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August 25, 2023

VIA: ELECTRONIC FILING

Mr. Adam J. Teitzman
Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

Re: Environmental Cost Recovery Clause
FPSC Docket No. 20230007-EI

Dear Mr. Teitzman:

Attached for filing in the above docket, on behalf of Tampa Electric Company, are the following:

1. Petition of Tampa Electric Company.

2. Prepared Direct Testimony and Exhibit (MAS-3) of M. Ashley Sizemore regarding Environmental Cost Recovery Clause 2024 Projections.

3. Prepared Direct Testimony of Byron T. Burrows regarding Environmental Cost Recovery Clause 2024 Projections.

Thank you for your assistance in connection with this matter.

Sincerely,

Malcolm N. Means

Malcolm N. Means

MNM/bml
Attachments
cc: All Parties of Record (w/attachment)

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing Petition, Testimony and Exhibit of M. Ashley Sizemore, and Testimony of Byron T. Burrows, filed on behalf of Tampa Electric Company, has been furnished by electronic mail on this 25th day of August 2023, to the following:

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Malcolm N. Means

ATTORNEY

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Environmental Cost Recovery Clause.	)))	DOCKET NO. 20230007-EI FILED: August 25, 2023

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 factors proposed for use during the period January 2024 through December 2024, and in support thereof, says:

Environmental Cost Recovery

1. Tampa Electric's final true-up amount for the period January 2022 through December 2022 is an over-recovery of $3,288,223. [See Exhibit No. MAS-1, Document No. 1 (Form 42-1A).]

2. Tampa Electric projects an actual/estimated true-up amount for the January 2023 through December 2023 period, which is based on actual data for the period January 1, 2023 through June 30, 2023 and revised estimates for the period July 1, 2023 through December 31, 2023, to be an over-recovery of $3,180,723. [See Exhibit No. MAS-2, Document No. 1 (Form 42-1E).]

3. The company's projected environmental cost recovery amount for the period January 1, 2024 through December 31, 2024, including true-up amounts and adjusted for taxes, is $17,128,401. When spread over projected kilowatt hour sales for the period January 1, 2024 through December 31, 2024, the average environmental cost recovery factor for the new period is 0.084 cents per kWh after application of factors which adjust for variations in line losses. [See Exhibit No. MAS-3, Document No. 7 (Form 42-7P).]

4. The accompanying Prepared Direct Testimony and Exhibits of Byron T. Burrows and M. Ashley Sizemore 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 M. Ashley Sizemore, 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 2024 through December 2024.

DATED this 25th day of August 2023.

Respectfully submitted,

Malcolm N. Means

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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 electronic mail on this 25th day of August 2023 to the following:

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Malcolm N. Means

ATTORNEY

TECO
TAMPA ELECTRIC
AN EMERA COMPANY

BEFORE THE

FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO. 20230007-EI

IN RE: TAMPA ELECTRIC'S ENVIRONMENTAL COST RECOVERY

PROJECTION

JANUARY 2024 THROUGH DECEMBER 2024

TESTIMONY AND EXHIBIT

OF

M. ASHLEY SIZEMORE

FILED: AUGUST 25, 2023

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

PREPARED DIRECT TESTIMONY

OF

M. ASHLEY SIZEMORE

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

A. My name is M. Ashley Sizemore. My business address is 702 North Franklin Street, Tampa, Florida 33602. I am employed by Tampa Electric Company ("Tampa Electric" or "company") in the position of Director, Rates in the Regulatory Affairs Department.

Q. Have you previously filed testimony in Docket No. 20230007-EI?

A. Yes, I submitted direct testimony on March 31, 2023, and July 28, 2023.

Q. Has your job description, education, or professional experience changed since you last filed testimony?

A. No, it has not.

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 Environmental Cost Recovery Clause ("ECRC") factors for the period of January 2024 through December 2024. The projected ECRC factors have been calculated based on the current allocation methodology. In support of the projected ECRC factors, my testimony identifies the capital and operating & maintenance ("O&M") costs associated with environmental compliance activities for the year 2024.

Q. Have you prepared an exhibit that shows the determination of recoverable environmental costs for the period of January 2024 through December 2024?

A. Yes. Exhibit No. MAS-3, containing eight 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 the O&M and capital expenditures that support the development of the environmental cost recovery factors for 2024.

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

A. Yes. The company requests approval of the ECRC factors provided in Exhibit No. MAS-3, Document No. 7, on Form 42-7P. The factors were prepared under my direction and supervision. These annualized factors will apply for the period January 2024 through December 2024.

Q. How were the environmental cost recovery clause factors calculated?

A. The environmental cost recovery factors were calculated based on the current approved cost allocation methodology and equity ratio as set out in the 2021 Stipulation and Settlement Agreement (“2021 Agreement”), approved in Order No. PSC-2021-0423-S-EI and issued on November 10, 2021, in Docket No. 20210034-EI.

On August 16, 2022, the Commission approved the company’s petition to increase its mid-point return on equity from 9.95 percent to 10.20 percent based on provisions in its 2021 Agreement. As a result, the cost recovery factors were calculated using the revised authorized return on equity.

Q. What is the 2021 baseline amount that Tampa Electric is using to compare its 2024 total revenue requirement?

A. Tampa Electric's baseline, as filed in its October 1, 2021 filing for the proposed 2024 ECRC cost recovery factors, is $27,891,196.

Q. What did Tampa Electric calculate as its 2024 revenue requirement and how does that compare against the 2021 baseline amount?

A. Tampa Electric 2024 revenue requirement is $17,128,401. This amount was compared to the 2021 baseline amount of $27,891,196, resulting in an incremental amount of ($10,762,795). In accordance with the 2021 Agreement, since the increment is negative, no changes to the allocation methodology need to be made in allocating revenues by class for the 2024 projected period.

Q. What has Tampa Electric calculated as the net true-up to be applied in the period January 2024 to December 2024?

A. The net true-up applicable for this period is an over-recovery of $6,468,946. This consists of a final true-up over-recovery of $3,288,223 for the period of January 2022 through December 2022 and an estimated true-up over-recovery of $3,180,723 for the current period of January 2023 through December 2023. The detailed calculation supporting the estimated net true-up was provided on Forms 42-1E through 42-9E of Exhibit No. MAS-2 filed with the Commission on July 28, 2023.

Q. Did Tampa Electric include any new environmental compliance projects for ECRC cost recovery for the period of January 2024 through December 2024?

A. No, Tampa Electric did not include costs for any new environmental projects in the factors presented in this testimony.

Q. What are the capital projects included in the calculation of the ECRC factors for 2024?

A. Tampa Electric proposes to include for ECRC recovery, costs for 19 previously approved capital projects in the calculation of the 2024 ECRC factors. These projects are listed below.

1) Big Bend Unit 3 Flue Gas Desulfurization ("FGD") Integration
2) Big Bend Unit 4 Continuous Emissions Monitors

3) Big Bend Section 114 Mercury Testing Platform
4) Big Bend Units 1 and 2 FGD
5) Big Bend FGD Optimization and Utilization
6) Big Bend Particulate Matter ("PM") Minimization and Monitoring
7) Polk NO_x Emissions Reduction
8) Big Bend Unit 4 SOFA
9) Big Bend Unit 4 SCR
10) Big Bend FGD System Reliability
11) Mercury Air Toxics Standards ("MATS")
12) SO_2 Emission Allowances
13) Big Bend Gypsum Storage Facility
14) Big Bend Coal Combustion Residuals ("CCR") Rule – Phase I
15) Big Bend CCR Rule - Phase II
16) Big Bend Unit 1 Section 316(b)Impingement Mortality
17) Big Bend Effluent Limitations Guidelines ("ELG") Rule Compliance
18) Bayside 316(b) Compliance
19) Big Bend NESHAP Subpart YYYY Compliance

Q. Have you prepared schedules showing the calculation of the recoverable capital project costs for 2024?

A. Yes. Form 42-3P contained in Exhibit No. MAS-3 summarizes the cost estimates for these projects. Form 42-4P, pages 1 through 19, provides the calculations resulting in recoverable jurisdictional capital costs of $21,568,754.

Q. What O&M projects are included in the calculation of the ECRC factors for 2024?

A. Tampa Electric proposes to include for ECRC recovery O&M costs for 22 approved O&M projects in the calculation of the ECRC factors for 2024. These projects are listed below.

1) Big Bend Unit 3 FGD Integration
2) SO_2 Emission Allowances
3) Big Bend Units 1 and 2 FGD
4) Big Bend PM Minimization and Monitoring
5) National Pollutant Discharge Elimination System (“NPDES”) Annual Surveillance Fees
6) Gannon Thermal Discharge Study
7) Polk NO_x Emissions Reduction
8) Bayside SCR Consumables
9) Big Bend Unit 4 Separated Overfired Air (“SOFA”)
10) Clean Water Act Section 316(b) Phase II Study
11) Arsenic Groundwater Standard Program
12) Big Bend Unit 3 SCR
13) Big Bend Unit 4 SCR

14) Mercury Air Toxics Standards
15) Greenhouse Gas Reduction Program
16) Big Bend Gypsum Storage Facility
17) Big Bend CCR Rule - Phase I
18) Big Bend CCR Rule - Phase II
19) Big Bend Unit 1 Section 316(b) Impingement Mortality
20) Big Bend ELG Rule Compliance
21) Bayside 316(b) Compliance
22) Big Bend NESHAP Subpart YYYY Compliance

Q. Have you prepared a schedule showing the calculation of the recoverable O&M project costs for 2024?

A. Yes. Form 42-2P contained in Exhibit No. MAS-3 presents the recoverable jurisdictional O&M costs for these projects, which total $2,016,269 for 2024.

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

A. Yes. Project descriptions and progress reports are provided in Form 42-5P, pages 1 through 25.

Q. What are the total projected jurisdictional costs for environmental compliance in the year 2024?

A. The total jurisdictional O&M and capital expenditures to be recovered through the ECRC are calculated on Form 42-1P of Exhibit No. MAS-3. These expenditures total $17,128,401.

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 and energy allocation factors were determined by calculating the percentage that each rate class contributes to the total demand or energy and then adjusted for line losses for each rate class. This information was calculated by applying historical rate class load research to 2024 projected 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 for the period January 2024 through December 2024 for which Tampa Electric is seeking approval?

A. The computation of the billing factors is shown in Exhibit

No. MAS-3, Document No. 7, Form 42-7P. The proposed ECRC billing factors are summarized below.

Rate Class	**Factors by Voltage Level (¢/kWh)**
RS Secondary	0.089
GS, CS Secondary	0.084
GSD/GSDT, SBD/SBDT, GSD Optional	
Secondary	0.081
Primary	0.080
Transmission	0.080
GSLDPR/GSLDTPR/SBLDPR/SBLDTPR	0.071
GSLDSU/GSLDTSU/SBLDPR/SBLDTPR	0.074
LS1, LS2	0.060
Average Factor	0.084

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 2024.

Q. What capital structure components and cost rates did Tampa Electric rely on to calculate the revenue requirement rate of return for January 2024 through December 2024?

A. To calculate the revenue requirement rate of return found on Form 42-8P, Tampa Electric used the weighted average cost of capital ("WACC") methodology approved by the Commission in Order No. PSC-2020-0165-PAA-EU, approving Amended Joint Motion Modifying Weighted Average Costs of Capital Methodology, issued on May 20, 2020.

Q. Are the costs Tampa Electric is requesting for recovery through the ECRC for the period beginning in January 2024 consistent with the criteria established for ECRC recovery in Order No. PSC-1994-0044-FOF-EI?

A. Yes. The costs for which ECRC recovery 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 were based; and,
3) Such costs are not recovered through some other cost recovery mechanism or through base rates.

Q. Please summarize your direct testimony.

A. My testimony supports the approval of an average ECRC billing factor of 0.084 cents per kWh. This includes the projected capital and O&M revenue requirements of $17,128,401 associated with the company’s 25 ECRC projects and a net true-up over-recovery provision of $6,468,946. My testimony also explains that the projected environmental expenditure for 2024 are appropriate for recovery through the ECRC.

Q. Does this conclude your testimony?

A. Yes, it does.

EXHIBIT MAS-3 TO THE TESTIMONY OF
M. ASHLEY SIZEMORE

TAMPA ELECTRIC'S ENVIRONMENTAL
COST RECOVERY

PROJECTION

JANUARY 2024 THROUGH DECEMBER 2024

INDEX

ENVIRONMENTAL COST RECOVERY

COMMISSION FORMS

JANUARY 2024 THROUGH DECEMBER 2024

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

Form 42 - 1P

For the Projected Period
January 2024 to December 2024

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)	$1,976,769	$39,500	$2,016,269
b. Projected Capital Projects (Form 42-3P, Lines 7, 8 & 9)	14,228,370	7,340,384	21,568,754
c. Total Jurisdictional Revenue Requirements for the projected period (Lines 1a + 1b)	16,205,139	7,379,884	23,585,023
2. True-up for Estimated Over/(Under) Recovery for the current period January 2023 to December 2023 (Form 42-2E, Line 5 + 6 + 10)	2,493,366	687,357	3,180,723
3. Final True-up for the period January 2022 to December 2022 (Form 42-1A, Line 3)	2,794,162	494,061	3,288,223
4. Total Jurisdictional Amount to Be Recovered/(Refunded) in the projection period January 2024 to December 2024 (Line 1 - Line 2- Line 3)	10,917,611	6,198,466	17,116,077
5. Total Projected Jurisdictional Amount Adjusted for Taxes (Line 4 x Regulatory Assessment Fee Multiplier)	$10,925,472	$6,202,929	$17,128,401
6. 2021 Settlement Baseline for ECRC	**$26,322,255**	**$1,568,941**	**$27,891,196**
7. Incremental Amount	**(15,396,783)**	**4,633,988**	**(10,762,795)**

Form 42 - 2P

Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Projected Period Amount
January 2024 to December 2024

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	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0		$0
b.	SO2 Emissions Allowances	(4)	1	1	(4)	1	1	(4)	1	1	(4)	1	1	(7)		(7)
c.	Big Bend Units 1 & 2 FGD	0	0	0	0	0	0	0	0	0	0	0	0	0		0
d.	Big Bend PM Minimization and Monitoring	26,000	26,000	26,000	26,000	26,000	26,000	26,000	26,000	26,000	26,000	26,000	26,000	312,000		312,000
e.	NPDES Annual Surveillance Fees	34,500	0	0	0	0	0	0	0	0	0	0	0	34,500	$34,500	
f.	Gannon Thermal Discharge Study	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
g.	Polk NOx Emissions Reduction	0	0	0	0	0	0	0	0	0	0	0	0	0		0
h.	Bayside SCR Consumables	28,727	24,550	27,050	27,050	24,550	24,550	24,550	24,550	24,550	24,550	24,550	24,550	303,777		303,777
i.	Big Bend Unit 4 SOFA	0	0	0	0	0	0	0	0	0	0	0	0	0		0
j.	Clean Water Act Section 316(b) Phase II Study	0	0	0	5,000	0	0	0	0	0	0	0	0	5,000	5,000	
k.	Arsenic Groundwater Standard Program	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
l.	Big Bend 3 SCR	0	0	0	0	0	0	0	0	0	0	0	0	0		0
m.	Big Bend 4 SCR	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000	780,000		780,000
n.	Mercury Air Toxics Standards	0	0	0	0	0	1,000	0	0	0	0	0	0	1,000		1,000
o.	Greenhouse Gas Reduction Program	12,043	0	0	4,319	0	0	4,319	0	0	4,319	0	0	25,000		25,000
p.	Big Bend Gypsum Storage Facility	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	240,000		240,000
q.	Coal Combustion Residuals (CCR) Rule	0	0	0	0	0	0	0	0	0	0	0	0	0		0
r.	Big Bend ELG Compliance	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	60,000		60,000
s.	CCR Rule - Phase II	0	0	0	0	0	0	0	0	0	0	0	0	0		0
t.	Big Bend Unit 1 Sec. 316(b) Impingement Mortality	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	240,000		240,000
u.	Bayside 316(b) Compliance	0	0	0	0	0	0	0	0	0	0	0	0	0		0
v.	Big Bend NESHAP Subpart YYYY Compliance	0	0	0	0	10,000	0	5,000	0	0	0	0	0	15,000		15,000
2.	Total of O&M Activities	211,266	160,551	163,051	172,365	170,551	161,551	169,865	160,551	160,551	164,865	160,551	160,551	2,016,269	$39,500	$1,976,769
3.	Recoverable Costs Allocated to Energy	176,766	160,551	163,051	167,365	170,551	161,551	169,865	160,551	160,551	164,865	160,551	160,551	1,976,769		
4.	Recoverable Costs Allocated to Demand	34,500	0	0	5,000	0	0	0	0	0	0	0	0	39,500		
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)	176,766	160,551	163,051	167,365	170,551	161,551	169,865	160,551	160,551	164,865	160,551	160,551	1,976,769		
8.	Jurisdictional Demand Recoverable Costs (B)	34,500	0	0	5,000	0	0	0	0	0	0	0	0	39,500		
9.	Total Jurisdictional Recoverable Costs for O&M Activities (Lines 7 + 8)	$211,266	$160,551	$163,051	$172,365	$170,551	$161,551	$169,865	$160,551	160,551	164,865	$160,551	$160,551	$2,016,269		

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

DOCKET NO. 20230007-EI
ECRC 2024 PROJECTION, FORM 42-2P
EXHIBIT NO. MAS-3, DOCUMENT NO. 2

Form 42-3P

Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Projected Period Amount
January 2024 to December 2024

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 Integration	1	$77,257	$77,013	$76,769	$76,525	$76,281	$76,037	$75,793	$75,550	$75,305	$75,061	$74,817	$74,573	$910,981		$910,981
	b.	Big Bend Unit 4 Continuous Emissions Monitors	2	0	0	0	0	0	0	0	0	0	0	0	0	0		0
	c.	Big Bend Section 114 Mercury Testing Platform	3	646	643	642	639	637	634	633	630	628	625	624	621	7,602		7,602
	d.	Big Bend Units 1 & 2 FGD	4	141,662	140,958	140,256	139,553	138,850	138,146	137,443	136,740	136,037	135,334	134,631	133,928	1,653,538		1,653,538
	e.	Big Bend FGD Optimization and Utilization	5	128,385	127,983	127,582	127,180	126,778	126,376	125,974	125,571	125,170	124,768	124,366	123,964	1,514,097		1,514,097
	f.	Big Bend PM Minimization and Monitoring	6	2,005	2,000	1,993	1,988	1,982	1,976	1,970	1,964	1,959	1,952	1,947	1,941	23,677		23,677
	g.	Polk NO_x Emissions Reduction	7	8,660	8,624	8,587	8,550	8,513	8,476	8,439	8,403	8,366	8,329	8,293	8,255	101,495		101,495
	h.	Big Bend Unit 4 SOFA	8	17,979	17,925	17,871	17,817	17,762	17,708	17,654	17,600	17,545	17,491	17,437	17,383	212,172		212,172
	i.	Big Bend Unit 4 SCR	9	434,705	433,370	432,034	430,699	429,363	428,028	426,693	425,357	424,022	422,686	421,351	420,016	5,128,324		5,128,324
	j.	Big Bend FGD System Reliability	10	172,732	172,295	171,857	171,419	170,981	170,544	170,106	169,668	169,231	168,793	168,355	167,917	2,043,898		2,043,898
	k.	Mercury Air Toxics Standards	11	52,612	52,477	52,342	52,206	52,071	51,936	51,800	51,665	51,530	51,394	51,259	51,124	622,416		622,416
	l.	SO_2 Emissions Allowances (B)	12	(235)	(235)	(235)	(235)	(235)	(235)	(235)	(235)	(235)	(235)	(235)	(235)	(2,820)		(2,820)
	m.	Big Bend Gypsum Storage Facility	13	165,315	164,920	164,525	164,131	163,735	163,341	162,945	162,551	162,156	161,761	161,366	160,972	1,957,718		1,957,718
	n.	Big Bend Coal Combustion Residual Rule (CCR Rule)	14	36,878	36,893	36,891	36,859	36,810	37,158	38,370	39,861	41,452	42,607	42,548	42,487	468,814	$468,814	
	o.	Coal Combustion Residuals (CCR-Phase II)	15	10,845	10,831	10,817	10,802	10,788	10,773	10,759	10,745	10,731	10,716	10,702	10,688	129,197	129,197	
	p.	Big Bend ELG Compliance	16	285,650	285,282	284,893	284,417	283,743	283,035	282,328	281,622	280,914	280,207	279,500	278,793	3,390,384	3,390,384	
	q.	Big Bend Unit 1 Impingement Mortality - 316(b)	17	124,551	124,238	123,923	123,608	123,295	122,980	122,666	122,352	122,037	121,723	121,409	121,095	1,473,877	1,473,877	
	r.	Bayside 316(b) Compliance	18	98,224	99,569	100,970	170,435	173,210	175,722	177,900	177,406	176,911	176,416	175,922	175,427	1,878,112	1,878,112	
	s.	Big Bend NESHAP Subpart YYYY Compliance	19	4,655	4,646	4,637	4,628	4,619	4,610	4,602	4,593	4,584	4,575	4,566	4,557	55,272		55,272
2.		Total Investment Projects - Recoverable Costs		1,762,526	1,759,432	1,756,354	1,821,221	1,819,183	1,817,245	1,815,840	1,812,043	1,808,343	1,804,203	1,798,858	1,793,506	21,568,754	$7,340,384	$14,228,370
3.		Recoverable Costs Allocated to Energy		1,206,378	1,202,619	1,198,860	1,195,100	1,191,337	1,187,577	1,183,817	1,180,057	1,176,298	1,172,534	1,168,777	1,165,016	14,228,370		14,228,370
4.		Recoverable Costs Allocated to Demand		556,148	556,813	557,494	626,121	627,846	629,668	632,023	631,986	632,045	631,669	630,081	628,490	7,340,384	7,340,384	
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)		1,206,378	1,202,619	1,198,860	1,195,100	1,191,337	1,187,577	1,183,817	1,180,057	1,176,298	1,172,534	1,168,777	1,165,016	14,228,370		
8.		Jurisdictional Demand Recoverable Costs (D)		556,148	556,813	557,494	626,121	627,846	629,668	632,023	631,986	632,045	631,669	630,081	628,490	7,340,384		
9.		Total Jurisdictional Recoverable Costs for Investment Projects (Lines 7 + 8)		$1,762,526	$1,759,432	$1,756,354	$1,821,221	$1,819,183	$1,817,245	$1,815,840	$1,812,043	$1,808,343	$1,804,203	$1,798,858	$1,793,506	$21,568,754		

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

Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Projected Period Amount
January 2024 to December 2024

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	0	0	0	0
	c. Retirements		0	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	0
2.	Plant-in-Service/Depreciation Base (A)	$13,763,263	$13,763,263	$13,763,263	$13,763,263	$13,763,263	$13,763,263	$13,763,263	$13,763,263	$13,763,263	$13,763,263	$13,763,263	$13,763,263	$13,763,263	
3.	Less: Accumulated Depreciation	(7,673,265)	(7,708,630)	(7,743,995)	(7,779,360)	(7,814,725)	(7,850,090)	(7,885,455)	(7,920,820)	(7,956,185)	(7,991,550)	(8,026,915)	(8,062,280)	(8,097,645)	
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)	$6,089,998	6,054,633	6,019,268	5,983,903	5,948,538	5,913,173	5,877,808	5,842,443	5,807,078	5,771,713	5,736,348	5,700,983	5,665,618	
6.	Average Net Investment		6,072,316	6,036,951	6,001,586	5,966,221	5,930,856	5,895,491	5,860,126	5,824,761	5,789,396	5,754,031	5,718,666	5,683,301	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		$32,606	$32,416	$32,226	$32,036	$31,846	$31,656	$31,466	$31,277	$31,087	$30,897	$30,707	$30,517	$378,737
	b. Debt Component Grossed Up For Taxes (C)		9,286	9,232	9,178	9,124	9,070	9,016	8,962	8,908	8,853	8,799	8,745	8,691	107,864
8.	Investment Expenses														
	a. Depreciation (D)		35,365	35,365	35,365	35,365	35,365	35,365	35,365	35,365	35,365	35,365	35,365	35,365	424,380
	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)		77,257	77,013	76,769	76,525	76,281	76,037	75,793	75,550	75,305	75,061	74,817	74,573	910,981
	a. Recoverable Costs Allocated to Energy		77,257	77,013	76,769	76,525	76,281	76,037	75,793	75,550	75,305	75,061	74,817	74,573	910,981
	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)		77,257	77,013	76,769	76,525	76,281	76,037	75,793	75,550	75,305	75,061	74,817	74,573	910,981
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)		$77,257	$77,013	$76,769	$76,525	$76,281	$76,037	$75,793	$75,550	$75,305	$75,061	$74,817	$74,573	$910,981

Notes:
(A) Applicable depreciable base for Big Bend; accounts 312.45 ($13,435,775), 315.45 ($327,307), and 312.40 ($182).
(B) Line 6 x 6.4435% x 1/12 (Jan-Dec). Based on ROE of 10.20%, with weighted income tax rate of 25.3450% (expansion factor of 1.33950)
(C) Line 6 x 1.8351% x 1/12 (Jan-Dec)
(D) Applicable depreciation rate is 3.1%, 2.4%, and 4.6%
(E) Line 9a x Line 10
(F) Line 9b x Line 11

Form 42-4P
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Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Projected Period Amount
January 2024 to December 2024

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	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	$866,211	$866,211	$866,211	$866,211	$866,211	$866,211	$866,211	$866,211	$866,211	$866,211	$866,211	$866,211	$866,211	
3.	Less: Accumulated Depreciation	(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)	
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	0	0	0	0	0	0	0	0	
6.	Average Net Investment		0	0	0	0	0	0	0	0	0	0	0	0	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Debt Component Grossed Up For Taxes (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
8.	Investment Expenses														
	a. Depreciation (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		0	0	0	0	0	0	0	0	0	0	0	0	0
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		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)		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	$0	$0	$0	$0	$0	$0	$0	$0	$0

Notes:

(A) Applicable depreciable base for Big Bend; account 315.44
(B) Line 6 x 6.4435% x 1/12 (Jan-Dec). Based on ROE of 10.20%, with weighted income tax rate of 25.3450% (expansion factor of 1.33950)
(C) Line 6 x 1.8351% x 1/12 (Jan-Dec)
(D) Applicable depreciation rate through June 2023 was 2.9%; depreciation was accelerated July-December 2023.
(E) Line 9a x Line 10
(F) Line 9b x Line 11

Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Projected Period Amount
January 2024 to December 2024

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	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	$120,737	$120,737	$120,737	$120,737	$120,737	$120,737	$120,737	$120,737	$120,737	$120,737	$120,737	$120,737	$120,737	
3.	Less: Accumulated Depreciation	(73,651)	(73,973)	(74,295)	(74,617)	(74,939)	(75,261)	(75,583)	(75,905)	(76,227)	(76,549)	(76,871)	(77,193)	(77,515)	
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)	$47,086	46,764	46,442	46,120	45,798	45,476	45,154	44,832	44,510	44,188	43,866	43,544	43,222	
6.	Average Net Investment		46,925	46,603	46,281	45,959	45,637	45,315	44,993	44,671	44,349	44,027	43,705	43,383	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		$252	$250	$249	$247	$245	$243	$242	$240	$238	$236	$235	$233	$2,910
	b. Debt Component Grossed Up For Taxes (C)		72	71	71	70	70	69	69	68	68	67	67	66	828
8.	Investment Expenses														
	a. Depreciation (D)		322	322	322	322	322	322	322	322	322	322	322	322	3,864
	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)		646	643	642	639	637	634	633	630	628	625	624	621	7,602
	a. Recoverable Costs Allocated to Energy		646	643	642	639	637	634	633	630	628	625	624	621	7,602
	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)		646	643	642	639	637	634	633	630	628	625	624	621	7,602
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)		$646	$643	$642	$639	$637	$634	$633	$630	$628	$625	$624	$621	$7,602

Notes:
(A) Applicable depreciable base for Big Bend; account 311.40
(B) Line 6 x 6.4435% x 1/12 (Jan-Dec). Based on ROE of 10.20%, with weighted income tax rate of 25.3450% (expansion factor of 1.33950)
(C) Line 6 x 1.8351% x 1/12 (Jan-Dec)
(D) Applicable depreciation rate is 3.2%
(E) Line 9a x Line 10
(F) Line 9b x Line 11

Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Projected Period Amount
January 2024 to December 2024

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		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other - AFUDC (excl from CWIP)		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	$28,490,542	$28,490,542	$28,490,542	$28,490,542	$28,490,542	$28,490,542	$28,490,542	$28,490,542	$28,490,542	$28,490,542	$28,490,542	$28,490,542	$28,490,542	
3.	Less: Accumulated Depreciation	(22,679,030)	(22,780,951)	(22,882,872)	(22,984,793)	(23,086,714)	(23,188,635)	(23,290,556)	(23,392,477)	(23,494,398)	(23,596,319)	(23,698,240)	(23,800,161)	(23,902,082)	
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)	$5,811,513	5,709,592	5,607,671	5,505,750	5,403,829	5,301,908	5,199,987	5,098,066	4,996,145	4,894,224	4,792,303	4,690,382	4,588,461	
6.	Average Net Investment		5,760,552	5,658,631	5,556,710	5,454,789	5,352,868	5,250,947	5,149,026	5,047,105	4,945,184	4,843,263	4,741,342	4,639,421	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		$30,932	$30,384	$29,837	$29,290	$28,743	$28,195	$27,648	$27,101	$26,554	$26,006	$25,459	$24,912	$335,061
	b. Debt Component Grossed Up For Taxes (C)		8,809	8,653	8,498	8,342	8,186	8,030	7,874	7,718	7,562	7,407	7,251	7,095	95,425
8.	Investment Expenses														
	a. Depreciation (D)		101,921	101,921	101,921	101,921	101,921	101,921	101,921	101,921	101,921	101,921	101,921	101,921	1,223,052
	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)		141,662	140,958	140,256	139,553	138,850	138,146	137,443	136,740	136,037	135,334	134,631	133,928	1,653,538
	a. Recoverable Costs Allocated to Energy		141,662	140,958	140,256	139,553	138,850	138,146	137,443	136,740	136,037	135,334	134,631	133,928	1,653,538
	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)		141,662	140,958	140,256	139,553	138,850	138,146	137,443	136,740	136,037	135,334	134,631	133,928	1,653,538
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)		$141,662	$140,958	$140,256	$139,553	$138,850	$138,146	$137,443	$136,740	$136,037	$135,334	$134,631	$133,928	$1,653,538

Notes:
(A) Applicable depreciable base for Big Bend; accounts 311.46 ($141,968), 312.46 ($28,341,531), and 315.46 ($7,043).
(B) Line 6 x 6.4435% x 1/12 (Jan-Dec). Based on ROE of 10.20%, with weighted income tax rate of 25.3450% (expansion factor of 1.33950)
(C) Line 6 x 1.8351% x 1/12 (Jan-Dec)
(D) Applicable depreciation rates is 2.9%, 4.3%, and 3.5%
(E) Line 9a x Line 10
(F) Line 9b x Line 11

Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Projected Period Amount
January 2024 to December 2024

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	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	$22,652,292	$22,652,292	$22,652,292	$22,652,292	$22,652,292	$22,652,292	$22,652,292	$22,652,292	$22,652,292	$22,652,292	$22,652,292	$22,652,292	$22,652,292	
3.	Less: Accumulated Depreciation	(12,458,632)	(12,516,894)	(12,575,156)	(12,633,418)	(12,691,680)	(12,749,942)	(12,808,204)	(12,866,466)	(12,924,728)	(12,982,990)	(13,041,252)	(13,099,514)	(13,157,776)	
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)	$10,193,660	10,135,398	10,077,136	10,018,874	9,960,612	9,902,350	9,844,088	9,785,826	9,727,564	9,669,302	9,611,040	9,552,778	9,494,516	
6.	Average Net Investment		10,164,529	10,106,267	10,048,005	9,989,743	9,931,481	9,873,219	9,814,957	9,756,695	9,698,433	9,640,171	9,581,909	9,523,647	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		$54,579	$54,266	$53,954	$53,641	$53,328	$53,015	$52,702	$52,389	$52,077	$51,764	$51,451	$51,138	$634,304
	b. Debt Component Grossed Up For Taxes (C)		15,544	15,455	15,366	15,277	15,188	15,099	15,010	14,920	14,831	14,742	14,653	14,564	180,649
8.	Investment Expenses														
	a. Depreciation (D)		58,262	58,262	58,262	58,262	58,262	58,262	58,262	58,262	58,262	58,262	58,262	58,262	699,144
	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)		128,385	127,983	127,582	127,180	126,778	126,376	125,974	125,571	125,170	124,768	124,366	123,964	1,514,097
	a. Recoverable Costs Allocated to Energy		128,385	127,983	127,582	127,180	126,778	126,376	125,974	125,571	125,170	124,768	124,366	123,964	1,514,097
	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)		128,385	127,983	127,582	127,180	126,778	126,376	125,974	125,571	125,170	124,768	124,366	123,964	1,514,097
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)		$128,385	$127,983	$127,582	$127,180	$126,778	$126,376	$125,974	$125,571	$125,170	$124,768	$124,366	$123,964	$1,514,097

Notes:
(A) Applicable depreciable base for Big Bend; accounts 312.45 ($21,855,886), 311.45 ($40,016), 316.40 ($71,401), 315.45 ($594,901), and 312.40 ($90,088).
(B) Line 6 x 6.4435% x 1/12 (Jan-Dec). Based on ROE of 10.20%, with weighted income tax rate of 25.3450% (expansion factor of 1.33950)
(C) Line 6 x 1.8351% x 1/12 (Jan-Dec)
(D) Applicable depreciation rate is 3.1%, 2.1%, 3.3%, 2.4%, and 4.6%
(E) Line 9a x Line 10
(F) Line 9b x Line 11

Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Projected Period Amount
January 2024 to December 2024

Return on Capital Investments, Depreciation and Taxes
For Project: Big Bend 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		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	$351,594	$351,594	$351,594	$351,594	$351,594	$351,594	$351,594	$351,594	$351,594	$351,594	$351,594	$351,594	$351,594	
3.	Less: Accumulated Depreciation	(183,703)	(184,553)	(185,403)	(186,253)	(187,103)	(187,953)	(188,803)	(189,653)	(190,503)	(191,353)	(192,203)	(193,053)	(193,903)	
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)	$167,891	167,041	166,191	165,341	164,491	163,641	162,791	161,941	161,091	160,241	159,391	158,541	157,691	
6.	Average Net Investment		167,466	166,616	165,766	164,916	164,066	163,216	162,366	161,516	160,666	159,816	158,966	158,116	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		$899	$895	$890	$886	$881	$876	$872	$867	$863	$858	$854	$849	$10,490
	b. Debt Component Grossed Up For Taxes (C)		256	255	253	252	251	250	248	247	246	244	243	242	2,987
8.	Investment Expenses														
	a. Depreciation (D)		850	850	850	850	850	850	850	850	850	850	850	850	10,200
	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)		2,005	2,000	1,993	1,988	1,982	1,976	1,970	1,964	1,959	1,952	1,947	1,941	23,677
	a. Recoverable Costs Allocated to Energy		2,005	2,000	1,993	1,988	1,982	1,976	1,970	1,964	1,959	1,952	1,947	1,941	23,677
	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)		2,005	2,000	1,993	1,988	1,982	1,976	1,970	1,964	1,959	1,952	1,947	1,941	23,677
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)		$2,005	$2,000	$1,993	$1,988	$1,982	$1,976	$1,970	$1,964	$1,959	$1,952	$1,947	$1,941	$23,677

Notes:
(A) Applicable depreciable base for Big Bend; accounts 315.44
(B) Line 6 x 6.4435% x 1/12 (Jan-Dec). Based on ROE of 10.20%, with weighted income tax rate of 25.3450% (expansion factor of 1.33950)
(C) Line 6 x 1.8351% x 1/12 (Jan-Dec)
(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
Calculation of the Projected Period Amount
January 2024 to December 2024

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	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	$1,561,473	$1,561,473	$1,561,473	$1,561,473	$1,561,473	$1,561,473	$1,561,473	$1,561,473	$1,561,473	$1,561,473	$1,561,473	$1,561,473	$1,561,473	
3.	Less: Accumulated Depreciation	(1,076,802)	(1,082,137)	(1,087,472)	(1,092,807)	(1,098,142)	(1,103,477)	(1,108,812)	(1,114,147)	(1,119,482)	(1,124,817)	(1,130,152)	(1,135,487)	(1,140,822)	
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)	$484,671	479,336	474,001	468,666	463,331	457,996	452,661	447,326	441,991	436,656	431,321	425,986	420,651	
6.	Average Net Investment		482,004	476,669	471,334	465,999	460,664	455,329	449,994	444,659	439,324	433,989	428,654	423,319	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		$2,588	$2,560	$2,531	$2,502	$2,474	$2,445	$2,416	$2,388	$2,359	$2,330	$2,302	$2,273	$29,168
	b. Debt Component Grossed Up For Taxes (C)		737	729	721	713	704	696	688	680	672	664	656	647	8,307
8.	Investment Expenses														
	a. Depreciation (D)		5,335	5,335	5,335	5,335	5,335	5,335	5,335	5,335	5,335	5,335	5,335	5,335	64,020
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		8,660	8,624	8,587	8,550	8,513	8,476	8,439	8,403	8,366	8,329	8,293	8,255	101,495
	a. Recoverable Costs Allocated to Energy		8,660	8,624	8,587	8,550	8,513	8,476	8,439	8,403	8,366	8,329	8,293	8,255	101,495
	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)		8,660	8,624	8,587	8,550	8,513	8,476	8,439	8,403	8,366	8,329	8,293	8,255	101,495
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$8,660	$8,624	$8,587	$8,550	$8,513	$8,476	$8,439	$8,403	$8,366	$8,329	$8,293	$8,255	$101,495

Notes:
(A) Applicable depreciable base for Polk; account 342.81
(B) Line 6 x 6.4435% x 1/12 (Jan-Dec). Based on ROE of 10.20%, with weighted income tax rate of 25.3450% (expansion factor of 1.33950)
(C) Line 6 x 1.8351% x 1/12 (Jan-Dec)
(D) Applicable depreciation rate is 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
Calculation of the Projected Period Amount
January 2024 to December 2024

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	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	$2,859,707	$2,859,707	$2,859,707	$2,859,707	$2,859,707	$2,859,707	$2,859,707	$2,859,707	$2,859,707	$2,859,707	$2,859,707	$2,859,707	$2,859,707	
3.	Less: Accumulated Depreciation	(1,389,510)	(1,397,374)	(1,405,238)	(1,413,102)	(1,420,966)	(1,428,830)	(1,436,694)	(1,444,558)	(1,452,422)	(1,460,286)	(1,468,150)	(1,476,014)	(1,483,878)	
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)	$1,470,197	1,462,333	1,454,469	1,446,605	1,438,741	1,430,877	1,423,013	1,415,149	1,407,285	1,399,421	1,391,557	1,383,693	1,375,829	
6.	Average Net Investment		1,466,265	1,458,401	1,450,537	1,442,673	1,434,809	1,426,945	1,419,081	1,411,217	1,403,353	1,395,489	1,387,625	1,379,761	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		$7,873	$7,831	$7,789	$7,747	$7,704	$7,662	$7,620	$7,578	$7,535	$7,493	$7,451	$7,409	$91,692
	b. Debt Component Grossed Up For Taxes (C)		2,242	2,230	2,218	2,206	2,194	2,182	2,170	2,158	2,146	2,134	2,122	2,110	26,112
8.	Investment Expenses														
	a. Depreciation (D)		7,864	7,864	7,864	7,864	7,864	7,864	7,864	7,864	7,864	7,864	7,864	7,864	94,368
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		17,979	17,925	17,871	17,817	17,762	17,708	17,654	17,600	17,545	17,491	17,437	17,383	212,172
	a. Recoverable Costs Allocated to Energy		17,979	17,925	17,871	17,817	17,762	17,708	17,654	17,600	17,545	17,491	17,437	17,383	212,172
	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)		17,979	17,925	17,871	17,817	17,762	17,708	17,654	17,600	17,545	17,491	17,437	17,383	212,172
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$17,979	$17,925	$17,871	$17,817	$17,762	$17,708	$17,654	$17,600	$17,545	$17,491	$17,437	$17,383	$212,172

Notes:
(A) Applicable depreciable base for Big Bend; account 312.44
(B) Line 6 x 6.4435% x 1/12 (Jan-Dec). Based on ROE of 10.20%, with weighted income tax rate of 25.3450% (expansion factor of 1.33950)
(C) Line 6 x 1.8351% x 1/12 (Jan-Dec)
(D) Applicable depreciation rate is 3.3%
(E) Line 9a x Line 10
(F) Line 9b x Line 11

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Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Projected Period Amount
January 2024 to December 2024

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	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	$71,184,773	$71,184,773	$71,184,773	$71,184,773	$71,184,773	$71,184,773	$71,184,773	$71,184,773	$71,184,773	$71,184,773	$71,184,773	$71,184,773	$71,184,773	
3.	Less: Accumulated Depreciation	(36,135,004)	(36,328,574)	(36,522,144)	(36,715,714)	(36,909,284)	(37,102,854)	(37,296,424)	(37,489,994)	(37,683,564)	(37,877,134)	(38,070,704)	(38,264,274)	(38,457,844)	
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)	$35,049,769	34,856,199	34,662,629	34,469,059	34,275,489	34,081,919	33,888,349	33,694,779	33,501,209	33,307,639	33,114,069	32,920,499	32,726,929	
6.	Average Net Investment		34,952,984	34,759,414	34,565,844	34,372,274	34,178,704	33,985,134	33,791,564	33,597,994	33,404,424	33,210,854	33,017,284	32,823,714	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		$187,683	$186,644	$185,604	$184,565	$183,525	$182,486	$181,447	$180,407	$179,368	$178,328	$177,289	$176,250	$2,183,596
	b. Debt Component Grossed Up For Taxes (C)		53,452	53,156	52,860	52,564	52,268	51,972	51,676	51,380	51,084	50,788	50,492	50,196	621,888
8.	Investment Expenses														
	a. Depreciation (D)		193,570	193,570	193,570	193,570	193,570	193,570	193,570	193,570	193,570	193,570	193,570	193,570	2,322,840
	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)		434,705	433,370	432,034	430,699	429,363	428,028	426,693	425,357	424,022	422,686	421,351	420,016	5,128,324
	a. Recoverable Costs Allocated to Energy		434,705	433,370	432,034	430,699	429,363	428,028	426,693	425,357	424,022	422,686	421,351	420,016	5,128,324
	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)		434,705	433,370	432,034	430,699	429,363	428,028	426,693	425,357	424,022	422,686	421,351	420,016	5,128,324
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)		$434,705	$433,370	$432,034	$430,699	$429,363	$428,028	$426,693	$425,357	$424,022	$422,686	$421,351	$420,016	$5,128,324

Notes:
(A) Applicable depreciable base for Big Bend; accounts 311.54 ($16,857,250), 312.54 ($38,772,776), 315.54 ($10,642,027), 316.54 ($687,934), 315.40 ($558,103), and 312.44 ($3,666,683).
(B) Line 6 x 6.4435% x 1/12 (Jan-Dec). Based on ROE of 10.20%, with weighted income tax rate of 25.3450% (expansion factor of 1.33950)
(C) Line 6 x 1.8351% x 1/12 (Jan-Dec)
(D) Applicable depreciation rate is 2.8%, 3.6%, 2.8%, 2.4%, 3.5%, and 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
Calculation of the Projected Period Amount
January 2024 to December 2024

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	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	$24,467,806	$24,467,806	$24,467,806	$24,467,806	$24,467,806	$24,467,806	$24,467,806	$24,467,806	$24,467,806	$24,467,806	$24,467,806	$24,467,806	$24,467,806	
3.	Less: Accumulated Depreciation	(8,595,697)	(8,659,149)	(8,722,601)	(8,786,053)	(8,849,505)	(8,912,957)	(8,976,409)	(9,039,861)	(9,103,313)	(9,166,765)	(9,230,217)	(9,293,669)	(9,357,121)	
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)	$15,872,109	15,808,657	15,745,205	15,681,753	15,618,301	15,554,849	15,491,397	15,427,945	15,364,493	15,301,041	15,237,589	15,174,137	15,110,685	
6.	Average Net Investment		15,840,383	15,776,931	15,713,479	15,650,027	15,586,575	15,523,123	15,459,671	15,396,219	15,332,767	15,269,315	15,205,863	15,142,411	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		$85,056	$84,716	$84,375	$84,034	$83,693	$83,353	$83,012	$82,671	$82,331	$81,990	$81,649	$81,308	$998,188
	b. Debt Component Grossed Up For Taxes (C)		24,224	24,127	24,030	23,933	23,836	23,739	23,642	23,545	23,448	23,351	23,254	23,157	284,286
8.	Investment Expenses														
	a. Depreciation (D)		63,452	63,452	63,452	63,452	63,452	63,452	63,452	63,452	63,452	63,452	63,452	63,452	761,424
	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)		172,732	172,295	171,857	171,419	170,981	170,544	170,106	169,668	169,231	168,793	168,355	167,917	2,043,898
	a. Recoverable Costs Allocated to Energy		172,732	172,295	171,857	171,419	170,981	170,544	170,106	169,668	169,231	168,793	168,355	167,917	2,043,898
	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)		172,732	172,295	171,857	171,419	170,981	170,544	170,106	169,668	169,231	168,793	168,355	167,917	2,043,898
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)		$172,732	$172,295	$171,857	$171,419	$170,981	$170,544	$170,106	$169,668	$169,231	$168,793	$168,355	$167,917	$2,043,898

Notes:
(A) Applicable depreciable base for Big Bend; accounts 312.45 ($23,011,597) and 312.44 ($1,456,209).
(B) Line 6 x 6.4435% x 1/12 (Jan-Dec). Based on ROE of 10.20%, with weighted income tax rate of 25.3450% (expansion factor of 1.33950)
(C) Line 6 x 1.8351% x 1/12 (Jan-Dec)
(D) Applicable depreciation rate is 3.1% and 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
Calculation of the Projected Period Amount
January 2024 to December 2024

Return on Capital Investments, Depreciation and Taxes
For Project: Mercury Air Toxics 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		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other - AFUDC (excl from CWIP)		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	$7,064,224	7,064,224	7,064,224	7,064,224	7,064,224	7,064,224	7,064,224	7,064,224	7,064,224	7,064,224	7,064,224	7,064,224	7,064,224	
3.	Less: Accumulated Depreciation	(2,271,125)	(2,290,738)	(2,310,351)	(2,329,964)	(2,349,577)	(2,369,190)	(2,388,803)	(2,408,416)	(2,428,029)	(2,447,642)	(2,467,255)	(2,486,868)	(2,506,481)	
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)	$4,793,099	4,773,486	4,753,873	4,734,260	4,714,647	4,695,034	4,675,421	4,655,808	4,636,195	4,616,582	4,596,969	4,577,356	4,557,743	
6.	Average Net Investment		4,783,292	4,763,679	4,744,066	4,724,453	4,704,840	4,685,227	4,665,614	4,646,001	4,626,388	4,606,775	4,587,162	4,567,549	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		$25,684	$25,579	$25,474	$25,368	$25,263	$25,158	$25,052	$24,947	$24,842	$24,736	$24,631	$24,526	$301,260
	b. Debt Component Grossed Up For Taxes (C)		7,315	7,285	7,255	7,225	7,195	7,165	7,135	7,105	7,075	7,045	7,015	6,985	85,800
8.	Investment Expenses														
	a. Depreciation (D)		19,613	19,613	19,613	19,613	19,613	19,613	19,613	19,613	19,613	19,613	19,613	19,613	235,356
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		52,612	52,477	52,342	52,206	52,071	51,936	51,800	51,665	51,530	51,394	51,259	51,124	622,416
	a. Recoverable Costs Allocated to Energy		52,612	52,477	52,342	52,206	52,071	51,936	51,800	51,665	51,530	51,394	51,259	51,124	622,416
	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)		52,612	52,477	52,342	52,206	52,071	51,936	51,800	51,665	51,530	51,394	51,259	51,124	622,416
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)		$52,612	$52,477	$52,342	$52,206	$52,071	$51,936	$51,800	$51,665	$51,530	$51,394	$51,259	$51,124	$622,416

Notes:

(A) Applicable depreciable base for Big Bend and Polk; accounts 312.44 ($3,427,481), 341.80 ($26,150), 315.40 ($1,226,949), 312.45 ($2,053,017), 315.44 ($16,035), 315.45 ($53,832), 311.40 ($13,216), 345.81 ($2,232), 312.54 ($210,295), and 395.00 ($35,018).
(B) Line 6 x 6.4435% x 1/12 (Jan-Dec). Based on ROE of 10.20%, with weighted income tax rate of 25.3450% (expansion factor of 1.33950)
(C) Line 6 x 1.8351% x 1/12 (Jan-Dec)
(D) Applicable depreciation rate is 3.3%, 3.1%, 3.5%, 3.1%, 2.9%, 2.4%, 3.2%, 3.3%, 3.6%, and 14.3%
(E) Line 9a x Line 10
(F) Line 9b x Line 11

Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Projected Period Amount
January 2024 to December 2024

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	0
	c. Auction Proceeds/Other		0	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	(34,138)	(34,133)	(34,133)	(34,133)	(34,128)	(34,128)	(34,128)	(34,123)	(34,123)	(34,123)	(34,118)	(34,118)	(34,118)	
3.	Total Working Capital Balance	($34,138)	(34,133)	(34,133)	(34,133)	(34,128)	(34,128)	(34,128)	(34,123)	(34,123)	(34,123)	(34,118)	(34,118)	(34,118)	
4.	Average Net Working Capital Balance		($34,136)	($34,133)	($34,133)	($34,131)	($34,128)	($34,128)	($34,126)	($34,123)	($34,123)	($34,121)	($34,118)	($34,118)	
5.	Return on Average Net Working Capital Balance														
	a. Equity Component Grossed Up For Taxes (A)		(183)	(183)	(183)	(183)	(183)	(183)	(183)	(183)	(183)	(183)	(183)	(183)	(2,196)
	b. Debt Component Grossed Up For Taxes (B)		(52)	(52)	(52)	(52)	(52)	(52)	(52)	(52)	(52)	(52)	(52)	(52)	(624)
6.	Total Return Component		(235)	(235)	(235)	(235)	(235)	(235)	(235)	(235)	(235)	(235)	(235)	(235)	(2,820)
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		(4)	1	1	(4)	1	1	(4)	1	1	(4)	1	1	(7)
8.	Net Expenses (D)		(4)	1	1	(4)	1	1	(4)	1	1	(4)	1	1	(7)
9.	Total System Recoverable Expenses (Lines 6 + 8)		(239)	(234)	(234)	(239)	(234)	(234)	(239)	(234)	(234)	(239)	(234)	(234)	(2,827)
	a. Recoverable Costs Allocated to Energy		(239)	(234)	(234)	(239)	(234)	(234)	(239)	(234)	(234)	(239)	(234)	(234)	(2,827)
	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)		(239)	(234)	(234)	(239)	(234)	(234)	(239)	(234)	(234)	(239)	(234)	(234)	(2,828)
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)		($239)	($234)	($234)	($239)	($234)	($234)	($239)	($234)	($234)	($239)	($234)	($234)	($2,828)

Notes:
(A) Line 6 x 6.4435% x 1/12 (Jan-Dec). Based on ROE of 10.20%, with weighted income tax rate of 25.3450% (expansion factor of 1.33950)
(B) Line 6 x 1.8351% x 1/12 (Jan-Dec)
(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

Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Projected Period Amount
January 2024 to December 2024

Return on Capital Investments, Depreciation and Taxes
For Project: Big Bend 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	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other - AFUDC (excl from CWIP)		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	$21,467,359	21,467,359	21,467,359	21,467,359	21,467,359	21,467,359	21,467,359	21,467,359	21,467,359	21,467,359	21,467,359	21,467,359	21,467,359	
3.	Less: Accumulated Depreciation	(5,773,875)	(5,831,121)	(5,888,367)	(5,945,613)	(6,002,859)	(6,060,105)	(6,117,351)	(6,174,597)	(6,231,843)	(6,289,089)	(6,346,335)	(6,403,581)	(6,460,827)	
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)	$15,693,484	15,636,238	15,578,992	15,521,746	15,464,500	15,407,254	15,350,008	15,292,762	15,235,516	15,178,270	15,121,024	15,063,778	15,006,532	
6.	Average Net Investment		15,664,861	15,607,615	15,550,369	15,493,123	15,435,877	15,378,631	15,321,385	15,264,139	15,206,893	15,149,647	15,092,401	15,035,155	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		$84,114	$83,806	$83,499	$83,192	$82,884	$82,577	$82,269	$81,962	$81,655	$81,347	$81,040	$80,733	$989,078
	b. Debt Component Grossed Up For Taxes (C)		23,955	23,868	23,780	23,693	23,605	23,518	23,430	23,343	23,255	23,168	23,080	22,993	281,688
8.	Investment Expenses														
	a. Depreciation (D)		57,246	57,246	57,246	57,246	57,246	57,246	57,246	57,246	57,246	57,246	57,246	57,246	686,952
	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)		165,315	164,920	164,525	164,131	163,735	163,341	162,945	162,551	162,156	161,761	161,366	160,972	1,957,718
	a. Recoverable Costs Allocated to Energy		165,315	164,920	164,525	164,131	163,735	163,341	162,945	162,551	162,156	161,761	161,366	160,972	1,957,718
	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)		165,315	164,920	164,525	164,131	163,735	163,341	162,945	162,551	162,156	161,761	161,366	160,972	1,957,718
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)		$165,315	$164,920	$164,525	$164,131	$163,735	$163,341	$162,945	$162,551	$162,156	$161,761	$161,366	$160,972	$1,957,718

Notes:

(A) Applicable depreciable base for Big Bend; accounts 311.40
(B) Line 6 x 6.4435% x 1/12 (Jan-Dec). Based on ROE of 10.20%, with weighted income tax rate of 25.3450% (expansion factor of 1.33950)
(C) Line 6 x 1.8351% x 1/12 (Jan-Dec)
(D) Applicable depreciation rate is 3.2%
(E) Line 9a x Line 10
(F) Line 9b x Line 11

Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Projected Period Amount
January 2024 to December 2024

Return on Capital Investments, Depreciation and Taxes
For Project: Big Bend Coal Combustion Residual Rule (CCR Rule)
(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		$10,580	$9,659	$6,062	$3,525	$3,685	$118,104	$168,854	$161,513	$204,615	$3,685	$3,364	$3,525	$697,171
	b. Clearings to Plant		10,580	9,659	6,062	3,525	3,685	118,104	168,854	161,513	204,615	3,685	3,364	3,525	697,171
	c. Retirements		0	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	0
2.	Plant-in-Service/Depreciation Base (A)	$4,037,367	4,047,947	4,057,606	4,063,668	4,067,193	4,070,878	4,188,982	4,357,836	4,519,349	4,723,964	4,727,649	4,731,013	4,734,538	
3.	Less: Accumulated Depreciation	(398,364)	(410,141)	(421,945)	(433,774)	(445,619)	(457,473)	(469,336)	(481,504)	(494,109)	(507,131)	(520,681)	(534,241)	(547,810)	
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)	$3,639,003	3,637,806	3,635,661	3,629,894	3,621,574	3,613,405	3,719,646	3,876,332	4,025,240	4,216,833	4,206,968	4,196,772	4,186,728	
6.	Average Net Investment		3,638,405	3,636,734	3,632,778	3,625,734	3,617,490	3,666,526	3,797,989	3,950,786	4,121,037	4,211,901	4,201,870	4,191,750	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		$19,537	$19,528	$19,507	$19,469	$19,424	$19,688	$20,394	$21,214	$22,128	$22,616	$22,562	$22,508	$248,575
	b. Debt Component Grossed Up For Taxes (C)		5,564	5,561	5,555	5,545	5,532	5,607	5,808	6,042	6,302	6,441	6,426	6,410	70,793
8.	Investment Expenses														
	a. Depreciation (D)		11,777	11,804	11,829	11,845	11,854	11,863	12,168	12,605	13,022	13,550	13,560	13,569	149,446
	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)		36,878	36,893	36,891	36,859	36,810	37,158	38,370	39,861	41,452	42,607	42,548	42,487	468,814
	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		36,878	36,893	36,891	36,859	36,810	37,158	38,370	39,861	41,452	42,607	42,548	42,487	468,814
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)		36,878	36,893	36,891	36,859	36,810	37,158	38,370	39,861	41,452	42,607	42,548	42,487	468,814
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$36,878	$36,893	$36,891	$36,859	$36,810	$37,158	$38,370	$39,861	$41,452	$42,607	$42,548	$42,487	$468,814

Notes:
(A) Applicable depreciable base for Big Bend; accounts 311.40 ($2,464,676), 312.44 ($668,735), 312.40 ($824,727), and 312.45 ($776,401)
(B) Line 6 x 6.4435% x 1/12 (Jan-Dec). Based on ROE of 10.20%, with weighted income tax rate of 25.3450% (expansion factor of 1.33950)
(C) Line 6 x 1.8351% x 1/12 (Jan-Dec)
(D) Applicable depreciation rate is 3.2%, 3.3%, 4.6%, and 3.1%
(E) Line 9a x Line 10
(F) Line 9b x Line 11

Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Projected Period Amount
January 2024 to December 2024

Return on Capital Investments, Depreciation and Taxes
For Project: Coal Combustion Residuals (CCR Rule - Phase II)
(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	0
	c. Retirements		0	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	0
2.	Plant-in-Service/Depreciation Base (A)	$1,308,034	1,308,034	1,308,034	1,308,034	1,308,034	1,308,034	1,308,034	1,308,034	1,308,034	1,308,034	1,308,034	1,308,034	1,308,034	
3.	Less: Accumulated Depreciation	(35,207)	(37,278)	(39,349)	(41,420)	(43,491)	(45,562)	(47,633)	(49,704)	(51,775)	(53,846)	(55,917)	(57,988)	(60,059)	
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)	$1,272,827	1,270,756	1,268,685	1,266,614	1,264,543	1,262,472	1,260,401	1,258,330	1,256,259	1,254,188	1,252,117	1,250,046	1,247,975	
6.	Average Net Investment		1,271,792	1,269,721	1,267,650	1,265,579	1,263,508	1,261,437	1,259,366	1,257,295	1,255,224	1,253,153	1,251,082	1,249,011	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		$6,829	$6,818	$6,807	$6,796	$6,785	$6,773	$6,762	$6,751	$6,740	$6,729	$6,718	$6,707	$81,215
	b. Debt Component Grossed Up For Taxes (C)		1,945	1,942	1,939	1,935	1,932	1,929	1,926	1,923	1,920	1,916	1,913	1,910	23,130
8.	Investment Expenses														
	a. Depreciation (D)		2,071	2,071	2,071	2,071	2,071	2,071	2,071	2,071	2,071	2,071	2,071	2,071	24,852
	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)		10,845	10,831	10,817	10,802	10,788	10,773	10,759	10,745	10,731	10,716	10,702	10,688	129,197
	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		10,845	10,831	10,817	10,802	10,788	10,773	10,759	10,745	10,731	10,716	10,702	10,688	129,197
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)		10,845	10,831	10,817	10,802	10,788	10,773	10,759	10,745	10,731	10,716	10,702	10,688	129,197
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$10,845	$10,831	$10,817	$10,802	$10,788	$10,773	$10,759	$10,745	$10,731	$10,716	$10,702	$10,688	$129,197

Notes:
(A) Applicable depreciable base for Big Bend; accounts 311.44
(B) Line 6 x 6.4435% x 1/12 (Jan-Dec). Based on ROE of 10.20%, with weighted income tax rate of 25.3450% (expansion factor of 1.33950)
(C) Line 6 x 1.8351% x 1/12 (Jan-Dec)
(D) Applicable depreciation rate is 1.9%
(E) Line 9a x Line 10
(F) Line 9b x Line 11

Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Projected Period Amount
January 2024 to December 2024

Return on Capital Investments, Depreciation and Taxes
For Project: Big Bend ELG Compliance
(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		$32,266	$29,460	$29,460	$4,559	$0	$0	$0	$0	$0	$0	$0	$0	$95,745
	b. Clearings to Plant		32,266	29,460	29,460	4,559	0	0	0	0	0	0	0	0	95,745
	c. Retirements		0	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	0
2.	Plant-in-Service/Depreciation Base (A)	$26,640,846	26,673,112	26,702,572	26,732,032	26,736,591	26,736,591	26,736,591	26,736,591	26,736,591	26,736,591	26,736,591	26,736,591	26,736,591	
3.	Less: Accumulated Depreciation	(3,240)	(105,363)	(207,610)	(309,970)	(412,443)	(514,933)	(617,423)	(719,913)	(822,403)	(924,893)	(1,027,383)	(1,129,873)	(1,232,363)	
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)	$26,637,606	26,567,749	26,494,962	26,422,062	26,324,148	26,221,658	26,119,168	26,016,678	25,914,188	25,811,698	25,709,208	25,606,718	25,504,228	
6.	Average Net Investment		26,602,678	26,531,356	26,458,512	26,373,105	26,272,903	26,170,413	26,067,923	25,965,433	25,862,943	25,760,453	25,657,963	25,555,473	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		$142,845	$142,462	$142,071	$141,613	$141,075	$140,524	$139,974	$139,424	$138,873	$138,323	$137,773	$137,222	$1,682,179
	b. Debt Component Grossed Up For Taxes (C)		40,682	40,573	40,462	40,331	40,178	40,021	39,864	39,708	39,551	39,394	39,237	39,081	479,082
8.	Investment Expenses														
	a. Depreciation (D)		102,123	102,247	102,360	102,473	102,490	102,490	102,490	102,490	102,490	102,490	102,490	102,490	1,229,123
	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)		285,650	285,282	284,893	284,417	283,743	283,035	282,328	281,622	280,914	280,207	279,500	278,793	3,390,384
	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		285,650	285,282	284,893	284,417	283,743	283,035	282,328	281,622	280,914	280,207	279,500	278,793	3,390,384
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)		285,650	285,282	284,893	284,417	283,743	283,035	282,328	281,622	280,914	280,207	279,500	278,793	3,390,384
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$285,650	$285,282	$284,893	$284,417	$283,743	$283,035	$282,328	$281,622	$280,914	$280,207	$279,500	$278,793	$3,390,384

Notes:
(A) Applicable depreciable base for Big Bend; accounts 312.40
(B) Line 6 x 6.4435% x 1/12 (Jan-Dec). Based on ROE of 10.20%, with weighted income tax rate of 25.3450% (expansion factor of 1.33950)
(C) Line 6 x 1.8351% x 1/12 (Jan-Dec)
(D) Applicable depreciation rate is 4.6%
(E) Line 9a x Line 10
(F) Line 9b x Line 11

Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Projected Period Amount
January 2024 to December 2024

Return on Capital Investments, Depreciation and Taxes
For Project: Big Bend Unit 1 Section 316(b) Impingement Mortality
(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	0
	c. Retirements		0	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	0
2.	Plant-in-Service/Depreciation Base (A)	$11,883,611	11,883,611	11,883,611	11,883,611	11,883,611	11,883,611	11,883,611	11,883,611	11,883,611	11,883,611	11,883,611	11,883,611	11,883,611	
3.	Less: Accumulated Depreciation	(409,986)	(455,540)	(501,094)	(546,648)	(592,202)	(637,756)	(683,310)	(728,864)	(774,418)	(819,972)	(865,526)	(911,080)	(956,634)	
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)	$11,473,625	11,428,071	11,382,517	11,336,963	11,291,409	11,245,855	11,200,301	11,154,747	11,109,193	11,063,639	11,018,085	10,972,531	10,926,977	
6.	Average Net Investment		11,450,848	11,405,294	11,359,740	11,314,186	11,268,632	11,223,078	11,177,524	11,131,970	11,086,416	11,040,862	10,995,308	10,949,754	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		$61,486	$61,242	$60,997	$60,752	$60,508	$60,263	$60,019	$59,774	$59,529	$59,285	$59,040	$58,796	$721,691
	b. Debt Component Grossed Up For Taxes (C)		17,511	17,442	17,372	17,302	17,233	17,163	17,093	17,024	16,954	16,884	16,815	16,745	205,538
8.	Investment Expenses														
	a. Depreciation (D)		45,554	45,554	45,554	45,554	45,554	45,554	45,554	45,554	45,554	45,554	45,554	45,554	546,648
	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)		124,551	124,238	123,923	123,608	123,295	122,980	122,666	122,352	122,037	121,723	121,409	121,095	1,473,877
	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		124,551	124,238	123,923	123,608	123,295	122,980	122,666	122,352	122,037	121,723	121,409	121,095	1,473,877
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)		124,551	124,238	123,923	123,608	123,295	122,980	122,666	122,352	122,037	121,723	121,409	121,095	1,473,877
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$124,551	$124,238	$123,923	$123,608	$123,295	$122,980	$122,666	$122,352	$122,037	$121,723	$121,409	$121,095	$1,473,877

Notes:
(A) Applicable depreciable base for Big Bend; accounts 312.40
(B) Line 6 x 6.4435% x 1/12 (Jan-Dec). Based on ROE of 10.20%, with weighted income tax rate of 25.3450% (expansion factor of 1.33950)
(C) Line 6 x 1.8351% x 1/12 (Jan-Dec)
(D) Applicable depreciation rate is 4.6%
(E) Line 9a x Line 10
(F) Line 9b x Line 11

Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Projected Period Amount
January 2024 to December 2024

Return on Capital Investments, Depreciation and Taxes
For Project: Bayside 316(b) Compliance
(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		$255,814	$134,142	$272,094	$305,654	$229,880	$332,041	$0	$0	$0	$0	$0	$0	$1,529,625
	b. Clearings to Plant		0	0	14,771,892	305,654	229,880	332,041	0	0	0	0	0	0	15,639,467
	c. Retirements		0	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	0
2.	Plant-in-Service/Depreciation Base (A)	$0	0	0	14,771,892	15,077,546	15,307,426	15,639,467	15,639,467	15,639,467	15,639,467	15,639,467	15,639,467	15,639,467	
3.	Less: Accumulated Depreciation	0	0	0	0	(67,705)	(136,810)	(206,969)	(278,650)	(350,331)	(422,012)	(493,693)	(565,374)	(637,055)	
4.	CWIP - Non-Interest Bearing	14,109,842	14,365,656	14,499,798	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	$14,109,842	14,365,656	14,499,798	14,771,892	15,009,841	15,170,616	15,432,498	15,360,817	15,289,136	15,217,455	15,145,774	15,074,093	15,002,412	
6.	Average Net Investment		14,237,749	14,432,727	14,635,845	14,890,866	15,090,228	15,301,557	15,396,657	15,324,976	15,253,295	15,181,614	15,109,933	15,038,252	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		$76,451	$77,498	$78,588	$79,958	$81,028	$82,163	$82,674	$82,289	$81,904	$81,519	$81,134	$80,749	$965,955
	b. Debt Component Grossed Up For Taxes (C)		21,773	22,071	22,382	22,772	23,077	23,400	23,545	23,436	23,326	23,216	23,107	22,997	275,102
8.	Investment Expenses														
	a. Depreciation (D)		0	0	0	67,705	69,105	70,159	71,681	71,681	71,681	71,681	71,681	71,681	637,055
	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)		98,224	99,569	100,970	170,435	173,210	175,722	177,900	177,406	176,911	176,416	175,922	175,427	1,878,112
	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		98,224	99,569	100,970	170,435	173,210	175,722	177,900	177,406	176,911	176,416	175,922	175,427	1,878,112
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)		98,224	99,569	100,970	170,435	173,210	175,722	177,900	177,406	176,911	176,416	175,922	175,427	1,878,112
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$98,224	$99,569	$100,970	$170,435	$173,210	$175,722	$177,900	$177,406	$176,911	$176,416	$175,922	$175,427	$1,878,112

Notes:
(A) Applicable depreciable base for Big Bend; accounts 343.30
(B) Line 6 x 6.4435% x 1/12 (Jan-Dec). Based on ROE of 10.20%, with weighted income tax rate of 25.3450% (expansion factor of 1.33950)
(C) Line 6 x 1.8351% x 1/12 (Jan-Dec)
(D) Applicable depreciation rate is 5.5%
(E) Line 9a x Line 10
(F) Line 9b x Line 11

Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Projected Period Amount
January 2024 to December 2024

Return on Capital Investments, Depreciation and Taxes
For Project: Big Bend NESHAP Subpart YYYY Compliance
(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	0
	c. Retirements		0	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	0
2.	Plant-in-Service/Depreciation Base (A)	$503,214	503,214	503,214	503,214	503,214	503,214	503,214	503,214	503,214	503,214	503,214	503,214	503,214	
3.	Less: Accumulated Depreciation	(16,233)	(17,533)	(18,833)	(20,133)	(21,433)	(22,733)	(24,033)	(25,333)	(26,633)	(27,933)	(29,233)	(30,533)	(31,833)	
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)	$486,981	485,681	484,381	483,081	481,781	480,481	479,181	477,881	476,581	475,281	473,981	472,681	471,381	
6.	Average Net Investment		486,331	485,031	483,731	482,431	481,131	479,831	478,531	477,231	475,931	474,631	473,331	472,031	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		$2,611	$2,604	$2,597	$2,590	$2,583	$2,576	$2,570	$2,563	$2,556	$2,549	$2,542	$2,535	$30,876
	b. Debt Component Grossed Up For Taxes (C)		744	742	740	738	736	734	732	730	728	726	724	722	8,796
8.	Investment Expenses														
	a. Depreciation (D)		1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	15,600
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		4,655	4,646	4,637	4,628	4,619	4,610	4,602	4,593	4,584	4,575	4,566	4,557	55,272
	a. Recoverable Costs Allocated to Energy		4,655	4,646	4,637	4,628	4,619	4,610	4,602	4,593	4,584	4,575	4,566	4,557	55,272
	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)		4,655	4,646	4,637	4,628	4,619	4,610	4,602	4,593	4,584	4,575	4,566	4,557	55,272
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)		$4,655	$4,646	$4,637	$4,628	$4,619	$4,610	$4,602	$4,593	$4,584	$4,575	$4,566	$4,557	$55,272

Notes:
(A) Applicable depreciable base for Big Bend; accounts 343.44
(B) Line 6 x 6.4435% x 1/12 (Jan-Dec). Based on ROE of 10.20%, with weighted income tax rate of 25.3450% (expansion factor of 1.33950)
(C) Line 6 x 1.8351% x 1/12 (Jan-Dec)
(D) Applicable depreciation rate is 3.1%
(E) Line 9a x Line 10
(F) Line 9b x Line 11

Tampa Electric Company
Environmental Cost Recovery Clause
January 2024 through December 2024
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 2023 through December 2023, is $953,803 compared to the original projection of $940,019.

The actual/estimated O&M expense for the period January 2023 through December 2023 is $0 and did not vary from the original projection.

Progress Summary: This project was approved by the Commission in Docket No. 19960688-EI, Order No. PSC-1996-1048-FOF-EI, issued August 14, 1996. The project is complete and in service.

Projections: The estimated depreciation plus return for the period January 2024 through December 2024 is $910,981.

There are not any projected O&M costs for the period January 2024 through December 2024.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2024 through December 2024
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 2023 through December 2023 is $199,374 compared to the original projection of $39,473. The variance is due to the accelerated depreciation associated with the retired asset.

Progress Summary: This project was approved by the Commission in Docket No. 19960688-EI, Order No. PSC-1996-1048-FOF-EI, issued August 14, 1996. The project is complete and in service.

Projections: There is no projected depreciation or return for the period January 2024 through December 2024 as the asset will be fully recovered at the end of 2023.

Tampa Electric Company
Environmental Cost Recovery Clause
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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 was 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.

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2023 through December 2023 is $1,762,643 compared to the original projection of $1,748,578.

The actual/estimated O&M expense for the period January 2023 through December 2023 is $0 and did not vary from the original projection.

Progress Summary: This project was approved by the Commission in Docket No. 19980693-EI, Order No. PSC-1999-0075-FOF-EI, issued January 11, 1999. The project is complete and in service.

Projections: The estimated depreciation plus return for the period January 2024 through December 2024 is $1,653,538.

There are not any O&M costs projected for the period January 2024 through December 2024.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2024 through December 2024
Description and Progress Report for
Environmental Compliance Activities and Projects

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 EPA the authority to request the collection of information necessary for it to study whether it is appropriate and necessary to develop performance of 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 2023 through December 2023 is $7,979 compared to the original projection of $7,874.

Progress Summary: This project was approved by the Commission in Docket No. 19990976-EI, Order No. PSC-1999-2103-PAA-EI, issued October 25, 1999. The project was placed in service in December 1999 and completed in May 2000.

Projections: The estimated depreciation plus return for the period January 2024 through December 2024 is $7,602.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2024 through December 2024
Description and Progress Report for
Environmental Compliance Activities and Projects

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 performed.

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2023 through December 2023 is $1,584,838 compared to the original projection of $1,561,781.

Progress Summary: This project was approved by the Commission in Docket No. 20000685-EI, Order No. PSC-2000-1906-PAA-EI, issued October 18, 2000. The project is complete and in service.

Projections: The estimated depreciation plus return for the period January 2024 through December 2024 is $1,514,097.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2024 through December 2024
Description and Progress Report for
Environmental Compliance Activities and Projects

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 identified improvements that were 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 incurred costs associated with the recommendations of the BOP study and the BACT analysis in 2001 and continues to make O&M and capital expenditures.

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2023 through December 2023 is $24,731 compared to the original projection of $24,354.

The actual/estimated O&M costs for the period January 2023 through December 2023 are $304,002 compared to the original projection of $240,000. This variance is largely due to an increase in CEM maintenance contract costs.

Progress Summary: This project was approved by the Commission in Docket No. 20001186-EI, Order No. PSC-2000-2104-PAA-EI, issued November 6, 2000. The project is complete and in service.

Projections: The estimated depreciation plus return for the period January 2024 through December 2024 is $23,677.

The estimated O&M costs for the period January 2024 through December 2024 are $312,000.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2024 through December 2024
Description and Progress Report for
Environmental Compliance Activities and Projects

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 2023 through December 2023 is ($2,862) compared to the original projection of ($2,796).

The actual/estimated O&M costs for the period January 2023 through December 2023 are ($62) compared to the original projection of ($10). The variance is due to fewer cogeneration purchases than projected, the application of a lower SO_2 emission allowance rate than originally projected, and an SO_2 emission allowance gain of $53.40 that was not anticipated.

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

Project Projections: The estimated return on average net working capital for the period January 2024 through December 2024 is ($2,820).

The estimated O&M costs for the period January 2024 through December 2024 are ($7).

Tampa Electric Company
Environmental Cost Recovery Clause
January 2024 through December 2024
Description and Progress Report for
Environmental Compliance Activities and Projects

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, Polk, and Bayside Stations are affected by this rule.

Project Accomplishments:

Fiscal Expenditures: The actual/estimated O&M expense for the period January 2023 through December 2023 is $34,589 compared to the original projection of $34,500.

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

Projections: The estimated O&M costs for the period January 2024 through December 2024 are $34,500.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2024 through December 2024
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Gannon Thermal Discharge Study

Project Description:

This project was 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 was 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 within the primary area of study. The project had two facets: 1) developing a plan of study and identified the thermal plume, and 2) implemented 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 2023 through December 2023 is $0 and did not vary from the original projection.

Progress Summary: This project was approved by the Commission in Docket No. 20010593-EI, Order No. PSC-2001-1847-PAA-EI on September 4, 2001. The project is complete and in service.

Projections: There are not any O&M costs projected for the period January 2024 through December 2024.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2024 through December 2024
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Polk NO_x Emissions Reduction

Project Description:

This project was 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 consisted 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 2023 through December 2023 is $107,427 compared to the original projection of $106,294.

The actual/estimated O&M expense for the period January 2023 through December 2023 is $0 and did not vary from the original projection.

Progress Summary: This project was approved by the Commission in Docket No. 20020726-EI, Order No. PSC-2002-1445-PAA-EI on October 21, 2002. The project is complete and in service.

Project Projections: The estimated depreciation plus return for the period January 2024 through December 2024 is $101,495.

There are not any O&M costs projected for the period of January 2024 through December 2024.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2024 through December 2024
Description and Progress Report for
Environmental Compliance Activities and Projects

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 was designed to capture the cost of consumable goods necessary to operate the SCR systems.

Project Accomplishments:

Fiscal Expenditures: The actual/estimated O&M costs for the period January 2023 through December 2023 are $262,538 compared to the original projection of $294,600. The variance is due to Bayside Station generation being less than originally projected, leading to the need for fewer consumables.

Progress Summary: This project was approved by the Commission in Docket No. 20021255-EI, Order No. PSC-2003-0469-PAA-EI, issued April 4, 2003. Annual O&M expenses will continue to be incurred.

Projections: The estimated O&M costs for the period January 2024 through December 2024 are $303,707.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2024 through December 2024
Description and Progress Report for
Environmental Compliance Activities and Projects

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 entailed capital expenditures for equipment installation and subsequent annual maintenance.

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2023 through December 2023 is $209,212 compared to the original projection of $183,901.

The actual/estimated O&M expense for the period January 2023 through December 2023 is $0 compared to the original projection of $50,000. The original projection assumed that O&M costs for the Big Bend Unit 4 SOFA joint replacement capital project, placed in service, would be incurred in 2023. This assumption has changed, there is no O&M expected in 2023 related to this project.

Progress Summary: This project was approved by the Commission in Docket No. 20030226-EI, Order No. PSC-2003-0684-PAA-EI, issued June 6, 2003. The project is complete and in service.

Projections: The estimated depreciation plus return for the period January 2024 through December 2024 is $212,172.

There are not any O&M costs projected for the period January 2024 through December 2024.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2024 through December 2024
Description and Progress Report for
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Project Title: Clean Water Act Section 316(b) Phase II Study

Project Description:

This project was 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 meet certain criteria to comply with national performance standards for impingement and entrainment. Accordingly, Tampa Electric must develop its compliance strategies for its Bayside and Big Bend 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 costs for the period January 2023 through December 2023 are $0 compared to the original projection of $10,150. This variance is due to the delay in receiving the NPDES permit. Once the permit is received, and a determination is made regarding the requirement for entrainment reductions, the costs will be incurred.

Progress Summary: This project was approved by the Commission in Docket No. 20041300-EI, Order No. PSC-2005-0164-PAA-EI, issued February 10, 2005.

Projections: The estimated O&M costs for the period January 2024 through December 2024 are $5,000.

Tampa Electric Company
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Description and Progress Report for
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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 was required to make additional reductions of NO_x emissions at Big Bend Station on a per unit basis at prescribed times. The installation of cost-effective SCR technology on the generating units was necessary to meet NO_x emissions requirements.

Project Accomplishments:

Fiscal Expenditures: The Big Bend Unit 3 SCR asset was moved to the company's Clean Energy Transition Mechanism ("CETM"), effective January 1, 2022, in accordance with Tampa Electric's 2021 base rate settlement agreement approved in Order No. PSC-2021-0423-S-EI and issued on November 10, 2021, in Docket No. 2021-0034-EI ("2021 Agreement"). Therefore, there was no depreciation or return for the asset in 2022, nor will there be for any future period.

Until the asset was retired in May 2023, O&M costs were incurred to ensure compliance with existing emission reduction requirements. The actual/estimated O&M costs for the period January 2023 through December 2023 were $85,937 compared to the original projection of $355,095. Less maintenance was required for Big Bend Unit 3 as the unit was retired in May 2023 and the original projection included SCR maintenance costs for all of 2023.

Progress Summary: This project was approved by the Commission in Docket No. 20041376-EI, Order No. PSC-2005-0502-CO-EI, issued May 9, 2005. The project is complete and in service.

Projections: There are no O&M costs projected for the period January 2024 through December 2024.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2024 through December 2024
Description and Progress Report for
Environmental Compliance Activities and Projects

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 was required to make additional reductions of NO_x emissions at Big Bend Station on a per unit basis at prescribed times. The installation of cost-effective SCR technology on the generating units was necessary to meet NO_x emissions requirements.

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2023 through December 2023 is $5,217,588 compared to the original projection of $5,121,047.

The actual/estimated O&M costs for the period January 2023 through December 2023 are $716,443 compared to the original projection of $1,408,774. Less maintenance is required for Big Bend Unit 4 as it is running on natural gas and operating less than originally projected.

Progress Summary: This project was approved by the Commission in Docket No. 20040750-EI, Order No. PSC-2004-0986-PAA-EI, issued October 11, 2004. The project is complete and in service.

Projections: The estimated depreciation plus return for the period January 2024 through December 2024 is $5,128,324.

The estimated O&M costs for the period January 2024 through December 2024 are $780,000.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2024 through December 2024
Description and Progress Report for
Environmental Compliance Activities and Projects

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 expense for the period January 2023 through December 2023 is $0 and did not vary from the original projection.

Progress Summary: This project was approved by the Commission in Docket No. 20050683-EI, Order No. PSC-2006-0138-PAA-EI, issued February 23, 2006. The project is complete and in service.

Projections: There are not any O&M costs projected for the period of January 2024 through December 2024.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2024 through December 2024
Description and Progress Report for
Environmental Compliance Activities and Projects

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 were 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 2023 through December 2023 is $2,126,750 compared to the original projection of $2,091,213.

Progress Summary: This project was approved by the Commission in Docket No. 20050598-EI, Order No. PSC-2006-0602-PAA-EI, issued July 10, 2006. The project is complete and in service.

Projections: The estimated depreciation plus return for the period January 2024 through December 2024 is $2,043,898.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2024 through December 2024
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.

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2023 through December 2023 is $647,888 compared to the original projection of $646,969.

The actual/estimated O&M costs for the period January 2023 through December 2023 are $0 compared to the original projection of $1,000. The Sorbent trap replenishment associated with mercury stack testing on Big Bend Unit 4 has not yet occurred. Stack testing and replenishment are expected to occur in 2024.

Progress Summary: This project was approved by the Commission in Docket No. 20120302-EI, Order No. PSC-2013-0191-PAA-EI, issued May 6, 2013. The project is in service.

Projections: The estimated depreciation plus return for the period January 2024 through December 2024 is projected to be $622,416.

The estimated O&M costs for the period January 2024 through December 2024 are $1,000.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2024 through December 2024
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 began 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 expense for the period January 2023 through December 2023 is $21,798 compared to the original projection of $19,140. The variance is due to higher service provider costs than originally expected.

Progress Summary: This project was approved by the Commission in Docket No. 20090508-EI, Order No. PSC-2010-0157-PAA-EI, issued March 22, 2010. The project is complete and in service.

Projections: The estimated O&M costs for the period January 2024 through December 2024 are $25,000.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2024 through December 2024
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 was no longer sufficient to hold the entire gypsum inventory, and Tampa Electric needed an additional storage facility. The new storage facility covers approximately 27 acres and holds approximately 870,000 tons of gypsum.

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2023 through December 2023 is $2,034,143 compared to the original projection of $1,999,080.

The actual/estimated O&M costs for the period January 2023 through December 2023 are $215,446 compared to the original projection of $282,927. The variance is due to a reduction in coal generation, compared to the original projection, so the amount of gypsum storage processing is reduced.

Progress Summary: This project was approved by the Commission in Docket No. 20110262-EI, Order No. PSC-2012-0493-PAA-EI, issued September 26, 2012. The project was placed in service in November 2014.

Projections: The estimated depreciation plus return for the period January 2024 through December 2024 is $1,957,718.

The estimated O&M costs for the period January 2024 through December 2024 are $240,000.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2024 through December 2024
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Big Bend Coal Combustion Residuals ("CCR") Rule - Phase I & II

Project Description:

On April 17, 2015, the EPA published the CCR Rule with an effective date of October 19, 2015. The new rule requires the safe disposal of CCR in landfills and surface impoundments. Compliance activities include placing fugitive emissions dust control plans, increasing inspections, installing new groundwater monitoring wells, and closure of certain impoundments at CCR regulated management units.

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2023 through December 2023 for Phase I and Phase II are $446,693 and $132,819 compared to the original projections of $521,826 and $148,136, respectively. The variances for Phase I and Phase II are due to reclassifying costs associated with the relocation of berm material to the south Gypsum area from installed cost, recoverable through this clause, to cost of removal, which is recoverable through base rates.

The actual/estimated O&M costs for the period January 2023 through December 2023 for Phase I is $0 and did not vary from the original projection. For Phase II, The actual/estimated O&M expense for the period January 2023 through December 2023 is $0 compared to the original projection of $200,004. The variance is due to timing differences in project schedules when compared to original projections. The project was completed in 2022.

Progress Summary: Phase I was approved by the Commission in Docket No. 20150223-EI, Order No. PSC-2016-0068-PAA-EI, issued February 9, 2016. Phase II was approved by the Commission in Docket No. 20170168-EI, Order No. 2017-0483-PAA-EI, issued December 22, 2017.

Projections: The estimated depreciation plus return for the period January 2024 through December 2024 for Phase I and Phase II is $468,814 and $129,197, respectively.

There are no O&M costs projected for the period January 2024 through December 2024 for either Phase I or Phase II.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2024 through December 2024
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Big Bend ELG Compliance

Project Description:

On November 3, 2015, the EPA published the ELG Rule with an effective date of January 4, 2016. The ELG Rule establish limits for wastewater discharges from flue gas desulfurization ("FGD") processes, fly ash and bottom ash transport water, leachate from ponds and landfills containing coal combustion residuals ("CCR"), gasification processes, and flue gas mercury controls. The final rule requires compliance as soon as possible after November 1, 2020, and no later than December 31, 2023. Tampa Electric hired an engineering consulting firm to perform the Big Bend ELG Compliance Study, completed in 2018, that concluded with a determination of the most appropriate ELG compliance measures identified.

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2023 through December 2023 for Big Bend ELG Compliance is $1,623,551 compared to the original projection of $2,854,112. This variance is due to timing differences in the project schedule when compared to the original projection. While drilling the first injection well, the underground rock formation was more dense than anticipated and caused the drilling effort to move more slowly than expected. The project expenditures are still needed and will be incurred in the future.

The actual/estimated O&M costs for the period January 2023 through December 2023 for Big Bend ELG Compliance are $50,000 compared to $300,000 in the original projection. This variance is due to timing differences in the project schedule when compared to the original projection. The costs will be incurred in the future.

Progress Summary: The Study program was approved by the Commission in Docket No. 20160027-EI, Order No. PSC-2016-0248-PAA-EI, issued June 28, 2016, and it is now complete. The Compliance Project was approved by the Commission in Docket No. 2018007-EI, Order No. PSC-2018-0594-FOF-EI, issued December 20, 2018.

Projections: The estimated depreciation plus return for the period January 2024 through December 2024 is $3,390,384.

The estimated O&M costs for the period of January 2024 through December 2024 are $60,000.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2024 through December 2024
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Big Bend Unit 1 Section 316(b) Impingement Mortality

Project Description:

In August 2014, the Environmental Protection Agency ("EPA") published their final rule regarding Section 316(b) of the Clean Water Act. The rule became effective in October 2014. The rule establishes requirements for cooling water intake structures ("CWIS") at existing facilities. Section 316(b) requires that the location, design, construction, and capacity of CWIS reflect the best technology available ("BTA") for minimizing adverse environmental impacts. For this project, compliance activities include modifying the existing Big Bend Unit 1 CWIS to reduce impingement mortality of affected living organisms.

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2023 through December 2023 is $1,395,290, compared to the original projection of $1,515,686. Substantially all of the work is complete, and the project is expected to go into service shortly. The cost to finalize installation was less than expected.

The actual/estimated O&M expense for the period January 2023 through December 2023 is $60,000 compared to the original projection of $300,000. The variance is due to the new system requiring less operating and maintenance costs than originally projected.

Progress Summary: This project was approved by the Commission in Docket No. 2018007-EI, Order No. PSC-2018-0594-FOF-EI, issued December 20, 2018.

Projections: The estimated depreciation plus return for the period January 2024 through December 2024 is $1,473,877.

The estimated O&M costs for the period of January 2024 through December 2024 are $240,000.

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Tampa Electric Company
Environmental Cost Recovery Clause
January 2024 through December 2024
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Bayside 316(b) Compliance

Project Description:

In August 2014, the Environmental Protection Agency ("EPA") published their final rule regarding Section 316(b) of the Clean Water Act. The rule became effective in October 2014. The rule establishes requirements for cooling water intake structures ("CWIS") at existing facilities. Section 316(b) requires that the location, design, construction, and capacity of CWIS reflect the best technology available ("BTA") for minimizing adverse environmental impacts. For this project, compliance activities include modifying the existing Bayside Power Station CWIS to reduce impingement mortality of affected living organisms.

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2023 through December 2023 is $967,233, compared to the original projection of $854,515. This variance is due to costs associated with the fabrication and delivery of the fish return piping being higher than originally estimated due to additional technical specifications required to achieve project objectives.

The actual/estimated O&M expense for the period January 2023 through December 2023 is $0 and did not vary from the original projection.

Progress Summary: This project was approved by the Commission in Docket No. 20210087-EI, Order No. PSC-2021-0356-PAA-EI, issued September 15, 2021.

Projections: The estimated depreciation plus return for the period January 2024 through December 2024 is $1,878,112.

There are not any O&M costs projected for the period of January 2024 through December 2024.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2024 through December 2024
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Big Bend NESHAP Subpart YYYY Compliance

Project Description:

On March 9, 2022, the EPA published a Final Rule that requires lean premix and diffusion flame gas-fired turbines located at major sources of HAP emissions that were constructed or reconstructed after January 14, 2003, to comply with the formaldehyde standard beginning March 9, 2022. The Final Rule will also apply to the startup of any future affected units. The Final Rule outlines national emission and operating limitations, and lays out the requirements to demonstrate initial and continuous compliance with those set limitations. The emission concentration of formaldehyde for a stationary combustion turbine is limited to a set threshold, except during turbine startup. If the emissions are above the threshold level, an oxidation catalyst is utilized to bring emissions to an acceptable level. If an oxidation catalyst is not required, operating limitations must be maintained as approved by the Florida Department of Environmental Protection (FDEP).

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2023 through December 2023 is $52,373 compared to the original projection of $42,709. This variance is due to catalyst installation costs on CT 4 being higher than originally estimated.

The actual/estimated O&M expense for the period January 2023 through December 2023 is $45,000 compared to the original projection of $75,000. The variance is due to timing differences in project schedules when compared to original projections. Catalyst and CO Monitoring maintenance originally projected for 2023 is now expected to be occur in 2024.

Progress Summary: This project was approved by the Commission in Docket No. 20220055-EI, Order No. PSC-2022-0286-PAA-EI, issued July 22, 2022.

Projections: The estimated depreciation plus return for the period January 2024 through December 2024 is $55,272.

The estimated O&M costs for the period of January 2024 through December 2024 are $15,000.

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Energy & Demand Allocation % By Rate Class
January 2024 to December 2024

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 & 1/13 Allocation Factor (%)
RS	54.04%	10,191,163	10,191,163	2,153	1.07558	1.05359	10,737,315	2,316	50.34%	58.42%	57.80%
GS, CS	62.81%	941,897	941,897	171	1.07558	1.05358	992,361	184	4.65%	4.64%	4.64%
GSD	71.30%	7,037,341	7,034,323	1,126	1.07459	1.05248	7,406,666	1,210	34.71%	30.53%	30.86%
GSLDPR/GSLDTPR, SBLDPR/SBLDTPR	105.12%	1,287,163	1,287,163	140	1.04609	1.02690	1,321,787	146	6.20%	3.68%	3.87%
GSLDSU/GSLDTSU, SBLDSU/SBLDTSU	84.04%	751,437	751,437	102	1.02742	1.01456	762,382	105	3.57%	2.65%	2.72%
LS1, LS2	426.78%	105,922	105,922	3	1.07558	1.05359	111,598	3	0.52%	0.08%	0.11%
TOTAL *		20,314,923	20,311,905	3,695			21,332,109	3,964	100%	100%	100%

Notes: (1) Average 12 CP load factor based on 2024 Projected calendar data
(2) Projected MWh sales for the period January 2024 to December 2024
(3) Effective sales at secondary level for the period January 2024 to December 2024.
(4) Column 2 / (Column 1 x 8760)
(5) Based on 2024 projected demand losses.
(6) Based on 2024 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 x1/13 + Column 10 x 12/13

* Totals on this schedule may not foot due to rounding

<u>Tampa Electric Company</u>
Environmental Cost Recovery Clause (ECRC)
Calculation of the Energy & Demand Allocation % By Rate Class
January 2024 to December 2024

Rate Class	(1) Percentage of MWh Sales at Generation (%)	(2) 12 CP & 1/13 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	50.34%	57.80%	5,499,882	3,585,293	9,085,175	10,191,163	10,191,163	0.089
GS, CS	4.65%	4.64%	508,034	287,816	795,850	941,897	941,897	0.084
GSD, SBD	34.72%	30.86%	3,793,324	1,914,224	5,707,548	7,037,341	7,034,323	
Secondary								0.081
Primary								0.080
Transmission								0.080
GSLDPR/GSLDTPR, SBLDPR/SBLDTPR	6.20%	3.87%	677,379	240,053	917,432	1,287,163	1,287,163	0.071
GSLDSU/GSLDTSU, SBLDSU/SBLDTSU	3.57%	2.72%	390,039	168,720	558,759	751,437	751,437	0.074
LS1, LS2	0.52%	0.11%	56,812	6,823	63,635	105,922	105,922	0.060
TOTAL *	100.00%	100.00%	10,925,472	6,202,929	17,128,401	20,314,923	20,311,905	0.084

* 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

DOCKET NO. 20230007-EI
ECRC 2024 PROJECTION, FORM 42-7P
EXHIBIT NO. MAS-3, DOCUMENT NO. 7

Tampa Electric Company
Cost Recovery Clauses
Calculation of the Projected Period Amount
Projected Period: January through December 2024

Calculation of Revenue Requirement Rate of Return
(in Dollars)

	(1) Jurisdictional Rate Base **2024 Final FESR with Normalization** ($000)	(2) Ratio %	(3) Cost Rate %	(4) Weighted Cost Rate %	
Long Term Debt	$ 3,410,714	36.70%	4.46%	1.6368%	*1.64%*
Short Term Debt	246,142	2.65%	3.68%	0.0975%	*0.10%*
Preferred Stock	0	0.00%	0.00%	0.0000%	*0.00%*
Customer Deposits	98,740	1.06%	2.42%	0.0257%	*0.03%*
Common Equity	4,302,806	46.30%	10.20%	4.7223%	*4.72%*
Accum. Deferred Inc. Taxes & Zero Cost ITC's	1,031,153	11.10%	0.00%	0.0000%	*0.00%*
Deferred ITC - Weighted Cost	204,305	2.20%	7.43%	0.1632%	*0.16%*
Total	$ 9,293,859	100.00%		6.65%	*6.65%*

ITC split between Debt and Equity:

Long Term Debt	$ 3,410,714	Long Term Debt	46.00%
Equity - Preferred	0	Equity - Preferred	0.00%
Equity - Common	4,302,806	Equity - Common	54.00%
Total	$ 7,713,520	Total	100.00%

Deferred ITC - Weighted Cost:

Debt = 0.1632% * 46.00%	0.0751%
Equity = 0.1632% * 54.00%	0.0881%
Weighted Cost	0.1632%

Total Equity Cost Rate:

Preferred Stock	0.0000%
Common Equity	4.7223%
Deferred ITC - Weighted Cost	0.0881%
	4.8104%
Times Tax Multiplier (A)	1.33950
Total Equity Component	6.4435%

Total Debt Cost Rate:

Long Term Debt	1.6368%
Short Term Debt	0.0975%
Customer Deposits	0.0257%
Deferred ITC - Weighted Cost	0.0751%
Total Debt Component	1.8351%
	8.2786%

Notes:
Column (1) - Per Order No. PSC-2020-0165-PAA-EU, issued May 20, 2020, approving amended joint motion modifying WACC methodology.
Column (2) - Column (1) / Total Column (1)
Column (3) - Per Order No. PSC-2020-0165-PAA-EU, issued May 20, 2020, approving amended joint motion modifying WACC methodology..
Column (4) - Column (2) x Column (3)
(A) - Per call with OPC Staff on 06/28/2023, the Bad Debt rate and the Regulatory Assessment Fee has been removed from the Tax Multiplier.

TECO
TAMPA ELECTRIC
AN EMERA COMPANY

BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO. 20230007-EI

ENVIRONMENTAL COST RECOVERY FACTORS

PROJECTIONS

JANUARY 2024 THROUGH DECEMBER 2024

TESTIMONY
OF
BYRON T. BURROWS

FILED: AUGUST 25, 2023

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

PREPARED DIRECT TESTIMONY

OF

BYRON T. BURROWS

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

A. My name is Byron T. Burrows. 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 Services Department.

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

A. I received a Bachelor of Science degree in Civil Engineering from the University of South Florida in 1995. I have been a Registered Professional Engineer in the state of Florida since 1999. Prior to joining Tampa Electric, I worked in environmental consulting for sixteen years. In January 2001, I joined TECO Power Services as Manager-Environmental with primary responsibility for all power plant environmental permitting, and I have primarily worked in the areas of environmental, health and safety. In 2005, I became Manager of Air Programs. My responsibilities included air permitting and compliance related matters. In 2020, I was promoted to my current position. My responsibilities include the development and administration of the company's environmental policies and goals. I am also responsible for ensuring resources, procedures, and programs comply with applicable environmental requirements, and that rules and polices are in place, function properly, and are consistently applied 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 2024 through December 2024 projection period are activities related to programs previously approved by the Commission for recovery through the ECRC and also consistent with Tampa Electric's 2021 base rate settlement agreement approved in Order No. PSC-2021-0423-S-EI and issued on November 10, 2021, in Docket No. 20210034-EI ("2021 Agreement").

Q. Please provide an overview of the environmental compliance requirements of the Clean Air Act, Title V Operating Permit for the Big Bend Station that are recoverable through the ECRC.

A. The Big Bend plant is required to obtain and operate in accordance with a comprehensive air permit that incorporates all applicable air quality requirements including federal, state, and local regulations. This permit is known as a "Title V Operating Permit." Environmental Compliance Requirements of the Clean Air Act, Title V Operating permit (0570039-150-AV) for the Big Bend Station provide for reductions of sulfur dioxide ("SO_2"), particulate matter ("PM") and nitrogen oxides ("NO_x") emissions at the Station. The projects that are required under the current operating permit and are currently being recovered through the ECRC are listed below.

- Big Bend Particulate Matter ("PM") Minimization Program
- Big Bend Unit 3 SCR Project (O&M only)
- Big Bend Unit 4 SCR Project

In accordance with the 2021 Agreement, Tampa Electric removed certain assets related to Big Bend Units 1, 2, and 3 from the ECRC and transferred to the company's Clean

Energy Transition Mechanism ("CETM"), effective January 1, 2022. The Title V projects associated with those assets include the following: Big Bend Units 1-3 Pre-SCRs, Big Bend 1-3 SCRs, Big Bend NO_x Emission Reduction, and a portion of Big Bend PM Minimization Program. Big Bend Unit 3 SCR incurred O&M expenditures through May 2023 to ensure compliance with emission reduction standards. Big Bend Unit 3 was retired in May 2023.

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 2024 through December 2024.

A. The Big Bend PM Minimization and Monitoring Program was approved by the Commission in Docket No. 20001186-EI, Order No. PSC-2000-2104-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. Tampa Electric does not anticipate any capital expenditures for this program during 2024; however, the O&M expenditures associated with Best Operating Practice ("BOP") and Best Available

Control Technology ("BACT") equipment and BOP procedures are expected to be $312,000.

Q. Please describe the Big Bend Unit 3 SCR project and provide estimated O&M expenditures for the period of January 2024 through December 2024.

A. The Big Bend Unit 3 SCR project was approved by the Commission in Docket No. 20041376-EI, Order No. PSC-2005-0502-PAA-EI, issued May 9, 2005. The SCR for Big Bend Unit 3 was placed in service in July 2008 and was retired along with Big Bend Unit 3 in May 2023. To that end, there are no O&M expenditures projected for the period of January 2024 through December 2024.

Q. Please describe the Big Bend Unit 4 SCR project and provide estimated capital and O&M expenditures for the period of January 2024 through December 2024.

A. The Big Bend Unit 4 SCR project was approved by the Commission in Docket No. 20040750-EI, Order No. PSC-2004-0986-PAA-EI, issued October 11, 2004. The SCR project at Big Bend Unit 4 encompasses the design, procurement, installation, and annual O&M expenditures associated with an SCR system for the generating unit. The SCR for Big

Bend Unit 4 was placed in service in May 2007.

Tampa Electric does not anticipate any capital expenditures for this program during 2024 and the O&M expenditures are projected to be $780,000 for Big Bend Unit 4 SCR. These expenses are primarily associated with ammonia purchases and maintenance.

Q. Are there other retiring Big Bend projects that will no longer be recovered through the ECRC; but through the CETM (consistent with the 2021 Settlement Agreement), and have they been removed from consideration in this filing?

A. Yes. In accordance with the 2021 Settlement, certain Big Bend Units 1-3 assets were retired and removed in 2022 and recovery of expenditures related thereto have not been included in this ECRC filing since that time. Other Big Bend 1-3 assets, retired in 2023, include the following projects: Big Bend Units 1 and 2 Flue Gas Conditioning, Big Bend Units 1 and 2 Classifier Replacements, and certain assets of both Big Bend FGD Optimization and Utilization and Mercury Air Toxics Standards. These assets have also been removed and will not be included in this ECRC filing, nor with they be included in any future ECRC filing.

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

A. The programs previously approved by the Commission and included for expenditure recovery in this filing, that I will discuss, include the following projects:

1) Big Bend Unit 3 Flue Gas Desulfurization ("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) Mercury and Air Toxics Standards ("MATS")
9) Greenhouse Gas ("GHG") Reduction Program
10) Big Bend Gypsum Storage Facility
11) Coal Combustion Residuals ("CCR") Rule
12) Big Bend Unit 1 Section 316(b) Impingement Mortality
13) Big Bend Effluent Limitations Guidelines ("ELG") Rule Compliance
14) Bayside Section 316(b) Compliance
15) Big Bend NESHAP Subpart YYYY Compliance

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 2024 through December 2024.

A. The Big Bend Unit 3 FGD Integration program was approved by the Commission in Docket No. 19960688-EI, Order No. PSC-1996-1048-FOF-EI, issued August 14, 1996. The Big Bend Units 1 and 2 FGD program was approved by the Commission in Docket No. 19980693-EI, Order No. PSC-1999-0075-FOF-EI, issued January 11, 1999. In these 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.

The company does not anticipate any capital or O&M expenditures during the period of January 2024 through December 2024 for the Big Bend Unit 3 FGD Integration project or the Big Bend Units 1 & 2 FGD project remaining assets.

Q. Please describe the Gannon Thermal Discharge Study program activities and provide the estimated O&M

expenditures for the period of January 2024 through December 2024.

A. The Gannon Thermal Discharge Study program was approved by the Commission in Docket No. 20010593-EI, Order No. PSC-2001-1847-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 2024 through December 2024, Tampa Electric does not anticipate any O&M expenditures for this program.

Bayside Power Station was granted a new National Pollutant Discharge Elimination System ("NPDES") Permit in December 2022. The new permit requires the submittal of a plan of study by December 2023 for the completion of a new thermal study. A cost estimate for the thermal study will be developed in conjunction with this plan of study. Tampa Electric will submit a petition to the Commission requesting cost recovery of the thermal study once the plan of study is approved by FDEP and will provide project details at that time.

Q. Please describe the Bayside SCR Consumables program activities and provide the estimated O&M expenditures for the period of January 2024 through December 2024.

A. The Bayside SCR Consumables program was approved by the Commission in Docket No. 20021255-EI, Order No. PSC-2003-0469-PAA-EI, issued April 4, 2003. For the period of January 2024 through December 2024, Tampa Electric projects O&M expenditures associated with the consumable goods, primarily anhydrous ammonia, to be approximately $303,777.

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 2024 through December 2024.

A. The Clean Water Act Section 316(b) ("Section 316(b)") Phase II Study program was approved by the Commission in Docket No. 20041300-EI, Order No. PSC-2005-0164-PAA-EI, issued February 10, 2005. The final rule adopted under Section 316(b), the Cooling Water Intake Structures ("CWIS") Rule, became effective October 14, 2014. The rule establishes requirements for CWIS at existing facilities. Section 316(b) requires that the location, design, construction, and capacity of CWIS reflect the best technology available ("BTA") for minimizing adverse environmental impacts. Tampa Electric has installed or initiated the installation of measures that are necessary for compliance with the impingement mortality reduction part of the rule for Big Bend Unit 1 and Bayside Units 1 & 2. For Big Bend Units 1 & 4, Tampa Electric will complete the biological, financial, and technical study elements necessary to comply with the rule and submit with the next NPDES permit renewal. These elements will ultimately be used by the regulating authority to determine the necessity of cooling water system retrofits for Big Bend Unit 1 for entrainment reduction and Big Bend Unit 4 for impingement and entrainment reduction.

The estimated Clean Water Act Section 316(b) Phase II Study related O&M expenditures for Big Bend Station and Bayside Power Station for the period January 2024 through December 2024 are $5,000.

For Big Bend Unit 1, which was repowered to a clean, natural gas-fired combined cycle unit in 2022, Tampa Electric has installed the impingement mortality controls as required by the FDEP operating permit. The Commission approved cost recovery for the Big Bend Unit 1 Section 316(b) Impingement Mortality project in Order No. PSC-2018-0594-FOF-EI, issued on December 20, 2018.

Bayside Power Station is in the process of installing traveling screens to reduce impingement mortality to comply with Section 316(b). Tampa Electric's petition filed with the Commission in Docket No. 20210087-EI, was approved by Commission Order No. PSC-2021-0356-PAA-EI, issued on September 15, 2021.

The estimated O&M expenditures for NPDES Annual Surveillance Fees for Big Bend, Bayside, and Polk generating plants for the period January 2024 through December 2024 are $34,500.

Q. Please describe the Big Bend Unit 1 Section 316(b) Impingement Mortality project activities and provide the estimated capital and O&M expenditures for the period of January 2024 through December 2024.

A. The Big Bend Unit 1 Section 316(b) Impingement Mortality project was approved by the Commission in Docket No. 20180007-EI, Order No. PSC-2018-0594-FOF-EI, issued December 20, 2018. In that order, the Commission found that the program met the requirements for recovery through the ECRC and granted Tampa Electric cost recovery for prudently incurred costs. For the period of January 2024 through December 2024, Tampa Electric does not anticipate any capital expenditures for the Big Bend Unit 1 Section 316(b)

Impingement Mortality Project and the O&M expenditures are estimated to be $240,000.

Q. Please describe the Bayside Section 316(b) Compliance project activities and provide the estimated capital and O&M expenditures for the period of January 2024 through December 2024.

A. The Bayside Section 316(b) Compliance project was approved by the Commission in Docket No. 20210087-EI, Order No. PSC-2018-0356-PAA-EI, issued September 15, 2021. In that order, the Commission found that the program met the requirements for recovery through the ECRC and granted Tampa Electric cost recovery for prudently incurred costs. For the period of January 2024 through December 2024, Tampa Electric does not anticipate any O&M expenditures for the Bayside Section 316(b)project. Tampa Electric anticipates the capital expenditures for the Bayside Section 316(b) Compliance Project to be $1,529,625 in 2024.

Q. Please describe the Big Bend FGD System Reliability program activities and provide the estimated capital expenditures for the period of January 2024 through December 2024.

A. Tampa Electric’s Big Bend FGD System Reliability program was approved by the Commission in Docket No. 20050958-EI, Order No. PSC-2006-0602-PAA-EI, issued July 10, 2006. The Commission granted approval for prudent costs associated with this project. For the period of January 2024 through December 2024, 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 2024 through December 2024.

A. The Arsenic Groundwater Standard program was approved by the Commission in Docket No. 20050683-EI, Order No. PSC-2006-0138-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 for prudently incurred costs. This groundwater standard applies to Tampa Electric’s Bayside, Big Bend, and Polk Power Stations. A detailed plan of study was submitted to the FDEP, and after reviewing the study, FDEP requested a site wide groundwater evaluation. Tampa Electric submitted the results of this evaluation in 2020 and a proposal for modification of the site groundwater monitoring network to evaluate ongoing compliance. The proposal is under review by FDEP. Once FDEP completes its review, additional O&M expenditures may be incurred if additional monitoring and assessment are required. For the period of January 2024 through December 2024, there are no anticipated O&M expenditures associated with the program.

Q. Please describe the MATS program activities.

A. The MATS program was approved by the Commission in Docket No. 20120302-EI, Order No. PSC-2013-0191-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 approval for cost recovery of 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. On February 16, 2012, the EPA published the final rule for MATS. The rule revised the mercury limits and provided more flexible monitoring and record keeping requirements. Additionally, monitoring of acid gases and particulate matter is required. Compliance with the rule began on April 16, 2015. Tampa Electric is currently meeting or exceeding the standards required by the MATS rule for mercury, particulate matter, and acid gases at Polk Power Station and Big Bend Power Station.

Q. Please provide MATS program estimated capital and O&M expenditures for the period of January 2024 through December 2024.

A. For the period January 2024 through December 2024, Tampa Electric does not anticipate any capital expenditures under the MATS program. O&M expenditures are projected to be approximately $1,000 for testing requirements and equipment maintenance.

Q. Please describe the GHG Reduction program activities and provide the estimated O&M expenditures for the period of January 2024 through December 2024.

A. Tampa Electric's GHG Reduction program, which was approved by the Commission in Docket No. 20090508-EI, Order No. PSC-2010-0157-PAA-EI, issued March 22, 2010, is a result of the EPA's GHG Mandatory Reporting Rule requiring annual reporting of greenhouse gas emissions. Tampa Electric was required to report greenhouse gas emissions for the first time in 2011. Reporting for the EPA's GHG Mandatory Reporting Rule will continue in 2024. For the period January 2024 through December 2024, O&M expenditures are projected to be approximately $25,000.

Q. Please describe the Big Bend Gypsum Storage Facility activities and provide the estimated capital and O&M expenditures for the period of January 2024 through December 2024.

A. The Big Bend Gypsum Storage Facility program was approved by the Commission in Docket No. 20110262-EI, Order No. PSC-2012-0493-PAA-EI, issued September 26, 2012. In that order, the Commission found that the program meets the requirements for recovery through the ECRC. For 2024, Tampa Electric does not anticipate capital expenditures; however, the projected O&M expenditures for this program are expected to be $240,000.

Q. Please describe the company's EPA CCR Rule compliance activities and provide the estimated capital and O&M expenditures for the period of January 2024 through December 2024.

A. On April 17, 2015, the EPA issued a final rule to regulate CCR as non-hazardous waste under Subtitle D of the Resource Conservation and Recovery Act ("RCRA"). The rule, which became effective on October 19, 2015, covers all operational CCR disposal facilities, as well as inactive impoundments which contain CCR and liquids. The Big Bend Unit 4 Economizer Ash Ponds, the East Coalfield Stormwater Pond (converted former slag fines pond), and the North Gypsum Stackout Area are regulated under the rule.

The initial phase of the company's CCR compliance was approved by the Commission in Docket No. 20150223-EI, Order No. PSC-2016-0068-PAA-EI, issued February 9, 2016. In that order, the Commission found that the CCR Rule – Phase I program met the requirements for recovery through the ECRC. Incremental ongoing O&M expenditures resulting from the groundwater monitoring program, berm inspections, and general maintenance of regulated units were approved under the Order. In order to determine the best option to remain in compliance with the new rule, the company evaluated whether to continue operation of the regulated CCR units or close them. Tampa Electric chose a combination of closure and retrofit projects to remain in compliance with the CCR Rule, as discussed later in this section.

Two CCR retrofit projects were also approved for Tampa Electric's CCR Rule – Phase I program under Order No. PSC-2016-0068-PAA-EI. These included: 1) removal of remaining residual slag from the East Coalfield Stormwater Runoff Pond and lining the pond to continue operating it as part of the station's stormwater system; and 2) installing secondary stormwater containment facilities and lining drainage ditches for the North Gypsum Stackout Area to make it fully compliant with the rule's requirements.

Phase II of Tampa Electric's CCR Rule program was approved by the Commission in Docket No. 20170168-EI, Order No. 2017-0483-PAA-EI, issued December 22, 2017. In that Order, the Commission found that the Phase II program met the requirements for recovery through the ECRC. Expenses for the Economizer Ash Pond System Closure project, which included removal and offsite disposal of all CCR and restoration of the area, were approved by the Commission's Order.

The Economizer Ash Pond System Closure began in the fourth quarter of 2018 with initial dewatering and removal of CCR for disposal. Due to the large amount of CCR in the Economizer Ash Ponds that needed to be dewatered and shipped to the landfill, this project continued until completion in late 2021. The East Coalfield Stormwater Runoff Pond (slag pond) closure and retrofit project was originally scheduled to be completed in 2019 but was delayed due to unusually high rainfall amounts throughout that year. As a result, this project was initiated in 2020 and completed in early 2021, in accordance with state regulatory requirements. The North Gypsum Stackout Area Drainage Improvements Project was also delayed to allow for finalization of the engineering and construction scope details, but the final phase of the project is currently underway, with completion expected in 2024.

For the period January 2024 through December 2024, Tampa Electric expects to incur capital expenditures of $697,171 for CCR Rule Phase I, North Gypsum Stackout Area Drainage Improvements. There are no capital expenditures anticipated for the CCR Rule Phase II projects for the period and no O&M expenditures anticipated for either CCR Rule Phase I or Phase II for 2024.

Q. Please describe Tampa Electric's ELG Rule activities, both study and compliance related and provide the estimated capital and O&M expenditures for the period of January 2024 through December 2024.

A. On November 3, 2015, the EPA published the final Steam Electric Power Generating ELG Rule, with an effective date of January 4, 2016. The ELG establish limits for wastewater discharges from FGD processes, fly ash, and bottom ash transport water, leachate from ponds and landfills containing CCR, gasification processes, and flue gas mercury controls. Big Bend Station's FGD system is affected by this rule. The blow-down stream from the FGD system is currently sent to a physical chemical treatment system to remove solids, some metals, and ammonia and adjust pH prior to discharge to Tampa Bay via the once through condenser cooling system water. This treatment system will need to be modified or replaced to achieve compliance with the new EPA regulations. The regulating authority requires compliance no later than December 31, 2023.

The Big Bend ELG Study Program (“ELG Study”) was approved by the Commission in Docket No. 20160027-EI, Order No. PSC-2016-0248-PAA-EI, issued June 28, 2016.

The ELG Study, which was completed in 2018, identified viable technologies to treat the Tampa Electric Big Bend Station combined effluent streams to bring the streams into compliance with the more stringent requirements under the ELG Rule and resulted in the selection of the deep well injection solution.

The Big Bend ELG Compliance project was approved by the Commission in Docket No. 20180007-EI, Order No. PSC-2018-0594-FOF-EI, issued December 20, 2018. In that order, the Commission found that the program met the requirements for recovery through the ECRC and granted Tampa Electric cost recovery for prudently incurred costs.

For the period January 2024 through December 2024, Tampa Electric projects capital expenditures to be $95,745 and projects $60,000 in O&M expenditures.

Q. Please describe Tampa Electric’s National Emission Standards Hazardous Air Pollutants (“NESHAP”) Subpart YYYY Compliance Project activities and provide the estimated capital and O&M expenditures for the period of January 2024 through December 2024.

A. Tampa Electric's Clean Air Act, NESHAP Subpart YYYY Compliance Project was approved by the Commission in Order No. PSC-2022-0286-PAA-EI issued on July 22, 2022, in Docket No. 20220055-EI. The project is required to comply with the Environmental Protection Agency's ("EPA") formaldehyde emission standard set for stationary, gas-fired combustion turbines. For the period January 2024 through December 2024, Tampa Electric does not anticipate any capital expenditures. The project's O&M expenditures are expected to be $15,000 in 2024.

Q. Please summarize your testimony.

A. I described ongoing environmental compliance requirements of the Clean Air Act, Title V Operating permit (0570039-150-AV) for the Big Bend Station. I described the progress Tampa Electric has made to achieve the more stringent environmental standards. Big Bend 1-3 retired assets, the balances of which were transferred to the company's CETM in 2022 and 2023 upon retirement, have been excluded from this clause in accordance with the company's 2021 Settlement Agreement. For the other projects, I identified estimated costs, by project, which the company expects to incur in 2024. Additionally, my testimony identified additional projects that are required for Tampa Electric to meet environmental requirements, and I provided the associated 2024 activities and projected expenditures.

Q. Does this conclude your direct testimony?

A. Yes, it does.