TECO
TAMPA ELECTRIC
AN EMERA COMPANY

BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO. 20210007-EI
IN RE: TAMPA ELECTRIC'S ENVIRONMENTAL
COST RECOVERY

PROJECTION
JANUARY 2022 THROUGH DECEMBER 2022

TESTIMONY AND EXHIBIT

OF

M. ASHLEY SIZEMORE

FILED: AUGUST 27, 2021

**BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION**

**PREPARED DIRECT TESTIMONY**

**OF**

**M. ASHLEY SIZEMORE**

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

**A.** My name is M. Ashley Sizemore. My business address is 702 North Franklin Street, Tampa, Florida 33602. I am employed by Tampa Electric Company ("Tampa Electric" or "company") in the position of Manager, Rates in the Regulatory Affairs Department.

**Q.** Have you previously filed testimony in Docket No. 20210007-EI?

**A.** Yes, I submitted direct testimony on April 1, 2021, and July 30, 2021.

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

**A.** No, it has not.

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

**A.** The purpose of my testimony is to present, for Commission review and approval, the calculation of the revenue requirements and the projected Environmental Cost Recovery Clause ("ECRC") factors for the period of January 2022 through December 2022. The projected ECRC factors have been calculated based on the current allocation methodology. In support of the projected ECRC factors, my testimony identifies the capital and operating & maintenance ("O&M") costs associated with environmental compliance activities for the year 2022.

**Q.** Have you prepared an exhibit that shows the determination of recoverable environmental costs for the period of January 2022 through December 2022?

**A.** Yes. Exhibit No. MAS-3, containing eight documents, was prepared under my direction and supervision. Document Nos. 1 through 8 contain Forms 42-1P through 42-8P, which show the calculation and summary of the O&M and capital expenditures that support the development of the environmental cost recovery factors for 2022.

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

**A.** Yes, with one caveat. On August 6, 2021, Tampa Electric filed a 2021 Stipulation and Settlement Agreement ("2021 Agreement") in Docket No. 20210034-EI, Petition for rate increase by Tampa Electric Company, which is currently scheduled for hearing on October 21, 2021. Among other things, the 2021 Agreement includes proposed changes to the company's existing cost allocation methodology and midpoint return on equity as well as removal of certain costs from the ECRC to the proposed Clean Energy Transition Mechanism ("CETM"). The company plans to file revised ECRC schedules that reflect the 2021 Agreement in the coming weeks and request approval of those factors for the period January through December 2022. However, if the settlement agreement is not approved by the Commission, then the company requests approval of the ECRC factors provided in Exhibit No. MAS-3, Document No. 7, on Form 42-7P for the period January 2022 until the issues in Docket No. 20210034-EI are resolved. These factors were prepared under my direction and supervision.

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

**A.** The environmental cost recovery factors were calculated as shown on Schedules 42-6P and 42-7P. These factors were calculated based on the current approved cost allocation methodology, return on equity, and equity ratio as set out in the 2017 Amended and Restated Settlement Agreement approved by the Commission in Docket No. 20170271, which amended and extended the 2013 Stipulation and Settlement Agreement that resolved the company’s last base rate case (Docket No. 20130040).

**Q.** What has Tampa Electric calculated as the net true-up to be applied in the period January 2022 to December 2022?

**A.** The net true-up applicable for this period is an under-recovery of $52,432. This consists of a final true-up over-recovery of $4,237,191 for the period of January 2020 through December 2020 and an estimated true-up under-recovery of $4,289,623 for the current period of January 2021 through December 2021. The detailed calculation supporting the estimated net true-up was provided on Forms 42-1E through 42-9E of Exhibit No. MAS-2 filed with the Commission on July 30, 2021.

**Q.** Did Tampa Electric include any new environmental compliance projects for ECRC cost recovery for the period from January 2022 through December 2022?

**A.** No, Tampa Electric did not include costs for any new environmental projects in the factors presented in this testimony. On April 21, 2021, Tampa Electric filed a petition for approval of a new environmental program related to compliance with Section 316(b) of the Clean Water Act for the company's Bayside facility in Docket No. 20210087-EI. This program is scheduled for a decision at the September 8, 2021 agenda conference. If the Commission approves this program for cost recovery, Tampa Electric will include these costs in its updated environmental cost recovery factors for January 2022 through December 2022 that include the effects of the 2021 Agreement terms.

**Q.** Are there any other significant changes other than the new project just referenced?

**A.** No.

**Q.** What are the capital projects included in the calculation of the ECRC factors for 2022?

**A.** Tampa Electric proposes to include for ECRC recovery costs for the 29 previously approved capital projects in the calculation of the 2022 ECRC factors. These projects are listed below.

1) Big Bend Unit 3 Flue Gas Desulfurization ("FGD") Integration
2) Big Bend Units 1 and 2 Flue Gas Conditioning
3) Big Bend Unit 4 Continuous Emissions Monitors
4) Big Bend Fuel Oil Tank No. 1 Upgrade
5) Big Bend Fuel Oil Tank No. 2 Upgrade
6) Big Bend Unit 1 Classifier Replacement
7) Big Bend Unit 2 Classifier Replacement
8) Big Bend Section 114 Mercury Testing Platform
9) Big Bend Units 1 and 2 FGD
10) Big Bend FGD Optimization and Utilization
11) Big Bend $NO_x$ Emissions Reduction
12) Big Bend Particulate Matter ("PM") Minimization and Monitoring
13) Polk $NO_x$ Emissions Reduction
14) Big Bend Unit 4 SOFA
15) Big Bend Unit 1 Pre-SCR
16) Big Bend Unit 2 Pre-SCR
17) Big Bend Unit 3 Pre-SCR
18) Big Bend Unit 1 SCR
19) Big Bend Unit 2 SCR
20) Big Bend Unit 3 SCR

21) Big Bend Unit 4 SCR

22) Big Bend FGD System Reliability

23) Mercury Air Toxics Standards ("MATS")

24) $SO_2$ Emission Allowances

25) Big Bend Gypsum Storage Facility

26) Big Bend Coal Combustion Residuals ("CCR") Rule – Phase I

27) Big Bend CCR Rule - Phase II

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

29) Big Bend Effluent Limitations Guidelines ("ELG") Rule Compliance

**Q.** Have you prepared schedules showing the calculation of the recoverable capital project costs for 2022?

**A.** Yes. Form 42-3P contained in Exhibit No. MAS-3 summarizes the cost estimates for these projects. Form 42-4P, pages 1 through 29, provides the calculations resulting in recoverable jurisdictional capital costs of $46,658,374.

**Q.** What O&M projects are included in the calculation of the ECRC factors for 2022?

**A.** Tampa Electric proposes to include for ECRC recovery O&M costs for 27 approved O&M projects in the calculation of the ECRC factors for 2022. These projects are listed below.

1) Big Bend Unit 3 FGD Integration
2) Big Bend Units 1 and 2 Flue Gas Conditioning
3) $SO_2$ Emission Allowances
4) Big Bend Units 1 and 2 FGD
5) Big Bend PM Minimization and Monitoring
6) Big Bend $NO_x$ Emissions Reduction
7) National Pollutant Discharge Elimination System ("NPDES") Annual Surveillance Fees
8) Gannon Thermal Discharge Study
9) Polk $NO_x$ Emissions Reduction
10) Bayside SCR Consumables
11) Big Bend Unit 4 Separated Overfired Air ("SOFA")
12) Big Bend Unit 1 Pre-SCR
13) Big Bend Unit 2 Pre-SCR
14) Big Bend Unit 3 Pre-SCR
15) Clean Water Act Section 316(b) Phase II Study
16) Arsenic Groundwater Standard Program
17) Big Bend Unit 1 SCR
18) Big Bend Unit 2 SCR
19) Big Bend Unit 3 SCR
20) Big Bend Unit 4 SCR
21) Mercury Air Toxics Standards
22) Greenhouse Gas Reduction Program

23) Big Bend Gypsum Storage Facility

24) Big Bend CCR Rule - Phase I

25) Big Bend CCR Rule - Phase II

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

27) Big Bend ELG Rule Compliance

**Q.** Have you prepared a schedule showing the calculation of the recoverable O&M project costs for 2022?

**A.** Yes. Form 42-2P contained in Exhibit No. MAS-3 presents the recoverable jurisdictional O&M costs for these projects, which total $4,414,497 for 2022.

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

**A.** Yes. Project descriptions and progress reports are provided in Form 42-5P, pages 1 through 34.

**Q.** What are the total projected jurisdictional costs for environmental compliance in the year 2022?

**A.** The total jurisdictional O&M and capital expenditures to be recovered through the ECRC are calculated on Form 42-

1P of Exhibit No. MAS-3. These expenditures total $51,072,871.

**Q.** How were environmental cost recovery factors calculated?

**A.** The environmental cost recovery factors were calculated as shown on Schedules 42-6P and 42-7P. The demand and energy allocation factors were determined by calculating the percentage that each rate class contributes to the total demand or energy and then adjusted for line losses for each rate class. This information was calculated by applying historical rate class load research to 2022 projected system demand and energy. Form 42-7P presents the calculation of the proposed ECRC factors by rate class.

**Q.** What are the ECRC billing factors effective beginning in January 2022, if the company's 2021 Agreement is not approved, for which Tampa Electric is seeking approval?

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

| **Rate Class** | **Factors by Voltage Level (¢/kWh)** |
|---|---|
| RS Secondary | 0.263 |
| GS, CS Secondary | 0.260 |
| GSD, SBF | |
| Secondary | 0.254 |
| Primary | 0.252 |
| Transmission | 0.249 |
| IS | |
| Secondary | 0.247 |
| Primary | 0.244 |
| Transmission | 0.242 |
| LS1 | 0.240 |
| Average Factor | 0.259 |

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

**A.** The environmental cost recovery factors will be effective concurrent with the first billing cycle for January 2022.

**Q.** What capital structure components and cost rates did Tampa Electric rely on to calculate the revenue requirement rate of return for January 2022 through December 2022?

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

**Q.** Are the costs Tampa Electric is requesting for recovery through the ECRC for the period beginning in January 2022 consistent with the criteria established for ECRC recovery in Order No. PSC-1994-0044-FOF-EI?

**A.** Yes. The costs for which ECRC recovery is requested meet the following criteria:

1) Such costs were prudently incurred after April 13, 1993;
2) The activities are legally required to comply with a governmentally imposed environmental regulation enacted, became effective or whose effect was triggered after the company's last test year upon which rates were based; and,
3) Such costs are not recovered through some other cost recovery mechanism or through base rates.

**Q.** Please summarize your direct testimony.

**A.** My testimony supports the approval, if the company’s 2021 Agreement is not approved, of an average ECRC billing factor of 0.259 cents per kWh. This includes the projected capital and O&M revenue requirements of $51,072,871 associated with the company’s 35 ECRC projects and a net true-up under-recovery provision of $52,432. My testimony also explains that the projected environmental expenditure for 2022 are appropriate for recovery through the ECRC.

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

**A.** Yes, it does.

# EXHIBIT MAS-3 TO THE TESTIMONY OF M. ASHLEY SIZEMORE

## TAMPA ELECTRIC'S ENVIRONMENTAL COST RECOVERY

## PROJECTION

## JANUARY 2022 THROUGH DECEMBER 2022

# INDEX

## ENVIRONMENTAL COST RECOVERY

## COMMISSION FORMS

## JANUARY 2022 THROUGH DECEMBER 2022

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

Form 42 - 1P

For the Projected Period
**January 2022 to December 2022**

| 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) | 42,433,015 | 4,225,359 | 46,658,374 |
| c. Total Jurisdictional Revenue Requirements for the projected period (Lines 1a + 1b) | 46,765,782 | 4,307,089 | 51,072,871 |
| 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) | 46,728,174 | 4,397,129 | 51,125,303 |
| 5. Total Projected Jurisdictional Amount Adjusted for Taxes (Line 4 x Revenue Tax Multiplier) | $46,761,818 | $4,400,295 | $51,162,113 |

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

Form 42 - 2P

**O&M Activities**
(in Dollars)

| Line | | Projected January | Projected February | Projected March | Projected April | Projected May | Projected June | Projected July | Projected August | Projected September | Projected October | Projected November | Projected December | End of Period Total | Method of Classification Demand | 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

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

Form 42-3P

**Capital Investment Projects-Recoverable Costs**
(in Dollars)

| Line | | Description (A) | | Projected January | Projected February | Projected March | Projected April | Projected May | Projected June | Projected July | Projected August | Projected September | Projected October | Projected November | Projected December | End of Period Total | Method of Classification Demand | Method of Classification Energy |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1. | a. | Big Bend Unit 3 Flue Gas Desulfurization Integration | 1 | $77,338 | $77,137 | $76,935 | $76,732 | $76,530 | $76,329 | $76,126 | $75,924 | $75,723 | $75,520 | $75,318 | $75,117 | $914,729 | | $914,729 |
| | b. | Big Bend Units 1 and 2 Flue Gas Conditioning | 2 | 7,734 | 7,684 | 7,633 | 7,583 | 7,532 | 7,482 | 7,431 | 7,380 | 7,329 | 7,280 | 4,869 | 0 | 79,937 | | 79,937 |
| | c. | Big Bend Unit 4 Continuous Emissions Monitors | 3 | 3,795 | 3,779 | 3,763 | 3,746 | 3,730 | 3,714 | 3,698 | 3,682 | 3,666 | 3,650 | 3,633 | 3,617 | 44,473 | | 44,473 |
| | d. | Big Bend Fuel Oil Tank # 1 Upgrade | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | $0 | |
| | e. | Big Bend Fuel Oil Tank # 2 Upgrade | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | f. | Big Bend Unit 1 Classifier Replacement | 6 | 5,659 | 5,629 | 5,599 | 5,568 | 5,537 | 5,507 | 5,476 | 5,445 | 5,414 | 5,384 | 5,353 | 5,322 | 65,893 | | 65,893 |
| | g. | Big Bend Unit 2 Classifier Replacement | 7 | 4,147 | 4,126 | 4,105 | 4,084 | 4,063 | 4,042 | 4,019 | 3,998 | 3,977 | 3,956 | 3,935 | 3,914 | 48,366 | | 48,366 |
| | h. | Big Bend Section 114 Mercury Testing Platform | 8 | 674 | 673 | 671 | 668 | 667 | 665 | 663 | 661 | 658 | 657 | 655 | 652 | 7,964 | | 7,964 |
| | i. | Big Bend Units 1 & 2 FGD | 9 | 454,384 | 452,550 | 450,715 | 448,880 | 447,046 | 445,211 | 443,376 | 441,542 | 439,707 | 437,872 | 436,038 | 434,203 | 5,331,524 | | 5,331,524 |
| | j. | Big Bend FGD Optimization and Utilization | 10 | 128,684 | 128,351 | 128,017 | 127,683 | 127,349 | 127,016 | 126,682 | 126,348 | 126,014 | 125,680 | 125,347 | 125,013 | 1,522,184 | | 1,522,184 |
| | k. | Big Bend $NO_x$ Emissions Reduction | 11 | 42,186 | 42,114 | 42,044 | 41,973 | 41,901 | 41,830 | 41,758 | 41,687 | 41,615 | 41,544 | 41,472 | 41,402 | 501,526 | | 501,526 |
| | l. | Big Bend PM Minimization and Monitoring | 12 | 142,974 | 142,548 | 142,122 | 141,695 | 141,269 | 140,842 | 140,416 | 139,989 | 139,563 | 139,137 | 138,710 | 138,284 | 1,687,549 | | 1,687,549 |
| | m. | Polk $NO_x$ Emissions Reduction | 13 | 8,700 | 8,669 | 8,638 | 8,607 | 8,576 | 8,545 | 8,514 | 8,483 | 8,453 | 8,422 | 8,391 | 8,360 | 102,358 | | 102,358 |
| | n. | Big Bend Unit 4 SOFA | 14 | 15,776 | 15,731 | 15,686 | 15,642 | 15,597 | 15,552 | 15,507 | 15,463 | 15,418 | 15,373 | 15,328 | 15,283 | 186,356 | | 186,356 |
| | o. | Big Bend Unit 1 Pre-SCR | 15 | 10,518 | 10,479 | 10,441 | 10,402 | 10,364 | 10,325 | 10,287 | 10,249 | 10,210 | 10,172 | 10,133 | 10,095 | 123,675 | | 123,675 |
| | p. | Big Bend Unit 2 Pre-SCR | 16 | 10,137 | 10,104 | 10,069 | 10,035 | 10,001 | 9,966 | 9,933 | 9,898 | 9,864 | 9,830 | 9,796 | 9,761 | 119,394 | | 119,394 |
| | q. | Big Bend Unit 3 Pre-SCR | 17 | 18,380 | 18,324 | 18,268 | 18,212 | 18,157 | 18,101 | 18,046 | 17,990 | 17,934 | 17,878 | 17,822 | 17,766 | 216,878 | | 216,878 |
| | r. | Big Bend Unit 1 SCR | 18 | 602,472 | 600,307 | 598,140 | 595,975 | 593,810 | 591,644 | 589,479 | 587,314 | 585,148 | 582,982 | 580,817 | 578,652 | 7,086,740 | | 7,086,740 |
| | s. | Big Bend Unit 2 SCR | 19 | 666,864 | 664,676 | 662,488 | 660,300 | 658,112 | 655,924 | 653,736 | 651,548 | 649,360 | 647,172 | 644,984 | 642,796 | 7,857,960 | | 7,857,960 |
| | t. | Big Bend Unit 3 SCR | 20 | 543,457 | 541,691 | 539,925 | 538,159 | 536,394 | 534,628 | 532,863 | 531,097 | 529,332 | 527,566 | 525,801 | 524,035 | 6,404,948 | | 6,404,948 |
| | u. | Big Bend Unit 4 SCR | 21 | 445,135 | 443,773 | 442,412 | 441,050 | 439,688 | 438,326 | 436,965 | 435,604 | 434,242 | 432,880 | 431,519 | 430,157 | 5,251,751 | | 5,251,751 |
| | v. | Big Bend FGD System Reliability | 22 | 173,242 | 172,881 | 172,519 | 172,158 | 171,797 | 171,435 | 171,074 | 170,713 | 170,351 | 169,990 | 169,629 | 169,268 | 2,055,057 | | 2,055,057 |
| | w. | Mercury Air Toxics Standards | 23 | 67,169 | 67,012 | 66,856 | 66,699 | 66,543 | 66,387 | 66,230 | 66,074 | 65,917 | 65,761 | 65,604 | 65,448 | 795,700 | | 795,700 |
| | x. | $SO_2$ Emissions Allowances (B) | 24 | (240) | (240) | (240) | (240) | (240) | (240) | (240) | (240) | (240) | (240) | (240) | (240) | (2,880) | | (2,880) |
| | y. | Big Bend Gypsum Storage Facility | 25 | 171,243 | 170,880 | 170,516 | 170,153 | 169,789 | 169,426 | 169,063 | 168,699 | 168,336 | 167,973 | 167,609 | 167,246 | 2,030,933 | | 2,030,933 |
| | z. | Big Bend Coal Combustion Residual Rule (CCR Rule) | 26 | 38,083 | 40,465 | 42,841 | 46,965 | 51,619 | 51,513 | 51,409 | 51,303 | 51,199 | 51,094 | 50,989 | 50,884 | 578,364 | 578,364 | |
| | aa. | Coal Combustion Residuals (CCR-Phase II) | 27 | 19,007 | 18,972 | 18,937 | 18,901 | 18,866 | 18,831 | 18,796 | 18,761 | 18,726 | 18,690 | 18,655 | 18,620 | 225,762 | 225,762 | |
| | ab. | Big Bend ELG Compliance | 28 | 98,581 | 110,209 | 119,912 | 127,618 | 136,200 | 200,483 | 207,483 | 220,721 | 240,587 | 249,881 | 253,175 | 256,668 | 2,221,518 | 2,221,518 | |
| | ac. | Big Bend Unit 1 Impingement Mortality - 316(b) | 29 | 91,850 | 94,769 | 97,157 | 99,710 | 101,574 | 102,057 | 102,084 | 102,102 | 102,103 | 102,103 | 102,103 | 102,103 | 1,199,715 | 1,199,715 | |
| 2. | | Total Investment Projects - Recoverable Costs | | 3,847,949 | 3,853,293 | 3,856,169 | 3,858,958 | 3,862,471 | 3,915,541 | 3,910,874 | 3,912,435 | 3,920,606 | 3,918,207 | 3,907,445 | 3,894,426 | 46,658,374 | $4,225,359 | $42,433,015 |
| 3. | | Recoverable Costs Allocated to Energy | | 3,600,428 | 3,588,878 | 3,577,322 | 3,565,764 | 3,554,212 | 3,542,657 | 3,531,102 | 3,519,548 | 3,507,991 | 3,496,439 | 3,482,523 | 3,466,151 | 42,433,015 | | 42,433,015 |
| 4. | | Recoverable Costs Allocated to Demand | | 247,521 | 264,415 | 278,847 | 293,194 | 308,259 | 372,884 | 379,772 | 392,887 | 412,615 | 421,768 | 424,922 | 428,275 | 4,225,359 | 4,225,359 | |
| 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) | | 3,600,428 | 3,588,878 | 3,577,322 | 3,565,764 | 3,554,212 | 3,542,657 | 3,531,102 | 3,519,548 | 3,507,991 | 3,496,439 | 3,482,523 | 3,466,151 | 42,433,015 | | |
| 8. | | Jurisdictional Demand Recoverable Costs (D) | | 247,521 | 264,415 | 278,847 | 293,194 | 308,259 | 372,884 | 379,772 | 392,887 | 412,615 | 421,768 | 424,922 | 428,275 | 4,225,359 | | |
| 9. | | Total Jurisdictional Recoverable Costs for Investment Projects (Lines 7 + 8) | | $3,847,949 | $3,853,293 | $3,856,169 | $3,858,958 | $3,862,471 | $3,915,541 | $3,910,874 | $3,912,435 | $3,920,606 | $3,918,207 | $3,907,445 | $3,894,426 | $46,658,374 | | |

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

**Tampa Electric Company**
Environmental Cost Recovery Clause
Calculation of the Projected Period Amount
**January 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) | (6,853,343) | (6,882,181) | (6,911,019) | (6,939,857) | (6,968,695) | (6,997,533) | (7,026,371) | (7,055,209) | (7,084,047) | (7,112,885) | (7,141,723) | (7,170,561) | |
| 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 | 6,909,920 | 6,881,082 | 6,852,244 | 6,823,406 | 6,794,568 | 6,765,730 | 6,736,892 | 6,708,054 | 6,679,216 | 6,650,378 | 6,621,540 | 6,592,702 | |
| 6. | Average Net Investment | | 6,924,339 | 6,895,501 | 6,866,663 | 6,837,825 | 6,808,987 | 6,780,149 | 6,751,311 | 6,722,473 | 6,693,635 | 6,664,797 | 6,635,959 | 6,607,121 | |
| 7. | Return on Average Net Investment | | | | | | | | | | | | | | |
| | a. Equity Component Grossed Up For Taxes (B) | | $39,064 | $38,902 | $38,739 | $38,576 | $38,413 | $38,251 | $38,088 | $37,925 | $37,763 | $37,600 | $37,437 | $37,275 | $458,033 |
| | b. Debt Component Grossed Up For Taxes (C) | | 9,436 | 9,397 | 9,358 | 9,318 | 9,279 | 9,240 | 9,200 | 9,161 | 9,122 | 9,082 | 9,043 | 9,004 | 110,640 |
| 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) | | 77,338 | 77,137 | 76,935 | 76,732 | 76,530 | 76,329 | 76,126 | 75,924 | 75,723 | 75,520 | 75,318 | 75,117 | 914,729 |
| | a. Recoverable Costs Allocated to Energy | | 77,338 | 77,137 | 76,935 | 76,732 | 76,530 | 76,329 | 76,126 | 75,924 | 75,723 | 75,520 | 75,318 | 75,117 | 914,729 |
| | 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) | | 77,338 | 77,137 | 76,935 | 76,732 | 76,530 | 76,329 | 76,126 | 75,924 | 75,723 | 75,520 | 75,318 | 75,117 | 914,729 |
| 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) | | $77,338 | $77,137 | $76,935 | $76,732 | $76,530 | $76,329 | $76,126 | $75,924 | $75,723 | $75,520 | $75,318 | $75,117 | $914,729 |

**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 6.7699% x 1/12. Based on ROE of 10.75% 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 2.5%, 3.1%, and 3.4%
(E) Line 9a x Line 10
(F) Line 9b x Line 11

**Tampa Electric Company**
Environmental Cost Recovery Clause
Calculation of the Projected Period Amount
**January 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) | (4,947,902) | (4,955,122) | (4,962,342) | (4,969,562) | (4,976,782) | (4,984,002) | (4,991,222) | (4,998,442) | (5,005,662) | (5,012,882) | (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 | 69,832 | 62,612 | 55,392 | 48,172 | 40,952 | 33,732 | 26,512 | 19,292 | 12,072 | 4,852 | 0 | 0 | |
| 6. | Average Net Investment | | 73,442 | 66,222 | 59,002 | 51,782 | 44,562 | 37,342 | 30,122 | 22,902 | 15,682 | 8,462 | 2,426 | 0 | |
| 7. | Return on Average Net Investment | | | | | | | | | | | | | | |
| | a. Equity Component Grossed Up For Taxes (B) | | $414 | $374 | $333 | $292 | $251 | $211 | $170 | $129 | $88 | $48 | $14 | $0 | $2,324 |
| | b. Debt Component Grossed Up For Taxes (C) | | 100 | 90 | 80 | 71 | 61 | 51 | 41 | 31 | 21 | 12 | 3 | 0 | 561 |
| 8. | Investment Expenses | | | | | | | | | | | | | | |
| | a. Depreciation (D) | | 7,220 | 7,220 | 7,220 | 7,220 | 7,220 | 7,220 | 7,220 | 7,220 | 7,220 | 7,220 | 4,852 | 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) | | 7,734 | 7,684 | 7,633 | 7,583 | 7,532 | 7,482 | 7,431 | 7,380 | 7,329 | 7,280 | 4,869 | 0 | 79,937 |
| | a. Recoverable Costs Allocated to Energy | | 7,734 | 7,684 | 7,633 | 7,583 | 7,532 | 7,482 | 7,431 | 7,380 | 7,329 | 7,280 | 4,869 | 0 | 79,937 |
| | b. Recoverable Costs Allocated to Demand | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10. | Energy Jurisdictional Factor | | 1.0000000 | 1.0000000 | 1.0000000 | 1.0000000 | 1.0000000 | 1.0000000 | 1.0000000 | 1.0000000 | 1.0000000 | 1.0000000 | 1.0000000 | 1.0000000 | |
| 11. | Demand Jurisdictional Factor | | 1.0000000 | 1.0000000 | 1.0000000 | 1.0000000 | 1.0000000 | 1.0000000 | 1.0000000 | 1.0000000 | 1.0000000 | 1.0000000 | 1.0000000 | 1.0000000 | |
| 12. | Retail Energy-Related Recoverable Costs (E) | | 7,734 | 7,684 | 7,633 | 7,583 | 7,532 | 7,482 | 7,431 | 7,380 | 7,329 | 7,280 | 4,869 | 0 | 79,937 |
| 13. | Retail Demand-Related Recoverable Costs (F) | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14. | Total Jurisdictional Recoverable Costs (Lines 12 + 13) | | $7,734 | $7,684 | $7,633 | $7,583 | $7,532 | $7,482 | $7,431 | $7,380 | $7,329 | $7,280 | $4,869 | $0 | $79,937 |

**Notes:**
(A) Applicable depreciable base for Big Bend; accounts 312.41 ($2,676,217) and 312.42 ($2,341,517).
(B) Line 6 x 6.7699% x 1/12. Based on ROE of 10.75% 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% 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 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) | (655,355) | (657,665) | (659,975) | (662,285) | (664,595) | (666,905) | (669,215) | (671,525) | (673,835) | (676,145) | (678,455) | (680,765) | |
| 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 | 210,856 | 208,546 | 206,236 | 203,926 | 201,616 | 199,306 | 196,996 | 194,686 | 192,376 | 190,066 | 187,756 | 185,446 | |
| 6. | Average Net Investment | | 212,011 | 209,701 | 207,391 | 205,081 | 202,771 | 200,461 | 198,151 | 195,841 | 193,531 | 191,221 | 188,911 | 186,601 | |
| 7. | Return on Average Net Investment | | | | | | | | | | | | | | |
| | a. Equity Component Grossed Up For Taxes (B) | | $1,196 | $1,183 | $1,170 | $1,157 | $1,144 | $1,131 | $1,118 | $1,105 | $1,092 | $1,079 | $1,066 | $1,053 | $13,494 |
| | b. Debt Component Grossed Up For Taxes (C) | | 289 | 286 | 283 | 279 | 276 | 273 | 270 | 267 | 264 | 261 | 257 | 254 | 3,259 |
| 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) | | 3,795 | 3,779 | 3,763 | 3,746 | 3,730 | 3,714 | 3,698 | 3,682 | 3,666 | 3,650 | 3,633 | 3,617 | 44,473 |
| | a. Recoverable Costs Allocated to Energy | | 3,795 | 3,779 | 3,763 | 3,746 | 3,730 | 3,714 | 3,698 | 3,682 | 3,666 | 3,650 | 3,633 | 3,617 | 44,473 |
| | 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) | | 3,795 | 3,779 | 3,763 | 3,746 | 3,730 | 3,714 | 3,698 | 3,682 | 3,666 | 3,650 | 3,633 | 3,617 | 44,473 |
| 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) | | $3,795 | $3,779 | $3,763 | $3,746 | $3,730 | $3,714 | $3,698 | $3,682 | $3,666 | $3,650 | $3,633 | $3,617 | $44,473 |

**Notes:**
(A) Applicable depreciable base for Big Bend; account 315.44
(B) Line 6 x 6.7699% x 1/12. Based on ROE of 10.75% 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

**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 6.7699% x 1/12. Based on ROE of 10.75% 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 12.4%
(E) Line 9a x Line 10
(F) Line 9b x Line 11

**Tampa Electric Company**
Environmental Cost Recovery Clause
Calculation of the Projected Period Amount
**January 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 6.7699% x 1/12. Based on ROE of 10.75% 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 12.4%
(E) Line 9a x Line 10
(F) Line 9b x Line 11

**Tampa Electric Company**
Environmental Cost Recovery Clause
Calculation of the Projected Period Amount
**January 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) | (1,136,860) | (1,141,248) | (1,145,636) | (1,150,024) | (1,154,412) | (1,158,800) | (1,163,188) | (1,167,576) | (1,171,964) | (1,176,352) | (1,180,740) | (1,185,128) | |
| 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 | 179,397 | 175,009 | 170,621 | 166,233 | 161,845 | 157,457 | 153,069 | 148,681 | 144,293 | 139,905 | 135,517 | 131,129 | |
| 6. | Average Net Investment | | 181,591 | 177,203 | 172,815 | 168,427 | 164,039 | 159,651 | 155,263 | 150,875 | 146,487 | 142,099 | 137,711 | 133,323 | |
| 7. | Return on Average Net Investment | | | | | | | | | | | | | | |
| | a. Equity Component Grossed Up For Taxes (B) | | $1,024 | $1,000 | $975 | $950 | $925 | $901 | $876 | $851 | $826 | $802 | $777 | $752 | $10,659 |
| | b. Debt Component Grossed Up For Taxes (C) | | 247 | 241 | 236 | 230 | 224 | 218 | 212 | 206 | 200 | 194 | 188 | 182 | 2,578 |
| 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) | | 5,659 | 5,629 | 5,599 | 5,568 | 5,537 | 5,507 | 5,476 | 5,445 | 5,414 | 5,384 | 5,353 | 5,322 | 65,893 |
| | a. Recoverable Costs Allocated to Energy | | 5,659 | 5,629 | 5,599 | 5,568 | 5,537 | 5,507 | 5,476 | 5,445 | 5,414 | 5,384 | 5,353 | 5,322 | 65,893 |
| | 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) | | 5,659 | 5,629 | 5,599 | 5,568 | 5,537 | 5,507 | 5,476 | 5,445 | 5,414 | 5,384 | 5,353 | 5,322 | 65,893 |
| 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) | | $5,659 | $5,629 | $5,599 | $5,568 | $5,537 | $5,507 | $5,476 | $5,445 | $5,414 | $5,384 | $5,353 | $5,322 | $65,893 |

**Notes:**
(A) Applicable depreciable base for Big Bend; account 312.41
(B) Line 6 x 6.7699% x 1/12. Based on ROE of 10.75% 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%
(E) Line 9a x Line 10
(F) Line 9b x Line 11

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DOCKET NO. 20210007-EI
ECRC 2022 PROJECTION, FORM 42-4P
EXHIBIT NO. MAS-3, DOCUMENT NO. 4, PAGE 6 OF 29

**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) | (827,634) | (830,670) | (833,706) | (836,742) | (839,778) | (842,814) | (845,850) | (848,886) | (851,922) | (854,958) | (857,994) | (861,030) | |
| 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 | 157,160 | 154,124 | 151,088 | 148,052 | 145,016 | 141,980 | 138,944 | 135,908 | 132,872 | 129,836 | 126,800 | 123,764 | |
| 6. | Average Net Investment | | 158,678 | 155,642 | 152,606 | 149,570 | 146,534 | 143,498 | 140,462 | 137,426 | 134,390 | 131,354 | 128,318 | 125,282 | |
| 7. | Return on Average Net Investment | | | | | | | | | | | | | | |
| | a. Equity Component Grossed Up For Taxes (B) | | $895 | $878 | $861 | $844 | $827 | $810 | $792 | $775 | $758 | $741 | $724 | $707 | $9,612 |
| | b. Debt Component Grossed Up For Taxes (C) | | 216 | 212 | 208 | 204 | 200 | 196 | 191 | 187 | 183 | 179 | 175 | 171 | 2,322 |
| 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) | | 4,147 | 4,126 | 4,105 | 4,084 | 4,063 | 4,042 | 4,019 | 3,998 | 3,977 | 3,956 | 3,935 | 3,914 | 48,366 |
| | a. Recoverable Costs Allocated to Energy | | 4,147 | 4,126 | 4,105 | 4,084 | 4,063 | 4,042 | 4,019 | 3,998 | 3,977 | 3,956 | 3,935 | 3,914 | 48,366 |
| | 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) | | 4,147 | 4,126 | 4,105 | 4,084 | 4,063 | 4,042 | 4,019 | 3,998 | 3,977 | 3,956 | 3,935 | 3,914 | 48,366 |
| 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) | | $4,147 | $4,126 | $4,105 | $4,084 | $4,063 | $4,042 | $4,019 | $3,998 | $3,977 | $3,956 | $3,935 | $3,914 | $48,366 |

**Notes:**
(A) Applicable depreciable base for Big Bend; account 312.42
(B) Line 6 x 6.7699% x 1/12. Based on ROE of 10.75% 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 3.7%
(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 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) | (66,215) | (66,507) | (66,799) | (67,091) | (67,383) | (67,675) | (67,967) | (68,259) | (68,551) | (68,843) | (69,135) | (69,427) | |
| 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 | 54,522 | 54,230 | 53,938 | 53,646 | 53,354 | 53,062 | 52,770 | 52,478 | 52,186 | 51,894 | 51,602 | 51,310 | |
| 6. | Average Net Investment | | 54,668 | 54,376 | 54,084 | 53,792 | 53,500 | 53,208 | 52,916 | 52,624 | 52,332 | 52,040 | 51,748 | 51,456 | |
| 7. | Return on Average Net Investment | | | | | | | | | | | | | | |
| | a. Equity Component Grossed Up For Taxes (B) | | $308 | $307 | $305 | $303 | $302 | $300 | $299 | $297 | $295 | $294 | $292 | $290 | $3,592 |
| | b. Debt Component Grossed Up For Taxes (C) | | 74 | 74 | 74 | 73 | 73 | 73 | 72 | 72 | 71 | 71 | 71 | 70 | 868 |
| 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) | | 674 | 673 | 671 | 668 | 667 | 665 | 663 | 661 | 658 | 657 | 655 | 652 | 7,964 |
| | a. Recoverable Costs Allocated to Energy | | 674 | 673 | 671 | 668 | 667 | 665 | 663 | 661 | 658 | 657 | 655 | 652 | 7,964 |
| | 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) | | 674 | 673 | 671 | 668 | 667 | 665 | 663 | 661 | 658 | 657 | 655 | 652 | 7,964 |
| 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) | | $674 | $673 | $671 | $668 | $667 | $665 | $663 | $661 | $658 | $657 | $655 | $652 | $7,964 |

**Notes:**
(A) Applicable depreciable base for Big Bend; account 311.40
(B) Line 6 x 6.7699% x 1/12. Based on ROE of 10.75% 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

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DOCKET NO. 20210007-EI
ECRC 2022 PROJECTION, FORM 42-4P
EXHIBIT NO. MAS-3, DOCUMENT NO. 4, PAGE 8 OF 29

**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) | $95,255,242 | $95,255,242 | $95,255,242 | $95,255,242 | $95,255,242 | $95,255,242 | $95,255,242 | $95,255,242 | $95,255,242 | $95,255,242 | $95,255,242 | $95,255,242 | $95,255,242 | |
| 3. | Less: Accumulated Depreciation | (67,646,321) | (67,908,240) | (68,170,159) | (68,432,078) | (68,693,997) | (68,955,916) | (69,217,835) | (69,479,754) | (69,741,673) | (70,003,592) | (70,265,511) | (70,527,430) | (70,789,349) | |
| 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) | $27,608,921 | 27,347,002 | 27,085,083 | 26,823,164 | 26,561,245 | 26,299,326 | 26,037,407 | 25,775,488 | 25,513,569 | 25,251,650 | 24,989,731 | 24,727,812 | 24,465,893 | |
| 6. | Average Net Investment | | 27,477,961 | 27,216,042 | 26,954,123 | 26,692,204 | 26,430,285 | 26,168,366 | 25,906,447 | 25,644,528 | 25,382,609 | 25,120,690 | 24,858,771 | 24,596,852 | |
| 7. | Return on Average Net Investment | | | | | | | | | | | | | | |
| | a. Equity Component Grossed Up For Taxes (B) | | $155,019 | $153,542 | $152,064 | $150,586 | $149,109 | $147,631 | $146,153 | $144,676 | $143,198 | $141,720 | $140,243 | $138,765 | $1,762,706 |
| | b. Debt Component Grossed Up For Taxes (C) | | 37,446 | 37,089 | 36,732 | 36,375 | 36,018 | 35,661 | 35,304 | 34,947 | 34,590 | 34,233 | 33,876 | 33,519 | 425,790 |
| 8. | Investment Expenses | | | | | | | | | | | | | | |
| | a. Depreciation (D) | | 261,919 | 261,919 | 261,919 | 261,919 | 261,919 | 261,919 | 261,919 | 261,919 | 261,919 | 261,919 | 261,919 | 261,919 | 3,143,028 |
| | 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) | | 454,384 | 452,550 | 450,715 | 448,880 | 447,046 | 445,211 | 443,376 | 441,542 | 439,707 | 437,872 | 436,038 | 434,203 | 5,331,524 |
| | a. Recoverable Costs Allocated to Energy | | 454,384 | 452,550 | 450,715 | 448,880 | 447,046 | 445,211 | 443,376 | 441,542 | 439,707 | 437,872 | 436,038 | 434,203 | 5,331,524 |
| | 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) | | 454,384 | 452,550 | 450,715 | 448,880 | 447,046 | 445,211 | 443,376 | 441,542 | 439,707 | 437,872 | 436,038 | 434,203 | 5,331,524 |
| 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) | | $454,384 | $452,550 | $450,715 | $448,880 | $447,046 | $445,211 | $443,376 | $441,542 | $439,707 | $437,872 | $436,038 | $434,203 | $5,331,524 |

**Notes:**
(A) Applicable depreciable base for Big Bend; accounts 312.46 ($94,929,061), 312.45 ($105,398), and 315.46 ($220,782).
(B) Line 6 x 6.7699% x 1/12. Based on ROE of 10.75% 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%, 2.5%, and 3.5%
(E) Line 9a x Line 10
(F) Line 9b x Line 11

**Tampa Electric Company**
Environmental Cost Recovery Clause
Calculation of the Projected Period Amount
**January 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) | (11,108,181) | (11,155,828) | (11,203,475) | (11,251,122) | (11,298,769) | (11,346,416) | (11,394,063) | (11,441,710) | (11,489,357) | (11,537,004) | (11,584,651) | (11,632,298) | |
| 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 | 11,545,748 | 11,498,101 | 11,450,454 | 11,402,807 | 11,355,160 | 11,307,513 | 11,259,866 | 11,212,219 | 11,164,572 | 11,116,925 | 11,069,278 | 11,021,631 | |
| 6. | Average Net Investment | | 11,569,572 | 11,521,925 | 11,474,278 | 11,426,631 | 11,378,984 | 11,331,337 | 11,283,690 | 11,236,043 | 11,188,396 | 11,140,749 | 11,093,102 | 11,045,455 | |
| 7. | Return on Average Net Investment | | | | | | | | | | | | | | |
| | a. Equity Component Grossed Up For Taxes (B) | | $65,271 | $65,002 | $64,733 | $64,464 | $64,195 | $63,927 | $63,658 | $63,389 | $63,120 | $62,851 | $62,583 | $62,314 | $765,507 |
| | b. Debt Component Grossed Up For Taxes (C) | | 15,766 | 15,702 | 15,637 | 15,572 | 15,507 | 15,442 | 15,377 | 15,312 | 15,247 | 15,182 | 15,117 | 15,052 | 184,913 |
| 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) | | 128,684 | 128,351 | 128,017 | 127,683 | 127,349 | 127,016 | 126,682 | 126,348 | 126,014 | 125,680 | 125,347 | 125,013 | 1,522,184 |
| | a. Recoverable Costs Allocated to Energy | | 128,684 | 128,351 | 128,017 | 127,683 | 127,349 | 127,016 | 126,682 | 126,348 | 126,014 | 125,680 | 125,347 | 125,013 | 1,522,184 |
| | 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) | | 128,684 | 128,351 | 128,017 | 127,683 | 127,349 | 127,016 | 126,682 | 126,348 | 126,014 | 125,680 | 125,347 | 125,013 | 1,522,184 |
| 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) | | $128,684 | $128,351 | $128,017 | $127,683 | $127,349 | $127,016 | $126,682 | $126,348 | $126,014 | $125,680 | $125,347 | $125,013 | $1,522,184 |

**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 6.7699% x 1/12. Based on ROE of 10.75% 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 2.5%, 2.0%, 4.2%, 3.1%, 3.7%, and 3.4%
(E) Line 9a x Line 10
(F) Line 9b x Line 11

**Tampa Electric Company**
Environmental Cost Recovery Clause
Calculation of the Projected Period Amount
**January 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 | 1,372,963 | 1,362,779 | 1,352,595 | 1,342,411 | 1,332,227 | 1,322,043 | 1,311,859 | 1,301,675 | 1,291,491 | 1,281,307 | 1,271,123 | 1,260,939 | |
| 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 | 4,563,815 | 4,553,631 | 4,543,447 | 4,533,263 | 4,523,079 | 4,512,895 | 4,502,711 | 4,492,527 | 4,482,343 | 4,472,159 | 4,461,975 | 4,451,791 | |
| 6. | Average Net Investment | | 4,568,907 | 4,558,723 | 4,548,539 | 4,538,355 | 4,528,171 | 4,517,987 | 4,507,803 | 4,497,619 | 4,487,435 | 4,477,251 | 4,467,067 | 4,456,883 | |
| 7. | Return on Average Net Investment | | | | | | | | | | | | | | |
| | a. Equity Component Grossed Up For Taxes (B) | | $25,776 | $25,718 | $25,661 | $25,604 | $25,546 | $25,489 | $25,431 | $25,374 | $25,316 | $25,259 | $25,201 | $25,144 | $305,519 |
| | b. Debt Component Grossed Up For Taxes (C) | | 6,226 | 6,212 | 6,199 | 6,185 | 6,171 | 6,157 | 6,143 | 6,129 | 6,115 | 6,101 | 6,087 | 6,074 | 73,799 |
| 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) | | 42,186 | 42,114 | 42,044 | 41,973 | 41,901 | 41,830 | 41,758 | 41,687 | 41,615 | 41,544 | 41,472 | 41,402 | 501,526 |
| | a. Recoverable Costs Allocated to Energy | | 42,186 | 42,114 | 42,044 | 41,973 | 41,901 | 41,830 | 41,758 | 41,687 | 41,615 | 41,544 | 41,472 | 41,402 | 501,526 |
| | 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) | | 42,186 | 42,114 | 42,044 | 41,973 | 41,901 | 41,830 | 41,758 | 41,687 | 41,615 | 41,544 | 41,472 | 41,402 | 501,526 |
| 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) | | $42,186 | $42,114 | $42,044 | $41,973 | $41,901 | $41,830 | $41,758 | $41,687 | $41,615 | $41,544 | $41,472 | $41,402 | $501,526 |

**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 6.7699% x 1/12. Based on ROE of 10.75% 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%, 3.7%, and 3.5%
(E) Line 9a x Line 10
(F) Line 9b x Line 11

**Tampa Electric Company**
Environmental Cost Recovery Clause
Calculation of the Projected Period Amount
**January 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) | (8,066,586) | (8,127,458) | (8,188,330) | (8,249,202) | (8,310,074) | (8,370,946) | (8,431,818) | (8,492,690) | (8,553,562) | (8,614,434) | (8,675,306) | (8,736,178) | |
| 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 | 11,691,164 | 11,630,292 | 11,569,420 | 11,508,548 | 11,447,676 | 11,386,804 | 11,325,932 | 11,265,060 | 11,204,188 | 11,143,316 | 11,082,444 | 11,021,572 | |
| 6. | Average Net Investment | | 11,721,600 | 11,660,728 | 11,599,856 | 11,538,984 | 11,478,112 | 11,417,240 | 11,356,368 | 11,295,496 | 11,234,624 | 11,173,752 | 11,112,880 | 11,052,008 | |
| 7. | Return on Average Net Investment | | | | | | | | | | | | | | |
| | a. Equity Component Grossed Up For Taxes (B) | | $66,128 | $65,785 | $65,442 | $65,098 | $64,755 | $64,411 | $64,068 | $63,724 | $63,381 | $63,038 | $62,694 | $62,351 | $770,875 |
| | b. Debt Component Grossed Up For Taxes (C) | | 15,974 | 15,891 | 15,808 | 15,725 | 15,642 | 15,559 | 15,476 | 15,393 | 15,310 | 15,227 | 15,144 | 15,061 | 186,210 |
| 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) | | 142,974 | 142,548 | 142,122 | 141,695 | 141,269 | 140,842 | 140,416 | 139,989 | 139,563 | 139,137 | 138,710 | 138,284 | 1,687,549 |
| | a. Recoverable Costs Allocated to Energy | | 142,974 | 142,548 | 142,122 | 141,695 | 141,269 | 140,842 | 140,416 | 139,989 | 139,563 | 139,137 | 138,710 | 138,284 | 1,687,549 |
| | 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) | | 142,974 | 142,548 | 142,122 | 141,695 | 141,269 | 140,842 | 140,416 | 139,989 | 139,563 | 139,137 | 138,710 | 138,284 | 1,687,549 |
| 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) | | $142,974 | $142,548 | $142,122 | $141,695 | $141,269 | $140,842 | $140,416 | $139,989 | $139,563 | $139,137 | $138,710 | $138,284 | $1,687,549 |

**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 6.7699% x 1/12. Based on ROE of 10.75% 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%, 3.7%, 3.5%, 3.5%, 3.2%, and 3.6%
(E) Line 9a x Line 10
(F) Line 9b x Line 11

**Tampa Electric Company**
Environmental Cost Recovery Clause
Calculation of the Projected Period Amount
**January 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) | (953,186) | (957,610) | (962,034) | (966,458) | (970,882) | (975,306) | (979,730) | (984,154) | (988,578) | (993,002) | (997,426) | (1,001,850) | |
| 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 | 608,287 | 603,863 | 599,439 | 595,015 | 590,591 | 586,167 | 581,743 | 577,319 | 572,895 | 568,471 | 564,047 | 559,623 | |
| 6. | Average Net Investment | | 610,499 | 606,075 | 601,651 | 597,227 | 592,803 | 588,379 | 583,955 | 579,531 | 575,107 | 570,683 | 566,259 | 561,835 | |
| 7. | Return on Average Net Investment | | | | | | | | | | | | | | |
| | a. Equity Component Grossed Up For Taxes (B) | | $3,444 | $3,419 | $3,394 | $3,369 | $3,344 | $3,319 | $3,294 | $3,269 | $3,245 | $3,220 | $3,195 | $3,170 | $39,682 |
| | b. Debt Component Grossed Up For Taxes (C) | | 832 | 826 | 820 | 814 | 808 | 802 | 796 | 790 | 784 | 778 | 772 | 766 | 9,588 |
| 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 | 8,669 | 8,638 | 8,607 | 8,576 | 8,545 | 8,514 | 8,483 | 8,453 | 8,422 | 8,391 | 8,360 | 102,358 |
| | a. Recoverable Costs Allocated to Energy | | 8,700 | 8,669 | 8,638 | 8,607 | 8,576 | 8,545 | 8,514 | 8,483 | 8,453 | 8,422 | 8,391 | 8,360 | 102,358 |
| | 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 | 8,669 | 8,638 | 8,607 | 8,576 | 8,545 | 8,514 | 8,483 | 8,453 | 8,422 | 8,391 | 8,360 | 102,358 |
| 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 | $8,669 | $8,638 | $8,607 | $8,576 | $8,545 | $8,514 | $8,483 | $8,453 | $8,422 | $8,391 | $8,360 | $102,358 |

**Notes:**
(A) Applicable depreciable base for Polk; account 342.81
(B) Line 6 x 6.7699% x 1/12. Based on ROE of 10.75% 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 3.4%
(E) Line 9a x Line 10
(F) Line 9b x Line 11

**Tampa Electric Company**
Environmental Cost Recovery Clause
Calculation of the Projected Period Amount
**January 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) | (1,222,887) | (1,229,284) | (1,235,681) | (1,242,078) | (1,248,475) | (1,254,872) | (1,261,269) | (1,267,666) | (1,274,063) | (1,280,460) | (1,286,857) | (1,293,254) | |
| 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 | 1,335,843 | 1,329,446 | 1,323,049 | 1,316,652 | 1,310,255 | 1,303,858 | 1,297,461 | 1,291,064 | 1,284,667 | 1,278,270 | 1,271,873 | 1,265,476 | |
| 6. | Average Net Investment | | 1,339,042 | 1,332,645 | 1,326,248 | 1,319,851 | 1,313,454 | 1,307,057 | 1,300,660 | 1,294,263 | 1,287,866 | 1,281,469 | 1,275,072 | 1,268,675 | |
| 7. | Return on Average Net Investment | | | | | | | | | | | | | | |
| | a. Equity Component Grossed Up For Taxes (B) | | $7,554 | $7,518 | $7,482 | $7,446 | $7,410 | $7,374 | $7,338 | $7,302 | $7,266 | $7,230 | $7,193 | $7,157 | $88,270 |
| | b. Debt Component Grossed Up For Taxes (C) | | 1,825 | 1,816 | 1,807 | 1,799 | 1,790 | 1,781 | 1,772 | 1,764 | 1,755 | 1,746 | 1,738 | 1,729 | 21,322 |
| 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) | | 15,776 | 15,731 | 15,686 | 15,642 | 15,597 | 15,552 | 15,507 | 15,463 | 15,418 | 15,373 | 15,328 | 15,283 | 186,356 |
| | a. Recoverable Costs Allocated to Energy | | 15,776 | 15,731 | 15,686 | 15,642 | 15,597 | 15,552 | 15,507 | 15,463 | 15,418 | 15,373 | 15,328 | 15,283 | 186,356 |
| | 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) | | 15,776 | 15,731 | 15,686 | 15,642 | 15,597 | 15,552 | 15,507 | 15,463 | 15,418 | 15,373 | 15,328 | 15,283 | 186,356 |
| 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) | | $15,776 | $15,731 | $15,686 | $15,642 | $15,597 | $15,552 | $15,507 | $15,463 | $15,418 | $15,373 | $15,328 | $15,283 | $186,356 |

**Notes:**
(A) Applicable depreciable base for Big Bend; account 312.44
(B) Line 6 x 6.7699% x 1/12. Based on ROE of 10.75% 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 3.0%
(E) Line 9a x Line 10
(F) Line 9b x Line 11

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DOCKET NO. 20210007-EI
ECRC 2022 PROJECTION, FORM 42-4P
EXHIBIT NO. MAS-3, DOCUMENT NO. 4, PAGE 14 OF 29

**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) | (934,982) | (940,479) | (945,976) | (951,473) | (956,970) | (962,467) | (967,964) | (973,461) | (978,958) | (984,455) | (989,952) | (995,449) | |
| 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 | 714,139 | 708,642 | 703,145 | 697,648 | 692,151 | 686,654 | 681,157 | 675,660 | 670,163 | 664,666 | 659,169 | 653,672 | |
| 6. | Average Net Investment | | 716,888 | 711,391 | 705,894 | 700,397 | 694,900 | 689,403 | 683,906 | 678,409 | 672,912 | 667,415 | 661,918 | 656,421 | |
| 7. | Return on Average Net Investment | | | | | | | | | | | | | | |
| | a. Equity Component Grossed Up For Taxes (B) | | $4,044 | $4,013 | $3,982 | $3,951 | $3,920 | $3,889 | $3,858 | $3,827 | $3,796 | $3,765 | $3,734 | $3,703 | $46,482 |
| | b. Debt Component Grossed Up For Taxes (C) | | 977 | 969 | 962 | 954 | 947 | 939 | 932 | 925 | 917 | 910 | 902 | 895 | 11,229 |
| 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) | | 10,518 | 10,479 | 10,441 | 10,402 | 10,364 | 10,325 | 10,287 | 10,249 | 10,210 | 10,172 | 10,133 | 10,095 | 123,675 |
| | a. Recoverable Costs Allocated to Energy | | 10,518 | 10,479 | 10,441 | 10,402 | 10,364 | 10,325 | 10,287 | 10,249 | 10,210 | 10,172 | 10,133 | 10,095 | 123,675 |
| | 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) | | 10,518 | 10,479 | 10,441 | 10,402 | 10,364 | 10,325 | 10,287 | 10,249 | 10,210 | 10,172 | 10,133 | 10,095 | 123,675 |
| 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) | | $10,518 | $10,479 | $10,441 | $10,402 | $10,364 | $10,325 | $10,287 | $10,249 | $10,210 | $10,172 | $10,133 | $10,095 | $123,675 |

**Notes:**
(A) Applicable depreciable base for Big Bend; account 312.41
(B) Line 6 x 6.7699% x 1/12. Based on ROE of 10.75% 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%
(E) Line 9a x Line 10
(F) Line 9b x Line 11

**Tampa Electric Company**
Environmental Cost Recovery Clause
Calculation of the Projected Period Amount
**January 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) | (833,293) | (838,170) | (843,047) | (847,924) | (852,801) | (857,678) | (862,555) | (867,432) | (872,309) | (877,186) | (882,063) | (886,940) | |
| 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 | 748,594 | 743,717 | 738,840 | 733,963 | 729,086 | 724,209 | 719,332 | 714,455 | 709,578 | 704,701 | 699,824 | 694,947 | |
| 6. | Average Net Investment | | 751,033 | 746,156 | 741,279 | 736,402 | 731,525 | 726,648 | 721,771 | 716,894 | 712,017 | 707,140 | 702,263 | 697,386 | |
| 7. | Return on Average Net Investment | | | | | | | | | | | | | | |
| | a. Equity Component Grossed Up For Taxes (B) | | $4,237 | $4,210 | $4,182 | $4,154 | $4,127 | $4,099 | $4,072 | $4,044 | $4,017 | $3,989 | $3,962 | $3,934 | $49,027 |
| | b. Debt Component Grossed Up For Taxes (C) | | 1,023 | 1,017 | 1,010 | 1,004 | 997 | 990 | 984 | 977 | 970 | 964 | 957 | 950 | 11,843 |
| 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) | | 10,137 | 10,104 | 10,069 | 10,035 | 10,001 | 9,966 | 9,933 | 9,898 | 9,864 | 9,830 | 9,796 | 9,761 | 119,394 |
| | a. Recoverable Costs Allocated to Energy | | 10,137 | 10,104 | 10,069 | 10,035 | 10,001 | 9,966 | 9,933 | 9,898 | 9,864 | 9,830 | 9,796 | 9,761 | 119,394 |
| | 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) | | 10,137 | 10,104 | 10,069 | 10,035 | 10,001 | 9,966 | 9,933 | 9,898 | 9,864 | 9,830 | 9,796 | 9,761 | 119,394 |
| 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) | | $10,137 | $10,104 | $10,069 | $10,035 | $10,001 | $9,966 | $9,933 | $9,898 | $9,864 | $9,830 | $9,796 | $9,761 | $119,394 |

**Notes:**
(A) Applicable depreciable base for Big Bend; account 312.42
(B) Line 6 x 6.7699% x 1/12. Based on ROE of 10.75% 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 3.7%
(E) Line 9a x Line 10
(F) Line 9b x Line 11

**Tampa Electric Company**
Environmental Cost Recovery Clause
Calculation of the Projected Period Amount
**January 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) | (1,221,899) | (1,229,852) | (1,237,805) | (1,245,758) | (1,253,711) | (1,261,664) | (1,269,617) | (1,277,570) | (1,285,523) | (1,293,476) | (1,301,429) | (1,309,382) | |
| 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 | 1,484,608 | 1,476,655 | 1,468,702 | 1,460,749 | 1,452,796 | 1,444,843 | 1,436,890 | 1,428,937 | 1,420,984 | 1,413,031 | 1,405,078 | 1,397,125 | |
| 6. | Average Net Investment | | 1,488,585 | 1,480,632 | 1,472,679 | 1,464,726 | 1,456,773 | 1,448,820 | 1,440,867 | 1,432,914 | 1,424,961 | 1,417,008 | 1,409,055 | 1,401,102 | |
| 7. | Return on Average Net Investment | | | | | | | | | | | | | | |
| | a. Equity Component Grossed Up For Taxes (B) | | $8,398 | $8,353 | $8,308 | $8,263 | $8,219 | $8,174 | $8,129 | $8,084 | $8,039 | $7,994 | $7,949 | $7,904 | $97,814 |
| | 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 | 1,909 | 23,628 |
| 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) | | 18,380 | 18,324 | 18,268 | 18,212 | 18,157 | 18,101 | 18,046 | 17,990 | 17,934 | 17,878 | 17,822 | 17,766 | 216,878 |
| | a. Recoverable Costs Allocated to Energy | | 18,380 | 18,324 | 18,268 | 18,212 | 18,157 | 18,101 | 18,046 | 17,990 | 17,934 | 17,878 | 17,822 | 17,766 | 216,878 |
| | 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) | | 18,380 | 18,324 | 18,268 | 18,212 | 18,157 | 18,101 | 18,046 | 17,990 | 17,934 | 17,878 | 17,822 | 17,766 | 216,878 |
| 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) | | $18,380 | $18,324 | $18,268 | $18,212 | $18,157 | $18,101 | $18,046 | $17,990 | $17,934 | $17,878 | $17,822 | $17,766 | $216,878 |

**Notes:**
(A) Applicable depreciable base for Big Bend; accounts 312.43 ($1,995,677) and 315.43 ($710,830).
(B) Line 6 x 6.7699% x 1/12. Based on ROE of 10.75% 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 3.5% and 3.6%
(E) Line 9a x Line 10
(F) Line 9b x Line 11

**Tampa Electric Company**
Environmental Cost Recovery Clause
Calculation of the Projected Period Amount
**January 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) | $85,719,102 | $85,719,102 | $85,719,102 | $85,719,102 | $85,719,102 | $85,719,102 | $85,719,102 | $85,719,102 | $85,719,102 | $85,719,102 | $85,719,102 | $85,719,102 | $85,719,102 | |
| 3. | Less: Accumulated Depreciation | (43,689,606) | (43,998,772) | (44,307,938) | (44,617,104) | (44,926,270) | (45,235,436) | (45,544,602) | (45,853,768) | (46,162,934) | (46,472,100) | (46,781,266) | (47,090,432) | (47,399,598) | |
| 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) | $42,029,496 | 41,720,330 | 41,411,164 | 41,101,998 | 40,792,832 | 40,483,666 | 40,174,500 | 39,865,334 | 39,556,168 | 39,247,002 | 38,937,836 | 38,628,670 | 38,319,504 | |
| 6. | Average Net Investment | | 41,874,913 | 41,565,747 | 41,256,581 | 40,947,415 | 40,638,249 | 40,329,083 | 40,019,917 | 39,710,751 | 39,401,585 | 39,092,419 | 38,783,253 | 38,474,087 | |
| 7. | Return on Average Net Investment | | | | | | | | | | | | | | |
| | a. Equity Component Grossed Up For Taxes (B) | | $236,241 | $234,497 | $232,752 | $231,008 | $229,264 | $227,520 | $225,776 | $224,032 | $222,287 | $220,543 | $218,799 | $217,055 | $2,719,774 |
| | b. Debt Component Grossed Up For Taxes (C) | | 57,065 | 56,644 | 56,222 | 55,801 | 55,380 | 54,958 | 54,537 | 54,116 | 53,695 | 53,273 | 52,852 | 52,431 | 656,974 |
| 8. | Investment Expenses | | | | | | | | | | | | | | |
| | a. Depreciation (D) | | 309,166 | 309,166 | 309,166 | 309,166 | 309,166 | 309,166 | 309,166 | 309,166 | 309,166 | 309,166 | 309,166 | 309,166 | 3,709,992 |
| | 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) | | 602,472 | 600,307 | 598,140 | 595,975 | 593,810 | 591,644 | 589,479 | 587,314 | 585,148 | 582,982 | 580,817 | 578,652 | 7,086,740 |
| | a. Recoverable Costs Allocated to Energy | | 602,472 | 600,307 | 598,140 | 595,975 | 593,810 | 591,644 | 589,479 | 587,314 | 585,148 | 582,982 | 580,817 | 578,652 | 7,086,740 |
| | 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) | | 602,472 | 600,307 | 598,140 | 595,975 | 593,810 | 591,644 | 589,479 | 587,314 | 585,148 | 582,982 | 580,817 | 578,652 | 7,086,740 |
| 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) | | $602,472 | $600,307 | $598,140 | $595,975 | $593,810 | $591,644 | $589,479 | $587,314 | $585,148 | $582,982 | $580,817 | $578,652 | $7,086,740 |

**Notes:**
(A) Applicable depreciable base for Big Bend; accounts 311.51 ($22,278,982), 312.51 ($48,529,672), 315.51 ($14,063,245), and 316.51 ($847,203).
(B) Line 6 x 6.7699% x 1/12. Based on ROE of 10.75% 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%, 4.3%, 4.8%, and 4.1%
(E) Line 9a x Line 10
(F) Line 9b x Line 11

**Tampa Electric Company**
Environmental Cost Recovery Clause
Calculation of the Projected Period Amount
**January 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) | $96,538,133 | $96,538,133 | $96,538,133 | $96,538,133 | $96,538,133 | $96,538,133 | $96,538,133 | $96,538,133 | $96,538,133 | $96,538,133 | $96,538,133 | $96,538,133 | $96,538,133 | |
| 3. | Less: Accumulated Depreciation | (45,772,284) | (46,084,661) | (46,397,038) | (46,709,415) | (47,021,792) | (47,334,169) | (47,646,546) | (47,958,923) | (48,271,300) | (48,583,677) | (48,896,054) | (49,208,431) | (49,520,808) | |
| 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) | $50,765,849 | 50,453,472 | 50,141,095 | 49,828,718 | 49,516,341 | 49,203,964 | 48,891,587 | 48,579,210 | 48,266,833 | 47,954,456 | 47,642,079 | 47,329,702 | 47,017,325 | |
| 6. | Average Net Investment | | 50,609,660 | 50,297,283 | 49,984,906 | 49,672,529 | 49,360,152 | 49,047,775 | 48,735,398 | 48,423,021 | 48,110,644 | 47,798,267 | 47,485,890 | 47,173,513 | |
| 7. | Return on Average Net Investment | | | | | | | | | | | | | | |
| | a. Equity Component Grossed Up For Taxes (B) | | $285,519 | $283,756 | $281,994 | $280,232 | $278,469 | $276,707 | $274,945 | $273,183 | $271,420 | $269,658 | $267,896 | $266,133 | $3,309,912 |
| | b. Debt Component Grossed Up For Taxes (C) | | 68,968 | 68,543 | 68,117 | 67,691 | 67,266 | 66,840 | 66,414 | 65,988 | 65,563 | 65,137 | 64,711 | 64,286 | 799,524 |
| 8. | Investment Expenses | | | | | | | | | | | | | | |
| | a. Depreciation (D) | | 312,377 | 312,377 | 312,377 | 312,377 | 312,377 | 312,377 | 312,377 | 312,377 | 312,377 | 312,377 | 312,377 | 312,377 | 3,748,524 |
| | 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) | | 666,864 | 664,676 | 662,488 | 660,300 | 658,112 | 655,924 | 653,736 | 651,548 | 649,360 | 647,172 | 644,984 | 642,796 | 7,857,960 |
| | a. Recoverable Costs Allocated to Energy | | 666,864 | 664,676 | 662,488 | 660,300 | 658,112 | 655,924 | 653,736 | 651,548 | 649,360 | 647,172 | 644,984 | 642,796 | 7,857,960 |
| | 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) | | 666,864 | 664,676 | 662,488 | 660,300 | 658,112 | 655,924 | 653,736 | 651,548 | 649,360 | 647,172 | 644,984 | 642,796 | 7,857,960 |
| 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) | | $666,864 | $664,676 | $662,488 | $660,300 | $658,112 | $655,924 | $653,736 | $651,548 | $649,360 | $647,172 | $644,984 | $642,796 | $7,857,960 |

**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 6.7699% x 1/12. Based on ROE of 10.75% 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%, 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 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) | $81,764,602 | $81,764,602 | $81,764,602 | $81,764,602 | $81,764,602 | $81,764,602 | $81,764,602 | $81,764,602 | $81,764,602 | $81,764,602 | $81,764,602 | $81,764,602 | $81,764,602 | |
| 3. | Less: Accumulated Depreciation | (40,038,249) | (40,290,323) | (40,542,397) | (40,794,471) | (41,046,545) | (41,298,619) | (41,550,693) | (41,802,767) | (42,054,841) | (42,306,915) | (42,558,989) | (42,811,063) | (43,063,137) | |
| 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) | $41,726,353 | 41,474,279 | 41,222,205 | 40,970,131 | 40,718,057 | 40,465,983 | 40,213,909 | 39,961,835 | 39,709,761 | 39,457,687 | 39,205,613 | 38,953,539 | 38,701,465 | |
| 6. | Average Net Investment | | 41,600,316 | 41,348,242 | 41,096,168 | 40,844,094 | 40,592,020 | 40,339,946 | 40,087,872 | 39,835,798 | 39,583,724 | 39,331,650 | 39,079,576 | 38,827,502 | |
| 7. | Return on Average Net Investment | | | | | | | | | | | | | | |
| | a. Equity Component Grossed Up For Taxes (B) | | $234,692 | $233,270 | $231,847 | $230,425 | $229,003 | $227,581 | $226,159 | $224,737 | $223,315 | $221,893 | $220,471 | $219,049 | $2,722,442 |
| | b. Debt Component Grossed Up For Taxes (C) | | 56,691 | 56,347 | 56,004 | 55,660 | 55,317 | 54,973 | 54,630 | 54,286 | 53,943 | 53,599 | 53,256 | 52,912 | 657,618 |
| 8. | Investment Expenses | | | | | | | | | | | | | | |
| | a. Depreciation (D) | | 252,074 | 252,074 | 252,074 | 252,074 | 252,074 | 252,074 | 252,074 | 252,074 | 252,074 | 252,074 | 252,074 | 252,074 | 3,024,888 |
| | b. Amortization | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | c. Dismantlement | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | d. Property Taxes | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | e. Other | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9. | Total System Recoverable Expenses (Lines 7 + 8) | | 543,457 | 541,691 | 539,925 | 538,159 | 536,394 | 534,628 | 532,863 | 531,097 | 529,332 | 527,566 | 525,801 | 524,035 | 6,404,948 |
| | a. Recoverable Costs Allocated to Energy | | 543,457 | 541,691 | 539,925 | 538,159 | 536,394 | 534,628 | 532,863 | 531,097 | 529,332 | 527,566 | 525,801 | 524,035 | 6,404,948 |
| | 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) | | 543,457 | 541,691 | 539,925 | 538,159 | 536,394 | 534,628 | 532,863 | 531,097 | 529,332 | 527,566 | 525,801 | 524,035 | 6,404,948 |
| 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) | | $543,457 | $541,691 | $539,925 | $538,159 | $536,394 | $534,628 | $532,863 | $531,097 | $529,332 | $527,566 | $525,801 | $524,035 | $6,404,948 |

**Notes:**
(A) Applicable depreciable base for Big Bend; accounts 311.53 ($21,689,422), 312.53 ($45,559,543), 315.53 ($13,690,954), and 316.53 ($824,684).
(B) Line 6 x 6.7699% x 1/12. Based on ROE of 10.75% 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%, 3.9%, 4.0%, 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 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) | (31,889,322) | (32,083,725) | (32,278,128) | (32,472,531) | (32,666,934) | (32,861,337) | (33,055,740) | (33,250,143) | (33,444,546) | (33,638,949) | (33,833,352) | (34,027,755) | |
| 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 | 35,699,511 | 35,505,108 | 35,310,705 | 35,116,302 | 34,921,899 | 34,727,496 | 34,533,093 | 34,338,690 | 34,144,287 | 33,949,884 | 33,755,481 | 33,561,078 | |
| 6. | Average Net Investment | | 35,796,713 | 35,602,310 | 35,407,907 | 35,213,504 | 35,019,101 | 34,824,698 | 34,630,295 | 34,435,892 | 34,241,489 | 34,047,086 | 33,852,683 | 33,658,280 | |
| 7. | Return on Average Net Investment | | | | | | | | | | | | | | |
| | a. Equity Component Grossed Up For Taxes (B) | | $201,950 | $200,853 | $199,757 | $198,660 | $197,563 | $196,466 | $195,370 | $194,273 | $193,176 | $192,079 | $190,983 | $189,886 | $2,351,016 |
| | b. Debt Component Grossed Up For Taxes (C) | | 48,782 | 48,517 | 48,252 | 47,987 | 47,722 | 47,457 | 47,192 | 46,928 | 46,663 | 46,398 | 46,133 | 45,868 | 567,899 |
| 8. | Investment Expenses | | | | | | | | | | | | | | |
| | a. Depreciation (D) | | 194,403 | 194,403 | 194,403 | 194,403 | 194,403 | 194,403 | 194,403 | 194,403 | 194,403 | 194,403 | 194,403 | 194,403 | 2,332,836 |
| | 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) | | 445,135 | 443,773 | 442,412 | 441,050 | 439,688 | 438,326 | 436,965 | 435,604 | 434,242 | 432,880 | 431,519 | 430,157 | 5,251,751 |
| | a. Recoverable Costs Allocated to Energy | | 445,135 | 443,773 | 442,412 | 441,050 | 439,688 | 438,326 | 436,965 | 435,604 | 434,242 | 432,880 | 431,519 | 430,157 | 5,251,751 |
| | 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) | | 445,135 | 443,773 | 442,412 | 441,050 | 439,688 | 438,326 | 436,965 | 435,604 | 434,242 | 432,880 | 431,519 | 430,157 | 5,251,751 |
| 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) | | $445,135 | $443,773 | $442,412 | $441,050 | $439,688 | $438,326 | $436,965 | $435,604 | $434,242 | $432,880 | $431,519 | $430,157 | $5,251,751 |

**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).
(B) Line 6 x 6.7699% x 1/12. Based on ROE of 10.75% 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 2.4%, 3.8%, 3.9%, 3.3%, 3.7%, and 3.0%
(E) Line 9a x Line 10
(F) Line 9b x Line 11

**Tampa Electric Company**
Environmental Cost Recovery Clause
Calculation of the Projected Period Amount
**January 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) | (7,124,431) | (7,176,013) | (7,227,595) | (7,279,177) | (7,330,759) | (7,382,341) | (7,433,923) | (7,485,505) | (7,537,087) | (7,588,669) | (7,640,251) | (7,691,833) | |
| 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 | 17,343,375 | 17,291,793 | 17,240,211 | 17,188,629 | 17,137,047 | 17,085,465 | 17,033,883 | 16,982,301 | 16,930,719 | 16,879,137 | 16,827,555 | 16,775,973 | |
| 6. | Average Net Investment | | 17,369,166 | 17,317,584 | 17,266,002 | 17,214,420 | 17,162,838 | 17,111,256 | 17,059,674 | 17,008,092 | 16,956,510 | 16,904,928 | 16,853,346 | 16,801,764 | |
| 7. | Return on Average Net Investment | | | | | | | | | | | | | | |
| | a. Equity Component Grossed Up For Taxes (B) | | $97,990 | $97,699 | $97,408 | $97,117 | $96,826 | $96,535 | $96,244 | $95,953 | $95,662 | $95,371 | $95,080 | $94,789 | $1,156,674 |
| | b. Debt Component Grossed Up For Taxes (C) | | 23,670 | 23,600 | 23,529 | 23,459 | 23,389 | 23,318 | 23,248 | 23,178 | 23,107 | 23,037 | 22,967 | 22,897 | 279,399 |
| 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) | | 173,242 | 172,881 | 172,519 | 172,158 | 171,797 | 171,435 | 171,074 | 170,713 | 170,351 | 169,990 | 169,629 | 169,268 | 2,055,057 |
| | a. Recoverable Costs Allocated to Energy | | 173,242 | 172,881 | 172,519 | 172,158 | 171,797 | 171,435 | 171,074 | 170,713 | 170,351 | 169,990 | 169,629 | 169,268 | 2,055,057 |
| | 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) | | 173,242 | 172,881 | 172,519 | 172,158 | 171,797 | 171,435 | 171,074 | 170,713 | 170,351 | 169,990 | 169,629 | 169,268 | 2,055,057 |
| 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) | | $173,242 | $172,881 | $172,519 | $172,158 | $171,797 | $171,435 | $171,074 | $170,713 | $170,351 | $169,990 | $169,629 | $169,268 | $2,055,057 |

**Notes:**
(A) Applicable depreciable base for Big Bend; accounts 312.45 ($23,011,597) and 312.44 ($1,456,209).
(B) Line 6 x 6.7699% x 1/12. Based on ROE of 10.75% 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 2.5% 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 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) | (2,245,341) | (2,267,676) | (2,290,011) | (2,312,346) | (2,334,681) | (2,357,016) | (2,379,351) | (2,401,686) | (2,424,021) | (2,446,356) | (2,468,691) | (2,491,026) | |
| 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 | 6,389,687 | 6,367,352 | 6,345,017 | 6,322,682 | 6,300,347 | 6,278,012 | 6,255,677 | 6,233,342 | 6,211,007 | 6,188,672 | 6,166,337 | 6,144,002 | |
| 6. | Average Net Investment | | 6,400,854 | 6,378,519 | 6,356,184 | 6,333,849 | 6,311,514 | 6,289,179 | 6,266,844 | 6,244,509 | 6,222,174 | 6,199,839 | 6,177,504 | 6,155,169 | |
| 7. | Return on Average Net Investment | | | | | | | | | | | | | | |
| | a. Equity Component Grossed Up For Taxes (B) | | $36,111 | $35,985 | $35,859 | $35,733 | $35,607 | $35,481 | $35,355 | $35,229 | $35,103 | $34,977 | $34,851 | $34,725 | $425,016 |
| | b. Debt Component Grossed Up For Taxes (C) | | 8,723 | 8,692 | 8,662 | 8,631 | 8,601 | 8,571 | 8,540 | 8,510 | 8,479 | 8,449 | 8,418 | 8,388 | 102,664 |
| 8. | Investment Expenses | | | | | | | | | | | | | | |
| | a. Depreciation (D) | | 22,335 | 22,335 | 22,335 | 22,335 | 22,335 | 22,335 | 22,335 | 22,335 | 22,335 | 22,335 | 22,335 | 22,335 | 268,020 |
| | 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) | | 67,169 | 67,012 | 66,856 | 66,699 | 66,543 | 66,387 | 66,230 | 66,074 | 65,917 | 65,761 | 65,604 | 65,448 | 795,700 |
| | a. Recoverable Costs Allocated to Energy | | 67,169 | 67,012 | 66,856 | 66,699 | 66,543 | 66,387 | 66,230 | 66,074 | 65,917 | 65,761 | 65,604 | 65,448 | 795,700 |
| | 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) | | 67,169 | 67,012 | 66,856 | 66,699 | 66,543 | 66,387 | 66,230 | 66,074 | 65,917 | 65,761 | 65,604 | 65,448 | 795,700 |
| 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) | | $67,169 | $67,012 | $66,856 | $66,699 | $66,543 | $66,387 | $66,230 | $66,074 | $65,917 | $65,761 | $65,604 | $65,448 | $795,700 |

**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 6.7699% x 1/12. Based on ROE of 10.75% 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 3.0%, 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

**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) | | ($193) | ($193) | ($193) | ($193) | ($193) | ($193) | ($193) | ($193) | ($193) | ($193) | ($193) | ($193) | (2,316) |
| | 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 | | (240) | (240) | (240) | (240) | (240) | (240) | (240) | (240) | (240) | (240) | (240) | (240) | (2,880) |
| 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) | | (245) | (233) | (233) | (245) | (233) | (233) | (245) | (233) | (233) | (245) | (233) | (233) | (2,839) |
| | a. Recoverable Costs Allocated to Energy | | (245) | (233) | (233) | (245) | (233) | (233) | (245) | (233) | (233) | (245) | (233) | (233) | (2,839) |
| | 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) | | (245) | (233) | (233) | (245) | (233) | (233) | (245) | (233) | (233) | (245) | (233) | (233) | (2,844) |
| 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) | | ($245) | ($233) | ($233) | ($245) | ($233) | ($233) | ($245) | ($233) | ($233) | ($245) | ($233) | ($233) | ($2,844) |

**Notes:**
(A) Line 6 x 6.7699% x 1/12. Based on ROE of 10.75% 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

**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) | (4,451,850) | (4,503,729) | (4,555,608) | (4,607,487) | (4,659,366) | (4,711,245) | (4,763,124) | (4,815,003) | (4,866,882) | (4,918,761) | (4,970,640) | (5,022,519) | |
| 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 | 17,015,509 | 16,963,630 | 16,911,751 | 16,859,872 | 16,807,993 | 16,756,114 | 16,704,235 | 16,652,356 | 16,600,477 | 16,548,598 | 16,496,719 | 16,444,840 | |
| 6. | Average Net Investment | | 17,041,449 | 16,989,570 | 16,937,691 | 16,885,812 | 16,833,933 | 16,782,054 | 16,730,175 | 16,678,296 | 16,626,417 | 16,574,538 | 16,522,659 | 16,470,780 | |
| 7. | Return on Average Net Investment | | | | | | | | | | | | | | |
| | a. Equity Component Grossed Up For Taxes (B) | | $96,141 | $95,848 | $95,555 | $95,263 | $94,970 | $94,677 | $94,385 | $94,092 | $93,799 | $93,507 | $93,214 | $92,921 | $1,134,372 |
| | b. Debt Component Grossed Up For Taxes (C) | | 23,223 | 23,153 | 23,082 | 23,011 | 22,940 | 22,870 | 22,799 | 22,728 | 22,658 | 22,587 | 22,516 | 22,446 | 274,013 |
| 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) | | 171,243 | 170,880 | 170,516 | 170,153 | 169,789 | 169,426 | 169,063 | 168,699 | 168,336 | 167,973 | 167,609 | 167,246 | 2,030,933 |
| | a. Recoverable Costs Allocated to Energy | | 171,243 | 170,880 | 170,516 | 170,153 | 169,789 | 169,426 | 169,063 | 168,699 | 168,336 | 167,973 | 167,609 | 167,246 | 2,030,933 |
| | 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) | | 171,243 | 170,880 | 170,516 | 170,153 | 169,789 | 169,426 | 169,063 | 168,699 | 168,336 | 167,973 | 167,609 | 167,246 | 2,030,933 |
| 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) | | $171,243 | $170,880 | $170,516 | $170,153 | $169,789 | $169,426 | $169,063 | $168,699 | $168,336 | $167,973 | $167,609 | $167,246 | $2,030,933 |

**Notes:**
(A) Applicable depreciable base for Big Bend; accounts 311.40
(B) Line 6 x 6.7699% x 1/12. Based on ROE of 10.75% 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

**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) | (128,489) | (139,925) | (152,070) | (164,923) | (179,901) | (194,879) | (209,857) | (224,835) | (239,813) | (254,791) | (269,769) | (284,747) | |
| 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 | 4,025,042 | 4,263,606 | 4,501,461 | 5,238,608 | 5,223,630 | 5,208,652 | 5,193,674 | 5,178,696 | 5,163,718 | 5,148,740 | 5,133,762 | 5,118,784 | |
| 6. | Average Net Investment | | 3,905,406 | 4,144,324 | 4,382,534 | 4,870,035 | 5,231,119 | 5,216,141 | 5,201,163 | 5,186,185 | 5,171,207 | 5,156,229 | 5,141,251 | 5,126,273 | |
| 7. | Return on Average Net Investment | | | | | | | | | | | | | | |
| | a. Equity Component Grossed Up For Taxes (B) | | $22,033 | $23,381 | $24,724 | $27,475 | $29,512 | $29,427 | $29,343 | $29,258 | $29,174 | $29,089 | $29,005 | $28,920 | $331,341 |
| | b. Debt Component Grossed Up For Taxes (C) | | 5,322 | 5,648 | 5,972 | 6,637 | 7,129 | 7,108 | 7,088 | 7,067 | 7,047 | 7,027 | 7,006 | 6,986 | 80,037 |
| 8. | Investment Expenses | | | | | | | | | | | | | | |
| | a. Depreciation (D) | | 10,728 | 11,436 | 12,145 | 12,853 | 14,978 | 14,978 | 14,978 | 14,978 | 14,978 | 14,978 | 14,978 | 14,978 | 166,986 |
| | 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) | | 38,083 | 40,465 | 42,841 | 46,965 | 51,619 | 51,513 | 51,409 | 51,303 | 51,199 | 51,094 | 50,989 | 50,884 | 578,364 |
| | 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 | | 38,083 | 40,465 | 42,841 | 46,965 | 51,619 | 51,513 | 51,409 | 51,303 | 51,199 | 51,094 | 50,989 | 50,884 | 578,364 |
| 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) | | 38,083 | 40,465 | 42,841 | 46,965 | 51,619 | 51,513 | 51,409 | 51,303 | 51,199 | 51,094 | 50,989 | 50,884 | 578,364 |
| 14. | Total Jurisdictional Recoverable Costs (Lines 12 + 13) | | $38,083 | $40,465 | $42,841 | $46,965 | $51,619 | $51,513 | $51,409 | $51,303 | $51,199 | $51,094 | $50,989 | $50,884 | $578,364 |

**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 6.7699% x 1/12. Based on ROE of 10.75% 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%, 3.0% 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: 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) | (15,069) | (20,092) | (25,115) | (30,138) | (35,161) | (40,184) | (45,207) | (50,230) | (55,253) | (60,276) | (65,299) | (70,322) | |
| 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 | 1,993,962 | 1,988,939 | 1,983,916 | 1,978,893 | 1,973,870 | 1,968,847 | 1,963,824 | 1,958,801 | 1,953,778 | 1,948,755 | 1,943,732 | 1,938,709 | |
| 6. | Average Net Investment | | 1,996,474 | 1,991,451 | 1,986,428 | 1,981,405 | 1,976,382 | 1,971,359 | 1,966,336 | 1,961,313 | 1,956,290 | 1,951,267 | 1,946,244 | 1,941,221 | |
| 7. | Return on Average Net Investment | | | | | | | | | | | | | | |
| | a. Equity Component Grossed Up For Taxes (B) | | $11,263 | $11,235 | $11,207 | $11,178 | $11,150 | $11,122 | $11,093 | $11,065 | $11,037 | $11,008 | $10,980 | $10,952 | $133,290 |
| | b. Debt Component Grossed Up For Taxes (C) | | 2,721 | 2,714 | 2,707 | 2,700 | 2,693 | 2,686 | 2,680 | 2,673 | 2,666 | 2,659 | 2,652 | 2,645 | 32,196 |
| 8. | Investment Expenses | | | | | | | | | | | | | | |
| | a. Depreciation (D) | | 5,023 | 5,023 | 5,023 | 5,023 | 5,023 | 5,023 | 5,023 | 5,023 | 5,023 | 5,023 | 5,023 | 5,023 | 60,276 |
| | 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) | | 19,007 | 18,972 | 18,937 | 18,901 | 18,866 | 18,831 | 18,796 | 18,761 | 18,726 | 18,690 | 18,655 | 18,620 | 225,762 |
| | 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 | | 19,007 | 18,972 | 18,937 | 18,901 | 18,866 | 18,831 | 18,796 | 18,761 | 18,726 | 18,690 | 18,655 | 18,620 | 225,762 |
| 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) | | 19,007 | 18,972 | 18,937 | 18,901 | 18,866 | 18,831 | 18,796 | 18,761 | 18,726 | 18,690 | 18,655 | 18,620 | 225,762 |
| 14. | Total Jurisdictional Recoverable Costs (Lines 12 + 13) | | $19,007 | $18,972 | $18,937 | $18,901 | $18,866 | $18,831 | $18,796 | $18,761 | $18,726 | $18,690 | $18,655 | $18,620 | $225,762 |

**Notes:**
(A) Applicable depreciable base for Big Bend; accounts 312.44.
(B) Line 6 x 6.7699% x 1/12. Based on ROE of 10.75% 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 3.0%.
(E) Line 9a x Line 10
(F) Line 9b x Line 11

**Tampa Electric Company**
Environmental Cost Recovery Clause
Calculation of the Projected Period Amount
**January 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 | (57,057) | (116,197) | (177,561) | (245,953) | (318,071) | (391,365) | (465,609) | |
| 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 | 20,815,785 | 21,541,844 | 23,960,679 | 25,207,486 | 25,550,568 | 25,812,473 | 26,276,473 | |
| 6. | Average Net Investment | | 14,074,246 | 15,734,445 | 17,119,644 | 18,219,844 | 19,445,043 | 20,476,714 | 21,178,814 | 22,751,261 | 24,584,083 | 25,379,027 | 25,681,520 | 26,044,473 | |
| 7. | Return on Average Net Investment | | | | | | | | | | | | | | |
| | a. Equity Component Grossed Up For Taxes (B) | | $79,401 | $88,767 | $96,582 | $102,789 | $109,701 | $115,521 | $119,482 | $128,353 | $138,693 | $143,178 | $144,884 | $146,932 | $1,414,283 |
| | b. Debt Component Grossed Up For Taxes (C) | | 19,180 | 21,442 | 23,330 | 24,829 | 26,499 | 27,905 | 28,861 | 31,004 | 33,502 | 34,585 | 34,997 | 35,492 | 341,626 |
| 8. | Investment Expenses | | | | | | | | | | | | | | |
| | a. Depreciation (D) | | 0 | 0 | 0 | 0 | 0 | 57,057 | 59,140 | 61,364 | 68,392 | 72,118 | 73,294 | 74,244 | 465,609 |
| | 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) | | 98,581 | 110,209 | 119,912 | 127,618 | 136,200 | 200,483 | 207,483 | 220,721 | 240,587 | 249,881 | 253,175 | 256,668 | 2,221,518 |
| | 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 | | 98,581 | 110,209 | 119,912 | 127,618 | 136,200 | 200,483 | 207,483 | 220,721 | 240,587 | 249,881 | 253,175 | 256,668 | 2,221,518 |
| 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) | | 98,581 | 110,209 | 119,912 | 127,618 | 136,200 | 200,483 | 207,483 | 220,721 | 240,587 | 249,881 | 253,175 | 256,668 | 2,221,518 |
| 14. | Total Jurisdictional Recoverable Costs (Lines 12 + 13) | | $98,581 | $110,209 | $119,912 | $127,618 | $136,200 | $200,483 | $207,483 | $220,721 | $240,587 | $249,881 | $253,175 | $256,668 | $2,221,518 |

**Notes:**
(A) Applicable depreciable base for Big Bend; accounts 312.40
(B) Line 6 x 6.7699% x 1/12. Based on ROE of 10.75% 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 3.4%.
(E) Line 9a x Line 10
(F) Line 9b x Line 11

**Tampa Electric Company**
Environmental Cost Recovery Clause
Calculation of the Projected Period Amount
**January 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) | | $73,980 | $76,331 | $78,254 | $80,311 | $81,812 | $82,201 | $82,223 | $82,237 | $82,238 | $82,238 | $82,238 | $82,238 | $966,301 |
| | 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) | | 91,850 | 94,769 | 97,157 | 99,710 | 101,574 | 102,057 | 102,084 | 102,102 | 102,103 | 102,103 | 102,103 | 102,103 | 1,199,715 |
| | 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 | | 91,850 | 94,769 | 97,157 | 99,710 | 101,574 | 102,057 | 102,084 | 102,102 | 102,103 | 102,103 | 102,103 | 102,103 | 1,199,715 |
| 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) | | 91,850 | 94,769 | 97,157 | 99,710 | 101,574 | 102,057 | 102,084 | 102,102 | 102,103 | 102,103 | 102,103 | 102,103 | 1,199,715 |
| 14. | Total Jurisdictional Recoverable Costs (Lines 12 + 13) | | $91,850 | $94,769 | $97,157 | $99,710 | $101,574 | $102,057 | $102,084 | $102,102 | $102,103 | $102,103 | $102,103 | $102,103 | $1,199,715 |

**Notes:**
(A) Applicable depreciable base for Big Bend; accounts TBD depending on type of plant added
(B) Line 6 x 6.7699% x 1/12. Based on ROE of 10.75% 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

**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 $914,729.

There are not any projected O&M costs for the period 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 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 $79,937.

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 $44,473.

**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 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 $ 65,893.

**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 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 $48,366.

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**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: The estimated depreciation plus return for the period January 2022 through December 2022 is $5,331,524.

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

**Tampa Electric Company**
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**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 $7,964.

**Tampa Electric Company**
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**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 $1,522,184.

**Tampa Electric Company**
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**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 $1,687,549.

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

**Tampa Electric Company**
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**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 $501,526.

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

**Tampa Electric Company**
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**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**
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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.

**Tampa Electric Company**
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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 ($2,880).

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

**Tampa Electric Company**
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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.

**Tampa Electric Company**
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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.

**Tampa Electric Company**
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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 $102,358.

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

**<u>Tampa Electric Company</u>**
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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.

**Tampa Electric Company**
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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 $186,356.

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

**Tampa Electric Company**
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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 $123,675.

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 $119,394.

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 $216,878.

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.

**Tampa Electric Company**
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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: The estimated depreciation plus return for the period January 2022 through December 2022 is $7,086,740.

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: The estimated depreciation plus return for the period January 2022 through December 2022 is $7,857,960.

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: The estimated depreciation plus return for the period January 2022 through December 2022 is $6,404,948.

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

**Tampa Electric Company**
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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 $5,251,751.

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

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

**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.

**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 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 $2,055,057.

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

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

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

**Project Accomplishments:**

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 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 $795,700.

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

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

**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.

**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 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 $2,030,933.

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

**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 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 $578,364 and $225,762, 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.

**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 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 Rule Compliance program estimated depreciation plus return for the period January 2022 through December 2022 is $2,221,518.

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 $1,199,715.

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 | 52.98% | 9,728,165 | 9,728,165 | 2,096 | 1.07447 | 1.05324 | 10,246,140 | 2,252 | 49.27% | 59.48% | 58.69% |
| GS, CS | 62.08% | 953,392 | 953,392 | 175 | 1.07447 | 1.05323 | 1,004,138 | 188 | 4.83% | 4.97% | 4.96% |
| GSD, SBF | 79.61% | 8,099,346 | 8,085,442 | 1,161 | 1.06971 | 1.04880 | 8,494,582 | 1,242 | 40.85% | 32.81% | 33.43% |
| IS | 105.90% | 920,157 | 903,648 | 99 | 1.03064 | 1.01680 | 935,613 | 102 | 4.50% | 2.69% | 2.83% |
| LS1 | 802.58% | 110,703 | 110,703 | 2 | 1.07447 | 1.05324 | 116,598 | 2 | 0.56% | 0.05% | 0.09% |
| TOTAL * | | 19,811,763 | 19,781,350 | 3,533 | | | 20,797,071 | 3,786 | 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

DOCKET NO. 20210007-EI
ECRC 2022 PROJECTION, FORM 42-6P
EXHIBIT NO. MAS-3, DOCUMENT NO. 6

Form 42 - 7P

**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 & 25% 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% | 58.69% | 23,034,871 | 2,582,533 | 25,617,404 | 9,728,165 | 9,728,165 | **0.263** |
| GS, CS | 4.83% | 4.96% | 2,258,596 | 218,255 | 2,476,851 | 953,392 | 953,392 | **0.260** |
| GSD, SBF | 40.85% | 33.43% | 19,102,203 | 1,471,019 | 20,573,222 | 8,099,346 | 8,085,442 | |
| Secondary | | | | | | | | **0.254** |
| Primary | | | | | | | | **0.252** |
| Transmission | | | | | | | | **0.249** |
| IS | 4.50% | 2.83% | 2,104,282 | 124,528 | 2,228,810 | 920,157 | 903,648 | |
| Secondary | | | | | | | | **0.247** |
| Primary | | | | | | | | **0.244** |
| Transmission | | | | | | | | **0.242** |
| LS1 | 0.56% | 0.09% | 261,866 | 3,960 | 265,826 | 110,703 | 110,703 | **0.240** |
| TOTAL * | 100.00% | 100.00% | 46,761,818 | 4,400,295 | 51,162,113 | 19,811,763 | 19,781,350 | **0.259** |

* 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

Form 42 - 8P

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

**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% | 10.75% | 4.9030% |
| 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 | $ 7,994,833 | 100.00% | | 6.68% |

**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 = 0.2123% * 46.00% | 0.1170% |
| Equity = 0.2123% * 54.00% | 0.1373% |
| Weighted Cost | 0.2543% |

**Total Equity Cost Rate:**

| | |
|---|---|
| Preferred Stock | 0.0000% |
| Common Equity | 4.9030% |
| Deferred ITC - Weighted Cost | 0.1373% |
| | 5.0403% |
| Times Tax Multiplier | 1.34315 |
| Total Equity Component | 6.7699% |

**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** | 8.4052% |

**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)