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April 3, 2017

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. 170007-EI

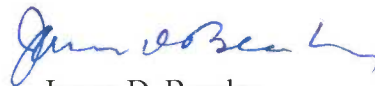
Dear Ms. Stauffer:

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

1. Petition for approval of the company's environmental cost recovery true-up amount for the twelve month period ending December 2016.
2. Prepare Direct Testimony and Exhibit (PAR-1) of Penelope A. Rusk regarding Environmental Cost Recovery 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 accompanying Testimony and Exhibit of Penelope A. Rusk has been furnished by electronic mail on this 3rd day of April 2017 to the following:

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Mr. Charles W. Murphy
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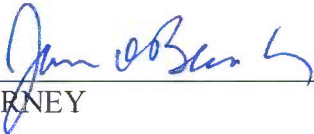
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ATTORNEY

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

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

DOCKET NO. 170007-EI

FILED: April 3, 2017

PETITION OF TAMPA ELECTRIC COMPANY

Tampa Electric Company ("Tampa Electric" or "the company"), hereby petitions the Commission for approval of the company's environmental cost recovery true-up amount of \$658,080 under-recovery for the twelve month period ending December 2016. In support of thereof, says:

Environmental Cost Recovery

1. Tampa Electric's final true-up amount for the January 2016 through December 2016 period is an under-recovery of \$658,080 [See Exhibit No. ____ (PAR-1), Document No. 1 (Schedule 42-1A).]

2. By Order No. PSC-16-0535-FOF-EI, the Commission approved environmental cost recovery 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 \$5,755,973 which was also approved in Order No. PSC-16-0535-FOF-EI. The actual over-recovery, including interest, for the period January 2016 through December 2016 is \$5,097,893. The \$5,097,893 actual over-recovery, less the estimated over-recovery of \$5,755,973 which is currently reflected in charges for the period beginning January 2017, results in a net environmental cost recovery true-up under-recovery of \$658,080 that is to be included in the calculation of the environmental cost recovery factors for the period beginning January 2018.

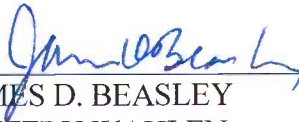
3. For reasons more fully detailed in the Prepared Direct Testimony of witness Penelope A. Rusk, the environmental compliance costs sought to be approved for cost recovery

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.

WHEREFORE, Tampa Electric Company requests this Commission's approval of the company's environmental cost recovery true-up amount of \$658,080 under-recovery and authorize the inclusion of this amount in the calculation of the environmental cost recovery factors for the period beginning January 2018.

DATED this 3rd day of April 2017.

Respectfully submitted,



JAMES D. BEASLEY
J. JEFFRY WAHLEN
Ausley & McMullen
Post Office Box 391
Tallahassee, FL 32302
(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 3rd day of April 2017 to the following:

Ms. Bianca Lherisson
Mr. Charles W. Murphy
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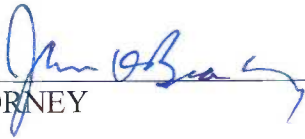
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ATTORNEY



BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 170007-EI
IN RE: ENVIRONMENTAL COST RECOVERY FACTORS

2016 FINAL TRUE-UP
TESTIMONY AND EXHIBIT

PENELOPE A. RUSK

FILED: APRIL 3, 2017

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 in this proceeding?

7
8 **A.** The purpose of my testimony is to present, for Commission
9 review and approval, the actual true-up amount for the
10 Environmental Cost Recovery Clause ("Environmental Clause")
11 and the calculations associated with the environmental
12 compliance activities for the January 2016 through December
13 2016 period.

14
15 **Q.** Did you prepare any exhibits in support of your testimony?

16
17 **A.** Yes. Exhibit No. _____ (PAR-1) consists of nine documents
18 prepared under my direction and supervision.

- 19
- 20 ▪ Form 42-1A, Document No. 1, provides the final true-up
for the January 2016 through December 2016 period;
 - 21 ▪ Form 42-2A, Document No. 2, provides the detailed
22 calculation of the actual true-up for the period;
 - 23 ▪ Form 42-3A, Document No. 3, shows the interest
24 provision calculation for the period;
 - 25 ▪ Form 42-4A, Document No. 4, provides the variances

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between actual and actual/estimated costs for O&M activities;

- Form 42-5A, Document No. 5, provides a summary of actual monthly O&M activity costs for the period;
- Form 42-6A, Document No. 6, provides the variances between actual and actual/estimated costs for capital investment projects;
- Form 42-7A, Document No. 7, presents a summary of actual monthly costs for capital investment projects for the period;
- Form 42-8A, Document No. 8, pages 1 through 26, illustrates the calculation of depreciation expenses and return on capital investment for each project recovered through the Environmental Clause.
- Form 42-9A, Document No. 9, details Tampa Electric's revenue requirement rate of return for capital projects recovered through the Environmental Clause.

Q. What is the source of the data presented in your testimony and exhibits?

A. Unless otherwise indicated, the actual data is taken from the books and records of Tampa Electric. The books and records are kept in the regular course of business in accordance with generally accepted accounting principles

1 and practices, and provisions of the Uniform System of
2 Accounts as prescribed by this Commission.

3
4 **Q.** What is the final true-up amount for the Environmental
5 Clause for the period January 2016 through December 2016?

6
7 **A.** The final true-up amount for the Environmental Clause for
8 the period January 2016 through December 2016 is an under-
9 recovery of \$658,080. The actual environmental cost over-
10 recovery, including interest, is \$5,097,893 for the period
11 January 2016 through December 2016, as identified in Form
12 42-1A. This amount, less the \$5,755,973 over-recovery
13 approved in Commission Order No. PSC-16-0535-FOF-EI, issued
14 November 22, 2016, in Docket No. 160007-EI, results in a
15 final under-recovery of \$658,080, as shown on Form 42-1A.
16 This under-recovery amount will be applied in the
17 calculation of the environmental cost recovery factors for
18 the period January 2018 through December 2018.

19
20 **Q.** Are all costs listed in Forms 42-4A through 42-8A incurred
21 for environmental compliance projects approved by the
22 Commission?

23
24 **A.** All costs listed in Forms 42-4A through 42-8A for which
25 Tampa Electric is seeking recovery are incurred for

1 environmental compliance projects approved by the
2 Commission.

3
4 **Q.** Did Tampa Electric include costs in its 2016 final
5 Environmental Clause true-up filing for any environmental
6 projects that were not anticipated and included in its 2016
7 factors?

8
9 **A.** Yes, Tampa Electric included costs associated with Tampa
10 Electric's Effluent Limitation Guidelines ("ELG") project.
11 These costs are outlined on Form 42-4A. This project was
12 approved for cost recovery by Commission Order No. PSC-16-
13 0248-PAA-EI, issued June 28, 2016.

14
15 **Q.** How do actual expenditures for the January 2016 through
16 December 2016 period compare with Tampa Electric's
17 actual/estimated projections as presented in previous
18 testimony and exhibits?

19
20 **A.** As shown on Form 42-4A, total costs for O&M activities are
21 \$1,665,457, or 7.4 percent greater than the
22 actual/estimated projection costs. Form 42-6A shows the
23 total capital investment costs are \$51,472, or 0.1 percent
24 greater than the actual/estimated projection costs.
25 Additional information regarding material variances is

1 provided below.

2
3 **O&M Project Variances**

4 O&M expense projections related to planned maintenance work
5 are typically spread across the period in question. However,
6 the company always inspects the units to ensure that the
7 maintenance is needed, before beginning the work. The need
8 varies according to the actual usage and associated "wear and
9 tear" on the units. If an inspection indicates that the
10 maintenance is not yet needed or if additional work is needed,
11 then the company will have a variance compared to the
12 projection. When inspections indicate that work is not needed
13 now, that maintenance expense will be incurred in a future
14 period when warranted by the condition of the unit.

- 15 ▪ **SO₂ Emission Allowances:** The SO₂ Emission Allowances project
16 variance is \$4,620 or 106.7 percent less than projected.
17 The variance is due to less cogeneration purchases than
18 projected and the application of a lower SO₂ emissions
19 allowance rate than projected.
- 20 ▪ **Polk NO_x Emission Reduction:** The Polk NO_x Emission Reduction
21 project variance is a credit of \$291,627, or 2,340.4 percent
22 less than projected. This variance is due to sale of NO_x
23 emission allowances that took place in the latter half of
24 2016.
- 25 ▪ **Big Bend Unit 1 Pre-SCR:** The Big Bend Unit 1 Pre-SCR project

1 variance is \$21,040, or 138 percent greater than projected.
2 During scheduled maintenance, the company discovered there
3 was a need to replace additional parts. These replacements
4 increased the actual costs of this project.

5 ▪ **Big Bend Unit 2 Pre-SCR:** The Big Bend Unit 2 Pre-SCR project
6 variance is \$19,225, or 33.5 percent less than projected.
7 The costs associated with this project are less than
8 projected because less maintenance work was needed than
9 originally projected.

10 ▪ **Bid Bend Unit 3 Pre-SCR:** The Big Bend Unit 3 Pre-SCR project
11 variance is \$1,990, or 129.2 percent greater than
12 projected. The costs associated with this project are
13 greater than projected because more maintenance work was
14 needed than originally projected.

15 ▪ **Clean Water Act Section 316(b) Phase II Study:** The Clean
16 Water Act Section 316(b) project variance is \$306,440, or
17 80.8 percent less than projected. This variance is due to
18 uncertainty associated with the compliance strategy due to
19 the stay and potential repeal of the Clean Power Plan. The
20 Clean Power Plan could impact the statewide operations of
21 electric utilities as well as future operations of specific
22 units that may or may not require additional impingement or
23 entrainment reduction measures to comply with the Clean
24 Water Act, Section 316(b). Despite the delay in planning,
25 Tampa Electric remains in compliance with the Clean Water

1 Act, Section 316(b) since compliance measures are due to be
2 submitted in conjunction with National Pollutant Discharge
3 Elimination System ("NPDES") permit renewal.

- 4 ▪ **Arsenic Groundwater Study Program:** The Arsenic Groundwater
5 project variance is \$5,380, or 36.5 percent less than
6 projected. This variance is due to the timing of an invoice
7 for the geo-chemical study that was expected to be paid by
8 year-end; however, the invoice was not received until
9 January 2017.
- 10 ▪ **Big Bend Unit 1 SCR:** The Big Bend Unit 1 SCR project
11 variance is \$274,440, or 20.4 percent greater than
12 projected. The SCR ran more than projected and therefore
13 the amount of consumables was greater than projected.
- 14 ▪ **Big Bend Unit 2 SCR:** The Big Bend Unit 2 SCR project
15 variance is \$606,306, or 53.6 percent more than projected.
16 The SCR ran more than projected and therefore the amount of
17 consumables was greater than projected.
- 18 ▪ **Big Bend Unit 3 SCR:** The Big Bend Unit 3 SCR project
19 variance is \$812,817, or 73.7 percent greater than
20 projected. This variance is due to increased maintenance
21 costs associated with the draft fans and damper fans.
- 22 ▪ **Big Bend Unit 4 SCR:** The Big Bend Unit 4 SCR project
23 variance is \$212,226, or 17.5 percent less than projected.
24 The costs associated with this project are less than
25 projected because less maintenance work was needed than

1 originally projected.

- 2 ▪ **Mercury Air Toxics Standards:** The Mercury Air Toxics
3 Standards ("MATS") project variance is \$93,629, or 72.3
4 percent less than originally projected. The projected costs
5 included contractor labor expenses; however, the company
6 utilized internal labor rather than contractor labor.
7 Internal labor costs are not recovered through the
8 environmental clause.
- 9 ▪ **Greenhouse Gas Reduction Program:** The Greenhouse Gas
10 Reduction program project variance is \$34,837, or 38.7
11 percent greater than projected. This variance is due to the
12 receipt of an Enviance invoice that was expected to be paid
13 in January 2017; however, the invoice was paid upon receipt
14 in December 2016. Enviance is the environmental
15 information management system that the company utilizes to
16 report greenhouse gas emissions.
- 17 ▪ **Big Bend Gypsum Storage Facility:** The Big Bend Gypsum
18 Storage Facility project variance is \$277,818, or 28.9
19 percent greater than projected due to increased tons of
20 gypsum transported to the storage area.
- 21 ▪ **Big Bend Coal Combustion Residual Rule:** The Big Bend Coal
22 Combustion Residual ("CCR") Rule project variance is
23 \$314,437, or 70.7 percent less than projected. The Slag
24 Fines Pond Closure and Lining and Economizer Ash System
25 Closure Plan cost estimates were high level estimates. As

1 a detailed scope for these studies was developed, the costs
2 were less than projected. This decrease in costs accounts
3 for approximately half of the variance. The second main
4 driver for the variance is that approximately half the
5 variance is due to CCR project work that was deferred until
6 2017.

- 7 **▪ Big Bend Effluent Limitations Guidelines:** The Big Bend
8 Effluent Limitations Guidelines ("ELG") project variance is
9 \$60,558, or 20 percent less than projected. The ELG study
10 cost estimates were high level estimates. Once the work on
11 the study began, some contractor work included in the scope
12 was determined not to be needed.

13
14 **Capital Investment Project Variances**

- 15 **• Big Bend Coal Combustion Residuals:** The Big Bend CCR Rule
16 project variance is \$1,535, or 56.4 percent less than
17 projected. This variance is due to the in-service date for
18 Economizer Ash System Closure Plan equipment being moved
19 from 2016 into 2017.

20
21 **Q.** Does this conclude your testimony?

22
23 **A.** Yes, it does.
24
25

INDEX

**TAMPA ELECTRIC COMPANY
ENVIRONMENTAL COST RECOVERY CLAUSE**

**FINAL TRUE-UP AMOUNT FOR THE PERIOD OF
JANUARY 2016 THROUGH DECEMBER 2016**

FORMS 42-1A THROUGH 42-9A

<u>DOCUMENT NO.</u>	<u>TITLE</u>	<u>PAGE</u>
1	Form 42-1A	12
2	Form 42-2A	13
3	Form 42-3A	14
4	Form 42-4A	15
5	Form 42-5A	16
6	Form 42-6A	17
7	Form 42-7A	18
8	Form 42-8A	19
9	Form 42-9A	45

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of Final True-up Amount for the Period
January 2016 to December 2016
(in Dollars)

Form 42 - 1A

<u>Line</u>	<u>Period Amount</u>
1. End of Period Actual True-Up for the Period January 2016 to December 2016 (Form 42-2A, Lines 5 + 6 + 10)	\$5,097,893
2. Actual/Estimated True-Up Amount Approved for the Period January 2016 to December 2016 (Order No. PSC-16-0535-FOF-EI)	<u>5,755,973</u>
3. Final True-Up to be Refunded/(Recovered) in the Projection Period January 2018 to December 2018 (Lines 1 - 2)	<u>(\$658,080)</u>

12

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of Final True-up Amount for the Period
January 2016 to December 2016

Form 42 - 2A

Current Period True-Up Amount
(in Dollars)

Line	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual 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	\$8,308,661	\$8,183,684	\$8,310,732	\$7,412,696	\$6,183,433	\$5,980,021	\$82,554,732
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	8,360,297	8,235,320	8,362,368	7,464,332	6,235,069	6,031,662	83,174,369
4. Jurisdictional ECRC Costs													
a. O & M Activities (Form 42-5A, Line 9)	1,692,720	1,542,279	1,246,764	1,399,856	1,590,453	1,683,819	1,890,585	3,108,512	2,518,409	2,192,466	1,948,842	3,327,269	24,141,974
b. Capital Investment Projects (Form 42-7A, Line 9)	4,554,400	4,544,547	4,537,278	4,535,574	4,524,945	4,514,453	4,478,794	4,474,591	4,462,827	4,453,772	4,441,485	4,434,299	53,956,965
c. Total Jurisdictional ECRC Costs	6,247,120	6,086,826	5,784,042	5,935,430	6,115,398	6,198,272	6,369,379	7,583,103	6,981,236	6,646,238	6,390,327	7,761,568	78,098,939
5. Over/Under Recovery (Line 3 - Line 4c)	269,952	(202,127)	(163,361)	169,962	460,844	1,582,963	1,990,918	652,217	1,381,132	818,094	(155,258)	(1,729,906)	5,075,430
6. Interest Provision (Form 42-3A, Line 10)	808	827	792	710	773	1,152	1,742	2,238	2,724	3,365	3,479	3,853	22,463
7. Beginning Balance True-Up & Interest Provision	619,637	838,761	585,825	371,620	490,656	900,637	2,433,116	4,374,140	4,976,959	6,309,179	7,079,002	6,875,587	619,637
a. Deferred True-Up from January to December 2015 (Order No. PSC-16-0535-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	2,092,804	2,211,840	2,621,821	4,154,300	6,095,324	6,698,143	8,030,363	8,800,186	8,596,771	6,819,077	6,819,077
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	\$2,092,804	\$2,211,840	2,621,821	\$4,154,300	\$6,095,324	\$6,698,143	\$8,030,363	\$8,800,186	\$8,596,771	\$6,819,077	\$6,819,077

13

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of Final True-up Amount for the Period
January 2016 to December 2016

Form 42 - 3A

Interest Provision
 (in Dollars)

Line	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1. Beginning True-Up Amount (Form 42-2A, Line 7 + 7a + 10)	\$2,340,821	\$2,559,945	\$2,307,009	\$2,092,804	\$2,211,840	\$2,621,821	\$4,154,300	\$6,095,324	\$6,698,143	\$8,030,363	\$8,800,186	\$8,596,771	
2. Ending True-Up Amount Before Interest	2,559,137	2,306,182	2,092,012	2,211,130	2,621,048	4,153,148	6,093,582	6,695,905	8,027,639	8,796,821	8,593,292	6,815,224	
3. Total of Beginning & Ending True-Up (Lines 1 + 2)	4,899,958	4,866,127	4,399,021	4,303,934	4,832,888	6,774,969	10,247,882	12,791,229	14,725,782	16,827,184	17,393,478	15,411,995	
4. Average True-Up Amount (Line 3 x 1/2)	2,449,979	2,433,064	2,199,511	2,151,967	2,416,444	3,387,485	5,123,941	6,395,615	7,362,891	8,413,592	8,696,739	7,705,998	
5. Interest Rate (First Day of Reporting Business Month)	0.40%	0.40%	0.42%	0.44%	0.34%	0.43%	0.38%	0.43%	0.41%	0.48%	0.48%	0.48%	
6. Interest Rate (First Day of Subsequent Business Month)	0.40%	0.42%	0.44%	0.34%	0.43%	0.38%	0.43%	0.41%	0.48%	0.48%	0.48%	0.72%	
7. Total of Beginning & Ending Interest Rates (Lines 5 + 6)	0.80%	0.82%	0.86%	0.78%	0.77%	0.81%	0.81%	0.84%	0.89%	0.96%	0.96%	1.20%	
8. Average Interest Rate (Line 7 x 1/2)	0.400%	0.410%	0.430%	0.390%	0.385%	0.405%	0.405%	0.420%	0.445%	0.480%	0.480%	0.600%	
9. Monthly Average Interest Rate (Line 8 x 1/12)	0.033%	0.034%	0.036%	0.033%	0.032%	0.034%	0.034%	0.035%	0.037%	0.040%	0.040%	0.050%	
10. Interest Provision for the Month (Line 4 x Line 9)	\$808	\$827	\$792	\$710	\$773	\$1,152	\$1,742	\$2,238	\$2,724	\$3,365	\$3,479	\$3,853	\$22,463

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of Final True-up Amount for the Period
January 2016 to December 2016

Form 42 - 4A

Variance Report of O & M Activities
(In Dollars)

Line	(1)	(2)	(3)	(4)
	Actual	Actual/Estimated Projection	Variance Amount	Percent
1. Description of O&M Activities				
a. Big Bend Unit 3 Flue Gas Desulfurization Integration	\$6,298,169	\$5,854,556	\$443,614	7.6%
b. Big Bend Units 1 & 2 Flue Gas Conditioning	0	0	0	0.0%
c. SO ₂ Emissions Allowances	(288)	4,332	(4,620)	-106.7%
d. Big Bend Units 1 & 2 FGD	8,749,033	8,224,426	524,608	6.4%
e. Big Bend PM Minimization and Monitoring	897,811	904,367	(6,556)	-0.7%
f. Big Bend NO _x Emissions Reduction	65,702	65,921	(219)	-0.3%
g. NPDES Annual Surveillance Fees	37,113	34,500	2,613	7.6%
h. Gannon Thermal Discharge Study	0	0	0	0.0%
i. Polk NO _x Emissions Reduction	(279,166)	12,461	(291,627)	-2340.4%
j. Bayside SCR Consumables	182,613	202,322	(19,709)	-9.7%
k. Big Bend Unit 4 SOFA	0	0	0	0.0%
l. Big Bend Unit 1 Pre-SCR	36,282	15,243	21,040	138.0%
m. Big Bend Unit 2 Pre-SCR	38,243	57,467	(19,225)	-33.5%
n. Big Bend Unit 3 Pre-SCR	3,530	1,540	1,990	129.2%
o. Clean Water Act Section 316(b) Phase II Study	72,714	379,154	(306,440)	-80.8%
p. Arsenic Groundwater Standard Program	9,342	14,722	(5,380)	-36.5%
q. Big Bend 1 SCR	1,616,799	1,342,360	274,440	20.4%
r. Big Bend 2 SCR	1,737,734	1,131,428	606,306	53.6%
s. Big Bend 3 SCR	1,915,480	1,102,662	812,817	73.7%
t. Big Bend 4 SCR	998,202	1,210,427	(212,226)	-17.5%
u. Mercury Air Toxics Standards	35,837	129,466	(93,629)	-72.3%
v. Greenhouse Gas Reduction Program	124,837	90,000	34,837	38.7%
w. Big Bend Gypsum Storage Facility	1,238,992	961,174	277,818	28.9%
x. Big Bend Coal Combustion Residuals (CCR) Rule	130,600	445,038	(314,437)	-70.7%
y. Big Bend ELG Study Program	241,942	302,500	(60,558)	-20.0%
2. Total Investment Projects - Recoverable Costs	\$24,151,520	\$22,486,064	\$1,665,457	7.4%
3. Recoverable Costs Allocated to Energy	\$24,032,352	\$22,057,688	\$1,974,664	9.0%
4. Recoverable Costs Allocated to Demand	\$119,168	\$428,376	(\$309,207)	-72.2%

Notes:

- Column (1) is the End of Period Totals on Form 42-5A.
- Column (2) is the approved projected amount in accordance with FPSC Order No. PSC-16-0535-FOF-EI.
- Column (3) = Column (1) - Column (2)
- Column (4) = Column (3) / Column (2)

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of Final True-up Amount for the Period
January 2016 to December 2016

O&M Activities
(in Dollars)

Line	Description of O&M Activities	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	End of	Method of Classification		
		January	February	March	April	May	June	July	August	September	October	November	December	Total	Demand	Energy	
1.	Description of O&M Activities																
a.	Big Bend Unit 3 Flue Gas Desulfurization Integration	\$417,018	\$412,861	\$508,240	\$305,839	\$428,595	\$414,303	\$500,969	\$838,393	\$585,992	\$571,622	\$761,707	\$552,631	\$6,298,169		\$6,298,169	
b.	Big Bend Units 1 & 2 Flue Gas Conditioning	0	0	0	0	0	0	0	0	0	0	0	0	0		0	
c.	SO ₂ Emissions Allowances	(75)	2	32	(137)	26	16	(74)	10	7	(130)	16	18	(288)		(288)	
d.	Big Bend Units 1 & 2 FGD	580,228	491,357	447,260	585,023	592,295	586,457	624,120	977,511	675,287	846,412	768,838	1,574,247	8,749,033		8,749,033	
e.	Big Bend PM Minimization and Monitoring	78,470	73,328	77,437	56,348	91,946	76,837	66,051	57,770	90,378	66,770	67,268	95,207	897,811		897,811	
f.	Big Bend NO _x Emissions Reduction	42,082	1,708	345	1,218	2,568	0	11,002	1,829	4,950	0	0	0	65,702		65,702	
g.	NPDES Annual Surveillance Fees	34,500	0	0	0	0	0	0	0	0	0	0	2,613	37,113	\$37,113		
h.	Gannon Thermal Discharge Study	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
i.	Polk NO _x Emissions Reduction	929	0	677	712	0	142	0	1,618.76	743.43	0.00	(232,751)	(51,238)	(279,166)		(279,166)	
j.	Bayside SCR and Ammonia	13,839	23,700	8,560	12,480	57,886	3,856	13,154	12,031	12,018	3,210	11,112	10,766	182,613		182,613	
k.	Big Bend Unit 4 SOFA	0	0	0	0	0	0	0	0	0	0	0	0	0		0	
l.	Big Bend Unit 1 Pre-SCR	0	0	12,243	0	0	0	0	6,976	15,718	260	0	1,085	36,282		36,282	
m.	Big Bend Unit 2 Pre-SCR	0	541	0	8,733	14,071	4,122	0	0	9,556	46	437	736	38,243		38,243	
n.	Big Bend Unit 3 Pre-SCR	0	0	0	725	0	815	725	0	450	815	0	0	3,530		3,530	
o.	Clean Water Act Section 316(b) Phase II Study	0	816	0	0	8,338	0	3,440	1,910	(333)	9,209	15,949	33,384	72,714	72,714		
p.	Arsenic Groundwater Standard Program	502	10	15	61	3,230	(1,597)	5	541	3	5,102	15	1,453	9,342	9,342		
q.	Big Bend 1 SCR	93,782	140,761	82,420	197,577	86,231	201,402	137,822	290,135	104,309	65,904	70,491	145,965	1,616,799		1,616,799	
r.	Big Bend 2 SCR	140,776	42,706	76,520	57,286	95,183	131,656	205,516	355,537	88,339	158,712	62,921	322,581	1,737,734		1,737,734	
s.	Big Bend 3 SCR	100,104	131,038	(64,202)	54,376	54,684	74,682	130,702	176,382	651,154	228,679	175,058	202,823	1,915,480		1,915,480	
t.	Big Bend 4 SCR	171,037	63,132	33,810	56,165	81,763	73,989	70,204	180,981	99,426	45,826	68,775	53,094	998,202		998,202	
u.	Mercury Air Toxics Standards	2,900	2,919	8,385	592	3,920	2,000	535	58	712	2,249	248	11,319	35,837		35,837	
v.	Greenhouse Gas Reduction Program	0	90,000	0	0	0	0	0	0	0	0	0	34,837	124,837		124,837	
w.	Big Bend Gypsum Storage Facility	6,550	65,552	55,599	63,638	70,050	99,786	120,130	143,947	174,688	169,274	57,267	212,511	1,238,992		1,238,992	
x.	Big Bend Coal Combustion Residuals (CCR) Rule	10,225	1,850	0	0	0	17,038	8,800	14,144	6,813	18,655	48,705	4,371	130,600		130,600	
y.	Big Bend ELG Study Program	0	0	0	0	0	0	49,921	0	0	73,000	119,022	241,942		241,942		
2.	Total of O&M Activities	1,692,866	1,542,282	1,247,341	1,400,636	1,590,785	1,685,506	1,893,101	3,109,695	2,520,211	2,192,617	1,949,056	3,327,425	24,151,520	\$119,168	\$24,032,352	
3.	Recoverable Costs Allocated to Energy	1,657,864	1,541,456	1,247,326	1,400,575	1,579,218	1,687,103	1,889,656	3,107,244	2,520,540	2,178,306	1,933,092	3,289,975	24,032,352		24,032,352	
4.	Recoverable Costs Allocated to Demand	35,002	826	15	61	11,567	(1,597)	3,445	2,451	(329)	14,311	15,964	37,450	119,168		119,168	
5.	Retail Energy Jurisdictional Factor	1.0000000	1.0000000	0.9995377	0.9994432	0.9998203	0.9998962	0.9986761	0.9996226	0.9992848	0.9999584	0.9999233	1.0000000				
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 (A)	1,657,864	1,541,456	1,246,749	1,399,795	1,578,934	1,685,409	1,887,154	3,106,071	2,518,737	2,178,215	1,932,944	3,289,975	24,023,303		24,023,303	
8.	Jurisdictional Demand Recoverable Costs (B)	34,856	823	15	61	11,519	(1,590)	3,431	2,441	(328)	14,251	15,898	37,294	118,671		118,671	
9.	Total Jurisdictional Recoverable Costs for O&M Activities (Lines 7 + 8)	\$1,692,720	\$1,542,279	\$1,246,764	\$1,399,856	\$1,590,453	\$1,683,819	\$1,890,585	\$3,108,512	\$2,518,409	\$2,192,466	\$1,948,842	\$3,327,269	\$24,141,974		\$24,141,974	

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of Final True-up Amount for the Period
 January 2016 to December 2016

Form 42 - 6A

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

Line	(1) Actual	(2) Actual/Estimated Projection	(3) Variance Amount	(4) Percent
1. Description of Investment Projects				
a. Big Bend Unit 3 Flue Gas Desulfurization Integration	\$1,138,296	\$1,138,296	\$0	0.0%
b. Big Bend Units 1 & 2 Flue Gas Conditioning	294,888	294,888	0	0.0%
c. Big Bend Unit 4 Continuous Emissions Monitors	60,487	60,487	0	0.0%
d. Big Bend Fuel Oil Tank # 1 Upgrade	39,237	39,237	0	0.0%
e. Big Bend Fuel Oil Tank # 2 Upgrade	64,532	64,532	0	0.0%
f. Big Bend Unit 1 Classifier Replacement	95,085	95,085	0	0.0%
g. Big Bend Unit 2 Classifier Replacement	68,749	68,749	0	0.0%
h. Big Bend Section 114 Mercury Testing Platform	10,142	10,142	0	0.0%
i. Big Bend Units 1 & 2 FGD	7,109,751	7,109,364	387	0.0%
j. Big Bend FGD Optimization and Utilization	1,776,794	1,776,794	0	0.0%
k. Big Bend NO _x Emissions Reduction	592,359	592,359	0	0.0%
l. Big Bend PM Minimization and Monitoring	2,143,487	2,131,997	11,490	0.5%
m. Polk NO _x Emissions Reduction	134,166	134,166	0	0.0%
n. Big Bend Unit 4 SOFA	234,895	234,895	0	0.0%
o. Big Bend Unit 1 Pre-SCR	162,976	162,976	0	0.0%
p. Big Bend Unit 2 Pre-SCR	154,898	154,898	0	0.0%
q. Big Bend Unit 3 Pre-SCR	276,243	276,243	0	0.0%
r. Big Bend Unit 1 SCR	9,309,104	9,305,488	3,616	0.0%
s. Big Bend Unit 2 SCR	9,958,692	9,958,692	0	0.0%
t. Big Bend Unit 3 SCR	8,113,249	8,077,431	35,818	0.4%
u. Big Bend Unit 4 SCR	6,358,068	6,357,967	101	0.0%
v. Big Bend FGD System Reliability	2,467,204	2,467,204	0	0.0%
w. Mercury Air Toxics Standards	961,812	961,360	452	0.0%
x. SO ₂ Emissions Allowances	(3,136)	(3,136)	0	0.0%
y. Big Bend Gypsum Storage Facility	2,455,517	2,454,374	1,143	0.0%
z. Big Bend Coal Combustion Residuals (CCR) Rule	1,187	2,722	(1,535)	-56.4%
2. Total Investment Projects - Recoverable Costs	\$53,978,682	\$53,927,210	\$51,472	0.1%
3. Recoverable Costs Allocated to Energy	\$53,873,726	\$53,820,719	\$53,007	0.1%
4. Recoverable Costs Allocated to Demand	\$104,956	\$106,491	(\$1,535)	-1.4%

Notes:

Column (1) is the End of Period Totals on Form 42-7A.
 Column (2) is the approved projected amount in accordance with FPSC Order No. PSC-16-0535-FOF-EI
 Column (3) = Column (1) - Column (2)
 Column (4) = Column (3) / Column (2)

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of Final True-up Amount for the Period
January 2016 to December 2016

Capital Investment Projects-Recoverable Costs
 (in Dollars)

Line	Description (A)		Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	End of	Method of Classification			
			January	February	March	April	May	June	July	August	September	October	November	December	Period Total	Demand	Energy	
1.	a.	Big Bend Unit 3 Flue Gas Desulfurization Integrator	1	\$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	2	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	3	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	4	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	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	6	8,120	8,087	8,054	8,021	7,989	7,956	7,891	7,826	7,761	7,728	7,728	7,728	95,085	95,085	
	g.	Big Bend Unit 2 Classifier Replacement	7	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	8	860	857	856	853	851	848	842	839	838	835	833	830	10,142	10,142	
	i.	Big Bend Units 1 & 2 FGD	9	590,585	588,659	592,781	601,307	599,323	598,125	594,592	592,726	590,812	588,887	586,951	585,003	7,109,751	7,109,751	
	j.	Big Bend FGD Optimization and Utilization	10	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	11	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	12	180,547	181,364	181,210	180,593	179,833	179,381	177,891	177,438	176,986	176,534	176,081	175,629	2,143,487	2,143,487	
	m.	Polk NO _x Emissions Reduction	13	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	14	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	15	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	16	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	17	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	18	790,247	787,928	785,609	783,290	780,971	778,652	772,212	769,913	767,614	765,316	763,017	760,718	9,309,104	9,309,104	
	s.	Big Bend Unit 2 SCR	19	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	20	688,388	682,921	681,062	679,206	677,349	675,491	671,693	673,467	673,429	671,603	669,780	668,860	8,113,249	8,113,249	
	u.	Big Bend Unit 4 SCR	21	530,839	534,072	533,324	532,587	531,454	534,774	530,308	528,913	527,528	526,152	524,756	523,361	6,358,068	6,358,068	
	v.	Big Bend FGD System Reliability	22	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	23	81,143	81,039	80,936	80,773	80,608	80,445	79,808	79,646	79,542	79,438	79,275	79,159	961,812	961,812	
	x.	SO ₂ Emissions Allowances (B)	24	(264)	(263)	(263)	(263)	(263)	(263)	(260)	(260)	(260)	(259)	(259)	(259)	(3,136)	(3,136)	
	y.	Big Bend Gypsum Storage Facility	25	207,278	206,944	206,572	206,211	205,849	205,488	203,778	203,419	203,045	202,665	202,304	201,964	2,455,517	2,455,517	
	z.	Big Bend Coal Combustion Residuals (CCR) Rule	26	0	0	1	1	3	27	80	131	173	213	246	312	1,187	1,187	
2.		Total Investment Projects - Recoverable Costs		4,554,437	4,544,584	4,539,410	4,538,132	4,525,793	4,519,016	4,484,756	4,476,313	4,466,051	4,453,993	4,441,861	4,434,336	53,978,682	\$104,956	\$53,873,726
3.		Recoverable Costs Allocated to Energy		4,545,614	4,535,790	4,530,642	4,529,391	4,517,080	4,510,307	4,476,064	4,467,598	4,457,322	4,445,252	4,433,115	4,425,551	53,873,726		53,873,726
4.		Recoverable Costs Allocated to Demand		8,823	8,794	8,768	8,741	8,713	8,709	8,692	8,715	8,729	8,741	8,746	8,785	104,956	104,956	
5.		Retail Energy Jurisdictional Factor		1.0000000	1.0000000	0.9995377	0.9994432	0.9998203	0.9989962	0.9986761	0.9996226	0.9992848	0.9999584	0.9999233	1.0000000			
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	4,528,547	4,526,869	4,516,268	4,505,780	4,470,138	4,465,912	4,454,134	4,445,067	4,432,775	4,425,551	53,852,445		
8.		Jurisdictional Demand Recoverable Costs (D)		8,786	8,757	8,731	8,705	8,677	8,673	8,656	8,679	8,693	8,705	8,710	8,748	104,520		
9.		Total Jurisdictional Recoverable Costs for Investment Projects (Lines 7 + 8)		\$4,554,400	\$4,544,547	\$4,537,278	\$4,535,574	\$4,524,945	\$4,514,453	\$4,478,794	\$4,474,591	\$4,462,827	\$4,453,772	\$4,441,485	\$4,434,299	\$53,956,965		

Notes:

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

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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of Final True-up Amount for the Period
January 2016 to December 2016

Form 42-8A
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	Actual July	Actual August	Actual September	Actual October	Actual November	Actual 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	
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	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	0.9986761	0.9996226	0.9992848	0.9999584	0.9999233	1.0000000	
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	94,343	94,218	93,972	93,821	93,604	93,396	1,137,847
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	\$94,343	\$94,218	\$93,972	\$93,821	\$93,604	\$93,396	\$1,137,847

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

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of Final True-up Amount for the Period
January 2016 to December 2016

Form 42-8A
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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	Actual July	Actual August	Actual September	Actual October	Actual November	Actual 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	\$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	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	0.9986761	0.9996226	0.9992848	0.9999584	0.9999233	1.0000000	1.0000000
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	0.9958367
12.	Retail Energy-Related Recoverable Costs (E)		25,276	25,155	25,022	24,898	24,787	24,645	24,443	24,346	24,218	24,114	23,993	23,875	294,772
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	\$24,443	\$24,346	\$24,218	\$24,114	\$23,993	\$23,875	\$294,772

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 2.5% and 3.1%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of Final True-up Amount for the Period
January 2016 to December 2016

Form 42-8A
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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	Actual July	Actual August	Actual September	Actual October	Actual November	Actual 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	\$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)	(514,445)
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)	\$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	0.9986761	0.9996226	0.9992848	0.9999584	0.9999233	1.0000000	
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	5,012	5,001	4,981	4,968	4,951	4,934	60,463
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	\$5,012	\$5,001	\$4,981	\$4,968	\$4,951	\$4,934	\$60,463

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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DOCKET NO. 170007-EI
ECRC 2016 FINAL TRUE-UP
EXHIBIT PAR-1, DOC. NO. 8, PAGE 3 OF 26

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of Final True-up Amount for the Period
January 2016 to December 2016

Form 42-8A
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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	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	
2.	Plant-in-Service/Depreciation Base (A)	\$497,578	\$497,578	\$497,578	\$497,578	\$497,578	\$497,578	\$497,578	\$497,578	\$497,578	\$497,578	\$497,578	\$497,578	\$497,578	
3.	Less: Accumulated Depreciation	(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	0.9986761	0.9996226	0.9992848	0.9999584	0.9999233	1.0000000	
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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DOCKET NO. 170007-EI
 ECRC 2016 FINAL TRUE-UP
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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of Final True-up Amount for the Period
January 2016 to December 2016

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	Actual July	Actual August	Actual September	Actual October	Actual November	Actual 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	\$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	0
5.	Net Investment (Lines 2 + 3 + 4)	\$423,465	\$421,146	\$418,827	\$416,508	\$414,189	\$411,870	\$409,551	\$407,232	\$404,913	\$402,594	\$400,275	\$397,956	\$395,637	
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	0.9986761	0.9996226	0.9992848	0.9999584	0.9999233	1.0000000	
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)		\$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

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 Final True-up Amount for the Period
January 2016 to December 2016

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	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	
2.	Plant-in-Service/Depreciation Base (A)	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	
3.	Less: Accumulated Depreciation	(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	
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	0.9986761	0.9996226	0.9992848	0.9999584	0.9999233	1.0000000	
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	7,881	7,856	7,820	7,793	7,760	7,728	95,048
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	\$7,881	\$7,856	\$7,820	\$7,793	\$7,760	\$7,728	\$95,048

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 Final True-up Amount for the Period
January 2016 to December 2016

Form 42-8A
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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	Actual July	Actual August	Actual September	Actual October	Actual November	Actual 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	\$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)	(642,438)
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)	\$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	\$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	0.9986761	0.9996226	0.9992848	0.9999584	0.9999233	1.0000000	
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	5,698	5,681	5,656	5,638	5,616	5,593	68,722
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	\$5,698	\$5,681	\$5,656	\$5,638	\$5,616	\$5,593	\$68,722

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. 170007-EI
 ECRC 2016 FINAL TRUE-UP
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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of Final True-up Amount for the Period
January 2016 to December 2016

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	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	
2.	Plant-in-Service/Depreciation Base (A)	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	
3.	Less: Accumulated Depreciation	(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	0.9986761	0.9996226	0.9992848	0.9999584	0.9999233	1.0000000	
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	839	837	835	833	830	10,139
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	\$839	\$837	\$835	\$833	\$830	\$10,139

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 Final True-up Amount for the Period
January 2016 to December 2016

Form 42-8A
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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	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$8,392	(\$3,835)	\$16	\$20,318	\$10,098	\$3,742	\$2,381	\$1,663	\$0	\$0	\$42,774
b.	Clearings to Plant		0	0	1,612,878	(3,835)	16	202,899	10,098	3,742	2,381	1,663	0	0	1,829,841
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	\$95,247,456	\$95,251,197	\$95,253,578	\$95,255,242	\$95,255,242	\$95,255,242	
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)	(50,883,522)	(51,145,429)	(51,407,343)	(51,669,262)	(51,931,181)	
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)	\$44,620,027	\$44,363,177	\$44,106,327	\$45,462,355	\$45,197,235	\$44,935,975	\$44,877,599	\$44,625,830	\$44,367,675	\$44,108,149	\$43,847,899	\$43,585,980	\$43,324,061	
6.	Average Net Investment		44,491,602	44,234,752	44,784,341	45,329,795	45,066,605	44,906,787	44,751,715	44,496,753	44,237,912	43,978,024	43,716,939	43,455,020	
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	\$262,070	\$260,577	\$259,061	\$257,539	\$256,010	\$254,476	\$3,129,956
b.	Debt Component Grossed Up For Taxes (C)		72,191	71,775	72,666	73,551	73,124	72,865	70,655	70,253	69,844	69,434	69,022	68,608	853,988
8.	Investment Expenses														
a.	Depreciation (D)		\$256,850	\$256,850	\$256,850	\$261,285	\$261,275	\$261,275	\$261,867	\$261,896	\$261,907	\$261,914	\$261,919	\$261,919	\$3,125,807
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	594,592	592,726	590,812	588,887	586,951	585,003	7,109,751
a.	Recoverable Costs Allocated to Energy		590,585	588,659	592,781	601,307	599,323	598,125	594,592	592,726	590,812	588,887	586,951	585,003	7,109,751
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	0.9995377	0.9994432	0.9998203	0.9989962	0.9986761	0.9996226	0.9992848	0.9999584	0.9999233	1.0000000	
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	593,805	592,502	590,389	588,863	586,906	585,003	7,106,931
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	\$593,805	\$592,502	\$590,389	\$588,863	\$586,906	\$585,003	\$7,106,931

Notes:

- (A) Applicable depreciable base for Big Bend; accounts 312.45 (\$105,398), 312.46 (\$94,929,061) & 315.46 (\$220,782)
- (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 Final True-up Amount for the Period
January 2016 to December 2016

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	Actual July	Actual August	Actual September	Actual October	Actual November	Actual 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)	(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	0.9998962	0.9986761	0.9996226	0.9992848	0.9999584	0.9999233	1.0000000	
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	147,243	147,045	146,660	146,422	146,081	145,755	1,776,093
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	\$147,243	\$147,045	\$146,660	\$146,422	\$146,081	\$145,755	\$1,776,093

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 Final True-up Amount for the Period
January 2016 to December 2016

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	Actual July	Actual August	Actual September	Actual October	Actual November	Actual 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	\$3,190,852
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	0.9986761	0.9996226	0.9992848	0.9999584	0.9999233	1.0000000	
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	49,086	49,056	48,965	48,922	48,843	48,772	592,124
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	\$49,086	\$49,056	\$48,965	\$48,922	\$48,843	\$48,772	\$592,124

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 Final True-up Amount for the Period
January 2016 to December 2016

Form 42-8A
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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	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$156,705	\$42,716	\$250	(\$42,855)	\$0	\$1,114	\$131	\$0	\$0	\$0	\$0	\$0	\$158,062
b.	Clearings to Plant		156,705	42,716	250	(42,855)	0	1,114	131	0	0	0	0	0	158,062
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	\$19,757,774	\$19,757,774	\$19,757,774	\$19,757,774	\$19,757,774	\$19,757,774	\$19,757,774
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)	(4,109,906)	(4,170,778)	(4,231,650)	(4,292,522)	(4,353,394)	
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	\$15,708,740	\$15,647,868	\$15,586,996	\$15,526,124	\$15,465,252	\$15,404,380	
6.	Average Net Investment		16,024,700	16,063,804	16,024,348	15,942,035	15,859,668	15,799,357	15,739,110	15,678,304	15,617,432	15,556,560	15,495,688	15,434,816	
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	\$92,170	\$91,813	\$91,457	\$91,101	\$90,744	\$90,388	\$1,110,327
b.	Debt Component Grossed Up For Taxes (C)		26,001	26,065	26,001	25,867	25,734	25,636	24,849	24,753	24,657	24,561	24,465	24,369	302,958
8.	Investment Expenses														
a.	Depreciation (D)		\$60,345	\$60,868	\$61,010	\$61,011	\$60,868	\$60,868	\$60,872	\$60,872	\$60,872	\$60,872	\$60,872	\$60,872	\$730,202
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	177,891	177,438	176,986	176,534	176,081	175,629	2,143,487
a.	Recoverable Costs Allocated to Energy		180,547	181,364	181,210	180,593	179,833	179,381	177,891	177,438	176,986	176,534	176,081	175,629	2,143,487
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	0.9986761	0.9996226	0.9992848	0.9999584	0.9999233	1.0000000	
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	177,655	177,371	176,859	176,527	176,067	175,629	2,142,639
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	\$177,655	\$177,371	\$176,859	\$176,527	\$176,067	\$175,629	\$2,142,639

Notes:

- (A) Applicable depreciable base for Big Bend; accounts 312.41 (\$5,831,489), 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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DOCKET NO. 170007-EI
 ECRC 2016 FINAL TRUE-UP
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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of Final True-up Amount for the Period
January 2016 to December 2016

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual 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	\$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)	(683,322)
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)	\$931,239	\$926,815	\$922,391	\$917,967	\$913,543	\$909,119	\$904,695	\$900,271	\$895,847	\$891,423	\$886,999	\$882,575	\$878,151	\$878,151
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	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	0.9986761	0.9996226	0.9992848	0.9999584	0.9999233	1.0000000	1.0000000
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	0.9958367
12.	Retail Energy-Related Recoverable Costs (E)		11,392	11,359	11,321	11,287	11,258	11,216	11,119	11,097	11,060	11,035	11,001	10,969	134,114
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)		\$11,392	\$11,359	\$11,321	\$11,287	\$11,258	\$11,216	\$11,119	\$11,097	\$11,060	\$11,035	\$11,001	\$10,969	\$134,114

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

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of Final True-up Amount for the Period
January 2016 to December 2016

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	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	
2.	Plant-in-Service/Depreciation Base (A)	\$2,558,730	\$2,558,730	\$2,558,730	\$2,558,730	\$2,558,730	\$2,558,730	\$2,558,730	\$2,558,730	\$2,558,730	\$2,558,730	\$2,558,730	\$2,558,730	\$2,558,730	
3.	Less: Accumulated Depreciation	(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)	\$1,802,824	\$1,796,427	\$1,790,030	\$1,783,633	\$1,777,236	\$1,770,839	\$1,764,442	\$1,758,045	\$1,751,648	\$1,745,251	\$1,738,854	\$1,732,457	\$1,726,060	
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	0.9986761	0.9996226	0.9992848	0.9999584	0.9999233	1.0000000	
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	19,466	19,438	19,383	19,348	19,300	19,254	234,802
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)		\$19,896	\$19,848	\$19,791	\$19,741	\$19,701	\$19,636	\$19,466	\$19,438	\$19,383	\$19,348	\$19,300	\$19,254	\$234,802

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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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of Final True-up Amount for the Period
January 2016 to December 2016

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	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	
2.	Plant-in-Service/Depreciation Base (A)	\$1,649,121	\$1,649,121	\$1,649,121	\$1,649,121	\$1,649,121	\$1,649,121	\$1,649,121	\$1,649,121	\$1,649,121	\$1,649,121	\$1,649,121	\$1,649,121	\$1,649,121	
3.	Less: Accumulated Depreciation	(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	
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	0.9986761	0.9996226	0.9992848	0.9999584	0.9999233	1.0000000	
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	13,507	13,479	13,432	13,401	13,360	13,320	162,911
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	\$13,507	\$13,479	\$13,432	\$13,401	\$13,360	\$13,320	\$162,911

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 Final True-up Amount for the Period
January 2016 to December 2016

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	Actual July	Actual August	Actual September	Actual October	Actual November	Actual 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	\$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	0.9986761	0.9996226	0.9992848	0.9999584	0.9999233	1.0000000	
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	12,837	12,813	12,773	12,744	12,708	12,672	154,837
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	\$12,837	\$12,813	\$12,773	\$12,744	\$12,708	\$12,672	\$154,837

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 Final True-up Amount for the Period
January 2016 to December 2016

Form 42-8A
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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	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	
2.	Plant-in-Service/Depreciation Base (A)	\$2,706,507	\$2,706,507	\$2,706,507	\$2,706,507	\$2,706,507	\$2,706,507	\$2,706,507	\$2,706,507	\$2,706,507	\$2,706,507	\$2,706,507	\$2,706,507	\$2,706,507	
3.	Less: Accumulated Depreciation	(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	
5.	Net Investment (Lines 2 + 3 + 4)	\$2,065,177	\$2,057,224	\$2,049,271	\$2,041,318	\$2,033,365	\$2,025,412	\$2,017,459	\$2,009,506	\$2,001,553	\$1,993,600	\$1,985,647	\$1,977,694	\$1,969,741	
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	0.9986761	0.9996226	0.9992848	0.9999584	0.9999233	1.0000000	
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	22,893	22,855	22,789	22,744	22,685	22,627	276,134
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$23,414	\$23,355	\$23,284	\$23,223	\$23,172	\$23,093	\$22,893	\$22,855	\$22,789	\$22,744	\$22,685	\$22,627	\$276,134

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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DOCKET NO. 170007-EI
 ECRC 2016 FINAL TRUE-UP
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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of Final True-up Amount for the Period
January 2016 to December 2016

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	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$972,688	\$972,688
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	
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	972,688
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	\$61,552,144	
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	61,220,383	
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	\$358,512	\$4,398,828
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	96,657	1,200,284
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	777,212	769,913	767,614	765,316	763,017	764,335	9,309,104
a.	Recoverable Costs Allocated to Energy		790,247	787,928	785,609	783,290	780,971	778,652	777,212	769,913	767,614	765,316	763,017	764,335	9,309,104
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	0.9986761	0.9996226	0.9992848	0.9999584	0.9999233	1.0000000	
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	771,190	769,622	767,065	765,284	762,958	764,335	9,305,430
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	\$771,190	\$769,622	\$767,065	\$765,284	\$762,958	\$764,335	\$9,305,430

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 Final True-up Amount for the Period
January 2016 to December 2016

Form 42-8A
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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	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	
2.	Plant-in-Service/Depreciation Base (A)	\$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	
5.	Net Investment (Lines 2 + 3 + 4)	\$71,748,793	\$71,440,959	\$71,133,125	\$70,825,291	\$70,517,457	\$70,209,623	\$69,901,789	\$69,593,955	\$69,286,121	\$68,978,287	\$68,670,453	\$68,362,619	\$68,054,785	
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	0.9986761	0.9996226	0.9992848	0.9995584	0.9999233	1.0000000	
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	825,309	823,804	821,238	819,503	817,186	814,960	9,954,761
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)		\$844,873	\$842,564	\$839,867	\$837,479	\$835,487	\$832,491	\$825,309	\$823,804	\$821,238	\$819,503	\$817,186	\$814,960	\$9,954,761

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 Final True-up Amount for the Period
January 2016 to December 2016

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	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		(\$962,264)	(\$482)	\$0	\$0	\$0	\$0	\$488,800	\$483,507	\$1,321	\$2,623	\$1,733	\$245,876	\$261,114
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)	488,800	972,306	973,628	976,251	977,984	1,223,860	
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	\$57,169,366	\$57,405,332	\$57,159,112	\$56,914,194	\$56,668,387	\$56,666,721	
6.	Average Net Investment		58,771,197	58,042,283	57,794,501	57,546,960	57,299,419	57,051,878	57,048,737	57,287,349	57,282,222	57,036,653	56,791,290	56,667,554	
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	\$334,082	\$335,479	\$335,449	\$334,011	\$332,575	\$331,850	\$4,040,383
b.	Debt Component Grossed Up For Taxes (C)		95,361	94,178	93,776	93,375	92,973	92,571	90,070	90,447	90,439	90,051	89,664	89,469	1,102,374
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	671,693	673,467	673,429	671,603	669,780	668,860	8,113,249
a.	Recoverable Costs Allocated to Energy		688,388	682,921	681,062	679,206	677,349	675,491	671,693	673,467	673,429	671,603	669,780	668,860	8,113,249
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	0.9998962	0.9986761	0.9996226	0.9992848	0.9999584	0.9999233	1.0000000	
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	670,804	673,213	672,947	671,575	669,729	668,860	8,110,052
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	\$670,804	\$673,213	\$672,947	\$671,575	\$669,729	\$668,860	\$8,110,052

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 Final True-up Amount for the Period
January 2016 to December 2016

Form 42-8A
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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	Actual July	Actual August	Actual September	Actual October	Actual November	Actual 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	\$2,842	\$46	\$0	\$0	\$1,441,315
b.	Clearings to Plant		0	0	0	0	1,439,648	(1,221)	0	0	2,842	46	0	0	1,441,315
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	
2.	Plant-in-Service/Depreciation Base (A)	\$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	\$65,312,569	\$65,312,615	\$65,312,615	\$65,312,615	
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)	(19,885,833)	(20,073,543)	(20,261,253)	
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	
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	\$45,614,446	\$45,426,782	\$45,239,072	\$45,051,362	
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	45,706,876	45,520,614	45,332,927	45,145,217	
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	\$267,663	\$266,573	\$265,473	\$264,374	\$3,243,427
b.	Debt Component Grossed Up For Taxes (C)		75,211	75,910	75,748	75,589	75,344	75,076	72,754	72,458	72,164	71,869	71,573	71,277	884,973
8.	Investment Expenses														
a.	Depreciation (D)		\$183,146	\$183,146	\$183,146	\$183,146	\$183,146	\$187,705	\$187,701	\$187,701	\$187,701	\$187,710	\$187,710	\$187,710	\$2,229,668
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		530,839	534,072	533,324	532,587	531,454	534,774	530,308	528,913	527,528	526,152	524,756	523,361	6,358,068
a.	Recoverable Costs Allocated to Energy		530,839	534,072	533,324	532,587	531,454	534,774	530,308	528,913	527,528	526,152	524,756	523,361	6,358,068
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	0.9986761	0.9996226	0.9992848	0.9999584	0.9999233	1.0000000	
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	529,606	528,713	527,151	526,130	524,716	523,361	6,355,550
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	\$529,606	\$528,713	\$527,151	\$526,130	\$524,716	\$523,361	\$6,355,550

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), and 315.40 (\$558,138)
- (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 2.4%, 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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DOCKET NO. 170007-EI
 ECRC 2016 FINAL TRUE-UP
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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of Final True-up Amount for the Period
January 2016 to December 2016

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	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments		\$0	\$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	\$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	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	0.9986761	0.9996226	0.9992848	0.9999584	0.9999233	1.0000000		
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	0.9958367	
12.	Retail Energy-Related Recoverable Costs (E)		208,395	208,011	207,529	207,126	206,819	206,264	204,450	204,263	203,812	203,569	203,179	202,814	2,466,231
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	\$204,450	\$204,263	\$203,812	\$203,569	\$203,179	\$202,814	\$2,466,231

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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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of Final True-up Amount for the Period
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	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$16,035	\$0	\$0	\$0	\$0	\$0	(\$171)	\$15,762	\$0	\$0	\$0	\$31,626
b.	Clearings to Plant		0	0	0	0	0	16,035	0	(171)	0	0	15,762	0	31,626
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	\$8,570,633	\$8,570,633	\$8,570,633	\$8,586,395	\$8,586,395	
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)	(893,172)	
4.	CWIP - Non-Interest Bearing	0	0	16,035	16,035	16,035	16,035	0	0	0	15,762	15,762	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	\$7,764,839	\$7,758,768	\$7,736,935	\$7,715,102	\$7,693,223	
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	7,775,841	7,761,804	7,747,852	7,726,019	7,704,163	
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	\$45,454	\$45,372	\$45,244	\$45,116	\$549,971
b.	Debt Component Grossed Up For Taxes (C)		12,839	12,816	12,794	12,759	12,723	12,688	12,311	12,277	12,255	12,233	12,198	12,164	150,057
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	\$21,879	\$261,784
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	79,542	79,438	79,275	79,159	961,812
a.	Recoverable Costs Allocated to Energy		81,143	81,039	80,936	80,773	80,608	80,445	79,808	79,646	79,542	79,438	79,275	79,159	961,812
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	0.9986761	0.9996226	0.9992848	0.9999584	0.9999233	1.0000000	
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	79,702	79,616	79,485	79,435	79,269	79,159	961,433
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	\$79,702	\$79,616	\$79,485	\$79,435	\$79,269	\$79,159	\$961,433

Notes:

- (A) Applicable depreciable base for Big Bend and Polk: accounts 312.44 (\$3,427,481), 341.80(\$26,150), 315.40 (\$1,226,949), 315.41 (\$138,853), 315.42 (\$138,853), 312.45 (\$2,053,017), 312.46 (\$1,242,315), 315.44 (\$16,035), 315.45 (\$40,217) and 315.46 (\$50,784), 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%, 2.5%, 3.3%, 3.2%, 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 Final True-up Amount for the Period
January 2016 to December 2016

Form 42-8A
 Page 24 of 26

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	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments														
	a. Purchases/Transfers		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	b. Sales/Transfers		0	0	0	0	0	0	0	0	0	0	0	0	
	c. Auction Proceeds/Other		0	0	0	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	
	b. FERC 158.2 Allowances Withheld	0	0	0	0	0	0	0	0	0	0	0	0	0	
	c. FERC 182.3 Other Regl. Assets - Losses	0	0	0	0	0	0	0	0	0	0	0	0	0	
	d. FERC 254.01 Regulatory Liabilities - Gains	(35,211)	(35,109)	(35,109)	(35,109)	(35,057)	(35,057)	(35,057)	(34,975)	(34,975)	(34,975)	(34,829)	(34,829)	(34,829)	
3.	Total Working Capital Balance	(\$35,211)	(\$35,109)	(\$35,109)	(\$35,109)	(\$35,057)	(\$35,057)	(\$35,057)	(\$34,975)	(\$34,975)	(\$34,975)	(\$34,829)	(\$34,829)	(\$34,829)	
4.	Average Net Working Capital Balance		(\$35,160)	(\$35,109)	(\$35,109)	(\$35,083)	(\$35,057)	(\$35,057)	(\$35,016)	(\$34,975)	(\$34,975)	(\$34,902)	(\$34,829)	(\$34,829)	
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	(74)	10	7	(130)	16	18	(188)
8.	Net Expenses (D)		(75)	2	32	(137)	26	16	(74)	10	7	(130)	16	18	(288)
9.	Total System Recoverable Expenses (Lines 6 + 8)		(339)	(261)	(231)	(400)	(237)	(247)	(334)	(250)	(253)	(389)	(243)	(241)	(3,424)
	a. Recoverable Costs Allocated to Energy		(339)	(261)	(231)	(400)	(237)	(247)	(334)	(250)	(253)	(389)	(243)	(241)	(3,424)
	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	0.9986761	0.9996226	0.9992848	0.9999584	0.9999233	1.0000000	
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)	(333)	(250)	(253)	(389)	(243)	(241)	(3,424)
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)	(\$333)	(\$250)	(\$253)	(\$389)	(\$243)	(\$241)	(\$3,424)

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

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

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DOCKET NO. 170007-EI
 ECRC 2016 FINAL TRUE-UP
 EXHIBIT PAR-1, DOC. NO. 8, PAGE 24 OF 26

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of Final True-up Amount for the Period
January 2016 to December 2016

Form 42-8A
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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	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$8,829	\$296	\$3,891	\$2,976	\$4,659	\$2,747	\$5,567	\$1,429	\$1,295	\$152	\$6,360	\$5,900	\$44,100
b.	Clearings to Plant		8,829	296	438	(784)	0	0	0	0	0	0	0	35,321	44,100
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)	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	21,463,534	
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	3,453	7,213	11,872	14,618	20,185	21,613	22,909	23,061	29,421	0	
5.	Net Investment (Lines 2 + 3 + 4)	\$20,753,574	\$20,710,639	\$20,659,150	\$20,611,255	\$20,562,444	\$20,515,318	\$20,466,279	\$20,420,061	\$20,369,704	\$20,319,215	\$20,267,582	\$20,222,157	\$20,176,272	
6.	Average Net Investment		20,732,106	20,684,894	20,635,203	20,586,849	20,538,881	20,490,798	20,443,170	20,394,882	20,344,459	20,293,398	20,244,869	20,199,214	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$121,874	\$121,596	\$121,304	\$121,020	\$120,738	\$120,455	\$119,717	\$119,434	\$119,139	\$118,840	\$118,556	\$118,288	\$1,440,961
b.	Debt Component Grossed Up For Taxes (C)		33,640	33,563	33,482	33,404	33,326	33,248	32,276	32,200	32,121	32,040	31,963	31,891	393,154
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	206,572	206,211	205,849	205,488	203,778	203,419	203,045	202,665	202,304	201,964	2,455,517
a.	Recoverable Costs Allocated to Energy		207,278	206,944	206,572	206,211	205,849	205,488	203,778	203,419	203,045	202,665	202,304	201,964	2,455,517
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	0.9986761	0.9996226	0.9992848	0.9999584	0.9999233	1.0000000	
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	206,477	206,096	205,812	205,282	203,508	203,342	202,900	202,657	202,288	201,964	2,454,548
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	\$206,477	\$206,096	\$205,812	\$205,282	\$203,508	\$203,342	\$202,900	\$202,657	\$202,288	\$201,964	\$2,454,548

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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DOCKET NO. 170007-EI
 ECRC 2016 FINAL TRUE-UP
 EXHIBIT PAR-1, DOC. NO. 8, PAGE 25 OF 26

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of Final True-up Amount for the Period
January 2016 to December 2016

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$201	\$0	\$304	\$6,243	\$7,975	\$5,589	\$5,894	\$4,950	\$3,920	\$13,810	\$48,885
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 - 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	\$0	\$0	\$0	\$0	\$0	\$0
3.	Less: Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4.	CWIP - Non-Interest Bearing	0	0	0	201	201	505	6,748	14,723	20,312	26,206	31,155	35,075	48,885	
5.	Net Investment (Lines 2 + 3 + 4)	\$0	\$0	\$0	\$201	\$201	\$505	\$6,748	\$14,723	\$20,312	\$26,206	\$31,155	\$35,075	\$48,885	
6.	Average Net Investment		0	0	101	201	353	3,627	10,736	17,518	23,259	28,681	33,115	41,980	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$0	\$0	\$1	\$1	\$2	\$21	\$63	\$103	\$136	\$168	\$194	\$246	\$935
b.	Debt Component Grossed Up For Taxes (C)		0	0	0	0	1	6	17	28	37	45	52	66	252
8.	Investment Expenses														
a.	Depreciation (D)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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	80	131	173	213	246	312	1,187
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	80	131	173	213	246	312	1,187
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	0.9995377	0.9994432	0.9998203	0.9989962	0.9986761	0.9996226	0.9992848	0.9999584	0.9999233	1.0000000	
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	80	130	172	212	245	311	1,182
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$0	\$0	\$1	\$1	\$3	\$27	\$80	\$130	\$172	\$212	\$245	\$311	\$1,182

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 Final True-up Amount for the Period
January 2016 to June 2016

**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	0.00%
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 Final True-up Amount for the Period
JULY 2016 to DECEMBER 2016

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	0.00%
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)