROD-DEMAND	2,144,497	49.32%	\$	42,247
PROD-ENERGY	433,960	9.98%	\$	8,549
TRANS - DEMAND	160,713	3.70%	\$	3,166
SUBTRANS - DEMAND	327,665	7.54%	\$	6,455
DIST PRI - DEMAND	588,380	13.53%	\$	11,591
DIST SEC - DEMAND	396,773	9.13%	\$	7,816
DIST - CUST	270,894	6.23%	\$	5,337
OTH - CUST	25,067	0.58%	\$	494
TOTAL	4,347,948	100.00%	\$	85,655

<b>(4) FUNCTIONALIZATION OF PERMANENT TIMING DIFFERENCES</b>				
DESCRIPTION	RATE BASE \$	RATE BASE %	(000's) COST	
PERMANENT DIFFERENCES			\$	576
PROD-DEMAND	2,144,497	49.32%	\$	284
PROD-ENERGY	433,960	9.98%	\$	58
TRANS - DEMAND	160,713	3.70%	\$	21
SUBTRANS - DEMAND	327,665	7.54%	\$	43
DIST PRI - DEMAND	588,380	13.53%	\$	78
DIST SEC - DEMAND	396,773	9.13%	\$	53
DIST - CUST	270,894	6.23%	\$	36
OTH - CUST	25,067	0.58%	\$	3
TOTAL	4,347,948	100.00%	\$	576

<b>(5) FUNCTIONALIZATION OF ADJUSTMENTS, TRUE-UPS &amp; ITC TO INCOME TAXES</b>				
DESCRIPTION	RATE BASE \$	RATE BASE %	(000's) COST	
ADJ'S TO INCOME TAXES, TRUE-UPS & ITC			\$	(675)
PROD-DEMAND	2,144,497	49.32%	\$	(333)
PROD-ENERGY	433,960	9.98%	\$	(67)
TRANS - DEMAND	160,713	3.70%	\$	(25)
SUBTRANS - DEMAND	327,665	7.54%	\$	(51)
DIST PRI - DEMAND	588,380	13.53%	\$	(91)
DIST SEC - DEMAND	396,773	9.13%	\$	(62)
DIST - CUST	270,894	6.23%	\$	(42)
OTH - CUST	25,067	0.58%	\$	(4)
TOTAL	4,347,948	100.00%	\$	(675)

TAMPA ELECTRIC COMPANY  
 PROFORMA ADJUSTMENT WORKPAPER  
 FOR THE FORECAST PERIOD ENDING 12/31/14

COMPANY PROFORMA ADJUSTMENTS (000's)

Line Items	Calpine Contract Adjustment Wholesale	Auburndale Wheeling Revenue Wholesale	Base Revenue Adjustment Retail	Total Proforma Adjustments
<b>Income Statement</b>				
Operating Revenues	\$ (3,969)	\$ (3,540)	\$ (3,419)	\$ (10,928)
Operating Expenses:				
Fuel & Net Interchange	\$ -	\$ -	\$ -	\$ -
O&M - Other	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Taxes Other Than Income	\$ -	\$ -	\$ -	\$ -
Income Taxes - Current (Inc Tax True-up)	\$ (1,531)	\$ (1,366)	\$ (1,319)	\$ (4,215)
Deferred Inc Taxes (Net)	\$ -	\$ -	\$ -	\$ -
ITC (Net)	\$ -	\$ -	\$ -	\$ -
Gain/Loss on Disposal	\$ -	\$ -	\$ -	\$ -
Total Operating Expenses	\$ (1,531)	\$ (1,366)	\$ (1,319)	\$ (4,215)
Net Operating Income	\$ (2,438)	\$ (2,174)	\$ (2,100)	\$ (6,712)

209

TAMPA ELECTRIC COMPANY  
 DOCKET NO. 130040-EI  
 SUPPORT: WORKPAPERS  
 WITNESS: ASHBURN  
 PAGE 59 OF 59  
 FILED: 04/05/2013