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March 3, 2014

VIA: ELECTRONIC FILING

Ms. Carlotta S. Stauffer
Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

Re: Fuel and Purchased Power Cost Recovery Clause with Generating Performance
Incentive Factor; FPSC Docket No. 140001-EI

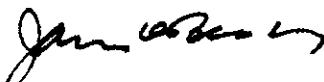
Dear Ms. Stauffer:

Attached for filing in the above docket on behalf of Tampa Electric Company are the following:

1. Tampa Electric Company's Petition for Approval of Fuel Cost Recovery and Capacity Cost Recovery Net True-Ups for the Twelve Month Period Ending December 2013.
2. Tampa Electric Company's Prepared Direct Testimony and Exhibit (PAR-1) of Penelope A. Rusk regarding Fuel and Purchased Power Cost Recovery and Capacity Cost Recovery Final True-Up for the period January 2013 through December 2013.

Thank you for your assistance in connection with this matter.

Sincerely,



James D. Beasley

JDB/pp
Attachments

cc: All Parties of Record (w/attachments)

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing Petition and Testimony has been furnished by electronic mail on this 3rd day of March 2014, to the following:

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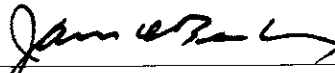
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ATTORNEY

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Fuel and Purchased Power)
Cost Recovery Clause and Generating)
Performance Incentive Factor.)
_____)

DOCKET NO. 140001-EI
FILED: March 3, 2014

**TAMPA ELECTRIC COMPANY'S PETITION FOR APPROVAL OF FUEL
COST RECOVERY AND CAPACITY COST RECOVERY NET TRUE-UPS
FOR THE TWELVE MONTH PERIOD ENDING DECEMBER 2013**

Tampa Electric Company ("Tampa Electric" or "the company") hereby petitions this Commission for approval of the company's net fuel and purchased power cost recovery true-up amount of \$23,552,208 over-recovery, and net capacity cost recovery true-up amount of \$8,074 under-recovery, both for the twelve-month period ending December 2013. In support of this Petition, Tampa Electric states as follows:

1. The \$23,552,208 net fuel and purchased power true-up over-recovery for the period January 2013 through December 2013 was calculated in accordance with the methodology set forth in Schedule 1, page 2 of 2, attached to Order No. 10093, dated June 19, 1981. This calculation and the supporting documentation are contained in the prepared testimony and exhibit of Tampa Electric witness Penelope A. Rusk, which are being filed together with this Petition and are incorporated herein by reference.

2. By Order No. PSC-13-0665-FOF-EI, the Commission approved fuel factors for the period commencing January 2014. These factors reflected an estimated/actual true-up over-recovery, including interest, for the period January 2013 through December 2013 of \$15,630,547 which was also approved in Order No. PSC-13-0665-FOF-EI. The actual over-recovery, including interest, for the period January 2013 through December 2013 is \$39,182,755. The \$39,182,755 actual over-recovery, less the estimated over-recovery of \$15,630,547 which is

currently reflected in charges for the period beginning January 2014, results in a net fuel true-up over-recovery of \$23,552,208 that is to be included in the calculation of the fuel factors for the period beginning January 2015.

3. The \$8,074 net capacity true-up under-recovery for the period January 2013 through December 2013 was calculated in accordance with the methodology set forth in Order No. 25773, dated February 24, 1992. This calculation and the supporting documentation are contained in the prepared direct testimony and exhibit of Tampa Electric witness Penelope A. Rusk.

4. By Order No. PSC-13-0665-FOF-EI, the Commission approved capacity factors for the period commencing January 2014. These factors reflected an estimated/actual true-up under-recovery, including interest, for the period January 2013 through December 2013 of \$591,765, which was also approved in Order No. PSC-13-0665-FOF-EI. The actual under-recovery, including interest, for the period January 2013 through December 2013 is \$599,839. The \$599,839 actual under-recovery, less the estimated/actual under-recovery of \$591,765 which is currently reflected in charges for the period beginning January 2014, results in a net capacity true-up under-recovery of \$8,074 that is to be included in the calculation of the capacity factors for the period beginning January 2015.

WHEREFORE, Tampa Electric Company respectfully requests the Commission to approve the company's net fuel true-up amount of \$23,552,208 over-recovery and authorize the inclusion of this amount in the calculation of the fuel factors for the period beginning January 2015; and to approve Tampa Electric's net capacity true-up amount of \$8,074 under-recovery for the period ending December 2013 and authorize the inclusion of this amount in the calculation of the capacity factors for the period beginning January 2015.

DATED this 3rd day of March 2014.

Respectfully submitted,



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CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing Petition has been furnished by electronic delivery on this 3rd day of March 2014, to the following:

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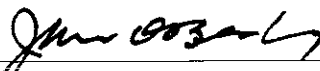
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ATTORNEY



BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO. 140001-EI
FUEL & PURCHASED POWER COST RECOVERY
AND
CAPACITY COST RECOVERY

2013 FINAL TRUE-UP
TESTIMONY AND EXHIBITS

PENELOPE A. RUSK

FILED: MARCH 3, 2014

1 **BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION**

2 **PREPARED DIRECT TESTIMONY**

3 **OF**

4 **PENELOPE A. RUSK**

5
6 **Q.** Please state your name, address, occupation and
7 employer.

8
9 **A.** My name is Penelope A. Rusk. My business address is 702
10 North Franklin Street, Tampa, Florida 33602. I am
11 employed by Tampa Electric Company ("Tampa Electric" or
12 "company") in the position of Administrator, Rates in
13 the Regulatory Affairs Department.

14
15 **Q.** Please provide a brief outline of your educational
16 background and business experience.

17
18 **A.** I received a Bachelor of Arts degree in Economics from
19 the University of New Orleans in 1995, and I received a
20 Master of Arts degree in Economics from the University
21 of South Florida in Tampa in 1997. I joined Tampa
22 Electric in 1997, as an Economist in the Load
23 Forecasting Department. In 2000, I joined the Regulatory
24 Affairs Department, where I have assumed positions of
25 increasing responsibility in the areas of fuel and

1 capacity cost recovery. I have accumulated 17 years of
2 electric utility experience working in the areas of load
3 forecasting, cost recovery clauses, as well as project
4 management and rate setting activities for wholesale and
5 retail rate cases. My duties include managing cost
6 recovery for fuel and purchased power, interchange
7 sales, and capacity payments.

8
9 **Q.** What is the purpose of your testimony?

10
11 **A.** The purpose of my testimony is to present, for the
12 Commission's review and approval, the final true-up
13 amounts for the period January 2013 through December
14 2013 for the Fuel and Purchased Power Cost Recovery
15 Clause ("Fuel Clause"), the Capacity Cost Recovery
16 Clause ("Capacity Clause") as well as the wholesale
17 incentive benchmark for January 2014 through December
18 2014.

19
20 **Q.** What is the source of the data which you will present by
21 way of testimony or exhibit in this process?

22
23 **A.** Unless otherwise indicated, the actual data is taken
24 from the books and records of Tampa Electric. The books
25 and records are kept in the regular course of business

1 in accordance with generally accepted accounting
2 principles and practices and provisions of the Uniform
3 System of Accounts as prescribed by the Florida Public
4 Service Commission ("Commission").

5
6 **Q.** Have you prepared an exhibit in this proceeding?

7
8 **A.** Yes. Exhibit No.____ (PAR-1), consisting of five
9 documents which are described later in my testimony, was
10 prepared under my direction and supervision.

11
12 **Capacity Cost Recovery Clause**

13 **Q.** What is the final true-up amount for the Capacity Clause
14 for the period January 2013 through December 2013?

15
16 **A.** The final true-up amount for the Capacity Clause for the
17 period January 2013 through December 2013 is an under-
18 recovery of \$8,074.

19
20 **Q.** Please describe Document No. 1 of your exhibit.

21
22 **A.** Document No. 1, page 1 of 4, entitled "Tampa Electric
23 Company Capacity Cost Recovery Clause Calculation of
24 Final True-up Variances for the Period January 2013
25 Through December 2013", provides the calculation for the

1 final under-recovery of \$8,074. The actual capacity cost
2 under-recovery, including interest, was \$599,839 for the
3 period January 2013 through December 2013 as identified
4 in Document No. 1, pages 1 and 2 of 4. This amount, less
5 the \$591,765 actual/estimated under-recovery approved in
6 Order No. PSC-13-0665-FOF-EI issued December 18, 2013 in
7 Docket No. 130001-EI, results in a final under-recovery
8 of \$8,074 for the period, as identified in Document No.
9 1, page 4 of 4. This under-recovery amount will be
10 applied in the calculation of the capacity cost recovery
11 factors for the period January 2015 through December
12 2015.

13
14 **Q.** What is the estimated effect of this \$8,074 under-
15 recovery for the January 2013 through December 2013
16 period on residential bills during January 2015 through
17 December 2015?

18
19 **A.** The \$8,074 under-recovery will increase a 1,000 kWh
20 residential bill by approximately \$0.001.

21
22 **Fuel and Purchased Power Cost Recovery Clause**

23 **Q.** What is the final true-up amount for the Fuel Clause for
24 the period January 2013 through December 2013?

25

1 **A.** The final Fuel Clause true-up for the period January
2 2013 through December 2013 is an over-recovery of
3 \$23,552,208. The actual fuel cost over-recovery,
4 including interest, was \$39,182,755 for the period
5 January 2013 through December 2013. This \$39,182,755
6 amount, less the \$15,630,547 actual/estimated over-
7 recovery amount approved in Order No. PSC-13-0665-FOF-
8 EI, issued December 18, 2013 in Docket No. 130001-EI,
9 results in a net over-recovery amount for the period of
10 \$23,552,208.

11
12 **Q.** What is the estimated effect of the \$23,552,208 over-
13 recovery for the January 2013 through December 2013
14 period on residential bills during January 2015 through
15 December 2015?

16
17 **A.** The \$23,552,208 over-recovery will decrease a 1,000 kWh
18 residential bill by approximately \$1.28.

19
20 **Q.** Please describe Document No. 2 of your exhibit.

21
22 **A.** Document No. 2 is entitled "Tampa Electric Company Final
23 Fuel and Purchased Power Over/(Under) Recovery for the
24 Period January 2013 Through December 2013". It shows the
25 calculation of the final fuel over-recovery of

1 \$23,552,208.

2

3 Line 1 shows the total company fuel costs of
4 \$710,706,692 for the period January 2013 through
5 December 2013. The jurisdictional amount of total fuel
6 costs is \$710,706,692, as shown on line 2. This amount
7 is compared to the jurisdictional fuel revenues
8 applicable to the period on line 3 to obtain the actual
9 over-recovered fuel costs for the period, shown on line
10 4. The resulting \$38,240,545 over-recovered fuel costs
11 for the period, interest, true-up collected and the
12 prior period true-up shown on lines 5 through 8
13 respectively, constitute the actual over-recovery of
14 \$39,182,755 shown on line 9. The \$39,182,755 actual
15 over-recovery amount less the \$15,630,547 actual/
16 estimated over-recovery amount shown on line 10, results
17 in a final \$23,552,208 over-recovery amount for the
18 period January 2013 through December 2013 as shown on
19 line 11.

20

21 **Q.** Please describe Document No. 3 of your exhibit.

22

23 **A.** Document No. 3 is entitled "Tampa Electric Company
24 Calculation of True-up Amount Actual vs. Original
25 Estimates for the Period January 2013 Through December

1 2013." It shows the calculation of the actual over-
2 recovery compared to the estimate for the same period.

3

4 **Q.** What was the total fuel and net power transaction cost
5 variance for the period January 2013 through December
6 2013?

7

8 **A.** As shown on line A7 of Document No. 3, the fuel and net
9 power transaction cost is \$34,627,264 less than the
10 amount originally estimated.

11

12 **Q.** What was the variance in jurisdictional fuel revenues
13 for the period January 2013 through December 2013?

14

15 **A.** As shown on line C3 of Document No. 3, the company
16 collected \$3,266,163, or 0.4 percent greater
17 jurisdictional fuel revenues than originally estimated.

18

19 **Q.** Please describe Document No. 4 of your exhibit.

20

21 **A.** Document No. 4 contains Commission Schedules A1 and A2
22 for the month of December and the year-end period-to-
23 date summary of transactions for each of Commission
24 Schedules A6, A7, A8, A9, as well as capacity
25 information on Schedule A12.

1 Q. Please describe Document No. 5 of your exhibit.

2

3 A. Document No. 5 contains the capital structure components
4 and cost rates relied upon to calculate the revenue
5 requirements rate of return on capital projects
6 recovered through the fuel clause. In 2013, Tampa
7 Electric began to recover the capital costs for the Polk
8 Unit 1 project through the fuel clause, in accordance
9 with Order No. PSC-12-0498-PAA-EI issued September 27,
10 2012 in Docket No. 120153-EI.

11

12 **Wholesale Incentive Benchmark**

13 Q. What is Tampa Electric's wholesale incentive benchmark
14 for 2014, as derived in accordance with Order No. PSC-
15 01-2371-FOF-EI, Docket No. 010283-EI?

16

17 A. The company's 2014 benchmark is \$681,121, which is the
18 three-year average of \$902,388, \$246,931 and \$894,045
19 actual gains on non-separated wholesale sales, excluding
20 emergency sales, for 2011, 2012 and 2013, respectively.

21

22 Q. Does this conclude your testimony?

23

24 A. Yes.

25

TAMPA ELECTRIC COMPANY

FUEL AND PURCHASED POWER COST RECOVERY

AND

CAPACITY COST RECOVERY

FUEL AND PURCHASED POWER COST RECOVERY
AND
CAPACITY COST RECOVERY
INDEX

DOCUMENT NO.	TITLE	PAGE
1	Final Capacity Over/ (Under) Recovery For January 2013 - December 2013	11
2	Final Fuel and Purchased Power Over/ (Under) Recovery for January 2013 - December 2013	16
3	Actual Fuel and Purchased Power True-up vs. Original Estimates January 2013 - December 2013	18
4	Fuel and Purchased Power Cost Recovery YTD December 2013 Schedules A1, A2, A6 through A9 and A12	20
5	Fuel and Purchased Power Cost Recovery Calculation of Revenue Requirement Rate of Return January 2013 - December 2013	38

EXHIBIT TO THE TESTIMONY OF
PENELOPE A. RUSK

DOCUMENT NO. 1

FINAL CAPACITY OVER/(UNDER)RECOVERY FOR
JANUARY 2013 - DECEMBER 2013

TAMPA ELECTRIC COMPANY
CAPACITY COST RECOVERY CLAUSE
CALCULATION OF FINAL TRUE-UP VARIANCES
FOR THE PERIOD JANUARY 2013 THROUGH DECEMBER 2013

1. Actual End-of-Period True-up: Over/(Under) Recovery	(\$599,839)
2. Less: Actual/Estimated Over/(Under) Recovery Per Order No. PSC-13-0665-FOF-EI For the January 2013 Through December 2013 Period	<u>(591,765)</u>
3. Final True-up: Over/(Under) Recovery to Be Carried Forward to the January 2015 Through December 2015 Period	<u>(\$8,074)</u>

TAMPA ELECTRIC COMPANY
CAPACITY COST RECOVERY CLAUSE
CALCULATION OF FINAL TRUE-UP AMOUNT
FOR THE PERIOD JANUARY 2013 THROUGH DECEMBER 2013

	Actual Jan-13	Actual Feb-13	Actual Mar-13	Actual Apr-13	Actual May-13	Actual Jun-13	Actual Jul-13	Actual Aug-13	Actual Sep-13	Actual Oct-13	Actual Nov-13	Actual Dec-13	Total
1 UNIT POWER CAPACITY CHARGES	0	0	0	0	0	(24,417)	0	0	0	0	0	0	(24,417)
2 CAPACITY PAYMENTS TO COGENERATORS	1,115,270	1,115,269	1,115,270	1,115,270	1,115,270	1,115,269	1,115,270	1,115,270	1,115,269	1,115,271	1,115,270	1,115,270	13,383,238
3 SCHEDULE J,D, & EMERG CAPACITY CHARGES	1,411,229	1,408,204	1,408,398	1,434,065	2,053,921	1,603,485	1,566,276	1,563,592	1,595,382	1,568,266	1,426,583	1,342,940	18,382,341
4 INCREMENTAL SECURITY O&M COSTS	0	0	0	0	0	0	0	0	0	0	0	0	0
5 (CAPACITY REVENUES)	(13,105)	(34,867)	(141,219)	(241,263)	(206,895)	(121,887)	(91,690)	(73,328)	(132,514)	(257,668)	(64,455)	(83,647)	(1,462,538)
6 TOTAL CAPACITY DOLLARS	2,513,394	2,488,606	2,382,449	2,308,072	2,962,296	2,572,450	2,589,856	2,605,534	2,578,137	2,425,869	2,477,398	2,374,563	30,278,624
7 JURISDICTIONAL PERCENTAGE	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
8 JURISDICTIONAL CAPACITY DOLLARS	2,513,394	2,488,606	2,382,449	2,308,072	2,962,296	2,572,450	2,589,856	2,605,534	2,578,137	2,425,869	2,477,398	2,374,563	30,278,624
9 CAPACITY COST RECOVERY REVENUES (Net of Revenue Taxes)	2,777,423	2,561,761	2,632,627	2,766,435	2,917,104	3,336,068	3,432,775	3,541,356	3,667,491	3,313,013	2,859,588	2,705,500	36,511,141
10 PRIOR PERIOD TRUE-UP PROVISION	(558,542)	(558,542)	(558,542)	(558,542)	(558,542)	(558,542)	(558,542)	(558,542)	(558,542)	(558,542)	(558,542)	(558,543)	(6,702,505)
11 CAPACITY COST RECOVERY REVENUES APPLICABLE TO CURRENT PERIOD (Net of Revenue Taxes)	2,218,881	2,003,219	2,074,085	2,207,893	2,358,562	2,777,526	2,874,233	2,982,814	3,108,949	2,754,471	2,301,046	2,146,957	29,808,636
12 TRUE-UP PROVISION FOR PERIOD OVER/(UNDER) RECOVERY (Line 11 - Line 8)	(294,513)	(485,387)	(308,364)	(100,179)	(603,734)	205,076	284,377	377,280	530,812	328,602	(176,352)	(227,606)	(469,988)
13 INTEREST PROVISION FOR PERIOD	(402)	(522)	(509)	(421)	(348)	(272)	(232)	(188)	(137)	(70)	(56)	(46)	(3,203)
14 OTHER ADJUSTMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
15 TRUE-UP AND INT. PROVISION BEGINNING OF PERIOD - OVER/(UNDER) RECOVERY	(6,829,153)	(6,565,526)	(6,492,893)	(6,243,224)	(5,785,282)	(5,830,822)	(5,067,476)	(4,224,789)	(3,289,155)	(2,199,938)	(1,312,864)	(930,730)	(6,829,153)
16 PRIOR PERIOD TRUE-UP PROVISION COLLECTED/(REFUNDED) THIS PERIOD	558,542	558,542	558,542	558,542	558,542	558,542	558,542	558,542	558,542	558,542	558,542	558,543	6,702,505
17 END OF PERIOD TRUE-UP - OVER/(UNDER) RECOVERY (SUM OF LINES 12 - 16)	(6,565,526)	(6,492,893)	(6,243,224)	(5,785,282)	(5,830,822)	(5,067,476)	(4,224,789)	(3,289,155)	(2,199,938)	(1,312,864)	(930,730)	(599,839)	(599,839)

13

TAMPA ELECTRIC COMPANY
CAPACITY COST RECOVERY CLAUSE
CALCULATION OF FINAL TRUE-UP AMOUNT
FOR THE PERIOD JANUARY 2013 THROUGH DECEMBER 2013

	Actual Jan-13	Actual Feb-13	Actual Mar-13	Actual Apr-13	Actual May-13	Actual Jun-13	Actual Jul-13	Actual Aug-13	Actual Sep-13	Actual Oct-13	Actual Nov-13	Actual Dec-13	Total
1 BEGINNING TRUE-UP AMOUNT	(6,829,153)	(6,565,526)	(6,492,893)	(6,243,224)	(5,785,282)	(5,830,822)	(5,067,476)	(4,224,789)	(3,289,155)	(2,199,938)	(1,312,864)	(930,730)	(6,829,153)
2 ENDING TRUE-UP AMOUNT BEFORE INTEREST	(6,565,124)	(6,492,371)	(6,242,715)	(5,784,861)	(5,830,474)	(5,067,204)	(4,224,557)	(3,288,967)	(2,199,801)	(1,312,794)	(930,674)	(599,793)	(596,636)
3 TOTAL BEGINNING & ENDING TRUE-UP AMT. (LINE 1 + LINE 2)	(13,394,277)	(13,057,897)	(12,735,608)	(12,028,085)	(11,615,756)	(10,898,026)	(9,292,033)	(7,513,756)	(5,488,956)	(3,512,732)	(2,243,538)	(1,530,523)	(7,425,789)
4 AVERAGE TRUE-UP AMOUNT (50% OF LINE 3)	(6,697,139)	(6,528,949)	(6,367,804)	(6,014,043)	(5,807,878)	(5,449,013)	(4,646,017)	(3,756,878)	(2,744,478)	(1,756,366)	(1,121,769)	(765,262)	(3,712,895)
5 INTEREST RATE % - 1ST DAY OF MONTH	0.050	0.090	0.100	0.080	0.080	0.070	0.060	0.050	0.060	0.050	0.050	0.060	NA
6 INTEREST RATE % - 1ST DAY OF NEXT MONTH	0.090	0.100	0.080	0.080	0.070	0.060	0.050	0.060	0.050	0.050	0.060	0.080	NA
7 TOTAL (LINE 5 + LINE 6)	0.140	0.190	0.180	0.160	0.150	0.130	0.110	0.110	0.110	0.100	0.110	0.140	NA
8 AVERAGE INTEREST RATE % (50% OF LINE 7)	0.070	0.095	0.090	0.080	0.075	0.065	0.055	0.055	0.055	0.050	0.055	0.070	NA
9 MONTHLY AVERAGE INTEREST RATE % (LINE 8/12)	0.006	0.008	0.008	0.007	0.006	0.005	0.005	0.005	0.005	0.004	0.005	0.006	NA
10 INTEREST PROVISION (LINE 4 X LINE 9)	(402)	(522)	(509)	(421)	(348)	(272)	(232)	(188)	(137)	(70)	(56)	(46)	(3,203)

TAMPA ELECTRIC COMPANY
CAPACITY COST RECOVERY CLAUSE
CALCULATION OF FINAL TRUE-UP VARIANCES
FOR THE PERIOD JANUARY 2013 THROUGH DECEMBER 2013

	(1)	(2)	(3)	(4)
	ACTUAL	ACTUAL/ ESTIMATED	VARIANCE (1) - (2)	% CHANGE (3)/(2)
1 UNIT POWER CAPACITY CHARGES	(\$24,417)	\$0	(\$24,417)	0.00%
2 CAPACITY PAYMENTS TO COGENERATORS	13,383,238	13,383,240	(2)	0.00%
3 SCHEDULE J & D CAPACITY CHARGES	18,382,341	\$18,282,225	100,116	1.00%
4 INCREMENTAL SECURITY O&M COSTS	0	0	0	0.00%
5 (CAPACITY REVENUES)	(1,462,538)	(1,518,476)	55,938	-3.68%
6 TOTAL CAPACITY DOLLARS	\$30,278,624	\$30,146,989	\$131,635	0.44%
7 JURISDICTIONAL PERCENTAGE	100.00000%	100.00000%	0.00000%	0.00%
8 JURISDICTIONAL CAPACITY DOLLARS	\$30,278,624	\$30,146,989	\$131,635	0.44%
9 CAPACITY COST RECOVERY REVENUES (Net of Revenue Taxes)	36,511,141	36,388,659	122,482	0.34%
10 PRIOR PERIOD TRUE-UP PROVISION	(6,702,505)	(6,702,505)	0	0.00%
11 CAPACITY COST RECOVERY REVENUES APPLICABLE TO CURRENT PERIOD (Net of Revenue Taxes)	\$29,808,636	\$29,686,154	\$122,482	0.41%
12 TRUE-UP PROVISION FOR PERIOD OVER/(UNDER) RECOVERY (Line 11 - Line 8)	(\$469,988)	(\$460,835)	(\$9,153)	1.99%
13 INTEREST PROVISION FOR PERIOD	(3,203)	(4,282)	1,079	-25.20%
14 OTHER ADJUSTMENT	0	0	0	0.00%
15 TRUE-UP AND INT. PROVISION BEGINNING OF PERIOD - OVER/(UNDER) RECOVERY	(6,829,153)	(6,829,153)	0	0.00%
16 PRIOR PERIOD TRUE-UP PROVISION COLLECTED/(REFUNDED) THIS PERIOD	6,702,505	6,702,505	0	0.00%
17 END OF PERIOD TRUE-UP - OVER/(UNDER) RECOVERY (SUM OF LINES 12 - 16)	(\$599,839)	(\$591,765)	(\$8,074)	1.36%

EXHIBIT TO THE TESTIMONY OF
PENELOPE A. RUSK

DOCUMENT NO. 2

FINAL FUEL AND PURCHASED POWER OVER/(UNDER)RECOVERY
FOR
JANUARY 2013 - DECEMBER 2013

TAMPA ELECTRIC COMPANY
FINAL FUEL AND PURCHASED POWER OVER/(UNDER) RECOVERY
FOR THE PERIOD
JANUARY 2013 THROUGH DECEMBER 2013

1 TOTAL FUEL COSTS FOR THE PERIOD	\$710,706,692
2 JURISDICTIONAL FUEL COSTS (INCL. ALL ADJUSTMENTS)	710,706,692
3 JURISDICTIONAL FUEL REVENUES APPLICABLE TO THE PERIOD	<u>748,947,237</u>
4 ACTUAL OVER/(UNDER) RECOVERED FUEL COSTS FOR THE PERIOD (LINE 3 - LINE 2)	38,240,545
5 ADJUSTMENTS	0
6 INTEREST	39,139
7 TRUE-UP COLLECTED	(69,319,858)
8 PRIOR PERIOD TRUE-UP (ACTUAL ENDING 12/12)	<u>70,222,929</u>
9 ACTUAL OVER/(UNDER) RECOVERY FOR THE PERIOD (LINE 4 + LINE 5 + LINE 6 + LINE 7 + LINE 8)	39,182,755
10 PROJECTED OVER-RECOVERY PER PROJECTION FILED 8/30/13 (SCHEDULE E1-A LINE 3)	<u>15,630,547</u>
11 FINAL FUEL OVER/(UNDER) RECOVERY (LINE 9 - LINE 10)	<u><u>\$23,552,208</u></u>

EXHIBIT TO THE TESTIMONY OF
PENELOPE A. RUSK

DOCUMENT NO. 3

ACTUAL FUEL AND PURCHASED POWER TRUE-UP

VS.

ORIGINAL ESTIMATES

JANUARY 2013 - DECEMBER 2013

TAMPA ELECTRIC COMPANY
CALCULATION OF TRUE-UP AMOUNT
ACTUAL vs. ORIGINAL ESTIMATES
FOR THE PERIOD
JANUARY 2013 THROUGH DECEMBER 2013

	ACTUAL	ESTIMATED	VARIANCE AMOUNT	%
A 1. FUEL COST OF SYSTEM NET GENERATION	\$682,755,620	\$719,428,456	(\$36,672,836)	(5.1)
2. FUEL COST OF POWER SOLD	6,507,703	4,849,517	1,658,186	34.2
2a. GAINS FROM SALES	894,047	485,483	408,564	84.2
3. FUEL COST OF PURCHASED POWER	7,885,466	4,606,910	3,278,556	71.2
3a. DEMAND & NONFUEL COST OF PUR. PWR.	0	0	0	0.0
3b. PAYMENT TO QUALIFIED FACILITIES	7,855,181	8,298,210	(443,029)	(5.3)
4. ENERGY COST OF ECONOMY PURCHASES	17,167,772	15,763,980	1,403,792	8.9
6a. ADJ. TO FUEL COST (Polk 1 conversion depreciation & ROI)	2,444,403	2,571,400	(126,997)	(4.9)
7. ADJUSTED TOTAL FUEL & NET PWR. TRANS. (SUM OF LINES A1 THRU 6a)	\$710,706,692	\$745,333,956	(\$34,627,264)	(4.6)
C 1. JURISDICTIONAL FUEL REVENUE	\$679,089,360	\$675,823,197	\$3,266,163	0.5
2. FUEL ADJUSTMENT NOT APPLICABLE	0	0	0	0.0
2a. TRUE-UP PROVISION	69,319,858	69,319,858	0	0.0
2b. INCENTIVE PROVISION	538,019	538,019	0	0.0
2c. ADJUSTMENT	0	0	0	0.0
3. JURIS. FUEL REVENUE APPL. TO PERIOD (Sum of Lines C1 through C2c)	748,947,237	745,681,074	3,266,163	0.4
6d. JURISD. TOTAL FUEL & NET PWR. TRANS.	710,706,692	745,333,956	(34,627,264)	(4.6)
7. TRUE-UP PROV.- THIS PER. (LINE C3-C6d)	38,240,545	347,118	37,893,427	10,916.6
8. INTEREST PROVISION - THIS PERIOD	39,139	116,849	(77,710)	(66.5)
8a. TOTAL TRUE-UP AMOUNT FOR PERIOD (LINE 7 through 8)	\$38,279,684	\$463,967	\$37,815,717	8,150.5
9. TRUE-UP & INT. PROV. BEG. OF PERIOD (Beginning January 2013)	70,222,929	69,319,858	903,071	1.3
10. TRUE-UP COLLECTED (REFUNDED)	(69,319,858)	(69,319,858)	0	0.0
11. END OF PERIOD TOTAL NET TRUE-UP (LINE C8a through C10)	\$39,182,755	\$463,967	\$38,718,788	8,345.2

Line numbers reference Schedule A-2 included in Document No. 4

EXHIBIT TO THE TESTIMONY OF
PENELOPE A. RUSK

DOCUMENT NO. 4

FUEL AND PURCHASED POWER COST RECOVERY
YTD DECEMBER 2013

SCHEDULES A1 AND A2

AND

SCHEDULES A6 THROUGH A9

AND

SCHEDULE A12

**FUEL AND PURCHASED POWER COST RECOVERY
SCHEDULES A1 AND A2**

DECEMBER 2013

COMPARISON OF ESTIMATED AND ACTUAL
FUEL AND PURCHASED POWER COST RECOVERY FACTOR
TAMPA ELECTRIC COMPANY
MONTH OF: December 2013

	\$				MWH				CENTS/KWH			
	ACTUAL	ESTIMATED	AMOUNT	%	ACTUAL	ESTIMATED	AMOUNT	%	ACTUAL	ESTIMATED	AMOUNT	%
1. Fuel Cost of System Net Generation (A3)	50,230,411	53,412,629	(3,182,218)	-6.0%	1,386,535	1,374,330	12,205	0.9%	3.62273	3.88645	(0.26372)	-6.8%
2. Spent Nuclear Fuel Disposal Cost	0	0	0	0.0%	0	0	0	0.0%	0.00000	0.00000	0.00000	0.0%
3. Coal Car Investment	0	0	0	0.0%	0	0	0	0.0%	0.00000	0.00000	0.00000	0.0%
4a. Adjustments to Fuel Cost (Polk 1 conversion depreciation & ROI)	393,420	360,838	32,582	9.0%	0	0	0	0.0%	0.00000	0.00000	0.00000	0.0%
4b. Adjustments to Fuel Cost	0	0	0	0.0%	0	0	0	0.0%	0.00000	0.00000	0.00000	0.0%
5. TOTAL COST OF GENERATED POWER (Lines 1 through 4b)	50,623,831	53,773,467	(3,149,636)	-5.9%	1,386,535	1,374,330	12,205	0.9%	3.65110	3.91270	(0.26160)	-6.7%
6. Fuel Cost of Purchased Power - Firm (A7)	763,884	38,710	725,174	1873.4%	14,545	690	13,855	2008.0%	5.25187	5.61014	(0.35828)	-6.4%
7. Energy Cost of Sch C,X Econ. Purch. (Broker) (A9)	614,473	1,445,770	(831,297)	-57.5%	14,835	43,550	(28,715)	-65.9%	4.14205	3.31979	0.82226	24.8%
8. Energy Cost of Other Econ. Purch. (Non-Broker) (A9)	0	0	0	0.0%	0	0	0	0.0%	0.00000	0.00000	0.00000	0.0%
9. Energy Cost of Sch. E Economy Purchases (A9)	0	0	0	0.0%	0	0	0	0.0%	0.00000	0.00000	0.00000	0.0%
10. Capacity Cost of Sch. E Economy Purchases	0	0	0	0.0%	0	0	0	0.0%	0.00000	0.00000	0.00000	0.0%
11. Payments to Qualifying Facilities (A8)	521,556	647,960	(126,404)	-19.5%	17,051	15,930	1,121	7.0%	3.05880	4.06755	(1.00875)	-24.8%
12. TOTAL COST OF PURCHASED POWER (Lines 6 through 11)	1,899,913	2,132,440	(232,527)	-10.9%	46,431	60,170	(13,739)	-22.8%	4.09191	3.54403	0.54788	15.5%
13. TOTAL AVAILABLE KWH (LINE 5 + LINE 12)					1,432,966	1,434,500	(1,534)	-0.1%				
14. Fuel Cost of Sch. D Jurisd. Sales (A6)	81,245	0	81,245	0.0%	2,802	0	2,802	0.0%	2.89954	0.00000	2.89954	0.0%
15. Fuel Cost of Sch. C/CB Sales (A6)	111,632	0	111,632	0.0%	4,250	0	4,250	0.0%	2.62664	0.00000	2.62664	0.0%
16. Fuel Cost of OATT Sales (A6)	0	0	0	0.0%	0	0	0	0.0%	0.00000	0.00000	0.00000	0.0%
17. Fuel Cost of Market Base Sales (A6)	65,564	441,947	(376,383)	-85.2%	2,652	14,520	(11,868)	-81.7%	2.47225	3.04371	(0.57146)	-18.8%
18. Gains on Sales	28,588	44,243	(15,655)	-35.4%								
19. TOTAL FUEL COST AND GAINS OF POWER SALES	287,029	486,190	(199,161)	-41.0%	9,704	14,520	(4,816)	-33.2%	2.95784	3.34842	(0.39057)	-11.7%
(LINE 14 + 15 + 16 + 17 + 18)												
20. Net Inadvertant Interchange					(337)	0	(337)	0.0%				
21. Wheeling Rec'd. less Wheeling Del'v'd.					327	0	327	0.0%				
22. Interchange and Wheeling Losses					656	233	423	181.4%				
23. TOTAL FUEL AND NET POWER TRANSACTIONS	52,236,715	55,419,717	(3,183,002)	-5.7%	1,422,596	1,419,747	2,849	0.2%	3.67193	3.90349	(0.23156)	-5.9%
(LINE 5 + 12 - 19 + 20 + 21 - 22)												
24. Net Unbilled	(845,829) (a)	(422,982) (a)	(422,847)	100.0%	(23,035)	(10,836)	(12,199)	112.6%	3.67193	3.90349	(0.23156)	-5.9%
25. Company Use	86,804 (a)	107,346 (a)	(20,542)	-19.1%	2,364	2,750	(386)	-14.0%	3.67191	3.90349	(0.23158)	-5.9%
26. T & D Losses	2,467,573 (a)	2,861,647 (a)	(394,074)	-13.8%	67,201	73,310	(6,109)	-8.3%	3.67193	3.90349	(0.23156)	-5.9%
27. System KWH Sales	52,236,715	55,419,717	(3,183,002)	-5.7%	1,376,066	1,354,523	21,543	1.6%	3.79609	4.09146	(0.29537)	-7.2%
28. Wholesale KWH Sales	0	0	0	0.0%	0	0	0	0.0%	0.00000	0.00000	0.00000	0.0%
29. Jurisdictional KWH Sales	52,236,715	55,419,717	(3,183,002)	-5.7%	1,376,066	1,354,523	21,543	1.6%	3.79609	4.09146	(0.29537)	-7.2%
30. Jurisdictional Loss Multiplier									1.00000	1.00000	0.00000	0.0%
31. Jurisdictional KWH Sales Adjusted for Line Losses	52,236,715	55,419,717	(3,183,002)	-5.7%	1,376,066	1,354,523	21,543	1.6%	3.79609	4.09146	(0.29537)	-7.2%
32. Other	0	0	0	0.0%	1,376,066	1,354,523	21,543	1.6%	0.00000	0.00000	0.00000	0.0%
33. True-up *	(5,776,653)	(5,776,653)	0	0.0%	1,376,066	1,354,523	21,543	1.6%	(0.41979)	(0.42647)	0.00668	-1.6%
34. Total Jurisdictional Fuel Cost (Excl. GPIF)	46,460,062	49,643,064	(3,183,002)	-6.4%	1,376,066	1,354,523	21,543	1.6%	3.37630	3.66498	(0.28869)	-7.9%
35. Revenue Tax Factor									1.00072	1.00072	0.00000	0.0%
36. Fuel Cost Adjusted for Taxes (Excl. GPIF)	46,493,513	49,678,807	(3,185,294)	-6.4%	1,376,066	1,354,523	21,543	1.6%	3.37873	3.66762	(0.28889)	-7.9%
37. GPIF * (Already Adjusted for Taxes)	(44,834)	(44,834)	0	0.0%	1,376,066	1,354,523	21,543	1.6%	(0.00326)	(0.00331)	0.00005	-1.6%
38. Fuel Cost Adjusted for Taxes (Incl. GPIF)	46,448,679	49,633,973	(3,185,294)	-6.4%	1,376,066	1,354,523	21,543	1.6%	3.37547	3.66431	(0.28884)	-7.9%
39. Fuel FAC Rounded to the Nearest .001 cents per KWH									3.375	3.664	(0.289)	-7.9%

* Based on Jurisdictional Sales (a) included for informational purposes only

COMPARISON OF ESTIMATED AND ACTUAL
FUEL AND PURCHASED POWER COST RECOVERY FACTOR
TAMPA ELECTRIC COMPANY
PERIOD TO DATE THROUGH: December 2013

	\$				MWH				CENTS/KWH			
	ACTUAL	ESTIMATED	AMOUNT	%	ACTUAL	ESTIMATED	AMOUNT	%	ACTUAL	ESTIMATED	AMOUNT	%
1. Fuel Cost of System Net Generation (A3)	682,755,620	719,428,456	(36,672,836)	-5.1%	18,430,621	18,584,460	(153,839)	-0.8%	3.70446	3.87113	(0.16667)	-4.3%
2. Spent Nuclear Fuel Disposal Cost	0	0	0	0.0%	0	0	0	0.0%	0.00000	0.00000	0.00000	0.0%
3. Coal Car Investment	0	0	0	0.0%	0	0	0	0.0%	0.00000	0.00000	0.00000	0.0%
4a. Adjustments to Fuel Cost (Polk 1 conversion depreciation & ROI)	2,444,403	2,571,400	(126,997)	-4.9%	0	0	0	0.0%	0.00000	0.00000	0.00000	0.0%
4b. Adjustments to Fuel Cost	0	0	0	0.0%	0	0	0	0.0%	0.00000	0.00000	0.00000	0.0%
5. TOTAL COST OF GENERATED POWER (Lines 1 through 4b)	685,200,023	721,999,856	(36,799,833)	-5.1%	18,430,621	18,584,460	(153,839)	-0.8%	3.71773	3.88497	(0.16724)	-4.3%
6. Fuel Cost of Purchased Power - Firm (A7)	7,885,466	4,606,910	3,278,556	71.2%	211,876	81,890	129,986	158.7%	3.72174	5.62573	(1.90399)	-33.8%
7. Energy Cost of Sch C,X Econ. Purch. (Broker) (A9)	17,167,772	15,763,980	1,403,792	8.9%	489,385	450,000	39,385	8.8%	3.50803	3.50311	0.00492	0.1%
8. Energy Cost of Other Econ. Purch. (Non-Broker) (A9)	0	0	0	0.0%	0	0	0	0.0%	0.00000	0.00000	0.00000	0.0%
9. Energy Cost of Sch. E Economy Purchases (A9)	0	0	0	0.0%	0	0	0	0.0%	0.00000	0.00000	0.00000	0.0%
10. Capacity Cost of Sch. E Economy Purchases	0	0	0	0.0%	0	0	0	0.0%	0.00000	0.00000	0.00000	0.0%
11. Payments to Qualifying Facilities (A8)	7,855,181	8,298,210	(443,029)	-5.3%	276,172	193,540	82,632	42.7%	2.84431	4.28759	(1.44329)	-33.7%
12. TOTAL COST OF PURCHASED POWER (Lines 6 through 11)	32,908,419	28,669,100	4,239,319	14.8%	977,433	725,430	252,003	34.7%	3.36682	3.95201	(0.58519)	-14.8%
13. TOTAL AVAILABLE KWH (LINE 5 + LINE 12)					19,408,054	19,309,890	98,164	0.5%				
14. Fuel Cost of Sch. D Jurisd. Sales (A6)	416,217	0	416,217	0.0%	15,090	0	15,090	0.0%	2.75823	0.00000	2.75823	0.0%
15. Fuel Cost of Sch. C/CB Sales (A6)	4,602,321	0	4,602,321	0.0%	153,293	0	153,293	0.0%	3.00230	0.00000	3.00230	0.0%
16. Fuel Cost of OATT Sales (A6)	0	0	0	0.0%	0	0	0	0.0%	0.00000	0.00000	0.00000	0.0%
17. Fuel Cost of Market Base Sales (A6)	1,489,165	4,849,517	(3,360,352)	-69.3%	53,882	150,000	(96,118)	-64.1%	2.76375	3.23301	(0.46926)	-14.5%
18. Gains on Sales	894,047	485,483	408,564	84.2%								
19. TOTAL FUEL COST AND GAINS OF POWER SALES	7,401,750	5,335,000	2,066,750	38.7%	222,265	150,000	72,265	48.2%	3.33015	3.55667	(0.22652)	-6.4%
(LINE 14 + 15 + 16 + 17 + 18)												
20. Net Inadvertant Interchange					(471)	0	(471)	0.0%				
21. Wheeling Rec'd. less Wheeling Del'v'd.					35,668	0	35,668	0.0%				
22. Interchange and Wheeling Losses					39,255	2,408	36,847	1530.2%				
23. TOTAL FUEL AND NET POWER TRANSACTIONS	710,706,692	745,333,956	(34,627,264)	-4.6%	19,181,731	19,157,482	24,249	0.1%	3.70512	3.89056	(0.18544)	-4.8%
(LINE 5 + 12 - 19 + 20 + 21 - 22)												
24. Net Unbilled	(2,846,683) (a)	(2,864,996) (a)	18,313	-0.6%	(77,994)	(72,617)	(5,377)	7.4%	3.64987	3.94535	(0.29548)	-7.5%
25. Company Use	1,223,953 (a)	1,282,703 (a)	(58,750)	-4.6%	33,112	33,000	112	0.3%	3.69635	3.88698	(0.19063)	-4.9%
26. T & D Losses	29,951,131 (a)	38,748,774 (a)	(8,797,643)	-22.7%	808,950	995,083	(186,133)	-18.7%	3.70247	3.89402	(0.19156)	-4.9%
27. System KWH Sales	710,706,692	745,333,956	(34,627,264)	-4.6%	18,417,662	18,202,016	215,646	1.2%	3.85883	4.09479	(0.23596)	-5.8%
28. Wholesale KWH Sales	0	0	0	0.0%	0	0	0	0.0%	0.00000	0.00000	0.00000	0.0%
29. Jurisdictional KWH Sales	710,706,692	745,333,956	(34,627,264)	-4.6%	18,417,662	18,202,016	215,646	1.2%	3.85883	4.09479	(0.23596)	-5.8%
30. Jurisdictional Loss Multiplier									1.00000	1.00000	0.00000	0.0%
31. Jurisdictional KWH Sales Adjusted for Line Losses	710,706,692	745,333,956	(34,627,264)	-4.6%	18,417,662	18,202,016	215,646	1.2%	3.85883	4.09479	(0.23596)	-5.8%
32. Other	0	0	0	0.0%	18,417,662	18,202,016	215,646	1.2%	0.00000	0.00000	0.00000	0.0%
33. True-up *	(69,319,858)	(69,319,858)	0	0.0%	18,417,662	18,202,016	215,646	1.2%	(0.37638)	(0.38084)	0.00446	-1.2%
34. Total Jurisdictional Fuel Cost (Excl. GPIF)	641,386,834	676,014,098	(34,627,264)	-5.1%	18,417,662	18,202,016	215,646	1.2%	3.48246	3.71395	(0.23150)	-6.2%
35. Revenue Tax Factor									1.00072	1.00072	0.00000	0.0%
36. Fuel Cost Adjusted for Taxes (Excl. GPIF)	641,848,632	676,500,829	(34,652,197)	-5.1%	18,417,662	18,202,016	215,646	1.2%	3.48496	3.71663	(0.23167)	-6.2%
37. GPIF * (Already Adjusted for Taxes)	(538,019)	(538,019)	0	0.0%	18,417,662	18,202,016	215,646	1.2%	(0.00292)	(0.00296)	0.00003	-1.2%
38. Fuel Cost Adjusted for Taxes (Incl. GPIF)	641,310,613	675,962,810	(34,652,197)	-5.1%	18,417,662	18,202,016	215,646	1.2%	3.48204	3.71367	(0.23164)	-6.2%
39. Fuel FAC Rounded to the Nearest .001 cents per KWH									3.482	3.714	(0.232)	-6.2%

* Based on Jurisdictional Sales (a) included for informational purposes only

CALCULATION OF TRUE-UP AND INTEREST PROVISION
TAMPA ELECTRIC COMPANY
MONTH OF: December 2013

	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
A. FUEL COST & NET POWER TRANSACTION								
1. FUEL COST OF SYSTEM NET GENERATION	50,230,411	53,412,629	(3,182,218)	-6.0%	682,755,620	719,428,456	(36,672,836)	-5.1%
1a. FUEL REL. R & D AND DEMO. COST	0	0	0	0.0%	0	0	0	0.0%
2. FUEL COST OF POWER SOLD	258,441	441,947	(183,506)	-41.5%	6,507,703	4,849,517	1,658,186	34.2%
2a. GAINS FROM SALES	28,588	44,243	(15,655)	-35.4%	894,047	485,483	408,564	84.2%
3. FUEL COST OF PURCHASED POWER	763,884	38,710	725,174	1873.4%	7,885,466	4,606,910	3,278,556	71.2%
3a. DEMAND & NONFUEL COST OF PUR. PWR.	0	0	0	0.0%	0	0	0	0.0%
3b. PAYMENT TO QUALIFIED FACILITIES	521,556	647,960	(126,404)	-19.5%	7,855,181	8,298,210	(443,029)	-5.3%
4. ENERGY COST OF ECONOMY PURCHASES	<u>614,473</u>	<u>1,445,770</u>	<u>(831,297)</u>	<u>-57.5%</u>	<u>17,167,772</u>	<u>15,763,980</u>	<u>1,403,792</u>	<u>8.9%</u>
5. TOTAL FUEL & NET POWER TRANSACTION	51,843,295	55,058,879	(3,215,584)	-5.8%	708,262,289	742,762,556	(34,500,267)	-4.6%
6a. ADJUSTMENTS TO FUEL COST (Polk 1 conversion depreciation & ROI)	393,420	360,838	32,582	9.0%	2,444,403	2,571,400	(126,997)	-4.9%
6b. ADJUSTMENTS TO FUEL COST	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.0%</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.0%</u>
7. ADJUSTED TOTAL FUEL & NET PWR.TRANS.	<u><u>52,236,715</u></u>	<u><u>55,419,717</u></u>	<u><u>(3,183,002)</u></u>	<u><u>-5.7%</u></u>	<u><u>710,706,692</u></u>	<u><u>745,333,956</u></u>	<u><u>(34,627,264)</u></u>	<u><u>-4.6%</u></u>
B. MWH SALES								
1. JURISDICTIONAL SALES	1,376,066	1,354,523	21,543	1.6%	18,417,662	18,202,016	215,646	1.2%
2. NONJURISDICTIONAL SALES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.0%</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.0%</u>
3. TOTAL SALES	<u><u>1,376,066</u></u>	<u><u>1,354,523</u></u>	<u><u>21,543</u></u>	<u><u>1.6%</u></u>	<u><u>18,417,662</u></u>	<u><u>18,202,016</u></u>	<u><u>215,646</u></u>	<u><u>1.2%</u></u>
4. JURISDIC. SALES-% TOTAL MWH SALES	1.0000000	1.0000000	0.0000000	0.0%	1.0000000	1.0000000	0.0000000	0.0%

CALCULATION OF TRUE-UP AND INTEREST PROVISION
TAMPA ELECTRIC COMPANY
MONTH OF: December 2013

	CURRENT MONTH				PERIOD TO DATE				
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	
C. TRUE-UP CALCULATION									
1. JURISDICTIONAL FUEL REVENUE	50,275,793	49,784,004	491,789	1.0%	679,089,360	675,823,197	3,266,163	0.5%	
2. FUEL ADJUSTMENT NOT APPLICABLE	0	0	0	0.0%	0	0	0	0.0%	
2a. TRUE-UP PROVISION	5,776,653	5,776,653	0	0.0%	69,319,858	69,319,858	0	0.0%	
2b. INCENTIVE PROVISION	44,834	44,834	0	0.0%	538,019	538,019	0	0.0%	
2c. ADJUSTMENT	0	0	0	0.0%	0	0	0	0.0%	
3. JURIS. FUEL REVENUE APPL. TO PERIOD	56,097,280	55,605,491	491,789	0.9%	748,947,237	745,681,074	3,266,163	0.4%	
4. ADJ. TOTAL FUEL & NET PWR. TRANS. (LINE A7)	52,236,715	55,419,717	(3,183,002)	-5.7%	710,706,692	745,333,956	(34,627,264)	-4.6%	
5. JURISDIC. SALES- % TOTAL MWH SALES (LINE B4)	1.0000000	1.0000000	0.0000000	0.0%	-	-	-	0.0%	
6. JURISDIC. TOTAL FUEL & NET PWR.TRANS.	52,236,715	55,419,717	(3,183,002)	-5.7%	710,706,692	745,333,956	(34,627,264)	-4.6%	
6a. JURISDIC. LOSS MULTIPLIER	1.00000	1.00000	0.00000	0.0%	-	-	-	0.0%	
6b. (LINE C6 x LINE C6a)	52,236,715	55,419,717	(3,183,002)	-5.7%	710,706,692	745,333,956	(34,627,264)	-4.6%	
6c. OTHER	0	0	0	0.0%	0	0	0	0.0%	
6d. JURISDIC. TOTAL FUEL & NET PWR INCL. ALL ADJ.(LNS. C6b+C6c)	52,236,715	55,419,717	(3,183,002)	-5.7%	710,706,692	745,333,956	(34,627,264)	-4.6%	
7. TRUE-UP PROV. FOR MO. +/- COLLECTED (LINE C3 - LINE C6d)	3,860,565	185,774	3,674,791	1978.1%	38,240,545	347,118	37,893,427	10916.6%	
8. INTEREST PROVISION FOR THE MONTH	2,408	912	1,496	164.0%	39,139	116,849	(77,710)	-66.5%	
9. TRUE-UP & INT. PROV. BEG. OF MONTH	41,096,435	6,053,934	35,042,501	578.8%	-----NOT APPLICABLE-----				
10. TRUE-UP COLLECTED (REFUNDED)	(5,776,653)	(5,776,653)	0	0.0%	-----NOT APPLICABLE-----				
11. END OF PERIOD TOTAL NET TRUE-UP (LINE C7 through C10)	39,182,755	463,967	38,718,788	8345.2%	-----NOT APPLICABLE-----				

25

CALCULATION OF TRUE-UP AND INTEREST PROVISION
TAMPA ELECTRIC COMPANY
MONTH OF: December 2013

	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
D. INTEREST PROVISION								
1. BEGINNING TRUE-UP AMOUNT (LINE C9)	41,096,435	6,053,934	35,042,501	578.8%	-----NOT APPLICABLE-----			
2. ENDING TRUE-UP AMOUNT BEFORE INT. (LINES C7 + C9 + C10)	<u>39,180,347</u>	<u>463,055</u>	<u>38,717,292</u>	<u>8361.3%</u>	-----NOT APPLICABLE-----			
3. TOTAL BEG. & END. TRUE-UP AMOUNT	<u>80,276,782</u>	<u>6,516,989</u>	<u>73,759,793</u>	<u>1131.8%</u>	-----NOT APPLICABLE-----			
4. AVG. TRUE-UP AMOUNT - (50% OF LINE D3)	40,138,391	3,258,495	36,879,896	1131.8%	-----NOT APPLICABLE-----			
5. INT. RATE-FIRST DAY REP. BUS. MONTH	0.060	0.330	(0.270)	-81.8%	-----NOT APPLICABLE-----			
6. INT. RATE-FIRST DAY SUBSEQUENT MONTH	<u>0.080</u>	<u>0.330</u>	<u>(0.250)</u>	<u>-75.8%</u>	-----NOT APPLICABLE-----			
7. TOTAL (LINE D5 + LINE D6)	<u>0.140</u>	<u>0.660</u>	<u>(0.520)</u>	<u>-78.8%</u>	-----NOT APPLICABLE-----			
8. AVERAGE INT. RATE (50% OF LINE D7)	0.070	0.330	(0.260)	-78.8%	-----NOT APPLICABLE-----			
9. MONTHLY AVG. INT. RATE (LINE D8/12)	0.006	0.028	(0.022)	-78.6%	-----NOT APPLICABLE-----			
10. INT. PROVISION (LINE D4 x LINE D9)	<u>2,408</u>	<u>912</u>	<u>1,496</u>	<u>164.0%</u>	-----NOT APPLICABLE-----			

FUEL AND PURCHASED POWER COST RECOVERY
SCHEDULE A6

JANUARY 2013 - DECEMBER 2013

POWER SOLD
TAMPA ELECTRIC COMPANY
FOR THE PERIOD JANUARY 2013 THROUGH DECEMBER 2013

(1) SOLD TO	(2) TYPE & SCHEDULE		(3) TOTAL MWH SOLD	(4) MWH WHEELED OTHER SYSTEM	(5) MWH FROM OWN GENERATION	(6) CENTS/KWH		(7) TOTAL \$ FOR FUEL ADJUSTMENT (5)(X)6(A)	(8) TOTAL \$ FOR TOTAL COST (5)(X)6(B)	(9) GAINS ON MARKET BASED SALES
						(A) FUEL COST	(B) TOTAL COST			
ESTIMATED:										
VARIOUS	JURISDIC.	MKT.BASE	150,000.0	0.0	150,000.0	3.233	3.965	4,849,517.00	5,947,000.00	485,483.00
TOTAL			150,000.0	0.0	150,000.0	3.233	3.965	4,849,517.00	5,947,000.00	485,483.00
ACTUAL:										
SEMINOLE ELEC. PRECO-1	JURISDIC.	SCH. - D	15,089.3	0.0	15,089.3	2.758	3.034	416,216.49	457,838.14	22,782.24
FLORIDA POWER & LIGHT		SCH. - C	597.0	0.0	597.0	2.664	3.301	15,904.04	19,704.66	3,561.18
REEDY CREEK		SCH. - C	185.0	0.0	185.0	2.406	2.999	4,450.75	5,548.74	868.09
FLORIDA MUNICIPAL POWER		SCH. - C	50.0	0.0	50.0	2.141	2.589	1,070.50	1,294.50	195.50
PROGRESS ENERGY FLORIDA		SCH. - C	255.0	0.0	255.0	2.526	3.561	6,441.16	9,080.31	2,572.85
ORLANDO UTILITIES COMMISSION		SCH. - C	3,415.0	0.0	3,415.0	2.316	2.776	79,080.61	94,787.81	12,712.98
THE ENERGY AUTHORITY		SCH. - C	118.0	0.0	118.0	2.444	2.920	2,884.19	3,445.63	359.60
CITY OF HOMESTEAD		SCH. - C	15.0	0.0	15.0	2.562	3.493	384.25	523.95	102.26
PROGRESS ENERGY FLORIDA		SCH. - CB	32,436.0	0.0	32,436.0	3.220	3.749	1,044,488.65	1,215,988.65	110,334.90
FLORIDA POWER & LIGHT		SCH. - CB	15,300.0	0.0	15,300.0	3.607	4.155	551,825.13	635,644.77	56,484.49
REEDY CREEK		SCH. - CB	58,865.0	0.0	58,865.0	2.788	3.225	1,641,192.32	1,898,228.80	154,820.51
ORLANDO UTILITIES COMMISSION		SCH. - CB	14,300.0	0.0	14,300.0	3.129	3.648	447,457.00	521,631.14	47,324.24
SEMINOLE ELECTRIC		SCH. - CB	20,736.0	0.0	20,736.0	2.862	3.334	593,490.73	691,271.06	61,079.67
THE ENERGY AUTHORITY		SCH. - CB	7,021.0	0.0	7,021.0	3.043	3.469	213,651.97	243,584.15	21,533.86
CARGILL ALLIANT		SCH. - MA	99.0	0.0	99.0	2.572	4.510	2,546.11	4,465.38	1,884.62
EXGEN (CONSTELLATION)		SCH. - MA	5,341.0	0.0	5,341.0	2.615	3.374	139,654.48	180,202.80	31,249.49
THE ENERGY AUTHORITY		SCH. - MA	10,760.0	0.0	10,760.0	2.637	3.300	283,708.95	355,029.70	52,432.69
CITY OF LAKELAND		SCH. - MA	8,900.0	0.0	8,900.0	3.364	4.914	299,396.00	437,389.00	121,706.00
NEW SMYRNA BEACH		SCH. - MA	5,175.0	0.0	5,175.0	2.918	3.724	151,014.20	192,737.47	35,419.54
REEDY CREEK		SCH. - MA	915.0	0.0	915.0	2.659	2.946	24,328.00	26,958.50	2,630.50
SOUTHERN COMPANY		SCH. - MA	7,407.0	0.0	7,407.0	2.627	3.561	194,599.99	263,784.04	61,708.43
EDF TRADING		SCH. - MA	4,624.0	0.0	4,624.0	2.552	3.313	118,023.21	153,200.66	28,893.67
JP MORGAN VENTURES		SCH. - MA	3,229.0	0.0	3,229.0	2.563	3.279	82,743.55	105,863.65	20,421.58
MORGAN STANLEY		SCH. - MA	7,219.0	0.0	7,219.0	2.582	3.328	186,408.61	240,226.30	41,869.75
CITY OF HOMESTEAD		SCH. - MA	213.0	0.0	213.0	3.166	3.762	6,743.56	8,013.44	1,096.02
SUB-TOTAL			222,264.3	0.0	222,264.3	2.928	3.494	6,507,704.45	7,766,443.25	894,044.66
SUB-TOTAL SCHEDULE D POWER SALES-JURISD.			15,089.3	0.0	15,089.3	2.758	3.034	416,216.49	457,838.14	22,782.24
SUB-TOTAL SCHEDULE C POWER SALES			4,635.0	0.0	4,635.0	2.378	2.899	110,215.50	134,385.60	20,372.46
SUB-TOTAL SCHEDULE CB POWER SALES			148,658.0	0.0	148,658.0	3.022	3.502	4,492,105.80	5,206,348.57	451,577.67
SUB-TOTAL SCHEDULE MA POWER SALES-JURISD.			53,882.0	0.0	53,882.0	2.764	3.652	1,489,166.66	1,967,870.94	399,312.29
TOTAL			222,264.3	0.0	222,264.3	2.928	3.494	6,507,704.45	7,766,443.25	894,044.66
DIFFERENCE			72,264.3	0.0	72,264.3	(0.305)	(0.471)	1,658,187.45	1,819,443.25	408,561.66
DIFFERENCE %			48.2%	0.0%	48.2%	-9.4%	-11.9%	34.2%	30.6%	84.2%

FUEL AND PURCHASED POWER COST RECOVERY
SCHEDULE A7

JANUARY 2013 - DECEMBER 2013

**PURCHASED POWER
(EXCLUSIVE OF ECONOMY & COGENERATION)
TAMPA ELECTRIC COMPANY
FOR THE PERIOD JANUARY 2013 THROUGH DECEMBER 2013**

(1) PURCHASED FROM	(2) TYPE & SCHEDULE	(3) TOTAL MWH PURCHASED	(4) MWH FROM OTHER UTILITIES	(5) MWH FOR INTER- RUPTIBLE	(6) MWH FOR FIRM	(A) FUEL COST	(B) TOTAL COST	(8) TOTAL \$ FOR FUEL ADJUSTMENT (6)X(7A)
ESTIMATED:								
OLEANDER	SCH. - D	21,060.0	0.0	0.0	21,060.0	6.344	6.344	1,336,110.00
CALPINE	SCH. - D	3,650.0	0.0	0.0	3,650.0	6.956	6.956	253,900.00
PASCO COGEN	SCH. - D	57,180.0	0.0	0.0	57,180.0	5.276	5.276	3,016,900.00
TOTAL		81,890.0	0.0	0.0	81,890.0	5.626	5.626	4,606,910.00
ACTUAL:								
HARDEE PWR. PART.-NATIVE	IPP	0.0	0.0	0.0	0.0	0.000	0.000	(97,726.42)
FLORIDA POWER & LIGHT	EMERG A	150.0	0.0	0.0	150.0	16.637	16.637	24,955.50
OLEANDER	SCH. - D	16,474.0	0.0	0.0	16,474.0	6.223	6.223	1,025,148.71
CALPINE	SCH. - D	7,722.0	0.0	0.0	7,722.0	6.290	6.290	485,693.25
PASCO COGEN	SCH. - D	176,285.0	0.0	0.0	176,285.0	3.484	3.484	6,141,948.17
CALPINE	OATT	11,245.0	0.0	0.0	11,245.0	2.716	2.716	305,446.60
SUB-TOTAL		211,876.0	0.0	0.0	211,876.0	3.722	3.722	7,885,465.81
SUB-TOTAL SCHEDULE EMERGENCY A		150.0	0.0	0.0	150.0	16.637	16.637	24,955.50
SUB-TOTAL SCHEDULE IPP PURCHASED POWER		0.0	0.0	0.0	0.0	0.000	0.000	(97,726.42)
SUB-TOTAL SCHEDULE D PURCHASED POWER		200,481.0	0.0	0.0	200,481.0	3.817	3.817	7,652,790.13
SUB-TOTAL SCHEDULE OATT PURCHASED POWER		11,245.0	0.0	0.0	11,245.0	2.716	2.716	305,446.60
TOTAL		211,876.0	0.0	0.0	211,876.0	3.722	3.722	7,885,465.81
DIFFERENCE		129,986.0	0.0	0.0	129,986.0	(1.904)	(1.904)	3,278,555.81
DIFFERENCE %		158.7%	0.0%	0.0%	158.7%	-33.8%	-33.8%	71.2%

FUEL AND PURCHASED POWER COST RECOVERY
SCHEDULE A8

JANUARY 2013 - DECEMBER 2013

ENERGY PAYMENT TO QUALIFYING FACILITIES
TAMPA ELECTRIC COMPANY
FOR THE PERIOD JANUARY 2013 THROUGH DECEMBER 2013

(1) PURCHASED FROM	(2) TYPE & SCHEDULE	(3) TOTAL MWH PURCHASED	(4) MWH FROM OTHER UTILITIES	(5) MWH FOR INTER- RUPTIBLE	(6) MWH FOR FIRM	(A) FUEL COST	(B) TOTAL COST	(8) TOTAL \$ FOR FUEL ADJUSTMENT (6)X(7A)
ESTIMATED:								
VARIOUS								
	COGEN.							
	FIRM	72,770.0	0.0	0.0	72,770.0	3.527	3.527	2,566,870.00
	AS AVAIL.	120,770.0	0.0	0.0	120,770.0	4.746	4.746	5,731,340.00
TOTAL		193,540.0	0.0	0.0	193,540.0	4.288	4.288	8,298,210.00
ACTUAL:								
	FIRM							
ORANGE COGENERATION L.P.	COGEN.	71,353.0	0.0	0.0	71,353.0	2.752	2.752	1,963,598.86
	AS AVAILABLE							
McKAY BAY REFUSE	COGEN.	62.0	0.0	0.0	62.0	2.832	2.832	1,755.95
CARGILL RIDGEWOOD	COGEN.	18,623.0	0.0	0.0	18,623.0	2.867	2.867	533,878.98
CARGILL MILLPOINT	COGEN.	47,866.0	0.0	0.0	47,866.0	2.866	2.866	1,372,025.01
CF INDUSTRIES INC.	COGEN.	3,041.0	0.0	0.0	3,041.0	2.930	2.930	89,102.61
IMC-AGRICO-NEW WALES	COGEN.	21,977.0	0.0	0.0	21,977.0	2.900	2.900	637,397.74
IMC-AGRICO-S. PIERCE	COGEN.	112,822.0	0.0	0.0	112,822.0	2.877	2.877	3,246,161.25
AUBURNDALE POWER PARTNERS	COGEN.	236.0	0.0	0.0	236.0	2.923	2.923	6,897.85
HILLSBOROUGH COUNTY	COGEN.	192.0	0.0	0.0	192.0	2.272	2.272	4,361.53
SUB-TOTAL		276,172.0	0.0	0.0	276,172.0	2.844	2.844	7,855,179.78
SUB-TOTAL FOR FIRM		71,353.0	0.0	0.0	71,353.0	2.752	2.752	1,963,598.86
SUB-TOTAL FOR AS AVAIL.		204,819.0	0.0	0.0	204,819.0	2.876	2.876	5,891,580.92
TOTAL		276,172.0	0.0	0.0	276,172.0	2.844	2.844	7,855,179.78
DIFFERENCE		82,632.0	0.0	0.0	82,632.0	(1.443)	(1.443)	(443,030.22)
DIFFERENCE %		42.7%	0.0%	0.0%	42.7%	-33.7%	-33.7%	-5.3%

FUEL AND PURCHASED POWER COST RECOVERY
SCHEDULE A9

JANUARY 2013 - DECEMBER 2013

ECONOMY ENERGY PURCHASES
TAMPA ELECTRIC COMPANY
FOR THE PERIOD JANUARY 2013 THROUGH DECEMBER 2013

(1) PURCHASED FROM	(2) TYPE & SCHEDULE	(3) TOTAL MWH PURCHASED	(4) MWH FOR INTERRUP- TIBLE	(5) MWH FOR FIRM	(6) TRANSACTION COSTS CENTS/KWH	(7) TOTAL \$ FOR FUEL ADJUSTMENT (5) X (6)	(8) COST IF GENERATED		(9) FUEL SAVINGS (8B)-6
							(A) CENTS PER KWH	(B) TOTAL COST	
ESTIMATED:									
VARIOUS	Economy	450,000.0	0.0	450,000.0	3.503	15,763,980.00	3.503	15,763,980.00	0.00
TOTAL		450,000.0	0.0	450,000.0	3.503	15,763,980.00	3.503	15,763,980.00	0.00
ACTUAL:									
OKEELANTA	SCH. - REB	11,468.0	0.0	11,468.0	2.713	311,121.00	3.000	344,035.36	32,914.36
FLA. POWER & LIGHT	SCH. - C	932.0	0.0	932.0	3.301	30,761.38	4.483	41,780.67	11,019.29
ORLANDO UTIL. COMM.	SCH. - C	100.0	0.0	100.0	4.329	4,328.65	4.942	4,942.00	613.35
PROGRESS ENERGY FLORIDA	SCH. - C	49.0	0.0	49.0	3.950	1,935.50	5.086	2,492.14	556.64
CALPINE	SCH. - J	265,317.0	0.0	265,317.0	3.454	9,163,469.50	3.758	9,969,999.58	806,530.08
CARGILL ALLIANT	SCH. - J	800.0	0.0	800.0	2.800	22,400.00	2.994	23,952.00	1,552.00
CITY OF TALLAHASSEE	SCH. - J	50.0	0.0	50.0	2.500	1,250.00	2.898	1,449.00	199.00
CONSTELLATION COMMODITIES	SCH. - J	2,808.0	0.0	2,808.0	3.072	86,254.00	3.852	108,176.20	21,922.20
EAGLE ENERGY	SCH. - J	441.0	0.0	441.0	2.838	12,515.00	3.866	17,049.35	4,534.35
EDF TRADING	SCH. - J	2,005.0	0.0	2,005.0	3.369	67,544.00	4.361	87,433.23	19,889.23
EXGEN (CONSTELLATION)	SCH. - J	10,100.0	0.0	10,100.0	3.588	362,361.00	4.352	439,601.02	77,240.02
FLA. POWER & LIGHT	SCH. - J	149,924.0	0.0	149,924.0	3.440	5,157,080.00	3.969	5,950,671.07	793,591.07
J P MORGAN VENTURES	SCH. - J	1,114.0	0.0	1,114.0	3.537	39,402.00	4.263	47,487.40	8,085.40
MORGAN STANLEY	SCH. - J	5,142.0	0.0	5,142.0	3.692	189,832.00	4.240	218,038.06	28,206.06
ORLANDO UTIL. COMM.	SCH. - J	9,295.0	0.0	9,295.0	4.661	433,195.00	5.295	492,164.60	58,969.60
PROGRESS ENERGY FLORIDA	SCH. - J	2,076.0	0.0	2,076.0	4.052	84,128.00	4.819	100,049.33	15,921.33
SEMINOLE ELEC. CO-OP	SCH. - J	7,162.0	0.0	7,162.0	4.287	307,069.00	4.954	354,814.91	47,745.91
SOUTHERN COMPANY	SCH. - J	11,981.0	0.0	11,981.0	4.011	480,541.00	4.743	568,231.12	87,690.12
THE ENERGY AUTHORITY	SCH. - J	8,621.0	0.0	8,621.0	4.786	412,584.00	5.350	461,226.80	48,642.80
SUB-TOTAL		489,385.0	0.0	489,385.0	3.508	17,167,771.03	3.930	19,233,593.84	2,065,822.81
SUB-TOTAL SCHEDULE REB ECONOMY PURCHASES		11,468.0	0.0	11,468.0	2.713	311,121.00	3.000	344,035.36	32,914.36
SUB-TOTAL SCHEDULE C ECONOMY PURCHASES		1,081.0	0.0	1,081.0	3.425	37,025.53	4.553	49,214.81	12,189.28
SUB-TOTAL SCHEDULE J ECONOMY PURCHASES		476,836.0	0.0	476,836.0	3.527	16,819,624.50	3.951	18,840,343.67	2,020,719.17
TOTAL		489,385.0	0.0	489,385.0	3.508	17,167,771.03	3.930	19,233,593.84	2,065,822.81
DIFFERENCE		39,385.0	0.0	39,385.0	0.005	1,403,791.03	0.427	3,469,613.84	2,065,822.81
DIFFERENCE %		8.8%	0.0%	8.8%	0.1%	8.9%	12.2%	22.0%	0.0%

FUEL AND PURCHASED POWER COST RECOVERY

SCHEDULE A12

JANUARY 2013 - DECEMBER 2013

REDACTED

**CAPACITY COSTS
ACTUAL PURCHASES AND SALES
TAMPA ELECTRIC COMPANY
FOR THE PERIOD JANUARY 2013 THROUGH DECEMBER 2013**

CONTRACT	TERM		CONTRACT TYPE	
	START	END		
ORANGE COGEN LP	4/17/1989	12/31/2015	QF	QF = QUALIFYING FACILITY
CALPINE	11/1/2011	12/31/2016	LT	LT = LONG TERM
PASCO COGEN LTD	1/1/2009	12/31/2018	LT	ST = SHORT-TERM
OLEANDER	1/1/2013	12/31/2015	LT	** THREE YEAR NOTICE REQUIRED FOR TERMINATION.
SEMINOLE ELECTRIC **	6/1/1992	12/31/2016		

CONTRACT	JANUARY MW	FEBRUARY MW	MARCH MW	APRIL MW	MAY MW	JUNE MW	JULY MW	AUGUST MW	SEPTEMBER MW	OCTOBER MW	NOVEMBER MW	DECEMBER MW
ORANGE COGEN LP	23.0	23.0	23.0	23.0	23.0	23.0	23.0	23.0	23.0	23.0	23.0	23.0
CALPINE	117.0	117.0	117.0	117.0	117.0	117.0	117.0	117.0	117.0	117.0	117.0	117.0
PASCO COGEN LTD	121.0	121.0	121.0	121.0	121.0	121.0	121.0	121.0	121.0	121.0	121.0	121.0
OLEANDER	160.0	160.0	160.0	160.0	160.0	160.0	160.0	160.0	160.0	160.0	160.0	160.0
SEMINOLE ELECTRIC	1.1	1.1	4.8	5.3	1.0	1.2	6.2	7.2	6.5	4.3	3.9	6.8

CAPACITY	JANUARY (\$)	FEBRUARY (\$)	MARCH (\$)	APRIL (\$)	MAY (\$)	JUNE (\$)	JULY (\$)	AUGUST (\$)	SEPTEMBER (\$)	OCTOBER (\$)	NOVEMBER (\$)	DECEMBER (\$)	TOTAL (\$)
ORANGE COGEN LP	1,115,270	1,115,270	1,115,270	1,115,270	1,115,270	1,115,270	1,115,270	1,115,270	1,115,270	1,115,270	1,115,270	1,115,270	13,383,240
TOTAL COGENERATION	\$ 1,115,270	\$ 1,115,270	\$ 1,115,270	\$ 1,115,270	\$ 1,115,270	\$ 1,115,270	\$ 1,115,270	\$ 1,115,270	\$ 1,115,270	\$ 1,115,270	\$ 1,115,270	\$ 1,115,270	\$ 13,383,240

**CAPACITY COSTS
ACTUAL PURCHASES AND SALES
TAMPA ELECTRIC COMPANY
FOR THE PERIOD JANUARY 2013 THROUGH DECEMBER 2013**

CAPACITY	JANUARY (\$)	FEBRUARY (\$)	MARCH (\$)	APRIL (\$)	MAY (\$)	JUNE (\$)	JULY (\$)	AUGUST (\$)	SEPTEMBER (\$)	OCTOBER (\$)	NOVEMBER (\$)	DECEMBER (\$)	TOTAL (\$)													
HARDEE POWER PARTNERS																										
CALPINE - D																										
OLEANDER - D																										
PASCO COGEN LTD - D																										
FLORIDA POWER & LIGHT-EMERG A																										
ORLANDO UTILITIES																										
FLORIDA POWER & LIGHT																										
PROGRESS ENERGY FLORIDA																										
THE ENERGY AUTHORITY																										
SUBTOTAL CAPACITY PURCHASES																										
SEMINOLE ELECTRIC - D																										
PROGRESS ENERGY FLORIDA - CB																										
FLORIDA POWER & LIGHT - CB																										
ORLANDO UTILITIES - CB																										
REEDY CREEK - CB																										
SEMINOLE ELECTRIC - CB																										
THE ENERGY AUTHORITY - CB																										
CARGILL ALLIANT - MA																										
CITY OF LAKELAND - MA																										
EXGEN (CONSTELLATION) - MA																										
THE ENERGY AUTHORITY - MA																										
J P MORGAN VENTURES - MA																										
MORGAN STANLEY - MA																										
SOUTHERN CO - MA																										
NEW SMYRNA BEACH - MA																										
EDF TRADING - MA																										
CITY OF HOMESTEAD - MA																										
SUBTOTAL CAPACITY SALES																										
TOTAL PURCHASES AND (SALES)														\$ 1,398,124	\$ 1,373,336	\$ 1,267,179	\$ 1,192,802	\$ 1,847,026	\$ 1,457,180	\$ 1,474,586	\$ 1,490,264	\$ 1,462,867	\$ 1,310,599	\$ 1,362,128	\$ 1,259,293	\$ 16,895,384
TOTAL CAPACITY														\$ 2,513,394	\$ 2,488,606	\$ 2,382,449	\$ 2,308,072	\$ 2,962,296	\$ 2,572,450	\$ 2,589,856	\$ 2,605,534	\$ 2,578,137	\$ 2,425,869	\$ 2,477,398	\$ 2,374,563	\$ 30,278,624

EXHIBIT TO THE TESTIMONY OF
PENELOPE A. RUSK

DOCUMENT NO. 5

CALCULATION OF REVENUE REQUIREMENT RATE OF RETURN

JANUARY 2013 - DECEMBER 2013

**TAMPA ELECTRIC COMPANY
 FUEL AND PURCHASED POWER COST RECOVERY CLAUSE
 CALCULATION OF FINAL TRUE-UP**

**CALCULATION OF REVENUE REQUIREMENT RATE OF RETURN
 FOR THE PERIOD
 JANUARY 2013 THROUGH JUNE 2013**

	(1)	(2)	(3)	(4)
	Jurisdictional Rate Base Actual May 2012 (\$000)	Ratio %	Cost Rate %	Weighted Cost Rate %
Long Term Debt	\$ 1,488,583	39.08%	6.59%	2.5754%
Short Term Debt	9,122	0.24%	0.64%	0.0015%
Preferred Stock	0	0.00%	0.00%	0.0000%
Customer Deposits	105,073	2.76%	6.21%	0.1714%
Common Equity	1,633,530	42.87%	11.25%	4.8229%
Deferred ITC - Weighted Cost	8,810	0.23%	9.00%	0.0207%
Accumulated Deferred Income Taxes & Zero Cost ITCs	<u>564,424</u>	<u>14.82%</u>	0.00%	<u>0.0000%</u>
Total	<u>\$ 3,809,542</u>	<u>100.00%</u>		<u>7.5919%</u>

ITC split between Debt and Equity:

Long Term Debt	\$ 1,488,583		Long Term Debt	47.54%	
Short Term Debt	9,122		Short Term Debt	0.29%	47.83%
Equity - Preferred	0		Equity - Preferred	0.00%	
Equity - Common	<u>1,633,530</u>		Equity - Common	<u>52.17%</u>	52.17%
Total	<u>\$ 3,131,235</u>		Total	<u>100.00%</u>	

Deferred ITC - Weighted Cost:

Debt = .0207% * 47.83%	0.0099%
Equity = .0207% * 52.17%	<u>0.0108%</u>
Weighted Cost	<u>0.0207%</u>

Total Equity Cost Rate:

Preferred Stock	0.0000%
Common Equity	4.8229%
Deferred ITC - Weighted Cost	<u>0.0108%</u>
	4.8337%
Times Tax Multiplier	1.628002
Total Equity Component	<u>7.8693%</u>

Total Debt Cost Rate:

Long Term Debt	2.5754%
Short Term Debt	0.0015%
Customer Deposits	0.1714%
Deferred ITC - Weighted Cost	<u>0.0099%</u>
Total Debt Component	<u>2.7582%</u>

Notes:

Column (1) - From WACC Stipulation & Settlement Agreement Dated July 17, 2012
 Column (2) - Column (1) / Total Column (1)
 Column (3) - From WACC Stipulation & Settlement Agreement Dated July 17, 2012
 Column (4) - Column (2) x Column (3)

**TAMPA ELECTRIC COMPANY
 FUEL AND PURCHASED POWER COST RECOVERY CLAUSE
 CALCULATION OF FINAL TRUE-UP**

**CALCULATION OF REVENUE REQUIREMENT RATE OF RETURN
 FOR THE PERIOD
 JULY 2013 THROUGH DECEMBER 2013**

	(1)	(2)	(3)	(4)
	Jurisdictional Rate Base Actual May 2013 (\$000)	Ratio %	Cost Rate %	Weighted Cost Rate %
Long Term Debt	\$ 1,425,239	37.00%	5.78%	2.1386%
Short Term Debt	0	0.00%	0.66%	0.0000%
Preferred Stock	0	0.00%	0.00%	0.0000%
Customer Deposits	106,560	2.77%	2.91%	0.0806%
Common Equity	1,647,409	42.77%	11.25%	4.8116%
Deferred ITC - Weighted Cost	8,381	0.22%	8.71%	0.0192%
Accumulated Deferred Income Taxes & Zero Cost ITCs	<u>664,214</u>	<u>17.24%</u>	0.00%	<u>0.0000%</u>
Total	<u>\$ 3,851,803</u>	<u>100.00%</u>		<u>7.0500%</u>

ITC split between Debt and Equity:

Long Term Debt	\$ 1,425,239	Long Term Debt	46.38%	
Short Term Debt	0	Short Term Debt	0.00%	46.38%
Equity - Preferred	0	Equity - Preferred	0.00%	
Equity - Common	<u>1,647,409</u>	Equity - Common	<u>53.62%</u>	53.62%
Total	<u>\$ 3,072,648</u>	Total	<u>100.00%</u>	

Deferred ITC - Weighted Cost:

Debt = .0192% * 46.38%	0.0089%
Equity = .0192% * 53.62%	<u>0.0103%</u>
Weighted Cost	<u>0.0192%</u>

Total Equity Cost Rate:

Preferred Stock	0.0000%
Common Equity	4.8116%
Deferred ITC - Weighted Cost	<u>0.0103%</u>
	4.8219%
Times Tax Multiplier	1.628002
Total Equity Component	<u>7.8501%</u>

Total Debt Cost Rate:

Long Term Debt	2.1386%
Short Term Debt	0.0000%
Customer Deposits	0.0806%
Deferred ITC - Weighted Cost	<u>0.0089%</u>
Total Debt Component	<u>2.2281%</u>

Notes:

Column (1) - From WACC Stipulation & Settlement Agreement Dated July 17, 2012
 Column (2) - Column (1) / Total Column (1)
 Column (3) - From WACC Stipulation & Settlement Agreement Dated July 17, 2012
 Column (4) - Column (2) x Column (3)