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August 25, 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 (ZDJ-3) of Zel D. Jones-Phillips, regarding Environmental Cost Recovery Clause 2026 Projections.

Thank you for your assistance in connection with this matter.

Sincerely,

Malcolm N. Means

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

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing Testimony and Exhibit of Zel D. Jones-Phillips, filed on behalf of Tampa Electric Company, have been furnished by electronic mail on this 25th day of August 2025, to the following:

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ATTORNEY

BEFORE THE

FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO. 20250007-EI

IN RE: TAMPA ELECTRIC'S ENVIRONMENTAL COST RECOVERY

PROJECTION

JANUARY 2026 THROUGH DECEMBER 2026

TESTIMONY AND EXHIBIT

OF

ZEL D. JONES-PHILLIPS

FILED: AUGUST 25, 2025

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

PREPARED DIRECT TESTIMONY

OF

ZEL D. JONES-PHILLIPS

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

A. My name is Zel D. Jones-Phillips. My business address is 3600 Midtown Drive, Tampa, Florida 33607. I am employed by Tampa Electric Company ("Tampa Electric" or "company") in the position of Manager, Rates in the Regulatory Affairs Department.

Q. Have you previously filed testimony in Docket No. 20250007-EI?

A. Yes, I submitted direct testimony on March 31, 2025, and July 28, 2025 under my maiden name. My new legal name is Zel D. Jones-Phillips.

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

A. No, it has not.

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

A. The purpose of my testimony is to present, for Commission review and approval, the calculation of the revenue requirements and the projected Environmental Cost Recovery Clause ("ECRC") factors for the period of January 2026 through December 2026. Tampa Electric calculated the projected ECRC factors based on the current allocation methodology approved by the Florida Public Service Commission in Order No. PSC-2025-0038-FOF-EI, issued on February 3, 2025, in Docket No. 20240026-EI, shown in Exhibit No. ZDJ-3. My testimony identifies the capital and operating and maintenance ("O&M") costs associated with environmental compliance activities for 2026 that are included in the projected ECRC factors.

Q. Have you prepared any exhibits that show the determination of recoverable environmental costs for the period of January 2026 through December 2026?

A. Yes. This information is set out in Exhibit No. ZDJ-3, which contains eight documents and were prepared under my direction and supervision. Exhibit No. ZDJ-3, document Nos. 1 through 8 contain Forms 42-1P through 42-8P, which show the calculation and summary of the O&M and capital

expenditures that support the development of the environmental cost recovery factors for 2026.

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

A. Yes. The company requests approval of the ECRC factors provided in Exhibit No. ZDJ-3, Document No. 7, on Form 42-7P. The factors were prepared under my direction and supervision. These annualized factors will apply for the period January 2026 through December 2026.

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

A. Tampa Electric calculated the 2026 environmental cost recovery factors detailed in Exhibit No. ZDJ-3 based on the current approved cost allocation methodology and equity ratio approved by the Commission in Docket No. 20240026-EI.

Q. What has Tampa Electric calculated as the net true-up to be applied in the period January 2026 to December 2026?

A. The net true-up applicable for this period is an over-recovery of $3,065,516. This consists of a final true-up over-recovery of $2,597,551 for the period of January 2024 through December 2024 and an estimated true-up over-recovery of $467,965 for the current period of January 2025 through December 2025. The detailed calculation supporting the estimated net true-up was provided on Forms 42-1E through 42-9E of Exhibit No. ZDJ-2 filed with the Commission on July 28, 2025.

Q. Did Tampa Electric include any new environmental compliance projects for ECRC cost recovery for the period of January 2026 through December 2026?

A. Yes. Tampa Electric included costs for a new environmental project, known as the Big Bend CCR Rule Legacy Amendment Study, in its factors presented in this testimony. This new project is described in the Direct Testimony of Byron Burrows, presented in this filing.

Q. What are the capital projects included in the calculation of the ECRC factors for 2026?

A. Tampa Electric proposes to include, for ECRC recovery, costs for 19 previously approved capital projects in the

calculation of the 2026 ECRC factors. These projects are listed below.

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

18) Bayside 316(b) Compliance

19) Big Bend NESHAP Subpart YYYY Compliance

Q. Have you prepared schedules showing the calculation of the recoverable capital project costs for 2026?

A. Yes. Form 42-3P contained in Exhibit No. ZDJ-3 summarizes the cost estimates for these projects. Exhibit No. ZDJ-3, Form 42-4P pages 1 through 19, provides the calculations resulting in recoverable jurisdictional capital costs of $23,625,975; using the proposed weighted average cost of capital ("WACC") and depreciation rates the Commission approved in Tampa Electric's 2024 petition for rate increase in Docket No. 20240026-EI.

Q. What O&M projects are included in the calculation of the ECRC factors for 2026?

A. Tampa Electric proposes to include, for ECRC recovery, O&M costs for 23 projects in the calculation of the ECRC factors for 2026. These projects are listed below.

1) Big Bend Unit 3 FGD Integration

2) SO_2 Emission Allowances

3) Big Bend Units 1 and 2 FGD

4) Big Bend PM Minimization and Monitoring

5) National Pollutant Discharge Elimination System ("NPDES") Annual Surveillance Fees

6) Polk NO_x Emissions Reduction

7) Bayside SCR Consumables

8) Big Bend Unit 4 Separated Overfired Air ("SOFA")

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

10) Arsenic Groundwater Standard Program

11) Big Bend Unit 4 SCR

12) Mercury Air Toxics Standards

13) Greenhouse Gas Reduction Program

14) Big Bend Gypsum Storage Facility

15) Big Bend Coal Combustion Residual Rule (CCR Rule - Phase I)

16) Big Bend ELG Rule Compliance

17) CCR Rule - Phase II

18) Big Bend Unit 1 Section 316(b) Impingement Mortality

19) Bayside 316(b) Compliance

20) Big Bend NESHAP Subpart YYYY Compliance

21) Renewable Energy Credits

22) Bayside 316(a) Thermal Variance Study

23) Big Bend CCR Rule Legacy Amendment Study

Q. Have you prepared a schedule showing the calculation of the recoverable O&M project costs for 2026?

A. Yes. Form 42-2P contained in Exhibit No. ZDJ-3 presents the recoverable jurisdictional O&M costs for these projects, which total ($4,196,621) for 2026.

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

A. Yes. Project descriptions and progress reports are provided in Exhibit No. ZDJ-3, Form 42-5P, pages 1 through 24.

Q. What are the total projected jurisdictional costs for environmental compliance in the year 2026?

A. The total jurisdictional O&M and capital expenditures to be recovered through the ECRC are calculated on Form 42-1P of Exhibit No. ZDJ-3. These expenditures total $16,363,838.

Q. How were environmental cost recovery factors calculated?

A. Tampa Electric's calculation of the environmental cost recovery factors is shown on Schedules 42-6P and 42-7P. The company determined the demand and energy allocation

factors by calculating the percentage that each rate class contributes to the total demand or energy and then adjusted for line losses for each rate class. The company calculated this information by applying historical rate class load research to 2026 projected system demand and energy. Form 42-7P presents the calculation of the proposed ECRC factors by rate class.

Q. What are the ECRC billing factors for the period January 2026 through December 2026 for which Tampa Electric is seeking approval?

A. The computation of the billing factors is shown in Exhibit No. ZDJ-3, Document No. 7, Form 42-7P. The proposed ECRC billing factors are summarized below.

Proposed Factors as reflected in Exhibit ZDJ-3

Rate Class	**Factors by Voltage Level (¢/kWh)**
RS Secondary	0.087
GS, CS Secondary	0.080
GSD/GSDT, SBD/SBDT, Secondary	0.072
Primary	0.071
Transmission	0.071

GSD Optional	
Secondary	0.072
Primary	0.071
Transmission	0.071
GSLDPR/GSLDTPR/SBLDPR/SBLDTPR	0.064
GSLDSU/GSLDTSU/SBLDSU/SBLDTSU	0.063
LS1, LS2	0.049
Average Factor	0.079

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

A. The environmental cost recovery factors will be effective concurrent with the first billing cycle for January 2026.

Q. What capital structure components and cost rates did Tampa Electric rely on to calculate the revenue requirement rate of return for January 2026 through December 2026?

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

Q. Are the costs Tampa Electric is requesting for recovery through the ECRC for the period beginning in January 2026 consistent with the criteria established for ECRC recovery in Order No. PSC-1994-0044-FOF-EI?

A. Yes. The costs for which Tampa Electric is requesting ECRC recovery meet the following criteria:

1) Such costs were prudently incurred after April 13, 1993;

2) The activities are legally required to comply with a governmentally imposed environmental regulation enacted, became effective or whose effect was triggered after the company's last test year upon which rates were based; and,

3) Such costs are not recovered through some other cost recovery mechanism or through base rates.

Q. Please summarize your direct testimony.

A. My testimony supports the approval of an average ECRC billing factor of 0.079 cents per kWh, including the projected capital and O&M revenue requirements of 16,377,715 as reflected in Exhibit No. ZDJ-3. My testimony also explains that the projected environmental expenditures for 2026 are appropriate for recovery

through the ECRC.

Q. Does this conclude your testimony?

A. Yes, it does.

EXHIBIT ZDJ-3 TO THE TESTIMONY OF ZEL D. JONES-PHILLIPS

TAMPA ELECTRIC'S ENVIRONMENTAL COST RECOVERY

PROJECTION

JANUARY 2026 THROUGH DECEMBER 2026

INDEX

ENVIRONMENTAL COST RECOVERY

COMMISSION FORMS

JANUARY 2026 THROUGH DECEMBER 2026

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

For the Projected Period
January 2026 to December 2026

Form 42 - 1P

Line	Energy ($)	Demand ($)	Total ($)
1. Total Jurisdictional Revenue Requirements for the projected period			
a. Projected O&M Activities (Form 42-2P, Lines 7, 8 & 9)	($4,232,156)	$35,535	($4,196,621)
b. Projected Capital Projects (Form 42-3P, Lines 7, 8 & 9)	15,734,268	7,891,707	23,625,975
c. Total Jurisdictional Revenue Requirements for the projected period (Lines 1a + 1b)	11,502,112	7,927,242	19,429,354
2. True-up for Estimated Over/(Under) Recovery for the current period January 2025 to December 2025 (Form 42-2E, Line 5 + 6 + 10)	299,686	168,279	467,965
3. Final True-up for the period January 2024 to December 2024 (Form 42-1A, Line 3)	1,672,196	925,355	2,597,551
4. Total Jurisdictional Amount to Be Recovered/(Refunded) in the projection period January 2026 to December 2026 (Line 1 - Line 2- Line 3)	9,530,230	6,833,608	16,363,838
5. Total Projected Jurisdictional Amount Adjusted for Taxes (Line 4 x Regulatory Assessment Fee Multiplier)	$9,538,312	$6,839,403	$16,377,715

Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Projected Period Amount
January 2026 to December 2026

Form 42 - 2P

O&M Activities
(in Dollars)

Line		Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total	Method of Classification Demand	Method of Classification Energy
1.	Description of O&M Activities															
	a. Big Bend Unit 3 Flue Gas Desulfurization Integration	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	$0		$0
	b. SO_2 Emissions Allowances	0.11	0.87	0.87	0.11	0.87	0.87	0.11	0.87	0.87	0.11	0.87	0.87	7		7
	c. Big Bend Units 1 & 2 FGD	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0		0
	d. Big Bend PM Minimization and Monitoring	3,800.00	3,800.00	9,800.00	3,800.00	3,800.00	9,800.00	3,800.00	3,800.00	9,800.00	3,800.00	3,800.00	9,800.00	69,600		69,600
	e. NPDES Annual Surveillance Fees	35,535.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	35,535	$35,535	
	f. Polk NO_x Emissions Reduction	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0		0
	g. Bayside SCR Consumables	28,319.84	28,319.84	28,319.84	28,319.84	28,319.84	28,319.84	28,319.84	28,319.84	28,319.84	28,319.84	28,319.84	28,319.84	339,838		339,838
	h. Big Bend Unit 4 SOFA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0		0
	i. Clean Water Act Section 316(b) Phase II Study	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0	
	j. Arsenic Groundwater Standard Program	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0	
	k. Big Bend 4 SCR	17,564.72	17,564.72	17,564.72	17,564.72	17,564.72	17,564.72	17,564.72	17,564.72	17,564.72	17,564.72	17,564.72	17,564.72	210,777		210,777
	l. Mercury Air Toxics Standards	0.00	0.00	0.00	0.00	0.00	1,030.00	0.00	0.00	0.00	0.00	0.00	0.00	1,030		1,030
	m. Greenhouse Gas Reduction Program	0.00	4,319.00	0.00	0.00	4,319.00	0.00	0.00	4,319.00	0.00	0.00	4,319.00	4,423.00	21,699		21,699
	n. Big Bend Gypsum Storage Facility	24,164.15	24,164.15	24,164.15	24,164.15	24,164.15	24,164.15	24,164.15	24,164.15	24,164.15	24,164.15	24,164.15	24,164.15	289,970		289,970
	o. Coal Combustion Residuals (CCR) Rule - Phase I	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0		0
	p. Big Bend ELG Compliance	65,000.00	65,000.00	20,000.00	20,000.00	65,000.00	65,000.00	70,000.00	65,000.00	65,000.00	65,000.00	65,000.00	40,000.00	670,000		670,000
	q. Coal Combustion Residuals (CCR) Rule - Phase II	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0		0
	r. Big Bend Unit 1 Sec. 316(b) Impingement Mortality	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	24,000		24,000
	s. Bayside 316(b) Compliance	30,607.00	30,607.00	30,607.00	30,607.00	30,607.00	30,607.00	30,607.00	30,607.00	30,607.00	30,607.00	30,607.00	30,607.00	367,284		367,284
	t. Big Bend NESHAP Subpart YYYY Compliance	0.00	0.00	0.00	0.00	0.00	0.00	7,500.00	0.00	0.00	0.00	0.00	0.00	7,500		7,500
	u. Renewable Energy Credits	(389,491.20)	(437,119.20)	(524,928.60)	(668,927.70)	(731,538.90)	(635,172.30)	(611,793.00)	(592,382.70)	(513,488.90)	(508,504.50)	(394,480.80)	(371,033.10)	(6,378,861)		(6,378,861)
	v. Bayside 316(a) Thermal Variance Study	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	15,000.00	20,000.00	20,000.00	15,000.00	0.00	0.00	0.00	100,000		100,000
	w. Big Bend CCR Rule Legacy Amendment Study	15,000.00	10,000.00	10,000.00	10,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	45,000		45,000
2.	Total of O&M Activities	(161,500)	(245,344)	(376,472)	(526,472)	(549,763)	(441,686)	(407,837)	(396,607)	(321,032)	(337,049)	(218,705)	(214,154)	(4,196,621)	$35,535	($4,232,156)
3.	Recoverable Costs Allocated to Energy	(197,035)	(245,344)	(376,472)	(526,472)	(549,763)	(441,686)	(407,837)	(396,607)	(321,032)	(337,049)	(218,705)	(214,154)	(4,232,156)		
4.	Recoverable Costs Allocated to Demand	35,535	0	0	0	0	0	0	0	0	0	0	0	35,535		
5.	Retail Energy Jurisdictional Factor	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000		
6.	Retail Demand Jurisdictional Factor	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000		
7.	Jurisdictional Energy Recoverable Costs (A)	(197,035)	(245,344)	(376,472)	(526,472)	(549,763)	(441,686)	(407,837)	(396,607)	(321,032)	(337,049)	(218,705)	(214,154)	(4,232,156)		
8.	Jurisdictional Demand Recoverable Costs (B)	35,535	0	0	0	0	0	0	0	0	0	0	0	35,535		
9.	Total Jurisdictional Recoverable Costs for O&M Activities (Lines 7 + 8)	($161,500)	($245,344)	($376,472)	($526,472)	($549,763)	($441,686)	($407,837)	($396,607)	321,032)	(337,049)	($218,705)	($214,154)	($4,196,621)		

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

Form 42-3P

Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Projected Period Amount
January 2026 to December 2026

Capital Investment Projects-Recoverable Costs
(in Dollars)

Line		Description (A)		Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total	Method of Classification Demand	Method of Classification Energy
1.	a.	Big Bend Unit 3 Flue Gas Desulfurization Integration	1	$96.460	$96.020	$95.579	$95.137	$94.696	$94.255	$93.813	$93.373	$92.932	$92.490	$92.049	$91.608	$1.128.412		$1.128.412
	b.	Big Bend Unit 4 Continuous Emissions Monitors	2	0	0	0	0	0	0	0	0	0	0	0	0	0		0
	c.	Big Bend Section 114 Mercury Testing Platform	3	544	541	540	538	536	535	533	531	529	527	525	524	6.403		6.403
	d.	Big Bend Units 1 & 2 FGD	4	149.152	148.230	147.308	146.386	145.464	144.542	143.620	142.698	141.775	140.854	139.932	139.010	1.728.971		1.728.971
	e.	Big Bend FGD Optimization and Utilization	5	159.530	158.807	158.085	157.362	156.640	155.918	155.196	154.473	153.750	153.028	152.305	151.583	1.866.677		1.866.677
	f.	Big Bend PM Minimization and Monitoring	6	5.515	5.499	5.482	5.467	5.450	5.434	5.418	5.402	5.386	5.370	5.353	5.338	65.114		65.114
	g.	Polk NO_x Emissions Reduction	7	7.457	7.422	7.387	7.352	7.317	7.282	7.247	7.212	7.176	7.142	7.106	7.071	87.171		87.171
	h.	Big Bend Unit 4 SOFA	8	21.702	21.609	21.516	21.423	21.330	21.237	21.145	21.051	20.958	20.865	20.773	20.680	254.289		254.289
	i.	Big Bend Unit 4 SCR	9	479.835	477.908	475.980	474.051	472.124	470.196	468.268	466.341	464.413	462.484	460.557	458.629	5.630.786		5.630.786
	j.	Big Bend FGD System Reliability	10	209.061	208.268	207.474	206.681	205.888	205.094	204.301	203.507	202.714	201.920	201.127	200.334	2.456.369		2.456.369
	k.	Mercury Air Toxics Standards	11	58.393	58.191	57.988	57.786	57.584	57.381	57.179	56.976	56.774	56.571	56.369	56.167	687.359		687.359
	l.	SO_2 Emissions Allowances (B)	12	(247)	(247)	(247)	(247)	(247)	(247)	(247)	(247)	(247)	(247)	(247)	(247)	(2.964)		(2.964)
	m.	Big Bend Gypsum Storage Facility	13	149.532	149.206	148.880	148.553	148.228	147.902	147.576	147.249	146.923	146.598	146.272	145.946	1.772.865		1.772.865
	n.	Big Bend Coal Combustion Residual Rule (CCR Rule)	14	48.497	48.380	48.263	48.146	48.029	47.912	47.795	47.678	47.561	47.444	47.327	47.210	574.242	574.242	
	o.	Coal Combustion Residuals (CCR-Phase II)	15	12.485	12.458	12.430	12.402	12.375	12.347	12.320	12.292	12.265	12.237	12.211	12.183	148.005	148.005	
	p.	Big Bend ELG Compliance	16	302.605	302.090	301.575	301.060	300.545	300.030	299.514	298.999	298.484	297.968	297.453	296.939	3.597.262	3.597.262	
	q.	Big Bend Unit 1 Sec. 316(b) Impingement Mortality	17	111.890	111.619	111.348	111.077	110.808	110.537	110.266	109.995	109.725	109.454	109.183	108.912	1.324.814	1.324.814	
	r.	Bayside 316(b) Compliance	18	189.962	189.474	188.987	188.500	188.012	187.526	187.039	186.551	186.064	185.576	185.090	184.603	2.247.384	2.247.384	
	s.	Big Bend NESHAP Subpart YYYY Compliance	19	4.447	4.438	4.430	4.421	4.414	4.406	4.397	4.389	4.381	4.373	4.364	4.356	52.816		52.816
2.		Total Investment Projects - Recoverable Costs		2.006.820	1.999.913	1.993.005	1.986.095	1.979.193	1.972.287	1.965.380	1.958.470	1.951.563	1.944.654	1.937.749	1.930.846	23.625.975	$7.891.707	$15.734.268
3.		Recoverable Costs Allocated to Energy		1.341.381	1.335.892	1.330.402	1.324.910	1.319.424	1.313.935	1.308.446	1.302.955	1.297.464	1.291.975	1.286.485	1.280.999	15.734.268		15.734.268
4.		Recoverable Costs Allocated to Demand		665.439	664.021	662.603	661.185	659.769	658.352	656.934	655.515	654.099	652.679	651.264	649.847	7.891.707	7.891.707	
5.		Retail Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000		
6.		Retail Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000		
7.		Jurisdictional Energy Recoverable Costs (C)		1.341.381	1.335.892	1.330.402	1.324.910	1.319.424	1.313.935	1.308.446	1.302.955	1.297.464	1.291.975	1.286.485	1.280.999	15.734.268		
8.		Jurisdictional Demand Recoverable Costs (D)		665.439	664.021	662.603	661.185	659.769	658.352	656.934	655.515	654.099	652.679	651.264	649.847	7.891.707		
9.		Total Jurisdictional Recoverable Costs for Investment Projects (Lines 7 + 8)		$2.006.820	$1.999.913	$1.993.005	$1.986.095	$1.979.193	$1.972.287	$1.965.380	$1.958.470	$1.951.563	$1.944.654	$1.937.749	$1.930.846	$23.625.975		

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

Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Projected Period Amount
January 2026 to December 2026

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

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other - AFUDC (excl from CWIP)		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	$13,763,263	$13,763,263	$13,763,263	$13,763,263	$13,763,263	$13,763,263	$13,763,263	$13,763,263	$13,763,263	$13,763,263	$13,763,263	$13,763,263	$13,763,263	
3.	Less: Accumulated Depreciation	($8,829,669)	(8,890,671)	(8,951,673)	(9,012,675)	(9,073,677)	(9,134,679)	(9,195,681)	(9,256,683)	(9,317,685)	(9,378,687)	(9,439,689)	(9,500,691)	(9,561,693)	
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)	$4,933,594	4,872,592	4,811,590	4,750,588	4,689,586	4,628,584	4,567,582	4,506,580	4,445,578	4,384,576	4,323,574	4,262,572	4,201,570	
6.	Average Net Investment		4,903,093	4,842,091	4,781,089	4,720,087	4,659,085	4,598,083	4,537,081	4,476,079	4,415,077	4,354,075	4,293,073	4,232,071	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		27,758	27,413	27,068	26,722	26,377	26,032	25,686	25,341	24,996	24,650	24,305	23,960	$310,308
	b. Debt Component Grossed Up For Taxes (C)		7,700	7,605	7,509	7,413	7,317	7,221	7,125	7,030	6,934	6,838	6,742	6,646	86,080
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)		96,460	96,020	95,579	95,137	94,696	94,255	93,813	93,373	92,932	92,490	92,049	91,608	1,128,412
	a. Recoverable Costs Allocated to Energy		96,460	96,020	95,579	95,137	94,696	94,255	93,813	93,373	92,932	92,490	92,049	91,608	1,128,412
	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)		96,460	96,020	95,579	95,137	94,696	94,255	93,813	93,373	92,932	92,490	92,049	91,608	1,128,412
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)		$96,460	$96,020	$95,579	$95,137	$94,696	$94,255	$93,813	$93,373	$92,932	$92,490	$92,049	$91,608	$1,128,412

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 6.7937% 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 1.8846% 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 Projected Period Amount
January 2026 to December 2026

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

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

Notes:

(A) Applicable depreciable base for Big Bend; accounts TBD depending on type of plant added.
(B) Line 6 x 6.7937% 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 1.8846% 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 Projected Period Amount
January 2026 to December 2026

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

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	$120,737	$120,737	$120,737	$120,737	$120,737	$120,737	$120,737	$120,737	$120,737	$120,737	$120,737	$120,737	$120,737	
3.	Less: Accumulated Depreciation	($80,563)	(80,817)	(81,071)	(81,325)	(81,579)	(81,833)	(82,087)	(82,341)	(82,595)	(82,849)	(83,103)	(83,357)	(83,611)	
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)	$40,174	39,920	39,666	39,412	39,158	38,904	38,650	38,396	38,142	37,888	37,634	37,380	37,126	
6.	Average Net Investment		40,047	39,793	39,539	39,285	39,031	38,777	38,523	38,269	38,015	37,761	37,507	37,253	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		227	225	224	222	221	220	218	217	215	214	212	211	$2,626
	b. Debt Component Grossed Up For Taxes (C)		63	62	62	62	61	61	61	60	60	59	59	59	729
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)		544	541	540	538	536	535	533	531	529	527	525	524	6,403
	a. Recoverable Costs Allocated to Energy		544	541	540	538	536	535	533	531	529	527	525	524	6,403
	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)		544	541	540	538	536	535	533	531	529	527	525	524	6,403
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)		$544	$541	$540	$538	$536	$535	$533	$531	$529	$527	$525	$524	$6,403

Notes:
(A) Applicable depreciable base for Big Bend; account 311.40
(B) Line 6 x 6.7937% 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 1.8846% 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 Projected Period Amount
January 2026 to December 2026

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

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other - AFUDC (excl from CWIP)		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	$28,490,542	$28,490,542	$28,490,542	$28,490,542	$28,490,542	$28,490,542	$28,490,542	$28,490,542	$28,490,542	$28,490,542	$28,490,542	$28,490,542	$28,490,542	
3.	Less: Accumulated Depreciation	($25,432,010)	(25,559,504)	(25,686,998)	(25,814,492)	(25,941,986)	(26,069,480)	(26,196,974)	(26,324,468)	(26,451,962)	(26,579,456)	(26,706,950)	(26,834,444)	(26,961,938)	
4.	CWIP - Non-Interest Bearing	$0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	$3,058,533	2,931,039	2,803,545	2,676,051	2,548,557	2,421,063	2,293,569	2,166,075	2,038,581	1,911,087	1,783,593	1,656,099	1,528,605	
6.	Average Net Investment		2,994,786	2,867,292	2,739,798	2,612,304	2,484,810	2,357,316	2,229,822	2,102,328	1,974,834	1,847,340	1,719,846	1,592,352	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		16,955	16,233	15,511	14,789	14,068	13,346	12,624	11,902	11,180	10,459	9,737	9,015	$155,819
	b. Debt Component Grossed Up For Taxes (C)		4,703	4,503	4,303	4,103	3,902	3,702	3,502	3,302	3,101	2,901	2,701	2,501	43,224
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)		149,152	148,230	147,308	146,386	145,464	144,542	143,620	142,698	141,775	140,854	139,932	139,010	1,728,971
	a. Recoverable Costs Allocated to Energy		149,152	148,230	147,308	146,386	145,464	144,542	143,620	142,698	141,775	140,854	139,932	139,010	1,728,971
	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)		149,152	148,230	147,308	146,386	145,464	144,542	143,620	142,698	141,775	140,854	139,932	139,010	1,728,971
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)		$149,152	$148,230	$147,308	$146,386	$145,464	$144,542	$143,620	$142,698	$141,775	$140,854	$139,932	$139,010	$1,728,971

Notes:
(A) Applicable depreciable base for Big Bend assets; accounts 311.45 ($141,968), 312.45 ($28,341,531), and 315.46 ($7,043)
(B) Line 6 x 6.7937% 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 1.8846% 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 Projected Period Amount
January 2026 to December 2026

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

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	$22,652,292	$22,652,292	$22,652,292	$22,652,292	$22,652,292	$22,652,292	$22,652,292	$22,652,292	$22,652,292	$22,652,292	$22,652,292	$22,652,292	$22,652,292	
3.	Less: Accumulated Depreciation	($14,356,540)	(14,456,437)	(14,556,334)	(14,656,231)	(14,756,128)	(14,856,025)	(14,955,922)	(15,055,819)	(15,155,716)	(15,255,613)	(15,355,510)	(15,455,407)	(15,555,304)	
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)	$8,295,752	8,195,855	8,095,958	7,996,061	7,896,164	7,796,267	7,696,370	7,596,473	7,496,576	7,396,679	7,296,782	7,196,885	7,096,988	
6.	Average Net Investment		8,245,803	8,145,906	8,046,009	7,946,112	7,846,215	7,746,318	7,646,421	7,546,524	7,446,627	7,346,730	7,246,833	7,146,936	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		46,683	46,117	45,552	44,986	44,421	43,855	43,290	42,724	42,158	41,593	41,027	40,462	$522,868
	b. Debt Component Grossed Up For Taxes (C)		12,950	12,793	12,636	12,479	12,322	12,166	12,009	11,852	11,695	11,538	11,381	11,224	145,045
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)		159,530	158,807	158,085	157,362	156,640	155,918	155,196	154,473	153,750	153,028	152,305	151,583	1,866,677
	a. Recoverable Costs Allocated to Energy		159,530	158,807	158,085	157,362	156,640	155,918	155,196	154,473	153,750	153,028	152,305	151,583	1,866,677
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		159,530	158,807	158,085	157,362	156,640	155,918	155,196	154,473	153,750	153,028	152,305	151,583	1,866,677
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$159,530	$158,807	$158,085	$157,362	$156,640	$155,918	$155,196	$154,473	$153,750	$153,028	$152,305	$151,583	$1,866,677

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 6.7937% 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 1.8846% 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 Projected Period Amount
January 2026 to December 2026

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

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	$666,137	$666,137	$666,137	$666,137	$666,137	$666,137	$666,137	$666,137	$666,137	$666,137	$666,137	$666,137	$666,137	
3.	Less: Accumulated Depreciation	($210,793)	(213,023)	(215,253)	(217,483)	(219,713)	(221,943)	(224,173)	(226,403)	(228,633)	(230,863)	(233,093)	(235,323)	(237,553)	
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)	$455,344	453,114	450,884	448,654	446,424	444,194	441,964	439,734	437,504	435,274	433,044	430,814	428,584	
6.	Average Net Investment		454,229	451,999	449,769	447,539	445,309	443,079	440,849	438,619	436,389	434,159	431,929	429,699	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		2,572	2,559	2,546	2,534	2,521	2,508	2,496	2,483	2,471	2,458	2,445	2,433	$30,026
	b. Debt Component Grossed Up For Taxes (C)		713	710	706	703	699	696	692	689	685	682	678	675	8,328
8.	Investment Expenses														
	a. Depreciation (D)		$2,230	$2,230	$2,230	$2,230	$2,230	$2,230	$2,230	$2,230	$2,230	$2,230	$2,230	$2,230	26,760
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		5,515	5,499	5,482	5,467	5,450	5,434	5,418	5,402	5,386	5,370	5,353	5,338	65,114
	a. Recoverable Costs Allocated to Energy		5,515	5,499	5,482	5,467	5,450	5,434	5,418	5,402	5,386	5,370	5,353	5,338	65,114
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		5,515	5,499	5,482	5,467	5,450	5,434	5,418	5,402	5,386	5,370	5,353	5,338	65,114
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$5,515	$5,499	$5,482	$5,467	$5,450	$5,434	$5,418	$5,402	$5,386	$5,370	$5,353	$5,338	$65,114

Notes:
(A) Applicable depreciable base for Big Bend; accounts , 315.44 ($351,594), and 312.44 ($314,543).
(B) Line 6 x 6.7937% 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 1.8846% 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 Projected Period Amount
January 2026 to December 2026

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

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	$1,561,473	$1,561,473	$1,561,473	$1,561,473	$1,561,473	$1,561,473	$1,561,473	$1,561,473	$1,561,473	$1,561,473	$1,561,473	$1,561,473	$1,561,473	
3.	Less: Accumulated Depreciation	($1,199,070)	(1,203,924)	(1,208,778)	(1,213,632)	(1,218,486)	(1,223,340)	(1,228,194)	(1,233,048)	(1,237,902)	(1,242,756)	(1,247,610)	(1,252,464)	(1,257,318)	
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)	$362,403	357,549	352,695	347,841	342,987	338,133	333,279	328,425	323,571	318,717	313,863	309,009	304,155	
6.	Average Net Investment		359,976	355,122	350,268	345,414	340,560	335,706	330,852	325,998	321,144	316,290	311,436	306,582	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		2,038	2,010	1,983	1,956	1,928	1,901	1,873	1,846	1,818	1,791	1,763	1,736	$22,643
	b. Debt Component Grossed Up For Taxes (C)		565	558	550	542	535	527	520	512	504	497	489	481	6,280
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)		7,457	7,422	7,387	7,352	7,317	7,282	7,247	7,212	7,176	7,142	7,106	7,071	87,171
	a. Recoverable Costs Allocated to Energy		7,457	7,422	7,387	7,352	7,317	7,282	7,247	7,212	7,176	7,142	7,106	7,071	87,171
	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)		7,457	7,422	7,387	7,352	7,317	7,282	7,247	7,212	7,176	7,142	7,106	7,071	87,171
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)		$7,457	$7,422	$7,387	$7,352	$7,317	$7,282	$7,247	$7,212	$7,176	$7,142	$7,106	$7,071	$87,171

Notes:
(A) Applicable depreciable base for Polk; account 342.81
(B) Line 6 x 6.7937% 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 1.8846% 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 Projected Period Amount
January 2026 to December 2026

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

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Clearings to Plant		0	0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	$2,865,696	$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	($1,635,019)	(1,647,867)	(1,660,715)	(1,673,563)	(1,686,411)	(1,699,259)	(1,712,107)	(1,724,955)	(1,737,803)	(1,750,651)	(1,763,499)	(1,776,347)	(1,789,195)	
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)	$1,230,677	1,217,829	1,204,981	1,192,133	1,179,285	1,166,437	1,153,589	1,140,741	1,127,893	1,115,045	1,102,197	1,089,349	1,076,501	
6.	Average Net Investment		1,224,253	1,211,405	1,198,557	1,185,709	1,172,861	1,160,013	1,147,165	1,134,317	1,121,469	1,108,621	1,095,773	1,082,925	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		6,931	6,858	6,786	6,713	6,640	6,567	6,495	6,422	6,349	6,276	6,204	6,131	$78,372
	b. Debt Component Grossed Up For Taxes (C)		1,923	1,903	1,882	1,862	1,842	1,822	1,802	1,781	1,761	1,741	1,721	1,701	21,741
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)		21,702	21,609	21,516	21,423	21,330	21,237	21,145	21,051	20,958	20,865	20,773	20,680	254,289
	a. Recoverable Costs Allocated to Energy		21,702	21,609	21,516	21,423	21,330	21,237	21,145	21,051	20,958	20,865	20,773	20,680	254,289
	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)		21,702	21,609	21,516	21,423	21,330	21,237	21,145	21,051	20,958	20,865	20,773	20,680	254,289
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)		$21,702	$21,609	$21,516	$21,423	$21,330	$21,237	$21,145	$21,051	$20,958	$20,865	$20,773	$20,680	$254,289

Notes:

(A) Applicable depreciable base for Big Bend; account 312.44
(B) Line 6 x 6.7937% 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 1.8846% 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 Projected Period Amount
January 2026 to December 2026

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

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	$71,260,468	$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	($41,638,272)	(41,904,846)	(42,171,420)	(42,437,994)	(42,704,568)	(42,971,142)	(43,237,716)	(43,504,290)	(43,770,864)	(44,037,438)	(44,304,012)	(44,570,586)	(44,837,160)	
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)	$29,622,196	29,355,622	29,089,048	28,822,474	28,555,900	28,289,326	28,022,752	27,756,178	27,489,604	27,223,030	26,956,456	26,689,882	26,423,308	
6.	Average Net Investment		29,488,909	29,222,335	28,955,761	28,689,187	28,422,613	28,156,039	27,889,465	27,622,891	27,356,317	27,089,743	26,823,169	26,556,595	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		166,949	165,440	163,931	162,421	160,912	159,403	157,894	156,385	154,876	153,366	151,857	150,348	$1,903,782
	b. Debt Component Grossed Up For Taxes (C)		46,312	45,894	45,475	45,056	44,638	44,219	43,800	43,382	42,963	42,544	42,126	41,707	528,116
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)		479,835	477,908	475,980	474,051	472,124	470,196	468,268	466,341	464,413	462,484	460,557	458,629	5,630,786
	a. Recoverable Costs Allocated to Energy		479,835	477,908	475,980	474,051	472,124	470,196	468,268	466,341	464,413	462,484	460,557	458,629	5,630,786
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	-
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		479,835	477,908	475,980	474,051	472,124	470,196	468,268	466,341	464,413	462,484	460,557	458,629	5,630,786
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)		$479,835	$477,908	$475,980	$474,051	$472,124	$470,196	$468,268	$466,341	$464,413	$462,484	$460,557	$458,629	$5,630,786

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 6.7937% 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 1.8846% 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 Projected Period Amount
January 2026 to December 2026

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

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	$24,467,806	$24,467,806	$24,467,806	$24,467,806	$24,467,806	$24,467,806	$24,467,806	$24,467,806	$24,467,806	$24,467,806	$24,467,806	$24,467,806	$24,467,806	
3.	Less: Accumulated Depreciation	($10,673,497)	(10,783,195)	(10,892,893)	(11,002,591)	(11,112,289)	(11,221,987)	(11,331,685)	(11,441,383)	(11,551,081)	(11,660,779)	(11,770,477)	(11,880,175)	(11,989,873)	
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)	$13,794,309	13,684,611	13,574,913	13,465,215	13,355,517	13,245,819	13,136,121	13,026,423	12,916,725	12,807,027	12,697,329	12,587,631	12,477,933	
6.	Average Net Investment		13,739,460	13,629,762	13,520,064	13,410,366	13,300,668	13,190,970	13,081,272	12,971,574	12,861,876	12,752,178	12,642,480	12,532,782	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		77,785	77,164	76,543	75,922	75,301	74,680	74,059	73,437	72,816	72,195	71,574	70,953	$892,429
	b. Debt Component Grossed Up For Taxes (C)		21,578	21,406	21,233	21,061	20,889	20,716	20,544	20,372	20,200	20,027	19,855	19,683	247,564
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)		209,061	208,268	207,474	206,681	205,888	205,094	204,301	203,507	202,714	201,920	201,127	200,334	2,456,369
	a. Recoverable Costs Allocated to Energy		209,061	208,268	207,474	206,681	205,888	205,094	204,301	203,507	202,714	201,920	201,127	200,334	2,456,369
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		209,061	208,268	207,474	206,681	205,888	205,094	204,301	203,507	202,714	201,920	201,127	200,334	2,456,369
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$209,061	$208,268	$207,474	$206,681	$205,888	$205,094	$204,301	$203,507	$202,714	$201,920	$201,127	$200,334	$2,456,369

Notes:
(A) Applicable depreciable base for Big Bend; accounts 312.45 ($23,011,597) and 312.44 ($1,456,209).
(B) Line 6 x 6.7937% 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 1.8846% 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 Projected Period Amount
January 2026 to December 2026

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

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other - AFUDC (excl from CWIP)		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	$7,064,224	7,064,224	7,064,224	7,064,224	7,064,224	7,064,224	7,064,224	7,064,224	7,064,224	7,064,224	7,064,224	7,064,224	7,064,224	
3.	Less: Accumulated Depreciation	($2,845,395)	(2,873,379)	(2,901,363)	(2,929,347)	(2,957,331)	(2,985,314)	(3,013,298)	(3,041,282)	(3,069,266)	(3,097,250)	(3,125,234)	(3,153,217)	(3,181,201)	
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)	$4,218,829	4,190,845	4,162,861	4,134,877	4,106,893	4,078,909	4,050,925	4,022,942	3,994,958	3,966,974	3,938,990	3,911,006	3,883,022	
6.	Average Net Investment		4,204,837	4,176,853	4,148,869	4,120,885	4,092,901	4,064,917	4,036,933	4,008,950	3,980,966	3,952,982	3,924,998	3,897,014	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		23,805	23,647	23,488	23,330	23,172	23,013	22,855	22,696	22,538	22,379	22,221	22,063	$275,207
	b. Debt Component Grossed Up For Taxes (C)		6,604	6,560	6,516	6,472	6,428	6,384	6,340	6,296	6,252	6,208	6,164	6,120	76,344
8.	Investment Expenses														
	a. Depreciation (D)		27,984	27,984	27,984	27,984	27,984	27,984	27,984	27,984	27,984	27,984	27,984	27,984	335,806
	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)		58,393	58,191	57,988	57,786	57,584	57,381	57,179	56,976	56,774	56,571	56,369	56,167	687,359
	a. Recoverable Costs Allocated to Energy		58,393	58,191	57,988	57,786	57,584	57,381	57,179	56,976	56,774	56,571	56,369	56,167	687,359
	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)		58,393	58,191	57,988	57,786	57,584	57,381	57,179	56,976	56,774	56,571	56,369	56,167	687,359
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)		$58,393	$58,191	$57,988	$57,786	$57,584	$57,381	$57,179	$56,976	$56,774	$56,571	$56,369	$56,167	$687,359

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 6.7937% 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 1.8846% 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 Projected Period Amount
January 2026 to December 2026

For Project: SO_2 Emissions Allowances
(in Dollars)

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments														
	a. Purchases/Transfers		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Sales/Transfers		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Auction Proceeds/Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Working Capital Balance														
	a. FERC 158.1 Allowance Inventory	$0	0	0	0	0	0	0	0	0	0	0	0	0	
	b. FERC 158.2 Allowances Withheld	$0	0	0	0	0	0	0	0	0	0	0	0	0	
	c. FERC 182.3 Other Regl. Assets - Losses	$0	0	0	0	0	0	0	0	0	0	0	0	0	
	d. FERC 254.01 Regulatory Liabilities - Gains	($34,136)	(34,136)	(34,136)	(34,136)	(34,135)	(34,135)	(34,135)	(34,134)	(34,134)	(34,134)	(34,134)	(34,134)	(34,134)	
3.	Total Working Capital Balance	($34,136)	(34,136)	(34,136)	(34,136)	(34,135)	(34,135)	(34,135)	(34,134)	(34,134)	(34,134)	(34,134)	(34,134)	(34,134)	
4.	Average Net Working Capital Balance		($34,136)	($34,136)	($34,136)	($34,135)	($34,135)	($34,135)	($34,135)	($34,134)	($34,134)	($34,134)	($34,134)	($34,134)	
5.	Return on Average Net Working Capital Balance														
	a. Equity Component Grossed Up For Taxes (A)		(193)	(193)	(193)	(193)	(193)	(193)	(193)	(193)	(193)	(193)	(193)	(193)	(2,316)
	b. Debt Component Grossed Up For Taxes (B)		(54)	(54)	(54)	(54)	(54)	(54)	(54)	(54)	(54)	(54)	(54)	(54)	(648)
6.	Total Return Component		(247)	(247)	(247)	(247)	(247)	(247)	(247)	(247)	(247)	(247)	(247)	(247)	(2,964)
7.	Expenses:														
	a. Gains		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Losses		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. SO_2 Allowance Expense		0	1	1	0	1	1	0	1	1	0	1	1	7
8.	Net Expenses (D)		0	1	1	0	1	1	0	1	1	0	1	1	7
9.	Total System Recoverable Expenses (Lines 6 + 8)		(247)	(246)	(246)	(247)	(246)	(246)	(247)	(246)	(246)	(247)	(246)	(246)	(2,957)
	a. Recoverable Costs Allocated to Energy		(247)	(246)	(246)	(247)	(246)	(246)	(247)	(246)	(246)	(247)	(246)	(246)	(2,957)
	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)		(247)	(246)	(246)	(247)	(246)	(246)	(247)	(246)	(246)	(247)	(246)	(246)	(2,956)
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Juris. Recoverable Costs (Lines 12 + 13)		($247)	($246)	($246)	($247)	($246)	($246)	($247)	($246)	($246)	($247)	($246)	($246)	($2,956)

Notes:
(A) Line 6 x 6.7937% 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 1.8846% x 1/12 (Jan-Dec)
(C) Line 6 is reported on Schedule 3P.
(D) Line 8 is reported on Schedule 2P.
(E) Line 9a x Line 10
(F) Line 9b x Line 11

Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Projected Period Amount
January 2026 to December 2026

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

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other - AFUDC (excl from CWIP)		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	$21,467,359	21,467,359	21,467,359	21,467,359	21,467,359	21,467,359	21,467,359	21,467,359	21,467,359	21,467,359	21,467,359	21,467,359	21,467,359	
3.	Less: Accumulated Depreciation	($7,001,799)	(7,046,880)	(7,091,961)	(7,137,042)	(7,182,123)	(7,227,204)	(7,272,285)	(7,317,366)	(7,362,447)	(7,407,528)	(7,452,609)	(7,497,690)	(7,542,771)	
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)	$14,465,560	14,420,479	14,375,398	14,330,317	14,285,236	14,240,155	14,195,074	14,149,993	14,104,912	14,059,831	14,014,750	13,969,669	13,924,588	
6.	Average Net Investment		14,443,020	14,397,939	14,352,858	14,307,777	14,262,696	14,217,615	14,172,534	14,127,453	14,082,372	14,037,291	13,992,210	13,947,129	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		81,768	81,513	81,258	81,002	80,747	80,492	80,237	79,981	79,726	79,471	79,216	78,961	$964,372
	b. Debt Component Grossed Up For Taxes (C)		22,683	22,612	22,541	22,470	22,400	22,329	22,258	22,187	22,116	22,046	21,975	21,904	267,521
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)		149,532	149,206	148,880	148,553	148,228	147,902	147,576	147,249	146,923	146,598	146,272	145,946	1,772,865
	a. Recoverable Costs Allocated to Energy		149,532	149,206	148,880	148,553	148,228	147,902	147,576	147,249	146,923	146,598	146,272	145,946	1,772,865
	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)		149,532	149,206	148,880	148,553	148,228	147,902	147,576	147,249	146,923	146,598	146,272	145,946	1,772,865
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)		$149,532	$149,206	$148,880	$148,553	$148,228	$147,902	$147,576	$147,249	$146,923	$146,598	$146,272	$145,946	$1,772,865

Notes:
(A) Applicable depreciable base for Big Bend; accounts 311.40
(B) Line 6 x 6.7937% 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 1.8846% 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 Projected Period Amount
January 2026 to December 2026

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

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		$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)	$5,159,884	5,159,884	5,159,884	5,159,884	5,159,884	5,159,884	5,159,884	5,159,884	5,159,884	5,159,884	5,159,884	5,159,884	5,159,884	
3.	Less: Accumulated Depreciation	($682,983)	(699,162)	(715,341)	(731,520)	(747,699)	(763,878)	(780,057)	(796,236)	(812,415)	(828,594)	(844,773)	(860,952)	(877,131)	
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)	$4,476,901	4,460,722	4,444,543	4,428,364	4,412,185	4,396,006	4,379,827	4,363,648	4,347,469	4,331,290	4,315,111	4,298,932	4,282,753	
6.	Average Net Investment		4,468,811	4,452,632	4,436,453	4,420,274	4,404,095	4,387,916	4,371,737	4,355,558	4,339,379	4,323,200	4,307,021	4,290,842	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		25,300	25,208	25,117	25,025	24,933	24,842	24,750	24,659	24,567	24,475	24,384	24,292	$297,552
	b. Debt Component Grossed Up For Taxes (C)		7,018	6,993	6,967	6,942	6,917	6,891	6,866	6,840	6,815	6,790	6,764	6,739	82,542
8.	Investment Expenses														
	a. Depreciation (D)		16,179	16,179	16,179	16,179	16,179	16,179	16,179	16,179	16,179	16,179	16,179	16,179	194,148
	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)		48,497	48,380	48,263	48,146	48,029	47,912	47,795	47,678	47,561	47,444	47,327	47,210	574,242
	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		48,497	48,380	48,263	48,146	48,029	47,912	47,795	47,678	47,561	47,444	47,327	47,210	574,242
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)		48,497	48,380	48,263	48,146	48,029	47,912	47,795	47,678	47,561	47,444	47,327	47,210	574,242
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$48,497	$48,380	$48,263	$48,146	$48,029	$47,912	$47,795	$47,678	$47,561	$47,444	$47,327	$47,210	$574,242

Notes:
(A) Applicable depreciable base for Big Bend; accounts 311.40 ($2,464,676), 312.44 ($668,735), 312.40 ($826,015), and 312.45 ($1,200,458)
(B) Line 6 x 6.7937% 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 1.8846% x 1/12 (Jan-Dec)
(D) Applicable depreciation rate is 2.5%, 5.4%, 3.8%, 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 Projected Period Amount
January 2026 to December 2026

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

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other - AFUDC (excl from CWIP)		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	$1,308,034	1,308,034	1,308,034	1,308,034	1,308,034	1,308,034	1,308,034	1,308,034	1,308,034	1,308,034	1,308,034	1,308,034	1,308,034	
3.	Less: Accumulated Depreciation	($105,707)	(109,511)	(113,315)	(117,119)	(120,923)	(124,727)	(128,531)	(132,335)	(136,139)	(139,943)	(143,747)	(147,551)	(151,355)	
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)	$1,202,327	1,198,523	1,194,719	1,190,915	1,187,111	1,183,307	1,179,503	1,175,699	1,171,895	1,168,091	1,164,287	1,160,483	1,156,679	
6.	Average Net Investment		1,200,425	1,196,621	1,192,817	1,189,013	1,185,209	1,181,405	1,177,601	1,173,797	1,169,993	1,166,189	1,162,385	1,158,581	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		6,796	6,775	6,753	6,731	6,710	6,688	6,667	6,645	6,624	6,602	6,581	6,559	$80,131
	b. Debt Component Grossed Up For Taxes (C)		1,885	1,879	1,873	1,867	1,861	1,855	1,849	1,843	1,837	1,831	1,826	1,820	22,226
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)		12,485	12,458	12,430	12,402	12,375	12,347	12,320	12,292	12,265	12,237	12,211	12,183	148,005
	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		12,485	12,458	12,430	12,402	12,375	12,347	12,320	12,292	12,265	12,237	12,211	12,183	148,005
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)		12,485	12,458	12,430	12,402	12,375	12,347	12,320	12,292	12,265	12,237	12,211	12,183	148,005
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$12,485	$12,458	$12,430	$12,402	$12,375	$12,347	$12,320	$12,292	$12,265	$12,237	$12,211	$12,183	$148,005

Notes:
(A) Applicable depreciable base for Big Bend; accounts 311.44
(B) Line 6 x 6.7937% 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 1.8846% 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 Projected Period Amount
January 2026 to December 2026

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

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		$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)	$33,871,107	33,871,107	33,871,107	33,871,107	33,871,107	33,871,107	33,871,107	33,871,107	33,871,107	33,871,107	33,871,107	33,871,107	33,871,107	
3.	Less: Accumulated Depreciation	($1,843,596)	(1,914,839)	(1,986,082)	(2,057,325)	(2,128,568)	(2,199,811)	(2,271,054)	(2,342,297)	(2,413,540)	(2,484,783)	(2,556,026)	(2,627,269)	(2,698,512)	
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)	$32,027,511	31,956,268	31,885,025	31,813,782	31,742,539	31,671,296	31,600,053	31,528,810	31,457,567	31,386,324	31,315,081	31,243,838	31,172,595	
6.	Average Net Investment		31,991,890	31,920,647	31,849,404	31,778,161	31,706,918	31,635,675	31,564,432	31,493,189	31,421,946	31,350,703	31,279,460	31,208,217	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		181,119	180,716	180,313	179,909	179,506	179,103	178,699	178,296	177,893	177,489	177,086	176,683	$2,146,812
	b. Debt Component Grossed Up For Taxes (C)		50,243	50,131	50,019	49,908	49,796	49,684	49,572	49,460	49,348	49,236	49,124	49,013	595,534
8.	Investment Expenses														
	a. Depreciation (D)		71,243	71,243	71,243	71,243	71,243	71,243	71,243	71,243	71,243	71,243	71,243	71,243	854,916
	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)		302,605	302,090	301,575	301,060	300,545	300,030	299,514	298,999	298,484	297,968	297,453	296,939	3,597,262
	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		302,605	302,090	301,575	301,060	300,545	300,030	299,514	298,999	298,484	297,968	297,453	296,939	3,597,262
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)		302,605	302,090	301,575	301,060	300,545	300,030	299,514	298,999	298,484	297,968	297,453	296,939	3,597,262
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$302,605	$302,090	$301,575	$301,060	$300,545	$300,030	$299,514	$298,999	$298,484	$297,968	$297,453	$296,939	$3,597,262

Notes:
(A) Applicable depreciable base for Big Bend; accounts 311.40 ($33,765,524), 312.40 ($105,584).
(B) Line 6 x 6.7937% 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 1.8846% 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 Projected Period Amount
January 2026 to December 2026

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	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other - AFUDC (excl from CWIP)		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	$11,515,547	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	($1,200,268)	(1,237,694)	(1,275,120)	(1,312,546)	(1,349,972)	(1,387,398)	(1,424,824)	(1,462,250)	(1,499,676)	(1,537,102)	(1,574,528)	(1,611,954)	(1,649,380)	
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)	$10,315,279	10,277,853	10,240,427	10,203,001	10,165,575	10,128,149	10,090,723	10,053,297	10,015,871	9,978,445	9,941,019	9,903,593	9,866,167	
6.	Average Net Investment		10,296,566	10,259,140	10,221,714	10,184,288	10,146,862	10,109,436	10,072,010	10,034,584	9,997,158	9,959,732	9,922,306	9,884,880	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		58,293	58,081	57,869	57,657	57,446	57,234	57,022	56,810	56,598	56,386	56,174	55,962	$685,532
	b. Debt Component Grossed Up For Taxes (C)		16,171	16,112	16,053	15,994	15,936	15,877	15,818	15,759	15,701	15,642	15,583	15,524	190,170
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)		111,890	111,619	111,348	111,077	110,808	110,537	110,266	109,995	109,725	109,454	109,183	108,912	1,324,814
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		111,890	111,619	111,348	111,077	110,808	110,537	110,266	109,995	109,725	109,454	109,183	108,912	1,324,814
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (F)		111,890	111,619	111,348	111,077	110,808	110,537	110,266	109,995	109,725	109,454	109,183	108,912	1,324,814
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$111,890	$111,619	$111,348	$111,077	$110,808	$110,537	$110,266	$109,995	$109,725	$109,454	$109,183	$108,912	$1,324,814

Notes:
(A) Applicable depreciable base for Big Bend; accounts 314.40.
(B) Line 6 x 6.7937% 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 1.8846% 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 Projected Period Amount
January 2026 to December 2026

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

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		$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)	$17,950,597	17,950,597	17,950,597	17,950,597	17,950,597	17,950,597	17,950,597	17,950,597	17,950,597	17,950,597	17,950,597	17,950,597	17,950,597	
3.	Less: Accumulated Depreciation	($964,647)	(1,032,011)	(1,099,375)	(1,166,739)	(1,234,103)	(1,301,467)	(1,368,831)	(1,436,195)	(1,503,559)	(1,570,923)	(1,638,287)	(1,705,651)	(1,773,015)	
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)	$16,985,950	16,918,586	16,851,222	16,783,858	16,716,494	16,649,130	16,581,766	16,514,402	16,447,038	16,379,674	16,312,310	16,244,946	16,177,582	
6.	Average Net Investment		16,952,268	16,884,904	16,817,540	16,750,176	16,682,812	16,615,448	16,548,084	16,480,720	16,413,356	16,345,992	16,278,628	16,211,264	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		95,974	95,592	95,211	94,830	94,448	94,067	93,686	93,304	92,923	92,541	92,160	91,779	$1,126,515
	b. Debt Component Grossed Up For Taxes (C)		26,624	26,518	26,412	26,306	26,200	26,095	25,989	25,883	25,777	25,671	25,566	25,460	312,501
8.	Investment Expenses														
	a. Depreciation (D)		67,364	67,364	67,364	67,364	67,364	67,364	67,364	67,364	67,364	67,364	67,364	67,364	808,368
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		189,962	189,474	188,987	188,500	188,012	187,526	187,039	186,551	186,064	185,576	185,090	184,603	2,247,384
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		189,962	189,474	188,987	188,500	188,012	187,526	187,039	186,551	186,064	185,576	185,090	184,603	2,247,384
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (F)		189,962	189,474	188,987	188,500	188,012	187,526	187,039	186,551	186,064	185,576	185,090	184,603	2,247,384
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$189,962	$189,474	$188,987	$188,500	$188,012	$187,526	$187,039	$186,551	$186,064	$185,576	$185,090	$184,603	$2,247,384

Notes:
(A) Applicable depreciable base for Big Bend; accounts 341.30 ($1,410,380), 341.31 ($8,312,999), and 341.32 ($8,227,218).
(B) Line 6 x 6.7937% 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 1.8846% x 1/12 (Jan-Dec)
(D) Applicable depreciation rate is 3.7%, 4.9%, and 4.2%
(E) Line 9a x Line 10
(F) Line 9b x Line 11

Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Projected Period Amount
January 2026 to December 2026

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

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other - AFUDC (excl from CWIP)		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	$503,214	503,214	503,214	503,214	503,214	503,214	503,214	503,214	503,214	503,214	503,214	503,214	503,214	
3.	Less: Accumulated Depreciation	($45,544)	(46,685)	(47,826)	(48,967)	(50,108)	(51,249)	(52,390)	(53,531)	(54,672)	(55,813)	(56,954)	(58,095)	(59,236)	
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)	$457,670	456,529	455,388	454,247	453,106	451,965	450,824	449,683	448,542	447,401	446,260	445,119	443,978	
6.	Average Net Investment		457,100	455,959	454,818	453,677	452,536	451,395	450,254	449,113	447,972	446,831	445,690	444,549	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		2,588	2,581	2,575	2,568	2,562	2,556	2,549	2,543	2,536	2,530	2,523	2,517	$30,628
	b. Debt Component Grossed Up For Taxes (C)		718	716	714	712	711	709	707	705	704	702	700	698	8,496
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)		4,447	4,438	4,430	4,421	4,414	4,406	4,397	4,389	4,381	4,373	4,364	4,356	52,816
	a. Recoverable Costs Allocated to Energy		4,447	4,438	4,430	4,421	4,414	4,406	4,397	4,389	4,381	4,373	4,364	4,356	52,816
	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)		4,447	4,438	4,430	4,421	4,414	4,406	4,397	4,389	4,381	4,373	4,364	4,356	52,816
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)		$4,447	$4,438	$4,430	$4,421	$4,414	$4,406	$4,397	$4,389	$4,381	$4,373	$4,364	$4,356	$52,816

Notes:
(A) Applicable depreciable base for Big Bend; accounts 343.44
(B) Line 6 x 6.7937% 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 1.8846% x 1/12 (Jan-Dec)
(D) Applicable depreciation rate is 2.7%
(E) Line 9a x Line 10
(F) Line 9b x Line 11

Tampa Electric Company
Environmental Cost Recovery Clause
January 2026 through December 2026
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Big Bend Unit 3 Flue Gas Desulfurization ("FGD") Integration

Project Description:

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

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2025 through December 2025, is $1,186,773 compared to the original projection of $1,189,253.

The actual/estimated O&M expense for the period January 2025 through December 2025 is $0 and did not vary from the original projection.

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

Projections: The estimated depreciation plus return for the period January 2026 through December 2026 is $1,128,412.

There are no projected O&M costs for the period January 2026 through December 2026.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2026 through December 2026
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Big Bend Unit 4 Continuous Emissions Monitors ("CEMs")

Project Description:

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

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

Project Accomplishment:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2025 through December 2025 is $0 and did not vary from the original projection.

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

Projections: There is no projected depreciation or return for the period January 2026 through December 2026 as the asset was fully recovered at the end of 2023.

Tampa Electric Company
Environmental Cost Recovery Clause
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Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Big Bend Units 1 & 2 Flue Gas Desulfurization ("FGD")

Project Description:

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

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2025 through December 2025 is $1,858,014 compared to the original projection of $1,859,805.

The actual/estimated O&M expense for the period January 2025 through December 2025 is $0 and did not vary from the original projection.

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

Projections: The estimated depreciation plus return for the period January 2026 through December 2026 is $1,728,971.

There are no O&M costs projected for the period January 2026 through December 2026.

Tampa Electric Company
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Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Big Bend Section 114 Mercury Testing Platform

Project Description:

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

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

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

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2025 through December 2025 is $6,628 compared to the original projection of $6,646.

Progress Summary: This project was approved by the Commission in Docket No. 19990976-EI, Order No. PSC-99-2103-PAA-EI, issued October 25, 1999. The project was placed in service in December 1999 and completed in May 2000.

Projections: The estimated depreciation plus return for the period January 2026 through December 2026 is $6,403.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2026 through December 2026
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Big Bend Flue Gas Desulfurization ("FGD") Optimization and Utilization

Project Description:

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

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2025 through December 2025 is $1,962,038 compared to the original projection of $1,966,200.

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

Projections: The estimated depreciation plus return for the period January 2026 through December 2026 is $1,866,677.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2026 through December 2026
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Big Bend Particulate Monitor ("PM") Minimization and Monitoring

Project Description:

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

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2025 through December 2025 is $56,863 compared to the original projection of $23,021. The variance is due to new PM CEMS equipment on Unit 4 that was installed and is scheduled to be placed in-service July 2025.

The actual/estimated O&M costs for the period January 2025 through December 2025 is $30,783 compared to the original projection of $321,360. The variance is due to past over payments for the Continuous Emissions Monitors ("CEMs") maintenance contract. The contract was updated for 2024-2025 and the overpayments were applied to services rendered over that two-year period.

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

Projections: The estimated depreciation plus return for the period January 2026 through December 2026 is $65,114.

The estimated O&M costs for the period January 2026 through December 2026 are $69,600.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2026 through December 2026
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: SO_2 Emission Allowances

Project Description:

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

Project Accomplishments:

Fiscal Expenditures: The actual/estimated return on average net working capital for the period January 2025 through December 2025 is ($2,928) compared to the original projection of ($2,944).

The actual/estimated O&M costs for the period January 2025 through December 2025 is ($17) compared to the original projection of ($46).The variance is due to fewer cogeneration purchases and lower SO2 emission allowances than projected and an SO2 emission allowance gain booked in April 2025.

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

Project Projections: The estimated return on average net working capital for the period January 2026 through December 2026 is ($2,964)

The estimated O&M costs for the period January 2026 through December 2026 are $7.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2026 through December 2026
Description and Progress Report for
Environmental Compliance Activities and Projects

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

Project Description:

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

Project Accomplishments:

Fiscal Expenditures: The actual/estimated O&M expense for the period January 2025 through December 2025 is $34,500 compared to the original projection of $35,535.

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

Projections: The estimated O&M costs for the period January 2026 through December 2026 are $35,535.

Tampa Electric Company
Environmental Cost Recovery Clause
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Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Polk NO_x Emissions Reduction

Project Description:

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

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2025 through December 2025 is $91,844 compared to the original projection of $92,026.

The actual/estimated O&M expense for the period January 2025 through December 2025 is $0 and did not vary from the original projection.

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

Project Projections: The estimated depreciation plus return for the period January 2026 through December 2026 is $87,171.

There are no O&M costs projected for the period of January 2026 through December 2026.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2026 through December 2026
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Bayside Selective Catalytic Reduction ("SCR") Consumables

Project Description:

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

Project Accomplishments:

Fiscal Expenditures: The actual/estimated O&M costs for the period January 2025 through December 2025 are $248,708 compared to the original projection of $312,890. The variance is due to an extended forced outage on Unit 2 Steam Turbine ("ST") and Combustion Turbine ("CT") that is scheduled to end August 2025. The extended forced outage reduced the need for consumables.

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

Projections: The estimated O&M costs for the period January 2026 through December 2026 are $339,838.

Tampa Electric Company
Environmental Cost Recovery Clause
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Description and Progress Report for
Environmental Compliance Activities and Projects

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

Project Description:

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

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2025 through December 2025 is $266,395 compared to the original projection of $267,004.

The actual/estimated O&M expense for the period January 2025 through December 2025 is $0 and did not vary from the original projection.

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

Projections: The estimated depreciation plus return for the period January 2026 through December 2026 is $254,289.

There are no O&M costs projected for the period January 2026 through December 2026.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2026 through December 2026
Description and Progress Report for
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Project Title: Clean Water Act Section 316(b) Phase II Study

Project Description:

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

Project Accomplishments:

Fiscal Expenditures: The actual/estimated O&M costs for the period January 2025 through December 2025 are $5,150 and did not vary from the original projection.

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

Projections: There are no O&M costs projected for the period January 2026 through December 2026.

Tampa Electric Company
Environmental Cost Recovery Clause
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Description and Progress Report for
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Project Title: Big Bend Unit 4 Selective Catalytic Reduction ("SCR")

Project Description:

In order to meet the requirements of the FDEP Consent Final Judgment and the EPA Consent Decree, Tampa Electric was required to make additional reductions of NO_x emissions at Big Bend Station on a per unit basis at prescribed times. The installation of cost-effective SCR technology on the generating units was necessary to meet NO_x emissions requirements.

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2025 through December 2025 is $5,877,956 compared to the original projection of $5,892,568.

The actual/estimated O&M costs for the period January 2025 through December 2025 are $884,290 compared to the original projection of $803,400. The variance is due to cleaning of the Selective Catalytic Reduction ("SCR") equipment during a planned maintenance outage.

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

Projections: The estimated depreciation plus return for the period January 2026 through December 2026 is $ 5,630,786.

The estimated O&M costs for the period January 2026 through December are $210,777.

Tampa Electric Company
Environmental Cost Recovery Clause
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Description and Progress Report for
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Project Title: Arsenic Groundwater Standard Program

Project Description:

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

Project Accomplishments:

Fiscal Expenditures: The actual/estimated O&M expense for the period January 2025 through December 2025 is $0 and did not vary from the original projection.

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

Projections: There are no O&M costs projected for the period of January 2026 through December 2026.

Tampa Electric Company
Environmental Cost Recovery Clause
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Description and Progress Report for
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Project Title: Big Bend Flue Gas Desulfurization ("FGD") System Reliability

Project Description:

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

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2025 through December 2025 is $2,556,515 compared to the original projection of $2,563,280.

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

Projections: The estimated depreciation plus return for the period January 2026 through December 2026 is $ 2,456,369.

Tampa Electric Company
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Description and Progress Report for
Environmental Compliance Activities and Projects

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

Project Description:

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

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2025 through December 2025 is $715,414 compared to the original projection of $717,469.

The actual/estimated O&M costs for the period January 2025 through December 2025 are $1,036 compared to the original projection of $1,030.

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

Projections: The estimated depreciation plus return for the period January 2026 through December 2026 is projected to be $ 687,359.

The estimated O&M costs for the period January 2026 through December 2026 are $ 1,030.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2026 through December 2026
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Greenhouse Gas ("GHG") Reduction Program

Project Description:

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

Project Accomplishments:

Fiscal Expenditures: The actual/estimated O&M expense for the period January 2025 through December 2025 is $21,986 compared to the original projection of $25,750. The variance is due to the timing of the scheduled quarterly invoices, with an overpayment earlier in the year. The current variance should be resolved when the remaining invoices are paid later in the year.

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

Projections: The estimated O&M costs for the period January 2026 through December 2026 are $ 21,699.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2026 through December 2026
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Big Bend Gypsum Storage Facility

Project Description:

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

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2025 through December 2025 is $1,805,444 compared to the original projection of $1,812,342.

The actual/estimated O&M costs for the period January 2025 through December 2025 is $221,474 compared to the original projection of $247,200. The variance is due to less facility yard maintenance being required as a result of less coal generation in the earlier part of the year.

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

Projections: The estimated depreciation plus return for the period January 2026 through December 2026 is $ 1,772,865.

The estimated O&M costs for the period January 2026 through December 2026 are $ 289,970.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2026 through December 2026
Description and Progress Report for
Environmental Compliance Activities and Projects

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

Project Description:

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

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2025 through December 2025 for Phase I and Phase II are $519,910 and $150,780 compared to the original projections of $500,647 and $151,348, respectively.

The actual/estimated O&M costs for the period January 2025 through December 2025 for Phase I is $0 and did not vary from the original projection. For Phase II, the actual/estimated O&M expense for the period January 2025 through December 2025 is $0 and did not vary from the original projection.

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

Projections: The estimated depreciation plus return for the period January 2026 through December 2026 for Phase I and Phase II is $574,242 and $148,005, respectively.

There are no O&M costs projected for the period January 2026 through December 2026 for either Phase I or Phase II.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2026 through December 2026
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Big Bend Effluent Limitation Guidelines "ELG" Compliance

Project Description:

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

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2025 through December 2025 for Big Bend ELG Compliance is $3,637,304 compared to the original projection of $3,542,611.

The actual/estimated O&M costs for the period January 2025 through December 2025 for Big Bend ELG Compliance is $481,951 compared to the original projection of $800,000. The variance is due to the Underground Injection Control ("UIC") well system not operating earlier this year. The UIC wells receive stormwater and recycled water from the Plant's runoff, ditches, and ponds to maintain pond levels at the Plant. Due to reduced rainfall, the UIC was not needed to prevent the ponds from overflowing.

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

Projections: The estimated depreciation plus return for the period January 2026 through December 2026 is $ 3,597,262.

The estimated O&M costs for the period of January 2026 through December 2026 are $ 670,000.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2026 through December 2026
Description and Progress Report for
Environmental Compliance Activities and Projects

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

Project Description:

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

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2025 through December 2025 is $1,353,515, compared to the original projection of $1,358,442.

The actual/estimated O&M expense for the period January 2025 through December 2025 is $62,500 compared to the original projection of $125,000. The variance is due to a required outage being moved to a date later in the year; therefore, the expenditure will occur during the third and fourth quarter of 2025.

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

Projections: The estimated depreciation plus return for the period January 2026 through December 2026 is $ 1,324,814.

The estimated O&M costs for the period of January 2026 through December 2026 are $ 24,000.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2026 through December 2026
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Bayside 316(b) Compliance

Project Description:

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

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2025 through December 2025 is $2,296,011, compared to the original projection of $2,178,480. The variance is related to the accounts utilized to estimate depreciation rates provided a lower estimate than the actual depreciation rate calculated for the period of January 2025 to December 2025.

The actual/estimated O&M expense for the period January 2025 through December 2025 is $363,668 compared to the original projection of $550,000. The variance is due to optimization study activities occurring in the second half of 2025.

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

Projections: The estimated depreciation plus return for the period January 2026 through December 2026 is $ 2,247,384.

The estimated O&M costs for the period of January 2026 through December 2026 are $ 367,284.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2026 through December 2026
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Big Bend NESHAP Subpart YYYY Compliance

Project Description:

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

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2025 through December 2025 is $53,551 compared to the original projection of $53,768.

The actual/estimated O&M expense for the period January 2025 through December 2025 is $5,150 compared to the original projection of $15,450. The variance is due to less testing required than projected. Tampa Electric will perform the testing during the second half of the year.

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

Projections: The estimated depreciation plus return for the period January 2026 through December 2026 is $ 52,816.

The estimated O&M costs for the period of January 2026 through December 2026 are $ 7,500.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2026 through December 2026
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Bayside Power Station 316(a) Thermal Variance Study

Project Description:

This project was a direct requirement from the FDEP in conjunction with the renewal of Tampa Electric's Industrial Wastewater Facility Permit under the provisions of Chapter 403, Florida Statutes, and applicable rules of the Florida Administrative Code, which constitute authorization for the company's H.L. Culbreath Bayside Power Station (Bayside) facility to discharge to waters of the State under the Federal National Pollutant Discharge Elimination System (NPDES). The FDEP permit is Permit No. FL0000809. Specifically, Tampa Electric was required to perform a thermal variance determination for Bayside in compliance with Section 316(a) of the Clean Water Act and 40 C.F.R. Part 125, subpart H. The thermal variance is granted for the 5-year permit periods, and reissuance must be requested by the permittee as part of the application of permit renewal. The thermal variance determination is required to ensure the protection and propagation of a balanced, indigenous population of shellfish, fish, and wildlife within the primary area of study. The project had two facets: 1) developing a plan of study and identified the thermal plume, and 2) implemented the plan of study through appropriate sampling to make the determination if any adverse impacts are occurring. The former Gannon Thermal Discharge Study project is subsumed into this study.

Project Accomplishments:

Fiscal Expenditures: The actual/estimated O&M expense for the period January 2025 through December 2025 is $75,000 compared to the original projection of $137,500. The variance is due to the thermal study activities occurring in the second half of 2025.

Progress Summary: This project was approved by the Commission in Docket No. 20240007-EI, Order No. PSC-2024-0482-FOF-EI on November 22, 2024. The project is complete and in service.

Projections: The estimated O&M costs for the period of January 2026 through December 2026 are $ 100,000.

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Energy & Demand Allocation % By Rate Class
January 2026 to December 2026

Rate Class	(1) Average 4 CP Load Factor at Meter (%)	(2) Projected Sales at Meter (MWh)	(3) Effective Sales at Secondary Level (MWh)	(4) Projected Avg 4 CP at Meter (MW)	(5) Demand Loss Expansion Factor	(6) Energy Loss Expansion Factor	(7) Projected Sales at Generation (MWh)	(8) Projected Avg 4 CP at Generation (MW)	(9) Percentage of MWh Sales at Generation (%)	(10) Percentage of 4 CP Demand at Generation (%)
RS	135.69%	10,349,455	10,349,455	2,584	1.06906	1.05536	10,922,407	2,762	49.97%	61.75%
GS, CS	163.86%	940,511	940,511	194	1.06906	1.05535	992,569	208	4.54%	4.65%
GSD	211.39%	7,185,045	7,182,045	1,151	1.06801	1.05410	7,573,742	1,230	34.65%	27.50%
GSLDPR, SBLDPR	283.58%	1,360,935	1,360,935	163	1.03942	1.02572	1,395,940	169	6.39%	3.78%
GSLDSU/SBLDSU	286.89%	846,390	846,390	100	1.02049	1.01327	857,622	102	3.92%	2.28%
LS1, LS2	1712.12%	108,349	108,349	2	1.06906	1.05536	114,347	2	0.52%	0.04%
TOTAL *		20,790,684	20,787,685	4,194			21,856,627	4,473	100%	100%

Notes:
(1) Average 4 CP load factor based on 2026 Projected calendar data
(2) Projected MWh sales for the period January 2026 to December 2026
(3) Effective sales at secondary level for the period January 2026 to December 2026
(4) Column 2 / (Column 1 x 2952)
(5) Based on 2025 projected demand losses
(6) Based on 2025 projected energy losses
(7) Column 2 x Column 6
(8) Column 4 x Column 5
(9) Column 7 / Total Column 7
(10) Column 8 / Total Column 8

* Totals on this schedule may not foot due to rounding

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Energy & Demand Allocation % By Rate Class
January 2026 to December 2026

Rate Class	(1) Percentage of MWh Sales at Generation (%)	(2) 4 CP Demand Allocation Factor (%)	(3) Energy-Related Costs ($)	(4) Demand-Related Costs ($)	(5) Total Environmental Costs ($)	(6) Projected Sales at Meter (MWh)	(7) Effective Sales at Secondary Level (MWh)	**(8) Environmental Cost Recovery Factors (¢/kWh)**
RS	49.97%	61.75%	4,766,579	4,223,332	8,989,911	10,349,455	10,349,455	0.087
GS, CS	4.54%	4.65%	433,161	318,032	751,193	940,511	940,511	0.080
GSD, SBF	34.65%	27.50%	3,305,209	1,880,836	5,186,045	7,185,045	7,182,045	
Secondary								0.072
Primary								0.071
Transmission								0.071
GSLDPR	6.39%	3.78%	609,193	258,529	867,722	1,360,935	1,360,935	0.064
GSLDSU	3.92%	2.28%	374,269	155,938	530,207	846,390	846,390	0.063
LS1, LS2	0.52%	0.04%	49,901	2,736	52,637	108,349	108,349	0.049
TOTAL *	100.00%	100.00%	9,538,312	6,839,403	16,377,715	20,790,684	20,787,685	0.079

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

* Totals on this schedule may not foot due to rounding

Form 42-8P

Tampa Electric Company
Cost Recovery Clauses
Calculation of the Projected Period Amount
Current Period: January 2026 through December 2026

Calculation of Revenue Requirement Rate of Return
(in Dollars)

	(1) Jurisdictional Rate Base 2026 FESR with Normalization ($000)	(2) Ratio %	(3) Cost Rate %	(4) Weighted Cost Rate %
Long Term Debt	$ 3,862,691	35.63%	4.54%	1.6182%
Short Term Debt	494,589	4.56%	3.85%	0.1756%
Preferred Stock	0	0.00%	0.00%	0.0000%
Customer Deposits	104,521	0.96%	2.35%	0.0227%
Common Equity	5,154,799	47.54%	10.50%	4.9919%
Accum. Deferred Inc. Taxes & Zero Cost ITC's	1,016,852	9.38%	0.00%	0.0000%
Deferred ITC - Weighted Cost	209,133	1.93%	7.67%	0.1480%
Total	$ 10,842,585	100.00%		6.96%

ITC split between Debt and Equity:

Long Term Debt	$ 3,862,691	Long Term Debt	46.00%
Equity - Preferred	0	Equity - Preferred	0.00%
Equity - Common	5,154,799	Equity - Common	54.00%
Total	$ 9,017,490	Total	100.00%

Deferred ITC - Weighted Cost:

Debt = 0.1480% * 46.00%	0.0681%
Equity = 0.1480% * 54.00%	0.0799%
Weighted Cost	0.1480%

Total Equity Cost Rate:

Preferred Stock	0.0000%
Common Equity	4.9919%
Deferred ITC - Weighted Cost	0.0799%
	5.0718%
Times Tax Multiplier	1.33950
Total Equity Component	6.7937%

Total Debt Cost Rate:

Long Term Debt	1.6182%
Short Term Debt	0.1756%
Customer Deposits	0.0227%
Deferred ITC - Weighted Cost	0.0681%
Total Debt Component	1.8846%
	8.6783%

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)