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September 16, 2013

HAND DELIVERED

Ms. Ann Cole, Director
Division of Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

Re: Environmental Cost Recovery Clause
FPSC Docket No. 130007-EI

Dear Ms. Cole:

Enclosed for filing in the above docket, on behalf of Tampa Electric Company, are the original and fifteen (15) copies of Supplemental Testimony and Revised Exhibit No. HTB-3 of Howard T. Bryant.

Please acknowledge receipt and filing of the above by stamping the duplicate copy of this letter and returning same to this writer.

Thank you for your assistance in connection with this matter.

Sincerely,

J. Jeffry Wahlen

JJW/pp
Enclosure

cc: All Parties of Record (w/enc.)

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing Supplemental Testimony and Revised Exhibit No. HTB-3 Howard Bryant, filed on behalf of Tampa Electric Company, has been furnished by U. S. Mail or hand delivery (*) on this 16th day of September 2013 to the following:

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ATTORNEY

TECO
TAMPA ELECTRIC

BEFORE THE

FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO. 130007-EI

ENVIRONMENTAL COST RECOVERY FACTORS

SUPPLEMENTAL TESTIMONY

TESTIMONY AND EXHIBIT

OF

HOWARD T. BRYANT

FILED: SEPTEMBER 16, 2013

BEFORE THE PUBLIC SERVICE COMMISSION

PREPARED SUPPLEMENTAL TESTIMONY

OF

HOWARD T. BRYANT

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

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

Q. Are you the same Howard T. Bryant that submitted prepared direct testimony in this proceeding?

A. Yes, I am.

Q. What is the purpose of your supplemental testimony?

A. The purpose of my supplemental testimony is to address how the company's Environmental Cost Recovery ("ECRC") clause is affected as a result of the Stipulation and Settlement Agreement ("settlement") reached between Tampa Electric and interveners and approved by the Commission in Docket No. 130040-EI on September 11, 2013.

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

A. Yes. Revised Exhibit No. ___ (HTB-3), containing eight documents, was prepared under my direction and supervision. Document Nos. 1 through 8 contains Forms 42-1P through 42-8P, which show the calculation and summary of O&M and capital expenditures that support the development of the environmental cost recovery factors for 2014.

Q. How has the settlement affected the ECRC clause?

A. The settlement resulted in two modifications on how the 2014 projected costs were calculated. The first modification was the change to the approved 12 Coincident Peak and $1/13^{th}$ Average Demand allocation methodology for demand-related costs. The second modification occurred to include the settlement return on equity and equity ratio in the calculation of capital project costs.

Q. Based on these modifications, what are the proposed ECRC billing factors by rate class for the period of January through December 2014 which Tampa Electric is seeking approval?

A. The computation of the billing factors by metering voltage level is shown in revised Exhibit No. ___ (HTB-3) Document No. 7, Form 42-7P. In summary, the January through December 2014 proposed ECRC billing factors are as follows:

Rate Class	**Factor by Voltage Level (¢/kWh)**
RS Secondary	0.483
GS, TS Secondary	0.483
GSD, SBF	
Secondary	0.482
Primary	0.477
Transmission	0.472
IS, SBI	
Secondary	0.472
Primary	0.468
Transmission	0.463
LS1	0.478
Average Factor	0.482

Q. When should the new rates go into effect?

A. The new rates should go into effect concurrent with meter reads for the first billing cycle for January 2014.

Q. Does this conclude your supplemental testimony?

A. Yes, it does.

INDEX

ENVIRONMENTAL COST RECOVERY COMMISSION FORMS

JANUARY 2014 THROUGH DECEMBER 2014

Form 42 - 1P

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

For the Projected Period
January 2014 to December 2014

Line	Energy ($)	Demand ($)	Total ($)
1. Total Jurisdictional Revenue Requirements for the projected period			
a. Projected O&M Activities (Form 42-2P, Lines 7, 8 & 9)	$27,927,451	$456,500	$28,383,951
b. Projected Capital Projects (Form 42-3P, Lines 7, 8 & 9)	57,298,539	115,323	57,413,862
c. Total Jurisdictional Revenue Requirements for the projected period (Lines 1a + 1b)	85,225,990	571,823	85,797,813
2. True-up for Estimated Over/(Under) Recovery for the current period January 2013 to December 2013 (Form 42-2E, Line 5 + 6 + 10)	1,236,544	6,808	1,243,352
3. Final True-up for the period January 2012 to December 2012 (Form 42-1A, Line 3)	(3,687,186)	(15,700)	(3,702,886)
4. Total Jurisdictional Amount to Be Recovered/(Refunded) in the projection period January 2014 to December 2014 (Line 1 - Line 2- Line 3)	87,676,632	580,715	88,257,347
5. Total Projected Jurisdictional Amount Adjusted for Taxes (Line 4 x Revenue Tax Multiplier)	$87,739,759	$581,133	$88,320,892

Form 42-2P

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2014 to December 2014

O&M Activities
(in Dollars)

Line		Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total	Method of Classification Demand	Method of Classification Energy
1.	Description of O&M Activities															
	a. Big Bend Unit 3 Flue Gas Desulfurization Integration	$424,000	$434,000	$534,000	$514,000	$502,000	$460,000	$472,000	$472,000	$448,000	$448,000	$468,000	$448,000	$5,624,000		$5,624,000
	b. Big Bend Units 1 & 2 Flue Gas Conditioning	0	0	0	0	0	0	0	0	0	0	0	0	0		0
	c. SO_2 Emissions Allowances	2,218	2,168	2,230	2,286	2,308	2,258	2,286	2,276	2,283	2,312	2,263	2,226	27,114		27,114
	d. Big Bend Units 1 & 2 FGD	818,225	894,725	818,225	865,225	841,725	888,725	912,225	912,225	915,225	1,165,225	1,018,225	915,225	10,965,200		10,965,200
	e. Big Bend PM Minimization and Monitoring	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	900,000		900,000
	f. Big Bend NO_x Emissions Reduction	25,000	25,000	25,000	25,000	25,000	25,000	50,000	25,000	50,000	25,000	50,000	25,000	375,000		375,000
	g. NPDES Annual Surveillance Fees	34,500	0	0	0	0	0	0	0	0	0	0	0	34,500	34,500	
	h. Gannon Thermal Discharge Study	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	i. Polk NO_x Reduction	2,060	2,060	2,060	3,610	3,610	2,060	2,060	2,060	2,060	3,610	2,060	2,060	29,370		29,370
	j. Bayside SCR and Ammonia	15,000	15,000	0	15,000	0	15,000	15,000	15,000	15,000	15,000	15,000	15,000	150,000		150,000
	k. Big Bend Unit 4 SOFA	0	0	0	0	0	0	0	0	0	0	0	0	0		0
	l. Big Bend Unit 1 Pre-SCR	0	0	0	0	0	0	0	0	0	0	0	0	0		0
	m. Big Bend Unit 2 Pre-SCR	0	0	0	0	0	0	0	0	0	0	0	0	0		0
	n. Big Bend Unit 3 Pre-SCR	0	0	0	0	0	0	0	0	0	0	0	0	0		0
	o. Clean Water Act Section 316(b) Phase II Study	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	p. Arsenic Groundwater Standard Program	0	0	292,000	0	0	80,000	0	0	30,000	0	0	20,000	422,000	422,000	
	q. Big Bend 1 SCR	224,143	162,665	242,828	226,307	272,018	261,847	239,750	224,030	77,755	71,186	208,018	196,596	2,407,142		2,407,142
	r. Big Bend 2 SCR	241,765	222,749	279,302	236,997	278,127	246,099	263,903	258,173	205,945	259,803	209,751	247,064	2,949,679		2,949,679
	s. Big Bend 3 SCR	147,700	139,293	161,108	166,813	138,491	181,518	184,596	182,159	173,371	146,472	217,962	135,361	1,974,842		1,974,842
	t. Big Bend 4 SCR	102,352	79,920	89,363	58,546	88,955	112,302	112,910	104,248	101,864	103,814	90,138	96,862	1,141,275		1,141,275
	u. Mecury Air Toxics Standards	36,000	11,000	11,000	31,000	11,750	11,000	31,000	11,000	11,000	31,000	11,750	11,000	218,500		218,500
	v. Greenhouse Gas Reduction Program	90,000	0	0	24,097	0	0	0	0	0	0	0	0	114,097		114,097
	w. Big Bend New Gypsum Storage Facility	0	0	0	0	0	162,694	167,835	166,569	133,544	134,638	133,962	151,990	1,051,232		1,051,232
2.	Total of O&M Activities	2,237,964	2,063,580.00	2,532,116	2,243,881	2,238,984	2,523,503	2,528,565	2,449,740	2,241,046	2,481,059	2,502,129	2,341,384	28,383,951	$456,500	$27,927,451
3.	Recoverable Costs Allocated to Energy	2,203,464	2,063,580	2,240,116	2,243,881	2,238,984	2,443,503	2,528,565	2,449,740	2,211,046	2,481,059	2,502,129	2,321,384	27,927,451		
4.	Recoverable Costs Allocated to Demand	34,500	0	292,000	0	0	80,000	0	0	30,000	0	0	20,000	456,500		
5.	Retail Energy Jurisdictional Factor	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000			
6.	Retail Demand Jurisdictional Factor	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000			
7.	Jurisdictional Energy Recoverable Costs (A)	2,203,464	2,063,580	2,240,116	2,243,881	2,238,984	2,443,503	2,528,565	2,449,740	2,211,046	2,481,059	2,502,129	2,321,384	27,927,451		
8.	Jurisdictional Demand Recoverable Costs (B)	34,500	0	292,000	0	0	80,000	0	0	30,000	0	0	20,000	456,500		
9.	Total Jurisdictional Recoverable Costs for O&M Activities (Lines 7 + 8)	$2,237,964	$2,063,580	$2,532,116	$2,243,881	$2,238,984	$2,523,503	$2,528,565	$2,449,740	$2,241,046	$2,481,059	$2,502,129	$2,341,384	$28,383,951		

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

DOCKET NO. 130007-EI
ECRC 2014 PROJECTION FILING
EXHIBIT HTB-3, DOCUMENT NO. 2
REVISED: 9/16/2013

Form 42-3P

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2014 to December 2014

Capital Investment Projects-Recoverable Costs

(in Dollars)

Line		Description (A)		Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total	Method of Classification Demand	Method of Classification Energy
1.	a.	Big Bend Unit 3 Flue Gas Desulfurization Integratior	1	$105,547	$105,324	$105,102	$104,879	$104,655	$104,432	$104,210	$103,987	$103,764	$103,540	$104,077	$103,849	$1,253,366		$1,253,366
	b.	Big Bend Units 1 and 2 Flue Gas Conditioning	2	28,760	28,634	28,507	28,380	28,253	28,126	27,999	27,872	27,745	27,619	27,492	27,364	336,751		336,751
	c.	Big Bend Unit 4 Continuous Emissions Monitors	3	5,720	5,702	5,684	5,666	5,648	5,630	5,611	5,593	5,575	5,557	5,538	5,520	67,444		67,444
	d.	Big Bend Fuel Oil Tank # 1 Upgrade	4	3,694	3,684	3,672	3,661	3,651	3,639	3,629	3,617	3,606	3,595	3,584	3,573	43,605	$ 43,605	
	e.	Big Bend Fuel Oil Tank # 2 Upgrade	5	6,076	6,058	6,040	6,022	6,004	5,986	5,968	5,949	5,931	5,913	5,895	5,876	71,718	71,718	
	f.	Big Bend Unit 1 Classifier Replacement	6	9,127	9,093	9,058	9,024	8,990	8,955	8,921	8,886	8,852	8,817	8,782	8,748	107,253		107,253
	g.	Big Bend Unit 2 Classifier Replacement	7	6,575	6,551	6,527	6,503	6,480	6,455	6,431	6,408	6,384	6,360	6,336	6,313	77,323		77,323
	h.	Big Bend Section 114 Mercury Testing Platform	8	942	940	937	936	933	931	928	927	924	921	919	917	11,155		11,155
	i.	Big Bend Units 1 & 2 FGD	9	643,483	644,082	642,442	640,458	638,455	636,795	635,374	633,667	632,166	630,160	628,153	626,147	7,631,382		7,631,382
	j.	Big Bend FGD Optimization and Utilization	10	163,983	163,628	163,271	162,916	162,560	162,204	161,848	161,493	161,136	160,780	160,424	160,068	1,944,311		1,944,311
	k.	Big Bend NO_x Emissions Reduction	11	53,790	53,711	53,631	53,550	53,470	53,391	53,310	53,230	53,150	53,070	52,990	52,910	640,203		640,203
	l.	Big Bend PM Minimization and Monitoring	12	146,047	148,770	154,571	158,477	158,536	158,178	157,820	157,463	157,105	156,747	156,389	156,031	1,866,134		1,866,134
	m.	Polk NO_x Emissions Reduction	13	12,563	12,527	12,493	12,458	12,424	12,389	12,354	12,320	12,284	12,249	12,215	12,180	148,456		148,456
	n.	Big Bend Unit 4 SOFA	14	21,752	21,702	21,652	21,602	21,551	21,501	21,451	21,401	21,350	21,300	21,249	21,200	257,711		257,711
	o.	Big Bend Unit 1 Pre-SCR	15	15,282	15,239	15,196	15,152	15,109	15,066	15,022	14,979	14,936	14,893	14,850	14,807	180,531		180,531
	p.	Big Bend Unit 2 Pre-SCR	16	14,463	14,425	14,386	14,348	14,309	14,271	14,233	14,194	14,156	14,118	14,079	14,041	171,023		171,023
	q.	Big Bend Unit 3 Pre-SCR	17	25,659	25,596	25,533	25,471	25,408	25,346	25,284	25,221	25,159	25,096	25,033	24,971	303,777		303,777
	r.	Big Bend Unit 1 SCR	18	873,008	870,574	868,140	865,706	863,271	860,837	858,403	855,968	853,534	851,100	848,666	846,231	10,315,438		10,315,438
	s.	Big Bend Unit 2 SCR	19	912,378	909,995	907,611	905,228	902,844	900,460	898,077	895,694	893,310	890,927	888,544	886,159	10,791,227		10,791,227
	t.	Big Bend Unit 3 SCR	20	752,517	750,570	748,624	746,678	744,732	742,786	740,839	738,893	736,947	735,001	733,055	731,109	8,901,751		8,901,751
	u.	Big Bend Unit 4 SCR	21	579,490	578,045	576,598	575,152	573,707	572,261	570,815	569,370	567,924	566,478	565,033	563,587	6,858,460		6,858,460
	v.	Big Bend FGD System Reliability	22	225,197	224,795	224,391	223,989	223,587	223,183	222,781	222,379	221,975	221,573	221,171	220,767	2,675,788		2,675,788
	w.	Mercury Air	23	52,012	61,057	73,455	84,292	89,436	105,338	105,657	105,564	105,419	105,273	105,089	104,904	1,097,496		1,097,496
	x.	SO_2 Emissions Allowances (B)	24	(287)	(287)	(286)	(286)	(286)	(285)	(285)	(283)	(283)	(282)	(282)	(282)	(3,414)		(3,414)
	y.	Big Bend New Gypsum Storage Facility	25	0	0	0	0	80,272	224,281	226,313	227,387	227,441	226,934	226,426	225,919	1,664,973		1,664,973
2.		Total Investment Projects - Recoverable Costs		4,657,778	4,660,415	4,667,235	4,670,262	4,743,999	4,892,156	4,882,993	4,872,179	4,860,490	4,847,739	4,835,707	4,822,909	57,413,862	$ 115,323	$ 57,298,539
3.		Recoverable Costs Allocated to Energy		4,648,008	4,650,673	4,657,523	4,660,579	4,734,344	4,882,531	4,873,396	4,862,613	4,850,953	4,838,231	4,826,228	4,813,460	57,298,539		57,298,539
4.		Recoverable Costs Allocated to Demand		9,770	9,742	9,712	9,683	9,655	9,625	9,597	9,566	9,537	9,508	9,479	9,449	115,323	115,323	
5.		Retail Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000			
6.		Retail Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000			
7.		Jurisdictional Energy Recoverable Costs (C)		4,648,008	4,650,673	4,657,523	4,660,579	4,734,344	4,882,531	4,873,396	4,862,613	4,850,953	4,838,231	4,826,228	4,813,460	57,298,539		
8.		Jurisdictional Demand Recoverable Costs (D)		9,770	9,742	9,712	9,683	9,655	9,625	9,597	9,566	9,537	9,508	9,479	9,449	115,323		
9.		Total Jurisdictional Recoverable Costs for Investment Projects (Lines 7 + 8)		$4,657,778	$4,660,415	$4,667,235	$4,670,262	$4,743,999	$4,892,156	$4,882,993	$4,872,179	$4,860,490	$4,847,739	$4,835,707	$4,822,909	$57,413,862		

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

DOCKET NO. 130007-EI
ECRC 2014 PROJECTION FILING
EXHIBIT HTB-3, DOCUMENT NO. 3
REVISED: 9/16/2013

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2014 to December 2014

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

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	295,484	0	0	$295,484
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other - AFUDC (excl from CWIP)		0	0	0	0	0	0	0	0	0	0	0	0	
2.	Plant-in-Service/Depreciation Base (A)	$13,614,353	$13,614,353	$13,614,353	$13,614,353	$13,614,353	$13,614,353	$13,614,353	$13,614,353	$13,614,353	$13,614,353	$13,909,837	$13,909,837	$13,909,837	
3.	Less: Accumulated Depreciation	(4,078,138)	(4,106,501)	(4,134,864)	(4,163,227)	(4,191,590)	(4,219,953)	(4,248,316)	(4,276,679)	(4,305,042)	(4,333,405)	(4,361,768)	(4,390,894)	(4,420,020)	
4.	CWIP - Non-Interest Bearing	295,484	295,484	295,484	295,484	295,484	295,484	295,484	295,484	295,484	295,484	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	$9,831,699	9,803,336	9,774,973	9,746,610	9,718,247	9,689,884	9,661,521	9,633,158	9,604,795	9,576,432	9,548,069	9,518,943	9,489,817	
6.	Average Net Investment		9,817,517	9,789,154	9,760,791	9,732,428	9,704,065	9,675,702	9,647,339	9,618,976	9,590,613	9,562,250	9,533,506	9,504,380	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		59,103	58,932	58,762	58,591	58,420	58,249	58,079	57,908	57,737	57,566	57,393	57,218	$697,958
	b. Debt Component Grossed Up For Taxes (C)		18,081	18,029	17,977	17,925	17,872	17,820	17,768	17,716	17,664	17,611	17,558	17,505	213,526
8.	Investment Expenses														
	a. Depreciation (D)		28,363	28,363	28,363	28,363	28,363	28,363	28,363	28,363	28,363	28,363	29,126	29,126	341,882
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		105,547	105,324	105,102	104,879	104,655	104,432	104,210	103,987	103,764	103,540	104,077	103,849	1,253,366
	a. Recoverable Costs Allocated to Energy		105,547	105,324	105,102	104,879	104,655	104,432	104,210	103,987	103,764	103,540	104,077	103,849	1,253,366
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		105,547	105,324	105,102	104,879	104,655	104,432	104,210	103,987	103,764	103,540	104,077	103,849	1,253,366
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$105,547	$105,324	$105,102	$104,879	$104,655	$104,432	$104,210	$103,987	$103,764	$103,540	$104,077	$103,849	$1,253,366

Notes:
(A) Applicable depreciable base for Big Bend; account 312.45 ($13,614,353) and 315.45 ($295,484)
(B) Line 6 x 7.2242% x 1/12. Based on ROE of 10.25% and weighted income tax rate of 38.575% (expansion factor of 1.632200).
(C) Line 6 x 2.2101% x 1/12.
(D) Applicable depreciation rate is 2.5% and 3.1%
(E) Line 9a x Line 10
(F) Line 9b x Line 11

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DOCKET NO. 130007-EI
ECRC 2014 PROJECTION FILING
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REVISED: 9/16/2013

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2014 to December 2014

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

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	
2.	Plant-in-Service/Depreciation Base (A)	$5,017,734	$5,017,734	$5,017,734	$5,017,734	$5,017,734	$5,017,734	$5,017,734	$5,017,734	$5,017,734	$5,017,734	$5,017,734	$5,017,734	$5,017,734	
3.	Less: Accumulated Depreciation	(3,404,510)	(3,420,651)	(3,436,792)	(3,452,933)	(3,469,074)	(3,485,215)	(3,501,356)	(3,517,497)	(3,533,638)	(3,549,779)	(3,565,920)	(3,582,061)	(3,598,202)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	$1,613,224	1,597,083	1,580,942	1,564,801	1,548,660	1,532,519	1,516,378	1,500,237	1,484,096	1,467,955	1,451,814	1,435,673	1,419,532	
6.	Average Net Investment		1,605,154	1,589,013	1,572,872	1,556,731	1,540,590	1,524,449	1,508,308	1,492,167	1,476,026	1,459,885	1,443,744	1,427,603	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		9,663	9,566	9,469	9,372	9,275	9,177	9,080	8,983	8,886	8,789	8,692	8,594	$109,546
	b. Debt Component Grossed Up For Taxes (C)		2,956	2,927	2,897	2,867	2,837	2,808	2,778	2,748	2,718	2,689	2,659	2,629	33,513
8.	Investment Expenses														
	a. Depreciation (D)		16,141	16,141	16,141	16,141	16,141	16,141	16,141	16,141	16,141	16,141	16,141	16,141	193,692
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		28,760	28,634	28,507	28,380	28,253	28,126	27,999	27,872	27,745	27,619	27,492	27,364	336,751
	a. Recoverable Costs Allocated to Energy		28,760	28,634	28,507	28,380	28,253	28,126	27,999	27,872	27,745	27,619	27,492	27,364	336,751
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		28,760	28,634	28,507	28,380	28,253	28,126	27,999	27,872	27,745	27,619	27,492	27,364	336,751
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$28,760	$28,634	$28,507	$28,380	$28,253	$28,126	$27,999	$27,872	$27,745	$27,619	$27,492	$27,364	$336,751

Notes:
(A) Applicable depreciable base for Big Bend; accounts 312.41 ($2,676,217) and 312.42 ($2,341,517)
(B) Line 6 x 7.2242% x 1/12. Based on ROE of 10.25% and weighted income tax rate of 38.575% (expansion factor of 1.632200).
(C) Line 6 x 2.2101% x 1/12.
(D) Applicable depreciation rates are 4.0% and 3.7%
(E) Line 9a x Line 10
(F) Line 9b x Line 11

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2014 to December 2014

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

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	
2.	Plant-in-Service/Depreciation Base (A)	$866,211	$866,211	$866,211	$866,211	$866,211	$866,211	$866,211	$866,211	$866,211	$866,211	$866,211	$866,211	$866,211	
3.	Less: Accumulated Depreciation	(431,285)	(433,595)	(435,905)	(438,215)	(440,525)	(442,835)	(445,145)	(447,455)	(449,765)	(452,075)	(454,385)	(456,695)	(459,005)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	$434,926	432,616	430,306	427,996	425,686	423,376	421,066	418,756	416,446	414,136	411,826	409,516	407,206	
6.	Average Net Investment		433,771	431,461	429,151	426,841	424,531	422,221	419,911	417,601	415,291	412,981	410,671	408,361	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		2,611	2,597	2,584	2,570	2,556	2,542	2,528	2,514	2,500	2,486	2,472	2,458	$30,418
	b. Debt Component Grossed Up For Taxes (C)		799	795	790	786	782	778	773	769	765	761	756	752	9,306
8.	Investment Expenses														
	a. Depreciation (D)		2,310	2,310	2,310	2,310	2,310	2,310	2,310	2,310	2,310	2,310	2,310	2,310	27,720
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		5,720	5,702	5,684	5,666	5,648	5,630	5,611	5,593	5,575	5,557	5,538	5,520	67,444
	a. Recoverable Costs Allocated to Energy		5,720	5,702	5,684	5,666	5,648	5,630	5,611	5,593	5,575	5,557	5,538	5,520	67,444
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		5,720	5,702	5,684	5,666	5,648	5,630	5,611	5,593	5,575	5,557	5,538	5,520	67,444
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$5,720	$5,702	$5,684	$5,666	$5,648	$5,630	$5,611	$5,593	$5,575	$5,557	$5,538	$5,520	$67,444

Notes:
(A) Applicable depreciable base for Big Bend; account 315.44
(B) Line 6 x 7.2242% x 1/12. Based on ROE of 10.25% and weighted income tax rate of 38.575% (expansion factor of 1.632200).
(C) Line 6 x 2.2101% x 1/12.
(D) Applicable depreciation rate is 3.2%
(E) Line 9a x Line 10
(F) Line 9b x Line 11

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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2014 to December 2014

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

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	
2.	Plant-in-Service/Depreciation Base (A)	$497,578	$497,578	$497,578	$497,578	$497,578	$497,578	$497,578	$497,578	$497,578	$497,578	$497,578	$497,578	$497,578	
3.	Less: Accumulated Depreciation	(206,272)	(207,682)	(209,092)	(210,502)	(211,912)	(213,322)	(214,732)	(216,142)	(217,552)	(218,962)	(220,372)	(221,782)	(223,192)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	$291,306	289,896	288,486	287,076	285,666	284,256	282,846	281,436	280,026	278,616	277,206	275,796	274,386	
6.	Average Net Investment		290,601	289,191	287,781	286,371	284,961	283,551	282,141	280,731	279,321	277,911	276,501	275,091	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		1,749	1,741	1,732	1,724	1,716	1,707	1,699	1,690	1,682	1,673	1,665	1,656	$20,434
	b. Debt Component Grossed Up For Taxes (C)		535	533	530	527	525	522	520	517	514	512	509	507	6,251
8.	Investment Expenses														
	a. Depreciation (D)		1,410	1,410	1,410	1,410	1,410	1,410	1,410	1,410	1,410	1,410	1,410	1,410	16,920
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		3,694	3,684	3,672	3,661	3,651	3,639	3,629	3,617	3,606	3,595	3,584	3,573	43,605
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		3,694	3,684	3,672	3,661	3,651	3,639	3,629	3,617	3,606	3,595	3,584	3,573	43,605
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (F)		3,694	3,684	3,672	3,661	3,651	3,639	3,629	3,617	3,606	3,595	3,584	3,573	43,605
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$3,694	$3,684	$3,672	$3,661	$3,651	$3,639	$3,629	$3,617	$3,606	$3,595	$3,584	$3,573	$43,605

Notes:
(A) Applicable depreciable base for Big Bend; account 312.40
(B) Line 6 x 7.2242% x 1/12. Based on ROE of 10.25% and weighted income tax rate of 38.575% (expansion factor of 1.632200).
(C) Line 6 x 2.2101% x 1/12.
(D) Applicable depreciation rate is 3.4%
(E) Line 9a x Line 10
(F) Line 9b x Line 11

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REVISED: 9/16/2013

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2014 to December 2014

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

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	
2.	Plant-in-Service/Depreciation Base (A)	$818,401	$818,401	$818,401	$818,401	$818,401	$818,401	$818,401	$818,401	$818,401	$818,401	$818,401	$818,401	$818,401	
3.	Less: Accumulated Depreciation	(339,280)	(341,599)	(343,918)	(346,237)	(348,556)	(350,875)	(353,194)	(355,513)	(357,832)	(360,151)	(362,470)	(364,789)	(367,108)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	$479,121	476,802	474,483	472,164	469,845	467,526	465,207	462,888	460,569	458,250	455,931	453,612	451,293	
6.	Average Net Investment		477,962	475,643	473,324	471,005	468,686	466,367	464,048	461,729	459,410	457,091	454,772	452,453	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		2,877	2,863	2,849	2,836	2,822	2,808	2,794	2,780	2,766	2,752	2,738	2,724	$33,609
	b. Debt Component Grossed Up For Taxes (C)		880	876	872	867	863	859	855	850	846	842	838	833	10,281
8.	Investment Expenses														
	a. Depreciation (D)		2,319	2,319	2,319	2,319	2,319	2,319	2,319	2,319	2,319	2,319	2,319	2,319	27,828
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		6,076	6,058	6,040	6,022	6,004	5,986	5,968	5,949	5,931	5,913	5,895	5,876	71,718
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		6,076	6,058	6,040	6,022	6,004	5,986	5,968	5,949	5,931	5,913	5,895	5,876	71,718
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (F)		6,076	6,058	6,040	6,022	6,004	5,986	5,968	5,949	5,931	5,913	5,895	5,876	71,718
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$6,076	$6,058	$6,040	$6,022	$6,004	$5,986	$5,968	$5,949	$5,931	$5,913	$5,895	$5,876	$71,718

Notes:
(A) Applicable depreciable base for Big Bend; account 312.40
(B) Line 6 x 7.2242% x 1/12. Based on ROE of 10.25% and weighted income tax rate of 38.575% (expansion factor of 1.632200).
(C) Line 6 x 2.2101% x 1/12.
(D) Applicable depreciation rate is 3.4%
(E) Line 9a x Line 10
(F) Line 9b x Line 11

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REVISED: 9/16/2013

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2014 to December 2014

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

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	
2.	Plant-in-Service/Depreciation Base (A)	$1,316,257	$1,316,257	$1,316,257	$1,316,257	$1,316,257	$1,316,257	$1,316,257	$1,316,257	$1,316,257	$1,316,257	$1,316,257	$1,316,257	$1,316,257	
3.	Less: Accumulated Depreciation	(711,224)	(715,612)	(720,000)	(724,388)	(728,776)	(733,164)	(737,552)	(741,940)	(746,328)	(750,716)	(755,104)	(759,492)	(763,880)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	$605,033	600,645	596,257	591,869	587,481	583,093	578,705	574,317	569,929	565,541	561,153	556,765	552,377	
6.	Average Net Investment		602,839	598,451	594,063	589,675	585,287	580,899	576,511	572,123	567,735	563,347	558,959	554,571	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		3,629	3,603	3,576	3,550	3,524	3,497	3,471	3,444	3,418	3,391	3,365	3,339	$41,807
	b. Debt Component Grossed Up For Taxes (C)		1,110	1,102	1,094	1,086	1,078	1,070	1,062	1,054	1,046	1,038	1,029	1,021	12,790
8.	Investment Expenses														
	a. Depreciation (D)		4,388	4,388	4,388	4,388	4,388	4,388	4,388	4,388	4,388	4,388	4,388	4,388	52,656
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		9,127	9,093	9,058	9,024	8,990	8,955	8,921	8,886	8,852	8,817	8,782	8,748	107,253
	a. Recoverable Costs Allocated to Energy		9,127	9,093	9,058	9,024	8,990	8,955	8,921	8,886	8,852	8,817	8,782	8,748	107,253
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		9,127	9,093	9,058	9,024	8,990	8,955	8,921	8,886	8,852	8,817	8,782	8,748	107,253
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$9,127	$9,093	$9,058	$9,024	$8,990	$8,955	$8,921	$8,886	$8,852	$8,817	$8,782	$8,748	$107,253

Notes:
(A) Applicable depreciable base for Big Bend; account 312.41
(B) Line 6 x 7.2242% x 1/12. Based on ROE of 10.25% and weighted income tax rate of 38.575% (expansion factor of 1.632200).
(C) Line 6 x 2.2101% x 1/12.
(D) Applicable depreciation rate is 4.0%
(E) Line 9a x Line 10
(F) Line 9b x Line 11

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DOCKET NO. 130007-EI
ECRC 2014 PROJECTION FILING
EXHIBIT HTB-3, DOCUMENT NO. 4, PAGE 6 OF 25
REVISED: 9/16/2013

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2014 to December 2014

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

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	
2.	Plant-in-Service/Depreciation Base (A)	$984,794	$984,794	$984,794	$984,794	$984,794	$984,794	$984,794	$984,794	$984,794	$984,794	$984,794	$984,794	$984,794	
3.	Less: Accumulated Depreciation	(533,142)	(536,178)	(539,214)	(542,250)	(545,286)	(548,322)	(551,358)	(554,394)	(557,430)	(560,466)	(563,502)	(566,538)	(569,574)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	$451,652	448,616	445,580	442,544	439,508	436,472	433,436	430,400	427,364	424,328	421,292	418,256	415,220	
6.	Average Net Investment		450,134	447,098	444,062	441,026	437,990	434,954	431,918	428,882	425,846	422,810	419,774	416,738	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		2,710	2,692	2,673	2,655	2,637	2,618	2,600	2,582	2,564	2,545	2,527	2,509	$31,312
	b. Debt Component Grossed Up For Taxes (C)		829	823	818	812	807	801	795	790	784	779	773	768	9,579
8.	Investment Expenses														
	a. Depreciation (D)		3,036	3,036	3,036	3,036	3,036	3,036	3,036	3,036	3,036	3,036	3,036	3,036	36,432
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		6,575	6,551	6,527	6,503	6,480	6,455	6,431	6,408	6,384	6,360	6,336	6,313	77,323
	a. Recoverable Costs Allocated to Energy		6,575	6,551	6,527	6,503	6,480	6,455	6,431	6,408	6,384	6,360	6,336	6,313	77,323
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		6,575	6,551	6,527	6,503	6,480	6,455	6,431	6,408	6,384	6,360	6,336	6,313	77,323
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$6,575	$6,551	$6,527	$6,503	$6,480	$6,455	$6,431	$6,408	$6,384	$6,360	$6,336	$6,313	$77,323

Notes:
(A) Applicable depreciable base for Big Bend; account 312.42
(B) Line 6 x 7.2242% x 1/12. Based on ROE of 10.25% and weighted income tax rate of 38.575% (expansion factor of 1.632200).
(C) Line 6 x 2.2101% x 1/12.
(D) Applicable depreciation rate is 3.7%
(E) Line 9a x Line 10
(F) Line 9b x Line 11

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2014 to December 2014

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

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	
2.	Plant-in-Service/Depreciation Base (A)	$120,737	$120,737	$120,737	$120,737	$120,737	$120,737	$120,737	$120,737	$120,737	$120,737	$120,737	$120,737	$120,737	
3.	Less: Accumulated Depreciation	(37,891)	(38,183)	(38,475)	(38,767)	(39,059)	(39,351)	(39,643)	(39,935)	(40,227)	(40,519)	(40,811)	(41,103)	(41,395)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	$82,846	82,554	82,262	81,970	81,678	81,386	81,094	80,802	80,510	80,218	79,926	79,634	79,342	
6.	Average Net Investment		82,700	82,408	82,116	81,824	81,532	81,240	80,948	80,656	80,364	80,072	79,780	79,488	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		498	496	494	493	491	489	487	486	484	482	480	479	$5,859
	b. Debt Component Grossed Up For Taxes (C)		152	152	151	151	150	150	149	149	148	147	147	146	1,792
8.	Investment Expenses														
	a. Depreciation (D)		292	292	292	292	292	292	292	292	292	292	292	292	3,504
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		942	940	937	936	933	931	928	927	924	921	919	917	11,155
	a. Recoverable Costs Allocated to Energy		942	940	937	936	933	931	928	927	924	921	919	917	11,155
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		942	940	937	936	933	931	928	927	924	921	919	917	11,155
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$942	$940	$937	$936	$933	$931	$928	$927	$924	$921	$919	$917	$11,155

Notes:
(A) Applicable depreciable base for Big Bend; account 311.40
(B) Line 6 x 7.2242% x 1/12. Based on ROE of 10.25% and weighted income tax rate of 38.575% (expansion factor of 1.632200).
(C) Line 6 x 2.2101% x 1/12.
(D) Applicable depreciation rate is 2.9%
(E) Line 9a x Line 10
(F) Line 9b x Line 11

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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2014 to December 2014

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

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		$357,776	$52,498	$2,970	$0	$0	$30,000	$0	$15,000	$0	$0	$0	$0	$458,244
	b. Clearings to Plant		$357,776	$52,498	$2,970	0	0	87,257	0	75,512	0	0	0	0	576,013
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other - AFUDC (excl from CWIP)		0	0	0	21,257	36,000	19,512	41,000	0	0	0	0	0	117,769
2.	Plant-in-Service/Depreciation Base (A)	$92,225,821	$92,583,597	$92,636,095	$92,639,065	$92,639,065	$92,639,065	$92,726,322	$92,726,322	$92,801,834	$92,801,834	$92,801,834	$92,801,834	$92,801,834	
3.	Less: Accumulated Depreciation	(42,689,308)	(42,942,929)	(43,197,534)	(43,452,283)	(43,707,040)	(43,961,797)	(44,216,554)	(44,471,551)	(44,726,548)	(44,981,753)	(45,236,958)	(45,492,163)	(45,747,368)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	$49,536,514	49,640,669	49,438,562	49,186,783	48,932,026	48,677,269	48,509,769	48,254,772	48,075,287	47,820,082	47,564,877	47,309,672	47,054,467	
6.	Average Net Investment		49,588,591	49,539,615	49,312,672	49,059,404	48,804,647	48,593,519	48,382,270	48,165,029	47,947,684	47,692,479	47,437,274	47,182,069	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		298,532	298,237	296,871	295,346	293,812	292,541	291,269	289,962	288,653	287,117	285,580	284,044	$3,501,964
	b. Debt Component Grossed Up For Taxes (C)		91,330	91,240	90,822	90,355	89,886	89,497	89,108	88,708	88,308	87,838	87,368	86,898	1,071,358
8.	Investment Expenses														
	a. Depreciation (D)		253,621	254,605	254,749	254,757	254,757	254,757	254,997	254,997	255,205	255,205	255,205	255,205	3,058,060
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		643,483	644,082	642,442	640,458	638,455	636,795	635,374	633,667	632,166	630,160	628,153	626,147	7,631,382
	a. Recoverable Costs Allocated to Energy		643,483	644,082	642,442	640,458	638,455	636,795	635,374	633,667	632,166	630,160	628,153	626,147	7,631,382
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		643,483	644,082	642,442	640,458	638,455	636,795	635,374	633,667	632,166	630,160	628,153	626,147	7,631,382
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$643,483	$644,082	$642,442	$640,458	$638,455	$636,795	$635,374	$633,667	$632,166	$630,160	$628,153	$626,147	$7,631,382

Notes:

(A) Applicable depreciable base for Big Bend; account 312.46
(B) Line 6 x 7.2242% x 1/12. Based on ROE of 10.25% and weighted income tax rate of 38.575% (expansion factor of 1.632200).
(C) Line 6 x 2.2101% x 1/12.
(D) Applicable depreciation rates are 3.3%
(E) Line 9a x Line 10
(F) Line 9b x Line 11

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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2014 to December 2014

Form 42-4P
Page 10 of 25

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

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	
2.	Plant-in-Service/Depreciation Base (A)	$21,739,737	$21,739,737	$21,739,737	$21,739,737	$21,739,737	$21,739,737	$21,739,737	$21,739,737	$21,739,737	$21,739,737	$21,739,737	$21,739,737	$21,739,737	
3.	Less: Accumulated Depreciation	(6,617,773)	(6,663,047)	(6,708,321)	(6,753,595)	(6,798,869)	(6,844,143)	(6,889,417)	(6,934,691)	(6,979,965)	(7,025,239)	(7,070,513)	(7,115,787)	(7,161,061)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	$15,121,964	15,076,690	15,031,416	14,986,142	14,940,868	14,895,594	14,850,320	14,805,046	14,759,772	14,714,498	14,669,224	14,623,950	14,578,676	
6.	Average Net Investment		15,099,327	15,054,053	15,008,779	14,963,505	14,918,231	14,872,957	14,827,683	14,782,409	14,737,135	14,691,861	14,646,587	14,601,313	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		90,900	90,628	90,355	90,083	89,810	89,538	89,265	88,993	88,720	88,447	88,175	87,902	$1,072,816
	b. Debt Component Grossed Up For Taxes (C)		27,809	27,726	27,642	27,559	27,476	27,392	27,309	27,226	27,142	27,059	26,975	26,892	328,207
8.	Investment Expenses														
	a. Depreciation (D)		45,274	45,274	45,274	45,274	45,274	45,274	45,274	45,274	45,274	45,274	45,274	45,274	543,288
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		163,983	163,628	163,271	162,916	162,560	162,204	161,848	161,493	161,136	160,780	160,424	160,068	1,944,311
	a. Recoverable Costs Allocated to Energy		163,983	163,628	163,271	162,916	162,560	162,204	161,848	161,493	161,136	160,780	160,424	160,068	1,944,311
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		163,983	163,628	163,271	162,916	162,560	162,204	161,848	161,493	161,136	160,780	160,424	160,068	1,944,311
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$163,983	$163,628	$163,271	$162,916	$162,560	$162,204	$161,848	$161,493	$161,136	$160,780	$160,424	$160,068	$1,944,311

Notes:
(A) Applicable depreciable base for Big Bend; accounts 312.45 ($21,699,919)and 311.45 ($39,818)
(B) Line 6 x 7.2242% x 1/12. Based on ROE of 10.25% and weighted income tax rate of 38.575% (expansion factor of 1.632200).
(C) Line 6 x 2.2101% x 1/12.
(D) Applicable depreciation rates are 2.5% and 2.0%
(E) Line 9a x Line 10
(F) Line 9b x Line 11

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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2014 to December 2014

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

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	
2.	Plant-in-Service/Depreciation Base (A)	$3,190,852	$3,190,852	$3,190,852	$3,190,852	$3,190,852	$3,190,852	$3,190,852	$3,190,852	$3,190,852	$3,190,852	$3,190,852	$3,190,852	$3,190,852	
3.	Less: Accumulated Depreciation	2,360,811	2,350,627	2,340,443	2,330,259	2,320,075	2,309,891	2,299,707	2,289,523	2,279,339	2,269,155	2,258,971	2,248,787	2,238,603	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	$5,551,663	5,541,479	5,531,295	5,521,111	5,510,927	5,500,743	5,490,559	5,480,375	5,470,191	5,460,007	5,449,823	5,439,639	5,429,455	
6.	Average Net Investment		5,546,571	5,536,387	5,526,203	5,516,019	5,505,835	5,495,651	5,485,467	5,475,283	5,465,099	5,454,915	5,444,731	5,434,547	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		33,391	33,330	33,269	33,207	33,146	33,085	33,023	32,962	32,901	32,839	32,778	32,717	$396,648
	b. Debt Component Grossed Up For Taxes (C)		10,215	10,197	10,178	10,159	10,140	10,122	10,103	10,084	10,065	10,047	10,028	10,009	121,347
8.	Investment Expenses														
	a. Depreciation (D)		10,184	10,184	10,184	10,184	10,184	10,184	10,184	10,184	10,184	10,184	10,184	10,184	122,208
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		53,790	53,711	53,631	53,550	53,470	53,391	53,310	53,230	53,150	53,070	52,990	52,910	640,203
	a. Recoverable Costs Allocated to Energy		53,790	53,711	53,631	53,550	53,470	53,391	53,310	53,230	53,150	53,070	52,990	52,910	640,203
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		53,790	53,711	53,631	53,550	53,470	53,391	53,310	53,230	53,150	53,070	52,990	52,910	640,203
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$53,790	$53,711	$53,631	$53,550	$53,470	$53,391	$53,310	$53,230	$53,150	$53,070	$52,990	$52,910	$640,203

Notes:
(A) Applicable depreciable base for Big Bend; accounts 312.41 ($1,675,171), 312.42 ($1,075,718), and 312.43 ($439,963).
(B) Line 6 x 7.2242% x 1/12. Based on ROE of 10.25% and weighted income tax rate of 38.575% (expansion factor of 1.632200).
(C) Line 6 x 2.2101% x 1/12.
(D) Applicable depreciation rates are 4.0%, 3.7%, and 3.5%
(E) Line 9a x Line 10
(F) Line 9b x Line 11

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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2014 to December 2014

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

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		$196,190	$587,760	$978,990	$105,753	$0	$0	$0	$0	$0	$0	$0	$0	$1,868,693
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	1,959,110	$1,959,110
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	
2.	Plant-in-Service/Depreciation Base (A)	$15,110,013	$15,110,013	$15,110,013	$15,110,013	$15,110,013	$15,110,013	$15,110,013	$15,110,013	$15,110,013	$15,110,013	$15,110,013	$15,110,013	$17,069,123	
3.	Less: Accumulated Depreciation	(2,488,824)	(2,534,341)	(2,579,858)	(2,625,375)	(2,670,892)	(2,716,409)	(2,761,926)	(2,807,443)	(2,852,960)	(2,898,477)	(2,943,994)	(2,989,511)	(3,035,028)	
4.	CWIP - Non-Interest Bearing	90,417	286,607	874,367	1,853,357	1,959,110	1,959,110	1,959,110	1,959,110	1,959,110	1,959,110	1,959,110	1,959,110	0	
5.	Net Investment (Lines 2 + 3 + 4)	$12,711,606	12,862,279	13,404,522	14,337,995	14,398,231	14,352,714	14,307,197	14,261,680	14,216,163	14,170,646	14,125,129	14,079,612	14,034,095	
6.	Average Net Investment		12,786,942	13,133,400	13,871,258	14,368,113	14,375,472	14,329,955	14,284,438	14,238,921	14,193,404	14,147,887	14,102,370	14,056,853	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		76,980	79,065	83,507	86,498	86,543	86,269	85,995	85,721	85,447	85,173	84,899	84,625	$1,010,722
	b. Debt Component Grossed Up For Taxes (C)		23,550	24,188	25,547	26,462	26,476	26,392	26,308	26,225	26,141	26,057	25,973	25,889	309,208
8.	Investment Expenses														
	a. Depreciation (D)		45,517	45,517	45,517	45,517	45,517	45,517	45,517	45,517	45,517	45,517	45,517	45,517	546,204
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		146,047	148,770	154,571	158,477	158,536	158,178	157,820	157,463	157,105	156,747	156,389	156,031	1,866,134
	a. Recoverable Costs Allocated to Energy		146,047	148,770	154,571	158,477	158,536	158,178	157,820	157,463	157,105	156,747	156,389	156,031	1,866,134
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		146,047	148,770	154,571	158,477	158,536	158,178	157,820	157,463	157,105	156,747	156,389	156,031	1,866,134
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$146,047	$148,770	$154,571	$158,477	$158,536	$158,178	$157,820	$157,463	$157,105	$156,747	$156,389	$156,031	$1,866,134

Notes:
(A) Applicable depreciable base for Big Bend; accounts 312.41 ($3,403,228), 312.42 ($5,153,072), 312.43 ($7,546,026), 315.41 ($17,504), 315.44 ($351,594), and 315.43 ($528,554)
(B) Line 6 x 7.2242% x 1/12. Based on ROE of 10.25% and weighted income tax rate of 38.575% (expansion factor of 1.632200).
(C) Line 6 x 2.2101% x 1/12.
(D) Applicable depreciation rates are 4.0%, 3.7%, 3.5%, 3.5%, 3.2%, and 3.6%
(E) Line 9a x Line 10
(F) Line 9b x Line 11

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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2014 to December 2014

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

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	
2.	Plant-in-Service/Depreciation Base (A)	$1,561,473	$1,561,473	$1,561,473	$1,561,473	$1,561,473	$1,561,473	$1,561,473	$1,561,473	$1,561,473	$1,561,473	$1,561,473	$1,561,473	$1,561,473	
3.	Less: Accumulated Depreciation	(524,058)	(528,482)	(532,906)	(537,330)	(541,754)	(546,178)	(550,602)	(555,026)	(559,450)	(563,874)	(568,298)	(572,722)	(577,146)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	$1,037,415	1,032,991	1,028,567	1,024,143	1,019,719	1,015,295	1,010,871	1,006,447	1,002,023	997,599	993,175	988,751	984,327	
6.	Average Net Investment		1,035,203	1,030,779	1,026,355	1,021,931	1,017,507	1,013,083	1,008,659	1,004,235	999,811	995,387	990,963	986,539	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		6,232	6,205	6,179	6,152	6,126	6,099	6,072	6,046	6,019	5,992	5,966	5,939	$73,027
	b. Debt Component Grossed Up For Taxes (C)		1,907	1,898	1,890	1,882	1,874	1,866	1,858	1,850	1,841	1,833	1,825	1,817	22,341
8.	Investment Expenses														
	a. Depreciation (D)		4,424	4,424	4,424	4,424	4,424	4,424	4,424	4,424	4,424	4,424	4,424	4,424	53,088
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		12,563	12,527	12,493	12,458	12,424	12,389	12,354	12,320	12,284	12,249	12,215	12,180	148,456
	a. Recoverable Costs Allocated to Energy		12,563	12,527	12,493	12,458	12,424	12,389	12,354	12,320	12,284	12,249	12,215	12,180	148,456
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		12,563	12,527	12,493	12,458	12,424	12,389	12,354	12,320	12,284	12,249	12,215	12,180	148,456
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$12,563	$12,527	$12,493	$12,458	$12,424	$12,389	$12,354	$12,320	$12,284	$12,249	$12,215	$12,180	$148,456

Notes:
(A) Applicable depreciable base for Polk; account 342.81
(B) Line 6 x 7.2242% x 1/12. Based on ROE of 10.25% and weighted income tax rate of 38.575% (expansion factor of 1.632200).
(C) Line 6 x 2.2101% x 1/12.
(D) Applicable depreciation rate is 3.4%
(E) Line 9a x Line 10
(F) Line 9b x Line 11

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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2014 to December 2014

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

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	
2.	Plant-in-Service/Depreciation Base (A)	$2,558,730	$2,558,730	$2,558,730	$2,558,730	$2,558,730	$2,558,730	$2,558,730	$2,558,730	$2,558,730	$2,558,730	$2,558,730	$2,558,730	$2,558,730	
3.	Less: Accumulated Depreciation	(602,378)	(608,775)	(615,172)	(621,569)	(627,966)	(634,363)	(640,760)	(647,157)	(653,554)	(659,951)	(666,348)	(672,745)	(679,142)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	$1,956,352	1,949,955	1,943,558	1,937,161	1,930,764	1,924,367	1,917,970	1,911,573	1,905,176	1,898,779	1,892,382	1,885,985	1,879,588	
6.	Average Net Investment		1,953,154	1,946,757	1,940,360	1,933,963	1,927,566	1,921,169	1,914,772	1,908,375	1,901,978	1,895,581	1,889,184	1,882,787	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		11,758	11,720	11,681	11,643	11,604	11,566	11,527	11,489	11,450	11,412	11,373	11,335	$138,558
	b. Debt Component Grossed Up For Taxes (C)		3,597	3,585	3,574	3,562	3,550	3,538	3,527	3,515	3,503	3,491	3,479	3,468	42,389
8.	Investment Expenses														
	a. Depreciation (D)		6,397	6,397	6,397	6,397	6,397	6,397	6,397	6,397	6,397	6,397	6,397	6,397	76,764
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		21,752	21,702	21,652	21,602	21,551	21,501	21,451	21,401	21,350	21,300	21,249	21,200	257,711
	a. Recoverable Costs Allocated to Energy		21,752	21,702	21,652	21,602	21,551	21,501	21,451	21,401	21,350	21,300	21,249	21,200	257,711
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		21,752	21,702	21,652	21,602	21,551	21,501	21,451	21,401	21,350	21,300	21,249	21,200	257,711
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$21,752	$21,702	$21,652	$21,602	$21,551	$21,501	$21,451	$21,401	$21,350	$21,300	$21,249	$21,200	$257,711

Notes:
(A) Applicable depreciable base for Big Bend; account 312.44
(B) Line 6 x 7.2242% x 1/12. Based on ROE of 10.25% and weighted income tax rate of 38.575% (expansion factor of 1.632200).
(C) Line 6 x 2.2101% x 1/12.
(D) Applicable depreciation rate is 3.0%
(E) Line 9a x Line 10
(F) Line 9b x Line 11

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2014 to December 2014

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

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	
2.	Plant-in-Service/Depreciation Base (A)	$1,649,121	$1,649,121	$1,649,121	$1,649,121	$1,649,121	$1,649,121	$1,649,121	$1,649,121	$1,649,121	$1,649,121	$1,649,121	$1,649,121	$1,649,121	
3.	Less: Accumulated Depreciation	(401,773)	(407,270)	(412,767)	(418,264)	(423,761)	(429,258)	(434,755)	(440,252)	(445,749)	(451,246)	(456,743)	(462,240)	(467,737)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	$1,247,348	1,241,851	1,236,354	1,230,857	1,225,360	1,219,863	1,214,366	1,208,869	1,203,372	1,197,875	1,192,378	1,186,881	1,181,384	
6.	Average Net Investment		1,244,600	1,239,103	1,233,606	1,228,109	1,222,612	1,217,115	1,211,618	1,206,121	1,200,624	1,195,127	1,189,630	1,184,133	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		7,493	7,460	7,427	7,393	7,360	7,327	7,294	7,261	7,228	7,195	7,162	7,129	$87,729
	b. Debt Component Grossed Up For Taxes (C)		2,292	2,282	2,272	2,262	2,252	2,242	2,231	2,221	2,211	2,201	2,191	2,181	26,838
8.	Investment Expenses														
	a. Depreciation (D)		5,497	5,497	5,497	5,497	5,497	5,497	5,497	5,497	5,497	5,497	5,497	5,497	65,964
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		15,282	15,239	15,196	15,152	15,109	15,066	15,022	14,979	14,936	14,893	14,850	14,807	180,531
	a. Recoverable Costs Allocated to Energy		15,282	15,239	15,196	15,152	15,109	15,066	15,022	14,979	14,936	14,893	14,850	14,807	180,531
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		15,282	15,239	15,196	15,152	15,109	15,066	15,022	14,979	14,936	14,893	14,850	14,807	180,531
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$15,282	$15,239	$15,196	$15,152	$15,109	$15,066	$15,022	$14,979	$14,936	$14,893	$14,850	$14,807	$180,531

Notes:
(A) Applicable depreciable base for Big Bend; account 312.41
(B) Line 6 x 7.2242% x 1/12. Based on ROE of 10.25% and weighted income tax rate of 38.575% (expansion factor of 1.632200).
(C) Line 6 x 2.2101% x 1/12.
(D) Applicable depreciation rate is 4.0%
(E) Line 9a x Line 10
(F) Line 9b x Line 11

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REVISED: 9/16/2013

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2014 to December 2014

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

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	
2.	Plant-in-Service/Depreciation Base (A)	$1,581,887	$1,581,887	$1,581,887	$1,581,887	$1,581,887	$1,581,887	$1,581,887	$1,581,887	$1,581,887	$1,581,887	$1,581,887	$1,581,887	$1,581,887	
3.	Less: Accumulated Depreciation	(360,224)	(365,101)	(369,978)	(374,855)	(379,732)	(384,609)	(389,486)	(394,363)	(399,240)	(404,117)	(408,994)	(413,871)	(418,748)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	$1,221,663	1,216,786	1,211,909	1,207,032	1,202,155	1,197,278	1,192,401	1,187,524	1,182,647	1,177,770	1,172,893	1,168,016	1,163,139	
6.	Average Net Investment		1,219,225	1,214,348	1,209,471	1,204,594	1,199,717	1,194,840	1,189,963	1,185,086	1,180,209	1,175,332	1,170,455	1,165,578	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		7,340	7,311	7,281	7,252	7,222	7,193	7,164	7,134	7,105	7,076	7,046	7,017	$86,141
	b. Debt Component Grossed Up For Taxes (C)		2,246	2,237	2,228	2,219	2,210	2,201	2,192	2,183	2,174	2,165	2,156	2,147	26,358
8.	Investment Expenses														
	a. Depreciation (D)		4,877	4,877	4,877	4,877	4,877	4,877	4,877	4,877	4,877	4,877	4,877	4,877	58,524
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		14,463	14,425	14,386	14,348	14,309	14,271	14,233	14,194	14,156	14,118	14,079	14,041	171,023
	a. Recoverable Costs Allocated to Energy		14,463	14,425	14,386	14,348	14,309	14,271	14,233	14,194	14,156	14,118	14,079	14,041	171,023
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		14,463	14,425	14,386	14,348	14,309	14,271	14,233	14,194	14,156	14,118	14,079	14,041	171,023
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$14,463	$14,425	$14,386	$14,348	$14,309	$14,271	$14,233	$14,194	$14,156	$14,118	$14,079	$14,041	$171,023

Notes:
(A) Applicable depreciable base for Big Bend; account 312.42
(B) Line 6 x 7.2242% x 1/12. Based on ROE of 10.25% and weighted income tax rate of 38.575% (expansion factor of 1.632200).
(C) Line 6 x 2.2101% x 1/12.
(D) Applicable depreciation rate is 3.7%
(E) Line 9a x Line 10
(F) Line 9b x Line 11

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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2014 to December 2014

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

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	
2.	Plant-in-Service/Depreciation Base (A)	$2,706,507	$2,706,507	$2,706,507	$2,706,507	$2,706,507	$2,706,507	$2,706,507	$2,706,507	$2,706,507	$2,706,507	$2,706,507	$2,706,507	$2,706,507	
3.	Less: Accumulated Depreciation	(450,458)	(458,411)	(466,364)	(474,317)	(482,270)	(490,223)	(498,176)	(506,129)	(514,082)	(522,035)	(529,988)	(537,941)	(545,894)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	$2,256,049	2,248,096	2,240,143	2,232,190	2,224,237	2,216,284	2,208,331	2,200,378	2,192,425	2,184,472	2,176,519	2,168,566	2,160,613	
6.	Average Net Investment		2,252,073	2,244,120	2,236,167	2,228,214	2,220,261	2,212,308	2,204,355	2,196,402	2,188,449	2,180,496	2,172,543	2,164,590	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		13,558	13,510	13,462	13,414	13,366	13,318	13,271	13,223	13,175	13,127	13,079	13,031	$159,534
	b. Debt Component Grossed Up For Taxes (C)		4,148	4,133	4,118	4,104	4,089	4,075	4,060	4,045	4,031	4,016	4,001	3,987	48,807
8.	Investment Expenses														
	a. Depreciation (D)		7,953	7,953	7,953	7,953	7,953	7,953	7,953	7,953	7,953	7,953	7,953	7,953	95,436
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		25,659	25,596	25,533	25,471	25,408	25,346	25,284	25,221	25,159	25,096	25,033	24,971	303,777
	a. Recoverable Costs Allocated to Energy		25,659	25,596	25,533	25,471	25,408	25,346	25,284	25,221	25,159	25,096	25,033	24,971	303,777
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		25,659	25,596	25,533	25,471	25,408	25,346	25,284	25,221	25,159	25,096	25,033	24,971	303,777
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$25,659	$25,596	$25,533	$25,471	$25,408	$25,346	$25,284	$25,221	$25,159	$25,096	$25,033	$24,971	$303,777

Notes:
(A) Applicable depreciable base for Big Bend; account 312.43 ($1,995,677) and 315.43 ($710,830)
(B) Line 6 x 7.2242% x 1/12. Based on ROE of 10.25% and weighted income tax rate of 38.575% (expansion factor of 1.632200).
(C) Line 6 x 2.2101% x 1/12.
(D) Applicable depreciation rate is 3.5% and 3.6%
(E) Line 9a x Line 10
(F) Line 9b x Line 11

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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2014 to December 2014

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

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	
2.	Plant-in-Service/Depreciation Base (A)	$85,847,435	$85,847,435	$85,847,435	$85,847,435	$85,847,435	$85,847,435	$85,847,435	$85,847,435	$85,847,435	$85,847,435	$85,847,435	$85,847,435	$85,847,435	
3.	Less: Accumulated Depreciation	(14,032,917)	(14,342,543)	(14,652,169)	(14,961,795)	(15,271,421)	(15,581,047)	(15,890,673)	(16,200,299)	(16,509,925)	(16,819,551)	(17,129,177)	(17,438,803)	(17,748,429)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	$71,814,518	71,504,892	71,195,266	70,885,640	70,576,014	70,266,388	69,956,762	69,647,136	69,337,510	69,027,884	68,718,258	68,408,632	68,099,006	
6.	Average Net Investment		71,659,705	71,350,079	71,040,453	70,730,827	70,421,201	70,111,575	69,801,949	69,492,323	69,182,697	68,873,071	68,563,445	68,253,819	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		431,403	429,539	427,675	425,811	423,947	422,083	420,219	418,355	416,491	414,627	412,763	410,899	$5,053,812
	b. Debt Component Grossed Up For Taxes (C)		131,979	131,409	130,839	130,269	129,698	129,128	128,558	127,987	127,417	126,847	126,277	125,706	1,546,114
8.	Investment Expenses														
	a. Depreciation (D)		309,626	309,626	309,626	309,626	309,626	309,626	309,626	309,626	309,626	309,626	309,626	309,626	3,715,512
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		873,008	870,574	868,140	865,706	863,271	860,837	858,403	855,968	853,534	851,100	848,666	846,231	10,315,438
	a. Recoverable Costs Allocated to Energy		873,008	870,574	868,140	865,706	863,271	860,837	858,403	855,968	853,534	851,100	848,666	846,231	10,315,438
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		873,008	870,574	868,140	865,706	863,271	860,837	858,403	855,968	853,534	851,100	848,666	846,231	10,315,438
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$873,008	$870,574	$868,140	$865,706	$863,271	$860,837	$858,403	$855,968	$853,534	$851,100	$848,666	$846,231	$10,315,438

Notes:
(A) Applicable depreciable base for Big Bend; account 311.51 ($22,278,982), 312.51 ($48,658,005), 315.51 ($14,063,245), and 316.51 ($847,203).
(B) Line 6 x 7.2242% x 1/12. Based on ROE of 10.25% and weighted income tax rate of 38.575% (expansion factor of 1.632200).
(C) Line 6 x 2.2101% x 1/12.
(D) Applicable depreciation rate is 4.1%, 4.3%, 4.8% and 4.1%
(E) Line 9a x Line 10
(F) Line 9b x Line 11

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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2014 to December 2014

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

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	
2.	Plant-in-Service/Depreciation Base (A)	$93,776,412	$93,776,412	$93,776,412	$93,776,412	$93,776,412	$93,776,412	$93,776,412	$93,776,412	$93,776,412	$93,776,412	$93,776,412	$93,776,412	$93,776,412	
3.	Less: Accumulated Depreciation	(16,136,447)	(16,439,618)	(16,742,789)	(17,045,960)	(17,349,131)	(17,652,302)	(17,955,473)	(18,258,644)	(18,561,815)	(18,864,986)	(19,168,157)	(19,471,328)	(19,774,499)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	$77,639,965	77,336,794	77,033,623	76,730,452	76,427,281	76,124,110	75,820,939	75,517,768	75,214,597	74,911,426	74,608,255	74,305,084	74,001,913	
6.	Average Net Investment		77,488,379	77,185,208	76,882,037	76,578,866	76,275,695	75,972,524	75,669,353	75,366,182	75,063,011	74,759,840	74,456,669	74,153,498	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		466,493	464,668	462,843	461,018	459,192	457,367	455,542	453,717	451,892	450,067	448,242	446,416	$5,477,457
	b. Debt Component Grossed Up For Taxes (C)		142,714	142,156	141,597	141,039	140,481	139,922	139,364	138,806	138,247	137,689	137,131	136,572	1,675,718
8.	Investment Expenses														
	a. Depreciation (D)		303,171	303,171	303,171	303,171	303,171	303,171	303,171	303,171	303,171	303,171	303,171	303,171	3,638,052
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		912,378	909,995	907,611	905,228	902,844	900,460	898,077	895,694	893,310	890,927	888,544	886,159	10,791,227
	a. Recoverable Costs Allocated to Energy		912,378	909,995	907,611	905,228	902,844	900,460	898,077	895,694	893,310	890,927	888,544	886,159	10,791,227
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		912,378	909,995	907,611	905,228	902,844	900,460	898,077	895,694	893,310	890,927	888,544	886,159	10,791,227
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$912,378	$909,995	$907,611	$905,228	$902,844	$900,460	$898,077	$895,694	$893,310	$890,927	$888,544	$886,159	$10,791,227

Notes:

(A) Applicable depreciable base for Big Bend; account 311.52 ($25,208,869), 312.52($51,694,500), 315.52 ($15,914,427), and 316.52 ($958,616).
(B) Line 6 x 7.2242% x 1/12. Based on ROE of 10.25% and weighted income tax rate of 38.575% (expansion factor of 1.632200).
(C) Line 6 x 2.2101% x 1/12.
(D) Applicable depreciation rates are 3.5%, 4.0%, 4.1% and 3.7%.
(E) Line 9a x Line 10
(F) Line 9b x Line 11

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DOCKET NO. 130007-EI
ECRC 2014 PROJECTION FILING
EXHIBIT HTB-3, DOCUMENT NO. 4, PAGE 19 OF 25
REVISED: 9/16/2013

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2014 to December 2014

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

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	
2.	Plant-in-Service/Depreciation Base (A)	$80,369,887	$80,369,887	$80,369,887	$80,369,887	$80,369,887	$80,369,887	$80,369,887	$80,369,887	$80,369,887	$80,369,887	$80,369,887	$80,369,887	$80,369,887	
3.	Less: Accumulated Depreciation	(16,015,549)	(16,263,090)	(16,510,631)	(16,758,172)	(17,005,713)	(17,253,254)	(17,500,795)	(17,748,336)	(17,995,877)	(18,243,418)	(18,490,959)	(18,738,500)	(18,986,041)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	$64,354,338	64,106,797	63,859,256	63,611,715	63,364,174	63,116,633	62,869,092	62,621,551	62,374,010	62,126,469	61,878,928	61,631,387	61,383,846	
6.	Average Net Investment		64,230,568	63,983,027	63,735,486	63,487,945	63,240,404	62,992,863	62,745,322	62,497,781	62,250,240	62,002,699	61,755,158	61,507,617	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		386,679	385,188	383,698	382,208	380,718	379,228	377,737	376,247	374,757	373,267	371,776	370,286	$4,541,789
	b. Debt Component Grossed Up For Taxes (C)		118,297	117,841	117,385	116,929	116,473	116,017	115,561	115,105	114,649	114,193	113,738	113,282	1,389,470
8.	Investment Expenses														
	a. Depreciation (D)		247,541	247,541	247,541	247,541	247,541	247,541	247,541	247,541	247,541	247,541	247,541	247,541	2,970,492
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		752,517	750,570	748,624	746,678	744,732	742,786	740,839	738,893	736,947	735,001	733,055	731,109	8,901,751
	a. Recoverable Costs Allocated to Energy		752,517	750,570	748,624	746,678	744,732	742,786	740,839	738,893	736,947	735,001	733,055	731,109	8,901,751
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		752,517	750,570	748,624	746,678	744,732	742,786	740,839	738,893	736,947	735,001	733,055	731,109	8,901,751
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$752,517	$750,570	$748,624	$746,678	$744,732	$742,786	$740,839	$738,893	$736,947	$735,001	$733,055	$731,109	$8,901,751

Notes:
(A) Applicable depreciable base for Big Bend; account 311.53 ($21,689,422), 312.53 ($44,164,828), 315.53 ($13,690,954), and 316.53 ($824,683).
(B) Line 6 x 7.2242% x 1/12. Based on ROE of 10.25% and weighted income tax rate of 38.575% (expansion factor of 1.632200).
(C) Line 6 x 2.2101% x 1/12.
(D) Applicable depreciation rates are 3.1%, 3.9%, 4.0%, and 3.4%
(E) Line 9a x Line 10
(F) Line 9b x Line 11

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2014 to December 2014

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

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	
2.	Plant-in-Service/Depreciation Base (A)	$64,124,686	$64,124,686	$64,124,686	$64,124,686	$64,124,686	$64,124,686	$64,124,686	$64,124,686	$64,124,686	$64,124,686	$64,124,686	$64,124,686	$64,124,686	
3.	Less: Accumulated Depreciation	(13,714,109)	(13,897,998)	(14,081,887)	(14,265,776)	(14,449,665)	(14,633,554)	(14,817,443)	(15,001,332)	(15,185,221)	(15,369,110)	(15,552,999)	(15,736,888)	(15,920,777)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	$50,410,577	50,226,688	50,042,799	49,858,910	49,675,021	49,491,132	49,307,243	49,123,354	48,939,465	48,755,576	48,571,687	48,387,798	48,203,909	
6.	Average Net Investment		50,318,633	50,134,744	49,950,855	49,766,966	49,583,077	49,399,188	49,215,299	49,031,410	48,847,521	48,663,632	48,479,743	48,295,854	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		302,927	301,820	300,712	299,605	298,498	297,391	296,284	295,177	294,070	292,963	291,856	290,749	$3,562,052
	b. Debt Component Grossed Up For Taxes (C)		92,674	92,336	91,997	91,658	91,320	90,981	90,642	90,304	89,965	89,626	89,288	88,949	1,089,740
8.	Investment Expenses														
	a. Depreciation (D)		183,889	183,889	183,889	183,889	183,889	183,889	183,889	183,889	183,889	183,889	183,889	183,889	2,206,668
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		579,490	578,045	576,598	575,152	573,707	572,261	570,815	569,370	567,924	566,478	565,033	563,587	6,858,460
	a. Recoverable Costs Allocated to Energy		579,490	578,045	576,598	575,152	573,707	572,261	570,815	569,370	567,924	566,478	565,033	563,587	6,858,460
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	-
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		579,490	578,045	576,598	575,152	573,707	572,261	570,815	569,370	567,924	566,478	565,033	563,587	6,858,460
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$579,490	$578,045	$576,598	$575,152	$573,707	$572,261	$570,815	$569,370	$567,924	$566,478	$565,033	$563,587	$6,858,460

Notes:
(A) Applicable depreciable base for Big Bend; account 311.54 ($16,857,250), 312.54 ($34,665,822), 315.54 ($10,642,027), 316.54 ($687,934), and 315.40 ($1,271,653).
(B) Line 6 x 7.2242% x 1/12. Based on ROE of 10.25% and weighted income tax rate of 38.575% (expansion factor of 1.632200).
(C) Line 6 x 2.2101% x 1/12.
(D) Applicable depreciation rate is 2.4%, 3.8%. 3.9%, 3.3%, and 3.7%.
(E) Line 9a x Line 10
(F) Line 9b x Line 11

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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2014 to December 2014

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

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	
2.	Plant-in-Service/Depreciation Base (A)	$24,292,736	$24,292,736	$24,292,736	$24,292,736	$24,292,736	$24,292,736	$24,292,736	$24,292,736	$24,292,736	$24,292,736	$24,292,736	$24,292,736	$24,292,736	
3.	Less: Accumulated Depreciation	(2,137,651)	(2,188,868)	(2,240,085)	(2,291,302)	(2,342,519)	(2,393,736)	(2,444,953)	(2,496,170)	(2,547,387)	(2,598,604)	(2,649,821)	(2,701,038)	(2,752,255)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	$22,155,085	22,103,868	22,052,651	22,001,434	21,950,217	21,899,000	21,847,783	21,796,566	21,745,349	21,694,132	21,642,915	21,591,698	21,540,481	
6.	Average Net Investment		22,129,477	22,078,260	22,027,043	21,975,826	21,924,609	21,873,392	21,822,175	21,770,958	21,719,741	21,668,524	21,617,307	21,566,090	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		133,223	132,915	132,606	132,298	131,990	131,681	131,373	131,065	130,756	130,448	130,140	129,831	$1,578,326
	b. Debt Component Grossed Up For Taxes (C)		40,757	40,663	40,568	40,474	40,380	40,285	40,191	40,097	40,002	39,908	39,814	39,719	482,858
8.	Investment Expenses														
	a. Depreciation (D)		51,217	51,217	51,217	51,217	51,217	51,217	51,217	51,217	51,217	51,217	51,217	51,217	614,604
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		225,197	224,795	224,391	223,989	223,587	223,183	222,781	222,379	221,975	221,573	221,171	220,767	2,675,788
	a. Recoverable Costs Allocated to Energy		225,197	224,795	224,391	223,989	223,587	223,183	222,781	222,379	221,975	221,573	221,171	220,767	2,675,788
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		225,197	224,795	224,391	223,989	223,587	223,183	222,781	222,379	221,975	221,573	221,171	220,767	2,675,788
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$225,197	$224,795	$224,391	$223,989	$223,587	$223,183	$222,781	$222,379	$221,975	$221,573	$221,171	$220,767	$2,675,788

Notes:
(A) Applicable depreciable base for Big Bend; account 312.45 ($22,836,528) and 312.44 ($1,456,208)
(B) Line 6 x 7.2242% x 1/12. Based on ROE of 10.25% and weighted income tax rate of 38.575% (expansion factor of 1.632200).
(C) Line 6 x 2.2101% x 1/12.
(D) Applicable depreciation rate is 2.5% and 3.0%.
(E) Line 9a x Line 10
(F) Line 9b x Line 11

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DOCKET NO. 130007-EI
ECRC 2014 PROJECTION FILING
EXHIBIT HTB-3, DOCUMENT NO. 4, PAGE 22 OF 25
REVISED: 9/16/2013

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2014 to December 2014

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

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		$720,673	$1,596,540	$1,573,597	$1,089,987	$235,497	$73,149	$15,004	$0	$10,000	$0	$0	$0	$5,314,447
	b. Clearings to Plant		0	0	207,167	0	6,267,415	73,149	15,004	0	0	0	0	1,307,720	$7,870,455
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	
2.	Plant-in-Service/Depreciation Base (A)	$2,787,703	$2,787,703	$2,787,703	$2,994,870	$2,994,870	$9,262,286	$9,335,435	$9,350,439	$9,350,439	$9,350,439	$9,350,439	$9,350,439	$10,658,159	
3.	Less: Accumulated Depreciation	(196,628)	(204,706)	(212,784)	(220,862)	(229,372)	(237,882)	(261,206)	(284,686)	(308,200)	(331,714)	(355,228)	(378,742)	(402,256)	-
4.	CWIP - Non-Interest Bearing	2,640,766	3,361,439	4,957,979	6,324,409	7,414,396	1,382,478	1,382,478	1,382,478	1,382,478	1,392,478	1,392,478	1,392,478	84,758	
5.	Net Investment (Lines 2 + 3 + 4)	$5,231,841	5,944,436	7,532,898	9,098,417	10,179,894	10,406,882	10,456,707	10,448,231	10,424,717	10,411,203	10,387,689	10,364,175	10,340,661	
6.	Average Net Investment		5,588,139	6,738,667	8,315,658	9,639,156	10,293,388	10,431,795	10,452,469	10,436,474	10,417,960	10,399,446	10,375,932	10,352,418	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		33,642	40,568	50,062	58,029	61,968	62,801	62,926	62,829	62,718	62,606	62,465	62,323	$682,937
	b. Debt Component Grossed Up For Taxes (C)		10,292	12,411	15,315	17,753	18,958	19,213	19,251	19,221	19,187	19,153	19,110	19,067	208,931
8.	Investment Expenses														
	a. Depreciation (D)		8,078	8,078	8,078	8,510	8,510	23,324	23,480	23,514	23,514	23,514	23,514	23,514	205,628
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		52,012	61,057	73,455	84,292	89,436	105,338	105,657	105,564	105,419	105,273	105,089	104,904	1,097,496
	a. Recoverable Costs Allocated to Energy		52,012	61,057	73,455	84,292	89,436	105,338	105,657	105,564	105,419	105,273	105,089	104,904	1,097,496
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		52,012	61,057	73,455	84,292	89,436	105,338	105,657	105,564	105,419	105,273	105,089	104,904	1,097,496
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$52,012	$61,057	$73,455	$84,292	$89,436	$105,338	$105,657	$105,564	$105,419	$105,273	$105,089	$104,904	$1,097,496

Notes:
(A) Applicable depreciable base for Big Bend and Polk; accounts 312.44 ($4,233,086), 315.40 ($1,169,053), 315.41 ($128,600). 315.42($128,600), 312.46 ($1,288,155), 312.45 ($2,329,650), 315.45 ($557,728) and 315.46 ($823,287)
(B) Line 6 x 7.2242% x 1/12. Based on ROE of 10.25% and weighted income tax rate of 38.575% (expansion factor of 1.632200).
(C) Line 6 x 2.2101% x 1/12.
(D) Applicable depreciation rate is 3.0%, 3.7%, 3.5%, 3.3%, 3.3%, 2.5%, 3.1%, and 3.5%
(E) Line 9a x Line 10
(F) Line 9b x Line 11

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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2014 to December 2014

For Project: SO_2 Emissions Allowances
(in Dollars)

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments														
	a. Purchases/Transfers		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Sales/Transfers		0	0	0	0	0	0	0	0	0	0	0	0	
	c. Auction Proceeds/Other		0	0	0	0	0	0	0	0	0	0	0	0	
2.	Working Capital Balance														
	a. FERC 158.1 Allowance Inventory	$0	0	0	0	0	0	0	0	0	0	0	0	0	
	b. FERC 158.2 Allowances Withheld	0	0	0	0	0	0	0	0	0	0	0	0	0	
	c. FERC 182.3 Other Regl. Assets - Losses	0	0	0	0	0	0	0	0	0	0	0	0	0	
	d. FERC 254.01 Regulatory Liabilities - Gains	(36,626)	(36,544)	(36,482)	(36,412)	(36,358)	(36,296)	(36,214)	(36,130)	(36,046)	(35,979)	(35,911)	(35,844)	(35,770)	
3.	Total Working Capital Balance	($36,626)	(36,544)	(36,482)	(36,412)	(36,358)	(36,296)	(36,214)	(36,130)	(36,046)	(35,979)	(35,911)	(35,844)	(35,770)	
4.	Average Net Working Capital Balance		($36,585)	($36,513)	($36,447)	($36,385)	($36,327)	($36,255)	($36,172)	($36,088)	($36,013)	($35,945)	($35,878)	($35,807)	
5.	Return on Average Net Working Capital Balance														
	a. Equity Component Grossed Up For Taxes (A)		(220)	(220)	(219)	(219)	(219)	(218)	(218)	(217)	(217)	(216)	(216)	(216)	(2,615)
	b. Debt Component Grossed Up For Taxes (B)		(67)	(67)	(67)	(67)	(67)	(67)	(67)	(66)	(66)	(66)	(66)	(66)	(799)
6.	Total Return Component		(287)	(287)	(286)	(286)	(286)	(285)	(285)	(283)	(283)	(282)	(282)	(282)	(3,414)
7.	Expenses:														
	a. Gains		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Losses		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. SO_2 Allowance Expense		2,218	2,168	2,230	2,286	2,308	2,258	2,286	2,276	2,283	2,312	2,263	2,226	27,114
8.	Net Expenses (D)		2,218	2,168	2,230	2,286	2,308	2,258	2,286	2,276	2,283	2,312	2,263	2,226	27,114
9.	Total System Recoverable Expenses (Lines 6 + 8)		1,931	1,881	1,944	2,000	2,022	1,973	2,001	1,993	2,000	2,030	1,981	1,944	23,700
	a. Recoverable Costs Allocated to Energy		1,931	1,881	1,944	2,000	2,022	1,973	2,001	1,993	2,000	2,030	1,981	1,944	23,700
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		1,931	1,881	1,944	2,000	2,022	1,973	2,001	1,993	2,000	2,030	1,981	1,944	23,700
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Juris. Recoverable Costs (Lines 12 + 13)		$1,931	$1,881	$1,944	$2,000	$2,022	$1,973	$2,001	$1,993	$2,000	$2,030	$1,981	$1,944	$23,700

Notes:
(A) Line 4 x 7.2242% x 1/12. Based on ROE of 10.25% and weighted income tax rate of 38.575% (expansion factor of 1.632200).
(B) Line 4 x 2.2101% x 1/12.
(C) Line 6 is reported on Schedule 3P.
(D) Line 8 is reported on Schedule 2P.
(E) Line 9a x Line 10
(F) Line 9b x Line 11

* Totals on this schedule may not foot due to rounding.

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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2014 to December 2014

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

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		$0	$0	$0	$0	$4,111,681	$260,000	$180,000	$79,997	$0	$0	$0	$0	$4,631,678
	b. Clearings to Plant		0	0	0	0	20,420,306	260,000	180,000	79,997	0	0	0	0	$20,940,303
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other - AFUDC (excl from CWIP)		926,549	1,417,693	4,932,674	1,310,000	0	0	0	0	0	0	0	0	$8,586,916
2.	Plant-in-Service/Depreciation Base (A)	$0	$0	$0	$0	$0	$20,420,306	$20,680,306	$20,860,306	$20,940,303	$20,940,303	$20,940,303	$20,940,303	$20,940,303	
3.	Less: Accumulated Depreciation	0	0	0	0	0	0	(62,963)	(126,727)	(191,046)	(255,612)	(320,178)	(384,744)	(449,310)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	$0	0	0	0	0	20,420,306	20,617,343	20,733,579	20,749,257	20,684,691	20,620,125	20,555,559	20,490,993	
6.	Average Net Investment		0	0	0	0	10,210,153	20,518,825	20,675,461	20,741,418	20,716,974	20,652,408	20,587,842	20,523,276	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		0	0	0	0	61,467	123,527	124,470	124,867	124,720	124,331	123,942	123,554	$930,878
	b. Debt Component Grossed Up For Taxes (C)		0	0	0	0	18,805	37,791	38,079	38,201	38,155	38,037	37,918	37,799	284,785
8.	Investment Expenses														
	a. Depreciation (D)		0	0	0	0	0	62,963	63,764	64,319	64,566	64,566	64,566	64,566	449,310
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		0	0	0	0	80,272	224,281	226,313	227,387	227,441	226,934	226,426	225,919	1,664,973
	a. Recoverable Costs Allocated to Energy		0	0	0	0	80,272	224,281	226,313	227,387	227,441	226,934	226,426	225,919	1,664,973
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		0	0	0	0	80,272	224,281	226,313	227,387	227,441	226,934	226,426	225,919	1,664,973
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$0	$0	$0	$0	$80,272	$224,281	$226,313	$227,387	$227,441	$226,934	$226,426	$225,919	$1,664,973

Notes:
(A) Applicable depreciable base for Big Bend; accounts 315.40
(B) Line 6 x 7.2242% x 1/12. Based on ROE of 10.25% and weighted income tax rate of 38.575% (expansion factor of 1.632200).
(C) Line 6 x 2.2101% x 1/12.
(D) Applicable depreciation rate is 3.7%
(E) Line 9a x Line 10
(F) Line 9b x Line 11

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Tampa Electric Company
Environmental Cost Recovery Clause
January 2014 through December 2014
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Big Bend Unit 3 Flue Gas Desulfurization Integration

Project Description:

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

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2013 through December 2013, is $1,068,587 compared to the original projection of $1,123,304 resulting in an insignificant variance.

The actual/estimated O&M expense for the period January 2013 through December 2013 is $5,351,151 compared to the original projection of $5,526,100 resulting in an insignificant variance.

Progress Summary: The project is complete and in-service.

Projections: Estimated depreciation plus return for the period January 2014 through December 2014, is expected to be $1,253,366.

Estimated O&M costs for the period January 2014 through December 2014 are projected to be $5,624,000.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2014 through December 2014
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Big Bend Units 1 & 2 Flue Gas Conditioning

Project Description:

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

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

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2013 through December 2013 is $370,864 compared to the original projection of $375,431 resulting in an insignificant variance.

The actual/estimated O&M expense for this project for the period January 2013 through December 2013 is $0 and did not vary from the original projection.

Progress Summary: The project is complete and in-service.

Projections: Estimated depreciation plus return for the period January 2014 through December 2014 is projected to be $336,751.

There are no estimated O&M costs projected for the period of January 2014 through December 2014.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2014 through December 2014
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Big Bend Unit 4 Continuous Emissions Monitors

Project Description:

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

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

Project Accomplishment:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2013 through December 2013 is $74,201 compared to the original projection of $75,414 resulting in an insignificant variance.

Progress Summary: The project is complete and in-service.

Projections: Estimated depreciation plus return for the period January 2014 through December 2014 is projected to be $67,444.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2014 through December 2014
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Big Bend Unit 1 Classifier Replacement

Project Description:

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

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2013 through December 2013 is $118,055 compared to the original projection of $119,754 resulting in an insignificant variance.

Progress Summary: The project was placed in-service December 1998.

Projections: Estimated depreciation plus return for the period January 2014 through December 2014 is projected to be $107,253.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2014 through December 2014
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Big Bend Unit 2 Classifier Replacement

Project Description:

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

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2013 through December 2013 is $85,099 compared to the original projection of $86,368 resulting in an insignificant variance.

Progress Summary: The project was placed in-service May 1998.

Projections: Estimated depreciation plus return for the period January 2014 through December 2014 is projected to be $77,323.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2014 through December 2014
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Big Bend Units 1 & 2 FGD

Project Description:

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

In Docket No. 980693-EI, Order No. PSC-99-0075-FOF-EI, issued January 11, 1999, the Commission found that the FGD project was the most cost-effective alternative for compliance with the SO_2 requirements of Phase II of the CAAA.

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2013 through December 2013 is $8,026,313 compared to the original projection of $8,128,926 resulting in an insignificant variance.

The actual/estimated O&M expense for the period January 2013 through December 2013 is $10,860,818 as compared to the original estimate of $11,080,000 resulting in an insignificant variance.

Progress Summary: The project was placed in-service in December 1999.

Projections: Estimated depreciation plus return for the period January 2014 through December 2014 is expected to be $7,631,382.

Estimated O&M costs for the period January 2014 through December 2014 are projected to be $10,965,200.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2014 through December 2014
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Big Bend Section 114 Mercury Testing Platform

Project Description:

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

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

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

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2013 through December 2013, is $12,265 compared to the original projection of $12,493 resulting in an insignificant variance.

Progress Summary: The project was placed in-service in December 1999 and completed in May 2000.

Projections: Estimated depreciation plus return for the period January 2014 through December 2014 is expected to be $11,155.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2014 through December 2014
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Big Bend FGD Optimization and Utilization

Project Description:

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

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2013 through December 2013 is $2,137,338 compared to the original projection of $2,179,242 resulting in an insignificant variance.

Progress Summary: The project was placed in-service in January 2002.

Projections: Estimated depreciation plus return for the period January 2014 through December 2014 is expected to be $1,944,311.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2014 through December 2014
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Big Bend PM Minimization and Monitoring

Project Description:

In order to meet the requirements of the FDEP Consent Final Judgment and the EPA Consent Decree, Tampa Electric is required to develop a Best Operational Practices ("BOP") study to minimize emissions from each electrostatic precipitator ("ESP") at Big Bend, as well as perform a best available control technology ("BACT") analysis for the upgrade of each existing ESP. The company is also required to install and operate particulate matter continuous emission monitors on Big Bend Units 1, 2 and 3 FGD systems. Tampa Electric has identified improvements that are necessary to optimize ESP performance such as modifications to the turning vanes and precipitator distribution plates, and upgrades to the controls and software system of the precipitators. Tampa Electric has incurred costs associated with the recommendations of the BOP study and the BACT analysis in 2001 and will continue to experience O&M and capital expenditures during 2002 and beyond.

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2013 through December 2013 is $1,682,814 as compared to the original projection of $1,947,674 resulting in a variance of 13.6 percent due to the construction contract and equipment packages being less than originally projected.

The actual/estimated O&M expense the period January 2013 through December 2013 is $878,769 as compared to the original projection of $390,000 resulting in a variance of 125.3 percent. This variance is due to an increase in the scope of daily inspections, resulting in the addition of two additional BOP contractors.

Progress Summary: This project was placed in-service July 2005.

Projections: Estimated depreciation plus return for the period January 2014 through December 2014 is expected to be $1,866,134.

Estimated O&M costs for the period January 2014 through December 2014 are projected to be $900,000.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2014 through December 2014
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Big Bend NO_x Emissions Reduction

Project Description:

In order to meet the requirements of the FDEP Consent Final Judgment and the EPA Consent Decree, Tampa Electric is required to spend up to $3 million with the goal to reduce NO_x emissions at Big Bend Station. The Consent Decree requires that by December 31, 2002, the company must achieve at least a 30 percent reduction beyond 1998 levels for Big Bend Units 1 and 2 and at least a 15 percent reduction in NO_x emissions from Big Bend Unit 3. Tampa Electric has identified projects that are the first steps to decrease NO_x emissions in these units such as burner and windbox modifications and the installation of a neural network system on each of the Big Bend units.

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2013 through December 2013 is $703,373 as compared to the original projection of $718,705 resulting in an insignificant variance.

The actual/estimated O&M expense the period January 2013 through December 2013 is $360,691 as compared to the original projection of $375,000 resulting in an insignificant variance.

Progress Summary: The project was placed in-service January 2006.

Projections: Estimated depreciation plus return for the period January 2014 through December 2014 is expected to be $640,203.

Estimated O&M costs for the period January 2014 through December 2014 are projected to be $375,000.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2014 through December 2014
Description and Progress Report for
Environmental Compliance Activities and Projects

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

Project Description:

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

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

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2013 through December 2013 is $47,965 compared to the original projection of $48,777 resulting in an insignificant variance.

Progress Summary: The project was placed in-service October 1998.

Projections: Estimated depreciation plus return for the period January 2014 through December 2014 is projected to be $43,605.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2014 through December 2014
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Big Bend Fuel Oil Tank No. 2 Upgrade

Project Description:

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

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

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2013 through December 2013 is $78,891 compared to the original projection of $80,227 resulting in an insignificant variance.

Progress Summary: The project was placed in-service December 1998.

Projections: Estimated depreciation plus return for the period January 2014 through December 2014 is projected to be $71,718.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2014 through December 2014
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: SO_2 Emission Allowances

Project Description:

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

Project Accomplishments:

Fiscal Expenditures: The actual/estimated return on average net working capital for the period January 2013 through December 2013 is ($3,841) compared to the original projection of ($3,918) resulting in an insignificant variance.

The actual/estimated O&M for the period January 2013 through December 2013 is $13,197 compared to the original projection of $22,980 resulting in a variance of 42.6 percent. The variance is driven by less cogeneration purchases than expected and the application of a lower emission allowance rate than originally projected.

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

Project Projections: Estimated return on average net working capital for the period January 2014 through December 2014 is projected to be ($3,414).

Estimated O&M costs for the period January 2014 through December 2014 are projected to be $27,114.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2014 through December 2014
Description and Progress Report for
Environmental Compliance Activities and Projects

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

Project Description:

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

Project Accomplishments:

Fiscal Expenditures: The actual/estimated O&M expense for the period January 2013 through December 2013 is $34,500 compared to the original projection of $34,500 representing no variance.

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

Projections: Estimated O&M costs for the period January 2014 through December 2014 are projected to be $34,500.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2014 through December 2014
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Gannon Thermal Discharge Study

Project Description:

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

Project Accomplishments:

Fiscal Expenditures: The actual/estimated O&M expense for the period January 2013 through December 2013 is $0 compared to the original projection of $12,500, which represents a variance of 100 percent. The variance is due to the Florida FDEP not requiring a demonstration study this permit cycle.

Progress Summary: This project was approved by the Commission in Docket No. 010593-EI on September 4, 2001.

Projections: There are no estimated O&M costs projected for the period of January 2014 through December 2014.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2014 through December 2014
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Polk NO_x Emissions Reduction

Project Description:

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

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2013 through December 2013 is $163,277 as compared to the original projection of $166,164 resulting in an insignificant variance.

The actual/estimated O&M for the period January 2013 through December 2013 is $15,857 compared to the original projection of $28,500, which represents a variance of 44.4 percent. The variance is due an extended outage at the Polk Power Station in addition to reduction in water costs and maintenance associated with the saturator that is used to reduce NO_x emissions.

Progress Summary: The project was placed in-service January 2005.

Project Projections: Estimated depreciation plus return for the period January 2014 through December 2014 is projected to be $148,456.

Estimated O&M costs for the period January 2014 through December 2014 are projected to be $29,370.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2014 through December 2014
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Bayside SCR Consumables

Project Description:

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

Project Accomplishments:

Fiscal Expenditures: The actual/estimated O&M expense for the period January 2013 through December 2013 is $158,201 compared to the original projection of $106,000 resulting in a variance of 49.2 percent due to an increase in ammonia cost attributed to an increase in the cost per ton of consumable ammonia as well as an overall increase in ammonia consumption.

Progress Summary: This project was approved by the Commission in Docket No. 021255-EI, Order No. PSC-03-0469-PAA-EI, issued April 4, 2003. As an O&M project, expenses are ongoing annually.

Projections: Estimated O&M costs for the period January 2014 through December 2014 are projected to be $150,000.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2014 through December 2014
Description and Progress Report for
Environmental Compliance Activities and Projects

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

Project Description:

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

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2013 through December 2013 is $283,329 compared to the original projection of $288,755 resulting in an insignificant variance.

The actual/estimated O&M expense for this project for the period January 2013 through December 2013 is $0 and did not vary from the original projection.

Progress Summary: The project was placed in-service November 2004.

Projections: Estimated depreciation plus return for the period January 2014 through December 2014 is projected to be $257,711.

There are no estimated O&M costs projected for the period of January 2014 through December 2014.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2014 through December 2014
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Big Bend Unit 1 Pre-SCR

Project Description:

In order to meet the requirements of the FDEP Consent Final Judgment and the EPA Consent Decree, Tampa Electric is required to make additional reductions of NO_x emissions at Big Bend Station on a per unit basis at prescribed times from 2013 through 2013. Based on a comprehensive study, Tampa Electric has declared the future fuel for Big Bend Station to be coal which will necessitate the installation of cost-effective SCR technology on the generating units to meet NO_x emissions requirements. Therefore, this project is a necessary precursor to an SCR system designed to reduce inlet NO_x concentrations to the SCR system thereby mitigating overall capital and O&M costs. The Big Bend Unit 1 Pre-SCR technologies include a neural network system, secondary air controls and windbox modifications.

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2013 through December 2013 is $198,560 compared to the original projection of $202,030 resulting in an insignificant variance.

The actual/estimated O&M expense for this project for the period January 2013 through December 2013 is $0 and did not vary from the original projection.

Progress Summary: This project was approved by the Commission in Docket No. 040750-EI, Order No. PSC-04-1080-CO-EI, issued November 4, 2004.

Projections: Estimated depreciation plus return for the period January 2014 through December 2014 is projected to be $180,531.

There are no estimated O&M costs projected for the period of January 2014 through December 2014.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2014 through December 2014
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Big Bend Unit 2 Pre-SCR

Project Description:

In order to meet the requirements of the FDEP Consent Final Judgment and the EPA Consent Decree, Tampa Electric is required to make additional reductions of NO_x emissions at Big Bend Station on a per unit basis at prescribed times from 2013through 2013. Based on a comprehensive study, Tampa Electric has declared the future fuel for Big Bend Station to be coal which will necessitate the installation of cost-effective SCR technology on the generating units to meet NO_x emissions requirements. Therefore, this project is a necessary precursor to an SCR system designed to reduce inlet NO_x concentrations to the SCR system thereby mitigating overall capital and O&M costs. The Big Bend Unit 2 Pre-SCR technologies include secondary air controls and windbox modifications.

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2013 through December 2013 is $188,069 compared to the original projection of $191,463 resulting in an insignificant variance.

The actual/estimated O&M expense for this project for the period January 2013 through December 2013 is $0 and did not vary from the original projection.

Progress Summary: This project was approved by the Commission in Docket No. 040750-EI, Order No. PSC-04-1080-CO-EI, issued November 4, 2004.

Projections: Estimated depreciation plus return for the period January 2014 through December 2014 is projected to be $171,023.

There are no estimated O&M costs projected for the period of January 2014 through December 2014.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2014 through December 2014
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Big Bend Unit 3 Pre-SCR

Project Description:

In order to meet the requirements of the FDEP Consent Final Judgment and the EPA Consent Decree, Tampa Electric is required to make additional reductions of NO_x emissions at Big Bend Station on a per unit basis at prescribed times from 2013 through 2013. Based on a comprehensive study, Tampa Electric has declared the future fuel for Big Bend Station to be coal, which will necessitate the installation of cost-effective SCR technology on the generating units to meet NO_x emissions requirements. Therefore, this project is a necessary precursor to an SCR system designed to reduce inlet NO_x concentrations to the SCR system thereby mitigating overall capital and O&M costs. The Big Bend Unit 3 Pre-SCR technologies include a neutral network system, secondary air controls, windbox modifications and primary coal/air flow controls.

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2013 through December 2013 is $334,009 compared to the original projection of $340,269, resulting in an insignificant variance.

The actual/estimated O&M for the period January 2013 through December 2013 is $177,672 compared to the original projection of $0 resulting in a variance. This variance is due to unscheduled repairs to the blades associated with the Pre-SCR.

Progress Summary: This project was approved by the Commission in Docket No. 040750-EI, Order No. PSC-04-1080-CO-EI, issued November 4, 2004.

Projections: Estimated depreciation plus return for the period January 2014 through December 2014 is projected to be $303,777.

There are no estimated O&M costs for the period January 2014 through December 2014.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2014 through December 2014
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Clean Water Act Section 316(b) Phase II Study

Project Description:

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

Project Accomplishments:

Fiscal Expenditures: The actual/estimated O&M for the period January 2013 through December 2013 is $0 compared to the original projection of $60,000 resulting in a variance of 100 percent. This variance is due to EPA's postponement of the final rule until July 2013. As such, Tampa Electric delayed any additional work related to same.

Progress Summary: This project was approved by the Commission in Docket No. 041300-EI, Order No. PSC-05-0164-PAA-EI, issued February 10, 2005.

Projections: There are no estimated O&M costs for the period January 2014 through December 2014.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2014 through December 2014
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Big Bend Unit 1 SCR

Project Description:

In order to meet the requirements of the FDEP Consent Final Judgment and the EPA Consent Decree, Tampa Electric is required to make additional reductions of NO_x emissions at Big Bend Station on a per unit basis at prescribed times from 2013 through 2013. Based on a comprehensive study, Tampa Electric has declared the future fuel for Big Bend Station to be coal, which will necessitate the installation of cost-effective SCR technology on the generating units to meet NO_x emissions requirements. This project is associated with the installation of an SCR system on Big Bend Unit 1 and is scheduled to go in-service April 2010.

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2013 through December 2013 is $11,128,309 compared to the original projection of $11,342,083, resulting in an insignificant variance.

The actual/estimated O&M for the period January 2013 through December 2013 is $2,152,024 compared to the original projection of $2,259,818 representing an insignificant variance.

Progress Summary: This project was approved by the Commission in Docket No. 041376-EI, Order No. PSC-05-0616-CO-EI, issued June 3, 2005.

Projections: Estimated depreciation plus return for the period January 2014 through December 2014 is projected to be $10,315,438.

Estimated O&M costs for the period January 2014 through December 2014 are projected to be $2,407,142.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2014 through December 2014
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Big Bend Unit 2 SCR

Project Description:

In order to meet the requirements of the FDEP Consent Final Judgment and the EPA Consent Decree, Tampa Electric is required to make additional reductions of NO_x emissions at Big Bend Station on a per unit basis at prescribed times from 2013 through 2013. Based on a comprehensive study, Tampa Electric has declared the future fuel for Big Bend Station to be coal, which will necessitate the installation of cost-effective SCR technology on the generating units to meet NO_x emissions requirements. This project is associated with the installation of an SCR system on Big Bend Unit 2 and is scheduled to go in-service September 2009.

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2013 through December 2013 is $11,866,818 compared to the original projection of $12,121,742, resulting in an insignificant variance.

The actual/estimated O&M for the period January 2013 through December 2013 is $2,393,825 compared to the original projection of $2,506,409 representing an insignificant variance.

Progress Summary: This project was approved by the Commission in Docket No. 041376-EI, Order No. PSC-05-0616-CO-EI, issued June 3, 2005.

Projections: Estimated depreciation plus return for the period January 2014 through December 2014 is projected to be $10,791,227.

Estimated O&M costs for the period January 2014 through December 2014 are projected to be $2,949,679.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2014 through December 2014
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Big Bend Unit 3 SCR

Project Description:

In order to meet the requirements of the FDEP Consent Final Judgment and the EPA Consent Decree, Tampa Electric is required to make additional reductions of NO_x emissions at Big Bend Station on a per unit basis at prescribed times from 2013 through 2013. Based on a comprehensive study, Tampa Electric has declared the future fuel for Big Bend Station to be coal which will necessitate the installation of cost-effective SCR technology on the generating units to meet NO_x emissions requirements. This project is associated with the installation of an SCR system on Big Bend Unit 3 and is scheduled to go in-service July 2008.

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2013 through December 2013 is $9,788,121 compared to the original projection of $9,976,698, resulting in an insignificant variance.

The actual/estimated O&M for the period January 2013 through December 2013 is $1,637,077 compared to the original projection of $1,548,628 resulting in a variance of 5.7 percent. This variance is due to consumption in ammonia for the SO_3 mitigation system being greater than projected. The ammonia is utilized in the SO_3 mitigation system to meet ongoing regulation requirements.

Progress Summary: This project was approved by the Commission in Docket No. 041376-EI, Order No. PSC-05-0616-CO-EI, issued June 3, 2005.

Projections: Estimated depreciation plus return for the period January 2014 through December 2014 is projected to be $8,901,751.

Estimated O&M costs for the period January 2014 through December 2014 are projected to be $1,974,842.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2014 through December 2014
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Big Bend Unit 4 SCR

Project Description:

In order to meet the requirements of the FDEP Consent Final Judgment and the EPA Consent Decree, Tampa Electric is required to make additional reductions of NO_x emissions at Big Bend Station on a per unit basis at prescribed times from 2013 through 2013. Based on a comprehensive study, Tampa Electric has declared the future fuel for Big Bend Station to be coal which will necessitate the installation of cost-effective SCR technology on the generating units to meet NO_x emissions requirements. This project is associated with the installation of an SCR system on Big Bend Unit 4 and is scheduled to go in-service May 2007.

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2013 through December 2013 is $7,467,252 compared to the original projection of $7,497,418, resulting in an insignificant variance.

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The actual/estimated O&M for the period January 2013 through December 2013 is $967,725 compared to the original projection of $1,041,076 representing an insignificant variance.

Progress Summary: This project was placed in-service in May 2007.

Projections: Estimated depreciation plus return for the period January 2014 through December 2014 is projected to be $6,858,460.

Estimated O&M costs for the period January 2014 through December 2014 are projected to be $1,141,275.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2014 through December 2014
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Arsenic Groundwater Standard Program

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

Project Accomplishments:

Fiscal Expenditures: The actual/estimated O&M for the period January 2013 through December 2013 is $303,050 compared to the original projection of $667,000 resulting in a variance of 54.6 percent. The variance is due to FDEP delay in approval of activity associated with projected work.

Progress Summary: In Docket No. 050683-EI, Order No. PSC-06-0138-PAA-EI, issued February 23, 2006, the Commission granted Tampa Electric cost recovery approval for prudent costs associated with this project.

Projections: Estimated O&M costs for the period January 2014 through December 2014 are projected to be $422,000.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2014 through December 2014
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Big Bend Flue Gas Desulfurization ("FGD") System Reliability

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

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2013 through December 2013 is $2,940,331 compared to the original projection of $3,079,486, resulting in an insignificant variance.

Progress Summary: In Docket No. 050598-EI, Order No. PSC-06-0602-PAA-EI, issued July 10, 2006, the Commission granted cost recovery approval for prudent costs associated with this project.

Projections: Estimated depreciation plus return for the period January 2014 through December 2014 is projected to be $2,675,788.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2014 through December 2014
Description and Progress Report for
Environmental Compliance Activities and Projects

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

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

In Docket No. 120302-EI, Order No. PSC-13-0191-PAA-EI, issued May 6, 2013, the Commission granted cost recovery approval for prudent costs associated with this project.

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2013 through December 2013 is $335,886 compared to the original projection of $158,728, resulting in a variance of 111.6 percent. This variance is due to MATS not being an approved program at the time of the original projection. As such, the MATS costs include previously projected CAMR capital expenditures as well the purchase of a Mercury Spectrometer, which will be used to monitor mercury emissions.

The actual/estimated O&M for the period January 2013 through December 2013 is $321,421 compared to the original projection of $20,000 resulting in a variance of 1,507.1 percent. This variance is due to MATS not being an approved program at the time of the original projection. As such, O&M expenditures associated with this project pertain to mercury, hydrochloric acid and particulate matter testing as well as expenditures for the former CAMR O&M that includes umbilical mercury testing.

Progress Summary: This project, in total, is expected to be placed in-service by April 2015.

Projections: Estimated depreciation plus return for the period January 2014 through December 2014 is projected to be $1,097,496.

Estimated O&M costs for the period January 2014 through December 2014 are projected to be $218,500.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2014 through December 2014
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Greenhouse Gas Reduction Program

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

Project Accomplishments:

Fiscal Expenditures: The actual/estimated O&M for the period January 2013 through December 2013 is $90,903 compared to the original projection of $90,000, resulting in an insignificant variance.

Progress Summary: Cost recovery was approved in Docket No. 090508-EI, Order No. PSC-10-0157-PAA-EI, issued March 22, 2010.

Projections: Estimated O&M costs for the period January 2014 through December 2014 are projected to be $114,097.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2014 through December 2014
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Big Bend Gypsum Storage Facility

Project Description:

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

In Docket No. 110262-EI, Order No. PSC-12-0493-PAA-EI, issued September 26, 2012, the Commission granted cost recovery approval for prudent costs associated with this project.

Project Accomplishments:

Progress Summary: The project is to be placed in-service May 2014.

Projections: Estimated depreciation plus return for the period January 2014 through December 2014 is projected to be $1,664,973.

Estimated O&M costs for the period January 2014 through December 2014 are projected to be $1,051,232.

Form 42 - 6P

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Energy & Demand Allocation % By Rate Class
January 2014 to December 2014

Rate Class	(1) Average 12 CP Load Factor at Meter (%)	(2) Projected Sales at Meter (MWh)	(3) Effective Sales at Secondary Level (MWh)	(4) Projected Avg 12 CP at Meter (MW)	(5) Demand Loss Expansion Factor	(6) Energy Loss Expansion Factor	(7) Projected Sales at Generation (MWh)	(8) Projected Avg 12 CP at Generation (MW)	(9) Percentage of MWh Sales at Generation (%)	(10) Percentage of 12 CP Demand at Generation (%)	(11) 12 CP & 1/13 Allocation Factor (%)
RS	54.87%	8,568,132	8,568,132	1,783	1.07880	1.05641	9,051,474	1,924	46.84%	55.53%	54.86%
GS, TS	59.77%	1,014,542	1,014,542	194	1.07880	1.05640	1,071,759	209	5.55%	6.03%	5.99%
GSD, SBF	75.55%	7,638,094	7,625,393	1,154	1.07454	1.05252	8,039,250	1,240	41.61%	35.79%	36.24%
IS	121.20%	912,924	896,947	86	1.03010	1.01750	928,901	89	4.81%	2.57%	2.74%
LS1	793.34%	218,515	218,515	3	1.07880	1.05641	230,842	3	1.19%	0.09%	0.17%
TOTAL *		18,352,207	18,323,529	3,220			19,322,226	3,465	100.00%	100.00%	100.00%

Notes:
(1) Average 12 CP load factor based on 2013 Projected calendar data
(2) Projected MWh sales for the period January 2014 to December 2014
(3) Effective sales at secondary level for the period January 2014 to December 2014.
(4) Column 2 / (Column 1 x 8760)
(5) Based on 2013 projected demand losses.
(6) Based on 2013 projected energy losses.
(7) Column 2 x Column 6
(8) Column 4 x Column 5
(9) Column 7 / Total Column 7
(10) Column 8 / Total Column 8
(11) Column 9 x 1/13+ Column 10 x 12/13

* Totals on this schedule may not foot due to rounding

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Form 42 - 7P

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Energy & Demand Allocation % By Rate Class
January 2014 to December 2014

Rate Class	(1) Percentage of MWh Sales at Generation (%)	(2) 12 CP & 1/13% Allocation Factor (%)	(3) Energy-Related Costs ($)	(4) Demand-Related Costs ($)	(5) Total Environmental Costs ($)	(6) Projected Sales at Meter (MWh)	(7) Effective Sales at Secondary Level (MWh)	**(8) Environmental Cost Recovery Factors (¢/kWh)**
RS	46.84%	54.86%	41,101,587	318,810	41,420,397	8,568,132	8,568,132	**0.483**
GS, TS	5.55%	5.99%	4,869,557	34,810	4,904,367	1,014,542	1,014,542	**0.483**
GSD, SBF	41.61%	36.24%	36,508,514	210,603	36,719,117	7,638,094	7,625,393	
Secondary								**0.482**
Primary								**0.477**
Transmission								**0.472**
IS	4.81%	2.74%	4,220,282	15,923	4,236,205	912,924	896,947	
Secondary								**0.472**
Primary								**0.468**
Transmission								**0.463**
LS1	1.19%	0.17%	1,044,103	988	1,045,091	218,515	218,515	**0.478**
TOTAL *	100.00%	100.00%	87,739,759	581,133	88,320,892	18,352,207	18,323,529	**0.482**

* Totals on this schedule may not foot due to rounding

Notes:

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

Form 42-8P

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2014 to December 2014

Calculation of Revenue Requirement Rate of Return
(In Dollars)

	(1) Jurisdictional Rate Base Actual May 2013 Capital Structure ($000)	(2) Ratio %	(3) Cost Rate %	(4) Weighted Cost Rate %
Long Term Debt	$ 1,413,339	36.69%	5.78%	2.12%
Short Term Debt	0	0.00%	0.66%	0.00%
Preferred Stock	0	0.00%	0.00%	0.00%
Customer Deposits	106,560	2.77%	2.91%	0.08%
Common Equity	1,659,309	43.08%	10.25%	4.42%
Deferred ITC - Weighted Cost	8,381	0.22%	8.71%	0.02%
Accumulated Deferred Income Taxes & Zero Cost ITCs	664,214	17.24%	0.00%	0.00%
Total	$ 3,851,803	100.00%		6.64%

ITC split between Debt and Equity:

Long Term Debt	$ 1,413,339	Long Term Debt	46.00%
Short Term Debt	0	Short Term Debt	0.00%
Equity - Preferred	0	Equity - Preferred	0.00%
Equity - Common	1,659,309	Equity - Common	54.00%
Total	$ 3,072,648	Total	100.00%

Deferred ITC - Weighted Cost:

Debt = .0239% * 46%	0.0088%
Equity = .0239% * 54%	0.0104%
Weighted Cost	0.0192%

Total Equity Cost Rate:

Preferred Stock	0.0000%
Common Equity	4.4157%
Deferred ITC - Weighted Cost	0.0104%
	4.4261%
Times Tax Multiplier	1.632200
Total Equity Component	7.2242%

Total Debt Cost Rate:

Long Term Debt	2.1207%
Short Term Debt	0.0000%
Customer Deposits	0.0806%
Deferred ITC - Weighted Cost	0.0088%
Total Debt Component	2.2101%
	9.4343%

Notes:

* Adjusted to 54% equity, per base rate settlement

Column (1) - From WACC Stipulation & Settlement Agreement Dated July 17, 2012, and 2013 base rate settlement ROE, tax multiplier and equity percenta

Column (2) - Column (1) / Total Column (1)

Column (3) - From WACC Stipulation & Settlement Agreement Dated July 17, 2012,, and 2013 base rate settlement ROE, tax multiplier and equity percenta