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March 1, 2017

VIA: ELECTRONIC FILING

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

Re: Fuel and Purchased Power Cost Recovery Clause with Generating Performance
Incentive Factor; FPSC Docket No. 170001-EI

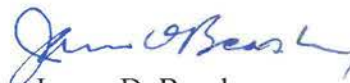
Dear Ms. Stauffer:

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

1. Tampa Electric Company's Petition for Approval of Fuel Cost Recovery and Capacity Cost Recovery Net True-Ups for the Twelve Month Period Ending December 2016.
2. Tampa Electric Company's Prepared Direct Testimony and Exhibit (PAR-1) of Penelope A. Rusk regarding Fuel and Purchased Power Cost Recovery and Capacity Cost Recovery Final True-Up for the period January 2016 through December 2016.

Thank you for your assistance in connection with this matter.

Sincerely,


James D. Beasley

JDB/pp
Attachments

cc: All Parties of Record (w/attachments)

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

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

DOCKET NO. 170001-EI
FILED: March 1, 2017

**TAMPA ELECTRIC COMPANY'S PETITION FOR APPROVAL OF FUEL
COST RECOVERY AND CAPACITY COST RECOVERY NET TRUE-UPS
FOR THE TWELVE MONTH PERIOD ENDING DECEMBER 2016**

Tampa Electric Company ("Tampa Electric" or "the company") hereby petitions this Commission for approval of the company's net fuel and purchased power cost recovery true-up amount of \$21,571,557 under-recovery, and net capacity cost recovery true-up amount of \$4,411,715 under-recovery, both for the twelve-month period ending December 2016. In support of this Petition, Tampa Electric states as follows:

1. The \$21,571,557 net fuel and purchased power true-up under-recovery for the period January 2016 through December 2016 was calculated in accordance with the methodology set forth in Schedule 1, page 2 of 2, attached to Order No. 10093, dated June 19, 1981. This calculation and the supporting documentation are contained in the prepared testimony and exhibit of Tampa Electric witness Penelope A. Rusk, which are being filed together with this Petition and are incorporated herein by reference.

2. By Order No. PSC-16-0547-FOF-EI, the Commission approved fuel factors for the period commencing January 2017. These factors reflected an actual/estimated true-up over-recovery, including interest, for the period January 2016 through December 2016 of \$122,639,796 which was also approved in Order No. PSC-16-0547-FOF-EI. The actual over-recovery, including interest, for the period January 2016 through December 2016 is

\$101,068,239. The \$101,068,239 actual over-recovery, less the estimated over-recovery of \$122,639,796 which is currently reflected in charges for the period beginning January 2017, results in a net fuel true-up under-recovery of \$21,571,557 that is to be included in the calculation of the fuel factors for the period beginning January 2018.

3. The \$4,411,715 net capacity true-up under-recovery for the period January 2016 through December 2016 was calculated in accordance with the methodology set forth in Order No. 25773, dated February 24, 1992. This calculation and the supporting documentation are contained in the prepared direct testimony and exhibit of Tampa Electric witness Penelope A. Rusk.

4. By Order No. PSC-16-0547-FOF-EI, the Commission approved capacity factors for the period commencing January 2017. These factors reflected an actual/estimated true-up under-recovery, including interest, for the period January 2016 through December 2016 of \$2,986,060, which was also approved in Order No. PSC-16-0547-FOF-EI. The actual under-recovery, including interest, for the period January 2016 through December 2016 is \$7,397,775. The \$7,397,775 actual under-recovery, less the estimated/actual under-recovery of \$2,986,060 which is currently reflected in charges for the period beginning January 2017, results in a net capacity true-up under-recovery of \$4,411,715 that is to be included in the calculation of the capacity factors for the period beginning January 2018.

WHEREFORE, Tampa Electric Company respectfully requests the Commission to approve the company's net fuel true-up amount of \$21,571,557 under-recovery and authorize the inclusion of this amount in the calculation of the fuel factors for the period beginning January 2018; and to approve Tampa Electric's net capacity true-up amount of \$4,411,715 under-

recovery for the period ending December 2016 and authorize the inclusion of this amount in the calculation of the capacity factors for the period beginning January 2018.

DATED this 1st day of March 2017.

Respectfully submitted,



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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 delivery on this 15th day of March 2017, to the following:

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ATTORNEY



BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO. 170001-EI
FUEL & PURCHASED POWER COST RECOVERY
AND
CAPACITY COST RECOVERY

2016 FINAL TRUE-UP
TESTIMONY AND EXHIBITS

PENELOPE A. RUSK

FILED: MARCH 1, 2017

1 **BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION**

2 **PREPARED DIRECT TESTIMONY**

3 **OF**

4 **PENELOPE A. RUSK**

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

7
8 **A.** My name is Penelope A. Rusk. My business address is 702
9 North Franklin Street, Tampa, Florida 33602. I am employed
10 by Tampa Electric Company ("Tampa Electric" or "company")
11 in the position of Manager, Rates in the Regulatory
12 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 20 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 duties include managing cost recovery for fuel and
3 purchased power, interchange sales, capacity payments,
4 and approved environmental projects.

5
6 **Q.** What is the purpose of your testimony?

7
8 **A.** The purpose of my testimony is to present, for the
9 Commission's review and approval, the final true-up
10 amounts for the period January 2016 through December 2016
11 for the Fuel and Purchased Power Cost Recovery Clause
12 ("Fuel Clause"), the Capacity Cost Recovery Clause
13 ("Capacity Clause"), and the wholesale incentive
14 benchmark for January 2017 through December 2017.

15
16 **Q.** What is the source of the data which you will present by
17 way of testimony or exhibit in this process?

18
19 **A.** Unless otherwise indicated, the actual data is taken from
20 the books and records of Tampa Electric. The books and
21 records are kept in the regular course of business in
22 accordance with generally accepted accounting principles
23 and practices and provisions of the Uniform System of
24 Accounts as prescribed by the Florida Public Service
25 Commission ("Commission").

1 Q. Have you prepared an exhibit in this proceeding?

2

3 A. Yes. Exhibit No. PAR-1, consisting of five documents which
4 are described later in my testimony, was prepared under
5 my direction and supervision.

6

7 **Capacity Cost Recovery Clause**

8 Q. What is the final true-up amount for the Capacity Clause
9 for the period January 2016 through December 2016?

10

11 A. The final true-up amount for the Capacity Clause for the
12 period January 2016 through December 2016 is an under-
13 recovery of \$4,411,715.

14

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

16

17 A. Document No. 1, page 1 of 4, entitled "Tampa Electric
18 Company Capacity Cost Recovery Clause Calculation of
19 Final True-up Variances for the Period January 2016
20 Through December 2016", provides the calculation for the
21 final under-recovery of \$4,411,715. The actual capacity
22 cost under-recovery, including interest, was \$7,397,775
23 for the period January 2016 through December 2016 as
24 identified in Document No. 1, pages 1 and 2 of 4. This
25 amount, less the \$2,986,060 actual/estimated under-

1 recovery approved in Order No. PSC-16-0547-FOF-EI issued
2 December 5, 2016 in Docket No. 160001-EI, results in a
3 final under-recovery of \$4,411,715 for the period, as
4 identified in Document No. 1, page 4 of 4. This amount
5 will be applied in the calculation of the capacity cost
6 recovery factors for the period January 2018 through
7 December 2018.

8
9 **Q.** What is the estimated effect of this \$4,411,715 under-
10 recovery for the January 2016 through December 2016 period
11 on residential bills during January 2018 through December
12 2018?

13
14 **A.** The \$4,411,715 under-recovery will increase a 1,000 kWh
15 residential bill by approximately \$0.28.

16
17 **Fuel and Purchased Power Cost Recovery Clause**

18 **Q.** What is the final true-up amount for the Fuel Clause for
19 the period January 2016 through December 2016?

20
21 **A.** The final Fuel Clause true-up for the period January 2016
22 through December 2016 is an under-recovery of
23 \$21,571,557. The actual fuel cost over-recovery,
24 including interest, was \$101,068,239 for the period
25 January 2016 through December 2016. This \$101,068,239

1 amount, less the \$122,639,796 actual/estimated over-
2 recovery amount approved in Order No. PSC-16-0547-FOF-EI,
3 issued December 5, 2016 in Docket No. 160001-EI, results
4 in a net under-recovery amount for the period of
5 \$21,571,557.

6
7 **Q.** What is the estimated effect of the \$21,571,557 under-
8 recovery for the January 2016 through December 2016 period
9 on residential bills during January 2018 through December
10 2018?

11
12 **A.** The \$21,571,557 under-recovery will increase a 1,000 kWh
13 residential bill by approximately \$1.13.

14
15 **Q.** Please describe Document No. 2 of your exhibit.

16
17 **A.** Document No. 2 is entitled "Tampa Electric Company Final
18 Fuel and Purchased Power Over/(Under) Recovery for the
19 Period January 2016 Through December 2016". It shows the
20 calculation of the final fuel under-recovery of
21 \$21,571,557.

22
23 Line 1 shows the total company fuel costs of \$648,541,229
24 for the period January 2016 through December 2016. The
25 jurisdictional amount of total fuel costs is

1 \$648,355,747, as shown on line 2. This amount is compared
2 to the jurisdictional fuel revenues applicable to the
3 period on line 3 to obtain the actual over-recovered fuel
4 costs for the period, shown on line 4. The resulting
5 \$82,662,587 over-recovered fuel costs for the period,
6 interest, true-up collected and the prior period true-up
7 shown on lines 5 through 8 respectively, constitute the
8 actual over-recovery amount of \$101,068,239 shown on line
9 9. The \$101,068,239 actual amount less the \$122,639,796
10 actual/estimated over-recovery amount shown on line 10,
11 results in a final under-recovery amount of \$21,571,557
12 for the period January 2016 through December 2016, as
13 shown on line 11.

14
15 **Q.** Please describe Document No. 3 of your exhibit.

16
17 **A.** Document No. 3 is entitled "Tampa Electric Company
18 Calculation of True-up Amount Actual vs. Original
19 Estimates for the Period January 2016 Through December
20 2016." It shows the calculation of the actual over-
21 recovery compared to the estimate for the same period.

22
23 **Q.** What was the total fuel and net power transaction cost
24 variance for the period January 2016 through December
25 2016?

1 **A.** As shown on line A7 of Document No. 3, the fuel and net
2 power transaction cost is \$67,063,834 less than the amount
3 originally estimated.

4
5 **Q.** What was the variance in jurisdictional fuel revenues for
6 the period January 2016 through December 2016?

7
8 **A.** As shown on line C3 of Document No. 3, the company
9 collected \$16,081,168, or 2.2 percent greater
10 jurisdictional fuel revenues than originally estimated.

11
12 **Q.** Please describe Document No. 4 of your exhibit.

13
14 **A.** Document No. 4 contains Commission Schedules A1 and A2
15 for the month of December and the year-end period-to-date
16 summary of transactions for each of Commission Schedules
17 A6, A7, A8, A9, as well as capacity information on
18 Schedule A12.

19
20 **Q.** Please describe Document No. 5 of your exhibit.

21
22 **A.** Document No. 5 provides the capital costs and fuel savings
23 for the Polk Unit 1 and the Big Bend Units 1-4 ignition
24 conversion projects for the period January 2016 through
25 December 2016. This document also contains the capital

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structure components and cost rates relied upon to calculate the revenue requirements rate of return on capital projects recovered through the fuel clause.

The Polk Unit 1 ignition conversion project capital costs, including depreciation and return, for the period January 2016 through December 2016 are less than the project's fuel savings and provide a net benefit to customers. This is shown on Document No. 5, page 1, line 33. Therefore, the Polk Unit 1 ignition conversion project capital costs should be recovered through the fuel clause in accordance with FPSC Order No. PSC-12-0498-PAA-EI, issued in Docket No. 120153-EI on September 27, 2012.

The Big Bend Units 1-4 ignition conversion project capital costs, including depreciation and return, for the period are less than the fuel savings resulting from the project, and provide a net benefit to customers, as shown on Document No. 5, page 2, line 33. Therefore, the Big Bend Units 1-4 ignition conversion project capital costs should be recovered through the fuel clause in accordance with FPSC Order No. PSC-14-0309-PAA-EI, issued in Docket No. 140032-EI on June 12, 2014.

1 **Wholesale Incentive Benchmark**

2 **Q.** What is Tampa Electric's wholesale incentive benchmark
3 for 2017, as derived in accordance with Order No. PSC-01-
4 2371-FOF-EI, in Docket No. 010283-EI?

5
6 **A.** The company's 2017 benchmark is \$1,493,095, which is the
7 three-year average of \$3,298,966, 496,810, and \$683,509
8 actual gains on non-separated wholesale sales, excluding
9 emergency sales, for 2014, 2015, and 2016, respectively.

10
11 **Q.** Does this conclude your testimony?

12
13 **A.** Yes.
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TAMPA ELECTRIC COMPANY

FUEL AND PURCHASED POWER COST RECOVERY

AND

CAPACITY COST RECOVERY

FUEL AND PURCHASED POWER COST RECOVERY
AND
CAPACITY COST RECOVERY
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EXHIBIT TO THE TESTIMONY OF
PENELOPE A. RUSK

DOCUMENT NO. 1

FINAL CAPACITY OVER/(UNDER)RECOVERY FOR
JANUARY 2016 - DECEMBER 2016

TAMPA ELECTRIC COMPANY
CAPACITY COST RECOVERY CLAUSE
CALCULATION OF FINAL TRUE-UP VARIANCES
FOR THE PERIOD JANUARY 2016 THROUGH DECEMBER 2016

1. Actual End-of-Period True-up: Over/(Under) Recovery	(\$7,397,775)
2. Less: Actual/Estimated Over/(Under) Recovery Per Order No. PSC-16-0547-FOF-EI For the January 2016 Through December 2016 Period	<u>(2,986,060)</u>
3. Final True-up: Over/(Under) Recovery to Be Carried Forward to the January 2018 Through December 2018 Period	<u>(\$4,411,715)</u>

TAMPA ELECTRIC COMPANY
CAPACITY COST RECOVERY CLAUSE
CALCULATION OF FINAL TRUE-UP AMOUNT
FOR THE PERIOD JANUARY 2016 THROUGH DECEMBER 2016

	Actual Jan-16	Actual Feb-16	Actual Mar-16	Actual Apr-16	Actual May-16	Actual Jun-16	Actual Jul-16	Actual Aug-16	Actual Sep-16	Actual Oct-16	Actual Nov-16	Actual Dec-16	Total
1 UNIT POWER CAPACITY CHARGES	0	0	0	0	0	0	0	0	0	0	0	0	0
2 CAPACITY PAYMENTS TO COGENERATORS	0	0	0	0	0	0	0	0	0	0	0	0	0
3 SCHEDULE J.D. & EMERG CAPACITY CHARGES	1,231,451	2,244,153	2,242,223	2,252,253	3,205,047	4,476,611	3,832,517	3,826,358	3,841,230	3,810,497	3,811,172	2,249,023	37,022,535
4 INCREMENTAL SECURITY O&M COSTS	0	0	0	0	0	0	0	0	0	0	0	0	0
5 (CAPACITY REVENUES)	(188,374)	(67,143)	(45,918)	(75,099)	(17,741)	(27,459)	(233,227)	(117,789)	(111,666)	(118,743)	17,738	(33,089)	(1,018,510)
6 TOTAL CAPACITY DOLLARS	1,043,077	2,177,010	2,196,305	2,177,154	3,187,306	4,449,152	3,599,290	3,708,569	3,729,564	3,691,754	3,828,910	2,215,934	36,004,025
7 JURISDICTIONAL PERCENTAGE	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367	0.9958367
8 JURISDICTIONAL CAPACITY DOLLARS	1,038,734	2,167,946	2,187,161	2,168,090	3,174,037	4,430,629	3,584,305	3,693,129	3,714,037	3,676,384	3,812,969	2,206,709	35,854,130
9 CAPACITY COST RECOVERY REVENUES (Net of Revenue Taxes)	2,237,815	2,089,102	1,963,140	2,085,524	2,287,751	2,700,140	2,891,092	2,846,712	2,869,565	2,568,498	2,119,338	2,054,680	28,713,357
10 PRIOR PERIOD TRUE-UP PROVISION	183,647	183,647	183,647	183,647	183,647	183,647	183,647	183,647	183,647	183,647	183,647	183,652	2,203,769
11 CAPACITY COST RECOVERY REVENUES APPLICABLE TO CURRENT PERIOD (Net of Revenue Taxes)	2,421,462	2,272,749	2,146,787	2,269,171	2,471,398	2,883,787	3,074,739	3,030,359	3,053,212	2,752,145	2,302,985	2,238,332	30,917,126
12 TRUE-UP PROVISION FOR PERIOD OVER/(UNDER) RECOVERY (Line 11 - Line 8)	1,382,728	104,803	(40,374)	101,081	(702,639)	(1,546,842)	(509,566)	(662,770)	(660,825)	(924,239)	(1,509,984)	31,623	(4,937,004)
13 INTEREST PROVISION FOR PERIOD	117	311	275	201	40	(402)	(814)	(1,108)	(1,485)	(1,996)	(2,557)	(3,659)	(11,077)
14 OTHER ADJUSTMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
15 TRUE-UP AND INT. PROVISION BEGINNING OF PERIOD - OVER/(UNDER) RECOVERY	(245,925)	953,273	874,740	650,994	568,629	(317,617)	(2,048,508)	(2,742,535)	(3,590,060)	(4,436,017)	(5,545,899)	(7,242,087)	(245,925)
16 PRIOR PERIOD TRUE-UP PROVISION COLLECTED/(REFUNDED) THIS PERIOD	(183,647)	(183,647)	(183,647)	(183,647)	(183,647)	(183,647)	(183,647)	(183,647)	(183,647)	(183,647)	(183,647)	(183,652)	(2,203,769)
17 END OF PERIOD TRUE-UP - OVER/(UNDER) RECOVERY (SUM OF LINES 12 - 16)	953,273	874,740	650,994	568,629	(317,617)	(2,048,508)	(2,742,535)	(3,590,060)	(4,436,017)	(5,545,899)	(7,242,087)	(7,397,775)	(7,397,775)

TAMPA ELECTRIC COMPANY
CAPACITY COST RECOVERY CLAUSE
CALCULATION OF FINAL TRUE-UP AMOUNT
FOR THE PERIOD JANUARY 2016 THROUGH DECEMBER 2016

	Actual Jan-16	Actual Feb-16	Actual Mar-16	Actual Apr-16	Actual May-16	Actual Jun-16	Actual Jul-16	Actual Aug-16	Actual Sep-16	Actual Oct-16	Actual Nov-16	Actual Dec-16	Total
1 BEGINNING TRUE-UP AMOUNT	(245,925)	953,273	874,740	650,994	568,629	(317,617)	(2,048,508)	(2,742,535)	(3,590,060)	(4,436,017)	(5,545,899)	(7,242,087)	(245,925)
2 ENDING TRUE-UP AMOUNT BEFORE INTEREST (LINE 1 + LINE 2)	953,156	874,429	650,719	568,428	(317,657)	(2,048,106)	(2,741,721)	(3,588,952)	(4,434,532)	(5,543,903)	(7,239,530)	(7,394,116)	(7,386,698)
3 TOTAL BEGINNING & ENDING TRUE-UP AMT. (LINE 1 + LINE 2)	707,231	1,827,702	1,525,459	1,219,422	250,972	(2,365,723)	(4,790,229)	(6,331,487)	(8,024,592)	(9,979,920)	(12,785,429)	(14,636,203)	(7,632,623)
4 AVERAGE TRUE-UP AMOUNT (50% OF LINE 3)	353,616	913,851	762,730	609,711	125,486	(1,182,862)	(2,395,115)	(3,165,744)	(4,012,296)	(4,989,960)	(6,392,715)	(7,318,102)	(3,816,312)
5 INTEREST RATE % - 1ST DAY OF MONTH	0.400	0.400	0.420	0.440	0.340	0.430	0.380	0.430	0.410	0.480	0.480	0.480	NA
6 INTEREST RATE % - 1ST DAY OF NEXT MONTH	0.400	0.420	0.440	0.340	0.430	0.380	0.430	0.410	0.480	0.480	0.480	0.720	NA
7 TOTAL (LINE 5 + LINE 6)	0.800	0.820	0.860	0.780	0.770	0.810	0.810	0.840	0.890	0.960	0.960	1,200	NA
8 AVERAGE INTEREST RATE % (50% OF LINE 7)	0.400	0.410	0.430	0.390	0.385	0.405	0.405	0.420	0.445	0.480	0.480	0.600	NA
9 MONTHLY AVERAGE INTEREST RATE % (LINE 8/12)	0.033	0.034	0.036	0.033	0.032	0.034	0.034	0.035	0.037	0.040	0.040	0.050	NA
10 INTEREST PROVISION (LINE 4 X LINE 9)	117	311	275	201	40	(402)	(614)	(1,108)	(1,485)	(1,996)	(2,557)	(3,659)	(11,077)

TAMPA ELECTRIC COMPANY
CAPACITY COST RECOVERY CLAUSE
CALCULATION OF FINAL TRUE-UP VARIANCES
FOR THE PERIOD JANUARY 2016 THROUGH DECEMBER 2016

	(1)	(2)	(3)	(4)
	ACTUAL	ACTUAL/ ESTIMATED	VARIANCE (1) - (2)	% CHANGE (3)/(2)
1 UNIT POWER CAPACITY CHARGES	\$0	\$0	\$0	0.00%
2 CAPACITY PAYMENTS TO COGENERATORS	0	0	0	0.00%
3 SCHEDULE J & D CAPACITY CHARGES	37,022,535	\$34,803,658	2,218,877	6.00%
4 INCREMENTAL SECURITY O&M COSTS	0	0	0	0.00%
5 (CAPACITY REVENUES)	(1,018,510)	(843,469)	(175,041)	20.75%
6 TOTAL CAPACITY DOLLARS	\$36,004,025	\$33,960,189	\$2,043,836	6.02%
7 JURISDICTIONAL PERCENTAGE	99.58367%	99.58367%	0.00000%	0.00%
8 JURISDICTIONAL CAPACITY DOLLARS	\$35,854,130	\$33,818,802	\$2,035,328	6.02%
9 CAPACITY COST RECOVERY REVENUES (Net of Revenue Taxes)	28,713,357	31,086,289	(2,372,932)	-7.63%
10 PRIOR PERIOD TRUE-UP PROVISION	2,203,769	2,203,769	0	0.00%
11 CAPACITY COST RECOVERY REVENUES APPLICABLE TO CURRENT PERIOD (Net of Revenue Taxes)	\$30,917,126	\$33,290,058	(\$2,372,932)	-7.13%
12 TRUE-UP PROVISION FOR PERIOD OVER/(UNDER) RECOVERY (Line 11 - Line 8)	(\$4,937,004)	(\$528,744)	(\$4,408,260)	833.72%
13 INTEREST PROVISION FOR PERIOD	(11,077)	(7,622)	(3,455)	45.33%
14 OTHER ADJUSTMENT	0	0	0	0.00%
15 TRUE-UP AND INT. PROVISION BEGINNING OF PERIOD - OVER/(UNDER) RECOVERY	(245,925)	(245,925)	0	0.00%
16 PRIOR PERIOD TRUE-UP PROVISION COLLECTED/(REFUNDED) THIS PERIOD	(2,203,769)	(2,203,769)	0	0.00%
17 END OF PERIOD TRUE-UP - OVER/(UNDER) RECOVERY (SUM OF LINES 12 - 16)	(\$7,397,775)	(\$2,986,060)	(\$4,411,715)	147.74%

EXHIBIT TO THE TESTIMONY OF
PENELOPE A. RUSK

DOCUMENT NO. 2

FINAL FUEL AND PURCHASED POWER OVER/(UNDER)RECOVERY
FOR
JANUARY 2016 - DECEMBER 2016

TAMPA ELECTRIC COMPANY
FINAL FUEL AND PURCHASED POWER OVER/(UNDER) RECOVERY
FOR THE PERIOD
JANUARY 2016 THROUGH DECEMBER 2016

1 TOTAL FUEL COSTS FOR THE PERIOD	\$648,541,229
2 JURISDICTIONAL FUEL COSTS (INCL. ALL ADJUSTMENTS)	648,355,747
3 JURISDICTIONAL FUEL REVENUES APPLICABLE TO THE PERIOD	<u>731,018,334</u>
4 ACTUAL OVER/(UNDER) RECOVERED FUEL COSTS FOR THE PERIOD (LINE 3 - LINE 2)	82,662,587
5 ADJUSTMENTS	0
6 INTEREST	347,354
7 TRUE-UP COLLECTED	(27,590,550)
8 PRIOR PERIOD TRUE-UP (ACTUAL ENDING 12/15)	<u>45,648,849</u>
9 ACTUAL OVER/(UNDER) RECOVERY FOR THE PERIOD (LINE 4 + LINE 5 + LINE 6 + LINE 7 + LINE 8)	101,068,239
10 PROJECTED OVER-RECOVERY PER PROJECTION FILED 9/1/16 (SCHEDULE E1-A LINE 3)	<u>122,639,796</u>
11 FINAL FUEL OVER/(UNDER) RECOVERY (LINE 9 - LINE 10)	<u><u>(\$21,571,557)</u></u>

EXHIBIT TO THE TESTIMONY OF
PENELOPE A. RUSK

DOCUMENT NO. 3

ACTUAL FUEL AND PURCHASED POWER TRUE-UP

VS.

ORIGINAL ESTIMATES

JANUARY 2016 - DECEMBER 2016

TAMPA ELECTRIC COMPANY
 CALCULATION OF TRUE-UP AMOUNT
 ACTUAL vs. ORIGINAL ESTIMATES
 FOR THE PERIOD
 JANUARY 2016 THROUGH DECEMBER 2016

	ACTUAL	ESTIMATED	VARIANCE AMOUNT	%
A 1. FUEL COST OF SYSTEM NET GENERATION	\$577,321,449	\$672,037,541	(\$94,716,092)	(14.1)
2. FUEL COST OF POWER SOLD	4,143,095	766,551	3,376,544	440.5
2a. GAINS FROM SALES	683,507	59,599	623,908	1,046.8
3. FUEL COST OF PURCHASED POWER	52,806,943	19,799,520	33,007,423	166.7
3a. DEMAND & NONFUEL COST OF PUR. PWR.	0	0	0	0.0
3b. PAYMENT TO QUALIFIED FACILITIES	5,087,616	2,333,480	2,754,136	118.0
4. ENERGY COST OF ECONOMY PURCHASES	9,180,981	13,554,320	(4,373,339)	(32.3)
6a. ADJ. - BIG BEND UNITS 1-4 IGNITERS CONVERSION PROJECT	5,639,188	4,894,041	745,147	15.2
6b. ADJ. - POLK 1 CONVERSION DEPRECIATION & ROI	3,810,067	3,812,311	(2,244)	(0.1)
6c. ADJ. - POLK WARM GAS CLEANUP	(478,413)	0	(478,413)	0.0
7. ADJUSTED TOTAL FUEL & NET PWR. TRANS. (SUM OF LINES A1 THRU 6c)	\$648,541,229	\$715,605,063	(\$67,063,834)	(9.4)
C 1. JURISDICTIONAL FUEL REVENUE	\$704,686,384	\$688,605,216	\$16,081,168	2.3
2. FUEL ADJUSTMENT NOT APPLICABLE	0	0	0	0.0
2a. TRUE-UP PROVISION	27,590,550	27,590,550	0	0.0
2b. INCENTIVE PROVISION	(1,258,600)	(1,258,600)	0	0.0
2c. ADJUSTMENT	0	0	0	0.0
3. JURIS. FUEL REVENUE APPL. TO PERIOD (Sum of Lines C1 through C2c)	731,018,334	714,937,166	16,081,168	2.2
6d. JURISD. TOTAL FUEL & NET PWR. TRANS.	648,355,747	715,605,063	(67,249,316)	(9.4)
7. TRUE-UP PROV.- THIS PER. (LINE C3-C6d)	82,662,587	(667,897)	83,330,484	(12,476.5)
7a. ADJUSTMENTS	0	0	0	0.0
8. INTEREST PROVISION - THIS PERIOD	347,354	122,224	225,130	184.2
8a. PRIOR MONTHS INTEREST ADJUSTMENT	0	0	0	0.0
8b. TOTAL TRUE-UP AMOUNT FOR PERIOD (LINE 7 through 8a)	\$83,009,941	(\$545,673)	\$83,555,614	(15,312.4)
9. TRUE-UP & INT. PROV. BEG. OF PERIOD (Beginning January 2016)	45,648,849	27,590,550	18,058,299	65.5
10. TRUE-UP COLLECTED (REFUNDED)	(27,590,550)	(27,590,550)	0	0.0
11. END OF PERIOD TOTAL NET TRUE-UP (LINE C8b through C10)	\$101,068,239	(\$545,673)	\$101,613,912	(18,621.8)

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

EXHIBIT TO THE TESTIMONY OF
PENELOPE A. RUSK

DOCUMENT NO. 4

FUEL AND PURCHASED POWER COST RECOVERY
YTD DECEMBER 2016

SCHEDULES A1 AND A2

AND

SCHEDULES A6 THROUGH A9

AND

SCHEDULE A12

FUEL AND PURCHASED POWER COST RECOVERY
SCHEDULES A1 AND A2

DECEMBER 2016

COMPARISON OF ESTIMATED AND ACTUAL
FUEL AND PURCHASED POWER COST RECOVERY FACTOR
TAMPA ELECTRIC COMPANY
MONTH OF: December 2016

	ACTUAL		ESTIMATED		DIFFERENCE		MW		DIFFERENCE		CENTS/KWH		DIFFERENCE	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
1. Fuel Cost of System Net Generation (A3)	50,228,428		51,344,723	-2.2%	(1,116,295)		1,379,125		1,434,020		(54,895)	-3.8%	3,64205	1.7%
2. Spent Nuclear Fuel Disposal Cost	0		0	0.0%	0		0		0		0	0.0%	0.00000	0.0%
3. Coal Car Investment	0		0	0.0%	0		0		0		0	0.0%	0.00000	0.0%
4a. Adjustments - Big Bend Units 1-4 Igniters Conversion Project	455,219		395,292	15.2%	59,927		0		0		0	0.0%	0.00000	0.0%
4b. Adjustments - Polk 1 Conversion Depreciation & ROI	306,256		306,586	-0.1%	(330)		0		0		0	0.0%	0.00000	0.0%
4c. Adjustments - Polk Warm Gas Cleanup	0		0	0.0%	0		0		0		0	0.0%	0.00000	0.0%
5. TOTAL COST OF GENERATED POWER (Lines 1 through 4c)	50,989,903		52,046,601	-2.0%	(1,056,698)		1,379,125		1,434,020		(54,895)	-3.8%	3,62942	1.9%
6. Fuel Cost of Purchased Power - Firm (A7)	1,869,242		509,450	266.9%	1,359,792		67,249		12,960		54,289	418.9%	2,77958	-29.3%
7. Energy Cost of Sch C X Econ. Purch. (Broker) (A9)	258,732		1,005,660	-74.3%	(746,928)		7,208		27,890		(20,682)	-74.2%	3,58951	-0.5%
8. Energy Cost of Other Econ. Purch. (Non-Broker) (A9)	0		0	0.0%	0		0		0		0	0.0%	0.00000	0.0%
9. Energy Cost of Sch. E Economy Purchases (A9)	0		0	0.0%	0		0		0		0	0.0%	0.00000	0.0%
10. Capacity Cost of Sch. E Economy Purchases	0		0	0.0%	0		0		0		0	0.0%	0.00000	0.0%
11. Payments to Qualifying Facilities (A8)	587,034		217,640	169.7%	369,394		26,247		7,610		18,637	244.9%	2,23658	-21.8%
12. TOTAL COST OF PURCHASED POWER (Lines 6 through 11)	2,715,008		1,732,750	56.7%	982,258		100,704		48,480		52,244	107.8%	3,57563	-24.6%
13. TOTAL AVAILABLE KWH (LINE 5 + LINE 12)							1,479,829		1,482,480		(2,651)	-0.2%		
14. Fuel Cost of Sch. D Jurisd. Sales (A6)	7,408		17,740	-58.2%	(10,332)		356		600		(244)	-40.7%	2,95667	-29.6%
15. Fuel Cost of Sch. C/GB Sales (A6)	61,573		0	0.0%	61,573		2,939		0		2,939	0.0%	0.00000	0.0%
16. Fuel Cost of OATT Sales (A6)	0		0	0.0%	0		0		0		0	0.0%	0.00000	0.0%
17. Fuel Cost of Market Base Sales (A6)	69,362		38,742	79.0%	30,620		2,753		1,100		1,653	150.3%	3,52200	-28.5%
18. Gains on Sales	7,564		4,664	62.2%	2,900		0		0		0	0.0%	0.00000	0.0%
19. TOTAL FUEL COST AND GAINS OF POWER SALES (LINE 14 + 15 + 16 + 17 + 18)	145,907		61,146	138.6%	84,761		6,048		1,700		4,348	255.8%	2,41248	-32.9%
20. Net Inadvertent Interchange							9		0		9	0.0%		
21. Wheeling Rec'd. less Wheeling Delvd.							935		0		935	0.0%		
22. Interchange and Wheeling Losses							1,025		37		988	2676.0%		
23. TOTAL FUEL AND NET POWER TRANSACTIONS (LINE 5 + 12 - 19 + 20 + 21 - 22)	53,559,004		53,718,205	-0.3%	(159,201)		1,473,700		1,480,743		(7,043)	-0.5%	3,63432	0.2%
24. Net Unbilled	(191,674)	(a)	(268,710)	(a)	77,036		(5,274)		(7,407)		2,133	-28.8%	3,63432	0.2%
25. Company Use	95,837	(a)	101,578	(a)	(5,741)		2,637		2,800		(163)	-5.8%	3,62779	0.2%
26. T & D Losses	2,984,614	(a)	3,627,862	(a)	(643,248)		82,123		100,002		(17,879)	-17.9%	3,62779	0.2%
27. System KWH Sales	53,559,004		53,718,205		(159,201)		1,394,214		1,385,348		8,866	0.6%	3,87760	-0.9%
28. Wholesale KWH Sales	0		0	0.0%	0		0		0		0	0.0%	0.00000	0.0%
29. Jurisdictional KWH Sales	53,559,004		53,718,205		(159,201)		1,394,214		1,385,348		8,866	0.6%	3,87760	-0.9%
30. Jurisdictional Less Multiplier														
31. Jurisdictional KWH Sales Adjusted for Line Losses	53,568,645		53,718,205		(149,560)		1,394,214		1,385,348		8,866	0.6%	3,84221	0.0%
32. Other	0		0	0.0%	0		1,394,214		1,385,348		8,866	0.6%	0.00000	-0.9%
33. True-up *	(2,299,207)		(2,299,207)		0		1,394,214		1,385,348		8,866	0.6%	(0.16491)	0.0%
34. Total Jurisdictional Fuel Cost (Excl. GPIF)	51,269,438		51,418,998		(149,560)		1,394,214		1,385,348		8,866	0.6%	3,67730	-0.6%
35. Revenue Tax Factor														
36. Fuel Cost Adjusted for Taxes (Excl. GPIF)	51,306,352		51,456,020		(149,668)		1,394,214		1,385,348		8,866	0.6%	3,67995	-0.9%
37. GPIF * (Already Adjusted for Taxes)	104,887		104,887		0		1,394,214		1,385,348		8,866	0.6%	0.00752	-0.6%
38. Fuel Cost Adjusted for Taxes (Incl. GPIF)	51,411,239		51,560,907	-0.3%	(149,668)		1,394,214		1,385,348		8,866	0.6%	3,66747	-0.9%
39. Fuel FAC Rounded to the Nearest .001 cents per KWH													3,722	-0.9%

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

COMPARISON OF ESTIMATED AND ACTUAL
FUEL AND PURCHASED POWER COST RECOVERY FACTOR
TAMPA ELECTRIC COMPANY
PERIOD TO DATE THROUGH: December 2016

	ACTUAL		ESTIMATED		DIFFERENCE		MW		DIFFERENCE		CENTS/KWH		DIFFERENCE	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
1. Fuel Cost of System Net Generation (A3)	577,321,449	-14.1%	672,037,541	-14.1%	(94,716,092)		17,623,305		18,868,690		(1,245,385)	-6.6%	3,275,900	-8.0%
2. Spent Nuclear Fuel Disposal Cost	0	0.0%	0	0.0%	0		0		0		0	0.0%	0.00000	0.0%
3. Coal Car Investment	0	0.0%	0	0.0%	0		0		0		0	0.0%	0.00000	0.0%
4a. Adjustments - Big Bend Units 1-4 Igniters Conversion Project	5,639,188	15.2%	4,894,041	15.2%	745,147		0		0		0	0.0%	0.00000	0.0%
4b. Adjustments - Polk 1 Conversion Depreciation & ROI	3,810,067	-0.1%	3,812,311	-0.1%	(2,244)		0		0		0	0.0%	0.00000	0.0%
4c. Adjustments - Polk Warm Gas Cleanup	(478,413)	0.0%	0	0.0%	(478,413)		(10,931)		0		(10,931)	0.0%	4.37666	0.0%
5. TOTAL COST OF GENERATED POWER (Lines 1 through 4c)	586,292,291	-13.9%	680,743,893	-13.9%	(94,451,602)		17,612,374		18,868,690		(1,256,316)	-6.7%	3,32887	-7.7%
6. Fuel Cost of Purchased Power - Firm (A7)	52,806,943	166.7%	19,799,520	166.7%	33,007,423		2,302,378		539,580		1,762,798	326.7%	2,29358	-37.5%
7. Energy Cost of Sch C X Econ. Purch. (Broker) (A9)	9,180,981	-32.3%	13,554,320	-32.3%	(4,373,339)		234,470		331,150		(96,680)	-29.2%	3,91563	-4.3%
8. Energy Cost of Other Econ. Purch. (Non-Broker) (A9)	0	0.0%	0	0.0%	0		0		0		0	0.0%	0.00000	0.0%
9. Energy Cost of Sch. E Economy Purchases (A9)	0	0.0%	0	0.0%	0		0		0		0	0.0%	0.00000	0.0%
10. Capacity Cost of Sch. E Economy Purchases	0	0.0%	0	0.0%	0		0		0		0	0.0%	0.00000	0.0%
11. Payments to Qualifying Facilities (A8)	5,087,616	118.0%	2,333,480	118.0%	2,754,136		237,279		90,110		147,169	163.3%	2,14415	-17.2%
13. TOTAL COST OF PURCHASED POWER (Lines 6 through 11)	67,075,640	88.0%	35,887,320	88.0%	31,388,220		2,774,127		960,840		1,813,287	188.7%	2,47190	-34.9%
13. TOTAL AVAILABLE KWH (LINE 5 + LINE 12)							20,386,501		19,829,530		556,971	2.8%		
14. Fuel Cost of Sch. D Jurisd. Sales (A6)	91,706	-70.1%	307,140	-70.1%	(215,434)		4,667		10,350		(5,683)	-54.9%	1,96499	-33.8%
15. Fuel Cost of Sch. C/GB Sales (A6)	1,976,091	0.0%	0	0.0%	1,976,091		87,697		0		87,697	0.0%	2,25332	0.0%
16. Fuel Cost of OATT Sales (A6)	0	0.0%	0	0.0%	0		0		0		0	0.0%	0.00000	0.0%
17. Fuel Cost of Market Base Sales (A6)	2,075,298	351.7%	459,411	351.7%	1,615,887		98,535		14,940		83,595	559.5%	2,10615	-31.5%
18. Gains on Sales	683,507	1046.8%	59,599	1046.8%	623,908									
19. TOTAL FUEL COST AND GAINS OF POWER SALES (LINE 14 + 15 + 16 + 17 + 18)	4,826,602	484.2%	826,150	484.2%	4,000,452		190,899		25,290		165,609	654.8%	2,52835	-22.6%
20. Net Inadvertent Interchange		0.0%		0.0%			(267)		0		(267)	0.0%		
21. Wheeling Rec'd. less Wheeling Del'vd.		0.0%		0.0%			23,187		0		23,187	0.0%		
22. Interchange and Wheeling Losses							25,259		572		24,687	4314.7%		
23. TOTAL FUEL AND NET POWER TRANSACTIONS (LINE 5 + 12 - 19 + 20 + 21 - 22)	648,541,229	-9.4%	715,605,063	-9.4%	(67,063,834)		20,193,263		19,803,668		389,595	2.0%	3,21167	-11.1%
24. Net Unbilled	(811,291)	(a)	(208,322)	(a)	(602,969)		(8,421)		1,662		(10,083)	-606.7%	9,63414	-176.9%
25. Company Use	1,075,541	(a)	1,215,855	(a)	(140,314)		33,537		33,600		(63)	-0.2%	3,20703	-11.4%
26. T & D Losses	29,793,081	(a)	35,275,228	(a)	(5,482,147)		925,460		977,882		(52,422)	-5.4%	3,21927	-10.8%
27. System KWH Sales	648,541,229		715,605,063		(67,063,834)		19,242,687		18,790,524		452,163	2.4%	3,37033	-11.5%
28. Wholesale KWH Sales	(286,447)		0		(286,447)		(8,504)		0		(8,504)	0.0%	3,36838	0.0%
29. Jurisdictional KWH Sales	648,254,782		715,605,063		(67,350,281)		19,234,183		18,790,524		443,659	2.4%	3,37033	-11.5%
30. Jurisdictional Less Multiplier														
31. Jurisdictional KWH Sales Adjusted for Line Losses	648,355,748		715,605,063		(67,249,315)		19,234,183		18,790,524		443,659	2.4%	3,37085	-10.0%
32. Other	0		0		0		19,234,183		18,790,524		443,659	2.4%	0.00000	0.0%
33. True-up *	(27,590,550)		(27,590,550)		0		19,234,183		18,790,524		443,659	2.4%	(0.14345)	-2.3%
34. Total Jurisdictional Fuel Cost (Excl. GP/IF)	620,765,198		688,014,513		(67,249,315)		19,234,183		18,790,524		443,659	2.4%	3,22741	-11.9%
35. Revenue Tax Factor													1,00072	0.0%
36. Fuel Cost Adjusted for Taxes (Excl. GP/IF)	621,212,151		688,509,883		(67,297,732)		19,234,183		18,790,524		443,659	2.4%	3,22973	-11.9%
37. GP/IF * (Already Adjusted for Taxes)	1,258,600		1,258,600		0		19,234,183		18,790,524		443,659	2.4%	0.00654	-2.3%
38. Fuel Cost Adjusted for Taxes (Incl. GP/IF)	622,470,751		689,768,483		(67,297,732)		19,234,183		18,790,524		443,659	2.4%	3,23627	-11.8%
39. Fuel FAC Rounded to the Nearest .001 cents per KWH													3.671	-11.8%

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

CALCULATION OF TRUE-UP AND INTEREST PROVISION
TAMPA ELECTRIC COMPANY
MONTH OF: December 2016

	CURRENT MONTH			PERIOD TO DATE		
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT %	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT %
A. FUEL COST & NET POWER TRANSACTION						
1. FUEL COST OF SYSTEM NET GENERATION	50,228,428	51,344,723	(1,116,295) -2.2%	577,321,449	672,037,541	(94,716,092) -14.1%
1a. FUEL REL. R & D AND DEMO. COST	0	0	0 0.0%	0	0	0 0.0%
2. FUEL COST OF POWER SOLD	138,343	56,482	81,861 144.9%	4,143,095	766,551	3,376,544 440.5%
2a. GAINS FROM SALES	7,564	4,664	2,900 62.2%	683,507	59,599	623,908 1046.8%
3. FUEL COST OF PURCHASED POWER	1,869,242	509,450	1,359,792 266.9%	52,806,943	19,799,520	33,007,423 166.7%
3a. DEMAND & NONFUEL COST OF PUR. PWR.	0	0	0 0.0%	0	0	0 0.0%
3b. PAYMENT TO QUALIFIED FACILITIES	587,034	217,640	369,394 169.7%	5,087,616	2,333,480	2,754,136 118.0%
4. ENERGY COST OF ECONOMY PURCHASES	258,732	1,005,860	(746,928) -74.3%	9,180,981	13,554,320	(4,373,339) -32.3%
5. TOTAL FUEL & NET POWER TRANSACTION	52,797,529	53,016,327	(218,798) -0.4%	639,570,387	706,898,711	(67,328,324) -9.5%
6a. ADJ. - BIG BEND UNITS 1-4 IGNITERS CONVERSION PROJECT	455,219	395,292	59,927 15.2%	5,639,188	4,894,041	745,147 15.2%
6b. ADJ. - POLK 1 CONVERSION DEPRECIATION & ROI	306,256	306,586	(330) -0.1%	3,810,067	3,812,311	(2,244) -0.1%
6c. ADJ. - POLK WARM GAS CLEANUP	0	0	0 0.0%	(478,413)	0	(478,413) 0.0%
7. ADJUSTED TOTAL FUEL & NET PWR. TRANS.	53,559,004	53,718,205	(159,201) -0.3%	648,541,229	715,605,063	(67,063,834) -9.4%
B. MWH SALES						
1. JURISDICTIONAL SALES	1,394,214	1,385,348	8,866 0.6%	19,234,183	18,790,524	443,659 2.4%
2. NONJURISDICTIONAL SALES	0	0	0 0.0%	8,504	0	8,504 0.0%
3. TOTAL SALES	1,394,214	1,385,348	8,866 0.6%	19,242,687	18,790,524	452,163 2.4%
4. JURISDIC. SALES-% TOTAL MWH SALES	1,000,000	1,000,000	0.000000 0.0%	-	1,000,000	(1,000,000) -100.0%

CALCULATION OF TRUE-UP AND INTEREST PROVISION
TAMPA ELECTRIC COMPANY
MONTH OF: December 2016

	CURRENT MONTH			PERIOD TO DATE		
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT %	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT %
C. TRUE-UP CALCULATION						
1. JURISDICTIONAL FUEL REVENUE	50,371,501	50,116,915	254,586 0.5%	704,686,384	688,605,216	16,081,168 2.3%
2. FUEL ADJUSTMENT NOT APPLICABLE	0	0	0 0.0%	0	0	0 0.0%
2a. TRUE-UP PROVISION	2,299,207	2,299,207	0 0.0%	27,590,550	27,590,550	0 0.0%
2b. INCENTIVE PROVISION	(104,887)	(104,887)	0 0.0%	(1,258,600)	(1,258,600)	0 0.0%
2c. ADJUSTMENT	0	0	0 0.0%	0	0	0 0.0%
3. JURIS. FUEL REVENUE APPL. TO PERIOD	52,565,821	52,311,235	254,586 0.5%	731,018,334	714,937,166	16,081,168 2.2%
4. ADJ. TOTAL FUEL & NET PWR. TRANS. (LINE A7)	53,559,004	53,718,205	(159,201) -0.3%	648,541,229	715,605,063	(67,063,834) -9.4%
5. JURISDIC. SALES- % TOTAL MWH SALES (LINE B4)	1,000,000	1,000,000	0.000000 0.0%	-	-	- -
6. JURISDIC. TOTAL FUEL & NET PWR. TRANS.	53,559,004	53,718,205	(159,201) -0.3%	648,254,782	715,605,063	(67,350,281) -9.4%
6a. JURISDIC. LOSS MULTIPLIER	1,00018	1,00000	0.00018 0.0%	-	-	- -
6b. (LINE C6 x LINE C6a)	53,568,644	53,718,205	(149,561) -0.3%	648,355,747	715,605,063	(67,249,316) -9.4%
6c. OTHER	0	0	0 0.0%	0	0	0 0.0%
6d. JURISDIC. TOTAL FUEL & NET PWR INCL. ALL ADJ.(LNS. C6b+C6c)	53,568,644	53,718,205	(149,561) -0.3%	648,355,747	715,605,063	(67,249,316) -9.4%
7. TRUE-UP PROV. FOR MO. +/- COLLECTED (LINE C3 - LINE C6d)	(1,002,823)	(1,406,970)	404,147 -28.7%	82,662,587	(667,897)	83,330,484 -12476.5%
8. INTEREST PROVISION FOR THE MONTH	51,334	1,958	49,376 2521.8%	347,354	122,224	225,130 184.2%
9. TRUE-UP & INT. PROV. BEG. OF MONTH	104,318,935	3,158,546	101,160,389 3202.8%	-	-	- NOT APPLICABLE
10. TRUE-UP COLLECTED (REFUNDED)	(2,299,207)	(2,299,207)	0 0.0%	-	-	- NOT APPLICABLE
11. END OF PERIOD TOTAL NET TRUE-UP (LINE C7 through C10)	101,068,239	(545,673)	101,613,912 -18621.8%	-	-	- NOT APPLICABLE

CALCULATION OF TRUE-UP AND INTEREST PROVISION
TAMPA ELECTRIC COMPANY
MONTH OF: December 2016

	CURRENT MONTH			PERIOD TO DATE		
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT %	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT %
D. INTEREST PROVISION						
1. BEGINNING TRUE-UP AMOUNT (LINE C9)	104,318,935	3,158,546	101,160,389 3202.8%			NOT APPLICABLE
2. ENDING TRUE-UP AMOUNT BEFORE INT. (LINES C7 + C9 + C10)	101,016,905	(547,631)	101,564,536 -18546.2%			NOT APPLICABLE
3. TOTAL BEG. & END. TRUE-UP AMOUNT	205,335,840	2,610,915	202,724,925 7764.5%			NOT APPLICABLE
4. AVG. TRUE-UP AMOUNT - (50% OF LINE D3)	102,667,920	1,305,458	101,362,462 7764.5%			NOT APPLICABLE
5. INT. RATE-FIRST DAY REP. BUS. MONTH	0.480	1.800	(1.320) -73.3%			NOT APPLICABLE
6. INT. RATE-FIRST DAY SUBSEQUENT MONTH	0.720	1.800	(1.080) -60.0%			NOT APPLICABLE
7. TOTAL (LINE D5 + LINE D6)	1.200	3.600	(2.400) -66.7%			NOT APPLICABLE
8. AVERAGE INT. RATE (50% OF LINE D7)	0.600	1.800	(1.200) -66.7%			NOT APPLICABLE
9. MONTHLY AVG. INT. RATE (LINE D8/12)	0.050	0.150	(0.100) -66.7%			NOT APPLICABLE
10. INT. PROVISION (LINE D4 x LINE D9)	51,334	1,958	49,376 2521.8%			NOT APPLICABLE

FUEL AND PURCHASED POWER COST RECOVERY
SCHEDULE A6

JANUARY 2016 - DECEMBER 2016

POWER SOLD
TAMPA ELECTRIC COMPANY
FOR THE PERIOD JANUARY 2016 THROUGH DECEMBER 2016

(1) SOLD TO	(2) TYPE & SCHEDULE	(3) TOTAL MWH SOLD	(4) MWH WHEELED OTHER SYSTEM	(5) MWH FROM OWN GENERATION	(6) CENTS/KWH		(7) TOTAL \$ FOR FUEL ADJUSTMENT (5)X(6A)	(8) TOTAL \$ FOR TOTAL COST (5)X(6B)	(9) GAINS ON MARKET BASED SALES
					(A) FUEL COST	(B) TOTAL COST			
ESTIMATED:									
SEMINOLE	JURISD. SCH. - D	10,350.0	0.0	10,350.0	2.968	3.099	307,140.00	320,750.00	13,610.00
VARIOUS	JURISD. MKT.BASE	14,940.0	0.0	14,940.0	3.075	3.383	459,408.60	505,400.00	45,991.40
TOTAL		25,290.0	0.0	25,290.0	3.031	3.267	766,548.60	826,150.00	59,601.40
ACTUAL:									
SEMINOLE ELEC. PRECO-1	JURISD. SCH. - D	4,667.0	1.0	4,666.0	1.965	2.164	91,704.78	100,968.62	4,916.81
DUKE ENERGY FLORIDA	SCH. - C	50.0	0.0	50.0	1.740	2.542	870.00	1,271.00	304.50
DUKE ENERGY FLORIDA	SCH. - CB	2,610.0	0.0	2,610.0	1.998	2.458	52,153.05	64,158.91	5,949.86
FLORIDA POWER & LIGHT	SCH. - CB	3,756.0	0.0	3,756.0	3.179	3.765	119,392.57	141,419.24	12,053.44
REEDY CREEK	SCH. - CB	8,748.0	0.0	8,748.0	1.944	2.361	170,080.35	206,577.28	18,677.88
ORLANDO UTILITIES COMMISSION	SCH. - CB	16,703.0	0.0	16,703.0	2.793	3.308	466,508.23	552,550.16	54,694.03
SEMINOLE ELECTRIC	SCH. - CB	52,063.0	0.0	52,063.0	2.047	2.500	1,065,686.16	1,301,693.85	114,630.89
THE ENERGY AUTHORITY	SCH. - CB	3,742.0	0.0	3,742.0	2.682	3.229	100,353.22	120,814.17	10,240.32
CITY OF LAKELAND	SCH. - CB	25.0	0.0	25.0	4.196	4.706	1,049.00	1,176.43	100.43
CARGILL ALLIANT	SCH. - MA	56,590.0	0.0	56,590.0	1.984	2.597	1,122,784.20	1,469,380.01	197,869.99
EXGEN	SCH. - MA	15,334.0	0.0	15,334.0	1.928	2.462	295,600.03	377,528.27	54,404.00
NEW SMYRNA BEACH	SCH. - MA	306.0	0.0	306.0	2.057	3.110	6,295.34	9,516.33	2,574.66
REEDY CREEK	SCH. - MA	864.0	0.0	864.0	2.650	3.261	22,898.41	28,172.51	4,622.80
SOUTHERN COMPANY	SCH. - MA	480.0	0.0	480.0	2.081	2.560	9,987.60	12,289.46	1,353.36
THE ENERGY AUTHORITY	SCH. - MA	8,137.0	0.0	8,137.0	2.205	2.964	179,437.37	241,162.78	46,276.23
EDF TRADING	SCH. - MA	769.0	0.0	769.0	2.095	2.874	16,112.98	22,103.31	4,174.36
DUKE ENERGY FLORIDA	SCH. - MA	1,533.0	0.0	1,533.0	2.351	2.799	36,035.86	42,907.54	3,687.29
MERCURIA AMERICA	SCH. - MA	60.0	0.0	60.0	1.955	2.924	1,173.00	1,754.58	445.98
MORGAN STANLEY	SCH. - MA	2,390.0	0.0	2,390.0	2.097	2.987	50,123.57	71,380.74	15,936.37
ORLANDO UTILITIES COMMISSION	SCH. - MA	9,079.0	0.0	9,079.0	2.634	4.121	239,127.47	374,135.58	111,587.25
SEMINOLE ELECTRIC	SCH. - MA	2,993.0	0.0	2,993.0	3.198	3.885	95,720.14	116,266.02	19,008.38
SUB-TOTAL		190,899.0	1.0	190,898.0	2.170	2.754	4,143,093.33	5,257,226.79	683,508.83
SUB-TOTAL SCHEDULE D POWER SALES-JURISD.		4,667.0	1.0	4,666.0	1.965	2.164	91,704.78	100,968.62	4,916.81
SUB-TOTAL SCHEDULE C POWER SALES		50.0	0.0	50.0	1.740	2.542	870.00	1,271.00	304.50
SUB-TOTAL SCHEDULE CB POWER SALES		87,647.0	0.0	87,647.0	2.254	2.725	1,975,222.58	2,388,390.04	216,346.85
SUB-TOTAL SCHEDULE MA POWER SALES-JURISD.		98,535.0	0.0	98,535.0	2.106	2.808	2,075,295.97	2,766,597.13	461,940.67
TOTAL		190,899.0	1.0	190,898.0	2.170	2.754	4,143,093.33	5,257,226.79	683,508.83
DIFFERENCE		165,609.0	1.0	165,608.0	(0.861)	(0.513)	3,376,544.73	4,431,076.79	623,907.43
DIFFERENCE %		654.8%	0.0%	654.8%	-28.4%	-15.7%	440.5%	536.4%	1046.8%

FUEL AND PURCHASED POWER COST RECOVERY
SCHEDULE A7

JANUARY 2016 - DECEMBER 2016

**PURCHASED POWER
(EXCLUSIVE OF ECONOMY & COGENERATION)
TAMPA ELECTRIC COMPANY
FOR THE PERIOD JANUARY 2016 THROUGH DECEMBER 2016**

(1)	(2)	(3)	(4)	(5)	(6)	(7) CENTS/KWH		(8)
PURCHASED FROM	TYPE & SCHEDULE	TOTAL MWH PURCHASED	MWH FROM OTHER UTILITIES	MWH FOR INTER- RUPTIBLE	MWH FOR FIRM	(A) FUEL COST	(B) TOTAL COST	TOTAL \$ FOR FUEL ADJUSTMENT (6)X(7A)
ESTIMATED:								
VARIOUS	SCH. - D	312,650.0	0.0	0.0	312,650.0	3.602	3.602	11,262,710.00
CALPINE	SCH. - D	30,790.0	0.0	0.0	30,790.0	5.944	5.944	1,830,280.00
PASCO COGEN	SCH. - D	196,140.0	0.0	0.0	196,140.0	3.419	3.419	6,706,530.00
TOTAL		539,580.0	0.0	0.0	539,580.0	3.669	3.669	19,799,520.00
ACTUAL:								
CALPINE	SCH. - D	20,533.0	0.0	0.0	20,533.0	5.493	5.493	1,127,811.51
PASCO COGEN	SCH. - D	172,928.0	0.0	0.0	172,928.0	4.071	4.071	7,039,732.52
DUKE ENERGY FLORIDA	SCH. - D	1,503,825.0	0.0	0.0	1,503,825.0	2.018	2.018	30,352,421.70
OLEANDER	* SCH. - D	0.0	0.0	0.0	0.0	0.000	0.000	702,747.97
FLORIDA POWER & LIGHT	SCH. - JCBO	190,525.0	0.0	0.0	190,525.0	2.288	2.288	4,359,002.97
EXGEN	SCH. - JCBO	404,675.0	0.0	0.0	404,675.0	2.222	2.222	8,990,796.70
DUKE ENERGY FLORIDA	OATT	4,631.0	0.0	0.0	4,631.0	2.083	2.083	96,450.34
CALPINE TECM	OATT	849.0	0.0	0.0	849.0	6.077	6.077	51,592.63
CALPINE OSPREY	OATT	4,412.0	0.0	0.0	4,412.0	1.958	1.958	86,385.45
SUB-TOTAL		2,302,378.0	0.0	0.0	2,302,378.0	2.294	2.294	52,806,941.79
SUB-TOTAL SCHEDULE D PURCHASED POWER		1,697,286.0	0.0	0.0	1,697,286.0	2.311	2.311	39,222,713.70
SUB-TOTAL SCHEDULE JCBO PURCHASED POWER		595,200.0	0.0	0.0	595,200.0	2.243	2.243	13,349,799.67
SUB-TOTAL SCHEDULE OATT PURCHASED POWER		9,892.0	0.0	0.0	9,892.0	2.370	2.370	234,428.42
TOTAL		2,302,378.0	0.0	0.0	2,302,378.0	2.294	2.294	52,806,941.79
DIFFERENCE		1,762,798.0	0.0	0.0	1,762,798.0	(1.375)	(1.375)	33,007,421.79
DIFFERENCE %		326.7%	0.0%	0.0%	326.7%	-37.5%	-37.5%	166.7%

* Backup oil sale at end of contract term on 12/31/15 and December 2015 purchase adjustment

FUEL AND PURCHASED POWER COST RECOVERY
SCHEDULE A8

JANUARY 2016 - DECEMBER 2016

ENERGY PAYMENT TO QUALIFYING FACILITIES
TAMPA ELECTRIC COMPANY
FOR THE PERIOD JANUARY 2016 THROUGH DECEMBER 2016

(1)	(2)	(3)	(4)	(5)	(6)	(7)		(8)
PURCHASED FROM	TYPE & SCHEDULE	TOTAL MWH PURCHASED	MWH FROM OTHER UTILITIES	MWH FOR INTER-RUPTIBLE	MWH FOR FIRM	CENTS/KWH		TOTAL \$ FOR FUEL ADJUSTMENT (6)X(7A)
						(A) FUEL COST	(B) TOTAL COST	
ESTIMATED:								
VARIOUS								
	COGEN.							
	AS AVAIL.	90,110.0	0.0	0.0	90,110.0	2.590	2.590	2,333,480.00
TOTAL		90,110.0	0.0	0.0	90,110.0	2.590	2.590	2,333,480.00
ACTUAL:								
AS AVAILABLE								
McKAY BAY REFUSE	COGEN.	77.0	0.0	0.0	77.0	2.179	2.179	1,678.12
CARGILL RIDGEWOOD	COGEN.	26,000.0	0.0	0.0	26,000.0	2.189	2.189	569,132.93
CARGILL MILLPOINT	COGEN.	43,132.0	0.0	0.0	43,132.0	2.132	2.132	919,404.41
CF INDUSTRIES INC.	COGEN.	7,225.0	0.0	0.0	7,225.0	2.155	2.155	155,715.83
IMC-AGRICO-NEW WALES	COGEN.	32,531.0	0.0	0.0	32,531.0	2.176	2.176	707,864.88
IMC-AGRICO-S. PIERCE	COGEN.	128,276.0	0.0	0.0	128,276.0	2.131	2.131	2,733,022.21
HILLSBOROUGH COUNTY	COGEN.	38.0	0.0	0.0	38.0	2.101	2.101	798.37
TOTAL AS AVAILABLE		237,279.0	0.0	0.0	237,279.0	2.144	2.144	5,087,616.75
DIFFERENCE		147,169.0	0.0	0.0	147,169.0	(0.445)	(0.445)	2,754,136.75
DIFFERENCE %		163.3%	0.0%	0.0%	163.3%	-17.2%	-17.2%	118.0%

FUEL AND PURCHASED POWER COST RECOVERY
SCHEDULE A9

JANUARY 2016 - DECEMBER 2016

ECONOMY ENERGY PURCHASES
TAMPA ELECTRIC COMPANY
FOR THE PERIOD JANUARY 2016 THROUGH DECEMBER 2016

(1) PURCHASED FROM	(2) TYPE & SCHEDULE	(3) TOTAL MWH PURCHASED	(4) MWH FOR INTERRUPTIBLE	(5) MWH FOR FIRM	(6) TRANSACTION COSTS CENTS/KWH	(7) TOTAL \$ FOR FUEL ADJUSTMENT (5) X (6)	(8) COST IF GENERATED		(9) FUEL SAVINGS (8B)-7
							(A) CENTS PER KWH	(B) TOTAL COST	
ESTIMATED:									
VARIOUS	Economy	331,150.0	0.0	331,150.0	4.093	13,554,320.00	4.246	14,060,130.00	505,810.00
TOTAL		331,150.0	0.0	331,150.0	4.093	13,554,320.00	4.246	14,060,130.00	505,810.00
ACTUAL:									
OKEELANTA	SCH. - REB	2,192.0	0.0	2,192.0	2.042	44,751.00	2.396	52,512.87	7,761.87
CALPINE	SCH. - J	1,170.0	0.0	1,170.0	2.095	24,511.50	2.215	25,919.01	1,407.51
CARGILL POWER MARKETS, LLC	SCH. - J	1,782.0	0.0	1,782.0	4.790	85,354.00	5.359	95,489.86	10,135.86
DUKE ENERGY FLORIDA	SCH. - J	17,921.0	160.0	17,761.0	7.311	1,298,571.00	7.501	1,332,227.14	33,656.14
EDF TRADING	SCH. - J	11,638.0	0.0	11,638.0	3.473	404,238.00	4.306	501,082.50	96,844.50
EXGEN	SCH. - J	43,105.0	0.0	43,105.0	2.759	1,189,127.60	2.972	1,281,121.36	91,993.76
FLORIDA POWER & LIGHT	SCH. - J	93,586.7	145.7	93,441.0	2.932	2,739,575.35	3.238	3,026,069.47	286,494.12
MERCURIA AMERICA	SCH. - J	60.0	0.0	60.0	5.000	3,000.00	5.000	3,000.00	0.00
MORGAN STANLEY	SCH. - J	1,026.0	0.0	1,026.0	2.454	25,180.00	3.188	32,713.71	7,533.71
ORLANDO UTIL. COMM.	SCH. - J	11,866.0	0.0	11,866.0	5.172	613,718.00	5.780	685,908.67	72,190.67
RAINBOW ENERGY MARKETERS	SCH. - J	159.0	0.0	159.0	3.523	5,601.00	4.587	7,292.73	1,691.73
SEMINOLE ELEC. CO-OP	SCH. - J	33,907.3	37.5	33,869.8	6.179	2,092,695.69	6.285	2,128,687.90	35,992.21
SOUTHERN COMPANY	SCH. - J	11,546.0	0.0	11,546.0	3.651	421,542.00	4.442	512,900.68	91,358.68
SOUTHERN OLEANDER	SCH. - J	900.0	0.0	900.0	6.180	55,622.50	6.180	55,622.50	0.00
THE ENERGY AUTHORITY	SCH. - J	3,954.0	0.0	3,954.0	4.489	177,494.00	4.984	197,056.46	19,562.46
SUB-TOTAL		234,813.0	343.2	234,469.8	3.916	9,180,981.64	4.238	9,937,604.86	756,623.22
SUB-TOTAL SCHEDULE REB ECONOMY PURCHASES		2,192.0	0.0	2,192.0	2.042	44,751.00	2.396	52,512.87	7,761.87
SUB-TOTAL SCHEDULE J ECONOMY PURCHASES		232,621.0	343.2	232,277.8	3.933	9,136,230.64	4.256	9,885,091.99	748,861.35
TOTAL		234,813.0	343.2	234,469.8	3.916	9,180,981.64	4.238	9,937,604.86	756,623.22
DIFFERENCE		(96,337.0)	343.2	(96,680.2)	(0.177)	(4,373,338.36)	(0.008)	(4,122,525.14)	250,813.22
DIFFERENCE %		-29.1%	0.0%	-29.2%	-4.3%	-32.3%	-0.2%	-29.3%	49.6%

FUEL AND PURCHASED POWER COST RECOVERY

SCHEDULE A12

JANUARY 2016 - DECEMBER 2016

REDACTED

CAPACITY COSTS
ACTUAL PURCHASES AND SALES
TAMPA ELECTRIC COMPANY
FOR THE PERIOD JANUARY 2016 THROUGH DECEMBER 2016

SCHEDULE A12
PAGE 1 OF 2

CONTRACT	TERM		CONTRACT TYPE
	START	END	
DUKE ENERGY FLORIDA	2/1/2016	2/28/2017	LT QF = QUALIFYING FACILITY
CALPINE	11/1/2011	12/31/2016	LT LT = LONG TERM
PASCO COGEN LTD	1/1/2009	12/31/2018	LT ST = SHORT-TERM
SEMINOLE ELECTRIC **	6/1/1992	*****	LT ** THREE YEAR NOTICE REQUIRED FOR TERMINATION.
EXELON GENERATION COMPANY, LLC	5/1/2016	11/30/2016	ST
FLORIDA POWER & LIGHT COMPANY	5/1/2016	11/30/2016	ST

CONTRACT	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER
	MW	MW	MW	MW	MW	MW	MW	MW	MW	MW	MW	MW
DUKE ENERGY FLORIDA	-	250.0	250.0	250.0	250.0	250.0	250.0	250.0	250.0	250.0	250.0	250.0
CALPINE	117.0	117.0	117.0	117.0	117.0	117.0	117.0	117.0	117.0	117.0	117.0	117.0
PASCO COGEN LTD	121.0	121.0	121.0	121.0	121.0	121.0	121.0	121.0	121.0	121.0	121.0	121.0
SEMINOLE ELECTRIC	0.8	1.1	1.6	1.3	1.2	1.3	1.1	1.3	0.9	1.3	1.5	1.6
EXELON GENERATION COMPANY, LLC	-	-	-	-	150.0	150.0	150.0	150.0	150.0	150.0	150.0	-
FLORIDA POWER & LIGHT COMPANY	-	-	-	-	100.0	100.0	100.0	100.0	100.0	100.0	100.0	-

CAPACITY COSTS
ACTUAL PURCHASES AND SALES
TAMPA ELECTRIC COMPANY
FOR THE PERIOD JANUARY 2016 THROUGH DECEMBER 2016

SCHEDULE A12
PAGE 2 OF 2

CAPACITY	JANUARY (\$)	FEBRUARY (\$)	MARCH (\$)	APRIL (\$)	MAY (\$)	JUNE (\$)	JULY (\$)	AUGUST (\$)	SEPTEMBER (\$)	OCTOBER (\$)	NOVEMBER (\$)	DECEMBER (\$)	TOTAL (\$)
CALPINE - D													
DUKE ENERGY FLORIDA - D													
PASCO COGEN LTD - D													
FLORIDA POWER & LIGHT													
DUKE ENERGY FLORIDA													
JACKSONVILLE ELECTRIC AUTHORITY													
FLORIDA POWER & LIGHT - JCBO													
EXGEN - JCBO													
SUBTOTAL CAPACITY PURCHASES													
SEMINOLE ELECTRIC - D													
DUKE ENERGY FLORIDA - CB													
FLORIDA POWER & LIGHT - CB													
ORLANDO UTILITIES - CB													
REEDY CREEK - CB													
SEMINOLE ELECTRIC - CB													
THE ENERGY AUTHORITY - CB													
CITY OF LAKELAND - CB													
CARGILL ALLIANT - MA													
DUKE ENERGY FLORIDA - MA													
ORLANDO UTILITIES - MA													
EXGEN - MA													
REEDY CREEK - MA													
SEMINOLE ELECTRIC - MA													
THE ENERGY AUTHORITY - MA													
MERCURIA AMERICA - MA													
MORGAN STANLEY - MA													
SOUTHERN CO - MA													
NEW SMYRNA BEACH - MA													
EDF TRADING - MA													
SUBTOTAL CAPACITY SALES													
TOTAL PURCHASES AND (SALES)	\$ 1,043,077	\$ 2,177,010	\$ 2,196,305	\$ 2,177,154	\$ 3,187,306	\$ 4,449,152	\$ 3,599,290	\$ 3,708,569	\$ 3,729,564	\$ 3,691,754	\$ 3,828,910	\$ 2,215,934	\$ 36,004,025
TOTAL CAPACITY	\$ 1,043,077	\$ 2,177,010	\$ 2,196,305	\$ 2,177,154	\$ 3,187,306	\$ 4,449,152	\$ 3,599,290	\$ 3,708,569	\$ 3,729,564	\$ 3,691,754	\$ 3,828,910	\$ 2,215,934	\$ 36,004,025

EXHIBIT TO THE TESTIMONY OF
PENELOPE A. RUSK

DOCUMENT NO. 5

CAPITAL PROJECTS APPROVED FOR FUEL CLAUSE RECOVERY

JANUARY 2016 - DECEMBER 2016

POLK 1 IGNITION CONVERSION TO NATURAL GAS
 SCHEDULE OF DEPRECIATION AND RETURN
 FOR THE PERIOD JANUARY 2016 THROUGH DECEMBER 2016

	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL
1 BEGINNING BALANCE	\$ 16,143,951	\$ 16,143,951	\$ 16,143,951	\$ 16,143,951	\$ 16,143,951	\$ 16,143,951	\$ 16,143,951	\$ 16,143,951	\$ 16,143,951	\$ 16,143,951	\$ 16,143,951	\$ 16,143,951	\$ 16,143,951
2 ADD INVESTMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
3 LESS RETIREMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-
4 ENDING BALANCE	\$ 16,143,951	\$ 16,143,951	\$ 16,143,951	\$ 16,143,951	\$ 16,143,951	\$ 16,143,951	\$ 16,143,951	\$ 16,143,951	\$ 16,143,951	\$ 16,143,951	\$ 16,143,951	\$ 16,143,951	\$ 16,143,951
5													
6 AVERAGE BALANCE	16,143,951	16,143,951	16,143,951	16,143,951	16,143,951	16,143,951	16,143,951	16,143,951	16,143,951	16,143,951	16,143,951	16,143,951	16,143,951
8 DEPRECIATION RATE	1.666667%	1.666667%	1.666667%	1.666667%	1.666667%	1.666667%	1.666667%	1.666667%	1.666667%	1.666667%	1.666667%	1.666667%	1.666667%
9 DEPRECIATION EXPENSE	269,225	269,225	269,225	269,225	269,225	269,225	269,225	269,225	269,225	269,225	269,225	269,225	3,230,701
10 LESS RETIREMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-
11 BEGINNING BALANCE DEPRECIATION	8,067,199	8,336,424	8,605,649	8,874,874	9,144,099	9,413,324	9,682,549	9,951,774	10,220,999	10,490,224	10,759,449	11,028,674	8,067,199
12 ENDING BALANCE DEPRECIATION	8,336,424	8,605,649	8,874,874	9,144,099	9,413,324	9,682,549	9,951,774	10,220,999	10,490,224	10,759,449	11,028,674	11,297,899	11,297,899
13													
14													
15 ENDING NET INVESTMENT	\$7,807,527	\$7,638,302	\$7,269,077	\$6,999,852	\$6,730,627	\$6,461,402	\$6,192,177	\$5,922,952	\$5,653,726	\$5,384,501	\$5,115,276	\$4,846,051	\$4,846,051
16													
17													
18 AVERAGE INVESTMENT	\$7,942,140	\$7,672,914	\$7,403,689	\$7,134,464	\$6,865,239	\$6,596,014	\$6,326,789	\$6,057,564	\$5,788,339	\$5,519,114	\$5,249,889	\$4,980,664	\$4,980,664
19 ALLOWED EQUITY RETURN	-36016%	-36016%	-36016%	-36016%	-36016%	-36016%	-35878%	-35878%	-35878%	-35878%	-35878%	-35878%	-35878%
20 EQUITY COMPONENT AFTER-TAX	28,604	27,635	26,665	25,695	24,726	23,756	22,786	21,816	20,846	19,876	18,906	17,936	278,790
21 CONVERSION TO PRE-TAX	1,63220	1,63220	1,63220	1,63220	1,63220	1,63220	1,63220	1,63220	1,63220	1,63220	1,63220	1,63220	1,63220
22 EQUITY COMPONENT PRE-TAX	46,687	45,106	43,523	41,939	40,358	38,775	37,191	35,608	34,024	32,441	30,858	29,274	455,041
23													
24 ALLOWED DEBT RETURN	-16226%	-16226%	-16226%	-16226%	-16226%	-16226%	-15788%	-15788%	-15788%	-15788%	-15788%	-15788%	-15788%
25 DEBT COMPONENT	12,887	12,450	12,013	11,576	11,139	10,702	10,265	9,828	9,391	8,954	8,517	8,080	124,326
26													
27 TOTAL RETURN REQUIREMENTS	59,574	57,556	55,538	53,515	51,497	49,477	47,458	45,438	43,417	41,397	39,376	37,355	579,367
28													
29 TOTAL DEPRECIATION & RETURN	\$328,799	\$326,781	\$324,761	\$322,740	\$320,722	\$318,702	\$316,683	\$314,663	\$312,642	\$310,624	\$308,604	\$306,584	\$3,810,067
30													
31 ESTIMATED FUEL SAVINGS	\$3,560	\$3,040,230	\$1,163,516	\$2,435,447	\$3,234,901	\$6,724,034	\$2,141,331	\$6,788,702	\$9,068,253	\$3,519,927	\$6,964,275	\$2,237,404	\$47,315,580
32 TOTAL DEPRECIATION & RETURN	\$328,799	\$326,781	\$324,761	\$322,740	\$320,722	\$318,702	\$316,683	\$314,663	\$312,642	\$310,624	\$308,604	\$306,584	\$3,810,067
33 NET BENEFIT (COST) TO RATEPAYER	(\$25,239)	\$2,713,449	\$838,755	\$2,112,707	\$2,914,179	\$6,405,332	\$1,825,068	\$6,474,439	\$8,755,991	\$3,203,687	\$6,655,017	\$1,931,148	\$43,505,513
34													
35 DEPRECIATION EXPENSE IS CALCULATED BASED UPON A FIVE YEAR PERIOD.													
36 RETURN ON AVERAGE INVESTMENT IS CALCULATED FOR JANUARY-JUNE USING AN ANNUAL RATE OF 9.0013% (EQUITY 7.0542%, DEBT 1.9471%), RATES ARE BASED ON THE MAY 2015 SURVEILLANCE REPORT PER THE WACC STIPULATION & SETTLEMENT AGREEMENT (JULY 17, 2012).													
37 RETURN ON AVERAGE INVESTMENT IS CALCULATED FOR JULY - DECEMBER USING AN ANNUAL RATE OF 8.9273% (EQUITY 7.0273%, DEBT 1.8946%), RATES ARE BASED ON THE MAY 2016 SURVEILLANCE REPORT PER THE WACC STIPULATION & SETTLEMENT AGREEMENT (JULY 17, 2012).													
38 RETURN REQUIREMENT IS CALCULATED BASED UPON A COMBINED STATUTORY RATE OF 38.575%.													
39 ZERO GENERATION RESULTS IN ZERO ESTIMATED FUEL SAVINGS FOR THAT MONTH.													

**BIG BEND UNITS 1-4 IGNITERS CONVERSION TO NATURAL GAS
 SCHEDULE OF DEPRECIATION AND RETURN
 FOR THE PERIOD JANUARY 2016 THROUGH DECEMBER 2016**

	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL
1 BEGINNING BALANCE	\$20,822,967	\$20,905,471	\$20,905,446	\$20,909,208	\$20,910,348	\$20,910,348	\$20,910,348	\$20,910,348	\$20,910,348	\$20,910,348	\$20,910,348	\$20,910,348	\$20,822,967
2 ADD INVESTMENT: Big Bend Unit 3 (Jan, 2015)	76,012	(21,560)	-	-	-	-	-	-	-	-	-	-	54,452
2a ADD INVESTMENT: Big Bend Unit 4 (May, 2015)	(19,487)	-	-	-	-	-	-	-	-	-	-	-	(19,487)
2b ADD INVESTMENT: Big Bend Unit 2 (June 2015)	(4,229)	38,978	-	-	-	-	-	-	-	-	-	-	34,749
2c ADD INVESTMENT: Big Bend Unit 1 (November 2015)	10,720	2,044	3,762	1,140	-	-	-	-	-	-	-	-	17,667
3 LESS RETIREMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-
4 ENDING BALANCE	\$20,905,471	\$20,905,446	\$20,909,208	\$20,910,348	\$20,910,348	\$20,910,348	\$20,910,348	\$20,910,348	\$20,910,348	\$20,910,348	\$20,910,348	\$20,910,348	\$20,910,348
5													
6													
7 AVERAGE BALANCE	20,864,219	20,905,468	20,907,327	20,909,778	20,910,348	20,910,348	20,910,348	20,910,348	20,910,348	20,910,348	20,910,348	20,910,348	20,910,348
8 DEPRECIATION RATE	1.666667%	1.666667%	1.666667%	1.666667%	1.666667%	1.666667%	1.666667%	1.666667%	1.666667%	1.666667%	1.666667%	1.666667%	1.666667%
9 DEPRECIATION EXPENSE	347,737	348,424	348,455	348,496	348,506	348,506	348,506	348,506	348,506	348,506	348,506	348,506	4,181,159
10 LESS RETIREMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-
11 BEGINNING BALANCE DEPRECIATION	2,550,481	2,898,218	3,246,643	3,595,098	3,943,594	4,292,100	4,640,606	4,989,112	5,337,618	5,686,123	6,034,629	6,383,135	2,550,481
12 ENDING BALANCE DEPRECIATION	2,898,218	3,246,643	3,595,098	3,943,594	4,292,100	4,640,606	4,989,112	5,337,618	5,686,123	6,034,629	6,383,135	6,731,641	6,731,641
13													
14													
15 ENDING NET INVESTMENT	18,007,252	17,658,803	17,314,110	16,966,754	16,618,248	16,269,742	15,921,236	15,572,731	15,224,225	14,875,719	14,527,213	14,178,707	14,178,707
16													
17													
18 AVERAGE INVESTMENT	\$18,139,869	\$17,833,028	\$17,486,456	\$17,140,432	\$16,792,501	\$16,443,995	\$16,095,489	\$15,746,983	\$15,398,478	\$15,049,972	\$14,701,466	\$14,352,960	\$14,352,960
19 ALLOWED EQUITY RETURN	36016%	36016%	36016%	36016%	36016%	36016%	36016%	36016%	36016%	36016%	36016%	36016%	36016%
20 EQUITY COMPONENT AFTER-TAX	65,333	64,227	62,979	61,733	60,480	59,225	57,948	56,698	55,447	54,197	52,946	51,696	701,709
21 CONVERSION TO PRE-TAX	1,63220	1,63220	1,63220	1,63220	1,63220	1,63220	1,63220	1,63220	1,63220	1,63220	1,63220	1,63220	1,63220
22 EQUITY COMPONENT PRE-TAX	\$106,637	\$104,851	\$102,794	\$100,761	\$98,715	\$96,667	\$94,566	\$92,416	\$90,266	\$88,116	\$85,966	\$83,816	\$1,145,329
23													
24 ALLOWED DEBT RETURN	16226%	16226%	16226%	16226%	16226%	16226%	16226%	16226%	16226%	16226%	16226%	16226%	16226%
25 DEBT COMPONENT	\$29,433	\$28,935	\$28,373	\$27,811	\$27,247	\$26,681	\$26,112	\$25,542	\$24,972	\$24,402	\$23,832	\$23,262	\$312,689
26													
27 TOTAL RETURN	\$136,070	\$133,766	\$131,167	\$128,572	\$125,982	\$123,348	\$119,668	\$117,078	\$114,486	\$111,895	\$109,303	\$106,713	\$1,458,028
28 REQUIREMENTS													
29 TOTAL DEPRECIATION & RETURN	\$483,807	\$482,190	\$479,622	\$477,068	\$474,468	\$471,854	\$468,174	\$465,584	\$462,992	\$460,401	\$457,809	\$455,219	\$5,639,188
30													
31 ESTIMATED FUEL SAVINGS	\$875,815	\$855,095	\$834,375	\$813,655	\$792,935	\$772,215	\$751,495	\$730,775	\$710,055	\$689,335	\$668,615	\$647,895	\$9,378,252
32 TOTAL DEPRECIATION & RETURN	\$483,807	\$482,190	\$479,622	\$477,068	\$474,468	\$471,854	\$468,174	\$465,584	\$462,992	\$460,401	\$457,809	\$455,219	\$5,639,188
33 NET BENEFIT (COST) TO RATEPAYER	\$192,008	\$372,905	\$393,068	\$413,231	\$433,394	\$453,557	\$473,720	\$493,883	\$514,046	\$534,209	\$554,372	\$574,535	\$3,739,064
34 DEPRECIATION EXPENSE IS CALCULATED BASED UPON A FIVE YEAR PERIOD.													
35 RETURN ON AVERAGE INVESTMENT IS CALCULATED FOR JANUARY - JULY USING AN ANNUAL RATE OF 9.0013% (EQUITY 7.0542%, DEBT 1.9471%), RATES ARE BASED ON THE MAY 2015 SURVEILLANCE REPORT PER THE WACC STIPULATION & SETTLEMENT AGREEMENT (JULY 17, 2012).													
36 RETURN ON AVERAGE INVESTMENT IS CALCULATED FOR JULY - DECEMBER USING AN ANNUAL RATE OF 8.9219% (EQUITY 7.0273%, DEBT 1.8946%), RATES ARE BASED ON THE MAY 2016 SURVEILLANCE REPORT PER THE WACC STIPULATION & SETTLEMENT AGREEMENT (JULY 17, 2012).													
37 RETURN REQUIREMENT IS CALCULATED BASED UPON A COMBINED STATUTORY RATE OF 38.575% ZERO GENERATION RESULTS IN ZERO ESTIMATED FUEL SAVINGS FOR THAT MONTH.													
38													

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

Calculation of Revenue Requirement Rate of Return
 (In Dollars)

	(1)	(2)	(3)	(4)
	Jurisdictional Rate Base <u>Actual May 2015</u> (\$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

Calculation of Revenue Requirement Rate of Return
 (In Dollars)

	(1)	(2)	(3)	(4)
	Jurisdictional Rate Base <u>Actual May 2016</u> (\$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%	0.0054%
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)