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August 30, 2013

HAND DELIVERED

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

Re: Environmental Cost Recovery Clause
FPSC Docket No. 130007-EI

Dear Ms. Cole:

Enclosed for filing in the above docket, on behalf of Tampa Electric Company, are the original and fifteen (15) copies of each of the following:

1. Petition of Tampa Electric Company.
2. Prepared Direct Testimony and Exhibit (HTB-3) of Howard T. Bryant.
3. Prepared Direct Testimony of Paul L. Carpinone.

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

Thank you for your assistance in connection with this matter.

Sincerely,

J. Jeffry Wahlen

JJW/pp
Enclosures

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

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing Petition and Testimonies, filed on behalf of Tampa Electric Company, has been furnished by U. S. Mail or hand delivery (*) on this 30th day of August 2013 to the following:

Mr. Charles W. Murphy*
Senior Attorney
Office of the General Counsel
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

Ms. Patricia Christensen
Associate Public Counsel
Office of Public Counsel
111 West Madison Street – Room 812
Tallahassee, FL 32399-1400

Mr. Jon C. Moyle, Jr.
Moyle Law Firm
118 N. Gadsden Street
Tallahassee, FL 32301

Mr. John T. Butler
Assistant General Counsel - Regulatory
Florida Power & Light Company
700 Universe Boulevard (LAW/JB)
Juno Beach, FL 33408-0420

Mr. Kenneth Hoffman
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Florida Power & Light Company
215 South Monroe Street, Suite 810
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Samuel Miller, Capt., USAF
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139 Barnes Drive, Suite 1
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Mr. John T. Burnett
Ms. Dianne M. Triplett
Duke Energy Florida, Inc.
Post Office Box 14042
St. Petersburg, FL 33733

Mr. Paul Lewis, Jr.
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Mr. Gary V. Perko
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Mr. Jeffrey A. Stone
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Mr. Robert L. McGee, Jr.
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One Energy Place
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Mr. James W. Brew
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Brickfield, Burchette, Ritts & Stone, P.C.
1025 Thomas Jefferson Street, NW
Eighth Floor, West Tower
Washington, D.C. 20007-5201

ATTORNEY

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Environmental Cost Recovery Clause.	)))	DOCKET NO. 130007-EI FILED: August 30, 2013

PETITION OF TAMPA ELECTRIC COMPANY

Tampa Electric Company ("Tampa Electric" or "the company"), hereby petitions the Commission for approval of the company's environmental cost recovery true-up and the cost recovery factor proposed for use during the period January 2014 through December 2014, and in support thereof, says:

Environmental Cost Recovery

1. Tampa Electric had a final true-up amount for the January 2012 through December 2012 period of an under-recovery amount of $3,702,886. [See Exhibit No. ____ (HTB-1), Document No. 1 (Schedule 42-1A).]

2. Tampa Electric projects an estimated/actual true-up amount for the January 2013 through December 2013 period, which is based on actual data for the period January 1, 2013 through June 30, 2013 and revised estimates for the period July 1, 2013 through December 31, 2013, to be an over-recovery of $1,243,352. [See Exhibit No. ____ (HTB-2), Document No. 1 (Schedule 42-1E), from the filing dated August 2, 2013.]

3. The company's projected environmental cost recovery for the period January 1, 2014 through December 31, 2014 total is $90,936,329 when adjusted for taxes and, when spread over projected kilowatt hour sales for the period January 1, 2014 through December 31, 2014, produces an average environmental cost recovery factor for the new period of 0.496 cents per KWH

after application of the factors which adjust for variations in line losses. [See Exhibit No. ____ (HTB-3), Document No. 7 (Schedule 42-7P).

4. The accompanying Prepared Direct Testimony and Exhibits of Paul L. Carpinone and Howard T. Bryant present:

(a) A description of each of Tampa Electric's environmental compliance actions for which cost recovery is sought; and

(b) The costs associated with each environmental compliance action.

5. For reasons more fully detailed in the Prepared Direct Testimony of witness Howard T. Bryant, the environmental compliance costs sought to be approved for cost recovery proposed in this petition are consistent with the provisions of Section 366.8255, Florida Statutes, and with prior rulings by the Commission with respect to environmental compliance cost recovery for Tampa Electric and other investor-owned utilities.

WHEREFORE, Tampa Electric Company requests this Commission's approval of the company's prior period environmental cost recovery true-up calculations and projected environmental cost recovery charges to be collected during the period January 1, 2014 through December 31, 2014.

DATED this 30th day of August 2013.

Respectfully submitted,

JAMES D. BEASLEY
J. JEFFRY WAHLEN
Ausley & McMullen
Post Office Box 391
Tallahassee, FL 32302
(850) 224-9115

ATTORNEYS FOR TAMPA ELECTRIC COMPANY

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing Petition, filed on behalf of Tampa Electric Company, has been furnished by U. S. Mail or hand delivery (*) on this 30th day of August 2013 to the following:

Mr. Charles W. Murphy*
Senior Attorney
Office of the General Counsel
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

Ms. Patricia Christensen
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Washington, D.C. 20007-5201

ATTORNEY

TECO
TAMPA ELECTRIC

BEFORE THE

FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO. 130007-EI

ENVIRONMENTAL COST RECOVERY FACTORS

PROJECTIONS

JANUARY 2014 THROUGH DECEMBER 2014

TESTIMONY AND EXHIBIT

OF

HOWARD T. BRYANT

FILED: AUGUST 30, 2013

BEFORE THE PUBLIC SERVICE COMMISSION

PREPARED DIRECT TESTIMONY

OF

HOWARD T. BRYANT

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

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

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

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

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

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

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

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

A. The purpose of my testimony is to present, for Commission review and approval, the calculation of the revenue requirements and the projected ECRC factors for the period of January 2014 through December 2014. The projected ECRC factors have been calculated based on the current allocation methodology as well as the allocation methodology proposed by Tama Electric in Docket No. 130040-EI. In support of the projected ECRC factors, my testimony identifies the capital and operating and maintenance ("O&M") costs associated with environmental compliance activities for the year 2014.

Q. Have you prepared an exhibit that shows the determination of recoverable environmental costs for the period of January 2014 through December 2014?

A. Yes. Exhibit No. ___ (HTB-3), containing nine documents, was prepared under my direction and supervision. Document Nos. 1 through 8 contain Forms 42-1P through 42-8P, which show the calculation and summary of O&M and capital expenditures that support the development of the environmental cost recovery factors for 2014 using the current 12 coincident peak ("CP") and 25 percent average demand ("AD") basis. Document No. 9, consisting of two pages, supports the proposed ECRC factors allocated on a 12CP and 50 percent AD basis, as proposed in Docket No. 130040-EI.

Q. Are you requesting Commission approval of the projected environmental cost recovery factors for the company's various rate schedules?

A. Yes. The ECRC factors, prepared under my direction and supervision, are provided in Exhibit No. _____ (HTB-3), Document No. 7, on Form 42-7P. These annualized factors will apply for the period January through December 2014.

Q. What has Tampa Electric calculated as the net true-up to be applied in the period January 2014 through December 2014?

A. The net true-up applicable for this period is an under-recovery of $2,459,534. This consists of the final true-up under-recovery of $3,702,886 for the period of January 2012 through December 2012 and an estimated true-up over-recovery of $1,243,352 for the current period of January 2013 through December 2013. The detailed calculation supporting the estimated net true-up was provided on Forms 42-1E through 42-9E of Exhibit No. ___ (HTB-2) filed with the Commission on August 1, 2013.

Q. What were the major contributing factors that created the net under-recovery to be applied to the company's ECRC rates for the period January 2014 through December 2014?

A. There were two major contributing factors that created the net under-recovery. First, the increased O&M expense associated with the management of the gypsum production at Big Bend Station. Second, ECRC revenues were less than expected.

Q. Will Tampa Electric include any new environmental compliance projects for ECRC cost recovery for the period from January 2014 through December 2014?

A. No, Tampa Electric is not including any new environmental compliance projects for ECRC cost recovery during 2014.

Q. What are the existing capital projects included in the calculation of the ECRC factors for 2014?

A. Tampa Electric proposes to include for ECRC recovery the 25 previously approved capital projects and their projected costs in the calculation of the ECRC factors for 2014. These projects are:

1) Big Bend Unit 3 Flue Gas Desulfurization ("FGD") Integration
2) Big Bend Units 1 and 2 Flue Gas Conditioning
3) Big Bend Unit 4 Continuous Emissions Monitors
4) Big Bend Fuel Oil Tank 1 Upgrade
5) Big Bend Fuel Oil Tank 2 Upgrade
6) Big Bend Unit 1 Classifier Replacement
7) Big Bend Unit 2 Classifier Replacement
8) Big Bend Section 114 Mercury Testing Platform
9) Big Bend Units 1 and 2 FGD
10) Big Bend FGD Optimization and Utilization

11) Big Bend NO_x Emissions Reduction

12) Big Bend Particulate Matter ("PM") Minimization and Monitoring

13) Polk NO_x Emissions Reduction

14) Big Bend Unit 4 SOFA

15) Big Bend Unit 1 Pre-SCR

16) Big Bend Unit 2 Pre-SCR

17) Big Bend Unit 3 Pre-SCR

18) Big Bend Unit 1 SCR

19) Big Bend Unit 2 SCR

20) Big Bend Unit 3 SCR

21) Big Bend Unit 4 SCR

22) Big Bend FGD System Reliability

23) Clean Air Mercury Rule now known as Mercury Air Toxics Standard ("MATS")

24) SO_2 Emission Allowances

25) Big Bend New Gypsum Storage Facility

Some of these projects are described in more detail in the direct testimony of Tampa Electric Witness, Paul Carpinone.

Q. Have you prepared schedules showing the calculation of the recoverable capital project costs for 2014?

A. Yes. Form 42-3P contained in Exhibit No. ___ (HTB-3) summarizes the cost estimates projected for these projects. Form 42-4P, pages 1 through 26, provides the calculations of the costs, which result in recoverable jurisdictional capital costs of $60,027,417.

Q. What are the existing O&M projects included in the calculation of the ECRC factors for 2014?

A. Tampa Electric proposes to include for ECRC recovery the 23 previously approved O&M projects and their projected costs in the calculation of the ECRC factors for 2014. These projects are:

1) Big Bend Unit 3 FGD Integration
2) Big Bend Units 1 and 2 Flue Gas Conditioning
3) SO_2 Emissions Allowances
4) Big Bend Units 1 and 2 FGD
5) Big Bend PM Minimization and Monitoring
6) Big Bend NO_x Emissions Reduction
7) NPDES Annual Surveillance Fees
8) Gannon Thermal Discharge Study
9) Polk NO_x Emissions Reduction
10) Bayside SCR and Ammonia
11) Big Bend Unit 4 SOFA

12) Big Bend Unit 1 Pre-SCR

13) Big Bend Unit 2 Pre-SCR

14) Big Bend Unit 3 Pre-SCR

15) Clean Water Act Section 316(b) Phase II Study

16) Arsenic Groundwater Standard Program

17) Big Bend Unit 1 SCR

18) Big Bend Unit 2 SCR

19) Big Bend Unit 3 SCR

20) Big Bend Unit 4 SCR

21) Clean Air Mercury Rule now known as Mercury Air Toxics Standard

22) Greenhouse Gas Reduction Program

23) Big Bend New Gypsum Storage Facility

Some of these projects are described in more detail in the direct testimony of Tampa Electric Witness, Paul Carpinone.

Q. Have you prepared schedules showing the calculation of the recoverable O&M project costs for 2014?

A. Yes. Form 42-2P contained in Exhibit No. ___ (HTB-3) summarizes the recoverable jurisdictional O&M costs for these projects which total $28,383,951 for 2014.

Q. Do you have a schedule providing the description and progress reports for all environmental compliance activities and projects?

A. Yes. Project descriptions and progress reports, as well as the projected recoverable cost estimates, are provided in Form 42-5P, pages 1 through 31.

Q. What are the total projected jurisdictional costs for environmental compliance in the year 2014?

A. The total jurisdictional O&M and capital expenditures to be recovered through the ECRC are calculated on Form 42-1P. These expenditures total $88,411,368.

Q. How were environmental cost recovery factors calculated?

A. The environmental cost recovery factors were calculated as shown on Schedules 42-6P and 42-7P. The demand allocation factors were calculated by determining the percentage each rate class contributes to the monthly system peaks and then adjusted for losses for each rate class. The energy allocation factors were determined by calculating the percentage that each rate class contributes to total MWH sales and then adjusted for losses for each rate class. This information was based on applying historical rate class load research to the 2014 projected forecast of system demand and energy. Form 42-7P presents the calculation of the proposed ECRC factors by rate class.

Q. What are the ECRC billing factors by rate class based on a 12 CP and 25 percent AD allocation method for the period of January through December 2014 which Tampa Electric is seeking approval?

A. The computation of the billing factors by metering voltage level utilizing the 12 CP and 25 percent AD methodology is shown in Exhibit No. ___ (HTB-3) Document No. 7, Form 42-7P. In summary, the January through December 2014 proposed ECRC billing factors are as follows:

Rate Class	**Factor by Voltage Level (¢/kWh)**
RS Secondary	0.498
GS, TS Secondary	0.498
GSD, SBF	
Secondary	0.496
Primary	0.491

Transmission	0.486
IS, SBI	
Secondary	0.487
Primary	0.482
Transmission	0.477
LS1	0.493
Average Factor	0.496

Q. What are the ECRC billing factors by rate class based on a 12 CP and 50 percent AD allocation method for the period of January through December 2014 which Tampa Electric is seeking approval?

A. The computation of the billing factors by metering voltage level utilizing the 12 CP and 50 percent AD methodology is shown in Exhibit No. ___ (HTB-3) Document No. 9, Proposed Allocations and Factors. In summary, the January through December 2014 proposed ECRC billing factors are as follows:

Rate Class	**Factor by Voltage Level (¢/kWh)**
RS Secondary	0.497
GS, TS Secondary	0.498
GSD, SBF, IS, SBI	

Secondary	0.495
Primary	0.490
Transmission	0.485
LS1	0.494
Average Factor	0.496

Q. When does Tampa Electric propose to begin applying these environmental cost recovery factors?

A. The environmental cost recovery factors will be effective concurrent with the first billing cycle for January 2014.

Q. What capital structure, components and cost rates did Tampa Electric rely on to calculate the revenue requirement rate of return for January 2014 through December 2014?

A. Tampa Electric relied upon the weighted average cost of capital methodology approved by the Commission in Order No. PSC-12-0425-PAA-EU, to calculate the revenue requirement rate of return found on Form 42-8P.

Q. Are the costs Tampa Electric is requesting for recovery through the ECRC for the period January 2014 through December 2014 consistent with criteria established for

ECRC recovery in Order No. PSC-94-0044-FOF-EI?

A. Yes. The costs for which ECRC treatment is requested meet the following criteria:

1. Such costs were prudently incurred after April 13, 1993;
2. The activities are legally required to comply with a governmentally imposed environmental regulation enacted, became effective or whose effect was triggered after the company's last test year upon which rates are based; and,
3. Such costs are not recovered through some other cost recovery mechanism or through base rates.

Q. Please summarize your testimony.

A. My testimony supports the approval of a final average environmental billing factor credit of 0.496 cents per kWh. This includes the projected capital and O&M revenue requirements of $88,411,078 associated with a total of 31 environmental projects and a true-up under-recovery provision of $2,459,534 that is primarily driven by the combination of O&M expenditures being greater than anticipated while ECRC revenue was less than expected.

My testimony also explains that the projected environmental expenditures for 2014 are appropriate for recovery through the ECRC.

Q. Does this conclude your testimony?

A. Yes, it does.

INDEX

ENVIRONMENTAL COST RECOVERY COMMISSION FORMS

JANUARY 2014 THROUGH DECEMBER 2014

Form 42 - 1P

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Total Jurisdictional Amount to Be Recovered

For the Projected Period
January 2014 to December 2014

Line	Energy ($)	Demand ($)	Total ($)
1. Total Jurisdictional Revenue Requirements for the projected period			
a. Projected O&M Activities (Form 42-2P, Lines 7, 8 & 9)	$27,927,451	$456,500	$28,383,951
b. Projected Capital Projects (Form 42-3P, Lines 7, 8 & 9)	59,907,278	120,139	60,027,417
c. Total Jurisdictional Revenue Requirements for the projected period (Lines 1a + 1b)	87,834,729	576,639	88,411,368
2. True-up for Estimated Over/(Under) Recovery for the current period January 2013 to December 2013 (Form 42-2E, Line 5 + 6 + 10)	1,236,544	6,808	1,243,352
3. Final True-up for the period January 2012 to December 2012 (Form 42-1A, Line 3)	(3,687,186)	(15,700)	(3,702,886)
4. Total Jurisdictional Amount to Be Recovered/(Refunded) in the projection period January 2014 to December 2014 (Line 1 - Line 2- Line 3)	90,285,371	585,531	90,870,902
5. Total Projected Jurisdictional Amount Adjusted for Taxes (Line 4 x Revenue Tax Multiplier)	$90,350,376	$585,953	$90,936,329

Form 42-2P

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2014 to December 2014

O&M Activities
(in Dollars)

Line		Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total	Method of Classification Demand	Method of Classification Energy
1.	Description of O&M Activities															
a.	Big Bend Unit 3 Flue Gas Desulfurization Integration	$424,000	$434,000	$534,000	$514,000	$502,000	$460,000	$472,000	$472,000	$448,000	$448,000	$468,000	$448,000	$5,624,000		$5,624,000
b.	Big Bend Units 1 & 2 Flue Gas Conditioning	0	0	0	0	0	0	0	0	0	0	0	0	0		0
c.	SO_2 Emissions Allowances	2,218	2,168	2,230	2,286	2,308	2,258	2,286	2,276	2,283	2,312	2,263	2,226	27,114		27,114
d.	Big Bend Units 1 & 2 FGD	818,225	894,725	818,225	865,225	841,725	888,725	912,225	912,225	915,225	1,165,225	1,018,225	915,225	10,965,200		10,965,200
e.	Big Bend PM Minimization and Monitoring	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	900,000		900,000
f.	Big Bend NO_x Emissions Reduction	25,000	25,000	25,000	25,000	25,000	25,000	50,000	25,000	50,000	25,000	50,000	25,000	375,000		375,000
g.	NPDES Annual Surveillance Fees	34,500	0	0	0	0	0	0	0	0	0	0	0	34,500	34,500	
h.	Gannon Thermal Discharge Study	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
i.	Polk NO_x Reduction	2,060	2,060	2,060	3,610	3,610	2,060	2,060	2,060	2,060	3,610	2,060	2,060	29,370		29,370
j.	Beyside SCR and Ammonia	15,000	15,000	0	15,000	0	15,000	15,000	15,000	15,000	15,000	15,000	15,000	150,000		150,000
k.	Big Bend Unit 4 SOFA	0	0	0	0	0	0	0	0	0	0	0	0	0		0
l.	Big Bend Unit 1 Pre-SCR	0	0	0	0	0	0	0	0	0	0	0	0	0		0
m.	Big Bend Unit 2 Pre-SCR	0	0	0	0	0	0	0	0	0	0	0	0	0		0
n.	Big Bend Unit 3 Pre-SCR	0	0	0	0	0	0	0	0	0	0	0	0	0		0
o.	Clean Water Act Section 316(b) Phase II Study	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
p.	Arsenic Groundwater Standard Program	0	0	292,000	0	0	80,000	0	0	30,000	0	0	20,000	422,000	422,000	
q.	Big Bend 1 SCR	224,143	162,665	242,828	226,307	272,018	261,847	239,750	224,030	77,755	71,186	208,018	196,596	2,407,142		2,407,142
r.	Big Bend 2 SCR	241,765	222,749	279,302	236,997	278,127	246,099	263,903	258,173	205,945	259,803	209,751	247,064	2,949,679		2,949,679
s.	Big Bend 3 SCR	147,700	139,293	161,108	166,813	138,491	181,518	184,596	182,159	173,371	146,472	217,962	135,361	1,974,842		1,974,842
t.	Big Bend 4 SCR	102,352	79,920	89,363	58,546	88,955	112,302	112,910	104,248	101,864	103,814	90,138	96,862	1,141,275		1,141,275
u.	Mecury Air Toxics Standards	36,000	11,000	11,000	31,000	11,750	11,000	31,000	11,000	11,000	31,000	11,750	11,000	218,500		218,500
v.	Greenhouse Gas Reduction Program	90,000	0	0	24,097	0	0	0	0	0	0	0	0	114,097		114,097
w.	Big Bend New Gypsum Storage Facility	0	0	0	0	0	162,694	167,835	186,569	133,544	134,638	133,962	151,990	1,051,232		1,051,232
2.	Total of O&M Activities	2,237,964	2,063,580.00	2,532,116	2,243,881	2,238,984	2,523,503	2,528,565	2,449,740	2,241,046	2,481,059	2,502,129	2,341,384	28,383,951	$456,500	$27,927,451
3.	Recoverable Costs Allocated to Energy	2,203,464	2,063,580	2,240,116	2,243,881	2,238,984	2,443,503	2,528,565	2,449,740	2,211,046	2,481,059	2,502,129	2,321,384	27,927,451		
4.	Recoverable Costs Allocated to Demand	34,500	0	292,000	0	0	80,000	0	0	30,000	0	0	20,000	456,500		
5.	Retail Energy Jurisdictional Factor	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000			
6.	Retail Demand Jurisdictional Factor	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000			
7.	Jurisdictional Energy Recoverable Costs (A)	2,203,464	2,063,580	2,240,116	2,243,881	2,238,984	2,443,503	2,528,565	2,449,740	2,211,046	2,481,059	2,502,129	2,321,384	27,927,451		
8.	Jurisdictional Demand Recoverable Costs (B)	34,500	0	292,000	0	0	80,000	0	0	30,000	0	0	20,000	456,500		
9.	Total Jurisdictional Recoverable Costs for O&M Activities (Lines 7 + 8)	$2,237,964	$2,063,580	$2,532,116	$2,243,881	$2,238,984	$2,523,503	$2,528,565	$2,449,740	$2,241,046	$2,481,059	$2,502,129	$2,341,384	$28,383,951		

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

DOCKET NO. 130007-EI
ECRC 2014 PROJECTION FILING
EXHIBIT HTB-3, DOCUMENT NO. 2

Form 42-3P

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2014 to December 2014

Capital Investment Projects-Recoverable Costs

(in Dollars)

Line		Description (A)		Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total	Method of Classification Demand	Method of Classification Energy
1.	a.	Big Bend Unit 3 Flue Gas Desulfurization Integrati	1	$110,816	$110,577	$110,339	$110,101	$109,863	$109,624	$109,386	$109,148	$108,909	$108,672	$109,193	$108,948	$1,315,576		$1,315,576
	b.	Big Bend Units 1 and 2 Flue Gas Conditioning	2	29,622	29,486	29,350	29,215	29,079	28,945	28,809	28,673	28,538	28,402	28,267	28,131	346,517		346,517
	c.	Big Bend Unit 4 Continuous Emissions Monitors	3	5,953	5,934	5,914	5,895	5,875	5,856	5,837	5,817	5,798	5,779	5,780	5,739	70,157		70,157
	d.	Big Bend Fuel Oil Tank # 1 Upgrade	4	3,851	3,839	3,827	3,815	3,803	3,791	3,780	3,767	3,756	3,744	3,732	3,721	45,426	$ 45,426	
	e.	Big Bend Fuel Oil Tank # 2 Upgrade	5	6,333	6,314	6,294	6,275	6,255	6,236	6,217	6,197	6,177	6,158	6,138	6,119	74,713	74,713	
	f.	Big Bend Unit 1 Classifier Replacement	6	9,451	9,414	9,377	9,341	9,304	9,267	9,229	9,193	9,156	9,119	9,083	9,046	110,980		110,980
	g.	Big Bend Unit 2 Classifier Replacement	7	6,817	6,791	6,766	6,740	6,714	6,689	6,663	6,638	6,613	6,587	6,561	6,536	80,115		80,115
	h.	Big Bend Section 114 Mercury Testing Platform	8	987	984	981	979	976	974	972	970	967	965	962	960	11,677		11,677
	i.	Big Bend Units 1 & 2 FGD	9	670,091	670,664	668,901	666,782	664,843	662,870	661,336	659,511	657,894	655,750	653,607	651,463	7,943,512		7,943,512
	j.	Big Bend FGD Optimization and Utilization	10	172,086	171,706	171,326	170,945	170,564	170,184	169,804	169,424	169,044	168,663	168,263	167,903	2,039,932		2,039,932
	k.	Big Bend NO_x Emissions Reduction	11	56,767	56,682	56,596	56,510	56,425	56,339	56,254	56,188	56,082	55,997	55,912	55,826	675,558		675,558
	l.	Big Bend PM Minimization and Monitoring	12	152,908	155,817	162,014	166,188	166,250	165,867	165,485	165,102	164,721	184,338	163,956	163,573	1,956,219		1,956,219
	m.	Polk NO_x Emissions Reduction	13	13,118	13,081	13,044	13,006	12,969	12,932	12,895	12,858	12,821	12,784	12,747	12,710	154,965		154,965
	n.	Big Bend Unit 4 SOFA	14	22,801	22,747	22,693	22,840	22,586	22,532	22,478	22,424	22,370	22,317	22,264	22,210	270,062		270,062
	o.	Big Bend Unit 1 Pre-SCR	15	15,950	15,904	15,657	15,811	15,765	15,719	15,673	15,626	15,580	15,534	15,488	15,442	188,349		188,349
	p.	Big Bend Unit 2 Pre-SCR	16	15,117	15,076	15,035	14,994	14,953	14,912	14,870	14,830	14,789	14,746	14,707	14,666	178,697		178,697
	q.	Big Bend Unit 3 Pre-SCR	17	26,867	26,800	26,733	26,666	26,599	26,533	26,466	26,399	26,332	26,266	26,199	26,132	317,992		317,992
	r.	Big Bend Unit 1 SCR	18	911,460	908,659	906,259	903,656	901,059	698,458	895,858	693,257	890,657	888,056	885,456	882,855	10,765,892		10,765,892
	s.	Big Bend Unit 2 SCR	19	953,956	951,411	948,865	946,319	943,773	941,226	938,680	936,134	933,587	931,041	928,495	925,950	11,279,439		11,279,439
	t.	Big Bend Unit 3 SCR	20	786,981	784,902	782,824	780,744	778,666	776,587	774,507	772,429	770,350	766,271	766,192	764,112	9,306,565		9,306,565
	u.	Big Bend Unit 4 SCR	21	606,490	604,946	603,401	601,857	600,312	598,768	597,224	595,679	594,135	592,590	591,046	589,501	7,175,949		7,175,949
	v.	Big Bend FGD System Reliability	22	237,072	236,641	236,211	235,781	235,351	234,920	234,490	234,060	233,630	233,200	232,770	232,340	2,816,466		2,816,466
	w.	Mercury Air	23	55,010	64,673	77,917	89,485	94,959	110,935	111,265	111,165	111,010	110,854	110,657	110,459	1,158,369		1,158,369
	x.	SO_2 Emissions Allowances (B)	24	(307)	(307)	(306)	(306)	(305)	(304)	(304)	(303)	(303)	(302)	(302)	(300)	(3,649)		(3,649)
	y.	Big Bend New Gypsum Storage Facility	25	0	0	0	0	85,750	235,290	237,407	236,516	238,557	238,015	237,473	236,931	1,747,939		1,747,939
2.		Total Investment Projects - Recoverable Costs		4,870,199	4,872,941	4,880,216	4,883,421	4,962,188	5,115,150	5,105,281	5,093,682	5,081,170	5,067,548	5,054,646	5,040,973	60,027,417	$ 120,139	$ 59,907,278
3.		Recoverable Costs Allocated to Energy		4,860,015	4,862,788	4,870,097	4,673,331	4,952,130	5,105,123	5,095,284	5,083,718	5,071,237	5,057,646	5,044,776	5,031,133	59,907,278		59,907,278
4.		Recoverable Costs Allocated to Demand		10,184	10,153	10,121	10,090	10,058	10,027	9,997	9,964	9,933	9,902	9,870	9,640	120,139	120,139	
5.		Retail Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000			
6.		Retail Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000			
7.		Jurisdictional Energy Recoverable Costs (C)		4,860,015	4,862,788	4,870,097	4,873,331	4,952,130	5,105,123	5,095,264	5,083,718	5,071,237	5,057,646	5,044,776	5,031,133	59,907,278		
8.		Jurisdictional Demand Recoverable Costs (D)		10,184	10,153	10,121	10,090	10,058	10,027	9,997	9,964	9,933	9,902	9,670	9,840	120,139		
9.		Total Jurisdictional Recoverable Costs for Investment Projects (Lines 7 + 8)		$4,870,199	$4,672,941	$4,880,218	$4,883,421	$4,962,188	$5,115,150	$5,105,281	$5,093,682	$5,081,170	$5,067,548	$5,054,646	$5,040,973	$60,027,417		

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

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2014 to December 2014

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

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	295,484	0	0	$295,484
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other - AFUDC (excl from CWIP)		0	0	0	0	0	0	0	0	0	0	0	0	
2.	Plant-in-Service/Depreciation Base (A)	$13,614,353	$13,614,353	$13,614,353	$13,614,353	$13,614,353	$13,614,353	$13,614,353	$13,614,353	$13,614,353	$13,614,353	$13,909,837	$13,909,837	$13,909,837	
3.	Less: Accumulated Depreciation	(4,078,138)	(4,106,501)	(4,134,864)	(4,163,227)	(4,191,590)	(4,219,953)	(4,248,316)	(4,276,679)	(4,305,042)	(4,333,405)	(4,361,768)	(4,390,894)	(4,420,020)	
4.	CWIP - Non-Interest Bearing	295,484	295,484	295,484	295,484	295,484	295,484	295,484	295,484	295,484	295,484	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	$9,831,699	9,803,336	9,774,973	9,746,610	9,718,247	9,689,884	9,661,521	9,633,158	9,604,795	9,576,432	9,548,069	9,518,943	9,489,817	
6.	Average Net Investment		9,817,517	9,789,154	9,760,791	9,732,428	9,704,065	9,675,702	9,647,339	9,618,976	9,590,613	9,562,250	9,533,506	9,504,380	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		64,224	64,038	63,853	63,667	63,482	63,296	63,110	62,925	62,739	62,554	62,366	62,175	$758,429
	b. Debt Component Grossed Up For Taxes (C)		18,229	18,176	18,123	18,071	18,018	17,965	17,913	17,860	17,807	17,755	17,701	17,647	215,265
8.	Investment Expenses														
	a. Depreciation (D)		28,363	28,363	28,363	28,363	28,363	28,363	28,363	28,363	28,363	28,363	29,126	29,126	341,882
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		110,816	110,577	110,339	110,101	109,863	109,624	109,386	109,148	108,909	108,672	109,193	108,948	1,315,576
	a. Recoverable Costs Allocated to Energy		110,816	110,577	110,339	110,101	109,863	109,624	109,386	109,148	108,909	108,672	109,193	108,948	1,315,576
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		110,816	110,577	110,339	110,101	109,863	109,624	109,386	109,148	108,909	108,672	109,193	108,948	1,315,576
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$110,816	$110,577	$110,339	$110,101	$109,863	$109,624	$109,386	$109,148	$108,909	$108,672	$109,193	$108,948	$1,315,576

Notes:
(A) Applicable depreciable base for Big Bend; account 312.45 ($13,614,353) and 315.45 ($295,484)
(B) Line 6 x 7.8501% x 1/12. Based on ROE of 11.25% and weighted income tax rate of 38.575% (expansion factor of 1.628002).
(C) Line 6 x 2.2281% x 1/12.
(D) Applicable depreciation rate is 2.5% and 3.1%
(E) Line 9a x Line 10
(F) Line 9b x Line 11

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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2014 to December 2014

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

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	
2.	Plant-in-Service/Depreciation Base (A)	$5,017,734	$5,017,734	$5,017,734	$5,017,734	$5,017,734	$5,017,734	$5,017,734	$5,017,734	$5,017,734	$5,017,734	$5,017,734	$5,017,734	$5,017,734	
3.	Less: Accumulated Depreciation	(3,404,510)	(3,420,651)	(3,436,792)	(3,452,933)	(3,469,074)	(3,485,215)	(3,501,356)	(3,517,497)	(3,533,638)	(3,549,779)	(3,565,920)	(3,582,061)	(3,598,202)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	$1,613,224	1,597,083	1,580,942	1,564,801	1,548,660	1,532,519	1,516,378	1,500,237	1,484,096	1,467,955	1,451,814	1,435,673	1,419,532	
6.	Average Net Investment		1,605,154	1,589,013	1,572,872	1,556,731	1,540,590	1,524,449	1,508,308	1,492,167	1,476,026	1,459,885	1,443,744	1,427,603	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		10,501	10,395	10,289	10,184	10,078	9,973	9,867	9,761	9,656	9,550	9,445	9,339	$119,038
	b. Debt Component Grossed Up For Taxes (C)		2,980	2,950	2,920	2,890	2,860	2,831	2,801	2,771	2,741	2,711	2,681	2,651	33,787
8.	Investment Expenses														
	a. Depreciation (D)		16,141	16,141	16,141	16,141	16,141	16,141	16,141	16,141	16,141	16,141	16,141	16,141	193,692
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		29,622	29,486	29,350	29,215	29,079	28,945	28,809	28,673	28,538	28,402	28,267	28,131	346,517
	a. Recoverable Costs Allocated to Energy		29,622	29,486	29,350	29,215	29,079	28,945	28,809	28,673	28,538	28,402	28,267	28,131	346,517
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		29,622	29,486	29,350	29,215	29,079	28,945	28,809	28,673	28,538	28,402	28,267	28,131	346,517
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$29,622	$29,486	$29,350	$29,215	$29,079	$28,945	$28,809	$28,673	$28,538	$28,402	$28,267	$28,131	$346,517

Notes:
(A) Applicable depreciable base for Big Bend; accounts 312.41 ($2,676,217) and 312.42 ($2,341,517)
(B) Line 6 x 7.8501% x 1/12. Based on ROE of 11.25% and weighted income tax rate of 38.575% (expansion factor of 1.628002).
(C) Line 6 x 2.2281% x 1/12.
(D) Applicable depreciation rates are 4.0% and 3.7%
(E) Line 9a x Line 10
(F) Line 9b x Line 11

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2014 to December 2014

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

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	
2.	Plant-in-Service/Depreciation Base (A)	$866,211	$866,211	$866,211	$866,211	$866,211	$866,211	$866,211	$866,211	$866,211	$866,211	$866,211	$866,211	$866,211	
3.	Less: Accumulated Depreciation	(431,285)	(433,595)	(435,905)	(438,215)	(440,525)	(442,835)	(445,145)	(447,455)	(449,765)	(452,075)	(454,385)	(456,695)	(459,005)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	$434,926	432,616	430,306	427,996	425,686	423,376	421,066	418,756	416,446	414,136	411,826	409,516	407,206	
6.	Average Net Investment		433,771	431,461	429,151	426,841	424,531	422,221	419,911	417,601	415,291	412,981	410,671	408,361	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		2,838	2,823	2,807	2,792	2,777	2,762	2,747	2,732	2,717	2,702	2,687	2,671	$33,055
	b. Debt Component Grossed Up For Taxes (C)		805	801	797	793	788	784	780	775	771	767	763	758	9,382
8.	Investment Expenses														
	a. Depreciation (D)		2,310	2,310	2,310	2,310	2,310	2,310	2,310	2,310	2,310	2,310	2,310	2,310	27,720
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		5,953	5,934	5,914	5,895	5,875	5,856	5,837	5,817	5,798	5,779	5,760	5,739	70,157
	a. Recoverable Costs Allocated to Energy		5,953	5,934	5,914	5,895	5,875	5,856	5,837	5,817	5,798	5,779	5,760	5,739	70,157
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		5,953	5,934	5,914	5,895	5,875	5,856	5,837	5,817	5,798	5,779	5,760	5,739	70,157
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$5,953	$5,934	$5,914	$5,895	$5,875	$5,856	$5,837	$5,817	$5,798	$5,779	$5,760	$5,739	$70,157

Notes:
(A) Applicable depreciable base for Big Bend; account 315.44
(B) Line 6 x 7.8501% x 1/12. Based on ROE of 11.25% and weighted income tax rate of 38.575% (expansion factor of 1.628002).
(C) Line 6 x 2.2281% x 1/12.
(D) Applicable depreciation rate is 3.2%
(E) Line 9a x Line 10
(F) Line 9b x Line 11

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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2014 to December 2014

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

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	
2.	Plant-in-Service/Depreciation Base (A)	$497,578	$497,578	$497,578	$497,578	$497,578	$497,578	$497,578	$497,578	$497,578	$497,578	$497,578	$497,578	$497,578	
3.	Less: Accumulated Depreciation	(206,272)	(207,682)	(209,092)	(210,502)	(211,912)	(213,322)	(214,732)	(216,142)	(217,552)	(218,962)	(220,372)	(221,782)	(223,192)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	$291,306	289,896	288,486	287,076	285,666	284,256	282,846	281,436	280,026	278,616	277,206	275,796	274,386	
6.	Average Net Investment		290,601	289,191	287,781	286,371	284,961	283,551	282,141	280,731	279,321	277,911	276,501	275,091	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		1,901	1,892	1,883	1,873	1,864	1,855	1,846	1,836	1,827	1,818	1,809	1,800	$22,204
	b. Debt Component Grossed Up For Taxes (C)		540	537	534	532	529	526	524	521	519	516	513	511	6,302
8.	Investment Expenses														
	a. Depreciation (D)		1,410	1,410	1,410	1,410	1,410	1,410	1,410	1,410	1,410	1,410	1,410	1,410	16,920
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		3,851	3,839	3,827	3,815	3,803	3,791	3,780	3,767	3,756	3,744	3,732	3,721	45,426
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		3,851	3,839	3,827	3,815	3,803	3,791	3,780	3,767	3,756	3,744	3,732	3,721	45,426
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (F)		3,851	3,839	3,827	3,815	3,803	3,791	3,780	3,767	3,756	3,744	3,732	3,721	45,426
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$3,851	$3,839	$3,827	$3,815	$3,803	$3,791	$3,780	$3,767	$3,756	$3,744	$3,732	$3,721	$45,426

Notes:
(A) Applicable depreciable base for Big Bend; account 312.40
(B) Line 6 x 7.8501% x 1/12. Based on ROE of 11.25% and weighted income tax rate of 38.575% (expansion factor of 1.628002).
(C) Line 6 x 2.2281% x 1/12.
(D) Applicable depreciation rate is 3.4%
(E) Line 9a x Line 10
(F) Line 9b x Line 11

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2014 to December 2014

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

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	
2.	Plant-in-Service/Depreciation Base (A)	$818,401	$818,401	$818,401	$818,401	$818,401	$818,401	$818,401	$818,401	$818,401	$818,401	$818,401	$818,401	$818,401	
3.	Less: Accumulated Depreciation	(339,280)	(341,599)	(343,918)	(346,237)	(348,556)	(350,875)	(353,194)	(355,513)	(357,832)	(360,151)	(362,470)	(364,789)	(367,108)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	$479,121	476,802	474,483	472,164	469,845	467,526	465,207	462,888	460,569	458,250	455,931	453,612	451,293	
6.	Average Net Investment		477,962	475,643	473,324	471,005	468,686	466,367	464,048	461,729	459,410	457,091	454,772	452,453	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		3,127	3,112	3,096	3,081	3,066	3,051	3,036	3,021	3,005	2,990	2,975	2,960	$36,520
	b. Debt Component Grossed Up For Taxes (C)		887	883	879	875	870	866	862	857	853	849	844	840	10,365
8.	Investment Expenses														
	a. Depreciation (D)		2,319	2,319	2,319	2,319	2,319	2,319	2,319	2,319	2,319	2,319	2,319	2,319	27,828
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		6,333	6,314	6,294	6,275	6,255	6,236	6,217	6,197	6,177	6,158	6,138	6,119	74,713
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		6,333	6,314	6,294	6,275	6,255	6,236	6,217	6,197	6,177	6,158	6,138	6,119	74,713
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (F)		6,333	6,314	6,294	6,275	6,255	6,236	6,217	6,197	6,177	6,158	6,138	6,119	74,713
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$6,333	$6,314	$6,294	$6,275	$6,255	$6,236	$6,217	$6,197	$6,177	$6,158	$6,138	$6,119	$74,713

Notes:
(A) Applicable depreciable base for Big Bend; account 312.40
(B) Line 6 x 7.8501% x 1/12. Based on ROE of 11.25% and weighted income tax rate of 38.575% (expansion factor of 1.628002).
(C) Line 6 x 2.2281% x 1/12.
(D) Applicable depreciation rate is 3.4%
(E) Line 9a x Line 10
(F) Line 9b x Line 11

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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2014 to December 2014

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

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	
2.	Plant-in-Service/Depreciation Base (A)	$1,316,257	$1,316,257	$1,316,257	$1,316,257	$1,316,257	$1,316,257	$1,316,257	$1,316,257	$1,316,257	$1,316,257	$1,316,257	$1,316,257	$1,316,257	
3.	Less: Accumulated Depreciation	(711,224)	(715,612)	(720,000)	(724,388)	(728,776)	(733,164)	(737,552)	(741,940)	(746,328)	(750,716)	(755,104)	(759,492)	(763,880)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	$605,033	600,645	596,257	591,869	587,481	583,093	578,705	574,317	569,929	565,541	561,153	556,765	552,377	
6.	Average Net Investment		602,839	598,451	594,063	589,675	585,287	580,899	576,511	572,123	567,735	563,347	558,959	554,571	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		3,944	3,915	3,886	3,858	3,829	3,800	3,771	3,743	3,714	3,685	3,657	3,628	$45,430
	b. Debt Component Grossed Up For Taxes (C)		1,119	1,111	1,103	1,095	1,087	1,079	1,070	1,062	1,054	1,046	1,038	1,030	12,894
8.	Investment Expenses														
	a. Depreciation (D)		4,388	4,388	4,388	4,388	4,388	4,388	4,388	4,388	4,388	4,388	4,388	4,388	52,656
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		9,451	9,414	9,377	9,341	9,304	9,267	9,229	9,193	9,156	9,119	9,083	9,046	110,980
	a. Recoverable Costs Allocated to Energy		9,451	9,414	9,377	9,341	9,304	9,267	9,229	9,193	9,156	9,119	9,083	9,046	110,980
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		9,451	9,414	9,377	9,341	9,304	9,267	9,229	9,193	9,156	9,119	9,083	9,046	110,980
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$9,451	$9,414	$9,377	$9,341	$9,304	$9,267	$9,229	$9,193	$9,156	$9,119	$9,083	$9,046	$110,980

Notes:

(A) Applicable depreciable base for Big Bend; account 312.41
(B) Line 6 x 7.8501% x 1/12. Based on ROE of 11.25% and weighted income tax rate of 38.575% (expansion factor of 1.628002).
(C) Line 6 x 2.2281% x 1/12.
(D) Applicable depreciation rate is 4.0%
(E) Line 9a x Line 10
(F) Line 9b x Line 11

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2014 to December 2014

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

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	
2.	Plant-in-Service/Depreciation Base (A)	$984,794	$984,794	$984,794	$984,794	$984,794	$984,794	$984,794	$984,794	$984,794	$984,794	$984,794	$984,794	$984,794	
3.	Less: Accumulated Depreciation	(533,142)	(536,178)	(539,214)	(542,250)	(545,286)	(548,322)	(551,358)	(554,394)	(557,430)	(560,466)	(563,502)	(566,538)	(569,574)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	$451,652	448,616	445,580	442,544	439,508	436,472	433,436	430,400	427,364	424,328	421,292	418,256	415,220	
6.	Average Net Investment		450,134	447,098	444,062	441,026	437,990	434,954	431,918	428,882	425,846	422,810	419,774	416,738	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		2,945	2,925	2,905	2,885	2,865	2,845	2,825	2,806	2,786	2,766	2,746	2,726	$34,025
	b. Debt Component Grossed Up For Taxes (C)		836	830	825	819	813	808	802	796	791	785	779	774	9,658
8.	Investment Expenses														
	a. Depreciation (D)		3,036	3,036	3,036	3,036	3,036	3,036	3,036	3,036	3,036	3,036	3,036	3,036	36,432
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		6,817	6,791	6,766	6,740	6,714	6,689	6,663	6,638	6,613	6,587	6,561	6,536	80,115
	a. Recoverable Costs Allocated to Energy		6,817	6,791	6,766	6,740	6,714	6,689	6,663	6,638	6,613	6,587	6,561	6,536	80,115
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		6,817	6,791	6,766	6,740	6,714	6,689	6,663	6,638	6,613	6,587	6,561	6,536	80,115
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$6,817	$6,791	$6,766	$6,740	$6,714	$6,689	$6,663	$6,638	$6,613	$6,587	$6,561	$6,536	$80,115

Notes:
(A) Applicable depreciable base for Big Bend; account 312.42
(B) Line 6 x 7.8501% x 1/12. Based on ROE of 11.25% and weighted income tax rate of 38.575% (expansion factor of 1.628002).
(C) Line 6 x 2.2281% x 1/12.
(D) Applicable depreciation rate is 3.7%
(E) Line 9a x Line 10
(F) Line 9b x Line 11

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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2014 to December 2014

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

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	
2.	Plant-in-Service/Depreciation Base (A)	$120,737	$120,737	$120,737	$120,737	$120,737	$120,737	$120,737	$120,737	$120,737	$120,737	$120,737	$120,737	$120,737	
3.	Less: Accumulated Depreciation	(37,891)	(38,183)	(38,475)	(38,767)	(39,059)	(39,351)	(39,643)	(39,935)	(40,227)	(40,519)	(40,811)	(41,103)	(41,395)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	$82,846	82,554	82,262	81,970	81,678	81,386	81,094	80,802	80,510	80,218	79,926	79,634	79,342	
6.	Average Net Investment		82,700	82,408	82,116	81,824	81,532	81,240	80,948	80,656	80,364	80,072	79,780	79,488	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		541	539	537	535	533	531	530	528	526	524	522	520	$6,366
	b. Debt Component Grossed Up For Taxes (C)		154	153	152	152	151	151	150	150	149	149	148	148	1,807
8.	Investment Expenses														
	a. Depreciation (D)		292	292	292	292	292	292	292	292	292	292	292	292	3,504
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		987	984	981	979	976	974	972	970	967	965	962	960	11,677
	a. Recoverable Costs Allocated to Energy		987	984	981	979	976	974	972	970	967	965	962	960	11,677
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		987	984	981	979	976	974	972	970	967	965	962	960	11,677
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$987	$984	$981	$979	$976	$974	$972	$970	$967	$965	$962	$960	$11,677

Notes:
(A) Applicable depreciable base for Big Bend; account 311.40
(B) Line 6 x 7.8501% x 1/12. Based on ROE of 11.25% and weighted income tax rate of 38.575% (expansion factor of 1.628002).
(C) Line 6 x 2.2281% x 1/12.
(D) Applicable depreciation rate is 2.9%
(E) Line 9a x Line 10
(F) Line 9b x Line 11

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2014 to December 2014

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

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		$357,776	$52,498	$2,970	$0	$0	$30,000	$0	$15,000	$0	$0	$0	$0	$458,244
	b. Clearings to Plant		$357,776	$52,498	$2,970	0	0	87,257	0	75,512	0	0	0	0	576,013
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other - AFUDC (excl from CWIP)		0	0	0	21,257	36,000	19,512	41,000	0	0	0	0	0	117,769
2.	Plant-in-Service/Depreciation Base (A)	$92,225,821	$92,583,597	$92,636,095	$92,639,065	$92,639,065	$92,639,065	$92,726,322	$92,726,322	$92,801,834	$92,801,834	$92,801,834	$92,801,834	$92,801,834	
3.	Less: Accumulated Depreciation	(42,689,308)	(42,942,929)	(43,197,534)	(43,452,283)	(43,707,040)	(43,961,797)	(44,216,554)	(44,471,551)	(44,726,548)	(44,981,753)	(45,236,958)	(45,492,163)	(45,747,368)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	$49,536,514	49,640,669	49,438,582	49,186,783	48,932,026	48,677,269	48,509,769	48,254,772	48,075,287	47,820,082	47,564,877	47,309,672	47,054,467	
6.	Average Net Investment		49,588,591	49,539,615	49,312,672	49,059,404	48,804,647	48,593,519	48,382,270	48,165,029	47,947,684	47,692,479	47,437,274	47,182,069	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		324,396	324,076	322,591	320,934	319,268	317,887	316,505	315,084	313,662	311,992	310,323	308,653	$3,805,371
	b. Debt Component Grossed Up For Taxes (C)		92,074	91,983	91,561	91,091	90,618	90,226	89,834	89,430	89,027	88,553	88,079	87,605	1,080,081
8.	Investment Expenses														
	a. Depreciation (D)		253,621	254,605	254,749	254,757	254,757	254,757	254,997	254,997	255,205	255,205	255,205	255,205	3,056,060
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		670,091	670,664	668,901	666,782	664,643	662,870	661,336	659,511	657,894	655,750	653,607	651,463	7,943,512
	a. Recoverable Costs Allocated to Energy		670,091	670,664	668,901	666,782	664,643	662,870	661,336	659,511	657,894	655,750	653,607	651,463	7,943,512
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		670,091	670,664	668,901	666,782	664,643	662,870	661,336	659,511	657,894	655,750	653,607	651,463	7,943,512
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$670,091	$670,664	$668,901	$666,782	$664,643	$662,870	$661,336	$659,511	$657,894	$655,750	$653,607	$651,463	$7,943,512

Notes:
(A) Applicable depreciable base for Big Bend; account 312.46
(B) Line 6 x 7.8501% x 1/12. Based on ROE of 11.25% and weighted income tax rate of 38.575% (expansion factor of 1.628002).
(C) Line 6 x 2.2281% x 1/12.
(D) Applicable depreciation rates are 3.3%
(E) Line 9a x Line 10
(F) Line 9b x Line 11

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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2014 to December 2014

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

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	
2.	Plant-in-Service/Depreciation Base (A)	$21,739,737	$21,739,737	$21,739,737	$21,739,737	$21,739,737	$21,739,737	$21,739,737	$21,739,737	$21,739,737	$21,739,737	$21,739,737	$21,739,737	$21,739,737	
3.	Less: Accumulated Depreciation	(6,617,773)	(6,663,047)	(6,708,321)	(6,753,595)	(6,798,869)	(6,844,143)	(6,889,417)	(6,934,691)	(6,979,965)	(7,025,239)	(7,070,513)	(7,115,787)	(7,161,061)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	$15,121,964	15,076,690	15,031,416	14,986,142	14,940,868	14,895,594	14,850,320	14,805,046	14,759,772	14,714,498	14,669,224	14,623,950	14,578,676	
6.	Average Net Investment		15,099,327	15,054,053	15,008,779	14,963,505	14,918,231	14,872,957	14,827,683	14,782,409	14,737,135	14,691,861	14,646,587	14,601,313	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		98,776	98,480	98,184	97,888	97,591	97,295	96,999	96,703	96,407	96,110	95,814	95,518	$1,165,765
	b. Debt Component Grossed Up For Taxes (C)		28,036	27,952	27,868	27,783	27,699	27,615	27,531	27,447	27,363	27,279	27,195	27,111	330,879
8.	Investment Expenses														
	a. Depreciation (D)		45,274	45,274	45,274	45,274	45,274	45,274	45,274	45,274	45,274	45,274	45,274	45,274	543,288
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		172,086	171,706	171,326	170,945	170,564	170,184	169,804	169,424	169,044	168,663	168,283	167,903	2,039,932
	a. Recoverable Costs Allocated to Energy		172,086	171,706	171,326	170,945	170,564	170,184	169,804	169,424	169,044	168,663	168,283	167,903	2,039,932
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		172,086	171,706	171,326	170,945	170,564	170,184	169,804	169,424	169,044	168,663	168,283	167,903	2,039,932
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$172,086	$171,706	$171,326	$170,945	$170,564	$170,184	$169,804	$169,424	$169,044	$168,663	$168,283	$167,903	$2,039,932

Notes:
(A) Applicable depreciable base for Big Bend; accounts 312.45 ($21,699,919)and 311.45 ($39,818)
(B) Line 6 x 7.8501% x 1/12. Based on ROE of 11.25% and weighted income tax rate of 38.575% (expansion factor of 1.628002).
(C) Line 6 x 2.2281% x 1/12.
(D) Applicable depreciation rates are 2.5% and 2.0%
(E) Line 9a x Line 10
(F) Line 9b x Line 11

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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2014 to December 2014

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

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	
2.	Plant-in-Service/Depreciation Base (A)	$3,190,852	$3,190,852	$3,190,852	$3,190,852	$3,190,852	$3,190,852	$3,190,852	$3,190,852	$3,190,852	$3,190,852	$3,190,852	$3,190,852	$3,190,852	
3.	Less: Accumulated Depreciation	2,360,811	2,350,627	2,340,443	2,330,259	2,320,075	2,309,891	2,299,707	2,289,523	2,279,339	2,269,155	2,258,971	2,248,787	2,238,603	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	$5,551,663	5,541,479	5,531,295	5,521,111	5,510,927	5,500,743	5,490,559	5,480,375	5,470,191	5,460,007	5,449,823	5,439,639	5,429,455	
6.	Average Net Investment		5,546,571	5,536,387	5,526,203	5,516,019	5,505,835	5,495,651	5,485,467	5,475,283	5,465,099	5,454,915	5,444,731	5,434,547	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		36,284	36,218	36,151	36,084	36,018	35,951	35,885	35,818	35,751	35,685	35,618	35,551	$431,014
	b. Debt Component Grossed Up For Taxes (C)		10,299	10,280	10,261	10,242	10,223	10,204	10,185	10,166	10,147	10,128	10,110	10,091	122,336
8.	Investment Expenses														
	a. Depreciation (D)		10,184	10,184	10,184	10,184	10,184	10,184	10,184	10,184	10,184	10,184	10,184	10,184	122,208
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		56,767	56,682	56,596	56,510	56,425	56,339	56,254	56,168	56,082	55,997	55,912	55,826	675,558
	a. Recoverable Costs Allocated to Energy		56,767	56,682	56,596	56,510	56,425	56,339	56,254	56,168	56,082	55,997	55,912	55,826	675,558
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		56,767	56,682	56,596	56,510	56,425	56,339	56,254	56,168	56,082	55,997	55,912	55,826	675,558
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$56,767	$56,682	$56,596	$56,510	$56,425	$56,339	$56,254	$56,168	$56,082	$55,997	$55,912	$55,826	$675,558

Notes:
(A) Applicable depreciable base for Big Bend; accounts 312.41 ($1,675,171), 312.42 ($1,075,718), and 312.43 ($439,963).
(B) Line 6 x 7.8501% x 1/12. Based on ROE of 11.25% and weighted income tax rate of 38.575% (expansion factor of 1.628002).
(C) Line 6 x 2.2281% x 1/12.
(D) Applicable depreciation rates are 4.0%, 3.7%, and 3.5%
(E) Line 9a x Line 10
(F) Line 9b x Line 11

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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2014 to December 2014

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

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		$196,190	$587,760	$978,990	$105,753	$0	$0	$0	$0	$0	$0	$0	$0	$1,868,693
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	1,959,110	$1,959,110
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	
2.	Plant-in-Service/Depreciation Base (A)	$15,110,013	$15,110,013	$15,110,013	$15,110,013	$15,110,013	$15,110,013	$15,110,013	$15,110,013	$15,110,013	$15,110,013	$15,110,013	$15,110,013	$17,069,123	
3.	Less: Accumulated Depreciation	(2,488,824)	(2,534,341)	(2,579,858)	(2,625,375)	(2,670,892)	(2,716,409)	(2,761,926)	(2,807,443)	(2,852,960)	(2,898,477)	(2,943,994)	(2,989,511)	(3,035,028)	
4.	CWIP - Non-Interest Bearing	90,417	286,607	874,367	1,853,357	1,959,110	1,959,110	1,959,110	1,959,110	1,959,110	1,959,110	1,959,110	1,959,110	0	
5.	Net Investment (Lines 2 + 3 + 4)	$12,711,606	12,862,279	13,404,522	14,337,995	14,398,231	14,352,714	14,307,197	14,261,680	14,216,163	14,170,646	14,125,129	14,079,612	14,034,095	
6.	Average Net Investment		12,786,942	13,133,400	13,871,258	14,368,113	14,375,472	14,329,955	14,284,438	14,238,921	14,193,404	14,147,887	14,102,370	14,056,853	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		83,649	85,915	90,742	93,993	94,041	93,743	93,445	93,147	92,850	92,552	92,254	91,956	$1,098,287
	b. Debt Component Grossed Up For Taxes (C)		23,742	24,385	25,755	26,678	26,692	26,607	26,523	26,438	26,354	26,269	26,185	26,100	311,728
8.	Investment Expenses														
	a. Depreciation (D)		45,517	45,517	45,517	45,517	45,517	45,517	45,517	45,517	45,517	45,517	45,517	45,517	546,204
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		152,908	155,817	162,014	166,188	166,250	165,867	165,485	165,102	164,721	164,338	163,956	163,573	1,956,219
	a. Recoverable Costs Allocated to Energy		152,908	155,817	162,014	166,188	166,250	165,867	165,485	165,102	164,721	164,338	163,956	163,573	1,956,219
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		152,908	155,817	162,014	166,188	166,250	165,867	165,485	165,102	164,721	164,338	163,956	163,573	1,956,219
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$152,908	$155,817	$162,014	$166,188	$166,250	$165,867	$165,485	$165,102	$164,721	$164,338	$163,956	$163,573	$1,956,219

Notes:

(A) Applicable depreciable base for Big Bend; accounts 312.41 ($3,403,228), 312.42 ($5,153,072), 312.43 ($7,546,026), 315.41 ($17,504), 315.44 ($351,594), and 315.43 ($528,554)
(B) Line 6 x 7.8501% x 1/12. Based on ROE of 11.25% and weighted income tax rate of 38.575% (expansion factor of 1.628002).
(C) Line 6 x 2.2281% x 1/12.
(D) Applicable depreciation rates are 4.0%, 3.7%, 3.5%, 3.5%, 3.2%, and 3.6%
(E) Line 9a x Line 10
(F) Line 9b x Line 11

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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2014 to December 2014

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

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	
2.	Plant-in-Service/Depreciation Base (A)	$1,561,473	$1,561,473	$1,561,473	$1,561,473	$1,561,473	$1,561,473	$1,561,473	$1,561,473	$1,561,473	$1,561,473	$1,561,473	$1,561,473	$1,561,473	
3.	Less: Accumulated Depreciation	(524,058)	(528,482)	(532,906)	(537,330)	(541,754)	(546,178)	(550,602)	(555,026)	(559,450)	(563,874)	(568,298)	(572,722)	(577,146)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	$1,037,415	1,032,991	1,028,567	1,024,143	1,019,719	1,015,295	1,010,871	1,006,447	1,002,023	997,599	993,175	988,751	984,327	
6.	Average Net Investment		1,035,203	1,030,779	1,026,355	1,021,931	1,017,507	1,013,083	1,008,659	1,004,235	999,811	995,387	990,963	986,539	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		6,772	6,743	6,714	6,685	6,656	6,627	6,598	6,569	6,541	6,512	6,483	6,454	$79,354
	b. Debt Component Grossed Up For Taxes (C)		1,922	1,914	1,906	1,897	1,889	1,881	1,873	1,865	1,856	1,848	1,840	1,832	22,523
8.	Investment Expenses														
	a. Depreciation (D)		4,424	4,424	4,424	4,424	4,424	4,424	4,424	4,424	4,424	4,424	4,424	4,424	53,088
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		13,118	13,081	13,044	13,006	12,969	12,932	12,895	12,858	12,821	12,784	12,747	12,710	154,965
	a. Recoverable Costs Allocated to Energy		13,118	13,081	13,044	13,006	12,969	12,932	12,895	12,858	12,821	12,784	12,747	12,710	154,965
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		13,118	13,081	13,044	13,006	12,969	12,932	12,895	12,858	12,821	12,784	12,747	12,710	154,965
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$13,118	$13,081	$13,044	$13,006	$12,969	$12,932	$12,895	$12,858	$12,821	$12,784	$12,747	$12,710	$154,965

Notes:
(A) Applicable depreciable base for Polk; account 342.81
(B) Line 6 x 7.8501% x 1/12. Based on ROE of 11.25% and weighted income tax rate of 38.575% (expansion factor of 1.628002).
(C) Line 6 x 2.2281% x 1/12.
(D) Applicable depreciation rate is 3.4%
(E) Line 9a x Line 10
(F) Line 9b x Line 11

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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2014 to December 2014

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

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	
2.	Plant-in-Service/Depreciation Base (A)	$2,558,730	$2,558,730	$2,558,730	$2,558,730	$2,558,730	$2,558,730	$2,558,730	$2,558,730	$2,558,730	$2,558,730	$2,558,730	$2,558,730	$2,558,730	
3.	Less: Accumulated Depreciation	(602,378)	(608,775)	(615,172)	(621,569)	(627,966)	(634,363)	(640,760)	(647,157)	(653,554)	(659,951)	(666,348)	(672,745)	(679,142)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	$1,956,352	1,949,955	1,943,558	1,937,161	1,930,764	1,924,367	1,917,970	1,911,573	1,905,176	1,898,779	1,892,382	1,885,985	1,879,588	
6.	Average Net Investment		1,953,154	1,946,757	1,940,360	1,933,963	1,927,566	1,921,169	1,914,772	1,908,375	1,901,978	1,895,581	1,889,184	1,882,787	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		12,777	12,735	12,693	12,652	12,610	12,568	12,526	12,484	12,442	12,400	12,359	12,317	$150,563
	b. Debt Component Grossed Up For Taxes (C)		3,627	3,615	3,603	3,591	3,579	3,567	3,555	3,543	3,531	3,520	3,508	3,496	42,735
8.	Investment Expenses														
	a. Depreciation (D)		6,397	6,397	6,397	6,397	6,397	6,397	6,397	6,397	6,397	6,397	6,397	6,397	76,764
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		22,801	22,747	22,693	22,640	22,586	22,532	22,478	22,424	22,370	22,317	22,264	22,210	270,062
	a. Recoverable Costs Allocated to Energy		22,801	22,747	22,693	22,640	22,586	22,532	22,478	22,424	22,370	22,317	22,264	22,210	270,062
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		22,801	22,747	22,693	22,640	22,586	22,532	22,478	22,424	22,370	22,317	22,264	22,210	270,062
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$22,801	$22,747	$22,693	$22,640	$22,586	$22,532	$22,478	$22,424	$22,370	$22,317	$22,264	$22,210	$270,062

Notes:
(A) Applicable depreciable base for Big Bend; account 312.44
(B) Line 6 x 7.8501% x 1/12. Based on ROE of 11.25% and weighted income tax rate of 38.575% (expansion factor of 1.628002).
(C) Line 6 x 2.2281% x 1/12.
(D) Applicable depreciation rate is 3.0%
(E) Line 9a x Line 10
(F) Line 9b x Line 11

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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2014 to December 2014

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

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	
2.	Plant-in-Service/Depreciation Base (A)	$1,649,121	$1,649,121	$1,649,121	$1,649,121	$1,649,121	$1,649,121	$1,649,121	$1,649,121	$1,649,121	$1,649,121	$1,649,121	$1,649,121	$1,649,121	
3.	Less: Accumulated Depreciation	(401,773)	(407,270)	(412,767)	(418,264)	(423,761)	(429,258)	(434,755)	(440,252)	(445,749)	(451,246)	(456,743)	(462,240)	(467,737)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	$1,247,348	1,241,851	1,236,354	1,230,857	1,225,360	1,219,863	1,214,366	1,208,869	1,203,372	1,197,875	1,192,378	1,186,881	1,181,384	
6.	Average Net Investment		1,244,600	1,239,103	1,233,606	1,228,109	1,222,612	1,217,115	1,211,618	1,206,121	1,200,624	1,195,127	1,189,630	1,184,133	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		8,142	8,106	8,070	8,034	7,998	7,962	7,926	7,890	7,854	7,818	7,782	7,746	$95,328
	b. Debt Component Grossed Up For Taxes (C)		2,311	2,301	2,290	2,280	2,270	2,260	2,250	2,239	2,229	2,219	2,209	2,199	27,057
8.	Investment Expenses														
	a. Depreciation (D)		5,497	5,497	5,497	5,497	5,497	5,497	5,497	5,497	5,497	5,497	5,497	5,497	65,964
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		15,950	15,904	15,857	15,811	15,765	15,719	15,673	15,626	15,580	15,534	15,488	15,442	188,349
	a. Recoverable Costs Allocated to Energy		15,950	15,904	15,857	15,811	15,765	15,719	15,673	15,626	15,580	15,534	15,488	15,442	188,349
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		15,950	15,904	15,857	15,811	15,765	15,719	15,673	15,626	15,580	15,534	15,488	15,442	188,349
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$15,950	$15,904	$15,857	$15,811	$15,765	$15,719	$15,673	$15,626	$15,580	$15,534	$15,488	$15,442	$188,349

Notes:
(A) Applicable depreciable base for Big Bend; account 312.41
(B) Line 6 x 7.8501% x 1/12. Based on ROE of 11.25% and weighted income tax rate of 38.575% (expansion factor of 1.628002).
(C) Line 6 x 2.2281% x 1/12.
(D) Applicable depreciation rate is 4.0%
(E) Line 9a x Line 10
(F) Line 9b x Line 11

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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2014 to December 2014

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

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	
2.	Plant-in-Service/Depreciation Base (A)	$1,581,887	$1,581,887	$1,581,887	$1,581,887	$1,581,887	$1,581,887	$1,581,887	$1,581,887	$1,581,887	$1,581,887	$1,581,887	$1,581,887	$1,581,887	
3.	Less: Accumulated Depreciation	(360,224)	(365,101)	(369,978)	(374,855)	(379,732)	(384,609)	(389,486)	(394,363)	(399,240)	(404,117)	(408,994)	(413,871)	(418,748)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	$1,221,663	1,216,786	1,211,909	1,207,032	1,202,155	1,197,278	1,192,401	1,187,524	1,182,647	1,177,770	1,172,893	1,168,016	1,163,139	
6.	Average Net Investment		1,219,225	1,214,348	1,209,471	1,204,594	1,199,717	1,194,840	1,189,963	1,185,086	1,180,209	1,175,332	1,170,455	1,165,578	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		7,976	7,944	7,912	7,880	7,848	7,816	7,784	7,753	7,721	7,689	7,657	7,625	$93,605
	b. Debt Component Grossed Up For Taxes (C)		2,264	2,255	2,246	2,237	2,228	2,219	2,209	2,200	2,191	2,182	2,173	2,164	26,568
8.	Investment Expenses														
	a. Depreciation (D)		4,877	4,877	4,877	4,877	4,877	4,877	4,877	4,877	4,877	4,877	4,877	4,877	58,524
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		15,117	15,076	15,035	14,994	14,953	14,912	14,870	14,830	14,789	14,748	14,707	14,666	178,697
	a. Recoverable Costs Allocated to Energy		15,117	15,076	15,035	14,994	14,953	14,912	14,870	14,830	14,789	14,748	14,707	14,666	178,697
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		15,117	15,076	15,035	14,994	14,953	14,912	14,870	14,830	14,789	14,748	14,707	14,666	178,697
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$15,117	$15,076	$15,035	$14,994	$14,953	$14,912	$14,870	$14,830	$14,789	$14,748	$14,707	$14,666	$178,697

Notes:
(A) Applicable depreciable base for Big Bend; account 312.42
(B) Line 6 x 7.8501% x 1/12. Based on ROE of 11.25% and weighted income tax rate of 38.575% (expansion factor of 1.628002).
(C) Line 6 x 2.2281% x 1/12.
(D) Applicable depreciation rate is 3.7%
(E) Line 9a x Line 10
(F) Line 9b x Line 11

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2014 to December 2014

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

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	
2.	Plant-in-Service/Depreciation Base (A)	$2,706,507	$2,706,507	$2,706,507	$2,706,507	$2,706,507	$2,706,507	$2,706,507	$2,706,507	$2,706,507	$2,706,507	$2,706,507	$2,706,507	$2,706,507	
3.	Less: Accumulated Depreciation	(450,458)	(458,411)	(466,364)	(474,317)	(482,270)	(490,223)	(498,176)	(506,129)	(514,082)	(522,035)	(529,988)	(537,941)	(545,894)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	$2,256,049	2,248,096	2,240,143	2,232,190	2,224,237	2,216,284	2,208,331	2,200,378	2,192,425	2,184,472	2,176,519	2,168,566	2,160,613	
6.	Average Net Investment		2,252,073	2,244,120	2,236,167	2,228,214	2,220,261	2,212,308	2,204,355	2,196,402	2,188,449	2,180,496	2,172,543	2,164,590	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		14,732	14,680	14,628	14,576	14,524	14,472	14,420	14,368	14,316	14,264	14,212	14,160	$173,352
	b. Debt Component Grossed Up For Taxes (C)		4,182	4,167	4,152	4,137	4,122	4,108	4,093	4,078	4,063	4,049	4,034	4,019	49,204
8.	Investment Expenses														
	a. Depreciation (D)		7,953	7,953	7,953	7,953	7,953	7,953	7,953	7,953	7,953	7,953	7,953	7,953	95,436
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		26,867	26,800	26,733	26,666	26,599	26,533	26,466	26,399	26,332	26,266	26,199	26,132	317,992
	a. Recoverable Costs Allocated to Energy		26,867	26,800	26,733	26,666	26,599	26,533	26,466	26,399	26,332	26,266	26,199	26,132	317,992
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		26,867	26,800	26,733	26,666	26,599	26,533	26,466	26,399	26,332	26,266	26,199	26,132	317,992
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$26,867	$26,800	$26,733	$26,666	$26,599	$26,533	$26,466	$26,399	$26,332	$26,266	$26,199	$26,132	$317,992

Notes:
(A) Applicable depreciable base for Big Bend; account 312.43 ($1,995,677) and 315.43 ($710,830)
(B) Line 6 x 7.8501% x 1/12. Based on ROE of 11.25% and weighted income tax rate of 38.575% (expansion factor of 1.628002).
(C) Line 6 x 2.2281% x 1/12.
(D) Applicable depreciation rate is 3.5% and 3.6%
(E) Line 9a x Line 10
(F) Line 9b x Line 11

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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2014 to December 2014

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

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	
2.	Plant-in-Service/Depreciation Base (A)	$85,847,435	$85,847,435	$85,847,435	$85,847,435	$85,847,435	$85,847,435	$85,847,435	$85,847,435	$85,847,435	$85,847,435	$85,847,435	$85,847,435	$85,847,435	
3.	Less: Accumulated Depreciation	(14,032,917)	(14,342,543)	(14,652,169)	(14,961,795)	(15,271,421)	(15,581,047)	(15,890,673)	(16,200,299)	(16,509,925)	(16,819,551)	(17,129,177)	(17,438,803)	(17,748,429)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	$71,814,518	71,504,892	71,195,266	70,885,640	70,576,014	70,266,388	69,956,762	69,847,138	69,337,510	69,027,884	68,718,258	68,408,632	68,099,006	
6.	Average Net Investment		71,659,705	71,350,079	71,040,453	70,730,827	70,421,201	70,111,575	69,801,949	69,492,323	69,182,697	68,873,071	68,563,445	68,253,819	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		468,780	466,754	464,729	462,703	460,678	458,652	456,627	454,601	452,576	450,550	448,525	446,499	$5,491,674
	b. Debt Component Grossed Up For Taxes (C)		133,054	132,479	131,904	131,329	130,755	130,180	129,605	129,030	128,455	127,880	127,305	126,730	1,558,706
8.	Investment Expenses														
	a. Depreciation (D)		309,626	309,626	309,626	309,626	309,626	309,626	309,626	309,626	309,626	309,626	309,626	309,626	3,715,512
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		911,460	908,859	906,259	903,658	901,059	898,458	895,858	693,257	890,657	888,056	685,456	882,855	10,765,892
	a. Recoverable Costs Allocated to Energy		911,460	908,859	906,259	903,658	901,059	898,458	695,858	893,257	890,657	888,056	885,456	682,855	10,765,892
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		911,460	908,859	906,259	903,658	901,059	898,458	895,858	893,257	890,657	888,056	885,456	682,855	10,765,892
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$911,460	$908,659	$906,259	$903,658	$901,059	$898,458	$895,858	$893,257	$890,657	$888,056	$885,458	$882,855	$10,765,892

Notes:
(A) Applicable depreciable base for Big Bend; account 311.51 ($22,278,982), 312.51 ($48,658,005), 315.51 ($14,063,245), and 316.51 ($847,203).
(B) Line 6 x 7.8501% x 1/12. Based on ROE of 11.25% and weighted income tax rate of 38.575% (expansion factor of 1.828002).
(C) Line 6 x 2.2261% x 1/12.
(D) Applicable depreciation rate is 4.1%, 4.3%, 4.8% and 4.1%
(E) Line 9a x Line 10
(F) Line 9b x Line 11

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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2014 to December 2014

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

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	
2.	Plant-in-Service/Depreciation Base (A)	$93,776,412	$93,776,412	$93,776,412	$93,776,412	$93,776,412	$93,776,412	$93,776,412	$93,776,412	$93,776,412	$93,776,412	$93,776,412	$93,776,412	$93,776,412	
3.	Less: Accumulated Depreciation	(16,136,447)	(16,439,618)	(16,742,789)	(17,045,960)	(17,349,131)	(17,652,302)	(17,955,473)	(18,258,644)	(18,561,815)	(18,864,986)	(19,168,157)	(19,471,328)	(19,774,499)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	$77,639,965	77,336,794	77,033,623	76,730,452	76,427,281	76,124,110	75,820,939	75,517,768	75,214,597	74,911,426	74,608,255	74,305,084	74,001,913	
6.	Average Net Investment		77,488,379	77,185,208	76,882,037	76,578,866	76,275,695	75,972,524	75,669,353	75,366,182	75,063,011	74,759,840	74,456,669	74,153,498	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		506,910	504,926	502,943	500,960	498,977	496,993	495,010	493,027	491,043	489,060	487,077	485,094	$5,952,020
	b. Debt Component Grossed Up For Taxes (C)		143,877	143,314	142,751	142,188	141,625	141,082	140,499	139,936	139,373	138,810	138,247	137,685	1,689,367
8.	Investment Expenses														
	a. Depreciation (D)		303,171	303,171	303,171	303,171	303,171	303,171	303,171	303,171	303,171	303,171	303,171	303,171	3,638,052
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		953,958	951,411	948,865	946,319	943,773	941,226	938,680	936,134	933,587	931,041	928,495	925,950	11,279,439
	a. Recoverable Costs Allocated to Energy		953,958	951,411	948,865	946,319	943,773	941,226	938,680	936,134	933,587	931,041	928,495	925,950	11,279,439
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		953,958	951,411	948,865	946,319	943,773	941,226	938,680	936,134	933,587	931,041	928,495	925,950	11,279,439
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$953,958	$951,411	$948,865	$946,319	$943,773	$941,226	$938,680	$936,134	$933,587	$931,041	$928,495	$925,950	$11,279,439

Notes:
(A) Applicable depreciable base for Big Bend; account 311.52 ($25,208,869), 312.52($51,694,500), 315.52 ($15,914,427), and 316.52 ($958,618).
(B) Line 6 x 7.8501% x 1/12. Based on ROE of 11.25% and weighted income tax rate of 38.575% (expansion factor of 1.628002).
(C) Line 6 x 2.2281% x 1/12.
(D) Applicable depreciation rates are 3.5%, 4.0%, 4.1% and 3.7%.
(E) Line 9a x Line 10
(F) Line 9b x Line 11

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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2014 to December 2014

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

Line	Description	Beginning of Period Amount	Projected Jenuery	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	
2.	Plant-in-Service/Depreciation Base (A)	$80,369,887	$80,369,887	$80,369,887	$80,369,887	$80,369,887	$80,369,887	$80,369,887	$80,369,887	$80,369,887	$80,369,887	$80,369,887	$80,369,887	$80,369,887	
3.	Less: Accumulated Depreciation	(16,015,549)	(16,263,090)	(16,510,631)	(16,758,172)	(17,005,713)	(17,253,254)	(17,500,795)	(17,748,336)	(17,995,877)	(18,243,418)	(18,490,959)	(18,738,500)	(18,986,041)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	$64,354,338	64,106,797	63,859,256	63,611,715	63,364,174	83,116,633	62,869,092	62,621,551	82,374,010	62,126,469	61,878,928	61,631,387	61,383,846	
6.	Average Net Investment		64,230,568	63,983,027	63,735,486	63,487,945	63,240,404	62,992,863	62,745,322	62,497,781	62,250,240	62,002,699	61,755,158	61,507,617	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		420,180	418,561	416,942	415,322	413,703	412,084	410,464	408,845	407,226	405,606	403,987	402,367	$4,935,287
	b. Debt Component Grossed Up For Taxes (C)		119,260	118,800	118,341	117,881	117,422	118,962	116,502	116,043	115,583	115,124	114,664	114,204	1,400,786
8.	Investment Expenses														
	a. Depreciation (D)		247,541	247,541	247,541	247,541	247,541	247,541	247,541	247,541	247,541	247,541	247,541	247,541	2,970,492
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		786,981	784,902	782,824	780,744	778,666	776,587	774,507	772,429	770,350	768,271	766,192	764,112	9,306,565
	a. Recoverable Costs Allocated to Energy		786,981	784,902	782,824	780,744	778,666	776,587	774,507	772,429	770,350	768,271	766,192	764,112	9,306,565
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		786,981	784,902	782,824	780,744	778,666	776,587	774,507	772,429	770,350	768,271	766,192	764,112	9,306,565
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$786,981	$784,902	$782,824	$780,744	$778,666	$776,587	$774,507	$772,429	$770,350	$768,271	$766,192	$764,112	$9,306,565

Notes:
(A) Applicable depreciable base for Big Bend; account 311.53 ($21,689,422), 312.53 ($44,164,828), 315.53 ($13,690,954), and 316.53 ($824,683).
(B) Line 6 x 7.8501% x 1/12. Based on ROE of 11.25% and weighted income tax rate of 38.575% (expansion factor of 1.628002).
(C) Line 6 x 2.2281% x 1/12.
(D) Applicable depreciation rates are 3.1%, 3.9%, 4.0%, and 3.4%
(E) Line 9a x Line 10
(F) Line 9b x Line 11

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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2014 to December 2014

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

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	
2.	Plant-in-Service/Depreciation Base (A)	$64,124,686	$64,124,686	$64,124,686	$64,124,686	$64,124,686	$64,124,686	$64,124,686	$64,124,686	$64,124,686	$64,124,686	$64,124,686	$64,124,686	$64,124,686	
3.	Less: Accumulated Depreciation	(13,714,109)	(13,897,998)	(14,081,887)	(14,265,776)	(14,449,665)	(14,633,554)	(14,817,443)	(15,001,332)	(15,185,221)	(15,369,110)	(15,552,999)	(15,736,888)	(15,920,777)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	$50,410,577	50,226,688	50,042,799	49,858,910	49,675,021	49,491,132	49,307,243	49,123,354	48,939,465	48,755,576	48,571,687	48,387,798	48,203,909	
6.	Average Net Investment		50,318,633	50,134,744	49,950,855	49,766,966	49,583,077	49,399,188	49,215,299	49,031,410	48,847,521	48,663,632	48,479,743	48,295,854	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		329,172	327,969	326,766	325,563	324,360	323,157	321,954	320,751	319,548	318,345	317,142	315,939	$3,870,666
	b. Debt Component Grossed Up For Taxes (C)		93,429	93,088	92,746	92,405	92,063	91,722	91,381	91,039	90,698	90,356	90,015	89,673	1,098,615
8.	Investment Expenses														
	a. Depreciation (D)		183,889	183,889	183,889	183,889	183,889	183,889	183,889	183,889	183,889	183,889	183,889	183,889	2,206,668
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		606,490	604,946	603,401	601,857	600,312	598,768	597,224	595,679	594,135	592,590	591,046	589,501	7,175,949
	a. Recoverable Costs Allocated to Energy		606,490	604,946	603,401	601,857	600,312	598,768	597,224	595,679	594,135	592,590	591,046	589,501	7,175,949
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	-
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		606,490	604,946	603,401	601,857	600,312	598,768	597,224	595,679	594,135	592,590	591,046	589,501	7,175,949
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$606,490	$604,946	$603,401	$601,857	$600,312	$598,768	$597,224	$595,679	$594,135	$592,590	$591,046	$589,501	$7,175,949

Notes:
(A) Applicable depreciable base for Big Bend; account 311.54 ($16,857,250), 312.54 ($34,665,822), 315.54 ($10,642,027), 316.54 ($687,934), and 315.40 ($1,271,653).
(B) Line 6 x 7.8501% x 1/12. Based on ROE of 11.25% and weighted income tax rate of 38.575% (expansion factor of 1.628002).
(C) Line 6 x 2.2281% x 1/12.
(D) Applicable depreciation rate is 2.4%, 3.8%. 3.9%, 3.3%, and 3.7%.
(E) Line 9a x Line 10
(F) Line 9b x Line 11

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2014 to December 2014

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

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	
2.	Plant-in-Service/Depreciation Base (A)	$24,292,736	$24,292,736	$24,292,736	$24,292,736	$24,292,736	$24,292,736	$24,292,736	$24,292,736	$24,292,736	$24,292,736	$24,292,736	$24,292,736	$24,292,736	
3.	Less: Accumulated Depreciation	(2,137,651)	(2,188,868)	(2,240,085)	(2,291,302)	(2,342,519)	(2,393,736)	(2,444,953)	(2,496,170)	(2,547,387)	(2,598,604)	(2,649,821)	(2,701,038)	(2,752,255)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	$22,155,085	22,103,868	22,052,651	22,001,434	21,950,217	21,899,000	21,847,783	21,796,566	21,745,349	21,694,132	21,642,915	21,591,698	21,540,481	
6.	Average Net Investment		22,129,477	22,078,260	22,027,043	21,975,826	21,924,609	21,873,392	21,822,175	21,770,958	21,719,741	21,668,524	21,617,307	21,566,090	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		144,766	144,430	144,095	143,760	143,425	143,090	142,755	142,420	142,085	141,750	141,415	141,080	$1,715,071
	b. Debt Component Grossed Up For Taxes (C)		41,089	40,994	40,899	40,804	40,709	40,613	40,518	40,423	40,328	40,233	40,138	40,043	486,791
8.	Investment Expenses														
	a. Depreciation (D)		51,217	51,217	51,217	51,217	51,217	51,217	51,217	51,217	51,217	51,217	51,217	51,217	614,604
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		237,072	236,641	236,211	235,781	235,351	234,920	234,490	234,060	233,630	233,200	232,770	232,340	2,816,466
	a. Recoverable Costs Allocated to Energy		237,072	236,641	236,211	235,781	235,351	234,920	234,490	234,060	233,630	233,200	232,770	232,340	2,816,466
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		237,072	236,641	236,211	235,781	235,351	234,920	234,490	234,060	233,630	233,200	232,770	232,340	2,816,466
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$237,072	$236,641	$236,211	$235,781	$235,351	$234,920	$234,490	$234,060	$233,630	$233,200	$232,770	$232,340	$2,816,466

Notes:
(A) Applicable depreciable base for Big Bend; account 312.45 ($22,836,528) and 312.44 ($1,456,208)
(B) Line 6 x 7.8501% x 1/12. Based on ROE of 11.25% and weighted income tax rate of 38.575% (expansion factor of 1.628002).
(C) Line 6 x 2.2281% x 1/12.
(D) Applicable depreciation rate is 2.5% and 3.0%.
(E) Line 9a x Line 10
(F) Line 9b x Line 11

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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2014 to December 2014

Return on Capital Investments, Depreciation and Taxes
For Project: Mercury Air Toxic Standards (MATS)
(in Dollars)

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		$720,673	$1,596,540	$1,573,597	$1,089,987	$235,497	$73,149	$15,004	$0	$10,000	$0	$0	$0	$5,314,447
	b. Clearings to Plant		0	0	207,167	0	6,267,415	73,149	15,004	0	0	0	0	1,307,720	$7,870,455
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	
2.	Plant-in-Service/Depreciation Base (A)	$2,787,703	$2,787,703	$2,787,703	$2,994,870	$2,994,870	$9,262,286	$9,335,435	$9,350,439	$9,350,439	$9,350,439	$9,350,439	$9,350,439	$10,658,159	
3.	Less: Accumulated Depreciation	(196,628)	(204,706)	(212,784)	(220,862)	(229,372)	(237,882)	(261,206)	(284,686)	(308,200)	(331,714)	(355,228)	(378,742)	(402,256)	-
4.	CWIP - Non-Interest Bearing	2,640,766	3,361,439	4,957,979	6,324,409	7,414,396	1,382,478	1,382,478	1,382,478	1,382,478	1,392,478	1,392,478	1,392,478	84,758	
5.	Net Investment (Lines 2 + 3 + 4)	$5,231,841	5,944,436	7,532,898	9,098,417	10,179,894	10,406,882	10,456,707	10,448,231	10,424,717	10,411,203	10,387,689	10,364,175	10,340,661	
6.	Average Net Investment		5,588,139	6,738,667	8,315,658	9,639,156	10,293,388	10,431,795	10,452,469	10,436,474	10,417,960	10,399,446	10,375,932	10,352,418	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		36,556	44,083	54,399	63,057	67,337	68,242	68,377	68,273	68,152	68,031	67,877	67,723	$742,107
	b. Debt Component Grossed Up For Taxes (C)		10,376	12,512	15,440	17,898	19,112	19,369	19,408	19,378	19,344	19,309	19,266	19,222	210,634
8.	Investment Expenses														
	a. Depreciation (D)		8,078	8,078	8,078	8,510	8,510	23,324	23,480	23,514	23,514	23,514	23,514	23,514	205,628
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		55,010	64,673	77,917	89,465	94,959	110,935	111,265	111,165	111,010	110,854	110,657	110,459	1,158,369
	a. Recoverable Costs Allocated to Energy		55,010	64,673	77,917	89,465	94,959	110,935	111,265	111,165	111,010	110,854	110,657	110,459	1,158,369
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		55,010	64,673	77,917	89,465	94,959	110,935	111,265	111,165	111,010	110,854	110,657	110,459	1,158,369
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$55,010	$64,673	$77,917	$89,465	$94,959	$110,935	$111,265	$111,165	$111,010	$110,854	$110,657	$110,459	$1,158,369

Notes:
(A) Applicable depreciable base for Big Bend and Polk; accounts 312.44 ($4,233,086), 315.40 ($1,169,053), 315.41 ($128,600). 315.42($128,600), 312.46 ($1,288,155), 312.45 ($2,329,650), 315.45 ($557,728) and 315.46 ($823,287)
(B) Line 6 x 7.8501% x 1/12. Based on ROE of 11.25% and weighted income tax rate of 38.575% (expansion factor of 1.628002).
(C) Line 6 x 2.2281% x 1/12.
(D) Applicable depreciation rate is 3.0%, 3.7%, 3.5%, 3.3%, 3.3%, 2.5%, 3.1%, and 3.5%
(E) Line 9a x Line 10
(F) Line 9b x Line 11

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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2014 to December 2014

For Project: SO_2 Emissions Allowances
(in Dollars)

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments														
	a. Purchases/Transfers		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Sales/Transfers		0	0	0	0	0	0	0	0	0	0	0	0	
	c. Auction Proceeds/Other		0	0	0	0	0	0	0	0	0	0	0	0	
2.	Working Capital Balance														
	a. FERC 158.1 Allowance Inventory	$0	0	0	0	0	0	0	0	0	0	0	0	0	
	b. FERC 158.2 Allowances Withheld	0	0	0	0	0	0	0	0	0	0	0	0	0	
	c. FERC 182.3 Other Regl. Assets - Losses	0	0	0	0	0	0	0	0	0	0	0	0	0	
	d. FERC 254.01 Regulatory Liabilities - Gains	(36,626)	(36,544)	(36,482)	(36,412)	(36,358)	(36,296)	(36,214)	(36,130)	(36,046)	(35,979)	(35,911)	(35,844)	(35,770)	
3.	Total Working Capital Balance	($36,626)	(36,544)	(36,482)	(36,412)	(36,358)	(36,296)	(36,214)	(36,130)	(36,046)	(35,979)	(35,911)	(35,844)	(35,770)	
4.	Average Net Working Capital Balance		($36,585)	($36,513)	($36,447)	($36,385)	($36,327)	($36,255)	($36,172)	($36,088)	($36,013)	($35,945)	($35,878)	($35,807)	
5.	Return on Average Net Working Capital Balance														
	a. Equity Component Grossed Up For Taxes (A)		(239)	(239)	(238)	(238)	(238)	(237)	(237)	(236)	(236)	(235)	(235)	(234)	(2,842)
	b. Debt Component Grossed Up For Taxes (B)		(68)	(68)	(68)	(68)	(67)	(67)	(67)	(67)	(67)	(67)	(67)	(66)	(807)
6.	Total Return Component		(307)	(307)	(306)	(306)	(305)	(304)	(304)	(303)	(303)	(302)	(302)	(300)	(3,649)
7.	Expenses:														
	a. Gains		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Losses		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. SO_2 Allowance Expense		2,218	2,168	2,230	2,286	2,308	2,258	2,286	2,276	2,263	2,312	2,263	2,226	27,114
8.	Net Expenses (D)		2,218	2,168	2,230	2,286	2,308	2,258	2,286	2,276	2,283	2,312	2,263	2,226	27,114
9.	Total System Recoverable Expenses (Lines 6 + 8)		1,911	1,861	1,924	1,980	2,003	1,954	1,982	1,973	1,980	2,010	1,961	1,926	23,465
	a. Recoverable Costs Allocated to Energy		1,911	1,861	1,924	1,980	2,003	1,954	1,982	1,973	1,980	2,010	1,961	1,926	23,465
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		1,911	1,861	1,924	1,980	2,003	1,954	1,982	1,973	1,980	2,010	1,961	1,926	23,465
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Juris. Recoverable Costs (Lines 12 + 13)		$1,911	$1,881	$1,924	$1,980	$2,003	$1,954	$1,982	$1,973	$1,980	$2,010	$1,961	$1,926	$23,465

Notes:
(A) Line 4 x 7.8501% x 1/12. Based on ROE of 11.25% and weighted income tax rate of 38.575% (expansion factor of 1.628002).
(B) Line 4 x 2.2281% x 1/12.
(C) Line 6 is reported on Schedule 3P.
(D) Line 8 is reported on Schedule 2P.
(E) Line 9a x Line 10
(F) Line 9b x Line 11

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

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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2014 to December 2014

Return on Capital Investments, Depreciation and Taxes
Big Bend New Gypsum Storage Facility
(in Dollars)

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		$0	$0	$0	$0	$4,111,681	$260,000	$180,000	$79,997	$0	$0	$0	$0	$4,631,678
	b. Clearings to Plant		0	0	0	0	20,420,306	260,000	180,000	79,997	0	0	0	0	$20,940,303
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other - AFUDC (excl from CWIP)		926,549	1,417,693	4,932,674	1,310,000	0	0	0	0	0	0	0	0	$8,586,916
2.	Plant-in-Service/Depreciation Base (A)	$0	$0	$0	$0	$0	$20,420,306	$20,680,306	$20,860,306	$20,940,303	$20,940,303	$20,940,303	$20,940,303	$20,940,303	
3.	Less: Accumulated Depreciation	0	0	0	0	0	0	(62,963)	(126,727)	(191,046)	(255,612)	(320,178)	(384,744)	(449,310)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	$0	0	0	0	0	20,420,306	20,617,343	20,733,579	20,749,257	20,684,691	20,620,125	20,555,559	20,490,993	
6.	Average Net Investment		0	0	0	0	10,210,153	20,518,825	20,675,461	20,741,418	20,716,974	20,652,408	20,587,842	20,523,276	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		0	0	0	0	66,792	134,229	135,254	135,685	135,525	135,103	134,681	134,258	$1,011,527
	b. Debt Component Grossed Up For Taxes (C)		0	0	0	0	18,958	38,098	38,389	38,512	38,466	38,346	38,226	38,107	287,102
8.	Investment Expenses														
	a. Depreciation (D)		0	0	0	0	0	62,963	63,764	64,319	64,566	64,566	64,566	64,566	449,310
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		0	0	0	0	85,750	235,290	237,407	238,516	238,557	238,015	237,473	236,931	1,747,939
	a. Recoverable Costs Allocated to Energy		0	0	0	0	85,750	235,290	237,407	238,516	238,557	238,015	237,473	236,931	1,747,939
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		0	0	0	0	85,750	235,290	237,407	238,516	238,557	238,015	237,473	236,931	1,747,939
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$0	$0	$0	$0	$85,750	$235,290	$237,407	$238,516	$238,557	$238,015	$237,473	$236,931	$1,747,939

Notes:
(A) Applicable depreciable base for Big Bend; accounts 315.40
(B) Line 6 x 7.8501% x 1/12. Based on ROE of 11.25% and weighted income tax rate of 38.575% (expansion factor of 1.628002).
(C) Line 6 x 2.2281% x 1/12.
(D) Applicable depreciation rate is 3.7%
(E) Line 9a x Line 10
(F) Line 9b x Line 11

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Tampa Electric Company
Environmental Cost Recovery Clause
January 2014 through December 2014
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Big Bend Unit 3 Flue Gas Desulfurization Integration

Project Description:

This project involved the integration of Big Bend Unit 3 flue gases into the Big Bend Unit 4 Flue Gas Desulfurization ("FGD") system. The integration was accomplished by installing interconnecting ductwork between Unit 3 precipitator outlet ducts and the Unit 4 FGD inlet duct. The Unit 4 FGD outlet duct was interconnected with the Unit 3 chimney via new ductwork and a new stack breaching. New ductwork, linings, isolation dampers, support steel, and stack annulus pressurization fans were procured and installed. Modifications to the materials handling systems and controls were also necessary.

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2013 through December 2013, is $1,068,587 compared to the original projection of $1,123,304 resulting in an insignificant variance.

The actual/estimated O&M expense for the period January 2013 through December 2013 is $5,351,151 compared to the original projection of $5,526,100 resulting in an insignificant variance.

Progress Summary: The project is complete and in-service.

Projections: Estimated depreciation plus return for the period January 2014 through December 2014, is expected to be $1,315,576.

Estimated O&M costs for the period January 2014 through December 2014 are projected to be $5,624,000.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2014 through December 2014
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Big Bend Units 1 & 2 Flue Gas Conditioning

Project Description:

The existing electrostatic precipitators were not designed for the range of fuels needed for compliance with the Clean Air Act Amendments ("CAAA"). Flue gas conditioning was required to assure operation of the generating units in accordance with applicable permits and regulations. This equipment is still required to ensure compliance with the CAAA in the event the FGD system on Units 1 & 2 is not operating.

The project involved the addition of molten sulfur unloading, storage and conveying to sulfur burners and catalytic converters where SO_2 is converted to SO_3. The control and injection system then injects this into the ductwork ahead of the electrostatic precipitators.

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2013 through December 2013 is $370,864 compared to the original projection of $375,431 resulting in an insignificant variance.

The actual/estimated O&M expense for this project for the period January 2013 through December 2013 is $0 and did not vary from the original projection.

Progress Summary: The project is complete and in-service.

Projections: Estimated depreciation plus return for the period January 2014 through December 2014 is projected to be $346,517.

There are no estimated O&M costs projected for the period of January 2014 through December 2014.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2014 through December 2014
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Big Bend Unit 4 Continuous Emissions Monitors

Project Description:

Continuous emissions monitors (CEMs) were installed on the flue gas inlet and outlet of Big Bend Unit 4 to monitor compliance with the CAAA requirements. The monitors are capable of measuring, recording and electronically reporting SO_2, NO_x and volumetric gas flow out of the stack. The project consisted of monitors, a CEM building, the CEMs control and power cables to supply a complete system.

40 CFR Part 75 includes the general requirements for the installation, certification, operation and maintenance of CEMs and specific requirements for the monitoring of pollutants, opacity and volumetric flow. These regulations are very comprehensive and specific as to the requirements for CEMs, and in essence, they define the components needed and their configuration.

Project Accomplishment:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2013 through December 2013 is $74,201 compared to the original projection of $75,414 resulting in an insignificant variance.

Progress Summary: The project is complete and in-service.

Projections: Estimated depreciation plus return for the period January 2014 through December 2014 is projected to be $70,157

Tampa Electric Company
Environmental Cost Recovery Clause
January 2014 through December 2014
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Big Bend Unit 1 Classifier Replacement

Project Description:

The boiler modifications at Big Bend Unit 1 are part of Tampa Electric's NO_X compliance strategy for Phase II of the CAAA. The classifier replacements will optimize coal fineness by providing a uniform particle size. This finer classification, combined with the equalized distribution of coal to outlet pipes and furnaces, will enable a uniform, staged combustion. As a result, firing systems will operate at lower NO_X levels.

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2013 through December 2013 is $118,055 compared to the original projection of $119,754 resulting in an insignificant variance.

Progress Summary: The project was placed in-service December 1998.

Projections: Estimated depreciation plus return for the period January 2014 through December 2014 is projected to be $110,980.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2014 through December 2014
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Big Bend Unit 2 Classifier Replacement

Project Description:

The boiler modifications at Big Bend Unit 2 are part of Tampa Electric's NO_X compliance strategy for Phase II of the CAAA. The classifier replacements will optimize coal fineness by providing a more uniform particle size. This finer classification, combined with the equalized distribution of coal to outlet pipes and furnaces, will enable a uniform, staged combustion. As a result, firing systems will operate at lower NO_X levels.

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2013 through December 2013 is $85,099 compared to the original projection of $86,368 resulting in an insignificant variance.

Progress Summary: The project was placed in-service May 1998.

Projections: Estimated depreciation plus return for the period January 2014 through December 2014 is projected to be $80,115.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2014 through December 2014
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Big Bend Units 1 & 2 FGD

Project Description:

The Big Bend Units 1 & 2 FGD system consists of equipment capable of removing SO_2 from the flue gas generated by the combustion of coal. The FGD was installed in order to comply with Phase II of the CAAA. Compliance with Phase II is required by January 1, 2000. The CAAA impose SO_2 emission limits on existing steam electric units with an output capacity of greater than 25 megawatts and all new utility units. Tampa Electric conducted an exhaustive analysis of options to comply with Phase II of the CAAA that culminated in the selection of the FGD project to serve Big Bend Units 1 & 2.

In Docket No. 980693-EI, Order No. PSC-99-0075-FOF-EI, issued January 11, 1999, the Commission found that the FGD project was the most cost-effective alternative for compliance with the SO_2 requirements of Phase II of the CAAA.

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2013 through December 2013 is $8,026,313 compared to the original projection of $8,128,926 resulting in an insignificant variance.

The actual/estimated O&M expense for the period January 2013 through December 2013 is $10,860,818 as compared to the original estimate of $11,080,000 resulting in an insignificant variance.

Progress Summary: The project was placed in-service in December 1999.

Projections: Estimated depreciation plus return for the period January 2014 through December 2014 is expected to be $7,943,512.

Estimated O&M costs for the period January 2014 through December 2014 are projected to be $10,965,200.

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Project Title: Big Bend Section 114 Mercury Testing Platform

Project Description:

The Mercury Emissions Information Collection Effort is mandated by the EPA. The EPA asserts that Section 114 of the CAAA grants to the EPA the authority to request the collection of information necessary for it to study whether it is appropriate and necessary to develop performance or emission standards for electric utility steam generating units.

In a letter dated November 25, 1998, Tampa Electric was notified by the EPA that, pursuant to Section 114 of the CAAA, the company was required to periodically sample and analyze coal shipments for mercury and chlorine content during the period January 1, 1999 through December 31, 1999.

In addition to coal sampling, stack testing and analyses are also required. Tampa Electric received a second letter from EPA, dated March 11, 1999, requiring Tampa Electric to perform specialized mercury testing of the inlet and outlet of the last emission control device installed for Big Bend Units 1, 2 or 3, and Polk Unit 1 as part of the mercury data collection. Part of the cost incurred to perform the stack testing is due to the need to construct special test facilities at the Big Bend stack testing location to meet EPA's testing requirements.

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2013 through December 2013, is $12,265 compared to the original projection of $12,493 resulting in an insignificant variance.

Progress Summary: The project was placed in-service in December 1999 and completed in May 2000.

Projections: Estimated depreciation plus return for the period January 2014 through December 2014 is expected to be $11,677.

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Project Title: Big Bend FGD Optimization and Utilization

Project Description:

In order to meet the requirements of the FDEP Consent Final Judgment and the EPA Consent Decree, Tampa Electric was required to optimize the SO_2 removal efficiency and operations of the Big Bend Units 1, 2 and 3 FGD systems. Tampa Electric performed activities in three key areas to improve the performance and reliability of the Big Bend Units 1, 2 and 3 FGD systems. The majority of the improvements required on the Unit 3 tower module included the tower piping, nozzle and internal improvements, ductwork improvements, electrical system reliability improvements, tower control improvements, dibasic acid system improvements, booster fan reliability, absorber system improvements, quencher system improvements, and tower demister improvements. Big Bend Units 1 and 2 FGD system improvements included additional preventative maintenance, oxidation air control improvements, and tower water, air reagent and start-up piping upgrades. In order to ensure reliability of the FGD systems, improvements to the common limestone supply, gypsum de-watering stack reliability and wastewater treatment plant were also being performed.

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2013 through December 2013 is $2,137,338 compared to the original projection of $2,179,242 resulting in an insignificant variance.

Progress Summary: The project was placed in-service in January 2002.

Projections: Estimated depreciation plus return for the period January 2014 through December 2014 is expected to be $2,039,932.

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Project Title: Big Bend PM Minimization and Monitoring

Project Description:

In order to meet the requirements of the FDEP Consent Final Judgment and the EPA Consent Decree, Tampa Electric is required to develop a Best Operational Practices ("BOP") study to minimize emissions from each electrostatic precipitator ("ESP") at Big Bend, as well as perform a best available control technology ("BACT") analysis for the upgrade of each existing ESP. The company is also required to install and operate particulate matter continuous emission monitors on Big Bend Units 1, 2 and 3 FGD systems. Tampa Electric has identified improvements that are necessary to optimize ESP performance such as modifications to the turning vanes and precipitator distribution plates, and upgrades to the controls and software system of the precipitators. Tampa Electric has incurred costs associated with the recommendations of the BOP study and the BACT analysis in 2001 and will continue to experience O&M and capital expenditures during 2002 and beyond.

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2013 through December 2013 is $1,682,814 as compared to the original projection of $1,947,674 resulting in a variance of 13.6 percent due to the construction contract and equipment packages being less than originally projected.

The actual/estimated O&M expense the period January 2013 through December 2013 is $878,769 as compared to the original projection of $390,000 resulting in a variance of 125.3 percent. This variance is due to an increase in the scope of daily inspections, resulting in the addition of two additional BOP contractors.

Progress Summary: This project was placed in-service July 2005.

Projections: Estimated depreciation plus return for the period January 2014 through December 2014 is expected to be $1,956,219.

Estimated O&M costs for the period January 2014 through December 2014 are projected to be $900,000.

Tampa Electric Company
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Project Title: Big Bend NO_x Emissions Reduction

Project Description:

In order to meet the requirements of the FDEP Consent Final Judgment and the EPA Consent Decree, Tampa Electric is required to spend up to $3 million with the goal to reduce NO_x emissions at Big Bend Station. The Consent Decree requires that by December 31, 2002, the company must achieve at least a 30 percent reduction beyond 1998 levels for Big Bend Units 1 and 2 and at least a 15 percent reduction in NO_x emissions from Big Bend Unit 3. Tampa Electric has identified projects that are the first steps to decrease NO_x emissions in these units such as burner and windbox modifications and the installation of a neural network system on each of the Big Bend units.

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2013 through December 2013 is $703,373 as compared to the original projection of $718,705 resulting in an insignificant variance.

The actual/estimated O&M expense the period January 2013 through December 2013 is $360,691 as compared to the original projection of $375,000 resulting in an insignificant variance.

Progress Summary: The project was placed in-service January 2006.

Projections: Estimated depreciation plus return for the period January 2014 through December 2014 is expected to be $675,558.

Estimated O&M costs for the period January 2014 through December 2014 are projected to be $375,000.

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Project Title: Big Bend Fuel Oil Tank No. 1 Upgrade

Project Description:

The Big Bend Fuel Oil Tank No. 1 Upgrade is a 500,000 gallon field-erected fuel storage tank that is required to meet the requirements of FDEP Rule 62-762 as an existing field-erected above ground storage tank containing a regulated pollutant (diesel fuel). The rule required various modifications and a complete internal inspection by the end of 1999.

The scope of work for this project included cleaning and inspecting the tank in accordance with API 653 specifications, coating the internal floor plus 30 inches up the tank wall, installing an AEI Segundo bottom to the tank as well as installing a leak detection system, installing a spill containment for piping fittings and valves surrounding the tank, installing a new truck unloading facility and spill containment for the truck unloading facility, installing level instrumentation for overfill protection, installing secondary containment for below ground piping or reroute to above ground, and conducting a tank closure assessment.

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2013 through December 2013 is $47,965 compared to the original projection of $48,777 resulting in an insignificant variance.

Progress Summary: The project was placed in-service October 1998.

Projections: Estimated depreciation plus return for the period January 2014 through December 2014 is projected to be $45,426.

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Project Title: Big Bend Fuel Oil Tank No. 2 Upgrade

Project Description:

The Big Bend Fuel Oil Tank No. 2 Upgrade is a 4,200,000 gallon field-erected fuel storage tank that is required to meet the requirements of FDEP Rule 62-762 as an existing field-erected above ground storage tank containing a regulated pollutant (diesel fuel). The rule required various modifications and a complete internal inspection by the end of 1999.

The scope of work for this project included cleaning and inspecting the tank in accordance with API 653 specifications, coating the internal floor plus 30 inches up the tank wall, installing an AEI Segundo bottom to the tank as well as installing a leak detection system, installing a spill containment for piping fittings and valves surrounding the tank, installing a new truck unloading facility and spill containment for the truck unloading facility, installing level instrumentation for overfill protection, installing secondary containment for below ground piping or reroute to above ground, and conducting a tank closure assessment.

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2013 through December 2013 is $78,891 compared to the original projection of $80,227 resulting in an insignificant variance.

Progress Summary: The project was placed in-service December 1998.

Projections: Estimated depreciation plus return for the period January 2014 through December 2014 is projected to be $74,713.

Tampa Electric Company
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Project Title: SO_2 Emission Allowances

Project Description:

The acid rain control title of the CAAA sets forth a comprehensive regulatory mechanism designed to control acid rain by limiting sulfur dioxide emissions by electric utilities. The CAAA requires reductions in SO_2 emissions in two phases. Phase I began on January 1, 1995 and applies to 110 mostly coal-fired utility plants containing about 260 generating units. These plants are owned by some 40 jurisdictional utility systems that are expected to reduce annual SO_2 emissions by as much as 4.5 million tons. Phase II began on January 1, 2000, and applies to virtually all existing steam-electric generating utility units with capacity exceeding 25 megawatts and to new generating utility units of any size. The EPA issues to the owners of generating units allowances (defined as an authorization to emit, during or after a specified calendar year, one ton of SO_2) equal to the number of tons of SO_2 emissions authorized by the CAAA. EPA does not assess a charge for the allowances it awards.

Project Accomplishments:

Fiscal Expenditures: The actual/estimated return on average net working capital for the period January 2013 through December 2013 is ($3,841) compared to the original projection of ($3,918) resulting in an insignificant variance.

The actual/estimated O&M for the period January 2013 through December 2013 is $13,197 compared to the original projection of $22,980 resulting in a variance of 42.6 percent. The variance is driven by less cogeneration purchases than expected and the application of a lower emission allowance rate than originally projected.

Progress Summary: SO_2 emission allowances are being used by Tampa Electric to meet compliance standards for Phase I of the CAAA.

Project Projections: Estimated return on average net working capital for the period January 2014 through December 2014 is projected to be ($3,649).

Estimated O&M costs for the period January 2014 through December 2014 are projected to be $27,114.

Tampa Electric Company
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Project Title: National Pollutant Discharge Elimination System ("NPDES") Annual Surveillance Fees

Project Description:

Chapter 62-4.052, Florida Administrative Code ("F. A. C."), implements the annual regulatory program and surveillance fees for wastewater permits. These fees are in addition to the application fees described in Rule 62-4.050, F. A. C. Tampa Electric's Big Bend, Hookers Point, Polk Power and Gannon Stations are affected by this rule.

Project Accomplishments:

Fiscal Expenditures: The actual/estimated O&M expense for the period January 2013 through December 2013 is $34,500 compared to the original projection of $34,500 representing no variance.

Progress Summary: NPDES Surveillance fees are paid annually for the prior year.

Projections: Estimated O&M costs for the period January 2014 through December 2014 are projected to be $34,500.

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Project Title: Gannon Thermal Discharge Study

Project Description:

This project is a direct requirement from the FDEP in conjunction with the renewal of Tampa Electric's Industrial Wastewater Facility Permit under the provisions of Chapter 403, Florida Statutes, and applicable rules of the Florida Administrative Code, which constitute authorization for the company's Gannon Station facility to discharge to waters of the State under the NPDES. The FDEP permit is Permit No. FL0000809. Specifically, Tampa Electric is required to perform a 316(a) determination for Gannon Station to ensure the protection and propagation of a balanced, indigenous population of shellfish, fish and wildlife with in the primary area of study. The project will have two facets: 1) develop the plan of study and identify the thermal plume, and 2) implement the plan of study through appropriate sampling to make the determination if any adverse impacts are occurring.

Project Accomplishments:

Fiscal Expenditures: The actual/estimated O&M expense for the period January 2013 through December 2013 is $0 compared to the original projection of $12,500, which represents a variance of 100 percent. The variance is due to the Florida FDEP not requiring a demonstration study this permit cycle.

Progress Summary: This project was approved by the Commission in Docket No. 010593-EI on September 4, 2001.

Projections: There are no estimated O&M costs projected for the period of January 2014 through December 2014.

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Project Title: Polk NO_x Emissions Reduction

Project Description:

This project is designed to meet a lower NO_x emissions limit established by the FDEP for Polk Unit 1 by July 1, 2005. The lower limit of 15 parts per million by volume dry basis at 15 percent O_2 is specified in FDEP Permit No. PSD-FL-194F issued February 5, 2002. The project will consist of two phases: 1) the humidification of syngas through the installation of a syngas saturator; and 2) the modification of controls and the installation of additional guide vanes to the diluent nitrogen compressor.

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2013 through December 2013 is $163,277 as compared to the original projection of $166,164 resulting in an insignificant variance.

The actual/estimated O&M for the period January 2013 through December 2013 is $15,857 compared to the original projection of $28,500, which represents a variance of 44.4 percent. The variance is due an extended outage at the Polk Power Station in addition to reduction in water costs and maintenance associated with the saturator that is used to reduce NO_x emissions.

Progress Summary: The project was placed in-service January 2005.

Project Projections: Estimated depreciation plus return for the period January 2014 through December 2014 is projected to be $154,965.

Estimated O&M costs for the period January 2014 through December 2014 are projected to be $29,370.

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Project Title: Bayside SCR Consumables

Project Description:

This project is necessary to achieve the NO_x emissions limit of 3.5 parts per million established by the FDEP Consent Final Judgment and the EPA Consent Decree for the natural gas-fired Bayside Power Station. To achieve this NO_x limit, the installation of selective catalytic reduction (SCR) systems is required. An SCR system requires consumable goods – primarily anhydrous ammonia – to be injected into the catalyst bed in order to achieve the required NO_x emissions limit. Principally, the project is designed to capture the cost of consumable goods necessary to operate the SCR systems.

Project Accomplishments:

Fiscal Expenditures: The actual/estimated O&M expense for the period January 2013 through December 2013 is $158,201 compared to the original projection of $106,000 resulting in a variance of 49.2 percent due to an increase in ammonia cost attributed to an increase in the cost per ton of consumable ammonia as well as an overall increase in ammonia consumption.

Progress Summary: This project was approved by the Commission in Docket No. 021255-EI, Order No. PSC-03-0469-PAA-EI, issued April 4, 2003. As an O&M project, expenses are ongoing annually.

Projections: Estimated O&M costs for the period January 2014 through December 2014 are projected to be $150,000.

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Project Title: Big Bend Unit 4 Separated Overfire Air ("SOFA")

Project Description:

This project is necessary to assist in achieving the NO_x emissions limit established by the FDEP Consent Final Judgment and the EPA Consent Decree for Big Bend Unit 4. A SOFA system stages secondary combustion air to prevent NO_x formation that would otherwise require removal by post-combustion technology. In-furnace combustion control through a SOFA system is the most cost-effective means to reduce NO_x emissions prior to the application of these technologies. Costs associated with the SOFA system will entail capital expenditures for equipment installation and subsequent annual maintenance.

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2013 through December 2013 is $283,329 compared to the original projection of $288,755 resulting in an insignificant variance.

The actual/estimated O&M expense for this project for the period January 2013 through December 2013 is $0 and did not vary from the original projection.

Progress Summary: The project was placed in-service November 2004.

Projections: Estimated depreciation plus return for the period January 2014 through December 2014 is projected to be $270,062.

There are no estimated O&M costs projected for the period of January 2014 through December 2014.

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Project Title: Big Bend Unit 1 Pre-SCR

Project Description:

In order to meet the requirements of the FDEP Consent Final Judgment and the EPA Consent Decree, Tampa Electric is required to make additional reductions of NO_x emissions at Big Bend Station on a per unit basis at prescribed times from 2013 through 2013. Based on a comprehensive study, Tampa Electric has declared the future fuel for Big Bend Station to be coal which will necessitate the installation of cost-effective SCR technology on the generating units to meet NO_x emissions requirements. Therefore, this project is a necessary precursor to an SCR system designed to reduce inlet NO_x concentrations to the SCR system thereby mitigating overall capital and O&M costs. The Big Bend Unit 1 Pre-SCR technologies include a neural network system, secondary air controls and windbox modifications.

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2013 through December 2013 is $198,560 compared to the original projection of $202,030 resulting in an insignificant variance.

The actual/estimated O&M expense for this project for the period January 2013 through December 2013 is $0 and did not vary from the original projection.

Progress Summary: This project was approved by the Commission in Docket No. 040750-EI, Order No. PSC-04-1080-CO-EI, issued November 4, 2004.

Projections: Estimated depreciation plus return for the period January 2014 through December 2014 is projected to be $188,349.

There are no estimated O&M costs projected for the period of January 2014 through December 2014.

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Project Title: Big Bend Unit 2 Pre-SCR

Project Description:

In order to meet the requirements of the FDEP Consent Final Judgment and the EPA Consent Decree, Tampa Electric is required to make additional reductions of NO_x emissions at Big Bend Station on a per unit basis at prescribed times from 2013through 2013. Based on a comprehensive study, Tampa Electric has declared the future fuel for Big Bend Station to be coal which will necessitate the installation of cost-effective SCR technology on the generating units to meet NO_x emissions requirements. Therefore, this project is a necessary precursor to an SCR system designed to reduce inlet NO_x concentrations to the SCR system thereby mitigating overall capital and O&M costs. The Big Bend Unit 2 Pre-SCR technologies include secondary air controls and windbox modifications.

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2013 through December 2013 is $188,069 compared to the original projection of $191,463 resulting in an insignificant variance.

The actual/estimated O&M expense for this project for the period January 2013 through December 2013 is $0 and did not vary from the original projection.

Progress Summary: This project was approved by the Commission in Docket No. 040750-EI, Order No. PSC-04-1080-CO-EI, issued November 4, 2004.

Projections: Estimated depreciation plus return for the period January 2014 through December 2014 is projected to be $178,697.

There are no estimated O&M costs projected for the period of January 2014 through December 2014.

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Project Title: Big Bend Unit 3 Pre-SCR

Project Description:

In order to meet the requirements of the FDEP Consent Final Judgment and the EPA Consent Decree, Tampa Electric is required to make additional reductions of NO_x emissions at Big Bend Station on a per unit basis at prescribed times from 2013 through 2013. Based on a comprehensive study, Tampa Electric has declared the future fuel for Big Bend Station to be coal, which will necessitate the installation of cost-effective SCR technology on the generating units to meet NO_x emissions requirements. Therefore, this project is a necessary precursor to an SCR system designed to reduce inlet NO_x concentrations to the SCR system thereby mitigating overall capital and O&M costs. The Big Bend Unit 3 Pre-SCR technologies include a neutral network system, secondary air controls, windbox modifications and primary coal/air flow controls.

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2013 through December 2013 is $334,009 compared to the original projection of $340,269, resulting in an insignificant variance.

The actual/estimated O&M for the period January 2013 through December 2013 is $177,672 compared to the original projection of $0 resulting in a variance. This variance is due to unscheduled repairs to the blades associated with the Pre-SCR.

Progress Summary: This project was approved by the Commission in Docket No. 040750-EI, Order No. PSC-04-1080-CO-EI, issued November 4, 2004.

Projections: Estimated depreciation plus return for the period January 2014 through December 2014 is projected to be $317,992.

There are no estimated O&M costs for the period January 2014 through December 2014.

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Project Title: Clean Water Act Section 316(b) Phase II Study

Project Description:

This project is a direct requirement from the EPA to reduce impingement and entrainment of aquatic organisms related to the withdrawal of waters for cooling purposes through cooling water intake structures. The Phase II Rule requires that power plants meeting certain criteria to comply with national performance standards for impingement and entrainment. Accordingly, Tampa Electric must develop its compliance strategies for its H. L. Culbreath Bayside Power and the Big Bend Power Stations and then submit these strategies for approval through a Comprehensive Demonstration Study to the FDEP.

Project Accomplishments:

Fiscal Expenditures: The actual/estimated O&M for the period January 2013 through December 2013 is $0 compared to the original projection of $60,000 resulting in a variance of 100 percent. This variance is due to EPA's postponement of the final rule until July 2013. As such, Tampa Electric delayed any additional work related to same.

Progress Summary: This project was approved by the Commission in Docket No. 041300-EI, Order No. PSC-05-0164-PAA-EI, issued February 10, 2005.

Projections: There are no estimated O&M costs for the period January 2014 through December 2014.

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Project Title: Big Bend Unit 1 SCR

Project Description:

In order to meet the requirements of the FDEP Consent Final Judgment and the EPA Consent Decree, Tampa Electric is required to make additional reductions of NO_x emissions at Big Bend Station on a per unit basis at prescribed times from 2013 through 2013. Based on a comprehensive study, Tampa Electric has declared the future fuel for Big Bend Station to be coal, which will necessitate the installation of cost-effective SCR technology on the generating units to meet NO_x emissions requirements. This project is associated with the installation of an SCR system on Big Bend Unit 1 and is scheduled to go in-service April 2010.

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2013 through December 2013 is $11,128,309 compared to the original projection of $11,342,083, resulting in an insignificant variance.

The actual/estimated O&M for the period January 2013 through December 2013 is $2,152,024 compared to the original projection of $2,259,818 representing an insignificant variance.

Progress Summary: This project was approved by the Commission in Docket No. 041376-EI, Order No. PSC-05-0616-CO-EI, issued June 3, 2005.

Projections: Estimated depreciation plus return for the period January 2014 through December 2014 is projected to be $10,765,892.

Estimated O&M costs for the period January 2014 through December 2014 are projected to be $2,407,142.

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Project Title: Big Bend Unit 2 SCR

Project Description:

In order to meet the requirements of the FDEP Consent Final Judgment and the EPA Consent Decree, Tampa Electric is required to make additional reductions of NO_x emissions at Big Bend Station on a per unit basis at prescribed times from 2013 through 2013. Based on a comprehensive study, Tampa Electric has declared the future fuel for Big Bend Station to be coal, which will necessitate the installation of cost-effective SCR technology on the generating units to meet NO_x emissions requirements. This project is associated with the installation of an SCR system on Big Bend Unit 2 and is scheduled to go in-service September 2009.

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2013 through December 2013 is $11,866,818 compared to the original projection of $12,121,742, resulting in an insignificant variance.

The actual/estimated O&M for the period January 2013 through December 2013 is $2,393,825 compared to the original projection of $2,506,409 representing an insignificant variance.

Progress Summary: This project was approved by the Commission in Docket No. 041376-EI, Order No. PSC-05-0616-CO-EI, issued June 3, 2005.

Projections: Estimated depreciation plus return for the period January 2014 through December 2014 is projected to be $11,279,439.

Estimated O&M costs for the period January 2014 through December 2014 are projected to be $2,949,679.

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Project Title: Big Bend Unit 3 SCR

Project Description:

In order to meet the requirements of the FDEP Consent Final Judgment and the EPA Consent Decree, Tampa Electric is required to make additional reductions of NO_x emissions at Big Bend Station on a per unit basis at prescribed times from 2013 through 2013. Based on a comprehensive study, Tampa Electric has declared the future fuel for Big Bend Station to be coal which will necessitate the installation of cost-effective SCR technology on the generating units to meet NO_x emissions requirements. This project is associated with the installation of an SCR system on Big Bend Unit 3 and is scheduled to go in-service July 2008.

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2013 through December 2013 is $9,788,121 compared to the original projection of $9,976,698, resulting in an insignificant variance.

The actual/estimated O&M for the period January 2013 through December 2013 is $1,637,077 compared to the original projection of $1,548,628 resulting in a variance of 5.7 percent. This variance is due to consumption in ammonia for the SO_3 mitigation system being greater than projected. The ammonia is utilized in the SO_3 mitigation system to meet ongoing regulation requirements.

Progress Summary: This project was approved by the Commission in Docket No. 041376-EI, Order No. PSC-05-0616-CO-EI, issued June 3, 2005.

Projections: Estimated depreciation plus return for the period January 2014 through December 2014 is projected to be $9,306,565.

Estimated O&M costs for the period January 2014 through December 2014 are projected to be $1,974,842.

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Project Title: Big Bend Unit 4 SCR

Project Description:

In order to meet the requirements of the FDEP Consent Final Judgment and the EPA Consent Decree, Tampa Electric is required to make additional reductions of NO_x emissions at Big Bend Station on a per unit basis at prescribed times from 2013 through 2013. Based on a comprehensive study, Tampa Electric has declared the future fuel for Big Bend Station to be coal which will necessitate the installation of cost-effective SCR technology on the generating units to meet NO_x emissions requirements. This project is associated with the installation of an SCR system on Big Bend Unit 4 and is scheduled to go in-service May 2007.

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2013 through December 2013 is $7,467,252 compared to the original projection of $7,497,418, resulting in an insignificant variance.

The actual/estimated O&M for the period January 2013 through December 2013 is $967,725 compared to the original projection of $1,041,076 representing an insignificant variance.

Progress Summary: This project was placed in-service in May 2007.

Projections: Estimated depreciation plus return for the period January 2014 through December 2014 is projected to be $7,175,949.

Estimated O&M costs for the period January 2014 through December 2014 are projected to be $1,141,275.

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Project Title: Arsenic Groundwater Standard Program

Project Description:
The Arsenic Groundwater Standard Program that is required by the Environmental Protection Agency and the Department of Environmental Protection became effective January 1, 2005. It requires regulated entities of the State of Florida to monitor the drinking water and groundwater Maximum Contaminant Level ("MCL") for arsenic under the federal rule known as the Safe Drinking Water Act.

Project Accomplishments:

Fiscal Expenditures: The actual/estimated O&M for the period January 2013 through December 2013 is $303,050 compared to the original projection of $667,000 resulting in a variance of 54.6 percent. The variance is due to FDEP delay in approval of activity associated with projected work.

Progress Summary: In Docket No. 050683-EI, Order No. PSC-06-0138-PAA-EI, issued February 23, 2006, the Commission granted Tampa Electric cost recovery approval for prudent costs associated with this project.

Projections: Estimated O&M costs for the period January 2014 through December 2014 are projected to be $422,000.

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Project Title: Big Bend Flue Gas Desulfurization ("FGD") System Reliability

Project Description:
The Big Bend FGD Reliability project is necessary to maintain the FGD system operations that are required by the Consent Decree. Tampa Electric is required to operate the FGD systems at Big Bend Station whenever coal is combusted in the units with few exceptions. The compliance dates for the strictest operational characteristics are January 1, 2011 for Big Bend Unit 3 and January 1, 2014 for Big Bend Units 1 and 2.

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2013 through December 2013 is $2,940,331 compared to the original projection of $3,079,486, resulting in an insignificant variance.

Progress Summary: In Docket No. 050598-EI, Order No. PSC-06-0602-PAA-EI, issued July 10, 2006, the Commission granted cost recovery approval for prudent costs associated with this project.

Projections: Estimated depreciation plus return for the period January 2014 through December 2014 is projected to be $2,816,466.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2014 through December 2014
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Mercury Air Toxics Standards ("MATS")

Project Description:
In March 2005, the Environmental Protection Agency ("EPA") promulgated the Clean Air Mercury Rule ("CAMR") and was later challenged in court. On February 8, 2008, the Circuit Court of Appeals for the District of Columbia vacated CAMR and ordered a new rule by March 2011. On December 11, 2011, the EPA issued a final version of the rule that applies to all coal and oil-fired electric generating units with a capacity of 25 MW or more and with a compliance deadline is April 16, 2015. The rule sets forth hazardous air pollutant standards ("HAP") for mercury, non-mercury metal HAPs and acid gasses.

In Docket No. 120302-EI, Order No. PSC-13-0191-PAA-EI, issued May 6, 2013, the Commission granted cost recovery approval for prudent costs associated with this project.

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2013 through December 2013 is $335,886 compared to the original projection of $158,728, resulting in a variance of 111.6 percent. This variance is due to MATS not being an approved program at the time of the original projection. As such, the MATS costs include previously projected CAMR capital expenditures as well the purchase of a Mercury Spectrometer, which will be used to monitor mercury emissions.

The actual/estimated O&M for the period January 2013 through December 2013 is $321,421 compared to the original projection of $20,000 resulting in a variance of 1,507.1 percent. This variance is due to MATS not being an approved program at the time of the original projection. As such, O&M expenditures associated with this project pertain to mercury, hydrochloric acid and particulate matter testing as well as expenditures for the former CAMR O&M that includes umbilical mercury testing.

Progress Summary: This project, in total, is expected to be placed in-service by April 2015.

Projections: Estimated depreciation plus return for the period January 2014 through December 2014 is projected to be $1,158,369.

Estimated O&M costs for the period January 2014 through December 2014 are projected to be $218,500.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2014 through December 2014
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Greenhouse Gas Reduction Program

Project Description:
On September 22, 2009, the EPA enacted a new rule for reporting Greenhouse Gas ("GHG") emissions from large sources and suppliers effective January 1, 2010 in preparation for the first annual GHG report, due March 31, 2011. The new rule is intended to collect accurate and timely emissions data to inform future policy decisions as set forth in the final rule for GHG emission reporting pursuant to the Florida Climate Protection Act, Chapter 403.44 of the Florida Statutes and the docket EPA-HQ-OAR2008-0508-054. The nationwide GHG emissions reduction rule will impact Tampa Electric's generation fleet, components of its transmission and distribution system as well as company service vehicles. According to the rule, the company must begin collecting greenhouse gas emissions data effective January 1, 2010 to establish a baseline inventory to report to the EPA.

Project Accomplishments:

Fiscal Expenditures: The actual/estimated O&M for the period January 2013 through December 2013 is $90,903 compared to the original projection of $90,000, resulting in an insignificant variance.

Progress Summary: Cost recovery was approved in Docket No. 090508-EI, Order No. PSC-10-0157-PAA-EI, issued March 22, 2010.

Projections: Estimated O&M costs for the period January 2014 through December 2014 are projected to be $114,097.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2014 through December 2014
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Big Bend Gypsum Storage Facility

Project Description:

The Big Bend New Gypsum Storage Facility is necessary to maintain the FGD system operations that are required by the Consent Decree. Tampa Electric is required to operate the FGD systems in order to comply with the CAAA. Gypsum is a by-product of the FGD operations and Tampa Electric had been managing its gypsum inventory through marketing efforts to sell gypsum an existing storage facility. However, the existing storage facility is no longer sufficient to hold all of the gypsum inventory. As such, Tampa Electric needed an additional storage facility that will allow the company to continue managing its gypsum inventory while continuing its marketing efforts to sell the gypsum. The new storage facility will cover approximately 27 acres and will hold approximately 870,000 tons of gypsum.

In Docket No. 110262-EI, Order No. PSC-12-0493-PAA-EI, issued September 26, 2012, the Commission granted cost recovery approval for prudent costs associated with this project.

Project Accomplishments:

Progress Summary: The project is to be placed in-service May 2014.

Projections: Estimated depreciation plus return for the period January 2014 through December 2014 is projected to be $1,747,939

Estimated O&M costs for the period January 2014 through December 2014 are projected to be $1,051,232.

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Energy & Demand Allocation % By Rate Class
January 2014 to December 2014

Rate Class	(1) Average 12 CP Load Factor at Meter (%)	(2) Projected Sales at Meter (MWh)	(3) Effective Sales at Secondary Level (MWh)	(4) Projected Avg 12 CP at Meter (MW)	(5) Demand Loss Expansion Factor	(6) Energy Loss Expansion Factor	(7) Projected Sales at Generation (MWh)	(8) Projected Avg 12 CP at Generation (MW)	(9) Percentage of MWh Sales at Generation (%)	(10) Percentage of 12 CP Demand at Generation (%)	(11) 12 CP & 25% Allocation Factor (%)
RS	54.87%	8,568,132	8,568,132	1,783	1.07880	1.05641	9,051,474	1,924	46.84%	55.53%	53.36%
GS, TS	59.77%	1,014,542	1,014,542	194	1.07880	1.05640	1,071,759	209	5.55%	6.03%	5.91%
GSD, SBF	75.55%	7,638,094	7,625,393	1,154	1.07454	1.05252	8,039,250	1,240	41.61%	35.79%	37.24%
IS	121.20%	912,924	896,947	86	1.03010	1.01750	928,901	89	4.81%	2.57%	3.13%
LS1	793.34%	218,515	218,515	3	1.07880	1.05641	230,842	3	1.19%	0.09%	0.37%
TOTAL *		18,352,207	18,323,529	3,220			19,322,226	3,465	100.00%	100.00%	100.00%

Notes:
(1) Average 12 CP load factor based on 2013 Projected calendar data
(2) Projected MWh sales for the period January 2013 to December 2013
(3) Effective sales at secondary level for the period January 2013 to December 2013.
(4) Column 2 / (Column 1 x 8760)
(5) Based on 2012 projected demand losses.
(6) Based on 2012 projected energy losses.
(7) Column 2 x Column 6
(8) Column 4 x Column 5
(9) Column 7 / Total Column 7
(10) Column 8 / Total Column 8
(11) Column 9 x 0.25 + Column 10 x 0.75

* Totals on this schedule may not foot due to rounding

Form 42 - 7P

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Energy & Demand Allocation % By Rate Class
January 2014 to December 2014

Rate Class	(1) Percentage of MWh Sales at Generation (%)	(2) 12 CP & 25% Allocation Factor (%)	(3) Energy-Related Costs ($)	(4) Demand-Related Costs ($)	(5) Total Environmental Costs ($)	(6) Projected Sales at Meter (MWh)	(7) Effective Sales at Secondary Level (MWh)	(8) **Environmental Cost Recovery Factors (¢/kWh)**
RS	46.84%	53.36%	42,320,116	312,665	42,632,781	8,568,132	8,568,132	**0.498**
GS, TS	5.55%	5.91%	5,014,446	34,630	5,049,076	1,014,542	1,014,542	**0.498**
GSD, SBF	41.61%	37.24%	37,594,791	218,209	37,813,000	7,638,094	7,625,393	
Secondary								**0.496**
Primary								**0.491**
Transmission								**0.486**
IS	4.81%	3.13%	4,345,853	18,340	4,364,193	912,924	896,947	
Secondary								**0.487**
Primary								**0.482**
Transmission								**0.477**
LS1	1.19%	0.37%	1,075,169	2,168	1,077,337	218,515	218,515	**0.493**
TOTAL *	100.00%	100.00%	90,350,376	585,953	90,936,329	18,352,207	18,323,529	**0.496**

* Totals on this schedule may not foot due to rounding

Notes:
(1) From Form 42-6P, Column 9
(2) From Form 42-6P, Column 11
(3) Column 1 x Total Energy Jurisdictional Dollars from Form 42-1P, line 5
(4) Column 2 x Total Demand Jurisdictional Dollars from Form 42-1P, line 5
(5) Column 3 + Column 4
(6) From Form 42-6P, Column 2
(7) From Form 42-6P, Column 3
(8) Column 5 / Column 7 x 10

Form 42-8P

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2014 to December 2014

Calculation of Revenue Requirement Rate of Return
(In Dollars)

	(1)	(2)	(3)	(4)
	Jurisdictional Rate Base Actual May 2013 Capital Structure ($000)	Ratio %	Cost Rate %	Weighted Cost Rate %
Long Term Debt	$ 1,425,239	37.00%	5.78%	2.14%
Short Term Debt	0	0.00%	0.66%	0.00%
Preferred Stock	0	0.00%	0.00%	0.00%
Customer Deposits	106,560	2.77%	2.91%	0.08%
Common Equity	1,647,409	42.77%	11.25%	4.81%
Deferred ITC - Weighted Cost	8,381	0.22%	8.71%	0.02%
Accumulated Deferred Income Taxes & Zero Cost ITCs	664,214	17.24%	0.00%	0.00%
Total	$ 3,851,803	100.00%		7.05%

ITC split between Debt and Equity:

Long Term Debt	$ 1,425,239	Long Term Debt	46.38%
Short Term Debt	0	Short Term Debt	0.00%
Equity - Preferred	0	Equity - Preferred	0.00%
Equity - Common	1,647,409	Equity - Common	53.62%
Total	$ 3,072,648	Total	100.00%

Deferred ITC - Weighted Cost:

Debt = .0239% * 46.04%	0.0089%
Equity = .0239% * 53.96%	0.0103%
Weighted Cost	0.0192%

Total Equity Cost Rate:

Preferred Stock	0.0000%
Common Equity	4.8116%
Deferred ITC - Weighted Cost	0.0103%
	4.8219%
Times Tax Multiplier	1.628002
Total Equity Component	7.8501%

Total Debt Cost Rate:

Long Term Debt	2.1386%
Short Term Debt	0.0000%
Customer Deposits	0.0806%
Deferred ITC - Weighted Cost	0.0089%
Total Debt Component	2.2281%
	10.0782%

Notes:
Column (1) - From WACC Stipulation & Settlement Agreement Dated July 17, 2012
Column (2) - Column (1) / Total Column (1)
Column (3) - From WACC Stipulation & Settlement Agreement Dated July 17, 2012
Column (4) - Column (2) x Column (3)

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Energy & Demand Allocation % By Rate Class
January 2014 to December 2014

Rate Class	(1) Average 12 CP Load Factor at Meter (%)	(2) Projected Sales at Meter (MWh)	(3) Effective Sales at Secondary Level (MWh)	(4) Projected Avg 12 CP at Meter (MW)	(5) Demand Loss Expansion Factor	(6) Energy Loss Expansion Factor	(7) Projected Sales at Generation (MWh)	(8) Projected Avg 12 CP at Generation (MW)	(9) Percentage of MWh Sales at Generation (%)	(10) Percentage of 12 CP Demand at Generation (%)	(11) 12 CP & 50% Allocation Factor (%)
RS	54.87%	8,568,132	8,568,132	1,783	1.07880	1.05641	9,051,474	1,924	46.84%	55.53%	51.19%
GS, TS	59.77%	1,014,542	1,014,542	194	1.07880	1.05640	1,071,759	209	5.55%	6.03%	5.79%
GSD, SBF, IS	78.71%	8,551,018	8,522,340	1,240	1.07146	1.04897	8,969,748	1,329	46.42%	38.35%	42.38%
LS1	793.34%	218,515	218,515	3	1.07880	1.05641	230,842	3	1.19%	0.09%	0.64%
TOTAL *		18,352,207	18,323,529	3,220			19,323,823	3,465	100.00%	100.00%	100.00%

Notes: (1) Average 12 CP load factor based on 2013 Projected calendar data
(2) Projected MWh sales for the period January 2013 to December 2013
(3) Effective sales at secondary level for the period January 2013 to December 2013.
(4) Column 2 / (Column 1 x 8760)
(5) Based on 2012 projected demand losses.
(6) Based on 2012 projected energy losses.
(7) Column 2 x Column 6
(8) Column 4 x Column 5
(9) Column 7 / Total Column 7
(10) Column 8 / Total Column 8
(11) Column 9 x 0.50 + Column 10 x 0.50

* Totals on this schedule may not foot due to rounding

Form 42 - 7P

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Energy & Demand Allocation % By Rate Class
January 2014 to December 2014

Rate Class	(1) Percentage of MWh Sales at Generation (%)	(2) 12 CP & 50% Allocation Factor (%)	(3) Energy-Related Costs ($)	(4) Demand-Related Costs ($)	(5) Total Environmental Costs ($)	(6) Projected Sales at Meter (MWh)	(7) Effective Sales at Secondary Level (MWh)	**(8) Environmental Cost Recovery Factors (¢/kWh)**
RS	46.84%	51.19%	42,320,116	299,949	42,620,065	8,568,132	8,568,132	**0.497**
GS, TS	5.55%	5.79%	5,014,446	33,927	5,048,373	1,014,542	1,014,542	**0.498**
GSD, SBF , IS	46.42%	42.38%	41,940,645	248,327	42,188,972	8,551,018	8,522,340	
Secondary								**0.495**
Primary								**0.490**
Transmission								**0.485**
LS1	1.19%	0.64%	1,075,169	3,750	1,078,919	218,515	218,515	**0.494**
TOTAL *	100.00%	100.00%	90,350,376	585,953	90,936,329	18,352,207	18,323,529	**0.496**

* Totals on this schedule may not foot due to rounding

Notes:
(1) From Form 42-6P, Column 9
(2) From Form 42-6P, Column 11
(3) Column 1 x Total Energy Jurisdictional Dollars from Form 42-1P, line 5
(4) Column 2 x Total Demand Jurisdictional Dollars from Form 42-1P, line 5
(5) Column 3 + Column 4
(6) From Form 42-6P, Column 2
(7) From Form 42-6P, Column 3
(8) Column 5 / Column 7 x 10

Shifting due to allocations across all rate classes

TECO.
TAMPA ELECTRIC

BEFORE THE

FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO. 130007-EI

ENVIRONMENTAL COST RECOVERY FACTORS

PROJECTIONS

JANUARY 2014 THROUGH DECEMBER 2014

TESTIMONY

OF

PAUL L. CARPINONE

FILED: AUGUST 30, 2013

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

PREPARED DIRECT TESTIMONY

OF

PAUL CARPINONE

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

A. My name is Paul L. Carpinone. My business address is 702 North Franklin Street, Tampa, Florida 33602. I am employed by Tampa Electric Company ("Tampa Electric" or "company") as Director, Environmental Health & Safety in the Environmental Health and Safety Department.

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

A. I received a Bachelor of Science degree in Water Resources Engineering Technology from the Pennsylvania State University in 1978. I have been a Registered Professional Engineer in the states of Florida and Pennsylvania since 1984. Prior to joining Tampa Electric, I worked for Seminole Electric Cooperative as a Civil Engineer in various positions and in environmental consulting. In February 1988, I joined Tampa Electric as a Principal Engineer, and I have primarily worked in the area of Environmental Health and Safety. In 2006, I became Director of Environmental Health and Safety. My responsibilities include the development and administration of the company's environmental, health and safety policies and goals. I am also responsible for ensuring resources, procedures and programs meet or surpass compliance with applicable environmental, health and safety requirements, and that rules and policies are in place and functioning appropriately and consistently throughout the company.

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

A. The purpose of my testimony is to demonstrate that the activities for which Tampa Electric seeks cost recovery through the Environmental Cost Recovery Clause ("ECRC") for the January 2014 through December 2014 projection period are activities necessary for the company to comply with various environmental requirements. Specifically, I will describe the ongoing activities that are associated with the Consent Final Judgment ("CFJ") entered into with the Florida Department of Environmental Protection ("FDEP") and the Consent Decree ("CD") lodged with the U.S. Environmental Protection Agency ("EPA") and the Department of Justice. I will also discuss other programs previously approved by the Commission for recovery through the ECRC.

Q. Please provide an overview of the ongoing environmental compliance requirements that are the result of the CFJ and the CD ("the Orders").

A. The general ongoing requirements of the Orders provide for further reductions of sulfur dioxide ("SO_2"), particulate matter ("PM") and nitrogen oxides ("NO_x") emissions at Big Bend Station.

Q. What do the Orders require for SO_2 emission reductions?

A. The Orders require Tampa Electric to create a plan for optimizing the availability and removal efficiency of the flue gas desulfurization systems ("FGD" or "scrubbers"). The plans were submitted to the EPA in two phases, and were approved in July 2000, and February 2001, respectively.

Phase I required Tampa Electric to work scrubber outages around the clock and to utilize contract labor, when necessary, to speed the return of a malfunctioning scrubber to service. In addition, Phase I required Tampa

Electric to review all critical scrubber spare parts and increase the number and availability of spare parts to ensure a speedy return to service of a malfunctioning scrubber.

Phase II outlined capital projects Tampa Electric was to perform to upgrade each scrubber at Big Bend Station. It also addressed the use of environmental dispatching in the event of a scrubber outage. All of the SO_2 emission reduction projects have been completed.

Q. What do the Orders require for PM emission reductions?

A. The Orders require Tampa Electric to develop and implement a best operational practices ("BOP") study to minimize PM emissions from each electrostatic precipitator ("ESP") and complete and implement a best available control technology ("BACT") analysis of the ESPs at Big Bend Station. The Orders also require the company to demonstrate the operation of a PM continuous emission monitoring system ("CEM") on Big Bend Units 3 and 4 and demonstrate the operation of a second PM CEM on another Big Bend unit. The first PM CEM was installed in February 2002. The installation and certification of the second PM CEM was completed in August 2009. Over time, however, the first PM CEM did not perform satisfactorily and replacement was required. Installation and certification of the replacement was completed in December 2010.

Q. Please describe the Big Bend PM Minimization and Monitoring program activities and provide the estimated capital and O&M expenditures for the period of January 2014 through December 2014.

A. The Big Bend PM Minimization and Monitoring program was approved by the Commission in Docket No. 001186-EI, Order No. PSC-00-2104-PAA-EI, issued November 6, 2000. In the Order, the Commission found that the program met the requirements for recovery through the ECRC. Tampa Electric had previously identified various projects to improve precipitator performance and reduce PM emissions as required by the Orders. In 2014, capital expenditures are anticipated to be $1,868,700 for BOP and BACT equipment while O&M expenses associated with existing and recently installed BOP and BACT equipment and continued implementation of the BOP procedures are expected to be $900,000.

Q. What do the Orders require for NO_x reductions?

A. The Orders require Tampa Electric to perform NO_x emission reduction projects on Big Bend Units 1, 2 and 3. Pursuant to an amendment, Big Bend Unit 4 projects were substituted for Big Bend Unit 3 projects. The NO_x emission reductions use the 1998 NO_x emissions as the baseline year for determining the level of reduction achieved. Tampa Electric was also required by the Orders to demonstrate innovative technologies or provide additional NO_x technologies beyond those required by the early NO_x emission reduction activities.

Q. Please describe the Big Bend NO_x Emission Reduction program activities and provide the estimated capital and O&M expenses for the period of January 2014 through December 2014.

A. The Big Bend NO_x Emission Reduction program was approved by the Commission in Docket No. 001186-EI, Order No. PSC-00-2104-PAA-EI, issued November 6, 2000. In the Order, the Commission found that the program met the requirements for recovery through the ECRC. Tampa Electric does not anticipate any capital expenditures in 2014; however, the company will perform maintenance on the previously approved and installed NO_x reduction equipment. This activity is expected to result in approximately $375,000 of O&M expenses.

Q. Please describe long-term NO_x requirements associated with the Orders and Tampa Electric's efforts to comply with the requirements.

A. The Orders require Big Bend Unit 4 to begin operating with a Selective Catalytic Reduction ("SCR") system or other NO_x control technology, be repowered, or shut down and scheduled for dismantlement by June 1, 2007. Thus, Big Bend Units 3, 2 and/or 1 must operate with an SCR system or other NO_x control technology, be repowered, or be shut down and scheduled for dismantlement one unit per year by May 1, 2008, May 1, 2009 and May 1, 2010, respectively.

In order to meet the NO_x emission rates and timing requirements of the Orders, Tampa Electric engaged an experienced consulting firm, Sargent and Lundy, to assist with the performance of a comprehensive study designed to identify the long-range plans for the generating units at Big Bend Station. The results of the study clearly indicated that the option to remain coal-fired at Big Bend Station and install the necessary NO_x reduction technologies was the most cost-effective alternative to satisfy the NO_x emission reductions required by the

Orders. This decision was communicated to the EPA and FDEP in August 2004. Tampa Electric also apprised the Commission of this decision in its filing made in Docket No. 040750-EI in August 2004.

Q. Please describe the Big Bend Units 1 through 3 Pre-SCR and the Big Bend Units 1 through 4 SCR projects and provide estimated capital and O&M expenditures for the period of January 2014 through December 2014.

A. In Docket No. 040750-EI, Order No. PSC-04-0986-PAA-EI, issued October 11, 2004, the Commission approved cost recovery of the Big Bend Units 1 through 3 Pre-SCR and the Big Bend Unit 4 SCR projects. The Big Bend Units 1 through 3 SCR projects were approved by the Commission in Docket No. 041376-EI, Order No. PSC-05-0502-PAA-EI, issued May 9, 2005. The purpose of the Pre-SCR technologies is to reduce inlet NO_x concentrations to the SCR systems, thereby mitigating overall SCR capital and O&M costs. These Pre-SCR technologies include windbox modifications, secondary air controls and coal/air flow controls. The SCR projects at Big Bend Units 1 through 4 encompass the design, procurement, installation and annual O&M expenses associated with an SCR system for each unit. The SCRs for Big Bend Units 1 through 4 were placed in-service April

2010, September 2009, July 2008 and May 2007, respectively.

For the period of January 2014 through December 2014, no capital or O&M expenditures are anticipated for the Big Bend Units 1 through 3 Pre-SCR projects and there are no anticipated capital expenditures for Big Bend Units 1 through 4 SCRs. However, the 2014 SCR O&M expenses are projected to be $2,407,100 for Big Bend Unit 1 SCR, $2,949,700 for Big Bend Unit 2 SCR, $1,974,800 for Big Bend Unit 3 SCR and $1,141,300 for Big Bend Unit 4 SCR. These expenses are primarily associated with ammonia purchases.

Q. Please identify and describe the other Commission approved programs you will discuss.

A. The programs previously approved by the Commission that I will discuss include:

1) Big Bend Unit 3 FGD Integration
2) Big Bend Units 1 and 2 FGD
3) Gannon Thermal Discharge Study
4) Bayside SCR Consumables
5) Clean Water Act Section 316(b) Phase II Study

6) Big Bend FGD System Reliability

7) Arsenic Groundwater Standard

8) Clean Air Mercury Rule ("CAMR") now known as the Mercury and Air Toxics Standards ("MATS")

9) Greenhouse Gas ("GHG") Reduction Program

10) Big Bend New Gypsum Storage Facility

Q. Please describe the Big Bend Unit 3 FGD Integration and the Big Bend Units 1 and 2 FGD activities and provide the estimated capital and O&M expenditures for the period of January 2014 through December 2014.

A. The Big Bend Unit 3 FGD Integration program was approved by the Commission in Docket No. 960688-EI, Order No. PSC-96-1048-FOF-EI, issued August 14, 1996. The Big Bend Units 1 and 2 FGD program was approved by the Commission in Docket No. 980693-EI, Order No. PSC-99-0075-FOF-EI, issued January 11, 1999. In those Orders, the Commission found that the programs met the requirements for recovery through the ECRC. The programs were implemented to meet the SO_2 emission requirements of the Phase I and II Clean Air Act Amendments ("CAAA") of 1990.

There are no projected capital expenditures during January 2014 through December 2014 for the Big Bend Unit 3 FGD

Integration project; however, O&M expenses are anticipated to be $5,624,000 for consumables and ongoing maintenance. The projected January 2014 through December 2014 capital expenditures for the Big Bend FGD Units 1 and 2 project are $458,200 for the installation of a stack test port installation and installation of a new chlorination system. O&M expenses are anticipated to be $10,965,200 for consumables and ongoing maintenance.

Q. Please describe the Gannon Thermal Discharge Study program activities and provide the estimated O&M expenditures for the period of January 2014 through December 2014.

A. The Gannon Thermal Discharge Study program was approved by the Commission in Docket No. 010593-EI, Order No. PSC-01-1847-PAA-EI, issued September 14, 2001. In that Order, the Commission found that the program met the requirements for recovery through the ECRC. For the period of January 2014 through December 2014, there are no projected O&M expenditures for this program. In the intent to issue the permit renewal, dated August 9, 2013, FDEP indicated that the proposed NPDES permit authorizes a thermal variance under 316(a) for the permit period. It is anticipated that no additional study will be required.

Q. Please describe the Bayside SCR Consumables program activities and provide the estimated O&M expenditures for the period of January 2014 through December 2014.

A. The Bayside SCR Consumables program was approved by the Commission in Docket No. 021255-EI, Order No. PSC-03-0469-PAA-EI, issued April 4, 2003. For the period of January 2014 through December 2014, Tampa Electric anticipates O&M expenses associated with the consumable goods (primarily anhydrous ammonia) will be approximately $150,000 for the period.

Q. Please describe the Clean Water Act Section 316(b) Phase II Study program activities and provide the estimated O&M expenditures for the period of January 2014 through December 2014.

A. The Clean Water Act Section 316(b) Phase II Study program was approved by the Commission in Docket No. 041300-EI, Order No. PSC-05-0164-PAA-EI, issued February 10, 2005. On March 20, 2007 the EPA announced that the rule adopted pursuant to Section 316(b) be considered suspended. The suspension of the final rule was made on July 9, 2007. On April 20, 2012, EPA published a proposed rule for existing steam electric generators, with the final rule expected in

July 2012. In July 2012, the final rule was postponed once again until June 2013. In June 2013, the final rule was postponed until November 4, 2013. Due to the current status of the rulemaking, Tampa Electric does not anticipate any O&M expenditures associated with this project.

Q. Please describe the Big Bend FGD System Reliability program activities and provide the estimated capital expenses for the period of January 2014 through December 2014.

A. Tampa Electric's Big Bend FGD System Reliability program was approved by the Commission in Docket No. 050598-EI, Order No. PSC-06-0602-PAA-EI, issued July 10, 2006. The Commission granted cost recovery approval for prudent costs associated with this project. The Big Bend FGD System Reliability project has been running concurrently with the installation of SCR systems on the generating units. For the period of January 2014 through December 2014, there are no anticipated capital expenditures for this project.

Q. Please describe the Arsenic Groundwater Standard program activities and provide the estimated O&M expenditures for the period of January 2014 through December 2014.

A. The Arsenic Groundwater Standard program was approved by the Commission in Docket No. 050683-EI, Order No. PSC-06-0138-PAA-EI, issued February 23, 2006. In that Order, the Commission found that the program met the requirements for recovery through the ECRC and granted Tampa Electric cost recovery approval for prudently incurred costs. The new groundwater standard applies to Tampa Electric's H.L. Culbreath Bayside, Big Bend and Polk Power Stations.

For the period of January 2014 through December 2014, Tampa Electric anticipates O&M expenses associated with the sampling activities will be approximately $422,000.

Q. Please describe the MATS program activities and provide the estimated capital and O&M expenditures for the period of January 2014 through December 2014.

A. The MATS program was approved by the Commission in Docket No. 120302-EI, Order No. PSC-13-0191-PAA-EI, issued May 6, 2013. In that Order, the Commission found that the program met the requirements for recovery through the ECRC and granted Tampa Electric cost recovery approval for prudently incurred costs. Additionally, the Commission granted the subsumption of the previously approved CAMR program into the MATS program.

On February 8, 2008, the Washington D.C. Circuit Court vacated EPA's rule removing power plants from the Clean Air Act list of regulated sources of hazardous air pollutants under section 112. At the same time, the Court vacated the Clean Air Mercury Rule. On May 3, 2011, the EPA published a new proposed rule for mercury and other hazardous air pollutants according to the National Emissions Standards for Hazardous Air Pollutants section of the Clean Air Act. The proposed rule calls for continued mercury monitoring requirements comparable to CAMR and additional monitoring and testing of other pollutants by 2014. On February 16, 2012, the EPA published the final rule for MATS. The rule revised the mercury limits and provided more flexible monitoring/recordkeeping requirements. Additionally, monitoring of acid gases and particulate matter will be required. Existing sources will have through February 16, 2015 to comply with the rule. Tampa Electric must conduct extensive emissions testing and engineering studies at Big Bend Station and Polk Power Station to determine what actions are required to meet the proposed standards.

For 2014, the anticipated capital expenditures are \$5,314,400 for replacement of required equipment for mercury monitoring and upgrades to the FGD systems to meet the emission standards required by the rule, and the anticipated O&M expenditures, are \$218,500 for testing requirements and maintenance of equipment.

Q. What is the impact of the remand of the CAIR and vacatur of the CAMR on Tampa Electric's ECRC projects?

A. On July 6, 2010, the EPA proposed a new rule, the Clean Air Transport Rule to replace CAIR. On July 6, 2011, the EPA issued the final CAIR replacement rule, now called the Cross State Air Pollution Rule ("CSAPR"). CSAPR is focused on reducing SO_2 and NO_X in 27 eastern states that contribute to ozone and/or fine particle pollution in other states. In the final rule, Florida is subject to the ozone season control program (May through September). In December 2011, the final rule was stayed by the United States Court of Appeals District of Columbia Circuit. The stay on the finalized CSAPR and the remand of CAIR have minimal impact on Tampa Electric's ECRC projects associated with NO_x and SO_2 abatement. These projects were initiated as a result of the CD signed between the EPA and Tampa Electric; therefore, the company anticipates continuing its efforts to complete and maintain the projects. The completed ECRC projects support compliance with CSAPR.

The vacatur of CAMR occurred after Tampa Electric had begun the procurement of equipment necessary to meet the intent of the original rule; however, the company was able to stop a significant portion of the total equipment purchase. Subsequent to the vacatur, the company has continued utilizing the resources already secured to establish a baseline of mercury emissions.

On May 3, 2011 the EPA proposed rules under National Emission Standards for Hazardous Air Pollutants pursuant to a court order referred to as the Utility Maximum Achievable Control Technology ("U MACT"). The proposed rules are to replace CAMR and are expected to reduce not only mercury but acid gas, organics and certain non-mercury metals emissions and require MACT. The final U MACT rules were released in February 2012 with implementation in May 2015. The company continues to utilize the resources already secured to establish a baseline on mercury and other emissions subject to the proposed rule and expects to purchase other equipment that will be required to comply with the rules.

Q. Please describe the GHG Reduction Program activities and provide the estimated capital and O&M expenditures for the period of January 2014 through December 2014.

A. Tampa Electric's GHG Reduction Program approved by the Commission in Docket No. 090508-EI, Order No. PSC-10-0157-PPA-EI, issued March 22, 2010 is a result of the EPA's Mandatory Reporting Rule requiring annual reporting of greenhouse gas emissions. Tampa Electric was required to report greenhouse gas emissions to the EPA for the first time in 2011. Reporting for the EPA's Greenhouse Gas Mandatory Reporting Rule will continue in 2014. For 2014, this activity is not anticipated to require capital expenditures; however, it is expected to result in approximately $114,100 in O&M expenses.

Q. Please describe the Big Bend New Gypsum Storage Facility activities and provide the estimated capital and O&M expenditures for the period of January 2014 through December 2014.

A. The Big Bend New Gypsum Storage Facility program was approved by the Commission in Docket No. 110262-EI, Order No. 12-0493-PAA-EI, issued September 26, 2012. In that Order, the Commission found that the program meet the requirements for recovery through ECRC. The completion of the project and in-service date is projected to be May 2014. The total installed capital cost at that time is estimated to be $21,000,000 and the O&M for 2014 is projected to be $1,051,200.

Q. Please summarize your testimony.

A. Tampa Electric's settlement agreements with FDEP and EPA require significant reductions in emissions from Tampa Electric's Big Bend and Gannon Stations. The Orders established definite requirements and time frames in which air quality improvements must be made and result in reasonable and fair outcomes for Tampa Electric, its community and customers, and the environmental agencies. My testimony identified projects that are legally required by these Orders. I described the progress Tampa Electric has made to achieve the more stringent environmental standards. I have identified estimated costs, by project, which the company expects to incur in 2014. Additionally, my testimony identified other projects that are required for Tampa Electric to meet the environmental requirements and I provided the associated 2014 activities and projected expenditures.

Q. Does this conclude your testimony?

A. Yes it does.