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August 4, 2016

VIA: ELECTRONIC FILING

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

Re: Environmental Cost Recovery Clause
FPSC Docket No. 160007-EI

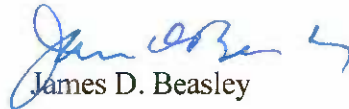
Dear Ms. Stauffer:

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

1. Petition of Tampa Electric Company.
2. Prepared Direct Testimony and Exhibit (PAR-2) of Penelope A. Rusk regarding Environmental Cost Recovery Factors Actual/Estimated True-up for the period January 2016 through December 2016.

Thank you for your assistance in connection with this matter.

Sincerely,


James D. Beasley

JDB/pp
Attachment

cc: All Parties of Record (w/attachment)

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing Petition and Testimony and Exhibit of Penelope A. Rusk, filed on behalf of Tampa Electric Company, has been furnished by electronic mail on this 4th day of August 2016 to the following:

Mr. Charles W. Murphy
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ATTORNEY

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Environmental Cost)
Recovery Clause.)
_____)

DOCKET NO. 160007-EI

FILED: August 4, 2016

PETITION OF TAMPA ELECTRIC COMPANY

Tampa Electric Company ("Tampa Electric" or "company"), hereby petitions the Commission for approval of the company's actual/estimated environmental cost recovery true-up amount for the period January 2016 through December 2016, and in support thereof, says:

Environmental Cost Recovery

1. Tampa Electric projects an actual/estimated true-up amount for the January 2016 through December 2016 period, which is based on actual data for the period January 1, 2016 through June 30, 2016 and revised estimates for the period July 1, 2016 through December 31, 2016, to be an over-recovery of \$5,755,973. (See Exhibit No. PAR-2, Document No. 1, Schedule 42-1E)

2. For reasons more fully detailed in the Prepared Direct Testimony of witness Penelope A. Rusk, the environmental compliance costs sought to be approved for cost recovery proposed in this petition are consistent with the provisions of Section 366.8255, Florida Statutes, and with prior rulings by the Commission with respect to environmental compliance cost recovery for Tampa Electric and other investor-owned utilities.

3. Tampa Electric is not aware of any disputed issues of material fact regarding any of the matters stated or relief requested in this petition.

WHEREFORE, Tampa Electric Company requests this Commission's approval of the company's actual/estimated environmental cost recovery true-up calculations for the period January 1, 2016 through December 31, 2016.

DATED this 4th day of August 2016.

Respectfully submitted,



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Ausley McMullen
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(850) 224-9115

ATTORNEYS FOR TAMPA ELECTRIC COMPANY

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing Petition, filed on behalf of Tampa Electric Company, has been furnished by electronic mail on this 4th day of August 2016 to the following:

Mr. Charles W. Murphy
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ATTORNEY



BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO. 160007-EI

IN RE: TAMPA ELECTRIC'S
ENVIRONMENTAL COST RECOVERY

ACTUAL / ESTIMATED TRUE-UP
JANUARY 2016 THROUGH DECEMBER 2016

TESTIMONY AND EXHIBIT

OF

PENELOPE A. RUSK

BEFORE THE PUBLIC SERVICE COMMISSION

PREPARED DIRECT TESTIMONY

OF

PENELOPE A. RUSK

1
2
3
4
5
6 **Q.** Please state your name, address, occupation and employer.
7

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

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

17 **A.** I hold a Bachelor of Arts degree in Economics from the
18 University of New Orleans and a Master of Arts degree in
19 Economics from the University of South Florida. I joined
20 Tampa Electric in 1997, as an Economist in the Load
21 Forecasting Department. In 2000, I joined the Regulatory
22 Affairs Department, where I have assumed positions of
23 increasing responsibility during my 19 years of electric
24 utility experience, including load forecasting, managing
25 cost recovery clauses, project management, and rate

1 setting activities for wholesale and retail rate cases.
2 My current duties include managing cost recovery for
3 fuel and purchased power, interchange sales, capacity
4 payments, and approved environmental projects.
5

6 **Q.** What is the purpose of your testimony in this proceeding?
7

8 **A.** The purpose of my testimony is to present, for Commission
9 review and approval, the calculation of the January 2016
10 through December 2016 actual/estimated true-up amount to
11 be refunded or recovered through the Environmental Cost
12 Recovery Clause ("ECRC") during the period January 2017
13 through December 2017. My testimony addresses the
14 recovery of capital and operations and maintenance
15 ("O&M") costs associated with environmental compliance
16 activities for 2016, based on six months of actual data
17 and six months of estimated data. This information will
18 be used in the determination of the environmental cost
19 recovery factors for January 2017 through December 2017.
20

21 **Q.** Have you prepared an exhibit that shows the recoverable
22 environmental costs for the actual/estimated period
23 January 2016 through December 2016?
24

25 **A.** Yes. Exhibit No. PAR-2, containing nine documents, was

1 prepared under my direction and supervision. It includes
2 Forms 42-1E through 42-9E, which show the current period
3 actual/estimated true-up amount to be used in calculating
4 the cost recovery factors for January 2017 through
5 December 2017.

6
7 **Q.** What has Tampa Electric calculated as the
8 actual/estimated true-up for the current period to be
9 applied to the January 2017 through December 2017 ECRC
10 factors?

11
12 **A.** The actual/estimated true-up applicable for the current
13 period, January 2016 through December 2016, is an over-
14 recovery of \$5,755,973. A detailed calculation supporting
15 the calculation of the actual/estimated true-up is shown
16 on Forms 42-1E through 42-9E of my exhibit.

17
18 **Q.** Is Tampa Electric including costs in the actual/estimated
19 true-up filing for any new environmental projects that
20 were not anticipated and included in its 2016 ECRC
21 factors?

22
23 **A.** Yes, Tampa Electric is including costs for projects that
24 were approved after the 2016 ECRC factors were set. The
25 new projects are the Coal Combustion Residuals project,

1 approved by the Commission in Order No. PSC-16-0094-PAA-
2 EI issued on February 9, 2016, in Docket No. 150223-EI,
3 and the Effluent Limitation Guidelines project, approved
4 by the Commission in Order No. PSC-16-0248-PAA-EI issued
5 on June 28, 2016, in Docket No. 160027-EI. These two
6 projects were not included in the company's 2016 ECRC
7 factors.

8
9 **Q.** What depreciation rates were utilized for the capital
10 projects contained in the 2016 actual/estimated true-up?
11

12 **A.** Tampa Electric utilized the depreciation rates approved
13 in Order No. PSC-12-0175-PAA-EI, issued on April 3, 2012,
14 in Docket No. 110131-EI.
15

16 **Q.** What capital structure, components and cost rates did
17 Tampa Electric rely on to calculate the revenue
18 requirement rate of return for January 2016 through
19 December 2016?
20

21 **A.** Tampa Electric's revenue requirement rate of return for
22 January 2016 through December 2016 is calculated based on
23 the capital structure, components and cost rates approved
24 in Order No. PSC-12-0425-PAA-EU, issued on August 16,
25 2012 in Docket No. 120007-EI. The calculation of the

1 revenue requirement rate of return is shown on Form 42-
2 9E.

3
4 **Q.** How did the actual/estimated project expenditures for the
5 January 2016 through December 2016 period compare with
6 the company's original projections?

7
8 **A.** As shown on Form 42-4E, total O&M costs are expected to
9 be \$4,588,481 less than the amount that was originally
10 projected. The total capital expenditures itemized on
11 Form 42-6E, are expected to be \$253,819 less than
12 originally projected. Significant variances for O&M and
13 capital investment projects are explained below.

14
15 **O&M Project Variances**

- 16 • **Big Bend Units 1 & 2 FGD:** The Big Bend Units 1 & 2 FGD
17 project variance is estimated to be \$1,570,976 or 16
18 percent less than projected. The recent historically low
19 prices of natural gas caused the company to dispatch
20 natural gas-fired units as baseload units, displacing
21 coal-fired generation for base load. This variance is due
22 to Big Bend Units 1 and 2 burning more natural gas and
23 less coal than projected earlier this year, which
24 resulted in a reduction in the amount of consumables and
25 maintenance needed.

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- **Big Bend NOx Emissions Reduction:** The Big Bend NOx Emissions Reduction project variance is estimated to be \$64,079 or 49.3 percent less than projected. This variance is due to the increased use of natural gas and reduced use of coal, resulting in less maintenance required.
- **Big Bend Unit 4 SOFA:** The Big Bend Unit 4 SOFA project variance is estimated to be \$42,000 or 100 percent less than projected. Since the company has burned less coal during 2016 than projected, there is not any expected maintenance associated with this project for 2016.
- **Big Bend Unit 1 Pre-SCR:** The Big Bend Unit 1 Pre-SCR project variance is estimated to be \$26,757 or 63.7 percent less than projected. The company burned less coal at Big Bend Unit 1 than projected, eliminating the need for much of the maintenance on this unit.
- **Big Bend Unit 2 Pre-SCR:** The Big Bend Unit 2 Pre-SCR project variance is estimated to be \$15,467 or 36.8 percent greater than projected. There was a need to replace an additional bearing on the unit that increased the actual costs of this project.

- 1 • **Big Bend Unit 3 Pre-SCR:** The Big Bend Unit 3 Pre-SCR
2 project variance is estimated to be \$40,460 or 96.3
3 percent less than projected. The company burned less coal
4 at Big Bend Unit 3 than projected, eliminating the need
5 for much of the maintenance on this unit.
6
- 7 • **Arsenic Groundwater Standard Program:** The Arsenic
8 Groundwater Standard Program variance is estimated to be
9 \$10,278 or 41.1 percent less than what was originally
10 projected. This variance is due to ongoing negotiations
11 with the FDEP regarding groundwater treatment at Bayside
12 Station.
13
- 14 • **Clean Water Act Section 316(b) Phase II Study:** The Clean
15 Water Act Section 316(b) Phase II Study variance is
16 estimated to be \$580,846 or 60.5 percent less than
17 originally projected. This variance is due to uncertainty
18 associated with the compliance strategy as a result of
19 the stay of the Clean Power Plan.
20
- 21 • **Big Bend Unit 1 SCR:** The Big Bend Unit 1 SCR project
22 variance is estimated to be \$682,640 or 33.7 percent less
23 than originally projected. This variance was caused by
24 the company burning more natural gas and less coal than
25 projected. The reduction in the amount of coal burned

1 reduces costs since less consumables and maintenance are
2 needed.

- 3
- 4 • **Big Bend Unit 2 SCR:** The Big Bend Unit 2 SCR project
5 variance is estimated to be \$481,572 or 29.9 percent less
6 than originally projected. This variance is due to
7 burning more natural gas and less coal than projected.
8 The reduction in the amount of coal burned reduces the
9 amount of consumables and maintenance needed.

- 10
- 11 • **Big Bend Unit 3 SCR:** The Big Bend Unit 3 SCR project
12 variance is estimated to be \$929,338 or 45.7 percent less
13 than originally projected. The variance is due to burning
14 more natural gas and less coal than projected. The
15 reduction in the amount of coal burned reduces the amount
16 of consumables and maintenance needed.

- 17
- 18 • **Big Bend Unit 4 SCR:** The Big Bend Unit 4 SCR project
19 variance is estimated to be \$859,573 or 41.5 percent less
20 than originally projected. The variance is due to burning
21 more natural gas and less coal than projected. The
22 reduction in the amount of coal burned reduces the amount
23 of consumables and maintenance needed.

- 24
- 25 • **Mercury Air Toxics Standards ("MATS"):** The MATS program

1 variance is expected to be \$100,534 or 43.7 percent less
2 than originally projected. This variance is due to Tampa
3 Electric utilizing internal labor resources for stack
4 testing. The original projection included costs for
5 contractor labor to complete the testing.

6
7 **Capital Investment Project Variances**

- 8 • **Big Bend PM Minimization and Monitoring:** The Big Bend PM
9 Minimization and Monitoring project variance is estimated
10 to be \$167,674 or 7.3 percent less than projected. This
11 variance is due to the plant in-service amount being less
12 than expected, resulting in a lower cost for the project
13 depreciation and return.

14
15 **Q.** Does this conclude your testimony?

16
17 **A.** Yes, it does.
18
19
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22
23
24
25

INDEX

TAMPA ELECTRIC COMPANY
ENVIRONMENTAL COST RECOVERY CLAUSE

ACTUAL / ESTIMATED TRUE-UP AMOUNT
FOR THE PERIOD OF
JANUARY 2016 THROUGH DECEMBER 2016

FORMS 42-1E THROUGH 42-9E

<u>DOCUMENT NO.</u>	<u>TITLE</u>	<u>PAGE</u>
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3	Form 42-3E	13
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5	Form 42-5E	15
6	Form 42-6E	16
7	Form 42-7E	17
8	Form 42-8E	18
9	Form 42-9E	44

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual/Estimated Amount
January 2016 to December 2016
 (in Dollars)

Form 42 - 1E

<u>Line</u>	<u>Period Amount</u>
1. Over/(Under) Recovery for the Current Period (Form 42-2E, Line 5)	\$5,722,703
2. Interest Provision (Form 42-2E, Line 6)	33,270
3. Sum of Current Period Adjustments (Form 42-2E, Line 10)	0
4. Current Period True-Up Amount to be Refunded/(Recovered) in the Projection Period January 2017 to December 2017 (Lines 1 + 2 + 3)	\$5,755,973

11

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual / Estimated Amount
January 2016 to December 2016

Current Period True-Up Amount
 (in Dollars)

Line	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1. ECRC Revenues (net of Revenue Taxes)	\$6,465,436	\$5,833,063	\$5,569,045	\$6,053,756	6,524,606	\$7,729,599	\$7,945,741	\$7,957,682	\$8,177,715	\$7,208,674	\$6,042,415	\$5,968,309	\$81,476,041
2. True-Up Provision	51,636	51,636	51,636	51,636	51,636	51,636	51,636	51,636	51,636	51,636	51,636	51,641	619,637
3. ECRC Revenues Applicable to Period (Lines 1 + 2)	6,517,072	5,884,699	5,620,681	6,105,392	6,576,242	7,781,235	7,997,377	8,009,318	8,229,351	7,260,310	6,094,051	6,019,950	82,095,678
4. Jurisdictional ECRC Costs													
a. O & M Activities (Form 42-5E, Line 9)	1,692,720	1,542,279	1,246,764	1,399,856	1,590,453	1,683,819	2,033,955	2,199,758	2,424,252	2,197,466	2,228,847	2,232,675	22,472,844
b. Capital Investment Projects (Form 42-7E, Line 9)	4,554,400	4,544,547	4,537,266	4,535,533	4,524,874	4,514,354	4,476,830	4,462,819	4,451,821	4,443,540	4,432,388	4,421,759	53,900,131
c. Total Jurisdictional ECRC Costs	6,247,120	6,086,826	5,784,030	5,935,389	6,115,327	6,198,173	6,510,785	6,662,577	6,876,073	6,641,006	6,661,235	6,654,434	76,372,975
5. Over/Under Recovery (Line 3 - Line 4c)	269,952	(202,127)	(163,349)	170,003	460,915	1,583,062	1,486,592	1,346,741	1,353,278	619,304	(567,184)	(634,484)	5,722,703
6. Interest Provision (Form 42-3E, Line 10)	808	827	792	710	773	1,152	2,387	4,180	5,053	5,683	5,669	5,236	33,270
7. Beginning Balance True-Up & Interest Provision	619,637	838,761	585,825	371,632	490,709	900,761	2,433,339	3,870,682	5,169,967	6,476,662	7,050,013	6,436,862	619,637
a. Deferred True-Up from January to December 2015 (Order No. PSC-15-0536-FOF-EI)	1,721,184	1,721,184	1,721,184	1,721,184	1,721,184	1,721,184	1,721,184	1,721,184	1,721,184	1,721,184	1,721,184	1,721,184	1,721,184
8. True-Up Collected/(Refunded) (see Line 2)	(51,636)	(51,636)	(51,636)	(51,636)	(51,636)	(51,636)	(51,636)	(51,636)	(51,636)	(51,636)	(51,636)	(51,641)	(619,637)
9. End of Period Total True-Up (Lines 5+6+7+7a+8)	2,559,945	2,307,009	2,092,816	2,211,893	2,621,945	4,154,523	5,591,866	6,891,151	8,197,846	8,771,197	8,158,046	7,477,157	7,477,157
10. Adjustment to Period True-Up Including Interest	0	0	0	0	0	0	0	0	0	0	0	0	0
11. End of Period Total True-Up (Lines 9 + 10)	\$2,559,945	\$2,307,009	\$2,092,816	\$2,211,893	2,621,945	\$4,154,523	\$5,591,866	\$6,891,151	\$8,197,846	\$8,771,197	\$8,158,046	\$7,477,157	\$7,477,157

12

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual / Estimated Amount
January 2016 to December 2016

Interest Provision
 (in Dollars)

Line	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1. Beginning True-Up Amount (Form 42-2E, Line 7 + 7a + 10)	\$2,340,821	\$2,559,945	\$2,307,009	\$2,092,816	\$2,211,893	\$2,621,945	\$4,154,523	\$5,591,866	\$6,891,151	\$8,197,846	\$8,771,197	\$8,158,046	
2. Ending True-Up Amount Before Interest	2,559,137	2,306,182	2,092,024	2,211,183	2,621,172	4,153,371	5,589,479	6,886,971	8,192,793	8,765,514	8,152,377	7,471,921	
3. Total of Beginning & Ending True-Up (Lines 1 + 2)	4,899,958	4,866,127	4,399,033	4,303,999	4,833,065	6,775,316	9,744,002	12,478,837	15,083,944	16,963,360	16,923,574	15,629,967	
4. Average True-Up Amount (Line 3 x 1/2)	2,449,979	2,433,064	2,199,517	2,152,000	2,416,533	3,387,658	4,872,001	6,239,419	7,541,972	8,481,680	8,461,787	7,814,984	
5. Interest Rate (First Day of Reporting Business Month)	0.40%	0.40%	0.42%	0.44%	0.34%	0.43%	0.38%	0.80%	0.80%	0.80%	0.80%	0.80%	
6. Interest Rate (First Day of Subsequent Business Month)	0.40%	0.42%	0.44%	0.34%	0.43%	0.38%	0.80%	0.80%	0.80%	0.80%	0.80%	0.80%	
7. Total of Beginning & Ending Interest Rates (Lines 5 + 6)	0.80%	0.82%	0.86%	0.78%	0.77%	0.81%	1.18%	1.60%	1.60%	1.60%	1.60%	1.60%	
8. Average Interest Rate (Line 7 x 1/2)	0.400%	0.410%	0.430%	0.390%	0.385%	0.405%	0.590%	0.800%	0.800%	0.800%	0.800%	0.800%	
9. Monthly Average Interest Rate (Line 8 x 1/12)	0.033%	0.034%	0.036%	0.033%	0.032%	0.034%	0.049%	0.067%	0.067%	0.067%	0.067%	0.067%	
10. Interest Provision for the Month (Line 4 x Line 9)	\$808	\$827	\$792	\$710	\$773	\$1,152	\$2,387	\$4,180	\$5,053	\$5,683	\$5,669	\$5,236	\$33,270

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Current Period Actual / Estimated Amount
January 2016 to December 2016

Form 42 - 4E

Variance Report of O & M Activities
(In Dollars)

Line	(1)	(2)	(3)	(4)
	Actual	Original Projection	Variance Amount	Percent
1. Description of O&M Activities				
a. Big Bend Unit 3 Flue Gas Desulfurization Integration	\$5,854,556	\$5,844,840	\$9,716	0.2%
b. Big Bend Units 1 & 2 Flue Gas Conditioning	0	0	0	0.0%
c. SO ₂ Emissions Allowances	4,332	8,805	(4,473)	-50.8%
d. Big Bend Units 1 & 2 FGD	8,224,426	9,795,402	(1,570,976)	-16.0%
e. Big Bend PM Minimization and Monitoring	904,367	924,000	(19,633)	-2.1%
f. Big Bend NO _x Emissions Reduction	65,921	130,000	(64,079)	-49.3%
g. NPDES Annual Surveillance Fees	34,500	34,500	0	0.0%
h. Gannon Thermal Discharge Study	0	0	0	0.0%
i. Polk NO _x Emissions Reduction	12,461	20,000	(7,539)	-37.7%
j. Bayside SCR Consumables	202,322	204,000	(1,678)	-0.8%
k. Big Bend Unit 4 SOFA	0	42,000	(42,000)	-100.0%
l. Big Bend Unit 1 Pre-SCR	15,243	42,000	(26,757)	-63.7%
m. Big Bend Unit 2 Pre-SCR	57,467	42,000	15,467	36.8%
n. Big Bend Unit 3 Pre-SCR	1,540	42,000	(40,460)	-96.3%
o. Clean Water Act Section 316(b) Phase II Study	379,154	960,000	(580,846)	-60.5%
p. Arsenic Groundwater Standard Program	14,722	25,000	(10,278)	-41.1%
q. Big Bend 1 SCR	1,342,360	2,025,000	(682,640)	-33.7%
r. Big Bend 2 SCR	1,131,428	1,613,000	(481,572)	-29.9%
s. Big Bend 3 SCR	1,102,662	2,032,000	(929,338)	-45.7%
t. Big Bend 4 SCR	1,210,427	2,070,000	(859,573)	-41.5%
u. Mercury Air Toxics Standards	129,466	230,000	(100,534)	-43.7%
v. Greenhouse Gas Reduction Program	90,000	90,000	0	0.0%
w. Big Bend Gypsum Storage Facility	961,174	900,000	61,174	6.8%
x. Coal Combustion Residuals (CCR) Rule	445,038	0	445,038	n/a
y. Big Bend Effluent Limitation Guidelines (ELG)	302,500	0	302,500	n/a
2. Total Investment Projects - Recoverable Costs	\$22,486,064	\$27,074,547	(\$4,588,481)	-16.9%
3. Recoverable Costs Allocated to Energy	\$22,057,688	\$26,055,047	(\$3,997,357)	-15.3%
4. Recoverable Costs Allocated to Demand	\$428,376	\$1,019,500	(\$591,124)	-58.0%

Notes:

Column (1) is the End of Period Totals on Form 42-5E.

Column (2) is the approved projected amount in accordance with FPSC Order No. PSC-15-0536-FOF-EI.

Column (3) = Column (1) - Column (2)

Column (4) = Column (3) / Column (2)

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual / Estimated Amount
 January 2016 to December 2016

O&M Activities
 (in Dollars)

Line	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total	Method of Classification	
														Demand	Energy
1.	Description of O&M Activities														
a.	\$417,018	\$412,861	\$508,240	\$305,839	\$428,595	\$414,303	\$512,950	\$512,950	\$585,450	\$585,450	\$585,450	\$585,450	\$5,854,556		\$5,854,556
b.	0	0	0	0	0	0	0	0	0	0	0	0	0		0
c.	(75)	2	32	(137)	26	16	735	743	739	749	758	743	4,332		4,332
d.	580,228	491,357	447,260	585,023	592,295	586,457	731,810	728,038	835,343	842,245	888,305	916,065	8,224,426		8,224,426
e.	78,470	73,328	77,437	56,348	91,946	76,837	75,000	75,000	75,000	75,000	75,000	75,000	904,367		904,367
f.	42,082	1,708	345	1,218	2,568	0	3,000	3,000	3,000	3,000	3,000	3,000	65,921		65,921
g.	34,500	0	0	0	0	0	0	0	0	0	0	0	34,500	\$34,500	
h.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
i.	929	0	677	712	0	142	1,667	1,667	1,666	1,667	1,667	1,666	12,461		12,461
j.	13,839	23,700	8,560	12,480	57,886	3,856	15,000	15,000	13,000	13,000	13,000	13,000	202,322		202,322
k.	0	0	0	0	0	0	0	0	0	0	0	0	0		0
l.	0	0	12,243	0	0	0	1,000	0	0	1,000	0	1,000	15,243		15,243
m.	0	541	0	8,733	14,071	4,122	5,000	5,000	5,000	5,000	5,000	5,000	57,467		57,467
n.	0	0	0	725	0	815	0	0	0	0	0	0	\$1,540		1,540
o.	0	816	0	0	8,338	0	10,000	40,000	80,000	80,000	80,000	80,000	379,154	379,154	
p.	502	10	15	61	3,230	(1,597)	0	0	6,000	0	0	6,500	14,722	14,722	
q.	93,782	140,761	82,420	197,577	86,231	201,402	75,685	120,598	137,179	61,200	43,983	101,541	1,342,360		1,342,360
r.	140,776	42,706	76,520	57,286	95,183	131,656	128,297	104,871	134,208	33,488	82,789	103,647	\$1,131,428		1,131,428
s.	100,104	131,038	(64,202)	54,376	54,684	74,682	148,371	131,137	53,468	110,417	190,042	118,546	1,102,662		1,102,662
t.	171,037	63,132	33,810	56,165	81,763	73,989	157,647	153,395	185,145	154,895	43,186	36,265	1,210,427		1,210,427
u.	2,900	2,919	8,385	592	3,920	2,000	31,750	11,250	11,750	31,000	12,000	11,000	129,466		129,466
v.	0	90,000	0	0	0	0	0	0	0	0	0	0	90,000		90,000
w.	6,550	65,552	55,599	63,638	70,050	99,786	100,000	100,000	100,000	100,000	100,000	100,000	961,174		961,174
x.	10,225	1,850	0	0	0	17,038	15,925	100,000	100,000	75,000	100,000	25,000	\$445,038		445,038
y.	0	0	0	0	0	0	22,500	100,000	100,000	25,000	5,000	50,000	302,500		302,500
2.	1,692,866	1,542,282	1,247,341	1,400,636	1,590,785	1,685,506	2,036,337	2,202,648	2,426,948	2,198,111	2,229,180	2,233,424	22,486,064	\$428,376	\$22,057,688
3.	1,657,864	1,541,456	1,247,326	1,400,575	1,579,218	1,687,103	2,026,337	2,162,648	2,340,948	2,118,111	2,149,180	2,146,924	22,057,688		
4.	35,002	826	15	61	11,567	(1,597)	10,000	40,000	86,000	80,000	80,000	86,500	428,376		
5.	1.0000000	1.0000000	0.9995377	0.9994432	0.9998203	0.9989962	0.9988451	0.9987408	0.9990011	0.9998526	1.0000000	0.9998186			
6.	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367			
7.	1,657,864	1,541,456	1,246,749	1,399,795	1,578,934	1,685,409	2,023,997	2,159,925	2,338,610	2,117,799	2,149,180	2,146,535	22,046,253		
8.	34,856	823	15	61	11,519	(1,590)	9,958	39,833	85,642	79,667	79,667	86,140	426,591		
9.	\$1,692,720	\$1,542,279	\$1,246,764	\$1,399,856	\$1,590,453	\$1,683,819	\$2,033,955	\$2,199,758	\$2,424,252	\$2,197,466	\$2,228,847	\$2,232,675	\$22,472,844		

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

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DOCKET NO. 160007-EI
 ECRC 2016 ACTUAL/ESTIMATED TRUE-UP
 EXHIBIT NO. PAR-2, DOCUMENT NO. 5, PAGE 1 OF 1

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Current Period Actual / Estimated Amount
January 2016 to December 2016

Variance Report of Capital Investment Projects - Recoverable Costs
(In Dollars)

Line	(1) Actual	(2) Original Projection	(3) Variance Amount	(4) Percent
1.	Description of Investment Projects			
a.	\$1,138,296	\$1,139,394	(\$1,098)	-0.1%
b.	294,888	295,317	(429)	-0.1%
c.	60,487	60,631	(144)	-0.2%
d.	39,237	39,333	(96)	-0.2%
e.	64,532	64,693	(161)	-0.2%
f.	95,085	95,268	(183)	-0.2%
g.	68,749	68,888	(139)	-0.2%
h.	10,142	10,174	(32)	-0.3%
i.	7,109,364	7,132,213	(22,849)	-0.3%
j.	1,776,794	1,782,205	(5,411)	-0.3%
k.	592,359	594,430	(2,071)	-0.3%
l.	2,131,997	2,299,671	(167,674)	-7.3%
m.	134,166	134,519	(353)	-0.3%
n.	234,895	235,586	(691)	-0.3%
o.	162,976	163,398	(422)	-0.3%
p.	154,898	155,318	(420)	-0.3%
q.	276,243	277,035	(792)	-0.3%
r.	9,305,488	9,329,944	(24,456)	-0.3%
s.	9,958,692	9,982,742	(24,050)	-0.2%
t.	8,077,431	8,205,136	(127,705)	-1.6%
u.	6,357,967	6,220,630	137,337	2.2%
v.	2,467,204	2,475,342	(8,138)	-0.3%
w.	961,360	979,876	(18,516)	-1.9%
x.	(3,136)	(3,140)	4	-0.1%
y.	2,454,374	2,442,426	11,948	0.5%
z.	2,722	0	2,722	n/a
2.	\$53,927,210	\$54,181,029	(\$253,819)	-0.5%
3.	\$53,820,719	\$54,077,003	(\$256,284)	-0.5%
4.	\$106,491	\$104,026	\$2,465	2.4%

Notes:

Column (1) is the End of Period Totals on Form 42-7E.

Column (2) is the approved projected amount in accordance with FPSC Order No. PSC-15-0536-FOF-EI.

Column (3) = Column (1) - Column (2)

Column (4) = Column (3) / Column (2)

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual / Estimated Amount
January 2016 to December 2016

Capital Investment Projects-Recoverable Costs
 (in Dollars)

Line	Description (A)	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total	Method of Classification Demand	Energy
1.	a. Big Bend Unit 3 Flue Gas Desulfurization Integration	\$96,283	\$96,083	\$95,891	\$95,692	\$95,485	\$95,269	\$94,468	\$94,254	\$94,039	\$93,825	\$93,611	\$93,396	\$1,138,296		\$1,138,296
	b. Big Bend Units 1 and 2 Flue Gas Conditioning	25,276	25,155	25,034	24,912	24,791	24,670	24,475	24,355	24,235	24,115	23,995	23,875	294,888		294,888
	c. Big Bend Unit 4 Continuous Emissions Monitors	5,148	5,130	5,113	5,096	5,079	5,061	5,019	5,003	4,985	4,968	4,951	4,934	60,487		60,487
	d. Big Bend Fuel Oil Tank # 1 Upgrade	3,336	3,325	3,315	3,305	3,293	3,283	3,256	3,246	3,236	3,224	3,214	3,204	39,237	\$39,237	
	e. Big Bend Fuel Oil Tank # 2 Upgrade	5,487	5,469	5,452	5,435	5,417	5,399	5,356	5,338	5,320	5,304	5,286	5,269	64,532	64,532	
	f. Big Bend Unit 1 Classifier Replacement	8,120	8,087	8,054	8,021	7,989	7,956	7,891	7,859	7,826	7,793	7,761	7,728	95,085		95,085
	g. Big Bend Unit 2 Classifier Replacement	5,866	5,843	5,820	5,797	5,774	5,753	5,706	5,683	5,660	5,638	5,616	5,593	68,749		68,749
	h. Big Bend Section 114 Mercury Testing Platform	860	857	856	853	851	848	842	839	838	835	833	830	10,142		10,142
	i. Big Bend Units 1 & 2 FGD	590,585	588,659	592,781	601,307	599,323	598,125	594,586	592,694	590,747	588,799	586,853	584,905	7,109,364		7,109,364
	j. Big Bend FGD Optimization and Utilization	150,385	150,045	149,706	149,366	149,026	148,687	147,438	147,101	146,765	146,428	146,092	145,755	1,776,794		1,776,794
	k. Big Bend NO _x Emissions Reduction	49,956	49,880	49,803	49,727	49,650	49,574	49,151	49,075	49,000	48,924	48,847	48,772	592,359		592,359
	l. Big Bend PM Minimization and Monitoring	180,547	181,364	181,210	180,593	179,833	179,381	177,145	175,280	174,832	174,385	173,937	173,490	2,131,997		2,131,997
	m. Polk NO _x Emissions Reduction	11,392	11,359	11,326	11,293	11,260	11,227	11,134	11,101	11,068	11,035	11,002	10,969	134,166		134,166
	n. Big Bend Unit 4 SOFA	19,896	19,848	19,800	19,752	19,705	19,656	19,492	19,445	19,397	19,349	19,301	19,254	234,895		234,895
	o. Big Bend Unit 1 Pre-SCR	13,843	13,802	13,761	13,720	13,679	13,637	13,525	13,484	13,442	13,402	13,361	13,320	162,976		162,976
	p. Big Bend Unit 2 Pre-SCR	13,144	13,107	13,072	13,035	12,998	12,962	12,854	12,818	12,782	12,745	12,709	12,672	154,898		154,898
	q. Big Bend Unit 3 Pre-SCR	23,414	23,355	23,295	23,236	23,176	23,116	22,923	22,864	22,805	22,745	22,687	22,627	276,243		276,243
	r. Big Bend Unit 1 SCR	790,247	787,928	785,609	783,290	780,971	778,652	772,212	769,913	767,614	765,316	763,017	760,719	9,305,488		9,305,488
	s. Big Bend Unit 2 SCR	844,873	842,564	840,255	837,946	835,637	833,327	826,403	824,115	821,826	819,537	817,249	814,960	9,958,692		9,958,692
	t. Big Bend Unit 3 SCR	688,388	682,921	681,062	679,206	677,349	675,491	669,877	668,036	666,196	664,355	662,514	660,673	8,077,431		8,077,431
	u. Big Bend Unit 4 SCR	530,839	534,072	533,324	532,587	531,454	534,774	530,308	528,913	527,517	526,122	524,727	523,330	6,357,967		6,357,967
	v. Big Bend FGD System Reliability	208,395	208,011	207,625	207,241	206,856	206,471	204,721	204,340	203,958	203,577	203,195	202,814	2,467,204		2,467,204
	w. Mercury Air Toxics Standards	81,143	81,039	80,936	80,773	80,608	80,445	79,808	79,646	79,484	79,322	79,159	78,997	961,360		961,360
	x. SO ₂ Emissions Allowances (B)	(264)	(263)	(263)	(263)	(263)	(263)	(260)	(260)	(260)	(259)	(259)	(259)	(3,136)		(3,136)
	y. Big Bend Gypsum Storage Facility	207,278	206,944	206,560	206,170	205,778	205,389	203,649	203,264	202,878	202,494	202,109	201,724	2,454,374		2,454,374
	z. Big Bend Coal Combustion By-Products (CCR Rule)	0	0	1	1	3	27	53	65	110	253	659	1,550	2,722	2,722	
2.	Total Investment Projects - Recoverable Costs	4,554,437	4,544,584	4,539,398	4,538,091	4,525,722	4,518,917	4,482,032	4,468,471	4,456,300	4,444,231	4,432,426	4,422,601	53,927,210	\$106,491	\$53,820,719
3.	Recoverable Costs Allocated to Energy	4,545,614	4,535,790	4,530,630	4,529,350	4,517,009	4,510,208	4,473,367	4,459,822	4,447,634	4,435,450	4,423,267	4,412,578	53,820,719		
4.	Recoverable Costs Allocated to Demand	8,823	8,794	8,768	8,741	8,713	8,709	8,665	8,649	8,666	8,781	9,159	10,023	106,491		
5.	Retail Energy Jurisdictional Factor	1.0000000	1.0000000	0.9995377	0.9994432	0.9998203	0.9989962	0.9988451	0.9987408	0.9990011	0.9998526	1.0000000	0.9998186			
6.	Retail Demand Jurisdictional Factor	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367			
7.	Jurisdictional Energy Recoverable Costs (C)	4,545,614	4,535,790	4,528,535	4,526,828	4,516,197	4,505,681	4,468,201	4,454,206	4,443,191	4,434,796	4,423,267	4,411,778	53,794,084		
8.	Jurisdictional Demand Recoverable Costs (D)	8,786	8,757	8,731	8,705	8,677	8,673	8,629	8,613	8,630	8,744	9,121	9,981	106,047		
9.	Total Jurisdictional Recoverable Costs for Investment Projects (Lines 7 + 8)	\$4,554,400	\$4,544,547	\$4,537,266	\$4,535,533	\$4,524,874	\$4,514,354	\$4,476,830	\$4,462,819	\$4,451,821	\$4,443,540	\$4,432,388	\$4,421,759	\$53,900,131		

Notes:

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

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual / Estimated Amount
January 2016 to December 2016

Form 42-8E
 Page 1 of 26

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	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		\$965	\$2,597	\$1,967	\$1,413	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,942
	b. Clearings to Plant		965	2,597	1,967	1,413	0	0	0	0	0	0	0	0	6,942
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other - AFUDC (excl from CWIP)		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$13,756,140	\$13,757,105	\$13,759,702	\$13,761,669	\$13,763,081	\$13,763,081	\$13,763,081	\$13,763,081	\$13,763,081	\$13,763,081	\$13,763,081	\$13,763,081	\$13,763,081	\$13,763,081
3.	Less: Accumulated Depreciation	(4,748,247)	(4,777,066)	(4,805,887)	(4,834,715)	(4,863,548)	(4,892,385)	(4,921,222)	(4,950,059)	(4,978,896)	(5,007,733)	(5,036,570)	(5,065,407)	(5,094,244)	
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)	\$9,007,893	\$8,980,039	\$8,953,815	\$8,926,954	\$8,899,533	\$8,870,696	\$8,841,859	\$8,813,022	\$8,784,185	\$8,755,348	\$8,726,511	\$8,697,674	\$8,668,837	
6.	Average Net Investment		8,993,966	8,966,927	8,940,384	8,913,244	8,885,115	8,856,278	8,827,441	8,798,604	8,769,767	8,740,930	8,712,093	8,683,256	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		\$52,871	\$52,712	\$52,556	\$52,397	\$52,231	\$52,062	\$51,694	\$51,525	\$51,356	\$51,188	\$51,019	\$50,850	\$622,461
	b. Debt Component Grossed Up For Taxes (C)		14,593	14,550	14,507	14,462	14,417	14,370	13,937	13,892	13,846	13,800	13,755	13,709	169,838
8.	Investment Expenses														
	a. Depreciation (D)		\$28,819	\$28,821	\$28,828	\$28,833	\$28,837	\$28,837	\$28,837	\$28,837	\$28,837	\$28,837	\$28,837	\$28,837	\$345,997
	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)		\$96,283	\$96,083	\$95,891	\$95,692	\$95,485	\$95,269	\$94,468	\$94,254	\$94,039	\$93,825	\$93,611	\$93,396	\$1,138,296
	a. Recoverable Costs Allocated to Energy		96,283	96,083	95,891	95,692	95,485	95,269	94,468	94,254	94,039	93,825	93,611	93,396	1,138,296
	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	0.9995377	0.9994432	0.9998203	0.9989962	0.9988451	0.9987408	0.9990011	0.9998526	1.0000000	0.9998186	
11.	Demand Jurisdictional Factor		0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	
12.	Retail Energy-Related Recoverable Costs (E)		96,283	96,083	95,847	95,639	95,468	95,173	94,359	94,135	93,945	93,811	93,611	93,379	1,137,733
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)		\$96,283	\$96,083	\$95,847	\$95,639	\$95,468	\$95,173	\$94,359	\$94,135	\$93,945	\$93,811	\$93,611	\$93,379	\$1,137,733

Notes:

- (A) Applicable depreciable base for Big Bend; accounts 312.45 (\$13,435,775) and 315.45 (\$327,307)
- (B) Line 6 x 7.0542% x 1/12 (Jan-Jun) and Line 6 x 7.0273% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 38.575% (expansion factor of 1.632200).
- (C) Line 6 x 1.9471% x 1/12 (Jan-Jun) and Line 6 x 1.8946% x 1/12 (Jul-Dec).
- (D) Applicable depreciation rates are 2.5% and 3.1%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual / Estimated Amount
January 2016 to December 2016

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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	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734
3.	Less: Accumulated Depreciation	(3,791,894)	(3,808,035)	(3,824,176)	(3,840,317)	(3,856,458)	(3,872,599)	(3,888,740)	(3,904,881)	(3,921,022)	(3,937,163)	(3,953,304)	(3,969,445)	(3,985,586)	(3,985,586)
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$1,225,840	1,209,699	1,193,558	1,177,417	1,161,276	1,145,135	1,128,994	1,112,853	1,096,712	1,080,571	1,064,430	1,048,289	1,032,148	
6.	Average Net Investment		1,217,770	1,201,629	1,185,488	1,169,347	1,153,206	1,137,065	1,120,924	1,104,783	1,088,642	1,072,501	1,056,360	1,040,219	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$7,159	\$7,064	\$6,969	\$6,874	\$6,779	\$6,684	\$6,564	\$6,470	\$6,375	\$6,281	\$6,186	\$6,092	\$79,497
b.	Debt Component Grossed Up For Taxes (C)		1,976	1,950	1,924	1,897	1,871	1,845	1,770	1,744	1,719	1,693	1,668	1,642	21,699
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)		\$25,276	\$25,155	\$25,034	\$24,912	\$24,791	\$24,670	\$24,475	\$24,355	\$24,235	\$24,115	\$23,995	\$23,875	\$294,888
a.	Recoverable Costs Allocated to Energy		25,276	25,155	25,034	24,912	24,791	24,670	24,475	24,355	24,235	24,115	23,995	23,875	294,888
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	0.9995377	0.9994432	0.9998203	0.9989962	0.9988451	0.9987408	0.9990011	0.9998526	1.0000000	0.9998186	
11.	Demand Jurisdictional Factor		0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	
12.	Retail Energy-Related Recoverable Costs (E)		25,276	25,155	25,022	24,898	24,787	24,645	24,447	24,324	24,211	24,111	23,995	23,871	294,742
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)		\$25,276	\$25,155	\$25,022	\$24,898	\$24,787	\$24,645	\$24,447	\$24,324	\$24,211	\$24,111	\$23,995	\$23,871	\$294,742

Notes:

- (A) Applicable depreciable base for Big Bend; accounts 312.41 (\$2,676,217) and 312.42 (\$2,341,517)
- (B) Line 6 x 7.0542% x 1/12 (Jan-Jun) and Line 6 x 7.0273% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 38.575% (expansion factor of 1.632200).
- (C) Line 6 x 1.9471% x 1/12 (Jan-Jun) and Line 6 x 1.8946% x 1/12 (Jul-Dec).
- (D) Applicable depreciation rates are 4.0% and 3.7%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual / Estimated Amount
January 2016 to December 2016

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	
3.	Less: Accumulated Depreciation	(486,725)	(489,035)	(491,345)	(493,655)	(495,965)	(498,275)	(500,585)	(502,895)	(505,205)	(507,515)	(509,825)	(512,135)	(514,445)	
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)	\$379,486	377,176	374,866	372,556	370,246	367,936	365,626	363,316	361,006	358,696	356,386	354,076	351,766	
6.	Average Net Investment		378,331	376,021	373,711	371,401	369,091	366,781	364,471	362,161	359,851	357,541	355,231	352,921	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		\$2,224	\$2,210	\$2,197	\$2,183	\$2,170	\$2,156	\$2,134	\$2,121	\$2,107	\$2,094	\$2,080	\$2,067	\$25,743
	b. Debt Component Grossed Up For Taxes (C)		614	610	606	603	599	595	575	572	568	564	561	557	7,024
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)		\$5,148	\$5,130	\$5,113	\$5,096	\$5,079	\$5,061	\$5,019	\$5,003	\$4,985	\$4,968	\$4,951	\$4,934	\$60,487
	a. Recoverable Costs Allocated to Energy		5,148	5,130	5,113	5,096	5,079	5,061	5,019	5,003	4,985	4,968	4,951	4,934	60,487
	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	0.9995377	0.9994432	0.9998203	0.9989962	0.9988451	0.9987408	0.9990011	0.9998526	1.0000000	0.9998186	
11.	Demand Jurisdictional Factor		0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	
12.	Retail Energy-Related Recoverable Costs (E)		5,148	5,130	5,111	5,093	5,078	5,056	5,013	4,997	4,980	4,967	4,951	4,933	60,457
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)		\$5,148	\$5,130	\$5,111	\$5,093	\$5,078	\$5,056	\$5,013	\$4,997	\$4,980	\$4,967	\$4,951	\$4,933	\$60,457

Notes:

- (A) Applicable depreciable base for Big Bend; account 315.44
- (B) Line 6 x 7.0542% x 1/12 (Jan-Jun) and Line 6 x 7.0273% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 38.575% (expansion factor of 1.632200).
- (C) Line 6 x 1.9471% x 1/12 (Jan-Jun) and Line 6 x 1.8946% x 1/12 (Jul-Dec).
- (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 Current Period Actual / Estimated Amount
January 2016 to December 2016

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$497,578	\$497,578	\$497,578	\$497,578	\$497,578	\$497,578	\$497,578	\$497,578	\$497,578	\$497,578	\$497,578	\$497,578	\$497,578	
3.	Less: Accumulated Depreciation	(240,112)	(241,522)	(242,932)	(244,342)	(245,752)	(247,162)	(248,572)	(249,982)	(251,392)	(252,802)	(254,212)	(255,622)	(257,032)	
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)	\$257,466	256,056	254,646	253,236	251,826	250,416	249,006	247,596	246,186	244,776	243,366	241,956	240,546	
6.	Average Net Investment		256,761	255,351	253,941	252,531	251,121	249,711	248,301	246,891	245,481	244,071	242,661	241,251	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		\$1,509	\$1,501	\$1,493	\$1,485	\$1,476	\$1,468	\$1,454	\$1,446	\$1,438	\$1,429	\$1,421	\$1,413	\$17,533
	b. Debt Component Grossed Up For Taxes (C)		417	414	412	410	407	405	392	390	388	385	383	381	4,784
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)		\$3,336	\$3,325	\$3,315	\$3,305	\$3,293	\$3,283	\$3,256	\$3,246	\$3,236	\$3,224	\$3,214	\$3,204	\$39,237
	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		3,336	3,325	3,315	3,305	3,293	3,283	3,256	3,246	3,236	3,224	3,214	3,204	39,237
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	0.9995377	0.9994432	0.9998203	0.9989962	0.9988451	0.9987408	0.9990011	0.9998526	1.0000000	0.9998186	
11.	Demand Jurisdictional Factor		0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	
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)		3,322	3,311	3,301	3,291	3,279	3,269	3,242	3,232	3,223	3,211	3,201	3,191	39,073
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$3,322	\$3,311	\$3,301	\$3,291	\$3,279	\$3,269	\$3,242	\$3,232	\$3,223	\$3,211	\$3,201	\$3,191	\$39,073

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.40
- (B) Line 6 x 7.0542% x 1/12 (Jan-Jun) and Line 6 x 7.0273% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 38.575% (expansion factor of 1.632200).
- (C) Line 6 x 1.9471% x 1/12 (Jan-Jun) and Line 6 x 1.8946% x 1/12 (Jul-Dec).
- (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 Current Period Actual / Estimated Amount
January 2016 to December 2016

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$818,401	\$818,401	\$818,401	\$818,401	\$818,401	\$818,401	\$818,401	\$818,401	\$818,401	\$818,401	\$818,401	\$818,401	\$818,401	
3.	Less: Accumulated Depreciation	(394,936)	(397,255)	(399,574)	(401,893)	(404,212)	(406,531)	(408,850)	(411,169)	(413,488)	(415,807)	(418,126)	(420,445)	(422,764)	
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)	<u>\$423,465</u>	<u>421,146</u>	<u>418,827</u>	<u>416,508</u>	<u>414,189</u>	<u>411,870</u>	<u>409,551</u>	<u>407,232</u>	<u>404,913</u>	<u>402,594</u>	<u>400,275</u>	<u>397,956</u>	<u>395,637</u>	
6.	Average Net Investment		422,306	419,987	417,668	415,349	413,030	410,711	408,392	406,073	403,754	401,435	399,116	396,797	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$2,483	\$2,469	\$2,455	\$2,442	\$2,428	\$2,414	\$2,392	\$2,378	\$2,364	\$2,351	\$2,337	\$2,324	\$28,837
b.	Debt Component Grossed Up For Taxes (C)		685	681	678	674	670	666	645	641	637	634	630	626	7,867
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)		\$5,487	\$5,469	\$5,452	\$5,435	\$5,417	\$5,399	\$5,356	\$5,338	\$5,320	\$5,304	\$5,286	\$5,269	\$64,532
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		5,487	5,469	5,452	5,435	5,417	5,399	5,356	5,338	5,320	5,304	5,286	5,269	64,532
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	0.9995377	0.9994432	0.9998203	0.9989962	0.9988451	0.9987408	0.9990011	0.9998526	1.0000000	0.9998186	
11.	Demand Jurisdictional Factor		0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	
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)		5,464	5,446	5,429	5,412	5,394	5,377	5,334	5,316	5,298	5,282	5,264	5,247	64,263
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		<u>\$5,464</u>	<u>\$5,446</u>	<u>\$5,429</u>	<u>\$5,412</u>	<u>\$5,394</u>	<u>\$5,377</u>	<u>\$5,334</u>	<u>\$5,316</u>	<u>\$5,298</u>	<u>\$5,282</u>	<u>\$5,264</u>	<u>\$5,247</u>	<u>\$64,263</u>

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.40
- (B) Line 6 x 7.0542% x 1/12 (Jan-Jun) and Line 6 x 7.0273% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 38.575% (expansion factor of 1.632200).
- (C) Line 6 x 1.9471% x 1/12 (Jan-Jun) and Line 6 x 1.8946% x 1/12 (Jul-Dec).
- (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 Current Period Actual / Estimated Amount
January 2016 to December 2016

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257
3.	Less: Accumulated Depreciation	(816,536)	(820,924)	(825,312)	(829,700)	(834,088)	(838,476)	(842,864)	(847,252)	(851,640)	(856,028)	(860,416)	(864,804)	(869,192)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$499,721	495,333	490,945	486,557	482,169	477,781	473,393	469,005	464,617	460,229	455,841	451,453	447,065	
6.	Average Net Investment		497,527	493,139	488,751	484,363	479,975	475,587	471,199	466,811	462,423	458,035	453,647	449,259	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$2,925	\$2,899	\$2,873	\$2,847	\$2,822	\$2,796	\$2,759	\$2,734	\$2,708	\$2,682	\$2,657	\$2,631	\$33,333
b.	Debt Component Grossed Up For Taxes (C)		807	800	793	786	779	772	744	737	730	723	716	709	9,096
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)		\$8,120	\$8,087	\$8,054	\$8,021	\$7,989	\$7,956	\$7,891	\$7,859	\$7,826	\$7,793	\$7,761	\$7,728	\$95,085
a.	Recoverable Costs Allocated to Energy		8,120	8,087	8,054	8,021	7,989	7,956	7,891	7,859	7,826	7,793	7,761	7,728	95,085
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	0.9995377	0.9994432	0.9998203	0.9989962	0.9988451	0.9987408	0.9990011	0.9998526	1.0000000	0.9998186	
11.	Demand Jurisdictional Factor		0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	
12.	Retail Energy-Related Recoverable Costs (E)		8,120	8,087	8,050	8,017	7,988	7,948	7,882	7,849	7,818	7,792	7,761	7,727	95,039
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$8,120	\$8,087	\$8,050	\$8,017	\$7,988	\$7,948	\$7,882	\$7,849	\$7,818	\$7,792	\$7,761	\$7,727	\$95,039

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.41
- (B) Line 6 x 7.0542% x 1/12 (Jan-Jun) and Line 6 x 7.0273% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 38.575% (expansion factor of 1.632200).
- (C) Line 6 x 1.9471% x 1/12 (Jan-Jun) and Line 6 x 1.8946% x 1/12 (Jul-Dec).
- (D) Applicable depreciation rate is 4.0%
- (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 Current Period Actual / Estimated Amount
January 2016 to December 2016

Form 42-8E
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Return on Capital Investments, Depreciation and Taxes
 For Project: Big Bend Unit 2 Classifier Replacement
 (in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	
3.	Less: Accumulated Depreciation	(606,006)	(609,042)	(612,078)	(615,114)	(618,150)	(621,186)	(624,222)	(627,258)	(630,294)	(633,330)	(636,366)	(639,402)	(642,438)	
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)	\$378,788	375,752	372,716	369,680	366,644	363,608	360,572	357,536	354,500	351,464	348,428	345,392	342,356	
6.	Average Net Investment		377,270	374,234	371,198	368,162	365,126	362,090	359,054	356,018	352,982	349,946	346,910	343,874	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		\$2,218	\$2,200	\$2,182	\$2,164	\$2,146	\$2,129	\$2,103	\$2,085	\$2,067	\$2,049	\$2,032	\$2,014	\$25,389
	b. Debt Component Grossed Up For Taxes (C)		612	607	602	597	592	588	567	562	557	553	548	543	6,928
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)		\$5,866	\$5,843	\$5,820	\$5,797	\$5,774	\$5,753	\$5,706	\$5,683	\$5,660	\$5,638	\$5,616	\$5,593	\$68,749
	a. Recoverable Costs Allocated to Energy		5,866	5,843	5,820	5,797	5,774	5,753	5,706	5,683	5,660	5,638	5,616	5,593	68,749
	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	0.9995377	0.9994432	0.9998203	0.9989962	0.9988451	0.9987408	0.9990011	0.9998526	1.0000000	0.9998186	
11.	Demand Jurisdictional Factor		0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	
12.	Retail Energy-Related Recoverable Costs (E)		5,866	5,843	5,817	5,794	5,773	5,747	5,699	5,676	5,654	5,637	5,616	5,592	68,714
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
15.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$5,866	\$5,843	\$5,817	\$5,794	\$5,773	\$5,747	\$5,699	\$5,676	\$5,654	\$5,637	\$5,616	\$5,592	\$68,714

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.42
- (B) Line 6 x 7.0542% x 1/12 (Jan-Jun) and Line 6 x 7.0273% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 38.575% (expansion factor of 1.632200).
- (C) Line 6 x 1.9471% x 1/12 (Jan-Jun) and Line 6 x 1.8946% x 1/12 (Jul-Dec).
- (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 Current Period Actual / Estimated Amount
January 2016 to December 2016

Form 42-8E
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Return on Capital Investments, Depreciation and Taxes
 For Project: Big Bend Section 114 Mercury Testing Platform
 (in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	
3.	Less: Accumulated Depreciation	(44,899)	(45,191)	(45,483)	(45,775)	(46,067)	(46,359)	(46,651)	(46,943)	(47,235)	(47,527)	(47,819)	(48,111)	(48,403)	
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)	\$75,838	75,546	75,254	74,962	74,670	74,378	74,086	73,794	73,502	73,210	72,918	72,626	72,334	
6.	Average Net Investment		75,692	75,400	75,108	74,816	74,524	74,232	73,940	73,648	73,356	73,064	72,772	72,480	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$445	\$443	\$442	\$440	\$438	\$436	\$433	\$431	\$430	\$428	\$426	\$424	\$5,216
b.	Debt Component Grossed Up For Taxes (C)		123	122	122	121	121	120	117	116	116	115	115	114	1,422
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)		\$860	\$857	\$856	\$853	\$851	\$848	\$842	\$839	\$838	\$835	\$833	\$830	\$10,142
a.	Recoverable Costs Allocated to Energy		860	857	856	853	851	848	842	839	838	835	833	830	10,142
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	0.9995377	0.9994432	0.9998203	0.9989962	0.9988451	0.9987408	0.9990011	0.9998526	1.0000000	0.9998186	
11.	Demand Jurisdictional Factor		0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	
12.	Retail Energy-Related Recoverable Costs (E)		860	857	856	853	851	847	841	838	837	835	833	830	10,138
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)		\$860	\$857	\$856	\$853	\$851	\$847	\$841	\$838	\$837	\$835	\$833	\$830	\$10,138

Notes:

- (A) Applicable depreciable base for Big Bend; account 311.40
- (B) Line 6 x 7.0542% x 1/12 (Jan-Jun) and Line 6 x 7.0273% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 38.575% (expansion factor of 1.632200).
- (C) Line 6 x 1.9471% x 1/12 (Jan-Jun) and Line 6 x 1.8946% x 1/12 (Jul-Dec).
- (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 Current Period Actual / Estimated Amount
January 2016 to December 2016

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$8,392	(\$3,835)	\$16	\$20,318	\$8,386	\$0	\$0	\$0	\$0	\$0	\$33,277
b.	Clearings to Plant		0	0	1,612,878	(3,835)	16	202,899	8,386	0	0	0	0	0	1,820,344
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other - AFUDC (excl from CWIP)		8,305	8,348	0	150,892	31,688	0	0	0	0	0	0	0	199,233
2.	Plant-in-Service/Depreciation Base (A)	\$93,425,401	\$93,425,401	\$93,425,401	\$95,038,279	\$95,034,444	\$95,034,459	\$95,237,358	\$95,245,745	\$95,245,745	\$95,245,745	\$95,245,745	\$95,245,745	\$95,245,745	
3.	Less: Accumulated Depreciation	(48,805,374)	(49,062,224)	(49,319,074)	(49,575,924)	(49,837,209)	(50,098,484)	(50,359,759)	(50,621,626)	(50,883,517)	(51,145,408)	(51,407,299)	(51,669,190)	(51,931,081)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$44,620,027	44,363,177	44,106,327	45,462,355	45,197,235	44,935,975	44,877,599	44,624,119	44,362,228	44,100,337	43,838,446	43,576,555	43,314,664	
6.	Average Net Investment		44,491,602	44,234,752	44,784,341	45,329,795	45,066,605	44,906,787	44,750,859	44,493,173	44,231,282	43,969,391	43,707,500	43,445,609	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$261,544	\$260,034	\$263,265	\$266,471	\$264,924	\$263,985	\$262,065	\$260,556	\$259,022	\$257,488	\$255,955	\$254,421	\$3,129,730
b.	Debt Component Grossed Up For Taxes (C)		72,191	71,775	72,666	73,551	73,124	72,865	70,654	70,247	69,834	69,420	69,007	68,593	853,927
8.	Investment Expenses														
a.	Depreciation (D)		\$256,850	\$256,850	\$256,850	\$261,285	\$261,275	\$261,275	\$261,867	\$261,891	\$261,891	\$261,891	\$261,891	\$261,891	\$3,125,707
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)		\$590,585	\$588,659	\$592,781	\$601,307	\$599,323	\$598,125	\$594,586	\$592,694	\$590,747	\$588,799	\$586,853	\$584,905	\$7,109,364
a.	Recoverable Costs Allocated to Energy		590,585	588,659	592,781	601,307	599,323	598,125	594,586	592,694	590,747	588,799	586,853	584,905	7,109,364
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	0.9995377	0.9994432	0.9998203	0.9989962	0.9988451	0.9987408	0.9990011	0.9998526	1.0000000	0.9998186	
11.	Demand Jurisdictional Factor		0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	
12.	Retail Energy-Related Recoverable Costs (E)		590,585	588,659	592,507	600,972	599,215	597,525	593,899	591,948	590,157	588,712	586,853	584,799	7,105,831
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)		\$590,585	\$588,659	\$592,507	\$600,972	\$599,215	\$597,525	\$593,899	\$591,948	\$590,157	\$588,712	\$586,853	\$584,799	\$7,105,831

Notes:

- (A) Applicable depreciable base for Big Bend; accounts 312.45 (\$105,398), 312.46 (\$94,929,061) & 315.46 (\$211,285)
- (B) Line 6 x 7.0542% x 1/12 (Jan-Jun) and Line 6 x 7.0273% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 38.575% (expansion factor of 1.632200).
- (C) Line 6 x 1.9471% x 1/12 (Jan-Jun) and Line 6 x 1.8946% x 1/12 (Jul-Dec).
- (D) Applicable depreciation rates are 2.5%, 3.3% 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 Current Period Actual / Estimated Amount
January 2016 to December 2016

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$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	\$21,739,737
3.	Less: Accumulated Depreciation	(7,704,349)	(7,749,623)	(7,794,897)	(7,840,171)	(7,885,445)	(7,930,719)	(7,975,993)	(8,021,267)	(8,066,541)	(8,111,815)	(8,157,089)	(8,202,363)	(8,247,637)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$14,035,388	\$13,990,114	\$13,944,840	\$13,899,566	\$13,854,292	\$13,809,018	\$13,763,744	\$13,718,470	\$13,673,196	\$13,627,922	\$13,582,648	\$13,537,374	\$13,492,100	
6.	Average Net Investment		14,012,751	13,967,477	13,922,203	13,876,929	13,831,655	13,786,381	13,741,107	13,695,833	13,650,559	13,605,285	13,560,011	13,514,737	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$82,374	\$82,108	\$81,842	\$81,576	\$81,309	\$81,043	\$80,469	\$80,204	\$79,939	\$79,674	\$79,409	\$79,143	\$969,090
b.	Debt Component Grossed Up For Taxes (C)		22,737	22,663	22,590	22,516	22,443	22,370	21,695	21,623	21,552	21,480	21,409	21,338	264,416
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)		\$150,385	\$150,045	\$149,706	\$149,366	\$149,026	\$148,687	\$147,438	\$147,101	\$146,765	\$146,428	\$146,092	\$145,755	\$1,776,794
a.	Recoverable Costs Allocated to Energy		150,385	150,045	149,706	149,366	149,026	148,687	147,438	147,101	146,765	146,428	146,092	145,755	1,776,794
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	0.9995377	0.9994432	0.9998203	0.9989962	0.9988451	0.9987408	0.9990011	0.9998526	1.0000000	0.9998186	
11.	Demand Jurisdictional Factor		0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	
12.	Retail Energy-Related Recoverable Costs (E)		150,385	150,045	149,637	149,283	148,999	148,538	147,268	146,916	146,618	146,406	146,092	145,729	1,775,916
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)		\$150,385	\$150,045	\$149,637	\$149,283	\$148,999	\$148,538	\$147,268	\$146,916	\$146,618	\$146,406	\$146,092	\$145,729	\$1,775,916

Notes:

- (A) Applicable depreciable base for Big Bend; accounts 312.45 (\$21,699,919) and 311.45 (\$39,818)
- (B) Line 6 x 7.0542% x 1/12 (Jan-Jun) and Line 6 x 7.0273% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 38.575% (expansion factor of 1.632200).
- (C) Line 6 x 1.9471% x 1/12 (Jan-Jun) and Line 6 x 1.8946% x 1/12 (Jul-Dec).
- (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 Current Period Actual / Estimated Amount
January 2016 to December 2016

Form 42-8E
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Return on Capital Investments, Depreciation and Taxes
 For Project: Big Bend NO_x Emissions Reduction
 (in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Actual November	Estimate December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$3,190,852	\$3,190,852	\$3,190,852	\$3,190,852	\$3,190,852	\$3,190,852	\$3,190,852	\$3,190,852	\$3,190,852	\$3,190,852	\$3,190,852	\$3,190,852	\$3,190,852	
3.	Less: Accumulated Depreciation	2,116,395	2,106,211	2,096,027	2,085,843	2,075,659	2,065,475	2,055,291	2,045,107	2,034,923	2,024,739	2,014,555	2,004,371	1,994,187	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$5,307,247	5,297,063	5,286,879	5,276,695	5,266,511	5,256,327	5,246,143	5,235,959	5,225,775	5,215,591	5,205,407	5,195,223	5,185,039	
6.	Average Net Investment		5,302,155	5,291,971	5,281,787	5,271,603	5,261,419	5,251,235	5,241,051	5,230,867	5,220,683	5,210,499	5,200,315	5,190,131	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$31,169	\$31,109	\$31,049	\$30,989	\$30,929	\$30,869	\$30,692	\$30,632	\$30,573	\$30,513	\$30,453	\$30,394	\$369,371
b.	Debt Component Grossed Up For Taxes (C)		8,603	8,587	8,570	8,554	8,537	8,521	8,275	8,259	8,243	8,227	8,210	8,194	100,780
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)		\$49,956	\$49,880	\$49,803	\$49,727	\$49,650	\$49,574	\$49,151	\$49,075	\$49,000	\$48,924	\$48,847	\$48,772	\$592,359
a.	Recoverable Costs Allocated to Energy		49,956	49,880	49,803	49,727	49,650	49,574	49,151	49,075	49,000	48,924	48,847	48,772	592,359
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	0.9995377	0.9994432	0.9998203	0.9989962	0.9988451	0.9987408	0.9990011	0.9998526	1.0000000	0.9998186	
11.	Demand Jurisdictional Factor		0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	
12.	Retail Energy-Related Recoverable Costs (E)		49,956	49,880	49,780	49,699	49,641	49,524	49,094	49,013	48,951	48,917	48,847	48,763	592,065
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)		\$49,956	\$49,880	\$49,780	\$49,699	\$49,641	\$49,524	\$49,094	\$49,013	\$48,951	\$48,917	\$48,847	\$48,763	\$592,065

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 7.0542% x 1/12 (Jan-Jun) and Line 6 x 7.0273% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 38.575% (expansion factor of 1.632200).
- (C) Line 6 x 1.9471% x 1/12 (Jan-Jun) and Line 6 x 1.8946% x 1/12 (Jul-Dec).
- (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 Current Period Actual / Estimated Amount
January 2016 to December 2016

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$156,705	\$42,716	\$250	(\$42,855)	\$0	\$1,114	(\$200,606)	\$0	\$0	\$0	\$0	\$0	(\$42,676)
b.	Clearings to Plant		156,705	42,716	250	(42,855)	0	1,114	(200,606)	0	0	0	0	0	(42,676)
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$19,599,712	\$19,756,417	\$19,799,133	\$19,799,383	\$19,756,528	\$19,756,528	\$19,757,642	\$19,557,036	\$19,557,036	\$19,557,036	\$19,557,036	\$19,557,036	\$19,557,036	\$19,557,036
3.	Less: Accumulated Depreciation	(3,623,192)	(3,683,537)	(3,744,405)	(3,805,415)	(3,866,426)	(3,927,294)	(3,988,162)	(4,049,034)	(4,109,237)	(4,169,440)	(4,229,643)	(4,289,846)	(4,350,049)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$15,976,520	16,072,880	16,054,728	15,993,968	15,890,102	15,829,234	15,769,480	15,508,002	15,447,799	15,387,596	15,327,393	15,267,190	15,206,987	
6.	Average Net Investment		16,024,700	16,063,804	16,024,348	15,942,035	15,859,668	15,799,357	15,638,741	15,477,901	15,417,698	15,357,495	15,297,292	15,237,089	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$94,201	\$94,431	\$94,199	\$93,715	\$93,231	\$92,877	\$91,582	\$90,640	\$90,287	\$89,935	\$89,582	\$89,230	\$1,103,910
b.	Debt Component Grossed Up For Taxes (C)		26,001	26,065	26,001	25,867	25,734	25,636	24,691	24,437	24,342	24,247	24,152	24,057	301,230
8.	Investment Expenses														
a.	Depreciation (D)		\$60,345	\$60,868	\$61,010	\$61,011	\$60,868	\$60,868	\$60,872	\$60,203	\$60,203	\$60,203	\$60,203	\$60,203	\$726,857
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)		\$180,547	\$181,364	\$181,210	\$180,593	\$179,833	\$179,381	\$177,145	\$175,280	\$174,832	\$174,385	\$173,937	\$173,490	\$2,131,997
a.	Recoverable Costs Allocated to Energy		180,547	181,364	181,210	180,593	179,833	179,381	177,145	175,280	174,832	174,385	173,937	173,490	2,131,997
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	0.9995377	0.9994432	0.9998203	0.9989962	0.9988451	0.9987408	0.9990011	0.9998526	1.0000000	0.9998186	
11.	Demand Jurisdictional Factor		0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	
12.	Retail Energy-Related Recoverable Costs (E)		180,547	181,364	181,126	180,492	179,801	179,201	176,940	175,059	174,657	174,359	173,937	173,459	2,130,942
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)		\$180,547	\$181,364	\$181,126	\$180,492	\$179,801	\$179,201	\$176,940	\$175,059	\$174,657	\$174,359	\$173,937	\$173,459	\$2,130,942

Notes:

- (A) Applicable depreciable base for Big Bend: accounts 312.41 (\$5,630,752), 312.42 (\$5,153,072), 312.43 (\$7,875,560), 315.41 (\$17,504), 315.44 (\$351,594), and 315.43 (\$528,554)
- (B) Line 6 x 7.0542% x 1/12 (Jan-Jun) and Line 6 x 7.0273% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 38.575% (expansion factor of 1.632200).
- (C) Line 6 x 1.9471% x 1/12 (Jan-Jun) and Line 6 x 1.8946% x 1/12 (Jul-Dec).
- (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 Current Period Actual / Estimated Amount
January 2016 to December 2016

Form 42-8E
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Return on Capital Investments, Depreciation and Taxes
 For Project: Polk NO, Emissions Reduction
 (in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	
3.	Less: Accumulated Depreciation	(630,234)	(634,658)	(639,082)	(643,506)	(647,930)	(652,354)	(656,778)	(661,202)	(665,626)	(670,050)	(674,474)	(678,898)	(683,322)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	<u>\$931,239</u>	<u>926,815</u>	<u>922,391</u>	<u>917,967</u>	<u>913,543</u>	<u>909,119</u>	<u>904,695</u>	<u>900,271</u>	<u>895,847</u>	<u>891,423</u>	<u>886,999</u>	<u>882,575</u>	<u>878,151</u>	
6.	Average Net Investment		929,027	924,603	920,179	915,755	911,331	906,907	902,483	898,059	893,635	889,211	884,787	880,363	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$5,461	\$5,435	\$5,409	\$5,383	\$5,357	\$5,331	\$5,285	\$5,259	\$5,233	\$5,207	\$5,181	\$5,155	\$63,696
b.	Debt Component Grossed Up For Taxes (C)		1,507	1,500	1,493	1,486	1,479	1,472	1,425	1,418	1,411	1,404	1,397	1,390	17,382
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)		\$11,392	\$11,359	\$11,326	\$11,293	\$11,260	\$11,227	\$11,134	\$11,101	\$11,068	\$11,035	\$11,002	\$10,969	\$134,166
a.	Recoverable Costs Allocated to Energy		11,392	11,359	11,326	11,293	11,260	11,227	11,134	11,101	11,068	11,035	11,002	10,969	134,166
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	0.9995377	0.9994432	0.9998203	0.9989962	0.9988451	0.9987408	0.9990011	0.9998526	1.0000000	0.9998186	
11.	Demand Jurisdictional Factor		0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	
12.	Retail Energy-Related Recoverable Costs (E)		11,392	11,359	11,321	11,287	11,258	11,216	11,121	11,087	11,057	11,033	11,002	10,967	134,100
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)		<u>\$11,392</u>	<u>\$11,359</u>	<u>\$11,321</u>	<u>\$11,287</u>	<u>\$11,258</u>	<u>\$11,216</u>	<u>\$11,121</u>	<u>\$11,087</u>	<u>\$11,057</u>	<u>\$11,033</u>	<u>\$11,002</u>	<u>\$10,967</u>	<u>\$134,100</u>

Notes:

- (A) Applicable depreciable base for Polk; account 342.81
- (B) Line 6 x 7.0542% x 1/12 (Jan-Jun) and Line 6 x 7.0273% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 38.575% (expansion factor of 1.632200).
- (C) Line 6 x 1.9471% x 1/12 (Jan-Jun) and Line 6 x 1.8946% x 1/12 (Jul-Dec).
- (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 Current Period Actual / Estimated Amount
January 2016 to December 2016

Form 42-8E
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Return on Capital Investments, Depreciation and Taxes
 For Project: Big Bend Unit 4 SOFA
 (in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$2,558,730	\$2,558,730	\$2,558,730	\$2,558,730	\$2,558,730	\$2,558,730	\$2,558,730	\$2,558,730	\$2,558,730	\$2,558,730	\$2,558,730	\$2,558,730	\$2,558,730	
3.	Less: Accumulated Depreciation	(755,906)	(762,303)	(768,700)	(775,097)	(781,494)	(787,891)	(794,288)	(800,685)	(807,082)	(813,479)	(819,876)	(826,273)	(832,670)	
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)	<u>\$1,802,824</u>	<u>1,796,427</u>	<u>1,790,030</u>	<u>1,783,633</u>	<u>1,777,236</u>	<u>1,770,839</u>	<u>1,764,442</u>	<u>1,758,045</u>	<u>1,751,648</u>	<u>1,745,251</u>	<u>1,738,854</u>	<u>1,732,457</u>	<u>1,726,060</u>	
6.	Average Net Investment		1,799,626	1,793,229	1,786,832	1,780,435	1,774,038	1,767,641	1,761,244	1,754,847	1,748,450	1,742,053	1,735,656	1,729,259	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$10,579	\$10,541	\$10,504	\$10,466	\$10,429	\$10,391	\$10,314	\$10,277	\$10,239	\$10,202	\$10,164	\$10,127	\$124,233
b.	Debt Component Grossed Up For Taxes (C)		2,920	2,910	2,899	2,889	2,879	2,868	2,781	2,771	2,761	2,750	2,740	2,730	33,898
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)		\$19,896	\$19,848	\$19,800	\$19,752	\$19,705	\$19,656	\$19,492	\$19,445	\$19,397	\$19,349	\$19,301	\$19,254	\$234,895
a.	Recoverable Costs Allocated to Energy		19,896	19,848	19,800	19,752	19,705	19,656	19,492	19,445	19,397	19,349	19,301	19,254	234,895
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	0.9995377	0.9994432	0.9998203	0.9989962	0.9988451	0.9987408	0.9990011	0.9998526	1.0000000	0.9998186	
11.	Demand Jurisdictional Factor		0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	
12.	Retail Energy-Related Recoverable Costs (E)		19,896	19,848	19,791	19,741	19,701	19,636	19,469	19,421	19,378	19,346	19,301	19,251	234,779
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)		<u>\$19,896</u>	<u>\$19,848</u>	<u>\$19,791</u>	<u>\$19,741</u>	<u>\$19,701</u>	<u>\$19,636</u>	<u>\$19,469</u>	<u>\$19,421</u>	<u>\$19,378</u>	<u>\$19,346</u>	<u>\$19,301</u>	<u>\$19,251</u>	<u>\$234,779</u>

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.44
- (B) Line 6 x 7.0542% x 1/12 (Jan-Jun) and Line 6 x 7.0273% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 38.575% (expansion factor of 1.632200).
- (C) Line 6 x 1.9471% x 1/12 (Jan-Jun) and Line 6 x 1.8946% x 1/12 (Jul-Dec).
- (D) Applicable depreciation rate is 3.0%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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DOCKET NO. 160007-EI
 ECRC 2016 ACTUAL/ESTIMATED TRUE-UP
 EXHIBIT NO. PAR-2, DOCUMENT NO. 8,
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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual / Estimated Amount
January 2016 to December 2016

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$1,649,121	\$1,649,121	\$1,649,121	\$1,649,121	\$1,649,121	\$1,649,121	\$1,649,121	\$1,649,121	\$1,649,121	\$1,649,121	\$1,649,121	\$1,649,121	\$1,649,121	\$1,649,121
3.	Less: Accumulated Depreciation	(533,701)	(539,198)	(544,695)	(550,192)	(555,689)	(561,186)	(566,683)	(572,180)	(577,677)	(583,174)	(588,671)	(594,168)	(599,665)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$1,115,420	1,109,923	1,104,426	1,098,929	1,093,432	1,087,935	1,082,438	1,076,941	1,071,444	1,065,947	1,060,450	1,054,953	1,049,456	
6.	Average Net Investment		1,112,672	1,107,175	1,101,678	1,096,181	1,090,684	1,085,187	1,079,690	1,074,193	1,068,696	1,063,199	1,057,702	1,052,205	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$6,541	\$6,509	\$6,476	\$6,444	\$6,412	\$6,379	\$6,323	\$6,291	\$6,258	\$6,226	\$6,194	\$6,162	\$76,215
b.	Debt Component Grossed Up For Taxes (C)		1,805	1,796	1,788	1,779	1,770	1,761	1,705	1,696	1,687	1,679	1,670	1,661	20,797
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)		\$13,843	\$13,802	\$13,761	\$13,720	\$13,679	\$13,637	\$13,525	\$13,484	\$13,442	\$13,402	\$13,361	\$13,320	\$162,976
a.	Recoverable Costs Allocated to Energy		13,843	13,802	13,761	13,720	13,679	13,637	13,525	13,484	13,442	13,402	13,361	13,320	162,976
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	0.9995377	0.9994432	0.9998203	0.9989962	0.9988451	0.9987408	0.9990011	0.9998526	1.0000000	0.9998186	
11.	Demand Jurisdictional Factor		0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	
12.	Retail Energy-Related Recoverable Costs (E)		13,843	13,802	13,755	13,712	13,677	13,623	13,509	13,467	13,429	13,400	13,361	13,318	162,896
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)		\$13,843	\$13,802	\$13,755	\$13,712	\$13,677	\$13,623	\$13,509	\$13,467	\$13,429	\$13,400	\$13,361	\$13,318	\$162,896

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.41
- (B) Line 6 x 7.0542% x 1/12 (Jan-Jun) and Line 6 x 7.0273% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 38.575% (expansion factor of 1.632200).
- (C) Line 6 x 1.9471% x 1/12 (Jan-Jun) and Line 6 x 1.8946% x 1/12 (Jul-Dec).
- (D) Applicable depreciation rate is 4.0%
- (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 Current Period Actual / Estimated Amount
January 2016 to December 2016

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887	
3.	Less: Accumulated Depreciation	(477,272)	(482,149)	(487,026)	(491,903)	(496,780)	(501,657)	(506,534)	(511,411)	(516,288)	(521,165)	(526,042)	(530,919)	(535,796)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$1,104,615	1,099,738	1,094,861	1,089,984	1,085,107	1,080,230	1,075,353	1,070,476	1,065,599	1,060,722	1,055,845	1,050,968	1,046,091	
6.	Average Net Investment		1,102,177	1,097,300	1,092,423	1,087,546	1,082,669	1,077,792	1,072,915	1,068,038	1,063,161	1,058,284	1,053,407	1,048,530	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$6,479	\$6,450	\$6,422	\$6,393	\$6,364	\$6,336	\$6,283	\$6,255	\$6,226	\$6,197	\$6,169	\$6,140	\$75,714
b.	Debt Component Grossed Up For Taxes (C)		1,788	1,780	1,773	1,765	1,757	1,749	1,694	1,686	1,679	1,671	1,663	1,655	20,660
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)		\$13,144	\$13,107	\$13,072	\$13,035	\$12,998	\$12,962	\$12,854	\$12,818	\$12,782	\$12,745	\$12,709	\$12,672	\$154,898
a.	Recoverable Costs Allocated to Energy		13,144	13,107	13,072	13,035	12,998	12,962	12,854	12,818	12,782	12,745	12,709	12,672	154,898
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	0.9995377	0.9994432	0.9998203	0.9989962	0.9988451	0.9987408	0.9990011	0.9998526	1.0000000	0.9998186	
11.	Demand Jurisdictional Factor		0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	
12.	Retail Energy-Related Recoverable Costs (E)		13,144	13,107	13,066	13,028	12,996	12,949	12,839	12,802	12,769	12,743	12,709	12,670	154,822
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)		\$13,144	\$13,107	\$13,066	\$13,028	\$12,996	\$12,949	\$12,839	\$12,802	\$12,769	\$12,743	\$12,709	\$12,670	\$154,822

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.42
- (B) Line 6 x 7.0542% x 1/12 (Jan-Jun) and Line 6 x 7.0273% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 38.575% (expansion factor of 1.632200).
- (C) Line 6 x 1.9471% x 1/12 (Jan-Jun) and Line 6 x 1.8946% x 1/12 (Jul-Dec).
- (D) Applicable depreciation rate is 3.7%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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DOCKET NO. 160007-EI
 ECRC 2016 ACTUAL/ESTIMATED TRUE-UP
 EXHIBIT NO. PAR-2, DOCUMENT NO. 8,
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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Current Period Actual / Estimated Amount
January 2016 to December 2016

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$2,706,507	\$2,706,507	\$2,706,507	\$2,706,507	\$2,706,507	\$2,706,507	\$2,706,507	\$2,706,507	\$2,706,507	\$2,706,507	\$2,706,507	\$2,706,507	\$2,706,507	
3.	Less: Accumulated Depreciation	(641,330)	(649,283)	(657,236)	(665,189)	(673,142)	(681,095)	(689,048)	(697,001)	(704,954)	(712,907)	(720,860)	(728,813)	(736,766)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	<u>\$2,065,177</u>	<u>2,057,224</u>	<u>2,049,271</u>	<u>2,041,318</u>	<u>2,033,365</u>	<u>2,025,412</u>	<u>2,017,459</u>	<u>2,009,506</u>	<u>2,001,553</u>	<u>1,993,600</u>	<u>1,985,647</u>	<u>1,977,694</u>	<u>1,969,741</u>	
6.	Average Net Investment		2,061,201	2,053,248	2,045,295	2,037,342	2,029,389	2,021,436	2,013,483	2,005,530	1,997,577	1,989,624	1,981,671	1,973,718	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$12,117	\$12,070	\$12,023	\$11,977	\$11,930	\$11,883	\$11,791	\$11,745	\$11,698	\$11,651	\$11,605	\$11,558	\$142,048
b.	Debt Component Grossed Up For Taxes (C)		3,344	3,332	3,319	3,306	3,293	3,280	3,179	3,166	3,154	3,141	3,129	3,116	38,759
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)		\$23,414	\$23,355	\$23,295	\$23,236	\$23,176	\$23,116	\$22,923	\$22,864	\$22,805	\$22,745	\$22,687	\$22,627	\$276,243
a.	Recoverable Costs Allocated to Energy		23,414	23,355	23,295	23,236	23,176	23,116	22,923	22,864	22,805	22,745	22,687	22,627	276,243
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	0.9995377	0.9994432	0.9998203	0.9989962	0.9988451	0.9987408	0.9990011	0.9998526	1.0000000	0.9998186	
11.	Demand Jurisdictional Factor		0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	
12.	Retail Energy-Related Recoverable Costs (E)		23,414	23,355	23,284	23,223	23,172	23,093	22,897	22,835	22,782	22,742	22,687	22,623	276,107
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)		<u>\$23,414</u>	<u>\$23,355</u>	<u>\$23,284</u>	<u>\$23,223</u>	<u>\$23,172</u>	<u>\$23,093</u>	<u>\$22,897</u>	<u>\$22,835</u>	<u>\$22,782</u>	<u>\$22,742</u>	<u>\$22,687</u>	<u>\$22,623</u>	<u>\$276,107</u>

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.43 (\$1,995,677) and 315.43 (\$710,830)
- (B) Line 6 x 7.0542% x 1/12 (Jan-Jun) and Line 6 x 7.0273% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 38.575% (expansion factor of 1.632200).
- (C) Line 6 x 1.9471% x 1/12 (Jan-Jun) and Line 6 x 1.8946% x 1/12 (Jul-Dec).
- (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 Current Period Actual / Estimated Amount
January 2016 to December 2016

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$85,719,102	\$85,719,102	\$85,719,102	\$85,719,102	\$85,719,102	\$85,719,102	\$85,719,102	\$85,719,102	\$85,719,102	\$85,719,102	\$85,719,102	\$85,719,102	\$85,719,102	\$85,719,102
3.	Less: Accumulated Depreciation	(21,429,654)	(21,738,820)	(22,047,986)	(22,357,152)	(22,666,318)	(22,975,484)	(23,284,650)	(23,593,816)	(23,902,982)	(24,212,148)	(24,521,314)	(24,830,480)	(25,139,646)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$64,289,448	63,980,282	63,671,116	63,361,950	63,052,784	62,743,618	62,434,452	62,125,286	61,816,120	61,506,954	61,197,788	60,888,622	60,579,456	
6.	Average Net Investment		64,134,865	63,825,699	63,516,533	63,207,367	62,898,201	62,589,035	62,279,869	61,970,703	61,661,537	61,352,371	61,043,205	60,734,039	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$377,017	\$375,199	\$373,382	\$371,565	\$369,747	\$367,930	\$364,716	\$362,906	\$361,095	\$359,285	\$357,474	\$355,664	\$4,395,980
b.	Debt Component Grossed Up For Taxes (C)		104,064	103,563	103,061	102,559	102,058	101,556	98,330	97,841	97,353	96,865	96,377	95,889	1,199,516
8.	Investment Expenses														
a.	Depreciation (D)		\$309,166	\$309,166	\$309,166	\$309,166	\$309,166	\$309,166	\$309,166	\$309,166	\$309,166	\$309,166	\$309,166	\$309,166	\$3,709,992
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		\$790,247	\$787,928	\$785,609	\$783,290	\$780,971	\$778,652	\$772,212	\$769,913	\$767,614	\$765,316	\$763,017	\$760,719	\$9,305,488
a.	Recoverable Costs Allocated to Energy		790,247	787,928	785,609	783,290	780,971	778,652	772,212	769,913	767,614	765,316	763,017	760,719	9,305,488
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	0.9995377	0.9994432	0.9998203	0.9989962	0.9988451	0.9987408	0.9990011	0.9998526	1.0000000	0.9998186	
11.	Demand Jurisdictional Factor		0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	
12.	Retail Energy-Related Recoverable Costs (E)		790,247	787,928	785,246	782,854	780,831	777,870	771,320	768,944	766,847	765,203	763,017	760,581	9,300,888
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)		\$790,247	\$787,928	\$785,246	\$782,854	\$780,831	\$777,870	\$771,320	\$768,944	\$766,847	\$765,203	\$763,017	\$760,581	\$9,300,888

Notes:

- (A) Applicable depreciable base for Big Bend; account 311.51 (\$22,278,982), 312.51 (\$48,529,672), 315.51 (\$14,063,245), and 316.51 (\$847,203).
- (B) Line 6 x 7.0542% x 1/12 (Jan-Jun) and Line 6 x 7.0273% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 38.575% (expansion factor of 1.632200).
- (C) Line 6 x 1.9471% x 1/12 (Jan-Jun) and Line 6 x 1.8946% x 1/12 (Jul-Dec).
- (D) Applicable depreciation rate is 4.1%, 4.3%, 4.8% and 4.1%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Current Period Actual / Estimated Amount
January 2016 to December 2016

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$95,175,309	\$95,175,309	\$95,175,309	\$95,175,309	\$95,175,309	\$95,175,309	\$95,175,309	\$95,175,309	\$95,175,309	\$95,175,309	\$95,175,309	\$95,175,309	\$95,175,309	\$95,175,309
3.	Less: Accumulated Depreciation	(23,426,516)	(23,734,350)	(24,042,184)	(24,350,018)	(24,657,852)	(24,965,686)	(25,273,520)	(25,581,354)	(25,889,188)	(26,197,022)	(26,504,856)	(26,812,690)	(27,120,524)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	<u>\$71,748,793</u>	<u>71,440,959</u>	<u>71,133,125</u>	<u>70,825,291</u>	<u>70,517,457</u>	<u>70,209,623</u>	<u>69,901,789</u>	<u>69,593,955</u>	<u>69,286,121</u>	<u>68,978,287</u>	<u>68,670,453</u>	<u>68,362,619</u>	<u>68,054,785</u>	
6.	Average Net Investment		71,594,876	71,287,042	70,979,208	70,671,374	70,363,540	70,055,706	69,747,872	69,440,038	69,132,204	68,824,370	68,516,536	68,208,702	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$420,870	\$419,061	\$417,251	\$415,442	\$413,632	\$411,822	\$408,449	\$406,647	\$404,844	\$403,041	\$401,239	\$399,436	\$4,921,734
b.	Debt Component Grossed Up For Taxes (C)		116,169	115,669	115,170	114,670	114,171	113,671	110,120	109,634	109,148	108,662	108,176	107,690	1,342,950
8.	Investment Expenses														
a.	Depreciation (D)		\$307,834	\$307,834	\$307,834	\$307,834	\$307,834	\$307,834	\$307,834	\$307,834	\$307,834	\$307,834	\$307,834	\$307,834	\$3,694,008
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)		\$844,873	\$842,564	\$840,255	\$837,946	\$835,637	\$833,327	\$826,403	\$824,115	\$821,826	\$819,537	\$817,249	\$814,960	\$9,958,692
a.	Recoverable Costs Allocated to Energy		844,873	842,564	840,255	837,946	835,637	833,327	826,403	824,115	821,826	819,537	817,249	814,960	9,958,692
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	0.9995377	0.9994432	0.9998203	0.9989962	0.9988451	0.9987408	0.9990011	0.9998526	1.0000000	0.9998186	
11.	Demand Jurisdictional Factor		0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	
12.	Retail Energy-Related Recoverable Costs (E)		844,873	842,564	839,867	837,479	835,487	832,491	825,449	823,077	821,005	819,416	817,249	814,812	9,953,769
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)		<u>\$844,873</u>	<u>\$842,564</u>	<u>\$839,867</u>	<u>\$837,479</u>	<u>\$835,487</u>	<u>\$832,491</u>	<u>\$825,449</u>	<u>\$823,077</u>	<u>\$821,005</u>	<u>\$819,416</u>	<u>\$817,249</u>	<u>\$814,812</u>	<u>\$9,953,769</u>

Notes:

- (A) Applicable depreciable base for Big Bend; account 311.52 (\$25,208,869), 312.52 (\$53,093,397), 315.52 (\$15,914,427), and 316.52 (\$958,616).
- (B) Line 6 x 7.0542% x 1/12 (Jan-Jun) and Line 6 x 7.0273% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 38.575% (expansion factor of 1.632200).
- (C) Line 6 x 1.9471% x 1/12 (Jan-Jun) and Line 6 x 1.8946% x 1/12 (Jul-Dec).
- (D) Applicable depreciation rates are 3.5%, 4.0%, 4.1% and 3.7%.
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual / Estimated Amount
January 2016 to December 2016

Form 42-8E
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Return on Capital Investments, Depreciation and Taxes
 For Project: Big Bend Unit 3 SCR
 (in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		(\$962,264)	(\$482)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$366,250	(\$596,496)
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$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	\$80,369,887
3.	Less: Accumulated Depreciation	(21,956,533)	(22,204,074)	(22,451,615)	(22,699,156)	(22,946,697)	(23,194,238)	(23,441,779)	(23,689,320)	(23,936,861)	(24,184,402)	(24,431,943)	(24,679,484)	(24,927,025)	
4.	CWIP - Non-Interest Bearing	962,746	482	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	366,250	
5.	Net Investment (Lines 2 + 3 + 4)	\$59,376,100	58,166,295	57,918,271	57,670,730	57,423,189	57,175,648	56,928,107	56,680,566	56,433,025	56,185,484	55,937,943	55,690,402	55,809,111	
6.	Average Net Investment		58,771,197	58,042,283	57,794,501	57,546,960	57,299,419	57,051,878	56,804,337	56,556,796	56,309,255	56,061,714	55,814,173	55,749,757	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$345,486	\$341,202	\$339,745	\$338,290	\$336,835	\$335,379	\$332,651	\$331,201	\$329,752	\$328,302	\$326,852	\$326,475	\$4,012,170
b.	Debt Component Grossed Up For Taxes (C)		95,361	94,178	93,776	93,375	92,973	92,571	89,685	89,294	88,903	88,512	88,121	88,020	1,094,769
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)		\$688,388	\$682,921	\$681,062	\$679,206	\$677,349	\$675,491	\$669,877	\$668,036	\$666,196	\$664,355	\$662,514	\$662,036	\$8,077,431
a.	Recoverable Costs Allocated to Energy		688,388	682,921	681,062	679,206	677,349	675,491	669,877	668,036	666,196	664,355	662,514	662,036	8,077,431
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	0.9995377	0.9994432	0.9998203	0.9989962	0.9988451	0.9987408	0.9990011	0.9998526	1.0000000	0.9998186	
11.	Demand Jurisdictional Factor		0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	
12.	Retail Energy-Related Recoverable Costs (E)		688,388	682,921	680,747	678,828	677,227	674,813	669,103	667,195	665,531	664,257	662,514	661,916	8,073,440
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)		\$688,388	\$682,921	\$680,747	\$678,828	\$677,227	\$674,813	\$669,103	\$667,195	\$665,531	\$664,257	\$662,514	\$661,916	\$8,073,440

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 (\$824,684).
- (B) Line 6 x 7.0542% x 1/12 (Jan-Jun) and Line 6 x 7.0273% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 38.575% (expansion factor of 1.632200).
- (C) Line 6 x 1.9471% x 1/12 (Jan-Jun) and Line 6 x 1.8946% x 1/12 (Jul-Dec).
- (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

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual / Estimated Amount
January 2016 to December 2016

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$1,208,459	\$19,892	\$147,014	\$22,549	\$41,734	(\$1,221)	\$0	\$0	\$0	\$0	\$0	\$0	\$1,438,427
b.	Clearings to Plant		0	0	0	0	1,439,648	(1,221)	0	0	0	0	0	0	1,438,427
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$63,871,300	\$63,871,300	\$63,871,300	\$63,871,300	\$63,871,300	\$65,310,948	\$65,309,727	\$65,309,727	\$65,309,727	\$65,309,727	\$65,309,727	\$65,309,727	\$65,309,727	\$65,309,727
3.	Less: Accumulated Depreciation	(18,031,585)	(18,214,731)	(18,397,877)	(18,581,023)	(18,764,169)	(18,947,315)	(19,135,020)	(19,322,721)	(19,510,422)	(19,698,123)	(19,885,824)	(20,073,525)	(20,261,226)	
4.	CWIP - Non-Interest Bearing	0	1,208,459	1,228,351	1,375,365	1,397,914	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$45,839,715	46,865,028	46,701,774	46,665,642	46,505,045	46,363,633	46,174,707	45,987,006	45,799,305	45,611,604	45,423,903	45,236,202	45,048,501	
6.	Average Net Investment		46,352,371	46,783,401	46,683,708	46,585,343	46,434,339	46,269,170	46,080,856	45,893,155	45,705,454	45,517,753	45,330,052	45,142,351	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$272,482	\$275,016	\$274,430	\$273,852	\$272,964	\$271,993	\$269,853	\$268,754	\$267,655	\$266,556	\$265,457	\$264,357	\$3,243,369
b.	Debt Component Grossed Up For Taxes (C)		75,211	75,910	75,748	75,589	75,344	75,076	72,754	72,458	72,161	71,865	71,569	71,272	884,957
8.	Investment Expenses														
a.	Depreciation (D)		\$183,146	\$183,146	\$183,146	\$183,146	\$183,146	\$187,705	\$187,701	\$187,701	\$187,701	\$187,701	\$187,701	\$187,701	\$2,229,641
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)		\$530,839	\$534,072	\$533,324	\$532,587	\$531,454	\$534,774	\$530,308	\$528,913	\$527,517	\$526,122	\$524,727	\$523,330	\$6,357,967
a.	Recoverable Costs Allocated to Energy		530,839	534,072	533,324	532,587	531,454	534,774	530,308	528,913	527,517	526,122	524,727	523,330	6,357,967
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	0.9995377	0.9994432	0.9998203	0.9989962	0.9988451	0.9987408	0.9990011	0.9998526	1.0000000	0.9998186	
11.	Demand Jurisdictional Factor		0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	
12.	Retail Energy-Related Recoverable Costs (E)		530,839	534,072	533,077	532,290	531,358	534,237	529,696	528,247	526,990	526,044	524,727	523,235	6,354,812
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)		\$530,839	\$534,072	\$533,077	\$532,290	\$531,358	\$534,237	\$529,696	\$528,247	\$526,990	\$526,044	\$524,727	\$523,235	\$6,354,812

Notes:

- (A) Applicable depreciable base for Big Bend; account 311.54 (\$16,857,250), 312.54 (\$36,567,266), 315.54 (\$10,642,027), 316.54 (\$687,934) & 315.40 (\$555,250).
- (B) Line 6 x 7.0542% x 1/12 (Jan-Jun) and Line 6 x 7.0273% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 38.57% (expansion factor of 1.632200).
- (C) Line 6 x 1.9471% x 1/12 (Jan-Jun) and Line 6 x 1.8946% x 1/12 (Jul-Dec).
- (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 Current Period Actual / Estimated Amount
January 2016 to December 2016

Form 42-8E
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Return on Capital Investments, Depreciation and Taxes
 For Project: Big Bend FGD System Reliability
 (in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	a. Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$24,336,707	\$24,336,707	\$24,336,707	\$24,336,707	\$24,336,707	\$24,336,707	\$24,336,707	\$24,336,707	\$24,336,707	\$24,336,707	\$24,336,707	\$24,336,707	\$24,336,707	
3.	Less: Accumulated Depreciation	(3,369,246)	(3,420,555)	(3,471,864)	(3,523,173)	(3,574,482)	(3,625,791)	(3,677,100)	(3,728,409)	(3,779,718)	(3,831,027)	(3,882,336)	(3,933,645)	(3,984,954)	
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)	\$20,967,461	20,916,152	20,864,843	20,813,534	20,762,225	20,710,916	20,659,607	20,608,298	20,556,989	20,505,680	20,454,371	20,403,062	20,351,753	
6.	Average Net Investment		20,941,807	20,890,498	20,839,189	20,787,880	20,736,571	20,685,262	20,633,953	20,582,644	20,531,335	20,480,026	20,428,717	20,377,408	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		\$123,106	\$122,805	\$122,503	\$122,202	\$121,900	\$121,598	\$120,834	\$120,534	\$120,233	\$119,933	\$119,632	\$119,332	\$1,454,612
	b. Debt Component Grossed Up For Taxes (C)		33,980	33,897	33,813	33,730	33,647	33,564	32,578	32,497	32,416	32,335	32,254	32,173	396,884
8.	Investment Expenses														
	a. Depreciation (D)		\$51,309	\$51,309	\$51,309	\$51,309	\$51,309	\$51,309	\$51,309	\$51,309	\$51,309	\$51,309	\$51,309	\$51,309	\$615,708
	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)		\$208,395	\$208,011	\$207,625	\$207,241	\$206,856	\$206,471	\$204,721	\$204,340	\$203,958	\$203,577	\$203,195	\$202,814	\$2,467,204
	a. Recoverable Costs Allocated to Energy		208,395	208,011	207,625	207,241	206,856	206,471	204,721	204,340	203,958	203,577	203,195	202,814	2,467,204
	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	0.9995377	0.9994432	0.9998203	0.9989962	0.9988451	0.9987408	0.9990011	0.9998526	1.0000000	0.9998186	
11.	Demand Jurisdictional Factor		0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	
12.	Retail Energy-Related Recoverable Costs (E)		208,395	208,011	207,529	207,126	206,819	206,264	204,485	204,083	203,754	203,547	203,195	202,777	2,465,985
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)		\$208,395	\$208,011	\$207,529	\$207,126	\$206,819	\$206,264	\$204,485	\$204,083	\$203,754	\$203,547	\$203,195	\$202,777	\$2,465,985

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.45 (\$22,880,499) and 312.44 (\$1,456,209).
- (B) Line 6 x 7.0542% x 1/12 (Jan-Jun) and Line 6 x 7.0273% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 38.575% (expansion factor of 1.632200).
- (C) Line 6 x 1.9471% x 1/12 (Jan-Jun) and Line 6 x 1.8946% x 1/12 (Jul-Dec).
- (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. 160007-EI
 ECRC 2016 ACTUAL/ESTIMATED TRUE-UP
 EXHIBIT NO. PAR-2, DOCUMENT NO. 8,
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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual / Estimated Amount
January 2016 to December 2016

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		\$0	\$16,035	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$16,035
	b. Clearings to Plant		0	0	0	0	0	16,035	0	0	0	0	0	0	\$16,035
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other - AFUDC (excl from CWIP)		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	8,554,769	8,554,769	8,554,769	8,554,769	8,554,769	8,554,769	8,570,804	8,570,804	8,570,804	8,570,804	8,570,804	8,570,804	8,570,804	
3.	Less: Accumulated Depreciation	(631,388)	(653,178)	(674,968)	(696,758)	(718,548)	(740,338)	(762,128)	(783,961)	(805,794)	(827,627)	(849,460)	(871,293)	(893,126)	
4.	CWIP - Non-Interest Bearing	0	0	16,035	16,035	16,035	16,035	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	\$7,923,381	7,901,591	7,895,836	7,874,046	7,852,256	7,830,466	7,808,676	7,786,843	7,765,010	7,743,177	7,721,344	7,699,511	7,677,678	
6.	Average Net Investment		7,912,486	7,898,714	7,884,941	7,863,151	7,841,361	7,819,571	7,797,760	7,775,927	7,754,094	7,732,261	7,710,428	7,688,595	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		\$46,514	\$46,433	\$46,352	\$46,224	\$46,095	\$45,967	\$45,664	\$45,536	\$45,409	\$45,281	\$45,153	\$45,025	\$549,653
	b. Debt Component Grossed Up For Taxes (C)		12,839	12,816	12,794	12,759	12,723	12,688	12,311	12,277	12,242	12,208	12,173	12,139	149,969
8.	Investment Expenses														
	a. Depreciation (D)		\$21,790	\$21,790	\$21,790	\$21,790	\$21,790	\$21,790	\$21,833	\$21,833	\$21,833	\$21,833	\$21,833	\$21,833	\$261,738
	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)		\$81,143	\$81,039	\$80,936	\$80,773	\$80,608	\$80,445	\$79,808	\$79,646	\$79,484	\$79,322	\$79,159	\$78,997	\$961,360
	a. Recoverable Costs Allocated to Energy		81,143	81,039	80,936	80,773	80,608	80,445	79,808	79,646	79,484	79,322	79,159	78,997	961,360
	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	0.9995377	0.9994432	0.9998203	0.9989962	0.9988451	0.9987408	0.9990011	0.9998526	1.0000000	0.9998186	
11.	Demand Jurisdictional Factor		0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	
12.	Retail Energy-Related Recoverable Costs (E)		81,143	81,039	80,899	80,728	80,594	80,364	79,716	79,546	79,405	79,310	79,159	78,983	960,886
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)		\$81,143	\$81,039	\$80,899	\$80,728	\$80,594	\$80,364	\$79,716	\$79,546	\$79,405	\$79,310	\$79,159	\$78,983	\$960,886

Notes:

- (A) Applicable depreciable base for Big Bend and Polk; accounts 312.44 (\$3,427,652), 341.80(\$26,150), 315.40 (\$1,226,949), 315.41 (\$138,853), 315.42 (\$138,853), 315.44 (\$16,035), 312.45 (\$2,053,017), 312.46 (\$1,242,315), 315.45 (\$40,217) and 315.46 (\$35,022), 311.40 (\$13,216), 345.81 (\$2,232), and 312.54 (\$210,295)
- (B) Line 6 x 7.0542% x 1/12 (Jan-Jun) and Line 6 x 7.0273% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 38.575% (expansion factor of 1.632200).
- (C) Line 6 x 1.9471% x 1/12 (Jan-Jun) and Line 6 x 1.8946% x 1/12 (Jul-Dec).
- (D) Applicable depreciation rate is 3.0%, 2.2%, 3.7%, 3.5%, 3.3%, 3.2%, 2.5%, 3.3%, 3.1%, 3.5%, 2.9%, 3.3%, and 3.8%
- (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 Current Period Actual / Estimated Amount
January 2016 to December 2016

Form 42-8E
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For Project: SO₂ Emissions Allowances
 (in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
a.	Purchases/Transfers		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Sales/Transfers		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Auction Proceeds/Other		0	0	0	100	0	0	0	0	0	0	0	0	100
2.	Working Capital Balance														
a.	FERC 158.1 Allowance Inventory	\$0	\$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	0
c.	FERC 182.3 Other Regl. Assets - Losses	0	0	0	0	0	0	0	0	0	0	0	0	0	0
d.	FERC 254.01 Regulatory Liabilities - Gains	(35,211)	(35,109)	(35,109)	(35,109)	(35,057)	(35,057)	(35,057)	(35,004)	(34,952)	(34,907)	(34,865)	(34,828)	(34,793)	
3.	Total Working Capital Balance		(35,211)	(35,109)	(35,109)	(35,057)	(35,057)	(35,057)	(35,004)	(34,952)	(34,907)	(34,865)	(34,828)	(34,793)	
4.	Average Net Working Capital Balance		(35,160)	(35,109)	(35,109)	(35,083)	(35,057)	(35,057)	(35,030)	(34,978)	(34,930)	(34,886)	(34,847)	(34,810)	
5.	Return on Average Net Working Capital Balance														
a.	Equity Component Grossed Up For Taxes (A)		(207)	(206)	(206)	(206)	(206)	(206)	(205)	(205)	(205)	(204)	(204)	(204)	(2,464)
b.	Debt Component Grossed Up For Taxes (B)		(57)	(57)	(57)	(57)	(57)	(57)	(55)	(55)	(55)	(55)	(55)	(55)	(672)
6.	Total Return Component		(264)	(263)	(263)	(263)	(263)	(263)	(260)	(260)	(260)	(259)	(259)	(259)	(3,136)
7.	Expenses:														
a.	Gains		\$0	\$0	\$0	(\$100)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$100)
b.	Losses		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	SO ₂ Allowance Expense		(75)	2	32	(37)	26	16	735	743	739	749	758	743	4,432
8.	Net Expenses (D)		(75)	2	32	(137)	26	16	735	743	739	749	758	743	4,332
9.	Total System Recoverable Expenses (Lines 6 + 8)		(339)	(261)	(231)	(400)	(237)	(247)	\$475	\$483	\$479	\$490	\$499	\$484	\$1,196
a.	Recoverable Costs Allocated to Energy		(339)	(261)	(231)	(400)	(237)	(247)	475	483	479	490	499	484	1,196
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	0.9995377	0.9994432	0.9998203	0.9989962	0.9988451	0.9987408	0.9990011	0.9998526	1.0000000	0.9998186	
11.	Demand Jurisdictional Factor		0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	
12.	Retail Energy-Related Recoverable Costs (E)		(339)	(261)	(231)	(400)	(237)	(247)	475	482	478	490	499	484	1,193
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)		(339)	(261)	(231)	(400)	(237)	(247)	\$475	\$482	\$478	\$490	\$499	\$484	\$1,193

Notes:

- (A) Line 6 x 7.0542% x 1/12 (Jan-Jun) and Line 6 x 7.0273% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 38.575% (expansion factor of 1.632200).
- (B) Line 6 x 1.9471% x 1/12 (Jan-Jun) and Line 6 x 1.8946% x 1/12 (Jul-Dec).
- (C) Line 6 is reported on Schedule 7E.
- (D) Line 8 is reported on Schedule 5E.
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Current Period Actual / Estimated Amount
January 2016 to December 2016

Form 42-8E
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Return on Capital Investments, Depreciation and Taxes
For Project: Big Bend Gypsum Storage Facility
(in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$8,829	\$296	\$438	(\$784)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,779
b.	Clearings to Plant		8,829	296	438	(784)	0	0	0	0	0	0	0	36,872	\$45,651
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other - AFUDC (excl from CWIP)		0	0	3,453	3,759	4,659	2,747	22,253	0	0	0	0	0	\$36,872
2.	Plant-in-Service/Depreciation Base (A)	\$21,419,434	\$21,428,263	\$21,428,559	\$21,428,997	\$21,428,213	\$21,428,213	\$21,428,213	\$21,428,213	\$21,428,213	\$21,428,213	\$21,428,213	\$21,428,213	\$21,465,085	
3.	Less: Accumulated Depreciation	(665,860)	(717,624)	(769,409)	(821,195)	(872,982)	(924,767)	(976,552)	(1,028,337)	(1,080,122)	(1,131,907)	(1,183,692)	(1,235,477)	(1,287,262)	
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)	\$20,753,574	20,710,639	20,659,150	20,607,802	20,555,231	20,503,446	20,451,661	20,399,876	20,348,091	20,296,306	20,244,521	20,192,736	20,177,823	
6.	Average Net Investment		20,732,106	20,684,894	20,633,476	20,581,516	20,529,338	20,477,553	20,425,768	20,373,983	20,322,198	20,270,413	20,218,628	20,185,279	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$121,874	\$121,596	\$121,294	\$120,988	\$120,682	\$120,377	\$119,615	\$119,312	\$119,008	\$118,705	\$118,402	\$118,207	\$1,440,060
b.	Debt Component Grossed Up For Taxes (C)		33,640	33,563	33,480	33,395	33,311	33,227	32,249	32,167	32,085	32,004	31,922	31,869	392,912
8.	Investment Expenses														
a.	Depreciation (D)		\$51,764	\$51,785	\$51,786	\$51,787	\$51,785	\$51,785	\$51,785	\$51,785	\$51,785	\$51,785	\$51,785	\$51,785	\$621,402
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)		\$207,278	\$206,944	\$206,560	\$206,170	\$205,778	\$205,389	\$203,649	\$203,264	\$202,878	\$202,494	\$202,109	\$201,861	\$2,454,374
a.	Recoverable Costs Allocated to Energy		207,278	206,944	206,560	206,170	205,778	205,389	203,649	203,264	202,878	202,494	202,109	201,861	2,454,374
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	0.9995377	0.9994432	0.9998203	0.9989962	0.9988451	0.9987408	0.9990011	0.9998526	1.0000000	0.9998186	
11.	Demand Jurisdictional Factor		0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	
12.	Retail Energy-Related Recoverable Costs (E)		207,278	206,944	206,465	206,055	205,741	205,183	203,414	203,008	202,675	202,464	202,109	201,824	2,453,160
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)		\$207,278	\$206,944	\$206,465	\$206,055	\$205,741	\$205,183	\$203,414	\$203,008	\$202,675	\$202,464	\$202,109	\$201,824	\$2,453,160

Notes:

- (A) Applicable depreciable base for Big Bend; accounts 311.40
- (B) Line 6 x 7.0542% x 1/12 (Jan-Jun) and Line 6 x 7.0273% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 38.575% (expansion factor of 1.632200).
- (C) Line 6 x 1.9471% x 1/12 (Jan-Jun) and Line 6 x 1.8946% x 1/12 (Jul-Dec).
- (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 Current Period Actual / Estimated Amount
January 2016 to December 2016

Form 42-8E
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Return on Capital Investments, Depreciation and Taxes
 For Project: Big Bend Coal Combustion By-Products (CCR Rule)
 (in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$201	\$0	\$304	\$6,243	\$1,000	\$2,000	\$6,495	\$31,500	\$71,000	\$162,000	\$280,743
b.	Clearings to Plant		0	0	0	0	0	0	0	5,085	1,400	10,000	10,000	78,000	\$104,485
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other - AFUDC (excl from CWIP)		0	0	0	0	0	0	0	0	0	0	0	0	\$0
2.	Plant-in-Service/Depreciation Base (A)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,085	\$6,485	\$16,485	\$26,485	\$104,485	
3.	Less: Accumulated Depreciation	0	0	0	0	0	0	0	0	0	(13)	(29)	(70)	(136)	
4.	CWIP - Non-Interest Bearing	0	0	0	201	201	505	6,748	7,748	4,663	9,758	31,258	92,258	176,258	
5.	Net Investment (Lines 2 + 3 + 4)	\$0	0	0	201	201	505	6,748	7,748	9,748	16,230	47,714	118,673	280,607	
6.	Average Net Investment		0	0	101	201	353	3,627	7,248	8,748	12,989	31,972	83,194	199,640	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$0	\$0	\$1	\$1	\$2	\$21	\$42	\$51	\$76	\$187	\$487	\$1,169	\$2,037
b.	Debt Component Grossed Up For Taxes (C)		0	0	0	0	1	6	11	14	21	50	131	315	549
8.	Investment Expenses														
a.	Depreciation (D)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13	\$16	\$41	\$66	\$136
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	\$1	\$1	\$3	\$27	\$53	\$65	\$110	\$253	\$659	\$1,550	\$2,722
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		0	0	1	1	3	27	53	65	110	253	659	1,550	2,722
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	0.9995377	0.9994432	0.9998203	0.9989962	0.9988451	0.9987408	0.9990011	0.9998526	1.0000000	0.9998186	
11.	Demand Jurisdictional Factor		0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	
12.	Retail Energy-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (F)		0	0	1	1	3	27	53	65	110	252	656	1,544	2,711
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$0	\$0	\$1	\$1	\$3	\$27	\$53	\$65	\$110	\$252	\$656	\$1,544	\$2,711

Notes:

- (A) Applicable depreciable base for Big Bend; accounts 312.44
- (B) Line 6 x 7.0542% x 1/12 (Jan-Jun) and Line 6 x 7.0273% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 38.575% (expansion factor of 1.632200).
- (C) Line 6 x 1.9471% x 1/12 (Jan-Jun) and Line 6 x 1.8946% x 1/12 (Jul-Dec).
- (D) Applicable depreciation rate is 3.0%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual / Estimated Amount
January 2016 to June 2016

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Calculation of Revenue Requirement Rate of Return
 (In Dollars)

	(1)	(2)	(3)	(4)
	Jurisdictional Rate Base Actual May 2015 (\$000)	Ratio	Cost Rate	Weighted Cost Rate
Long Term Debt	\$ 1,500,445	35.24%	5.33%	1.8783%
Short Term Debt	25,918	0.61%	0.71%	0.0043%
Preferred Stock	0	0.00%	0.00%	0.0000%
Customer Deposits	108,557	2.55%	2.27%	0.0579%
Common Equity	1,791,818	42.09%	10.25%	4.3142%
Deferred ITC - Weighted Cost	7,573	0.18%	7.96%	0.0143%
Accumulated Deferred Income Taxes Zero Cost ITCs	<u>823,006</u>	<u>19.33%</u>	0.00%	<u>0.0000%</u>
Total	\$ <u>4,257,317</u>	<u>100.00%</u>		<u>6.27%</u>

ITC split between Debt and Equity:

Long Term Debt	\$ 1,500,445	Long Term Debt	45.22%
Short Term Debt	25,918	Short Term Debt	0.78%
Equity - Preferred	0	Equity - Preferred	\$0
Equity - Common	<u>1,791,818</u>	Equity - Common	<u>54.00%</u>
Total	\$ <u>3,318,182</u>	Total	<u>100.00%</u>

Deferred ITC - Weighted Cost:

Debt = .0143% * 46.00%	0.0066%
Equity = .0143% * 54.00%	<u>0.0077%</u>
Weighted Cost	<u>0.0143%</u>

Total Equity Cost Rate:

Preferred Stock	0.0000%
Common Equity	4.3142%
Deferred ITC - Weighted Cost	<u>0.0077%</u>
	4.3219%
Times Tax Multiplier	1.632200
Total Equity Component	<u>7.0542%</u>

Total Debt Cost Rate:

Long Term Debt	1.8783%
Short Term Debt	0.0043%
Customer Deposits	0.0579%
Deferred ITC - Weighted Cost	<u>0.0066%</u>
Total Debt Component	<u>1.9471%</u>
	<u>9.0013%</u>

Notes:

Column (1) - Per WACC Stipulation & Settlement Agreement Dated July 17, 2012, and 2013 Base Rates Settlement Agreement Dated September 6, 2013.
 Column (2) - Column (1) / Total Column (1)
 Column (3) - Per WACC Stipulation & Settlement Agreement Dated July 17, 2012, and 2013 Base Rates Settlement Agreement Dated September 6, 2013.
 Column (4) - Column (2) x Column (3)

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual / Estimated Amount
July 2016 to December 2016

Form 42 - 9E
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Calculation of Revenue Requirement Rate of Return
 (In Dollars)

	(1)	(2)	(3)	(4)
	Jurisdictional Rate Base Actual May 2016 (\$000)	Ratio	Cost Rate	Weighted Cost Rate
		%	%	%
Long Term Debt	\$ 1,548,383	35.17%	5.17%	1.82%
Short Term Debt	25,435	0.58%	0.90%	0.01%
Preferred Stock	0	0.00%	0.00%	0.00%
Customer Deposits	106,847	2.43%	2.29%	0.06%
Common Equity	1,847,526	41.96%	10.25%	4.30%
Deferred ITC - Weighted Cost	7,686	0.17%	7.89%	0.01%
Accumulated Deferred Income Taxes Zero Cost ITCs	<u>866,653</u>	<u>19.69%</u>	0.00%	<u>0.00%</u>
Total	<u>\$ 4,402,530</u>	<u>100.00%</u>		<u>6.20%</u>

ITC split between Debt and Equity:

Long Term Debt	\$ 1,548,383	Long Term Debt	45.26%
Short Term Debt	25,435	Short Term Debt	0.74%
Equity - Preferred	0	Equity - Preferred	\$0
Equity - Common	<u>1,847,526</u>	Equity - Common	<u>54.00%</u>
Total	<u>\$ 3,421,345</u>	Total	<u>100.00%</u>

Deferred ITC - Weighted Cost:

Debt = .0100% * 46.00%	0.0046%
Equity = .0100% * 54.00%	<u>0.0054%</u>
Weighted Cost	<u>0.0100%</u>

Total Equity Cost Rate:

Preferred Stock	0.0000%
Common Equity	4.3000%
Deferred ITC - Weighted Cost	<u>0.0054%</u>
	4.3054%
Times Tax Multiplier	1.632200
Total Equity Component	<u>7.0273%</u>

Total Debt Cost Rate:

Long Term Debt	1.8200%
Short Term Debt	0.0100%
Customer Deposits	0.0600%
Deferred ITC - Weighted Cost	<u>0.0046%</u>
Total Debt Component	<u>1.8946%</u>
	<u>8.9219%</u>

Notes:

Column (1) - Per WACC Stipulation & Settlement Agreement Dated July 17, 2012, and 2013 Base Rates Settlement Agreement Dated September 6, 2013.
 Column (2) - Column (1) / Total Column (1)
 Column (3) - Per WACC Stipulation & Settlement Agreement Dated July 17, 2012, and 2013 Base Rates Settlement Agreement Dated September 6, 2013.
 Column (4) - Column (2) x Column (3)