



April 16, 2024

VIA ELECTRONIC FILING

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

Re: Docket 20240026-EI, Petition for Rate Increase by Tampa Electric Company

Dear Mr. Teitzman:

Enclosed for filing in the above docket on behalf of Tampa Electric Company are pdf versions of a series of Excel spreadsheets that reconcile historical actual amounts in MFR schedules B-7, C-1, C-4, C-6 (revised 4.16.24), C-9, C-14, C-37, C-39, and D-2 to the company's Annual Reports. It is unclear to Tampa Electric whether Rule 25-6.014 applies to its MFR schedules; however, the company prepared these reconciliations after reviewing recent correspondence in Docket No. 20240025-EI and is filing them in an abundance of caution to assist the staff with its review of the company's MFR schedules.

Thank you for your assistance in connection with this matter.

Sincerely,

A handwritten signature in blue ink that reads 'Malcolm N. Means'.

Malcolm N. Means

MNM/bml
Enclosure

cc: All parties of record (w/enc.)

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of pdf versions of Tampa Electric Company's reconciliation schedules have been furnished by electronic mail on this 16th day of April 2024 to the following:

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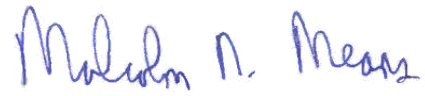
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Petition to Intervene Pending



ATTORNEY

Tampa Electric Company
MFR Schedule B-7 Reconciliation

Plant Balances by Account and Sub-Account

	<u>FERC Acct</u>	<u>B-07 Summary</u> <u>Beginning of Period</u>	<u>B-07 Summary</u> <u>Additions</u>	<u>B-07 Summary</u> <u>Retirements</u>	<u>B-07 Summary</u> <u>Transfer/Adjust</u>	<u>B-07 Summary</u> <u>End of Period</u>	<u>FERC Acct</u>
Maintained by subledger	101 / 106	11,575,822,675	1,035,441,222	-119,288,124	579,384	12,492,555,157	101 / 106
Maintained on GL, not subledger	101.1	25,388,679			-1,174,064	24,214,615	101.1
Maintained on GL, not subledger	102	218,910	365,354		-173,193	411,071	102
Maintained by subledger	105	54,570,735	3,556,875			58,127,610	105
Maintained by subledger	114	7,484,823				7,484,823	114
Per MFR Schedule B-07 Bate Stamp 59 Line No. 35		<u>11,663,485,822</u>	<u>1,039,363,451</u>	<u>-119,288,124</u>	<u>-767,873</u>	<u>12,582,793,276</u>	

<u>Reconciliation Items</u>	<u>FERC Acct</u>	<u>FERC FORM 1 page 110-111</u>	<u>FERC FORM 1 page 110-1</u>	<u>FERC Acct</u>
Per FERC Pg. 110-111 Line 2	101-106, 114	11,663,485,821	12,582,793,275	101-106, 114
FERC Form I - Presentation rounding	Variance	1	1	Variance

Variance Explanation

The dollar variance is caused by rounding of individual accounts for presentation purposes on the FERC Form 1 in relation to the underlying books and records of the company.

	<u>FERC Acct</u>	<u>Variance</u>	<u>FERC FORM 1 page 200</u>	<u>FERC Acct</u>
Per FERC Pg. 200-201 Line 3	101		10,414,173,452	101
Per FERC Pg. 200-201 Line 4	101.1		24,214,614	101.1
Per FERC Pg. 200-201 Line 5	102		411,071	102
Per FERC Pg. 200-201 Line 6	106		2,078,381,705	106
Per FERC Pg. 200-201 Line 10	105		58,127,610	105
Per FERC Pg. 200-201 Line 12	114		7,484,823	114
			<u>12,582,793,275</u>	
Per FERC Pg. 200-201 Line 11	107		1,093,242,215	
Per FERC Pg. 200-201 Line No. 13			13,676,035,490	
FERC Form I - Construction Work in Progress		Variance	1,093,242,214	

Variance Explanation

The variance is caused by the fact that on the FERC Form 1 Page 200-201 includes Construction Work in Progress and B-07 does not.

	<u>FERC Acct</u>	Thses pages are done by 300 account details ...		Flip-sign		<u>Summary</u>	<u>Summary</u>	<u>Summary</u>	<u>Summary</u>	<u>Summary</u>
		<u>FERC FORM 1 page 204-207</u>	<u>Summary</u>	<u>Summary</u>	<u>Summary</u>	<u>Summary</u>	<u>Summary</u>	<u>Summary</u>	<u>Summary</u>	<u>Summary</u>
Per FERC Pg. 204-207 Line 100	101 and 106	11,575,822,675	1,035,441,223	119,288,125	579,384	12,492,555,157				
	101.1	not included	not included	not included	not included					
Per FERC Pg. 204-207 Line 101	102	218,910	365,354	-	-173,193	411,071				
	105	not included	not included	not included	not included					
	114	not included	not included	not included	not included					
Per FERC Pg. 204-207 Line 104	Total	<u>11,576,041,585</u>	<u>1,035,806,577</u>	<u>119,288,125</u>	<u>406,191</u>	<u>12,492,966,228</u>				
FERC Form I - Presentation rounding	Variance	0	1	1	0	0				0 Variance

Variance Explanation

The dollar variance is caused by rounding of individual accounts for presentation purposes on the FERC Form 1 in relation to the underlying books and records of the company.

		<u>FERC FORM 1 page 214</u>	<u>FERC Acct</u>
Per FERC Pg. 214 Line 47	Electric Plant Held for Future Use (Account 105)	58,127,610	105
		0	0 Variance

Tampa Electric Company
MFR Schedule C-1 Reconciliation

	2023
	Amount
Total Operating Revenues	
Per MFR Schedule C-1 Line No. 7	<u>(2,640,046)</u>
 <u>Reconciliation Items</u>	
407.3/407.4 (detailed balances found on MFR Schedule C-4 Line No. 3)	386,886
411.8 (detailed balance found on MFR Schedule C-4 Line No. 3)	(3,473)
419 Storm Interest Income (detailed balance found on MFR Schedule C-4 Line 1)	<u>(3,481)</u>
 Per FERC Pg. 114 Line No.2	 <u>(3,019,977)</u>

Variance Explanation

Tampa Electric has used a consistent approach for deferred revenues contained in 407.3 and 407.4, allowances and storm interest income as a component of total company operating revenues in line with prior filings.

	2023
	Amount
Total Operating and Maintenance Expense	
Per MFR Schedule C-1 Line No. 9,11,13,15	<u>1,239,018</u>
 <u>Reconciliation Items</u>	
407.3/407.4 (detailed balances found on MFR Schedule C-4, Line No. 13)	67,140
FERC 431 Adj (detailed balances found on MFR Schedule C-4 Line No. 37)	<u>62</u>
 Per FERC Pg. 114 Line No.4, 5	 <u>1,171,816</u>

Variance Explanation

Tampa Electric has used a consistent approach for deferred expenses contained in 407.3 and 407.4, as well as, a total company adjustment for fees contained in interest expense account 431 in line with prior filings.

Depreciation and Amortization Exp

MFR Schedule C-1, Line No. 17 ties to FF1 pg114, lines 6-9

Taxes Other Than Income Taxes

MFR Schedule C-1, Line No. 19 ties to FF1 pg114, line 14

Taxes

MFR Schedule C-1, Line No. 21 ties to FF1 pg114, lines 15-19

(Gain)/Loss On Disposition Of Assets

MFR Schedule C-1, Line No. 23 ties to FF1 pg114, lines 20&21

	2023
	Amount
Total Operating Expenses	
Per MFR Schedule C-4 Line No. 43	<u>1,996,734</u>
 <u>Reconciliation Items</u>	
FERC 431 Adj (detailed balances found on MFR Schedule C-4 Line No. 37)	(62)
407.3/407.4 (detailed balances found on MFR Schedule C-4 Line No. 3)	386,886
411.8 (detailed balance found on MFR Schedule C-4 Line No. 3)	(3,473)
407.3/407.4 (Wholesale Related - Not Contained on MFR)	37.27
Rounding	<u>-1</u>
Per FERC Pg. 114 Line No.25	<u>2,380,121</u>

Variance Explanation

Tampa Electric has used a consistent approach for deferred revenues and expenses contained in 407.3 and 407.4, allowances and a total company adjustment for fees contained in interest expense account 431 in line with prior filings. In addition, specific treatment of wholesale related 407.3 and 407.4 accounts have been excluded from the total company amount consistent with prior filings.

	2023
	Amount
Total Net Operating Income	
Per MFR Schedule C-1 Line No. 26	<u>643,312</u>
 <u>Reconciliation Items</u>	
419 Storm Interest Income (detailed balance found on MFR Schedule C-4 Line I	(3,481)
FERC 431 Adj (detailed balances found on MFR Schedule C-4 Line No. 37)	62
407.3/407.4 (Wholesale Related - Not Contained on MFR)	<u>(37)</u>
Per FERC Pg. 114 Line No.27	<u>639,856</u>

Variance Explanation

Tampa Electric has used a consistent approach for storm interest income contained in FERC 419 and a total company adjustment for fees contained in interest expense account 431 in line with prior filings. In addition, specific treatment of wholesale related 407.3 and 407.4 accounts have been excluded from the total company amount consistent with prior filings.

Tampa Electric Company
MFR Schedule C-4 Reconciliation

	2023
	Amount
Total Operating Revenues	
Per MFR Schedule C-4 Line No. 5	<u>(2,640,046)</u>
 <u>Reconciliation Items</u>	
407.3/407.4 (MFR Schedule C-4 Line No. 3)	386,886
411.8 (MFR Schedule C-4 Line No. 3)	(3,473)
419 Storm Interest Income (MFR Schedule C-4 Line No. 3)	<u>(3,481)</u>
Per FERC Pg. 114 Line No.2	<u>(3,019,977)</u>

Variance Explanation

Tampa Electric has used a consistent approach for deferred revenues contained in 407.3 and 407.4, allowances and storm interest income as a component of total company operating revenues in line with prior filings.

	2023
	Amount
Total Operating and Maintenance Expense	
Per MFR Schedule C-4 Line No. 16	<u>1,239,018</u>
 <u>Reconciliation Items</u>	
407.3/407.4 (MFR Schedule C-4 Line No. 13)	67,140
FERC 431 Adj (MFR Schedule C-4 Line No. 37)	<u>62</u>
Per FERC Pg. 114 Line No.4, 5	<u>1,171,816</u>

Variance Explanation

Tampa Electric has used a consistent approach for deferred expenses contained in 407.3 and 407.4, as well as, a total company adjustment for fees contained in interest expense account 431 in line with prior filings.

Depreciation and Amortization Exp

No reconciliation necessary: MFR ties to FF1 pg114, lines 6-9

Taxes Other Than Income Taxes

No reconciliation necessary: MFR ties to FF1 pg114, line 14

Taxes

No reconciliation necessary: MFR ties to FF1 pg114, lines 15-19

(Gain)/Loss On Disposition Of Assets

No reconciliation necessary: MFR ties to FF1 pg114, lines 20&21

	2023
Total Operating Expenses	Amount
Per MFR Schedule C-4 Line No. 43	<u>1,996,734</u>

Reconciliation Items

FERC 431 Adj - MFR Schedule C-4 Line No. 37	(62)
407.3/407.4 (MFR Schedule C-4 Line No. 3)	386,886
411.8 (MFR Schedule C-4 Line No. 3)	(3,473)
407.3/407.4 (Wholesale Related - Not Contained on MFR)	37.27
Rounding	<u>-1</u>

Per FERC Pg. 114 Line No.25	<u>2,380,121</u>
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Variance Explanation

Tampa Electric has used a consistent approach for deferred revenues and expenses contained in 407.3 and 407.4, allowances and a total company adjustment for fees contained in interest expense account 431 in line with prior filings. In addition, specific treatment of wholesale related 407.3 and 407.4 accounts have been excluded from the total company amount consistent with prior filings.

	2023
Total Net Operating Income	Amount
Per MFR Schedule C-4 Line No. 45	<u>643,312</u>

Reconciliation Items

419 Storm Interest Income (MFR Schedule C-4 Line No. 3)	(3,481)
FERC 431 Adj - MFR Schedule C-4 Line No. 37	62
407.3/407.4 (Wholesale Related - Not Contained on MFR)	<u>(37)</u>

Per FERC Pg. 114 Line No.27	<u>639,856</u>
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Variance Explanation

Tampa Electric has used a consistent approach for storm interest income contained in FERC 419 and a total company adjustment for fees contained in interest expense account 431 in line with prior filings. In addition, specific treatment of wholesale related 407.3 and 407.4 accounts have been excluded from the total company amount consistent with prior filings.

Tampa Electric Company
MFR Schedule C-6 Reconciliation

	2019	2020	2021	Revised	2023
	Amount	Amount	Amount	2022	Amount
	Amount	Amount	Amount	Amount	Amount
Total Operating Revenues					
Per MFR Schedule C-6, Pg.1 Line No. 14	1,965,651	1,849,297	2,173,719	2,523,733	2,640,046
Reconciliation Items					
407.3/407.4 (MFR Schedule C-6, Pg.1 Line No. 12)	(41,877)	(34,809)	(6,270)	(20,716)	(386,886)
411.8 (MFR Schedule C-6, Pg.1 Line No. 13)	0.09	0.03	0.28	0.59	3,473
419 Storm Interest Income (MFR Schedule C-6, Pg.1 Line No. 11)	600	0	0	842	3,481
FERC Form I - Presentation rounding	1	-	-	(1)	1
Per FERC Pg. 114 Line No. 2	2,006,927	1,884,106	2,179,989	2,543,607	3,019,977

Variance Explanation

Tampa Electric has used a consistent approach for deferred revenues contained in 407.3 and 407.4, allowances and storm interest income as a component of total company operating revenues in line with prior filings.

	2019	2020	2021	2022	2023
	Amount	Amount	Amount	Amount	Amount
Total Operating Expenses					
Per MFR Schedule C-6, Pg. 1 Line No. 39	1,544,190	1,388,827	1,735,397	1,967,162	1,996,734
Reconciliation Items					
FERC 431 Adj (MFR Schedule C-6, Pg.6 Line No. 31)	466	263	781	53	62
407.3/407.4 (revenue) (MFR Schedule C-6, Pg. 1 Line No. 12)	41,877	34,809	6,270	20,716	386,886
411.8 (MFR Schedule C-6, Pg.1 Line No. 13)	(0.09)	(0.03)	(0.28)	(0.59)	(3,473)
407.3 (Not Contained on MFR (Wholesale related))	40	(94)	88	(23)	40
407.4 (Not Contained on MFR (Wholesale related))	(2)	(2)	(2)	(2)	(2)
421.X (Not Contained on FF1 NOI)	25	27	21	9	-
FERC Form I - Presentation rounding	-	-	-	-	(1)
Per FERC Pg. 112 Line No. 25	1,585,663	1,423,304	1,740,992	1,987,808	2,380,121

Variance Explanation

Tampa Electric has used a consistent approach for storm interest income contained in FERC 419 and a total company adjustment for fees contained in interest expense account 431 in line with prior filings. In addition, specific treatment of wholesale related 407.3 and 407.4 accounts have been excluded from the total company amount and the addition of FERC 421.X not contained in FERC Form 1 NOI consistent with prior filings.

Depreciation and Amortization Exp

No reconciliation necessary: MFR ties to FF1 pg114, lines 6-9

Taxes Other Than Income Taxes

No reconciliation necessary: MFR ties to FF1 pg114, line 14

Taxes

No reconciliation necessary: MFR ties to FF1 pg114, lines 15-19

(Gain)/Loss On Disposition Of Assets

No reconciliation necessary: MFR ties to FF1 pg114, lines 20&21

	<u>2019</u> <u>Amount</u>	<u>2020</u> <u>Amount</u>	<u>2021</u> <u>Amount</u>	<u>2022</u> <u>Amount</u>	<u>2023</u> <u>Amount</u>
Total Net Operating Income					
Per MFR Schedule C-6, Pg.6 Line No. 41	421,461	460,470	438,322	556,571	643,312
<u>Reconciliation Items</u>					
419 Storm Interest Income (MFR Schedule C-6, Pg.1 Line No. 11)	(600)	-	(1)	(842)	(3,481)
FERC 431 Adj (MFR Schedule C-6, Pg.5 Line No. 31)	466	263	781	53	62
407.3 (Not Contained on MFR (Wholesale related))	(40)	94	(88)	23	(40)
407.4 (Not Contained on MFR (Wholesale related))	2	2	2	2	2
421.X (Not Contained on FF1 NOI)	(25)	(27)	(21)	(9)	-
FERC Form I - Presentation rounding	(1)	-	1	1	-
Per FERC Pg. 114 Line No.27	<u>421,264</u>	<u>460,802</u>	<u>438,996</u>	<u>555,799</u>	<u>639,856</u>

Variance Explanation

See Above

Tampa Electric Company
MFR Schedule C-9 Reconciliation

	<u>2019</u> <u>Amount</u>	<u>2020</u> <u>Amount</u>	<u>2021</u> <u>Amount</u>	<u>2022</u> <u>Amount</u>	<u>2023</u> <u>Amount</u>
<u>Fuel/Interchange/Production</u>	686,062	604,730	879,070	1,371,229	726,994
No reconciliation necessary: MFR ties to FF1 pg320, line 80					
<u>Transmission</u>	15,366	12,472	16,337	18,098	17,903
No reconciliation necessary: MFR ties to FF1 pg320, line 112					
<u>Distribution</u>	58,440	53,895	71,356	68,772	80,182
No reconciliation necessary: MFR ties to FF1 pg320, line 156					
<u>Customer Accounts</u>	39,959	36,108	38,500	34,957	43,600
No reconciliation necessary: MFR ties to FF1 pg320, line 164					
<u>Customer Service and Information & Sales Expenses</u>	45,300	35,371	37,860	45,633	47,430
No reconciliation necessary: MFR ties to FF1 pg320, lines 171 and 178					
<u>Administrative & General</u>	124,833	161,162	135,796	159,676	255,770
<u>Reconciliation Items</u>					
FERC 431 Adj (detailed balances found on MFR Schedule C-4 Line No. 37)	466	263	781	53	62
Per FF1 Pg 320, line 197	<u>124,367</u>	<u>160,899</u>	<u>135,015</u>	<u>159,623</u>	<u>255,708</u>

Variance Explanation

Tampa Electric has taken an adjustment to Administrative & General expenses for fees contained in interest expense account 431 in line with prior filings.

<u>Depreciation and Amortization Exp</u>	334,888	338,046	373,008	387,820	422,505
No reconciliation necessary: MFR ties to FF1 pg114, lines 6-9					
<u>Taxes</u>	223,442	227,460	237,819	290,534	304,024
No reconciliation necessary: MFR ties to FF1 pg114, lines 14-19					
<u>Interest (without AFUDC)</u>	122,034	127,074	130,552	152,854	246,095
No reconciliation necessary: MFR ties to FF1 pg114, line 70 less line 69					

Tampa Electric Company
MFR Schedule C-14 Reconciliation

	2023
	<u>Amount</u>
Total Operating Revenues	<u>270</u>
Per MFR Schedule C-14 Line No. 1	
 <u>Reconciliation Items</u>	
Conservation Recoverable Amounts Contained in 909	1,745
Rounding	<u>(1)</u>
Per FERC Pg. 323 Line No. 169	<u>2,014</u>

Variance Explanation

Tampa Electric adjusted FERC Account 909 for the amounts recoverable through the conservation clause in order to calculate an appropriate dollar per customer for advertising expenses.

Tampa Electric Company
MFR Schedule C-37 Reconciliation

	2020
	Amount
Recoverable O&M Expenses	
Production	
Per MFR Schedule C-37 Line No. 3	529,337
<u>Reconciliation Items</u>	
407.3 and 407.4 (Fuel/Capacity)	(69,233)
407.3 and 407.4(ECRC)	(6,159)
	<hr/>
Per FERC Pg. 320 Line No. 80	604,730

Variance Explanation

Tampa Electric has used a consistent approach for deferred expenses contained in 407.3 and 407.4 contained in total company per books in line with prior filings.

Transmission

MFR Schedule C-37 Line No.5 ties to FF1 page 320 line 1 12,472

Distribution

Per MFR Schedule C-37 Line No. 7 49,163

Reconciliation Items

407.3 and 407.4(SPP) (4,995)
 FERC 431 Adjustment 263

Per FERC Pg. 320 Line No. 156 53,895

Variance Explanation

Tampa Electric has used a consistent approach for deferred expenses contained in 407.3 and 407.4, as well as, a total company adjustment for fees contained in interest expense now related to SPP in account 431 in line with prior filings.

Customer Accounts

Per MFR Schedule C-37 Line No. 9 34,017

Reconciliation Items

903 Communications & Marketing adjustment 2,091

Per FERC Pg. 320 Line No. 164 36,108

Variance Explanation

In order to ensure comparability on the Benchmark, Tampa Electric adjusted FERC 903 related to some Communications & Marketing costs now contained in FERC 909.

Customer Service Information

MFR Schedule C-37 Line No. 11 39,098

Reconciliation Items

930.2 reclass adjustment (1,892)

903 reclass adjment (2,091)

Per FERC Pg. 320 Line No. 171 35,115

Variance Explanation

In order to ensure comparability on the Benchmark, Tampa Electric adjusted FERCs 903 and 930.2 related to some Communications & Marketing costs now contained in FERC 909.

Sales Expenses

MFR C-37 Line No. 13 tie to FFI page 320

256

Administrative & General

MFR Schedule C-37 Line No. 15

159,006

Reconciliation Items

930.2 reclass adjustment

1,892

Per FERC Pg. 320 Line No. 197

160,898

Variance Explanation

In order to ensure comparability on the Benchmark, Tampa Electric adjusted FERC 930.2 related to some Communications & Marketing costs now contained in FERC 909.

Total Expense

MFR Schedule C-37 Line No.17

823,349

Reconciliation Items

407.3 and 407.4 (Fuel/Capacity)

(69,233.22)

407.3 and 407.4 (ECRC)

(6,159.38)

407.3 and 407.4 (SPP)

(4,995.33)

FERC 431 Adjustment

263.42

Per FERC Pg. 320 Line No. 198

903,474

Variance Explanation

See Above

Tampa Electric Company

MFR Schedule C-39 Reconciliation

	2020
	Amount
Recoverable O&M Expenses	
Production	
Per MFR Schedule C-39 Line No. 3	529,337
<u>Reconciliation Items</u>	
407.3 and 407.4 (Fuel/Capacity)	(69,233)
407.3 and 407.4(ECRC)	(6,159)
	<hr/>
Per FERC Pg. 320 Line No. 80	604,730

Variance Explanation

Tampa Electric has used a consistent approach for deferred expenses

Transmission

MFR Schedule C-39 Line No.5 ties to FF1 page 320 line 1 12,472

Distribution

Per MFR Schedule C-39 Line No. 7 49,163

Reconciliation Items

407.3 and 407.4(SPP) (4,995)
FERC 431 Adjustment 263

Per FERC Pg. 320 Line No. 156 53,895

Variance Explanation

Tampa Electric has used a consistent approach for deferred expenses

Customer Accounts

Per MFR Schedule C-39 Line No. 9 34,017

Reconciliation Items

903 Communications & Marketing adjustment 2,091

Per FERC Pg. 320 Line No. 164 36,108

Variance Explanation

In order to ensure comparability on the Benchmark, Tampa Electric adjusted

Customer Service Information

MFR Schedule C-39 Line No. 11 39,098

Reconciliation Items

930.2 reclass adjustment (1,892)
903 reclass adjment (2,091)

Per FERC Pg. 320 Line No. 171 35,115

Variance Explanation

In order to ensure comparability on the Benchmark, Tampa Electric adjusted

Sales Expenses

MFR C-39 Line No. 13 tie to FFI page 320 256

Administrative & General

MFR Schedule C-39 Line No. 15 159,006

Reconciliation Items

930.2 reclass adjustment 1,892

Per FERC Pg. 320 Line No. 197 160,898

Variance Explanation

In order to ensure comparability on the Benchmark, Tampa Electric adjusted

Total Expense

MFR Schedule C-39 Line No.17 823,349

Reconciliation Items

407.3 and 407.4 (Fuel/Capacity) (69,233.22)
407.3 and 407.4 (ECRC) (6,159.38)
407.3 and 407.4 (SPP) (4,995.33)
FERC 431 Adjustment 263.42

Per FERC Pg. 320 Line No. 198 903,474

Variance Explanation

See Above

Florida Utility (Tampa Electric Company)
MFR Schedule D-2 Reconciliation

	2021	2022	2023
	Amount	Amount	Amount
Common Equity			
Per MFR Schedule D-2 Line No. 2	4,005,617,631	4,429,398,073	4,722,741,228
<u>Reconciliation Items</u>			
FERC Form 1 - Presentation rounding	-	(2)	-
Per FERC Pg. 112 Line No. 16	4,005,617,631	4,429,398,071	4,722,741,228

Variance Explanation

The dollar variance in 2022 and 2023 is caused by rounding of individual accounts for presentation purposes on the FERC Form 1 in relation to the underlying books and records of the company.

	2021	2022	2023
	Amount	Amount	Amount
Long-Term Debt			
Per MFR Schedule D-2 Line No. 4	2,872,128,069	3,169,699,013	3,736,108,010
<u>Reconciliation Items</u>			
Unamortized Discount (226)	9,744,229	9,656,549	10,645,720
Unamortized Debt Expense Long-Term (Account 181)	23,127,702	25,644,438	28,246,270
Per FERC Pg. 112 Line No. 18	2,905,000,000	3,205,000,000	3,775,000,000

Variance Explanation

The dollar variance in 2021-2023 is caused by a MFR to FERC difference in presentation. Long-Term Debt on the FERC Form 1 is presented gross without consideration of debt issuance or discount fees. This is different from the MFR presentation which removes unamortized discounts and issuance fees from the balance. Unamortized issuance fees for long-term debt are aggregated in FERC Form 1 Pg. 110 Line No. 69. Unamortized discount fees are presented on FERC Form 1 Pg. 112 Line 23.

	2021	2022	2023
Short-Term Debt	Amount	Amount	Amount
Per MFR Schedule D-2 Line No. 5	555,419,865	852,878,287	705,983,358
<u>Reconciliation Items</u>			
Unamortized Debt Expense Short-Term (181)	58,051	124,563	16,642
Per FERC Pg. 112 Line No. 37	555,477,916	853,002,850	706,000,000

Variance Explanation

The dollar variance in 2021-2023 is caused by a MFR to FERC difference in presentation. Short-Term Debt on the FERC Form 1 is presented gross without consideration of short-term debt issuance fees. This is different from the MFR presentation which removes short-term debt issuance fees from the balance. Unamortized fees for short-term debt are aggregated in FERC Form 1 Pg. 110 Line No. 69.

D2 Grand Total	7,433,165,565	8,451,975,373	9,164,832,596
FERC Grand Total	7,466,095,547	8,487,400,921	9,203,741,228

FERC Reporting Mapping for Unamortized Debt Expense	2021	2022	2023
	Amount	Amount	Amount
<u>Line item detail</u>			
Less: Account Number 181.X (ST)	23,127,702	25,644,438	28,246,270
Less: Account Number 181.X (LT)	58,051	124,563	16,642
FERC Pg. 110 Line No. 69	23,185,754	25,769,001	28,262,912

FERC Reporting Mapping for Unamortized Discount on Long-Term Debt	2021	2022	2023
	Amount	Amount	Amount
<u>Line item detail</u>			
Less: Account Number 226	9,744,229	9,656,549	10,645,720
FERC Pg. 112 Line No. 23	9,744,229	9,656,549	10,645,720