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August 4, 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. 20170007-EI

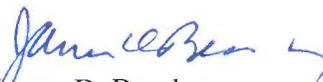
Dear Ms. Stauffer:

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

1. Petition of Tampa Electric Company.
2. Prepared Direct Testimony and Exhibit (PAR-2) of Penelope A. Rusk regarding Environmental Cost Recovery Factors Actual/Estimated True-up for the period January 2017 through December 2017.

Thank you for your assistance in connection with this matter.

Sincerely,

  
James D. Beasley

JDB/pp  
Attachment

cc: All Parties of Record (w/attachment)

## CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing Petition and Testimony and Exhibit of Penelope A. Rusk, filed on behalf of Tampa Electric Company, has been furnished by electronic mail on this 4<sup>th</sup> day of August 2017 to the following:

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Ms. Stephanie Cuello  
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\_\_\_\_\_  
ATTORNEY

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Environmental Cost     )  
Recovery Clause.             )  
\_\_\_\_\_                     )

DOCKET NO. 20170007-EI

FILED: August 4, 2017

**PETITION OF TAMPA ELECTRIC COMPANY**

Tampa Electric Company ("Tampa Electric" or "company"), hereby petitions the Commission for approval of the company's actual/estimated environmental cost recovery true-up amount for the period January 2017 through December 2017, and in support thereof, says:

**Environmental Cost Recovery**

1. Tampa Electric projects an actual/estimated true-up amount for the January 2017 through December 2017 period, which is based on actual data for the period January 1, 2017 through June 30, 2017 and revised estimates for the period July 1, 2017 through December 31, 2017, to be an over-recovery of \$6,759,424. (See Exhibit No. PAR-2, Document No. 1, Schedule 42-1E)

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

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

WHEREFORE, Tampa Electric Company requests this Commission's approval of the company's actual/estimated environmental cost recovery true-up calculations for the period January 1, 2017 through December 31, 2017.

DATED this 4<sup>th</sup> day of August 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 4<sup>th</sup> day of August 2017 to the following:

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Ms. Stephanie Cuello  
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\_\_\_\_\_  
ATTORNEY



BEFORE THE  
FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO. 20170007-EI  
IN RE: TAMPA ELECTRIC'S ENVIRONMENTAL  
COST RECOVERY

ACTUAL/ESTIMATED TRUE-UP  
JANUARY 2017 THROUGH DECEMBER 2017

TESTIMONY AND EXHIBIT

OF

PENELOPE A. RUSK

FILED: AUGUST 4, 2017

1                   **BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION**

2                                   **PREPARED DIRECT TESTIMONY**

3                                                           **OF**

4                                                           **PENELOPE A. RUSK**

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

7  
8   **A.**   My name is Penelope A. Rusk. My business address is 702  
9           North Franklin Street, Tampa, Florida 33602. I am employed  
10          by Tampa Electric Company ("Tampa Electric" or "company")  
11          in the position of Manager, Rates in the Regulatory  
12          Affairs department.

13  
14   **Q.**   Have you previously filed testimony in Docket No.  
15          20170007-EI?

16  
17   **A.**   Yes, I submitted direct testimony on April 3, 2017.

18  
19   **Q.**   Has your job description, education, or professional  
20          experience changed since then?

21  
22   **A.**   No, it has not.

23  
24   **Q.**   What is the purpose of your direct testimony?  
25

1     **A.**    The purpose of my testimony is to present, for Commission  
2            review and approval, the calculation of the January 2017  
3            through December 2017 actual/estimated true-up amount to  
4            be refunded or recovered through the Environmental Cost  
5            Recovery Clause ("ECRC") during the period January 2018  
6            through December 2018. My testimony addresses the  
7            recovery of capital and operations and maintenance  
8            ("O&M") costs associated with environmental compliance  
9            activities for 2017, based on six months of actual data  
10           and six months of estimated data. This information will  
11           be used in the determination of the environmental cost  
12           recovery factors for January 2018 through December 2018.

13  
14     **Q.**    Have you prepared an exhibit that shows the recoverable  
15            environmental costs for the actual/estimated period of  
16            January 2017 through December 2017?

17  
18     **A.**    Yes, Exhibit No. PAR-2, containing nine documents, was  
19            prepared under my direction and supervision. It includes  
20            Forms 42-1E through 42-9E, which show the current period  
21            actual/estimated true-up amount to be used in calculating  
22            the cost recovery factors for January 2018 through  
23            December 2018.

24  
25     **Q.**    What has Tampa Electric calculated as the

1 actual/estimated true-up for the current period to be  
2 applied.

3

4 **A.** The actual/estimated true-up applicable for the current  
5 period, January 2017 through December 2017, is an over-  
6 recovery of \$6,759,424. A detailed calculation supporting  
7 the calculation of the true-up is shown on Forms 42-1E  
8 through 42-9E of my exhibit.

9

10 **Q.** Is Tampa Electric including costs in the actual/estimated  
11 true-up filing for any new environmental projects that  
12 were not anticipated and included in its 2017 ECRC  
13 factors?

14

15 **A.** Yes, Tampa Electric included costs for the second phase  
16 of its compliance with the Coal Combustion Residual  
17 ("CCR") Rule, which were not included in its 2017 ECRC  
18 factors. The company submitted its petition for approval  
19 of the expected costs of the second phase of CCR Rule  
20 compliance on July 28, 2017.

21

22 **Q.** What depreciation rates were utilized for the capital  
23 projects contained in the 2017 actual/estimated true-up?

24

25 **A.** Tampa Electric utilized the depreciation rates approved

1 in Order No. PSC-12-0175-PAA-EI, issued on April 3, 2012,  
2 in Docket No. 110131-EI.

3  
4 **Q.** What capital structure, components and cost rates did  
5 Tampa Electric rely on to calculate the revenue  
6 requirement rate of return for January 2017 through  
7 December 2017?

8  
9 **A.** Tampa Electric's revenue requirement rate of return for  
10 January 2017 through December 2017 is calculated based on  
11 the capital structure, components and cost rates approved  
12 in Order No. PSC-12-0425-PAA-EU, issued on August 16, 2012  
13 in docket No. 120007-EI. The calculation of the revenue  
14 requirement rate of return is shown on Form 42-9E.

15  
16 **Q.** How did the actual/estimated project expenditures for the  
17 January 2017 through December 2017 period compare with  
18 the company's original projections?

19  
20 **A.** As shown on Form 42-4E, total O&M costs are expected to  
21 be \$6,032,620 less than the amount that was originally  
22 projected. The total capital expenditures itemized on  
23 Form 42-6E, are expected to be \$228,166 less than  
24 originally projected. Significant variances for O&M and  
25 capital investments are explained below.

1 **O&M Project Variances**

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

- 14
- 15 • **Big Bend Units 1 & 2 FGD:** The Big Bend Units 1 & 2 FGD  
16 project variance is estimated to be \$4,569,690 or 50.2  
17 percent less than projected. The recent historically  
18 low prices of natural gas caused the company to  
19 dispatch natural gas-fired units as baseload units,  
20 displacing coal-fired generation for base load. This  
21 variance is due to Big Bend Units 1 and 2 burning more  
22 natural gas and less coal than projected, which  
23 resulted in a reduction in the amount of consumables  
24 and maintenance needed.

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- **Big Bend PM Minimization & Monitoring:** The Big Bend PM Minimization & Monitoring project variance is estimated to be \$308,735 or 50.5 percent greater than projected. This variance is due to an increase in maintenance associated with insulator repairs and cleaning or replacement of insulation and lagging.
- **Big Bend NO<sub>x</sub> Emissions Reduction:** The Big Bend NO<sub>x</sub> Emissions Reduction project variance is \$316,153 or 316.2 percent greater than projected. This variance is due to an increase in maintenance costs associated with the repair of air dampers.
- **Bayside SCR Consumables:** The Bayside SCR consumables Project variance is estimated to be \$111,712 or 54.8 percent less than projected. This variance is due to the Bayside units' re-projected run time being less than originally projected, resulting in less ammonia consumption.
- **Big Bend Unit 4 SOFA:** The Big Bend Unit 4 SOFA project variance is \$31,200 or 83.9 percent less than projected. The actual/estimated maintenance cost associated with this project is less than what was originally projected because less maintenance work was

1 needed than projected.

- 2
- 3 • **Big Bend Unit 2 Pre-SCR:** The Big Bend Unit 2 Pre-SCR  
4 project variance is \$15,467 or 41.6 percent less than  
5 projected. The actual/estimated maintenance cost  
6 associated with this project is less than what was  
7 originally projected because less maintenance work was  
8 needed than projected.

- 9
- 10 • **Big Bend Unit 3 Pre-SCR:** The Big Bend Unit 3 Pre-SCR  
11 project variance is \$29,660 or 79.7 percent less than  
12 projected. The actual/estimated maintenance cost  
13 associated with this project is less than what was  
14 originally projected because less maintenance work was  
15 needed than projected.

- 16
- 17 • **Clean Water Act Section 316(b) Phase II Study Program:**  
18 The Clean Water Act Section 316(b) Phase II Study  
19 Program project variance is \$492,562 or 52.0 percent  
20 less than projected. The National Pollutant Discharge  
21 Elimination System (“NPDES”) permit renewal for Big Bend  
22 Station has not yet been finalized, so a portion of the  
23 variance is related to uncertainty regarding the timing  
24 of the final requirements and associated monitoring  
25 data and reporting that must be submitted once the

1 permit is finalized. The remainder of the variance is  
2 driven by the scope of the studies at Bayside Station  
3 being refined as Tampa Electric was able to reuse other  
4 biological studies for compliance with this  
5 requirement.

6  
7 • **Arsenic Groundwater Standard Program:** The Arsenic  
8 Groundwater Study Project variance is \$32,227 or 128.9  
9 percent greater than projected. The Big Bend Station  
10 Arsenic Plan of Study is nearly complete and was  
11 submitted to FDEP for their review; however, the scope  
12 of needed remediation activities is still uncertain.  
13 The variance is due to costs associated with  
14 implementation of the Plan of Study, evaluation of the  
15 results, and preparation of the final report. These  
16 additional costs were not originally anticipated to  
17 occur in 2017.

18  
19 • **Big Bend Unit 1 SCR:** The Big Bend Unit 1 SCR project  
20 variance is \$800,621 or 45.2 percent less than  
21 originally projected. This variance is due to greater  
22 use of natural gas and reduced use of coal, which  
23 reduced the unit's need for consumables and maintenance  
24 work, compared to the original projection.

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- **Big Bend Unit 2 SCR:** The Big Bend Unit 2 SCR project variance is \$326,504 or 15.7 percent less than originally projected. This variance is due to greater use of natural gas and reduced use of coal, reducing the use of consumables and need for maintenance work, compared to the original projection.
  
- **Big Bend Unit 3 SCR:** The Big Bend Unit 3 SCR project variance is \$643,576 or 34.5 percent less than projected. This variance is due to greater use of natural gas and reduced use of coal, reducing the amount of consumables and maintenance work needed, compared to the original projection.
  
- **Big Bend Unit 4 SCR:** The Big Bend Unit 4 SCR project variance is \$251,477 or 23.1 percent less than projected. This variance is due to the greater use of natural gas and reduced use of coal, reducing the need for consumables and maintenance work, compared to the original projection.
  
- **Mercury Air Toxics Standards:** The Mercury Air Toxics Standards project variance is \$162,541 or 70.4 percent less than projected. Tampa Electric had planned on replacing the sorbent traps and mercury probes in 2017;

1           however, it was not necessary to replace these items  
2           in 2017.

- 3
- 4       • **Big Bend Gypsum Storage Facility:** The Big Bend Gypsum  
5       Storage Facility project variance is \$1,109,206 or 92.4  
6       percent greater than projected. This variance is due  
7       to an increase in costs for pile maintenance at the  
8       east yard, for tasks such as material segregation,  
9       gypsum pile grooming, yard arrangement, and truck  
10      loading, since the yard is being utilized more than  
11      originally projected.

- 12
- 13     • **Big Bend Effluent Limitation Guidelines:** The Big Bend  
14     Effluent Limitation Guidelines ("ELG") project  
15     variance is \$147,012 or 294.0 percent greater than  
16     projected. This variance is due to greater than  
17     projected costs for the ongoing study to determine  
18     which technology will enable Tampa Electric to comply  
19     with the ELG Rule.

20

21     **Capital Project Variances**

- 22     • **Coal Combustion Residuals:** The Coal Combustion Residual  
23     project variance is estimated to be \$210,872 or 77.9  
24     percent less than projected. This variance is due to a  
25     timing change to refine the scope of planned work; the

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compliance deadlines allow for the work to be completed  
in 2018 instead of in 2017 as originally planned.

**Q.** Does this conclude your direct testimony?

**A.** Yes, it does.

**INDEX**

**TAMPA ELECTRIC COMPANY  
ENVIRONMENTAL COST RECOVERY CLAUSE**

**ACTUAL/ESTIMATED TRUE-UP AMOUNT  
FOR THE PERIOD  
JANUARY 2017 THROUGH DECEMBER 2017**

**FORMS 42-1E THROUGH 42-9E**

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**Tampa Electric Company**  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Current Period Actual / Estimated Amount  
**January 2017 to December 2017**  
 (in Dollars)

Form 42 - 1E

<u>Line</u>	<u>Period Amount</u>
1. Over/(Under) Recovery for the Current Period (Form 42-2E, Line 5)	\$6,692,056
2. Interest Provision (Form 42-2E, Line 6)	67,368
3. Sum of Current Period Adjustments (Form 42-2E, Line 10)	0
4. Current Period True-Up Amount to be Refunded/(Recovered) in the Projection Period January 2018 to December 2018 (Lines 1 + 2 + 3)	\$6,759,424

13

**Tampa Electric Company**  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Current Period Actual / Estimated Amount  
**January 2017 to December 2017**

Form 42 - 2E

**Current Period True-Up Amount**  
 (in Dollars)

Line	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1. ECRC Revenues (net of Revenue Taxes)	\$5,693,155	\$4,999,938	\$5,059,411	\$5,530,960	\$6,443,130	\$6,766,223	\$7,336,067	\$7,272,720	\$7,625,264	\$6,652,935	\$5,465,025	\$5,359,645	\$74,204,473
2. True-Up Provision	623,096	623,096	623,096	623,096	623,096	623,096	623,096	623,096	623,096	623,096	623,096	623,101	7,477,157
3. ECRC Revenues Applicable to Period (Lines 1 + 2)	6,316,251	5,623,034	5,682,507	6,154,056	7,066,226	7,389,319	7,959,163	7,895,816	8,248,360	7,276,031	6,088,121	5,982,746	81,681,630
4. Jurisdictional ECRC Costs													
a. O & M Activities (Form 42-5A, Line 9)	1,877,404	1,380,494	2,492,143	2,916,195	1,722,398	1,799,545	1,189,850	1,240,871	1,458,139	3,220,337	2,277,973	1,201,268	22,776,617
b. Capital Investment Projects (Form 42-7A, Line 9)	4,426,954	4,415,350	4,404,381	4,396,312	4,386,979	4,377,934	4,322,017	4,311,870	4,303,425	4,297,983	4,289,395	4,280,357	52,212,957
c. Total Jurisdictional ECRC Costs	6,304,358	5,795,844	6,896,524	7,312,507	6,109,377	6,177,479	5,511,867	5,552,741	5,761,564	7,518,320	6,567,368	5,481,625	74,989,574
5. Over/Under Recovery (Line 3 - Line 4c)	11,893	(172,810)	(1,214,017)	(1,158,451)	956,849	1,211,840	2,447,296	2,343,075	2,486,796	(242,289)	(479,247)	501,121	6,692,056
6. Interest Provision (Form 42-3A, Line 10)	3,973	3,372	2,970	2,021	1,479	2,070	4,227	7,697	10,252	10,975	9,594	8,738	67,368
7. Beginning Balance True-Up & Interest Provision	7,477,157	6,869,927	6,077,393	4,243,250	2,463,724	2,798,956	3,389,770	5,218,197	6,945,873	8,819,825	7,965,415	6,872,666	7,477,157
a. Deferred True-Up from January to December 2016 (Order No. PSC-16-0535-FOF-EI)	(658,080)	(658,080)	(658,080)	(658,080)	(658,080)	(658,080)	(658,080)	(658,080)	(658,080)	(658,080)	(658,080)	(658,080)	(658,080)
8. True-Up Collected/(Refunded) (see Line 2)	(623,096)	(623,096)	(623,096)	(623,096)	(623,096)	(623,096)	(623,096)	(623,096)	(623,096)	(623,096)	(623,096)	(623,101)	(7,477,157)
9. End of Period Total True-Up (Lines 5+6+7+7a+8)	6,211,847	5,419,313	3,585,170	1,805,644	2,140,876	2,731,690	4,560,117	6,287,793	8,161,745	7,307,335	6,214,586	6,101,344	6,101,344
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)	\$6,211,847	\$5,419,313	\$3,585,170	\$1,805,644	2,140,876	\$2,731,690	\$4,560,117	\$6,287,793	\$8,161,745	\$7,307,335	\$6,214,586	\$6,101,344	\$6,101,344

**Tampa Electric Company**  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Current Period Actual / Estimated Amount  
**January 2017 to December 2017**

**Interest Provision**  
 (in Dollars)

Line	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1. Beginning True-Up Amount (Form 42-2B, Line 7 + 7a + 10)	\$6,819,077	\$6,211,847	\$5,419,313	\$3,585,170	\$1,805,644	\$2,140,876	\$2,731,690	\$4,560,117	\$6,287,793	\$8,161,745	\$7,307,335	\$6,214,586	
2. Ending True-Up Amount Before Interest	6,207,874	5,415,941	3,582,200	1,803,623	2,139,397	2,729,620	4,555,890	6,280,096	8,151,493	7,296,360	6,204,992	6,092,606	
3. Total of Beginning & Ending True-Up (Lines 1 + 2)	13,026,951	11,627,788	9,001,513	5,388,793	3,945,041	4,870,496	7,287,580	10,840,213	14,439,286	15,458,105	13,512,327	12,307,192	
4. Average True-Up Amount (Line 3 x 1/2)	6,513,476	5,813,894	4,500,757	2,694,397	1,972,521	2,435,248	3,643,790	5,420,107	7,219,643	7,729,053	6,756,164	6,153,596	
5. Interest Rate (First Day of Reporting Business Month)	0.72%	0.74%	0.64%	0.94%	0.86%	0.95%	1.08%	1.70%	1.70%	1.70%	1.70%	1.70%	
6. Interest Rate (First Day of Subsequent Business Month)	0.74%	0.64%	0.94%	0.86%	0.95%	1.08%	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%	
7. Total of Beginning & Ending Interest Rates (Lines 5 + 6)	1.46%	1.38%	1.58%	1.80%	1.81%	2.03%	2.78%	3.40%	3.40%	3.40%	3.40%	3.40%	
8. Average Interest Rate (Line 7 x 1/2)	0.730%	0.690%	0.790%	0.900%	0.905%	1.015%	1.390%	1.700%	1.700%	1.700%	1.700%	1.700%	
9. Monthly Average Interest Rate (Line 8 x 1/12)	0.061%	0.058%	0.066%	0.075%	0.075%	0.085%	0.116%	0.142%	0.142%	0.142%	0.142%	0.142%	
10. Interest Provision for the Month (Line 4 x Line 9)	\$3,973	\$3,372	\$2,970	\$2,021	\$1,479	\$2,070	\$4,227	\$7,697	\$10,252	\$10,975	\$9,594	\$8,738	\$67,368

**Tampa Electric Company**  
Environmental Cost Recovery Clause (ECRC)  
Calculation of the Current Period Actual / Estimated Amount  
**January 2017 to December 2017**

Form 42 - 4E

**Variance Report of O & M Activities**  
(In Dollars)

Line	(1)	(2)	(3)	(4)
	Actual / Estimated	Original Projection	Variance Amount	Percent
1. Description of O&M Activities				
a. Big Bend Unit 3 Flue Gas Desulfurization Integration	\$5,097,935	\$5,539,740	(\$441,805)	-8.0%
b. Big Bend Units 1 & 2 Flue Gas Conditioning	0	0	0	0.0%
c. SO <sub>2</sub> Emissions Allowances	4,339	8,990	(4,652)	-51.7%
d. Big Bend Units 1 & 2 FGD	4,539,203	9,108,893	(4,569,690)	-50.2%
e. Big Bend PM Minimization and Monitoring	920,018	611,283	308,735	50.5%
f. Big Bend NO <sub>x</sub> Emissions Reduction	416,153	100,000	316,153	316.2%
g. NPDES Annual Surveillance Fees	34,500	34,500	0	0.0%
h. Gannon Thermal Discharge Study	0	0	0	0.0%
i. Polk NO <sub>x</sub> Emissions Reduction	24,114	20,000	4,114	20.6%
j. Bayside SCR Consumables	92,288	204,000	(111,712)	-54.8%
k. Big Bend Unit 4 SOFA	6,000	37,200	(31,200)	-83.9%
l. Big Bend Unit 1 Pre-SCR	38,810	37,200	1,610	4.3%
m. Big Bend Unit 2 Pre-SCR	21,733	37,200	(15,467)	-41.6%
n. Big Bend Unit 3 Pre-SCR	7,540	37,200	(29,660)	-79.7%
o. Clean Water Act Section 316(b) Phase II Study	455,438	948,000	(492,562)	-52.0%
p. Arsenic Groundwater Standard Program	57,227	25,000	32,227	128.9%
q. Big Bend 1 SCR	970,483	1,771,104	(800,621)	-45.2%
r. Big Bend 2 SCR	1,750,284	2,076,788	(326,504)	-15.7%
s. Big Bend 3 SCR	1,221,848	1,865,423	(643,576)	-34.5%
t. Big Bend 4 SCR	835,207	1,086,684	(251,477)	-23.1%
u. Mercury Air Toxics Standards	68,459	231,000	(162,541)	-70.4%
v. Greenhouse Gas Reduction Program	93,149	90,000	3,149	3.5%
w. Big Bend Gypsum Storage Facility	2,309,206	1,200,000	1,109,206	92.4%
x. Coal Combustion Residuals (CCR) Rule	3,626,641	3,700,000	(73,359)	-2.0%
y. Big Bend Effluent Limitation Guidelines (ELG)	197,012	50,000	147,012	294.0%
2. Total Investment Projects - Recoverable Costs	\$22,787,588	\$28,820,206	(\$6,032,620)	-20.93%
3. Recoverable Costs Allocated to Energy	\$22,240,422	\$27,812,706	(\$5,572,285)	-20.0%
4. Recoverable Costs Allocated to Demand	\$547,166	\$1,007,500	(\$460,335)	-45.7%

**Notes:**

- Column (1) is the End of Period Totals on Form 42-5E.
- Column (2) is the approved projected amount in accordance with FPSC Order No. PSC-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 the Current Period Actual / Estimated Amount  
**January 2017 to December 2017**

**O&M Activities**  
 (in Dollars)

Line	Actual	Actual	Actual	Actual	Actual	Actual	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	End of	Method of Classification	
	January	February	March	April	May	June	July	August	September	October	November	December	Period Total	Demand	Energy
1. Description of O&M Activities															
a. Big Bend Unit 3 Flue Gas Desulfurization Integration	\$455,486	\$375,834	\$576,165	\$591,810	\$245,025	\$428,456	\$404,193	\$404,193	\$404,193	\$404,193	\$404,193	\$404,193	\$5,097,935		\$5,097,935
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 <sub>2</sub> Emissions Allowances	(75)	3	15	(167)	9	6	706	791	790	691	785	784	4,339		4,339
d. Big Bend Units 1 & 2 FGD	575,074	474,544	859,987	1,292,246	509,581	648,293	29,913	29,913	29,913	29,913	29,913	29,913	4,539,203		4,539,203
e. Big Bend PM Minimization and Monitoring	103,968	38,136	93,681	78,268	70,354	79,611	76,000	76,000	76,000	76,000	76,000	76,000	920,018		920,018
f. Big Bend NO <sub>x</sub> Emissions Reduction	0	0	99,045	60,348	30,073	1,687	37,500	37,500	37,500	37,500	37,500	37,500	416,153		416,153
g. NPDES Annual Surveillance Fees	34,500	0	0	4,479	0	(4,479)	0	0	0	0	0	0	34,500	\$34,500	
h. Gannon Thermal Discharge Study	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
i. Polk NO <sub>x</sub> Emissions Reduction	6,832	5,367	132	929	118	743	1,664	1,664	1,664	1,665	1,667	1,667	24,114		24,114
j. Bayside SCR and Ammonia	10,592	3,703	0	12,778	13,405	3,210	8,100	8,100	8,100	8,100	8,100	8,100	92,288		92,288
k. Big Bend Unit 4 SOFA	0	0	0	0	0	0	3,000	0	0	3,000	0	0	6,000		6,000
l. Big Bend Unit 1 Pre-SCR	0	0	31,995	0	0	815	3,000	0	0	3,000	0	0	38,810		38,810
m. Big Bend Unit 2 Pre-SCR	0	0	14,002	371	635	725	3,000	0	0	3,000	0	0	21,733		21,733
n. Big Bend Unit 3 Pre-SCR	725	(725)	725	0	815	0	3,000	0	0	3,000	0	0	7,540		7,540
o. Clean Water Act Section 316(b) Phase II Study	5,483	16,813	38,516	35,948	49,811	38,868	45,000	45,000	45,000	45,000	45,000	45,000	455,438	455,438	
p. Arsenic Groundwater Standard Program	14,784	0	22,963	1,155	17,747	578	0	0	0	0	0	0	57,227	57,227	
q. Big Bend 1 SCR	137,349	89,827	55,826	109,624	68,695	25,163	75,000	75,000	75,000	75,000	92,000	92,000	970,483		970,483
r. Big Bend 2 SCR	137,820	108,993	278,485	248,972	314,195	177,819	75,000	75,000	75,000	75,000	92,000	92,000	1,750,284		1,750,284
s. Big Bend 3 SCR	220,563	47,047	118,496	110,296	65,313	176,133	75,000	75,000	75,000	75,000	92,000	92,000	1,221,848		1,221,848
t. Big Bend 4 SCR	57,238	55,775	51,423	67,467	49,264	70,040	75,000	75,000	75,000	75,000	92,000	92,000	835,207		835,207
u. Mercury Air Toxics Standards	(1,000)	0	0	215	268	226	11,750	11,250	11,750	11,000	12,000	11,000	68,459		68,459
v. Greenhouse Gas Reduction Program	0	0	0	93,149	0	0	0	0	0	0	0	0	93,149		93,149
w. Big Bend Gypsum Storage Facility	108,723	163,414	246,179	209,918	265,042	145,930	195,000	195,000	195,000	195,000	195,000	195,000	2,309,206		2,309,206
x. Coal Combustion Residuals Rule	9,567	1,833	4,834	149	23,154	6,105	60,000	111,000	300,000	2,050,000	1,050,000	10,000	3,626,641		3,626,641
y. Big Bend Effluent Limitation Guidelines	0	0	0	0	12	0	10,000	22,500	50,000	50,000	50,000	14,500	197,012		197,012
2. Total of O&M Activities	1,877,629	1,380,563	2,492,469	2,917,956	1,723,516	1,799,929	1,191,827	1,242,911	1,459,910	3,221,063	2,278,158	1,201,657	22,787,588	\$547,166	\$22,240,422
3. Recoverable Costs Allocated to Energy	1,822,862	1,363,750	2,430,990	2,876,374	1,655,958	1,764,962	1,146,827	1,197,911	1,414,910	3,176,063	2,233,158	1,156,657	22,240,422		
4. Recoverable Costs Allocated to Demand	54,767	16,813	61,479	41,582	67,558	34,967	45,000	45,000	45,000	45,000	45,000	45,000	547,166		
5. Retail Energy Jurisdictional Factor	1.0000000	1.0000000	0.9999695	0.9994472	0.9994922	0.9998635	0.9984375	0.9984517	0.9988794	0.9998296	1.0000000	0.9998239			
6. Retail Demand Jurisdictional Factor	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992			
7. Jurisdictional Energy Recoverable Costs (A)	1,822,862	1,363,750	2,430,916	2,874,784	1,655,117	1,764,721	1,145,035	1,196,056	1,413,324	3,175,522	2,233,158	1,156,453	22,231,698		
8. Jurisdictional Demand Recoverable Costs (B)	54,542	16,744	61,227	41,411	67,281	34,824	44,815	44,815	44,815	44,815	44,815	44,815	544,919		
9. Total Jurisdictional Recoverable Costs for O&M Activities (Lines 7 + 8)	\$1,877,404	\$1,380,494	\$2,492,143	\$2,916,195	\$1,722,398	\$1,799,545	\$1,189,850	\$1,240,871	\$1,458,139	\$3,220,337	\$2,277,973	\$1,201,268	\$22,776,617		

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

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**Tampa Electric Company**  
Environmental Cost Recovery Clause (ECRC)  
Calculation of the Current Period Actual / Estimated Amount  
January 2017 to December 2017

Form 42 - 6E

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

Line	(1)	(2)	(3)	(4)
	Actual / Estimated	Original Projection	Variance Amount	Percent
1.	Description of Investment Projects			
a.	Big Bend Unit 3 Flue Gas Desulfurization Integration	\$1,098,902	\$1,104,032	(\$5,130) -0.5%
b.	Big Bend Units 1 and 2 Flue Gas Conditioning	276,598	277,137	(539) -0.2%
c.	Big Bend Unit 4 Continuous Emissions Monitors	57,669	57,868	(199) -0.3%
d.	Big Bend Fuel Oil Tank # 1 Upgrade	37,488	37,627	(139) -0.4%
e.	Big Bend Fuel Oil Tank # 2 Upgrade	61,658	61,886	(228) -0.4%
f.	Big Bend Unit 1 Classifier Replacement	89,946	90,195	(249) -0.3%
g.	Big Bend Unit 2 Classifier Replacement	65,159	65,351	(192) -0.3%
h.	Big Bend Section 114 Mercury Testing Platform	9,760	9,802	(42) -0.4%
i.	Big Bend Units 1 & 2 FGD	6,857,459	6,866,989	(9,530) -0.1%
j.	Big Bend FGD Optimization and Utilization	1,714,824	1,722,805	(7,981) -0.5%
k.	Big Bend NOx Emissions Reduction	576,255	579,360	(3,105) -0.5%
l.	Big Bend PM Minimization and Monitoring	2,063,180	2,046,961	16,219 0.8%
m.	Polk NOx Emissions Reduction	128,558	129,067	(509) -0.4%
n.	Big Bend Unit 4 SOFA	226,319	227,337	(1,018) -0.4%
o.	Big Bend Unit 1 Pre-SCR	156,044	156,654	(610) -0.4%
p.	Big Bend Unit 2 Pre-SCR	148,634	149,245	(611) -0.4%
q.	Big Bend Unit 3 Pre-SCR	265,762	266,918	(1,156) -0.4%
r.	Big Bend Unit 1 SCR	9,020,389	8,949,332	71,057 0.8%
s.	Big Bend Unit 2 SCR	9,561,175	9,600,999	(39,824) -0.4%
t.	Big Bend Unit 3 SCR	7,913,597	7,888,405	25,192 0.3%
u.	Big Bend Unit 4 SCR	6,145,021	6,171,115	(26,094) -0.4%
v.	Big Bend FGD System Reliability	2,391,870	2,404,002	(12,132) -0.5%
w.	Mercury Air Toxics Standards	932,645	941,252	(8,607) -0.9%
x.	SO2 Emissions Allowances (B)	(3,070)	(3,084)	14 -0.5%
y.	Big Bend Gypsum Storage Facility	2,383,083	2,394,964	(11,881) -0.5%
z.	Big Bend Coal Combustion By-Products (CCR Rule)	59,761	270,633	(210,872) -77.9%
2.	Total Investment Projects - Recoverable Costs	\$52,238,686	\$52,466,852	(\$228,166) -0.4%
3.	Recoverable Costs Allocated to Energy	\$52,079,779	\$52,096,706	(\$16,927) 0.0%
4.	Recoverable Costs Allocated to Demand	\$158,907	\$370,146	(\$211,239) -57.1%

**Notes:**

Column (1) is the End of Period Totals on Form 42-7E.  
Column (2) is the approved projected amount in accordance with FPSC Order No. PSC-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 the Current Period Actual / Estimated Amount  
 January 2017 to December 2017

**Capital Investment Projects-Recoverable Costs**  
 (in Dollars)

Line	Description (A)	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total	Method of Classification Demand	Energy
1.	a. Big Bend Unit 3 Flue Gas Desulfurization Integration	1	\$93,182	\$92,967	\$92,753	\$92,538	\$92,325	\$92,110	\$91,033	\$90,822	\$90,610	\$90,399	\$90,187	\$89,976	\$1,098,902	\$1,098,902
	b. Big Bend Units 1 and 2 Flue Gas Conditioning	2	23,755	23,635	23,515	23,395	23,275	23,154	22,941	22,823	22,704	22,585	22,467	22,349	276,598	276,598
	c. Big Bend Unit 4 Continuous Emissions Monitors	3	4,917	4,900	4,882	4,866	4,848	4,831	4,780	4,763	4,746	4,729	4,712	4,695	57,669	57,669
	d. Big Bend Fuel Oil Tank # 1 Upgrade	4	3,194	3,182	3,172	3,162	3,152	3,141	3,106	3,096	3,086	3,076	3,066	3,055	37,488	37,488
	e. Big Bend Fuel Oil Tank # 2 Upgrade	5	5,252	5,235	5,217	5,200	5,183	5,166	5,110	5,093	5,076	5,059	5,042	5,025	61,658	61,658
	f. Big Bend Unit 1 Classifier Replacement	6	7,695	7,663	7,631	7,598	7,565	7,533	7,457	7,425	7,393	7,361	7,328	7,297	89,946	89,946
	g. Big Bend Unit 2 Classifier Replacement	7	5,570	5,547	5,525	5,503	5,480	5,457	5,402	5,379	5,358	5,335	5,313	5,290	65,159	65,159
	h. Big Bend Section 114 Mercury Testing Platform	8	829	827	824	823	820	818	808	806	805	802	800	798	9,760	9,760
	i. Big Bend Units 1 & 2 FGD	9	583,056	581,109	579,162	577,214	575,267	573,319	567,140	565,220	564,033	563,762	563,674	564,503	6,857,459	6,857,459
	j. Big Bend FGD Optimization and Utilization	10	145,418	145,082	144,745	144,409	144,072	143,736	142,057	141,725	141,393	141,061	140,729	140,397	1,714,824	1,714,824
	k. Big Bend NO <sub>x</sub> Emissions Reduction	11	48,696	48,621	48,545	48,469	48,394	48,318	47,722	47,648	47,572	47,498	47,423	47,349	576,255	576,255
	l. Big Bend PM Minimization and Monitoring	12	175,176	174,724	174,271	173,819	173,365	172,913	170,935	170,489	170,042	169,595	169,149	168,702	2,063,180	2,063,180
	m. Polk NO <sub>x</sub> Emissions Reduction	13	10,937	10,904	10,871	10,838	10,805	10,772	10,653	10,621	10,588	10,555	10,523	10,491	128,558	128,558
	n. Big Bend Unit 4 SOFA	14	19,206	19,159	19,111	19,064	19,016	18,969	18,750	18,702	18,656	18,609	18,562	18,515	226,319	226,319
	o. Big Bend Unit 1 Pre-SCR	15	13,280	13,238	13,197	13,157	13,116	13,075	12,931	12,891	12,851	12,810	12,769	12,729	156,044	156,044
	p. Big Bend Unit 2 Pre-SCR	16	12,637	12,600	12,564	12,528	12,491	12,455	12,316	12,280	12,245	12,208	12,173	12,137	148,634	148,634
	q. Big Bend Unit 3 Pre-SCR	17	22,569	22,509	22,451	22,391	22,331	22,273	22,019	21,961	21,902	21,844	21,785	21,727	265,762	265,762
	r. Big Bend Unit 1 SCR	18	765,659	763,374	761,095	758,818	757,827	756,840	748,464	746,197	743,929	741,663	739,395	737,128	9,020,389	9,020,389
	s. Big Bend Unit 2 SCR	19	812,671	810,382	808,094	805,805	803,516	801,228	792,223	789,966	787,709	785,451	783,193	780,937	9,561,175	9,561,175
	t. Big Bend Unit 3 SCR	20	667,963	666,304	665,056	663,330	662,007	660,680	655,112	653,262	651,414	649,566	647,718	645,870	7,913,597	7,913,597
	u. Big Bend Unit 4 SCR	21	521,965	520,570	519,174	517,778	516,383	514,988	509,135	507,759	506,382	505,006	503,629	502,252	6,145,021	6,145,021
	v. Big Bend FGD System Reliability	22	202,432	202,051	201,669	201,287	200,905	200,524	198,108	197,731	197,355	196,979	196,603	196,226	2,391,870	2,391,870
	w. Mercury Air Toxics Standards	23	78,996	78,834	78,671	78,508	78,346	78,182	77,253	77,092	76,931	76,771	76,611	76,450	932,645	932,645
	x. SO <sub>2</sub> Emissions Allowances (B)	24	(259)	(258)	(258)	(258)	(258)	(258)	(254)	(254)	(254)	(253)	(253)	(253)	(3,070)	(3,070)
	y. Big Bend Gypsum Storage Facility	25	201,687	201,305	200,922	200,548	200,180	199,796	197,392	197,012	196,631	196,251	195,870	195,489	2,383,083	2,383,083
	z. Big Bend Coal Combustion By-Products (CCR Rule)	26	508	924	1,697	2,994	3,941	4,236	4,372	6,234	7,294	8,210	9,150	10,201	59,761	59,761
2.	Total Investment Projects - Recoverable Costs		4,426,991	4,415,388	4,404,556	4,398,784	4,389,252	4,378,581	4,328,813	4,318,593	4,308,299	4,298,780	4,289,466	4,281,183	52,238,686	\$158,907
3.	Recoverable Costs Allocated to Energy		4,418,037	4,406,047	4,394,470	4,387,428	4,376,976	4,366,038	4,316,225	4,304,170	4,292,843	4,282,435	4,272,208	4,262,902	52,079,779	
4.	Recoverable Costs Allocated to Demand		8,954	9,341	10,086	11,356	12,276	12,543	12,588	14,423	15,456	16,345	17,258	18,281	158,907	158,907
5.	Retail Energy Jurisdictional Factor		1.0000000	1.0000000	0.9999695	0.9994472	0.9994922	0.9998635	0.9984375	0.9984517	0.9988794	0.9998296	1.0000000	0.9998239		
6.	Retail Demand Jurisdictional Factor		0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992		
7.	Jurisdictional Energy Recoverable Costs (C)		4,418,037	4,406,047	4,394,336	4,385,003	4,374,753	4,365,442	4,309,481	4,297,506	4,288,032	4,281,705	4,272,208	4,262,151	52,054,701	
8.	Jurisdictional Demand Recoverable Costs (D)		8,917	9,303	10,045	11,309	12,226	12,492	12,536	14,364	15,393	16,278	17,187	18,206	158,256	
9.	Total Jurisdictional Recoverable Costs for Investment Projects (Lines 7 + 8)		\$4,426,954	\$4,415,350	\$4,404,381	\$4,396,312	\$4,386,979	\$4,377,934	\$4,322,017	\$4,311,870	\$4,303,425	\$4,297,983	\$4,289,395	\$4,280,357	\$52,212,957	

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

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**Tampa Electric Company**  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Current Period Actual / Estimated Amount  
**January 2017 to December 2017**

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$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 - AFUDC (excl from CWIP)		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$13,763,081	\$13,763,081	\$13,763,081	\$13,763,081	\$13,763,081	\$13,763,081	\$13,763,081	\$13,763,081	\$13,763,081	\$13,763,081	\$13,763,081	\$13,763,081	\$13,763,081	\$13,763,081
3.	Less: Accumulated Depreciation	(5,094,244)	(5,123,081)	(5,151,918)	(5,180,755)	(5,209,592)	(5,238,429)	(5,267,266)	(5,296,103)	(5,324,940)	(5,353,777)	(5,382,614)	(5,411,451)	(5,440,288)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	<u>\$8,668,837</u>	<u>8,640,000</u>	<u>8,611,163</u>	<u>8,582,326</u>	<u>8,553,489</u>	<u>8,524,652</u>	<u>8,495,815</u>	<u>8,466,978</u>	<u>8,438,141</u>	<u>8,409,304</u>	<u>8,380,467</u>	<u>8,351,630</u>	<u>8,322,793</u>	
6.	Average Net Investment		8,654,419	8,625,582	8,596,745	8,567,908	8,539,071	8,510,234	8,481,397	8,452,560	8,423,723	8,394,886	8,366,049	8,337,212	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$50,681	\$50,512	\$50,343	\$50,174	\$50,006	\$49,837	\$49,503	\$49,335	\$49,166	\$48,998	\$48,830	\$48,662	\$596,047
b.	Debt Component Grossed Up For Taxes (C)		13,664	13,618	13,573	13,527	13,482	13,436	12,693	12,650	12,607	12,564	12,520	12,477	156,811
8.	Investment Expenses														
a.	Depreciation (D)		\$28,837	\$28,837	\$28,837	\$28,837	\$28,837	\$28,837	\$28,837	\$28,837	\$28,837	\$28,837	\$28,837	\$28,837	\$346,044
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)		93,182	92,967	92,753	92,538	92,325	92,110	91,033	90,822	90,610	90,399	90,187	89,976	1,098,902
a.	Recoverable Costs Allocated to Energy		93,182	92,967	92,753	92,538	92,325	92,110	91,033	90,822	90,610	90,399	90,187	89,976	1,098,902
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	0.9999695	0.9994472	0.9994922	0.9998635	0.9984375	0.9984517	0.9988794	0.9998296	1.0000000	0.9998239	
11.	Demand Jurisdictional Factor		0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	
12.	Retail Energy-Related Recoverable Costs (E)		93,182	92,967	92,750	92,487	92,278	92,097	90,891	90,681	90,508	90,384	90,187	89,960	1,098,372
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		<u>\$93,182</u>	<u>\$92,967</u>	<u>\$92,750</u>	<u>\$92,487</u>	<u>\$92,278</u>	<u>\$92,097</u>	<u>\$90,891</u>	<u>\$90,681</u>	<u>\$90,508</u>	<u>\$90,384</u>	<u>\$90,187</u>	<u>\$89,960</u>	<u>\$1,098,372</u>

**Notes:**

- (A) Applicable depreciable base for Big Bend; accounts 312.45 (\$13,435,775) and 315.45 (\$327,307)
- (B) Line 6 x 7.0273% x 1/12 (Jan-Jun) and Line 6 x 7.0040% 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 1.8946% x 1/12 (Jan-Jun) and Line 6 x 1.7959% 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 the Current Period Actual / Estimated Amount  
**January 2017 to December 2017**

Form 42-8E  
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Return on Capital Investments, Depreciation and Taxes  
 For Project: Big Bend Units 1 and 2 Flue Gas Conditioning  
 (in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734
3.	Less: Accumulated Depreciation	(3,985,586)	(4,001,727)	(4,017,868)	(4,034,009)	(4,050,150)	(4,066,291)	(4,082,432)	(4,098,573)	(4,114,714)	(4,130,855)	(4,146,996)	(4,163,137)	(4,179,278)	
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)	\$1,032,148	1,016,007	999,866	983,725	967,584	951,443	935,302	919,161	903,020	886,879	870,738	854,597	838,456	
6.	Average Net Investment		1,024,078	1,007,937	991,796	975,655	959,514	943,373	927,232	911,091	894,950	878,809	862,668	846,527	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$5,997	\$5,903	\$5,808	\$5,714	\$5,619	\$5,524	\$5,412	\$5,318	\$5,224	\$5,129	\$5,035	\$4,941	\$65,624
b.	Debt Component Grossed Up For Taxes (C)		1,617	1,591	1,566	1,540	1,515	1,489	1,388	1,364	1,339	1,315	1,291	1,267	17,282
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)		23,755	23,635	23,515	23,395	23,275	23,154	22,941	22,823	22,704	22,585	22,467	22,349	276,598
a.	Recoverable Costs Allocated to Energy		23,755	23,635	23,515	23,395	23,275	23,154	22,941	22,823	22,704	22,585	22,467	22,349	276,598
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	0.9999695	0.9994472	0.9994922	0.9998635	0.9984375	0.9984517	0.9988794	0.9998296	1.0000000	0.9998239	
11.	Demand Jurisdictional Factor		0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	
12.	Retail Energy-Related Recoverable Costs (E)		23,755	23,635	23,514	23,382	23,263	23,151	22,905	22,788	22,679	22,581	22,467	22,345	276,465
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)		\$23,755	\$23,635	\$23,514	\$23,382	\$23,263	\$23,151	\$22,905	\$22,788	\$22,679	\$22,581	\$22,467	\$22,345	\$276,465

**Notes:**

- (A) Applicable depreciable base for Big Bend; accounts 312.41 (\$2,676,217) and 312.42 (\$2,341,517)
- (B) Line 6 x 7.0273% x 1/12 (Jan-Jun) and Line 6 x 7.0040% 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 1.8946% x 1/12 (Jan-Jun) and Line 6 x 1.7959% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rates are 4.0% and 3.7%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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**Tampa Electric Company**  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Current Period Actual / Estimated Amount  
**January 2017 to December 2017**

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	
3.	Less: Accumulated Depreciation	(514,445)	(516,755)	(519,065)	(521,375)	(523,685)	(525,995)	(528,305)	(530,615)	(532,925)	(535,235)	(537,545)	(539,855)	(542,165)	
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)	\$351,766	349,456	347,146	344,836	342,526	340,216	337,906	335,596	333,286	330,976	328,666	326,356	324,046	
6.	Average Net Investment		350,611	348,301	345,991	343,681	341,371	339,061	336,751	334,441	332,131	329,821	327,511	325,201	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$2,053	\$2,040	\$2,026	\$2,013	\$1,999	\$1,986	\$1,966	\$1,952	\$1,939	\$1,925	\$1,912	\$1,898	\$23,709
b.	Debt Component Grossed Up For Taxes (C)		554	550	546	543	539	535	504	501	497	494	490	487	6,240
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)		4,917	4,900	4,882	4,866	4,848	4,831	4,780	4,763	4,746	4,729	4,712	4,695	57,669
a.	Recoverable Costs Allocated to Energy		4,917	4,900	4,882	4,866	4,848	4,831	4,780	4,763	4,746	4,729	4,712	4,695	57,669
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	0.9999695	0.9994472	0.9994922	0.9998635	0.9984375	0.9984517	0.9988794	0.9998296	1.0000000	0.9998239	
11.	Demand Jurisdictional Factor		0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	
12.	Retail Energy-Related Recoverable Costs (E)		4,917	4,900	4,882	4,863	4,846	4,830	4,773	4,756	4,741	4,728	4,712	4,694	57,642
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)		\$4,917	\$4,900	\$4,882	\$4,863	\$4,846	\$4,830	\$4,773	\$4,756	\$4,741	\$4,728	\$4,712	\$4,694	\$57,642

**Notes:**

- (A) Applicable depreciable base for Big Bend; account 315.44
- (B) Line 6 x 7.0273% x 1/12 (Jan-Jun) and Line 6 x 7.0040% 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 1.8946% x 1/12 (Jan-Jun) and Line 6 x 1.7959% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rate is 3.2%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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**Tampa Electric Company**  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Current Period Actual / Estimated Amount  
**January 2017 to December 2017**

Form 42-8E  
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Return on Capital Investments, Depreciation and Taxes  
 For Project: Big Bend Fuel Oil Tank # 1 Upgrade  
 (in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$497,578	\$497,578	\$497,578	\$497,578	\$497,578	\$497,578	\$497,578	\$497,578	\$497,578	\$497,578	\$497,578	\$497,578	\$497,578	\$497,578
3.	Less: Accumulated Depreciation	(257,032)	(258,442)	(259,852)	(261,262)	(262,672)	(264,082)	(265,492)	(266,902)	(268,312)	(269,722)	(271,132)	(272,542)	(273,952)	(273,952)
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)	\$240,546	239,136	237,726	236,316	234,906	233,496	232,086	230,676	229,266	227,856	226,446	225,036	223,626	
6.	Average Net Investment		239,841	238,431	237,021	235,611	234,201	232,791	231,381	229,971	228,561	227,151	225,741	224,331	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$1,405	\$1,396	\$1,388	\$1,380	\$1,372	\$1,363	\$1,350	\$1,342	\$1,334	\$1,326	\$1,318	\$1,309	\$16,283
b.	Debt Component Grossed Up For Taxes (C)		379	376	374	372	370	368	346	344	342	340	338	336	4,285
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)		3,194	3,182	3,172	3,162	3,152	3,141	3,106	3,096	3,086	3,076	3,066	3,055	37,488
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		3,194	3,182	3,172	3,162	3,152	3,141	3,106	3,096	3,086	3,076	3,066	3,055	37,488
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	0.9999695	0.9994472	0.9994922	0.9998635	0.9984375	0.9984517	0.9988794	0.9998296	1.0000000	0.9998239	
11.	Demand Jurisdictional Factor		0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	
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)		3,181	3,169	3,159	3,149	3,139	3,128	3,093	3,083	3,073	3,063	3,053	3,042	37,332
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$3,181	\$3,169	\$3,159	\$3,149	\$3,139	\$3,128	\$3,093	\$3,083	\$3,073	\$3,063	\$3,053	\$3,042	\$37,332

**Notes:**

- (A) Applicable depreciable base for Big Bend; account 312.40
- (B) Line 6 x 7.0273% x 1/12 (Jan-Jun) and Line 6 x 7.0040% 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 1.8946% x 1/12 (Jan-Jun) and Line 6 x 1.7959% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rate is 3.4%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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**Tampa Electric Company**  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Current Period Actual / Estimated Amount  
**January 2017 to December 2017**

Form 42-8E  
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Return on Capital Investments, Depreciation and Taxes  
 For Project: Big Bend Fuel Oil Tank # 2 Upgrade  
 (in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$818,401	\$818,401	\$818,401	\$818,401	\$818,401	\$818,401	\$818,401	\$818,401	\$818,401	\$818,401	\$818,401	\$818,401	\$818,401	\$818,401
3.	Less: Accumulated Depreciation	(422,764)	(425,083)	(427,402)	(429,721)	(432,040)	(434,359)	(436,678)	(438,997)	(441,316)	(443,635)	(445,954)	(448,273)	(450,592)	
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)	\$395,637	393,318	390,999	388,680	386,361	384,042	381,723	379,404	377,085	374,766	372,447	370,128	367,809	
6.	Average Net Investment		394,478	392,159	389,840	387,521	385,202	382,883	380,564	378,245	375,926	373,607	371,288	368,969	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$2,310	\$2,297	\$2,283	\$2,269	\$2,256	\$2,242	\$2,221	\$2,208	\$2,194	\$2,181	\$2,167	\$2,154	\$26,782
b.	Debt Component Grossed Up For Taxes (C)		623	619	615	612	608	605	570	566	563	559	556	552	7,048
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)		5,252	5,235	5,217	5,200	5,183	5,166	5,110	5,093	5,076	5,059	5,042	5,025	61,658
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		5,252	5,235	5,217	5,200	5,183	5,166	5,110	5,093	5,076	5,059	5,042	5,025	61,658
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	0.9999695	0.9994472	0.9994922	0.9998635	0.9984375	0.9984517	0.9988794	0.9998296	1.0000000	0.9998239	
11.	Demand Jurisdictional Factor		0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	
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)		5,230	5,214	5,196	5,179	5,162	5,145	5,089	5,072	5,055	5,038	5,021	5,004	61,405
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$5,230	\$5,214	\$5,196	\$5,179	\$5,162	\$5,145	\$5,089	\$5,072	\$5,055	\$5,038	\$5,021	\$5,004	\$61,405

**Notes:**

- (A) Applicable depreciable base for Big Bend; account 312.40
- (B) Line 6 x 7.0273% x 1/12 (Jan-Jun) and Line 6 x 7.0040% 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 1.8946% x 1/12 (Jan-Jun) and Line 6 x 1.7959% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rate is 3.4%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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**Tampa Electric Company**  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Current Period Actual / Estimated Amount  
**January 2017 to December 2017**

Form 42-8E  
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Return on Capital Investments, Depreciation and Taxes  
 For Project: Big Bend Unit 1 Classifier Replacement  
 (in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257
3.	Less: Accumulated Depreciation	(869,192)	(873,580)	(877,968)	(882,356)	(886,744)	(891,132)	(895,520)	(899,908)	(904,296)	(908,684)	(913,072)	(917,460)	(921,848)	
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)	\$447,065	442,677	438,289	433,901	429,513	425,125	420,737	416,349	411,961	407,573	403,185	398,797	394,409	
6.	Average Net Investment		444,871	440,483	436,095	431,707	427,319	422,931	418,543	414,155	409,767	405,379	400,991	396,603	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$2,605	\$2,580	\$2,554	\$2,528	\$2,502	\$2,477	\$2,443	\$2,417	\$2,392	\$2,366	\$2,340	\$2,315	\$29,519
b.	Debt Component Grossed Up For Taxes (C)		702	695	689	682	675	668	626	620	613	607	600	594	7,771
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)		7,695	7,663	7,631	7,598	7,565	7,533	7,457	7,425	7,393	7,361	7,328	7,297	89,946
a.	Recoverable Costs Allocated to Energy		7,695	7,663	7,631	7,598	7,565	7,533	7,457	7,425	7,393	7,361	7,328	7,297	89,946
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	0.9999695	0.9994472	0.9994922	0.9998635	0.9984375	0.9984517	0.9988794	0.9998296	1.0000000	0.9998239	
11.	Demand Jurisdictional Factor		0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	
12.	Retail Energy-Related Recoverable Costs (E)		7,695	7,663	7,631	7,594	7,561	7,532	7,445	7,414	7,385	7,360	7,328	7,296	89,904
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)		\$7,695	\$7,663	\$7,631	\$7,594	\$7,561	\$7,532	\$7,445	\$7,414	\$7,385	\$7,360	\$7,328	\$7,296	\$89,904

**Notes:**

- (A) Applicable depreciable base for Big Bend; account 312.41
- (B) Line 6 x 7.0273% x 1/12 (Jan-Jun) and Line 6 x 7.0040% 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 1.8946% x 1/12 (Jan-Jun) and Line 6 x 1.7959% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rate is 4.0%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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**Tampa Electric Company**  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Current Period Actual / Estimated Amount  
**January 2017 to December 2017**

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794
3.	Less: Accumulated Depreciation	(642,438)	(645,474)	(648,510)	(651,546)	(654,582)	(657,618)	(660,654)	(663,690)	(666,726)	(669,762)	(672,798)	(675,834)	(678,870)	(678,870)
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)	\$342,356	339,320	336,284	333,248	330,212	327,176	324,140	321,104	318,068	315,032	311,996	308,960	305,924	
6.	Average Net Investment		340,838	337,802	334,766	331,730	328,694	325,658	322,622	319,586	316,550	313,514	310,478	307,442	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$1,996	\$1,978	\$1,960	\$1,943	\$1,925	\$1,907	\$1,883	\$1,865	\$1,848	\$1,830	\$1,812	\$1,794	\$22,741
b.	Debt Component Grossed Up For Taxes (C)		538	533	529	524	519	514	483	478	474	469	465	460	5,986
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)		5,570	5,547	5,525	5,503	5,480	5,457	5,402	5,379	5,358	5,335	5,313	5,290	65,159
a.	Recoverable Costs Allocated to Energy		5,570	5,547	5,525	5,503	5,480	5,457	5,402	5,379	5,358	5,335	5,313	5,290	65,159
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	0.9999695	0.9994472	0.9994922	0.9998635	0.9984375	0.9984517	0.9988794	0.9998296	1.0000000	0.9998239	
11.	Demand Jurisdictional Factor		0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	
12.	Retail Energy-Related Recoverable Costs (E)		5,570	5,547	5,525	5,500	5,477	5,456	5,394	5,371	5,352	5,334	5,313	5,289	65,128
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)		\$5,570	\$5,547	\$5,525	\$5,500	\$5,477	\$5,456	\$5,394	\$5,371	\$5,352	\$5,334	\$5,313	\$5,289	\$65,128

**Notes:**

- (A) Applicable depreciable base for Big Bend; account 312.42
- (B) Line 6 x 7.0273% x 1/12 (Jan-Jun) and Line 6 x 7.0040% 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 1.8946% x 1/12 (Jan-Jun) and Line 6 x 1.7959% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rate is 3.7%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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**Tampa Electric Company**  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Current Period Actual / Estimated Amount  
**January 2017 to December 2017**

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737
3.	Less: Accumulated Depreciation	(48,403)	(48,695)	(48,987)	(49,279)	(49,571)	(49,863)	(50,155)	(50,447)	(50,739)	(51,031)	(51,323)	(51,615)	(51,907)	(51,907)
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)	\$72,334	72,042	71,750	71,458	71,166	70,874	70,582	70,290	69,998	69,706	69,414	69,122	68,830	
6.	Average Net Investment		72,188	71,896	71,604	71,312	71,020	70,728	70,436	70,144	69,852	69,560	69,268	68,976	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$423	\$421	\$419	\$418	\$416	\$414	\$411	\$409	\$408	\$406	\$404	\$403	\$4,952
b.	Debt Component Grossed Up For Taxes (C)		114	114	113	113	112	112	105	105	105	104	104	103	1,304
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)		829	827	824	823	820	818	808	806	805	802	800	798	9,760
a.	Recoverable Costs Allocated to Energy		829	827	824	823	820	818	808	806	805	802	800	798	9,760
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	0.9999695	0.9994472	0.9994922	0.9998635	0.9984375	0.9984517	0.9988794	0.9998296	1.0000000	0.9998239	
11.	Demand Jurisdictional Factor		0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	
12.	Retail Energy-Related Recoverable Costs (E)		829	827	824	823	820	818	807	805	804	802	800	798	9,757
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)		\$829	\$827	\$824	\$823	\$820	\$818	\$807	\$805	\$804	\$802	\$800	\$798	\$9,757

**Notes:**

- (A) Applicable depreciable base for Big Bend; account 311.40
- (B) Line 6 x 7.0273% x 1/12 (Jan-Jun) and Line 6 x 7.0040% 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 1.8946% x 1/12 (Jan-Jun) and Line 6 x 1.7959% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rate is 2.9%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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**Tampa Electric Company**  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Current Period Actual / Estimated Amount  
**January 2017 to December 2017**

Form 42-8E  
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Return on Capital Investments, Depreciation and Taxes  
 For Project: Big Bend Units 1 and 2 FGD  
 (in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$200,000	\$250,000	\$250,000	\$500,000	\$1,200,000
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	1,200,000	1,200,000
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)	\$95,255,242	\$95,255,242	\$95,255,242	\$95,255,242	\$95,255,242	\$95,255,242	\$95,255,242	\$95,255,242	\$95,255,242	\$95,255,242	\$95,255,242	\$95,255,242	\$96,455,242	
3.	Less: Accumulated Depreciation	(51,931,181)	(52,193,100)	(52,455,019)	(52,716,938)	(52,978,857)	(53,240,776)	(53,502,695)	(53,764,614)	(54,026,533)	(54,288,452)	(54,550,371)	(54,812,290)	(55,074,209)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	200,000	450,000	700,000	0	
5.	Net Investment (Lines 2 + 3 + 4)	\$43,324,061	43,062,142	42,800,223	42,538,304	42,276,385	42,014,466	41,752,547	41,490,628	41,228,709	41,166,790	41,154,871	41,142,952	41,381,033	
6.	Average Net Investment		43,193,101	42,931,182	42,669,263	42,407,344	42,145,425	41,883,506	41,621,587	41,359,668	41,197,749	41,160,830	41,148,911	41,261,992	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$252,942	\$251,409	\$249,875	\$248,341	\$246,807	\$245,273	\$242,931	\$241,403	\$240,458	\$240,242	\$240,172	\$240,832	\$2,940,685
b.	Debt Component Grossed Up For Taxes (C)		68,195	67,781	67,368	66,954	66,541	66,127	62,290	61,898	61,656	61,601	61,583	61,752	773,746
8.	Investment Expenses														
a.	Depreciation (D)		\$261,919	\$261,919	\$261,919	\$261,919	\$261,919	\$261,919	\$261,919	\$261,919	\$261,919	\$261,919	\$261,919	\$261,919	\$3,143,028
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)		583,056	581,109	579,162	577,214	575,267	573,319	567,140	565,220	564,033	563,762	563,674	564,503	6,857,459
a.	Recoverable Costs Allocated to Energy		583,056	581,109	579,162	577,214	575,267	573,319	567,140	565,220	564,033	563,762	563,674	564,503	6,857,459
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	0.9999695	0.9994472	0.9994922	0.9998635	0.9984375	0.9984517	0.9988794	0.9998296	1.0000000	0.9998239	
11.	Demand Jurisdictional Factor		0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	
12.	Retail Energy-Related Recoverable Costs (E)		583,056	581,109	579,144	576,895	574,975	573,241	566,254	564,345	563,401	563,666	563,674	564,404	6,854,164
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)		\$583,056	\$581,109	\$579,144	\$576,895	\$574,975	\$573,241	\$566,254	\$564,345	\$563,401	\$563,666	\$563,674	\$564,404	\$6,854,164

**Notes:**

- (A) Applicable depreciable base for Big Bend; accounts 312.46 (\$94,929,061), 312.45 (\$1,305,398), & 315.46 (\$220,782)
- (B) Line 6 x 7.0273% x 1/12 (Jan-Jun) and Line 6 x 7.0040% 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 1.8946% x 1/12 (Jan-Jun) and Line 6 x 1.7959% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rates are 3.3%, 2.5%, and 3.5%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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**Tampa Electric Company**  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Current Period Actual / Estimated Amount  
**January 2017 to December 2017**

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$21,739,737	\$21,739,737	\$21,739,737	\$21,739,737	\$21,739,737	\$21,739,737	\$21,739,737	\$21,739,737	\$21,739,737	\$21,739,737	\$21,739,737	\$21,739,737	\$21,739,737	\$21,739,737
3.	Less: Accumulated Depreciation	(8,247,637)	(8,292,911)	(8,338,185)	(8,383,459)	(8,428,733)	(8,474,007)	(8,519,281)	(8,564,555)	(8,609,829)	(8,655,103)	(8,700,377)	(8,745,651)	(8,790,925)	
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)	\$13,492,100	13,446,826	13,401,552	13,356,278	13,311,004	13,265,730	13,220,456	13,175,182	13,129,908	13,084,634	13,039,360	12,994,086	12,948,812	
6.	Average Net Investment		13,469,463	13,424,189	13,378,915	13,333,641	13,288,367	13,243,093	13,197,819	13,152,545	13,107,271	13,061,997	13,016,723	12,971,449	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$78,878	\$78,613	\$78,348	\$78,083	\$77,818	\$77,553	\$77,031	\$76,767	\$76,503	\$76,239	\$75,974	\$75,710	\$927,517
b.	Debt Component Grossed Up For Taxes (C)		21,266	21,195	21,123	21,052	20,980	20,909	19,752	19,684	19,616	19,548	19,481	19,413	244,019
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)		145,418	145,082	144,745	144,409	144,072	143,736	142,057	141,725	141,393	141,061	140,729	140,397	1,714,824
a.	Recoverable Costs Allocated to Energy		145,418	145,082	144,745	144,409	144,072	143,736	142,057	141,725	141,393	141,061	140,729	140,397	1,714,824
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	0.9999695	0.9994472	0.9994922	0.9998635	0.9984375	0.9984517	0.9988794	0.9998296	1.0000000	0.9998239	
11.	Demand Jurisdictional Factor		0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	
12.	Retail Energy-Related Recoverable Costs (E)		145,418	145,082	144,741	144,329	143,999	143,716	141,835	141,506	141,235	141,037	140,729	140,372	1,713,999
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)		\$145,418	\$145,082	\$144,741	\$144,329	\$143,999	\$143,716	\$141,835	\$141,506	\$141,235	\$141,037	\$140,729	\$140,372	\$1,713,999

**Notes:**

- (A) Applicable depreciable base for Big Bend; accounts 312.45 (\$21,699,919) and 311.45 (\$39,818)
- (B) Line 6 x 7.0273% x 1/12 (Jan-Jun) and Line 6 x 7.0040% 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 1.8946% x 1/12 (Jan-Jun) and Line 6 x 1.7959% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rates are 2.5% and 2.0%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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**Tampa Electric Company**  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Current Period Actual / Estimated Amount  
**January 2017 to December 2017**

Form 42-8E  
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Return on Capital Investments, Depreciation and Taxes  
 For Project: Big Bend NO<sub>x</sub> Emissions Reduction  
 (in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$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	1,994,187	1,984,003	1,973,819	1,963,635	1,953,451	1,943,267	1,933,083	1,922,899	1,912,715	1,902,531	1,892,347	1,882,163	1,871,979	
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)	\$5,185,039	5,174,855	5,164,671	5,154,487	5,144,303	5,134,119	5,123,935	5,113,751	5,103,567	5,093,383	5,083,199	5,073,015	5,062,831	
6.	Average Net Investment		5,179,947	5,169,763	5,159,579	5,149,395	5,139,211	5,129,027	5,118,843	5,108,659	5,098,475	5,088,291	5,078,107	5,067,923	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$30,334	\$30,275	\$30,215	\$30,155	\$30,096	\$30,036	\$29,877	\$29,818	\$29,758	\$29,699	\$29,639	\$29,580	\$359,482
b.	Debt Component Grossed Up For Taxes (C)		8,178	8,162	8,146	8,130	8,114	8,098	7,661	7,646	7,630	7,615	7,600	7,585	94,565
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)		48,696	48,621	48,545	48,469	48,394	48,318	47,722	47,648	47,572	47,498	47,423	47,349	576,255
a.	Recoverable Costs Allocated to Energy		48,696	48,621	48,545	48,469	48,394	48,318	47,722	47,648	47,572	47,498	47,423	47,349	576,255
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	0.9999695	0.9999472	0.9999249	0.9999026	0.9998803	0.9984375	0.9984517	0.9984659	0.9984801	0.9984943	0.9985085	0.9998239
11.	Demand Jurisdictional Factor	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992
12.	Retail Energy-Related Recoverable Costs (E)		48,696	48,621	48,544	48,442	48,369	48,311	47,647	47,574	47,519	47,490	47,423	47,341	575,977
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)		\$48,696	\$48,621	\$48,544	\$48,442	\$48,369	\$48,311	\$47,647	\$47,574	\$47,519	\$47,490	\$47,423	\$47,341	\$575,977

**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 7.0273% x 1/12 (Jan-Jun) and Line 6 x 7.0040% 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 1.8946% x 1/12 (Jan-Jun) and Line 6 x 1.7959% 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

**Tampa Electric Company**  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Current Period Actual / Estimated Amount  
**January 2017 to December 2017**

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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	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$19,757,774	\$19,757,774	\$19,757,774	\$19,757,774	\$19,757,774	\$19,757,774	\$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	(4,353,394)	(4,414,266)	(4,475,138)	(4,536,010)	(4,596,882)	(4,657,754)	(4,718,626)	(4,779,498)	(4,840,370)	(4,901,242)	(4,962,114)	(5,022,986)	(5,083,858)	
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)	\$15,404,380	15,343,508	15,282,636	15,221,764	15,160,892	15,100,020	15,039,148	14,978,276	14,917,404	14,856,532	14,795,660	14,734,788	14,673,916	
6.	Average Net Investment		15,373,944	15,313,072	15,252,200	15,191,328	15,130,456	15,069,584	15,008,712	14,947,840	14,886,968	14,826,096	14,765,224	14,704,352	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$90,031	\$89,675	\$89,318	\$88,962	\$88,605	\$88,249	\$87,601	\$87,246	\$86,890	\$86,535	\$86,180	\$85,824	\$1,055,116
b.	Debt Component Grossed Up For Taxes (C)		24,273	24,177	24,081	23,985	23,888	23,792	22,462	22,371	22,280	22,188	22,097	22,006	277,600
8.	Investment Expenses														
a.	Depreciation (D)		\$60,872	\$60,872	\$60,872	\$60,872	\$60,872	\$60,872	\$60,872	\$60,872	\$60,872	\$60,872	\$60,872	\$60,872	\$730,464
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)		175,176	174,724	174,271	173,819	173,365	172,913	170,935	170,489	170,042	169,595	169,149	168,702	2,063,180
a.	Recoverable Costs Allocated to Energy		175,176	174,724	174,271	173,819	173,365	172,913	170,935	170,489	170,042	169,595	169,149	168,702	2,063,180
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	0.9999695	0.9994472	0.9994922	0.9998635	0.9984375	0.9984517	0.9988794	0.9998296	1.0000000	0.9998239	
11.	Demand Jurisdictional Factor		0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	
12.	Retail Energy-Related Recoverable Costs (E)		175,176	174,724	174,266	173,723	173,277	172,889	170,668	170,225	169,851	169,566	169,149	168,672	2,062,186
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)		\$175,176	\$174,724	\$174,266	\$173,723	\$173,277	\$172,889	\$170,668	\$170,225	\$169,851	\$169,566	\$169,149	\$168,672	\$2,062,186

**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 7.0273% x 1/12 (Jan-Jun) and Line 6 x 7.0040% 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 1.8946% x 1/12 (Jan-Jun) and Line 6 x 1.7959% 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

**Tampa Electric Company**  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Current Period Actual / Estimated Amount  
**January 2017 to December 2017**

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Return on Capital Investments, Depreciation and Taxes  
 For Project: Polk NO<sub>x</sub> Emissions Reduction  
 (in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	
3.	Less: Accumulated Depreciation	(683,322)	(687,746)	(692,170)	(696,594)	(701,018)	(705,442)	(709,866)	(714,290)	(718,714)	(723,138)	(727,562)	(731,986)	(736,410)	
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)	\$878,151	873,727	869,303	864,879	860,455	856,031	851,607	847,183	842,759	838,335	833,911	829,487	825,063	
6.	Average Net Investment		875,939	871,515	867,091	862,667	858,243	853,819	849,395	844,971	840,547	836,123	831,699	827,275	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$5,130	\$5,104	\$5,078	\$5,052	\$5,026	\$5,000	\$4,958	\$4,932	\$4,906	\$4,880	\$4,854	\$4,829	\$59,749
b.	Debt Component Grossed Up For Taxes (C)		1,383	1,376	1,369	1,362	1,355	1,348	1,271	1,265	1,258	1,251	1,245	1,238	15,721
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)		10,937	10,904	10,871	10,838	10,805	10,772	10,653	10,621	10,588	10,555	10,523	10,491	128,558
a.	Recoverable Costs Allocated to Energy		10,937	10,904	10,871	10,838	10,805	10,772	10,653	10,621	10,588	10,555	10,523	10,491	128,558
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	0.9999695	0.9994472	0.9994922	0.9998635	0.9984375	0.9984517	0.9988794	0.9998296	1.0000000	0.9998239	
11.	Demand Jurisdictional Factor		0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	
12.	Retail Energy-Related Recoverable Costs (E)		10,937	10,904	10,871	10,832	10,800	10,771	10,636	10,605	10,576	10,553	10,523	10,489	128,497
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)		\$10,937	\$10,904	\$10,871	\$10,832	\$10,800	\$10,771	\$10,636	\$10,605	\$10,576	\$10,553	\$10,523	\$10,489	\$128,497

**Notes:**

- (A) Applicable depreciable base for Polk; account 342.81
- (B) Line 6 x 7.0273% x 1/12 (Jan-Jun) and Line 6 x 7.0040% 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 1.8946% x 1/12 (Jan-Jun) and Line 6 x 1.7959% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rate is 3.4%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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**Tampa Electric Company**  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Current Period Actual / Estimated Amount  
**January 2017 to December 2017**

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$2,558,730	\$2,558,730	\$2,558,730	\$2,558,730	\$2,558,730	\$2,558,730	\$2,558,730	\$2,558,730	\$2,558,730	\$2,558,730	\$2,558,730	\$2,558,730	\$2,558,730	
3.	Less: Accumulated Depreciation	(832,670)	(839,067)	(845,464)	(851,861)	(858,258)	(864,655)	(871,052)	(877,449)	(883,846)	(890,243)	(896,640)	(903,037)	(909,434)	
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)	\$1,726,060	1,719,663	1,713,266	1,706,869	1,700,472	1,694,075	1,687,678	1,681,281	1,674,884	1,668,487	1,662,090	1,655,693	1,649,296	
6.	Average Net Investment		1,722,862	1,716,465	1,710,068	1,703,671	1,697,274	1,690,877	1,684,480	1,678,083	1,671,686	1,665,289	1,658,892	1,652,495	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$10,089	\$10,052	\$10,014	\$9,977	\$9,939	\$9,902	\$9,832	\$9,794	\$9,757	\$9,720	\$9,682	\$9,645	\$118,403
b.	Debt Component Grossed Up For Taxes (C)		2,720	2,710	2,700	2,690	2,680	2,670	2,521	2,511	2,502	2,492	2,483	2,473	31,152
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)		19,206	19,159	19,111	19,064	19,016	18,969	18,750	18,702	18,656	18,609	18,562	18,515	226,319
a.	Recoverable Costs Allocated to Energy		19,206	19,159	19,111	19,064	19,016	18,969	18,750	18,702	18,656	18,609	18,562	18,515	226,319
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	0.9999695	0.9994472	0.9994922	0.9998635	0.9984375	0.9984517	0.9988794	0.9998296	1.0000000	0.9998239	
11.	Demand Jurisdictional Factor		0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	
12.	Retail Energy-Related Recoverable Costs (E)		19,206	19,159	19,110	19,053	19,006	18,966	18,721	18,673	18,635	18,606	18,562	18,512	226,209
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)		\$19,206	\$19,159	\$19,110	\$19,053	\$19,006	\$18,966	\$18,721	\$18,673	\$18,635	\$18,606	\$18,562	\$18,512	\$226,209

**Notes:**

- (A) Applicable depreciable base for Big Bend; account 312.44
- (B) Line 6 x 7.0273% x 1/12 (Jan-Jun) and Line 6 x 7.0040% 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 1.8946% x 1/12 (Jan-Jun) and Line 6 x 1.7959% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rate is 3.0%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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**Tampa Electric Company**  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Current Period Actual / Estimated Amount  
**January 2017 to December 2017**

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$1,649,121	\$1,649,121	\$1,649,121	\$1,649,121	\$1,649,121	\$1,649,121	\$1,649,121	\$1,649,121	\$1,649,121	\$1,649,121	\$1,649,121	\$1,649,121	\$1,649,121	\$1,649,121
3.	Less: Accumulated Depreciation	(599,665)	(605,162)	(610,659)	(616,156)	(621,653)	(627,150)	(632,647)	(638,144)	(643,641)	(649,138)	(654,635)	(660,132)	(665,629)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	<u>\$1,049,456</u>	<u>1,043,959</u>	<u>1,038,462</u>	<u>1,032,965</u>	<u>1,027,468</u>	<u>1,021,971</u>	<u>1,016,474</u>	<u>1,010,977</u>	<u>1,005,480</u>	<u>999,983</u>	<u>994,486</u>	<u>988,989</u>	<u>983,492</u>	
6.	Average Net Investment		1,046,708	1,041,211	1,035,714	1,030,217	1,024,720	1,019,223	1,013,726	1,008,229	1,002,732	997,235	991,738	986,241	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$6,130	\$6,097	\$6,065	\$6,033	\$6,001	\$5,969	\$5,917	\$5,885	\$5,853	\$5,821	\$5,788	\$5,756	\$71,315
b.	Debt Component Grossed Up For Taxes (C)		1,653	1,644	1,635	1,627	1,618	1,609	1,517	1,509	1,501	1,492	1,484	1,476	18,765
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)		13,280	13,238	13,197	13,157	13,116	13,075	12,931	12,891	12,851	12,810	12,769	12,729	156,044
a.	Recoverable Costs Allocated to Energy		13,280	13,238	13,197	13,157	13,116	13,075	12,931	12,891	12,851	12,810	12,769	12,729	156,044
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	0.9999695	0.9994472	0.9994922	0.9998635	0.9984375	0.9984517	0.9988794	0.9998296	1.0000000	0.9998239	
11.	Demand Jurisdictional Factor		0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	
12.	Retail Energy-Related Recoverable Costs (E)		13,280	13,238	13,197	13,150	13,109	13,073	12,911	12,871	12,837	12,808	12,769	12,727	155,970
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		<u>\$13,280</u>	<u>\$13,238</u>	<u>\$13,197</u>	<u>\$13,150</u>	<u>\$13,109</u>	<u>\$13,073</u>	<u>\$12,911</u>	<u>\$12,871</u>	<u>\$12,837</u>	<u>\$12,808</u>	<u>\$12,769</u>	<u>\$12,727</u>	<u>\$155,970</u>

**Notes:**

- (A) Applicable depreciable base for Big Bend; account 312.41
- (B) Line 6 x 7.0273% x 1/12 (Jan-Jun) and Line 6 x 7.0040% 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 1.8946% x 1/12 (Jan-Jun) and Line 6 x 1.7959% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rate is 4.0%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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**Tampa Electric Company**  
Environmental Cost Recovery Clause (ECRC)  
Calculation of the Current Period Actual / Estimated Amount  
**January 2017 to December 2017**

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887
3.	Less: Accumulated Depreciation	(535,796)	(540,673)	(545,550)	(550,427)	(555,304)	(560,181)	(565,058)	(569,935)	(574,812)	(579,689)	(584,566)	(589,443)	(594,320)	
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)	\$1,046,091	1,041,214	1,036,337	1,031,460	1,026,583	1,021,706	1,016,829	1,011,952	1,007,075	1,002,198	997,321	992,444	987,567	
6.	Average Net Investment		1,043,653	1,038,776	1,033,899	1,029,022	1,024,145	1,019,268	1,014,391	1,009,514	1,004,637	999,760	994,883	990,006	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$6,112	\$6,083	\$6,055	\$6,026	\$5,997	\$5,969	\$5,921	\$5,892	\$5,864	\$5,835	\$5,807	\$5,778	\$71,339
b.	Debt Component Grossed Up For Taxes (C)		1,648	1,640	1,632	1,625	1,617	1,609	1,518	1,511	1,504	1,496	1,489	1,482	18,771
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)		12,637	12,600	12,564	12,528	12,491	12,455	12,316	12,280	12,245	12,208	12,173	12,137	148,634
a.	Recoverable Costs Allocated to Energy		12,637	12,600	12,564	12,528	12,491	12,455	12,316	12,280	12,245	12,208	12,173	12,137	148,634
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	0.9999695	0.9994472	0.9994922	0.9998635	0.9984375	0.9984517	0.9988794	0.9998296	1.0000000	0.9998239	
11.	Demand Jurisdictional Factor		0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	
12.	Retail Energy-Related Recoverable Costs (E)		12,637	12,600	12,564	12,521	12,485	12,453	12,297	12,261	12,231	12,206	12,173	12,135	148,563
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$12,637	\$12,600	\$12,564	\$12,521	\$12,485	\$12,453	\$12,297	\$12,261	\$12,231	\$12,206	\$12,173	\$12,135	\$148,563

**Notes:**

- (A) Applicable depreciable base for Big Bend; account 312.42
- (B) Line 6 x 7.0273% x 1/12 (Jan-Jun) and Line 6 x 7.0040% 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 1.8946% x 1/12 (Jan-Jun) and Line 6 x 1.7959% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rate is 3.7%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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**Tampa Electric Company**  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Current Period Actual / Estimated Amount  
**January 2017 to December 2017**

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$2,706,507	\$2,706,507	\$2,706,507	\$2,706,507	\$2,706,507	\$2,706,507	\$2,706,507	\$2,706,507	\$2,706,507	\$2,706,507	\$2,706,507	\$2,706,507	\$2,706,507	\$2,706,507
3.	Less: Accumulated Depreciation	(736,766)	(744,719)	(752,672)	(760,625)	(768,578)	(776,531)	(784,484)	(792,437)	(800,390)	(808,343)	(816,296)	(824,249)	(832,202)	
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)	\$1,969,741	1,961,788	1,953,835	1,945,882	1,937,929	1,929,976	1,922,023	1,914,070	1,906,117	1,898,164	1,890,211	1,882,258	1,874,305	
6.	Average Net Investment		1,965,765	1,957,812	1,949,859	1,941,906	1,933,953	1,926,000	1,918,047	1,910,094	1,902,141	1,894,188	1,886,235	1,878,282	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$11,512	\$11,465	\$11,419	\$11,372	\$11,325	\$11,279	\$11,195	\$11,149	\$11,102	\$11,056	\$11,009	\$10,963	\$134,846
b.	Debt Component Grossed Up For Taxes (C)		3,104	3,091	3,079	3,066	3,053	3,041	2,871	2,859	2,847	2,835	2,823	2,811	35,480
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)		22,569	22,509	22,451	22,391	22,331	22,273	22,019	21,961	21,902	21,844	21,785	21,727	265,762
a.	Recoverable Costs Allocated to Energy		22,569	22,509	22,451	22,391	22,331	22,273	22,019	21,961	21,902	21,844	21,785	21,727	265,762
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	0.9999695	0.9994472	0.9994922	0.9998635	0.9984375	0.9984517	0.9988794	0.9998296	1.0000000	0.9998239	
11.	Demand Jurisdictional Factor		0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	
12.	Retail Energy-Related Recoverable Costs (E)		22,569	22,509	22,450	22,379	22,320	22,270	21,985	21,927	21,877	21,840	21,785	21,723	265,634
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)		\$22,569	\$22,509	\$22,450	\$22,379	\$22,320	\$22,270	\$21,985	\$21,927	\$21,877	\$21,840	\$21,785	\$21,723	\$265,634

**Notes:**

- (A) Applicable depreciable base for Big Bend; account 312.43 (\$1,995,677) and 315.43 (\$710,830)
- (B) Line 6 x 7.0273% x 1/12 (Jan-Jun) and Line 6 x 7.0040% 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 1.8946% x 1/12 (Jan-Jun) and Line 6 x 1.7959% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rate is 3.5% and 3.6%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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**Tampa Electric Company**  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Current Period Actual / Estimated Amount  
**January 2017 to December 2017**

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$2,030	\$1,471	\$3,693	\$2,348	\$349,430	\$3,424	\$0	\$0	\$0	\$0	\$0	\$0	\$362,397
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$85,719,102	\$85,719,102	\$85,719,102	\$85,719,102	\$85,719,102	\$85,719,102	\$85,719,102	\$85,719,102	\$85,719,102	\$85,719,102	\$85,719,102	\$85,719,102	\$85,719,102	\$85,719,102
3.	Less: Accumulated Depreciation	(25,139,646)	(25,448,812)	(25,757,978)	(26,067,144)	(26,376,310)	(26,685,476)	(26,994,642)	(27,303,808)	(27,612,974)	(27,922,140)	(28,231,306)	(28,540,472)	(28,849,638)	
4.	CWIP - Non-Interest Bearing	972,688	974,718	976,189	979,882	982,231	1,331,661	1,335,085	1,335,085	1,335,085	1,335,085	1,335,085	1,335,085	1,335,085	
5.	Net Investment (Lines 2 + 3 + 4)	\$61,552,144	61,245,008	60,937,313	60,631,840	60,325,022	60,365,287	60,059,545	59,750,379	59,441,213	59,132,047	58,822,881	58,513,715	58,204,549	
6.	Average Net Investment		61,398,576	61,091,160	60,784,576	60,478,431	60,345,154	60,212,416	59,904,962	59,595,796	59,286,630	58,977,464	58,668,298	58,359,132	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$359,555	\$357,755	\$355,960	\$354,167	\$353,386	\$352,609	\$349,645	\$347,841	\$346,036	\$344,232	\$342,427	\$340,623	\$4,204,236
b.	Debt Component Grossed Up For Taxes (C)		96,938	96,453	95,969	95,485	95,275	95,065	89,653	89,190	88,727	88,265	87,802	87,339	1,106,161
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)		765,659	763,374	761,095	758,818	757,827	756,840	748,464	746,197	743,929	741,663	739,395	737,128	9,020,389
a.	Recoverable Costs Allocated to Energy		765,659	763,374	761,095	758,818	757,827	756,840	748,464	746,197	743,929	741,663	739,395	737,128	9,020,389
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	0.9999695	0.9994472	0.9994922	0.9998635	0.9984375	0.9984517	0.9988794	0.9998296	1.0000000	0.9998239	
11.	Demand Jurisdictional Factor		0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	
12.	Retail Energy-Related Recoverable Costs (E)		765,659	763,374	761,072	758,399	757,442	756,737	747,295	745,042	743,095	741,537	739,395	736,998	9,016,045
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)		\$765,659	\$763,374	\$761,072	\$758,399	\$757,442	\$756,737	\$747,295	\$745,042	\$743,095	\$741,537	\$739,395	\$736,998	\$9,016,045

**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 7.0273% x 1/12 (Jan-Jun) and Line 6 x 7.0040% 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 1.8946% x 1/12 (Jan-Jun) and Line 6 x 1.7959% 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

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**Tampa Electric Company**  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Current Period Actual / Estimated Amount  
**January 2017 to December 2017**

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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	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$95,175,309	\$95,175,309	\$95,175,309	\$95,175,309	\$95,175,309	\$95,175,309	\$95,175,309	\$95,175,309	\$95,175,309	\$95,175,309	\$95,175,309	\$95,175,309	\$95,175,309	\$95,175,309
3.	Less: Accumulated Depreciation	(27,120,524)	(27,428,358)	(27,736,192)	(28,044,026)	(28,351,860)	(28,659,694)	(28,967,528)	(29,275,362)	(29,583,196)	(29,891,030)	(30,198,864)	(30,506,698)	(30,814,532)	
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)	\$68,054,785	67,746,951	67,439,117	67,131,283	66,823,449	66,515,615	66,207,781	65,899,947	65,592,113	65,284,279	64,976,445	64,668,611	64,360,777	
6.	Average Net Investment		67,900,868	67,593,034	67,285,200	66,977,366	66,669,532	66,361,698	66,053,864	65,746,030	65,438,196	65,130,362	64,822,528	64,514,694	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$397,633	\$395,830	\$394,028	\$392,225	\$390,422	\$388,620	\$385,534	\$383,738	\$381,941	\$380,144	\$378,347	\$376,551	\$4,645,013
b.	Debt Component Grossed Up For Taxes (C)		107,204	106,718	106,232	105,746	105,260	104,774	98,855	98,394	97,934	97,473	97,012	96,552	1,222,154
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)		812,671	810,382	808,094	805,805	803,516	801,228	792,223	789,966	787,709	785,451	783,193	780,937	9,561,175
a.	Recoverable Costs Allocated to Energy		812,671	810,382	808,094	805,805	803,516	801,228	792,223	789,966	787,709	785,451	783,193	780,937	9,561,175
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	0.9999695	0.9994472	0.9994922	0.9998635	0.9984375	0.9984517	0.9988794	0.9998296	1.0000000	0.9998239	
11.	Demand Jurisdictional Factor		0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	
12.	Retail Energy-Related Recoverable Costs (E)		812,671	810,382	808,069	805,360	803,108	801,119	790,985	788,743	786,826	785,317	783,193	780,799	9,556,572
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)		\$812,671	\$810,382	\$808,069	\$805,360	\$803,108	\$801,119	\$790,985	\$788,743	\$786,826	\$785,317	\$783,193	\$780,799	\$9,556,572

**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 7.0273% x 1/12 (Jan-Jun) and Line 6 x 7.0040% 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 1.8946% x 1/12 (Jan-Jun) and Line 6 x 1.7959% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rates are 3.5%, 4.0%, 4.1% and 3.7%.
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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**Tampa Electric Company**  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Current Period Actual / Estimated Amount  
**January 2017 to December 2017**

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$8,218	\$40,313	\$119,276	\$44,067	\$39,007	(\$80,025)	\$0	\$0	\$0	\$0	\$0	\$0	\$170,856
b.	Clearings to Plant		0	0	1,391,667	44,067	39,007	(80,025)	0	0	0	0	0	0	1,394,716
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	
2.	Plant-in-Service/Depreciation Base (A)	\$80,369,887	\$80,369,887	\$80,369,887	\$81,761,553	\$81,805,620	\$81,844,627	\$81,764,602	\$81,764,602	\$81,764,602	\$81,764,602	\$81,764,602	\$81,764,602	\$81,764,602	
3.	Less: Accumulated Depreciation	(24,927,025)	(25,174,566)	(25,422,107)	(25,669,648)	(25,921,712)	(26,173,919)	(26,426,253)	(26,678,327)	(26,930,401)	(27,182,475)	(27,434,549)	(27,686,623)	(27,938,697)	
4.	CWIP - Non-Interest Bearing	1,223,860	1,232,077	1,272,390	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
5.	Net Investment (Lines 2 + 3 + 4)	\$56,666,721	\$56,427,398	\$56,220,170	\$56,091,905	\$55,883,908	\$55,670,708	\$55,338,349	\$55,086,275	\$54,834,201	\$54,582,127	\$54,330,053	\$54,077,979	\$53,825,905	
6.	Average Net Investment		56,547,060	56,323,784	56,156,037	55,987,906	55,777,308	55,504,528	55,212,312	54,960,238	54,708,164	54,456,090	54,204,016	53,951,942	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$331,144	\$329,837	\$328,854	\$327,870	\$326,637	\$325,039	\$322,256	\$320,785	\$319,313	\$317,842	\$316,371	\$314,900	\$3,880,848
b.	Debt Component Grossed Up For Taxes (C)		89,278	88,926	88,661	88,396	88,063	87,632	82,630	82,253	81,875	81,498	81,121	80,744	1,021,077
8.	Investment Expenses														
a.	Depreciation (D)		\$247,541	\$247,541	\$247,541	\$252,064	\$252,207	\$252,334	\$252,074	\$252,074	\$252,074	\$252,074	\$252,074	\$252,074	\$3,011,672
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)		667,963	666,304	665,056	668,330	666,907	665,005	656,960	655,112	653,262	651,414	649,566	647,718	7,913,597
a.	Recoverable Costs Allocated to Energy		667,963	666,304	665,056	668,330	666,907	665,005	656,960	655,112	653,262	651,414	649,566	647,718	7,913,597
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	0.9999695	0.9994472	0.9994922	0.9998635	0.9984375	0.9984517	0.9988794	0.9998296	1.0000000	0.9998239	
11.	Demand Jurisdictional Factor		0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	
12.	Retail Energy-Related Recoverable Costs (E)		667,963	666,304	665,036	667,961	666,568	664,914	655,934	654,098	652,530	651,303	649,566	647,604	7,909,781
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)		\$667,963	\$666,304	\$665,036	\$667,961	\$666,568	\$664,914	\$655,934	\$654,098	\$652,530	\$651,303	\$649,566	\$647,604	\$7,909,781

**Notes:**

- (A) Applicable depreciable base for Big Bend; account 311.53 (\$21,689,422), 312.53 (\$45,331,460), 315.53 (\$13,690,954), and 316.53 (\$824,684).
- (B) Line 6 x 7.0273% x 1/12 (Jan-Jun) and Line 6 x 7.0040% 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 1.8946% x 1/12 (Jan-Jun) and Line 6 x 1.7959% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rates are 3.1%, 3.9%, 4.0%, and 3.4%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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**Tampa Electric Company**  
Environmental Cost Recovery Clause (ECRC)  
Calculation of the Current Period Actual / Estimated Amount  
**January 2017 to December 2017**

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$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)	\$65,312,615	\$65,312,615	\$65,312,615	\$65,312,615	\$65,312,615	\$65,312,615	\$65,312,615	\$65,312,615	\$65,312,615	\$65,312,615	\$65,312,615	\$65,312,615	\$65,312,615	\$65,312,615
3.	Less: Accumulated Depreciation	(20,261,253)	(20,448,963)	(20,636,673)	(20,824,383)	(21,012,093)	(21,199,803)	(21,387,513)	(21,575,223)	(21,762,933)	(21,950,643)	(22,138,353)	(22,326,063)	(22,513,773)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	<u>\$45,051,362</u>	<u>44,863,652</u>	<u>44,675,942</u>	<u>44,488,232</u>	<u>44,300,522</u>	<u>44,112,812</u>	<u>43,925,102</u>	<u>43,737,392</u>	<u>43,549,682</u>	<u>43,361,972</u>	<u>43,174,262</u>	<u>42,986,552</u>	<u>42,798,842</u>	
6.	Average Net Investment		44,957,507	44,769,797	44,582,087	44,394,377	44,206,667	44,018,957	43,831,247	43,643,537	43,455,827	43,268,117	43,080,407	42,892,697	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$263,275	\$262,176	\$261,076	\$259,977	\$258,878	\$257,779	\$255,828	\$254,733	\$253,637	\$252,542	\$251,446	\$250,350	\$3,081,697
b.	Debt Component Grossed Up For Taxes (C)		70,980	70,684	70,388	70,091	69,795	69,499	65,597	65,316	65,035	64,754	64,473	64,192	810,804
8.	Investment Expenses														
a.	Depreciation (D)		\$187,710	\$187,710	\$187,710	\$187,710	\$187,710	\$187,710	\$187,710	\$187,710	\$187,710	\$187,710	\$187,710	\$187,710	\$2,252,520
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)		521,965	520,570	519,174	517,778	516,383	514,988	509,135	507,759	506,382	505,006	503,629	502,252	6,145,021
a.	Recoverable Costs Allocated to Energy		521,965	520,570	519,174	517,778	516,383	514,988	509,135	507,759	506,382	505,006	503,629	502,252	6,145,021
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	0.9999695	0.9994472	0.9994922	0.9998635	0.9984375	0.9984517	0.9988794	0.9998296	1.0000000	0.9998239	
11.	Demand Jurisdictional Factor		0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	
12.	Retail Energy-Related Recoverable Costs (E)		521,965	520,570	519,158	517,492	516,121	514,918	508,339	506,973	505,815	504,920	503,629	502,164	6,142,064
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		<u>\$521,965</u>	<u>\$520,570</u>	<u>\$519,158</u>	<u>\$517,492</u>	<u>\$516,121</u>	<u>\$514,918</u>	<u>\$508,339</u>	<u>\$506,973</u>	<u>\$505,815</u>	<u>\$504,920</u>	<u>\$503,629</u>	<u>\$502,164</u>	<u>\$6,142,064</u>

**Notes:**

- (A) Applicable depreciable base for Big Bend; account 311.54 (\$16,857,250), 312.54 (\$36,567,266), 315.54 (\$10,642,027), 316.54 (\$687,934) & 315.40 (\$558,138).
- (B) Line 6 x 7.0273% x 1/12 (Jan-Jun) and Line 6 x 7.0040% 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 1.8946% x 1/12 (Jan-Jun) and Line 6 x 1.7959% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rate is 2.4%, 3.8%, 3.9%, 3.3% and 3.7%.
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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**Tampa Electric Company**  
Environmental Cost Recovery Clause (ECRC)  
Calculation of the Current Period Actual / Estimated Amount  
**January 2017 to December 2017**

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
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	(3,984,954)	(4,036,263)	(4,087,572)	(4,138,881)	(4,190,190)	(4,241,499)	(4,292,808)	(4,344,117)	(4,395,426)	(4,446,735)	(4,498,044)	(4,549,353)	(4,600,662)	
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)	\$20,351,753	\$20,300,444	\$20,249,135	\$20,197,826	\$20,146,517	\$20,095,208	\$20,043,899	\$19,992,590	\$19,941,281	\$19,889,972	\$19,838,663	\$19,787,354	\$19,736,045	
6.	Average Net Investment		20,326,099	20,274,790	20,223,481	20,172,172	20,120,863	20,069,554	20,018,245	19,966,936	19,915,627	19,864,318	19,813,009	19,761,700	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$119,031	\$118,731	\$118,430	\$118,130	\$117,829	\$117,529	\$116,840	\$116,540	\$116,241	\$115,941	\$115,642	\$115,342	\$1,406,226
b.	Debt Component Grossed Up For Taxes (C)		32,092	32,011	31,930	31,848	31,767	31,686	29,959	29,882	29,805	29,729	29,652	29,575	369,936
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)		202,432	202,051	201,669	201,287	200,905	200,524	198,108	197,731	197,355	196,979	196,603	196,226	2,391,870
a.	Recoverable Costs Allocated to Energy		202,432	202,051	201,669	201,287	200,905	200,524	198,108	197,731	197,355	196,979	196,603	196,226	2,391,870
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	0.9999695	0.9994472	0.9994922	0.9998635	0.9984375	0.9984517	0.9988794	0.9998296	1.0000000	0.9998239	
11.	Demand Jurisdictional Factor		0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	
12.	Retail Energy-Related Recoverable Costs (E)		202,432	202,051	201,663	201,176	200,803	200,497	197,798	197,425	197,134	196,945	196,603	196,191	2,390,718
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)		\$202,432	\$202,051	\$201,663	\$201,176	\$200,803	\$200,497	\$197,798	\$197,425	\$197,134	\$196,945	\$196,603	\$196,191	\$2,390,718

**Notes:**

- (A) Applicable depreciable base for Big Bend; account 312.45 (\$22,880,499) and 312.44 (\$1,456,209).
- (B) Line 6 x 7.0273% x 1/12 (Jan-Jun) and Line 6 x 7.0040% 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 1.8946% x 1/12 (Jan-Jun) and Line 6 x 1.7959% 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

**Tampa Electric Company**  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Current Period Actual / Estimated Amount  
**January 2017 to December 2017**

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$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 - AFUDC (excl from CWIP)		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$8,586,395	\$8,586,395	\$8,586,395	\$8,586,395	\$8,586,395	\$8,586,395	\$8,586,395	\$8,586,395	\$8,586,395	\$8,586,395	\$8,586,395	\$8,586,395	\$8,586,395	\$8,586,395
3.	Less: Accumulated Depreciation	(893,172)	(915,051)	(936,930)	(958,809)	(980,688)	(1,002,567)	(1,024,446)	(1,046,325)	(1,068,204)	(1,090,083)	(1,111,962)	(1,133,841)	(1,155,720)	
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)	\$7,693,223	7,671,344	7,649,465	7,627,586	7,605,707	7,583,828	7,561,949	7,540,070	7,518,191	7,496,312	7,474,433	7,452,554	7,430,675	
6.	Average Net Investment		7,682,284	7,660,405	7,638,526	7,616,647	7,594,768	7,572,889	7,551,010	7,529,131	7,507,252	7,485,373	7,463,494	7,441,615	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$44,988	\$44,860	\$44,732	\$44,604	\$44,476	\$44,347	\$44,073	\$43,945	\$43,817	\$43,690	\$43,562	\$43,434	\$530,528
b.	Debt Component Grossed Up For Taxes (C)		12,129	12,095	12,060	12,025	11,991	11,956	11,301	11,268	11,235	11,202	11,170	11,137	139,569
8.	Investment Expenses														
a.	Depreciation (D)		\$21,879	\$21,879	\$21,879	\$21,879	\$21,879	\$21,879	\$21,879	\$21,879	\$21,879	\$21,879	\$21,879	\$21,879	\$262,548
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)		78,996	78,834	78,671	78,508	78,346	78,182	77,253	77,092	76,931	76,771	76,611	76,450	932,645
a.	Recoverable Costs Allocated to Energy		78,996	78,834	78,671	78,508	78,346	78,182	77,253	77,092	76,931	76,771	76,611	76,450	932,645
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	0.9999695	0.9994472	0.9994922	0.9998635	0.9984375	0.9984517	0.9988794	0.9998296	1.0000000	0.9998239	
11.	Demand Jurisdictional Factor		0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	
12.	Retail Energy-Related Recoverable Costs (E)		78,996	78,834	78,669	78,465	78,306	78,171	77,132	76,973	76,845	76,758	76,611	76,437	932,197
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)		\$78,996	\$78,834	\$78,669	\$78,465	\$78,306	\$78,171	\$77,132	\$76,973	\$76,845	\$76,758	\$76,611	\$76,437	\$932,197

**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), 315.44 (\$16,035), 312.45 (\$2,053,017), 312.46 (\$1,242,315), 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 7.0273% x 1/12 (Jan-Jun) and Line 6 x 7.0040% 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 1.8946% x 1/12 (Jan-Jun) and Line 6 x 1.7959% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rate is 3.0%, 2.2%, 3.7%, 3.5%, 3.3%, 3.2%, 2.5%, 3.3%, 3.1%, 3.5%, 2.9%, 3.3%, and 3.8%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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**Tampa Electric Company**  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Current Period Actual / Estimated Amount  
**January 2017 to December 2017**

Form 42-8E  
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For Project: SO<sub>2</sub> Emissions Allowances  
 (in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
a.	Purchases/Transfers		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Sales/Transfers		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Auction Proceeds/Other		0	0	0	95	0	0	0	0	0	0	0	0	95
2.	Working Capital Balance														
a.	FERC 158.1 Allowance Inventory	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	FERC 158.2 Allowances Withheld	0	0	0	0	0	0	0	0	0	0	0	0	0	0
c.	FERC 182.3 Other Regl. Assets - Losses	0	0	0	0	0	0	0	0	0	0	0	0	0	0
d.	FERC 254.01 Regulatory Liabilities - Gains	(34,829)	(34,734)	(34,734)	(34,734)	(34,654)	(34,654)	(34,654)	(34,570)	(34,570)	(34,570)	(34,472)	(34,472)	(34,472)	(34,472)
3.	Total Working Capital Balance	(\$34,829)	(34,734)	(34,734)	(34,734)	(34,654)	(34,654)	(34,654)	(34,570)	(34,570)	(34,570)	(34,472)	(34,472)	(34,472)	(34,472)
4.	Average Net Working Capital Balance		(\$34,781)	(\$34,734)	(\$34,734)	(\$34,694)	(\$34,654)	(\$34,654)	(\$34,612)	(\$34,570)	(\$34,570)	(\$34,521)	(\$34,472)	(\$34,472)	(\$34,472)
5.	Return on Average Net Working Capital Balance														
a.	Equity Component Grossed Up For Taxes (A)		(\$204)	(\$203)	(\$203)	(\$203)	(\$203)	(\$203)	(\$202)	(\$202)	(\$202)	(\$201)	(\$201)	(\$201)	(\$2,428)
b.	Debt Component Grossed Up For Taxes (B)		(55)	(55)	(55)	(55)	(55)	(55)	(52)	(52)	(52)	(52)	(52)	(52)	(642)
6.	Total Return Component		(259)	(258)	(258)	(258)	(258)	(258)	(254)	(254)	(254)	(253)	(253)	(253)	(3,070)
7.	Expenses:														
a.	Gains		0	0	0	(95)	0	0	0	0	0	0	0	0	(95)
b.	Losses		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	SO <sub>2</sub> Allowance Expense		(75)	3	15	(72)	9	6	706	791	790	691	785	784	4,434
8.	Net Expenses (D)		(75)	3	15	(167)	9	6	706	791	790	691	785	784	4,339
9.	Total System Recoverable Expenses (Lines 6 + 8)		(334)	(255)	(243)	(425)	(249)	(252)	452	537	536	438	532	531	1,269
a.	Recoverable Costs Allocated to Energy		(334)	(255)	(243)	(425)	(249)	(252)	452	537	536	438	532	531	1,269
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	0.9999695	0.9994472	0.9994922	0.9998635	0.9984375	0.9984517	0.9988794	0.9998296	1.0000000	0.9998239	
11.	Demand Jurisdictional Factor		0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	
12.	Retail Energy-Related Recoverable Costs (E)		(334)	(255)	(243)	(424)	(249)	(252)	452	536	535	438	532	531	1,267
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)		(\$334)	(\$255)	(\$243)	(\$424)	(\$249)	(\$252)	\$452	\$536	\$535	\$438	\$532	\$531	\$1,267

**Notes:**

- (A) Line 6 x 7.0273% x 1/12 (Jan-Jun) and Line 6 x 7.0040% 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 1.8946% x 1/12 (Jan-Jun) and Line 6 x 1.7959% x 1/12 (Jul-Dec)
- (C) Line 6 is reported on Schedule 3P.
- (D) Line 8 is reported on Schedule 2P.
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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**Tampa Electric Company**  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Current Period Actual / Estimated Amount  
**January 2017 to December 2017**

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$223	\$520	\$0	\$3,083	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,825
b.	Clearings to Plant		223	520	0	3,083	0	0	0	0	0	0	0	0	3,825
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)	\$21,463,534	\$21,463,757	\$21,464,276	\$21,464,276	\$21,467,359	\$21,467,359	\$21,467,359	\$21,467,359	\$21,467,359	\$21,467,359	\$21,467,359	\$21,467,359	\$21,467,359	\$21,467,359
3.	Less: Accumulated Depreciation	(1,287,262)	(1,339,132)	(1,391,003)	(1,442,875)	(1,494,747)	(1,546,626)	(1,598,505)	(1,650,384)	(1,702,263)	(1,754,142)	(1,806,021)	(1,857,900)	(1,909,779)	
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)	\$20,176,272	20,124,625	20,073,273	20,021,401	19,972,612	19,920,733	19,868,854	19,816,975	19,765,096	19,713,217	19,661,338	19,609,459	19,557,580	
6.	Average Net Investment		20,150,448	20,098,949	20,047,337	19,997,007	19,946,673	19,894,794	19,842,915	19,791,036	19,739,157	19,687,278	19,635,399	19,583,520	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$118,003	\$117,701	\$117,399	\$117,104	\$116,809	\$116,506	\$115,816	\$115,514	\$115,211	\$114,908	\$114,605	\$114,302	\$1,393,878
b.	Debt Component Grossed Up For Taxes (C)		31,814	31,733	31,651	31,572	31,492	31,411	29,697	29,619	29,541	29,464	29,386	29,308	366,688
8.	Investment Expenses														
a.	Depreciation (D)		\$51,870	\$51,871	\$51,872	\$51,872	\$51,879	\$51,879	\$51,879	\$51,879	\$51,879	\$51,879	\$51,879	\$51,879	\$622,517
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)		201,687	201,305	200,922	200,548	200,180	199,796	197,392	197,012	196,631	196,251	195,870	195,489	2,383,083
a.	Recoverable Costs Allocated to Energy		201,687	201,305	200,922	200,548	200,180	199,796	197,392	197,012	196,631	196,251	195,870	195,489	2,383,083
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	0.9999695	0.9994472	0.9994922	0.9998635	0.9984375	0.9984517	0.9988794	0.9998296	1.0000000	0.9998239	
11.	Demand Jurisdictional Factor		0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	
12.	Retail Energy-Related Recoverable Costs (E)		201,687	201,305	200,916	200,437	200,078	199,769	197,084	196,707	196,411	196,218	195,870	195,455	2,381,937
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)		\$201,687	\$201,305	\$200,916	\$200,437	\$200,078	\$199,769	\$197,084	\$196,707	\$196,411	\$196,218	\$195,870	\$195,455	\$2,381,937

**Notes:**

- (A) Applicable depreciable base for Big Bend; accounts 311.40
- (B) Line 6 x 7.0273% x 1/12 (Jan-Jun) and Line 6 x 7.0040% 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 1.8946% x 1/12 (Jan-Jun) and Line 6 x 1.7959% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rate is 2.9%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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**Tampa Electric Company**  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Current Period Actual / Estimated Amount  
**January 2017 to December 2017**

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$38,897	\$73,061	\$134,967	\$213,581	\$41,422	\$37,847	\$15,000	\$110,000	\$110,000	\$100,000	\$150,000	\$120,000	\$1,144,775
b.	Clearings to Plant		0	0	0	0	0	0	563,460	110,000	65,000	25,000	50,000	50,000	863,460
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	\$563,460	\$673,460	\$738,460	\$763,460	\$813,460	\$863,460	
3.	Less: Accumulated Depreciation	0	0	0	0	0	0	0	0	(1,409)	(3,083)	(4,915)	(6,784)	(8,728)	
4.	CWIP - Non-Interest Bearing	48,885	87,783	160,843	295,810	509,391	550,813	588,660	40,200	40,200	85,200	160,200	260,200	330,200	
5.	Net Investment (Lines 2 + 3 + 4)	\$48,885	87,783	160,843	295,810	509,391	550,813	588,660	603,660	712,251	820,577	918,745	1,066,876	1,184,932	
6.	Average Net Investment		68,334	124,313	228,327	402,601	530,102	569,737	596,160	657,956	766,414	869,661	992,811	1,125,904	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$400	\$728	\$1,337	\$2,358	\$3,104	\$3,336	\$3,480	\$3,840	\$4,473	\$5,076	\$5,795	\$6,572	\$40,499
b.	Debt Component Grossed Up For Taxes (C)		108	196	360	636	837	900	892	985	1,147	1,302	1,486	1,685	10,534
8.	Investment Expenses														
a.	Depreciation (D)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,409	\$1,674	\$1,832	\$1,869	\$1,944	\$8,728
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)		508	924	1,697	2,994	3,941	4,236	4,372	6,234	7,294	8,210	9,150	10,201	59,761
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		508	924	1,697	2,994	3,941	4,236	4,372	6,234	7,294	8,210	9,150	10,201	59,761
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	0.9999695	0.9994472	0.9994922	0.9998635	0.9984375	0.9984517	0.9988794	0.9998296	1.0000000	0.9998239	
11.	Demand Jurisdictional Factor		0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	0.9958992	
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)		506	920	1,690	2,982	3,925	4,219	4,354	6,208	7,264	8,176	9,112	10,159	59,516
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$506	\$920	\$1,690	\$2,982	\$3,925	\$4,219	\$4,354	\$6,208	\$7,264	\$8,176	\$9,112	\$10,159	\$59,516

**Notes:**

- (A) Applicable depreciable base for Big Bend; account 312.44 (\$723,460) and 311.44 (\$140,000).
- (B) Line 6 x 7.0273% x 1/12 (Jan-Jun) and Line 6 x 7.0040% 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 1.8946% x 1/12 (Jan-Jun) and Line 6 x 1.7959% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rates are 3.0% and 1.8%.
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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**Tampa Electric Company**  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Current Period Actual / Estimated Amount  
**January 2017 to June 2017**

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**Calculation of Revenue Requirement Rate of Return**  
 (In Dollars)

	(1) Jurisdictional Rate Base <b>Actual May 2016</b> (\$000)	(2) Ratio %	(3) Cost Rate %	(4) Weighted Cost Rate %
Long Term Debt	\$ 1,548,383	35.17%	5.17%	1.8200%
Short Term Debt	25,435	0.58%	0.90%	0.0100%
Preferred Stock	0	0.00%	0.00%	0.0000%
Customer Deposits	106,847	2.43%	2.29%	0.0600%
Common Equity	1,847,526	41.96%	10.25%	4.3000%
Accum. Deferred Inc. Taxes & Zero Cost ITC's	866,653	19.69%	0.00%	0.0000%
Deferred ITC - Weighted Cost	<u>7,686</u>	<u>0.17%</u>	7.89%	<u>0.0100%</u>
<b>Total</b>	<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>
<b>Total</b>	<u>\$ 3,421,345</u>	<b>Total</b>	<u>100.00%</u>

**Deferred ITC - Weighted Cost:**

Debt = 0.0100% * 46.00%	0.0046%
Equity = 0.0100% * 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, 2017 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, 2017 and 2013 Base Rates Settlement Agreement Dated September 6, 2013.  
 Column (4) - Column (2) x Column (3)

**Tampa Electric Company**  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Current Period Actual / Estimated Amount  
July 2017 to December 2017

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

	(1) Jurisdictional Rate Base Actual May 2017 (\$000)	(2) Ratio %	(3) Cost Rate %	(4) Weighted Cost Rate %
Long Term Debt	\$ 1,611,554	33.14%	5.12%	1.6968%
Short Term Debt	118,708	2.44%	1.55%	0.0378%
Preferred Stock	0	0.00%	0.00%	0.0000%
Customer Deposits	101,181	2.08%	2.55%	0.0531%
Common Equity	2,031,177	41.77%	10.25%	4.2815%
Accum. Deferred Inc. Taxes & Zero Cost ITC's	988,845	20.34%	0.00%	0.0000%
Deferred ITC - Weighted Cost	<u>11,216</u>	<u>0.23%</u>	7.78%	<u>0.0179%</u>
<b>Total</b>	<b>\$ 4,862,681</b>	<b>100.00%</b>		<b>6.09%</b>

**ITC split between Debt and Equity:**

Long Term Debt	\$ 1,611,554	Long Term Debt	42.84%
Short Term Debt	118,708	Short Term Debt	3.16%
Equity - Preferred	0	Equity - Preferred	0.00%
Equity - Common	<u>2,031,177</u>	Equity - Common	<u>54.00%</u>
<b>Total</b>	<b>\$ 3,761,439</b>	<b>Total</b>	<b><u>100.00%</u></b>

**Deferred ITC - Weighted Cost:**

Debt = 0.0000% * 46.00%	0.0082%
Equity = 0.0000% * 54.00%	<u>0.0097%</u>
Weighted Cost	<u>0.0179%</u>

**Total Equity Cost Rate:**

Preferred Stock	0.0000%
Common Equity	4.2815%
Deferred ITC - Weighted Cost	<u>0.0097%</u>
	4.2912%
Times Tax Multiplier	1.632200
Total Equity Component	<u>7.0040%</u>

**Total Debt Cost Rate:**

Long Term Debt	1.6968%
Short Term Debt	0.0378%
Customer Deposits	0.0531%
Deferred ITC - Weighted Cost	<u>0.0082%</u>
Total Debt Component	<u>1.7959%</u>
	<u>8.7999%</u>

**Notes:**

Column (1) - Per WACC Stipulation & Settlement Agreement Dated July 17, 2017 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, 2017 and 2013 Base Rates Settlement Agreement Dated September 6, 2013.  
 Column (4) - Column (2) x Column (3)