TECO
TAMPA ELECTRIC
AN EMERA COMPANY

BEFORE THE

FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO. 20210034-EI

IN RE: PETITION FOR RATE INCREASE

BY TAMPA ELECTRIC COMPANY

DIRECT TESTIMONY AND EXHIBIT

OF

JEFFREY S. CHRONISTER

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

PREPARED DIRECT TESTIMONY

OF

JEFFREY S. CHRONISTER

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

A. My name is Jeffrey S. Chronister. My business address is 702 North Franklin Street, Tampa, Florida 33602. I am employed by Tampa Electric Company ("Tampa Electric" or "company") as Vice President Finance and Controller, Tampa Electric.

Q. Please describe your duties and responsibilities in that position.

A. I am responsible for maintaining the financial books and records of the company and for the determination and implementation of accounting policies and practices for Tampa Electric. I am also responsible for budgeting activities within the company, which includes business planning and financial planning & analysis, as well as general accounting, regulatory accounting, plant accounting, regulatory tax accounting, and financial reporting.

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

A. I graduated from Stetson University in 1982 with a Bachelor of Business Administration degree in Accounting. Upon graduation I joined Coopers & Lybrand, an independent public accounting firm, where I worked for four years before joining the company in 1986. I started in Tampa Electric's Accounting department, moved to TECO Energy's Internal Audit department in 1987, and returned to the Accounting department in 1991. I am a Certified Public Accountant in the State of Florida and I am a member of both the American Institute of Certified Public Accountants ("AICPA") and the Florida Institute of Certified Public Accountants ("FICPA"). I have served as Controller of Tampa Electric since July 2009, and in my current position since July 2018.

Q. Have you previously testified before the Florida Public Service Commission ("FPSC" or "Commission")?

A. Yes, I have testified or filed testimony before this Commission in several dockets. I testified for Tampa Electric in Docket No. 20130040-EI, which was Tampa Electric's last base rate proceeding. I filed testimony in

Docket No. 20080317-EI, Tampa Electric Company's Petition for An Increase in Base Rates and Miscellaneous Service Charges, Docket No. 19960007-EI, Tampa Electric's Environmental Cost Recovery Clause, and Docket No. 19960688-EI, Tampa Electric's environmental compliance activities for purposes of cost recovery. I filed testimony in Docket No. 20170271-EI, Petition for recovery of costs associated with named tropical systems during the 2015, 2016, and 2017 hurricane seasons and replenishment of storm reserve subject to final true-up, Tampa Electric Company and in Docket No. 20200144-EI, Petition for Limited Proceeding to True-Up First and Second SoBRAs by Tampa Electric Company. I also served on a panel of witnesses during the final hearing in Docket No. 20200065-EI, which addressed the company's amortization reserve for intangible software assets.

Q. What are the purposes of your direct testimony?

A. The purposes of my direct testimony are to: (1) describe the company's previous and current regulatory settlement agreements, (2) discuss changes in the company's financial profile from its last rate case through the test year 2022, (3) discuss affiliate transactions, (4) discuss income tax calculations and the company's capital structure, and (5) discuss the company's projected financial condition in 2023 and 2024 and present regulatory options for those years, including the company's request for generation base rate adjustments ("GBRA").

Q. Have you prepared an exhibit to support your direct testimony?

A. Yes. Exhibit No. JSC-1 entitled, "Exhibit of Jeffrey S. Chronister" was prepared under my direction and supervision. The contents of my exhibit were derived from the business records of the company and are true and correct to the best of my information and belief. It consists of 11 documents, as follows:

Document No. 1	List of Minimum Filing Requirement Schedules Sponsored or Co-Sponsored by Jeffrey S. Chronister
Document No. 2	2013 Stipulation and Settlement Agreement
Document No. 3	2017 Amended and Restated Stipulation and Settlement Agreement
Document No. 4	2020 Stipulation and Settlement Agreement
Document No. 5	Key Financial Information: 2013-2022

Document No. 6	Revenue Requirement Impact of the Decrease in Weighted Average Cost of Debt
Document No. 7	Calculation of IRC Required Deferred Income Tax Adjustment
Document No. 8	Capital Structure Amounts and Ratios
Document No. 9	Capital Structure Ratios, Rates and Weighted Cost
Document No. 10	2023 and 2024 GBRA Calculations
Document No. 11	Proposed Tax Reform Mechanism

Q. Are you sponsoring any of Tampa Electric's Minimum Filing Requirement ("MFR") Schedules?

A. Yes. I am sponsoring or co-sponsoring the MFR Schedules listed in Document No. 1 of my exhibit. The contents of these MFR Schedules were derived from the business records of the company and are true and correct to the best of my information and belief.

KEY REGULATORY AGREEMENTS

Q. When did the company last file a petition seeking an increase in its general base rates and charges?

A. Tampa Electric last filed a petition to increase its general base rates and charges on February 4, 2013. Its petition was assigned Docket No. 20130040-EI. The issues in that case were resolved by a Stipulation and Settlement Agreement (“2013 Stipulation”) by and between Tampa Electric and a group of consumer parties consisting of the Office of Public Counsel (“OPC”), the Florida Industrial Power Users Group (“FIPUG”), the Florida Retail Federation (“FRF”), the West Central Florida Hospital Utility Alliance (“HUA”) and the Federal Executive Agencies (“FEA”) (collectively, “Consumer Parties”). The Commission approved the 2013 Stipulation by Order No. PSC-2013-0443-FOF-EI, issued on September 30, 2013. A copy of the 2013 Stipulation is included in Document No. 2 of my Exhibit No. JSC-1.

Q. Please describe the 2013 Stipulation.

A. As part of the 2013 Stipulation, Tampa Electric agreed that the general base rates provided for therein would remain in effect through December 31, 2017, and thereafter, until the company’s next general base rate case. The 2013 Stipulation also specified that Tampa Electric would forego seeking future general base rate increases with an effective date prior to January 1, 2018, except in limited circumstances.

The 2013 Stipulation set the company’s midpoint return on equity at 10.25 percent, prescribed a 54 percent equity ratio for regulatory purposes, created a customer surcharge mechanism to recover certain storm-related restoration costs, authorized a $110 million GBRA for the Polk 2 through 5 Waste Heat Recovery Conversion Project, froze the company’s then existing depreciation rates, established a 15-year amortization period for computer software, and specified certain cost of service and rate design principles for use during the term of the stipulation.

In late 2016, recognizing that the period in which Tampa Electric agreed to refrain from seeking general base rate increases would expire at the end of 2017, Tampa Electric and the Consumer Parties to the 2013 Stipulation began discussing whether the company would be willing and able to (a) refrain from seeking a general base rate increase beyond December 31, 2017 and (b) extend the terms of the 2013 Stipulation for an additional period. The Parties also discussed the company’s desire to build 600 MW of cost-effective solar photovoltaic generation with cost recovery via a solar base rate adjustment mechanism (“SoBRA”).

As a result of these discussions, Tampa Electric and the Consumer Parties entered into the 2017 Amended and Restated

Stipulation and Settlement Agreement ("2017 Agreement"). The Commission approved the 2017 Agreement by Order No. PSC-2017-0456-S-EI, on November 27, 2017. A copy of the 2017 Agreement is included as Document No. 3 of my Exhibit No. JSC-1.

Q. Please describe the 2017 Agreement.

A. The 2017 Agreement amended and restated the 2013 Stipulation by extending the general base rate freeze included in the 2013 Stipulation and replacing the Polk GBRA mechanism with a SoBRA mechanism that authorized the company to recover the costs of up to 600 MW of qualifying solar generating projects, subject to a strict cost-effectiveness test and a cost cap to protect customers. It also included an asset optimization plan, a tax reform provision, and a storm cost recovery mechanism that have delivered real benefits to our customers. The agreement required the company to continue using its 2013 depreciation rates and preserved the company's authorized return on equity and equity ratio.

Tampa Electric witness Edsel L. Carlson, Jr. discusses the storm cost provisions in the 2013 Stipulation and 2017 Agreement in his testimony.

Q. Does the company believe that the 2013 Stipulation and 2017 Agreement served the public interest?

A. Yes. Both agreements promoted regulatory certainty and efficiency and have proven to be in the public interest. Pursuant to the 2017 Agreement, the Commission approved two general base rate decreases for Tampa Electric totaling approximately $107 million to promptly give customers the benefit of federal and state corporate income tax reform. The Commission also approved storm cost recovery for Tampa Electric of over $90 million for five named storms without imposing a general base rate increase or storm surcharge on customers.

The 2013 Stipulation allowed the company to harness the energy associated with waste heat at its Polk Power Station by converting Polk Units 2 through 5 into highly efficient combined cycle generating units. Under the 2017 Agreement, the company built and recovered the cost of its investments in 600 MW of cost-effective photovoltaic solar generating capacity and, during its term, began important transformational projects such as implementation of Advanced Metering Infrastructure ("AMI") and construction of the Big Bend Modernization Project.

Q. What impact did the SoBRA provision in the 2017 Agreement have on Tampa Electric and how did the SoBRA provision benefit customers?

A. The Commission approved four SoBRAs for Tampa Electric totaling 600 MW of solar capacity during the term of the 2017 Agreement, by orders issued on June 5, 2018, December 7, 2018, November 12, 2019, and November 20, 2020, respectively. The four SoBRAs increased the company’s annual base revenues by approximately $100 million. They also increased the amount of energy we generated from solar to six percent of our 2020 total generation. SoBRA facilities have generated fuel savings of $77 million since the 2017 Agreement became effective. The company expects the fuel savings from this 600 MW of solar to exceed $700 million over the life of these solar assets.

Q. Did the 2013 Stipulation and 2017 Agreement address the company’s depreciation and amortization rates?

A. Yes. Both agreements required Tampa Electric to continue using the depreciation and amortization rates approved by the Commission in 2012, relieved the company of the need to file depreciation and dismantlement studies every four years, and directed the company to file a depreciation study no more than one year nor less than 90 days before the filing of its next general rate proceeding, such that the proposed depreciation rates can be considered contemporaneously with the company's next general rate proceeding. Tampa Electric filed a depreciation and dismantlement study with the Commission on December 30, 2020. Tampa Electric witnesses Davicel Avellan, Jeffrey T. Kopp, and Charles R. Beitel provide additional detail regarding depreciation and dismantlement in their testimony.

Q. Did the tax reform and storm cost provisions in the 2017 Agreement work together to benefit customers?

A. Yes. In December 2017, Tampa Electric filed a petition for storm cost recovery as contemplated in the 2017 Agreement. The company originally proposed a $4.00/1,000 kWh surcharge to recover $87.4 million of costs associated with named storms in 2015, 2016, and 2017 and to replenish its storm reserve. The company later amended its petition to increase its requested storm cost recovery amount to $102.5 million and to increase its proposed surcharge amount, and then requested approval of an Implementation Stipulation that allowed the company to use the projected income tax expense savings from the Tax Cut and Jobs Act of 2017 ("TCJA") to offset its request for storm cost recovery. The Commission approved the Implementation Agreement by Order No. PSC-2018-0125-PCO-EI on March 7, 2018, and later approved a Storm Cost Settlement Agreement, by Order No. PSC- 2019-0234-AS-EI, dated June 14, 2019, in Docket No. 20170271-EI.

The 2017 Amended and Restated Agreement allowed the company to recover $91.3 million of incremental storm recovery costs by netting those costs for a nine-month period in 2018 against TCJA tax expense savings without imposing a surcharge on customer bills. The company also made an $11.5 million, one-time refund of tax expense savings to customers in January 2020.

Q. Did the Commission take other actions pursuant to the tax reform provision in the 2017 Agreement?

A. Yes. By Order No. PSC 2018-0457-FOF-EI, issued September 10, 2018 (“Federal Tax Reform Order”), the Commission approved a base rate reduction in the amount of approximately $102 million effective January 1, 2019 to reflect the impact of TCJA. It also approved a $5.0 million base rate reduction effective January 1, 2020 to reflect a temporary reduction in the State of Florida corporate income tax rate by Order No. PSC-2019-0524-PAA-EI, issued December 17, 2019 (“State Tax Reform Order”). Thus, the company reduced its base rates pursuant to the 2017 Agreement by about $107 million to return tax expense savings to customers.

Q. Did Tampa Electric enter into an additional Commission-approved settlement agreement in 2020?

A. Yes. Tampa Electric filed its Storm Protection Plan for 2020 to 2029 (“SPP”) on April 10, 2020. After submitting its SPP, the company entered into a settlement agreement with the OPC and other consumer parties to simplify issues associated with SPP cost recovery and resolve other pending issues.

The centerpiece of the 2020 Agreement was a proposal under which Tampa Electric reduced its base rates by approximately $15 million and agreed to recover all the costs (with limited exceptions) determined prudent by the Commission associated with activities in its SPP (operations and maintenance (“O&M”) expenses and capital projects) through the Storm Protection Plan Cost Recovery Clause (“SPPCRC”). This agreement streamlined the issues to be litigated in the 2020 SPPCRC docket and promoted regulatory certainty for the company and its customers.

The 2020 Agreement also completely resolved Docket No. 2020065-EI (Software Amortization Petition), and an item associated with the company’s Fourth SoBRA (Docket No. 20200064-EI). This agreement benefited customers by promoting transparency and simplifying implementation of the new SPPCRC, and the Commission voted to approve it on June 9, 2020.

Q. Did the company enter into a second settlement agreement in 2020?

A. Yes. On August 3, 2020, the company executed and filed a Stipulation and Settlement Agreement (“2020 SPP Settlement Agreement”) in the company’s SPP and SPP Cost Recovery Clause dockets. The 2020 SPP Agreement resolved the remaining issues in those two dockets by approving: (1) the company’s proposed 2020 SPP as filed; (2) its proposed SPP cost recovery amounts and factors to be effective January 1, 2021; and (3) the tariffs implementing the $15 million base rate reduction specified in the 2020 Agreement. The Commission approved the 2020 SPP Agreement by Order No. PSC-2020-0293-AS-EI, issued on August 28, 2020, in Docket Nos. 20200067-EI and 20200092-EI.

FINANCIAL PROFILE CHANGES FROM 2013 TO 2022

Q. Has the company's financial profile changed since its last rate case in 2013?

A. Yes. Tampa Electric witnesses Archibald D. Collins, David A. Pickles, Regan B. Haines, Melissa L. Cosby and Karen M. Mincey each explain how we have transformed the company and its operations, and how those operational changes benefit our customers. Showing how our financial profile has changed tells an important part of the story, so I have prepared an analysis showing how the company's expense profile has changed from the twelve-months ended December 31, 2013 and how our balance sheet has grown since December 31, 2013. Document No. 5 of my Exhibit No. JSC-1 contains a schedule summarizing key financial information about the company from 2013 to 2022.

Q. How did you choose these beginning points for your analysis?

A. We filed our 2013 rate case using a projected 2014 test year, but the 2013 Stipulation authorized the company to increase its base rates effective with the first billing cycle in November 2013. Beginning my analysis with expenses for 2013 and the balance sheet as of December 31, 2013 anchored the analysis in the period of time when the first general base rate increase authorized by the 2013 Stipulation went into effect. I will refer to these time frames in my testimony as “since 2013” or “since our last rate case.” In some instances, my analysis will reflect the seven years of actual results from 2013 to 2020, and in other instances I will make comparisons from 2013 to our projected 2022 test year, which will reflect nine years of change.

Q. In general, how has the company’s financial profile changed since its last rate case?

A. The company has invested to serve a growing customer base and transform our infrastructure to respond to customers’ needs and expectations, which has caused our rate base to grow. Even though our rate base grew, the company combined higher revenue – from customer growth and regulatory agreements - with cost controls to earn within its authorized range of returns on equity during the last seven years. However, we project our earned rate of return on equity to decline in 2021 and 2022 as we add new and important assets to our rate base. We project our earned return on equity for 2022 to be below five percent without the rate increase we are requesting in this case.

Q. How has the company’s rate base grown since 2013?

A. Our System Per Books 13-month average rate base for 2020 was 67 percent higher than in 2013. The company’s FPSC Adjusted 13-month average rate base for 2020 was 69 percent higher than in 2013. Our System Per Books 13-month average rate base for 2022 will be 98 percent higher than in 2013. Our FPSC Adjusted 13-month average rate base for 2022 will be 100 percent higher than in 2013.

The predominant driver of our rate base growth is the increase in our Net Utility Plant. The company’s FPSC Adjusted Net Utility Plant has increased due to increases in both Net Plant in Service and the portion of Construction Work in Progress (“CWIP”) that does not earn Allowance for Funds Used During Construction (“AFUDC”). Our system Per Books Net Utility Plant has increased due to those two items plus cost recovery clause Net Plant in Service, cost recovery clause CWIP, and the portion of CWIP that earns AFUDC.

Our FPSC Adjusted 13-month average Net Utility Plant in 2020 exceeded the 2013 amount by $2.7 billion, while the amount in 2022 is projected to exceed the 2013 amount by $3.9 billion. The company’s FPSC Adjusted 13-month average

Net Utility Plant in 2020 was 68 percent higher than in 2013, and we project in 2022 that it will be 98 percent higher than in 2013.

Q. What caused the growth in Net Utility Plant?

A. The company’s Net Utility Plant has grown because the company invested to meet the expectations of our customers, to provide safe and reliable service to our current and new customers, and to make our generating fleet units cleaner and greener. Our FPSC Adjusted 13-month average CWIP balance in 2020 was 146 percent higher than in 2013, and we project in 2022 that it will be 43 percent higher than in 2013. Our FPSC Adjusted 13-month average Net Plant in Service balance in 2020 was 65 percent higher than in 2013, and we expect in 2022 that it will be 100 percent higher than in 2013.

The company’s FPSC Adjusted 13-month average Net Plant in Service balance in 2020 exceeded the 2013 amount by $2.5 billion, while the amount in 2022 is projected to exceed the 2013 balance by $3.8 billion.

Q. What major projects make up these plant increases?

A. The Plant in Service amounts for the key projects contributing to these increases are:

(1) The Polk 2 through 5 conversion approved in the 2013 Stipulation (2020 13-month average $648,778,851 and 2022 13-month average $648,778,851);

(2) 600 MW of solar generation assets recovered through the SoBRA mechanism in the 2017 Agreement (2020 13-month average $800,385,694 and 2022 13-month average $942,076,934); and

(3) The three major projects for which we seek cost recovery in this proceeding: Big Bend Modernization as described by Mr. Pickles and Mr. Caldwell (2022 13-month average $418,264,726), 600 MW of Future Solar explained by Tampa Electric witnesses Jose A. Aponte and C. David Sweat (2022 13-month average $341,547,139), and our AMI project described by Mr. Haines and Ms. Cosby (2022 13-month average $242,335,988).

The original or projected in-service amounts for these assets, including AFUDC, are shown below:

	In-Service Date	In-Service Amount (in millions)
Polk 2-5	2017	$649
600 MW SoBRA	2018–2021	$942
Big Bend Modernization	2021-2022	$868
Solar Wave 2	2021-2023	$814
AMI	2021	$242

Q. What was the annual average growth rate for Plant in Service since 2013?

A. The company’s cumulative average growth rate (“CAGR”) for 13-month average FPSC Adjusted Plant in Service from 2013 to 2020 was 6.0 percent, and for the nine years from 2013 to 2022 is expected to be 5.9 percent. Of this 2013 to 2022 CAGR percentage, 3.3 percent is attributable to the assets shown above, while 2.6 percent is attributable to all other asset additions such as infrastructure projects and sustaining capital.

Q. How have the company’s base revenues grown since 2013?

A. Tampa Electric’s base revenues in 2022, without the rate increase requested in this case, will be 28 percent higher than in 2013. Our 2022 base revenues, without rate relief, are projected to exceed the 2013 amount by approximately $258 million.

This base revenue growth is attributable to customer growth and rate increases authorized as part of the 2013 Stipulation and 2017 Agreements.

The estimated base revenue increase from customer growth from 2013 to 2022 is projected to be approximately $140 million.

The revenue increases from regulatory agreements from 2013 to 2022 is projected to be approximately $240 million.

These base rate increases were offset by base rate reductions of approximately $122 million associated with tax reform ($107 million) and removing SPP cost recovery from base rates to the SPPCRC ($15 million).

Q. Please explain the cost control efforts the company employed from 2013 to 2022.

A. As I mentioned earlier, Tampa Electric has focused on cost control in all areas of our operations. Through these efforts, we have realized significant savings in O&M

expenses, taxes other than income, income taxes, and interest expense. Our cost control results came from implementing specific cost control strategies; the addition of key assets; our focus on cost discipline, efficiency, and innovation; and our reliance on the size and financial integrity of the company.

Q. Please describe how the company's cost control efforts have reduced the company's level of O&M expenses.

A. Tampa Electric's total O&M expenses (clause and non-clause) are substantially lower than in 2013. We have greatly reduced the O&M expenses that we recover through clauses and the O&M expenses we recover through base rates are only slightly higher than in 2013.

Total O&M expenses, as reflected in System Per Books O&M, were $1.17 billion in 2013. As shown on MFR Schedule C-1, by 2022, the company projects System Per Books O&M to be $956 million, reflecting a decrease of over $200 million.

The O&M expense used to calculate the revenue requirement is FPSC Adjusted O&M, which reflects jurisdictional separation, removal of clause expenses and other Commission adjustments. FPSC Adjusted O&M was $335.9 million in 2013.

In 2020, that total was $350.9 million. As shown on MFR Schedule C-1, by 2022, the company projects FPSC Adjusted O&M to be $354.8 million. This reflects an average annual growth rate of only 0.6 percent per year.

In addition to the customer benefit of controlling the O&M that impacts base rates to sixth tenths of one percent per year, the company has also delivered, in real time, the benefit of lower bills to customers by reducing the expenses that are recovered through the Fuel Adjustment Clause. Fuel clause expenses in 2013 were $682.8 million. By 2022, the company projects fuel clause expenses to be $544.6 million, reflecting a decrease of almost $140 million.

Q. How has the company reduced its annual fuel expenses since 2013?

A. Although the amount of energy we sell each year has gone up since 2013, we have reduced our annual fuel expenses by more than 40 percent. Part of the decline can be attributable to lower natural gas prices, but we delivered the value of lower natural gas prices to our customers through prudent expansion of dual-fuel capability at our power plants, continued investments in efficient natural gas fired combined cycle technology, and careful dispatching of our generating units. In addition, our construction of cost-effective solar generation lowered fuel costs by adding zero fuel cost assets. Mr. Pickles discusses these efforts in his testimony.

Q. Is the 0.6 percent increase in O&M noted above the result of O&M increases in each functional area since 2013?

A. No. While the level of FPSC Adjusted O&M in 2022 is higher than 2013, our expense levels in most functional areas are lower than in 2013. What we pay for employee health benefits is higher than in 2013 and we have increased our O&M spending in the customer experience area, but we have dramatically reduced our energy production O&M expense levels. We reduced our energy production O&M expenses by applying cost discipline to internal resources and vendor spending, and by changing our fuel generation mix away from coal to natural gas and solar. Mr. Pickles explains this change and its impact on our operations in his testimony. Tampa Electric witnesses Marian C. Cacciatore and Ms. Cosby discuss our spending for employee health benefits and customer experience, respectively, in their testimony.

Q. Are the company’s cost control efforts reflected in the company’s performance against the Commission’s O&M

Benchmark test?

A. Yes. The Commission’s O&M Benchmark test measures a company’s projected test year O&M expense levels against the O&M expense levels in a benchmark year (2012 in this case) escalated annually by a multiplier reflecting inflation and customer growth. The company’s results against the O&M Benchmark are shown on MFR Schedule C-37.

Overall, our results are excellent. Our projected 2022 total O&M expense amount is $43.9 million lower than the Commission benchmark amount. This is important evidence that the company’s cost control efforts have worked, and that our projected 2022 O&M expense levels are reasonable.

Q. What is the performance against the O&M benchmark for 2022 in each of the company’s functional expense areas?

A. As shown in MFR Schedule C-37, Tampa Electric is well below the benchmark in all functional areas with the exception of the customer experience area. The functional areas where our projected 2022 level of O&M expense are under the benchmark, and the amounts by which they are under, are:

Functional Area	O&M Expenses Under Benchmark (in millions)
Production	$28.6
Transmission	$6.1
Distribution	$2.9
Sales Expenses	$1.5
Administrative & General	$11.2

Q. Please explain the company's O&M Benchmark results for 2022 in the Customer Experience area.

A. Our projected 2022 O&M expense levels in the Customer Experience area, collectively, are $6.4 million above the benchmark. This result reflects the significant resources we have dedicated to improving the experiences our customers receive from us, and our efforts to enable our customers to do business with the company when and where they want. Ms. Cosby demonstrates in her testimony how our increased spending in this area has made big improvements in our contact center service levels and in our J.D. Power customer satisfaction rankings.

Q. Does the company plan to incur economic development expenses in the 2022 test year?

A. Yes. The company has included $367,000 of economic development expenses in its calculation of the 2022 test year net operating income. This amount is well within the guidelines in Rule 25-6.0426, Florida Administrative Code. However, as I explain in the last section of my testimony, the company proposes to increase the amount of economic development expenses allowed for 2023 and 2024 surveillance reporting purposes.

Q. Has the company taken steps to control its Taxes Other Than Income expense?

A. Yes. Taxes Other Than Income expense reflects ad valorem property taxes, payroll taxes and tax-like charges that are "passed through" to customers such as franchise fees. Our cost control efforts in these areas are important because property tax and payroll tax expenses impact our revenue requirement.

Total non-pass-through expense, which mostly includes property and payroll taxes, was $61.7 million in 2013 and $75.3 million in 2020, an increase of only $13.6 million. As shown in MFR Schedule C-20, the projected amount in 2022 is $90.4 million and exceeds the 2013 amount by $28.8 million. The CAGR for Taxes Other Than Income from 2013 to

2020 was 2.88 percent, and for the nine years from 2013 to 2022 is expected to be 4.34 percent. Most of these increases are a function of the incremental property taxes on the value of the assets we have placed in service through 2020 and expect to place in service by 2022.

Q. Are the property tax increases since 2013 reasonable?

A. Yes. Our property tax expense in 2013 was $49.2 million, and was $62.8 million in 2020, an increase of only $13.6 million. We project our property tax expense level in 2022 to be $73.4 million, which would exceed the 2013 amount by $24.2 million. The CAGR for property tax expense from 2013 to 2020 was 3.55 percent, and for the nine years from 2013 to 2022 is expected to be 4.55 percent.

As shown above, the company’s CAGR for 13-month average Plant in Service from 2013 to 2020 was 6.0 percent, and for the nine years from 2013 to 2022 is expected to be 5.9 percent. The fact that our property tax expenses have grown slower than the increase in our plant balances is the result of year-round work with the taxing authorities in the Tampa Electric service area and shows that our projected property tax expense for 2022 is reasonable.

Q. Has the company taken steps to control its Income Tax expense?

A. Yes. Income tax expense is the third largest operating expense affecting our revenue requirement, so we are always working to control income tax expenses. We cannot control the income tax rates imposed by state and federal taxing authorities, or changes to tax credits and deductibility of certain costs, but we do seek to optimize our federal and state income tax expenses by understanding, analyzing, and acting on federal and state legislative changes, new regulations, and guidance from taxing authorities and our advisors. We reduced our income tax expense levels since 2013 by promptly implementing federal and state tax reforms and through the prudent use of investment tax credits, research and development credits, bonus depreciation and tax repairs.

Q. What specific actions has the company taken since 2013 to reduce its income tax expense levels?

A. First, as mentioned above, the company promptly implemented the federal TCJA and the 2019 to 2021 temporary Florida state income tax rate reduction. These tax reforms generated annual savings to customers of $102 million and

$5 million, respectively, for a total of $107 million. The company promptly followed the tax reform provisions in the 2017 Agreement, used a portion of the savings to offset storm restoration costs, and made the credits and base rate reductions as specified in the agreement.

Second, the company generated approximately $380 million of solar investment tax credits through our solar investments. We amortized these credits to reduce income tax expense in accordance with tax normalization principles each year beginning in 2018 as follows:

2018	$1.4 million
2019	$5.4 million
2020	$7.2 million
2021	$8.9 million (projected)
2022	$11.2 million (projected)

Third, the company claimed research and development credits averaging $500,000 to $1.5 million annually from 2009 to 2020. These credits are available to Tampa Electric because we continue to invest in innovative energy storage, renewable energy and Energy Delivery technologies that will improve reliability and provide new functions, features and services for the company and its customers.

Finally, although they do not directly reduce income tax expense, the company has worked diligently to optimize the creation of accumulated deferred income taxes (“ADIT”), which are a source of zero-cost capital in our regulated capital structure. I discuss these efforts further below in the Income Tax and Capital Structure section of my testimony.

Q. Has the company taken steps to reduce its annual interest expense since 2013?

A. Yes. Our total interest expense has increased since 2013, because we are borrowing more to support the company’s growing rate base. However, we have reduced our weighted average cost of debt since 2013, which has reduced our overall required rate of return relative to our last rate case.

We lowered our weighted average cost of debt from 2.03 percent in 2013 to 1.58 percent in 2020 and project a weighted average cost of debt for 2022 of 1.49 percent. A schedule showing how short and long-term interest rates and our weighted average cost of debt has changed since 2013 is included in Document No. 6 of my Exhibit JSC-1.

We accomplished these reductions by relying on the size and financial integrity of the company and by proactively pursuing low-cost financing options. We expanded our short-term borrowing capabilities, replaced maturing long-term debt with lower interest instruments, and issued new debt at lower interest rates. We have aggressively pursued lower interest rates for the benefit of our customers.

Q. What is the impact of the decrease in the company's weighted average cost of debt on the company's revenue requirement?

A. Multiplying the 0.54 percent decrease in the weighted average cost of debt from 2013 to 2022, noted above (2.03 percent minus 1.49 percent), by the amount of rate base projected for 2022 as shown on MFR schedule A-1 yields Net Operating Income impact $43,006,015. As reflected in Document No. 6 of my Exhibit JSC-1, this equates to a lower revenue requirement amount for 2022 of $57,763,459.

Q. Please discuss depreciation expense since 2013.

A. As noted above, the 2013 Stipulation and 2017 Agreements both required Tampa Electric to continue using the depreciation and amortization rates approved by the Commission in 2012 and relieved the company of the need to file depreciation and dismantlement studies every four years. Although our depreciation expenses have grown as our rate base has grown, our agreement to use the 2012 depreciation rates has prevented depreciation expense increases attributable to depreciation rate increases. Depreciation expense during 2022 will be approximately $493 million, of which $46 million will be attributable to the higher depreciation rates in the study. Although the depreciation study filing moratorium in the 2013 Stipulation and 2017 Agreement reduced cost pressures during the term of the agreements by deferring rate-driven depreciation expense increases, delaying depreciation and dismantlement studies had the predictable effect of pushing a material depreciation expense increase into the 2022 test year.

Q. How have customers benefitted from all the cost control efforts you described above?

A. Our customers have benefitted from these cost control measures because they have allowed us to operate within the parameters outlined in the 2013 Stipulation and 2017 Agreement, which has allowed us to make it to the end of the term of the 2017 Agreement without seeking general base rate relief.

Q. Please explain further.

A. Since 2013, we have been operating under the 2013 Stipulation and 2017 Agreement, both of which prohibited us from seeking general base rate relief before the end of their terms unless our earning rate of return on equity fell below 9.25 percent on a monthly earnings surveillance report stated on an actual Commission thirteen-month average adjusted basis. The cost control efforts described above were a vital part of how the company refrained from seeking general base rate relief to be effective before January 1, 2022, while at the same time making important investments to make the company cleaner and greener, improve system reliability and generating efficiency, enhance the experience we provide to our customers, and improve customer satisfaction levels. Our efforts, together with thoughtful decisions by the Commission and collaboration with the Consumer Parties, have allowed us to fulfil our obligations under the 2013 Stipulation and 2017 Agreement.

Q. How will customers benefit from these cost control efforts in the future?

A. As the term of the 2017 Agreement expires and we move forward, the cost control efforts described above have moderated the company's rate increase request in this proceeding.

AFFILIATE TRANSACTIONS

Q. Please describe the projected affiliate transactions included in the company's 2022 test year.

A. The company forecasted transactions with affiliates that reflect the normal products and services exchanged with companies related to Tampa Electric. These items include products and services provided to affiliated companies, as well as products and services provided from affiliated companies to Tampa Electric. Tampa Electric provides services to affiliates and shares the costs with them, referring to them as "shared services". Shared services are provided to many affiliates, but primarily to Peoples Gas System and New Mexico Gas Company. Tampa Electric receives services from other affiliates, primarily Emera, Inc.

Q. Can you provide additional detail regarding affiliate transactions?

A. Yes. Related party transactions are reflected on MFR

Schedule C-30, Transactions with Affiliated Companies, and MFR Schedule C-31, Affiliated Company Relationships – which reflects the diversification pages that will be contained in the 2020 Form 1 submission to the Commission and the diversification pages that were contained in the 2019 Form 1 submission to the Commission. In addition to the shared services discussed above, Tampa Electric engages in natural gas purchases and sales with Peoples Gas System and Emera Energy Services U.S., Inc. Tampa Electric Company also has an Asset Management Agreement ("AMA") with Emera Energy Services U.S., Inc. for a portion of its natural gas storage capacity. These transactions are discussed further in the direct testimony of Tampa Electric witness John C. Heisey.

Q. Please describe the changes in affiliate relationships that have occurred since the company's last rate case in 2013.

A. The company is a wholly owned subsidiary of TECO Energy, Inc., which was publicly traded on the New York Stock Exchange until December 2016. Tampa Electric's largest sister company is Peoples Gas System. In 2014, TECO Energy acquired New Mexico Gas Company. At that time, TECO Energy formed TECO Services, Inc. ("TSI") and moved all parent company employees and selected Tampa Electric shared services employees into TSI. In 2016, TECO Energy was acquired by Emera Inc., a Canadian utility holding company headquartered in Halifax, Nova Scotia. Emera stock is publicly traded on the Toronto Stock Exchange. On January 1, 2020, TSI’s shared service function and almost all TSI employees were transferred to Tampa Electric Company. The shared service functions have continued to operate consistently, and costs have been charged in the same manner, through this period of time.

Q. How does Tampa Electric determine the costs that it charges affiliated companies?

A. The costs for Tampa Electric shared services are charged to affiliate companies in one of three ways: [1] direct charges, [2] assessed charges and [3] allocated charges. Direct charges are made when an affiliate is solely receiving the product or service rendered by Tampa Electric. When multiple affiliates receive the same services, the company charges costs either through assessments or an allocation. Assessments are determined and distributed using cost-causative calculations based on certain metrics, such as head count or square footage. Shared costs that cannot be directly charged or assessed are allocated based on a Modified Massachusetts Method, which is a method that utilizes a combination of total operating revenues, total operating assets and net income as the basis of allocation. This method has been evaluated and deemed reasonable by the Commission in prior company proceedings.

Q. How do affiliated companies determine the costs that are charged to Tampa Electric?

A. The costs for products or services provided to Tampa Electric from affiliated companies are charged using similar methods to the ones described above. The company receives direct, assessed and allocated charges. The cost distribution is based on the nature of the service provided. Examples of these services include risk management, insurance and treasury. There are also Emera, Inc. functions that partner with Tampa Electric and charge for their involvement. Examples of these services include safety, legal, information technology and human resources.

Q. Are the projected affiliate transactions reflected in the 2022 test year reasonable?

A. Yes. The affiliated transactions reflected in the test year are reasonable. The services provided to affiliates and from affiliates are documented in agreements between the companies. Cost distributions for services exchanged between affiliates are based on agreed-upon methodologies. Both incoming and outgoing charges are subject to the internal control system for each company. The services provided by affiliates are appropriate and prudently incurred to achieve the most efficient and effective operation of functions that are vital to delivering utility service at a reasonable cost. The charging of costs to affiliates is reasonable and allows Tampa Electric to ensure a streamlined cost profile for functions required to prudently operate the business.

INCOME TAXES AND CAPITAL STRUCTURE

Q. How did the company calculate income tax expense for the 2022 test year?

A. We calculated income tax expense for the 2022 test year the same way we have for ratemaking purposes over the last four decades. Consistent with the company’s last three rate proceedings and long-standing Commission precedent, the company computed its test year income tax expense on a stand-alone basis. Our projected total income tax expense was based on our projected taxable income and the federal and state income tax laws, regulations, and rules expected to be in place during the 2022 test year.

As shown in MFR Schedule C-22, we calculated income tax expense using the federal and state rates expected to be in effect for the 2022 test year of 21 percent and 5.5 percent, respectively. We computed all net operating income and capital structure amounts using our reasonable budget projections, consistent regulatory treatments, and in compliance with the normalization requirements of the Internal Revenue Code.

We computed deferred taxes and the related accumulated deferred income tax based on the projected book/tax temporary differences for the 2022 forecasted period. We also included the forecasted flow back of excess deferred taxes in our tax expense calculation and calculated the flow-back in accordance with the Federal Tax Reform Order and the State Tax Reform Order described above.

Finally, we reduced our income tax expense by amortizing the benefit of investment tax credits generated by the company’s investments in qualified solar facilities on a normalized basis in accordance IRS normalization rules.

Q. Does Tampa Electric file a consolidated United States income tax return with other Emera companies?

A. Yes. Tampa Electric Company is a wholly owned subsidiary of TECO Energy, Inc., which is a wholly owned subsidiary of Emera United States Holdings, Inc. ("EUSHI"), which is a wholly owned subsidiary of Emera, Inc. Tampa Electric and the other TECO Energy companies file United States income tax returns on a consolidated basis with EUSHI. As shown on MFR Schedule C-27, Tampa Electric does not expect being included in a consolidated tax return will cause any significant benefit or detriment to Tampa Electric or its customers in the 2022 test year.

Q. Did the company make a parent debt adjustment when calculating its 2022 revenue requirement as contemplated in Rule 25-14.004, Florida Administrative Code?

A. Yes. Tampa Electric calculated a parent debt adjustment of $9.7 million using the capital structure of Emera Inc. We calculated this adjustment consistent with the methodology used by our affiliate, Peoples Gas System ("PGS"), and as specified in the Stipulation and Settlement Agreement in its last rate case that was approved by the Commission in Docket No. 20200051-GU on December 10, 2020. This adjustment decreased the company’s 2022 revenue requirement.

Q. Has Tampa Electric been making a parent debt adjustment in its annual and monthly earnings surveillance reports since 2013? If not, why?

A. No. In the company’s last base rate proceeding, we used the capital structure of then-parent company TECO Energy to calculate a parent debt adjustment. Tampa Electric’s parent TECO Energy has not had any debt on its balance sheet for many years and, as a result, Tampa Electric did not include a parent debt adjustment for surveillance reporting purposes during those periods. This is the company’s first general rate proceeding since TECO Energy was acquired by Emera, so we are making a parent debt adjustment in this case.

Q. Is the capital structure that supports your revenue requirement calculation reasonable?

A. Yes. MFR Schedule D-1a, Cost of Capital – 13 Month Average, shows the company’s proposed capital structure and overall weighted cost of capital (overall rate of return) for the 2022 test year. Our proposed overall rate of return for the 2022 test year is 6.67 percent.

Our proposed 2022 capital structure reflects a 55 percent equity ratio (investor sources) as proposed by Tampa Electric witness Kenneth D. McOnie, and the 10.75 percent midpoint return on equity supported by the testimony of Tampa Electric witness Dylan W. D'Ascendis.

The 55 percent equity target discussed in Mr. McOnie's testimony culminated in a 54.93 percent year-end financial equity ratio in the 2022 budgeted balance sheet. The equity balances in the budget resulted in a 2022 13-month average System Per Books financial equity ratio of 54.53 percent, as reflected on MFR Schedule D-1a. Also, as reflected on MFR Schedule D-1a, the 2022 13-month average FPSC Adjusted financial equity ratio was 54.56 percent. The 54.56 percent equity ratio was the one used to calculate the 6.67 percent rate of return used to determine the 2022 revenue requirement.

The forecasted amounts for items such as zero cost deferred taxes were prepared using the budgeting process discussed by Ms. Lewis in her direct testimony. Customer deposit projections reflect both forecasted balances and the low-cost rates implemented recently by the

Commission.

Finally, forecasted short and long-term debt balances and rates reflect cash flow projections and cost rates that are documented in the company’s transaction detail and reflected in the company’s 2022 budget.

Q. Please describe the specific debt components and their cost rates in the company’s proposed 2022 capital structure.

A. The specific debt components and cost rates are reflected in Document No. 6 of my Exhibit No. JSC-1. As noted above, the company has worked diligently to reduce its borrowing costs since 2013, and the results of these efforts are shown in my exhibit. The amount of short- and long-term debt in our projected 2022 capital structure and related weighted average interest rates are also reflected in Documents No. 8 and No. 9 of my Exhibit No. JSC-1.

Q. Please explain how the company reflected ADIT in the company’s proposed 2022 capital structure.

A. The Commission has always viewed deferred taxes as a component of capital structure that supports rate base.

We included ADIT in our proposed 2022 capital structure as a zero-cost source of capital, which has the effect of lowering the overall weighted cost of capital, thus lowering the overall rate of return used to calculate the company’s revenue requirement. This approach conforms to the Commission’s long-standing practice. Also, consistent with previous rate case proceedings and tax normalization rules, we made an adjustment to decrease the projected 2022 accumulated deferred income tax amount by $12,891,677. The calculation of this adjustment is shown on Document No. 11 in my Exhibit No. JSC-1.

Q. Has the company optimized the ADIT in its capital structure?

A. Yes. The company has optimized the amount of ADIT in its capital structure in three ways: bonus depreciation deductions, accelerated tax depreciation on solar assets, and tax repairs deductions.

First, the company took full advantage of available bonus depreciation deductions on its federal income tax returns. Tampa Electric claimed more than $950 million in bonus depreciation from 2014 to 2020 but does not expect to claim additional bonus depreciation deductions beyond

2020. The TCJA generally eliminated bonus depreciation as an option for utilities effective January 1, 2018, but the bonus deduction was available for assets placed in service after January 1, 2018, if a binding contract was entered into before September 27, 2017. As a result, the company was able to claim close to $120 million of bonus depreciation from 2018 to 2020.

Second, our investments in solar generating facilities have generated more deferred taxes relative to other forms of generation. This is the result of the fact that we can deduct the cost of solar generating facilities over five years for federal income tax purposes but use a 30-year life for book depreciation. So, the resulting timing differences have generated over $110 million of ADIT taxes from 2018 to 2020. We expect the total ADIT from solar investments to be $155 million from 2018 to our projected 2022 test year.

Finally, Tampa Electric has continued to optimize its federal tax repairs deductions by expensing qualifying costs for generation, transmission, and distribution repairs for tax purposes. During the period from 2014 to 2020, the company generated approximately $660 million of tax repairs deductions. These deductions have increased the amount of ADIT in our capital structure by approximately $560 million in 2020. For the period from 2014 to 2022, the company expects to generate over $930 million of repairs deductions. These deductions have increased the amount of ADIT in our capital structure by approximately $770 million in 2022.

Q. What impact has the TCJA had on the ADIT in the company's proposed 2022 capital structure?

A. The TCJA lowered the federal income tax rate, which was good for the company and our customers, but not all changes in the TCJA helped customers. All other things being equal, the TCJA has reduced the amount of ADIT in the company's capital structure on a relative basis. This has required the company to maintain higher proportions of investor supplied capital in its capital structure, which has increased the company's overall required rate of return and revenue requirement relative to pre-TCJA levels.

The TCJA caused the level of deferred taxes in the company's capital structure to decline on a relative basis in two ways: (1) by reducing the tax rate used to value ADIT on the balance sheet and (2) by eliminating bonus depreciation for utilities like Tampa Electric.

Prior to 2018, the bonus depreciation provisions in the Internal Revenue Code allowed Tampa Electric to deduct as much as 50 percent of the cost of an asset in the year the asset went in service. Because the company records ADIT on book-tax timing differences, the short lives inherent in bonus tax depreciation created large timing differences in the early years of an asset and generated large ADIT increases relatively quickly.

Now that bonus depreciation is no longer available to Tampa Electric, the company must compute its federal income tax depreciation deduction using the longer lives in the Modified Accelerated Cost Recovery System (“MACRS”). Because asset lives under MACRS are longer than under bonus depreciation, the MACRS system generates smaller book-tax timing differences, which reduces the volume of ADIT being added to the company’s capital structure each year.

Since the company’s rate base and capital structure are synchronized in the ratemaking process, a relative reduction in the amount of zero-cost ADIT must be made up by relatively higher amounts of debt and equity, both of which have a cost. The financial equity ratio can remain constant, but the relative reduction in the dollar amount of ADIT must be met with increased debt and equity dollar support.

Q. Can you provide additional detail on the changing components of the company’s capital structure?

A. Yes. Capital structure components through time are shown on Documents No. 8 and No. 9 in my Exhibit No. JSC-1.

FUTURE FINANCIAL PROJECTIONS AND REGULATORY OPTIONS

Q. How do you expect the company’s financial profile and condition to change after 2022?

A. Our rate base will continue growing and we could be facing a federal income tax rate increase.

The second and final phase of our Big Bend Modernization project is expected to be placed into service in December 2022, so its first full year in service will be 2023. We will be placing the second tranche of Future Solar in service in late 2022, so its first full year in service will be 2023. The third tranche of Future Solar will be placed in service in late 2023, so its first full year in service will be 2024. Absent additional rate relief in 2023 and 2024, these plant additions will put pressure on our ability to earn within the range of return on equity the commission establishes in this proceeding.

Q. What are the amounts of incremental rate base for these plant additions in 2023 and 2024?

A. Document No. 10 of my Exhibit No. JSC-1 includes a schedule reflecting the projected original in-service amount for these assets, their projected 13-month average net book value for 2023 and 2024, the expected equity dollar support needed for these assets, and the impact each would have on the company’s Return on Equity.

Q. How would these asset additions impact company regulatory filings?

A. Given the expected rate base growth from normal plant additions and the major projects described above, and absent an alternative regulatory approach, the company anticipates that it would need to seek additional base rate relief for 2023 and 2024. Specifically, the company would expect to file another general request for base rate relief in 2022 seeking additional base revenues in 2023 and a general rate proceeding in 2023 seeking additional base revenues in 2024.

Q. Has the company considered alternatives to filing full general rate proceedings in these two years?

A. Yes. The company proposes that the Commission consider approving GBRAs to cover the asset additions described above. The first GBRA would be effective for the first billing cycle in 2023 in the amount of $102.2 million and would cover the revenue requirement associated with Phase Two of the Big Bend Modernization Project and the second tranche of our Future Solar. The second GBRA would become effective for the first billing cycle in 2024 in the amount of $25.6 million and would cover the third tranche of Future Solar.

Q. Have you prepared a schedule showing the revenue requirements to be recovered by the company’s proposed two GBRAs?

A. Yes. Document No. 10 of my Exhibit No. JSC-1 shows the revenue requirement for the assets to be recovered through the two GBRAs using the 13-month average net book value in the first full year the asset is operating.

Q. What assumptions did you make when calculating the GBRAs shown in Document No. 10 of your Exhibit No. JSC-1?

A. The calculations on Document No. 10 start with the 13-month average rate base (net book value) amount for each GBRA project. That amount is then multiplied by the 2022 Rate of Return reflected in MFR Schedule A-1 of 6.67 percent. The resulting net operating income need for each project was multiplied by the NOI Multiplier reflected in MFR Schedule A-1 of 1.34315 to gross up the amount for taxes. This resulted in the calculated Return on Rate Base for each project.

O&M projections are based on amounts expected to be incurred by operations. Depreciation expense for each project uses the depreciation rates for 2022. Property tax expense is based on the prior year end net book value times an estimated percentage of the net book value of assets that is included in the property tax calculation. For Big Bend Modernization Phase 2, this percentage is 59 percent (consistent with historical percentages) and for Solar Wave 2 Tranche 2 and Tranche 3, this percentage is 20 percent (consistent with the solar property tax exemption percentage); this amount is then further multiplied by the projected millage rate of 1.70 percent.

Finally, we added the return on rate base to the operating expense total to determine the total Revenue Requirement for each project.

Q. What rate design principles does the company propose to use for calculating the customer rates needed to implement the GBRAs?

A. We propose that the rates to implement the GBRAs be calculated using the rate design methodology approved by the Commission for our general base rate increase to be effective with the first billing cycle in January 2022.

Q. Does Tampa Electric believe there is a reasonable chance that federal or state corporate income tax rates will increase above their current rates and become effective in 2022 or 2023?

A. Yes. The results of the 2020 general election have increased the prospects of a federal corporate income tax rate increase. Before he was elected, President Biden released a plan to raise the federal corporate income tax rate from 21 percent to 28 percent. Since the members of the same political party effectively control both houses of Congress and the executive branch, the chances of federal tax reform and a corporate tax rate increase are greater now than before the 2020 general election.

Q. What action should the Commission take if the federal corporate tax rate is increased?

A. It depends on when a higher federal income tax rate is enacted and becomes effective.

If a higher corporate income tax rate is enacted during this proceeding and becomes effective for the 2022 tax year, the new tax rate should be used to calculate the company's 2022 revenue requirement and 2022 rate increase. The Commission should also recalculate the company's proposed GBRAs to reflect the new federal income tax rate.

If a higher corporate income tax rate is enacted after this proceeding is over and becomes effective in calendar years 2022 or 2023, or if a higher tax rate is enacted for those years too late in this proceeding to be considered, Tampa Electric recommends that the Commission decide in this case to handle any such change using an approach like the one outlined in the tax reform provision of the 2017 Agreement. In the near term, while the company's 2022 base rate change and GBRAs are "fresh," a future tax rate change, whether up or down, should be handled using a consistent and fair methodology to calculate the impacts of the rate change on the company, and update the company's base rates and charges in an administratively efficient manner. Document No. 11 in my Exhibit No. JSC-1 reflects the company's proposal for addressing near-term tax reform. We ask that the Commission approve it in this proceeding.

Q. Why should the Commission approve the company's proposed method for addressing tax reform?

A. For two reasons.

First, as noted above, income tax expense is the third largest operating expense affecting our revenue requirement. The kind of federal tax rate increase included in the President's plan would immediately and significantly impair our ability to earn a fair rate of return. Having a thoughtful regulatory mechanism in place to deal with a near-term federal corporate income tax rate increase without a full revenue requirement proceeding will promote regulatory economy and efficiency and provide a measure of certainty that would likely be attractive to the investment community.

Second, the kind of tax reform methodology reflected in Document No. 11 of my Exhibit No. JSC-1 worked when federal and state tax rates went down and should work equally well if and when income tax rates go up. Tampa Electric took prompt action to lower its base rates by approximately $107 million when federal and state tax rates went down and should have the same opportunity to increase its rates if income tax rates go up.

Q. What approvals does the company seek for reporting economic development expenses in its earnings surveillance reports in 2023 and 2024?

A. Section 25-6.0426, Florida Administrative Code, governs how Tampa Electric reports economic development expenses for surveillance reporting purposes. Subsection (3) of that rule limits the amount of economic development expense that can be recognized for earnings surveillance reporting purposes. Subsection (4) of that rule specifies that the Commission will determine the level of sharing or prudent economic development costs and the future treatment of those costs for surveillance reporting purposes.

Tampa Electric has included $367,000 of economic development expenses in the calculation of net operating income for its 2022 test year, but intends to spend additional resources on economic development in 2023 and 2024. Those plans include adding team members to focus on economic development and increased spending on the types of economic development expenses allowed for recovery in Rule 25-6.0426. Accordingly, for surveillance reporting purposes in 2023 and 2024, the company seeks permission to incur up to $750,000 and $1.5 million in those years, respectively, with customer sharing at the 95 percent level contemplated in the rule. This additional spending is prudent and will benefit Tampa Electric’s customers by contributing to the economic health and growth in our service territory.

SUMMARY

Q. Please summarize your direct testimony.

A. My direct testimony describes how the company’s financial profile has changed since our last rate case, the steps we have taken to control expense levels, and how we calculated income tax expense for our 2022 test year. I also propose GBRAs for 2023 and 2024 and a tax reform methodology that, if approved in this case, would substantially reduce our need to seek an additional general base rate increase before 2025.

Since our last rate case, Tampa Electric has continued to transform the company into a safer and more customer-focused electric utility. Our generating fleet is cleaner, greener, and more efficient. These changes have also transformed the company’s financial profile, allowed us to lower fuel costs, to manage O&M expenses, operate within the boundaries of our 2013 Stipulation and 2017 Agreement and moderate our need for future rate increases.

Q. Does this conclude your direct testimony?

A. Yes, it does.

EXHIBIT

OF

JEFFREY S. CHRONISTER

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SPONSORED OR CO-SPONSORED BY JEFFREY S. CHRONISTER

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BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Petition for rate increase by Tampa Electric Company.	DOCKET NO. 130040-EI ORDER NO. PSC-13-0443-FOF-EI ISSUED: September 30, 2013

The following Commissioners participated in the disposition of this matter:

RONALD A. BRISÉ, Chairman
LISA POLAK EDGAR
ART GRAHAM
EDUARDO E. BALBIS
JULIE I. BROWN

FINAL ORDER APPROVING STIPULATION AND SETTLEMENT AGREEMENT AMONG TAMPA ELECTRIC COMPANY, OFFICE OF PUBLIC COUNSEL, FLORIDA INDUSTRIAL POWER USERS GROUP, FLORIDA RETAIL FEDERATION, FEDERAL EXECUTIVE AGENCIES, AND WCF HOSPITAL UTILITY ALLIANCE

BY THE COMMISSION:

On February 4, 2013 Tampa Electric Company (Tampa Electric) filed a Petition for Rate Increase (Petition). On May 29 and 30, 2013 we held noticed customer meetings in Tampa and Winter Haven and took oral and written testimony and exhibits from members of the public. Final hearing in this cause was noticed and scheduled for September 9 – 13, 2013.

On September 4, 2013 Tampa Electric, with the concurrence of all the parties, filed a Motion to Hold Case in Abeyance (Motion) alleging agreement amongst all the parties to a settlement of all the issues in the Petition and requesting time to prepare and submit the settlement agreement. On September 6, 2013 the parties filed a Joint Motion of Tampa Electric Company, Office Of Public Counsel, Florida Industrial Power Users Group, Florida Retail Federation, Federal Executive Agencies, and WCF Hospital Utility Alliance for Approval of Stipulation and Settlement Agreement and attached the Stipulation and Settlement Agreement (Agreement). The Agreement is executed by all the parties to this action. The scheduled administrative hearing was convened and the Motion was heard on September 9, 2013. After hearing argument of counsel for the parties on the Motion, and admitting into the record the exhibits of the parties and staff, the hearing was continued to September 11, 2013, in order to allow us and staff to review the record and consider the terms of the Agreement. On September 11, we heard oral argument from the parties regarding the Agreement.

We have jurisdiction pursuant to Chapter 366, Florida Statutes, including Sections 366.04, 366.041, 366.05, 366.06, 366.07, 366.076, 366.8255, 366.93, and Sections 120.57(2) and (4), F.S., and Rules 28-106.301 and 28-106.302, Florida Administrative Code.

We find that the Agreement resolves all issues in this rate case. Further all parties to this action are satisfied that the terms of the Agreement protect their interests. The signatories to the Agreement are organizations that represent the major customer groups served by Tampa Electric and the entity statutorily charged with representing people of the state of Florida in proceedings before us. Thus, we find that the customers' interests are fairly represented by the signatories to the Agreement.

The Agreement runs from November 1, 2013, through the end of 2017. During such time, the parties agree that Tampa Electric cannot file for new rates that would be effective prior to January first 2018, except under very limited circumstances. The provisions of the Agreement include a negotiated rate increase and return on equity that are less than Tampa Electric requested in its Petition. Additionally, no further collections will be made for storm recovery. The Agreement provides a phased-in approach to the rate increase: an initial $57.5 million increase effective November of 2013, an additional $7.5 million increase effective November of 2014, and an additional $5 million increase effective November of 2015. The Agreement further includes a generation base rate adjustment (GBRA) of an additional $110 million on January 1, 2017, or on the in-service date of the Polk 2-5 conversion, whichever is later. The negotiated $110 million GBRA amount is less than the revenue requirement filed in the recent Polk determination of need that we approved in December of 2012. Finally, the Agreement includes an economic development rider to encourage business growth at no cost to the ratepayers.

We find that the terms of the Agreement provide base rate stability to customers within a four-year period, sets fair, just, and reasonable rates, and encourages economic and business growth.

Based upon the Petition, our review of the Agreement, the evidence and oral argument at the hearing, and for the reasons stated above, we find approval of the Agreement to be in the public interest. Accordingly, we approve the Agreement which is attached to this Order as Exhibit A and made a part hereof. The tariffs attached to this Order as Exhibit B and made a part thereof are approved.

Based on the foregoing, it is

ORDERED by the Florida Public Service Commission that the attached Stipulation and Settlement Agreement is approved. It is further

ORDERED that the attached tariffs are approved. It is further

ORDERED that this docket shall be closed if no appeal is timely filed.

By ORDER of the Florida Public Service Commission this 30th day of September, 2013.

ANN COLE
Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399
(850) 413-6770
www.floridapsc.com

Copies furnished: A copy of this document is provided to the parties of record at the time of issuance and, if applicable, interested persons.

MFB

NOTICE OF FURTHER PROCEEDINGS OR JUDICIAL REVIEW

The Florida Public Service Commission is required by Section 120.569(1), Florida Statutes, to notify parties of any administrative hearing or judicial review of Commission orders that is available under Sections 120.57 or 120.68, Florida Statutes, as well as the procedures and time limits that apply. This notice should not be construed to mean all requests for an administrative hearing or judicial review will be granted or result in the relief sought.

Any party adversely affected by the Commission's final action in this matter may request: 1) reconsideration of the decision by filing a motion for reconsideration with the Office of Commission Clerk, 2540 Shumard Oak Boulevard, Tallahassee, Florida 32399-0850, within fifteen (15) days of the issuance of this order in the form prescribed by Rule 25-22.060, Florida Administrative Code; or 2) judicial review by the Florida Supreme Court in the case of an electric, gas or telephone utility or the First District Court of Appeal in the case of a water and/or wastewater utility by filing a notice of appeal with the Office of Commission Clerk, and filing a copy of the notice of appeal and the filing fee with the appropriate court. This filing must be completed within thirty (30) days after the issuance of this order, pursuant to Rule 9.110, Florida Rules of Appellate Procedure. The notice of appeal must be in the form specified in Rule 9.900(a), Florida Rules of Appellate Procedure.

Exhibit A

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Petition for Rate Increase by Tampa Electric Company.	DOCKET NO. 130040-EI Filed: September 6, 2013

STIPULATION AND SETTLEMENT AGREEMENT

WHEREAS, Tampa Electric Company ("Tampa Electric" or "the Company"), the Office of Public Counsel ("OPC"), the Florida Industrial Power Users Group ("FIPUG"), the Florida Retail Federation ("FRF"), the Federal Executive Agencies ("FEA") and WCF Hospital Utility Alliance ("HUA") have signed this Stipulation and Settlement Agreement ("the Agreement"); and

WHEREAS, unless the context clearly requires otherwise the term "Party" or "Parties" means a signatory or signatories to this Agreement, and the term "Consumer Parties" shall refer collectively to OPC, FIPUG, FRF, FEA, and HUA; and

WHEREAS, in an April 5, 2013 filing in this docket Tampa Electric petitioned the Florida Public Service Commission ("the Commission") for an increase in its base rates and miscellaneous service charges of approximately $134.8 million effective January 1, 2014 based on a 2014 projected test year; and

WHEREAS, OPC filed an intervention and FIPUG, FRF, FEA and HUA were authorized to intervene; and

WHEREAS, the Parties have filed voluminous prepared testimonies with accompanying exhibits and conducted extensive discovery; and

WHEREAS, the Parties to this Agreement have undertaken to resolve the issues raised in this proceeding so as to maintain a degree of stability and predictability with respect to Tampa

Electric's base rates and charges and to avoid the inherent risks, uncertainties and costs of further litigation; and

WHEREAS, the legal system favors the settlement of disputes by mutual agreement between the contending parties and the Commission has long favored negotiated settlements that are in the public interest;

NOW, THEREFORE, in consideration of the foregoing and the mutual covenants contained herein, which the Parties agree and acknowledge constitute good and valuable consideration, the Parties hereby stipulate and agree as follows:

1. Term.

(a) This Agreement will become effective upon Commission approval and shall be implemented on the date of the meter reading for the first billing cycle of November 2013 ("the Implementation Date") and continue at least through the date of the last billing cycle in December 2017. These base rates, charges and credits may continue beyond December 2017 unless otherwise changed by Commission Order. The period from the Implementation Date through the last billing cycle in December 2017 may be referred to herein as the "Minimum Term".

(b) The Parties reserve all rights, unless such rights are expressly waived or released, under the terms of this Agreement.

2. Return on Equity and Equity Ratio.

(a) Subject to the adjustment trigger provision in paragraph 2(b), Tampa Electric's authorized return on common equity ("ROE") shall be within a range of 9.25% to 11.25%, with a mid-point of 10.25%. Except as otherwise specifically provided in this Agreement, Tampa Electric's authorized ROE range and mid-point using a 54% equity ratio (investor sources with any difference to actual equity ratio spread ratably over long-term and short-term debt) shall be used for all purposes during the Term, including cost recovery clauses, earnings surveillance reporting, paragraph 7 of this Agreement regarding an ROE adjustment and the calculation of the Company's Allowance for Funds Used During Construction ("AFUDC") rate and associated amounts of AFUDC in accordance with Rule 25-6.0141, F.A.C..

(b) If at any time during the Term, the average 30-year United States Treasury Bond yield rate for any period of six (6) consecutive months is at least 75 basis points greater than the yield rate on the date the Commission votes to approve this Agreement ("the Trigger"), Tampa Electric's authorized return on common equity ("ROE") shall be increased by 25 basis points to be within a range of 9.50% to 11.50%, with a mid-point of 10.50% ("Revised Authorized Return on Equity") from the Trigger Effective Date defined below for and through the remainder of the Minimum Term, and for any period in which the Company's rates continue in effect after December 31, 2017 until the Commission issues a final order in a future proceeding changing the Company's rates and its authorized ROE. The Trigger shall be calculated by summing the reported 30-year U.S. Treasury bond rates for each day over any six-month period, e.g., January 1, 2014 through July 1, 2014, or March 17, 2014 through September 17, 2014, for which rates are reported, and dividing the resulting sum by the number of reporting days in such period. The effective date of the Revised Authorized Return on Equity ("Trigger Effective Date") shall be the first day of the month following the day in which the Trigger is reached. If the Trigger is reached and the Revised Authorized Return on Equity becomes effective, except as otherwise specifically provided in this Agreement, Tampa Electric's Revised

Authorized Return on Equity range and mid-point shall be used for the remainder of the Term for cost recovery clauses, earnings surveillance reporting, paragraph 7 of this Agreement regarding an ROE adjustment and AFUDC.

(c) The Return on Equity in effect at the expiration of the Term of this Agreement and subsection 2(c) of this Agreement shall continue in effect until return on equity is next reset by the Commission whether by operation of Paragraph 7 or otherwise.

3. Customer Rates.

(a)(i) Upon the Implementation Date and effective with the date of the first meter reading for the first billing cycle of November 2013, Tampa Electric shall be authorized to increase its base rates and service charges by $57.5 million of annual revenues, based on the projected 2014 test year billing determinants reflected in the Minimum Filing Requirements ("MFRs") filed with the company's April 5, 2013 Petition in this proceeding, adjusted to reflect actual Residential Service ("RS") tier proportion billing determinant data on a 12 month basis ending July 31, 2013 in the amounts and manner shown in the rate design materials attached hereto as **Exhibit A**.

(ii) Effective with the date of the meter reading for the first billing cycle of November 2014, Tampa Electric shall be authorized to increase its base rates by an additional $7.5 million of annual revenues (for a total increase of $65.0 million over the company's currently authorized base rates), based on the projected test year billing determinants reflected in the Minimum Filing Requirements ("MFRs") filed with the company's April 5, 2013 Petition in this proceeding, adjusted to reflect actual RS tier proportion billing determinant data on a 12 month basis ending July 31, 2014.

(iii) Effective with the date of the meter reading for the first billing cycle of November 2015, Tampa Electric shall be authorized to increase its base rates by an additional $5.0 million of annual revenues (for a total increase of $70.0 million over the company's currently authorized base rates), based on the projected test year billing determinants reflected in the Minimum Filing Requirements ("MFRs") filed with the company's April 5, 2013 Petition in this proceeding, adjusted to reflect actual RS tier proportion billing determinant data on a 12 month basis ending July 31, 2015.

(iv) In addition, the company shall be authorized to increase its base rates as set forth in paragraph 6, below, for the Polk 2-5 Generation Base Rate Adjustment.

(v) Except as otherwise specifically provided in this Agreement, the cost of service support used to calculate the rate increases authorized in this paragraph has been and will be produced, and rates have been and will be designed, based on the FPSC's practice that no class receive a base rate decrease in an overall base rate increase proceeding and that no class be increased more than 1.5 times the system average percent revenue increase (including clauses).

(b) Attached hereto as **Exhibit B** are tariff sheets for new base rates and service charges that implement the rate increases described in paragraph 3(a)(i) above, which tariff sheets shall become effective on the first billing cycle in November 2013. The new base rates reflected in the attached tariff sheets are based on the billing determinants as of July 31, 2013 as shown in **Exhibit A** with the following clarifications and exceptions to the matters addressed in the company's Petition in this proceeding:

(i) The rates will reflect the use of a Minimum Distribution System ("MDS") costing methodology as proposed by Tampa Electric in this proceeding in the direct testimony and exhibit of William R. Ashburn.

(ii) The rates will reflect the use of a 12 Coincident Peak and 1/13th Average Demand methodology for allocating production plant costs.

(iii) Except as specified in paragraph 6, the Interruptible Service ("IS") rate schedules will remain in effect as prior to the filing of the petition in this proceeding, closed to new business and with no change to the current base rate charges.

(iv) The Commercial Industrial Service Rider tariff shall be effective as proposed by Tampa Electric in this proceeding in MFR Schedule E-14, pages 55-57 and 74-79 (Bates Stamped Pages 132-143 and 151-156)

(v) The current lock period for the interruptible credit shall be increased from 3 to 6 years.

(vi) The on-peak and off-peak time of use energy rates for Rate Schedule GSDT, and the energy rates for Rate Schedule GSD Standard, shall remain the same as they currently are authorized in the company's tariff as of the filing of the Petition in this case. Thus, the GSDT on and off peak base energy rates will be held at the present levels of $0.02898 and $0.01046 per kWh, respectively, and the GSDT Demand Charge shall be increased as shown in **Exhibit B**. Similarly, the GSD Standard base energy rate will be held at the present level of $0.01583 per kWh and the GSD Demand Charge shall be increased as shown in **Exhibit B**. This change is intended to modify the rate structure of the proposed increase to this rate schedule but not affect the rate increase for this class.

(vii) The company's standby generator credits shall be increased from $4.00/KW/Month to $4.75/KW/Month, effective on the Implementation Date of this Agreement, i.e., the date of the meter reading for the first billing cycle of November 2013. To the extent that implementation of the revised standby generator credits results in an under-recovery of revenues that are subject to the ECCR clause, the company shall be authorized to recover any such under-recovery in its ECCR charges for 2014.

(viii) The relay service rate will be held at the present level of $.60/KW/Month.

(ix) The company shall introduce a new Economic Development Rider (attached to this Agreement as **Exhibit C)** on a pilot basis for a 3-year period which shall become effective upon the Implementation Date. The Commission's approval of this Agreement shall constitute approval of the Economic Development Rider and shall satisfy the requirements of Commission Rule 25-6.0426(3)-(6), F.A.C., and accordingly, the reductions afforded in these tariffs shall be included as a cost in the company's cost of service for all ratemaking purposes and surveillance reporting. During the pilot period, the rates in the Economic Development Tariff shall be open for new customers and new applications to existing customers through December 31, 2016, unless the maximum amount of economic development expenditures as specified in Commission Rule 25-6.0426, F.A.C., is met, at which time the tariff will be closed for new customers or new applications to existing customers until the amount again falls below the maximum allowed.

(x) Except as specified in paragraph 6, the Lighting Facilities Charge shall remain in effect as prior to the filing of the petition in this proceeding.

(xi) The company's proposed miscellaneous tariff changes as set forth on **Exhibit D** shall be approved and become effective as of the first billing cycle of November 2013. The changes shown on **Exhibit D** are reflected in the tariffs attached as **Exhibit B** as applicable.

(c) The base rates, charges and credits set in accordance with this Agreement shall not be changed during the Term except as otherwise permitted or provided for in this Agreement and shall continue in effect until next reset by the Commission.

(d) To the extent that any of Tampa Electric's cost recovery clauses are impacted by changes in rate design, billing determinants, Authorized Return on Equity or Revised Authorized Return on Equity during the Term, such changes shall be reflected in the affected clauses as of the date of the meter readings for the first billing cycle of January in the year following the year in which the change occurs.

(e) The provisions of this paragraph 3 shall remain in effect during the Term except as otherwise permitted or provided for in this Agreement and shall continue in effect until the company's base rates are next reset by the Commission.

4. Other Cost Recovery. Nothing shall preclude the company from requesting the Commission to approve the recovery of costs that are: (a) of a type which traditionally and historically would be, have been, or are presently recovered through cost recovery clauses or surcharges, or (b) incremental costs not currently recovered in base rates which the Legislature or Commission determines are clause recoverable subsequent to the approval of this Agreement. Except as provided in this Agreement, it is the intent of the Parties in this Paragraph 4 that Tampa Electric not be allowed to recover through cost recovery clauses, increases in the magnitude of costs of types or categories (including,

but not limited to, for example, investment in and maintenance of transmission assets) that have been and traditionally, historically and ordinarily would be recovered through base rates. It is the further intent of the Parties to recognize that an authorized governmental entity may impose requirements on Tampa Electric involving new or atypical kinds of costs (including, but not limited to, for example, requirements related to cyber security) and, concurrently with the imposition of such requirements, the Legislature and/or Commission may authorize Tampa Electric to recover those related costs through a cost recovery clause, and in such event, Tampa Electric shall be able to seek recovery of such costs from the Commission. This Paragraph 4 does not preclude Tampa Electric from seeking clause recovery of a type of cost (and for the same or similar reasons) not heretofore recovered through a clause which the Commission or the Legislature authorizes or has authorized another electric utility to recover through a clause before or during the Term of this Agreement. The Parties to this Agreement are not precluded from participating in any proceedings pursuant to this paragraph.

5. Storm Damage.

(a) Nothing in this Agreement shall preclude Tampa Electric from petitioning the Commission to seek recovery of costs associated with any tropical systems named by the National Hurricane Center or its successor without the application of any form of earnings test or measure and irrespective of previous or current base rate earnings. Consistent with the rate design methods approved in this Agreement, the Parties agree that recovery of storm costs from customers will begin, on an interim basis, sixty days following the filing of a cost recovery petition and tariff with the Commission and will be based on a 12-month recovery period if the storm costs do not exceed $4.00/1,000 kWh on monthly residential customer bills. In the event the storm costs exceed that level, any additional costs in excess of $4.00/1,000 kWh shall be recovered in a subsequent year or years as determined by the Commission. All storm related costs shall be calculated and disposed of pursuant to Commission Rule 25-6.0143, F.A.C., and shall be limited to (i) costs resulting from a tropical system named by the National Hurricane Center or its successor, (ii) the estimate of incremental storm restoration costs above the level of storm reserve prior to the storm and (iii) the replenishment of the storm reserve to the level as of October, 2013. The Parties to this Agreement are not precluded from participating in any such proceedings and opposing the amount of Tampa Electric's claimed costs or whether the proposed recovery is consistent with this Paragraph 5, but not the mechanism agreed to herein.

(b) The Parties agree that the $4.00/1,000 kWh cap in this Paragraph 5 shall apply in aggregate for a calendar year; provided, however, that Tampa Electric may petition the Commission to allow Tampa Electric to increase the initial 12 month recovery at rates greater than $4.00/1,000 kWh or for a period longer than 12 months if Tampa Electric incurs in excess of $100 million storm recovery costs that qualify for recovery in a given calendar year, inclusive of the amount needed to replenish the storm reserve to the level that existed as of August 31, 2013. All Parties reserve their right to oppose such a petition.

(c) The Parties expressly agree that any proceeding to recover costs associated with any storm shall not be a vehicle for a "rate case" type inquiry concerning the expenses, investment, or financial results of operations of Tampa Electric and shall not apply any form of earnings test or measure or consider previous or current base rate earnings.

(d) The provisions of this paragraph 5 shall remain in effect during the Term except as otherwise permitted or provided for in this Agreement and shall continue in effect until the company's base rates are next reset by the Commission.

6. Polk Generation Base Rate Adjustment.

(a) Tampa Electric projects that its Polk 2-5 Waste Heat Recovery Conversion Project ("Polk 2-5" or the "Project") will enter commercial service while this Agreement is in effect with Polk 2-5 projected to go into service in January 2017. For this Project, Tampa Electric shall be authorized to increase its base rates as specified in paragraph 3 of this Agreement by $110 Million annually effective on the later of the Project's actual in-service date or January 1, 2017. This base rate adjustment will be referred to as the Polk Generation Base Rate Adjustment ("Polk GBRA"). The Polk GBRA is an amount agreed to by and between the parties that reflects their negotiations regarding all relevant factors such as capital costs, cost of capital, capital structure and the other costs and expenses associated with the Project. The Parties agree that the amount of the Polk GBRA is fair and reasonable and intend that the Polk GBRA be implemented as provided herein without further inquiry or regulatory evaluation other than the approval of this Agreement. Nothing in this Agreement shall preclude any Party from asserting, in any proceeding to set Tampa Electric's rates to be effective after December 31, 2017, that the actual revenue requirements of the Polk 2-5 Waste Heat Recovery Conversion Project are different from those provided for in this Agreement.

(b) The Polk GBRA shall be reflected in Tampa Electric's customers' bills by allocating the $110 Million annual increase to all rate classes (including IS and Lighting Facilities) based on each class's percentage of total base revenues calculated using the base rates in effect on December 1, 2016 and the company's projected 2017 billing determinants consistent with and/or as shown in the company's clause filings for 2017, with class revenue increases to be allocated as an equal percentage applied to all base rates, charges and credits for the respective classes. Tampa Electric will begin applying the Polk GBRA to meter readings made on and after the commercial in-service date of the Project or the first billing cycle of January 2017, whichever is later.

(c) Upon expiration of this Agreement, Tampa Electric's base rates, charges and credits including the effects of the Polk GBRA, as implemented pursuant to this Agreement shall continue in effect until next reset by the Commission. Tampa Electric's base rates, charges and credits approved in any final order issued pursuant to paragraph 7 of this Agreement, including the effects of the Polk GBRA, as implemented pursuant to this Agreement, shall continue in effect until next reset by the Commission.

7. Earnings.

(a) Notwithstanding paragraph 2 and subject to the Trigger in Paragraph 2(b) above, if Tampa Electric's earned return on common equity falls below 9.25% during the Term on a Tampa Electric monthly earnings surveillance report stated on an actual Commission thirteen-month average adjusted basis, Tampa Electric may petition the Commission to amend its base rates either as a general rate proceeding under Sections 366.06 and 366.07, Florida Statutes, and/or as a limited proceeding under Section 366.076, Florida Statutes. Nothing in this Agreement shall be construed as an agreement by the Consumer Parties that a limited proceeding would be appropriate, and Tampa Electric acknowledges and agrees that the Consumer Parties reserve and retain all rights to challenge the propriety of any limited proceeding or to assert that any request for base rate changes should properly be addressed through a general base rate case, as well as to challenge any substantive proposals to change the company's rates in any such future proceeding. This floor shall be subject to adjustment in accordance with the Trigger provision in paragraph 2(b). Throughout this Agreement, "Commission actual adjusted basis" and "actual adjusted earned return" shall mean results reflecting all adjustments to Tampa Electric's books required by the Commission by rule or order, but excluding pro forma weather adjustments. The other parties to this Agreement shall be entitled to participate in any proceeding initiated by Tampa Electric to increase base rates pursuant to this paragraph, and may oppose Tampa Electric's request.

(b) Notwithstanding paragraph 2 and subject to the Trigger in Paragraph 2(b) above, if Tampa Electric's earned return on common equity exceeds 11.25% during the Term on a Tampa Electric monthly earnings surveillance report stated on an actual Commission thirteen-month average adjusted basis, any Consumer Party shall be entitled to petition the Commission for a review of Tampa Electric's base rates. In any case initiated by Tampa Electric or any other party pursuant to paragraph 7, all parties will have full rights conferred by law. The ceiling in this subsection shall be subject to adjustment in accordance with the Trigger provision in paragraph 2(b).

(c) Notwithstanding paragraph 2 and subject to the Trigger in Paragraph 2(b) above, this Agreement shall terminate upon the effective date of any final order issued in any such proceeding pursuant to paragraph 7 that changes Tampa Electric's base rates prior to the last billing cycle of December 2017.

(d) This paragraph 7 shall not (i) be construed to bar Tampa Electric from requesting any recovery of costs otherwise contemplated by this Agreement; (ii) apply to any request to change Tampa Electric's base rates that would become effective after the expiration of the Minimum Term of this Agreement; or (iii) limit any party's rights in proceedings concerning changes to base rates that would become effective subsequent to the Minimum Term of this Agreement to argue that Tampa Electric's authorized ROE range should be different than as set forth in this Agreement.

(e) Notwithstanding any other provision of the Agreement, the parties fully and completely reserve all rights available to them under the law to challenge the level or rate structure (or the cost of service methodologies underlying them) of Tampa Electric's base rates, charges and credits effective as of January 1, 2018 or thereafter. It is specifically understood and agreed that this Agreement does not preclude any party from filing before January 1, 2018 an action to challenge the level or rate structure (or the cost of service methodologies underlying them) of Tampa Electric's base rates, charges and credits effective as of January 1, 2018 or thereafter.

8. Depreciation. Notwithstanding any requirements of Rules 25-6.0436 and 25-6.04364, F.A.C., the company shall not be required during the Term of this Agreement to file any depreciation study or dismantlement study. The depreciation and amortization accrual rates in effect as of the effective date of this Agreement (except as modified for software by paragraph 11(b)) shall remain in effect throughout the Term. The Parties agree that the provisions of Rules 25-6.0436 and 25-6.04364, F.A.C., pursuant to which depreciation and dismantlement studies are filed at least every four years will not apply to the company during the Term and that the Commission's approval of this Agreement shall excuse the company from compliance with the filing requirement of these rules during the Term. The company shall file a depreciation study no more than one year nor

less than 60 days before the filing of its next general rate proceeding under Sections 366.06 and 366.07, Florida Statutes, such that the proposed depreciation rates can be considered contemporaneously with the company's next general rate proceeding .

9. Application of Agreement. No Party to this Agreement will request, support or seek to impose a change in the application of any provision of this Agreement. Except as provided in Paragraph 7, a Party to this Agreement will neither seek nor support any reduction in Tampa Electric's base rates, including limited, interim or any other rate decreases, that would take effect prior to the first billing cycle for January 2018, except for any such reduction requested by Tampa Electric or as otherwise provided for in this Agreement. Tampa Electric shall not seek interim, limited, or general base rate relief during the Term except as provided for in Paragraph 7 of this Agreement. Tampa Electric is not precluded from seeking interim, limited or general base rate relief that would be effective during or after the first billing cycle in January 2018, nor are the Parties precluded from opposing such relief. Such interim relief may be based on time periods before January 1, 2018, consistent with Section 366.071, Florida Statutes, and calculated without regard to the provisions of this Agreement.

10. New Tariffs. Nothing in this Agreement shall preclude Tampa Electric from filing and the Commission from approving any new or revised tariff provisions or rate schedules requested by Tampa Electric, provided that such tariff request does not increase any existing base rate component of a tariff or rate schedule during the Term unless the application of such new or revised tariff or rate schedule is optional to Tampa Electric's customers.

11. Other.

(a) Tampa Electric will discontinue its annual $8 million storm damage expense accrual effective upon the Implementation Date of this Agreement, i.e., the date of the meter reading for the first billing cycle of November 2013. For clarity, this means that Tampa Electric's storm reserve account shall be credited with $6,666,667 for 2013, which value represents ten months of the storm accrual at the annual rate of $8 million as approved by the Commission in Docket No. 080317-EI and included in the company's current rates.

(b) Tampa Electric will use a 15 year amortization period for all computer software beginning effective January 1, 2013.

(c) Tampa Electric shall amortize its actual rate case expenses for Docket No 130040-EI over the Term of this Settlement Agreement.

(d) The provisions of this paragraph 11 (a), (b) and (c) shall remain in effect during the Term except as otherwise permitted or provided for in this Agreement and shall continue in effect until the company's base rates are next reset by the Commission.

(e) On or before March 1, 2017, the company shall file and serve on the parties a forecasted earnings surveillance report for 2017 reflecting the increase authorized by paragraph 6 of this Agreement.

12. Commission Approval. The provisions of this Agreement are contingent on approval of this Agreement in its entirety by the Commission without modification and in lieu of conducting a hearing with live testimony and cross examination on the merits of the petition that initiated this proceeding. The Parties further agree that they will support this Agreement and will not request or support any order, relief, outcome, or result in conflict with the terms of this Agreement in any administrative or judicial proceeding relating to, reviewing, or challenging the

establishment, approval, adoption, or implementation of this Agreement or the subject matter hereof. No Party will assert in any proceeding before the Commission that this Agreement or any of the terms in the Agreement shall have any precedential value. The Parties' agreement to the terms in the Agreement shall be without prejudice to any Party's ability to advocate a different position in future proceedings not involving the Agreement. The Parties further expressly agree that no individual provision, by itself, necessarily represents a position of any party in a future proceeding, and the Parties further agree that no Party shall assert or represent in any future proceeding in any forum that another Party endorses any specific provision of this Agreement because of that Party's signature herein. It is the intent of the Parties to this Agreement that the Commission's approval of all the terms and provisions of this Revised and Restated Settlement Agreement is an express recognition that no individual term or provision, by itself, necessarily represents a position, in isolation, of any Party or that a Party to this Agreement endorses a specific provision, in isolation, of this Agreement because of that Party's signature herein. Approval of this Agreement in its entirely will resolve all matters in Docket No. 130040-EI pursuant to and in accordance with Section 120.57(4), Florida Statutes. This docket will be closed effective on the date the Commission Order approving this Agreement is final, and no Party shall seek appellate review of any order issued in this Docket.

13. Disputes. To the extent a dispute arises among the Parties about the provisions, interpretation, or application of this Settlement Agreement, the Parties agree to meet and confer in an effort to resolve the dispute. To the extent that the Parties cannot resolve any dispute, the matter may be submitted to the Commission for resolution.

14. Execution. This Agreement is dated as of September 6, 2013. It may be executed in counterpart originals and a facsimile of an original signature shall be deemed an original.

IN WITNESS WHEREOF, the Parties evidence their acceptance and agreement with the provisions of this Agreement by their signature(s):

Tampa Electric Company
702 N. Franklin Street
Tampa, FL 33601

By ____________________
James D. Beasley
J. Jeffry Wahlen
Kenneth R. Hart
Ashley M. Daniels
Ausley & McMullen
Post Office Box 391
Tallahassee, Florida 32302

Office of Public Counsel
J. R. Kelly
Ms. Patricia G. Christensen
Associate Public Counsel
Office of Public Counsel
c/o The Florida Legislature
111 West Madison Street, Room 812
Tallahassee, FL 32399-1400

By: ______________________

Exhibit A

Florida Industrial Power Users Group

By 9/6/13

Jon Moyle, Jr.
Moyle Law Firm
The Perkins House
~~118 North~~ Gadsden Street
Tallahassee, Florida 32301

[Remainder of page left intentionally blank]

Settlement Agreement

WCF Hospital Utility Alliance
Kenneth L. Wiseman, Esquire
Andrews Kurth, LLP
1350 I Street, N.W., Suite 1100
Washington, D.C. 20005

By: ______________________
Kenneth L. Wiseman

Federal Executive Agencies
Gregory J. Fike, Lt Col, USAF
AFLOA/JACL-ULFSC
139 Barnes Drive, Suite 1
Tyndall Air Force Base, FL 32403

By: Gregory J. Fike
Lt. Col. Gregory J. Fike

Signature Page to Stipulation and Settlement Agreement in Docket No. 130040-EI

Florida Retail Federation
Mr. Robert Scheffel Wright
Gardner, Bist, Wiener, Wadsworth,
Bowden, Bush, Dee, LaVia & Wright, P.A.
1300 Thomaswood Drive
Tallahassee, FL 32308

By: Robert Scheffel Wright
Robert Scheffel Wright

Signature Page to Stipulation and Settlement Agreement in Docket No. 130040-EI

Exhibit A

Exhibit A to be provided

(Revised MFR Schedule E-13c)

Exhibit B to be provided

(Tariff Sheets for November 2013)

Exhibit A

Exhibit C to be provided

(Economic Development Tariffs)

Exhibit D to be provided

(Miscellaneous Tariff Change Summary)

Exhibit B

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Petition for Rate Increase by Tampa Electric Company.	)))	DOCKET NO. 130040-EI

Rate Design Information

Exhibit A

EXHIBIT A

TABLE OF CONTENTS

Exhibit B

TAMPA ELECTRIC COMPANY
DEVELOPMENT OF BASE REVENUE INCREASE BY RATE CLASS
EFFECTIVE NOVEMBER 1, 2013
COST OF SERVICE: 12 CP & 1/13 AD; MINIMUM DISTRIBUTION SYSTEM (MDS)
($000)

Line		Rate Class	(A) Cost of Service	(B) Present Base Revenue	(C) Base Revenue Deficiency (A) - (B)	(D) Additional Service Charge Revenue	(E) Net Base Rev. Deficiency $ (C) - (D)	(F) Net Base Rev. Deficiency % (E) / (B)	(G) Proposed Base Revenue Increase * Increase $	(H) % Increase Based on: Present Base Rev. (G) / (B)	(I) % Increase Based on: Total Revenue Incl. clauses (G)/Tot.Rev.	(J) Year 1 Base Revenue (B) + (G)
1	I	Residential (RS,RSVP)	$ 550,236	$ 489,649	$ 60,586	$ 1,049	$ 59,537	12.16%				
3	II	General Service										
4		Non-Demand (GS,TS)	62,028	57,954	4,074	$ 115	$ 3,958	6.83%				
7		Sub-Total I + II	$ 812,263	$ 547,604	$ 64,659	$ 1,164	$ 63,495	11.60%	$ 47,773	8.72%	4.76%	$ 595,377
10	III	General Service										
11		Demand (GSD, SBF)	296,286	290,676	5,612	$ 23	5,589	1.92%	$ 8,533	2.94%	1.31%	299,208
13	IV	Interruptible Service (IS/SBI)	21,915	28,538	(6,623)	$ -	(6,623)	0.00%	$ -	0.00%	0.00%	28,538
19	V	Lighting (LS-1)										
20		A - Energy	5,153	5,467	(314)	$ 6	$ (321)	-5.86%	$ -	0.00%	0.00%	$ 5,467
21		B - Facilities	29,649	35,484	(5,835)	$ -	$ (5,835)	-16.45%	$ -	0%	0%	$ 35,484
24		Total	$ 965,268	$ 907,766	$ 57,499	$ 1,194	$ 56,306	6.20%	$ 56,306	6.20%	3.17%	$ 964,074
25											x 1.5	
26											4.76%	

1

Exhibit B

SCHEDULE A-2 | FULL REVENUE REQUIREMENTS BILL COMPARISON - TYPICAL MONTHLY BILLS | Page 1 of 4

FLORIDA PUBLIC SERVICE COMMISSION | EXPLANATION: For each rate, calculate typical monthly bills for present rates and proposed rates

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 130040-EI

RS - RESIDENTIAL SERVICE

Type of data shown:
XX Projected Test year Ended 12/31/2014
Projected Prior Year Ended 12/31/2013
Historical Prior Year Ended 12/31/2012
Witness: W. R. Ashburn

RATE SCHEDULE RS

Line No.	(1) TYPICAL KW	(2) TYPICAL KWH	BILL UNDER PRESENT RATES (3) BASE RATE	(4) FUEL CHARGE	(5) ECCR CHARGE	(6) CAPACITY CHARGE	(7) ECRC CHARGE	(8) GRT CHARGE	(9) TOTAL
1	0	-	$ 10.50	$ -	$ -	$ -	$ -	$ 0.27	$ 10.77
2									
3	0	100	$ 15.00	$ 3.37	$ 0.30	$ 0.23	$ 0.56	$ 0.50	$ 19.95
4									
5	0	250	$ 21.74	$ 8.42	$ 0.75	$ 0.58	$ 1.40	$ 0.84	$ 33.72
6									
7	0	500	$ 32.96	$ 16.85	$ 1.49	$ 1.16	$ 2.79	$ 1.42	$ 56.68
8									
9	0	750	$ 44.21	$ 25.27	$ 2.24	$ 1.74	$ 4.19	$ 1.99	$ 79.63
10									
11	0	1,000	$ 55.45	$ 33.69	$ 2.98	$ 2.32	$ 5.58	$ 2.56	$ 102.58
12									
13	0	1,250	$ 69.19	$ 44.61	$ 3.73	$ 2.90	$ 6.99	$ 3.27	$ 130.67
14									
15	0	1,500	$ 82.93	$ 55.54	$ 4.47	$ 3.48	$ 8.37	$ 3.97	$ 158.75
16									
17	0	2,000	$ 110.40	$ 77.38	$ 5.95	$ 4.64	$ 11.16	$ 5.37	$ 214.91
18									
19	0	3,000	$ 165.35	$ 121.07	$ 8.94	$ 6.96	$ 16.74	$ 8.18	$ 327.24
20									
21	0	5,000	$ 275.25	$ 208.45	$ 14.90	$ 11.60	$ 27.90	$ 12.80	$ 551.90

Line No.	BILL UNDER PROPOSED RATES (10) BASE RATE	(11) FUEL CHARGE	(12) ECCR CHARGE	(13) CAPACITY CHARGE	(14) ECRC CHARGE	(15) GRT CHARGE	(16) TOTAL	INCREASE (17) DOLLARS (16)-(9)	(18) PERCENT (17)/(9)	COSTS IN CENTS/KWH (18) PRESENT (9)/(2)*100	(19) PROPOSED (16)/(2)*100
1	$ 15.00	$ -	$ -	$ -	$ -	$ 0.38	$ 15.38	$ 4.62	42.9%	-	-
2											
3	$ 19.60	$ 3.37	$ 0.30	$ 0.23	$ 0.56	$ 0.62	$ 24.67	$ 4.72	23.7%	19.95	24.67
4											
5	$ 26.50	$ 8.42	$ 0.75	$ 0.58	$ 1.40	$ 0.97	$ 38.60	$ 4.88	14.5%	13.49	15.44
6											
7	$ 37.90	$ 16.85	$ 1.49	$ 1.16	$ 2.79	$ 1.55	$ 61.82	$ 5.14	9.1%	11.34	12.36
8											
9	$ 49.48	$ 25.27	$ 2.24	$ 1.74	$ 4.19	$ 2.13	$ 85.04	$ 5.41	6.8%	10.62	11.34
10											
11	$ 60.96	$ 33.69	$ 2.98	$ 2.32	$ 5.56	$ 2.71	$ 108.26	$ 5.67	5.5%	10.26	10.83
12											
13	$ 74.96	$ 44.61	$ 3.73	$ 2.90	$ 6.96	$ 3.42	$ 136.60	$ 5.94	4.5%	10.45	10.93
14											
15	$ 86.97	$ 55.54	$ 4.47	$ 3.48	$ 8.37	$ 4.12	$ 164.95	$ 6.20	3.9%	10.58	11.00
16											
17	$ 116.96	$ 77.38	$ 5.96	$ 4.64	$ 11.10	$ 5.54	$ 221.64	$ 6.73	3.1%	10.75	11.08
18											
19	$ 172.94	$ 121.07	$ 8.94	$ 6.96	$ 16.74	$ 8.38	$ 335.03	$ 7.79	2.4%	10.91	11.17
20											
21	$ 284.90	$ 208.45	$ 14.90	$ 11.60	$ 27.90	$ 14.04	$ 561.79	$ 9.90	1.8%	11.04	11.24

Line No.		PRESENT	PROPOSED
22			
23			
24		PRESENT	PROPOSED
25	CUSTOMER CHARGE	10.50 $/Bill	15.00 $/Bill
26	DEMAND CHARGE	- $/KW	- $/KW
27	ENERGY CHARGE		
28	0 - 1,000 KWH	4.495 ¢/KWH	4.598 ¢/KWH
29	Over 1,000 KWH	5.495 ¢/KWH	5.598 ¢/KWH
30	FUEL CHARGE		
31	0 - 1,000 KWH	3.369 ¢/KWH	3.369 ¢/KWH
32	Over 1,000 KWH	4.369 ¢/KWH	4.369 ¢/KWH
33	CONSERVATION CHARGE	0.298 ¢/KWH	0.298 ¢/KWH
34	CAPACITY CHARGE	0.232 ¢/KWH	0.232 ¢/KWH
35	ENVIRONMENTAL CHARGE	0.558 ¢/KWH	0.558 ¢/KWH
36			
37			
38	Note: Present and proposed cost recovery clause factors are the approved 2013 factors		
39			

Supporting Schedules: E-13c, E-14 Supplement | Recap Schedules:

2

TAMPA ELECTRIC COMPANY
DOCKET NO. 20210034-EI
EXHIBIT NO. JSC-1
WITNESS: CHRONISTER
DOCUMENT NO. 2
PAGE 35 OF 234
FILED: 04/09/2021

ORDER NO. PSC-13-0443-FOF-EI
DOCKET NO. 130040-EI
PAGE 35

Exhibit B

SCHEDULE A-2 — FULL REVENUE REQUIREMENTS BILL COMPARISON - TYPICAL MONTHLY BILLS — Page 2 of 4

FLORIDA PUBLIC SERVICE COMMISSION — EXPLANATION: For each rate, calculate typical monthly bills for present rates and proposed rates

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 130040-EI

GS - GENERAL SERVICE NON-DEMAND

Type of data shown:
XX Projected Test year Ended 12/31/2014
Projected Prior Year Ended 12/31/2013
Historical Prior Year Ended 12/31/2012
Witness: W. R. Ashburn

RATE SCHEDULE GS

Line No.	(1) TYPICAL KW	(2) TYPICAL KWH	(3) BASE RATE	(4) FUEL CHARGE	(5) ECCR CHARGE	(6) CAPACITY CHARGE	(7) ECRC CHARGE	(8) GRT CHARGE	(9) TOTAL	(10) BASE RATE	(11) FUEL CHARGE	(12) ECCR CHARGE	(13) CAPACITY CHARGE	(14) ECRC CHARGE	(15) GRT CHARGE	(16) TOTAL	(17) DOLLARS (16)-(9)	(18) PERCENT (17)/(9)	(19) PRESENT (9)/(2)*100	(19) PROPOSED (16)/(2)*100
			BILL UNDER PRESENT RATES							BILL UNDER PROPOSED RATES							INCREASE		COSTS IN CENTS/KWH	
1	0	-	10.50	-	-	-	-	0.27	10.77	18.00	-	-	-	-	0.46	18.46	7.69	71.4%	-	-
2																				
3	0	100	15.35	3.72	0.28	0.21	0.56	0.52	20.63	22.90	3.72	0.28	0.21	0.56	0.71	28.36	7.75	37.5%	20.63	28.36
4																				
5	0	250	22.61	9.30	0.71	0.54	1.39	0.89	35.43	30.25	9.30	0.71	0.54	1.39	1.06	43.26	7.83	22.1%	14.17	17.31
6																				
7	0	500	34.73	18.60	1.42	1.07	2.79	1.50	60.10	42.50	18.60	1.42	1.07	2.79	1.70	68.07	7.97	13.3%	12.02	13.61
8																				
9	0	750	46.84	27.89	2.13	1.61	4.18	2.12	84.76	54.74	27.89	2.13	1.61	4.18	2.32	92.87	8.11	9.6%	11.30	12.38
10																				
11	0	1,000	58.95	37.19	2.84	2.14	5.57	2.74	109.43	66.98	37.19	2.84	2.14	5.57	2.94	117.67	8.26	7.5%	10.94	11.77
12																				
13	0	1,250	71.06	46.49	3.55	2.68	6.96	3.35	134.09	79.24	46.49	3.55	2.68	6.96	3.56	142.47	8.38	6.3%	10.73	11.40
14																				
15	0	1,500	83.18	55.79	4.26	3.21	8.36	3.97	158.75	91.49	55.79	4.26	3.21	8.36	4.18	167.28	8.52	5.4%	10.58	11.15
16																				
17	0	2,000	107.40	74.38	5.68	4.28	11.14	5.20	208.08	115.98	74.38	5.68	4.28	11.14	5.42	216.88	8.80	4.2%	10.40	10.84
18																				
19	0	3,000	155.85	111.57	8.52	6.42	16.71	7.67	306.74	164.97	111.57	8.52	6.42	16.71	7.90	316.09	9.35	3.0%	10.22	10.54
20																				
21	0	5,000	252.75	185.95	14.20	10.70	27.85	12.60	504.05	262.86	185.95	14.20	10.70	27.85	12.86	514.51	10.46	2.1%	10.08	10.29
22																				
23	0	8,500	422.33	316.12	24.14	18.19	47.35	21.23	849.35	434.42	316.12	24.14	18.19	47.35	21.54	861.75	12.40	1.5%	9.99	10.14

Line No.		PRESENT	PROPOSED
24			
25			
26		PRESENT	PROPOSED
27	CUSTOMER CHARGE	10.50 $/Bill	18.00 $/Bill
28	DEMAND CHARGE	- $/KW	- $/KW
29	ENERGY CHARGE	4.845 ¢/KWH	4.899 ¢/KWH
30	FUEL CHARGE	3.719 ¢/KWH	3.719 ¢/KWH
31	CONSERVATION CHARGE	0.284 ¢/KWH	0.284 ¢/KWH
32	CAPACITY CHARGE	0.214 ¢/KWH	0.214 ¢/KWH
33	ENVIRONMENTAL CHARGE	0.557 ¢/KWH	0.557 ¢/KWH
34			
35			
36			
37	Note: Present and proposed cost recovery clause factors are the approved 2013 factors.		
38			
39			

Supporting Schedules: E-13c, E-14 Supplement — Recap Schedules:

3

Exhibit B

SCHEDULE A-2 — FULL REVENUE REQUIREMENTS BILL COMPARISON - TYPICAL MONTHLY BILLS — Page 3 of 4

FLORIDA PUBLIC SERVICE COMMISSION — EXPLANATION: For each rate, calculate typical monthly bills for present rates and proposed rates.

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 130040-EI

Type of data shown:
XX Projected Test year Ended 12/31/2014
Projected Prior Year Ended 12/31/2013
Historical Prior Year Ended 12/31/2012
Witness: W. R. Ashburn

GSD - GENERAL SERVICE DEMAND

RATE SCHEDULE GSD

BILL UNDER PRESENT RATES

Line No.	(1) TYPICAL KW	(2) TYPICAL KWH	(3) BASE RATE	(4) FUEL CHARGE	(5) ECCR CHARGE	(6) CAPACITY CHARGE	(7) ECRC CHARGE	(8) GRT CHARGE	(9) TOTAL
1	75	10,950	$ 693.63	$ 407.23	$ 27.36	$ 16.94	$ 60.77	$ 30.97	$ 1,236.93
2	75	19,163	$ 991.69	$ 712.66	$ 79.50	$ 54.75	$ 106.35	$ 49.86	$ 1,994.20
3	75	32,850	$ 1,207.77	$ 1,221.69	$ 79.50	$ 54.75	$ 182.32	$ 70.41	$ 2,816.44
4	75	49,275	$ 1,427.13	$ 1,829.70	$ 79.50	$ 54.75	$ 273.46	$ 93.98	$ 3,758.53
5									
6	500	73,000	$ 4,301.22	$ 2,714.87	$ 182.50	$ 126.29	$ 405.15	$ 198.21	$ 7,928.24
7	500	127,750	$ 6,264.26	$ 4,751.02	$ 530.00	$ 365.00	$ 709.01	$ 324.06	$ 12,963.40
8	500	219,000	$ 7,728.77	$ 8,144.61	$ 530.00	$ 365.00	$ 1,215.45	$ 461.12	$ 18,444.95
9	500	328,500	$ 9,191.22	$ 12,198.03	$ 530.00	$ 365.00	$ 1,823.18	$ 618.14	$ 24,725.56
10									
11	2000	292,000	$ 17,032.88	$ 10,859.48	$ 730.00	$ 505.16	$ 1,620.60	$ 788.44	$ 31,537.56
12	2000	511,000	$ 24,986.13	$ 19,004.05	$ 2,120.00	$ 1,460.00	$ 2,836.05	$ 1,291.95	$ 51,678.22
13	2000	876,000	$ 30,744.08	$ 32,578.44	$ 2,120.00	$ 1,460.00	$ 4,861.80	$ 1,640.11	$ 73,804.43
14	2000	1,314,000	$ 36,593.86	$ 48,792.11	$ 2,120.00	$ 1,460.00	$ 7,292.70	$ 2,468.17	$ 96,726.63

BILL UNDER PROPOSED RATES / INCREASE / COSTS IN CENTS/KWH

Line No.	(10) BASE RATE	(11) FUEL CHARGE	(12) ECCR CHARGE	(13) CAPACITY CHARGE	(14) ECRC CHARGE	(15) GRT CHARGE	(16) TOTAL	(17) INCREASE DOLLARS (16)-(9)	(18) INCREASE PERCENT (17)/(9)	(19) PRESENT (9)/(2)*100	(20) PROPOSED (16)/(2)*100
1	$ 673.75	$ 407.23	$ 27.36	$ 18.64	$ 60.77	$ 30.46	$ 1,218.54	$ (20.39)	-1.6%	11.31	11.13
2	$ 1,020.34	$ 712.65	$ 79.50	$ 54.75	$ 106.35	$ 50.61	$ 2,024.20	$ 30.00	1.5%	10.41	10.56
3	$ 1,237.02	$ 1,221.69	$ 79.50	$ 54.75	$ 182.32	$ 71.16	$ 2,846.44	$ 30.00	1.1%	8.57	8.66
4	$ 1,456.01	$ 1,829.70	$ 79.50	$ 54.75	$ 273.48	$ 94.70	$ 3,788.14	$ 29.62	0.8%	7.63	7.69
5											
6	$ 4,321.67	$ 2,714.87	$ 182.50	$ 126.29	$ 405.15	$ 198.73	$ 7,949.21	$ 20.97	0.3%	10.86	10.89
7	$ 6,632.28	$ 4,751.02	$ 530.00	$ 365.00	$ 709.01	$ 333.01	$ 13,320.33	$ 356.92	2.8%	10.15	10.43
8	$ 8,070.77	$ 8,144.61	$ 530.00	$ 365.00	$ 1,215.45	$ 470.06	$ 18,801.68	$ 356.92	1.9%	8.42	8.58
9	$ 9,536.72	$ 12,198.03	$ 530.00	$ 365.00	$ 1,823.18	$ 627.00	$ 25,079.91	$ 354.36	1.4%	7.53	7.63
10											
11	$ 17,196.66	$ 10,859.46	$ 730.00	$ 505.16	$ 1,620.60	$ 792.61	$ 31,704.53	$ 166.97	0.5%	10.80	10.86
12	$ 26,439.13	$ 19,004.09	$ 2,120.00	$ 1,460.00	$ 2,836.05	$ 1,329.72	$ 53,188.99	$ 1,510.77	2.9%	10.11	10.41
13	$ 32,217.06	$ 32,578.44	$ 2,120.00	$ 1,460.00	$ 4,861.80	$ 1,877.88	$ 75,115.20	$ 1,510.77	2.1%	8.40	8.57
14	$ 38,058.86	$ 48,792.11	$ 2,120.00	$ 1,460.00	$ 7,292.70	$ 2,505.68	$ 100,227.35	$ 1,500.51	1.5%	7.51	7.63

Line		PRESENT GSD	PRESENT GSDT		PRESENT GSD OPT.		PROPOSED GSD	PROPOSED GSDT		PROPOSED GSD OPT.	
19	CUSTOMER CHARGE	57.00	57.00	$/Bill	57.00	$/Bill	30.00	30.00		30.00	$/Bill
20	DEMAND CHARGE	6.41	-	$/KW	-	$/KW	9.16	-	$/KW	-	$/KW
21	BILLING	-	2.84	$/KW	-	$/KW	-	3.09	$/KW	-	$/KW
22	PEAK	-	5.57	$/KW	-	$/KW	-	6.07	$/KW	-	$/KW
23	ENERGY CHARGE	1.583	-	¢/KWH	5.814	¢/KWH	1.583	-	¢/KWH	5.879	¢/KWH
24	ON-PEAK	-	2.898	¢/KWH	-	¢/KWH	-	2.896	¢/KWH	-	¢/KWH
25	OFF-PEAK	-	1.046	¢/KWH	-	¢/KWH	-	1.048	¢/KWH	-	¢/KWH
26	FUEL CHARGE	3.719	-	¢/KWH	3.719	¢/KWH	3.719	-	¢/KWH	3.719	¢/KWH
27	ON-PEAK	-	3.861	¢/KWH	-	¢/KWH	-	3.861	¢/KWH	-	¢/KWH
28	OFF-PEAK	-	3.664	¢/KWH	-	¢/KWH	-	3.664	¢/KWH	-	¢/KWH
29	CONSERVATION CHARGE	1.06	1.06	$/KW	0.250	¢/KWH	1.06	1.06	$/KW	0.250	¢/KWH
30	CAPACITY CHARGE	0.73	0.73	$/KW	0.173	¢/KWH	0.73	0.73	$/KW	0.173	¢/KWH
31	ENVIRONMENTAL CHARGE	0.555	0.555	¢/KWH	0.555	¢/KWH	0.555	0.555	¢/KWH	0.555	¢/KWH

Notes:
A. The kWh for each kW group is based on 20, 35, 60, and 90% load factors (LF).
B. Charges at 20% LF are based on the GSD Option rate; 35% and 60% LF charges are based on the standard rate; and 90% LF charges are based on the TOD rate.
C. All calculations assume meter and service at secondary voltage.
D. TOD energy charges assume 25/75 on/off-peak % for 90% LF. Peak demand to billing demand ratios are assumed to be 99% at 90% LF.
E. Present and proposed cost recovery clause factors are the approved 2013 factors.

Supporting Schedules: E-13c, E-14 Supplement — Recap Schedules:

4

SCHEDULE A-2 | FULL REVENUE REQUIREMENTS BILL COMPARISON - TYPICAL MONTHLY BILLS | Page 4 of 4

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: For each rate, calculate typical monthly bills for present rates and proposed rates.

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 130040-EI

Type of data shown:
XX Projected Test year Ended 12/31/2014
Projected Prior Year Ended 12/31/2013
Historical Prior Year Ended 12/31/2012
Witness: W. R. Ashburn

IS - INTERRUPTIBLE SERVICE

RATE SCHEDULE IS-1

			BILL UNDER PRESENT RATES								BILL UNDER PROPOSED RATES								INCREASE		COSTS IN CENTS/KWH	
Line No.	(1) TYPICAL KW	(2) TYPICAL KWH	(3) BASE RATE	(4) FUEL CHARGE	(5) CCV CREDIT	(6) ECCR CHARGE	(7) CAPACITY CHARGE	(8) ECRC CHARGE	(9) GRT CHARGE	(10) TOTAL	(11) BASE RATE	(12) CCV CREDIT	(13) FUEL CHARGE	(14) ECCR CHARGE	(15) CAPACITY CHARGE	(16) ECRC CHARGE	(17) GRT CHARGE	(18) TOTAL	(19) DOLLARS (16)-(9)	(20) PERCENT (17)/(9)	(21) PRESENT (9)/(2)*100	(22) FINAL (16)/(2)*100
1	500	127,750	$ 4,546	$ 4,703.78	$ (1,701.32)	$ 480.00	$ 300.00	$ 649.65	$ 231	$ 9,229	$ 4,540	$ (1,701.32)	$ 4,703.75	$ 480.00	$ 300.00	$ 589.85	$ 230.72	$ 9,228.87	$ -	0.0%	7.22	7.22
2	500	219,080	$ 6,831	$ 8,063.58	$ (2,916.54)	$ 480.00	$ 300.00	$ 1,182.60	$ 357	$ 14,277	$ 6,831	$ (2,916.54)	$ 8,063.58	$ 480.00	$ 300.00	$ 1,182.60	$ 356.93	$ 14,277.53	$ -	0.0%	6.52	6.52
3	500	328,540	$ 9,573	$ 12,074.84	$ (4,374.81)	$ 480.00	$ 300.00	$ 1,773.90	$ 508	$ 20,314	$ 9,573	$ (4,374.81)	$ 12,074.84	$ 480.00	$ 300.00	$ 1,773.90	$ 507.86	$ 20,314.43	$ -	0.0%	6.18	6.18
4																						
5	1,000	255,500	$ 8,470	$ 9,407.51	$ (3,402.63)	$ 920.00	$ 600.00	$ 1,379.70	$ 445	$ 17,820	$ 8,470	$ (3,402.63)	$ 9,407.51	$ 920.00	$ 600.00	$ 1,379.70	$ 445.49	$ 17,819.78	$ -	0.0%	6.97	6.97
6	1,000	438,000	$ 13,040	$ 16,127.18	$ (5,833.08)	$ 920.00	$ 600.00	$ 2,365.20	$ 698	$ 27,917	$ 13,040	$ (5,833.08)	$ 16,127.16	$ 920.00	$ 600.00	$ 2,365.20	$ 697.62	$ 27,916.72	$ -	0.0%	6.37	6.37
7	1,000	657,000	$ 18,523	$ 24,149.66	$ (8,749.62)	$ 920.00	$ 600.00	$ 3,547.80	$ 1,000	$ 39,991	$ 18,523	$ (8,749.62)	$ 24,149.66	$ 920.00	$ 600.00	$ 3,547.80	$ 999.77	$ 39,990.91	$ -	0.0%	6.09	6.09
8																						
9	5,000	1,277,500	$ 39,861	$ 47,037.56	$ (17,613.15)	$ 4,800.00	$ 3,000.00	$ 6,898.50	$ 2,164	$ 86,547	$ 39,861	$ (17,613.15)	$ 47,037.56	$ 4,800.00	$ 3,000.00	$ 6,898.50	$ 2,163.64	$ 86,547.18	$ -	0.0%	6.77	6.77
10	5,000	2,190,000	$ 62,710	$ 80,635.60	$ (29,165.40)	$ 4,800.00	$ 3,000.00	$ 11,826.00	$ 3,426	$ 137,032	$ 62,710	$ (29,165.40)	$ 80,635.60	$ 4,800.00	$ 3,000.00	$ 11,826.00	$ 3,425.79	$ 137,031.79	$ -	0.0%	6.26	6.26
11	5,000	3,285,000	$ 90,126	$ 120,748.38	$ (43,748.10)	$ 4,800.00	$ 3,000.00	$ 17,739.00	$ 4,835	$ 187,403	$ 90,126	$ (43,748.10)	$ 120,748.38	$ 4,800.00	$ 3,000.00	$ 17,739.00	$ 4,835.06	$ 187,402.75	$ -	0.0%	5.01	5.01
12																						

Line No.		PRESENT IS	PRESENT IST		PROPOSED IS	PROPOSED IST	
15	CUSTOMER CHARGE	622.00	622.00	$/BM	622.00	622.00	$/BM
16	DEMAND CHARGE	1.45	1.45	$/KW	1.45	1.45	$/KW
17	PEAK DEMAND CHARGE	-	-	$/KW	-	-	$/KW
18	ON-PEAK ENERGY CHARGE	2.504	2.504	¢/KWH	2.504	2.504	¢/KWH
19	OFF-PEAK ENERGY CHARGE	-	-	¢/KWH	-	-	¢/KWH
20	DELIVERY VOLTAGE CREDIT	-	-	$/KW	-	-	$/KW
21	FUEL CHARGE	3.682	-	¢/KWH	3.682	-	¢/KWH
22	ON-PEAK	-	3.822	¢/KWH	-	3.822	¢/KWH
23	OFF-PEAK	-	3.627	¢/KWH	-	3.627	¢/KWH
24	CONSERVATION CHARGE	0.92	0.92	$/KW	0.92	0.92	$/KW
25	CAPACITY CHARGE	0.60	0.60	$/KW	0.60	0.60	$/KW
26	ENVIRONMENTAL CHARGE	0.540	0.540	¢/KWH	0.540	0.540	¢/KWH
27							
28	GSLM2 CONTRACT CREDIT VALUE*	(9.62)	(9.62)	$/KW	(9.62)	(9.62)	$/KW

30 Notes:
31 A. The kWh for each kW group is based on 35, 60, and 90% load factors (LF).
32 B. Charges at 35% and 60% LF are based on standard rates and charges at 90% LF are based on TOD rates. Peak demand to billing demand ratios are assumed to be 99% at 90% LF.
33 C. Calculations assume meter and service at primary voltage and a power factor of 85%.
34 D. TOD energy charges assume 25/75 on/off-peak % for 90% LF.
35 E. CCV credit in columns 5 and 12 are load-factor adjusted and reflect a primary-metered voltage adjustment of 1%.
36 F. Present and proposed cost recovery clause factors are the approved 2013 factors.

38 * All IS customers locked-in at 2012 CCV.

Supporting Schedules: E-13c, E-14 Supplement | Recap Schedules:

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Exhibit B

SCHEDULE A-3 SUMMARY OF TARIFFS Page 1 of 11

FLORIDA PUBLIC SERVICE COMMISSION — EXPLANATION: Provide a summary of all proposed changes in rates and rate classes, detailing current and proposed classes of service, demand, energy, and other service charges.

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 130040-EI

Type of data shown:
XX Projected Test year Ended 12/31/2014
Projected Prior Year Ended 12/31/2013
Historical Prior Year Ended 12/31/2012
Witness: W. R. Ashburn

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Current Rate Schedule	Type of Charge	Current Rate	Proposed Rate Schedule	Proposed Rate	Percent Increase ((5)-(3))/(3)
1	RS/RSVP1	Basic Service Charge:		RS/RSVP1		
2		Standard	10.50 $/Bill		15.00 $/Bill	42.9%
3		RSVP-1	10.50 $/Bill		15.00 $/Bill	42.9%
4						
5		Energy and Demand Charge:				
6		Standard				
7		First 1,000 kWh	44.95 $/MWH		45.98 $/MWH	2.3%
8		All additional kWh	54.95 $/MWH		55.98 $/MWH	1.9%
9		RSVP-1	48.45 $/MWH		48.99 $/MWH	1.1%
10						
11						
12						
13						
14						
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32						
33						
34						
35	(1) Assumes Time-of-Day customers transfer to Rate Rider RSVP-1					
36						

Supporting Schedules: E-7, E-14 Supplement — Recap Schedules:

Exhibit B

SCHEDULE A-3 | SUMMARY OF TARIFFS | Page 2 of 11

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a summary of all proposed changes in rates and rate classes, detailing current and proposed classes of service, demand, energy, and other service charges.

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 130040-EI

Type of data shown:
XX Projected Test year Ended 12/31/2014
Projected Prior Year Ended 12/31/2013
Historical Prior Year Ended 12/31/2012
Witness: W. R. Ashburn

	(1)	(2)		(3)	(4)	(5)	(6)
Line No.	Current Rate Schedule	Type of Charge		Current Rate	Proposed Rate Schedule	Proposed Rate	Percent Increase ((5)-(3))/(3)
1	GS/GST	Basic Service Charge:			GS/GST		
2			Standard	10.50 $/Bill		18.00 $/Bill	71.4%
3			Standard - Unmetered	9.00 $/Bill		15.00 $/Bill	66.7%
4			Time-of-Day	12.00 $/Bill		20.00 $/Bill	66.7%
5							
6		Energy and Demand Charge:					
7			Standard	48.45 $/MWH		48.99 $/MWH	1.1%
8			Standard Unmetered	48.45 $/MWH		48.99 $/MWH	
9			Time-of-Day On-Peak	130.57 $/MWH		133.64 $/MWH	2.4%
10			Time-of-Day Off-Peak	10.46 $/MWH		9.30 $/MWH	-11.1%
11							
12		Emergency Relay Charge		1.51 $/MWH		1.51 $/MWH	0.0%
13							
14							
15							
16							
17							
18							
19							
20							
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35							
36							

Supporting Schedules: E-7, E-14 Supplement

Recap Schedules:

Exhibit B

SCHEDULE A-3 — SUMMARY OF TARIFFS — Page 3 of 11

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a summary of all proposed changes in rates and rate classes, detailing current and proposed classes of service, demand, energy, and other service charges.

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 130040-EI

Type of data shown:
XX Projected Test year Ended 12/31/2014
Projected Prior Year Ended 12/31/2013
Historical Prior Year Ended 12/31/2012
Witness: W. R. Ashburn

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Current Rate Schedule	Type of Charge	Current Rate	Proposed Rate Schedule	Proposed Rate	Percent Increase ((5)-(3))/(3)
1	TS	Basic Service Charge:		TS		
2		Standard	10.50 $/Bill		18.00 $/Bill	71.4%
3						
4		Energy and Demand Charge:				
5		Standard	48.45 $/MWH		48.99 $/MWH	1.1%
6						
7						
8						
9						
10						
11						
12						
13						
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15						
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34						
35						
36						

Supporting Schedules: E-7, E-14 Supplement

Recap Schedules:

Exhibit B

SCHEDULE A-3 SUMMARY OF TARIFFS Page 4 of 11

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: Provide a summary of all proposed changes in rates and rate classes, detailing current and proposed classes of service, demand, energy, and other service charges.

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 130040-EI

Type of data shown:
XX Projected Test year Ended 12/31/2014
Projected Prior Year Ended 12/31/2013
Historical Prior Year Ended 12/31/2012
Witness: W. R. Ashburn

Line No.	(1) Current Rate Schedule	(2) Type of Charge	(3) Current Rate	(4) Proposed Rate Schedule	(5) Proposed Rate	(6) Percent Increase ((5)-(3))/(3)
1	GSD/GSD Opt./GSDT			GSD/GSD Opt./GSDT		
2		Basic Service Charge:				
3		Standard Secondary	57.00 $/Bill		30.00 $/Bill	-47.4%
4		Standard Primary	130.00 $/Bill		130.00 $/Bill	0.0%
5		Standard Subtransmission	930.00 $/Bill		990.00 $/Bill	6.5%
6		Optional Secondary	57.00 $/Bill		30.00 $/Bill	-47.4%
7		Optional Primary	130.00 $/Bill		130.00 $/Bill	0.0%
8		Optional Subtransmission	930.00 $/Bill		990.00 $/Bill	6.5%
9		Time-of-Day Secondary	57.00 $/Bill		30.00 $/Bill	-47.4%
10		Time-of-Day Primary	130.00 $/Bill		130.00 $/Bill	0.0%
11		Time-of-Day Subtransmission	930.00 $/Bill		990.00 $/Bill	6.5%
12		Energy Charge:				
13		Standard	15.83 $/MWH		15.83 $/MWH	0.0%
14		Optional	58.14 $/MWH		58.79 $/MWH	1.1%
15		Time-of-Day On-Peak	26.98 $/MWH		26.98 $/MWH	0.0%
16		Time-of-Day Off-Peak	10.45 $/MWH		10.46 $/MWH	0.0%
17						
18		Demand Charge:				
19		Standard (all delivery voltages)	8.41 $/kW		9.16 $/kW	8.9%
20		Optional (all delivery voltages)	- $/kW		- $/kW	0.0%
21		Time-of-Day Billing (all delivery voltages)	2.84 $/kW		3.09 $/kW	8.8%
22		Time-of-Day Peak (all delivery voltages)	5.57 $/kW		6.07 $/kW	9.0%
23						
24		Delivery Voltage Credit:				
25		Standard Primary	(0.73) $/kW		(0.74) $/kW	2.0%
26		Standard Subtransmission	(1.16) $/kW		(2.30) $/kW	98.5%
27		Optional Primary	(1.93) $/MWH		(1.98) $/MWH	2.7%
28		Optional Subtransmission	(2.99) $/MWH		(6.01) $/MWH	101.2%
29		Time-of-Day Primary	(0.73) $/kW		(0.74) $/kW	2.0%
30		Time-of-Day Subtransmission	(1.16) $/kW		(2.30) $/kW	98.5%
31						
32		Emergency Relay Power Supply Charge:				
33		Standard (all delivery voltages)	0.60 $/kW		0.60 $/kW	0.0%
34		Optional (all delivery voltages)	1.51 $/MWH		1.51 ¢/kWh	0.0%
35		Time-of-Day Billing (all delivery voltages)	0.60 $/kW		0.60 $/kW	0.0%
36						

Continued on Page 5

Supporting Schedules: E-7, E-14 Supplement

Recap Schedules:

Exhibit B

SCHEDULE A-3 — SUMMARY OF TARIFFS — Page 5 of 11

FLORIDA PUBLIC SERVICE COMMISSION — EXPLANATION: Provide a summary of all proposed changes in rates and rate classes, detailing current and proposed classes of service, demand, energy, and other service charges.

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 130040-EI

Type of data shown:
XX Projected Test year Ended 12/31/2014
Projected Prior Year Ended 12/31/2013
Historical Prior Year Ended 12/31/2012
Witness: W. R. Ashburn

Line No.	(1) Current Rate Schedule	(2) Type of Charge	(3) Current Rate	(4) Proposed Rate Schedule	(5) Proposed Rate	(6) Percent Increase ((5)-(3))/(3)
1	Continued from Page 4					
2	GSD/GSD Opt./GSDT			GSD/GSD Opt./GSDT		
3		Power Factor Charge (all):	2.00 $/kVARh		2.00 $/kVARh	0%
4						
5		Power Factor Credit (all):	(1.00) $/kVARh		(1.00) $/kVARh	0%
6						
7		Metering Voltage Adjustment:				
8		Standard Primary	(1.0) %		(1.0) %	0%
9		Standard Subtransmission	(2.0) %		(2.0) %	0%
10		Optional Primary	(1.0) %		(1.0) %	0%
11		Optional Subtransmission	(2.0) %		(2.0) %	0%
12		Time-of-Day Primary	(1.0) %		(1.0) %	0%
13		Time-of-Day Subtransmission	(2.0) %		(2.0) %	0%
14						
15						
16						
17						
18						
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Supporting Schedules: E-7, E-14 Supplement — Recap Schedules:

Exhibit B

SCHEDULE A-3 SUMMARY OF TARIFFS

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: Provide a summary of all proposed changes in rates and rate classes, detailing current and proposed classes of service, demand, energy, and other service charges.

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 130040-EI

Type of data shown:
XX Projected Test year Ended 12/31/2014
Projected Prior Year Ended 12/31/2013
Historical Prior Year Ended 12/31/2012
Witness: W. R. Ashburn

Line No.	(1) Current Rate Schedule	(2) Type of Charge	(3) Current Rate		(4) Proposed Rate Schedule	(5) Proposed Rate		(6) Percent Increase ((5)-(3))/(3)
1	SBF/SBFT	Basic Service Charge:			SBF/SBFT			
2		Standard Secondary	82.00	$/Bill		55.00	$/Bill	-33%
3		Standard Primary	155.00	$/Bill		155.00	$/Bill	0%
4		Standard Subtransmission	955.00	$/Bill		1,015.00	$/Bill	6%
5		Time-of-Day Secondary	82.00	$/Bill		55.00	$/Bill	-33%
6		Time-of-Day Primary	155.00	$/Bill		155.00	$/Bill	0%
7		Time-of-Day Subtransmission	955.00	$/Bill		1,015.00	$/Bill	6%
8								
9		Supplemental Demand Charge:						
10		Standard (All delivery voltages)	8.41	$/KW		9.16	$/KW	9%
11		Time-of-Day Billing (All delivery voltages)	2.84	$/KW		3.09	$/KW	9%
12		Time-of-Day Peak (All delivery voltages)	5.57	$/KW		6.07	$/KW	9%
13								
14		Supplemental Energy Charge:						
15		Standard (All delivery voltages)	15.83	$/MWH		15.83	$/MWH	0%
16		Time-of-Day On-Peak (All delivery voltages)	26.98	$/MWH		26.98	$/MWH	0%
17		Time-of-Day Off-Peak (All delivery voltages)	10.46	$/MWH		10.46	$/MWH	0%
18								
19		Standby Demand Charge (All):						
20		Local Facilities Reservation	2.33	$/KW		1.92	$/KW	-18%
21		Plus the greater of						
22		Power Supply Reservation, or	1.26	$/KW-Mo		1.52	$/KW-Mo	21%
23		Power Supply Demand	0.50	$/KW-Day		0.60	$/KW-Day	20%
24								
25		Standby Energy Charge:						
26		Time-of-Day (All delivery voltages)	10.49	$/MWH		8.95	$/MWH	-15%
27								
28		Delivery Voltage Credit:						
29		Supplemental						
30		Standard Primary	(0.73)	$/KW		(0.74)	$/KW	2%
31		Standard Subtransmission	(1.16)	$/KW		(2.30)	$/KW	99%
32		Time-of-Day Primary	(0.73)	$/KW		(0.74)	$/KW	2%
33		Time-of-Day Subtransmission	(1.16)	$/KW		(2.30)	$/KW	99%
34		Standby						
35		Time-of-Day Primary	(0.60)	$/KW		(0.62)	$/KW	3%
36		Time-of-Day Subtransmission	(1.17)	$/KW		(1.92)	$/KW	64%

Continued on Page 7

Supporting Schedules: E-7, E-14 Supplement Recap Schedules:

Exhibit B

SCHEDULE A-3 SUMMARY OF TARIFFS Page 7 of 11

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a summary of all proposed changes in rates and rate classes, detailing current and proposed classes of service, demand, energy, and other service charges.

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 130040-EI

Type of data shown:
XX Projected Test year Ended 12/31/2014
Projected Prior Year Ended 12/31/2013
Historical Prior Year Ended 12/31/2012
Witness: W. R. Ashburn

Line No.	(1) Current Rate Schedule	(2) Type of Charge	(3) Current Rate	(4) Proposed Rate Schedule	(5) Proposed Rate	(6) Percent Increase ((5)-(3))/(3)
1	Continued from Page 6					
2	SBF/SBFT			SBF/SBFT		
3		Emergency Relay Power Supply Charge (all):				
4		Supplemental and Standby	0.60 $/kW		0.60 $/kW	0%
5						
6						
7		Power Factor Charge (all):	2.00 $/kVARh		2.00 $/kVARh	0%
8						
9		Power Factor Credit (all):	(1.00) $/kVARh		(1.00) $/kVARh	0%
10						
11		Metering Voltage Adjustment:				
12		Supplemental and Stanby				
13		Standard Primary	(1.0) %		(1.0) %	0%
14		Standard Subtransmission	(2.0) %		(2.0) %	0%
15		Time-of-Day Primary	(1.0) %		(1.0) %	0%
16		Time-of-Day Subtransmission	(2.0) %		(2.0) %	0%
17						
18						
19						
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22						
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Supporting Schedules: E-7, E-14 Supplement

Recap Schedules:

Exhibit B

SCHEDULE A-3 SUMMARY OF TARIFFS Page 6 of 11

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a summary of all proposed changes in rates and rate classes, detailing current and proposed classes of service, demand, energy, and other service charges.

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 130040-EI

Type of data shown:
XX Projected Test year Ended 12/31/2014
Projected Prior Year Ended 12/31/2013
Historical Prior Year Ended 12/31/2012
Witness: W. R. Ashburn

	(1)	(2)		(3)		(4)	(5)		(6)
Line No.	Current Rate Schedule	Type of Charge		Current Rate		Proposed Rate Schedule	Proposed Rate		Percent Increase ((5)-(3))/(3)
1	IS/IST	Basic Service Charge:				IS/IST			
2			Standard Primary	622.00	$/Bill		622.00	$/Bill	0%
3			Standard Subtransmission	2,372.00	$/Bill		2,372.00	$/Bill	0%
4			Time-of-Day Primary	622.00	$/Bill		622.00	$/Bill	0%
5			Time-of-Day Subtransmission	2,372.00	$/Bill		2,372.00	$/Bill	0%
6									
7		Energy Charge:							
8			Standard Primary	25.04	$/MWH		25.04	$/MWH	0%
9			Standard Subtransmission	25.04	$/MWH		25.04	$/MWH	0%
10			Time-of-Day On-peak - Primary	25.04	$/MWH		25.04	$/MWH	0%
11			Time-of-Day On-peak -Subtransmission	25.04	$/MWH		25.04	$/MWH	0%
12			Time-of-Day Off-peak - Primary	25.04	$/MWH		25.04	$/MWH	0%
13			Time-of-Day Off-peak -Subtransmission	25.04	$/MWH		25.04	$/MWH	0%
14									
15		Demand Charge:							
16			Standard (all delivery voltages)	1.45	$/kW		1.45	$/kW	0%
17			Time-of-Day Billing - (All delivery voltages)	1.45	$/kW		1.45	$/kW	0%
18			Time-of-Day Peak - (All delivery voltages)	-	$/kW		-	$/kW	-
19									
20		Emergency Relay Power Supply Charge (all):		0.57	$/kW		0.57	$/kW	0%
21									
22		Power Factor Charge (all):		2.00	$/MVARh		2.00	$/MVARh	0%
23									
24		Power Factor Credit (all:		(1.00)	$/MVARh		(1.00)	$/MVARh	0%
25									
26		Delivery Voltage Credit:							
27			Standard Primary	-	$/kW		-	$/kW	-
28			Standard Subtransmission	(0.40)	$/kW		(0.40)	$/kW	0%
29			Time-of-Day Primary	-	$/kW		-	$/kW	-
30			Time-of-Day Subtransmission	(0.40)	$/kW		(0.40)	$/kW	0%
31									
32		Metering Voltage Adjustment:							
33			Standard Primary	0.0	%		0.0	%	-
34			Standard Subtransmission	(1.0)	%		(1.0)	%	0%
35			Time-of-Day Primary	0.0	%		0.0	%	-
36			Time-of-Day Subtransmission	(1.0)	%		(1.0)	%	0%

Supporting Schedules: E-7, E-14 Supplement

Recap Schedules:

Exhibit B

SCHEDULE A-3 — SUMMARY OF TARIFFS —

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a summary of all proposed changes in rates and rate classes, detailing current and proposed classes of service, demand, energy, and other service charges.

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 130040-EI

Type of data shown:
XX Projected Test year Ended 12/31/2014
Projected Prior Year Ended 12/31/2013
Historical Prior Year Ended 12/31/2012
Witness: W. R. Ashburn

	(1)	(2)	(3)		(4)	(5)		(6)
Line No.	Current Rate Schedule	Type of Charge	Current Rate		Proposed Rate Schedule	Proposed Rate		Percent Increase ((5)-(3))/(3)
1	SBI				SBI			
2		Basic Service Charge:						
3		Standard Primary	647.00	$/Bill		647.00	$/Bill	0%
4		Standard Subtransmission	2,397.00	$/Bill		2,397.00	$/Bill	0%
5		Time-of-Day Primary	647.00	$/Bill		647.00	$/Bill	0%
6		Time-of-Day Subtransmission	2,397.00	$/Bill		2,397.00	$/Bill	0%
7								
8		Supplemental Demand Charge:						
9		Standard (all delivery voltages)	1.45	$/KW		1.45	$/KW	0%
10		Time-of-Day Billing - (All delivery voltages)	1.45	$/KW		1.45	$/KW	0%
11		Time-of-Day Peak - (All delivery voltages)	-	$/KW		-	$/KW	-
12								
13		Supplemental Energy Charge						
14		Standard (all delivery voltages)	25.04	$/MWH		25.04	$/MWH	0%
15		Time-of-Day On-Peak - (All delivery voltages)	25.04	$/MWH		25.04	$/MWH	0%
16		Time-of-Day Off-Peak - (All delivery voltages)	25.04	$/MWH		25.04	$/MWH	0%
17								
18		Standby Demand Charge (all delivery voltages)						
19		Local Facilities Reservation	1.45	$/KW		1.45	$/KW	0%
20		Plus the greater of						
21		Power Supply Reservation, or	1.20	$/KW-Mo		1.20	$/KW-Mo	0%
22		Power Supply Demand	0.48	$/KW-Day		0.48	$/KW-Day	0%
23								
24		Standby Energy Charge:						
25		Time-of-Day (All)	10.06	$/MWH		10.06	$/MWH	0%
26								
27		Delivery Voltage Credit:						
28		Supplemental						
29		Standard Primary	-	$/KW		-	$/KW	-
30		Standard Subtransmission	(0.40)	$/KW		(0.40)	$/KW	0%
31		Time-of-Day Primary	-	$/KW		-	$/KW	-
32		Time-of-Day Subtransmission	(0.40)	$/KW		(0.40)	$/KW	0%
33		Standby						
34		Time-of-Day Primary	-	$/KW		-	$/KW	-
35		Time-of-Day Subtransmission	(0.33)	$/KW		(0.33)	$/KW	0%
36								

Continued on Page 10

Supporting Schedules: E-7, E-14 Supplement

Recap Schedules:

Exhibit B

SCHEDULE A-3 | SUMMARY OF TARIFFS | Page 10 of 11

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a summary of all proposed changes in rates and rate classes, detailing current and proposed classes of service, demand, energy, and other service charges.

Type of data shown:
XX Projected Test year Ended 12/31/2014
Projected Prior Year Ended 12/31/2013
Historical Prior Year Ended 12/31/2012
Witness: W. R. Ashburn

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 130040-EI

Line No.	(1) Current Rate Schedule	(2) Type of Charge	(3) Current Rate	(4) Proposed Rate Schedule	(5) Proposed Rate	(6) Percent Increase ((5)-(3))/(3)
1	Continued from Page 9					
2						
3	SBI			SBI		
4		Emergency Relay Power Supply Charge (all):				
5		Supplemental	0.57 $/kW		0.57 $/kW	0%
6		Standby	0.57 $/kW		0.57 $/kW	0%
7						
8		Power Factor Charge:	2.00 $/MVARh		2.00 $/MVARh	0%
9						
10		Power Factor Credit:	(1.00) $/MVARh		(1.00) $/MVARh	0%
11						
12		Metering Voltage Adjustment:				
13		Supplemental and Standby				
14		Standard Primary	0.0 %		0.0 %	-
15		Standard Subtransmission	(1.0) %		(1.0) %	0%
16		Time-of-Day Primary	0.0 %		0.0 %	-
17		Time-of-Day Subtransmission	(1.0) %		(1.0) %	0%
18						
19						
20						
21						
22						
23						
24						
25						
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32						
33						
34						
35						
36						

Supporting Schedules: E-7, E-14 Supplement | Recap Schedules:

Exhibit B

SCHEDULE A-3 SUMMARY OF TARIFFS

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a summary of all proposed changes in rates and rate classes, detailing current and proposed classes of service, demand, energy, and other service charges.

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 130040-EI

Type of data shown:
XX Projected Test year Ended 12/31/2014
Projected Prior Year Ended 12/31/2013
Historical Prior Year Ended 12/31/2012
Witness: W. R. Ashburn

Line No.	(1) Current Rate Schedule	(2) Type of Charge	(3) Current Rate	(4) Proposed Rate Schedule	(5) Proposed Rate	(6) Percent Increase ((5)-(3))/(3)
1						
2	LS-1			LS-1		
3		Basic Service Charge:	10.50 $/Bill		10.50 $/Bill	0.0%
4		(for metered streetlighting accounts only)				
5						
6		Energy Charge	24.62 $/MWH		24.62 $/MWH	0.0%
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
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22						
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Recap Schedules

Exhibit B

SCHEDULE E-13a — REVENUE FROM SALE OF ELECTRICITY BY RATE SCHEDULE — Page 1 of 1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 130040-EI

EXPLANATION: Compare jurisdictional revenue excluding service charges by rate schedule under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, the revenue and billing determinant information shall be shown separately for the transfer group and not be included under either the new or old classification.

($000)

Type of data shown:
XX Projected Test year Ended 12/31/2014
Projected Prior Year Ended 12/31/2013
Historical Prior Year Ended 12/31/2012
Witness: W. R. Ashburn

Line No.	Rate	(1) Base Revenue at Present Rates	(2) Base Revenue Under Proposed Rates	Increase (3) Dollars (2) - (1)	Increase (4) Percent (3) / (1)
1	RS, RSVP-1	489,649	530,949	41,299	8.4%
2	GS, GST	55,044	61,467	6,423	11.7%
3	GS, GST Transfers to GSD, GSDT Standard	2,624	2,605	(20)	-0.8%
4	TS	285	420	134	47.1%
5	GSD, GSDT	263,628	272,437	8,809	3.3%
6	GSD Optional	22,593	22,226	(367)	-1.6%
7	SBF, SBFT	4,455	4,447	(8)	-0.2%
8	IS, IST	18,671	18,871	-	0.0%
9	SBI	9,667	9,667	-	0.0%
10	LS-1 (Energy Service)	5,467	5,467	-	0.0%
11	LS-1 (Facilities)	35,484	35,484	-	0.0%
12	TOTAL	$ 907,769	$ 964,040	$ 56,270	6.2%
13					
14					
15					
16					
17					
18					
19					
20					
21					
22	Summary by Rate Class				
23	RS	489,649	530,949	41,299	
24	GS	57,954	64,492	6,538	
25		547,604	595,441	47,837	8.7%
26					
27	GSD	290,676	299,110	8,434	2.9%
28					
29	IS	26,538	28,538	-	
30					
31	LS Energy	5,467	5,467	-	0.0%
32	LS (Facilities)	35,484	35,484	-	0.0%
33					
34	TOTAL	907,769	964,040	56,270	6.2%
35					
36					

Supporting Schedules: E-13c, E-13d

Recap Schedules:

Exhibit B

SCHEDULE E-13b — REVENUES BY RATE SCHEDULE - SERVICE CHARGES (ACCOUNT 451) — Page 1 of 1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule of revenues from all service charges (initial connection, etc.) under present and proposed rates.

Type of data shown:
XX Projected Test year Ended 12/31/2014
Projected Prior Year Ended 12/31/2013
Historical Prior Year Ended 12/31/2012

COMPANY: TAMPA ELECTRIC COMPANY

Docket No. 130040-EI

Witness: W. R. Ashburn

Line No.	Type of Service Charge	(1) Number of Transactions	(2) Present Charge	(3) Proposed Charge	(4) ($000) Revenues at Present Charges	(5) ($000) Revenues at Proposed Charges	(6) ($000) Increase Dollars	(7) Increase Percent
1								
2	Rate Schedule : Service Charges							
3								
4	Initial Service Connection	7,861	$ 75.00	$ 75.00	$ 590	$ 590	$ -	0.00%
5								
6	Normal Reconnect Subsequent Subscriber	178,490	$ 25.00	$ 28.00	$ 4,462	$ 4,998	$ 535	12.00%
7								
8	Same Day Reconnect	11,777	$ 65.00	$ 75.00	$ 766	$ 883	$ 116	15.38%
9								
10	Saturday Reconnect	1	$ 300.00	$ 300.00	$ 0	$ 0	$ -	0.00%
11								
12	Reconnect after Disconnect at Meter for Cause	80,600	$ 50.00	$ 55.00	$ 4,030	$ 4,433	$ 403	10.00%
13								
14	Reconnect after Disconnect at Pole for Cause	834	$ 140.00	$ 165.00	$ 117	$ 138	$ 21	17.86%
15								
16	Field Credit Visit	12,000	$ 20.00	$ 25.00	$ 240	$ 300	$ 60	25.00%
17								
18	Tampering Charge without Investigation	9,700	$ 50.00	$ 55.00	$ 485	$ 534	$ 49	10.00%
19								
20	Return Check Fee	NA	Per FL Statutes	Per FL Statutes	$ 963	$ 963	$ -	0.00%
21								
22	Late Payment Charge	NA	1.5% or $5.00	1.5% or $5.00	$ 9,420	$ 9,420	$ -	0.00%
23			(the greater of)	(the greater of)				
24								
25	Rate Schedule - Temporary Service							
26								
27	Temporary Service	340	$ 235.00	$ 260.00	$ 80	$ 88	$ 8	10.64%
28								
29	Miscellaneous (1)	NA	NA	NA	$ 441	$ 441	$ -	0.00%
30								
31	Total Service Charges				$ 21,593	$ 22,787	$ 1,194	
32								
33								
34	Note: (1) Miscellaneous revenues. Examples - Extra poles and wire on temporary services, extra bill copies, etc.							
35	Totals may be affected due to rounding.							
36								

Supporting Schedules: E-7 — Recap Schedules

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Exhibit B

SCHEDULE E-13c — BASE REVENUE BY RATE SCHEDULE - CALCULATIONS — Page 1 of 18

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 130040-EI

EXPLANATION: By rate schedule, calculate revenues under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, show revenues separately for the transfer group. Correction factors are used for historic test years only. The total base revenue by class must equal that shown in Schedule E-13a. The billing units must equal those shown in Schedule E-15.
PROVIDE TOTAL NUMBER OF BILLS, MWH's, AND BILLING kW FOR EACH RATE SCHEDULE (INCLUDING STANDARD AND TIME OF USE CUSTOMERS) AND TRANSFER GROUP.

Type of data shown:
XX Projected Test year Ended 12/31/2014
Projected Prior Year Ended 12/31/2013
Historical Prior Year Ended 12/31/2012
Witness: W. R. Ashburn

Line No.	Page No.	Rate Schedule
5	2	RS, RSVP-1
6	3	GS, GST
7	4	GS, GST Transfers to GSD, GSDT Standard
8	5	TS
9	6	GSD, GSDT
10	9	GSD Optional
11	10	SBF, SBFT
12	14	IS, IST
13	16	SBI
14	18	LS-1 (Energy Service)

Supporting Schedules:

Recap Schedules: E-13a

SCHEDULE E-13c — BASE REVENUE BY RATE SCHEDULE - CALCULATIONS — Page 2 of 18

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 130040-EI

EXPLANATION: By rate schedule, calculate revenues under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, show revenues separately for the transfer group. Correction factors are used for historic test years only. The total base revenue by class must equal that shown in Schedule E-13a. The billing units must equal those shown in Schedule E-15.
PROVIDE TOTAL NUMBER OF BILLS, MWH's, AND BILLING kW FOR EACH RATE SCHEDULE (INCLUDING STANDARD AND TIME OF USE CUSTOMERS) AND TRANSFER GROUP.

Type of data shown:
XX Projected Test year Ended 12/31/2014
Projected Prior Year Ended 12/31/2013
Historical Prior Year Ended 12/31/2012
Witness: W. R. Ashburn

Rate Schedule RS, RSVP-1

Line No.	Type of Charges	Present Revenue Calculation Units		Charge/Unit		$ Revenue	Proposed Revenue Calculation Units		Charge/Unit		$ Revenue	Percent Increase
1												
2	Basic Service Charge:											
3	Standard	7,406,949	Bills	$	10.50	77,793,965	7,406,949	Bills	$	15.00	111,134,235	
4	RSVP-1	20,876	Bills	$	10.50	219,198	20,876	Bills	$	15.00	313,140	
5	Total	7,429,825	Bills			78,013,163	7,429,825	Bills			111,447,375	42.9%
6												
7												
8												
9	Energy Charge:											
10	Standard											
11	First 1,000 kWh	5,868,241	MWH	$	44.95	263,777,431	5,982,065	MWH	$	45.98	274,135,749	
12	All additional kWh	2,681,179	MWH	$	54.95	146,231,788	2,567,355	MWH	$	55.98	143,720,533	
13	RSVP-1	33,583	MWH	$	48.45	1,627,096	33,583	MWH	$	48.99	1,645,231	
14	Total	8,583,003	MWH			411,636,316	8,583,003	MWH			419,501,513	1.9%
15												
16												
17												
18	Total Base Revenue:					489,649,478					530,948,888	8.4%
19												
20												
21												
22												
23												
24												
25												
26												
27												
28												
29												
30												
31												
32												
33												
34												
35												
36												

Supporting Schedules:

Recap Schedules: E-13a

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Exhibit B

SCHEDULE E-13c

BASE REVENUE BY RATE SCHEDULE - CALCULATIONS

Page 3 of 16

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 130040-EI

EXPLANATION: By rate schedule, calculate revenues under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, show revenues separately for the transfer group. Correction factors are used for historic test years only. The total base revenue by class must equal that shown in Schedule E-13a. The billing units must equal those shown in Schedule E-15.
PROVIDE TOTAL NUMBER OF BILLS, MWH's, AND BILLING kW FOR EACH RATE SCHEDULE (INCLUDING STANDARD AND TIME OF USE CUSTOMERS) AND TRANSFER GROUP

Type of data shown:
XX Projected Test year Ended 12/31/2014
Projected Prior Year Ended 12/31/2013
Historical Prior Year Ended 12/31/2012
Witness: W. R. Ashburn

Rate Schedule GS, GST

Line No.	Type of Charges	Present Revenue Calculation Units		Charge/Unit		$ Revenue	Proposed Revenue Calculation Units		Charge/Unit		$ Revenue	Percent Increase
1												
2	Basic Service Charge:											
3	Standard Metered	754,273	Bills	$	10.50	7,919,867	754,273	Bills	$	18.00	13,576,914	
4	Standard Unmetered	2,232	Bills	$	9.00	20,088	2,232	Bills	$	15.00	33,480	
5	T-O-D	32,063	Bills	$	12.00	384,756	32,063	Bills	$	20.00	641,260	
6	T-O-D (Meter CIAC paid)	48	Bills	$	10.50	504	48	Bills	$	18.00	864	
7	Total	788,616	Bills			8,325,215	788,616	Bills			14,252,518	71.2%
8												
9	Energy Charge:											
10	Standard	924,692	MWH	$	48.45	44,801,327	924,692	MWH	$	48.99	45,300,661	
11	Standard Unmetered	1,294	MWH	$	48.45	62,694	1,294	MWH	$	48.99	63,393	
12	T-O-D On-Peak	11,479	MWH	$	130.57	1,498,813	11,479	MWH	$	133.64	1,534,054	
13	T-O-D Off-Peak	34,006	MWH	$	10.46	355,703	34,006	MWH	$	9.30	316,256	
14	Total	971,471	MWH			46,718,537	971,471	MWH			47,214,364	1.1%
15												
16	Emergency Relay Charge:											
17	Standard	281	MWH	$	1.51	424	281	MWH	$	1.51	424	
18	T-O-D	-	MWH	$	1.51	-	-	MWH	$	1.51	-	
19	Total	281	MWH			424	281	MWH			424	0.0%
20												
21												
22												
23	Total Base Revenue:					55,044,176					61,467,306	11.7%
24												
25												
26												
27												
28												
29												
30												
31												
32												
33												
34												
35												
36												

Supporting Schedules:

Recap Schedules: E-13a

SCHEDULE E-13c

BASE REVENUE BY RATE SCHEDULE - CALCULATIONS

Page 4 of 18

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 130040-EI

EXPLANATION: By rate schedule, calculate revenues under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, show revenues separately for the transfer group. Correction factors are used for historic test years only. The total base revenue by class must equal that shown in Schedule E-13a. The billing units must equal those shown in Schedule E-15. PROVIDE TOTAL NUMBER OF BILLS, MWH's, AND BILLING kW FOR EACH RATE SCHEDULE (INCLUDING STANDARD AND TIME OF USE CUSTOMERS) AND TRANSFER GROUP.

Type of data shown:
XX Projected Test year Ended 12/31/2014
Projected Prior Year Ended 12/31/2013
Historical Prior Year Ended 12/31/2012
Witness: W. R. Ashburn

Rate Schedule GS, GST Transfers to GSD, GSDT Standard

Line No.	Type of Charges	Present Revenue Calculation Units		Charge/Unit		$ Revenue	Proposed Revenue Calculation Units		Charge/Unit		$ Revenue	Percent Increase
1	Basic Service Charge:											
2	Standard - Secondary	11,506	Bills	$	10.50	120,813	11,506	Bills	$	30.00	345,180	
3	Standard - Primary	-	Bills	$	10.50	-	-	Bills	$	130.00	-	
4	Standard - Subtransmission	-	Bills	$	10.50	-	-	Bills	$	990.00	-	
5	Total	11,506	Bills			120,813	11,506				345,180	185.7%
6												
7	Energy Charge:											
8	Standard - Secondary	51,675	MWH	$	48.45	2,503,654	51,675	MWH	$	15.83	818,015	
9	Standard - Primary	-	MWH	$	48.45	-	-	MWH	$	15.83	-	
10	Standard - Subtransmission	-	MWH	$	48.45	-	-	MWH	$	15.83	-	
11	Total	51,675	MWH			2,503,654	51,675	MWH			818,015	-67.3%
12												
13	Demand Charge:											
14	Standard - Secondary	157,355	kW	$	-	-	157,355	kW	$	9.16	1,441,372	
15	Standard - Primary	-	kW	$	-	-	-	kW	$	9.16	-	
16	Standard - Subtransmission	-	kW	$	-	-	-	kW	$	9.16	-	
17	Total	157,355	kW			-	157,355	kW			1,441,372	-
18												
19												
20												
21												
22												
23												
24	Total Base Revenue:					2,624,467					2,604,567	-0.8%
25												
26												
27												
28												
29												
30												
31												
32												
33												
34												
35	(1) Not included in Total.											
36												

Supporting Schedules:

Recap Schedules: E-13a

Exhibit B

SCHEDULE E-13c — BASE REVENUE BY RATE SCHEDULE - CALCULATIONS — Page 5 of 18

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 130040-EI

EXPLANATION: By rate schedule, calculate revenues under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, show revenues separately for the transfer group. Correction factors are used for historic test years only. The total base revenue by class must equal that shown in Schedule E-13a. The billing units must equal those shown in Schedule E-15.
PROVIDE TOTAL NUMBER OF BILLS, MWH's, AND BILLING kW FOR EACH RATE SCHEDULE (INCLUDING STANDARD AND TIME OF USE CUSTOMERS) AND TRANSFER GROUP.

Type of data shown:
XX Projected Test year Ended 12/31/2014
Projected Prior Year Ended 12/31/2013
Historical Prior Year Ended 12/31/2012
Witness: W. R. Ashburn

Rate Schedule TS

Line No.	Type of Charges	Present Revenue Calculation Units		Charge/Unit	$ Revenue	Proposed Revenue Calculation Units		Charge/Unit	$ Revenue	Percent Increase
1										
2	Basic Service Charge:									
3		17,784	Bills	$ 10.50	186,732	17,784	Bills	$ 18.00	320,112	
4	Total	17,784	Bills		186,732	17,784	Bills		320,112	71.4%
5										
6	Energy Charge:									
7		2,037	MWH	$ 48.45	98,693	2,037	MWH	$ 48.99	99,793	
8	Total	2,037	MWH		98,693	2,037	MWH		99,793	1.1%
9										
10										
11										
12	Total Base Revenue:				285,425				419,905	47.1%
13										
14										
15										
16										
17										
18										
19										
20										
21										
22										
23										
24										
25										
26										
27										
28										
29										
30										
31										
32										
33										
34										
35										
36										

Supporting Schedules:

Recap Schedules: E-13a

Exhibit B

SCHEDULE E-13c — BASE REVENUE BY RATE SCHEDULE - CALCULATIONS — Page 6 of 16

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 130040-EI

EXPLANATION: By rate schedule, calculate revenues under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, show revenues separately for the transfer group. Correction factors are used for historic test years only. The total base revenue by class must equal that shown in Schedule E-13a. The billing units must equal those shown in Schedule E-15.
PROVIDE TOTAL NUMBER OF BILLS, MWH's, AND BILLING kW FOR EACH RATE SCHEDULE (INCLUDING STANDARD AND TIME OF USE CUSTOMERS) AND TRANSFER GROUP.

Type of data shown:
XX Projected Test year Ended 12/31/2014
Projected Prior Year Ended 12/31/2013
Historical Prior Year Ended 12/31/2012
Witness: W. R. Ashburn

Rate Schedule GSD, GSDT

Line No.	Type of Charges	Present Revenue Calculation: Units		Charge/Unit	$ Revenue	Proposed Revenue Calculation: Units		Charge/Unit	$ Revenue	Percent Increase
1	Basic Service Charge:									
2	Standard - Secondary	133,380	Bills	$ 57.00	7,602,660	133,380	Bills	$ 30.00	4,001,400	
3	Standard - Primary	698	Bills	$ 130.00	90,740	698	Bills	$ 130.00	90,740	
4	Standard - Subtransmission	-	Bills	$ 930.00	-	0	Bills	$ 990.00	-	
5	T-O-D - Secondary	10,897	Bills	$ 57.00	621,129	10,897	Bills	$ 30.00	326,910	
6	T-O-D - Primary	651	Bills	$ 130.00	84,630	651	Bills	$ 130.00	84,630	
7	T-O-D - Subtransmission	25	Bills	$ 930.00	23,250	25	Bills	$ 990.00	24,750	
8	Total	145,651	Bills		8,422,409	145,651			4,528,430	-46.2%
9										
10	Energy Charge:									
11	Standard - Secondary	4,227,035	MWH	$ 15.83	66,913,964	4,227,035	MWH	$ 15.83	66,913,964	
12	Standard - Primary	269,403	MWH	$ 15.83	4,264,649	269,403	MWH	$ 15.83	4,264,649	
13	Standard - Subtransmission	-	MWH	$ 15.83	-	-	MWH	$ 15.83	-	
14	T-O-D On-Peak - Secondary	484,173	MWH	$ 28.98	14,031,334	484,173	MWH	$ 28.98	14,031,334	
15	T-O-D On-Peak - Primary	233,926	MWH	$ 28.98	6,779,175	233,926	MWH	$ 28.98	6,779,175	
16	T-O-D On-Peak - Subtrans.	298	MWH	$ 28.98	8,636	298	MWH	$ 28.98	8,636	
17	T-O-D Off-Peak - Secondary	1,349,819	MWH	$ 10.46	14,119,107	1,349,819	MWH	$ 10.46	14,119,107	
18	T-O-D Off-Peak - Primary	638,923	MWH	$ 10.46	6,683,135	638,923	MWH	$ 10.46	6,683,135	
19	T-O-D Off-Peak - Subtrans.	902	MWH	$ 10.46	9,435	902	MWH	$ 10.46	9,435	
20	Total	7,204,479	MWH		112,809,435	7,204,479	MWH		112,809,435	0.0%
21										
22	Demand Charge:									
23	Standard - Secondary	11,304,861	kW	$ 8.41	95,073,881	11,304,861	kW	$ 9.16	103,552,527	
24	Standard - Primary	664,406	kW	$ 8.41	5,587,654	664,406	kW	$ 9.16	6,085,959	
25	Standard - Subtransmission	-	kW	$ 8.41	-	-	kW	$ 9.16	-	
26	T-O-D Billing - Secondary	3,520,497	kW	$ 2.84	9,998,211	3,520,497	kW	$ 3.09	10,878,336	
27	T-O-D Billing - Primary	1,635,266	kW	$ 2.84	4,644,155	1,635,266	kW	$ 3.09	5,052,972	
28	T-O-D Billing - Subtrans.	1,183	kW	$ 2.84	3,360	1,183	kW	$ 3.09	3,656	
29	T-O-D Peak - Secondary	3,395,235	kW (1)	$ 5.57	18,911,459	3,395,235	kW (1)	$ 6.07	20,609,076	
30	T-O-D Peak - Primary	1,585,799	kW (1)	$ 5.57	8,832,900	1,585,799	kW (1)	$ 6.07	9,625,800	
31	T-O-D Peak - Subtrans.	1,080	kW (1)	$ 5.57	6,016	1,080	kW (1)	$ 6.07	6,556	
32	Total	17,126,213	kW		143,057,637	17,126,213	kW		155,814,881	8.9%
33										
34										
35	(1) Not Included in Total.									
36										

Continued on Page 7

Supporting Schedules: Recap Schedules: E-13a

Exhibit B

SCHEDULE E-13c — BASE REVENUE BY RATE SCHEDULE - CALCULATIONS —

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 130040-EI

EXPLANATION: By rate schedule, calculate revenues under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, show revenues separately for the transfer group. Correction factors are used for historic test years only. The total base revenue by class must equal that shown in Schedule E-13a. The billing units must equal those shown in Schedule E-15.
PROVIDE TOTAL NUMBER OF BILLS, MWH's, AND BILLING kW FOR EACH RATE SCHEDULE (INCLUDING STANDARD AND TIME OF USE CUSTOMERS) AND TRANSFER GROUP.

Type of data shown:
XX Projected Test year Ended 12/31/2014
Projected Prior Year Ended 12/31/2013
Historical Prior Year Ended 12/31/2012
Witness: W. R. Ashburn

Rate Schedule GSD, GSDT

Line No.	Type of Charges	Present Revenue Calculation Units		Charge/Unit	$ Revenue	Proposed Revenue Calculation Units		Charge/Unit	$ Revenue	Percent Increase
1	Continued from Page 8									
2										
3	Delivery Voltage Credit:									
4	Standard Primary	616,657	kW	$ (0.73)	(450,160)	616,657	kW	$ (0.74)	(459,068)	
5	Standard - Subtransmission	-	kW	$ (1.16)	-	-	kW	$ (2.30)	-	
6	T-O-D Primary	1,374,995	kW	$ (0.73)	(1,003,746)	1,374,995	kW	$ (0.74)	(1,023,611)	
7	T-O-D Subtransmission	7,640	kW	$ (1.16)	(8,862)	7,640	kW	$ (2.30)	(17,595)	
8	Total	1,999,292	kW		(1,462,768)	1,999,292	kW		(1,500,274)	2.6%
9										
10	Emergency Relay Charge:									
11	Standard Secondary	394,900	kW	$ 0.60	236,940	394,900	kW	$ 0.60	236,940	
12	Standard Primary	183,567	kW	$ 0.60	110,140	183,567	kW	$ 0.60	110,140	
13	Standard - Subtransmission	-	kW	$ 0.80	-	-	kW	$ 0.80	-	
14	T-O-D Secondary	665,384	kW	$ 0.60	399,230	665,384	kW	$ 0.60	399,230	
15	T-O-D Primary	751,104	kW	$ 0.60	450,662	751,104	kW	$ 0.60	450,662	
16	T-O-D Subtransmission	-	kW	$ 0.60	-	-	kW	$ 0.60	-	
17	Total	1,994,955	kW		1,196,973	1,994,955	kW		1,196,973	0.0%
18										
19	Power Factor Charge:									
20	Standard Secondary	13,652	MVARh	$ 2.00	27,304	13,652	MVARh	$ 2.00	27,304	
21	Standard Primary	6,392	MVARh	$ 2.00	12,784	6,392	MVARh	$ 2.00	12,784	
22	Standard - Subtransmission	0	MVARh	$ 2.00	-	0	MVARh	$ 2.00	-	
23	T-O-D Secondary	23,014	MVARh	$ 2.00	46,028	23,014	MVARh	$ 2.00	46,028	
24	T-O-D Primary	17,812	MVARh	$ 2.00	35,624	17,812	MVARh	$ 2.00	35,624	
25	T-O-D Subtransmission	686	MVARh	$ 2.00	1,372	686	MVARh	$ 2.00	1,372	
26		61,556	MVARh		123,112	61,556	MVARh		123,112	0.0%
27										
28										
29										
30										
31										
32										
33										
34										
35										
36										

Continued on Page 8

Supporting Schedules:
Recap Schedules: E-13a

SCHEDULE E-13c — BASE REVENUE BY RATE SCHEDULE - CALCULATIONS —

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: By rate schedule, calculate revenues under present and proposed rates for the test year. If any customers are to be

Type of data shown:

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 130040-EI

transferred from one schedule to another, show revenues separately for the transfer group. Correction factors are used for historic test years only. The total base revenue by class must equal that shown in Schedule E-13a. The billing units must equal those shown in Schedule E-15.
PROVIDE TOTAL NUMBER OF BILLS, MWH's, AND BILLING kW FOR EACH RATE SCHEDULE (INCLUDING STANDARD AND TIME OF USE CUSTOMERS) AND TRANSFER GROUP.

XX Projected Test year Ended 12/31/2014
Projected Prior Year Ended 12/31/2013
Historical Prior Year Ended 12/31/2012
Witness: W. R. Ashburn

Rate Schedule GSD, GSDT

Line No.	Type of Charges	Present Revenue Calculation Units	Present Charge/Unit	Present $ Revenue	Proposed Revenue Calculation Units	Proposed Charge/Unit	Proposed $ Revenue	Percent Increase
1	Continued from Page 9							
2								
3	Power Factor Credit							
4	Standard Secondary	26197 MVARh	$ (1.00)	(26,197)	26197 MVARh	$ (1.00)	(26,197)	
5	Standard Primary	13756 MVARh	$ (1.00)	(13,756)	13756 MVARh	$ (1.00)	(13,756)	
6	Standard - Subtransmission	0 MVARh	$ (1.00)	-	0 MVARh	$ (1.00)	-	
7	T-O-D Secondary	78197 MVARh	$ (1.00)	(78,197)	78197 MVARh	$ (1.00)	(78,197)	
8	T-O-D Primary	41203 MVARh	$ (1.00)	(41,203)	41203 MVARh	$ (1.00)	(41,203)	
9	T-O-D Subtransmission	0 MVARh	$ (1.00)	-	0 MVARh	$ (1.00)	-	
10		159,353 MVARh		(159,353)	159,353 MVARh		(159,353)	0.0%
11								
12								
13	Metering Voltage Adjustment							
14	Standard Primary	9,511,313 $	-1%	(95,113)	10,000,708 $	-1%	(100,007)	
15	Standard - Subtransmission	- $	-2%	-	- $	-2%	-	
16	T-O-D Primary	26,360,703 $	-1%	(263,607)	27,562,555 $	-1%	(275,626)	
17	T-O-D Subtransmission	19,956 $	-2%	(399)	12,059 $	-2%	(241)	
18	Total	35,911,971 $		(359,319)	37,575,322 $		(375,874)	4.6%
19								
20								
21								
22								
23	Total Base Revenue			263,628,125			272,437,330	3.3%
24								
25								
26								
27								
28								
29								
30								
31								
32								
33								
34								
35								
36								

Supporting Schedules:

Recap Schedules: E-13a

Exhibit B

SCHEDULE E-13c — BASE REVENUE BY RATE SCHEDULE - CALCULATIONS — Page 9 of 18

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 130040-EI

EXPLANATION: By rate schedule, calculate revenues under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, show revenues seperately for the transfer group. Correction factors are used for historic test years only. The total base revenue by class must equal that shown in Schedule E-13a. The billing units must equal those shown in Schedule E-15.
PROVIDE TOTAL NUMBER OF BILLS, MWH's, AND BILLING kW FOR EACH RATE SCHEDULE (INCLUDING STANDARD AND TIME OF USE CUSTOMERS) AND TRANSFER GROUP.

Type of data shown:
XX Projected Test year Ended 12/31/2014
Projected Prior Year Ended 12/31/2013
Historical Prior Year Ended 12/31/2012
Witness: W. R. Ashburn

Rate Schedule GSD Optional

Line No.	Type of Charges	Present Revenue Calculation Units		Charge/Unit	$ Revenue	Proposed Revenue Calculation Units		Charge/Unit	$ Revenue	Percent Increase
1	Basic Service Charge:									
2	Optional - Secondary	22,397	Bills	$ 57.00	1,276,629	22,397	Bills	$ 30.00	671,910	
3	Optional - Primary	216	Bills	$ 130.00	28,080	216	Bills	$ 130.00	28,080	
4	Total	22,613	Bills		1,304,709	22,613	Bills		699,990	-46.3%
5										
6	Energy Charge									
7	Optional - Secondary	354,606	MWH	$ 58.14	20,616,909	354,606	MWH	$ 58.79	20,847,404	
8	Optional - Primary	11,852	MWH	$ 58.14	689,075	11,852	MWH	$ 58.79	696,779	
9	Total	366,460	MWH		21,305,984	366,460	MWH		21,544,183	1.1%
10										
11	Demand Charge:									
12	Optional - Secondary	2,349,183	kW	$ -	-	2,349,183	kW	$ -	-	
13	Optional - Primary	110,667	kW	$ -	-	110,667	kW	$ -	-	
14	Total	2,459,850	kW		-	2,459,850			-	0.0%
15										
16	Delivery Voltage Credit:									
17	Optional - Primary	9,666	MWH	$ (1.93)	(18,655)	9,666	MWH	$ (1.98)	(19,164)	
19	Total	9,666	MWH		(18,655)	9,666	MWH		(19,164)	2.7%
20										
21	Emergency Relay									
22	Optional - Secondary	4,824	MWH	$ 1.51	7,284	4,824	MWH	$ 1.51	7,284	
23	Optional - Primary	-	MWH	$ 1.51	-	-	MWH	$ 1.51	-	
24	Total	4,824	MWH		7,284	4,824	MWH		7,284	0.0%
25										
26	Metering Voltage Adjustment:									
27	Optional - Primary	670,420	$	-1%	(6,704)	677,615	$	-1%	(6,776)	
28	Total	670,420	$		(6,704)	677,615	$		(6,776)	1.1%
29										
30										
31										
32	Total Base Revenue:				22,592,618				22,225,517	-1.6%
33										
34										
35										
35										
36										

Supporting Schedules:

Recap Schedules: E-13a

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Exhibit B

SCHEDULE E-13c — BASE REVENUE BY RATE SCHEDULE - CALCULATIONS — Page 10 of 16

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 130040-EI

EXPLANATION: By rate schedule, calculate revenues under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, show revenues separately for the transfer group. Correction factors are used for historic test years only. The total base revenue by class must equal that shown in Schedule E-13a. The billing units must equal those shown in Schedule E-15.
PROVIDE TOTAL NUMBER OF BILLS, MWH's, AND BILLING kW FOR EACH RATE SCHEDULE (INCLUDING STANDARD AND TIME OF USE CUSTOMERS) AND TRANSFER GROUP.

Type of data shown:
XX Projected Test year Ended 12/31/2014
Projected Prior Year Ended 12/31/2013
Historical Prior Year Ended 12/31/2012
Witness: W. R. Ashburn

Rate Schedule SBF, SBFT

Line No.	Type of Charges	Present Units		Present Charge/Unit		Present $ Revenue	Proposed Units		Proposed Charge/Unit		Proposed $ Revenue	Percent Increase
1												
2	Basic Service Charge:											
3	Standard Secondary	0	Bills	$	82.00	-	0	Bills	$	55.00	-	
4	Standard Primary	0	Bills	$	155.00	-	0	Bills	$	155.00	-	
5	Standard Subtransmission	0	Bills	$	955.00	-	0	Bills	$	1,015.00	-	
6	T-O-D Secondary	12	Bills	$	82.00	984	12	Bills	$	55.00	660	
7	T-O-D Primary	37	Bills	$	155.00	5,735	37	Bills	$	155.00	5,735	
8	T-O-D Subtransmission	49	Bills	$	955.00	46,795	49	Bills	$	1,015.00	49,735	
9	Total	98	Bills			53,514	98	Bills			56,130	4.9%
10												
11	Energy Charge - Supplemental:											
12	Standard Secondary	0	MWH	$	15.83	-	-	MWH	$	15.63	-	
13	Standard Primary	0	MWH	$	15.83	-	-	MWH	$	15.63	-	
14	Standard Subtransmission	0	MWH	$	15.83	-	-	MWH	$	15.63	-	
15	T-O-D On-Peak - Secondary	0	MWH	$	28.98	-	-	MWH	$	28.98	-	
16	T-O-D On-Peak - Primary	27,319	MWH	$	28.98	791,705	27,319	MWH	$	28.98	791,705	
17	T-O-D On-Peak - Subtrans.	-	MWH	$	28.98	-	-	MWH	$	28.98	-	
18	T-O-D Off-Peak - Secondary	0	MWH	$	10.46	-	-	MWH	$	10.46	-	
19	T-O-D Off-Peak - Primary	80,890	MWH	$	10.46	846,109	80,890	MWH	$	10.46	846,109	
20	T-O-D Off-Peak - Subtrans	-	MWH	$	10.46	-	-	MWH	$	10.46	-	
21	Energy Charge - Standby:											
22	T-O-D On-Peak -Secondary	65	MWH	$	10.49	682	65	MWH	$	8.95	582	
23	T-O-D On-Peak - Primary	1,232	MWH	$	10.49	12,924	1,232	MWH	$	8.95	11,026	
24	T-O-D On-Peak - Subtrans.	1,077	MWH	$	10.49	11,298	1,077	MWH	$	8.95	9,639	
25	T-O-D Off-Peak -Secondary	273	MWH	$	10.49	2,864	273	MWH	$	8.95	2,443	
26	T-O-D Off-Peak - Primary	5,159	MWH	$	10.49	54,118	5,159	MWH	$	8.95	46,173	
27	T-O-D Off-Peak - Subtrans.	4,510	MWH	$	10.49	47,310	4,510	MWH	$	8.95	40,365	
28	Total	120,525	MWH			1,767,009	120,525	MWH			1,748,042	-1.1%
29												
30												
31												
32												
33												
34												
35												
36												

Continued on Page 11

Supporting Schedules:

Recap Schedules: E-13a

Exhibit B

SCHEDULE E-13c — BASE REVENUE BY RATE SCHEDULE - CALCULATIONS — Page 11 of 18

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 130040-EI

EXPLANATION: By rate schedule, calculate revenues under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, show revenues separately for the transfer group. Correction factors are used for historic test years only. The total base revenue by class must equal that shown in Schedule E-13a. The billing units must equal those shown in Schedule E-15. PROVIDE TOTAL NUMBER OF BILLS, MWH's, AND BILLING kW FOR EACH RATE SCHEDULE (INCLUDING STANDARD AND TIME OF USE CUSTOMERS) AND TRANSFER GROUP

Type of data shown:
XX Projected Test year Ended 12/31/2014
Projected Prior Year Ended 12/31/2013
Historical Prior Year Ended 12/31/2012
Witness: W. R. Ashburn

Rate Schedule SBF, SBFT

Line No.	Type of Charges	Present Revenue Calculation: Units		Charge/Unit		$ Revenue	Proposed Revenue Calculation: Units		Charge/Unit		$ Revenue	Percent Increase
1	Continued from Page 13											
2												
3	Demand Charge - Supplemental:											
4	Standard Secondary	-	kW	$ 8.41		-	-	kW	$ 9.16		-	
5	Standard Primary	-	kW	$ 8.41		-	-	kW	$ 9.16		-	
6	Standard Subtransmission	-	kW	$ 8.41		-	-	kW	$ 9.16		-	
7	T-O-D Billing - Secondary	-	kW	$ 2.84		-	-	kW	$ 3.09		-	
8	T-O-D Billing - Primary	193,020	kW	$ 2.84		548,177	193,020	kW	$ 3.09		596,432	
9	T-O-D billing - Subtransmission	-	kW	$ 2.84		-	-	kW	$ 3.09		-	
10	T-O-D Peak - Secondary	-	kW (1)	$ 5.57		-	-	kW (1)	$ 6.07		-	
11	T-O-D Peak - Primary	183,412	kW (1)	$ 5.57		1,021,605	183,412	kW (1)	$ 6.07		1,113,311	
12	T-O-D Peak - Subtransmission	-	kW (1)	$ 5.57		-	-	kW (1)	$ 6.07		-	
13	Demand Charge - Standby:											
14	T-O-D Facilities Reservation - Sec.	3,890	kW	$ 2.33		9,064	3,890	kW	$ 1.92		7,469	
15	T-O-D Facilities Reservation - Pri	111,968	kW	$ 2.33		260,885	111,968	kW	$ 1.92		214,979	
16	T-O-D Facilities Reservation - Sub.	190,220	kW	$ 2.33		443,213	190,220	kW	$ 1.92		365,222	
17	T-O-D Power Supply Res. - Sec.	2,598	kW (1)	$ 1.26	/ kW-mo.	3,273	2,598	kW (1)	$ 1.52	kW-mo.	3,949	
18	T-O-D Power Supply Res. - Pri.	66,182	kW (1)	$ 1.26	/ kW-mo.	83,389	66,182	kW (1)	$ 1.52	kW-mo.	100,597	
19	T-O-D Power Supply Res. - Sub.	130,432	kW (1)	$ 1.26	/ kW-mo.	164,344	130,432	kW (1)	$ 1.52	kW-mo.	198,257	
20	T-O-D Power Supply Dmd. - Sec.	22,102	kW (1)	$ 0.50	/ kW-day	11,051	22,102	kW (1)	$ 0.60	kW-day	13,261	
21	T-O-D Power Supply Dmd. - Pri.	407,401	kW (1)	$ 0.50	/ kW-day	203,701	407,401	kW (1)	$ 0.60	kW-day	244,441	
22	T-O-D Power Supply Dmd. - Sub.	482,554	kW (1)	$ 0.50	/ kW-day	241,277	482,554	kW (1)	$ 0.60	kW-day	289,532	
23	Total	499,098	kW			2,989,979	499,098	kW			3,147,449	5.3%
24												
25												
26	Power Factor Charge Supplemental & Standby:											
27	Standard Secondary	-	MVARh	$ 2.00		-	-	MVARh	$ 2.00		-	
28	Standard Primary	-	MVARh	$ 2.00		-	-	MVARh	$ 2.00		-	
29	Standard Subtransmission	-	MVARh	$ 2.00		-	-	MVARh	$ 2.00		-	
30	T-O-D Secondary	50	MVARh	$ 2.00		100	50	MVARh	$ 2.00		100	
31	T-O-D Primary	8,240	MVARh	$ 2.00		16,480	8,240	MVARh	$ 2.00		16,480	
32	T-O-D Subtransmission	1,165	MVARh	$ 2.00		2,330	1,165	MVARh	$ 2.00		2,330	
33		9,455				18,910	9,455				18,910	0.0%
34												
35	(1) Not included in Total.											
36												

Continued on Page 12

Supporting Schedules:

Recap Schedules: E-13a

SCHEDULE E-13c — BASE REVENUE BY RATE SCHEDULE - CALCULATIONS

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 130040-EI

EXPLANATION: By rate schedule, calculate revenues under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, show revenues separately for the transfer group. Correction factors are used for historic test years only. The total base revenue by class must equal that shown in Schedule E-13a. The billing units must equal those shown in Schedule E-15.
PROVIDE TOTAL NUMBER OF BILLS, MWH's, AND BILLING kW FOR EACH RATE SCHEDULE (INCLUDING STANDARD AND TIME OF USE CUSTOMERS) AND TRANSFER GROUP.

Type of data shown:
XX Projected Test year Ended 12/31/2014
Projected Prior Year Ended 12/31/2013
Historical Prior Year Ended 12/31/2012
Witness: W. R. Ashburn

Rate Schedule SBF, SBFT

Line No.	Type of Charges	Present Revenue Calculation Units		Charge/Unit		$ Revenue	Proposed Revenue Calculation Units		Charge/Unit		$ Revenue	Percent Increase
1	Continued from Page 14											
2												
3	Power Factor Credit Supplemental & Standby:											
4	Standard Secondary	-	MVARh	$	(1.00)	-	-	MVARh	$	(1.00)	-	
5	Standard Primary	-	MVARh	$	(1.00)	-	-	MVARh	$	(1.00)	-	
6	Standard Subtransmission	-	MVARh	$	(1.00)	-	-	MVARh	$	(1.00)	-	
7	T-O-D Secondary	-	MVARh	$	(1.00)	-	-	MVARh	$	(1.00)	-	
8	T-O-D Primary	-	MVARh	$	(1.00)	-	-	MVARh	$	(1.00)	-	
9	T-O-D Subtransmission	27	MVARh	$	(1.00)	(27)	27	MVARh	$	(1.00)	(27)	
14	Total	27	MVARh			(27)	27	MVARh			(27)	0.0%
15												
16	Delivery Voltage Credit - Supplemental:											
17	Standard Primary	-	kW	$	(0.73)	-	-	kW	$	(0.74)	-	
18	Standard Subtransmission	-	kW	$	(1.16)	-	-	kW	$	(2.30)	-	
19	T-O-D Primary	190,782	kW	$	(0.73)	(139,271)	190,782	kW	$	(0.74)	(142,027)	
20	T-O-D Subtransmission	2,237	kW	$	(1.16)	(2,595)	2,237	kW	$	(2.30)	(5,152)	
21	Delivery Voltage Credit - Standby:											
22	T-O-D Primary	111,320	kW	$	(0.60)	(66,792)	111,320	kW	$	(0.62)	(69,016)	
23	T-O-D Subtransmission	190,886	kW	$	(1.17)	(223,337)	190,886	kW	$	(1.92)	(366,501)	
24	Total	495,225	kW			(431,994)	495,225	kW			(582,696)	34.9%
25												
26	Emergency Relay Charge - Supplemental and Standby:											
27	Standard Secondary	-	kW	$	0.60	-	-	kW	$	0.80	-	
28	Standard Primary	-	kW	$	0.60	-	-	kW	$	0.60	-	
29	Standard Subtransmission	-	kW	$	0.60	-	-	kW	$	0.60	-	
30	T-O-D Secondary	-	kW	$	0.60	-	-	kW	$	0.80	-	
31	T-O-D Primary	180,913	kW	$	0.60	108,548	180,913	kW	$	0.60	108,548	
32	T-O-D Subtransmission	-	kW	$	0.60	-	-	kW	$	0.60	-	
33		180,913				108,548	180,913				108,548	0.0%
34												
35												
36												
37												
34												
35												
36												

Continued on Page 13

Supporting Schedules:

Recap Schedules: E-13a

ORDER NO. PSC-13-0443-FOF-EI
DOCKET NO. 130040-EI
PAGE 62

Exhibit B

TAMPA ELECTRIC COMPANY
DOCKET NO. 20210034-EI
EXHIBIT NO. JSC-1
WITNESS: CHRONISTER
DOCUMENT NO. 2
PAGE 62 OF 234
FILED: 04/09/2021

Exhibit B

SCHEDULE E-13c | BASE REVENUE BY RATE SCHEDULE - CALCULATIONS | Page 13 of 18

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 130040-EI

EXPLANATION: By rate schedule, calculate revenues under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, show revenues separately for the transfer group. Correction factors are used for historic test years only. The total base revenue by class must equal that shown in Schedule E-13a. The billing units must equal those shown in Schedule E-15.
PROVIDE TOTAL NUMBER OF BILLS, MWH's, AND BILLING KW FOR EACH RATE SCHEDULE (INCLUDING STANDARD AND TIME OF USE CUSTOMERS) AND TRANSFER GROUP.

Type of data shown:
XX Projected Test year Ended 12/31/2014
Projected Prior Year Ended 12/31/2013
Historical Prior Year Ended 12/31/2012
Witness: W. R. Ashburn

Rate Schedule: SBF, SBFT

Line No.	Type of Charges	Present Revenue Calculation Units		Charge/Unit	$ Revenue	Proposed Revenue Calculation Units		Charge/Unit	$ Revenue	Percent Increase
1	Continued from Page 15									
2										
3	Metering Voltage Adjustment - Supplemental and Stanby:									
4	Standard Primary	-	$	-1.0%	-	-	$	-1.0%	-	
5	Standard Subtransmission	-	$	-2.0%	-	-	$	-2.0%	-	
6	T-O-D Primary	3,741,577	$	-1.0%	(37,416)	3,878,754	$	-1.0%	(38,788)	
7	T-O-D Subtransmission	583,813	$	-2.0%	(13,676)	533,665	$	-2.0%	(10,673)	
8	Total	4,425,390	$		(51,092)	4,412,419	$		(49,461)	-3.2%
9										
10										
11										
12	Total Base Revenue:				4,454,846				4,446,893	-0.2%
13										
14										
15										
16										
17										
18										
19										
20										
21										
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34										
35										
36										

Supporting Schedules: | Recap Schedules: E-13a

31

SCHEDULE E-13c — BASE REVENUE BY RATE SCHEDULE - CALCULATIONS — Page 14 of 18

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 130040-EI

EXPLANATION: By rate schedule, calculate revenues under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, show revenues separately for the transfer group. Correction factors are used for historic test years only. The total base revenue by class must equal that shown in Schedule E-13a. The billing units must equal those shown in Schedule E-15.
PROVIDE TOTAL NUMBER OF BILLS, MWH's, AND BILLING kW FOR EACH RATE SCHEDULE (INCLUDING STANDARD AND TIME OF USE CUSTOMERS) AND TRANSFER GROUP.

Type of data shown:
XX Projected Test year Ended 12/31/2014
Projected Prior Year Ended 12/31/2013
Historical Prior Year Ended 12/31/2012
Witness: W. R. Ashburn

Rate Schedule IS, IST

Line No.	Type of Charges	Present Revenue Calculation Units		Charge/Unit	$ Revenue	Proposed Revenue Calculation Units		Charge/Unit	$ Revenue	Percent Increase
1										
2	Basic Service Charge:									
3	Standard Pri.	121	Bills	$ 622.00	75,262	121	Bills	$ 622.00	75,262	
4	Standard Subtrans.	-	Bills	$ 2,372.00	-	-	Bills	$ 2,372.00	-	
5	T-O-D Primary	225	Bills	$ 622.00	139,961	225	Bills	$ 622.00	139,961	
6	T-O-D Subtransmission	100	Bills	$ 2,372.00	237,247	100	Bills	$ 2,372.00	237,247	
7	Total	446	Bills		452,491	446	Bills		452,491	0.0%
8										
9	Energy Charge:									
10	Standard Primary	55,538	MWH	$ 25.04	1,390,672	55,538	MWH	$ 25.04	1,390,672	
11	Standard Subtransmission	-	MWH	$ 25.04	-	-	MWH	$ 25.04	-	
12	T-O-D On-Peak - Pri.	46,954	MWH	$ 25.04	1,175,728	46,954	MWH	$ 25.04	1,175,728	
13	T-O-D On-Peak - Subtrans.	104,006	MWH	$ 25.04	2,604,310	104,006	MWH	$ 25.04	2,604,310	
14	T-O-D Off-Peak - Pri.	137,677	MWH	$ 25.04	3,447,432	137,677	MWH	$ 25.04	3,447,432	
15	T-O-D Off-Peak - Subtrans.	318,825	MWH	$ 25.04	7,983,378	318,825	MWH	$ 25.04	7,983,378	
16	Total	663,000	MWH		16,601,520	663,000	MWH		16,601,520	0.0%
17										
18	Demand Charge:									
19	Standard Primary	231,910	kW	$ 1.45	336,270	231,910	kW	$ 1.45	336,270	
20	Standard Subtrans.	-	kW	$ 1.45	-	-	kW	$ 1.45	-	
21	T-O-D Billing - Primary	371,954	kW	$ 1.45	539,333	371,954	kW	$ 1.45	539,333	
22	T-O-D Billing - Subtrans.	931,665	kW	$ 1.45	1,350,814	931,665	kW	$ 1.45	1,350,914	
23	T-O-D Peak - Primary	354,027	kW (1)	$ -	-	354,027	kW (1)	$ -	-	
24	T-O-D Peak - Subtrans.	888,172	kW (1)	$ -	-	888,172	kW (1)	$ -	-	
25	Total	1,535,529	kW		2,226,517	1,535,529	kW		2,226,517	0.0%
26										
27	Power Factor Charge:									
28	Standard Primary	10,245	MVARh	$ 2.00	20,490	10,245	MVARh	$ 2.00	20,490	
29	Standard Subtrans.	-	MVARh	$ 2.00	-	-	MVARh	$ 2.00	-	
30	T-O-D Primary	19,430	MVARh	$ 2.00	38,860	19,430	MVARh	$ 2.00	38,860	
31	T-O-D Subtransmission	15,809	MVARh	$ 2.00	31,618	15,809	MVARh	$ 2.00	31,618	
32	Total	45,484	MVARh		90,968	45,484	MVARh		90,968	0.0%
33										
34										
35	(1) Not included in Total									
36										

Continued on Page 15

Supporting Schedules:

Recap Schedules: E-13a

Exhibit B

Exhibit B

SCHEDULE E-13c — BASE REVENUE BY RATE SCHEDULE - CALCULATIONS — Page 15 of 18

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 130040-EI

EXPLANATION: By rate schedule, calculate revenues under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, show revenues separately for the transfer group. Correction factors are used for historic test years only. The total base revenue by class must equal that shown in Schedule E-13a. The billing units must equal those shown in Schedule E-15.
PROVIDE TOTAL NUMBER OF BILLS, MWH's, AND BILLING kW FOR EACH RATE SCHEDULE (INCLUDING STANDARD AND TIME OF USE CUSTOMERS) AND TRANSFER GROUP.

Type of data shown:
XX Projected Test year Ended 12/31/2014
Projected Prior Year Ended 12/31/2013
Historical Prior Year Ended 12/31/2012
Witness: W. R. Ashburn

Rate Schedule S. IST

Line No.	Type of Charges	Present Revenue Calculation: Units		Charge/Unit		$ Revenue	Proposed Revenue Calculation: Units		Charge/Unit		$ Revenue	Percent Increase
1	Continued from Page 17											
2												
3	Power Factor Credit:											
4	Standard Primary	1,612	MVARh	$	(1.00)	(1,612)	1,612	MVARh	$	(1.00)	(1,612)	
5	Standard Subtrans.	-	MVARh	$	(1.00)	-	-	MVARh	$	(1.00)	-	
6	T-O-D Primary	4,779	MVARh	$	(1.00)	(4,779)	4,779	MVARh	$	(1.00)	(4,779)	
7	T-O-D Subtransmission	5,489	MVARh	$	(1.00)	(5,489)	5,489	MVARh	$	(1.00)	(5,489)	
8	Total	11,880	MVARh			(11,880)	11,880	MVARh			(11,880)	0.0%
9												
10	Emergency Relay Service											
11	Standard Primary	-	kW	$	0.57	-	-	kW	$	0.57	-	
12	Standard Subtrans.	-	kW	$	0.67	-	-	kW	$	0.57	-	
13	T-O-D Primary	-	kW	$	0.57	-	-	kW	$	0.57	-	
14	T-O-D Subtransmission	-	kW	$	0.57	-	-	kW	$	0.57	-	
15	Total	-	kW			-	-	kW			-	0.0%
16												
17	Delivery Voltage Credit:											
18	Standard Primary	231,910	kW	$	-	-	231,910	kW	$	-	-	
19	Standard Subtrans.	-	kW	$	(0.40)	-	-	kW	$	(0.40)	-	
20	T-O-D Primary	371,954	kW	$	-	-	371,954	kW	$	-	-	
21	T-O-D Subtransmission	931,665	kW	$	(0.40)	(372,666)	931,665	kW	$	(0.40)	(372,666)	
22	Total	1,535,529	kW			(372,666)	1,535,529	kW			(372,666)	0.0%
23												
24	Metering Voltage Adjustment:											
25	Standard Primary	1,745,819	$		0%	-	1,745,819	$		0%	-	
26	Standard Subtrans.	-	$		-1%	-	-	$		-1%	-	
27	T-O-D Primary	5,196,575	$		0%	-	5,196,575	$		0%	-	
28	T-O-D Subtransmission	11,592,365	$		-1%	(115,921)	11,592,065	$		-1%	(115,921)	
29	Total	18,534,459	$			(115,921)	18,534,459	$			(115,921)	0.0%
30												
31												
32												
33	Total Base Revenue:					18,871,029					18,871,029	0.0%
34												
35												
36												

Supporting Schedules:

Recap Schedules: E-13a

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SCHEDULE E-13c | BASE REVENUE BY RATE SCHEDULE - CALCULATIONS | Page 16 of 18

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 130040-EI

EXPLANATION: By rate schedule, calculate revenues under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, show revenues separately for the transfer group. Correction factors are used for historic test years only. The total base revenue by class must equal that shown in Schedule E-13a. The billing units must equal those shown in Schedule E-15.
PROVIDE TOTAL NUMBER OF BILLS, MWH's, AND BILLING kW FOR EACH RATE SCHEDULE (INCLUDING STANDARD AND TIME OF USE CUSTOMERS) AND TRANSFER GROUP.

Type of data shown:
XX Projected Test year Ended 12/31/2014
Projected Prior Year Ended 12/31/2013
Historical Prior Year Ended 12/31/2012
Witness: W. R. Ashburn

Rate Schedule SBI

Line No.	Type of Charges	Present Revenue Calculation					Proposed Revenue Calculation					Percent Increase
		Units		Charge/Unit		$ Revenue	Units		Charge/Unit		$ Revenue	
1												
2	Basic Service Charge:											
3	T-O-D Primary	0	Bills	$ 647		-	0	Bills	$ 647.00		-	
4	T-O-D Subtransmission	71	Bills	$ 2,397		170,187	71	Bills	$ 2,397.00		170,187	
5	Total	71	Bills			170,187	71	Bills			170,187	0.0%
6												
7	Energy Charge - Supplemental:											
8	T-O-D On-Peak - Pri.	-	MWH	$ 25.04		-	-	MWH	$ 25.04		-	
9	T-O-D On-Peak - Subtrans.	12,737	MWH	$ 25.04		318,934	12,737	MWH	$ 25.04		318,934	
10	T-O-D Off-Peak - Pri.	-	MWH	$ 25.04		-	-	MWH	$ 25.04		-	
11	T-O-D Off-Peak - Subtrans.	47,593	MWH	$ 25.04		1,191,729	47,593	MWH	$ 25.04		1,191,729	
12	Energy Charge - Standby:											
13	T-O-D On-Peak - Pri.	-	MWH	$ 10.06		-	-	MWH	$ 10.06		-	
14	T-O-D On-Peak - Subtrans.	33,671	MWH	$ 10.06		338,730	33,671	MWH	$ 10.06		338,730	
15	T-O-D Off-Peak - Pri.	-	MWH	$ 10.06		-	-	MWH	$ 10.06		-	
16	T-O-D Off-Peak - Subtrans.	112,114	MWH	$ 10.06		1,127,867	112,114	MWH	$ 10.06		1,127,867	
17	Total	206,115	MWH			2,977,260	206,115	MWH			2,977,260	0.0%
18												
19	Demand Charge - Supplemental:											
20	T-O-D Billing - Primary	-	kW	$ 1.45	kW	-	-	kW	$ 1.45	kW	-	
21	T-O-D Billing - Subtrans.	167,536	kW	$ 1.45	kW	242,927	167,536	kW	$ 1.45	kW	242,927	
22	T-O-D Peak - Primary	-	kW (1)	$ -	kW	-	-	kW (1)	$ -	kW	-	
23	T-O-D Peak - Subtrans.	150,782	kW (1)	$ -	kW	-	150,782	kW (1)	$ -	kW	-	
24	Demand Charge - Standby:											
25	T-O-D Facilities Reservation - Pri.	-	kW	$ 1.45	kW	-	-	kW	$ 1.45	kW	-	
26	T-O-D Facilities Res. - Subtrans.	1,756,392	kW	$ 1.45	kW	2,546,769	1,756,392	kW	$ 1.45	kW	2,546,769	
27	T-O-D Bulk Trans. Res. - Pri.	-	kW (1)	$ 1.20	kW-mo.	-	-	kW (1)	$ 1.20	kW-mo.	-	
28	T-O-D Bulk Trans. Res. - Subtrans.	548,732	kW (1)	$ 1.20	kW-mo.	658,479	548,732	kW (1)	$ 1.20	kW-mo.	658,479	
29	T-O-D Bulk Trans. Dmd. - Pri.	-	kW (1)	$ 0.48	kW-day	-	-	kW (1)	$ 0.48	kW-day	-	
30	T-O-D Bulk Trans Dmd. - Subtrans.	7,941,610	kW (1)	$ 0.48	kW-day	3,811,973	7,941,610	kW (1)	$ 0.48	kW-day	3,811,973	
31	Total	1,923,928	kW			7,260,147	1,923,928	kW			7,260,147	0.0%
32												
33												
34												
35	(1) Not included in Total.											
36												

Continued on Page 18

Supporting Schedules:

Recap Schedules: E-13a

SCHEDULE E-13c

BASE REVENUE BY RATE SCHEDULE - CALCULATIONS

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 130040-EI

EXPLANATION: By rate schedule, calculate revenues under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, show revenues separately for the transfer group. Correction factors are used for historic test years only. The total base revenue by class must equal that shown in Schedule E-13a. The billing units must equal those shown in Schedule E-15.
PROVIDE TOTAL NUMBER OF BILLS, MWH's, AND BILLING kW FOR EACH RATE SCHEDULE (INCLUDING STANDARD AND TIME OF USE CUSTOMERS) AND TRANSFER GROUP.

Type of data shown:
XX Projected Test year Ended 12/31/2014
Projected Prior Year Ended 12/31/2013
Historical Prior Year Ended 12/31/2012
Witness: W. R. Ashburn

Rate Schedule SBI

Line No.	Type of Charges	Present Revenue Calculation Units			Charge/Unit	$ Revenue	Proposed Revenue Calculation Units			Charge/Unit	$ Revenue	Percent Increase
1	Continued from Page 19											
2												
3	Power Factor Charge Supplemental & Standby:											
4	T-O-D Primary	-	MVARh	$	2.00	-	-	MVARh	$	2.00	-	
5	T-O-D Subtransmission	13,615	MVARh	$	2.00	27,230	13,615	MVARh	$	2.00	27,230	
6	Total	13,615	MVARh			27,230	13,615	MVARh			27,230	0.0%
7												
8	Power Factor Credit Supplemental & Standby:											
9	T-O-D Primary	-	MVARh	$	(1.00)	-	-	MVARh	$	(1.00)	-	
10	T-O-D Subtransmission	25,622	MVARh	$	(1.00)	(25,622)	25,622	MVARh	$	(1.00)	(25,622)	
11	Total	25,622	MVARh			(25,622)	25,622	MVARh			(25,622)	0.0%
12												
13	Emergency Relay Charge - Supp.											
14	T-O-D Primary	-	kW	$	0.57	-	-	kW	$	0.57	-	
15	T-O-D Subtransmission	-	kW	$	0.57	-	-	kW	$	0.57	-	
16	Total	-	kW			-	-	kW			-	0.0%
17												
18	Delivery Voltage Credit - Supplemental:											
19	T-O-D Primary	-	kW	$	-	-	-	kW	$	-	-	
20	T-O-D Subtransmission	167,536	kW	$	(0.40)	(67,014)	167,536	kW	$	(0.40)	(67,014)	
21	Delivery Voltage Credit - Standby:											
22	T-O-D Primary	-	kW	$	-	-	-	kW	$	-	-	
23	T-O-D Subtransmission	1,756,392	kW	$	(0.33)	(579,609)	1,756,392	kW	$	(0.33)	(579,609)	
24	Total	1,923,928	kW			(646,624)	1,923,928	kW			(646,624)	0.0%
25												
26	Metering Voltage Adjustment - Supplemental and Stanby:											
27	T-O-D Primary	-	$		0.0%	-	-	$		0.0%	-	
28	T-O-D Subtransmission	9,592,392	$		-1.0%	(95,924)	9,592,392	$		-1.0%	(95,924)	
29	Total	9,592,392	$			(95,924)	9,592,392	$			(95,924)	0.0%
30												
31												
32												
33	Total Base Revenue:					9,666,855					9,666,855	0.0%
34												
35												
36												

Supporting Schedules:

Recap Schedules: E-13a

Exhibit B

SCHEDULE E-13c | BASE REVENUE BY RATE SCHEDULE - CALCULATIONS | Page 18 of 18

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 130040-EI

EXPLANATION: By rate schedule, calculate revenues under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, show revenues separately for the transfer group. Correction factors are used for historic test years only. The total base revenue by class must equal that shown in Schedule E-13a. The billing units must equal those shown in Schedule E-15.
PROVIDE TOTAL NUMBER OF BILLS, MWH's, AND BILLING kW FOR EACH RATE SCHEDULE (INCLUDING STANDARD AND TIME OF USE CUSTOMERS) AND TRANSFER GROUP.

Type of data shown:
#REF! Projected Test year Ended 12/31/2014
#REF! Projected Prior Year Ended 12/31/2013
#REF! Historical Prior Year Ended 12/31/2012
Witness: W. R. Ashburn

Rate Schedule LS-1 (Energy Service)

Line No.	Type of Charges	Present Revenue Calculation Units		Charge/Unit		$ Revenue	Proposed Revenue Calculation Units		Charge/Unit		$ Revenue	Percent Increase
1												
2	Basic Service Charge:	2,616	Bills	$	10.50	27,468	2,616	Bills	$	10.50	27,468	0.0%
3												
4	Energy Charge	220,949	MWH	$	24.62	5,439,771	220,949	MWH	$	24.62	5,439,771	0.0%
5												
6												
7	Total Base Revenue:					5,467,239					5,467,239	0.0%
8												
9												
10												
11												
12												
13												
14												
15												
16												
17												
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32												
33												
34												
35												
36												

Supporting Schedules: E-13d | Recap Schedules: E-13a

Exhibit B

DERIVATION OF OTHER CHARGES AND CREDITS

Exhibit B

Tampa Electric Company
Development of Delivery Voltage Credit
Dollars in Thousands

Line No.			GSD/SBF	IS/SBI	Total
1					
2	I. Distribution Primary/ Secondary Delivery Costs				
4			GSD/SBF	IS/SBI	Total
5					
6	Distribution Secondary Revenue Requirements:		$ 13,024	$ -	$ 13,024
7					
8	Sum of Monthly Effective Billing KW		17,494,769	-	17,494,769
9					
10	Equals Delivery Voltage Credit for Primary Service $/kW-mo				$ 0.74
11	(Line 6 x 1000)/Line 8				
12					
13	Sum of Monthly KWH		6,568,943	-	6,568,943
14					
15	Equals Delivery Voltage Credit for Primary Service $/MWH				$ 1.98
16	(Line 6 x 1000)/Line 13				
17					
18	II. Transmission/Distribution Primary Delivery Costs				
20			GSD/SBF	IS/SBI	Total
21					
22	Distribution Primary Revenue Requirements (COS Page2		$ 31,374	$ 511	$ 31,885
23					
24	Sum of Monthly Effective Billing KW		19,860,201	597,825	20,458,026
25					
26	Equal Delivery Voltage Credit for Subtransmission Service $/kW-mo.				$ 1.56
27	(Line 22 x 1000)/Line 24				
28					
29	Sum of Monthly MWH		7,669,699	237,768	7,907,467
30					
31	Equals Delivery Voltage Credit for GSD Option Rate $/MWh				$ 4.03
32	(Line 22 x 1000)/Line 29				
33					
34	Summary Proposed Delivery Voltage Credit ($/kW-mo)				
35	Distribution Primary Delivery ($/kW-mo)	Line 10			$ 0.74
36	Distribution Primary Delivery ($/MWH)	Line 15			$ 1.98
37					
38	Subtransmission Delivery ($/kW-mo)	Line 10 + Line 26			$ 2.30
39	Subtransmission Delivery ($/MWH)	Line 15 + Line 31			$ 6.01
40					
41					
42	For StandbyCustomers:				
43	Distribution Primary Delivery ($/kW-mo) (COS Unit Cost)				$ 0.82
44	Subtransmission Delivery ($/kW-mo) (COS Unit Cost)				$ 1.92
45					
46					
47					
48					
49					
50					
51					
52					

Exhibit B

Page 3 of 3

Tampa Electric Company

Derivation of Standby Rate Charges

Line No.						
1	Standby Demand Charge					
2			(A)	(B)		(C)
3			COS	Sum of Monthly 12 CP		Demand Cost $/KW/Mo
4			REV REQ	(KW)		[Col (A) / Col (B)]
5	1. Production and Transmission					
6	A) Production Demand - Tot. Retail System	$	416,750,565	41,931,996	$	9.94
7	B) Transmission Demand - Tot. Retail System	$	76,700,807	41,931,996	$	1.83
8	C) Total (A) + (B)	$	493,451,372		$	11.77
9						
10	2. Secondary Level Demand Loss Factor					1.0786
11						
12	3. Secondary Level Unit Demand Rate					
13	A) Production - Total Retail System: (1A) * (2)				$	10.72
14	B) Transmission - Total Retail System: (1B) * (2)				$	1.97
15	C) Total (A) + (B)				$	12.69
16						
17	4. Coincidence Factor					12%
18						
19	5. Monthly Reservation Charge ($/KW): (3C) * (4)					1.52
20						
21	6. Billing Days					21
22						
23	7. Daily Demand Charge ($/Day): (3C) / (6)					0.60
24			GSD/IS Combined			
25			COS Rev Req	Ratcheted Billing KW		Facilities Charge ($/KW)
26	8. Local Facilities - Standby			(Ratchet Factor 1.2%)		[Col (A) / Col (B)]
27						
28	A) Distribution - Primary	$	31,885,159	24,549,631	$	1.30
29	B) Distribution Secondary	$	13,023,926	20,993,723	$	0.62
30	C) Total (A) + (B)	$	44,909,085		$	1.92
31						
32						
33						
34						
35	Stand-by Energy Charge					
36						
37						
38			COS REV REQ	Effective MWH		$/MWH
39						[Col (A) / Col (B)]
40	9. Energy - Total Retail System	$	164,014,261	18,341,915	$	8.95
41						
42	10. Secondary Level Unit Energy Rate					8.95
43						
44						
45						
46						
47						
48						
49						
50						
51						
52						

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Petition for Rate Increase by Tampa Electric Company.) DOCKET NO. 130040-EI

Tariff Sheets

Exhibit B

Exhibit B

The following list of revised Tariff Sheets reflect tariff changes originally proposed by Tampa Electric and those revised/proposed as a result of the Stipulation and Settlement Agreement (SSA) entered into by Tampa Electric and all of the intervenors in this proceeding. The proposed effective date for these revisions is the date of the meter readings for the first billing cycle in November 2013.

Sheet No.	Proposed Revision
3.030	Reflects revisions as originally proposed by Tampa Electric in Docket No. 130040-EI.
3.032	Reflects revisions as originally proposed by Tampa Electric in Docket No. 130040-EI.
3.200	Increased Standby Generator credit from $4.00 to $4.75 as proposed in SSA.
3.255	Renames Customer Facilities Charge to Basic Service Charge as originally proposed by Tampa Electric in the docket, but retains references to IS rate schedules.
4.010	Reflects revisions as originally proposed by Tampa Electric in Docket No. 130040-EI.
4.040	Reflects revisions as originally proposed by Tampa Electric in Docket No. 130040-EI.
4.070	Reflects revisions as originally proposed by Tampa Electric in Docket No. 130040-EI.
4.080	Reflects revisions as originally proposed by Tampa Electric in Docket No. 130040-EI.
4.090	Reflects revisions as originally proposed by Tampa Electric in Docket No. 130040-EI.
4.100	Reflects revisions as originally proposed by Tampa Electric in Docket No. 130040-EI.
4.120	Reflects revisions as originally proposed by Tampa Electric in Docket No. 130040-EI.
4.130	Reflects revisions as originally proposed by Tampa Electric in Docket No. 130040-EI.
5.090	Reflects revisions as originally proposed by Tampa Electric in Docket No. 130040-EI.
5.180	Reflects revisions as originally proposed by Tampa Electric in Docket No. 130040-EI, except that $/kW charge for reserve capacity reflects the present charge which was approved in Docket No. 080317-EI.
6.010	Index of Rate Schedules revised to include proposed Economic Development Rider as well as the Commercial/Industrial Service Rider that was proposed by Tampa Electric in Docket No. 130040-EI.
6.030	Revised RS tiered energy rates from original filing based on proposed. All other revisions are as originally proposed by Tampa Electric in Docket No. 130040-EI.
6.050	Revised GS energy rate and Emergency Relay Power Supply rate from original filing based on proposed SSA. All other revisions are as originally proposed by Tampa Electric in Docket No. 130040-EI.
6.080	Revised GSD demand rate and GSD Optional energy rate from original filing based on proposed SSA. All other revisions are as originally proposed by Tampa Electric in Docket No. 130040-EI.
6.081	Revised Delivery Voltage Credit for GSD and GSD Optional from original filing based on proposed SSA. Also, changed name "Customer Facilities Charge" to "Basic Service Charge". All other revisions are as originally proposed by Tampa Electric in Docket No. 130040-EI.
6.082	Revised Delivery Voltage Credit for GSD and GSD Optional from original filing based on proposed SSA. Also, Emergency Relay Power Supply rate was changed back to present rate to reflect proposed SSA. All other revisions are as originally proposed by Tampa Electric in Docket No. 130040-EI.

Exhibit B

6.085	Changed name "Customer Facilities Charge" to "Basic Service Charge". This sheet was originally filed as a total strike-out to reflect proposed merger of IS class with GSD.
6.086	Changed names "Customer Facilities Charge" to "Basic Service Charge"; "Transformer Ownership Discount" to "Delivery Voltage Adjustment"'; and " Metering Level Discount" to "Metering Voltage Adjustment" . This sheet was originally filed as a total strike-out to reflect proposed merger of IS class with GSD.
6.290	Revised TS energy rate from original filing based on proposed SSA. All other revisions are as originally proposed by Tampa Electric in Docket No. 130040-EI.
6.320	Revised GST energy rates from original filing based on proposed SSA. All other revisions are as originally proposed by Tampa Electric in Docket No. 130040-EI.
6.321	Reflects revisions as originally proposed by Tampa Electric in Docket No. 130040-EI.
6.330	Revised GSDT demand rates from original filing based on proposed SSA. All other revisions are as originally proposed by Tampa Electric in Docket No. 130040-EI.
6.331	Reflects revisions as originally proposed by Tampa Electric in Docket No. 130040-EI.
6.332	Revised Delivery Voltage rates for GSDT from original filing based on proposed SSA. Also, Emergency Relay Power Supply rate was changed back to present rate to reflect proposed SSA. All other revisions are as originally proposed by Tampa Electric in Docket No. 130040-EI.
6.340	Changed name "Customer Facilities Charge" to "Basic Service Charge". This sheet was originally filed as a total strike-out to reflect proposed merger of IS class with GSD.
6.345	Under Minimum Charge, changed name "Customer Facilities Charge" to "Basic Service Charge". This sheet was originally filed as a total strike-out to reflect proposed merger of IS class with GSD.
6.350	Changed names of "Transformer Ownership Discount" and "Metering Level Discount" to "Delivery Voltage Credit" and "Metering Level Adjustment", respectively. This sheet was originally filed as a total strike-out to reflect proposed merger of IS class with GSD.
6.565	Revised RSVP energy rate from original filing based on proposed SSA. All other revisions are as originally proposed by Tampa Electric in Docket No. 130040-EI.
6.600	Revised SBF standby demand and energy rates from original filing based on proposed SSA. All other revisions are as originally proposed by Tampa Electric in Docket No. 130040-EI.
6.601	Revised SBF supplemental demand rate from original filing based on proposed SSA. Present supplemental energy rate is retained per Settlement. All other revisions are as originally proposed by Tampa Electric in Docket No. 130040-EI.
6.602	Reflects revisions as originally proposed by Tampa Electric in Docket No. 130040-EI.
6.603	Revised Delivery Voltage rates for SBF from original filing based on proposed SSA. Also, Emergency Relay Power Supply rate was changed back to present rate to reflect proposed SSA. All other revisions are as originally proposed by Tampa Electric in Docket No. 130040-EI.
6.605	Revised SBFT standby demand and energy rates from original filing based on proposed SSA. All other revisions are as originally proposed by Tampa Electric in Docket No. 130040-EI.
6.606	Revised SBFT supplemental demand rate from original filing based on proposed SSA. Present supplemental energy rate is retained per Settlement. All other revisions are as originally proposed by Tampa Electric in Docket No. 130040-EI.
6.607	Reflects revisions as originally proposed by Tampa Electric in Docket No. 130040-EI.
6.608	Revised Delivery Voltage rates for SBF from original filing based on proposed SSA. Also, Emergency Relay Power Supply rate was changed back to present rate to reflect proposed SSA. All other revisions are as originally proposed by Tampa Electric in Docket No.

Exhibit B

	130040-EI.
6.700	Changed name "Customer Facilities Charge" to "Basic Service Charge". This sheet was originally filed as a total strike-out to reflect proposed merger of IS class with GSD.
6.710	Under Minimum Charge, changed name "Customer Facilities Charge" to "Basic Service Charge". This sheet was originally filed as a total strike-out to reflect proposed merger of IS class with GSD.
6.715	Changed names of "Transformer Ownership Discount" and "Metering Level Discount" to "Delivery Voltage Credit" and "Metering Level Adjustment", respectively. This sheet was originally filed as a total strike-out to reflect proposed merger of IS class with GSD.
6.720	New Economic Development Rider added per proposed SSA.
6.725	New Economic Development Rider (continued).
6.740	Reflects revisions as originally proposed by Tampa Electric in Docket No. 130040-EI.
6.745	Reflects revisions as originally proposed by Tampa Electric in Docket No. 130040-EI.
6.750	Reflects revisions as originally proposed by Tampa Electric in Docket No. 130040-EI.
6.808	Backed out increase to lighting energy charges affected by Settlement. Also, corrected a typographical error in the monthly kWh for timed service under rate code 826/846 Area-Lighter (36 should be 35). Energy rates were calculated on correct value of 35 kWh.
6.815	Backed out increase to lighting energy charge and Basic Service charge which were affected by the proposed SSA. All other revisions are as originally proposed by Tampa Electric in Docket No. 130040-EI.
7.010	Table of Contents for Standard Forms revised to include proposed Service Agreement for Economic Development Rider included in Settlement. All other revisions are as originally proposed by Tampa Electric in Docket No. 130040-EI.
7.203	Reflects revisions as originally proposed by Tampa Electric in Docket No. 130040-EI.
7.204	Reflects revisions as originally proposed by Tampa Electric in Docket No. 130040-EI.
7.205	Reflects revisions as originally proposed by Tampa Electric in Docket No. 130040-EI.
7.551	Reflects revisions as originally proposed by Tampa Electric in Docket No. 130040-EI.
7.552	Reflects revisions as originally proposed by Tampa Electric in Docket No. 130040-EI.
7.740	New Service Agreement for Economic Development Rider in proposed SSA.
7.750	Reflects revisions as originally proposed by Tampa Electric in Docket No. 130040-EI.
7.751	Reflects revisions as originally proposed by Tampa Electric in Docket No. 130040-EI.
7.752	Reflects revisions as originally proposed by Tampa Electric in Docket No. 130040-EI.
7.753	Reflects revisions as originally proposed by Tampa Electric in Docket No. 130040-EI.
7.754	Reflects revisions as originally proposed by Tampa Electric in Docket No. 130040-EI.
7.755	Reflects revisions as originally proposed by Tampa Electric in Docket No. 130040-EI.
7.763	Reflects revisions as originally proposed by Tampa Electric in Docket No. 130040-EI.
7.765	Reflects revisions as originally proposed by Tampa Electric in Docket No. 130040-EI.
7.885	Reflects revisions as originally proposed by Tampa Electric in Docket No. 130040-EI.
7.920	Reflects revisions as originally proposed by Tampa Electric in Docket No. 130040-EI.
8.070	Retained information on IS rate schedules. All other revisions are as originally proposed by Tampa Electric in Docket No. 130040-EI.
8.312	Retained information on IS rate schedules. All other revisions are as originally proposed by Tampa Electric in Docket No. 130040-EI.
8.314	Reflects revisions as originally proposed by Tampa Electric in Docket No. 130040-EI.

Exhibit B

In addition, the tariff sheets listed below that were proposed to be modified by Tampa Electric in its initial April 5, 2013 filing in this proceeding are not addressed in the SSA, are no longer in need of modification and thus are excluded from this submission:

Tariff Sheet No.
3.210
3.220
3.230

6.020
6.021
6.087
6.705
6.805
6.806

7.600
7.601
7.625
7.626

8.050
8.306

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TWELFTH REVISED SHEET NO. 3.030
CANCELS ELEVENTH REVISED SHEET NO. 3.030

SERVICE CHARGES

1. An Initial Connection Charge of $75.00 is applicable for the initial establishment of service to a premises.

2. The appropriate Connection Charge shown below shall apply to the subsequent re-establishment of service to a premises for which service has not been disconnected due to non-payment or violation of Company or Commission Rules. For purposes of these charges, normal working hours are Monday through Friday, 7:00 a.m. to 6:00 p.m., excluding holidays.

   a. A Connection Charge of $28.00 shall apply to the re-establishment of service to a premises. The service work will be performed during normal working hours on the next business day following the customer's request for service unless the customer requests a later service date.

   b. A Connection Charge of $75.00 shall apply to the re-establishment of service to a premises performed by the Company to accommodate a special request by the customer for same day service. Such special request must be made prior to 6:00 p.m. of that day.

   c. A Connection Charge of $300.00 shall apply to the re-establishment of service to a premises performed by the Company on a Saturday, between 8:00 a.m. and 12:00 noon, to accommodate a special request by the customer for service during that time.

3. The appropriate Reconnect after Disconnect Charge shown below shall apply to the re-establishment of service after service has been disconnected due to non-payment or violation of Company or Commission Rules:

   a. For service which has been disconnected at the point of metering, the Reconnect after Disconnect Charge is $55.00.

   b. For service which has been disconnected at a point distant from the meter, the Reconnect after Disconnect Charge is $165.00.

4. A Field Visit Charge of $25.00 may be assessed and applied to the customer's first billing for service at a particular premises following the occurrence of any of the events described below:

Continued to Sheet No. 3.032

ISSUED BY: G. L. Gillette, President

DATE EFFECTIVE:

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FIRST REVISED SHEET NO. 3.032
CANCELS ORIGINAL SHEET NO. 3.032

Continued from Sheet No. 3.030

a. A Company representative visits the premises for the purpose of disconnecting service due to non-payment and instead makes other payment arrangements with the customer.
b. The customer has requested service to be initially connected or reconnected and the Company upon arrival finds the premises is not in a state of readiness or acceptable condition to be energized.
c. The customer or his representative has made an appointment with the Company to discuss the design, location, or alteration of his service arrangement at the premise and the Company maintains such an appointment, but finds the customer/representative is not present for such discussion.

5. A Returned Check Charge as allowed by Florida Statute 68.065 shall apply for each check or draft dishonored by the bank upon which it is drawn. Termination of service shall not be made for failure to pay the Returned Check Charge.

6. Charges for services due and rendered which are unpaid as of the past due date are subject to a Late Payment Charge. The Late Payment Charge for non-governmental accounts shall be the greater of $5.00 or 1.5% for late payments over $10.00 and 1.5% for late payments $10.00 or less. Accounts of federal, state, and local governmental agencies and instrumentalities are subject to a Late Payment Charge at a rate no greater than allowed, and in a manner permitted, by applicable law.

7. A Tampering Charge of $55.00 is applicable to a customer for whom the Company deems has undertaken unauthorized use of service and for whom the Company has not elected to pursue full recovery of investigative costs and damages as a result of the unauthorized use. This charge is in addition to any other service charges which may be applicable.

ISSUED BY: G. L. Gillette, President

DATE EFFECTIVE:

TAMPA ELECTRIC

NINTH REVISED SHEET NO. 3.200
CANCELS EIGHTH REVISED SHEET NO. 3.200

STANDBY GENERATOR RIDER

SCHEDULE: GSSG-1

AVAILABLE: At the option of the customer, available to commercial and industrial customers on rate schedule GSD, GSDT, SBF, and SBFT who sign a Tariff Agreement for the Provision of Standby Generator Transfer Service.

CHARACTER OF SERVICE: Upon notification by Tampa Electric Company, electric service to all or a portion of the customer's firm load will be transferred by the customer to a standby generator(s) for service.

MONTHLY CREDITS: Credits will be applied each billing period to the regular bill submitted under the GSD, GSDT, SBF, or SBFT rate schedule, for credits generated in the previous billing period.

Credit:

$4.75/KW/Month payment for Average Transferable Demand of a customer's load to a standby generator(s).

INITIAL TRANSFERABLE DEMAND: To begin participation under this tariff, Initial Transferable Demand will be determined by Tampa Electric in the field at the customer's site by transferring the customer's normal load to the standby generator(s).

AVERAGE TRANSFERABLE DEMAND: For a control month, Transferable Demand is calculated by totaling the KWH produced by the standby generator(s) during all the control(s) in the month divided by the total control hours in the month (less the 30 minute customer response time to transfer load per control). This demand is then averaged with the calculated Transferable Demands from the previous service months (for a maximum of eleven) to determine the Average Transferable Demand. For non-control months, the Average Transferable Demand is the average of the calculated Transferable Demands of the previous twelve months.

NOTIFICATION SCHEDULE: All time periods stated in clock time. (Meters are programmed to automatically adjust for changes from standard to daylight savings time and vice versa.)

Normally the Company will notify customers to transfer load to standby generator(s) during the prime hours. These periods are:

Continued to Sheet No. 3.201

ISSUED BY: G. L. Gillette, President

DATE EFFECTIVE:

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SECOND REVISED SHEET NO. 3.255
CANCELS FIRST REVISED SHEET NO. 3.255

NET METERING SERVICE

SCHEDULE: NM-1

AVAILABLE: Entire Service Area.

APPLICABLE: This schedule is applicable to a customer who:

1. Takes retail electric service from Tampa Electric under an otherwise applicable rate schedule (OAS) at their premises;
2. Uses a renewable electrical generating facility ("Eligible Customer Generator") with a capacity of not more than 2,000 kilowatts that is located on the customer's owned, leased, or rented premises and that is intended primarily to offset part or all of the customer's own electrical requirements;
3. Is interconnected and operates in parallel with Tampa Electric's transmission or distribution systems; and
4. Provides Tampa Electric with a completed signed Standard Interconnection Agreement (SIA) for Tier 1, Tier 2 or Tier 3 Renewable Generator Systems.

A customer who owns, rents or leases a premises that includes an Eligible Customer Generator, that was previously approved by Tampa Electric for interconnection prior to the customer moving in and/or taking electric service with Tampa Electric (Change of Party Customer), will take service on this tariff as long as the requirements of this section are met. To be eligible, the Change of Party Customer must have a completed signed SIA.

At the NM-1 customer's sole discretion, service may be taken under one of Tampa Electric's standby rate schedules SBF or SBFT with or without GSLM-3, if it is not already their OAS. Customers taking service under IS or IST schedules who take NM-1 service may, at their sole discretion, choose to take service under one of Tampa Electric's standby rate schedule SBI, as applicable, if it is not already their OAS.

MONTHLY RATE: All rates charged under this schedule will be in accordance with the Eligible Customer Generator's OAS. A Customer served under this schedule is responsible for all charges from its OAS including monthly minimum charges, basic service charges, meter charges, facilities charges, demand charges and surcharges. Charges for energy (kWh) supplied by Tampa Electric will be based on the net metered usage in accordance with Billing (see below).

ISSUED BY: G. L. Gillette, President

DATE EFFECTIVE:

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FOURTH REVISED SHEET NO. 4.010
CANCELS THIRD REVISED SHEET NO. 4.010

TECHNICAL TERMS AND ABBREVIATIONS

Alternating Current
An electric current that reverses its direction at regularly recurring intervals.

Ampere
The common unit of electric current flow.

Applicant
Any person, partnership, association, corporation or governmental agency controlling or responsible for the development of a new subdivision, business, industry, community, geographic area or dwelling unit and applying for the construction of electric facilities to serve such facility or the conversion, relocation or removal of existing electric facilities which serve such facility.

Authority Having Jurisdiction (AHJ)
A person or agency authorized to inspect and approve electrical installations.

Auxiliary Service
The type of electric service which is furnished or made available by the Company for a portion of a Customer's electrical energy requirements which ordinarily is furnished by the Customer from some other source of electrical supply.

Available Fault Current
The maximum current available from the utility source that may occur in a fault condition.

Avoided Costs
The incremental costs to an electric utility of electric energy or capacity or both which, but for the purchase from the qualifying facility or facilities, such utility would generate itself or purchase from another source.

Basic Service Charge
A charge comprised of the cost of meter and service equipment, a portion of the cost of distribution equipment (poles, wires, transformers) plus the recurring cost of reading the meter, calculating and mailing the bill, processing payment, and maintaining the customer's records.

ISSUED BY: G. L. Gillette, President

DATE EFFECTIVE:

TECO
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SEVENTH REVISED SHEET NO. 4.040
CANCELS SIXTH REVISED SHEET NO. 4.040

Current
The volume of electric energy in amperes flowing through a conductor.

Customer
Any present or prospective user of the Company's electric service, his authorized representative (builder, architect, engineer, electrical contractor, etc.) or others for whose benefit the electric service under this tariff is made (property owner, landlord, tenant, renter, occupant, etc.). When electric service is desired at more than one location, each such location or delivery point shall be considered as a separate customer.

Delivery Point (Point of Attachment, Point of Delivery)
The point where the Company wiring interfaces with the customer wiring, and where the customer assumes the responsibility for further delivery and use of the electricity.

Delta Connection
A three-phase electrical connection where the electrical service is connected in a triangular configuration.

Demand
The magnitude of electric load of an installation. Demand may be expressed in kilowatts, kilovolt-amperes, or other suitable units.

Demand Charge
The specified charge to be billed on the basis of the demand under an applicable rate schedule.

Difficult Trenching Conditions
Trenching through soil which contains considerable rock, is unstable, has a high water table, and/or has obstructions that unduly impede trenching at normal speeds with machines or requires extensive hand digging or shoring.

Distribution System
Electric service facilities consisting of primary and secondary conductors, service laterals, transformers and necessary accessories and appurtenances for the furnishing of electric power at utilization voltage (13 kV and below on the Company's system).

Drawing
Drawings illustrating technical specification and requirements for electric service are published separately in the Tampa Electric Standard Electrical Service Requirements Manual which is available upon request at any Tampa Electric Company office.

ISSUED BY: G. L. Gillette, President

DATE EFFECTIVE:

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THIRD REVISED SHEET NO. 4.070
CANCELS SECOND REVISED SHEET NO. 4.070

Interconnection Costs
All costs associated with the change-out, upgrading or addition of protective devices, transformers, lines, services, meters, switches, and associated equipment and devices beyond those which would be required to provide normal service to the qualifying facility if no cogeneration were involved.

Kilovar (KVAR)
Reactive power is that portion of the apparent power which is not available to do work. Reactive power is required to furnish charging current to magnetic or electrostatic equipment connected to a system.

Kilovolt-Ampere (KVA)
It is the product of the volts times the amperes, divided by 1,000, where the amperes represent the vectorial sum of the ampere current that is in step with the alternating voltage (representing the current to do useful work) and the reactive ampere current flowing In the circuit.

Kilowatt (KW) (1000 watts)
A watt is the electrical unit of power or rate of doing work. It is equal to one ampere flowing under the pressure of one volt at unity power factor.

Kilowatt-Hour (KWH)
Kilowatts times time in hours.

Light-Emitting Diode (LED)
A semiconductor light source.

Line Extension
That extension of the circuit to be added to the existing circuit.

Load
(1) The customer's equipment requiring electrical power.
(2) The quantity of electric power required by the customer's equipment, usually expressed in kilowatts or horsepower.

Load Balance
An equally spread load over a multiphase system.

Load Center
The customer's circuit panel or distribution point.

Load Factor
The number of kilowatt-hours used for a given period of time divided by the product of the maximum kilowatt demand established during the period and the number of hours in the period.

ISSUED BY: G. L. Gillette, President

DATE EFFECTIVE:

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THIRD REVISED SHEET NO. 4.080
CANCELS SECOND REVISED SHEET NO. 4.080

Low-Density Subdivision
A subdivision having a density of at least 1.0 dwelling units but less than 6 dwelling units per acre.

Lumen
A unit of light measurement. The intensity of light delivered by one standard candle at a distance of one foot is approximately one (1) lumen.

Luminaire
A lighting fixture for street and area lighting.

Main Distribution System
That part of the Company's Distribution System which does not include overhead service drops, underground service laterals or lighting systems.

Main Switch (Disconnect)
A customer-owned device used to disconnect the customer's total load from the Company's system.

Manufactured Home (includes Mobile Home and Trailer)
A factory assembled structure equipped with the necessary service connections and made so as to be readily moveable as a unit without a permanent foundation.

Metal Halide
A lamp using argon-xenon and mercury as a medium for street and area lighting.

Metering Room
A room in a customer's facility existing solely for the metering equipment.

Meter Socket Enclosure
A meter socket enclosure is a device that provides support and means of electrical connection to a watt-hour meter. It has a wiring chamber with provisions for conduit entrances and exits, and a means of sealing the meter in place.

Multiple Occupancy Buildings
A structure erected and formed of component structural parts and designed to contain five (5) or more individual dwelling units.

National Electrical Code (NEC)
The minimum standard for customer wiring as enacted by the National Fire Protection Association and enforced by local government.

Network
An arrangement of transformers and wiring effecting a highly reliable source of electrical energy in any given area.

ISSUED BY: G. L. Gillette, President

DATE EFFECTIVE:

Exhibit B

TECO
TAMPA ELECTRIC

FIFTH REVISED SHEET NO. 4.090
CANCELS FOURTH REVISED SHEET NO. 4.090

Overhead Service
Wiring and associated facilities normally installed by the Company on poles to serve the customer.

Ownership Line
The point where the Company's facilities connect with the customer's facilities.

Pedestal
A meter socket enclosure mounted on a post and fed from an underground source.

Power Factor
Ratio of kilowatts to kilovolt-amperes.

Premises
The property location of customer or Company equipment.

Primary Distribution Service
The delivery of electricity transformed from the transmission system to a distribution service voltage, typically 13kV, whereby the customer may utilize such voltage and is responsible for providing the transformation facilities to reduce the voltage for any secondary distribution service voltage requirement.

Primary Voltage
The voltage level in a local geographic area which is available after the Company has provided transformation from the transmission system.

Qualifying Facility
A cogenerator or small power producer which obtains qualifying status under Section 201 of PURPA and Subpart B of FERC regulations.

Raceway
A mechanical structure for supporting wiring, conduits or bus.

Rate Schedule
The approved standard used for calculation of bills.

Relay Service
Premium service supplied to a customer from more than one distinct source capable of automatic or customer controlled manual switching upon loss of the preferred source. A distinct source is a distribution source originating from a unique distribution substation transformer.

ISSUED BY: G. L. Gillette, President

DATE EFFECTIVE:

TECO
TAMPA ELECTRIC

FOURTH REVISED SHEET NO. 4.100
CANCELS THIRD REVISED SHEET NO. 4.100

Renewable Energy
Electrical energy produced from renewable sources defined in applicable Florida Statutes.

Residential Service
Service to customers in private residences and individually metered apartments and condominiums when all energy is used for domestic purposes.

Right-of-Way
The established path for the installation of the Company's wiring on public property.

Rules and Regulations
The approved standards and methods for service to the Company's customers.

Rural
Outside the geographical limits of any incorporated cities, except areas which exhibit urban characteristics.

Secondary Distribution Service
The delivery of electricity transformed to the lowest utilized service voltage, typically ranging from 120 volts to 480 volts.

Service
(1) The supply of the Company's product, "Electrical Energy", measured in kilowatt-hours and kilowatt demand.
(2) The conductors and equipment for delivering energy from the electricity supply system to the wiring system of the premises served.

Service Area
The established geographical boundaries of the Company.

Service Drop
The overhead service conductor(s) from the last pole or other aerial support to and including the connections to the service entrance conductors at the building.

Service Entrance
That portion of the wiring system between the point of attachment to the Company's distribution system and the load side terminals of the main switch or switches. This will include the grounding equipment.

Service Equipment
The necessary equipment, usually consisting of circuit-breaker or switch, fuses and their accessories, located near the point of entrance of supply conductors' to a building and intended to constitute the main control and means of disconnection for the supply to that building.

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DATE EFFECTIVE:

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Townhouse
A single family dwelling unit in a group of such units contained in a building where each unit is separated only by fire walls. Each townhouse unit is normally constructed upon a separate lot and serviced with separate utilities.

Transformer
The device which changes voltage levels.

Transmission System
The network of high voltage lines and associated equipment, typically ranging from 69 kV to 230 kV, which are used to move electrical power from generating resources to load centers where it is transformed to a lower primary distribution voltage for distribution to customers.

Underground Commercial Distribution (UCD)
The wiring, transformers, and other related equipment required to distribute electrical energy to a commercial customer or customers.

Underground Residential Distribution (URD)
The wiring, transformers, and other related equipment required to distribute electrical energy to a residential customer or multiple residential customers.

Underground Service
The wiring system and associated equipment which is placed on or in the earth, as opposed to pole line construction.

Urban
Inside the geographical limits of an incorporated city, or having the characteristics of such an area in terms of use and density.

Vault
An isolated ventilated enclosure for electrical equipment with fire-resistant walls, ceiling and floor which personnel may enter and in which transformers and switching equipment are installed, operated, and maintained.

Voltage
The electrical pressure of a circuit expressed in volts. Generally, the nominal rating based on the maximum normal effective difference of potential between the conductors of a circuit.

Voltage Dip
A momentary reduction of voltage level.

Watt
The basic unit of electrical power (see Kilowatt).

Weatherhead
A device used at the service entrance to prevent water from entering the service mast or riser.

ISSUED BY: G. L. Gillette, President **DATE EFFECTIVE:**

TECO
TAMPA ELECTRIC

ORIGINAL SHEET NO. 4.130

Wye Connection

A three-phase electrical connection where the equipment (i.e., transformer, load, etc.) is connected in a "Y" configuration. Also called a "star" connection.

ISSUED BY: G. L. Gillette, President

DATE EFFECTIVE:

Exhibit B

TECO
TAMPA ELECTRIC

SIXTH REVISED SHEET NO. 5.090
CANCELS FIFTH REVISED SHEET NO. 5.090

Continued from Sheet No. 5.080

2.2.5 LIMITATION ON CONSEQUENTIAL DAMAGES

The Customer shall not be entitled to recover from the Company for loss of use of any property or equipment, loss of profits or income, loss of production, rental expenses for replacement of property or equipment, diminution in value of property, expenses to restore operations, loss of goods or products, or any other consequential, indirect, unforeseen, incidental or special damages.

2.3 COMPANY EQUIPMENT ON PRIVATE PROPERTY

An easement will be required where necessary for the Company to locate its facilities on property not designated as a public right-of-way to serve the customer on whose property the facilities are to be located. Service drops, service laterals and area light services are the exception to the preceding rule. If a service drop is expected to serve future customers, an easement should be obtained. Easements will also be required where it is necessary for the Company's facilities to cross over property not designated as public right-of-way to serve customers other than the property owner. Normal distribution easements will be 15 feet wide, but easements will vary in dimensions depending upon the type of facility necessary. All matters pertaining to easements will be handled directly with the appropriate representative in the Company office serving the area in question.

In the event that the Company's facilities are located on a customer's property to serve the customer, and if it becomes desirable to relocate these facilities due to expansion of the customer's building or other facilities, or for other reasons initiated by the customer, the Company will, where feasible, relocate its facilities. The Company may require that all costs associated with the requested relocation or removal be charged to the customer making the request.

2.4 ELECTRIC SYSTEM RELOCATIONS

In subdivided property in general, the Company endeavors to locate its facilities such that they are in the immediate vicinity of a lot line. This may not be possible due to subdivision replatting or inability of the Company to so locate its facilities. In rural areas facilities are located so as to provide the most efficient electrical distribution system.

If a customer desires that a guy wire, pole or other facility be relocated, the Engineering Department at the nearest Company office should be contacted. Consideration will be given to each case; and if practicable, the Company will relocate such facility to the vicinity of the nearest lot line or to the desired location. The Company may require that all costs associated with the requested relocation or removal be charged to the customer making the request.

Continued to Sheet No. 5.100

ISSUED BY: G. L. Gillette, President **DATE EFFECTIVE:**

TECO
TAMPA ELECTRIC

SEVENTH REVISED SHEET NO. 5.180
CANCELS SIXTH REVISED SHEET NO. 5.180

Continued from Sheet No. 5.175

Where the company's facilities are reasonably adequate and of sufficient capacity to carry the actual loads normally imposed, the company may require that the equipment on the Customer's premises shall be such that the starting and operating characteristics will not cause an instantaneous voltage drop of more than 4% of the standard voltage, measured at the point of delivery, or cause objectionable flicker to other Customer's service.

2.17 EMERGENCY RELAY POWER SUPPLY

The Company will receive applications for emergency relay power supply service from existing and/or new customers and reserves the right to approve or disapprove each application based upon need, location, feasibility, availability and size of load.

After receiving approval, the Company will require that all costs of any duplication of additional facilities required by the customer in excess of the facilities normally furnished by the Company for a single source, single transformation, electric service installation, be charged to the customer making the request. This shall include the cost of existing facilities being reserved at a charge of $31.78 per kW.

Customers requesting relay service through a single point of delivery to a multi-serviced facility, must ensure that all new occupants of the multi-serviced facility beyond the single point of delivery are aware of the obligation to pay charges associated with relay service. All existing occupants (i.e. occupants with leases predating the request for relay service to a multi-serviced facility) may choose not to pay the relay service charge at the time service is provided but must pay the charge upon renewal of the existing lease. Any unrecovered revenues related to the relay service charge will be billed to the customer requesting relay service for the multi-serviced facility.

Exceptions may be made by the Company when public safety is involved.

III. CUSTOMER SERVICES AND WIRING

3.1 GENERAL REQUIREMENTS FOR CUSTOMER WIRING

As previously stated, compliance of customer owned facilities with the requirements of the National Electrical Code will provide the customer with a safe installation, but not necessarily an efficient or convenient installation.

Continued to Sheet No. 5.181

ISSUED BY: G. L. Gillette, President

DATE EFFECTIVE:

Exhibit B

TECO TAMPA ELECTRIC

TWENTY-THIRD REVISED SHEET NO. 6.010
CANCELS TWENTY-SECOND REVISED SHEET NO. 6.010

INDEX OF RATE SCHEDULES

ISSUED BY: G. L. Gillette, President

DATE EFFECTIVE:

TECO
TAMPA ELECTRIC

EIGHTEENTH REVISED SHEET NO. 6.030
CANCELS SEVENTEENTH REVISED SHEET NO. 6.030

RESIDENTIAL SERVICE

SCHEDULE: RS

RATE CODE: 110, 111, 120, 121, 130, 131, 170, 171, 180, 181.

AVAILABLE: Entire service area.

APPLICABLE: To residential consumers in individually metered private residences, apartment units, and duplex units. All energy must be for domestic purposes and should not be shared with or sold to others. In addition, energy used in commonly-owned facilities in condominium and cooperative apartment buildings will qualify for this rate schedule, subject to the following criteria:

1. 100% of the energy is used exclusively for the co-owners' benefit.
2. None of the energy is used in any endeavor which sells or rents a commodity or provides service for a fee.
3. Each point of delivery will be separately metered and billed.
4. A responsible legal entity is established as the customer to whom the Company can render its bills for said service.

Resale not permitted.

LIMITATION OF SERVICE: This schedule includes service to single phase motors rated up to 7.5 HP. Three phase service may be provided where available for motors rated 7.5 HP and over.

MONTHLY RATE:

Basic Service Charge:
$15.00

Energy and Demand Charge:

First 1,000 kWh	4.598¢ per kWh
All additional kWh	5.598¢ per kWh

MINIMUM CHARGE: The Basic Service Charge.

FUEL CHARGE: See Sheet Nos. 6.020 and 6.021.

Continued to Sheet No. 6.031

ISSUED BY: G. L. Gillette, President

DATE EFFECTIVE:

TECO
TAMPA ELECTRIC

TWENTIETH REVISED SHEET NO. 6.050
CANCELS NINETEENTH REVISED SHEET NO. 6.050

GENERAL SERVICE - NON DEMAND

SCHEDULE: GS

RATE CODE: 200, 201, 920.

AVAILABLE: Entire service area.

APPLICABLE: For lighting and power in establishments not classified as residential whose energy consumption has not exceeded 9,000 kWh in any one of the prior twelve (12) consecutive billing periods ending with the current billing period. For any billing period that exceeds 35 days, the energy consumption shall be prorated to that of a 30-day amount for purposes of administering this requirement. Resale not permitted.

CHARACTER OF SERVICE: Single or 3 phase, 60 cycles and approximately 120 volts or higher, at Company's option.

LIMITATION OF SERVICE: All service under this rate shall be furnished through one meter. Standby service permitted on Schedule GST only.

MONTHLY RATE:

Basic Service Charge:

Metered accounts	$18.00
Un-metered accounts	$15.00

Energy and Demand Charge:
4.899¢ per kWh

MINIMUM CHARGE: The Basic Service Charge.

EMERGENCY RELAY POWER SUPPLY CHARGE: The monthly charge for emergency relay power supply service shall be 0.151¢ per kWh of billing energy. This charge is in addition to the compensation the customer must make to the Company as a contribution-in-aid of construction.

Continued to Sheet No. 6.051

ISSUED BY: G. L. Gillette, President

DATE EFFECTIVE:

Exhibit B

TECO
TAMPA ELECTRIC

NINETEENTH REVISED SHEET NO. 6.080
CANCELS EIGHTEENTH REVISED SHEET NO. 6.080

GENERAL SERVICE - DEMAND

SCHEDULE: GSD

RATE CODE: 360, 364, 365.

AVAILABLE: Entire service area.

APPLICABLE: To any customer whose energy consumption has exceeded 9,000 kWh in any one of the prior twelve (12) consecutive billing periods ending with the current billing period. Also available to customers with energy consumption at any level below 9,000 kWh per billing period who agree to remain on this rate for at least twelve (12) months. For any billing period that exceeds 35 days, the energy consumption shall be prorated to that of a 30-day amount for purposes of administering this requirement. Resale not permitted.

CHARACTER OF SERVICE: A-C; 60 cycles; 3 phase; at any standard Company voltage.

LIMITATION OF SERVICE: Standby service is permitted only for customers who generate less than 20% of their on-site load requirements or whose generating equipment is used for emergency purposes.

MONTHLY RATE:

STANDARD		OPTIONAL	
Basic Service Charge:		Basic Service Charge:	
Secondary Metering Voltage	$ 30.00	Secondary Metering Voltage	$ 30.00
Primary Metering Voltage	$130.00	Primary Metering Voltage	$130.00
Subtrans. Metering Voltage	$990.00	Subtrans. Metering Voltage	$990.00
Demand Charge:		Demand Charge:	
$9.16 per kW of billing demand		$0.00 per kW of billing demand	
Energy Charge:		Energy Charge:	
1.583¢ per kWh		5.879¢ per kWh	

The customer may select either standard or optional. Once an option is selected, the customer must remain on that option for twelve (12) consecutive months.

Continued to Sheet No. 6.081

ISSUED BY: G. L. Gillette, President

DATE EFFECTIVE:

TAMPA ELECTRIC

SEVENTEENTH REVISED SHEET NO. 6.081
CANCELS SIXTEENTH REVISED SHEET NO. 6.081

Continued from Sheet No. 6.080

BILLING DEMAND: The highest measured 30-minute interval kW demand during the billing period.

MINIMUM CHARGE: The Basic Service Charge and any Minimum Charge associated with optional riders.

TEMPORARY DISCONTINUANCE OF SERVICE: Where the use of energy is seasonal or intermittent, no adjustments will be made for a temporary discontinuance of service. Any customer prior to resuming service within 12 months after such service was discontinued will be required to pay all charges which would have been billed if service had not been discontinued.

POWER FACTOR: Power factor will be calculated for customers with measured demands of 1,000 kW or more in any one billing period out of twelve (12) consecutive billing periods ending with the current billing period. When the average power factor during the month is less than 85%, the monthly bill will be increased $0.002 for each kVARh by which the reactive energy numerically exceeds 0.619744 times the billing energy. When the average power factor during the month is greater than 90%, the monthly bill will be decreased $0.001 for each kVARh by which the reactive energy is numerically less than 0.484322 times the billing energy.

METERING VOLTAGE ADJUSTMENT: When the customer takes energy metered at primary voltage, a discount of 1% will apply to the Demand Charge, Energy Charge, Delivery Voltage Credit, Power Factor billing, Emergency Relay Power Supply Charge, and any credits from optional riders.

When the customer takes energy metered at subtransmission or higher voltage, a discount of 2% will apply to the Demand Charge, Energy Charge, Delivery Voltage Credit, Power Factor billing, Emergency Relay Power Supply Charge, and any credits from optional riders.

DELIVERY VOLTAGE CREDIT: When a customer under the standard rate takes service at primary voltage, a discount of 74¢ per kW of billing demand will apply. A discount of $2.30 per kW of billing demand will apply when a customer under the standard rate takes service at subtransmission or higher voltage.

Continued to Sheet No. 6.082

ISSUED BY: G. L. Gillette, President

DATE EFFECTIVE:

Exhibit B

TECO
TAMPA ELECTRIC

FOURTH REVISED SHEET NO. 6.082
CANCELS THIRD REVISED SHEET NO. 6.082

Continued from Sheet No. 6.081

When a customer under the optional rate takes service at primary voltage, a discount of 0.198¢ per kWh will apply. A discount of 0.601¢ per kWh will apply when a customer under the optional rate takes service at subtransmission or higher voltage.

EMERGENCY RELAY POWER SUPPLY CHARGE: The monthly charge for emergency relay power supply service shall be 60¢ per kW of billing demand for customers taking service under the standard rate and 0.151¢/kWh for customer taking service under the optional rate. This charge is in addition to the compensation the customer must make to the Company as a contribution-in-aid of construction.

FUEL CHARGE: See Sheet Nos. 6.020 and 6.021.

ENERGY CONSERVATION CHARGE: See Sheet Nos. 6.020 and 6.021.

CAPACITY CHARGE: See Sheet Nos. 6.020 and 6.021.

ENVIRONMENTAL COST RECOVERY CHARGE: See Sheet Nos. 6.020 and 6.021.

FLORIDA GROSS RECEIPTS TAX: See Sheet No. 6.021.

FRANCHISE FEE CHARGE: See Sheet No. 6.021.

PAYMENT OF BILLS: See Sheet No. 6.022.

ISSUED BY: G. L. Gillette, President

DATE EFFECTIVE:

TECO
TAMPA ELECTRIC

NINETEENTH REVISED SHEET NO. 6.085
CANCELS EIGHTEENTH REVISED SHEET NO. 6.085

INTERRUPTIBLE SERVICE
(CLOSED TO NEW BUSINESS AS OF MAY 7, 2009)

SCHEDULE: IS

RATE CODE: 340

AVAILABLE: Entire Service Area.

APPLICABLE: To be eligible for service under Rate Schedule IS, a customer must have been taking interruptible service under rate schedules IS-1, IST-1, IS-3, IST-3, SBI-1, or SBI-3 on May 6, 2009 and have signed the Agreement for the Purchase of Industrial Load Management Service under Rate Schedule GSLM-2. When electric service is desired at more than one location, each such location or point of delivery shall be considered as a separate customer. Resale not permitted.

CHARACTER OF SERVICE: The electric energy supplied under this schedule is three phase primary voltage or higher.

LIMITATION OF SERVICE: Standby service is permitted only for customers who generate less than 20% of their on-site load requirements or whose generating equipment is used for emergency purposes.

MONTHLY RATE:

Basic Service Charge:
Primary Metering Voltage $622.00
Subtransmission Metering Voltage $2,372.00

Demand Charge:
$1.45 per KW of billing demand

Energy Charge:
2.504¢ per KWH

Continued to Sheet No. 6.086

SSUED BY: G. L. Gillette, President

DATE EFFECTIVE:

TECO
TAMPA ELECTRIC

SEVENTEENTH REVISED SHEET NO. 6.086
CANCELS SIXTEENTH REVISED SHEET NO. 6.086

Continued from Sheet No. 6.085

BILLING DEMAND: The highest measured 30-minute interval KW demand during the month.

MINIMUM CHARGE: The Basic Service Charge and any Minimum Charge associated with optional riders.

POWER FACTOR: When the average power factor during the month is less than 85%, the monthly bill will be increased $0.002 for each kVARh by which the reactive energy numerically exceeds 0.619744 times the billing energy. When the average power factor during the month is greater than 90%, the monthly bill will be decreased $0.001 for each kVARh by which the reactive energy is numerically less than 0.484322 times the billing energy.

METERING VOLTAGE ADJUSTMENT: When the customer takes energy metered at subtransmission or higher voltage, a discount of 1% of the energy and demand charge will apply to the Demand Charge, Energy Charge, Delivery Voltage Credit, Power Factor billing, Emergency Relay Power Supply Charge, and any credit associated with optional riders.

DELIVERY VOLTAGE CREDIT: When the customer furnishes and installs all subtransmission or higher voltage to utilization voltage substation transformation, a discount of 40¢ per KW of billing demand will apply.

EMERGENCY RELAY POWER SUPPLY CHARGE: The monthly charge for emergency relay power supply service shall be 57¢ per KW of billing demand. This charge is in addition to the compensation the customer must make to the Company as a contribution-in-aid of construction.

VOLTAGE ADJUSTMENT FOR CONTRACT CREDIT VALUE
The Contract Credit Value (CCV) under Rate Rider GLSM-2 will be reduced by 1% to reflect service at primary voltage, the lowest voltage service provided under this schedule. Additionally, a Metering Voltage Adjustment may apply under this schedule.

Continued to Sheet No. 6.087

ISSUED BY: G. L. Gillette, President

DATE EFFECTIVE:

TECO
TAMPA ELECTRIC

TWENTY-FOURTH REVISED SHEET NO. 6.290
CANCELS TWENTY-THIRD REVISED SHEET NO. 6.290

TEMPORARY SERVICE

SCHEDULE: TS

RATE CODE: 050.

AVAILABLE: Entire service area.

APPLICABLE: Single phase temporary service.

LIMITATION OF SERVICE: Service is limited to a maximum of 70 amperes at 240 volts. Larger services and three phase service entrances must be served under the appropriate rate schedule, plus the cost of installing and removing the temporary facilities is required.

MONTHLY RATE:

Basic Service Charge:
$18.00
Energy and Demand Charge:
4.900¢ per kWh.

MINIMUM CHARGE: The Basic Service Charge.

FUEL CHARGE: See Sheet Nos. 6.020 and 6.021.

ENERGY CONSERVATION CHARGE: See Sheet Nos. 6.020 and 6.021.

CAPACITY CHARGE: See Sheet Nos. 6.020 and 6.021.

ENVIRONMENTAL COST RECOVERY CHARGE: See Sheet Nos. 6.020 and 6.021.

FLORIDA GROSS RECEIPTS TAX: Sheet No. 6.021.

FRANCHISE FEE CHARGE: See Sheet No. 6.021.

MISCELLANEOUS: A Temporary Service Charge of $260.00shall be paid upon application for the recovery of costs associated with providing, installing, and removing the company's temporary service facilities. Where the Company is required to provide additional facilities other than a service drop or connection point to the Company's existing distribution system, the customer shall also pay, in advance, for the estimated cost of providing, installing and removing such additional facilities, excluding the cost of any portion of these facilities which will remain as a part of the permanent service.

PAYMENT OF BILLS: See Sheet No. 6.022.

ISSUED BY: G. L. Gillette, President

DATE EFFECTIVE:

TECO
TAMPA ELECTRIC

NINETEENTH REVISED SHEET NO. 6.320
CANCELS EIGHTEENTH REVISED SHEET NO. 6.320

TIME-OF-DAY
GENERAL SERVICE - NON DEMAND
(OPTIONAL)

SCHEDULE: GST

RATE CODE: 202.

AVAILABLE: Entire service area.

APPLICABLE: For lighting and power in establishments not classified as residential whose energy consumption has not exceeded 9,000 kWh in any one of the prior twelve (12) consecutive billing periods ending with the current billing period. All of the electric load requirements on the customer's premises must be metered at one (1) point of delivery. For any billing period that exceeds 35 days, the energy consumption shall be prorated to that of a 30-day amount for purposes of administering this requirement. Resale not permitted.

CHARACTER OF SERVICE: Single or 3 phase, 60 cycles and approximately 120 volts or higher, at Company's option.

LIMITATION OF SERVICE: All service under this rate shall be furnished through one meter. Standby service permitted.

MONTHLY RATE:

Basic Service Charge:
$20.00

Energy and Demand Charge:
13.364¢ per kWh during peak hours
0.930¢ per kWh during off-peak hours

Continued to Sheet No. 6.321

ISSUED BY: G. L. Gillette, President

DATE EFFECTIVE:

TECO
TAMPA ELECTRIC

SEVENTEENTH REVISED SHEET NO. 6.321
CANCELS SIXTEENTH REVISED SHEET NO. 6.321

Continued from Sheet No. 6.320

DEFINITIONS OF THE USE PERIODS: All time periods stated in clock time. (Meters are programmed to automatically adjust for changes from standard to daylight saving time and vice-versa.)

	April 1 - October 31	November 1 - March 31
Peak Hours: (Monday-Friday)	12:00 Noon - 9:00 PM	6:00 AM - 10:00 AM and 6:00 PM - 10:00 PM

Off-Peak Hours: All other weekday hours, and all hours on Saturdays, Sundays, New Year's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day and Christmas Day shall be off-peak.

MINIMUM CHARGE: The Basic Service Charge.

BASIC SERVICE CHARGE CREDIT: Any customer who makes a one time contribution in aid of construction of $94.00 (lump-sum meter payment), shall receive a credit of $2.00 per month. This contribution in aid of construction will be subject to a partial refund if the customer terminates service on this optional time-of-day rate.

TERMS OF SERVICE: A customer electing this optional rate shall have the right to transfer to the standard applicable rate at any time without additional charge for such transaction, except that any customer who requests this optional rate for the second time on the same premises will be required to sign a contract to remain on this rate for at least one (1) year.

EMERGENCY RELAY POWER SUPPLY CHARGE: The monthly charge for emergency relay power supply service shall be 0.151¢ per kWh of billing energy. This charge is in addition to the compensation the customer must make to the Company as a contribution-in-aid of construction.

FUEL CHARGE: See Sheet Nos. 6.020 and 6.021.

ENERGY CONSERVATION CHARGE: See Sheet Nos. 6.020 and 6.021.

Continued to Sheet No. 6.322

ISSUED BY: G. L. Gillette, President

DATE EFFECTIVE:

TECO
TAMPA ELECTRIC

TWENTIETH REVISED SHEET NO. 6.330
CANCELS NINETEENTH REVISED SHEET NO. 6.330

TIME-OF-DAY
GENERAL SERVICE - DEMAND
(OPTIONAL)

SCHEDULE: GSDT

RATE CODE: 362

AVAILABLE: Entire service area.

APPLICABLE: To any customer whose energy consumption has exceeded 9,000 kWh in any one of the prior twelve (12) consecutive billing periods ending with the current billing period. Also available to customers with energy consumption at any level below 9,000 kWh per billing period who agree to remain on this rate for at least twelve (12) months. For any billing period that exceeds 35 days, the consumption shall be prorated to that of a 30-day amount for purposes of administering this requirement. Resale not permitted.

CHARACTER OF SERVICE: A-C; 60 cycles; 3 phase; at any standard Company voltage.

LIMITATION OF SERVICE: Standby service is permitted only for customers who generate less than 20% of their on-site load requirements or whose generating equipment is used for emergency purposes.

MONTHLY RATE:

Basic Service Charge:

Secondary Metering Voltage	$ 30.00
Primary Metering Voltage	$130.00
Subtransmission Metering Voltage	$990.00

Demand Charge:
$3.09 per kW of billing demand, plus
$6.07 per kW of peak billing demand

Energy Charge:
2.898¢ per kWh during peak hours
1.046¢ per kWh during off-peak hours

Continued to Sheet No. 6.331

ISSUED BY: G. L. Gillette, President

DATE EFFECTIVE:

TAMPA ELECTRIC

NINTH REVISED SHEET NO. 6.331
CANCELS EIGHTH REVISED SHEET NO. 6.331

Continued from Sheet No. 6.330

DEFINITIONS OF THE USE PERIODS: All time periods stated in clock time. (Meters are programmed to automatically adjust for changes from standard to daylight saving time and vice-versa.)

Peak Hours: (Monday-Friday)	April 1 - October 31	November 1 - March 31
	12:00 Noon - 9:00 PM	6:00 AM - 10:00 AM and 6:00 PM - 10:00 PM

Off-Peak Hours: All other weekday hours, and all hours on Saturdays, Sundays, New Year's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day and Christmas Day shall be off-peak.

BILLING DEMAND: The highest measured 30-minute interval kW demand during the billing period.

PEAK BILLING DEMAND: The highest measured 30-minute interval kW demand during peak hours in the billing period.

MINIMUM CHARGE: The Basic Service Charge and any Minimum Charge associated with optional riders.

TERMS OF SERVICE: A customer electing this optional rate shall have the right to transfer to the standard applicable rate at any time without additional charge for such transaction, except that any customer who requests this optional rate for the second time on the same premises will be required to sign a contract to remain on this rate for at least one (1) year.

TEMPORARY DISCONTINUANCE OF SERVICE: Where the use of energy is seasonal or intermittent, no adjustments will be made for a temporary discontinuance of service. Any customer prior to resuming service within 12 months after such service was discontinued will be required to pay all charges which would have been billed if service had not been discontinued.

Continued to Sheet No. 6.332

ISSUED BY: G. L. Gillette, President

DATE EFFECTIVE:

TECO
TAMPA ELECTRIC

SIXTEENTH REVISED SHEET NO. 6.332
CANCELS FIFTEENTH REVISED SHEET NO. 6.332

Continued from Sheet No. 6.331

POWER FACTOR: Power factor will be calculated for customers with measured demands of 1,000 kW in any billing period out of twelve (12) consecutive billing periods ending with the current billing period. When the average power factor during the month is less than 85%, the monthly bill will be increased $0.002 for each kVARh by which the reactive energy numerically exceeds 0.619744 times the billing energy. When the average power factor during the month is greater than 90%, the monthly bill will be decreased $0.001 for each kVARh by which the reactive energy is numerically less than 0.484322 times the billing energy.

METERING VOLTAGE ADJUSTMENT: When the customer takes energy metered at primary voltage, a discount of 1% will apply to the Demand Charge, Energy Charge, Delivery Voltage Credit, Power Factor billing, Emergency Relay Power Supply Charge, and any credits from optional riders.

When the customer takes energy metered at subtransmission or higher voltage, a discount of 2% will apply to the Demand Charge, Energy Charge, Delivery Voltage Credit, Power Factor billing, Emergency Relay Power Supply Charge, and any credits from optional riders.

DELIVERY VOLTAGE CREDIT: When the customer takes service at primary voltage a discount of 74¢ per kW of billing demand will apply. When the customer takes service at subtransmission or higher voltage, a discount of $2.30 per kW of billing demand will apply.

EMERGENCY RELAY POWER SUPPLY CHARGE: The monthly charge for emergency relay power supply service shall be 60¢ per kW of billing demand. This charge is in addition to the compensation the customer must make to the Company as a contribution-in-aid of construction.

FUEL CHARGE: See Sheet Nos. 6.020 and 6.021.

ENERGY CONSERVATION CHARGE: See Sheet Nos. 6.020 and 6.021.

CAPACITY CHARGE: See Sheet Nos. 6.020 and 6.021.

ENVIRONMENTAL COST RECOVERY CHARGE: See Sheet Nos. 6.020 and 6.021.

FLORIDA GROSS RECEIPTS TAX: See Sheet No. 6.021.

FRANCHISE FEE CHARGE: See Sheet No. 6.021.

PAYMENT OF BILLS: See Sheet No. 6.022.

ISSUED BY: G. L. Gillette, President

DATE EFFECTIVE:

Exhibit B

TECO
TAMPA ELECTRIC

NINETEENTH REVISED SHEET NO. 6.340
CANCELS EIGHTEENTH REVISED SHEET NO. 6.340

TIME OF DAY
INTERRUPTIBLE SERVICE
(CLOSED TO NEW BUSINESS AS OF MAY 7, 2009)

SCHEDULE: IST

RATE CODE: 342.

AVAILABLE: Entire Service Area.

APPLICABLE: To be eligible for service under Rate Schedule IST, a customer must have been taking interruptible service under rate schedules IS-1, IST-1, IS-3, IST-3, SBI-1, or SBI-3 on May 6, 2009 and have signed the Agreement for the Purchase of Industrial Load Management Service under Rate Schedule GSLM-2. When electric service is desired at more than one location, each such location or point of delivery shall be considered as a separate customer. Resale not permitted.

CHARACTER OF SERVICE: The electric energy supplied under this schedule is three phase primary voltage or higher.

LIMITATION OF SERVICE: Standby service is permitted only for customers who generate less than 20% of their on-site load requirements or whose generating equipment is used for emergency purposes.

Basic Service Charge:
Primary Metering Voltage $622.00
Subtransmission Metering Voltage $2,372.00

Demand Charge:
$1.45 per KW of billing demand

Energy Charge:
2.504¢ per KWH

Continued to Sheet No. 6.345

ISSUED BY: G. L. Gillette, President

DATE EFFECTIVE:

TECO
TAMPA ELECTRIC

FIRST REVISED SHEET NO. 6.345
CANCELS ORIGINAL SHEET NO. 6.345

Continued from Sheet No. 6.340

DEFINITIONS OF THE USE PERIODS: All time periods stated in clock time. (Meters are programmed to automatically adjust for changes from standard to daylight saving time and vice-versa.)

Peak Hours:	April 1 - October 31	November 1 - March 31
(Monday-Friday)	12:00 Noon - 9:00 PM	6:00 AM - 10:00 AM and 6:00 PM - 10:00 PM

Off-Peak Hours: All other weekday hours, and all hours on Saturdays, Sundays, New Year's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day and Christmas Day shall be off-peak.

BILLING DEMAND: The highest measured 30-minute interval KW demand during the billing period.

MINIMUM CHARGE: The Basic Service Charge and any Minimum Charge associated with optional riders.

POWER FACTOR: When the average power factor during the month is less than 85%, the monthly bill will be increased $0.002 for each kVARh by which the reactive energy numerically exceeds 0.619744 times the billing energy. When the average power factor during the month is greater than 90%, the monthly bill will be decreased $0.001 for each kVARh by which the reactive energy is numerically less than 0.484322 times the billing energy.

Continued to Sheet No. 6.350

ISSUED BY: G. L. Gillette, President

DATE EFFECTIVE:

Exhibit B

TAMPA ELECTRIC

TWENTY-THIRD REVISED SHEET NO. 6.350
CANCELS TWENTY-SECOND REVISED SHEET NO. 6.350

Continued from Sheet No. 6.345

METERING VOLTAGE ADJUSTMENT: When the customer takes energy metered at subtransmission or higher voltage, a discount of 1% of the energy and demand charge will apply to the Demand Charge, Energy Charge, Delivery Voltage Credit, Power Factor billing, Emergency Relay Power Supply Charge, and any credit associated with optional riders.

DELIVERY VOLTAGE CREDIT: When the customer furnishes and installs all subtransmission or higher voltage to utilization voltage substation transformation, a discount of 40¢ per KW of billing demand will apply.

EMERGENCY RELAY POWER SUPPLY CHARGE: The monthly charge for emergency relay power supply service shall be 57¢ per KW of billing demand. This charge is in addition to the compensation the customer must make to the Company as a contribution-in-aid of construction.

VOLTAGE ADJUSTMENT FOR CONTRACT CREDIT VALUE
The Contract Credit Value (CCV) under Rate Rider GLSM-2 will be reduced by 1% to reflect service at primary voltage, the lowest voltage service provided under this schedule. Additionally, a Metering Voltage Adjustment may apply under this schedule.

FUEL CHARGE: See Sheet Nos. 6.020 and 6.021.

ENERGY CONSERVATION CHARGE: See Sheet Nos. 6.020 and 6.021.

CAPACITY CHARGE: See Sheet Nos. 6.020 and 6.021.

ENVIRONMENTAL COST RECOVERY CHARGE: See Sheet Nos. 6.020 and 6.021.

FLORIDA GROSS RECEIPTS TAX: See Sheet No. 6.021.

FRANCHISE FEE CHARGE: See Sheet No. 6.021.

PAYMENT OF BILLS: See Sheet No. 6.025.

ISSUED BY: G. L. Gillette, President

DATE EFFECTIVE:

Exhibit B

TECO
TAMPA ELECTRIC

FIFTH REVISED SHEET NO. 6.565
CANCELS FOURTH REVISED SHEET NO. 6.565

Continued from Sheet No. 6.560

MONTHLY RATES:
Basic Service Charge: $15.00

Energy and Demand Charges: 4.899¢ per kWh (for all pricing periods)

MINIMUM CHARGE: The Basic Service Charge.

FUEL CHARGE: See Sheet Nos. 6.020 and 6.021.

ENERGY CONSERVATION CHARGE: See Sheet Nos. 6.020 and 6.021.

CAPACITY CHARGE: See Sheet Nos. 6.020 and 6.021.

ENVIRONMENTAL COST RECOVERY CHARGE: See Sheet Nos. 6.020 and 6.021.

FLORIDA GROSS RECEIPTS TAX: See Sheet No. 6.021.

FRANCHISE FEE CHARGE: See Sheet No. 6.021.

PAYMENT OF BILLS: See Sheet No. 6.022.

DETERMINATION OF PRICING PERIODS: Pricing periods are established by season for weekdays and weekends. The pricing periods for price levels P_1 (Low Cost Hours), P_2 (Moderate Cost Hours) and P_3 (High Cost Hours) are as follows:

May through October	P_1	P_2	P_3
Weekdays	11 P.M. to 6 A.M.	6 A.M. to 1 P.M. 6 P.M. to 11 P.M.	1 P.M. to 6 P.M.
Weekends	11 P.M. to 6 A.M.	6 A.M. to 11 P.M.	-----------

November through April	P_1	P_2	P_3
Weekdays	11 P.M. to 5 A.M.	5 A.M. to 6 A.M. 10 A.M. to 11 P.M.	6 A.M. to 10 A.M.
Weekends	11 P.M. to 6 A.M.	6 A.M. to 11 P.M.	-----------

The pricing periods for price level P_4 (Critical Cost Hours) shall be determined at the sole discretion of the Company. Level P_4 hours shall not exceed 134 hours per year.

Continued to Sheet No. 6.570

ISSUED BY: G. L. Gillette, President

DATE EFFECTIVE:

Exhibit B

TECO
TAMPA ELECTRIC

TENTH REVISED SHEET NO. 6.600
CANCELS NINTH REVISED SHEET NO. 6.600

FIRM STANDBY AND SUPPLEMENTAL SERVICE

SCHEDULE: SBF

RATE CODE: 359

AVAILABLE: Entire service area.

APPLICABLE: Required for all self-generating Customers whose generating capacity in kilowatts (exclusive of emergency generation equipment) exceeds 20% of their site load in kilowatts and who take firm service from the utility. Also available to self-generating Customers whose generating capacity in kilowatts does not exceed 20% of their site load in kilowatts, but who agree to all the terms and conditions of this rate schedule. Resale not permitted.

CHARACTER OF SERVICE: A-C; 60 cycles; 3 phase; at any standard company voltage.

LIMITATION OF SERVICE: A customer taking service under this tariff must sign a Tariff Agreement for the Purchase of Firm Standby and Supplemental Service. (See Sheet No. 7.600)

MONTHLY RATE:

Basic Service Charge:

Secondary Metering Voltage	$ 55.00
Primary Metering Voltage	$ 155.00
Subtransmission Metering Voltage	$1,015.00

CHARGES FOR STANDBY SERVICE:

Demand Charge:

$ 1.92 per kW-Month of Standby Demand
(Local Facilities Reservation Charge)

plus the greater of:
$ 1.52 per kW-Month of Standby Demand
(Power Supply Reservation Charge) or
$ 0.60 per kW-Day of Actual Standby Billing Demand
(Power Supply Demand Charge)

Energy Charge:

0.895¢ per Standby kWh

Continued to Sheet No. 6.601

ISSUED BY: G. L. Gillette, President

DATE EFFECTIVE:

TAMPA ELECTRIC

TENTH REVISED SHEET NO. 6.601
CANCELS NINTH REVISED SHEET NO. 6.601

Continued from Sheet No. 6.600

CHARGES FOR SUPPLEMENTAL SERVICE:

Demand Charge:
$9.16 per kW-Month of Supplemental Billing Demand (Supplemental Billing Demand Charge)

Energy Charge:
1.583¢ per Supplemental kWh

DEFINITIONS OF THE USE PERIODS: All time periods stated in clock time. (Meters are programmed to automatically adjust for changes from standard to daylight saving time and vice-versa.)

	April 1 - October 31	November 1 - March 31
Peak Hours: (Monday-Friday)	12:00 Noon - 9:00 PM	6:00 AM - 10:00 AM and 6:00 PM - 10:00 PM

Off-Peak Hours: All other weekday hours, and all hours on Saturdays, Sundays, New Year's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day and Christmas Day shall be off-peak.

BILLING UNITS:

Demand Units: Metered Demand - The highest measured 30-minute interval kW demand served by the company during the month.

Site Load - The highest kW total of Customer generation plus deliveries by the company less deliveries to the Company, occurring in the same 30-minute interval, during the month.

Normal Generation - The generation level equaled or exceeded by the Customer's generation 10% of the metered intervals during the previous twelve months.

Supplemental Billing Demand - The amount, if any, by which the highest Site Load during any 30-minute interval in the month exceeds Normal Generation, but no greater than Metered Demand.

Continued to Sheet No. 6.602

ISSUED BY: G. L. Gillette, President

DATE EFFECTIVE:

TAMPA ELECTRIC

FOURTH REVISED SHEET NO. 6.602
CANCELS THIRD REVISED SHEET NO. 6.602

Continued from Sheet No. 6.601

Contract Standby Demand - As established pursuant to the Tariff Agreement for the Purchase of Firm Standby and Supplemental Service. Anytime a customer registers a Standby Demand that is higher than the existing Contract Standby Demand, that Standby Demand will become the new Contract Standby Demand, beginning with the following period.

Standby Demand - The greater of Contract Standby Demand or the amount by which Metered Demand exceeds Supplemental Billing Demand, but no greater than Normal Generation.

Actual Standby Billing Demand - The summation of the daily amounts by which the highest on-peak measured 30-minute interval kW demands served by the Company exceed the monthly Supplemental Billing Demand.

Energy Units: Energy provided by the Company during each 30-minute period up to the Supplemental Demand level shall be billed as Supplemental kWh. The remaining energy shall be billed as Standby kWh.

MINIMUM CHARGE: The Basic Service Charge, Local Facilities Reservation Charge, Power Supply Reservation Charge, and any Minimum Charge associated with optional riders.

TERM OF SERVICE: Any customer receiving service under this schedule will be required to give the Company written notice at least 60 months prior to transferring to a firm non-standby schedule. Such notice shall be irrevocable unless the Company and the customer should mutually agree to void the notice.

TEMPORARY DISCONTINUANCE OF SERVICE: Where the use of energy is seasonal or intermittent, no adjustments will be made for a temporary discontinuance of service. Any customer prior to resuming service within 12 months after such service was discontinued will be required to pay all charges which would have been billed if service had not been discontinued.

POWER FACTOR: When the average power factor during the month is less than 85%, the monthly bill will be increased $0.002 for each kVARh by which the reactive energy numerically exceeds 0.619744 times the billing energy. When the average power factor during the month is greater than 90%, the monthly bill will be decreased $0.001 for each kVARh by which the reactive energy is numerically less than 0.484322 times the billing energy.

Continued to Sheet No. 6.603

ISSUED BY: G. L. Gillette, President

DATE EFFECTIVE:

TECO
TAMPA ELECTRIC

ELEVENTH REVISED SHEET NO. 6.603
CANCELS TENTH REVISED SHEET NO. 6.603

Continued from Sheet No. 6.602

METERING VOLTAGE ADJUSTMENT: When the customer takes energy metered at primary voltage, a discount of 1% will apply to the Demand Charge, Energy Charge, Delivery Voltage Credit, Power Factor billing, Emergency Relay Power Supply Charge, and any credits from optional riders.

When the customer takes energy metered at subtransmission or higher voltage, a discount of 2% will apply to the Demand Charge, Energy Charge, Delivery Voltage Credit, Power Factor billing, Emergency Relay Power Supply Charge, and any credits from optional riders.

DELIVERY VOLTAGE CREDIT: When the customer takes service at primary voltage, a discount of 74¢ per kW of Supplemental Demand and 62¢ per kW of Standby Demand will apply.

When the customer takes service at subtransmission or higher voltage, a discount of $2.30 per kW of Supplemental Demand and $1.92 per kW of Standby Demand will apply.

EMERGENCY RELAY POWER SUPPLY CHARGE: The monthly charge for emergency relay power supply service shall be 60¢ per kW of Supplemental Demand and Standby Demand. This charge is in addition to the compensation the customer must make to the Company as a contribution-in-aid of construction.

FUEL CHARGE: See Sheet Nos. 6.020 and 6.021. Note: Standby fuel charges shall be based on the time of use (i.e., peak and off-peak) fuel rates for Rate Schedule SBF. Supplemental fuel charges shall be based on the standard fuel rate for Rate Schedule SBF.

ENERGY CONSERVATION CHARGE: See Sheet Nos. 6.020 and 6.021.

CAPACITY CHARGE: See Sheet Nos. 6.020 and 6.021.

ENVIRONMENTAL COST RECOVERY CHARGE: See Sheet Nos. 6.020 and 6.021.

FLORIDA GROSS RECEIPTS TAX: See Sheet No. 6.021.

FRANCHISE FEE CHARGE: See Sheet No. 6.021.

PAYMENT OF BILLS: See Sheet No. 6.022.

ISSUED BY: G. L. Gillette, President

DATE EFFECTIVE:

TECO
TAMPA ELECTRIC

SEVENTH REVISED SHEET NO. 6.605
CANCELS SIXTH REVISED SHEET NO. 6.605

TIME-OF-DAY
FIRM STANDBY AND SUPPLEMENTAL SERVICE
(OPTIONAL)

SCHEDULE: SBFT

RATE CODE: 358

AVAILABLE: Entire service area.

APPLICABLE: Required for all self-generating Customers whose generating capacity in kilowatts (exclusive of emergency generation equipment) exceeds 20% of their site load in kilowatts and who take firm service from the utility. Also available to self-generating Customers whose generating capacity in kilowatts does not exceed 20% of their site load in kilowatts, but who agree to all the terms and conditions of this rate schedule. Resale not permitted.

CHARACTER OF SERVICE: A-C; 60 cycles; 3 phase; at any standard company voltage.

LIMITATION OF SERVICE: A Customer taking service under this tariff must sign a Tariff Agreement for the Purchase of Firm Standby and Supplemental Service. (See Sheet No. 7.600)

MONTHLY RATE:

Basic Service Charge:

Secondary Metering Voltage	$ 55.00
Primary Metering Voltage	$ 155.00
Subtransmission Metering Voltage	$1,015.00

CHARGES FOR STANDBY SERVICE:

Demand Charge:

$ 1.92 per kW-Month of Standby Demand
(Local Facilities Reservation Charge)

plus the greater of:

$ 1.52 per kW-Month of Standby Demand
(Power Supply Reservation Charge) or

$ 0.60 per kW-Day of Actual Standby Billing Demand
(Power Supply Demand Charge)

Energy Charge:

0.895¢ per Standby kWh

Continued to Sheet No. 6.606

ISSUED BY: G. L. Gillette, President

DATE EFFECTIVE:

TECO
TAMPA ELECTRIC

SEVENTH REVISED SHEET NO. 6.606
CANCELS SIXTH REVISED SHEET NO. 6.606

Continued from Sheet No. 6.605

CHARGES FOR SUPPLEMENTAL SERVICE

Demand Charge:

$3.09	per kW-Month of Supplemental Demand (Supplemental Billing Demand Charge), plus
$6.07	per kW-Month of Supplemental Peak Demand (Supplemental Peak Billing Demand Charge)

Energy Charge:

2.898¢	per Supplemental kWh during peak hours
1.046¢	per Supplemental kWh during off-peak hours

DEFINITIONS OF THE USE PERIODS: All time periods stated in clock time. (Meters are programmed to automatically adjust for changes from standard to daylight saving time and vice-versa.)

	April 1 - October 31	November 1 - March 31
Peak Hours: (Monday-Friday)	12:00 Noon - 9:00 PM	6:00 AM - 10:00 AM and 6:00 PM - 10:00 PM

Off-Peak Hours: All other weekday hours, and all hours on Saturdays, Sundays, New Year's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day and Christmas Day shall be off-peak.

BILLING UNITS:

Demand Units: Metered Demand - The highest measured 30-minute interval kW demand served by the Company during the month.

Metered Peak Demand - The highest measured 30-minute interval kW demand served by the Company during the peak hours.

Site Load - The highest kW total of Customer generation plus deliveries by the company less deliveries to the company, occurring in the same 30-minute interval, during the month.

Continued to Sheet No. 6.607

ISSUED BY: G. L. Gillette, President

DATE EFFECTIVE:

TECO
TAMPA ELECTRIC

THIRD REVISED SHEET NO. 6.607
CANCELS SECOND REVISED SHEET NO. 6.607

Continued from Sheet No. 6.606

Peak Site Load - The highest 30-minute customer generation plus deliveries by the Company less deliveries to the Company during the peak hours.

Normal Generation - The generation level equaled or exceeded by the customer's generation 10% of the metered intervals during the previous twelve months.

Supplemental Billing Demand - The amount, if any, by which the highest Site Load during any 30-minute interval in the month exceeds Normal Generation, but no greater than Metered Demand.

Supplemental Peak Billing Demand - The amount, if any, by which the highest Peak Site Load during any 30-minute interval in the peak hours exceeds Normal Generation, but no greater than Metered Peak Demand.

Contract Standby Demand - As established pursuant to the Tariff Agreement for the Purchase of Firm Standby and Supplemental Service. Anytime a customer registers a Standby Demand that is higher than the existing Contract Standby Demand, that Standby Demand will become the new Contract Standby Demand, beginning with the following period.

Standby Demand - The greater of Contract Standby Demand or the amount by which Metered Demand exceeds Supplemental Billing Demand, but no greater than Normal Generation.

Actual Standby Billing Demand - The summation of the daily amounts by which the highest on-peak measured 30-minute interval kW demands served by the Company exceed the monthly Supplemental Peak Billing Demand.

Energy Units: Energy provided by the Company during each 30-minute period up to the Supplemental Demand level shall be billed as Supplemental kWh. The remaining energy shall be billed as Standby kWh.

MINIMUM CHARGE: The Basic Service Charge, Local Facilities Reservation Charge, Power Supply Reservation Charge and any Minimum Charge associated with optional riders.

Continued to Sheet No. 6.608

ISSUED BY: G. L. Gillette, President

DATE EFFECTIVE:

TECO
TAMPA ELECTRIC

EIGHTH REVISED SHEET NO. 6.608
CANCELS SEVENTH REVISED SHEET NO. 6.608

Continued from Sheet No. 6.607

TERM OF SERVICE: Any customer receiving service under this schedule will be required to give the Company written notice at least 60 months prior to transferring to a firm non-standby schedule. Such notice shall be irrevocable unless the Company and the customer should mutually agree to void the notice.

TEMPORARY DISCONTINUANCE OF SERVICE: Where the use of energy is seasonal or intermittent, no adjustments will be made for a temporary discontinuance of service. Any customer prior to resuming service within 12 months after such service was discontinued will be required to pay all charges which would have been billed if service had not been discontinued.

POWER FACTOR: When the average power factor during the month is less than 85%, the monthly bill will be increased $0.002 for each kVARh by which the reactive energy numerically exceeds 0.619744 times the billing energy. When the average power factor during the month is greater than 90%, the monthly bill will be decreased $0.001 for each kVARh by which the reactive energy is numerically less than 0.484322 times the billing energy.

METERING VOLTAGE ADJUSTMENT: When the customer takes energy metered at primary voltage, a discount of 1% will apply to the Demand Charges, Energy Charges, Delivery Voltage Credit, Power Factor billing, Emergency Relay Power Supply Charge, and any credits from optional riders.

When the customer takes energy metered at subtransmission or higher voltage, a discount of 2% will apply to the Demand Charges, Energy Charges, Delivery Voltage Credit, Power Factor billing, Emergency Relay Power Supply Charge, and any credits from optional riders.

DELIVERY VOLTAGE CREDIT: When the customer takes service at primary voltage, a discount of 74¢ per kW of Supplemental Demand and 62¢ per kW of Standby Demand will apply.

When the customer takes service at subtransmission or higher voltage, a discount of $2.30 per kW of Supplemental Demand and $1.92 per kW of Standby Demand will apply.

EMERGENCY RELAY POWER SUPPLY CHARGE: The monthly charge for emergency relay power supply service shall be 60¢ per kW of Supplemental Demand and Standby Demand. This charge is in addition to the compensation the customer must make to the Company as a contribution-in-aid of construction.

Continued to Sheet No. 6.609

ISSUED BY: G. L. Gillette, President

DATE EFFECTIVE:

TECO
TAMPA ELECTRIC

SIXTH REVISED SHEET NO. 6.700
CANCELS FIFTH REVISED SHEET NO. 6.700

INTERRUPTIBLE STANDBY AND SUPPLEMENTAL SERVICE
(CLOSED TO NEW BUSINESS AS OF MAY 7, 2009)

SCHEDULE: SBI

RATE CODES: 348, 349

AVAILABLE: Entire service area.

APPLICABLE: Required for all self-generating customers eligible for service under rate schedules IS or IST whose generating capacity in kilowatts (exclusive of emergency generation equipment) exceeds 20% of their site load in kilowatts. Also available to self-generating customers eligible for service under rate schedules IS or IST whose generating capacity in kilowatts does not exceed 20% of their site load in kilowatts, but who agree to all the terms and conditions of this rate schedule. To be eligible for service under this rate schedule, a customer must have been taking interruptible service under rate schedules IS-1, IST-1, IS-3, IST-3, SBI-1, or SBI-3 on May 6, 2009 and have signed the Supplemental Tariff Agreement for the Purchase of Industrial Standby and Supplemental Load Management Rider Service. Resale not permitted.

CHARACTER OF SERVICE: The electric energy supplied under this schedule is three phase primary voltage or higher

LIMITATION OF SERVICE: A customer taking service under this tariff must sign the Tariff Agreement for the Purchase of Standby and Supplemental Service

MONTHLY RATE:

Basic Service Charge:

Primary Metering Voltage	$647.00
Subtransmission Metering Voltage	$2,397.00

Demand Charge:

$1.45 per KW-Month of Supplemental Demand (Supplemental Demand Charge)
$1.45 per KW-Month of Standby Demand (Local Facilities Reservation Charge)

plus the greater of:
$1.20 per KW-Month of Standby Demand (Bulk Transmission Reservation Charge); or
$0.48 per KW-Day of Actual Standby Billing Demand (Bulk Transmission Demand Charge)

Continued to Sheet No. 6.705

ISSUED BY: G. L. Gillette, President

DATE EFFECTIVE:

TECO
TAMPA ELECTRIC

THIRD REVISED SHEET NO. 6.710
CANCELS SECOND REVISED SHEET NO. 6.710

Continued from Sheet No. 6.705

Contract Standby Demand - As established pursuant to the Tariff Agreement for the Purchase of Standby and Supplemental Service. Anytime a customer registers a Standby Demand that is higher than the existing Contract Standby Demand, that Standby Demand will become the new Contract Standby Demand, beginning with the following period.

Standby Demand - The greater of Contract Standby Demand or the amount by which Metered Demand exceeds Supplemental Demand, but no greater than Normal Generation.

Actual Standby Billing Demand - The summation of the daily amounts by which the highest on-peak measured 30-minute interval KW demands served by the Company exceed the monthly Supplemental Demand.

Energy Units: Energy provided by the Company during each 30-minute period up to the Supplemental Demand level shall be billed as Supplemental KWH. The remaining energy shall be billed as Standby KWH.

MINIMUM CHARGE: The Basic Service Charge, Local Facilities Reservation Charge, and Bulk Transmission Reservation Charge.

Continued to Sheet No. 6.715

ISSUED BY: G. L. Gillette, President

DATE EFFECTIVE:

TECO
TAMPA ELECTRIC

FOURTH REVISED SHEET NO. 6.715
CANCELS THIRD REVISED SHEET NO. 6.715

Continued from Sheet No. 6.710

POWER FACTOR: When the average power factor during the month is less than 85%, the monthly bill will be increased $0.002 for each kVARh by which the reactive energy numerically exceeds 0.619744 times the billing energy. When the average power factor during the month is greater than 90%, the monthly bill will be decreased $0.001 for each kVARh by which the reactive energy is numerically less than 0.484322 times the billing energy.

METERING VOLTAGE ADJUSTMENT: When the customer takes energy metered at subtransmission or higher voltage, a discount of 1% will apply to the standby and supplemental demand charges, energy charges, Delivery Voltage Credit, Power Factor billing, Emergency Relay Power Supply Charges, and any credits associated with optional riders.

DELIVERY VOLTAGE CREDIT: When the customer furnishes and installs all subtransmission or higher voltage to utilization voltage substation transformation, a discount of 40¢ per KW of Supplemental Demand and 33¢ per KW of Standby Demand will apply.

EMERGENCY RELAY POWER SUPPLY CHARGE: The monthly charge for emergency relay power supply service shall be 57¢ per KW of Supplemental Demand and Standby Demand. This charge is in addition to the compensation the customer must make to the Company as a contribution-in-aid of construction.

VOLTAGE ADJUSTMENT FOR CONTRACT CREDIT VALUE
The Contract Credit Value (CCV) under Rate Rider GLSM-3 will be reduced by 1% to reflect service at primary voltage, the lowest voltage service provided under this schedule. Additionally, a Metering Voltage Adjustment may apply under this schedule.

FUEL CHARGE: Supplemental energy may be billed at either standard or time-of-day fuel rates at the option of the customer. See Sheet Nos. 6.020 and 6.021.

ENERGY CONSERVATION CHARGE: See Sheet Nos. 6.020 and 6.021.

CAPACITY CHARGE: See Sheet Nos. 6.020 and 6.021.

ENVIRONMENTAL COST RECOVERY CHARGE: See Sheet Nos. 6.020 and 6.021.

FLORIDA GROSS RECEIPTS TAX: See Sheet No. 6.021.

FRANCHISE FEE CHARGE: See Sheet No. 6.021.

PAYMENT OF BILLS: See Sheet No. 6.022.

ISSUED BY: G. L. Gillette, President

DATE EFFECTIVE:

TAMPA ELECTRIC

ORIGINAL SHEET NO. 6.720

ECONOMIC DEVELOPMENT RATE - EDR

SCHEDULE: EDR

AVAILABLE: Entire service area.

This Rider is available for load associated with initial permanent service to new establishments or the expansion of existing establishments. Service under the Rider is limited to Customers who make application to the Company for service under this Rider, and for whom the Company approves such application. The New Load applicable under this Rider must be a minimum of 350 kW at a single delivery point. To qualify for service under this Rider, the Customer must employ an additional work force of at least 25 full-time equivalent (FTE) employees at the location of the single point of delivery.

Initial application for this Rider is not available to existing load. However, if a change in ownership occurs after the Customer contracts for service under this Rider, the successor Customer may be allowed to fulfill the balance of the contract under Rider EDR and continue the schedule of credits outlined below. This Rider is also not available for renewal of service following interruptions such as equipment failure, temporary plant shutdown, strike, or economic conditions. This Rider is also not available for load shifted from one establishment or delivery point on the Tampa Electric system to another on the Tampa Electric system.

The load and employment requirements under the Rider must be achieved at the same delivery point. Additional metering equipment may be required to qualify for this Rider. The Customer Service Agreement under this Rider must include a description of the amount and nature of the load being provided, the number of FTE's resulting, and documentation verifying that the availability of the Economic Development Rider is a significant factor in the Customer's location/expansion decision.

This Rider will not be available for initial application for service after December 31, 2016.

LIMITATION OF SERVICE: The Company reserves the right to limit applications for this Rider when the Company's Economic Development expenses from this Rider and other sources exceed the amount set for the Company under Rule 25-6.0426 FAC.

Service under this Rider may not be combined with service under the Commercial/Industrial Service Rider.

DEFINITION: New Load: New Load is that which is added to the Company's system by a new establishment after January 1, 2014. For existing establishments, New Load is the net incremental load above that which existed prior to approval for service under this Rider.

Continued to Sheet No. 6.730

ISSUED BY: G. L. Gillette, President

DATE EFFECTIVE:

TECO
TAMPA ELECTRIC

ORIGINAL SHEET NO. 6.725

Continued from Sheet No. 6.720

DESCRIPTION: A credit based on the percentages below will be applied to the base demand charges and base energy charges of the Customer's otherwise applicable rate schedule associated with the Customer's New Load:

Year 1 – 20% reduction in base demand and energy charges*
Year 2 – 15% "
Year 3 – 10% "
Year 4 – 5% "
Year 5 – 0% "

* All other charges including basic service, fuel cost recovery, capacity cost recovery, conservation cost recovery, and environmental cost recovery will also be based on the Customer's otherwise applicable rate. The otherwise applicable rates may be any of the following: GSD, GSDT. Any Customer taking service under the CISR Rider is ineligible to take service under this EDR Rider.

TERM OF SERVICE: The Customer agrees to a five-year contract term. Service under this Rider will terminate at the end of the fifth year.

The Company may terminate service under this Rider at any time if the Customer fails to comply with the terms and conditions of this Rider. Failure to: 1) maintain the level of employment specified in the Customer's Service Agreement and/or 2) purchase from the Company the amount of load specified in the Customer's Service Agreement may be considered grounds for termination.

PROVISIONS FOR EARLY TERMINATION: If the Company terminates service under this Rider for the Customer's failure to comply with its provisions, the Customer will be required to reimburse the Company for any discounts received under this Rider plus interest.

If the Customer opts to terminate service under this Rider before the term of service specified in the Service Agreement the Customer will be required to reimburse the Company for any discounts received under this Rider plus interest.

RULES AND REGULATIONS: Service under this schedule is subject to orders of governmental bodies having jurisdiction and to the currently effective "General Rules and Regulations for Electric Service" on file with the Florida Public Service Commission. In case of conflict between any provision of this schedule and said "General Rules and Regulations for Electric Service" the provision of this schedule shall apply.

ISSUED BY: G. L. Gillette, President

DATE EFFECTIVE:

TECO
TAMPA ELECTRIC

ORIGINAL SHEET NO. 6.740

COMMERCIAL/ INDUSTRIAL SERVICE RIDER

SCHEDULE: CISR-2

AVAILABLE: Entire Service Area. Available, at the Company's option, to non-residential customers currently taking firm service or qualified to take firm service under the Company's Tariff Schedules GSD or GSDT. Customers desiring to take service under this rider must make a written request for service. Such request shall be subject to the Company's approval with the Company under no obligation to grant service under this rider. Resale not permitted.

This rider will be closed to further subscription by eligible customers when one of the two conditions has occurred: (1) The total capacity subject to executed Contract Service Arrangements ("CSAs") reaches 500 megawatts of connected load or (2) The Company has executed twenty-five (25) CSAs with eligible customers under this rider. These limitations on subscription can be removed or revised by the Commission at any time upon good cause having been shown by the Company.

The Company is not authorized by the Florida Public Service Commission to offer a CSA under this rate schedule in order to shift existing load currently being served by a Florida electric utility pursuant to a tariff rate schedule on file with the Florida Public Service Commission away from that utility to Tampa Electric Company.

APPLICABLE: Service provided under this optional rider shall be applicable to all, or a portion of the customer's existing or projected electric service requirements which the customer and the Company have determined, but for the application of this rider, would not be served by the Company and which otherwise qualifies for such service under the terms and conditions set forth herein ("Applicable Load"). Two categories of Applicable Load shall be recognized: Retained Load (existing load at an existing location) and New Load (all other Applicable Load).
Applicable Load must be served behind a single meter and must exceed a minimum level of demand determined from the following provisions:

Retained Load: For Customers whose highest metered demand in the past 12 months was less than 10,000 KW, the minimum Qualifying Load would be the greater of 500 KW or 20% of the highest metered demand in the past 12 months; or

For Customers whose highest metered demand in the past 12 months was greater than or equal to 10,000 KW, the minimum Qualifying Load would be 2,000 KW.

New Load: 500 KW of installed, connected demand.

Continued to Sheet No. 6.745

ISSUED BY: G. L. Gillette, President

DATE EFFECTIVE:

TECO
TAMPA ELECTRIC

ORIGINAL SHEET NO. 6.745

Continued from Sheet No. 6.740

Any customer receiving service under this Rider must provide the following documentation, the sufficiency of which shall be determined by the Company:

1. Legal attestation by the customer (through an affidavit signed by an authorized representative of the customer) to the effect that, but for the application of this rider to the New or Retained Load, such load would not be served by the Company;

2. Such documentation as the Company may request demonstrating to the Company's satisfaction that there is a viable lower cost alternative (excluding alternatives in which the Company has an ownership or operating interest) to the customer's taking electric service from the Company; and

3. In the case of existing customer, an agreement to provide the Company with a recent energy audit of the customer's physical facility (the customer may have the audit performed by the Company at no expense to the customer) which provides sufficient detail to provide reliable cost and benefit information on energy efficiency improvements which could be made to reduce the customer's cost of energy in addition to any discounted pricing provided under this rider.

CHARACTER OF SERVICE:
This optional rider is offered in conjunction with the rates, terms and conditions of the tariff under which the customer takes service and affects the total bill only to the extent that negotiated rates, terms and conditions differ from the rates, terms and conditions of the otherwise applicable rate schedules as provided for under this rider.

MONTHLY CHARGES:
Unless specifically noted in this rider or within the CSA, the charges assessed for service shall be those found within the otherwise applicable rate schedules.

ADDITIONAL BASIC SERVICE CHARGE:
$250.00

DEMAND/ENERGY CHARGES:
The negotiable charges under this rider may include the Demand and/or Energy Charges as set forth in the otherwise applicable tariff schedule. The specific charges or procedure for calculating the charges under this rider shall be set forth in the negotiated CSA and shall recover all incremental costs the Company incurs in serving the customer plus a contribution to the Company's fixed costs.

Continued to Sheet No. 6.750

ISSUED BY: G. L. Gillette, President

DATE EFFECTIVE:

TECO
TAMPA ELECTRIC

ORIGINAL SHEET NO. 6.750

Continued from Sheet No. 6.745

PROVISIONS AND/OR CONDITIONS ASSOCIATED WITH MONTHLY CHARGES:
Any negotiated provisions and/or conditions associated with the Monthly Charges shall be set forth in the CSA and may be applied during all or a portion of the term of the CSA. These negotiated provisions and/or conditions may include, but are not limited to, a guarantee by the Company to maintain the level of either the Demand and/or Energy charges negotiated under this rider for a specified period, such period not to exceed the term of the CSA.

SERVICE AGREEMENT:
Each customer shall enter into a sole supplier CSA with the Company to purchase the customer's entire requirements for electric service at the service locations set forth in the CSA. For purposes of the CSA "the requirements for electric service" may exclude certain electric service requirements served by the customer's own generation as of the date shown on the CSA. The CSA shall be considered a confidential document. The pricing levels and procedures described within the CSA, as well as any information supplied by the customer through an energy audit or as a result of negotiations or information requests by the Company and any information developed by the Company in connection therewith, shall be treated by the Company as confidential, proprietary information. If the Commission or its staff seeks to review any such information that the parties wish to protect from public disclosure, the information shall be provided with a request for confidential classification under the confidentiality rules of the Commission.

The service agreement, its terms and conditions, and the applicability of this rider to any particular customer or specific load shall be subject to the regulations and orders of the Commission.

ISSUED BY: G. L. Gillette, President

DATE EFFECTIVE:

TECO
TAMPA ELECTRIC

FIRST REVISED SHEET NO. 6.808
CANCELS ORIGINAL SHEET NO. 6.808

Continued from Sheet No. 6.806

MONTHLY RATE:

LED Fixture, Maintenance, and Base Energy Charges:

Rate Code			Lamp Size				Charges per Unit ($)			
					kWh				Non-Fuel Base Energy	
Dusk to Dawn	Timed Svc.	Description	Initial Lumens	Lamp Wattage	Dusk to Dawn	Timed Svc.	Fixture	Maint.	Dusk to Dawn	Timed Svc.
820	840	Roadway	7,577	103	36	18	10.06	1.07	0.89	0.44
821	841	Roadway	8,300	106	37	19	10.06	1.08	0.91	0.47
822	842	Roadway	15,300	196	69	34	13.16	1.14	1.70	0.84
823	843	Roadway	14,831	206	72	36	15.16	1.25	1.77	0.89
824	844	Post Top	3,974	67	24	12	17.75	1.39	0.59	0.30
825	845	Post Top	6,030	99	35	17	18.51	1.41	0.86	0.42
826	846	Area-Lighter	13,620	202	71	35	17.24	1.27	1.75	0.86
827	847	Area-Lighter	21,197	309	108	54	18.59	1.40	2.66	1.33

Continued to Sheet No. 6.810

ISSUED BY: G. L. Gillette, President

DATE EFFECTIVE:

Exhibit B

TECO
TAMPA ELECTRIC

THIRD REVISED SHEET NO. 6.815
CANCELS SECOND REVISED SHEET NO. 6.815

Continued from Sheet No. 6.810

Miscellaneous Facilities Charges:

Rate Code	Description	Monthly Facility Charge	Monthly Maintenance Charge
563	Timer	$6.81	$1.29
569	PT Bracket (accommodates two post top fixtures)	$3.85	$0.05

NON-STANDARD FACILITIES AND SERVICES:

The customer shall pay all costs associated with additional company facilities and services that are not considered standard for providing lighting service, including but not limited to, the following:

1. relays;
2. distribution transformers installed solely for lighting service;
3. protective shields;
4. bird deterrent devices;
5. light trespass shields;
6. light rotations;
7. light pole relocations;
8. devices required by local regulations to control the levels or duration of illumination including associated planning and engineering costs;
9. removal and replacement of pavement required to install underground lighting cable; and
10. directional boring.

MINIMUM CHARGE: The monthly charge.

FUEL CHARGE: See Sheet Nos. 6.020 and 6.021.

ENERGY CONSERVATION CHARGE: See Sheet Nos. 6.020 and 6.021.

CAPACITY CHARGE: See Sheet Nos. 6.020 and 6.021

ENVIRONMENTAL COST RECOVERY CHARGE: See Sheet Nos. 6.020 and 6.021

FLORIDA GROSS RECEIPTS TAX: See Sheet No. 6.021

FRANCHISE FEE: See Sheet No. 6.021

PAYMENT OF BILLS: See Sheet No. 6.022

SPECIAL CONDITIONS:
On customer-owned public street and highway lighting systems not subject to other rate schedules, the monthly rate for energy served at primary or secondary voltage, at the company's option, shall be 2.462¢ per kWh of metered usage, plus a Basic Service Charge of $10.50 per month and the applicable additional charges as specified on Sheet Nos. 6.020 and 6.021.

Continued to Sheet No. 6.820

ISSUED BY: G. L. Gillette, President

DATE EFFECTIVE:

Exhibit B

TECO
TAMPA ELECTRIC

TWENTY-SECOND REVISED SHEET NO. 7.010
CANCELS TWENTY-FIRST REVISED SHEET NO. 7.010

STANDARD FORMS AND AGREEMENTS

ISSUED BY: G. L. Gillette, President

DATE EFFECTIVE:

TECO
TAMPA ELECTRIC

FIFTH REVISED SHEET NO. 7.203
CANCELS FOURTH REVISED SHEET NO. 7.203

Continued from Sheet No. 7.202

13. Vandalism
The Customer shall be responsible for the cost incurred to repair or replace any Equipment that has been damaged as a result of any cause other than normal wear and tear. The Company shall not be required to make such repair or replacement prior to payment by the Customer for such damage. At the Customer's expense, and at the Company's discretion, the Company may install a luminaire protective shield to protect any Equipment repaired or replaced as a result of vandalism.

14. Tree Trimming
The Customer shall arrange for tree trimming by qualified personnel at Customer's sole expense when the installation of, illumination from or maintenance access to the Equipment is obstructed by trees and other vegetation. The Company will not be responsible for trimming trees for lighting installation or illumination obstruction. Failure to maintain adequate clearance around the luminaire and pole may cause a delay in requested repairs or required maintenance.

15. Termination, Removal
The Customer shall have the right to terminate this Agreement without any liability or obligation to the Company during the three (3) business day period following the Effective Date ("Initial Termination Period"), provided that written notice of such termination is received by the Company no later than the close of business on the third business day following the Effective date. In addition, the Customer may terminate this Agreement during the period that commences at the close of the Initial Termination Period and ends at 5:00 p.m. on the date immediately preceding the date on which installation of the Equipment at the Installation Site is scheduled to commence ("Final Termination Period"), provided that written notice of such termination is received by the Company no later than 5:00 p.m. on the day immediately preceding the date on which installation of the Equipment commences and, provided further, that the Customer reimburses the Company for any costs incurred by the Company up to the time of the termination by the Customer. These costs include, but are not limited to, shipping and storeroom handling cost for items purchased pursuant to or in contemplation of the Agreement, restocking fees on returned purchases, the cost of purchased Equipment that cannot be returned, or in the Company's sole judgment, reasonably absorbed in current inventory, and engineering time. The Customer may not terminate this Agreement once installation of the Equipment has commenced.

The company may, at its option and on five (5) days written notice to Customer, terminate this agreement in the event that:

(a) the Customer fails to pay the Company for any of the services provided herein;
(b) the Customer violates the terms of this agreement;
(c) a petition for adjudication of bankruptcy or for reorganization or rearrangement is filed by Customer pursuant to any federal or state bankruptcy law or similar federal or state law; or
(d) a trustee or receiver is appointed to take possession of the Installation Site (or if Customer is a tenant at the Installation Site, tenant's interest in the Installation Site) and possession is not restored to Tenant within thirty (30) days.

Continued to Sheet No. 7.204

ISSUED BY: G. L. Gillette, President

DATE EFFECTIVE:

TECO
TAMPA ELECTRIC

FIFTH REVISED SHEET NO. 7.204
CANCELS FOURTH REVISED SHEET NO. 7.204

Continued from Sheet No. 7.203

If such termination occurs prior to the expiration of the current term, the Customer agrees to pay the Company, as liquidated damages, an amount equal to the net present value of the monthly rate for each service taken, less all applicable fuel and other adjustment clause charges, and (where applicable) franchise fees and taxes, for each month of the unexpired current term.

16. **Easements**
The customer covenants that it owns or controls the Installation Site or has binding arrangements with the owner to the extent necessary to grant the Company an easement to permit performance of the Agreement. If a tenant of the Installation Site, Customer represents that Customer's lease is for a term of at least the Primary Term. The Customer and the owner or landlord of the Installation Site, if other than the Customer (individually, the "Grantor" collectively, the "Grantors"), hereby grant the Company a **Non-exclusive Easement** for ingress and egress over and under the Installation Site for installation, inspection, operation, maintenance, repair, replacement, and removal of the Equipment. The easement shall terminate upon the Company's removal of the Equipment. The Equipment shall remain the Company's personal property, notwithstanding the manner or mode of its attachment to the Installation Site and shall not be deemed fixtures. Any claim(s) that the Company has or may hereafter have with respect to the Equipment shall be superior to any lien, right or claim of any nature that any Grantor or anyone claiming through Grantor now has or may hereafter have with respect to the Equipment by law, agreement or otherwise.

In the event that this agreement is terminated pursuant to Paragraph 15 or expires pursuant to Paragraph 10, each of the Grantors expressly grants the Company or its assigns or agents the continued right of entry at any reasonable time to remove the Equipment, or any part hereof, from the Installation Site. The Grantors, individually or collectively, shall make no claim whatsoever to the Equipment or any interest or right therein.

17. **Attachments**
In no event shall the Customer, or any other Grantor, place upon or attach to the Equipment, except with the Company's prior written consent and as set forth in Tampa Electric's "Guidelines for Attaching Banners to TEC Poles," any sign or device of any nature, or place, install or permit to exist, anything, including trees or shrubbery, which would interfere with the Equipment or tend to create a dangerous condition. The Company is hereby granted the right to remove, without liability, anything placed, installed, or existing in violation of this paragraph.

18. **Insurance**
Customer, at his sole cost and expense, shall maintain insurance, in amounts and under policy forms satisfactory to Company at all times during the life of this Agreement. Failure to provide insurance in accordance with this Section shall constitute a material breach of this Agreement.

19. **Amendments**
During the term of this Agreement, Company and Customer may amend or enter into additional addenda to the Agreement ("Addenda") upon the mutual written agreement of both parties in the form of Addendum "A" hereto.

Continued to Sheet No. 7.205

ISSUED BY: G. L. Gillette, President

DATE EFFECTIVE:

TECO
TAMPA ELECTRIC

EIGHTH REVISED SHEET NO. 7.205
CANCELS SEVENTH REVISED SHEET NO. 7.205

Continued from Sheet No. 7.204

20. Light Trespass
Customer acknowledges and agrees that the Customer is solely responsible for specifying the general location of the Equipment and the direction and orientation of the illumination provided thereby. The Company will not be required to install or continue to operate the Equipment at any location where the service may be or has become objectionable to others. If it is found either during or after installation that the illumination is objectionable to others, the Customer shall be responsible for the costs incurred to relocate, remove, or shield the Equipment in addressing the objection unless the Customer is otherwise able to fully address and satisfy the third-party objections in question. In the event removal of any Equipment is the only practicable resolution of the objection, such removal will be deemed a termination prior to the expiration of the Primary Term as provided in Paragraph 15 and Customer promptly shall pay the Company the liquidated damages specified therein for the percentage or portion of the Equipment that must be removed.

21. Assignments
This Agreement shall inure to the benefit of, and be binding upon, the respective heirs, legal representatives, successors and assigns of the parties hereto. This Agreement may be assigned by the Customer only with the Company's prior written consent. In the event of an Assignment, the assignee may be substituted herein for the Customer and/or other Grantor with respect to all Customer rights and obligations, but the initial Customer shall not be released from the obligations of this Agreement except by a separate writing from the Company in the Company's sole discretion.

22. General
No delay or failure by the Customer or the Company to exercise any right under this Agreement shall constitute a waiver of that or any other right, unless otherwise expressly provided herein.

This Agreement shall be construed in accordance with and governed by the laws of the State of Florida.

IN WITNESS WHEREOF, the parties, each of whom represents and warrants that he or she is duly authorized to execute this Agreement, have caused this instrument to be executed in due form of law.

Customer: ____________________
By/Title: ____________________
Name (print): ________________
Signature: __________________
Date: __________
Phone #: _______________
Email: ____________________

Property Owner: ______________
By/Title: ____________________
Name (print): ________________
Signature: __________________
Date: __________
Phone #: _______________
Email: ____________________

Tampa Electric Company Manager:
By/Title: ____________________
Signature: __________________
Department: _________________
Date: ___________

Contract No. _______________

ISSUED BY: G. L. Gillette, President

DATE EFFECTIVE:

TECO
TAMPA ELECTRIC

FOURTH REVISED SHEET NO. 7.551
CANCELS THIRD REVISED SHEET NO. 7.551

Continued From Sheet No. 7.550

5. The Customer expressly agrees to reserve and make available to the Company space on the Customer's premises for the installation of the Company's notification and metering equipment. The Customer shall properly protect the Company's property on the Customer's premises and shall permit no one but the Company's agents, or persons authorized by law, to have access to the Company's equipment. The Customer shall, as promptly as practicable, notify the Company concerning any noticeable faulty condition or malfunction of the Company's equipment.

6. The initial term of this Agreement shall be 30 days. The Customer is required to give the Company 30-day notice in advance of discontinuing service under the GSSG-1 rider attached as Exhibit "A", said minimum notice requirement being specified in Exhibit "A". The term of this Agreement shall automatically extend beyond such initial term until such time as the Company has had the minimum number of days notice of the Customer's desire no longer to participate in the program as is provided for in Exhibit "A".

7. The Company may terminate this Agreement at any time for the Customer's failure to comply with the terms and conditions of Schedule GSSG-1 or this Agreement. Such termination will only affect the application of the GSSG-1 rider. Prior to any such termination, the Company shall notify the Customer at least thirty (30) days in advance and describe the Customer's failure to comply. The Company may then terminate this Agreement at the end of the 30-day period. If the Customer either refuses or fails to initiate and pursue corrective action, the Company shall be entitled to suspend forthwith the monthly billing credits specified in Schedule GSSG-1.

8. This Agreement may be terminated if the same is required in order to comply with the regulatory rulings.

9.a The Customer shall indemnify, hold harmless and defend the Company from and against any and all liability, proceedings, suits, costs or expenses, for loss or damage to property or for injury to persons, in any manner directly or indirectly connected with, or arising out of, the use of standby generator transfer service on the Customer's side of the point of delivery or out of the Customer's negligent acts or omissions.

b. With respect to a Customer that is the state, a state agency or subdivision (as those terms are defined in Section 768.28(2), Florida Statutes, or the successor thereto), the obligations of Customer set forth in Paragraph 9.a above shall be subject to Section 768.28 (or the successor thereto), including the limitations contained therein. With respect to a Customer that is the United States of America, or agency or subdivision thereof, the obligations set forth in Paragraph 9.a shall not apply. In either case, the Company reserves its rights under

Continued to Sheet No. 7.552

ISSUED BY: G. L. Gillette, President

DATE EFFECTIVE:

Exhibit B

TECO
TAMPA ELECTRIC

THIRD REVISED SHEET NO. 7.552
CANCELS SECOND REVISED SHEET NO. 7.552

Continued from Sheet No. 7.551

Section 768.28 (or the successor thereto), and the Federal Tort Claims Act (or the successor thereto), as applicable, including, but not limited to, the right to pursue legislative relief.

In either case, the Company reserves its rights under Section 768.28 (or the successor thereto), and the Federal Tort Claims Act (or the successor thereto), as applicable, including, but not limited to, the right to pursue legislative relief.

10. This Agreement supersedes all previous agreements and representations, either written or oral, heretofore made between the Company and the Customer with respect to matters herein contained. Any modification(s) to this Agreement must be approved, in writing, by the Company and the Customer.

11. This Agreement incorporates by reference the applicable terms of the tariff filed with the Florida Public Service Commission by Tampa Electric, as amended from time to time. To the extent of any conflict between this agreement and such tariff, the agreement shall control.

12. This Agreement may not be assigned by the Customer without the prior written consent of the Company. This Agreement shall inure to the benefit of, and be binding upon, the respective heirs, legal representatives, successors and assigns of the parties hereto.
IN WITNESS WHEREOF, the Customer and the Company have caused this Agreement to be executed by their duly authorized representatives as of the day and year first above written.

Witnesses: ______________________________

______________________________ By: ______________________________

______________________________ Title: ______________________________

Witnesses: TAMPA ELECTRIC COMPANY

______________________________ By: ______________________________

______________________________ Title: ______________________________

ISSUED BY: G. L. Gillette, President

DATE EFFECTIVE:

TECO
TAMPA ELECTRIC

ORIGINAL SHEET NO. 7.740

SERVICE AGREEMENT FOR ECONOMIC DEVELOPMENT RIDER

- New Establishment
- Existing Establishment with an Expanded Load

____
CUSTOMER NAME

______________________________ ______________________________
ADDRESS TYPE OF BUSINESS

The Customer hereto agrees as follows:

1. To create ___________ full-time jobs.
2. That the quantity of new or expanded load shall be ________KW of Demand.
3. The nature of this new or expanded load is _____________.
4. To initiate service under this Rider on_____________, _____, and terminate Service under this Rider on ________ __, _____. This shall constitute a period of five Years.
5. In case of early termination, the Customer must pay Tampa Electric Company the difference between the otherwise applicable rate and the payments made, up to that point in time, plus interest.
6. To provide verification that the availability for this Rider is a significant factor in the Customer's location/expansion decision.
7. If a change in ownership occurs after the Customer contracts for service under this Rider, the successor Customer may be allowed to fulfill the balance of the contract under Rider EDR and continue the schedule of credits.

Signed:_________________________ Accepted by: _________________________
TAMPA ELECTRIC COMPANY

Title: _________________________

Date: _________________________ Date:_________________________

ISSUED BY: G. L. Gillette, President DATE EFFECTIVE:

TAMPA ELECTRIC

SECOND REVISED SHEET NO. 7.750
CANCELS FIRST REVISED SHEET NO. 7.750

CONTRACT SERVICE ARRANGEMENT FOR THE PROVISION OF SERVICE UNDER THE COMMERCIAL / INDUSTRIAL SERVICE RIDER

This Contract Service Arrangement ("Agreement") is made and entered into as of this ______ day of ______, by and between ______________, (hereinafter called in the "Customer") and Tampa Electric Company, a Florida corporation (hereinafter called the "Company").

WITNESSETH:

WHEREAS, the Company is an electric utility operating under Chapter 366, Florida Statutes, subject to the jurisdiction of the Florida Public Service Commission or any successor agency thereto (hereinafter called the "Commission"); and

WHEREAS, the Customer is ____; and

WHEREAS, the Customer can receive electric service from the Company under tariff schedule ______ at the service location described in Exhibit "A"; and

WHEREAS, the present pricing available under the Company's rate schedule _______ is sufficient economic justification for the Customer to decide not to take electric service from the Company for all or a part of the Customer's needs; and

WHEREAS, the Customer has shown evidence and attested to its intention to not take electric service from the Company unless a pricing adjustment is made under the Company's Commercial / Industrial Service Rider ("CISR-2"); and

WHEREAS, the Company has sufficient capacity to serve the Customer at the aforementioned service location for the foreseeable future and for at least the following ______ month period; and

WHEREAS, the Company is willing to make a pricing adjustment for the Customer in exchange for a commitment by the Customer to continue to purchase electric energy exclusively from the Company at agreed upon service locations (for purposes of this Agreement, the "electric energy" may exclude certain electric service requirements served by the Customer's own generation as of the date of this Agreement);

NOW THEREFORE, in consideration of the mutual covenants expressed herein, the Company and Customer agree as follows:

Continue to Sheet No. 7.751

ISSUED BY: G. L. Gillette, President

DATE EFFECTIVE:

Exhibit B

TAMPA ELECTRIC

SECOND REVISED SHEET NO. 7.751
CANCELS FIRST REVISED SHEET NO. 7.751

Continued from Sheet No. 7.750

1. Rate Schedules - The Company agrees to furnish and the Customer agrees to take power pursuant to the terms and conditions of the Company's tariff, rate schedule ________ and the CISR-2 rider, as currently approved by the Commission or as said tariff and rate schedules may be modified in the future and approved by the Commission (except as described in Section 6 herein). The Customer agrees to abide by all applicable requirements of the tariff, rate schedule ________ and CISR-2, except to the extent specifically modified by this Agreement. Copies of the Company's currently approved rate schedule _______ and CISR-2 rider are attached as Exhibit "B" and made a part hereof. In the event of any conflict between the terms of this Agreement and such tariff or rate schedule (other than as set out in CISR-2) the terms of this Agreement shall control.

2. Term of Agreement - This Agreement shall remain in force for a term of ______ months commencing on the date above first written.

3. Modifications to Tariff and Rate Schedule - See Exhibit "C" to this Agreement.

4. Exclusivity Provision - During the term hereof, the Customer agrees to purchase from the Company the Customer's entire requirements for electric capacity and energy for its facilities and equipment at the service location(s) described in Exhibit A to this Agreement. The "entire requirements for electric capacity and energy" may exclude certain electric service requirements served by the Customer's own generation as of the date of this Agreement.

5. Termination Fees and Provisions - See Exhibit "D" to this Agreement.

6. Modification of Rate Schedule - In the event that any provision of any applicable rate schedules is amended or modified by the Commission in a manner that is material and adverse to one of the parties hereto, that party shall be entitled to terminate this Agreement, by written notice to the other party tendered not later than sixty (60) days after such amendment or modification becomes final and nonappealable, with such termination to become effective _____ days after receipt of such notice, whereupon service to the Customer shall revert to the otherwise applicable rate schedules available to the Customer.

Continued to Sheet No. 7.752

ISSUED BY: G. L. Gillette, President

DATE EFFECTIVE:

Exhibit B

TECO
TAMPA ELECTRIC

SECOND REVISED SHEET NO. 7.752
CANCELS FIRST REVISED SHEET NO. 7.752

Continued from Sheet No. 7.751

7. Entire Agreement - This Agreement supersedes all previous agreements and representations either written or oral heretofore made between the Company and the Customer with respect to the matters herein contained. This Agreement, when duly executed, constitutes the only agreement between the parties hereto relative to the matters herein described.

8. Incorporation of Tariff - This Agreement incorporates by reference the terms and conditions of the Company's tariff, rate schedule _______ and CISR-2 rider filed by the Company with, and approved by, the Commission, as amended from time to time. In the event of any conflict between this Agreement and such tariff or rate schedule (other than as set out in CISR-2), the terms and conditions of this Agreement shall control.

9. Notices - All notices and other communications hereunder shall be in writing and shall be delivered by hand, by prepaid first class registered or certified mail, return receipt requested, by courier or by facsimile, addressed as follows:

If to the Company:	Tampa Electric Company 702 North Franklin Street P.O. Box 111 Tampa, Florida 33601-0111 Facsimile: Attention:
with a copy to:	Tampa Electric Company 702 North Franklin Street P.O. Box 111 Tampa, Florida 33601-0111 Facsimile: Attention:

Continued to Sheet No. 7.753

ISSUED BY: G. L. Gillette, President

DATE EFFECTIVE:

TAMPA ELECTRIC

SECOND REVISED SHEET NO. 7.753
CANCELS FIRST REVISED SHEET NO. 7.753

Continued from Sheet No. 7.752

If to the Customer:

____
____
____
____
Facsimile:
Attention:

with a copy to:

____
____
____
____
Facsimile:
Attention:

Except as otherwise expressly provided in this Agreement, all notices and other communications shall be deemed effective upon receipt. Each party shall have the right to designate a different address for notices to it by notice similarly given.

10. Assignment; No Third Party Beneficiaries - This Agreement shall inure to the benefit of and shall bind the successors and assigns of the parties hereto. No assignment of any rights or delegation of any obligations hereunder shall have the effect of releasing the assigning party of any of its obligations hereunder, and the assigning party shall remain primarily liable and responsible therefore notwithstanding any such assignment or delegation. Nothing in this Agreement shall be construed to confer a benefit on any person not a signatory party hereto or such signatory party's successors and assigns.

11. Waiver - At its option, either party may waive any or all of the obligations of the other party contained in this Agreement, but waiver of any obligation or any breach of this Agreement by either party shall in no event constitute a waiver as to any other obligation or breach or any future breach, whether similar or dissimilar in nature, and no such waiver shall be binding unless in writing signed by the waiving party.

Continued to Sheet No. 7.754

ISSUED BY: G. L. Gillette, President

DATE EFFECTIVE:

TECO
TAMPA ELECTRIC

SECOND REVISED SHEET NO. 7.754
CANCELS FIRST REVISED SHEET NO. 7.754

Continued from Sheet No. 7.753

12. Headings - The section and paragraph headings contained in the Agreement are for reference purposes only and shall not affect, in any way, the meaning or interpretation of this Agreement.

13. Counterparts - This Agreement may be executed simultaneously in two or more counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same instrument.

14. Dispute Resolution - All disputes arising between the Customer and the Company under this Agreement shall be finally decided by the Commission in accordance with the applicable rules and procedures of the Commission.

15. Governing Law - This Agreement shall be construed and enforced in accordance with the laws of the State of Florida.

16. Confidentiality - The pricing levels and procedures described within this Agreement, as well as any information supplied by the Customer through an energy audit or as a result of negotiations or information requests by the Company and any information developed by the Company in connection therewith are considered confidential, proprietary information of the parties. If requested, such information shall be made available for review by the Commission and its staff only and such review shall be made under the confidentiality rules of the Commission.

Continued to Sheet No. 7.755

ISSUED BY: G. L. Gillette, President

DATE EFFECTIVE:

Exhibit B

TECO
TAMPA ELECTRIC

SECOND REVISED SHEET NO. 7.755
CANCELS FIRST REVISED SHEET NO. 7.755

Continued from Sheet No. 7.754

IN WITNESS WHEREOF, the Customer and the Company have executed this Agreement the day and year first above written.

Witnesses:	______________________
______________________	by:______________________
______________________	Its:______________________
	Attest:______________________
Witnesses:	TAMPA ELECTRIC COMPANY
______________________	by:______________________
______________________	Its:______________________
	Attest:______________________

ISSUED BY: G. L. Gillette, President

DATE EFFECTIVE:

Exhibit B

TAMPA ELECTRIC

FOURTH REVISED SHEET NO. 7.763
CANCELS THIRD REVISED SHEET NO. 7.763

Continued from Sheet No. 7.762

10. This Agreement supersedes all previous agreements or representations, either written or oral, heretofore in effect between the Company and the Customer, made in respect to matters herein contained and, when duly executed, this Agreement constitutes the entire Agreement between the parties hereto.

11. Except for those claims, losses and damages arising out of Company's sole negligence, the Customer agrees to defend, at its own expense, and indemnify the Company for any and all claims, losses and damages, including attorney's fees and costs, which arise or are alleged to have arisen out of operation of or damage to the Facilities. For purposes of this paragraph, "Company" shall be defined as Tampa Electric Company, its parent, TECO Energy, Inc., and all subsidiaries and affiliates thereof, and each of their respective officers, directors, affiliates, insurers, representatives, agents, employees, contractors, or parent, sister, of successor corporations.

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be duly executed the day and year first above written.

Witnesses for the Customer:	Customer
______________________	By______________________
______________________	Title______________________
	Attest ______________________
	Title ______________________
Witnesses for the Company:	Tampa Electric Company
______________________	By______________________
______________________	Title______________________

ISSUED BY: G. L. Gillette, President

DATE EFFECTIVE:

TECO TAMPA ELECTRIC

THIRD REVISED SHEET NO. 7.765
CANCELS SECOND REVISED SHEET NO. 7.765

APPENDIX A

Long-Term Facilities

Monthly Rental and Termination Factors

The Monthly Rental factor to be applied to the in-place value of the facilities as identified in the Long-Term Agreement is 1.19% per month plus applicable taxes.

If the Long-Term Rental Agreement for Facilities is terminated, a Termination Fee shall be computed by applying the following Termination Factors to the in-place value of the facilities based on the year in which the Agreement is terminated:

Year Agreement is Terminated	Termination Factors %
1	3.9
2	7.5
3	10.8
4	13.8
5	16.4
6	18.7
7	20.6
8	22.1
9	23.3
10	24.0
11	24.3
12	24.1
13	23.4
14	22.1
15	20.2
16	17.7
17	14.5
18	10.5
19	5.7
20	0.0

ISSUED BY: G. L. Gillette, President

DATE EFFECTIVE:

Exhibit B

TECO
TAMPA ELECTRIC

SECOND REVISED SHEET NO. 7.885
CANCELS FIRST REVISED SHEET NO. 7.885

ARTICLE 1 – DEFINITIONS

1.1 "Base Revenue" is the portion of electric revenue received by the Company for electric service to the Premises consisting only of applicable base demand charges, base non-fuel energy charges and facilities rental charges, if applicable. Base Revenue excludes, without limitation, capacity, basic service, energy conservation, environmental, and fuel and purchased power recovery charges, franchise fees, and taxes.

1.2 "Baseline Base Revenue" equals the Base Revenue, if any, received for electric service at the Premises for the twelve-month period prior to the In-Service Date. If electric service has existed for less than twelve months prior to the In-Service Date, the Baseline Base Revenue will be calculated by averaging the monthly Base Revenue for those months that the electric service has existed prior to the In-Service Date and multiplying that average monthly Base Revenue by twelve. If no electric service has been provided at the Premises prior to the In-Service Date, the Baseline Base Revenue shall be zero. If the requested expanded electric service to the Premises will be measured by new metering, separate and apart from any metering of existing service to the Premises, there shall be no need to calculate Baseline Base Revenue and the Incremental Base Revenue shall be all Base Revenue received for electric service measured by the new metering during the Performance Guarantee Period.

1.3 "Incremental Base Revenue" is Base Revenue received during the Performance Guaranty Period for electric service rendered to the Premises in excess of Baseline Base Revenue.

1.4 "Performance Guaranty Period" is the period of time commencing with the In-service Date, and ending on the fifth anniversary of the In-Service Date ("Expiration Date").

1.5 "Performance Guaranty Amount" is the dollar amount calculated in 2.2 below.

ARTICLE II - PERFORMANCE GUARANTEE AMOUNT

2.1 For purposes of this Agreement, Incremental Base Revenue shall equal the amount remaining after any applicable previously calculated Baseline Base Revenue is subtracted from the total Base Revenue received by the Company from the Customer for electric service to the Premises during the Performance Guarantee Period.

2.2 The Performance Guaranty Amount is the cost, as determined by the Company, of the required system expansion less Customer's Contribution in Aid of Construction ("CIAC") multiplied by a factor of 1.53. The Customer agrees to provide Company a Performance Guaranty Amount in the amount specified in the table below prior to Company installing the Facilities necessary to provide the electric service to serve the Premises.

ISSUED BY: G. L. Gillette, President

DATE EFFECTIVE:

TECO
TAMPA ELECTRIC

SECOND REVISED SHEET NO. 7.920
CANCELS FIRST REVISED SHEET NO. 7.920

ARTICLE I – DEFINITIONS

1.1 "Relocated Facilities"– Customer facilities that have been dismantled or removed from one site on the customer's lands and reconstructed or relocated to the Premises in support of expanded mining activity within a specified region of customer lands within the Company's service territory.

1.2 "Expanded Facilities"– new Customer facilities built at or near the Premises to support expanded mining operations within a specified region of Customer lands within the Company's service territory.

1.3 "Base Revenue" is the portion of electric revenue received by the Company for electric service to the Premises consisting only of applicable base demand charges, base non-fuel energy charges and facilities rental charges, if applicable. Base Revenue excludes, without limitation, capacity, basic service, energy conservation, environmental, and fuel and purchased power recovery charges, franchise fees, and taxes.

1.4 "Baseline Base Revenue" equals the Base Revenue, if any, received for electric service at the current Premises (in the case of Expanded Mining Facilities) or at the former location (in the case of Relocated Mining Facilities), for the twelve-month period prior to the In-Service Date. If electric service has existed for less than twelve months prior to the In-Service Date, the Baseline Base Revenue will be calculated by averaging the monthly Base Revenue for those months that the electric service has existed prior to the In-Service Date and multiplying that average monthly Base Revenue by twelve. If no electric service has been provided at the Premises prior to the In-Service Date, the Baseline Base Revenue shall be zero. If the requested expanded electric service to the Premises will be measured by new metering, separate and apart from any metering of existing service to the Premises, there shall be no need to calculate Baseline Base Revenue and the Incremental Base Revenue shall be all Base Revenue received for electric service measured by the new metering during the Performance Guarantee Period.

1.5 "Incremental Base Revenue" is Base Revenue received during the Performance Guaranty Period for electric service rendered to the Premises in excess of Baseline Base Revenue.

1.6 "Performance Guaranty Period" is the period of time commencing with the In-service Date, and ending on the fifth anniversary of the In-Service Date ("Expiration Date").

1.7 "Performance Guaranty Amount" is the dollar amount calculated in 2.2 below

ISSUED BY: G. L. Gillette , President

DATE EFFECTIVE:

TAMPA ELECTRIC

EIGHTH REVISED SHEET NO. 8.070
CANCELS SEVENTH REVISED SHEET NO. 8.070

Continued from Sheet No. 8.061

CHARGES/CREDITS TO QUALIFYING FACILITY

A. Basic Service Charges

A monthly Basic Service Charge will be rendered for maintaining an account for a Qualifying Facility engaged in either an As-Available Energy or Firm Capacity and Energy transaction and for other applicable administrative costs. Actual charges will depend on how the QF is interconnected to the Company.

QFs not directly interconnected to the Company, will be billed $990 monthly as a Basic Service Charge.

Monthly Basic Service charges, applicable to QFs directly interconnected to the Company, by Rate Schedule are:

Rate Schedule	Basic Service Charge ($)	Rate Schedule	Basic Service Charge ($)
RS	15.00	GST	20.00
GS	18.00	GSDT (secondary)	30.00
GSD (secondary)	30.00	GSDT (primary)	130.00
GSD (primary)	130.00	GSDT (subtrans.)	990.00
GSD (subtrans.)	990.00	SBFT (secondary)	55.00
SBF (secondary)	55.00	SBFT (primary)	155.00
SBF (primary)	155.00	SBFT (subtrans.)	1,015.00
SBF (subtrans.)	955.00	IST (primary)	622.00
IS (primary)	622.00	IST (subtrans.)	2,372.00
IS (subtrans.)	2,372.00		
SBI (primary)	647.00		
SBI (subtrans.)	2,397.00		

When appropriate, the Basic Service Charge will be deducted from the Qualifying Facility's monthly payment. A statement of the charges or payments due the Qualifying Facility will be rendered monthly. Payment normally will be made by the twentieth business day following the end of the billing period.

Continued to Sheet No. 8.071

ISSUED BY: G. L. Gillette, President

DATE EFFECTIVE:

TECO
TAMPA ELECTRIC

SECOND REVISED SHEET NO. 8.312
CANCELS FIRST REVISED SHEET NO. 8.312

Continued from Sheet No. 8.308

Should the CEP elect a Net Billing Arrangement, the hourly net capacity and energy sales delivered to the purchasing utility shall be purchased at the utility's avoided capacity and energy rates, where applicable, in accordance with FPSC Rules 25-17.0825 and 25-17.0832, F.A.C. Purchases from the interconnecting utility shall be billed at the retail rate schedule, under which the CEP load would receive service as a customer of the utility.

Although a billing option may be changed in accordance with FPSC Rule 25-17.082, F.A.C., the Contracted Capacity may only change through mutual negotiations satisfactory to the CEP and the Company.

Basic Service charges that are directly attributable to the purchase of firm capacity and energy from the CEP are deducted from the CEP's total monthly payment. A statement covering the charges and payments due the CEP is rendered monthly and payment normally is made by the 20th business day following the end of the Monthly Period.

CHARGES/CREDITS TO THE CEP:

1. **Basic Service Charges:** A monthly Basic Service Charge will be rendered for maintaining an account for the CEP engaged in either an As-Available Energy or firm capacity and energy transaction and for other applicable administrative costs. Actual charges will depend on how the CEP is interconnected to the Company.

   CEPs not directly interconnected to the Company, will be billed $990 monthly as a Basic Service Charge.

   Monthly Basic Service charges, applicable to CEPs directly interconnected to the Company, by Rate Schedule are:

RATE SCHEDULE	BASIC SERVICE CHARGE ($)	RATE SCHEDULE	BASIC SERVICE CHARGE ($)
RS	15.00		
GS	18.00	GST	20.00
GSD (secondary)	30.00	GSDT (secondary)	30.00
GSD (primary)	130.00	GSDT (primary)	130.00
GSD (subtrans.)	990.00	GSDT (subtrans.)	990.00
SBF (secondary)	55.00	SBFT (secondary)	55.00
SBF (primary)	155.00	SBFT (primary)	155.00
SBF (subtrans.)	1,015.00	SBFT (subtrans.)	1,015.00
IS (primary)	622.00	IST (primary)	622.00
IS (subtrans.)	2,372.00	IST (subtrans.)	2,372.00
SBI (primary)	647.00		
SBI (subtrans.)	2,397.00		

Continued to Sheet No. 8.314

ISSUED BY: G. L. Gillette, President

DATE EFFECTIVE:

Exhibit B

TECO
TAMPA ELECTRIC

FIRST REVISED SHEET NO. 8.314
CANCELS ORIGINAL SHEET NO. 8.314

If CEP takes service under Rate Rider GSLM-2 or GSLM-3, an additional Basic Service Charge of $200.00 will apply.

When appropriate, the Basic Service Charge will be deducted from the CEP's monthly payment. A statement of the charges or payments due the CEP will be rendered monthly. Payment normally will be made by the 20th business day following the end of the billing period.

2. **Interconnection Charge for Non-Variable Utility Expenses:** The CEP shall bear the cost required for interconnection including the metering. The CEP shall have the option of payment in full for interconnection or make equal monthly installment payments over a 36 month period together with interest at the rate then prevailing for 30 days highest grade commercial paper; such rate to be determined by the Company 30 days prior to the date of each payment.

3. **Interconnection Charge for Variable Utility Expenses:** The CEP shall be billed monthly for the cost of variable utility expenses associated with the operation and maintenance of the interconnection. These costs include a) the Company's inspections of the interconnection and b) maintenance of any equipment beyond that which would be required to provide normal electric service to the CEP with respect to other Customers with similar load characteristics.

4. **Taxes and Assessments:** The CEP shall be billed monthly an amount equal to the taxes, assessments, or other impositions, if any, for which the Company is liable as a result of its purchases of firm capacity and energy produced by the CEP.

   If the Company obtains any tax savings as a result of its purchases of firm capacity and energy produced by the CEP, which tax savings would not have otherwise been obtained, those tax savings shall be credited to the CEP.

5. **Emission Allowance Clause:** Subject to approval by the FPSC, the CEP shall receive a monthly credit, to the extent the Company can identify the same, equal to the value, if any, of any reduction in the number of air emission allowances used by the Company as a result of its purchase of firm capacity and energy produced by the EP; provided that no such credit shall be given if the cost of compliance associated with air emission standards is included in the determination of full avoided cost.

TERMS OF SERVICE:

1. It shall be the CEP's responsibility to inform the Company of any change in its electric generation capability.

ISSUED BY: G. L. Gillette, President

DATE EFFECTIVE:

TECO
TAMPA ELECTRIC

~~ELEVENTH~~ TWELFTH REVISED SHEET NO. 3.030
CANCELS ~~TENTH~~ ELEVENTH REVISED SHEET NO. 3.030

SERVICE CHARGES

1. An Initial Connection Charge of $75.00 is applicable for the initial establishment of service to a premises.

2. The appropriate Connection Charge shown below shall apply to the subsequent re-establishment of service to a premises for which service has not been disconnected due to non-payment or violation of Company or Commission Rules. For purposes of these charges, normal working hours are Monday through Friday, 7:00 a.m. to 6:00 p.m., excluding holidays.

   a. A Connection Charge of $~~25.00~~28.00 shall apply to the re-establishment of service to a premises. The service work will be performed during normal working hours on the next business day following the customer's request for service unless the customer requests a later service date.

   b. A Connection Charge of $~~65.00~~75.00 shall apply to the re-establishment of service to a premises performed by the Company to accommodate a special request by the customer for same day service. Such special request must be made prior to 6:00 p.m. of that day.

   c. A Connection Charge of $300.00 shall apply to the re-establishment of service to a premises performed by the Company on a Saturday, between 8:00 a.m. and 12:00 noon, to accommodate a special request by the customer for service during that time.

3. The appropriate Reconnect after Disconnect Charge shown below shall apply to the re-establishment of service after service has been disconnected due to non-payment or violation of Company or Commission Rules:

   a. For service which has been disconnected at the point of metering, the Reconnect after Disconnect Charge is $~~50.00~~55.00.

   b. For service which has been disconnected at a point distant from the meter, the Reconnect after Disconnect Charge is $~~140.00~~165.00.

4. A Field ~~Credit~~ Visit Charge of $~~20.00~~25.00 ~~is applicable in the event a Company representative visits a premise for the purpose of disconnecting service due to non-payment and instead makes other payment arrangements with the customer~~ may be assessed and applied to the customer's first billing for service at a particular premises following the occurrence of any of the events described below.

Continued to Sheet No. 3.032

ISSUED BY: ~~G. R. Black~~G. L. Gillette, President

DATE EFFECTIVE: ~~May 7, 2009~~

Exhibit B

TECO
TAMPA ELECTRIC

~~ORIGINAL~~ FIRST REVISED SHEET NO. 3.032
CANCELS ORIGINAL SHEET NO. 3.032

Continued from Sheet No. 3.030

a. A Company representative visits the premises for the purpose of disconnecting service due to non-payment and instead makes other payment arrangements with the customer.

b. The customer has requested service to be initially connected or reconnected and the Company upon arrival finds the premises is not in a state of readiness or acceptable condition to be energized.

c. The customer or his representative has made an appointment with the Company to discuss the design, location, or alteration of his service arrangement at the premise and the Company maintains such an appointment but finds the customer/representative is not present for such discussion.

5. A Returned Check Charge as allowed by Florida Statute 68.065 shall apply for each check or draft dishonored by the bank upon which it is drawn. Termination of service shall not be made for failure to pay the Returned Check Charge.

6. Charges for services due and rendered which are unpaid as of the past due date are subject to a Late Payment Charge. The Late Payment Charge for non-governmental accounts shall be the greater of $5.00 or 1.5% for late payments over $10.00 and 1.5% for late payments $10.00 or less. Accounts of federal, state, and local governmental agencies and instrumentalities are subject to a Late Payment Charge at a rate no greater than allowed, and in a manner permitted, by applicable law.

7. A Tampering Charge of $~~50.00~~55.00 is applicable to a customer for whom the Company deems has undertaken unauthorized use of service and for whom the Company has not elected to pursue full recovery of investigative costs and damages as a result of the unauthorized use. This charge is in addition to any other service charges which may be applicable.

ISSUED BY: ~~C. R. Black~~G. L. Gillette, President

DATE EFFECTIVE: ~~May 7, 2009~~

TECO
TAMPA ELECTRIC

~~EIGHTH~~ NINTH REVISED SHEET NO. 3.200
CANCELS ~~SEVENTH~~ EIGHTH REVISED SHEET NO. 3.200

STANDBY GENERATOR RIDER

SCHEDULE: GSSG-1

AVAILABLE: At the option of the customer, available to commercial and industrial customers on rate schedule GSD, GSDT, SBF, and SBFT who sign a Tariff Agreement for the Provision of Standby Generator Transfer Service.

CHARACTER OF SERVICE: Upon notification by Tampa Electric Company, electric service to all or a portion of the customer's firm load will be transferred by the customer to a standby generator(s) for service.

MONTHLY CREDITS: Credits will be applied each billing period to the regular bill submitted under the GSD, GSDT, SBF, or SBFT rate schedule, for credits generated in the previous billing period.

Credit:

$~~4.00~~4.75/KW/Month payment for Average Transferable Demand of a customer's load to a standby generator(s).

INITIAL TRANSFERABLE DEMAND: To begin participation under this tariff, Initial Transferable Demand will be determined by Tampa Electric in the field at the customer's site by transferring the customer's normal load to the standby generator(s).

AVERAGE TRANSFERABLE DEMAND: For a control month, Transferable Demand is calculated by totaling the KWH produced by the standby generator(s) during all the control(s) in the month divided by the total control hours in the month (less the 30 minute customer response time to transfer load per control). This demand is then averaged with the calculated Transferable Demands from the previous service months (for a maximum of eleven) to determine the Average Transferable Demand. For non-control months, the Average Transferable Demand is the average of the calculated Transferable Demands of the previous twelve months.

NOTIFICATION SCHEDULE: All time periods stated in clock time. (Meters are programmed to automatically adjust for changes from standard to daylight savings time and vice versa.)

Normally the Company will notify customers to transfer load to standby generator(s) during the prime hours. These periods are:

Continued to Sheet No. 3.201

ISSUED BY: G. L. Gillette, President

DATE EFFECTIVE: ~~April 29, 2011~~

TAMPA ELECTRIC

~~FIRST~~ SECOND REVISED SHEET NO. 3.255
CANCELS ~~ORIGINAL~~ FIRST REVISED SHEET NO. 3.255

NET METERING SERVICE

SCHEDULE: NM-1

AVAILABLE: Entire Service Area.

APPLICABLE: This schedule is applicable to a customer who:

1. Takes retail electric service from Tampa Electric under an otherwise applicable rate schedule (OAS) at their premises;
2. Uses a renewable electrical generating facility ("Eligible Customer Generator") with a capacity of not more than 2,000 kilowatts that is located on the customer's owned, leased, or rented premises and that is intended primarily to offset part or all of the customer's own electrical requirements;
3. Is interconnected and operates in parallel with Tampa Electric's transmission or distribution systems; and
4. Provides Tampa Electric with a completed signed Standard Interconnection Agreement (SIA) for Tier 1, Tier 2 or Tier 3 Renewable Generator Systems.

A customer who owns, rents or leases a premises that includes an Eligible Customer Generator, that was previously approved by Tampa Electric for interconnection prior to the customer moving in and/or taking electric service with Tampa Electric (Change of Party Customer), will take service on this tariff as long as the requirements of this section are met. To be eligible, the Change of Party Customer must have a completed signed SIA.

At the NM-1 customer's sole discretion, service may be taken under one of Tampa Electric's standby rate schedules SBF or SBFT with or without GSLM-3, if it is not already their OAS. Customers taking service under IS or IST schedules who take NM-1 service may, at their sole discretion, choose to take service under one of Tampa Electric's standby rate schedule SBI, as applicable, if it is not already their OAS.

MONTHLY RATE: All rates charged under this schedule will be in accordance with the Eligible Customer Generator's OAS. A Customer served under this schedule is responsible for all charges from its OAS including monthly minimum charges, ~~customer~~ basic service charges, meter charges, facilities charges, demand charges and surcharges. Charges for energy (kWh) supplied by Tampa Electric will be based on the net metered usage in accordance with Billing (see below).

ISSUED BY: ~~C. R. Black~~G. L. Gillette, President

DATE EFFECTIVE: ~~June 23, 2009~~

TECO
TAMPA ELECTRIC

~~THIRD~~ FOURTH REVISED SHEET NO. 4.010
CANCELS ~~SECOND~~ THIRD REVISED SHEET NO. 4.010

TECHNICAL TERMS AND ABBREVIATIONS

Alternating Current
An electric current that reverses its direction at regularly recurring intervals.

Ampere
The common unit of electric current flow.

Applicant
Any person, partnership, association, corporation or governmental agency controlling or responsible for the development of a new subdivision, business, industry, community, geographic area or dwelling unit and applying for the construction of electric facilities to serve such facility or the conversion, relocation or removal of existing electric facilities which serve such facility.

Authority Having Jurisdiction (AHJ)
A person or agency authorized to inspect and approve electrical installations.

Auxiliary Service
The type of electric service which is furnished or made available by the Company for a portion of a Customer's electrical energy requirements which ordinarily is furnished by the Customer from some other source of electrical supply.

Available Fault Current
The maximum current available from the utility source that may occur in a fault condition.

Avoided Costs
The incremental costs to an electric utility of electric energy or capacity or both which, but for the purchase from the qualifying facility or facilities, such utility would generate itself or purchase from another source.

Basic Service Charge
A charge comprised of the cost of meter and service equipment, a portion of the cost of distribution equipment (poles, wires, transformers) plus the recurring cost of reading the meter, calculating and mailing the bill, processing payment, and maintaining the customer's records.

ISSUED BY: ~~J. B. Ramil~~ G. L. Gillette, President

DATE EFFECTIVE: ~~March 11, 2002~~

Exhibit B

TECO
TAMPA ELECTRIC

~~SIXTH~~ SEVENTH REVISED SHEET NO. 4.040
CANCELS ~~FIFTH~~ SIXTH REVISED SHEET NO. 4.040

Current
The volume of electric energy in amperes flowing through a conductor.

Customer
Any present or prospective user of the Company's electric service, his authorized representative (builder, architect, engineer, electrical contractor, etc.) or others for whose benefit the electric service under this tariff is made (property owner, landlord, tenant, renter, occupant, etc.). When electric service is desired at more than one location, each such location or delivery point shall be considered as a separate customer.

~~Customer Facilities Charge~~
~~A charge comprised of the return on the Company's investment in a customer's meter and service equipment plus the recurring cost of reading the meter, calculating and mailing the bill, processing payment, and maintaining the customer's records.~~

Delivery Point (Point of Attachment, Point of Delivery)
The point where the Company wiring interfaces with the customer wiring, and where the customer assumes the responsibility for further delivery and use of the electricity.

Delta Connection
A three-phase electrical connection where the electrical service is connected in a triangular configuration.

Demand
The magnitude of electric load of an installation. Demand may be expressed in kilowatts, kilovolt-amperes, or other suitable units.

Demand Charge
The specified charge to be billed on the basis of the demand under an applicable rate schedule.

Difficult Trenching Conditions
Trenching through soil which contains considerable rock, is unstable, has a high water table, and/or has obstructions that unduly impede trenching at normal speeds with machines or requires extensive hand digging or shoring.

Distribution System
Electric service facilities consisting of primary and secondary conductors, service laterals, transformers and necessary accessories and appurtenances for the furnishing of electric power at utilization voltage (13 kV and below on the Company's system).

Drawing
Drawings illustrating technical specification and requirements for electric service are published separately in the Tampa Electric Standard Electrical Service Requirements Manual which is available upon request at any Tampa Electric Company office.

ISSUED BY: ~~C. R. Black~~G. L. Gillette, President

DATE EFFECTIVE: ~~May 7, 2009~~

Exhibit B

TAMPA ELECTRIC

~~SECOND~~ THIRD REVISED SHEET NO. 4.070
CANCELS ~~FIRST~~ SECOND REVISED SHEET NO. 4.070

Interconnection Costs

All costs associated with the change-out, upgrading or addition of protective devices, transformers, lines, services, meters, switches, and associated equipment and devices beyond those which would be required to provide normal service to the qualifying facility if no cogeneration were involved.

Kilovar (KVAR)

Reactive power is that portion of the apparent power which is not available to do work. Reactive power is required to furnish charging current to magnetic or electrostatic equipment connected to a system.

Kilovolt-Ampere (KVA)

It is the product of the volts times the amperes, divided by 1,000, where the amperes represent the vectorial sum of the ampere current that is in step with the alternating voltage (representating the current to do useful work) and the reactive ampere current flowing In the circuit.

Kilowatt (KW) (1000 watts)

A watt is the electrical unit of power or rate of doing work. It is equal to one ampere flowing under the pressure of one volt at unity power factor.

Kilowatt-Hour (KWH)

Kilowatts times time in hours.

Light-Emitting Diode (LED)
A semiconductor light source.

Line Extension

That extension of the circuit to be added to the existing circuit.

Load

(1) The customer's equipment requiring electrical power.
(2) The quantity of electric power required by the customer's equipment, usually expressed in kilowatts or horsepower.

Load Balance

ISSUED BY: ~~G. F. Anderson~~G. L. Gillette, President

DATE EFFECTIVE: ~~May 10, 1993~~

Exhibit B

TECO
TAMPA ELECTRIC

~~SECOND~~ THIRD REVISED SHEET NO. 4.070
CANCELS ~~FIRST~~ SECOND REVISED SHEET NO. 4.070

An equally spread load over a multiphase system.

Load Center

The customer's circuit panel or distribution point.

Load Factor

The number of kilowatt-hours used for a given period of time divided by the product of the maximum kilowatt demand established during the period and the number of hours in the period.

ISSUED BY: ~~G. F. Anderson~~G. L. Gillette, President

DATE EFFECTIVE: ~~May 10, 1993~~

TECO
TAMPA ELECTRIC

~~SECOND~~ THIRD REVISED SHEET NO. 4.080
CANCELS ~~FIRST~~ SECOND REVISED SHEET NO. 4.080

Low-Density Subdivision

A subdivision having a density of at least 1.0 dwelling units but less than 6 dwelling units per acre.

Lumen

A unit of light measurement. The intensity of light delivered by one standard candle at a distance of one foot is approximately one (1) lumen.

Luminaire

A lighting fixture for ~~Street~~ street and area lighting.

Main Distribution System

That part of the Company's Distribution System which does not include overhead service drops, underground service laterals or lighting systems.

Main Switch (Disconnect)

A customer-owned device used to disconnect the customer's total load from the Company's system.

Manufactured Home (includes Mobile Home and Trailer)

A factory assembled structure equipped with the necessary service connections and made so as to be readily moveable as a unit without a permanent foundation.

Metal Halide

A lamp using argon-xenon and mercury as a medium for street and area lighting.

Metering Room

A room in a customer's facility existing solely for the metering equipment.

Meter Socket Enclosure
A meter socket enclosure is a device that provides support and means of electrical connection to a watt-hour meter. It has a wiring chamber with provisions for conduit entrances and exits, and a means of sealing the meter in place.

Multiple Occupancy Buildings

ISSUED BY: ~~J. B. Ramil~~G. L. Gillette, President

DATE EFFECTIVE: ~~March 11, 2002~~

TECO
TAMPA ELECTRIC

~~SECOND~~ THIRD REVISED SHEET NO. 4.080
CANCELS ~~FIRST~~ SECOND REVISED SHEET NO. 4.080

A structure erected and formed of component structural parts and designed to contain five (5) or more individual dwelling units.

National Electrical Code (NEC)

The minimum standard for customer wiring as enacted by the National Fire Protection Association and enforced by local government.

Network

An arrangement of transformers and wiring effecting a highly reliable source of electrical energy in any given area.

ISSUED BY: ~~J. B. Ramil~~G. L. Gillette, President

DATE EFFECTIVE: ~~March 11, 2002~~

TECO
TAMPA ELECTRIC

~~FOURTH~~ FIFTH REVISED SHEET NO. 4.090
CANCELS ~~THIRD~~ FOURTH REVISED SHEET NO. 4.090

Overhead Service
Wiring and associated facilities normally installed by the Company on poles to serve the customer.

Ownership Line
The point where the Company's facilities connect with the customer's facilities.

Pedestal
A meter socket enclosure mounted on a post and fed from an underground source.

Power Factor
Ratio of kilowatts to kilovolt-amperes.

Premises
The property location of customer or Company equipment.

Primary Distribution Service
The delivery of electricity transformed from the transmission system to a distribution service voltage, typically 13kV, whereby the customer may utilize such voltage and is responsible for providing the transformation facilities to reduce the voltage for any secondary distribution service voltage requirement.

Primary Voltage
The voltage level in a local geographic area which is available after the Company has provided transformation from the transmission system.

Qualifying Facility
A cogenerator or small power producer which obtains qualifying status under Section 201 of PURPA and Subpart B of FERC regulations.

Raceway
A mechanical structure for supporting wiring, conduits or bus.

Rate Schedule
The approved standard used for calculation of bills.

Relay Service
Premium service supplied to a customer from more than one distinct source capable of automatic or customer controlled manual switching upon loss of the preferred source. A distinct source is a distribution source originating from a unique distribution substation transformer.

ISSUED BY: ~~C. R. Black~~G. L. Gillette, President

DATE EFFECTIVE: ~~May 7, 2009~~

TECO
TAMPA ELECTRIC

~~THIRD~~ FOURTH REVISED SHEET NO. 4.100
CANCELS ~~SECOND~~ THIRD REVISED SHEET NO. 4.100

~~Relay Service~~
~~Premium service supplied to a customer from more than one distinct source capable of automatic or customer controlled manual switching upon loss of the preferred source. A distinct source is a distribution source originating from a unique distribution substation transformer.~~

Renewable Energy
Electrical energy produced from renewable sources defined in applicable Florida Statutes.

Residential Service
Service to customers in private residences and individually metered apartments and condominiums when all energy is used for domestic purposes.

Right-of-Way
The established path for the installation of the Company's wiring on public property.

Rules and Regulations
The approved standards and methods for service to the Company's customers.

Rural
Outside the geographical limits of any incorporated cities, except areas which exhibit urban characteristics.

Secondary Distribution Service
The delivery of electricity transformed to the lowest utilized service voltage, typically ranging from 120 volts to 480 volts.

Service
(1) The supply of the Company's product, "Electrical Energy", measured in kilowatt-hours and kilowatt demand.
(2) The conductors and equipment for delivering energy from the electricity supply system to the wiring system of the premises served.

Service Area
The established geographical boundaries of the Company.

Service Drop
The overhead service conductor(s) from the last pole or other aerial support to and including the connections to the service entrance conductors at the building.

Service Entrance

ISSUED BY: ~~C. R. Black~~G. L. Gillette, President

DATE EFFECTIVE: ~~May 7, 2009~~

Exhibit B

TECO
TAMPA ELECTRIC

~~THIRD~~ FOURTH REVISED SHEET NO. 4.100
CANCELS ~~SECOND~~ THIRD REVISED SHEET NO. 4.100

That portion of the wiring system between the point of attachment to the Company's distribution system and the load side terminals of the main switch or switches. This will include the grounding equipment.

Service Equipment

The necessary equipment, usually consisting of circuit-breaker or switch, fuses and their accessories, located near the point of entrance of supply conductors' to a building and intended to constitute the main control and means of disconnection for the supply to that building.

ISSUED BY: ~~C. R. Black~~G. L. Gillette, President

DATE EFFECTIVE: ~~May 7, 2009~~

TECO
TAMPA ELECTRIC

~~SECOND~~ THIRD REVISED SHEET NO. 4.120
CANCELS ~~FIRST~~ SECOND REVISED SHEET NO. 4.120

Townhouse
A single family dwelling unit in a group of such units contained in a building where each unit is separated only by fire walls. Each townhouse unit is normally constructed upon a separate lot and serviced with separate utilities.

Transformer
The device which changes voltage levels.

Transmission System
The network of high voltage lines and associated equipment, typically ranging from 69 kV to 230 kV, which are used to move electrical power from generating resources to load centers where it is transformed to a lower primary distribution voltage for distribution to customers.

Underground Commercial Distribution (UCD)
The wiring, transformers, and other related equipment required to distribute electrical energy to a commercial customer or customers.

Underground Residential Distribution (URD)
The wiring, transformers, and other related equipment required to distribute electrical energy to a residential customer or multiple residential customers.

Underground Service
The wiring system and associated equipment which is placed on or in the earth, as opposed to pole line construction.

Urban
Inside the geographical limits of an incorporated city, or having the characteristics of such an area in terms of use and density.

Vault
An isolated ventilated enclosure for electrical equipment with fire-resistant walls, ceiling and floor which personnel may enter and in which transformers and switching equipment are installed, operated, and maintained.

Voltage
The electrical pressure of a circuit expressed in volts. Generally, the nominal rating based on the maximum normal effective difference of potential between the conductors of a circuit.

Voltage Dip
A momentary reduction of voltage level.

Watt
The basic unit of electrical power (see Kilowatt).

~~Weather Head~~ Weatherhead
A device used at the service entrance to prevent water from entering the service mast or riser.

ISSUED BY: ~~G. R. Black~~G. L. Gillette, President

DATE EFFECTIVE: May 7, 2009

TAMPA ELECTRIC

~~SECOND~~ THIRD REVISED SHEET NO. 4.120
CANCELS ~~FIRST~~ SECOND REVISED SHEET NO. 4.120

~~Wye Connection~~

~~A three-phase electrical connection where the equipment (transformer, load, etc.) is connected in a "Y" configuration. Also called a star connection.~~

ISSUED BY: ~~G. R. Black~~G. L. Gillette, President

DATE EFFECTIVE: ~~May 7, 2009~~

TECO
TAMPA ELECTRIC

ORIGINAL SHEET NO. 4.130

Wye Connection

A three-phase electrical connection where the equipment (i.e., transformer, load, etc.) is connected in a "Y" configuration. Also called a "star" connection.

ISSUED BY: G. L. Gillette, President

DATE EFFECTIVE:

TECO
TAMPA ELECTRIC

~~FIFTH~~ SIXTH REVISED SHEET NO. 5.090
CANCELS ~~FOURTH~~ FIFTH REVISED SHEET NO. 5.090

Continued from Sheet No. 5.080

2.2.5 LIMITATION ON CONSEQUENTIAL DAMAGES

The Customer shall not be entitled to recover from the Company for loss of use of any property or equipment, loss of profits or income, loss of production, rental expenses for replacement of property or equipment, diminution in value of property, expenses to restore operations, loss of goods or products, or any other consequential, indirect, unforeseen, incidental or special damages.

2.3 COMPANY EQUIPMENT ON PRIVATE PROPERTY

An easement will be required where necessary for the Company to locate its facilities on property not designated as a public right-of-way to serve the customer on whose property the facilities are to be located. Service drops, service laterals and area light services are the exception to the ~~proceeding~~ preceding rule. If a service drop is expected to serve future customers, an easement should be obtained. Easements will also be required where it is necessary for the Company's facilities to cross over property not designated as public right-of-way to serve customers other than the property owner. Normal distribution easements will be 15 feet wide, but easements will vary in dimensions depending upon the type of facility necessary. All matters pertaining to easements will be handled directly with the appropriate representative in the Company office serving the area in question.

In the event that the Company's facilities are located on a customer's property to serve the customer, and if it becomes desirable to relocate these facilities due to expansion of the customer's building or other facilities, or for other reasons initiated by the customer, the Company will, where feasible, relocate its facilities. The Company may require that all costs associated with the requested relocation or removal be charged to the customer making the request.

2.4 ELECTRIC SYSTEM RELOCATIONS

In subdivided property in general, the Company endeavors to locate its facilities such that they are in the immediate vicinity of a lot line. This may not be possible due to subdivision replatting or inability of the Company to so locate its facilities. In rural areas facilities are located so as to provide the most efficient electrical distribution system.

If a customer desires that a guy wire, pole or other facility be relocated, the Engineering Department at the nearest Company office should be contacted. Consideration will be given to each case; and if practicable, the Company will relocate such facility to the vicinity of the nearest lot line or to the desired location. The Company may require that all costs associated with the requested relocation or removal be charged to the customer making the request.

Continued to Sheet No. 5.100

ISSUED BY: ~~W. N. Cantrell~~G. L. Gillette, President

DATE EFFECTIVE: ~~October 15, 2004~~

TECO
TAMPA ELECTRIC

~~SIXTH~~ SEVENTH REVISED SHEET NO. 5.180
CANCELS ~~FIFTH~~ SIXTH REVISED SHEET NO. 5.180

Continued from Sheet No. 5.175

Where the company's facilities are reasonably adequate and of sufficient capacity to carry the actual loads normally imposed, the company may require that the equipment on the Customer's premises shall be such that the starting and operating characteristics will not cause an instantaneous voltage drop of more than 4% of the standard voltage, measured at the point of delivery, or cause objectionable flicker to other Customer's service.

2.17 EMERGENCY RELAY POWER SUPPLY

The Company will receive applications for emergency relay power supply service from existing and/or new customers and reserves the right to approve or disapprove each application based upon need, location, feasibility, availability and size of load.

After receiving approval, the Company ~~may~~ will require that all costs of any duplication of additional facilities required by the customer in excess of the facilities normally furnished by the Company for a single source, single transformation, electric service installation, be charged to the customer making the request. This shall include the cost of existing facilities being reserved at a charge of $31.78 per kW.

Customers requesting relay service through a single point of delivery to a multi-serviced facility, must ensure that all new occupants of the multi-serviced facility beyond the single point of delivery are aware of the obligation to pay charges associated with relay service. All existing occupants (i.e. occupants with leases predating the request for relay service to a multi-serviced facility) may choose not to pay the relay service charge at the time service is provided but must pay the charge upon renewal of the existing lease. Any unrecovered revenues related to the relay service charge will be billed to the customer requesting relay service for the multi-serviced facility.

Exceptions may be made by the Company when public safety is involved.

III. CUSTOMER SERVICES AND WIRING

3.1 GENERAL REQUIREMENTS FOR CUSTOMER WIRING

As previously stated, compliance of customer owned facilities with the requirements of the National Electrical Code will provide the customer with a safe installation, but not necessarily an efficient or convenient installation.

Continued to Sheet No. 5.181

ISSUED BY: ~~J. B. Ramil~~G. L. Gillette, President

DATE EFFECTIVE: ~~June 1, 1999~~

Exhibit B

TECO
TAMPA ELECTRIC

~~TWENTY-SECOND~~TWENTY-THIRD REVISED SHEET NO. 6.010
CANCELS ~~TWENTY-FIRST~~TWENTY-SECOND REVISED SHEET NO. 6.010

INDEX OF RATE SCHEDULES

ISSUED BY: ~~C. R. Black~~G. L. Gillette, President

DATE EFFECTIVE: ~~May 7, 2009~~

Exhibit B

TECO
TAMPA ELECTRIC

~~SEVENTEENTH~~ EIGHTEENTH REVISED SHEET NO. 6.030
CANCELS ~~SIXTEENTH~~ SEVENTEENTH REVISED SHEET NO. 6.030

RESIDENTIAL SERVICE

SCHEDULE: RS

RATE CODE: 110, 111, 120, 121, 130, 131, 170, 171, 180, 181.

AVAILABLE: Entire service area.

APPLICABLE: To residential consumers in individually metered private residences, apartment units, and duplex units. All energy must be for domestic purposes and should not be shared with or sold to others. In addition, energy used in commonly-owned facilities in condominium and cooperative apartment buildings will qualify for this rate schedule, subject to the following criteria:

1. 100% of the energy is used exclusively for the co-owners' benefit.
2. None of the energy is used in any endeavor which sells or rents a commodity or provides service for a fee.
3. Each point of delivery will be separately metered and billed.
4. A responsible legal entity is established as the customer to whom the Company can render its bills for said service.

Resale not permitted.

LIMITATION OF SERVICE: This schedule includes service to single phase motors rated up to 7.5 HP. Three phase service may be provided where available for motors rated 7.5 HP and over.

MONTHLY RATE:

~~Customer Facilities~~Basic Service Charge:
$~~10.50~~15.00

Energy and Demand Charge:

First 1,000 kWh	~~4.495~~4.598¢ per kWh
All additional kWh	~~5.495~~5.598¢ per kWh

MINIMUM CHARGE: The ~~Customer Facilities~~Basic Service Charge.

FUEL CHARGE: See Sheet Nos. 6.020 and 6.021.

Continued to Sheet No. 6.031

ISSUED BY: G. L. Gillette, President

DATE EFFECTIVE: ~~January 1, 2010~~

Exhibit B

TECO
TAMPA ELECTRIC

~~NINTEENTH~~ TWENTIETH REVISED SHEET NO. 6.050
CANCELS ~~EIGHTEENTH~~ NINETEENTH REVISED SHEET NO. 6.050

GENERAL SERVICE - NON DEMAND

SCHEDULE: GS

RATE CODE: 200, 201, 920.

AVAILABLE: Entire service area.

APPLICABLE: For lighting and power in establishments not classified as residential whose energy consumption has not exceeded 9,000 kWh in any one of the prior twelve (12) consecutive billing periods ending with the current billing period. For any billing period that exceeds 35 days, the energy consumption shall be prorated to that of a 30-day amount for purposes of administering this requirement. Resale not permitted.

CHARACTER OF SERVICE: Single or 3 phase, 60 cycles and approximately 120 volts or higher, at Company's option.

LIMITATION OF SERVICE: All service under this rate shall be furnished through one meter. Standby service permitted on Schedule GST only.

MONTHLY RATE:

~~Customer Facilities Charge~~Basic Service Charge:

Metered accounts	$~~10.50~~18.00
Un-metered accounts	$ ~~9.00~~15.00

Energy and Demand Charge:
~~4.845~~4.899¢ per kWh

MINIMUM CHARGE: The ~~Customer Facilities~~Basic Service Charge.

EMERGENCY RELAY POWER SUPPLY CHARGE: The monthly charge for emergency relay power supply service shall be 0.151¢ per kWh of billing energy. This charge is in addition to the compensation the customer must make to the Company as a contribution-in-aid of construction.

Continued to Sheet No. 6.051

ISSUED BY: G. L. Gillette, President **DATE EFFECTIVE:** ~~January 1, 2010~~

TECO
TAMPA ELECTRIC

~~EIGHTEENTH~~ NINETEENTH REVISED SHEET NO. 6.080
CANCELS ~~SEVENTEENTH~~ EIGHTEENTH REVISED SHEET NO. 6.080

GENERAL SERVICE - DEMAND

SCHEDULE: GSD

RATE CODE: 360, 364, 365.

AVAILABLE: Entire service area.

APPLICABLE: To any customer whose energy consumption has exceeded 9,000 kWh in any one of the prior twelve (12) consecutive billing periods ending with the current billing period. Also available to customers with energy consumption at any level below 9,000 kWh per billing period who agree to remain on this rate for at least twelve (12) months. For any billing period that exceeds 35 days, the energy consumption shall be prorated to that of a 30-day amount for purposes of administering this requirement. Resale not permitted.

CHARACTER OF SERVICE: A-C; 60 cycles; 3 phase; at any standard Company voltage.

LIMITATION OF SERVICE: Standby service is permitted only for customers who generate less than 20% of their on-site load requirements or whose generating equipment is used for emergency purposes.

MONTHLY RATE:

STANDARD

~~Customer Facilities~~Basic Service Charge:

Secondary Metering Voltage	$ ~~57.00~~30.00
Primary Metering Voltage	$130.00
Subtrans_mission Metering Voltage	$~~930.00~~990.00

Demand Charge:
$8.419.16 per kW of billing demand

Energy Charge:
1.583¢ per kWh

OPTIONAL

~~Customer Facilities~~Basic Service Charge:

Secondary Metering Voltage	$ ~~57.00~~30.00
Primary Metering Voltage	$130.00
Subtrans_mission Metering Voltage	$~~930.00~~990.00

Demand Charge:
$0.00 per kW of billing demand

Energy Charge:
5.814879¢ per kWh

The customer may select either standard or optional. Once an option is selected, the customer must remain on that option for twelve (12) consecutive months.

Continued to Sheet No. 6.081

ISSUED BY: G. L. Gillette, President

DATE EFFECTIVE: ~~January 1, 2010~~

TECO
TAMPA ELECTRIC

~~SIXTEENTH~~ SEVENTEENTH REVISED SHEET NO. 6.081
CANCELS ~~FIFTEENTH~~ SIXTEENTH REVISED SHEET NO. 6.081

Continued from Sheet No. 6.080

BILLING DEMAND: The highest measured 30-minute interval kW demand during the billing period.

MINIMUM CHARGE: The ~~Customer Facilities~~Basic Service Charge and any Minimum Charge associated with optional riders.

TEMPORARY DISCONTINUANCE OF SERVICE: Where the use of energy is seasonal or intermittent, no adjustments will be made for a temporary discontinuance of service. Any customer prior to resuming service within 12 months after such service was discontinued will be required to pay all charges which would have been billed if service had not been discontinued.

POWER FACTOR:
Power factor will be calculated for customers with measured demands of 1,000 kW or more in any one billing period out of twelve (12) consecutive billing periods ending with the current billing period. When the average power factor during the month is less than 85%, the monthly bill will be increased $0.002 for each kVARh by which the reactive energy numerically exceeds 0.619744 times the billing energy. When the average power factor during the month is greater than 90%, the monthly bill will be decreased $0.001 for each kVARh by which the reactive energy is numerically less than 0.484322 times the billing energy.

METERING ~~LEVEL DISCOUNT~~VOLTAGE ADJUSTMENT: When the customer takes energy metered at primary voltage, a discount of 1% will apply to the Demand Charge, Energy Charge, ~~Transformer Ownership Discount~~Delivery Voltage Credit, Power Factor billing, Emergency Relay Power Supply Charge, and any credits from optional riders.

When the customer takes energy metered at subtransmission or higher voltage, a discount of 2% will apply to the Demand Charge, Energy Charge, ~~Transformer Ownership Discount~~Delivery Voltage Credit, Power Factor billing, Emergency Relay Power Supply Charge, and any credits from optional riders.

~~TRANSFORMER OWNERSHIP DISCOUNT~~DELIVERY VOLTAGE CREDIT: When a customer under the standard rate takes service at primary voltage, a discount of ~~73~~74¢ per kW of billing demand will apply. A discount of $~~1.16~~2.30 per kW of billing demand will apply when a customer under the standard rate takes service at subtransmission or higher voltage.

Continued to Sheet No. 6.082

ISSUED BY: G. L. Gillette, President

DATE EFFECTIVE: ~~January 1, 2010~~

TECO
TAMPA ELECTRIC

~~THIRD~~ FOURTH REVISED SHEET NO. 6.082
CANCELS ~~SECOND~~ THIRD REVISED SHEET NO. 6.082

Continued from Sheet No. 6.081

When a customer under the optional rate takes service at primary voltage, a discount of ~~0.1930~~ .198¢ per kWh will apply. A discount of ~~0.2990~~ .601¢ per kWh will apply when a customer under the optional rate takes service at subtransmission or higher voltage.

EMERGENCY RELAY POWER SUPPLY CHARGE: The monthly charge for emergency relay power supply service shall be 60¢ per kW of billing demand for customers taking service under the standard rate and 0.151¢/kWh for customer taking service under the optional rate. This charge is in addition to the compensation the customer must make to the Company as a contribution-in-aid of construction.

FUEL CHARGE: See Sheet Nos. 6.020 and 6.021.

ENERGY CONSERVATION CHARGE: See Sheet Nos. 6.020 and 6.021.

CAPACITY CHARGE: See Sheet Nos. 6.020 and 6.021.

ENVIRONMENTAL COST RECOVERY CHARGE: See Sheet Nos. 6.020 and 6.021.

FLORIDA GROSS RECEIPTS TAX: See Sheet No. 6.021.

FRANCHISE FEE CHARGE: See Sheet No. 6.021.

PAYMENT OF BILLS: See Sheet No. 6.022.

ISSUED BY: G. L. Gillette, President

DATE EFFECTIVE: ~~January 1, 2010~~

TECO
TAMPA ELECTRIC

~~EIGHTEENTH~~ NINETEENTH REVISED SHEET NO. 6.085
CANCELS ~~SEVENTEENTH~~ EIGHTEENTH REVISED SHEET NO. 6.085

INTERRUPTIBLE SERVICE
(CLOSED TO NEW BUSINESS AS OF MAY 7, 2009)

SCHEDULE: IS

RATE CODE: 340

AVAILABLE: Entire Service Area.

APPLICABLE: To be eligible for service under Rate Schedule IS, a customer must have been taking interruptible service under rate schedules IS-1, IST-1, IS-3, IST-3, SBI-1, or SBI-3 on May 6, 2009 and have signed the Agreement for the Purchase of Industrial Load Management Service under Rate Schedule GSLM-2. When electric service is desired at more than one location, each such location or point of delivery shall be considered as a separate customer. Resale not permitted.

CHARACTER OF SERVICE: The electric energy supplied under this schedule is three phase primary voltage or higher.

LIMITATION OF SERVICE: Standby service is permitted only for customers who generate less than 20% of their on-site load requirements or whose generating equipment is used for emergency purposes.

MONTHLY RATE:

~~Customer Facilities~~Basic Service Charge:
Primary Metering Voltage $622.00
Subtransmission Metering Voltage $2,372.00

Demand Charge:
$1.45 per KW of billing demand

Energy Charge:
2.504¢ per KWH

Continued to Sheet No. 6.086

ISSUED BY: G. L. Gillette, President

DATE EFFECTIVE: ~~January 1, 2011~~

Exhibit B

TECO
TAMPA ELECTRIC

~~SIXTEENTH~~ SEVENTEENTH REVISED SHEET NO. 6.086
CANCELS ~~FIFTEENTH~~ SIXTEENTH REVISED SHEET NO. 6.086

Continued from Sheet No. 6.085

BILLING DEMAND: The highest measured 30-minute interval KW demand during the month.

MINIMUM CHARGE: The ~~Customer Facilities~~Basic Service Charge and any Minimum Charge associated with optional riders.

POWER FACTOR: When the average power factor during the month is less than 85%, the monthly bill will be increased $0.002 for each kVARh by which the reactive energy numerically exceeds 0.619744 times the billing energy. When the average power factor during the month is greater than 90%, the monthly bill will be decreased $0.001 for each kVARh by which the reactive energy is numerically less than 0.484322 times the billing energy.

METERING ~~LEVEL DISCOUNT~~VOLTAGE ADJUSTMENT: When the customer takes energy metered at subtransmission or higher voltage, a discount of 1% of the energy and demand charge will apply to the Demand Charge, Energy Charge, ~~Transformer Ownership Discount~~Delivery Voltage Credit, Power Factor billing, Emergency Relay Power Supply Charge, and any credit associated with optional riders.

~~TRANSFORMER OWNERSHIP DISCOUNT~~DELIVERY VOLTAGE CREDIT: When the customer furnishes and installs all subtransmission or higher voltage to utilization voltage substation transformation, a discount of 40¢ per KW of billing demand will apply.

EMERGENCY RELAY POWER SUPPLY CHARGE: The monthly charge for emergency relay power supply service shall be 57¢ per KW of billing demand. This charge is in addition to the compensation the customer must make to the Company as a contribution-in-aid of construction.

VOLTAGE ADJUSTMENT FOR CONTRACT CREDIT VALUE
The Contract Credit Value (CCV) under Rate Rider GLSM-2 will be reduced by 1% to reflect service at primary voltage, the lowest voltage service provided under this schedule. Additionally, a Metering ~~Level Discount~~Voltage Adjustment may apply under this schedule.

Continued to Sheet No. 6.087

ISSUED BY: G. L. Gillette, President

DATE EFFECTIVE: ~~January 1, 2011~~

Exhibit B

TECO TAMPA ELECTRIC

~~TWENTY-THIRD~~TWENTY-FOURTH REVISED SHEET NO. 6.290
CANCELS ~~TWENTY-SECOND~~TWENTY-THIRD REVISED SHEET NO. 6.290

TEMPORARY SERVICE

SCHEDULE: TS

RATE CODE: 050.

AVAILABLE: Entire service area.

APPLICABLE: Single phase temporary service.

LIMITATION OF SERVICE: Service is limited to a maximum of 70 amperes at 240 volts. Larger services and three phase service entrances must be served under the appropriate rate schedule, plus the cost of installing and removing the temporary facilities is required.

MONTHLY RATE:

~~Customer Facilities~~Basic Service Charge:
$~~10.50~~18.00
Energy and Demand Charge:
~~4.845~~4.900¢ per kWh.

MINIMUM CHARGE: The ~~Customer Facilities~~Basic Service Charge.

FUEL CHARGE: See Sheet Nos. 6.020 and 6.021.

ENERGY CONSERVATION CHARGE: See Sheet Nos. 6.020 and 6.021.

CAPACITY CHARGE: See Sheet Nos. 6.020 and 6.021.

ENVIRONMENTAL COST RECOVERY CHARGE: See Sheet Nos. 6.020 and 6.021.

FLORIDA GROSS RECEIPTS TAX: Sheet No. 6.021.

FRANCHISE FEE CHARGE: See Sheet No. 6.021.

MISCELLANEOUS: A Temporary Service Charge of $~~235.00~~ 260.00shall be paid upon application for the recovery of costs associated with providing, installing, and removing the company's temporary service facilities. Where the Company is required to provide additional facilities other than a service drop or connection point to the Company's existing distribution system, the customer shall also pay, in advance, for the estimated cost of providing, installing and removing such additional facilities, excluding the cost of any portion of these facilities which will remain as a part of the permanent service.

PAYMENT OF BILLS: See Sheet No. 6.022.

ISSUED BY: G. L. Gillette, President **DATE EFFECTIVE:** ~~January 1, 2010~~

TECO
TAMPA ELECTRIC

~~EIGHTEENTH~~ NINETEENTH REVISED SHEET NO. 6.320
CANCELS ~~SEVENTEENTH~~ EIGHTEENTH REVISED SHEET NO. 6.320

TIME-OF-DAY
GENERAL SERVICE - NON DEMAND
(OPTIONAL)

SCHEDULE: GST

RATE CODE: 202.

AVAILABLE: Entire service area.

APPLICABLE: For lighting and power in establishments not classified as residential whose energy consumption has not exceeded 9,000 kWh in any one of the prior twelve (12) consecutive billing periods ending with the current billing period. All of the electric load requirements on the customer's premises must be metered at one (1) point of delivery. For any billing period that exceeds 35 days, the energy consumption shall be prorated to that of a 30-day amount for purposes of administering this requirement. Resale not permitted.

CHARACTER OF SERVICE: Single or 3 phase, 60 cycles and approximately 120 volts or higher, at Company's option.

LIMITATION OF SERVICE: All service under this rate shall be furnished through one meter. Standby service permitted.

MONTHLY RATE:

~~Customer Facilities~~Basic Service Charge:
$~~12.00~~20.00

Energy and Demand Charge:
~~13.057~~13.364¢ per kWh during peak hours
~~1.046~~0.930¢ per kWh during off-peak hours

Continued to Sheet No. 6.321

ISSUED BY: G. L. Gillette, President

DATE EFFECTIVE: ~~January 1, 2010~~

Exhibit B

TECO
TAMPA ELECTRIC

~~SIXTEENTH~~ SEVENTEENTH REVISED SHEET NO. 6.321
CANCELS ~~FIFTEENTH~~ SIXTEENTH REVISED SHEET NO. 6.321

Continued from Sheet No. 6.320

DEFINITIONS OF THE USE PERIODS: All time periods stated in clock time. (Meters are programmed to automatically adjust for changes from standard to daylight saving time and vice-versa.)

	April 1 - October 31	November 1 - March 31
Peak Hours: (Monday-Friday)	12:00 Noon - 9:00 PM	6:00 AM - 10:00 AM and 6:00 PM - 10:00 PM

Off-Peak Hours: All other weekday hours, and all hours on Saturdays, Sundays, New Year's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day and Christmas Day shall be off-peak.

MINIMUM CHARGE: The ~~Customer Facilities~~Basic Service Charge.

~~CUSTOMER FACILITIES~~BASIC SERVICE **CHARGE CREDIT**: Any customer who makes a one time contribution in aid of construction of $~~70.00~~94.00 (lump-sum meter payment), shall receive a credit of $~~1.50~~2.00 per month. This contribution in aid of construction will be subject to a partial refund if the customer terminates service on this optional time-of-day rate.

TERMS OF SERVICE: A customer electing this optional rate shall have the right to transfer to the standard applicable rate at any time without additional charge for such transaction, except that any customer who requests this optional rate for the second time on the same premises will be required to sign a contract to remain on this rate for at least one (1) year.

EMERGENCY RELAY POWER SUPPLY CHARGE: The monthly charge for emergency relay power supply service shall be 0.151¢ per kWh of billing energy. This charge is in addition to the compensation the customer must make to the Company as a contribution-in-aid of construction.

FUEL CHARGE: See Sheet Nos. 6.020 and 6.021.

ENERGY CONSERVATION CHARGE: See Sheet Nos. 6.020 and 6.021.

Continued to Sheet No. 6.322

ISSUED BY: G. L. Gillette, President

DATE EFFECTIVE: ~~January 1, 2010~~

TECO
TAMPA ELECTRIC

~~NINTEENTH~~ TWENTIETH REVISED SHEET NO. 6.330
CANCELS EIGHTEENTH NINETEENTH REVISED SHEET NO. 6.330

TIME-OF-DAY
GENERAL SERVICE - DEMAND
(OPTIONAL)

SCHEDULE: GSDT

RATE CODE: 362

AVAILABLE: Entire service area.

APPLICABLE: To any customer whose energy consumption has exceeded 9,000 kWh in any one of the prior twelve (12) consecutive billing periods ending with the current billing period. Also available to customers with energy consumption at any level below 9,000 kWh per billing period who agree to remain on this rate for at least twelve (12) months. For any billing period that exceeds 35 days, the consumption shall be prorated to that of a 30-day amount for purposes of administering this requirement. Resale not permitted.

CHARACTER OF SERVICE: A-C; 60 cycles; 3 phase; at any standard Company voltage.

LIMITATION OF SERVICE: Standby service is permitted only for customers who generate less than 20% of their on-site load requirements or whose generating equipment is used for emergency purposes.

MONTHLY RATE:

~~Customer Facilities~~Basic Service Charge:

Secondary Metering Voltage	$ ~~57.00~~30.00
Primary Metering Voltage	$130.00
Subtransmission Metering Voltage	$~~930.00~~990.00

Demand Charge:
$~~2.84~~3.09 per kW of billing demand, plus
$~~5.57~~6.07 per kW of peak billing demand

Energy Charge:
2.898¢ per kWh during peak hours
1.046¢ per kWh during off-peak hours

Continued to Sheet No. 6.331

ISSUED BY: G. L. Gillette, President **DATE EFFECTIVE:** ~~January 1, 2010~~

TECO
TAMPA ELECTRIC

~~EIGHTH~~ NINTH REVISED SHEET NO. 6.331
CANCELS ~~SEVENTH~~ EIGHTH REVISED SHEET NO. 6.331

Continued from Sheet No. 6.330

DEFINITIONS OF THE USE PERIODS: All time periods stated in clock time. (Meters are programmed to automatically adjust for changes from standard to daylight saving time and vice-versa.)

Peak Hours: (Monday-Friday)	April 1 - October 31 12:00 Noon - 9:00 PM	November 1 - March 31 6:00 AM - 10:00 AM and 6:00 PM - 10:00 PM

Off-Peak Hours: All other weekday hours, and all hours on Saturdays, Sundays, New Year's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day and Christmas Day shall be off-peak.

BILLING DEMAND: The highest measured 30-minute interval kW demand during the billing period.

PEAK BILLING DEMAND: The highest measured 30-minute interval kW demand during peak hours in the billing period.

MINIMUM CHARGE: The ~~Customer Facilities~~Basic Service Charge and any Minimum Charge associated with optional riders.

TERMS OF SERVICE: A customer electing this optional rate shall have the right to transfer to the standard applicable rate at any time without additional charge for such transaction, except that any customer who requests this optional rate for the second time on the same premises will be required to sign a contract to remain on this rate for at least one (1) year.

TEMPORARY DISCONTINUANCE OF SERVICE: Where the use of energy is seasonal or intermittent, no adjustments will be made for a temporary discontinuance of service. Any customer prior to resuming service within 12 months after such service was discontinued will be required to pay all charges which would have been billed if service had not been discontinued.

Continued to Sheet No. 6.332

ISSUED BY: ~~C. R. Black~~G. L. Gillette, President

DATE EFFECTIVE: ~~May 7, 2009~~

Exhibit B

TECO
TAMPA ELECTRIC

~~FIFTEENTH~~ SIXTEENTH REVISED SHEET NO. 6.332
CANCELS ~~FOURTEENTH~~ FIFTEENTH REVISED SHEET NO. 6.332

Continued from Sheet No. 6.331

POWER FACTOR: Power factor will be calculated for customers with measured demands of 1,000 kW in any billing period out of twelve (12) consecutive billing periods ending with the current billing period. When the average power factor during the month is less than 85%, the monthly bill will be increased $0.002 for each kVARh by which the reactive energy numerically exceeds 0.619744 times the billing energy. When the average power factor during the month is greater than 90%, the monthly bill will be decreased $0.001 for each kVARh by which the reactive energy is numerically less than 0.484322 times the billing energy.

METERING ~~LEVEL DISCOUNT~~VOLTAGE ADJUSTMENT: When the customer takes energy metered at primary voltage, a discount of 1% will apply to the Demand Charge, Energy Charge, ~~Transformer Ownership Discount~~Delivery Voltage Credit, Power Factor billing, Emergency Relay Power Supply Charge, and any credits from optional riders.

When the customer takes energy metered at subtransmission or higher voltage, a discount of 2% will apply to the Demand Charge, Energy Charge, ~~Transformer Ownership Discount~~Delivery Voltage Credit, Power Factor billing, Emergency Relay Power Supply Charge, and any credits from optional riders.

~~TRANSFORMER OWNERSHIP DISCOUNT~~DELIVERY VOLTAGE CREDIT: When the customer takes service at primary voltage a discount of ~~73~~74¢ per kW of billing demand will apply. When the customer takes service at subtransmission or higher voltage, a discount of $~~1.16~~2.30 per kW of billing demand will apply.

EMERGENCY RELAY POWER SUPPLY CHARGE: The monthly charge for emergency relay power supply service shall be 60¢ per kW of billing demand. This charge is in addition to the compensation the customer must make to the Company as a contribution-in-aid of construction.

FUEL CHARGE: See Sheet Nos. 6.020 and 6.021.

ENERGY CONSERVATION CHARGE: See Sheet Nos. 6.020 and 6.021.

CAPACITY CHARGE: See Sheet Nos. 6.020 and 6.021.

ENVIRONMENTAL COST RECOVERY CHARGE: See Sheet Nos. 6.020 and 6.021.

FLORIDA GROSS RECEIPTS TAX: See Sheet No. 6.021.

FRANCHISE FEE CHARGE: See Sheet No. 6.021.

PAYMENT OF BILLS: See Sheet No. 6.022.

ISSUED BY: G. L. Gillette, President

DATE EFFECTIVE: ~~January 1, 2010~~

Exhibit B

TECO
TAMPA ELECTRIC

~~EIGHTEENTH~~ NINETEENTH REVISED SHEET NO. 6.340
CANCELS ~~SEVENTEENTH~~ EIGHTEENTH REVISED SHEET NO. 6.340

TIME OF DAY
INTERRUPTIBLE SERVICE
(CLOSED TO NEW BUSINESS AS OF MAY 7, 2009)

SCHEDULE: IST

RATE CODE: 342.

AVAILABLE: Entire Service Area.

APPLICABLE: To be eligible for service under Rate Schedule IST, a customer must have been taking interruptible service under rate schedules IS-1, IST-1, IS-3, IST-3, SBI-1, or SBI-3 on May 6, 2009 and have signed the Agreement for the Purchase of Industrial Load Management Service under Rate Schedule GSLM-2. When electric service is desired at more than one location, each such location or point of delivery shall be considered as a separate customer. Resale not permitted.

CHARACTER OF SERVICE: The electric energy supplied under this schedule is three phase primary voltage or higher.

LIMITATION OF SERVICE: Standby service is permitted only for customers who generate less than 20% of their on-site load requirements or whose generating equipment is used for emergency purposes.

~~Customer Facilities~~Basic Service Charge:
Primary Metering Voltage $622.00
Subtransmission Metering Voltage $2,372.00

Demand Charge:
$1.45 per KW of billing demand

Energy Charge:
2.504¢ per KWH

Continued to Sheet No. 6.345

ISSUED BY: G. L. Gillette, President

DATE EFFECTIVE: ~~January 1, 2011~~

Exhibit B

TAMPA ELECTRIC

~~ORIGINAL~~ FIRST REVISED **SHEET NO. 6.345**
CANCELS ORIGINAL SHEET NO. 6.345

Continued from Sheet No. 6.340

DEFINITIONS OF THE USE PERIODS: All time periods stated in clock time. (Meters are programmed to automatically adjust for changes from standard to daylight saving time and vice-versa.)

Peak Hours: (Monday-Friday)	April 1 - October 31	November 1 - March 31
	12:00 Noon - 9:00 PM	6:00 AM - 10:00 AM and 6:00 PM - 10:00 PM

Off-Peak Hours: All other weekday hours, and all hours on Saturdays, Sundays, New Year's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day and Christmas Day shall be off-peak.

BILLING DEMAND: The highest measured 30-minute interval KW demand during the billing period.

MINIMUM CHARGE: The ~~Customer Facilities~~Basic Service Charge and any Minimum Charge associated with optional riders.

POWER FACTOR: When the average power factor during the month is less than 85%, the monthly bill will be increased $0.002 for each kVARh by which the reactive energy numerically exceeds 0.619744 times the billing energy. When the average power factor during the month is greater than 90%, the monthly bill will be decreased $0.001 for each kVARh by which the reactive energy is numerically less than 0.484322 times the billing energy.

Continued to Sheet No. 6.350

ISSUED BY: ~~C. R. Black~~G. L. Gillette, President

DATE EFFECTIVE: ~~May 7, 2009~~

TECO
TAMPA ELECTRIC

~~TWENTY-SECOND~~TWENTY-THIRD REVISED SHEET NO. 6.350
CANCELS ~~TWENTY-FIRST~~TWENTY-SECOND REVISED SHEET NO. 6.350

Continued from Sheet No. 6.345

METERING ~~LEVEL DISCOUNT~~VOLTAGE ADJUSTMENT: When the customer takes energy metered at subtransmission or higher voltage, a discount of 1% of the energy and demand charge will apply to the Demand Charge, Energy Charge, ~~Transformer Ownership Discount~~Delivery Voltage Credit, Power Factor billing, Emergency Relay Power Supply Charge, and any credit associated with optional riders.

~~TRANSFORMER OWNERSHIP DISCOUNT~~DELIVERY VOLTAGE CREDIT: When the customer furnishes and installs all subtransmission or higher voltage to utilization voltage substation transformation, a discount of 40¢ per KW of billing demand will apply.

EMERGENCY RELAY POWER SUPPLY CHARGE: The monthly charge for emergency relay power supply service shall be 57¢ per KW of billing demand. This charge is in addition to the compensation the customer must make to the Company as a contribution-in-aid of construction.

VOLTAGE ADJUSTMENT FOR CONTRACT CREDIT VALUE
The Contract Credit Value (CCV) under Rate Rider GLSM-2 will be reduced by 1% to reflect service at primary voltage, the lowest voltage service provided under this schedule. Additionally, a Metering ~~Level Discount~~Voltage Adjustment may apply under this schedule.

FUEL CHARGE: See Sheet Nos. 6.020 and 6.021.

ENERGY CONSERVATION CHARGE: See Sheet Nos. 6.020 and 6.021.

CAPACITY CHARGE: See Sheet Nos. 6.020 and 6.021.

ENVIRONMENTAL COST RECOVERY CHARGE: See Sheet Nos. 6.020 and 6.021.

FLORIDA GROSS RECEIPTS TAX: See Sheet No. 6.021.

FRANCHISE FEE CHARGE: See Sheet No. 6.021.

PAYMENT OF BILLS: See Sheet No. 6.025.

ISSUED BY: G. L. Gillette, President

DATE EFFECTIVE: ~~January 1, 2011~~

TECO
TAMPA ELECTRIC

~~FOURTH~~ FIFTH REVISED SHEET NO. 6.565
CANCELS THIRD FOURTH REVISED SHEET NO. 6.565

Continued from Sheet No. 6.560

MONTHLY RATES:
~~Customer Facilities~~Basic Service Charge: $~~10.50~~15.00

Energy and Demand Charges: ~~4.845~~4.899¢ per kWh (for all pricing periods)

MINIMUM CHARGE: The ~~Customer Facilities~~Basic Service Charge.

FUEL CHARGE: See Sheet Nos. 6.020 and 6.021.

ENERGY CONSERVATION CHARGE: See Sheet Nos. 6.020 and 6.021.

CAPACITY CHARGE: See Sheet Nos. 6.020 and 6.021.

ENVIRONMENTAL COST RECOVERY CHARGE: See Sheet Nos. 6.020 and 6.021.

FLORIDA GROSS RECEIPTS TAX: See Sheet No. 6.021.

FRANCHISE FEE CHARGE: See Sheet No. 6.021.

PAYMENT OF BILLS: See Sheet No. 6.022.

DETERMINATION OF PRICING PERIODS: Pricing periods are established by season for weekdays and weekends. The pricing periods for price levels P_1 (Low Cost Hours), P_2 (Moderate Cost Hours) and P_3 (High Cost Hours) are as follows:

May through October	P_1	P_2	P_3
Weekdays	11 P.M. to 6 A.M.	6 A.M. to 1 P.M. 6 P.M. to 11 P.M.	1 P.M. to 6 P.M.
Weekends	11 P.M. to 6 A.M.	6 A.M. to 11 P.M.	-----------

November through April	P_1	P_2	P_3
Weekdays	11 P.M. to 5 A.M.	5 A.M. to 6 A.M. 10 A.M. to 11 P.M.	6 A.M. to 10 A.M.
Weekends	11 P.M. to 6 A.M.	6 A.M. to 11 P.M.	-----------

The pricing periods for price level P_4 (Critical Cost Hours) shall be determined at the sole discretion of the Company. Level P_4 hours shall not exceed 134 hours per year.

Continued to Sheet No. 6.570

ISSUED BY: G. L. Gillette, President **DATE EFFECTIVE:** ~~January 1, 2010~~

TECO
TAMPA ELECTRIC

~~NINTH~~ TENTH REVISED SHEET NO. 6.600
CANCELS ~~EIGHTH~~ NINTH REVISED SHEET NO. 6.600

FIRM STANDBY AND SUPPLEMENTAL SERVICE

SCHEDULE: SBF

RATE CODE: 359

AVAILABLE: Entire service area.

APPLICABLE: Required for all self-generating Customers whose generating capacity in kilowatts (exclusive of emergency generation equipment) exceeds 20% of their site load in kilowatts and who take firm service from the utility. Also available to self-generating Customers whose generating capacity in kilowatts does not exceed 20% of their site load in kilowatts, but who agree to all the terms and conditions of this rate schedule. Resale not permitted.

CHARACTER OF SERVICE: A-C; 60 cycles; 3 phase; at any standard company voltage.

LIMITATION OF SERVICE: A customer taking service under this tariff must sign a Tariff Agreement for the Purchase of Firm Standby and Supplemental Service. (See Sheet No. 7.600)

MONTHLY RATE:

~~Customer Facilities~~Basic Service Charge:

Secondary Metering Voltage	$ ~~82.00~~55.00
Primary Metering Voltage	$155.00
Subtransmission Metering Voltage	$~~955.00~~1,015.00

CHARGES FOR STANDBY SERVICE:

Demand Charge:

$ ~~2.33~~1.92 per kW-Month of Standby Demand
(Local Facilities Reservation Charge)

plus the greater of:

$ ~~1.26~~1.52 per kW-Month of Standby Demand
(Power Supply Reservation Charge) or

$ ~~0.50~~0.60 per kW-Day of Actual Standby Billing Demand
(Power Supply Demand Charge)

Energy Charge:

~~1.049~~0.895¢ per Standby kWh

Continued to Sheet No. 6.601

ISSUED BY: G. L. Gillette, President

DATE EFFECTIVE: ~~January 1, 2010~~

TECO
TAMPA ELECTRIC

~~NINTH~~ TENTH REVISED SHEET NO. 6.601
CANCELS ~~EIGHTH~~ NINTH REVISED SHEET NO. 6.601

Continued from Sheet No. 6.600

CHARGES FOR SUPPLEMENTAL SERVICE:

Demand Charge:
$~~8.41~~9.16 per kW-Month of Supplemental Billing Demand (Supplemental Billing Demand Charge)

Energy Charge:
1.583¢ per Supplemental kWh

DEFINITIONS OF THE USE PERIODS: All time periods stated in clock time. (Meters are programmed to automatically adjust for changes from standard to daylight saving time and vice-versa.)

	April 1 - October 31	November 1 - March 31
Peak Hours: (Monday-Friday)	12:00 Noon - 9:00 PM	6:00 AM - 10:00 AM and 6:00 PM - 10:00 PM

Off-Peak Hours: All other weekday hours, and all hours on Saturdays, Sundays, New Year's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day and Christmas Day shall be off-peak.

BILLING UNITS:
Demand Units:

Metered Demand - The highest measured 30-minute interval kW demand served by the company during the month.

Site Load - The highest kW total of Customer generation plus deliveries by the company less deliveries to the Company, occurring in the same 30-minute interval, during the month.

Normal Generation - The generation level equaled or exceeded by the Customer's generation 10% of the metered intervals during the previous twelve months.

Supplemental Billing Demand - The amount, if any, by which the highest Site Load during any 30-minute interval in the month exceeds Normal Generation, but no greater than Metered Demand.

Continued to Sheet No. 6.602

ISSUED BY: G. L. Gillette, President

DATE EFFECTIVE: January 1, 2010

TECO
TAMPA ELECTRIC

~~THIRD~~ FOURTH REVISED SHEET NO. 6.602
CANCELS ~~SECOND~~ THIRD REVISED SHEET NO. 6.602

Continued from Sheet No. 6.601

Contract Standby Demand - As established pursuant to the Tariff Agreement for the Purchase of Firm Standby and Supplemental Service. Anytime a customer registers a Standby Demand that is higher than the existing Contract Standby Demand, that Standby Demand will become the new Contract Standby Demand, beginning with the following period.

Standby Demand - The greater of Contract Standby Demand or the amount by which Metered Demand exceeds Supplemental Billing Demand, but no greater than Normal Generation.

Actual Standby Billing Demand - The summation of the daily amounts by which the highest on-peak measured 30-minute interval kW demands served by the Company exceed the monthly Supplemental Billing Demand.

Energy Units: Energy provided by the Company during each 30-minute period up to the Supplemental Demand level shall be billed as Supplemental kWh. The remaining energy shall be billed as Standby kWh.

MINIMUM CHARGE: The ~~Customer Facilities~~Basic Service Charge, Local Facilities Reservation Charge, Power Supply Reservation Charge, and any Minimum Charge associated with optional riders.

TERM OF SERVICE: Any customer receiving service under this schedule will be required to give the Company written notice at least 60 months prior to transferring to a firm non-standby schedule. Such notice shall be irrevocable unless the Company and the customer should mutually agree to void the notice.

TEMPORARY DISCONTINUANCE OF SERVICE: Where the use of energy is seasonal or intermittent, no adjustments will be made for a temporary discontinuance of service. Any customer prior to resuming service within 12 months after such service was discontinued will be required to pay all charges which would have been billed if service had not been discontinued.

POWER FACTOR: When the average power factor during the month is less than 85%, the monthly bill will be increased $0.002 for each kVARh by which the reactive energy numerically exceeds 0.619744 times the billing energy. When the average power factor during the month is greater than 90%, the monthly bill will be decreased $0.001 for each kVARh by which the reactive energy is numerically less than 0.484322 times the billing energy.

Continued to Sheet No. 6.603

ISSUED BY: ~~C. R. Black~~G. L. Gillette, President

DATE EFFECTIVE: ~~May 7, 2009~~

Exhibit B

TECO
TAMPA ELECTRIC

~~TENTH~~ ELEVENTH REVISED SHEET NO. 6.603
CANCELS ~~NINTH~~ TENTH REVISED SHEET NO. 6.603

Continued from Sheet No. 6.602

METERING ~~LEVEL DISCOUNT~~VOLTAGE ADJUSTMENT: When the customer takes energy metered at primary voltage, a discount of 1% will apply to the Demand Charge, Energy Charge, ~~Transformer Ownership Discount~~Delivery Voltage Credit, Power Factor billing, Emergency Relay Power Supply Charge, and any credits from optional riders.

When the customer takes energy metered at subtransmission or higher voltage, a discount of 2% will apply to the Demand Charge, Energy Charge, ~~Transformer Ownership Discount~~Delivery Voltage Credit, Power Factor billing, Emergency Relay Power Supply Charge, and any credits from optional riders.

~~TRANSFORMER OWNERSHIP DISCOUNT~~DELIVERY VOLTAGE CREDIT: When the customer takes service at primary voltage, a discount of ~~73~~74¢ per kW of Supplemental Demand and ~~60~~62¢ per kW of Standby Demand will apply.

When the customer takes service at subtransmission or higher voltage, a discount of $~~1.162~~2.30 per kW of Supplemental Demand and $~~1.171~~1.92 per kW of Standby Demand will apply.

EMERGENCY RELAY POWER SUPPLY CHARGE: The monthly charge for emergency relay power supply service shall be 60¢ per kW of Supplemental Demand and Standby Demand. This charge is in addition to the compensation the customer must make to the Company as a contribution-in-aid of construction.

FUEL CHARGE: See Sheet Nos. 6.020 and 6.021. Note: Standby fuel charges shall be based on the time of use (i.e., peak and off-peak) fuel rates for Rate Schedule SBF. Supplemental fuel charges shall be based on the standard fuel rate for Rate Schedule SBF.

ENERGY CONSERVATION CHARGE: See Sheet Nos. 6.020 and 6.021.

CAPACITY CHARGE: See Sheet Nos. 6.020 and 6.021.

ENVIRONMENTAL COST RECOVERY CHARGE: See Sheet Nos. 6.020 and 6.021.

FLORIDA GROSS RECEIPTS TAX: See Sheet No. 6.021.

FRANCHISE FEE CHARGE: See Sheet No. 6.021.

PAYMENT OF BILLS: See Sheet No. 6.022.

ISSUED BY: G. L. Gillette, President

DATE EFFECTIVE: ~~January 1, 2010~~

Exhibit B

TECO
TAMPA ELECTRIC

~~SIXTH~~ SEVENTH REVISED SHEET NO. 6.605
CANCELS ~~FIFTH~~ SIXTH REVISED SHEET NO. 6.605

**TIME-OF-DAY
FIRM STANDBY AND SUPPLEMENTAL SERVICE
(OPTIONAL)**

SCHEDULE: SBFT

RATE CODE: 358

AVAILABLE: Entire service area.

APPLICABLE: Required for all self-generating Customers whose generating capacity in kilowatts (exclusive of emergency generation equipment) exceeds 20% of their site load in kilowatts and who take firm service from the utility. Also available to self-generating Customers whose generating capacity in kilowatts does not exceed 20% of their site load in kilowatts, but who agree to all the terms and conditions of this rate schedule. Resale not permitted.

CHARACTER OF SERVICE: A-C; 60 cycles; 3 phase; at any standard company voltage.

LIMITATION OF SERVICE: A Customer taking service under this tariff must sign a Tariff Agreement for the Purchase of Firm Standby and Supplemental Service. (See Sheet No. 7.600)

MONTHLY RATE:

~~Customer Facilities~~Basic Service Charge:

Secondary Metering Voltage	$ ~~82.00~~55.00
Primary Metering Voltage	$155.00
Subtransmission Metering Voltage	$~~955.00~~1,015.00

CHARGES FOR STANDBY SERVICE:

Demand Charge:

$ ~~2.33~~1.92 per kW-Month of Standby Demand (Local Facilities Reservation Charge)

plus the greater of:

$ ~~1.26~~1.52 per kW-Month of Standby Demand (Power Supply Reservation Charge) or

$ ~~0.50~~0.60 per kW-Day of Actual Standby Billing Demand (Power Supply Demand Charge)

Energy Charge:

~~1.049~~0.895¢ per Standby kWh

Continued to Sheet No. 6.606

ISSUED BY: G. L. Gillette, President

DATE EFFECTIVE: ~~January 1, 2010~~

TAMPA ELECTRIC

~~SIXTH~~ SEVENTH REVISED SHEET NO. 6.606
CANCELS ~~FIFTH~~ SIXTH REVISED SHEET NO. 6.606

Continued from Sheet No. 6.605

CHARGES FOR SUPPLEMENTAL SERVICE

Demand Charge:

$~~2.84~~3.09	per kW-Month of Supplemental Demand (Supplemental Billing Demand Charge), plus
$~~5.57~~6.07	per kW-Month of Supplemental Peak Demand (Supplemental Peak Billing Demand Charge)

Energy Charge:

2.898¢	per Supplemental kWh during peak hours
1.046¢	per Supplemental kWh during off-peak hours

DEFINITIONS OF THE USE PERIODS: All time periods stated in clock time. (Meters are programmed to automatically adjust for changes from standard to daylight saving time and vice-versa.)

	April 1 - October 31	November 1 - March 31
Peak Hours: (Monday-Friday)	12:00 Noon - 9:00 PM	6:00 AM - 10:00 AM and 6:00 PM - 10:00 PM

Off-Peak Hours: All other weekday hours, and all hours on Saturdays, Sundays, New Year's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day and Christmas Day shall be off-peak.

BILLING UNITS:

Demand Units: Metered Demand - The highest measured 30-minute interval kW demand served by the Company during the month.

Metered Peak Demand - The highest measured 30-minute interval kW demand served by the Company during the peak hours.

Site Load - The highest kW total of Customer generation plus deliveries by the company less deliveries to the company, occurring in the same 30-minute interval, during the month.

Continued to Sheet No. 6.607

ISSUED BY: G. L. Gillette, President

DATE EFFECTIVE: ~~January 1, 2010~~

TECO
TAMPA ELECTRIC

~~SECOND~~ THIRD REVISED SHEET NO. 6.607
CANCELS ~~FIRST~~ SECOND REVISED SHEET NO. 6.607

Continued from Sheet No. 6.606

Peak Site Load - The highest 30-minute customer generation plus deliveries by the Company less deliveries to the Company during the peak hours.

Normal Generation - The generation level equaled or exceeded by the customer's generation 10% of the metered intervals during the previous twelve months.

Supplemental Billing Demand - The amount, if any, by which the highest Site Load during any 30-minute interval in the month exceeds Normal Generation, but no greater than Metered Demand.

Supplemental Peak Billing Demand - The amount, if any, by which the highest Peak Site Load during any 30-minute interval in the peak hours exceeds Normal Generation, but no greater than Metered Peak Demand.

Contract Standby Demand - As established pursuant to the Tariff Agreement for the Purchase of Firm Standby and Supplemental Service. Anytime a customer registers a Standby Demand that is higher than the existing Contract Standby Demand, that Standby Demand will become the new Contract Standby Demand, beginning with the following period.

Standby Demand - The greater of Contract Standby Demand or the amount by which Metered Demand exceeds Supplemental Billing Demand, but no greater than Normal Generation.

Actual Standby Billing Demand - The summation of the daily amounts by which the highest on-peak measured 30-minute interval kW demands served by the Company exceed the monthly Supplemental Peak Billing Demand.

Energy Units: Energy provided by the Company during each 30-minute period up to the Supplemental Demand level shall be billed as Supplemental kWh. The remaining energy shall be billed as Standby kWh.

MINIMUM CHARGE: The ~~Customer Facilities~~Basic Service Charge, Local Facilities Reservation Charge, Power Supply Reservation Charge and any Minimum Charge associated with optional riders.

Continued to Sheet No. 6.608

ISSUED BY: ~~C. R. Black~~G. L. Gillette, President

DATE EFFECTIVE: May 7, 2009

TECO
TAMPA ELECTRIC

~~SEVENTH~~ EIGHTH REVISED SHEET NO. 6.608
CANCELS ~~SIXTH~~ SEVENTH REVISED SHEET NO. 6.608

Continued from Sheet No. 6.607

TERM OF SERVICE: Any customer receiving service under this schedule will be required to give the Company written notice at least 60 months prior to transferring to a firm non-standby schedule. Such notice shall be irrevocable unless the Company and the customer should mutually agree to void the notice.

TEMPORARY DISCONTINUANCE OF SERVICE: Where the use of energy is seasonal or intermittent, no adjustments will be made for a temporary discontinuance of service. Any customer prior to resuming service within 12 months after such service was discontinued will be required to pay all charges which would have been billed if service had not been discontinued.

POWER FACTOR: When the average power factor during the month is less than 85%, the monthly bill will be increased $0.002 for each kVARh by which the reactive energy numerically exceeds 0.619744 times the billing energy. When the average power factor during the month is greater than 90%, the monthly bill will be decreased $0.001 for each kVARh by which the reactive energy is numerically less than 0.484322 times the billing energy.

METERING ~~LEVEL DISCOUNT~~VOLTAGE ADJUSTMENT: When the customer takes energy metered at primary voltage, a discount of 1% will apply to the Demand Charges, Energy Charges, ~~Transformer Ownership Discounts~~Delivery Voltage Credit, Power Factor billing, Emergency Relay Power Supply Charge, and any credits from optional riders.

When the customer takes energy metered at subtransmission or higher voltage, a discount of 2% will apply to the Demand Charges, Energy Charges, ~~Transformer Ownership Discounts~~Delivery Voltage Credit, Power Factor billing, Emergency Relay Power Supply Charge, and any credits from optional riders.

~~TRANSFORMER OWNERSHIP DISCOUNT~~DELIVERY VOLTAGE CREDIT: When the customer takes service at primary voltage, a discount of ~~73~~74¢ per kW of Supplemental Demand and ~~60~~62¢ per kW of Standby Demand will apply.

When the customer takes service at subtransmission or higher voltage, a discount of $~~1.16~~2.30 per kW of Supplemental Demand and $~~1.17~~1.92 per kW of Standby Demand will apply.

EMERGENCY RELAY POWER SUPPLY CHARGE: The monthly charge for emergency relay power supply service shall be 60¢ per kW of Supplemental Demand and Standby Demand. This charge is in addition to the compensation the customer must make to the Company as a contribution-in-aid of construction.

Continued to Sheet No. 6.609

ISSUED BY: G. L. Gillette, President

DATE EFFECTIVE: ~~January 1, 2010~~

Exhibit B

TECO
TAMPA ELECTRIC

~~FIFTH~~ SIXTH REVISED SHEET NO. 6.700
CANCELS ~~FOURTH~~ FIFTH REVISED SHEET NO. 6.700

INTERRUPTIBLE STANDBY AND SUPPLEMENTAL SERVICE
(CLOSED TO NEW BUSINESS AS OF MAY 7, 2009)

SCHEDULE: SBI

RATE CODES: 348, 349

AVAILABLE: Entire service area.

APPLICABLE: Required for all self-generating customers eligible for service under rate schedules IS or IST whose generating capacity in kilowatts (exclusive of emergency generation equipment) exceeds 20% of their site load in kilowatts. Also available to self-generating customers eligible for service under rate schedules IS or IST whose generating capacity in kilowatts does not exceed 20% of their site load in kilowatts, but who agree to all the terms and conditions of this rate schedule. To be eligible for service under this rate schedule, a customer must have been taking interruptible service under rate schedules IS-1, IST-1, IS-3, IST-3, SBI-1, or SBI-3 on May 6, 2009 and have signed the Supplemental Tariff Agreement for the Purchase of Industrial Standby and Supplemental Load Management Rider Service. Resale not permitted.

CHARACTER OF SERVICE: The electric energy supplied under this schedule is three phase primary voltage or higher

LIMITATION OF SERVICE: A customer taking service under this tariff must sign the Tariff Agreement for the Purchase of Standby and Supplemental Service

MONTHLY RATE:

~~Customer Facilities~~Basic Service Charge:

Primary Metering Voltage	$647.00
Subtransmission Metering Voltage	$2,397.00

Demand Charge:

$1.45 per KW-Month of Supplemental Demand (Supplemental Demand Charge)
$1.45 per KW-Month of Standby Demand (Local Facilities Reservation Charge)

plus the greater of:
$1.20 per KW-Month of Standby Demand (Bulk Transmission Reservation Charge); or
$0.48 per KW-Day of Actual Standby Billing Demand (Bulk Transmission Demand Charge)

Continued to Sheet No. 6.705

ISSUED BY: G. L. Gillette, President

DATE EFFECTIVE: ~~January 1, 2011~~

Exhibit B

TECO
TAMPA ELECTRIC

~~SECOND~~ THIRD REVISED SHEET NO. 6.710
CANCELS ~~FIRST~~ SECOND REVISED SHEET NO. 6.710

Continued from Sheet No. 6.705

Contract Standby Demand - As established pursuant to the Tariff Agreement for the Purchase of Standby and Supplemental Service. Anytime a customer registers a Standby Demand that is higher than the existing Contract Standby Demand, that Standby Demand will become the new Contract Standby Demand, beginning with the following period.

Standby Demand - The greater of Contract Standby Demand or the amount by which Metered Demand exceeds Supplemental Demand, but no greater than Normal Generation.

Actual Standby Billing Demand - The summation of the daily amounts by which the highest on-peak measured 30-minute interval KW demands served by the Company exceed the monthly Supplemental Demand.

Energy Units: Energy provided by the Company during each 30-minute period up to the Supplemental Demand level shall be billed as Supplemental KWH. The remaining energy shall be billed as Standby KWH.

MINIMUM CHARGE: The ~~Customer Facilities~~Basic Service Charge, Local Facilities Reservation Charge, and Bulk Transmission Reservation Charge.

Continued to Sheet No. 6.715

ISSUED BY: ~~C. R. Black~~G. L. Gillette, President

DATE EFFECTIVE: ~~May 7, 2009~~

Exhibit B

TECO
TAMPA ELECTRIC

~~THIRD~~ FOURTH REVISED SHEET NO. 6.715
CANCELS ~~SECOND~~ THIRD REVISED SHEET NO. 6.715

Continued from Sheet No. 6.710

POWER FACTOR: When the average power factor during the month is less than 85%, the monthly bill will be increased $0.002 for each kVARh by which the reactive energy numerically exceeds 0.619744 times the billing energy. When the average power factor during the month is greater than 90%, the monthly bill will be decreased $0.001 for each kVARh by which the reactive energy is numerically less than 0.484322 times the billing energy.

METERING ~~LEVEL DISCOUNT~~VOLTAGE ADJUSTMENT: When the customer takes energy metered at subtransmission or higher voltage, a discount of 1% will apply to the standby and supplemental demand charges, energy charges, ~~Transformer Ownership Discounts~~Delivery Voltage Credit, Power Factor billing, Emergency Relay Power Supply Charges, and any credits associated with optional riders.

~~TRANSFORMER OWNERSHIP DISCOUNT~~DELIVERY VOLTAGE CREDIT: When the customer furnishes and installs all subtransmission or higher voltage to utilization voltage substation transformation, a discount of 40¢ per KW of Supplemental Demand and 33¢ per KW of Standby Demand will apply.

EMERGENCY RELAY POWER SUPPLY CHARGE: The monthly charge for emergency relay power supply service shall be 57¢ per KW of Supplemental Demand and Standby Demand. This charge is in addition to the compensation the customer must make to the Company as a contribution-in-aid of construction.

VOLTAGE ADJUSTMENT FOR CONTRACT CREDIT VALUE
The Contract Credit Value (CCV) under Rate Rider GLSM-3 will be reduced by 1% to reflect service at primary voltage, the lowest voltage service provided under this schedule. Additionally, a Metering ~~Level Discount~~ Voltage Adjustment may apply under this schedule.

FUEL CHARGE: Supplemental energy may be billed at either standard or time-of-day fuel rates at the option of the customer. See Sheet Nos. 6.020 and 6.021.

ENERGY CONSERVATION CHARGE: See Sheet Nos. 6.020 and 6.021.

CAPACITY CHARGE: See Sheet Nos. 6.020 and 6.021.

ENVIRONMENTAL COST RECOVERY CHARGE: See Sheet Nos. 6.020 and 6.021.

FLORIDA GROSS RECEIPTS TAX: See Sheet No. 6.021.

FRANCHISE FEE CHARGE: See Sheet No. 6.021.

PAYMENT OF BILLS: See Sheet No. 6.022.

ISSUED BY: G. L. Gillette, President

DATE EFFECTIVE: ~~January 1, 2011~~

Exhibit B

TAMPA ELECTRIC

ORIGINAL SHEET NO. 6.720

ECONOMIC DEVELOPMENT RATE - EDR

SCHEDULE: EDR

AVAILABLE: Entire service area

This Rider is available for load associated with initial permanent service to new establishments or the expansion of existing establishments. Service under the Rider is limited to Customers who make application to the Company for service under this Rider, and for whom the Company approves such application. The New Load applicable under this Rider must be a minimum of 350 kW at a single delivery point. To qualify for service under this Rider, the Customer must employ an additional work force of at least 25 full-time equivalent (FTE) employees at the location of the single point of delivery.

Initial application for this Rider is not available to existing load. However, if a change in ownership occurs after the Customer contracts for service under this Rider, the successor Customer may be allowed to fulfill the balance of the contract under Rider EDR and continue the schedule of credits outlined below. This Rider is also not available for renewal of service following interruptions such as equipment failure, temporary plant shutdown, strike, or economic conditions. This Rider is also not available for load shifted from one establishment or delivery point on the Tampa Electric system to another on the Tampa Electric system.

The load and employment requirements under the Rider must be achieved at the same delivery point. Additional metering equipment may be required to qualify for this Rider. The Customer Service Agreement under this Rider must include a description of the amount and nature of the load being provided, the number of FTE's resulting, and documentation verifying that the availability of the Economic Development Rider is a significant factor in the Customer's location/expansion decision.

This Rider will not be available for initial application for service after December 31, 2016.

LIMITATION OF SERVICE: The Company reserves the right to limit applications for this Rider when the Company's Economic Development expenses from this Rider and other sources exceed the amount set for the Company under Rule 25-6.0426 FAC.

Service under this Rider may not be combined with service under the Commercial/Industrial Service Rider.

DEFINITION: New Load: New Load is that which is added to the Company's system by a new establishment after January 1, 2014. For existing establishments, New Load is the net incremental load above that which existed prior to approval for service under this Rider.

Continued to Sheet No. 6.730

ISSUED BY: G. L. Gillette, President

DATE EFFECTIVE:

Exhibit B

TECO
TAMPA ELECTRIC

ORIGINAL SHEET NO. 6.725

Continued from Sheet No. 6.720

DESCRIPTION: A credit based on the percentages below will be applied to the base demand charges and base energy charges of the Customer's otherwise applicable rate schedule associated with the Customer's New Load.

Year 1 – 20% reduction in base demand and energy charges*
Year 2 – 15% "
Year 3 – 10% "
Year 4 – 5% "
Year 5 – 0% "

* All other charges including basic service, fuel cost recovery, capacity cost recovery, conservation cost recovery, and environmental cost recovery will also be based on the Customer's otherwise applicable rate. The otherwise applicable rates may be any of the following: GSD, GSDT. Any Customer taking service under the CISR Rider is ineligible to take service under this EDR Rider.

TERM OF SERVICE: The Customer agrees to a five-year contract term. Service under this Rider will terminate at the end of the fifth year.

The Company may terminate service under this Rider at any time if the Customer fails to comply with the terms and conditions of this Rider. Failure to 1) maintain the level of employment specified in the Customer's Service Agreement and/or 2) purchase from the Company the amount of load specified in the Customer's Service Agreement may be considered grounds for termination.

PROVISIONS FOR EARLY TERMINATION: If the Company terminates service under this Rider for the Customer's failure to comply with its provisions, the Customer will be required to reimburse the Company for any discounts received under this Rider plus interest.

If the Customer opts to terminate service under this Rider before the term of service specified in the Service Agreement the Customer will be required to reimburse the Company for any discounts received under this Rider plus interest.

RULES AND REGULATIONS: Service under this schedule is subject to orders of governmental bodies having jurisdiction and to the currently effective "General Rules and Regulations for Electric Service" on file with the Florida Public Service Commission. In case of conflict between any provision of this schedule and said "General Rules and Regulations for Electric Service" the provision of this schedule shall apply.

ISSUED BY: G. L. Gillette, President

DATE EFFECTIVE:

TECO
TAMPA ELECTRIC

ORIGINAL SHEET NO. 6.740

COMMERCIAL/ INDUSTRIAL SERVICE RIDER

SCHEDULE: CISR-2

AVAILABLE: Entire Service Area. Available, at the Company's option, to non-residential customers currently taking firm service or qualified to take firm service under the Company's Tariff Schedules GSD or GSDT. Customers desiring to take service under this rider must make a written request for service. Such request shall be subject to the Company's approval with the Company under no obligation to grant service under this rider. Resale not permitted.

This rider will be closed to further subscription by eligible customers when one of the two conditions has occurred: (1) The total capacity subject to executed Contract Service Arrangements ("CSAs") reaches 500 megawatts of connected load or (2) The Company has executed twenty-five (25) CSAs with eligible customers under this rider. These limitations on subscription can be removed or revised by the Commission at any time upon good cause having been shown by the Company.

The Company is not authorized by the Florida Public Service Commission to offer a CSA under this rate schedule in order to shift existing load currently being served by a Florida electric utility pursuant to a tariff rate schedule on file with the Florida Public Service Commission away from that utility to Tampa Electric Company.

APPLICABLE: Service provided under this optional rider shall be applicable to all, or a portion of the customer's existing or projected electric service requirements which the customer and the Company have determined, but for the application of this rider, would not be served by the Company and which otherwise qualifies for such service under the terms and conditions set forth herein ("Applicable Load"). Two categories of Applicable Load shall be recognized: Retained Load (existing load at an existing location) and New Load (all other Applicable Load).
Applicable Load must be served behind a single meter and must exceed a minimum level of demand determined from the following provisions:

Retained Load: For Customers whose highest metered demand in the past 12 months was less than 10,000 KW, the minimum Qualifying Load would be the greater of 500 KW or 20% of the highest metered demand in the past 12 months, or

For Customers whose highest metered demand in the past 12 months was greater than or equal to 10,000 KW, the minimum Qualifying Load would be 2,000 KW.

New Load: 500 KW of installed, connected demand.

Continued to Sheet No. 6.745

ISSUED BY: G. L. Gillette, President

DATE EFFECTIVE:

Exhibit B

TECO
TAMPA ELECTRIC

ORIGINAL SHEET NO. 6.745

Continued from Sheet No. 6.740

Any customer receiving service under this Rider must provide the following documentation, the sufficiency of which shall be determined by the Company

1. Legal attestation by the customer (through an affidavit signed by an authorized representative of the customer) to the effect that, but for the application of this rider to the New or Retained Load, such load would not be served by the Company;

2. Such documentation as the Company may request demonstrating to the Company's satisfaction that there is a viable lower cost alternative (excluding alternatives in which the Company has an ownership or operating interest) to the customer's taking electric service from the Company; and

3. In the case of existing customer, an agreement to provide the Company with a recent energy audit of the customer's physical facility (the customer may have the audit performed by the Company at no expense to the customer) which provides sufficient detail to provide reliable cost and benefit information on energy efficiency improvements which could be made to reduce the customer's cost of energy in addition to any discounted pricing provided under this rider.

CHARACTER OF SERVICE:
This optional rider is offered in conjunction with the rates, terms and conditions of the tariff under which the customer takes service and affects the total bill only to the extent that negotiated rates, terms and conditions differ from the rates, terms and conditions of the otherwise applicable rate schedules as provided for under this rider.

MONTHLY CHARGES:
Unless specifically noted in this rider or within the CSA, the charges assessed for service shall be those found within the otherwise applicable rate schedules.

ADDITIONAL BASIC SERVICE CHARGE:
$250.00

DEMAND/ENERGY CHARGES
The negotiable charges under this rider may include the Demand and/or Energy Charges as set forth in the otherwise applicable tariff schedule. The specific charges or procedure for calculating the charges under this rider shall be set forth in the negotiated CSA and shall recover all incremental costs the Company incurs in serving the customer plus a contribution to the Company's fixed costs.

Continued to Sheet No. 6.750

ISSUED BY: G. L. Gillette, President

DATE EFFECTIVE:

TECO
TAMPA ELECTRIC

ORIGINAL SHEET NO. 6.750

Continued from Sheet No. 6.745

PROVISIONS AND/OR CONDITIONS ASSOCIATED WITH MONTHLY CHARGES:
Any negotiated provisions and/or conditions associated with the Monthly Charges shall be set forth in the CSA and may be applied during all or a portion of the term of the CSA. These negotiated provisions and/or conditions may include, but are not limited to, a guarantee by the Company to maintain the level of either the Demand and/or Energy charges negotiated under this rider for a specified period, such period not to exceed the term of the CSA.

SERVICE AGREEMENT:
Each customer shall enter into a sole supplier CSA with the Company to purchase the customer's entire requirements for electric service at the service locations set forth in the CSA. For purposes of the CSA "the requirements for electric service" may exclude certain electric service requirements served by the customer's own generation as of the date shown on the CSA. The CSA shall be considered a confidential document. The pricing levels and procedures described within the CSA, as well as any information supplied by the customer through an energy audit or as a result of negotiations or information requests by the Company and any information developed by the Company in connection therewith, shall be treated by the Company as confidential, proprietary information. If the Commission or its staff seeks to review any such information that the parties wish to protect from public disclosure, the information shall be provided with a request for confidential classification under the confidentiality rules of the Commission.

The service agreement, its terms and conditions, and the applicability of this rider to any particular customer or specific load shall be subject to the regulations and orders of the Commission.

ISSUED BY: G. L. Gillette, President

DATE EFFECTIVE:

TECO
TAMPA ELECTRIC

~~ORIGINAL~~ FIRST REVISED SHEET NO. 6.808
CANCELS ORIGINAL SHEET NO. 6.808

Continued from Sheet No. 6.806

MONTHLY RATE:

LED Fixture, Maintenance, and Base Energy Charges:

Rate Code			Lamp Size				Charges per Unit ($)			
					kWh				Non-Fuel Base Energy	
Dusk to Dawn	Timed Svc	Description	Initial Lumens	Lamp Wattage	Dusk to Dawn	Timed Svc	Fixture	Maint	Dusk to Dawn	Timed Svc
820	840	Roadway	7,577	103	36	18	10.06	1.07	0.89	0.44
821	841	Roadway	8,300	106	37	19	10.06	1.08	0.91	0.47
822	842	Roadway	15,300	196	69	34	13.16	1.14	1.70	0.84
823	843	Roadway	14,831	206	72	36	15.16	1.25	1.77	0.89
824	844	Post Top	3,974	67	24	12	17.75	1.39	0.59	0.30
825	845	Post Top	6,030	99	35	17	18.51	1.41	0.86	0.42
826	846	Area-Lighter	13,620	202	71	36	17.24	1.27	1.75	0.86
827	847	Area-Lighter	21,197	309	108	54	18.59	1.40	2.66	1.33

Continued to Sheet No. 6.810

ISSUED BY: G. L. Gillette, President

DATE EFFECTIVE: ~~March 5, 2013~~

Exhibit B

TECO
TAMPA ELECTRIC

~~SECOND~~ THIRD REVISED SHEET NO. 6.815
CANCELS ~~FIRST~~ SECOND REVISED SHEET NO. 6.815

Continued from Sheet No. 6.810

Miscellaneous Facilities Charges:

Rate Code	Description	Monthly Facility Charge	Monthly Maintenance Charge
563	Timer	$6.81	$1.29
569	PT Bracket (accommodates two post top fixtures)	$3.85	$0.05

NON-STANDARD FACILITIES AND SERVICES:

The customer shall pay all costs associated with additional company facilities and services that are not considered standard for providing lighting service, including but not limited to, the following:

1. relays;
2. distribution transformers installed solely for lighting service;
3. protective shields;
4. bird deterrent devices;
5. light trespass shields;
6. light rotations;
7. light pole relocations;
8. devices required by local regulations to control the levels or duration of illumination including associated planning and engineering costs;
9. removal and replacement of pavement required to install underground lighting cable; and
10. directional boring.

MINIMUM CHARGE: The monthly charge.

FUEL CHARGE: See Sheet Nos. 6.020 and 6.021.

ENERGY CONSERVATION CHARGE: See Sheet Nos. 6.020 and 6.021.

CAPACITY CHARGE: See Sheet Nos. 6.020 and 6.021

ENVIRONMENTAL COST RECOVERY CHARGE: See Sheet Nos. 6.020 and 6.021

FLORIDA GROSS RECEIPTS TAX: See Sheet No. 6.021

FRANCHISE FEE: See Sheet No. 6.021

PAYMENT OF BILLS: See Sheet No. 6.022

SPECIAL CONDITIONS:
On customer-owned public street and highway lighting systems not subject to other rate schedules, the monthly rate for energy served at primary or secondary voltage, at the company's option, shall be 2.462¢ per kWh of metered usage, plus a ~~customer charge~~Basic Service Charge of $10.50 per month and the applicable additional charges as specified on Sheet Nos. 6.020 and 6.021.

Continued to Sheet No. 6.820

ISSUED BY: G. L. Gillette, President

DATE EFFECTIVE: ~~January 1, 2010~~

Exhibit B

TECO
TAMPA ELECTRIC

~~TWENTY-FIRST~~TWENTY-SECOND REVISED SHEET NO. 7.010
CANCELS ~~TWENTIETH~~ TWENTY-FIRST REVISED SHEET NO. 7.010

STANDARD FORMS AND AGREEMENTS

Title	Sheet No.
Tariff Agreement for the Purchase of Industrial Load Management Rider Service	7.150
Bright Choices Outdoor Lighting Agreement	7.200
Tariff Agreement for the Residential Guarantor Program	7.300
Tariff Agreement for the Provision of Load Management Service	7.510
Tariff Agreement for the Provision of Standby Generator Transfer Service	7.550
Tariff Agreement for the Purchase of Standby and Supplemental Service	7.600
Supplemental Tariff Agreement for the Purchase of Industrial Standby and Supplemental Load Management Rider Service	7.625
Service Agreement for Economic Development Rider	7.740
Contract Service Arrangement for the Provision of Service Under the Commercial/Industrial Service Rider	7.750
Facilities Rental Agreement	7.760
Tariff Agreement For The Residential Price Responsive Load Management Program	7.780
Application for Underground Service in an Overhead Area	7.800
Application for Relocation of Overhead Distribution Facilities	7.810
Application for Underground Service in an Underground Area	7.820
Underground Distribution Facilities Installation Agreement	7.830
Performance Guaranty Agreement	7.880
Performance Guaranty Agreement For Mining Facilities	7.915
Performance Guaranty Agreement For Residential Subdivision Development	7.950

ISSUED BY: G. L. Gillette, President **DATE EFFECTIVE:** ~~January 26, 2011~~

TECO
TAMPA ELECTRIC

~~FOURTH~~ FIFTH REVISED SHEET NO. 7.203
CANCELS ~~THIRD~~ FOURTH REVISED SHEET NO. 7.203

Continued from Sheet No. 7.202

13. Vandalism
The Customer shall be responsible for the cost incurred to repair or replace any Equipment that has been damaged as a result of any cause other than normal wear and tear. The Company shall not be required to make such repair or replacement prior to payment by the Customer for such damage. At the Customer's expense, and at the Company's discretion, the Company may install a luminaire protective shield to protect any Equipment repaired or replaced as a result of vandalism.

14. Tree Trimming
The Customer shall arrange for tree trimming by qualified personnel at Customer's sole expense when the installation of, illumination from or maintenance access to the Equipment is obstructed by trees and other vegetation. The Company will not be responsible for trimming trees for lighting installation or illumination obstruction. Failure to maintain adequate clearance around the luminaire and pole may cause a delay in requested repairs or required maintenance.

15. Termination, Removal
The Customer shall have the right to terminate this Agreement without any liability or obligation to the Company during the three (3) business day period following the Effective Date ("Initial Termination Period"), provided that written notice of such termination is received by the Company no later than the close of business on the third business day following the Effective date. In addition, the Customer may terminate this Agreement during the period that commences at the close of the Initial Termination Period and ends at 5:00 p.m. on the date immediately preceding the date on which installation of the Equipment at the Installation Site is scheduled to commence ("Final Termination Period"), provided that written notice of such termination is received by the Company no later than 5:00 p.m. on the day immediately preceding the date on which installation of the Equipment commences and, provided further, that the Customer reimburses the Company for any costs incurred by the Company up to the time of the termination by the Customer. These costs include, but are not limited to, shipping and storeroom handling cost for items purchased pursuant to or in contemplation of the Agreement, restocking fees on returned purchases, the cost of purchased Equipment that cannot be returned, or in the Company's sole judgment, reasonably absorbed in current inventory, and engineering time. The Customer may not terminate this Agreement once installation of the Equipment has commenced.

~~In the event that the Customer fails to pay the Company for any of the services provided herein or violates the terms of this agreement, the Company may, at its option and on five (5) days written notice, terminate this agreement.~~ The company may, at its option and on five (5) days written notice to Customer, terminate this agreement in the event that:

(a) the Customer fails to pay the Company for any of the services provided herein,
(b) the Customer violates the terms of this agreement,
(c) a petition for adjudication of bankruptcy or for reorganization or rearrangement is filed by Customer pursuant to any federal or state bankruptcy law or similar federal or state law, or
(d) a trustee or receiver is appointed to take possession of the Installation Site (or if Customer is a tenant at the Installation Site, tenant's interest in the Installation Site) and possession

ISSUED BY: ~~C. R. Black~~ G. L. Gillette, President

DATE EFFECTIVE: May 7, 2009

TECO
TAMPA ELECTRIC

~~FOURTH~~ FIFTH REVISED SHEET NO. 7.203
CANCELS ~~THIRD~~ FOURTH REVISED SHEET NO. 7.203

is not restored to Tenant within thirty (30) days.

~~If such termination occurs prior to the expiration of the current term, the Customer agrees to pay the Company, as liquidated damages, an amount equal to the net present value of the monthly rate for each service taken, less all applicable fuel and other adjustment clause charges, and (where applicable) franchise fees and taxes, for each month of the unexpired current term.~~

Continued to Sheet No. 7.204

ISSUED BY: ~~C. R. Black~~ G. L. Gillette, President

DATE EFFECTIVE: ~~May 7, 2009~~

TECO
TAMPA ELECTRIC

~~FOURTH~~ FIFTH REVISED SHEET NO. 7.204
CANCELS ~~THIRD~~ FOURTH REVISED SHEET NO. 7.204

Continued from Sheet No. 7.203

If such termination occurs prior to the expiration of the current term, the Customer agrees to pay the Company, as liquidated damages, an amount equal to the net present value of the monthly rate for each service taken, less all applicable fuel and other adjustment clause charges, and (where applicable) franchise fees and taxes, for each month of the unexpired current term.

16. **Easements**
The customer covenants that it owns or controls the Installation Site or has binding arrangements with the owner to the extent necessary to grant the Company an easement to permit performance of the Agreement. If a tenant of the Installation Site, Customer represents that Customer's lease is for a term of at least the Primary Term. The Customer and the owner or landlord of the Installation Site, if other than the Customer (individually, the "Grantor" collectively, the "Grantors"), hereby grant the Company a **Non-exclusive Easement** for ingress and egress over and under the Installation Site ~~and~~ for installation, inspection, operation, maintenance, repair, replacement, and removal of the Equipment. The easement shall terminate upon the Company's removal of the Equipment. The Equipment shall remain the Company's personal property, notwithstanding the manner or mode of its attachment to the Installation Site and shall not be deemed fixtures. Any claim(s) that the Company has or may hereafter have with respect to the Equipment shall be superior to any lien, right or claim of any nature that any Grantor or anyone claiming through Grantor now has or may hereafter have with respect to the Equipment by law, agreement or otherwise.

In the event that this agreement is terminated pursuant to Paragraph 15 or expires pursuant to Paragraph 10, each of the Grantors expressly grants the Company or its assigns or agents the continued right of entry at any reasonable time to remove the Equipment, or any part hereof, from the Installation Site. The Grantors, individually or collectively, shall make no claim whatsoever to the Equipment or any interest or right therein.

17. **Attachments**
In no event shall the Customer, or any other Grantor, place upon or attach to the Equipment, except with the Company's prior written consent and as set forth in Tampa Electric's "Guidelines for Attaching Banners to TEC Poles," any sign or device of any nature, or place, install or permit to exist, anything, including trees or shrubbery, which would interfere with the Equipment or tend to create a dangerous condition. The Company is hereby granted the right to remove, without liability, anything placed, installed, or existing in violation of this paragraph.

18. **Insurance**
Customer, at his sole cost and expense, shall maintain insurance, in amounts and under policy forms satisfactory to Company at all times during the life of this Agreement. Failure to provide insurance in accordance with this Section shall constitute a material breach of this Agreement.

19. **Amendments**
During the term of this Agreement, Company and Customer may amend or enter into additional addenda to the Agreement ("Addenda") upon the mutual written agreement of both parties in the form of Addendum "A" hereto.

Continued to Sheet No. 7.205

ISSUED BY: ~~C. R. Black~~G. L. Gillette, President

DATE EFFECTIVE: ~~May 18, 2009~~

TECO
TAMPA ELECTRIC

~~SEVENTH~~EIGHTH REVISED SHEET NO. 7.205
CANCELS ~~SIXTH~~ SEVENTH REVISED SHEET NO. 7.205

Continued from Sheet No. 7.204

20. Light Trespass

Customer acknowledges and agrees that the Customer is solely responsible for specifying the general location of the Equipment and the direction and orientation of the illumination provided thereby. The Company will not be required to install or continue to operate the Equipment at any location where the service may be or has become objectionable to others. If it is found either during or after installation that the illumination is objectionable to others, the Customer shall be responsible for the costs incurred to relocate, remove, or shield the Equipment in addressing the objection unless the Customer is otherwise able to fully address and satisfy the third-party objections in question. In the event removal of any Equipment is the only practicable resolution of the objection, such removal will be deemed a termination prior to the expiration of the Primary Term as provided in Paragraph 15 and Customer promptly shall pay the Company the liquidated damages specified therein for the percentage or portion of the Equipment that must be removed.

21. Assignments

This Agreement shall inure to the benefit of, and be binding upon, the respective heirs, legal representatives, successors and assigns of the parties hereto. This Agreement may be assigned by the Customer only with the Company's prior written consent. In the event of an Assignment, the assignee may be substituted herein for the Customer and/or other Grantor with respect to all Customer rights and obligations, but the initial Customer shall not be released from the obligations of this Agreement except by a separate writing from the Company in the Company's sole discretion.

22. General

No delay or failure by the Customer or the Company to exercise any right under this Agreement shall constitute a waiver of that or any other right, unless otherwise expressly provided herein.

This Agreement shall be construed in accordance with and governed by the laws of the State of Florida.

IN WITNESS WHEREOF, the parties, each of whom represents and warrants that he or she is duly authorized to execute this Agreement, have caused this instrument to be executed in due form of law.

Customer: ____________________
By/Title: ____________________
Name (print): ____________________
Signature: ____________________
Date: ____________
Phone #: ______________
Email: ____________________

Tampa Electric Company Representative
By/Title: ____________________
Signature: ____________________
Department: ____________________
Date: ____________

Property Owner: ____________________
By/Title: ____________________
Name (print): ____________________
Signature: ____________________
Date: ____________
Phone #: ______________
Email: ____________________

Tampa Electric Company Manager:
By/Title: ____________________
Signature: ____________________
Department: ____________________
Date: ____________

Contract No. ____________________

ISSUED BY: G. L. Gillette, President

DATE EFFECTIVE: January 26, 2011

TECO
TAMPA ELECTRIC

~~THIRD~~ FOURTH REVISED SHEET NO. 7.551
CANCELS ~~SECOND~~ THIRD REVISED SHEET NO. 7.551

Continued From Sheet No. 7.550

5. The Customer expressly agrees to reserve and make available to the Company space on the Customer's premises for the installation of the Company's notification and metering equipment. The Customer shall properly protect the Company's property on the Customer's premises and shall permit no one but the Company's agents, or persons authorized by law, to have access to the Company's equipment. The Customer shall, as promptly as practicable, notify the Company concerning any noticeable faulty condition or malfunction of the Company's equipment.

6. The initial term of this Agreement shall be 30 days. The Customer is required to give the Company ~~30~~ 30-days notice in advance of discontinuing service under the GSSG-1 rider attached as Exhibit "A", said minimum notice requirement being specified in Exhibit "A". The term of this Agreement shall automatically extend beyond such initial term until such time as the Company has had the minimum number of days notice of the Customer's desire no longer to participate in the program as is provided for in Exhibit "A".

7. The Company may terminate this Agreement at any time for the Customer's failure to comply with the terms and conditions of Schedule GSSG-1 or this Agreement. Such termination will only affect the application of the GSSG-1 rider. Prior to any such termination, the Company shall notify the Customer at least thirty (30) days in advance and describe the Customer's failure to comply. The Company may then terminate this Agreement at the end of the 30-day period. If the Customer either refuses or fails to initiate and pursue corrective action, the Company shall be entitled to suspend forthwith the monthly billing credits specified in Schedule GSSG-1.

8. This Agreement may be terminated if the same is required in order to comply with the regulatory rulings.

9.a The Customer shall indemnify, hold harmless and defend the Company from and against any and all liability, proceedings, suits, costs or expenses, for loss or damage to property or for injury to persons, in any manner directly or indirectly connected with, or arising out of, the use of standby generator transfer service on the Customer's side of the point of delivery or out of the Customer's negligent acts or omissions.

b. With respect to a Customer that is the state, a state agency or subdivision (as those terms are defined in Section 768.28(2), Florida Statutes, or the successor thereto), the obligations of Customer set forth in Paragraph 9.a above shall be subject to Section 768.28 (or the successor thereto), including the limitations contained therein. With respect to a Customer that is the United States of America, or agency or subdivision thereof, the obligations set forth in Paragraph 9.a shall not apply. In either case, the Company reserves its rights under

Continued to Sheet No. 7.552

ISSUED BY: G. L. Gillette, President

DATE EFFECTIVE: ~~June 18, 2012~~

TECO
TAMPA ELECTRIC

~~SECOND~~ THIRD REVISED SHEET NO. 7.552
CANCELS ~~FIRST~~ SECOND REVISED SHEET NO. 7.552

Continued from Sheet No. 7.551

Section 768.28 (or the successor thereto), and the Federal Tort Claims Act (or the successor thereto), as applicable, including, but not limited to, the right to pursue legislative relief.

In either case, the Company reserves its rights under Section 768.28 (or the successor thereto), and the Federal Tort Claims Act (or the successor thereto), as applicable, including, but not limited to, the right to pursue legislative relief.

10. This Agreement supersedes all previous agreements and representations, either written or oral, heretofore made between the Company and the Customer with respect to matters herein contained. Any modification(s) to this Agreement must be approved, in writing, by the Company and the Customer.

11. This Agreement incorporates by reference the applicable terms of the tariff filed with the Florida Public Service Commission by Tampa Electric, as amended from time to time. To the extent of any conflict between this agreement and such tariff, the agreement shall control.

12. This Agreement may not be assigned by the Customer without the prior written consent of the Company. This Agreement shall inure to the benefit of, and be binding upon, the respective heirs, legal representatives, successors and assigns of the parties hereto.
IN WITNESS WHEREOF, the Customer and the Company have caused this Agreement to be executed by their duly authorized representatives as of the day and year first above written.

Witnesses: ______________________________

______________________________ By: ______________________________

______________________________ Title: ______________________________

Witnesses: TAMPA ELECTRIC COMPANY

______________________________ By: ______________________________

______________________________ Title: ______________________________

ISSUED BY: G. L. Gillette, President

DATE EFFECTIVE: ~~June 18, 2012~~

TECO
TAMPA ELECTRIC

ORIGINAL SHEET NO. 7.740

SERVICE AGREEMENT FOR ECONOMIC DEVELOPMENT RIDER

- New Establishment
- Existing Establishment with an Expanded Load

____
CUSTOMER NAME

____
ADDRESS ______________________________ TYPE OF BUSINESS

The Customer hereto agrees as follows

1. To create ____________ full-time jobs
2. That the quantity of new or expanded load shall be ________ KW of Demand
3. The nature of this new or expanded load is ______________
4. To initiate service under this Rider on ____________, ______ and terminate Service under this Rider on ____________, ______. This shall constitute a period of five Years.
5. In case of early termination, the Customer must pay Tampa Electric Company the difference between the otherwise applicable rate and the payments made, up to that point in time, plus interest.
6. To provide verification that the availability for this Rider is a significant factor in the Customer's location/expansion decision.
7. If a change in ownership occurs after the Customer contracts for service under this Rider, the successor Customer may be allowed to fulfill the balance of the contract under Rider EDR and continue the schedule of credits.

Signed: ______________________________ Accepted by ______________________________
______________________________ TAMPA ELECTRIC COMPANY

Title: ______________________________

Date: ______________________________ Date: ______________________________

ISSUED BY: G. L. Gillette, President

DATE EFFECTIVE:

TECO
TAMPA ELECTRIC

~~FIRST REVISED SHEET NO. 7.750~~SECOND REVISED SHEET NO. 7.750
CANCELS ~~ORIGINAL~~ FIRST REVISED SHEET NO. 7.750

~~RESERVED FOR FUTURE USE~~

CONTRACT SERVICE ARRANGEMENT FOR THE PROVISION OF SERVICE UNDER THE COMMERCIAL / INDUSTRIAL SERVICE RIDER

This Contract Service Arrangement ("Agreement") is made and entered into as of this ______ day of ______, by and between ____________, (hereinafter called in the "Customer") and Tampa Electric Company, a Florida corporation (hereinafter called the "Company").

WITNESSETH:

WHEREAS, the Company is an electric utility operating under Chapter 366, Florida Statutes, subject to the jurisdiction of the Florida Public Service Commission or any successor agency thereto (hereinafter called the "Commission"); and

WHEREAS, the Customer is ________________________________, and

WHEREAS, the Customer can receive electric service from the Company under tariff schedule ______ at the service location described in Exhibit "A"; and

WHEREAS, the present pricing available under the Company's rate schedule ________ is sufficient economic justification for the Customer to decide not to take electric service from the Company for all or a part of the Customer's needs; and

WHEREAS, the Customer has shown evidence and attested to its intention to not take electric service from the Company unless a pricing adjustment is made under the Company's Commercial / Industrial Service Rider ("CISR-2"); and

WHEREAS, the Company has sufficient capacity to serve the Customer at the aforementioned service location for the foreseeable future and for at least the following ______ month period; and

WHEREAS, the Company is willing to make a pricing adjustment for the Customer in exchange for a commitment by the Customer to continue to purchase electric energy exclusively from the Company at agreed upon service locations (for purposes of this Agreement, the "electric energy" may exclude certain electric service requirements served by the Customer's own generation as of the date of this Agreement);

NOW THEREFORE, in consideration of the mutual covenants expressed herein, the Company and Customer agree as follows:

Continue to Sheet No. 7.751

ISSUED BY: ~~C. R. Black~~G. L. Gillette, President

DATE EFFECTIVE: ~~May 7, 2009~~

Exhibit B

TECO
TAMPA ELECTRIC

~~FIRST~~ SECOND REVISED SHEET NO. 7.751
CANCELS ~~ORIGINAL~~ FIRST REVISED SHEET NO. 7.751

~~RESERVED FOR FUTURE USE~~

Continued from Sheet No. 7.750

1. Rate Schedules - The Company agrees to furnish and the Customer agrees to take power pursuant to the terms and conditions of the Company's tariff, rate schedule ________ and the CISR-2 rider, as currently approved by the Commission or as said tariff and rate schedules may be modified in the future and approved by the Commission (except as described in Section 6 herein). The Customer agrees to abide by all applicable requirements of the tariff, rate schedule ________ and CISR-2, except to the extent specifically modified by this Agreement. Copies of the Company's currently approved rate schedule ________ and CISR-2 rider are attached as Exhibit "B" and made a part hereof. In the event of any conflict between the terms of this Agreement and such tariff or rate schedule (other than as set out in CISR-2) the terms of this Agreement shall control.

2. Term of Agreement - This Agreement shall remain in force for a term of ______ months commencing on the date above first written.

3. Modifications to Tariff and Rate Schedule - See Exhibit "C" to this Agreement.

4. Exclusivity Provision - During the term hereof, the Customer agrees to purchase from the Company the Customer's entire requirements for electric capacity and energy for its facilities and equipment at the service location(s) described in Exhibit A to this Agreement. The "entire requirements for electric capacity and energy" may exclude certain electric service requirements served by the Customer's own generation as of the date of this Agreement.

5. Termination Fees and Provisions - See Exhibit "D" to this Agreement.

6. Modification of Rate Schedule - In the event that any provision of any applicable rate schedules is amended or modified by the Commission in a manner that is material and adverse to one of the parties hereto, that party shall be entitled to terminate this Agreement, by written notice to the other party tendered not later than sixty (60) days after such amendment or modification becomes final and nonappealable, with such termination to become effective ______ days after receipt of such notice, whereupon service to the Customer shall revert to the otherwise applicable rate schedules available to the Customer.

Continued to Sheet No. 7.752

ISSUED BY: ~~C. R. Black~~G. L. Gillette, President

DATE EFFECTIVE: ~~May 7, 2009~~

Exhibit B

TECO
TAMPA ELECTRIC

~~FIRST~~ SECOND REVISED SHEET NO. 7.752
CANCELS ~~ORIGINAL~~ FIRST REVISED SHEET NO. 7.752

~~RESERVED FOR FUTURE USE~~

Continued from Sheet No. 7.751

7. Entire Agreement - This Agreement supersedes all previous agreements and representations either written or oral heretofore made between the Company and the Customer with respect to the matters herein contained. This Agreement, when duly executed, constitutes the only agreement between the parties hereto relative to the matters herein described.

8. Incorporation of Tariff - This Agreement incorporates by reference the terms and conditions of the Company's tariff, rate schedule _______ and CISR-2 rider filed by the Company with, and approved by, the Commission, as amended from time to time. In the event of any conflict between this Agreement and such tariff or rate schedule (other than as set out in CISR-2), the terms and conditions of this Agreement shall control.

9. Notices - All notices and other communications hereunder shall be in writing and shall be delivered by hand, by prepaid first class registered or certified mail, return receipt requested, by courier or by facsimile, addressed as follows:

If to the Company: Tampa Electric Company
702 North Franklin Street
P.O. Box 111
Tampa, Florida 33601-0111
Facsimile:
Attention:

with a copy to: Tampa Electric Company
702 North Franklin Street
P.O. Box 111
Tampa, Florida 33601-0111
Facsimile:
Attention:

Continued to Sheet No. 7.753

ISSUED BY: ~~C. R. Black~~G. L. Gillette, President

DATE EFFECTIVE: ~~May 7, 2009~~

Exhibit B

TECO
TAMPA ELECTRIC

~~FIRST~~ SECOND REVISED SHEET NO. 7.753
CANCELS ~~ORIGINAL~~ FIRST REVISED SHEET NO. 7.753

~~RESERVED FOR FUTURE USE~~
Continued from Sheet No. 7.752

If to the Customer: ______________________

Facsimile:
Attention:

with a copy to: ______________________

Facsimile:
Attention:

Except as otherwise expressly provided in this Agreement, all notices and other communications shall be deemed effective upon receipt. Each party shall have the right to designate a different address for notices to it by notice similarly given.

10. Assignment; No Third Party Beneficiaries - This Agreement shall inure to the benefit of and shall bind the successors and assigns of the parties hereto. No assignment of any rights or delegation of any obligations hereunder shall have the effect of releasing the assigning party of any of its obligations hereunder, and the assigning party shall remain primarily liable and responsible therefore notwithstanding any such assignment or delegation. Nothing in this Agreement shall be construed to confer a benefit on any person not a signatory party hereto or such signatory party's successors and assigns.

11. Waiver - At its option, either party may waive any or all of the obligations of the other party contained in this Agreement, but waiver of any obligation or any breach of this Agreement by either party shall in no event constitute a waiver as to any other obligation or breach or any future breach, whether similar or dissimilar in nature, and no such waiver shall be binding unless in writing signed by the waiving party.

Continued to Sheet No. 7.754

ISSUED BY: ~~C. R. Black~~G. L. Gillette, President

DATE EFFECTIVE: ~~May 7, 2009~~

Exhibit B

TECO
TAMPA ELECTRIC

~~FIRST~~ SECOND REVISED SHEET NO. 7.754
CANCELS ~~ORIGINAL~~ FIRST REVISED SHEET NO. 7.754

~~RESERVED FOR FUTURE USE~~

Continued from Sheet No. 7.753

12. Headings - The section and paragraph headings contained in the Agreement are for reference purposes only and shall not affect, in any way, the meaning or interpretation of this Agreement.

13. Counterparts - This Agreement may be executed simultaneously in two or more counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same instrument.

14. Dispute Resolution - All disputes arising between the Customer and the Company under this Agreement shall be finally decided by the Commission in accordance with the applicable rules and procedures of the Commission.

15. Governing Law - This Agreement shall be construed and enforced in accordance with the laws of the State of Florida.

16. Confidentiality - The pricing levels and procedures described within this Agreement, as well as any information supplied by the Customer through an energy audit or as a result of negotiations or information requests by the Company and any information developed by the Company in connection therewith are considered confidential, proprietary information of the parties. If requested, such information shall be made available for review by the Commission and its staff only and such review shall be made under the confidentiality rules of the Commission.

Continued to Sheet No. 7.755

ISSUED BY: ~~C. R. Black~~ G. L. Gillette, President

DATE EFFECTIVE: May 7, 2009

TECO
TAMPA ELECTRIC

~~ORIGINAL~~ SECOND REVISED SHEET NO. 7.755
CANCELS FIRST REVISED SHEET NO. 7.755

~~RESERVED FOR FUTURE USE~~
Continued from Sheet No. 7.754

IN WITNESS WHEREOF, the Customer and the Company have executed this Agreement the day and year first above written.

Witnesses:	______________________
______________________	by ______________________
______________________	Its ______________________
	Attest ______________________
Witnesses:	TAMPA ELECTRIC COMPANY
______________________	by ______________________
______________________	Its ______________________
	Attest ______________________

ISSUED BY: ~~G. R. Black~~G. L. Gillette, President

DATE EFFECTIVE: May 7, 2009

TECO
TAMPA ELECTRIC

~~THIRD~~ FOURTH REVISED SHEET NO. 7.763
CANCELS ~~SECOND~~ THIRD REVISED SHEET NO. 7.763

Continued from Sheet No. 7.762

10. This Agreement supersedes all previous agreements or representations, either written or oral, heretofore in effect between the Company and the Customer, made in respect to matters herein contained and, when duly executed, this Agreement constitutes the entire Agreement between the parties hereto.

11. Except for those claims, losses and damages arising out of Company's sole negligence, the Customer agrees to defend, at its own expense, and indemnify the Company for any and all claims, losses and damages, including attorney's fees and costs, which arise or are alleged to have arisen out of operation of or damage to the Facilities. For purposes of this paragraph, "Company" shall be defined as Tampa Electric Company, its parent, TECO Energy, Inc., and all subsidiaries and affiliates thereof, and each of their respective officers, directors, affiliates, insurers, representatives, agents, employees, contractors, or parent, sister, of successor corporations.

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be duly executed the day and year first above written.

Witnesses for the Customer:

____

____

Customer

By____________________

Title____________________

Attest ____________________

Title ____________________

Witnesses for the Company:

____

____

Tampa Electric Company

By____________________

Title____________________

ISSUED BY: ~~C. R. Black~~G. L. Gillette, President

DATE EFFECTIVE: ~~May 7, 2009~~

TECO
TAMPA ELECTRIC

~~SECOND~~ THIRD REVISED SHEET NO. 7.765
CANCELS ~~FIRST~~ SECOND REVISED SHEET NO. 7.765

APPENDIX A

Long-Term Facilities

Monthly Rental and Termination Factors

The Monthly Rental factor to be applied to the in-place value of the facilities as identified in the Long-Term Agreement is ~~1.21~~1.19% per month plus applicable taxes.

If the Long-Term Rental Agreement for Facilities is terminated, a Termination Fee shall be computed by applying the following Termination Factors to the in-place value of the facilities based on the year in which the Agreement is terminated:

Year Agreement is Terminated	Termination Factors %
1	~~4.1~~3.9
2	~~7.9~~7.5
3	~~11.4~~10.8
4	~~14.5~~13.8
5	~~17.3~~16.4
6	~~19.7~~18.7
7	~~21.7~~20.6
8	~~23.3~~22.1
9	~~24.6~~23.3
10	~~25.4~~24.0
11	~~25.7~~24.3
12	~~25.6~~24.1
13	~~24.8~~23.4
14	~~23.6~~22.1
15	~~21.6~~20.2
16	~~18.9~~17.7
17	~~15.5~~14.5
18	~~11.2~~10.5
19	~~6.1~~5.7
20	0.0

ISSUED BY: ~~C. R. Black~~G. L. Gillette, President

DATE EFFECTIVE: ~~May 7, 2009~~

TECO
TAMPA ELECTRIC

~~FIRST~~ SECOND REVISED SHEET NO. 7.885
CANCELS ~~ORIGINAL~~ FIRST REVISED SHEET NO. 7.885

ARTICLE 1 – DEFINITIONS

1.1 "Base Revenue" is the portion of electric revenue received by the Company for electric service to the Premises consisting only of applicable base demand charges, base non-fuel energy charges and facilities rental charges, if applicable. Base Revenue excludes, without limitation, capacity, ~~customer~~basic service, energy conservation, environmental, and fuel and purchased power recovery charges, franchise fees, and taxes.

1.2 "Baseline Base Revenue" equals the Base Revenue, if any, received for electric service at the Premises for the twelve-month period prior to the In-Service Date. If electric service has existed for less than twelve months prior to the In-Service Date, the Baseline Base Revenue will be calculated by averaging the monthly Base Revenue for those months that the electric service has existed prior to the In-Service Date and multiplying that average monthly Base Revenue by twelve. If no electric service has been provided at the Premises prior to the In-Service Date, the Baseline Base Revenue shall be zero. If the requested expanded electric service to the Premises will be measured by new metering, separate and apart from any metering of existing service to the Premises, there shall be no need to calculate Baseline Base Revenue and the Incremental Base Revenue shall be all Base Revenue received for electric service measured by the new metering during the Performance Guarantee Period.

1.3 "Incremental Base Revenue" is Base Revenue received during the Performance Guaranty Period for electric service rendered to the Premises in excess of Baseline Base Revenue.

1.4 "Performance Guaranty Period" is the period of time commencing with the In-service Date, and ending on the fifth anniversary of the In-Service Date ("Expiration Date").

1.5 "Performance Guaranty Amount" is the dollar amount calculated in 2.2 below.

ARTICLE II - PERFORMANCE GUARANTEE AMOUNT

2.1 For purposes of this Agreement, Incremental Base Revenue shall equal the amount remaining after any applicable previously calculated Baseline Base Revenue is subtracted from the total Base Revenue received by the Company from the Customer for electric service to the Premises during the Performance Guarantee Period.

2.2 The Performance Guaranty Amount is the cost, as determined by the Company, of the required system expansion less Customer's Contribution in Aid of Construction ("CIAC") multiplied by a factor of 1.53. The Customer agrees to provide Company a Performance Guaranty Amount in the amount specified in the table below prior to Company installing the Facilities necessary to provide the electric service to serve the Premises.

ISSUED BY: G. L. Gillette, President

DATE EFFECTIVE: ~~February 20, 2012~~

TAMPA ELECTRIC

~~FIRST~~ SECOND REVISED SHEET NO. 7.920
CANCELS ~~ORIGINAL~~ FIRST REVISED SHEET NO. 7.920

ARTICLE I – DEFINITIONS

1.1 "Relocated Facilities"– Customer facilities that have been dismantled or removed from one site on the customer's lands and reconstructed or relocated to the Premises in support of expanded mining activity within a specified region of customer lands within the Company's service territory.

1.2 "Expanded Facilities"– new Customer facilities built at or near the Premises to support expanded mining operations within a specified region of Customer lands within the Company's service territory.

1.3 "Base Revenue" is the portion of electric revenue received by the Company for electric service to the Premises consisting only of applicable base demand charges, base non-fuel energy charges and facilities rental charges, if applicable. Base Revenue excludes, without limitation, capacity, ~~customer~~basic service, energy conservation, environmental, and fuel and purchased power recovery charges, franchise fees, and taxes.

1.4 "Baseline Base Revenue" equals the Base Revenue, if any, received for electric service at the current Premises (in the case of Expanded Mining Facilities) or at the former location (in the case of Relocated Mining Facilities), for the twelve-month period prior to the In-Service Date. If electric service has existed for less than twelve months prior to the In-Service Date, the Baseline Base Revenue will be calculated by averaging the monthly Base Revenue for those months that the electric service has existed prior to the In-Service Date and multiplying that average monthly Base Revenue by twelve. If no electric service has been provided at the Premises prior to the In-Service Date, the Baseline Base Revenue shall be zero. If the requested expanded electric service to the Premises will be measured by new metering, separate and apart from any metering of existing service to the Premises, there shall be no need to calculate Baseline Base Revenue and the Incremental Base Revenue shall be all Base Revenue received for electric service measured by the new metering during the Performance Guarantee Period.

1.5 "Incremental Base Revenue" is Base Revenue received during the Performance Guaranty Period for electric service rendered to the Premises in excess of Baseline Base Revenue.

1.6 "Performance Guaranty Period" is the period of time commencing with the In-service Date, and ending on the fifth anniversary of the In-Service Date ("Expiration Date").

1.7 "Performance Guaranty Amount" is the dollar amount calculated in 2.2 below

ISSUED BY: G. L. Gillette , President

DATE EFFECTIVE: ~~February 20, 2012~~

TECO
TAMPA ELECTRIC

~~SEVENTH~~ EIGHTH REVISED SHEET NO. 8.070
CANCELS ~~SIXTH~~ SEVENTH REVISED SHEET NO. 8.070

Continued from Sheet No. 8.061

CHARGES/CREDITS TO QUALIFYING FACILITY

A. ~~Customer~~ Basic Service Charges

A monthly ~~Customer~~ Basic Service Charge will be rendered for maintaining an account for a Qualifying Facility engaged in either an As-Available Energy or Firm Capacity and Energy transaction and for other applicable administrative costs. Actual charges will depend on how the QF is interconnected to the Company.

QFs not directly interconnected to the Company, will be billed $~~930~~ 990 monthly as a ~~Customer~~ Basic Service Charge.

Monthly ~~customer~~ Basic Service charges, applicable to QFs directly interconnected to the Company, by Rate Schedule are:

Rate Schedule	~~Customer~~Basic Service Charge ($)	Rate Schedule	~~Customer~~Basic Service Charge ($)
RS		GST	
GS	~~10.50~~15.00	GSDT (secondary)	~~12.00~~ 20.00
GSD (secondary)	~~10.50~~18.00	GSDT (primary)	~~57.00~~30.00
GSD (primary)	~~57.00~~30.00	GSDT (subtrans.)	130.00
GSD (subtrans.)	130.00	SBFT (secondary)	~~930.00~~990.00
SBF (secondary)	~~930.00~~990.00	SBFT (primary)	~~82.00~~55.00
SBF (primary)	~~82.00~~55.00	SBFT (subtrans.)	155.00
SBF (subtrans.)	155.00	IST (primary)	~~955.00~~1,015.00
IS (primary)	955.00	IST (subtrans.)	622.00
IS (subtrans.)	622.00		2,372.00
SBI (primary)	2,372.00		
SBI (subtrans.)	647.00		
	2,397.00		

When appropriate, the ~~Customer~~ Basic Service Charge will be deducted from the Qualifying Facility's monthly payment. A statement of the charges or payments due the Qualifying Facility will be rendered monthly. Payment normally will be made by the twentieth business day following the end of the billing period.

Continued to Sheet No. 8.071

ISSUED BY: ~~C. R. Black~~G. L. Gillette, President

DATE EFFECTIVE: ~~May 7, 2009~~

TECO
TAMPA ELECTRIC

~~FIRST~~ SECOND REVISED SHEET NO. 8.312
CANCELS ~~ORIGINAL~~ FIRST REVISED SHEET NO. 8.312

Continued from Sheet No. 8.308

Should the CEP elect a Net Billing Arrangement, the hourly net capacity and energy sales delivered to the purchasing utility shall be purchased at the utility's avoided capacity and energy rates, where applicable, in accordance with FPSC Rules 25-17.0825 and 25-17.0832, F.A.C. Purchases from the interconnecting utility shall be billed at the retail rate schedule, under which the CEP load would receive service as a customer of the utility.

Although a billing option may be changed in accordance with FPSC Rule 25-17.082, F.A.C., the Contracted Capacity may only change through mutual negotiations satisfactory to the CEP and the Company.

~~Customer~~ Basic Service charges that are directly attributable to the purchase of firm capacity and energy from the CEP are deducted from the CEP's total monthly payment. A statement covering the charges and payments due the CEP is rendered monthly and payment normally is made by the 20th business day following the end of the Monthly Period.

CHARGES/CREDITS TO THE CEP:

1. ~~**Customer**~~ **Basic Service Charges:** A monthly ~~Customer~~ Basic Service Charge will be rendered for maintaining an account for the CEP engaged in either an As-Available Energy or firm capacity and energy transaction and for other applicable administrative costs. Actual charges will depend on how the CEP is interconnected to the Company.

   CEPs not directly interconnected to the Company, will be billed $~~580~~ 990 monthly as a ~~Customer~~ Basic Service Charge.

   Monthly ~~customer~~ Basic Service charges, applicable to CEPs directly interconnected to the Company, by Rate Schedule are:

RATE SCHEDULE	~~CUSTOMER~~BASIC SERVICE CHARGE ($)	RATE SCHEDULE	~~CUSTOMER~~BASIC SERVICE CHARGE ($)
RS	~~10.50~~15.00		
GS	~~10.50~~18.00	GST	~~12.00~~20.00
GSD (secondary)	~~57.00~~30.00	GSDT (secondary)	~~57.00~~30.00
GSD (primary)	130.00	GSDT (primary)	130.00
GSD (subtrans.)	~~950.00~~990.00	GSDT (subtrans.)	~~950.00~~990.00
SBF (secondary)	~~82.00~~ 55.00	SBFT (secondary)	~~82.00~~ 55.00
SBF (primary)	155.00	SBFT (primary)	155.00
SBF (subtrans.)	~~955.00~~1,015.00	SBFT (subtrans.)	~~955.00~~1,015.00
IS (primary)	622.00	IST (primary)	622.00
IS (subtrans.)	2,372.00	IST (subtrans.)	2,372.00
SBI (primary)	647.00		

ISSUED BY: ~~C. R. Black~~G. L. Gillette, President

DATE EFFECTIVE: ~~June 30, 2009~~

Exhibit B

TAMPA ELECTRIC

~~FIRST~~ SECOND REVISED SHEET NO. 8.312
CANCELS ~~ORIGINAL~~ FIRST REVISED SHEET NO. 8.312

SBI (subtrans.)	2,397.00

Continued to Sheet No. 8.314

ISSUED BY: ~~C. R. Black~~G. L. Gillette, President

DATE EFFECTIVE: June 30, 2009

TECO
TAMPA ELECTRIC

ORIGINAL FIRST REVISED SHEET NO. 8.314
CANCELS ORIGINAL SHEET NO. 8.314

If CEP takes service under Rate Rider GSLM-2 or GSLM-3, an additional ~~customer~~ Basic Service ~~charge~~Charge of $200.00 will apply.

When appropriate, the ~~Customer~~ Basic Service Charge will be deducted from the CEP's monthly payment. A statement of the charges or payments due the CEP will be rendered monthly. Payment normally will be made by the 20th business day following the end of the billing period.

2. **Interconnection Charge for Non-Variable Utility Expenses:** The CEP shall bear the cost required for interconnection including the metering. The CEP shall have the option of payment in full for interconnection or make equal monthly installment payments over a 36 month period together with interest at the rate then prevailing for 30 days highest grade commercial paper; such rate to be determined by the Company 30 days prior to the date of each payment.

3. **Interconnection Charge for Variable Utility Expenses:** The CEP shall be billed monthly for the cost of variable utility expenses associated with the operation and maintenance of the interconnection. These costs include a) the Company's inspections of the interconnection and b) maintenance of any equipment beyond that which would be required to provide normal electric service to the CEP with respect to other Customers with similar load characteristics.

4. **Taxes and Assessments:** The CEP shall be billed monthly an amount equal to the taxes, assessments, or other impositions, if any, for which the Company is liable as a result of its purchases of firm capacity and energy produced by the CEP.

   If the Company obtains any tax savings as a result of its purchases of firm capacity and energy produced by the CEP, which tax savings would not have otherwise been obtained, those tax savings shall be credited to the CEP.

5. **Emission Allowance Clause:** Subject to approval by the FPSC, the CEP shall receive a monthly credit, to the extent the Company can identify the same, equal to the value, if any, of any reduction in the number of air emission allowances used by the Company as a result of its purchase of firm capacity and energy produced by the EP; provided that no such credit shall be given if the cost of compliance associated with air emission standards is included in the determination of full avoided cost.

TERMS OF SERVICE:

1. It shall be the CEP's responsibility to inform the Company of any change in its electric generation capability.

ISSUED BY: ~~G. R. Black~~G. L. Gillette, President

DATE EFFECTIVE: ~~May 22, 2007~~

TECO
TAMPA ELECTRIC

~~SEVENTH~~ EIGHTH REVISED SHEET NO. 8.070
CANCELS ~~SIXTH~~ SEVENTH REVISED SHEET NO. 8.070

Continued from Sheet No. 8.061

CHARGES/CREDITS TO QUALIFYING FACILITY

A. ~~Customer~~ Basic Service Charges

A monthly ~~Customer~~ Basic Service Charge will be rendered for maintaining an account for a Qualifying Facility engaged in either an As-Available Energy or Firm Capacity and Energy transaction and for other applicable administrative costs. Actual charges will depend on how the QF is interconnected to the Company.

QFs not directly interconnected to the Company, will be billed $~~930~~ 990 monthly as a ~~Customer~~ Basic Service Charge.

Monthly ~~customer~~ Basic Service charges, applicable to QFs directly interconnected to the Company, by Rate Schedule are:

Rate Schedule	~~Customer~~Basic Service Charge ($)	Rate Schedule	~~Customer~~Basic Service Charge ($)
RS		GST	
GS	~~10.50~~15.00	GSDT (secondary)	~~12.00~~ 20.00
GSD (secondary)	~~10.50~~18.00	GSDT (primary)	~~57.00~~30.00
GSD (primary)	~~57.00~~30.00	GSDT (subtrans.)	130.00
GSD (subtrans.)	130.00	SBFT (secondary)	~~930.00~~990.00
SBF (secondary)	~~930.00~~990.00	SBFT (primary)	~~82.00~~55.00
SBF (primary)	~~82.00~~55.00	SBFT (subtrans.)	155.00
SBF (subtrans.)	155.00	IST (primary)	~~955.00~~1,015.00
IS (primary)	955.00	IST (subtrans.)	622.00
IS (subtrans.)	622.00		2,372.00
SBI (primary)	2,372.00		
SBI (subtrans.)	647.00		
	2,397.00		

When appropriate, the ~~Customer~~ Basic Service Charge will be deducted from the Qualifying Facility's monthly payment. A statement of the charges or payments due the Qualifying Facility will be rendered monthly. Payment normally will be made by the twentieth business day following the end of the billing period.

Continued to Sheet No. 8.071

ISSUED BY: ~~C. R. Black~~G. L. Gillette, President

DATE EFFECTIVE: ~~May 7, 2009~~

Exhibit B

TECO TAMPA ELECTRIC

~~FIRST~~ SECOND REVISED SHEET NO. 8.312
CANCELS ~~ORIGINAL~~ FIRST REVISED SHEET NO. 8.312

Continued from Sheet No. 8.308

Should the CEP elect a Net Billing Arrangement, the hourly net capacity and energy sales delivered to the purchasing utility shall be purchased at the utility's avoided capacity and energy rates, where applicable, in accordance with FPSC Rules 25-17.0825 and 25-17.0832, F.A.C. Purchases from the interconnecting utility shall be billed at the retail rate schedule, under which the CEP load would receive service as a customer of the utility.

Although a billing option may be changed in accordance with FPSC Rule 25-17.082, F.A.C., the Contracted Capacity may only change through mutual negotiations satisfactory to the CEP and the Company.

~~Customer~~ Basic Service charges that are directly attributable to the purchase of firm capacity and energy from the CEP are deducted from the CEP's total monthly payment. A statement covering the charges and payments due the CEP is rendered monthly and payment normally is made by the 20th business day following the end of the Monthly Period.

CHARGES/CREDITS TO THE CEP:

1. **~~Customer~~ Basic Service Charges:** A monthly ~~Customer~~ Basic Service Charge will be rendered for maintaining an account for the CEP engaged in either an As-Available Energy or firm capacity and energy transaction and for other applicable administrative costs. Actual charges will depend on how the CEP is interconnected to the Company.

   CEPs not directly interconnected to the Company, will be billed $~~580~~ 990 monthly as a ~~Customer~~ Basic Service Charge.

   Monthly ~~customer~~ Basic Service charges, applicable to CEPs directly interconnected to the Company, by Rate Schedule are:

RATE SCHEDULE	~~CUSTOMER~~BASIC SERVICE CHARGE ($)	RATE SCHEDULE	~~CUSTOMER~~BASIC SERVICE CHARGE ($)
RS	~~10.50~~15.00		
GS	~~10.50~~18.00	GST	~~12.00~~20.00
GSD (secondary)	~~57.00~~30.00	GSDT (secondary)	~~57.00~~30.00
GSD (primary)	130.00	GSDT (primary)	130.00
GSD (subtrans.)	~~950.00~~990.00	GSDT (subtrans.)	~~950.00~~990.00
SBF (secondary)	~~82.00~~ 55.00	SBFT (secondary)	~~82.00~~ 55.00
SBF (primary)	155.00	SBFT (primary)	155.00
SBF (subtrans.)	~~955.00~~1,015.00	SBFT (subtrans.)	~~955.00~~1,015.00
IS (primary)	622.00	IST (primary)	622.00
IS (subtrans.)	2,372.00	IST (subtrans.)	2,372.00
SBI (primary)	647.00		

ISSUED BY: ~~C. R. Black~~G. L. Gillette, President

DATE EFFECTIVE: ~~June 30, 2009~~

Exhibit B

TECO
TAMPA ELECTRIC

~~FIRST~~ SECOND REVISED SHEET NO. 8.312
CANCELS ~~ORIGINAL~~ FIRST REVISED SHEET NO. 8.312

SBI (subtrans.)	2,397.00

Continued to Sheet No. 8.314

ISSUED BY: ~~C. R. Black~~G. L. Gillette, President

DATE EFFECTIVE: ~~June 30, 2009~~

Exhibit B

TECO
TAMPA ELECTRIC

~~ORIGINAL~~ FIRST REVISED **SHEET NO. 8.314**
CANCELS ORIGINAL SHEET NO. 8.314

If CEP takes service under Rate Rider GSLM-2 or GSLM-3, an additional ~~customer~~ Basic Service ~~charge~~Charge of $200.00 will apply.

When appropriate, the ~~Customer~~ Basic Service Charge will be deducted from the CEP's monthly payment. A statement of the charges or payments due the CEP will be rendered monthly. Payment normally will be made by the 20th business day following the end of the billing period.

2. **Interconnection Charge for Non-Variable Utility Expenses:** The CEP shall bear the cost required for interconnection including the metering. The CEP shall have the option of payment in full for interconnection or make equal monthly installment payments over a 36 month period together with interest at the rate then prevailing for 30 days highest grade commercial paper; such rate to be determined by the Company 30 days prior to the date of each payment.

3. **Interconnection Charge for Variable Utility Expenses:** The CEP shall be billed monthly for the cost of variable utility expenses associated with the operation and maintenance of the interconnection. These costs include a) the Company's inspections of the interconnection and b) maintenance of any equipment beyond that which would be required to provide normal electric service to the CEP with respect to other Customers with similar load characteristics.

4. **Taxes and Assessments:** The CEP shall be billed monthly an amount equal to the taxes, assessments, or other impositions, if any, for which the Company is liable as a result of its purchases of firm capacity and energy produced by the CEP.

   If the Company obtains any tax savings as a result of its purchases of firm capacity and energy produced by the CEP, which tax savings would not have otherwise been obtained, those tax savings shall be credited to the CEP.

5. **Emission Allowance Clause:** Subject to approval by the FPSC, the CEP shall receive a monthly credit, to the extent the Company can identify the same, equal to the value, if any, of any reduction in the number of air emission allowances used by the Company as a result of its purchase of firm capacity and energy produced by the EP; provided that no such credit shall be given if the cost of compliance associated with air emission standards is included in the determination of full avoided cost.

TERMS OF SERVICE:

1. It shall be the CEP's responsibility to inform the Company of any change in its electric generation capability.

ISSUED BY: ~~C. R. Black~~G. L. Gillette, President

DATE EFFECTIVE: ~~May 22, 2007~~

Exhibit B

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Petition for Rate Increase by Tampa Electric Company.	)))	DOCKET NO. 130040-EI

Economic Development Tariffs

(also included in Exhibit B)

Exhibit C

TECO
TAMPA ELECTRIC

ORIGINAL SHEET NO. 6.720

ECONOMIC DEVELOPMENT RATE - EDR

SCHEDULE: EDR

AVAILABLE: Entire service area.

This Rider is available for load associated with initial permanent service to new establishments or the expansion of existing establishments. Service under the Rider is limited to Customers who make application to the Company for service under this Rider, and for whom the Company approves such application. The New Load applicable under this Rider must be a minimum of 350 kW at a single delivery point. To qualify for service under this Rider, the Customer must employ an additional work force of at least 25 full-time equivalent (FTE) employees at the location of the single point of delivery.

Initial application for this Rider is not available to existing load. However, if a change in ownership occurs after the Customer contracts for service under this Rider, the successor Customer may be allowed to fulfill the balance of the contract under Rider EDR and continue the schedule of credits outlined below. This Rider is also not available for renewal of service following interruptions such as equipment failure, temporary plant shutdown, strike, or economic conditions. This Rider is also not available for load shifted from one establishment or delivery point on the Tampa Electric system to another on the Tampa Electric system.

The load and employment requirements under the Rider must be achieved at the same delivery point. Additional metering equipment may be required to qualify for this Rider. The Customer Service Agreement under this Rider must include a description of the amount and nature of the load being provided, the number of FTE's resulting, and documentation verifying that the availability of the Economic Development Rider is a significant factor in the Customer's location/expansion decision.

This Rider will not be available for initial application for service after December 31, 2016.

LIMITATION OF SERVICE: The Company reserves the right to limit applications for this Rider when the Company's Economic Development expenses from this Rider and other sources exceed the amount set for the Company under Rule 25-6.0426 FAC.

Service under this Rider may not be combined with service under the Commercial/Industrial Service Rider.

DEFINITION: New Load: New Load is that which is added to the Company's system by a new establishment after January 1, 2014. For existing establishments, New Load is the net incremental load above that which existed prior to approval for service under this Rider.

Continued to Sheet No. 6.730

ISSUED BY: G. L. Gillette, President

DATE EFFECTIVE:

TECO
TAMPA ELECTRIC

ORIGINAL SHEET NO. 6.725

Continued from Sheet No. 6.720

DESCRIPTION: A credit based on the percentages below will be applied to the base demand charges and base energy charges of the Customer's otherwise applicable rate schedule associated with the Customer's New Load:

Year 1 – 20% reduction in base demand and energy charges*
Year 2 – 15% "
Year 3 – 10% "
Year 4 – 5% "
Year 5 – 0% "

* All other charges including basic service, fuel cost recovery, capacity cost recovery, conservation cost recovery, and environmental cost recovery will also be based on the Customer's otherwise applicable rate. The otherwise applicable rates may be any of the following: GSD, GSDT. Any Customer taking service under the CISR Rider is ineligible to take service under this EDR Rider.

TERM OF SERVICE: The Customer agrees to a five-year contract term. Service under this Rider will terminate at the end of the fifth year.

The Company may terminate service under this Rider at any time if the Customer fails to comply with the terms and conditions of this Rider. Failure to: 1) maintain the level of employment specified in the Customer's Service Agreement and/or 2) purchase from the Company the amount of load specified in the Customer's Service Agreement may be considered grounds for termination.

PROVISIONS FOR EARLY TERMINATION: If the Company terminates service under this Rider for the Customer's failure to comply with its provisions, the Customer will be required to reimburse the Company for any discounts received under this Rider plus interest.

If the Customer opts to terminate service under this Rider before the term of service specified in the Service Agreement the Customer will be required to reimburse the Company for any discounts received under this Rider plus interest.

RULES AND REGULATIONS: Service under this schedule is subject to orders of governmental bodies having jurisdiction and to the currently effective "General Rules and Regulations for Electric Service" on file with the Florida Public Service Commission. In case of conflict between any provision of this schedule and said "General Rules and Regulations for Electric Service" the provision of this schedule shall apply.

ISSUED BY: G. L. Gillette, President

DATE EFFECTIVE:

Exhibit B

TECO
TAMPA ELECTRIC

ORIGINAL SHEET NO. 7.740

SERVICE AGREEMENT FOR ECONOMIC DEVELOPMENT RIDER

- New Establishment
- Existing Establishment with an Expanded Load

____
CUSTOMER NAME

______________________________ ______________________________
ADDRESS TYPE OF BUSINESS

The Customer hereto agrees as follows:

1. To create ___________ full-time jobs.
2. That the quantity of new or expanded load shall be ________KW of Demand.
3. The nature of this new or expanded load is _____________.
4. To initiate service under this Rider on_____________, _____, and terminate Service under this Rider on ________ __, _____. This shall constitute a period of five Years.
5. In case of early termination, the Customer must pay Tampa Electric Company the difference between the otherwise applicable rate and the payments made, up to that point in time, plus interest.
6. To provide verification that the availability for this Rider is a significant factor in the Customer's location/expansion decision.
7. If a change in ownership occurs after the Customer contracts for service under this Rider, the successor Customer may be allowed to fulfill the balance of the contract under Rider EDR and continue the schedule of credits.

Signed:_________________________ Accepted by: _________________________
TAMPA ELECTRIC COMPANY

Title: _________________________

Date: _________________________ Date:_________________________

ISSUED BY: G. L. Gillette, President DATE EFFECTIVE:

Exhibit B

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Petition for Rate Increase by Tampa Electric Company.	)))	DOCKET NO. 130040-EI

Miscellaneous Tariff Change Summary

Exhibit D

Miscellaneous Tariff Changes

1. The company's "Transformer Ownership Discount" shall be renamed the "Delivery Voltage Credit" and the credits provided shall reflect full avoided distribution costs.

2. The appropriate service charges shall apply:

Normal Reconnect Subsequent Subscriber	$ 28.00
Same Day Reconnect	$ 75.00
Reconnect after Disconnect at Meter for Cause	$ 55.00
Reconnect after Disconnect at Pole for Cause	$ 165.00
Field Visit	$ 25.00
Tampering Charge without Investigation	$ 55.00
Temporary Service Charge	$ 260.00

3. The application of the field visit charge should be expanded to situations involving customer failure to keep customer-scheduled appointments and customer failure to have the premises in a state of readiness when the company arrives to do work requested by the customer.

4. The appropriate contributions-in-aid for time-of-use rate customers opting to make a lump sum payment for a time-of-use meter in lieu of a higher time-of-use customer charge are $94.00 for the GST rate schedule and $0 for the GSDT rate schedule.

5. The changes in allocation and rate design reflected in this Settlement Agreement shall be made to Tampa Electric's rates and recovery factors established in Docket Nos. 130001-EI, 130002-EG, and 130007-EI and related clause dockets thereafter during the term of this Settlement Agreement .

Exhibit D to Settlement Agreement

Exhibit B

6. The appropriate monthly rental factors and termination factors for Facilities Rental Agreements shall be:

Monthly Rental Factor	1.19 %
Termination Factors:	
Year 1	3.9%
Year 2	7.5%
Year 3	10.8%
Year 4	13.8%
Year 5	16.4%
Year 6	18.7%
Year 7	20.6%
Year 8	22.1%
Year 9	23.3%
Year 10	24.0%
Year 11	24.3%
Year 12	24.1%
Year 13	23.4%
Year 14	22.1%
Year 15	20.2%
Year 16	17.7%
Year 17	14.5%
Year 18	10.5%
Year 19	5.7%
Year 20	0.0%

Exhibit D to Settlement Agreement

7. The "Customer charge" shall be renamed "basic service charge", and the appropriate basic service charges are as follows:

RS Standard	15.00 $/bill
RSVP	15.00 $/bill
GS Standard	18.00 $/bill
GS Standard – Unmetered	15.00 $/bill
GS Time-of-Day	20.00 $/bill
TS Standard	18.00 $/bill
Metered Lighting	15.00 $/bill
GSD Standard Secondary	30.00 $/bill
GSD Standard Primary	130.00 $/bill
GSD Subtransmission	990.00 $/bill
GSD Optional Secondary	30.00 $/bill
GSD Optional Primary	130.00 $/bill
GSD Optional Subtransmission	990.00 $/bill
GSD Time-of-Day Secondary	30.00 $/bill
GSD Time-of-Day Primary	130.00 $/bill
GSD Time-of-Day Subtransmission	990.00 $/bill
SBF Standard Secondary	55.00 $/bill
SBF Standard Primary	155.00 $/bill
SBF Standard Subtransmission	1,015.00 $/bill
SBF Time-of-Day Secondary	55.00 $/bill
SBF Time-of-Day Primary	155.00 $/bill
SBF Time-of-Day Subtransmission	1,015.00 $/bill

Exhibit D to Settlement Agreement

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Petition for limited proceeding to approve 2017 amended and restated stipulation and settlement agreement, by Tampa Electric Company.	DOCKET NO. 20170210-EI
In re: Petition for approval of energy transaction optimization mechanism, by Tampa Electric Company.	DOCKET NO. 20160160-EI ORDER NO. PSC-2017-0456-S-EI ISSUED: November 27, 2017

The following Commissioners participated in the disposition of this matter:

JULIE I. BROWN, Chairman
ART GRAHAM
RONALD A. BRISÉ
DONALD J. POLMANN
GARY F. CLARK

APPEARANCES:

JAMES D. BEASLEY and JEFFRY WAHLEN, ESQUIRES, Ausley McMullen Law Firm, P.O. Box 391, Tallahassee, Florida 32302
On behalf of Tampa Electric Company (TECO).

J.R. KELLY, VIRGINIA PONDER and CHARLES REHWINKEL, ESQUIRES, Office of Public Counsel, c/o The Florida Legislature, 111 West Madison Street, Room 812, Tallahassee, Florida 32399-1400
On behalf of the Citizens of the State of Florida (OPC).

KAREN PUTNAL and JON MOYLE, ESQUIRES, Moyle Law Firm, PA, The Perkins House, 118 North Gadsden Street, Tallahassee, Florida 32301
On behalf of the Florida Industrial Power Users Group (FIPUG).

ROBERT SCHEFFEL WRIGHT and JOHN T. LAVIA, III, ESQUIRES, Gardner, Bist, Bowden, Bush, Dee, LaVia & Wright, P.A., 1300 Thomaswood Drive, Tallahassee, Florida 32308
On behalf of the Florida Retail Federation (FRF).

SUZANNE BROWNLESS, ESQUIRE, Florida Public Service Commission, 2540 Shumard Oak Boulevard, Tallahassee, Florida 32399-0850
On behalf of the Florida Public Service Commission (Staff).

MARY ANNE HELTON, ESQUIRE, Deputy General Counsel, Florida Public Service Commission, 2540 Shumard Oak Boulevard, Tallahassee, Florida 32399-0850
Advisor to the Florida Public Service Commission.

KEITH HETRICK, ESQUIRE, General Counsel, Florida Public Service Commission, 2540 Shumard Oak Boulevard, Tallahassee, Florida 32399-0850
Florida Public Service Commission General Counsel.

FINAL ORDER APPROVING 2017 AMENDED AND RESTATED STIPULATION AND SETTLEMENT AGREEMENT

BY THE COMMISSION:

BACKGROUND

On September 27, 2017, Tampa Electric Company (TECO) filed a petition for limited proceeding to approve its 2017 amended and restated stipulation and settlement agreement (Petition). In its Petition, TECO requested that the Florida Public Service Commission (Commission) hold a limited proceeding pursuant to Sections 366.076, 120.57(2) and 366.06(3), Florida Statutes (F.S.), and Rule 28-106.301, Florida Administrative Code (F.A.C.), to allow the Commission to review and approve the 2017 Amended and Restated Stipulation and Settlement Agreement (2017 Agreement) attached as an exhibit to the Petition.

The 2017 Agreement has been signed by TECO and the following: the Office of Public Counsel (OPC); Florida Industrial Power User's Group (FIPUG); Florida Retail Federation (FRF); Federal Executive Agencies (FEA); and West Central Florida Hospital Utility Alliance (HUA). TECO alleges that the 2017 Agreement amends and extends the term of its 2013 Stipulation and Settlement Agreement (2013 Agreement), which resolved all outstanding issues in its last base rate case proceeding, approved by Order No. PSC-2013-0443-FOF-EI, issued September 30, 2013, in Docket No. 20130040-EI. The 2017 Agreement also includes the asset optimization mechanism originally requested in Docket No. 20160160-EI[1], and constitutes a full resolution of all issues raised in that docket. TECO and all other parties to the 2017 Agreement agree that there are no disputed issues of material fact that must be resolved for us to grant its Petition and approve the 2017 Settlement Agreement.

Based on these representations, we issued Order No. PSC-2017-0384-PCO-EI, on October 4, 2017, setting the Petition for a final hearing, which was held on November 6, 2017. FEA and HUA were excused from attending the final hearing. At the final hearing, TECO presented the testimony of four witnesses: Carlos Aldazabal, Mark Ward, James Rocha, and Bill Ashburn. A Comprehensive Exhibit List was admitted into the record as well as the exhibits

[1] Docket No. 20160160, In re: Petition by Tampa Electric Company for approval of Energy Transaction Optimization Mechanism.

identified thereon. The parties, supporting the 2017 Agreement, waived the right to file post-hearing briefs, and a bench vote was taken at the conclusion of the hearing.

Settlement Agreement

The major elements of the 2017 Agreement are as follows:

- The 2017 Agreement term (Term) is approximately four years in duration, from the Effective Date (date of vote) through 2021, and is, by and large, a four year extension of the 2013 Agreement.

- The 2017 Agreement retains the existing return on equity (ROE) of 10.25%, with a range of 9.25% to 11.25%, and features an equity ratio of 54% for the Solar Base Rate Adjustment (SoBRA) revenue requirement calculations and TECO's actual equity ratio for surveillance reporting and setting clause rates.

- Base rates to remain at current levels initially, with solar generation cost recovery (SoBRA) included in tranches during the Term at the following dates and maximum cumulative amounts:

Year	Earliest Rate Change and In-Service Date	Maximum Cumulative SoBRA MW	Maximum Cumulative Annualized SoBRA Revenue Requirement (millions)	Maximum Cumulative Impact on 1,000 KWH Residential Bill
2018	September 1	150	$30.6 ($10.2 collected over 4 months)	$1.95
2019	January 1	400	$81.5	$3.33
2020	January 1	550	$112.1	$4.47
2021	January 1	600	$122.3*	$4.87
* Cost recovery contingent on 2018-2019 tranches constructed at a maximum average capital cost of $1475/kW$_{ac.}$				

- SoBRA total installed costs for purposes of cost recovery cannot exceed $1,500 per KWac (cap). Projects must be smaller than 75 MW and thus are not subject to the Power Plant Siting Act. Each tranche requires that a new petition for cost recovery be filed in a separate docket.

- SoBRA savings, where actual costs are below the $1,500 per KWac cap, are shared between customers and company on a 75%/25% basis. The full benefit of Renewable Energy Credits (RECs) will be flowed through to retail customers through the Environmental Cost Recovery Clause (ECRC).

- SoBRA costs are allocated equally among all rate classes with the exception of the lighting class. The lighting class is responsible for 40% of its SoBRA revenue requirement, with the remaining 60% of its revenue requirement allocated to the other customer classes.

- If federal or state tax reform is enacted before TECO's next rate case, TECO will flow back to retail customers within 120 days any impacts to revenue requirements through a one-time adjustment to base rates, uniformly applied across customer classes and charges.

- Standby Generator Credits increase from \$4.75/kW/month to \$5.35/kW/month. Contracted Credit Value, or CCV Credit, is increased marginally for secondary, primary, and sub-transmission voltage customers.

- If TECO's coal-fired generating assets and Automatic Meter Reading (AMR) meters are retired during the Term, the related assets will be depreciated using TECO's then-existing depreciation rates.

- The parties consent to TECO's petition to implement its proposed asset optimization/ incentive plan set forth in Docket No. 20160160-EI during the Term, but at modified percentage thresholds of achieved gains to be divided between customers and shareholders.

- TECO will enter into no new natural gas financial hedging contracts through December 31, 2022 and will file a request to close Docket No. 20170057-EI upon approval of the 2017 Agreement or as soon thereafter as practical.

- TECO will not seek recovery of any costs from its customers related to investments in oil and/or natural gas exploration, reserves, acreage and or production for a period of five years after the Effective Date.

- Carryover Provisions applicable from the 2013 Agreement include: named storm damage recovery; the Economic Development Rider; and deferral of depreciation and dismantlement studies until the year before TECO's next rate case.

DECISION

The standard for approval of a settlement agreement is whether it is in the public interest.[2] A determination of public interest requires a case-specific analysis based on consideration of the proposed settlement taken as a whole.[3] The signatories to the 2017 Agreement represent a broad segment of FPL's customer base including both residential and commercial classes. Many of the terms found in the 2017 Agreement were proposed by the signatories and are consistent with terms found in Florida Power & Light Company's, Gulf Power Company's, and Duke Energy Florida, LLC's most recent rate case settlements,[4] e.g., cessation of natural gas hedging, construction of cost-effective solar generation, implementation of an asset optimization program, implementation of a storm damage recovery mechanism, an economic development rider, and the deferral of depreciation studies until the utility's next rate case. The 2017 Agreement essentially maintains the current base rates for another four years adjusted for additions to solar generating capacity spread over the same period. Thus, the 2017 Agreement increases TECO's fuel diversity in a cost effective manner while providing rate predictability. Further, the 2017 Agreement allows ratepayers to receive the benefit of any revisions to the federal income tax code within 4 months of those benefits becoming available. Having carefully reviewed the 2017 Agreement, the exhibits entered into the record, and the testimony provided by TECO's witnesses, we find that taken as a whole it provides a reasonable resolution of all the issues addressed. We find, therefore, that the 2017 Agreement, Attachment A hereto, establishes rates that are fair, just, and reasonable and is in the public interest, and hereby approve it.

Based on the foregoing, it is

ORDERED by the Florida Public Service Commission that Tampa Electric Company's Petition for Limited Proceeding to approve 2017 Amended and Restated Stipulation and Settlement Agreement is hereby granted. It is further

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[2] Order No. PSC-13-0023-S-EI, issued on January 14, 2013, in Docket No. 120015-EI, In re: Petition for increase in rates by Florida Power & Light Company; Order No. PSC-11-0089-S-EI, issued February 1, 2011, in Docket Nos. 080677 and 090130, In re: Petition for increase in rates by Florida Power & Light Company and In re: 2009 depreciation and dismantlement study by Florida Power & Light Company; Order No. PSC-13-0023-S-EIPSC-10-0398-S-EI, issued June 18, 2010, in Docket Nos. 090079-EI, 090144-EI, 090145-EI, 100136-EI, In re: Petition for increase in rates by Progress Energy Florida, Inc., In re: Petition for limited proceeding to include Bartow repowering project in base rates, by Progress Energy Florida, Inc., In re: Petition for expedited approval of the deferral of pension expenses, authorization to charge storm hardening expenses to the storm damage reserve, and variance from or waiver of Rule 25-6.0143(1)(c), (d), and (f), F.A.C., by Progress Energy Florida, Inc., and In re: Petition for approval of an accounting order to record a depreciation expense credit, by Progress Energy Florida, Inc.; Order No. PSC-05-0945-S-EI, issued September 28, 2005, in Docket No. 050078-EI, In re: Petition for rate increase by Progress Energy Florida, Inc.

[3] Order No. PSC-13-0023-S-EI, at p. 7.

[4] Order No. PSC-16-0560-AS-EI, issued on December 15, 2016, in Docket No. 160021-EI, In re: Petition for rate increase by Florida Power & Light Company; Order No. PSC-17-0178-S-EI, issued on May 16, 2017, in Docket No. 20160186-EI, In re: Petition for rate increase by Gulf Power Company; Order No. PSC-2017-0451-AS-EI, issued on November 20, 2017, in Docket No. 20170183-EI, In re: Application for limited proceeding to approve 2017 second revised and restated settlement agreement including certain rate adjustments by Duke Energy Florida LLC .

ORDERED that the 2017 Amended and Restated Stipulation and Settlement Agreement, attached hereto as Attachment A, and incorporated by reference, is hereby approved. It is further

ORDERED that the tariff sheets, contained in Exhibit A attached to the 2017 Amended and Restated Stipulation and Settlement Agreement, are hereby approved with an effective date of the first billing cycle in January 2018. It is further

ORDERED that in the event no timely appeal is filed, Docket Nos. 20170210-EI and 20160160-EI shall be closed.

By ORDER of the Florida Public Service Commission this 27th day of November, 2017.

Carlotta S Stauffer
CARLOTTA S. STAUFFER
Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399
(850) 413-6770
www.floridapsc.com

Copies furnished: A copy of this document is provided to the parties of record at the time of issuance and, if applicable, interested persons.

SBr

NOTICE OF FURTHER PROCEEDINGS OR JUDICIAL REVIEW

The Florida Public Service Commission is required by Section 120.569(1), Florida Statutes, to notify parties of any administrative hearing or judicial review of Commission orders that is available under Sections 120.57 or 120.68, Florida Statutes, as well as the procedures and time limits that apply. This notice should not be construed to mean all requests for an administrative hearing or judicial review will be granted or result in the relief sought.

Any party adversely affected by the Commission's final action in this matter may request: 1) reconsideration of the decision by filing a motion for reconsideration with the Office of Commission Clerk, 2540 Shumard Oak Boulevard, Tallahassee, Florida 32399-0850, within fifteen (15) days of the issuance of this order in the form prescribed by Rule 25-22.060, Florida Administrative Code; or 2) judicial review by the Florida Supreme Court in the case of an electric, gas or telephone utility or the First District Court of Appeal in the case of a water and/or wastewater utility by filing a notice of appeal with the Office of Commission Clerk, and filing a copy of the notice of appeal and the filing fee with the appropriate court. This filing must be completed within thirty (30) days after the issuance of this order, pursuant to Rule 9.110, Florida

Rules of Appellate Procedure. The notice of appeal must be in the form specified in Rule 9.900(a), Florida Rules of Appellate Procedure.

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Petition by Tampa Electric Company for a limited proceeding to approve 2017 Amended and Restated Stipulation and Settlement Agreement	)	DOCKET NO. 2017_____-EI
In re: Tampa Electric Company's Petition for Approval of Energy Transaction Optimization Mechanism	)	DOCKET NO. 20160160-EI FILED: September 27, 2017

2017 AMENDED AND RESTATED STIPULATION AND SETTLEMENT AGREEMENT

THIS AGREEMENT is dated this 27th day of September, 2017 and is by and between Tampa Electric Company ("Tampa Electric" or the "company"), the Office of Public Counsel ("OPC" or "Citizens"), the Florida Industrial Power Users Group ("FIPUG"), the Florida Retail Federation ("FRF"), the Federal Executive Agencies ("FEA"), and the WCF Hospital Utility Alliance ("HUA"). Collectively, Tampa Electric, OPC, FIPUG, FRF, FEA, and HUA shall be referred to herein as the "Parties" and the term "Party" shall be the singular form of the term "Parties." OPC, FIPUG, FRF, FEA, and HUA will be referred to herein as the "Consumer Parties." This document shall be referred to as the "2017 Agreement."

Background

On September 8, 2013, Tampa Electric and the Consumer Parties filed a Stipulation and Settlement Agreement ("2013 Stipulation") that resolved all the issues in Tampa Electric's 2013 base rate case (Docket No. 20130040-EI). Therein, among other things, Tampa Electric agreed that the general base rates provided for in the 2013 Stipulation would remain in effect through December 31, 2017, and thereafter, until the company's next general base rate case. The 2013

Stipulation also specified that Tampa Electric would forego seeking future general base rate increases with an effective date prior to January 1, 2018, except in limited circumstances. The Florida Public Service Commission ("FPSC" or "Commission") approved the 2013 Stipulation and memorialized its decision in Order No. PSC-2013-0443-FOF-EI, issued September 30, 2013 ("2013 Stipulation Order").

In late 2016, recognizing that the period in which Tampa Electric agreed to refrain from seeking general base rate increases would expire at the end of 2017, Tampa Electric and the Consumer Parties began discussing whether the company would be willing and able to (a) refrain from seeking a general base rate increase beyond December 31, 2017 and (b) extend the terms of the 2013 Stipulation for an additional period of time. The Parties also discussed the company's desire to build 600 MW of solar photovoltaic generation with cost recovery via a solar base rate adjustment mechanism ("SoBRA").

The Parties have entered into this 2017 Agreement in compromise of positions taken in accord with their rights and interests under Chapters 350, 366 and 120, Florida Statutes, as applicable, and as part of a negotiated exchange of consideration among the Parties to this 2017 Agreement, each Party has agreed to concessions to the others with the expectation, intent, and understanding such that all provisions of the 2017 Agreement, upon approval by the Commission, will be enforced by the Commission as to all matters addressed herein with respect to all Parties.

NOW, THEREFORE, in light of the mutual covenants of the Parties and the benefits accruing to all Parties through this 2017 Agreement, and for good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the Parties agree as follows:

1. Term.

This 2017 Agreement will become effective upon the date of the Commission's vote approving it (the "Effective Date") and continue through and including December 31, 2021, such that, except as specified in this 2017 Agreement, no base rates, charges, or credits (including the credits that are specifically the subject of this 2017 Agreement) or rate design methodologies will be changed before January 1, 2022. The period from the Effective Date through December 31, 2021 (subject to Paragraph 7(c)) shall be referred to herein as the "Term". The Parties reserve all rights, unless such rights are expressly waived or released, under the terms of this 2017 Agreement.

2. Return on Equity and Equity Ratio.

(a) Subject to the adjustment Trigger provisions in Subparagraph 2(b), Tampa Electric's authorized return on common equity ("ROE") shall be within a range of 9.25% to 11.25%, with a mid-point of 10.25%, except under the conditions specifically provided in this 2017 Agreement in Paragraphs 2(b) and 7. Tampa Electric's authorized ROE range and mid-point shall be used for all regulatory purposes during the Term, together with an equity ratio as follows: (a) a 54% equity ratio for the SoBRA revenue requirement calculations, (b) the company's actual equity ratio for earnings surveillance reporting, and (c) the actual equity ratio up to a cap of 54% for purposes of setting cost recovery clause rates, triggering an exit from this 2017 Agreement pursuant to paragraph 7, or calculating interim rates.

(b) ROE Trigger Mechanism. The purpose of the provisions in this Subparagraph 2(b) is to provide Tampa Electric with rate relief in the event that market capital costs, as indicated by the interest rate on U.S. Treasury bonds, rise above the level specified herein; these provisions are generically referred to as the "Trigger" mechanism or the "Trigger provisions," or simply as the "Trigger." If at any time during the Term, the average 30-year United States Treasury Bond yield rate for any period of six (6) consecutive months is at least 4.6039% (the "Trigger Point")[1], Tampa Electric's authorized ROE shall be increased by 25 basis points to be within a range of 9.50% to 11.50%, with a mid-point of 10.50% ("Revised Authorized ROE") from the Trigger Effective Date defined below for and through the remainder of the Term, and thereafter until the Commission resets the Company's rates and its authorized ROE. The Trigger Criterion Value ("Trigger Value") shall be calculated by summing the reported 30-year U.S. Treasury Bond rates for each day over a consecutive six-month period for which rates are reported, and dividing the resulting sum by the number of reporting days in such period. The effective date of the Revised Authorized ROE ("Trigger Effective Date") shall be the first day of the month following the day in which the Trigger Value reaches the Trigger Point. If the Trigger Point is reached and the Revised Authorized ROE becomes effective, Tampa Electric's Revised Authorized ROE range and mid-point shall be used for the remainder of the Term for all regulatory purposes, and thereafter until changed by a final non-appealable order ("Final Order") of the Commission.

(c) The ROE in effect at the expiration of the Term of this 2017 Agreement shall continue in effect until the company's ROE is next reset by a Final Order of the Commission whether by operation of Paragraph 7 or otherwise.

[1] This value was derived as provided for in the 2013 Stipulation and reflected in Late Filed Hearing Exhibit 246, in Docket No. 130040-EI as follows: "The Trigger shall be calculated by summing the reported 30-year U.S. Treasury Bond rates for each day over any six-month period, e.g. January 1, 2014 through July 1, 2014, or March 17, 2014 through September 17, 2014, for which rates are reported, and dividing the resulting sum by the number of reporting days in such period."

3. Customer Rates.

(a) Except as specified in this 2017 Agreement, the company's general base rates, charges, credits, and rate design methodologies, for retail electric service in effect on December 31, 2017, shall remain in effect for service rendered and charges imposed through and including December 31, 2021, and thereafter until revised by a future unanimous agreement of the Parties approved by a Final Order of the Commission or a Final Order of the Commission issued as the result of a future general base rate proceeding.

(b) Except as specified in this 2017 Agreement, the company may not petition to change any of its general base rates, charges, credits, or rate design methodologies for retail electric service with an effective date for the new rates, charges, credits, or rate design methodologies earlier than January 1, 2022.

(c) Notwithstanding Subparagraphs 3(a) and 3(b), the company shall be authorized to change its base rates as set forth in Paragraphs 6 and 9, below, in accordance with procedures identified for the SoBRA mechanism and to reduce rates in accordance with Federal Income Tax Reform that may occur during the Term of this 2017 Agreement.

(d) The current lock period for the Contracted Credit Value ("CCV") shall remain 72 months (6 years).

(e) The company's standby generator credit shall be increased from $4.75/kW/month to $5.35/kW/month, concurrent with meter reads for the first billing cycle of January 2018. The CCV credit shall be increased from $9.98/kW/month to $10.23/kW/month for secondary, $9.88/kW/month to $10.13/kW/month for primary, and $9.78/kW/month to $10.03/kW/month for sub-transmission voltage customers, concurrently with meter readings for the first billing cycle of January 2018. To the extent that implementation of these revised credits results in an under-recovery or over-recovery of revenues that are subject to the Energy Conservation Cost Recovery ("ECCR") clause, the company shall be authorized to make an adjustment to remedy any such under-recovery or over-recovery in its ECCR charges for 2019 and thereafter. The level of these credits will not change during the Term and will remain in effect after the expiration of the Term until changed, if at all, by a future unanimous agreement of the Parties approved by a Final Order of the Commission or a Final Order of the Commission issued as a result of a future general base rate proceeding. The credit modifications addressed in this Subparagraph 3(e) are reflected in the revised tariff sheets set forth in Exhibit A to this 2017 Agreement, the approval of which shall constitute approval of the revised tariff sheets.

(f) The company's Economic Development Rider, which is set forth in Rate Schedule ECONOMIC DEVELOPMENT RATE – EDR of the company's retail tariff, shall remain in effect during the Term and thereafter until modified or terminated by order of the Commission. The Parties intend that the Commission's approval of this 2017 Agreement shall constitute continuing approval of the Economic Development Rider and that such approval shall satisfy the requirements of Rule 25-6.0426(3) - (6), F.A.C., and accordingly, the reductions afforded in Rate Schedule EDR shall be included as a cost in the company's cost of service for all ratemaking purposes and surveillance reporting. The rates in the Economic Development Rider shall be open for new customers and for new applications by existing customers through December 31, 2021, unless the maximum amount of economic development expenditures as specified in Rule 25-6.0426, F.A.C., is met, at which time the Economic Development Rider will be closed to new customers and to new applications by existing customers until the amount again falls below the maximum allowed.

(g) The provisions of this Paragraph 3 shall remain in effect during the Term except as otherwise permitted or provided for in this 2017 Agreement and shall continue in effect until changed by unanimous agreement of the Parties approved by a Final Order of the Commission or a Final Order of the Commission issued as a result of a future general base rate proceeding.

4. Other Cost Recovery. Nothing in this 2017 Agreement shall preclude the company from requesting the Commission to approve the recovery of costs that are: (a) of a type which traditionally or historically would be, have been, or are presently recovered through cost recovery clauses or surcharges, or (b) incremental costs not currently recovered in base rates which the Legislature expressly requires shall be clause recoverable subsequent to the approval of this 2017 Agreement. It is the intent of the Parties that, in conjunction with the provisions of Subparagraph 3(a), the company shall not seek to recover, nor shall the company be allowed to recover, through any cost recovery clause or charge, or through the functional equivalent of such cost recovery clauses and charges, costs of any type or category that have historically or traditionally been recovered in base rates, unless such costs are: (i) the direct and unavoidable result of new governmental impositions or requirements; or (ii) new or atypical costs that were unforeseeable and could not have been contemplated by the Parties resulting from significantly changed industry-wide circumstances directly affecting the company's operations. As a part of the base rate freeze agreed to herein, the company will not seek Commission approval to defer for later recovery in rates, any costs incurred or reasonably expected to be incurred from the Effective Date through and including December 31, 2021, which are of the type which historically or traditionally have been or would be recovered in base rates, unless such deferral and subsequent recovery is expressly authorized herein or otherwise agreed to by each of the Parties. The Parties are not precluded from participating in any proceedings pursuant to this

Paragraph 4, nor is any Party precluded from raising any issues pertinent to any such proceedings.

5. Storm Damage.

(a) Nothing in this 2017 Agreement shall preclude Tampa Electric from petitioning the Commission to seek recovery of costs associated with any tropical systems named by the National Hurricane Center or its successor without the application of any form of earnings test or measure and irrespective of previous or current base rate earnings. Consistent with the rate design methods approved in this 2017 Agreement, the Parties agree that recovery of storm costs from customers will begin, on an interim basis (subject to refund following a hearing or a full opportunity for a formal proceeding), sixty days following the filing of a cost recovery petition and tariff with the Commission and will be based on a 12-month recovery period if the storm costs do not exceed $4.00/1,000 kWh on monthly residential customer bills. In the event the company's reasonable and prudent storm costs exceed that level, any additional costs in excess of $4.00/1,000 kWh shall be recovered in a subsequent year or years as determined by the Commission, after hearing or after the opportunity for a formal proceeding has been afforded to all substantially affected persons or parties. All storm related costs shall be calculated and disposed of pursuant to Rule 25-6.0143, F.A.C., and shall be limited to (i) costs resulting from a tropical system named by the National Hurricane Center or its successor, (ii) the estimate of incremental storm restoration costs above the level of storm reserve prior to the storm, and (iii) the replenishment of the storm reserve to $55,860,642. The Parties to this 2017 Agreement are not precluded from participating in any such proceedings and opposing the amount of Tampa Electric's claimed costs (for example, and without limitation, on grounds that such claimed costs were not reasonable or were not prudently incurred) or whether the proposed recovery is consistent with this Paragraph 5, but not the mechanism agreed to herein.

(b) The Parties agree that the $4.00/1,000 kWh cap in this Paragraph 5 shall apply in aggregate for a calendar year; provided, however, that Tampa Electric may petition the Commission to allow Tampa Electric to increase the initial 12 month recovery at rates greater than $4.00/1,000 kWh or for a period longer than 12 months if Tampa Electric incurs in excess of $100 million of storm recovery costs that qualify for recovery in a given calendar year, inclusive of the amount needed to replenish the storm reserve to $55,860,642. All Consumer Parties reserve their right to oppose such a petition.

(c) The Parties expressly agree that any proceeding to recover costs associated with any storm shall not be a vehicle for a "rate case" type inquiry concerning the expenses, investment, or financial results of operations of Tampa Electric and shall not apply any form of earnings test or measure or consider previous or current base rate earnings. Such issues may be fully addressed in any subsequent Tampa Electric base rate case.

(d) The provisions of this Paragraph 5 shall remain in effect during the Term except as otherwise permitted or provided for in this 2017 Agreement and shall continue in effect until the company's base rates are next reset by the Commission. For clarity, this means that if this 2017 Agreement is terminated pursuant to Paragraph 7 hereof, the company's rights regarding storm cost recovery under this 2017 Agreement are terminated at the same time, except that any Commission-approved surcharge then in effect shall remain in effect until the costs subject to that surcharge are fully recovered. A storm surcharge in effect without approval of the Commission shall be terminated at the time this 2017 Agreement is terminated pursuant to Paragraph 7 hereof.

6. Solar Base Rate Adjustment Mechanism ("SoBRA").

(a) Notwithstanding the general base rate freeze specified in Paragraph 2, the company shall be allowed to recover the cost of its investment in, and operation of, certain new solar generation facilities and to make solar base rate adjustments consistent with this Paragraph 6. If the applicable federal or state income tax rate for the Company changes before any of the increases provided for in in this Paragraph 6, the Company will adjust the amount of the base rate increase to reflect the new tax rate before the implementation of such increase, pursuant to the applicable methodology in Exhibit C.

(b) Subject to the conditions in Subparagraph 6(c), the planned capacity amounts, earliest in-service and rate adjustment dates, and associated maximum annual revenue requirements (calculated at the Installed Cost Cap specified herein) are as follows:

Year	Earliest Rate Change And In-Service Date	Maximum Incremental SoBRA MW	Maximum Incremental Annualized SoBRA Revenue Requirements (millions)	Maximum Cumulative SoBRA MW	Maximum Cumulative Annualized SoBRA Revenue Requirements (millions)
2018	September 1	150	\$30.6[2]	150	\$30.6
2019	January 1	250	\$50.9	400	\$81.5
2020	January 1	150	\$30.6	550	\$112.1
2021	January 1	50	\$10.2	600	\$122.3[3]

(c) The company will seek approval of and cost recovery for specific solar generation projects in SoBRA Tranches up to the amounts as specified in this Paragraph 6. Nothing in this 2017 Agreement requires Tampa Electric to build the full amount of solar generating capacity

[2] The annual revenue requirement is approximately \$30.6 million, however, since the first 150 MW Tranche is scheduled to come online September 1, 2018, the revenue requirements collected would be four months of the annual revenue requirements, or \$10.2 million.
[3] The 2021 Tranche can be included in and its costs recovered under the SoBRA mechanism only if the projects constituting the 2018 and 2019 Tranches in this table are in-service and operating per design specifications as of December 31, 2019, and were constructed at an average capital cost of no more than \$1475 per kW_{ac}.

allowed by this 2017 Agreement for any year or in total over the Term of this 2017 Agreement. Commission action may occur before or after expiration of the Term, but to qualify for cost recovery pursuant to these SoBRA provisions, any Tranche must be fully operational and providing service no later than December 31, 2022. A SoBRA Tranche may consist of a single project or may include multiple individual solar projects, which may be located throughout the company's retail service territory. Tampa Electric will construct and bring into full commercial operation, the full Maximum Incremental SoBRA MW for each year's Tranche by the dates shown in the table above. The Rate Change and In-Service Dates specified in the chart in Subparagraph 6(b) are "no sooner than" dates, and the SoBRA rate changes for each Tranche will be implemented effective on the earliest In-Service Date for that Tranche identified in such chart and subsequently trued up to reflect and correct for (1) any delay in the actual In-Service Dates of any of the projects in a particular Tranche beyond the applicable In-Service date for that Tranche and (2) the extent to which the actual installed costs of any project or projects vary from the projected costs used to set the SoBRA rate change but may not exceed the Maximum Incremental Annualized SoBRA Revenue Requirements or Maximum Cumulative Annualized SoBRA Revenue Requirements set forth in Subparagraph 6(b) or the Installed Cost Cap set forth in Subparagraph 6(d). Each SoBRA revenue increase shall be calculated based on the projected In-Service date, operating capacity, and estimated cost of the solar projects to which it corresponds, subject to being trued up as described in this Subparagraph 6(c). The 2021 SoBRA will only be available to the company if (i) for all projects in the 2018 and 2019 Tranches (totaling 400MW subject to the two percent (2%) variance allowance described in the following sentence), the actual average installed cost necessary to make such projects fully operational is less than or equal to $1,475 per kW_{ac} and (ii) the 2018 and 2019 Tranches in the amount of 400

MW (subject to the 2% variance) are installed and operating at design specifications as of December 31, 2019. The SoBRA Tranches of solar generation capacity and the associated revenue requirements shown in Subparagraph 6(b) are "up to" or maximum amounts; however, the amount of revenues and MW in the 2019 SoBRA Tranche or Tranches may vary by up to 2 percent of the 2019 total (5 MW variance, either greater than or less than the specified maximum for 2019) to accommodate efficient planning and construction of the associated individual solar projects, and the 2019 Tranche or Tranches remain subject to the cost cap contained herein. Tampa Electric shall make a filing with the Commission by February 28, 2020, reflecting whether it has met the requirements to qualify for the 2021 SoBRA Tranche.

(d) For the solar projects that are approved by the Commission for cost recovery pursuant to this Paragraph 6, Tampa Electric's base rates will be increased by the incremental annualized base revenue requirement in steps, one step for each SoBRA Tranche. Each such base rate adjustment will be referred to as a SoBRA, and shall be authorized for solar projects for which Tampa Electric files for Commission approval pursuant to this Paragraph 6. Each project qualifying for SoBRA treatment must consist of either single axis tracking or other solar electric generating equipment or tracking technology that yields greater efficiency or higher capacity value, or both, for the benefit of customers all within the cost caps stated in this Paragraph 6. The types of costs of solar projects that traditionally have been allowed in rate base (including Engineering, Procurement and Construction ("EPC") costs; development costs including third party development fees, if any; permitting fees and costs; actual land costs and land acquisition costs; taxes; utility costs to support or complete development; transmission interconnection costs; installation labor and equipment costs; costs associated with electrical balance of system, structural balance of system, inverters, and modules; AFUDC at the weighted average cost of capital from Exhibit B of this 2017 Agreement; and other traditionally allowed rate base costs) shall be eligible for SoBRA cost recovery. The total installed capital cost of a project eligible for cost recovery through a SoBRA shall not exceed \$1,500 per kW_{ac} (the "Installed Cost Cap"). This Installed Cost Cap shall apply on a per project basis, and includes all costs required to make each of the projects in a Tranche fully operational. Each SoBRA will be based on a 10.25% ROE, except under the conditions specifically provided in this 2017 Agreement in Subparagraph 2(b), a 54% equity ratio (based on investor sources of capital), and the incremental capital structure components of long-term debt, short-term debt (if any), common equity, and tax credits, adjusted to reflect the inclusion of investment tax credits on a normalized basis. The debt rate utilized to calculate the revenue requirements associated with the SoBRA projects will be updated to reflect the incremental costs of prospective long-term debt issuances during the first 12 months of operation of each project. The SoBRA Installed Cost Cap is an amount agreed to by and between the Parties that reflects their negotiations regarding all relevant factors affecting or determining the installed cost of each project, including but not limited to capital costs, costs of capital, capital structure, and the other costs and expenses associated with the project.

(e) The Installed Cost Cap is not a "safe harbor" or a "build to" number for the company. The company will use reasonable efforts to design and build solar projects at installed costs below the cap. The Installed Cost Cap will limit the cost recovery of projects under a SoBRA, so if a project costs more than \$1,500 per kW_{ac}, the company can recover through a SoBRA only the installed cost up to the Installed Cost Cap, but may use the actual installed cost for purposes of preparing its periodic earnings surveillance reports; however, during the company's next general base rate proceeding, the depreciated net book value of any SoBRA project included in rate base for the test year may not exceed the Installed Cost Cap.

(f) The individual solar generation projects contemplated in this 2017 Agreement are not subject to the Florida Electrical Power Plant Siting Act, because each project will be smaller than 75 MW, and accordingly, the projects contemplated herein will be subject to the process and FPSC approval as specified herein. For each SoBRA and associated SoBRA Tranche, Tampa Electric will file a petition for approval of each SoBRA, provided that the SoBRA rate change for each Tranche shall not take effect before the dates specified in the aforementioned chart. Each petition for approval of a SoBRA or SoBRAs shall be filed in a separate stand-alone docket. The petition for approval of the first SoBRA (September 1, 2018) shall be made as soon as reasonably possible after the Commission vote to approve this 2017 Agreement. The petition for approval of each of the remaining SoBRAs shall be made in a separate stand-alone docket; the company may file the petitions for each Tranche for the following year at the time of the company's projection filings in the 2018, 2019 and 2020 Fuel and Purchased Power Cost Recovery Clause dockets ("Fuel Docket(s)") for the 2019, 2020 and 2021 factors, respectively, or the company may file each SoBRA petition at a convenient time throughout each year. The Parties contemplate that there will be a final true-up for the 2021 SoBRA, if needed. The Parties agree to request that, to the extent practicable, the deadlines and schedules in the Fuel Dockets apply to the petitions for approval of SoBRAs, so that the amount of solar generation approved for recovery through a SoBRA and related fuel cost savings can be synchronized with the Fuel Dockets.

(g) The issues for determination in each proceeding for approval of a SoBRA shall be limited to: (1) the cost effectiveness of the solar projects in the Tranche, (2) whether the installed cost of each project in the Tranche is projected to be under the Installed Cost Cap, (3) the amount of revenue requirements and appropriate increase in base rates needed to collect the estimated annual revenue requirement for the projects in a Tranche, (4) a true-up of previously approved SoBRAs for the actual cost of the previously approved projects, subject to the sharing provisions in Subparagraph 6(m), and (5) a true-up through the Capacity Cost Recovery Clause ("CCR") of previously approved SoBRAs to reflect the actual in service dates and actual installed cost for each of the previously-approved projects. The cost effectiveness for the projects in a Tranche shall be evaluated in total by considering only whether the projects in the Tranche will lower the company's projected system cumulative present value revenue requirement ("CPVRR") as compared to such CPVRR without the solar projects.

(h) The Parties expect and intend that the first SoBRA will be effective as of September 1, 2018, based on the Parties' expectation and the company's intent that all projects in the 2018 Tranche will be fully operational and providing service as of September 1, 2018. To accommodate efficient planning and construction by the company, the Consumer Parties agree that Tampa Electric may request the Commission to consider approval of the 2018 Tranche as soon as practicable following approval of this 2017 Agreement. The Parties further intend that Commission action on the remaining SoBRAs will be resolved, to the extent practicable, on a schedule that is contemporaneous with the annual, regularly scheduled Fuel and Purchased Power Cost Recovery Docket hearings, provided, however, that the Commission on its own initiative or upon good cause shown by any Party to this 2017 Agreement or any other entity satisfying the standing requirements of Florida law may set Tampa Electric's request for approval of any SoBRA or SoBRA Tranche for a separate hearing to be held at any convenient time to permit timely resolution before the company's projected In-Service date for the SoBRA Tranche that is the subject of such petition and hearing.

(i) The SoBRA increases approved pursuant to this 2017 Agreement shall be calculated based upon Tampa Electric's billing determinants used in the company's then-most-current ECCR Clause filings with the Commission for the twelve months following the effective date of any respective SoBRA. To the extent necessary, this will include projections of such billing determinants into a subsequent calendar year so as to cover the same 12 months as the first 12 months of each Tranche of solar projects' operations. The exception to this will be the first Tranche of SoBRA, which is to go into effect on September 1, 2018. In the case of this Tranche, the billing determinants used will be from the 2017 ECCR Clause filing for the 12 months of 2018 and the base rate adjustment derived on an annual basis but only applied to bills for the four months from September 2018 through December 2018 and then for the 12 months of 2019. The revenue requirement for each SoBRA Tranche shall be allocated to the rate classes using the 12 CP and $1/13^{th}$ method of allocating production plant and shall be applied to existing base rates, charges and credits using the following principles:

(i) 40% of the revenue requirements that would otherwise be allocated to the lighting class under the 12 CP and $1/13^{th}$ methodology shall be allocated to the lighting class for recovery through an increase in the lighting base energy rate and the remaining 60% shall be allocated ratably to the other customer classes.

(ii) The revenue requirement associated with a SoBRA will be recovered through increases to demand charges where demand charges are part of a rate schedule, and through energy charges where no demand charge is used in a rate schedule.

(iii) Within the GSD and IS rate classes, recovery of SoBRA revenue requirements allocated to those rate classes will be borne by non-standby demand charges only within a rate class, which methodology will not impact RS and GS rate classes.

(j) The solar capacity amounts specified in Subparagraphs 6(b) and 6(c) shall limit the maximum amount of solar capacity for which the company may recover costs through a SoBRA during each year of the Term, which may include recovery during 2022 for any SoBRA that satisfies the capacity and cost caps provided herein; provided, however, if Tampa Electric receives approval for SoBRA recovery for capacity amounts below the capacity amounts specified in Subparagraphs 6(b) and 6(c) in any year, the company can seek recovery of the unused capacity in a future petition for approval up to the Maximum Cumulative SoBRA for the applicable year as set forth in Subparagraph 6(b), provided such request is filed with the Commission during the Term of this 2017 Agreement. A SoBRA may become effective at any time during the Term or within one year after expiration of the Term, as limited by Subparagraph 6(d) and subject to the termination of the company's rights to seek SoBRA recovery if this 2017 Agreement is terminated pursuant to Paragraph 7 hereof.

(k) For each of the SoBRAs specified in Subparagraphs 6(b) and 6(c), the increased base rates shall be reflected on Tampa Electric's customer bills as specified herein. Tampa Electric will begin applying the increased base rate charges for each SoBRA concurrently with meter readings for the first billing cycle of September 2018 for the first SoBRA, subject to true-up as provided in Subparagraph 6(c). Tampa Electric will begin applying each subsequent SoBRA concurrently with meter readings for the first billing cycle of the month the Tranche is projected to go in service, subject to true-up as provided in Subparagraph 6(c). The Parties contemplate and intend that the final true-up for the 2021

SoBRA, if any, would be made to the CCR as soon as practicable following implementation of the 2021 SoBRA, if any.

(l) Subject to the revenue requirement limits in Subparagraph 6(b), the SoBRA for a Tranche will be calculated using the company's projected installed cost per kW_{ac} for each project (subject to the Installed Cost Cap); reasonable estimates for depreciation expense (based on an initial average service life of 30 years for depreciable plant), property taxes and fixed O&M expenses; an incremental capital structure reflecting the then current midpoint ROE and a 54% equity ratio adjusted to reflect the inclusion of investment tax credits on a normalized basis.

(m) If Tampa Electric's actual installed cost for a project is less than the Installed Cost Cap, the company's customers and the company will share in the beneficial difference with 75% of the difference inuring to the benefit of customers and 25% serving as an incentive to the company to seek such cost savings over the life of this 2017 Agreement. By way of illustration, if the actual installed cost of a solar project is \$1,400 per kW_{ac}, the final cost to be used for purposes of computing cost recovery under this 2017 Agreement and the true-up of the initial SoBRA shall be \$1,425 per kW_{ac} [0.25 times (\$1,500 - \$1,400) + \$1,400].

(n) In order to determine the amount of each annual cost true-up, a revised SoBRA will be computed using the same data and methodology incorporated in the initial SoBRA, with the exception that the actual capital expenditures after sharing and the actual in-service date will be used in lieu of the capital expenditures on which the annualized revenue requirement was based. The difference between the cumulative base revenues since the implementation of the initial SoBRA factor and the cumulative base revenues that would have resulted if the revised SoBRA factor (for cost and In-Service date true-ups) had been in place during the same time period will be trued up with interest at the AFUDC rate shown in Exhibit B used for the projects, and will be made through a one-time, twelve-month adjustment through the CCR clause. On a going forward basis, the base rates will be adjusted to reflect the revised SoBRA factors.

(o) Tampa Electric agrees to file monthly reports that will provide the same information as that filed with the Commission in Docket No. 20170007-EI by another utility for its solar projects, in order to reflect the performance of the solar projects after they have been placed in service.

(p) Tampa Electric's base rate and credit levels applied to customer bills, including the effects of the SoBRAs implemented pursuant to this 2017 Agreement, shall continue in effect until next reset by future unanimous agreement of the Parties approved by a Final Order of the Commission or a Final Order of the Commission issued as a result of a future general base rate proceeding. Any incentive attributed to the company during the term of this 2017 Agreement under Subparagraph 6(m) above will not be included in rate base in the company's next general base rate proceeding, meaning that when a solar asset plant balance is moved to base rates in the company's next general base rate case, only the actual cost -- not any incentive -- will be included.

(q) For all new solar generation assets that Tampa Electric places in service during the Term, the lowest total installed cost per-kW solar energy resources up to the capacity amounts associated with the SoBRA mechanism will be attributed to the SoBRA mechanism in the event the company constructs more solar generation capacity than is subject to the SoBRA mechanism.

(r) Nothing in this 2017 Agreement shall preclude any Party to this 2017 Agreement or any other lawful party from participating, consistent with the full rights of an intervenor, in any proceeding that addresses any matter or issue concerning the SoBRA provisions of this 2017 Agreement.

7. Earnings.

(a) Notwithstanding Paragraph 2 and subject to the Trigger provisions in Subparagraph 2(b) above, if Tampa Electric's earned return on common equity falls below 9.25% during the Term on a monthly earnings surveillance report stated on an actual Commission thirteen-month average adjusted basis, Tampa Electric may petition the Commission to amend its base rates either through a general rate proceeding under Sections 366.06 and 366.07, Florida Statutes, or through a limited proceeding under Section 366.076, Florida Statutes. Nothing in this 2017 Agreement shall be construed as an agreement by the Consumer Parties that a limited proceeding would be appropriate, and Tampa Electric acknowledges and agrees that the Parties reserve and retain all rights to challenge the propriety of any limited proceeding or to assert that any request for base rate changes should properly be addressed through a general base rate case, as well as to challenge any substantive proposals to change the company's rates in any such future proceeding. This floor of 9.25% shall be subject to adjustment in accordance with the Trigger provision in Subparagraph 2(b). For purposes of this 2017 Agreement, "Commission actual adjusted basis" and "actual adjusted earned return" shall mean results reflecting all adjustments to Tampa Electric's books required by the Commission by rule or order, but excluding pro forma adjustments. No Consumer Parties shall be precluded from participating in any proceeding initiated by Tampa Electric to increase base rates pursuant to this Paragraph 7, and no Consumer Party is precluded from opposing Tampa Electric's request.

(b) Notwithstanding Paragraph 2 and subject to the Trigger in Subparagraph 2(b) above, if Tampa Electric's earned return on common equity exceeds 11.25% during the Term on a monthly earnings surveillance report stated on an actual Commission thirteen-month average adjusted basis, no Consumer Party shall be precluded from petitioning the Commission for a review of Tampa Electric's base rates. In any case initiated by Tampa Electric or any other Party pursuant to Paragraph 7, all Parties will retain full rights conferred by law. The ceiling of 11.25% set forth in this Subparagraph shall be subject to adjustment in accordance with the Trigger provision in Subparagraph 2(b).

(c) Notwithstanding Paragraph 2 and subject to the Trigger provisions in Subparagraph 2(b) above, this 2017 Agreement shall terminate upon the effective date of any Final Order of the Commission issued in any proceeding pursuant to Paragraph 7 that changes Tampa Electric's base rates prior to the last billing cycle of December 2021.

(d) This Paragraph 7 shall not: (i) be construed to bar Tampa Electric from requesting any recovery of costs otherwise contemplated by this 2017 Agreement; (ii) apply to any request to change Tampa Electric's base rates that would become effective after the expiration of the Term of this 2017 Agreement; (iii) limit any Party's rights in proceedings concerning changes to base rates that would become effective subsequent to the Term of this 2017 Agreement to argue that Tampa Electric's authorized ROE range should be different than as set forth in this 2017 Agreement; or (iv) affect the provisions of Subparagraphs 3(d) and 3(e) of this 2017 Agreement.

(e) Notwithstanding any other provision of this 2017 Agreement, the Parties fully and completely reserve all rights available to them under the law to challenge the level or rate structure (or the cost of service methodologies underlying them) of Tampa Electric's base rates, charges, credits, and rate design methodologies effective as of January 1, 2022 or thereafter. It is specifically understood and agreed that this 2017 Agreement does not preclude any Consumer Party from filing before January 1, 2022, an action to challenge the level or rate structure (or the cost of service methodologies underlying them) of Tampa Electric's base rates, charges and credits effective as of January 1, 2022 or thereafter.

8. Depreciation.

(a) The Parties agree and intend that, notwithstanding any requirements of Rules 25-6.0436 and 25-6.04364, F.A.C., the company shall not be required during the Term of this 2017 Agreement to file any depreciation study or dismantlement study. The depreciation and amortization accrual rates approved by the FPSC and currently in effect as of the Effective Date of this 2017 Agreement shall remain in effect during the Term or the company's next depreciation study, whichever is later. The Parties further agree that the provisions of Rules 25-6.0436 and 25-6.04364, F.A.C., which otherwise require depreciation and dismantlement studies to be filed at least every four years, will not apply to the company during the Term, and that the Commission's approval of this 2017 Agreement shall excuse the company from compliance with the filing requirement of these rules during the Term.

(b) Notwithstanding the non-deferral language in Paragraph 4, unless the company proposes a special capital recovery schedule and the Commission approves it, if coal-fired generating assets or other assets are retired or planned for retirement of a magnitude that would ordinarily or otherwise require a special capital recovery schedule, such assets will continue to be depreciated using their then existing depreciation rates and special capital recovery issues will be addressed in conjunction with the company's next depreciation study. If the company installs Automated Meter Infrastructure ("AMI") meters and retires Automated Meter Reading ("AMR") meters during the Term, such assets will continue to be depreciated using their then existing depreciation rates and special capital recovery issues will be addressed in conjunction with the company's next depreciation study.

(c) Notwithstanding the provisions of Subparagraph 8(a) above, the company shall file a depreciation and dismantlement study or studies no more than one year nor less than 90 days before the filing of its next general rate proceeding under Sections 366.06 and 366.07, Florida Statutes, such that there is a reasonable opportunity for the Consumer Parties to review, analyze and potentially rebut depreciation rates or other aspects of such depreciation and dismantlement studies contemporaneously with the company's next general rate proceeding. The depreciation and dismantlement study period shall match the test year in the company's MFRs, with all supporting data in electronic format with links, cells and formulae intact and functional, and shall be served upon all Consumer Parties and all intervenors in such subsequent rate case.

9. Federal Income Tax Reform.

(a) Changes in the rate of taxation of corporate income by federal or state taxing authorities ("Tax Reform") could impact the effective tax rate recognized by the company in FPSC adjusted reported net operating income and the measurement of existing and prospective deferred federal income tax assets and liabilities reflected in the FPSC adjusted capital structure.

When Congress last reduced the maximum federal corporate income tax rate in the Tax Reform Act of 1986, it included a transition rule that, as an eligibility requirement for using accelerated depreciation with respect to public utility property, provided guidance regarding returning to customers the portion of the resulting excess deferred income taxes attributable to the use of accelerated depreciation. To the extent Tax Reform includes a transition rule applicable to excess deferred federal income tax assets and liabilities ("Excess Deferred Taxes"), defined as those that arise from the re-measurement of those deferred federal income tax assets and liabilities at the new applicable corporate tax rate(s), those Excess Deferred Taxes will be governed by the Tax Reform transition rule, as applied to most promptly and effectively reduce Tampa Electric's rates consistent with the Tax Reform rules and normalization rules.

(b) If Tax Reform is enacted before the company's next general base rate proceeding, the company will quantify the impact of Tax Reform on its Florida retail jurisdictional net operating income thereby neutralizing the FPSC adjusted net operating income of the Tax Reform to a net zero. The company's forecasted earnings surveillance report for the calendar year that includes the period in which Tax Reform is effective will be the basis for determination of the impact of Tax Reform. The company will also adjust any SoBRAs that have not yet gone into effect to specifically account for Tax Reform. The impacts of Tax Reform on base revenue requirements will be flowed back to retail customers within 120 days of when the Tax Reform becomes law, through a one-time adjustment to base rates upon a thorough review of the effects of the Tax Reform on base revenue requirements consistent with Subparagraph 9(a). This adjustment shall be accomplished through a uniform percentage decrease to customer, demand and energy base rate charges for all retail customer classes. Any effects of Tax Reform on retail revenue requirements from the Effective Date through the date of the one-time base rate adjustment shall be flowed back to customers through the ECCR Clause on the same basis as used in any base rate adjustment. An illustration is included as Exhibit C. If Tax Reform results in an increase in base revenue requirements, the company will utilize deferral accounting as permitted by the Commission, thereby neutralizing the FPSC adjusted net operating income impact of the Tax Reform to a net zero, through the Term. In this situation, the company shall defer the revenue requirement impacts to a regulatory asset to be considered for prospective recovery in a change to base rates to be addressed in the company's next base rate proceeding or in a limited scope proceeding before the Commission no sooner than the end of the Term.

(c) All Excess Deferred Taxes shall be deferred to a regulatory asset or liability which shall be included in FPSC adjusted capital structure and flowed back to customers over a term consistent with law. If the same Average Rate Assumption Method used in the Tax Reform Act of 1986 is prescribed, then the regulatory asset or liability will be flowed back to customers over the remaining life of the assets associated with the Excess Deferred Taxes subject to the provisions related to FPSC adjusted operating income impacts of Tax Reform noted above. If the Tax Reform law or act is silent on the flow-back period, and there are no other statutes or rules that govern the flow-back period, then there shall be a rebuttable presumption that the following flow-back period(s) will apply: (1) if the cumulative net regulatory liability is less than \$100 million, the flow-back period will be five years; or (2) if the cumulative net regulatory liability is greater than \$100 million, the flow-back period will be ten years. The company reserves the right to demonstrate by clear and convincing evidence that such five or ten-year maximum period (as applicable) is not in the best interest of the company's customers and should be increased to no greater than 50 percent of the remaining life of the assets associated with the Excess Deferred Taxes ("50 Percent Period"). The relevant factors to support the company's demonstration include, but are not limited to, the impact the flow-back period would have on the company's cash flow and credit metrics or the optimal capitalization of the company's jurisdictional operations in Florida. If the company can demonstrate, by clear and convincing evidence, that limiting the flow-back period to the 50 Percent Period, in conjunction with the other Tax Reform provisions related to deferred taxes within this 2017 Agreement, will be the sole basis for causing a full notch credit downgrade by each of the major rating agencies (i.e. Standard & Poor's and Moody's), as expressly reflected in a publicly available report of the agencies, it may file to seek a longer flow-back period.

10. Incentive Plan. The Parties consent to the FPSC's approval of and request that the Commission approve the company's Asset Optimization/Incentive Program as set forth in its Petition in Docket No. 160160-EI, dated June 30, 2016, for a four-year period beginning January 1, 2018, but with the following sharing thresholds: (a) up to $4.5MM/year, 100% gain to customers; (b) greater than $4.5MM/year and less than $8.0MM/year, 60% to shareholders and 40% to customers; and (c) greater than $8.0MM/year, 50% to shareholders and 50% customers.

11. Other.

(a) Except as specified in this 2017 Agreement, the company will enter into no new natural gas financial hedging contracts for fuel through December 31, 2022.

(b) The company agrees that it will not seek to recover any costs from its customers related to investments in oil and/or natural gas exploration, reserves, acreage and/or production, including but not limited to investments in gas or oil exploration or production projects that utilize "fracking" (hydraulic fracturing) or similar technology, for a period of no less than five years after the Effective Date.

(c) The company may not make separated/stratified sales from energy generated by solar assets being recovered through a SoBRA during the Term.

(d) For any non-separated or non-stratified wholesale energy sales during the Term, the company will credit its fuel clause for an amount equal to the company's incremental cost of generating or purchasing the amount of energy sold during the hours that any such sale was made.

(e) The full benefits of solar renewable energy credits ("RECs") (including any and all rights attaching to environmental attributes) associated with the solar projects subject to this 2017 Agreement, if any, will be retained for, and flowed through to, retail customers through the Environmental Cost Recovery Clause.

(f) All dollar values, asset determinations, rate impact values and revenue requirements in this 2017 Agreement are intended by the Parties to be retail jurisdictional in amount or formulation basis, unless otherwise specified.

12. New Tariffs. Nothing in this 2017 Agreement shall prelude Tampa Electric from filing and the Commission from approving any new or revised tariff provisions or rate schedules requested by Tampa Electric, provided that any such tariff request does not increase any existing base rate component of a tariff or rate schedule, or any other charge imposed on customers during the Term unless the application of such new or revised tariff, rate schedule, or charge is optional to Tampa Electric's customers.

13. Application of 2017 Agreement. No Party to this 2017 Agreement will request, support, or seek to impose a change to any term or provision of this 2017 Agreement. Except as provided in Paragraph 7, no Party to this 2017 Agreement will either seek or support any reduction in Tampa Electric's base rates, charges, or credits, including limited, limited-scope,

interim, or any other rate decreases, or changes to rate design methodologies, that would take effect prior to the first billing cycle for January 2022, except for any such reduction in base rates or charges (but not credits) requested by Tampa Electric or as otherwise provided for in this 2017 Agreement. Tampa Electric shall not seek interim, limited, or general base rate relief during the Term except as provided for in Paragraphs 6 or 7 of this 2017 Agreement. Tampa Electric is not precluded from seeking interim, limited or general base rate relief that would be effective during or after the first billing cycle in January 2022, nor are the Consumer Parties precluded from opposing such relief. Such interim relief may be based on time periods before January 1, 2022, consistent with Section 366.071, Florida Statutes, and calculated without regard to the provisions of this 2017 Agreement. Tampa Electric will not seek to adjust either the standby generator credit or the CCV credit either during the Term of this 2017 Agreement or thereafter, except by unanimous Agreement of the Parties approved by a Final Order of the Commission or a Final Order of the Commission issued as a result of a future general base rate proceeding.

14. Commission Approval.

(a) The provisions of this 2017 Agreement are contingent on approval of this 2017 Agreement in its entirety by the Commission without modification. The Parties further agree that this 2017 Agreement is in the public interest, that they will support this 2017 Agreement and that they will not request or support any order, relief, outcome, or result in conflict with the terms of this 2017 Agreement in any administrative or judicial proceeding relating to, reviewing, or challenging the establishment, approval, adoption, or implementation of this 2017 Agreement or the subject matter hereof.

(b) No Party will assert in any proceeding before the Commission that this 2017 Agreement or any of the terms in the 2017 Agreement shall have any precedential value. The

Parties' agreement to the terms in the 2017 Agreement shall be without prejudice to any Party's ability to advocate a different position in future proceedings not involving this 2017 Agreement. The Parties further expressly agree that no individual provision, by itself, necessarily represents a position of any Party in any future proceeding, and the Parties further agree that no Party shall assert or represent in any future proceeding in any forum that another Party endorses any specific provision of this 2017 Agreement by virtue of that Party's signature on, or participation in, this 2017 Agreement. It is the intent of the Parties to this 2017 Agreement that the Commission's approval of all the terms and provisions of this 2017 Agreement is an express recognition that no individual term or provision, by itself, necessarily represents a position, in isolation, of any Party or that a Party to this 2017 Agreement endorses a specific provision, in isolation, of this 2017 Agreement by virtue of that Party's signature on, or participation in, this 2017 Agreement.

(c) The Parties intend, and agree to request that the Commission's order state that approval of this 2017 Agreement in its entirety will resolve all matters in Docket No. 20160160-EI pursuant to and in accordance with Section 120.57(4), Florida Statutes, and that Docket No. 20160160-EI will be closed effective on the date the Commission's order approving this 2017 Agreement becomes final. The Parties further agree to request that Docket No. 20170057-EI be closed upon approval of this 2017 Agreement or as soon thereafter as is reasonably practical.

(d) No Party shall seek appellate review of any Commission order approving this 2017 Agreement.

15. Disputes. To the extent a dispute arises among the Parties about the provisions, interpretation, or application of this 2017 Agreement, the Parties agree to meet and confer in an effort to resolve the dispute. To the extent that the Parties cannot resolve any dispute, the matter may be submitted to the Commission for resolution.

16. Execution. This 2017 Agreement is dated as of September 27, 2017. It may be executed in counterpart originals and a facsimile of an original signature shall be deemed an original.

[Remainder of page intentionally left blank]

IN WITNESS WHEREOF, the Parties evidence their acceptance and agreement with the provisions of this 2017 Agreement by their signature(s):

Tampa Electric Company
702 N. Franklin Street
Tampa, FL 33601

By ______________________
Gordon L. Gillette, President

Signature Page to 2017 Agreement

Office of Public Counsel
J. R. Kelly, Esquire
Public Counsel
Charles Rewinkle, Esquire
Associate Public Counsel
c/o The Florida Legislature
111 West Madison Street, Room 812
Tallahassee, FL 32399-1400

By: ______________________
J.R. Kelly

Signature Page to 2017 Agreement

The Florida Industrial Power Users Group
Jon C. Moyle, Jr., Esquire
Moyle Law Firm
The Perkins House
118 North Gadsden Street
Tallahassee, FL 32301

By: ______________________ Sept. 27, 2017
Jon C. Moyle, Jr.

Signature Page to 2017 Agreement

WCF Hospital Utility Alliance
Mark F. Sundback, Esquire
Kenneth L. Wiseman, Esquire
Andrews Kurth, LLP
1350 I Street, N.W., Suite 1100
Washington, D.C. 20005

Kenneth L. Wiseman

Signature Page to 2017 Agreement

Federal Executive Agencies
Lanny L. Zieman, Capt, USAF, Esquire
AFLOA/JACL-ULFSC
139 Barnes Drive, Suite 1
Tyndall Air Force Base, FL 32403

By: ______________________
Lanny L. Zieman

Signature Page to 2017 Agreement

Florida Retail Federation
Robert Scheffel Wright
Gardner, Bist, Bowden, Bush, Dee, LaVia & Wright, P.A.
1300 Thomaswood Drive
Tallahassee, FL 32308

By: Robert Scheffel Wright
Robert Scheffel Wright

Tampa Electric Company

2017 Agreement

Exhibit A

Tariffs

TECO
TAMPA ELECTRIC

~~NINTH~~ TENTH REVISED SHEET NO. 3.200
CANCELS ~~EIGHTH~~ NINTH REVISED SHEET NO. 3.200

STANDBY GENERATOR RIDER

SCHEDULE: GSSG-1

AVAILABLE: At the option of the customer, available to commercial and industrial customers on rate schedule GSD, GSDT, SBF, and SBFT who sign a Tariff Agreement for the Provision of Standby Generator Transfer Service.

CHARACTER OF SERVICE: Upon notification by Tampa Electric Company, electric service to all or a portion of the customer's firm load will be transferred by the customer to a standby generator(s) for service.

MONTHLY CREDITS: Credits will be applied each billing period to the regular bill submitted under the GSD, GSDT, SBF, or SBFT rate schedule, for credits generated in the previous billing period.

Credit:
$~~4.75~~5.35/KW/Month payment for Average Transferable Demand of a customer's load to a standby generator(s).

INITIAL TRANSFERABLE DEMAND: To begin participation under this tariff, Initial Transferable Demand will be determined by Tampa Electric in the field at the customer's site by transferring the customer's normal load to the standby generator(s).

AVERAGE TRANSFERABLE DEMAND: For a control month, Transferable Demand is calculated by totaling the KWH produced by the standby generator(s) during all the control(s) in the month divided by the total control hours in the month (less the 30 minute customer response time to transfer load per control). This demand is then averaged with the calculated Transferable Demands from the previous service months (for a maximum of eleven) to determine the Average Transferable Demand. For non-control months, the Average Transferable Demand is the average of the calculated Transferable Demands of the previous twelve months.

NOTIFICATION SCHEDULE: All time periods stated in clock time. (Meters are programmed to automatically adjust for changes from standard to daylight savings time and vice versa.)

Normally the Company will notify customers to transfer load to standby generator(s) during the prime hours. These periods are:

Continued to Sheet No. 3.201

ISSUED BY: G. L. Gillette, President

DATE EFFECTIVE: ~~November 1, 2013~~

E-2

TECO
TAMPA ELECTRIC
AN EMERA COMPANY

~~SEVENTY-THIRD~~SEVENTY-FOURTH REVISED SHEET NO. 6.020
CANCELS ~~SEVENTY-SECOND~~SEVENTY-THIRD REVISED SHEET NO. 6.020

ADDITIONAL BILLING CHARGES

TOTAL FUEL AND PURCHASED POWER COST RECOVERY CLAUSE: The total fuel and purchased power cost recovery factor shall be applied to each kilowatt-hour delivered, and shall be computed in accordance with the formula prescribed by the Florida Public Service Commission. The following fuel recovery factors by rate schedule have been approved by the Commission:

RECOVERY PERIOD
(January ~~2017~~ 2018 through December ~~2017~~2018)

		¢/kWh Fuel		¢/kWh Energy Conservation	¢/kWh Capacity	¢/kWh Environmental
Rate Schedules	Standard	Peak	Off-Peak			
RS (up to 1,000 kWh)	2.642	-	-	~~0.225~~0.246	0.088	0.389
RS (over 1,000 kWh)	3.642	-	-	~~0.225~~0.246	0.088	0.389
RSVP-1 (P_1)	2.956	-	-	~~(2.501)~~(3.002)	0.088	0.389
(P_2)	2.956	-	-	~~(0.719)~~(1.058)	0.088	0.389
(P_3)	2.956	-	-	~~7.054~~6.906	0.088	0.389
(P_4)	2.956	-	-	~~28.645~~40.852	0.088	0.389
GS, GST	2.956	3.166	2.865	~~0.203~~0.232	0.076	0.388
CS	2.956	-	-	~~0.203~~0.232	0.076	0.388
LS-1	2.916	-	-	~~0.099~~0.125	0.017	0.381
GSD Optional						
Secondary	2.956	-	-	~~0.180~~0.201	0.063	0.386
Primary	2.926	-	-	~~0.178~~0.199	0.062	0.382
Subtransmission	2.897	-	-	~~0.176~~0.197	-	0.378

		¢/kWh Fuel		$/kW Energy Conservation	$/kW Capacity	¢/kWh Environmental
Rate Schedules	Standard	Peak	Off-Peak			
GSD, GSDT, SBF, SBFT						
Secondary	2.956	3.166	2.865	~~0.77~~0.87	0.27	0.386
Primary	2.926	3.134	2.836	~~0.76~~0.86	0.27	0.382
Subtransmission	2.897	3.103	2.808	~~0.75~~0.85	0.26	0.378
IS, IST, SBI						
Primary	2.926	3.134	2.836	~~0.48~~0.67	0.14	0.375
Subtransmission	2.897	3.103	2.808	~~0.47~~0.66	0.14	0.371

Continued to Sheet No. 6.021

ISSUED BY: G. L. Gillette, President

DATE EFFECTIVE: ~~December 30, 2016~~

TECO
TAMPA ELECTRIC
AN EMERA COMPANY

~~THIRTY-THIRD~~THIRTY-FOURTH REVISED SHEET NO. 6.021
CANCELS ~~THIRTY-SECOND~~THIRTY-THIRD REVISED
SHEET NO. 6.021

Continued from Sheet No. 6.020

CONTRACT CREDIT VALUE (CCV): This incentive is applicable to any commercial or industrial customer with interruptible loads of 500 kW or greater who qualify to participate in the company's GSLM 2 & 3 load management programs. The credit is updated annually. The ~~2017~~ 2018 and prior six years of historical CCVs per kW reduction at secondary voltage are:

Year	Secondary	Primary	Subtransmission
~~2017~~2018	~~9.98~~10.23	~~9.88~~10.13	~~9.78~~10.03
~~2016~~2017	~~8.81~~9.98	~~8.72~~9.88	~~8.63~~9.78
~~2015~~2016	~~8.14~~8.81	~~8.06~~8.72	~~7.98~~8.63
~~2014~~2015	~~7.72~~8.14	~~7.64~~8.06	~~7.57~~7.98
~~2013~~2014	~~6.81~~7.72	~~6.74~~7.64	~~6.67~~7.57
~~2012~~2013	~~9.82~~6.81	~~9.72~~6.74	~~9.62~~6.67
~~2011~~2012	~~9.21~~9.82	~~9.12~~9.72	~~9.03~~9.62

Refer to Tariff sheets 3.210 and 3.230 for additional contract details.

FUEL CHARGE: Fuel charges are adjusted annually by the Florida Public Service Commission, normally in January.

ENERGY CONSERVATION COST RECOVERY CLAUSE: Energy conservation cost recovery factors recover the conservation related expenditures of the Company. The procedure for the review, approval, recovery and recording of such costs and revenues is set forth in Commission Rule 25-17.015, F.A.C. For rate schedules, RS, RSVP, GS, GST, and GSD Optional, cost recovery factors shall be applied to each kilowatt-hour delivered. For rate schedules, GSD, GSDT, IS, IST, SBF, SBFT, and SBI, cost recovery factors shall be applied on a kilowatt basis to the billing demand or supplemental billing demand and to the greater of the standby demand times 12% or the actual standby demand times 4.76%.

CAPACITY COST RECOVERY CLAUSE: In accordance with Commission Order No. 25773, Docket No. 910794-EQ, issued February 24, 1992, the capacity cost recovery factors shall be applied to each kilowatt-hour delivered for rate schedules, RS, RSVP, GS, GST, and GSD Optional. For rate schedules, GSD, GSDT, IS, IST, SBF, SBFT, and SBI the cost recovery factors shall be applied to each kilowatt of billing demand and supplemental billing demand and to the greater of the standby demand times 12% or the actual standby demand times 4.76%.

ENVIRONMENTAL COST RECOVERY CLAUSE: In accordance with Commission Order No. PSC-96-1048-FOF-EI, Docket No. 960688-EI, issued August 14, 1996, the environmental cost recovery factors shall be applied to each kilowatt-hour delivered.

Continued to Sheet No. 6.022

ISSUED BY: G. L. Gillette, President **DATE EFFECTIVE:** ~~December 30, 2016~~

Tampa Electric Company

2017 Agreement

Exhibit B

AFUDC

TAMPA ELECTRIC COMPANY, INC.
Capital Structure Used for AFUDC Calculation
FPSC Order No. PSC-14-0176-PAA-EI

	Capital Ratio	Cost Rates	AFUDC Weighted Average Cost of Capital
Long Term Debt	36.2860%	5.61%	2.04%
Short Term Debt	0.0000%	0.60%	0.00%
Customer Deposits	2.7010%	2.24%	0.06%
Common Equity	42.6030%	10.25%	4.37%
Deferred Income Taxes	18.2040%	-	0.00%
Tax Credits -Weighted Cost	0.2060%	-	0.00%
Total	100.00%		6.46%

Tampa Electric Company

2017 Agreement

Exhibit C

Tax Reform Illustration

Methodology of Income Tax Change (Illustrative)

			Scenario A	Scenario B	Scenario C	Scenario D
1	INCOME TAX INPUTS AND ASSUMPTIONS					
2	New federal statutory tax rate	Input	35%	30%	30%	20%
3	Current federal statutory tax rate	Given	35%	35%	35%	35%
4	Current State statutory tax rate	Given	5.5%	5.5%	5.5%	5.5%
5	New combined federal & state statutory tax rate	Line 2 + Line 4 - (Line 2 x Line 4)	38.6%	33.9%	33.9%	24.4%
6	Current combined federal & state statutory tax rate	Line 3 + Line 4 - (Line 3 x Line 4)	38.6%	38.6%	38.6%	38.6%
7	Disallowed interest (or other) expense deduction	Input	-	100.0	-	-
8						
9	PARAGRAPH 8 - TAX REFORM SHARING					
10	Step 1 - Calculate income tax expense BEFORE tax reform					
11	FPSC adjusted NOI before tax (per Forecasted Surveillance)	Input	500	500	500	500
12	Less interest expense	Input	(100)	(100)	(100)	(100)
13	Permanent differences	Input	5	5	5	5
14	FPSC adjusted taxable income	Sum of Lines 11 through 13	405	405	405	405
15	Current combined statutory tax rate	Line 6	38.6%	38.6%	38.6%	38.6%
16	Income tax expense	Line 14 x Line 15	156	156	156	156
17						
18	Step 2 - Calculate income tax expense AFTER tax reform					
19	FPSC adjusted NOI before tax (per Forecasted Surveillance)	Input	500	500	500	500
20	Less interest expense	Input	(100)	-	(100)	(100)
21	Permanent differences	Input	5	5	5	5
22	FPSC adjusted taxable income	Sum of Lines 19 through 21	405	505	405	405
23	New combined statutory tax rate	Line 5	38.6%	33.9%	33.9%	24.4%
24	Income tax expense	Line 22 x Line 23	156	171	137	99
25						
26	Step 3 - Calculate impact on FPSC Adjusted NOI					
27	Income tax expense BEFORE tax reform - step 1	Line 16	156	156	156	156
28	Income tax expense AFTER tax reform - step 2	Line 24	156	171	137	99
29	Difference - FPSC Adjusted NOI increase/(decrease) from tax reform	Line 27 - Line 28	-	(15)	19	57
30						
31	Step 4 - Calculate adjustment for base increase implemented at new combined statutory tax rate					
32	Solar base rate adjustment - "All Tranches"	Input	tbd	tbd	tbd	tbd
33	Change in combined statutory tax rate	Line 5 - Line 6	0.0%	-4.7%	-4.7%	-14.2%
34	Adj. for base rate increases at new combined statutory tax rate	Line 32 x Line 33	-	-	-	-
35						
36	Step 5 - Calculate net favorable/(unfavorable) FPSC adjusted NOI impact					
37	Impact on NOI - Step 3	Line 29	-	(15)	19	57
38	Impact on NOI - Step 4	Line 34	-	-	-	-
39	Net favorable/(unfavorable) FPSC adjusted NOI impact - after tax	Line 37 + Line 38	-	(15)	19	57
40	Divide by one minus new combined statutory tax rate	1 - Line 5	61.4%	66.1%	66.1%	75.6%
41	Net favorable/(unfavorable) FPSC adjusted NOI impact - pretax	Line 39/Line 40	-	(22)	29	76
42						
43	Step 6 - Calculate annual pretax impacts					
44	Annual flowback to customers	If line 41>0, then line 41	-	-	29	76
45	Annual deferral to Regulatory Asset	If line 41<0, then line 41	-	(22)	-	-
46	Total	Ln 44 + Ln 45	-	(22)	29	76

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Petition to approve the 2020 settlement agreement by Tampa Electric Company.	DOCKET NO. 20200145-EI
In re: Petition for a limited proceeding to approve fourth SoBRA, by Tampa Electric Company.	DOCKET NO. 20200064-EI
In re: Petition for a limited proceeding to eliminate accumulated amortization reserve surplus for intangible software assets, by Tampa Electric Company.	DOCKET NO. 20200065-EI
In re: Review of 2020-2029 Storm Protection Plan pursuant to Rule 25-6.030, F.A.C., Tampa Electric Company.	DOCKET NO. 20200067-EI
In re: Storm protection plan cost recovery clause.	DOCKET NO. 20200092-EI ORDER NO. PSC-2020-0224-AS-EI ISSUED: June 30, 2020

The following Commissioners participated in the disposition of this matter:

GARY F. CLARK, Chairman
ART GRAHAM
JULIE I. BROWN
DONALD J. POLMANN
ANDREW GILES FAY

APPEARANCES:

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On behalf of Tampa Electric Company

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On behalf of the Citizen of the State of Florida

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On behalf of Florida Industrial Power Users Group

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Florida Public Service Commission General Counsel.

FINAL ORDER APPROVING SETTLEMENT AGREEMENT

BY THE COMMISSION:

Background

On May 4, 2020, Tampa Electric Company (TECO) filed a Motion to Approve 2020 Agreement, attaching the 2020 Settlement Agreement (2020 Agreement). The 2020 Agreement, attached hereto, is signed and executed by TECO, the Office of Public Counsel (OPC), the

Florida Industrial Power Users Group (FIPUG), the Florida Retail Federation (FRF), the Federal Executive Agencies (FEA), and the West Central Florida Hospital Utility Alliance (HUA) (collectively, the Signatories). The 2020 Agreement was filed in Docket Nos. 20200064-EI,[1] 20200065-EI,[2] 20200067-EI,[3] and 20200092-EI[4] because it impacts, in part, all of these dockets. Docket No. 20200145-EI was opened to have one central docket in which to address the 2020 Agreement. The Signatories are deemed parties for purposes of our consideration of the 2020 Agreement.

TECO contends that if the 2020 Agreement is approved, it will establish, as to TECO, a series of stipulations that will reduce the issues to be litigated in Docket Nos. 20200067-EI and 20200092-EI, thereby allowing the Signatories and us to focus on the merits of TECO's Storm Protection Plan and the recovery of the costs associated with that Plan in 2020 and 2021 in Docket No. 20200092-EI. TECO states that if the 2020 Agreement is approved, it will resolve all issues currently pending in Docket No. 20200065-EI, and reduce the issues to be litigated in Docket No. 20200064-EI.

The 2020 Agreement also presents a base rate revenue reduction amount and reflects a determination of certain expenses for which TECO plans to seek cost recovery through the Storm Protection Plan Cost Recovery Clause, Docket No. 20200092-EI. TECO contends that approval of the 2020 Agreement promotes regulatory economy and administrative efficiency, and avoids the time and expense associated with litigating the settled issues in the various existing and continuing Commission dockets.

TECO, with the support of the Signatories, requested an administrative hearing for us to consider the 2020 Agreement. TECO stated that the Signatories to the 2020 Agreement believe that approval of the 2020 Agreement is in the best interests of the customers the Signatories represent, and that the 2020 Agreement in its totality is in the public interest. TECO stated that the Signatories agree that if the 2020 Agreement is approved, then the approval of the 2020 Agreement will resolve specified matters in Docket Nos. 20200064-EI, 20200065-EI, 20200067-EI, and 20200092-EI.

We held an administrative hearing on June 9, 2020. In addition to oral argument by the Signatories, we heard testimony from two TECO witnesses and admitted documentary exhibits into the record, all in support that approval of the 2020 Agreement is in the public interest. As part of this hearing, we provided notice that there was an opportunity for members of the public who wished to testify on this matter to do so either telephonically or by submitting written comments. No requests for public testimony were made, and no written comments were filed. At the conclusion of the evidentiary portion of the hearing, the parties indicated that they were

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[1] *In re: Petition for a limited proceeding to approve fourth SoBRA, by Tampa Electric Company.*
[2] *In re: Petition for a limited proceeding to eliminate accumulated amortization reserve surplus for intangible software assets, by Tampa Electric Company.*
[3] *In re: Review of 2020-2029 Storm Protection Plan pursuant to Rule 25-6.030, F.A.C., Tampa Electric Company.*
[4] *In re: Storm protection plan cost recovery clause.*

willing to waive the filing of post-hearing briefs, and we approved the 2020 Agreement, as set forth herein, by bench vote.

The 2020 Settlement Agreement

The 2020 Agreement reduces the scope of potentially litigated issues in three dockets and fully resolves all matters in one docket.

Docket No. 20200064-EI: Petition for a Limited Proceeding to Approve Fourth SoBRA

Section I, paragraphs 1-4

In Docket No. 20200064-EI, a potential issue concerns whether TECO's solar projects qualify for treatment under the Solar Base Rate Adjustment (SoBRA) provisions of its 2017 Amended and Restated Stipulation and Settlement Agreement (2017 Agreement).[5] A requirement for eligibility of a 2021 SoBRA is that the calculation of the actual average installed cost value for the First and Second Solar Base Rate Adjustments (SoBRAs) is below a set threshold of $1,475 per KWac. The provisions of Section I of the 2020 Agreement will resolve how this calculation should occur, and the values to be input will be based on the outcome of pending Docket No. 20200144-EI, Petition to True-up First and Second SoBRAs. TECO's petition and prefiled testimony in Docket No. 20200144-EI purportedly will show that its average cost of the SoBRA projects are at or below the threshold value. In this way, the Signatories assert that approval of the 2020 Agreement potentially simplifies the issues that will be litigated in Docket 2020064-EI.

Docket No. 20200065-EI: Petition to Eliminate Accumulated Amortization Reserve Surplus for Intangible Software Assets

Section II, paragraphs 5-9

TECO is required to record a credit of approximately $16.0 million to amortization expense over 12 months beginning retroactively in January 2020. This is the relief TECO has requested in its revised petition filed in Docket No. 20200065-EI. Furthermore, the Signatories agree that granting TECO's revised petition will not violate the 2017 Agreement or require amendments to the 2017 Agreement. Approval of the 2020 Agreement would therefore grant the relief TECO is now requesting and Docket No. 20200065-EI can be closed.

[5] Order No. PSC-2017-0456-S-EI, issued on November 27, 2017, in Docket Nos. 20170210-EI, *In re: Petition for limited proceeding to approve 2017 amended and restated stipulation and settlement agreement, by Tampa Electric Company*, and 20160160-EI, *In re: Petition for approval of energy transaction optimization mechanism, by Tampa Electric Company*, approving the 2017 Amended and Restated Stipulation and Settlement Agreement (2017 Agreement).

Docket No. 20200067-EI: Review of TECO's 2020-2029 Storm Protection Plan pursuant to Rule 25-6.030, F.A.C.

Section III of the 2020 Agreement discusses the Signatories' agreements pertaining to TECO's Storm Protection Plan (SPP) filings in Docket No. 20200067-EI and TECO's anticipated filings in the Storm Protection Plan Cost Recovery Clause (SPPCRC) Docket No. 20200092-EI.

Section III, paragraph 10

The Signatories agree that TECO will provide project-level details in the SPP docket for years 2020 and 2021. Furthermore, the Vegetation Management Program, Infrastructure Inspection Program, and Legacy Storm Hardening Plan Initiatives Program[6] do not have project components. Similarly, the Signatories agree that TECO's Extreme Weather Hardening Study does not have project components during 2020 and 2021.

Section III, paragraph 15(a)

The Signatories agree that nothing in the 2020 Agreement shall be construed to prevent any party from challenging the reasonableness and/or prudence of all or part of any SPP program or project in any future proceeding, nor limit the amount of allowed discovery as specified in the Order Establishing Procedure for Docket Nos. 20200067-EI or 2020092-EI.

Section III, paragraph 15(c)

The Signatories will meet beginning October 1, 2020, and for a period of up to 60 days, to identify a method to modify the analytical framework TECO used in developing its SPP in Docket No. 20200067-EI. The good faith objective is to establish a unanimous and mutually agreed-upon method consistent with applicable statutes and rules that TECO will use thereafter unless the resulting framework is changed by agreement of the Signatories.

Docket No. 20200092-EI: Storm Protection Plan Cost Recovery Clause

Section III of the 2020 Agreement sets forth matters pertaining to TECO in Docket No. 20200092-EI and discusses a one-time reduction in base rates of approximately $15 million.

Section III, paragraph 10

Pursuant to the 2020 Agreement, TECO is required to provide project level details for projects it is planning for 2020 and 2021 when it files its petition for cost recovery.

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[6] The term "Legacy Storm Hardening Plan Initiatives" refers to seven initiatives contained in TECO's approved storm hardening plan pursuant to Order No. PSC-2019-0302-PAA-EI, issued July 29, 2019, in Docket No. 20180145-EI. The seven initiatives are now grouped as one program with that name.

Section III, paragraph 11

This section and its subparts describe the Signatories' agreement to regulatory methods that allow TECO to recover through the SPPCRC its SPP operations and maintenance (O&M) expenses incurred during 2020 and 2021 that are incremental to its base rates. The O&M expenses are for six activities identified in TECO's SPP: Planned Distribution Vegetation Management, Planned Transmission Vegetation Management, Transmission Vegetation Management-ROW Maintenance, Infrastructure Inspections, Distribution and Transmission Wood Pole Inspections, and Transmission Asset Upgrades.

TECO may seek recovery of its 2020 O&M expenses for the period May through December in excess of the total expenses of approximately $10.3 million shown on Exhibit 3 of the 2020 Agreement. Recovery of all of TECO's 2021 SPP O&M expenses through the SPPCRC is contingent on a one-time base rate reduction of approximately $15 million shown on Exhibit 2 of the 2020 Agreement. The one-time base rate reduction is to be effective contemporaneous with the beginning of cost recovery via the SPPCRC.[7]

Section III, paragraph 12

Concerning capital projects, the Signatories agree that cost recovery shall remain in base rates for projects initiated prior to April 10, 2020. The Signatories define the term "initiated" to mean when, in the normal and ordinary course of business, the first dollar is posted to the project work order as reflected in TECO's accounting system in accordance with its standard procedures.

Project records and fixed asset records for SPP capital projects will be maintained in a manner that clearly distinguishes capital and assets recovered in retail rate base from capital and assets recovered through the SPPCRC. The return on investment and depreciation expense associated with capital projects initiated on or after April 10, 2020, shall be eligible for cost recovery through the SPPCRC, subject to a prudence review in the SPPCRC docket.

For assets being retired and replaced with new assets as part of an SPP program, TECO will not seek to recover the cost of removal net of salvage associated with the related assets to be retired through the SPPCRC. Rather, such net cost of removal will be debited to TECO's accumulated depreciation reserve according to normal regulatory plant accounting procedures. Additionally, any depreciation expense from SPP asset additions will be reduced by the depreciation expense savings that results from the retirement of assets removed from service during the SPP project. Only the net of the two depreciation amounts will be recoverable through the SPPCRC.

[7] Section III, paragraph 15(b) notes that to the extent the base rate adjustment is inconsistent with paragraph 4 of the 2017 Agreement, the Signatories agree that the 2017 Agreement is hereby amended, as necessary to accomplish the base rate adjustment.

TECO retains the option to seek to move prospective cost recovery from the SPPCRC to base rates for costs that have been determined prudently incurred through a final true-up in the SPPCRC. This request would be through a petition pursuant to Sections 366.06 and/or 366.07, Florida Statutes.

Section III, paragraph 13

The Signatories acknowledge that TECO's Distribution Pole Replacement program is a legacy storm hardening activity that is included in TECO's SPP. However, cost recovery for the plant additions and retirements associated with all distribution pole replacements will remain through base rates. This includes O&M expenses from asset transfers related to distribution pole replacements.

Section III, paragraph 14

The Signatories agree that TECO will not aggregate certain SPP capital projects as a means of demonstrating that it has met the threshold for accruing Allowance for Funds Used During Construction in Rule 25-6.0141, Florida Administrative Code. The 2020 Agreement includes guidance on this matter addressing factors such as geographic vicinity, same SPP program, contractor, or project manager.

<u>Decision</u>

The standard for approval of a settlement agreement is whether it is in the public interest.[8] A determination of public interest requires a case-specific analysis based on consideration of the proposed settlement taken as a whole.[9] By approving the 2020 Agreement, the 2020 Agreement promotes regulatory economy and administrative efficiency, and avoids the time and expense associated with litigating the settled issues in the various existing and continuing Commission dockets.

Based upon TECO's motion, our review of the 2020 Agreement, and evidence and testimony on the record, we find that the 2020 Agreement is in the public interest and it is hereby

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[8] Order No. PSC-13-0023-S-EI, issued on January 14, 2013, in Docket No. 120015-EI, *In re: Petition for increase in rates by Florida Power & Light Company*; Order No. PSC-11-0089-S-EI, issued February 1, 2011, in Docket Nos. 080677 and 090130, *In re: Petition for increase in rates by Florida Power & Light Company* and *In re: 2009 depreciation and dismantlement study by Florida Power & Light Company*; Order No. PSC-10-0398-S-EI, issued June 18, 2010, in Docket Nos. 090079-EI, 090144-EI, 090145-EI, 100136-EI, *In re: Petition for increase in rates by Progress Energy Florida, Inc.*, *In re: Petition for limited proceeding to include Bartow repowering project in base rates, by Progress Energy Florida, Inc.*, *In re: Petition for expedited approval of the deferral of pension expenses, authorization to charge storm hardening expenses to the storm damage reserve, and variance from or waiver of Rule 25-6.0143(1)(c), (d), and (f), F.A.C., by Progress Energy Florida, Inc.*, and In re: *Petition for approval of an accounting order to record a depreciation expense credit, by Progress Energy Florida, Inc.*; Order No. PSC-05-0945-S-EI, issued September 28, 2005, in Docket No. 050078-EI, *In re: Petition for rate increase by Progress Energy Florida, Inc.*

[9] Order No. PSC-13-0023-S-EI, at p. 7.

approved. The 2020 Agreement resolves all of the issues in Docket Nos. 20200145-EI and 20200065-EI.

Based on the foregoing, it is

ORDERED by the Florida Public Service Commission that the stipulations, findings, and rulings herein are hereby approved. It is further

ORDERED that each utility that was a party to this docket shall abide by the stipulations, findings, and rulings herein which are applicable to it. It is further

ORDERED that the attached 2020 Settlement Agreement is approved. It is further

ORDERED that Docket Nos. 20200145-EI and 20200065-EI shall be closed.

By ORDER of the Florida Public Service Commission this 30th day of June, 2020.

ADAM J. TEITZMAN
Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399
(850) 413-6770
www.floridapsc.com

Copies furnished: A copy of this document is provided to the parties of record at the time of issuance and, if applicable, interested persons.

BYL

NOTICE OF FURTHER PROCEEDINGS OR JUDICIAL REVIEW

The Florida Public Service Commission is required by Section 120.569(1), Florida Statutes, to notify parties of any administrative hearing or judicial review of Commission orders that is available under Sections 120.57 or 120.68, Florida Statutes, as well as the procedures and time limits that apply. This notice should not be construed to mean all requests for an administrative hearing or judicial review will be granted or result in the relief sought.

Any party adversely affected by the Commission's final action in this matter may request: 1) reconsideration of the decision by filing a motion for reconsideration with the Office of Commission Clerk, 2540 Shumard Oak Boulevard, Tallahassee, Florida 32399-0850, within fifteen (15) days of the issuance of this order in the form prescribed by Rule 25-22.060, Florida Administrative Code; or 2) judicial review by the Florida Supreme Court in the case of an electric, gas or telephone utility or the First District Court of Appeal in the case of a water and/or wastewater utility by filing a notice of appeal with the Office of Commission Clerk, and filing a copy of the notice of appeal and the filing fee with the appropriate court. This filing must be completed within thirty (30) days after the issuance of this order, pursuant to Rule 9.110, Florida Rules of Appellate Procedure. The notice of appeal must be in the form specified in Rule 9.900(a), Florida Rules of Appellate Procedure.

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Petition for a Limited Proceeding to Approve Fourth SoBRA by Tampa Electric Company	)))	Docket No. 20200064-EI
In re: Petition of Tampa Electric Company To Eliminate Accumulated Amortization Reserve Surplus for Intangible Software Assets	))))	Docket No. 20200065-EI
In re: Review of 2020-2029 Storm Protection Plan pursuant to Rule 25-6.030, F.A.C., Tampa Electric Company	))))	Docket No. 20200067-EI
In re: Storm protection plan cost recovery Clause	)))	Docket No. 20200092-EI

2020 SETTLEMENT AGREEMENT

THIS AGREEMENT is dated this 27th day of April 2020 and is by and between Tampa Electric Company ("Tampa Electric" or the "company") and the Office of Public Counsel ("OPC" or "Citizens"), the Florida Industrial Power Users Group ("FIPUG"), the Florida Retail Federation ("FRF"), the Federal Executive Agencies ("FEA") and the West Central Florida Hospital Utility Alliance ("HUA"). Collectively, Tampa Electric, OPC, FIPUG, FRF, FEA and HUA shall be referred to herein as the "Parties" and the term "Party" shall be the singular form of the term "Parties." OPC, FIPUG, FRF, FEA and HUA will be referred to herein as the "Consumer Parties." This document shall be referred to as the "2020 Agreement."

Recitals

2017 Agreement

A. Tampa Electric is operating under its 2017 Amended and Restated Stipulation and Settlement Agreement ("2017 Agreement") approved by the Florida Public Service Commission

ATTACHMENT A

("FPSC" or "Commission").[1] Among other things, paragraph 6 of the company's 2017 Agreement contains a provision that authorizes the company to recover the costs of certain qualifying solar generating projects through a solar base rate adjustment mechanism ("SoBRA") based on projected costs and estimated in-service dates, with true-ups for both. It also contains provisions addressing depreciation [paragraph 8], customer rates [paragraph 3(a)], other cost recovery [paragraph 4], storm damage [paragraph 5] and changes in federal and state income tax rates [paragraph 9].

B. The Commission has approved three SoBRAs for Tampa Electric totaling 550 MW of solar capacity. The First SoBRA was approved by Order No. PSC-2018-0288-FOF-EI, issued June 5, 2018, in Docket No. 20170260-EI. The Second SoBRA was approved by Order No. PSC-2018-0571-FOF-EI, issued December 7, 2018, in Docket No. 20180133-EI. The Third SoBRA was approved by Order No. PSC-2019-0477-FOF-EI, issued November 12, 2019, in Docket No. 20190136-EI. The Commission has also approved two base rate reductions for Tampa Electric to reflect changes to federal and state corporate income tax rates (Docket Nos. 20180045-EI and 20190203-EI) and approved cost recovery for four named storms by Tampa Electric without a base rate increase or storm surcharge appearing on customers' bills (Docket No. 20170271-EI) — all pursuant to the 2017 Agreement. The 2017 Agreement has promoted regulatory certainty and efficiency and has proven to be in the public interest.

<u>Fourth SoBRA</u>
<u>and First and Second SoBRA True-Up</u>

C. On February 27, 2020, Tampa Electric filed a notice with the Commission advising the Commission and Consumer Parties to the 2017 Agreement that it has met the requirements to

[1] The Commission approved the 2017 Agreement by Order No. PSC-2017-0456-S-EI, issued on November 27, 2017 in Docket Nos. 20170210-EI and 20160160-EI.

qualify to petition for approval of its Fourth SoBRA totaling 45.7 MW with an effective date of January 1, 2021. The Commission opened Docket No. 20200064-EI for use when the company files its final SoBRA petition.

D. Tampa Electric will soon be filing a petition to true-up its First and Second SoBRAs. The company will request approval of tariff changes that reflect the actual annual revenue requirements for the seven projects in the First and Second SoBRAs and permission to implement those changes effective with the first billing cycle for January 1, 2021, or another date to be decided by the Commission. The company will also request that the FPSC approve the company's proposed revenue true-up — a credit to customers — and to allow the company to apply the credit amount to customers through the Capacity Cost Recovery Clause for 2021. The Office of Public Counsel plans to intervene in that proceeding.

Software Amortization Petition

E. On February 28, 2020, Tampa Electric filed a petition (Docket No. 20200065-EI) seeking FPSC permission to eliminate an approximately $16 million accumulated amortization reserve surplus for intangible software assets through a credit to amortization expense in 2020. OPC filed a notice of intervention in that docket on March 24, 2020. The Commission acknowledged OPC's intervention by Order No. PSC-2020-0091-PCO-EI, issued on March 27, 2020.

Storm Protection Plan and Cost Recovery Clause

F. In 2019, the Florida Legislature enacted section 366.96, Florida Statutes, entitled "Storm protection plan cost recovery." Section 366.96(3) requires Tampa Electric and the other public electric utilities to file a transmission and distribution storm protection plan ("SPP") at least every three years that covers the immediate 10-year planning period, and explain the systematic

Attachment A

approach they will follow to achieve the objectives of reducing restoration costs and outage times associated with extreme weather events and enhancing reliability. The Commission must determine whether it is in the public interest to approve, approve with modification, or deny each utility's transmission and distribution storm protection plan no later than 180 days after the utility files a plan that contains all of the elements required by Commission Rule. The new statute also creates a storm protection plan cost recovery clause ("SPPCRC") to promote the timely recovery of costs incurred by a utility pursuant to its Storm Protection Plan. Rules 25-6.030 and 25-6.031, Florida Administrative Code, were adopted by the Commission to implement section 366.96.

G. Rule 25-6.030 requires each utility to file a SPP at least every three years with the Commission, and specifies the required elements of the utility's SPP. Subsection 25-6.030(3)(h) requires a Plan to include "an estimate of rate impacts for each of the first three years of the Storm Protection Plan for the utility's typical residential, commercial, and industrial customers." Pursuant to the Order Establishing Procedure for the SPP Dockets, each public electric utility, including Tampa Electric, must file a SPP by April 10, 2020.

H. Rule 25-6.031 governs the new SPPCRC created by section 366.93, Florida Statutes. Subsection 6(b) of that rule states: "Storm Protection Plan costs recoverable through the clause shall not include costs recovered through the utility's base rates or any other cost recovery mechanism."

I. The FPSC established Docket No. 20200067-EI for the filing and approval of Tampa Electric's SPP. It also opened Docket No. 20200092-EI for the consideration of issues related to SPP costs through the SPPCRC. Tampa Electric anticipates filing its petition for storm protection plan cost recovery in Docket No. 20200092-EI (SPPCRC), as required by the Docket Schedule, in late July 2020.

Overall Regulatory Activity

J. The cumulative total of the regulatory activity described above, together with the other annual clause proceedings and other dockets pending at the FPSC, is greater than normal and led Tampa Electric, OPC, and the other Consumer Parties to discuss ways to resolve some or all of the potentially time-consuming issues in the dockets listed above by agreement or stipulation in a manner that promotes regulatory economy and administrative efficiency and that serves the public interest. This 2020 Agreement is the product of those discussions and is being filed for approval in the above-styled four Dockets to resolve some or all of the issues in those dockets as discussed further below.

K. The Parties have entered into this 2020 Agreement in compromise of positions taken in accord with their rights and interests under chapters 350, 366 and 120, Florida Statutes, as applicable, and as part of a negotiated exchange of consideration among the Parties to this 2020 Agreement, each Party has agreed to concessions to the others with the expectation, intent, and understanding such that all provisions of the 2020 Agreement, upon approval by the Commission, will be enforced by the Commission as to all matters addressed herein with respect to all Parties. The Parties agree that this 2020 Agreement is in the public interest and should be approved.

NOW, THEREFORE, in light of the mutual covenants of the Parties and the benefits accruing to all Parties through this 2020 Agreement, and for good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the Parties agree as follows:

Terms

I. Docket No. 20200064-EI: Petition to Approve Fourth SoBRA

The Parties agree and stipulate as follows:

1. OPC has taken the position that, for the company to meet the cost cap trigger for the 2021 Tranche specified in paragraph 6 of the 2017 Agreement ("Fourth SoBRA"), a two-part test applies, namely: the average cost of the projects in the First SoBRA must be less than or equal to $1,475 per kWac and, in addition, the average cost of the projects in the Second SoBRA must be less than or equal to $1,475 per kWac.

2. The company believes that for the company to meet the cost cap trigger for the Fourth SoBRA, a one-step test applies, namely: the average cost of the projects in the First and Second SoBRAs, taken together, must be at or below $1,475 per kWac.

3. To the extent the costs of the actual First and Second SoBRA projects as determined in the company's First and Second SoBRA True-Up docket make this difference an issue in Docket No. 20200064-EI, the Parties stipulate that the one-step test as described in paragraph 2 above shall be used to assess eligibility of the Fourth SoBRA for recovery under the SoBRA mechanism.

4. Nothing in this agreement shall limit any party to Docket No. 20200064-EI from taking any position, offering any evidence or advocating as it desires in Docket No. 20200064-EI, except as specified in paragraph 3.

II. Docket No. 20200065-EI: Intangible Software Amortization Surplus.

The Parties agree and stipulate as follows:

5. The surplus in the company's accumulated amortization reserve for Intangible Software in Account 303.15 as of December 31, 2019, was $15,971,292.

6. Granting the relief requested by Tampa Electric in Docket No. 20200065-EI ("Software Amortization Petition") will not violate the 2017 Agreement or require the 2017 Amendment to be amended.

7. The relief requested by Tampa Electric in Docket No. 20200065-EI shall be granted.

8. Tampa Electric shall eliminate its approximately $16.0 million accumulated amortization reserve surplus for intangible software assets through a credit to amortization expense in 2020.

9. Tampa Electric shall record the approximately $16.0 million credit to amortization expense ratably over 12 months beginning retroactively in January 2020.

III. Storm Protection Plan, Cost Recovery Clause and Base Rate True-Up

The Parties agree and stipulate as follows:

10. Project-level Detail. Except for the four Programs specified below, Tampa Electric has included project-level detail for all Projects for 2020 in its initial Storm Protection Plan filed on April 10, 2020, for approval by the FPSC. It will provide project-level detail for all Projects it is planning for 2021 to the Consumer Parties on or before April 23, 2020. It will also include project-level detail for Projects it is planning for 2020 and 2021 when it files its petition for cost recovery through the SPPCRC. The Parties agree that the following three Programs do not have project components: (1) Vegetation Management, (2) Infrastructure Inspections and (3) Legacy Storm Hardening Plan Initiatives,[2] so project level detail is not needed or required for these three

[2] The term "Legacy Storm Hardening Plan Initiatives" refers to seven initiatives contained in the company's last approved storm hardening plan that it has included in its SPP as one program with that name. The seven programs are Geographic Information System, Post-Storm Data Collection, Outage Data – Overhead and Underground Systems, Increase Coordination with Local Governments. Collaborative Research, Disaster Preparedness and Recovery Plan and Distribution Pole Replacement, and are described in Section 6.8 of the company's SPP.

Programs for 2020 and 2021. The Parties further agree that the company's Extreme Weather Hardening Study[3] does not have project components for at least 2020 and 2021; therefore, project level detail is not needed or required for this program in 2020 and 2021.

11. Operations and Maintenance Expenses. Tampa Electric will seek recovery of incremental Operations and Maintenance (O&M) expenses related to its proposed SPP programs in the following manner:

(a) Rather than recovering incremental SPP O&M expenses (i.e., SPP O&M costs that are over and above the O&M costs already recovered through base rates) through the SPPCRC, the company will seek to recover all of the O&M expenses associated with activities in its SPP through the SPPCRC (except as otherwise provided herein) and will reduce its base rates on a one-time basis by an agreed-upon amount. The agreed-upon, one-time base rate reduction amount is specified in paragraph 11(c), below, and reflects a good faith determination of the annual O&M expenses associated with six activities ("Six Activities")[4] that were being incurred prior to the filing of the company's SPP[5], are currently being recovered through the company's base rates,

[3] As explained in section 6.4 of its SPP, the company's Substation Extreme Weather Hardening Program is designed to harden existing substations to minimize outages, reduce restoration times and enhance emergency response during extreme weather events. Hardening Projects within this Program could involve the installation of extreme weather protection barriers; installation of flood or storm surge prevention barriers; additions, modifications or relocation of substation equipment; modification to the designs of the company's substations; or other approaches identified to protect against extreme weather damage in or around the company's substations.
[4] The six activities are Planned Distribution Vegetation Management, Planned Transmission Vegetation Management, Transmission Vegetation Management – ROW Maintenance, Infrastructure Inspections, Distribution and Transmission Wood Pole Inspections and Transmission Asset Upgrades. The first three are now included the company's proposed Vegetation Management SPP program. The next two have been included the company's proposed SPP Infrastructure Inspection program. Transmission Asset Upgrades is included in the company's proposed SPP in a program by that name.
[5] There are two additional activities (Targeted Critical Facilities/Flood Damage Mitigation and Targeted Distribution Overhead Feeder Hardening) that are included in the company's SPP and shown on Exhibit One; however, the company did not incur O&M expenses for these activities in 2017, 2018 and 2019 and the agreed-to base rate reduction in paragraph 11(c) does not include O&M expenses for these activities. The costs associated with a third category of activity included in the SPP — Joint Use Pole Attachments Audits — are borne by the entities that attach to the company's poles, so the net expense to Tampa Electric for that activity is zero and did not factor into the calculation of the agreed-to base rate reduction.

have been included in the company's proposed SPP and for which the company will seek cost recovery through the SPPCRC. The purpose of the one-time, agreed-upon base reduction is to streamline cost recovery for the expenses associated with the Six Activities, so that all O&M expenses associated with the activities reflected in the SPP will be recoverable (subject to prudency review) via the SPPCRC, except as otherwise provided herein. The intent of this base rate true-up is to promote transparency and to ensure that the O&M expenses the company will recover through the SPPCRC do not include O&M expenses recovered through the utility's existing base rates or any other cost recovery mechanism as required by Rule 25-6.031(6)(b), Florida Administrative Code, in accord with section 366.96(8).

(b) The specified amount of base revenue reduction described above will be accomplished through one-time reductions to base rates using the cost allocation and rate design principles reflected in paragraph 3 of the 2013 Stipulation among the Parties as modified by paragraph 3 of the 2017 Agreement, and those same cost allocation and rate design principles shall be used to develop the cost recovery factors/rates that will be used for SPP cost recovery in the SPPCRC beginning in 2020 and annually thereafter as provided in paragraph 3(g) of the 2017 Agreement. The one-time base rate reductions will become effective contemporaneous with the beginning of cost recovery via the SPPCRC and remain in effect until the next Commission-approved change in the company's general base rates (i.e., in the company's next general base rate case). The company will file the revised tariffs necessary to implement the one-time base rate reduction specified herein for Commission approval in Docket No. 20200092-EI within a reasonable time following approval of this 2020 Agreement and on a schedule such that the necessary customer notices can be given and the proposed base rate reduction can become effective contemporaneous with the effective date of cost recovery by the company under the SPPCRC.

(c) For each category of O&M expense for which cost recovery will be moved from base rates to SPPCRC (i.e., the Six Activities), the specified amount of base revenue reduction should be calculated as the company's average actual O&M expense for the most recent two years and grossed up for the regulatory assessment fee which is not reflected as a separate line-item on customers' bills. Based on the company's current plan to seek cost recovery under the SPPCRC in 2020, the company has calculated, and the Parties agree, that Tampa Electric's 2-year average actual annual O&M expense amounts for the Six Activities for 2018 and 2019 totals $15.0 million per year as shown on Exhibit One and the grossed-up amount of the annual base revenue reduction is $15,010,800. The manner in which this $15.0 million O&M expense amount has been grossed up to reflect the $15,010,800 annual base revenue reduction to be made is set out in Exhibit Two to this agreement.

(d) For purposes of this paragraph 11, the Parties intend that the $15,010,800 agreed-upon base revenue reduction be final and not subject to further true-up, unless any of the Six Activities as a category used to calculate the $15.0 million annual O&M expense amount are not allowed for cost recovery through the SPPCRC, in which case, the $15.0 million amount and related base revenue reduction shall be reduced by the associated amounts shown in Exhibit One multiplied by the Regulatory Assessment Fee Multiplier shown on Exhibit Two Notwithstanding the foregoing, the Parties agree that nothing in this Agreement shall preclude any Consumer Party from challenging the recovery of any specific cost or level of cost proposed for recovery by the company through the SPPCRC.

(e) In its 2020 SPPCRC filing, Tampa Electric may seek to recover 2020 SPP O&M expense for the Six Activities in the period May to December 2020 only to the extent that the May 2020 to December 2020 total expense for those activities exceeds the average of the total expense incurred by the company for those activities in May through December 2018 and May through December 2019 as shown on Exhibit Three (i.e., $10.4 million).

(f) Most of the Vegetation Management Program activities in the company's SPP are planned, meaning that the company develops a scheduled Vegetation Management plan that it intends to follow, i.e., trim specific circuits, etc. The company engages in two other general types of vegetation management activities, namely: (1) Vegetation Management associated with named storms, the costs of which are subject to recovery under paragraph 5 of the 2017 Agreement and the FPSC's storm cost recovery rules and (2) unscheduled or unplanned vegetation management activities necessitated by minor storm damage, identification of danger trees, automobile accidents, routine repair work and the like ("Unplanned Vegetation Management"). Even though the company's SPP includes Unplanned Vegetation Management as part of its overall Vegetation Management program, the company will continue to recover costs associated with Unplanned Vegetation Management activities through base rates and will not seek recovery of costs associated with those activities through the SPPCRC.

12. Rate Base Items. Tampa Electric will seek recovery of return on capital expenditures and assets related to the SPP programs, as well as the incremental depreciation expense for the SPP assets, in the following manner:

(a) Cost recovery for capital projects initiated prior to April 10, 2020, shall remain recovered through base rates. This means that both the return on investment associated with a capital project initiated before April 10, 2020 and the related depreciation expense shall continue to be recovered through base rates and will not be recoverable through the SPPCRC. For purposes of this section, a project shall be considered "initiated" when, in the normal and ordinary course of business, the first dollar is posted to the project work order as reflected in the company's accounting system in accordance with the company's standard accounting procedures. This means that any capital project with an open work order in which costs have been posted before April 10, 2020 shall not be eligible for cost recovery through the SPPCRC.

(b) The return on investment and depreciation expense associated with capital projects initiated on or after April 10, 2020, shall be eligible for cost recovery through the SPPCRC, subject to a prudency review in the SPPCRC docket. For purposes of this section, a project shall be considered "initiated" when, in the normal and ordinary course of business, the first dollar is posted to the project work order as reflected in the company's accounting system in accordance with the company's standard accounting procedures. This means that any capital project with an open work order that did not have any costs charged to it before April 10, 2020, or opened on or after April 10, 2020, may be eligible for cost recovery through the SPPCRC, subject to a prudency review in the SPPCRC docket.

(c) To ensure that there is no double recovery between base revenue and SPPCRC revenue, the company will employ the following protocols for capital items:

(i) For assets being retired and replaced with new assets as part of a program in the company's SPP, the company will not seek to recover the cost of removal net of salvage associated with the related assets to be retired through the SPPCRC. Rather, such net cost of removal will be debited to the company's accumulated depreciation reserve according to normal regulatory plant accounting procedures.

(ii) For SPP capital projects, any depreciation expense from SPP asset additions will be reduced by the depreciation expense savings that results from the retirement of assets removed from service during the SPP project. Only the net of the two depreciation amounts will be recoverable through the SPPCRC.

(iii) Project records and fixed asset records for SPP capital projects will be maintained in a manner that clearly distinguishes capital and assets in retail rate base from capital and assets being recovered through the SPPCRC.

(iv) Whenever the company petitions for a change to its base rates and charges pursuant to sections 366.06 and/or 366.07, Florida Statutes, the assets being recovered that have been determined prudent through a final true-up in the SPPCRC by the Commission as of the end of the historic year presented in the company's minimum filing requirement schedules may, at the Company's option, be simultaneously removed from SPPCRC recovery and included in retail rate base for the applicable test year by appropriate proforma adjustments. Thereafter, new SPP capital and assets related to SPP programs that were not included in the test year used to set base rates may be submitted for recovery through the SPPCRC petition process.

13. Distribution Pole Replacements. Distribution Pole Replacement is a legacy storm hardening activity that is included in the company's SPP in section 6.8.7. Due to the large number of annual pole replacements and the challenges associated with accounting for the associated mass asset additions and retirements, and as a matter of accounting and administrative efficiency, the company will include distribution pole replacements within its SPP; however, cost recovery for the plant additions and retirements associated with all distribution pole replacements (for the avoidance of doubt, this includes like kind replacements, replacements of existing poles with higher class wood poles, and/or concrete or steel for wood distribution poles identified though the company's Infrastructure Inspection Program) will remain through base rates, not through the SPPCRC. The company will also not seek recovery of the O&M expenses from asset transfers related to distribution pole replacements[6] through the SPPCRC.

[6] During a capital project that involves changing out a distribution pole, the costs associated with moving supporting fixtures and conductors and transferring them to new distribution poles, which sometimes involves rearranging and

14. No Bundling. The company will not, as a means of demonstrating that it has met the threshold for accruing Allowance for Funds Used During Construction ("AFUDC") in Rule 25-6.0141, Florida Administrative Code, aggregate SPP capital projects (a) that are not in the same geographic vicinity or (b) that would otherwise only be aggregated solely because the projects or activities: (i) are part of the same SPP program; (ii) will be performed by the same contractor; (iii) are part of the same SPP program budget or (iv) are being managed by the same company project manager.

15. Other SPP items.

(a) Nothing in this Agreement shall be construed to prevent any Party from challenging the reasonableness and/or prudency of all or part of any SPP program or project in any future proceeding, nor limit the amount of allowed discovery as specified in the Order Establishing Procedure for Docket Nos. 20200067-EI or 2020092-EI.

(b) To the extent the base rate adjustment described in paragraph 11 is inconsistent with paragraph 4 of the 2017 Agreement, the Parties agree that the 2017 Agreement is hereby amended, as necessary to accomplish the base rate adjustment.

(c) Beginning October 1, 2020 and for a period of up to 60 days thereafter, Tampa Electric shall meet with the Parties and will work in good faith with them to identify a method acceptable to all of the Parties to modify the analytical framework used in the development of the company's SPP in Docket No. 20200067-EI that: (1) complies with applicable statutes and rules and (2) reasonably recognizes the importance of protecting transmission and distribution facilities serving public safety customers and critical public infrastructure (e.g., hospitals, fire stations,

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changing the location of plant not retired, are considered an O&M expense pursuant to CFR Title 18. Chapter 1, Subchapter C, Part 101: Operating Expense Instructions, 2. Maintenance, and CFR Title 18. Chapter 1, Subchapter C, Part 101: Account 593.

police stations, military installations, ports, airports, etc.). The company shall use any such unanimously and mutually agreed-upon method consistent with applicable statutes and rules when it prepares and files its next SPP for FPSC approval and thereafter unless the resulting modified framework is changed by agreement of the Parties.

IV. **Other Provisions**

16. Commission Approval.

(a) The provisions of this 2020 Agreement are contingent on approval of this 2020 Agreement in its entirety by the Commission without modification, regardless of the sequence of the individual above styled Docket decisions; further, any decision by the Commission not to approve any provision of this Agreement shall, per se and as a matter of law, render the Agreement null and void and of no force or effect. The Parties further agree that this 2020 Agreement is in the public interest, that they will support this 2020 Agreement and that they will not request or support any order, relief, outcome, or result in conflict with the terms of this 2020 Agreement in any administrative or judicial proceeding relating to, reviewing, or challenging the establishment, approval, adoption, or implementation of this 2020 Agreement or the subject matter hereof.

(b) No Party will assert in any proceeding before the Commission that this 2020 Agreement or any of the terms in the 2020 Agreement shall have any precedential value. The Parties' agreement to the terms in the 2020 Agreement shall be without prejudice to any Party's ability to advocate a different position in future proceedings not involving this 2020 Agreement. The Parties further expressly agree that no individual provision, by itself, necessarily represents a position of any Party in any future proceeding, and the Parties further agree that no Party shall assert or represent in any future proceeding in any forum that another Party endorses any specific provision of this 2020 Agreement by virtue of that Party's signature on, or participation in, this

2020 Agreement. It is the intent of the Parties to this 2020 Agreement that the Commission's approval of all the terms and provisions of this 2020 Agreement is an express recognition that no individual term or provision, by itself, necessarily represents a position, in isolation, of any Party or that a Party to this 2020 Agreement endorses a specific provision, in isolation, of this 2020 Agreement by virtue of that Party's signature on, or participation in, this 2020 Agreement.

(c) The Parties intend, and agree to request, that the Commission's order state that approval of this 2020 Agreement in its entirety will resolve the matters as specified herein in Docket Nos. 20200064-EI, 20200065-EI, 20200067-EI, and 20200092-EI and in accordance with section 120.57(4), Florida Statutes.

(d) No Party shall seek appellate review of any Commission order approving this 2020 Agreement in its entirety.

17. Disputes. To the extent a dispute arises among the Parties about the provisions, interpretation, or application of this 2020 Agreement, the Parties agree to meet and confer in an effort to resolve the dispute. To the extent that the Parties cannot resolve any dispute, the matter may be submitted to the Commission for resolution.

18. Execution. This 2020 Agreement is dated as of April 27, 2020. It may be executed in counterpart originals and a facsimile of an original signature shall be deemed an original.

IN WITNESS WHEREOF, the Parties evidence their acceptance and agreement with the provisions of this 2020 Agreement by their signature(s):

Attachment A

Tampa Electric Company
702 N. Franklin Street
Tampa, FL 33601

By

E-Signed: 04/27/2020 12:51 PM EDT
Nancy Tower
ntower@tecoenergy.com
IP: 66.35.152.98
Sertifi Electronic Signature
DocID: 20200427113456645

Signature Page to 2020 Agreement

Office of Public Counsel
J. R. Kelly, Esquire
Public Counsel
Charles Rehwinkel, Esquire
Deputy Public Counsel
c/o The Florida Legislature
111 West Madison Street, Room 812
Tallahassee, FL 32399-1400

By: ______________________
J.R. Kelly

Attachment A

Signature Page to 2020 Agreement

The Florida Industrial Power Users Group
Jon C. Moyle, Jr., Esquire
Moyle Law Firm
The Perkins House
118 North Gadsden Street
Tallahassee, FL 32301

By: ______________________ 4/27/20
Jon C. Moyle, Jr

Signature Page to 2020 Agreement

Florida Retail Federation
Robert Scheffel Wright
Gardner, Bist, Bowden, Bush, Dee, LaVia & Wright, P.A.
1300 Thomaswood Drive
Tallahassee, FL 32308

By: Robert Scheffel Wright
Robert Scheffel Wright

Signature Page to 2020 Agreement

Federal Executive Agencies

Thomas Andrew Jernigan, Esquire
AFLOA/JACL-ULFSC
139 Barnes Drive, Suite 1
Tyndall Air Force Base, FL 32403

By: ______________________
Thomas Jernigan

Signature Page to 2020 Agreement

WCF Hospital Utility Alliance
Mark F. Sundback
Sheppard Mullin
2099 Pennsylvania Ave., Suite 100
Washington, D.C. 20006-6801
msundback@sheppardmullin.com

By: Mark F. Sundback - JJCS
Mark F. Sundback

Attachment A

TAMPA ELECTRIC'S STORM PROTECTION PLAN O&M EXPENSES ($ Million)

Recovered Through SPP Clause	2018 Actual	2019 Actual	2018-2019 Average
Distribution Vegetation Management - Planned	10.3	13.8	12.0
Transmission Vegetation Management - Planned	0.8	0.8	0.8
Transmission Vegetation Management - ROW Maintenance	0.4	0.5	0.5
Infrastructure Inspections	0.4	0.5	0.4
Distribution & Transmission Wood Pole Inspections	1.2	1.3	1.3
J/U Pole Attachments Audit	-	-	-
Transmission Asset Upgrades	0.1	0.1	0.1
Targeted Critical Fac. / Flood Damage Mitigation	-	-	-
Targeted Distribution Overhead Feeder Hardening	-	-	-
Total SPP Clause	**13.2**	**16.9**	**15.0**

Recovered Through Base Rates	2018 Actual	2019 Actual	2018-2019 Average
Distribution Vegetation Management - Unplanned	1.6	2.2	1.9
Transmission Vegetation Management - Unplanned	-	-	0.0
Distribution Pole Replacement	0.8	0.7	0.8
Disaster Preparedness and Recovery Plan	0.2	0.3	0.2
Geographical Information System	-	-	-
Post Storm Data Collection	-	-	-
Outage Data - Overhead and Underground	-	-	-
Increase Coordination with Local Governments	-	-	-
Collaborative Research	-	-	-
Total Base Rates	**2.6**	**3.2**	**2.9**
Total SPP O&M Expenses	**15.8**	**20.1**	**17.9**

Note: Totals may not sum due to rounding.

TAMPA ELECTRIC COMPANY
2020 AGREEMENT
EXHIBIT ONE

Attachment A

TAMPA ELECTRIC'S STORM PROTECTION PLAN BASE RATE REVENUE REQUIREMENT REDUCTION FOR CLAUSE RECOVERY

($)

Revenue Requirement Calculation:	
Agreed Upon SPP O&M Expenses Currently Recovered through Base Rates to be Recovered through the SPP Clause	15,000,000
Agreed Upon SPP Capital Expenses Currently Recovered through Base Rates to be Recovered through the SPP Clause	0
Agreed Upon Expense Amount Related to Base Revenue Reduction	**15,000,000**
Regulatory Assessment Fee Multiplier[7]	1.00072
Revenue Requirement to Be Used for Base Rate Revenue Reduction	**15,010,800**

Proof of Net Impact of Base Rate Revenue Reduction:	
Lower Base Revenue	(15,010,800)
Resulting Lower Regulatory Assessment Fee Expense	10,800
Net Reduction to Pre-Income-Tax Operating Income	**(15,000,000)**

TAMPA ELECTRIC COMPANY
2020 AGREEMENT
EXHIBIT TWO

[7] Each investor-owned electric company shall pay a regulatory assessment fee in the amount of .00072 of gross operating revenues derived from intrastate business, excluding sales for resale between public utilities, municipal electric utilities, and rural electric cooperatives or any combination thereof. *Rule 25-6.0131(1)(a), F.A.C.*

Attachment A

"Exhibit Three"

TAMPA ELECTRIC COMPANY
($ Million)

Actual May – December	2018	2019	2018-2019
STORM PROTECTION PLAN O&M EXPENSES	**ACTUAL**	**ACTUAL**	**AVERAGE**
TO BE RECOVERED THROUGH SPP CLAUSE			
Distribution Vegetation Management - Planned	6.9	10.1	8.5
Transmission Vegetation Management - Planned	0.4	0.3	0.4
Transmission Vegetation Management - ROW Maintenance	0.2	0.4	0.3
Infrastructure Inspections	0.3	0.3	0.3
Distribution & Transmission Wood Pole Inspections	1.2	0.6	0.9
J/U Pole Attachments Audit	-	-	-
Transmission Asset Upgrades	0.0	0.0	0.0
Targeted Critical Fac. / Flood Damage Mitigation	-	-	-
Targeted Distribution Overhead Feeder Hardening	-	-	-
Total - Clause	**9.0**	**11.8**	**10.4**

Attachment A

TAMPA ELECTRIC COMPANY
($ Million)

STORM PROTECTION PLAN O&M EXPENSES	2018 (May - Dec) Actual								
TO BE RECOVERED THROUGH SPP CLAUSE	**May**	**Jun**	**Jul**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Total**
Distribution Vegetation Management - Planned	0.8	0.8	0.7	1.0	0.6	0.8	1.0	1.2	**6.9**
Transmission Vegetation Management - Planned	0.1	0.0	0.0	0.0	0.0	0.0	0.1	0.1	**0.4**
Transmission Vegetation Management - ROW Maintenance	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	**0.2**
Infrastructure Inspections	0.0	0.0	0.1	(0.0)	0.0	0.0	0.0	0.0	**0.3**
Distribution & Transmission Wood Pole Inspections	0.0	(0.0)	-	0.1	0.2	0.2	0.4	0.3	**1.2**
J/U Pole Attachments Audit	-	-	-	-	-	-	-	-	-
Transmission Asset Upgrades	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	**0.0**
Targeted Critical Fac. / Flood Damage Mitigation	-	-	-	-	-	-	-	-	-
Targeted Distribution Overhead Feeder Hardening	-	-	-	-	-	-	-	-	-
Total - Clause	**1.0**	**0.9**	**0.9**	**1.2**	**0.9**	**1.1**	**1.5**	**1.6**	**9.0**

Attachment A

TAMPA ELECTRIC COMPANY
($ Million)

STORM PROTECTION PLAN O&M EXPENSES	2019 (May - Dec) Actual								
TO BE RECOVERED THROUGH SPP CLAUSE	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Distribution Vegetation Management - Planned	1.4	1.0	1.3	1.2	0.9	1.3	1.2	1.9	10.1
Transmission Vegetation Management - Planned	0.0	0.1	(0.0)	0.0	0.2	0.1	0.0	0.0	0.3
Transmission Vegetation Management - ROW Maintenance	0.1	0.1	0.0	0.0	0.0	0.1	0.0	0.1	0.4
Infrastructure Inspections	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.3
Distribution & Transmission Wood Pole Inspections	0.1	0.2	0.0	0.0	0.0	0.0	0.3	0.0	0.6
J/U Pole Attachments Audit	-	-	-	-	-	-	-	-	-
Transmission Asset Upgrades	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Targeted Critical Fac. / Flood Damage Mitigation	-	-	-	-	-	-	-	-	-
Targeted Distribution Overhead Feeder Hardening	-	-	-	-	-	-	-	-	-
Total - Clause	1.7	1.3	1.4	1.2	1.1	1.5	1.6	2.0	11.8

Tampa Electric Company
Key Financial Information: 2013-2022

Description	2013	2020	2022
Rate Base Items			
System Per Books 13-Month Average Plant in Service	$ 6,788,801,211	$ 9,982,782,300	$ 10,950,066,191
System Per Books 13-Month Average Net Plant in Service	$ 4,303,611,470	$ 6,695,625,225	$ 8,229,085,200
System Per Books 13-Month Average CWIP	$ 276,708,294	$ 1,002,444,491	$ 858,215,445
System Per Books 13-Month Average Net Utility Plant	$ 4,612,945,037	$ 7,747,063,293	$ 9,148,727,107
System Per Books 13-Month Average Rate Base	$ 4,637,258,200	$ 7,755,501,565	$ 9,158,351,452
FPSC Adjusted 13-Month Average Plant in Service	$ 6,153,487,223	$ 9,277,566,537	$ 10,331,920,562
FPSC Adjusted 13-Month Average Net Plant in Service	$ 3,822,540,402	$ 6,300,761,489	$ 7,638,090,364
FPSC Adjusted 13-Month Average CWIP	$ 147,307,529	$ 362,184,472	$ 210,277,191
FPSC Adjusted 13-Month Average Net Utility Plant	$ 3,997,859,767	$ 6,709,902,360	$ 7,908,119,895
FPSC Adjusted 13-Month Average Rate Base	$ 3,975,330,161	$ 6,709,069,567	$ 7,931,177,108
NOI Items			
System Per Books O&M Fuel	$ 752,027,921	$ 430,562,369	$ 536,349,375
System Per Books O&M Non-Fuel	$ 418,105,465	$ 393,138,507	$ 419,415,209
System Per Books Total O&M	$ 1,170,133,386	$ 823,700,876	$ 955,764,584
System Per Books NOI	$ 275,860,341	$ 460,117,880	$ 331,222,949
FPSC Adjusted O&M Fuel	$ 6,230,570	$ 2,156,193	$ 930,339
FPSC Adjusted O&M Non-Fuel	$ 329,641,488	$ 348,734,500	$ 353,909,244
FPSC Adjusted Total O&M	$ 335,872,058	$ 350,890,693	$ 354,839,583
FPSC Adjusted NOI	$ 243,224,846	$ 435,027,861	$ 309,380,258

Tampa Electric Company
Revenue Requirement Impact of the Decrease in Weighted Average Cost of Debt

	2013	**2020**	**2022**	**Difference in Weighted Cost of Debt**
Average short term interest rate	0.60%	1.12%	1.01%	
Average long term interest rate	5.60%	4.69%	4.17%	
Weighted average cost of short term debt	0.00%	0.05%	0.03%	
Weighted average cost of long term debt	2.03%	1.53%	1.46%	
Total Weighted Average Cost of Debt	2.03%	1.58%	1.49%	
Rate Base (MFR A-1)	7,931,177,196		7,931,177,196	
Decrease in Cost of Debt	2.03%		1.49%	0.54%
Impact on NOI	161,180,555		118,174,540	43,006,015
NOI Multiplier (MFR A-1)	1.34315		1.34315	
Revenue Requirement	216,489,401		158,725,942	**57,763,459**

Tampa Electric Company
Calculation of IRC Required Deferred Income Tax Adjustment
IRS Pro-Rata Requirement
Account 282 (Method/Life)
Effective Date of Rate Change
1/1/2022

Month	Account	Year 2022 Monthly Change	Days To Prorate	Calendar Days In Future Test Period	Account 282 Prorated	Cumulative Prorated Balance	MFR 13 month Average	Prorata Adjustment
Annual Increase	282	($67,208,579)						
1/31/2022		($5,600,715)	335	365	(5,140,382)	(5,140,382)	(5,600,715)	
2/28/2022		($5,600,715)	307	365	(4,710,738)	(9,851,121)	(11,201,430)	
3/31/2022		($5,600,715)	276	365	(4,235,061)	(14,086,182)	(16,802,145)	
4/30/2022		($5,600,715)	246	365	(3,774,728)	(17,860,910)	(22,402,860)	
5/31/2022		($5,600,715)	215	365	(3,299,051)	(21,159,961)	(28,003,575)	
6/30/2022		($5,600,715)	185	365	(2,838,719)	(23,998,680)	(33,604,290)	
7/31/2022		($5,600,715)	154	365	(2,363,041)	(26,361,721)	(39,205,005)	
8/31/2022		($5,600,715)	123	365	(1,887,364)	(28,249,086)	(44,805,720)	
9/30/2022		($5,600,715)	93	365	(1,427,031)	(29,676,117)	(50,406,435)	
10/31/2022		($5,600,715)	62	365	(951,354)	(30,627,471)	(56,007,150)	
11/30/2022		($5,600,715)	32	365	(491,022)	(31,118,493)	(61,607,864)	
12/31/2022		($5,600,715)	1	365	(15,344)	(31,133,837)	(67,208,579)	
Total		$ (67,208,579)			$ (31,133,837)	$ (269,263,962)	$ (436,855,766)	
					Months	13	13	
					13 Month Average	(20,712,612)	(33,604,290)	12,891,677

For the purpose of determining the maximum amount of Accumulated Deferred Income Taxes to be excluded from the rate base, or to be included as no-cost capital, Treasury Regulation 1.167(l)-1 requires the ADIT balance at the beginning of the future test period be adjusted by the pro rata portion of any projected monthly increase or decrease charged to this reserve. Per certain Private Letter Rulings, the pro ration begins in the month of the test year that the new rates are expected to take effect. The rulings also set forth a model for calculation of the adjustment. Failure to follow the normalization requirements under IRC section 167(l) for public utility property may result in the forfeiture of accelerated depreciation tax deductions.

Tampa Electric Company
Capital Structure Amounts and Ratios
13 Month Average
2013 -2022

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
System Per Books										
Long-term Debt	1,652,164,082	1,738,095,402	1,910,096,007	1,918,089,811	1,895,013,383	1,966,358,007	2,384,640,933	2,531,229,004	2,889,910,929	3,200,536,440
Short-term Debt	6,492,308	35,215,385	36,534,615	71,965,385	230,887,100	269,170,484	195,340,111	369,691,221	377,834,771	275,383,779
Customer Deposit	125,082,240	127,790,478	132,085,464	126,727,505	109,146,444	104,476,041	105,656,997	105,154,559	103,970,577	104,491,623
Common Equity	1,995,749,446	2,044,549,945	2,170,178,414	2,346,795,227	2,489,302,804	2,763,199,710	3,015,639,377	3,387,268,691	3,792,492,886	4,168,223,827
Deferred Income Taxes	848,242,342	952,377,684	1,029,043,946	1,135,237,113	1,241,343,922	1,313,911,355	1,189,532,282	1,157,327,780	1,151,101,820	1,113,569,316
Tax Credits	9,527,915	9,184,438	8,979,130	10,369,079	19,636,319	37,665,345	160,858,911	211,461,640	246,620,737	304,366,394
Total	**4,637,258,332**	**4,907,213,332**	**5,286,917,576**	**5,609,184,120**	**5,985,329,972**	**6,454,780,942**	**7,051,668,611**	**7,762,132,895**	**8,561,931,721**	**9,166,571,379**

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Adjusted Retail										
Long-term Debt	1,442,503,126	1,464,050,156	1,529,539,004	1,545,359,615	1,719,535,629	1,779,688,742	2,146,157,861	2,188,347,430	2,396,895,817	2,775,504,122
Short-term Debt	-	29,416,262	29,075,562	56,830,602	205,220,013	234,111,354	149,493,515	318,410,072	301,679,234	235,536,494
Customer Deposit	107,365,922	108,189,987	108,423,835	101,811,199	99,039,509	94,557,972	95,090,402	90,910,227	86,233,329	90,615,100
Common Equity	1,693,609,735	1,753,199,708	1,829,677,969	1,880,831,994	2,258,794,002	2,504,170,132	2,714,051,438	2,928,427,543	3,145,498,445	3,614,682,297
Deferred Income Taxes	723,674,109	806,133,397	844,752,614	911,617,097	1,124,241,887	1,186,486,839	1,062,049,263	1,000,158,271	950,911,000	951,332,053
Tax Credits	8,177,269	7,774,652	7,369,617	8,329,442	17,816,987	34,088,754	144,770,746	182,816,024	204,546,799	263,507,041
Total	**3,975,330,161**	**4,168,764,162**	**4,348,838,601**	**4,504,779,949**	**5,424,648,027**	**5,833,103,793**	**6,311,613,225**	**6,709,069,567**	**7,085,764,624**	**7,931,177,107**

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Ratio										
Long-term Debt	36.29	35.12	35.17	34.30	31.70	30.51	34.00	32.62	33.83	34.99
Short-term Debt	-	0.71	0.67	1.26	3.78	4.01	2.37	4.75	4.26	2.97
Customer Deposit	2.70	2.60	2.49	2.26	1.83	1.62	1.51	1.36	1.22	1.14
Common Equity	42.60	42.04	42.08	41.76	41.64	42.94	43.00	43.64	44.38	45.59
Deferred Income Taxes	18.20	19.34	19.42	20.24	20.72	20.34	16.83	14.91	13.42	11.99
Tax Credits	0.21	0.19	0.17	0.18	0.33	0.58	2.29	2.72	2.89	3.32
Total	**100.00**	**100.00**	**100.00**	**100.00**	**100.00**	**100.00**	**100.00**	**100.00**	**100.00**	**100.00**

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Tampa Electric Company
Capital Structure Ratios, Rates and Weighted Cost
13 Month Average
2013 -2022

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Ratio										
Long-term Debt	36.29	35.12	35.17	34.30	31.70	30.51	34.00	32.62	33.83	34.99
Short-term Debt	-	0.71	0.67	1.26	3.78	4.01	2.37	4.75	4.26	2.97
Customer Deposit	2.70	2.60	2.49	2.26	1.83	1.62	1.51	1.36	1.22	1.14
Common Equity	42.60	42.04	42.08	41.76	41.64	42.94	43.00	43.64	44.38	45.59
Deferred Income Taxes	18.20	19.34	19.42	20.24	20.72	20.34	16.83	14.91	13.42	11.99
Tax Credits	0.21	0.19	0.17	0.18	0.33	0.58	2.29	2.72	2.89	3.32
Total	**100.00**	**100.00**	**100.00**	**100.00**	**100.00**	**100.00**	**100.00**	**100.00**	**100.00**	**100.00**

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Cost Rate										
Long-term Debt	5.60	5.45	5.24	5.13	5.11	4.95	4.74	4.69	4.34	4.17
Short-term Debt	0.60	0.61	0.73	1.15	1.91	2.54	3.19	1.12	1.06	1.01
Customer Deposit	2.24	2.27	2.28	2.48	2.43	2.38	2.36	2.37	2.44	2.44
Common Equity	10.25	10.25	10.25	10.25	10.25	10.25	10.25	10.25	10.25	10.75
Deferred Income Taxes	-	-	-	-	-	-	-	-	-	-
Tax Credits	8.12	8.01	7.92	7.84	8.03	8.05	7.81	7.48	7.35	7.65

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Weighted Cost										
Long-term Debt	2.03	1.91	1.84	1.76	1.62	1.51	1.61	1.53	1.47	1.46
Short-term Debt	-	-	-	0.01	0.07	0.10	0.08	0.05	0.05	0.03
Customer Deposit	0.06	0.06	0.06	0.06	0.04	0.04	0.04	0.03	0.03	0.03
Common Equity	4.37	4.31	4.31	4.28	4.27	4.40	4.41	4.47	4.55	4.90
Deferred Income Taxes	-	-	-	-	-	-	-	-	-	-
Tax Credits	0.02	0.02	0.01	0.01	0.03	0.05	0.18	0.20	0.21	0.25
Total	**6.48**	**6.30**	**6.22**	**6.12**	**6.03**	**6.10**	**6.32**	**6.28**	**6.31**	**6.67**

NOTE: The return on equity above for 2013 - 2021 is the authorized mid-point of 10.25%. The return on equity presented in 2022 is the proposed mid-point of 10.75%.

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Tampa Electric Company
2023 and 2024 GBRA Calculations

		2023 GBRA			2024 GBRA	2023 & 2024
		Big Bend Mod Phase 2	Solar Wave 2 Tranche 2	Total	Solar Wave 2 Tranche 3	Total GBRA
1.	Rate Base (13 Month Average)	489,143,146	278,132,277	767,275,423	190,329,063	957,604,486
2.	Rate of Return (MFR A-1)	6.67%	6.67%	6.67%	6.67%	6.67%
3.	NOI Requested	32,625,848	18,551,423	51,177,271	12,694,949	63,872,219
4.	NOI Multiplier (MFR A-1)	1.34315	1.34315	1.34315	1.34315	1.34315
5.	Return on Rate Base	43,821,354	24,917,313	68,738,668	17,051,199	85,789,867
6.	O&M Expense	3,000,000	2,400,678	5,400,678	1,600,452	7,001,130
7.	Depreciation Expenses	13,490,122	8,672,207	22,162,330	6,329,907	28,492,237
8.	Property Taxes	4,973,617	960,392	5,934,009	657,880	6,591,889
9.	Total Revenue Requirement	65,285,094	36,950,591	102,235,685	25,639,438	127,875,123
10.						
11.	Original In-Service Amount	496,437,505	283,677,155	780,114,660	193,831,970	973,946,629
12.						
13.	Equity Support of Original In-Service Amount	273,040,627	156,022,435	429,063,063	106,607,583	535,670,646
14.						
15.	Projected ROE Impact	1.30%	0.73%	2.03%	0.46%	2.49%

Note: May not foot due to rounding.

Tampa Electric Company

Tax Reform Proposal

A. Introduction

Federal and state corporate income tax reform ("Tax Reform") can take many forms, including changes to income tax rates, deductibility of costs, and the timing of deductibility of certain costs. It can also affect the availability of tax credits. Changes in income tax rates by federal or state taxing authorities can impact the effective tax rate used by a utility to (1) calculate and report FPSC adjusted net operating income and (2) measure existing and prospective deferred income tax assets and liabilities in the FPSC adjusted capital structure.

Tax rate decreases will decrease the statutory tax rate used to calculate net operating income and generate excess accumulated deferred income tax ("ADIT") deficiencies. Tax rate increases will increase the statutory tax rate used to calculate net operating income and create ADIT deficiencies.

This document reflects Tampa Electric's proposal for addressing tax reform should it occur and become effective as described in the prepared direct testimony of Jeffrey S. Chronister.

B. Accumulated Deferred Income Taxes and Normalization

The Internal Revenue Code ("IRC") requires public utilities who use accelerated depreciation on utility property for tax purposes (like Tampa Electric) to follow a set of rules called "normalization requirements." These rules specify that a public utility can only use accelerated depreciation for income tax purposes if its regulator permits recovery of deferred income taxes on the differences resulting from using accelerated depreciation for income tax purposes and straight-line depreciation for book purposes.

Depreciation-related method and life differences are currently considered "protected" under the IRC; other book-tax temporary differences are considered "unprotected." The normalization requirements also apply to investment tax credits and certain contributions in aid of construction. Losing the ability to claim accelerated depreciation for federal income tax purposes is the penalty for failure to follow the normalization requirements. FPSC Rule 25-14.013, Florida Administrative Code ("FPSC Tax Rule"), acknowledges the protected/unprotected distinction in the IRC.

Consistent with the FPSC Tax Rule, the company records accumulated deferred income taxes in its accounting records when they arise based on the income tax rate expected to be in effect when the difference reverses, which ordinarily is the tax rate in effect at the time an item of utility plant is placed in service. If the tax rate later declines, applicable accounting standards and the FPSC Tax Rule rule require the company to remeasure its ADIT balances at the lower rate, and a portion of the ADIT balance becomes "excess." If the tax rate later increases, the company must remeasure its ADIT balances at the higher rate, which can result in an ADIT "deficiency."

The FPSC Tax Rule addresses the impact of tax rate decreases *and increases* on ADIT, and states: "Each utility shall then recalculate all deferred income tax balances to reflect the enacted income tax rates in the period the timing differences are expected to reverse. The difference between the deferred income tax balances per books and the recalculated balances shall be recorded in regulatory asset and liability accounts as prescribed by the applicable Uniform System of Accounts at the time of recalculation."

When the federal corporate income tax rate was reduced in 1986 (Tax Reform Act of 1986) and 2017 (Tax Cuts and Jobs Act of 2017 or "TCJA"), Congress included a transition rule governing the remeasurement of protected ADIT at the new, lower rates called the average rate assumption method ("ARAM"), and Tampa Electric followed it. The ARAM required that protected ADIT be reduced (remeasured at the new, lower tax rate) over the remaining lives of the property that gave rise to the ADIT as the temporary differences reverse. Failure to follow the ARAM for protected ADIT would have violated the normalization requirements in the IRC.

The TCJA did not specify a remeasurement rule for excess unprotected ADIT, but the Tax Reform provision in the company's 2017 Agreement (paragraph 9) required the company to amortize excess unprotected ADIT as a reduction to income tax expense ratably over a five- or ten-year period depending on the amount of unprotected excess ADIT.

C. Proposal

If Tax Reform is enacted after this proceeding is over and becomes effective in calendar years 2022 or 2023, or if tax reform is enacted too late in this proceeding to be considered, Tampa Electric proposes the following:

1. The company will calculate the impact of Tax Reform on its Florida retail jurisdictional net operating income thereby neutralizing the FPSC adjusted net operating income of the Tax Reform up or down to a net zero. The company will use its forecasted earnings surveillance report for the calendar year that includes the period in which Tax Reform is effective to calculate the impact of Tax Reform.

2. The impacts of Tax Reform on base revenue requirements as calculated in paragraph 1 – up or down - will be reflected in the company's general base rates and charges through a prospective adjustment to those rates and charges to be effective within the

later of: (a) 180 days from the date when Tax Reform becomes law or (b) the effective date of Tax Reform. This prospective adjustment to base rates and charges shall be accomplished through a uniform percentage change – up or down - to customer, demand and energy base rate charges for all retail customer classes.

3. Any effects of Tax Reform on retail revenue requirements from the effective date through the date of the base rate adjustment shall be flowed back to or collected from customers through the Energy Conservation Cost Recovery Clause on the same basis as used in any base rate adjustment.

4. The Company will adjust any GBRA that has not gone in effect up or down to reflect the new income tax rate on the revenue requirement for the GBRA. The effect of tax Reform on a GBRA that has gone into effect will be addressed as part of the calculation in paragraph 1, above.

5. <u>ADIT Generally</u>. Any excess ADIT or ADIT deficiencies arising from Tax Reform shall be deferred to a regulatory asset or liability which shall be included in FPSC adjusted capital structure and flowed back to or collected from customers over a term consistent with law and the terms of this proposal.

6. <u>Protected Deferred Taxes</u>. If the Tax Reform law contains requirements governing the remeasurement of protected ADIT at the new tax rate – up or down – such as the ARAM, the company will follow those requirements. If the Tax Reform law does not contain

requirements for "protected" ADIT, the company shall remeasure the ADIT arising from depreciation-related method and life differences – up or down – and adjust them up or down ratably over the total average remaining book life of the assets associated with the depreciation-related method and life differences.

7. Unprotected Deferred Taxes – Tax Rate Increase. If the Tax Reform law does not contain requirements governing the remeasurement of the kinds of ADIT that are currently considered "unprotected" and the tax rate goes up, the company shall net the amount of unamortized excess ADIT remaining on its books (from TCJA) as of the effective date of Tax Reform against the total unprotected ADIT deficiency arising from Tax Reform and shall amortize the resulting net ADIT excess or deficiency ratably over five years or ten years as follows: (a) over five years if the net excess or deficiency amount is $100 million or less or (b) over ten years if the amount is over $100 million.

8. Unprotected Deferred Taxes – Tax Rate Decrease. If the Tax Reform law does not contain requirements governing the remeasurement of the kinds of ADIT that are currently considered "unprotected" and the tax rate goes down, the company shall add the amount of unamortized excess deferred taxes remaining on its books (from TCJA) as of the effective date of Tax Reform to the total unprotected ADIT excess arising from Tax Reform and shall amortize the resulting total ADIT excess ratably over five years

or ten years as follows: (a) over five years if the total excess is $100 million or less or (b) over ten years if the amount is over $100 million.

9. The annual effect of the remeasurement of ADIT specified in paragraphs 6,7, and/or 8 shall be included as an increase or decrease to annual tax expense calculated at the new tax rate as specified in paragraph 1.

10. As subsequent information becomes available, such as the tax return being filed, any true ups or adjustments will be evaluated and implemented within 120 days of that information being available.

11. This proposal shall be accomplished in a limited proceeding initiated by the company and, except as required to perform the calculation in paragraph 1, without regard to the actual or projected earnings levels of the company and without a "rate case" type inquiry into the operations, investments, and finances of the company.