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Letter from Malcolm Means/TECO dated 10/1/21, With Attached 2022 Cost Recovery Factors

20210007-EI Staff Hearing Exhibits 00111

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October 1, 2021

ELECTRONIC FILING

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

Re: Docket 20210007-EI, Environmental Cost Recovery Clause

Dear Mr. Teitzman:

Attached for filing on behalf of Tampa Electric in the above-referenced docket are 2022 cost recovery factors prepared using the methodology agreed to by the parties in Paragraph 6 of the unanimous 2021 Stipulation and Settlement Agreement ("2021 Agreement") filed in Docket No. 20210034-EI on August 6, 2021. *See* FPSC Document No. 08857-2021. The company updated the clause factors using the same methodology used to prepare the 2022 base rates, which is consistent with (1) the general practice that clause factors reflect the cost of service/revenue allocations and rate design in the company's most recent rate case and (2) paragraph 6 of the 2021 Agreement. The Commission is currently scheduled to conduct a hearing regarding the 2021 Agreement on October 21, 2021. These factors are submitted in this docket for the Commission's review and approval if the Commission approves the 2021 Agreement at the October 21st hearing.

Included in this filing are:

1. A summary explaining the methodology utilized to calculate the revised cost recovery factors.
2. Proposed 2022 ECRC Cost Recovery Factors developed utilizing the 2021 Agreement methodology.
3. Schedules supporting the Proposed 2022 ECRC Cost Recovery Factors.

Sincerely,

Malcolm N. Means

Malcolm N. Means

Enclosures
cc: All Parties of Record (w/enclosures)

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing cost recovery factors, on behalf of Tampa Electric Company, have been furnished by electronic mail on this 1st day of October 2021 to the following:

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Malcolm N. Means
ATTORNEY

Per the 2021 Settlement Agreement ("2021 Agreement"), Tampa Electric must apply the same methodology used to allocate revenue to base revenues, as shown in Exhibit K to the agreement, to its 2022 clause factors that recover plant investments. Thus, the method should be applied to the Storm Protection Plan, Energy Conservation, and Environmental cost recovery clauses. The remaining two cost recovery clauses, Fuel and Capacity, do not recover costs for plant investment.

Exhibit K applies negotiated percentages to the base revenue increase to determine the revenue to be collected from the rate classes.

For the Environmental cost recovery factors, Tampa Electric determined the clause revenue increase for 2022 as described below.

1. Determine the 2021 baseline amount to be used to calculate the 2022 revenue increase.
    a. The 2021 baseline is set by taking the 2021 actual and estimated costs submitted on July 30, 2021 and applying the 2021 Agreement ROE and equity ratio to determine the baseline cost recovery amount. Project costs for assets to be retired and recovered through the CETM were removed.
    b. The calculation of revenues by rate class is conducted using the allocation methodology from the company's prior base rate case.
    c. The total revenue amount of this calculation is the revenue baseline to be used to determine 2022 and future years' increased costs.
2. Determine the 2022 (or future year) total revenue to be collected. This calculation is determined using the 2021 Agreement ROE, equity ratio, and depreciation rates. [1]
3. Subtract the 2021 revenue baseline amount determined in 1. from the 2022 (or future year) total revenue to be collected.
    a. If the increment is negative, no changes to the allocation methodology are made, i.e., the prior base rate case allocation method is used to allocate all revenue by class.
    b. If the increment is positive, the Exhibit K allocation factors are applied to the increment to determine the class revenue allocation. A positive class allocation amount is added to the 2021 baseline revenue amount, also by class, to determine the total revenue to be collected by class.
4. The 2022 billing determinants are used to calculate the 2022 clause cost recovery factors by dividing the total revenue by class determined in 3. by the appropriate class billing determinant.

The company is providing the accompanying detailed schedules demonstrating the calculations of these amounts for 2022. For future years, only the summary of the 2021 baseline amounts by class will be required, since they do not change.

[1] The Bayside 316(b) project is included in 2022 factors per the Commission's approval of this project on September 8, 2021.

TAMPA ELECTRIC COMPANY
DOCKET NO. 20210007-EI
FILED: 10/01/2021

EXHIBIT TO THE TESTIMONY OF M. ASHLEY SIZEMORE

DOCUMENT NO. 1

TAMPA ELECTRIC'S ENVIRONMENTAL COST RECOVERY

PROJECTION

JANUARY 2022 THROUGH DECEMBER 2022

FORMS 42-1P THROUGH 42-8P

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

For the Projected Period
January 2022 to December 2022

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)	$4,332,767	$81,730	$4,414,497
b. Projected Capital Projects (Form 42-3P, Lines 7, 8 & 9)	17,518,159	4,409,788	21,927,947
c. Total Jurisdictional Revenue Requirements for the projected period (Lines 1a + 1b)	21,850,926	4,491,518	26,342,444
2. True-up for Estimated Over/(Under) Recovery for the current period January 2021 to December 2021 (Form 42-2E, Line 5 + 6 + 10)	(4,161,856)	(127,767)	(4,289,623)
3. Final True-up for the period January 2020 to December 2020 (Form 42-1A, Line 3)	4,199,464	37,727	4,237,191
4. Total Jurisdictional Amount to Be Recovered/(Refunded) in the projection period January 2022 to December 2022 (Line 1 - Line 2- Line 3)	21,813,318	4,581,558	26,394,876
5. Total Projected Jurisdictional Amount Adjusted for Taxes (Line 4 x Revenue Tax Multiplier)	$21,829,024	$4,584,857	$26,413,881

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EXHIBIT NO. MAS-4, FORM 42-1P
DOCUMENT NO. 1, PAGE 1 OF 1
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Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Projected Period Amount
January 2022 to December 2022

O&M Activities
(in Dollars)

Line		Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total	Method of Classification Demand	Method of Classification Energy
1.	Description of O&M Activities															
	a. Big Bend Unit 3 Flue Gas Desulfurization Integration	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0		$0
	b. Big Bend Units 1 & 2 Flue Gas Conditioning	0	0	0	0	0	0	0	0	0	0	0	0	0		0
	c. SO_2 Emissions Allowances	(5)	7	7	(5)	7	7	(5)	7	7	(5)	7	7	41		41
	d. Big Bend Units 1 & 2 FGD	0	0	0	0	0	0	0	0	0	0	0	0	0		0
	e. Big Bend PM Minimization and Monitoring	21,630	21,630	21,630	21,630	21,630	21,630	21,630	21,630	21,630	21,630	21,630	21,630	259,560		259,560
	f. Big Bend NO_x Emissions Reduction	174	174	174	174	174	174	174	174	174	174	174	174	2,089		2,089
	g. NPDES Annual Surveillance Fees	0	34,500	0	0	0	0	0	0	0	0	0	0	34,500	$34,500	
	h. Gannon Thermal Discharge Study	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	i. Polk NO_x Emissions Reduction	0	0	0	0	0	0	0	0	0	0	0	0	0		0
	j. Bayside SCR and Ammonia	10,200	10,200	11,500	12,500	14,000	15,200	15,200	15,300	14,000	12,500	10,200	10,200	151,000		151,000
	k. Big Bend Unit 4 SOFA	0	0	0	0	0	0	0	0	0	0	0	0	0		0
	l. Big Bend Unit 1 Pre-SCR	0	0	0	0	0	0	0	0	0	0	0	0	0		0
	m. Big Bend Unit 2 Pre-SCR	0	0	0	0	0	0	0	0	0	0	0	0	0		0
	n. Big Bend Unit 3 Pre-SCR	0	0	0	0	0	0	0	0	0	0	0	0	0		0
	o. Clean Water Act Section 316(b) Phase II Study	5,000	0	0	0	2,575	2,575	0	0	0	0	0	0	10,150	10,150	
	p. Arsenic Groundwater Standard Program	3,090	3,090	3,090	3,090	3,090	3,090	3,090	3,090	3,090	3,090	3,090	3,090	37,080	37,080	
	q. Big Bend 1 SCR	0	0	0	0	0	0	0	0	0	0	0	0	0		0
	r. Big Bend 2 SCR	0	0	0	0	0	0	0	0	0	0	0	0	0		0
	s. Big Bend 3 SCR	20,928	9,136	43,640	9,136	35,926	25,553	26,808	30,500	33,748	64,667	43,844	28,637	372,522		372,522
	t. Big Bend 4 SCR	126,564	138,356	103,851	138,356	111,565	121,939	120,683	116,991	113,744	82,825	103,647	118,855	1,397,376		1,397,376
	u. Mercury Air Toxics Standards	0	0	2,000	0	0	0	0	0	0	0	0	0	2,000		2,000
	v. Greenhouse Gas Reduction Program	0	0	0	0	0	0	0	0	0	0	0	0	0		0
	w. Big Bend Gypsum Storage Facility (East 40)	101,103	101,103	101,103	101,103	101,103	101,103	101,103	101,103	101,103	101,103	101,103	101,103	1,213,236		1,213,236
	x. Coal Combustion Residuals (CCR) Rule - Phase I	77,500	77,500	77,500	77,500	77,500	77,500	77,500	77,500	77,500	77,500	77,500	77,500	930,000		930,000
	y. Big Bend ELG Compliance	412	412	412	412	412	412	412	412	412	412	412	412	4,944		4,944
	z. Coal Combustion Residuals (CCR) Rule - Phase II	0	0	0	0	0	0	0	0	0	0	0	0	0		0
	aa. Big Bend Unit 1 Sec. 316(b) Impingement Mortality	0	0	0	0	0	0	0	0	0	0	0	0	0		0
2.	Total of O&M Activities	366,596	396,108	364,908	363,896	367,983	369,183	366,596	366,708	365,408	363,896	361,608	361,608	4,414,497	$81,730	$4,332,767
3.	Recoverable Costs Allocated to Energy	358,506	358,518	361,818	360,806	362,318	363,518	363,506	363,618	362,318	360,806	358,518	358,518	4,332,767		
4.	Recoverable Costs Allocated to Demand	8,090	37,590	3,090	3,090	5,665	5,665	3,090	3,090	3,090	3,090	3,090	3,090	81,730		
5.	Retail Energy Jurisdictional Factor	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000			
6.	Retail Demand Jurisdictional Factor	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000			
7.	Jurisdictional Energy Recoverable Costs (A)	358,506	358,518	361,818	360,806	362,318	363,518	363,506	363,618	362,318	360,806	358,518	358,518	4,332,767		
8.	Jurisdictional Demand Recoverable Costs (B)	8,090	37,590	3,090	3,090	5,665	5,665	3,090	3,090	3,090	3,090	3,090	3,090	81,730		
9.	Total Jurisdictional Recoverable Costs for O&M Activities (Lines 7 + 8)	$366,596	$396,108	$364,908	$363,896	$367,983	$369,183	$366,596	$366,708	$365,408	$363,896	$361,608	$361,608	$4,414,497		

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

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EXHIBIT NO. MAS-4, FORM 42-2P
DOCUMENT NO. 1, PAGE 1 OF 1
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Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Projected Period Amount
January 2022 to December 2022

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	Energy
1.	a.	Big Bend Unit 3 Flue Gas Desulfurization Integration	$81,016	$80,783	$80,549	$80,316	$80,083	$79,850	$79,617	$79,383	$79,150	$78,917	$78,683	$78,450	$956,797		$956,797
	b.	Big Bend Units 1 and 2 Flue Gas Conditioning	8,870	8,815	8,759	8,705	8,650	8,594	8,539	8,483	8,428	1,547	0	0	79,390		79,390
	c.	Big Bend Unit 4 Continuous Emissions Monitors	3,492	3,478	3,464	3,451	3,437	3,423	3,409	3,395	3,381	3,367	3,355	3,341	40,993		40,993
	d.	Big Bend Fuel Oil Tank # 1 Upgrade	0	0	0	0	0	0	0	0	0	0	0	0	0	$0	
	e.	Big Bend Fuel Oil Tank # 2 Upgrade	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	f.	Big Bend Unit 1 Classifier Replacement	6,898	6,860	6,822	6,784	6,746	6,710	6,672	6,634	6,596	6,559	6,521	6,484	80,286		80,286
	g.	Big Bend Unit 2 Classifier Replacement	4,574	4,551	4,527	4,504	4,481	4,458	4,434	4,411	4,387	4,365	4,341	4,318	53,351		53,351
	h.	Big Bend Section 114 Mercury Testing Platform	682	680	679	676	674	672	670	667	666	664	661	659	8,050		8,050
	i.	Big Bend Units 1 & 2 FGD	156,052	155,379	154,707	154,035	153,362	152,690	152,018	151,345	150,673	150,001	149,329	148,657	1,828,248		1,828,248
	j.	Big Bend FGD Optimization and Utilization	134,545	134,161	133,776	133,392	133,008	132,623	132,239	131,854	131,470	131,086	130,701	130,318	1,589,173		1,589,173
	k.	Big Bend NO_x Emissions Reduction	42,563	42,481	42,399	42,317	42,235	42,153	42,071	41,988	41,906	41,824	41,742	41,660	505,339		505,339
	l.	Big Bend PM Minimization and Monitoring	147,016	146,556	146,096	145,636	145,175	144,715	144,255	143,796	143,336	142,876	142,416	141,956	1,733,829		1,733,829
	m.	Polk NO_x Emissions Reduction	9,358	9,324	9,289	9,254	9,218	9,183	9,148	9,112	9,077	9,042	9,007	8,971	109,983		109,983
	n.	Big Bend Unit 4 SOFA	15,867	15,821	15,774	15,728	15,681	15,635	15,589	15,542	15,496	15,449	15,402	15,357	187,341		187,341
	o.	Big Bend Unit 1 Pre-SCR	11,869	11,822	11,774	11,728	11,681	11,633	11,586	11,540	11,492	11,445	11,397	11,351	139,318		139,318
	p.	Big Bend Unit 2 Pre-SCR	10,619	10,582	10,544	10,507	10,470	10,432	10,395	10,358	10,320	10,282	10,246	10,208	124,963		124,963
	q.	Big Bend Unit 3 Pre-SCR	17,761	17,708	17,656	17,603	17,551	17,498	17,447	17,394	17,342	17,289	17,236	17,185	209,670		209,670
	r.	Big Bend Unit 1 SCR	0	0	0	0	0	0	0	0	0	0	0	0	0		0
	s.	Big Bend Unit 2 SCR	0	0	0	0	0	0	0	0	0	0	0	0	0		0
	t.	Big Bend Unit 3 SCR	0	0	0	0	0	0	0	0	0	0	0	0	0		0
	u.	Big Bend Unit 4 SCR	419,654	418,443	417,233	416,023	414,812	413,602	412,392	411,181	409,971	408,761	407,551	406,340	4,955,963		4,955,963
	v.	Big Bend FGD System Reliability	177,979	177,560	177,142	176,723	176,304	175,885	175,467	175,048	174,630	174,212	173,793	173,375	2,108,118		2,108,118
	w.	Mercury Air Toxics Standards	67,535	67,367	67,201	67,033	66,867	66,699	66,533	66,365	66,199	66,031	65,865	65,697	799,392		799,392
	x.	SO_2 Emissions Allowances (B)	(226)	(226)	(226)	(226)	(226)	(226)	(226)	(226)	(226)	(226)	(226)	(226)	(2,712)		(2,712)
	y.	Big Bend Gypsum Storage Facility	169,633	169,255	168,878	168,500	168,122	167,745	167,367	166,989	166,611	166,233	165,856	165,478	2,010,667		2,010,667
	z.	Big Bend Coal Combustion Residual Rule (CCR Rule)	39,683	42,196	44,702	48,850	54,078	53,948	53,818	53,689	53,559	53,429	53,299	53,169	604,420	604,420	
	aa.	Coal Combustion Residuals (CCR-Phase II)	18,692	18,656	18,619	18,583	18,546	18,510	18,473	18,437	18,400	18,364	18,327	18,292	221,899	221,899	
	ab.	Big Bend ELG Compliance	92,833	103,783	112,920	120,176	128,258	212,190	219,505	232,746	254,191	264,314	267,731	271,238	2,279,885	2,279,885	
	ac.	Big Bend Unit 1 Impingement Mortality - 316(b)	86,494	89,243	91,492	93,896	95,651	96,106	96,132	96,148	96,150	96,150	96,150	96,150	1,129,762	1,129,762	
	ad.	Bayside 316(b) Compliance	1,088	2,377	2,778	4,954	7,130	11,970	16,811	17,211	17,612	24,059	32,110	35,722	173,822	173,822	
2.		Total Investment Projects - Recoverable Costs	1,724,547	1,737,655	1,747,554	1,759,148	1,771,994	1,856,698	1,864,361	1,873,490	1,890,817	1,896,040	1,901,493	1,904,150	21,927,947	$4,409,788	$17,518,159
3.		Recoverable Costs Allocated to Energy	1,485,757	1,481,400	1,477,043	1,472,689	1,468,331	1,463,974	1,459,622	1,455,259	1,450,905	1,439,724	1,433,876	1,429,579	17,518,159		17,518,159
4.		Recoverable Costs Allocated to Demand	238,790	256,255	270,511	286,459	303,663	392,724	404,739	418,231	439,912	456,316	467,617	474,571	4,409,788	4,409,788	
5.		Retail Energy Jurisdictional Factor	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000			
6.		Retail Demand Jurisdictional Factor	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000			
7.		Jurisdictional Energy Recoverable Costs (C)	1,485,757	1,481,400	1,477,043	1,472,689	1,468,331	1,463,974	1,459,622	1,455,259	1,450,905	1,439,724	1,433,876	1,429,579	17,518,159		
8.		Jurisdictional Demand Recoverable Costs (D)	238,790	256,255	270,511	286,459	303,663	392,724	404,739	418,231	439,912	456,316	467,617	474,571	4,409,788		
9.		Total Jurisdictional Recoverable Costs for Investment Projects (Lines 7 + 8)	$1,724,547	$1,737,655	$1,747,554	$1,759,148	$1,771,994	$1,856,698	$1,864,361	$1,873,490	$1,890,817	$1,896,040	$1,901,493	$1,904,150	$21,927,947		

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

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20210007E Staff Hearing Exhibit 001118

DOCKET NO. 20210007-EI
EXHIBIT NO. MAS-4, FORM 42-3P
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Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Projected Period Amount
January 2022 to December 2022

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	(6,824,505)	(6,859,870)	(6,895,235)	(6,930,600)	(6,965,965)	(7,001,330)	(7,036,695)	(7,072,060)	(7,107,425)	(7,142,790)	(7,178,155)	(7,213,520)	(7,248,885)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	$6,938,758	6,903,393	6,868,028	6,832,663	6,797,298	6,761,933	6,726,568	6,691,203	6,655,838	6,620,473	6,585,108	6,549,743	6,514,378	
6.	Average Net Investment		6,921,076	6,885,711	6,850,346	6,814,981	6,779,616	6,744,251	6,708,886	6,673,521	6,638,156	6,602,791	6,567,426	6,532,061	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		$36,219	$36,034	$35,849	$35,664	$35,479	$35,294	$35,109	$34,924	$34,739	$34,554	$34,368	$34,183	$422,416
	b. Debt Component Grossed Up For Taxes (C)		9,432	9,384	9,335	9,287	9,239	9,191	9,143	9,094	9,046	8,998	8,950	8,902	110,001
8.	Investment Expenses														
	a. Depreciation (D)		35,365	35,365	35,365	35,365	35,365	35,365	35,365	35,365	35,365	35,365	35,365	35,365	424,380
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		81,016	80,783	80,549	80,316	80,083	79,850	79,617	79,383	79,150	78,917	78,683	78,450	956,797
	a. Recoverable Costs Allocated to Energy		81,016	80,783	80,549	80,316	80,083	79,850	79,617	79,383	79,150	78,917	78,683	78,450	956,797
	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)		81,016	80,783	80,549	80,316	80,083	79,850	79,617	79,383	79,150	78,917	78,683	78,450	956,797
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)		$81,016	$80,783	$80,549	$80,316	$80,083	$79,850	$79,617	$79,383	$79,150	$78,917	$78,683	$78,450	$956,797

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 6.2798% x 1/12. Based on ROE of 9.95% and weighted income tax rate of 25.345% (expansion factor of 1.34315)
(C) Line 6 x 1.6353% x 1/12
(D) Applicable depreciation rate is 3.1%, 2.4%, and 4.6%
(E) Line 9a x Line 10
(F) Line 9b x Line 11

20210007-EI Staff Hearing Exhibits 00119
DOCKET NO. 20210007-EI
EXHIBIT NO. MAS-4, FORM 42-4P
DOCUMENT NO. 1, PAGE 1 OF 30
FILED: 10/01/2021

Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Projected Period Amount
January 2022 to December 2022

Return on Capital Investments, Depreciation and Taxes
For Project: Big Bend Units 1 and 2 Flue Gas Conditioning
(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)	$5,017,734	$5,017,734	$5,017,734	$5,017,734	$5,017,734	$5,017,734	$5,017,734	$5,017,734	$5,017,734	$5,017,734	$5,017,734	$5,017,734	$5,017,734	
3.	Less: Accumulated Depreciation	(4,940,682)	(4,949,072)	(4,957,462)	(4,965,852)	(4,974,242)	(4,982,632)	(4,991,022)	(4,999,412)	(5,007,802)	(5,016,192)	(5,017,734)	(5,017,734)	(5,017,734)	
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)	$77,052	68,662	60,272	51,882	43,492	35,102	26,712	18,322	9,932	1,542	0	0	0	
6.	Average Net Investment		72,857	64,467	56,077	47,687	39,297	30,907	22,517	14,127	5,737	771	0	0	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		$381	$337	$293	$250	$206	$162	$118	$74	$30	$4	$0	$0	$1,855
	b. Debt Component Grossed Up For Taxes (C)		99	88	76	65	54	42	31	19	8	1	0	0	483
8.	Investment Expenses														
	a. Depreciation (D)		8,390	8,390	8,390	8,390	8,390	8,390	8,390	8,390	8,390	1,542	0	0	77,052
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		8,870	8,815	8,759	8,705	8,650	8,594	8,539	8,483	8,428	1,547	0	0	79,390
	a. Recoverable Costs Allocated to Energy		8,870	8,815	8,759	8,705	8,650	8,594	8,539	8,483	8,428	1,547	0	0	79,390
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		8,870	8,815	8,759	8,705	8,650	8,594	8,539	8,483	8,428	1,547	0	0	79,390
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$8,870	$8,815	$8,759	$8,705	$8,650	$8,594	$8,539	$8,483	$8,428	$1,547	$0	$0	$79,390

Notes:

(A) Applicable depreciable base for Big Bend; accounts 312.41 ($2,676,217) and 312.42 ($2,341,517).
(B) Line 6 x 6.2798% x 1/12. Based on ROE of 9.95% and weighted income tax rate of 25.345% (expansion factor of 1.34315)
(C) Line 6 x 1.6353% x 1/12
(D) Applicable depreciation rate is 5.2% and 4.3%
(E) Line 9a x Line 10
(F) Line 9b x Line 11

20210007-EI Staff Hearing Exhibits 00120
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EXHIBIT NO. MAS-4, FORM 42-4P
DOCUMENT NO. 1, PAGE 2 OF 30
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Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Projected Period Amount
January 2022 to December 2022

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	(653,045)	(655,138)	(657,231)	(659,324)	(661,417)	(663,510)	(665,603)	(667,696)	(669,789)	(671,882)	(673,975)	(676,068)	(678,161)	
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)	$213,166	211,073	208,980	206,887	204,794	202,701	200,608	198,515	196,422	194,329	192,236	190,143	188,050	
6.	Average Net Investment		212,120	210,027	207,934	205,841	203,748	201,655	199,562	197,469	195,376	193,283	191,190	189,097	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		$1,110	$1,099	$1,088	$1,077	$1,066	$1,055	$1,044	$1,033	$1,022	$1,011	$1,001	$990	$12,596
	b. Debt Component Grossed Up For Taxes (C)		289	286	283	281	278	275	272	269	266	263	261	258	3,281
8.	Investment Expenses														
	a. Depreciation (D)		2,093	2,093	2,093	2,093	2,093	2,093	2,093	2,093	2,093	2,093	2,093	2,093	25,116
	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)		3,492	3,478	3,464	3,451	3,437	3,423	3,409	3,395	3,381	3,367	3,355	3,341	40,993
	a. Recoverable Costs Allocated to Energy		3,492	3,478	3,464	3,451	3,437	3,423	3,409	3,395	3,381	3,367	3,355	3,341	40,993
	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)		3,492	3,478	3,464	3,451	3,437	3,423	3,409	3,395	3,381	3,367	3,355	3,341	40,993
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)		$3,492	$3,478	$3,464	$3,451	$3,437	$3,423	$3,409	$3,395	$3,381	$3,367	$3,355	$3,341	$40,993

Notes:
(A) Applicable depreciable base for Big Bend; account 315.44
(B) Line 6 x 6.2798% x 1/12. Based on ROE of 9.95% and weighted income tax rate of 25.345% (expansion factor of 1.34315)
(C) Line 6 x 1.6353% x 1/12
(D) Applicable depreciation rate is 2.9%
(E) Line 9a x Line 10
(F) Line 9b x Line 11

20210007-EI Staff Hearing Exhibits 00121
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EXHIBIT NO. MAS-4, FORM 42-4P
DOCUMENT NO. 1, PAGE 3 OF 30
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Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Projected Period Amount
January 2022 to December 2022

Return on Capital Investments, Depreciation and Taxes
For Project: Big Bend Fuel Oil Tank # 1 Upgrade
(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)	$497,578	$497,578	$497,578	$497,578	$497,578	$497,578	$497,578	$497,578	$497,578	$497,578	$497,578	$497,578	$497,578	
3.	Less: Accumulated Depreciation	(497,578)	(497,578)	(497,578)	(497,578)	(497,578)	(497,578)	(497,578)	(497,578)	(497,578)	(497,578)	(497,578)	(497,578)	(497,578)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	$0	0	0	0	0	0	0	0	0	0	0	0	0	
6.	Average Net Investment		0	0	0	0	0	0	0	0	0	0	0	0	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Debt Component Grossed Up For Taxes (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
8.	Investment Expenses														
	a. Depreciation (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		0	0	0	0	0	0	0	0	0	0	0	0	0
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

Notes:
(A) Applicable depreciable base for Big Bend; account 312.40
(B) Line 6 x 6.2798% x 1/12. Based on ROE of 9.95% and weighted income tax rate of 25.345% (expansion factor of 1.34315)
(C) Line 6 x 1.6353% x 1/12
(D) Applicable depreciation rate is 4.6%
(E) Line 9a x Line 10
(F) Line 9b x Line 11

20210007-EI Staff Hearing Exhibits 00122
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Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Projected Period Amount
January 2022 to December 2022

Return on Capital Investments, Depreciation and Taxes
For Project: Big Bend Fuel Oil Tank # 2 Upgrade
(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)	$818,401	$818,401	$818,401	$818,401	$818,401	$818,401	$818,401	$818,401	$818,401	$818,401	$818,401	$818,401	$818,401	
3.	Less: Accumulated Depreciation	(818,401)	(818,401)	(818,401)	(818,401)	(818,401)	(818,401)	(818,401)	(818,401)	(818,401)	(818,401)	(818,401)	(818,401)	(818,401)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	$0	0	0	0	0	0	0	0	0	0	0	0	0	
6.	Average Net Investment		0	0	0	0	0	0	0	0	0	0	0	0	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Debt Component Grossed Up For Taxes (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
8.	Investment Expenses														
	a. Depreciation (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		0	0	0	0	0	0	0	0	0	0	0	0	0
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

Notes:

(A) Applicable depreciable base for Big Bend; account 312.40
(B) Line 6 x 6.2798% x 1/12. Based on ROE of 9.95% and weighted income tax rate of 25.345% (expansion factor of 1.34315)
(C) Line 6 x 1.6353% x 1/12
(D) Applicable depreciation rate is 4.6%
(E) Line 9a x Line 10
(F) Line 9b x Line 11

20210007-EI Staff Hearing Exhibits 00123
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Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Projected Period Amount
January 2022 to December 2022

Return on Capital Investments, Depreciation and Taxes
For Project: Big Bend Unit 1 Classifier Replacement
(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)	$1,316,257	$1,316,257	$1,316,257	$1,316,257	$1,316,257	$1,316,257	$1,316,257	$1,316,257	$1,316,257	$1,316,257	$1,316,257	$1,316,257	$1,316,257	
3.	Less: Accumulated Depreciation	(1,132,472)	(1,138,176)	(1,143,880)	(1,149,584)	(1,155,288)	(1,160,992)	(1,166,696)	(1,172,400)	(1,178,104)	(1,183,808)	(1,189,512)	(1,195,216)	(1,200,920)	
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)	$183,785	178,081	172,377	166,673	160,969	155,265	149,561	143,857	138,153	132,449	126,745	121,041	115,337	
6.	Average Net Investment		180,933	175,229	169,525	163,821	158,117	152,413	146,709	141,005	135,301	129,597	123,893	118,189	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		$947	$917	$887	$857	$827	$798	$768	$738	$708	$678	$648	$619	$9,392
	b. Debt Component Grossed Up For Taxes (C)		247	239	231	223	215	208	200	192	184	177	169	161	2,446
8.	Investment Expenses														
	a. Depreciation (D)		5,704	5,704	5,704	5,704	5,704	5,704	5,704	5,704	5,704	5,704	5,704	5,704	68,448
	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)		6,898	6,860	6,822	6,784	6,746	6,710	6,672	6,634	6,596	6,559	6,521	6,484	80,286
	a. Recoverable Costs Allocated to Energy		6,898	6,860	6,822	6,784	6,746	6,710	6,672	6,634	6,596	6,559	6,521	6,484	80,286
	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)		6,898	6,860	6,822	6,784	6,746	6,710	6,672	6,634	6,596	6,559	6,521	6,484	80,286
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)		$6,898	$6,860	$6,822	$6,784	$6,746	$6,710	$6,672	$6,634	$6,596	$6,559	$6,521	$6,484	$80,286

Notes:
(A) Applicable depreciable base for Big Bend; account 312.41
(B) Line 6 x 6.2798% x 1/12. Based on ROE of 9.95% and weighted income tax rate of 25.345% (expansion factor of 1.34315)
(C) Line 6 x 1.6353% x 1/12
(D) Applicable depreciation rate is 5.2%
(E) Line 9a x Line 10
(F) Line 9b x Line 11

20210007-EI Staff Hearing Exhibits 00124
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EXHIBIT NO. MAS-4, FORM 42-4P
DOCUMENT NO. 1, PAGE 6 OF 30
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Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Projected Period Amount
January 2022 to December 2022

Return on Capital Investments, Depreciation and Taxes
For Project: Big Bend Unit 2 Classifier Replacement
(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)	$984,794	$984,794	$984,794	$984,794	$984,794	$984,794	$984,794	$984,794	$984,794	$984,794	$984,794	$984,794	$984,794	
3.	Less: Accumulated Depreciation	(824,598)	(828,127)	(831,656)	(835,185)	(838,714)	(842,243)	(845,772)	(849,301)	(852,830)	(856,359)	(859,888)	(863,417)	(866,946)	
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)	$160,196	156,667	153,138	149,609	146,080	142,551	139,022	135,493	131,964	128,435	124,906	121,377	117,848	
6.	Average Net Investment		158,432	154,903	151,374	147,845	144,316	140,787	137,258	133,729	130,200	126,671	123,142	119,613	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		$829	$811	$792	$774	$755	$737	$718	$700	$681	$663	$644	$626	$8,730
	b. Debt Component Grossed Up For Taxes (C)		216	211	206	201	197	192	187	182	177	173	168	163	2,273
8.	Investment Expenses														
	a. Depreciation (D)		3,529	3,529	3,529	3,529	3,529	3,529	3,529	3,529	3,529	3,529	3,529	3,529	42,348
	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)		4,574	4,551	4,527	4,504	4,481	4,458	4,434	4,411	4,387	4,365	4,341	4,318	53,351
	a. Recoverable Costs Allocated to Energy		4,574	4,551	4,527	4,504	4,481	4,458	4,434	4,411	4,387	4,365	4,341	4,318	53,351
	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)		4,574	4,551	4,527	4,504	4,481	4,458	4,434	4,411	4,387	4,365	4,341	4,318	53,351
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
15	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$4,574	$4,551	$4,527	$4,504	$4,481	$4,458	$4,434	$4,411	$4,387	$4,365	$4,341	$4,318	$53,351

Notes:
(A) Applicable depreciable base for Big Bend; account 312.42
(B) Line 6 x 6.2798% x 1/12. Based on ROE of 9.95% and weighted income tax rate of 25.345% (expansion factor of 1.34315)
(C) Line 6 x 1.6353% x 1/12
(D) Applicable depreciation rate is 4.3%
(E) Line 9a x Line 10
(F) Line 9b x Line 11

20210007-EI Staff Hearing Exhibits 00125
DOCKET NO. 20210007-EI
EXHIBIT NO. MAS-4, FORM 42-4P
DOCUMENT NO. 1, PAGE 7 OF 30
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Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Projected Period Amount
January 2022 to December 2022

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	(65,923)	(66,245)	(66,567)	(66,889)	(67,211)	(67,533)	(67,855)	(68,177)	(68,499)	(68,821)	(69,143)	(69,465)	(69,787)	
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)	$54,814	54,492	54,170	53,848	53,526	53,204	52,882	52,560	52,238	51,916	51,594	51,272	50,950	
6.	Average Net Investment		54,653	54,331	54,009	53,687	53,365	53,043	52,721	52,399	52,077	51,755	51,433	51,111	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		$286	$284	$283	$281	$279	$278	$276	$274	$273	$271	$269	$267	$3,321
	b. Debt Component Grossed Up For Taxes (C)		74	74	74	73	73	72	72	71	71	71	70	70	865
8.	Investment Expenses														
	a. Depreciation (D)		322	322	322	322	322	322	322	322	322	322	322	322	3,864
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		682	680	679	676	674	672	670	667	666	664	661	659	8,050
	a. Recoverable Costs Allocated to Energy		682	680	679	676	674	672	670	667	666	664	661	659	8,050
	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)		682	680	679	676	674	672	670	667	666	664	661	659	8,050
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)		$682	$680	$679	$676	$674	$672	$670	$667	$666	$664	$661	$659	$8,050

Notes:
(A) Applicable depreciable base for Big Bend; account 311.40
(B) Line 6 x 6.2798% x 1/12. Based on ROE of 9.95% and weighted income tax rate of 25.345% (expansion factor of 1.34315)
(C) Line 6 x 1.6353% x 1/12
(D) Applicable depreciation rate is 3.2%
(E) Line 9a x Line 10
(F) Line 9b x Line 11

20210007-EI Staff Hearing Exhibits 00126
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Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Projected Period Amount
January 2022 to December 2022

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	(20,232,926)	(20,334,847)	(20,436,768)	(20,538,689)	(20,640,610)	(20,742,531)	(20,844,452)	(20,946,373)	(21,048,294)	(21,150,215)	(21,252,136)	(21,354,057)	(21,455,978)	
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)	$8,257,617	8,155,696	8,053,775	7,951,854	7,849,933	7,748,012	7,646,091	7,544,170	7,442,249	7,340,328	7,238,407	7,136,486	7,034,565	
6.	Average Net Investment		8,206,656	8,104,735	8,002,814	7,900,893	7,798,972	7,697,051	7,595,130	7,493,209	7,391,288	7,289,367	7,187,446	7,085,525	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		$42,947	$42,413	$41,880	$41,347	$40,813	$40,280	$39,747	$39,213	$38,680	$38,146	$37,613	$37,080	$480,159
	b. Debt Component Grossed Up For Taxes (C)		11,184	11,045	10,906	10,767	10,628	10,489	10,350	10,211	10,072	9,934	9,795	9,656	125,037
8.	Investment Expenses														
	a. Depreciation (D)		101,921	101,921	101,921	101,921	101,921	101,921	101,921	101,921	101,921	101,921	101,921	101,921	1,223,052
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		156,052	155,379	154,707	154,035	153,362	152,690	152,018	151,345	150,673	150,001	149,329	148,657	1,828,248
	a. Recoverable Costs Allocated to Energy		156,052	155,379	154,707	154,035	153,362	152,690	152,018	151,345	150,673	150,001	149,329	148,657	1,828,248
	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)		156,052	155,379	154,707	154,035	153,362	152,690	152,018	151,345	150,673	150,001	149,329	148,657	1,828,248
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)		$156,052	$155,379	$154,707	$154,035	$153,362	$152,690	$152,018	$151,345	$150,673	$150,001	$149,329	$148,657	$1,828,248

Notes:
(A) Applicable depreciable base for Big Bend; accounts 311.46 ($141,968), 312.46 ($28,341,531), and 315.46 ($7,043).
(B) Line 6 x 6.2798% x 1/12. Based on ROE of 9.95% and weighted income tax rate of 25.345% (expansion factor of 1.34315)
(C) Line 6 x 1.6353% x 1/12
(D) Applicable depreciation rate is 2.9%, 4.3%, and 3.5%
(E) Line 9a x Line 10
(F) Line 9b x Line 11

20210007-EI Staff Hearing Exhibits 00127
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Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Projected Period Amount
January 2022 to December 2022

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)	$22,653,929	$22,653,929	$22,653,929	$22,653,929	$22,653,929	$22,653,929	$22,653,929	$22,653,929	$22,653,929	$22,653,929	$22,653,929	$22,653,929	$22,653,929	
3.	Less: Accumulated Depreciation	(11,060,534)	(11,118,802)	(11,177,070)	(11,235,338)	(11,293,606)	(11,351,874)	(11,410,142)	(11,468,410)	(11,526,678)	(11,584,946)	(11,643,214)	(11,701,482)	(11,759,750)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	$11,593,395	11,535,127	11,476,859	11,418,591	11,360,323	11,302,055	11,243,787	11,185,519	11,127,251	11,068,983	11,010,715	10,952,447	10,894,179	
6.	Average Net Investment		11,564,261	11,505,993	11,447,725	11,389,457	11,331,189	11,272,921	11,214,653	11,156,385	11,098,117	11,039,849	10,981,581	10,923,313	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		$60,518	$60,213	$59,908	$59,603	$59,298	$58,993	$58,688	$58,383	$58,078	$57,773	$57,468	$57,164	$706,087
	b. Debt Component Grossed Up For Taxes (C)		15,759	15,680	15,600	15,521	15,442	15,362	15,283	15,203	15,124	15,045	14,965	14,886	183,870
8.	Investment Expenses														
	a. Depreciation (D)		58,268	58,268	58,268	58,268	58,268	58,268	58,268	58,268	58,268	58,268	58,268	58,268	699,216
	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)		134,545	134,161	133,776	133,392	133,008	132,623	132,239	131,854	131,470	131,086	130,701	130,318	1,589,173
	a. Recoverable Costs Allocated to Energy		134,545	134,161	133,776	133,392	133,008	132,623	132,239	131,854	131,470	131,086	130,701	130,318	1,589,173
	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)		134,545	134,161	133,776	133,392	133,008	132,623	132,239	131,854	131,470	131,086	130,701	130,318	1,589,173
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)		$134,545	$134,161	$133,776	$133,392	$133,008	$132,623	$132,239	$131,854	$131,470	$131,086	$130,701	$130,318	$1,589,173

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), 312.42 ($1,637), and 312.40 ($90,088).
(B) Line 6 x 6.2798% x 1/12. Based on ROE of 9.95% and weighted income tax rate of 25.345% (expansion factor of 1.34315)
(C) Line 6 x 1.6353% x 1/12
(D) Applicable depreciation rate is 3.1%, 2.1%, 3.3%, 2.4%, 4.3%, and 4.6%
(E) Line 9a x Line 10
(F) Line 9b x Line 11

20210007-EI Staff Hearing Exhibits 00128
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EXHIBIT NO. MAS-4, FORM 42-4P
DOCUMENT NO. 1, PAGE 10 OF 30
FILED: 10/01/2021

Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Projected Period Amount
January 2022 to December 2022

Return on Capital Investments, Depreciation and Taxes
For Project: Big Bend 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)	$3,190,852	$3,190,852	$3,190,852	$3,190,852	$3,190,852	$3,190,852	$3,190,852	$3,190,852	$3,190,852	$3,190,852	$3,190,852	$3,190,852	$3,190,852	
3.	Less: Accumulated Depreciation	1,383,147	1,370,713	1,358,279	1,345,845	1,333,411	1,320,977	1,308,543	1,296,109	1,283,675	1,271,241	1,258,807	1,246,373	1,233,939	
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)	$4,573,999	4,561,565	4,549,131	4,536,697	4,524,263	4,511,829	4,499,395	4,486,961	4,474,527	4,462,093	4,449,659	4,437,225	4,424,791	
6.	Average Net Investment		4,567,782	4,555,348	4,542,914	4,530,480	4,518,046	4,505,612	4,493,178	4,480,744	4,468,310	4,455,876	4,443,442	4,431,008	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		$23,904	$23,839	$23,774	$23,709	$23,644	$23,579	$23,514	$23,448	$23,383	$23,318	$23,253	$23,188	$282,553
	b. Debt Component Grossed Up For Taxes (C)		6,225	6,208	6,191	6,174	6,157	6,140	6,123	6,106	6,089	6,072	6,055	6,038	73,578
8.	Investment Expenses														
	a. Depreciation (D)		12,434	12,434	12,434	12,434	12,434	12,434	12,434	12,434	12,434	12,434	12,434	12,434	149,208
	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)		42,563	42,481	42,399	42,317	42,235	42,153	42,071	41,988	41,906	41,824	41,742	41,660	505,339
	a. Recoverable Costs Allocated to Energy		42,563	42,481	42,399	42,317	42,235	42,153	42,071	41,988	41,906	41,824	41,742	41,660	505,339
	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)		42,563	42,481	42,399	42,317	42,235	42,153	42,071	41,988	41,906	41,824	41,742	41,660	505,339
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)		$42,563	$42,481	$42,399	$42,317	$42,235	$42,153	$42,071	$41,988	$41,906	$41,824	$41,742	$41,660	$505,339

Notes:
(A) Applicable depreciable base for Big Bend; accounts 312.41 ($1,675,171), 312.42 ($1,075,718), and 312.43 ($439,963).
(B) Line 6 x 6.2798% x 1/12. Based on ROE of 9.95% and weighted income tax rate of 25.345% (expansion factor of 1.34315)
(C) Line 6 x 1.6353% x 1/12
(D) Applicable depreciation rate is 5.2%, 4.3%, and 3.6%
(E) Line 9a x Line 10
(F) Line 9b x Line 11

20210007-EI Staff Hearing Exhibits 00129
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EXHIBIT NO. MAS-4, FORM 42-4P
DOCUMENT NO. 1, PAGE 11 OF 30
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Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Projected Period Amount
January 2022 to December 2022

Return on Capital Investments, Depreciation and Taxes
For Project: 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)	$19,757,750	$19,757,750	$19,757,750	$19,757,750	$19,757,750	$19,757,750	$19,757,750	$19,757,750	$19,757,750	$19,757,750	$19,757,750	$19,757,750	$19,757,750	
3.	Less: Accumulated Depreciation	(8,005,714)	(8,075,444)	(8,145,174)	(8,214,904)	(8,284,634)	(8,354,364)	(8,424,094)	(8,493,824)	(8,563,554)	(8,633,284)	(8,703,014)	(8,772,744)	(8,842,474)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	$11,752,036	11,682,306	11,612,576	11,542,846	11,473,116	11,403,386	11,333,656	11,263,926	11,194,196	11,124,466	11,054,736	10,985,006	10,915,276	
6.	Average Net Investment		11,717,171	11,647,441	11,577,711	11,507,981	11,438,251	11,368,521	11,298,791	11,229,061	11,159,331	11,089,601	11,019,871	10,950,141	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		$61,318	$60,953	$60,588	$60,223	$59,858	$59,493	$59,128	$58,764	$58,399	$58,034	$57,669	$57,304	$711,731
	b. Debt Component Grossed Up For Taxes (C)		15,968	15,873	15,778	15,683	15,587	15,492	15,397	15,302	15,207	15,112	15,017	14,922	185,338
8.	Investment Expenses														
	a. Depreciation (D)		69,730	69,730	69,730	69,730	69,730	69,730	69,730	69,730	69,730	69,730	69,730	69,730	836,760
	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)		147,016	146,556	146,096	145,636	145,175	144,715	144,255	143,796	143,336	142,876	142,416	141,956	1,733,829
	a. Recoverable Costs Allocated to Energy		147,016	146,556	146,096	145,636	145,175	144,715	144,255	143,796	143,336	142,876	142,416	141,956	1,733,829
	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)		147,016	146,556	146,096	145,636	145,175	144,715	144,255	143,796	143,336	142,876	142,416	141,956	1,733,829
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)		$147,016	$146,556	$146,096	$145,636	$145,175	$144,715	$144,255	$143,796	$143,336	$142,876	$142,416	$141,956	$1,733,829

Notes:

(A) Applicable depreciable base for Big Bend; accounts 312.41 ($5,831,465), 312.42 ($5,153,072), 312.43 ($7,875,560), 315.41 ($17,504), 315.44 ($351,594), and 315.43 ($528,554).
(B) Line 6 x 6.2798% x 1/12. Based on ROE of 9.95% and weighted income tax rate of 25.345% (expansion factor of 1.34315)
(C) Line 6 x 1.6353% x 1/12
(D) Applicable depreciation rate is 5.2%, 4.3%, 3.6%, 4.4%, 2.9%, and 3.3%
(E) Line 9a x Line 10
(F) Line 9b x Line 11

20210007-EI Staff Hearing Exhibits 00130

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Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Projected Period Amount
January 2022 to December 2022

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	(948,762)	(954,097)	(959,432)	(964,767)	(970,102)	(975,437)	(980,772)	(986,107)	(991,442)	(996,777)	(1,002,112)	(1,007,447)	(1,012,782)	
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)	$612,711	607,376	602,041	596,706	591,371	586,036	580,701	575,366	570,031	564,696	559,361	554,026	548,691	
6.	Average Net Investment		610,044	604,709	599,374	594,039	588,704	583,369	578,034	572,699	567,364	562,029	556,694	551,359	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		$3,192	$3,165	$3,137	$3,109	$3,081	$3,053	$3,025	$2,997	$2,969	$2,941	$2,913	$2,885	$36,467
	b. Debt Component Grossed Up For Taxes (C)		831	824	817	810	802	795	788	780	773	766	759	751	9,496
8.	Investment Expenses														
	a. Depreciation (D)		5,335	5,335	5,335	5,335	5,335	5,335	5,335	5,335	5,335	5,335	5,335	5,335	64,020
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		9,358	9,324	9,289	9,254	9,218	9,183	9,148	9,112	9,077	9,042	9,007	8,971	109,983
	a. Recoverable Costs Allocated to Energy		9,358	9,324	9,289	9,254	9,218	9,183	9,148	9,112	9,077	9,042	9,007	8,971	109,983
	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)		9,358	9,324	9,289	9,254	9,218	9,183	9,148	9,112	9,077	9,042	9,007	8,971	109,983
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)		$9,358	$9,324	$9,289	$9,254	$9,218	$9,183	$9,148	$9,112	$9,077	$9,042	$9,007	$8,971	$109,983

Notes:
(A) Applicable depreciable base for Polk; account 342.81
(B) Line 6 x 6.2798% x 1/12. Based on ROE of 9.95% and weighted income tax rate of 25.345% (expansion factor of 1.34315)
(C) Line 6 x 1.6353% x 1/12
(D) Applicable depreciation rate is 4.1%
(E) Line 9a x Line 10
(F) Line 9b x Line 11

20210007-EI Staff Hearing Exhibits 00131
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DOCUMENT NO. 1, PAGE 13 OF 30
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Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Projected Period Amount
January 2022 to December 2022

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)	$2,558,730	$2,558,730	$2,558,730	$2,558,730	$2,558,730	$2,558,730	$2,558,730	$2,558,730	$2,558,730	$2,558,730	$2,558,730	$2,558,730	$2,558,730	
3.	Less: Accumulated Depreciation	(1,216,490)	(1,223,527)	(1,230,564)	(1,237,601)	(1,244,638)	(1,251,675)	(1,258,712)	(1,265,749)	(1,272,786)	(1,279,823)	(1,286,860)	(1,293,897)	(1,300,934)	
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)	$1,342,240	1,335,203	1,328,166	1,321,129	1,314,092	1,307,055	1,300,018	1,292,981	1,285,944	1,278,907	1,271,870	1,264,833	1,257,796	
6.	Average Net Investment		1,338,722	1,331,685	1,324,648	1,317,611	1,310,574	1,303,537	1,296,500	1,289,463	1,282,426	1,275,389	1,268,352	1,261,315	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		$7,006	$6,969	$6,932	$6,895	$6,858	$6,822	$6,785	$6,748	$6,711	$6,674	$6,637	$6,601	$81,638
	b. Debt Component Grossed Up For Taxes (C)		1,824	1,815	1,805	1,796	1,786	1,776	1,767	1,757	1,748	1,738	1,728	1,719	21,259
8.	Investment Expenses														
	a. Depreciation (D)		7,037	7,037	7,037	7,037	7,037	7,037	7,037	7,037	7,037	7,037	7,037	7,037	84,444
	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)		15,867	15,821	15,774	15,728	15,681	15,635	15,589	15,542	15,496	15,449	15,402	15,357	187,341
	a. Recoverable Costs Allocated to Energy		15,867	15,821	15,774	15,728	15,681	15,635	15,589	15,542	15,496	15,449	15,402	15,357	187,341
	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)		15,867	15,821	15,774	15,728	15,681	15,635	15,589	15,542	15,496	15,449	15,402	15,357	187,341
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)		$15,867	$15,821	$15,774	$15,728	$15,681	$15,635	$15,589	$15,542	$15,496	$15,449	$15,402	$15,357	$187,341

Notes:
(A) Applicable depreciable base for Big Bend; account 312.44
(B) Line 6 x 6.2798% x 1/12. Based on ROE of 9.95% and weighted income tax rate of 25.345% (expansion factor of 1.34315)
(C) Line 6 x 1.6353% x 1/12
(D) Applicable depreciation rate is 3.3%
(E) Line 9a x Line 10
(F) Line 9b x Line 11

20210007-EI Staff Hearing Exhibits 00132
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Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Projected Period Amount
January 2022 to December 2022

Return on Capital Investments, Depreciation and Taxes
For Project: Big Bend Unit 1 Pre-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)	$1,649,121	$1,649,121	$1,649,121	$1,649,121	$1,649,121	$1,649,121	$1,649,121	$1,649,121	$1,649,121	$1,649,121	$1,649,121	$1,649,121	$1,649,121	
3.	Less: Accumulated Depreciation	(929,485)	(936,631)	(943,777)	(950,923)	(958,069)	(965,215)	(972,361)	(979,507)	(986,653)	(993,799)	(1,000,945)	(1,008,091)	(1,015,237)	
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)	$719,636	712,490	705,344	698,198	691,052	683,906	676,760	669,614	662,468	655,322	648,176	641,030	633,884	
6.	Average Net Investment		716,063	708,917	701,771	694,625	687,479	680,333	673,187	666,041	658,895	651,749	644,603	637,457	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		$3,747	$3,710	$3,672	$3,635	$3,598	$3,560	$3,523	$3,486	$3,448	$3,411	$3,373	$3,336	$42,499
	b. Debt Component Grossed Up For Taxes (C)		976	966	956	947	937	927	917	908	898	888	878	869	11,067
8.	Investment Expenses														
	a. Depreciation (D)		7,146	7,146	7,146	7,146	7,146	7,146	7,146	7,146	7,146	7,146	7,146	7,146	85,752
	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)		11,869	11,822	11,774	11,728	11,681	11,633	11,586	11,540	11,492	11,445	11,397	11,351	139,318
	a. Recoverable Costs Allocated to Energy		11,869	11,822	11,774	11,728	11,681	11,633	11,586	11,540	11,492	11,445	11,397	11,351	139,318
	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)		11,869	11,822	11,774	11,728	11,681	11,633	11,586	11,540	11,492	11,445	11,397	11,351	139,318
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)		$11,869	$11,822	$11,774	$11,728	$11,681	$11,633	$11,586	$11,540	$11,492	$11,445	$11,397	$11,351	$139,318

Notes:
(A) Applicable depreciable base for Big Bend; account 312.41
(B) Line 6 x 6.2798% x 1/12. Based on ROE of 9.95% and weighted income tax rate of 25.345% (expansion factor of 1.34315)
(C) Line 6 x 1.6353% x 1/12
(D) Applicable depreciation rate is 5.2%
(E) Line 9a x Line 10
(F) Line 9b x Line 11

20210007-EI Staff Hearing Exhibits 00133
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Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Projected Period Amount
January 2022 to December 2022

Return on Capital Investments, Depreciation and Taxes
For Project: Big Bend Unit 2 Pre-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)	$1,581,887	$1,581,887	$1,581,887	$1,581,887	$1,581,887	$1,581,887	$1,581,887	$1,581,887	$1,581,887	$1,581,887	$1,581,887	$1,581,887	$1,581,887	
3.	Less: Accumulated Depreciation	(828,416)	(834,084)	(839,752)	(845,420)	(851,088)	(856,756)	(862,424)	(868,092)	(873,760)	(879,428)	(885,096)	(890,764)	(896,432)	
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)	$753,471	747,803	742,135	736,467	730,799	725,131	719,463	713,795	708,127	702,459	696,791	691,123	685,455	
6.	Average Net Investment		750,637	744,969	739,301	733,633	727,965	722,297	716,629	710,961	705,293	699,625	693,957	688,289	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		$3,928	$3,899	$3,869	$3,839	$3,810	$3,780	$3,750	$3,721	$3,691	$3,661	$3,632	$3,602	$45,182
	b. Debt Component Grossed Up For Taxes (C)		1,023	1,015	1,007	1,000	992	984	977	969	961	953	946	938	11,765
8.	Investment Expenses														
	a. Depreciation (D)		5,668	5,668	5,668	5,668	5,668	5,668	5,668	5,668	5,668	5,668	5,668	5,668	68,016
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		10,619	10,582	10,544	10,507	10,470	10,432	10,395	10,358	10,320	10,282	10,246	10,208	124,963
	a. Recoverable Costs Allocated to Energy		10,619	10,582	10,544	10,507	10,470	10,432	10,395	10,358	10,320	10,282	10,246	10,208	124,963
	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)		10,619	10,582	10,544	10,507	10,470	10,432	10,395	10,358	10,320	10,282	10,246	10,208	124,963
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)		$10,619	$10,582	$10,544	$10,507	$10,470	$10,432	$10,395	$10,358	$10,320	$10,282	$10,246	$10,208	$124,963

Notes:
(A) Applicable depreciable base for Big Bend; account 312.42
(B) Line 6 x 6.2798% x 1/12. Based on ROE of 9.95% and weighted income tax rate of 25.345% (expansion factor of 1.34315)
(C) Line 6 x 1.6353% x 1/12
(D) Applicable depreciation rate is 4.3%
(E) Line 9a x Line 10
(F) Line 9b x Line 11

20210007-EI Staff Hearing Exhibits 00134
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Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Projected Period Amount
January 2022 to December 2022

Return on Capital Investments, Depreciation and Taxes
For Project: Big Bend Unit 3 Pre-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)	$2,706,507	$2,706,507	$2,706,507	$2,706,507	$2,706,507	$2,706,507	$2,706,507	$2,706,507	$2,706,507	$2,706,507	$2,706,507	$2,706,507	$2,706,507	
3.	Less: Accumulated Depreciation	(1,213,946)	(1,221,888)	(1,229,830)	(1,237,772)	(1,245,714)	(1,253,656)	(1,261,598)	(1,269,540)	(1,277,482)	(1,285,424)	(1,293,366)	(1,301,308)	(1,309,250)	
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)	$1,492,561	1,484,619	1,476,677	1,468,735	1,460,793	1,452,851	1,444,909	1,436,967	1,429,025	1,421,083	1,413,141	1,405,199	1,397,257	
6.	Average Net Investment		1,488,590	1,480,648	1,472,706	1,464,764	1,456,822	1,448,880	1,440,938	1,432,996	1,425,054	1,417,112	1,409,170	1,401,228	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		$7,790	$7,748	$7,707	$7,665	$7,624	$7,582	$7,541	$7,499	$7,458	$7,416	$7,374	$7,333	$90,737
	b. Debt Component Grossed Up For Taxes (C)		2,029	2,018	2,007	1,996	1,985	1,974	1,964	1,953	1,942	1,931	1,920	1,910	23,629
8.	Investment Expenses														
	a. Depreciation (D)		7,942	7,942	7,942	7,942	7,942	7,942	7,942	7,942	7,942	7,942	7,942	7,942	95,304
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		17,761	17,708	17,656	17,603	17,551	17,498	17,447	17,394	17,342	17,289	17,236	17,185	209,670
	a. Recoverable Costs Allocated to Energy		17,761	17,708	17,656	17,603	17,551	17,498	17,447	17,394	17,342	17,289	17,236	17,185	209,670
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		17,761	17,708	17,656	17,603	17,551	17,498	17,447	17,394	17,342	17,289	17,236	17,185	209,670
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$17,761	$17,708	$17,656	$17,603	$17,551	$17,498	$17,447	$17,394	$17,342	$17,289	$17,236	$17,185	$209,670

Notes:
(A) Applicable depreciable base for Big Bend; accounts 312.43 ($1,995,677) and 315.43 ($710,830).
(B) Line 6 x 6.2798% x 1/12. Based on ROE of 9.95% and weighted income tax rate of 25.345% (expansion factor of 1.34315)
(C) Line 6 x 1.6353% x 1/12
(D) Applicable depreciation rate is 3.6% and 3.3%
(E) Line 9a x Line 10
(F) Line 9b x Line 11

20210007-EI Staff Hearing Exhibits 00135
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Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Projected Period Amount
January 2022 to December 2022

Return on Capital Investments, Depreciation and Taxes
For Project: Big Bend Unit 1 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)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
3.	Less: Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	
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
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		0	0	0	0	0	0	0	0	0	0	0	0	0
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

Notes:
(A) Applicable depreciable base for Big Bend; account 311.51 ($0), 312.51 ($0), 315.51 ($0), and 316.51 ($0).
(B) Line 6 x 6.2798% x 1/12. Based on ROE of 9.95% and weighted income tax rate of 25.345% (expansion factor of 1.34315)
(C) Line 6 x 1.6353% x 1/12.
(D) Applicable depreciation rate is 4.0%, 4.3%, 4.0% and 4.0%
(E) Line 9a x Line 10
(F) Line 9b x Line 11

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Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Projected Period Amount
January 2022 to December 2022

Return on Capital Investments, Depreciation and Taxes
For Project: Big Bend Unit 2 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)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
3.	Less: Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	
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
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		0	0	0	0	0	0	0	0	0	0	0	0	0
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

Notes:
(A) Applicable depreciable base for Big Bend; account 311.52 ($0), 312.52 ($0), 315.52 ($0), and 316.52 ($0).
(B) Line 6 x 6.2798% x 1/12. Based on ROE of 9.95% and weighted income tax rate of 25.345% (expansion factor of 1.34315)
(C) Line 6 x 1.6353% x 1/12.
(D) Applicable depreciation rates are 3.5%, 4.0%, 3.7% and 3.4%.
(E) Line 9a x Line 10
(F) Line 9b x Line 11

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Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Projected Period Amount
January 2022 to December 2022

Return on Capital Investments, Depreciation and Taxes
For Project: Big Bend Unit 3 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)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
3.	Less: Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	
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
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		0	0	0	0	0	0	0	0	0	0	0	0	0
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

Notes:

(A) Applicable depreciable base for Big Bend; account 311.53 ($0), 312.53 ($0), 315.53 ($0), and 316.53 ($0).
(B) Line 6 x 6.2798% x 1/12. Based on ROE of 9.95% and weighted income tax rate of 25.345% (expansion factor of 1.34315)
(C) Line 6 x 1.6353% x 1/12.
(D) Applicable depreciation rates are 3.1%, 3.5%, 3.2%, and 2.9%
(E) Line 9a x Line 10
(F) Line 9b x Line 11

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EXHIBIT NO. MAS-4, FORM 42-4P
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Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Projected Period Amount
January 2022 to December 2022

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)	$67,588,833	$67,588,833	$67,588,833	$67,588,833	$67,588,833	$67,588,833	$67,588,833	$67,588,833	$67,588,833	$67,588,833	$67,588,833	$67,588,833	$67,588,833	
3.	Less: Accumulated Depreciation	(31,694,919)	(31,878,425)	(32,061,931)	(32,245,437)	(32,428,943)	(32,612,449)	(32,795,955)	(32,979,461)	(33,162,967)	(33,346,473)	(33,529,979)	(33,713,485)	(33,896,991)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	$35,893,914	35,710,408	35,526,902	35,343,396	35,159,890	34,976,384	34,792,878	34,609,372	34,425,866	34,242,360	34,058,854	33,875,348	33,691,842	
6.	Average Net Investment		35,802,161	35,618,655	35,435,149	35,251,643	35,068,137	34,884,631	34,701,125	34,517,619	34,334,113	34,150,607	33,967,101	33,783,595	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		$187,359	$186,398	$185,438	$184,478	$183,517	$182,557	$181,597	$180,636	$179,676	$178,716	$177,756	$176,795	$2,184,923
	b. Debt Component Grossed Up For Taxes (C)		48,789	48,539	48,289	48,039	47,789	47,539	47,289	47,039	46,789	46,539	46,289	46,039	568,968
8.	Investment Expenses														
	a. Depreciation (D)		183,506	183,506	183,506	183,506	183,506	183,506	183,506	183,506	183,506	183,506	183,506	183,506	2,202,072
	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)		419,654	418,443	417,233	416,023	414,812	413,602	412,392	411,181	409,971	408,761	407,551	406,340	4,955,963
	a. Recoverable Costs Allocated to Energy		419,654	418,443	417,233	416,023	414,812	413,602	412,392	411,181	409,971	408,761	407,551	406,340	4,955,963
	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)		419,654	418,443	417,233	416,023	414,812	413,602	412,392	411,181	409,971	408,761	407,551	406,340	4,955,963
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)		$419,654	$418,443	$417,233	$416,023	$414,812	$413,602	$412,392	$411,181	$409,971	$408,761	$407,551	$406,340	$4,955,963

Notes:

(A) Applicable depreciable base for Big Bend; accounts 311.54 ($16,857,250), 312.54 ($38,069,546), 315.54 ($10,642,027), 316.54 ($687,934), 315.40 ($558,103), and 312.44 ($773,972).
(B) Line 6 x 6.2798% x 1/12. Based on ROE of 9.95% and weighted income tax rate of 25.345% (expansion factor of 1.34315)
(C) Line 6 x 1.6353% x 1/12
(D) Applicable depreciation rate is 2.8%, 3.6%, 2.8%, 2.4%, 3.5%, and 3.3%
(E) Line 9a x Line 10
(F) Line 9b x Line 11

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Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Projected Period Amount
January 2022 to December 2022

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	(7,072,849)	(7,136,301)	(7,199,753)	(7,263,205)	(7,326,657)	(7,390,109)	(7,453,561)	(7,517,013)	(7,580,465)	(7,643,917)	(7,707,369)	(7,770,821)	(7,834,273)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	$17,394,957	17,331,505	17,268,053	17,204,601	17,141,149	17,077,697	17,014,245	16,950,793	16,887,341	16,823,889	16,760,437	16,696,985	16,633,533	
6.	Average Net Investment		17,363,231	17,299,779	17,236,327	17,172,875	17,109,423	17,045,971	16,982,519	16,919,067	16,855,615	16,792,163	16,728,711	16,665,259	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		$90,865	$90,533	$90,201	$89,869	$89,536	$89,204	$88,872	$88,540	$88,208	$87,876	$87,544	$87,212	$1,068,460
	b. Debt Component Grossed Up For Taxes (C)		23,662	23,575	23,489	23,402	23,316	23,229	23,143	23,056	22,970	22,884	22,797	22,711	278,234
8.	Investment Expenses														
	a. Depreciation (D)		63,452	63,452	63,452	63,452	63,452	63,452	63,452	63,452	63,452	63,452	63,452	63,452	761,424
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		177,979	177,560	177,142	176,723	176,304	175,885	175,467	175,048	174,630	174,212	173,793	173,375	2,108,118
	a. Recoverable Costs Allocated to Energy		177,979	177,560	177,142	176,723	176,304	175,885	175,467	175,048	174,630	174,212	173,793	173,375	2,108,118
	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)		177,979	177,560	177,142	176,723	176,304	175,885	175,467	175,048	174,630	174,212	173,793	173,375	2,108,118
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)		$177,979	$177,560	$177,142	$176,723	$176,304	$175,885	$175,467	$175,048	$174,630	$174,212	$173,793	$173,375	$2,108,118

Notes:
(A) Applicable depreciable base for Big Bend; accounts 312.45 ($23,011,597) and 312.44 ($1,456,209).
(B) Line 6 x 6.2798% x 1/12. Based on ROE of 9.95% and weighted income tax rate of 25.345% (expansion factor of 1.34315)
(C) Line 6 x 1.6353% x 1/12
(D) Applicable depreciation rate is 3.1% and 3.3%
(E) Line 9a x Line 10
(F) Line 9b x Line 11

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Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Projected Period Amount
January 2022 to December 2022

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)	$8,635,028	$8,635,028	$8,635,028	$8,635,028	$8,635,028	$8,635,028	$8,635,028	$8,635,028	$8,635,028	$8,635,028	$8,635,028	$8,635,028	$8,635,028	
3.	Less: Accumulated Depreciation	(2,223,006)	(2,248,331)	(2,273,656)	(2,298,981)	(2,324,306)	(2,349,631)	(2,374,956)	(2,400,281)	(2,425,606)	(2,450,931)	(2,476,256)	(2,501,581)	(2,526,906)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	$6,412,022	6,386,697	6,361,372	6,336,047	6,310,722	6,285,397	6,260,072	6,234,747	6,209,422	6,184,097	6,158,772	6,133,447	6,108,122	
6.	Average Net Investment		6,399,359	6,374,034	6,348,709	6,323,384	6,298,059	6,272,734	6,247,409	6,222,084	6,196,759	6,171,434	6,146,109	6,120,784	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		$33,489	$33,356	$33,224	$33,091	$32,959	$32,826	$32,694	$32,561	$32,429	$32,296	$32,164	$32,031	$393,120
	b. Debt Component Grossed Up For Taxes (C)		8,721	8,686	8,652	8,617	8,583	8,548	8,514	8,479	8,445	8,410	8,376	8,341	102,372
8.	Investment Expenses														
	a. Depreciation (D)		25,325	25,325	25,325	25,325	25,325	25,325	25,325	25,325	25,325	25,325	25,325	25,325	303,900
	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)		67,535	67,367	67,201	67,033	66,867	66,699	66,533	66,365	66,199	66,031	65,865	65,697	799,392
	a. Recoverable Costs Allocated to Energy		67,535	67,367	67,201	67,033	66,867	66,699	66,533	66,365	66,199	66,031	65,865	65,697	799,392
	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)		67,535	67,367	67,201	67,033	66,867	66,699	66,533	66,365	66,199	66,031	65,865	65,697	799,392
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)		$67,535	$67,367	$67,201	$67,033	$66,867	$66,699	$66,533	$66,365	$66,199	$66,031	$65,865	$65,697	$799,392

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), 315.41 ($138,853), 315.42 ($138,853), 312.45 ($2,053,017), 312.46 ($1,242,315), 315.44 ($16,035), 315.45 ($40,217), 315.46 ($50,784), 311.40 ($13,216), 345.81 ($2,232), 312.54 ($210,295), 312.40 ($13,614), and 395.00 ($35,018).
(B) Line 6 x 6.2798% x 1/12. Based on ROE of 9.95% and weighted income tax rate of 25.345% (expansion factor of 1.34315)
(C) Line 6 x 1.6353% x 1/12
(D) Applicable depreciation rate is 3.3%, 3.1%, 3.5%, 4.4%, 5.0%, 3.1%, 4.3%, 2.9%, 2.4%, 3.5%, 3.2%, 3.3%, 3.6%, 4.6%, and 14.3%
(E) Line 9a x Line 10
(F) Line 9b x Line 11

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Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Projected Period Amount
January 2022 to December 2022

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														0
	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	(34,201)	(34,189)	(34,189)	(34,189)	(34,177)	(34,177)	(34,177)	(34,164)	(34,164)	(34,164)	(34,152)	(34,152)	(34,152)	
3.	Total Working Capital Balance	($34,201)	(34,189)	(34,189)	(34,189)	(34,177)	(34,177)	(34,177)	(34,164)	(34,164)	(34,164)	(34,152)	(34,152)	(34,152)	
4.	Average Net Working Capital Balance		($34,195)	($34,189)	($34,189)	($34,183)	($34,177)	($34,177)	($34,171)	($34,164)	($34,164)	($34,158)	($34,152)	($34,152)	
5.	Return on Average Net Working Capital Balance														
	a. Equity Component Grossed Up For Taxes (A)		($179)	($179)	($179)	($179)	($179)	($179)	($179)	($179)	($179)	($179)	($179)	($179)	(2,148)
	b. Debt Component Grossed Up For Taxes (B)		(47)	(47)	(47)	(47)	(47)	(47)	(47)	(47)	(47)	(47)	(47)	(47)	(564)
6.	Total Return Component		(226)	(226)	(226)	(226)	(226)	(226)	(226)	(226)	(226)	(226)	(226)	(226)	(2,712)
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		(5)	7	7	(5)	7	7	(5)	7	7	(5)	7	7	41
8.	Net Expenses (D)		(5)	7	7	(5)	7	7	(5)	7	7	(5)	7	7	41
9.	Total System Recoverable Expenses (Lines 6 + 8)		(231)	(219)	(219)	(231)	(219)	(219)	(231)	(219)	(219)	(231)	(219)	(219)	(2,671)
	a. Recoverable Costs Allocated to Energy		(231)	(219)	(219)	(231)	(219)	(219)	(231)	(219)	(219)	(231)	(219)	(219)	(2,671)
	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)		(231)	(219)	(219)	(231)	(219)	(219)	(231)	(219)	(219)	(231)	(219)	(219)	(2,676)
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)		($231)	($219)	($219)	($231)	($219)	($219)	($231)	($219)	($219)	($231)	($219)	($219)	($2,676)

Notes:
(A) Line 6 x 6.2798% x 1/12. Based on ROE of 9.95% and weighted income tax rate of 25.345% (expansion factor of 1.34315)
(B) Line 6 x 1.6353% x 1/12
(C) Line 6 is reported on Schedule 7E.
(D) Line 8 is reported on Schedule 5E.
(E) Line 9a x Line 10
(F) Line 9b x Line 11

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Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Projected Period Amount
January 2022 to December 2022

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	(4,399,971)	(4,457,217)	(4,514,463)	(4,571,709)	(4,628,955)	(4,686,201)	(4,743,447)	(4,800,693)	(4,857,939)	(4,915,185)	(4,972,431)	(5,029,677)	(5,086,923)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	$17,067,388	17,010,142	16,952,896	16,895,650	16,838,404	16,781,158	16,723,912	16,666,666	16,609,420	16,552,174	16,494,928	16,437,682	16,380,436	
6.	Average Net Investment		17,038,765	16,981,519	16,924,273	16,867,027	16,809,781	16,752,535	16,695,289	16,638,043	16,580,797	16,523,551	16,466,305	16,409,059	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		$89,167	$88,867	$88,568	$88,268	$87,968	$87,669	$87,369	$87,070	$86,770	$86,470	$86,171	$85,871	$1,050,228
	b. Debt Component Grossed Up For Taxes (C)		23,220	23,142	23,064	22,986	22,908	22,830	22,752	22,673	22,595	22,517	22,439	22,361	273,487
8.	Investment Expenses														
	a. Depreciation (D)		57,246	57,246	57,246	57,246	57,246	57,246	57,246	57,246	57,246	57,246	57,246	57,246	686,952
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		169,633	169,255	168,878	168,500	168,122	167,745	167,367	166,989	166,611	166,233	165,856	165,478	2,010,667
	a. Recoverable Costs Allocated to Energy		169,633	169,255	168,878	168,500	168,122	167,745	167,367	166,989	166,611	166,233	165,856	165,478	2,010,667
	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)		169,633	169,255	168,878	168,500	168,122	167,745	167,367	166,989	166,611	166,233	165,856	165,478	2,010,667
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)		$169,633	$169,255	$168,878	$168,500	$168,122	$167,745	$167,367	$166,989	$166,611	$166,233	$165,856	$165,478	$2,010,667

Notes:

(A) Applicable depreciable base for Big Bend; accounts 311.40
(B) Line 6 x 6.2798% x 1/12. Based on ROE of 9.95% and weighted income tax rate of 25.345% (expansion factor of 1.34315)
(C) Line 6 x 1.6353% x 1/12
(D) Applicable depreciation rate is 3.2%
(E) Line 9a x Line 10
(F) Line 9b x Line 11

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Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Projected Period Amount
January 2022 to December 2022

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		$250,000	$250,000	$250,000	$750,000	$0	$0	$0	$0	$0	$0	$0	$0	$1,500,000
	b. Clearings to Plant		250,000	250,000	250,000	750,000	0	0	0	0	0	0	0	0	1,500,000
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other - AFUDC (excl from CWIP)		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	$3,903,531	$4,153,531	$4,403,531	$4,653,531	$5,403,531	$5,403,531	$5,403,531	$5,403,531	$5,403,531	$5,403,531	$5,403,531	$5,403,531	$5,403,531	
3.	Less: Accumulated Depreciation	(117,761)	(131,695)	(146,588)	(162,439)	(179,248)	(198,932)	(218,616)	(238,300)	(257,984)	(277,668)	(297,352)	(317,036)	(336,720)	
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)	$3,785,770	4,021,836	4,256,943	4,491,092	5,224,283	5,204,599	5,184,915	5,165,231	5,145,547	5,125,863	5,106,179	5,086,495	5,066,811	
6.	Average Net Investment		3,903,803	4,139,390	4,374,018	4,857,688	5,214,441	5,194,757	5,175,073	5,155,389	5,135,705	5,116,021	5,096,337	5,076,653	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		$20,429	$21,662	$22,890	$25,421	$27,288	$27,185	$27,082	$26,979	$26,876	$26,773	$26,670	$26,567	$305,822
	b. Debt Component Grossed Up For Taxes (C)		5,320	5,641	5,961	6,620	7,106	7,079	7,052	7,026	6,999	6,972	6,945	6,918	79,639
8.	Investment Expenses														
	a. Depreciation (D)		13,934	14,893	15,851	16,809	19,684	19,684	19,684	19,684	19,684	19,684	19,684	19,684	218,959
	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)		39,683	42,196	44,702	48,850	54,078	53,948	53,818	53,689	53,559	53,429	53,299	53,169	604,420
	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		39,683	42,196	44,702	48,850	54,078	53,948	53,818	53,689	53,559	53,429	53,299	53,169	604,420
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)		39,683	42,196	44,702	48,850	54,078	53,948	53,818	53,689	53,559	53,429	53,299	53,169	604,420
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$39,683	$42,196	$44,702	$48,850	$54,078	$53,948	$53,818	$53,689	$53,559	$53,429	$53,299	$53,169	$604,420

Notes:
(A) Applicable depreciable base for Big Bend; accounts 311.40 ($261,568), 312.44 ($668,735) and 312.40 ($4,473,228).
(B) Line 6 x 6.2798% x 1/12. Based on ROE of 9.95% and weighted income tax rate of 25.345% (expansion factor of 1.34315)
(C) Line 6 x 1.6353% x 1/12
(D) Applicable depreciation rate is 3.2%, 3.3% and 4.6%
(E) Line 9a x Line 10
(F) Line 9b x Line 11

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Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Projected Period Amount
January 2022 to December 2022

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)	$2,009,031	$2,009,031	$2,009,031	$2,009,031	$2,009,031	$2,009,031	$2,009,031	$2,009,031	$2,009,031	$2,009,031	$2,009,031	$2,009,031	$2,009,031	
3.	Less: Accumulated Depreciation	(10,046)	(15,571)	(21,096)	(26,621)	(32,146)	(37,671)	(43,196)	(48,721)	(54,246)	(59,771)	(65,296)	(70,821)	(76,346)	
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)	$1,998,985	1,993,460	1,987,935	1,982,410	1,976,885	1,971,360	1,965,835	1,960,310	1,954,785	1,949,260	1,943,735	1,938,210	1,932,685	
6.	Average Net Investment		1,996,223	1,990,698	1,985,173	1,979,648	1,974,123	1,968,598	1,963,073	1,957,548	1,952,023	1,946,498	1,940,973	1,935,448	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		$10,447	$10,418	$10,389	$10,360	$10,331	$10,302	$10,273	$10,244	$10,215	$10,186	$10,157	$10,129	$123,451
	b. Debt Component Grossed Up For Taxes (C)		2,720	2,713	2,705	2,698	2,690	2,683	2,675	2,668	2,660	2,653	2,645	2,638	32,148
8.	Investment Expenses														
	a. Depreciation (D)		5,525	5,525	5,525	5,525	5,525	5,525	5,525	5,525	5,525	5,525	5,525	5,525	66,300
	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)		18,692	18,656	18,619	18,583	18,546	18,510	18,473	18,437	18,400	18,364	18,327	18,292	221,899
	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		18,692	18,656	18,619	18,583	18,546	18,510	18,473	18,437	18,400	18,364	18,327	18,292	221,899
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)		18,692	18,656	18,619	18,583	18,546	18,510	18,473	18,437	18,400	18,364	18,327	18,292	221,899
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$18,692	$18,656	$18,619	$18,583	$18,546	$18,510	$18,473	$18,437	$18,400	$18,364	$18,327	$18,292	$221,899

Notes:
(A) Applicable depreciable base for Big Bend; accounts 312.44
(B) Line 6 x 6.2798% x 1/12. Based on ROE of 9.95% and weighted income tax rate of 25.345% (expansion factor of 1.34315)
(C) Line 6 x 1.6353% x 1/12
(D) Applicable depreciation rate is 3.3%
(E) Line 9a x Line 10
(F) Line 9b x Line 11

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Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Projected Period Amount
January 2022 to December 2022

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		$1,685,199	$1,635,199	$1,135,199	$1,065,199	$1,385,199	$735,199	$785,199	$2,480,199	$1,315,199	$415,199	$335,199	$538,245	$13,510,436
	b. Clearings to Plant		0	0	0	0	20,137,642	735,199	785,199	2,480,199	1,315,199	415,199	335,199	538,245	26,742,082
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other - AFUDC (excl from CWIP)		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	$0	$0	$0	$0	$0	$20,137,642	$20,872,842	$21,658,041	$24,138,240	$25,453,439	$25,868,639	$26,203,838	$26,742,082	
3.	Less: Accumulated Depreciation	0	0	0	0	0	0	(77,194)	(157,207)	(240,229)	(332,759)	(430,331)	(529,494)	(629,942)	
4.	CWIP - Non-Interest Bearing	13,231,646	14,916,846	16,552,045	17,687,244	18,752,443	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	$13,231,646	14,916,846	16,552,045	17,687,244	18,752,443	20,137,642	20,795,648	21,500,834	23,898,011	25,120,680	25,438,308	25,674,344	26,112,140	
6.	Average Net Investment		14,074,246	15,734,445	17,119,644	18,219,844	19,445,043	20,466,645	21,148,241	22,699,422	24,509,346	25,279,494	25,556,326	25,893,242	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		$73,653	$82,341	$89,590	$95,347	$101,759	$107,105	$110,672	$118,790	$128,261	$132,292	$133,741	$135,504	$1,309,055
	b. Debt Component Grossed Up For Taxes (C)		19,180	21,442	23,330	24,829	26,499	27,891	28,820	30,934	33,400	34,450	34,827	35,286	340,888
8.	Investment Expenses														
	a. Depreciation (D)		0	0	0	0	0	77,194	80,013	83,022	92,530	97,572	99,163	100,448	629,942
	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)		92,833	103,783	112,920	120,176	128,258	212,190	219,505	232,746	254,191	264,314	267,731	271,238	2,279,885
	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		92,833	103,783	112,920	120,176	128,258	212,190	219,505	232,746	254,191	264,314	267,731	271,238	2,279,885
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)		92,833	103,783	112,920	120,176	128,258	212,190	219,505	232,746	254,191	264,314	267,731	271,238	2,279,885
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$92,833	$103,783	$112,920	$120,176	$128,258	$212,190	$219,505	$232,746	$254,191	$264,314	$267,731	$271,238	$2,279,885

Notes:
(A) Applicable depreciable base for Big Bend; accounts 312.40
(B) Line 6 x 6.2798% x 1/12. Based on ROE of 9.95% and weighted income tax rate of 25.345% (expansion factor of 1.34315)
(C) Line 6 x 1.6353% x 1/12
(D) Applicable depreciation rate is 4.6%
(E) Line 9a x Line 10
(F) Line 9b x Line 11

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Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Projected Period Amount
January 2022 to December 2022

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

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		$483,000	$350,572	$331,138	$398,007	$134,000	$4,000	$4,000	$657	$0	$0	$0	$0	$1,705,374
	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)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
3.	Less: Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	
4.	CWIP - Non-Interest Bearing	12,871,825	13,354,825	13,705,397	14,036,535	14,434,542	14,568,542	14,572,542	14,576,542	14,577,199	14,577,199	14,577,199	14,577,199	14,577,199	
5.	Net Investment (Lines 2 + 3 + 4)	$12,871,825	13,354,825	13,705,397	14,036,535	14,434,542	14,568,542	14,572,542	14,576,542	14,577,199	14,577,199	14,577,199	14,577,199	14,577,199	
6.	Average Net Investment		13,113,325	13,530,111	13,870,966	14,235,539	14,501,542	14,570,542	14,574,542	14,576,871	14,577,199	14,577,199	14,577,199	14,577,199	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		$68,624	$70,805	$72,589	$74,497	$75,889	$76,250	$76,271	$76,283	$76,285	$76,285	$76,285	$76,285	$896,348
	b. Debt Component Grossed Up For Taxes (C)		17,870	18,438	18,903	19,399	19,762	19,856	19,861	19,865	19,865	19,865	19,865	19,865	233,414
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)		86,494	89,243	91,492	93,896	95,651	96,106	96,132	96,148	96,150	96,150	96,150	96,150	1,129,762
	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		86,494	89,243	91,492	93,896	95,651	96,106	96,132	96,148	96,150	96,150	96,150	96,150	1,129,762
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)		86,494	89,243	91,492	93,896	95,651	96,106	96,132	96,148	96,150	96,150	96,150	96,150	1,129,762
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$86,494	$89,243	$91,492	$93,896	$95,651	$96,106	$96,132	$96,148	$96,150	$96,150	$96,150	$96,150	$1,129,762

Notes:
(A) Applicable depreciable base for Big Bend; accounts TBD depending on type of plant added
(B) Line 6 x 6.2798% x 1/12. Based on ROE of 9.95% and weighted income tax rate of 25.345% (expansion factor of 1.34315)
(C) Line 6 x 1.6353% x 1/12
(D) Applicable depreciation rate is TBD depending on type of plant added
(E) Line 9a x Line 10
(F) Line 9b x Line 11

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Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Projected Period Amount
January 2022 to December 2022

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		$329,973	$60,742	$60,742	$599,204	$60,742	$1,406,896	$60,742	$60,742	$60,742	$1,893,782	$547,628	$547,628	$5,689,564
	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)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
3.	Less: Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	
4.	CWIP - Non-Interest Bearing	0	329,973	390,715	451,457	1,050,661	1,111,403	2,518,299	2,579,041	2,639,783	2,700,525	4,594,307	5,141,936	5,689,564	
5.	Net Investment (Lines 2 + 3 + 4)	$0	329,973	390,715	451,457	1,050,661	1,111,403	2,518,299	2,579,041	2,639,783	2,700,525	4,594,307	5,141,936	5,689,564	
6.	Average Net Investment		164,987	360,344	421,086	751,059	1,081,032	1,814,851	2,548,670	2,609,412	2,670,154	3,647,416	4,868,122	5,415,750	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		$863	$1,886	$2,204	$3,930	$5,657	$9,497	$13,338	$13,655	$13,973	$19,088	$25,476	$28,342	$137,909
	b. Debt Component Grossed Up For Taxes (C)		225	491	574	1,024	1,473	2,473	3,473	3,556	3,639	4,971	6,634	7,380	35,913
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)		1,088	2,377	2,778	4,954	7,130	11,970	16,811	17,211	17,612	24,059	32,110	35,722	173,822
	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		1,088	2,377	2,778	4,954	7,130	11,970	16,811	17,211	17,612	24,059	32,110	35,722	173,822
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)		1,088	2,377	2,778	4,954	7,130	11,970	16,811	17,211	17,612	24,059	32,110	35,722	173,822
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$1,088	$2,377	$2,778	$4,954	$7,130	$11,970	$16,811	$17,211	$17,612	$24,059	$32,110	$35,722	$173,822

Notes:
(A) Applicable depreciable base for Big Bend; accounts TBD depending on type of plant added
(B) Line 6 x 6.2798% x 1/12. Based on ROE of 9.95% and weighted income tax rate of 25.345% (expansion factor of 1.34315)
(C) Line 6 x 1.6353% x 1/12
(D) Applicable depreciation rate is TBD depending on type of plant added
(E) Line 9a x Line 10
(F) Line 9b x Line 11

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Tampa Electric Company
Environmental Cost Recovery Clause
January 2022 through December 2022
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Big Bend Unit 3 Flue Gas Desulfurization Integration

Project Description:

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

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2021 through December 2021, is $903,783 compared to the original projection of $906,095.

The actual/estimated O&M expense for the period January 2021 through December 2021 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 2022 through December 2022 is $956,797.

There are not any projected O&M costs for the period January 2022 through December 2022.

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 Conditioning

Project Description:

The existing electrostatic precipitators were not designed for the range of fuels needed for compliance with the Clean Air Act Amendments ("CAAA"). Flue gas conditioning was required to assure operation of the generating units in accordance with applicable permits and regulations. This equipment is still required to ensure compliance with the CAAA in the event the FGD system on Units 1 & 2 is not operating.

The project involved the addition of molten sulfur unloading, storage and conveying to sulfur burners and catalytic converters where SO_2 is converted to SO_3. The control and injection system then injects this into the ductwork ahead of the electrostatic precipitators.

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2021 through December 2021 is $192,990 compared to the original projection of $193,042.

The actual/estimated O&M expense for the period January 2021 through December 2021 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 2022 through December 2022 is $79,390.

There are not any O&M costs projected for the period of January 2022 through December 2022.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2022 through December 2022
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Big Bend Unit 4 Continuous Emissions Monitors

Project Description:

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

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

Project Accomplishment:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2021 through December 2021 is $45,522 compared to the original projection of $45,598.

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 2022 through December 2022 is $40,993.

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 1 Classifier Replacement

Project Description:

The boiler modifications at Big Bend Unit 1 are part of Tampa Electric's NO_X compliance strategy for Phase II of the CAAA. The classifier replacements optimize coal fineness by providing a uniform particle size. This finer classification, combined with the equalized distribution of coal to outlet pipes and furnaces, enables a uniform, staged combustion. As a result, firing systems operate at lower NO_X levels.

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2021 through December 2021 is $69,128 compared to the original projection of $69,201.

Progress Summary: This project was approved by the Commission in Docket No. 19980007-EI, Order No. PSC-1998-1764-FOF-EI, issued December 31, 1998. The project is complete and in service.

Projections: The estimated depreciation plus return for the period January 2022 through December 2022 is $80,286.

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

Project Title: Big Bend Unit 2 Classifier Replacement

Project Description:

The boiler modifications at Big Bend Unit 2 are part of Tampa Electric's NO_X compliance strategy for Phase II of the CAAA. The classifier replacements optimize coal fineness by providing a more uniform particle size. This finer classification, combined with the equalized distribution of coal to outlet pipes and furnaces, enables a uniform, staged combustion. As a result, firing systems operate at lower NO_X levels.

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2021 through December 2021 is $50,424 compared to the original projection of $50,482.

Progress Summary: This project was approved by the Commission in Docket No. 19980007-EI, Order No. PSC-1998-1764-FOF-EI, issued December 31, 1998. The project is complete and in service.

Projections: The estimated depreciation plus return for the period January 2022 through December 2022 is $53,351.

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

Project Title: Big Bend Units 1 & 2 FGD

Project Description:

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

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2021 through December 2021 is $5,431,446 compared to the original projection of $5,440,931.

The actual/estimated O&M costs for the period January 2021 through December 2021 are $8,966 compared to the original estimate of $0, resulting in a variance of 100 percent. The variance is due to Big Bend Unit 2 operating the FGD system when generating by natural gas which was not originally anticipated but is required for cooling gases to protect system ductwork.

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: A portion of these assets will be transferred to the Clean Energy Transition Mechanism effective January 1, 2022 where the net book value will be amortized and recovered from customers over a 15-year period in accordance with the 2021 Agreement. As a result, there will no longer be estimated depreciation or return for this portion of the project, tracked and recovered through the ECRC, effective January 1, 2022. Regarding the remaining assets, the estimated depreciation plus return for the period January 2022 through December 2022 is $1,828,248.

There are not any O&M costs projected for the period January 2022 through December 2022.

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 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 2021 through December 2021 is $7,943 compared to the original projection of $7,958.

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

Projections: The estimated depreciation plus return for the period January 2022 through December 2022 is $8,050.

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 FGD Optimization and Utilization

Project Description:

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

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2021 through December 2021 is $1,503,371 compared to the original projection of $1,507,233.

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 2022 through December 2022 is $1,589,173.

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 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 2021 through December 2021 is $1,680,736 compared to the original projection of $1,684,675.

The actual/estimated O&M costs for the period January 2021 through December 2021 are $218,747 compared to the original projection of $252,000, resulting in a variance of 13.2 percent. This variance is due to Big Bend Units operating less than projected. As a result, less maintenance is required.

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 2022 through December 2022 is $1,733,829.

The estimated O&M costs for the period January 2022 through December 2022 are $259,560.

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 NO_x Emissions Reduction

Project Description:

In order to meet the requirements of the FDEP Consent Final Judgment and the EPA Consent Decree, Tampa Electric was required to spend up to $3 million with the goal to reduce NO_x emissions at Big Bend Station. By 2002, the Consent Decree required the company to achieve at least a 30 percent reduction beyond 1998 NO_x emission levels for Big Bend Units 1 and 2 and at least a 15 percent reduction in NO_x emissions from Big Bend Unit 3. Tampa Electric identified and completed projects that were the first steps to decrease NO_x emissions in these units such as burner and windbox modifications and the installation of a neural network system on each of the Big Bend units.

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2021 through December 2021 is $485,706 compared to the original projection of $487,214.

The actual/estimated O&M costs for the period January 2021 through December 2021 are $2,950 compared to the original projection of $2,028, resulting in a variance of 45.5 percent. This variance is due to maintenance required on a secondary damper that was more than originally projected.

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 2022 through December 2022 is $505,339.

The estimated O&M costs projected for the period January 2022 through December 2022 are $2,089.

Tampa Electric Company
Environmental Cost Recovery Clause
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Environmental Compliance Activities and Projects

Project Title: Big Bend Fuel Oil Tank No. 1 Upgrade

Project Description:

The Big Bend Fuel Oil Tank No. 1 Upgrade is a 500,000 gallon field-erected fuel storage tank that is required to meet the requirements of FDEP Rule 62-762 as an existing field-erected above ground storage tank containing a regulated pollutant (diesel fuel). The rule required various modifications and a complete internal inspection by the end of 1999.

The scope of work for this project included cleaning and inspecting the tank in accordance with API 653 specifications, coating the internal floor plus 30 inches up the tank wall, installing an AEI Segundo bottom to the tank as well as installing a leak detection system, installing a spill containment for piping fittings and valves surrounding the tank, installing a new truck unloading facility and spill containment for the truck unloading facility, installing level instrumentation for overfill protection, installing secondary containment for below ground piping or reroute to above ground, and conducting a tank closure assessment.

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2021 through December 2021 is $63,892 compared to the original projection of $63,896.

Progress Summary: This project was approved by the Commission in Docket No. 19980007-EI, Order No. PSC-1998-0408-FOF-EI, issued March 18, 1998. The project has been retired.

Projections: The investment was fully amortized in 2021. There is neither depreciation nor return for the period January 2022 through December 2022.

Tampa Electric Company
Environmental Cost Recovery Clause
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Description and Progress Report for
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Project Title: Big Bend Fuel Oil Tank No. 2 Upgrade

Project Description:

The Big Bend Fuel Oil Tank No. 2 is a 4,200,000 gallon field-erected fuel storage tank that is required to meet the requirements of FDEP Rule 62-762 as an existing field-erected above ground storage tank containing a regulated pollutant (diesel fuel). The rule required various modifications and a complete internal inspection by the end of 1999.

The scope of work for this project included cleaning and inspecting the tank in accordance with API 653 specifications, coating the internal floor plus 30 inches up the tank wall, installing an AEI Segundo bottom to the tank as well as installing a leak detection system, installing a spill containment for piping fittings and valves surrounding the tank, installing a new truck unloading facility and spill containment for the truck unloading facility, installing level instrumentation for overfill protection, installing secondary containment for below ground piping or reroute to above ground, and conducting a tank closure assessment.

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2021 through December 2021 is $105,079 compared to the original projection of $105,098.

Progress Summary: This project was approved by the Commission in Docket No. 19980007-EI, Order No. PSC-1998-0408-FOF-EI, issued March 18, 1998. The project has been retired.

Projections: The investment was fully amortized in 2021. There is neither depreciation nor return for the period January 2022 through December 2022.

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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 2021 through December 2021 is ($2,688) compared to the original projection of ($2,688).

The actual/estimated O&M costs for the period January 2021 through December 2021 are $41 compared to the original projection of $15. The variance is not material.

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 2022 through December 2022 is ($2,712).

The estimated O&M costs for the period January 2022 through December 2022 are $41.

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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 costs for the period January 2021 through December 2021 is $34,500 compared to the original projection of $23,500. The variance is 46.8 percent and is due to Polk NPDES fees not being included in setting the original projection.

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

Projections: The estimated O&M costs for the period January 2022 through December 2022 are $34,500.

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Project Title: Gannon Thermal Discharge Study

Project Description:

This project was a direct requirement from the FDEP in conjunction with the renewal of Tampa Electric's Industrial Wastewater Facility Permit under the provisions of Chapter 403, Florida Statutes, and applicable rules of the Florida Administrative Code, which constitute authorization for the company's Gannon Station facility to discharge to waters of the State under the NPDES. The FDEP permit is Permit No. FL0000809. Specifically, Tampa Electric was required to perform a 316(a) determination for Gannon Station to ensure the protection and propagation of a balanced, indigenous population of shellfish, fish, and wildlife within the primary area of study. The project had two facets: 1) developing a plan of study and identified the thermal plume, and 2) implemented the plan of study through appropriate sampling to make the determination if any adverse impacts are occurring.

Project Accomplishments:

Fiscal Expenditures: The actual/estimated O&M expense for the period January 2021 through December 2021 is $0 and did not vary from the original projection.

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

Projections: There are not any O&M costs projected for the period January 2022 through December 2022.

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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 2021 through December 2021 is $103,219 compared to the original projection of $103,428.

The actual/estimated O&M costs for the period January 2021 through December 2021 is $595 compared to the original projection of $0. The variance is 100 percent and is due to costs being charged to the project work order in error. The amount will be reversed in July 2021.

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 2022 through December 2022 is $109,983.

There are not any O&M costs projected for the period of January 2022 through December 2022.

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Project Title: Bayside SCR Consumables

Project Description:

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

Project Accomplishments:

Fiscal Expenditures: The actual/estimated O&M costs for the period January 2021 through December 2021 are $139,173 compared to the original projection of $119,000. The variance is 17 percent and is due to Bayside Station generation being greater than originally projected, leading to the need for more 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 2022 through December 2022 are projected to be $151,000.

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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 2021 through December 2021 is $185,038 compared to the original projection of $185,486.

The actual/estimated O&M expense for the period January 2021 through December 2021 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 2022 through December 2022 is $187,341.

There are not any O&M costs projected for the period of January 2022 through December 2022.

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Project Title: Big Bend Unit 1 Pre-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 from 2021 through 2022. Thus, the installation of cost-effective SCR technology on the generating units was necessary to meet NO_x emissions requirements. This project was a necessary precursor to an SCR system designed to reduce inlet NO_x concentrations to the SCR system thereby mitigating overall capital and O&M costs. The Big Bend Unit 1 Pre-SCR technologies included a neural network system, secondary air controls and windbox modifications.

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2021 through December 2021 is $124,987 compared to the original projection of $125,229.

The actual/estimated O&M expense for the period January 2021 through December 2021 is $0 and did not vary from the original projection.

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

Projections: The estimated depreciation plus return for the period January 2022 through December 2022 is $139,318.

There are not any O&M costs projected for the period of January 2022 through December 2022.

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Project Title: Big Bend Unit 2 Pre-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 from 2021 through 2022. Thus, the installation of cost-effective SCR technology on the generating units was necessary to meet NO_x emissions requirements. This project was a necessary precursor to an SCR system designed to reduce inlet NO_x concentrations to the SCR system thereby mitigating overall capital and O&M costs. The Big Bend Unit 2 Pre-SCR technologies included secondary air controls and windbox modifications.

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2021 through December 2021 is $119,909 compared to the original projection of $120,162.

The actual/estimated O&M expense for the period January 2021 through December 2021 is $0 and did not vary from the original projection.

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

Projections: The estimated depreciation plus return for the period January 2022 through December 2022 is $124,963.

There are not any O&M costs projected for the period of January 2022 through December 2022.

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Project Title: Big Bend Unit 3 Pre-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 from 2021 through 2022. Thus, the installation of cost-effective SCR technology on the generating units was necessary to meet NO_x emissions requirements. This project was a necessary precursor to an SCR system designed to reduce inlet NO_x concentrations to the SCR system thereby mitigating overall capital and O&M costs. The Big Bend Unit 3 Pre-SCR technologies included a neutral network system, secondary air controls, windbox modifications and primary coal/air flow controls.

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2021 through December 2021 is $216,230 compared to the original projection of $216,730.

The actual/estimated O&M expense for the period January 2021 through December 2021 is $0 and did not vary from the original projection.

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

Projections: The estimated depreciation plus return for the period January 2022 through December 2022 is $209,670.

There are not any O&M costs projected for the period of January 2022 through December 2022.

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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 2021 through December 2021 are $6,020 compared to the original projection of $45,000, resulting in a variance of -86.6 percent. This variance is due to the delay in receiving the NPDES permit. Once the permit is received, the costs will be incurred.

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

Projections: The estimated O&M costs for the period January 2022 through December 2022 are $10,150.

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Project Title: Big Bend Unit 1 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 2021 through December 2021 is $7,151,546 compared to the original projection of $7,165,809.

The actual/estimated O&M expense for the period January 2021 through December 2021 is $0 and did not vary from the original projection.

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

Projections: This asset will be transferred to the Clean Energy Transition Mechanism effective January 1, 2022 where the net book value will be amortized and recovered from customers over a 15-year period in accordance with the 2021 Agreement. As a result, there will no longer be estimated depreciation or return for this project, tracked and recovered through the ECRC, effective January 1, 2022.

There are not any O&M costs projected for the period January 2022 through December 2022.

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Project Title: Big Bend Unit 2 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 2021 through December 2021 is $7,876,719 compared to the original projection of $7,893,828.

The actual/estimated O&M costs for the period January 2021 through December 2021 are $106,340 compared to the original projection of $122,020, resulting in a variance of -12.9 percent. This variance is due to current estimates of Big Bend Unit 2 SCR maintenance costs, while generating on natural gas, are expected to be lower than originally projected, along with less total generation than originally estimated.

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

Projections: This asset will be transferred to the Clean Energy Transition Mechanism effective January 1, 2022 where the net book value will be amortized and recovered from customers over a 15-year period in accordance with the 2021 Agreement. As a result, there will no longer be estimated depreciation or return for this project, tracked and recovered through the ECRC, effective January 1, 2022.

There are not any O&M costs projected for the period January 2022 through December 2022.

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Project Title: Big Bend Unit 3 SCR

Project Description:

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

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2021 through December 2021 is $6,415,803 compared to the original projection of $6,429,857.

The actual/estimated O&M costs for the period January 2021 through December 2021 are $542,672 compared to the original projection of $524,097, resulting in a variance of 3.5 percent.

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

Projections: This asset will be transferred to the Clean Energy Transition Mechanism effective January 1, 2022 where the net book value will be amortized and recovered from customers over a 15-year period in accordance with the 2021 Agreement. As a result, there will no longer be estimated depreciation or return for this project, tracked and recovered through the ECRC, effective January 1, 2022.

The estimated O&M costs for the period January 2022 through December 2022 are $372,522.

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Project Title: Big Bend Unit 4 SCR

Project Description:

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

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2021 through December 2021 is $5,168,642 compared to the original projection of $5,199,976.

The actual/estimated O&M costs for the period January 2021 through December 2021 are $893,479 compared to the original projection of $1,077,230, resulting in a variance of -17.1 percent. This variance is due to current estimates of Big Bend Unit 4 SCR maintenance costs, while generating on natural gas, are expected to be lower than originally projected, along with less total generation than originally projected.

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

Projections: The estimated depreciation plus return for the period January 2022 through December 2022 is $4,955,963.

The estimated O&M costs for the period January 2022 through December 2022 are $1,397,376.

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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 costs for the period January 2021 through December 2021 are $0 compared to the original projection of $36,000. This variance is due to the delay of groundwater monitoring work while awaiting Florida Department of Environmental Protection ("FDEP") approval of the company's plan. Once the permit is received, the costs will be incurred.

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: The estimated O&M costs for the period of January 2022 through December 2022 are $37,080.

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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 2021 through December 2021 is $2,007,420 compared to the original projection of $2,013,174.

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 2022 through December 2022 is $2,108,118.

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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 2021 through December 2021 is $781,102 compared to the original projection of $783,036.

The actual/estimated O&M costs for the period January 2021 through December 2021 are $5,494 compared to the original projection of $3,000, resulting in a variance of 83.1 percent. This variance is due to higher cost of mercury traps used for stack testing than originally projected.

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 2022 through December 2022 is projected to be $799,392.

The estimated O&M costs for the period January 2022 through December 2022 are projected to be $2,000.

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Project Title: Greenhouse Gas Reduction Program

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

Project Accomplishments:

Fiscal Expenditures: The actual/estimated O&M costs for the period January 2021 through December 2021 is $93,149 compared to the original projection of $93,528.

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: There are no O&M costs projected for the period January 2022 through December 2022.

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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 2021 through December 2021 is $1,985,437 compared to the original projection of $1,991,084.

The actual/estimated O&M costs for the period January 2021 through December 2021 are $621,996 compared to the original projection of $1,177,899, resulting in a variance of -47.2 percent. The variance is due to a reduction in coal generation, compared to the original projection, so the amount of gypsum storage processing is reduced.

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

Projections: The estimated depreciation plus return for the period January 2022 through December 2022 is $2,010,667.

The estimated O&M costs for the period January 2022 through December 2022 are $1,213,236.

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

Project Description:

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

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2021 through December 2021 for Phase I and Phase II is $325,512 and $128,327 compared to the original projections of $362,933 and $328,169, respectively. The variances are due to timing differences in the project schedules when compared to the original projections. Because CCR removal activities have experienced project schedule delays early on, the final Project capital activities related to restoration of the site have been delayed. The project expenditures are still needed and will be incurred in the future.

The actual/estimated O&M costs for the period January 2021 through December 2021 for Phase I and Phase II are $763,222 and $5,813,349, respectively, compared to the original projections of $0 and $0, resulting in variances of 100% and 100%, respectively. The variances are due to timing differences in project schedules when compared to original projections. Another contributing factor to the increase is that more CCR material than originally estimated has been removed from the sites.

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: Estimated depreciation plus return for the period January 2022 through December 2022 for Phase I and Phase II is $604,420 and $221,899, respectively.

The projected O&M costs for the period January 2022 through December 2022 for Phase I and Phase II are $930,000 and $0, respectively.

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Project Title: Big Bend ELG Compliance

Project Description:

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

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2021 through December 2021 for Big Bend ELG Compliance is $439,715 compared to the original projection of $782,650. This variance is due to timing differences in the project schedule when compared to the original projection. Project activities have occurred more slowly than originally projected due to permitting delays. FDEP issued its permit regarding the project on April 10, 2020. The project expenditures are still needed and will be incurred in the future.

The actual/estimated O&M costs for the period January 2021 through December 2021 for Big Bend ELG Compliance are $0, compared to $4,800 in the original projection. This variance is due to timing differences in the project schedule when compared to the original projection. The costs will be incurred in the future.

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

Projections: The ELG Compliance program estimated depreciation plus return for the period January 2022 through December 2022 is $2,279,885.

The estimated O&M costs projected for the period of January 2022 through December 2022 are $4,944.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2022 through December 2022
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 2021 through December 2021 is $484,564, compared to the original projection of $452,502. This variance is due to timing differences in the project schedule when compared to the original projection. Earlier permit and material delivery logistic delays have been resolved and as such, project activities are getting back on track.

The actual/estimated O&M expense for the period January 2021 through December 2021 is $0 and did not vary from the original projection.

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 2022 through December 2022 is $1,129,762.

There are not any O&M costs projected for the period of January 2022 through December 2022.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2022 through December 2022
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 Station CWIS to reduce impingement mortality of affected living organisms.

Project Accomplishments:

Fiscal Expenditures: There were no actual/estimated capital or O&M expenditures included in the ECRC for this project as it was not yet approved by the Commission when the ECRC Actual/Estimated True-up filing was submitted, on July 30, 2021.

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

Projections: The estimated depreciation plus return for the period January 2022 through December 2022 is $173,822.

There are not any O&M costs projected for the period of January 2022 through December 2022.

Form 42 - 6P

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Energy & Demand Allocation % By Rate Class
January 2022 to December 2022

Rate Class	(1) Average 12 CP Load Factor at Meter (%)	(2) Projected Sales at Meter (MWh)	(3) Effective Sales at Secondary Level (MWh)	(4) Projected Avg 12 CP at Meter (MW)	(5) Demand Loss Expansion Factor	(6) Energy Loss Expansion Factor	(7) Projected Sales at Generation (MWh)	(8) Projected Avg 12 CP at Generation (MW)	(9) Percentage of MWh Sales at Generation (%)	(10) Percentage of 12 CP Demand at Generation (%)	(11) 12 CP & 1/13 Allocation Factor (%)
RS	52.64%	9,728,165	9,728,165	2,110	1.07440	1.05326	10,246,279	2,267	49.26%	59.22%	58.45%
GS, CS	60.60%	953,392	953,392	180	1.07440	1.05324	1,004,152	193	4.83%	5.04%	5.02%
GSD	75.88%	7,090,680	7,090,680	1,067	1.07343	1.05213	7,460,330	1,145	35.87%	29.91%	30.37%
GSLDPR, SBLDPR	99.91%	1,193,640	1,193,640	136	1.04485	1.02672	1,225,538	142	5.89%	3.71%	3.88%
GSLDSU/SBLDSU	108.11%	735,184	735,184	78	1.02666	1.01449	745,836	80	3.59%	2.09%	2.21%
LS1, LS2	903.21%	110,703	110,703	1	1.07440	1.05326	116,599	1	0.56%	0.03%	0.07%
TOTAL *		19,811,763	19,811,763	3,572			20,798,734	3,828	100%	100%	100%

Notes:
(1) Average 12 CP load factor based on 2022 Projected calendar data
(2) Projected MWh sales for the period January 2022 to December 2022
(3) Effective sales at secondary level for the period January 2022 to December 2022.
(4) Column 2 / (Column 1 x 8760)
(5) Based on 2022 projected demand losses.
(6) Based on 2022 projected energy losses.
(7) Column 2 x Column 6
(8) Column 4 x Column 5
(9) Column 7 / Total Column 7
(10) Column 8 / Total Column 8
(11) Column 9 x1/13 + Column 10 x 12/13

* Totals on this schedule may not foot due to rounding

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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Energy & Demand Allocation % By Rate Class
January 2022 to December 2022

Rate Class	(1) Percentage of MWh Sales at Generation (%)	(2) 12 CP & 1/13 Allocation Factor (%)	(3) Energy-Related Costs ($)	(4) Demand-Related Costs ($)	(5) Total Environmental Costs ($)	(6) Projected Sales at Meter (MWh)	(7) Effective Sales at Secondary Level (MWh)	**(8) Environmental Cost Recovery Factors (¢/kWh)**
RS	49.26%	58.45%	10,752,976	2,679,849	13,432,825	9,728,165	9,728,165	0.138
GS, CS	4.83%	5.02%	1,054,342	230,160	1,284,502	953,392	953,392	0.135
GSD, SBF	35.87%	30.37%	7,830,071	1,392,421	9,222,492	7,090,680	7,086,906	
Secondary								0.130
Primary								0.129
Transmission								0.128
GSLDPR	5.89%	3.88%	1,285,730	177,892	1,463,622	1,193,640	1,193,640	0.123
GSLDSU	3.59%	2.21%	783,662	101,325	884,987	735,184	735,184	0.120
LS1, LS2	0.56%	0.07%	122,243	3,209	125,452	110,703	110,703	0.113
TOTAL *	100.00%	100.00%	21,829,024	4,584,857	26,413,881	19,811,763	19,807,990	0.133

* Totals on this schedule may not foot due to rounding

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

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Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Projected Period Amount
January 2022 to December 2022

Form 42 - 8P

Calculation of Revenue Requirement Rate of Return
(in Dollars)

	(1) Jurisdictional Rate Base 2022 Adj. FESR *with Normalization* ($000)	(2) Ratio %	(3) Cost Rate %	(4) Weighted Cost Rate %
Long Term Debt	$ 2,799,863	35.02%	4.17%	1.4604%
Short Term Debt	237,124	2.97%	1.01%	0.0300%
Preferred Stock	0	0.00%	0.00%	0.0000%
Customer Deposits	91,410	1.14%	2.44%	0.0279%
Common Equity	3,646,406	45.61%	9.95%	4.5381%
Accum. Deferred Inc. Taxes & Zero Cost ITC's	954,275	11.94%	0.00%	0.0000%
Deferred ITC - Weighted Cost	265,755	3.32%	7.65%	0.2543%
Total	$ 7,994,834	100.00%		6.31%

ITC split between Debt and Equity:

Long Term Debt	$ 2,799,863	Long Term Debt	46.00%
Equity - Preferred	0	Equity - Preferred	0.00%
Equity - Common	3,646,406	Equity - Common	54.00%
Total	$ 6,446,269	Total	100.00%

Deferred ITC - Weighted Cost:

Debt = 0.2543% * 46.00%	0.1170%
Equity = 0.2543% * 54.00%	0.1373%
Weighted Cost	0.2543%

Total Equity Cost Rate:

Preferred Stock	0.0000%
Common Equity	4.5381%
Deferred ITC - Weighted Cost	0.1373%
	4.6754%
Times Tax Multiplier	1.34315
Total Equity Component	6.2798%

Total Debt Cost Rate:

Long Term Debt	1.4604%
Short Term Debt	0.0300%
Customer Deposits	0.0279%
Deferred ITC - Weighted Cost	0.1170%
Total Debt Component	1.6353%
Total Cost of Capital	7.9151%

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)

TAMPA ELECTRIC COMPANY
DOCKET NO. 20210007-EI
FILED: 10/01/2021

EXHIBIT TO THE TESTIMONY OF M. ASHLEY SIZEMORE

DOCUMENT NO. 2

TAMPA ELECTRIC'S ENVIRONMENTAL COST RECOVERY

PROJECTION

JANUARY 2022 THROUGH DECEMBER 2022

2021 SETTLEMENT - COST ALLOCATION BASELINE

Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Current Period Actual / Estimated Amount
January 2021 to December 2021
(in Dollars)

Form 42 - 1E

Line	Period Amount
1. Over/(Under) Recovery for the Current Period (Form 42-2E, Line 5)	$21,124,621
2. Interest Provision (Form 42-2E, Line 6)	34,212
3. Sum of Current Period Adjustments (Form 42-2E, Line 10)	0
4. Current Period True-Up Amount to be Refunded/(Recovered) In the Projection Period January 2022 to December 2022 (Lines 1 + 2 + 3)	$21,158,833

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Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Current Period Actual / Estimated Amount
January 2021 to December 2021

Form 42 - 2E

Current Period True-Up Amount
(in Dollars)

Line		Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	ECRC Revenues (net of Revenue Taxes)	$4,084,708	$3,662,094	$3,642,808	$3,959,659	$4,362,891	$5,015,784	$5,103,097	$5,071,141	$5,310,054	$4,802,861	$4,025,337	$3,828,643	$52,869,078
2.	True-Up Provision	(321,105)	(321,105)	(321,105)	(321,105)	(321,105)	(321,105)	(321,105)	(321,105)	(321,105)	(321,105)	(321,105)	(321,106)	(3,853,261)
3.	ECRC Revenues Applicable to Period (Lines 1 + 2)	3,763,603	3,340,989	3,321,703	3,638,554	4,041,786	4,694,679	4,781,992	4,750,036	4,988,949	4,481,756	3,704,232	3,507,537	49,015,817
4.	Jurisdictional ECRC Costs													
	a. O & M Activities (Form 42-5E, Line 9)	1,247,596	569,096	1,907,372	1,258,012	1,440,778	1,146,917	453,640	250,262	249,262	246,415	247,262	234,080	9,250,692
	b. Capital Investment Projects (Form 42-7E, Line 9)	1,515,365	1,517,956	1,523,729	1,528,521	1,528,059	1,531,713	1,540,694	1,550,945	1,565,318	1,590,945	1,620,213	1,627,045	18,640,503
	c. Total Jurisdictional ECRC Costs	2,762,961	2,087,052	3,431,101	2,786,533	2,968,837	2,678,630	1,994,334	1,801,207	1,814,580	1,837,360	1,867,475	1,861,125	27,891,195
5.	Over/(Under) Recovery (Line 3 - Line 4c)	1,000,642	1,253,937	(109,398)	852,021	1,072,949	2,016,049	2,787,658	2,948,829	3,174,369	2,644,396	1,836,757	1,646,412	21,124,621
6.	Interest Provision (Form 42-3E, Line 10)	94	224	271	326	268	361	1,891	4,206	5,290	6,325	7,147	7,809	34,212
7.	Beginning Balance True-Up & Interest Provision	(3,853,261)	(2,531,420)	(956,154)	(744,176)	429,276	1,823,598	4,161,113	7,271,767	10,545,907	14,046,671	17,018,497	19,183,506	(3,853,261)
	a. Deferred True-Up from January to December 2020 (Order No. PSC-2020-0433-FOF-EI)	4,237,191	4,237,191	4,237,191	4,237,191	4,237,191	4,237,191	4,237,191	4,237,191	4,237,191	4,237,191	4,237,191	4,237,191	4,237,191
8.	True-Up Collected/(Refunded) (see Line 2)	321,105	321,105	321,105	321,105	321,105	321,105	321,105	321,105	321,105	321,105	321,105	321,106	3,853,261
9.	End of Period Total True-Up (Lines 5+6+7+7a+8)	1,705,771	3,281,037	3,493,015	4,666,467	6,060,789	8,398,304	11,508,958	14,783,098	18,283,862	21,255,688	23,420,697	25,396,024	25,396,024
10.	Adjustment to Period True-Up Including Interest	0	0	0	0	0	0	0	0	0	0	0	0	0
11.	End of Period True-Up (Lines 9 + 10)	$1,705,771	$3,281,037	$3,493,015	$4,666,467	$6,060,789	$8,398,304	$11,508,958	$14,783,098	$18,283,862	$21,255,688	$23,420,697	$25,396,024	$25,396,024

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Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Current Period Actual / Estimated Amount
January 2021 to December 2021

Form 42 - 3E

Interest Provision
(in Dollars)

Line		Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Beginning True-Up Amount (Form 42-2A, Line 7 + 7a + 10)	$383,930	$1,705,771	$3,281,037	$3,493,015	$4,666,467	$6,060,789	$8,398,304	$11,508,958	$14,783,098	$18,283,862	$21,255,688	$23,420,697	
2.	Ending True-Up Amount Before Interest	1,705,677	3,280,813	3,492,744	4,666,141	6,060,521	8,397,943	11,507,067	14,778,892	18,278,572	21,249,363	23,413,550	25,388,215	
3.	Total of Beginning & Ending True-Up (Lines 1 + 2)	2,089,607	4,986,584	6,773,781	8,159,156	10,726,988	14,458,732	19,905,371	26,287,850	33,061,670	39,533,225	44,669,238	48,808,912	
4.	Average True-Up Amount (Line 3 x 1/2)	1,044,804	2,493,292	3,386,891	4,079,578	5,363,494	7,229,366	9,952,686	13,143,925	16,530,835	19,766,613	22,334,619	24,404,456	
5.	Interest Rate (First Day of Reporting Business Month)	0.10%	0.12%	0.09%	0.11%	0.07%	0.04%	0.08%	0.38%	0.38%	0.38%	0.38%	0.38%	
6.	Interest Rate (First Day of Subsequent Business Month)	0.12%	0.09%	0.11%	0.07%	0.04%	0.08%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	
7.	Total of Beginning & Ending Interest Rates (Lines 5 + 6)	0.22%	0.21%	0.20%	0.18%	0.11%	0.12%	0.46%	0.76%	0.76%	0.76%	0.76%	0.76%	
8.	Average Interest Rate (Line 7 x 1/2)	0.110%	0.105%	0.100%	0.090%	0.055%	0.060%	0.230%	0.380%	0.380%	0.380%	0.380%	0.380%	
9.	Monthly Average Interest Rate (Line 8 x 1/12)	0.009%	0.009%	0.008%	0.008%	0.005%	0.005%	0.019%	0.032%	0.032%	0.032%	0.032%	0.032%	
10.	Interest Provision for the Month (Line 4 x Line 9)	$94	$224	$271	$326	$268	$361	$1,891	$4,206	$5,290	$6,325	$7,147	$7,809	$34,212

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Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Current Period Actual / Estimated Amount
January 2021 to December 2021

Variance Report of O & M Activities
(In Dollars)

Line		(1) Actual / Estimated	(2) Original Projection	(3) Variance Amount	(4) Variance Percent
1.	Description of O&M Activities				
	a. Big Bend Unit 3 Flue Gas Desulfurization Integration	0	0	0	0.0%
	b. Big Bend Units 1 & 2 Flue Gas Conditioning	0	0	0	0.0%
	c. SO_2 Emissions Allowances	41	15	26	170.2%
	d. Big Bend Units 1 & 2 FGD	8,966	0	8,966	100.0%
	e. Big Bend PM Minimization and Monitoring	218,747	252,000	(33,253)	-13.2%
	f. Big Bend NO_x Emissions Reduction	2,950	2,028	922	45.5%
	g. NPDES Annual Surveillance Fees	34,500	23,500	11,000	46.8%
	h. Gannon Thermal Discharge Study	0	0	0	0.0%
	i. Polk NO_x Emissions Reduction	595	0	595	100.0%
	j. Bayside SCR Consumables	139,173	119,000	20,173	17.0%
	k. Big Bend Unit 4 SOFA	0	0	0	0.0%
	l. Big Bend Unit 1 Pre-SCR	0	0	0	0.0%
	m. Big Bend Unit 2 Pre-SCR	0	0	0	0.0%
	n. Big Bend Unit 3 Pre-SCR	0	0	0	0.0%
	o. Clean Water Act Section 316(b) Phase II Study	6,020	45,000	(38,980)	-86.6%
	p. Arsenic Groundwater Standard Program	0	36,000	(36,000)	-100.0%
	q. Big Bend 1 SCR	0	0	0	0.0%
	r. Big Bend 2 SCR	106,340	122,020	(15,680)	-12.9%
	s. Big Bend 3 SCR	542,672	524,097	18,575	3.5%
	t. Big Bend 4 SCR	893,479	1,077,230	(183,752)	-17.1%
	u. Mercury Air Toxics Standards	5,494	3,000	2,494	83.1%
	v. Greenhouse Gas Reduction Program	93,149	93,528	(379)	-0.4%
	w. Big Bend Gypsum Storage Facility	621,996	1,177,899	(555,903)	-47.2%
	x. Coal Combustion Residuals (CCR) Rule	763,222	0	763,222	100.0%
	y. Big Bend ELG Compliance	0	4,800	(4,800)	-100.0%
	z. CCR Rule - Phase II	5,813,349	0	5,813,349	100.0%
	aa. Big Bend Unit 1 Sec. 316(b) Impingement Mortality	0	0	0	0.0%
2.	Total Investment Projects - Recoverable Costs	$9,250,693	$3,480,118	$5,770,575	165.8%
3.	Recoverable Costs Allocated to Energy	$9,210,173	$3,375,618	$5,834,555	172.8%
4.	Recoverable Costs Allocated to Demand	$40,520	$104,500	($63,980)	-61.2%

Notes:

Column (1) is the End of Period Totals on Form 42-5E.
Column (2) is the approved projected amount in accordance with FPSC Order No. PSC-2020-0433-FOF-EI.
Column (3) = Column (1) - Column (2)
Column (4) = Column (3) / Column (2)

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Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Current Period Actual / Estimated Amount
January 2021 to December 2021

O&M Activities
(in Dollars)

Line		Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total	Method of Classification Demand	Method of Classification Energy
1.	Description of O&M Activities															
	a. Big Bend Unit 3 Flue Gas Desulfurization Integration	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0		$0
	b. Big Bend Units 1 & 2 Flue Gas Conditioning	0	0	0	0	0	0	0	0	0	0	0	0	0		0
	c. SO_2 Emissions Allowances	(6)	11	9	(11)	5	14	(5)	7	7	(5)	7	7	41		41
	d. Big Bend Units 1 & 2 FGD	176	188	945	2,398	464	794	1,000	1,000	1,000	1,000	0	0	8,966		8,966
	e. Big Bend PM Minimization and Monitoring	17,045	4,150	44,199	(2,952)	26,981	16,900	18,500	18,500	18,500	18,500	18,500	19,923	218,747		218,747
	f. Big Bend NO_x Emissions Reduction	0	0	2,950	0	0	0	0	0	0	0	0	0	2,950		2,950
	g. NPDES Annual Surveillance Fees	0	34,500	0	0	0	0	0	0	0	0	0	0	34,500	$34,500	
	h. Gannon Thermal Discharge Study	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	i. Polk NO_x Emissions Reduction	519	76	0	0	0	0	0	0	0	0	0	0	595		595
	j. Bayside SCR and Ammonia	11,422	14,882	17,237	15,349	16,033	3,250	12,000	12,000	11,000	10,000	8,000	8,000	139,173		139,173
	k. Big Bend Unit 4 SOFA	0	0	0	0	0	0	0	0	0	0	0	0	0		0
	l. Big Bend Unit 1 Pre-SCR	0	0	0	0	0	0	0	0	0	0	0	0	0		0
	m. Big Bend Unit 2 Pre-SCR	0	0	0	0	0	0	0	0	0	0	0	0	0		0
	n. Big Bend Unit 3 Pre-SCR	0	0	0	0	0	0	0	0	0	0	0	0	0		0
	o. Clean Water Act Section 316(b) Phase II Study	(1,368)	1,006	200	400	218	0	0	0	0	0	2,500	3,065	6,020	6,020	
	p. Arsenic Groundwater Standard Program	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	q. Big Bend 1 SCR	0	0	0	0	0	0	0	0	0	0	0	0	0		0
	r. Big Bend 2 SCR	15,753	9,249	6,312	91	78	417	14,216	13,361	14,964	31,900	0	0	106,340		106,340
	s. Big Bend 3 SCR	40,305	41,595	16,619	5,616	15,451	90,744	39,638	34,892	34,495	37,843	110,731	74,745	542,672		542,672
	t. Big Bend 4 SCR	99,349	89,285	88,800	42,513	61,380	176,163	75,768	77,978	76,773	54,653	15,000	35,817	893,479		893,479
	u. Mercury Air Toxics Standards	0	0	5,539	0	(45)	0	0	0	0	0	0	0	5,494		5,494
	v. Greenhouse Gas Reduction Program	0	0	0	0	93,149	0	0	0	0	0	0	0	93,149		93,149
	w. Big Bend Gypsum Storage Facility (East 40)	7,164	14,525	1,005	13,307	10,773	20,080	92,524	92,524	92,524	92,524	92,524	92,524	621,996		621,996
	x. Coal Combustion Residuals (CCR) Rule - Phase I	516,830	(392,842)	483,934	2,758	0	152,542	0	0	0	0	0	0	763,222		763,222
	y. Big Bend ELG Compliance	0	0	0	0	0	0	0	0	0	0	0	0	0		0
	z. Coal Combustion Residuals (CCR) Rule - Phase II	540,408	752,471	1,239,623	1,178,542	1,216,291	686,013	200,000	0	0	0	0	0	5,813,349		5,813,349
	aa. Big Bend Unit 1 Sec. 316(b) Impingement Mortality	0	0	0	0	0	0	0	0	0	0	0	0	0		0
2.	Total of O&M Activities	1,247,596	569,096	1,907,372	1,258,012	1,440,778	1,146,917	453,640	250,262	249,262	246,415	247,262	234,080	9,250,693	$40,520	$9,210,173
3.	Recoverable Costs Allocated to Energy	1,248,964	533,590	1,907,172	1,257,612	1,440,560	1,146,917	453,640	250,262	249,262	246,415	244,762	231,015	9,210,173		
4.	Recoverable Costs Allocated to Demand	(1,368)	35,506	200	400	218	0	0	0	0	0	2,500	3,065	40,520		
5.	Retail Energy Jurisdictional Factor	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000			
6.	Retail Demand Jurisdictional Factor	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000			
7.	Jurisdictional Energy Recoverable Costs (A)	1,248,964	533,590	1,907,172	1,257,612	1,440,560	1,146,917	453,640	250,262	249,262	246,415	244,762	231,015	9,210,172		
8.	Jurisdictional Demand Recoverable Costs (B)	(1,368)	35,506	200	400	218	0	0	0	0	0	2,500	3,065	40,521		
9.	Total Jurisdictional Recoverable Costs for O&M Activities (Lines 7 + 8)	$1,247,596	$569,096	$1,907,372	$1,258,012	$1,440,778	$1,146,917	$453,640	$250,262	249,262	246,415	$247,262	$234,080	$9,250,693		

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

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Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Current Period Actual / Estimated Amount
January 2021 to December 2021

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

Line		(1) Actual / Estimated	(2) Original Projection	(3) Variance Amount	(4) Variance Percent
1.	Description of Investment Projects				
	a. Big Bend Unit 3 Flue Gas Desulfurization Integration	$895,982	$906,095	($10,113)	-1.1%
	b. Big Bend Units 1 & 2 Flue Gas Conditioning	192,813	193,042	(229)	-0.1%
	c. Big Bend Unit 4 Continuous Emissions Monitors	45,275	45,598	(323)	-0.7%
	d. Big Bend Fuel Oil Tank # 1 Upgrade	63,858	63,896	(38)	-0.1%
	e. Big Bend Fuel Oil Tank # 2 Upgrade	105,023	105,098	(75)	-0.1%
	f. Big Bend Unit 1 Classifier Replacement	68,898	69,201	(303)	-0.4%
	g. Big Bend Unit 2 Classifier Replacement	50,229	50,482	(253)	-0.5%
	h. Big Bend Section 114 Mercury Testing Platform	7,877	7,958	(81)	-1.0%
	i. Big Bend Units 1 & 2 FGD	1,614,517	5,440,931	(3,826,414)	-70.3%
	j. Big Bend FGD Optimization and Utilization	1,490,341	1,507,233	(16,892)	-1.1%
	k. Big Bend NO_x Emissions Reduction	480,621	487,214	(6,593)	-1.4%
	l. Big Bend PM Minimization and Monitoring	1,667,447	1,684,675	(17,228)	-1.0%
	m. Polk NO_x Emissions Reduction	102,518	103,428	(910)	-0.9%
	n. Big Bend Unit 4 SOFA	183,522	185,486	(1,964)	-1.1%
	o. Big Bend Unit 1 Pre-SCR	124,162	125,229	(1,067)	-0.9%
	p. Big Bend Unit 2 Pre-SCR	119,051	120,162	(1,111)	-0.9%
	q. Big Bend Unit 3 Pre-SCR	214,540	216,730	(2,190)	-1.0%
	r. Big Bend Unit 1 SCR	0	7,165,809	(7,165,809)	-100.0%
	s. Big Bend Unit 2 SCR	0	7,893,828	(7,893,828)	-100.0%
	t. Big Bend Unit 3 SCR	0	6,429,857	(6,429,857)	-100.0%
	u. Big Bend Unit 4 SCR	5,128,650	5,199,976	(71,326)	-1.4%
	v. Big Bend FGD System Reliability	1,987,999	2,013,174	(25,175)	-1.3%
	w. Mercury Air Toxics Standards	773,921	783,036	(9,115)	-1.2%
	x. SO_2 Emissions Allowances	(2,652)	(2,688)	36	-1.3%
	y. Big Bend Gypsum Storage Facility	1,966,371	1,991,084	(24,713)	-1.2%
	z. Big Bend Coal Combustion Residual Rule (CCR Rule)	321,517	362,933	(41,416)	-11.4%
	aa. Coal Combustion Residuals (CCR-Phase II)	126,670	328,169	(201,499)	-61.4%
	ab. Big Bend ELG Compliance	433,565	782,650	(349,085)	-44.6%
	ac. Big Bend Unit 1 Sec. 316(b) Impingement Mortality	477,788	452,502	25,286	5.6%
2.	Total Investment Projects - Recoverable Costs	$18,640,503	$44,712,788	($26,072,285)	-58.3%
3.	Recoverable Costs Allocated to Energy	$17,112,082	$42,617,540	($25,505,458)	-59.8%
4.	Recoverable Costs Allocated to Demand	$1,528,421	$2,095,248	($566,827)	-27.1%

Notes:
Column (1) is the End of Period Totals on Form 42-7E.
Column (2) is the approved projected amount in accordance with FPSC Order No. PSC-2020-0433-FOF-EI.
Column (3) = Column (1) - Column (2)
Column (4) = Column (3) / Column (2)

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Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Current Period Actual / Estimated Amount
January 2021 to December 2021

Capital Investment Projects-Recoverable Costs
(in Dollars)

Line		Description (A)		Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total	Method of Classification Demand	Method of Classification Energy
1.	a.	Big Bend Unit 3 Flue Gas Desulfurization Integration	1	$75,688	$75,501	$75,316	$75,129	$74,944	$74,758	$74,572	$74,387	$74,200	$74,015	$73,829	$73,643	$895,982		$895,982
	b.	Big Bend Units 1 and 2 Flue Gas Conditioning	2	17,747	17,644	17,540	17,436	17,332	17,228	17,124	17,019	16,915	16,811	12,278	7,739	192,813		192,813
	c.	Big Bend Unit 4 Continuous Emissions Monitors	3	3,855	3,840	3,825	3,810	3,795	3,780	3,766	3,751	3,736	3,720	3,706	3,691	45,275		45,275
	d.	Big Bend Fuel Oil Tank # 1 Upgrade	4	5,503	5,470	5,437	5,404	5,371	5,338	5,305	5,272	5,239	5,206	5,173	5,140	63,858	$63,858	
	e.	Big Bend Fuel Oil Tank # 2 Upgrade	5	9,051	8,996	8,941	8,888	8,833	8,779	8,724	8,670	8,616	8,562	8,507	8,456	105,023	105,023	
	f.	Big Bend Unit 1 Classifier Replacement	6	5,897	5,869	5,840	5,812	5,784	5,756	5,727	5,699	5,671	5,643	5,614	5,586	68,898		68,898
	g.	Big Bend Unit 2 Classifier Replacement	7	4,293	4,274	4,255	4,234	4,215	4,195	4,176	4,157	4,137	4,118	4,097	4,078	50,229		50,229
	h.	Big Bend Section 114 Mercury Testing Platform	8	667	665	663	661	659	658	655	654	651	650	648	646	7,877		7,877
	i.	Big Bend Units 1 & 2 FGD	9	137,318	136,814	136,309	135,805	135,300	134,796	134,291	133,786	133,281	132,777	132,272	131,768	1,614,517		1,614,517
	j.	Big Bend FGD Optimization and Utilization	10	125,883	125,577	125,270	124,963	124,656	124,348	124,041	123,734	123,428	123,121	122,814	122,506	1,490,341		1,490,341
	k.	Big Bend NO_x Emissions Reduction	11	40,413	40,347	40,282	40,216	40,150	40,085	40,019	39,953	39,888	39,822	39,756	39,690	480,621		480,621
	l.	Big Bend PM Minimization and Monitoring	12	141,111	140,719	140,327	139,935	139,542	139,150	138,758	138,366	137,973	137,581	137,189	136,796	1,667,447		1,667,447
	m.	Polk NO_x Emissions Reduction	13	8,700	8,672	8,643	8,615	8,586	8,557	8,529	8,500	8,472	8,443	8,415	8,386	102,518		102,518
	n.	Big Bend Unit 4 SOFA	14	15,521	15,479	15,438	15,396	15,356	15,314	15,273	15,231	15,191	15,149	15,108	15,066	183,522		183,522
	o.	Big Bend Unit 1 Pre-SCR	15	10,542	10,506	10,471	10,435	10,400	10,364	10,329	10,293	10,259	10,223	10,188	10,152	124,162		124,162
	p.	Big Bend Unit 2 Pre-SCR	16	10,093	10,063	10,031	9,999	9,968	9,937	9,905	9,874	9,842	9,811	9,780	9,748	119,051		119,051
	q.	Big Bend Unit 3 Pre-SCR	17	18,160	18,109	18,058	18,006	17,955	17,904	17,852	17,802	17,751	17,699	17,648	17,596	214,540		214,540
	r.	Big Bend Unit 1 SCR	18	0	0	0	0	0	0	0	0	0	0	0	0	0		0
	s.	Big Bend Unit 2 SCR	19	0	0	0	0	0	0	0	0	0	0	0	0	0		0
	t.	Big Bend Unit 3 SCR	20	0	0	0	0	0	0	0	0	0	0	0	0	0		0
	u.	Big Bend Unit 4 SCR	21	433,038	431,798	430,557	429,322	428,102	426,897	425,724	424,593	424,419	425,026	424,959	424,215	5,128,650		5,128,650
	v.	Big Bend FGD System Reliability	22	167,495	167,162	166,830	166,497	166,166	165,833	165,500	165,168	164,835	164,503	164,171	163,839	1,987,999		1,987,999
	w.	Mercury Air Toxics Standards	23	65,268	65,124	64,981	64,836	64,693	64,549	64,406	64,301	64,157	64,013	63,868	63,725	773,921		773,921
	x.	SO_2 Emissions Allowances (B)	24	(221)	(221)	(221)	(221)	(221)	(221)	(221)	(221)	(221)	(221)	(221)	(221)	(2,652)		(2,652)
	y.	Big Bend Gypsum Storage Facility	25	165,702	165,368	165,034	164,700	164,366	164,032	163,697	163,363	163,029	162,694	162,360	162,026	1,966,371		1,966,371
	z.	Big Bend Coal Combustion Residual Rule (CCR Rule)	26	21,027	24,096	25,283	25,962	26,050	26,201	26,557	26,845	26,830	26,815	32,953	32,898	321,517	321,517	
	aa.	Coal Combustion Residuals (CCR-Phase II)	27	7,495	7,660	7,791	7,817	7,856	7,904	8,761	10,445	12,121	12,946	17,953	17,921	126,670	126,670	
	ab.	Big Bend ELG Compliance	28	16,695	17,592	18,913	19,805	21,179	24,480	30,255	36,201	41,889	55,463	70,600	80,493	433,565	433,565	
	ac.	Big Bend Unit 1 Impingement Mortality - 316(b)	29	8,424	10,832	17,915	25,059	27,022	31,091	36,969	43,102	53,009	66,355	76,548	81,462	477,788	477,788	
2.		Total Investment Projects - Recoverable Costs		1,515,365	1,517,956	1,523,729	1,528,521	1,528,059	1,531,713	1,540,694	1,550,945	1,565,318	1,590,945	1,620,213	1,627,045	18,640,503	$1,528,421	$17,112,082
3.		Recoverable Costs Allocated to Energy		1,447,170	1,443,310	1,439,449	1,435,586	1,431,748	1,427,920	1,424,123	1,420,410	1,417,614	1,415,598	1,408,479	1,400,675	17,112,082		17,112,082
4.		Recoverable Costs Allocated to Demand		68,195	74,646	84,280	92,935	96,311	103,793	116,571	130,535	147,704	175,347	211,734	226,370	1,528,421	1,528,421	
5.		Retail Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000			
6.		Retail Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000			
7.		Jurisdictional Energy Recoverable Costs (C)		1,447,170	1,443,310	1,439,449	1,435,586	1,431,748	1,427,920	1,424,123	1,420,410	1,417,614	1,415,598	1,408,479	1,400,675	17,112,082		
8.		Jurisdictional Demand Recoverable Costs (D)		68,195	74,646	84,280	92,935	96,311	103,793	116,571	130,535	147,704	175,347	211,734	226,370	1,528,421		
9.		Total Jurisdictional Recoverable Costs for Investment Projects (Lines 7 + 8)		$1,515,365	$1,517,956	$1,523,729	$1,528,521	$1,528,059	$1,531,713	$1,540,694	$1,550,945	$1,565,318	$1,590,945	$1,620,213	$1,627,045	$18,640,503		

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

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Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Current Period Actual / Estimated Amount
January 2021 to December 2021

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other - AFUDC (excl from CWIP)		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	$13,763,263	$13,763,263	$13,763,263	$13,763,263	$13,763,263	$13,763,263	$13,763,263	$13,763,263	$13,763,263	$13,763,263	$13,763,263	$13,763,263	$13,763,263	
3.	Less: Accumulated Depreciation	(6,478,449)	(6,507,287)	(6,536,125)	(6,564,963)	(6,593,801)	(6,622,639)	(6,651,477)	(6,680,315)	(6,709,153)	(6,737,991)	(6,766,829)	(6,795,667)	(6,824,505)	
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)	$7,284,814	$7,255,976	$7,227,138	$7,198,300	$7,169,462	$7,140,624	$7,111,786	$7,082,948	$7,054,110	$7,025,272	$6,996,434	$6,967,596	$6,938,758	
6.	Average Net Investment		7,270,395	7,241,557	7,212,719	7,183,881	7,155,043	7,126,205	7,097,367	7,068,529	7,039,691	7,010,853	6,982,015	6,953,177	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		$36,905	$36,758	$36,612	$36,465	$36,319	$36,173	$36,026	$35,880	$35,733	$35,587	$35,441	$35,294	$433,193
	b. Debt Component Grossed Up For Taxes (C)		9,945	9,905	9,866	9,826	9,787	9,747	9,708	9,669	9,629	9,590	9,550	9,511	116,733
8.	Investment Expenses														
	a. Depreciation (D)		28,838	28,838	28,838	28,838	28,838	28,838	28,838	28,838	28,838	28,838	28,838	28,838	346,056
	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)		75,688	75,501	75,316	75,129	74,944	74,758	74,572	74,387	74,200	74,015	73,829	73,643	895,982
	a. Recoverable Costs Allocated to Energy		75,688	75,501	75,316	75,129	74,944	74,758	74,572	74,387	74,200	74,015	73,829	73,643	895,982
	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)		75,688	75,501	75,316	75,129	74,944	74,758	74,572	74,387	74,200	74,015	73,829	73,643	895,982
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)		$75,688	$75,501	$75,316	$75,129	$74,944	$74,758	$74,572	$74,387	$74,200	$74,015	$73,829	$73,643	$895,982

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 6.0912% x 1/12. Based on ROE of 9.95% and weighted income tax rate of 25.345% (expansion factor of 1.34315)
(C) Line 6 x 1.6414% x 1/12
(D) Applicable depreciation rate is 2.5%, 3.1%, and 3.4%
(E) Line 9a x Line 10
(F) Line 9b x Line 11

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Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Current Period Actual / Estimated Amount
January 2021 to December 2021

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	$5,017,734	$5,017,734	$5,017,734	$5,017,734	$5,017,734	$5,017,734	$5,017,734	$5,017,734	$5,017,734	$5,017,734	$5,017,734	$5,017,734	$5,017,734	
3.	Less: Accumulated Depreciation	(4,760,354)	(4,776,495)	(4,792,636)	(4,808,777)	(4,824,918)	(4,841,059)	(4,857,200)	(4,873,341)	(4,889,482)	(4,905,623)	(4,921,764)	(4,933,462)	(4,940,682)	
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)	$257,380	$241,239	$225,098	$208,957	$192,816	$176,675	$160,534	$144,393	$128,252	$112,111	$95,970	$84,272	$77,052	
6.	Average Net Investment		249,310	233,169	217,028	200,887	184,746	168,605	152,464	136,323	120,182	104,041	90,121	80,662	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		$1,265	$1,184	$1,102	$1,020	$938	$856	$774	$692	$610	$528	$457	$409	$9,835
	b. Debt Component Grossed Up For Taxes (C)		341	319	297	275	253	231	209	186	164	142	123	110	2,650
8.	Investment Expenses														
	a. Depreciation (D)		16,141	16,141	16,141	16,141	16,141	16,141	16,141	16,141	16,141	16,141	11,698	7,220	180,328
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		17,747	17,644	17,540	17,436	17,332	17,228	17,124	17,019	16,915	16,811	12,278	7,739	192,813
	a. Recoverable Costs Allocated to Energy		17,747	17,644	17,540	17,436	17,332	17,228	17,124	17,019	16,915	16,811	12,278	7,739	192,813
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		17,747	17,644	17,540	17,436	17,332	17,228	17,124	17,019	16,915	16,811	12,278	7,739	192,813
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$17,747	$17,644	$17,540	$17,436	$17,332	$17,228	$17,124	$17,019	$16,915	$16,811	$12,278	$7,739	$192,813

Notes:
(A) Applicable depreciable base for Big Bend; accounts 312.41 ($2,676,217) and 312.42 ($2,341,517).
(B) Line 6 x 6.0912% x 1/12. Based on ROE of 9.95% and weighted income tax rate of 25.345% (expansion factor of 1.34315)
(C) Line 6 x 1.6414% x 1/12
(D) Applicable depreciation rate is 4.0% and 3.7%
(E) Line 9a x Line 10
(F) Line 9b x Line 11

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Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Current Period Actual / Estimated Amount
January 2021 to December 2021

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	$866,211	$866,211	$866,211	$866,211	$866,211	$866,211	$866,211	$866,211	$866,211	$866,211	$866,211	$866,211	$866,211	
3.	Less: Accumulated Depreciation	(625,325)	(627,635)	(629,945)	(632,255)	(634,565)	(636,875)	(639,185)	(641,495)	(643,805)	(646,115)	(648,425)	(650,735)	(653,045)	
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)	$240,886	$238,576	$236,266	$233,956	$231,646	$229,336	$227,026	$224,716	$222,406	$220,096	$217,786	$215,476	$213,166	
6.	Average Net Investment		239,731	237,421	235,111	232,801	230,491	228,181	225,871	223,561	221,251	218,941	216,631	214,321	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		$1,217	$1,205	$1,193	$1,182	$1,170	$1,158	$1,147	$1,135	$1,123	$1,111	$1,100	$1,088	$13,829
	b. Debt Component Grossed Up For Taxes (C)		328	325	322	318	315	312	309	306	303	299	296	293	3,726
8.	Investment Expenses														
	a. Depreciation (D)		2,310	2,310	2,310	2,310	2,310	2,310	2,310	2,310	2,310	2,310	2,310	2,310	27,720
	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)		3,855	3,840	3,825	3,810	3,795	3,780	3,766	3,751	3,736	3,720	3,706	3,691	45,275
	a. Recoverable Costs Allocated to Energy		3,855	3,840	3,825	3,810	3,795	3,780	3,766	3,751	3,736	3,720	3,706	3,691	45,275
	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)		3,855	3,840	3,825	3,810	3,795	3,780	3,766	3,751	3,736	3,720	3,706	3,691	45,275
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)		$3,855	$3,840	$3,825	$3,810	$3,795	$3,780	$3,766	$3,751	$3,736	$3,720	$3,706	$3,691	$45,275

Notes:
(A) Applicable depreciable base for Big Bend; account 315.44
(B) Line 6 x 6.0912% x 1/12. Based on ROE of 9.95% and weighted income tax rate of 25.345% (expansion factor of 1.34315)
(C) Line 6 x 1.6414% x 1/12
(D) Applicable depreciation rate is 3.2%
(E) Line 9a x Line 10
(F) Line 9b x Line 11

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Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Current Period Actual / Estimated Amount
January 2021 to December 2021

Return on Capital Investments, Depreciation and Taxes
For Project: Big Bend Fuel Oil Tank # 1 Upgrade
(in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	$497,578	$497,578	$497,578	$497,578	$497,578	$497,578	$497,578	$497,578	$497,578	$497,578	$497,578	$497,578	$497,578	
3.	Less: Accumulated Depreciation	(436,102)	(441,225)	(446,348)	(451,471)	(456,594)	(461,717)	(466,840)	(471,963)	(477,086)	(482,209)	(487,332)	(492,455)	(497,578)	
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)	$61,476	$56,353	$51,230	$46,107	$40,984	$35,861	$30,738	$25,615	$20,492	$15,369	$10,246	$5,123	$0	
6.	Average Net Investment		58,915	53,792	48,669	43,546	38,423	33,300	28,177	23,054	17,931	12,808	7,685	2,562	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		$299	$273	$247	$221	$195	$169	$143	$117	$91	$65	$39	$13	$1,872
	b. Debt Component Grossed Up For Taxes (C)		81	74	67	60	53	46	39	32	25	18	11	4	510
8.	Investment Expenses														
	a. Depreciation (D)		5,123	5,123	5,123	5,123	5,123	5,123	5,123	5,123	5,123	5,123	5,123	5,123	61,476
	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)		5,503	5,470	5,437	5,404	5,371	5,338	5,305	5,272	5,239	5,206	5,173	5,140	63,858
	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		5,503	5,470	5,437	5,404	5,371	5,338	5,305	5,272	5,239	5,206	5,173	5,140	63,858
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)		5,503	5,470	5,437	5,404	5,371	5,338	5,305	5,272	5,239	5,206	5,173	5,140	63,858
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$5,503	$5,470	$5,437	$5,404	$5,371	$5,338	$5,305	$5,272	$5,239	$5,206	$5,173	$5,140	$63,858

Notes:
(A) Applicable depreciable base for Big Bend; account 312.40
(B) Line 6 x 6.0912% x 1/12. Based on ROE of 9.95% and weighted income tax rate of 25.345% (expansion factor of 1.34315)
(C) Line 6 x 1.6414% x 1/12
(D) Applicable depreciation rate is 12.4%
(E) Line 9a x Line 10
(F) Line 9b x Line 11

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Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Current Period Actual / Estimated Amount
January 2021 to December 2021

Return on Capital Investments, Depreciation and Taxes
For Project: Big Bend Fuel Oil Tank # 2 Upgrade
(in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	$818,401	$818,401	$818,401	$818,401	$818,401	$818,401	$818,401	$818,401	$818,401	$818,401	$818,401	$818,401	$818,401	
3.	Less: Accumulated Depreciation	(717,286)	(725,712)	(734,138)	(742,564)	(750,990)	(759,416)	(767,842)	(776,268)	(784,694)	(793,120)	(801,546)	(809,972)	(818,401)	
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)	$101,115	$92,689	$84,263	$75,837	$67,411	$58,985	$50,559	$42,133	$33,707	$25,281	$16,855	$8,429	$0	
6.	Average Net Investment		96,902	88,476	80,050	71,624	63,198	54,772	46,346	37,920	29,494	21,068	12,642	4,215	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		$492	$449	$406	$364	$321	$278	$235	$192	$150	$107	$64	$21	$3,079
	b. Debt Component Grossed Up For Taxes (C)		133	121	109	98	86	75	63	52	40	29	17	6	829
8.	Investment Expenses														
	a. Depreciation (D)		8,426	8,426	8,426	8,426	8,426	8,426	8,426	8,426	8,426	8,426	8,426	8,429	101,115
	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)		9,051	8,996	8,941	8,888	8,833	8,779	8,724	8,670	8,616	8,562	8,507	8,456	105,023
	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		9,051	8,996	8,941	8,888	8,833	8,779	8,724	8,670	8,616	8,562	8,507	8,456	105,023
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)		9,051	8,996	8,941	8,888	8,833	8,779	8,724	8,670	8,616	8,562	8,507	8,456	105,023
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$9,051	$8,996	$8,941	$8,888	$8,833	$8,779	$8,724	$8,670	$8,616	$8,562	$8,507	$8,456	$105,023

Notes:
(A) Applicable depreciable base for Big Bend; account 312.40
(B) Line 6 x 6.0912% x 1/12. Based on ROE of 9.95% and weighted income tax rate of 25.345% (expansion factor of 1.34315)
(C) Line 6 x 1.6414% x 1/12
(D) Applicable depreciation rate is 12.4%
(E) Line 9a x Line 10
(F) Line 9b x Line 11

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Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Current Period Actual / Estimated Amount
January 2021 to December 2021

Return on Capital Investments, Depreciation and Taxes
For Project: Big Bend Unit 1 Classifier Replacement
(in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	$1,316,257	$1,316,257	$1,316,257	$1,316,257	$1,316,257	$1,316,257	$1,316,257	$1,316,257	$1,316,257	$1,316,257	$1,316,257	$1,316,257	$1,316,257	
3.	Less: Accumulated Depreciation	(1,079,816)	(1,084,204)	(1,088,592)	(1,092,980)	(1,097,368)	(1,101,756)	(1,106,144)	(1,110,532)	(1,114,920)	(1,119,308)	(1,123,696)	(1,128,084)	(1,132,472)	
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)	$236,441	$232,053	$227,665	$223,277	$218,889	$214,501	$210,113	$205,725	$201,337	$196,949	$192,561	$188,173	$183,785	
6.	Average Net Investment		234,247	229,859	225,471	221,083	216,695	212,307	207,919	203,531	199,143	194,755	190,367	185,979	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		$1,189	$1,167	$1,144	$1,122	$1,100	$1,078	$1,055	$1,033	$1,011	$989	$966	$944	$12,798
	b. Debt Component Grossed Up For Taxes (C)		320	314	308	302	296	290	284	278	272	266	260	254	3,444
8.	Investment Expenses														
	a. Depreciation (D)		4,388	4,388	4,388	4,388	4,388	4,388	4,388	4,388	4,388	4,388	4,388	4,388	52,656
	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)		5,897	5,869	5,840	5,812	5,784	5,756	5,727	5,699	5,671	5,643	5,614	5,586	68,898
	a. Recoverable Costs Allocated to Energy		5,897	5,869	5,840	5,812	5,784	5,756	5,727	5,699	5,671	5,643	5,614	5,586	68,898
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		5,897	5,869	5,840	5,812	5,784	5,756	5,727	5,699	5,671	5,643	5,614	5,586	68,898
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$5,897	$5,869	$5,840	$5,812	$5,784	$5,756	$5,727	$5,699	$5,671	$5,643	$5,614	$5,586	$68,898

Notes:
(A) Applicable depreciable base for Big Bend; account 312.41
(B) Line 6 x 6.0912% x 1/12. Based on ROE of 9.95% and weighted income tax rate of 25.345% (expansion factor of 1.34315)
(C) Line 6 x 1.6414% x 1/12
(D) Applicable depreciation rate is 4.0%
(E) Line 9a x Line 10
(F) Line 9b x Line 11

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Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Current Period Actual / Estimated Amount
January 2021 to December 2021

Return on Capital Investments, Depreciation and Taxes
For Project: Big Bend Unit 2 Classifier Replacement
(in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	$984,794	$984,794	$984,794	$984,794	$984,794	$984,794	$984,794	$984,794	$984,794	$984,794	$984,794	$984,794	$984,794	
3.	Less: Accumulated Depreciation	(788,166)	(791,202)	(794,238)	(797,274)	(800,310)	(803,346)	(806,382)	(809,418)	(812,454)	(815,490)	(818,526)	(821,562)	(824,598)	
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)	$196,628	$193,592	$190,556	$187,520	$184,484	$181,448	$178,412	$175,376	$172,340	$169,304	$166,268	$163,232	$160,196	
6.	Average Net Investment		195,110	192,074	189,038	186,002	182,966	179,930	176,894	173,858	170,822	167,786	164,750	161,714	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		$990	$975	$960	$944	$929	$913	$898	$883	$867	$852	$836	$821	$10,868
	b. Debt Component Grossed Up For Taxes (C)		267	263	259	254	250	246	242	238	234	230	225	221	2,929
8.	Investment Expenses														
	a. Depreciation (D)		3,036	3,036	3,036	3,036	3,036	3,036	3,036	3,036	3,036	3,036	3,036	3,036	36,432
	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)		4,293	4,274	4,255	4,234	4,215	4,195	4,176	4,157	4,137	4,118	4,097	4,078	50,229
	a. Recoverable Costs Allocated to Energy		4,293	4,274	4,255	4,234	4,215	4,195	4,176	4,157	4,137	4,118	4,097	4,078	50,229
	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)		4,293	4,274	4,255	4,234	4,215	4,195	4,176	4,157	4,137	4,118	4,097	4,078	50,229
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
15	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$4,293	$4,274	$4,255	$4,234	$4,215	$4,195	$4,176	$4,157	$4,137	$4,118	$4,097	$4,078	$50,229

Notes:
(A) Applicable depreciable base for Big Bend; account 312.42
(B) Line 6 x 6.0912% x 1/12. Based on ROE of 9.95% and weighted income tax rate of 25.345% (expansion factor of 1.34315)
(C) Line 6 x 1.6414% x 1/12
(D) Applicable depreciation rate is 3.7%
(E) Line 9a x Line 10
(F) Line 9b x Line 11

20210007-EI Staff Hearing Exhibits 00201
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Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Current Period Actual / Estimated Amount
January 2021 to December 2021

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	$120,737	$120,737	$120,737	$120,737	$120,737	$120,737	$120,737	$120,737	$120,737	$120,737	$120,737	$120,737	$120,737	
3.	Less: Accumulated Depreciation	(62,419)	(62,711)	(63,003)	(63,295)	(63,587)	(63,879)	(64,171)	(64,463)	(64,755)	(65,047)	(65,339)	(65,631)	(65,923)	
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)	$58,318	$58,026	$57,734	$57,442	$57,150	$56,858	$56,566	$56,274	$55,982	$55,690	$55,398	$55,106	$54,814	
6.	Average Net Investment		58,172	57,880	57,588	57,296	57,004	56,712	56,420	56,128	55,836	55,544	55,252	54,960	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		$295	$294	$292	$291	$289	$288	$286	$285	$283	$282	$280	$279	$3,444
	b. Debt Component Grossed Up For Taxes (C)		80	79	79	78	78	78	77	77	76	76	76	75	929
8.	Investment Expenses														
	a. Depreciation (D)		292	292	292	292	292	292	292	292	292	292	292	292	3,504
	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)		667	665	663	661	659	658	655	654	651	650	648	646	7,877
	a. Recoverable Costs Allocated to Energy		667	665	663	661	659	658	655	654	651	650	648	646	7,877
	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)		667	665	663	661	659	658	655	654	651	650	648	646	7,877
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)		$667	$665	$663	$661	$659	$658	$655	$654	$651	$650	$648	$646	$7,877

Notes:
(A) Applicable depreciable base for Big Bend; account 311.40
(B) Line 6 x 6.0912% x 1/12. Based on ROE of 9.95% and weighted income tax rate of 25.345% (expansion factor of 1.34315)
(C) Line 6 x 1.6414% x 1/12
(D) Applicable depreciation rate is 2.9%
(E) Line 9a x Line 10
(F) Line 9b x Line 11

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Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Current Period Actual / Estimated Amount
January 2021 to December 2021

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other - AFUDC (excl from CWIP)		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	$28,490,542	$28,490,542	$28,490,542	$28,490,542	$28,490,542	$28,490,542	$28,490,542	$28,490,542	$28,490,542	$28,490,542	$28,490,542	$28,490,542	$28,490,542	
3.	Less: Accumulated Depreciation	(19,292,974)	(19,371,277)	(19,449,580)	(19,527,883)	(19,606,186)	(19,684,489)	(19,762,792)	(19,841,095)	(19,919,398)	(19,997,701)	(20,076,004)	(20,154,307)	(20,232,610)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	$9,197,568	$9,119,265	$9,040,962	$8,962,659	$8,884,356	$8,806,053	$8,727,750	$8,649,447	$8,571,144	$8,492,841	$8,414,538	$8,336,235	$8,257,932	
6.	Average Net Investment		9,158,417	9,080,114	9,001,811	8,923,508	8,845,205	8,766,902	8,688,599	8,610,296	8,531,993	8,453,690	8,375,387	8,297,084	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		$46,488	$46,091	$45,693	$45,296	$44,898	$44,501	$44,103	$43,706	$43,308	$42,911	$42,513	$42,116	$531,624
	b. Debt Component Grossed Up For Taxes (C)		12,527	12,420	12,313	12,206	12,099	11,992	11,885	11,777	11,670	11,563	11,456	11,349	143,257
8.	Investment Expenses														
	a. Depreciation (D)		78,303	78,303	78,303	78,303	78,303	78,303	78,303	78,303	78,303	78,303	78,303	78,303	939,636
	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)		137,318	136,814	136,309	135,805	135,300	134,796	134,291	133,786	133,281	132,777	132,272	131,768	1,614,517
	a. Recoverable Costs Allocated to Energy		137,318	136,814	136,309	135,805	135,300	134,796	134,291	133,786	133,281	132,777	132,272	131,768	1,614,517
	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)		137,318	136,814	136,309	135,805	135,300	134,796	134,291	133,786	133,281	132,777	132,272	131,768	1,614,517
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)		$137,318	$136,814	$136,309	$135,805	$135,300	$134,796	$134,291	$133,786	$133,281	$132,777	$132,272	$131,768	$1,614,517

Notes:

(A) Applicable depreciable base for Big Bend; accounts 312.46 ($28,341,531), and 315.46 ($7,043).
(B) Line 6 x 6.0912% x 1/12. Based on ROE of 9.95% and weighted income tax rate of 25.345% (expansion factor of 1.34315)
(C) Line 6 x 1.6414% x 1/12
(D) Applicable depreciation rate is 3.3%, and 3.5%
(E) Line 9a x Line 10
(F) Line 9b x Line 11

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Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Current Period Actual / Estimated Amount
January 2021 to December 2021

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	$22,653,929	$22,653,929	$22,653,929	$22,653,929	$22,653,929	$22,653,929	$22,653,929	$22,653,929	$22,653,929	$22,653,929	$22,653,929	$22,653,929	$22,653,929	
3.	Less: Accumulated Depreciation	(10,488,770)	(10,536,417)	(10,584,064)	(10,631,711)	(10,679,358)	(10,727,005)	(10,774,652)	(10,822,299)	(10,869,946)	(10,917,593)	(10,965,240)	(11,012,887)	(11,060,534)	
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)	$12,165,159	$12,117,512	$12,069,865	$12,022,218	$11,974,571	$11,926,924	$11,879,277	$11,831,630	$11,783,983	$11,736,336	$11,688,689	$11,641,042	$11,593,395	
6.	Average Net Investment		12,141,336	12,093,689	12,046,042	11,998,395	11,950,748	11,903,101	11,855,454	11,807,807	11,760,160	11,712,513	11,664,866	11,617,219	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		$61,629	$61,388	$61,146	$60,904	$60,662	$60,420	$60,178	$59,936	$59,695	$59,453	$59,211	$58,969	$723,591
	b. Debt Component Grossed Up For Taxes (C)		16,607	16,542	16,477	16,412	16,347	16,281	16,216	16,151	16,086	16,021	15,956	15,890	194,986
8.	Investment Expenses														
	a. Depreciation (D)		47,647	47,647	47,647	47,647	47,647	47,647	47,647	47,647	47,647	47,647	47,647	47,647	571,764
	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)		125,883	125,577	125,270	124,963	124,656	124,348	124,041	123,734	123,428	123,121	122,814	122,506	1,490,341
	a. Recoverable Costs Allocated to Energy		125,883	125,577	125,270	124,963	124,656	124,348	124,041	123,734	123,428	123,121	122,814	122,506	1,490,341
	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)		125,883	125,577	125,270	124,963	124,656	124,348	124,041	123,734	123,428	123,121	122,814	122,506	1,490,341
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)		$125,883	$125,577	$125,270	$124,963	$124,656	$124,348	$124,041	$123,734	$123,428	$123,121	$122,814	$122,506	$1,490,341

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), 312.42 ($1,637), and 312.40 ($90,088).
(B) Line 6 x 6.0912% x 1/12. Based on ROE of 9.95% and weighted income tax rate of 25.345% (expansion factor of 1.34315)
(C) Line 6 x 1.6414% x 1/12
(D) Applicable depreciation rate is 2.5%, 2.0%, 4.2%, 3.1%, 3.7%, and 3.4%
(E) Line 9a x Line 10
(F) Line 9b x Line 11

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Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Current Period Actual / Estimated Amount
January 2021 to December 2021

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Actual November	Estimate December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	$3,190,852	$3,190,852	$3,190,852	$3,190,852	$3,190,852	$3,190,852	$3,190,852	$3,190,852	$3,190,852	$3,190,852	$3,190,852	$3,190,852	$3,190,852	
3.	Less: Accumulated Depreciation	1,505,355	1,495,171	1,484,987	1,474,803	1,464,619	1,454,435	1,444,251	1,434,067	1,423,883	1,413,699	1,403,515	1,393,331	1,383,147	
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)	$4,696,207	$4,686,023	$4,675,839	$4,665,655	$4,655,471	$4,645,287	$4,635,103	$4,624,919	$4,614,735	$4,604,551	$4,594,367	$4,584,183	$4,573,999	
6.	Average Net Investment		4,691,115	4,680,931	4,670,747	4,660,563	4,650,379	4,640,195	4,630,011	4,619,827	4,609,643	4,599,459	4,589,275	4,579,091	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		$23,812	$23,760	$23,709	$23,657	$23,605	$23,554	$23,502	$23,450	$23,399	$23,347	$23,295	$23,243	$282,333
	b. Debt Component Grossed Up For Taxes (C)		6,417	6,403	6,389	6,375	6,361	6,347	6,333	6,319	6,305	6,291	6,277	6,263	76,080
8.	Investment Expenses														
	a. Depreciation (D)		10,184	10,184	10,184	10,184	10,184	10,184	10,184	10,184	10,184	10,184	10,184	10,184	122,208
	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)		40,413	40,347	40,282	40,216	40,150	40,085	40,019	39,953	39,888	39,822	39,756	39,690	480,621
	a. Recoverable Costs Allocated to Energy		40,413	40,347	40,282	40,216	40,150	40,085	40,019	39,953	39,888	39,822	39,756	39,690	480,621
	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)		40,413	40,347	40,282	40,216	40,150	40,085	40,019	39,953	39,888	39,822	39,756	39,690	480,621
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)		$40,413	$40,347	$40,282	$40,216	$40,150	$40,085	$40,019	$39,953	$39,888	$39,822	$39,756	$39,690	$480,621

Notes:

(A) Applicable depreciable base for Big Bend; accounts 312.41 ($1,675,171), 312.42 ($1,075,718), and 312.43 ($439,963).
(B) Line 6 x 6.0912% x 1/12. Based on ROE of 9.95% and weighted income tax rate of 25.345% (expansion factor of 1.34315)
(C) Line 6 x 1.6414% x 1/12
(D) Applicable depreciation rate is 4.0%, 3.7%, and 3.5%
(E) Line 9a x Line 10
(F) Line 9b x Line 11

20210007-EI Staff Hearing Exhibits 00205

DOCKET NO. 20210007-EI
EXHIBIT NO. MAS-4, FORM 42-8E
DOCUMENT NO. 2, PAGE 11 OF 29
FILED: 10/01/2021

Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Current Period Actual / Estimated Amount
January 2021 to December 2021

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Clearings to Plant		0	0	0	0	0	0	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)	$19,757,750	$19,757,750	$19,757,750	$19,757,750	$19,757,750	$19,757,750	$19,757,750	$19,757,750	$19,757,750	$19,757,750	$19,757,750	$19,757,750	$19,757,750	
3.	Less: Accumulated Depreciation	(7,275,250)	(7,336,122)	(7,396,994)	(7,457,866)	(7,518,738)	(7,579,610)	(7,640,482)	(7,701,354)	(7,762,226)	(7,823,098)	(7,883,970)	(7,944,842)	(8,005,714)	
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)	$12,482,500	$12,421,628	$12,360,756	$12,299,884	$12,239,012	$12,178,140	$12,117,268	$12,056,396	$11,995,524	$11,934,652	$11,873,780	$11,812,908	$11,752,036	
6.	Average Net Investment		12,452,064	12,391,192	12,330,320	12,269,448	12,208,576	12,147,704	12,086,832	12,025,960	11,965,088	11,904,216	11,843,344	11,782,472	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		$63,207	$62,898	$62,589	$62,280	$61,971	$61,662	$61,353	$61,044	$60,735	$60,426	$60,117	$59,808	$738,090
	b. Debt Component Grossed Up For Taxes (C)		17,032	16,949	16,866	16,783	16,699	16,616	16,533	16,450	16,366	16,283	16,200	16,116	198,893
8.	Investment Expenses														
	a. Depreciation (D)		60,872	60,872	60,872	60,872	60,872	60,872	60,872	60,872	60,872	60,872	60,872	60,872	730,464
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		141,111	140,719	140,327	139,935	139,542	139,150	138,758	138,366	137,973	137,581	137,189	136,796	1,667,447
	a. Recoverable Costs Allocated to Energy		141,111	140,719	140,327	139,935	139,542	139,150	138,758	138,366	137,973	137,581	137,189	136,796	1,667,447
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		141,111	140,719	140,327	139,935	139,542	139,150	138,758	138,366	137,973	137,581	137,189	136,796	1,667,447
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$141,111	$140,719	$140,327	$139,935	$139,542	$139,150	$138,758	$138,366	$137,973	$137,581	$137,189	$136,796	$1,667,447

Notes:

(A) Applicable depreciable base for Big Bend; accounts 312.41 ($5,831,465), 312.42 ($5,153,072), 312.43 ($7,875,560), 315.41 ($17,504), 315.44 ($351,594), and 315.43 ($528,554).
(B) Line 6 x 6.0912% x 1/12. Based on ROE of 9.95% and weighted income tax rate of 25.345% (expansion factor of 1.34315)
(C) Line 6 x 1.6414% x 1/12
(D) Applicable depreciation rate is 4.0%, 3.7%, 3.5%, 3.5%, 3.2%, and 3.6%
(E) Line 9a x Line 10
(F) Line 9b x Line 11

20210007-EI Staff Hearing Exhibits 00206
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EXHIBIT NO. MAS-4, FORM 42-8E
DOCUMENT NO. 2, PAGE 12 OF 29
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Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Current Period Actual / Estimated Amount
January 2021 to December 2021

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	$1,561,473	$1,561,473	$1,561,473	$1,561,473	$1,561,473	$1,561,473	$1,561,473	$1,561,473	$1,561,473	$1,561,473	$1,561,473	$1,561,473	$1,561,473	
3.	Less: Accumulated Depreciation	(895,674)	(900,098)	(904,522)	(908,946)	(913,370)	(917,794)	(922,218)	(926,642)	(931,066)	(935,490)	(939,914)	(944,338)	(948,762)	
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)	$665,799	$661,375	$656,951	$652,527	$648,103	$643,679	$639,255	$634,831	$630,407	$625,983	$621,559	$617,135	$612,711	
6.	Average Net Investment		663,587	659,163	654,739	650,315	645,891	641,467	637,043	632,619	628,195	623,771	619,347	614,923	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		$3,368	$3,346	$3,323	$3,301	$3,279	$3,256	$3,234	$3,211	$3,189	$3,166	$3,144	$3,121	$38,938
	b. Debt Component Grossed Up For Taxes (C)		908	902	896	890	883	877	871	865	859	853	847	841	10,492
8.	Investment Expenses														
	a. Depreciation (D)		4,424	4,424	4,424	4,424	4,424	4,424	4,424	4,424	4,424	4,424	4,424	4,424	53,088
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		8,700	8,672	8,643	8,615	8,586	8,557	8,529	8,500	8,472	8,443	8,415	8,386	102,518
	a. Recoverable Costs Allocated to Energy		8,700	8,672	8,643	8,615	8,586	8,557	8,529	8,500	8,472	8,443	8,415	8,386	102,518
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		8,700	8,672	8,643	8,615	8,586	8,557	8,529	8,500	8,472	8,443	8,415	8,386	102,518
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$8,700	$8,672	$8,643	$8,615	$8,586	$8,557	$8,529	$8,500	$8,472	$8,443	$8,415	$8,386	$102,518

Notes:
(A) Applicable depreciable base for Polk; account 342.81
(B) Line 6 x 6.0912% x 1/12. Based on ROE of 9.95% and weighted income tax rate of 25.345% (expansion factor of 1.34315)
(C) Line 6 x 1.6414% x 1/12
(D) Applicable depreciation rate is 3.4%
(E) Line 9a x Line 10
(F) Line 9b x Line 11

20210007-EI Staff Hearing Exhibits 00207
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EXHIBIT NO. MAS-4, FORM 42-8E
DOCUMENT NO. 2, PAGE 13 OF 29
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Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Current Period Actual / Estimated Amount
January 2021 to December 2021

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	$2,558,730	$2,558,730	$2,558,730	$2,558,730	$2,558,730	$2,558,730	$2,558,730	$2,558,730	$2,558,730	$2,558,730	$2,558,730	$2,558,730	$2,558,730	
3.	Less: Accumulated Depreciation	(1,139,726)	(1,146,123)	(1,152,520)	(1,158,917)	(1,165,314)	(1,171,711)	(1,178,108)	(1,184,505)	(1,190,902)	(1,197,299)	(1,203,696)	(1,210,093)	(1,216,490)	
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)	$1,419,004	$1,412,607	$1,406,210	$1,399,813	$1,393,416	$1,387,019	$1,380,622	$1,374,225	$1,367,828	$1,361,431	$1,355,034	$1,348,637	$1,342,240	
6.	Average Net Investment		1,415,806	1,409,409	1,403,012	1,396,615	1,390,218	1,383,821	1,377,424	1,371,027	1,364,630	1,358,233	1,351,836	1,345,439	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		$7,187	$7,154	$7,122	$7,089	$7,057	$7,024	$6,992	$6,959	$6,927	$6,894	$6,862	$6,829	$84,096
	b. Debt Component Grossed Up For Taxes (C)		1,937	1,928	1,919	1,910	1,902	1,893	1,884	1,875	1,867	1,858	1,849	1,840	22,662
8.	Investment Expenses														
	a. Depreciation (D)		6,397	6,397	6,397	6,397	6,397	6,397	6,397	6,397	6,397	6,397	6,397	6,397	76,764
	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)		15,521	15,479	15,438	15,396	15,356	15,314	15,273	15,231	15,191	15,149	15,108	15,066	183,522
	a. Recoverable Costs Allocated to Energy		15,521	15,479	15,438	15,396	15,356	15,314	15,273	15,231	15,191	15,149	15,108	15,066	183,522
	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)		15,521	15,479	15,438	15,396	15,356	15,314	15,273	15,231	15,191	15,149	15,108	15,066	183,522
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)		$15,521	$15,479	$15,438	$15,396	$15,356	$15,314	$15,273	$15,231	$15,191	$15,149	$15,108	$15,066	$183,522

Notes:
(A) Applicable depreciable base for Big Bend; account 312.44
(B) Line 6 x 6.0912% x 1/12. Based on ROE of 9.95% and weighted income tax rate of 25.345% (expansion factor of 1.34315)
(C) Line 6 x 1.6414% x 1/12
(D) Applicable depreciation rate is 3.0%
(E) Line 9a x Line 10
(F) Line 9b x Line 11

20210007-EI Staff Hearing Exhibits 00208
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DOCUMENT NO. 2, PAGE 14 OF 29
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Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Current Period Actual / Estimated Amount
January 2021 to December 2021

Return on Capital Investments, Depreciation and Taxes
For Project: Big Bend Unit 1 Pre-SCR
(in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	$1,649,121	$1,649,121	$1,649,121	$1,649,121	$1,649,121	$1,649,121	$1,649,121	$1,649,121	$1,649,121	$1,649,121	$1,649,121	$1,649,121	$1,649,121	
3.	Less: Accumulated Depreciation	(863,521)	(869,018)	(874,515)	(880,012)	(885,509)	(891,006)	(896,503)	(902,000)	(907,497)	(912,994)	(918,491)	(923,988)	(929,485)	
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)	$785,600	$780,103	$774,606	$769,109	$763,612	$758,115	$752,618	$747,121	$741,624	$736,127	$730,630	$725,133	$719,636	
6.	Average Net Investment		782,852	777,355	771,858	766,361	760,864	755,367	749,870	744,373	738,876	733,379	727,882	722,385	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		$3,974	$3,946	$3,918	$3,890	$3,862	$3,834	$3,806	$3,778	$3,751	$3,723	$3,695	$3,667	$45,844
	b. Debt Component Grossed Up For Taxes (C)		1,071	1,063	1,056	1,048	1,041	1,033	1,026	1,018	1,011	1,003	996	988	12,354
8.	Investment Expenses														
	a. Depreciation (D)		5,497	5,497	5,497	5,497	5,497	5,497	5,497	5,497	5,497	5,497	5,497	5,497	65,964
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		10,542	10,506	10,471	10,435	10,400	10,364	10,329	10,293	10,259	10,223	10,188	10,152	124,162
	a. Recoverable Costs Allocated to Energy		10,542	10,506	10,471	10,435	10,400	10,364	10,329	10,293	10,259	10,223	10,188	10,152	124,162
	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)		10,542	10,506	10,471	10,435	10,400	10,364	10,329	10,293	10,259	10,223	10,188	10,152	124,162
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)		$10,542	$10,506	$10,471	$10,435	$10,400	$10,364	$10,329	$10,293	$10,259	$10,223	$10,188	$10,152	$124,162

Notes:
(A) Applicable depreciable base for Big Bend; account 312.41
(B) Line 6 x 6.0912% x 1/12. Based on ROE of 9.95% and weighted income tax rate of 25.345% (expansion factor of 1.34315)
(C) Line 6 x 1.6414% x 1/12
(D) Applicable depreciation rate is 4.0%
(E) Line 9a x Line 10
(F) Line 9b x Line 11

20210007-EI Staff Hearing Exhibits 00209
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DOCUMENT NO. 2, PAGE 15 OF 29
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Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Current Period Actual / Estimated Amount
January 2021 to December 2021

Return on Capital Investments, Depreciation and Taxes
For Project: Big Bend Unit 2 Pre-SCR
(in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	$1,581,887	$1,581,887	$1,581,887	$1,581,887	$1,581,887	$1,581,887	$1,581,887	$1,581,887	$1,581,887	$1,581,887	$1,581,887	$1,581,887	$1,581,887	
3.	Less: Accumulated Depreciation	(769,892)	(774,769)	(779,646)	(784,523)	(789,400)	(794,277)	(799,154)	(804,031)	(808,908)	(813,785)	(818,662)	(823,539)	(828,416)	
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)	$811,995	$807,118	$802,241	$797,364	$792,487	$787,610	$782,733	$777,856	$772,979	$768,102	$763,225	$758,348	$753,471	
6.	Average Net Investment		809,557	804,680	799,803	794,926	790,049	785,172	780,295	775,418	770,541	765,664	760,787	755,910	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		$4,109	$4,085	$4,060	$4,035	$4,010	$3,986	$3,961	$3,936	$3,911	$3,887	$3,862	$3,837	$47,679
	b. Debt Component Grossed Up For Taxes (C)		1,107	1,101	1,094	1,087	1,081	1,074	1,067	1,061	1,054	1,047	1,041	1,034	12,848
8.	Investment Expenses														
	a. Depreciation (D)		4,877	4,877	4,877	4,877	4,877	4,877	4,877	4,877	4,877	4,877	4,877	4,877	58,524
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		10,093	10,063	10,031	9,999	9,968	9,937	9,905	9,874	9,842	9,811	9,780	9,748	119,051
	a. Recoverable Costs Allocated to Energy		10,093	10,063	10,031	9,999	9,968	9,937	9,905	9,874	9,842	9,811	9,780	9,748	119,051
	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)		10,093	10,063	10,031	9,999	9,968	9,937	9,905	9,874	9,842	9,811	9,780	9,748	119,051
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)		$10,093	$10,063	$10,031	$9,999	$9,968	$9,937	$9,905	$9,874	$9,842	$9,811	$9,780	$9,748	$119,051

Notes:
(A) Applicable depreciable base for Big Bend; account 312.42
(B) Line 6 x 6.0912% x 1/12. Based on ROE of 9.95% and weighted income tax rate of 25.345% (expansion factor of 1.34315)
(C) Line 6 x 1.6414% x 1/12
(D) Applicable depreciation rate is 3.7%
(E) Line 9a x Line 10
(F) Line 9b x Line 11

20210007-EI Staff Hearing Exhibits 00210
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Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Current Period Actual / Estimated Amount
January 2021 to December 2021

Return on Capital Investments, Depreciation and Taxes
For Project: Big Bend Unit 3 Pre-SCR
(in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	$2,706,507	$2,706,507	$2,706,507	$2,706,507	$2,706,507	$2,706,507	$2,706,507	$2,706,507	$2,706,507	$2,706,507	$2,706,507	$2,706,507	$2,706,507	
3.	Less: Accumulated Depreciation	(1,118,510)	(1,126,463)	(1,134,416)	(1,142,369)	(1,150,322)	(1,158,275)	(1,166,228)	(1,174,181)	(1,182,134)	(1,190,087)	(1,198,040)	(1,205,993)	(1,213,946)	
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)	$1,587,997	$1,580,044	$1,572,091	$1,564,138	$1,556,185	$1,548,232	$1,540,279	$1,532,326	$1,524,373	$1,516,420	$1,508,467	$1,500,514	$1,492,561	
6.	Average Net Investment		1,584,021	1,576,068	1,568,115	1,560,162	1,552,209	1,544,256	1,536,303	1,528,350	1,520,397	1,512,444	1,504,491	1,496,538	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		$8,040	$8,000	$7,960	$7,919	$7,879	$7,839	$7,798	$7,758	$7,718	$7,677	$7,637	$7,596	$93,821
	b. Debt Component Grossed Up For Taxes (C)		2,167	2,156	2,145	2,134	2,123	2,112	2,101	2,091	2,080	2,069	2,058	2,047	25,283
8.	Investment Expenses														
	a. Depreciation (D)		7,953	7,953	7,953	7,953	7,953	7,953	7,953	7,953	7,953	7,953	7,953	7,953	95,436
	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)		18,160	18,109	18,058	18,006	17,955	17,904	17,852	17,802	17,751	17,699	17,648	17,596	214,540
	a. Recoverable Costs Allocated to Energy		18,160	18,109	18,058	18,006	17,955	17,904	17,852	17,802	17,751	17,699	17,648	17,596	214,540
	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)		18,160	18,109	18,058	18,006	17,955	17,904	17,852	17,802	17,751	17,699	17,648	17,596	214,540
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)		$18,160	$18,109	$18,058	$18,006	$17,955	$17,904	$17,852	$17,802	$17,751	$17,699	$17,648	$17,596	$214,540

Notes:
(A) Applicable depreciable base for Big Bend; accounts 312.43 ($1,995,677) and 315.43 ($710,830).
(B) Line 6 x 6.0912% x 1/12. Based on ROE of 9.95% and weighted income tax rate of 25.345% (expansion factor of 1.34315)
(C) Line 6 x 1.6414% x 1/12
(D) Applicable depreciation rate is 3.5% and 3.6%
(E) Line 9a x Line 10
(F) Line 9b x Line 11

20210007-EI Staff Hearing Exhibits 00211
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Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Current Period Actual / Estimated Amount
January 2021 to December 2021

Return on Capital Investments, Depreciation and Taxes
For Project: Big Bend Unit 1 SCR
(in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
3.	Less: Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	
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 311.51 ($).
(B) Line 6 x 6.0912% x 1/12. Based on ROE of 9.95% and weighted income tax rate of 25.345% (expansion factor of 1.34315)
(C) Line 6 x 1.6414% x 1/12
(D) Applicable depreciation rate is
(E) Line 9a x Line 10
(F) Line 9b x Line 11

20210007-EI Staff Hearing Exhibits 00212
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Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Current Period Actual / Estimated Amount
January 2021 to December 2021

Return on Capital Investments, Depreciation and Taxes
For Project: Big Bend Unit 2 SCR
(in Dollars)

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

Notes:
(A) Applicable depreciable base for Big Bend; account 311.52 ($25,208,869), 312.52 ($54,456,221), 315.52 ($15,914,427), and 316.52 ($958,616).
(B) Line 6 x 6.0912% x 1/12. Based on ROE of 9.95% and weighted income tax rate of 25.345% (expansion factor of 1.34315)
(C) Line 6 x 1.6414% x 1/12
(D) Applicable depreciation rates are 3.5%, 4.0%, 4.1% and 3.7%.
(E) Line 9a x Line 10
(F) Line 9b x Line 11

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Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Current Period Actual / Estimated Amount
January 2021 to December 2021

Return on Capital Investments, Depreciation and Taxes
For Project: Big Bend Unit 3 SCR
(in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
3.	Less: Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	
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 311.53 ($).
(B) Line 6 x 6.0912% x 1/12. Based on ROE of 9.95% and weighted income tax rate of 25.345% (expansion factor of 1.34315)
(C) Line 6 x 1.6414% x 1/12
(D) Applicable depreciation rate is
(E) Line 9a x Line 10
(F) Line 9b x Line 11

20210007-EI Staff Hearing Exhibits 00214
DOCKET NO. 20210007-EI
EXHIBIT NO. MAS-4, FORM 42-8E
DOCUMENT NO. 2, PAGE 20 OF 29
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Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Current Period Actual / Estimated Amount
January 2021 to December 2021

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		$0	$0	$0	$1,428	$4,801	$6,274	$14,610	$19,438	$311,569	$261,768	$102,049	$52,035	$773,972
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	773,972	773,972
	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)	$66,814,861	$66,814,861	$66,814,861	$66,814,861	$66,814,861	$66,814,861	$66,814,861	$66,814,861	$66,814,861	$66,814,861	$66,814,861	$66,814,861	$67,588,833	
3.	Less: Accumulated Depreciation	(29,385,303)	(29,577,771)	(29,770,239)	(29,962,707)	(30,155,175)	(30,347,643)	(30,540,111)	(30,732,579)	(30,925,047)	(31,117,515)	(31,309,983)	(31,502,451)	(31,694,919)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	1,428	6,229	12,503	27,113	46,551	358,120	619,888	721,937	0	
5.	Net Investment (Lines 2 + 3 + 4)	$37,429,558	$37,237,090	$37,044,622	$36,852,154	$36,661,114	$36,473,447	$36,287,253	$36,109,395	$35,936,365	$36,055,466	$36,124,766	$36,034,347	$35,893,914	
6.	Average Net Investment		37,333,324	37,140,856	36,948,388	36,756,634	36,567,280	36,380,350	36,198,324	36,022,880	35,995,915	36,090,116	36,079,556	35,964,130	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		$189,504	$188,527	$187,550	$186,577	$185,616	$184,667	$183,743	$182,852	$182,715	$183,193	$183,140	$182,554	$2,220,638
	b. Debt Component Grossed Up For Taxes (C)		51,066	50,803	50,539	50,277	50,018	49,762	49,513	49,273	49,236	49,365	49,351	49,193	598,396
8.	Investment Expenses														
	a. Depreciation (D)		192,468	192,468	192,468	192,468	192,468	192,468	192,468	192,468	192,468	192,468	192,468	192,468	2,309,616
	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)		433,038	431,798	430,557	429,322	428,102	426,897	425,724	424,593	424,419	425,026	424,959	424,215	5,128,650
	a. Recoverable Costs Allocated to Energy		433,038	431,798	430,557	429,322	428,102	426,897	425,724	424,593	424,419	425,026	424,959	424,215	5,128,650
	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)		433,038	431,798	430,557	429,322	428,102	426,897	425,724	424,593	424,419	425,026	424,959	424,215	5,128,650
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)		$433,038	$431,798	$430,557	$429,322	$428,102	$426,897	$425,724	$424,593	$424,419	$425,026	$424,959	$424,215	$5,128,650

Notes:

(A) Applicable depreciable base for Big Bend; accounts 311.54 ($16,857,250), 312.54 ($38,069,546), 315.54 ($10,642,027), 316.54 ($687,934), 315.40 ($558,103), and 312.44 ($773,972).
(B) Line 6 x 6.0912% x 1/12. Based on ROE of 9.95% and weighted income tax rate of 25.345% (expansion factor of 1.34315)
(C) Line 6 x 1.6414% x 1/12
(D) Applicable depreciation rate is 2.4%, 3.8%, 3.9%, 3.3%, 3.7%, and 3.0%
(E) Line 9a x Line 10
(F) Line 9b x Line 11

20210007-EI Staff Hearing Exhibits 00215
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Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Current Period Actual / Estimated Amount
January 2021 to December 2021

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	$24,467,806	$24,467,806	$24,467,806	$24,467,806	$24,467,806	$24,467,806	$24,467,806	$24,467,806	$24,467,806	$24,467,806	$24,467,806	$24,467,806	$24,467,806	
3.	Less: Accumulated Depreciation	(6,453,865)	(6,505,447)	(6,557,029)	(6,608,611)	(6,660,193)	(6,711,775)	(6,763,357)	(6,814,939)	(6,866,521)	(6,918,103)	(6,969,685)	(7,021,267)	(7,072,849)	
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)	$18,013,941	$17,962,359	$17,910,777	$17,859,195	$17,807,613	$17,756,031	$17,704,449	$17,652,867	$17,601,285	$17,549,703	$17,498,121	$17,446,539	$17,394,957	
6.	Average Net Investment		17,988,150	17,936,568	17,884,986	17,833,404	17,781,822	17,730,240	17,678,658	17,627,076	17,575,494	17,523,912	17,472,330	17,420,748	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		$91,308	$91,046	$90,784	$90,522	$90,261	$89,999	$89,737	$89,475	$89,213	$88,951	$88,690	$88,428	$1,078,414
	b. Debt Component Grossed Up For Taxes (C)		24,605	24,534	24,464	24,393	24,323	24,252	24,181	24,111	24,040	23,970	23,899	23,829	290,601
8.	Investment Expenses														
	a. Depreciation (D)		51,582	51,582	51,582	51,582	51,582	51,582	51,582	51,582	51,582	51,582	51,582	51,582	618,984
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		167,495	167,162	166,830	166,497	166,166	165,833	165,500	165,168	164,835	164,503	164,171	163,839	1,987,999
	a. Recoverable Costs Allocated to Energy		167,495	167,162	166,830	166,497	166,166	165,833	165,500	165,168	164,835	164,503	164,171	163,839	1,987,999
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		167,495	167,162	166,830	166,497	166,166	165,833	165,500	165,168	164,835	164,503	164,171	163,839	1,987,999
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$167,495	$167,162	$166,830	$166,497	$166,166	$165,833	$165,500	$165,168	$164,835	$164,503	$164,171	$163,839	$1,987,999

Notes:

(A) Applicable depreciable base for Big Bend; accounts 312.45 ($23,011,597) and 312.44 ($1,456,209).
(B) Line 6 x 6.0912% x 1/12. Based on ROE of 9.95% and weighted income tax rate of 25.345% (expansion factor of 1.34315)
(C) Line 6 x 1.6414% x 1/12
(D) Applicable depreciation rate is 2.5% and 3.0%
(E) Line 9a x Line 10
(F) Line 9b x Line 11

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Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Current Period Actual / Estimated Amount
January 2021 to December 2021

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Clearings to Plant		0	0	0	0	0	0	13,614	0	0	0	0	0	13,614
	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)	$8,621,413	$8,621,413	$8,621,413	$8,621,413	$8,621,413	$8,621,413	$8,621,413	$8,635,028	$8,635,028	$8,635,028	$8,635,028	$8,635,028	$8,635,028	
3.	Less: Accumulated Depreciation	(1,955,259)	(1,977,555)	(1,999,851)	(2,022,147)	(2,044,443)	(2,066,739)	(2,089,035)	(2,111,331)	(2,133,666)	(2,156,001)	(2,178,336)	(2,200,671)	(2,223,006)	
4.	CWIP - Non-Interest Bearing	13,614	13,614	13,614	13,614	13,614	13,614	13,614	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	$6,679,769	$6,657,473	$6,635,177	$6,612,881	$6,590,585	$6,568,289	$6,545,993	$6,523,697	$6,501,362	$6,479,027	$6,456,692	$6,434,357	$6,412,022	
6.	Average Net Investment		6,668,621	6,646,325	6,624,029	6,601,733	6,579,437	6,557,141	6,534,845	6,512,529	6,490,194	6,467,859	6,445,524	6,423,189	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		$33,850	$33,737	$33,624	$33,510	$33,397	$33,284	$33,171	$33,058	$32,944	$32,831	$32,717	$32,604	$398,727
	b. Debt Component Grossed Up For Taxes (C)		9,122	9,091	9,061	9,030	9,000	8,969	8,939	8,908	8,878	8,847	8,816	8,786	107,447
8.	Investment Expenses														
	a. Depreciation (D)		22,296	22,296	22,296	22,296	22,296	22,296	22,296	22,335	22,335	22,335	22,335	22,335	267,747
	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)		65,268	65,124	64,981	64,836	64,693	64,549	64,406	64,301	64,157	64,013	63,868	63,725	773,921
	a. Recoverable Costs Allocated to Energy		65,268	65,124	64,981	64,836	64,693	64,549	64,406	64,301	64,157	64,013	63,868	63,725	773,921
	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)		65,268	65,124	64,981	64,836	64,693	64,549	64,406	64,301	64,157	64,013	63,868	63,725	773,921
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)		$65,268	$65,124	$64,981	$64,836	$64,693	$64,549	$64,406	$64,301	$64,157	$64,013	$63,868	$63,725	$773,921

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), 315.41 ($138,853), 315.42 ($138,853), 312.45 ($2,053,017), 312.46 ($1,242,315), 315.44 ($16,035), 315.45 ($40,217), 315.46 ($50,784), 311.40 ($13,216), 345.81 ($2,232), 312.54 ($210,295), 312.40 ($13,614), and 395.00 ($35,018).
(B) Line 6 x 6.0912% x 1/12. Based on ROE of 9.95% and weighted income tax rate of 25.345% (expansion factor of 1.34315)
(C) Line 6 x 1.6414% x 1/12
(D) Applicable depreciation rate is 3.0%, 2.2%, 3.7%, 3.5%, 3.3%, 2.5%, 3.3%, 3.2%, 3.1%, 3.5%, 2.9%, 3.3%, 3.8%, 3.4%, and 14.3%
(E) Line 9a x Line 10
(F) Line 9b x Line 11

20210007-EI Staff Hearing Exhibits 00217
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DOCUMENT NO. 2, PAGE 23 OF 29
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Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Current Period Actual / Estimated Amount
January 2021 to December 2021

For Project: SO_2 Emissions Allowances
(in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
	a. Purchases/Transfers		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Sales/Transfers		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Auction Proceeds/Other		0	0	0	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	(34,249)	(34,238)	(34,238)	(34,238)	(34,225)	(34,225)	(34,225)	(34,213)	(34,213)	(34,213)	(34,201)	(34,201)	(34,201)	
3.	Total Working Capital Balance	($34,249)	($34,238)	($34,238)	($34,238)	($34,225)	($34,225)	($34,225)	($34,213)	($34,213)	($34,213)	($34,201)	($34,201)	($34,201)	
4.	Average Net Working Capital Balance		($34,244)	($34,238)	($34,238)	($34,232)	($34,225)	($34,225)	($34,219)	($34,213)	($34,213)	($34,207)	($34,201)	($34,201)	
5.	Return on Average Net Working Capital Balance														
	a. Equity Component Grossed Up For Taxes (A)		($174)	($174)	($174)	($174)	($174)	($174)	($174)	($174)	($174)	($174)	($174)	($174)	(2,088)
	b. Debt Component Grossed Up For Taxes (B)		(47)	(47)	(47)	(47)	(47)	(47)	(47)	(47)	(47)	(47)	(47)	(47)	(564)
6.	Total Return Component		(221)	(221)	(221)	(221)	(221)	(221)	(221)	(221)	(221)	(221)	(221)	(221)	(2,652)
7.	Expenses:		1	2	3	4	5	6	7	8	9	10	11	12	
	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		(6)	11	9	(11)	5	14	(5)	7	7	(5)	7	7	41
8.	Net Expenses (D)		(6)	11	9	(11)	5	14	(5)	7	7	(5)	7	7	41
9.	Total System Recoverable Expenses (Lines 6 + 8)		(227)	(210)	(212)	(232)	(216)	(207)	(226)	(214)	(214)	(226)	(214)	(214)	(2,611)
	a. Recoverable Costs Allocated to Energy		(227)	(210)	(212)	(232)	(216)	(207)	(226)	(214)	(214)	(226)	(214)	(214)	(2,611)
	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)		(227)	(210)	(212)	(232)	(216)	(207)	(226)	(214)	(214)	(226)	(214)	(214)	(2,612)
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)		($227)	($210)	($212)	($232)	($216)	($207)	($226)	($214)	($214)	($226)	($214)	($214)	($2,612)

Notes:
(A) Line 6 x 6.0912% x 1/12. Based on ROE of 9.95% and weighted income tax rate of 25.345% (expansion factor of 1.34315)
(B) Line 6 x 1.6414% x 1/12
(C) Line 6 is reported on Schedule 7E.
(D) Line 8 is reported on Schedule 5E.
(E) Line 9a x Line 10
(F) Line 9b x Line 11

20210007-EI Staff Hearing Exhibits 00218
DOCKET NO. 20210007-EI
EXHIBIT NO. MAS-4, FORM 42-8E
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Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Current Period Actual / Estimated Amount
January 2021 to December 2021

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other - AFUDC (excl from CWIP)		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	$21,467,359	$21,467,359	$21,467,359	$21,467,359	$21,467,359	$21,467,359	$21,467,359	$21,467,359	$21,467,359	$21,467,359	$21,467,359	$21,467,359	$21,467,359	
3.	Less: Accumulated Depreciation	(3,777,423)	(3,829,302)	(3,881,181)	(3,933,060)	(3,984,939)	(4,036,818)	(4,088,697)	(4,140,576)	(4,192,455)	(4,244,334)	(4,296,213)	(4,348,092)	(4,399,971)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	$17,689,936	$17,638,057	$17,586,178	$17,534,299	$17,482,420	$17,430,541	$17,378,662	$17,326,783	$17,274,904	$17,223,025	$17,171,146	$17,119,267	$17,067,388	
6.	Average Net Investment		17,663,997	17,612,118	17,560,239	17,508,360	17,456,481	17,404,602	17,352,723	17,300,844	17,248,965	17,197,086	17,145,207	17,093,328	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		$89,662	$89,399	$89,136	$88,872	$88,609	$88,346	$88,082	$87,819	$87,556	$87,292	$87,029	$86,766	$1,058,568
	b. Debt Component Grossed Up For Taxes (C)		24,161	24,090	24,019	23,949	23,878	23,807	23,736	23,665	23,594	23,523	23,452	23,381	285,255
8.	Investment Expenses														
	a. Depreciation (D)		51,879	51,879	51,879	51,879	51,879	51,879	51,879	51,879	51,879	51,879	51,879	51,879	622,548
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		165,702	165,368	165,034	164,700	164,366	164,032	163,697	163,363	163,029	162,694	162,360	162,026	1,966,371
	a. Recoverable Costs Allocated to Energy		165,702	165,368	165,034	164,700	164,366	164,032	163,697	163,363	163,029	162,694	162,360	162,026	1,966,371
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		165,702	165,368	165,034	164,700	164,366	164,032	163,697	163,363	163,029	162,694	162,360	162,026	1,966,371
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$165,702	$165,368	$165,034	$164,700	$164,366	$164,032	$163,697	$163,363	$163,029	$162,694	$162,360	$162,026	$1,966,371

Notes:
(A) Applicable depreciable base for Big Bend; accounts 311.40
(B) Line 6 x 6.0912% x 1/12. Based on ROE of 9.95% and weighted income tax rate of 25.345% (expansion factor of 1.34315)
(C) Line 6 x 1.6414% x 1/12
(D) Applicable depreciation rate is 2.9%
(E) Line 9a x Line 10
(F) Line 9b x Line 11

20210007-EI Staff Hearing Exhibits 00219
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Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Current Period Actual / Estimated Amount
January 2021 to December 2021

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		$797,231	$159,684	$213,313	$1,975	$30,092	$21,491	$93,819	$0	$0	$0	$0	$0	$1,317,604
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	2,178,467	0	794,761	2,973,228
	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)	$930,303	$930,303	$930,303	$930,303	$930,303	$930,303	$930,303	$930,303	$930,303	$930,303	$3,108,770	$3,108,770	$3,903,531	
3.	Less: Accumulated Depreciation	(77,769)	(80,073)	(82,377)	(84,681)	(86,985)	(89,289)	(91,593)	(93,897)	(96,201)	(98,505)	(100,809)	(109,285)	(117,761)	
4.	CWIP - Non-Interest Bearing	1,655,624	2,452,855	2,612,539	2,825,852	2,827,827	2,857,919	2,879,409	2,973,228	2,973,228	2,973,228	794,761	794,761	0	
5.	Net Investment (Lines 2 + 3 + 4)	$2,508,158	$3,303,085	$3,460,465	$3,671,474	$3,671,145	$3,698,933	$3,718,119	$3,809,634	$3,807,330	$3,805,026	$3,802,722	$3,794,246	$3,785,770	
6.	Average Net Investment		2,905,622	3,381,775	3,565,970	3,671,309	3,685,039	3,708,526	3,763,877	3,808,482	3,806,178	3,803,874	3,798,484	3,790,008	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		$14,749	$17,166	$18,101	$18,636	$18,705	$18,824	$19,105	$19,332	$19,320	$19,308	$19,281	$19,238	$221,765
	b. Debt Component Grossed Up For Taxes (C)		3,974	4,626	4,878	5,022	5,041	5,073	5,148	5,209	5,206	5,203	5,196	5,184	59,760
8.	Investment Expenses														
	a. Depreciation (D)		2,304	2,304	2,304	2,304	2,304	2,304	2,304	2,304	2,304	2,304	8,476	8,476	39,992
	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)		21,027	24,096	25,283	25,962	26,050	26,201	26,557	26,845	26,830	26,815	32,953	32,898	321,517
	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		21,027	24,096	25,283	25,962	26,050	26,201	26,557	26,845	26,830	26,815	32,953	32,898	321,517
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)		21,027	24,096	25,283	25,962	26,050	26,201	26,557	26,845	26,830	26,815	32,953	32,898	321,517
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$21,027	$24,096	$25,283	$25,962	$26,050	$26,201	$26,557	$26,845	$26,830	$26,815	$32,953	$32,898	$321,517

Notes:

(A) Applicable depreciable base for Big Bend; accounts 311.40 ($261,568), 312.44 ($668,735) and 312.40 ($2,973,228).
(B) Line 6 x 6.0912% x 1/12. Based on ROE of 9.95% and weighted income tax rate of 25.345% (expansion factor of 1.34315)
(C) Line 6 x 1.6414% x 1/12
(D) Applicable depreciation rate is 2.9%, 3.0% and 3.4%
(E) Line 9a x Line 10
(F) Line 9b x Line 11

20210007-EI Staff Hearing Exhibits 00220
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Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Current Period Actual / Estimated Amount
January 2021 to December 2021

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		$14,692	$36,627	$4,051	$4,190	$7,631	$7,380	$258,399	$264,350	$255,950	$0	$0	($0)	$853,269
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	2,009,031	0	(0)	2,009,031
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other - AFUDC (excl from CWIP)		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$2,009,031	$2,009,031	$2,009,031	
3.	Less: Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	(5,023)	(10,046)	
4.	CWIP - Non-Interest Bearing	1,155,762	1,170,454	1,207,080	1,211,131	1,215,321	1,222,952	1,230,332	1,488,731	1,753,081	2,009,031	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	$1,155,762	$1,170,454	$1,207,080	$1,211,131	$1,215,321	$1,222,952	$1,230,332	$1,488,731	$1,753,081	$2,009,031	$2,009,031	$2,004,008	$1,998,985	
6.	Average Net Investment		1,163,108	1,188,767	1,209,106	1,213,226	1,219,137	1,226,642	1,359,532	1,620,906	1,881,056	2,009,031	2,006,520	2,001,497	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		$5,904	$6,034	$6,137	$6,158	$6,188	$6,226	$6,901	$8,228	$9,548	$10,198	$10,185	$10,160	$91,867
	b. Debt Component Grossed Up For Taxes (C)		1,591	1,626	1,654	1,659	1,668	1,678	1,860	2,217	2,573	2,748	2,745	2,738	24,757
8.	Investment Expenses														
	a. Depreciation (D)		0	0	0	0	0	0	0	0	0	0	5,023	5,023	10,046
	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)		7,495	7,660	7,791	7,817	7,856	7,904	8,761	10,445	12,121	12,946	17,953	17,921	126,670
	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		7,495	7,660	7,791	7,817	7,856	7,904	8,761	10,445	12,121	12,946	17,953	17,921	126,670
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)		7,495	7,660	7,791	7,817	7,856	7,904	8,761	10,445	12,121	12,946	17,953	17,921	126,670
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$7,495	$7,660	$7,791	$7,817	$7,856	$7,904	$8,761	$10,445	$12,121	$12,946	$17,953	$17,921	$126,670

Notes:

(A) Applicable depreciable base for Big Bend; accounts 312.44.
(B) Line 6 x 6.0912% x 1/12. Based on ROE of 9.95% and weighted income tax rate of 25.345% (expansion factor of 1.34315)
(C) Line 6 x 1.6414% x 1/12
(D) Applicable depreciation rate 3.0%.
(E) Line 9a x Line 10
(F) Line 9b x Line 11

20210007-EI Staff Hearing Exhibits 00221
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Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Current Period Actual / Estimated Amount
January 2021 to December 2021

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		$136,645	$141,845	$267,978	$8,948	$417,361	$607,383	$1,185,199	$660,199	$1,105,199	$3,107,983	$1,590,199	$1,480,199	$10,709,141
	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)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
3.	Less: Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	
4.	CWIP - Non-Interest Bearing	2,522,506	2,659,151	2,800,997	3,068,975	3,077,923	3,495,285	4,102,668	5,287,867	5,948,066	7,053,265	10,161,248	11,751,447	13,231,646	
5.	Net Investment (Lines 2 + 3 + 4)	$2,522,506	$2,659,151	$2,800,997	$3,068,975	$3,077,923	$3,495,285	$4,102,668	$5,287,867	$5,948,066	$7,053,265	$10,161,248	$11,751,447	$13,231,646	
6.	Average Net Investment		2,590,828	2,730,074	2,934,986	3,073,449	3,286,604	3,798,976	4,695,267	5,617,966	6,500,666	8,607,257	10,956,347	12,491,547	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		$13,151	$13,858	$14,898	$15,601	$16,683	$19,284	$23,833	$28,517	$32,997	$43,690	$55,614	$63,407	$341,533
	b. Debt Component Grossed Up For Taxes (C)		3,544	3,734	4,015	4,204	4,496	5,196	6,422	7,684	8,892	11,773	14,986	17,086	92,032
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)		16,695	17,592	18,913	19,805	21,179	24,480	30,255	36,201	41,889	55,463	70,600	80,493	433,565
	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		16,695	17,592	18,913	19,805	21,179	24,480	30,255	36,201	41,889	55,463	70,600	80,493	433,565
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)		16,695	17,592	18,913	19,805	21,179	24,480	30,255	36,201	41,889	55,463	70,600	80,493	433,565
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$16,695	$17,592	$18,913	$19,805	$21,179	$24,480	$30,255	$36,201	$41,889	$55,463	$70,600	$80,493	$433,565

Notes:

(A) Applicable depreciable base for Big Bend; accounts TBD depending on type of plant added
(B) Line 6 x 6.0912% x 1/12. Based on ROE of 9.95% and weighted income tax rate of 25.345% (expansion factor of 1.34315)
(C) Line 6 x 1.6414% x 1/12
(D) Applicable depreciation rate is TBD depending on type of plant added
(E) Line 9a x Line 10
(F) Line 9b x Line 11

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Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Current Period Actual / Estimated Amount
January 2021 to December 2021

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		$468,674	$278,711	$1,919,704	$297,640	$311,598	$951,231	$873,244	$1,030,395	$2,044,496	$2,097,870	$1,065,476	$459,856	$11,798,893
	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)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
3.	Less: Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	
4.	CWIP - Non-Interest Bearing	1,072,932	1,541,605	1,820,317	3,740,021	4,037,660	4,349,259	5,300,489	6,173,733	7,204,128	9,248,624	11,346,494	12,411,969	12,871,825	
5.	Net Investment (Lines 2 + 3 + 4)	$1,072,932	$1,541,605	$1,820,317	$3,740,021	$4,037,660	$4,349,259	$5,300,489	$6,173,733	$7,204,128	$9,248,624	$11,346,494	$12,411,969	$12,871,825	
6.	Average Net Investment		1,307,269	1,680,961	2,780,169	3,888,841	4,193,459	4,824,874	5,737,111	6,688,931	8,226,376	10,297,559	11,879,231	12,641,897	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		$6,636	$8,533	$14,112	$19,740	$21,286	$24,491	$29,122	$33,953	$41,757	$52,270	$60,299	$64,170	$376,369
	b. Debt Component Grossed Up For Taxes (C)		1,788	2,299	3,803	5,319	5,736	6,600	7,847	9,149	11,252	14,085	16,249	17,292	101,419
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)		8,424	10,832	17,915	25,059	27,022	31,091	36,969	43,102	53,009	66,355	76,548	81,462	477,788
	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		8,424	10,832	17,915	25,059	27,022	31,091	36,969	43,102	53,009	66,355	76,548	81,462	477,788
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)		8,424	10,832	17,915	25,059	27,022	31,091	36,969	43,102	53,009	66,355	76,548	81,462	477,788
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$8,424	$10,832	$17,915	$25,059	$27,022	$31,091	$36,969	$43,102	$53,009	$66,355	$76,548	$81,462	$477,788

Notes:

(A) Applicable depreciable base for Big Bend; accounts TBD depending on type of plant added
(B) Line 6 x 6.0912% x 1/12. Based on ROE of 9.95% and weighted income tax rate of 25.345% (expansion factor of 1.34315)
(C) Line 6 x 1.6414% x 1/12
(D) Applicable depreciation rate is TBD depending on type of plant added
(E) Line 9a x Line 10
(F) Line 9b x Line 11

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DOCKET NO. 20210007-EI
EXHIBIT NO. MAS-4, FORM 42-9E
DOCUMENT NO. 2, PAGE 1 OF 1
FILED: 10/01/2021

Form 42 - 9E

Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Current Period Actual / Estimated Amount
January 2021 to December 2021

Calculation of Revenue Requirement Rate of Return
(in Dollars)

	(1) Jurisdictional Rate Base **2021 Adj. FESR** ($000)	(2) Ratio %	(3) Cost Rate %	(4) Weighted Cost Rate %
Long Term Debt	$ 2,398,774	33.85%	4.34%	1.4692%
Short Term Debt	299,519	4.23%	1.06%	0.0448%
Preferred Stock	0	0.00%	0.00%	0.0000%
Customer Deposits	86,301	1.22%	2.44%	0.0297%
Common Equity	3,147,963	44.43%	9.95%	4.4204%
Accum. Deferred Inc. Taxes & Zero Cost ITC's	948,501	13.39%	0.00%	0.0000%
Deferred ITC - Weighted Cost	204,707	2.89%	7.35%	0.2123%
Total	$ 7,085,765	100.00%		6.18%

ITC split between Debt and Equity:

Long Term Debt	$ 2,398,774	Long Term Debt	46.00%
Equity - Preferred	0	Equity - Preferred	0.00%
Equity - Common	3,147,963	Equity - Common	54.00%
Total	$ 5,546,737	Total	100.00%

Deferred ITC - Weighted Cost:

Debt = 0.2123% * 46.00%	0.0977%
Equity = 0.2123% * 54.00%	0.1146%
Weighted Cost	0.2123%

Total Equity Cost Rate:

Preferred Stock	0.0000%
Common Equity	4.4204%
Deferred ITC - Weighted Cost	0.1146%
	4.5350%
Times Tax Multiplier	1.34315
Total Equity Component	6.0912%

Total Debt Cost Rate:

Long Term Debt	1.4692%
Short Term Debt	0.0448%
Customer Deposits	0.0297%
Deferred ITC - Weighted Cost	0.0977%
Total Debt Component	1.6414%
Total Cost of Capital	7.7326%

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)