

BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 130040-EI

IN RE: TAMPA ELECTRIC COMPANY'S
PETITION FOR AN INCREASE IN BASE RATES
AND MISCELLANEOUS SERVICE CHARGES



MINIMUM FILING REQUIREMENTS

SCHEDULE E – RATE SCHEDULES

**JURISDICTIONAL SEPARATION STUDY
AND**

**CLASS COST OF SERVICE STUDIES
PRODUCTION CAPACITY ALLOCATION**

METHOD: 12 CP & 1 /13 AD

**MINIMUM DISTRIBUTION SYSTEM NOT EMPLOYED
PROJECTED TEST YEAR 2014**

VOLUME I

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PRESENT RATE STRUCTURE
 PROD. CAP. ALLOC. METHOD: 12CP
 PROJECTED CALENDAR YEAR 2014; FULLY ADJUSTED DATA

TAMPA ELECTRIC COMPANY
 JURISDICTIONAL SEPARATION STUDY
 (000's)

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SUMMARY

ALLOC FACTOR	LINE NO.	TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO	
	1	<u>OPERATING REVENUES</u>				
	2	908,890	1,121	907,769	99.8767%	
	3	42,521	26	42,895	99.9400%	
	4					
	5	TOTAL OPERATING REVENUES	951,810	1,147	950,664	
	6					
	7					
	8	<u>OPERATING EXPENSES</u>				
	9	9,301	-	9,301	100.0000%	
	10	354,829	296	354,533	99.9166%	
	11	234,178	297	233,881	99.8732%	
	12	85,885	96	85,789	99.8535%	
	13	77,506	115	77,391	99.8515%	
	14	(132)	(0)	(132)	99.8427%	
	15					
	16	TOTAL OPERATING EXPENSES	741,567	804	740,783	99.8915%
	17					
	18					
	19	NET OPERATING INCOME	210,244	342	209,801	99.8371%
	20					
	21					
	22	<u>RATE BASE</u>				
	23	6,516,443	10,249	6,506,194	99.8427%	
	24	35,859	450	35,409	98.7455%	
	25	61,053	(66)	61,119	100.1084%	
	26	174,529	382	174,146	99.7809%	
	27	2,439,935	3,041	2,438,894	99.8754%	
	28					
	29	TOTAL RATE BASE	4,347,948	7,974	4,339,974	99.8166%

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OPERATING REVENUES - OPREV

ALLOC FACTOR	LINE NO.		TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO
501	1	SALES REVENUE	907,769	-	907,769	100.0000%
	2					
420	3	MISC SERVICE REVENUE: Acct 451	21,595	-	21,595	100.0000%
	4					
	5	RENT REVENUE: Acct 454				
101	6	Production	42	-	42	100.0000%
117	7	Transmission	625	10	615	98.3673%
117	8	Subtransmission	197	3	193	98.3673%
105	9	Distribution Primary	9,244	-	9,244	100.0000%
106	10	Distribution Secondary	132	-	132	100.0000%
	11	TOTAL RENT REVENUE	10,240	13	10,227	99.8689%
	12					
	13	PLANT RELATED REVENUE: Acct 456				
101	14	Production	1,159	-	1,159	100.0000%
201	15	Production	228	-	228	100.0000%
117	16	Transmission	598	10	589	98.3673%
202	17	Transmission Firm Whsl.	1,121	1,121	-	0.0000%
117	18	Subtransmission	156	3	153	98.3673%
105	19	Distribution Primary	284	-	284	100.0000%
106	20	Distribution Secondary	198	-	198	100.0000%
907	21	Distribution	311	-	311	100.0000%
412	22	Other	19	-	19	100.0000%
	23	TOTAL PLANT RELATED REVENUE	4,075	1,133	2,941	72.1854%
	24					
	25	ENERGY-RELATED REVENUE: Acct 456				
201	26	Steam & Miscellaneous	8,231	-	8,231	100.0000%
202	27	Other SO2 Whsl	-	-	-	0.0000%
	28	Subtotal Non-Sales Revenue	8,231	-	8,231	100.0000%
204	29	Collect Fee/Sales Tax	76	-	76	100.0000%
201	30	Energy Power Sales	-	-	-	0.0000%
508	31	Unbilled Revenue	(174)	-	(174)	100.0000%
	32	Subtotal Sales Revenue	(99)	-	(99)	100.0000%
	33	TOTAL ENERGY RELATED REVENUE	8,133	-	8,133	100.0000%
	34					
	35	TOTAL OPERATING REVENUE				
36		Sales (incl Transm Firm Whsl)	908,890	1,121	907,769	99.8767%
37		Production	1,201	-	1,201	100.0000%
38		Production	8,360	-	8,360	100.0000%
39		Transmission	1,224	20	1,204	98.3673%
40		Subtransmission	352	6	347	98.3673%
41		Distribution Primary	9,528	-	9,528	100.0000%
42		Distribution Secondary	331	-	331	100.0000%
43		Distribution	311	-	311	100.0000%
44		Other	21,614	-	21,614	100.0000%
45						
46		TOTAL OPERATING REVENUE	951,810	1,147	950,664	99.8795%

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OPERATION & MAINTENANCE EXPENSES - O&M

ALLOC FACTOR	LINE NO.		TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO
	1	<u>FUEL & POWER TRANSACTIONS</u>				
202	2	Whsl Capacity & Reactive Pwr	-	-	-	0.0000%
202	3	Whsl NR SQ 2 allowances	-	-	-	0.0000%
202	4	Whsl NRFuel Handling & Analysis	-	-	-	0.0000%
	5					
205	8	Retail Reactive Power	-	-	-	0.0000%
205	7	Retail NRFuel Handling & Misc.	9,301	-	9,301	100.0000%
	8					
	9	Production Demand	-	-	-	0.0000%
	10	Production Energy	9,301	-	9,301	100.0000%
	11	TOTAL FUEL & POWER TRANSACTIONS O&M	9,301	-	9,301	100.0000%
	12					
	13					
	14	<u>PRODUCTION O&M</u>				
101	15	Production Demand	52,996	-	52,996	100.0000%
201	16	Production Energy	73,712	-	73,712	100.0000%
	17	TOTAL PRODUCTION O&M	126,709	-	126,709	100.0000%
	18					
	19					
	20	<u>TRANSMISSION O&M</u>				
101	21	Step-Up Substations	1,804	-	1,804	100.0000%
	22					
117	23	High-Volt Transmission	1,870	31	1,839	98.3673%
	24					
	25	Subtransmission				
117	26	Substations	8,852	112	6,741	98.3673%
117	27	Lines	3,223	53	3,170	98.3673%
	28	Subtransmission	10,075	165	9,911	98.3673%
	29					
	30	TOTAL TRANSMISSION O&M	13,749	195	13,554	98.5815%

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PRESENT RATE STRUCTURE
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OPERATION & MAINTENANCE EXPENSES - O&M

ALLOC FACTOR	LINE NO.			TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO
	31	<u>DISTRIBUTION O&M</u>					
105	32	Substations	DEM	4,132	-	4,132	100.0000%
	33						
310	34	OH Lines Direct	CUST	1,597	-	1,597	100.0000%
105	35	OH Lines Primary	DEM	14,054	-	14,054	100.0000%
418	36	OH Lines Primary (MDS)	CUST	8,606	-	8,606	100.0000%
106	37	OH Lines Secondary	DEM	1,856	-	1,856	100.0000%
420	38	OH Lines Secondary (MDS)	CUST	498	-	498	100.0000%
	39	TOTAL OH LINES		26,610	-	26,610	100.0000%
	40						
310	41	UG Lines Direct	CUST	-	-	-	0.0000%
105	42	UG Lines Primary	DEM	2,838	-	2,838	100.0000%
418	43	UG Lines Primary (MDS)	CUST	281	-	281	100.0000%
106	44	UG Lines Secondary	DEM	1,244	-	1,244	100.0000%
420	45	UG Lines Secondary (MDS)	CUST	123	-	123	100.0000%
	46	TOTAL UG LINES		4,486	-	4,486	100.0000%
	47						
106	48	Transformers	DEM	338	-	338	100.0000%
420	49	Transformers (MDS)	CUST	107	-	107	100.0000%
	50						
420	51	Services	CUST	7,533	-	7,533	100.0000%
308	52	Meters	CUST	4,882	-	4,882	100.0000%
309	53	Interruptible Equipment	CUST	45	-	45	100.0000%
310	54	Street Lighting	CUST	3,152	-	3,152	100.0000%
	55						
	56	Distribution O&M	DEM	24,461	-	24,461	100.0000%
	57	Distribution O&M	CUST	26,822	-	26,822	100.0000%
	58						
	59	TOTAL DISTRIBUTION O&M		51,284	-	51,284	100.0000%
	60						
	61						
	62	<u>PROD. TRANS & DIST O&M</u>					
	63	Production	DEM	54,800	-	54,800	100.0000%
	64	Production	EGY	73,712	-	73,712	100.0000%
	65	Transmission	DEM	1,870	31	1,839	98.3673%
	66	Subtransmission	DEM	10,075	165	9,911	98.3673%
	67	Distribution Primary	DEM	21,023	-	21,023	100.0000%
	68	Distribution Secondary	DEM	3,438	-	3,438	100.0000%
	69	Distribution	CUST	26,822	-	26,822	100.0000%
	70	Other	CUST	-	-	-	0.0000%
	71	TOTAL PROD, TRANS & DIST O&M		191,741	195	191,546	99.8983%

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OPERATION & MAINTENANCE EXPENSES - O&M

ALLOC FACTOR	LINE NO.		TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO				
	72	<u>PLUS: OTHER CUSTOMER O&M</u>								
	507	73	Uncollectible	CUST	3,623	-	3,623	100.0000%		
	412	74	Billing & Records	CUST	24,924	-	24,924	100.0000%		
	311	75	Meter Reading	CUST	2,685	-	2,685	100.0000%		
	412	76	Cust Svc & Info	CUST	1,267	-	1,267	100.0000%		
	412	77	Sales	CUST	1,380	-	1,380	100.0000%		
	78	TOTAL OTHER CUSTOMER O&M					33,859	-	33,859	100.0000%
	79									
	80	<u>PLUS: ADMIN & GENERAL O&M (EXCL STORM)</u>								
	101	81	Production	DEM	40,901	-	40,901	100.0000%		
	201	82	Production	EGY	28,975	-	28,975	100.0000%		
	117	83	Transmission	DEM	1,007	16	990	98.3673%		
	117	84	Subtransmission	DEM	5,181	85	5,097	98.3673%		
	105	85	Distribution Primary	DEM	10,652	-	10,652	100.0000%		
	106	86	Distribution Secondary	DEM	1,968	-	1,968	100.0000%		
	607	87	Distribution	CUST	13,714	-	13,714	100.0000%		
	412	88	Other	CUST	18,830	-	18,830	100.0000%		
	89	TOTAL ADMIN & GENERAL O&M					121,228	101	121,127	99.9167%
	90									
	91	<u>PLUS: ADMIN & GENERAL (STORM ONLY)</u>								
	101	92	Production	DEM	1,440	-	1,440	100.0000%		
	204	93	Production	EGY	-	-	-	0.0000%		
	817	94	Transmission	DEM	135	-	135	100.0000%		
	817	95	Subtransmission	DEM	265	-	265	100.0000%		
	105	96	Distribution Primary	DEM	2,192	-	2,192	100.0000%		
	106	97	Distribution Secondary	DEM	1,567	-	1,567	100.0000%		
	607	98	Distribution	CUST	2,401	-	2,401	100.0000%		
	412	99	Other	CUST	-	-	-	0.0000%		
	100	TOTAL ADMIN & GENERAL STORM ACCRUAL					8,000	-	8,000	100.0000%
	101	SUBTOTAL ADMIN & GENERAL O&M					129,228	101	129,127	100.0000%
	102									
	103	<u>EQUALS: O&M EXP LESS FUEL & POWER TRANS</u>								
	104	104	Production	DEM	97,142	-	97,142	100.0000%		
	105	105	Production	EGY	102,688	-	102,688	100.0000%		
	106	106	Transmission	DEM	3,011	47	2,964	98.4402%		
	107	107	Subtransmission	DEM	15,522	249	15,273	98.3952%		
	108	108	Distribution Primary	DEM	33,867	-	33,867	100.0000%		
	109	109	Distribution Secondary	DEM	6,973	-	6,973	100.0000%		
	110	110	Distribution	CUST	42,938	-	42,938	100.0000%		
	111	111	Other	CUST	52,689	-	52,689	100.0000%		
	112									
	113	TOTAL O&M EXPENSE (EXCL. FUEL & POWER TRANS.)					354,829	296	354,533	99.9166%
	114									
	115	<u>EQUALS: O&M EXP PLUS FUEL & POWER TRANS</u>								
	116	116	Production	DEM	97,142	-	97,142	100.0000%		
	117	117	Production	EGY	111,989	-	111,989	100.0000%		
	118	118	Transmission	DEM	3,011	47	2,964	98.4402%		
	119	119	Subtransmission	DEM	15,522	249	15,273	98.3952%		
	120	120	Distribution Primary	DEM	33,867	-	33,867	100.0000%		
	121	121	Distribution Secondary	DEM	6,973	-	6,973	100.0000%		
	122	122	Distribution	CUST	42,938	-	42,938	100.0000%		
	123	123	Other	CUST	52,689	-	52,689	100.0000%		
	124	TOTAL O&M EXPENSE (INCL. FUEL & POWER TRANS.)					364,130	296	363,834	99.9167%

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DEPRECIATION EXPENSE - DEPRE

ALLOC FACTOR	LINE NO.		TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO
	1	<u>PRODUCTION DEPREC EXPENSE</u>				
101	2	Production Demand	100,038	-	100,038	100.0000%
101	3	Production Energy	15,565	-	15,565	100.0000%
	4	TOTAL PRODUCTION DEPRE EXPENSE	115,603	-	115,603	100.0000%
	5					
	6					
	7	<u>TRANSMISSION DEPREC EXPENSE</u>				
101	8	Step-Up Substations	1,209	-	1,209	100.0000%
	9					
117	10	High-Volt Transmission	5,731	94	5,638	98.3673%
	11					
	12	Subtransmission				
117	13	Substations	4,068	66	4,002	98.3673%
117	14	Lines	7,018	115	6,903	98.3673%
	15	Subtransmission	11,086	181	10,905	98.3673%
	16					
	17	TOTAL TRANSMISSION DEPREC EXPENSE	18,026	275	17,752	98.4768%

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DEPRECIATION EXPENSE - DEPREE

ALLOC FACTOR	LINE NO.		TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO	
	18	<u>DISTRIBUTION DEPREC EXPENSE</u>					
105	19	Substations	5,050	-	5,050	100.0000%	
	20						
310	21	Poles Direct	1,021	-	1,021	100.0000%	
105	22	Poles Primary	3,433	-	3,433	100.0000%	
418	23	Poles Primary (MDS)	6,103	-	6,103	100.0000%	
106	24	Poles Secondary	149	-	149	100.0000%	
420	25	Poles Secondary (MDS)	266	-	266	100.0000%	
	26	TOTAL POLES	10,972	-	10,972	100.0000%	
	27						
310	28	OH Lines Direct	180	-	180	100.0000%	
105	29	OH Lines Primary	5,495	-	5,495	100.0000%	
418	30	OH Lines Primary (MDS)	543	-	543	100.0000%	
106	31	OH Lines Secondary	940	-	940	100.0000%	
420	32	OH Lines Secondary (MDS)	93	-	93	100.0000%	
	33	TOTAL OH LINES	7,250	-	7,250	100.0000%	
	34						
310	35	UG Lines Direct	-	-	-	0.0000%	
105	36	UG Lines Primary	6,413	-	6,413	100.0000%	
418	37	UG Lines Primary (MDS)	634	-	634	100.0000%	
106	38	UG Lines Secondary	2,811	-	2,811	100.0000%	
420	39	UG Lines Secondary (MDS)	278	-	278	100.0000%	
	40	TOTAL UG LINES	10,136	-	10,136	100.0000%	
	41						
106	42	Transformers	16,595	-	16,595	100.0000%	
420	43	Transformers (MDS)	5,240	-	5,240	100.0000%	
	44						
420	45	Services	5,911	-	5,911	100.0000%	
308	46	Meters	5,767	-	5,767	100.0000%	
309	47	Interruptible Equipment	44	-	44	100.0000%	
310	48	Street Lighting	9,541	-	9,541	100.0000%	
	49						
	50	Total Distribution Expense					
	51	Distribution Expense	40,885	-	40,885	100.0000%	
	52	Distribution Expense	35,622	-	35,622	100.0000%	
	53						
	54	TOTAL DISTRIBUTION DEPREC EXPENSE	76,508	-	76,508	100.0000%	
	55						
	56	<u>PROD. TRANS & DIST DEPREC EXPENSE</u>					
	57	Production	101,246	-	101,246	100.0000%	
	58	Production	15,565	-	15,565	100.0000%	
	59	Transmission	5,731	94	5,638	98.3673%	
	60	Subtransmission	11,085	181	10,905	98.3673%	
	61	Distribution Primary	20,391	-	20,391	100.0000%	
	62	Distribution Secondary	20,495	-	20,495	100.0000%	
	63	Distribution	35,622	-	35,622	100.0000%	
	64	Other	-	-	-	0.0000%	
	65						
	66	TOTAL PROD, TRANS & DIST DEPREC EXP	210,137	275	209,863	99.8693%	

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DEPRECIATION EXPENSE - DEPRE

ALLOC FACTOR	LINE NO.			TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO
	67	<u>PLUS: COMMUNICATION EQP DEPREC EXP</u>					
101	68	Production	DEM	643	-	643	100.0000%
201	69	Production	EGY	471	-	471	100.0000%
117	70	Transmission	DEM	231	4	227	98.3673%
117	71	Subtransmission	DEM	114	2	113	98.3673%
105	72	Distribution Primary	DEM	493	-	493	100.0000%
106	73	Distribution Secondary	DEM	263	-	263	100.0000%
907	74	Distribution	CUST	212	-	212	100.0000%
412	75	Other	CUST	377	-	377	100.0000%
	76						
	77	TOTAL COMMUNICATION EQP DEPREC EXP					
	78			2,805	6	2,800	99.7993%
	79	<u>PLUS: TRANSPORTATION EQP DEPREC EXP</u>					
101	80	Production	DEM	113	-	113	100.0000%
201	81	Production	EGY	-	-	-	0.0000%
117	82	Transmission	DEM	-	-	-	0.0000%
117	83	Subtransmission	DEM	-	-	-	0.0000%
105	84	Distribution Primary	DEM	-	-	-	0.0000%
106	85	Distribution Secondary	DEM	-	-	-	0.0000%
907	86	Distribution	CUST	-	-	-	0.0000%
412	87	Other	CUST	-	-	-	0.0000%
	88						
	89	TOTAL TRANSPORTATION EQP DEPREC EXP					
	90			113	-	113	100.0000%
	91	<u>PLUS: GENERAL & INTANGIBLE DEPREC EXP</u>					
101	92	Production	DEM	5,906	-	5,906	100.0000%
201	93	Production	EGY	5,352	-	5,352	100.0000%
117	94	Transmission	DEM	165	3	162	98.3673%
117	95	Subtransmission	DEM	853	14	839	98.3673%
105	96	Distribution Primary	DEM	1,848	-	1,848	100.0000%
106	97	Distribution Secondary	DEM	309	-	309	100.0000%
907	98	Distribution	CUST	2,410	-	2,410	100.0000%
412	99	Other	CUST	4,279	-	4,279	100.0000%
	100						
	101	TOTAL GENERAL & INTANGIBLE DEPREC EXP					
	102			21,122	17	21,106	99.9213%
	103	<u>EQUALS: DEPRECIATION EXPENSE</u>					
104	104	Production	DEM	107,909	-	107,909	100.0000%
105	105	Production	EGY	21,389	-	21,389	100.0000%
106	106	Transmission	DEM	6,127	100	6,027	98.3673%
107	107	Subtransmission	DEM	12,054	197	11,857	98.3673%
108	108	Distribution Primary	DEM	22,731	-	22,731	100.0000%
109	109	Distribution Secondary	DEM	21,067	-	21,067	100.0000%
110	110	Distribution	CUST	38,245	-	38,245	100.0000%
111	111	Other	CUST	4,656	-	4,656	100.0000%
	112						
	113	TOTAL DEPRECIATION EXPENSE					
				234,178	297	233,881	99.8732%

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TAXES OTHER THAN INCOME TAXES - TXOTH

ALLOC FACTOR	LINE NO.			TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO
	1	<u>PAYROLL TAXES</u>					
101	2	Production	DEM	3,274	-	3,274	100.0000%
201	3	Production	EGY	2,968	-	2,968	100.0000%
117	4	Transmission	DEM	91	1	90	98.3673%
117	5	Subtransmission	DEM	473	8	465	98.3673%
105	6	Distribution Primary	DEM	1,024	-	1,024	100.0000%
106	7	Distribution Secondary	DEM	171	-	171	100.0000%
907	8	Distribution	CUST	1,336	-	1,336	100.0000%
412	9	Other	CUST	2,373	-	2,373	100.0000%
	10	TOTAL PAYROLL TAXES		11,711	9	11,702	99.9213%
	11						
	12	<u>PLUS: PROPERTY TAXES</u>					
101	13	Production	DEM	25,219	-	25,219	100.0000%
201	14	Production	EGY	4,948	-	4,948	100.0000%
117	15	Transmission	DEM	1,788	29	1,759	98.3673%
117	16	Subtransmission	DEM	3,535	58	3,478	98.3673%
105	17	Distribution Primary	DEM	6,234	-	6,234	100.0000%
106	18	Distribution Secondary	DEM	4,316	-	4,316	100.0000%
907	19	Distribution	CUST	6,767	-	6,767	100.0000%
412	20	Other	CUST	421	-	421	100.0000%
	21	TOTAL PROPERTY TAXES		53,228	87	53,141	99.8367%
	22						
	23						
	24	<u>PLUS: OTHER TAXES</u>					
101	25	Production	DEM	100	-	100	100.0000%
201	26	Production	EGY	20	-	20	100.0000%
117	27	Transmission	DEM	7	0	7	98.3673%
117	28	Subtransmission	DEM	15	0	15	98.3673%
105	29	Distribution Primary	DEM	23	-	23	100.0000%
106	30	Distribution Secondary	DEM	15	-	15	100.0000%
907	31	Distribution	CUST	20	-	20	100.0000%
412	32	Other	CUST	1	-	1	100.0000%
	33	TOTAL OTHER TAXES		202	0	202	99.8165%
	34						
	35	<u>EQUALS: NON-REVENUE TAXES</u>					
36	36	Production	DEM	28,593	-	28,593	100.0000%
37	37	Production	EGY	7,936	-	7,936	100.0000%
38	38	Transmission	DEM	1,887	31	1,856	98.3673%
39	39	Subtransmission	DEM	4,024	66	3,958	98.3673%
40	40	Distribution Primary	DEM	7,282	-	7,282	100.0000%
41	41	Distribution Secondary	DEM	4,502	-	4,502	100.0000%
42	42	Distribution	CUST	8,124	-	8,124	100.0000%
43	43	Other	CUST	2,795	-	2,795	100.0000%
	44	TOTAL NON-REVENUE TAXES		65,141	96	65,044	99.8519%

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TAXES OTHER THAN INCOME TAXES - TXOTH

ALLOC FACTOR	LINE NO.			TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO
	45	<u>REGULATORY ASSESSMENT FEE</u>					
507	46	Production	DEM	367	-	367	100.0000%
507	47	Production	EGY	74	-	74	100.0000%
507	48	Transmission	DEM	28	-	28	100.0000%
507	49	Subtransmission	DEM	56	-	56	100.0000%
507	50	Distribution Primary	DEM	85	-	85	100.0000%
507	51	Distribution Secondary	DEM	54	-	54	100.0000%
507	52	Distribution	CUST	75	-	75	100.0000%
507	53	Other	CUST	4	-	4	100.0000%
	54	TOTAL REGULATORY ASSESSMENT FEE		<u>744</u>	-	<u>744</u>	100.0000%
	55						
	56						
	57	<u>EQUALS: TAXES OTHER THAN INCOME</u>					
	58	Production	DEM	28,960	-	28,960	100.0000%
	59	Production	EGY	8,010	-	8,010	100.0000%
	60	Transmission	DEM	1,914	31	1,883	98.3907%
	61	Subtransmission	DEM	4,080	66	4,014	98.3897%
	62	Distribution Primary	DEM	7,367	-	7,367	100.0000%
	63	Distribution Secondary	DEM	4,556	-	4,556	100.0000%
	64	Distribution	CUST	8,199	-	8,199	100.0000%
	65	Other	CUST	<u>2,799</u>	-	<u>2,799</u>	100.0000%
	66	TOTAL TAXES OTHER THAN INCOME		<u>65,885</u>	<u>96</u>	<u>65,789</u>	99.8535%
	67						

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INCOME TAXES - INCTX

Derivation of Operating Income

ALLOC FACTOR	LINE NO.		TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO
	1	<u>First Step: Derivation of Operating Income</u>				
	2					
	3	<u>TOTAL OPERATING REVENUES</u>				
	4	Sales Revenue (incl. Transmission Firm Whsl)	908,890	1,121	907,769	99.8767%
	5	Production	1,201	-	1,201	100.0000%
	6	Production	8,360	-	8,360	100.0000%
	7	Transmission	1,224	20	1,204	98.3673%
	8	Subtransmission	352	6	347	98.3673%
	9	Distribution Primary	9,528	-	9,528	100.0000%
	10	Distribution Secondary	331	-	331	100.0000%
	11	Distribution	311	-	311	100.0000%
	12	Other	21,614	-	21,614	100.0000%
	13	<u>TOTAL OPERATING REVENUES</u>	<u>951,810</u>	<u>1,147</u>	<u>950,664</u>	<u>99.8795%</u>
	14					
	15	<u>LESS: O&M EXPENSE</u>				
	16	Production	97,142	-	97,142	100.0000%
	17	Production	102,688	-	102,688	100.0000%
	18	Transmission	3,011	47	2,964	98.4402%
	19	Subtransmission	15,522	249	15,273	98.3952%
	20	Distribution Primary	33,867	-	33,867	100.0000%
	21	Distribution Secondary	8,973	-	8,973	100.0000%
	22	Distribution	42,938	-	42,938	100.0000%
	23	Other	52,689	-	52,689	100.0000%
	24	<u>TOTAL O&M EXPENSE</u>	<u>354,829</u>	<u>296</u>	<u>354,533</u>	<u>99.9166%</u>
	25					
	26	<u>LESS: FUEL & POWER TRANSACTIONS</u>				
	27	Production Demand	-	-	-	0.0000%
	28	Production Energy	9,301	-	9,301	100.0000%
	29	<u>TOTAL FUEL & POWER TRANSACTIONS</u>	<u>9,301</u>	<u>-</u>	<u>9,301</u>	<u>100.0000%</u>
	30					
	31	<u>LESS: DEPRECIATION EXPENSE</u>				
	32	Production	107,909	-	107,909	100.0000%
	33	Production	21,389	-	21,389	100.0000%
	34	Transmission	6,127	100	6,027	98.3673%
	35	Subtransmission	12,054	197	11,857	98.3673%
	36	Distribution Primary	22,731	-	22,731	100.0000%
	37	Distribution Secondary	21,067	-	21,067	100.0000%
	38	Distribution	38,245	-	38,245	100.0000%
	39	Other	4,656	-	4,656	100.0000%
	40	<u>TOTAL DEPRECIATION EXPENSE</u>	<u>234,178</u>	<u>297</u>	<u>233,881</u>	<u>99.8732%</u>

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INCOME TAXES - INCTX

ALLOC FACTOR	LINE NO.		TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO	
	41	<u>LESS: AMORTIZATION EXPENSE</u>					
	42	Production	DEM	-	-	0.0000%	
	43	Production	EGY	-	-	0.0000%	
	44	Transmission	DEM	-	-	0.0000%	
	45	Subtransmission	DEM	-	-	0.0000%	
	46	Distribution Primary	DEM	-	-	0.0000%	
	47	Distribution Secondary	DEM	-	-	0.0000%	
	48	Distribution	CUST	-	-	0.0000%	
	49	Other	CUST	-	-	0.0000%	
	50	TOTAL AMORTIZATION EXPENSE		-	-	0.0000%	
	51						
	52	<u>LESS: TAXES OTHER THAN INCOME</u>					
	53	Production	DEM	28,960	-	28,960	100.0000%
	54	Production	EGY	8,010	-	8,010	100.0000%
	55	Transmission	DEM	1,914	31	1,883	98.3907%
	56	Subtransmission	DEM	4,080	66	4,014	98.3897%
	57	Distribution Primary	DEM	7,367	-	7,367	100.0000%
	58	Distribution Secondary	DEM	4,556	-	4,556	100.0000%
	59	Distribution	CUST	8,199	-	8,199	100.0000%
	60	Other	CUST	2,799	-	2,799	100.0000%
	61	TOTAL TAXES OTHER THAN INCOME		65,885	96	65,789	99.8535%
	62						
	63	<u>LESS: LOSS ON DISPOSITION & MISC</u>					
101	64	Production	DEM	(63)	-	(63)	100.0000%
101	65	Production	EGY	(12)	-	(12)	100.0000%
117	66	Transmission	DEM	(4)	(0)	(4)	98.3673%
117	67	Subtransmission	DEM	(8)	(0)	(8)	98.3673%
105	68	Distribution Primary	DEM	(15)	-	(15)	100.0000%
106	69	Distribution Secondary	DEM	(11)	-	(11)	100.0000%
907	70	Distribution	CUST	(17)	-	(17)	100.0000%
412	71	Other	CUST	(1)	-	(1)	100.0000%
	72	TOTAL OTHER EXPENSES		(132)	(0)	(132)	99.8427%
	73						
	74	<u>EQUALS: OPERATING INCOME</u>					
	75	Sales	REV	908,890	1,121	907,769	99.8767%
	76	Production	DEM	(232,747)	-	(232,747)	100.0000%
	77	Production	EGY	(133,016)	-	(133,016)	100.0000%
	78	Transmission	DEM	(9,824)	(158)	(9,666)	98.3942%
	79	Subtransmission	DEM	(31,294)	(506)	(30,789)	98.3840%
	80	Distribution Primary	DEM	(54,422)	-	(54,422)	100.0000%
	81	Distribution Secondary	DEM	(32,255)	-	(32,255)	100.0000%
	82	Distribution	CUST	(89,054)	-	(89,054)	100.0000%
	83	Other	CUST	(38,529)	-	(38,529)	100.0000%
	84	TOTAL OPERATING INCOME		287,749	458	287,292	99.8410%

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INCOME TAXES - INCTX

ALLOC FACTOR	LINE NO.			TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO
	85	<u>LESS: INTEREST EXPENSE</u>					
101	86	Production	DEM	42,247	-	42,247	100.0000%
101	87	Production	EGY	8,549	-	8,549	100.0000%
117	88	Transmission	DEM	3,166	52	3,114	98.3673%
117	89	Subtransmission	DEM	6,455	105	6,350	98.3673%
105	90	Distribution Primary	DEM	9,821	-	9,821	100.0000%
106	91	Distribution Secondary	DEM	6,236	-	6,236	100.0000%
907	92	Distribution	CUST	8,686	-	8,686	100.0000%
412	93	Other	CUST	494	-	494	100.0000%
	94	TOTAL INTEREST EXPENSE		85,655	157	85,497	99.8168%
	95						
	96	<u>PLUS: PERMANENT TIMING DIFFERENCES</u>					
101	97	Production	DEM	284	-	284	100.0000%
101	98	Production	EGY	58	-	58	100.0000%
117	99	Transmission	DEM	21	0.35	21	98.3673%
117	100	Subtransmission	DEM	43	0.71	43	98.3673%
105	101	Distribution Primary	DEM	66	-	66	100.0000%
106	102	Distribution Secondary	DEM	42	-	42	100.0000%
907	103	Distribution	CUST	58	-	58	100.0000%
412	104	Other	CUST	3	-	3	100.0000%
	105	TOTAL PERMANENT TIMING DIFFERENCES		576	1.06	575	99.8168%
	106						
	107	<u>EQUALS: FLORIDA TAXABLE INCOME</u>					
108		Sales	REV	908,890	1,121	907,769	99.8767%
109		Production	DEM	(274,709)	-	(274,709)	100.0000%
110		Production	EGY	(141,507)	-	(141,507)	100.0000%
111		Transmission	DEM	(12,969)	(209)	(12,759)	98.3877%
112		Subtransmission	DEM	(37,706)	(610)	(37,096)	98.3812%
113		Distribution Primary	DEM	(64,177)	-	(64,177)	100.0000%
114		Distribution Secondary	DEM	(38,449)	-	(38,449)	100.0000%
115		Distribution	CUST	(97,681)	-	(97,681)	100.0000%
116		Other	CUST	(39,020)	-	(39,020)	100.0000%
	117	TOTAL FLORIDA TAXABLE INCOME		202,671	302	202,370	99.8512%
	118						
	119	<u>RESULTS: FLORIDA INCOME TAX @ 0.055</u>					
120		Sales	REV	49,989	62	49,927	99.8767%
121		Production	DEM	(15,109)	-	(15,109)	100.0000%
122		Production	EGY	(7,783)	-	(7,783)	100.0000%
123		Transmission	DEM	(713)	(12)	(702)	98.3877%
124		Subtransmission	DEM	(2,074)	(34)	(2,040)	98.3812%
125		Distribution Primary	DEM	(3,530)	-	(3,530)	100.0000%
126		Distribution Secondary	DEM	(2,115)	-	(2,115)	100.0000%
127		Distribution	CUST	(5,372)	-	(5,372)	100.0000%
128		Other	CUST	(2,146)	-	(2,146)	100.0000%
	129	TOTAL FLORIDA INCOME TAX		11,147	17	11,130	99.8512%

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INCOME TAXES - INCTX

ALLOC FACTOR	LINE NO.		TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO
	108	<u>EQUALS: FEDERAL TAXABLE INCOME</u>				
	109	Sales	858,901	1,059	857,841	99.8767%
	110	Production	(259,600)	-	(259,600)	100.0000%
	111	Production	(133,724)	-	(133,724)	100.0000%
	112	Transmission	(12,255)	(198)	(12,058)	98.3877%
	113	Subtransmission	(35,632)	(577)	(35,055)	98.3812%
	114	Distribution Primary	(60,648)	-	(60,648)	100.0000%
	115	Distribution Secondary	(36,335)	-	(36,335)	100.0000%
	116	Distribution	(92,309)	-	(92,309)	100.0000%
	117	Other	(36,873)	-	(36,873)	100.0000%
	118	TOTAL FEDERAL TAXABLE INCOME	191,524	285	191,239	99.8512%
	119					
	120	<u>RESULTS: FEDERAL INCOME TAX @ 0.35</u>				
	121	Sales	300,615	371	300,244	99.8767%
	122	Production	(90,860)	-	(90,860)	100.0000%
	123	Production	(46,803)	-	(46,803)	100.0000%
	124	Transmission	(4,269)	(69)	(4,220)	98.3877%
	125	Subtransmission	(12,471)	(202)	(12,269)	98.3812%
	126	Distribution Primary	(21,227)	-	(21,227)	100.0000%
	127	Distribution Secondary	(12,717)	-	(12,717)	100.0000%
	128	Distribution	(32,308)	-	(32,308)	100.0000%
	129	Other	(12,906)	-	(12,906)	100.0000%
	130	TOTAL FEDERAL INCOME TAX	67,034	100	66,934	99.8512%
	131					
	132	<u>ADJ. TO INCOME TAXES (True-ups, Excess Deferred & ITC)</u>				
101	133	Production	(333)	-	(333)	100.0000%
101	134	Production	(87)	-	(87)	100.0000%
117	135	Transmission	(25)	(0.41)	(25)	98.3673%
117	136	Subtransmission	(51)	(0.83)	(50)	98.3673%
105	137	Distribution Primary	(77)	-	(77)	100.0000%
106	138	Distribution Secondary	(49)	-	(49)	100.0000%
907	139	Distribution	(68)	-	(68)	100.0000%
412	140	Other	(4)	-	(4)	100.0000%
	141	TOTAL ADJUSTMENT TO INCOME TAXES	(675)	(1.24)	(673)	99.8166%
	142					
	143					
	144	<u>TOTAL INCOME TAXES (FED. STATE. & ADJ.)</u>				
	145	Sales	350,604	432	350,172	99.8767%
	146	Production	(106,302)	-	(106,302)	100.0000%
	147	Production	(54,654)	-	(54,654)	100.0000%
	148	Transmission	(5,028)	(81)	(4,946)	98.3876%
	149	Subtransmission	(14,596)	(236)	(14,360)	98.3811%
	150	Distribution Primary	(24,834)	-	(24,834)	100.0000%
	151	Distribution Secondary	(14,861)	-	(14,861)	100.0000%
	152	Distribution	(37,749)	-	(37,749)	100.0000%
	153	Other	(15,056)	-	(15,056)	100.0000%
	154					
	155	TOTAL INCOME TAXES	77,506	115	77,391	99.8515%

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PRESENT RATE STRUCTURE
 PROD. CAP. ALLOC. METHOD: 12CP
 PROJECTED CALENDAR YEAR 2014; FULLY ADJUSTED DATA

TAMPA ELECTRIC COMPANY
 JURISDICTIONAL SEPARATION STUDY
 (000's)

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PLANT IN SERVICE - PLTSVC

ALLOC FACTOR	LINE NO.		TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO
	1	<u>PRODUCTION PLANT</u>				
101	2	Production Demand	2,988,919	-	2,988,919	100.0000%
101	3	Production Energy	555,107	-	555,107	100.0000%
	4	TOTAL PRODUCTION PLANT	<u>3,544,026</u>	<u>-</u>	<u>3,544,026</u>	100.0000%
	5					
	6					
	7	<u>TRANSMISSION PLANT</u>				
101	8	Step-Up Substations	49,165	-	49,165	100.0000%
	9					
117	10	High-Volt Substations & Lines	205,838	3,361	202,477	98.3673%
	11					
	12	Subtransmission				
117	13	Substations	186,751	3,049	183,702	98.3673%
117	14	Lines	219,390	3,582	215,808	98.3673%
	15	Subtransmission	<u>406,141</u>	<u>6,631</u>	<u>399,510</u>	98.3673%
	16					
	17	TOTAL TRANSMISSION PLANT	<u>661,143</u>	<u>9,992</u>	<u>651,151</u>	98.4887%

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TAMPA ELECTRIC COMPANY
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PLANT IN SERVICE - PLTSVC

ALLOC FACTOR	LINE NO.			TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO
	18	<u>DISTRIBUTION PLANT</u>					
105	19	Substations	DEM	220,498	-	220,498	100.0000%
	20						
310	21	Poles Direct	CUST	23,228	-	23,228	100.0000%
105	22	Poles Primary	DEM	78,138	-	78,138	100.0000%
418	23	Poles Primary (MDS)	CUST	138,912	-	138,912	100.0000%
106	24	Poles Secondary	DEM	3,401	-	3,401	100.0000%
420	25	Poles Secondary (MDS)	CUST	6,046	-	6,046	100.0000%
	26	TOTAL POLES		249,726	-	249,726	100.0000%
	27						
310	28	OH Lines Direct	CUST	5,804	-	5,804	100.0000%
105	29	OH Lines Primary	DEM	177,357	-	177,357	100.0000%
418	30	OH Lines Primary (MDS)	CUST	17,541	-	17,541	100.0000%
106	31	OH Lines Secondary	DEM	30,335	-	30,335	100.0000%
420	32	OH Lines Secondary (MDS)	CUST	3,000	-	3,000	100.0000%
	33	TOTAL OH LINES		234,037	-	234,037	100.0000%
	34						
310	35	UG Lines Direct	CUST	-	-	-	0.0000%
105	38	UG Lines Primary	DEM	257,685	-	257,685	100.0000%
418	37	UG Lines Primary (MDS)	CUST	25,485	-	25,485	100.0000%
106	38	UG Lines Secondary	DEM	112,959	-	112,959	100.0000%
420	39	UG Lines Secondary (MDS)	CUST	11,172	-	11,172	100.0000%
	40	TOTAL UG LINES		407,301	-	407,301	100.0000%
	41						
106	42	Transformers	DEM	377,975	-	377,975	100.0000%
420	43	Transformers (MDS)	CUST	119,360	-	119,360	100.0000%
	44						
420	45	Services	CUST	194,385	-	194,385	100.0000%
308	46	Meters	CUST	80,375	-	80,375	100.0000%
309	47	Interruptible Equipment	CUST	1,643	-	1,643	100.0000%
310	48	Street Lighting	CUST	176,898	-	176,898	100.0000%
	49						
	50	Distribution Plant	DEM	1,258,348	-	1,258,348	100.0000%
	51	Distribution Plant	CUST	803,851	-	803,851	100.0000%
	52	TOTAL DISTRIBUTION PLANT		2,062,199	-	2,062,199	100.0000%
	53						
	54						
	55						
	56	<u>PROD. TRANS. & DIST PLANT</u>					
	57	Production	DEM	3,038,084	-	3,038,084	100.0000%
	58	Production	EGY	555,107	-	555,107	100.0000%
	59	Transmission	DEM	205,838	3,361	202,477	98.3673%
	60	Subtransmission	DEM	406,141	6,631	399,510	98.3673%
	61	Distribution Primary	DEM	733,678	-	733,678	100.0000%
	62	Distribution Secondary	DEM	524,670	-	524,670	100.0000%
	63	Distribution	CUST	803,851	-	803,851	100.0000%
	64	Other	CUST	-	-	-	0.0000%
	65	TOTAL PROD, TRANS, & DIST PLANT		6,267,369	9,992	6,257,377	99.8406%

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TAMPA ELECTRIC COMPANY
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PLANT IN SERVICE - PLTSVC

ALLOC FACTOR	LINE NO.			TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO
	86	<u>PLUS: COMMUNICATION EQUIPMENT</u>					
101	67	Production	DEM	7,782	-	7,782	100.0000%
201	68	Production	EGY	5,700	-	5,700	100.0000%
117	69	Transmission	DEM	2,788	46	2,743	98.3673%
117	70	Subtransmission	DEM	1,383	23	1,361	98.3673%
105	71	Distribution Primary	DEM	5,963	-	5,963	100.0000%
106	72	Distribution Secondary	DEM	3,187	-	3,187	100.0000%
907	73	Distribution	CUST	2,567	-	2,567	100.0000%
412	74	Other	CUST	4,557	-	4,557	100.0000%
	75	TOTAL COMMUNICATION EQUIPMENT		<u>33,928</u>	<u>68</u>	<u>33,860</u>	99.7993%
	76						
	77	<u>PLUS: TRANSPORTATION EQUIPMENT</u>					
101	78	Production	DEM	2,027	-	2,027	100.0000%
201	79	Production	EGY	-	-	-	0.0000%
117	80	Transmission	DEM	330	5	325	98.3673%
117	81	Subtransmission	DEM	1,709	28	1,681	98.3673%
105	82	Distribution Primary	DEM	3,701	-	3,701	100.0000%
106	83	Distribution Secondary	DEM	619	-	619	100.0000%
907	84	Distribution	CUST	4,829	-	4,829	100.0000%
412	85	Other	CUST	8,573	-	8,573	100.0000%
	86	TOTAL TRANSPORTATION EQUIPMENT		<u>21,788</u>	<u>33</u>	<u>21,755</u>	99.8472%
	87						
	88	<u>PLUS: GENERAL & INTANGIBLE</u>					
101	89	Production	DEM	54,800	-	54,800	100.0000%
201	90	Production	EGY	48,286	-	48,286	100.0000%
117	91	Transmission	DEM	1,844	30	1,814	98.3673%
117	92	Subtransmission	DEM	7,695	126	7,569	98.3673%
105	93	Distribution Primary	DEM	17,498	-	17,498	100.0000%
106	94	Distribution Secondary	DEM	2,789	-	2,789	100.0000%
907	95	Distribution	CUST	21,746	-	21,746	100.0000%
412	96	Other	CUST	38,700	-	38,700	100.0000%
	97	TOTAL GENERAL & INTANGIBLE		<u>193,358</u>	<u>156</u>	<u>193,202</u>	99.9195%
	98						
	99	<u>EQUALS: PLANT IN SERVICE</u>					
100		Production	DEM	3,102,693	-	3,102,693	100.0000%
101		Production	EGY	609,093	-	609,093	100.0000%
102		Transmission	DEM	210,800	3,442	207,358	98.3673%
103		Subtransmission	DEM	416,928	6,807	410,121	98.3673%
104		Distribution Primary	DEM	760,841	-	760,841	100.0000%
105		Distribution Secondary	DEM	531,265	-	531,265	100.0000%
106		Distribution	CUST	832,993	-	832,993	100.0000%
107		Other	CUST	51,830	-	51,830	100.0000%
108							
109		TOTAL PLANT IN SERVICE		<u>6,516,443</u>	<u>10,249</u>	<u>6,506,194</u>	99.8427%

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PLANT HELD FOR FUTURE USE - PHFFU

ALLOC FACTOR	LINE NO.			TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO
	.1	<u>PLANT HELD FOR FUTURE USE</u>					
101	2	Production	DEM	1,738	-	1,738	100.0000%
101	3	Production	EGY	-	-	-	0.0000%
117	4	Transmission	DEM	9,267	151	9,115	98.3673%
117	5	Subtransmission	DEM	18,284	299	17,986	98.3673%
105	6	Distribution Primary	DEM	6,569	-	6,569	100.0000%
106	7	Distribution Secondary	DEM	-	-	-	0.0000%
907	8	Distribution	CUST	-	-	-	0.0000%
412	9	Other	CUST	-	-	-	0.0000%
	10						
	11	TOTAL PLANT HELD FOR FUTURE USE		<u>35,859</u>	<u>450</u>	<u>35,409</u>	<u>98.7455%</u>

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ACCUMULATED RESERVE FOR DEPRECIATION - ACCDPR

ALLOC FACTOR	LINE NO.		TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO
	1	<u>PRODUCTION RESERVE</u>				
101	2	Production Demand	1,027,827	-	1,027,827	100.0000%
101	3	Production Energy	260,366	-	260,366	100.0000%
	4	TOTAL PRODUCTION DEPRE RESERVE	<u>1,288,193</u>	<u>-</u>	<u>1,288,193</u>	100.0000%
	5					
	6					
	7	<u>TRANSMISSION RESERVE</u>				
101	8	Step-Up Substations	17,343	-	17,343	100.0000%
	9					
117	10	High-Volt Transmission Lines	62,890	1,027	61,864	98.3673%
	11					
	12	Subtransmission				
117	13	Substations	43,104	704	42,400	98.3673%
117	14	Lines	71,544	1,168	70,376	98.3673%
	15	Subtransmission	114,648	1,872	112,776	98.3673%
	16					
	17	TOTAL TRANSMISSION DEPRE RESERVE	<u>194,882</u>	<u>2,899</u>	<u>191,983</u>	98.5126%

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ACCUMULATED RESERVE FOR DEPRECIATION - ACCDPR

ALLOC FACTOR	LINE NO.			TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO
	18	<u>DISTRIBUTION RESERVE</u>					
105	19	Substations	DEM	51,565	-	51,565	100.0000%
	20						
310	21	Poles Direct	CUST	13,394	-	13,394	100.0000%
105	22	Poles Primary	DEM	45,056	-	45,056	100.0000%
418	23	Poles Primary (MDS)	CUST	80,100	-	80,100	100.0000%
106	24	Poles Secondary	DEM	1,961	-	1,961	100.0000%
420	25	Poles Secondary (MDS)	CUST	3,486	-	3,486	100.0000%
	26	TOTAL POLES		143,997	-	143,997	100.0000%
	27						
310	28	OH Lines Direct	CUST	2,864	-	2,864	100.0000%
105	29	OH Lines Primary	DEM	87,529	-	87,529	100.0000%
418	30	OH Lines Primary (MDS)	CUST	8,657	-	8,657	100.0000%
106	31	OH Lines Secondary	DEM	14,971	-	14,971	100.0000%
420	32	OH Lines Secondary (MDS)	CUST	1,481	-	1,481	100.0000%
	33	TOTAL OH LINES		115,501	-	115,501	100.0000%
	34						
310	35	UG Lines Direct	CUST	-	-	-	0.0000%
105	36	UG Lines Primary	DEM	66,370	-	66,370	100.0000%
418	37	UG Lines Primary (MDS)	CUST	6,564	-	6,564	100.0000%
106	38	UG Lines Secondary	DEM	29,094	-	29,094	100.0000%
420	39	UG Lines Secondary (MDS)	CUST	2,877	-	2,877	100.0000%
	40	TOTAL UG LINES		104,905	-	104,905	100.0000%
	41						
106	42	Transformers	DEM	162,140	-	162,140	100.0000%
420	43	Transformers (MDS)	CUST	51,202	-	51,202	100.0000%
	44						
420	45	Services	CUST	90,801	-	90,801	100.0000%
308	46	Meters	CUST	26,497	-	26,497	100.0000%
309	47	Interruptible Equipment	CUST	574	-	574	100.0000%
310	48	Street Lighting	CUST	84,458	-	84,458	100.0000%
	49						
	50	Distribution Reserve	DEM	458,686	-	458,686	100.0000%
	51	Distribution Reserve	CUST	372,955	-	372,955	100.0000%
	52						
	53	TOTAL DISTRIBUTION DEP REERVE		831,641	-	831,641	100.0000%
	54						
	55						
	56	<u>PROD. TRANS. & DIST RESERVE</u>					
	57	Production	DEM	1,045,171	-	1,045,171	100.0000%
	58	Production	EGY	280,366	-	280,366	100.0000%
	59	Transmission	DEM	62,890	1,027	61,864	98.3673%
	60	Subtransmission	DEM	114,648	1,872	112,776	98.3673%
	61	Distribution Primary	DEM	250,520	-	250,520	100.0000%
	62	Distribution Secondary	DEM	208,165	-	208,165	100.0000%
	63	Distribution	CUST	372,955	-	372,955	100.0000%
	64	Other	CUST	-	-	-	0.0000%
	65						
	66	TOTAL PROD, TRANS, & DIST DEP REERVE		2,314,716	2,899	2,311,817	99.8748%

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ACCUMULATED RESERVE FOR DEPRECIATION - ACCDPR

ALLOC FACTOR	LINE NO.			TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO	
	67	<u>PLUS: COMMUNICATION EQUIPMENT</u>						
101	68	Production	DEM	5,199	-	5,199	100.0000%	
201	69	Production	EGY	3,808	-	3,808	100.0000%	
117	70	Transmission	DEM	1,862	30	1,832	98.3673%	
117	71	Subtransmission	DEM	924	15	909	98.3673%	
105	72	Distribution Primary	DEM	3,984	-	3,984	100.0000%	
106	73	Distribution Secondary	DEM	2,129	-	2,129	100.0000%	
907	74	Distribution	CUST	1,715	-	1,715	100.0000%	
412	75	Other	CUST	3,044	-	3,044	100.0000%	
	76	TOTAL COMM EQUIP DEP REERVE		<u>22,664</u>	<u>45</u>	<u>22,619</u>	<u>99.7993%</u>	
	77							
	78	<u>PLUS: TRANSPORTATION EQUIPMENT</u>						
101	79	Production	DEM	(2,316)	-	(2,316)	100.0000%	
201	80	Production	EGY	-	-	-	0.0000%	
117	81	Transmission	DEM	250	4	246	98.3673%	
117	82	Subtransmission	DEM	1,291	21	1,270	98.3673%	
105	83	Distribution Primary	DEM	2,796	-	2,796	100.0000%	
106	84	Distribution Secondary	DEM	468	-	468	100.0000%	
907	85	Distribution	CUST	3,648	-	3,648	100.0000%	
412	86	Other	CUST	6,475	-	6,475	100.0000%	
	87	TOTAL TRANSP EQUIP DEP REERVE		<u>12,611</u>	<u>25</u>	<u>12,586</u>	<u>99.8006%</u>	
	88							
	89	<u>PLUS: GENERAL & INTANGIBLE</u>						
101	90	Production	DEM	25,365	-	25,365	100.0000%	
201	91	Production	EGY	22,583	-	22,583	100.0000%	
117	92	Transmission	DEM	801	13	787	98.3673%	
117	93	Subtransmission	DEM	3,599	59	3,540	98.3673%	
105	94	Distribution Primary	DEM	8,039	-	8,039	100.0000%	
106	95	Distribution Secondary	DEM	1,304	-	1,304	100.0000%	
907	96	Distribution	CUST	10,170	-	10,170	100.0000%	
412	97	Other	CUST	18,083	-	18,083	100.0000%	
	98	TOTAL GENERAL & INTANGIBLE		<u>89,944</u>	<u>72</u>	<u>89,872</u>	<u>99.9201%</u>	
	99							
	100	<u>EQUALS: DEPRECIATION RESERVE</u>						
101	101	Production	DEM	1,073,418	-	1,073,418	100.0000%	
102	102	Production	EGY	286,757	-	286,757	100.0000%	
103	103	Transmission	DEM	65,803	1,074	64,729	98.3673%	
104	104	Subtransmission	DEM	120,462	1,967	118,495	98.3673%	
105	105	Distribution Primary	DEM	285,339	-	285,339	100.0000%	
106	106	Distribution Secondary	DEM	212,067	-	212,067	100.0000%	
107	107	Distribution	CUST	388,488	-	388,488	100.0000%	
108	108	Other	CUST	27,602	-	27,602	100.0000%	
	109							
	110	TOTAL ACCUM DEPRECIATION RESERVE		<u>2,439,935</u>	<u>3,041</u>	<u>2,436,894</u>	<u>99.8754%</u>	

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WORKING CAPITAL - WKCAP

ALLOC FACTOR	LINE NO.			TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO
	1	MATERIALS & SUPPLIES					
101	2	Production	DEM	31,870	-	31,870	100.0000%
101	3	Production	EGY	5,823	-	5,823	100.0000%
117	4	Transmission	DEM	2,159	35	2,124	98.3673%
117	5	Subtransmission	DEM	4,261	70	4,191	98.3673%
105	6	Distribution Primary	DEM	7,696	-	7,696	100.0000%
106	7	Distribution Secondary	DEM	5,504	-	5,504	100.0000%
907	8	Distribution	CUST	8,433	-	8,433	100.0000%
412	9	Other	CUST	-	-	-	0.0000%
	10	TOTAL MATERIALS & SUPPLIES		65,746	105	65,641	99.8406%
	11						
	12	PLUS: EXCLUSIONS					
101	13	Production	DEM	(1,835)	-	(1,835)	100.0000%
101	14	Production	EGY	(360)	-	(360)	100.0000%
117	15	Transmission	DEM	(130)	(2)	(128)	98.3673%
117	16	Subtransmission	DEM	(257)	(4)	(253)	98.3673%
105	17	Distribution Primary	DEM	(454)	-	(454)	100.0000%
106	18	Distribution Secondary	DEM	(314)	-	(314)	100.0000%
907	19	Distribution	CUST	(492)	-	(492)	100.0000%
412	20	Other	CUST	(31)	-	(31)	100.0000%
	21	TOTAL CASH		(3,874)	(6)	(3,868)	99.8367%
	22						
	23	PLUS: NET ADDITIONS					
101	24	Production	DEM	228,865	-	228,865	100.0000%
101	25	Production	EGY	44,904	-	44,904	100.0000%
117	26	Transmission	DEM	16,224	285	15,959	98.3673%
117	27	Subtransmission	DEM	32,085	524	31,561	98.3673%
105	28	Distribution Primary	DEM	56,575	-	56,575	100.0000%
106	29	Distribution Secondary	DEM	39,166	-	39,166	100.0000%
907	30	Distribution	CUST	61,410	-	61,410	100.0000%
412	31	Other	CUST	3,821	-	3,821	100.0000%
	32	TOTAL NET ADDITIONS		483,050	789	482,261	99.8367%
	33						
	34	MINUS: NET DEDUCTIONS					
101	35	Production	DEM	276,651	-	276,651	100.0000%
101	36	Production	EGY	54,279	-	54,279	100.0000%
117	37	Transmission	DEM	19,611	320	19,291	98.3673%
117	38	Subtransmission	DEM	38,784	633	38,151	98.3673%
105	39	Distribution Primary	DEM	68,388	-	68,388	100.0000%
106	40	Distribution Secondary	DEM	47,344	-	47,344	100.0000%
907	41	Distribution	CUST	74,232	-	74,232	100.0000%
412	42	Other	CUST	4,619	-	4,619	100.0000%
	43	TOTAL NET DEDUCTIONS		583,907	953	582,954	99.8367%

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PRESENT RATE STRUCTURE
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WORKING CAPITAL - WKCAP

ALLOC FACTOR	LINE NO.		TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO
	44	<u>PLUS: FUEL INVENTORY</u>				
201	45	Production	100,038	-	100,038	100.0000%
	46	TOTAL FUEL INVENTORY	100,038	-	100,038	100.0000%
	47					
	48	<u>EQUALS: WORKING CAPITAL, incl Fuel Inventory \$'s</u>				
	49	Production	(17,751)	-	(17,751)	100.0000%
	50	Production	96,125	-	96,125	100.0000%
	51	Transmission	(1,358)	(22)	(1,336)	98.3673%
	52	Subtransmission	(2,696)	(44)	(2,652)	98.3673%
	53	Distribution Primary	(4,570)	-	(4,570)	100.0000%
	54	Distribution Secondary	(2,988)	-	(2,988)	100.0000%
	55	Distribution	(4,882)	-	(4,882)	100.0000%
	56	Other	(828)	-	(828)	100.0000%
	57					
	58	TOTAL WORKING CAPITAL	61,053	(66)	61,119	100.1084%

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CONSTRUCTION WORK IN PROGRESS - CWIP

ALLOC FACTOR	LINE NO.		TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO
	1	<u>PRODUCTION CWIP</u>				
101	2	Production Demand	128,934	-	128,934	100.0000%
101	3	Production Energy	13,412	-	13,412	100.0000%
	4	TOTAL PRODUCTION CWIP	142,347	-	142,347	100.0000%
	5					
	6					
	7	<u>TRANSMISSION CWIP</u>				
101	8	Step-Up Substations	-	-	-	0.0000%
117	9	Hi-Volt Transmission	7,743	126	7,617	98.3673%
117	10	Subtransmission Common	15,278	249	15,028	98.3673%
	11	TOTAL TRANSMISSION CWIP	23,021	375	22,645	98.3673%
	12					
	13					
	14	<u>DISTRIBUTION CWIP</u>				
105	15	Distribution Primary	331	-	331	100.0000%
106	16	Distribution Secondary	237	-	237	100.0000%
907	17	Distribution	363	-	363	100.0000%
	18	TOTAL DISTRIBUTION CWIP	931	-	931	100.0000%
	19					
	20					
	21	<u>PROD. TRANS & DIST CWIP</u>				
	22	Production	128,934	-	128,934	100.0000%
	23	Production	13,412	-	13,412	100.0000%
	24	Transmission	7,743	126	7,617	98.3673%
	25	Subtransmission	15,278	249	15,028	98.3673%
	26	Distribution Primary	331	-	331	100.0000%
	27	Distribution Secondary	237	-	237	100.0000%
	28	Distribution	363	-	363	100.0000%
	29	Other	-	-	-	0.0000%
	30	TOTAL PROD, TRANS & DIST CWIP	166,298	376	165,922	99.7740%

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CONSTRUCTION WORK IN PROGRESS - CWIP

ALLOC FACTOR	LINE NO.		TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO
	31	<u>PLUS: GENERAL CWIP</u>				
101	32	Production	2,301	-	2,301	100.0000%
201	33	Production	2,086	-	2,086	100.0000%
117	34	Transmission	64	1	63	98.3673%
117	35	Subtransmission	332	5	327	98.3673%
105	36	Distribution Primary	720	-	720	100.0000%
106	37	Distribution Secondary	120	-	120	100.0000%
907	38	Distribution	939	-	939	100.0000%
412	39	Other	1,667	-	1,667	100.0000%
	40	TOTAL GENERAL CWIP	<u>8,231</u>	<u>6</u>	<u>8,224</u>	<u>99.9213%</u>
	41					
	42	<u>EQUALS: TOTAL CWIP</u>				
	43	Production	131,236	-	131,236	100.0000%
	44	Production	15,498	-	15,498	100.0000%
	45	Transmission	7,807	127	7,680	98.3673%
	46	Subtransmission	15,610	255	15,355	98.3673%
	47	Distribution Primary	1,051	-	1,051	100.0000%
	48	Distribution Secondary	357	-	357	100.0000%
	49	Distribution	1,302	-	1,302	100.0000%
	50	Other	1,667	-	1,667	100.0000%
	51					
	52	TOTAL CWIP	<u>174,529</u>	<u>382</u>	<u>174,146</u>	<u>99.7809%</u>

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NET PLANT AND RATE BASE - RBASE

ALLOC FACTOR	LINE NO.		TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO
	1	<u>PLANT IN SERVICE</u>				
	2	Production	3,102,693	-	3,102,693	100.0000%
	3	Production	609,093	-	609,093	100.0000%
	4	Transmission	210,800	3,442	207,358	98.3673%
	5	Subtransmission	416,928	6,807	410,121	98.3673%
	6	Distribution Primary	760,841	-	760,841	100.0000%
	7	Distribution Secondary	531,265	-	531,265	100.0000%
	8	Distribution	832,993	-	832,993	100.0000%
	9	Other	51,830	-	51,830	100.0000%
	10	TOTAL PLANT IN SERVICE	6,516,443	10,249	6,506,194	99.8427%
	11					
	12	<u>PLUS: PLANT HELD FOR FUTURE USE</u>				
	13	Production	1,738	-	1,738	100.0000%
	14	Production	-	-	-	0.0000%
	15	Transmission	9,267	151	9,115	98.3673%
	16	Subtransmission	18,284	299	17,986	98.3673%
	17	Distribution Primary	6,569	-	6,569	100.0000%
	18	Distribution Secondary	-	-	-	0.0000%
	19	Distribution	-	-	-	0.0000%
	20	Other	-	-	-	0.0000%
	21	TOTAL PLANT HELD FOR FUTURE USE	35,859	450	35,409	98.7455%
	22					
	23	<u>EQUALS: TOTAL PLANT</u>				
	24	Production	3,104,431	-	3,104,431	100.0000%
	25	Production	609,093	-	609,093	100.0000%
	26	Transmission	220,067	3,593	216,474	98.3673%
	27	Subtransmission	435,212	7,106	428,107	98.3673%
	28	Distribution Primary	767,411	-	767,411	100.0000%
	29	Distribution Secondary	531,265	-	531,265	100.0000%
	30	Distribution	832,993	-	832,993	100.0000%
	31	Other	51,830	-	51,830	100.0000%
	32	TOTAL PLANT	6,552,302	10,699	6,541,603	99.8367%
	33					
	34	<u>LESS: DEPRECIATION RESERVE</u>				
	35	Production	1,073,416	-	1,073,416	100.0000%
	36	Production	286,757	-	286,757	100.0000%
	37	Transmission	65,603	1,074	64,729	98.3673%
	38	Subtransmission	120,462	1,967	118,495	98.3673%
	39	Distribution Primary	265,339	-	265,339	100.0000%
	40	Distribution Secondary	212,067	-	212,067	100.0000%
	41	Distribution	388,488	-	388,488	100.0000%
	42	Other	27,602	-	27,602	100.0000%
	43	TOTAL DEPRECIATION RESERVE	2,439,835	3,041	2,436,894	99.8754%

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NET PLANT AND RATE BASE - RBASE

ALLOC FACTOR	LINE NO.		TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO
	44	<u>EQUALS: NET PLANT</u>				
	45	Production	2,031,012	-	2,031,012	100.0000%
	46	Production	322,337	-	322,337	100.0000%
	47	Transmission	154,264	2,519	151,745	98.3673%
	48	Subtransmission	314,751	5,139	309,612	98.3673%
	49	Distribution Primary	502,072	-	502,072	100.0000%
	50	Distribution Secondary	319,199	-	319,199	100.0000%
	51	Distribution	444,505	-	444,505	100.0000%
	52	Other	24,228	-	24,228	100.0000%
	53	TOTAL NET PLANT	<u>4,112,367</u>	<u>7,658</u>	<u>4,104,709</u>	99.8138%
	54					
	55	<u>PLUS: WORKING CAPITAL</u>				
	56	Production	(17,751)	-	(17,751)	100.0000%
	57	Production	96,125	-	96,125	100.0000%
	58	Transmission	(1,358)	(22)	(1,336)	98.3673%
	59	Subtransmission	(2,696)	(44)	(2,652)	98.3673%
	60	Distribution Primary	(4,570)	-	(4,570)	100.0000%
	61	Distribution Secondary	(2,988)	-	(2,988)	100.0000%
	62	Distribution	(4,882)	-	(4,882)	100.0000%
	63	Other	(828)	-	(828)	100.0000%
	64	TOTAL WORKING CAPITAL	<u>61,053</u>	<u>(66)</u>	<u>61,119</u>	100.1084%
	65					
	66	<u>PLUS: CWIP</u>				
	67	Production	131,236	-	131,236	100.0000%
	68	Production	15,498	-	15,498	100.0000%
	69	Transmission	7,807	127	7,680	98.3673%
	70	Subtransmission	15,810	255	15,355	98.3673%
	71	Distribution Primary	1,051	-	1,051	100.0000%
	72	Distribution Secondary	357	-	357	100.0000%
	73	Distribution	1,302	-	1,302	100.0000%
	74	Other	1,667	-	1,667	100.0000%
	75	TOTAL CWIP	<u>174,529</u>	<u>382</u>	<u>174,146</u>	99.7809%
	76					
	77	<u>EQUALS: RATE BASE</u>				
	78	Production	2,144,497	-	2,144,497	100.0000%
	79	Production	433,960	-	433,960	100.0000%
	80	Transmission	160,713	2,624	158,089	98.3673%
	81	Subtransmission	327,665	5,350	322,315	98.3673%
	82	Distribution Primary	498,553	-	498,553	100.0000%
	83	Distribution Secondary	316,568	-	316,568	100.0000%
	84	Distribution	440,925	-	440,925	100.0000%
	85	Other	25,067	-	25,067	100.0000%
	86	TOTAL RATE BASE	<u>4,347,948</u>	<u>7,974</u>	<u>4,339,974</u>	99.8166%

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ALLOCATION FACTOR REPORT

LINE NO.	FACTOR NO.		UNIT	TOTAL COMPANY	FERC JURIS	FPSC JURIS
1	101	Jurisdictional Production Capacity - 12 CP	kW	3,411,287	-	3,411,287
2		% of Total Company	%	100.0000%	0.0000%	100.0000%
3						
4	105	Distribution Primary Capacity - NCP	kW	4,134,845	-	4,134,845
5		% of Total Company	%	100.0000%	0.0000%	100.0000%
6						
7	108	Distri. Secondary Capacity - Customer Max Demands	kW	6,728,009	-	6,728,009
8		% of Total Company	%	100.0000%	0.0000%	100.0000%
9						
10	117	Transmission - 12 CP	kW	3,552,333	58,000	3,494,333
11		% of Total Company	%	100.0000%	1.6327%	98.3673%
12						
13	122	Production Capacity - 12 CP & 1/13th AD	%	100.0000%	0.0000%	100.0000%
14		% of Total Company	%	100.0000%	0.0000%	100.0000%
15						
16	124	Production Capacity - 12 CP & 25% AD	%	100.0000%	0.0000%	100.0000%
17		% of Total Company	%	100.0000%	0.0000%	100.0000%
18						
19	125	Production Capacity - 12 CP & 50% AD	%	100.0000%	0.0000%	100.0000%
20		% of Total Company	%	100.0000%	0.0000%	100.0000%
21						
22	126	Proposed Production Capacity - 12CP & 25% AD	%	100.0000%	0.0000%	100.0000%
23		% of Total Company	%	100.0000%	0.0000%	100.0000%
24						
25	128	Proposed Production Capacity - 12CP & 50% AD	%	100.0000%	0.0000%	100.0000%
26		% of Total Company	%	100.0000%	0.0000%	100.0000%
27						
28	201	Energy - Output to Line	mWh	19,342,081	-	19,342,081
29		% of Total Company	%	100.0000%	0.0000%	100.0000%
30						
31	202	Direct Assignment - Wholesale	%	100.0000%	100.0000%	0.0000%
32		% of Total Company	%	100.0000%	100.0000%	0.0000%
33						
34	204	Retail Energy - Output to Line	mWh	19,342,081	-	19,342,081
35		% of Total Company	%	100.0000%	0.0000%	100.0000%
36						
37	205	Retail Jurisdictional Direct Assignment	%	100.0000%	0.0000%	100.0000%
38		% of Total Company	%	100.0000%	0.0000%	100.0000%

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LINE NO.	FACTOR NO.		UNIT	TOTAL COMPANY	FERC JURIS	FPSC JURIS
39	308	Meter Investment Assignment	\$000's	78,737,686	-	78,737,686
40		% of Total Company	%	100.0000%	0.0000%	100.0000%
41						
42	309	Interruptible Equipment - IS Direct Assign	%	100.0000%	0.0000%	100.0000%
43		% of Total Company	%	100.0000%	0.0000%	100.0000%
44						
45	310	Street Light Facilities - LS Direct Assignment	%	100.0000%	0.0000%	100.0000%
46		% of Total Company	%	100.0000%	0.0000%	100.0000%
47						
48	311	Meter Reading - Direct Allocation	\$	2,685,938	-	2,685,938
49		% of Total Company	%	100.0000%	0.0000%	100.0000%
50						
51	401	Billing kW - Power Supply (P&T)	kW	-	-	-
52		% of Total Company		0.0000%	0.0000%	0.0000%
53						
54	402	Billing kW - Distribution Primary Capacity	kW	-	-	-
55		% of Total Company		0.0000%	0.0000%	0.0000%
56						
57	403	Billing kW - Distribution Secondary Capacity	kW	-	-	-
58		% of Total Company		0.0000%	0.0000%	0.0000%
59						
60	404	Billing mWh - Power Supply (P&T)	mWh	-	-	-
61		% of Total Company		0.0000%	0.0000%	0.0000%
62						
63	405	Billing mWh - Distribution Primary Capacity	mWh	-	-	-
64		% of Total Company		0.0000%	0.0000%	0.0000%
65						
66	406	Billing mWh - Distribution Secondary Capacity	mWh	-	-	-
67		% of Total Company		0.0000%	0.0000%	0.0000%
68						
69	412	Annual Number of Bills	No. of Bills	8,461,140	-	8,461,140
70		% of Total Company		100.0000%	0.0000%	100.0000%
71						
72	418	Distribution Primary - Customer Component	No. of Cust.	705,075	-	705,075
73		% of Total Company	%	100.0000%	0.0000%	100.0000%
74						
75	420	Distribution Secondary - Customer Component	No. of Cust.	704,910	-	704,910
76		% of Total Company	%	100.0000%	0.0000%	100.0000%

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ALLOCATION FACTOR REPORT

LINE NO.	FACTOR NO.		UNIT	TOTAL COMPANY	FERC JURIS	FPSC JURIS
67	501	Billed Sales Revenue - Direct Allocation	\$000's	907,769	-	907,769
68		% of Total Company	%	100.0000%	0.0000%	100.0000%
69						
70	507	Revenue from Sales - Retail Only	\$000's	907,769	-	907,769
71		% of Total Company	%	100.0000%	0.0000%	100.0000%
72						
73	508	Unbilled Sales Revenue - Direct Allocation	\$000's	-	-	-
74		% of Total Company	%	0.0000%	0.0000%	0.0000%
75						
76	607	Distribution O&M - Customer Component	\$000's	26,822	-	26,822
77		% of Total Company	%	100.0000%	0.0000%	100.0000%
78						
79	907	Distribution Plant - Customer Component	\$000's	803,851	-	803,851
80		% of Total Company	%	100.0000%	0.0000%	100.0000%
81						
82	817	Transmission - 12 CP (Retail Only)	KW	3,494,333	-	3,494,333
83		% of Total Company	%	100.0000%	0.0000%	100.0000%

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ALLOCATION ASSIGNMENT REPORT
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SUMMARY

LINE NO.	FERC JURIS	METHOD OF ASSIGNMENT
1		
		OPERATING REVENUES
2		Sales Revenue 1,121
3		Other Revenues 26
4		
5		TOTAL OPERATING REVENUES 1,147
6		
7		
		OPERATING EXPENSES
9		Power Transactions -
10		O&M Expense 296
11		Deprec & Amortiz Expense 297
12		Taxes Other than Income 98
13		Income Taxes 115
14		Gain/(Loss) on Disposal (0)
15		
16		TOTAL OPERATING EXPENSES 804
17		
18		
19		NET OPERATING INCOME 342
20		
21		
		RATE BASE
23		Plant in Service 10,249
24		Plant Held for Future Use 450
25		Working Capital (66)
26		Construction Work in Progress 382
27		Less: Depreciation Reserve 3,041
28		
29		TOTAL RATE BASE 7,974
30		
31		
32		
33		RATE OF RETURN (%) 4.30
34		
35		RATE OF RETURN INDEX

SCH. - OPREV: Line 1
 SCH. - OPREV: SUM LINES (3 +11 +23 +33) - Line 17
 SUM LINES (2:3)
 SCH. - O&M: Line 11
 SCH. - O&M: Line 113
 SCH. - DEPRE: Line 113
 SCH. - TXOTH: Line 67
 SCH. - INCTX: Line 175
 SCH. - INCTX: Line 70
 SUM LINES (9:14)
 LINES (5 - 16)
 SCH. - PLTSVC: Line 109
 SCH. - PHFFU: Line 11
 SCH. - WKCAP: Line 58
 SCH. - CWIP: Line 52
 SCH. - ACCDPR: Line 110
 SUM LINES (23:26) - Line 27
 LINES (19/ 29 * 100)
 CALC: CLASS RATE OF RETURN/TOTAL RETAIL RATE OF RETURN

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OPERATING REVENUES - OPREV

REPORT	LINE NO.		FERC JURIS	METHOD OF ASSIGNMENT
OPREV	1	<u>SALES REVENUE</u>	REV	ALLOC FACTOR # 501 -- Billed Sales Revenue - Direct Allocation
OPREV	2			
OPREV	3	<u>MISC SERVICE REVENUE: Acct 451</u>	CUST	ALLOC FACTOR # 420 -- Distribution Secondary - Customer Component
OPREV	4			
OPREV	5	<u>RENT REVENUE: Acct 454</u>		
OPREV	6	Production	DEM	ALLOC FACTOR # 101 -- Jurisdictional Production Capacity - 12 CP
OPREV	7	Transmission	DEM	ALLOC FACTOR # 117 -- Transmission - 12 CP
OPREV	8	Subtransmission	DEM	ALLOC FACTOR # 117 -- Transmission - 12 CP
OPREV	9	Distribution Primary	DEM	ALLOC FACTOR # 105 -- Distribution Primary Capacity - NCP
OPREV	10	Distribution Secondary	DEM	ALLOC FACTOR # 106 -- Distri. Secondary Capacity - Customer Max Demands
OPREV	11	TOTAL RENT REVENUE		SUM LINES (6:10)
OPREV	12			
OPREV	13	<u>PLANT RELATED REVENUE: Acct 456</u>		
OPREV	14	Production	DEM	ALLOC FACTOR # 101 -- Jurisdictional Production Capacity - 12 CP
OPREV	15	Production	EGY	ALLOC FACTOR # 201 -- Energy - Output to Line
OPREV	16	Transmission	DEM	ALLOC FACTOR # 117 -- Transmission - 12 CP
OPREV	17	Transmission Firm Whsl.	REV	ALLOC FACTOR # 202 -- Direct Assignment - Wholesale
OPREV	18	Subtransmission	DEM	ALLOC FACTOR # 117 -- Transmission - 12 CP
OPREV	19	Distribution Primary	DEM	ALLOC FACTOR # 105 -- Distribution Primary Capacity - NCP
OPREV	20	Distribution Secondary	DEM	ALLOC FACTOR # 106 -- Distri. Secondary Capacity - Customer Max Demands
OPREV	21	Distribution	CUST	ALLOC FACTOR # 907 -- Distribution Plant - Customer Component
OPREV	22	Other	CUST	ALLOC FACTOR # 412 -- Annual Number of Bills
OPREV	23	TOTAL PLANT RELATED REVENUE		SUM LINES (14:22)
OPREV	24			
OPREV	25	<u>ENERGY-RELATED REVENUE: Acct 458</u>		
OPREV	26	Steam & Miscellaneous	EGY	ALLOC FACTOR # 201 -- Energy - Output to Line
OPREV	27	Other SO2 Whsl	EGY	ALLOC FACTOR # 202 -- Direct Assignment - Wholesale
OPREV	28	Subtotal Non-Sales Revenue	SUBTOTAL	SUM LINES (26:27)
OPREV	29	Collect Fee/Sales Tax	EGY	ALLOC FACTOR # 204 -- Retail Energy - Output to Line
OPREV	30	Energy Power Sales	EGY	ALLOC FACTOR # 201 -- Energy - Output to Line
OPREV	31	Unbilled Revenue	EGY	ALLOC FACTOR # 508 -- Unbilled Sales Revenue - Direct Allocation
OPREV	32	Subtotal Sales Revenue	SUBTOTAL	SUM LINES (29:31)
OPREV	33	TOTAL ENERGY RELATED REVENUE		SUM LINES (28 + 32)
OPREV	34			
OPREV	35	<u>TOTAL OPERATING REVENUE</u>		
OPREV	36	Sales (incl Transm Firm Whsl)	REV	Line 1
OPREV	37	Production	DEM	SUM LINES (6 + 14)
OPREV	38	Production	EGY	SUM LINES (15 +26 +27 +30 +31)
OPREV	39	Transmission	DEM	SUM LINES (7 +16 +17)
OPREV	40	Subtransmission	DEM	SUM LINES (8 + 18)
OPREV	41	Distribution Primary	DEM	SUM LINES (9 + 19)
OPREV	42	Distribution Secondary	DEM	SUM LINES (10 + 20)
OPREV	43	Distribution	CUST	SUM Line 21
OPREV	44	Other	CUST	SUM LINES (3 +22 +29)
OPREV	45			
OPREV	46	TOTAL OPERATING REVENUE		SUM LINES (36:44)

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OPERATION & MAINTENANCE EXPENSES - O&M

REPORT	LINE NO.	FERC JURIS	METHOD OF ASSIGNMENT
O&M	1		FUEL & POWER TRANSACTIONS
O&M	2	DEM	Whsl Capacity & Reactive Pwr
O&M	3	EGY	Whsl NR SO 2 allowances
O&M	4	EGY	Whsl NRFuel Handling & Analysis
O&M	5		
O&M	6	DEM	Retail Reactive Power
O&M	7	EGY	Retail NRFuel Handling & Misc.
O&M	8		
O&M	9	DEM	Production Demand
O&M	10	EGY	Production Energy
O&M	11		TOTAL FUEL & POWER TRANSACTIONS O&M
O&M	12		
O&M	13		
O&M	14		PRODUCTION O&M
O&M	15	DEM	Production Demand
O&M	16	EGY	Production Energy
O&M	17		TOTAL PRODUCTION O&M
O&M	18		
O&M	19		
O&M	20		TRANSMISSION O&M
O&M	21	DEM	Step-Up Substations
O&M	22		
O&M	23	DEM	High-Volt Transmission
O&M	24		
O&M	25		Subtransmission
O&M	26	DEM	Substations
O&M	27	DEM	LINES
O&M	28		Subtransmission
O&M	29		
O&M	30		TOTAL TRANSMISSION O&M

ALLOC FACTOR # 202 -- Direct Assignment - Wholesale
 ALLOC FACTOR # 202 -- Direct Assignment - Wholesale
 ALLOC FACTOR # 202 -- Direct Assignment - Wholesale
 ALLOC FACTOR # 205 -- Retail Jurisdictional Direct Assignment
 ALLOC FACTOR # 205 -- Retail Jurisdictional Direct Assignment
 SUM LINES (2 + 6)
 SUM LINES (3 +4 +7)
 SUM LINES (9:10)
 ALLOC FACTOR # 101 -- Jurisdictional Production Capacity - 12 CP
 ALLOC FACTOR # 201 -- Energy - Output to Line
 SUM LINES (15:16)
 ALLOC FACTOR # 101 -- Jurisdictional Production Capacity - 12 CP
 ALLOC FACTOR # 117 -- Transmission - 12 CP
 ALLOC FACTOR # 117 -- Transmission - 12 CP
 ALLOC FACTOR # 117 -- Transmission - 12 CP
 ALLOC FACTOR # 117 -- Transmission - 12 CP
 SUM LINES (26:27)
 SUM LINES (21+ 23+ 28)

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OPERATION & MAINTENANCE EXPENSES - O&M

REPORT	LINE NO.	FERC JURIS	METHOD OF ASSIGNMENT
O&M	31		<u>DISTRIBUTION O&M</u>
O&M	32	DEM	Substations
O&M	33		
O&M	34	CUST	OH LINES Direct
O&M	35	DEM	OH LINES Primary
O&M	36	CUST	OH LINES Primary (MDS)
O&M	37	DEM	OH LINES Secondary
O&M	38	CUST	OH LINES Secondary (MDS)
O&M	39		TOTAL OH LINES
O&M	40		
O&M	41	CUST	UG LINES Direct
O&M	42	DEM	UG LINES Primary
O&M	43	CUST	UG LINES Primary (MDS)
O&M	44	DEM	UG LINES Secondary
O&M	45	CUST	UG LINES Secondary (MDS)
O&M	46		TOTAL UG LINES
O&M	47		
O&M	48	DEM	Transformers
O&M	49	CUST	Transformers (MDS)
O&M	50		
O&M	51	CUST	Services
O&M	52	CUST	Meters
O&M	53	CUST	Interruptible Equipment
O&M	54	CUST	Street Lighting
O&M	55		
O&M	56	DEM	Distribution O&M
O&M	57	CUST	Distribution O&M
O&M	58		
O&M	59		TOTAL DISTRIBUTION O&M
O&M	60		
O&M	61		
O&M	62		<u>PROD. TRANS & DIST O&M</u>
O&M	63	DEM	Production
O&M	64	EGY	Production
O&M	65	DEM	Transmission 31
O&M	66	DEM	Subtransmission 165
O&M	67	DEM	Distribution Primary
O&M	68	DEM	Distribution Secondary
O&M	69	CUST	Distribution
O&M	70	CUST	Other
O&M	71		TOTAL PROD. TRANS & DIST O&M 195

ALLOC FACTOR # 105 -- Distribution Primary Capacity - NCP

ALLOC FACTOR # 310 -- Street Light Facilities - LS Direct Assignment

ALLOC FACTOR # 105 -- Distribution Primary Capacity - NCP

ALLOC FACTOR # 418 -- Distribution Primary - Customer Component

ALLOC FACTOR # 106 -- Distri. Secondary Capacity - Customer Max Demands

ALLOC FACTOR # 420 -- Distribution Secondary - Customer Component

SUM LINES (34:38)

ALLOC FACTOR # 310 -- Street Light Facilities - LS Direct Assignment

ALLOC FACTOR # 105 -- Distribution Primary Capacity - NCP

ALLOC FACTOR # 418 -- Distribution Primary - Customer Component

ALLOC FACTOR # 106 -- Distri. Secondary Capacity - Customer Max Demands

ALLOC FACTOR # 420 -- Distribution Secondary - Customer Component

SUM LINES (41:45)

ALLOC FACTOR # 106 -- Distri. Secondary Capacity - Customer Max Demands

ALLOC FACTOR # 420 -- Distribution Secondary - Customer Component

ALLOC FACTOR # 420 -- Distribution Secondary - Customer Component

ALLOC FACTOR # 308 -- Meter Investment Assignment

ALLOC FACTOR # 309 -- Interruptible Equipment - IS Direct Assign

ALLOC FACTOR # 310 -- Street Light Facilities - LS Direct Assignment

SUM TOTAL (Line 31 thru Line 54) LABELED AS DEM

SUM TOTAL (Line 31 thru Line 54) LABELED AS CUST

SUM LINES (56:57)

SUM LINES (15 +21)

SUM Line 16

SUM Line 23

SUM Line 28

SUM LINES (32 +35 +42)

SUM LINES (37 +44 +48)

SUM Line (57)

EQUALS ZERO

SUM LINES (63:70)

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OPERATION & MAINTENANCE EXPENSES - O&M

REPORT	LINE NO.		FERC JURIS	METHOD OF ASSIGNMENT
O&M	72	<u>PLUS: OTHER CUSTOMER O&M</u>		
O&M	73	Uncollectible	CUST	ALLOC FACTOR # 507 -- Revenue from Sales - Retail Only
O&M	74	Billing & Records	CUST	ALLOC FACTOR # 412 -- Annual Number of Bills
O&M	75	Meter Reading	CUST	ALLOC FACTOR # 311 -- Meter Reading - Direct Allocation
O&M	76	Cust Svc & Info	CUST	ALLOC FACTOR # 412 -- Annual Number of Bills
O&M	77	Sales	CUST	ALLOC FACTOR # 412 -- Annual Number of Bills
O&M	78	TOTAL OTHER CUSTOMER O&M		SUM LINES (73:77)
O&M	79			
O&M	80	<u>PLUS: ADMIN & GENERAL O&M (EXCL STORM ACCRUAL)</u>		
O&M	81	Production	DEM	ALLOC FACTOR # 101 -- Jurisdictional Production Capacity - 12 CP
O&M	82	Production	EGY	ALLOC FACTOR # 201 -- Energy - Output to Line
O&M	83	Transmission	DEM	ALLOC FACTOR # 117 -- Transmission - 12 CP
O&M	84	Subtransmission	DEM	ALLOC FACTOR # 117 -- Transmission - 12 CP
O&M	85	Distribution Primary	DEM	ALLOC FACTOR # 105 -- Distribution Primary Capacity - NCP
O&M	86	Distribution Secondary	DEM	ALLOC FACTOR # 106 -- Distri. Secondary Capacity - Customer Max Demands
O&M	87	Distribution	CUST	ALLOC FACTOR # 607 -- Distribution O&M - Customer Component
O&M	88	Other	CUST	ALLOC FACTOR # 412 -- Annual Number of Bills
O&M	89	TOTAL ADMIN & GENERAL O&M		SUM LINES (81:88)
O&M	90			
O&M	91	<u>PLUS: ADMIN & GENERAL (STORM ACCRUAL ONLY)</u>		
O&M	92	Production	DEM	ALLOC FACTOR # 101 -- Jurisdictional Production Capacity - 12 CP
O&M	93	Production	EGY	ALLOC FACTOR # 204 -- Retail Energy - Output to Line
O&M	94	Transmission	DEM	ALLOC FACTOR # 817 -- TRANSM. 12 Coincident Peak (RETAIL ONLY)
O&M	95	Subtransmission	DEM	ALLOC FACTOR # 817 -- TRANSM. 12 Coincident Peak (RETAIL ONLY)
O&M	96	Distribution Primary	DEM	ALLOC FACTOR # 105 -- Distribution Primary Capacity - NCP
O&M	97	Distribution Secondary	DEM	ALLOC FACTOR # 106 -- Distri. Secondary Capacity - Customer Max Demands
O&M	98	Distribution	CUST	ALLOC FACTOR # 607 -- Distribution O&M - Customer Component
O&M	99	Other	CUST	ALLOC FACTOR # 412 -- Annual Number of Bills
O&M	100	TOTAL ADMIN & GENERAL STORM ACCRUAL		SUM LINES (92:99)
O&M	101	SUBTOTAL ADMIN & GENERAL O&M		SUM LINES (89 +100)
O&M	102			
O&M	103	<u>EQUALS: O&M EXP LESS FUEL & POWER TRANS</u>		
O&M	104	Production	DEM	SUM LINES (63 +81 +92)
O&M	105	Production	EGY	SUM LINES (64 +82 +93)
O&M	106	Transmission	DEM	SUM LINES (65 +83 +94)
O&M	107	Subtransmission	DEM	SUM LINES (66 +84 +95)
O&M	108	Distribution Primary	DEM	SUM LINES (67 +85 +96)
O&M	109	Distribution Secondary	DEM	SUM LINES (68 +86 +97)
O&M	110	Distribution	CUST	SUM LINES (69 +87 +98)
O&M	111	Other	CUST	SUM LINES (70 +88 +78 +99)
O&M	112			
O&M	113	TOTAL O&M EXPENSE (EXCL. FUEL & POWER TRANS.)		SUM LINES (104:111)
O&M	114			
O&M	115	<u>EQUALS: O&M EXP PLUS FUEL & POWER TRANS</u>		
O&M	116	Production	DEM	SUM LINES (9 +104)
O&M	117	Production	EGY	SUM LINES (10 +105)
O&M	118	Transmission	DEM	SUM Line 106
O&M	119	Subtransmission	DEM	SUM Line 107
O&M	120	Distribution Primary	DEM	SUM Line 108
O&M	121	Distribution Secondary	DEM	SUM Line 109
O&M	122	Distribution	CUST	SUM Line 110
O&M	123	Other	CUST	SUM Line 111
O&M	124	TOTAL O&M EXPENSE (INCL. FUEL & POWER TRANS.)		SUM LINES (116:123)

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DEPRECIATION EXPENSE - DEPRE

REPORT	LINE NO.		FERC JURIS	METHOD OF ASSIGNMENT
DEPRE	1	<u>PRODUCTION DEPREC EXPENSE</u>		
DEPRE	2	Production Demand	DEM -	ALLOC FACTOR # 101 -- Jurisdictional Production Capacity - 12 CP
DEPRE	3	Production Energy	EGY -	ALLOC FACTOR # 101 -- Jurisdictional Production Capacity - 12 CP
DEPRE	4	TOTAL PRODUCTION DEPRE EXPENSE	-	SUM LINES (2:3)
DEPRE	5			
DEPRE	6			
DEPRE	7	<u>TRANSMISSION DEPREC EXPENSE</u>		
DEPRE	8	Step-Up Substations	DEM -	ALLOC FACTOR # 101 -- Jurisdictional Production Capacity - 12 CP
DEPRE	9			
DEPRE	10	High-Volt Transmission	DEM 94	ALLOC FACTOR # 117 -- Transmission - 12 CP
DEPRE	11			
DEPRE	12	Subtransmission		
DEPRE	13	Substations	DEM 66	ALLOC FACTOR # 117 -- Transmission - 12 CP
DEPRE	14	LINES	DEM 115	ALLOC FACTOR # 117 -- Transmission - 12 CP
DEPRE	15	Subtransmission	181	SUM LINES (13:14)
DEPRE	16			
DEPRE	17	TOTAL TRANSMISSION DEPREC EXPENSE	275	SUM LINES (8+ 10+ 15)

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DEPRECIATION EXPENSE - DEPRE

REPORT	LINE NO.		FERC JURIS	METHOD OF ASSIGNMENT
DEPRE	18	<u>DISTRIBUTION DEPREC EXPENSE</u>		
DEPRE	19	Substations	DEM	ALLOC FACTOR # 105 -- Distribution Primary Capacity - NCP
DEPRE	20			
DEPRE	21	Poles Direct	CUST	ALLOC FACTOR # 310 -- Street Light Facilities - LS Direct Assignment
DEPRE	22	Poles Primary	DEM	ALLOC FACTOR # 105 -- Distribution Primary Capacity - NCP
DEPRE	23	Poles Primary (MDS)	CUST	ALLOC FACTOR # 418 -- Distribution Primary - Customer Component
DEPRE	24	Poles Secondary	DEM	ALLOC FACTOR # 106 -- Distri. Secondary Capacity - Customer Max Demands
DEPRE	25	Poles Secondary (MDS)	CUST	ALLOC FACTOR # 420 -- Distribution Secondary - Customer Component
DEPRE	26	TOTAL POLES		SUM LINES (21:25)
DEPRE	27			
DEPRE	28	OH LINES Direct	CUST	ALLOC FACTOR # 310 -- Street Light Facilities - LS Direct Assignment
DEPRE	29	OH LINES Primary	DEM	ALLOC FACTOR # 105 -- Distribution Primary Capacity - NCP
DEPRE	30	OH LINES Primary (MDS)	CUST	ALLOC FACTOR # 418 -- Distribution Primary - Customer Component
DEPRE	31	OH LINES Secondary	DEM	ALLOC FACTOR # 106 -- Distri. Secondary Capacity - Customer Max Demands
DEPRE	32	OH LINES Secondary (MDS)	CUST	ALLOC FACTOR # 420 -- Distribution Secondary - Customer Component
DEPRE	33	TOTAL OH LINES		SUM LINES (28:32)
DEPRE	34			
DEPRE	35	UG LINES Direct	CUST	ALLOC FACTOR # 310 -- Street Light Facilities - LS Direct Assignment
DEPRE	36	UG LINES Primary	DEM	ALLOC FACTOR # 105 -- Distribution Primary Capacity - NCP
DEPRE	37	UG LINES Primary (MDS)	CUST	ALLOC FACTOR # 418 -- Distribution Primary - Customer Component
DEPRE	38	UG LINES Secondary	DEM	ALLOC FACTOR # 106 -- Distri. Secondary Capacity - Customer Max Demands
DEPRE	39	UG LINES Secondary (MDS)	CUST	ALLOC FACTOR # 420 -- Distribution Secondary - Customer Component
DEPRE	40	TOTAL UG LINES		SUM LINES (35:39)
DEPRE	41			
DEPRE	42	Transformers	DEM	ALLOC FACTOR # 106 -- Distri. Secondary Capacity - Customer Max Demands
DEPRE	43	Transformers (MDS)	CUST	ALLOC FACTOR # 420 -- Distribution Secondary - Customer Component
DEPRE	44			
DEPRE	45	Services	CUST	ALLOC FACTOR # 420 -- Distribution Secondary - Customer Component
DEPRE	46	Meters	CUST	ALLOC FACTOR # 308 -- Meter Investment Assignment
DEPRE	47	Interruptible Equipment	CUST	ALLOC FACTOR # 309 -- Interruptible Equipment - IS Direct Assign
DEPRE	48	Street Lighting	CUST	ALLOC FACTOR # 310 -- Street Light Facilities - LS Direct Assignment
DEPRE	49			
DEPRE	50	Total Distribution Expense		
DEPRE	51	Distribution Expense	DEM	SUM TOTAL (Line 19 thru Line 48) LABELED AS DEM
DEPRE	52	Distribution Expense	CUST	SUM TOTAL (Line 19 thru Line 48) LABELED AS CUST
DEPRE	53			
DEPRE	54	TOTAL DISTRIBUTION DEPREC EXPENSE		SUM LINES (51:52)
DEPRE	55			
DEPRE	56	<u>PROD. TRANS & DIST DEPREC EXPENSE</u>		
DEPRE	57	Production	DEM	SUM LINES (2 + 8)
DEPRE	58	Production	EGY	SUM Line 3
DEPRE	59	Transmission	DEM	SUM Line 10
DEPRE	60	Subtransmission	DEM	SUM Line 15
DEPRE	61	Distribution Primary	DEM	SUM LINES (19 +22 +29 +36)
DEPRE	62	Distribution Secondary	DEM	SUM LINES (24 +31 +38 +42)
DEPRE	63	Distribution	CUST	SUM Line (52)
DEPRE	64	Other	CUST	EQUALS ZERO
DEPRE	65			
DEPRE	66	TOTAL PROD. TRANS & DIST DEPREC EXP		SUM LINES (57:64)

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DEPRECIATION EXPENSE - DEPRE

REPORT	LINE NO.		FERC JURIS	METHOD OF ASSIGNMENT
DEPRE	67	<u>PLUS: COMMUNICATION EQP DEPREC EXP</u>		
DEPRE	68	Production	DEM -	ALLOC FACTOR # 101 - Jurisdictional Production Capacity - 12 CP
DEPRE	69	Production	EGY -	ALLOC FACTOR # 201 - Energy - Output to Line
DEPRE	70	Transmission	DEM 4	ALLOC FACTOR # 117 - Transmission - 12 CP
DEPRE	71	Subtransmission	DEM 2	ALLOC FACTOR # 117 - Transmission - 12 CP
DEPRE	72	Distribution Primary	DEM -	ALLOC FACTOR # 105 - Distribution Primary Capacity - NCP
DEPRE	73	Distribution Secondary	DEM -	ALLOC FACTOR # 106 - Distri. Secondary Capacity - Customer Max Demands
DEPRE	74	Distribution	CUST -	ALLOC FACTOR # 907 - Distribution Plant - Customer Component
DEPRE	75	Other	CUST -	ALLOC FACTOR # 412 - Annual Number of Bills
DEPRE	76			
DEPRE	77	TOTAL COMMUNICATION EQP DEPREC EXP	6	SUM LINES (68:75)
DEPRE	78			
DEPRE	79	<u>PLUS: TRANSPORTATION EQP DEPREC EXP</u>		
DEPRE	80	Production	DEM -	ALLOC FACTOR # 101 - Jurisdictional Production Capacity - 12 CP
DEPRE	81	Production	EGY -	ALLOC FACTOR # 201 - Energy - Output to Line
DEPRE	82	Transmission	DEM -	ALLOC FACTOR # 117 - Transmission - 12 CP
DEPRE	83	Subtransmission	DEM -	ALLOC FACTOR # 117 - Transmission - 12 CP
DEPRE	84	Distribution Primary	DEM -	ALLOC FACTOR # 105 - Distribution Primary Capacity - NCP
DEPRE	85	Distribution Secondary	DEM -	ALLOC FACTOR # 106 - Distri. Secondary Capacity - Customer Max Demands
DEPRE	86	Distribution	CUST -	ALLOC FACTOR # 907 - Distribution Plant - Customer Component
DEPRE	87	Other	CUST -	ALLOC FACTOR # 412 - Annual Number of Bills
DEPRE	88			
DEPRE	89	TOTAL TRANSPORTATION EQP DEPREC EXP	-	SUM LINES (80:87)
DEPRE	90			
DEPRE	91	<u>PLUS: GENERAL & INTANGIBLE DEPREC EXP</u>		
DEPRE	92	Production	DEM -	ALLOC FACTOR # 101 - Jurisdictional Production Capacity - 12 CP
DEPRE	93	Production	EGY -	ALLOC FACTOR # 201 - Energy - Output to Line
DEPRE	94	Transmission	DEM 3	ALLOC FACTOR # 117 - Transmission - 12 CP
DEPRE	95	Subtransmission	DEM 14	ALLOC FACTOR # 117 - Transmission - 12 CP
DEPRE	96	Distribution Primary	DEM -	ALLOC FACTOR # 105 - Distribution Primary Capacity - NCP
DEPRE	97	Distribution Secondary	DEM -	ALLOC FACTOR # 106 - Distri. Secondary Capacity - Customer Max Demands
DEPRE	98	Distribution	CUST -	ALLOC FACTOR # 907 - Distribution Plant - Customer Component
DEPRE	99	Other	CUST -	ALLOC FACTOR # 412 - Annual Number of Bills
DEPRE	100			
DEPRE	101	TOTAL GENERAL & INTANGIBLE DEPREC EXP	17	SUM LINES (92:99)
DEPRE	102			
DEPRE	103	<u>EQUALS: DEPRECIATION EXPENSE</u>		
DEPRE	104	Production	DEM -	SUM LINES (57 +68 +80 +92)
DEPRE	105	Production	EGY -	SUM LINES (58 +69 +81 +93)
DEPRE	106	Transmission	DEM 100	SUM LINES (59 +70 +82 +94)
DEPRE	107	Subtransmission	DEM 197	SUM LINES (60 +71 +83 +95)
DEPRE	108	Distribution Primary	DEM -	SUM LINES (61 +72 +84 +96)
DEPRE	109	Distribution Secondary	DEM -	SUM LINES (62 +73 +85 +97)
DEPRE	110	Distribution	CUST -	SUM LINES (63 +74 +86 +98)
DEPRE	111	Other	CUST -	SUM LINES (64 +75 +87 +99)
DEPRE	112			
DEPRE	113	TOTAL DEPRECIATION EXPENSE	297	SUM LINES (104:111)

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TAXES OTHER THAN INCOME TAXES - TXOTH

REPORT	LINE NO.		FERC JURIS		METHOD OF ASSIGNMENT
TXOTH	1	<u>PAYROLL TAXES</u>			
TXOTH	2	Production	DEM	-	ALLOC FACTOR # 101 -- Jurisdictional Production Capacity - 12 CP
TXOTH	3	Production	EGY	-	ALLOC FACTOR # 201 -- Energy - Output to Line
TXOTH	4	Transmission	DEM	1	ALLOC FACTOR # 117 -- Transmission - 12 CP
TXOTH	5	Subtransmission	DEM	8	ALLOC FACTOR # 117 -- Transmission - 12 CP
TXOTH	6	Distribution Primary	DEM	-	ALLOC FACTOR # 105 -- Distribution Primary Capacity - NCP
TXOTH	7	Distribution Secondary	DEM	-	ALLOC FACTOR # 106 -- Distri. Secondary Capacity - Customer Max Demands
TXOTH	8	Distribution	CUST	-	ALLOC FACTOR # 907 -- Distribution Plant - Customer Component
TXOTH	9	Other	CUST	-	ALLOC FACTOR # 412 -- Annual Number of Bills
TXOTH	10	TOTAL PAYROLL TAXES		<u>9</u>	SUM LINES (2:9)
TXOTH	11				
TXOTH	12	<u>PLUS: PROPERTY TAXES</u>			
TXOTH	13	Production	DEM	-	ALLOC FACTOR # 101 -- Jurisdictional Production Capacity - 12 CP
TXOTH	14	Production	EGY	-	ALLOC FACTOR # 201 -- Energy - Output to Line
TXOTH	15	Transmission	DEM	29	ALLOC FACTOR # 117 -- Transmission - 12 CP
TXOTH	16	Subtransmission	DEM	58	ALLOC FACTOR # 117 -- Transmission - 12 CP
TXOTH	17	Distribution Primary	DEM	-	ALLOC FACTOR # 105 -- Distribution Primary Capacity - NCP
TXOTH	18	Distribution Secondary	DEM	-	ALLOC FACTOR # 106 -- Distri. Secondary Capacity - Customer Max Demands
TXOTH	19	Distribution	CUST	-	ALLOC FACTOR # 907 -- Distribution Plant - Customer Component
TXOTH	20	Other	CUST	-	ALLOC FACTOR # 412 -- Annual Number of Bills
TXOTH	21	TOTAL PROPERTY TAXES		<u>87</u>	SUM LINES (13:20)
TXOTH	22				
TXOTH	23				
TXOTH	24	<u>PLUS: OTHER TAXES</u>			
TXOTH	25	Production	DEM	-	ALLOC FACTOR # 101 -- Jurisdictional Production Capacity - 12 CP
TXOTH	26	Production	EGY	-	ALLOC FACTOR # 201 -- Energy - Output to Line
TXOTH	27	Transmission	DEM	0	ALLOC FACTOR # 117 -- Transmission - 12 CP
TXOTH	28	Subtransmission	DEM	0	ALLOC FACTOR # 117 -- Transmission - 12 CP
TXOTH	29	Distribution Primary	DEM	-	ALLOC FACTOR # 105 -- Distribution Primary Capacity - NCP
TXOTH	30	Distribution Secondary	DEM	-	ALLOC FACTOR # 106 -- Distri. Secondary Capacity - Customer Max Demands
TXOTH	31	Distribution	CUST	-	ALLOC FACTOR # 907 -- Distribution Plant - Customer Component
TXOTH	32	Other	CUST	-	ALLOC FACTOR # 412 -- Annual Number of Bills
TXOTH	33	TOTAL OTHER TAXES		<u>0</u>	SUM LINES (25:32)
TXOTH	34				
TXOTH	35	<u>EQUALS: NON-REVENUE TAXES</u>			
TXOTH	36	Production	DEM	-	SUM LINES (2 +13 +25)
TXOTH	37	Production	EGY	-	SUM LINES (3 +14 +26)
TXOTH	38	Transmission	DEM	31	SUM LINES (4 +15 +27)
TXOTH	39	Subtransmission	DEM	66	SUM LINES (5 +16 +28)
TXOTH	40	Distribution Primary	DEM	-	SUM LINES (6 +17 +29)
TXOTH	41	Distribution Secondary	DEM	-	SUM LINES (7 +18 +30)
TXOTH	42	Distribution	CUST	-	SUM LINES (8 +19 +31)
TXOTH	43	Other	CUST	-	SUM LINES (9 +20 +32)
TXOTH	44	TOTAL NON-REVENUE TAXES		<u>96</u>	SUM LINES (36:43)

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TAXES OTHER THAN INCOME TAXES - TXOTH

REPORT	LINE NO.		FERC JURIS	METHOD OF ASSIGNMENT
TXOTH	45	<u>REGULATORY ASSESSMENT FEE</u>		
TXOTH	46	Production	DEM -	ALLOC FACTOR # 507 -- Revenue from Sales - Retail Only
TXOTH	47	Production	EGY -	ALLOC FACTOR # 507 -- Revenue from Sales - Retail Only
TXOTH	48	Transmission	DEM -	ALLOC FACTOR # 507 -- Revenue from Sales - Retail Only
TXOTH	49	Subtransmission	DEM -	ALLOC FACTOR # 507 -- Revenue from Sales - Retail Only
TXOTH	50	Distribution Primary	DEM -	ALLOC FACTOR # 507 -- Revenue from Sales - Retail Only
TXOTH	51	Distribution Secondary	DEM -	ALLOC FACTOR # 507 -- Revenue from Sales - Retail Only
TXOTH	52	Distribution	CUST -	ALLOC FACTOR # 507 -- Revenue from Sales - Retail Only
TXOTH	53	Other	CUST -	ALLOC FACTOR # 507 -- Revenue from Sales - Retail Only
TXOTH	54	TOTAL REGULATORY ASSESSMENT FEE	<u>-</u>	SUM LINES (46:53)
TXOTH	55			
TXOTH	56			
TXOTH	57	<u>EQUALS: TAXES OTHER THAN INCOME</u>		
TXOTH	58	Production	DEM -	SUM LINES (36 + 46)
TXOTH	59	Production	EGY -	SUM LINES (37 + 47)
TXOTH	60	Transmission	DEM 31	SUM LINES (38 + 48)
TXOTH	61	Subtransmission	DEM 66	SUM LINES (39 + 49)
TXOTH	62	Distribution Primary	DEM -	SUM LINES (40 + 50)
TXOTH	63	Distribution Secondary	DEM -	SUM LINES (41 + 51)
TXOTH	64	Distribution	CUST -	SUM LINES (42 + 52)
TXOTH	65	Other	CUST -	SUM LINES (43 + 53)
TXOTH	66			
TXOTH	67	TOTAL TAXES OTHER THAN INCOME	<u>96</u>	SUM LINES (58:65)

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INCOME TAXES - INCTX

Derivation of Operating Income

REPORT	LINE NO.		FERC JURIS	METHOD OF ASSIGNMENT
INCTX	1	TOTAL OPERATING REVENUES		
INCTX	2	Sales Revenue (incl. Transmission Firm Whts)	REV 1,121	SCH. - OPREV: Line 36
INCTX	3	Production	DEM -	SCH. - OPREV: Line 37
INCTX	4	Production	EGY -	SCH. - OPREV: Line 38
INCTX	5	Transmission	DEM 20	SCH. - OPREV: Line 39
INCTX	6	Subtransmission	DEM 6	SCH. - OPREV: Line 40
INCTX	7	Distribution Primary	DEM -	SCH. - OPREV: Line 41
INCTX	8	Distribution Secondary	DEM -	SCH. - OPREV: Line 42
INCTX	9	Distribution	CUST -	SCH. - OPREV: Line 43
INCTX	10	Other	CUST -	SCH. - OPREV: Line 44
INCTX	11	TOTAL OPERATING REVENUES	<u>1,147</u>	SUM LINES (4:12)
INCTX	12			
INCTX	13	LESS: O&M EXPENSE		
INCTX	14	Production	DEM -	SCH. - O&M: Line 104
INCTX	15	Production	EGY -	SCH. - O&M: Line 105
INCTX	16	Transmission	DEM 47	SCH. - O&M: Line 106
INCTX	17	Subtransmission	DEM 249	SCH. - O&M: Line 107
INCTX	18	Distribution Primary	DEM -	SCH. - O&M: Line 108
INCTX	19	Distribution Secondary	DEM -	SCH. - O&M: Line 109
INCTX	20	Distribution	CUST -	SCH. - O&M: Line 110
INCTX	21	Other	CUST -	SCH. - O&M: Line 111
INCTX	22	TOTAL O&M EXPENSE	<u>296</u>	SUM LINES (16:23)
INCTX	23			
INCTX	24	LESS: FUEL & POWER TRANSACTIONS		
INCTX	25	Production Demand	DEM -	SCH. - O&M: Line 9
INCTX	26	Production Energy	EGY -	SCH. - O&M: Line 10
INCTX	27	TOTAL FUEL & POWER TRANSACTIONS	<u>-</u>	SUM LINES (27:28)
INCTX	28			
INCTX	29	LESS: DEPRECIATION EXPENSE		
INCTX	30	Production	DEM -	SCH. - DEPRE: Line 104
INCTX	31	Production	EGY -	SCH. - DEPRE: Line 105
INCTX	32	Transmission	DEM 100	SCH. - DEPRE: Line 106
INCTX	33	Subtransmission	DEM 197	SCH. - DEPRE: Line 107
INCTX	34	Distribution Primary	DEM -	SCH. - DEPRE: Line 108
INCTX	35	Distribution Secondary	DEM -	SCH. - DEPRE: Line 109
INCTX	36	Distribution	CUST -	SCH. - DEPRE: Line 110
INCTX	37	Other	CUST -	SCH. - DEPRE: Line 111
INCTX	38	TOTAL DEPRECIATION EXPENSE	<u>297</u>	SUM LINES (32:)

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INCOME TAXES - INCTX

REPORT	LINE NO.		FERC JURIS	METHOD OF ASSIGNMENT
INCTX	39	<u>LESS: AMORTIZATION EXPENSE</u>		
INCTX	40	Production	DEM -	EQUALS ZERO
INCTX	41	Production	EGY -	EQUALS ZERO
INCTX	42	Transmission	DEM -	EQUALS ZERO
INCTX	43	Subtransmission	DEM -	EQUALS ZERO
INCTX	44	Distribution Primary	DEM -	EQUALS ZERO
INCTX	45	Distribution Secondary	DEM -	EQUALS ZERO
INCTX	46	Distribution	CUST -	EQUALS ZERO
INCTX	47	Other	CUST -	EQUALS ZERO
INCTX	48	TOTAL AMORTIZATION EXPENSE	-	SUM LINES (40:47)
INCTX	49			
INCTX	50	<u>LESS: TAXES OTHER THAN INCOME</u>		
INCTX	51	Production	DEM -	SCH. - TXOTH: Line 58
INCTX	52	Production	EGY -	SCH. - TXOTH: Line 59
INCTX	53	Transmission	DEM 31	SCH. - TXOTH: Line 60
INCTX	54	Subtransmission	DEM 66	SCH. - TXOTH: Line 61
INCTX	55	Distribution Primary	DEM -	SCH. - TXOTH: Line 62
INCTX	56	Distribution Secondary	DEM -	SCH. - TXOTH: Line 63
INCTX	57	Distribution	CUST -	SCH. - TXOTH: Line 64
INCTX	58	Other	CUST -	SCH. - TXOTH: Line 65
INCTX	59	TOTAL TAXES OTHER THAN INCOME	96	SUM LINES (51:58)
INCTX	60			
INCTX	61	<u>LESS: LOSS ON DISPOSITION & MISC</u>		
INCTX	62	Production	DEM -	ALLOC FACTOR # 101 - Jurisdictional Production Capacity - 12 CP
INCTX	63	Production	EGY -	ALLOC FACTOR # 101 - Jurisdictional Production Capacity - 12 CP
INCTX	64	Transmission	DEM (0)	ALLOC FACTOR # 117 - Transmission - 12 CP
INCTX	65	Subtransmission	DEM (0)	ALLOC FACTOR # 117 - Transmission - 12 CP
INCTX	66	Distribution Primary	DEM -	ALLOC FACTOR # 105 - Distribution Primary Capacity - NCP
INCTX	67	Distribution Secondary	DEM -	ALLOC FACTOR # 106 - Distrib. Secondary Capacity - Customer Max Demands
INCTX	68	Distribution	CUST -	ALLOC FACTOR # 907 - Distribution Plant - Customer Component
INCTX	69	Other	CUST -	ALLOC FACTOR # 412 - Annual Number of Bills
INCTX	70	TOTAL OTHER EXPENSES	(0)	SUM LINES (62:69)
INCTX	71			
INCTX	72	<u>EQUALS: OPERATING INCOME</u>		
INCTX	73	Sales	REV 1,121	SUM Line 4
INCTX	74	Production	DEM -	SUM Line 5 less (LINES 16 +27 +32 +40 +51 +62)
INCTX	75	Production	EGY -	SUM Line 6 less (LINES 17 +28 +33 +41 +52 +63)
INCTX	76	Transmission	DEM (158)	SUM Line 7 less (LINES 18 +29 +34 +42 +53 +64)
INCTX	77	Subtransmission	DEM (506)	SUM Line 8 less (LINES 19 +30 +35 +43 +54 +65)
INCTX	78	Distribution Primary	DEM -	SUM Line 9 less (LINES 20 +31 +36 +44 +55 +66)
INCTX	79	Distribution Secondary	DEM -	SUM Line 10 less (LINES 21 +32 +37 +45 +56 +67)
INCTX	80	Distribution	CUST -	SUM Line 11 less (LINES 22 +33 +38 +46 +57 +68)
INCTX	81	Other	CUST -	SUM Line 12 less (LINES 23 +34 + +47 +58 +69)
INCTX	82	TOTAL OPERATING INCOME	458	SUM LINES (73:81)

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INCOME TAXES - INCTX

REPORT	LINE NO.		FERC JURIS	METHOD OF ASSIGNMENT
INCTX	83	<u>LESS: INTEREST EXPENSE</u>		
INCTX	84	Production	DEM -	ALLOC FACTOR # 101 -- Jurisdictional Production Capacity - 12 CP
INCTX	85	Production	EGY -	ALLOC FACTOR # 101 -- Jurisdictional Production Capacity - 12 CP
INCTX	86	Transmission	DEM 52	ALLOC FACTOR # 117 -- Transmission - 12 CP
INCTX	87	Subtransmission	DEM 105	ALLOC FACTOR # 117 -- Transmission - 12 CP
INCTX	88	Distribution Primary	DEM -	ALLOC FACTOR # 105 -- Distribution Primary Capacity - NCP
INCTX	89	Distribution Secondary	DEM -	ALLOC FACTOR # 106 -- Distri. Secondary Capacity - Customer Max Demands
INCTX	90	Distribution	CUST -	ALLOC FACTOR # 907 -- Distribution Plant - Customer Component
INCTX	91	Other	CUST -	ALLOC FACTOR # 412 -- Annual Number of Bills
INCTX	92	TOTAL INTEREST EXPENSE	<u>157</u>	SUM LINES (84:91)
INCTX	93			
INCTX	94	<u>PLUS: PERMANENT TIMING DIFFERENCES</u>		
INCTX	95	Production	DEM -	ALLOC FACTOR # 101 -- Jurisdictional Production Capacity - 12 CP
INCTX	96	Production	EGY -	ALLOC FACTOR # 101 -- Jurisdictional Production Capacity - 12 CP
INCTX	97	Transmission	DEM 0.35	ALLOC FACTOR # 117 -- Transmission - 12 CP
INCTX	98	Subtransmission	DEM 0.71	ALLOC FACTOR # 117 -- Transmission - 12 CP
INCTX	99	Distribution Primary	DEM -	ALLOC FACTOR # 105 -- Distribution Primary Capacity - NCP
INCTX	100	Distribution Secondary	DEM -	ALLOC FACTOR # 106 -- Distri. Secondary Capacity - Customer Max Demands
INCTX	101	Distribution	CUST -	ALLOC FACTOR # 907 -- Distribution Plant - Customer Component
INCTX	102	Other	CUST -	ALLOC FACTOR # 412 -- Annual Number of Bills
INCTX	103	TOTAL PERMANENT TIMING DIFFERENCES	<u>1.06</u>	SUM LINES (95:102)
INCTX	104			
INCTX	105	<u>EQUALS: FLORIDA TAXABLE INCOME</u>		
INCTX	106	Sales	REV 1,121	Line 73
INCTX	107	Production	DEM -	Line 74 - 84 + 95
INCTX	108	Production	EGY -	Line 75 - 85 + 96
INCTX	109	Transmission	DEM (209)	Line 76 - 86 + 97
INCTX	110	Subtransmission	DEM (610)	Line 77 - 87 + 98
INCTX	111	Distribution Primary	DEM -	Line 78 - 86 + 99
INCTX	112	Distribution Secondary	DEM -	Line 79 - 89 + 100
INCTX	113	Distribution	CUST -	Line 80 - 90 + 101
INCTX	114	Other	CUST -	Line 81 - 91 + 102
INCTX	115	TOTAL FLORIDA TAXABLE INCOME	<u>302</u>	SUM LINES (106:114)
INCTX	116			
INCTX	117	<u>RESULTS: FLORIDA INCOME TAX @ 0.055</u>		
INCTX	118	Sales	REV 62	Line 106 * 0.055 [FL INC TAX RATE]
INCTX	119	Production	DEM -	Line 107 * 0.055 [FL INC TAX RATE]
INCTX	120	Production	EGY -	Line 108 * 0.055 [FL INC TAX RATE]
INCTX	121	Transmission	DEM (12)	Line 109 * 0.055 [FL INC TAX RATE]
INCTX	122	Subtransmission	DEM (34)	Line 110 * 0.055 [FL INC TAX RATE]
INCTX	123	Distribution Primary	DEM -	Line 111 * 0.055 [FL INC TAX RATE]
INCTX	124	Distribution Secondary	DEM -	Line 112 * 0.055 [FL INC TAX RATE]
INCTX	125	Distribution	CUST -	Line 113 * 0.055 [FL INC TAX RATE]
INCTX	126	Other	CUST -	Line 114 * 0.055 [FL INC TAX RATE]
INCTX	127	TOTAL FLORIDA INCOME TAX	<u>17</u>	SUM LINES (118:126)

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INCOME TAXES - INCTX

REPORT	LINE NO.		FERC JURIS	METHOD OF ASSIGNMENT
INCTX	128	<u>EQUALS: FEDERAL TAXABLE INCOME</u>		
INCTX	129	Sales	REV 1,059	Line 106 - 118
INCTX	130	Production	DEM -	Line 107 - 119
INCTX	131	Production	EGY -	Line 108 - 120
INCTX	132	Transmission	DEM (198)	Line 109 - 121
INCTX	133	Subtransmission	DEM (577)	Line 110 - 122
INCTX	134	Distribution Primary	DEM -	Line 111 - 123
INCTX	135	Distribution Secondary	DEM -	Line 112 - 124
INCTX	136	Distribution	CUST -	Line 113 - 125
INCTX	137	Other	CUST -	Line 114 - 126
INCTX	138	TOTAL FEDERAL TAXABLE INCOME	<u>285</u>	SUM LINES (129:137)
INCTX	139			
INCTX	140	<u>RESULTS: FEDERAL INCOME TAX @ 0.35</u>		
INCTX	141	Sales	REV 371	Line 129 * 0.35 [FED INC TAX RATE]
INCTX	142	Production	DEM -	Line 130 * 0.35 [FED INC TAX RATE]
INCTX	143	Production	EGY -	Line 131 * 0.35 [FED INC TAX RATE]
INCTX	144	Transmission	DEM (69)	Line 132 * 0.35 [FED INC TAX RATE]
INCTX	145	Subtransmission	DEM (202)	Line 133 * 0.35 [FED INC TAX RATE]
INCTX	146	Distribution Primary	DEM -	Line 134 * 0.35 [FED INC TAX RATE]
INCTX	147	Distribution Secondary	DEM -	Line 135 * 0.35 [FED INC TAX RATE]
INCTX	148	Distribution	CUST -	Line 136 * 0.35 [FED INC TAX RATE]
INCTX	149	Other	CUST -	Line 137 * 0.35 [FED INC TAX RATE]
INCTX	150	TOTAL FEDERAL INCOME TAX	<u>100</u>	SUM LINES (141:149)
INCTX	151			
INCTX	152	<u>ADJ. TO INCOME TAXES (True-ups, Excess Deferred & ITC)</u>		
INCTX	153	Production	DEM -	ALLOC FACTOR # 101 -- Jurisdictional Production Capacity - 12 CP
INCTX	154	Production	EGY -	ALLOC FACTOR # 101 -- Jurisdictional Production Capacity - 12 CP
INCTX	155	Transmission	DEM (0.41)	ALLOC FACTOR # 117 -- Transmission - 12 CP
INCTX	156	Subtransmission	DEM (0.83)	ALLOC FACTOR # 117 -- Transmission - 12 CP
INCTX	157	Distribution Primary	DEM -	ALLOC FACTOR # 105 -- Distribution Primary Capacity - NCP
INCTX	158	Distribution Secondary	DEM -	ALLOC FACTOR # 106 -- Distri. Secondary Capacity - Customer Max Demands
INCTX	159	Distribution	CUST -	ALLOC FACTOR # 907 -- Distribution Plant - Customer Component
INCTX	160	Other	CUST -	ALLOC FACTOR # 412 -- Annual Number of Bills
INCTX	161	TOTAL ADJUSTMENT TO INCOME TAXES	<u>(1.24)</u>	SUM LINES (153:160)
INCTX	162			
INCTX	163			
INCTX	164	<u>TOTAL INCOME TAXES (FED. STATE & ADJ.)</u>		
INCTX	165	Sales	REV 432	SUM LINES (118 +141)
INCTX	166	Production	DEM -	SUM LINES (119 +142 + 153)
INCTX	167	Production	EGY -	SUM LINES (120 +143 + 154)
INCTX	168	Transmission	DEM (81)	SUM LINES (121 +144 + 155)
INCTX	169	Subtransmission	DEM (236)	SUM LINES (122 +145 + 156)
INCTX	170	Distribution Primary	DEM -	SUM LINES (123 +146 + 157)
INCTX	171	Distribution Secondary	DEM -	SUM LINES (124 +147 + 158)
INCTX	172	Distribution	CUST -	SUM LINES (125 +148 + 159)
INCTX	173	Other	CUST -	SUM LINES (126 +149 + 160)
INCTX	174			
INCTX	175	TOTAL INCOME TAXES	<u>115</u>	SUM LINES (165:173)

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PLANT IN SERVICE - PLTSVC

REPORT	LINE NO.		FERC JURIS	METHOD OF ASSIGNMENT
PLTSVC	1	<u>PRODUCTION PLANT</u>		
PLTSVC	2	Production Demand	DEM	-
PLTSVC	3	Production Energy	EGY	-
PLTSVC	4	TOTAL PRODUCTION PLANT		-
PLTSVC	5			
PLTSVC	6			
PLTSVC	7	<u>TRANSMISSION PLANT</u>		
PLTSVC	8	Step-Up Substations	DEM	-
PLTSVC	9			
PLTSVC	10	High-Volt Substations & LINES	DEM	3,361
PLTSVC	11			
PLTSVC	12	Subtransmission		
PLTSVC	13	Substations	DEM	3,049
PLTSVC	14	LINES	DEM	3,582
PLTSVC	15	Subtransmission		6,631
PLTSVC	16			
PLTSVC	17	TOTAL TRANSMISSION PLANT		9,992

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PLANT IN SERVICE - PLTSVC

REPORT	LINE NO.		FERC JURIS	METHOD OF ASSIGNMENT
PLTSVC	18	<u>DISTRIBUTION PLANT</u>		
PLTSVC	19	Substations	DEM -	ALLOC FACTOR # 105 - Distribution Primary Capacity - NCP
PLTSVC	20			
PLTSVC	21	Poles Direct	CUST -	ALLOC FACTOR # 310 - Street Light Facilities - LS Direct Assignment
PLTSVC	22	Poles Primary	DEM -	ALLOC FACTOR # 105 - Distribution Primary Capacity - NCP
PLTSVC	23	Poles Primary (MDS)	CUST -	ALLOC FACTOR # 418 - Distribution Primary - Customer Component
PLTSVC	24	Poles Secondary	DEM -	ALLOC FACTOR # 106 - Distri. Secondary Capacity - Customer Max Demands
PLTSVC	25	Poles Secondary (MDS)	CUST -	ALLOC FACTOR # 420 - Distribution Secondary - Customer Component
PLTSVC	26	TOTAL POLES	-	SUM LINES (21:25)
PLTSVC	27			
PLTSVC	28	OH LINES Direct	CUST -	ALLOC FACTOR # 310 - Street Light Facilities - LS Direct Assignment
PLTSVC	29	OH LINES Primary	DEM -	ALLOC FACTOR # 105 - Distribution Primary Capacity - NCP
PLTSVC	30	OH LINES Primary (MDS)	CUST -	ALLOC FACTOR # 418 - Distribution Primary - Customer Component
PLTSVC	31	OH LINES Secondary	DEM -	ALLOC FACTOR # 106 - Distri. Secondary Capacity - Customer Max Demands
PLTSVC	32	OH LINES Secondary (MDS)	CUST -	ALLOC FACTOR # 420 - Distribution Secondary - Customer Component
PLTSVC	33	TOTAL OH LINES	-	SUM LINES (28:32)
PLTSVC	34			
PLTSVC	35	UG LINES Direct	CUST -	ALLOC FACTOR # 310 - Street Light Facilities - LS Direct Assignment
PLTSVC	36	UG LINES Primary	DEM -	ALLOC FACTOR # 105 - Distribution Primary Capacity - NCP
PLTSVC	37	UG LINES Primary (MDS)	CUST -	ALLOC FACTOR # 418 - Distribution Primary - Customer Component
PLTSVC	38	UG LINES Secondary	DEM -	ALLOC FACTOR # 106 - Distri. Secondary Capacity - Customer Max Demands
PLTSVC	39	UG LINES Secondary (MDS)	CUST -	ALLOC FACTOR # 420 - Distribution Secondary - Customer Component
PLTSVC	40	TOTAL UG LINES	-	SUM LINES (35:39)
PLTSVC	41			
PLTSVC	42	Transformers	DEM -	ALLOC FACTOR # 106 - Distri. Secondary Capacity - Customer Max Demands
PLTSVC	43	Transformers (MDS)	CUST -	ALLOC FACTOR # 420 - Distribution Secondary - Customer Component
PLTSVC	44			
PLTSVC	45	Services	CUST -	ALLOC FACTOR # 420 - Distribution Secondary - Customer Component
PLTSVC	46	Meters	CUST -	ALLOC FACTOR # 308 - Meter Investment Assignment
PLTSVC	47	Interruptible Equipment	CUST -	ALLOC FACTOR # 309 - Interruptible Equipment - IS Direct Assign
PLTSVC	48	Street Lighting	CUST -	ALLOC FACTOR # 310 - Street Light Facilities - LS Direct Assignment
PLTSVC	49			
PLTSVC	50	Distribution Plant	DEM -	SUM TOTAL (Line 19 thru Line 48) LABELED AS DEM
PLTSVC	51	Distribution Plant	CUST -	SUM TOTAL (Line 19 thru Line 48) LABELED AS CUST
PLTSVC	52			
PLTSVC	53	TOTAL DISTRIBUTION PLANT	-	SUM LINES (50:51)
PLTSVC	54			
PLTSVC	55			
PLTSVC	56	<u>PROD. TRANS. & DIST PLANT</u>		
PLTSVC	57	Production	DEM -	SUM LINES (2 + 8)
PLTSVC	58	Production	EGY -	SUM LINES 3
PLTSVC	59	Transmission	DEM 3,361	SUM LINES 10
PLTSVC	60	Subtransmission	DEM 6,631	SUM LINES 15
PLTSVC	61	Distribution Primary	DEM -	SUM LINES (19 +22 +29 +36)
PLTSVC	62	Distribution Secondary	DEM -	SUM LINES (24 +31 +38 +42)
PLTSVC	63	Distribution	CUST -	SUM Line (51)
PLTSVC	64	Other	CUST -	EQUALS ZERO
PLTSVC	65	TOTAL PROD, TRANS, & DIST PLANT	9,992	SUM LINES (57:64)

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PLANT IN SERVICE - PLTSVC

REPORT	LINE NO.		FERC JURIS	METHOD OF ASSIGNMENT
PLTSVC	66	<u>PLUS: COMMUNICATION EQUIPMENT</u>		
PLTSVC	67	Production	DEM -	ALLOC FACTOR # 101 - Jurisdictional Production Capacity - 12 CP
PLTSVC	68	Production	EGY -	ALLOC FACTOR # 201 - Energy - Output to Line
PLTSVC	69	Transmission	DEM 46	ALLOC FACTOR # 117 - Transmission - 12 CP
PLTSVC	70	Subtransmission	DEM 23	ALLOC FACTOR # 117 - Transmission - 12 CP
PLTSVC	71	Distribution Primary	DEM -	ALLOC FACTOR # 105 - Distribution Primary Capacity - NCP
PLTSVC	72	Distribution Secondary	DEM -	ALLOC FACTOR # 106 - Distri. Secondary Capacity - Customer Max Demands
PLTSVC	73	Distribution	CUST -	ALLOC FACTOR # 907 - Distribution Plant - Customer Component
PLTSVC	74	Other	CUST -	ALLOC FACTOR # 412 - Annual Number of Bills
PLTSVC	75	TOTAL COMMUNICATION EQUIPMENT	<u>68</u>	SUM LINES (67:74)
PLTSVC	76			
PLTSVC	77	<u>PLUS: TRANSPORTATION EQUIPMENT</u>		
PLTSVC	78	Production	DEM -	ALLOC FACTOR # 101 - Jurisdictional Production Capacity - 12 CP
PLTSVC	79	Production	EGY -	ALLOC FACTOR # 201 - Energy - Output to Line
PLTSVC	80	Transmission	DEM 5	ALLOC FACTOR # 117 - Transmission - 12 CP
PLTSVC	81	Subtransmission	DEM 28	ALLOC FACTOR # 117 - Transmission - 12 CP
PLTSVC	82	Distribution Primary	DEM -	ALLOC FACTOR # 105 - Distribution Primary Capacity - NCP
PLTSVC	83	Distribution Secondary	DEM -	ALLOC FACTOR # 106 - Distri. Secondary Capacity - Customer Max Demands
PLTSVC	84	Distribution	CUST -	ALLOC FACTOR # 907 - Distribution Plant - Customer Component
PLTSVC	85	Other	CUST -	ALLOC FACTOR # 412 - Annual Number of Bills
PLTSVC	86	TOTAL TRANSPORTATION EQUIPMENT	<u>33</u>	SUM LINES (78:85)
PLTSVC	87			
PLTSVC	88	<u>PLUS: GENERAL & INTANGIBLE</u>		
PLTSVC	89	Production	DEM -	ALLOC FACTOR # 101 - Jurisdictional Production Capacity - 12 CP
PLTSVC	90	Production	EGY -	ALLOC FACTOR # 201 - Energy - Output to Line
PLTSVC	91	Transmission	DEM 30	ALLOC FACTOR # 117 - Transmission - 12 CP
PLTSVC	92	Subtransmission	DEM 126	ALLOC FACTOR # 117 - Transmission - 12 CP
PLTSVC	93	Distribution Primary	DEM -	ALLOC FACTOR # 105 - Distribution Primary Capacity - NCP
PLTSVC	94	Distribution Secondary	DEM -	ALLOC FACTOR # 106 - Distri. Secondary Capacity - Customer Max Demands
PLTSVC	95	Distribution	CUST -	ALLOC FACTOR # 907 - Distribution Plant - Customer Component
PLTSVC	96	Other	CUST -	ALLOC FACTOR # 412 - Annual Number of Bills
PLTSVC	97	TOTAL GENERAL & INTANGIBLE	<u>156</u>	SUM LINES (89:96)
PLTSVC	98			
PLTSVC	99	<u>EQUALS: PLANT IN SERVICE</u>		
PLTSVC	100	Production	DEM -	SUM LINES (57 +67 +78 +69)
PLTSVC	101	Production	EGY -	SUM LINES (56 +68 +79 +90)
PLTSVC	102	Transmission	DEM 3,442	SUM LINES (59 +69 +80 +91)
PLTSVC	103	Subtransmission	DEM 6,807	SUM LINES (60 +70 +81 +92)
PLTSVC	104	Distribution Primary	DEM -	SUM LINES (61 +71 +82 +93)
PLTSVC	105	Distribution Secondary	DEM -	SUM LINES (62 +72 +83 +94)
PLTSVC	106	Distribution	CUST -	SUM LINES (63 +73 +84 +95)
PLTSVC	107	Other	CUST -	SUM LINES (64 +74 +85 +96)
PLTSVC	108			
PLTSVC	109	TOTAL PLANT IN SERVICE	<u>10,249</u>	SUM LINES (100:107)

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PLANT HELD FOR FUTURE USE - PHFFU

REPORT	LINE NO.		FERC JURIS	METHOD OF ASSIGNMENT
PHFFU	1	<u>PLANT HELD FOR FUTURE USE</u>		
PHFFU	2	Production	DEM -	ALLOC FACTOR # 101 -- Jurisdictional Production Capacity - 12 CP
PHFFU	3	Production	EGY -	ALLOC FACTOR # 101 -- Jurisdictional Production Capacity - 12 CP
PHFFU	4	Transmission	DEM 151	ALLOC FACTOR # 117 -- Transmission - 12 CP
PHFFU	5	Subtransmission	DEM 299	ALLOC FACTOR # 117 -- Transmission - 12 CP
PHFFU	6	Distribution Primary	DEM -	ALLOC FACTOR # 105 -- Distribution Primary Capacity - NCP
PHFFU	7	Distribution Secondary	DEM -	ALLOC FACTOR # 106 -- Distri. Secondary Capacity - Customer Max Demands
PHFFU	8	Distribution	CUST -	ALLOC FACTOR # 907 -- Distribution Plant - Customer Component
PHFFU	9	Other	CUST -	ALLOC FACTOR # 412 -- Annual Number of Bills
PHFFU	10			
PHFFU	11	TOTAL PLANT HELD FOR FUTURE USE	<u>450</u>	SUM LINES (2:9)

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ACCUMULATED RESERVE FOR DEPRECIATION - ACCDPR

REPORT	LINE NO.		FERC JURIS	METHOD OF ASSIGNMENT
ACCDPR	1	<u>PRODUCTION RESERVE</u>		
ACCDPR	2	Production Demand	DEM -	ALLOC FACTOR # 101 -- Jurisdictional Production Capacity - 12 CP
ACCDPR	3	Production Energy	EGY -	ALLOC FACTOR # 101 -- Jurisdictional Production Capacity - 12 CP
ACCDPR	4	TOTAL PRODUCTION DEPRE RESERVE	-	SUM LINES (2:3)
ACCDPR	5			
ACCDPR	6			
ACCDPR	7	<u>TRANSMISSION RESERVE</u>		
ACCDPR	8	Step-Up Substations	DEM -	ALLOC FACTOR # 101 -- Jurisdictional Production Capacity - 12 CP
ACCDPR	9			
ACCDPR	10	High-Volt Transmission LINES	DEM 1,027	ALLOC FACTOR # 117 -- Transmission - 12 CP
ACCDPR	11			
ACCDPR	12	Subtransmission		
ACCDPR	13	Substations	DEM 704	ALLOC FACTOR # 117 -- Transmission - 12 CP
ACCDPR	14	LINES	DEM 1,168	ALLOC FACTOR # 117 -- Transmission - 12 CP
ACCDPR	15	Subtransmission	1,872	SUM LINES (13:14)
ACCDPR	16			
ACCDPR	17	TOTAL TRANSMISSION DEPRE RESERVE	2,899	SUM LINES (8+ 10+ 15)

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ACCUMULATED RESERVE FOR DEPRECIATION - ACCDPR

REPORT	LINE NO.	FERC JURIS	METHOD OF ASSIGNMENT
ACCDPR	18		<u>DISTRIBUTION RESERVE</u>
ACCDPR	19	DEM	Substations -
ACCDPR	20		ALLOC FACTOR # 105 -- Distribution Primary Capacity - NCP
ACCDPR	21	CUST	Poles Direct -
ACCDPR	22	DEM	Poles Primary -
ACCDPR	23	CUST	Poles Primary (MDS) -
ACCDPR	24	DEM	Poles Secondary -
ACCDPR	25	CUST	Poles Secondary (MDS) -
ACCDPR	26		TOTAL POLES -
ACCDPR	27		
ACCDPR	28	CUST	OH LINES Direct -
ACCDPR	29	DEM	OH LINES Primary -
ACCDPR	30	CUST	OH LINES Primary (MDS) -
ACCDPR	31	DEM	OH LINES Secondary -
ACCDPR	32	CUST	OH LINES Secondary (MDS) -
ACCDPR	33		TOTAL OH LINES -
ACCDPR	34		
ACCDPR	35	CUST	UG LINES Direct -
ACCDPR	36	DEM	UG LINES Primary -
ACCDPR	37	CUST	UG LINES Primary (MDS) -
ACCDPR	38	DEM	UG LINES Secondary -
ACCDPR	39	CUST	UG LINES Secondary (MDS) -
ACCDPR	40		TOTAL UG LINES -
ACCDPR	41		
ACCDPR	42	DEM	Transformers -
ACCDPR	43	CUST	Transformers (MDS) -
ACCDPR	44		
ACCDPR	45	CUST	Services -
ACCDPR	46	CUST	Meters -
ACCDPR	47	CUST	Interruptible Equipment -
ACCDPR	48	CUST	Street Lighting -
ACCDPR	49		
ACCDPR	50	DEM	Distribution Reserve -
ACCDPR	51	CUST	Distribution Reserve -
ACCDPR	52		
ACCDPR	53		TOTAL DISTRIBUTION DEPRE RESERVE -
ACCDPR	54		
ACCDPR	55		
ACCDPR	56		<u>PROD. TRANS. & DIST RESERVE</u>
ACCDPR	57	DEM	Production -
ACCDPR	58	EGY	Production -
ACCDPR	59	DEM	Transmission 1,027
ACCDPR	60	DEM	Subtransmission 1,872
ACCDPR	61	DEM	Distribution Primary -
ACCDPR	62	DEM	Distribution Secondary -
ACCDPR	63	CUST	Distribution -
ACCDPR	64	CUST	Other -
ACCDPR	65		
ACCDPR	66		TOTAL PROD, TRANS, & DIST DEPRE RESERVE 2,899

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ACCUMULATED RESERVE FOR DEPRECIATION - ACCDPR

REPORT	LINE NO.	FERC JURIS	METHOD OF ASSIGNMENT
ACCDPR	67		<u>PLUS: COMMUNICATION EQUIPMENT</u>
ACCDPR	68	DEM	Production -
ACCDPR	69	EGY	Production -
ACCDPR	70	DEM	Transmission 30
ACCDPR	71	DEM	Subtransmission 15
ACCDPR	72	DEM	Distribution Primary -
ACCDPR	73	DEM	Distribution Secondary -
ACCDPR	74	CUST	Distribution -
ACCDPR	75	CUST	Other -
ACCDPR	76		TOTAL COMM EQUIP DEPRE RESERVE <u>45</u>
ACCDPR	77		
ACCDPR	78		<u>PLUS: TRANSPORTATION EQUIPMENT</u>
ACCDPR	79	DEM	Production -
ACCDPR	80	EGY	Production -
ACCDPR	81	DEM	Transmission 4
ACCDPR	82	DEM	Subtransmission 21
ACCDPR	83	DEM	Distribution Primary -
ACCDPR	84	DEM	Distribution Secondary -
ACCDPR	85	CUST	Distribution -
ACCDPR	86	CUST	Other -
ACCDPR	87		TOTAL TRANSP EQUIP DEPRE RESERVE <u>25</u>
ACCDPR	88		
ACCDPR	89		<u>PLUS: GENERAL & INTANGIBLE</u>
ACCDPR	90	DEM	Production -
ACCDPR	91	EGY	Production -
ACCDPR	92	DEM	Transmission 13
ACCDPR	93	DEM	Subtransmission 59
ACCDPR	94	DEM	Distribution Primary -
ACCDPR	95	DEM	Distribution Secondary -
ACCDPR	96	CUST	Distribution -
ACCDPR	97	CUST	Other -
ACCDPR	98		TOTAL GENERAL & INTANGIBLE <u>72</u>
ACCDPR	99		
ACCDPR	100		<u>EQUALS: DEPRECIATION RESERVE</u>
ACCDPR	101	DEM	Production -
ACCDPR	102	EGY	Production -
ACCDPR	103	DEM	Transmission 1,074
ACCDPR	104	DEM	Subtransmission 1,967
ACCDPR	105	DEM	Distribution Primary -
ACCDPR	106	DEM	Distribution Secondary -
ACCDPR	107	CUST	Distribution -
ACCDPR	108	CUST	Other -
ACCDPR	109		TOTAL ACCUM DEPRECIATION RESERVE <u>3,041</u>
ACCDPR	110		

ALLOCA FACTOR # 101 -- Jurisdictional Production Capacity - 12 CP
 ALLOCA FACTOR # 201 -- Energy - Output to Line
 ALLOCA FACTOR # 117 -- Transmission - 12 CP
 ALLOCA FACTOR # 117 -- Transmission - 12 CP
 ALLOCA FACTOR # 105 -- Distribution Primary Capacity - NCP
 ALLOCA FACTOR # 106 -- Distri. Secondary Capacity - Customer Max Demands
 ALLOCA FACTOR # 907 -- Distribution Plant - Customer Component
 ALLOCA FACTOR # 412 -- Annual Number of Bills
 SUM LINES (68:75)

ALLOCA FACTOR # 101 -- Jurisdictional Production Capacity - 12 CP
 ALLOCA FACTOR # 201 -- Energy - Output to Line
 ALLOCA FACTOR # 117 -- Transmission - 12 CP
 ALLOCA FACTOR # 117 -- Transmission - 12 CP
 ALLOCA FACTOR # 105 -- Distribution Primary Capacity - NCP
 ALLOCA FACTOR # 106 -- Distri. Secondary Capacity - Customer Max Demands
 ALLOCA FACTOR # 907 -- Distribution Plant - Customer Component
 ALLOCA FACTOR # 412 -- Annual Number of Bills
 SUM LINES (78:86)

ALLOCA FACTOR # 101 -- Jurisdictional Production Capacity - 12 CP
 ALLOCA FACTOR # 201 -- Energy - Output to Line
 ALLOCA FACTOR # 117 -- Transmission - 12 CP
 ALLOCA FACTOR # 117 -- Transmission - 12 CP
 ALLOCA FACTOR # 105 -- Distribution Primary Capacity - NCP
 ALLOCA FACTOR # 106 -- Distri. Secondary Capacity - Customer Max Demands
 ALLOCA FACTOR # 907 -- Distribution Plant - Customer Component
 ALLOCA FACTOR # 412 -- Annual Number of Bills
 SUM LINES (90:97)

SUM LINES (57 +68 +79 +90)
 SUM LINES (58 +69 +80 +91)
 SUM LINES (59 +70 +81 +92)
 SUM LINES (60 +71 +82 +93)
 SUM LINES (61 +72 +83 +94)
 SUM LINES (62 +73 +84 +95)
 SUM LINES (63 +74 +85 +96)
 SUM LINES (64 +75 +86 +97)

SUM LINES (101:108)

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TAMPA ELECTRIC COMPANY
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ALLOCATION ASSIGNMENT REPORT
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WORKING CAPITAL - WKCAP

REPORT	LINE NO.		FERC JURIS	METHOD OF ASSIGNMENT
WKCAP	1	<u>MATERIALS & SUPPLIES</u>		
WKCAP	2	Production	DEM -	ALLOC FACTOR # 101 - Jurisdictional Production Capacity - 12 CP
WKCAP	3	Production	EGY -	ALLOC FACTOR # 101 - Jurisdictional Production Capacity - 12 CP
WKCAP	4	Transmission	DEM 35	ALLOC FACTOR # 117 - Transmission - 12 CP
WKCAP	5	Subtransmission	DEM 70	ALLOC FACTOR # 117 - Transmission - 12 CP
WKCAP	6	Distribution Primary	DEM -	ALLOC FACTOR # 105 - Distribution Primary Capacity - NCP
WKCAP	7	Distribution Secondary	DEM -	ALLOC FACTOR # 106 - Distri. Secondary Capacity - Customer Max Demands
WKCAP	8	Distribution	CUST -	ALLOC FACTOR # 907 - Distribution Plant - Customer Component
WKCAP	9	Other	CUST -	ALLOC FACTOR # 412 - Annual Number of Bills
WKCAP	10	TOTAL MATERIALS & SUPPLIES	<u>105</u>	SUM LINES (2:9)
WKCAP	11			
WKCAP	12	<u>PLUS: EXCLUSIONS</u>		
WKCAP	13	Production	DEM -	ALLOC FACTOR # 101 - Jurisdictional Production Capacity - 12 CP
WKCAP	14	Production	EGY -	ALLOC FACTOR # 101 - Jurisdictional Production Capacity - 12 CP
WKCAP	15	Transmission	DEM (2)	ALLOC FACTOR # 117 - Transmission - 12 CP
WKCAP	16	Subtransmission	DEM (4)	ALLOC FACTOR # 117 - Transmission - 12 CP
WKCAP	17	Distribution Primary	DEM -	ALLOC FACTOR # 105 - Distribution Primary Capacity - NCP
WKCAP	18	Distribution Secondary	DEM -	ALLOC FACTOR # 106 - Distri. Secondary Capacity - Customer Max Demands
WKCAP	19	Distribution	CUST -	ALLOC FACTOR # 907 - Distribution Plant - Customer Component
WKCAP	20	Other	CUST -	ALLOC FACTOR # 412 - Annual Number of Bills
WKCAP	21	TOTAL CASH	<u>(6)</u>	SUM LINES (13:20)
WKCAP	22			
WKCAP	23	<u>PLUS: NET ADDITIONS</u>		
WKCAP	24	Production	DEM -	ALLOC FACTOR # 101 - Jurisdictional Production Capacity - 12 CP
WKCAP	25	Production	EGY -	ALLOC FACTOR # 101 - Jurisdictional Production Capacity - 12 CP
WKCAP	26	Transmission	DEM 265	ALLOC FACTOR # 117 - Transmission - 12 CP
WKCAP	27	Subtransmission	DEM 524	ALLOC FACTOR # 117 - Transmission - 12 CP
WKCAP	28	Distribution Primary	DEM -	ALLOC FACTOR # 105 - Distribution Primary Capacity - NCP
WKCAP	29	Distribution Secondary	DEM -	ALLOC FACTOR # 106 - Distri. Secondary Capacity - Customer Max Demands
WKCAP	30	Distribution	CUST -	ALLOC FACTOR # 907 - Distribution Plant - Customer Component
WKCAP	31	Other	CUST -	ALLOC FACTOR # 412 - Annual Number of Bills
WKCAP	32	TOTAL NET ADDITIONS	<u>789</u>	SUM LINES (24:31)
WKCAP	33			
WKCAP	34	<u>MINUS: NET DEDUCTIONS</u>		
WKCAP	35	Production	DEM -	ALLOC FACTOR # 101 - Jurisdictional Production Capacity - 12 CP
WKCAP	36	Production	EGY -	ALLOC FACTOR # 101 - Jurisdictional Production Capacity - 12 CP
WKCAP	37	Transmission	DEM 320	ALLOC FACTOR # 117 - Transmission - 12 CP
WKCAP	38	Subtransmission	DEM 633	ALLOC FACTOR # 117 - Transmission - 12 CP
WKCAP	39	Distribution Primary	DEM -	ALLOC FACTOR # 105 - Distribution Primary Capacity - NCP
WKCAP	40	Distribution Secondary	DEM -	ALLOC FACTOR # 106 - Distri. Secondary Capacity - Customer Max Demands
WKCAP	41	Distribution	CUST -	ALLOC FACTOR # 907 - Distribution Plant - Customer Component
WKCAP	42	Other	CUST -	ALLOC FACTOR # 412 - Annual Number of Bills
WKCAP	43	TOTAL NET DEDUCTIONS	<u>953</u>	SUM LINES (35:42)

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ALLOCATION ASSIGNMENT REPORT
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WORKING CAPITAL - WKCAP

REPORT	LINE NO.		FERC JURIS	METHOD OF ASSIGNMENT
WKCAP	44	<u>PLUS: FUEL INVENTORY</u>		
WKCAP	45	Production	EGY	ALLOCFACTOR # 201 -- Energy - Output to Line
WKCAP	46	TOTAL FUEL INVENTORY		Sum Line 45
WKCAP	47			
WKCAP	48	<u>EQUALS: WORKING CAPITAL. (Incl. fuel inventory)</u>		
WKCAP	49	Production	DEM	SUM LINES (2 +13 +24) - Line 35
WKCAP	50	Production	EGY	SUM LINES (3 +14 +25 +45) - Line 36
WKCAP	51	Transmission	DEM	SUM LINES (4 +15 +26) - Line 37
WKCAP	52	Subtransmission	DEM	SUM LINES (5 +16 +27) - Line 38
WKCAP	53	Distribution Primary	DEM	SUM LINES (6 +17 +28) - Line 39
WKCAP	54	Distribution Secondary	DEM	SUM LINES (7 +18 +29) - Line 40
WKCAP	55	Distribution	CUST	SUM LINES (8 +19 +30) - Line 41
WKCAP	56	Other	CUST	SUM LINES (9 +20 +31) - Line 42
WKCAP	57			
WKCAP	58	TOTAL WORKING CAPITAL		SUM LINES (49:56)

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CONSTRUCTION WORK IN PROGRESS - CWIP

REPORT	LINE NO.	FERC JURIS	METHOD OF ASSIGNMENT
CWIP	1		<u>PRODUCTION CWIP</u>
CWIP	2	DEM	Production Demand -
CWIP	3	EGY	Production Energy -
CWIP	4		TOTAL PRODUCTION CWIP -
CWIP	5		
CWIP	6		
CWIP	7		<u>TRANSMISSION CWIP</u>
CWIP	8	DEM	Step-Up Substations -
CWIP	9	DEM	Hi-Volt Transmission 126
CWIP	10	DEM	Subtransmission Common 249
CWIP	11		TOTAL TRANSMISSION CWIP 376
CWIP	12		
CWIP	13		
CWIP	14		<u>DISTRIBUTION CWIP</u>
CWIP	15	DEM	Distribution Primary -
CWIP	16	DEM	Distribution Secondary -
CWIP	17	CUST	Distribution -
CWIP	18		TOTAL DISTRIBUTION CWIP -
CWIP	19		
CWIP	20		
CWIP	21		<u>PROD. TRANS & DIST CWIP</u>
CWIP	22	DEM	Production -
CWIP	23	EGY	Production -
CWIP	24	DEM	Transmission 126
CWIP	25	DEM	Subtransmission 249
CWIP	26	DEM	Distribution Primary -
CWIP	27	DEM	Distribution Secondary -
CWIP	28	CUST	Distribution -
CWIP	29	CUST	Other -
CWIP	30		TOTAL PROD, TRANS & DIST CWIP 376
			ALLOC FACTOR # 101 -- Jurisdictional Production Capacity - 12 CP
			ALLOC FACTOR # 101 -- Jurisdictional Production Capacity - 12 CP
			SUM LINES (2:3)
			ALLOC FACTOR # 101 -- Jurisdictional Production Capacity - 12 CP
			ALLOC FACTOR # 117 -- Transmission - 12 CP
			ALLOC FACTOR # 117 -- Transmission - 12 CP
			SUM LINES (8:10)
			ALLOC FACTOR # 105 -- Distribution Primary Capacity - NCP
			ALLOC FACTOR # 106 -- Distri. Secondary Capacity - Customer Max Demands
			ALLOC FACTOR # 907 -- Distribution Plant - Customer Component
			SUM LINES (15:17)
			SUM LINES (2 + 8)
			SUM Line 3
			SUM Line 9
			SUM Line 10
			SUM Line 15
			SUM Line 16
			SUM Line 17
			EQUALS ZERO
			SUM LINES (22:29)

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CONSTRUCTION WORK IN PROGRESS - CWIP

REPORT	LINE NO.		FERC JURIS	METHOD OF ASSIGNMENT
CWIP	31	<u>PLUS: GENERAL CWIP</u>		
CWIP	32	Production	DEM -	ALLOC FACTOR # 101 -- Jurisdictional Production Capacity - 12 CP
CWIP	33	Production	EGY -	ALLOC FACTOR # 201 -- Energy - Output to Line
CWIP	34	Transmission	DEM 1	ALLOC FACTOR # 117 -- Transmission - 12 CP
CWIP	35	Subtransmission	DEM 5	ALLOC FACTOR # 117 -- Transmission - 12 CP
CWIP	36	Distribution Primary	DEM -	ALLOC FACTOR # 105 -- Distribution Primary Capacity - NCP
CWIP	37	Distribution Secondary	DEM -	ALLOC FACTOR # 106 -- Distri. Secondary Capacity - Customer Max Demands
CWIP	38	Distribution	CUST -	ALLOC FACTOR # 907 -- Distribution Plant - Customer Component
CWIP	39	Other	CUST -	ALLOC FACTOR # 412 -- Annual Number of Bills
CWIP	40	TOTAL GENERAL CWIP	<u>6</u>	SUM LINES (32:39)
CWIP	41			
CWIP	42	<u>EQUALS: TOTAL CWIP</u>		
CWIP	43	Production	DEM -	SUM LINES (22 + 32)
CWIP	44	Production	EGY -	SUM LINES (23 + 33)
CWIP	45	Transmission	DEM 127	SUM LINES (24 + 34)
CWIP	46	Subtransmission	DEM 255	SUM LINES (25 + 35)
CWIP	47	Distribution Primary	DEM -	SUM LINES (26 + 36)
CWIP	48	Distribution Secondary	DEM -	SUM LINES (27 + 37)
CWIP	49	Distribution	CUST -	SUM LINES (28 + 38)
CWIP	50	Other	CUST -	SUM LINES (29 + 39)
CWIP	51			
CWIP	52	TOTAL CWIP	<u>382</u>	SUM LINES (43:50)

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ALLOCATION ASSIGNMENT REPORT
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NET PLANT AND RATE BASE - RBASE

REPORT	LINE NO.		FERC JURIS		METHOD OF ASSIGNMENT
RBASE	1	<u>PLANT IN SERVICE</u>			
RBASE	2	Production	DEM	-	SCH. - PLTSVC: Line 100
RBASE	3	Production	EGY	-	SCH. - PLTSVC: Line 101
RBASE	4	Transmission	DEM	3,442	SCH. - PLTSVC: Line 102
RBASE	5	Subtransmission	DEM	8,807	SCH. - PLTSVC: Line 103
RBASE	6	Distribution Primary	DEM	-	SCH. - PLTSVC: Line 104
RBASE	7	Distribution Secondary	DEM	-	SCH. - PLTSVC: Line 105
RBASE	8	Distribution	CUST	-	SCH. - PLTSVC: Line 106
RBASE	9	Other	CUST	-	SCH. - PLTSVC: Line 107
RBASE	10	TOTAL PLANT IN SERVICE		<u>10,249</u>	SUM LINES (2:9)
RBASE	11				
RBASE	12	<u>PLUS: PLANT HELD FOR FUTURE USE</u>			
RBASE	13	Production	DEM	-	SCH. - PHFFU: Line 2
RBASE	14	Production	EGY	-	SCH. - PHFFU: Line 3
RBASE	15	Transmission	DEM	161	SCH. - PHFFU: Line 4
RBASE	16	Subtransmission	DEM	299	SCH. - PHFFU: Line 5
RBASE	17	Distribution Primary	DEM	-	SCH. - PHFFU: Line 6
RBASE	18	Distribution Secondary	DEM	-	SCH. - PHFFU: Line 7
RBASE	19	Distribution	CUST	-	SCH. - PHFFU: Line 8
RBASE	20	Other	CUST	-	SCH. - PHFFU: Line 9
RBASE	21	TOTAL PLANT HELD FOR FUTURE USE		<u>450</u>	SUM LINES (13:20)
RBASE	22				
RBASE	23	<u>EQUALS: TOTAL PLANT</u>			
RBASE	24	Production	DEM	-	SUM LINES (2 + 13)
RBASE	25	Production	EGY	-	SUM LINES (3 + 14)
RBASE	26	Transmission	DEM	3,593	SUM LINES (4 + 15)
RBASE	27	Subtransmission	DEM	7,106	SUM LINES (5 + 16)
RBASE	28	Distribution Primary	DEM	-	SUM LINES (6 + 17)
RBASE	29	Distribution Secondary	DEM	-	SUM LINES (7 + 18)
RBASE	30	Distribution	CUST	-	SUM LINES (8 + 19)
RBASE	31	Other	CUST	-	SUM LINES (9 + 20)
RBASE	32	TOTAL PLANT		<u>10,699</u>	SUM LINES (24:31)
RBASE	33				
RBASE	34	<u>LESS: DEPRECIATION RESERVE</u>			
RBASE	35	Production	DEM	-	SCH. - ACCDPR: Line 101
RBASE	36	Production	EGY	-	SCH. - ACCDPR: Line 102
RBASE	37	Transmission	DEM	1,074	SCH. - ACCDPR: Line 103
RBASE	38	Subtransmission	DEM	1,967	SCH. - ACCDPR: Line 104
RBASE	39	Distribution Primary	DEM	-	SCH. - ACCDPR: Line 105
RBASE	40	Distribution Secondary	DEM	-	SCH. - ACCDPR: Line 106
RBASE	41	Distribution	CUST	-	SCH. - ACCDPR: Line 107
RBASE	42	Other	CUST	-	SCH. - ACCDPR: Line 108
RBASE	43	TOTAL DEPRECIATION RESERVE		<u>3,041</u>	SUM LINES (35:42)

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TAMPA ELECTRIC COMPANY
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ALLOCATION ASSIGNMENT REPORT
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NET PLANT AND RATE BASE - RBASE

REPORT	LINE NO.		FERC JURIS	METHOD OF ASSIGNMENT
RBASE	44	<u>EQUALS: NET PLANT</u>		
RBASE	45	Production	DEM -	LINES (24 - 35)
RBASE	46	Production	EGY -	LINES (25 - 36)
RBASE	47	Transmission	DEM 2,519	LINES (26 - 37)
RBASE	48	Subtransmission	DEM 5,139	LINES (27 - 38)
RBASE	49	Distribution Primary	DEM -	LINES (28 - 39)
RBASE	50	Distribution Secondary	DEM -	LINES (29 - 40)
RBASE	51	Distribution	CUST -	LINES (30 - 41)
RBASE	52	Other	CUST -	LINES (31 - 42)
RBASE	53	TOTAL NET PLANT	<u>7,658</u>	SUM LINES (45:52)
RBASE	54			
RBASE	55	<u>PLUS: WORKING CAPITAL</u>		
RBASE	56	Production	DEM -	SCH. - WKCAP: Line 49
RBASE	57	Production	EGY -	SCH. - WKCAP: Line 50
RBASE	58	Transmission	DEM (22)	SCH. - WKCAP: Line 51
RBASE	59	Subtransmission	DEM (44)	SCH. - WKCAP: Line 52
RBASE	60	Distribution Primary	DEM -	SCH. - WKCAP: Line 53
RBASE	61	Distribution Secondary	DEM -	SCH. - WKCAP: Line 54
RBASE	62	Distribution	CUST -	SCH. - WKCAP: Line 55
RBASE	63	Other	CUST -	SCH. - WKCAP: Line 56
RBASE	64	TOTAL WORKING CAPITAL	<u>(66)</u>	SUM LINES (56:63)
RBASE	65			
RBASE	66	<u>PLUS: CWIP</u>		
RBASE	67	Production	DEM -	SCH. - CWIP: Line 43
RBASE	68	Production	EGY -	SCH. - CWIP: Line 44
RBASE	69	Transmission	DEM 127	SCH. - CWIP: Line 45
RBASE	70	Subtransmission	DEM 255	SCH. - CWIP: Line 46
RBASE	71	Distribution Primary	DEM -	SCH. - CWIP: Line 47
RBASE	72	Distribution Secondary	DEM -	SCH. - CWIP: Line 48
RBASE	73	Distribution	CUST -	SCH. - CWIP: Line 49
RBASE	74	Other	CUST -	SCH. - CWIP: Line 50
RBASE	75	TOTAL CWIP	<u>382</u>	SUM LINES (67:74)
RBASE	76			
RBASE	77	<u>EQUALS: RATE BASE</u>		
RBASE	78	Production	DEM -	SUM LINES (45 +56 +67)
RBASE	79	Production	EGY -	SUM LINES (46 +57 +68)
RBASE	80	Transmission	DEM 2,624	SUM LINES (47 +58 +69)
RBASE	81	Subtransmission	DEM 5,350	SUM LINES (48 +59 +70)
RBASE	82	Distribution Primary	DEM -	SUM LINES (49 +60 +71)
RBASE	83	Distribution Secondary	DEM -	SUM LINES (50 +61 +72)
RBASE	84	Distribution	CUST -	SUM LINES (51 +62 +73)
RBASE	85	Other	CUST -	SUM LINES (52 +63 +74)
RBASE	86	TOTAL RATE BASE	<u>7,974</u>	SUM LINES (78:85)

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12 CP & 1/13 AD
PRESENT

PRESENT RATE STRUCTURE
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 PROJECTED CALENDAR YEAR 2014; FULLY ADJUSTED DATA
 MINIMUM DISTRIBUTION SYSTEM (MDS) NOT EMPLOYED

TAMPA ELECTRIC COMPANY
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY
 (000's)

PAGE 1

SUMMARY - CLASS ROR'S & REVENUE REQUIREMENTS -ROR

LINE NO.	FPSC JURIS	RS	GS	GSD	IS	LS ENERGY	LS FACILITIES	ALLOC FACTOR
1	OPERATING REVENUES							
2	907,769	489,649	57,854	290,876	28,538	5,467	35,484	
3	42,895	30,436	3,306	8,198	517	359	80	
4								
5	850,664	520,085	61,260	298,874	29,054	5,826	35,585	
6								
7								
8	OPERATING EXPENSES							
9	9,301	4,350	521	3,893	426	112	-	
10	354,533	205,930	23,943	105,873	8,404	2,501	7,881	
11	233,881	130,508	14,377	71,623	4,691	1,179	11,503	
12	65,789	37,282	4,074	20,530	1,391	357	2,155	
13	77,391	36,163	5,049	26,459	4,719	480	4,521	
14	(132)	(74)	(8)	(42)	(3)	(1)	(4)	
15								
16	740,763	414,159	47,956	228,335	19,628	4,628	26,056	
17								
18								
19	209,901	105,926	13,305	70,538	9,426	1,198	9,508	
20								
21								
22	RATE BASE							
23	6,506,194	3,644,394	396,467	2,080,561	136,750	33,638	214,395	
24	35,409	19,858	2,128	12,517	764	122	-	
25	61,119	24,867	3,214	29,539	3,763	1,003	(1,267)	
26	174,146	94,882	10,537	62,969	4,912	480	366	
27	2,436,894	1,358,360	147,615	761,955	50,208	13,527	105,228	
28								
29	4,339,974	2,425,641	264,731	1,423,620	96,000	21,715	108,266	
30								
31								
32								
33	4.84	4.37	5.03	4.95	9.82	5.52	8.78	
34								
35	1.00	0.90	1.04	1.02	2.03	1.14	1.82	

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PRESENT RATE STRUCTURE
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 MINIMUM DISTRIBUTION SYSTEM (MDS) NOT EMPLOYED

TAMPA ELECTRIC COMPANY
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY
 (000's)

PAGE 2

SUMMARY - CLASS ROR'S & REVENUE REQUIREMENTS - ROR

LINE NO.	FPSC JURIS	RS	GS	GSD	IS	LS ENERGY	LS FACILITIES	ALLOC FACTOR
36	<u>DEVELOPMENT OF REVENUE REQUIREMENTS</u>							
37	4,339,974	2,425,641	264,731	1,423,620	96,000	21,715	108,266	
38	6.74%	6.74%	6.74%	6.74%	6.74%	6.74%	6.74%	
39	(@ 11.25% ROE)							
40	292,514	163,488	17,843	95,952	6,470	1,464	7,297	
41								
42	209,901	105,926	13,305	70,538	9,426	1,198	9,508	
43								
44	82,613	57,562	4,538	25,414	(2,956)	266	(2,211)	
45	1.6322	1.6322	1.6322	1.6322	1.6322	1.6322	1.6322	
46								
47	134,841	93,953	7,407	41,480	(4,824)	434	(3,609)	
48								
49	950,664	520,085	61,260	298,874	29,054	5,826	35,565	
50								
51	1,085,505	614,038	68,668	340,354	24,230	6,260	31,955	
52	(42,895)	(30,436)	(3,306)	(8,198)	(517)	(359)	(80)	
53								
54	1,042,610	583,603	65,361	332,156	23,713	5,901	31,875	
55								
56	0.87	0.84	0.89	0.88	1.20	0.93	1.11	

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TAMPA ELECTRIC COMPANY
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PRESENT RATE STRUCTURE
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 MINIMUM DISTRIBUTION SYSTEM (MDS) NOT EMPLOYED

TAMPA ELECTRIC COMPANY
 COST OF SERVICE STUDY
 (000's)

OPERATING REVENUES - OPREV

LINE NO.		FPSC JURIS	RS	GS	GSD	IS	LS ENERGY	LS FACILITIES	ALLOC FACTOR	
1	SALES REVENUE	REV	907,769	489,649	57,954	290,876	28,538	5,467	35,484	501
2										
3	MISC SERVICE REVENUE: Acct 451	CUST	21,595	18,968	2,088	425	-	114	-	420
4				87.8%	9.7%	2.0%	0.0%	0.5%	0.0%	
5	RENT REVENUE: Acct 454									
8	Production	DEM	42	23	3	15	1	0	-	122
7	Transmission	DEM	615	341	37	220	16	1	-	117
8	Subtransmission	DEM	193	107	12	69	5	0	-	117
9	Distribution Primary	DEM	9,244	5,471	524	3,087	50	131	-	105
10	Distribution Secondary	DEM	132	93	9	29	-	1	-	106
11	TOTAL RENT REVENUE		10,227	6,035	585	3,401	72	133	-	
12										
13	PLANT RELATED REVENUE: Acct 456									
14	Production	DEM	1,159	635	70	420	32	2	-	122
15	Production	EGY	228	106	13	95	10	3	-	201
16	Transmission	DEM	589	326	36	211	15	1	-	117
17	Transmission Firm Whel.	REV	-	-	-	-	-	-	-	202
18	Subtransmission	DEM	153	85	9	55	4	0	-	117
19	Distribution Primary	DEM	355	210	20	118	2	5	-	105
20	Distribution Secondary	DEM	251	176	18	55	-	2	-	106
21	Distribution	CUST	188	89	12	5	1	0	80	907
22	Other	CUST	19	17	2	0	0	0	-	412
23	TOTAL PLANT RELATED REVENUE		2,941	1,644	179	960	64	13	80	
24										
25	ENERGY-RELATED REVENUE: Acct 456									
26	Steam & Miscellaneous	EGY	8,231	3,850	461	3,445	377	99	-	201
27	Other SO2 Whsl	EGY	-	-	-	-	-	-	-	202
28	Subtotal Non-Sales Revenue	SUBTOTAL	8,231	3,850	461	3,445	377	99	-	
29	Collect Fee/Sales Tax	EGY	76	35	4	32	3	1	-	204
30	Energy Power Sales	EGY	-	-	-	-	-	-	-	201
31	Unbilled Revenue	EGY	(174)	(98)	(11)	(66)	-	(1)	-	508
32	Subtotal Sales Revenue	SUBTOTAL	(99)	(61)	(7)	(34)	3	(0)	-	
33	TOTAL ENERGY RELATED REVENUE		8,133	3,789	454	3,411	380	99	-	
34										
35	TOTAL OPERATING REVENUE									
36	Sales (Incl Transm Firm Whel)	REV	907,769	489,649	57,954	290,876	28,538	5,467	35,484	
37	Production	DEM	1,201	657	73	438	33	2	-	
38	Production	EGY	8,360	3,895	466	3,506	391	102	-	
39	Transmission	DEM	1,204	667	73	431	31	1	-	
40	Subtransmission	DEM	347	192	21	124	9	0	-	
41	Distribution Primary	DEM	9,599	5,661	544	3,185	52	136	-	
42	Distribution Secondary	DEM	383	269	27	85	-	3	-	
43	Distribution	CUST	188	89	12	5	1	0	80	
44	Other	CUST	21,614	18,985	2,090	428	0	114	-	
45										
46	TOTAL OPERATING REVENUE		950,664	520,085	61,260	298,874	29,054	5,826	35,565	

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TAMPA ELECTRIC COMPANY
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY
 (000's)

OPERATION & MAINTENANCE EXPENSES - O&M

LINE NO.		FPSC JURIS	RS	GS	GSD	IS	LS ENERGY	LS FACILITIES	ALLOC FACTOR
1	<u>FUEL & POWER TRANSACTIONS</u>								
2	Whsl Capacity & Reactive Pwr	DEM	-	-	-	-	-	-	201
3	Whsl NR SO 2 allowances	EGY	-	-	-	-	-	-	201
4	Whsl NRFuel Handling & Analysis	EGY	-	-	-	-	-	-	201
5									
6	Retail Reactive Power	DEM	-	-	-	-	-	-	122
7	Retail NRFuel Handling & Misc.	EGY	9,301	4,350	521	3,893	426	112	201
8									
9	Production Demand	DEM	-	-	-	-	-	-	
10	Production Energy	EGY	9,301	4,350	521	3,893	426	112	
11	TOTAL FUEL & POWER TRANSACTIONS O&M		9,301	4,350	521	3,893	426	112	
12									
13									
14	<u>PRODUCTION O&M</u>								
15	Production Demand	DEM	52,996	29,016	3,207	19,226	1,452	96	122
16	Production Energy	EGY	73,712	34,472	4,127	30,850	3,374	889	201
17	TOTAL PRODUCTION O&M		126,709	63,488	7,334	50,076	4,825	985	
18									
19									
20	<u>TRANSMISSION O&M</u>								
21	Step-Up Substations	DEM	1,804	988	109	654	49	3	122
22									
23	High-Volt Transmission	DEM	1,839	1,019	112	659	48	2	117
24									
25	Subtransmission								
26	Substations	DEM	6,741	3,735	410	2,414	174	6	117
27	LINES	DEM	3,170	1,757	193	1,135	82	3	117
28	Subtransmission		9,911	5,492	603	3,549	256	9	
29									
30	TOTAL TRANSMISSION O&M		13,554	7,499	825	4,863	353	14	

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TAMPA ELECTRIC COMPANY
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY
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OPERATION & MAINTENANCE EXPENSES - O&M

LINE NO.		FPSC JURIS	RS	GS	GSD	IS	LS ENERGY	LS FACILITIES	ALLOC. FACTOR
31	<u>DISTRIBUTION O&M</u>								
32	Substations	DEM	4,132	2,445	234	1,371	22	59	105
33									
34	OH LINES Direct	CUST	1,597	-	-	-	-	1,597	310
35	OH LINES Primary	DEM	22,860	13,412	1,285	7,519	122	321	105
36	OH LINES Primary (MDS)	CUST	-	-	-	-	-	-	418
37	OH LINES Secondary	DEM	2,353	1,651	165	520	-	18	106
38	OH LINES Secondary (MDS)	CUST	-	-	-	-	-	-	420
39	TOTAL OH LINES		26,610	15,062	1,450	8,039	122	340	1,597
40									
41	UG LINES Direct	CUST	-	-	-	-	-	-	310
42	UG LINES Primary	DEM	3,118	1,846	177	1,035	17	44	105
43	UG LINES Primary (MDS)	CUST	-	-	-	-	-	-	418
44	UG LINES Secondary	DEM	1,367	959	96	302	-	11	106
45	UG LINES Secondary (MDS)	CUST	-	-	-	-	-	-	420
46	TOTAL UG LINES		4,486	2,805	272	1,337	17	55	-
47									
48	Transformers	DEM	445	312	31	98	-	3	106
49	Transformers (MDS)	CUST	-	-	-	-	-	-	420
50									
51	Services	CUST	7,533	6,616	728	148	-	40	420
52	Meters	CUST	4,882	3,570	672	577	62	1	308
53	Interruptible Equipment	CUST	46	-	-	-	45	-	309
54	Street Lighting	CUST	3,152	-	-	-	-	3,152	310
55									
56	Distribution O&M	DEM	34,075	20,625	1,987	10,845	162	457	-
57	Distribution O&M	CUST	17,208	10,186	1,400	725	107	41	4,749
58									
59	TOTAL DISTRIBUTION O&M		51,284	30,811	3,388	11,570	268	498	4,749
60									
61									
62	<u>PROD. TRANS & DIST O&M</u>								
63	Production	DEM	54,800	30,003	3,316	19,881	1,501	99	-
64	Production	EGY	73,712	34,472	4,127	30,850	3,374	889	-
65	Transmission	DEM	1,839	1,019	112	659	48	2	-
66	Subtransmission	DEM	9,911	5,492	603	3,549	256	9	-
67	Distribution Primary	DEM	29,910	17,703	1,696	9,925	162	424	-
68	Distribution Secondary	DEM	4,166	2,922	291	920	-	33	-
69	Distribution	CUST	17,208	10,186	1,400	725	107	41	4,749
70	Other	CUST	-	-	-	-	-	-	-
71	TOTAL PROD. TRANS & DIST O&M		191,546	101,798	11,546	66,509	5,447	1,497	4,749

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TAMPA ELECTRIC COMPANY
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY
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OPERATION & MAINTENANCE EXPENSES - O&M

LINE NO.		FPSC JURIS	RS	GS	GSD	IS	LS ENERGY	LS FACILITIES	ALLOC. FACTOR	
72	<u>PLUS: OTHER CUSTOMER O&M</u>									
73	Uncollectible	CUST	3,623	1,954	231	1,180	114	22	142	507
74	Billing & Records	CUST	24,924	21,886	2,409	496	2	131	-	412
75	Meter Reading	CUST	2,685	1,411	934	314	28	0	-	311
76	Cust Svc & Info	CUST	1,267	1,113	122	25	0	7	-	412
77	Sales	CUST	1,360	1,194	131	27	0	7	-	412
78	TOTAL OTHER CUSTOMER O&M		33,859	27,558	3,829	2,022	141	167	142	
79										
80	<u>PLUS: ADMIN & GENERAL O&M (EXCL. STORM ACCRUAL)</u>									
81	Production	DEM	40,901	22,393	2,475	14,838	1,120	74	-	122
82	Production	EGY	28,975	13,551	1,622	12,127	1,326	350	-	201
83	Transmission	DEM	990	549	80	355	28	1	-	117
84	Subtransmission	DEM	5,097	2,824	310	1,825	132	5	-	117
85	Distribution Primary	DEM	14,548	8,610	825	4,827	79	206	-	105
86	Distribution Secondary	DEM	2,388	1,675	167	527	-	19	-	106
87	Distribution	CUST	9,398	5,563	765	396	58	22	2,593	607
88	Other	CUST	18,830	16,535	1,820	375	1	99	-	412
89	TOTAL ADMIN & GENERAL O&M		121,127	71,700	8,045	35,271	2,742	776	2,593	
90										
91	<u>PLUS: ADMIN & GENERAL (STORM ACCRUAL ONLY)</u>									
92	Production	DEM	1,440	788	87	522	39	3	-	122
93	Production	EGY	-	-	-	-	-	-	-	204
94	Transmission	DEM	135	75	8	48	3	0	-	817
95	Subtransmission	DEM	265	147	16	95	7	0	-	817
96	Distribution Primary	DEM	2,735	1,619	155	908	15	39	-	105
97	Distribution Secondary	DEM	1,984	1,392	139	438	-	16	-	108
98	Distribution	CUST	1,441	853	117	61	9	3	398	607
99	Other	CUST	-	-	-	-	-	-	-	412
100	TOTAL ADMIN & GENERAL STORM ACCRUAL		8,000	4,874	523	2,072	74	61	398	
101	SUBTOTAL ADMIN & GENERAL O&M		129,127	76,574	8,568	37,343	2,816	836	2,991	
102										
103	<u>EQUALS: O&M EXP LESS FUEL & POWER TRANS</u>									
104	Production	DEM	97,142	53,185	5,879	35,242	2,661	175	-	
105	Production	EGY	102,688	48,023	5,749	42,977	4,700	1,239	-	
106	Transmission	DEM	2,964	1,642	180	1,061	77	3	-	
107	Subtransmission	DEM	15,273	8,463	930	5,470	395	14	-	
108	Distribution Primary	DEM	47,193	27,932	2,676	15,660	255	669	-	
109	Distribution Secondary	DEM	8,538	5,989	597	1,885	-	67	-	
110	Distribution	CUST	28,047	16,602	2,282	1,182	174	67	7,740	
111	Other	CUST	52,889	44,093	5,649	2,396	143	266	142	
112										
113	TOTAL O&M EXPENSE (EXCL. FUEL & POWER TRANS.)		354,533	205,930	23,943	105,873	8,404	2,501	7,881	
114										
115	<u>EQUALS: O&M EXP PLUS FUEL & POWER TRANS</u>									
116	Production	DEM	97,142	53,185	5,879	35,242	2,661	175	-	
117	Production	EGY	111,989	52,373	6,270	48,869	5,125	1,351	-	
118	Transmission	DEM	2,964	1,642	180	1,061	77	3	-	
119	Subtransmission	DEM	15,273	8,463	930	5,470	395	14	-	
120	Distribution Primary	DEM	47,193	27,932	2,676	15,660	255	669	-	
121	Distribution Secondary	DEM	8,538	5,989	597	1,885	-	67	-	
122	Distribution	CUST	28,047	16,602	2,282	1,182	174	67	7,740	
123	Other	CUST	52,889	44,093	5,649	2,396	143	266	142	
124	TOTAL O&M EXPENSE (INCL. FUEL & POWER TRANS.)		363,834	210,280	24,464	109,766	8,830	2,613	7,881	

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TAMPA ELECTRIC COMPANY
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY
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DEPRECIATION EXPENSE - DEPRE

LINE NO.		FPSC JURIS	RS	GS	GSD	IS	LS ENERGY	LS FACILITIES	ALLOC. FACTOR
1	<u>PRODUCTION DEPREC EXPENSE</u>								
2	Production Demand	DEM	100,038	54,771	6,054	36,292	2,740	180	122
3	Production Energy	EGY	15,565	7,279	871	6,514	712	188	201
4	TOTAL PRODUCTION DEPRE EXPENSE		115,603	62,050	6,925	42,807	3,453	368	
5									
6									
7	<u>TRANSMISSION DEPREC EXPENSE</u>								
8	Step-Up Substations	DEM	1,209	662	73	439	33	2	122
9									
10	High-Volt Transmission	DEM	5,638	3,124	343	2,019	146	5	117
11									
12	Subtransmission								
13	Substations	DEM	4,002	2,218	244	1,433	104	4	117
14	LINES	DEM	6,903	3,825	420	2,472	179	7	117
15	Subtransmission		10,905	6,043	664	3,906	282	10	
16									
17	TOTAL TRANSMISSION DEPREC EXPENSE		17,752	9,829	1,081	6,363	461	18	

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TAMPA ELECTRIC COMPANY
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DEPRECIATION EXPENSE - DEPRE

LINE NO.			FPSC JURIS	RS	GS	GSD	IS	LS ENERGY	LS FACILITIES	ALLOC. FACTOR	
18	<u>DISTRIBUTION DEPREC EXPENSE</u>										
19	Substations	DEM	5,050	2,989	286	1,676	27	72	-	105	
20											
21	Poles Direct	CUST	1,021	-	-	-	-	-	1,021	310	
22	Poles Primary	DEM	9,536	5,644	541	3,164	52	135	-	105	
23	Poles Primary (MDS)	CUST	-	-	-	-	-	-	-	418	
24	Poles Secondary	DEM	415	291	29	92	-	3	-	106	
25	Poles Secondary (MDS)	CUST	-	-	-	-	-	-	-	420	
26	TOTAL POLES		10,972	5,935	570	3,256	52	139	1,021		
27											
28	OH LINES Direct	CUST	180	-	-	-	-	-	180	310	
29	OH LINES Primary	DEM	6,038	3,574	342	2,004	33	86	-	105	
30	OH LINES Primary (MDS)	CUST	-	-	-	-	-	-	-	418	
31	OH LINES Secondary	DEM	1,033	724	72	228	-	8	-	106	
32	OH LINES Secondary (MDS)	CUST	-	-	-	-	-	-	-	420	
33	TOTAL OH LINES		7,250	4,298	415	2,232	33	94	180		
34											
35	UG LINES Direct	CUST	-	-	-	-	-	-	-	310	
36	UG LINES Primary	DEM	7,047	4,171	400	2,338	38	100	-	105	
37	UG LINES Primary (MDS)	CUST	-	-	-	-	-	-	-	418	
38	UG LINES Secondary	DEM	3,089	2,167	216	682	-	24	-	106	
39	UG LINES Secondary (MDS)	CUST	-	-	-	-	-	-	-	420	
40	TOTAL UG LINES		10,136	6,338	616	3,020	38	124	-		
41											
42	Transformers	DEM	21,835	15,317	1,527	4,821	-	171	-	106	
43	Transformers (MDS)	CUST	-	-	-	-	-	-	-	420	
44											
45	Services	CUST	5,911	5,192	572	116	-	31	-	420	
46	Meters	CUST	5,767	4,218	794	682	73	1	-	308	
47	Interruptible Equipment	CUST	44	-	-	-	44	-	-	309	
48	Street Lighting	CUST	9,541	-	-	-	-	-	9,541	310	
49											
50	Total Distribution Expense										
51	Distribution Expense	DEM	54,043	34,877	3,413	15,005	150	599	-		
52	Distribution Expense	CUST	22,464	9,410	1,365	798	117	33	10,741		
53											
54	TOTAL DISTRIBUTION DEPREC EXPENSE		76,508	44,287	4,778	15,803	266	631	10,741		
55											
56	<u>PROD. TRANS & DIST DEPREC EXPENSE</u>										
57	Production	DEM	101,246	55,432	6,127	36,731	2,774	183	-		
58	Production	EGY	15,565	7,279	871	6,514	712	188	-		
59	Transmission	DEM	5,638	3,124	343	2,019	146	5	-		
60	Subtransmission	DEM	10,905	6,043	664	3,906	282	10	-		
61	Distribution Primary	DEM	27,672	16,378	1,569	9,182	150	393	-		
62	Distribution Secondary	DEM	26,372	18,499	1,844	5,823	-	206	-		
63	Distribution	CUST	22,464	9,410	1,365	798	117	33	10,741		
64	Other	CUST	-	-	-	-	-	-	-		
65											
66	TOTAL PROD. TRANS & DIST DEPREC EXP		209,863	116,166	12,784	64,973	4,180	1,017	10,741		

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DEPRECIATION EXPENSE - DEPRE

LINE NO.		FPSC JURIS	RS	GS	GSD	IS	LS ENERGY	LS FACILITIES	ALLOC. FACTOR	
67	<u>PLUS: COMMUNICATION EQP DEPREC EXP</u>									
68	Production	DEM	643	352	39	233	18	1	-	122
69	Production	EGY	471	220	26	197	22	6	-	201
70	Transmission	DEM	227	126	14	81	6	0	-	117
71	Subtransmission	DEM	113	62	7	40	3	0	-	117
72	Distribution Primary	DEM	553	328	31	184	3	8	-	105
73	Distribution Secondary	DEM	271	190	19	60	-	2	-	106
74	Distribution	CUST	144	69	9	4	1	0	62	907
75	Other	CUST	377	331	36	7	0	2	-	412
76										
77	TOTAL COMMUNICATION EQP DEPREC EXP		2,800	1,678	182	807	52	19	62	
78										
79	<u>PLUS: TRANSPORTATION EQP DEPREC EXP</u>									
80	Production	DEM	113	62	7	41	3	0	-	122
81	Production	EGY	-	-	-	-	-	-	-	201
82	Transmission	DEM	-	-	-	-	-	-	-	117
83	Subtransmission	DEM	-	-	-	-	-	-	-	117
84	Distribution Primary	DEM	-	-	-	-	-	-	-	105
85	Distribution Secondary	DEM	-	-	-	-	-	-	-	106
86	Distribution	CUST	-	-	-	-	-	-	-	907
87	Other	CUST	-	-	-	-	-	-	-	412
88										
89	TOTAL TRANSPORTATION EQP DEPREC EXP		113	62	7	41	3	0	-	
90										
91	<u>PLUS: GENERAL & INTANGIBLE DEPREC EXP</u>									
92	Production	DEM	5,906	3,233	357	2,143	162	11	-	122
93	Production	EGY	5,352	2,503	300	2,240	245	65	-	201
94	Transmission	DEM	162	90	10	58	4	0	-	117
95	Subtransmission	DEM	839	465	51	300	22	1	-	117
96	Distribution Primary	DEM	2,555	1,512	145	848	14	36	-	105
97	Distribution Secondary	DEM	372	261	28	82	-	3	-	106
98	Distribution	CUST	1,640	780	102	45	9	4	700	907
99	Other	CUST	4,279	3,758	414	85	0	23	-	412
100										
101	TOTAL GENERAL & INTANGIBLE DEPREC EXP		21,106	12,603	1,404	5,802	456	141	700	
102										
103	<u>EQUALS: DEPRECIATION EXPENSE</u>									
104	Production	DEM	107,909	59,080	6,530	39,148	2,956	195	-	
105	Production	EGY	21,389	10,003	1,198	8,952	979	258	-	
106	Transmission	DEM	6,027	3,340	367	2,158	156	6	-	
107	Subtransmission	DEM	11,857	6,571	722	4,246	307	11	-	
108	Distribution Primary	DEM	30,780	18,218	1,746	10,214	166	437	-	
109	Distribution Secondary	DEM	27,015	18,950	1,889	5,965	-	211	-	
110	Distribution	CUST	24,249	10,259	1,476	847	127	36	11,503	
111	Other	CUST	4,656	4,088	450	93	0	25	-	
112										
113	TOTAL DEPRECIATION EXPENSE		233,881	130,508	14,377	71,623	4,691	1,179	11,503	

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TAMPA ELECTRIC COMPANY
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY
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TAXES OTHER THAN INCOME TAXES - TXOTH

LINE NO.		FPSC JURIS	RS	GS	GSD	IS	LS ENERGY	LS FACILITIES	ALLOC. FACTOR
1	<u>PAYROLL TAXES</u>								
2	Production	DEM	3,274	1,793	198	1,188	90	6	122
3	Production	EGY	2,968	1,388	188	1,242	136	36	201
4	Transmission	DEM	90	50	5	32	2	0	117
5	Subtransmission	DEM	465	258	28	167	12	0	117
6	Distribution Primary	DEM	1,417	838	80	470	8	20	105
7	Distribution Secondary	DEM	206	145	14	46	-	2	106
8	Distribution	CUST	909	433	56	25	5	2	907
9	Other	CUST	2,373	2,083	229	47	0	12	412
10	TOTAL PAYROLL TAXES		11,702	6,987	779	3,217	253	78	388
11									
12	<u>PLUS: PROPERTY TAXES</u>								
13	Production	OEM	25,219	13,807	1,526	9,149	691	45	122
14	Production	EGY	4,948	2,314	277	2,071	226	60	201
15	Transmission	DEM	1,759	974	107	630	45	2	117
16	Subtransmission	DEM	3,478	1,927	212	1,246	90	3	117
17	Distribution Primary	DEM	7,781	4,606	441	2,582	42	110	105
18	Distribution Secondary	DEM	5,458	3,827	381	1,205	-	43	106
19	Distribution	CUST	4,079	1,941	253	113	22	9	907
20	Other	CUST	421	370	41	8	0	2	412
21	TOTAL PROPERTY TAXES		53,141	29,767	3,236	17,003	1,117	274	1,742
22									
23									
24	<u>PLUS: OTHER TAXES</u>								
25	Production	DEM	100	55	6	36	3	0	122
26	Production	EGY	20	9	1	8	1	0	201
27	Transmission	DEM	7	4	0	3	0	0	117
28	Subtransmission	DEM	15	8	1	5	0	0	117
29	Distribution Primary	DEM	27	16	2	9	0	0	105
30	Distribution Secondary	DEM	18	13	1	4	-	0	106
31	Distribution	CUST	13	6	1	0	0	0	907
32	Other	CUST	1	1	0	0	0	0	412
33	TOTAL OTHER TAXES		202	112	12	66	4	1	5
34									
35	<u>EQUALS: NON-REVENUE TAXES</u>								
36	Production	DEM	28,593	15,655	1,730	10,373	783	52	-
37	Production	EGY	7,936	3,711	444	3,321	363	96	-
38	Transmission	DEM	1,856	1,028	113	665	48	2	-
39	Subtransmission	DEM	3,958	2,193	241	1,417	102	4	-
40	Distribution Primary	DEM	9,225	5,460	523	3,081	50	131	-
41	Distribution Secondary	DEM	5,681	3,985	397	1,254	-	44	-
42	Distribution	CUST	5,001	2,380	310	138	28	11	2,135
43	Other	CUST	2,795	2,454	270	56	0	15	-
44	TOTAL NON-REVENUE TAXES		65,044	36,867	4,029	20,286	1,374	354	2,135

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TAXES OTHER THAN INCOME TAXES - TXOTH

LINE NO.		FPSC JURIS	RS	GS	GSD	IS	LS ENERGY	LS FACILITIES	ALLOC. FACTOR
45	<u>REGULATORY ASSESSMENT FEE</u>								
46	Production	DEM	367	201	22	133	10	1	122
47	Production	EGY	74	35	4	31	3	1	204
48	Transmission	DEM	28	15	2	10	1	0	117
49	Subtransmission	DEM	56	31	3	20	1	0	117
50	Distribution Primary	DEM	101	60	6	33	1	1	105
51	Distribution Secondary	DEM	68	48	5	15	-	1	106
52	Distribution	CUST	46	22	3	1	0	0	20
53	Other	CUST	4	4	0	0	0	0	412
54	TOTAL REGULATORY ASSESSMENT FEE		744	415	45	244	16	4	20
55									
56									
57	<u>EQUALS: TAXES OTHER THAN INCOME</u>								
58	Production	DEM	28,960	15,856	1,753	10,506	793	52	-
59	Production	EGY	8,010	3,746	448	3,352	367	97	-
60	Transmission	DEM	1,883	1,044	115	675	49	2	-
61	Subtransmission	DEM	4,014	2,224	244	1,438	104	4	-
62	Distribution Primary	DEM	9,326	5,520	529	3,095	50	132	-
63	Distribution Secondary	DEM	5,749	4,033	402	1,269	-	45	-
64	Distribution	CUST	5,047	2,402	312	139	28	11	2,155
65	Other	CUST	2,799	2,458	271	56	0	15	-
66									
67	TOTAL TAXES OTHER THAN INCOME		65,789	37,282	4,074	20,530	1,391	357	2,155

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TAMPA ELECTRIC COMPANY
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY
 (000's)

INCOME TAXES - INCTX

Derivation of Operating Income

LINE NO.		FPSC JURIS	RS	GS	GSD	IS	LS ENERGY	LS FACILITIES	ALLOC. FACTOR	
1	TOTAL OPERATING REVENUES									
2	Sales Revenue (incl. Transmission Firm Whal)	REV	907,769	489,849	57,954	290,676	28,538	5,467	35,484	
3	Production	DEM	1,201	657	73	436	33	2	-	
4	Production	EGY	8,360	3,895	466	3,506	391	102	-	
5	Transmission	DEM	1,204	667	73	431	31	1	-	
6	Subtransmission	DEM	347	192	21	124	9	0	-	
7	Distribution Primary	DEM	9,599	5,681	544	3,185	52	136	-	
8	Distribution Secondary	DEM	383	269	27	85	-	3	-	
9	Distribution	CUST	188	89	12	5	1	0	80	
10	Other	CUST	21,614	18,985	2,090	426	0	114	-	
11	TOTAL OPERATING REVENUES		950,664	520,065	61,260	298,874	29,054	5,826	35,565	
12										
13	LESS: O&M EXPENSE									
14	Production	DEM	97,142	53,185	5,879	35,242	2,661	175	-	
15	Production	EGY	102,688	48,023	5,749	42,977	4,700	1,239	-	
16	Transmission	DEM	2,964	1,642	180	1,061	77	3	-	
17	Subtransmission	DEM	15,273	8,463	930	5,470	395	14	-	
18	Distribution Primary	DEM	47,193	27,932	2,676	15,660	255	669	-	
19	Distribution Secondary	DEM	8,538	5,989	597	1,885	-	67	-	
20	Distribution	CUST	28,047	16,602	2,282	1,182	174	67	7,740	
21	Other	CUST	52,689	44,093	5,649	2,396	143	266	142	
22	TOTAL O&M EXPENSE		354,533	205,930	23,943	105,873	8,404	2,501	7,881	
23										
24	LESS: FUEL & POWER TRANSACTIONS									
25	Production Demand	DEM	-	-	-	-	-	-	-	
26	Production Energy	EGY	9,301	4,350	521	3,893	426	112	-	
27	TOTAL FUEL & POWER TRANSACTIONS		9,301	4,350	521	3,893	426	112	-	
28										
29	LESS: DEPRECIATION EXPENSE									
30	Production	DEM	107,909	59,080	6,530	39,148	2,956	195	-	
31	Production	EGY	21,389	10,003	1,198	8,952	979	258	-	
32	Transmission	DEM	6,027	3,340	367	2,158	156	6	-	
33	Subtransmission	DEM	11,857	6,571	722	4,246	307	11	-	
34	Distribution Primary	DEM	30,780	18,218	1,746	10,214	166	437	-	
35	Distribution Secondary	DEM	27,015	18,950	1,889	5,965	-	211	-	
36	Distribution	CUST	24,249	10,259	1,476	847	127	36	11,503	
37	Other	CUST	4,656	4,088	450	93	0	25	-	
38	TOTAL DEPRECIATION EXPENSE		233,881	130,508	14,377	71,823	4,891	1,179	11,503	

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TAMPA ELECTRIC COMPANY
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY
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INCOME TAXES - INCTX

LINE NO.		FPSC JURIS	RS	GS	GSD	IS	LS ENERGY	LS FACILITIES	ALLOC. FACTOR
39	LESS: AMORTIZATION EXPENSE								
40	Production	DEM	-	-	-	-	-	-	
41	Production	EGY	-	-	-	-	-	-	
42	Transmission	DEM	-	-	-	-	-	-	
43	Subtransmission	DEM	-	-	-	-	-	-	
44	Distribution Primary	DEM	-	-	-	-	-	-	
45	Distribution Secondary	DEM	-	-	-	-	-	-	
46	Distribution	CUST	-	-	-	-	-	-	
47	Other	CUST	-	-	-	-	-	-	
48	TOTAL AMORTIZATION EXPENSE		-	-	-	-	-	-	
49									
50	LESS: TAXES OTHER THAN INCOME								
51	Production	DEM	28,960	15,856	1,753	10,506	793	52	
52	Production	EGY	8,010	3,746	448	3,352	367	97	
53	Transmission	DEM	1,883	1,044	115	675	49	2	
54	Subtransmission	DEM	4,014	2,224	244	1,438	104	4	
55	Distribution Primary	DEM	9,326	5,520	529	3,095	50	132	
56	Distribution Secondary	DEM	5,749	4,033	402	1,269	-	45	
57	Distribution	CUST	5,047	2,402	312	139	28	11	2,155
58	Other	CUST	2,799	2,458	271	56	0	15	-
59	TOTAL TAXES OTHER THAN INCOME		65,789	37,282	4,074	20,530	1,391	357	2,155
60									
61	LESS: LOSS ON DISPOSITION & MISC								
62	Production	DEM	(63)	(34)	(4)	(23)	(2)	(0)	122
63	Production	EGY	(12)	(6)	(1)	(5)	(1)	(0)	201
64	Transmission	DEM	(4)	(2)	(0)	(2)	(0)	(0)	117
65	Subtransmission	DEM	(8)	(5)	(1)	(3)	(0)	(0)	117
66	Distribution Primary	DEM	(19)	(11)	(1)	(6)	(0)	(0)	105
67	Distribution Secondary	DEM	(14)	(10)	(1)	(3)	-	(0)	106
68	Distribution	CUST	(10)	(5)	(1)	(0)	(0)	(0)	907
69	Other	CUST	(1)	(1)	(0)	(0)	(0)	(0)	412
70	TOTAL OTHER EXPENSES		(132)	(74)	(8)	(42)	(3)	(1)	(4)
71									
72	EQUALS: OPERATING INCOME								
73	Sales	REV	907,769	489,649	57,954	290,676	28,538	5,467	35,484
74	Production	DEM	(232,747)	(127,429)	(14,085)	(84,437)	(6,376)	(420)	-
75	Production	EGY	(133,016)	(62,221)	(7,449)	(56,662)	(6,080)	(1,604)	-
76	Transmission	DEM	(9,866)	(5,356)	(589)	(3,462)	(250)	(9)	-
77	Subtransmission	DEM	(30,789)	(17,062)	(1,875)	(11,027)	(796)	(29)	-
78	Distribution Primary	DEM	(77,681)	(45,977)	(4,405)	(25,777)	(420)	(1,102)	-
79	Distribution Secondary	DEM	(40,905)	(28,694)	(2,860)	(9,032)	-	(320)	-
80	Distribution	CUST	(57,145)	(29,168)	(4,058)	(2,164)	(327)	(114)	(21,314)
81	Other	CUST	(38,529)	(31,654)	(4,280)	(2,119)	(143)	(192)	(142)
82	TOTAL OPERATING INCOME		287,292	142,089	18,354	96,997	14,146	1,678	14,029

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TAMPA ELECTRIC COMPANY
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY
 (000's)

INCOME TAXES - INCTX

LINE NO.		FPSC JURIS	RS	GS	GSD	IS	LS ENERGY	LS FACILITIES	ALLOC. FACTOR	
83	LESS: INTEREST EXPENSE									
84	Production	DEM	42,247	23,130	2,557	15,326	1,157	76	-	122
85	Production	EGY	8,549	3,998	479	3,578	391	103	-	201
86	Transmission	DEM	3,114	1,726	190	1,115	81	3	-	117
87	Subtransmission	DEM	6,350	3,519	347	2,274	164	6	-	117
88	Distribution Primary	DEM	11,591	6,860	657	3,846	63	184	-	105
89	Distribution Secondary	DEM	7,816	5,483	547	1,726	-	61	-	106
90	Distribution	CUST	5,337	2,539	330	147	29	12	2,278	907
91	Other	CUST	494	434	48	10	0	3	-	412
92	TOTAL INTEREST EXPENSE		85,497	47,689	5,193	28,023	1,885	428	2,278	
93	PLUS: PERMANENT TIMING DIFFERENCES									
94	Production	DEM	284	156	17	103	8	1	-	122
96	Production	EGY	58	27	3	24	3	1	-	201
97	Transmission	DEM	21	12	1	8	1	0	-	117
98	Subtransmission	DEM	43	24	3	15	1	0	-	117
99	Distribution Primary	DEM	78	46	4	26	0	1	-	105
100	Distribution Secondary	DEM	53	37	4	12	-	0	-	106
101	Distribution	CUST	36	17	2	1	0	0	15	907
102	Other	CUST	3	3	0	0	0	0	-	412
103	TOTAL PERMANENT TIMING DIFFERENCES		575	321	35	189	13	3	15	
104	EQUALS: FLORIDA TAXABLE INCOME									
105	Sales	REV	907,769	489,649	57,954	290,676	28,538	5,467	35,484	
106	Production	DEM	(274,709)	(150,403)	(18,624)	(99,661)	(7,525)	(495)	-	
108	Production	EGY	(141,507)	(66,192)	(7,925)	(59,216)	(6,468)	(1,707)	-	
109	Transmission	DEM	(12,759)	(7,071)	(777)	(4,570)	(330)	(12)	-	
110	Subtransmission	DEM	(37,096)	(20,557)	(2,259)	(13,285)	(959)	(35)	-	
111	Distribution Primary	DEM	(89,194)	(52,791)	(5,058)	(29,597)	(482)	(1,265)	-	
112	Distribution Secondary	DEM	(48,689)	(34,140)	(3,403)	(10,748)	-	(381)	-	
113	Distribution	CUST	(62,446)	(31,691)	(4,386)	(2,310)	(357)	(125)	(23,577)	
114	Other	CUST	(39,020)	(32,085)	(4,327)	(2,129)	(143)	(194)	(142)	
115	TOTAL FLORIDA TAXABLE INCOME		202,370	94,721	13,195	69,162	12,273	1,252	11,766	
116	RESULTS: FLORIDA INCOME TAX @ 0.055									
117	Sales	REV	49,927	26,931	3,187	15,987	1,570	301	1,952	
118	Production	DEM	(15,109)	(8,272)	(914)	(5,481)	(414)	(27)	-	
119	Production	EGY	(7,783)	(3,641)	(436)	(3,287)	(356)	(94)	-	
120	Transmission	DEM	(702)	(389)	(43)	(251)	(18)	(1)	-	
121	Subtransmission	DEM	(2,040)	(1,131)	(124)	(731)	(53)	(2)	-	
122	Distribution Primary	DEM	(4,906)	(2,904)	(278)	(1,628)	(27)	(70)	-	
123	Distribution Secondary	DEM	(2,677)	(1,878)	(187)	(591)	-	(21)	-	
124	Distribution	CUST	(3,435)	(1,743)	(241)	(127)	(20)	(7)	(1,297)	
125	Other	CUST	(2,146)	(1,765)	(238)	(117)	(8)	(11)	(8)	
126	TOTAL FLORIDA INCOME TAX		11,130	5,210	726	3,804	675	69	647	

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INCOME TAXES - INCTX

LINE NO.		FPSC JURIS	RS	GS	GSD	IS	LS ENERGY	LS FACILITIES	ALLOC. FACTOR
128	<u>EQUALS: FEDERAL TAXABLE INCOME</u>								
129	Sales	REV	857,841	462,719	54,767	274,688	26,968	5,167	33,533
130	Production	DEM	(259,600)	(142,131)	(15,710)	(94,179)	(7,111)	(468)	-
131	Production	EGY	(133,724)	(62,551)	(7,489)	(55,959)	(6,113)	(1,613)	-
132	Transmission	DEM	(12,058)	(6,682)	(734)	(4,318)	(312)	(11)	-
133	Subtransmission	DEM	(35,055)	(19,426)	(2,135)	(12,555)	(907)	(33)	-
134	Distribution Primary	DEM	(84,288)	(49,888)	(4,780)	(27,969)	(456)	(1,196)	-
135	Distribution Secondary	DEM	(46,992)	(32,262)	(3,216)	(10,155)	-	(360)	-
136	Distribution	CUST	(59,011)	(29,948)	(4,145)	(2,183)	(337)	(118)	(22,280)
137	Other	CUST	(36,873)	(30,320)	(4,089)	(2,012)	(135)	(184)	(134)
138	TOTAL FEDERAL TAXABLE INCOME		191,239	89,511	12,470	65,358	11,598	1,184	11,119
139	<u>RESULTS: FEDERAL INCOME TAX @ 0.35</u>								
141	Sales	REV	300,244	161,952	19,188	96,141	9,439	1,808	11,736
142	Production	DEM	(90,860)	(49,746)	(5,498)	(32,963)	(2,489)	(164)	-
143	Production	EGY	(46,803)	(21,893)	(2,621)	(19,586)	(2,139)	(564)	-
144	Transmission	DEM	(4,220)	(2,339)	(257)	(1,511)	(109)	(4)	-
145	Subtransmission	DEM	(12,269)	(6,799)	(747)	(4,394)	(317)	(12)	-
146	Distribution Primary	DEM	(29,501)	(17,461)	(1,673)	(9,789)	(159)	(418)	-
147	Distribution Secondary	DEM	(16,097)	(11,292)	(1,125)	(3,554)	-	(126)	-
148	Distribution	CUST	(20,654)	(10,482)	(1,451)	(764)	(118)	(41)	(7,798)
149	Other	CUST	(12,306)	(10,612)	(1,431)	(704)	(47)	(64)	(47)
150	TOTAL FEDERAL INCOME TAX		66,934	31,329	4,364	22,875	4,059	414	3,892
151	<u>ADJ. TO INCOME TAXES (True-ups, Excess Deferred & ITC)</u>								
152	Production	DEM	(333)	(182)	(20)	(121)	(9)	(1)	-
153	Production	EGY	(67)	(31)	(4)	(28)	(3)	(1)	-
154	Production	EGY	(67)	(31)	(4)	(28)	(3)	(1)	-
155	Transmission	DEM	(25)	(14)	(1)	(9)	(1)	(0)	-
156	Subtransmission	DEM	(50)	(28)	(3)	(18)	(1)	(0)	-
157	Distribution Primary	DEM	(91)	(54)	(5)	(30)	(0)	(1)	-
158	Distribution Secondary	DEM	(62)	(43)	(4)	(14)	-	(0)	-
159	Distribution	CUST	(42)	(20)	(3)	(1)	(0)	(0)	(18)
160	Other	CUST	(4)	(3)	(0)	(0)	(0)	(0)	-
161	TOTAL ADJUSTMENT TO INCOME TAXES		(673)	(376)	(41)	(221)	(15)	(3)	(18)
162	<u>TOTAL INCOME TAXES (FED. STATE & ADJ.)</u>								
163									
164	<u>TOTAL INCOME TAXES (FED. STATE & ADJ.)</u>								
165	Sales	REV	350,172	188,882	22,356	112,126	11,008	2,109	13,688
166	Production	DEM	(106,302)	(58,200)	(6,433)	(38,565)	(2,912)	(192)	-
167	Production	EGY	(54,654)	(25,565)	(3,061)	(22,871)	(2,498)	(659)	-
168	Transmission	DEM	(4,946)	(2,741)	(301)	(1,772)	(128)	(5)	-
169	Subtransmission	DEM	(14,360)	(7,957)	(874)	(5,143)	(371)	(14)	-
170	Distribution Primary	DEM	(34,498)	(20,418)	(1,956)	(11,447)	(186)	(489)	-
171	Distribution Secondary	DEM	(18,836)	(13,213)	(1,317)	(4,159)	-	(147)	-
172	Distribution	CUST	(24,131)	(12,245)	(1,695)	(892)	(138)	(48)	(9,113)
173	Other	CUST	(15,056)	(12,380)	(1,670)	(821)	(55)	(75)	(55)
174									
175	TOTAL INCOME TAXES		77,391	36,163	5,049	26,459	4,719	480	4,521

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 ALLOCATED CLASS COST OF SERVICE & ROR STUDY
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PLANT IN SERVICE - PLTSVC

LINE NO.			FPSC JURIS	RS	GS	GSD	IS	LS ENERGY	LS FACILITIES	ALLOC. FACTOR
1	PRODUCTION PLANT									
2	Production Demand	DEM	2,988,919	1,636,435	180,877	1,084,340	81,877	5,390	-	122
3	Production Energy	EGY	555,107	259,602	31,080	232,322	25,405	6,898	-	201
4	TOTAL PRODUCTION PLANT		<u>3,544,026</u>	<u>1,896,037</u>	<u>211,956</u>	<u>1,316,662</u>	<u>107,283</u>	<u>12,089</u>	<u>-</u>	
5										
6										
7	TRANSMISSION PLANT									
8	Step-Up Substations	DEM	49,165	26,918	2,975	17,836	1,347	89	-	122
9	High-Volt Substations & LINES	DEM	202,477	112,203	12,329	72,516	5,237	192	-	117
10										
11										
12	Subtransmission									
13	Substations	DEM	183,702	101,799	11,186	65,792	4,751	174	-	117
14	LINES	DEM	215,808	119,591	13,141	77,290	5,581	205	-	117
15	Subtransmission		<u>399,510</u>	<u>221,390</u>	<u>24,327</u>	<u>143,081</u>	<u>10,332</u>	<u>379</u>	<u>-</u>	
16										
17	TOTAL TRANSMISSION PLANT		<u>651,151</u>	<u>360,511</u>	<u>39,632</u>	<u>233,433</u>	<u>16,916</u>	<u>659</u>	<u>-</u>	

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PLANT IN SERVICE - PLTSVC

LINE NO.			FPSC JURIS	RS	GS	GSD	IS	LS ENERGY	LS FACILITIES	ALLOC. FACTOR	
18	<u>DISTRIBUTION PLANT</u>										
19	Substations	DEM	220,498	130,506	12,504	73,188	1,192	3,128	-	105	
20											
21	Poles Direct	CUST	23,228	-	-	-	-	-	23,228	310	
22	Poles Primary	DEM	217,050	128,466	12,309	72,024	1,173	3,079	-	105	
23	Poles Primary (MDS)	CUST	-	-	-	-	-	-	-	418	
24	Poles Secondary	DEM	9,448	6,627	661	2,086	-	74	-	106	
25	Poles Secondary (MDS)	CUST	-	-	-	-	-	-	-	420	
26	TOTAL POLES		249,726	135,093	12,969	74,110	1,173	3,153	23,228		
27											
28	OH LINES Direct	CUST	5,804	-	-	-	-	-	5,804	310	
29	OH LINES Primary	DEM	194,898	115,354	11,053	64,673	1,053	2,785	-	105	
30	OH LINES Primary (MDS)	CUST	-	-	-	-	-	-	-	418	
31	OH LINES Secondary	DEM	33,335	23,384	2,331	7,360	-	261	-	106	
32	OH LINES Secondary (MDS)	CUST	-	-	-	-	-	-	-	420	
33	TOTAL OH LINES		234,037	138,738	13,383	72,033	1,053	3,025	5,804		
34											
35	UG LINES Direct	CUST	-	-	-	-	-	-	-	310	
36	UG LINES Primary	DEM	283,170	167,600	16,058	93,985	1,530	4,017	-	105	
37	UG LINES Primary (MDS)	CUST	-	-	-	-	-	-	-	418	
38	UG LINES Secondary	DEM	124,131	87,074	8,679	27,407	-	971	-	106	
39	UG LINES Secondary (MDS)	CUST	-	-	-	-	-	-	-	420	
40	TOTAL UG LINES		407,301	254,674	24,737	121,372	1,530	4,988	-		
41											
42	Transformers	DEM	497,335	348,866	34,772	109,808	-	3,889	-	106	
43	Transformers (MDS)	CUST	-	-	-	-	-	-	-	420	
44											
45	Services	CUST	194,385	170,736	18,795	3,830	-	1,023	-	420	
46	Meters	CUST	60,375	58,779	11,063	9,500	1,013	21	-	308	
47	Interruptible Equipment	CUST	1,643	-	-	-	1,643	-	-	309	
48	Street Lighting	CUST	176,898	-	-	-	-	-	176,898	310	
49											
50	Distribution Plant	DEM	1,579,865	1,007,876	98,366	450,491	4,949	18,183	-		
51	Distribution Plant	CUST	482,334	229,515	29,858	13,330	2,656	1,044	205,931		
52											
53	TOTAL DISTRIBUTION PLANT		2,062,199	1,237,391	128,225	463,821	7,605	19,227	205,931		
54											
55											
56	<u>PROD. TRANS. & DIST PLANT</u>										
57	Production	DEM	3,038,084	1,863,352	183,852	1,102,176	83,224	5,479	-		
58	Production	EGY	555,107	259,602	31,080	232,322	25,405	6,898	-		
59	Transmission	DEM	202,477	112,203	12,329	72,516	5,237	192	-		
60	Subtransmission	DEM	399,510	221,390	24,327	143,081	10,332	379	-		
61	Distribution Primary	DEM	915,617	541,926	51,924	303,830	4,949	12,988	-		
62	Distribution Secondary	DEM	864,249	465,950	46,442	148,661	-	5,195	-		
63	Distribution	CUST	482,334	229,515	29,858	13,330	2,656	1,044	205,931		
64	Other	CUST	-	-	-	-	-	-	-		
65	TOTAL PROD. TRANS. & DIST PLANT		6,257,377	3,493,938	379,813	2,013,916	131,803	31,975	205,931		

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PLANT IN SERVICE - PLTSVC

LINE NO.		FPSC JURIS	RS	GS	GSD	IS	LS ENERGY	LS FACILITIES	ALLOC. FACTOR	
66	<u>PLUS: COMMUNICATION EQUIPMENT</u>									
67	Production	DEM	7,782	4,261	471	2,823	213	14	-	122
68	Production	EGY	5,700	2,666	319	2,386	261	69	-	201
69	Transmission	DEM	2,743	1,520	167	982	71	3	-	117
70	Subtransmission	DEM	1,361	754	83	487	35	1	-	117
71	Distribution Primary	DEM	6,693	3,961	380	2,221	36	95	-	105
72	Distribution Secondary	DEM	3,278	2,299	229	724	-	26	-	106
73	Distribution	CUST	1,746	831	108	48	10	4	746	907
74	Other	CUST	4,557	4,002	441	91	0	24	-	412
75	TOTAL COMMUNICATION EQUIPMENT		33,880	20,294	2,197	9,762	626	235	746	
76	<u>PLUS: TRANSPORTATION EQUIPMENT</u>									
77	Production	DEM	2,027	1,110	123	735	56	4	-	122
79	Production	EGY	-	-	-	-	-	-	-	201
80	Transmission	DEM	325	180	20	116	8	0	-	117
81	Subtransmission	DEM	1,881	931	102	602	43	2	-	117
82	Distribution Primary	DEM	5,119	3,030	290	1,699	28	73	-	105
83	Distribution Secondary	DEM	746	523	52	165	-	6	-	106
84	Distribution	CUST	3,285	1,563	203	91	18	7	1,403	907
85	Other	CUST	8,573	7,528	829	171	1	45	-	412
86	TOTAL TRANSPORTATION EQUIPMENT		21,755	14,665	1,619	3,578	154	136	1,403	
87	<u>PLUS: GENERAL & INTANGIBLE</u>									
88	Production	DEM	54,800	30,003	3,316	19,881	1,501	99	-	122
90	Production	EGY	48,286	22,581	2,703	20,208	2,210	583	-	201
91	Transmission	DEM	1,814	1,005	110	650	47	2	-	117
92	Subtransmission	DEM	7,569	4,195	461	2,711	196	7	-	117
93	Distribution Primary	DEM	23,862	14,135	1,354	7,925	129	339	-	105
94	Distribution Secondary	DEM	3,358	2,356	235	742	-	26	-	106
95	Distribution	CUST	14,793	7,039	916	409	81	32	6,316	907
96	Other	CUST	38,700	33,983	3,741	770	2	204	-	412
97	TOTAL GENERAL & INTANGIBLE		193,202	115,297	12,637	53,295	4,167	1,291	6,316	
98	<u>EQUALS: PLANT IN SERVICE</u>									
100	Production	DEM	3,102,693	1,698,726	187,782	1,125,615	84,994	5,596	-	
101	Production	EGY	609,093	284,849	34,102	254,916	27,876	7,350	-	
102	Transmission	DEM	207,358	114,908	12,627	74,264	5,363	197	-	
103	Subtransmission	DEM	410,121	227,270	24,973	146,882	10,607	389	-	
104	Distribution Primary	DEM	951,310	563,052	53,948	315,674	5,141	13,494	-	
105	Distribution Secondary	DEM	671,631	471,129	46,958	148,291	-	5,253	-	
106	Distribution	CUST	502,158	236,946	31,085	13,878	2,765	1,087	214,395	
107	Other	CUST	51,830	45,513	5,010	1,031	3	273	-	
108	<u>TOTAL PLANT IN SERVICE</u>									
109			6,506,194	3,644,394	396,467	2,080,551	136,750	33,638	214,395	

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PLANT HELD FOR FUTURE USE - PHFFU

LINE NO.		FPSC JURIS	RS	GS	GSD	IS	LS ENERGY	LS FACILITIES	ALLOC. FACTOR
1	<u>PLANT HELD FOR FUTURE USE</u>								
2	Production	DEM	1,738	952	105	631	48	3	122
3	Production	EGY	-	-	-	-	-	-	201
4	Transmission	DEM	9,115	5,051	555	3,285	236	9	117
5	Subtransmission	DEM	17,986	9,967	1,095	6,441	465	17	117
6	Distribution Primary	DEM	6,569	3,888	373	2,180	36	93	105
7	Distribution Secondary	DEM	-	-	-	-	-	-	106
8	Distribution	CUST	-	-	-	-	-	-	907
9	Other	CUST	-	-	-	-	-	-	412
10									
11	TOTAL PLANT HELD FOR FUTURE USE		35,409	19,858	2,128	12,517	784	122	-

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ACCUMULATED RESERVE FOR DEPRECIATION - ACCDPR

LINE NO.		FPSC JURIS	RS	GS	GSD	IS	LS ENERGY	LS FACILITIES	ALLOC. FACTOR
1	PRODUCTION RESERVE								
2	Production Demand	DEM	1,027,827	562,736	62,200	372,882	28,156	1,854	122
3	Production Energy	EGY	260,366	121,763	14,578	108,968	11,916	3,142	201
4	TOTAL PRODUCTION DEPRE RESERVE		1,288,193	684,499	76,777	481,850	40,072	4,995	
5									
6	TRANSMISSION RESERVE								
7	Step-Up Substations	DEM	17,343	9,496	1,050	6,292	475	31	122
8									
9	High-Volt Transmission LINES	DEM	61,864	34,282	3,767	22,156	1,600	59	117
10									
11	Subtransmission	DEM	42,400	23,496	2,582	15,185	1,097	40	117
12	Substations	DEM	70,376	38,999	4,285	25,205	1,820	67	117
13	LINES	DEM	112,776	62,495	6,867	40,390	2,917	107	
14	Subtransmission								
15	TOTAL TRANSMISSION DEPRE RESERVE		191,983	106,273	11,884	88,838	4,992	197	
16									
17									

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ACCUMULATED RESERVE FOR DEPRECIATION - ACCDPR

LINE NO.			FPSC JURIS	RS	GS	GSD	IS	LS ENERGY	LS FACILITIES	ALLOC. FACTOR	
18	DISTRIBUTION RESERVE										
19	Substations	DEM	51,565	30,520	2,924	17,111	279	731	-	105	
20											
21	Poles Direct	CUST	13,394	-	-	-	-	-	13,394	310	
22	Poles Primary	DEM	125,156	74,076	7,098	41,531	676	1,775	-	105	
23	Poles Primary (MDS)	CUST	-	-	-	-	-	-	-	418	
24	Poles Secondary	DEM	5,448	3,821	381	1,203	-	43	-	106	
25	Poles Secondary (MDS)	CUST	-	-	-	-	-	-	-	420	
26	TOTAL POLES		143,997	77,897	7,478	42,733	676	1,818	13,394		
27											
28	OH LINES Direct	CUST	2,864	-	-	-	-	-	2,864	310	
29	OH LINES Primary	DEM	96,186	56,929	5,455	31,917	520	1,364	-	105	
30	OH LINES Primary (MDS)	CUST	-	-	-	-	-	-	-	416	
31	OH LINES Secondary	DEM	16,451	11,540	1,150	3,632	-	129	-	106	
32	OH LINES Secondary (MDS)	CUST	-	-	-	-	-	-	-	420	
33	TOTAL OH LINES		115,501	68,470	6,605	35,550	520	1,493	2,864		
34											
35	UG LINES Direct	CUST	-	-	-	-	-	-	-	310	
36	UG LINES Primary	DEM	72,934	43,167	4,136	24,202	394	1,035	-	105	
37	UG LINES Primary (MDS)	CUST	-	-	-	-	-	-	-	418	
38	UG LINES Secondary	DEM	31,971	22,427	2,235	7,059	-	250	-	106	
39	UG LINES Secondary (MDS)	CUST	-	-	-	-	-	-	-	420	
40	TOTAL UG LINES		104,905	65,594	6,371	31,261	394	1,285	-		
41											
42	Transformers	DEM	213,342	149,653	14,916	47,104	-	1,668	-	106	
43	Transformers (MDS)	CUST	-	-	-	-	-	-	-	420	
44											
45	Services	CUST	90,801	79,754	8,780	1,789	-	478	-	420	
46	Meters	CUST	26,497	19,378	3,647	3,132	334	7	-	308	
47	Interruptible Equipment	CUST	574	-	-	-	574	-	-	309	
48	Street Lighting	CUST	84,458	-	-	-	-	-	84,458	310	
49											
50	Distribution Reserve	DEM	613,052	392,134	38,295	173,759	1,889	6,996	-		
51	Distribution Reserve	CUST	218,588	99,132	12,427	4,921	907	485	100,717		
52											
53	TOTAL DISTRIBUTION DEPRE RESERVE		831,641	491,265	50,722	178,680	2,777	7,480	100,717		
54											
55											
56	PROD. TRANS. & DIST RESERVE										
57	Production	DEM	1,045,171	572,231	63,249	379,174	28,631	1,885	-		
58	Production	EGY	260,366	121,763	14,578	108,968	11,916	3,142	-		
59	Transmission	DEM	61,864	34,282	3,767	22,156	1,600	59	-		
60	Subtransmission	DEM	112,776	62,495	6,867	40,390	2,917	107	-		
61	Distribution Primary	DEM	345,840	204,692	19,612	114,761	1,889	4,906	-		
62	Distribution Secondary	DEM	267,212	187,441	18,683	58,998	-	2,090	-		
63	Distribution	CUST	218,588	99,132	12,427	4,921	907	485	100,717		
64	Other	CUST	-	-	-	-	-	-	-		
65											
66	TOTAL PROD, TRANS, & DIST DEPRE RESERVE		2,311,817	1,282,037	139,183	729,367	47,840	12,673	100,717		

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PRESENT RATE STRUCTURE
 PROD. CAP. ALLOC. METHOD: 12CP & 1/13th AD
 PROJECTED CALENDAR YEAR 2014; FULLY ADJUSTED DATA
 MINIMUM DISTRIBUTION SYSTEM (MDS) NOT EMPLOYED

TAMPA ELECTRIC COMPANY
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY
 (000's)

ACCUMULATED RESERVE FOR DEPRECIATION - ACCDPR

LINE NO.		FPSC JURIS	RS	GS	GSD	IS	LS ENERGY	LS FACILITIES	ALLOC. FACTOR	
67	<u>PLUS: COMMUNICATION EQUIPMENT</u>									
68	Production	DEM	5,199	2,846	315	1,886	142	9	-	122
69	Production	EGY	3,808	1,781	213	1,594	174	46	-	201
70	Transmission	DEM	1,832	1,015	112	656	47	2	-	117
71	Subtransmission	DEM	909	504	55	326	24	1	-	117
72	Distribution Primary	DEM	4,471	2,646	254	1,484	24	63	-	105
73	Distribution Secondary	DEM	2,190	1,536	153	483	-	17	-	106
74	Distribution	CUST	1,167	555	72	32	6	3	498	907
75	Other	CUST	3,044	2,673	294	61	0	16	-	412
76	TOTAL COMM EQUIP DEPRE RESERVE		22,619	13,556	1,468	6,521	418	157	498	
77	<u>PLUS: TRANSPORTATION EQUIPMENT</u>									
78	<u>PLUS: TRANSPORTATION EQUIPMENT</u>									
79	Production	DEM	(2,316)	(1,268)	(140)	(840)	(63)	(4)	-	122
80	Production	EGY	-	-	-	-	-	-	-	201
81	Transmission	DEM	246	136	15	88	6	0	-	117
82	Subtransmission	DEM	1,270	704	77	455	33	1	-	117
83	Distribution Primary	DEM	3,866	2,288	219	1,283	21	55	-	105
84	Distribution Secondary	DEM	563	395	39	124	-	4	-	106
85	Distribution	CUST	2,481	1,181	154	69	14	5	1,059	907
86	Other	CUST	6,475	5,686	626	129	0	34	-	412
87	TOTAL TRANSP EQUIP DEPRE RESERVE		12,586	9,122	990	1,307	11	96	1,059	
88	<u>PLUS: GENERAL & INTANGIBLE</u>									
89	<u>PLUS: GENERAL & INTANGIBLE</u>									
90	Production	DEM	25,365	13,887	1,535	9,202	695	46	-	122
91	Production	EGY	22,583	10,561	1,264	9,451	1,034	273	-	201
92	Transmission	DEM	787	436	48	282	20	1	-	117
93	Subtransmission	DEM	3,540	1,962	216	1,268	92	3	-	117
94	Distribution Primary	DEM	11,025	6,525	625	3,658	60	156	-	105
95	Distribution Secondary	DEM	1,571	1,102	110	347	-	12	-	106
96	Distribution	CUST	6,919	3,292	428	191	38	15	2,954	907
97	Other	CUST	18,083	15,879	1,748	360	1	95	-	412
98	TOTAL GENERAL & INTANGIBLE		89,872	53,645	5,974	24,759	1,939	601	2,954	
99	<u>EQUALS: DEPRECIATION RESERVE</u>									
100	<u>EQUALS: DEPRECIATION RESERVE</u>									
101	Production	DEM	1,073,418	587,697	64,959	389,422	29,405	1,936	-	
102	Production	EGY	286,757	134,105	16,055	120,013	13,124	3,460	-	
103	Transmission	DEM	64,729	35,870	3,942	23,182	1,674	61	-	
104	Subtransmission	DEM	118,495	65,664	7,216	42,438	3,065	112	-	
105	Distribution Primary	DEM	365,203	216,152	20,710	121,186	1,974	5,180	-	
106	Distribution Secondary	DEM	271,536	190,474	18,985	59,953	-	2,124	-	
107	Distribution	CUST	229,155	104,160	13,081	5,213	966	508	105,228	
108	Other	CUST	27,602	24,238	2,668	549	2	145	-	
109	<u>TOTAL ACCUM DEPRECIATION RESERVE</u>									
110	<u>TOTAL ACCUM DEPRECIATION RESERVE</u>									
			2,436,894	1,358,360	147,615	761,955	50,208	13,527	105,228	

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TAMPA ELECTRIC COMPANY
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 CLASS COST OF SERVICE STUDIES
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PRESENT RATE STRUCTURE
 PROD. CAP. ALLOC. METHOD: 12CP & 1/13th AD
 PROJECTED CALENDAR YEAR 2014; FULLY ADJUSTED DATA
 MINIMUM DISTRIBUTION SYSTEM (MDS) NOT EMPLOYED

TAMPA ELECTRIC COMPANY
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY
 ('000's)

WORKING CAPITAL - WKCAP

LINE NO.		FPSC JURIS	RS	GS	GSD	IS	LS ENERGY	LS FACILITIES	ALLOC. FACTOR
1	MATERIALS & SUPPLIES								
2	Production	DEM	31,870	17,449	1,929	11,562	873	57	122
3	Production	EGY	5,823	2,723	326	2,437	267	70	201
4	Transmission	DEM	2,124	1,177	129	761	55	2	117
5	Subtransmission	DEM	4,191	2,322	255	1,501	108	4	117
6	Distribution Primary	DEM	9,605	5,885	545	3,187	52	136	105
7	Distribution Secondary	DEM	6,968	4,888	487	1,539	-	54	106
8	Distribution	CUST	5,080	2,408	313	140	28	11	907
9	Other	CUST	-	-	-	-	-	2,160	412
10	TOTAL MATERIALS & SUPPLIES		65,641	36,652	3,984	21,126	1,383	335	2,160
11									
12	PLUS: EXCLUSIONS								
13	Production	DEM	(1,835)	(1,005)	(111)	(666)	(50)	(3)	122
14	Production	EGY	(360)	(168)	(20)	(151)	(16)	(4)	201
15	Transmission	DEM	(128)	(71)	(8)	(46)	(3)	(0)	117
16	Subtransmission	DEM	(253)	(140)	(15)	(91)	(7)	(0)	117
17	Distribution Primary	DEM	(566)	(335)	(32)	(188)	(3)	(8)	105
18	Distribution Secondary	DEM	(397)	(279)	(28)	(88)	-	(3)	106
19	Distribution	CUST	(297)	(141)	(18)	(8)	(2)	(1)	907
20	Other	CUST	(31)	(27)	(3)	(1)	(0)	(0)	412
21	TOTAL CASH		(3,668)	(2,166)	(236)	(1,237)	(81)	(20)	(127)
22									
23	PLUS: NET ADDITIONS								
24	Production	DEM	228,865	125,304	13,850	83,029	6,269	413	122
25	Production	EGY	44,904	21,000	2,514	18,793	2,055	542	201
26	Transmission	DEM	15,959	8,844	972	5,716	413	15	117
27	Subtransmission	DEM	31,581	17,490	1,922	11,303	816	30	117
28	Distribution Primary	DEM	70,617	41,796	4,005	23,433	382	1,002	105
29	Distribution Secondary	DEM	49,514	34,733	3,482	10,932	-	387	106
30	Distribution	CUST	37,020	17,616	2,292	1,023	204	80	907
31	Other	CUST	3,821	3,355	369	76	0	20	412
32	TOTAL NET ADDITIONS		482,261	270,137	29,385	154,305	10,139	2,489	15,806
33									
34	MINUS: NET DEDUCTIONS								
35	Production	DEM	276,651	151,466	16,742	100,365	7,578	499	122
36	Production	EGY	54,279	25,384	3,039	22,717	2,484	655	201
37	Transmission	DEM	19,291	10,690	1,175	6,909	499	18	117
38	Subtransmission	DEM	38,151	21,141	2,323	13,663	987	36	117
39	Distribution Primary	DEM	85,361	50,523	4,841	28,326	461	1,211	105
40	Distribution Secondary	DEM	59,852	41,985	4,185	13,215	-	468	106
41	Distribution	CUST	44,750	21,294	2,770	1,237	246	97	907
42	Other	CUST	4,819	4,056	446	92	0	24	412
43	TOTAL NET DEDUCTIONS		582,954	326,539	35,521	186,523	12,256	3,008	19,106

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PRESENT RATE STRUCTURE
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 PROJECTED CALENDAR YEAR 2014; FULLY ADJUSTED DATA
 MINIMUM DISTRIBUTION SYSTEM (MDS) NOT EMPLOYED

TAMPA ELECTRIC COMPANY
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY
 (000's)

WORKING CAPITAL - WKCAP

LINE NO.		FPSC JURIS	RS	GS	GSD	IS	LS ENERGY	LS FACILITIES	ALLOC. FACTOR	
44	<u>PLUS: FUEL INVENTORY</u>									
45	Production	EGY	100,038	46,784	5,601	41,868	4,578	1,207	-	201
46	TOTAL FUEL INVENTORY		100,038	46,784	5,601	41,868	4,578	1,207	-	
47										
48	<u>EQUALS: WORKING CAPITAL (incl. fuel inventory)</u>									
49	Production	DEM	(17,751)	(9,719)	(1,074)	(6,440)	(486)	(32)	-	
50	Production	EGY	96,125	44,954	5,382	40,230	4,399	1,180	-	
51	Transmission	DEM	(1,336)	(740)	(81)	(479)	(35)	(1)	-	
52	Subtransmission	DEM	(2,652)	(1,470)	(161)	(950)	(89)	(3)	-	
53	Distribution Primary	DEM	(5,706)	(3,377)	(324)	(1,893)	(31)	(81)	-	
54	Distribution Secondary	DEM	(3,767)	(2,643)	(263)	(832)	-	(29)	-	
55	Distribution	CUST	(2,967)	(1,412)	(184)	(82)	(16)	(6)	(1,267)	
56	Other	CUST	(828)	(727)	(80)	(16)	(0)	(4)	-	
57										
58	TOTAL WORKING CAPITAL		61,119	24,867	3,214	29,539	3,763	1,003	(1,267)	

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TAMPA ELECTRIC COMPANY
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PRESENT RATE STRUCTURE
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 MINIMUM DISTRIBUTION SYSTEM (MDS) NOT EMPLOYED

TAMPA ELECTRIC COMPANY
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY
 (000's)

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CONSTRUCTION WORK IN PROGRESS - CWIP

LINE NO.		FPSC JURIS	RS	GS	GSD	IS	LS ENERGY	LS FACILITIES	ALLOC. FACTOR
1	<u>PRODUCTION CWIP</u>								
2	Production Demand	DEM	128,934	70,592	7,803	46,776	3,532	233	122
3	Production Energy	EGY	13,412	6,272	751	5,613	614	162	201
4	TOTAL PRODUCTION CWIP		142,347	76,864	8,554	52,389	4,146	394	
5									
6									
7	<u>TRANSMISSION CWIP</u>								
8	Step-Up Substations	DEM	-	-	-	-	-	-	122
9	Hi-Volt Transmission	DEM	7,617	4,221	464	2,728	197	7	117
10	Subtransmission Common	OEM	15,028	8,328	915	5,382	389	14	117
11	TOTAL TRANSMISSION CWIP		22,645	12,549	1,379	8,110	586	21	
12									
13									
14	<u>DISTRIBUTION CWIP</u>								
15	Distribution Primary	DEM	413	245	23	137	2	6	105
16	Distribution Secondary	DEM	300	210	21	66	-	2	106
17	Distribution	CUST	218	104	13	6	1	0	93
18	TOTAL DISTRIBUTION CWIP		931	558	58	209	3	9	93
19									
20									
21	<u>PROD. TRANS & DIST CWIP</u>								
22	Production	DEM	128,934	70,592	7,803	46,776	3,532	233	-
23	Production	EGY	13,412	6,272	751	5,613	614	162	-
24	Transmission	DEM	7,617	4,221	464	2,728	197	7	-
25	Subtransmission	DEM	15,028	8,328	915	5,382	389	14	-
26	Distribution Primary	DEM	413	245	23	137	2	6	-
27	Distribution Secondary	DEM	300	210	21	66	-	2	-
28	Distribution	CUST	218	104	13	6	1	0	93
29	Other	CUST	-	-	-	-	-	-	-
30	TOTAL PROD. TRANS & DIST CWIP		165,922	89,971	9,990	60,708	4,735	425	93

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TAMPA ELECTRIC COMPANY
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PRESENT RATE STRUCTURE
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TAMPA ELECTRIC COMPANY
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY
 (000's)

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CONSTRUCTION WORK IN PROGRESS - CWIP

LINE NO.		FPSC JURIS	RS	GS	GSD	IS	LS ENERGY	LS FACILITIES	ALLOC. FACTOR	
31	<u>PLUS: GENERAL CWIP</u>									
32	Production	DEM	2,301	1,260	139	835	63	4	-	122
33	Production	EGY	2,086	975	117	873	95	25	-	201
34	Transmission	DEM	83	35	4	23	2	0	-	117
35	Subtransmission	DEM	327	181	20	117	8	0	-	117
36	Distribution Primary	DEM	996	589	56	330	5	14	-	105
37	Distribution Secondary	DEM	145	102	10	32	-	1	-	106
38	Distribution	CUST	639	304	40	18	4	1	273	907
39	Other	CUST	1,667	1,464	161	33	0	9	-	412
40	TOTAL GENERAL CWIP		8,224	4,911	547	2,261	178	55	273	
41	<u>EQUALS: TOTAL CWIP</u>									
42	<u>EQUALS: TOTAL CWIP</u>									
43	Production	DEM	131,236	71,852	7,942	47,611	3,595	237	-	
44	Production	EGY	15,498	7,248	868	6,486	709	187	-	
45	Transmission	DEM	7,880	4,256	468	2,750	199	7	-	
46	Subtransmission	DEM	15,355	8,509	935	5,499	397	15	-	
47	Distribution Primary	DEM	1,409	834	80	467	8	20	-	
48	Distribution Secondary	DEM	445	312	31	98	-	3	-	
49	Distribution	CUST	857	408	53	24	5	2	366	
50	Other	CUST	1,667	1,464	161	33	0	9	-	
51										
52	TOTAL CWIP		174,146	94,882	10,537	62,989	4,912	480	366	

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TAMPA ELECTRIC COMPANY
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PRESENT RATE STRUCTURE
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 PROJECTED CALENDAR YEAR 2014; FULLY ADJUSTED DATA
 MINIMUM DISTRIBUTION SYSTEM (MDS) NOT EMPLOYED

TAMPA ELECTRIC COMPANY
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY
 (000's)

NET PLANT AND RATE BASE - RBASE

LINE NO.		FPSC JURIS	RS	GS	GSD	IS	LS ENERGY	LS FACILITIES	ALLOC. FACTOR	
1	PLANT IN SERVICE									
2	Production	DEM	3,102,693	1,698,726	187,762	1,125,615	84,994	5,596	-	
3	Production	EGY	609,093	284,849	34,102	254,916	27,876	7,350	-	
4	Transmission	DEM	207,358	114,908	12,627	74,264	5,363	197	-	
5	Subtransmission	DEM	410,121	227,270	24,973	146,882	10,607	389	-	
6	Distribution Primary	DEM	951,310	583,052	53,948	315,674	5,141	13,494	-	
7	Distribution Secondary	DEM	671,631	471,129	46,958	148,291	-	5,253	-	
8	Distribution	CUST	502,158	238,948	31,085	13,878	2,765	1,087	214,395	
9	Other	CUST	51,830	45,513	5,010	1,031	3	273	-	
10	TOTAL PLANT IN SERVICE		6,506,194	3,644,394	396,467	2,080,551	136,750	33,638	214,395	
11										
12	PLUS: PLANT HELD FOR FUTURE USE									
13	Production	DEM	1,738	952	105	631	48	3	-	
14	Production	EGY	-	-	-	-	-	-	-	
15	Transmission	DEM	9,115	5,051	555	3,265	236	9	-	
16	Subtransmission	DEM	17,986	9,967	1,095	6,441	465	17	-	
17	Distribution Primary	DEM	6,569	3,888	373	2,180	36	93	-	
18	Distribution Secondary	DEM	-	-	-	-	-	-	-	
19	Distribution	CUST	-	-	-	-	-	-	-	
20	Other	CUST	-	-	-	-	-	-	-	
21	TOTAL PLANT HELD FOR FUTURE USE		35,409	19,858	2,128	12,517	784	122	-	
22										
23	EQUALS: TOTAL PLANT									
24	Production	DEM	3,104,431	1,699,678	187,867	1,126,246	85,042	5,599	-	
25	Production	EGY	609,093	284,849	34,102	254,916	27,876	7,350	-	
26	Transmission	DEM	216,474	119,960	13,182	77,528	5,599	205	-	
27	Subtransmission	DEM	428,107	237,237	26,069	153,323	11,072	406	-	
28	Distribution Primary	DEM	957,880	566,940	54,321	317,854	5,177	13,588	-	
29	Distribution Secondary	DEM	671,631	471,129	46,958	148,291	-	5,253	-	
30	Distribution	CUST	502,158	238,948	31,085	13,878	2,765	1,087	214,395	
31	Other	CUST	51,830	45,513	5,010	1,031	3	273	-	
32	TOTAL PLANT		6,541,603	3,664,252	398,595	2,093,068	137,534	33,760	214,395	
33										
34	LESS: DEPRECIATION RESERVE									
35	Production	DEM	1,073,418	587,697	64,959	389,422	29,405	1,936	-	
36	Production	EGY	286,757	134,105	16,055	120,013	13,124	3,460	-	
37	Transmission	DEM	64,729	35,870	3,942	23,182	1,674	81	-	
38	Subtransmission	DEM	118,495	65,664	7,216	42,438	3,065	112	-	
39	Distribution Primary	DEM	365,203	216,152	20,710	121,186	1,974	5,180	-	
40	Distribution Secondary	DEM	271,536	190,474	18,985	59,953	-	2,124	-	
41	Distribution	CUST	229,155	104,160	13,081	5,213	966	508	105,228	
42	Other	CUST	27,802	24,238	2,668	949	2	145	-	
43	TOTAL DEPRECIATION RESERVE		2,436,894	1,358,360	147,615	761,955	50,208	13,527	105,228	

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TAMPA ELECTRIC COMPANY
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PRESENT RATE STRUCTURE
 PROD. CAP. ALLOC. METHOD: 12CP & 1/13th AD
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 MINIMUM DISTRIBUTION SYSTEM (MDS) NOT EMPLOYED

TAMPA ELECTRIC COMPANY
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY
 (000's)

NET PLANT AND RATE BASE - RBASE

ALLOC FACTOR	LINE NO.		FPSC JURIS	RS	GS	GSD	IS	LS ENERGY	LS FACILITIES	ALLOC. FACTOR
	44	<u>EQUALS: NET PLANT</u>								
	45	Production	DEM	2,031,012	1,111,980	122,908	736,824	55,637	3,663	-
	46	Production	EGY	322,337	150,744	18,047	134,903	14,752	3,890	-
	47	Transmission	DEM	151,745	84,090	9,240	54,346	3,925	144	-
	48	Subtransmission	DEM	309,612	171,573	18,853	110,885	8,007	294	-
	49	Distribution Primary	DEM	592,677	350,788	33,610	196,669	3,203	8,407	-
	50	Distribution Secondary	DEM	400,095	280,655	27,973	88,338	-	3,129	-
	51	Distribution	CUST	273,004	134,788	18,005	8,665	1,800	579	109,167
	52	Other	CUST	24,228	21,275	2,342	482	1	128	-
	53	TOTAL NET PLANT		4,104,709	2,305,892	250,979	1,331,113	87,325	20,233	109,167
	54									
	55	<u>PLUS: WORKING CAPITAL</u>								
	56	Production	DEM	(17,751)	(9,719)	(1,074)	(6,440)	(488)	(32)	-
	57	Production	EGY	96,125	44,954	5,382	40,230	4,399	1,180	-
	58	Transmission	DEM	(1,336)	(740)	(81)	(479)	(35)	(1)	-
	59	Subtransmission	DEM	(2,652)	(1,470)	(161)	(950)	(69)	(3)	-
	60	Distribution Primary	DEM	(5,706)	(3,377)	(324)	(1,893)	(31)	(81)	-
	61	Distribution Secondary	DEM	(3,767)	(2,643)	(263)	(832)	-	(29)	-
	62	Distribution	CUST	(2,967)	(1,412)	(184)	(82)	(16)	(8)	(1,267)
	63	Other	CUST	(828)	(727)	(80)	(16)	(0)	(4)	-
	64	TOTAL WORKING CAPITAL		61,119	24,867	3,214	29,539	3,763	1,003	(1,267)
	65									
	66	<u>PLUS: CWIP</u>								
	67	Production	DEM	131,236	71,852	7,942	47,611	3,595	237	-
	68	Production	EGY	15,498	7,248	868	6,486	709	187	-
	69	Transmission	DEM	7,680	4,256	468	2,750	199	7	-
	70	Subtransmission	DEM	15,355	8,509	935	5,489	397	15	-
	71	Distribution Primary	DEM	1,409	834	80	487	8	20	-
	72	Distribution Secondary	DEM	445	312	31	98	-	3	-
	73	Distribution	CUST	857	408	53	24	5	2	366
	74	Other	CUST	1,667	1,464	161	33	0	9	-
	75	TOTAL CWIP		174,146	94,882	10,537	62,969	4,912	480	366
	76									
	77	<u>EQUALS: RATE BASE</u>								
	78	Production	DEM	2,144,487	1,174,114	129,776	777,995	58,748	3,888	-
	79	Production	EGY	433,960	202,946	24,297	181,620	19,861	5,237	-
	80	Transmission	DEM	158,089	87,605	9,627	56,618	4,089	150	-
	81	Subtransmission	DEM	322,315	176,612	19,627	115,435	8,336	306	-
	82	Distribution Primary	DEM	588,380	348,244	33,367	195,243	3,180	8,346	-
	83	Distribution Secondary	DEM	396,773	278,324	27,741	87,604	-	3,103	-
	84	Distribution	CUST	270,894	133,784	17,874	8,607	1,788	575	109,266
	85	Other	CUST	25,067	22,011	2,423	499	2	132	-
	86	TOTAL RATE BASE		4,339,974	2,425,641	264,731	1,423,620	96,000	21,715	108,266

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TAMPA ELECTRIC COMPANY
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 METHOD: 12CP & 1/13 AD - PRESENT
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PRESENT RATE STRUCTURE
 PROD. CAP. ALLOC. METHOD: 12CP & 1/13th AD
 PROJECTED CALENDAR YEAR 2014; FULLY ADJUSTED DATA
 MINIMUM DISTRIBUTION SYSTEM (MDS) NOT EMPLOYED

TAMPA ELECTRIC COMPANY
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY
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DERIVATION OF UNIT COSTS - UNTCST

PROPOSED ROR

LINE NO.		FPSC JURIS	RS	GS	GSD	IS	LS ENERGY	LS FACILITIES	GSD/IS Combined	
1	<u>FUNCTIONALIZED REVENUE REQUIREMENTS</u>									
2	Production	DEM	440,795	241,336	26,675	159,915	12,075	795	-	171,990
3	Production	EGY	175,116	81,910	9,806	73,262	8,007	2,112	-	81,288
4	Transmission	DEM	25,003	13,855	1,522	8,954	647	24	-	9,601
5	Subtransmission	DEM	62,057	34,369	3,779	22,225	1,805	59	-	23,830
6	Distribution Primary	DEM	134,762	79,762	7,642	44,718	728	1,912	-	45,447
7	Distribution Secondary	DEM	79,398	55,695	5,551	17,530	-	821	-	17,530
8	Distribution: MDS, Meters, Svcs, IS Equip, Lighting	CUST	83,428	42,210	5,806	3,013	505	169	31,723	3,516
9	Other: Meter Reading, Billing, Cust Svc	CUST	37,333	31,834	4,284	1,003	29	183	(0)	1,032
10	Revenue Associated Expense & Fees	REV	4,714	2,811	299	1,511	118	27	152	
11	TOTAL BASE REVENUE REQUIREMENTS		1,042,604	593,601	65,362	332,151	23,713	5,901	31,875	354,238
12										
13	Revenue Expense Expansion Factor		1.00454							
14	<u>BILLING UNITS (ANNUAL)</u>									
15	<u>MWh Sales Related To:</u>									
16	Production & Transmission (Factor 404)		8,583,002	1,025,184	7,678,842	854,137	220,848			8,632,779
17	Distribution Primary (Factor 405)		8,583,002	1,025,184	7,669,889	237,768	220,848			7,907,467
18	Distribution Secondary (Factor 406)		8,583,002	1,025,184	8,568,843	-	220,848			8,588,843
19										
20	<u>Billing kW Related To:</u>									
21	Production & Transmission (Factor 401)				19,818,299	2,110,033				21,929,333
22	Distribution Primary (Factor 402)				18,860,201	597,625				20,458,028
23	Distribution Secondary (Factor 403)				17,494,769	-				17,494,769
24										
25	Annual Bills (Factor 412)		7,429,824	817,908	168,360	516	44,532			168,876
26										
27	<u>FUNCTIONALIZED UNIT COSTS (adjusted by Revenue Expense Expansion Factor)</u>									
28	<u>Customer Related - \$/Bill</u>									
29	MDS, Meters, Svcs, IS Equip		\$ 5.71	\$ 7.13	\$ 17.98	\$ 982.58	\$ 3.82			\$ 20.92
30	Meter Reading, Billing, Cust Svc		\$ 4.30	\$ 5.26	\$ 5.98	\$ 58.75	\$ 4.12			\$ 8.14
31	TOTAL CUSTOMER		\$ 10.01	\$ 12.39	\$ 23.96	\$ 1,038.33	\$ 7.94			\$ 27.06
32										
33	Production Energy (cents/kWh)		0.961	0.961	0.959	0.942	0.960			0.957
34										
35	<u>Capacity Related</u>									
36	<u>Based on MWh Sales - (cents/kWh)</u>									
37	Production		2.831	2.614	2.092	1.420	0.361			2.025
38	Transmission		0.566	0.519	0.408	0.265	0.038			0.394
39	Distribution Primary		0.936	0.749	0.566	0.308	0.869			0.577
40	Distribution Secondary		0.653	0.544	0.268	0.000	0.282			0.268
41										
42	<u>Based on Billing kW Demand - (\$/kWh/month)</u>									
43	Production Demand				\$ 8.11	\$ 5.75				\$ 7.88
44	Transmission Demand				\$ 1.58	\$ 1.07				\$ 1.53
45	Distribution Primary Demand				\$ 2.26	\$ 1.22				\$ 2.23
46	Distribution Secondary Demand				\$ 1.01	\$ -				\$ 1.01

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PRESENT RATE STRUCTURE
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 MINIMUM DISTRIBUTION SYSTEM (MDS) NOT EMPLOYED

TAMPA ELECTRIC COMPANY
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY
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PAGE 29A

DERIVATION OF UNIT COSTS - UNTCST

RETAIL JURIS ROR

LINE NO.		FPSC JURIS	RS	GS	GSD	IS	LS ENERGY	LS FACILITIES	GSD/IS Combined	
1	FUNCTIONALIZED REVENUE REQUIREMENTS									
2	Production	DEM	374,339	204,951	22,853	135,805	10,255	875	-	146,080
3	Production	EGY	161,688	75,621	9,053	67,653	7,391	1,950	-	75,044
4	Transmission	DEM	20,104	11,140	1,224	7,200	520	19	-	7,720
5	Subtransmission	DEM	52,069	28,854	3,171	18,648	1,347	49	-	19,995
6	Distribution Primary	DEM	116,529	68,970	6,808	38,668	630	1,653	-	39,298
7	Distribution Secondary	DEM	67,102	47,070	4,892	14,816	-	525	-	14,816
8	Distribution: MDS, Meters, Svcs, IS Equip, Lighting	CUST	75,031	38,084	5,252	2,748	449	151	28,368	3,196
9	Other: Meter Reading, Billing, Cust Srvc	CUST	36,559	31,156	4,209	987	29	179	(0)	1,016
10	Revenue Associated Expense & Fees	REV	4,714	2,811	295	1,511	118	27	152	-
11	TOTAL BASE REVENUE REQUIREMENTS		908,116	508,437	57,158	288,035	20,738	5,226	28,520	307,144
12										
13	Revenue Expense Expansion Factor		1.00522							
14	BILLING UNITS (ANNUAL)									
15	MWh Sales Related To:									
16	Production & Transmission (Factor 404)		8,563,002	1,025,184	7,678,642	854,137	220,949			8,532,779
17	Distribution Primary (Factor 405)		8,563,002	1,025,184	7,689,699	237,788	220,949			7,907,467
18	Distribution Secondary (Factor 406)		8,563,002	1,025,184	6,566,943	-	220,949			6,566,943
19										
20	Billing kW Related To:									
21	Production & Transmission (Factor 401)				18,819,299	2,110,033				21,929,333
22	Distribution Primary (Factor 402)				19,860,201	597,825				20,458,026
23	Distribution Secondary (Factor 403)				17,494,789	-				17,494,789
24										
25	Annual Bills (Factor 412)		7,429,824	817,908	168,360	516	44,532			168,876
26										
27	FUNCTIONALIZED UNIT COSTS (adjusted by Revenue Expense Expansion Factor)									
28	Customer Related - \$/Bill									
29	MDS, Meters, Svcs, IS Equip		\$ 5.15	\$ 6.48	\$ 16.40	\$ 675.29	\$ 3.42			\$ 19.02
30	Meter Reading, Billing, Cust Srvc		\$ 4.22	\$ 5.17	\$ 5.90	\$ 56.87	\$ 4.03			\$ 6.05
31	TOTAL CUSTOMER		\$ 9.37	\$ 11.63	\$ 22.29	\$ 931.97	\$ 7.45			\$ 25.07
32										
33	Production Energy (cents/kWh)		0.888	0.888	0.886	0.870	0.887			0.884
34										
35	Capacity Related									
36	Based on MWh Sales - (cents/kWh)									
37	Production		2.406	2.221	1.778	1.207	0.307			1.721
38	Transmission		0.470	0.431	0.338	0.220	0.031			0.328
39	Distribution Primary		0.810	0.648	0.507	0.286	0.752			0.600
40	Distribution Secondary		0.553	0.480	0.227	0.000	0.238			0.227
41										
42	Based on Billing kW Demand - (\$/kW/month)									
43	Production Demand				\$ 6.89	\$ 4.89				\$ 6.70
44	Transmission Demand				\$ 1.31	\$ 0.89				\$ 1.27
45	Distribution Primary Demand				\$ 1.98	\$ 1.06				\$ 1.93
46	Distribution Secondary Demand				\$ 0.85	\$ -				\$ 0.85

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 MINIMUM DISTRIBUTION SYSTEM (MDS) NOT EMPLOYED

TAMPA ELECTRIC COMPANY
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY
 (000's)

PAGE 29B

DERIVATION OF UNIT COSTS - UNTCST

CLASS ROR

LINE NO.		FPSC JURIS	RS	GS	GSD	IS	LS ENERGY	LS FACILITIES	GSD/IS Combined	
1	FUNCTIONALIZED REVENUE REQUIREMENTS									
2	Production	DEM	374,339	195,975	23,053	137,305	15,020	718	-	152,324
3	Production	EGY	161,668	74,069	9,128	66,003	9,002	2,008	-	77,006
4	Transmission	DEM	20,104	10,471	1,254	7,309	652	21	-	8,161
5	Subtransmission	DEM	52,069	27,489	3,231	18,871	2,023	53	-	20,893
6	Distribution Primary	DEM	116,529	66,308	6,711	39,044	888	1,745	-	39,932
7	Distribution Secondary	DEM	67,102	44,942	4,777	14,985	-	559	-	14,985
8	Distribution: MDS, Meters, Svcs, IS Equip, Lighting	CUST	75,031	37,041	5,307	2,783	594	158	35,323	3,357
9	Other: Meter Reading, Billing, Cust Svc	CUST	36,559	30,988	4,216	968	29	160	(0)	1,018
10	Revenue Associated Expense & Fees	REV	4,714	2,611	296	1,511	118	27	152	
11	TOTAL BASE REVENUE REQUIREMENTS		908,118	489,893	57,974	290,779	28,525	5,468	35,475	317,875
12										
13	Revenue Expense Expansion Factor		1.00522							
14	BILLING UNITS (ANNUAL)									
15	MWh Sales Related To:									
16	Production & Transmission (Factor 404)		8,563,002	1,025,184	7,676,642	854,137	220,949			8,532,779
17	Distribution Primary (Factor 405)		8,563,002	1,025,184	7,669,899	237,768	220,949			7,907,467
18	Distribution Secondary (Factor 406)		8,563,002	1,025,184	6,568,943	-	220,949			6,568,943
19										
20	Billing kW Related To:									
21	Production & Transmission (Factor 401)				18,819,299	2,110,033				21,929,333
22	Distribution Primary (Factor 402)				19,860,201	597,825				20,458,026
23	Distribution Secondary (Factor 403)				17,494,769	-				17,494,769
24										
25	Annual Bills (Factor 412)		7,429,824	817,908	166,360	518	44,532			166,876
26										
27	FUNCTIONALIZED UNIT COSTS (adjusted by Revenue Expense Expansion Factor)									
28	Customer Related - \$/Bill									
29	MDS, Meters, Svcs, IS Equip		\$ 5.01	\$ 6.52	\$ 16.50	\$ 1,157.85	\$ 3.56			\$ 19.98
30	Meter Reading, Billing, Cust Svc		\$ 4.19	\$ 5.18	\$ 5.80	\$ 56.86	\$ 4.07			\$ 6.06
31	TOTAL CUSTOMER		\$ 9.20	\$ 11.70	\$ 22.40	\$ 1,214.81	\$ 7.63			\$ 26.04
32										
33	Production Energy (cents/kWh)		0.870	0.895	0.890	1.059	0.914			0.907
34										
35	Capacity Related									
36	Based on MWh Sales - (cents/kWh)									
37	Production		2.301	2.260	1.787	1.788	0.327			1.794
38	Transmission		0.446	0.440	0.343	0.338	0.033			0.342
39	Distribution Primary		0.776	0.858	0.512	0.375	0.794			0.508
40	Distribution Secondary		0.528	0.468	0.229	0.000	0.254			0.229
41										
42	Based on Billing KW Demand - (\$/kWh/month)									
43	Production Demand				\$ 8.96	\$ 7.16				\$ 8.98
44	Transmission Demand				\$ 1.33	\$ 1.37				\$ 1.33
45	Distribution Primary Demand				\$ 1.98	\$ 1.49				\$ 1.96
46	Distribution Secondary Demand				\$ 0.86	\$ -				\$ 0.86

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PRESENT RATE STRUCTURE
 PROD. CAP. ALLOC. METHOD: 12CP & 1/13th AD
 PROJECTED CALENDAR YEAR 2014; FULLY ADJUSTED DATA
 MINIMUM DISTRIBUTION SYSTEM (MDS) NOT EMPLOYED

TAMPA ELECTRIC COMPANY
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY
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DERIVATION OF D-E-C COSTS - DECCST

This section calculates Functionalized Revenue
 Requirement for Demand, Energy, Cust Costs

LINE NO.		FPSC JURIS	RS	GS	GSD	IS	LS ENERGY	LS FACILITIES
1	RATE BASE							
2	Production	DEM	2,144,497	1,174,114	129,776	777,995	58,746	3,868
3	Production	EGY	433,960	202,946	24,297	181,620	19,861	5,237
4	Transmission	DEM	158,089	87,605	9,627	56,618	4,089	150
5	Subtransmission	DEM	322,315	178,612	19,827	115,435	8,336	306
6	Distribution Primary	DEM	588,380	348,244	33,367	195,243	3,180	8,346
7	Distribution Secondary	DEM	396,773	278,324	27,741	87,604	-	3,103
8	Distribution	CUST	270,894	133,784	17,874	8,607	1,788	575
9	Other	CUST	25,067	22,011	2,423	499	2	132
10	TOTAL RATE BASE		4,339,974	2,425,641	284,731	1,423,620	96,000	21,715
11								108,266
12	MULTIPLIED BY RATE OF RETURN		6.74	6.74	6.74	6.74	6.74	6.74
13								
14	EQUALS: RETURN ON RATE BASE							
15	Production	DEM	144,539	79,135	8,747	52,437	3,959	261
16	Production	EGY	29,249	13,679	1,638	12,241	1,339	353
17	Transmission	DEM	10,655	5,905	649	3,816	276	10
18	Subtransmission	DEM	21,724	12,038	1,323	7,780	582	21
19	Distribution Primary	DEM	39,657	23,472	2,249	13,159	214	563
20	Distribution Secondary	DEM	26,742	18,759	1,870	5,905	-	209
21	Distribution	CUST	18,258	9,017	1,205	580	121	39
22	Other	CUST	1,689	1,484	163	34	0	9
23	TOTAL RETURN ON RATE BASE		292,514	163,488	17,843	95,952	6,470	1,464
24								7,297
25	PLUS: ADJ. TO INCOME TAXES (True-Ups, Adjs. & ITC)							
26	Production	DEM	(333)	(182)	(20)	(121)	(9)	(1)
27	Production	EGY	(67)	(31)	(4)	(28)	(3)	(1)
28	Transmission	DEM	(25)	(14)	(1)	(9)	(1)	(0)
29	Subtransmission	DEM	(50)	(28)	(3)	(18)	(1)	(0)
30	Distribution Primary	DEM	(91)	(54)	(5)	(30)	(0)	(1)
31	Distribution Secondary	DEM	(62)	(43)	(4)	(14)	-	(0)
32	Distribution	CUST	(42)	(20)	(3)	(1)	(0)	(18)
33	Other	CUST	(4)	(3)	(0)	(0)	(0)	-
34	TOTAL ADJ'S TO INCOME TAXES		(673)	(376)	(41)	(221)	(15)	(3)
35								(18)
36	LESS INTEREST EXPENSE							
37	Production	DEM	42,247	23,130	2,557	15,326	1,157	76
38	Production	EGY	8,549	3,998	479	3,578	391	103
39	Transmission	DEM	3,114	1,726	190	1,115	81	3
40	Subtransmission	DEM	6,350	3,519	387	2,274	164	6
41	Distribution Primary	DEM	11,591	6,860	657	3,846	63	184
42	Distribution Secondary	DEM	7,816	5,483	547	1,726	-	61
43	Distribution	CUST	5,337	2,539	330	147	29	12
44	Other	CUST	494	434	48	10	0	3
45	TOTAL INTEREST EXPENSE		85,497	47,889	5,193	28,023	1,885	428
								2,278

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PRESENT RATE STRUCTURE
 PROD. CAP. ALLOC. METHOD: 12CP & 1/13th AD
 PROJECTED CALENDAR YEAR 2014; FULLY ADJUSTED DATA
 MINIMUM DISTRIBUTION SYSTEM (MDS) NOT EMPLOYED

TAMPA ELECTRIC COMPANY
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY
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DERIVATION OF D-E-C COSTS - DECCST

LINE NO.		FPSC JURIS	RS	GS	GSD	IS	LS ENERGY	LS FACILITIES	
46	<u>PLUS PERMANENT TIMING DIFFERENCES</u>								
47	Production	DEM	284	156	17	103	8	1	-
48	Production	EGY	58	27	3	24	3	1	-
49	Transmission	DEM	21	12	1	8	1	0	-
50	Subtransmission	DEM	43	24	3	15	1	0	-
51	Distribution Primary	DEM	78	46	4	26	0	1	-
52	Distribution Secondary	DEM	53	37	4	12	-	0	-
53	Distribution	CUST	36	17	2	1	0	0	15
54	Other	CUST	3	3	0	0	0	0	-
55	TOTAL PERMANENT TIMING DIFFERENCES		575	321	35	189	13	3	15
56									
57									
58	<u>EQUALS: OPERATING INCOME BEFORE FIT</u>								
59	Production	DEM	102,244	55,979	6,187	37,093	2,801	184	-
60	Production	EGY	20,690	9,676	1,158	8,659	947	250	-
61	Transmission	DEM	7,537	4,177	459	2,699	195	7	-
62	Subtransmission	DEM	15,367	8,516	936	5,504	397	15	-
63	Distribution Primary	DEM	28,052	16,603	1,591	9,309	152	398	-
64	Distribution Secondary	DEM	18,917	13,270	1,323	4,177	-	148	-
65	Distribution	CUST	12,916	6,475	874	432	91	27	5,016
66	Other	CUST	1,195	1,049	116	24	0	6	-
67	TOTAL OPER INCOME BEFORE FIT		206,919	115,745	12,643	67,897	4,583	1,035	5,016
68									
69	<u>PLUS: OPER. INCOME (FIT/(1-FIT))</u>								
70	Production	DEM	55,055	30,142	3,332	19,973	1,508	99	-
71	Production	EGY	11,141	5,210	624	4,663	510	134	-
72	Transmission	DEM	4,059	2,249	247	1,454	105	4	-
73	Subtransmission	DEM	6,275	4,585	504	2,963	214	8	-
74	Distribution Primary	DEM	15,105	8,940	857	5,012	82	214	-
75	Distribution Secondary	DEM	10,186	7,145	712	2,249	-	80	-
76	Distribution	CUST	6,955	3,486	471	233	49	15	2,701
77	Other	CUST	644	565	62	13	0	3	-
78	TOTAL FEDERAL INCOME TAX		111,418	62,324	6,808	36,560	2,468	557	2,701
79									
80	<u>EQUALS: FEDERAL TAXABLE INCOME</u>								
81	Production	DEM	157,299	86,121	9,519	57,066	4,309	284	-
82	Production	EGY	31,831	14,886	1,782	13,322	1,457	384	-
83	Transmission	DEM	11,596	6,426	706	4,153	300	11	-
84	Subtransmission	DEM	23,642	13,101	1,440	8,467	611	22	-
85	Distribution Primary	DEM	43,158	25,544	2,447	14,321	233	612	-
86	Distribution Secondary	DEM	29,103	20,415	2,035	6,426	-	228	-
87	Distribution	CUST	19,870	9,961	1,345	665	140	42	7,717
88	Other	CUST	1,839	1,615	178	37	0	10	-
89	TOTAL FEDERAL TAXABLE INCOME		316,337	178,069	19,452	104,456	7,051	1,592	7,717

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PRESENT RATE STRUCTURE
 PROD. CAP. ALLOC. METHOD: 12CP & 1/13th AD
 PROJECTED CALENDAR YEAR 2014; FULLY ADJUSTED DATA
 MINIMUM DISTRIBUTION SYSTEM (MDS) NOT EMPLOYED

TAMPA ELECTRIC COMPANY
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY
 (000's)

DERIVATION OF D-E-C COSTS - DECCST

LINE NO.		FPSC JURIS	RS	GS	GSD	IS	LS ENERGY	LS FACILITIES	
90	<u>PLUS: STATE INC TAX = FED. TAX. INCOME *SIT/(1-SIT)</u>								
91	Production	DEM	9,155	5,012	554	3,321	251	17	-
92	Production	EGY	1,853	866	104	775	85	22	-
93	Transmission	DEM	675	374	41	242	17	1	-
94	Subtransmission	DEM	1,376	763	84	493	36	1	-
95	Distribution Primary	DEM	2,512	1,487	142	833	14	36	-
96	Distribution Secondary	DEM	1,694	1,188	118	374	-	13	-
97	Distribution	CUST	1,156	580	78	39	8	2	449
98	Other	CUST	107	94	10	2	0	1	-
99	TOTAL STATE INCOME TAX		16,526	10,364	1,132	6,079	410	93	449
100									
101									
102	<u>MINUS: PERMANENT TIMING DIFFERENCES</u>								
103	Production	DEM	284	156	17	103	8	1	-
104	Production	EGY	58	27	3	24	3	1	-
105	Transmission	DEM	21	12	1	8	1	0	-
106	Subtransmission	DEM	43	24	3	15	1	0	-
107	Distribution Primary	DEM	78	46	4	26	0	1	-
108	Distribution Secondary	DEM	53	37	4	12	-	0	-
109	Distribution	CUST	36	17	2	1	0	0	15
110	Other	CUST	3	3	0	0	0	0	-
111	TOTAL PERMANENT TIMING DIFFERENCES		575	321	35	189	13	3	15
112									
113	<u>PLUS INTEREST EXPENSE</u>								
114	Production	DEM	42,247	23,130	2,557	15,326	1,157	78	-
115	Production	EGY	8,549	3,998	479	3,578	391	103	-
116	Transmission	DEM	3,114	1,726	190	1,115	81	3	-
117	Subtransmission	DEM	6,350	3,519	387	2,274	164	6	-
118	Distribution Primary	DEM	11,591	6,860	657	3,846	63	164	-
119	Distribution Secondary	DEM	7,816	5,483	547	1,726	-	61	-
120	Distribution	CUST	5,337	2,539	330	147	29	12	2,278
121	Other	CUST	484	434	48	10	0	3	-
122	TOTAL INTEREST EXPENSE		85,497	47,689	5,193	28,023	1,885	428	2,278
123									
124	<u>EQUALS: OPERATING INCOME BEFORE TAXES</u>								
125	Production	DEM	208,416	114,108	12,812	75,810	5,709	378	-
126	Production	EGY	42,175	19,724	2,361	17,651	1,930	509	-
127	Transmission	DEM	15,364	8,514	936	5,503	397	15	-
128	Subtransmission	DEM	31,325	17,359	1,907	11,219	810	30	-
129	Distribution Primary	DEM	57,183	33,845	3,243	18,975	309	811	-
130	Distribution Secondary	DEM	38,561	27,049	2,696	8,514	-	302	-
131	Distribution	CUST	26,327	13,063	1,751	851	177	56	10,429
132	Other	CUST	2,436	2,139	235	48	0	13	-
133	TOTAL OPERATING INCOME BEFORE TAXES		421,786	235,800	25,742	138,370	9,334	2,110	10,429

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PRESENT RATE STRUCTURE
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 MINIMUM DISTRIBUTION SYSTEM (MDS) NOT EMPLOYED

TAMPA ELECTRIC COMPANY
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY
 (000's)

DERIVATION OF D-E-C COSTS - DECCST

LINE NO.		FPSC JURIS	RS	GS	GSD	IS	LS ENERGY	LS FACILITIES	
134	PLUS: TAXES OTHER THAN INCOME								
135	Production	DEM	28,960	15,856	1,753	10,506	793	52	-
136	Production	EGY	8,010	3,746	448	3,352	367	97	-
137	Transmission	DEM	1,883	1,044	115	675	49	2	-
138	Subtransmission	DEM	4,014	2,224	244	1,438	104	4	-
139	Distribution Primary	DEM	9,326	5,520	529	3,095	50	132	-
140	Distribution Secondary	DEM	5,749	4,033	402	1,269	-	45	-
141	Distribution	CUST	5,047	2,402	312	139	28	11	2,155
142	Other	CUST	2,799	2,458	271	56	0	15	-
143	TOTAL TAXES OTHER THAN INCOME		65,789	37,282	4,074	20,530	1,391	357	2,155
144	PLUS: DEPREC. & AMORTIZ EXPENSE								
146	Production	DEM	107,909	59,080	6,530	39,148	2,956	195	-
147	Production	EGY	21,389	10,003	1,198	8,952	979	258	-
148	Transmission	DEM	6,027	3,340	367	2,158	156	6	-
149	Subtransmission	DEM	11,857	8,571	722	4,246	307	11	-
150	Distribution Primary	DEM	30,780	18,218	1,746	10,214	166	437	-
151	Distribution Secondary	DEM	27,015	18,950	1,889	5,965	-	211	-
152	Distribution	CUST	24,249	10,259	1,476	847	127	36	11,503
153	Other	CUST	4,656	4,088	450	93	0	25	-
154	TOTAL DEPREC. & AMORTIZ EXPENSE		233,881	130,508	14,377	71,623	4,691	1,179	11,503
155	PLUS: LOSS ON DISPOSITION & MISC.								
157	Production	DEM	(83)	(34)	(4)	(23)	(2)	(0)	-
158	Production	EGY	(12)	(6)	(1)	(5)	(1)	(0)	-
159	Transmission	DEM	(4)	(2)	(0)	(2)	(0)	(0)	-
160	Subtransmission	DEM	(8)	(5)	(1)	(3)	(0)	(0)	-
161	Distribution Primary	DEM	(19)	(11)	(1)	(8)	(0)	(0)	-
162	Distribution Secondary	DEM	(14)	(10)	(1)	(3)	-	(0)	-
163	Distribution	CUST	(10)	(5)	(1)	(0)	(0)	(0)	(4)
164	Other	CUST	(1)	(1)	(0)	(0)	(0)	(0)	-
185	TOTAL OTHER EXPENSES		(132)	(74)	(8)	(42)	(3)	(1)	(4)
166	PLUS: O & M EXPENSE								
168	Production	DEM	97,142	53,185	5,879	35,242	2,661	175	-
169	Production	EGY	102,688	48,023	5,748	42,977	4,700	1,239	-
170	Transmission	DEM	2,964	1,642	180	1,061	77	3	-
171	Subtransmission	DEM	15,273	8,463	930	5,470	395	14	-
172	Distribution Primary	DEM	47,193	27,932	2,676	15,660	255	669	-
173	Distribution Secondary	DEM	8,538	5,989	597	1,885	-	67	-
174	Distribution	CUST	28,047	18,802	2,282	1,182	174	67	7,740
175	Other	CUST	52,689	44,093	5,649	2,396	143	266	142
176	TOTAL O & M EXPENSE		354,533	205,930	23,943	105,873	8,404	2,501	7,881

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TAMPA ELECTRIC COMPANY
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY
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DERIVATION OF D-E-C COSTS - DECCST

LINE NO.		FPSC JURIS	RS	GS	GSD	IS	LS ENERGY	LS FACILITIES	
177	PLUS: FUEL & POWER TRANSACTIONS								
178	Production Demand	DEM	-	-	-	-	-	-	
179	Production Energy	EGY	9,301	4,350	521	3,893	426	112	
180	TOTAL FUEL & POWER TRANSACTIONS		9,301	4,350	521	3,893	426	112	
181									
182	EQUALS: TOTAL REVENUE LESS REV TAXES								
183	Production	DEM	442,363	242,194	26,770	180,483	12,118	798	
184	Production	EGY	183,551	85,839	10,277	76,819	8,401	2,215	
185	Transmission	DEM	26,234	14,538	1,597	9,395	678	25	
186	Subtransmission	DEM	62,460	34,612	3,803	22,370	1,615	59	
187	Distribution Primary	DEM	144,482	85,503	8,192	47,937	781	2,049	
188	Distribution Secondary	DEM	79,849	56,012	5,583	17,630	-	624	
189	Distribution	CUST	83,660	42,321	5,821	3,019	508	170	
190	Other	CUST	62,579	52,778	6,605	2,593	143	318	
191	TOTAL TOTAL REVENUE LESS REV TAXES		1,085,158	613,797	68,649	340,247	24,242	6,259	
192									
193	PLUS: ADD'L REVENUE TAXES (Bad Debt & Regulatory Assess. Fee)								
194	Production	DEM	141	95	7	50	(6)	0	
195	Production	EGY	59	34	3	24	(4)	0	
196	Transmission	DEM	8	6	0	3	(0)	0	
197	Subtransmission	DEM	20	14	1	7	(1)	0	
198	Distribution Primary	DEM	46	34	2	15	(0)	0	
199	Distribution Secondary	DEM	25	22	2	6	-	0	
200	Distribution	CUST	27	17	2	1	(0)	0	
201	Other	CUST	20	21	2	1	(0)	0	
202	TOTAL REVENUE TAXES		347	241	19	107	(12)	1	
203									
204	EQUALS: TOTAL REVENUES								
205	Production	DEM	442,505	242,289	26,777	160,534	12,112	798	
206	Production	EGY	183,609	85,873	10,280	76,843	8,396	2,215	
207	Transmission	DEM	26,242	14,543	1,598	9,398	678	25	
208	Subtransmission	DEM	62,480	34,826	3,804	22,377	1,615	59	
209	Distribution Primary	DEM	144,508	85,536	8,195	47,952	780	2,050	
210	Distribution Secondary	DEM	79,874	56,034	5,584	17,836	-	825	
211	Distribution	CUST	83,667	42,338	5,822	3,020	506	170	
212	Other	CUST	62,599	52,799	6,607	2,594	143	319	
213	TOTAL REVENUES		1,085,505	614,038	68,668	340,354	24,230	6,260	

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DERIVATION OF D-E-C COSTS - DECCST

LINE NO.		FPSC JURIS	RS	GS	GSD	IS	LS ENERGY	LS FACILITIES	
214	LESS: REVENUE OTHER THAN SALES								
215	Production	DEM	1,201	657	73	436	33	2	-
216	Production	EGY	8,360	3,695	466	3,506	391	102	-
217	Transmission	DEM	1,204	667	73	431	31	1	-
218	Subtransmission	DEM	347	192	21	124	9	0	-
219	Distribution Primary	DEM	9,599	5,681	544	3,185	52	136	-
220	Distribution Secondary	DEM	383	269	27	85	-	3	-
221	Distribution	CUST	188	89	12	5	1	0	80
222	Other	CUST	21,614	18,985	2,090	428	0	114	-
223									
224	TOTAL REVENUE OTHER THAN SALES		42,895	30,436	3,306	8,198	517	359	80
225									
226	EQUALS: SALES REVENUE (FUNCTIONALIZED REVENUE REQUIREMENT)								
227	Production	DEM	441,304	241,632	26,705	160,098	12,079	796	-
228	Production	EGY	175,249	81,978	9,813	73,337	8,006	2,114	-
229	Transmission	DEM	25,038	13,876	1,525	8,967	647	24	-
230	Subtransmission	DEM	62,133	34,434	3,783	22,252	1,606	59	-
231	Distribution Primary	DEM	134,909	79,655	7,650	44,767	728	1,913	-
232	Distribution Secondary	DEM	79,491	55,765	5,558	17,551	-	622	-
233	Distribution	CUST	83,499	42,248	5,811	3,015	505	169	31,734
234	Other	CUST	40,985	33,814	4,517	2,168	143	205	142
235									
236	TOTAL SALES REVENUE		1,042,609	583,603	65,381	332,156	23,713	5,901	31,875

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TAMPA ELECTRIC COMPANY
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY

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ALLOCATION FACTOR REPORT

LINE NO.	FACTOR NO.		UNIT	FPSC JURIS	RS	GS	GSD	IS	LS ENERGY	LS FACILITIES
1	101	Jurisdictional Production Capacity - 12 CP	kW	3,411,287	1,910,087	201,385	1,234,681	61,861	3,313	-
2		% of Total Company	%	100.0000%	55.9931%	5.9029%	36.1934%	1.8134%	0.0971%	0.0000%
3										
4	105	Distribution Primary Capacity - NCP	kW	4,134,845	2,447,349	234,491	1,372,103	22,348	58,654	-
5		% of Total Company	%	100.0000%	59.1870%	5.6709%	33.1831%	0.5405%	1.4185%	0.0000%
6										
7	106	Distri. Secondary Capacity - Customer Max Deman	kW	6,726,009	4,718,090	470,283	1,485,053	-	52,602	-
8		% of Total Company	%	100.0000%	70.1470%	6.9917%	22.0793%	0.0000%	0.7821%	0.0000%
9										
10	117	Transmission - 12 CP	kW	3,494,333	1,936,398	212,781	1,251,466	90,372	3,313	-
11		% of Total Company	%	100.0000%	55.4154%	6.0893%	35.8142%	2.5863%	0.0948%	0.0000%
12										
13	122	Production Capacity - 12 CP & 1/13th AD	%	100.0000%	54.7501%	8.0516%	36.2787%	2.7394%	0.1803%	0.0000%
14		% of Total Company	%	100.0000%	54.7501%	8.0516%	36.2787%	2.7394%	0.1803%	0.0000%
15										
16	124	Production Capacity - 12 CP & 25% AD	%	100.0000%	53.2531%	5.9667%	37.3236%	3.0839%	0.3728%	0.0000%
17		% of Total Company	%	100.0000%	53.2531%	5.9667%	37.3236%	3.0839%	0.3728%	0.0000%
18										
19	125	Production Capacity - 12 CP & 50% AD	%	100.0000%	51.0907%	5.8441%	38.8330%	3.5815%	0.6508%	0.0000%
20		% of Total Company	%	100.0000%	51.0907%	5.8441%	38.8330%	3.5815%	0.6508%	0.0000%
21										
22	126	Proposed Production Capacity - 12CP & 25% AD	%	100.0000%	53.2531%	5.9667%	0.0000%	0.0000%	0.3728%	0.0000%
23		% of Total Company	%	100.0000%	53.2531%	5.9667%	0.0000%	0.0000%	0.3728%	0.0000%
24										
25	128	Proposed Production Capacity - 12CP & 50% AD	%	100.0000%	51.0907%	5.8441%	0.0000%	0.0000%	0.6508%	0.0000%
26		% of Total Company	%	100.0000%	51.0907%	5.8441%	0.0000%	0.0000%	0.6508%	0.0000%
27										
28	201	Energy - Output to Line	mWh	19,342,061	9,045,530	1,082,938	8,094,971	885,222	233,400	-
29		% of Total Company	%	100.0000%	46.7661%	5.5989%	41.8516%	4.5787%	1.2067%	0.0000%
30										
31	202	Direct Assignment - Wholesale	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
32		% of Total Company	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
33										
34	204	Retail Energy - Output to Line	mWh	19,342,061	9,045,530	1,082,938	8,094,971	885,222	233,400	-
35		% of Total Company	%	100.0000%	46.7661%	5.5989%	41.8516%	4.5787%	1.2067%	0.0000%
36										
37	205	Retail Jurisdictional Direct Assignment	%							
38		% of Total Company	%							

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TAMPA ELECTRIC COMPANY
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY

ALLOCATION FACTOR REPORT

LINE NO.	FACTOR NO.		UNIT	FPSC JURIS	RS	GS	GSD	IS	LS ENERGY	LS FACILITIES
39	308	Meter Investment Assignment	\$000's	78,737,686	57,581,136	10,837,491	9,306,798	992,080	20,181	-
40		% of Total Company	%	100.0000%	73.1303%	13.7840%	11.8200%	1.2800%	0.0256%	0.0000%
41										
42	309	Interruptible Equipment - IS Direct Assign	%	100.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%
43		% of Total Company	%	100.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%
44										
45	310	Street Light Facilities - LS Direct Assignment	%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
46		% of Total Company	%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
47										
48	311	Meter Reading - Direct Allocation	\$	2,685,938	1,411,667	934,388	313,591	25,800	495	-
49		% of Total Company	%	100.0000%	52.5577%	34.7881%	11.6753%	0.9606%	0.0184%	0.0000%
50										
51	401	Billing kW - Power Supply (P&T)	kW	31,738,488	8,563,002	1,025,184	19,819,299	2,110,033	220,949	-
52		% of Total Company	%	100.0000%	26.9799%	3.2301%	62.4457%	6.6482%	0.6962%	0.0000%
53										
54	402	Billing kW - Distribution Primary Capacity	kW	30,267,161	8,563,002	1,025,184	19,860,201	597,825	220,949	-
55		% of Total Company	%	100.0000%	28.2914%	3.3871%	65.6163%	1.9752%	0.7300%	0.0000%
56										
57	403	Billing kW - Distribution Secondary Capacity	kW	27,303,904	8,563,002	1,025,184	17,494,769	-	220,949	-
58		% of Total Company	%	100.0000%	31.3618%	3.7547%	64.0742%	0.0000%	0.8092%	0.0000%
59										
60	404	Billing mWh - Power Supply (P&T)	mWh	18,341,915	8,563,002	1,025,184	7,678,642	854,137	220,949	-
61		% of Total Company	%	100.0000%	48.6854%	5.5893%	41.8639%	4.6567%	1.2046%	0.0000%
62										
63	405	Billing mWh - Distribution Primary Capacity	mWh	17,716,602	8,563,002	1,025,184	7,669,699	237,768	220,949	-
64		% of Total Company	%	100.0000%	48.3332%	5.7866%	43.2910%	1.3421%	1.2471%	0.0000%
65										
66	406	Billing mWh - Distribution Secondary Capacity	mWh	16,378,079	8,563,002	1,025,184	6,568,943	-	220,949	-
67		% of Total Company	%	100.0000%	52.2833%	6.2585%	40.1081%	0.0000%	1.3491%	0.0000%
68										
69	412	Annual Number of Bills	No. of Bills	8,461,140	7,429,824	817,908	168,360	516	44,532	-
70		% of Total Company	%	100.0000%	87.8111%	9.6666%	1.9898%	0.0061%	0.5263%	0.0000%
71										
72	418	Distribution Primary - Customer Component	No. of Cust.	705,075	619,152	88,159	14,024	29	3,711	-
73		% of Total Company	%	100.0000%	87.8136%	9.6669%	1.9890%	0.0041%	0.5263%	0.0000%
74										
75	420	Distribution Secondary - Customer Component	No. of Cust.	704,910	619,152	88,159	13,898	-	3,711	-
76		% of Total Company	%	100.0000%	87.8342%	9.6692%	1.9702%	0.0000%	0.5265%	0.0000%

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TAMPA ELECTRIC COMPANY
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY

ALLOCATION FACTOR REPORT

LINE NO.	FACTOR NO.		UNIT	FPSC JURIS	RS	GS	GSD	IS	LS ENERGY	LS FACILITIES
67	501	Billed Sales Revenue - Direct Allocation	\$000's	907,769	489,649	57,954	290,676	28,538	5,467	35,484
68		% of Total Company	%	100.0000%	53.9399%	6.3842%	32.0209%	3.1437%	0.6023%	3.9090%
69										
70	507	Revenue from Sales - Retail Only	\$000's	907,769	489,649	57,954	290,676	28,538	5,467	35,484
71		% of Total Company	%	100.0000%	53.9399%	6.3842%	32.0209%	3.1437%	0.6023%	3.9090%
72										
73	508	Unbilled Sales Revenue - Direct Allocation	\$000's	(174)	(96)	(11)	(65)	-	(1)	-
74		% of Total Company	%	100.0000%	55.1200%	6.5843%	37.5700%	0.0000%	0.7257%	0.0000%
75										
76	607	Distribution O&M - Customer Component	\$000's	17,208	10,186	1,400	725	107	41	4,749
77		% of Total Company	%	100.0000%	59.1931%	8.1370%	4.2154%	0.6209%	0.2377%	27.5959%
78										
79	907	Distribution Plant - Customer Component	\$000's	482,334	229,515	29,858	13,330	2,656	1,044	205,931
80		% of Total Company	%	100.0000%	47.5842%	6.1904%	2.7637%	0.5507%	0.2164%	42.6948%
81										
82	817	Transmission - 12 CP (Retail Only)	kW	3,494,333	1,936,398	212,781	1,251,469	90,372	3,313	-
83		% of Total Company	%	100.0000%	55.4154%	6.0893%	35.8142%	2.5863%	0.0948%	0.0000%

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TAMPA ELECTRIC COMPANY
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY

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SUMMARY - CLASS ROR'S & REVENUE REQUIREMENTS -ROR

LINE NO.	FPSC JURIS	METHOD OF ASSIGNMENT
1	OPERATING REVENUES	
2	Sales Revenue 907,789	SCH. - OPREV: Line 1
3	Other Revenues 42,895	SCH. - OPREV: SUM LINES (3 +11 +23 +33) - Line 17
4		
5	TOTAL OPERATING REVENUES 950,664	SUM LINES (2:3)
6		
7	OPERATING EXPENSES	
9	Power Transactions 9,301	SCH. - O&M: Line 11
10	O&M Expense 354,533	SCH. - O&M: Line 113
11	Deprec & Amortiz Expense 233,881	SCH. - DEPRE: Line 113
12	Taxes Other than Income 85,789	SCH. - TXOTH: Line 87
13	Income Taxes 77,391	SCH. - INCTX: Line 175
14	Gain/(Loss) on Diaposal (132)	SCH. - INCTX: Line 70
15		
16	TOTAL OPERATING EXPENSES 740,763	SUM LINES (9:14)
17		
18		
19	NET OPERATING INCOME 209,901	LINES (5 - 16)
20		
21	RATE BASE	
23	Plant in Service 6,506,194	SCH. - PLTSVC: Line 109
24	Plant Held for Future Use 35,409	SCH. - PHFFU: Line 11
25	Working Capital 81,119	SCH. - WKCAP: Line 58
26	Construction Work in Progress 174,146	SCH. - CWIP: Line 52
27	Less: Depreciation Reserve 2,436,894	SCH. - ACCDPR: Line 110
28		
29	TOTAL RATE BASE 4,339,974	SUM LINES (23:26) - Line 27
30		
31		
32		
33	RATE OF RETURN (%) 4.84	LINES (19/ 29 * 100)
34		
35	RATE OF RETURN INDEX 1.00	CALC: CLASS RATE OF RETURN/TOTAL RETAIL RATE OF RETURN

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SUMMARY - CLASS ROR'S & REVENUE REQUIREMENTS - ROR

REPORT	LINE NO.		FPSC JURIS	METHOD OF ASSIGNMENT
ROR	36	<u>DEVELOPMENT OF REVENUE REQUIREMENTS</u>		
ROR	37	Total Rate Base	4,339,974	Line 29
ROR	38	Total Cost of Capital	6.74%	CALC: COST OF CAPITAL @ 11.25% ROE
ROR	39	(@ 11.25% ROE)		
ROR	40	Total Required Net Operating Income	292,514	LINES (37 * 38)
ROR	41			
ROR	42	Less: Achieved Net Operating Income	<u>209,901</u>	Line 19
ROR	43			
ROR	44	Equals: Return Deficiency/(Surplus)	82,613	LINES (40 - 42)
ROR	45	Times: Expansion Factor	<u>1.6322</u>	
ROR	46			
ROR	47	Equals: Revenue Deficiency/ (Surplus)	<u>134,841</u>	LINES (44 * 45)
ROR	48			
ROR	49	Plus: Revenues @ Present Rates	950,664	Line 5
ROR	50			
ROR	51	Equals: Total Revenue Requirements	1,085,505	SUM LINES (5 + 47)
ROR	52	Less: Other Revenues	<u>(42,895)</u>	- Line 3
ROR	53			
ROR	54	Equals: Total Sales Revenue Requirements	1,042,610	SUM LINES (51:52)
ROR	55			
ROR	56	Sales Revenue Requirements Index	0.87	LINES (2 / 51)

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OPERATING REVENUES - OPREV

REPORT	LINE NO.		FPSC JURIS	METHOD OF ASSIGNMENT
OPREV	1	SALES REVENUE	REV 907,769	ALLOC FACTOR # 501 -- Billed Sales Revenue - Direct Allocation
OPREV	2			
OPREV	3	MISC SERVICE REVENUE: Acct 451	CUST 21,585	ALLOC FACTOR # 420 -- Distribution Secondary - Customer Component
OPREV	4			
OPREV	5	RENT REVENUE: Acct 454		
OPREV	6	Production	DEM 42	ALLOC FACTOR # 122 -- Production Capacity - 12 CP & 1/13th AD
OPREV	7	Transmission	DEM 615	ALLOC FACTOR # 117 -- Transmission - 12 CP
OPREV	8	Subtransmission	DEM 193	ALLOC FACTOR # 117 -- Transmission - 12 CP
OPREV	9	Distribution Primary	DEM 9,244	ALLOC FACTOR # 105 -- Distribution Primary Capacity - NCP
OPREV	10	Distribution Secondary	DEM 132	ALLOC FACTOR # 106 -- Distri. Secondary Capacity - Customer Max Demands
OPREV	11	TOTAL RENT REVENUE	10,227	SUM LINES (6:10)
OPREV	12			
OPREV	13	PLANT RELATED REVENUE: Acct 456		
OPREV	14	Production	DEM 1,159	ALLOC FACTOR # 122 -- Production Capacity - 12 CP & 1/13th AD
OPREV	15	Production	EGY 228	ALLOC FACTOR # 201 -- Energy - Output to Line
OPREV	16	Transmission	DEM 589	ALLOC FACTOR # 117 -- Transmission - 12 CP
OPREV	17	Transmission Firm Whsl.	REV -	ALLOC FACTOR # 202 -- Direct Assignment - Wholesale
OPREV	18	Subtransmission	DEM 153	ALLOC FACTOR # 117 -- Transmission - 12 CP
OPREV	19	Distribution Primary	DEM 355	ALLOC FACTOR # 105 -- Distribution Primary Capacity - NCP
OPREV	20	Distribution Secondary	DEM 251	ALLOC FACTOR # 106 -- Distri. Secondary Capacity - Customer Max Demands
OPREV	21	Distribution	CUST 188	ALLOC FACTOR # 907 -- Distribution Plant - Customer Component
OPREV	22	Other	CUST 19	ALLOC FACTOR # 412 -- Annual Number of Bills
OPREV	23	TOTAL PLANT RELATED REVENUE	2,941	SUM LINES (14:22)
OPREV	24			
OPREV	25	ENERGY-RELATED REVENUE: Acct 456		
OPREV	26	Steam & Miscellaneous	EGY 8,231	ALLOC FACTOR # 201 -- Energy - Output to Line
OPREV	27	Other SO2 Whsl	EGY -	ALLOC FACTOR # 202 -- Direct Assignment - Wholesale
OPREV	28	Subtotal Non-Sales Revenue	SUBTOTAL 8,231	SUM LINES (26:27)
OPREV	29	Collect Fee/Sales Tax	EGY 76	ALLOC FACTOR # 204 -- Retail Energy - Output to Line
OPREV	30	Energy Power Sales	EGY -	ALLOC FACTOR # 201 -- Energy - Output to Line
OPREV	31	Unbilled Revenue	EGY (174)	ALLOC FACTOR # 508 -- Unbilled Sales Revenue - Direct Allocation
OPREV	32	Subtotal Sales Revenue	SUBTOTAL (99)	SUM LINES (29:31)
OPREV	33	TOTAL ENERGY RELATED REVENUE	8,133	SUM LINES (28 + 32)
OPREV	34			
OPREV	35	TOTAL OPERATING REVENUE		
OPREV	36	Sales (Incl Transm Firm Whsl)	REV 907,769	Line 1
OPREV	37	Production	DEM 1,201	SUM LINES (6 + 14)
OPREV	38	Production	EGY 8,360	SUM LINES (15 +26 +27 +30 +31)
OPREV	39	Transmission	DEM 1,204	SUM LINES (7 +16 +17)
OPREV	40	Subtransmission	DEM 347	SUM LINES (8 + 18)
OPREV	41	Distribution Primary	DEM 9,599	SUM LINES (9 + 19)
OPREV	42	Distribution Secondary	DEM 383	SUM LINES (10 + 20)
OPREV	43	Distribution	CUST 188	SUM Line 21
OPREV	44	Other	CUST 21,614	SUM LINES (3 +22 +29)
OPREV	45			
OPREV	46	TOTAL OPERATING REVENUE	950,664	SUM LINES (36:44)

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OPERATION & MAINTENANCE EXPENSES - O&M

REPORT	LINE NO.		Fpsc JURIS	METHOD OF ASSIGNMENT
O&M	1	<u>FUEL & POWER TRANSACTIONS</u>		
O&M	2	Whsl Capacity & Reactive Pwr	DEM	-
O&M	3	Whsl NR SO 2 allowances	EGY	-
O&M	4	Whsl NRFuel Handling & Analysis	EGY	-
O&M	5			
O&M	6	Retail Reactive Power	DEM	-
O&M	7	Retail NRFuel Handling & Misc.	EGY	9,301
O&M	8			
O&M	9	Production Demand	DEM	-
O&M	10	Production Energy	EGY	9,301
O&M	11	TOTAL FUEL & POWER TRANSACTIONS O&M		9,301
O&M	12			
O&M	13			
O&M	14	<u>PRODUCTION O&M</u>		
O&M	15	Production Demand	DEM	52,996
O&M	16	Production Energy	EGY	73,712
O&M	17	TOTAL PRODUCTION O&M		126,709
O&M	18			
O&M	19			
O&M	20	<u>TRANSMISSION O&M</u>		
O&M	21	Step-Up Substations	DEM	1,804
O&M	22			
O&M	23	High-Volt Transmission	DEM	1,839
O&M	24			
O&M	25	Subtransmission		
O&M	26	Substations	DEM	6,741
O&M	27	LINES	DEM	3,170
O&M	28	Subtransmission		9,911
O&M	29			
O&M	30	TOTAL TRANSMISSION O&M		13,554

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OPERATION & MAINTENANCE EXPENSES - O&M

REPORT	LINE NO.		FPSC JURIS	METHOD OF ASSIGNMENT
O&M	31	<u>DISTRIBUTION O&M</u>		
O&M	32	Substations	DEM 4,132	ALLOC FACTOR # 105 -- Distribution Primary Capacity - NCP
O&M	33			
O&M	34	OH LINES Direct	CUST 1,597	ALLOC FACTOR # 310 -- Street Light Facilities - LS Direct Assignment
O&M	35	OH LINES Primary	DEM 22,860	ALLOC FACTOR # 105 -- Distribution Primary Capacity - NCP
O&M	36	OH LINES Primary (MDS)	CUST -	ALLOC FACTOR # 418 -- Distribution Primary - Customer Component
O&M	37	OH LINES Secondary	DEM 2,353	ALLOC FACTOR # 106 -- Distri. Secondary Capacity - Customer Max Demands
O&M	38	OH LINES Secondary (MDS)	CUST -	ALLOC FACTOR # 420 -- Distribution Secondary - Customer Component
O&M	39	TOTAL OH LINES	26,810	SUM LINES (34:38)
O&M	40			
O&M	41	UG LINES Direct	CUST -	ALLOC FACTOR # 310 -- Street Light Facilities - LS Direct Assignment
O&M	42	UG LINES Primary	DEM 3,118	ALLOC FACTOR # 105 -- Distribution Primary Capacity - NCP
O&M	43	UG LINES Primary (MDS)	CUST -	ALLOC FACTOR # 418 -- Distribution Primary - Customer Component
O&M	44	UG LINES Secondary	DEM 1,367	ALLOC FACTOR # 106 -- Distri. Secondary Capacity - Customer Max Demands
O&M	45	UG LINES Secondary (MDS)	CUST -	ALLOC FACTOR # 420 -- Distribution Secondary - Customer Component
O&M	46	TOTAL UG LINES	4,486	SUM LINES (41:45)
O&M	47			
O&M	48	Transformers	DEM 445	ALLOC FACTOR # 106 -- Distri. Secondary Capacity - Customer Max Demands
O&M	49	Transformers (MDS)	CUST -	ALLOC FACTOR # 420 -- Distribution Secondary - Customer Component
O&M	50			
O&M	51	Services	CUST 7,533	ALLOC FACTOR # 420 -- Distribution Secondary - Customer Component
O&M	52	Meters	CUST 4,882	ALLOC FACTOR # 308 -- Meter Investment Assignment
O&M	53	Interruptible Equipment	CUST 45	ALLOC FACTOR # 309 -- Interruptible Equipment - IS Direct Assign
O&M	54	Street Lighting	CUST 3,152	ALLOC FACTOR # 310 -- Street Light Facilities - LS Direct Assignment
O&M	55			
O&M	56	Distribution O&M	DEM 34,075	SUM TOTAL (Line 31 thru Line 54) LABELED AS DEM
O&M	57	Distribution O&M	CUST 17,208	SUM TOTAL (Line 31 thru Line 54) LABELED AS CUST
O&M	58			
O&M	59	TOTAL DISTRIBUTION O&M	51,284	SUM LINES (56:57)
O&M	60			
O&M	61			
O&M	62	<u>PROD. TRANS & DIST O&M</u>		
O&M	63	Production	DEM 54,800	SUM LINES (15 +21)
O&M	64	Production	EGY 73,712	SUM Line 16
O&M	65	Transmission	DEM 1,839	SUM Line 23
O&M	66	Subtransmission	DEM 9,911	SUM Line 28
O&M	67	Distribution Primary	DEM 29,910	SUM LINES (32 +35 +42)
O&M	68	Distribution Secondary	DEM 4,166	SUM LINES (37 +44 +48)
O&M	69	Distribution	CUST 17,208	SUM Line (57)
O&M	70	Other	CUST -	EQUALS ZERO
O&M	71	TOTAL PROD, TRANS & DIST O&M	191,546	SUM LINES (63:70)

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OPERATION & MAINTENANCE EXPENSES - O&M

REPORT	LINE NO.		FPSC JURIS	METHOD OF ASSIGNMENT
O&M	72	PLUS: OTHER CUSTOMER O&M		
O&M	73	Uncollectible	CUST 3,623	ALLOC FACTOR # 507 -- Revenue from Sales - Retail Only
O&M	74	Billing & Records	CUST 24,924	ALLOC FACTOR # 412 -- Annual Number of Bills
O&M	75	Meter Reading	CUST 2,685	ALLOC FACTOR # 311 -- Meter Reading - Direct Allocation
O&M	76	Cust Svc & Info	CUST 1,267	ALLOC FACTOR # 412 -- Annual Number of Bills
O&M	77	Sales	CUST 1,360	ALLOC FACTOR # 412 -- Annual Number of Bills
O&M	78	TOTAL OTHER CUSTOMER O&M	33,859	SUM LINES (73:77)
O&M	79			
O&M	80	PLUS: ADMIN & GENERAL O&M (EXCL. STORM ACCRUAL)		
O&M	81	Production	DEM 40,901	ALLOC FACTOR # 122 -- Production Capacity - 12 CP & 1/13th AD
O&M	82	Production	EGY 28,975	ALLOC FACTOR # 201 -- Energy - Output to Line
O&M	83	Transmission	DEM 990	ALLOC FACTOR # 117 -- Transmission - 12 CP
O&M	84	Subtransmission	DEM 5,097	ALLOC FACTOR # 117 -- Transmission - 12 CP
O&M	85	Distribution Primary	DEM 14,548	ALLOC FACTOR # 105 -- Distribution Primary Capacity - NCP
O&M	86	Distribution Secondary	DEM 2,388	ALLOC FACTOR # 106 -- Distri. Secondary Capacity - Customer Max Demands
O&M	87	Distribution	CUST 9,398	ALLOC FACTOR # 607 -- Distribution O&M - Customer Component
O&M	88	Other	CUST 18,830	ALLOC FACTOR # 412 -- Annual Number of Bills
O&M	89	TOTAL ADMIN & GENERAL O&M	121,127	SUM LINES (81:88)
O&M	90			
O&M	91	PLUS: ADMIN & GENERAL (STORM ACCRUAL ONLY)		
O&M	92	Production	DEM 1,440	ALLOC FACTOR # 122 -- Production Capacity - 12 CP & 1/13th AD
O&M	93	Production	EGY -	ALLOC FACTOR # 204 -- Retail Energy - Output to Line
O&M	94	Transmission	DEM 135	ALLOC FACTOR # 817 -- TRANSM. 12 Coincident Peak (RETAIL ONLY)
O&M	95	Subtransmission	DEM 265	ALLOC FACTOR # 817 -- TRANSM. 12 Coincident Peak (RETAIL ONLY)
O&M	96	Distribution Primary	DEM 2,735	ALLOC FACTOR # 105 -- Distribution Primary Capacity - NCP
O&M	97	Distribution Secondary	DEM 1,984	ALLOC FACTOR # 106 -- Distri. Secondary Capacity - Customer Max Demands
O&M	98	Distribution	CUST 1,441	ALLOC FACTOR # 607 -- Distribution O&M - Customer Component
O&M	99	Other	CUST -	ALLOC FACTOR # 412 -- Annual Number of Bills
O&M	100	TOTAL ADMIN & GENERAL STORM ACCRUAL	8,000	SUM LINES (92:99)
O&M	101	SUBTOTAL ADMIN & GENERAL O&M	129,127	SUM LINES (89 +100)
O&M	102			
O&M	103	EQUALS: O&M EXP LESS FUEL & POWER TRANS		
O&M	104	Production	DEM 97,142	SUM LINES (63 +81 +92)
O&M	105	Production	EGY 102,688	SUM LINES (64 +82 +93)
O&M	106	Transmission	DEM 2,964	SUM LINES (65 +83 +94)
O&M	107	Subtransmission	DEM 15,273	SUM LINES (66 +84 +95)
O&M	108	Distribution Primary	DEM 47,193	SUM LINES (67 +85 +96)
O&M	109	Distribution Secondary	DEM 8,538	SUM LINES (68 +86 +97)
O&M	110	Distribution	CUST 28,047	SUM LINES (69 +87 +98)
O&M	111	Other	CUST 52,689	SUM LINES (70 +88 +78 +99)
O&M	112			
O&M	113	TOTAL O&M EXPENSE (EXCL. FUEL & POWER TRANS.)	354,533	SUM LINES (104:111)
O&M	114			
O&M	115	EQUALS: O&M EXP PLUS FUEL & POWER TRANS		
O&M	116	Production	DEM 97,142	SUM LINES (9 +104)
O&M	117	Production	EGY 111,989	SUM LINES (10 +105)
O&M	118	Transmission	DEM 2,964	SUM Line 106
O&M	119	Subtransmission	DEM 15,273	SUM Line 107
O&M	120	Distribution Primary	DEM 47,193	SUM Line 108
O&M	121	Distribution Secondary	DEM 8,538	SUM Line 109
O&M	122	Distribution	CUST 28,047	SUM Line 110
O&M	123	Other	CUST 52,689	SUM Line 111
O&M	124	TOTAL O&M EXPENSE (INCL. FUEL & POWER TRANS.)	363,834	SUM LINES (116:123)

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DEPRECIATION EXPENSE - DEPRE

REPORT	LINE NO.		FPSC JURIS		METHOD OF ASSIGNMENT
DEPRE	1	<u>PRODUCTION DEPREC EXPENSE</u>			
DEPRE	2	Production Demand	DEM	100,038	ALLOC FACTOR # 122 - Production Capacity - 12 CP & 1/13th AD
DEPRE	3	Production Energy	EGY	15,565	ALLOC FACTOR # 201 - Energy - Output to Line
DEPRE	4	TOTAL PRODUCTION DEPRE EXPENSE		115,603	SUM LINES (2:3)
DEPRE	5				
DEPRE	6				
DEPRE	7	<u>TRANSMISSION DEPREC EXPENSE</u>			
DEPRE	8	Step-Up Substations	DEM	1,209	ALLOC FACTOR # 122 - Production Capacity - 12 CP & 1/13th AD
DEPRE	9				
DEPRE	10	High-Volt Transmission	DEM	5,638	ALLOC FACTOR # 117 - Transmission - 12 CP
DEPRE	11				
DEPRE	12	Subtransmission			
DEPRE	13	Substations	DEM	4,002	ALLOC FACTOR # 117 - Transmission - 12 CP
DEPRE	14	LINES	DEM	6,903	ALLOC FACTOR # 117 - Transmission - 12 CP
DEPRE	15	Subtransmission		10,905	SUM LINES (13:14)
DEPRE	16				
DEPRE	17	TOTAL TRANSMISSION DEPREC EXPENSE		17,752	SUM LINES (8+ 10+ 15)

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DEPRECIATION EXPENSE - DEPREE

REPORT	LINE NO.		FPSC JURIS	METHOD OF ASSIGNMENT
DEPRE	18	DISTRIBUTION DEPREC EXPENSE		
DEPRE	19	Substations	DEM 5,050	ALLOC FACTOR # 105 - Distribution Primary Capacity - NCP
DEPRE	20			
DEPRE	21	Poles Direct	CUST 1,021	ALLOC FACTOR # 310 - Street Light Facilities - LS Direct Assignment
DEPRE	22	Poles Primary	DEM 9,536	ALLOC FACTOR # 105 - Distribution Primary Capacity - NCP
DEPRE	23	Poles Primary (MDS)	CUST -	ALLOC FACTOR # 418 - Distribution Primary - Customer Component
DEPRE	24	Poles Secondary	DEM 415	ALLOC FACTOR # 106 - Distri. Secondary Capacity - Customer Max Demands
DEPRE	25	Poles Secondary (MDS)	CUST -	ALLOC FACTOR # 420 - Distribution Secondary - Customer Component
DEPRE	26	TOTAL POLES	<u>10,972</u>	SUM LINES (21:25)
DEPRE	27			
DEPRE	28	OH LINES Direct	CUST 180	ALLOC FACTOR # 310 - Street Light Facilities - LS Direct Assignment
DEPRE	29	OH LINES Primary	DEM 6,038	ALLOC FACTOR # 105 - Distribution Primary Capacity - NCP
DEPRE	30	OH LINES Primary (MDS)	CUST -	ALLOC FACTOR # 418 - Distribution Primary - Customer Component
DEPRE	31	OH LINES Secondary	DEM 1,033	ALLOC FACTOR # 108 - Distri. Secondary Capacity - Customer Max Demands
DEPRE	32	OH LINES Secondary (MDS)	CUST -	ALLOC FACTOR # 420 - Distribution Secondary - Customer Component
DEPRE	33	TOTAL OH LINES	<u>7,250</u>	SUM LINES (28:32)
DEPRE	34			
DEPRE	35	UG LINES Direct	CUST -	ALLOC FACTOR # 310 - Street Light Facilities - LS Direct Assignment
DEPRE	36	UG LINES Primary	DEM 7,047	ALLOC FACTOR # 105 - Distribution Primary Capacity - NCP
DEPRE	37	UG LINES Primary (MDS)	CUST -	ALLOC FACTOR # 418 - Distribution Primary - Customer Component
DEPRE	38	UG LINES Secondary	DEM 3,089	ALLOC FACTOR # 106 - Distri. Secondary Capacity - Customer Max Demands
DEPRE	39	UG LINES Secondary (MDS)	CUST -	ALLOC FACTOR # 420 - Distribution Secondary - Customer Component
DEPRE	40	TOTAL UG LINES	<u>10,136</u>	SUM LINES (35:39)
DEPRE	41			
DEPRE	42	Transformers	DEM 21,835	ALLOC FACTOR # 106 - Distri. Secondary Capacity - Customer Max Demands
DEPRE	43	Transformers (MDS)	CUST -	ALLOC FACTOR # 420 - Distribution Secondary - Customer Component
DEPRE	44			
DEPRE	45	Services	CUST 5,911	ALLOC FACTOR # 420 - Distribution Secondary - Customer Component
DEPRE	46	Meters	CUST 5,767	ALLOC FACTOR # 308 - Meter Investment Assignment
DEPRE	47	Interruptible Equipment	CUST 44	ALLOC FACTOR # 309 - Interruptible Equipment - IS Direct Assign
DEPRE	48	Street Lighting	CUST 9,541	ALLOC FACTOR # 310 - Street Light Facilities - LS Direct Assignment
DEPRE	49			
DEPRE	50	Total Distribution Expense		
DEPRE	51	Distribution Expense	DEM 54,043	SUM TOTAL (Line 19 thru Line 48) LABELED AS DEM
DEPRE	52	Distribution Expense	CUST <u>22,464</u>	SUM TOTAL (Line 19 thru Line 48) LABELED AS CUST
DEPRE	53			
DEPRE	54	TOTAL DISTRIBUTION DEPREC EXPENSE	<u>76,508</u>	SUM LINES (51:52)
DEPRE	55			
DEPRE	56	PROD. TRANS & DIST DEPREC EXPENSE		
DEPRE	57	Production	DEM 101,246	SUM LINES (2 + 8)
DEPRE	58	Production	EGY 15,565	SUM Line 3
DEPRE	59	Transmission	DEM 5,638	SUM Line 10
DEPRE	60	Subtransmission	DEM 10,905	SUM Line 15
DEPRE	61	Distribution Primary	DEM 27,672	SUM LINES (19 +22 +29 +36)
DEPRE	62	Distribution Secondary	DEM 28,372	SUM LINES (24 +31 +38 +42)
DEPRE	63	Distribution	CUST 22,464	SUM Line (52)
DEPRE	64	Other	CUST -	EQUALS ZERO
DEPRE	65			
DEPRE	66	TOTAL PROD, TRANS & DIST DEPREC EXP	<u>209,883</u>	SUM LINES (57:64)

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DEPRECIATION EXPENSE - DEPRE

REPORT	LINE NO.		FPSC JURIS	METHOD OF ASSIGNMENT
DEPRE	67	<u>PLUS: COMMUNICATION EQP DEPREC EXP</u>		
DEPRE	68	Production	DEM 643	ALLOC FACTOR # 122 -- Production Capacity - 12 CP & 1/13th AD
DEPRE	69	Production	EGY 471	ALLOC FACTOR # 201 -- Energy - Output to Line
DEPRE	70	Transmission	DEM 227	ALLOC FACTOR # 117 -- Transmission - 12 CP
DEPRE	71	Subtransmission	DEM 113	ALLOC FACTOR # 117 -- Transmission - 12 CP
DEPRE	72	Distribution Primary	DEM 553	ALLOC FACTOR # 105 -- Distribution Primary Capacity - NCP
DEPRE	73	Distribution Secondary	DEM 271	ALLOC FACTOR # 106 -- Distri. Secondary Capacity - Customer Max Demands
DEPRE	74	Distribution	CUST 144	ALLOC FACTOR # 907 -- Distribution Plant - Customer Component
DEPRE	75	Other	CUST 377	ALLOC FACTOR # 412 -- Annual Number of Bills
DEPRE	76			
DEPRE	77	TOTAL COMMUNICATION EQP DEPREC EXP	2,800	SUM LINES (66:75)
DEPRE	78			
DEPRE	79	<u>PLUS: TRANSPORTATION EQP DEPREC EXP</u>		
DEPRE	80	Production	DEM 113	ALLOC FACTOR # 122 -- Production Capacity - 12 CP & 1/13th AD
DEPRE	81	Production	EGY -	ALLOC FACTOR # 201 -- Energy - Output to Line
DEPRE	82	Transmission	DEM -	ALLOC FACTOR # 117 -- Transmission - 12 CP
DEPRE	83	Subtransmission	DEM -	ALLOC FACTOR # 117 -- Transmission - 12 CP
DEPRE	84	Distribution Primary	DEM -	ALLOC FACTOR # 105 -- Distribution Primary Capacity - NCP
DEPRE	85	Distribution Secondary	DEM -	ALLOC FACTOR # 106 -- Distri. Secondary Capacity - Customer Max Demands
DEPRE	86	Distribution	CUST -	ALLOC FACTOR # 907 -- Distribution Plant - Customer Component
DEPRE	87	Other	CUST -	ALLOC FACTOR # 412 -- Annual Number of Bills
DEPRE	88			
DEPRE	89	TOTAL TRANSPORTATION EQP DEPREC EXP	113	SUM LINES (80:87)
DEPRE	90			
DEPRE	91	<u>PLUS: GENERAL & INTANGIBLE DEPREC EXP</u>		
DEPRE	92	Production	DEM 5,906	ALLOC FACTOR # 122 -- Production Capacity - 12 CP & 1/13th AD
DEPRE	93	Production	EGY 5,352	ALLOC FACTOR # 201 -- Energy - Output to Line
DEPRE	94	Transmission	DEM 162	ALLOC FACTOR # 117 -- Transmission - 12 CP
DEPRE	95	Subtransmission	DEM 839	ALLOC FACTOR # 117 -- Transmission - 12 CP
DEPRE	96	Distribution Primary	DEM 2,555	ALLOC FACTOR # 105 -- Distribution Primary Capacity - NCP
DEPRE	97	Distribution Secondary	DEM 372	ALLOC FACTOR # 106 -- Distri. Secondary Capacity - Customer Max Demands
DEPRE	98	Distribution	CUST 1,840	ALLOC FACTOR # 907 -- Distribution Plant - Customer Component
DEPRE	99	Other	CUST 4,279	ALLOC FACTOR # 412 -- Annual Number of Bills
DEPRE	100			
DEPRE	101	TOTAL GENERAL & INTANGIBLE DEPREC EXP	21,106	SUM LINES (92:99)
DEPRE	102			
DEPRE	103	<u>EQUALS: DEPRECIATION EXPENSE</u>		
DEPRE	104	Production	DEM 107,909	SUM LINES (57 +88 +80 +92)
DEPRE	105	Production	EGY 21,389	SUM LINES (58 +69 +81 +93)
DEPRE	106	Transmission	DEM 6,027	SUM LINES (59 +70 +82 +94)
DEPRE	107	Subtransmission	DEM 11,857	SUM LINES (60 +71 +83 +95)
DEPRE	108	Distribution Primary	DEM 30,780	SUM LINES (61 +72 +84 +96)
DEPRE	109	Distribution Secondary	DEM 27,015	SUM LINES (62 +73 +85 +97)
DEPRE	110	Distribution	CUST 24,249	SUM LINES (63 +74 +86 +98)
DEPRE	111	Other	CUST 4,656	SUM LINES (64 +75 +87 +99)
DEPRE	112			
DEPRE	113	TOTAL DEPRECIATION EXPENSE	233,881	SUM LINES (104:111)

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TAXES OTHER THAN INCOME TAXES - TXOTH

REPORT	LINE NO.		FPSC JURIS		METHOD OF ASSIGNMENT
TXOTH	1	<u>PAYROLL TAXES</u>			
TXOTH	2	Production	DEM	3,274	ALLOC FACTOR # 122 -- Production Capacity - 12 CP & 1/13th AD
TXOTH	3	Production	EGY	2,968	ALLOC FACTOR # 201 -- Energy - Output to Line
TXOTH	4	Transmission	DEM	90	ALLOC FACTOR # 117 -- Transmission - 12 CP
TXOTH	5	Subtransmission	DEM	465	ALLOC FACTOR # 117 -- Transmission - 12 CP
TXOTH	6	Distribution Primary	DEM	1,417	ALLOC FACTOR # 105 -- Distribution Primary Capacity - NCP
TXOTH	7	Distribution Secondary	DEM	206	ALLOC FACTOR # 106 -- Distri. Secondary Capacity - Customer Max Demands
TXOTH	8	Distribution	CUST	909	ALLOC FACTOR # 907 -- Distribution Plant - Customer Component
TXOTH	9	Other	CUST	2,373	ALLOC FACTOR # 412 -- Annual Number of Bills
TXOTH	10	TOTAL PAYROLL TAXES		<u>11,702</u>	SUM LINES (2:9)
TXOTH	11				
TXOTH	12	<u>PLUS: PROPERTY TAXES</u>			
TXOTH	13	Production	DEM	25,219	ALLOC FACTOR # 122 -- Production Capacity - 12 CP & 1/13th AD
TXOTH	14	Production	EGY	4,948	ALLOC FACTOR # 201 -- Energy - Output to Line
TXOTH	15	Transmission	DEM	1,759	ALLOC FACTOR # 117 -- Transmission - 12 CP
TXOTH	16	Subtransmission	DEM	3,478	ALLOC FACTOR # 117 -- Transmission - 12 CP
TXOTH	17	Distribution Primary	DEM	7,781	ALLOC FACTOR # 105 -- Distribution Primary Capacity - NCP
TXOTH	18	Distribution Secondary	DEM	5,456	ALLOC FACTOR # 106 -- Distri. Secondary Capacity - Customer Max Demands
TXOTH	19	Distribution	CUST	4,079	ALLOC FACTOR # 907 -- Distribution Plant - Customer Component
TXOTH	20	Other	CUST	421	ALLOC FACTOR # 412 -- Annual Number of Bills
TXOTH	21	TOTAL PROPERTY TAXES		<u>53,141</u>	SUM LINES (13:20)
TXOTH	22				
TXOTH	23				
TXOTH	24	<u>PLUS: OTHER TAXES</u>			
TXOTH	25	Production	DEM	100	ALLOC FACTOR # 122 -- Production Capacity - 12 CP & 1/13th AD
TXOTH	26	Production	EGY	20	ALLOC FACTOR # 201 -- Energy - Output to Line
TXOTH	27	Transmission	DEM	7	ALLOC FACTOR # 117 -- Transmission - 12 CP
TXOTH	28	Subtransmission	DEM	15	ALLOC FACTOR # 117 -- Transmission - 12 CP
TXOTH	29	Distribution Primary	DEM	27	ALLOC FACTOR # 105 -- Distribution Primary Capacity - NCP
TXOTH	30	Distribution Secondary	DEM	18	ALLOC FACTOR # 106 -- Distri. Secondary Capacity - Customer Max Demands
TXOTH	31	Distribution	CUST	13	ALLOC FACTOR # 907 -- Distribution Plant - Customer Component
TXOTH	32	Other	CUST	1	ALLOC FACTOR # 412 -- Annual Number of Bills
TXOTH	33	TOTAL OTHER TAXES		<u>202</u>	SUM LINES (25:32)
TXOTH	34				
TXOTH	35	<u>EQUALS: NON-REVENUE TAXES</u>			
TXOTH	36	Production	DEM	28,593	SUM LINES (2 +13 +25)
TXOTH	37	Production	EGY	7,936	SUM LINES (3 +14 +26)
TXOTH	38	Transmission	DEM	1,856	SUM LINES (4 +15 +27)
TXOTH	39	Subtransmission	DEM	3,958	SUM LINES (5 +16 +28)
TXOTH	40	Distribution Primary	DEM	9,225	SUM LINES (6 +17 +29)
TXOTH	41	Distribution Secondary	DEM	5,681	SUM LINES (7 +18 +30)
TXOTH	42	Distribution	CUST	5,001	SUM LINES (8 +19 +31)
TXOTH	43	Other	CUST	2,795	SUM LINES (9 +20 +32)
TXOTH	44	TOTAL NON-REVENUE TAXES		<u>65,044</u>	SUM LINES (38:43)

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TAXES OTHER THAN INCOME TAXES - TXOTH

REPORT	LINE NO.		FP&C JURIS	METHOD OF ASSIGNMENT
TXOTH	45	<u>REGULATORY ASSESSMENT FEE</u>		
TXOTH	46	Production	DEM 367	ALLOC FACTOR # 122 -- Production Capacity - 12 CP & 1/13th AD
TXOTH	47	Production	EGY 74	ALLOC FACTOR # 204 -- Retail Energy - Output to Line
TXOTH	48	Transmission	DEM 28	ALLOC FACTOR # 117 -- Transmission - 12 CP
TXOTH	49	Subtransmission	DEM 56	ALLOC FACTOR # 117 -- Transmission - 12 CP
TXOTH	50	Distribution Primary	DEM 101	ALLOC FACTOR # 105 -- Distribution Primary Capacity - NCP
TXOTH	51	Distribution Secondary	DEM 68	ALLOC FACTOR # 106 -- Distrl. Secondary Capacity - Customer Max Demands
TXOTH	52	Distribution	CUST 46	ALLOC FACTOR # 907 -- Distribution Plant - Customer Component
TXOTH	53	Other	CUST 4	ALLOC FACTOR # 412 -- Annual Number of Bills
TXOTH	54	TOTAL REGULATORY ASSESSMENT FEE	<u>744</u>	SUM LINES (46:53)
TXOTH	55			
TXOTH	56			
TXOTH	57	<u>EQUALS: TAXES OTHER THAN INCOME</u>		
TXOTH	58	Production	DEM 28,960	SUM LINES (36 + 46)
TXOTH	59	Production	EGY 8,010	SUM LINES (37 + 47)
TXOTH	60	Transmission	DEM 1,883	SUM LINES (38 + 48)
TXOTH	61	Subtransmission	DEM 4,014	SUM LINES (39 + 49)
TXOTH	62	Distribution Primary	DEM 9,326	SUM LINES (40 + 50)
TXOTH	63	Distribution Secondary	DEM 5,749	SUM LINES (41 + 51)
TXOTH	64	Distribution	CUST 5,047	SUM LINES (42 + 52)
TXOTH	65	Other	CUST <u>2,799</u>	SUM LINES (43 + 53)
TXOTH	66			
TXOTH	67	TOTAL TAXES OTHER THAN INCOME	<u>65,789</u>	SUM LINES (58:65)

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INCOME TAXES - INCTX

Derivation of Operating Income

REPORT	LINE NO.		FPSC JURIS	METHOD OF ASSIGNMENT
INCTX	1	TOTAL OPERATING REVENUES		
INCTX	2	Sales Revenue (incl. Transmission Firm Whsl)	REV 907,769	SCH. - OPREV: Line 36
INCTX	3	Production	DEM 1,201	SCH. - OPREV: Line 37
INCTX	4	Production	EGY 8,360	SCH. - OPREV: Line 38
INCTX	5	Transmission	DEM 1,204	SCH. - OPREV: Line 39
INCTX	6	Subtransmission	DEM 347	SCH. - OPREV: Line 40
INCTX	7	Distribution Primary	DEM 9,599	SCH. - OPREV: Line 41
INCTX	8	Distribution Secondary	DEM 383	SCH. - OPREV: Line 42
INCTX	9	Distribution	CUST 188	SCH. - OPREV: Line 43
INCTX	10	Other	CUST 21,814	SCH. - OPREV: Line 44
INCTX	11	TOTAL OPERATING REVENUES	<u>950,864</u>	SUM LINES (4:12)
INCTX	12			
INCTX	13	LESS: O&M EXPENSE		
INCTX	14	Production	DEM 97,142	SCH. - O&M: Line 104
INCTX	15	Production	EGY 102,688	SCH. - O&M: Line 105
INCTX	16	Transmission	DEM 2,864	SCH. - O&M: Line 106
INCTX	17	Subtransmission	DEM 15,273	SCH. - O&M: Line 107
INCTX	18	Distribution Primary	DEM 47,193	SCH. - O&M: Line 108
INCTX	19	Distribution Secondary	DEM 8,538	SCH. - O&M: Line 109
INCTX	20	Distribution	CUST 28,047	SCH. - O&M: Line 110
INCTX	21	Other	CUST 52,889	SCH. - O&M: Line 111
INCTX	22	TOTAL O&M EXPENSE	<u>354,533</u>	SUM LINES (16:23)
INCTX	23			
INCTX	24	LESS: FUEL & POWER TRANSACTIONS		
INCTX	25	Production Demand	DEM -	SCH. - O&M: Line 9
INCTX	26	Production Energy	EGY 9,301	SCH. - O&M: Line 10
INCTX	27	TOTAL FUEL & POWER TRANSACTIONS	<u>9,301</u>	SUM LINES (27:28)
INCTX	28			
INCTX	29	LESS: DEPRECIATION EXPENSE		
INCTX	30	Production	DEM 107,909	SCH. - DEPRE: Line 104
INCTX	31	Production	EGY 21,389	SCH. - DEPRE: Line 105
INCTX	32	Transmission	DEM 6,027	SCH. - DEPRE: Line 106
INCTX	33	Subtransmission	DEM 11,857	SCH. - DEPRE: Line 107
INCTX	34	Distribution Primary	DEM 30,780	SCH. - DEPRE: Line 108
INCTX	35	Distribution Secondary	DEM 27,015	SCH. - DEPRE: Line 109
INCTX	36	Distribution	CUST 24,249	SCH. - DEPRE: Line 110
INCTX	37	Other	CUST 4,656	SCH. - DEPRE: Line 111
INCTX	38	TOTAL DEPRECIATION EXPENSE	<u>233,881</u>	SUM LINES (32:)

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INCOME TAXES - INCTX

REPORT	LINE NO.		FPSC JURIS		METHOD OF ASSIGNMENT	
INCTX	39	<u>LESS: AMORTIZATION EXPENSE</u>				
INCTX	40	Production	DEM	-	EQUALS ZERO	
INCTX	41	Production	EGY	-	EQUALS ZERO	
INCTX	42	Transmission	DEM	-	EQUALS ZERO	
INCTX	43	Subtransmission	DEM	-	EQUALS ZERO	
INCTX	44	Distribution Primary	DEM	-	EQUALS ZERO	
INCTX	45	Distribution Secondary	DEM	-	EQUALS ZERO	
INCTX	46	Distribution	CUST	-	EQUALS ZERO	
INCTX	47	Other	CUST	-	EQUALS ZERO	
INCTX	48	TOTAL AMORTIZATION EXPENSE		-	SUM LINES (40:47)	
INCTX	49					
INCTX	50	<u>LESS: TAXES OTHER THAN INCOME</u>				
INCTX	51	Production	DEM	28,960	SCH. - TXOTH: Line 58	
INCTX	52	Production	EGY	8,010	SCH. - TXOTH: Line 59	
INCTX	53	Transmission	DEM	1,883	SCH. - TXOTH: Line 60	
INCTX	54	Subtransmission	DEM	4,014	SCH. - TXOTH: Line 61	
INCTX	55	Distribution Primary	DEM	9,326	SCH. - TXOTH: Line 62	
INCTX	56	Distribution Secondary	DEM	5,749	SCH. - TXOTH: Line 63	
INCTX	57	Distribution	CUST	5,047	SCH. - TXOTH: Line 64	
INCTX	58	Other	CUST	2,799	SCH. - TXOTH: Line 65	
INCTX	59	TOTAL TAXES OTHER THAN INCOME		65,789	SUM LINES (51:58)	
INCTX	60					
INCTX	61	<u>LESS: LOSS ON DISPOSITION & MISC</u>				
INCTX	62	Production	DEM	(63)	ALLOC FACTOR # 122 -- Production Capacity - 12 CP & 1/13th AD	
INCTX	63	Production	EGY	(12)	ALLOC FACTOR # 201 -- Energy - Output to Line	
INCTX	64	Transmission	DEM	(4)	ALLOC FACTOR # 117 -- Transmission - 12 CP	
INCTX	65	Subtransmission	DEM	(8)	ALLOC FACTOR # 117 -- Transmission - 12 CP	
INCTX	66	Distribution Primary	DEM	(19)	ALLOC FACTOR # 105 -- Distribution Primary Capacity - NCP	
INCTX	67	Distribution Secondary	DEM	(14)	ALLOC FACTOR # 106 -- Distri. Secondary Capacity - Customer Max Demands	
INCTX	68	Distribution	CUST	(10)	ALLOC FACTOR # 907 -- Distribution Plant - Customer Component	
INCTX	69	Other	CUST	(1)	ALLOC FACTOR # 412 -- Annual Number of Bills	
INCTX	70	TOTAL OTHER EXPENSES		(132)	SUM LINES (62:69)	
INCTX	71					
INCTX	72	<u>EQUALS: OPERATING INCOME</u>				
INCTX	73	Sales	REV	907,769	SUM Line 4	
INCTX	74	Production	DEM	(232,747)	SUM Line 5 less (LINES 16 +27 +32 +40 +51 +62)	
INCTX	75	Production	EGY	(133,016)	SUM Line 6 less (LINES 17 +28 +33 +41 +52 +63)	
INCTX	76	Transmission	DEM	(9,668)	SUM Line 7 less (LINES 18 +29 +34 +42 +53 +64)	
INCTX	77	Subtransmission	DEM	(30,789)	SUM Line 8 less (LINES 19 +30 +35 +43 +54 +65)	
INCTX	78	Distribution Primary	DEM	(77,881)	SUM Line 9 less (LINES 20 +31 +36 +44 +55 +66)	
INCTX	79	Distribution Secondary	DEM	(40,905)	SUM Line 10 less (LINES 21 +32 +37 +45 +56 +67)	
INCTX	80	Distribution	CUST	(57,145)	SUM Line 11 less (LINES 22 +33 +38 +46 +57 +68)	
INCTX	81	Other	CUST	(38,529)	SUM Line 12 less (LINES 23 +34 + +47 +58 +69)	
INCTX	82	TOTAL OPERATING INCOME		287,292	SUM LINES (73:81)	

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INCOME TAXES - INCTX

REPORT	LINE NO.		FPSC JURIS		METHOD OF ASSIGNMENT
INCTX	83	<u>LESS: INTEREST EXPENSE</u>			
INCTX	84	Production	DEM	42,247	ALLOC FACTOR # 122 -- Production Capacity - 12 CP & 1/13th AD
INCTX	85	Production	EGY	8,549	ALLOC FACTOR # 201 -- Energy - Output to Line
INCTX	86	Transmission	DEM	3,114	ALLOC FACTOR # 117 -- Transmission - 12 CP
INCTX	87	Subtransmission	DEM	6,350	ALLOC FACTOR # 117 -- Transmission - 12 CP
INCTX	88	Distribution Primary	DEM	11,591	ALLOC FACTOR # 105 -- Distribution Primary Capacity - NCP
INCTX	89	Distribution Secondary	DEM	7,816	ALLOC FACTOR # 106 -- Distri. Secondary Capacity - Customer Max Demands
INCTX	90	Distribution	CUST	5,337	ALLOC FACTOR # 907 -- Distribution Plant - Customer Component
INCTX	91	Other	CUST	494	ALLOC FACTOR # 412 -- Annual Number of Bills
INCTX	92	TOTAL INTEREST EXPENSE		<u>85,497</u>	SUM LINES (84:91)
INCTX	93				
INCTX	94	<u>PLUS: PERMANENT TIMING DIFFERENCES</u>			
INCTX	95	Production	DEM	284	ALLOC FACTOR # 122 -- Production Capacity - 12 CP & 1/13th AD
INCTX	96	Production	EGY	58	ALLOC FACTOR # 201 -- Energy - Output to Line
INCTX	97	Transmission	DEM	21	ALLOC FACTOR # 117 -- Transmission - 12 CP
INCTX	98	Subtransmission	DEM	43	ALLOC FACTOR # 117 -- Transmission - 12 CP
INCTX	99	Distribution Primary	DEM	78	ALLOC FACTOR # 105 -- Distribution Primary Capacity - NCP
INCTX	100	Distribution Secondary	DEM	53	ALLOC FACTOR # 106 -- Distri. Secondary Capacity - Customer Max Demands
INCTX	101	Distribution	CUST	36	ALLOC FACTOR # 907 -- Distribution Plant - Customer Component
INCTX	102	Other	CUST	3	ALLOC FACTOR # 412 -- Annual Number of Bills
INCTX	103	TOTAL PERMANENT TIMING DIFFERENCES		<u>575</u>	SUM LINES (95:102)
INCTX	104				
INCTX	105	<u>EQUALS: FLORIDA TAXABLE INCOME</u>			
INCTX	106	Sales	REV	907,769	Line 73
INCTX	107	Production	DEM	(274,709)	Line 74 - 84 + 95
INCTX	108	Production	EGY	(141,507)	Line 75 - 85 + 96
INCTX	109	Transmission	DEM	(12,759)	Line 76 - 86 + 97
INCTX	110	Subtransmission	DEM	(37,096)	Line 77 - 87 + 98
INCTX	111	Distribution Primary	DEM	(89,194)	Line 78 - 88 + 99
INCTX	112	Distribution Secondary	DEM	(48,669)	Line 79 - 89 + 100
INCTX	113	Distribution	CUST	(62,446)	Line 80 - 90 + 101
INCTX	114	Other	CUST	(39,020)	Line 81 - 91 + 102
INCTX	115	TOTAL FLORIDA TAXABLE INCOME		<u>202,370</u>	SUM LINES (106:114)
INCTX	116				
INCTX	117	<u>RESULTS: FLORIDA INCOME TAX @ 0.055</u>			
INCTX	118	Sales	REV	49,927	Line 106 * 0.055 [FL INC TAX RATE]
INCTX	119	Production	DEM	(15,109)	Line 107 * 0.055 [FL INC TAX RATE]
INCTX	120	Production	EGY	(7,783)	Line 108 * 0.055 [FL INC TAX RATE]
INCTX	121	Transmission	DEM	(702)	Line 109 * 0.055 [FL INC TAX RATE]
INCTX	122	Subtransmission	DEM	(2,040)	Line 110 * 0.055 [FL INC TAX RATE]
INCTX	123	Distribution Primary	DEM	(4,906)	Line 111 * 0.055 [FL INC TAX RATE]
INCTX	124	Distribution Secondary	DEM	(2,677)	Line 112 * 0.055 [FL INC TAX RATE]
INCTX	125	Distribution	CUST	(3,435)	Line 113 * 0.055 [FL INC TAX RATE]
INCTX	126	Other	CUST	(2,146)	Line 114 * 0.055 [FL INC TAX RATE]
INCTX	127	TOTAL FLORIDA INCOME TAX		<u>11,130</u>	SUM LINES (118:126)

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INCOME TAXES - INCTX

REPORT	LINE NO.		FPSC JURIS	METHOD OF ASSIGNMENT
INCTX	128	<u>EQUALS: FEDERAL TAXABLE INCOME</u>		
INCTX	129	Sales	REV 857,841	Line 106 - 118
INCTX	130	Production	DEM (258,600)	Line 107 - 119
INCTX	131	Production	EGY (133,724)	Line 108 - 120
INCTX	132	Transmission	DEM (12,058)	Line 109 - 121
INCTX	133	Subtransmission	DEM (35,055)	Line 110 - 122
INCTX	134	Distribution Primary	DEM (84,288)	Line 111 - 123
INCTX	135	Distribution Secondary	DEM (45,992)	Line 112 - 124
INCTX	136	Distribution	CUST (59,011)	Line 113 - 125
INCTX	137	Other	CUST (36,873)	Line 114 - 126
INCTX	138	TOTAL FEDERAL TAXABLE INCOME	<u>191,239</u>	SUM LINES (129:137)
INCTX	139			
INCTX	140	<u>RESULTS: FEDERAL INCOME TAX @ 0.35</u>		
INCTX	141	Sales	REV 300,244	Line 129 * 0.35 [FED INC TAX RATE]
INCTX	142	Production	DEM (90,860)	Line 130 * 0.35 [FED INC TAX RATE]
INCTX	143	Production	EGY (48,803)	Line 131 * 0.35 [FED INC TAX RATE]
INCTX	144	Transmission	DEM (4,220)	Line 132 * 0.35 [FED INC TAX RATE]
INCTX	145	Subtransmission	DEM (12,269)	Line 133 * 0.35 [FED INC TAX RATE]
INCTX	146	Distribution Primary	DEM (29,501)	Line 134 * 0.35 [FED INC TAX RATE]
INCTX	147	Distribution Secondary	DEM (16,097)	Line 135 * 0.35 [FED INC TAX RATE]
INCTX	148	Distribution	CUST (20,654)	Line 136 * 0.35 [FED INC TAX RATE]
INCTX	149	Other	CUST (12,906)	Line 137 * 0.35 [FED INC TAX RATE]
INCTX	150	TOTAL FEDERAL INCOME TAX	<u>66,934</u>	SUM LINES (141:149)
INCTX	151			
INCTX	152	<u>ADJ. TO INCOME TAXES (True-ups, Excess Deferred & ITC)</u>		
INCTX	153	Production	DEM (333)	ALLOC FACTOR # 122 -- Production Capacity - 12 CP & 1/13th AD
INCTX	154	Production	EGY (67)	ALLOC FACTOR # 201 -- Energy - Output to Line
INCTX	155	Transmission	DEM (25)	ALLOC FACTOR # 117 -- Transmission - 12 CP
INCTX	156	Subtransmission	DEM (50)	ALLOC FACTOR # 117 -- Transmission - 12 CP
INCTX	157	Distribution Primary	DEM (91)	ALLOC FACTOR # 105 -- Distribution Primary Capacity - NCP
INCTX	158	Distribution Secondary	DEM (82)	ALLOC FACTOR # 106 -- Distri. Secondary Capacity - Customer Max Demands
INCTX	159	Distribution	CUST (42)	ALLOC FACTOR # 907 -- Distribution Plant - Customer Component
INCTX	160	Other	CUST (4)	ALLOC FACTOR # 412 -- Annual Number of Bills
INCTX	161	TOTAL ADJUSTMENT TO INCOME TAXES	<u>(673)</u>	SUM LINES (153:160)
INCTX	162			
INCTX	163			
INCTX	164	<u>TOTAL INCOME TAXES (FED. STATE & ADJ.)</u>		
INCTX	165	Sales	REV 350,172	SUM LINES (118 +141)
INCTX	166	Production	DEM (106,302)	SUM LINES (119 +142 + 153)
INCTX	167	Production	EGY (54,854)	SUM LINES (120 +143 + 154)
INCTX	168	Transmission	DEM (4,946)	SUM LINES (121 +144 + 155)
INCTX	169	Subtransmission	DEM (14,380)	SUM LINES (122 +145 + 156)
INCTX	170	Distribution Primary	DEM (34,498)	SUM LINES (123 +146 + 157)
INCTX	171	Distribution Secondary	DEM (18,836)	SUM LINES (124 +147 + 158)
INCTX	172	Distribution	CUST (24,131)	SUM LINES (125 +148 + 159)
INCTX	173	Other	CUST (15,058)	SUM LINES (126 +149 + 160)
INCTX	174			
INCTX	175	TOTAL INCOME TAXES	<u>77,391</u>	SUM LINES (165:173)

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PLANT IN SERVICE - PLTSVC

REPORT	LINE NO.		FPSC JURIS	METHOD OF ASSIGNMENT
PLTSVC	1	<u>PRODUCTION PLANT</u>		
PLTSVC	2	Production Demand	DEM 2,988,919	ALLOC FACTOR # 122 -- Production Capacity - 12 CP & 1/13th AD
PLTSVC	3	Production Energy	EGY 555,107	ALLOC FACTOR # 201 -- Energy - Output to Line
PLTSVC	4	TOTAL PRODUCTION PLANT	<u>3,544,026</u>	SUM LINES (2:3)
PLTSVC	5			
PLTSVC	6			
PLTSVC	7	<u>TRANSMISSION PLANT</u>		
PLTSVC	8	Step-Up Substations	DEM 49,165	ALLOC FACTOR # 122 -- Production Capacity - 12 CP & 1/13th AD
PLTSVC	9			
PLTSVC	10	High-Volt Substations & LINES	DEM 202,477	ALLOC FACTOR # 117 -- Transmission - 12 CP
PLTSVC	11			
PLTSVC	12	Subtransmission		
PLTSVC	13	Substations	DEM 183,702	ALLOC FACTOR # 117 -- Transmission - 12 CP
PLTSVC	14	LINES	DEM 215,808	ALLOC FACTOR # 117 -- Transmission - 12 CP
PLTSVC	15	Subtransmission	<u>399,510</u>	SUM LINES (13:14)
PLTSVC	16			
PLTSVC	17	TOTAL TRANSMISSION PLANT	<u>651,151</u>	SUM LINES (8+ 10+ 15)

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PLANT IN SERVICE - PLTSVC

REPORT	LINE NO.		FPSC JURIS	METHOD OF ASSIGNMENT
PLTSVC	18	<u>DISTRIBUTION PLANT</u>		
PLTSVC	19	Substations	DEM 220,498	ALLOC FACTOR # 105 -- Distribution Primary Capacity - NCP
PLTSVC	20			
PLTSVC	21	Poles Direct	CUST 23,228	ALLOC FACTOR # 310 -- Street Light Facilities - LS Direct Assignment
PLTSVC	22	Poles Primary	DEM 217,050	ALLOC FACTOR # 105 -- Distribution Primary Capacity - NCP
PLTSVC	23	Poles Primary (MDS)	CUST -	ALLOC FACTOR # 418 -- Distribution Primary - Customer Component
PLTSVC	24	Poles Secondary	DEM 9,448	ALLOC FACTOR # 106 -- Distri. Secondary Capacity - Customer Max Demands
PLTSVC	25	Poles Secondary (MDS)	CUST -	ALLOC FACTOR # 420 -- Distribution Secondary - Customer Component
PLTSVC	26	TOTAL POLES	<u>249,726</u>	SUM LINES (21:25)
PLTSVC	27			
PLTSVC	28	OH LINES Direct	CUST 5,804	ALLOC FACTOR # 310 -- Street Light Facilities - LS Direct Assignment
PLTSVC	29	OH LINES Primary	DEM 194,898	ALLOC FACTOR # 105 -- Distribution Primary Capacity - NCP
PLTSVC	30	OH LINES Primary (MDS)	CUST -	ALLOC FACTOR # 418 -- Distribution Primary - Customer Component
PLTSVC	31	OH LINES Secondary	DEM 33,335	ALLOC FACTOR # 106 -- Distri. Secondary Capacity - Customer Max Demands
PLTSVC	32	OH LINES Secondary (MDS)	CUST -	ALLOC FACTOR # 420 -- Distribution Secondary - Customer Component
PLTSVC	33	TOTAL OH LINES	<u>234,037</u>	SUM LINES (28:32)
PLTSVC	34			
PLTSVC	35	UG LINES Direct	CUST -	ALLOC FACTOR # 310 -- Street Light Facilities - LS Direct Assignment
PLTSVC	36	UG LINES Primary	DEM 283,170	ALLOC FACTOR # 105 -- Distribution Primary Capacity - NCP
PLTSVC	37	UG LINES Primary (MDS)	CUST -	ALLOC FACTOR # 418 -- Distribution Primary - Customer Component
PLTSVC	38	UG LINES Secondary	DEM 124,131	ALLOC FACTOR # 106 -- Distri. Secondary Capacity - Customer Max Demands
PLTSVC	39	UG LINES Secondary (MDS)	CUST -	ALLOC FACTOR # 420 -- Distribution Secondary - Customer Component
PLTSVC	40	TOTAL UG LINES	<u>407,301</u>	SUM LINES (35:39)
PLTSVC	41			
PLTSVC	42	Transformers	DEM 497,335	ALLOC FACTOR # 106 -- Distri. Secondary Capacity - Customer Max Demands
PLTSVC	43	Transformers (MDS)	CUST -	ALLOC FACTOR # 420 -- Distribution Secondary - Customer Component
PLTSVC	44			
PLTSVC	45	Services	CUST 194,385	ALLOC FACTOR # 420 -- Distribution Secondary - Customer Component
PLTSVC	46	Meters	CUST 80,375	ALLOC FACTOR # 308 -- Meter Investment Assignment
PLTSVC	47	Interruptible Equipment	CUST 1,643	ALLOC FACTOR # 309 -- Interruptible Equipment - IS Direct Assign
PLTSVC	48	Street Lighting	CUST 178,898	ALLOC FACTOR # 310 -- Street Light Facilities - LS Direct Assignment
PLTSVC	49			
PLTSVC	50	Distribution Plant	DEM 1,579,865	SUM TOTAL (Line 19 thru Line 48) LABELED AS DEM
PLTSVC	51	Distribution Plant	CUST 482,334	SUM TOTAL (Line 19 thru Line 48) LABELED AS CUST
PLTSVC	52			
PLTSVC	53	TOTAL DISTRIBUTION PLANT	<u>2,062,199</u>	SUM LINES (50:51)
PLTSVC	54			
PLTSVC	55			
PLTSVC	56	<u>PROD. TRANS. & DIST PLANT</u>		
PLTSVC	57	Production	DEM 3,038,084	SUM LINES (2 + 8)
PLTSVC	58	Production	EGY 555,107	SUM LINES 3
PLTSVC	59	Transmission	DEM 202,477	SUM LINES 10
PLTSVC	60	Subtransmission	DEM 399,510	SUM LINES 15
PLTSVC	61	Distribution Primary	DEM 915,617	SUM LINES (19 +22 +29 +36)
PLTSVC	62	Distribution Secondary	DEM 684,249	SUM LINES (24 +31 +38 +42)
PLTSVC	63	Distribution	CUST 482,334	SUM Line (51)
PLTSVC	64	Other	CUST -	EQUALS ZERO
PLTSVC	65	TOTAL PROD. TRANS. & DIST PLANT	<u>6,257,377</u>	SUM LINES (57:64)

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PLANT IN SERVICE - PLTSVC

REPORT	LINE NO.		FPSC JURIS	METHOD OF ASSIGNMENT
PLTSVC	66	<u>PLUS: COMMUNICATION EQUIPMENT</u>		
PLTSVC	67	Production	DEM 7,782	ALLOC FACTOR # 122 -- Production Capacity - 12 CP & 1/13th AD
PLTSVC	68	Production	EGY 5,700	ALLOC FACTOR # 201 -- Energy - Output to Line
PLTSVC	69	Transmission	DEM 2,743	ALLOC FACTOR # 117 -- Transmission - 12 CP
PLTSVC	70	Subtransmission	DEM 1,361	ALLOC FACTOR # 117 -- Transmission - 12 CP
PLTSVC	71	Distribution Primary	DEM 6,693	ALLOC FACTOR # 105 -- Distribution Primary Capacity - NCP
PLTSVC	72	Distribution Secondary	DEM 3,278	ALLOC FACTOR # 106 -- Distri. Secondary Capacity - Customer Max Demands
PLTSVC	73	Distribution	CUST 1,746	ALLOC FACTOR # 907 -- Distribution Plant - Customer Component
PLTSVC	74	Other	CUST 4,557	ALLOC FACTOR # 412 -- Annual Number of Bills
PLTSVC	75	TOTAL COMMUNICATION EQUIPMENT	33,860	SUM LINES (67:74)
PLTSVC	76			
PLTSVC	77	<u>PLUS: TRANSPORTATION EQUIPMENT</u>		
PLTSVC	78	Production	DEM 2,027	ALLOC FACTOR # 122 -- Production Capacity - 12 CP & 1/13th AD
PLTSVC	79	Production	EGY -	ALLOC FACTOR # 201 -- Energy - Output to Line
PLTSVC	80	Transmission	DEM 325	ALLOC FACTOR # 117 -- Transmission - 12 CP
PLTSVC	81	Subtransmission	DEM 1,681	ALLOC FACTOR # 117 -- Transmission - 12 CP
PLTSVC	82	Distribution Primary	DEM 5,119	ALLOC FACTOR # 105 -- Distribution Primary Capacity - NCP
PLTSVC	83	Distribution Secondary	DEM 746	ALLOC FACTOR # 106 -- Distri. Secondary Capacity - Customer Max Demands
PLTSVC	84	Distribution	CUST 3,285	ALLOC FACTOR # 907 -- Distribution Plant - Customer Component
PLTSVC	85	Other	CUST 8,573	ALLOC FACTOR # 412 -- Annual Number of Bills
PLTSVC	86	TOTAL TRANSPORTATION EQUIPMENT	21,755	SUM LINES (78:85)
PLTSVC	87			
PLTSVC	88	<u>PLUS: GENERAL & INTANGIBLE</u>		
PLTSVC	89	Production	DEM 54,800	ALLOC FACTOR # 122 -- Production Capacity - 12 CP & 1/13th AD
PLTSVC	90	Production	EGY 48,286	ALLOC FACTOR # 201 -- Energy - Output to Line
PLTSVC	91	Transmission	DEM 1,814	ALLOC FACTOR # 117 -- Transmission - 12 CP
PLTSVC	92	Subtransmission	DEM 7,569	ALLOC FACTOR # 117 -- Transmission - 12 CP
PLTSVC	93	Distribution Primary	DEM 23,882	ALLOC FACTOR # 105 -- Distribution Primary Capacity - NCP
PLTSVC	94	Distribution Secondary	DEM 3,358	ALLOC FACTOR # 106 -- Distri. Secondary Capacity - Customer Max Demands
PLTSVC	95	Distribution	CUST 14,793	ALLOC FACTOR # 907 -- Distribution Plant - Customer Component
PLTSVC	96	Other	CUST 38,700	ALLOC FACTOR # 412 -- Annual Number of Bills
PLTSVC	97	TOTAL GENERAL & INTANGIBLE	193,202	SUM LINES (89:96)
PLTSVC	98			
PLTSVC	99	<u>EQUALS: PLANT IN SERVICE</u>		
PLTSVC	100	Production	DEM 3,102,693	SUM LINES (57 +67 +78 +89)
PLTSVC	101	Production	EGY 609,093	SUM LINES (58 +68 +79 +90)
PLTSVC	102	Transmission	DEM 207,358	SUM LINES (59 +69 +80 +91)
PLTSVC	103	Subtransmission	DEM 410,121	SUM LINES (60 +70 +81 +92)
PLTSVC	104	Distribution Primary	DEM 951,310	SUM LINES (61 +71 +82 +93)
PLTSVC	105	Distribution Secondary	DEM 671,631	SUM LINES (62 +72 +83 +94)
PLTSVC	106	Distribution	CUST 502,158	SUM LINES (63 +73 +84 +95)
PLTSVC	107	Other	CUST 51,830	SUM LINES (64 +74 +85 +96)
PLTSVC	108			
PLTSVC	109	TOTAL PLANT IN SERVICE	6,506,194	SUM LINES (100:107)

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PLANT HELD FOR FUTURE USE - PHFFU

REPORT	LINE NO.		FPSC JURIS		METHOD OF ASSIGNMENT
PHFFU	1	<u>PLANT HELD FOR FUTURE USE</u>			
PHFFU	2	Production	DEM	1,738	ALLOC FACTOR # 122 -- Production Capacity - 12 CP & 1/13th AD
PHFFU	3	Production	EGY	-	ALLOC FACTOR # 201 -- Energy - Output to Line
PHFFU	4	Transmission	DEM	9,115	ALLOC FACTOR # 117 -- Transmission - 12 CP
PHFFU	5	Subtransmission	DEM	17,986	ALLOC FACTOR # 117 -- Transmission - 12 CP
PHFFU	6	Distribution Primary	DEM	6,569	ALLOC FACTOR # 105 -- Distribution Primary Capacity - NCP
PHFFU	7	Distribution Secondary	DEM	-	ALLOC FACTOR # 106 -- Distrib. Secondary Capacity - Customer Max Demands
PHFFU	8	Distribution	CUST	-	ALLOC FACTOR # 907 -- Distribution Plant - Customer Component
PHFFU	9	Other	CUST	-	ALLOC FACTOR # 412 -- Annual Number of Bills
PHFFU	10				
PHFFU	11	TOTAL PLANT HELD FOR FUTURE USE		<u>35,409</u>	SUM LINES (2:9)

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ACCUMULATED RESERVE FOR DEPRECIATION - ACCDPR

REPORT	LINE NO.		FPSC JURIS	METHOD OF ASSIGNMENT
ACCDPR	1	<u>PRODUCTION RESERVE</u>		
ACCDPR	2	Production Demand	DEM 1,027,827	ALLOC FACTOR # 122 -- Production Capacity - 12 CP & 1/13th AD
ACCDPR	3	Production Energy	EGY 260,366	ALLOC FACTOR # 201 -- Energy - Output to Line
ACCDPR	4	TOTAL PRODUCTION DEPRE RESERVE	<u>1,288,193</u>	SUM LINES (2:3)
ACCDPR	5			
ACCDPR	6			
ACCDPR	7	<u>TRANSMISSION RESERVE</u>		
ACCDPR	8	Step-Up Substations	DEM 17,343	ALLOC FACTOR # 122 -- Production Capacity - 12 CP & 1/13th AD
ACCDPR	9			
ACCDPR	10	High-Volt Transmission LINES	DEM 61,864	ALLOC FACTOR # 117 -- Transmission - 12 CP
ACCDPR	11			
ACCDPR	12	Subtransmission		
ACCDPR	13	Substations	DEM 42,400	ALLOC FACTOR # 117 -- Transmission - 12 CP
ACCDPR	14	LINES	DEM 70,376	ALLOC FACTOR # 117 -- Transmission - 12 CP
ACCDPR	15	Subtransmission	<u>112,776</u>	SUM LINES (13:14)
ACCDPR	16			
ACCDPR	17	TOTAL TRANSMISSION DEPRE RESERVE	<u>191,983</u>	SUM LINES (8+ 10+ 15)

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ACCUMULATED RESERVE FOR DEPRECIATION - ACCDPR

REPORT	LINE NO.		FPSC JURIS	METHOD OF ASSIGNMENT
ACCDPR	18	DISTRIBUTION RESERVE		
ACCDPR	19	Substations	DEM 51,565	ALLOC FACTOR # 105 - Distribution Primary Capacity - NCP
ACCDPR	20			
ACCDPR	21	Poles Direct	CUST 13,394	ALLOC FACTOR # 310 - Street Light Facilities - LS Direct Assignment
ACCDPR	22	Poles Primary	DEM 125,156	ALLOC FACTOR # 105 - Distribution Primary Capacity - NCP
ACCDPR	23	Poles Primary (MDS)	CUST -	ALLOC FACTOR # 418 - Distribution Primary - Customer Component
ACCDPR	24	Poles Secondary	DEM 5,448	ALLOC FACTOR # 106 - Distri. Secondary Capacity - Customer Max Demands
ACCDPR	25	Poles Secondary (MDS)	CUST -	ALLOC FACTOR # 420 - Distribution Secondary - Customer Component
ACCDPR	26	TOTAL POLES	<u>143,997</u>	SUM LINES (21:25)
ACCDPR	27			
ACCDPR	28	OH LINES Direct	CUST 2,864	ALLOC FACTOR # 310 - Street Light Facilities - LS Direct Assignment
ACCDPR	29	OH LINES Primary	DEM 96,186	ALLOC FACTOR # 105 - Distribution Primary Capacity - NCP
ACCDPR	30	OH LINES Primary (MDS)	CUST -	ALLOC FACTOR # 418 - Distribution Primary - Customer Component
ACCDPR	31	OH LINES Secondary	DEM 16,451	ALLOC FACTOR # 106 - Distri. Secondary Capacity - Customer Max Demands
ACCDPR	32	OH LINES Secondary (MDS)	CUST -	ALLOC FACTOR # 420 - Distribution Secondary - Customer Component
ACCDPR	33	TOTAL OH LINES	<u>115,501</u>	SUM LINES (28:32)
ACCDPR	34			
ACCDPR	35	UG LINES Direct	CUST -	ALLOC FACTOR # 310 - Street Light Facilities - LS Direct Assignment
ACCDPR	36	UG LINES Primary	DEM 72,934	ALLOC FACTOR # 105 - Distribution Primary Capacity - NCP
ACCDPR	37	UG LINES Primary (MDS)	CUST -	ALLOC FACTOR # 418 - Distribution Primary - Customer Component
ACCDPR	38	UG LINES Secondary	DEM 31,971	ALLOC FACTOR # 106 - Distri. Secondary Capacity - Customer Max Demands
ACCDPR	39	UG LINES Secondary (MDS)	CUST -	ALLOC FACTOR # 420 - Distribution Secondary - Customer Component
ACCDPR	40	TOTAL UG LINES	<u>104,905</u>	SUM LINES (35:39)
ACCDPR	41			
ACCDPR	42	Transformers	DEM 213,342	ALLOC FACTOR # 106 - Distri. Secondary Capacity - Customer Max Demands
ACCDPR	43	Transformers (MDS)	CUST -	ALLOC FACTOR # 420 - Distribution Secondary - Customer Component
ACCDPR	44			
ACCDPR	45	Services	CUST 90,801	ALLOC FACTOR # 420 - Distribution Secondary - Customer Component
ACCDPR	46	Meters	CUST 26,497	ALLOC FACTOR # 308 - Meter Investment Assignment
ACCDPR	47	Interruptible Equipment	CUST 574	ALLOC FACTOR # 309 - Interruptible Equipment - IS Direct Assign
ACCDPR	48	Street Lighting	CUST 84,458	ALLOC FACTOR # 310 - Street Light Facilities - LS Direct Assignment
ACCDPR	49			
ACCDPR	50	Distribution Reserve	DEM 613,052	SUM TOTAL (Line 19 thru Line 48) LABELED AS DEM
ACCDPR	51	Distribution Reserve	CUST 218,588	SUM TOTAL (Line 19 thru Line 48) LABELED AS CUST
ACCDPR	52			
ACCDPR	53	TOTAL DISTRIBUTION DEPRE RESERVE	<u>831,641</u>	SUM LINES (50:51)
ACCDPR	54			
ACCDPR	55			
ACCDPR	56	PROD. TRANS. & DIST RESERVE		
ACCDPR	57	Production	DEM 1,045,171	SUM LINES (2 +8)
ACCDPR	58	Production	EGY 260,366	SUM Line 3
ACCDPR	59	Transmission	DEM 61,864	SUM Line 10
ACCDPR	60	Subtransmission	DEM 112,776	SUM Line 15
ACCDPR	61	Distribution Primary	DEM 345,840	SUM LINES (19 +22 +29 +36)
ACCDPR	62	Distribution Secondary	DEM 267,212	SUM LINES (24 +31 +38 +42)
ACCDPR	63	Distribution	CUST 218,588	SUM Line (51)
ACCDPR	64	Other	CUST -	EQUALS ZERO
ACCDPR	65			
ACCDPR	66	TOTAL PROD, TRANS, & DIST DEPRE RESERVE	<u>2,311,817</u>	SUM LINES (57:64)

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REPORT	LINE NO.		FPSC JURIS	METHOD OF ASSIGNMENT
ACCDPR	67	<u>PLUS: COMMUNICATION EQUIPMENT</u>		
ACCDPR	68	Production	DEM 5,199	ALLOC FACTOR # 122 - Production Capacity - 12 CP & 1/13th AD
ACCDPR	69	Production	EGY 3,808	ALLOC FACTOR # 201 - Energy - Output to Line
ACCDPR	70	Transmission	DEM 1,832	ALLOC FACTOR # 117 - Transmission - 12 CP
ACCDPR	71	Subtransmission	DEM 909	ALLOC FACTOR # 117 - Transmission - 12 CP
ACCDPR	72	Distribution Primary	DEM 4,471	ALLOC FACTOR # 105 - Distribution Primary Capacity - NCP
ACCDPR	73	Distribution Secondary	DEM 2,190	ALLOC FACTOR # 106 - Distri. Secondary Capacity - Customer Max Demands
ACCDPR	74	Distribution	CUST 1,167	ALLOC FACTOR # 907 - Distribution Plant - Customer Component
ACCDPR	75	Other	CUST 3,044	ALLOC FACTOR # 412 - Annual Number of Bills
ACCDPR	76	TOTAL COMM EQUIP DEPRE RESERVE	<u>22,619</u>	SUM LINES (68:75)
ACCDPR	77			
ACCDPR	78	<u>PLUS: TRANSPORTATION EQUIPMENT</u>		
ACCDPR	79	Production	DEM (2,316)	ALLOC FACTOR # 122 - Production Capacity - 12 CP & 1/13th AD
ACCDPR	80	Production	EGY -	ALLOC FACTOR # 201 - Energy - Output to Line
ACCDPR	81	Transmission	DEM 246	ALLOC FACTOR # 117 - Transmission - 12 CP
ACCDPR	82	Subtransmission	DEM 1,270	ALLOC FACTOR # 117 - Transmission - 12 CP
ACCDPR	83	Distribution Primary	DEM 3,866	ALLOC FACTOR # 105 - Distribution Primary Capacity - NCP
ACCDPR	84	Distribution Secondary	DEM 563	ALLOC FACTOR # 106 - Distri. Secondary Capacity - Customer Max Demands
ACCDPR	85	Distribution	CUST 2,481	ALLOC FACTOR # 907 - Distribution Plant - Customer Component
ACCDPR	86	Other	CUST 8,475	ALLOC FACTOR # 412 - Annual Number of Bills
ACCDPR	87	TOTAL TRANSP EQUIP DEPRE RESERVE	<u>12,586</u>	SUM LINES (79:86)
ACCDPR	88			
ACCDPR	89	<u>PLUS: GENERAL & INTANGIBLE</u>		
ACCDPR	90	Production	DEM 25,365	ALLOC FACTOR # 122 - Production Capacity - 12 CP & 1/13th AD
ACCDPR	91	Production	EGY 22,583	ALLOC FACTOR # 201 - Energy - Output to Line
ACCDPR	92	Transmission	DEM 787	ALLOC FACTOR # 117 - Transmission - 12 CP
ACCDPR	93	Subtransmission	DEM 3,540	ALLOC FACTOR # 117 - Transmission - 12 CP
ACCDPR	94	Distribution Primary	DEM 11,025	ALLOC FACTOR # 105 - Distribution Primary Capacity - NCP
ACCDPR	95	Distribution Secondary	DEM 1,571	ALLOC FACTOR # 106 - Distri. Secondary Capacity - Customer Max Demands
ACCDPR	96	Distribution	CUST 6,919	ALLOC FACTOR # 907 - Distribution Plant - Customer Component
ACCDPR	97	Other	CUST 18,063	ALLOC FACTOR # 412 - Annual Number of Bills
ACCDPR	98	TOTAL GENERAL & INTANGIBLE	<u>89,872</u>	SUM LINES (90:97)
ACCDPR	99			
ACCDPR	100	<u>EQUALS: DEPRECIATION RESERVE</u>		
ACCDPR	101	Production	DEM 1,073,418	SUM LINES (57 +68 +79 +90)
ACCDPR	102	Production	EGY 286,757	SUM LINES (58 +69 +80 +91)
ACCDPR	103	Transmission	DEM 64,729	SUM LINES (59 +70 +81 +92)
ACCDPR	104	Subtransmission	DEM 118,495	SUM LINES (60 +71 +82 +93)
ACCDPR	105	Distribution Primary	DEM 385,203	SUM LINES (61 +72 +83 +94)
ACCDPR	106	Distribution Secondary	DEM 271,536	SUM LINES (62 +73 +84 +95)
ACCDPR	107	Distribution	CUST 229,155	SUM LINES (83 +74 +85 +96)
ACCDPR	108	Other	CUST 27,602	SUM LINES (64 +75 +86 +97)
ACCDPR	109			
ACCDPR	110	TOTAL ACCUM DEPRECIATION RESERVE	<u>2,436,894</u>	SUM LINES (101:108)

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WORKING CAPITAL - WKCAP

REPORT	LINE NO.		FPSC JURIS		METHOD OF ASSIGNMENT	
WKCAP	1	MATERIALS & SUPPLIES				
WKCAP	2	Production	DEM	31,870	ALLOC FACTOR # 122 -- Production Capacity - 12 CP & 1/13th AD	
WKCAP	3	Production	EGY	5,823	ALLOC FACTOR # 201 -- Energy - Output to Line	
WKCAP	4	Transmission	DEM	2,124	ALLOC FACTOR # 117 -- Transmission - 12 CP	
WKCAP	5	Subtransmission	DEM	4,191	ALLOC FACTOR # 117 -- Transmission - 12 CP	
WKCAP	6	Distribution Primary	DEM	9,805	ALLOC FACTOR # 105 -- Distribution Primary Capacity - NCP	
WKCAP	7	Distribution Secondary	DEM	6,968	ALLOC FACTOR # 106 -- Distri. Secondary Capacity - Customer Max Demands	
WKCAP	8	Distribution	CUST	5,060	ALLOC FACTOR # 907 -- Distribution Plant - Customer Component	
WKCAP	9	Other	CUST	-	ALLOC FACTOR # 412 -- Annual Number of Bills	
WKCAP	10	TOTAL MATERIALS & SUPPLIES		<u>65,641</u>	SUM LINES (2:9)	
WKCAP	11					
WKCAP	12	PLUS: EXCLUSIONS				
WKCAP	13	Production	DEM	(1,835)	ALLOC FACTOR # 122 -- Production Capacity - 12 CP & 1/13th AD	
WKCAP	14	Production	EGY	(380)	ALLOC FACTOR # 201 -- Energy - Output to Line	
WKCAP	15	Transmission	DEM	(128)	ALLOC FACTOR # 117 -- Transmission - 12 CP	
WKCAP	16	Subtransmission	DEM	(253)	ALLOC FACTOR # 117 -- Transmission - 12 CP	
WKCAP	17	Distribution Primary	DEM	(566)	ALLOC FACTOR # 105 -- Distribution Primary Capacity - NCP	
WKCAP	18	Distribution Secondary	DEM	(397)	ALLOC FACTOR # 106 -- Distri. Secondary Capacity - Customer Max Demands	
WKCAP	19	Distribution	CUST	(297)	ALLOC FACTOR # 907 -- Distribution Plant - Customer Component	
WKCAP	20	Other	CUST	(31)	ALLOC FACTOR # 412 -- Annual Number of Bills	
WKCAP	21	TOTAL CASH		<u>(3,868)</u>	SUM LINES (13:20)	
WKCAP	22					
WKCAP	23	PLUS: NET ADDITIONS				
WKCAP	24	Production	DEM	228,865	ALLOC FACTOR # 122 -- Production Capacity - 12 CP & 1/13th AD	
WKCAP	25	Production	EGY	44,904	ALLOC FACTOR # 201 -- Energy - Output to Line	
WKCAP	26	Transmission	DEM	15,959	ALLOC FACTOR # 117 -- Transmission - 12 CP	
WKCAP	27	Subtransmission	DEM	31,561	ALLOC FACTOR # 117 -- Transmission - 12 CP	
WKCAP	28	Distribution Primary	DEM	70,617	ALLOC FACTOR # 105 -- Distribution Primary Capacity - NCP	
WKCAP	29	Distribution Secondary	DEM	49,514	ALLOC FACTOR # 106 -- Distri. Secondary Capacity - Customer Max Demands	
WKCAP	30	Distribution	CUST	37,020	ALLOC FACTOR # 907 -- Distribution Plant - Customer Component	
WKCAP	31	Other	CUST	3,821	ALLOC FACTOR # 412 -- Annual Number of Bills	
WKCAP	32	TOTAL NET ADDITIONS		<u>482,261</u>	SUM LINES (24:31)	
WKCAP	33					
WKCAP	34	MINUS: NET DEDUCTIONS				
WKCAP	35	Production	DEM	276,651	ALLOC FACTOR # 122 -- Production Capacity - 12 CP & 1/13th AD	
WKCAP	36	Production	EGY	54,279	ALLOC FACTOR # 201 -- Energy - Output to Line	
WKCAP	37	Transmission	DEM	19,291	ALLOC FACTOR # 117 -- Transmission - 12 CP	
WKCAP	38	Subtransmission	DEM	38,151	ALLOC FACTOR # 117 -- Transmission - 12 CP	
WKCAP	39	Distribution Primary	DEM	85,361	ALLOC FACTOR # 105 -- Distribution Primary Capacity - NCP	
WKCAP	40	Distribution Secondary	DEM	59,852	ALLOC FACTOR # 106 -- Distri. Secondary Capacity - Customer Max Demands	
WKCAP	41	Distribution	CUST	44,750	ALLOC FACTOR # 907 -- Distribution Plant - Customer Component	
WKCAP	42	Other	CUST	4,619	ALLOC FACTOR # 412 -- Annual Number of Bills	
WKCAP	43	TOTAL NET DEDUCTIONS		<u>582,954</u>	SUM LINES (35:42)	

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WORKING CAPITAL - WKCAP

REPORT	LINE NO.		FPSC JURIS		METHOD OF ASSIGNMENT
WKCAP	44	<u>PLUS: FUEL INVENTORY</u>			
WKCAP	45	Production	EGY	<u>100,038</u>	ALLOC FACTOR # 201 -- Energy - Output to Line
WKCAP	46	TOTAL FUEL INVENTORY		<u>100,038</u>	Sum Line 45
WKCAP	47				
WKCAP	48	<u>EQUALS: WORKING CAPITAL (incl. fuel inventory)</u>			
WKCAP	49	Production	DEM	(17,751)	SUM LINES (2 +13 +24) - Line 35
WKCAP	50	Production	EGY	96,125	SUM LINES (3 +14 +25 +45) - Line 38
WKCAP	51	Transmission	DEM	(1,336)	SUM LINES (4 +15 +26) - Line 37
WKCAP	52	Subtransmission	DEM	(2,652)	SUM LINES (5 +16 +27) - Line 38
WKCAP	53	Distribution Primary	DEM	(5,706)	SUM LINES (6 +17 +28) - Line 39
WKCAP	54	Distribution Secondary	DEM	(3,767)	SUM LINES (7 +18 +29) - Line 40
WKCAP	55	Distribution	CUST	(2,967)	SUM LINES (8 +19 +30) - Line 41
WKCAP	56	Other	CUST	<u>(828)</u>	SUM LINES (9 +20 +31) - Line 42
WKCAP	57				
WKCAP	58	TOTAL WORKING CAPITAL		<u>61,119</u>	SUM LINES (49:56)

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CONSTRUCTION WORK IN PROGRESS - CWIP

REPORT	LINE NO.		FPSC JURIS	METHOD OF ASSIGNMENT
CWIP	1	<u>PRODUCTION CWIP</u>		
CWIP	2	Production Demand	DEM 128,934	ALLOC FACTOR # 122 - Production Capacity - 12 CP & 1/13th AD
CWIP	3	Production Energy	EGY 13,412	ALLOC FACTOR # 201 - Energy - Output to Line
CWIP	4	TOTAL PRODUCTION CWIP	<u>142,347</u>	SUM LINES (2:3)
CWIP	5			
CWIP	6			
CWIP	7	<u>TRANSMISSION CWIP</u>		
CWIP	8	Step-Up Substations	DEM -	ALLOC FACTOR # 122 - Production Capacity - 12 CP & 1/13th AD
CWIP	9	Hi-Volt Transmission	DEM 7,617	ALLOC FACTOR # 117 - Transmission - 12 CP
CWIP	10	Subtransmission Common	DEM 15,028	ALLOC FACTOR # 117 - Transmission - 12 CP
CWIP	11	TOTAL TRANSMISSION CWIP	<u>22,645</u>	SUM LINES (8:10)
CWIP	12			
CWIP	13			
CWIP	14	<u>DISTRIBUTION CWIP</u>		
CWIP	15	Distribution Primary	DEM 413	ALLOC FACTOR # 105 - Distribution Primary Capacity - NCP
CWIP	16	Distribution Secondary	DEM 300	ALLOC FACTOR # 106 - Distri. Secondary Capacity - Customer Max Demands
CWIP	17	Distribution	CUST 218	ALLOC FACTOR # 907 - Distribution Plant - Customer Component
CWIP	18	TOTAL DISTRIBUTION CWIP	<u>931</u>	SUM LINES (15:17)
CWIP	19			
CWIP	20			
CWIP	21	<u>PROD. TRANS & DIST CWIP</u>		
CWIP	22	Production	DEM 128,934	SUM LINES (2 + 8)
CWIP	23	Production	EGY 13,412	SUM Line 3
CWIP	24	Transmission	DEM 7,617	SUM Line 9
CWIP	25	Subtransmission	DEM 15,028	SUM Line 10
CWIP	26	Distribution Primary	DEM 413	SUM Line 15
CWIP	27	Distribution Secondary	DEM 300	SUM Line 16
CWIP	28	Distribution	CUST 218	SUM Line 17
CWIP	29	Other	CUST -	EQUALS ZERO
CWIP	30	TOTAL PROD. TRANS & DIST CWIP	<u>165,922</u>	SUM LINES (22:29)

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CONSTRUCTION WORK IN PROGRESS - CWIP

REPORT	LINE NO.		FPSC JURIS	METHOD OF ASSIGNMENT
CWIP	31	PLUS: GENERAL CWIP		
CWIP	32	Production	DEM 2,301	ALLOC FACTOR # 122 -- Production Capacity - 12 CP & 1/13th AD
CWIP	33	Production	EGY 2,088	ALLOC FACTOR # 201 -- Energy - Output to Line
CWIP	34	Transmission	DEM 63	ALLOC FACTOR # 117 -- Transmission - 12 CP
CWIP	35	Subtransmission	DEM 327	ALLOC FACTOR # 117 -- Transmission - 12 CP
CWIP	36	Distribution Primary	DEM 996	ALLOC FACTOR # 105 -- Distribution Primary Capacity - NCP
CWIP	37	Distribution Secondary	DEM 145	ALLOC FACTOR # 106 -- Distrib. Secondary Capacity - Customer Max Demands
CWIP	38	Distribution	CUST 639	ALLOC FACTOR # 907 -- Distribution Plant - Customer Component
CWIP	39	Other	CUST 1,667	ALLOC FACTOR # 412 -- Annual Number of Bills
CWIP	40	TOTAL GENERAL CWIP	<u>8,224</u>	SUM LINES (32:39)
CWIP	41			
CWIP	42	EQUALS: TOTAL CWIP		
CWIP	43	Production	DEM 131,236	SUM LINES (22 + 32)
CWIP	44	Production	EGY 15,498	SUM LINES (23 + 33)
CWIP	45	Transmission	DEM 7,680	SUM LINES (24 + 34)
CWIP	46	Subtransmission	DEM 15,355	SUM LINES (25 + 35)
CWIP	47	Distribution Primary	DEM 1,409	SUM LINES (26 + 36)
CWIP	48	Distribution Secondary	DEM 445	SUM LINES (27 + 37)
CWIP	49	Distribution	CUST 857	SUM LINES (28 + 38)
CWIP	50	Other	CUST 1,667	SUM LINES (29 + 39)
CWIP	51			
CWIP	52	TOTAL CWIP	<u>174,146</u>	SUM LINES (43:50)

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NET PLANT AND RATE BASE - RBASE

REPORT	LINE NO.		FPSC JURIS	METHOD OF ASSIGNMENT
RBASE	1	<u>PLANT IN SERVICE</u>		
RBASE	2	Production	DEM 3,102,893	SCH. - PLTSVC: Line 100
RBASE	3	Production	EGY 609,093	SCH. - PLTSVC: Line 101
RBASE	4	Transmission	DEM 207,358	SCH. - PLTSVC: Line 102
RBASE	5	Subtransmission	DEM 410,121	SCH. - PLTSVC: Line 103
RBASE	6	Distribution Primary	DEM 951,310	SCH. - PLTSVC: Line 104
RBASE	7	Distribution Secondary	DEM 671,631	SCH. - PLTSVC: Line 105
RBASE	8	Distribution	CUST 502,158	SCH. - PLTSVC: Line 106
RBASE	9	Other	CUST 51,830	SCH. - PLTSVC: Line 107
RBASE	10	TOTAL PLANT IN SERVICE	6,506,194	SUM LINES (2:9)
RBASE	11			
RBASE	12	<u>PLUS: PLANT HELD FOR FUTURE USE</u>		
RBASE	13	Production	DEM 1,738	SCH. - PHFFU: Line 2
RBASE	14	Production	EGY -	SCH. - PHFFU: Line 3
RBASE	15	Transmission	DEM 9,115	SCH. - PHFFU: Line 4
RBASE	16	Subtransmission	DEM 17,986	SCH. - PHFFU: Line 5
RBASE	17	Distribution Primary	DEM 6,569	SCH. - PHFFU: Line 6
RBASE	18	Distribution Secondary	DEM -	SCH. - PHFFU: Line 7
RBASE	19	Distribution	CUST -	SCH. - PHFFU: Line 8
RBASE	20	Other	CUST -	SCH. - PHFFU: Line 9
RBASE	21	TOTAL PLANT HELD FOR FUTURE USE	35,409	SUM LINES (13:20)
RBASE	22			
RBASE	23	<u>EQUALS: TOTAL PLANT</u>		
RBASE	24	Production	DEM 3,104,431	SUM LINES (2 + 13)
RBASE	25	Production	EGY 609,093	SUM LINES (3 + 14)
RBASE	26	Transmission	DEM 216,474	SUM LINES (4 + 15)
RBASE	27	Subtransmission	DEM 428,107	SUM LINES (5 + 16)
RBASE	28	Distribution Primary	DEM 957,880	SUM LINES (6 + 17)
RBASE	29	Distribution Secondary	DEM 671,631	SUM LINES (7 + 18)
RBASE	30	Distribution	CUST 502,158	SUM LINES (8 + 19)
RBASE	31	Other	CUST 51,830	SUM LINES (9 + 20)
RBASE	32	TOTAL PLANT	6,541,603	SUM LINES (24:31)
RBASE	33			
RBASE	34	<u>LESS: DEPRECIATION RESERVE</u>		
RBASE	35	Production	DEM 1,073,418	SCH. - ACCDPR: Line 101
RBASE	36	Production	EGY 286,757	SCH. - ACCDPR: Line 102
RBASE	37	Transmission	DEM 64,729	SCH. - ACCDPR: Line 103
RBASE	38	Subtransmission	DEM 118,495	SCH. - ACCDPR: Line 104
RBASE	39	Distribution Primary	DEM 365,203	SCH. - ACCDPR: Line 105
RBASE	40	Distribution Secondary	DEM 271,536	SCH. - ACCDPR: Line 106
RBASE	41	Distribution	CUST 228,155	SCH. - ACCDPR: Line 107
RBASE	42	Other	CUST 27,602	SCH. - ACCDPR: Line 108
RBASE	43	TOTAL DEPRECIATION RESERVE	2,436,894	SUM LINES (35:42)

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NET PLANT AND RATE BASE - RBASE

REPORT	LINE NO.		FPSC JURIS		METHOD OF ASSIGNMENT
RBASE	44	<u>EQUALS: NET PLANT</u>			
RBASE	45	Production	DEM	2,031,012	LINES (24 - 35)
RBASE	46	Production	EGY	322,337	LINES (25 - 36)
RBASE	47	Transmission	DEM	151,745	LINES (26 - 37)
RBASE	48	Subtransmission	DEM	309,612	LINES (27 - 38)
RBASE	49	Distribution Primary	DEM	592,677	LINES (28 - 39)
RBASE	50	Distribution Secondary	DEM	400,095	LINES (29 - 40)
RBASE	51	Distribution	CUST	273,004	LINES (30 - 41)
RBASE	52	Other	CUST	24,228	LINES (31 - 42)
RBASE	53	TOTAL NET PLANT		<u>4,104,709</u>	SUM LINES (45:52)
RBASE	54				
RBASE	55	<u>PLUS: WORKING CAPITAL</u>			
RBASE	56	Production	DEM	(17,751)	SCH. - WKCAP: Line 49
RBASE	57	Production	EGY	96,125	SCH. - WKCAP: Line 50
RBASE	58	Transmission	DEM	(1,336)	SCH. - WKCAP: Line 51
RBASE	59	Subtransmission	DEM	(2,652)	SCH. - WKCAP: Line 52
RBASE	60	Distribution Primary	DEM	(5,706)	SCH. - WKCAP: Line 53
RBASE	61	Distribution Secondary	DEM	(3,767)	SCH. - WKCAP: Line 54
RBASE	62	Distribution	CUST	(2,967)	SCH. - WKCAP: Line 55
RBASE	63	Other	CUST	(828)	SCH. - WKCAP: Line 56
RBASE	64	TOTAL WORKING CAPITAL		<u>61,119</u>	SUM LINES (56:63)
RBASE	65				
RBASE	66	<u>PLUS: CWIP</u>			
RBASE	67	Production	DEM	131,236	SCH. - CWIP: Line 43
RBASE	68	Production	EGY	15,498	SCH. - CWIP: Line 44
RBASE	69	Transmission	DEM	7,680	SCH. - CWIP: Line 45
RBASE	70	Subtransmission	DEM	15,355	SCH. - CWIP: Line 46
RBASE	71	Distribution Primary	DEM	1,409	SCH. - CWIP: Line 47
RBASE	72	Distribution Secondary	DEM	445	SCH. - CWIP: Line 48
RBASE	73	Distribution	CUST	857	SCH. - CWIP: Line 49
RBASE	74	Other	CUST	1,667	SCH. - CWIP: Line 50
RBASE	75	TOTAL CWIP		<u>174,146</u>	SUM LINES (67:74)
RBASE	76				
RBASE	77	<u>EQUALS: RATE BASE</u>			
RBASE	78	Production	DEM	2,144,497	SUM LINES (45 +56 +67)
RBASE	79	Production	EGY	433,960	SUM LINES (46 +57 +68)
RBASE	80	Transmission	DEM	158,089	SUM LINES (47 +58 +69)
RBASE	81	Subtransmission	DEM	322,315	SUM LINES (48 +59 +70)
RBASE	82	Distribution Primary	DEM	588,380	SUM LINES (49 +60 +71)
RBASE	83	Distribution Secondary	DEM	396,773	SUM LINES (50 +61 +72)
RBASE	84	Distribution	CUST	270,894	SUM LINES (51 +62 +73)
RBASE	85	Other	CUST	25,067	SUM LINES (52 +63 +74)
RBASE	86	TOTAL RATE BASE		<u>4,339,974</u>	SUM LINES (78:85)

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DERIVATION OF UNIT COSTS - UNTCST

APPROVED ROR

REPORT	LINE NO.		FPSC JURIS		METHOD OF ASSIGNMENT	
UNTCST	1	FUNCTIONALIZED REVENUE REQUIREMENTS				
UNTCST	2	Production	DEM	440,795	SCH. - DECCST: Line 227	
UNTCST	3	Production	EGY	175,118	SCH. - DECCST: Line 228	
UNTCST	4	Transmission	DEM	25,003	SCH. - DECCST: Line 229	
UNTCST	5	Subtransmission	DEM	82,057	SCH. - DECCST: Line 230	
UNTCST	6	Distribution Primary	DEM	134,762	SCH. - DECCST: Line 231	
UNTCST	7	Distribution Secondary	DEM	79,398	SCH. - DECCST: Line 232	
UNTCST	8	Distribution: MDS, Meters, Svcs, IS Equip, Lighting	CUST	83,426	SCH. - DECCST: Line 233	
UNTCST	9	Other: Meter Reading, Billing, Cust Srvc	CUST	37,333	SCH. - DECCST: Line 234	
UNTCST	10	Revenue Associated Expense & Fees	REV	4,714		
UNTCST	11	TOTAL BASE REVENUE REQUIREMENTS		<u>1,042,804</u>	SUM LINES (2:9)	
UNTCST	12					
UNTCST	13	Revenue Expense Expansion Factor		1.00454		
UNTCST	14	BILLING UNITS (ANNUAL)				
UNTCST	15	<u>MWh Sales Related To:</u>				
UNTCST	16	Production & Transmission (Factor 404)			ALLOC FACTOR # 404 - Billing mWh - Power Supply (P&T)	
UNTCST	17	Distribution Primary (Factor 405)			ALLOC FACTOR # 405 - Billing mWh - Distribution Primary Capacity	
UNTCST	18	Distribution Secondary (Factor 406)			ALLOC FACTOR # 406 - Billing mWh - Distribution Secondary Capacity	
UNTCST	19					
UNTCST	20	<u>Billing kW Related To:</u>				
UNTCST	21	Production & Transmission (Factor 401)			ALLOC FACTOR # 401 - Billing kW - Power Supply (P&T)	
UNTCST	22	Distribution Primary (Factor 402)			ALLOC FACTOR # 402 - Billing kW - Distribution Primary Capacity	
UNTCST	23	Distribution Secondary (Factor 403)			ALLOC FACTOR # 403 - Billing kW - Distribution Secondary Capacity	
UNTCST	24					
UNTCST	25	<u>Annual Bills (Factor 412)</u>				
UNTCST	26				ALLOC FACTOR # 412 - Annual Number of Bills	
UNTCST	27	FUNCTIONALIZED UNIT COSTS (adjusted by Revenue Expense Expansion Factor)				
UNTCST	28	<u>Customer Related - \$/Bill</u>				
UNTCST	29	MDS, Meters, Svcs, IS Equip			Line 8 * 1000/ Line 25	
UNTCST	30	Meter Reading, Billing, Cust Srvc			Line 9 * 1000/ Line 25	
UNTCST	31	TOTAL CUSTOMER			SUM LINES (28:30)	
UNTCST	32					
UNTCST	33	Production Energy (cents/kWh)			((Line 3 /Line 18) /10) * 1000	
UNTCST	34					
UNTCST	35	<u>Capacity Related</u>				
UNTCST	36	<u>Based on MWh Sales - (cents/kWh)</u>				
UNTCST	37	Production			((Line 2 /Line 18) /10) * 1000	
UNTCST	38	Transmission			((LINES (4 + 5) /Line 18) /10) *1000	
UNTCST	39	Distribution Primary			((Line 6 /Line 17) /10) * 1000	
UNTCST	40	Distribution Secondary			((Line 7 /Line 18) /10) * 1000	
UNTCST	41					
UNTCST	42	<u>Based on Billing KW Demand - (\$kW/month)</u>				
UNTCST	43	Production Demand			(Line 2/Line 21) *1000	
UNTCST	44	Transmission Demand			(LINES (4 + 5) /Line 21) *1000	
UNTCST	45	Distribution Primary Demand			(Line 6/Line 22) *1000	
UNTCST	46	Distribution Secondary Demand			(Line 7/Line 23) *1000	

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DERIVATION OF D-E-C COSTS - DECCST

This section calculates Functionalized Revenue
 Requirement for Demand, Energy, Cust Costs

REPORT	LINE NO.		FPSC JURIS		METHOD OF ASSIGNMENT
DECCST	1	<u>RATE BASE</u>			
DECCST	2	Production	DEM	2,144,497	SCH. - RBASE: Line 78
DECCST	3	Production	EGY	433,980	SCH. - RBASE: Line 79
DECCST	4	Transmission	DEM	158,089	SCH. - RBASE: Line 80
DECCST	5	Subtransmission	DEM	322,315	SCH. - RBASE: Line 81
DECCST	6	Distribution Primary	DEM	588,380	SCH. - RBASE: Line 82
DECCST	7	Distribution Secondary	DEM	396,773	SCH. - RBASE: Line 83
DECCST	8	Distribution	CUST	270,894	SCH. - RBASE: Line 84
DECCST	9	Other	CUST	25,067	SCH. - RBASE: Line 85
DECCST	10	TOTAL RATE BASE		<u>4,339,974</u>	SUM LINES (2:9)
DECCST	11				
DECCST	12	<u>MULTIPLIED BY RATE OF RETURN</u>		6.74	CALC: Line 38 * 100 FROM ROR
DECCST	13				
DECCST	14	<u>EQUALS: RETURN ON RATE BASE</u>			
DECCST	15	Production	DEM	144,539	(Line 2 * Line 12) /100
DECCST	16	Production	EGY	29,249	(Line 3 * Line 12) /100
DECCST	17	Transmission	DEM	10,655	(Line 4 * Line 12) /100
DECCST	18	Subtransmission	DEM	21,724	(Line 5 * Line 12) /100
DECCST	19	Distribution Primary	DEM	39,657	(Line 6 * Line 12) /100
DECCST	20	Distribution Secondary	DEM	26,742	(Line 7 * Line 12) /100
DECCST	21	Distribution	CUST	18,258	(Line 8 * Line 12) /100
DECCST	22	Other	CUST	1,689	(Line 9 * Line 12) /100
DECCST	23	TOTAL RETURN ON RATE BASE		<u>292,514</u>	SUM LINES (15:22)
DECCST	24				
DECCST	25	<u>PLUS: ADJ. TO INCOME TAXES (True-Ups, Adjs. & ITC)</u>			
DECCST	26	Production	DEM	(333)	SCH. - INCTX: Line 153
DECCST	27	Production	EGY	(67)	SCH. - INCTX: Line 154
DECCST	28	Transmission	DEM	(25)	SCH. - INCTX: Line 155
DECCST	29	Subtransmission	DEM	(50)	SCH. - INCTX: Line 156
DECCST	30	Distribution Primary	DEM	(91)	SCH. - INCTX: Line 157
DECCST	31	Distribution Secondary	DEM	(62)	SCH. - INCTX: Line 158
DECCST	32	Distribution	CUST	(42)	SCH. - INCTX: Line 159
DECCST	33	Other	CUST	(4)	SCH. - INCTX: Line 160
DECCST	34	TOTAL ADJ'S TO INCOME TAXES		<u>(673)</u>	SUM LINES (28:33)
DECCST	35				
DECCST	36	<u>LESS INTEREST EXPENSE</u>			
DECCST	37	Production	DEM	42,247	SCH. - INCTX: Line 84
DECCST	38	Production	EGY	8,549	SCH. - INCTX: Line 85
DECCST	39	Transmission	DEM	3,114	SCH. - INCTX: Line 86
DECCST	40	Subtransmission	DEM	6,350	SCH. - INCTX: Line 87
DECCST	41	Distribution Primary	DEM	11,581	SCH. - INCTX: Line 88
DECCST	42	Distribution Secondary	DEM	7,816	SCH. - INCTX: Line 89
DECCST	43	Distribution	CUST	5,337	SCH. - INCTX: Line 90
DECCST	44	Other	CUST	494	SCH. - INCTX: Line 91
DECCST	45	TOTAL INTEREST EXPENSE		<u>85,497</u>	SUM LINES (37:44)

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DERIVATION OF D-E-C COSTS - DECCST

REPORT	LINE NO.		FPSC JURIS		METHOD OF ASSIGNMENT	
DECCST	46	<u>PLUS PERMANENT TIMING DIFFERENCES</u>				
DECCST	47	Production	DEM	284	SCH. - INCTX: Line 95	
DECCST	48	Production	EGY	58	SCH. - INCTX: Line 96	
DECCST	49	Transmission	DEM	21	SCH. - INCTX: Line 97	
DECCST	50	Subtransmission	DEM	43	SCH. - INCTX: Line 98	
DECCST	51	Distribution Primary	DEM	78	SCH. - INCTX: Line 99	
DECCST	52	Distribution Secondary	DEM	53	SCH. - INCTX: Line 100	
DECCST	53	Distribution	CUST	36	SCH. - INCTX: Line 101	
DECCST	54	Other	CUST	3	SCH. - INCTX: Line 102	
DECCST	55	TOTAL PERMANENT TIMING DIFFERENCES		<u>575</u>	SUM LINES (47:54)	
DECCST	56					
DECCST	57					
DECCST	58	<u>EQUALS: OPERATING INCOME BEFORE FIT</u>				
DECCST	59	Production	DEM	102,244	SUM LINES (15 +26 - 37 +47)	
DECCST	60	Production	EGY	20,690	SUM LINES (16 +27 - 38 +46)	
DECCST	61	Transmission	DEM	7,537	SUM LINES (17 +28 - 39 +49)	
DECCST	62	Subtransmission	DEM	15,367	SUM LINES (18 +29 - 40 +50)	
DECCST	63	Distribution Primary	DEM	28,052	SUM LINES (19 +30 - 41 +51)	
DECCST	64	Distribution Secondary	DEM	18,917	SUM LINES (20 +31 - 42 +52)	
DECCST	65	Distribution	CUST	12,916	SUM LINES (21 +32 - 43 +53)	
DECCST	66	Other	CUST	1,195	SUM LINES (22 +33 - 44 +54)	
DECCST	67	TOTAL OPER INCOME BEFORE FIT		<u>206,919</u>	SUM LINES (59:66)	
DECCST	68					
DECCST	69	<u>PLUS: OPER. INCOME (FIT/(1-FIT))</u>				
DECCST	70	Production	DEM	55,055	(Line 59 * 0.35)/(1-0.35)	
DECCST	71	Production	EGY	11,141	(Line 60 * 0.35)/(1-0.35)	
DECCST	72	Transmission	DEM	4,059	(Line 61 * 0.35)/(1-0.35)	
DECCST	73	Subtransmission	DEM	8,275	(Line 62 * 0.35)/(1-0.35)	
DECCST	74	Distribution Primary	DEM	15,106	(Line 63 * 0.35)/(1-0.35)	
DECCST	75	Distribution Secondary	DEM	10,186	(Line 64 * 0.35)/(1-0.35)	
DECCST	76	Distribution	CUST	6,955	(Line 65 * 0.35)/(1-0.35)	
DECCST	77	Other	CUST	644	(Line 66 * 0.35)/(1-0.35)	
DECCST	78	TOTAL FEDERAL INCOME TAX		<u>111,418</u>	SUM LINES (70:77)	
DECCST	79					
DECCST	80	<u>EQUALS: FEDERAL TAXABLE INCOME</u>				
DECCST	81	Production	DEM	157,299	SUM LINES (59 +70)	
DECCST	82	Production	EGY	31,831	SUM LINES (60 +71)	
DECCST	83	Transmission	DEM	11,596	SUM LINES (61 +72)	
DECCST	84	Subtransmission	DEM	23,642	SUM LINES (62 +73)	
DECCST	85	Distribution Primary	DEM	43,158	SUM LINES (63 +74)	
DECCST	86	Distribution Secondary	DEM	29,103	SUM LINES (64 +75)	
DECCST	87	Distribution	CUST	19,870	SUM LINES (65 +76)	
DECCST	88	Other	CUST	1,839	SUM LINES (66 +77)	
DECCST	89	TOTAL FEDERAL TAXABLE INCOME		<u>318,337</u>	SUM LINES (81:88)	
DECCST	90					

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DERIVATION OF D-E-C COSTS - DECCST

REPORT	LINE NO.		FPSC JURIS	METHOD OF ASSIGNMENT
DECCST	90	<u>PLUS: STATE INC TAX = FED. TAX. INCOME *SIT/(1-SIT)</u>		
DECCST	91	Production	DEM 9,155	(Line 81 * 0.055)/(1-0.055)
DECCST	92	Production	EGY 1,853	(Line 82 * 0.055)/(1-0.055)
DECCST	93	Transmission	DEM 875	(Line 83 * 0.055)/(1-0.055)
DECCST	94	Subtransmission	DEM 1,378	(Line 84 * 0.055)/(1-0.055)
DECCST	95	Distribution Primary	DEM 2,512	(Line 85 * 0.055)/(1-0.055)
DECCST	96	Distribution Secondary	DEM 1,894	(Line 86 * 0.055)/(1-0.055)
DECCST	97	Distribution	CUST 1,156	(Line 87 * 0.055)/(1-0.055)
DECCST	98	Other	CUST 107	(Line 88 * 0.055)/(1-0.055)
DECCST	99	TOTAL STATE INCOME TAX	<u>18,528</u>	SUM LINES (91:98)
DECCST	100			
DECCST	101			
DECCST	102	<u>MINUS: PERMANENT TIMING DIFFERENCES</u>		
DECCST	103	Production	DEM 284	SCH. - INCTX: Line 131
DECCST	104	Production	EGY 58	SCH. - INCTX: Line 132
DECCST	105	Transmission	DEM 21	SCH. - INCTX: Line 133
DECCST	106	Subtransmission	DEM 43	SCH. - INCTX: Line 134
DECCST	107	Distribution Primary	DEM 78	SCH. - INCTX: Line 135
DECCST	108	Distribution Secondary	DEM 53	SCH. - INCTX: Line 136
DECCST	109	Distribution	CUST 36	SCH. - INCTX: Line 137
DECCST	110	Other	CUST 3	SCH. - INCTX: Line 138
DECCST	111	TOTAL PERMANENT TIMING DIFFERENCES	<u>575</u>	SUM LINES (103:110)
DECCST	112			
DECCST	113	<u>PLUS INTEREST EXPENSE</u>		
DECCST	114	Production	DEM 42,247	Line 37
DECCST	115	Production	EGY 8,549	Line 38
DECCST	116	Transmission	DEM 3,114	Line 39
DECCST	117	Subtransmission	DEM 6,350	Line 40
DECCST	118	Distribution Primary	DEM 11,591	Line 41
DECCST	119	Distribution Secondary	DEM 7,818	Line 42
DECCST	120	Distribution	CUST 5,337	Line 43
DECCST	121	Other	CUST 494	Line 44
DECCST	122	TOTAL INTEREST EXPENSE	<u>85,497</u>	SUM LINES (114:121)
DECCST	123			
DECCST	124	<u>EQUALS: OPERATING INCOME BEFORE TAXES</u>		
DECCST	125	Production	DEM 208,416	SUM LINES (81 +81 - 103 +114)
DECCST	126	Production	EGY 42,175	SUM LINES (82 +92 - 104 +115)
DECCST	127	Transmission	DEM 15,384	SUM LINES (83 +93 - 105 +116)
DECCST	128	Subtransmission	DEM 31,325	SUM LINES (84 +94 - 106 +117)
DECCST	129	Distribution Primary	DEM 57,183	SUM LINES (85 +95 - 107 +118)
DECCST	130	Distribution Secondary	DEM 38,561	SUM LINES (86 +96 - 108 +119)
DECCST	131	Distribution	CUST 26,327	SUM LINES (87 +97 - 109 +120)
DECCST	132	Other	CUST 2,436	SUM LINES (88 +98 - 110 +121)
DECCST	133	TOTAL OPERATING INCOME BEFORE TAXES	<u>421,788</u>	SUM LINES (125:132)

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DERIVATION OF D-E-C COSTS - DECCST

REPORT	LINE NO.		FPSC JURIS	METHOD OF ASSIGNMENT
DECCST	134	<u>PLUS: TAXES OTHER THAN INCOME</u>		
DECCST	135	Production	DEM 28,960	SCH. - TXOTH: Line 58
DECCST	136	Production	EGY 8,010	SCH. - TXOTH: Line 59
DECCST	137	Transmission	DEM 1,883	SCH. - TXOTH: Line 60
DECCST	138	Subtransmission	DEM 4,014	SCH. - TXOTH: Line 61
DECCST	139	Distribution Primary	DEM 9,326	SCH. - TXOTH: Line 62
DECCST	140	Distribution Secondary	DEM 5,749	SCH. - TXOTH: Line 63
DECCST	141	Distribution	CUST 5,047	SCH. - TXOTH: Line 64
DECCST	142	Other	CUST 2,799	SCH. - TXOTH: Line 65
DECCST	143	TOTAL TAXES OTHER THAN INCOME	65,789	SUM LINES (135:142)
DECCST	144			
DECCST	145	<u>PLUS: DEPREC & AMORTIZ EXPENSE</u>		
DECCST	146	Production	DEM 107,909	SCH. - DEPRE: Line 104
DECCST	147	Production	EGY 21,389	SCH. - DEPRE: Line 105
DECCST	148	Transmission	DEM 6,027	SCH. - DEPRE: Line 106
DECCST	149	Subtransmission	DEM 11,857	SCH. - DEPRE: Line 107
DECCST	150	Distribution Primary	DEM 30,780	SCH. - DEPRE: Line 108
DECCST	151	Distribution Secondary	DEM 27,015	SCH. - DEPRE: Line 109
DECCST	152	Distribution	CUST 24,249	SCH. - DEPRE: Line 110
DECCST	153	Other	CUST 4,656	SCH. - DEPRE: Line 111
DECCST	154	TOTAL DEPREC & AMORTIZ EXPENSE	233,881	SUM LINES (146:153)
DECCST	155			
DECCST	156	<u>PLUS: LOSS ON DISPOSITION & MISC.</u>		
DECCST	157	Production	DEM (63)	SCH. - INCTX: Line 62
DECCST	158	Production	EGY (12)	SCH. - INCTX: Line 63
DECCST	159	Transmission	DEM (4)	SCH. - INCTX: Line 64
DECCST	160	Subtransmission	DEM (8)	SCH. - INCTX: Line 65
DECCST	161	Distribution Primary	DEM (19)	SCH. - INCTX: Line 66
DECCST	162	Distribution Secondary	DEM (14)	SCH. - INCTX: Line 67
DECCST	163	Distribution	CUST (10)	SCH. - INCTX: Line 68
DECCST	164	Other	CUST (1)	SCH. - INCTX: Line 69
DECCST	165	TOTAL OTHER EXPENSES	(132)	SUM LINES (157:164)
DECCST	166			
DECCST	167	<u>PLUS: O & M EXPENSE</u>		
DECCST	168	Production	DEM 97,142	SCH. - O&M: Line 104
DECCST	169	Production	EGY 102,688	SCH. - O&M: Line 105
DECCST	170	Transmission	DEM 2,964	SCH. - O&M: Line 106
DECCST	171	Subtransmission	DEM 15,273	SCH. - O&M: Line 107
DECCST	172	Distribution Primary	DEM 47,193	SCH. - O&M: Line 108
DECCST	173	Distribution Secondary	DEM 8,536	SCH. - O&M: Line 109
DECCST	174	Distribution	CUST 28,047	SCH. - O&M: Line 110
DECCST	175	Other	CUST 62,689	SCH. - O&M: Line 111
DECCST	176	TOTAL O & M EXPENSE	354,533	SUM LINES (168:175)

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DERIVATION OF D-E-C COSTS - DECCST

REPORT	LINE NO.		FPSC JURIS		METHOD OF ASSIGNMENT
DECCST	177	PLUS: FUEL & POWER TRANSACTIONS			
DECCST	178	Production Demand	DEM	-	SCH. - O&M: Line 9
DECCST	179	Production Energy	EGY	9,301	SCH. - O&M: Line 10
DECCST	180	TOTAL FUEL & POWER TRANSACTIONS		<u>9,301</u>	SUM LINES (178:179)
DECCST	181				
DECCST	182	EQUALS: TOTAL REVENUE LESS REV TAXES			
DECCST	183	Production	DEM	442,363	SUM LINES (125 +135 +146 +157 +168 +178)
DECCST	184	Production	EGY	183,551	SUM LINES (126 +136 +147 +158 +169 +179)
DECCST	185	Transmission	DEM	26,234	SUM LINES (127 +137 +146 +159 +170 +180)
DECCST	186	Subtransmission	DEM	62,480	SUM LINES (128 +138 +149 +160 +171 +181)
DECCST	187	Distribution Primary	DEM	144,462	SUM LINES (129 +139 +150 +161 +172 +182)
DECCST	188	Distribution Secondary	DEM	79,849	SUM LINES (130 +140 +151 +162 +173 +183)
DECCST	189	Distribution	CUST	83,660	SUM LINES (131 +141 +152 +163 +174 +184)
DECCST	190	Other	CUST	62,579	SUM LINES (132 +142 +153 +164 +175 +185)
DECCST	191	TOTAL TOTAL REVENUE LESS REV TAXES		<u>1,085,158</u>	SUM LINES (183:190)
DECCST	192				
DECCST	193	PLUS: ADDL REVENUE TAXES (Bad Debt & Regulatory Assess. Fee)			
DECCST	194	Production	DEM	141	(Line 183 / Line 191) * (Line 47 from ROR *(REG_ASSESS_FEE+BAD_DEBT))
DECCST	195	Production	EGY	59	(Line 184 / Line 191) * (Line 47 from ROR *(REG_ASSESS_FEE+BAD_DEBT))
DECCST	196	Transmission	DEM	8	(Line 185 / Line 191) * (Line 47 from ROR *(REG_ASSESS_FEE+BAD_DEBT))
DECCST	197	Subtransmission	DEM	20	(Line 186 / Line 191) * (Line 47 from ROR *(REG_ASSESS_FEE+BAD_DEBT))
DECCST	198	Distribution Primary	DEM	46	(Line 187 / Line 191) * (Line 47 from ROR *(REG_ASSESS_FEE+BAD_DEBT))
DECCST	199	Distribution Secondary	DEM	25	(Line 188 / Line 191) * (Line 47 from ROR *(REG_ASSESS_FEE+BAD_DEBT))
DECCST	200	Distribution	CUST	27	(Line 189 / Line 191) * (Line 47 from ROR *(REG_ASSESS_FEE+BAD_DEBT))
DECCST	201	Other	CUST	20	(Line 190 / Line 191) * (Line 47 from ROR *(REG_ASSESS_FEE+BAD_DEBT))
DECCST	202	TOTAL REVENUE TAXES		<u>347</u>	SUM LINES (194:201)
DECCST	203				
DECCST	204	EQUALS: TOTAL REVENUES			
DECCST	205	Production	DEM	442,505	SUM LINES (183 + 194)
DECCST	206	Production	EGY	183,609	SUM LINES (184 + 195)
DECCST	207	Transmission	DEM	26,242	SUM LINES (185 + 196)
DECCST	208	Subtransmission	DEM	62,480	SUM LINES (186 + 197)
DECCST	209	Distribution Primary	DEM	144,506	SUM LINES (187 + 198)
DECCST	210	Distribution Secondary	DEM	79,874	SUM LINES (188 + 199)
DECCST	211	Distribution	CUST	83,687	SUM LINES (189 + 200)
DECCST	212	Other	CUST	62,589	SUM LINES (190 + 201)
DECCST	213	TOTAL REVENUES		<u>1,085,505</u>	SUM LINES (205:212)

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DECCST	214	<u>LESS: REVENUE OTHER THAN SALES</u>				
DECCST	215	Production	DEM	1,201	SCH. - OPREV: Line 37	
DECCST	216	Production	EGY	8,360	SCH. - OPREV: Line 38	
DECCST	217	Transmission	DEM	1,204	SCH. - OPREV: Line 39	
DECCST	218	Subtransmission	DEM	347	SCH. - OPREV: Line 40	
DECCST	219	Distribution Primary	DEM	9,599	SCH. - OPREV: Line 41	
DECCST	220	Distribution Secondary	DEM	383	SCH. - OPREV: Line 42	
DECCST	221	Distribution	CUST	186	SCH. - OPREV: Line 43	
DECCST	222	Other	CUST	<u>21,614</u>	SCH. - OPREV: Line 44	
DECCST	223					
DECCST	224	TOTAL REVENUE OTHER THAN SALES		<u>42,895</u>	SUM LINES (215:222)	
DECCST	225					
DECCST	226	<u>EQUALS: SALES REVENUE (FUNCTIONALIZED REVENUE REQUIREMENT)</u>				
DECCST	227	Production	DEM	441,304	(Line 205 - Line 215)	
DECCST	228	Production	EGY	175,249	(Line 206 - Line 216)	
DECCST	229	Transmission	DEM	25,038	(Line 207 - Line 217)	
DECCST	230	Subtransmission	DEM	62,133	(Line 208 - Line 218)	
DECCST	231	Distribution Primary	DEM	134,909	(Line 209 - Line 219)	
DECCST	232	Distribution Secondary	DEM	79,491	(Line 210 - Line 220)	
DECCST	233	Distribution	CUST	83,499	(Line 211 - Line 221)	
DECCST	234	Other	CUST	<u>40,985</u>	(Line 212 - Line 222)	
DECCST	235					
DECCST	236	TOTAL SALES REVENUE		<u>1,042,609</u>	SUM LINES (227:234)	

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12 CP & 1/13 AD
PROPOSED

PROPOSED RATE STRUCTURE
 PROD. CAP. ALLOC. METHOD: 12CP & 1/13th AD
 PROJECTED CALENDAR YEAR 2014; FULLY ADJUSTED DATA
 MINIMUM DISTRIBUTION SYSTEM (MDS) NOT EMPLOYED

TAMPA ELECTRIC COMPANY
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY
 (000's)

PAGE 1

SUMMARY - CLASS ROR'S & REVENUE REQUIREMENTS - ROR

LINE NO.	FPSC JURIS	RS	GS	GSD	LS ENERGY	LS FACILITIES	ALLOC FACTOR
1	OPERATING REVENUES						
2	Sales Revenue	1,041,408	572,993	69,356	356,371	7,204	35,484
3	Other Revenues	44,068	31,474	3,420	8,730	364	80
4							
5	TOTAL OPERATING REVENUES	1,085,476	604,467	72,776	365,101	7,568	35,564
6							
7							
8	OPERATING EXPENSES						
9	Power Transactions	9,301	4,350	521	4,318	112	-
10	O&M Expense	354,880	206,180	23,976	114,362	2,507	7,875
11	Deprec & Amortiz Expense	233,881	130,508	14,377	76,314	1,179	11,503
12	Taxes Other than Income	65,789	37,282	4,074	21,921	357	2,155
13	Income Taxes	129,281	68,624	9,479	45,485	1,150	4,523
14	Gain/(Loss) on Disposal	(132)	(74)	(8)	(45)	(1)	(4)
15							
16	TOTAL OPERATING EXPENSES	792,979	446,851	52,418	262,355	5,304	26,052
17							
18							
19	NET OPERATING INCOME	292,496	157,616	20,358	102,746	2,265	9,512
20							
21							
22	RATE BASE						
23	Plant in Service	6,506,194	3,644,394	396,467	2,217,301	33,638	214,395
24	Plant Held for Future Use	35,409	19,858	2,128	13,301	122	-
25	Working Capital	61,119	24,867	3,214	33,301	1,003	(1,267)
26	Construction Work in Progress	174,146	94,882	10,537	67,882	480	366
27	Less: Depreciation Reserve	2,436,894	1,358,360	147,615	812,164	13,527	105,228
28							
29	TOTAL RATE BASE	4,339,874	2,425,641	264,731	1,519,621	21,715	108,266
30							
31							
32							
33	RATE OF RETURN (%)	6.74	6.50	7.69	6.76	10.43	8.79
34							
35	RATE OF RETURN INDEX	1.00	0.96	1.14	1.00	1.55	1.30

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PROPOSED RATE STRUCTURE
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TAMPA ELECTRIC COMPANY
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY
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SUMMARY - CLASS ROR'S & REVENUE REQUIREMENTS - ROR

LINE NO.		FPSC JURIS	RS	GS	GSD	LS ENERGY	LS FACILITIES	ALLOC FACTOR
36	<u>DEVELOPMENT OF REVENUE REQUIREMENTS</u>							
37	Total Rate Base	4,339,974	2,425,841	264,731	1,519,821	21,715	108,266	
38	Total Cost of Capital	6.74%	6.74%	6.74%	6.74%	6.74%	6.74%	
39	(@ 11.25% ROE)							
40	Total Required Net Operating Income	292,514	163,488	17,843	102,422	1,464	7,297	
41								
42	Less: Achieved Net Operating Income	292,496	157,816	20,358	102,746	2,265	9,512	
43								
44	Equals: Return Deficiency/(Surplus)	18	5,672	(2,515)	(323)	(801)	(2,215)	
45	Times: Expansion Factor	1.6322	1.6322	1.6322	1.6322	1.6322	1.6322	
46								
47	Equals: Revenue Deficiency/ (Surplus)	30	9,585	(4,105)	(528)	(1,307)	(3,815)	
48								
49	Plus: Revenues @ Present Rates	1,085,478	604,467	72,776	365,101	7,568	35,564	
50								
51	Equals: Total Revenue Requirements	1,085,505	614,052	68,671	364,573	6,261	31,849	
52	Less: Other Revenues	(44,068)	(31,474)	(3,420)	(8,730)	(364)	(80)	
53								
54	Equals: Total Sales Revenue Requirements	1,041,438	582,578	65,251	355,843	5,897	31,869	
55								
56	Sales Revenue Requirements Index	1.00	0.98	1.06	1.00	1.22	1.11	

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OPERATING REVENUES - OPREV

LINE NO.		REV	FPSC JURIS	RS	GS	GSD	LS ENERGY	LS FACILITIES	ALLOC FACTOR
1	SALES REVENUE	REV	1,041,408	572,993	69,356	356,371	7,204	35,484	501
2									
3	MISC. SERVICE REVENUE: Acct 451	CUST	22,789	20,016	2,203	449	120	-	420
4									
5	RENT REVENUE: Acct 454								
6	Production	DEM	42	23	3	16	0	-	130
7	Transmission	DEM	615	341	37	236	1	-	117
8	Subtransmission	DEM	193	107	12	74	0	-	117
9	Distribution Primary	DEM	9,244	5,471	524	3,117	131	-	105
10	Distribution Secondary	DEM	132	93	9	29	1	-	106
11	TOTAL RENT REVENUE		10,227	6,035	585	3,473	133	-	
12									
13	PLANT RELATED REVENUE: Acct 456								
14	Production	DEM	1,159	635	70	452	2	-	130
15	Production	EGY	228	106	13	106	3	-	201
16	Transmission	DEM	589	326	36	226	1	-	117
17	Transmission Firm Whsl.	REV	-	-	-	-	-	-	202
18	Subtransmission	DEM	153	85	9	59	0	-	117
19	Distribution Primary	DEM	355	210	20	120	5	-	105
20	Distribution Secondary	DEM	251	176	18	55	2	-	106
21	Distribution	CUST	188	89	12	6	0	80	907
22	Other	CUST	19	17	2	0	0	-	412
23	TOTAL PLANT RELATED REVENUE		2,941	1,844	179	1,024	13	80	
24									
25	ENERGY-RELATED REVENUE: Acct 456								
26	Steam & Miscellaneous	EGY	8,231	3,850	461	3,822	99	-	201
27	Other SO2 Whsl	EGY	-	-	-	-	-	-	202
28	Subtotal Non-Sales Revenue	SUBTOTAL	8,231	3,850	461	3,822	99	-	
29	Collect Fee/Sales Tax	EGY	76	35	4	35	1	-	204
30	Energy Power Sales	EGY	-	-	-	-	-	-	201
31	Unbilled Revenue	EGY	(196)	(107)	(13)	(74)	(2)	-	508
32	Subtotal Sales Revenue	SUBTOTAL	(120)	(72)	(9)	(39)	(1)	-	
33	TOTAL ENERGY RELATED REVENUE		8,111	3,778	452	3,783	98	-	
34									
35	TOTAL OPERATING REVENUE								
36	Sales (incl Transm Firm Whsl)	REV	1,041,408	572,993	69,356	358,371	7,204	35,484	
37	Production	DEM	1,201	657	73	469	2	-	
38	Production	EGY	8,339	3,884	465	3,888	101	-	
39	Transmission	DEM	1,204	867	73	462	1	-	
40	Subtransmission	DEM	347	192	21	133	0	-	
41	Distribution Primary	DEM	9,599	5,681	544	3,237	136	-	
42	Distribution Secondary	DEM	383	269	27	85	3	-	
43	Distribution	CUST	188	89	12	6	0	80	
44	Other	CUST	22,808	20,033	2,205	449	120	-	
45									
46	TOTAL OPERATING REVENUE		1,085,476	604,467	72,776	365,101	7,568	35,564	

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OPERATION & MAINTENANCE EXPENSES - O&M

LINE NO.		FPSC JURIS	RS	GS	GSD	LS ENERGY	LS FACILITIES	ALLOC FACTOR
1	FUEL & POWER TRANSACTIONS							
2	Whsl Capacity & Reactive Pwr	DEM	-	-	-	-	-	201
3	Whsl NR SO 2 allowances	EGY	-	-	-	-	-	201
4	Whsl NRFuel Handling & Analysis	EGY	-	-	-	-	-	201
5								
6	Retail Reactive Power	DEM	-	-	-	-	-	130
7	Retail NRFuel Handling & Misc.	EGY	9,301	4,350	521	4,318	112	201
8								
9	Production Demand	DEM	-	-	-	-	-	
10	Production Energy	EGY	9,301	4,350	521	4,318	112	
11	TOTAL FUEL & POWER TRANSACTIONS O&M		9,301	4,350	521	4,318	112	
12								
13								
14	PRODUCTION O&M							
15	Production Demand	DEM	52,996	29,016	3,207	20,678	96	130
16	Production Energy	EGY	73,712	34,472	4,127	34,223	889	201
17	TOTAL PRODUCTION O&M		126,709	63,488	7,334	54,902	985	
18								
19								
20	TRANSMISSION O&M							
21	Step-Up Substations	DEM	1,804	988	109	704	3	130
22								
23	High-Volt Transmission	DEM	1,839	1,019	112	706	2	117
24								
25	Subtransmission							
26	Substations	DEM	6,741	3,735	410	2,588	6	117
27	Lines	DEM	3,170	1,757	193	1,217	3	117
28	Subtransmission		9,911	5,492	603	3,806	9	
29								
30	TOTAL TRANSMISSION O&M		13,554	7,499	825	5,216	14	

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TAMPA ELECTRIC COMPANY
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OPERATION & MAINTENANCE EXPENSES - O&M

LINE NO.		FPSC JURIS	RS	GS	GSD	LS ENERGY	LS FACILITIES	ALLOC. FACTOR
31	<u>DISTRIBUTION O&M</u>							
32	Substations	DEM	4,132	2,445	234	1,393	59	105
33								
34	OH Lines Direct	CUST	1,597	-	-	-	1,597	310
35	OH Lines Primary	DEM	22,660	13,412	1,285	7,642	321	105
36	OH Lines Primary (MDS)	CUST	-	-	-	-	-	418
37	OH Lines Secondary	DEM	2,353	1,651	165	520	18	106
38	OH Lines Secondary (MDS)	CUST	-	-	-	-	-	420
39	TOTAL OH LINES		26,610	15,062	1,450	8,161	340	1,597
40								
41	UG Lines Direct	CUST	-	-	-	-	-	310
42	UG Lines Primary	DEM	3,118	1,846	177	1,052	44	105
43	UG Lines Primary (MDS)	CUST	-	-	-	-	-	418
44	UG Lines Secondary	DEM	1,367	959	96	302	11	106
45	UG Lines Secondary (MDS)	CUST	-	-	-	-	-	420
46	TOTAL UG LINES		4,486	2,805	272	1,353	55	-
47								
48	Transformers	DEM	445	312	31	98	3	106
49	Transformers (MDS)	CUST	-	-	-	-	-	420
50								
51	Services	CUST	7,533	6,616	728	148	40	420
52	Meters	CUST	4,882	3,570	672	639	1	308
53	Interruptible Equipment	CUST	45	-	-	45	-	309
54	Street Lighting	CUST	3,152	-	-	-	3,152	310
55								
56	Distribution O&M	DEM	34,075	20,625	1,987	11,006	457	-
57	Distribution O&M	CUST	17,208	10,186	1,400	832	41	4,749
58								
59	TOTAL DISTRIBUTION O&M		51,284	30,811	3,388	11,839	498	4,749
60								
61								
62	<u>PROD. TRANS & DIST O&M</u>							
63	Production	DEM	54,800	30,003	3,316	21,382	99	-
64	Production	EGY	73,712	34,472	4,127	34,223	889	-
65	Transmission	DEM	1,839	1,019	112	706	2	-
66	Subtransmission	DEM	9,911	5,492	603	3,806	9	-
67	Distribution Primary	DEM	29,910	17,703	1,696	10,087	424	-
68	Distribution Secondary	DEM	4,166	2,922	291	920	33	-
69	Distribution	CUST	17,208	10,186	1,400	832	41	4,749
70	Other	CUST	-	-	-	-	-	-
71	TOTAL PROD. TRANS & DIST O&M		191,546	101,798	11,546	71,956	1,497	4,749

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OPERATION & MAINTENANCE EXPENSES - O&M

LINE NO.		FPSC JURIS	RS	GS	GSD	LS ENERGY	LS FACILITIES	ALLOC. FACTOR
72	<u>PLUS: OTHER CUSTOMER O&M</u>							
73	Uncollectible	CUST	3,970	2,184	264	1,358	27	135
74	Billing & Records	CUST	24,924	21,886	2,409	497	131	-
75	Meter Reading	CUST	2,685	1,411	934	339	0	-
76	Cust Svc & Info	CUST	1,267	1,113	122	25	7	-
77	Sales	CUST	1,360	1,194	131	27	7	-
78	TOTAL OTHER CUSTOMER O&M		34,208	27,788	3,862	2,248	173	135
79	<u>PLUS: ADMIN & GENERAL O&M (EXCL. STORM ACCRUAL)</u>							
81	Production	DEM	40,901	22,393	2,475	15,959	74	-
82	Production	EGY	28,975	13,551	1,622	13,453	350	-
83	Transmission	DEM	990	549	60	380	1	-
84	Subtransmission	DEM	5,097	2,824	310	1,957	5	-
85	Distribution Primary	DEM	14,548	8,610	825	4,906	206	-
88	Distribution Secondary	DEM	2,388	1,675	167	527	19	-
87	Distribution	CUST	9,398	5,563	765	455	22	2,593
88	Other	CUST	18,830	18,535	1,820	376	99	-
88	TOTAL ADMIN & GENERAL O&M		121,127	71,700	8,045	38,013	776	2,593
90	<u>PLUS: ADMIN & GENERAL (STORM ACCRUAL ONLY)</u>							
92	Production	DEM	1,440	788	87	582	3	-
93	Production	EGY	-	-	-	-	-	-
94	Transmission	DEM	135	75	8	52	0	-
95	Subtransmission	DEM	265	147	16	102	0	-
98	Distribution Primary	DEM	2,735	1,619	155	922	39	-
97	Distribution Secondary	DEM	1,984	1,392	139	438	16	-
98	Distribution	CUST	1,441	853	117	70	3	398
99	Other	CUST	-	-	-	-	-	-
100	TOTAL ADMIN & GENERAL STORM ACCRUAL		8,000	4,874	523	2,148	61	398
101	SUBTOTAL ADMIN & GENERAL O&M		129,127	76,574	8,568	40,158	836	2,991
102	<u>EQUALS: O&M EXP LESS FUEL & POWER TRANS</u>							
104	Production	DEM	97,142	53,185	5,879	37,903	175	-
105	Production	EGY	102,888	48,023	5,749	47,676	1,239	-
106	Transmission	DEM	2,964	1,642	180	1,138	3	-
107	Subtransmission	DEM	15,273	8,483	930	5,865	14	-
108	Distribution Primary	DEM	47,193	27,932	2,676	15,915	669	-
109	Distribution Secondary	DEM	8,538	5,989	597	1,885	67	-
110	Distribution	CUST	28,047	16,602	2,282	1,356	67	7,740
111	Other	CUST	53,036	44,323	5,682	2,623	272	135
112	TOTAL O&M EXPENSE (EXCL. FUEL & POWER TRANS.)		354,880	206,180	23,976	114,362	2,507	7,875
114	<u>EQUALS: O&M EXP PLUS FUEL & POWER TRANS</u>							
116	Production	DEM	97,142	53,185	5,879	37,903	175	-
117	Production	EGY	111,989	52,373	6,270	51,995	1,351	-
118	Transmission	DEM	2,984	1,842	180	1,138	3	-
119	Subtransmission	DEM	15,273	8,463	930	5,865	14	-
120	Distribution Primary	DEM	47,193	27,932	2,678	15,915	669	-
121	Distribution Secondary	DEM	8,538	5,989	597	1,885	67	-
122	Distribution	CUST	28,047	16,602	2,282	1,356	67	7,740
123	Other	CUST	53,036	44,323	5,682	2,623	272	135
124	TOTAL O&M EXPENSE (INCL. FUEL & POWER TRANS.)		364,181	210,510	24,497	118,680	2,619	7,875

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DEPRECIATION EXPENSE - DEPRE

LINE NO.		FPSC JURIS	RS	GS	GSD	LS ENERGY	LS FACILITIES	ALLOC. FACTOR	
1	<u>PRODUCTION DEPREC EXPENSE</u>								
2	Production Demand	DEM	100,038	54,771	6,054	39,033	180	-	130
3	Production Energy	EGY	15,585	7,279	871	7,227	188	-	201
4	TOTAL PRODUCTION DEPRE EXPENSE		115,603	62,050	6,925	46,259	368	-	
5									
6									
7	<u>TRANSMISSION DEPREC EXPENSE</u>								
8	Step-Up Substations	DEM	1,209	662	73	472	2	-	130
9									
10	High-Volt Transmission	DEM	5,638	3,124	343	2,165	5	-	117
11									
12	Subtransmission								
13	Substations	DEM	4,002	2,218	244	1,537	4	-	117
14	Lines	DEM	6,903	3,825	420	2,651	7	-	117
15	Subtransmission		10,905	6,043	664	4,188	10	-	
16									
17	TOTAL TRANSMISSION DEPREC EXPENSE		17,752	9,829	1,081	6,824	18	-	

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DEPRECIATION EXPENSE - DEPRE

LINE NO.		FPSC JURIS	RS	GS	GSD	LS ENERGY	LS FACILITIES	ALLOC. FACTOR	
18	<u>DISTRIBUTION DEPREC EXPENSE</u>								
19	Substations	DEM	5,050	2,989	286	1,703	72	-	105
20									
21	Poles Direct	CUST	1,021	-	-	-	-	1,021	310
22	Poles Primary	DEM	9,536	5,644	541	3,216	135	-	105
23	Poles Primary (MDS)	CUST	-	-	-	-	-	-	418
24	Poles Secondary	DEM	415	291	29	92	3	-	106
25	Poles Secondary (MDS)	CUST	-	-	-	-	-	-	420
26	TOTAL POLES		10,972	5,935	570	3,308	139	1,021	
27									
28	OH Lines Direct	CUST	180	-	-	-	-	180	310
29	OH Lines Primary	DEM	6,038	3,574	342	2,036	86	-	105
30	OH Lines Primary (MDS)	CUST	-	-	-	-	-	-	418
31	OH Lines Secondary	DEM	1,033	724	72	228	8	-	106
32	OH Lines Secondary (MDS)	CUST	-	-	-	-	-	-	420
33	TOTAL OH LINES		7,250	4,298	415	2,264	94	180	
34									
35	UG Lines Direct	CUST	-	-	-	-	-	-	310
36	UG Lines Primary	DEM	7,047	4,171	400	2,376	100	-	105
37	UG Lines Primary (MDS)	CUST	-	-	-	-	-	-	418
38	UG Lines Secondary	DEM	3,089	2,167	216	682	24	-	106
39	UG Lines Secondary (MDS)	CUST	-	-	-	-	-	-	420
40	TOTAL UG LINES		10,136	6,338	616	3,058	124	-	
41									
42	Transformers	DEM	21,835	15,317	1,527	4,821	171	-	106
43	Transformers (MDS)	CUST	-	-	-	-	-	-	420
44									
45	Services	CUST	5,911	5,192	572	116	31	-	420
46	Meters	CUST	5,767	4,218	794	754	1	-	308
47	Interruptible Equipment	CUST	44	-	-	44	-	-	309
48	Street Lighting	CUST	9,541	-	-	-	-	9,541	310
49									
50	Total Distribution Expense								
51	Distribution Expense	DEM	54,043	34,877	3,413	15,155	599	-	
52	Distribution Expense	CUST	22,464	9,410	1,365	915	33	10,741	
53									
54	TOTAL DISTRIBUTION DEPREC EXPENSE		76,508	44,287	4,778	16,070	631	10,741	
55									
56	<u>PROD. TRANS & DIST DEPREC EXPENSE</u>								
57	Production	DEM	101,246	55,432	6,127	39,504	183	-	
58	Production	EGY	15,565	7,279	871	7,227	188	-	
59	Transmission	DEM	5,638	3,124	343	2,165	5	-	
60	Subtransmission	DEM	10,905	6,043	664	4,186	10	-	
61	Distribution Primary	DEM	27,672	16,376	1,569	9,332	393	-	
62	Distribution Secondary	DEM	26,372	18,499	1,844	5,823	206	-	
63	Distribution	CUST	22,464	9,410	1,365	915	33	10,741	
64	Other	CUST	-	-	-	-	-	-	
65									
66	TOTAL PROD, TRANS & DIST DEPREC EXP		209,863	116,166	12,784	69,153	1,017	10,741	

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DEPRECIATION EXPENSE - DEPRE

LINE NO.		FPSC JURIS	RS	GS	GSD	LS ENERGY	LS FACILITIES	ALLOC. FACTOR
67	<u>PLUS: COMMUNICATION EQP DEPREC EXP</u>							
68	Production	DEM	643	352	39	251	1	130
69	Production	EGY	471	220	26	219	6	201
70	Transmission	DEM	227	126	14	87	0	117
71	Subtransmission	DEM	113	62	7	43	0	117
72	Distribution Primary	DEM	553	328	31	187	8	105
73	Distribution Secondary	DEM	271	190	19	60	2	106
74	Distribution	CUST	144	69	9	5	0	907
75	Other	CUST	377	331	36	8	2	412
76								
77	TOTAL COMMUNICATION EQP DEPREC EXP		2,800	1,678	182	859	19	62
78								
79	<u>PLUS: TRANSPORTATION EQP DEPREC EXP</u>							
80	Production	DEM	113	62	7	44	0	130
81	Production	EGY	-	-	-	-	-	201
82	Transmission	DEM	-	-	-	-	-	117
83	Subtransmission	DEM	-	-	-	-	-	117
84	Distribution Primary	DEM	-	-	-	-	-	105
85	Distribution Secondary	DEM	-	-	-	-	-	106
86	Distribution	CUST	-	-	-	-	-	907
87	Other	CUST	-	-	-	-	-	412
88								
89	TOTAL TRANSPORTATION EQP DEPREC EXP		113	62	7	44	0	-
90								
91	<u>PLUS: GENERAL & INTANGIBLE DEPREC EXP</u>							
92	Production	DEM	5,906	3,233	357	2,304	11	130
93	Production	EGY	5,352	2,503	300	2,485	65	201
94	Transmission	DEM	162	90	10	62	0	117
95	Subtransmission	DEM	839	465	51	322	1	117
96	Distribution Primary	DEM	2,555	1,512	145	862	36	105
97	Distribution Secondary	DEM	372	261	26	82	3	108
98	Distribution	CUST	1,640	780	102	54	4	907
99	Other	CUST	4,279	3,758	414	85	23	412
100								
101	TOTAL GENERAL & INTANGIBLE DEPREC EXP		21,106	12,603	1,404	6,257	141	700
102								
103	<u>EQUALS: DEPRECIATION EXPENSE</u>							
104	Production	DEM	107,909	59,080	6,530	42,104	195	-
105	Production	EGY	21,389	10,003	1,198	9,931	258	-
106	Transmission	DEM	6,027	3,340	367	2,314	6	-
107	Subtransmission	DEM	11,857	6,571	722	4,553	11	-
108	Distribution Primary	DEM	30,780	18,218	1,746	10,380	437	-
109	Distribution Secondary	DEM	27,015	18,950	1,889	5,965	211	-
110	Distribution	CUST	24,249	10,259	1,476	974	36	11,503
111	Other	CUST	4,656	4,088	450	93	25	-
112								
113	TOTAL DEPRECIATION EXPENSE		233,881	130,506	14,377	76,314	1,179	11,503

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PROPOSED RATE STRUCTURE
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 PROJECTED CALENDAR YEAR 2014; FULLY ADJUSTED DATA
 MINIMUM DISTRIBUTION SYSTEM (MDS) NOT EMPLOYED

TAMPA ELECTRIC COMPANY
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY
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TAXES OTHER THAN INCOME TAXES - TXOTH

LINE NO.		FPSC JURIS	RS	GS	GSD	LS ENERGY	LS FACILITIES	ALLOC. FACTOR	
1	<u>PAYROLL TAXES</u>								
2	Production	DEM	3,274	1,793	198	1,278	6	-	130
3	Production	EGY	2,988	1,388	166	1,378	36	-	201
4	Transmission	DEM	90	50	5	35	0	-	117
5	Subtransmission	DEM	465	258	28	179	0	-	117
6	Distribution Primary	DEM	1,417	838	80	478	20	-	105
7	Distribution Secondary	DEM	208	145	14	48	2	-	106
8	Distribution	CUST	909	433	56	30	2	388	907
9	Other	CUST	2,373	2,083	229	47	12	-	412
10	TOTAL PAYROLL TAXES		11,702	6,987	779	3,469	78	388	
11	<u>PLUS: PROPERTY TAXES</u>								
13	Production	DEM	25,219	13,807	1,526	9,840	45	-	130
14	Production	EGY	4,948	2,314	277	2,297	60	-	201
15	Transmission	DEM	1,759	974	107	675	2	-	117
16	Subtransmission	DEM	3,478	1,927	212	1,335	3	-	117
17	Distribution Primary	DEM	7,781	4,606	441	2,624	110	-	105
18	Distribution Secondary	DEM	5,456	3,827	381	1,205	43	-	106
19	Distribution	CUST	4,079	1,941	253	135	9	1,742	907
20	Other	CUST	421	370	41	8	2	-	412
21	TOTAL PROPERTY TAXES		53,141	29,767	3,238	18,120	274	1,742	
22	<u>PLUS: OTHER TAXES</u>								
25	Production	DEM	100	55	6	39	0	-	130
26	Production	EGY	20	9	1	9	0	-	201
27	Transmission	DEM	7	4	0	3	0	-	117
28	Subtransmission	DEM	15	8	1	6	0	-	117
29	Distribution Primary	DEM	27	16	2	9	0	-	105
30	Distribution Secondary	DEM	18	13	1	4	0	-	106
31	Distribution	CUST	13	6	1	0	0	5	907
32	Other	CUST	1	1	0	0	0	-	412
33	TOTAL OTHER TAXES		202	112	12	71	1	5	
34	<u>EQUALS: NON-REVENUE TAXES</u>								
35	Production	DEM	28,593	15,655	1,730	11,156	52	-	
37	Production	EGY	7,936	3,711	444	3,684	96	-	
38	Transmission	DEM	1,856	1,028	113	713	2	-	
39	Subtransmission	DEM	3,958	2,193	241	1,520	4	-	
40	Distribution Primary	DEM	9,225	5,460	523	3,111	131	-	
41	Distribution Secondary	DEM	5,681	3,985	397	1,254	44	-	
42	Distribution	CUST	5,001	2,380	310	186	11	2,135	
43	Other	CUST	2,795	2,454	270	56	15	-	
44	TOTAL NON-REVENUE TAXES		65,044	36,867	4,029	21,860	354	2,135	

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TAMPA ELECTRIC COMPANY
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY
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TAXES OTHER THAN INCOME TAXES - TXOTH

LINE NO.		FPSC JURIS	RS	GS	GSD	LS ENERGY	LS FACILITIES	ALLOC. FACTOR
45	<u>REGULATORY ASSESSMENT FEE</u>							
46	Production	DEM	367	201	22	143	1	130
47	Production	EGY	74	35	4	34	1	204
48	Transmission	DEM	28	15	2	11	0	117
49	Subtransmission	DEM	56	31	3	22	0	117
50	Distribution Primary	DEM	101	60	6	34	1	105
51	Distribution Secondary	DEM	68	48	5	15	1	106
52	Distribution	CUST	46	22	3	2	0	907
53	Other	CUST	4	4	0	0	0	412
54	TOTAL REGULATORY ASSESSMENT FEE		744	416	45	260	4	20
55								
56								
57	<u>EQUALS: TAXES OTHER THAN INCOME</u>							
58	Production	DEM	28,960	16,856	1,753	11,300	52	-
59	Production	EGY	8,010	3,746	448	3,719	97	-
60	Transmission	DEM	1,883	1,044	115	723	2	-
61	Subtransmission	DEM	4,014	2,224	244	1,541	4	-
62	Distribution Primary	DEM	9,326	5,520	529	3,145	132	-
63	Distribution Secondary	DEM	5,749	4,033	402	1,269	45	-
64	Distribution	CUST	5,047	2,402	312	167	11	2,155
65	Other	CUST	2,799	2,458	271	56	15	-
66								
67	TOTAL TAXES OTHER THAN INCOME		65,789	37,282	4,074	21,921	357	2,155

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TAMPA ELECTRIC COMPANY
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY
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INCOME TAXES - INCTX

Derivation of Operating Income

LINE NO.		FPSC JURIS	RS	GS	GSD	LS ENERGY	LS FACILITIES	ALLOC. FACTOR
1	TOTAL OPERATING REVENUES							
2	Sales Revenue (incl. Transmission Firm Whsl)	REV	1,041,408	572,993	69,356	356,371	7,204	35,484
3	Production	DEM	1,201	657	73	469	2	-
4	Production	EGY	8,339	3,884	465	3,888	101	-
5	Transmission	DEM	1,204	667	73	462	1	-
6	Subtransmission	DEM	347	192	21	133	0	-
7	Distribution Primary	DEM	9,599	5,681	544	3,237	136	-
8	Distribution Secondary	DEM	383	269	27	85	3	-
9	Distribution	CUST	188	89	12	6	0	80
10	Other	CUST	22,808	20,033	2,205	449	120	-
11	TOTAL OPERATING REVENUES		1,085,476	604,467	72,776	365,101	7,568	35,564
12								
13	LESS: O&M EXPENSE							
14	Production	DEM	97,142	53,185	5,879	37,903	175	-
15	Production	EGY	102,688	48,023	5,749	47,676	1,239	-
16	Transmission	DEM	2,964	1,642	180	1,138	3	-
17	Subtransmission	DEM	15,273	8,463	930	5,865	14	-
18	Distribution Primary	DEM	47,193	27,932	2,676	15,915	669	-
19	Distribution Secondary	DEM	8,538	5,989	697	1,885	67	-
20	Distribution	CUST	26,047	16,602	2,282	1,356	67	7,740
21	Other	CUST	53,036	44,323	5,882	2,623	272	135
22	TOTAL O&M EXPENSE		354,680	206,160	23,976	114,362	2,507	7,875
23								
24	LESS: FUEL & POWER TRANSACTIONS							
25	Production Demand	DEM	-	-	-	-	-	-
26	Production Energy	EGY	9,301	4,350	521	4,318	112	-
27	TOTAL FUEL & POWER TRANSACTIONS		9,301	4,350	521	4,318	112	-
28								
29	LESS: DEPRECIATION EXPENSE							
30	Production	DEM	107,909	59,080	6,530	42,104	195	-
31	Production	EGY	21,389	10,003	1,198	9,931	258	-
32	Transmission	DEM	6,027	3,340	367	2,314	6	-
33	Subtransmission	DEM	11,857	6,571	722	4,553	11	-
34	Distribution Primary	DEM	30,780	18,218	1,746	10,380	437	-
35	Distribution Secondary	DEM	27,015	18,950	1,889	5,965	211	-
36	Distribution	CUST	24,249	10,259	1,476	974	36	11,503
37	Other	CUST	4,656	4,088	450	93	25	-
38	TOTAL DEPRECIATION EXPENSE		233,881	130,508	14,377	76,314	1,179	11,503

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INCOME TAXES - INCTX

LINE NO.		FPSC JURIS	RS	GS	GSD	LS ENERGY	LS FACILITIES	ALLOC. FACTOR	
39	LESS: AMORTIZATION EXPENSE								
40	Production	DEM	-	-	-	-	-	-	
41	Production	EGY	-	-	-	-	-	-	
42	Transmission	DEM	-	-	-	-	-	-	
43	Subtransmission	DEM	-	-	-	-	-	-	
44	Distribution Primary	DEM	-	-	-	-	-	-	
45	Distribution Secondary	DEM	-	-	-	-	-	-	
46	Distribution	CUST	-	-	-	-	-	-	
47	Other	CUST	-	-	-	-	-	-	
48	TOTAL AMORTIZATION EXPENSE								
49	<hr/>								
50	LESS: TAXES OTHER THAN INCOME								
51	Production	DEM	28,960	15,856	1,753	11,300	52	-	
52	Production	EGY	8,010	3,746	448	3,719	97	-	
53	Transmission	DEM	1,883	1,044	115	723	2	-	
54	Subtransmission	DEM	4,014	2,224	244	1,541	4	-	
55	Distribution Primary	DEM	9,326	5,520	529	3,145	132	-	
56	Distribution Secondary	DEM	5,749	4,033	402	1,269	45	-	
57	Distribution	CUST	5,047	2,402	312	167	11	2,155	
58	Other	CUST	2,799	2,458	271	56	15	-	
59	TOTAL TAXES OTHER THAN INCOME								
60	<hr/>								
61	LESS: LOSS ON DISPOSITION & MISC								
62	Production	DEM	(63)	(34)	(4)	(25)	(0)	130	
63	Production	EGY	(12)	(6)	(1)	(6)	(0)	201	
64	Transmission	DEM	(4)	(2)	(0)	(2)	(0)	117	
65	Subtransmission	DEM	(8)	(5)	(1)	(3)	(0)	117	
66	Distribution Primary	DEM	(19)	(11)	(1)	(6)	(0)	105	
67	Distribution Secondary	DEM	(14)	(10)	(1)	(3)	(0)	106	
68	Distribution	CUST	(10)	(5)	(1)	(0)	(0)	907	
69	Other	CUST	(1)	(1)	(0)	(0)	(0)	412	
70	TOTAL OTHER EXPENSES								
71	<hr/>								
72	EQUALS: OPERATING INCOME								
73	Sales	REV	1,041,408	572,993	69,356	356,371	7,204	35,484	
74	Production	DEM	(232,747)	(127,429)	(14,085)	(90,813)	(420)	-	
75	Production	EGY	(133,037)	(62,232)	(7,451)	(61,750)	(1,605)	-	
76	Transmission	DEM	(9,666)	(5,356)	(589)	(3,712)	(9)	-	
77	Subtransmission	DEM	(30,789)	(17,062)	(1,875)	(11,823)	(29)	-	
78	Distribution Primary	DEM	(77,881)	(45,977)	(4,405)	(26,197)	(1,102)	-	
79	Distribution Secondary	DEM	(40,905)	(28,694)	(2,860)	(9,032)	(320)	-	
80	Distribution	CUST	(57,145)	(29,168)	(4,058)	(2,491)	(114)	(21,314)	
81	Other	CUST	(37,682)	(30,836)	(4,197)	(2,323)	(191)	(135)	
82	TOTAL OPERATING INCOME								
			421,757	226,240	29,836	148,231	3,414	14,035	

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INCOME TAXES - INCTX

LINE NO.		FPSC JURIS	RS	GS	GSD	LS ENERGY	LS FACILITIES	ALLOC. FACTOR	
83	LESS: INTEREST EXPENSE								
84	Production	DEM	42,247	23,130	2,557	16,484	76	-	130
85	Production	EGY	8,549	3,998	479	3,969	103	-	201
86	Transmission	DEM	3,114	1,726	190	1,196	3	-	117
87	Subtransmission	DEM	6,350	3,519	387	2,438	6	-	117
88	Distribution Primary	DEM	11,591	6,860	657	3,909	164	-	105
89	Distribution Secondary	DEM	7,816	5,483	547	1,726	61	-	106
90	Distribution	CUST	5,337	2,539	330	177	12	2,278	907
91	Other	CUST	494	434	48	10	3	-	412
92	TOTAL INTEREST EXPENSE		<u>85,497</u>	<u>47,689</u>	<u>5,193</u>	<u>29,909</u>	<u>428</u>	<u>2,278</u>	
93	PLUS: PERMANENT TIMING DIFFERENCES								
94	PLUS: PERMANENT TIMING DIFFERENCES								
95	Production	DEM	284	156	17	111	1	-	130
96	Production	EGY	58	27	3	27	1	-	201
97	Transmission	DEM	21	12	1	8	0	-	117
98	Subtransmission	DEM	43	24	3	16	0	-	117
99	Distribution Primary	DEM	78	46	4	28	1	-	105
100	Distribution Secondary	DEM	53	37	4	12	0	-	106
101	Distribution	CUST	36	17	2	1	0	15	907
102	Other	CUST	3	3	0	0	0	-	412
103	TOTAL PERMANENT TIMING DIFFERENCES		<u>575</u>	<u>321</u>	<u>35</u>	<u>201</u>	<u>3</u>	<u>15</u>	
104	EQUALS: FLORIDA TAXABLE INCOME								
105	EQUALS: FLORIDA TAXABLE INCOME								
106	Sales	REV	1,041,408	572,993	69,358	356,371	7,204	35,484	
107	Production	DEM	(274,709)	(150,403)	(16,624)	(107,186)	(495)	-	
108	Production	EGY	(141,529)	(66,203)	(7,926)	(65,692)	(1,707)	-	
109	Transmission	DEM	(12,759)	(7,071)	(777)	(4,900)	(12)	-	
110	Subtransmission	DEM	(37,096)	(20,557)	(2,259)	(14,245)	(35)	-	
111	Distribution Primary	DEM	(89,194)	(52,791)	(6,058)	(30,079)	(1,265)	-	
112	Distribution Secondary	DEM	(48,669)	(34,140)	(3,403)	(10,746)	(381)	-	
113	Distribution	CUST	(62,446)	(31,691)	(4,386)	(2,667)	(125)	(23,577)	
114	Other	CUST	(38,173)	(31,266)	(4,245)	(2,333)	(194)	(135)	
115	TOTAL FLORIDA TAXABLE INCOME		<u>336,835</u>	<u>178,872</u>	<u>24,678</u>	<u>118,523</u>	<u>2,989</u>	<u>11,772</u>	
116	RESULTS: FLORIDA INCOME TAX @ 0.055								
117	RESULTS: FLORIDA INCOME TAX @ 0.055								
118	Sales	REV	57,277	31,515	3,815	19,600	396	1,952	
119	Production	DEM	(15,109)	(8,272)	(914)	(5,895)	(27)	-	
120	Production	EGY	(7,784)	(3,641)	(436)	(3,613)	(94)	-	
121	Transmission	DEM	(702)	(389)	(43)	(269)	(1)	-	
122	Subtransmission	DEM	(2,040)	(1,131)	(124)	(783)	(2)	-	
123	Distribution Primary	DEM	(4,906)	(2,904)	(278)	(1,654)	(70)	-	
124	Distribution Secondary	DEM	(2,677)	(1,878)	(187)	(591)	(21)	-	
125	Distribution	CUST	(3,435)	(1,743)	(241)	(147)	(7)	(1,297)	
126	Other	CUST	(2,099)	(1,720)	(233)	(128)	(11)	(7)	
127	TOTAL FLORIDA INCOME TAX		<u>18,526</u>	<u>9,838</u>	<u>1,357</u>	<u>6,519</u>	<u>164</u>	<u>647</u>	

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INCOME TAXES - INCTX

LINE NO.		FPSC JURIS	RS	GS	GSD	LS ENERGY	LS FACILITIES	ALLOC. FACTOR	
128	<u>EQUALS: FEDERAL TAXABLE INCOME</u>								
129	Sales	REV	984,131	541,478	65,541	336,771	6,808	33,532	
130	Production	DEM	(259,600)	(142,131)	(15,710)	(101,291)	(468)	-	
131	Production	EGY	(133,745)	(62,562)	(7,490)	(62,079)	(1,614)	-	
132	Transmission	DEM	(12,058)	(6,682)	(734)	(4,630)	(11)	-	
133	Subtransmission	DEM	(35,055)	(19,426)	(2,135)	(13,461)	(33)	-	
134	Distribution Primary	DEM	(84,288)	(49,888)	(4,780)	(28,425)	(1,196)	-	
135	Distribution Secondary	DEM	(45,992)	(32,262)	(3,216)	(10,155)	(360)	-	
136	Distribution	CUST	(59,011)	(29,948)	(4,145)	(2,520)	(118)	(22,280)	
137	Other	CUST	(36,073)	(29,547)	(4,011)	(2,204)	(183)	(128)	
138	TOTAL FEDERAL TAXABLE INCOME		318,309	169,034	23,321	112,005	2,825	11,125	
139	<u>RESULTS: FEDERAL INCOME TAX @ 0.35</u>								
141	Sales	REV	344,446	189,517	22,939	117,870	2,383	11,736	
142	Production	DEM	(90,860)	(49,746)	(5,498)	(35,452)	(164)	-	
143	Production	EGY	(46,811)	(21,897)	(2,622)	(21,728)	(565)	-	
144	Transmission	DEM	(4,220)	(2,339)	(257)	(1,621)	(4)	-	
145	Subtransmission	DEM	(12,269)	(6,799)	(747)	(4,711)	(12)	-	
146	Distribution Primary	DEM	(29,501)	(17,461)	(1,673)	(9,949)	(418)	-	
147	Distribution Secondary	DEM	(16,097)	(11,292)	(1,125)	(3,554)	(126)	-	
148	Distribution	CUST	(20,654)	(10,482)	(1,451)	(882)	(41)	(7,798)	
149	Other	CUST	(12,626)	(10,341)	(1,404)	(772)	(64)	(45)	
150	TOTAL FEDERAL INCOME TAX		111,408	59,162	8,162	39,202	989	3,894	
151	<u>ADJ. TO INCOME TAXES (True-ups, Excess Deferred & ITC)</u>								
153	Production	DEM	(333)	(182)	(20)	(130)	(1)	-	130
154	Production	EGY	(67)	(31)	(4)	(31)	(1)	-	201
155	Transmission	DEM	(25)	(14)	(1)	(9)	(0)	-	117
156	Subtransmission	DEM	(50)	(28)	(3)	(19)	(0)	-	117
157	Distribution Primary	DEM	(91)	(54)	(5)	(31)	(1)	-	105
158	Distribution Secondary	DEM	(62)	(43)	(4)	(14)	(0)	-	106
159	Distribution	CUST	(42)	(20)	(3)	(1)	(0)	(18)	907
160	Other	CUST	(4)	(3)	(0)	(0)	(0)	-	412
161	TOTAL ADJUSTMENT TO INCOME TAXES		(673)	(376)	(41)	(238)	(3)	(18)	
162	<u>TOTAL INCOME TAXES (FED. STATE & ADJ.)</u>								
164	Sales	REV	401,723	221,032	26,754	137,470	2,779	13,688	
166	Production	DEM	(108,302)	(58,200)	(6,433)	(41,477)	(192)	-	
167	Production	EGY	(54,882)	(25,589)	(3,061)	(25,372)	(659)	-	
168	Transmission	DEM	(4,946)	(2,741)	(301)	(1,899)	(5)	-	
169	Subtransmission	DEM	(14,360)	(7,957)	(874)	(5,514)	(14)	-	
170	Distribution Primary	DEM	(34,498)	(20,418)	(1,958)	(11,634)	(489)	-	
171	Distribution Secondary	DEM	(18,836)	(13,213)	(1,317)	(4,159)	(147)	-	
172	Distribution	CUST	(24,131)	(12,245)	(1,695)	(1,030)	(48)	(9,113)	
173	Other	CUST	(14,729)	(12,064)	(1,638)	(900)	(75)	(52)	
174	<u>TOTAL INCOME TAXES</u>								
175			129,261	68,624	9,479	45,485	1,150	4,523	

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PLANT IN SERVICE - PLTSVC

LINE NO.			FPSC JURIS	RS	GS	GSD	LS ENERGY	LS FACILITIES	ALLOC. FACTOR
1	PRODUCTION PLANT								
2	Production Demand	DEM	2,888,919	1,636,435	180,877	1,166,217	5,390	-	130
3	Production Energy	EGY	555,107	259,602	31,080	257,727	6,898	-	201
4	TOTAL PRODUCTION PLANT		<u>3,544,026</u>	<u>1,896,037</u>	<u>211,956</u>	<u>1,423,944</u>	<u>12,089</u>	<u>-</u>	
5									
6									
7	TRANSMISSION PLANT								
8	Step-Up Substations	DEM	49,165	26,918	2,975	19,183	89	-	130
9									
10	High-Volt Substations & Lines	DEM	202,477	112,203	12,329	77,752	192	-	117
11									
12	Subtransmission								
13	Substations	DEM	183,702	101,799	11,186	70,543	174	-	117
14	Lines	DEM	215,808	119,591	13,141	82,871	205	-	117
15	Subtransmission		<u>399,510</u>	<u>221,390</u>	<u>24,327</u>	<u>153,414</u>	<u>379</u>	<u>-</u>	
16									
17	TOTAL TRANSMISSION PLANT		<u>651,151</u>	<u>360,511</u>	<u>39,632</u>	<u>250,349</u>	<u>659</u>	<u>-</u>	

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PLANT IN SERVICE - PLTSVC

LINE NO.		FPSC JURIS	RS	GS	GSD	LS ENERGY	LS FACILITIES	ALLOC. FACTOR	
18	<u>DISTRIBUTION PLANT</u>								
19	Substations	DEM	220,498	130,506	12,504	74,360	3,128	-	105
20									
21	Poles Direct	CUST	23,228	-	-	-	-	23,228	310
22	Poles Primary	DEM	217,050	128,466	12,309	73,197	3,079	-	105
23	Poles Primary (MDS)	CUST	-	-	-	-	-	-	418
24	Poles Secondary	DEM	9,448	6,627	661	2,086	74	-	106
25	Poles Secondary (MDS)	CUST	-	-	-	-	-	-	420
26	TOTAL POLES		249,726	135,093	12,969	75,283	3,153	23,228	
27									
28	OH Lines Direct	CUST	5,804	-	-	-	-	5,804	310
29	OH Lines Primary	DEM	194,898	115,354	11,053	65,727	2,765	-	105
30	OH Lines Primary (MDS)	CUST	-	-	-	-	-	-	418
31	OH Lines Secondary	DEM	33,335	23,384	2,331	7,360	261	-	106
32	OH Lines Secondary (MDS)	CUST	-	-	-	-	-	-	420
33	TOTAL OH LINES		234,037	138,738	13,383	73,087	3,025	5,804	
34									
35	UG Lines Direct	CUST	-	-	-	-	-	-	310
36	UG Lines Primary	DEM	283,170	167,600	16,058	95,495	4,017	-	105
37	UG Lines Primary (MDS)	CUST	-	-	-	-	-	-	418
38	UG Lines Secondary	DEM	124,131	87,074	8,679	27,407	971	-	106
39	UG Lines Secondary (MDS)	CUST	-	-	-	-	-	-	420
40	TOTAL UG LINES		407,301	254,674	24,737	122,902	4,988	-	
41									
42	Transformers	DEM	497,335	348,866	34,772	109,808	3,889	-	106
43	Transformers (MDS)	CUST	-	-	-	-	-	-	420
44									
45	Services	CUST	194,385	170,736	18,795	3,830	1,023	-	420
46	Meters	CUST	80,375	58,779	11,063	10,513	21	-	308
47	Interruptible Equipment	CUST	1,643	-	-	1,643	-	-	309
48	Street Lighting	CUST	176,898	-	-	-	-	176,898	310
49									
50	Distribution Plant	DEM	1,579,865	1,007,876	98,366	455,440	18,183	-	
51	Distribution Plant	CUST	482,334	229,515	29,858	15,986	1,044	205,931	
52									
53	TOTAL DISTRIBUTION PLANT		2,062,199	1,237,391	128,225	471,426	19,227	205,931	
54									
55									
56	<u>PROD. TRANS. & DIST PLANT</u>								
57	Production	DEM	3,038,084	1,663,352	183,852	1,185,400	5,479	-	
58	Production	EGY	555,107	259,602	31,080	257,727	6,698	-	
59	Transmission	DEM	202,477	112,203	12,329	77,752	192	-	
60	Subtransmission	DEM	399,510	221,390	24,327	153,414	379	-	
61	Distribution Primary	DEM	915,617	541,928	51,924	308,779	12,988	-	
62	Distribution Secondary	DEM	664,249	465,950	46,442	146,661	5,195	-	
63	Distribution	CUST	482,334	229,515	29,858	15,986	1,044	205,931	
64	Other	CUST	-	-	-	-	-	-	
65	TOTAL PROD, TRANS, & DIST PLANT		6,257,377	3,493,938	379,813	2,145,719	31,975	205,931	

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PLANT IN SERVICE - PLTSVC

LINE NO.		FPSC JURIS	RS	GS	GSD	LS ENERGY	LS FACILITIES	ALLOC. FACTOR	
66	<u>PLUS: COMMUNICATION EQUIPMENT</u>								
67	Production	DEM	7,782	4,261	471	3,036	14	-	130
68	Production	EGY	5,700	2,666	319	2,646	69	-	201
69	Transmission	DEM	2,743	1,520	167	1,053	3	-	117
70	Subtransmission	DEM	1,361	754	83	523	1	-	117
71	Distribution Primary	DEM	6,693	3,961	380	2,257	95	-	105
72	Distribution Secondary	DEM	3,278	2,299	229	724	26	-	106
73	Distribution	CUST	1,746	831	108	58	4	746	907
74	Other	CUST	4,557	4,002	441	91	24	-	412
75	TOTAL COMMUNICATION EQUIPMENT		33,860	20,294	2,197	10,388	235	746	
76									
77	<u>PLUS: TRANSPORTATION EQUIPMENT</u>								
78	Production	DEM	2,027	1,110	123	791	4	-	130
79	Production	EGY	-	-	-	-	-	-	201
80	Transmission	DEM	325	180	20	125	0	-	117
81	Subtransmission	DEM	1,881	931	102	645	2	-	117
82	Distribution Primary	DEM	5,119	3,030	280	1,726	73	-	105
83	Distribution Secondary	DEM	746	523	52	165	6	-	106
84	Distribution	CUST	3,285	1,563	203	109	7	1,403	907
85	Other	CUST	8,573	7,528	829	171	45	-	412
86	TOTAL TRANSPORTATION EQUIPMENT		21,755	14,865	1,619	3,732	136	1,403	
87									
88	<u>PLUS: GENERAL & INTANGIBLE</u>								
89	Production	DEM	54,800	30,003	3,316	21,382	99	-	130
90	Production	EGY	48,286	22,581	2,703	22,418	583	-	201
91	Transmission	DEM	1,814	1,005	110	697	2	-	117
92	Subtransmission	DEM	7,569	4,195	461	2,907	7	-	117
93	Distribution Primary	DEM	23,882	14,135	1,354	8,054	339	-	105
94	Distribution Secondary	DEM	3,358	2,356	235	742	26	-	106
95	Distribution	CUST	14,793	7,039	916	490	32	6,316	907
96	Other	CUST	38,700	33,983	3,741	772	204	-	412
97	TOTAL GENERAL & INTANGIBLE		193,202	115,297	12,837	57,461	1,291	6,316	
98									
99	<u>EQUALS: PLANT IN SERVICE</u>								
100	Production	DEM	3,102,693	1,698,726	187,762	1,210,609	5,596	-	
101	Production	EGY	609,093	284,849	34,102	282,792	7,350	-	
102	Transmission	DEM	207,358	114,908	12,627	79,627	197	-	
103	Subtransmission	DEM	410,121	227,270	24,973	157,488	389	-	
104	Distribution Primary	DEM	951,310	583,052	53,948	320,816	13,494	-	
105	Distribution Secondary	DEM	671,631	471,129	46,958	148,291	5,253	-	
106	Distribution	CUST	502,158	238,948	31,085	16,643	1,087	214,395	
107	Other	CUST	51,830	45,513	5,010	1,034	273	-	
108									
109	TOTAL PLANT IN SERVICE		6,506,194	3,644,394	396,467	2,217,301	33,638	214,395	

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PLANT HELD FOR FUTURE USE - PHFFU

LINE NO.		FPSC JURIS	RS	GS	GSD	LS ENERGY	LS FACILITIES	ALLOC. FACTOR
1	PLANT HELD FOR FUTURE USE							
2	Production	DEM	1,738	952	105	678	3	130
3	Production	EGY	-	-	-	-	-	201
4	Transmission	DEM	9,115	5,051	555	3,500	9	117
5	Subtransmission	DEM	17,986	9,967	1,095	6,907	17	117
6	Distribution Primary	DEM	6,569	3,888	373	2,215	93	105
7	Distribution Secondary	DEM	-	-	-	-	-	106
8	Distribution	CUST	-	-	-	-	-	907
9	Other	CUST	-	-	-	-	-	412
10								
11	TOTAL PLANT HELD FOR FUTURE USE		35,409	19,858	2,128	13,301	122	-

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ACCUMULATED RESERVE FOR DEPRECIATION - ACCDPR

LINE NO.		FPSC JURIS	RS	GS	GSD	LS ENERGY	LS FACILITIES	ALLOC. FACTOR
1	<u>PRODUCTION RESERVE</u>							
2	Production Demand	DEM	1,027,827	562,736	62,200	401,038	1,854	130
3	Production Energy	EGY	260,366	121,763	14,578	120,884	3,142	201
4	TOTAL PRODUCTION DEPRE RESERVE		1,288,193	684,499	76,777	521,922	4,995	
5								
6								
7	<u>TRANSMISSION RESERVE</u>							
8	Step-Up Substations	DEM	17,343	9,498	1,050	6,767	31	130
9								
10	High-Volt Transmission Lines	DEM	61,864	34,282	3,767	23,756	59	117
11								
12	Subtransmission							
13	Substations	DEM	42,400	23,496	2,582	18,282	40	117
14	Lines	DEM	70,378	38,999	4,285	27,025	67	117
15	Subtransmission		112,776	62,495	6,867	43,307	107	
16								
17	TOTAL TRANSMISSION DEPRE RESERVE		191,983	106,273	11,684	73,830	197	

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ACCUMULATED RESERVE FOR DEPRECIATION - ACCDPR

LINE NO.		FPSC JURIS	RS	GS	GSD	LS ENERGY	LS FACILITIES	ALLOC. FACTOR
18	DISTRIBUTION RESERVE							
19	Substations	DEM	51,585	30,520	2,924	17,390	731	-
20								105
21	Poles Direct	CUST	13,394	-	-	-	13,394	310
22	Poles Primary	DEM	125,156	74,076	7,098	42,207	1,775	-
23	Poles Primary (MDS)	CUST	-	-	-	-	-	418
24	Poles Secondary	DEM	5,448	3,821	381	1,203	43	-
25	Poles Secondary (MDS)	CUST	-	-	-	-	-	106
26	TOTAL POLES		143,997	77,897	7,478	43,410	1,818	13,394
27								420
28	OH Lines Direct	CUST	2,864	-	-	-	2,864	310
29	OH Lines Primary	DEM	96,186	56,929	5,455	32,437	1,364	-
30	OH Lines Primary (MDS)	CUST	-	-	-	-	-	105
31	OH Lines Secondary	DEM	16,451	11,540	1,150	3,632	129	-
32	OH Lines Secondary (MDS)	CUST	-	-	-	-	-	418
33	TOTAL OH LINES		115,501	68,470	6,605	36,070	1,493	2,864
34								106
35	UG Lines Direct	CUST	-	-	-	-	-	310
36	UG Lines Primary	DEM	72,934	43,167	4,136	24,596	1,035	-
37	UG Lines Primary (MDS)	CUST	-	-	-	-	-	105
38	UG Lines Secondary	DEM	31,971	22,427	2,235	7,059	250	-
39	UG Lines Secondary (MDS)	CUST	-	-	-	-	-	418
40	TOTAL UG LINES		104,905	65,594	6,371	31,655	1,285	-
41								106
42	Transformers	DEM	213,342	149,653	14,916	47,104	1,668	-
43	Transformers (MDS)	CUST	-	-	-	-	-	420
44								420
45	Services	CUST	90,801	79,754	8,780	1,789	478	-
46	Meters	CUST	26,497	19,378	3,647	3,466	7	-
47	Interruptible Equipment	CUST	574	-	-	574	-	-
48	Street Lighting	CUST	84,458	-	-	-	84,458	-
49								310
50	Distribution Reserve	DEM	613,052	392,134	38,295	175,628	6,996	-
51	Distribution Reserve	CUST	218,588	99,132	12,427	5,828	485	100,717
52								
53	TOTAL DISTRIBUTION DEPRE RESERVE		831,641	491,265	50,722	181,456	7,480	100,717
54								
55								
56	PROD. TRANS. & DIST RESERVE							
57	Production	DEM	1,045,171	572,231	63,249	407,805	1,885	-
58	Production	EGY	260,366	121,763	14,578	120,884	3,142	-
59	Transmission	DEM	81,884	34,282	3,767	23,756	59	-
60	Subtransmission	DEM	112,776	62,495	6,867	43,307	107	-
61	Distribution Primary	DEM	345,840	204,692	19,612	116,630	4,906	-
62	Distribution Secondary	DEM	267,212	187,441	18,683	58,998	2,090	-
63	Distribution	CUST	218,588	99,132	12,427	5,828	485	100,717
64	Other	CUST	-	-	-	-	-	-
65								
66	TOTAL PROD, TRANS, & DIST DEPRE RESERVE		2,311,817	1,282,037	139,183	777,208	12,673	100,717

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ACCUMULATED RESERVE FOR DEPRECIATION - ACCDPR

LINE NO.		FPSC JURIS	RS	GS	GSD	LS ENERGY	LS FACILITIES	ALLOC. FACTOR
67	PLUS: COMMUNICATION EQUIPMENT							
68	Production	DEM	5,189	2,846	315	2,028	9	130
69	Production	EGY	3,808	1,781	213	1,768	46	201
70	Transmission	DEM	1,832	1,015	112	704	2	117
71	Subtransmission	DEM	909	504	55	349	1	117
72	Distribution Primary	DEM	4,471	2,646	254	1,508	63	105
73	Distribution Secondary	DEM	2,190	1,536	153	483	17	106
74	Distribution	CUST	1,167	555	72	39	3	498
75	Other	CUST	3,044	2,873	294	61	16	412
76	TOTAL COMM EQUIP DEPRE RESERVE		22,619	13,556	1,468	6,939	157	498
77								
78	PLUS: TRANSPORTATION EQUIPMENT							
79	Production	DEM	(2,316)	(1,288)	(140)	(904)	(4)	130
80	Production	EGY	-	-	-	-	-	201
81	Transmission	DEM	248	138	15	94	0	117
82	Subtransmission	DEM	1,270	704	77	488	1	117
83	Distribution Primary	DEM	3,886	2,288	219	1,304	55	105
84	Distribution Secondary	DEM	563	395	39	124	4	106
85	Distribution	CUST	2,481	1,181	154	82	5	1,059
86	Other	CUST	6,475	5,686	626	129	34	412
87	TOTAL TRANSP EQUIP DEPRE RESERVE		12,586	9,122	990	1,318	96	1,059
88								
89	PLUS: GENERAL & INTANGIBLE							
90	Production	DEM	25,365	13,887	1,535	9,897	46	130
91	Production	EGY	22,583	10,561	1,264	10,485	273	201
92	Transmission	DEM	787	436	48	302	1	117
93	Subtransmission	DEM	3,540	1,962	216	1,359	3	117
94	Distribution Primary	DEM	11,025	6,525	825	3,718	156	105
95	Distribution Secondary	DEM	1,571	1,102	110	347	12	106
96	Distribution	CUST	6,919	3,292	428	229	15	2,954
97	Other	CUST	18,083	15,879	1,748	361	95	412
98	TOTAL GENERAL & INTANGIBLE		89,872	53,845	5,974	26,899	601	2,954
99								
100	EQUALS: DEPRECIATION RESERVE							
101	Production	DEM	1,073,418	587,697	64,959	418,827	1,936	-
102	Production	EGY	286,757	134,105	18,055	133,136	3,460	-
103	Transmission	DEM	64,729	35,870	3,942	24,856	61	-
104	Subtransmission	DEM	118,495	65,864	7,216	45,503	112	-
105	Distribution Primary	DEM	365,203	216,152	20,710	123,159	5,180	-
106	Distribution Secondary	DEM	271,538	190,474	18,985	59,953	2,124	-
107	Distribution	CUST	229,155	104,160	13,081	6,179	508	105,226
108	Other	CUST	27,602	24,238	2,668	551	145	-
109								
110	TOTAL ACCUM DEPRECIATION RESERVE		2,436,894	1,358,360	147,615	812,164	13,527	105,226

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TAMPA ELECTRIC COMPANY
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY
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WORKING CAPITAL - WKCAP

LINE NO.		FPSC JURIS	RS	GS	GSD	LS ENERGY	LS FACILITIES	ALLOC. FACTOR
1	MATERIALS & SUPPLIES							
2	Production	DEM	31,870	17,449	1,929	12,435	57	130
3	Production	EGY	5,823	2,723	326	2,704	70	201
4	Transmission	DEM	2,124	1,177	129	816	2	117
5	Subtransmission	DEM	4,191	2,322	255	1,609	4	117
6	Distribution Primary	DEM	9,605	5,685	545	3,239	136	105
7	Distribution Secondary	DEM	6,968	4,888	487	1,539	54	106
8	Distribution	CUST	5,060	2,408	313	168	11	907
9	Other	CUST	-	-	-	-	2,160	412
10	TOTAL MATERIALS & SUPPLIES		65,641	36,652	3,984	22,509	335	2,160
11	PLUS: EXCLUSIONS							
13	Production	DEM	(1,835)	(1,005)	(111)	(716)	(3)	130
14	Production	EGY	(360)	(168)	(20)	(167)	(4)	201
15	Transmission	DEM	(128)	(71)	(8)	(49)	(0)	117
16	Subtransmission	DEM	(253)	(140)	(15)	(97)	(0)	117
17	Distribution Primary	DEM	(566)	(335)	(32)	(191)	(8)	105
18	Distribution Secondary	DEM	(397)	(279)	(28)	(88)	(3)	106
19	Distribution	CUST	(297)	(141)	(18)	(10)	(1)	907
20	Other	CUST	(31)	(27)	(3)	(1)	(0)	412
21	TOTAL CASH		(3,868)	(2,166)	(236)	(1,319)	(20)	(127)
22	PLUS: NET ADDITIONS							
24	Production	DEM	228,865	125,304	13,850	89,299	413	130
25	Production	EGY	44,904	21,000	2,514	20,848	542	201
26	Transmission	DEM	15,959	8,844	972	6,128	15	117
27	Subtransmission	DEM	31,561	17,490	1,922	12,120	30	117
28	Distribution Primary	DEM	70,617	41,796	4,005	23,815	1,002	105
29	Distribution Secondary	DEM	49,514	34,733	3,462	10,932	387	106
30	Distribution	CUST	37,020	17,616	2,282	1,227	80	907
31	Other	CUST	3,821	3,355	369	76	20	412
32	TOTAL NET ADDITIONS		482,281	270,137	29,385	164,445	2,489	15,806
33	MINUS: NET DEDUCTIONS							
35	Production	DEM	276,651	151,466	16,742	107,944	499	130
36	Production	EGY	54,279	25,384	3,039	25,201	655	201
37	Transmission	DEM	19,291	10,690	1,175	7,408	18	117
38	Subtransmission	DEM	38,151	21,141	2,323	14,850	36	117
39	Distribution Primary	DEM	85,361	50,523	4,841	28,787	1,211	105
40	Distribution Secondary	DEM	59,652	41,985	4,185	13,215	488	106
41	Distribution	CUST	44,750	21,294	2,770	1,483	97	907
42	Other	CUST	4,619	4,056	446	92	24	412
43	TOTAL NET DEDUCTIONS		582,954	326,539	35,521	198,780	3,008	19,106

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WORKING CAPITAL - WKCAP

LINE NO.		FP&C JURIS	RS	GS	GSD	LS ENERGY	LS FACILITIES	ALLOC. FACTOR
44	<u>PLUS: FUEL INVENTORY</u>							
45	Production	EGY	100,038	46,784	5,601	46,446	1,207	-
46	TOTAL FUEL INVENTORY		100,038	46,784	5,601	46,446	1,207	201
47								
48	<u>EQUALS: WORKING CAPITAL (incl. fuel inventory)</u>							
49	Production	DEM	(17,751)	(9,719)	(1,074)	(6,926)	(32)	-
50	Production	EGY	96,125	44,954	5,382	44,629	1,160	-
51	Transmission	DEM	(1,336)	(740)	(81)	(513)	(1)	-
52	Subtransmission	DEM	(2,652)	(1,470)	(161)	(1,018)	(3)	-
53	Distribution Primary	DEM	(5,706)	(3,377)	(324)	(1,924)	(81)	-
54	Distribution Secondary	DEM	(3,767)	(2,643)	(263)	(832)	(29)	-
55	Distribution	CUST	(2,967)	(1,412)	(184)	(98)	(6)	(1,267)
56	Other	CUST	(828)	(727)	(80)	(17)	(4)	-
57								
58	TOTAL WORKING CAPITAL		61,119	24,867	3,214	33,301	1,003	(1,267)

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CONSTRUCTION WORK IN PROGRESS - CWIP

LINE NO.			FPSC JURIS	RS	GS	GSD	LS ENERGY	LS FACILITIES	ALLOC. FACTOR
1	<u>PRODUCTION CWIP</u>								
2	Production Demand	DEM	128,934	70,592	7,803	50,308	233	-	130
3	Production Energy	EGY	13,412	6,272	751	6,227	162	-	201
4	TOTAL PRODUCTION CWIP		142,347	76,864	8,554	56,535	394	-	
5									
6									
7	<u>TRANSMISSION CWIP</u>								
8	Step-Up Substations	DEM	-	-	-	-	-	-	130
9	Hi-Volt Transmission	DEM	7,617	4,221	464	2,925	7	-	117
10	Subtransmission Common	DEM	15,028	8,328	915	5,771	14	-	117
11	TOTAL TRANSMISSION CWIP		22,645	12,549	1,379	8,696	21	-	
12									
13									
14	<u>DISTRIBUTION CWIP</u>								
15	Distribution Primary	DEM	413	245	23	139	6	-	105
16	Distribution Secondary	DEM	300	210	21	66	2	-	106
17	Distribution	CUST	218	104	13	7	0	93	907
18	TOTAL DISTRIBUTION CWIP		931	558	58	213	9	93	
19									
20									
21	<u>PROD. TRANS & DIST CWIP</u>								
22	Production	DEM	128,934	70,592	7,803	50,308	233	-	
23	Production	EGY	13,412	6,272	751	6,227	162	-	
24	Transmission	DEM	7,617	4,221	464	2,925	7	-	
25	Subtransmission	DEM	15,028	8,328	915	5,771	14	-	
26	Distribution Primary	DEM	413	245	23	139	6	-	
27	Distribution Secondary	DEM	300	210	21	66	2	-	
28	Distribution	CUST	218	104	13	7	0	93	
29	Other	CUST	-	-	-	-	-	-	
30	TOTAL PROD, TRANS & DIST CWIP		165,922	89,971	9,990	65,443	425	93	

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CONSTRUCTION WORK IN PROGRESS - CWIP

LINE NO.		FPSC JURIS	RS	GS	GSD	LS ENERGY	LS FACILITIES	ALLOC. FACTOR
31	<u>PLUS: GENERAL CWIP</u>							
32	Production	DEM	2,301	1,260	139	898	4	130
33	Production	EGY	2,086	975	117	968	25	201
34	Transmission	DEM	63	35	4	24	0	117
35	Subtransmission	DEM	327	181	20	126	0	117
36	Distribution Primary	DEM	996	589	56	336	14	105
37	Distribution Secondary	DEM	145	102	10	32	1	106
38	Distribution	CUST	639	304	40	21	1	273
39	Other	CUST	1,667	1,464	161	33	9	412
40	TOTAL GENERAL CWIP		8,224	4,911	547	2,438	55	273
41								
42	<u>EQUALS: TOTAL CWIP</u>							
43	Production	DEM	131,236	71,852	7,942	51,206	237	-
44	Production	EGY	15,498	7,248	868	7,195	187	-
45	Transmission	DEM	7,680	4,256	468	2,949	7	-
46	Subtransmission	DEM	15,355	8,509	935	5,896	15	-
47	Distribution Primary	DEM	1,409	834	80	475	20	-
48	Distribution Secondary	DEM	445	312	31	98	3	-
49	Distribution	CUST	857	408	53	28	2	366
50	Other	CUST	1,667	1,464	161	33	9	-
51								
52	TOTAL CWIP		174,146	94,882	10,537	67,882	480	366

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TAMPA ELECTRIC COMPANY
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NET PLANT AND RATE BASE - RBASE

LINE NO.			FPSC JURIS	RS	GS	GSD	LS ENERGY	LS FACILITIES	ALLOC. FACTOR	
1	<u>PLANT IN SERVICE</u>									
2	Production	DEM	3,102,693	1,698,726	187,782	1,210,609	5,596	-		
3	Production	EGY	609,093	284,849	34,102	282,792	7,350	-		
4	Transmission	DEM	207,358	114,908	12,627	79,627	197	-		
5	Subtransmission	DEM	410,121	227,270	24,973	157,488	389	-		
6	Distribution Primary	DEM	951,310	563,052	53,948	320,816	13,494	-		
7	Distribution Secondary	DEM	671,631	471,129	46,958	148,291	5,253	-		
8	Distribution	CUST	502,158	238,948	31,085	16,643	1,087	214,395		
9	Other	CUST	51,830	45,513	5,010	1,034	273	-		
10	TOTAL PLANT IN SERVICE		6,506,194	3,644,394	396,467	2,217,301	33,638	214,395		
11	<u>PLUS: PLANT HELD FOR FUTURE USE</u>									
13	Production	DEM	1,738	952	105	678	3	-		
14	Production	EGY	-	-	-	-	-	-		
15	Transmission	DEM	9,115	5,051	555	3,500	9	-		
16	Subtransmission	DEM	17,986	9,967	1,095	6,907	17	-		
17	Distribution Primary	DEM	6,569	3,888	373	2,215	93	-		
18	Distribution Secondary	DEM	-	-	-	-	-	-		
19	Distribution	CUST	-	-	-	-	-	-		
20	Other	CUST	-	-	-	-	-	-		
21	TOTAL PLANT HELD FOR FUTURE USE		35,409	19,858	2,128	13,301	122	-		
22	<u>EQUALS: TOTAL PLANT</u>									
24	Production	DEM	3,104,431	1,699,678	187,867	1,211,287	5,599	-		
25	Production	EGY	609,093	284,849	34,102	282,792	7,350	-		
26	Transmission	DEM	216,474	119,960	13,182	83,127	205	-		
27	Subtransmission	DEM	428,107	237,237	26,069	164,395	406	-		
28	Distribution Primary	DEM	957,880	586,940	54,321	323,031	13,588	-		
29	Distribution Secondary	DEM	671,631	471,129	46,958	148,291	5,253	-		
30	Distribution	CUST	502,158	238,948	31,085	16,643	1,087	214,395		
31	Other	CUST	51,830	45,513	5,010	1,034	273	-		
32	TOTAL PLANT		6,541,603	3,684,252	398,595	2,230,602	33,760	214,395		
33	<u>LESS: DEPRECIATION RESERVE</u>									
35	Production	DEM	1,073,418	587,697	64,959	418,827	1,936	-		
36	Production	EGY	286,757	134,105	16,055	133,136	3,460	-		
37	Transmission	DEM	64,729	35,870	3,942	24,856	61	-		
38	Subtransmission	DEM	118,495	65,684	7,216	45,503	112	-		
39	Distribution Primary	DEM	365,203	216,152	20,710	123,159	5,180	-		
40	Distribution Secondary	DEM	271,536	190,474	18,985	59,953	2,124	-		
41	Distribution	CUST	229,155	104,160	13,081	6,179	508	105,228		
42	Other	CUST	27,602	24,238	2,668	551	145	-		
43	TOTAL DEPRECIATION RESERVE		2,436,894	1,358,360	147,615	812,164	13,527	105,228		

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NET PLANT AND RATE BASE - RBASE

LINE NO.		FPSC JURIS	RS	GS	GSD	LS ENERGY	LS FACILITIES	ALLOC. FACTOR
44	EQUALS: NET PLANT							
45	Production	DEM	2,031,012	1,111,980	122,908	792,461	3,663	-
46	Production	EGY	322,337	150,744	18,047	149,656	3,890	-
47	Transmission	DEM	151,745	84,090	9,240	58,271	144	-
48	Subtransmission	DEM	309,612	171,573	18,853	118,892	294	-
49	Distribution Primary	DEM	592,677	350,788	33,610	199,872	8,407	-
50	Distribution Secondary	DEM	400,095	280,855	27,973	88,338	3,129	-
51	Distribution	CUST	273,004	134,788	18,005	10,465	579	109,167
52	Other	CUST	24,228	21,275	2,342	484	128	-
53	TOTAL NET PLANT		4,104,709	2,305,892	250,979	1,418,438	20,233	109,167
54								
55	PLUS: WORKING CAPITAL							
56	Production	DEM	(17,751)	(9,719)	(1,074)	(6,926)	(32)	-
57	Production	EGY	96,125	44,954	5,382	44,629	1,160	-
58	Transmission	DEM	(1,336)	(740)	(81)	(513)	(1)	-
59	Subtransmission	DEM	(2,652)	(1,470)	(161)	(1,018)	(3)	-
60	Distribution Primary	DEM	(5,706)	(3,377)	(324)	(1,924)	(81)	-
61	Distribution Secondary	DEM	(3,767)	(2,643)	(263)	(832)	(29)	-
62	Distribution	CUST	(2,967)	(1,412)	(184)	(98)	(6)	(1,267)
63	Other	CUST	(828)	(727)	(80)	(17)	(4)	-
64	TOTAL WORKING CAPITAL		61,119	24,867	3,214	33,301	1,003	(1,267)
65								
66	PLUS: CWIP							
67	Production	DEM	131,236	71,852	7,942	51,206	237	-
68	Production	EGY	15,498	7,248	868	7,195	187	-
69	Transmission	DEM	7,680	4,256	468	2,949	7	-
70	Subtransmission	DEM	15,355	8,509	935	5,896	15	-
71	Distribution Primary	DEM	1,409	834	80	475	20	-
72	Distribution Secondary	DEM	445	312	31	98	3	-
73	Distribution	CUST	857	408	53	28	2	366
74	Other	CUST	1,667	1,464	161	33	9	-
75	TOTAL CWIP		174,146	94,882	10,537	67,882	480	366
76								
77	EQUALS: RATE BASE							
78	Production	DEM	2,144,497	1,174,114	129,776	836,740	3,868	-
79	Production	EGY	433,960	202,946	24,297	201,481	5,237	-
80	Transmission	DEM	158,089	87,805	9,627	60,707	150	-
81	Subtransmission	DEM	322,315	178,612	19,627	123,771	308	-
82	Distribution Primary	DEM	588,380	348,244	33,367	198,423	8,346	-
83	Distribution Secondary	DEM	398,773	278,324	27,741	87,604	3,103	-
84	Distribution	CUST	270,894	133,784	17,874	10,395	575	108,266
85	Other	CUST	25,067	22,011	2,423	500	132	-
86	TOTAL RATE BASE		4,339,974	2,425,641	264,731	1,519,621	21,715	108,266

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TAMPA ELECTRIC COMPANY
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY
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DERIVATION OF UNIT COSTS - UNTCST

PROPOSED ROR

ALLOC FACTOR	LINE NO.		FPSC JURIS	RS	GS	GSD	LS ENERGY	LS FACILITIES
	1	FUNCTIONALIZED REVENUE REQUIREMENTS						
	2	Production	DEM	440,795	241,336	26,675	171,990	795
	3	Production	EGY	175,138	81,921	9,808	81,297	2,113
	4	Transmission	DEM	25,003	13,855	1,522	9,601	24
	5	Subtransmission	DEM	62,057	34,369	3,779	23,830	59
	6	Distribution Primary	DEM	134,782	79,762	7,642	45,447	1,912
	7	Distribution Secondary	DEM	79,398	55,695	5,551	17,530	821
	8	Distribution: MDS, Meters, Svcs, IS Equip, Lighting	CUST	83,426	42,210	5,806	3,518	169
	9	Other: Meter Reading, Billing, Cust Srvc	CUST	36,144	30,787	4,168	1,013	177
	10	Revenue Associated Expense & Fees	REV	4,714	2,624	299	1,618	28
	11	TOTAL BASE REVENUE REQUIREMENTS		1,041,438	582,578	65,251	355,843	5,897
	12							
	13	Revenue Expense Expansion Factor		1.00455				
	14	BILLING UNITS (ANNUAL)						
	15	MWh Sales Related To:						
404	16	Production & Transmission (Factor 404)		8,563,002	1,025,184	8,532,779	220,949	
405	17	Distribution Primary (Factor 405)		8,563,002	1,025,184	7,907,467	220,949	
406	18	Distribution Secondary (Factor 406)		8,563,002	1,025,184	6,568,943	220,949	
	19							
	20	Billing kW Related To:						
401	21	Production & Transmission (Factor 401)				21,929,333		
402	22	Distribution Primary (Factor 402)				20,458,026		
403	23	Distribution Secondary (Factor 403)				17,494,789		
	24							
412	25	Annual Bills (Factor 412)		7,429,824	817,908	168,876	44,532	
	26							
	27	FUNCTIONALIZED UNIT COSTS (adjusted by Revenue Expense Expansion Factor)						
	28	Customer Related - \$/BilL						
	29	MDS, Meters, Svcs, IS Equip		\$ 5.71	\$ 7.13	\$ 20.93	\$ 3.82	
	30	Meter Reading, Billing, Cust Srvc		\$ 4.16	\$ 5.12	\$ 6.03	\$ 3.99	
	31	TOTAL CUSTOMER		\$ 9.87	\$ 12.25	\$ 26.95	\$ 7.80	
	32							
	33	Production Energy (cents/kWh)		0.961	0.961	0.957	0.961	
	34							
	35	Capacity Related						
	36	Based on MWh Sales - (cents/kWh)						
	37	Production		2.631	2.614	2.025	0.361	
	38	Transmission		0.586	0.519	0.394	0.038	
	39	Distribution Primary		0.936	0.749	0.577	0.869	
	40	Distribution Secondary		0.653	0.544	0.288	0.282	
	41							
	42	Based on Billing KW Demand - (\$kW/month)						
	43	Production Demand				\$ 7.88		
	44	Transmission Demand				\$ 1.53		
	45	Distribution Primary Demand				\$ 2.23		
	46	Distribution Secondary Demand				\$ 1.01		

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TAMPA ELECTRIC COMPANY
 DOCKET NO. 130040-EI
 CLASS COST OF SERVICE STUDIES
 METHOD: 12CP & 1/13 AD - PROPOSED
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PROPOSED RATE STRUCTURE
 PROD. CAP. ALLOC. METHOD: 12CP & 1/13th AD
 PROJECTED CALENDAR YEAR 2014; FULLY ADJUSTED DATA
 MINIMUM DISTRIBUTION SYSTEM (MDS) NOT EMPLOYED

TAMPA ELECTRIC COMPANY
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY
 (000's)

PAGE 28A

DERIVATION OF UNIT COSTS - UNTCST

RETAIL JURIS ROR

ALLOC FACTOR	LINE NO.		FPSC JURIS	RS	GS	GSD	LS ENERGY	LS FACILITIES
	1	<u>FUNCTIONALIZED REVENUE REQUIREMENTS</u>						
	2	Production	DEM	440,781	241,328	26,674	171,984	795
	3	Production	EGY	175,135	81,919	9,808	81,295	2,113
	4	Transmission	DEM	25,002	13,855	1,522	9,601	24
	5	Subtransmission	DEM	62,055	34,388	3,779	23,829	59
	6	Distribution Primary	DEM	134,759	79,760	7,642	45,445	1,912
	7	Distribution Secondary	DEM	79,395	55,893	5,551	17,530	621
	8	Distribution: MDS, Meters, Svcs, IS Equip, Lighting	CUST	83,424	42,209	5,806	3,518	189
	9	Other: Meter Reading, Billing, Cust Svc	CUST	36,144	30,787	4,168	1,013	177
	10	Revenue Associated Expense & Fees	REV	4,714	2,624	299	1,618	28
	11	TOTAL BASE REVENUE REQUIREMENTS		1,041,409	582,562	65,249	355,833	5,897
	12							31,868
	13	Revenue Expense Expansion Factor		1.00455				
	14	<u>BILLING UNITS (ANNUAL)</u>						
	15	<u>MWh Sales Related To:</u>						
404	16	Production & Transmission (Factor 404)		8,563,002	1,025,184	8,532,779	220,949	
405	17	Distribution Primary (Factor 405)		8,563,002	1,025,184	7,907,467	220,949	
406	18	Distribution Secondary (Factor 406)		8,563,002	1,025,184	6,568,943	220,949	
	19							
	20	<u>Billing kW Related To:</u>						
401	21	Production & Transmission (Factor 401)				21,929,333		
402	22	Distribution Primary (Factor 402)				20,458,026		
403	23	Distribution Secondary (Factor 403)				17,494,769		
	24							
412	25	Annual Bills (Factor 412)		7,429,824	817,908	168,876	44,532	
	26							
	27	<u>FUNCTIONALIZED UNIT COSTS (adjusted by Revenue Expense Expansion Factor)</u>						
	28	Customer Related - \$/Bill						
	29	MDS, Meters, Svcs, IS Equip		\$ 5.71	\$ 7.13	\$ 20.92	\$ 3.82	
	30	Meter Reading, Billing, Cust Svc		\$ 4.18	\$ 5.12	\$ 6.03	\$ 3.99	
	31	TOTAL CUSTOMER		\$ 9.87	\$ 12.25	\$ 26.95	\$ 7.80	
	32							
	33	Production Energy (cents/kWh)		0.961	0.961	0.957	0.961	
	34							
	35	Capacity Related						
	36	Based on MWh Sales - (cents/kWh)						
	37	Production		2.831	2.814	2.025	0.361	
	38	Transmission		0.566	0.519	0.394	0.038	
	39	Distribution Primary		0.936	0.749	0.577	0.869	
	40	Distribution Secondary		0.653	0.544	0.268	0.282	
	41							
	42	Based on Billing KW Demand - (\$/kWh/month)						
	43	Production Demand				\$ 7.88		
	44	Transmission Demand				\$ 1.53		
	45	Distribution Primary Demand				\$ 2.23		
	46	Distribution Secondary Demand				\$ 1.01		

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TAMPA ELECTRIC COMPANY
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PROPOSED RATE STRUCTURE
 PROD. CAP. ALLOC. METHOD: 12CP & 1/13th AD
 PROJECTED CALENDAR YEAR 2014; FULLY ADJUSTED DATA
 MINIMUM DISTRIBUTION SYSTEM (MDS) NOT EMPLOYED

TAMPA ELECTRIC COMPANY
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY
 (000's)

PAGE 29B

DERIVATION OF UNIT COSTS - UNTCST

CLASS ROR

ALLOC FACTOR	LINE NO.		FPSC JURIS	RS	GS	GSD	LS ENERGY	LS FACILITIES
	1	<u>FUNCTIONALIZED REVENUE REQUIREMENTS</u>						
	2	Production	DEM	440,781	236,708	28,682	172,280	1,027
	3	Production	EGY	175,135	81,121	10,184	81,367	2,427
	4	Transmission	DEM	25,002	13,510	1,671	9,622	33
	5	Subtransmission	DEM	62,055	33,885	4,082	23,873	77
	6	Distribution Primary	DEM	134,759	78,389	8,158	45,516	2,413
	7	Distribution Secondary	DEM	79,395	54,598	5,980	17,561	807
	8	Distribution: MDS, Meters, Svcs, IS Equip, Lighting	CUST	83,424	41,682	6,083	3,521	204
	9	Other: Meter Reading, Billing, Cust Svc	CUST	36,144	30,700	4,205	1,013	185
	10	Revenue Associated Expense & Fees	REV	4,714	2,624	299	1,618	28
	11	TOTAL BASE REVENUE REQUIREMENTS		1,041,409	573,018	69,345	356,370	7,201
	12							35,329
	13	Revenue Expense Expansion Factor		1.00455				
	14	<u>BILLING UNITS (ANNUAL)</u>						
	15	<u>MWh Sales Related To:</u>						
404	16	Production & Transmission (Factor 404)		8,563,002	1,025,184	8,532,779	220,949	
405	17	Distribution Primary (Factor 405)		8,563,002	1,025,184	7,907,467	220,949	
406	18	Distribution Secondary (Factor 406)		8,563,002	1,025,184	6,568,943	220,949	
	19							
	20	<u>Billing kW Related To:</u>						
401	21	Production & Transmission (Factor 401)				21,929,333		
402	22	Distribution Primary (Factor 402)				20,458,026		
403	23	Distribution Secondary (Factor 403)				17,484,769		
	24							
412	25	Annual Bills (Factor 412)		7,429,824	817,908	168,876	44,532	
	26							
	27	<u>FUNCTIONALIZED UNIT COSTS (adjusted by Revenue Expense Expansion Factor)</u>						
	28	<u>Customer Related - \$/Bill</u>						
	29	MDS, Meters, Svcs, IS Equip		\$ 5.64	\$ 7.47	\$ 20.95	\$ 4.60	
	30	Meter Reading, Billing, Cust Svc		\$ 4.15	\$ 5.16	\$ 6.03	\$ 4.17	
	31	TOTAL CUSTOMER		\$ 9.79	\$ 12.64	\$ 26.97	\$ 8.76	
	32							
	33	Production Energy (cents/kWh)		0.952	0.998	0.958	1.104	
	34							
	35	<u>Capacity Related</u>						
	36	<u>Based on MWh Sales - (cents/kWh)</u>						
	37	Production		2.777	2.810	2.028	0.467	
	38	Transmission		0.554	0.564	0.394	0.050	
	39	Distribution Primary		0.920	0.799	0.578	1.097	
	40	Distribution Secondary		0.841	0.586	0.269	0.367	
	41							
	42	<u>Based on Billing KW Demand - (\$/kWh/month)</u>						
	43	Production Demand				\$ 7.89		
	44	Transmission Demand				\$ 1.53		
	45	Distribution Primary Demand				\$ 2.23		
	46	Distribution Secondary Demand				\$ 1.01		

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TAMPA ELECTRIC COMPANY
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DERIVATION OF D-E-C COSTS - DECCST

This section calculates Functionalized Revenue
 Requirement for Demand, Energy, Cust Costs

LINE NO.		FPSC JURIS	RS	GS	GSD	LS ENERGY	LS FACILITIES
1	<u>RATE BASE</u>						
2	Production	DEM	2,144,497	1,174,114	129,776	836,740	3,868
3	Production	EGY	433,980	202,946	24,297	201,481	5,237
4	Transmission	DEM	158,089	87,605	9,627	60,707	150
5	Subtransmission	DEM	322,315	178,612	19,627	123,771	306
6	Distribution Primary	DEM	588,380	348,244	33,367	198,423	8,346
7	Distribution Secondary	DEM	396,773	278,324	27,741	87,804	3,103
8	Distribution	CUST	270,894	133,784	17,874	10,395	575
9	Other	CUST	25,067	22,011	2,423	500	132
10	TOTAL RATE BASE		4,339,974	2,425,641	264,731	1,519,621	21,715
11							108,268
12	<u>MULTIPLIED BY RATE OF RETURN</u>		6.74	6.74	6.74	6.74	6.74
13							
14	<u>EQUALS: RETURN ON RATE BASE</u>						
15	Production	DEM	144,539	79,135	8,747	56,396	281
16	Production	EGY	29,249	13,679	1,638	13,580	353
17	Transmission	DEM	10,655	5,905	649	4,092	10
18	Subtransmission	DEM	21,724	12,038	1,323	8,342	21
19	Distribution Primary	DEM	39,657	23,472	2,249	13,374	563
20	Distribution Secondary	DEM	26,742	18,759	1,870	5,905	209
21	Distribution	CUST	18,256	9,017	1,205	701	39
22	Other	CUST	1,689	1,484	163	34	9
23	TOTAL RETURN ON RATE BASE		292,514	163,488	17,843	102,422	1,464
24							7,297
25	<u>PLUS: ADJ. TO INCOME TAXES (True-Ups, Adis, & ITC)</u>						
26	Production	DEM	(333)	(182)	(20)	(130)	(1)
27	Production	EGY	(87)	(31)	(4)	(31)	(1)
28	Transmission	DEM	(25)	(14)	(1)	(9)	(0)
29	Subtransmission	DEM	(50)	(28)	(3)	(19)	(0)
30	Distribution Primary	DEM	(91)	(54)	(5)	(31)	(1)
31	Distribution Secondary	DEM	(82)	(43)	(4)	(14)	(0)
32	Distribution	CUST	(42)	(20)	(3)	(1)	(0)
33	Other	CUST	(4)	(3)	(0)	(0)	(0)
34	TOTAL ADJ'S TO INCOME TAXES		(673)	(378)	(41)	(236)	(3)
35							(18)
36	<u>MINUS INTEREST EXPENSE</u>						
37	Production	DEM	42,247	23,130	2,557	16,484	76
38	Production	EGY	6,549	3,998	479	3,989	103
39	Transmission	DEM	3,114	1,728	190	1,196	3
40	Subtransmission	DEM	6,350	3,519	387	2,438	6
41	Distribution Primary	DEM	11,591	6,860	857	3,909	164
42	Distribution Secondary	DEM	7,816	5,483	547	1,726	61
43	Distribution	CUST	5,337	2,539	330	177	12
44	Other	CUST	494	434	48	10	3
45	TOTAL INTEREST EXPENSE		85,497	47,689	5,193	29,909	428
							2,278

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TAMPA ELECTRIC COMPANY
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PROPOSED RATE STRUCTURE
 PROD. CAP. ALLOC. METHOD: 12CP & 1/13th AD
 PROJECTED CALENDAR YEAR 2014; FULLY ADJUSTED DATA
 MINIMUM DISTRIBUTION SYSTEM (MDS) NOT EMPLOYED

TAMPA ELECTRIC COMPANY
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY
 (000's)

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DERIVATION OF D-E-C COSTS - DECCST

LINE NO.		FPSC JURIS	RS	GS	GSD	LS ENERGY	LS FACILITIES	
46	<u>PLUS PERMANENT TIMING DIFFERENCES</u>							
47	Production	DEM	284	156	17	111	1	-
48	Production	EGY	58	27	3	27	1	-
49	Transmission	DEM	21	12	1	8	0	-
50	Subtransmission	DEM	43	24	3	16	0	-
51	Distribution Primary	DEM	78	46	4	26	1	-
52	Distribution Secondary	DEM	53	37	4	12	0	-
53	Distribution	CUST	36	17	2	1	0	15
54	Other	CUST	3	3	0	0	0	-
55	TOTAL PERMANENT TIMING DIFFERENCES		575	321	35	201	3	15
56	<u>EQUALS: OPERATING INCOME BEFORE FIT</u>							
57	<u>EQUALS: OPERATING INCOME BEFORE FIT</u>							
58	Production	DEM	102,244	55,979	6,187	39,894	184	-
59	Production	EGY	20,890	9,676	1,158	9,608	250	-
60	Transmission	DEM	7,537	4,177	459	2,894	7	-
61	Subtransmission	DEM	15,367	8,518	936	5,901	15	-
62	Distribution Primary	DEM	28,052	16,603	1,591	9,460	398	-
63	Distribution Secondary	DEM	18,917	13,270	1,323	4,177	148	-
64	Distribution	CUST	12,916	6,475	874	524	27	5,016
65	Other	CUST	1,195	1,049	116	24	6	-
66	TOTAL OPER INCOME BEFORE FIT		206,919	115,745	12,643	72,480	1,035	5,016
67	<u>PLUS: OPER. INCOME (FIT)(1-FIT)</u>							
68	<u>PLUS: OPER. INCOME (FIT)(1-FIT)</u>							
69	Production	DEM	55,055	30,142	3,332	21,481	99	-
70	Production	EGY	11,141	5,210	624	5,173	134	-
71	Transmission	DEM	4,059	2,249	247	1,558	4	-
72	Subtransmission	DEM	8,275	4,585	504	3,177	8	-
73	Distribution Primary	DEM	15,105	8,940	857	5,094	214	-
74	Distribution Secondary	DEM	10,188	7,145	712	2,249	80	-
75	Distribution	CUST	6,955	3,486	471	282	15	2,701
76	Other	CUST	644	565	62	13	3	-
77	TOTAL FEDERAL INCOME TAX		111,418	62,324	6,808	39,027	557	2,701
78	<u>EQUALS: FEDERAL TAXABLE INCOME</u>							
79	<u>EQUALS: FEDERAL TAXABLE INCOME</u>							
80	Production	DEM	157,299	86,121	9,519	61,375	284	-
81	Production	EGY	31,831	14,886	1,782	14,779	384	-
82	Transmission	DEM	11,598	6,426	706	4,453	11	-
83	Subtransmission	DEM	23,642	13,101	1,440	9,079	22	-
84	Distribution Primary	DEM	43,158	25,544	2,447	14,554	612	-
85	Distribution Secondary	DEM	29,103	20,415	2,035	6,426	228	-
86	Distribution	CUST	19,870	9,961	1,345	805	42	7,717
87	Other	CUST	1,839	1,615	178	37	10	-
88	TOTAL FEDERAL TAXABLE INCOME		318,337	178,069	19,452	111,507	1,592	7,717

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TAMPA ELECTRIC COMPANY
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 METHOD: 12CP & 1/13 AD - PROPOSED
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PROPOSED RATE STRUCTURE
 PROD. CAP. ALLOC. METHOD: 12CP & 1/13th AD
 PROJECTED CALENDAR YEAR 2014; FULLY ADJUSTED DATA
 MINIMUM DISTRIBUTION SYSTEM (MDS) NOT EMPLOYED

TAMPA ELECTRIC COMPANY
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY
 (000's)

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DERIVATION OF D-E-C COSTS - DECCST

LINE NO.		FPSC JURIS	RS	GS	GSD	LS ENERGY	LS FACILITIES	
89	<u>PLUS: STATE INC TAX = FED. TAX. INCOME *SIT/(1-SIT)</u>							
90	Production	DEM	9,155	5,012	554	3,572	17	-
91	Production	EGY	1,853	866	104	860	22	-
92	Transmission	DEM	875	374	41	259	1	-
93	Subtransmission	DEM	1,376	783	84	528	1	-
94	Distribution Primary	DEM	2,512	1,487	142	847	36	-
95	Distribution Secondary	DEM	1,694	1,188	118	374	13	-
96	Distribution	CUST	1,156	580	78	47	2	449
97	Other	CUST	107	94	10	2	1	-
98	TOTAL STATE INCOME TAX		18,528	10,364	1,132	8,490	93	449
99								
100	<u>MINUS: PERMANENT TIMING DIFFERENCES</u>							
101	Production	DEM	284	156	17	111	1	-
102	Production	EGY	58	27	3	27	1	-
103	Transmission	DEM	21	12	1	8	0	-
104	Subtransmission	DEM	43	24	3	16	0	-
105	Distribution Primary	DEM	78	46	4	26	1	-
106	Distribution Secondary	DEM	53	37	4	12	0	-
107	Distribution	CUST	36	17	2	1	0	15
108	Other	CUST	3	3	0	0	0	-
109	TOTAL PERMANENT TIMING DIFFERENCES		575	321	35	201	3	15
110								
111	<u>PLUS INTEREST EXPENSE</u>							
112	Production	DEM	42,247	23,130	2,557	16,484	76	-
113	Production	EGY	8,549	3,998	479	3,969	103	-
114	Transmission	DEM	3,114	1,726	190	1,196	3	-
115	Subtransmission	DEM	6,350	3,519	387	2,438	8	-
116	Distribution Primary	DEM	11,591	6,860	657	3,909	164	-
117	Distribution Secondary	DEM	7,816	5,483	547	1,726	61	-
118	Distribution	CUST	5,337	2,539	330	177	12	2,278
119	Other	CUST	494	434	48	10	3	-
120	TOTAL INTEREST EXPENSE		85,497	47,689	5,193	29,909	428	2,278
121								
122	<u>EQUALS: OPERATING INCOME BEFORE TAXES</u>							
123	Production	DEM	208,416	114,108	12,612	81,320	376	-
124	Production	EGY	42,175	19,724	2,361	19,581	509	-
125	Transmission	DEM	15,364	8,514	936	5,900	15	-
126	Subtransmission	DEM	31,325	17,359	1,907	12,029	30	-
127	Distribution Primary	DEM	57,183	33,845	3,243	19,284	811	-
128	Distribution Secondary	DEM	38,561	27,049	2,898	8,514	302	-
129	Distribution	CUST	26,327	13,063	1,751	1,028	56	10,429
130	Other	CUST	2,436	2,139	235	49	13	-
131	TOTAL OPERATING INCOME BEFORE TAXES		421,786	235,800	25,742	147,704	2,110	10,429

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TAMPA ELECTRIC COMPANY
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DERIVATION OF D-E-C COSTS - DECCST

LINE NO.		FPSC JURIS	RS	GS	GSD	LS ENERGY	LS FACILITIES
132	<u>PLUS: TAXES OTHER THAN INCOME</u>						
133	Production	DEM	28,960	15,856	1,753	11,300	52
134	Production	EGY	8,010	3,746	448	3,719	97
135	Transmission	DEM	1,883	1,044	115	723	2
136	Subtransmission	DEM	4,014	2,224	244	1,541	4
137	Distribution Primary	DEM	9,326	5,520	529	3,145	132
138	Distribution Secondary	DEM	5,749	4,033	402	1,289	45
139	Distribution	CUST	5,047	2,402	312	167	11
140	Other	CUST	2,799	2,458	271	56	15
141	TOTAL TAXES OTHER THAN INCOME		65,789	37,282	4,074	21,921	357
142							2,155
143	<u>PLUS: DEPREC & AMORTIZ EXPENSE</u>						
144	Production	DEM	107,909	59,080	6,530	42,104	195
145	Production	EGY	21,389	10,003	1,198	9,931	258
146	Transmission	DEM	6,027	3,340	367	2,314	6
147	Subtransmission	DEM	11,857	6,571	722	4,553	11
148	Distribution Primary	DEM	30,780	18,218	1,746	10,380	437
149	Distribution Secondary	DEM	27,015	18,950	1,889	5,965	211
150	Distribution	CUST	24,249	10,259	1,476	974	36
151	Other	CUST	4,656	4,088	450	93	25
152	TOTAL DEPREC & AMORTIZ EXPENSE		233,881	130,508	14,377	76,314	1,179
153							11,503
154	<u>PLUS: LOSS ON DISPOSITION & MISC.</u>						
155	Production	DEM	(63)	(34)	(4)	(25)	(0)
156	Production	EGY	(12)	(6)	(1)	(6)	(0)
157	Transmission	DEM	(4)	(2)	(0)	(2)	(0)
158	Subtransmission	DEM	(8)	(5)	(1)	(3)	(0)
159	Distribution Primary	DEM	(19)	(11)	(1)	(6)	(0)
160	Distribution Secondary	DEM	(14)	(10)	(1)	(3)	(0)
161	Distribution	CUST	(10)	(5)	(1)	(0)	(0)
162	Other	CUST	(1)	(1)	(0)	(0)	(0)
163	TOTAL OTHER EXPENSES		(132)	(74)	(8)	(45)	(1)
164							(4)
165	<u>PLUS: O & M EXPENSE</u>						
166	Production	DEM	97,142	53,165	5,879	37,903	175
167	Production	EGY	102,688	48,023	5,749	47,676	1,239
168	Transmission	DEM	2,964	1,642	180	1,138	3
169	Subtransmission	DEM	15,273	8,463	930	5,865	14
170	Distribution Primary	DEM	47,193	27,932	2,676	15,915	669
171	Distribution Secondary	DEM	8,538	5,989	597	1,865	67
172	Distribution	CUST	26,047	16,802	2,282	1,356	67
173	Other	CUST	53,036	44,323	5,682	2,623	272
174	TOTAL O & M EXPENSE		354,880	206,160	23,976	114,362	2,507
							7,875

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PROPOSED RATE STRUCTURE
 PROD. CAP. ALLOC. METHOD: 12CP & 1/13th AD
 PROJECTED CALENDAR YEAR 2014; FULLY ADJUSTED DATA
 MINIMUM DISTRIBUTION SYSTEM (MDS) NOT EMPLOYED

TAMPA ELECTRIC COMPANY
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY
 (000's)

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DERIVATION OF D-E-C COSTS - DECCST

LINE NO.		FPSC JURIS	RS	GS	GSD	LS ENERGY	LS FACILITIES
175	PLUS: FUEL & POWER TRANSACTIONS						
176	Production Demand	DEM	-	-	-	-	-
177	Production Energy	EGY	9,301	4,350	521	4,318	112
178	TOTAL FUEL & POWER TRANSACTIONS		9,301	4,350	521	4,318	112
179							
180	EQUALS: TOTAL REVENUE LESS REV. TAXES						
181	Production	DEM	442,363	242,194	26,770	172,601	798
182	Production	EGY	183,551	85,839	10,277	85,220	2,215
183	Transmission	DEM	26,234	14,538	1,597	10,074	25
184	Subtransmission	DEM	62,460	34,612	3,803	23,985	59
185	Distribution Primary	DEM	144,462	85,503	8,192	48,718	2,049
186	Distribution Secondary	DEM	79,849	56,012	5,583	17,630	624
187	Distribution	CUST	83,660	42,321	5,821	3,525	170
188	Other	CUST	62,926	53,008	6,638	2,821	324
189	TOTAL TOTAL REVENUE LESS REV. TAXES		1,085,505	614,027	68,682	364,574	6,264
190							
191	PLUS: ADD'L REVENUE TAXES (Bad Debt & Regulatory Assess. Fee)						
192	Production	DEM	0	10	(4)	(1)	(0)
193	Production	EGY	0	3	(2)	(0)	(1)
194	Transmission	DEM	0	1	(0)	(0)	(0)
195	Subtransmission	DEM	0	1	(1)	(0)	(0)
196	Distribution Primary	DEM	0	3	(1)	(0)	(1)
197	Distribution Secondary	DEM	0	2	(1)	(0)	(0)
198	Distribution	CUST	0	2	(1)	(0)	(0)
199	Other	CUST	0	2	(1)	(0)	(0)
200	TOTAL REVENUE TAXES		0	25	(11)	(1)	(3)
201							
202	EQUALS: TOTAL REVENUES						
203	Production	DEM	442,363	242,204	26,766	172,601	797
204	Production	EGY	183,551	85,843	10,275	85,219	2,214
205	Transmission	DEM	26,234	14,538	1,597	10,074	25
206	Subtransmission	DEM	62,460	34,614	3,803	23,985	59
207	Distribution Primary	DEM	144,462	85,506	8,191	48,718	2,048
208	Distribution Secondary	DEM	79,849	56,014	5,582	17,630	624
209	Distribution	CUST	83,660	42,323	5,820	3,525	170
210	Other	CUST	62,926	53,010	6,637	2,821	324
211	TOTAL REVENUES		1,085,505	614,052	68,671	364,573	6,261

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DERIVATION OF D-E-C COSTS - DECCST

LINE NO.		FPSC JURIS	RS	GS	GSD	LS ENERGY	LS FACILITIES
212	<u>LESS: REVENUE OTHER THAN SALES</u>						
213	Production	DEM	1,201	657	73	469	2
214	Production	EGY	8,339	3,884	465	3,888	101
215	Transmission	DEM	1,204	667	73	462	1
216	Subtransmission	DEM	347	192	21	133	0
217	Distribution Primary	DEM	9,599	5,681	544	3,237	136
218	Distribution Secondary	DEM	383	269	27	85	3
219	Distribution	CUST	188	89	12	6	0
220	Other	CUST	22,808	20,033	2,205	449	120
221							
222	TOTAL REVENUE OTHER THAN SALES		44,088	31,474	3,420	8,730	364
223							
224	<u>EQUALS: SALES REVENUE (FUNCTIONALIZED REVENUE REQUIREMENT)</u>						
225	Production	DEM	441,162	241,546	26,693	172,132	795
226	Production	EGY	175,212	81,959	9,810	81,331	2,113
227	Transmission	DEM	25,030	13,871	1,524	9,612	24
228	Subtransmission	DEM	62,113	34,422	3,782	23,852	59
229	Distribution Primary	DEM	134,863	79,825	7,647	45,480	1,912
230	Distribution Secondary	DEM	79,466	55,745	5,565	17,545	621
231	Distribution	CUST	83,472	42,233	5,808	3,519	169
232	Other	CUST	40,118	32,877	4,432	2,371	204
233							
234	TOTAL SALES REVENUE		1,041,438	582,578	65,251	355,843	5,897

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ALLOCATION FACTOR REPORT

LINE NO.	FACTOR NO.		UNIT	FPSC JURIS	RS	GS	GSD	LS ENERGY	LS FACILITIES
1	101	Jurisdictional Production Capacity - 12 CP	kW	3,411,287	1,910,087	201,365	1,296,522	3,313	-
2		% of Total Company	%	100.0000%	55.9931%	5.9029%	38.0068%	0.0971%	0.0000%
3									
4	105	Distribution Primary Capacity - NCP	kW	4,134,945	2,447,349	234,491	1,394,451	58,654	-
5		% of Total Company	%	100.0000%	59.1870%	5.6709%	33.7236%	1.4185%	0.0000%
6									
7	106	Distri. Secondary Capacity - Customer Max Demanc	kW	6,726,009	4,716,090	470,263	1,485,053	52,602	-
8		% of Total Company	%	100.0000%	70.1470%	6.9917%	22.0793%	0.7821%	0.0000%
9									
10	117	Transmission - 12 CP	kW	3,494,333	1,936,398	212,781	1,341,841	3,313	-
11		% of Total Company	%	100.0000%	55.4154%	6.0893%	38.4005%	0.0948%	0.0000%
12									
13	122	Production Capacity - 12 CP & 1/13th AD	%	100.0000%	54.7501%	6.0516%	0.0000%	0.1803%	0.0000%
14		% of Total Company	%	100.0000%	54.7501%	6.0516%	0.0000%	0.1803%	0.0000%
15									
16	124	Production Capacity - 12 CP & 25% AD	%	100.0000%	53.2531%	5.9667%	0.0000%	0.3728%	0.0000%
17		% of Total Company	%	100.0000%	53.2531%	5.9667%	0.0000%	0.3728%	0.0000%
18									
19	125	Production Capacity - 12 CP & 50% AD	%	100.0000%	51.0907%	5.8441%	0.0000%	0.6508%	0.0000%
20		% of Total Company	%	100.0000%	51.0907%	5.8441%	0.0000%	0.6508%	0.0000%
21									
22	126	Proposed Production Capacity - 12CP & 25% AD	%	100.0000%	53.2531%	5.9667%	40.4075%	0.3728%	0.0000%
23		% of Total Company	%	100.0000%	53.2531%	5.9667%	40.4075%	0.3728%	0.0000%
24									
25	128	Proposed Production Capacity - 12CP & 50% AD	%	100.0000%	51.0907%	5.8441%	42.4144%	0.6508%	0.0000%
26		% of Total Company	%	100.0000%	51.0907%	5.8441%	42.4144%	0.6508%	0.0000%
27									
28	130	Proposed Production Capacity - 12 CP & 1/13th AD	%	100.0000%	54.7501%	6.0516%	39.0180%	0.1803%	0.0000%
29		% of Total Company	%	100.0000%	54.7501%	6.0516%	39.0180%	0.1803%	0.0000%
30									
31	201	Energy - Output to Line	mWh	19,342,061	9,045,530	1,082,938	8,980,193	233,400	-
32		% of Total Company	%	100.0000%	46.7661%	5.5989%	46.4283%	1.2067%	0.0000%
33									
34	202	Direct Assignment - Wholesale	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
35		% of Total Company	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
36									
37	204	Retail Energy - Output to Line	mWh	19,342,061	9,045,530	1,082,938	8,980,193	233,400	-
38		% of Total Company	%	100.0000%	46.7661%	5.5989%	46.4283%	1.2067%	0.0000%
39									
40	205	Retail Jurisdictional Direct Assignment	%						
41		% of Total Company	%						

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ALLOCATION FACTOR REPORT

LINE NO.	FACTOR NO.		UNIT	FPSC JURIS	RS	GS	GSD	LS ENERGY	LS FACILITIES
42	308	Meter Investment Assignment	\$000's	78,737,686	57,581,136	10,837,491	10,298,878	20,181	-
43		% of Total Company	%	100.0000%	73.1303%	13.7640%	13.0800%	0.0256%	0.0000%
44									
45	309	Interruptible Equipment - IS Direct Assign	%	100.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%
46		% of Total Company	%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%
47									
48	310	Street Light Facilities - LS Direct Assignment	%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
49		% of Total Company	%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
50									
51	311	Meter Reading - Direct Allocation	\$	2,685,938	1,411,667	934,386	339,391	495	-
52		% of Total Company	%	100.0000%	52.5577%	34.7881%	12.6358%	0.0184%	0.0000%
53									
54	401	Billing kW - Power Supply (P&T)	kW	31,738,468	8,563,002	1,025,184	21,929,333	220,949	-
55		% of Total Company	%	100.0000%	28.9799%	3.2301%	69.0939%	0.6962%	0.0000%
56									
57	402	Billing kW - Distribution Primary Capacity	kW	30,267,161	8,563,002	1,025,184	20,458,026	220,949	-
58		% of Total Company	%	100.0000%	28.2914%	3.3871%	67.5915%	0.7300%	0.0000%
59									
60	403	Billing kW - Distribution Secondary Capacity	kW	27,303,904	8,563,002	1,025,184	17,494,769	220,949	-
61		% of Total Company	%	35.9258%	31.3618%	3.7547%	64.0742%	0.8092%	0.0000%
62									
63	404	Billing mWh - Power Supply (P&T)	mWh	18,341,915	8,563,002	1,025,184	8,532,779	220,949	-
64		% of Total Company	%	100.0000%	46.6854%	5.5893%	46.5207%	1.2046%	0.0000%
65									
66	405	Billing mWh - Distribution Primary Capacity	mWh	17,716,602	8,563,002	1,025,184	7,907,467	220,949	-
67		% of Total Company	%	100.0000%	48.3332%	5.7866%	44.6331%	1.2471%	0.0000%
68									
69	406	Billing mWh - Distribution Secondary Capacity	mWh	16,378,079	8,563,002	1,025,184	6,568,943	220,949	-
70		% of Total Company	%	100.0000%	52.2833%	6.2595%	40.1081%	1.3491%	0.0000%
71									
72	412	Annual Number of Bills	No. of Bills	8,461,140	7,429,824	817,908	168,876	44,532	-
73		% of Total Company	%	100.0000%	87.8111%	9.6666%	1.9859%	0.5263%	0.0000%
74									
75	418	Distribution Primary - Customer Component	No. of Cust.	705,075	619,152	88,159	14,053	3,711	-
76		% of Total Company	%	100.0000%	87.8136%	9.6669%	1.9931%	0.5263%	0.0000%
77									
78	420	Distribution Secondary - Customer Component	No. of Cust.	704,910	619,152	88,159	13,888	3,711	-
79		% of Total Company	%	100.0000%	87.8342%	9.6892%	1.9702%	0.5265%	0.0000%

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ALLOCATION FACTOR REPORT

LINE NO.	FACTOR NO.		UNIT	FPSC JURIS	RS	GS	GSD	LS ENERGY	LS FACILITIES
70	501	Billed Sales Revenue - Direct Allocation	\$000's	1,041,408	572,993	69,356	356,371	7,204	35,484
71		% of Total Company	%	100.0000%	55.0210%	6.6598%	34.2201%	0.6918%	3.4073%
72									
73	507	Revenue from Sales - Retail Only	\$000's	1,041,408	572,993	69,356	356,371	7,204	35,484
74		% of Total Company	%	100.0000%	55.0210%	6.6598%	34.2201%	0.6918%	3.4073%
75									
76	508	Unbilled Sales Revenue - Direct Allocation	\$000's	(196)	(107)	(13)	(74)	(2)	-
77		% of Total Company	%	100.0000%	54.5918%	6.6327%	37.7551%	1.0204%	0.0000%
78									
79	607	Distribution O&M - Customer Component	\$000's	17,208	10,186	1,400	832	41	4,749
80		% of Total Company	%	100.0000%	59.1931%	8.1370%	4.8363%	0.2377%	27.5959%
81									
82	907	Distribution Plant - Customer Component	\$000's	482,334	229,515	29,858	15,986	1,044	205,931
83		% of Total Company	%	100.0000%	47.5842%	6.1904%	3.3144%	0.2164%	42.6946%
84									
85	817	Transmission - 12 CP (Retail Only)	kW	3,484,333	1,936,398	212,781	1,341,841	3,313	-
86		% of Total Company	%	100.0000%	55.4154%	6.0893%	38.4005%	0.0948%	0.0000%

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SUMMARY - CLASS ROR'S & REVENUE REQUIREMENTS - ROR

LINE NO.	FPSC JURIS	METHOD OF ASSIGNMENT
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SUMMARY - CLASS ROR'S & REVENUE REQUIREMENTS - ROR

REPORT	LINE NO.		FPSC JURIS	METHOD OF ASSIGNMENT
ROR				
ROR	36	<u>DEVELOPMENT OF REVENUE REQUIREMENTS</u>		
ROR	37	Total Rate Base	4,339,974	Line 29
ROR	38	Total Cost of Capital	6.74%	CALC: COST OF CAPITAL @ 11.25% ROE
ROR	39	(@ 11.25% ROE)		
ROR	40	Total Required Net Operating Income	292,514	LINES (37 * 38)
ROR	41			
ROR	42	Less: Achieved Net Operating Income	<u>292,496</u>	Line 19
ROR	43			
ROR	44	Equals: Return Deficiency/(Surplus)	18	LINES (40 - 42)
ROR	45	Times: Expansion Factor	<u>1.6322</u>	
ROR	46			
ROR	47	Equals: Revenue Deficiency/ (Surplus)	<u>30</u>	LINES (44 * 45)
ROR	48			
ROR	49	Plus: Revenues @ Present Rates	1,085,476	Line 5
ROR	50			
ROR	51	Equals: Total Revenue Requirements	1,085,505	SUM LINES (5 + 47)
ROR	52	Less: Other Revenues	<u>(44,068)</u>	- Line 3
ROR	53			
ROR	54	Equals: Total Sales Revenue Requirements	1,041,438	SUM LINES (51:52)
ROR	55			
ROR	56	Sales Revenue Requirements Index	1.00	LINES (2 / 51)

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OPERATING REVENUES - OPREV

REPORT	LINE NO.		FPSC JURIS	METHOD OF ASSIGNMENT
OPREV	1	SALES REVENUE	REV 1,041,408	ALLOC FACTOR # 501 - Billed Sales Revenue - Direct Allocation
OPREV	2			
OPREV	3	MISC SERVICE REVENUE: Acct 451	CUST 22,789	ALLOC FACTOR # 420 - Distribution Secondary - Customer Component
OPREV	4			
OPREV	5	RENT REVENUE: Acct 454		
OPREV	6	Production	DEM 42	ALLOC FACTOR # 130 - Proposed Production Capacity - 12 CP & 1/13th AD
OPREV	7	Transmission	DEM 615	ALLOC FACTOR # 117 - Transmission - 12 CP
OPREV	8	Subtransmission	DEM 193	ALLOC FACTOR # 117 - Transmission - 12 CP
OPREV	9	Distribution Primary	DEM 9,244	ALLOC FACTOR # 105 - Distribution Primary Capacity - NCP
OPREV	10	Distribution Secondary	DEM 132	ALLOC FACTOR # 106 - Distri. Secondary Capacity - Customer Max Demands
OPREV	11	TOTAL RENT REVENUE	10,227	SUM LINES (6:10)
OPREV	12			
OPREV	13	PLANT RELATED REVENUE: Acct 456		
OPREV	14	Production	DEM 1,159	ALLOC FACTOR # 130 - Proposed Production Capacity - 12 CP & 1/13th AD
OPREV	15	Production	EGY 228	ALLOC FACTOR # 201 - Energy - Output to Line
OPREV	16	Transmission	DEM 589	ALLOC FACTOR # 117 - Transmission - 12 CP
OPREV	17	Transmission Firm Whstl.	REV -	ALLOC FACTOR # 202 - Direct Assignment - Wholesale
OPREV	18	Subtransmission	DEM 153	ALLOC FACTOR # 117 - Transmission - 12 CP
OPREV	19	Distribution Primary	DEM 355	ALLOC FACTOR # 105 - Distribution Primary Capacity - NCP
OPREV	20	Distribution Secondary	DEM 251	ALLOC FACTOR # 106 - Distri. Secondary Capacity - Customer Max Demands
OPREV	21	Distribution	CUST 188	ALLOC FACTOR # 907 - Distribution Plant - Customer Component
OPREV	22	Other	CUST 19	ALLOC FACTOR # 412 - Annual Number of Bills
OPREV	23	TOTAL PLANT RELATED REVENUE	2,941	SUM LINES (14:22)
OPREV	24			
OPREV	25	ENERGY-RELATED REVENUE: Acct 456		
OPREV	26	Steam & Miscellaneous	EGY 8,231	ALLOC FACTOR # 201 - Energy - Output to Line
OPREV	27	Other SO2 Whstl	EGY -	ALLOC FACTOR # 202 - Direct Assignment - Wholesale
OPREV	28	Subtotal Non-Sales Revenue	SUBTOTAL 8,231	SUM LINES (26:27)
OPREV	29	Collect Fee/Sales Tax	EGY 76	ALLOC FACTOR # 204 - Retail Energy - Output to Line
OPREV	30	Energy Power Sales	EGY -	ALLOC FACTOR # 201 - Energy - Output to Line
OPREV	31	Unbilled Revenue	EGY (196)	ALLOC FACTOR # 508 - Unbilled Sales Revenue - Direct Allocation
OPREV	32	Subtotal Sales Revenue	SUBTOTAL (120)	SUM LINES (29:31)
OPREV	33	TOTAL ENERGY RELATED REVENUE	8,111	SUM LINES (28 + 32)
OPREV	34			
OPREV	35	TOTAL OPERATING REVENUE		
OPREV	36	Sales (Incl Transm Firm Whstl)	REV 1,041,408	Line 1
OPREV	37	Production	DEM 1,201	SUM LINES (6 + 14)
OPREV	38	Production	EGY 8,339	SUM LINES (15 +26 +27 +30 +31)
OPREV	39	Transmission	DEM 1,204	SUM LINES (7 +16 +17)
OPREV	40	Subtransmission	DEM 347	SUM LINES (6 + 18)
OPREV	41	Distribution Primary	DEM 9,599	SUM LINES (9 + 19)
OPREV	42	Distribution Secondary	DEM 383	SUM LINES (10 + 20)
OPREV	43	Distribution	CUST 188	SUM Line 21
OPREV	44	Other	CUST 22,908	SUM LINES (3 +22 +29)
OPREV	45			
OPREV	46	TOTAL OPERATING REVENUE	1,085,476	SUM LINES (36:44)

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OPERATION & MAINTENANCE EXPENSES - O&M

REPORT	LINE NO.		FPSC JURIS	METHOD OF ASSIGNMENT
O&M	1	<u>FUEL & POWER TRANSACTIONS</u>		
O&M	2	Whsl Capacity & Reactive Pwr	DEM	-
O&M	3	Whsl NR SO 2 allowances	EGY	-
O&M	4	Whsl NRFuel Handling & Analysis	EGY	-
O&M	5			
O&M	6	Retail Reactive Power	DEM	-
O&M	7	Retail NRFuel Handling & Misc.	EGY	9,301
O&M	8			
O&M	9	Production Demand	DEM	-
O&M	10	Production Energy	EGY	9,301
O&M	11	TOTAL FUEL & POWER TRANSACTIONS O&M		<u>9,301</u>
O&M	12			
O&M	13			
O&M	14	<u>PRODUCTION O&M</u>		
O&M	15	Production Demand	DEM	52,996
O&M	16	Production Energy	EGY	73,712
O&M	17	TOTAL PRODUCTION O&M		<u>126,709</u>
O&M	18			
O&M	19			
O&M	20	<u>TRANSMISSION O&M</u>		
O&M	21	Step-Up Substations	DEM	<u>1,804</u>
O&M	22			
O&M	23	High-Volt Transmission	DEM	<u>1,839</u>
O&M	24			
O&M	25	Subtransmission		
O&M	26	Substations	DEM	6,741
O&M	27	Lines	DEM	3,170
O&M	28	Subtransmission		<u>9,911</u>
O&M	29			
O&M	30	TOTAL TRANSMISSION O&M		<u>13,554</u>

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TAMPA ELECTRIC COMPANY
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY

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OPERATION & MAINTENANCE EXPENSES - O&M

REPORT	LINE NO.		FPSC JURIS	METHOD OF ASSIGNMENT
O&M	31	<u>DISTRIBUTION O&M</u>		
O&M	32	Substations	DEM 4,132	ALLOC FACTOR # 105 -- Distribution Primary Capacity - NCP
O&M	33			
O&M	34	OH Lines Direct	CUST 1,597	ALLOC FACTOR # 310 -- Street Light Facilities - LS Direct Assignment
O&M	35	OH Lines Primary	DEM 22,660	ALLOC FACTOR # 105 -- Distribution Primary Capacity - NCP
O&M	36	OH Lines Primary (MDS)	CUST -	ALLOC FACTOR # 418 -- Distribution Primary - Customer Component
O&M	37	OH Lines Secondary	DEM 2,353	ALLOC FACTOR # 106 -- Distri. Secondary Capacity - Customer Max Demands
O&M	38	OH Lines Secondary (MDS)	CUST -	ALLOC FACTOR # 420 -- Distribution Secondary - Customer Component
O&M	39	TOTAL OH LINES	26,610	SUM LINES (34:38)
O&M	40			
O&M	41	UG Lines Direct	CUST -	ALLOC FACTOR # 310 -- Street Light Facilities - LS Direct Assignment
O&M	42	UG Lines Primary	DEM 3,118	ALLOC FACTOR # 105 -- Distribution Primary Capacity - NCP
O&M	43	UG Lines Primary (MDS)	CUST -	ALLOC FACTOR # 418 -- Distribution Primary - Customer Component
O&M	44	UG Lines Secondary	DEM 1,367	ALLOC FACTOR # 106 -- Distri. Secondary Capacity - Customer Max Demands
O&M	45	UG Lines Secondary (MDS)	CUST -	ALLOC FACTOR # 420 -- Distribution Secondary - Customer Component
O&M	46	TOTAL UG LINES	4,486	SUM LINES (41:45)
O&M	47			
O&M	48	Transformers	DEM 445	ALLOC FACTOR # 106 -- Distri. Secondary Capacity - Customer Max Demands
O&M	49	Transformers (MDS)	CUST -	ALLOC FACTOR # 420 -- Distribution Secondary - Customer Component
O&M	50			
O&M	51	Services	CUST 7,533	ALLOC FACTOR # 420 -- Distribution Secondary - Customer Component
O&M	52	Meters	CUST 4,682	ALLOC FACTOR # 308 -- Meter Investment Assignment
O&M	53	Interruptible Equipment	CUST 45	ALLOC FACTOR # 309 -- Interruptible Equipment - IS Direct Assign
O&M	54	Street Lighting	CUST 3,152	ALLOC FACTOR # 310 -- Street Light Facilities - LS Direct Assignment
O&M	55			
O&M	56	Distribution O&M	OEM 34,075	SUM TOTAL (Line 31 thru Line 54) LABELED AS DEM
O&M	57	Distribution O&M	CUST 17,208	SUM TOTAL (Line 31 thru Line 54) LABELED AS CUST
O&M	58			
O&M	59	TOTAL DISTRIBUTION O&M	51,284	SUM LINES (56:57)
O&M	60			
O&M	61			
O&M	62	<u>PROD. TRANS & DIST O&M</u>		
O&M	63	Production	DEM 54,800	SUM LINES (15 +21)
O&M	64	Production	EGY 73,712	SUM Line 16
O&M	65	Transmission	DEM 1,839	SUM Line 23
O&M	66	Subtransmission	DEM 9,911	SUM Line 28
O&M	67	Distribution Primary	DEM 29,910	SUM LINES (32 +35 +42)
O&M	68	Distribution Secondary	DEM 4,166	SUM LINES (37 +44 +48)
O&M	69	Distribution	CUST 17,208	SUM Line (57)
O&M	70	Other	CUST -	EQUALS ZERO
O&M	71	TOTAL PROD. TRANS & DIST O&M	191,546	SUM LINES (63:70)

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OPERATION & MAINTENANCE EXPENSES - O&M

REPORT	LINE NO.		FPSC JURIS	METHOD OF ASSIGNMENT
O&M	72	PLUS: OTHER CUSTOMER O&M		
O&M	73	Uncollectible	CUST 3,970	ALLOC FACTOR # 507 -- Revenue from Sales - Retail Only
O&M	74	Billing & Records	CUST 24,924	ALLOC FACTOR # 412 -- Annual Number of Bills
O&M	75	Meter Reading	CUST 2,685	ALLOC FACTOR # 311 -- Meter Reading - Direct Allocation
O&M	76	Cust Svc & Info	CUST 1,267	ALLOC FACTOR # 412 -- Annual Number of Bills
O&M	77	Sales	CUST 1,360	ALLOC FACTOR # 412 -- Annual Number of Bills
O&M	78	TOTAL OTHER CUSTOMER O&M	<u>34,206</u>	SUM LINES (73:77)
O&M	79			
O&M	80	PLUS: ADMIN & GENERAL O&M (EXCL STORM ACCRUAL)		
O&M	81	Production	DEM 40,901	ALLOC FACTOR # 130 -- Proposed Production Capacity - 12 CP & 1/13th AD
O&M	82	Production	EGY 28,975	ALLOC FACTOR # 201 -- Energy - Output to Line
O&M	83	Transmission	DEM 990	ALLOC FACTOR # 117 -- Transmission - 12 CP
O&M	84	Subtransmission	DEM 5,097	ALLOC FACTOR # 117 -- Transmission - 12 CP
O&M	85	Distribution Primary	DEM 14,548	ALLOC FACTOR # 105 -- Distribution Primary Capacity - NCP
O&M	86	Distribution Secondary	DEM 2,388	ALLOC FACTOR # 106 -- Distri. Secondary Capacity - Customer Max Demands
O&M	87	Distribution	CUST 9,398	ALLOC FACTOR # 607 -- Distribution O&M - Customer Component
O&M	88	Other	CUST 18,830	ALLOC FACTOR # 412 -- Annual Number of Bills
O&M	89	TOTAL ADMIN & GENERAL O&M	<u>121,127</u>	SUM LINES (81:88)
O&M	90			
O&M	91	PLUS: ADMIN & GENERAL (STORM ACCRUAL ONLY)		
O&M	92	Production	DEM 1,440	ALLOC FACTOR # 130 -- Proposed Production Capacity - 12 CP & 1/13th AD
O&M	93	Production	EGY -	ALLOC FACTOR # 204 -- Retail Energy - Output to Line
O&M	94	Transmission	DEM 135	ALLOC FACTOR # 817 -- TRANSM. 12 Coincident Peak (RETAIL ONLY)
O&M	95	Subtransmission	DEM 265	ALLOC FACTOR # 817 -- TRANSM. 12 Coincident Peak (RETAIL ONLY)
O&M	96	Distribution Primary	DEM 2,735	ALLOC FACTOR # 105 -- Distribution Primary Capacity - NCP
O&M	97	Distribution Secondary	DEM 1,984	ALLOC FACTOR # 106 -- Distri. Secondary Capacity - Customer Max Demands
O&M	98	Distribution	CUST 1,441	ALLOC FACTOR # 607 -- Distribution O&M - Customer Component
O&M	99	Other	CUST -	ALLOC FACTOR # 412 -- Annual Number of Bills
O&M	100	TOTAL ADMIN & GENERAL STORM ACCRUAL	<u>8,000</u>	SUM LINES (92:99)
O&M	101	SUBTOTAL ADMIN & GENERAL O&M	<u>129,127</u>	SUM LINES (89 +100)
O&M	102			
O&M	103	EQUALS: O&M EXP LESS FUEL & POWER TRANS		
O&M	104	Production	DEM 97,142	SUM LINES (63 +81 +92)
O&M	105	Production	EGY 102,688	SUM LINES (64 +82 +93)
O&M	106	Transmission	DEM 2,964	SUM LINES (65 +83 +94)
O&M	107	Subtransmission	DEM 15,273	SUM LINES (66 +84 +95)
O&M	108	Distribution Primary	DEM 47,193	SUM LINES (67 +85 +96)
O&M	109	Distribution Secondary	DEM 8,538	SUM LINES (68 +86 +97)
O&M	110	Distribution	CUST 28,047	SUM LINES (69 +87 +98)
O&M	111	Other	CUST 53,036	SUM LINES (70 +88 +78 +99)
O&M	112			
O&M	113	TOTAL O&M EXPENSE (EXCL. FUEL & POWER TRANS.)	<u>354,880</u>	SUM LINES (104:111)
O&M	114			
O&M	115	EQUALS: O&M EXP PLUS FUEL & POWER TRANS		
O&M	116	Production	DEM 97,142	SUM LINES (9 +104)
O&M	117	Production	EGY 111,989	SUM LINES (10 +105)
O&M	118	Transmission	DEM 2,964	SUM Line 106
O&M	119	Subtransmission	DEM 15,273	SUM Line 107
O&M	120	Distribution Primary	DEM 47,193	SUM Line 108
O&M	121	Distribution Secondary	DEM 8,538	SUM Line 109
O&M	122	Distribution	CUST 28,047	SUM Line 110
O&M	123	Other	CUST 53,036	SUM Line 111
O&M	124	TOTAL O&M EXPENSE (INCL. FUEL & POWER TRANS.)	<u>364,181</u>	SUM LINES (118:123)

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DEPRECIATION EXPENSE - DEPRE

REPORT	LINE NO.		FPSC JURIS	METHOD OF ASSIGNMENT
DEPRE	1	<u>PRODUCTION DEPREC EXPENSE</u>		
DEPRE	2	Production Demand	DEM 100,038	ALLOC FACTOR # 130 - Proposed Production Capacity - 12 CP & 1/13th AD
DEPRE	3	Production Energy	EGY 15,565	ALLOC FACTOR # 201 - Energy - Output to Line
DEPRE	4	TOTAL PRODUCTION DEPRE EXPENSE	115,603	SUM LINES (2:3)
DEPRE	5			
DEPRE	6			
DEPRE	7	<u>TRANSMISSION DEPREC EXPENSE</u>		
DEPRE	8	Step-Up Substations	DEM 1,209	ALLOC FACTOR # 130 - Proposed Production Capacity - 12 CP & 1/13th AD
DEPRE	9			
DEPRE	10	High-Volt Transmission	DEM 5,638	ALLOC FACTOR # 117 - Transmission - 12 CP
DEPRE	11			
DEPRE	12	Subtransmission		
DEPRE	13	Substations	DEM 4,002	ALLOC FACTOR # 117 - Transmission - 12 CP
DEPRE	14	Lines	DEM 6,903	ALLOC FACTOR # 117 - Transmission - 12 CP
DEPRE	15	Subtransmission	10,905	SUM LINES (13:14)
DEPRE	16			
DEPRE	17	TOTAL TRANSMISSION DEPREC EXPENSE	17,752	SUM LINES (8+ 10+ 15)

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DEPRECIATION EXPENSE - DEPRE

REPORT	LINE NO.		FPSC JURIS	METHOD OF ASSIGNMENT
DEPRE	18	<u>DISTRIBUTION DEPREC EXPENSE</u>		
DEPRE	19	Substations	DEM 5,050	ALLOC FACTOR # 105 -- Distribution Primary Capacity - NCP
DEPRE	20			
DEPRE	21	Poles Direct	CUST 1,021	ALLOC FACTOR # 310 -- Street Light Facilities - LS Direct Assignment
DEPRE	22	Poles Primary	DEM 9,536	ALLOC FACTOR # 105 -- Distribution Primary Capacity - NCP
DEPRE	23	Poles Primary (MDS)	CUST -	ALLOC FACTOR # 418 -- Distribution Primary - Customer Component
DEPRE	24	Poles Secondary	DEM 415	ALLOC FACTOR # 106 -- Distri. Secondary Capacity - Customer Max Demands
DEPRE	25	Poles Secondary (MDS)	CUST -	ALLOC FACTOR # 420 -- Distribution Secondary - Customer Component
DEPRE	26	TOTAL POLES	<u>10,972</u>	SUM LINES (21:25)
DEPRE	27			
DEPRE	28	OH Lines Direct	CUST 180	ALLOC FACTOR # 310 -- Street Light Facilities - LS Direct Assignment
DEPRE	29	OH Lines Primary	DEM 6,038	ALLOC FACTOR # 105 -- Distribution Primary Capacity - NCP
DEPRE	30	OH Lines Primary (MDS)	CUST -	ALLOC FACTOR # 418 -- Distribution Primary - Customer Component
DEPRE	31	OH Lines Secondary	DEM 1,033	ALLOC FACTOR # 106 -- Distri. Secondary Capacity - Customer Max Demands
DEPRE	32	OH Lines Secondary (MDS)	CUST -	ALLOC FACTOR # 420 -- Distribution Secondary - Customer Component
DEPRE	33	TOTAL OH LINES	<u>7,250</u>	SUM LINES (28:32)
DEPRE	34			
DEPRE	35	UG Lines Direct	CUST -	ALLOC FACTOR # 310 -- Street Light Facilities - LS Direct Assignment
DEPRE	36	UG Lines Primary	DEM 7,047	ALLOC FACTOR # 105 -- Distribution Primary Capacity - NCP
DEPRE	37	UG Lines Primary (MDS)	CUST -	ALLOC FACTOR # 418 -- Distribution Primary - Customer Component
DEPRE	38	UG Lines Secondary	DEM 3,089	ALLOC FACTOR # 106 -- Distri. Secondary Capacity - Customer Max Demands
DEPRE	39	UG Lines Secondary (MDS)	CUST -	ALLOC FACTOR # 420 -- Distribution Secondary - Customer Component
DEPRE	40	TOTAL UG LINES	<u>10,136</u>	SUM LINES (35:39)
DEPRE	41			
DEPRE	42	Transformers	DEM 21,835	ALLOC FACTOR # 106 -- Distri. Secondary Capacity - Customer Max Demands
DEPRE	43	Transformers (MDS)	CUST -	ALLOC FACTOR # 420 -- Distribution Secondary - Customer Component
DEPRE	44			
DEPRE	45	Services	CUST 5,911	ALLOC FACTOR # 420 -- Distribution Secondary - Customer Component
DEPRE	46	Meters	CUST 5,767	ALLOC FACTOR # 308 -- Meter Investment Assignment
DEPRE	47	Interruptible Equipment	CUST 44	ALLOC FACTOR # 309 -- Interruptible Equipment - IS Direct Assign
DEPRE	48	Street Lighting	CUST 9,541	ALLOC FACTOR # 310 -- Street Light Facilities - LS Direct Assignment
DEPRE	49			
DEPRE	50	Total Distribution Expense		
DEPRE	51	Distribution Expense	DEM 54,043	SUM TOTAL (Line 19 thru Line 48) LABELED AS DEM
DEPRE	52	Distribution Expense	CUST 22,484	SUM TOTAL (Line 19 thru Line 48) LABELED AS CUST
DEPRE	53			
DEPRE	54	TOTAL DISTRIBUTION DEPREC EXPENSE	<u>76,508</u>	SUM LINES (51:52)
DEPRE	55			
DEPRE	56	<u>PROD. TRANS & DIST DEPREC EXPENSE</u>		
DEPRE	57	Production	DEM 101,246	SUM LINES (2 + 8)
DEPRE	58	Production	EGY 15,585	SUM Line 3
DEPRE	59	Transmission	DEM 5,838	SUM Line 10
DEPRE	60	Subtransmission	DEM 10,905	SUM Line 15
DEPRE	61	Distribution Primary	DEM 27,672	SUM LINES (19 +22 +29 +36)
DEPRE	62	Distribution Secondary	DEM 26,372	SUM LINES (24 +31 +38 +42)
DEPRE	63	Distribution	CUST 22,484	SUM Line (52)
DEPRE	64	Other	CUST -	EQUALS ZERO
DEPRE	65			
DEPRE	66	TOTAL PROD, TRANS & DIST DEPREC EXP	<u>209,883</u>	SUM LINES (57:64)

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DEPRECIATION EXPENSE - DEPREE

REPORT	LINE NO.		FPSC JURIS	METHOD OF ASSIGNMENT
DEPRE	67	<u>PLUS: COMMUNICATION EQP DEPREC EXP</u>		
DEPRE	68	Production	DEM 643	ALLOC FACTOR # 130 -- Proposed Production Capacity - 12 CP & 1/13th AD
DEPRE	69	Production	EGY 471	ALLOC FACTOR # 201 -- Energy - Output to Line
DEPRE	70	Transmission	DEM 227	ALLOC FACTOR # 117 -- Transmission - 12 CP
DEPRE	71	Subtransmission	DEM 113	ALLOC FACTOR # 117 -- Transmission - 12 CP
DEPRE	72	Distribution Primary	DEM 553	ALLOC FACTOR # 105 -- Distribution Primary Capacity - NCP
DEPRE	73	Distribution Secondary	DEM 271	ALLOC FACTOR # 106 -- Distri. Secondary Capacity - Customer Max Demands
DEPRE	74	Distribution	CUST 144	ALLOC FACTOR # 907 -- Distribution Plant - Customer Component
DEPRE	75	Other	CUST 377	ALLOC FACTOR # 412 -- Annual Number of Bills
DEPRE	77	TOTAL COMMUNICATION EQP DEPREC EXP	2,500	SUM LINES (68:75)
DEPRE	78			
DEPRE	79	<u>PLUS: TRANSPORTATION EQP DEPREC EXP</u>		
DEPRE	80	Production	DEM 113	ALLOC FACTOR # 130 -- Proposed Production Capacity - 12 CP & 1/13th AD
DEPRE	81	Production	EGY -	ALLOC FACTOR # 201 -- Energy - Output to Line
DEPRE	82	Transmission	DEM -	ALLOC FACTOR # 117 -- Transmission - 12 CP
DEPRE	83	Subtransmission	DEM -	ALLOC FACTOR # 117 -- Transmission - 12 CP
DEPRE	84	Distribution Primary	DEM -	ALLOC FACTOR # 105 -- Distribution Primary Capacity - NCP
DEPRE	85	Distribution Secondary	DEM -	ALLOC FACTOR # 106 -- Distri. Secondary Capacity - Customer Max Demands
DEPRE	86	Distribution	CUST -	ALLOC FACTOR # 907 -- Distribution Plant - Customer Component
DEPRE	87	Other	CUST -	ALLOC FACTOR # 412 -- Annual Number of Bills
DEPRE	88			
DEPRE	89	TOTAL TRANSPORTATION EQP DEPREC EXP	113	SUM LINES (80:87)
DEPRE	90			
DEPRE	91	<u>PLUS: GENERAL & INTANGIBLE DEPREC EXP</u>		
DEPRE	92	Production	DEM 5,906	ALLOC FACTOR # 130 -- Proposed Production Capacity - 12 CP & 1/13th AD
DEPRE	93	Production	EGY 5,352	ALLOC FACTOR # 201 -- Energy - Output to Line
DEPRE	94	Transmission	DEM 162	ALLOC FACTOR # 117 -- Transmission - 12 CP
DEPRE	95	Subtransmission	DEM 839	ALLOC FACTOR # 117 -- Transmission - 12 CP
DEPRE	96	Distribution Primary	DEM 2,555	ALLOC FACTOR # 105 -- Distribution Primary Capacity - NCP
DEPRE	97	Distribution Secondary	DEM 372	ALLOC FACTOR # 106 -- Distri. Secondary Capacity - Customer Max Demands
DEPRE	98	Distribution	CUST 1,640	ALLOC FACTOR # 907 -- Distribution Plant - Customer Component
DEPRE	99	Other	CUST 4,279	ALLOC FACTOR # 412 -- Annual Number of Bills
DEPRE	100			
DEPRE	101	TOTAL GENERAL & INTANGIBLE DEPREC EXP	21,106	SUM LINES (92:99)
DEPRE	102			
DEPRE	103	<u>EQUALS: DEPRECIATION EXPENSE</u>		
DEPRE	104	Production	DEM 107,909	SUM LINES (57 +68 +80 +92)
DEPRE	105	Production	EGY 21,389	SUM LINES (58 +69 +81 +93)
DEPRE	106	Transmission	DEM 6,027	SUM LINES (59 +70 +82 +94)
DEPRE	107	Subtransmission	DEM 11,657	SUM LINES (60 +71 +83 +95)
DEPRE	108	Distribution Primary	DEM 30,780	SUM LINES (61 +72 +84 +96)
DEPRE	109	Distribution Secondary	DEM 27,015	SUM LINES (62 +73 +85 +97)
DEPRE	110	Distribution	CUST 24,249	SUM LINES (63 +74 +86 +98)
DEPRE	111	Other	CUST 4,856	SUM LINES (64 +75 +87 +99)
DEPRE	112			
DEPRE	113	TOTAL DEPRECIATION EXPENSE	233,881	SUM LINES (104:111)

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TAXES OTHER THAN INCOME TAXES - TXOTH

REPORT	LINE NO.		FPSC JURIS	METHOD OF ASSIGNMENT
TXOTH	1	<u>PAYROLL TAXES</u>		
TXOTH	2	Production	DEM 3,274	ALLOC FACTOR # 130 -- Proposed Production Capacity - 12 CP & 1/13th AD
TXOTH	3	Production	EGY 2,988	ALLOC FACTOR # 201 -- Energy - Output to Line
TXOTH	4	Transmission	DEM 90	ALLOC FACTOR # 117 -- Transmission - 12 CP
TXOTH	5	Subtransmission	DEM 465	ALLOC FACTOR # 117 -- Transmission - 12 CP
TXOTH	6	Distribution Primary	DEM 1,417	ALLOC FACTOR # 105 -- Distribution Primary Capacity - NCP
TXOTH	7	Distribution Secondary	DEM 206	ALLOC FACTOR # 106 -- Distri. Secondary Capacity - Customer Max Demands
TXOTH	8	Distribution	CUST 909	ALLOC FACTOR # 907 -- Distribution Plant - Customer Component
TXOTH	9	Other	CUST 2,373	ALLOC FACTOR # 412 -- Annual Number of Bills
TXOTH	10	TOTAL PAYROLL TAXES	<u>11,702</u>	SUM LINES (2:9)
TXOTH	11			
TXOTH	12	<u>PLUS: PROPERTY TAXES</u>		
TXOTH	13	Production	DEM 25,219	ALLOC FACTOR # 130 -- Proposed Production Capacity - 12 CP & 1/13th AD
TXOTH	14	Production	EGY 4,948	ALLOC FACTOR # 201 -- Energy - Output to Line
TXOTH	15	Transmission	DEM 1,759	ALLOC FACTOR # 117 -- Transmission - 12 CP
TXOTH	16	Subtransmission	DEM 3,478	ALLOC FACTOR # 117 -- Transmission - 12 CP
TXOTH	17	Distribution Primary	DEM 7,781	ALLOC FACTOR # 105 -- Distribution Primary Capacity - NCP
TXOTH	18	Distribution Secondary	DEM 5,458	ALLOC FACTOR # 106 -- Distri. Secondary Capacity - Customer Max Demands
TXOTH	19	Distribution	CUST 4,079	ALLOC FACTOR # 907 -- Distribution Plant - Customer Component
TXOTH	20	Other	CUST 421	ALLOC FACTOR # 412 -- Annual Number of Bills
TXOTH	21	TOTAL PROPERTY TAXES	<u>53,141</u>	SUM LINES (13:20)
TXOTH	22			
TXOTH	23			
TXOTH	24	<u>PLUS: OTHER TAXES</u>		
TXOTH	25	Production	DEM 100	ALLOC FACTOR # 130 -- Proposed Production Capacity - 12 CP & 1/13th AD
TXOTH	26	Production	EGY 20	ALLOC FACTOR # 201 -- Energy - Output to Line
TXOTH	27	Transmission	DEM 7	ALLOC FACTOR # 117 -- Transmission - 12 CP
TXOTH	28	Subtransmission	DEM 15	ALLOC FACTOR # 117 -- Transmission - 12 CP
TXOTH	29	Distribution Primary	DEM 27	ALLOC FACTOR # 105 -- Distribution Primary Capacity - NCP
TXOTH	30	Distribution Secondary	DEM 18	ALLOC FACTOR # 106 -- Distri. Secondary Capacity - Customer Max Demands
TXOTH	31	Distribution	CUST 13	ALLOC FACTOR # 907 -- Distribution Plant - Customer Component
TXOTH	32	Other	CUST 1	ALLOC FACTOR # 412 -- Annual Number of Bills
TXOTH	33	TOTAL OTHER TAXES	<u>202</u>	SUM LINES (25:32)
TXOTH	34			
TXOTH	35	<u>EQUALS: NON-REVENUE TAXES</u>		
TXOTH	36	Production	DEM 28,593	SUM LINES (2 +13 +25)
TXOTH	37	Production	EGY 7,938	SUM LINES (3 +14 +26)
TXOTH	38	Transmission	DEM 1,856	SUM LINES (4 +15 +27)
TXOTH	39	Subtransmission	DEM 3,958	SUM LINES (5 +16 +28)
TXOTH	40	Distribution Primary	DEM 9,225	SUM LINES (6 +17 +29)
TXOTH	41	Distribution Secondary	DEM 5,681	SUM LINES (7 +18 +30)
TXOTH	42	Distribution	CUST 5,001	SUM LINES (8 +19 +31)
TXOTH	43	Other	CUST 2,795	SUM LINES (9 +20 +32)
TXOTH	44	TOTAL NON-REVENUE TAXES	<u>65,044</u>	SUM LINES (38:43)

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TAXES OTHER THAN INCOME TAXES - TXOTH

REPORT	LINE NO.		FPSC JURIS	METHOD OF ASSIGNMENT
TXOTH	45	<u>REGULATORY ASSESSMENT FEE</u>		
TXOTH	46	Production	DEM 367	ALLOC FACTOR # 130 -- Proposed Production Capacity - 12 CP & 1/13th AD
TXOTH	47	Production	EGY 74	ALLOC FACTOR # 204 -- Retail Energy - Output to Line
TXOTH	48	Transmission	DEM 28	ALLOC FACTOR # 117 -- Transmission - 12 CP
TXOTH	49	Subtransmission	DEM 56	ALLOC FACTOR # 117 -- Transmission - 12 CP
TXOTH	50	Distribution Primary	DEM 101	ALLOC FACTOR # 105 -- Distribution Primary Capacity - NCP
TXOTH	51	Distribution Secondary	DEM 68	ALLOC FACTOR # 106 -- Distri. Secondary Capacity - Customer Max Demands
TXOTH	52	Distribution	CUST 46	ALLOC FACTOR # 907 -- Distribution Plant - Customer Component
TXOTH	53	Other	CUST 4	ALLOC FACTOR # 412 -- Annual Number of Bills
TXOTH	54	TOTAL REGULATORY ASSESSMENT FEE	<u>744</u>	SUM LINES (48:53)
TXOTH	55			
TXOTH	56			
TXOTH	57	<u>EQUALS: TAXES OTHER THAN INCOME</u>		
TXOTH	58	Production	DEM 28,960	SUM LINES (36 + 46)
TXOTH	59	Production	EGY 8,010	SUM LINES (37 + 47)
TXOTH	60	Transmission	DEM 1,883	SUM LINES (38 + 48)
TXOTH	61	Subtransmission	DEM 4,014	SUM LINES (39 + 49)
TXOTH	62	Distribution Primary	DEM 9,326	SUM LINES (40 + 50)
TXOTH	63	Distribution Secondary	DEM 5,749	SUM LINES (41 + 51)
TXOTH	64	Distribution	CUST 5,047	SUM LINES (42 + 52)
TXOTH	65	Other	CUST <u>2,799</u>	SUM LINES (43 + 53)
TXOTH	66			
TXOTH	67	TOTAL TAXES OTHER THAN INCOME	<u>65,789</u>	SUM LINES (58:65)

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INCOME TAXES - INCTX

Derivation of Operating Income

REPORT	LINE NO.		FPSC JURIS	METHOD OF ASSIGNMENT
INCTX	1	TOTAL OPERATING REVENUES		
INCTX	2	Sales Revenue (incl. Transmission Firm What)	REV 1,041,408	SCH. - OPREV: Line 36
INCTX	3	Production	DEM 1,201	SCH. - OPREV: Line 37
INCTX	4	Production	EGY 8,339	SCH. - OPREV: Line 38
INCTX	5	Transmission	DEM 1,204	SCH. - OPREV: Line 39
INCTX	6	Subtransmission	DEM 347	SCH. - OPREV: Line 40
INCTX	7	Distribution Primary	DEM 9,599	SCH. - OPREV: Line 41
INCTX	8	Distribution Secondary	DEM 383	SCH. - OPREV: Line 42
INCTX	9	Distribution	CUST 188	SCH. - OPREV: Line 43
INCTX	10	Other	CUST 22,808	SCH. - OPREV: Line 44
INCTX	11	TOTAL OPERATING REVENUES	<u>1,085,476</u>	SUM LINES (4:12)
INCTX	12			
INCTX	13	LESS: O&M EXPENSE		
INCTX	14	Production	DEM 97,142	SCH. - O&M: Line 104
INCTX	15	Production	EGY 102,688	SCH. - O&M: Line 105
INCTX	16	Transmission	DEM 2,964	SCH. - O&M: Line 106
INCTX	17	Subtransmission	DEM 15,273	SCH. - O&M: Line 107
INCTX	18	Distribution Primary	DEM 47,193	SCH. - O&M: Line 108
INCTX	19	Distribution Secondary	DEM 8,538	SCH. - O&M: Line 109
INCTX	20	Distribution	CUST 28,047	SCH. - O&M: Line 110
INCTX	21	Other	CUST 53,036	SCH. - O&M: Line 111
INCTX	22	TOTAL O&M EXPENSE	<u>354,680</u>	SUM LINES (18:23)
INCTX	23			
INCTX	24	LESS: FUEL & POWER TRANSACTIONS		
INCTX	25	Production Demand	DEM -	SCH. - O&M: Line 9
INCTX	26	Production Energy	EGY 9,301	SCH. - O&M: Line 10
INCTX	27	TOTAL FUEL & POWER TRANSACTIONS	<u>9,301</u>	SUM LINES (27:28)
INCTX	28			
INCTX	29	LESS: DEPRECIATION EXPENSE		
INCTX	30	Production	DEM 107,909	SCH. - DEPRE: Line 104
INCTX	31	Production	EGY 21,389	SCH. - DEPRE: Line 105
INCTX	32	Transmission	DEM 8,027	SCH. - DEPRE: Line 106
INCTX	33	Subtransmission	DEM 11,657	SCH. - DEPRE: Line 107
INCTX	34	Distribution Primary	DEM 30,780	SCH. - DEPRE: Line 108
INCTX	35	Distribution Secondary	DEM 27,015	SCH. - DEPRE: Line 109
INCTX	36	Distribution	CUST 24,249	SCH. - DEPRE: Line 110
INCTX	37	Other	CUST 4,656	SCH. - DEPRE: Line 111
INCTX	38	TOTAL DEPRECIATION EXPENSE	<u>233,661</u>	SUM LINES (32:)

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INCOME TAXES - INCTX

REPORT	LINE NO.		FPSC JURIS	METHOD OF ASSIGNMENT
INCTX	39	<u>LESS: AMORTIZATION EXPENSE</u>		
INCTX	40	Production	DEM -	EQUALS ZERO
INCTX	41	Production	EGY -	EQUALS ZERO
INCTX	42	Transmission	DEM -	EQUALS ZERO
INCTX	43	Subtransmission	DEM -	EQUALS ZERO
INCTX	44	Distribution Primary	DEM -	EQUALS ZERO
INCTX	45	Distribution Secondary	DEM -	EQUALS ZERO
INCTX	46	Distribution	CUST -	EQUALS ZERO
INCTX	47	Other	CUST -	EQUALS ZERO
INCTX	48	TOTAL AMORTIZATION EXPENSE	-	SUM LINES (40:47)
INCTX	49			
INCTX	50	<u>LESS: TAXES OTHER THAN INCOME</u>		
INCTX	51	Production	DEM 28,960	SCH. - TXOTH: Line 58
INCTX	52	Production	EGY 8,010	SCH. - TXOTH: Line 59
INCTX	53	Transmission	DEM 1,883	SCH. - TXOTH: Line 60
INCTX	54	Subtransmission	DEM 4,014	SCH. - TXOTH: Line 61
INCTX	55	Distribution Primary	DEM 9,326	SCH. - TXOTH: Line 62
INCTX	56	Distribution Secondary	DEM 5,749	SCH. - TXOTH: Line 63
INCTX	57	Distribution	CUST 5,047	SCH. - TXOTH: Line 64
INCTX	58	Other	CUST 2,799	SCH. - TXOTH: Line 65
INCTX	59	TOTAL TAXES OTHER THAN INCOME	65,789	SUM LINES (51:58)
INCTX	60			
INCTX	61	<u>LESS: LOSS ON DISPOSITION & MISC</u>		
INCTX	62	Production	DEM (63)	ALLOC FACTOR # 130 -- Proposed Production Capacity - 12 CP & 1/13th AD
INCTX	63	Production	EGY (12)	ALLOC FACTOR # 201 -- Energy - Output to Line
INCTX	64	Transmission	DEM (4)	ALLOC FACTOR # 117 -- Transmission - 12 CP
INCTX	65	Subtransmission	DEM (8)	ALLOC FACTOR # 117 -- Transmission - 12 CP
INCTX	66	Distribution Primary	DEM (19)	ALLOC FACTOR # 105 -- Distribution Primary Capacity - NCP
INCTX	67	Distribution Secondary	DEM (14)	ALLOC FACTOR # 106 -- Distri. Secondary Capacity - Customer Max Demands
INCTX	68	Distribution	CUST (10)	ALLOC FACTOR # 907 -- Distribution Plant - Customer Component
INCTX	69	Other	CUST (1)	ALLOC FACTOR # 412 -- Annual Number of Bills
INCTX	70	TOTAL OTHER EXPENSES	(132)	SUM LINES (62:69)
INCTX	71			
INCTX	72	<u>EQUALS: OPERATING INCOME</u>		
INCTX	73	Sales	REV 1,041,408	SUM Line 4
INCTX	74	Production	DEM (232,747)	SUM Line 5 less (LINES 16 +27 +32 +40 +51 +62)
INCTX	75	Production	EGY (133,037)	SUM Line 6 less (LINES 17 +28 +33 +41 +52 +63)
INCTX	76	Transmission	DEM (9,666)	SUM Line 7 less (LINES 18 +29 +34 +42 +53 +64)
INCTX	77	Subtransmission	DEM (30,789)	SUM Line 8 less (LINES 19 +30 +35 +43 +54 +65)
INCTX	78	Distribution Primary	DEM (77,681)	SUM Line 9 less (LINES 20 +31 +36 +44 +55 +66)
INCTX	79	Distribution Secondary	DEM (40,905)	SUM Line 10 less (LINES 21 +32 +37 +45 +56 +67)
INCTX	80	Distribution	CUST (57,145)	SUM Line 11 less (LINES 22 +33 +38 +46 +57 +68)
INCTX	81	Other	CUST (37,682)	SUM Line 12 less (LINES 23 +34 + +47 +58 +69)
INCTX	82	TOTAL OPERATING INCOME	421,757	SUM LINES (73:81)

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INCOME TAXES - INCTX

REPORT	LINE NO.		FPSC JURIS	METHOD OF ASSIGNMENT
INCTX	83	<u>LESS: INTEREST EXPENSE</u>		
INCTX	84	Production	DEM 42,247	ALLOC FACTOR # 130 -- Proposed Production Capacity - 12 CP & 1/13th AD
INCTX	85	Production	EGY 8,549	ALLOC FACTOR # 201 -- Energy - Output to Line
INCTX	86	Transmission	DEM 3,114	ALLOC FACTOR # 117 -- Transmission - 12 CP
INCTX	87	Subtransmission	DEM 6,350	ALLOC FACTOR # 117 -- Transmission - 12 CP
INCTX	88	Distribution Primary	DEM 11,591	ALLOC FACTOR # 105 -- Distribution Primary Capacity - NCP
INCTX	89	Distribution Secondary	DEM 7,816	ALLOC FACTOR # 106 -- Distri. Secondary Capacity - Customer Max Demands
INCTX	90	Distribution	CUST 5,337	ALLOC FACTOR # 907 -- Distribution Plant - Customer Component
INCTX	91	Other	CUST 494	ALLOC FACTOR # 412 -- Annual Number of Bills
INCTX	92	TOTAL INTEREST EXPENSE	85,497	SUM LINES (84:91)
INCTX	93			
INCTX	94	<u>PLUS: PERMANENT TIMING DIFFERENCES</u>		
INCTX	95	Production	DEM 284	ALLOC FACTOR # 130 -- Proposed Production Capacity - 12 CP & 1/13th AD
INCTX	96	Production	EGY 58	ALLOC FACTOR # 201 -- Energy - Output to Line
INCTX	97	Transmission	DEM 21	ALLOC FACTOR # 117 -- Transmission - 12 CP
INCTX	98	Subtransmission	DEM 43	ALLOC FACTOR # 117 -- Transmission - 12 CP
INCTX	99	Distribution Primary	DEM 78	ALLOC FACTOR # 105 -- Distribution Primary Capacity - NCP
INCTX	100	Distribution Secondary	DEM 53	ALLOC FACTOR # 106 -- Distri. Secondary Capacity - Customer Max Demands
INCTX	101	Distribution	CUST 36	ALLOC FACTOR # 907 -- Distribution Plant - Customer Component
INCTX	102	Other	CUST 3	ALLOC FACTOR # 412 -- Annual Number of Bills
INCTX	103	TOTAL PERMANENT TIMING DIFFERENCES	575	SUM LINES (95:102)
INCTX	104			
INCTX	105	<u>EQUALS: FLORIDA TAXABLE INCOME</u>		
INCTX	106	Sales	REV 1,041,408	Line 73
INCTX	107	Production	DEM (274,709)	Line 74 - 84 + 95
INCTX	108	Production	EGY (141,529)	Line 75 - 85 + 96
INCTX	109	Transmission	DEM (12,759)	Line 76 - 86 + 97
INCTX	110	Subtransmission	DEM (37,096)	Line 77 - 87 + 98
INCTX	111	Distribution Primary	DEM (89,194)	Line 78 - 88 + 99
INCTX	112	Distribution Secondary	DEM (48,669)	Line 79 - 89 + 100
INCTX	113	Distribution	CUST (62,446)	Line 80 - 90 + 101
INCTX	114	Other	CUST (38,173)	Line 81 - 91 + 102
INCTX	115	TOTAL FLORIDA TAXABLE INCOME	336,835	SUM LINES (106:114)
INCTX	116			
INCTX	117	<u>RESULTS: FLORIDA INCOME TAX @ 0.055</u>		
INCTX	118	Sales	REV 57,277	Line 106 * 0.055 [FL INC TAX RATE]
INCTX	119	Production	DEM (15,109)	Line 107 * 0.055 [FL INC TAX RATE]
INCTX	120	Production	EGY (7,784)	Line 108 * 0.055 [FL INC TAX RATE]
INCTX	121	Transmission	DEM (702)	Line 109 * 0.055 [FL INC TAX RATE]
INCTX	122	Subtransmission	DEM (2,040)	Line 110 * 0.055 [FL INC TAX RATE]
INCTX	123	Distribution Primary	DEM (4,906)	Line 111 * 0.055 [FL INC TAX RATE]
INCTX	124	Distribution Secondary	DEM (2,877)	Line 112 * 0.055 [FL INC TAX RATE]
INCTX	125	Distribution	CUST (3,435)	Line 113 * 0.055 [FL INC TAX RATE]
INCTX	126	Other	CUST (2,099)	Line 114 * 0.055 [FL INC TAX RATE]
INCTX	127	TOTAL FLORIDA INCOME TAX	18,526	SUM LINES (118:126)

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INCOME TAXES - INCTX

REPORT	LINE NO.		FPSC JURIS	METHOD OF ASSIGNMENT
INCTX	128	EQUALS: FEDERAL TAXABLE INCOME		
INCTX	129	Sales	REV 984,131	Line 106 - 118
INCTX	130	Production	DEM (259,600)	Line 107 - 119
INCTX	131	Production	EGY (133,745)	Line 108 - 120
INCTX	132	Transmission	DEM (12,058)	Line 109 - 121
INCTX	133	Subtransmission	DEM (35,055)	Line 110 - 122
INCTX	134	Distribution Primary	DEM (84,288)	Line 111 - 123
INCTX	135	Distribution Secondary	DEM (45,992)	Line 112 - 124
INCTX	136	Distribution	CUST (59,011)	Line 113 - 125
INCTX	137	Other	CUST (38,073)	Line 114 - 126
INCTX	138	TOTAL FEDERAL TAXABLE INCOME	<u>318,309</u>	SUM LINES (129:137)
INCTX	139			
INCTX	140	RESULTS: FEDERAL INCOME TAX @ 0.35		
INCTX	141	Sales	REV 344,446	Line 129 * 0.35 [FED INC TAX RATE]
INCTX	142	Production	DEM (90,860)	Line 130 * 0.35 [FED INC TAX RATE]
INCTX	143	Production	EGY (46,811)	Line 131 * 0.35 [FED INC TAX RATE]
INCTX	144	Transmission	DEM (4,220)	Line 132 * 0.35 [FED INC TAX RATE]
INCTX	145	Subtransmission	DEM (12,269)	Line 133 * 0.35 [FED INC TAX RATE]
INCTX	146	Distribution Primary	DEM (29,501)	Line 134 * 0.35 [FED INC TAX RATE]
INCTX	147	Distribution Secondary	DEM (16,097)	Line 135 * 0.35 [FED INC TAX RATE]
INCTX	148	Distribution	CUST (20,654)	Line 136 * 0.35 [FED INC TAX RATE]
INCTX	149	Other	CUST (12,626)	Line 137 * 0.35 [FED INC TAX RATE]
INCTX	150	TOTAL FEDERAL INCOME TAX	<u>111,408</u>	SUM LINES (141:149)
INCTX	151			
INCTX	152	ADJ. TO INCOME TAXES (True-ups, Excess Deferred, & ITC)		
INCTX	153	Production	DEM (333)	ALLOC FACTOR # 130 -- Proposed Production Capacity - 12 CP & 1/13th AD
INCTX	154	Production	EGY (67)	ALLOC FACTOR # 201 -- Energy - Output to Line
INCTX	155	Transmission	DEM (25)	ALLOC FACTOR # 117 -- Transmission - 12 CP
INCTX	156	Subtransmission	DEM (50)	ALLOC FACTOR # 117 -- Transmission - 12 CP
INCTX	157	Distribution Primary	DEM (91)	ALLOC FACTOR # 105 -- Distribution Primary Capacity - NCP
INCTX	158	Distribution Secondary	DEM (62)	ALLOC FACTOR # 106 -- Distri. Secondary Capacity - Customer Max Demands
INCTX	159	Distribution	CUST (42)	ALLOC FACTOR # 907 -- Distribution Plant - Customer Component
INCTX	160	Other	CUST (4)	ALLOC FACTOR # 412 -- Annual Number of Bills
INCTX	161	TOTAL ADJUSTMENT TO INCOME TAXES	<u>(673)</u>	SUM LINES (153:160)
INCTX	162			
INCTX	163			
INCTX	164	TOTAL INCOME TAXES (FED. STATE, & ADJ.)		
INCTX	165	Sales	REV 401,723	SUM LINES (118 +141)
INCTX	166	Production	DEM (106,302)	SUM LINES (119 +142 + 153)
INCTX	167	Production	EGY (54,662)	SUM LINES (120 +143 + 154)
INCTX	168	Transmission	DEM (4,946)	SUM LINES (121 +144 + 155)
INCTX	169	Subtransmission	DEM (14,360)	SUM LINES (122 +145 + 158)
INCTX	170	Distribution Primary	DEM (34,498)	SUM LINES (123 +146 + 157)
INCTX	171	Distribution Secondary	DEM (18,836)	SUM LINES (124 +147 + 158)
INCTX	172	Distribution	CUST (24,131)	SUM LINES (125 +148 + 159)
INCTX	173	Other	CUST (14,729)	SUM LINES (126 +149 + 160)
INCTX	174			
INCTX	175	TOTAL INCOME TAXES	<u>129,261</u>	SUM LINES (165:173)

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PLANT IN SERVICE - PLTSVC

REPORT	LINE NO.		FPSC JURIS	METHOD OF ASSIGNMENT
PLTSVC	1	<u>PRODUCTION PLANT</u>		
PLTSVC	2	Production Demand	DEM 2,988,919	ALLOC FACTOR # 130 -- Proposed Production Capacity - 12 CP & 1/13th AD
PLTSVC	3	Production Energy	EGY 555,107	ALLOC FACTOR # 201 -- Energy - Output to Line
PLTSVC	4	TOTAL PRODUCTION PLANT	<u>3,544,026</u>	SUM LINES (2:3)
PLTSVC	5			
PLTSVC	6			
PLTSVC	7	<u>TRANSMISSION PLANT</u>		
PLTSVC	8	Step-Up Substations	DEM 49,165	ALLOC FACTOR # 130 -- Proposed Production Capacity - 12 CP & 1/13th AD
PLTSVC	9			
PLTSVC	10	High-Volt Substations & Lines	DEM 202,477	ALLOC FACTOR # 117 -- Transmission - 12 CP
PLTSVC	11			
PLTSVC	12	Subtransmission		
PLTSVC	13	Substations	DEM 183,702	ALLOC FACTOR # 117 -- Transmission - 12 CP
PLTSVC	14	Lines	DEM 215,808	ALLOC FACTOR # 117 -- Transmission - 12 CP
PLTSVC	15	Subtransmission	<u>399,510</u>	SUM LINES (13:14)
PLTSVC	16			
PLTSVC	17	TOTAL TRANSMISSION PLANT	<u>651,151</u>	SUM LINES (8+ 10+ 15)

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PLANT IN SERVICE - PLTSVC

REPORT	LINE NO.		FPSC JURIS	METHOD OF ASSIGNMENT
PLTSVC	18	<u>DISTRIBUTION PLANT</u>		
PLTSVC	19	Substations	DEM 220,498	ALLOC FACTOR # 105 -- Distribution Primary Capacity - NCP
PLTSVC	20			
PLTSVC	21	Poles Direct	CUST 23,228	ALLOC FACTOR # 310 -- Street Light Facilities - LS Direct Assignment
PLTSVC	22	Poles Primary	DEM 217,050	ALLOC FACTOR # 105 -- Distribution Primary Capacity - NCP
PLTSVC	23	Poles Primary (MDS)	CUST -	ALLOC FACTOR # 418 -- Distribution Primary - Customer Component
PLTSVC	24	Poles Secondary	DEM 9,448	ALLOC FACTOR # 106 -- Distrl. Secondary Capacity - Customer Max Demands
PLTSVC	25	Poles Secondary (MDS)	CUST -	ALLOC FACTOR # 420 -- Distribution Secondary - Customer Component
PLTSVC	26	TOTAL POLES	<u>249,726</u>	SUM LINES (21:25)
PLTSVC	27			
PLTSVC	28	OH Lines Direct	CUST 5,804	ALLOC FACTOR # 310 -- Street Light Facilities - LS Direct Assignment
PLTSVC	29	OH Lines Primary	DEM 194,898	ALLOC FACTOR # 105 -- Distribution Primary Capacity - NCP
PLTSVC	30	OH Lines Primary (MDS)	CUST -	ALLOC FACTOR # 418 -- Distribution Primary - Customer Component
PLTSVC	31	OH Lines Secondary	DEM 33,335	ALLOC FACTOR # 106 -- Distrl. Secondary Capacity - Customer Max Demands
PLTSVC	32	OH Lines Secondary (MDS)	CUST -	ALLOC FACTOR # 420 -- Distribution Secondary - Customer Component
PLTSVC	33	TOTAL OH LINES	<u>234,037</u>	SUM LINES (28:32)
PLTSVC	34			
PLTSVC	35	UG Lines Direct	CUST -	ALLOC FACTOR # 310 -- Street Light Facilities - LS Direct Assignment
PLTSVC	36	UG Lines Primary	DEM 283,170	ALLOC FACTOR # 105 -- Distribution Primary Capacity - NCP
PLTSVC	37	UG Lines Primary (MDS)	CUST -	ALLOC FACTOR # 418 -- Distribution Primary - Customer Component
PLTSVC	38	UG Lines Secondary	DEM 124,131	ALLOC FACTOR # 106 -- Distrl. Secondary Capacity - Customer Max Demands
PLTSVC	39	UG Lines Secondary (MDS)	CUST -	ALLOC FACTOR # 420 -- Distribution Secondary - Customer Component
PLTSVC	40	TOTAL UG LINES	<u>407,301</u>	SUM LINES (35:39)
PLTSVC	41			
PLTSVC	42	Transformers	DEM 497,335	ALLOC FACTOR # 106 -- Distrl. Secondary Capacity - Customer Max Demands
PLTSVC	43	Transformers (MDS)	CUST -	ALLOC FACTOR # 420 -- Distribution Secondary - Customer Component
PLTSVC	44			
PLTSVC	45	Services	CUST 194,385	ALLOC FACTOR # 420 -- Distribution Secondary - Customer Component
PLTSVC	46	Meters	CUST 80,375	ALLOC FACTOR # 308 -- Meter Investment Assignment
PLTSVC	47	Interruptible Equipment	CUST 1,643	ALLOC FACTOR # 309 -- Interruptible Equipment - IS Direct Assign
PLTSVC	48	Street Lighting	CUST 176,898	ALLOC FACTOR # 310 -- Street Light Facilities - LS Direct Assignment
PLTSVC	49			
PLTSVC	50	Distribution Plant	DEM 1,579,865	SUM TOTAL (Line 19 thru Line 48) LABELED AS DEM
PLTSVC	51	Distribution Plant	CUST 482,334	SUM TOTAL (Line 19 thru Line 48) LABELED AS CUST
PLTSVC	52			
PLTSVC	53	TOTAL DISTRIBUTION PLANT	<u>2,062,199</u>	SUM LINES (50:51)
PLTSVC	54			
PLTSVC	55			
PLTSVC	56	<u>PROD. TRANS. & DIST PLANT</u>		
PLTSVC	57	Production	DEM 3,038,084	SUM LINES (2 + 8)
PLTSVC	58	Production	EGY 555,107	SUM LINES 3
PLTSVC	59	Transmission	DEM 202,477	SUM LINES 10
PLTSVC	60	Subtransmission	DEM 399,510	SUM LINES 15
PLTSVC	61	Distribution Primary	DEM 915,817	SUM LINES (19 +22 +29 +36)
PLTSVC	62	Distribution Secondary	DEM 664,249	SUM LINES (24 +31 +38 +42)
PLTSVC	63	Distribution	CUST 482,334	SUM Line (51)
PLTSVC	64	Other	CUST -	EQUALS ZERO
PLTSVC	65	TOTAL PROD, TRANS, & DIST PLANT	<u>6,257,377</u>	SUM LINES (57:64)

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PLANT IN SERVICE - PLTSVC

REPORT	LINE NO.		FPSC JURIS	METHOD OF ASSIGNMENT
PLTSVC	66	<u>PLUS: COMMUNICATION EQUIPMENT</u>		
PLTSVC	67	Production	DEM 7,782	ALLOC FACTOR # 130 -- Proposed Production Capacity - 12 CP & 1/13th AD
PLTSVC	68	Production	EGY 5,700	ALLOC FACTOR # 201 -- Energy - Output to Line
PLTSVC	69	Transmission	DEM 2,743	ALLOC FACTOR # 117 -- Transmission - 12 CP
PLTSVC	70	Subtransmission	DEM 1,361	ALLOC FACTOR # 117 -- Transmission - 12 CP
PLTSVC	71	Distribution Primary	DEM 6,693	ALLOC FACTOR # 105 -- Distribution Primary Capacity - NCP
PLTSVC	72	Distribution Secondary	DEM 3,278	ALLOC FACTOR # 106 -- Distri. Secondary Capacity - Customer Max Demands
PLTSVC	73	Distribution	CUST 1,746	ALLOC FACTOR # 907 -- Distribution Plant - Customer Component
PLTSVC	74	Other	CUST 4,557	ALLOC FACTOR # 412 -- Annual Number of Bills
PLTSVC	75	TOTAL COMMUNICATION EQUIPMENT	<u>33,860</u>	SUM LINES (67:74)
PLTSVC	76			
PLTSVC	77	<u>PLUS: TRANSPORTATION EQUIPMENT</u>		
PLTSVC	78	Production	DEM 2,027	ALLOC FACTOR # 130 -- Proposed Production Capacity - 12 CP & 1/13th AD
PLTSVC	79	Production	EGY -	ALLOC FACTOR # 201 -- Energy - Output to Line
PLTSVC	80	Transmission	DEM 325	ALLOC FACTOR # 117 -- Transmission - 12 CP
PLTSVC	81	Subtransmission	DEM 1,681	ALLOC FACTOR # 117 -- Transmission - 12 CP
PLTSVC	82	Distribution Primary	DEM 5,119	ALLOC FACTOR # 105 -- Distribution Primary Capacity - NCP
PLTSVC	83	Distribution Secondary	DEM 746	ALLOC FACTOR # 106 -- Distri. Secondary Capacity - Customer Max Demands
PLTSVC	84	Distribution	CUST 3,285	ALLOC FACTOR # 907 -- Distribution Plant - Customer Component
PLTSVC	85	Other	CUST 8,573	ALLOC FACTOR # 412 -- Annual Number of Bills
PLTSVC	86	TOTAL TRANSPORTATION EQUIPMENT	<u>21,755</u>	SUM LINES (78:85)
PLTSVC	87			
PLTSVC	88	<u>PLUS: GENERAL & INTANGIBLE</u>		
PLTSVC	89	Production	DEM 54,800	ALLOC FACTOR # 130 -- Proposed Production Capacity - 12 CP & 1/13th AD
PLTSVC	90	Production	EGY 48,286	ALLOC FACTOR # 201 -- Energy - Output to Line
PLTSVC	91	Transmission	DEM 1,814	ALLOC FACTOR # 117 -- Transmission - 12 CP
PLTSVC	92	Subtransmission	DEM 7,569	ALLOC FACTOR # 117 -- Transmission - 12 CP
PLTSVC	93	Distribution Primary	DEM 23,882	ALLOC FACTOR # 105 -- Distribution Primary Capacity - NCP
PLTSVC	94	Distribution Secondary	DEM 3,358	ALLOC FACTOR # 106 -- Distri. Secondary Capacity - Customer Max Demands
PLTSVC	95	Distribution	CUST 14,793	ALLOC FACTOR # 907 -- Distribution Plant - Customer Component
PLTSVC	96	Other	CUST 38,700	ALLOC FACTOR # 412 -- Annual Number of Bills
PLTSVC	97	TOTAL GENERAL & INTANGIBLE	<u>193,202</u>	SUM LINES (89:96)
PLTSVC	98			
PLTSVC	99	<u>EQUALS: PLANT IN SERVICE</u>		
PLTSVC	100	Production	DEM 3,102,693	SUM LINES (57 +67 +78 +89)
PLTSVC	101	Production	EGY 609,093	SUM LINES (58 +68 +79 +90)
PLTSVC	102	Transmission	DEM 207,358	SUM LINES (59 +69 +80 +91)
PLTSVC	103	Subtransmission	DEM 410,121	SUM LINES (60 +70 +81 +92)
PLTSVC	104	Distribution Primary	DEM 951,310	SUM LINES (61 +71 +82 +93)
PLTSVC	105	Distribution Secondary	DEM 671,631	SUM LINES (62 +72 +83 +94)
PLTSVC	106	Distribution	CUST 502,158	SUM LINES (63 +73 +84 +95)
PLTSVC	107	Other	CUST 51,830	SUM LINES (64 +74 +85 +96)
PLTSVC	108			
PLTSVC	109	TOTAL PLANT IN SERVICE	<u>6,506,194</u>	SUM LINES (100:107)

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PLANT HELD FOR FUTURE USE - PHFFU

REPORT	LINE NO.		FPSC JURIS	METHOD OF ASSIGNMENT
PHFFU	1	<u>PLANT HELD FOR FUTURE USE</u>		
PHFFU	2	Production	DEM 1,738	ALLOC FACTOR # 130 -- Proposed Production Capacity - 12 CP & 1/13th AD
PHFFU	3	Production	EGY -	ALLOC FACTOR # 201 -- Energy - Output to Line
PHFFU	4	Transmission	DEM 9,115	ALLOC FACTOR # 117 -- Transmission - 12 CP
PHFFU	5	Subtransmission	DEM 17,986	ALLOC FACTOR # 117 -- Transmission - 12 CP
PHFFU	6	Distribution Primary	DEM 6,569	ALLOC FACTOR # 105 -- Distribution Primary Capacity - NCP
PHFFU	7	Distribution Secondary	DEM -	ALLOC FACTOR # 106 -- Distri. Secondary Capacity - Customer Max Demands
PHFFU	8	Distribution	CUST -	ALLOC FACTOR # 907 -- Distribution Plant - Customer Component
PHFFU	9	Other	CUST -	ALLOC FACTOR # 412 -- Annual Number of Bills
PHFFU	10			
PHFFU	11	TOTAL PLANT HELD FOR FUTURE USE	<u>35,409</u>	SUM LINES (2:9)

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ACCUMULATED RESERVE FOR DEPRECIATION - ACCDPR

REPORT	LINE NO.		FPSC JURIS	METHOD OF ASSIGNMENT
ACCDPR	1	<u>PRODUCTION RESERVE</u>		
ACCDPR	2	Production Demand	DEM 1,027,827	ALLOC FACTOR # 130 -- Proposed Production Capacity - 12 CP & 1/13th AD
ACCDPR	3	Production Energy	EGY 290,366	ALLOC FACTOR # 201 -- Energy - Output to Line
ACCDPR	4	TOTAL PRODUCTION DEPREE RESERVE	<u>1,288,193</u>	SUM LINES (2:3)
ACCDPR	5			
ACCDPR	6			
ACCDPR	7	<u>TRANSMISSION RESERVE</u>		
ACCDPR	8	Step-Up Substations	DEM 17,343	ALLOC FACTOR # 130 -- Proposed Production Capacity - 12 CP & 1/13th AD
ACCDPR	9			
ACCDPR	10	High-Volt Transmission Lines	DEM 61,864	ALLOC FACTOR # 117 -- Transmission - 12 CP
ACCDPR	11			
ACCDPR	12	Subtransmission		
ACCDPR	13	Substations	DEM 42,400	ALLOC FACTOR # 117 -- Transmission - 12 CP
ACCDPR	14	Lines	DEM 70,376	ALLOC FACTOR # 117 -- Transmission - 12 CP
ACCDPR	15	Subtransmission	<u>112,776</u>	SUM LINES (13:14)
ACCDPR	16			
ACCDPR	17	TOTAL TRANSMISSION DEPREE RESERVE	<u>191,983</u>	SUM LINES (8+ 10+ 15)

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ACCUMULATED RESERVE FOR DEPRECIATION - ACCDPR

REPORT	LINE NO.		FPSC JURIS	METHOD OF ASSIGNMENT
ACCDPR	18	<u>DISTRIBUTION RESERVE</u>		
ACCDPR	19	Substations	DEM 51,565	ALLOC FACTOR # 105 -- Distribution Primary Capacity - NCP
ACCDPR	20			
ACCDPR	21	Poles Direct	CUST 13,394	ALLOC FACTOR # 310 -- Street Light Facilities - LS Direct Assignment
ACCDPR	22	Poles Primary	DEM 125,156	ALLOC FACTOR # 105 -- Distribution Primary Capacity - NCP
ACCDPR	23	Poles Primary (MDS)	CUST -	ALLOC FACTOR # 418 -- Distribution Primary - Customer Component
ACCDPR	24	Poles Secondary	DEM 5,448	ALLOC FACTOR # 108 -- Distri. Secondary Capacity - Customer Max Demands
ACCDPR	25	Poles Secondary (MDS)	CUST -	ALLOC FACTOR # 420 -- Distribution Secondary - Customer Component
ACCDPR	26	TOTAL POLES	<u>143,997</u>	SUM LINES (21:25)
ACCDPR	27			
ACCDPR	28	OH Lines Direct	CUST 2,864	ALLOC FACTOR # 310 -- Street Light Facilities - LS Direct Assignment
ACCDPR	29	OH Lines Primary	DEM 96,186	ALLOC FACTOR # 105 -- Distribution Primary Capacity - NCP
ACCDPR	30	OH Lines Primary (MDS)	CUST -	ALLOC FACTOR # 418 -- Distribution Primary - Customer Component
ACCDPR	31	OH Lines Secondary	DEM 16,451	ALLOC FACTOR # 106 -- Distri. Secondary Capacity - Customer Max Demands
ACCDPR	32	OH Lines Secondary (MDS)	CUST -	ALLOC FACTOR # 420 -- Distribution Secondary - Customer Component
ACCDPR	33	TOTAL OH LINES	<u>115,501</u>	SUM LINES (28:32)
ACCDPR	34			
ACCDPR	35	UG Lines Direct	CUST -	ALLOC FACTOR # 310 -- Street Light Facilities - LS Direct Assignment
ACCDPR	36	UG Lines Primary	DEM 72,934	ALLOC FACTOR # 105 -- Distribution Primary Capacity - NCP
ACCDPR	37	UG Lines Primary (MDS)	CUST -	ALLOC FACTOR # 418 -- Distribution Primary - Customer Component
ACCDPR	38	UG Lines Secondary	DEM 31,971	ALLOC FACTOR # 108 -- Distri. Secondary Capacity - Customer Max Demands
ACCDPR	39	UG Lines Secondary (MDS)	CUST -	ALLOC FACTOR # 420 -- Distribution Secondary - Customer Component
ACCDPR	40	TOTAL UG LINES	<u>104,905</u>	SUM LINES (35:39)
ACCDPR	41			
ACCDPR	42	Transformers	DEM 213,342	ALLOC FACTOR # 106 -- Distri. Secondary Capacity - Customer Max Demands
ACCDPR	43	Transformers (MDS)	CUST -	ALLOC FACTOR # 420 -- Distribution Secondary - Customer Component
ACCDPR	44			
ACCDPR	45	Services	CUST 90,801	ALLOC FACTOR # 420 -- Distribution Secondary - Customer Component
ACCDPR	46	Meters	CUST 26,497	ALLOC FACTOR # 308 -- Meter Investment Assignment
ACCDPR	47	Interruptible Equipment	CUST 574	ALLOC FACTOR # 309 -- Interruptible Equipment - IS Direct Assign
ACCDPR	48	Street Lighting	CUST 84,458	ALLOC FACTOR # 310 -- Street Light Facilities - LS Direct Assignment
ACCDPR	49			
ACCDPR	50	Distribution Reserve	DEM 613,052	SUM TOTAL (Line 19 thru Line 48) LABELED AS DEM
ACCDPR	51	Distribution Reserve	CUST 218,588	SUM TOTAL (Line 19 thru Line 48) LABELED AS CUST
ACCDPR	52			
ACCDPR	53	TOTAL DISTRIBUTION DEPREE RESERVE	<u>831,641</u>	SUM LINES (50:51)
ACCDPR	54			
ACCDPR	55			
ACCDPR	56	<u>PROD. TRANS. & DIST RESERVE</u>		
ACCDPR	57	Production	DEM 1,045,171	SUM LINES (2 +8)
ACCDPR	58	Production	EGY 280,366	SUM Line 3
ACCDPR	59	Transmission	DEM 61,864	SUM Line 10
ACCDPR	60	Subtransmission	DEM 112,776	SUM Line 15
ACCDPR	61	Distribution Primary	DEM 345,840	SUM LINES (19 +22 +29 +36)
ACCDPR	62	Distribution Secondary	DEM 287,212	SUM LINES (24 +31 +38 +42)
ACCDPR	63	Distribution	CUST 218,588	SUM Line (51)
ACCDPR	64	Other	CUST -	EQUALS ZERO
ACCDPR	65			
ACCDPR	66	TOTAL PROD, TRANS, & DIST DEPREE RESERVE	<u>2,311,817</u>	SUM LINES (57:64)

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ACCUMULATED RESERVE FOR DEPRECIATION - ACCDPR

REPORT	LINE NO.		FPSC JURIS	METHOD OF ASSIGNMENT
ACCDPR	67	<u>PLUS: COMMUNICATION EQUIPMENT</u>		
ACCDPR	68	Production	DEM 5,199	ALLOC FACTOR # 130 -- Proposed Production Capacity - 12 CP & 1/13th AD
ACCDPR	69	Production	EGY 3,808	ALLOC FACTOR # 201 -- Energy - Output to Line
ACCDPR	70	Transmission	DEM 1,832	ALLOC FACTOR # 117 -- Transmission - 12 CP
ACCDPR	71	Subtransmission	DEM 909	ALLOC FACTOR # 117 -- Transmission - 12 CP
ACCDPR	72	Distribution Primary	DEM 4,471	ALLOC FACTOR # 105 -- Distribution Primary Capacity - NCP
ACCDPR	73	Distribution Secondary	DEM 2,190	ALLOC FACTOR # 106 -- Distri. Secondary Capacity - Customer Max Demands
ACCDPR	74	Distribution	CUST 1,187	ALLOC FACTOR # 907 -- Distribution Plant - Customer Component
ACCDPR	75	Other	CUST 3,044	ALLOC FACTOR # 412 -- Annual Number of Bills
ACCDPR	76	TOTAL COMM EQUIP DEPRE RESERVE	<u>22,619</u>	SUM LINES (68:75)
ACCDPR	77			
ACCDPR	78	<u>PLUS: TRANSPORTATION EQUIPMENT</u>		
ACCDPR	79	Production	DEM (2,316)	ALLOC FACTOR # 130 -- Proposed Production Capacity - 12 CP & 1/13th AD
ACCDPR	80	Production	EGY -	ALLOC FACTOR # 201 -- Energy - Output to Line
ACCDPR	81	Transmission	DEM 246	ALLOC FACTOR # 117 -- Transmission - 12 CP
ACCDPR	82	Subtransmission	DEM 1,270	ALLOC FACTOR # 117 -- Transmission - 12 CP
ACCDPR	83	Distribution Primary	DEM 3,866	ALLOC FACTOR # 105 -- Distribution Primary Capacity - NCP
ACCDPR	84	Distribution Secondary	DEM 563	ALLOC FACTOR # 106 -- Distri. Secondary Capacity - Customer Max Demands
ACCDPR	85	Distribution	CUST 2,481	ALLOC FACTOR # 907 -- Distribution Plant - Customer Component
ACCDPR	86	Other	CUST 6,475	ALLOC FACTOR # 412 -- Annual Number of Bills
ACCDPR	87	TOTAL TRANSP EQUIP DEPRE RESERVE	<u>12,586</u>	SUM LINES (79:86)
ACCDPR	88			
ACCDPR	89	<u>PLUS: GENERAL & INTANGIBLE</u>		
ACCDPR	90	Production	DEM 25,365	ALLOC FACTOR # 130 -- Proposed Production Capacity - 12 CP & 1/13th AD
ACCDPR	91	Production	EGY 22,583	ALLOC FACTOR # 201 -- Energy - Output to Line
ACCDPR	92	Transmission	DEM 787	ALLOC FACTOR # 117 -- Transmission - 12 CP
ACCDPR	93	Subtransmission	DEM 3,540	ALLOC FACTOR # 117 -- Transmission - 12 CP
ACCDPR	94	Distribution Primary	DEM 11,025	ALLOC FACTOR # 105 -- Distribution Primary Capacity - NCP
ACCDPR	95	Distribution Secondary	DEM 1,571	ALLOC FACTOR # 106 -- Distri. Secondary Capacity - Customer Max Demands
ACCDPR	96	Distribution	CUST 6,919	ALLOC FACTOR # 907 -- Distribution Plant - Customer Component
ACCDPR	97	Other	CUST 18,083	ALLOC FACTOR # 412 -- Annual Number of Bills
ACCDPR	98	TOTAL GENERAL & INTANGIBLE	<u>89,872</u>	SUM LINES (90:97)
ACCDPR	99			
ACCDPR	100	<u>EQUALS: DEPRECIATION RESERVE</u>		
ACCDPR	101	Production	DEM 1,073,418	SUM LINES (57 +58 +79 +90)
ACCDPR	102	Production	EGY 286,757	SUM LINES (58 +69 +80 +91)
ACCDPR	103	Transmission	DEM 64,729	SUM LINES (59 +70 +81 +92)
ACCDPR	104	Subtransmission	DEM 118,495	SUM LINES (60 +71 +82 +93)
ACCDPR	105	Distribution Primary	DEM 365,203	SUM LINES (61 +72 +83 +94)
ACCDPR	106	Distribution Secondary	DEM 271,536	SUM LINES (62 +73 +84 +95)
ACCDPR	107	Distribution	CUST 229,155	SUM LINES (63 +74 +85 +96)
ACCDPR	108	Other	CUST 27,602	SUM LINES (64 +75 +86 +97)
ACCDPR	109			
ACCDPR	110	TOTAL ACCUM DEPRECIATION RESERVE	<u>2,436,894</u>	SUM LINES (101:108)

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WORKING CAPITAL - WKCAP

REPORT	LINE NO.		FPSC JURIS		METHOD OF ASSIGNMENT
WKCAP	1	<u>MATERIALS & SUPPLIES</u>			
WKCAP	2	Production	DEM	31,870	ALLOC FACTOR # 130 -- Proposed Production Capacity - 12 CP & 1/13th AD
WKCAP	3	Production	EGY	5,823	ALLOC FACTOR # 201 -- Energy - Output to Line
WKCAP	4	Transmission	DEM	2,124	ALLOC FACTOR # 117 -- Transmission - 12 CP
WKCAP	5	Subtransmission	DEM	4,191	ALLOC FACTOR # 117 -- Transmission - 12 CP
WKCAP	6	Distribution Primary	DEM	9,605	ALLOC FACTOR # 105 -- Distribution Primary Capacity - NCP
WKCAP	7	Distribution Secondary	DEM	6,968	ALLOC FACTOR # 106 -- Distri. Secondary Capacity - Customer Max Demands
WKCAP	8	Distribution	CUST	5,060	ALLOC FACTOR # 907 -- Distribution Plant - Customer Component
WKCAP	9	Other	CUST	-	ALLOC FACTOR # 412 -- Annual Number of Bills
WKCAP	10	TOTAL MATERIALS & SUPPLIES		<u>65,641</u>	SUM LINES (2:9)
WKCAP	11				
WKCAP	12	<u>PLUS: EXCLUSIONS</u>			
WKCAP	13	Production	DEM	(1,835)	ALLOC FACTOR # 130 -- Proposed Production Capacity - 12 CP & 1/13th AD
WKCAP	14	Production	EGY	(360)	ALLOC FACTOR # 201 -- Energy - Output to Line
WKCAP	15	Transmission	DEM	(128)	ALLOC FACTOR # 117 -- Transmission - 12 CP
WKCAP	16	Subtransmission	DEM	(253)	ALLOC FACTOR # 117 -- Transmission - 12 CP
WKCAP	17	Distribution Primary	DEM	(566)	ALLOC FACTOR # 105 -- Distribution Primary Capacity - NCP
WKCAP	18	Distribution Secondary	DEM	(397)	ALLOC FACTOR # 106 -- Distri. Secondary Capacity - Customer Max Demands
WKCAP	19	Distribution	CUST	(297)	ALLOC FACTOR # 907 -- Distribution Plant - Customer Component
WKCAP	20	Other	CUST	(31)	ALLOC FACTOR # 412 -- Annual Number of Bills
WKCAP	21	TOTAL CASH		<u>(3,868)</u>	SUM LINES (13:20)
WKCAP	22				
WKCAP	23	<u>PLUS: NET ADDITIONS</u>			
WKCAP	24	Production	DEM	228,865	ALLOC FACTOR # 130 -- Proposed Production Capacity - 12 CP & 1/13th AD
WKCAP	25	Production	EGY	44,904	ALLOC FACTOR # 201 -- Energy - Output to Line
WKCAP	26	Transmission	DEM	15,959	ALLOC FACTOR # 117 -- Transmission - 12 CP
WKCAP	27	Subtransmission	DEM	31,561	ALLOC FACTOR # 117 -- Transmission - 12 CP
WKCAP	28	Distribution Primary	DEM	70,617	ALLOC FACTOR # 105 -- Distribution Primary Capacity - NCP
WKCAP	29	Distribution Secondary	DEM	49,514	ALLOC FACTOR # 106 -- Distri. Secondary Capacity - Customer Max Demands
WKCAP	30	Distribution	CUST	37,020	ALLOC FACTOR # 907 -- Distribution Plant - Customer Component
WKCAP	31	Other	CUST	3,821	ALLOC FACTOR # 412 -- Annual Number of Bills
WKCAP	32	TOTAL NET ADDITIONS		<u>482,261</u>	SUM LINES (24:31)
WKCAP	33				
WKCAP	34	<u>MINUS: NET DEDUCTIONS</u>			
WKCAP	35	Production	DEM	276,651	ALLOC FACTOR # 130 -- Proposed Production Capacity - 12 CP & 1/13th AD
WKCAP	36	Production	EGY	54,279	ALLOC FACTOR # 201 -- Energy - Output to Line
WKCAP	37	Transmission	DEM	19,291	ALLOC FACTOR # 117 -- Transmission - 12 CP
WKCAP	38	Subtransmission	DEM	38,151	ALLOC FACTOR # 117 -- Transmission - 12 CP
WKCAP	39	Distribution Primary	DEM	85,361	ALLOC FACTOR # 105 -- Distribution Primary Capacity - NCP
WKCAP	40	Distribution Secondary	DEM	59,852	ALLOC FACTOR # 106 -- Distri. Secondary Capacity - Customer Max Demands
WKCAP	41	Distribution	CUST	44,750	ALLOC FACTOR # 907 -- Distribution Plant - Customer Component
WKCAP	42	Other	CUST	4,619	ALLOC FACTOR # 412 -- Annual Number of Bills
WKCAP	43	TOTAL NET DEDUCTIONS		<u>582,954</u>	SUM LINES (35:42)

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WORKING CAPITAL - WKCAP

REPORT	LINE NO.		FPSC JURIS	METHOD OF ASSIGNMENT
WKCAP	44	<u>PLUS: FUEL INVENTORY</u>		
WKCAP	45	Production	EGY	ALLOC FACTOR # 201 - Energy - Output to Line
WKCAP	46	TOTAL FUEL INVENTORY	<u>100,038</u>	Sum Line 45
WKCAP	47			
WKCAP	48	<u>EQUALS: WORKING CAPITAL (incl. fuel inventory)</u>		
WKCAP	49	Production	DEM	SUM LINES (2 +13 +24) - Line 35
WKCAP	50	Production	EGY	SUM LINES (3 +14 +25 +45) - Line 36
WKCAP	51	Transmission	DEM	SUM LINES (4 +15 +28) - Line 37
WKCAP	52	Subtransmission	DEM	SUM LINES (5 +16 +27) - Line 38
WKCAP	53	Distribution Primary	DEM	SUM LINES (6 +17 +28) - Line 39
WKCAP	54	Distribution Secondary	DEM	SUM LINES (7 +18 +29) - Line 40
WKCAP	55	Distribution	CUST	SUM LINES (8 +19 +30) - Line 41
WKCAP	56	Other	CUST	SUM LINES (9 +20 +31) - Line 42
WKCAP	57			
WKCAP	58	TOTAL WORKING CAPITAL	<u>61,119</u>	SUM LINES (49:56)

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CONSTRUCTION WORK IN PROGRESS - CWIP

REPORT	LINE NO.		FPSC JURIS	METHOD OF ASSIGNMENT
CWIP	1	<u>PRODUCTION CWIP</u>		
CWIP	2	Production Demand	DEM 128,934	ALLOC FACTOR # 130 - Proposed Production Capacity - 12 CP & 1/13th AD
CWIP	3	Production Energy	EGY 13,412	ALLOC FACTOR # 201 - Energy - Output to Line
CWIP	4	TOTAL PRODUCTION CWIP	<u>142,347</u>	SUM LINES (2:3)
CWIP	5			
CWIP	6			
CWIP	7	<u>TRANSMISSION CWIP</u>		
CWIP	8	Step-Up Substations	DEM -	ALLOC FACTOR # 130 - Proposed Production Capacity - 12 CP & 1/13th AD
CWIP	9	Hi-Volt Transmission	DEM 7,617	ALLOC FACTOR # 117 - Transmission - 12 CP
CWIP	10	Subtransmission Common	DEM 15,028	ALLOC FACTOR # 117 - Transmission - 12 CP
CWIP	11	TOTAL TRANSMISSION CWIP	<u>22,645</u>	SUM LINES (8:10)
CWIP	12			
CWIP	13			
CWIP	14	<u>DISTRIBUTION CWIP</u>		
CWIP	15	Distribution Primary	DEM 413	ALLOC FACTOR # 105 - Distribution Primary Capacity - NCP
CWIP	16	Distribution Secondary	DEM 300	ALLOC FACTOR # 106 - Distri. Secondary Capacity - Customer Max Demands
CWIP	17	Distribution	CUST 218	ALLOC FACTOR # 907 - Distribution Plant - Customer Component
CWIP	18	TOTAL DISTRIBUTION CWIP	<u>931</u>	SUM LINES (15:17)
CWIP	19			
CWIP	20			
CWIP	21	<u>PROD. TRANS & DIST CWIP</u>		
CWIP	22	Production	DEM 128,934	SUM LINES (2 + 8)
CWIP	23	Production	EGY 13,412	SUM Line 3
CWIP	24	Transmission	DEM 7,617	SUM Line 9
CWIP	25	Subtransmission	DEM 15,028	SUM Line 10
CWIP	26	Distribution Primary	DEM 413	SUM Line 15
CWIP	27	Distribution Secondary	DEM 300	SUM Line 16
CWIP	28	Distribution	CUST 218	SUM Line 17
CWIP	29	Other	CUST -	EQUALS ZERO
CWIP	30	TOTAL PROD, TRANS & DIST CWIP	<u>165,922</u>	SUM LINES (22:29)

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CONSTRUCTION WORK IN PROGRESS - CWIP

REPORT	LINE NO.		FPSC JURIS	METHOD OF ASSIGNMENT
CWIP	31	<u>PLUS: GENERAL CWIP</u>		
CWIP	32	Production	DEM 2,301	ALLOC FACTOR # 130 -- Proposed Production Capacity - 12 CP & 1/13th AD
CWIP	33	Production	EGY 2,086	ALLOC FACTOR # 201 -- Energy - Output to Line
CWIP	34	Transmission	DEM 63	ALLOC FACTOR # 117 -- Transmission - 12 CP
CWIP	35	Subtransmission	DEM 327	ALLOC FACTOR # 117 -- Transmission - 12 CP
CWIP	36	Distribution Primary	DEM 996	ALLOC FACTOR # 105 -- Distribution Primary Capacity - NCP
CWIP	37	Distribution Secondary	DEM 145	ALLOC FACTOR # 106 -- Distr. Secondary Capacity - Customer Max Demands
CWIP	38	Distribution	CUST 639	ALLOC FACTOR # 907 -- Distribution Plant - Customer Component
CWIP	39	Other	CUST 1,667	ALLOC FACTOR # 412 -- Annual Number of Bills
CWIP	40	TOTAL GENERAL CWIP	<u>8,224</u>	SUM LINES (32:39)
CWIP	41			
CWIP	42	<u>EQUALS: TOTAL CWIP</u>		
CWIP	43	Production	DEM 131,236	SUM LINES (22 + 32)
CWIP	44	Production	EGY 15,498	SUM LINES (23 + 33)
CWIP	45	Transmission	DEM 7,680	SUM LINES (24 + 34)
CWIP	46	Subtransmission	DEM 15,355	SUM LINES (25 + 35)
CWIP	47	Distribution Primary	DEM 1,409	SUM LINES (26 + 36)
CWIP	48	Distribution Secondary	DEM 445	SUM LINES (27 + 37)
CWIP	49	Distribution	CUST 857	SUM LINES (28 + 38)
CWIP	50	Other	CUST 1,667	SUM LINES (29 + 39)
CWIP	51			
CWIP	52	TOTAL CWIP	<u>174,146</u>	SUM LINES (43:50)

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NET PLANT AND RATE BASE - RBASE

REPORT	LINE NO.		FPSC JURIS	METHOD OF ASSIGNMENT
RBASE	1	<u>PLANT IN SERVICE</u>		
RBASE	2	Production	DEM 3,102,693	SCH. - PLTSVC: Line 100
RBASE	3	Production	EGY 609,093	SCH. - PLTSVC: Line 101
RBASE	4	Transmission	DEM 207,358	SCH. - PLTSVC: Line 102
RBASE	5	Subtransmission	DEM 410,121	SCH. - PLTSVC: Line 103
RBASE	6	Distribution Primary	DEM 951,310	SCH. - PLTSVC: Line 104
RBASE	7	Distribution Secondary	DEM 671,631	SCH. - PLTSVC: Line 105
RBASE	8	Distribution	CUST 502,158	SCH. - PLTSVC: Line 106
RBASE	9	Other	CUST 51,830	SCH. - PLTSVC: Line 107
RBASE	10	TOTAL PLANT IN SERVICE	<u>6,506,194</u>	SUM LINES (2:9)
RBASE	11			
RBASE	12	<u>PLUS: PLANT HELD FOR FUTURE USE</u>		
RBASE	13	Production	DEM 1,738	SCH. - PHFFU: Line 2
RBASE	14	Production	EGY -	SCH. - PHFFU: Line 3
RBASE	15	Transmission	DEM 9,115	SCH. - PHFFU: Line 4
RBASE	16	Subtransmission	DEM 17,986	SCH. - PHFFU: Line 5
RBASE	17	Distribution Primary	DEM 6,569	SCH. - PHFFU: Line 6
RBASE	18	Distribution Secondary	DEM -	SCH. - PHFFU: Line 7
RBASE	19	Distribution	CUST -	SCH. - PHFFU: Line 8
RBASE	20	Other	CUST -	SCH. - PHFFU: Line 9
RBASE	21	TOTAL PLANT HELD FOR FUTURE USE	<u>35,409</u>	SUM LINES (13:20)
RBASE	22			
RBASE	23	<u>EQUALS: TOTAL PLANT</u>		
RBASE	24	Production	DEM 3,104,431	SUM LINES (2 + 13)
RBASE	25	Production	EGY 609,093	SUM LINES (3 + 14)
RBASE	26	Transmission	DEM 216,474	SUM LINES (4 + 15)
RBASE	27	Subtransmission	DEM 428,107	SUM LINES (5 + 16)
RBASE	28	Distribution Primary	DEM 957,880	SUM LINES (6 + 17)
RBASE	29	Distribution Secondary	DEM 671,631	SUM LINES (7 + 18)
RBASE	30	Distribution	CUST 502,158	SUM LINES (8 + 19)
RBASE	31	Other	CUST 51,830	SUM LINES (9 + 20)
RBASE	32	TOTAL PLANT	<u>6,541,603</u>	SUM LINES (24:31)
RBASE	33			
RBASE	34	<u>LESS: DEPRECIATION RESERVE</u>		
RBASE	35	Production	DEM 1,073,418	SCH. - ACCDPR: Line 101
RBASE	36	Production	EGY 286,757	SCH. - ACCDPR: Line 102
RBASE	37	Transmission	DEM 64,729	SCH. - ACCDPR: Line 103
RBASE	38	Subtransmission	DEM 118,495	SCH. - ACCDPR: Line 104
RBASE	39	Distribution Primary	DEM 365,203	SCH. - ACCDPR: Line 105
RBASE	40	Distribution Secondary	DEM 271,536	SCH. - ACCDPR: Line 106
RBASE	41	Distribution	CUST 229,155	SCH. - ACCDPR: Line 107
RBASE	42	Other	CUST 27,602	SCH. - ACCDPR: Line 108
RBASE	43	TOTAL DEPRECIATION RESERVE	<u>2,436,894</u>	SUM LINES (35:42)

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NET PLANT AND RATE BASE - RBASE

REPORT	LINE NO.		FPSC JURIS	METHOD OF ASSIGNMENT
RBASE	44	<u>EQUALS: NET PLANT</u>		
RBASE	45	Production	DEM 2,031,012	LINES (24 - 35)
RBASE	46	Production	EGY 322,337	LINES (25 - 36)
RBASE	47	Transmission	DEM 151,745	LINES (26 - 37)
RBASE	48	Subtransmission	DEM 309,612	LINES (27 - 38)
RBASE	49	Distribution Primary	DEM 592,677	LINES (28 - 39)
RBASE	50	Distribution Secondary	DEM 400,095	LINES (29 - 40)
RBASE	51	Distribution	CUST 273,004	LINES (30 - 41)
RBASE	52	Other	CUST 24,228	LINES (31 - 42)
RBASE	53	TOTAL NET PLANT	<u>4,104,709</u>	SUM LINES (45:52)
RBASE	54			
RBASE	55	<u>PLUS: WORKING CAPITAL</u>		
RBASE	56	Production	DEM (17,751)	SCH. - WKCAP: Line 49
RBASE	57	Production	EGY 96,125	SCH. - WKCAP: Line 50
RBASE	58	Transmission	DEM (1,338)	SCH. - WKCAP: Line 51
RBASE	59	Subtransmission	DEM (2,652)	SCH. - WKCAP: Line 52
RBASE	60	Distribution Primary	DEM (5,706)	SCH. - WKCAP: Line 53
RBASE	61	Distribution Secondary	DEM (3,767)	SCH. - WKCAP: Line 54
RBASE	62	Distribution	CUST (2,967)	SCH. - WKCAP: Line 55
RBASE	63	Other	CUST (828)	SCH. - WKCAP: Line 56
RBASE	64	TOTAL WORKING CAPITAL	<u>61,119</u>	SUM LINES (56:63)
RBASE	65			
RBASE	66	<u>PLUS: CWIP</u>		
RBASE	67	Production	DEM 131,236	SCH. - CWIP: Line 43
RBASE	68	Production	EGY 15,498	SCH. - CWIP: Line 44
RBASE	69	Transmission	DEM 7,680	SCH. - CWIP: Line 45
RBASE	70	Subtransmission	DEM 15,355	SCH. - CWIP: Line 46
RBASE	71	Distribution Primary	DEM 1,409	SCH. - CWIP: Line 47
RBASE	72	Distribution Secondary	DEM 445	SCH. - CWIP: Line 48
RBASE	73	Distribution	CUST 857	SCH. - CWIP: Line 49
RBASE	74	Other	CUST 1,667	SCH. - CWIP: Line 50
RBASE	75	TOTAL CWIP	<u>174,146</u>	SUM LINES (67:74)
RBASE	76			
RBASE	77	<u>EQUALS: RATE BASE</u>		
RBASE	78	Production	DEM 2,144,497	SUM LINES (45 +56 +67)
RBASE	79	Production	EGY 433,960	SUM LINES (46 +57 +68)
RBASE	80	Transmission	DEM 158,089	SUM LINES (47 +58 +69)
RBASE	81	Subtransmission	DEM 322,315	SUM LINES (48 +59 +70)
RBASE	82	Distribution Primary	DEM 588,380	SUM LINES (49 +60 +71)
RBASE	83	Distribution Secondary	DEM 396,773	SUM LINES (50 +61 +72)
RBASE	84	Distribution	CUST 270,894	SUM LINES (51 +62 +73)
RBASE	85	Other	CUST 25,067	SUM LINES (52 +63 +74)
RBASE	86	TOTAL RATE BASE	<u>4,339,974</u>	SUM LINES (78:85)

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DERIVATION OF UNIT COSTS - UNTCST

APPROVED ROR

REPORT	LINE NO.		FPSC JURIS		METHOD OF ASSIGNMENT	
UNTCST	1	FUNCTIONALIZED REVENUE REQUIREMENTS				
UNTCST	2	Production	DEM	440,795	SCH. - DECCST: Line 225	
UNTCST	3	Production	EGY	175,138	SCH. - DECCST: Line 228	
UNTCST	4	Transmission	DEM	25,003	SCH. - DECCST: Line 227	
UNTCST	5	Subtransmission	DEM	62,057	SCH. - DECCST: Line 228	
UNTCST	6	Distribution Primary	DEM	134,782	SCH. - DECCST: Line 229	
UNTCST	7	Distribution Secondary	DEM	79,398	SCH. - DECCST: Line 230	
UNTCST	8	Distribution: MDS, Meters, Svcs, IS Equip, Lighting	CUST	83,426	SCH. - DECCST: Line 231	
UNTCST	9	Other: Meter Reading, Billing, Cust Srvc	CUST	38,144	SCH. - DECCST: Line 232	
UNTCST	10	Revenue Associated Expense & Fees	REV	4,714		
UNTCST	11	TOTAL BASE REVENUE REQUIREMENTS		<u>1,041,438</u>	SUM LINES (2:9)	
UNTCST	12					
UNTCST	13	Revenue Expense Expansion Factor		1.00455		
UNTCST	14	BILLING UNITS (ANNUAL)				
UNTCST	15	MWh Sales Related To:				
UNTCST	16	Production & Transmission (Factor 404)			ALLOC FACTOR # 404 - Billing mWh - Power Supply (P&T)	
UNTCST	17	Distribution Primary (Factor 405)			ALLOC FACTOR # 405 - Billing mWh - Distribution Primary Capacity	
UNTCST	18	Distribution Secondary (Factor 406)			ALLOC FACTOR # 406 - Billing mWh - Distribution Secondary Capacity	
UNTCST	19					
UNTCST	20	Billing kW Related To:				
UNTCST	21	Production & Transmission (Factor 401)			ALLOC FACTOR # 401 - Billing kW - Power Supply (P&T)	
UNTCST	22	Distribution Primary (Factor 402)			ALLOC FACTOR # 402 - Billing kW - Distribution Primary Capacity	
UNTCST	23	Distribution Secondary (Factor 403)			ALLOC FACTOR # 403 - Billing kW - Distribution Secondary Capacity	
UNTCST	24					
UNTCST	25	Annual Bills (Factor 412)				
UNTCST	26				ALLOC FACTOR # 412 - Annual Number of Bills	
UNTCST	27	FUNCTIONALIZED UNIT COSTS (adjusted by Revenue Expense Expansion Factor)				
UNTCST	28	Customer Related - \$/Bill				
UNTCST	29	MDS, Meters, Svcs, IS Equip			Line 8 * 1000/ Line 25	
UNTCST	30	Meter Reading, Billing, Cust Srvc			Line 9 * 1000/ Line 25	
UNTCST	31	TOTAL CUSTOMER			SUM LINES (29:30)	
UNTCST	32					
UNTCST	33	Production Energy (cents/kWh)			((Line 3 /Line 16) /10) * 1000	
UNTCST	34					
UNTCST	35	Capacity Related				
UNTCST	36	Based on MWh Sales - (cents/kWh)				
UNTCST	37	Production			((Line 2 /Line 16) /10) * 1000	
UNTCST	38	Transmission			((LINES (4 + 5) /Line 16) /10) *1000	
UNTCST	39	Distribution Primary			((Line 6 /Line 17) /10) * 1000	
UNTCST	40	Distribution Secondary			((Line 7 /Line 18) /10) * 1000	
UNTCST	41					
UNTCST	42	Based on Billing KW Demand - (\$kW/month)				
UNTCST	43	Production Demand			(Line 2/Line 21) *1000	
UNTCST	44	Transmission Demand			(LINES (4 + 5) /Line 21) *1000	
UNTCST	45	Distribution Primary Demand			(Line 6/Line 22) *1000	
UNTCST	46	Distribution Secondary Demand			(Line 7/Line 23) *1000	

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DERIVATION OF D-E-C COSTS - DECCST

This section calculates Functionalized Revenue
 Requirement for Demand, Energy, Cust Costs

REPORT	LINE NO.		FPSC JURIS	METHOD OF ASSIGNMENT
DECCST	1	<u>RATE BASE</u>		
DECCST	2	Production	DEM 2,144,497	SCH. - RBASE: Line 78
DECCST	3	Production	EGY 433,960	SCH. - RBASE: Line 79
DECCST	4	Transmission	DEM 158,089	SCH. - RBASE: Line 80
DECCST	5	Subtransmission	DEM 322,315	SCH. - RBASE: Line 81
DECCST	6	Distribution Primary	DEM 588,380	SCH. - RBASE: Line 82
DECCST	7	Distribution Secondary	DEM 396,773	SCH. - RBASE: Line 83
DECCST	8	Distribution	CUST 270,894	SCH. - RBASE: Line 84
DECCST	9	Other	CUST 25,067	SCH. - RBASE: Line 85
DECCST	10	TOTAL RATE BASE	<u>4,339,974</u>	SUM LINES (2:9)
DECCST	11			
DECCST	12	<u>MULTIPLIED BY RATE OF RETURN</u>	6.74	CALC: Line 38 * 100 FROM ROR
DECCST	13			
DECCST	14	<u>EQUALS: RETURN ON RATE BASE</u>		
DECCST	15	Production	DEM 144,539	(Line 2 * Line 12) /100
DECCST	16	Production	EGY 29,249	(Line 3 * Line 12) /100
DECCST	17	Transmission	DEM 10,655	(Line 4 * Line 12) /100
DECCST	18	Subtransmission	DEM 21,724	(Line 5 * Line 12) /100
DECCST	19	Distribution Primary	DEM 39,657	(Line 6 * Line 12) /100
DECCST	20	Distribution Secondary	DEM 26,742	(Line 7 * Line 12) /100
DECCST	21	Distribution	CUST 18,258	(Line 8 * Line 12) /100
DECCST	22	Other	CUST 1,889	(Line 9 * Line 12) /100
DECCST	23	TOTAL RETURN ON RATE BASE	<u>292,514</u>	SUM LINES (15:22)
DECCST	24			
DECCST	25	<u>PLUS: ADJ. TO INCOME TAXES (True-Ups, Adjs. & ITC)</u>		
DECCST	26	Production	DEM (333)	SCH. - INCTX: Line 153
DECCST	27	Production	EGY (67)	SCH. - INCTX: Line 154
DECCST	28	Transmission	DEM (25)	SCH. - INCTX: Line 155
DECCST	29	Subtransmission	DEM (50)	SCH. - INCTX: Line 156
DECCST	30	Distribution Primary	DEM (91)	SCH. - INCTX: Line 157
DECCST	31	Distribution Secondary	DEM (62)	SCH. - INCTX: Line 158
DECCST	32	Distribution	CUST (42)	SCH. - INCTX: Line 159
DECCST	33	Other	CUST (4)	SCH. - INCTX: Line 160
DECCST	34	TOTAL ADJ'S TO INCOME TAXES	<u>(673)</u>	SUM LINES (26:33)
DECCST	35			
DECCST	36	<u>MINUS INTEREST EXPENSE</u>		
DECCST	37	Production	DEM 42,247	SCH. - INCTX: Line 84
DECCST	38	Production	EGY 8,549	SCH. - INCTX: Line 85
DECCST	39	Transmission	DEM 3,114	SCH. - INCTX: Line 86
DECCST	40	Subtransmission	DEM 6,350	SCH. - INCTX: Line 87
DECCST	41	Distribution Primary	DEM 11,591	SCH. - INCTX: Line 88
DECCST	42	Distribution Secondary	DEM 7,816	SCH. - INCTX: Line 89
DECCST	43	Distribution	CUST 5,337	SCH. - INCTX: Line 90
DECCST	44	Other	CUST 494	SCH. - INCTX: Line 91
DECCST	45	TOTAL INTEREST EXPENSE	<u>85,497</u>	SUM LINES (37:44)

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DERIVATION OF D-E-C COSTS - DECCST

REPORT	LINE NO.		FPSC JURIS	METHOD OF ASSIGNMENT
DECCST	46	<u>PLUS PERMANENT TIMING DIFFERENCES</u>		
DECCST	47	Production	DEM 284	SCH. - INCTX: Line 95
DECCST	48	Production	EGY 58	SCH. - INCTX: Line 96
DECCST	49	Transmission	DEM 21	SCH. - INCTX: Line 97
DECCST	50	Subtransmission	DEM 43	SCH. - INCTX: Line 98
DECCST	51	Distribution Primary	DEM 78	SCH. - INCTX: Line 99
DECCST	52	Distribution Secondary	DEM 53	SCH. - INCTX: Line 100
DECCST	53	Distribution	CUST 36	SCH. - INCTX: Line 101
DECCST	54	Other	CUST 3	SCH. - INCTX: Line 102
DECCST	55	TOTAL PERMANENT TIMING DIFFERENCES	<u>575</u>	SUM LINES (47:54)
DECCST	56			
DECCST	57	<u>EQUALS: OPERATING INCOME BEFORE FIT</u>		
DECCST	58	Production	DEM 102,244	SUM LINES (15 +26 - 37 +47)
DECCST	59	Production	EGY 20,690	SUM LINES (16 +27 - 38 +48)
DECCST	60	Transmission	DEM 7,537	SUM LINES (17 +28 - 39 +49)
DECCST	61	Subtransmission	DEM 15,367	SUM LINES (18 +29 - 40 +50)
DECCST	62	Distribution Primary	DEM 28,052	SUM LINES (19 +30 - 41 +51)
DECCST	63	Distribution Secondary	DEM 18,917	SUM LINES (20 +31 - 42 +52)
DECCST	64	Distribution	CUST 12,916	SUM LINES (21 +32 - 43 +53)
DECCST	65	Other	CUST 1,195	SUM LINES (22 +33 - 44 +54)
DECCST	66	TOTAL OPER INCOME BEFORE FIT	<u>206,819</u>	SUM LINES (58:65)
DECCST	67			
DECCST	68	<u>PLUS: OPER. INCOME *(FIT/(1-FIT))</u>		
DECCST	69	Production	DEM 55,055	(Line 58 * 0.35)/(1-0.35)
DECCST	70	Production	EGY 11,141	(Line 59 * 0.35)/(1-0.35)
DECCST	71	Transmission	DEM 4,058	(Line 60 * 0.35)/(1-0.35)
DECCST	72	Subtransmission	DEM 8,275	(Line 61 * 0.35)/(1-0.35)
DECCST	73	Distribution Primary	DEM 15,105	(Line 62 * 0.35)/(1-0.35)
DECCST	74	Distribution Secondary	DEM 10,188	(Line 63 * 0.35)/(1-0.35)
DECCST	75	Distribution	CUST 6,855	(Line 64 * 0.35)/(1-0.35)
DECCST	76	Other	CUST 644	(Line 65 * 0.35)/(1-0.35)
DECCST	77	TOTAL FEDERAL INCOME TAX	<u>111,418</u>	SUM LINES (69:76)
DECCST	78			
DECCST	79	<u>EQUALS: FEDERAL TAXABLE INCOME</u>		
DECCST	80	Production	DEM 157,299	SUM LINES (58 +69)
DECCST	81	Production	EGY 31,831	SUM LINES (59 +70)
DECCST	82	Transmission	DEM 11,598	SUM LINES (60 +71)
DECCST	83	Subtransmission	DEM 23,642	SUM LINES (61 +72)
DECCST	84	Distribution Primary	DEM 43,158	SUM LINES (62 +73)
DECCST	85	Distribution Secondary	DEM 29,103	SUM LINES (63 +74)
DECCST	86	Distribution	CUST 19,870	SUM LINES (64 +75)
DECCST	87	Other	CUST 1,839	SUM LINES (65 +76)
DECCST	88	TOTAL FEDERAL TAXABLE INCOME	<u>318,337</u>	SUM LINES (80:87)
DECCST				

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DERIVATION OF D-E-G COSTS - DECCST

REPORT	LINE NO.		FPSC JURIS	METHOD OF ASSIGNMENT
DECCST	89	<u>PLUS: STATE INC. TAX = FED. TAX. INCOME *SIT/(1-SIT)</u>		
DECCST	90	Production	DEM	9,155 (Line 80 * 0.055)/(1-0.055)
DECCST	91	Production	EGY	1,853 (Line 81 * 0.055)/(1-0.055)
DECCST	92	Transmission	DEM	675 (Line 82 * 0.055)/(1-0.055)
DECCST	93	Subtransmission	DEM	1,376 (Line 83 * 0.055)/(1-0.055)
DECCST	94	Distribution Primary	DEM	2,512 (Line 84 * 0.055)/(1-0.055)
DECCST	95	Distribution Secondary	DEM	1,694 (Line 85 * 0.055)/(1-0.055)
DECCST	96	Distribution	CUST	1,156 (Line 86 * 0.055)/(1-0.055)
DECCST	97	Other	CUST	107 (Line 87 * 0.055)/(1-0.055)
DECCST	98	TOTAL STATE INCOME TAX		18,528 SUM LINES (90:97)
DECCST	99			
DECCST	100	<u>MINUS: PERMANENT TIMING DIFFERENCES</u>		
DECCST	101	Production	DEM	284 SCH. - INCTX: Line 95
DECCST	102	Production	EGY	58 SCH. - INCTX: Line 96
DECCST	103	Transmission	DEM	21 SCH. - INCTX: Line 97
DECCST	104	Subtransmission	DEM	43 SCH. - INCTX: Line 98
DECCST	105	Distribution Primary	DEM	78 SCH. - INCTX: Line 99
DECCST	106	Distribution Secondary	DEM	53 SCH. - INCTX: Line 100
DECCST	107	Distribution	CUST	36 SCH. - INCTX: Line 101
DECCST	108	Other	CUST	3 SCH. - INCTX: Line 102
DECCST	109	TOTAL PERMANENT TIMING DIFFERENCES		575 SUM LINES (101:108)
DECCST	110			
DECCST	111	<u>PLUS INTEREST EXPENSE</u>		
DECCST	112	Production	DEM	42,247 Line 37
DECCST	113	Production	EGY	8,549 Line 38
DECCST	114	Transmission	DEM	3,114 Line 39
DECCST	115	Subtransmission	DEM	6,350 Line 40
DECCST	116	Distribution Primary	DEM	11,591 Line 41
DECCST	117	Distribution Secondary	DEM	7,816 Line 42
DECCST	118	Distribution	CUST	5,337 Line 43
DECCST	119	Other	CUST	494 Line 44
DECCST	120	TOTAL INTEREST EXPENSE		85,497 SUM LINES (112:119)
DECCST	121			
DECCST	122	<u>EQUALS: OPERATING INCOME BEFORE TAXES</u>		
DECCST	123	Production	DEM	208,416 SUM LINES (80 +90 - 101 +112)
DECCST	124	Production	EGY	42,175 SUM LINES (81 +91 - 102 +113)
DECCST	125	Transmission	DEM	15,384 SUM LINES (82 +92 - 103 +114)
DECCST	126	Subtransmission	DEM	31,325 SUM LINES (83 +93 - 104 +115)
DECCST	127	Distribution Primary	DEM	57,183 SUM LINES (84 +94 - 105 +116)
DECCST	128	Distribution Secondary	DEM	38,561 SUM LINES (85 +95 - 106 +117)
DECCST	129	Distribution	CUST	26,327 SUM LINES (86 +96 - 107 +118)
DECCST	130	Other	CUST	2,436 SUM LINES (87 +97 - 108 +119)
DECCST	131	TOTAL OPERATING INCOME BEFORE TAXES		421,786 SUM LINES (123:130)

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DERIVATION OF D-E-C COSTS - DECCST

REPORT	LINE NO.		FPSC JURIS	METHOD OF ASSIGNMENT
DECCST	132	<u>PLUS: TAXES OTHER THAN INCOME</u>		
DECCST	133	Production	DEM 28,960	SCH. - TXOTH: Line 58
DECCST	134	Production	EGY 8,010	SCH. - TXOTH: Line 59
DECCST	135	Transmission	DEM 1,883	SCH. - TXOTH: Line 60
DECCST	136	Subtransmission	DEM 4,014	SCH. - TXOTH: Line 61
DECCST	137	Distribution Primary	DEM 9,326	SCH. - TXOTH: Line 62
DECCST	138	Distribution Secondary	DEM 5,749	SCH. - TXOTH: Line 63
DECCST	139	Distribution	CUST 5,047	SCH. - TXOTH: Line 64
DECCST	140	Other	CUST 2,799	SCH. - TXOTH: Line 65
DECCST	141	TOTAL TAXES OTHER THAN INCOME	<u>65,789</u>	SUM LINES (133:140)
DECCST	142	<u>PLUS: DEPREC & AMORTIZ EXPENSE</u>		
DECCST	144	Production	DEM 107,909	SCH. - DEPRE: Line 104
DECCST	145	Production	EGY 21,389	SCH. - DEPRE: Line 105
DECCST	146	Transmission	DEM 6,027	SCH. - DEPRE: Line 108
DECCST	147	Subtransmission	DEM 11,857	SCH. - DEPRE: Line 107
DECCST	148	Distribution Primary	DEM 30,780	SCH. - DEPRE: Line 108
DECCST	149	Distribution Secondary	DEM 27,015	SCH. - DEPRE: Line 109
DECCST	150	Distribution	CUST 24,249	SCH. - DEPRE: Line 110
DECCST	151	Other	CUST 4,656	SCH. - DEPRE: Line 111
DECCST	152	TOTAL DEPREC & AMORTIZ EXPENSE	<u>233,881</u>	SUM LINES (144:151)
DECCST	153	<u>PLUS: LOSS ON DISPOSITION & MISC.</u>		
DECCST	155	Production	DEM (63)	SCH. - INCTX: Line 62
DECCST	156	Production	EGY (12)	SCH. - INCTX: Line 63
DECCST	157	Transmission	DEM (4)	SCH. - INCTX: Line 64
DECCST	158	Subtransmission	DEM (8)	SCH. - INCTX: Line 65
DECCST	159	Distribution Primary	DEM (19)	SCH. - INCTX: Line 66
DECCST	160	Distribution Secondary	DEM (14)	SCH. - INCTX: Line 67
DECCST	161	Distribution	CUST (10)	SCH. - INCTX: Line 68
DECCST	162	Other	CUST (1)	SCH. - INCTX: Line 69
DECCST	163	TOTAL OTHER EXPENSES	<u>(132)</u>	SUM LINES (155:162)
DECCST	164	<u>PLUS: O & M EXPENSE</u>		
DECCST	166	Production	DEM 97,142	SCH. - O&M: Line 104
DECCST	167	Production	EGY 102,668	SCH. - O&M: Line 105
DECCST	168	Transmission	DEM 2,964	SCH. - O&M: Line 106
DECCST	169	Subtransmission	DEM 15,273	SCH. - O&M: Line 107
DECCST	170	Distribution Primary	DEM 47,193	SCH. - O&M: Line 108
DECCST	171	Distribution Secondary	DEM 8,538	SCH. - O&M: Line 109
DECCST	172	Distribution	CUST 28,047	SCH. - O&M: Line 110
DECCST	173	Other	CUST 53,036	SCH. - O&M: Line 111
DECCST	174	TOTAL O & M EXPENSE	<u>354,880</u>	SUM LINES (166:173)

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DERIVATION OF D-E-C COSTS - DECCST

REPORT	LINE NO.		FPSC JURIS	METHOD OF ASSIGNMENT
DECCST	175	<u>PLUS: FUEL & POWER TRANSACTIONS</u>		
DECCST	176	Production Demand	DEM	SCH. - O&M: Line 9
DECCST	177	Production Energy	EGY	SCH. - O&M: Line 10
DECCST	178	TOTAL FUEL & POWER TRANSACTIONS		SUM LINES (176:177)
DECCST	179			
DECCST	180	<u>EQUALS: TOTAL REVENUE LESS REV TAXES</u>		
DECCST	181	Production	DEM	SUM LINES (123 +133 +144 +155 +166 +176)
DECCST	182	Production	EGY	SUM LINES (124 +134 +145 +156 +167 +177)
DECCST	183	Transmission	DEM	SUM LINES (125 +135 +146 +157 +168 +178)
DECCST	184	Subtransmission	DEM	SUM LINES (126 +136 +147 +158 +169 +179)
DECCST	185	Distribution Primary	DEM	SUM LINES (127 +137 +148 +159 +170 +180)
DECCST	186	Distribution Secondary	DEM	SUM LINES (128 +138 +149 +160 +171 +181)
DECCST	187	Distribution	CUST	SUM LINES (129 +139 +150 +161 +172 +182)
DECCST	188	Other	CUST	SUM LINES (130 +140 +151 +162 +173 +183)
DECCST	189	TOTAL TOTAL REVENUE LESS REV TAXES		SUM LINES (181:188)
DECCST	190			
DECCST	191	<u>PLUS: ADD'L REVENUE TAXES (Bad Debt & Regulatory Assess. Fee)</u>		
DECCST	192	Production	DEM	(Line 181 / Line 189) * (Line 47 from ROR *(REG_ASSESS_FEE+BAD_DEBT))
DECCST	193	Production	EGY	(Line 182 / Line 189) * (Line 47 from ROR *(REG_ASSESS_FEE+BAD_DEBT))
DECCST	194	Transmission	DEM	(Line 183 / Line 189) * (Line 47 from ROR *(REG_ASSESS_FEE+BAD_DEBT))
DECCST	195	Subtransmission	DEM	(Line 184 / Line 189) * (Line 47 from ROR *(REG_ASSESS_FEE+BAD_DEBT))
DECCST	196	Distribution Primary	DEM	(Line 185 / Line 189) * (Line 47 from ROR *(REG_ASSESS_FEE+BAD_DEBT))
DECCST	197	Distribution Secondary	DEM	(Line 186 / Line 189) * (Line 47 from ROR *(REG_ASSESS_FEE+BAD_DEBT))
DECCST	198	Distribution	CUST	(Line 187 / Line 189) * (Line 47 from ROR *(REG_ASSESS_FEE+BAD_DEBT))
DECCST	199	Other	CUST	(Line 188 / Line 189) * (Line 47 from ROR *(REG_ASSESS_FEE+BAD_DEBT))
DECCST	200	TOTAL REVENUE TAXES		SUM LINES (192:199)
DECCST	201			
DECCST	202	<u>EQUALS: TOTAL REVENUES</u>		
DECCST	203	Production	DEM	SUM LINES (181 + 192)
DECCST	204	Production	EGY	SUM LINES (182 + 193)
DECCST	205	Transmission	DEM	SUM LINES (183 + 194)
DECCST	206	Subtransmission	DEM	SUM LINES (184 + 195)
DECCST	207	Distribution Primary	DEM	SUM LINES (185 + 196)
DECCST	208	Distribution Secondary	DEM	SUM LINES (186 + 197)
DECCST	209	Distribution	CUST	SUM LINES (187 + 198)
DECCST	210	Other	CUST	SUM LINES (188 + 199)
DECCST	211	TOTAL REVENUES		SUM LINES (203:210)

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DERIVATION OF D-E-C COSTS - DECCST

REPORT	LINE NO.		FPSC JURIS		METHOD OF ASSIGNMENT	
DECCST	212	<u>LESS: REVENUE OTHER THAN SALES</u>				
DECCST	213	Production	DEM	1,201	SCH. - OPREV: Line 37	
DECCST	214	Production	EGY	8,339	SCH. - OPREV: Line 38	
DECCST	215	Transmission	DEM	1,204	SCH. - OPREV: Line 39	
DECCST	216	Subtransmission	DEM	347	SCH. - OPREV: Line 40	
DECCST	217	Distribution Primary	DEM	9,599	SCH. - OPREV: Line 41	
DECCST	218	Distribution Secondary	DEM	383	SCH. - OPREV: Line 42	
DECCST	219	Distribution	CUST	188	SCH. - OPREV: Line 43	
DECCST	220	Other	CUST	<u>22,808</u>	SCH. - OPREV: Line 44	
DECCST	221					
DECCST	222	TOTAL REVENUE OTHER THAN SALES		<u>44,068</u>	SUM LINES (213:220)	
DECCST	223					
DECCST	224	<u>EQUALS: SALES REVENUE (FUNCTIONALIZED REVENUE REQUIREMENT)</u>				
DECCST	225	Production	DEM	441,162	(Line 203 - Line 213)	
DECCST	226	Production	EGY	175,212	(Line 204 - Line 214)	
DECCST	227	Transmission	DEM	25,030	(Line 205 - Line 215)	
DECCST	228	Subtransmission	DEM	62,113	(Line 206 - Line 216)	
DECCST	229	Distribution Primary	DEM	134,863	(Line 207 - Line 217)	
DECCST	230	Distribution Secondary	DEM	79,466	(Line 208 - Line 218)	
DECCST	231	Distribution	CUST	83,472	(Line 209 - Line 219)	
DECCST	232	Other	CUST	<u>40,118</u>	(Line 210 - Line 220)	
DECCST	233					
DECCST	234	TOTAL SALES REVENUE		<u>1,041,438</u>	SUM LINES (225:232)	

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