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July 28, 2025

VIA: ELECTRONIC FILING

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

Re: Environmental Cost Recovery Clause
FPSC Docket No. 20250007-EI

Dear Mr. Teitzman:

Attached for filing in the above docket, on behalf of Tampa Electric Company, is the Prepared Direct Testimony and Exhibit of Zel Jones.

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
Attachments

cc: All Parties of Record (w/attachment)



BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO. 20250007-EI
IN RE: TAMPA ELECTRIC'S ENVIRONMENTAL
COST RECOVERY

ACTUAL/ESTIMATED TRUE-UP
JANUARY 2025 THROUGH DECEMBER 2025

TESTIMONY AND EXHIBIT

OF

ZEL D. JONES

FILED: JULY 28, 2025

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

PREPARED DIRECT TESTIMONY

OF

ZEL D. JONES

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

A. My name is Zel D. Jones. My business address is 702 North Franklin Street, Tampa, Florida 33602. I am employed by Tampa Electric Company ("Tampa Electric" or "company") in the position of Manager, Rates in the Regulatory Affairs department.

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

A. I received a Bachelor of Science degree in Civil Engineering with a concentration in Environmental Science from Tennessee State University in 2000, and I received a Master of Business degree from City University of Seattle in 2006. I joined Tampa Electric in 2011 as the Environmental and Water Systems Engineer at the Big Bend Power Station. In December 2019, I joined the Outage & Project Management ("O&PM") Department as a Project Engineer. I became a

1 Project Manager within the same department in 2020 and
2 managed capital projects for Big Bend and Bayside Power
3 Stations. In 2022, I became the Capital Program Lead at
4 Bayside Power Station - overseeing the capital program
5 budget. I joined the Regulatory Affairs Department in
6 October 2023 as a Manager, Rates. My current duties entail
7 managing cost recovery for fuel and purchased power,
8 interchange sales, capacity payments, and approved
9 environmental projects. I have over 14 years of electric
10 utility experience in power plant operations, operational
11 environmental compliance, including development and
12 execution of approved Environmental Clause Recovery Clause
13 ("ECRC") projects), and large capital project and program
14 management.

15
16 **Q.** What is the purpose of your direct testimony?
17

18 **A.** The purpose of my testimony is to present, for Commission
19 review and approval, the calculation of the January 2025
20 through December 2025 actual/estimated true-up amount to
21 be refunded through the ECRC during the period January
22 2026 through December 2026. My testimony addresses the
23 recovery of capital and operations and maintenance
24 ("O&M") costs associated with environmental compliance
25 activities for 2025, based on six months of actual data

1 and six months of estimated data. This information will
2 be used in the determination of the environmental cost
3 recovery factors for January 2026 through December 2026.
4

5 **Q.** Have you prepared an exhibit that shows the recoverable
6 environmental costs for the actual/estimated period of
7 January 2025 through December 2025?
8

9 **A.** Yes, Exhibit No. ZDJ-2 was prepared under my direction
10 and supervision. Document No. 1 contains nine schedules,
11 Forms 42-1E through 42-9E, which show the current period
12 actual/estimated true-up amount to be used in calculating
13 the cost recovery factors for January 2026 through
14 December 2026.
15

16 **Q.** What has Tampa Electric calculated as the
17 actual/estimated true-up for the current period to be
18 applied during the period January 2026 through December
19 2026?
20

21 **A.** The actual/estimated true-up applicable for the current
22 period, January 2025 through December 2025, is an over-
23 recovery of \$467,965. A detailed calculation supporting
24 the true-up amount is shown on Forms 42-1E through 42-9E
25 of my exhibit.

1 **Q.** Is Tampa Electric including costs in the actual/estimated
2 true-up filing for any new environmental projects that
3 were not anticipated and included in its 2025 ECRC
4 factors?

5
6 **A.** No. Tampa Electric is not including costs for any new
7 environmental projects that were not anticipated or
8 included in its 2025 factors.

9
10 **Q.** What depreciation rates were utilized for the capital
11 projects contained in the 2025 actual/estimated true-up?

12
13 **A.** Tampa Electric utilized the depreciation rates approved
14 in Order No. PSC-2025-0038-FOF-EI, issued on February 3,
15 2025, in Docket No. 20230139-EI.

16
17 **Q.** What capital structure components and cost rates did Tampa
18 Electric rely on to calculate the revenue requirement rate
19 of return for January 2025 through December 2025?

20
21 **A.** Tampa Electric's revenue requirements rate of return for
22 January 2025 through December 2025 is calculated based on
23 the capital structure components and current period cost
24 rates as approved in Order No. PSC-2025-0038-FOF-EI,
25 issued on February 3, 2025, in Docket No. 20240026-EI.

1 The calculation of the revenue requirement rate of return
2 is shown on Form 42-9E.

3
4 **Q.** How did the actual/estimated project expenditures for the
5 January 2025 through December 2025 period compare with the
6 company's projections?

7
8 **A.** As shown on Form 42-4E, the total O&M costs are projected
9 to be \$227,393, or 11.8 percent greater than projected.
10 The total capital expenditures itemized on Form 42-6E,
11 are projected to be \$220,061, or 0.9 percent greater than
12 projected. Additional information regarding substantial
13 variances are provided below.

14
15 **O&M Project Variances**

16 O&M expense projections related to planned maintenance
17 work are typically spread across the period in question.
18 However, the company always inspects the units to ensure
19 that maintenance is needed, before beginning work. The
20 need varies according to the actual usage and associated
21 "wear and tear" on the units. If inspection indicates
22 that the maintenance is not yet needed or if additional
23 work is needed, then the company will have a variance
24 compared to the projection. When inspections indicate
25 that work is not needed now; that maintenance expense

1 will be incurred in a future period when warranted by the
2 condition of the unit.

- 3
- 4 • **SO₂ Emissions Allowances:** The SO₂ Emissions Allowances
5 project variance is estimated to be \$29, or 63.5 percent
6 less than projected due to fewer cogeneration purchases
7 and lower SO₂ emission allowances than projected and an
8 SO₂ emission allowance gain booked in April 2025.
9
 - 10 • **Big Bend PM Minimization & Monitoring:** The Big Bend PM
11 Minimization & Monitoring project variance is estimated
12 to be \$290,577, or 90.4 percent less than projected. The
13 variance is due to past over payments for the Continuous
14 Emissions Monitors ("CEMs") maintenance contract. The
15 contract was updated for 2024-2025 and the overpayments
16 were applied to services rendered over that two-year
17 period.
18
 - 19 • **Bayside SCR Consumables:** The Bayside Selective Catalytic
20 Reduction ("SCR") Consumables variance is \$64,182, or
21 20.5 percent less than projected. The variance is due to
22 an extended forced outage on Unit 2 Steam Turbine ("ST")
23 and Combustion Turbine ("CT") that is scheduled to end
24 August 2025. The extended forced outage reduced the need
25 for consumables.

- 1 • **Big Bend Unit 4 SCR:** The Big Bend Unit 4 SCR project
2 variance is \$80,890, or 10.1 percent greater than
3 projected. The variance is due to cleaning of the
4 Selective Catalytic Reduction ("SCR") equipment during a
5 planned maintenance outage.
6
- 7 • **Greenhouse Gas Reduction Program:** The Greenhouse Gas
8 Reduction Program variance is \$3,764, or 14.6 percent less
9 than projected. The variance is due to the timing of the
10 scheduled quarterly invoices, with an overpayment earlier
11 in the year. The current variance should be resolved when
12 the remaining invoices are paid later in the year.
13
- 14 • **Big Bend Gypsum Storage Facility:** The Big Bend Gypsum
15 Storage Facility project variance is \$25,726, or 10.4
16 percent less than projected. The variance is due to less
17 facility yard maintenance being required as a result of
18 less coal generation in the earlier part of the year.
19
- 20 • **Big Bend ELG Compliance:** The Big Bend Effluent Limitation
21 Guidelines ("ELG") Compliance project variance is
22 \$318,049, or 39.8 percent less than projected. The
23 variance is due to the Underground Injection Control
24 ("UIC") well system not operating earlier this year. The
25 UIC well receives stormwater and recycled water from the

1 Plant's runoff, ditches, and ponds to maintain pond levels
2 at the Plant. Due to reduced rainfall, the UIC was not
3 needed to prevent the pond from overflowing.

- 4
- 5 • **Big Bend Unit 1 316(b) Impingement Mortality:** The Big
6 Bend Unit 1 316(b) Impingement Mortality project variance
7 is \$62,500, or 50.0 percent less than projected. The
8 variance is due to a required outage being moved to a
9 later date and the spend will occur during the third and
10 fourth quarter of 2025.

- 11
- 12 • **Bayside 316(b) Compliance:** The Bayside 316(b) Compliance
13 project variance is \$186,332, or 33.9 percent less than
14 projected. The variance is due to optimization study
15 activities occurring in the second half of 2025.

16

17 **Big Bend NESHAP Subpart YYYY Compliance:** The Big Bend
18 NESHAP Subpart YYYY Compliance project variance is
19 \$10,300, or 66.7 percent less than projected. The variance
20 is due to less testing required. Tampa Electric will
21 perform the testing during the second half of the year.

- 22
- 23 • **Renewable Energy Credits:** The net revenue from the sale
24 of Renewable Energy Credits ("RECs") creates a variance
25 of \$716,647, or 13.5 percent less than projected. The

1 variance is due to REC prices being less than originally
2 projected.

- 3
- 4 • **Bayside 316(a) Thermal Variance Study:** The Bayside 316(a)
5 Thermal Variance Study variance is \$62,500, or 45.5
6 percent less than projected. The variance is due to the
7 thermal study activities occurring in the second half of
8 2025.

9

10 **Capital Project Variances**

- 11 • **Big Bend PM Minimization and Monitoring:** The Big Bend PM
12 Minimization and Monitoring project variance is \$33,842,
13 or 147.0 percent greater than projected. The variance is
14 due to new PM CEMS equipment on Unit 4 that was installed
15 and is scheduled to be placed in-service July 2025.
- 16
- 17 • **Bayside 316(b) Compliance:** The Bayside 316(b) Compliance
18 project variance is \$117,531, or 5.4 percent greater than
19 projected. The variance is related to the accounts
20 utilized to estimate depreciation rates provided a lower
21 estimate than the actual depreciation rate calculated for
22 the period of January 2025 to December 2025.

23

24 **Q.** Does this conclude your direct testimony?

25

1 **A.** Yes, it does.

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TAMPA ELECTRIC COMPANY
DOCKET NO. 20250007-EI
EXHIBIT NO. ZDJ-2
FILED: 07/28/2025

EXHIBIT TO THE TESTIMONY OF
ZEL D. JONES

TAMPA ELECTRIC'S ENVIRONMENTAL
COST RECOVERY

ACTUAL/ESTIMATED TRUE-UP

JANUARY 2025 THROUGH DECEMBER 2025

INDEX

**TAMPA ELECTRIC COMPANY
ENVIRONMENTAL COST RECOVERY CLAUSE**

**ACTUAL/ESTIMATED TRUE-UP AMOUNT
FOR THE PERIOD
JANUARY 2025 THROUGH DECEMBER 2025**

FORMS 42-1E THROUGH 42-9E

DOCUMENT NO.	TITLE	PAGE
1	FORM 42-1E	13
2	FORM 42-2E	14
3	FORM 42-3E	15
4	FORM 42-4E	16
5	FORM 42-5E	17
6	FORM 42-6E	18
7	FORM 42-7E	19
8	FORM 42-8E	20
9	FORM 42-9E	39

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Current Period Actual / Estimated Amount
January 2025 to December 2025
(in Dollars)

Form 42 - 1E

<u>Line</u>	<u>Period Amount</u>
1. Over/(Under) Recovery for the Current Period (Form 42-2E, Line 5)	186,354
2. Interest Provision (Form 42-2E, Line 6)	281,611
3. Sum of Current Period Adjustments (Form 42-2E, Line 10)	<u>\$0</u>
4. Current Period True-Up Amount to be Refunded/(Recovered) In the Projection Period January 2026 to December 2026 (Lines 1 + 2 + 3)	<u>\$467,965</u>

Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Current Period Actual / Estimated Amount
January 2025 to December 2025

Form 42 - 2E

Current Period True-Up Amount
(in Dollars)

Line	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1. ECRC Revenues (net of Revenue Taxes)	1,113,830	1,093,092	975,367	1,064,349	1,278,953	1,450,920	1,455,964	1,454,735	1,484,618	1,347,577	1,139,371	1,065,871	14,924,648
2. True-Up Provision	625,075	625,075	625,075	625,075	625,075	625,075	625,075	625,075	625,075	625,075	625,075	625,075	7,500,900
3. ECRC Revenues Applicable to Period (Lines 1 + 2)	1,738,905	1,718,167	1,600,442	1,689,424	1,904,028	2,075,995	2,081,039	2,079,810	2,109,693	1,972,652	1,764,446	1,690,946	22,425,548
4. Jurisdictional ECRC Costs													
a. O & M Activities (Form 42-5E, Line 9)	(734,562)	(26,215)	(154,172)	(130,036)	(177,378)	(227,004)	(187,169)	(195,764)	(174,594)	(175,859)	(37,505)	67,424	(2,152,834)
b. Capital Investment Projects (Form 42-7E, Line 9)	2,062,636	2,056,653	2,051,050	2,046,892	2,042,898	2,035,939	2,029,146	2,023,898	2,016,923	2,015,492	2,008,664	2,001,836	24,392,027
c. Total Jurisdictional ECRC Costs	1,328,074	2,030,438	1,896,878	1,916,856	1,865,520	1,808,935	1,841,977	1,828,134	1,842,329	1,839,633	1,971,159	2,069,260	22,239,193
5. Over/(Under) Recovery (Line 3 - Line 4c)	410,831	(312,271)	(296,436)	(227,432)	38,508	267,060	239,062	251,676	267,364	133,019	(206,713)	(378,314)	186,354
6. Interest Provision (Form 42-3E, Line 10)	36,269	34,310	30,890	27,568	25,231	23,687	21,746	20,025	18,843	16,995	14,491	11,556	281,611
7. Beginning Balance True-Up & Interest Provision	7,500,900	7,322,925	6,419,889	5,529,268	4,704,329	4,142,993	3,808,665	3,444,398	3,091,024	2,752,156	2,277,095	1,459,798	7,500,900
a. Deferred True-Up from January to December 2024 (Order No. PSC-2024-0482-FOF-EI)	2,597,551	2,597,551	2,597,551	2,597,551	2,597,551	2,597,551	2,597,551	2,597,551	2,597,551	2,597,551	2,597,551	2,597,551	2,597,551
8. True-Up Collected/(Refunded) (see Line 2)	(625,075)	(625,075)	(625,075)	(625,075)	(625,075)	(625,075)	(625,075)	(625,075)	(625,075)	(625,075)	(625,075)	(625,075)	(7,500,900)
9. End of Period Total True-Up (Lines 5+6+7+7a+8)	9,920,476	9,017,440	8,126,819	7,301,880	6,740,544	6,406,216	6,041,949	5,688,575	5,349,707	4,874,646	4,057,349	3,065,516	3,065,516
10. Adjustment to Period True-Up Including Interest	0	0	0	0	0	0	0	0	0	0	0	0	0
11. End of Period Total True-Up (Lines 9 + 10)	\$9,920,476	\$9,017,440	\$8,126,819	\$7,301,880	\$6,740,544	\$6,406,216	\$6,041,949	\$5,688,575	\$5,349,707	\$4,874,646	\$4,057,349	\$3,065,516	\$3,065,516

Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Current Period Actual / Estimated Amount
January 2025 to December 2025

Interest Provision
(in Dollars)

Line	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1. Beginning True-Up Amount (Form 42-2E, Line 7 + 7a + 10)	\$10,098,451	\$9,920,476	\$9,017,440	\$8,126,819	\$7,301,880	\$6,740,544	\$6,406,216	\$6,041,949	\$5,688,575	\$5,349,707	\$4,874,646	\$4,057,349	
2. Ending True-Up Amount Before Interest	9,884,207	8,983,130	8,095,929	7,274,312	6,715,313	6,382,529	6,020,203	5,668,550	5,330,864	4,857,651	4,042,858	3,053,960	
3. Total of Beginning & Ending True-Up (Lines 1 + 2)	19,982,658	18,903,606	17,113,369	15,401,131	14,017,193	13,123,073	12,426,419	11,710,499	11,019,439	10,207,358	8,917,504	7,111,309	
4. Average True-Up Amount (Line 3 x 1/2)	9,991,329	9,451,803	8,556,685	7,700,566	7,008,597	6,561,537	6,213,210	5,855,250	5,509,720	5,103,679	4,458,752	3,555,655	
5. Interest Rate (First Day of Reporting Business Month)	4.36%	4.35%	4.35%	4.32%	4.28%	4.35%	4.31%	4.10%	4.10%	4.10%	3.90%	3.90%	
6. Interest Rate (First Day of Subsequent Business Month)	4.35%	4.35%	4.32%	4.28%	4.35%	4.31%	4.10%	4.10%	4.10%	3.90%	3.90%	3.90%	
7. Total of Beginning & Ending Interest Rates (Lines 5 + 6)	8.71%	8.70%	8.67%	8.60%	8.63%	8.66%	8.41%	8.20%	8.20%	8.00%	7.80%	7.80%	
8. Average Interest Rate (Line 7 x 1/2)	4.355%	4.350%	4.335%	4.300%	4.315%	4.330%	4.205%	4.100%	4.100%	4.000%	3.900%	3.900%	
9. Monthly Average Interest Rate (Line 8 x 1/12)	0.363%	0.363%	0.361%	0.358%	0.360%	0.361%	0.350%	0.342%	0.342%	0.333%	0.325%	0.325%	
10. Interest Provision for the Month (Line 4 x Line 9)	\$36,269	\$34,310	\$30,890	\$27,568	\$25,231	\$23,687	\$21,746	\$20,025	\$18,843	\$16,995	\$14,491	\$11,556	\$281,611

Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Current Period Actual / Estimated Amount
January 2025 to December 2025

Form 42 - 4E

Variance Report of O & M Activities
(In Dollars)

Line	(1)	(2)	(3)	(4)
	Actual / Estimated	Original Projection	Variance Amount	Percent
1. Description of O&M Activities				
a. Big Bend Unit 3 Flue Gas Desulfurization Integration	\$0	\$0	\$0	0.0%
b. SO2 Emissions Allowances	(\$17)	(\$46)	\$29	-63.5%
c. Big Bend Units 1 & 2 FGD	\$0	\$0	\$0	0.0%
d. Big Bend PM Minimization and Monitoring	\$30,783	\$321,360	(\$290,577)	-90.4%
e. NPDES Annual Surveillance Fees	\$34,500	\$35,535	(\$1,035)	-2.9%
f. Gannon Thermal Discharge Study	\$0	\$0	\$0	0.0%
g. Polk NOx Emissions Reduction	\$0	\$0	\$0	0.0%
h. Bayside SCR Consumables	\$248,708	\$312,890	(\$64,182)	-20.5%
i. Big Bend Unit 4 SOFA	\$0	\$0	\$0	0.0%
j. Clean Water Act Section 316(b) Phase II Study	\$5,150	\$5,150	\$0	0.0%
k. Arsenic Groundwater Standard Program	\$0	\$0	\$0	0.0%
l. Big Bend 3 SCR	\$0	\$0	\$0	0.0%
m. Big Bend 4 SCR	\$884,290	\$803,400	\$80,890	10.1%
n. Mercury Air Toxics Standards	\$1,036	\$1,030	\$6	0.6%
o. Greenhouse Gas Reduction Program	\$21,986	\$25,750	(\$3,764)	-14.6%
p. Big Bend Gypsum Storage Facility	\$221,474	\$247,200	(\$25,726)	-10.4%
q. Coal Combustion Residuals (CCR) Rule - Phase I	\$0	\$0	\$0	0.0%
r. Big Bend ELG Compliance	\$481,951	\$800,000	(\$318,049)	-39.8%
s. Coal Combustion Residuals (CCR) Rule - Phase II	\$0	\$0	\$0	0.0%
t. Big Bend Unit 1 Sec. 316(b) Impingement Mortality	\$62,500	\$125,000	(\$62,500)	-50.0%
u. Bayside 316(b) Compliance	\$363,668	\$550,000	(\$186,332)	-33.9%
v. Big Bend NESHAP Subpart YYYY Compliance	\$5,150	\$15,450	(\$10,300)	-66.7%
w. Renewable Energy Credits	(\$4,589,012)	(\$5,305,660)	\$716,647	-13.5%
x. Bayside 316(a) Thermal Variance Study	\$75,000	\$137,500	(\$62,500)	-45.5%
2. Total Investment Projects - Recoverable Costs	(\$2,152,833)	(\$1,925,440)	(\$227,393)	11.8%
3. Recoverable Costs Allocated to Energy	(\$2,192,483)	(\$1,966,125)	(\$226,358)	11.5%
4. Recoverable Costs Allocated to Demand	\$39,650	\$40,685	(\$1,035)	-2.5%

Notes:

Column (1) is the End of Period Totals on Form 42-5E.
Column (2) is the approved projected amount in accordance with FPSC Order No. PSC-2024-0482-FOF-EI.
Column (3) = Column (1) - Column (2)
Column (4) = Column (3) / Column (2)

Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Current Period Actual / Estimated Amount
January 2025 to December 2025

O&M Activities
(in Dollars)

Line	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total	Method of Classification Demand	Energy
1. Description of O&M Activities															
a.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	1	0	0	(24)	2	0	0	1	1	0	1	1	(17)		(17)
c.	0	0	0	0	0	0	0	0	0	0	0	0	0		0
d.	4,254	4,277	4,254	4,254	9,488	4,254	10,000	4,500	4,500	10,000	4,500	4,500	30,783		30,783
e.	0	34,500	0	0	0	0	0	0	0	0	0	0	34,500	\$34,500	0
f.	0	0	0	0	0	0	0	0	0	0	0	0	0		0
g.	0	0	0	0	0	0	0	0	0	0	0	0	0		0
h.	19,705	3,195	15,877	24,299	3,195	36,004	20,000	25,287	25,287	25,287	25,287	25,287	248,708		248,708
i.	0	0	0	0	0	0	0	0	0	0	0	0	0		0
j.	0	0	0	0	0	0	0	0	0	0	5,150	0	5,150		0
k.	0	0	0	0	0	0	0	0	0	0	0	0	0		0
l.	64,676	90,087	50,138	47,782	124,017	105,891	66,950	66,950	66,950	66,950	66,950	66,950	884,290		884,290
m.	0	0	0	0	0	0	0	1,036	1,036	0	0	0	1,036		1,036
n.	0	0	6,638	0	4,319	0	1,505	1,505	1,505	1,505	1,505	1,505	21,966		21,966
o.	6,104	13,761	0	0	0	0	50,000	40,000	5,000	0	31,608	75,000	221,474		221,474
p.	0	0	0	0	0	0	0	0	0	0	0	0	0		0
q.	8,185	71,395	1,300	835	119	116	66,667	66,667	66,667	66,667	66,667	66,667	481,951		481,951
r.	0	0	0	0	0	0	0	0	0	0	0	0	0		0
s.	0	0	0	0	0	0	0	0	0	0	0	0	0		0
t.	0	0	0	0	0	0	10,417	10,417	10,417	10,417	10,417	10,417	62,500		62,500
u.	0	9,010	7,317	4,691	983	0	66,667	41,667	41,667	41,666	41,666	108,334	363,668		363,668
v.	0	0	0	0	0	0	0	5,150	0	0	0	0	5,150		5,150
w.	(837,487)	(252,440)	(241,696)	(211,874)	(319,500)	(373,269)	(481,874)	(466,943)	(404,587)	(400,850)	(311,756)	(286,736)	(4,589,012)		(4,589,012)
x.	0	0	0	0	0	0	12,500	12,500	12,500	12,500	25,000	0	75,000		75,000
2.	(\$734,562)	(\$26,215)	(\$154,172)	(\$130,036)	(\$177,378)	(\$227,004)	(\$187,169)	(\$195,764)	(\$174,594)	(\$175,859)	(\$37,505)	\$67,424	(\$2,152,833)	\$39,650	(\$2,192,483)
3.															
4.	(734,562)	(60,715)	(154,172)	(130,036)	(177,378)	(227,004)	(187,169)	(195,764)	(174,594)	(175,859)	(42,655)	67,424	(2,192,483)		(2,192,483)
5.	0	34,500	0	0	0	0	0	0	0	0	5,150	0	39,650		39,650
6.	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000		1,000,000
7.	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000		1,000,000
8.	(734,562)	(60,715)	(154,172)	(130,036)	(177,378)	(227,004)	(187,169)	(195,764)	(174,594)	(175,859)	(42,655)	67,424	(2,192,484)		(2,192,484)
9.	0	34,500	0	0	0	0	0	0	0	0	5,150	0	39,650		39,650
10.	(\$734,562)	(\$26,215)	(\$154,172)	(\$130,036)	(\$177,378)	(\$227,004)	(\$187,169)	(\$195,764)	(\$174,594)	(\$175,859)	(\$37,505)	\$67,424	(\$2,152,834)		(\$2,192,483)

Notes:

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

Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Current Period Actual / Estimated Amount
January 2025 to December 2025

Form 42 - 6E

Variance Report of Capital Investment Projects - Recoverable Costs
(In Dollars)

Line		(1)	(2)	(3)	(4)
		Actual / Estimated	Original Projection	Variance Amount	Percent
1.	Description of Investment Projects				
a.	Big Bend Unit 3 Flue Gas Desulfurization Integration	\$1,186,773	\$1,189,253	(\$2,480)	-0.2%
b.	Big Bend Unit 4 Continuous Emissions Monitors	\$0	\$0	0	0.0%
c.	Big Bend Section 114 Mercury Testing Platform	\$6,628	\$6,646	(18)	-0.3%
d.	Big Bend Units 1 & 2 FGD	\$1,858,014	\$1,859,805	(1,791)	-0.1%
e.	Big Bend FGD Optimization and Utilization	\$1,962,038	\$1,966,200	(4,162)	-0.2%
f.	Big Bend PM Minimization and Monitoring	\$56,863	\$23,021	33,842	147.0%
g.	Polk NOx Emissions Reduction	\$91,844	\$92,026	(182)	-0.2%
h.	Big Bend Unit 4 SOFA	\$266,395	\$267,004	(609)	-0.2%
i.	Big Bend Unit 4 SCR	\$5,877,956	\$5,892,568	(14,612)	-0.2%
j.	Big Bend FGD System Reliability	\$2,556,515	\$2,563,280	(6,765)	-0.3%
k.	Mercury Air Toxics Standards	\$715,414	\$717,469	(2,055)	-0.3%
l.	SO2 Emissions Allowances (B)	(\$2,928)	(\$2,944)	16	-0.5%
m.	Big Bend Gypsum Storage Facility	\$1,805,444	\$1,812,342	(6,898)	-0.4%
n.	Big Bend Coal Combustion Residual Rule (CCR Rule)	\$519,910	\$500,647	19,263	3.8%
o.	Coal Combustion Residuals (CCR-Phase II)	\$150,780	\$151,348	(568)	-0.4%
p.	Big Bend ELG Compliance	\$3,637,304	\$3,542,611	94,693	2.7%
q.	Big Bend Unit 1 Sec. 316(b) Impingement Mortality	\$1,353,515	\$1,358,442	(4,927)	-0.4%
r.	Bayside 316(b) Compliance	\$2,296,011	\$2,178,480	117,531	5.4%
s.	Big Bend NESHAP Subpart YYYY Compliance	\$53,551	\$53,768	(\$217)	-0.4%
2.	Total Investment Projects - Recoverable Costs	\$24,392,027	\$24,171,966	\$220,061	0.9%
3.	Recoverable Costs Allocated to Energy	\$16,434,507	\$16,440,438	(\$5,931)	0.0%
4.	Recoverable Costs Allocated to Demand	\$7,957,520	\$7,731,528	\$225,992	2.9%

Notes:

Column (1) is the End of Period Totals on Form 42-7E.

Column (2) is the approved projected amount in accordance with FPSC Order No. PSC-2024-0482-FOF-EI.

Column (3) = Column (1) - Column (2)

Column (4) = Column (3) / Column (2)

Form 42-7E

Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Current Period Actual / Estimated Amount
January 2025 to December 2025
Capital Investment Projects-Recoverable Costs
(in Dollars)

Line	Description (A)	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total	Method of Classification Demand	Energy
1.	a. Big Bend Unit 3 Flue Gas Desulfurization Integration	\$101,286	\$100,861	\$100,425	\$99,988	\$99,552	\$99,116	\$98,680	\$98,243	\$97,807	\$97,371	\$96,935	\$96,499	\$1,166,773		\$1,166,773
	b. Big Bend Unit 4 Coal Combustion Residuals (CCR) Phase I	562	567	568	567	565	553	552	549	548	546	544	543	6,628		6,628
	c. Big Bend Section 141 Mercury Testing Platform	159,849	158,937	156,025	157,113	156,202	155,290	154,379	153,467	152,556	151,644	150,732	149,820	1,658,014		1,658,014
	d. Big Bend Units 1 & 2 FGD	167,431	166,718	166,003	165,289	164,574	163,861	163,146	162,432	161,717	161,003	160,289	159,575	1,862,038		1,862,038
	e. Big Bend FGD Optimization and Utilization	4,184	4,188	4,182	4,176	4,170	4,164	4,159	4,153	4,147	4,141	4,135	4,129	56,863		56,863
	f. Big Bend PM Minimization and Monitoring	7,845	7,810	7,775	7,741	7,706	7,671	7,636	7,601	7,567	7,532	7,497	7,463	91,844		91,844
	g. Polk NO _x Emissions Reduction	22,704	22,612	22,521	22,430	22,338	22,246	22,154	22,062	21,970	21,878	21,786	21,694	266,395		266,395
	h. Big Bend Unit 4 SOFA	500,313	498,408	496,501	494,595	492,689	490,783	488,877	486,970	485,064	483,158	481,252	479,346	5,877,966		5,877,966
	i. Big Bend FGD System Reliability	217,357	216,573	215,788	214,994	214,200	213,406	212,612	211,817	211,023	210,229	209,435	208,641	2,556,515		2,556,515
	j. Big Bend FGD System Reliability	60,674	60,344	60,014	59,684	59,354	59,024	58,694	58,364	58,034	57,704	57,374	57,044	715,444		715,444
	k. Big Bend FGD System Reliability	60,674	60,344	60,014	59,684	59,354	59,024	58,694	58,364	58,034	57,704	57,374	57,044	715,444		715,444
	l. SO ₂ Emissions Minimization (B)	152,227	151,904	151,582	151,260	150,938	150,615	150,292	149,970	149,647	149,325	149,003	148,681	1,805,444		1,805,444
	m. Big Bend Gasplant Storage Facility	37,634	38,816	39,998	41,179	42,361	43,543	44,725	45,907	47,089	48,271	49,453	50,635	519,910		519,910
	n. Coal Combustion Residuals (CCR Phase I)	12,715	12,687	12,660	12,633	12,606	12,579	12,551	12,524	12,497	12,470	12,443	12,415	150,780		150,780
	o. Coal Combustion Residuals (CCR Phase II)	305,551	304,552	303,553	302,554	301,555	300,556	299,557	298,558	297,559	296,560	295,561	294,562	3,637,304		3,637,304
	p. Big Bend ELG Compliance	114,265	113,897	113,530	113,162	112,794	112,427	112,059	111,691	111,323	110,955	110,587	110,219	1,353,515		1,353,515
	q. Big Bend Unit 1 Sec. 316(b) Impingement Mortality	193,540	192,887	192,234	191,581	190,928	190,275	189,622	188,969	188,316	187,663	187,010	186,357	2,296,011		2,296,011
	r. Bayshore 316(b) Compliance	4,507	4,499	4,492	4,485	4,477	4,470	4,463	4,456	4,449	4,442	4,435	4,428	53,551		53,551
	s. Big Bend NESHAP Support YYYY Compliance															
2.	Total Investment Projects - Recoverable Costs	\$2,062,636	\$2,056,653	\$2,051,050	\$2,046,892	\$2,042,698	\$2,038,539	\$2,034,380	\$2,030,221	\$2,026,062	\$2,021,903	\$2,017,744	\$2,013,585	\$24,392,027		\$16,434,507
3.	Recoverable Costs Allocated to Energy	1,398,931	1,393,514	1,388,092	1,382,673	1,377,253	1,371,832	1,366,411	1,361,000	1,355,589	1,350,178	1,344,767	1,339,356	16,434,507		16,434,507
4.	Recoverable Costs Allocated to Demand	663,705	663,139	662,958	662,219	661,445	660,706	659,967	659,228	658,489	657,750	657,011	656,272	7,957,520		7,957,520
5.	Retail Energy Jurisdictional Factor	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000		1,000,000
6.	Retail Demand Jurisdictional Factor	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000		1,000,000
7.	Jurisdictional Energy Recoverable Costs (C)	1,398,931	1,393,514	1,388,092	1,382,673	1,377,253	1,371,832	1,366,411	1,361,000	1,355,589	1,350,178	1,344,767	1,339,356	16,434,507		16,434,507
8.	Jurisdictional Demand Recoverable Costs (D)	663,705	663,139	662,958	662,219	661,445	660,706	659,967	659,228	658,489	657,750	657,011	656,272	7,957,520		7,957,520
9.	Total Jurisdictional Recoverable Costs for Investment Projects (Lines 7 + 8)	\$2,062,636	\$2,056,653	\$2,051,050	\$2,046,892	\$2,042,698	\$2,038,539	\$2,034,380	\$2,030,221	\$2,026,062	\$2,021,903	\$2,017,744	\$2,013,585	\$24,392,027		\$16,434,507

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

Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Current Period Actual / Estimated Amount
January 2025 to December 2025

Form 42-8E
Page 1 of 19

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other - AFUDC (excl from CWIP)		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$13,763,263	\$13,763,263	\$13,763,263	\$13,763,263	\$13,763,263	\$13,763,263	\$13,763,263	\$13,763,263	\$13,763,263	\$13,763,263	\$13,763,263	\$13,763,263	\$13,763,263	
3.	Less: Accumulated Depreciation	(8,097,645)	(8,158,647)	(8,219,649)	(8,280,651)	(8,341,653)	(8,402,655)	(8,463,657)	(8,524,659)	(8,585,661)	(8,646,663)	(8,707,665)	(8,768,667)	(8,829,669)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	\$5,665,618	5,604,616	5,543,614	5,482,612	5,421,610	5,360,608	5,299,606	5,238,604	5,177,602	5,116,600	5,055,598	4,994,596	4,933,594	
6.	Average Net Investment		5,635,117	5,574,115	5,513,113	5,452,111	5,391,109	5,330,107	5,269,105	5,208,103	5,147,101	5,086,099	5,025,097	4,964,095	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$31,111	\$30,775	\$30,438	\$30,101	\$29,764	\$29,428	\$29,091	\$28,754	\$28,417	\$28,080	\$27,744	\$27,407	\$351,110
b.	Debt Component Grossed Up For Taxes (C)		9,183	9,084	8,985	8,885	8,786	8,686	8,587	8,487	8,388	8,289	8,189	8,090	103,639
8.	Investment Expenses														
a.	Depreciation (D)		\$61,002	\$61,002	\$61,002	\$61,002	\$61,002	\$61,002	\$61,002	\$61,002	\$61,002	\$61,002	\$61,002	\$61,002	\$732,024
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		101,296	100,861	100,425	99,988	99,552	99,116	98,680	98,243	97,807	97,371	96,935	96,499	1,186,773
a.	Recoverable Costs Allocated to Energy		101,296	100,861	100,425	99,988	99,552	99,116	98,680	98,243	97,807	97,371	96,935	96,499	1,186,773
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		101,296	100,861	100,425	99,988	99,552	99,116	98,680	98,243	97,807	97,371	96,935	96,499	1,186,773
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$101,296	\$100,861	\$100,425	\$99,988	\$99,552	\$99,116	\$98,680	\$98,243	\$97,807	\$97,371	\$96,935	\$96,499	\$1,186,773

Notes:

- (A) Applicable depreciable base for Big Bend; accounts 312.45 (\$13,435,775), 315.45 (\$327,307), and 312.40 (\$182).
 (B) Line 6 x 6.6252% x 1/12 (Jan-Dec). Based on ROE of 10.50%, with weighted income tax rate of 25.3450% (expansion factor of 1.33950).
 (C) Line 6 x 1.9556% x 1/12 (Jan-Dec)
 (D) Applicable depreciation rate is 5.4%, 2.8%, and 3.8%
 (E) Line 9a x Line 10
 (F) Line 9b x Line 11

Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Current Period Actual / Estimated Amount
January 2025 to December 2025

Form 42-8E
Page 2 of 19

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	
3.	Less: Accumulated Depreciation	(\$866,211)	(866,211)	(866,211)	(866,211)	(866,211)	(866,211)	(866,211)	(866,211)	(866,211)	(866,211)	(866,211)	(866,211)	(866,211)	
4.	CWIP - Non-Interest Bearing	\$0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$0	0	0	0	0	0	0	0	0	0	0	0	0	0
6.	Average Net Investment		0	0	0	0	0	0	0	0	0	0	0	0	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		0	0	0	0	0	0	0	0	0	0	0	0	\$0
b.	Debt Component Grossed Up For Taxes (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
8.	Investment Expenses														
a.	Depreciation (D)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		0	0	0	0	0	0	0	0	0	0	0	0	0
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Notes:

- (A) Applicable depreciable base for Big Bend; accounts TBD depending on type of plant added.
 (B) Line 6 x 6.6252% x 1/12 (Jan-Dec). Based on ROE of 10.50%, with weighted income tax rate of 25.3450% (expansion factor of 1.33950.)
 (C) Line 6 x 1.9556% x 1/12 (Jan-Dec)
 (D) Applicable depreciation rate is TBD depending on type of plant added.
 (E) Line 9a x Line 10
 (F) Line 9b x Line 11

Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Current Period Actual / Estimated Amount
January 2025 to December 2025

Form 42-8E
Page 3 of 19

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	
3.	Less: Accumulated Depreciation	(\$77,515)	(77,769)	(78,023)	(78,277)	(78,531)	(78,785)	(79,039)	(79,293)	(79,547)	(79,801)	(80,055)	(80,309)	(80,563)	
4.	CWIP - Non-Interest Bearing	\$0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	\$43,222	42,968	42,714	42,460	42,206	41,952	41,698	41,444	41,190	40,936	40,682	40,428	40,174	
6.	Average Net Investment		43,095	42,841	42,587	42,333	42,079	41,825	41,571	41,317	41,063	40,809	40,555	40,301	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$238	\$237	\$235	\$234	\$232	\$231	\$230	\$228	\$227	\$225	\$224	\$223	\$2,764
b.	Debt Component Grossed Up For Taxes (C)		70	70	69	69	69	68	68	67	67	67	66	66	816
8.	Investment Expenses														
a.	Depreciation (D)		\$254	\$254	\$254	\$254	\$254	\$254	\$254	\$254	\$254	\$254	\$254	\$254	3,048
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		562	561	558	557	555	553	552	549	548	546	544	543	6,628
a.	Recoverable Costs Allocated to Energy		562	561	558	557	555	553	552	549	548	546	544	543	6,628
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		562	561	558	557	555	553	552	549	548	546	544	543	6,628
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$562	\$561	\$558	\$557	\$555	\$553	\$552	\$549	\$548	\$546	\$544	\$543	\$6,628

Notes:

- (A) Applicable depreciable base for Big Bend; account 311.40
 (B) Line 6 x 6.6252% x 1/12 (Jan-Dec). Based on ROE of 10.50%, with weighted income tax rate of 25.3450% (expansion factor of 1.33950.)
 (C) Line 6 x 1.9556% x 1/12 (Jan-Dec)
 (D) Applicable depreciation rate is 2.5%
 (E) Line 9a x Line 10
 (F) Line 9b x Line 11

Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Current Period Actual / Estimated Amount
January 2025 to December 2025

Form 42-8E
Page 4 of 19

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other - AFUDC (excl from CWIP)		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$28,490,542	\$28,490,542	\$28,490,542	\$28,490,542	\$28,490,542	\$28,490,542	\$28,490,542	\$28,490,542	\$28,490,542	\$28,490,542	\$28,490,542	\$28,490,542	\$28,490,542	
3.	Less: Accumulated Depreciation	(\$23,902,082)	(24,029,576)	(24,157,070)	(24,284,564)	(24,412,058)	(24,539,552)	(24,667,046)	(24,794,540)	(24,922,034)	(25,049,528)	(25,177,022)	(25,304,516)	(25,432,010)	
4.	CWIP - Non-Interest Bearing	\$0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	\$4,588,461	4,460,967	4,333,473	4,205,979	4,078,485	3,950,991	3,823,497	3,696,003	3,568,509	3,441,015	3,313,521	3,186,027	3,058,533	
6.	Average Net Investment		4,524,714	4,397,220	4,269,726	4,142,232	4,014,738	3,887,244	3,759,750	3,632,256	3,504,762	3,377,268	3,249,774	3,122,280	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		\$24,981	\$24,277	\$23,573	\$22,869	\$22,165	\$21,461	\$20,758	\$20,054	\$19,350	\$18,646	\$17,942	\$17,238	\$253,314
	b. Debt Component Grossed Up For Taxes (C)		7,374	7,166	6,958	6,750	6,543	6,335	6,127	5,919	5,712	5,504	5,296	5,088	74,772
8.	Investment Expenses														
	a. Depreciation (D)		\$127,494	\$127,494	\$127,494	\$127,494	\$127,494	\$127,494	\$127,494	\$127,494	\$127,494	\$127,494	\$127,494	\$127,494	1,529,928
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		\$159,849	\$158,937	\$158,025	\$157,113	\$156,202	\$155,290	\$154,379	\$153,467	\$152,556	\$151,644	\$150,732	\$149,820	\$1,858,014
	a. Recoverable Costs Allocated to Energy		159,849	158,937	158,025	157,113	156,202	155,290	154,379	153,467	152,556	151,644	150,732	149,820	1,858,014
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		159,849	158,937	158,025	157,113	156,202	155,290	154,379	153,467	152,556	151,644	150,732	149,820	1,858,014
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$159,849	\$158,937	\$158,025	\$157,113	\$156,202	\$155,290	\$154,379	\$153,467	\$152,556	\$151,644	\$150,732	\$149,820	\$1,858,014

Notes:

- (A) Applicable depreciable base for Big Bend assets; accounts 311.45 (\$141,968), 312.45 (\$28,341,531), and 315.45 (\$7,043)
 (B) Line 6 x 6.6252% x 1/12 (Jan-Dec). Based on ROE of 10.50%, with weighted income tax rate of 25.3450% (expansion factor of 1.33950).
 (C) Line 6 x 1.9556% x 1/12 (Jan-Dec)
 (D) Applicable depreciation rates for assets are 3.5%, 5.4%, and 2.8%
 (E) Line 9a x Line 10
 (F) Line 9b x Line 11

Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Current Period Actual / Estimated Amount
January 2025 to December 2025

Form 42-8E
Page 5 of 19

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$22,652,292	\$22,652,292	\$22,652,292	\$22,652,292	\$22,652,292	\$22,652,292	\$22,652,292	\$22,652,292	\$22,652,292	\$22,652,292	\$22,652,292	\$22,652,292	\$22,652,292	
3.	Less: Accumulated Depreciation	(\$13,157,776)	(13,257,673)	(13,357,570)	(13,457,467)	(13,557,364)	(13,657,261)	(13,757,158)	(13,857,055)	(13,956,952)	(14,056,849)	(14,156,746)	(14,256,643)	(14,356,540)	
4.	CWIP - Non-Interest Bearing	\$0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	\$9,494,516	9,394,619	9,294,722	9,194,825	9,094,928	8,995,031	8,895,134	8,795,237	8,695,340	8,595,443	8,495,546	8,395,649	8,295,752	
6.	Average Net Investment		9,444,567	9,344,670	9,244,773	9,144,876	9,044,979	8,945,082	8,845,185	8,745,288	8,645,391	8,545,494	8,445,597	8,345,700	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$52,143	\$51,592	\$51,040	\$50,489	\$49,937	\$49,386	\$48,834	\$48,283	\$47,731	\$47,180	\$46,628	\$46,077	\$589,320
b.	Debt Component Grossed Up For Taxes (C)		15,391	15,229	15,066	14,903	14,740	14,578	14,415	14,252	14,089	13,926	13,764	13,601	173,954
8.	Investment Expenses														
a.	Depreciation (D)		\$99,897	\$99,897	\$99,897	\$99,897	\$99,897	\$99,897	\$99,897	\$99,897	\$99,897	\$99,897	\$99,897	\$99,897	1,198,764
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		\$167,431	\$166,718	\$166,003	\$165,289	\$164,574	\$163,861	\$163,146	\$162,432	\$161,717	\$161,003	\$160,289	\$159,575	\$1,962,038
a.	Recoverable Costs Allocated to Energy		167,431	166,718	166,003	165,289	164,574	163,861	163,146	162,432	161,717	161,003	160,289	159,575	1,962,038
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		167,431	166,718	166,003	165,289	164,574	163,861	163,146	162,432	161,717	161,003	160,289	159,575	1,962,038
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$167,431	\$166,718	\$166,003	\$165,289	\$164,574	\$163,861	\$163,146	\$162,432	\$161,717	\$161,003	\$160,289	\$159,575	\$1,962,038

Notes:

- (A) Applicable depreciable base for Big Bend; accounts 312.45 (\$21,855,886), 311.45 (\$40,016), 316.40 (\$71,401), 315.45 (\$594,901), and 312.40 (\$90,088).
 (B) Line 6 x 6.6252% x 1/12 (Jan-Dec). Based on ROE of 10.50%, with weighted income tax rate of 25.3450% (expansion factor of 1.33950.)
 (C) Line 6 x 1.9556% x 1/12 (Jan-Dec)
 (D) Applicable depreciation rate is 5.4%, 3.5%, 2.0%, 2.8%, and 3.8%
 (E) Line 9a x Line 10
 (F) Line 9b x Line 11

Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Current Period Actual / Estimated Amount
January 2025 to December 2025

Form 42-8E
Page 6 of 19

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	314,543	0	0	0	0	0	314,543
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$351,594	\$351,594	\$351,594	\$351,594	\$351,594	\$351,594	\$351,594	\$666,137	\$666,137	\$666,137	\$666,137	\$666,137	\$666,137	
3.	Less: Accumulated Depreciation	(\$193,903)	(194,723)	(195,543)	(196,363)	(197,183)	(198,003)	(198,823)	(199,643)	(201,873)	(204,103)	(206,333)	(208,563)	(210,793)	
4.	CWIP - Non-Interest Bearing	\$314,543	314,543	314,543	314,543	314,543	314,543	314,543	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	\$472,234	471,414	470,594	469,774	468,954	468,134	467,314	466,494	464,264	462,034	459,804	457,574	455,344	
6.	Average Net Investment		471,824	471,004	470,184	469,364	468,544	467,724	466,904	465,379	463,149	460,919	458,689	456,459	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$2,605	\$2,600	\$2,596	\$2,591	\$2,587	\$2,582	\$2,578	\$2,569	\$2,557	\$2,545	\$2,532	\$2,520	\$30,862
b.	Debt Component Grossed Up For Taxes (C)		769	768	766	765	764	762	761	758	755	751	748	744	9,111
8.	Investment Expenses														
a.	Depreciation (D)		\$820	\$820	\$820	\$820	\$820	\$820	\$820	\$2,230	\$2,230	\$2,230	\$2,230	\$2,230	16,890
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		4,194	4,188	4,182	4,176	4,171	4,164	4,159	5,557	5,542	5,526	5,510	5,494	56,863
a.	Recoverable Costs Allocated to Energy		4,194	4,188	4,182	4,176	4,171	4,164	4,159	5,557	5,542	5,526	5,510	5,494	56,863
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		4,194	4,188	4,182	4,176	4,171	4,164	4,159	5,557	5,542	5,526	5,510	5,494	56,863
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$4,194	\$4,188	\$4,182	\$4,176	\$4,171	\$4,164	\$4,159	\$5,557	\$5,542	\$5,526	\$5,510	\$5,494	\$56,863

Notes:

- (A) Applicable depreciable base for Big Bend; accounts 315.44 (\$351,594), and 312.44 (\$314,543).
 (B) Line 6 x 6.6252% x 1/12 (Jan-Dec). Based on ROE of 10.50%, with weighted income tax rate of 25.3450% (expansion factor of 1.33950).
 (C) Line 6 x 1.9556% x 1/12 (Jan-Dec)
 (D) Applicable depreciation rate is 2.8%, and 5.4%
 (E) Line 9a x Line 10
 (F) Line 9b x Line 11

Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Current Period Actual / Estimated Amount
January 2025 to December 2025

Form 42-8E
Page 7 of 19

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	
3.	Less: Accumulated Depreciation	(\$1,140,822)	(1,145,676)	(1,150,530)	(1,155,384)	(1,160,238)	(1,165,092)	(1,169,946)	(1,174,800)	(1,179,654)	(1,184,508)	(1,189,362)	(1,194,216)	(1,199,070)	
4.	CWIP - Non-Interest Bearing	\$0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$420,651	415,797	410,943	406,089	401,235	396,381	391,527	386,673	381,819	376,965	372,111	367,257	362,403	
6.	Average Net Investment		418,224	413,370	408,516	403,662	398,808	393,954	389,100	384,246	379,392	374,538	369,684	364,830	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$2,309	\$2,282	\$2,255	\$2,229	\$2,202	\$2,175	\$2,148	\$2,121	\$2,095	\$2,068	\$2,041	\$2,014	\$25,939
b.	Debt Component Grossed Up For Taxes (C)		682	674	666	658	650	642	634	626	618	610	602	595	7,657
8.	Investment Expenses														
a.	Depreciation (D)		\$4,854	\$4,854	\$4,854	\$4,854	\$4,854	\$4,854	\$4,854	\$4,854	\$4,854	\$4,854	\$4,854	\$4,854	58,248
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		7,845	7,810	7,775	7,741	7,706	7,671	7,636	7,601	7,567	7,532	7,497	7,463	91,844
a.	Recoverable Costs Allocated to Energy		7,845	7,810	7,775	7,741	7,706	7,671	7,636	7,601	7,567	7,532	7,497	7,463	91,844
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		7,845	7,810	7,775	7,741	7,706	7,671	7,636	7,601	7,567	7,532	7,497	7,463	91,844
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$7,845	\$7,810	\$7,775	\$7,741	\$7,706	\$7,671	\$7,636	\$7,601	\$7,567	\$7,532	\$7,497	\$7,463	\$91,844

Notes:

- (A) Applicable depreciable base for Polk; account 342.81
 (B) Line 6 x 6.6252% x 1/12 (Jan-Dec). Based on ROE of 10.50%, with weighted income tax rate of 25.3450% (expansion factor of 1.33950.)
 (C) Line 6 x 1.9556% x 1/12 (Jan-Dec)
 (D) Applicable depreciation rate is 3.7%
 (E) Line 9a x Line 10
 (F) Line 9b x Line 11

Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Current Period Actual / Estimated Amount
January 2025 to December 2025

Form 42-8E
Page 8 of 19

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$2,865,696	\$2,865,696	\$2,865,696	\$2,865,696	\$2,865,696	\$2,865,696	\$2,865,696	\$2,865,696	\$2,865,696	\$2,865,696	\$2,865,696	\$2,865,696	\$2,865,696	
3.	Less: Accumulated Depreciation	(\$1,480,843)	(1,493,691)	(1,506,539)	(1,519,387)	(1,532,235)	(1,545,083)	(1,557,931)	(1,570,779)	(1,583,627)	(1,596,475)	(1,609,323)	(1,622,171)	(1,635,019)	
4.	CWIP - Non-Interest Bearing	\$0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	\$1,384,853	1,372,005	1,359,157	1,346,309	1,333,461	1,320,613	1,307,765	1,294,917	1,282,069	1,269,221	1,256,373	1,243,525	1,230,677	
6.	Average Net Investment		1,378,429	1,365,581	1,352,733	1,339,885	1,327,037	1,314,189	1,301,341	1,288,493	1,275,645	1,262,797	1,249,949	1,237,101	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$7,610	\$7,539	\$7,468	\$7,398	\$7,327	\$7,256	\$7,185	\$7,114	\$7,043	\$6,972	\$6,901	\$6,830	\$86,643
b.	Debt Component Grossed Up For Taxes (C)		2,246	2,225	2,205	2,184	2,163	2,142	2,121	2,100	2,079	2,058	2,037	2,016	25,576
8.	Investment Expenses														
a.	Depreciation (D)		\$12,848	\$12,848	\$12,848	\$12,848	\$12,848	\$12,848	\$12,848	\$12,848	\$12,848	\$12,848	\$12,848	\$12,848	154,176
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		22,704	22,612	22,521	22,430	22,338	22,246	22,154	22,062	21,970	21,878	21,786	21,694	266,395
a.	Recoverable Costs Allocated to Energy		22,704	22,612	22,521	22,430	22,338	22,246	22,154	22,062	21,970	21,878	21,786	21,694	266,395
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		22,704	22,612	22,521	22,430	22,338	22,246	22,154	22,062	21,970	21,878	21,786	21,694	266,395
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$22,704	\$22,612	\$22,521	\$22,430	\$22,338	\$22,246	\$22,154	\$22,062	\$21,970	\$21,878	\$21,786	\$21,694	\$266,395

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.44
 (B) Line 6 x 6.6252% x 1/12 (Jan-Dec). Based on ROE of 10.50%, with weighted income tax rate of 25.3450% (expansion factor of 1.33950.)
 (C) Line 6 x 1.9556% x 1/12 (Jan-Dec)
 (D) Applicable depreciation rate is 5.4%
 (E) Line 9a x Line 10
 (F) Line 9b x Line 11

Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Current Period Actual / Estimated Amount
January 2025 to December 2025

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$71,260,468	\$71,260,468	\$71,260,468	\$71,260,468	\$71,260,468	\$71,260,468	\$71,260,468	\$71,260,468	\$71,260,468	\$71,260,468	\$71,260,468	\$71,260,468	\$71,260,468	\$71,260,468
3.	Less: Accumulated Depreciation	(\$38,439,384)	(38,972,532)	(38,972,532)	(39,239,106)	(39,505,680)	(39,772,254)	(40,038,828)	(40,305,402)	(40,571,976)	(40,838,550)	(41,105,124)	(41,371,698)	(41,638,272)	(41,638,272)
4.	CWIP - Non-Interest Bearing	\$0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$32,821,084	\$32,554,510	\$32,287,936	\$32,021,362	\$31,754,788	\$31,488,214	\$31,221,640	\$30,955,066	\$30,688,492	\$30,421,918	\$30,155,344	\$29,888,770	\$29,622,196	\$29,622,196
6.	Average Net Investment		32,687,797	32,421,223	32,154,649	31,888,075	31,621,501	31,354,927	31,088,353	30,821,779	30,555,205	30,288,631	30,022,057	29,755,483	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		\$180,469	\$178,998	\$177,526	\$176,054	\$174,582	\$173,111	\$171,639	\$170,167	\$168,695	\$167,224	\$165,752	\$164,280	\$2,068,497
	b. Debt Component Grossed Up For Taxes (C)		53,270	52,836	52,401	51,967	51,533	51,098	50,664	50,229	49,795	49,360	48,926	48,492	610,571
8.	Investment Expenses														
	a. Depreciation (D)		\$266,574	\$266,574	\$266,574	\$266,574	\$266,574	\$266,574	\$266,574	\$266,574	\$266,574	\$266,574	\$266,574	\$266,574	\$3,198,888
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		500,313	498,408	496,501	494,595	492,689	490,783	488,877	486,970	485,064	483,158	481,252	479,346	5,877,956
	a. Recoverable Costs Allocated to Energy		500,313	498,408	496,501	494,595	492,689	490,783	488,877	486,970	485,064	483,158	481,252	479,346	5,877,956
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	-
10.	Energy Jurisdictional Factor		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
11.	Demand Jurisdictional Factor		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
12.	Retail Energy-Related Recoverable Costs (E)		500,313	498,408	496,501	494,595	492,689	490,783	488,877	486,970	485,064	483,158	481,252	479,346	5,877,956
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$500,313	\$498,408	\$496,501	\$494,595	\$492,689	\$490,783	\$488,877	\$486,970	\$485,064	\$483,158	\$481,252	\$479,346	\$5,877,956

Notes:

- (A) Applicable depreciable base for Big Bend: accounts 311.54 (\$16,857,250), 312.54 (\$42,515,153), 315.54 (\$10,642,027), 316.54 (\$687,934), 315.40 (\$558,103).
- (B) Line 6 x 6.6252% x 1/12 (Jan-Dec). Based on ROE of 10.50%, with weighted income tax rate of 25.3450% (expansion factor of 1.33950.)
- (C) Line 6 x 1.9556% x 1/12 (Jan-Dec)
- (D) Applicable depreciation rate is 3.5%, 5.4%, 2.8%, 1.9%, 2.2%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Current Period Actual / Estimated Amount
January 2025 to December 2025

Form 42-8E
Page 10 of 19

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$24,467,806	\$24,467,806	\$24,467,806	\$24,467,806	\$24,467,806	\$24,467,806	\$24,467,806	\$24,467,806	\$24,467,806	\$24,467,806	\$24,467,806	\$24,467,806	\$24,467,806	
3.	Less: Accumulated Depreciation	(\$9,357,121)	(9,466,819)	(9,576,517)	(9,686,215)	(9,795,913)	(9,905,611)	(10,015,309)	(10,125,007)	(10,234,705)	(10,344,403)	(10,454,101)	(10,563,799)	(10,673,497)	
4.	CWIP - Non-Interest Bearing	\$0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	\$15,110,685	15,000,987	14,891,289	14,781,591	14,671,893	14,562,195	14,452,497	14,342,799	14,233,101	14,123,403	14,013,705	13,904,007	13,794,309	
6.	Average Net Investment		15,055,836	14,946,138	14,836,440	14,726,742	14,617,044	14,507,346	14,397,648	14,287,950	14,178,252	14,068,554	13,958,856	13,849,158	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$83,123	\$82,518	\$81,912	\$81,306	\$80,701	\$80,095	\$79,489	\$78,884	\$78,278	\$77,672	\$77,067	\$76,461	\$957,506
b.	Debt Component Grossed Up For Taxes (C)		24,536	24,357	24,178	24,000	23,821	23,642	23,463	23,285	23,106	22,927	22,748	22,570	282,633
8.	Investment Expenses														
a.	Depreciation (D)		\$109,698	\$109,698	\$109,698	\$109,698	\$109,698	\$109,698	\$109,698	\$109,698	\$109,698	\$109,698	\$109,698	\$109,698	1,316,376
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		217,357	216,573	215,788	215,004	214,220	213,435	212,650	211,867	211,082	210,297	209,513	208,729	2,556,515
a.	Recoverable Costs Allocated to Energy		217,357	216,573	215,788	215,004	214,220	213,435	212,650	211,867	211,082	210,297	209,513	208,729	2,556,515
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		217,357	216,573	215,788	215,004	214,220	213,435	212,650	211,867	211,082	210,297	209,513	208,729	2,556,515
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$217,357	\$216,573	\$215,788	\$215,004	\$214,220	\$213,435	\$212,650	\$211,867	\$211,082	\$210,297	\$209,513	\$208,729	\$2,556,515

Notes:

- (A) Applicable depreciable base for Big Bend; accounts 312.45 (\$23,011,597) and 312.44 (\$1,456,209).
 (B) Line 6 x 6.6252% x 1/12 (Jan-Dec). Based on ROE of 10.50%, with weighted income tax rate of 25.3450% (expansion factor of 1.33950.)
 (C) Line 6 x 1.9556% x 1/12 (Jan-Dec)
 (D) Applicable depreciation rate is 5.4% and 5.4%
 (E) Line 9a x Line 10
 (F) Line 9b x Line 11

Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Current Period Actual / Estimated Amount
January 2025 to December 2025

Form 42-8E
Page 11 of 19

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other - AFUDC (excl from CWIP)		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$7,064,224	7,064,224	7,064,224	7,064,224	7,064,224	7,064,224	7,064,224	7,064,224	7,064,224	7,064,224	7,064,224	7,064,224	7,064,224	
3.	Less: Accumulated Depreciation	(\$2,506,481)	(2,534,882)	(2,563,283)	(2,591,684)	(2,620,085)	(2,648,486)	(2,676,887)	(2,705,288)	(2,733,460)	(2,761,444)	(2,789,427)	(2,817,411)	(2,845,395)	
4.	CWIP - Non-Interest Bearing	\$0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	\$4,557,743	4,529,342	4,500,941	4,472,540	4,444,139	4,415,738	4,387,337	4,358,936	4,330,764	4,302,780	4,274,796	4,246,812	4,218,829	
6.	Average Net Investment		4,543,542	4,515,141	4,486,740	4,458,339	4,429,938	4,401,537	4,373,136	4,344,850	4,316,772	4,288,788	4,260,804	4,232,820	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$25,085	\$24,928	\$24,771	\$24,614	\$24,458	\$24,301	\$24,144	\$23,988	\$23,833	\$23,678	\$23,524	\$23,369	\$290,693
b.	Debt Component Grossed Up For Taxes (C)		7,404	7,358	7,312	7,266	7,219	7,173	7,127	7,081	7,035	6,989	6,944	6,898	85,806
8.	Investment Expenses														
a.	Depreciation (D)		\$28,401	\$28,401	\$28,401	\$28,401	\$28,401	\$28,401	\$28,401	\$28,172	\$27,984	\$27,984	\$27,984	\$27,984	338,914
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		60,890	60,687	60,484	60,281	60,078	59,875	59,672	59,241	58,852	58,651	58,452	58,251	715,414
a.	Recoverable Costs Allocated to Energy		60,890	60,687	60,484	60,281	60,078	59,875	59,672	59,241	58,852	58,651	58,452	58,251	715,414
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		60,890	60,687	60,484	60,281	60,078	59,875	59,672	59,241	58,852	58,651	58,452	58,251	715,414
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$60,890	\$60,687	\$60,484	\$60,281	\$60,078	\$59,875	\$59,672	\$59,241	\$58,852	\$58,651	\$58,452	\$58,251	\$715,414

Notes:

- (A) Applicable depreciable base for Big Bend and Polk; accounts 312.44 (\$3,427,481), 341.80 (\$26,150), 315.40 (\$1,226,949), 312.45 (\$2,053,017), 315.44 (\$16,035), 315.45 (\$53,832), 311.40 (\$13,216), 345.81 (\$2,232), 312.54 (\$210,295), and 395.00 (\$35,018).
 (B) Line 6 x 6.6252% x 1/12 (Jan-Dec). Based on ROE of 10.50%, with weighted income tax rate of 25.3450% (expansion factor of 1.33950).
 (C) Line 6 x 1.9556% x 1/12 (Jan-Dec)
 (D) Applicable depreciation rate is 5.4%, 3.0%, 2.2%, 5.4%, 2.8%, 2.8%, 2.5%, 2.5%, 5.4%, and 14.3%
 (E) Line 9a x Line 10
 (F) Line 9b x Line 11

Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Current Period Actual / Estimated Amount
January 2025 to December 2025

For Project: SO₂ Emissions Allowances
(in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
	a. Purchases/Transfers		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Sales/Transfers		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Auction Proceeds/Other		0	0	0	24	0	0	0	0	0	0	0	0	24
2.	Working Capital Balance														
	a. FERC 158.1 Allowance Inventory	\$0	0	0	0	0	0	0	0	0	0	0	0	0	0
	b. FERC 158.2 Allowances Withheld	\$0	0	0	0	0	0	0	0	0	0	0	0	0	0
	c. FERC 182.3 Other Regl. Assets - Losses	\$0	0	0	0	0	0	0	0	0	0	0	0	0	0
	d. FERC 254.01 Regulatory Liabilities - Gains	(\$34,139)	(34,139)	(34,139)	(34,139)	(34,138)	(34,138)	(34,137)	(34,137)	(34,137)	(34,136)	(34,136)	(34,136)	(34,136)	(34,136)
3.	Total Working Capital Balance	(\$34,139)	(34,139)	(34,139)	(34,139)	(34,138)	(34,138)	(34,137)	(34,137)	(34,137)	(34,137)	(34,136)	(34,136)	(34,136)	(34,136)
4.	Average Net Working Capital Balance		(\$34,139)	(\$34,139)	(\$34,139)	(\$34,138)	(\$34,138)	(\$34,137)	(\$34,137)	(\$34,137)	(\$34,137)	(\$34,137)	(\$34,136)	(\$34,136)	(\$34,136)
5.	Return on Average Net Working Capital Balance														
	a. Equity Component Grossed Up For Taxes (A)		(\$188)	(\$188)	(\$188)	(\$188)	(\$188)	(\$188)	(\$188)	(\$188)	(\$188)	(\$188)	(\$188)	(\$188)	(2,256)
	b. Debt Component Grossed Up For Taxes (B)		(56)	(56)	(56)	(56)	(56)	(56)	(56)	(56)	(56)	(56)	(56)	(56)	(672)
6.	Total Return Component		(244)	(244)	(244)	(244)	(244)	(244)	(244)	(244)	(244)	(244)	(244)	(244)	(2,928)
7.	Expenses:														
	a. Gains		\$1	\$2	\$3	\$4	\$5	\$6	\$7	\$8	\$9	\$10	\$11	\$12	\$12
	b. Losses		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. SO ₂ Allowance Expense		1	0	0	1	2	0	0	0	1	0	0	0	0
8.	Net Expenses (D)		1	0	0	(24)	2	0	0	1	1	0	1	1	7
9.	Total System Recoverable Expenses (Lines 6 + 8)		(243)	(244)	(244)	(268)	(242)	(244)	(244)	(243)	(243)	(244)	(243)	(243)	(2,945)
	a. Recoverable Costs Allocated to Energy		(243)	(244)	(244)	(268)	(242)	(244)	(244)	(243)	(243)	(244)	(243)	(243)	(2,945)
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
11.	Demand Jurisdictional Factor		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
12.	Retail Energy-Related Recoverable Costs (E)														
13.	Retail Demand-Related Recoverable Costs (F)		(243)	(244)	(244)	(268)	(242)	(244)	(244)	(243)	(243)	(244)	(243)	(243)	(2,945)
14.	Total Juris. Recoverable Costs (Lines 12 + 13)		(243)	(244)	(244)	(268)	(242)	(244)	(244)	(243)	(243)	(244)	(243)	(243)	(2,945)
			(\$243)	(\$244)	(\$244)	(\$268)	(\$242)	(\$244)	(\$244)	(\$243)	(\$243)	(\$244)	(\$243)	(\$243)	(\$2,945)

Notes:
(A) Line 6 x 6.6252% x 1/12 (Jan-Dec). Based on ROE of 10.50%, with weighted income tax rate of 25.3450% (expansion factor of 1.33950.)
(B) Line 6 x 1.9556% x 1/12 (Jan-Dec)
(C) Line 6 is reported on Schedule 7E.
(D) Line 8 is reported on Schedule 5E.
(E) Line 9a x Line 10
(F) Line 9b x Line 11

Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Current Period Actual / Estimated Amount
January 2025 to December 2025

Form 42-8E
Page 13 of 19

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other - AFUDC (excl from CWIP)		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$21,467,359	21,467,359	21,467,359	21,467,359	21,467,359	21,467,359	21,467,359	21,467,359	21,467,359	21,467,359	21,467,359	21,467,359	21,467,359	
3.	Less: Accumulated Depreciation	(\$6,460,827)	(6,505,908)	(6,550,989)	(6,596,070)	(6,641,151)	(6,686,232)	(6,731,313)	(6,776,394)	(6,821,475)	(6,866,556)	(6,911,637)	(6,956,718)	(7,001,799)	
4.	CWIP - Non-Interest Bearing	\$0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	\$15,006,532	14,961,451	14,916,370	14,871,289	14,826,208	14,781,127	14,736,046	14,690,965	14,645,884	14,600,803	14,555,722	14,510,641	14,465,560	
6.	Average Net Investment		14,983,992	14,938,911	14,893,830	14,848,749	14,803,668	14,758,587	14,713,506	14,668,425	14,623,344	14,578,263	14,533,182	14,488,101	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$82,727	\$82,478	\$82,229	\$81,980	\$81,731	\$81,482	\$81,233	\$80,984	\$80,735	\$80,487	\$80,238	\$79,989	\$976,293
b.	Debt Component Grossed Up For Taxes (C)		24,419	24,345	24,272	24,199	24,125	24,052	23,978	23,905	23,831	23,758	23,684	23,611	288,179
8.	Investment Expenses														
a.	Depreciation (D)		\$45,081	\$45,081	\$45,081	\$45,081	\$45,081	\$45,081	\$45,081	\$45,081	\$45,081	\$45,081	\$45,081	\$45,081	540,972
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		152,227	151,904	151,582	151,260	150,937	150,615	150,292	149,970	149,647	149,326	149,003	148,681	1,805,444
a.	Recoverable Costs Allocated to Energy		152,227	151,904	151,582	151,260	150,937	150,615	150,292	149,970	149,647	149,326	149,003	148,681	1,805,444
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		152,227	151,904	151,582	151,260	150,937	150,615	150,292	149,970	149,647	149,326	149,003	148,681	1,805,444
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$152,227	\$151,904	\$151,582	\$151,260	\$150,937	\$150,615	\$150,292	\$149,970	\$149,647	\$149,326	\$149,003	\$148,681	\$1,805,444

Notes:

- (A) Applicable depreciable base for Big Bend; accounts 311.40
 (B) Line 6 x 6.6252% x 1/12 (Jan-Dec). Based on ROE of 10.50%, with weighted income tax rate of 25.3450% (expansion factor of 1.33950.)
 (C) Line 6 x 1.9556% x 1/12 (Jan-Dec)
 (D) Applicable depreciation rate is 2.5%
 (E) Line 9a x Line 10
 (F) Line 9b x Line 11

32

DOCKET NO. 20250007-EI
ECRC 2025 ACTUAL/ESTIMATED TRUE-UP
EXHIBIT NO. ZDJ-2, DOCUMENT NO. 8
PAGE 13 OF 19

Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Current Period Actual / Estimated Amount
January 2025 to December 2025

Form 42-8E
Page 14 of 19

Return on Capital Investments, Depreciation and Taxes
For Project: Big Bend Coal Combustion Residual Rule (CCR Rule)
(in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$58,486	\$293,512	\$50,363	\$471,849	\$13,109	\$6,050	\$0	\$0	\$0	\$0	\$0	\$0	\$893,369
b.	Clearings to Plant		0	0	0	0	0	0	0	0	1,200,458	0	0	0	1,200,458
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other - AFUDC (excl from CWIP)		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$3,959,426	3,959,426	3,959,426	3,959,426	3,959,426	3,959,426	3,959,426	3,959,426	3,959,426	5,159,884	5,159,884	5,159,884	5,159,884	
3.	Less: Accumulated Depreciation	(\$537,273)	(548,070)	(558,867)	(569,664)	(580,461)	(591,258)	(602,055)	(612,852)	(623,649)	(634,446)	(650,625)	(666,804)	(682,983)	
4.	CWIP - Non-Interest Bearing	\$307,089	365,575	659,087	709,450	1,181,299	1,194,408	1,200,458	1,200,458	1,200,458	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	\$3,729,242	3,776,931	4,059,646	4,099,212	4,560,264	4,562,576	4,557,829	4,547,032	4,536,235	4,525,438	4,509,259	4,493,080	4,476,901	
6.	Average Net Investment		3,753,087	3,918,289	4,079,429	4,329,738	4,561,420	4,560,202	4,552,430	4,541,633	4,530,836	4,517,348	4,501,169	4,484,990	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$20,721	\$21,633	\$22,523	\$23,904	\$25,184	\$25,177	\$25,134	\$25,074	\$25,015	\$24,940	\$24,851	\$24,762	\$288,918
b.	Debt Component Grossed Up For Taxes (C)		6,116	6,386	6,648	7,056	7,434	7,432	7,419	7,401	7,384	7,362	7,335	7,309	85,282
8.	Investment Expenses														
a.	Depreciation (D)		\$10,797	\$10,797	\$10,797	\$10,797	\$10,797	\$10,797	\$10,797	\$10,797	\$10,797	\$16,179	\$16,179	\$16,179	145,710
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		37,634	38,816	39,968	41,757	43,415	43,406	43,350	43,272	43,196	48,481	48,365	48,250	519,910
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		37,634	38,816	39,968	41,757	43,415	43,406	43,350	43,272	43,196	48,481	48,365	48,250	519,910
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (F)		37,634	38,816	39,968	41,757	43,415	43,406	43,350	43,272	43,196	48,481	48,365	48,250	519,910
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$37,634	\$38,816	\$39,968	\$41,757	\$43,415	\$43,406	\$43,350	\$43,272	\$43,196	\$48,481	\$48,365	\$48,250	\$519,910

Notes:

- (A) Applicable depreciable base for Big Bend; accounts 311.40 (\$2,464,676), 312.44 (\$668,735) and 312.40 (\$826,015).
 (B) Line 6 x 6.6252% x 1/12 (Jan-Dec). Based on ROE of 10.50%, with weighted income tax rate of 25.3450% (expansion factor of 1.33950).
 (C) Line 6 x 1.9556% x 1/12 (Jan-Dec)
 (D) Applicable depreciation rate is 2.5%, 5.4% and 3.8%
 (E) Line 9a x Line 10
 (F) Line 9b x Line 11

33

DOCKET NO. 20250007-EI
ECRC 2025 ACTUAL/ESTIMATED TRUE-UP
EXHIBIT NO. ZDJ-2, DOCUMENT NO. 8
PAGE 14 OF 19

Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Current Period Actual / Estimated Amount
January 2025 to December 2025

Form 42-8E
Page 15 of 19

Return on Capital Investments, Depreciation and Taxes
For Project: Coal Combustion Residuals (CCR Rule - Phase II)
(in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other - AFUDC (excl from CWIP)		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$1,308,034	1,308,034	1,308,034	1,308,034	1,308,034	1,308,034	1,308,034	1,308,034	1,308,034	1,308,034	1,308,034	1,308,034	1,308,034	
3.	Less: Accumulated Depreciation	(\$60,059)	(63,863)	(67,667)	(71,471)	(75,275)	(79,079)	(82,883)	(86,687)	(90,491)	(94,295)	(98,099)	(101,903)	(105,707)	
4.	CWIP - Non-Interest Bearing	\$0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	\$1,247,975	1,244,171	1,240,367	1,236,563	1,232,759	1,228,955	1,225,151	1,221,347	1,217,543	1,213,739	1,209,935	1,206,131	1,202,327	
6.	Average Net Investment		1,246,073	1,242,269	1,238,465	1,234,661	1,230,857	1,227,053	1,223,249	1,219,445	1,215,641	1,211,837	1,208,033	1,204,229	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$6,880	\$6,859	\$6,838	\$6,817	\$6,796	\$6,775	\$6,754	\$6,733	\$6,712	\$6,691	\$6,670	\$6,649	\$81,174
b.	Debt Component Grossed Up For Taxes (C)		2,031	2,024	2,018	2,012	2,006	2,000	1,993	1,987	1,981	1,975	1,969	1,962	23,958
8.	Investment Expenses														
a.	Depreciation (D)		\$3,804	\$3,804	\$3,804	\$3,804	\$3,804	\$3,804	\$3,804	\$3,804	\$3,804	\$3,804	\$3,804	\$3,804	45,648
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		12,715	12,687	12,660	12,633	12,606	12,579	12,551	12,524	12,497	12,470	12,443	12,415	150,780
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		12,715	12,687	12,660	12,633	12,606	12,579	12,551	12,524	12,497	12,470	12,443	12,415	150,780
10.	Energy Jurisdictional Factor	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (F)		12,715	12,687	12,660	12,633	12,606	12,579	12,551	12,524	12,497	12,470	12,443	12,415	150,780
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$12,715	\$12,687	\$12,660	\$12,633	\$12,606	\$12,579	\$12,551	\$12,524	\$12,497	\$12,470	\$12,443	\$12,415	\$150,780

Notes:

- (A) Applicable depreciable base for Big Bend; accounts 311.44
 (B) Line 6 x 6.6252% x 1/12 (Jan-Dec). Based on ROE of 10.50%, with weighted income tax rate of 25.3450% (expansion factor of 1.33950.)
 (C) Line 6 x 1.9556% x 1/12 (Jan-Dec)
 (D) Applicable depreciation rate is 3.5%
 (E) Line 9a x Line 10
 (F) Line 9b x Line 11

Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Current Period Actual / Estimated Amount
January 2025 to December 2025

Form 42-8E
Page 16 of 19

Return on Capital Investments, Depreciation and Taxes
For Project: Big Bend ELG Compliance
(in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		(\$79,186)	(\$11,614)	(\$5,881)	\$196,835	(\$33,343)	(\$36,413)	\$0	\$0	\$0	\$0	\$0	\$0	\$30,397
b.	Clearings to Plant		(79,186)	(11,614)	(\$5,881)	196,835	(33,343)	(36,413)	0	0	0	0	0	0	30,397
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other - AFUDC (excl from CWIP)		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$33,840,710	33,761,524	33,749,910	33,744,028	33,940,863	33,907,520	33,871,107	33,871,107	33,871,107	33,871,107	33,871,107	33,871,107	33,871,107	
	Less: Accumulated Depreciation	(\$989,275)	(1,060,454)	(1,131,466)	(1,202,454)	(1,273,430)	(1,344,819)	(1,416,138)	(1,487,381)	(1,558,624)	(1,629,867)	(1,701,110)	(1,772,353)	(1,843,596)	
4.	CWIP - Non-Interest Bearing	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	
5.	Net Investment (Lines 2 + 3 + 4)	\$32,851,435	32,701,070	32,618,444	32,541,574	32,667,433	32,562,701	32,454,969	32,383,726	32,312,483	32,241,240	32,169,997	32,098,754	32,027,511	
6.	Average Net Investment		32,776,252	32,659,757	32,580,009	32,604,504	32,615,067	32,508,835	32,419,348	32,348,105	32,276,862	32,205,619	32,134,376	32,063,133	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$180,958	\$180,315	\$179,874	\$180,009	\$180,068	\$179,481	\$178,987	\$178,594	\$178,201	\$177,807	\$177,414	\$177,021	\$2,148,729
b.	Debt Component Grossed Up For Taxes (C)		53,414	53,225	53,095	53,134	53,152	52,979	52,833	52,717	52,601	52,484	52,368	52,252	634,254
8.	Investment Expenses														
a.	Depreciation (D)		\$71,179	\$71,012	\$70,988	\$70,976	\$71,389	\$71,319	\$71,243	\$71,243	\$71,243	\$71,243	\$71,243	\$71,243	854,321
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		305,551	304,552	303,957	304,119	304,609	303,779	303,063	302,554	302,045	301,534	301,025	300,516	3,637,304
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		305,551	304,552	303,957	304,119	304,609	303,779	303,063	302,554	302,045	301,534	301,025	300,516	3,637,304
10.	Energy Jurisdictional Factor	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (F)		305,551	304,552	303,957	304,119	304,609	303,779	303,063	302,554	302,045	301,534	301,025	300,516	3,637,304
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$305,551	\$304,552	\$303,957	\$304,119	\$304,609	\$303,779	\$303,063	\$302,554	\$302,045	\$301,534	\$301,025	\$300,516	\$3,637,304

Notes:

- (A) Applicable depreciable base for Big Bend; accounts 311.40 (\$33,765,524), 312.40 (\$105,584).
 (B) Line 6 x 6.6252% x 1/12 (Jan-Dec). Based on ROE of 10.50%, with weighted income tax rate of 25.3450% (expansion factor of 1.33950).
 (C) Line 6 x 1.9556% x 1/12 (Jan-Dec)
 (D) Applicable depreciation rate is 2.5%, 3.8%
 (E) Line 9a x Line 10
 (F) Line 9b x Line 11

Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Current Period Actual / Estimated Amount
January 2025 to December 2025

Form 42-8E
Page 17 of 19

Return on Capital Investments, Depreciation and Taxes
For Project: Big Bend Unit 1 Sec. 316(b) Impingement Mortality
(in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other - AFUDC (excl from CWIP)		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$11,515,547	11,515,547	11,515,547	11,515,547	11,515,547	11,515,547	11,515,547	11,515,547	11,515,547	11,515,547	11,515,547	11,515,547	11,515,547	
3.	Less: Accumulated Depreciation	(\$751,156)	(788,582)	(826,008)	(863,434)	(900,860)	(938,286)	(975,712)	(1,013,138)	(1,050,564)	(1,087,990)	(1,125,416)	(1,162,842)	(1,200,268)	
4.	CWIP - Non-Interest Bearing	\$0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	\$10,764,391	10,726,965	10,689,539	10,652,113	10,614,687	10,577,261	10,539,835	10,502,409	10,464,983	10,427,557	10,390,131	10,352,705	10,315,279	
6.	Average Net Investment		10,745,678	10,708,252	10,670,826	10,633,400	10,595,974	10,558,548	10,521,122	10,483,696	10,446,270	10,408,844	10,371,418	10,333,992	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$59,327	\$59,120	\$58,914	\$58,707	\$58,500	\$58,294	\$58,087	\$57,880	\$57,674	\$57,467	\$57,261	\$57,054	\$698,285
b.	Debt Component Grossed Up For Taxes (C)		17,512	17,451	17,390	17,329	17,268	17,207	17,146	17,085	17,024	16,963	16,902	16,841	206,118
8.	Investment Expenses														
a.	Depreciation (D)		\$37,426	\$37,426	\$37,426	\$37,426	\$37,426	\$37,426	\$37,426	\$37,426	\$37,426	\$37,426	\$37,426	\$37,426	449,112
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		114,265	113,997	113,730	113,462	113,194	112,927	112,659	112,391	112,124	111,856	111,589	111,321	1,353,515
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		114,265	113,997	113,730	113,462	113,194	112,927	112,659	112,391	112,124	111,856	111,589	111,321	1,353,515
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (F)		114,265	113,997	113,730	113,462	113,194	112,927	112,659	112,391	112,124	111,856	111,589	111,321	1,353,515
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$114,265	\$113,997	\$113,730	\$113,462	\$113,194	\$112,927	\$112,659	\$112,391	\$112,124	\$111,856	\$111,589	\$111,321	\$1,353,515

Notes:

- (A) Applicable depreciable base for Big Bend; accounts 314.40 (\$11,515,547).
 (B) Line 6 x 6.6252% x 1/12 (Jan-Dec). Based on ROE of 10.50%, with weighted income tax rate of 25.3450% (expansion factor of 1.33950.)
 (C) Line 6 x 1.9556% x 1/12 (Jan-Dec)
 (D) Applicable depreciation rate is 3.9%
 (E) Line 9a x Line 10
 (F) Line 9b x Line 11

Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Current Period Actual / Estimated Amount
January 2025 to December 2025

Form 42-8E
Page 18 of 19

Return on Capital Investments, Depreciation and Taxes
For Project: Bayside 316(b) Compliance
(in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$3,629	\$0	\$9,747	\$2,748	\$9,196	\$1,091	\$47,117	\$0	\$0	\$0	\$0	\$0	\$73,528
b.	Clearings to Plant		3,629	0	9,747	2,748	9,196	\$1,091	47,117	0	0	0	0	0	73,528
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other - AFUDC (excl from CWIP)		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$17,877,069	17,880,698	17,880,698	17,890,445	17,893,193	17,902,389	17,903,480	17,950,597	17,950,597	17,950,597	17,950,597	17,950,597	17,950,597	
3.	Less: Accumulated Depreciation	(\$158,022)	(225,086)	(292,164)	(359,242)	(426,360)	(493,489)	(560,656)	(627,827)	(695,191)	(762,555)	(829,919)	(897,283)	(964,647)	
4.	CWIP - Non-Interest Bearing	\$0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	\$17,719,047	17,655,612	17,588,534	17,531,203	17,466,833	17,408,900	17,342,824	17,322,770	17,255,406	17,188,042	17,120,678	17,053,314	16,985,950	
6.	Average Net Investment		17,687,330	17,622,073	17,559,869	17,499,018	17,437,867	17,375,862	17,332,797	17,289,088	17,221,724	17,154,360	17,086,996	17,019,632	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$97,652	\$97,291	\$96,948	\$96,612	\$96,274	\$95,932	\$95,694	\$95,453	\$95,081	\$94,709	\$94,337	\$93,965	\$1,149,948
b.	Debt Component Grossed Up For Taxes (C)		28,824	28,718	28,617	28,518	28,418	28,317	28,247	28,175	28,066	27,956	27,846	27,736	339,438
8.	Investment Expenses														
a.	Depreciation (D)		\$67,064	\$67,078	\$67,078	\$67,118	\$67,129	\$67,167	\$67,171	\$67,364	\$67,364	\$67,364	\$67,364	\$67,364	806,625
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		193,540	193,087	192,643	192,248	191,821	191,416	191,112	190,992	190,511	190,029	189,547	189,065	2,296,011
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		193,540	193,087	192,643	192,248	191,821	191,416	191,112	190,992	190,511	190,029	189,547	189,065	2,296,011
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (F)		193,540	193,087	192,643	192,248	191,821	191,416	191,112	190,992	190,511	190,029	189,547	189,065	2,296,011
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$193,540	\$193,087	\$192,643	\$192,248	\$191,821	\$191,416	\$191,112	\$190,992	\$190,511	\$190,029	\$189,547	\$189,065	\$2,296,011

Notes:

- (A) Applicable depreciable base for Big Bend; accounts 341.30 (\$1,410,380), 341.31 (\$8,265,882), 341.32 (\$8,227,218).
 (B) Line 6 x 6.6252% x 1/12 (Jan-Dec). Based on ROE of 10.50%, with weighted income tax rate of 25.3450% (expansion factor of 1.33950).
 (C) Line 6 x 1.9556% x 1/12 (Jan-Dec)
 (D) Applicable depreciation rate is 3.7%, 4.9%
 (E) Line 9a x Line 10
 (F) Line 9b x Line 11

Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Current Period Actual / Estimated Amount
January 2025 to December 2025

Form 42-8E
Page 19 of 19

Return on Capital Investments, Depreciation and Taxes
For Project: Big Bend NESHAP Subpart YYYY Compliance
(in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other - AFUDC (excl from CWIP)		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$503,214	503,214	503,214	503,214	503,214	503,214	503,214	503,214	503,214	503,214	503,214	503,214	503,214	
3.	Less: Accumulated Depreciation	(\$31,852)	(32,993)	(34,134)	(35,275)	(36,416)	(37,557)	(38,698)	(39,839)	(40,980)	(42,121)	(43,262)	(44,403)	(45,544)	
4.	CWIP - Non-Interest Bearing	\$0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	\$471,362	470,221	469,080	467,939	466,798	465,657	464,516	463,375	462,234	461,093	459,952	458,811	457,670	
6.	Average Net Investment		470,792	469,651	468,510	467,369	466,228	465,087	463,946	462,805	461,664	460,523	459,382	458,241	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$2,599	\$2,593	\$2,587	\$2,580	\$2,574	\$2,568	\$2,561	\$2,555	\$2,549	\$2,543	\$2,536	\$2,530	\$30,775
b.	Debt Component Grossed Up For Taxes (C)		767	765	764	762	760	758	756	754	752	750	749	747	9,084
8.	Investment Expenses														
a.	Depreciation (D)		\$1,141	\$1,141	\$1,141	\$1,141	\$1,141	\$1,141	\$1,141	\$1,141	\$1,141	\$1,141	\$1,141	\$1,141	13,692
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		4,507	4,499	4,492	4,483	4,475	4,467	4,458	4,450	4,442	4,434	4,426	4,418	53,551
a.	Recoverable Costs Allocated to Energy		4,507	4,499	4,492	4,483	4,475	4,467	4,458	4,450	4,442	4,434	4,426	4,418	53,551
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		4,507	4,499	4,492	4,483	4,475	4,467	4,458	4,450	4,442	4,434	4,426	4,418	53,551
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$4,507	\$4,499	\$4,492	\$4,483	\$4,475	\$4,467	\$4,458	\$4,450	\$4,442	\$4,434	\$4,426	\$4,418	\$53,551

Notes:

- (A) Applicable depreciable base for Big Bend; accounts 343.44
 (B) Line 6 x 6.6252% x 1/12 (Jan-Dec). Based on ROE of 10.50%, with weighted income tax rate of 25.3450% (expansion factor of 1.33950.)
 (C) Line 6 x 1.9556% x 1/12 (Jan-Dec)
 (D) Applicable depreciation rate is 2.7%
 (E) Line 9a x Line 10
 (F) Line 9b x Line 11

38

DOCKET NO. 20250007-EI
ECRC 2025 ACTUAL/ESTIMATED TRUE-UP
EXHIBIT NO. ZDJ-2, DOCUMENT NO. 8
PAGE 19 OF 19

Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Current Period Actual / Estimated Amount
January 2025 to December 2025

Form 42 - 9E
Page 1 of 1

Calculation of Revenue Requirement Rate of Return
(in Dollars)

	(1) Jurisdictional Rate Base 2025 FESR with Normalization (\$000)	(2) Ratio %	(3) Cost Rate %	(4) Weighted Cost Rate %
Long Term Debt	\$ 3,565,767	35.89%	4.62%	1.6583%
Short Term Debt	433,126	4.36%	4.57%	0.1992%
Preferred Stock	0	0.00%	0.00%	0.0000%
Customer Deposits	102,560	1.03%	2.34%	0.0242%
Common Equity	4,599,323	46.30%	10.50%	4.8612%
Accum. Deferred Inc. Taxes & Zero Cost ITC's	1,030,037	10.37%	0.00%	0.0000%
Deferred ITC - Weighted Cost	<u>203,478</u>	<u>2.05%</u>	7.75%	<u>0.1587%</u>
Total	<u>\$ 9,934,292</u>	<u>100.00%</u>		<u>6.90%</u>

ITC split between Debt and Equity:

Long Term Debt	\$ 3,565,767	Long Term Debt	46.54%
Equity - Preferred	0	Equity - Preferred	0.00%
Equity - Common	<u>4,599,323</u>	Equity - Common	<u>53.46%</u>
Total	<u>\$ 8,165,090</u>	Total	<u>100.00%</u>

Deferred ITC - Weighted Cost:

Debt = 0.1587% * 46.54%	0.0739%
Equity = 0.1587% * 53.46%	<u>0.0848%</u>
Weighted Cost	<u>0.1587%</u>

Total Equity Cost Rate:

Preferred Stock	0.0000%
Common Equity	4.8612%
Deferred ITC - Weighted Cost	<u>0.0848%</u>
	4.9460%
Times Tax Multiplier	1.33950
Total Equity Component	<u>6.6252%</u>

Total Debt Cost Rate:

Long Term Debt	1.6583%
Short Term Debt	0.1992%
Customer Deposits	0.0242%
Deferred ITC - Weighted Cost	<u>0.0739%</u>
Total Debt Component	<u>1.9556%</u>
	<u>8.5808%</u>

Notes:

Column (1) - Per Order No. PSC-2020-0165-PAA-EU, issued May 20, 2020, approving amended joint motion modifying WACC methodology.
Column (2) - Column (1) / Total Column (1)
Column (3) - Per Order No. PSC-2020-0165-PAA-EU, issued May 20, 2020, approving amended joint motion modifying WACC methodology.
Column (4) - Column (2) x Column (3)