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March 20, 2024

VIA: ELECTRONIC FILING

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

Re: Petition for Approval of 2023 Depreciation and 2023 Dismantlement Study by Tampa Electric Company
Dkt. 20230139-EI

Dear Mr. Teitzman:

Please find attached for filing in the above-styled matter Tampa Electric Company's response to Staff's First Data Request (Nos. 1-28), propounded on February 21, 2024.

Thank you for your assistance in connection with this matter.

Sincerely,

Malcolm N. Means

Malcolm N. Means

MNM/bml
Attachment

cc: All parties of record

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing Response, filed on behalf of Tampa Electric Company has been furnished by electronic mail on this 20th day of March, 2024 to the following:

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Malcolm N. Means

ATTORNEY

1. Bates Stamped Pages 690-729 present TECO's 2023 and 2024 ADSRs. Please provide these ADSRs in MS Excel format with formulas intact.

A. In Tampa Electric's Petition for approval of 2023 Depreciation and Dismantlement Study, Tampa Electric inadvertently provided the incorrect 2023 and 2024 ADSR. Please see the revised Excel schedules.

(BS 2) #1_ASDR 2023 Projected–Corrected.xlsx
(BS 3) #1_ASDR 2024 Projected–Corrected.xlsx

2. Bates Stamped Pages 62-79, Part VI. Results of TECO's 2023 Depreciation and Dismantlement Study, Tables 1 - 3 provide the estimates of each plant account's respective plant cost and book reserve as of 12/31/2024. Bates Stamped Pages 710-728, TECO's Depreciation Status Report (ADSR) forecasted for year ending December 31, 2024, also provides each account's estimated plant and reserve balances for 2024. However, it appears that there are discrepancies between these 2 sets of information:

a. Certain 2024 ADSR reported plant accounts (e.g., Big Bend (BB) Unit 3 & 4 FGD and BB Unit 4 SCR-related accounts) are not included in Tables 1 - 3. Please explain why.

b. For some accounts, the 2024 year end plant balance and/or reserve balances are reported differently in Tables 1 - 3 vs. 2024 ADSR, examples of such are shown in staff's Table A below. Please explain the reporting difference for each and all of the applicable accounts and reconcile the variance, if necessary.

Table A: Examples of Reporting Difference Between TECO's Tables 1 - 3 and Its 2024 ADSR

		Table 1-3 (Bates Stamped Page 66-79)		ADSR (Bates Stamped Page 710-728)		Reporting Difference	
		Plant Balance	Reserve Balance	Plant Balance	Reserve Balance	Plant Balance	Reserve Balance
		12/31/2024	12/31/2024	12/31/2024	12/31/2024	12/31/2024	12/31/2024
		(1)	(2)	(3)	(4)	(5) = (1) - (3)	(6) = (2) - (4)
STEAM PRODUCTION PLANT							
BIG BEND COMMON							
312.00	BOILER PLANT EQUIPMENT	219,407,898.74	48,398,158	221,765,537	47,880,160	(2,357,638)	517,998
314.00	TURBOGENERATOR UNITS	28,314,959.60	(856,157)	30,672,598	(1,387,142)	(2,357,638)	530,985
SOLAR SITES							-
343.00	PRIME MOVERS	1,110,482,449.90	97,011,381	1,118,436,793	96,939,040	(7,954,343)	72,341
348.00	ENERGY STORAGE EQUIPMENT	29,513,911.38	4,476,523	31,426,045	4,555,799	(1,912,134)	(79,276)
TRANSMISSION							-
353.00	STATION EQUIPMENT	454,634,881.29	97,479,849	457,419,132	96,788,163	(2,784,251)	691,686
355.00	POLES AND FIXTURES	504,990,597.19	132,990,187	511,064,545	131,950,086	(6,073,948)	1,040,101
DISTRIBUTION							-
362.00	STATION EQUIPMENT	323,608,731.52	79,668,418	323,327,553	79,628,751	281,179	39,667
364.00	POLES, TOWERS AND FIXTURES	475,405,746.43	180,542,111	473,522,593	180,816,455	1,883,153	(274,344)
GENERAL PLANT							-
390.00	STRUCTURES AND IMPROVEMENTS	186,199,343.52	51,544,895	188,471,153	51,341,782	(2,271,809)	203,113
392.02	LIGHT TRUCKS - ENERGY DELIVERY	32,079,048.02	7,792,221	44,687,259	5,935,630	(12,608,211)	1,856,591

c. The total amount of 2024 year end balances are reported differently in Tables 1 - 3 vs the 2024 ADSR as shown in staff's Table B below. Please explain why and provide reconciliation, if necessary.

Table B: Reporting Differences in 2024 Year End Total Plant and Reserve Balances Between TECO's Tables 1 - 3 and 2024 ADSR

	Table 1-3 (Bates Stamped Page 66-79)		ADSR (Bates Stamped Page 710-728)		Reporting Difference	
	Plant Balance	Reserve Balance	Plant Balance	Reserve Balance	Plant Balance	Reserve Balance
	12/31/2024	12/31/2024	12/31/2024	12/31/2024	12/31/2024	12/31/2024
	(1)	(2)	(3)	(4)	(5) = (1) - (3)	(6) = (2) - (4)
TOTAL PRODUCTION PLANT	6,899,880,808	1,920,931,398	6,929,496,401	1,931,901,522	(29,615,593)	(10,970,124)
TOTAL TRANSMISSION	1,279,110,311	297,894,028	1,289,594,174	295,518,123	(10,483,863)	2,375,905
TOTAL DISTRIBUTION	4,089,092,702	1,206,536,561	4,083,225,725	1,207,240,459	5,866,977	(703,898)
TOTAL GENERAL PLANT	345,615,712	117,538,618	518,966,212	192,806,899	(173,350,500)	(75,268,281)
TOTAL DEPRECIABLE PLANT	12,613,699,533	3,542,900,606	12,821,282,512	3,627,467,003	(207,582,979)	(84,566,397)

A. a. In prior studies, Tampa Electric established separate depreciable groups for common plant and various environmental equipment such as Flue-Gas Desulfurization ("FGD") utilized by multiple units. Because only Big Bend Unit 4 remains in service and all assets at the plant will be subject to the same retirement date, we have combined each of these depreciable groups with Big Bend Unit 4 for the study.

b. Please see Tampa Electric's response to Data Request No. 1, above. The revised 2024 ADSR will resolve these plant and reserve balance variances.

c. Please see Excel file "(BS 6) #2C_Reconciliation using Revised #1.xlsx." This will provide a reconciliation of the study filing to the revised 2024 ADSR, above. The differences are related to accounts not studied like Land, Leases, Acquisition Adjustments, Asset Retirement Obligations and Amortizable Accounts.

3. Referring to Bates Stamped Pages 72-75 and the SUB drive that TECO submitted on 12/27/2023, "TECO - 12-2024 - Depr Summary - Tables 1-4.xlsx," please extended Table 2 "Comparison of Annual Depreciation Rates and Accruals for Electric Plant as of December 31, 2024" with columns to show each account's age, average remaining life and reserve ratio percentage as of 12/31/2024, per Rule 25-6.0436.(5)(a) (similar to the Company's 2020 depreciation study filed with the Commission). Please provide the updated Table 2 in both PDF and MS Excel formats.

A. Please see attached all workpapers from Mr. Allis' depreciation study. The file titled "(BS 8)#3_TECO - 12-2024 - Schedule 1A and 1B.xlsx" contains the requested information. This will also be included with Mr. Allis's testimony, to be filed on April 2, 2024.

4. Referring to the SUB drive that TECO submitted on 12/27/2023, “TECO - 12-2024 - Depr Summary - Tables 1-4.xlsx,” Table 3, column I, please show how the Company derived each of the theoretical reserve amount and include all supporting Excel worksheets with the links intact, (similar to “(BS 4) 2020 Depr Study Life Analysis - Generation Master File - v3.xlsx” and “(BS 5) 2020 Depr Study Life Analysis - TDG Master File - v3.xlsx” that the Company filed for its 2020 depreciation study, in Docket No. 20200264-EI).

A. Tampa Electric used depreciation software to calculate the theoretical reserve ratios and amount for each vintage for each depreciable group, which is the same approach utilized by Tampa Electric for past depreciation studies. As a result, there are no Excel worksheets that support the calculations at the vintage level. However, Tampa Electric is providing a workpaper showing these calculations of the computed theoretical reserve amounts by vintage and depreciable group, please see attached pages.

TAMPA ELECTRIC COMPANY

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
BIG BEND COMMON							
INTERIM SURVIVOR CURVE.. IOWA 75-R1.5							
PROBABLE RETIREMENT YEAR.. 12-2057							
NET SALVAGE PERCENT.. -5							
1970	3,776,812.86	67.84	1.47	58,295.11	25.53	0.6237	2,473,259
1973	389,557.87	66.64	1.50	6,135.54	26.11	0.6082	248,771
1974	589,757.09	66.22	1.51	9,350.60	26.30	0.6028	373,306
1975	81,688.19	65.78	1.52	1,303.74	26.48	0.5975	51,245
1976	5,194,708.06	65.33	1.53	83,452.98	26.66	0.5919	3,228,594
1977	205,616.00	64.87	1.54	3,324.81	26.84	0.5863	126,569
1978	628,930.39	64.40	1.55	10,235.84	27.01	0.5806	383,408
1979	140,734.90	63.91	1.56	2,305.24	27.17	0.5749	84,949
1980	606,790.03	63.41	1.58	10,066.65	27.33	0.5690	362,527
1981	128,545.45	62.90	1.59	2,146.07	27.49	0.5630	75,984
1982	985,486.87	62.38	1.60	16,556.18	27.65	0.5568	576,103
1983	957,016.79	61.84	1.62	16,278.86	27.80	0.5505	553,129
1984	4,745,057.54	61.30	1.63	81,211.66	27.94	0.5442	2,711,423
1985	6,282,938.10	60.74	1.65	108,851.90	28.08	0.5377	3,547,253
1986	921,912.38	60.17	1.66	16,068.93	28.22	0.5310	514,012
1987	33,821.87	59.59	1.68	596.62	28.36	0.5241	18,612
1988	23,768.35	59.00	1.69	421.77	28.49	0.5171	12,906
1989	348,728.31	58.39	1.71	6,261.42	28.61	0.5100	186,751
1990	835,340.62	57.78	1.73	15,173.96	28.74	0.5026	440,834
1991	728,022.66	57.16	1.75	13,377.42	28.86	0.4951	378,466
1992	572,673.19	56.52	1.77	10,643.13	28.97	0.4874	293,101
1993	1,319,982.11	55.88	1.79	24,809.06	29.08	0.4796	664,717
1994	393,590.81	55.22	1.81	7,480.19	29.19	0.4714	194,812
1995	982,477.32	54.56	1.83	18,878.30	29.30	0.4630	477,611
1996	1,744,653.75	53.88	1.86	34,073.09	29.40	0.4543	832,299
1997	469,132.49	53.20	1.88	9,260.68	29.50	0.4455	219,444
1998	124,276.84	52.51	1.90	2,479.32	29.60	0.4363	56,933
1999	914,202.27	51.80	1.93	18,526.31	29.69	0.4268	409,719
2000	1,054,314.15	51.09	1.96	21,697.79	29.78	0.4171	461,753
2001	1,923,731.85	50.37	1.99	40,196.38	29.87	0.4070	822,087
2002	2,940,467.99	49.64	2.01	62,058.58	29.95	0.3967	1,224,684
2003	1,365,199.15	48.90	2.04	29,242.57	30.03	0.3859	553,158
2004	3,554,654.41	48.16	2.08	77,633.65	30.11	0.3748	1,398,861
2005	15,454,060.55	47.40	2.11	342,384.71	30.19	0.3631	5,891,613
2006	1,566,610.61	46.64	2.14	35,201.74	30.26	0.3512	577,703
2007	15,888,751.32	45.87	2.18	363,693.52	30.33	0.3388	5,651,931
2008	4,401,784.93	45.09	2.22	102,605.61	30.40	0.3258	1,505,760
2009	18,261,732.27	44.31	2.26	433,350.91	30.47	0.3123	5,989,063
2010	17,414,533.38	43.52	2.30	420,560.98	30.54	0.2983	5,453,579
2011	4,971,235.19	42.72	2.34	122,143.25	30.60	0.2837	1,480,909

TAMPA ELECTRIC COMPANY

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
BIG BEND COMMON							
INTERIM SURVIVOR CURVE.. IOWA 75-R1.5							
PROBABLE RETIREMENT YEAR.. 12-2057							
NET SALVAGE PERCENT.. -5							
2012	3,441,058.82	41.91	2.39	86,353.37	30.66	0.2684	969,868
2013	13,532,725.13	41.10	2.43	345,287.48	30.72	0.2526	3,588,574
2014	27,099,553.98	40.28	2.48	705,672.39	30.78	0.2359	6,711,001
2015	17,152,291.14	39.45	2.53	455,650.61	30.84	0.2183	3,930,662
2016	10,023,316.29	38.62	2.59	272,584.09	30.89	0.2002	2,106,580
2017	5,128,211.56	37.78	2.65	142,692.49	30.95	0.1808	973,432
2018	3,120,920.62	36.94	2.71	88,805.80	31.00	0.1608	526,936
2019	18,498,327.49	36.09	2.77	538,023.86	31.05	0.1397	2,712,456
2020	11,781,671.74	35.23	2.84	351,329.45	31.10	0.1172	1,450,224
2021	12,872,021.49	34.37	2.91	393,304.62	31.15	0.0937	1,266,279
2022	7,196,541.21	33.50	2.99	225,935.41	31.20	0.0687	518,820
2024	37,229.28	31.75	3.15	1,231.36	31.29	0.0145	566
	252,807,167.66			6,245,206.00			75,263,236
BIG BEND UNIT 4							
INTERIM SURVIVOR CURVE.. IOWA 75-R1.5							
PROBABLE RETIREMENT YEAR.. 12-2040							
NET SALVAGE PERCENT.. -5							
1985	68,206,469.48	49.64	2.01	1,439,497.54	14.99	0.6980	49,990,670
1986	281,234.16	48.90	2.04	6,024.04	15.02	0.6928	204,593
1987	28,667.39	48.16	2.08	626.10	15.05	0.6875	20,694
1988	34,675.82	47.40	2.11	768.24	15.08	0.6819	24,826
1989	66,559.26	46.64	2.14	1,495.59	15.10	0.6762	47,261
1990	149,608.51	45.87	2.18	3,424.54	15.13	0.6702	105,273
1992	116,810.63	44.31	2.26	2,771.92	15.18	0.6574	80,632
1993	3,088.33	43.52	2.30	74.58	15.20	0.6507	2,110
1994	30,672.18	42.72	2.34	753.62	15.22	0.6437	20,732
1995	43,382.67	41.91	2.39	1,088.69	15.25	0.6361	28,977
1997	52,854.27	40.28	2.48	1,376.33	15.29	0.6204	34,431
1998	13,123.26	39.45	2.53	348.62	15.31	0.6119	8,432
1999	6,987,898.10	38.62	2.59	190,035.89	15.33	0.6031	4,424,828
2000	12,389.94	37.78	2.65	344.75	15.34	0.5940	7,727
2001	270,493.23	36.94	2.71	7,696.88	15.36	0.5842	165,920
2002	36,104.70	36.09	2.77	1,050.11	15.38	0.5738	21,754
2004	168,981.21	34.37	2.91	5,163.22	15.41	0.5516	97,878
2005	81,778.30	33.50	2.99	2,567.43	15.43	0.5394	46,317
2007	17,613,439.61	31.75	3.15	582,564.52	15.46	0.5131	9,488,774
2008	1,230,765.76	30.87	3.24	41,870.65	15.47	0.4989	644,692

TAMPA ELECTRIC COMPANY

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
BIG BEND UNIT 4							
INTERIM SURVIVOR CURVE.. IOWA 75-R1.5							
PROBABLE RETIREMENT YEAR.. 12-2040							
NET SALVAGE PERCENT.. -5							
2009	12,380.87	29.98	3.34	434.20	15.48	0.4837	6,288
2010	806,693.36	29.09	3.44	29,137.76	15.50	0.4672	395,706
2011	125,476.76	28.19	3.55	4,677.15	15.51	0.4498	59,261
2012	7,612.54	27.29	3.66	292.55	15.52	0.4313	3,447
2013	308,489.68	26.38	3.79	12,276.35	15.54	0.4109	133,103
2014	1,187,374.50	25.47	3.93	48,997.01	15.55	0.3895	485,582
2015	1,165,835.22	24.56	4.07	49,821.97	15.56	0.3665	448,581
2017	69,940.87	22.71	4.40	3,231.27	15.58	0.3140	23,057
2018	1,664,666.05	21.78	4.59	80,228.58	15.59	0.2842	496,770
2019	26,985.52	20.85	4.80	1,360.07	15.60	0.2518	7,135
2020	2,155,912.38	19.92	5.02	113,638.14	15.61	0.2164	489,798
2021	116,337.14	18.98	5.27	6,437.52	15.62	0.1770	21,625
2022	1,310,994.67	18.03	5.55	76,398.21	15.63	0.1331	183,232
2023	241,279.36	17.08	5.85	14,820.58	15.64	0.0843	21,359
	104,628,975.73			2,731,294.62			68,241,465
	357,436,143.39			8,976,500.62			143,504,701

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.51

TAMPA ELECTRIC COMPANY

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
BIG BEND COMMON							
INTERIM SURVIVOR CURVE.. IOWA 40-L0							
PROBABLE RETIREMENT YEAR.. 12-2057							
NET SALVAGE PERCENT.. -12							
1970	705,712.71	39.42	2.54	20,076.12	16.90	0.5713	451,539
1973	17,071.02	39.26	2.55	487.55	17.37	0.5576	10,660
1976	210,356.92	39.07	2.56	6,031.35	17.84	0.5434	128,020
1979	6,962.44	38.84	2.57	200.41	18.31	0.5286	4,122
1980	181,442.74	38.75	2.58	5,242.97	18.46	0.5236	106,406
1981	96,385.91	38.66	2.59	2,795.96	18.62	0.5184	55,959
1982	2,216,748.24	38.56	2.59	64,303.43	18.78	0.5130	1,273,580
1984	11,714,382.46	38.35	2.61	342,434.83	19.09	0.5022	6,589,181
1985	634,719.83	38.24	2.62	18,625.22	19.24	0.4969	353,211
1986	15,553.77	38.11	2.62	456.41	19.40	0.4910	8,552
1987	578,428.97	37.99	2.63	17,038.20	19.56	0.4851	314,287
1988	204,731.57	37.85	2.64	6,053.50	19.71	0.4793	109,894
1989	136,665.88	37.71	2.65	4,056.24	19.87	0.4731	72,412
1990	35,293.53	37.56	2.66	1,051.46	20.02	0.4670	18,460
1991	27,401.58	37.40	2.67	819.42	20.18	0.4604	14,130
1992	178,015.44	37.24	2.69	5,363.25	20.33	0.4541	90,533
1993	61,965.79	37.07	2.70	1,873.85	20.49	0.4473	31,041
1994	1,541,915.63	36.89	2.71	46,800.22	20.64	0.4405	760,719
1995	207,542.36	36.70	2.72	6,322.57	20.80	0.4332	100,706
1996	1,267,501.99	36.50	2.74	38,897.10	20.95	0.4260	604,793
1997	645,659.80	36.30	2.75	19,886.32	21.10	0.4187	302,800
1998	934,601.20	36.08	2.77	28,995.07	21.26	0.4108	429,954
1999	9,636.54	35.86	2.79	301.12	21.41	0.4030	4,349
2000	100,044.03	35.62	2.81	3,148.59	21.56	0.3947	44,228
2001	63,381.39	35.38	2.83	2,008.94	21.72	0.3861	27,407
2002	4,995,631.78	35.12	2.85	159,460.57	21.87	0.3773	2,110,922
2003	267,035.70	34.86	2.87	8,583.60	22.02	0.3683	110,160
2004	488,017.82	34.58	2.89	15,796.16	22.18	0.3586	195,998
2005	250,175.44	34.30	2.92	8,181.74	22.33	0.3490	97,783
2006	4,122,488.54	34.00	2.94	135,745.30	22.48	0.3388	1,564,395
2007	4,504,180.22	33.69	2.97	149,827.05	22.63	0.3283	1,656,119
2008	709,736.92	33.37	3.00	23,847.16	22.79	0.3171	252,025
2009	31,505,885.58	33.04	3.03	1,069,183.73	22.94	0.3057	10,786,758
2010	2,883,881.66	32.69	3.06	98,836.39	23.10	0.2934	947,537
2011	6,537,858.66	32.34	3.09	226,262.21	23.26	0.2808	2,055,911
2012	33,448,879.99	31.97	3.13	1,172,583.94	23.43	0.2671	10,007,423
2013	9,252,443.12	31.58	3.17	328,498.74	23.59	0.2530	2,621,876
2014	32,132,380.99	31.19	3.21	1,155,223.36	23.77	0.2379	8,561,609
2015	5,829,040.20	30.78	3.25	212,177.06	23.95	0.2219	1,448,680
2016	2,645,901.82	30.36	3.29	97,496.19	24.13	0.2052	608,092

TAMPA ELECTRIC COMPANY

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	ANNUAL ACCRUAL RATE (4)	ANNUAL ACCRUAL AMOUNT (5)	EXP. (6)	ACCRUED DEPREC. FACTOR (7)	ACCRUED DEPREC. AMOUNT (8)
BIG BEND COMMON							
INTERIM SURVIVOR CURVE.. IOWA 40-L0							
PROBABLE RETIREMENT YEAR.. 12-2057							
NET SALVAGE PERCENT.. -12							
2017	7,110,823.90	29.93	3.34	266,001.70	24.32	0.1874	1,492,795
2018	4,031,517.30	29.48	3.39	153,068.65	24.52	0.1683	759,699
2019	3,422,174.20	29.02	3.45	132,232.81	24.74	0.1475	565,267
2020	2,459,488.33	28.54	3.50	96,411.94	24.96	0.1254	345,540
2021	3,581,770.48	28.05	3.57	143,213.51	25.19	0.1020	409,021
2022	936,915.03	27.55	3.63	38,091.22	25.45	0.0762	79,992
2023	32,241,048.71	27.03	3.70	1,336,069.06	25.72	0.0485	1,749,889
2024	4,258,500.61	26.49	3.78	180,287.88	26.04	0.0170	81,034
	219,407,898.74			7,850,350.07			60,415,468
BIG BEND UNIT 4							
INTERIM SURVIVOR CURVE.. IOWA 40-L0							
PROBABLE RETIREMENT YEAR.. 12-2040							
NET SALVAGE PERCENT.. -12							
1985	228,952,873.75	35.12	2.85	7,308,175.73	12.41	0.6466	165,816,097
1987	19,092.96	34.58	2.89	618.00	12.51	0.6382	13,648
1988	243,377.46	34.30	2.92	7,959.42	12.56	0.6338	172,768
1989	188,335.84	34.00	2.94	6,201.52	12.61	0.6291	132,704
1990	16,431.92	33.69	2.97	546.59	12.66	0.6242	11,488
1991	288,414.69	33.37	3.00	9,690.73	12.71	0.6191	199,991
1992	256,093.58	33.04	3.03	8,690.79	12.76	0.6138	176,053
1993	33,342.24	32.69	3.06	1,142.71	12.81	0.6081	22,710
1994	232,270.95	32.34	3.09	8,038.43	12.86	0.6024	156,697
1995	176,556.17	31.97	3.13	6,189.35	12.91	0.5962	117,890
1996	89,427.67	31.58	3.17	3,175.04	12.96	0.5896	59,055
1997	413,106.25	31.19	3.21	14,852.00	13.01	0.5829	269,686
1998	546,278.50	30.78	3.25	19,884.54	13.06	0.5757	352,232
1999	15,955,784.89	30.36	3.29	587,938.76	13.11	0.5682	10,153,649
2000	336,174.85	29.93	3.34	12,575.63	13.15	0.5606	211,090
2001	1,122,610.98	29.48	3.39	42,623.29	13.20	0.5522	694,345
2002	8,979,329.54	29.02	3.45	346,961.29	13.25	0.5434	5,465,093
2003	4,294,298.54	28.54	3.50	168,336.50	13.30	0.5340	2,568,286
2004	3,034,530.15	28.05	3.57	121,332.65	13.34	0.5244	1,782,332
2005	2,228,722.57	27.55	3.63	90,610.94	13.39	0.5140	1,282,956
2006	2,358,096.66	27.03	3.70	97,719.53	13.43	0.5031	1,328,827
2007	52,613,388.28	26.49	3.78	2,227,440.41	13.48	0.4911	28,940,815
2008	6,978,175.84	25.94	3.86	301,680.50	13.53	0.4784	3,739,041
2009	2,008,373.42	25.38	3.94	88,625.50	13.57	0.4653	1,046,703

TAMPA ELECTRIC COMPANY

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
BIG BEND UNIT 4							
INTERIM SURVIVOR CURVE.. IOWA 40-L0							
PROBABLE RETIREMENT YEAR.. 12-2040							
NET SALVAGE PERCENT.. -12							
2010	27,586,155.74	24.80	4.03	1,245,128.73	13.62	0.4508	13,928,449
2011	1,043,306.51	24.21	4.13	48,259.19	13.67	0.4354	508,720
2012	2,912,913.35	23.60	4.24	138,328.43	13.72	0.4186	1,365,797
2013	10,122,701.48	22.98	4.35	493,178.02	13.78	0.4004	4,538,938
2014	39,790,126.99	22.34	4.48	1,996,509.41	13.83	0.3809	16,976,123
2015	3,484,756.96	21.69	4.61	179,924.97	13.89	0.3596	1,403,532
2016	3,430,456.90	21.02	4.76	182,884.52	13.95	0.3364	1,292,294
2017	5,456,532.57	20.33	4.92	300,676.77	14.02	0.3104	1,896,830
2018	4,870,931.83	19.63	5.09	277,682.08	14.08	0.2827	1,542,418
2019	7,536,604.14	18.91	5.29	446,528.72	14.16	0.2512	2,120,294
2020	51,183,015.37	18.18	5.50	3,152,873.75	14.23	0.2173	12,454,998
2021	20,683,698.11	17.43	5.74	1,329,713.58	14.32	0.1784	4,133,463
2022	8,688,303.12	16.67	6.00	583,853.97	14.41	0.1356	1,319,218
2023	29,934,033.25	15.89	6.29	2,108,792.77	14.51	0.0869	2,911,743
2024	4,174,347.72	15.10	6.62	309,502.84	14.63	0.0311	145,541
	552,262,971.74			24,274,847.60			291,252,514
	771,670,870.48			32,125,197.67			351,667,982

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 4.16

TAMPA ELECTRIC COMPANY

ACCOUNT 314.00 TURBOGENERATOR UNITS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
BIG BEND COMMON							
INTERIM SURVIVOR CURVE.. IOWA 45-R1							
PROBABLE RETIREMENT YEAR.. 12-2057							
NET SALVAGE PERCENT.. -8							
2001	349.57	41.22	2.43	9.17	24.09	0.4156	157
2002	4,054.10	40.88	2.45	107.27	24.38	0.4036	1,767
2003	1,810.03	40.52	2.47	48.28	24.66	0.3914	765
2004	127,018.29	40.14	2.49	3,415.78	24.94	0.3787	51,946
2005	1,033.64	39.75	2.52	28.13	25.20	0.3660	409
2009	21,861.72	38.01	2.63	620.96	26.17	0.3115	7,355
2010	1,308,154.74	37.53	2.66	37,580.67	26.39	0.2968	419,364
2011	152,486.16	37.03	2.70	4,446.50	26.60	0.2817	46,385
2012	2,122.67	36.52	2.74	62.81	26.81	0.2659	610
2013	275,423.08	35.99	2.78	8,269.30	27.00	0.2498	74,302
2014	48,905.00	35.45	2.82	1,489.45	27.19	0.2330	12,306
2016	228,686.97	34.31	2.91	7,187.17	27.54	0.1973	48,734
2017	177,625.57	33.72	2.97	5,697.52	27.71	0.1782	34,191
2018	32,978.84	33.11	3.02	1,075.64	27.87	0.1583	5,637
2019	1,272,096.17	32.48	3.08	42,315.01	28.03	0.1370	188,233
2020	69,388.33	31.85	3.14	2,353.10	28.18	0.1152	8,635
2021	322,815.13	31.19	3.21	11,191.35	28.33	0.0917	31,970
2023	20,009,648.98	29.85	3.35	723,949.10	28.60	0.0419	905,044
2024	4,258,500.61	29.15	3.43	157,751.90	28.74	0.0141	64,710
	28,314,959.60			1,007,599.11			1,902,520
BIG BEND UNIT 4							
INTERIM SURVIVOR CURVE.. IOWA 45-R1							
PROBABLE RETIREMENT YEAR.. 12-2040							
NET SALVAGE PERCENT.. -8							
1985	62,546,600.59	40.88	2.45	1,654,983.05	12.62	0.6913	46,696,867
1987	202,259.92	40.14	2.49	5,439.17	12.86	0.6796	148,457
1990	230,613.06	38.91	2.57	6,400.90	13.20	0.6608	164,570
1992	133,488.76	38.01	2.63	3,791.61	13.40	0.6475	93,343
1994	4,661.12	37.03	2.70	135.92	13.59	0.6330	3,187
1995	24,204.84	36.52	2.74	716.27	13.68	0.6254	16,349
1997	70,179.04	35.45	2.82	2,137.37	13.86	0.6090	46,160
1998	42,378.15	34.89	2.87	1,313.55	13.94	0.6005	27,482
1999	1,190,313.13	34.31	2.91	37,409.16	14.02	0.5914	760,229
2001	410,594.58	33.11	3.02	13,391.95	14.16	0.5723	253,795
2003	99,816.35	31.85	3.14	3,384.97	14.29	0.5513	59,434
2004	135,029.20	31.19	3.21	4,681.19	14.36	0.5396	78,691
2007	4,144,617.79	29.15	3.43	153,533.22	14.52	0.5019	2,246,554

TAMPA ELECTRIC COMPANY

ACCOUNT 314.00 TURBOGENERATOR UNITS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
BIG BEND UNIT 4							
INTERIM SURVIVOR CURVE.. IOWA 45-R1							
PROBABLE RETIREMENT YEAR.. 12-2040							
NET SALVAGE PERCENT.. -8							
2009	89,666.58	27.73	3.61	3,495.92	14.62	0.4728	45,783
2010	12,860,483.68	26.99	3.71	515,293.86	14.67	0.4565	6,340,059
2011	95,788.27	26.25	3.81	3,941.50	14.71	0.4396	45,479
2012	360,377.74	25.49	3.92	15,256.95	14.75	0.4213	163,989
2013	10,831.98	24.72	4.05	473.79	14.79	0.4017	4,699
2014	6,289,125.38	23.95	4.18	283,916.28	14.83	0.3808	2,586,423
2015	74,194.27	23.16	4.32	3,461.61	14.86	0.3584	28,717
2016	255,679.94	22.35	4.47	12,343.20	14.90	0.3333	92,044
2017	1,012,625.17	21.54	4.64	50,744.67	14.93	0.3069	335,604
2018	47,545.26	20.72	4.83	2,480.15	14.96	0.2780	14,274
2019	1,321,808.04	19.89	5.03	71,805.90	14.99	0.2464	351,678
2020	14,740,505.06	19.05	5.25	835,786.64	15.02	0.2116	3,367,822
2021	82,294.38	18.20	5.49	4,879.40	15.05	0.1731	15,383
2022	486,829.06	17.34	5.77	30,337.24	15.08	0.1303	68,524
2023	14,256,162.87	16.47	6.07	934,577.01	15.11	0.0826	1,271,302
2024	2,758,987.63	15.59	6.41	190,999.20	15.14	0.0289	85,994
	123,977,661.84			4,847,111.65			65,412,892
	152,292,621.44			5,854,710.76			67,315,412

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 3.84

TAMPA ELECTRIC COMPANY

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
BIG BEND COMMON							
INTERIM SURVIVOR CURVE.. IOWA 50-R1.5							
PROBABLE RETIREMENT YEAR.. 12-2057							
NET SALVAGE PERCENT.. -4							
1970	211,125.17	49.92	2.00	4,391.40	13.89	0.7218	158,475
1974	2,235.04	49.81	2.01	46.72	15.47	0.6894	1,603
1976	283,294.37	49.72	2.01	5,921.99	16.28	0.6726	198,157
1977	7,594.52	49.66	2.01	158.76	16.69	0.6639	5,244
1978	552,042.46	49.60	2.02	11,597.31	17.10	0.6552	376,189
1979	3,028.67	49.52	2.02	63.63	17.51	0.6464	2,036
1980	101,133.99	49.44	2.02	2,124.62	17.92	0.6375	67,056
1981	2,577.34	49.35	2.03	54.41	18.33	0.6286	1,685
1982	9,793.11	49.24	2.03	206.75	18.74	0.6194	6,309
1983	1,019.74	49.13	2.04	21.63	19.15	0.6102	647
1984	1,967,610.29	49.00	2.04	41,744.82	19.55	0.6010	1,229,876
1985	733,858.25	48.86	2.05	15,645.86	19.95	0.5917	451,585
1986	5,894.14	48.71	2.05	125.66	20.35	0.5822	3,569
1987	23,447.97	48.55	2.06	502.35	20.75	0.5726	13,964
1988	16,858.43	48.37	2.07	362.93	21.14	0.5630	9,870
1989	101,257.68	48.17	2.08	2,190.41	21.53	0.5530	58,240
1990	140,772.58	47.96	2.09	3,059.83	21.91	0.5432	79,521
1991	72,078.16	47.73	2.10	1,574.19	22.28	0.5332	39,970
1992	19,834.73	47.49	2.11	435.25	22.65	0.5231	10,790
1993	163,388.93	47.23	2.12	3,602.40	23.01	0.5128	87,139
1995	88,549.95	46.66	2.14	1,970.77	23.71	0.4919	45,296
1996	65,242.57	46.34	2.16	1,465.61	24.05	0.4810	32,638
1997	117,528.92	46.01	2.17	2,652.39	24.38	0.4701	57,463
1998	44,146.17	45.66	2.19	1,005.47	24.70	0.4591	21,076
1999	6,784.32	45.29	2.21	155.93	25.01	0.4478	3,159
2000	17,472.03	44.91	2.23	405.21	25.31	0.4364	7,930
2001	83,318.60	44.50	2.25	1,949.66	25.61	0.4245	36,783
2002	31,409.54	44.07	2.27	741.52	25.89	0.4125	13,476
2003	1,765,270.09	43.63	2.29	42,041.67	26.16	0.4004	735,105
2004	34,275.31	43.17	2.32	826.99	26.43	0.3878	13,823
2005	196,039.43	42.69	2.34	4,770.82	26.68	0.3750	76,461
2006	232,442.21	42.19	2.37	5,729.24	26.93	0.3617	87,437
2007	604,748.83	41.67	2.40	15,094.53	27.17	0.3480	218,852
2008	731,611.60	41.14	2.43	18,489.29	27.39	0.3342	254,300
2009	9,380,310.87	40.59	2.46	239,985.87	27.61	0.3198	3,119,621
2010	4,132,580.61	40.02	2.50	107,447.10	27.82	0.3049	1,310,210
2011	606,557.66	39.43	2.54	16,022.83	28.02	0.2894	182,540
2012	6,445,992.67	38.83	2.58	172,958.88	28.22	0.2732	1,831,755
2013	4,088,978.02	38.21	2.62	111,416.47	28.40	0.2567	1,091,796
2014	434,597.30	37.57	2.66	12,022.70	28.58	0.2393	108,155

TAMPA ELECTRIC COMPANY

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	ANNUAL ACCRUAL RATE (4)	ANNUAL ACCRUAL AMOUNT (5)	EXP. (6)	ACCRUED DEPREC. FACTOR (7)	ACCRUED DEPREC. AMOUNT (8)
BIG BEND COMMON							
INTERIM SURVIVOR CURVE.. IOWA 50-R1.5							
PROBABLE RETIREMENT YEAR.. 12-2057							
NET SALVAGE PERCENT.. -4							
2015	6,223,483.00	36.92	2.71	175,402.64	28.75	0.2213	1,432,282
2016	71,818.44	36.26	2.76	2,061.48	28.91	0.2027	15,140
2017	2,443,796.81	35.58	2.81	71,417.52	29.07	0.1830	465,027
2018	768,882.06	34.89	2.87	22,949.59	29.22	0.1625	129,949
2019	190,425.21	34.18	2.93	5,802.64	29.36	0.1410	27,928
2020	174,044.75	33.46	2.99	5,412.10	29.50	0.1184	21,422
2021	138,740.63	32.73	3.06	4,415.28	29.64	0.0944	13,622
2022	306,805.01	31.98	3.13	9,987.12	29.76	0.0694	22,150
2023	20,896.86	31.22	3.20	695.45	29.89	0.0426	926
	43,865,595.04			1,149,127.69			14,178,247
BIG BEND UNIT 4							
INTERIM SURVIVOR CURVE.. IOWA 50-R1.5							
PROBABLE RETIREMENT YEAR.. 12-2040							
NET SALVAGE PERCENT.. -4							
1985	40,508,007.48	44.07	2.27	956,313.04	13.12	0.7023	29,586,303
1986	22,729.74	43.63	2.29	541.33	13.24	0.6965	16,465
1988	27,994.42	42.69	2.34	681.27	13.47	0.6845	19,928
1989	52,010.86	42.19	2.37	1,281.96	13.57	0.6784	36,693
1990	32,193.35	41.67	2.40	803.55	13.68	0.6717	22,490
1991	1,063.45	41.14	2.43	26.88	13.78	0.6651	736
1992	8,034.36	40.59	2.46	205.55	13.87	0.6583	5,500
1993	50,323.94	40.02	2.50	1,308.42	13.97	0.6509	34,067
1994	460,375.69	39.43	2.54	12,161.28	14.06	0.6434	308,064
1995	3,471.81	38.83	2.58	93.16	14.14	0.6359	2,296
1996	11,966.45	38.21	2.62	326.06	14.22	0.6279	7,814
1997	267,394.49	37.57	2.66	7,397.20	14.30	0.6194	172,244
1998	91,072.99	36.92	2.71	2,566.80	14.37	0.6108	57,851
1999	346,088.42	36.26	2.76	9,934.12	14.44	0.6018	216,596
2000	44,589.34	35.58	2.81	1,303.08	14.51	0.5922	27,462
2001	228,960.97	34.89	2.87	6,834.03	14.57	0.5824	138,681
2002	278,687.96	34.18	2.93	8,492.18	14.63	0.5720	165,777
2003	339,809.34	33.46	2.99	10,566.71	14.69	0.5610	198,248
2004	225,273.15	32.73	3.06	7,169.09	14.75	0.5493	128,702
2005	176,282.05	31.98	3.13	5,738.33	14.80	0.5372	98,488
2006	179,889.19	31.22	3.20	5,986.71	14.85	0.5243	98,096
2007	20,738,670.54	30.45	3.28	707,437.53	14.90	0.5107	11,014,242
2008	4,818,884.69	29.67	3.37	168,892.27	14.94	0.4965	2,488,079

TAMPA ELECTRIC COMPANY

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
BIG BEND UNIT 4							
INTERIM SURVIVOR CURVE.. IOWA 50-R1.5							
PROBABLE RETIREMENT YEAR.. 12-2040							
NET SALVAGE PERCENT.. -4							
2010	5,218,068.34	28.08	3.56	193,193.76	15.03	0.4647	2,522,047
2011	44,332.37	27.26	3.67	1,692.08	15.06	0.4475	20,634
2012	111,503.02	26.44	3.78	4,383.41	15.10	0.4289	49,737
2013	1,816,549.73	25.61	3.90	73,679.26	15.14	0.4088	772,348
2014	4,608,248.21	24.77	4.04	193,620.16	15.17	0.3876	1,857,460
2015	1,432,639.20	23.92	4.18	62,279.69	15.20	0.3646	543,159
2016	314,480.21	23.06	4.34	14,194.38	15.23	0.3396	111,053
2017	264,933.22	22.19	4.51	12,426.43	15.26	0.3123	86,048
2018	737,939.41	21.31	4.69	35,993.73	15.29	0.2825	216,807
2019	1,117,714.84	20.43	4.89	56,842.51	15.32	0.2501	290,745
2020	6,928,879.80	19.54	5.12	368,948.99	15.34	0.2149	1,548,865
2021	19,106.65	18.64	5.36	1,065.08	15.37	0.1754	3,486
2022	1,277,538.59	17.74	5.64	74,935.30	15.39	0.1325	176,005
2023	3,317,343.10	16.83	5.94	204,932.19	15.42	0.0838	289,044
2024	1,415,360.09	15.91	6.29	92,587.20	15.44	0.0295	43,482
	97,538,411.46			3,306,834.72			53,375,742
	141,404,006.50			4,455,962.41			67,553,989

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 3.15

TAMPA ELECTRIC COMPANY

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
BIG BEND COMMON							
INTERIM SURVIVOR CURVE.. IOWA 55-R0.5							
PROBABLE RETIREMENT YEAR.. 12-2057							
NET SALVAGE PERCENT.. -1							
1970	29,905.20	53.48	1.87	564.82	21.06	0.6062	18,310
1971	352.79	53.32	1.88	6.70	21.30	0.6005	214
1972	6,597.56	53.15	1.88	125.27	21.55	0.5945	3,962
1973	8,963.11	52.97	1.89	171.10	21.79	0.5886	5,329
1975	3,755.00	52.59	1.90	72.06	22.25	0.5769	2,188
1976	40,686.83	52.38	1.91	784.89	22.48	0.5708	23,458
1977	34,789.64	52.16	1.92	674.64	22.70	0.5648	19,846
1978	103,415.32	51.93	1.93	2,015.87	22.92	0.5586	58,350
1979	8,618.16	51.69	1.93	167.99	23.14	0.5523	4,808
1980	138,368.83	51.44	1.94	2,711.20	23.35	0.5461	76,315
1981	127,931.42	51.18	1.95	2,519.61	23.55	0.5399	69,756
1982	24,307.81	50.91	1.96	481.20	23.76	0.5333	13,093
1983	26,880.47	50.62	1.98	537.56	23.96	0.5267	14,299
1984	259,403.93	50.33	1.99	5,213.76	24.15	0.5202	136,283
1985	62,503.73	50.02	2.00	1,262.58	24.34	0.5134	32,410
1986	24,816.90	49.70	2.01	503.81	24.53	0.5064	12,694
1987	72,855.18	49.37	2.03	1,493.75	24.71	0.4995	36,754
1988	26,041.40	49.03	2.04	536.56	24.89	0.4924	12,950
1989	3,352.54	48.68	2.05	69.41	25.07	0.4850	1,642
1990	129,127.07	48.32	2.07	2,699.66	25.24	0.4777	62,294
1991	51,557.16	47.94	2.09	1,088.32	25.40	0.4702	24,483
1992	13,229.59	47.55	2.10	280.60	25.57	0.4623	6,177
1993	35,933.40	47.15	2.12	769.41	25.72	0.4545	16,495
1994	4,610.28	46.74	2.14	99.65	25.88	0.4463	2,078
1995	56,895.64	46.32	2.16	1,241.24	26.03	0.4380	25,172
1996	8,003.62	45.89	2.18	176.22	26.17	0.4297	3,474
1997	108,763.08	45.44	2.20	2,416.72	26.32	0.4208	46,222
1998	170,880.36	44.98	2.22	3,831.48	26.45	0.4120	71,100
1999	19,891.83	44.51	2.25	452.04	26.59	0.4026	8,089
2000	68,267.05	44.03	2.27	1,565.16	26.72	0.3931	27,107
2001	72,131.22	43.54	2.30	1,675.61	26.85	0.3833	27,927
2002	186,094.12	43.04	2.32	4,360.56	26.97	0.3734	70,177
2004	428,549.88	42.00	2.38	10,301.48	27.20	0.3524	152,523
2005	19,289.71	41.46	2.41	469.53	27.31	0.3413	6,649
2006	72,270.85	40.91	2.44	1,781.04	27.42	0.3298	24,070
2007	841,973.13	40.35	2.48	21,089.74	27.52	0.3180	270,399
2008	74,445.72	39.78	2.51	1,887.27	27.62	0.3057	22,984
2009	6,210,048.97	39.20	2.55	159,939.81	27.72	0.2929	1,836,862
2010	2,803,685.64	38.61	2.59	73,341.61	27.81	0.2797	792,089
2011	355,884.80	38.01	2.63	9,453.37	27.90	0.2660	95,605

TAMPA ELECTRIC COMPANY

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	ANNUAL ACCRUAL RATE (4)	ANNUAL ACCRUAL AMOUNT (5)	EXP. (6)	ACCRUED DEPREC. FACTOR (7)	ACCRUED DEPREC. AMOUNT (8)
BIG BEND COMMON							
INTERIM SURVIVOR CURVE.. IOWA 55-R0.5							
PROBABLE RETIREMENT YEAR.. 12-2057							
NET SALVAGE PERCENT.. -1							
2012	2,997,825.07	37.40	2.67	80,842.35	27.99	0.2516	761,795
2013	386,945.62	36.78	2.72	10,630.17	28.08	0.2365	92,443
2014	2,982,279.72	36.14	2.77	83,435.24	28.16	0.2208	665,102
2015	935,847.10	35.50	2.82	26,654.80	28.24	0.2045	193,304
2016	582,115.71	34.85	2.87	16,873.79	28.32	0.1874	110,162
2017	1,742,726.90	34.18	2.93	51,572.52	28.39	0.1694	298,170
2018	1,887,607.81	33.51	2.98	56,813.22	28.46	0.1507	287,307
2019	192,185.98	32.83	3.05	5,920.29	28.54	0.1307	25,364
2020	341,876.95	32.13	3.11	10,738.70	28.61	0.1096	37,827
2021	324,466.36	31.43	3.18	10,421.21	28.67	0.0878	28,776
2022	361,021.47	30.72	3.26	11,886.99	28.74	0.0645	23,501
2023	987,705.04	30.00	3.33	33,219.48	28.80	0.0400	39,903
	26,457,682.67			717,842.06			6,698,291
BIG BEND UNIT 4							
INTERIM SURVIVOR CURVE.. IOWA 55-R0.5							
PROBABLE RETIREMENT YEAR.. 12-2040							
NET SALVAGE PERCENT.. -1							
1985	5,667,524.13	43.04	2.32	132,801.43	14.05	0.6736	3,855,592
1986	13,406.81	42.52	2.35	318.21	14.10	0.6684	9,051
1994	107,230.32	38.01	2.63	2,848.36	14.42	0.6206	67,216
1999	1,021,934.40	34.85	2.87	29,622.81	14.58	0.5816	600,342
2002	18,060.67	32.83	3.05	556.36	14.67	0.5532	10,090
2003	54,458.92	32.13	3.11	1,710.61	14.69	0.5428	29,855
2007	687,934.36	29.27	3.42	23,762.63	14.79	0.4947	343,724
2010	213,024.92	27.02	3.70	7,960.74	14.85	0.4504	96,908
2011	250,332.58	26.25	3.81	9,633.05	14.87	0.4335	109,609
2013	109,431.81	24.69	4.05	4,476.31	14.90	0.3965	43,826
2019	105,255.18	19.81	5.05	5,368.54	15.00	0.2428	25,813
	8,248,594.10			219,059.05			5,192,026
	34,706,276.77			936,901.11			11,890,317

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.70

TAMPA ELECTRIC COMPANY

ACCOUNT 341.00 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
BAYSIDE COMMON							
INTERIM SURVIVOR CURVE.. IOWA 50-R3							
PROBABLE RETIREMENT YEAR.. 12-2049							
NET SALVAGE PERCENT.. -10							
1957	128,983.74	50.00	2.00	2,837.64	4.22	0.9156	129,907
1958	3,502.04	50.00	2.00	77.04	4.48	0.9104	3,507
1959	6,826.23	50.00	2.00	150.18	4.74	0.9052	6,797
1960	8,770.82	50.00	2.00	192.96	5.00	0.9000	8,683
1962	326.26	50.00	2.00	7.18	5.55	0.8890	319
1963	4,859.55	50.00	2.00	106.91	5.83	0.8834	4,722
1965	1,233.16	50.00	2.00	27.13	6.43	0.8714	1,182
1967	125,195.28	50.00	2.00	2,754.30	7.08	0.8584	118,214
1969	135,158.19	50.00	2.00	2,973.48	7.78	0.8444	125,540
1970	16,815.92	50.00	2.00	369.95	8.16	0.8368	15,479
1971	5,650.79	50.00	2.00	124.32	8.55	0.8290	5,153
1972	3,624.37	49.99	2.00	79.74	8.95	0.8210	3,273
1973	1,378.10	49.98	2.00	30.32	9.37	0.8125	1,232
1974	10,474.15	49.97	2.00	230.43	9.80	0.8039	9,262
1975	58,124.96	49.96	2.00	1,278.75	10.25	0.7948	50,820
1976	730,647.58	49.94	2.00	16,074.25	10.71	0.7855	631,348
1977	2,880,406.52	49.91	2.00	63,368.94	11.18	0.7760	2,458,715
1978	64,201.87	49.88	2.00	1,412.44	11.66	0.7662	54,113
1979	876,075.27	49.83	2.01	19,370.02	12.15	0.7562	728,708
1980	176,004.50	49.78	2.01	3,891.46	12.64	0.7461	144,445
1981	50,066.42	49.72	2.01	1,106.97	13.14	0.7357	40,518
1982	47,579.09	49.64	2.01	1,051.97	13.64	0.7252	37,956
1983	957,900.88	49.54	2.02	21,284.56	14.15	0.7144	752,725
1984	211,902.45	49.43	2.02	4,708.47	14.65	0.7036	164,009
1985	25,743.85	49.30	2.03	574.86	15.15	0.6927	19,616
1986	47,321.08	49.15	2.03	1,056.68	15.65	0.6816	35,479
1987	71,151.38	48.98	2.04	1,596.64	16.13	0.6707	52,492
1988	44,100.30	48.79	2.05	994.46	16.61	0.6596	31,995
1989	203,056.25	48.56	2.06	4,601.25	17.08	0.6483	144,799
1990	1,409,222.88	48.32	2.07	32,088.00	17.54	0.6370	987,442
1991	558,483.23	48.04	2.08	12,778.10	17.98	0.6257	384,406
1992	109,965.36	47.74	2.09	2,528.10	18.40	0.6146	74,341
1993	174,623.67	47.40	2.11	4,053.02	18.81	0.6032	115,859
1994	3,576,981.31	47.04	2.13	83,808.67	19.21	0.5916	2,327,835
1995	256,741.64	46.64	2.14	6,043.70	19.58	0.5802	163,855
1996	767,847.84	46.21	2.16	18,244.06	19.94	0.5685	480,165
1997	222,012.47	45.75	2.19	5,348.28	20.28	0.5567	135,959
1998	8,089.89	45.27	2.21	196.67	20.60	0.5450	4,849
1999	135,859.61	44.75	2.23	3,332.64	20.90	0.5330	79,649
2000	3,866,693.83	44.20	2.26	96,126.01	21.19	0.5206	2,214,258

TAMPA ELECTRIC COMPANY

ACCOUNT 341.00 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
BAYSIDE COMMON							
INTERIM SURVIVOR CURVE.. IOWA 50-R3							
PROBABLE RETIREMENT YEAR.. 12-2049							
NET SALVAGE PERCENT.. -10							
2001	149,284.24	43.62	2.29	3,760.47	21.46	0.5080	83,423
2002	222,816.23	43.02	2.32	5,686.27	21.72	0.4951	121,353
2003	31,618,969.74	42.39	2.36	820,828.45	21.96	0.4820	16,762,639
2004	1,187,337.57	41.74	2.40	31,345.71	22.18	0.4686	612,051
2005	11,357.00	41.06	2.44	304.82	22.39	0.4547	5,680
2006	617,509.41	40.36	2.48	16,845.66	22.59	0.4403	299,072
2007	821,963.43	39.64	2.52	22,784.83	22.78	0.4253	384,566
2008	235,667.83	38.89	2.57	6,662.33	22.95	0.4099	106,252
2009	1,202,681.62	38.13	2.62	34,661.28	23.12	0.3937	520,779
2010	2,461,107.62	37.35	2.68	72,553.45	23.27	0.3770	1,020,540
2011	815,701.41	36.55	2.74	24,585.24	23.41	0.3595	322,578
2012	1,192,752.02	35.74	2.80	36,736.76	23.54	0.3414	447,860
2013	449,279.93	34.91	2.86	14,134.35	23.67	0.3220	159,120
2014	1,045,869.41	34.07	2.94	33,823.42	23.78	0.3020	347,472
2015	3,880,113.99	33.22	3.01	128,470.57	23.89	0.2809	1,198,703
2016	6,766,999.31	32.35	3.09	230,010.31	23.99	0.2584	1,923,601
2017	3,307,826.61	31.47	3.18	115,707.77	24.09	0.2345	853,290
2018	2,618,664.97	30.58	3.27	94,193.38	24.17	0.2096	603,788
2019	2,343,483.63	29.68	3.37	86,872.94	24.25	0.1830	471,614
2020	2,516,523.14	28.77	3.48	96,332.51	24.33	0.1543	427,213
2021	3,391,250.43	27.86	3.59	133,920.48	24.39	0.1246	464,618
2022	1,973,043.93	26.93	3.71	80,519.92	24.46	0.0917	199,064
2023	16,887,981.60	26.00	3.85	715,206.02	24.52	0.0569	1,057,390
2024	3,426,306.00	25.06	3.99	150,380.57	24.57	0.0196	73,683
	107,128,093.80			3,373,208.06			41,215,975
BAYSIDE UNIT 1							
INTERIM SURVIVOR CURVE.. IOWA 50-R3							
PROBABLE RETIREMENT YEAR.. 12-2038							
NET SALVAGE PERCENT.. -10							
1965	255,446.15	49.94	2.00	5,619.82	6.20	0.8759	246,106
1972	6,578.05	49.54	2.02	146.16	8.01	0.8383	6,066
1976	64,209.22	48.98	2.04	1,440.85	9.09	0.8144	57,522
1980	19,304.00	48.04	2.08	441.68	10.12	0.7893	16,761
1988	78,049.41	44.75	2.23	1,914.55	11.78	0.7368	63,254
1989	447,952.59	44.20	2.26	11,136.10	11.94	0.7299	359,637
2000	289,856.68	36.55	2.74	8,736.28	13.12	0.6410	204,391
2003	19,066,301.42	34.07	2.94	616,604.19	13.31	0.6093	12,779,436

TAMPA ELECTRIC COMPANY

ACCOUNT 341.00 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
BAYSIDE UNIT 1							
INTERIM SURVIVOR CURVE.. IOWA 50-R3							
PROBABLE RETIREMENT YEAR.. 12-2038							
NET SALVAGE PERCENT.. -10							
2008	61,518.91	29.68	3.37	2,280.51	13.56	0.5431	36,754
2013	1,678.86	25.06	3.99	73.69	13.73	0.4521	835
2014	73,204.36	24.12	4.15	3,341.78	13.76	0.4295	34,587
2016	145,341.77	22.21	4.50	7,194.42	13.80	0.3787	60,539
2017	39,339.59	21.25	4.71	2,038.18	13.82	0.3497	15,131
2018	413,893.76	20.29	4.93	22,445.46	13.84	0.3179	144,730
2019	176,579.08	19.32	5.18	10,061.48	13.86	0.2826	54,893
2023	112,031.38	15.41	6.49	7,997.92	13.92	0.0967	11,916
	21,251,285.23			701,473.07			14,092,558
BAYSIDE UNIT 2							
INTERIM SURVIVOR CURVE.. IOWA 50-R3							
PROBABLE RETIREMENT YEAR.. 12-2038							
NET SALVAGE PERCENT.. -10							
1967	599,345.09	49.88	2.00	13,185.59	6.70	0.8657	570,725
1970	18,691.00	49.72	2.01	413.26	7.47	0.8498	17,471
1972	277.76	49.54	2.02	6.17	8.01	0.8383	256
1973	450.30	49.43	2.02	10.01	8.28	0.8325	412
1974	2,979.46	49.30	2.03	66.53	8.55	0.8266	2,709
1976	65,442.24	48.98	2.04	1,468.52	9.09	0.8144	58,626
1977	8,169.30	48.79	2.05	184.22	9.35	0.8084	7,264
1981	26,887.32	47.74	2.09	618.14	10.36	0.7830	23,158
1988	400,547.13	44.75	2.23	9,825.42	11.78	0.7368	324,618
2000	102,693.54	36.55	2.74	3,095.18	13.12	0.6410	72,414
2004	24,543,980.19	33.22	3.01	812,651.18	13.37	0.5975	16,132,341
2011	34,451.89	26.93	3.71	1,405.98	13.67	0.4924	18,660
2012	4,155.20	26.00	3.85	175.97	13.70	0.4731	2,162
2016	379,496.24	22.21	4.50	18,785.06	13.80	0.3787	158,070
2017	394,777.81	21.25	4.71	20,453.44	13.82	0.3497	151,837
2018	345,477.05	20.29	4.93	18,735.22	13.84	0.3179	120,806
2019	44,144.77	19.32	5.18	2,515.37	13.86	0.2826	13,723
2023	159,169.88	15.41	6.49	11,363.14	13.92	0.0967	16,929
	27,131,136.17			914,958.40			17,692,181

TAMPA ELECTRIC COMPANY

ACCOUNT 341.00 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
BAYSIDE UNIT 3							
INTERIM SURVIVOR CURVE.. IOWA 50-R3							
PROBABLE RETIREMENT YEAR.. 12-2049							
NET SALVAGE PERCENT.. -10							
2009	513,901.72	38.13	2.62	14,810.65	23.12	0.3937	222,527
2012	140,922.45	35.74	2.80	4,340.41	23.54	0.3414	52,914
2013	1,525.12	34.91	2.86	47.98	23.67	0.3220	540
	656,349.29			19,199.04			275,981
BAYSIDE UNIT 4							
INTERIM SURVIVOR CURVE.. IOWA 50-R3							
PROBABLE RETIREMENT YEAR.. 12-2049							
NET SALVAGE PERCENT.. -10							
2009	226,924.33	38.13	2.62	6,539.96	23.12	0.3937	98,262
2012	15,409.63	35.74	2.80	474.62	23.54	0.3414	5,786
	242,333.96			7,014.58			104,048
BAYSIDE UNIT 5							
INTERIM SURVIVOR CURVE.. IOWA 50-R3							
PROBABLE RETIREMENT YEAR.. 12-2049							
NET SALVAGE PERCENT.. -10							
2009	369,410.17	38.13	2.62	10,646.40	23.12	0.3937	159,960
2012	402,287.56	35.74	2.80	12,390.46	23.54	0.3414	151,053
2013	16,009.29	34.91	2.86	503.65	23.67	0.3220	5,670
2014	5,407.24	34.07	2.94	174.87	23.78	0.3020	1,796
	793,114.26			23,715.38			318,479
BAYSIDE UNIT 6							
INTERIM SURVIVOR CURVE.. IOWA 50-R3							
PROBABLE RETIREMENT YEAR.. 12-2049							
NET SALVAGE PERCENT.. -10							
2009	2,640,279.36	38.13	2.62	76,092.85	23.12	0.3937	1,143,281
2012	15,952.18	35.74	2.80	491.33	23.54	0.3414	5,990
	2,656,231.54			76,584.18			1,149,271

TAMPA ELECTRIC COMPANY

ACCOUNT 341.00 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
BIG BEND UNIT 1							
INTERIM SURVIVOR CURVE.. IOWA 50-R3							
PROBABLE RETIREMENT YEAR.. 12-2057							
NET SALVAGE PERCENT.. -10							
1970	1,653,387.16	50.00	2.00	36,374.52	8.16	0.8368	1,521,910
1976	2,504.00	50.00	2.00	55.09	10.81	0.7838	2,159
1980	79,958.45	49.99	2.00	1,759.09	12.94	0.7412	65,187
1981	22,905.97	49.98	2.00	503.93	13.52	0.7295	18,381
1982	6,235.52	49.97	2.00	137.18	14.10	0.7178	4,924
1987	36,991.79	49.83	2.01	817.89	17.17	0.6554	26,670
1990	51,063.25	49.64	2.01	1,129.01	19.07	0.6158	34,591
1997	165,165.77	48.56	2.06	3,742.66	23.31	0.5200	94,471
2006	244,839.45	45.27	2.21	5,952.05	27.63	0.3897	104,945
2018	27,497.62	37.35	2.68	810.63	30.96	0.1711	5,175
	2,290,548.98			51,282.05			1,878,413
BIG BEND UNIT 4							
INTERIM SURVIVOR CURVE.. IOWA 50-R3							
PROBABLE RETIREMENT YEAR.. 12-2049							
NET SALVAGE PERCENT.. -10							
2009	3,277,123.12	38.13	2.62	94,446.69	23.12	0.3937	1,419,043
2013	4,976.37	34.91	2.86	156.56	23.67	0.3220	1,762
2015	28,983.60	33.22	3.01	959.65	23.89	0.2809	8,954
	3,311,083.09			95,562.90			1,429,759
POLK COMMON							
INTERIM SURVIVOR CURVE.. IOWA 50-R3							
PROBABLE RETIREMENT YEAR.. 12-2052							
NET SALVAGE PERCENT.. -10							
1996	60,283,212.64	47.40	2.11	1,399,173.37	21.23	0.5521	36,611,261
1997	96,939.59	47.04	2.13	2,271.29	21.66	0.5395	57,533
1998	82,941.34	46.64	2.14	1,952.44	22.07	0.5268	48,063
1999	55,102.90	46.21	2.16	1,309.24	22.46	0.5140	31,153
2002	289,020.86	44.75	2.23	7,089.68	23.52	0.4744	150,826
2003	1,540,726.15	44.20	2.26	38,302.45	23.84	0.4606	780,675
2007	81,845.16	41.74	2.40	2,160.71	24.93	0.4027	36,258

TAMPA ELECTRIC COMPANY

ACCOUNT 341.00 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
POLK COMMON							
INTERIM SURVIVOR CURVE.. IOWA 50-R3							
PROBABLE RETIREMENT YEAR.. 12-2052							
NET SALVAGE PERCENT.. -10							
2008	1,106.01	41.06	2.44	29.69	25.16	0.3872	471
2010	706,724.23	39.64	2.52	19,590.40	25.59	0.3544	275,540
2011	138,231.23	38.89	2.57	3,907.80	25.78	0.3371	51,258
2012	26,149.95	38.13	2.62	753.64	25.96	0.3192	9,181
2013	17,266.83	37.35	2.68	509.03	26.13	0.3004	5,706
2014	138,115.71	36.55	2.74	4,162.81	26.29	0.2807	42,648
2015	77,101,546.72	35.74	2.80	2,374,727.64	26.43	0.2605	22,092,600
2016	827,818.28	34.91	2.86	26,043.16	26.57	0.2389	217,542
2017	39,186,758.83	34.07	2.94	1,267,299.78	26.70	0.2163	9,324,568
2018	8,944,468.08	33.22	3.01	296,151.34	26.82	0.1927	1,895,565
2019	409,682.54	32.35	3.09	13,925.11	26.93	0.1675	75,502
2020	255,439.74	31.47	3.18	8,935.28	27.03	0.1411	39,644
2021	822,639.35	30.58	3.27	29,590.34	27.12	0.1132	102,390
2022	1,570,424.99	29.68	3.37	58,215.65	27.21	0.0832	143,760
2023	341,028.77	28.77	3.48	13,054.58	27.29	0.0514	19,297
	192,917,189.90			5,569,155.43			72,011,441
POLK UNIT 1 GASIFIER							
INTERIM SURVIVOR CURVE.. IOWA 50-R3							
PROBABLE RETIREMENT YEAR.. 12-2036							
NET SALVAGE PERCENT.. -10							
1996	37,914,748.61	38.13	2.62	1,092,703.05	11.16	0.7073	29,499,646
1997	561,659.90	37.35	2.68	16,557.73	11.22	0.6996	432,231
1998	185,054.95	36.55	2.74	5,577.56	11.28	0.6914	140,738
1999	122,303.08	35.74	2.80	3,766.93	11.34	0.6827	91,847
2000	14,038.62	34.91	2.86	441.65	11.39	0.6737	10,404
2001	430,944.31	34.07	2.94	13,936.74	11.44	0.6642	314,866
2002	1,445,625.87	33.22	3.01	47,864.67	11.48	0.6544	1,040,667
2003	125,992.72	32.35	3.09	4,282.49	11.53	0.6436	89,196
2004	252,747.55	31.47	3.18	8,841.11	11.56	0.6327	175,896
2005	89,176.92	30.58	3.27	3,207.69	11.60	0.6207	60,884
2006	254,320.70	29.68	3.37	9,427.67	11.63	0.6082	170,132
2007	264,058.48	28.77	3.48	10,108.16	11.67	0.5944	172,643
2008	523,797.60	27.86	3.59	20,684.77	11.70	0.5800	334,206
2009	505,825.77	26.93	3.71	20,642.75	11.72	0.5648	314,259
2010	12,400.00	26.00	3.85	525.14	11.75	0.5481	7,476
2011	605,065.77	25.06	3.99	26,556.34	11.77	0.5303	352,973
2012	87,386.29	24.12	4.15	3,989.18	11.80	0.5108	49,099

TAMPA ELECTRIC COMPANY

ACCOUNT 341.00 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
POLK UNIT 1 GASIFIER							
INTERIM SURVIVOR CURVE.. IOWA 50-R3							
PROBABLE RETIREMENT YEAR.. 12-2036							
NET SALVAGE PERCENT.. -10							
2013	714,339.60	23.17	4.32	33,945.42	11.82	0.4899	384,919
2014	67,945.53	22.21	4.50	3,363.30	11.83	0.4674	34,931
2015	719,949.64	21.25	4.71	37,300.59	11.85	0.4424	350,317
2016	866,885.96	20.29	4.93	47,011.23	11.87	0.4150	395,714
2017	1,989,724.28	19.32	5.18	113,374.49	11.88	0.3851	842,845
2018	448,750.57	18.35	5.45	26,902.60	11.90	0.3515	173,509
2019	110,323.55	17.37	5.76	6,990.10	11.91	0.3143	38,147
2020	1,500,855.01	16.39	6.10	100,707.37	11.92	0.2727	450,261
2021	74,912.41	15.41	6.49	5,348.00	11.93	0.2258	18,609
2022	3,159,081.54	14.43	6.93	240,816.79	11.94	0.1726	599,644
	53,047,915.23			1,904,873.52			36,546,059
POLK UNIT 2							
INTERIM SURVIVOR CURVE.. IOWA 50-R3							
PROBABLE RETIREMENT YEAR.. 12-2052							
NET SALVAGE PERCENT.. -10							
2000	2,020,064.92	45.75	2.19	48,663.36	22.83	0.5010	1,113,213
2009	65,364.81	40.36	2.48	1,783.15	25.38	0.3712	26,687
2016	6,420.00	34.91	2.86	201.97	26.57	0.2389	1,687
2018	10,042.22	33.22	3.01	332.50	26.82	0.1927	2,128
2020	15,972.28	31.47	3.18	558.71	27.03	0.1411	2,479
2022	224,291.06	29.68	3.37	8,314.47	27.21	0.0832	20,532
	2,342,155.29			59,854.16			1,166,726
POLK UNIT 3							
INTERIM SURVIVOR CURVE.. IOWA 50-R3							
PROBABLE RETIREMENT YEAR.. 12-2052							
NET SALVAGE PERCENT.. -10							
2002	10,317,900.88	44.75	2.23	253,098.11	23.52	0.4744	5,384,407
2016	6,420.00	34.91	2.86	201.97	26.57	0.2389	1,687
2017	197,259.34	34.07	2.94	6,379.37	26.70	0.2163	46,938
2022	187,096.47	29.68	3.37	6,935.67	27.21	0.0832	17,127
	10,708,676.69			266,615.12			5,450,159

TAMPA ELECTRIC COMPANY

ACCOUNT 341.00 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
POLK UNIT 4							
INTERIM SURVIVOR CURVE.. IOWA 50-R3							
PROBABLE RETIREMENT YEAR.. 12-2052							
NET SALVAGE PERCENT.. -10							
2007	5,574,914.08	41.74	2.40	147,177.73	24.93	0.4027	2,469,704
2010	45,765.70	39.64	2.52	1,268.63	25.59	0.3544	17,843
2016	6,420.00	34.91	2.86	201.97	26.57	0.2389	1,687
2018	51,686.94	33.22	3.01	1,711.35	26.82	0.1927	10,954
2019	117,477.71	32.35	3.09	3,993.07	26.93	0.1675	21,650
2021	11,514.25	30.58	3.27	414.17	27.12	0.1132	1,433
2022	11,062.23	29.68	3.37	410.08	27.21	0.0832	1,013
	5,818,840.91			155,177.00			2,524,284
POLK UNIT 5							
INTERIM SURVIVOR CURVE.. IOWA 50-R3							
PROBABLE RETIREMENT YEAR.. 12-2052							
NET SALVAGE PERCENT.. -10							
2007	5,585,012.92	41.74	2.40	147,444.34	24.93	0.4027	2,474,177
2016	6,420.00	34.91	2.86	201.97	26.57	0.2389	1,687
2018	50,135.37	33.22	3.01	1,659.98	26.82	0.1927	10,625
2019	104,458.22	32.35	3.09	3,550.53	26.93	0.1675	19,251
2023	2,768.01	28.77	3.48	105.96	27.29	0.0514	157
	5,748,794.52			152,962.78			2,505,897
POLK UNIT 6							
INTERIM SURVIVOR CURVE.. IOWA 50-R3							
PROBABLE RETIREMENT YEAR.. 12-2052							
NET SALVAGE PERCENT.. -10							
2017	13,358,123.75	34.07	2.94	432,001.72	26.70	0.2163	3,178,592
2019	16,430.30	32.35	3.09	558.47	26.93	0.1675	3,028
	13,374,554.05			432,560.19			3,181,620

TAMPA ELECTRIC COMPANY

ACCOUNT 341.00 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
MACDILL AIR FORCE BASE							
INTERIM SURVIVOR CURVE.. IOWA 50-R3							
PROBABLE RETIREMENT YEAR.. 12-2055							
NET SALVAGE PERCENT.. -10							
2024	100.00	30.58	3.27	3.60	30.09	0.0160	2
	100.00			3.60			2
	449,418,402.91			13,804,199.46			201,542,853

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 3.07

TAMPA ELECTRIC COMPANY

ACCOUNT 341.80 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
NO GROUP							
SURVIVOR CURVE.. IOWA 30-S3							
NET SALVAGE PERCENT.. 0							
2015	755,546.89	30.00	3.33	25,159.71	20.52	0.3160	238,753
2016	1,827,314.07	30.00	3.33	60,849.56	21.51	0.2830	517,130
2017	7,159,749.27	30.00	3.33	238,419.65	22.50	0.2500	1,789,937
2018	50,336,767.90	30.00	3.33	1,676,214.37	23.50	0.2167	10,906,468
2019	103,097,762.21	30.00	3.33	3,433,155.48	24.50	0.1833	18,900,913
2020	57,518,522.25	30.00	3.33	1,915,366.79	25.50	0.1500	8,627,778
2021	57,712,926.70	30.00	3.33	1,921,840.46	26.50	0.1167	6,733,367
2022	90,247,881.89	30.00	3.33	3,005,254.47	27.50	0.0833	7,520,356
2023	1,425,651.07	30.00	3.33	47,474.18	28.50	0.0500	71,283
2024	19,548,456.70	30.00	3.33	650,963.61	29.50	0.0167	325,873
	389,630,578.95			12,974,698.28			55,631,858

TAMPA ELECTRIC COMPANY

ACCOUNT 342.00 FUEL HOLDERS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
BAYSIDE COMMON							
INTERIM SURVIVOR CURVE.. IOWA 50-R0.5							
PROBABLE RETIREMENT YEAR.. 12-2049							
NET SALVAGE PERCENT.. -3							
1991	514.85	42.81	2.34	12.41	19.91	0.5349	284
1998	5,343.16	39.65	2.52	138.69	20.71	0.4777	2,629
1999	12,327.45	39.15	2.55	323.78	20.81	0.4685	5,948
2002	43,067.75	37.57	2.66	1,179.97	21.09	0.4387	19,458
2003	9,724,174.02	37.02	2.70	270,429.28	21.18	0.4279	4,285,603
2004	66,084.10	36.45	2.74	1,865.03	21.26	0.4167	28,366
2005	266,568.92	35.88	2.79	7,660.39	21.34	0.4052	111,265
2006	143,971.28	35.29	2.83	4,196.62	21.42	0.3930	58,283
2007	26,638.76	34.69	2.88	790.21	21.50	0.3802	10,432
2008	11,094.71	34.08	2.93	334.83	21.57	0.3671	4,195
2009	728,351.32	33.46	2.99	22,431.04	21.64	0.3533	265,016
2010	69,147.49	32.83	3.05	2,172.27	21.70	0.3390	24,146
2011	1,929,523.96	32.18	3.11	61,808.44	21.77	0.3235	642,907
2012	677,018.40	31.53	3.17	22,105.33	21.83	0.3076	214,526
2013	18,285.25	30.86	3.24	610.22	21.89	0.2907	5,474
2014	210,624.84	30.18	3.31	7,180.83	21.94	0.2730	59,232
2015	363,853.26	29.50	3.39	12,704.66	22.00	0.2542	95,281
2016	646,436.84	28.80	3.47	23,104.30	22.05	0.2344	156,057
2017	1,520,842.91	28.09	3.56	55,766.27	22.10	0.2132	334,034
2018	405,785.33	27.37	3.65	15,255.50	22.15	0.1907	79,713
2019	208,823.68	26.64	3.75	8,065.81	22.20	0.1667	35,849
2020	280,865.11	25.90	3.86	11,166.64	22.25	0.1409	40,770
2021	180,644.38	25.15	3.98	7,405.34	22.30	0.1133	21,085
2022	1,588,629.65	24.39	4.10	67,087.83	22.34	0.0841	137,530
2023	12,111,713.17	23.62	4.23	527,695.23	22.39	0.0521	649,577
2024	14,322,241.80	22.84	4.38	646,133.62	22.43	0.0180	264,797
	45,562,572.39			1,777,624.54			7,552,457
BAYSIDE UNIT 1							
INTERIM SURVIVOR CURVE.. IOWA 50-R0.5							
PROBABLE RETIREMENT YEAR.. 12-2038							
NET SALVAGE PERCENT.. -3							
2003	63,041,908.30	30.18	3.31	2,149,287.78	12.85	0.5742	37,285,922
2004	47,240.14	29.50	3.39	1,649.48	12.88	0.5634	27,413
2008	49,261.09	26.64	3.75	1,902.71	12.97	0.5131	26,036
2009	1,245,581.16	25.90	3.86	49,521.82	12.99	0.4985	639,499
2010	5,158.79	25.15	3.98	211.48	13.01	0.4827	2,565
2011	1,513,796.34	24.39	4.10	63,927.62	13.02	0.4662	726,857

TAMPA ELECTRIC COMPANY

ACCOUNT 342.00 FUEL HOLDERS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
BAYSIDE UNIT 1							
INTERIM SURVIVOR CURVE.. IOWA 50-R0.5							
PROBABLE RETIREMENT YEAR.. 12-2038							
NET SALVAGE PERCENT.. -3							
2012	171,068.06	23.62	4.23	7,453.26	13.04	0.4479	78,925
2013	66,459.74	22.84	4.38	2,998.26	13.06	0.4282	29,312
2014	521,934.83	22.05	4.54	24,406.72	13.08	0.4068	218,693
2015	63,800.09	21.26	4.70	3,088.56	13.09	0.3843	25,253
2016	2,637,502.43	20.45	4.89	132,843.08	13.11	0.3589	975,052
2017	2,773,458.72	19.63	5.09	145,404.12	13.12	0.3316	947,384
2018	649,148.54	18.81	5.32	35,570.74	13.14	0.3014	201,550
2019	877,341.62	17.97	5.56	50,243.60	13.15	0.2682	242,380
2020	316,393.77	17.13	5.84	19,031.72	13.17	0.2312	75,335
2021	175,299.44	16.28	6.14	11,086.29	13.18	0.1904	34,382
2022	3,083,402.85	15.42	6.49	206,116.23	13.19	0.1446	459,299
2023	10,312,411.83	14.55	6.87	729,716.57	13.21	0.0921	978,266
2024	4,660,051.00	13.67	7.32	351,349.21	13.22	0.0329	158,011
	92,211,218.74			3,985,809.25			43,132,134
BAYSIDE UNIT 2							
INTERIM SURVIVOR CURVE.. IOWA 50-R0.5							
PROBABLE RETIREMENT YEAR.. 12-2038							
NET SALVAGE PERCENT.. -3							
2000	172,449.74	32.18	3.11	5,524.08	12.77	0.6032	107,137
2004	80,431,515.64	29.50	3.39	2,808,427.23	12.88	0.5634	46,673,741
2008	85,097.03	26.64	3.75	3,286.87	12.97	0.5131	44,977
2010	202,733.90	25.15	3.98	8,310.87	13.01	0.4827	100,795
2011	12,173.86	24.39	4.10	514.10	13.02	0.4662	5,845
2012	2,091,161.38	23.62	4.23	91,109.81	13.04	0.4479	964,795
2013	319,131.48	22.84	4.38	14,397.30	13.06	0.4282	140,752
2014	185,928.64	22.05	4.54	8,694.40	13.08	0.4068	77,905
2015	203,519.95	21.26	4.70	9,852.40	13.09	0.3843	80,557
2016	340,234.16	20.45	4.89	17,136.57	13.11	0.3589	125,780
2017	1,580,625.62	19.63	5.09	82,867.46	13.12	0.3316	539,925
2018	892,485.04	18.81	5.32	48,904.61	13.14	0.3014	277,102
2019	140,780.74	17.97	5.56	8,062.23	13.15	0.2682	38,893
2020	6,299,394.18	17.13	5.84	378,921.16	13.17	0.2312	1,499,918
2021	732,609.45	16.28	6.14	46,331.69	13.18	0.1904	143,689

TAMPA ELECTRIC COMPANY

ACCOUNT 342.00 FUEL HOLDERS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	ANNUAL ACCRUAL RATE (4)	ANNUAL ACCRUAL AMOUNT (5)	EXP. (6)	ACCRUED DEPREC. FACTOR (7)	ACCRUED DEPREC. AMOUNT (8)
BAYSIDE UNIT 2							
INTERIM SURVIVOR CURVE.. IOWA 50-R0.5							
PROBABLE RETIREMENT YEAR.. 12-2038							
NET SALVAGE PERCENT.. -3							
2022	2,300,695.77	15.42	6.49	153,794.61	13.19	0.1446	342,708
2023	26,652,577.53	14.55	6.87	1,885,963.04	13.21	0.0921	2,528,343
2024	19,854,020.90	13.67	7.32	1,496,913.76	13.22	0.0329	673,202
	142,497,135.01			7,069,012.19			54,366,064
BAYSIDE UNIT 3							
INTERIM SURVIVOR CURVE.. IOWA 50-R0.5							
PROBABLE RETIREMENT YEAR.. 12-2049							
NET SALVAGE PERCENT.. -3							
2009	3,032,553.05	33.46	2.99	93,393.54	21.64	0.3533	1,103,418
2010	16,728.35	32.83	3.05	525.52	21.70	0.3390	5,841
2014	43,285.96	30.18	3.31	1,475.75	21.94	0.2730	12,173
2015	6,988.23	29.50	3.39	244.01	22.00	0.2542	1,830
2017	83,357.17	28.09	3.56	3,056.54	22.10	0.2132	18,308
2018	47,860.44	27.37	3.65	1,799.31	22.15	0.1907	9,402
2022	162,450.86	24.39	4.10	6,860.30	22.34	0.0841	14,064
2023	361,161.28	23.62	4.23	15,735.44	22.39	0.0521	19,370
2024	186,157.28	22.84	4.38	8,398.30	22.43	0.0180	3,442
	3,940,542.62			131,488.71			1,187,848
BAYSIDE UNIT 4							
INTERIM SURVIVOR CURVE.. IOWA 50-R0.5							
PROBABLE RETIREMENT YEAR.. 12-2049							
NET SALVAGE PERCENT.. -3							
2009	3,079,371.45	33.46	2.99	94,835.40	21.64	0.3533	1,120,453
2012	26,504.70	31.53	3.17	865.40	21.83	0.3076	8,399
2014	51,986.11	30.18	3.31	1,772.36	21.94	0.2730	14,620
2015	5,413.62	29.50	3.39	189.03	22.00	0.2542	1,418
2017	196,249.91	28.09	3.56	7,196.09	22.10	0.2132	43,104
2023	12,804.86	23.62	4.23	557.89	22.39	0.0521	687
	3,372,330.65			105,416.17			1,188,681

TAMPA ELECTRIC COMPANY

ACCOUNT 342.00 FUEL HOLDERS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
BAYSIDE UNIT 5							
INTERIM SURVIVOR CURVE.. IOWA 50-R0.5							
PROBABLE RETIREMENT YEAR.. 12-2049							
NET SALVAGE PERCENT.. -3							
2009	1,887,656.97	33.46	2.99	58,134.17	21.64	0.3533	686,839
2010	46,009.42	32.83	3.05	1,445.39	21.70	0.3390	16,066
2013	10,042.76	30.86	3.24	335.15	21.89	0.2907	3,007
2015	6,513.80	29.50	3.39	227.44	22.00	0.2542	1,706
2020	37,617.91	25.90	3.86	1,495.61	22.25	0.1409	5,461
2023	21,298.41	23.62	4.23	927.95	22.39	0.0521	1,142
2024	269,920.58	22.84	4.38	12,177.20	22.43	0.0180	4,990
	2,279,059.85			74,742.91			719,211
BAYSIDE UNIT 6							
INTERIM SURVIVOR CURVE.. IOWA 50-R0.5							
PROBABLE RETIREMENT YEAR.. 12-2049							
NET SALVAGE PERCENT.. -3							
2009	1,381,977.63	33.46	2.99	42,560.77	21.64	0.3533	502,843
2011	36,689.63	32.18	3.11	1,175.28	21.77	0.3235	12,225
2013	17,240.52	30.86	3.24	575.35	21.89	0.2907	5,162
2014	47,772.21	30.18	3.31	1,628.70	21.94	0.2730	13,435
2015	5,736.95	29.50	3.39	200.32	22.00	0.2542	1,502
2017	45,824.66	28.09	3.56	1,680.30	22.10	0.2132	10,065
2023	10,187.30	23.62	4.23	443.85	22.39	0.0521	546
	1,545,428.90			48,264.57			545,778
BIG BEND UNIT 1							
INTERIM SURVIVOR CURVE.. IOWA 50-R0.5							
PROBABLE RETIREMENT YEAR.. 12-2057							
NET SALVAGE PERCENT.. -3							
1970	866,278.22	49.53	2.02	18,023.78	18.46	0.6273	559,719
1975	9,427.21	49.02	2.04	198.08	19.95	0.5930	5,758
1976	54,709.14	48.90	2.04	1,149.55	20.24	0.5861	33,026
1981	3,067.38	48.10	2.08	65.72	21.59	0.5511	1,741
2001	116,634.32	41.97	2.38	2,859.17	25.82	0.3848	46,227
2006	1,646,489.56	39.65	2.52	42,736.28	26.56	0.3301	559,879
2008	4,000.00	38.63	2.59	106.71	26.83	0.3055	1,258
2015	31,317.11	34.69	2.88	928.99	27.62	0.2038	6,574

TAMPA ELECTRIC COMPANY

ACCOUNT 342.00 FUEL HOLDERS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
BIG BEND UNIT 1 INTERIM SURVIVOR CURVE.. IOWA 50-R0.5 PROBABLE RETIREMENT YEAR.. 12-2057 NET SALVAGE PERCENT.. -3							
2017	281,991.79	33.46	2.99	8,684.50	27.81	0.1689	49,046
2018	94,518.44	32.83	3.05	2,969.30	27.91	0.1499	14,589
2023	282,377.00	29.50	3.39	9,859.76	28.33	0.0397	11,535
	3,390,810.17			87,581.84			1,289,352
BIG BEND UNIT 4 INTERIM SURVIVOR CURVE.. IOWA 50-R0.5 PROBABLE RETIREMENT YEAR.. 12-2049 NET SALVAGE PERCENT.. -3							
2009	1,499,179.59	33.46	2.99	46,170.23	21.64	0.3533	545,488
2013	7,430.32	30.86	3.24	247.96	21.89	0.2907	2,225
2014	35,816.71	30.18	3.31	1,221.10	21.94	0.2730	10,072
2023	365,608.87	23.62	4.23	15,929.21	22.39	0.0521	19,608
2024	3,688,165.37	22.84	4.38	166,387.89	22.43	0.0180	68,189
	5,596,200.86			229,956.39			645,582
BIG BEND UNIT 5 INTERIM SURVIVOR CURVE.. IOWA 50-R0.5 PROBABLE RETIREMENT YEAR.. 12-2057 NET SALVAGE PERCENT.. -3							
2023	272,690.12	29.50	3.39	9,521.52	28.33	0.0397	11,139
2024	233,536.19	28.80	3.47	8,346.82	28.41	0.0135	3,257
	506,226.31			17,868.34			14,396

TAMPA ELECTRIC COMPANY

ACCOUNT 342.00 FUEL HOLDERS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	ANNUAL ACCRUAL RATE (4)	ANNUAL ACCRUAL AMOUNT (5)	EXP. (6)	ACCRUED DEPREC. FACTOR (7)	ACCRUED DEPREC. AMOUNT (8)
BIG BEND UNIT 6							
INTERIM SURVIVOR CURVE.. IOWA 50-R0.5							
PROBABLE RETIREMENT YEAR.. 12-2057							
NET SALVAGE PERCENT.. -3							
2023	259,023.82	29.50	3.39	9,044.33	28.33	0.0397	10,581
2024	269,114.06	28.80	3.47	9,618.41	28.41	0.0135	3,753
	528,137.88			18,662.74			14,334
POLK COMMON							
INTERIM SURVIVOR CURVE.. IOWA 50-R0.5							
PROBABLE RETIREMENT YEAR.. 12-2052							
NET SALVAGE PERCENT.. -3							
1996	655,632.89	41.97	2.38	16,072.18	22.29	0.4689	316,656
1998	18,032.97	41.08	2.43	451.35	22.56	0.4508	8,374
1999	98,116.34	40.62	2.46	2,486.07	22.68	0.4417	44,633
2009	71,145.83	35.29	2.83	2,073.83	23.73	0.3276	24,004
2010	511,394.99	34.69	2.88	15,170.02	23.82	0.3134	165,053
2011	2,196,198.16	34.08	2.93	66,279.06	23.90	0.2987	675,707
2015	2,873,257.34	31.53	3.17	93,814.73	24.20	0.2325	688,014
2016	35,324.16	30.86	3.24	1,178.84	24.27	0.2136	7,770
2017	636,834.04	30.18	3.31	21,711.58	24.33	0.1938	127,147
2018	665,094.54	29.50	3.39	23,223.11	24.40	0.1729	118,431
2019	782,088.88	28.80	3.47	27,952.64	24.46	0.1507	121,389
2022	713,753.00	26.64	3.75	27,568.71	24.63	0.0755	55,468
2023	1,899,038.49	25.90	3.86	75,501.97	24.69	0.0467	91,385
2024	1,549,696.50	25.15	3.98	63,528.26	24.74	0.0163	26,018
	12,705,608.13			437,012.35			2,470,049
POLK UNIT 1 GASIFIER							
INTERIM SURVIVOR CURVE.. IOWA 50-R0.5							
PROBABLE RETIREMENT YEAR.. 12-2036							
NET SALVAGE PERCENT.. -3							
1996	130,639,484.77	33.46	2.99	4,023,304.21	11.01	0.6710	90,282,139
1997	2,023,720.72	32.83	3.05	63,575.19	11.04	0.6637	1,383,479
1998	7,901,104.56	32.18	3.11	253,096.08	11.06	0.6563	5,341,141
1999	11,362,683.49	31.53	3.17	371,002.98	11.08	0.6486	7,590,815
2000	5,000,483.26	30.86	3.24	166,876.13	11.11	0.6400	3,296,267
2001	3,699,864.98	30.18	3.31	126,139.50	11.13	0.6312	2,405,454
2002	2,825,032.03	29.50	3.39	98,641.64	11.15	0.6220	1,809,972

TAMPA ELECTRIC COMPANY

ACCOUNT 342.00 FUEL HOLDERS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

POLK UNIT 1 GASIFIER
INTERIM SURVIVOR CURVE.. IOWA 50-R0.5
PROBABLE RETIREMENT YEAR.. 12-2036
NET SALVAGE PERCENT.. -3

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
2003	1,994,832.59	28.80	3.47	71,297.31	11.16	0.6125	1,258,490
2004	2,533,745.11	28.09	3.56	92,907.37	11.18	0.6020	1,571,048
2005	3,992,408.80	27.37	3.65	150,094.61	11.20	0.5908	2,429,435
2006	1,856,685.05	26.64	3.75	71,714.46	11.22	0.5788	1,106,946
2007	2,209,070.63	25.90	3.86	87,828.23	11.23	0.5664	1,288,777
2008	1,510,165.50	25.15	3.98	61,907.72	11.25	0.5527	859,677
2009	6,208,787.58	24.39	4.10	262,197.10	11.26	0.5383	3,442,712
2010	2,501,585.24	23.62	4.23	108,991.57	11.27	0.5229	1,347,218
2011	2,505,255.93	22.84	4.38	113,022.12	11.29	0.5057	1,304,889
2012	3,144,925.61	22.05	4.54	147,063.01	11.30	0.4875	1,579,243
2013	7,358,955.11	21.26	4.70	356,247.02	11.31	0.4680	3,547,462
2014	2,171,042.98	20.45	4.89	109,348.92	11.32	0.4465	998,340
2015	10,544,056.54	19.63	5.09	552,793.25	11.34	0.4223	4,586,446
2016	3,147,451.14	18.81	5.32	172,467.73	11.35	0.3966	1,285,727
2017	4,194,485.05	17.97	5.56	240,209.77	11.36	0.3678	1,589,186
2018	17,174,644.08	17.13	5.84	1,033,089.19	11.37	0.3363	5,948,223
2019	6,792,061.41	16.28	6.14	429,543.55	11.38	0.3010	2,105,603
2020	358,215.78	15.42	6.49	23,945.65	11.39	0.2614	96,428
2021	53,960.39	14.55	6.87	3,818.29	11.40	0.2165	12,032
2022	1,332,679.71	13.67	7.32	100,478.72	11.41	0.1653	226,942
2023	2,057,493.66	12.78	7.82	165,722.88	11.42	0.1064	225,527
2024	1,882,113.99	11.89	8.41	163,034.36	11.43	0.0387	75,004
	248,976,995.69			9,620,358.56			148,994,622

POLK UNIT 2
INTERIM SURVIVOR CURVE.. IOWA 50-R0.5
PROBABLE RETIREMENT YEAR.. 12-2052
NET SALVAGE PERCENT.. -3

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	RATE (4)	AMOUNT (5)	EXP. (6)	FACTOR (7)	AMOUNT (8)
2000	846,232.32	40.14	2.49	21,703.32	22.81	0.4317	376,313
2009	196,628.45	35.29	2.83	5,731.52	23.73	0.3276	66,342
2013	16,151.98	32.83	3.05	507.41	24.05	0.2674	4,449
2015	5,973.00	31.53	3.17	195.02	24.20	0.2325	1,430
2016	67,358.56	30.86	3.24	2,247.89	24.27	0.2136	14,816
2018	14,965.47	29.50	3.39	522.55	24.40	0.1729	2,665
2019	827,413.56	28.80	3.47	29,572.59	24.46	0.1507	128,423
2020	60,373.46	28.09	3.56	2,213.77	24.52	0.1271	7,903

TAMPA ELECTRIC COMPANY

ACCOUNT 342.00 FUEL HOLDERS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
POLK UNIT 2							
INTERIM SURVIVOR CURVE.. IOWA 50-R0.5							
PROBABLE RETIREMENT YEAR.. 12-2052							
NET SALVAGE PERCENT.. -3							
2022	118,694.17	26.64	3.75	4,584.56	24.63	0.0755	9,224
2023	109,555.53	25.90	3.86	4,355.71	24.69	0.0467	5,272
2024	102,291.85	25.15	3.98	4,193.35	24.74	0.0163	1,717
	2,365,638.35			75,827.69			618,554
POLK UNIT 3							
INTERIM SURVIVOR CURVE.. IOWA 50-R0.5							
PROBABLE RETIREMENT YEAR.. 12-2052							
NET SALVAGE PERCENT.. -3							
2002	1,086,143.37	39.15	2.55	28,527.56	23.04	0.4115	460,345
2019	192,219.88	28.80	3.47	6,870.13	24.46	0.1507	29,835
2021	53,515.79	27.37	3.65	2,011.93	24.58	0.1019	5,619
2022	107,272.99	26.64	3.75	4,143.42	24.63	0.0755	8,337
2023	2,621.32	25.90	3.86	104.22	24.69	0.0467	126
2024	73,121.38	25.15	3.98	2,997.54	24.74	0.0163	1,228
	1,514,894.73			44,654.80			505,490
POLK UNIT 4							
INTERIM SURVIVOR CURVE.. IOWA 50-R0.5							
PROBABLE RETIREMENT YEAR.. 12-2052							
NET SALVAGE PERCENT.. -3							
2007	1,691,937.50	36.45	2.74	47,749.86	23.55	0.3539	616,757
2016	156,264.71	30.86	3.24	5,214.87	24.27	0.2136	34,371
2017	42,908.53	30.18	3.31	1,462.88	24.33	0.1938	8,567
2019	31,751.31	28.80	3.47	1,134.82	24.46	0.1507	4,928
2021	343,252.74	27.37	3.65	12,904.59	24.58	0.1019	36,041
2023	43,075.64	25.90	3.86	1,712.60	24.69	0.0467	2,073
2024	60,008.44	25.15	3.98	2,459.99	24.74	0.0163	1,007
	2,369,198.87			72,639.61			703,744

TAMPA ELECTRIC COMPANY

ACCOUNT 342.00 FUEL HOLDERS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
POLK UNIT 5							
INTERIM SURVIVOR CURVE.. IOWA 50-R0.5							
PROBABLE RETIREMENT YEAR.. 12-2052							
NET SALVAGE PERCENT.. -3							
2007	1,784,331.77	36.45	2.74	50,357.41	23.55	0.3539	650,438
2011	67,596.52	34.08	2.93	2,040.00	23.90	0.2987	20,798
2016	67,358.47	30.86	3.24	2,247.89	24.27	0.2136	14,816
2017	161,071.71	30.18	3.31	5,491.42	24.33	0.1938	32,159
2019	17,438.83	28.80	3.47	623.28	24.46	0.1507	2,707
2021	23,993.45	27.37	3.65	902.03	24.58	0.1019	2,519
2022	400,558.13	26.64	3.75	15,471.56	24.63	0.0755	31,129
2023	154,083.54	25.90	3.86	6,126.05	24.69	0.0467	7,415
2024	83,398.63	25.15	3.98	3,418.84	24.74	0.0163	1,400
	2,759,831.05			86,678.48			763,381
POLK UNIT 6							
INTERIM SURVIVOR CURVE.. IOWA 50-R0.5							
PROBABLE RETIREMENT YEAR.. 12-2052							
NET SALVAGE PERCENT.. -3							
2017	212,369,551.72	30.18	3.31	7,240,315.13	24.33	0.1938	42,400,685
2019	24,527.38	28.80	3.47	876.63	24.46	0.1507	3,807
2020	76,627.82	28.09	3.56	2,809.79	24.52	0.1271	10,031
2021	57,006.37	27.37	3.65	2,143.15	24.58	0.1019	5,986
2022	538,885.73	26.64	3.75	20,814.46	24.63	0.0755	41,879
2023	663,484.45	25.90	3.86	26,378.81	24.69	0.0467	31,928
2024	3,032,534.68	25.15	3.98	124,315.73	24.74	0.0163	50,913
	216,762,618.15			7,417,653.70			42,545,229
MACDILL AIR FORCE BASE							
INTERIM SURVIVOR CURVE.. IOWA 50-R0.5							
PROBABLE RETIREMENT YEAR.. 12-2055							
NET SALVAGE PERCENT.. -3							
2024	100.00	27.37	3.65	3.76	26.97	0.0146	2
	100.00			3.76			2
	788,884,548.35			31,301,256.60			307,256,908

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 3.97

TAMPA ELECTRIC COMPANY

ACCOUNT 343.00 PRIME MOVERS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	ANNUAL ACCRUAL RATE (4)	ANNUAL ACCRUAL AMOUNT (5)	EXP. (6)	ACCRUED DEPREC. FACTOR (7)	ACCRUED DEPREC. AMOUNT (8)
BAYSIDE COMMON							
INTERIM SURVIVOR CURVE.. IOWA 50-O1							
PROBABLE RETIREMENT YEAR.. 12-2049							
NET SALVAGE PERCENT.. -4							
1979	163,501.80	45.65	2.19	3,723.92	19.27	0.5779	98,264
1981	8,782.64	45.04	2.22	202.77	19.47	0.5677	5,186
1991	26,147.69	41.39	2.42	658.09	20.30	0.5095	13,856
1992	25,566.71	40.97	2.44	648.78	20.37	0.5028	13,369
1993	68,806.83	40.54	2.47	1,767.51	20.44	0.4958	35,480
1996	41,206.35	39.19	2.55	1,092.79	20.63	0.4736	20,296
1999	290,026.38	37.75	2.65	7,993.13	20.81	0.4487	135,352
2001	67,430.79	36.74	2.72	1,907.48	20.92	0.4306	30,196
2003	3,751,185.86	35.69	2.80	109,234.53	21.02	0.4110	1,603,563
2004	547,282.22	35.15	2.84	16,164.53	21.07	0.4006	227,994
2005	301,005.24	34.60	2.89	9,047.01	21.12	0.3896	121,963
2006	597,182.51	34.04	2.94	18,259.45	21.17	0.3781	234,814
2007	594,055.57	33.47	2.99	18,472.75	21.21	0.3663	226,307
2008	165,965.88	32.89	3.04	5,247.18	21.26	0.3536	61,033
2009	315,979.98	32.30	3.10	10,187.19	21.30	0.3406	111,915
2010	9,420,998.20	31.70	3.15	308,631.90	21.35	0.3265	3,198,994
2011	343,907.36	31.09	3.22	11,516.77	21.39	0.3120	111,591
2012	48,564.77	30.47	3.28	1,656.64	21.43	0.2967	14,985
2013	13,095.59	29.84	3.35	456.25	21.47	0.2805	3,820
2014	150,737.13	29.20	3.42	5,361.42	21.51	0.2634	41,286
2016	348,854.52	27.89	3.59	13,024.83	21.58	0.2263	82,085
2017	127,428.65	27.22	3.67	4,863.70	21.62	0.2057	27,265
2018	5,736.85	26.54	3.77	224.93	21.66	0.1839	1,097
2019	274,762.48	25.85	3.87	11,058.64	21.69	0.1609	45,986
2020	256,573.36	25.15	3.98	10,620.08	21.73	0.1360	36,284
2021	136,087.30	24.44	4.09	5,788.61	21.76	0.1097	15,520
2022	44,489.06	23.72	4.22	1,952.54	21.79	0.0814	3,765
2023	12,899,339.34	22.99	4.35	583,566.11	21.83	0.0505	676,937
	31,034,701.06			1,163,329.53			7,199,203
BAYSIDE UNIT 1							
INTERIM SURVIVOR CURVE.. IOWA 50-O1							
PROBABLE RETIREMENT YEAR.. 12-2038							
NET SALVAGE PERCENT.. -4							
1965	3,174,565.61	46.49	2.15	70,983.29	11.58	0.7509	2,479,166
1970	725.49	45.04	2.22	16.75	11.85	0.7369	556
1971	1,060.93	44.72	2.24	24.72	11.89	0.7341	810
1972	72,909.98	44.39	2.25	1,706.09	11.94	0.7310	55,431

TAMPA ELECTRIC COMPANY

ACCOUNT 343.00 PRIME MOVERS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
BAYSIDE UNIT 1							
INTERIM SURVIVOR CURVE.. IOWA 50-O1							
PROBABLE RETIREMENT YEAR.. 12-2038							
NET SALVAGE PERCENT.. -4							
1974	1,168.27	43.70	2.29	27.82	12.02	0.7249	881
1975	3,110.90	43.34	2.31	74.74	12.06	0.7217	2,335
1976	63,262.39	42.97	2.33	1,532.97	12.10	0.7184	47,266
1977	883.83	42.59	2.35	21.60	12.13	0.7152	657
1982	4,279.15	40.54	2.47	109.92	12.30	0.6966	3,100
1984	1,247.36	39.65	2.52	32.69	12.35	0.6885	893
1987	220,519.28	38.24	2.62	6,008.71	12.43	0.6750	154,793
1991	1,112,806.23	36.22	2.76	31,941.99	12.53	0.6541	756,956
1992	33,830.38	35.69	2.80	985.14	12.55	0.6484	22,812
1993	3,018,600.77	35.15	2.84	89,157.39	12.57	0.6424	2,016,684
1995	407,388.40	34.04	2.94	12,456.31	12.61	0.6296	266,730
1998	71,289.52	32.30	3.10	2,298.37	12.67	0.6077	45,059
2000	7,812,988.37	31.09	3.22	261,641.35	12.70	0.5915	4,806,319
2003	118,467,346.87	29.20	3.42	4,213,646.59	12.75	0.5634	69,409,355
2004	222,939.00	28.55	3.50	8,114.98	12.77	0.5527	128,149
2007	1,936,560.55	26.54	3.77	75,928.67	12.81	0.5173	1,041,915
2008	142,609.30	25.85	3.87	5,739.74	12.83	0.5037	74,703
2009	8,557.74	25.15	3.98	354.22	12.84	0.4895	4,356
2010	189,123.50	24.44	4.09	8,044.56	12.85	0.4742	93,274
2011	10,098,650.96	23.72	4.22	443,209.59	12.87	0.4574	4,804,098
2012	128,669.92	22.99	4.35	5,821.03	12.88	0.4398	58,847
2013	36,525.80	22.25	4.49	1,705.61	12.89	0.4207	15,980
2014	19,245.00	21.50	4.65	930.69	12.91	0.3995	7,997
2015	1,106,036.01	20.74	4.82	55,443.37	12.92	0.3771	433,712
2016	8,615,297.92	19.97	5.01	448,891.48	12.93	0.3525	3,158,637
2017	746,064.54	19.19	5.21	40,424.76	12.94	0.3257	252,705
2018	510,636.58	18.40	5.43	28,836.67	12.95	0.2962	157,301
2019	481,436.31	17.60	5.68	28,439.41	12.96	0.2636	132,003
2020	1,655,904.03	16.79	5.96	102,639.56	12.97	0.2275	391,821
2021	1,301,633.06	15.97	6.26	84,741.52	12.98	0.1872	253,453
2022	4,301,923.15	15.14	6.61	295,731.41	12.99	0.1420	635,353
2023	35,321,318.11	14.30	6.99	2,567,718.54	13.01	0.0902	3,313,790
	201,291,115.21			8,895,382.25			95,027,897

TAMPA ELECTRIC COMPANY

ACCOUNT 343.00 PRIME MOVERS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	ANNUAL ACCRUAL RATE (4)	ANNUAL ACCRUAL AMOUNT (5)	EXP. (6)	ACCRUED DEPREC. FACTOR (7)	ACCRUED DEPREC. AMOUNT (8)
BAYSIDE UNIT 2							
INTERIM SURVIVOR CURVE.. IOWA 50-O1							
PROBABLE RETIREMENT YEAR.. 12-2038							
NET SALVAGE PERCENT.. -4							
1967	2,473,777.28	45.94	2.18	56,085.48	11.69	0.7455	1,918,072
1970	32,125.55	45.04	2.22	741.71	11.85	0.7369	24,620
1972	1,689.95	44.39	2.25	39.54	11.94	0.7310	1,285
1973	264.56	44.05	2.27	6.25	11.98	0.7280	200
1975	2,545.02	43.34	2.31	61.14	12.06	0.7217	1,910
1976	700.70	42.97	2.33	16.98	12.10	0.7184	524
1977	74,485.87	42.59	2.35	1,820.43	12.13	0.7152	55,402
1979	37,841.17	41.80	2.39	940.58	12.20	0.7081	27,868
1980	496,369.70	41.39	2.42	12,492.63	12.23	0.7045	363,690
1981	95,066.03	40.97	2.44	2,412.40	12.27	0.7005	69,258
1988	45,673.45	37.75	2.65	1,258.76	12.46	0.6699	31,822
1990	4,983,097.82	36.74	2.72	140,961.87	12.50	0.6598	3,419,206
1993	7,219,548.20	35.15	2.84	213,236.58	12.57	0.6424	4,823,276
1996	16,986.61	33.47	2.99	528.22	12.63	0.6227	11,000
1998	59,206.56	32.30	3.10	1,908.82	12.67	0.6077	37,421
1999	243,697.01	31.70	3.15	7,983.51	12.68	0.6000	152,067
2000	6,666,405.05	31.09	3.22	223,244.57	12.70	0.5915	4,100,975
2002	2,217,716.92	29.84	3.35	77,265.26	12.74	0.5731	1,321,720
2003	2,389,400.91	29.20	3.42	84,986.21	12.75	0.5634	1,399,937
2004	168,034,140.61	28.55	3.50	6,116,442.72	12.77	0.5527	96,589,116
2006	1,817,250.33	27.22	3.67	69,360.81	12.80	0.5298	1,001,215
2008	36,990.58	25.85	3.87	1,488.80	12.83	0.5037	19,377
2009	68,395.57	25.15	3.98	2,831.03	12.84	0.4895	34,816
2010	101,540.52	24.44	4.09	4,319.13	12.85	0.4742	50,079
2011	390,941.91	23.72	4.22	17,157.66	12.87	0.4574	185,978
2012	3,427,029.64	22.99	4.35	155,038.82	12.88	0.4398	1,567,353
2013	83,950.10	22.25	4.49	3,920.13	12.89	0.4207	36,728
2014	249,074.73	21.50	4.65	12,045.25	12.91	0.3995	103,493
2015	213,545.81	20.74	4.82	10,704.62	12.92	0.3771	83,738
2016	1,165,190.31	19.97	5.01	60,711.08	12.93	0.3525	427,195
2017	2,005,550.61	19.19	5.21	108,668.75	12.94	0.3257	679,315
2018	9,511,980.28	18.40	5.43	537,160.55	12.95	0.2962	2,930,147
2019	407,381.64	17.60	5.68	24,064.85	12.96	0.2636	111,698
2020	2,261,081.24	16.79	5.96	140,150.86	12.97	0.2275	535,019
2021	693,555.23	15.97	6.26	45,153.22	12.98	0.1872	135,049
2022	624,674.68	15.14	6.61	42,942.64	12.99	0.1420	92,258
2023	34,790,536.54	14.30	6.99	2,529,132.84	13.01	0.0902	3,263,992
	252,939,408.69			10,707,284.70			125,606,819

TAMPA ELECTRIC COMPANY

ACCOUNT 343.00 PRIME MOVERS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
BAYSIDE UNIT 3							
INTERIM SURVIVOR CURVE.. IOWA 50-O1							
PROBABLE RETIREMENT YEAR.. 12-2049							
NET SALVAGE PERCENT.. -4							
2009	14,724,021.22	32.30	3.10	474,702.44	21.30	0.3406	5,214,989
2011	47,686.98	31.09	3.22	1,596.94	21.39	0.3120	15,473
2012	40,083.41	30.47	3.28	1,367.33	21.43	0.2967	12,368
2014	120,185.03	29.20	3.42	4,274.74	21.51	0.2634	32,918
2015	157,398.35	28.55	3.50	5,729.30	21.55	0.2452	40,135
2017	8,674.76	27.22	3.67	331.10	21.62	0.2057	1,856
2018	125,883.83	26.54	3.77	4,935.65	21.66	0.1839	24,072
2020	103,713.55	25.15	3.98	4,292.91	21.73	0.1360	14,667
2023	543,766.27	22.99	4.35	24,599.99	21.83	0.0505	28,536
	15,871,413.40			521,830.40			5,385,014
BAYSIDE UNIT 4							
INTERIM SURVIVOR CURVE.. IOWA 50-O1							
PROBABLE RETIREMENT YEAR.. 12-2049							
NET SALVAGE PERCENT.. -4							
2009	14,820,922.01	32.30	3.10	477,826.53	21.30	0.3406	5,249,310
2014	4,921.23	29.20	3.42	175.04	21.51	0.2634	1,348
2015	75,327.99	28.55	3.50	2,741.94	21.55	0.2452	19,208
2016	225,328.00	27.89	3.59	8,412.85	21.58	0.2263	53,020
2017	8,674.75	27.22	3.67	331.10	21.62	0.2057	1,856
2018	602,611.38	26.54	3.77	23,627.19	21.66	0.1839	115,234
2020	100,114.67	25.15	3.98	4,143.95	21.73	0.1360	14,158
2023	12,770.52	22.99	4.35	577.74	21.83	0.0505	670
	15,850,670.55			517,836.34			5,454,804
BAYSIDE UNIT 5							
INTERIM SURVIVOR CURVE.. IOWA 50-O1							
PROBABLE RETIREMENT YEAR.. 12-2049							
NET SALVAGE PERCENT.. -4							
2009	14,478,063.19	32.30	3.10	466,772.76	21.30	0.3406	5,127,875
2014	5,082.69	29.20	3.42	180.78	21.51	0.2634	1,392
2015	102,663.87	28.55	3.50	3,736.96	21.55	0.2452	26,178
2016	35,286.90	27.89	3.59	1,317.47	21.58	0.2263	8,303
2017	37,672.81	27.22	3.67	1,437.90	21.62	0.2057	8,060

TAMPA ELECTRIC COMPANY

ACCOUNT 343.00 PRIME MOVERS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
BAYSIDE UNIT 5							
INTERIM SURVIVOR CURVE.. IOWA 50-O1							
PROBABLE RETIREMENT YEAR.. 12-2049							
NET SALVAGE PERCENT.. -4							
2018	118,914.70	26.54	3.77	4,662.41	21.66	0.1839	22,739
2020	99,059.06	25.15	3.98	4,100.25	21.73	0.1360	14,009
2023	232,989.76	22.99	4.35	10,540.46	21.83	0.0505	12,227
	15,109,732.98			492,748.99			5,220,783
BAYSIDE UNIT 6							
INTERIM SURVIVOR CURVE.. IOWA 50-O1							
PROBABLE RETIREMENT YEAR.. 12-2049							
NET SALVAGE PERCENT.. -4							
2009	17,076,295.06	32.30	3.10	550,539.75	21.30	0.3406	6,048,123
2013	163,170.68	29.84	3.35	5,684.87	21.47	0.2805	47,600
2014	5,033.05	29.20	3.42	179.02	21.51	0.2634	1,379
2016	34,160.50	27.89	3.59	1,275.42	21.58	0.2263	8,038
2017	8,674.75	27.22	3.67	331.10	21.62	0.2057	1,856
2018	106,561.35	26.54	3.77	4,178.06	21.66	0.1839	20,377
2020	108,992.66	25.15	3.98	4,511.42	21.73	0.1360	15,414
2023	10,180.58	22.99	4.35	460.57	21.83	0.0505	534
	17,513,068.63			567,160.21			6,143,321
BIG BEND UNIT 1							
INTERIM SURVIVOR CURVE.. IOWA 50-O1							
PROBABLE RETIREMENT YEAR.. 12-2057							
NET SALVAGE PERCENT.. -4							
1970	3,216,460.88	49.22	2.03	67,905.92	21.03	0.5727	1,915,850
1976	570.09	48.29	2.07	12.27	22.43	0.5355	318
1977	50,118.39	48.10	2.08	1,084.16	22.63	0.5295	27,600
1987	53,800.84	45.65	2.19	1,225.37	24.29	0.4679	26,181
1990	119,467.68	44.72	2.24	2,783.12	24.69	0.4479	55,650
1995	24,331.00	42.97	2.33	589.59	25.28	0.4117	10,417
2001	233,332.45	40.54	2.47	5,993.84	25.88	0.3616	87,753
2008	15,602.45	37.25	2.68	434.87	26.48	0.2891	4,692
2009	695,066.62	36.74	2.72	19,662.04	26.56	0.2771	200,293
2010	30,320.67	36.22	2.76	870.32	26.63	0.2648	8,349
2012	4,003.23	35.15	2.84	118.24	26.78	0.2381	991

TAMPA ELECTRIC COMPANY

ACCOUNT 343.00 PRIME MOVERS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	--ANNUAL ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	--ACCRUED DEPREC.-- AMOUNT (8)
BIG BEND UNIT 1							
INTERIM SURVIVOR CURVE.. IOWA 50-O1							
PROBABLE RETIREMENT YEAR.. 12-2057							
NET SALVAGE PERCENT.. -4							
2015	15,439,161.14	33.47	2.99	480,096.15	26.98	0.1939	3,113,399
2022	432,529,996.33	29.20	3.42	15,384,226.91	27.42	0.0610	27,421,710
2023	6,589,046.40	28.55	3.50	239,841.29	27.47	0.0378	259,234
	459,001,278.17			16,204,844.09			33,132,437
BIG BEND UNIT 4							
INTERIM SURVIVOR CURVE.. IOWA 50-O1							
PROBABLE RETIREMENT YEAR.. 12-2049							
NET SALVAGE PERCENT.. -4							
2009	16,897,032.76	32.30	3.10	544,760.34	21.30	0.3406	5,984,632
2012	11,280.80	30.47	3.28	384.81	21.43	0.2967	3,481
2013	9,546.76	29.84	3.35	332.61	21.47	0.2805	2,785
2014	37,171.30	29.20	3.42	1,322.11	21.51	0.2634	10,181
2015	5,899.30	28.55	3.50	214.73	21.55	0.2452	1,504
2016	225,306.81	27.89	3.59	8,412.06	21.58	0.2263	53,015
2017	19,683.68	27.22	3.67	751.29	21.62	0.2057	4,212
2018	67,894.96	26.54	3.77	2,662.03	21.66	0.1839	12,983
2019	1,631,468.26	25.85	3.87	65,663.33	21.69	0.1609	273,054
2020	100,811.11	25.15	3.98	4,172.77	21.73	0.1360	14,257
2022	616,766.84	23.72	4.22	27,068.66	21.79	0.0814	52,194
2023	252,056.23	22.99	4.35	11,403.02	21.83	0.0505	13,228
2024	3,688,165.37	22.25	4.49	172,222.57	21.86	0.0175	67,240
	23,563,084.18			839,370.33			6,492,766
BIG BEND UNIT 5							
INTERIM SURVIVOR CURVE.. IOWA 50-O1							
PROBABLE RETIREMENT YEAR.. 12-2057							
NET SALVAGE PERCENT.. -4							
2021	176,174,620.64	29.84	3.35	6,137,923.78	27.36	0.0831	15,227,548
2023	270,534.23	28.55	3.50	9,847.45	27.47	0.0378	10,644
2024	233,536.19	27.89	3.59	8,719.31	27.53	0.0129	3,136
	176,678,691.06			6,156,490.54			15,241,328

TAMPA ELECTRIC COMPANY

ACCOUNT 343.00 PRIME MOVERS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	ANNUAL ACCRUAL RATE (4)	ANNUAL ACCRUAL AMOUNT (5)	EXP. (6)	ACCRUED DEPREC. FACTOR (7)	ACCRUED DEPREC. AMOUNT (8)
BIG BEND UNIT 6							
INTERIM SURVIVOR CURVE.. IOWA 50-O1							
PROBABLE RETIREMENT YEAR.. 12-2057							
NET SALVAGE PERCENT.. -4							
2021	174,866,347.28	29.84	3.35	6,092,343.54	27.36	0.0831	15,114,468
2023	295,105.37	28.55	3.50	10,741.84	27.47	0.0378	11,610
2024	269,114.06	27.89	3.59	10,047.64	27.53	0.0129	3,613
	175,430,566.71			6,113,133.02			15,129,691
POLK COMMON							
INTERIM SURVIVOR CURVE.. IOWA 50-O1							
PROBABLE RETIREMENT YEAR.. 12-2052							
NET SALVAGE PERCENT.. -4							
1996	1,667,803.59	40.54	2.47	42,842.54	22.52	0.4445	770,992
2016	51,469.60	29.84	3.35	1,793.20	23.72	0.2051	10,978
2017	7,532,426.30	29.20	3.42	267,913.34	23.76	0.1863	1,459,423
2019	428,575.25	27.89	3.59	16,001.29	23.85	0.1449	64,562
2021	504,573.07	26.54	3.77	19,783.30	23.94	0.0980	51,410
2022	273,200.19	25.85	3.87	10,995.76	23.98	0.0723	20,554
2023	3,457,975.17	25.15	3.98	143,132.51	24.02	0.0449	161,581
	13,916,023.17			502,461.94			2,539,500
POLK UNIT 1 GASIFIER							
INTERIM SURVIVOR CURVE.. IOWA 50-O1							
PROBABLE RETIREMENT YEAR.. 12-2036							
NET SALVAGE PERCENT.. -4							
1996	87,678,496.11	32.30	3.10	2,826,754.71	10.99	0.6598	60,159,723
1997	272,179.32	31.70	3.15	8,916.59	11.01	0.6527	184,752
1998	263,275.85	31.09	3.22	8,816.58	11.02	0.6456	176,756
1999	47,235.36	30.47	3.28	1,611.29	11.03	0.6380	31,342
2001	178,925.50	29.20	3.42	6,364.02	11.06	0.6212	115,600
2002	27,777.57	28.55	3.50	1,011.10	11.07	0.6123	17,687
2003	92,767.25	27.89	3.59	3,463.56	11.08	0.6027	58,149
2004	2,933,940.06	27.22	3.67	111,982.62	11.09	0.5926	1,808,138
2006	1,840,116.33	25.85	3.87	74,061.00	11.12	0.5698	1,090,496
2007	12,780.52	25.15	3.98	529.01	11.13	0.5575	7,410
2008	684,852.42	24.44	4.09	29,130.88	11.14	0.5442	387,597
2009	188,944.16	23.72	4.22	8,292.38	11.15	0.5299	104,132
2010	79,454.78	22.99	4.35	3,594.53	11.16	0.5146	42,520

TAMPA ELECTRIC COMPANY

ACCOUNT 343.00 PRIME MOVERS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
POLK UNIT 1 GASIFIER							
INTERIM SURVIVOR CURVE.. IOWA 50-O1							
PROBABLE RETIREMENT YEAR.. 12-2036							
NET SALVAGE PERCENT.. -4							
2011	98,562.86	22.25	4.49	4,602.49	11.17	0.4980	51,046
2012	157,361.67	21.50	4.65	7,610.01	11.18	0.4800	78,555
2013	8,778,502.48	20.74	4.82	440,048.77	11.19	0.4605	4,203,835
2014	367,732.10	19.97	5.01	19,160.31	11.20	0.4392	167,953
2015	780,326.54	19.19	5.21	42,281.21	11.20	0.4164	337,893
2016	1,429,361.35	18.40	5.43	80,718.89	11.21	0.3908	580,879
2017	453,107.87	17.60	5.68	26,765.99	11.22	0.3625	170,822
2018	15,064,464.49	16.79	5.96	933,755.77	11.23	0.3312	5,188,141
2019	718,138.48	15.97	6.26	46,753.69	11.24	0.2962	221,206
2020	755,025.41	15.14	6.61	51,903.47	11.25	0.2569	201,756
2021	6,879,731.97	14.30	6.99	500,129.00	11.25	0.2133	1,526,073
2022	9,221,206.12	13.45	7.43	712,541.04	11.26	0.1628	1,561,549
2023	9,644,930.88	12.59	7.94	796,439.81	11.27	0.1049	1,051,722
	148,649,197.45			6,747,238.72			79,525,732
POLK UNIT 2							
INTERIM SURVIVOR CURVE.. IOWA 50-O1							
PROBABLE RETIREMENT YEAR.. 12-2052							
NET SALVAGE PERCENT.. -4							
2000	15,974,220.92	38.72	2.58	428,620.30	22.81	0.4109	6,826,360
2012	582,019.68	32.30	3.10	18,764.31	23.52	0.2718	164,539
2013	1,656,170.06	31.70	3.15	54,256.13	23.57	0.2565	441,748
2016	69,908.18	29.84	3.35	2,435.60	23.72	0.2051	14,911
2017	75,424.47	29.20	3.42	2,682.70	23.76	0.1863	14,614
2018	34,880.14	28.55	3.50	1,269.64	23.81	0.1660	6,022
2019	97,602.52	27.89	3.59	3,644.09	23.85	0.1449	14,703
2020	581,664.25	27.22	3.67	22,200.96	23.90	0.1220	73,783
2021	9,440,820.23	26.54	3.77	370,155.68	23.94	0.0980	961,914
2022	289,001.63	25.85	3.87	11,631.74	23.98	0.0723	21,743
2023	172,464.01	25.15	3.98	7,138.63	24.02	0.0449	8,059
	28,974,176.09			922,799.78			8,548,396

TAMPA ELECTRIC COMPANY

ACCOUNT 343.00 PRIME MOVERS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
POLK UNIT 3							
INTERIM SURVIVOR CURVE.. IOWA 50-O1							
PROBABLE RETIREMENT YEAR.. 12-2052							
NET SALVAGE PERCENT.. -4							
2002	29,914,349.88	37.75	2.65	824,439.48	22.94	0.3923	12,205,438
2013	1,656,170.06	31.70	3.15	54,256.13	23.57	0.2565	441,748
2016	137,266.77	29.84	3.35	4,782.37	23.72	0.2051	29,278
2017	87,810.22	29.20	3.42	3,123.23	23.76	0.1863	17,013
2018	90,391.08	28.55	3.50	3,290.24	23.81	0.1660	15,607
2019	45,014.37	27.89	3.59	1,680.66	23.85	0.1449	6,781
2021	213,536.23	26.54	3.77	8,372.33	23.94	0.0980	21,757
2022	43,587.12	25.85	3.87	1,754.29	23.98	0.0723	3,279
2023	61,398.49	25.15	3.98	2,541.41	24.02	0.0449	2,869
	32,249,524.22			904,240.14			12,743,770
POLK UNIT 4							
INTERIM SURVIVOR CURVE.. IOWA 50-O1							
PROBABLE RETIREMENT YEAR.. 12-2052							
NET SALVAGE PERCENT.. -4							
2007	17,414,068.24	35.15	2.84	514,341.92	23.25	0.3386	6,131,354
2010	2,063,865.99	33.47	2.99	64,177.98	23.42	0.3003	644,506
2013	1,656,168.87	31.70	3.15	54,256.09	23.57	0.2565	441,748
2014	16,669.77	31.09	3.22	558.24	23.62	0.2403	4,165
2016	192,358.56	29.84	3.35	6,701.77	23.72	0.2051	41,029
2018	20,392.75	28.55	3.50	742.30	23.81	0.1660	3,521
2019	81,590.06	27.89	3.59	3,046.25	23.85	0.1449	12,291
2020	174,135.79	27.22	3.67	6,646.41	23.90	0.1220	22,089
2021	17,024.71	26.54	3.77	667.50	23.94	0.0980	1,735
2022	11,754.54	25.85	3.87	473.10	23.98	0.0723	884
2023	78,788.83	25.15	3.98	3,261.23	24.02	0.0449	3,682
	21,726,818.11			654,872.79			7,307,004
POLK UNIT 5							
INTERIM SURVIVOR CURVE.. IOWA 50-O1							
PROBABLE RETIREMENT YEAR.. 12-2052							
NET SALVAGE PERCENT.. -4							
2007	17,104,994.84	35.15	2.84	505,213.13	23.25	0.3386	6,022,532
2008	125,559.91	34.60	2.89	3,773.83	23.31	0.3263	42,609
2010	647,181.75	33.47	2.99	20,124.76	23.42	0.3003	202,102

TAMPA ELECTRIC COMPANY

ACCOUNT 343.00 PRIME MOVERS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
POLK UNIT 5							
INTERIM SURVIVOR CURVE.. IOWA 50-O1							
PROBABLE RETIREMENT YEAR.. 12-2052							
NET SALVAGE PERCENT.. -4							
2013	1,658,828.56	31.70	3.15	54,343.22	23.57	0.2565	442,457
2016	125,000.00	29.84	3.35	4,355.00	23.72	0.2051	26,662
2021	135,648.84	26.54	3.77	5,318.52	23.94	0.0980	13,821
2022	27,992.36	25.85	3.87	1,126.64	23.98	0.0723	2,106
2023	17,541.76	25.15	3.98	726.09	24.02	0.0449	820
	19,842,748.02			594,981.19			6,753,109
POLK UNIT 6							
INTERIM SURVIVOR CURVE.. IOWA 50-O1							
PROBABLE RETIREMENT YEAR.. 12-2052							
NET SALVAGE PERCENT.. -4							
2010	1,400.52	33.47	2.99	43.55	23.42	0.3003	437
2017	222,306,174.13	29.20	3.42	7,906,986.00	23.76	0.1863	43,072,266
2019	117,261.19	27.89	3.59	4,378.06	23.85	0.1449	17,665
2020	208,159.59	27.22	3.67	7,945.04	23.90	0.1220	26,405
2021	55,158.52	26.54	3.77	2,162.66	23.94	0.0980	5,620
2022	497,267.09	25.85	3.87	20,014.01	23.98	0.0723	37,411
2023	652,924.45	25.15	3.98	27,025.85	24.02	0.0449	30,509
2024	3,032,534.68	24.44	4.09	128,991.90	24.06	0.0156	49,042
	226,870,880.17			8,097,547.07			43,239,355
MACDILL AIR FORCE BASE							
INTERIM SURVIVOR CURVE.. IOWA 50-O1							
PROBABLE RETIREMENT YEAR.. 12-2055							
NET SALVAGE PERCENT.. -4							
2024	100.00	26.54	3.77	3.92	26.17	0.0139	1
	100.00			3.92			1
	1,876,513,197.87			70,603,555.95			480,690,930

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 3.76

TAMPA ELECTRIC COMPANY

ACCOUNT 343.10 PRIME MOVERS - CONTRACTUAL SERVICE AGREEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
BAYSIDE COMMON							
INTERIM SURVIVOR CURVE.. IOWA 8-L0							
PROBABLE RETIREMENT YEAR.. 12-2049							
NET SALVAGE PERCENT.. +39							
2008	11,717,078.51	8.00	12.50	893,427.24	2.59	0.6763	4,833,441
2020	3,484,359.01	8.00	12.50	265,682.37	5.75	0.2813	597,785
2023	13,636,857.08	8.00	12.50	1,039,810.35	7.03	0.1213	1,008,616
	28,838,294.60			2,198,919.96			6,439,842
BAYSIDE UNIT 1							
INTERIM SURVIVOR CURVE.. IOWA 8-L0							
PROBABLE RETIREMENT YEAR.. 12-2038							
NET SALVAGE PERCENT.. +39							
2008	6,897,334.29	8.00	12.50	525,921.74	2.59	0.6763	2,845,237
2011	6,508,138.44	8.00	12.50	496,245.56	3.20	0.6000	2,381,979
2017	32,128,875.30	7.98	12.53	2,455,706.33	4.71	0.4098	8,030,924
2021	345,642.81	7.88	12.69	26,755.86	5.98	0.2411	50,838
2023	10,131,126.66	7.75	12.90	797,218.36	6.76	0.1277	789,432
	56,011,117.50			4,301,847.85			14,098,410
BAYSIDE UNIT 2							
INTERIM SURVIVOR CURVE.. IOWA 8-L0							
PROBABLE RETIREMENT YEAR.. 12-2038							
NET SALVAGE PERCENT.. +39							
2012	17,323,030.10	8.00	12.50	1,320,881.05	3.42	0.5725	6,049,635
2017	43,860,547.50	7.98	12.53	3,352,393.23	4.71	0.4098	10,963,369
2023	10,564,014.74	7.75	12.90	831,282.32	6.76	0.1277	823,163
	71,747,592.34			5,504,556.60			17,836,167

TAMPA ELECTRIC COMPANY

ACCOUNT 343.10 PRIME MOVERS - CONTRACTUAL SERVICE AGREEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
BAYSIDE UNIT 3							
INTERIM SURVIVOR CURVE.. IOWA 8-L0							
PROBABLE RETIREMENT YEAR.. 12-2049							
NET SALVAGE PERCENT.. +39							
2019	22,139.70	8.00	12.50	1,688.15	5.39	0.3263	4,406
2023	815.57	8.00	12.50	62.19	7.03	0.1213	60
	22,955.27			1,750.34			4,466
BAYSIDE UNIT 4							
INTERIM SURVIVOR CURVE.. IOWA 8-L0							
PROBABLE RETIREMENT YEAR.. 12-2049							
NET SALVAGE PERCENT.. +39							
2019	20,321.57	8.00	12.50	1,549.52	5.39	0.3263	4,044
2020	22,234.32	8.00	12.50	1,695.37	5.75	0.2813	3,815
2023	34.34	8.00	12.50	2.62	7.03	0.1213	3
	42,590.23			3,247.51			7,862
BAYSIDE UNIT 5							
INTERIM SURVIVOR CURVE.. IOWA 8-L0							
PROBABLE RETIREMENT YEAR.. 12-2049							
NET SALVAGE PERCENT.. +39							
2009	2,942,076.91	8.00	12.50	224,333.36	2.78	0.6525	1,171,020
2017	731,736.20	8.00	12.50	55,794.89	4.75	0.4063	181,333
2019	14,381.28	8.00	12.50	1,096.57	5.39	0.3263	2,862
2023	58,229.23	8.00	12.50	4,439.98	7.03	0.1213	4,307
	3,746,423.62			285,664.80			1,359,522
BAYSIDE UNIT 6							
INTERIM SURVIVOR CURVE.. IOWA 8-L0							
PROBABLE RETIREMENT YEAR.. 12-2049							
NET SALVAGE PERCENT.. +39							
2019	11,554.82	8.00	12.50	881.06	5.39	0.3263	2,300
2023	6.72	8.00	12.50	0.51	7.03	0.1213	
	11,561.54			881.57			2,300

TAMPA ELECTRIC COMPANY

ACCOUNT 343.10 PRIME MOVERS - CONTRACTUAL SERVICE AGREEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
POLK UNIT 1 GASIFIER							
INTERIM SURVIVOR CURVE.. IOWA 8-L0							
PROBABLE RETIREMENT YEAR.. 12-2036							
NET SALVAGE PERCENT.. +39							
2015	4,185,319.58	7.98	12.53	319,896.53	4.12	0.4837	1,234,933
2018	9,737,848.87	7.93	12.61	749,045.07	4.92	0.3796	2,254,679
2023	1,173,107.25	7.51	13.32	95,317.31	6.51	0.1332	95,289
	15,096,275.70			1,164,258.91			3,584,901
POLK UNIT 2							
INTERIM SURVIVOR CURVE.. IOWA 8-L0							
PROBABLE RETIREMENT YEAR.. 12-2052							
NET SALVAGE PERCENT.. +39							
2016	2,347,058.84	8.00	12.50	178,963.24	4.45	0.4438	635,319
2020	4,698,741.51	8.00	12.50	358,279.04	5.75	0.2813	806,128
2023	42,319.09	8.00	12.50	3,226.83	7.03	0.1213	3,130
	7,088,119.44			540,469.11			1,444,577
POLK UNIT 3							
INTERIM SURVIVOR CURVE.. IOWA 8-L0							
PROBABLE RETIREMENT YEAR.. 12-2052							
NET SALVAGE PERCENT.. +39							
2016	515,306.84	8.00	12.50	39,292.15	4.45	0.4438	139,487
2021	5,623,730.66	8.00	12.50	428,809.46	6.13	0.2338	801,874
2023	11,722.89	8.00	12.50	893.87	7.03	0.1213	867
	6,150,760.39			468,995.48			942,228

TAMPA ELECTRIC COMPANY

ACCOUNT 343.10 PRIME MOVERS - CONTRACTUAL SERVICE AGREEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
POLK UNIT 4							
INTERIM SURVIVOR CURVE.. IOWA 8-L0							
PROBABLE RETIREMENT YEAR.. 12-2052							
NET SALVAGE PERCENT.. +39							
2016	557,539.24	8.00	12.50	42,512.37	4.45	0.4438	150,919
2021	6,106,425.62	8.00	12.50	465,614.95	6.13	0.2338	870,700
2023	24,295.25	8.00	12.50	1,852.51	7.03	0.1213	1,797
	6,688,260.11			509,979.83			1,023,416
POLK UNIT 5							
INTERIM SURVIVOR CURVE.. IOWA 8-L0							
PROBABLE RETIREMENT YEAR.. 12-2052							
NET SALVAGE PERCENT.. +39							
2020	5,375,842.95	8.00	12.50	409,908.02	5.75	0.2813	922,293
2023	4,768.65	8.00	12.50	363.61	7.03	0.1213	353
	5,380,611.60			410,271.63			922,646
MACDILL AIR FORCE BASE							
INTERIM SURVIVOR CURVE.. IOWA 8-L0							
PROBABLE RETIREMENT YEAR.. 12-2055							
NET SALVAGE PERCENT.. +39							
2024	100.00	8.00	12.50	7.62	7.62	0.0475	3
	100.00			7.62			3
	200,824,662.34			15,390,851.21			47,666,340

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 7.66

TAMPA ELECTRIC COMPANY

ACCOUNT 343.80 PRIME MOVERS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
NO GROUP							
SURVIVOR CURVE.. IOWA 30-S3							
NET SALVAGE PERCENT.. 0							
2015	4,813,293.49	30.00	3.33	160,282.67	20.52	0.3160	1,521,001
2016	2,252,892.20	30.00	3.33	75,021.31	21.51	0.2830	637,568
2017	23,662,739.09	30.00	3.33	787,969.21	22.50	0.2500	5,915,685
2018	89,759,711.24	30.00	3.33	2,988,998.38	23.50	0.2167	19,448,237
2019	160,368,677.79	30.00	3.33	5,340,276.97	24.50	0.1833	29,400,390
2020	79,919,874.73	30.00	3.33	2,661,331.83	25.50	0.1500	11,987,981
2021	89,644,732.16	30.00	3.33	2,985,169.58	26.50	0.1167	10,458,851
2022	200,988,610.10	30.00	3.33	6,692,920.72	27.50	0.0833	16,748,381
2023	317,579,486.17	30.00	3.33	10,575,396.89	28.50	0.0500	15,878,974
2024	141,492,432.93	30.00	3.33	4,711,698.02	29.50	0.0167	2,358,679
	1,110,482,449.90			36,979,065.58			114,355,747
DC MICRO GRID							
SURVIVOR CURVE.. IOWA 30-S3							
NET SALVAGE PERCENT.. 0							
2022	903,932.32	30.00	3.33	30,100.95	27.50	0.0833	75,325
2023	25,562.42	30.00	3.33	851.23	28.50	0.0500	1,278
	929,494.74			30,952.18			76,603
	1,111,411,944.64			37,010,017.76			114,432,350

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 3.33

TAMPA ELECTRIC COMPANY

ACCOUNT 345.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
BAYSIDE COMMON							
INTERIM SURVIVOR CURVE.. IOWA 55-S1							
PROBABLE RETIREMENT YEAR.. 12-2049							
NET SALVAGE PERCENT.. -4							
1987	5,448.35	49.46	2.02	114.46	18.78	0.6203	3,515
1990	21,042.96	48.25	2.07	453.01	19.31	0.5998	13,126
1994	53,685.45	46.42	2.15	1,200.41	20.00	0.5692	31,777
1996	16,480.69	45.40	2.20	377.08	20.34	0.5520	9,461
1997	10,542.13	44.87	2.23	244.49	20.51	0.5429	5,952
1998	30,655.42	44.32	2.26	720.52	20.67	0.5336	17,013
1999	7,165.76	43.75	2.29	170.66	20.84	0.5237	3,903
2000	509,069.82	43.17	2.32	12,282.84	21.00	0.5136	271,890
2003	5,907,896.33	41.33	2.42	148,689.93	21.48	0.4803	2,950,942
2004	310,545.70	40.68	2.46	7,945.00	21.64	0.4680	151,162
2006	213,333.52	39.34	2.54	5,635.42	21.96	0.4418	98,019
2007	46,064.94	38.65	2.59	1,240.81	22.11	0.4279	20,502
2009	8,506,480.87	37.22	2.69	237,977.31	22.41	0.3979	3,520,118
2010	130,590.29	36.49	2.74	3,721.30	22.56	0.3818	51,847
2012	2,254,081.66	34.97	2.86	67,045.40	22.86	0.3463	811,812
2013	779,646.61	34.19	2.92	23,676.31	23.00	0.3273	265,377
2014	380,511.85	33.40	2.99	11,832.40	23.14	0.3072	121,565
2015	2,718,302.94	32.60	3.07	86,789.98	23.28	0.2859	808,221
2016	822,829.26	31.78	3.15	26,955.89	23.41	0.2634	225,377
2017	373,305.64	30.95	3.23	12,540.08	23.54	0.2394	92,952
2018	2,828,562.41	30.11	3.32	97,664.60	23.67	0.2139	629,172
2019	306,956.35	29.26	3.42	10,917.82	23.80	0.1866	59,569
2020	599,657.22	28.39	3.52	21,952.25	23.92	0.1575	98,193
2022	2,206,626.89	26.63	3.76	86,287.94	24.14	0.0935	214,572
2023	426,839.80	25.74	3.89	17,268.23	24.24	0.0583	25,871
	29,466,322.86			883,704.14			10,501,908
BAYSIDE UNIT 1							
INTERIM SURVIVOR CURVE.. IOWA 55-S1							
PROBABLE RETIREMENT YEAR.. 12-2038							
NET SALVAGE PERCENT.. -4							
1965	214,531.06	52.69	1.90	4,239.13	10.42	0.8022	178,990
1966	7,568.22	52.47	1.91	150.34	10.51	0.7997	6,294
1970	32,785.10	51.44	1.94	661.47	10.87	0.7887	26,892
1971	3,826.22	51.15	1.96	77.99	10.96	0.7857	3,127
1972	172.00	50.84	1.97	3.52	11.04	0.7829	140
1973	524.09	50.52	1.98	10.79	11.12	0.7799	425
1975	103,434.50	49.83	2.01	2,162.19	11.28	0.7736	83,221

TAMPA ELECTRIC COMPANY

ACCOUNT 345.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
BAYSIDE UNIT 1							
INTERIM SURVIVOR CURVE.. IOWA 55-S1							
PROBABLE RETIREMENT YEAR.. 12-2038							
NET SALVAGE PERCENT.. -4							
1976	13,023.16	49.46	2.02	273.59	11.35	0.7705	10,436
1977	4,697.28	49.07	2.04	99.66	11.43	0.7671	3,747
1978	5,887.17	48.67	2.05	125.51	11.50	0.7637	4,676
1979	24,246.92	48.25	2.07	521.99	11.58	0.7600	19,165
1980	30,833.80	47.82	2.09	670.20	11.65	0.7564	24,255
1982	1,671.55	46.90	2.13	37.03	11.79	0.7486	1,301
1983	156,506.29	46.42	2.15	3,499.48	11.86	0.7445	121,181
1985	655.73	45.40	2.20	15.00	11.99	0.7359	502
1987	9,724.91	44.32	2.26	228.57	12.12	0.7265	7,348
1988	49,206.97	43.75	2.29	1,171.91	12.18	0.7216	36,928
1989	39,715.97	43.17	2.32	958.27	12.25	0.7162	29,584
1991	521,486.50	41.96	2.38	12,907.83	12.37	0.7052	382,462
1993	56,791.36	40.68	2.46	1,452.95	12.49	0.6930	40,929
1997	36,692.44	37.94	2.64	1,007.43	12.72	0.6647	25,366
1998	76,738.73	37.22	2.69	2,146.84	12.78	0.6566	52,405
2000	1,082,026.41	35.73	2.80	31,508.61	12.89	0.6392	719,342
2003	28,606,012.42	33.40	2.99	889,532.56	13.05	0.6093	18,126,234
2005	3,047.88	31.78	3.15	99.85	13.15	0.5862	1,858
2008	67,442.64	29.26	3.42	2,398.80	13.30	0.5455	38,258
2009	9,406.83	28.39	3.52	344.37	13.35	0.5298	5,183
2010	30,880.40	27.52	3.63	1,165.80	13.40	0.5131	16,478
2011	16,760.00	26.63	3.76	655.38	13.44	0.4953	8,633
2012	77,952.54	25.74	3.89	3,153.65	13.49	0.4759	38,582
2014	37,438.20	23.92	4.18	1,627.51	13.58	0.4323	16,831
2016	801,621.13	22.08	4.53	37,765.97	13.66	0.3813	317,918
2017	3,119,602.23	21.14	4.73	153,459.47	13.70	0.3519	1,141,829
2018	2,029,422.58	20.20	4.95	104,474.67	13.74	0.3198	674,970
2019	1,480,898.85	19.25	5.19	79,933.00	13.77	0.2847	438,446
2020	298,160.58	18.29	5.47	16,961.76	13.80	0.2455	76,123
2021	32,720.26	17.33	5.77	1,963.48	13.84	0.2014	6,853
2022	83,561.28	16.36	6.11	5,309.82	13.86	0.1528	13,280
2023	298,751.77	15.39	6.50	20,195.62	13.89	0.0975	30,284
	39,466,425.97			1,382,972.01			22,730,476

TAMPA ELECTRIC COMPANY

ACCOUNT 345.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
BAYSIDE UNIT 2							
INTERIM SURVIVOR CURVE.. IOWA 55-S1							
PROBABLE RETIREMENT YEAR.. 12-2038							
NET SALVAGE PERCENT.. -4							
1967	279,557.70	52.23	1.91	5,553.13	10.60	0.7971	231,734
1970	57,071.99	51.44	1.94	1,151.48	10.87	0.7887	46,813
1972	348.39	50.84	1.97	7.14	11.04	0.7829	284
1974	170,542.74	50.18	1.99	3,529.55	11.20	0.7768	137,777
1975	1,263.89	49.83	2.01	26.42	11.28	0.7736	1,017
1977	22,031.18	49.07	2.04	467.41	11.43	0.7671	17,575
1978	8,760.45	48.67	2.05	186.77	11.50	0.7637	6,958
1979	7,212.10	48.25	2.07	155.26	11.58	0.7600	5,700
1980	6,012.95	47.82	2.09	130.70	11.65	0.7564	4,730
1984	491.53	45.92	2.18	11.14	11.92	0.7404	378
1990	239,269.90	42.57	2.35	5,847.76	12.31	0.7108	176,883
1992	7,113.45	41.33	2.42	179.03	12.43	0.6993	5,173
2000	89,471.67	35.73	2.80	2,605.42	12.89	0.6392	59,482
2004	37,125,162.55	32.60	3.07	1,185,332.19	13.10	0.5982	23,095,059
2010	114,257.26	27.52	3.63	4,313.44	13.40	0.5131	60,968
2011	72,110.04	26.63	3.76	2,819.79	13.44	0.4953	37,145
2012	584,343.66	25.74	3.89	23,640.21	13.49	0.4759	289,219
2016	969,609.51	22.08	4.53	45,680.24	13.66	0.3813	384,541
2017	876,136.43	21.14	4.73	43,098.90	13.70	0.3519	320,681
2018	2,933,896.31	20.20	4.95	151,036.98	13.74	0.3198	975,790
2019	227,532.28	19.25	5.19	12,281.28	13.77	0.2847	67,365
2020	110,885.21	18.29	5.47	6,308.04	13.80	0.2455	28,310
2021	231,219.21	17.33	5.77	13,875.00	13.84	0.2014	48,425
2022	95,610.47	16.36	6.11	6,075.47	13.86	0.1528	15,195
2023	933,906.88	15.39	6.50	63,132.11	13.89	0.0975	94,669
2024	40,628.12	14.41	6.94	2,932.38	13.91	0.0347	1,466
	45,204,445.87			1,580,377.24			26,113,337
BAYSIDE UNIT 3							
INTERIM SURVIVOR CURVE.. IOWA 55-S1							
PROBABLE RETIREMENT YEAR.. 12-2049							
NET SALVAGE PERCENT.. -4							
2009	12,018,573.77	37.22	2.69	336,231.62	22.41	0.3979	4,973,478
2012	12,790.79	34.97	2.86	380.45	22.86	0.3463	4,607

TAMPA ELECTRIC COMPANY

ACCOUNT 345.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
BAYSIDE UNIT 3							
INTERIM SURVIVOR CURVE.. IOWA 55-S1							
PROBABLE RETIREMENT YEAR.. 12-2049							
NET SALVAGE PERCENT.. -4							
2018	1,921,369.41	30.11	3.32	66,341.04	23.67	0.2139	427,380
2020	188,956.33	28.39	3.52	6,917.31	23.92	0.1575	30,941
2021	12,125.75	27.52	3.63	457.77	24.03	0.1268	1,599
	14,153,816.05			410,328.19			5,438,005
BAYSIDE UNIT 4							
INTERIM SURVIVOR CURVE.. IOWA 55-S1							
PROBABLE RETIREMENT YEAR.. 12-2049							
NET SALVAGE PERCENT.. -4							
2009	3,926,306.50	37.22	2.69	109,842.35	22.41	0.3979	1,624,768
2012	12,790.82	34.97	2.86	380.45	22.86	0.3463	4,607
2018	102,358.54	30.11	3.32	3,534.24	23.67	0.2139	22,768
2020	127,543.14	28.39	3.52	4,669.10	23.92	0.1575	20,885
	4,168,999.00			118,426.14			1,673,028
BAYSIDE UNIT 5							
INTERIM SURVIVOR CURVE.. IOWA 55-S1							
PROBABLE RETIREMENT YEAR.. 12-2049							
NET SALVAGE PERCENT.. -4							
2009	10,105,670.04	37.22	2.69	282,716.23	22.41	0.3979	4,181,888
2012	12,790.82	34.97	2.86	380.45	22.86	0.3463	4,607
2016	15,081.00	31.78	3.15	494.05	23.41	0.2634	4,131
2020	203,516.29	28.39	3.52	7,450.32	23.92	0.1575	33,325
2021	49,080.04	27.52	3.63	1,852.87	24.03	0.1268	6,473
	10,386,138.19			292,893.92			4,230,424
BAYSIDE UNIT 6							
INTERIM SURVIVOR CURVE.. IOWA 55-S1							
PROBABLE RETIREMENT YEAR.. 12-2049							
NET SALVAGE PERCENT.. -4							
2009	14,159,416.41	37.22	2.69	396,123.83	22.41	0.3979	5,859,393
2012	12,790.82	34.97	2.86	380.45	22.86	0.3463	4,607

TAMPA ELECTRIC COMPANY

ACCOUNT 345.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
BAYSIDE UNIT 6							
INTERIM SURVIVOR CURVE.. IOWA 55-S1							
PROBABLE RETIREMENT YEAR.. 12-2049							
NET SALVAGE PERCENT.. -4							
2015	3,932.00	32.60	3.07	125.54	23.28	0.2859	1,169
2020	149,374.85	28.39	3.52	5,468.31	23.92	0.1575	24,460
2022	1,093.47	26.63	3.76	42.76	24.14	0.0935	106
	14,326,607.55			402,140.89			5,889,735
BIG BEND UNIT 1							
INTERIM SURVIVOR CURVE.. IOWA 55-S1							
PROBABLE RETIREMENT YEAR.. 12-2057							
NET SALVAGE PERCENT.. -4							
1970	65,718.00	54.58	1.83	1,250.74	17.03	0.6880	47,021
1998	7,080.07	48.25	2.07	152.42	25.05	0.4808	3,540
2001	21,598.04	46.90	2.13	478.44	25.85	0.4488	10,082
2017	38,595.42	37.22	2.69	1,079.75	29.84	0.1983	7,959
2022	402,246.12	33.40	2.99	12,508.25	30.91	0.0746	31,187
2023	11,723.48	32.60	3.07	374.31	31.10	0.0460	561
	546,961.13			15,843.91			100,350
BIG BEND UNIT 4							
INTERIM SURVIVOR CURVE.. IOWA 55-S1							
PROBABLE RETIREMENT YEAR.. 12-2049							
NET SALVAGE PERCENT.. -4							
2009	14,690,401.83	37.22	2.69	410,978.68	22.41	0.3979	6,079,123
2013	27,150.97	34.19	2.92	824.52	23.00	0.3273	9,242
2015	19,300.55	32.60	3.07	616.23	23.28	0.2859	5,739
2018	37,293.10	30.11	3.32	1,287.66	23.67	0.2139	8,295
2020	406,303.80	28.39	3.52	14,873.97	23.92	0.1575	66,531
2023	76,058.22	25.74	3.89	3,077.01	24.24	0.0583	4,610
	15,256,508.47			431,658.07			6,173,540

TAMPA ELECTRIC COMPANY

ACCOUNT 345.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
POLK COMMON							
INTERIM SURVIVOR CURVE.. IOWA 55-S1							
PROBABLE RETIREMENT YEAR.. 12-2052							
NET SALVAGE PERCENT.. -4							
1996	1,585,873.39	46.90	2.13	35,130.27	22.05	0.5299	873,886
2009	109,721.87	39.34	2.54	2,898.41	24.59	0.3749	42,785
2010	179,900.11	38.65	2.59	4,845.79	24.78	0.3589	67,141
2011	436,249.41	37.94	2.64	11,977.66	24.96	0.3421	155,220
2012	31,014.18	37.22	2.69	867.65	25.14	0.3246	10,469
2015	2,974,624.32	34.97	2.86	88,477.23	25.67	0.2659	822,714
2016	15,318.28	34.19	2.92	465.19	25.84	0.2442	3,891
2017	8,547,148.31	33.40	2.99	265,782.12	26.00	0.2216	1,969,454
2019	9,063.40	31.78	3.15	296.92	26.32	0.1718	1,619
2020	440,379.81	30.95	3.23	14,793.24	26.47	0.1448	66,295
2022	120,933.30	29.26	3.42	4,301.36	26.76	0.0854	10,746
2023	68,782.06	28.39	3.52	2,517.97	26.89	0.0528	3,780
	14,519,008.44			432,353.81			4,028,000
POLK UNIT 1 GASIFIER							
INTERIM SURVIVOR CURVE.. IOWA 55-S1							
PROBABLE RETIREMENT YEAR.. 12-2036							
NET SALVAGE PERCENT.. -4							
1996	49,322,924.08	37.22	2.69	1,379,858.12	11.04	0.7034	36,080,982
1997	222,966.82	36.49	2.74	6,353.66	11.08	0.6964	161,476
1998	443,476.76	35.73	2.80	12,914.04	11.12	0.6888	317,676
1999	51,019.09	34.97	2.86	1,517.51	11.16	0.6809	36,127
2000	27,503.33	34.19	2.92	835.22	11.20	0.6724	19,234
2001	114,886.23	33.40	2.99	3,572.50	11.24	0.6635	79,273
2002	88,684.76	32.60	3.07	2,831.53	11.28	0.6540	60,319
2003	155,511.74	31.78	3.15	5,094.56	11.32	0.6438	104,123
2004	153,727.20	30.95	3.23	5,164.00	11.36	0.6330	101,195
2005	554,721.88	30.11	3.32	19,153.44	11.40	0.6214	358,487
2006	446,074.65	29.26	3.42	15,865.98	11.44	0.6090	282,535
2007	35,978.75	28.39	3.52	1,317.11	11.47	0.5960	22,300
2008	148,353.37	27.52	3.63	5,600.64	11.51	0.5818	89,758
2009	390,477.19	26.63	3.76	15,269.22	11.54	0.5667	230,114
2010	156,816.33	25.74	3.89	6,344.16	11.58	0.5501	89,719
2011	154,635.43	24.84	4.03	6,481.08	11.61	0.5326	85,655
2013	840,124.84	23.00	4.35	38,007.25	11.68	0.4922	430,024
2014	255,377.68	22.08	4.53	12,031.35	11.71	0.4697	124,738
2015	556,330.03	21.14	4.73	27,366.99	11.74	0.4447	257,267
2016	364,273.37	20.20	4.95	18,752.79	11.77	0.4173	158,103

TAMPA ELECTRIC COMPANY

ACCOUNT 345.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
POLK UNIT 1 GASIFIER							
INTERIM SURVIVOR CURVE.. IOWA 55-S1							
PROBABLE RETIREMENT YEAR.. 12-2036							
NET SALVAGE PERCENT.. -4							
2017	417,496.13	19.25	5.19	22,534.77	11.80	0.3870	168,038
2018	1,620,101.27	18.29	5.47	92,164.32	11.82	0.3538	596,035
2019	1,234,502.69	17.33	5.77	74,080.04	11.85	0.3162	405,977
2020	188,730.91	16.36	6.11	11,992.72	11.87	0.2745	53,869
2021	1,481,277.60	15.39	6.50	100,134.37	11.90	0.2268	349,346
2022	1,112,023.33	14.41	6.94	80,261.40	11.92	0.1728	199,844
2023	10,851.27	13.43	7.45	840.76	11.93	0.1117	1,260
	60,548,846.73			1,966,339.53			40,863,474
POLK UNIT 2							
INTERIM SURVIVOR CURVE.. IOWA 55-S1							
PROBABLE RETIREMENT YEAR.. 12-2052							
NET SALVAGE PERCENT.. -4							
2000	16,045,009.53	44.87	2.23	372,115.86	22.85	0.4908	8,189,052
2010	34,485.78	38.65	2.59	928.91	24.78	0.3589	12,871
2014	31,782.35	35.73	2.80	925.50	25.50	0.2863	9,464
2015	35,849.66	34.97	2.86	1,066.31	25.67	0.2659	9,915
2016	44,065.90	34.19	2.92	1,338.19	25.84	0.2442	11,192
2017	255,293.72	33.40	2.99	7,938.61	26.00	0.2216	58,825
2018	379,086.35	32.60	3.07	12,103.47	26.17	0.1972	77,762
2019	846,645.71	31.78	3.15	27,736.11	26.32	0.1718	151,281
2020	470,224.01	30.95	3.23	15,795.76	26.47	0.1448	70,788
2021	1,023,924.60	30.11	3.32	35,354.07	26.62	0.1159	123,430
2023	41,428.77	28.39	3.52	1,516.62	26.89	0.0528	2,277
	19,207,796.38			476,819.41			8,716,857
POLK UNIT 3							
INTERIM SURVIVOR CURVE.. IOWA 55-S1							
PROBABLE RETIREMENT YEAR.. 12-2052							
NET SALVAGE PERCENT.. -4							
2002	8,790,231.89	43.75	2.29	209,348.16	23.25	0.4686	4,283,593
2010	54,538.69	38.65	2.59	1,469.05	24.78	0.3589	20,355
2014	17,079.13	35.73	2.80	497.34	25.50	0.2863	5,086
2017	59,918.23	33.40	2.99	1,863.22	26.00	0.2216	13,807
2018	9,561.02	32.60	3.07	305.26	26.17	0.1972	1,961

TAMPA ELECTRIC COMPANY

ACCOUNT 345.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
POLK UNIT 3							
INTERIM SURVIVOR CURVE.. IOWA 55-S1							
PROBABLE RETIREMENT YEAR.. 12-2052							
NET SALVAGE PERCENT.. -4							
2019	24,728.00	31.78	3.15	810.09	26.32	0.1718	4,418
2020	42,237.01	30.95	3.23	1,418.83	26.47	0.1448	6,358
2022	68,390.10	29.26	3.42	2,432.50	26.76	0.0854	6,077
2023	59,056.56	28.39	3.52	2,161.94	26.89	0.0528	3,245
	9,125,740.63			220,306.39			4,344,900
POLK UNIT 4							
INTERIM SURVIVOR CURVE.. IOWA 55-S1							
PROBABLE RETIREMENT YEAR.. 12-2052							
NET SALVAGE PERCENT.. -4							
2007	5,403,636.45	40.68	2.46	138,246.63	24.22	0.4046	2,273,876
2011	5,206.95	37.94	2.64	142.96	24.96	0.3421	1,853
2012	30,025.78	37.22	2.69	840.00	25.14	0.3246	10,135
2017	17,040.13	33.40	2.99	529.88	26.00	0.2216	3,926
2018	76,241.27	32.60	3.07	2,434.23	26.17	0.1972	15,639
2019	30,859.77	31.78	3.15	1,010.97	26.32	0.1718	5,514
2020	10,642.78	30.95	3.23	357.51	26.47	0.1448	1,602
2022	13,094.30	29.26	3.42	465.74	26.76	0.0854	1,164
	5,586,747.43			144,027.92			2,313,709
POLK UNIT 5							
INTERIM SURVIVOR CURVE.. IOWA 55-S1							
PROBABLE RETIREMENT YEAR.. 12-2052							
NET SALVAGE PERCENT.. -4							
2007	5,374,743.18	40.68	2.46	137,507.43	24.22	0.4046	2,261,718
2016	20,450.20	34.19	2.92	621.03	25.84	0.2442	5,194
2017	60,300.50	33.40	2.99	1,875.10	26.00	0.2216	13,895
2018	9,561.02	32.60	3.07	305.26	26.17	0.1972	1,961
2022	6,562.20	29.26	3.42	233.40	26.76	0.0854	583
	5,471,617.10			140,542.22			2,283,351

TAMPA ELECTRIC COMPANY

ACCOUNT 345.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
POLK UNIT 6							
INTERIM SURVIVOR CURVE.. IOWA 55-S1							
PROBABLE RETIREMENT YEAR.. 12-2052							
NET SALVAGE PERCENT.. -4							
2017	18,191,494.25	33.40	2.99	565,682.71	26.00	0.2216	4,191,728
2018	147,100.76	32.60	3.07	4,696.63	26.17	0.1972	30,175
	18,338,595.01			570,379.34			4,221,903
MACDILL AIR FORCE BASE							
INTERIM SURVIVOR CURVE.. IOWA 55-S1							
PROBABLE RETIREMENT YEAR.. 12-2055							
NET SALVAGE PERCENT.. -4							
2024	100.00	30.11	3.32	3.45	29.61	0.0166	2
	100.00			3.45			2
	305,774,676.81			9,469,116.58			149,622,999

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 3.10

TAMPA ELECTRIC COMPANY

ACCOUNT 345.80 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
NO GROUP							
SURVIVOR CURVE.. IOWA 30-S3							
NET SALVAGE PERCENT.. 0							
2015	481,859.31	30.00	3.33	16,045.92	20.52	0.3160	152,268
2016	605,309.85	30.00	3.33	20,156.82	21.51	0.2830	171,303
2017	7,180,129.66	30.00	3.33	239,098.32	22.50	0.2500	1,795,032
2018	31,127,974.77	30.00	3.33	1,036,561.56	23.50	0.2167	6,744,498
2019	69,036,525.76	30.00	3.33	2,298,916.31	24.50	0.1833	12,656,466
2020	54,002,251.13	30.00	3.33	1,798,274.96	25.50	0.1500	8,100,338
2021	24,503,296.55	30.00	3.33	815,959.78	26.50	0.1167	2,858,800
2022	78,654,407.28	30.00	3.33	2,619,191.76	27.50	0.0833	6,554,272
2023	1,706,873.66	30.00	3.33	56,838.89	28.50	0.0500	85,344
	267,298,627.97			8,901,044.32			39,118,321

TAMPA ELECTRIC COMPANY

ACCOUNT 346.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
BAYSIDE COMMON							
INTERIM SURVIVOR CURVE.. IOWA 35-L2							
PROBABLE RETIREMENT YEAR.. 12-2049							
NET SALVAGE PERCENT.. -3							
1967	4,728.18	34.99	2.86	139.28	8.05	0.7699	3,750
1970	13,236.00	34.99	2.86	389.91	8.70	0.7514	10,243
1971	2,793.70	34.98	2.86	82.30	8.92	0.7450	2,144
1972	2,120.96	34.98	2.86	62.48	9.14	0.7387	1,614
1973	7,483.17	34.97	2.86	220.44	9.36	0.7323	5,645
1974	330.68	34.96	2.86	9.74	9.57	0.7263	247
1975	59,979.22	34.96	2.86	1,766.87	9.79	0.7200	44,479
1976	1,027.98	34.94	2.86	30.28	10.00	0.7138	756
1978	1,946.25	34.92	2.86	57.33	10.41	0.7019	1,407
1981	171,291.27	34.86	2.87	5,063.54	11.01	0.6842	120,708
1983	4,101.63	34.80	2.87	121.25	11.38	0.6730	2,843
1985	428,720.27	34.72	2.88	12,717.56	11.72	0.6624	292,521
1986	3,590.50	34.68	2.88	106.51	11.89	0.6572	2,430
1987	50,070.93	34.63	2.89	1,490.46	12.05	0.6520	33,628
1989	6,770.44	34.51	2.90	202.23	12.36	0.6418	4,476
1991	33,073.98	34.36	2.91	991.33	12.65	0.6318	21,524
1995	4,308.71	33.97	2.94	130.48	13.25	0.6100	2,707
2000	58,129.69	33.24	3.01	1,802.19	14.17	0.5737	34,350
2003	3,683,998.63	32.66	3.06	116,112.27	14.92	0.5432	2,061,069
2004	281,207.43	32.43	3.08	8,921.02	15.21	0.5310	153,798
2005	26,355.68	32.19	3.11	844.25	15.52	0.5179	14,058
2006	34,310.58	31.93	3.13	1,106.14	15.86	0.5033	17,786
2007	23,322.62	31.66	3.16	759.10	16.22	0.4877	11,715
2008	401,781.14	31.37	3.19	13,201.32	16.61	0.4705	194,713
2009	1,048,456.54	31.06	3.22	34,773.11	17.01	0.4524	488,497
2010	1,349,200.61	30.73	3.25	45,164.49	17.44	0.4325	601,007
2011	153,722.34	30.37	3.29	5,209.19	17.88	0.4113	65,116
2012	1,748,308.65	30.00	3.33	59,965.24	18.32	0.3893	701,089
2013	132,088.89	29.61	3.38	4,598.54	18.77	0.3661	49,807
2015	166,767.34	28.74	3.48	5,977.61	19.65	0.3163	54,328
2016	145,968.28	28.28	3.54	5,322.30	20.08	0.2900	43,595
2017	430,696.24	27.78	3.60	15,970.22	20.50	0.2621	116,254
2018	60,633.26	27.26	3.67	2,292.00	20.91	0.2329	14,548
2019	184,498.60	26.71	3.74	7,107.26	21.31	0.2022	38,419
2020	133,926.20	26.14	3.83	5,283.25	21.69	0.1702	23,484
2021	81,966.04	25.53	3.92	3,309.46	22.06	0.1359	11,475
2022	325,177.06	24.90	4.02	13,464.28	22.41	0.1000	33,493
2023	37,543.57	24.23	4.13	1,597.07	22.74	0.0615	2,378
	11,303,633.26			376,362.30			5,282,101

TAMPA ELECTRIC COMPANY

ACCOUNT 346.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
BAYSIDE UNIT 1 INTERIM SURVIVOR CURVE.. IOWA 35-L2 PROBABLE RETIREMENT YEAR.. 12-2038 NET SALVAGE PERCENT.. -3							
1965	11,501.00	34.94	2.86	338.80	6.90	0.8025	9,507
1975	11,878.50	34.68	2.88	352.36	8.20	0.7636	9,342
1979	3,335.27	34.44	2.90	99.62	8.63	0.7494	2,575
1991	2,446.02	32.87	3.04	76.59	9.54	0.7098	1,788
1993	48,655.26	32.43	3.08	1,543.54	9.67	0.7018	35,172
2003	1,074,889.89	29.19	3.43	37,974.78	10.66	0.6348	702,821
2021	22,999.27	17.05	5.87	1,390.56	13.56	0.2047	4,849
	1,175,705.21			41,776.25			766,054
BAYSIDE UNIT 2 INTERIM SURVIVOR CURVE.. IOWA 35-L2 PROBABLE RETIREMENT YEAR.. 12-2038 NET SALVAGE PERCENT.. -3							
1967	29,524.00	34.92	2.86	869.72	7.18	0.7944	24,157
1974	40,988.50	34.72	2.88	1,215.88	8.08	0.7673	32,393
1979	6,670.52	34.44	2.90	199.25	8.63	0.7494	5,149
1990	9,860.13	33.06	3.02	306.71	9.48	0.7133	7,244
2004	1,350,612.07	28.74	3.48	48,411.34	10.82	0.6235	867,398
2016	6,900.00	21.29	4.70	334.03	13.00	0.3894	2,767
2017	7,192.28	20.49	4.88	361.51	13.14	0.3587	2,657
2018	3,844.85	19.66	5.09	201.57	13.26	0.3255	1,289
	1,455,592.35			51,900.01			943,054
BAYSIDE UNIT 3 INTERIM SURVIVOR CURVE.. IOWA 35-L2 PROBABLE RETIREMENT YEAR.. 12-2049 NET SALVAGE PERCENT.. -3							
2009	904.61	31.06	3.22	30.00	17.01	0.4524	421
	904.61			30.00			421

TAMPA ELECTRIC COMPANY

ACCOUNT 346.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
BAYSIDE UNIT 4							
INTERIM SURVIVOR CURVE.. IOWA 35-L2							
PROBABLE RETIREMENT YEAR.. 12-2049							
NET SALVAGE PERCENT.. -3							
2009	904.61	31.06	3.22	30.00	17.01	0.4524	421
	904.61			30.00			421
BAYSIDE UNIT 6							
INTERIM SURVIVOR CURVE.. IOWA 35-L2							
PROBABLE RETIREMENT YEAR.. 12-2049							
NET SALVAGE PERCENT.. -3							
2009	11,736.48	31.06	3.22	389.25	17.01	0.4524	5,468
	11,736.48			389.25			5,468
BIG BEND UNIT 1							
INTERIM SURVIVOR CURVE.. IOWA 35-L2							
PROBABLE RETIREMENT YEAR.. 12-2057							
NET SALVAGE PERCENT.. -3							
1970	296,561.72	35.00	2.86	8,736.12	8.81	0.7483	228,572
1975	850.29	34.99	2.86	25.05	10.01	0.7139	625
1976	6,331.00	34.99	2.86	186.50	10.25	0.7071	4,611
1980	4,782.92	34.98	2.86	140.90	11.21	0.6795	3,348
	308,525.93			9,088.57			237,156
BIG BEND UNIT 4							
INTERIM SURVIVOR CURVE.. IOWA 35-L2							
PROBABLE RETIREMENT YEAR.. 12-2049							
NET SALVAGE PERCENT.. -3							
2009	477,024.50	31.06	3.22	15,820.99	17.01	0.4524	222,255
2012	26,032.63	30.00	3.33	892.89	18.32	0.3893	10,439
2013	7,607.58	29.61	3.38	264.85	18.77	0.3661	2,869
	510,664.71			16,978.73			235,563

TAMPA ELECTRIC COMPANY

ACCOUNT 346.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
POLK COMMON							
INTERIM SURVIVOR CURVE.. IOWA 35-L2							
PROBABLE RETIREMENT YEAR.. 12-2052							
NET SALVAGE PERCENT.. -3							
1996	203,516.96	34.18	2.93	6,141.94	13.96	0.5916	124,006
2011	421,617.97	31.37	3.19	13,853.10	18.92	0.3969	172,352
2014	7,113.05	30.37	3.29	241.04	20.43	0.3273	2,398
2015	7,289.80	30.00	3.33	250.03	20.93	0.3023	2,270
2017	142,620.00	29.19	3.43	5,038.62	21.92	0.2491	36,587
2018	55,979.44	28.74	3.48	2,006.53	22.40	0.2206	12,720
2023	421,370.56	26.14	3.83	16,622.65	24.64	0.0574	24,904
	1,259,507.78			44,153.91			375,237
POLK UNIT 1 GASIFIER							
INTERIM SURVIVOR CURVE.. IOWA 35-L2							
PROBABLE RETIREMENT YEAR.. 12-2036							
NET SALVAGE PERCENT.. -3							
1996	3,525,504.04	31.06	3.22	116,926.87	8.92	0.7128	2,588,405
1998	46,822.51	30.37	3.29	1,586.67	9.06	0.7017	33,840
2002	73,090.76	28.74	3.48	2,619.87	9.43	0.6719	50,582
2004	32,212.69	27.78	3.60	1,194.45	9.67	0.6519	21,630
2006	312,750.00	26.71	3.74	12,047.76	9.94	0.6279	202,251
2007	34,456.71	26.14	3.83	1,359.28	10.09	0.6140	21,791
2008	165,120.70	25.53	3.92	6,666.91	10.24	0.5989	101,858
2010	5,970.95	24.23	4.13	254.00	10.56	0.5642	3,470
2011	63,993.75	23.54	4.25	2,801.33	10.71	0.5450	35,925
2013	328,567.95	22.07	4.53	15,330.65	11.00	0.5016	169,751
2014	298,077.99	21.29	4.70	14,429.96	11.13	0.4772	146,516
2015	304,363.78	20.49	4.88	15,298.54	11.24	0.4514	141,524
2017	97,329.99	18.81	5.32	5,333.29	11.44	0.3918	39,279
2018	413,270.19	17.94	5.57	23,709.72	11.53	0.3573	152,091
2019	162,365.33	17.05	5.87	9,816.77	11.60	0.3197	53,457
2022	445,572.73	14.28	7.00	32,125.79	11.78	0.1751	80,347
2023	7,311.91	13.33	7.50	564.85	11.83	0.1125	847
	6,316,781.98			262,066.71			3,843,564

TAMPA ELECTRIC COMPANY

ACCOUNT 346.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
POLK UNIT 2							
INTERIM SURVIVOR CURVE.. IOWA 35-L2							
PROBABLE RETIREMENT YEAR.. 12-2052							
NET SALVAGE PERCENT.. -3							
2000	173,209.91	33.71	2.97	5,298.66	14.81	0.5607	100,025
	173,209.91			5,298.66			100,025
POLK UNIT 3							
INTERIM SURVIVOR CURVE.. IOWA 35-L2							
PROBABLE RETIREMENT YEAR.. 12-2052							
NET SALVAGE PERCENT.. -3							
2002	432,910.42	33.41	2.99	13,332.34	15.34	0.5409	241,168
	432,910.42			13,332.34			241,168
POLK UNIT 6							
INTERIM SURVIVOR CURVE.. IOWA 35-L2							
PROBABLE RETIREMENT YEAR.. 12-2052							
NET SALVAGE PERCENT.. -3							
2017	141,626.41	29.19	3.43	5,003.52	21.92	0.2491	36,332
	141,626.41			5,003.52			36,332
MACDILL AIR FORCE BASE							
INTERIM SURVIVOR CURVE.. IOWA 35-L2							
PROBABLE RETIREMENT YEAR.. 12-2055							
NET SALVAGE PERCENT.. -3							
2024	100.00	27.26	3.67	3.78	26.76	0.0183	2
	100.00			3.78			2
	23,091,803.66			826,414.03			12,066,566

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 3.58

TAMPA ELECTRIC COMPANY

ACCOUNT 348.00 ENERGY STORAGE EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
NO GROUP							
SURVIVOR CURVE.. IOWA 10-S3							
NET SALVAGE PERCENT.. 0							
2020	8,946,382.71	10.00	10.00	894,638.27	5.56	0.4440	3,972,194
2023	1,540,481.83	10.00	10.00	154,048.18	8.50	0.1500	231,072
2024	19,027,046.84	10.00	10.00	1,902,704.68	9.50	0.0500	951,352
	29,513,911.38			2,951,391.13			5,154,618
DC MICRO GRID							
SURVIVOR CURVE.. IOWA 10-S3							
NET SALVAGE PERCENT.. 0							
2022	9,004.16	10.00	10.00	900.42	7.50	0.2500	2,251
2023	130.34	10.00	10.00	13.03	8.50	0.1500	20
	9,134.50			913.45			2,271
MACDILL AIR FORCE BASE							
INTERIM SURVIVOR CURVE.. IOWA 10-S3							
PROBABLE RETIREMENT YEAR.. 12-2055							
NET SALVAGE PERCENT.. 0							
2024	100.00	10.00	10.00	10.00	9.50	0.0500	5
	100.00			10.00			5
	29,523,145.88			2,952,314.58			5,156,894

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 10.00

TAMPA ELECTRIC COMPANY

ACCOUNT 350.01 LAND RIGHTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 75-S4							
NET SALVAGE PERCENT.. -10							
1919	641,494.48	75.00	1.33	9,385.06	3.55	0.9527	672,246
1925	38,839.29	75.00	1.33	568.22	4.44	0.9408	40,194
1938	247.25	75.00	1.33	3.62	7.00	0.9067	247
1940	65.60	75.00	1.33	0.96	7.50	0.9000	65
1943	1,102.52	75.00	1.33	16.13	8.33	0.8889	1,078
1944	3,204.48	75.00	1.33	46.88	8.63	0.8849	3,119
1946	4,620.30	75.00	1.33	67.59	9.26	0.8765	4,455
1949	2,062.56	75.00	1.33	30.18	10.30	0.8627	1,957
1951	4,361.42	75.00	1.33	63.81	11.07	0.8524	4,089
1952	94,232.08	75.00	1.33	1,378.62	11.48	0.8469	87,789
1953	68,649.47	75.00	1.33	1,004.34	11.90	0.8413	63,533
1954	9,811.55	75.00	1.33	143.54	12.34	0.8355	9,017
1955	22,853.98	75.00	1.33	334.35	12.80	0.8293	20,849
1956	338,268.32	75.00	1.33	4,948.87	13.27	0.8231	306,260
1957	1,524.33	75.00	1.33	22.30	13.76	0.8165	1,369
1958	16,930.05	75.00	1.33	247.69	14.28	0.8096	15,077
1959	51,719.95	75.00	1.33	756.66	14.81	0.8025	45,657
1960	35,237.54	75.00	1.33	515.53	15.37	0.7951	30,818
1961	3,863.94	75.00	1.33	56.53	15.94	0.7875	3,347
1962	326.57	75.00	1.33	4.78	16.54	0.7795	280
1963	467,036.14	75.00	1.33	6,832.74	17.16	0.7712	396,196
1964	66,099.87	75.00	1.33	967.04	17.80	0.7627	55,454
1965	20,366.17	75.00	1.33	297.96	18.46	0.7539	16,889
1966	23,185.26	75.00	1.33	339.20	19.14	0.7448	18,995
1967	1,227.47	75.00	1.33	17.96	19.85	0.7353	993
1968	45,964.73	75.00	1.33	672.46	20.58	0.7256	36,687
1969	56,360.30	75.00	1.33	824.55	21.32	0.7157	44,373
1970	13,016.17	75.00	1.33	190.43	22.09	0.7055	10,101
1971	256,194.85	75.00	1.33	3,748.13	22.88	0.6949	195,841
1972	20,422.73	75.00	1.33	298.78	23.69	0.6841	15,369
1973	170,978.90	75.00	1.33	2,501.42	24.52	0.6731	126,589
1974	52,380.25	75.00	1.33	766.32	25.37	0.6617	38,128
1975	27,302.91	75.00	1.33	399.44	26.23	0.6503	19,530
1976	43,799.14	75.00	1.33	640.78	27.11	0.6385	30,764
1977	21,257.06	75.00	1.33	310.99	28.01	0.6265	14,650
1978	14,741.33	75.00	1.33	215.67	28.92	0.6144	9,963
1979	1,655.58	75.00	1.33	24.22	29.84	0.6021	1,097
1980	5,666.00	75.00	1.33	82.89	30.78	0.5896	3,675
1981	42,181.93	75.00	1.33	617.12	31.72	0.5771	26,776
1982	7,594.36	75.00	1.33	111.11	32.67	0.5644	4,715
1983	132,691.95	75.00	1.33	1,941.28	33.64	0.5515	80,493
1984	27,201.35	75.00	1.33	397.96	34.60	0.5387	16,118

TAMPA ELECTRIC COMPANY

ACCOUNT 350.01 LAND RIGHTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

SURVIVOR CURVE.. IOWA 75-S4
NET SALVAGE PERCENT.. -10

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
1985	72,719.63	75.00	1.33	1,063.89	35.58	0.5256	42,044
1986	24,344.17	75.00	1.33	356.16	36.56	0.5125	13,725
1987	98,443.87	75.00	1.33	1,440.23	37.54	0.4995	54,087
1988	22,903.11	75.00	1.33	335.07	38.53	0.4863	12,251
1989	136,473.35	75.00	1.33	1,996.61	39.52	0.4731	71,018
1990	27,160.44	75.00	1.33	397.36	40.52	0.4597	13,735
1991	523,966.08	75.00	1.33	7,665.62	41.51	0.4465	257,363
1992	19,722.94	75.00	1.33	288.55	42.51	0.4332	9,398
1993	581,842.48	75.00	1.33	8,512.36	43.51	0.4199	268,728
1994	494,844.82	75.00	1.33	7,239.58	44.50	0.4067	221,362
1995	798,387.22	75.00	1.33	11,680.41	45.50	0.3933	345,433
1996	523,005.39	75.00	1.33	7,651.57	46.50	0.3800	218,616
1997	80,805.47	75.00	1.33	1,182.18	47.50	0.3667	32,592
1998	73,662.46	75.00	1.33	1,077.68	48.50	0.3533	28,630
1999	18,717.29	75.00	1.33	273.83	49.50	0.3400	7,000
2000	27,772.04	75.00	1.33	406.30	50.50	0.3267	9,980
2001	11,135.10	75.00	1.33	162.91	51.50	0.3133	3,838
2002	29,607.41	75.00	1.33	433.16	52.50	0.3000	9,770
2003	1,338,597.04	75.00	1.33	19,583.67	53.50	0.2867	422,109
2004	778,124.83	75.00	1.33	11,383.97	54.50	0.2733	233,953
2006	15,000.00	75.00	1.33	219.45	56.50	0.2467	4,070
2008	663,443.62	75.00	1.33	9,706.18	58.50	0.2200	160,553
2009	1,155,642.31	75.00	1.33	16,907.05	59.50	0.2067	262,720
2010	1,155,754.07	75.00	1.33	16,908.68	60.50	0.1933	245,786
2011	74,604.54	75.00	1.33	1,091.46	61.50	0.1800	14,772
2013	391,696.34	75.00	1.33	5,730.52	63.50	0.1533	66,065
2014	82,529.24	75.00	1.33	1,207.40	64.50	0.1400	12,710
2016	2,008.64	75.00	1.33	29.39	66.50	0.1133	250
2017	23,718.44	75.00	1.33	347.00	67.50	0.1000	2,609
2020	48,292.15	75.00	1.33	706.51	70.50	0.0600	3,187
2021	10,589.47	75.00	1.33	154.92	71.50	0.0467	544
	12,162,254.09			177,933.78			5,523,740

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.46

TAMPA ELECTRIC COMPANY

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 60-R3							
NET SALVAGE PERCENT.. -25							
1946	2,190.88	60.00	1.67	45.73	5.71	0.9048	2,478
1947	142.46	60.00	1.67	2.97	5.98	0.9003	160
1951	160.04	60.00	1.67	3.34	7.09	0.8818	176
1952	4,395.76	60.00	1.67	91.76	7.38	0.8770	4,819
1953	5,990.61	60.00	1.67	125.05	7.69	0.8718	6,528
1954	72,243.65	60.00	1.67	1,508.09	8.00	0.8667	78,264
1955	108.67	60.00	1.67	2.27	8.33	0.8612	117
1956	39,304.58	60.00	1.67	820.48	8.67	0.8555	42,031
1957	43,728.52	60.00	1.67	912.83	9.02	0.8497	46,444
1958	16,754.46	60.00	1.67	349.75	9.38	0.8437	17,669
1959	17,057.70	60.00	1.67	356.08	9.76	0.8373	17,854
1960	19,948.28	60.00	1.67	416.42	10.15	0.8308	20,717
1961	16,867.42	60.00	1.67	352.11	10.56	0.8240	17,373
1962	53,770.20	60.00	1.67	1,122.45	10.98	0.8170	54,913
1963	185,755.40	60.00	1.67	3,877.64	11.42	0.8097	188,001
1964	18,305.26	60.00	1.67	382.12	11.87	0.8022	18,355
1965	39,244.33	60.00	1.67	819.23	12.34	0.7943	38,966
1966	15,462.45	60.00	1.67	322.78	12.83	0.7862	15,195
1967	27,221.34	60.00	1.67	568.25	13.33	0.7778	26,467
1968	172,644.40	60.00	1.67	3,603.95	13.85	0.7692	165,991
1969	171,565.20	60.00	1.67	3,581.42	14.38	0.7603	163,058
1970	235,287.44	60.00	1.67	4,911.63	14.93	0.7512	220,926
1971	437,452.44	60.00	1.67	9,131.82	15.49	0.7418	405,644
1972	94,715.98	60.00	1.67	1,977.20	16.07	0.7322	86,685
1973	108,238.03	60.00	1.67	2,259.47	16.66	0.7223	97,729
1974	55,251.64	60.00	1.67	1,153.38	17.27	0.7122	49,186
1975	85,640.71	60.00	1.67	1,787.75	17.89	0.7018	75,132
1976	116,102.44	60.00	1.67	2,423.64	18.53	0.6912	100,308
1977	90,253.42	60.00	1.67	1,884.04	19.18	0.6803	76,753
1978	154,583.14	60.00	1.67	3,226.92	19.84	0.6693	129,334
1979	32,782.35	60.00	1.67	684.33	20.51	0.6582	26,970
1980	5,940.49	60.00	1.67	124.01	21.19	0.6468	4,803
1981	116,135.86	60.00	1.67	2,424.34	21.89	0.6352	92,208
1982	105,467.39	60.00	1.67	2,201.63	22.60	0.6233	82,176
1983	195,609.03	60.00	1.67	4,083.34	23.32	0.6113	149,477
1984	34,838.63	60.00	1.67	727.26	24.05	0.5992	26,093
1985	495,279.08	60.00	1.67	10,338.95	24.79	0.5868	363,306
1986	403,914.91	60.00	1.67	8,431.72	25.53	0.5745	290,061
1987	420,628.02	60.00	1.67	8,780.61	26.29	0.5618	295,402
1988	41,721.58	60.00	1.67	870.94	27.06	0.5490	28,631
1989	545,372.27	60.00	1.67	11,384.65	27.84	0.5360	365,399
1990	99,738.40	60.00	1.67	2,082.04	28.63	0.5228	65,183

TAMPA ELECTRIC COMPANY

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

SURVIVOR CURVE.. IOWA 60-R3
NET SALVAGE PERCENT.. -25

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	ANNUAL ACCRUAL RATE (4)	ANNUAL ACCRUAL AMOUNT (5)	EXP. (6)	ACCRUED DEPREC. FACTOR (7)	ACCRUED DEPREC. AMOUNT (8)
1991	261,353.95	60.00	1.67	5,455.76	29.42	0.5097	166,505
1992	262,263.24	60.00	1.67	5,474.75	30.23	0.4962	162,659
1993	343,934.00	60.00	1.67	7,179.62	31.04	0.4827	207,508
1994	907,853.27	60.00	1.67	18,951.44	31.86	0.4690	532,229
1995	652,483.94	60.00	1.67	13,620.60	32.69	0.4552	371,239
1996	2,667,232.19	60.00	1.67	55,678.47	33.53	0.4412	1,470,879
1997	104,684.20	60.00	1.67	2,185.28	34.38	0.4270	55,875
1998	21,785.67	60.00	1.67	454.78	35.23	0.4128	11,242
1999	124,138.27	60.00	1.67	2,591.39	36.09	0.3985	61,836
2000	563,258.55	60.00	1.67	11,758.02	36.96	0.3840	270,364
2001	346,655.11	60.00	1.67	7,236.43	37.84	0.3693	160,038
2002	539,985.51	60.00	1.67	11,272.20	38.72	0.3547	239,396
2003	2,607,006.10	60.00	1.67	54,421.25	39.61	0.3398	1,107,424
2004	3,305,744.51	60.00	1.67	69,007.42	40.51	0.3248	1,342,256
2005	258,549.18	60.00	1.67	5,397.21	41.41	0.3098	100,133
2006	1,869,786.33	60.00	1.67	39,031.79	42.32	0.2947	688,712
2007	747,292.70	60.00	1.67	15,599.74	43.24	0.2793	260,927
2008	1,508,733.97	60.00	1.67	31,494.82	44.16	0.2640	497,882
2009	2,717,386.73	60.00	1.67	56,725.45	45.08	0.2487	844,666
2010	3,878,690.84	60.00	1.67	80,967.67	46.02	0.2330	1,129,669
2011	656,030.99	60.00	1.67	13,694.65	46.96	0.2173	178,219
2012	628,812.78	60.00	1.67	13,126.47	47.90	0.2017	158,516
2015	497,286.11	60.00	1.67	10,380.85	50.75	0.1542	95,833
2016	6,246,290.37	60.00	1.67	130,391.31	51.71	0.1382	1,078,812
2017	2,792,172.73	60.00	1.67	58,286.61	52.68	0.1220	425,806
2018	6,637,449.85	60.00	1.67	138,556.77	53.64	0.1060	879,462
2019	8,191,287.49	60.00	1.67	170,993.13	54.62	0.0897	918,141
2020	9,010,873.45	60.00	1.67	188,101.98	55.59	0.0735	827,874
2021	8,874,248.17	60.00	1.67	185,249.93	56.56	0.0573	635,951
2022	864,821.50	60.00	1.67	18,053.15	57.54	0.0410	44,322
2023	3,291,174.74	60.00	1.67	68,703.27	58.52	0.0247	101,492
	76,177,081.30			1,590,196.60			18,982,849

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.09

TAMPA ELECTRIC COMPANY

ACCOUNT 353.00 STATION EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 45-S0							
NET SALVAGE PERCENT.. -5							
1935	595.04	45.00	2.22	13.87	0.22	0.9951	622
1946	6,821.25	45.00	2.22	159.00	4.26	0.9053	6,484
1947	5,033.36	45.00	2.22	117.33	4.64	0.8969	4,740
1948	12,551.86	45.00	2.22	292.58	5.02	0.8884	11,709
1950	5,119.20	45.00	2.22	119.33	5.78	0.8716	4,685
1951	20,213.69	45.00	2.22	471.18	6.16	0.8631	18,319
1952	27,936.62	45.00	2.22	651.20	6.55	0.8544	25,064
1953	90,044.23	45.00	2.22	2,098.93	6.93	0.8460	79,986
1954	6,958.04	45.00	2.22	162.19	7.32	0.8373	6,117
1955	1,361.44	45.00	2.22	31.74	7.71	0.8287	1,185
1956	136,075.97	45.00	2.22	3,171.93	8.10	0.8200	117,161
1957	127,415.07	45.00	2.22	2,970.05	8.50	0.8111	108,515
1958	144,329.70	45.00	2.22	3,364.33	8.89	0.8024	121,607
1959	122,837.22	45.00	2.22	2,863.34	9.29	0.7936	102,353
1960	358,572.01	45.00	2.22	8,358.31	9.68	0.7849	295,512
1961	79,402.27	45.00	2.22	1,850.87	10.08	0.7760	64,697
1962	36,024.86	45.00	2.22	839.74	10.49	0.7669	29,008
1963	210,922.61	45.00	2.22	4,916.61	10.89	0.7580	167,873
1964	35,438.23	45.00	2.22	826.07	11.30	0.7489	27,866
1965	120,318.57	45.00	2.22	2,804.63	11.70	0.7400	93,488
1966	95,582.85	45.00	2.22	2,228.04	12.11	0.7309	73,354
1967	269,900.97	45.00	2.22	6,291.39	12.53	0.7216	204,487
1968	1,078,479.00	45.00	2.22	25,139.35	12.94	0.7124	806,769
1969	780,506.72	45.00	2.22	18,193.61	13.36	0.7031	576,221
1970	635,285.51	45.00	2.22	14,808.51	13.78	0.6938	462,786
1971	443,064.42	45.00	2.22	10,327.83	14.20	0.6844	318,414
1972	461,522.60	45.00	2.22	10,758.09	14.62	0.6751	327,157
1973	492,687.01	45.00	2.22	11,484.53	15.05	0.6656	344,308
1974	849,901.71	45.00	2.22	19,811.21	15.48	0.6560	585,412
1975	1,717,382.34	45.00	2.22	40,032.18	15.91	0.6464	1,165,694
1976	1,246,607.77	45.00	2.22	29,058.43	16.35	0.6367	833,362
1977	741,642.47	45.00	2.22	17,287.69	16.78	0.6271	488,346
1978	532,838.79	45.00	2.22	12,420.47	17.22	0.6173	345,384
1979	390,922.84	45.00	2.22	9,112.41	17.67	0.6073	249,290
1980	195,539.20	45.00	2.22	4,558.02	18.12	0.5973	122,642
1981	1,547,234.53	45.00	2.22	36,066.04	18.57	0.5873	954,174
1982	599,845.24	45.00	2.22	13,982.39	19.02	0.5773	363,624
1983	525,132.42	45.00	2.22	12,240.84	19.48	0.5671	312,698
1984	675,022.62	45.00	2.22	15,734.78	19.94	0.5569	394,709
1985	4,925,483.80	45.00	2.22	114,813.03	20.40	0.5467	2,827,245
1986	3,091,194.26	45.00	2.22	72,055.74	20.87	0.5362	1,740,438
1987	2,869,729.87	45.00	2.22	66,893.40	21.35	0.5256	1,583,626

TAMPA ELECTRIC COMPANY

ACCOUNT 353.00 STATION EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

SURVIVOR CURVE.. IOWA 45-S0
NET SALVAGE PERCENT.. -5

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
1988	1,198,503.75	45.00	2.22	27,937.12	21.82	0.5151	648,229
1989	5,746,315.91	45.00	2.22	133,946.62	22.30	0.5044	3,043,605
1990	1,773,052.85	45.00	2.22	41,329.86	22.79	0.4936	918,863
1991	2,155,181.55	45.00	2.22	50,237.28	23.28	0.4827	1,092,254
1992	2,974,696.67	45.00	2.22	69,340.18	23.78	0.4716	1,472,885
1993	6,741,022.81	45.00	2.22	157,133.24	24.28	0.4604	3,259,028
1994	3,227,536.88	45.00	2.22	75,233.88	24.78	0.4493	1,522,741
1995	2,712,282.22	45.00	2.22	63,223.30	25.30	0.4378	1,246,752
1996	10,544,402.74	45.00	2.22	245,790.03	25.81	0.4264	4,721,383
1997	917,819.24	45.00	2.22	21,394.37	26.34	0.4147	399,622
1998	311,405.26	45.00	2.22	7,258.86	26.87	0.4029	131,735
1999	1,630,925.78	45.00	2.22	38,016.88	27.40	0.3911	669,765
2000	4,654,265.23	45.00	2.22	108,490.92	27.95	0.3789	1,851,627
2001	3,084,269.12	45.00	2.22	71,894.31	28.50	0.3667	1,187,454
2002	7,351,443.75	45.00	2.22	171,362.15	29.05	0.3544	2,735,928
2003	18,512,867.60	45.00	2.22	431,534.94	29.62	0.3418	6,643,694
2004	14,971,845.90	45.00	2.22	348,993.73	30.19	0.3291	5,173,753
2005	5,343,706.25	45.00	2.22	124,561.79	30.78	0.3160	1,773,042
2006	6,052,362.31	45.00	2.22	141,080.57	31.37	0.3029	1,924,860
2007	6,633,198.68	45.00	2.22	154,619.86	31.97	0.2896	2,016,744
2008	8,257,339.81	45.00	2.22	192,478.59	32.58	0.2760	2,392,977
2009	28,431,720.14	45.00	2.22	662,743.40	33.20	0.2622	7,828,134
2010	9,063,346.36	45.00	2.22	211,266.60	33.84	0.2480	2,360,095
2011	9,806,069.49	45.00	2.22	228,579.48	34.48	0.2338	2,407,086
2012	7,427,464.36	45.00	2.22	173,134.19	35.14	0.2191	1,708,803
2013	6,952,106.93	45.00	2.22	162,053.61	35.81	0.2042	1,490,747
2014	8,358,012.20	45.00	2.22	194,825.26	36.50	0.1889	1,657,682
2015	13,491,705.88	45.00	2.22	314,491.66	37.20	0.1733	2,455,443
2016	30,614,843.18	45.00	2.22	713,631.99	37.92	0.1573	5,057,465
2017	14,878,837.20	45.00	2.22	346,825.70	38.66	0.1409	2,201,093
2018	13,537,293.75	45.00	2.22	315,554.32	39.42	0.1240	1,762,556
2019	32,867,014.80	45.00	2.22	766,130.11	40.19	0.1069	3,688,813
2020	19,959,036.98	45.00	2.22	465,245.15	41.00	0.0889	1,862,867
2021	48,972,338.09	45.00	2.22	1,141,545.20	41.83	0.0704	3,622,092
2022	10,485,390.43	45.00	2.22	244,414.45	42.68	0.0516	567,658
2023	46,133,592.01	45.00	2.22	1,075,374.03	43.58	0.0316	1,528,775
2024	13,148,187.00	45.00	2.22	306,484.24	44.51	0.0109	150,343
	454,634,881.29			10,597,539.08			101,543,724

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.33

TAMPA ELECTRIC COMPANY

ACCOUNT 354.00 TOWERS AND FIXTURES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 55-R4							
NET SALVAGE PERCENT.. -15							
1963	1,088,454.60	55.00	1.82	22,781.35	5.55	0.8991	1,125,411
1965	1,324,467.08	55.00	1.82	27,721.10	6.22	0.8869	1,350,886
1970	978,616.59	55.00	1.82	20,482.45	8.29	0.8493	955,776
1975	1,555,040.43	55.00	1.82	32,547.00	11.05	0.7991	1,429,010
1983	18,180.40	55.00	1.82	380.52	16.53	0.6995	14,624
1988	42,631.30	55.00	1.82	892.27	20.40	0.6291	30,842
2017	84,670.15	55.00	1.82	1,772.15	47.52	0.1360	13,242
	5,092,060.55			106,576.84			4,919,791

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.09

TAMPA ELECTRIC COMPANY

ACCOUNT 355.00 POLES AND FIXTURES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	ANNUAL ACCRUAL RATE (4)	ANNUAL ACCRUAL AMOUNT (5)	EXP. (6)	ACCRUED DEPREC. FACTOR (7)	ACCRUED DEPREC. AMOUNT (8)
SURVIVOR CURVE.. IOWA 50-R1							
NET SALVAGE PERCENT.. -50							
1984	592,338.51	50.00	2.00	17,770.16	23.29	0.5342	474,641
1985	143,065.38	50.00	2.00	4,291.96	23.85	0.5230	112,235
1986	3,381,818.80	50.00	2.00	101,454.56	24.41	0.5118	2,596,222
1987	537,697.52	50.00	2.00	16,130.93	24.98	0.5004	403,596
1988	125,545.20	50.00	2.00	3,766.36	25.55	0.4890	92,087
1990	396,420.01	50.00	2.00	11,892.60	26.73	0.4654	276,741
1991	1,743,028.47	50.00	2.00	52,290.85	27.32	0.4536	1,185,957
1992	315,159.78	50.00	2.00	9,454.79	27.93	0.4414	208,667
1993	2,833,085.99	50.00	2.00	84,992.58	28.53	0.4294	1,824,791
1994	1,143,445.30	50.00	2.00	34,303.36	29.15	0.4170	715,225
1995	721,676.66	50.00	2.00	21,650.30	29.77	0.4046	437,986
1996	1,252,990.60	50.00	2.00	37,589.72	30.40	0.3920	736,758
1998	969,298.16	50.00	2.00	29,078.94	31.67	0.3666	533,017
2000	66,152.67	50.00	2.00	1,984.58	32.96	0.3408	33,817
2002	2,352,303.28	50.00	2.00	70,569.10	34.27	0.3146	1,110,052
2003	2,868,696.97	50.00	2.00	86,060.91	34.93	0.3014	1,296,938
2004	1,340,392.00	50.00	2.00	40,211.76	35.60	0.2880	579,049
2005	15,038,036.73	50.00	2.00	451,141.10	36.26	0.2748	6,198,679
2006	19,820,597.59	50.00	2.00	594,617.93	36.94	0.2612	7,765,710
2007	37,373,267.36	50.00	2.00	1,121,198.02	37.61	0.2478	13,891,643
2008	3,970,439.93	50.00	2.00	119,113.20	38.29	0.2342	1,394,816
2009	27,940,409.20	50.00	2.00	838,212.28	38.98	0.2204	9,237,099
2010	15,238,086.23	50.00	2.00	457,142.59	39.66	0.2068	4,726,854
2011	22,920,321.09	50.00	2.00	687,609.63	40.35	0.1930	6,635,433
2012	9,795,069.44	50.00	2.00	293,852.08	41.04	0.1792	2,632,915
2013	16,476,600.91	50.00	2.00	494,298.03	41.74	0.1652	4,082,902
2014	18,216,261.50	50.00	2.00	546,487.84	42.43	0.1514	4,136,913
2015	22,085,719.01	50.00	2.00	662,571.57	43.13	0.1374	4,551,867
2016	60,855,511.00	50.00	2.00	1,825,665.33	43.84	0.1232	11,246,098
2017	10,085,698.16	50.00	2.00	302,570.94	44.55	0.1090	1,649,012
2018	11,002,067.32	50.00	2.00	330,062.02	45.26	0.0948	1,564,494
2019	25,279,396.01	50.00	2.00	758,381.88	45.98	0.0804	3,048,695
2020	11,922,870.01	50.00	2.00	357,686.10	46.70	0.0660	1,180,364
2021	13,242,223.14	50.00	2.00	397,266.69	47.43	0.0514	1,020,975
2022	19,402,071.32	50.00	2.00	582,062.14	48.16	0.0368	1,070,994
2023	52,699,353.41	50.00	2.00	1,580,980.60	48.89	0.0222	1,754,888
2024	70,843,482.53	50.00	2.00	2,125,304.48	49.63	0.0074	786,363
	504,990,597.19			15,149,717.91			101,194,493

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 3.00

TAMPA ELECTRIC COMPANY

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

SURVIVOR CURVE.. IOWA 55-R2
NET SALVAGE PERCENT.. -50

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	ANNUAL ACCRUAL RATE (4)	ANNUAL ACCRUAL AMOUNT (5)	EXP. (6)	ACCRUED DEPREC. FACTOR (7)	ACCRUED DEPREC. AMOUNT (8)
1983	23,897.93	55.00	1.82	652.41	22.61	0.5889	21,111
1984	5,720,340.17	55.00	1.82	156,165.29	23.23	0.5776	4,956,446
1986	1,363.21	55.00	1.82	37.22	24.51	0.5544	1,134
1991	37.34	55.00	1.82	1.02	27.85	0.4936	28
1992	56,198.41	55.00	1.82	1,534.22	28.55	0.4809	40,540
1993	2,016.27	55.00	1.82	55.04	29.25	0.4682	1,416
1995	395,619.74	55.00	1.82	10,800.42	30.68	0.4422	262,403
1996	977.64	55.00	1.82	26.69	31.41	0.4289	629
2001	3,667.99	55.00	1.82	100.14	35.17	0.3606	1,984
2003	2,437,973.43	55.00	1.82	66,556.67	36.72	0.3324	1,215,427
2004	1,464,875.31	55.00	1.82	39,991.10	37.51	0.3180	698,746
2005	2,774,208.70	55.00	1.82	75,735.90	38.31	0.3035	1,262,750
2006	24,664,407.10	55.00	1.82	673,338.31	39.11	0.2889	10,688,691
2007	25,262,167.27	55.00	1.82	689,657.17	39.92	0.2742	10,389,572
2008	3,494,650.75	55.00	1.82	95,403.97	40.73	0.2595	1,360,031
2009	5,947,808.65	55.00	1.82	162,375.18	41.55	0.2446	2,181,805
2010	3,301,061.93	55.00	1.82	90,118.99	42.38	0.2295	1,136,143
2011	3,385,997.78	55.00	1.82	92,437.74	43.21	0.2144	1,088,734
2012	7,066,567.61	55.00	1.82	192,917.30	44.05	0.1991	2,110,324
2013	3,992,720.11	55.00	1.82	109,001.26	44.89	0.1838	1,100,913
2014	8,253,203.01	55.00	1.82	225,312.44	45.75	0.1682	2,082,036
2015	9,367,415.89	55.00	1.82	255,730.45	46.60	0.1527	2,146,028
2016	17,389,839.28	55.00	1.82	474,742.61	47.46	0.1371	3,575,960
2017	4,649,159.70	55.00	1.82	126,922.06	48.33	0.1213	845,705
2018	6,646,027.24	55.00	1.82	181,436.54	49.20	0.1055	1,051,235
2019	12,047,482.00	55.00	1.82	328,896.26	50.08	0.0895	1,616,471
2020	5,192,011.84	55.00	1.82	141,741.92	50.97	0.0733	570,628
2021	5,405,677.50	55.00	1.82	147,575.00	51.85	0.0573	464,375
2022	8,129,240.51	55.00	1.82	221,928.27	52.75	0.0409	498,851
2023	12,448,866.09	55.00	1.82	339,854.04	53.65	0.0246	458,429
2024	7,781,988.07	55.00	1.82	212,448.27	54.55	0.0082	95,485
	187,307,468.47			5,113,493.90			51,924,030

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.73

TAMPA ELECTRIC COMPANY

ACCOUNT 356.01 CLEARING RIGHTS-OF-WAY

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 55-R4							
NET SALVAGE PERCENT.. 0							
1961	41,586.34	55.00	1.82	756.87	4.93	0.9104	37,859
1962	12,361.06	55.00	1.82	224.97	5.23	0.9049	11,186
1963	196,304.12	55.00	1.82	3,572.73	5.55	0.8991	176,495
1964	145,968.40	55.00	1.82	2,656.62	5.88	0.8931	130,363
1965	95,719.93	55.00	1.82	1,742.10	6.22	0.8869	84,895
1966	3,600.64	55.00	1.82	65.53	6.59	0.8802	3,169
1967	3,019.29	55.00	1.82	54.95	6.97	0.8733	2,637
1968	23,073.96	55.00	1.82	419.95	7.38	0.8658	19,978
1969	11,076.36	55.00	1.82	201.59	7.82	0.8578	9,502
1970	23,664.70	55.00	1.82	430.70	8.29	0.8493	20,098
1971	217,003.93	55.00	1.82	3,949.47	8.78	0.8404	182,361
1973	72,915.53	55.00	1.82	1,327.06	9.86	0.8207	59,844
1974	58,416.72	55.00	1.82	1,063.18	10.44	0.8102	47,328
1975	127,732.55	55.00	1.82	2,324.73	11.05	0.7991	102,070
1976	71,504.01	55.00	1.82	1,301.37	11.68	0.7876	56,319
1978	17,634.18	55.00	1.82	320.94	13.00	0.7636	13,466
1979	222.36	55.00	1.82	4.05	13.68	0.7513	167
1980	6,080.89	55.00	1.82	110.67	14.38	0.7386	4,491
1981	977.84	55.00	1.82	17.80	15.08	0.7258	710
1982	6,925.55	55.00	1.82	126.05	15.80	0.7127	4,936
1983	138,289.65	55.00	1.82	2,516.87	16.53	0.6995	96,727
1984	67,381.53	55.00	1.82	1,226.34	17.28	0.6858	46,212
1985	35,858.36	55.00	1.82	652.62	18.04	0.6720	24,097
1986	33,570.10	55.00	1.82	610.98	18.81	0.6580	22,089
1988	180,585.18	55.00	1.82	3,286.65	20.40	0.6291	113,604
1991	205,467.34	55.00	1.82	3,739.51	22.88	0.5840	119,993
1996	313,669.61	55.00	1.82	5,708.79	27.25	0.5046	158,262
	2,110,610.13			38,413.09			1,548,858

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.82

TAMPA ELECTRIC COMPANY

ACCOUNT 357.00 UNDERGROUND CONDUIT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 60-R4							
NET SALVAGE PERCENT.. 0							
1950	123,613.99	60.00	1.67	2,064.35	3.92	0.9347	115,538
1951	113,595.63	60.00	1.67	1,897.05	4.19	0.9302	105,663
1959	323,202.33	60.00	1.67	5,397.48	6.58	0.8903	287,757
1962	3,098.12	60.00	1.67	51.74	7.70	0.8717	2,701
1968	3,147.21	60.00	1.67	52.56	10.58	0.8237	2,592
1971	100,623.68	60.00	1.67	1,680.42	12.37	0.7938	79,878
1984	2,587.07	60.00	1.67	43.20	21.71	0.6382	1,651
1985	14,163.17	60.00	1.67	236.52	22.51	0.6248	8,850
1986	3,413.14	60.00	1.67	57.00	23.33	0.6112	2,086
1994	2,760,810.30	60.00	1.67	46,105.53	30.27	0.4955	1,367,982
2017	149,548.38	60.00	1.67	2,497.46	52.51	0.1248	18,668
2020	725,057.51	60.00	1.67	12,108.46	55.51	0.0748	54,256
	4,322,860.53			72,191.77			2,047,622

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.67

TAMPA ELECTRIC COMPANY

ACCOUNT 358.00 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 50-R4							
NET SALVAGE PERCENT.. -20							
1950	14,801.69	50.00	2.00	355.24	0.42	0.9916	17,613
1959	238,975.04	50.00	2.00	5,735.40	2.38	0.9524	273,120
1962	1,884.83	50.00	2.00	45.24	3.16	0.9368	2,119
1963	3,313.32	50.00	2.00	79.52	3.43	0.9314	3,703
1968	27,385.48	50.00	2.00	657.25	4.86	0.9028	29,668
1969	97,313.06	50.00	2.00	2,335.51	5.18	0.8964	104,678
1971	86,112.46	50.00	2.00	2,066.70	5.87	0.8826	91,203
1975	107,904.45	50.00	2.00	2,589.71	7.55	0.8490	109,933
1976	14,389.20	50.00	2.00	345.34	8.05	0.8390	14,487
1994	3,257,992.95	50.00	2.00	78,191.83	20.76	0.5848	2,286,329
1996	2,869,378.81	50.00	2.00	68,865.09	22.48	0.5504	1,895,167
2013	586,763.95	50.00	2.00	14,082.33	38.55	0.2290	161,243
2014	98,735.78	50.00	2.00	2,369.66	39.54	0.2092	24,787
2020	4,397,114.45	50.00	2.00	105,530.75	45.51	0.0898	473,833
2023	544,721.64	50.00	2.00	13,073.32	48.50	0.0300	19,610
	12,346,787.11			296,322.89			5,507,493

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.40

TAMPA ELECTRIC COMPANY

ACCOUNT 359.00 ROADS AND TRAILS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 65-R4							
NET SALVAGE PERCENT.. -10							
1966	3,032.88	65.00	1.54	51.38	13.06	0.7991	2,666
1968	17,560.40	65.00	1.54	297.47	14.34	0.7794	15,055
1969	34,013.71	65.00	1.54	576.19	15.00	0.7692	28,781
1970	1,976.14	65.00	1.54	33.48	15.67	0.7589	1,650
1971	109,927.57	65.00	1.54	1,862.17	16.36	0.7483	90,486
1973	24,217.42	65.00	1.54	410.24	17.76	0.7268	19,361
1974	4,229.63	65.00	1.54	71.65	18.48	0.7157	3,330
1975	558.71	65.00	1.54	9.46	19.20	0.7046	433
1976	343,786.92	65.00	1.54	5,823.75	19.94	0.6932	262,156
1977	43,650.92	65.00	1.54	739.45	20.69	0.6817	32,732
1981	4,910.52	65.00	1.54	83.18	23.81	0.6337	3,423
1982	47,166.42	65.00	1.54	799.00	24.62	0.6212	32,231
1983	5,616.07	65.00	1.54	95.14	25.44	0.6086	3,760
1984	153,406.69	65.00	1.54	2,598.71	26.27	0.5959	100,548
1985	169,169.04	65.00	1.54	2,865.72	27.12	0.5828	108,445
1986	8,644.01	65.00	1.54	146.43	27.97	0.5697	5,417
1987	64,864.38	65.00	1.54	1,098.80	28.83	0.5565	39,704
1988	12,055.06	65.00	1.54	204.21	29.70	0.5431	7,202
1989	201,612.59	65.00	1.54	3,415.32	30.58	0.5295	117,438
1990	87,853.71	65.00	1.54	1,488.24	31.47	0.5159	49,851
1991	334,536.92	65.00	1.54	5,667.06	32.37	0.5020	184,731
1992	28,256.87	65.00	1.54	478.67	33.28	0.4880	15,168
1993	117,579.13	65.00	1.54	1,991.79	34.20	0.4739	61,286
1994	23,281.90	65.00	1.54	394.40	35.12	0.4597	11,773
1995	111,007.93	65.00	1.54	1,880.47	36.05	0.4454	54,385
1996	158,824.10	65.00	1.54	2,690.48	36.99	0.4309	75,285
1997	48,830.08	65.00	1.54	827.18	37.93	0.4165	22,369
1998	40,593.70	65.00	1.54	687.66	38.88	0.4019	17,944
1999	181,578.25	65.00	1.54	3,075.94	39.83	0.3872	77,344
2000	206,619.10	65.00	1.54	3,500.13	40.79	0.3725	84,653
2001	172,667.19	65.00	1.54	2,924.98	41.75	0.3577	67,937
2002	197,112.61	65.00	1.54	3,339.09	42.72	0.3428	74,321
2003	177,355.59	65.00	1.54	3,004.40	43.69	0.3279	63,961
2004	281,145.61	65.00	1.54	4,762.61	44.66	0.3129	96,774
2005	256,763.66	65.00	1.54	4,349.58	45.64	0.2979	84,125
2006	180,404.17	65.00	1.54	3,056.05	46.62	0.2828	56,114
2007	133,414.84	65.00	1.54	2,260.05	47.60	0.2677	39,285
2008	232,912.02	65.00	1.54	3,945.53	48.58	0.2526	64,722
2009	100,883.76	65.00	1.54	1,708.97	49.57	0.2374	26,343
2010	203,894.03	65.00	1.54	3,453.96	50.56	0.2222	49,825
2011	146,325.95	65.00	1.54	2,478.76	51.55	0.2069	33,306
2012	207,083.09	65.00	1.54	3,507.99	52.54	0.1917	43,665

TAMPA ELECTRIC COMPANY

ACCOUNT 359.00 ROADS AND TRAILS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 65-R4							
NET SALVAGE PERCENT.. -10							
2013	184,533.55	65.00	1.54	3,126.00	53.53	0.1765	35,819
2014	8,544,745.28	65.00	1.54	144,747.99	54.53	0.1611	1,514,026
2015	297,056.25	65.00	1.54	5,032.13	55.52	0.1459	47,658
2016	217,851.39	65.00	1.54	3,690.40	56.52	0.1305	31,263
2017	472,875.87	65.00	1.54	8,010.52	57.51	0.1152	59,938
2018	402,703.43	65.00	1.54	6,821.80	58.51	0.0999	44,231
2019	172,707.64	65.00	1.54	2,925.67	59.51	0.0845	16,046
2020	106,234.51	65.00	1.54	1,799.61	60.51	0.0691	8,073
2021	233,137.55	65.00	1.54	3,949.35	61.50	0.0539	13,810
2022	549,196.58	65.00	1.54	9,303.39	62.50	0.0385	23,234
2023	3,418,301.07	65.00	1.54	57,906.02	63.50	0.0231	86,784
2024	487,043.82	65.00	1.54	8,250.52	64.50	0.0077	4,120
	19,965,710.23			338,219.14			4,114,987

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.69

TAMPA ELECTRIC COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 60-R3							
NET SALVAGE PERCENT.. -40							
1926	1,365.71	60.00	1.67	31.93	0.72	0.9880	1,889
1945	302.08	60.00	1.67	7.06	5.45	0.9092	384
1946	637.36	60.00	1.67	14.90	5.71	0.9048	807
1947	4,383.77	60.00	1.67	102.49	5.98	0.9003	5,526
1948	3,174.43	60.00	1.67	74.22	6.25	0.8958	3,981
1949	1,309.30	60.00	1.67	30.61	6.52	0.8913	1,634
1950	12,691.77	60.00	1.67	296.73	6.80	0.8867	15,755
1952	311.09	60.00	1.67	7.27	7.38	0.8770	382
1954	44,141.91	60.00	1.67	1,032.04	8.00	0.8667	53,559
1955	6,360.11	60.00	1.67	148.70	8.33	0.8612	7,668
1956	7,660.96	60.00	1.67	179.11	8.67	0.8555	9,176
1957	17,537.44	60.00	1.67	410.03	9.02	0.8497	20,861
1958	7,119.78	60.00	1.67	166.46	9.38	0.8437	8,409
1959	52,663.25	60.00	1.67	1,231.27	9.76	0.8373	61,735
1960	32,585.76	60.00	1.67	761.86	10.15	0.8308	37,903
1961	23,777.11	60.00	1.67	555.91	10.56	0.8240	27,429
1962	25,853.17	60.00	1.67	604.45	10.98	0.8170	29,571
1963	18,820.84	60.00	1.67	440.03	11.42	0.8097	21,334
1964	15,048.85	60.00	1.67	351.84	11.87	0.8022	16,900
1965	71,608.90	60.00	1.67	1,674.22	12.34	0.7943	79,634
1966	12,405.18	60.00	1.67	290.03	12.83	0.7862	13,654
1967	84,034.57	60.00	1.67	1,964.73	13.33	0.7778	91,510
1968	88,431.25	60.00	1.67	2,067.52	13.85	0.7692	95,226
1969	119,860.65	60.00	1.67	2,802.34	14.38	0.7603	127,587
1970	189,576.40	60.00	1.67	4,432.30	14.93	0.7512	199,366
1971	196,500.09	60.00	1.67	4,594.17	15.49	0.7418	204,078
1972	252,501.53	60.00	1.67	5,903.49	16.07	0.7322	258,824
1973	104,471.53	60.00	1.67	2,442.54	16.66	0.7223	105,648
1974	87,477.63	60.00	1.67	2,045.23	17.27	0.7122	87,219
1975	89,703.90	60.00	1.67	2,097.28	17.89	0.7018	88,140
1976	111,154.73	60.00	1.67	2,598.80	18.53	0.6912	107,558
1977	47,553.98	60.00	1.67	1,111.81	19.18	0.6803	45,293
1978	7,419.91	60.00	1.67	173.48	19.84	0.6693	6,953
1979	8,328.10	60.00	1.67	194.71	20.51	0.6582	7,674
1980	171,159.18	60.00	1.67	4,001.70	21.19	0.6468	154,995
1981	208,386.73	60.00	1.67	4,872.08	21.89	0.6352	185,305
1982	188,818.89	60.00	1.67	4,414.59	22.60	0.6233	164,775
1983	422,848.87	60.00	1.67	9,886.21	23.32	0.6113	361,900
1984	183,317.64	60.00	1.67	4,285.97	24.05	0.5992	153,774
1985	247,198.46	60.00	1.67	5,779.50	24.79	0.5868	203,089
1986	571,404.48	60.00	1.67	13,359.44	25.53	0.5745	459,581
1987	355,007.42	60.00	1.67	8,300.07	26.29	0.5618	279,235

TAMPA ELECTRIC COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 60-R3							
NET SALVAGE PERCENT.. -40							
1988	474,346.66	60.00	1.67	11,090.22	27.06	0.5490	364,583
1989	191,864.80	60.00	1.67	4,485.80	27.84	0.5360	143,975
1990	147,326.82	60.00	1.67	3,444.50	28.63	0.5228	107,838
1991	358,141.66	60.00	1.67	8,373.35	29.42	0.5097	255,548
1992	903,557.03	60.00	1.67	21,125.16	30.23	0.4962	627,645
1993	263,235.28	60.00	1.67	6,154.44	31.04	0.4827	177,878
1994	590,883.82	60.00	1.67	13,814.86	31.86	0.4690	387,974
1995	489,889.64	60.00	1.67	11,453.62	32.69	0.4552	312,176
1996	76,033.88	60.00	1.67	1,777.67	33.53	0.4412	46,961
1997	731,060.17	60.00	1.67	17,092.19	34.38	0.4270	437,028
1998	239,624.00	60.00	1.67	5,602.41	35.23	0.4128	138,494
1999	701,508.57	60.00	1.67	16,401.27	36.09	0.3985	391,372
2000	951,896.38	60.00	1.67	22,255.34	36.96	0.3840	511,739
2001	701,784.48	60.00	1.67	16,407.72	37.84	0.3693	362,866
2002	176,222.45	60.00	1.67	4,120.08	38.72	0.3547	87,501
2003	251,421.27	60.00	1.67	5,878.23	39.61	0.3398	119,617
2004	280,344.56	60.00	1.67	6,554.46	40.51	0.3248	127,490
2005	1,126,158.10	60.00	1.67	26,329.58	41.41	0.3098	488,485
2006	1,528,915.05	60.00	1.67	35,746.03	42.32	0.2947	630,736
2007	1,645,378.62	60.00	1.67	38,468.95	43.24	0.2793	643,445
2008	2,124,754.98	60.00	1.67	49,676.77	44.16	0.2640	785,309
2009	617,846.11	60.00	1.67	14,445.24	45.08	0.2487	215,096
2010	337,757.74	60.00	1.67	7,896.78	46.02	0.2330	110,177
2011	451,051.66	60.00	1.67	10,545.59	46.96	0.2173	137,238
2012	698,377.91	60.00	1.67	16,328.08	47.90	0.2017	197,179
2013	444,620.57	60.00	1.67	10,395.23	48.85	0.1858	115,673
2014	880,950.56	60.00	1.67	20,596.62	49.80	0.1700	209,666
2015	61,449.64	60.00	1.67	1,436.69	50.75	0.1542	13,263
2016	1,323,788.80	60.00	1.67	30,950.18	51.71	0.1382	256,071
2017	384,933.23	60.00	1.67	8,999.74	52.68	0.1220	65,747
2018	2,797,282.93	60.00	1.67	65,400.47	53.64	0.1060	415,117
2019	3,010,419.36	60.00	1.67	70,383.60	54.62	0.0897	377,922
2020	271,924.50	60.00	1.67	6,357.59	55.59	0.0735	27,981
2021	1,947,097.36	60.00	1.67	45,523.14	56.56	0.0573	156,278
2022	405,776.06	60.00	1.67	9,487.04	57.54	0.0410	23,292
2023	2,282,076.53	60.00	1.67	53,354.95	58.52	0.0247	78,818
	33,964,615.89			794,092.71			13,354,099

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.34

TAMPA ELECTRIC COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	ANNUAL ACCRUAL RATE (4)	ANNUAL ACCRUAL AMOUNT (5)	EXP. (6)	ACCRUED DEPREC. FACTOR (7)	ACCRUED DEPREC. AMOUNT (8)
SURVIVOR CURVE.. IOWA 45-R1							
NET SALVAGE PERCENT.. -20							
1942	903.07	45.00	2.22	24.06	2.64	0.9413	1,020
1945	260.89	45.00	2.22	6.95	3.54	0.9213	288
1946	9,558.69	45.00	2.22	254.64	3.84	0.9147	10,492
1947	30,192.90	45.00	2.22	804.34	4.13	0.9082	32,906
1948	125,634.10	45.00	2.22	3,346.89	4.43	0.9016	135,920
1949	11,328.00	45.00	2.22	301.78	4.74	0.8947	12,162
1950	24,560.45	45.00	2.22	654.29	5.04	0.8880	26,172
1951	1,481.74	45.00	2.22	39.47	5.35	0.8811	1,567
1952	3,653.54	45.00	2.22	97.33	5.67	0.8740	3,832
1953	14,452.13	45.00	2.22	385.00	5.98	0.8671	15,038
1954	42,964.77	45.00	2.22	1,144.58	6.31	0.8598	44,328
1955	20,114.38	45.00	2.22	535.85	6.64	0.8524	20,576
1956	49,594.93	45.00	2.22	1,321.21	6.97	0.8451	50,296
1957	61,740.69	45.00	2.22	1,644.77	7.31	0.8376	62,054
1958	112,211.28	45.00	2.22	2,989.31	7.65	0.8300	111,762
1959	207,954.15	45.00	2.22	5,539.90	8.00	0.8222	205,181
1960	55,331.86	45.00	2.22	1,474.04	8.36	0.8142	54,063
1961	55,508.41	45.00	2.22	1,478.74	8.72	0.8062	53,702
1962	21,205.55	45.00	2.22	564.92	9.09	0.7980	20,306
1963	44,701.13	45.00	2.22	1,190.84	9.46	0.7898	42,365
1964	149,103.85	45.00	2.22	3,972.13	9.84	0.7813	139,799
1965	182,801.83	45.00	2.22	4,869.84	10.22	0.7729	169,543
1966	130,329.00	45.00	2.22	3,471.96	10.61	0.7642	119,520
1967	369,196.31	45.00	2.22	9,835.39	11.01	0.7553	334,638
1968	287,631.21	45.00	2.22	7,662.50	11.41	0.7464	257,639
1969	655,735.95	45.00	2.22	17,468.81	11.82	0.7373	580,193
1970	743,132.63	45.00	2.22	19,797.05	12.24	0.7280	649,201
1971	403,880.97	45.00	2.22	10,759.39	12.66	0.7187	348,309
1972	1,180,422.50	45.00	2.22	31,446.46	13.09	0.7091	1,004,459
1973	274,793.99	45.00	2.22	7,320.51	13.52	0.6996	230,682
1974	375,248.81	45.00	2.22	9,996.63	13.96	0.6898	310,607
1975	1,438,002.13	45.00	2.22	38,308.38	14.41	0.6798	1,173,030
1976	1,646,495.54	45.00	2.22	43,862.64	14.87	0.6696	1,322,913
1977	890,881.33	45.00	2.22	23,733.08	15.33	0.6593	704,862
1978	314,285.18	45.00	2.22	8,372.56	15.81	0.6487	244,641
1979	257,744.96	45.00	2.22	6,866.33	16.28	0.6382	197,398
1980	792,313.39	45.00	2.22	21,107.23	16.77	0.6273	596,450
1981	2,023,439.26	45.00	2.22	53,904.42	17.26	0.6164	1,496,795
1982	1,099,734.00	45.00	2.22	29,296.91	17.77	0.6051	798,552
1983	2,896,603.19	45.00	2.22	77,165.51	18.27	0.5940	2,064,699
1984	2,040,103.90	45.00	2.22	54,348.37	18.79	0.5824	1,425,886
1985	2,295,652.71	45.00	2.22	61,156.19	19.32	0.5707	1,572,072

TAMPA ELECTRIC COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	ANNUAL ACCRUAL RATE (4)	ANNUAL ACCRUAL AMOUNT (5)	EXP. (6)	ACCRUED DEPREC. FACTOR (7)	ACCRUED DEPREC. AMOUNT (8)
SURVIVOR CURVE.. IOWA 45-R1							
NET SALVAGE PERCENT.. -20							
1986	4,690,484.16	45.00	2.22	124,954.50	19.85	0.5589	3,145,758
1987	4,289,399.99	45.00	2.22	114,269.62	20.39	0.5469	2,814,996
1988	2,860,206.09	45.00	2.22	76,195.89	20.93	0.5349	1,835,875
1989	2,259,707.41	45.00	2.22	60,198.61	21.49	0.5224	1,416,674
1990	2,435,446.01	45.00	2.22	64,880.28	22.05	0.5100	1,490,493
1991	4,418,804.66	45.00	2.22	117,716.96	22.62	0.4973	2,637,125
1992	6,361,570.79	45.00	2.22	169,472.25	23.20	0.4844	3,698,159
1993	2,572,939.77	45.00	2.22	68,543.12	23.79	0.4713	1,455,244
1994	2,761,305.41	45.00	2.22	73,561.18	24.38	0.4582	1,518,342
1995	1,339,504.03	45.00	2.22	35,684.39	24.98	0.4449	715,118
1996	856,498.66	45.00	2.22	22,817.12	25.59	0.4313	443,320
1997	3,769,820.52	45.00	2.22	100,428.02	26.20	0.4178	1,889,947
1998	3,982,072.79	45.00	2.22	106,082.42	26.82	0.4040	1,930,509
1999	4,653,447.68	45.00	2.22	123,967.85	27.45	0.3900	2,177,814
2000	5,026,436.53	45.00	2.22	133,904.27	28.09	0.3758	2,266,601
2001	4,986,785.49	45.00	2.22	132,847.97	28.73	0.3616	2,163,627
2002	5,944,371.55	45.00	2.22	158,358.06	29.37	0.3473	2,477,590
2003	3,767,347.51	45.00	2.22	100,362.14	30.02	0.3329	1,504,935
2004	2,187,935.24	45.00	2.22	58,286.59	30.68	0.3182	835,494
2005	6,753,320.65	45.00	2.22	179,908.46	31.34	0.3036	2,460,046
2006	5,382,014.15	45.00	2.22	143,376.86	32.00	0.2889	1,865,772
2007	8,491,547.28	45.00	2.22	226,214.82	32.67	0.2740	2,792,021
2008	12,120,184.86	45.00	2.22	322,881.72	33.35	0.2589	3,765,354
2009	10,054,834.06	45.00	2.22	267,860.78	34.02	0.2440	2,944,055
2010	8,414,940.21	45.00	2.22	224,174.01	34.70	0.2289	2,311,315
2011	9,243,625.27	45.00	2.22	246,250.18	35.39	0.2136	2,368,882
2012	5,627,637.61	45.00	2.22	149,920.27	36.07	0.1984	1,340,098
2013	11,211,061.16	45.00	2.22	298,662.67	36.76	0.1831	2,463,429
2014	8,321,481.84	45.00	2.22	221,684.28	37.46	0.1676	1,673,217
2015	6,231,108.05	45.00	2.22	165,996.72	38.15	0.1522	1,138,199
2016	15,479,109.55	45.00	2.22	412,363.48	38.86	0.1364	2,534,364
2017	16,463,109.50	45.00	2.22	438,577.24	39.56	0.1209	2,388,270
2018	9,687,544.30	45.00	2.22	258,076.18	40.27	0.1051	1,221,909
2019	18,898,466.53	45.00	2.22	503,455.15	40.99	0.0891	2,020,851
2020	5,180,687.74	45.00	2.22	138,013.52	41.71	0.0731	454,512
2021	13,164,023.38	45.00	2.22	350,689.58	42.43	0.0571	902,157

TAMPA ELECTRIC COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 45-R1							
NET SALVAGE PERCENT.. -20							
2022	29,701,853.43	45.00	2.22	791,257.38	43.16	0.0409	1,457,411
2023	19,340,586.62	45.00	2.22	515,233.23	43.89	0.0247	572,559
2024	13,336,625.74	45.00	2.22	355,287.71	44.63	0.0082	131,552
	323,608,731.52			8,620,936.68			89,869,512

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.66

TAMPA ELECTRIC COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

SURVIVOR CURVE.. IOWA 35-R2.5
NET SALVAGE PERCENT.. -75

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
1979	69,133.86	35.00	2.86	3,460.15	4.77	0.8637	104,495
1980	161,583.09	35.00	2.86	8,087.23	5.03	0.8563	242,133
1981	285,691.87	35.00	2.86	14,298.88	5.30	0.8486	424,252
1982	439,639.73	35.00	2.86	22,003.97	5.58	0.8406	646,709
1983	636,832.81	35.00	2.86	31,873.48	5.89	0.8317	926,905
1984	933,653.93	35.00	2.86	46,729.38	6.21	0.8226	1,343,992
1985	1,235,136.91	35.00	2.86	61,818.60	6.55	0.8129	1,756,988
1986	930,810.52	35.00	2.86	46,587.07	6.91	0.8026	1,307,321
1987	2,338,167.90	35.00	2.86	117,025.30	7.29	0.7917	3,239,514
1988	2,187,938.84	35.00	2.86	109,506.34	7.70	0.7800	2,986,537
1989	3,262,557.19	35.00	2.86	163,290.99	8.14	0.7674	4,381,622
1990	3,000,678.35	35.00	2.86	150,183.95	8.60	0.7543	3,960,918
1991	2,056,168.46	35.00	2.86	102,911.23	9.08	0.7406	2,664,789
1992	4,022,040.55	35.00	2.86	201,303.13	9.59	0.7260	5,110,003
1993	4,299,904.60	35.00	2.86	215,210.23	10.12	0.7109	5,349,103
1994	4,458,953.03	35.00	2.86	223,170.60	10.68	0.6949	5,422,109
1995	3,578,577.53	35.00	2.86	179,107.81	11.26	0.6783	4,247,798
1996	5,119,562.57	35.00	2.86	256,234.11	11.86	0.6611	5,923,308
1997	5,123,177.00	35.00	2.86	256,415.01	12.48	0.6434	5,768,710
1998	5,575,989.81	35.00	2.86	279,078.29	13.12	0.6251	6,100,105
1999	5,101,469.68	35.00	2.86	255,328.56	13.77	0.6066	5,415,197
2000	5,585,698.81	35.00	2.86	279,564.23	14.45	0.5871	5,739,278
2001	6,728,373.86	35.00	2.86	336,755.11	15.14	0.5674	6,681,292
2002	6,165,800.05	35.00	2.86	308,598.29	15.85	0.5471	5,903,723
2003	5,399,291.18	35.00	2.86	270,234.52	16.58	0.5263	4,972,788
2004	7,421,837.74	35.00	2.86	371,462.98	17.32	0.5051	6,560,867
2005	8,462,599.55	35.00	2.86	423,553.11	18.07	0.4837	7,163,527
2006	6,834,470.69	35.00	2.86	342,065.26	18.84	0.4617	5,522,201
2007	12,779,419.91	35.00	2.86	639,609.97	19.62	0.4394	9,827,406
2008	13,470,220.13	35.00	2.86	674,184.52	20.41	0.4169	9,826,593
2009	11,985,362.89	35.00	2.86	599,867.41	21.22	0.3937	8,257,825
2010	9,386,178.92	35.00	2.86	469,778.25	22.04	0.3703	6,082,314
2011	8,466,301.06	35.00	2.86	423,738.37	22.87	0.3466	5,134,790
2012	13,055,766.72	35.00	2.86	653,441.12	23.71	0.3226	7,369,948
2013	22,089,458.00	35.00	2.86	1,105,577.37	24.56	0.2983	11,530,863
2014	24,469,414.04	35.00	2.86	1,224,694.17	25.43	0.2734	11,708,676
2015	5,816,953.67	35.00	2.86	291,138.53	26.30	0.2486	2,530,360
2016	23,356,828.14	35.00	2.86	1,169,009.25	27.18	0.2234	9,132,578
2017	7,833,243.27	35.00	2.86	392,053.83	28.08	0.1977	2,710,243
2018	12,285,708.97	35.00	2.86	614,899.73	28.98	0.1720	3,697,998
2019	29,808,042.74	35.00	2.86	1,491,892.54	29.88	0.1463	7,631,083
2020	2,475,474.90	35.00	2.86	123,897.52	30.80	0.1200	519,850

TAMPA ELECTRIC COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 35-R2.5							
NET SALVAGE PERCENT.. -75							
2021	15,839,119.57	35.00	2.86	792,747.93	31.72	0.0937	2,597,497
2022	28,265,971.49	35.00	2.86	1,414,711.87	32.65	0.0671	3,321,110
2023	72,566,543.34	35.00	2.86	3,631,955.49	33.59	0.0403	5,116,486
2024	60,039,998.56	35.00	2.86	3,005,001.93	34.53	0.0134	1,411,090
	475,405,746.43			23,794,057.61			218,272,894

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 5.01

TAMPA ELECTRIC COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 50-R1.5							
NET SALVAGE PERCENT.. -30							
1943	456.95	50.00	2.00	11.88	5.37	0.8926	530
1944	3,355.03	50.00	2.00	87.23	5.62	0.8876	3,871
1945	7,582.29	50.00	2.00	197.14	5.88	0.8824	8,698
1946	17,689.48	50.00	2.00	459.93	6.14	0.8772	20,172
1947	30,806.13	50.00	2.00	800.96	6.41	0.8718	34,914
1948	44,821.45	50.00	2.00	1,165.36	6.68	0.8664	50,483
1949	63,386.36	50.00	2.00	1,648.05	6.96	0.8608	70,932
1950	85,622.44	50.00	2.00	2,226.18	7.24	0.8552	95,192
1951	82,302.26	50.00	2.00	2,139.86	7.52	0.8496	90,901
1952	91,728.98	50.00	2.00	2,384.95	7.81	0.8438	100,621
1953	150,089.76	50.00	2.00	3,902.33	8.11	0.8378	163,469
1954	176,655.60	50.00	2.00	4,593.05	8.41	0.8318	191,025
1955	228,356.29	50.00	2.00	5,937.26	8.71	0.8258	245,150
1956	259,652.00	50.00	2.00	6,750.95	9.02	0.8196	276,654
1957	291,268.04	50.00	2.00	7,572.97	9.33	0.8134	307,993
1958	418,215.38	50.00	2.00	10,873.60	9.65	0.8070	438,750
1959	713,828.95	50.00	2.00	18,559.55	9.97	0.8006	742,939
1960	613,727.95	50.00	2.00	15,956.93	10.30	0.7940	633,490
1961	652,132.16	50.00	2.00	16,955.44	10.64	0.7872	667,366
1962	519,874.63	50.00	2.00	13,516.74	10.99	0.7802	527,288
1963	476,046.88	50.00	2.00	12,377.22	11.34	0.7732	478,503
1964	691,482.30	50.00	2.00	17,978.54	11.70	0.7660	688,578
1965	809,759.52	50.00	2.00	21,053.75	12.07	0.7586	798,569
1966	825,348.53	50.00	2.00	21,459.06	12.45	0.7510	805,788
1967	1,102,744.81	50.00	2.00	28,671.37	12.84	0.7432	1,065,428
1968	1,148,345.61	50.00	2.00	29,856.99	13.24	0.7352	1,097,543
1969	1,111,652.11	50.00	2.00	28,902.95	13.65	0.7270	1,050,622
1970	1,483,434.21	50.00	2.00	38,569.29	14.07	0.7186	1,385,795
1971	2,042,519.39	50.00	2.00	53,105.50	14.49	0.7102	1,885,776
1972	1,924,527.40	50.00	2.00	50,037.71	14.93	0.7014	1,754,823
1973	1,838,037.41	50.00	2.00	47,788.97	15.38	0.6924	1,654,454
1974	2,086,643.91	50.00	2.00	54,252.74	15.84	0.6832	1,853,274
1975	2,905,509.88	50.00	2.00	75,543.26	16.31	0.6738	2,545,052
1976	2,509,735.21	50.00	2.00	65,253.12	16.79	0.6642	2,167,056
1977	2,443,052.44	50.00	2.00	63,519.36	17.28	0.6544	2,078,354
1978	2,662,200.78	50.00	2.00	69,217.22	17.78	0.6444	2,230,179
1979	2,723,844.96	50.00	2.00	70,819.97	18.29	0.6342	2,245,701
1980	3,091,374.83	50.00	2.00	80,375.75	18.81	0.6238	2,506,920
1981	3,325,910.84	50.00	2.00	86,473.68	19.35	0.6130	2,650,418
1982	4,042,870.53	50.00	2.00	105,114.63	19.89	0.6022	3,165,002
1983	4,291,395.10	50.00	2.00	111,576.27	20.44	0.5912	3,298,195
1984	4,252,988.20	50.00	2.00	110,577.69	21.00	0.5800	3,206,753

TAMPA ELECTRIC COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 50-R1.5							
NET SALVAGE PERCENT.. -30							
1985	4,199,863.91	50.00	2.00	109,196.46	21.58	0.5684	3,103,363
1986	7,577,640.44	50.00	2.00	197,018.65	22.16	0.5568	5,484,999
1987	1,143,665.95	50.00	2.00	29,735.31	22.75	0.5450	810,287
1988	4,711,417.98	50.00	2.00	122,496.87	23.35	0.5330	3,264,542
1989	4,043,491.31	50.00	2.00	105,130.77	23.96	0.5208	2,737,605
1990	4,194,658.85	50.00	2.00	109,061.13	24.58	0.5084	2,772,334
1991	4,971,991.77	50.00	2.00	129,271.79	25.21	0.4958	3,204,648
1992	4,532,753.80	50.00	2.00	117,851.60	25.84	0.4832	2,847,295
1993	5,189,226.77	50.00	2.00	134,919.90	26.49	0.4702	3,171,967
1994	4,568,849.44	50.00	2.00	118,790.09	27.14	0.4572	2,715,541
1995	6,186,051.56	50.00	2.00	160,837.34	27.80	0.4440	3,570,589
1996	2,897,224.50	50.00	2.00	75,327.84	28.47	0.4306	1,621,808
1997	4,350,506.08	50.00	2.00	113,113.16	29.14	0.4172	2,359,540
1998	4,664,787.49	50.00	2.00	121,284.47	29.83	0.4034	2,446,308
1999	4,906,406.04	50.00	2.00	127,566.56	30.52	0.3896	2,484,997
2000	6,267,597.66	50.00	2.00	162,957.54	31.22	0.3756	3,060,343
2001	6,768,446.24	50.00	2.00	175,979.60	31.92	0.3616	3,181,711
2002	5,608,106.62	50.00	2.00	145,810.77	32.63	0.3474	2,532,733
2003	6,010,247.30	50.00	2.00	156,266.43	33.35	0.3330	2,601,836
2004	5,182,840.86	50.00	2.00	134,753.86	34.07	0.3186	2,146,629
2005	6,025,330.27	50.00	2.00	156,658.59	34.80	0.3040	2,381,211
2006	5,906,853.75	50.00	2.00	153,578.20	35.53	0.2894	2,222,277
2007	11,143,686.17	50.00	2.00	289,735.84	36.27	0.2746	3,978,073
2008	9,335,889.10	50.00	2.00	242,733.12	37.02	0.2596	3,150,676
2009	4,042,287.63	50.00	2.00	105,099.48	37.77	0.2446	1,285,367
2010	5,230,203.22	50.00	2.00	135,985.28	38.52	0.2296	1,561,111
2011	3,872,367.37	50.00	2.00	100,681.55	39.28	0.2144	1,079,306
2012	5,590,156.14	50.00	2.00	145,344.06	40.05	0.1990	1,446,173
2013	621,326.93	50.00	2.00	16,154.50	40.82	0.1836	148,298
2014	2,924,810.19	50.00	2.00	76,045.06	41.59	0.1682	639,539
2015	4,016,207.41	50.00	2.00	104,421.39	42.37	0.1526	796,735
2016	6,883,293.73	50.00	2.00	178,965.64	43.15	0.1370	1,225,915
2017	7,332,823.35	50.00	2.00	190,653.41	43.94	0.1212	1,155,360
2018	7,568,088.52	50.00	2.00	196,770.30	44.73	0.1054	1,036,979
2019	15,884,872.10	50.00	2.00	413,006.67	45.53	0.0894	1,846,140
2020	4,490,536.72	50.00	2.00	116,753.95	46.33	0.0734	428,487
2021	7,556,616.24	50.00	2.00	196,472.02	47.14	0.0572	561,910

TAMPA ELECTRIC COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	ANNUAL ACCRUAL RATE (4)	ANNUAL ACCRUAL AMOUNT (5)	EXP. (6)	ACCRUED DEPREC. FACTOR (7)	ACCRUED DEPREC. AMOUNT (8)
SURVIVOR CURVE.. IOWA 50-R1.5							
NET SALVAGE PERCENT.. -30							
2022	8,175,159.67	50.00	2.00	212,554.15	47.95	0.0410	435,736
2023	15,470,565.23	50.00	2.00	402,234.70	48.77	0.0246	494,749
2024	8,144,146.61	50.00	2.00	211,747.81	49.59	0.0082	86,817
	290,431,971.90			7,551,231.26			127,363,155

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.60

TAMPA ELECTRIC COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

SURVIVOR CURVE.. IOWA 60-R4
NET SALVAGE PERCENT.. -5

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	ANNUAL ACCRUAL RATE (4)	ANNUAL ACCRUAL AMOUNT (5)	EXP. (6)	ACCRUED DEPREC. FACTOR (7)	ACCRUED DEPREC. AMOUNT (8)
1949	1,797.44	60.00	1.67	31.52	3.66	0.9390	1,772
1950	2,475.96	60.00	1.67	43.42	3.92	0.9347	2,430
1951	15,009.57	60.00	1.67	263.19	4.19	0.9302	14,660
1952	9,149.58	60.00	1.67	160.44	4.46	0.9257	8,893
1953	28,682.41	60.00	1.67	502.95	4.74	0.9210	27,737
1954	5,650.07	60.00	1.67	99.07	5.02	0.9163	5,436
1955	8,259.52	60.00	1.67	144.83	5.31	0.9115	7,905
1956	10,272.40	60.00	1.67	180.13	5.61	0.9065	9,778
1957	7,243.97	60.00	1.67	127.02	5.92	0.9013	6,856
1958	41,088.95	60.00	1.67	720.49	6.24	0.8960	38,656
1959	115,938.24	60.00	1.67	2,032.98	6.58	0.8903	108,384
1960	76,323.73	60.00	1.67	1,338.34	6.93	0.8845	70,884
1961	34,766.84	60.00	1.67	609.64	7.30	0.8783	32,064
1962	60,741.24	60.00	1.67	1,065.10	7.70	0.8717	55,594
1963	244,052.19	60.00	1.67	4,279.46	8.11	0.8648	221,617
1964	159,285.67	60.00	1.67	2,793.07	8.55	0.8575	143,417
1965	119,683.28	60.00	1.67	2,098.65	9.02	0.8497	106,776
1966	182,463.40	60.00	1.67	3,199.50	9.51	0.8415	161,220
1967	279,791.76	60.00	1.67	4,906.15	10.03	0.8328	244,670
1968	240,124.79	60.00	1.67	4,210.59	10.58	0.8237	207,673
1969	307,714.21	60.00	1.67	5,395.77	11.15	0.8142	263,058
1970	646,178.74	60.00	1.67	11,330.74	11.75	0.8042	545,619
1971	686,709.11	60.00	1.67	12,041.44	12.37	0.7938	572,387
1972	848,163.23	60.00	1.67	14,872.54	13.01	0.7832	697,469
1973	1,107,645.30	60.00	1.67	19,422.56	13.67	0.7722	898,055
1974	884,182.47	60.00	1.67	15,504.14	14.34	0.7610	706,506
1975	2,130,727.00	60.00	1.67	37,362.30	15.02	0.7497	1,677,209
1976	1,925,296.35	60.00	1.67	33,760.07	15.72	0.7380	1,491,912
1977	597,471.24	60.00	1.67	10,476.66	16.42	0.7263	455,659
1978	717,182.94	60.00	1.67	12,575.80	17.14	0.7143	537,921
1979	1,083,047.23	60.00	1.67	18,991.23	17.87	0.7022	798,507
1980	1,077,551.76	60.00	1.67	18,894.87	18.61	0.6898	780,494
1981	1,296,401.16	60.00	1.67	22,732.39	19.37	0.6772	921,778
1982	1,199,309.28	60.00	1.67	21,029.89	20.13	0.6645	836,788
1983	1,335,596.86	60.00	1.67	23,419.69	20.91	0.6515	913,648
1984	2,886,791.20	60.00	1.67	50,619.88	21.71	0.6382	1,934,377
1985	3,107,241.39	60.00	1.67	54,485.48	22.51	0.6248	2,038,573
1986	3,361,541.95	60.00	1.67	58,944.64	23.33	0.6112	2,157,197
1987	3,102,730.97	60.00	1.67	54,406.39	24.16	0.5973	1,946,022
1988	3,832,295.36	60.00	1.67	67,199.30	25.00	0.5833	2,347,267
1989	3,969,385.84	60.00	1.67	69,603.18	25.85	0.5692	2,372,218
1990	3,199,957.58	60.00	1.67	56,111.26	26.71	0.5548	1,864,204

TAMPA ELECTRIC COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 60-R4							
NET SALVAGE PERCENT.. -5							
1991	2,602,527.47	60.00	1.67	45,635.32	27.59	0.5402	1,476,098
1992	3,159,101.94	60.00	1.67	55,394.85	28.47	0.5255	1,743,113
1993	3,697,022.49	60.00	1.67	64,827.29	29.36	0.5107	1,982,356
1994	3,706,964.00	60.00	1.67	65,001.61	30.27	0.4955	1,928,641
1995	4,829,843.84	60.00	1.67	84,691.31	31.18	0.4803	2,435,915
1996	3,764,548.56	60.00	1.67	66,011.36	32.10	0.4650	1,838,041
1997	4,254,935.81	60.00	1.67	74,610.30	33.03	0.4495	2,008,223
1998	4,430,700.49	60.00	1.67	77,692.33	33.96	0.4340	2,019,070
1999	5,352,914.84	60.00	1.67	93,863.36	34.90	0.4183	2,351,249
2000	6,640,833.60	60.00	1.67	116,447.02	35.85	0.4025	2,806,582
2001	6,441,340.88	60.00	1.67	112,948.91	36.80	0.3867	2,615,207
2002	6,311,951.37	60.00	1.67	110,680.07	37.76	0.3707	2,456,634
2003	5,131,670.95	60.00	1.67	89,983.85	38.72	0.3547	1,911,052
2004	7,987,807.43	60.00	1.67	140,066.20	39.69	0.3385	2,839,066
2005	12,330,112.53	60.00	1.67	216,208.52	40.66	0.3223	4,173,083
2006	11,493,686.54	60.00	1.67	201,541.79	41.64	0.3060	3,692,921
2007	10,847,091.64	60.00	1.67	190,203.75	42.62	0.2897	3,299,181
2008	5,738,244.29	60.00	1.67	100,620.11	43.60	0.2733	1,646,856
2009	2,319,778.30	60.00	1.67	40,677.31	44.58	0.2570	625,992
2010	2,773,087.45	60.00	1.67	48,626.09	45.57	0.2405	700,274
2011	491,843.79	60.00	1.67	8,624.48	46.56	0.2240	115,682
2012	11,789,748.21	60.00	1.67	206,733.23	47.55	0.2075	2,568,691
2013	12,966,879.75	60.00	1.67	227,374.24	48.54	0.1910	2,600,508
2014	10,925,571.40	60.00	1.67	191,579.89	49.53	0.1745	2,001,838
2015	20,611,355.97	60.00	1.67	361,420.13	50.52	0.1580	3,419,424
2016	20,879,422.31	60.00	1.67	366,120.67	51.52	0.1413	3,098,433
2017	13,755,753.35	60.00	1.67	241,207.13	52.51	0.1248	1,802,987
2018	18,228,641.22	60.00	1.67	319,639.22	53.51	0.1082	2,070,382
2019	19,465,691.07	60.00	1.67	341,330.89	54.51	0.0915	1,870,166
2020	18,721,628.81	60.00	1.67	328,283.76	55.51	0.0748	1,470,986
2021	20,146,784.95	60.00	1.67	353,273.87	56.50	0.0583	1,233,920
2022	39,866,135.43	60.00	1.67	699,052.68	57.50	0.0417	1,744,283
2023	57,645,610.22	60.00	1.67	1,010,815.78	58.50	0.0250	1,513,197
2024	21,702,940.36	60.00	1.67	380,561.06	59.50	0.0083	189,825
	441,958,093.44			7,749,735.14			98,483,166

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.75

TAMPA ELECTRIC COMPANY

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 35-R1.5							
NET SALVAGE PERCENT.. -15							
1989	237,315.43	35.00	2.86	7,805.30	11.02	0.6851	186,983
1990	572,158.84	35.00	2.86	18,818.30	11.49	0.6717	441,974
1991	893,134.73	35.00	2.86	29,375.20	11.97	0.6580	675,835
1992	1,152,465.65	35.00	2.86	37,904.60	12.47	0.6437	853,132
1993	1,200,393.40	35.00	2.86	39,480.94	12.99	0.6289	868,111
1994	1,826,545.88	35.00	2.86	60,075.09	13.52	0.6137	1,289,115
1995	1,930,257.59	35.00	2.86	63,486.17	14.06	0.5983	1,328,082
1996	2,746,990.60	35.00	2.86	90,348.52	14.62	0.5823	1,839,477
1997	3,222,334.77	35.00	2.86	105,982.59	15.19	0.5660	2,097,418
1998	3,781,087.85	35.00	2.86	124,359.98	15.78	0.5491	2,387,799
1999	4,666,850.80	35.00	2.86	153,492.72	16.37	0.5323	2,856,736
2000	5,826,503.96	35.00	2.86	191,633.72	16.99	0.5146	3,447,866
2001	6,826,470.47	35.00	2.86	224,522.61	17.61	0.4969	3,900,570
2002	6,693,128.71	35.00	2.86	220,137.00	18.25	0.4786	3,683,600
2003	7,090,843.06	35.00	2.86	233,217.83	18.90	0.4600	3,751,056
2004	6,499,220.23	35.00	2.86	213,759.35	19.56	0.4411	3,297,126
2005	8,955,417.81	35.00	2.86	294,543.69	20.23	0.4220	4,346,064
2006	10,215,082.14	35.00	2.86	335,974.05	20.91	0.4026	4,729,128
2007	11,303,143.87	35.00	2.86	371,760.40	21.61	0.3826	4,972,880
2008	8,980,864.19	35.00	2.86	295,380.62	22.31	0.3626	3,744,621
2009	8,367,182.76	35.00	2.86	275,196.64	23.02	0.3423	3,293,603
2010	11,397,154.71	35.00	2.86	374,852.42	23.74	0.3217	4,216,565
2011	8,173,007.13	35.00	2.86	268,810.20	24.47	0.3009	2,827,771
2012	11,868,495.71	35.00	2.86	390,354.82	25.21	0.2797	3,817,697
2013	4,847,505.96	35.00	2.86	159,434.47	25.95	0.2586	1,441,433
2014	8,650,665.13	35.00	2.86	284,520.38	26.70	0.2371	2,359,132
2015	10,862,547.19	35.00	2.86	357,269.18	27.46	0.2154	2,691,136
2016	10,072,883.23	35.00	2.86	331,297.13	28.22	0.1937	2,243,901
2017	15,528,596.57	35.00	2.86	510,735.54	29.00	0.1714	3,061,377
2018	24,498,054.20	35.00	2.86	805,741.00	29.78	0.1491	4,201,686
2019	21,281,204.06	35.00	2.86	699,938.80	30.56	0.1269	3,104,694
2020	27,439,959.38	35.00	2.86	902,500.26	31.35	0.1043	3,290,970
2021	29,086,313.00	35.00	2.86	956,648.83	32.15	0.0814	2,723,773
2022	33,899,477.16	35.00	2.86	1,114,953.80	32.96	0.0583	2,272,401
2023	179,961,299.35	35.00	2.86	5,918,927.14	33.77	0.0351	7,272,416
2024	241,854,685.97	35.00	2.86	7,954,600.62	34.59	0.0117	3,256,936
	742,409,241.49			24,417,839.91			102,773,064

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 3.29

TAMPA ELECTRIC COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 30-S2							
NET SALVAGE PERCENT.. -20							
1990	26,043.02	30.00	3.33	1,040.68	5.97	0.8010	25,033
1991	132,161.26	30.00	3.33	5,281.16	6.31	0.7897	125,237
1992	353,489.42	30.00	3.33	14,125.44	6.66	0.7780	330,018
1993	775,070.76	30.00	3.33	30,971.83	7.03	0.7657	712,138
1994	1,589,240.29	30.00	3.33	63,506.04	7.41	0.7530	1,436,038
1995	2,091,854.03	30.00	3.33	83,590.49	7.80	0.7400	1,857,566
1996	4,850,041.65	30.00	3.33	193,807.66	8.22	0.7260	4,225,356
1997	6,311,476.11	30.00	3.33	252,206.59	8.65	0.7117	5,390,026
1998	8,950,121.14	30.00	3.33	357,646.84	9.10	0.6967	7,482,337
1999	11,004,956.06	30.00	3.33	439,758.04	9.57	0.6810	8,993,250
2000	15,863,206.35	30.00	3.33	633,893.73	10.06	0.6647	12,652,557
2001	14,294,235.73	30.00	3.33	571,197.66	10.58	0.6473	11,103,705
2002	14,862,733.20	30.00	3.33	593,914.82	11.12	0.6293	11,224,277
2003	16,567,731.35	30.00	3.33	662,046.54	11.68	0.6107	12,140,900
2004	13,398,610.95	30.00	3.33	535,408.49	12.27	0.5910	9,502,295
2005	16,032,248.18	30.00	3.33	640,648.64	12.89	0.5703	10,972,407
2006	18,997,754.59	30.00	3.33	759,150.27	13.54	0.5487	12,508,198
2007	36,958,616.38	30.00	3.33	1,476,866.31	14.22	0.5260	23,328,279
2008	25,765,860.43	30.00	3.33	1,029,603.78	14.92	0.5027	15,542,070
2009	29,138,790.50	30.00	3.33	1,164,386.07	15.66	0.4780	16,714,010
2010	32,252,140.10	30.00	3.33	1,288,795.52	16.43	0.4523	17,506,333
2011	33,856,017.28	30.00	3.33	1,352,886.45	17.23	0.4257	17,293,789
2012	27,884,198.72	30.00	3.33	1,114,252.58	18.05	0.3983	13,328,535
2013	45,283,181.78	30.00	3.33	1,809,515.94	18.91	0.3697	20,087,801
2014	44,685,267.12	30.00	3.33	1,785,623.27	19.79	0.3403	18,249,284
2015	38,332,141.53	30.00	3.33	1,531,752.38	20.70	0.3100	14,259,557
2016	43,212,904.18	30.00	3.33	1,726,787.65	21.63	0.2790	14,467,680
2017	51,353,333.91	30.00	3.33	2,052,079.22	22.58	0.2473	15,241,464
2018	44,838,797.29	30.00	3.33	1,791,758.34	23.54	0.2153	11,586,166
2019	50,388,593.30	30.00	3.33	2,013,528.19	24.52	0.1827	11,045,381
2020	48,902,417.68	30.00	3.33	1,954,140.61	25.51	0.1497	8,783,070
2021	58,293,222.74	30.00	3.33	2,329,397.18	26.50	0.1167	8,161,284
2022	71,591,499.87	30.00	3.33	2,860,796.33	27.50	0.0833	7,158,864
2023	102,853,829.48	30.00	3.33	4,110,039.03	28.50	0.0500	6,171,230
2024	63,447,590.11	30.00	3.33	2,535,365.70	29.50	0.0167	1,269,206
	995,139,376.49			39,765,769.47			350,875,341

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 4.00

TAMPA ELECTRIC COMPANY

ACCOUNT 369.00 SERVICES - OVERHEAD

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

SURVIVOR CURVE.. IOWA 45-R3
NET SALVAGE PERCENT.. -30

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
1958	2,678.81	45.00	2.22	77.31	2.32	0.9484	3,303
1959	6,069.23	45.00	2.22	175.16	2.57	0.9429	7,439
1960	10,640.85	45.00	2.22	307.09	2.83	0.9371	12,963
1961	15,883.00	45.00	2.22	458.38	3.09	0.9313	19,230
1962	28,119.69	45.00	2.22	811.53	3.35	0.9256	33,834
1963	43,088.52	45.00	2.22	1,243.53	3.60	0.9200	51,534
1964	69,926.34	45.00	2.22	2,018.07	3.86	0.9142	83,106
1965	99,644.79	45.00	2.22	2,875.75	4.12	0.9084	117,678
1966	134,502.47	45.00	2.22	3,881.74	4.38	0.9027	157,835
1967	202,906.45	45.00	2.22	5,855.88	4.65	0.8967	236,522
1968	277,292.00	45.00	2.22	8,002.65	4.92	0.8907	321,068
1969	352,774.57	45.00	2.22	10,181.07	5.21	0.8842	405,509
1970	467,017.07	45.00	2.22	13,478.11	5.50	0.8778	532,920
1971	564,994.94	45.00	2.22	16,305.75	5.80	0.8711	639,825
1972	809,474.82	45.00	2.22	23,361.44	6.12	0.8640	909,202
1973	859,077.74	45.00	2.22	24,792.98	6.46	0.8564	956,473
1974	952,462.46	45.00	2.22	27,488.07	6.81	0.8487	1,050,824
1975	635,419.60	45.00	2.22	18,338.21	7.18	0.8404	694,242
1976	725,697.84	45.00	2.22	20,943.64	7.56	0.8320	784,915
1977	711,959.36	45.00	2.22	20,547.15	7.97	0.8229	761,624
1978	864,800.51	45.00	2.22	24,958.14	8.40	0.8133	914,379
1979	1,055,307.11	45.00	2.22	30,456.16	8.85	0.8033	1,102,088
1980	1,144,013.37	45.00	2.22	33,016.23	9.32	0.7929	1,179,200
1981	1,279,527.73	45.00	2.22	36,927.17	9.81	0.7820	1,300,768
1982	1,581,283.87	45.00	2.22	45,635.85	10.32	0.7707	1,584,242
1983	1,768,947.26	45.00	2.22	51,051.82	10.85	0.7589	1,745,167
1984	2,010,093.64	45.00	2.22	58,011.30	11.41	0.7464	1,950,539
1985	2,189,182.77	45.00	2.22	63,179.81	11.98	0.7338	2,088,292
1986	1,957,183.80	45.00	2.22	56,484.32	12.57	0.7207	1,833,629
1987	2,024,111.36	45.00	2.22	58,415.85	13.19	0.7069	1,860,071
1988	1,647,439.74	45.00	2.22	47,545.11	13.82	0.6929	1,483,943
1990	1,764,413.69	45.00	2.22	50,920.98	15.13	0.6638	1,522,537
1991	1,762,517.69	45.00	2.22	50,866.26	15.81	0.6487	1,486,280
1992	1,844,961.77	45.00	2.22	53,245.60	16.51	0.6331	1,518,483
1993	2,097,694.02	45.00	2.22	60,539.45	17.22	0.6173	1,683,460
1994	2,096,293.24	45.00	2.22	60,499.02	17.94	0.6013	1,638,733
1995	1,977,730.42	45.00	2.22	57,077.30	18.68	0.5849	1,503,781
1996	2,477,310.21	45.00	2.22	71,495.17	19.44	0.5680	1,829,246
1997	2,310,943.04	45.00	2.22	66,693.82	20.20	0.5511	1,655,659
1998	2,638,347.51	45.00	2.22	76,142.71	20.98	0.5338	1,830,786
1999	2,407,919.85	45.00	2.22	69,492.57	21.77	0.5162	1,615,921
2000	2,589,843.49	45.00	2.22	74,742.88	22.57	0.4984	1,678,146

TAMPA ELECTRIC COMPANY

ACCOUNT 369.00 SERVICES - OVERHEAD

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 45-R3							
NET SALVAGE PERCENT.. -30							
2001	2,599,595.55	45.00	2.22	75,024.33	23.38	0.4804	1,623,635
2002	2,470,806.48	45.00	2.22	71,307.48	24.21	0.4620	1,483,966
2003	2,439,996.29	45.00	2.22	70,418.29	25.04	0.4436	1,406,970
2004	2,027,135.49	45.00	2.22	58,503.13	25.89	0.4247	1,119,123
2005	2,402,233.69	45.00	2.22	69,328.46	26.74	0.4058	1,267,212
2006	2,159,001.55	45.00	2.22	62,308.78	27.61	0.3864	1,084,622
2007	1,859,977.15	45.00	2.22	53,678.94	28.49	0.3669	887,129
2008	1,940,346.85	45.00	2.22	55,998.41	29.37	0.3473	876,123
2009	1,597,258.39	45.00	2.22	46,096.88	30.27	0.3273	679,680
2010	1,235,860.28	45.00	2.22	35,666.93	31.17	0.3073	493,762
2011	2,727,945.77	45.00	2.22	78,728.51	32.08	0.2871	1,018,187
2012	1,644,257.83	45.00	2.22	47,453.28	33.00	0.2667	570,017
2014	229,170.18	45.00	2.22	6,613.85	34.86	0.2253	67,131
2015	484,090.41	45.00	2.22	13,970.85	35.81	0.2042	128,519
2016	885,606.93	45.00	2.22	25,558.62	36.75	0.1833	211,066
2018	567,926.37	45.00	2.22	16,390.36	38.67	0.1407	103,857
2019	326,466.34	45.00	2.22	9,421.82	39.63	0.1193	50,644
2020	920,721.73	45.00	2.22	26,572.03	40.60	0.0978	117,037
2021	643,854.45	45.00	2.22	18,581.64	41.57	0.0762	63,797
2022	1,610,947.06	45.00	2.22	46,491.93	42.55	0.0544	114,010
2023	3,872,696.07	45.00	2.22	111,766.01	43.53	0.0327	164,477
2024	1,669,499.97	45.00	2.22	48,181.77	44.51	0.0109	23,635
	84,774,891.47			2,446,603.33			56,339,995

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.89

TAMPA ELECTRIC COMPANY

ACCOUNT 369.02 SERVICES - UNDERGROUND

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 45-R3							
NET SALVAGE PERCENT.. -20							
1967	3,912.76	45.00	2.22	104.24	4.65	0.8967	4,210
1968	69,190.68	45.00	2.22	1,843.24	4.92	0.8907	73,951
1969	53,134.49	45.00	2.22	1,415.50	5.21	0.8842	56,379
1970	78,847.57	45.00	2.22	2,100.50	5.50	0.8778	83,053
1971	22,570.02	45.00	2.22	601.27	5.80	0.8711	23,593
1973	185,341.17	45.00	2.22	4,937.49	6.46	0.8564	190,480
1974	356,960.89	45.00	2.22	9,509.44	6.81	0.8487	363,530
1975	316,964.82	45.00	2.22	8,443.94	7.18	0.8404	319,668
1976	386,961.19	45.00	2.22	10,308.65	7.56	0.8320	386,342
1977	614,145.22	45.00	2.22	16,360.83	7.97	0.8229	606,449
1978	721,834.26	45.00	2.22	19,229.66	8.40	0.8133	704,507
1979	955,370.26	45.00	2.22	25,451.06	8.85	0.8033	920,973
1980	1,175,606.52	45.00	2.22	31,318.16	9.32	0.7929	1,118,552
1981	1,375,355.83	45.00	2.22	36,639.48	9.81	0.7820	1,290,634
1982	1,308,338.12	45.00	2.22	34,854.13	10.32	0.7707	1,209,956
1983	1,838,290.34	45.00	2.22	48,972.05	10.85	0.7589	1,674,072
1984	2,290,746.57	45.00	2.22	61,025.49	11.41	0.7464	2,051,886
1985	2,363,328.70	45.00	2.22	62,959.08	11.98	0.7338	2,080,996
1986	2,633,709.16	45.00	2.22	70,162.01	12.57	0.7207	2,277,642
1987	2,262,682.63	45.00	2.22	60,277.87	13.19	0.7069	1,919,361
1988	2,405,172.32	45.00	2.22	64,073.79	13.82	0.6929	1,999,824
1989	2,448,284.00	45.00	2.22	65,222.29	14.46	0.6787	1,993,892
1990	2,346,316.24	45.00	2.22	62,505.86	15.13	0.6638	1,868,925
1991	2,058,391.62	45.00	2.22	54,835.55	15.81	0.6487	1,602,260
1992	2,340,715.97	45.00	2.22	62,356.67	16.51	0.6331	1,778,317
1993	2,547,033.31	45.00	2.22	67,852.97	17.22	0.6173	1,886,832
1994	2,477,849.98	45.00	2.22	66,009.92	17.94	0.6013	1,788,007
1995	3,306,241.44	45.00	2.22	88,078.27	18.68	0.5849	2,320,545
1996	3,313,828.12	45.00	2.22	88,280.38	19.44	0.5680	2,258,705
1997	3,629,483.60	45.00	2.22	96,689.44	20.20	0.5511	2,400,294
1998	4,177,716.46	45.00	2.22	111,294.37	20.98	0.5338	2,675,978
1999	4,091,778.76	45.00	2.22	109,004.99	21.77	0.5162	2,534,710
2000	4,195,080.76	45.00	2.22	111,756.95	22.57	0.4984	2,509,195
2001	4,223,998.09	45.00	2.22	112,527.31	23.38	0.4804	2,435,253
2002	3,948,133.66	45.00	2.22	105,178.28	24.21	0.4620	2,188,845
2003	5,307,721.07	45.00	2.22	141,397.69	25.04	0.4436	2,825,151
2004	4,754,589.58	45.00	2.22	126,662.27	25.89	0.4247	2,422,958
2005	5,862,811.91	45.00	2.22	156,185.31	26.74	0.4058	2,854,814
2006	7,750,672.13	45.00	2.22	206,477.91	27.61	0.3864	3,594,204
2007	5,222,080.35	45.00	2.22	139,116.22	28.49	0.3669	2,299,115
2008	5,358,128.55	45.00	2.22	142,740.54	29.37	0.3473	2,233,247
2009	4,910,894.05	45.00	2.22	130,826.22	30.27	0.3273	1,928,980

TAMPA ELECTRIC COMPANY

ACCOUNT 369.02 SERVICES - UNDERGROUND

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

SURVIVOR CURVE.. IOWA 45-R3
NET SALVAGE PERCENT.. -20

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
2010	798,885.80	45.00	2.22	21,282.32	31.17	0.3073	294,626
2011	2,658,275.28	45.00	2.22	70,816.45	32.08	0.2871	915,861
2012	1,015,866.97	45.00	2.22	27,062.70	33.00	0.2667	325,081
2013	451,151.29	45.00	2.22	12,018.67	33.93	0.2460	133,180
2014	2,310,265.84	45.00	2.22	61,545.48	34.86	0.2253	624,687
2015	2,387,928.82	45.00	2.22	63,614.42	35.81	0.2042	585,195
2017	2,785,856.94	45.00	2.22	74,215.23	37.71	0.1620	541,571
2018	3,423,012.86	45.00	2.22	91,189.06	38.67	0.1407	577,818
2019	3,244,033.09	45.00	2.22	86,421.04	39.63	0.1193	464,533
2020	3,697,967.62	45.00	2.22	98,513.86	40.60	0.0978	433,905
2021	4,211,258.81	45.00	2.22	112,187.93	41.57	0.0762	385,179
2022	6,365,353.37	45.00	2.22	169,573.01	42.55	0.0544	415,836
2023	10,486,533.89	45.00	2.22	279,361.26	43.53	0.0327	411,114
2024	3,338,226.77	45.00	2.22	88,930.36	44.51	0.0109	43,624
	152,864,830.52			4,072,319.08			73,908,495

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.66

TAMPA ELECTRIC COMPANY

ACCOUNT 370.00 METERS - ANALOG AND AMR

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 20-R2							
NET SALVAGE PERCENT.. -30							
2013	2,083,804.31	20.00	5.00	135,447.28	10.60	0.4700	1,273,204
2014	1,671,501.49	20.00	5.00	108,647.60	11.32	0.4340	943,061
2015	3,548,615.13	20.00	5.00	230,659.98	12.06	0.3970	1,831,440
2016	3,069,149.57	20.00	5.00	199,494.72	12.82	0.3590	1,432,372
2017	1,578,652.45	20.00	5.00	102,612.41	13.60	0.3200	656,719
2018	1,203,526.68	20.00	5.00	78,229.23	14.40	0.2800	438,084
2020	364,759.68	20.00	5.00	23,709.38	16.06	0.1970	93,415
2021	412,352.36	20.00	5.00	26,802.90	16.91	0.1545	82,821
2022	4,718,274.17	20.00	5.00	306,687.82	17.77	0.1115	683,914
2023	110,446.62	20.00	5.00	7,179.03	18.65	0.0675	9,692
	18,761,082.46			1,219,470.35			7,444,722

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 6.50

TAMPA ELECTRIC COMPANY

ACCOUNT 370.01 METERS - AMI

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	ANNUAL ACCRUAL RATE (4)	ANNUAL ACCRUAL AMOUNT (5)	EXP. (6)	ACCRUED DEPREC. FACTOR (7)	ACCRUED DEPREC. AMOUNT (8)
SURVIVOR CURVE.. IOWA 15-R2							
NET SALVAGE PERCENT.. -30							
2018	4,651,996.77	15.00	6.67	403,374.64	9.52	0.3653	2,209,368
2019	36,782,928.96	15.00	6.67	3,189,447.77	10.30	0.3133	14,982,754
2020	37,821,466.03	15.00	6.67	3,279,499.32	11.11	0.2593	12,750,713
2021	11,587,328.52	15.00	6.67	1,004,737.26	11.94	0.2040	3,072,960
2022	2,000,130.17	15.00	6.67	173,431.29	12.79	0.1473	383,083
2023	8,766,194.05	15.00	6.67	760,116.69	13.66	0.0893	1,018,009
2024	13,591,575.68	15.00	6.67	1,178,525.53	14.55	0.0300	530,071
	115,201,620.18			9,989,132.50			34,946,958

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 8.67

TAMPA ELECTRIC COMPANY

ACCOUNT 370.10 EV CHARGERS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 10-R2.5							
NET SALVAGE PERCENT.. 0							
2023	4,029,761.42	10.00	10.00	402,976.14	8.60	0.1400	564,167
2024	3,217,576.66	10.00	10.00	321,757.67	9.53	0.0470	151,226
	7,247,338.08			724,733.81			715,393

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 10.00

TAMPA ELECTRIC COMPANY

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 27-L1							
NET SALVAGE PERCENT.. -10							
1978	2,707.91	27.00	3.70	110.21	7.43	0.7248	2,159
1979	32,689.86	27.00	3.70	1,330.48	7.66	0.7163	25,757
1980	62,290.76	27.00	3.70	2,535.23	7.89	0.7078	48,497
1981	75,869.93	27.00	3.70	3,087.91	8.13	0.6989	58,327
1982	124,362.57	27.00	3.70	5,061.56	8.37	0.6900	94,391
1983	230,022.61	27.00	3.70	9,361.92	8.61	0.6811	172,338
1984	357,668.43	27.00	3.70	14,557.11	8.86	0.6719	264,329
1985	399,878.01	27.00	3.70	16,275.04	9.11	0.6626	291,451
1986	412,354.43	27.00	3.70	16,782.83	9.37	0.6530	296,176
1987	578,887.14	27.00	3.70	23,560.71	9.63	0.6433	409,657
1988	1,020,732.39	27.00	3.70	41,543.81	9.89	0.6337	711,522
1989	1,193,029.20	27.00	3.70	48,556.29	10.16	0.6237	818,502
1990	930,654.48	27.00	3.70	37,877.64	10.43	0.6137	628,257
1991	913,878.30	27.00	3.70	37,194.85	10.71	0.6033	606,507
1992	1,115,275.26	27.00	3.70	45,391.70	10.99	0.5930	727,445
1993	1,559,583.81	27.00	3.70	63,475.06	11.28	0.5822	998,823
1994	1,766,963.06	27.00	3.70	71,915.40	11.58	0.5711	1,110,043
1995	1,904,958.58	27.00	3.70	77,531.81	11.87	0.5604	1,174,230
1996	2,332,895.30	27.00	3.70	94,948.84	12.18	0.5489	1,408,553
1997	2,554,049.45	27.00	3.70	103,949.81	12.49	0.5374	1,509,829
1998	3,221,765.15	27.00	3.70	131,125.84	12.80	0.5259	1,863,865
1999	3,890,135.13	27.00	3.70	158,328.50	13.12	0.5141	2,199,782
2000	4,184,605.53	27.00	3.70	170,313.45	13.45	0.5019	2,310,049
2001	4,255,909.92	27.00	3.70	173,215.53	13.78	0.4896	2,292,203
2002	4,196,087.27	27.00	3.70	170,780.75	14.12	0.4770	2,201,872
2003	3,614,811.34	27.00	3.70	147,122.82	14.47	0.4641	1,845,278
2004	3,436,854.65	27.00	3.70	139,879.98	14.83	0.4507	1,704,041
2005	8,372,365.15	27.00	3.70	340,755.26	15.19	0.4374	4,028,372
2006	5,594,226.74	27.00	3.70	227,685.03	15.56	0.4237	2,607,301
2007	6,842,697.36	27.00	3.70	278,497.78	15.93	0.4100	3,086,057
2008	4,363,185.85	27.00	3.70	177,581.66	16.32	0.3956	1,898,492
2009	4,049,403.26	27.00	3.70	164,810.71	16.71	0.3811	1,697,595
2010	3,977,497.55	27.00	3.70	161,884.15	17.11	0.3663	1,602,653
2011	4,936,879.99	27.00	3.70	200,931.02	17.54	0.3504	1,902,708
2012	4,858,701.87	27.00	3.70	197,749.17	18.00	0.3333	1,781,506
2013	4,881,018.70	27.00	3.70	198,657.46	18.48	0.3156	1,694,280
2014	7,488,817.58	27.00	3.70	304,794.88	19.01	0.2959	2,437,782
2015	12,474,169.95	27.00	3.70	507,698.72	19.57	0.2752	3,776,044
2016	15,364,576.89	27.00	3.70	625,338.28	20.18	0.2526	4,269,032
2017	18,179,604.35	27.00	3.70	739,909.90	20.83	0.2285	4,569,844
2018	26,540,219.29	27.00	3.70	1,080,186.93	21.52	0.2030	5,925,263
2019	38,675,371.08	27.00	3.70	1,574,087.60	22.26	0.1756	7,468,833

TAMPA ELECTRIC COMPANY

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	ANNUAL ACCRUAL RATE (4)	ANNUAL ACCRUAL AMOUNT (5)	EXP. (6)	ACCRUED DEPREC. FACTOR (7)	ACCRUED DEPREC. AMOUNT (8)
SURVIVOR CURVE.. IOWA 27-L1							
NET SALVAGE PERCENT.. -10							
2020	44,398,007.67	27.00	3.70	1,806,998.91	23.04	0.1467	7,163,041
2021	41,777,736.81	27.00	3.70	1,700,353.89	23.86	0.1163	5,344,626
2022	49,501,760.41	27.00	3.70	2,014,721.65	24.72	0.0844	4,597,922
2023	22,725,638.61	27.00	3.70	924,933.49	25.61	0.0515	1,286,907
2024	18,730,436.67	27.00	3.70	762,328.77	26.53	0.0174	358,707
	388,101,236.25			15,795,720.34			93,270,848

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 4.07

TAMPA ELECTRIC COMPANY

ACCOUNT 373.02 STREET LIGHTING AND SIGNAL SYSTEMS - LS2

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 27-L1							
NET SALVAGE PERCENT.. -10							
2021	869,501.90	27.00	3.70	35,388.73	23.86	0.1163	111,235
2022	3,159,214.55	27.00	3.70	128,580.03	24.72	0.0844	293,440
2023	7,753,787.71	27.00	3.70	315,579.16	25.61	0.0515	439,081
2024	7,441,422.09	27.00	3.70	302,865.88	26.53	0.0174	142,511
	19,223,926.25			782,413.80			986,267

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 4.07

TAMPA ELECTRIC COMPANY

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

SURVIVOR CURVE.. IOWA 60-R2
NET SALVAGE PERCENT.. -10

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
1954	253,267.80	60.00	1.67	4,652.53	12.14	0.7977	222,227
1955	271,491.75	60.00	1.67	4,987.30	12.52	0.7913	236,324
1956	7,571.75	60.00	1.67	139.09	12.91	0.7848	6,537
1957	14,015.71	60.00	1.67	257.47	13.31	0.7782	11,997
1958	344,501.21	60.00	1.67	6,328.49	13.71	0.7715	292,361
1959	15,448.85	60.00	1.67	283.80	14.13	0.7645	12,992
1960	23,909.30	60.00	1.67	439.21	14.56	0.7573	19,918
1961	147,272.21	60.00	1.67	2,705.39	14.99	0.7502	121,527
1962	38,094.16	60.00	1.67	699.79	15.44	0.7427	31,121
1963	23,943.95	60.00	1.67	439.85	15.90	0.7350	19,359
1964	179,643.21	60.00	1.67	3,300.05	16.36	0.7273	143,726
1965	95,216.89	60.00	1.67	1,749.13	16.84	0.7193	75,342
1966	71,385.05	60.00	1.67	1,311.34	17.32	0.7113	55,856
1967	67,139.89	60.00	1.67	1,233.36	17.82	0.7030	51,919
1969	245,105.93	60.00	1.67	4,502.60	18.84	0.6860	184,957
1970	608,873.19	60.00	1.67	11,185.00	19.36	0.6773	453,649
1971	62,308.56	60.00	1.67	1,144.61	19.90	0.6683	45,807
1972	101,434.78	60.00	1.67	1,863.36	20.44	0.6593	73,567
1973	173,095.44	60.00	1.67	3,179.76	21.00	0.6500	123,763
1974	244,692.80	60.00	1.67	4,495.01	21.56	0.6407	172,444
1975	611,916.51	60.00	1.67	11,240.91	22.14	0.6310	424,731
1976	91,429.91	60.00	1.67	1,679.57	22.72	0.6213	62,489
1977	109,215.40	60.00	1.67	2,006.29	23.31	0.6115	73,464
1978	204,019.30	60.00	1.67	3,747.83	23.92	0.6013	134,951
1979	135,921.99	60.00	1.67	2,496.89	24.53	0.5912	88,388
1980	246,110.34	60.00	1.67	4,521.05	25.15	0.5808	157,243
1981	146,295.02	60.00	1.67	2,687.44	25.78	0.5703	91,780
1982	644,674.35	60.00	1.67	11,842.67	26.41	0.5598	396,999
1983	234,413.69	60.00	1.67	4,306.18	27.06	0.5490	141,562
1984	224,491.30	60.00	1.67	4,123.91	27.71	0.5382	132,896
1985	967,570.30	60.00	1.67	17,774.27	28.38	0.5270	560,901
1986	4,853,954.70	60.00	1.67	89,167.15	29.05	0.5158	2,754,197
1987	570,528.31	60.00	1.67	10,480.61	29.73	0.5045	316,615
1988	14,426,945.81	60.00	1.67	265,022.99	30.42	0.4930	7,823,733
1989	504,395.22	60.00	1.67	9,265.74	31.11	0.4815	267,153
1990	808,933.70	60.00	1.67	14,860.11	31.81	0.4698	418,067
1991	1,645,474.16	60.00	1.67	30,227.36	32.52	0.4580	828,990
1992	1,913,815.07	60.00	1.67	35,156.78	33.24	0.4460	938,918
1993	1,515,143.61	60.00	1.67	27,833.19	33.97	0.4338	723,046
1994	1,729,952.20	60.00	1.67	31,779.22	34.70	0.4217	802,416
1995	2,438,865.82	60.00	1.67	44,801.97	35.44	0.4093	1,098,131
1996	1,809,207.57	60.00	1.67	33,235.14	36.19	0.3968	789,743

TAMPA ELECTRIC COMPANY

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 60-R2							
NET SALVAGE PERCENT.. -10							
1997	4,695,591.20	60.00	1.67	86,258.01	36.94	0.3843	1,985,122
1998	2,426,582.80	60.00	1.67	44,576.33	37.70	0.3717	992,077
1999	1,076,614.44	60.00	1.67	19,777.41	38.47	0.3588	424,954
2000	1,828,695.86	60.00	1.67	33,593.14	39.25	0.3458	695,660
2001	1,941,883.92	60.00	1.67	35,672.41	40.03	0.3328	710,949
2002	2,276,190.48	60.00	1.67	41,813.62	40.81	0.3198	800,793
2003	485,412.72	60.00	1.67	8,917.03	41.61	0.3065	163,657
2004	1,127,981.61	60.00	1.67	20,721.02	42.41	0.2932	363,759
2005	1,587,279.33	60.00	1.67	29,158.32	43.21	0.2798	488,585
2006	3,209,804.90	60.00	1.67	58,964.12	44.02	0.2663	940,354
2007	2,089,988.80	60.00	1.67	38,393.09	44.84	0.2527	580,885
2008	1,942,242.09	60.00	1.67	35,678.99	45.67	0.2388	510,252
2009	1,747,548.25	60.00	1.67	32,102.46	46.49	0.2252	432,845
2010	1,474,662.10	60.00	1.67	27,089.54	47.33	0.2112	342,545
2011	1,994,983.88	60.00	1.67	36,647.85	48.17	0.1972	432,686
2012	3,110,949.58	60.00	1.67	57,148.14	49.01	0.1832	626,816
2013	5,085,315.80	60.00	1.67	93,417.25	49.87	0.1688	944,409
2014	7,564,178.76	60.00	1.67	138,953.96	50.72	0.1547	1,286,947
2015	5,292,848.33	60.00	1.67	97,229.62	51.58	0.1403	817,020
2016	6,304,615.57	60.00	1.67	115,815.79	52.45	0.1258	872,641
2017	9,822,378.06	60.00	1.67	180,437.08	53.32	0.1113	1,202,878
2018	1,262,990.89	60.00	1.67	23,201.14	54.20	0.0967	134,303
2019	3,741,369.82	60.00	1.67	68,728.96	55.08	0.0820	337,472
2020	5,240,649.95	60.00	1.67	96,270.74	55.96	0.0673	388,138
2021	11,645,623.00	60.00	1.67	213,930.09	56.85	0.0525	672,535
2022	4,835,682.99	60.00	1.67	88,831.50	57.75	0.0375	199,472
2023	14,436,443.41	60.00	1.67	265,197.47	58.64	0.0227	360,002
2024	39,129,148.27	60.00	1.67	718,802.45	59.55	0.0075	322,815
	186,199,343.52			3,420,481.94			39,412,377

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.84

TAMPA ELECTRIC COMPANY

ACCOUNT 392.02 LIGHT TRUCKS - ENERGY DELIVERY

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	ANNUAL ACCRUAL RATE (4)	ANNUAL ACCRUAL AMOUNT (5)	EXP. (6)	ACCRUED DEPREC. FACTOR (7)	ACCRUED DEPREC. AMOUNT (8)
SURVIVOR CURVE.. IOWA 11-R1.5							
NET SALVAGE PERCENT.. +20							
2008	908.45	11.00	9.09	66.06	1.56	0.8582	624
2009	3,057.88	11.00	9.09	222.37	1.85	0.8318	2,035
2011	6,826.47	11.00	9.09	496.42	2.51	0.7718	4,215
2012	9,133.99	11.00	9.09	664.22	2.88	0.7382	5,394
2013	25,331.96	11.00	9.09	1,842.14	3.31	0.6991	14,167
2014	202.02	11.00	9.09	14.69	3.78	0.6564	106
2015	392,952.18	11.00	9.09	28,575.48	4.29	0.6100	191,761
2016	5,888,547.39	11.00	9.09	428,215.17	4.86	0.5582	2,629,496
2017	1,621,954.61	11.00	9.09	117,948.54	5.46	0.5036	653,505
2018	627,764.89	11.00	9.09	45,651.06	6.11	0.4446	223,258
2019	1,392,635.49	11.00	9.09	101,272.45	6.79	0.3827	426,403
2020	1,500,127.78	11.00	9.09	109,089.29	7.50	0.3182	381,849
2021	3,107,034.36	11.00	9.09	225,943.54	8.24	0.2509	623,669
2022	5,864,268.97	11.00	9.09	426,449.64	9.00	0.1818	852,993
2023	11,488,301.58	11.00	9.09	835,429.29	9.79	0.1100	1,010,971
2024	150,000.00	11.00	9.09	10,908.00	10.59	0.0373	4,472
	32,079,048.02			2,332,788.36			7,024,918

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 7.27

TAMPA ELECTRIC COMPANY

ACCOUNT 392.03 HEAVY TRUCKS - ENERGY DELIVERY

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 16-L2							
NET SALVAGE PERCENT.. +20							
1992	3,010.44	16.00	6.25	150.52	2.38	0.8513	2,050
1994	69,019.52	16.00	6.25	3,450.98	2.79	0.8256	45,587
1996	54,566.29	16.00	6.25	2,728.31	3.21	0.7994	34,895
1997	69,069.49	16.00	6.25	3,453.47	3.43	0.7856	43,410
1998	105,568.12	16.00	6.25	5,278.41	3.66	0.7713	65,136
1999	38,914.38	16.00	6.25	1,945.72	3.89	0.7569	23,563
2000	294,709.97	16.00	6.25	14,735.50	4.13	0.7419	174,912
2001	183,806.57	16.00	6.25	9,190.33	4.37	0.7269	106,884
2002	19,064.25	16.00	6.25	953.21	4.62	0.7113	10,848
2008	2,317,785.87	16.00	6.25	115,889.29	6.11	0.6181	1,146,136
2009	31,882.89	16.00	6.25	1,594.14	6.35	0.6031	15,383
2011	4,538.71	16.00	6.25	226.94	6.85	0.5719	2,076
2012	510,964.49	16.00	6.25	25,548.22	7.14	0.5538	226,357
2013	3,039,055.57	16.00	6.25	151,952.78	7.46	0.5338	1,297,677
2014	1,726,151.61	16.00	6.25	86,307.58	7.84	0.5100	704,270
2015	6,603,712.19	16.00	6.25	330,185.61	8.29	0.4819	2,545,757
2016	20,066,512.34	16.00	6.25	1,003,325.62	8.81	0.4494	7,213,991
2017	7,387,378.57	16.00	6.25	369,368.93	9.43	0.4106	2,426,724
2018	1,501,786.91	16.00	6.25	75,089.35	10.14	0.3663	440,024
2019	5,088,165.90	16.00	6.25	254,408.30	10.92	0.3175	1,292,394
2020	810,576.92	16.00	6.25	40,528.85	11.76	0.2650	171,842
2021	9,725,796.54	16.00	6.25	486,289.83	12.64	0.2100	1,633,934
2022	16,186,508.80	16.00	6.25	809,325.44	13.56	0.1525	1,974,754
2023	717,112.54	16.00	6.25	35,855.63	14.51	0.0931	53,422
	76,555,658.88			3,827,782.96			21,652,026

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 5.00

TAMPA ELECTRIC COMPANY

ACCOUNT 392.12 LIGHT TRUCKS - ENERGY SUPPLY

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	ANNUAL ACCRUAL RATE (4)	ANNUAL ACCRUAL AMOUNT (5)	EXP. (6)	ACCRUED DEPREC. FACTOR (7)	ACCRUED DEPREC. AMOUNT (8)
SURVIVOR CURVE.. IOWA 11-R1.5							
NET SALVAGE PERCENT.. +20							
1993	5,979.53	11.00				1.0000	4,784
1994	8,208.03	11.00				1.0000	6,566
1998	14,507.97	11.00				1.0000	11,606
1999	13,879.60	11.00				1.0000	11,104
2000	13,541.89	11.00				1.0000	10,834
2002	22,159.75	11.00				1.0000	17,728
2005	60,964.83	11.00	9.09	4,433.36	0.82	0.9255	45,136
2006	52,120.69	11.00	9.09	3,790.22	1.05	0.9046	37,717
2007	181,751.34	11.00	9.09	13,216.96	1.29	0.8827	128,350
2008	53,215.51	11.00	9.09	3,869.83	1.56	0.8582	36,535
2009	110,027.19	11.00	9.09	8,001.18	1.85	0.8318	73,218
2010	79,584.35	11.00	9.09	5,787.37	2.16	0.8036	51,166
2011	40,318.58	11.00	9.09	2,931.97	2.51	0.7718	24,895
2012	79,971.11	11.00	9.09	5,815.50	2.88	0.7382	47,226
2013	126,110.21	11.00	9.09	9,170.73	3.31	0.6991	70,530
2014	107,595.12	11.00	9.09	7,824.32	3.78	0.6564	56,497
2015	560,159.92	11.00	9.09	40,734.83	4.29	0.6100	273,358
2016	44,035.03	11.00	9.09	3,202.23	4.86	0.5582	19,664
2017	206,603.21	11.00	9.09	15,024.19	5.46	0.5036	83,243
2018	349,256.14	11.00	9.09	25,397.91	6.11	0.4446	124,209
2019	543,429.89	11.00	9.09	39,518.22	6.79	0.3827	166,390
2020	52,829.91	11.00	9.09	3,841.79	7.50	0.3182	13,448
2021	194,915.34	11.00	9.09	14,174.24	8.24	0.2509	39,125
2022	1,197,312.94	11.00	9.09	87,068.60	9.00	0.1818	174,156
2023	1,210,082.66	11.00	9.09	87,997.21	9.79	0.1100	106,487
	5,328,560.74			381,800.66			1,633,972

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 7.17

TAMPA ELECTRIC COMPANY

ACCOUNT 392.13 HEAVY TRUCKS - ENERGY SUPPLY

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 16-L2							
NET SALVAGE PERCENT.. +20							
1986	19,710.24	16.00	6.25	985.51	1.26	0.9213	14,526
1991	33,054.33	16.00	6.25	1,652.72	2.18	0.8638	22,841
1994	2,343.00	16.00	6.25	117.15	2.79	0.8256	1,548
1997	4,670.49	16.00	6.25	233.52	3.43	0.7856	2,935
1998	6,122.55	16.00	6.25	306.13	3.66	0.7713	3,778
2000	2,148.49	16.00	6.25	107.42	4.13	0.7419	1,275
2001	74,109.43	16.00	6.25	3,705.47	4.37	0.7269	43,095
2002	29,712.05	16.00	6.25	1,485.60	4.62	0.7113	16,906
2008	43,709.18	16.00	6.25	2,185.46	6.11	0.6181	21,614
2013	189,293.42	16.00	6.25	9,464.67	7.46	0.5338	80,828
2014	112,428.07	16.00	6.25	5,621.40	7.84	0.5100	45,871
2015	49,870.00	16.00	6.25	2,493.50	8.29	0.4819	19,225
2016	93,406.80	16.00	6.25	4,670.34	8.81	0.4494	33,580
2018	78,734.53	16.00	6.25	3,936.73	10.14	0.3663	23,069
2019	2,426.28	16.00	6.25	121.31	10.92	0.3175	616
2022	291,325.77	16.00	6.25	14,566.29	13.56	0.1525	35,542
2023	22,790.64	16.00	6.25	1,139.53	14.51	0.0931	1,698
	1,055,855.27			52,792.75			368,947

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 5.00

TAMPA ELECTRIC COMPANY

ACCOUNT 397.25 COMMUNICATION EQUIPMENT- FIBER

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 25-S2							
NET SALVAGE PERCENT.. -5							
1988	16,122.44	25.00	4.00	677.14	2.77	0.8892	15,053
1989	301,803.94	25.00	4.00	12,675.77	3.02	0.8792	278,613
1990	183,038.85	25.00	4.00	7,687.63	3.28	0.8688	166,975
1991	376,355.24	25.00	4.00	15,806.92	3.55	0.8580	339,058
1992	1,331,717.51	25.00	4.00	55,932.14	3.83	0.8468	1,184,083
1993	324,510.89	25.00	4.00	13,629.46	4.12	0.8352	284,583
1994	641,450.75	25.00	4.00	26,940.93	4.42	0.8232	554,444
1995	225,009.40	25.00	4.00	9,450.39	4.73	0.8108	191,560
1996	192,466.23	25.00	4.00	8,083.58	5.06	0.7976	161,187
1997	1,482,086.26	25.00	4.00	62,247.62	5.40	0.7840	1,220,053
1998	459,805.53	25.00	4.00	19,311.83	5.76	0.7696	371,560
1999	1,682,938.35	25.00	4.00	70,683.41	6.14	0.7544	1,333,089
2000	700,019.67	25.00	4.00	29,400.83	6.54	0.7384	542,739
2001	669,625.39	25.00	4.00	28,124.27	6.95	0.7220	507,643
2002	745,515.85	25.00	4.00	31,311.67	7.39	0.7044	551,398
2003	338,196.57	25.00	4.00	14,204.26	7.86	0.6856	243,461
2004	225,517.20	25.00	4.00	9,471.72	8.34	0.6664	157,799
2005	3,160,740.59	25.00	4.00	132,751.10	8.86	0.6456	2,142,603
2006	2,622,560.60	25.00	4.00	110,147.55	9.40	0.6240	1,718,302
2007	1,422,247.89	25.00	4.00	59,734.41	9.98	0.6008	897,211
2008	614,978.31	25.00	4.00	25,829.09	10.59	0.5764	372,197
2009	263,718.69	25.00	4.00	11,076.18	11.23	0.5508	152,519
2010	470,848.51	25.00	4.00	19,775.64	11.90	0.5240	259,061
2011	271,577.33	25.00	4.00	11,406.25	12.62	0.4952	141,209
2012	698,316.13	25.00	4.00	29,329.28	13.37	0.4652	341,099
2013	414,166.44	25.00	4.00	17,394.99	14.15	0.4340	188,736
2014	1,171,321.24	25.00	4.00	49,195.49	14.97	0.4012	493,431
2015	1,735,624.40	25.00	4.00	72,896.22	15.83	0.3668	668,458
2016	1,135,904.61	25.00	4.00	47,707.99	16.72	0.3312	395,022
2017	862,864.00	25.00	4.00	36,240.29	17.63	0.2948	267,091
2018	571,763.67	25.00	4.00	24,014.07	18.58	0.2568	154,170
2019	2,395,285.62	25.00	4.00	100,602.00	19.54	0.2184	549,287
2020	3,508,466.91	25.00	4.00	147,355.61	20.52	0.1792	660,153
2021	3,760,511.78	25.00	4.00	157,941.49	21.51	0.1396	551,216
2022	3,416,457.18	25.00	4.00	143,491.20	22.50	0.1000	358,728
2023	3,787,800.71	25.00	4.00	159,087.63	23.50	0.0600	238,631
2024	2,215,910.51	25.00	4.00	93,068.24	24.50	0.0200	46,534
	44,397,245.19			1,864,684.29			18,698,956

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 4.20

5. Please identify TECO's proposed reserve transfer and/or capital recovery schedule, if any, for the current 2023 Study.

A. Please see Excel file "(BS 119) #5_TECO-Staff No. 1-Q5-Reserve Transfers.xlsx" for the reserve adjustment schedule that was proposed in the Depreciation Study. All reserve adjustments were offsetting amounts transferred between accounts located within the same generation facility unit. Tampa Electric has not proposed any capital recovery schedules for the 2023 study.

6. Bates Stamped Page 19, second paragraph, reads “[t]he depreciation study results in an increase in annual depreciation expense of approximately $33.8 million as of December 31, 2024, when compared with the current approved depreciation rates.”

a. Please explain how this amount of incremental depreciation expense increase was derived and include supporting calculations.

b. Please explain the difference between this $33.8 million increase in annual depreciation expense and the $40.7 million total increase in annual depreciation expense shown on Bates Stamped Pages 5, 20 and 75.

A. a. The cited change in expense is calculated by taking the difference of the company’s proposed depreciation expense (based on proposed parameters from the Depreciation Study and the projected plant and reserve balances as of December 31, 2024) less the “existing” depreciation expense (computed by multiplying the company’s currently-approved depreciation rates against the projected plant and reserve balances as of December 31, 2024). As noted in the response to part b, e the annual increase should be $40.7 million and not $33.8 million.

b. The $33.8 million figure was a typographical error in the depreciation study report. The correct increase in annual depreciation expense is $40.7 million, as presented on Bates Stamped Pages 5, 20 and 75.

7. Part VIII Net Salvage Statistics of the 2023 Study, Bates Stamped Pages 203-237, used “Regular Retirements” for each and every accounts’ statistical analyses. Please explain why. Please also identify the total amount of “non-regular” retirements, if any, incurred in each plant accounts during the study period as well as expected to be incurred in the projection years.

A. The phrase “regular retirements” in this context refers to retirements that are not abnormal or atypical to the extent they should be removed from the net salvage analysis. Net salvage analysis is typically performed on “regular retirements,” as these transactions are most reflective of the future net salvage experience for a given account.

For the current study, the final retirements of the company’s steam generation facilities were excluded from the statistical analyses. Because the interim survivor curve estimates only apply to interim retirements, and because the final retirement is estimated with a capital recovery date, the final retirements of steam facilities should be excluded from the statistical life analysis of interim retirements. All other retirements were considered “Regular Retirements” and included in the study.

Please see Excel files named “(BS 122) TECO - 2022 - Excluded Transactions - Service Life Data.xlsx” and “(BS 123) TECO - 2022 - Excluded Transactions - Net Salvage Data.xlsx” for service life and net salvage retirement transactions that were excluded from the Depreciation Study. No retirements in the projection years were excluded from the development of plant and reserve balances.

Following questions are pertaining to the production plant accounts:

8. Life category stratification was conventionally used in TECO's prior depreciation studies (e.g., Docket Nos. 20110131-EI, and 20200264-EI) to determine the curve shape, average service life, future net salvage, and average remaining life for production plants. However, this method was not used in the 2023 Study as indicated on Bates Stamped Pages 85-118, 205-214, 387-416. Please explain why this conventional method was not used, and provide a "pros and cons" comparison between the 2023 Study method and the life category stratification method.

A. For generation facilities in the current study, the life span method was used. For final retirements, estimated capital recovery dates were determined for each generating plant or unit. For interim retirements, interim survivor curves were estimated. This is the most common and conventional approach for life span property in the industry and has been approved by the Florida Public Service Commission ("FPSC") for Florida Power and Light and Duke Energy Florida in prior depreciation studies. Further, where appropriate, accounts were subdivided into groupings with relatively homogeneous life characteristics, such as for components of combined cycle plants with contractual service agreements.

In previous depreciation studies, each generating location contained separate service life estimates within each production plant account, depending on an asset's designation as long-, medium- or short-lived. In the current depreciation study, the retirement rate method was used for both mass property plant accounts and the interim retirements for production plant accounts. The depreciation rates were calculated separately for each account within each generating location, although, for the purposes of interim life and net salvage analyses, all assets within each production plant account were studied together.

The two methodologies are not dissimilar, in that survivor curves were used to estimate interim retirements. The primary difference is that in the prior study, most accounts had separate subcategories with different service life estimates, whereas in the current study more accounts are studied and depreciation is determined at the account level. The pros and cons, overall, are similar for both approaches since both the previous study and current study have some degree of stratification and use survivor curves to estimate interim retirements. For the current study, the depreciable groups are aligned with the overall life expectations of the assets in each grouping and has the advantage of a somewhat more streamlined presentation. The prior study also included survivor curves with relatively tight dispersion patterns. In Mr. Allis's experience, the survivor curve types recommended in the current depreciation study better align with both the expected experience for each account and with the approach and estimates used for other electric utilities.

9. Please respond to the following questions regarding the Big Bend (BB) steam production plant accounts:

a. Bates Stamped Pages 386, second paragraph, reads "[t]he recommended capital recovery date for [Big Bend] Unit 4 is December 2040, which is five years shorter than the current life span adopted in Order No. PSC-2021-0423-S-EI." Please provide details (e.g., the cumulative present value of revenue requirements analysis result, management decision, etc.) to support this shorter life span recommendation.

b. TECO's 2024 ADSR (Bates Stamped Pages 711-712) indicates that BB Common, BB Unit 4, BB Unit 3 & 4 FGD, and BB Unit 4 SCR include a similar set of sub-accounts but each of these sub-accounts has used a different existing depreciation rate as shown in Table C below.

i) Please explain why BB Unit 3 & 4 FGD, and BB Unit 4 SCR-related subaccounts were not separately analyzed/discussed in the 2023 Study (Bates Stamped Pages 66, 70, 76 and 386-396).

ii) Please identify BB Unit 3 & 4 FGD and BB Unit 4 SCR's probable retirement date, respectively.

iii) Please identify, with explanation, TECO's proposed new depreciating rate, if any, for each of the sub-accounts that are associated with the BB Unit 3 & 4 FGD and BB Unit 4 SCR.

iv) Please provide the respective BB Unit 3 & 4 FCG and BB Unit 4 SCR-related annual depreciation expense as of December 31, 2024.

Table C: Existing Depreciation Rates and 2024 Ending Balance of Big Bend Steam Plant

Account/ Sub-account Number	Account/ Sub-account Description	Depreciation Rate (%)	Plant Balance As of 12/31/2024
	BIG BEND COMMON		
31140	Structures and Improvements	3.2	252,807,168
31240	Boiler Plant Equipment	4.6	221,765,537
31449	Turbogenerator Units	3.1	30,672,598
31540	Accessory Electric Equipment	3.5	43,865,595
31640	Misc. Power Plant Equipment	3.3	26,457,683
	BIG BEND UNIT 4		
31144	Structures and Improvements	1.9	55,629,687
31244	Boiler Plant Equipment	3.3	313,955,052
31444	Turbogenerator Units	3.2	123,751,287
31544	Accessory Electric Equipment	2.9	52,384,699
31644	Misc. Power Plant Equipment	1.8	5,865,812
	BIG BEND UNIT 3 & 4 FGD		
31145	Structures and Improvements	2.1	32,003,860
31245	Boiler Plant Equipment	3.1	197,744,467
31545	Accessory Electric Equipment	2.4	27,738,075
31645	Misc. Power Plant Equipment	0.6	1,694,848
	BIG BEND UNIT 4 SCR		
31154	Structures and Improvements	2.8	16,995,428
31254	Boiler Plant Equipment	3.6	39,977,125
31554	Accessory Electric Equipment	2.8	17,055,693
31654	Misc. Power Plant Equipment	2.4	687,934

Data Source: Bates Stamped Pages 710-711.

c. Referring to Bates Stamped Page 387, please explain why 75-R1.5 is the most appropriate life estimate for Account 31100 – Structure Improvements, and identify the “similar utilities in the state of Florida.”

d. Bates Stamped Page 389, Account 31200 – Boiler Plant Equipment, Discussion section reads “[t]he 40-L0 is a reasonable fit of the overall band of data.” Recommendation section of this same page reads “[t]he recommended survivor curve is 40-L1 for this account.” Please explain what TECO’s new curve recommendation was based on and how it was developed.

e. Referring to Bates Stamped Page 690, please explain the cause of the negative $68,345 plant addition in 2023 that was booked to Account 31140 – Structures and Improvements (BB Common).

A. a. Big Bend Unit 4 has experienced reduced Equivalent Availability Factor (EAF) due to higher wear and tear caused by coal combustion. The higher wear and tear are resulting in reduced estimates of its operating life.

The company also believes the shorter life span for Big Bend Unit 4 is consistent with the company's goals of improving reliability and reducing fuel costs, especially since fuel cost projections show that natural gas will remain more economic than coal. Tampa Electric also recognizes that retirement of assets before they are fully depreciated impacts rates. The company's proposed reduction in life span balances these considerations.

b. i) In prior studies, there have been separate depreciable groups for common plant and various environmental equipment such as Flue Gas Desulfurization ("FGD") utilized by multiple units. Because only Big Bend Unit 4 remains in service and all assets at the plant will be subject to the same retirement date, we have combined each of these depreciable groups with Big Bend Unit 4 for the study.

ii) All surviving Big Bend Unit 4 steam assets at the Big Bend facility have a probable retirement date of December 2040.

iii) All of these depreciable groups (Big Bend 3&4 FGD and Big Bend 4 SCR) will receive the same depreciation rate that is proposed for Big Bend Unit 4 in the Depreciation Study:

311	3.49
312	5.38
314	4.66
315	2.80
316	1.92

iv) See the table below for the annual depreciation expense for each of these depreciable groups:

BIG BEND UNIT 3 & 4 FGD		PROPOSED DEPR. RATE	12-31-2024 PLANT BALANCE	ANNUAL DEPR. EXPENSE
311	STRUCTURES AND IMPROVEMENTS	3.49	32,003,860	1,116,935
312	BOILER PLANT EQUIPMENT	5.38	198,104,420	10,658,018
314	TURBOGENERATOR UNITS	4.66	-	-
315	ACCESSORY ELECTRIC EQUIPMENT	2.80	28,098,019	786,745
316	MISCELLANEOUS POWER PLANT EQUIPMENT	1.92	1,694,848	32,541
TOTAL BIG BEND UNIT 3 & 4 FGD			***259,901,147***	***12,594,239***
BIG BEND UNIT 4 SCR				
311	STRUCTURES AND IMPROVEMENTS	3.49	16,995,428	593,140
312	BOILER PLANT EQUIPMENT	5.38	39,977,125	2,150,769
314	TURBOGENERATOR UNITS	4.66	-	-
315	ACCESSORY ELECTRIC EQUIPMENT	2.80	17,055,693	477,559
316	MISCELLANEOUS POWER PLANT EQUIPMENT	1.92	687,934	13,208
TOTAL BIG BEND UNIT 4 SCR			***74,716,180***	***3,234,676***

c. Florida Power and Light and Duke Energy Florida are the referenced similar utilities in the state of Florida. Account 311 is a life span account, so the proposed 75-R1.5 survivor curve does not reflect a forecasted 75-year life for assets. Rather, this estimate projects retirement patterns consistent with the 75-R1.5 curve through the life span date, which, for steam assets, is age 60.

The 75-R1.5 considers both the statistical analyses and industry expectations for these types of assets. The historic analysis and the currently approved estimates suggest a survivor curve with a shorter life for interim retirements than the proposed 75-R1.5 (perhaps around 60-years); however, this is somewhat shorter than typically used for this account. The 75-R1.5 survivor curve considers both the statistical analysis and the typical life expectancies of assets in this account, while also remaining within the range of reasonability for these types of assets.

d. The reference to a 40-L1 curve is a typographical error. The 40-L0 interim survivor curve is recommended for Boiler Plant Equipment. This estimate was based on the statistical analysis, expectations for the assets studied and consideration of interim survivor curves for other utilities.

e. The negative $68,345 plant addition is the result of the timing of processing in-service, completion and true-up entries. In 2022, an estimated amount was posted to 106 resulting in an addition to 31140 Account. In 2023, upon completion and transfer to 101, the addition amount was trued-up, resulting in a credit to 31140 Account.

10. Referring to Bates Stamped Pages 693-694, please explain the causes of the negative plant additions, in the amount of $614,223 and $4,383, in 2023 that was booked respectively to Accounts 34181 and 34182– Structures and Improvements (Polk Unit 1 and Unit 1), as well as the negative plant additions, in the amount of $61,008 that was booked in 2023 to Account 34385 – Prime Movers (Polk Unit 5).

A. The negative $614,223 plant addition is the result of the timing of processing in-service, completion and true-up entries. In 2022, an estimated amount was posted to 106 resulting in an addition to Account 34181. Account In 2023, upon completion and transfer to 101, the addition amount was trued-up, resulting in a credit to Account 34181. Since the annual status report only reflects addition activity in 2022, the credit was reflected as a “negative addition”.

The negative $4,383 plant addition is the result of the timing of processing in-service, completion and true-up entries. In 2022, an estimated amount was posted to 106 resulting in an addition to Account 34182. In 2023, upon completion and transfer to 101, the addition amount was trued-up, resulting in a credit to Account 34182. Since the annual status report only reflects addition activity in 2022, the credit was reflected as a “negative addition”.

The cause of the negative $61,008 is the result of the timing of processing in-service, completion and true-up entries. In 2022, an estimated amount was posted to 106 resulting in an addition to Account 34385. In 2023, upon completion and transfer to 101, the addition amount was trued-up, resulting in a credit to Account 34385. Since the annual status report only reflects addition activity in 2022, the credit was reflected as a “negative addition”.

11. Referring to Bates Stamped Page 703, Account 34283 – Fuel Holders, Producers and Accessories (Polk Unit 3), please explain why there are negative $2,306 COR and Gross Salvage amounts recorded with no retirement activity incurred in the account.

A. This item can be explained by considering the timing associated with cost of removal and retirement postings. It is normal for the company to incur cost of removal charges both during the construction phase of a project as well as after the in-service date. When a project is placed in service, the company executes the retirement transaction. Since the Annual Status Report reflects activity for a specific year, cost of removal charges (activity) can occur in a year other than the year the retirement transactions posted.

Given the timing, at any point in time the cost of removal may not specifically be related to the retirements processed during the same time period. It is important to note that the cumulative balances associated with all assets involved are correct as of 12/31/23.

12. Bates Stamped Page 400, second paragraph, reads "[solar] facilities have an anticipated operational lifespan of around 30 years, aligning with the terms of the associated land leases and industry standards for solar asset longevity."

a. Please identify each solar facility's term (years) of the associated land leases.

b. Bates Stamped Page 74 shows that TECO changed the survivor curve of solar facilities from the existing SQ to S3, please explain the reason behind this change.

c. Bates Stamped Page 74 shows that TECO reduced the anticipated operational life span of solar facilities from 35 years to 30 years. Please provide a detailed explanation to justify this proposed life span decrease. Please also specify the "industry standards for solar asset longevity" (Bates Stamped Page 400), and the solar life span currently used by the other Florida power companies.

A. a. Tampa Electric has two solar facilities with an associated land lease:

- Little Manatee River has a lifespan of 30 years.
- The new Bullfrog Site has a lifespan of 35 years.

b. The S3 survivor curve was chosen to replace the existing SQ curve for solar facilities to more accurately reflect the retirement dispersion pattern expected for these assets. Unlike a 30-SQ curve, which assumes all retirements occur at age 30, the 30-S3 curve anticipates a distribution of retirements throughout the full life of the account (both before and after age 30). This is a reasonable expectation, given that not all assets should be expected to have the same 30-year service life.

c. A 30-year life for solar assets was proposed and adopted in Duke Energy Florida's most recent depreciation study (Docket No. 20210016-EI). Florida Power and Light proposed 30 years in its most recent depreciation study (Docket No. 20210015-EI), although a longer life span was adopted in a settlement. The 30-year life span expectation is also consistent with estimates for other utilities.

13. Referring to Bates Stamped Page 400, second paragraph, please explain why S3 is the recommended survivor curve for solar account 341, 343 and 345. Please also identify the “similar facilities” in Florida that use an average service life (ASL) of 30 years for solar installations.

A. Please see Tampa Electric’s response to Data Request No. 12(b) for why the S3 was chosen over the SQ curve. Given the lack of historical retirement experience of solar assets, the statistical data does not support one Iowa Curve over another. The 30-S3 expects few retirements prior to age 10 and a max life of around 50 years for the account. These characteristics appear reasonable for solar assets but will continue to be re-evaluated in future depreciation studies as more data becomes available.

Please see Tampa Electric’s response to Data Request No. 12(b), Duke Energy Florida’s facilities currently use a 30-year life and FPL’s facilities have had 30-year lives in prior depreciation studies.

14. Bates Stamped Page 400, third paragraph, reads "Tampa Electric plans to expand its energy storage capacity. Future installations will include larger energy storage systems, with the anticipation of creating new energy storage accounts in both transmission and distribution sectors."

a. Please identify when TECO will file its petition to seek the Commission's approval of these new storage accounts.

b. Bates Stamped Pages 70, 74-75 and 78 show that both Accounts 351 – Energy Storage Equipment (Transmission) and 363 – Energy Storage Equipment (Distribution) have an estimated plant balance of zero as of 12/31/2024. Please clarify whether these two accounts are the anticipated "new energy storage accounts" discussed on Bates Stamped Page 400.

A. a. Please refer to approval Order No. PSC-2020-0116-PAA-EI. The company has an approved Depreciation rate of 10 percent for these energy storage accounts 348, 351 and 363.

b. No, the majority of the energy storage capacity expansion will be included in the production account 348. As the utilization of energy storage continues to grow, the company does anticipate using energy storage equipment in accounts 351 and 363 to regulate transmission and distribution lines in the future.

15. Please refer to Bates Stamped Pages 69 and 74. It appears that different sets of annual deprecation rates have been proposed for the same set of MacDill Air Force Base plant accounts as indicated in Table D below. Please explain why and make any corresponding corrections, if applicable.

Table D: Difference in Proposed Depreciation Rates			
		Annual Depreciation Rate for Plant as of 12/31/2024	
		Per Bates Stamped Page 69	Per Bates Stamped Page 69
MACDILL AIR FORCE BASE			
341.00	STRUCTURES AND IMPROVEMENTS	3.60	2.20
342.00	FUEL HOLDERS	3.76	2.06
343.00	PRIME MOVERS	3.92	2.08
345.00	ACCESSORY ELECTRIC EQUIPMENT	3.45	1.89
346.00	MISCELLANEOUS POWER PLANT EQUIPMENT	3.78	2.94
348.00	ENERGY STORAGE EQUIPMENT	10.00	10.00

A. The rates presented in Table 2 for MacDill Air Force Base were incorrect. Please refer to the rates below, by account, for the correct depreciation rates for MacDill Air Force Base, as presented in Table 1 on Bates Stamped Page 69.

341.00	3.60
342.00	3.76
343.00	3.92
345.00	3.45
346.00	3.78
348.00	10.00

16. Referring to Bates Stamped Page 405, please explain in detail why 50-R3 is the most appropriate life estimate for Account 341 – Structures and Improvements, and identify the "similar utilities in the state of Florida."

A. The 50-R3 is an interim survivor curve and only applies to interim retirements. This estimate is a good fit of the available historical data. The 50-year life represents somewhat of an increase over the currently approved estimates for this account (20-years for short-lived assets, 30-years for medium-lived assets, and 40-50 years for long-lived assets); however, an increase in life is supported by the industry expectations for these types of assets, as most interim survivor curve estimates for this account have indicated average service lives of 50-years or more.

Florida Power and Light and Duke Energy Florida are the referenced similar utilities in the state of Florida.

17. Referring to Bates Stamped Page 407, please explain in details why 50-R0.5 is the most appropriate life estimate for Account 342 – Fuel Holders, and identify the "similar utilities in the state of Florida."

A. The 50-R0.5 is an interim survivor curve estimate and only applies to interim retirements. This estimate is a good fit of the available historical data. The 50-year life represents somewhat of an increase over the currently approved estimates for this account (20-years for short-lived assets, 30-years for medium-lived assets, and 40-50 years for long-lived assets); however, an increase in life is supported by the industry expectations for these types of assets, with most interim survivor curves having curve shapes indicated by average service lives in the 50-60 year range.

Florida Power and Light and Duke Energy Florida are the referenced similar utilities in the state of Florida.

18. Referring to Bates Stamped Page 409, please explain in details why 50-O1 is the most appropriate life estimate for Account 343 – Prime Movers, and identify the "similar utilities in the state of Florida."

A. The 50-O1 is an interim survivor curve estimate and only applies to interim retirements. The 50-O1 interim survivor curve is a reasonable fit of the available historical data through age 10 (beyond which point, the retirements flatten out). The 50-year life represents somewhat of an increase over the currently approved estimates for this account (20-years for short-lived assets, 30-years for medium-lived assets, and 40-50 years for long-lived assets); however, an increase in life is supported by the estimates of similar utilities in Florida.

Florida Power and Light and Duke Energy Florida used the 50-O1 and the 40-R0.5 in their most recent respective depreciation studies.

Following questions are pertaining to the transmission and distribution plant accounts:

19. Referring to Bates Stamped Pages 215, 418, 696 and 716, Account 350.01 – Land Rights:

a. Please explain why 75-S4 is a better service life estimate than the existing 75-SQ for Account 350.01 – Land Rights.

b. TECO proposed to change the currently approved net salvage (NS) of zero percent to negative 10 percent (Bates Stamped Page 418). Bates Stamped Pages 215, 696 and 716 show that this account incurred no retirement and COR since 2012, and there is also no estimated retirement/COR for 2023 - 2024. Please provide a detailed explanation to justify the proposed decrease in NS.

A. a. An SQ curve indicates no dispersion in retirements and incorporates the expectation that all assets retire at the average service life. Land rights, like most accounts, should have a dispersion of retirements and so an Iowa survivor curve is more appropriate. The recommended estimate has the same average service life as the current estimate but incorporates an Iowa curve type that is common for the type of assets in this account.

b. The primary support for the Transmission Land Rights estimate of (10) net salvage is the historical data (see Bates Stamped Page 215). While the available data is relatively limited, the few retirements have been recorded in the last 15 years have been accompanied by cost of removal. Over the 27- year history of the account from 1996 through 2022, the overall historic cost of removal as a percentage of the retirements has been (8).

20. Please refer to Bates-stamped Pages 219-221, 238-240, 421, 431 and 697 for the questions below regarding Station Equipment Accounts 353.00 (transmission) and 362.00 (distribution):

a. Please list the major items comprising the investment in Accounts 353.00 and 362.00, respectively.

b. Have there been any changes in the design and performance of equipment contained in Account 353.00 and Account 362.00 since TECO's last depreciation study filed in Docket No. 20200264-EI? If affirmative, please detail the changes and explain how each is expected to impact the average life of the given account.

c. Have any operational procedures changed since the last depreciation study that would affect the average life of transmission and/or distribution station equipment? If affirmative, please explain what operational procedures changed, how they changed, and how the changes are expected to impact the life of Accounts 353.00 and 362.00.

d. Please explain TECO's replacement policy applicable to the power transformers contained in Accounts 353.00 and 362.00.

e. Referring to Bates Stamped Page 219, please explain the causes of the 2020-2021 peak for retirement amounts for Account 353.00 relative to all other years since 1982.

f. On Bates Stamped Pages 421 and 431, TECO proposed to maintain the existing NS of negative 5 percent for Account 353.00 but decrease the existing NS of negative 10 percent to negative 20 percent for Account 362.00, please explain why.

g. Referring to Bates Stamped Page 696, Account 353.00, please explain the cause of $3,750,947 Adjustments of Transfers incurred in 2023, and identify the source(s) account(s) from which the amount of plant was transferred.

h. Referring to Bates Stamped Page 697, Account 362.00, please explain the cause of negative $3,719,227 Adjustments of Transfers incurred in 2023, and identify the destination(s) account(s) to which the amount of plant was transferred.

A. a. Please see the tables below for a breakdown of the major equipment in those accounts.

353.00 Station Equipment		
As of 12/31/2023	Asset Cost	QTY
Breaker	72,485,672	699
Bus	4,416,514	132,589
Cable	14,286,945	2,464,943
Capacitor	8,566,524	1,291
Relay	51,045,912	24,642
Structure	30,959,662	6,439,261
Switch	18,386,237	3,238
Transformer	135,723,977	688
Wire ACSR	429,940	80,610
Wire AL	224,250	35,691
Wire CU	1,809,337	219,192
Subtotal	**338,334,970**	**9,402,844**

362.00 Station Equipment		
As of 12/31/2023	Asset Cost	QTY
Breaker	37,202,789	20,089
Bus	1,372,247	136,818
Cable	6,160,768	1,635,837
Capacitor	2,808,065	631
Relay	23,226,674	54,406
Structure	14,013,310	4,267,126
Switch	12,909,331	9,013
Transformer	135,136,732	920
Wire ACSR	29,621	6,714
Wire AL	43,305	4,051
Wire CU	2,252,476	306,066
Subtotal	**235,155,318**	**6,441,670**

b. No. There have not been any changes in the design and performance of equipment contained in Account 353.00 and Account 362.00 since Tampa Electric's last depreciation study.

c. Yes. Over the last 2-3 years, Tampa Electric has taken a proactive approach to the health of substation transformers by conducting more frequent testing (doble, DGA, oil quality) of substation transformers to identify potential forthcoming operational issues and to extend the lives of these assets by re-gasketing transformers, replacing deteriorated transformer bushings, replacing and processing transformer and load tap changer (LTC) oil.

d. Tampa Electric typical replaces transformers upon failure. Starting in 2025, Tampa Electric will start proactively replacing 1-2 transformers per year based on age and testing data indicating significant deterioration of the asset as part of the company's asset management program.

e. In December 2021, the assets associated with BIG BEND UNITS 1, 2 and 3 were retired and cost recovery for those assets was transferred to the Clean Energy Transition Mechanism ("CETM") for recovery. Refer to Order No. PSC-2021-0423-S-EI. Please see the table below for the retired costs of those units GSU's.

353.00 Station Equipment	Dec-21
GSU - BIG BEND UNIT 1	1,507,615
GSU - BIG BEND UNIT 2	1,038,521
GSU - BIG BEND UNIT 3	4,499,476
Total Retired per CETM	**7,045,612**

f. Accounts 353.00 and 362.00 have experienced different levels of net salvage in their historical data. For the period 1982 through 2022, the overall average net salvage for Account 353.00 has been (7) percent, as compared to the (14) percent experienced by Account 362.00 over that same period. The most recent 5-year net salvage percentage for Accounts 353.00 and 362.00 is (16) percent and (33) percent, respectively.

g. There was $3,750,947 transferred to Account 353.00 Station Equipment Transmission from Account 362.00 Station Equipment Distribution.

h. There was $31,720 transferred to Account 362.00 Station Equipment Distribution from Account 368.00 Line Transformers.

21. Referring to Bates Stamped Pages 433-434, Account 364 – Poles, Towers and Fixtures:

a. Please explain the major causes of the retirement of distribution poles.

b. Please provide a percentage breakdown, by pole type, of the investment and the quantity, respectively, in Account 364.00.

c. Please explain TECO's pole inspection program (within and/or outside the storm hardening plan) including what the program entails.

d. Please explain TECO's pole treatment program (within and/or outside the storm hardening plan), if any.

e. Please explain TECO's pole replacement program (within and/or outside the storm hardening plan), if any.

f. Is TECO's pole replacement performed by contract labor or in-house labor? Please provide the average cost rates per pole, identifying a breakdown of the labor costs and the overhead amount separately.

g. Please explain how TECO disposes of its retired distribution poles.

h. Please identify the actual and/or estimates of each year's plant additions and retirements that are resulting from TECO's storm hardening plan for the period 2020 - 2028.

i. TECO's last depreciation study proposed to increase the ASL of the account by one year. However, its 2023 Study proposed to decrease the account's ASL by 5 years. Please explain the specific reasons justifying the proposed change, other than it results from statistical analyses. Please also elaborate on the statement that the life proposal "aligns with the Company's storm hardening initiatives," Bates Stamped Page 433.

A. a. The major cause for retirement of distribution poles is the company's pole inspection program. This program provides a systematic identification of poles that require repair or replacement to meet NESC strength requirements. All distribution poles are inspected over an eight-year cycle. Other reasons for retirements would be due to new attachments to existing poles that require a stronger pole or due to reconfiguration of existing lines due to road widenings or other reasons.

b. Please see the table below for the percentage breakdown of pole types; concrete, steel and wood.

364.00 Poles, Towers & Fixtures				
As of 12/31/2023	Asset Cost	QTY	% Cost	% QTY
Pole Concrete	19,491,225	6,937	4.9%	2.0%
Pole Steel	11,780,420	1,640	3.0%	0.5%
Pole Wood	366,934,237	335,038	92.1%	97.5%
Subtotal	398,205,882	343,615	100.0%	100.0%

c. Wood Pole Inspection Program: Tampa Electric's Wood Pole Inspection Initiative is part of a comprehensive program initiated by the FPSC for Florida investor-owned electric utilities to harden the electric system against severe weather.

This inspection program complies with Order No. PSC-2006-0144-PAA-EI, issued February 27, 2006, in Docket No. 20060078-EI which requires each investor-owned electric utility to implement an inspection program of its wooden transmission and distribution poles on an eight-year cycle based on the requirements of the NESC. Tampa Electric has approximately 285,000 distribution and lighting wood poles and 25,000 transmission poles appropriate for inspection for a total pole inspection population of approximately 310,000. Approximately 12.5 percent of the known system will be targeted for inspections annually although the actual number of poles may vary from year to year due to recently constructed circuits, de-energized circuits, reconfigured circuits, etc. This program provides a systematic identification of poles that require repair, reinforcement or replacement to meet strength requirements of the NESC.

The wood pole inspections will be conducted on a substation circuit basis with a goal of inspecting the entire wood pole population every eight years. An average of 35,625 wooden distribution poles will be inspected annually with each pole receiving a visual inspection, a sound & bore procedure and a groundline/excavation inspection (except for chromated copper arsenate ("CCA") poles less than 16 years of age.)

Inspection Method and Procedure: Tampa Electric will utilize three basic inspection procedures for determining the condition of wooden poles. These procedures include a visual inspection, sound and bore, and excavation when required.

Visual Inspection: An initial visual inspection shall be made on all poles from the ground line to the pole top to determine the condition of the pole before any additional inspection work is completed. The visual inspection shall include a review of the pole condition itself and any attachments to the pole for conditions that jeopardize reliability and are in need of replacement, repair or minor follow-up. After a pole passes the initial visual inspection, the balance of the required inspection methods will be performed.

Sound and Bore: After passing the visual inspection, the pole shall be sounded to a minimum height of seven feet above the ground line to locate any rotten conditions or pockets of decay inside the pole. Borings shall be made to determine the location and extent of internal decay or voids. All borings shall be plugged with preservative treated wooden dowels. After the pole has passed the sound and bore inspection, an excavation inspection will be performed, if required.

Excavation: For poles requiring excavation, the pole shall be excavated to a minimum depth of 18 inches below the ground line. Any external decay shall be removed to expose the remaining sound wood. The remaining pole strength shall be calculated.

For a pole in concrete or pavement where excavation is not possible, Tampa Electric will utilize a shell boring technique. This will consist of boring two 3/8-inch holes at a 60-degree angle to a depth of 16 to 18 inches below ground level. Upon withdrawing the drill bit, the technician will examine the condition of the wood shavings to determine whether decay is present. A “Shell Gauge” is used to determine the thickness of the shell, which is then used to calculate the pole strength. All borings shall be plugged as previously described.

Hardware Inspection: The inspector shall inspect all of Tampa Electric’s guying, grounding provisions and hardware that is visible from the ground. Any deficiencies or problems will be corrected as directed or reported to Tampa Electric to correct.

Inspection and Treatment Labeling: After completion of the ground line inspection, an aluminum tag identifying the contractor and date of inspection shall be attached to the pole above the birthmark. Additionally, a tag shall be attached identifying any preservative treatments applied and the date of application.

Data Collection: The collected data shall be managed in a database and include information related to pole class, material, vintage, location, pole strength and any pole deficiencies that required follow-up actions, if any.

Inspection in Conjunction with Other Field Work: As part of day-to-day operations, operation personnel are at times required to climb poles to perform different types of field work. Prior to climbing any pole, personnel will assess the condition of the pole. This will include a visual check and may include sounding to determine pole integrity. This type of inspection will supplement the systematic inspection approach otherwise outlined in this pole inspection program.

d. Poles with early stage decay that do not require remediation to meet the NESC strength requirements shall be treated with an appropriate preservative treatment. Poles with moderate decay that have substantial sound wood shall be considered for reinforcement. Analysis shall be performed to determine if reinforcement will bring the deficient pole into compliance with the requirements of the NESC. If it is determined that the pole can be reinforced, the pole shall be treated with an appropriate preservative treatment and may be reinforced or replaced if needed.

e. Tampa Electric's distribution pole replacement initiative starts with the company's wood pole inspections and includes designing, utilizing conductors and/or supporting structures, and constructing distribution facilities that meet or exceed the company's current design criteria for the distribution system. The company will continue to appropriately address all poles identified through its Infrastructure Inspection Program.

f. Engineering for the pole replacement is performed by contract labor. Construction for the replacement program is performed both by in-house and contractor labor. Please see below for the average cost per pole.

	2022	2023	Total
Total Price per Pole	**$10,054**	**$9,497**	**$9,839**

g. Old poles are brought back to the nearest service area, cut up and placed in the appropriate dumpster. From there, Tampa Electric pays to have the poles disposed of at a landfill site. Sometimes, Customers will request these old poles and can acquire them from the service area, free of charge.

h. Please see the table below for the actuals and projected additions and retirements for used for account 364 related to the storm hardening plan.

Acccount 364	2020	2021	2022	2023	2024	2025	2026	2027	2028	Total
Additions	-	1,256,201	2,165,232	44,554,781	28,333,105	29,988,470	30,489,700	29,996,668	29,993,020	**196,777,175**
Retirements	-	(300,774)	(498,807)	(10,247,589)	(6,516,614)	(6,897,348)	(7,012,631)	(6,899,234)	(6,898,395)	**(45,271,391)**

i. In addition to providing a better fit to the historical data than the currently-approved 40-year ASL, the proposed 35-year ASL is primarily driven by Tampa Electric’s Storm Protection Plan, which encompasses the strengthening of power poles and modernizing infrastructure. Poles are expected to be replaced earlier than would have occurred in the past both with stronger poles and to underground assets. Overall, these factors should reduce the average service life in the near term (even though, eventually, stronger poles may have longer service lives once existing poles are replaced).

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22. The following questions refer to transmission and distribution conductors and devices, Accounts 35600, 35800, 36500, and 36700.

a. Please identify any and all material changes, since TECO's last depreciation study, for each of these four accounts in terms of:

i) equipment types,

ii) percentage breakdown of the kinds of conductors,

iii) conductors' quality and life resulting from the technology advance in material, design and manufacturing, and

iv) TECO's reconductoring policy.

b. Please explain the causes of the retirement of conductors in each of these accounts.

c. Please explain any environmental impacts on the actual life expectancy of conductors in each account.

d. Please explain how retired overhead conductors and underground conductors are disposed of, respectively.

e. Bates Stamped Page 428, Account 358.00, reads "[t]he available net salvage data is relatively limited in the period 2007 through 2022, but it does indicate a more negative net salvage estimate is reasonable." Please elaborate on the statement.

f. Bates Stamped Page 428 indicates that TECO proposed to change the NS of Account 358.00 – Underground Conductors and Devices from the existing zero to negative 20 percent. Please explain the basis for this significant NS decrease, given that there is no retirement activity incurred/projected to incur in the account from 2010 to 2016 and again from 2018 – 2024 as shown on Bates Stamped Pages 232, 706 and 358.

g. Referring to Bates Stamped Page 361, Account 365.00 – Overhead Conductors and Devices, please explain the cause of the relatively high amounts of plant addition that was incurred in 2023 given the history of the account's installation activities.

h. Referring to Bates Stamped Page 364, Account 367.00 – Underground Conductors and Devices, please explain the cause of the very significant high amounts of plant additions in 2023 and budgeted for 2024 given the history of the account's installation activities.

i. Bates Stamped Page 437 indicates that TECO proposed to change the ASL of Account 367.00 – Underground Conductors and Devices from the existing 45 years to 35 years. Please explain the specific reasons justifying the proposed change, other than it results from statistical analyses.

j. Referring to Bates Stamped Page 686, Account 358.00 – Underground Conductors and Devices, please explain the reason and cause of $7,363 COR and $6,007 Gross Salvage incurred in 2022, give that there was no retirement incurred in the account.

k. Referring to Bates Stamped Page 706, Account 358.00 – Underground Conductors and Devices, please explain the reason and cause of negative $18,764 COR and $4,597 Gross Salvage incurred in 2023, give that there was no retirement incurred in the account.

l. Referring to Bates Stamped Pages 250, 707 and 727, please explain the causes of the 2023 and 2024 incurred/budgeted $23.8 million and $36.5 million retirements for Account 367.00 – Underground Conductors and Devices, which are the highest in history with every year's retirements amounts being less than $10.1 million to date since 1982.

m. Referring to Bates Stamped Page 697, Account 367.00, please explain the cause of $1,526,661 Adjustments of Transfers, and identify the source(s) account(s) from which the amount of plant was transferred.

A. a. i. Since 2020, TEC has reduced transmission insulator type count by approximately 50 percent through a combination of discontinuing stock items that are no longer being used and consolidating stock items that could be used for multiple purposes. Tampa Electric also added ten new stock items for distribution poles since 2020 as a result of the Storm Protection Plan and the need for stronger poles as part of the feeder hardening program.

ii. There are no major changes in the percentage breakdown of the kinds of conductors since the last depreciation study.

iii. None.

iv. None.

b. Conductors are retired due to reconductoring for load requirements, failure or re-design of existing lines due to reasons such as road widenings.

c. For all accounts, conductors are impacted by multiple environmental effects such as vegetation, lightning, wind and animal intrusions.

d. Tampa Electric contracts the disposal of Overhead and Underground conductors with recycling vendors.

e. Since 2001, there have only been three transaction years with recorded retirements. Therefore, the amount of data available to analyze is relatively limited. However, even in this small sample, the removal costs have been significantly larger (464 percent larger) than retirement costs, indicating that a negative net salvage estimate is appropriate.

f. The proposed net salvage estimate will apply to future retirement costs, regardless of when they occur. Although the historic data is limited, recorded cost of removal has exceeded retirements by more than four times. This history suggests that when future retirements occur, we may expect there to be some (potentially significant) costs to remove the underground conductor from service. There are typically costs to retire underground conductor and the estimate for underground distribution conductor is (15) percent, relatively similar to the (20) percent estimate for this account. A (20) percent net salvage estimate is within range of industry expectations for underground conductors and devices.

g. Actual additions for year 2023 through August were $8,840,341 and projected additions for the remainder of that year. Part of the increase in 2023 additions compared to prior years would be due to normal operations activities.

h. Actual additions for year 2023 through August were $43,228,359 and projected additions for the remainder of that year. Part of the increase in 2023 additions compared to prior years would be due to normal operations and the Storm Protection Plan (SPP) program for Lateral Undergrounding (LUG) activities are commencing.

i. The statistical analysis is a primary factor for this account, as the 35-R1.5 represents a very good fit of the available historical data. The 35-year life is on the shorter end of the broader industry range, but it is in-line with expectations for other Florida utilities. The currently approved lives for Florida Power and Light and Duke Energy Florida from their most recent rate cases are 44/40 respectively (FPL studies duct system and direct buried separately) and 35 years respectively.

j. This is a discrepancy in the reporting that will be corrected in March 2024.

k. This is a discrepancy in the reporting that will be corrected in March 2024.

l. Actual retirements for year 2023 through August were $3,155,468 and projected retirements for the remainder of that year and 2024. Part of the increase in 2023 and 2024 retirements compared to prior years would be due to normal operations and the Storm Protection Plan ("SPP") program for Lateral Undergrounding (LUG) activities commencing.

m. There was $1,354 transferred to Account 367.00 Underground Conductors & Devices from Account 364.00 Poles, Towers & Fixtures.

There was $931,064 transferred to Account 367.00 Underground Conductors & Devices from Account 368.00 Line Transformers.

There was $836,778 transferred to Account 367.00 Underground Conductors & Devices from Account 369.00 Services Overhead.

There was $10,740 transferred to Account 367.00 Underground Conductors & Devices from Account 365.00 Overhead Conductors & Devices.

There was $4,144 transferred from Account 367.00 Underground Conductors & Devices to Account 369.02 Services Underground.

There was $248,539 transferred from Account 367.00 Underground Conductors & Devices to Account 368.00 Line Transformers.

There was $592 transferred from Account 367.00 Underground Conductors & Devices to Account 397.25 Fiber Optic.

23. The following questions are related to transmission and distribution underground conduit, Accounts 35700 and 36600.

a. Please explain the causes for the retirement of transmission and distribution underground conduit.

b. When an underground conduit is retired, is it cut and sealed, abandoned in place, or physically removed?

c. Referring to Bates Stamped Page 697, Account 366.00 – Underground Conduit, please explain the cause of $987,894 Adjustments of Transfers, and identify the source(s) account(s) from which the amount of plant was transferred.

A. a. A distribution underground conduit can be retired if there is a design change such as a road widening or other construction project. It can also be intercepted at some point and redirected with an unused portion being retired. Conduits will also be retired when they are no longer in usable condition. A transmission underground cable, which Tampa Electric defines as 69 kV and above, can be retired for the following 1) short circuits, faults and other evidence of unreliability, (2) physical damage caused by excavators or horizontal drillers, and (3) need to upgrade the ampacity of an existing service due to increased load demands. Once a decision is needed, the decision to retire or not is based upon economics, physical limitations, and environmental concerns.

b. For distribution underground conduits, the cable will be removed from the conduit if possible and the conduit will be cut off below grade to protect the public. For Transmission underground conduits, retirement method is decided on a case-by-case basis, depending on the circumstances. The only recent retirement of high-pressure fluid filled (“HPFF”) pipe cable was accomplished by removing the conductor from the pipe, swabbing the pipe to remove any dielectric fluid residue, removing above grade portions of pipe, and finally capping and abandoning the below-grade portion of the pipe in place. Recent retirements of solid dielectric cable involved removing the conductor from the conduit and then capping and abandoning the conduit in place.

c. There was $65,209 transferred to Account 366.00 Underground Conduit from Account 364.00 Poles, Towers & Fixtures.

There was $3,917 transferred to Account 366.00 Underground Conduit from Account 365.00 Overhead Conductors & Devices.

There was $298,016 transferred to Account 366.00 Underground Conduit from Account 368.00 Line Transformers.

There was $276,385 transferred to Account 366.00 Underground Conduit from Account 369.02 Services Underground.

There was $334,863 transferred to Account 366.00 Underground Conduit from Account 369.00 Services Overhead.

There was $9,504 transferred to Account 366.00 Underground Conduit from Account 357.00 Underground Conduit.

24. Please refer to Bates Stamped Pages 253, 438, 697 and 707 for the questions below regarding Account 36800, Line Transformers.

a. Please explain the process involved in determining when a line transformer is replaced.

b. Does TECO have an inspection and/or replacement program(s) for line transformers? Please explain.

c. Does TECO's storm hardening plan affect this account? Please explain.

d. When an overhead transformer was changed as a part of the pole replacement program, please explain how the related COR was booked among the pole and transformer accounts.

e. For the transformers replaced during 2000 - 2023, what is the approximate percentage of replacements that were performed as part of the pole replacement program?

f. Please identify any large line construction projects, if any, by which this account was/will be affected for the period 2020 - 2025.

g. Referring to Bates Stamped Pages 253 and 707, please explain the cause of the 2023 incurred $13.9 million retirement for Account 368.00, which is the highest in the Company's history since 1982.

h. Referring to Bates Stamped Pages 697, please explain the cause of negative $768,679 Adjustments of Transfers incurred in 2023, and identify the destination account(s) to which the amount of plant was transferred.

A. a. A distribution line transformer is replaced when:

1. It fails, thus causing a power outage.
2. The company determines that it is leaking transformer fluid.
3. The company determines that it is malfunctioning (such as producing incorrect output voltage, etc.).
4. The company determines it is in an unsafe physical condition, such as when: (1)the enclosure has significant mechanical damage from causes like a vehicle impact; (2) it has holes rusted through the air compartment of the enclosure; and/or (3) the lid / door of the padmount transformer ("PMTX") can't be locked properly and thus the public could come into contact with energized busbar / energized conductors inside the equipment by opening unlockable equipment

or by inserting a conductive wire/rod through a hole in the air compartment (i.e. the PMTX fails the ANSI poke test).
OR

5. The Tampa Electric overhead or underground distribution line on which the transformer resides needs to be relocated (often due to road widening projects) or converted from overhead to underground or vice versa.

b. Yes, Tampa Electric has a PMTX inspection program on a 10-year cycle, meaning approximately 10 of the approximately 60,135 PMTXs are targeted for inspection each year. However, due to Covid-19 and recent PMTX shortages and supply chain issues, Tampa Electric has not been able to keep up with that schedule over the last 4 years. The PMTX inspection program consists of visually inspecting single-phase PMTXs and three-phase PMTXs for leaks, paint defects, mechanical damage, holes/rust damage, or other problems and generates work requests to address those problems. Tampa Electric does not routinely inspect pole-mounted transformers.

c. Tampa Electric's Storm Hardening Program (Storm Protection Plan) does not have a transformer inspection component. Transformers can be replaced on the Distribution Feeder Hardening and Transmission Asset Upgrade programs when a transformer is existing on a pole targeted to be upgraded for hardening purposes.

d. As a function of the Transmission ("T") &Distribution ("D") Work Management System, the designing of the work activity is based on compatible units ("CUs") for which kind of stock keeping unit ("SKU") / retirement unit and quantity is being installed or replaced, for which function T or D and for which 300 Utility Account. The design of the CU also includes the estimated costs of the inventory materials being installed, the cost of labor to install and the cost of labor to remove a replaced asset. This information is integrated over to the financial systems for usage to settle the transactional costs booked in the General Ledger ("GL") to the appropriate account 107 CWIP or 108 RWIP activities and the 300 Utility Account per cost element types (internal labor / contractors, materials and salvage). Also, the quantity of removed assets are retired from the property record upon placing in-service the installed assets.

e See Tampa Electric's response to Data Request 24(b), above.

f. See Tampa Electric's response to Data Request 24(b), above.

g. Actual retirements for year 2023, through August, were $7,190,333 and projected retirements for the remainder of that year. The increase in 2023 retirements compared to prior years is attributable to normal operations and the SPP program for Lateral Undergrounding (LUG) activities.

h. There was $248,539 transferred to Account 368.00 Line Transformers from Account 367.00 Underground Conductors & Devices.

There was $205,901 transferred to Account 368.00 Line Transformers from Account 364.00 Poles, Towers & Fixtures.

There was $296,053 transferred to Account 368.00 Line Transformers from Account 365.00 Overhead Conductors & Devices.

There was $931,064 transferred from Account 368.00 Line Transformers to Account 367.00 Underground Conductors & Devices.

There was $298,016 transferred from Account 368.00 Line Transformers to Account 366.00 Underground Conduit.

There was $180,073 transferred from Account 368.00 Line Transformers from Account 365.00 Overhead Conductors & Devices.

There was $376 transferred from Account 368.00 Line Transformers from Account 373 Street Light & Signal Sys.

There was $77,923 transferred from Account 368.00 Line Transformers from Account 397.25 Fiber Optic.

There was $31,720 transferred from Account 368.00 Line Transformers from Account 362.00 Station Equipment Distribution.

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25. Please refer to Bates Stamped Pages 697 and 707 for the questions below regarding Overhead and Underground Services, Accounts 369.00 and 369.02:

a. Please explain the cause of the significant 2023 Adjustments or Transfers, in the amount of negative $1,179,323, in Account 369.00 and identify the destination account(s) to which the amount of plant was transferred. Please also explain why the corresponding Adjustments Transfers on the reserve side is comparatively very small, in the amount of negative $7,279.

b. Please explain the cause of the 2023 Adjustments or Transfers, in the amount of negative $278,847, in Account 369.02 and identify the destination account(s) to which the amount of plant was transferred.

A. a. There was $736 transferred to Account 369.00 Services – Overhead from Account 365.00 Overhead Conductors & Devices.

There was $836,777 transferred from Account 369.00 Services – Overhead to Account 367.00 Underground Conductors & Devices.

There was $334,862 transferred from Account 369.00 Services – Overhead to Account 366.00 Underground Conduit.

There was $2,653 transferred from Account 369.00 Services – Overhead to Account 369.02 Services – Underground.

There was $5767 transferred from Account 369.00 Services – Overhead to Account 365.00 Overhead Conductors & Devices.

The assets transfers were current year vintage additions with approximately 1 month worth of depreciation accrued at the time of transfer from the Account 369.00 Services – Overhead.

b. There was $4,144 transferred to Account 369.02 Services – Underground from Account 367.00 Underground Conductors & Devices.

There was $583 transferred to Account 369.02 Services – Underground from Account 364.00 Poles, Towers & Fixtures.

There was $2,652 transferred to Account 369.02 Services - Underground from Account 369.00 Services – Overhead.

There was $276,385 transferred from Account 369.02 Services – Underground to Account 366.00 – Underground Conduit.

There was $9,841 transferred from Account 369.02 Services – Underground to Account 365.00 Overhead Conductors & Devices.

26. Referring to Bates Stamped Pages 265 and 717, please explain the cause of the 2024 budgeted $10,040,355 retirement for Account 370.01 – AMI Meters, which is the highest in TECO's history with the total retirements of the account being $23,430 since 2018.

A. The AMI conversion program was approved to freeze retirements of replaced AMR meters and not place in-service the AMI meter installations until the end of the 5-year program. December 2021 is when the program placed the AMI meter installations in-service to gross plant and the retirements of the AMR meters were booked to the reserve. Refer to Order No. PSC-2019-0327-PAA-EI. Throughout 2022, the company was transitioning from program back to normal operations for meter changeouts. AMI meter changeout addition and retirement activities are now occurring for Account 370.01 – AMI Meters.

27. Please refer to Bates Stamped pages 266, 373, 444-445, 697, and 717 for the questions below regarding Accounts 373.00 and 373.02, Street Lighting and Signal Systems.

a. Has the establishment, as well as the corresponding “existing” deprecation parameters and rate, of Account 373.02 – Street Lighting and Signal Systems - S2 been approved by the Commission? If yes, please identify the corresponding Commission Order.

b. Please identify the major categories of street lights contained in Accounts 373.00 and 373.02 (combined) and the percent of these accounts’ December 31, 2023 investment associated with each.

c. The 2023 Study proposes to reduce the ASL for the account from 30 to 27 years. Please explain the technology changes in the recent years, if any, that have affected the life of the major type of assets in this account.

d. Does TECO have an inspection and/or replacement program(s) for street lighting and signal systems? Please explain.

e. Does TECO’s storm hardening plan affect the activities of this account? Please explain.

f. Referring to Bates Stamped Pages 266, 697 and 717, please explain the cause of the 2021-2022 retirement peaks (over $20 million each year), which are the highest for 1982 - 2024.

A. a. Tampa Electric has created the sub-account for administrative purposes to isolate the LS2 Lighting assets from the existing 373.00 Street Lighting and Signal account assets (LS1). Tampa Electric utilized the same 373.00 Street Lighting and Signal rate. This will be the first time Tampa Electric is seeking approval during this Depreciation Study case proceeding. Tampa Electric has discussed the use of this account as part of the 2021 Annual Status Report filing.

b. Please see the table below for the percentage breakdown of the major equipment in those accounts.

373.00 Street Light & Signal Sys				
As of 12/31/2023	Asset Cost	QTY	% Cost	% QTY
Cable AL	1,287,868	221,988	0.4%	0.8%
Cable CU	42,750,298	17,466,543	11.8%	65.5%
Conduit	30,278,737	8,572,857	8.4%	32.1%
Luminaire HPS	12,070,043	20,273	3.3%	0.1%
Luminaire LED	189,072,770	261,333	52.3%	1.0%
Pole Aluminum	9,851,010	8,136	2.7%	0.0%
Pole Fiberglass	1,781,109	6,617	0.5%	0.0%
Pole Concrete	24,265,273	50,727	6.7%	0.2%
Pole Steel	941,713	4,608	0.3%	0.0%
Pole Wood	9,349,952	6,802	2.6%	0.0%
Premium	39,603,244	58,618	11.0%	0.2%
Subtotal	**361,252,016**	**26,678,502**	**100.0%**	**100.0%**

373.02 LS2 Lighting				
As of 12/31/2023	Asset Cost	QTY	% Cost	% QTY
Cable AL	65,800	26,887	0.9%	87.1%
Conduit	15,845	902	0.2%	2.9%
Luminaire LED	1,809,075	1,617	23.5%	5.2%
Pole Aluminum	398,967	157	5.2%	0.5%
Pole Concrete	60,189	16	0.8%	0.1%
Pole Steel	657,658	161	8.5%	0.5%
Pole Wood	13,759	6	0.2%	0.0%
Premium	1,024,044	404	13.3%	1.3%
Solar Panel Lighting	3,646,921	710	47.4%	2.3%
Subtotal	**7,692,258**	**30,860**	**100.0%**	**100.0%**

c. The same estimate is recommended for Account 373.02 and Account 373.00. The statistical analysis supports a shorter service life. Additionally, the replacement of lights with LEDs and the difference in service life between technologies contribute to a shorter service life for this account. While LED bulbs may be able to experience a longer life span than legacy technologies, they require the replacement of the entire fixture.

d. Tampa Electric currently does not have a formal inspection and or replacement program for street lighting. Tampa Electric performs reactionary maintenance/replacement as required. However, we are in the process of operationalizing the Street Light Vision ("SLV") tool for preventative maintenance. Tampa Electric does not own or maintain signal systems.

e. In compliance with Order No. PSC-06-0144-PAA-EI, issued February 27, 2006, in Docket No. 20060078-EI which requires each investor-owned electric utility to implement an inspection program of its wooden transmission and distribution poles on an eight-year cycle based on the requirements of the NESC, wood lighting poles are inspected under Tampa Electric's Wood Pole Inspection Program. Wood lighting poles failing inspection are replaced under the Distribution Pole Replacement Program.

f. The cause of the 2021-2022 retirements peaks is related to the Conservation Street and Outdoor Lightning Conversion Program approved by the Commission in 2018, approved in Order No. PSC-2018-0110-PAA-EI. The program allowed Tampa Electric to convert all its actively billed non-Light Emitting Diode ("LED") lightning facilities to LED.

The Program's objective was to convert about 209,421 street and outdoor lighting luminaires from standard MH and HPS to energy efficient LED luminaires, eligible for conversion as a conservation program.

Additions	2018	2019	2020	2021	2022
LED Lighting Conversion Initiative	16,177,350	24,622,577	34,747,884	27,038,277	25,511,312
Non-LED Program related activity	12,580,382	16,225,609	11,211,804	15,515,673	24,398,315
	28,757,732	**40,848,186**	**45,959,688**	**42,553,950**	**49,909,627**

Retirements	2018	2019	2020	2021	2022
LED Lighting Conversion Initiative	(7,653,304)	(6,572,959)	(9,895,008)	(18,443,999)	(19,374,180)
Non-LED Program related activity	(2,494,765)	(2,310,809)	(2,051,514)	(1,756,809)	(2,143,159)
	(10,148,069)	**(8,883,768)**	**(11,946,522)**	**(20,200,807)**	**(21,517,339)**

28. The following questions are regarding to TECO's transportation equipment accounts:

a. Please describe TECO's vehicle retirement policy, e.g., based on vintage, mileage.

b. Bates Stamped Page 451 shows that TECO proposed to revise the ASL of Account 392.13 – Heavy Trucks - Energy Supply, from 25 years to 16 years. Please explain the specific reasons justifying the change in the ASL of the account, other than it results from statistical analyses.

A. a. Tampa Electric doesn't have a vehicle retirement policy. Fleet ranks all pieces of equipment based on age, mileage and lifetime cost of maintenance and we replace the highest ranked units first. Working within the constraints of available capital, our goal is to have no light duty units older than 7 years old and no heavy duty units older than 12 years old. Outlier specialty equipment is typically kept longer than 12 years due to the high cost of replacement.

b. In past depreciation studies, heavy trucks on the energy delivery and supply sides were studied separately. For the present study, these assets were studied in combination and received common service life and net salvage parameters for the purposes for depreciation. The 16-L2 is a good fit for the historic data for heavy trucks and is consistent with the expectations for these assets, based on conversations with company personnel.