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July 27, 2018

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. 20180007-EI

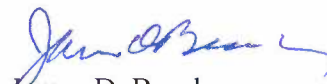
Dear Ms. Stauffer:

Attached for filing is the Amended Petition of Tampa Electric Company to replace the Petition filed July 25, 2018. The only change in the Amended Petition is the amount of the over-recovery set forth in paragraph 1, changing from \$13,471,786 as reflected in the initial Petition to \$13,472,483 in the Amended Petition. This change results from a revision to the rate of return used in determining the revenue requirements for capital projects over the period July through December 2018, as shown on Schedule Form 42-9E, page 2 of 2. We would appreciate your distributing this Amended Petition to the recipients of the original Petition.

Also attached is the Prepared Direct Testimony and Exhibits of Tampa Electric witness Penelope A. Rusk, marked "Revised: 7/27/2018", which have been revised to reflect the different rate of return referred to above. We would also request that you circulate Ms. Rusk's revised testimony and exhibits to the recipients of the initial filing, so that they may substitute them in place of the originals.

Thank you for your assistance in connection with this matter.

Sincerely,


James D. Beasley

JDB/pp
Attachment

cc: All Parties of Record (w/attachment)

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

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

DOCKET NO. 20180007-EI

FILED: July 27, 2018

AMENDED 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 2018 through December 2018, and in support thereof, says:

Environmental Cost Recovery

1. Tampa Electric projects an actual/estimated true-up amount for the January 2018 through December 2018 period, which is based on actual data for the period January 1, 2018 through June 30, 2018 and revised estimates for the period July 1, 2018 through December 31, 2018, to be an over-recovery of \$13,472,483. (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 and Paul L. Carpinone, 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, 2018 through December 31, 2018.

DATED this 27th day of July 2018.

Respectfully submitted,

/s/ James D. Beasley

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ATTORNEYS FOR TAMPA ELECTRIC COMPANY

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing Amended Petition, filed on behalf of Tampa Electric Company, has been furnished by electronic mail on this 27th day of July 2018 to the following:

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/s/ James D. Beasley

ATTORNEY



**BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION**

**DOCKET NO. 20180007-EI
IN RE: TAMPA ELECTRIC'S ENVIRONMENTAL
COST RECOVERY**

**ACTUAL/ESTIMATED TRUE-UP
JANUARY 2018 THROUGH DECEMBER 2018**

TESTIMONY AND EXHIBITS

OF

PENELOPE A. RUSK

**FILED: JULY 25, 2018
REVISED: JULY 27, 2018**

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 20180007-EI?

16
17 **A.** Yes, I submitted direct testimony on April 2, 2018.

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

21
22 **A.** No.

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 2018
3 through December 2018 actual/estimated true-up amount to
4 be refunded or recovered through the Environmental Cost
5 Recovery Clause ("ECRC") during the period January 2019
6 through December 2019. My testimony addresses the
7 recovery of capital and operations and maintenance
8 ("O&M") costs associated with environmental compliance
9 activities for 2018, 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 2019 through December 2019.

13
14 **Q.** Have you prepared exhibits that show the recoverable
15 environmental costs for the actual/estimated period of
16 January 2018 through December 2018?

17
18 **A.** Yes, I prepared two exhibits. Exhibit No. PAR-2,
19 containing nine documents, was prepared under my
20 direction and supervision. It includes Forms 42-1E
21 through 42-9E, which show the current period
22 actual/estimated true-up amount to be used in calculating
23 the cost recovery factors for January 2019 through
24 December 2019. Exhibit No. PAR-3, which contains seven
25 documents, includes selected schedules without the costs

1 of Tampa Electric's two new proposed ECRC projects for
2 compliance with the Effluent Limitations Guidelines
3 ("ELG") Rule and Section 316(b) of the Clean Water Act.
4

5 **Q.** What has Tampa Electric calculated as the
6 actual/estimated true-up for the current period to be
7 applied.
8

9 **A.** The actual/estimated true-up applicable for the current
10 period, January 2018 through December 2018, is an over-
11 recovery of \$13,472,483. A detailed calculation
12 supporting the true-up amount is shown on Forms 42-1E
13 through 42-9E of my exhibit.
14

15 **Q.** Is Tampa Electric including costs in the actual/estimated
16 true-up filing for any new environmental projects that
17 were not anticipated and included in its 2018 ECRC
18 factors?
19

20 **A.** Yes, Tampa Electric included costs associated with the
21 company's compliance with Section 316(b) of the Clean
22 Water Act. The company's petition for approval to recover
23 such costs through the ECRC was filed on April 26, 2018.
24 In addition, new costs for compliance with the ELG Rule
25 are included. The company's petition for approval to

1 recover such costs through the ECRC was filed on May 9,
2 2018. The respective petitions explain the need for the
3 projects and the regulations requiring those activities.
4 The testimony of Tampa Electric witness Paul L. Carpinone
5 submitted concurrently in this docket also supports these
6 projects.

7
8 **Q.** What depreciation rates were utilized for the capital
9 projects contained in the 2018 actual/estimated true-up?

10
11 **A.** Tampa Electric utilized the depreciation rates approved
12 in Order No. PSC-2012-0175-PAA-EI, issued on April 3,
13 2012, in Docket No. 20110131-EI, with two exceptions. For
14 the Big Bend Fuel Oil Tank No. 1 Upgrade and Big Bend
15 Fuel Oil Tank No. 2 Upgrade projects, the company has
16 utilized depreciation rates calculated to recover the
17 remaining net investment balances of these now-retired
18 assets from July 2018 through December 2021, which
19 represents a five-year period from the date of their
20 retirement on December 31, 2016. Tampa Electric requests
21 approval for this treatment as it is consistent with
22 Commission-approved treatment for other assets retired
23 before the end of their projected depreciable life over
24 a five-year period from the date of retirement. For
25 example, the accelerated recovery of the remaining net

1 investment balance of the Gannon Ignition Oil Tank project
2 over a five-year period was authorized by Commission Order
3 No. PSC-2000-2391-FOF-EI, issued December 13, 2000 in
4 Docket No. 20000007-EI.

5
6 **Q.** Why were the assets of the Big Bend Fuel Oil Tank No. 1
7 Upgrade and Big Bend Fuel Oil Tank No. 2 Upgrade projects
8 retired earlier than expected?

9
10 **A.** The assets were retired December 31, 2016 after an
11 analysis of the expenses to maintain them and
12 consideration of the low utilization of oil at the station
13 after the Big Bend igniters on Units 1 through 4 were
14 converted to natural gas operation. In 2016, the
15 maintenance cost to bring the 4.5 million-gallon tank
16 system to current standards was estimated at \$1.5 million.
17 Annual monitoring and reporting costs were approximately
18 \$50,000 to \$75,000. In light of these substantial costs
19 and the fact that oil use at the station was greatly
20 reduced after the igniters conversion in 2015, so that a
21 large amount of oil storage was no longer needed, Tampa
22 Electric retired the assets. With the retirement, Tampa
23 Electric was no longer required to fill the tank with
24 now-unneeded amounts of No. 2 fuel oil at the start of
25 each hurricane season to prevent the tank from floating

1 in the event of storm related flooding. Finally, retiring
2 the tank avoided the continued environmental costs and
3 risks of managing a tank of this size in proximity to the
4 waters of the State.

5
6 **Q.** What capital structure, components and cost rates did
7 Tampa Electric rely on to calculate the revenue
8 requirement rate of return for January 2018 through
9 December 2018?

10
11 **A.** Tampa Electric's revenue requirement rate of return for
12 January 2018 through December 2018 is calculated based on
13 the capital structure, components and current period cost
14 rates as approved in Order No. PSC-2012-0425-PAA-EU,
15 issued on August 16, 2012 in Docket No. 20120007-EI. The
16 calculation of the revenue requirement rate of return is
17 shown on Form 42-9E.

18
19 **Q.** Has Tampa Electric adjusted the revenue requirements of
20 its ECRC capital projects to reflect the lower tax rate of
21 21 percent in the Tax Cuts and Jobs Act of 2017 ("TCJA")?

22
23 **A.** Yes, the company updated the tax multiplier utilized in
24 the determination of the equity component of the revenue
25 requirement rate of return, shown on Form 42-9E, Document

1 No. 9 of my Exhibit No. PAR-2.

2
3 **Q.** Did the company apply the lower tax rate in the
4 calculation of revenue requirements for its ECRC capital
5 projects for the period January 2018 through December
6 2018?

7
8 **A.** Yes. Tampa Electric calculated the new tax multiplier and
9 revised rate of return in early 2018 and began applying
10 the rate to the monthly ECRC net investment balances in
11 May 2018. The company calculated an adjustment to reflect
12 revenue requirements with the lower tax rate for the
13 months of January 2018 through April 2018 and booked the
14 adjustment, including interest, in May 2018. This tax
15 adjustment effectively identified and recorded the
16 difference in the amount of allowed cost recovery for
17 environmental projects due to the lower tax rate as an
18 over-recovery for the first four months of 2018 that will
19 be considered as part of the company's projected overall
20 over- or under-recovery for the year.

21
22 Form 42-8E, which is included as Document No. 8 of Exhibit
23 No. PAR-2, shows the calculation of the adjusted monthly
24 revenue requirements for capital projects using the lower
25 tax rate and revised rate of return for the January

1 through December 2018 period.

2
3 **Q.** Will the company account for the flowback of excess
4 accumulated deferred income taxes associated with
5 environmental projects in this docket or as part of Docket
6 No. 20180045-EI, which addresses the overall impact of
7 the TCJA on the company?

8
9 **A.** The flowback of excess accumulated deferred income taxes
10 associated with environmental projects recovered through
11 the environmental cost recovery clause is being addressed
12 in Docket No. 20180045-EI and does not need to be
13 considered in this docket.

14
15 **Q.** How did the actual/estimated project expenditures for the
16 January 2018 through December 2018 period compare with
17 the company's original projections?

18
19 **A.** As shown on Form 42-4E, total O&M costs are expected to
20 be \$9,400,732 less than the amount that was originally
21 projected. The total capital expenditures itemized on
22 Form 42-6E, are expected to be \$4,523,890 less than
23 originally projected. Significant variances for O&M costs
24 and capital project amounts are explained below.

25

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 Unit 3 Flue Gas Desulfurization ("FGD")**

16 **Integration:** The Bend Unit 3 FGD Integration Project
17 variance is estimated to be \$2,529,108 or 57.2 percent
18 less than projected due to greater operation on natural
19 gas, compared to the original projection. This reduces
20 the expected need for consumables and maintenance.

21
22 • **Big Bend Units 1 & 2 FGD:** The Big Bend Units 1 & 2 FGD
23 project variance is estimated to be \$1,629,196 or 74.1
24 percent less than projected. The variance is due to
25 lower costs for consumables and maintenance than

1 expected as the units burned natural gas.

2
3 • **Big Bend PM Minimization & Monitoring:** The Big Bend PM
4 Minimization & Monitoring Project variance is estimated
5 to be \$204,721 or 33.5 percent lower than projected.
6 This variance is due to less maintenance being required
7 than expected, after inspection.

8
9 • **Big Bend NO_x Emissions Reduction:** The Big Bend NO_x
10 Emissions Reduction project variance is \$60,263 or 43.4
11 percent less than projected. This variance is due to
12 the operation of Big Bend Units 1 & 2 on natural gas.

13
14 • **Bayside Selective Catalytic Reduction ("SCR")**
15 **Consumables:** The Bayside SCR Consumables project
16 variance is estimated to be \$92,779 or 45.5 percent
17 less than projected. This variance is due to less total
18 run time estimated for Bayside Station units, compared
19 to the original projection, resulting in less ammonia
20 consumption.

21
22 • **Clean Water Act Section 316(b) Phase II Study Program:**
23 The Clean Water Act Section 316(b) Phase II Study
24 Program project variance is \$246,842 or 76.9 percent
25 less than projected. The National Pollutant Discharge

1 Elimination System ("NPDES") permit renewal for Big Bend
2 Station has not yet been finalized. The variance is
3 related to uncertainty regarding the timing of the
4 final requirements and reporting that must be submitted
5 once the permit is finalized.

6
7 • **Big Bend Unit 1 SCR:** The Big Bend Unit 1 SCR project
8 variance is \$1,147,483 or 76.6 percent less than
9 originally projected. This variance is due to operation
10 of the unit on natural gas, which reduced the unit's
11 need for consumables and maintenance work, compared to
12 the original projection.

13
14 • **Big Bend Unit 2 SCR:** The Big Bend Unit 2 SCR project
15 variance is \$1,268,864 or 77.8 percent less than
16 originally projected. This variance is due to operation
17 of the unit on natural gas, which reduced the use of
18 consumables and need for maintenance work, compared to
19 the original projection.

20
21 • **Big Bend Unit 3 SCR:** The Big Bend Unit 3 SCR project
22 variance is \$141,390 or 8.3 percent less than
23 projected. This variance is due to greater operation
24 on natural gas, compared to the original projection.

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- **Big Bend Unit 4 SCR:** The Big Bend Unit 4 SCR project variance is \$410,017 or 38.6 percent less than projected. This variance is due to less total run time estimated when compared to the original projection.
- **Mercury Air Toxics Standards:** The Mercury Air Toxics Standards project variance is \$206,622 or 89.4 percent less than projected. Both Polk and Big Bend Power Stations achieved Low Emitting Electric Generating Unit status in 2017. As a result, monitoring is not required at this time, only periodic testing, and the costs were lower than originally projected.
- **Big Bend ELG Rule Study:** The Big Bend ELG Study project variance is \$54,007 greater than projected. This variance is due to a delay in completing the study, compared to the original projection. The study has now been completed.
- **CCR Rule - Phase II:** The Big Bend Coal Combustion Residual ("CCR") Rule Phase II project variance is \$1,367,762 or 22.3 percent less than projected. This variance is due to timing differences in the project schedule when compared to the original projection. Dewatering activities, which must occur before the CCR

1 disposal, have occurred more slowly than originally
2 projected. The project expenditures are still needed
3 and will be incurred in the future.

4
5 **Capital Project Variances**

6 There were significant capital variances for the projects
7 listed below, each of which was due to the TCJA tax rate
8 change from 35 percent to 21 percent.

- 9 • Big Bend Unit 3 Flue Gas Desulfurization ("FGD")
10 Integration
- 11 • Big Bend Units 1 & 2 FGD
- 12 • BIG Bend FGD Optimization and Utilization
- 13 • Big Bend NOx Emissions Reduction
- 14 • Big Bend Particulate Matter Minimization
- 15 • Big Bend Unit 1 SCR
- 16 • Big Bend Unit 2 SCR
- 17 • Big Bend Unit 3 SCR
- 18 • Big Bend Unit 4 SCR
- 19 • Big Bend FGD System Reliability
- 20 • Mercury Air Toxics Standards
- 21 • Big Bend Gypsum Storage Facility
- 22 • CCR Rule - Phase I

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24 As I stated earlier, Tampa Electric updated the tax
25 multiplier utilized in the determination of the equity

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component of the revenue requirement rate of return and applied the lower tax rate in the calculation of revenue requirements for the ECRC capital projects for the period January 2018 through December 2018.

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 2018 THROUGH DECEMBER 2018**

FORMS 42-1E THROUGH 42-9E

DOCUMENT NO.	TITLE	PAGE
1	FORM 42-1E	16
2	FORM 42-2E	17
3	FORM 42-3E	18
4	FORM 42-4E	19
5	FORM 42-5E	20
6	FORM 42-6E	21
7	FORM 42-7E	22
8	FORM 42-8E	23
9	FORM 42-9E	52

Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of the Current Period Actual / Estimated Amount
January 2018 to December 2018
 (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)	\$13,260,224
2. Interest Provision (Form 42-2E, Line 6)	212,259
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 2019 to December 2019 (Lines 1 + 2 + 3)	\$13,472,483

16

Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of the Current Period Actual / Estimated Amount
January 2018 to December 2018

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)	\$5,299,826	\$4,794,184	\$4,754,839	\$4,804,461	\$5,074,853	\$5,873,006	\$6,540,375	\$6,493,000	\$6,689,809	\$5,928,024	\$4,939,446	\$4,863,661	\$66,055,485
2. True-Up Provision	508,445	508,445	508,445	508,445	508,445	508,445	508,445	508,445	508,445	508,445	508,445	508,449	6,101,344
3. ECRC Revenues Applicable to Period (Lines 1 + 2) ¹	5,808,271	5,302,629	5,263,284	5,312,906	5,583,298	6,381,451	7,048,820	7,001,445	7,198,254	6,436,469	5,447,891	5,372,110	72,156,829
4. Jurisdictional ECRC Costs													
a. O & M Activities (Form 42-5E, Line 9)	1,874,870	2,166,060	1,373,137	959,540	1,185,543	743,043	405,177	403,175	395,441	910,226	1,021,725	1,269,328	12,707,265
b. Capital Investment Projects (Form 42-7E, Line 9)	3,891,399	3,881,399	3,871,500	3,861,963	3,853,761	3,845,686	3,837,559	3,832,715	3,832,592	3,832,139	3,826,917	3,821,709	46,189,339
c. Total Jurisdictional ECRC Costs	5,766,269	6,047,459	5,244,637	4,821,503	5,039,304	4,588,729	4,242,736	4,235,890	4,228,033	4,742,365	4,848,642	5,091,037	58,896,604
5. Over/Under Recovery (Line 3 - Line 4c) ¹	42,002.00	(744,830)	18,647	491,403	543,994.00	1,792,722.00	2,806,084.00	2,765,555.00	2,970,221.00	1,694,104.00	599,249.00	281,073	13,260,224
6. Interest Provision (Form 42-3E, Line 10)	9,356	8,341	8,197	8,382	8,410	9,750	14,605	20,780	25,636	30,995	33,942	33,865	212,259
7. Beginning Balance True-Up & Interest Provision ¹	6,101,344	5,644,257	4,399,323	3,917,722	3,909,062	3,953,021	5,247,048	7,559,292	9,837,182	12,324,594	13,541,248	13,665,994	6,101,344
a. Deferred True-Up from January to December 2018 (Order No. PSC-2018-0014-FOF-EI)	1,498,666	1,498,666	1,498,666	1,498,666	1,498,666	1,498,666	1,498,666	1,498,666	1,498,666	1,498,666	1,498,666	1,498,666	1,498,666
8. True-Up Collected/(Refunded) (see Line 2)	(508,445)	(508,445)	(508,445)	(508,445)	(508,445)	(508,445)	(508,445)	(508,445)	(508,445)	(508,445)	(508,445)	(508,449)	(6,101,344)
9. End of Period Total True-Up (Lines 5+6+7+7a+8) ¹	7,142,923	5,897,989	5,416,388	5,407,728	5,451,687	6,745,714	9,057,958	11,335,848	13,823,260	15,039,914	15,164,660	14,971,149	14,971,149
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) ¹	\$7,142,923	\$5,897,989	\$5,416,388	\$5,407,728	\$5,451,687	\$6,745,714	\$9,057,958	\$11,335,848	\$13,823,260	\$15,039,914	\$15,164,660	\$14,971,149	\$14,971,149

17

Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of the Current Period Actual / Estimated Amount
January 2018 to December 2018

Interest Provision
 (in Dollars)

Line	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1. Beginning True-Up Amount (Form 42-2E, Line 7 + 7a + 10)	\$7,600,010	\$7,142,923	\$5,897,989	\$5,416,388	\$5,407,728	\$5,451,687	\$6,745,714	\$9,057,958	\$11,335,848	\$13,823,260	\$15,039,914	\$15,164,660	
2. Ending True-Up Amount Before Interest	7,133,567	5,889,648	5,408,191	5,399,346	5,443,277	6,735,964	9,043,353	11,315,068	13,797,624	15,008,919	15,130,718	14,937,284	
3. Total of Beginning & Ending True-Up (Lines 1 + 2) ¹	14,733,577	13,032,571	11,306,180	10,815,734	10,851,005	12,187,651	15,789,067	20,373,026	25,133,472	28,832,179	30,170,632	30,101,944	
4. Average True-Up Amount (Line 3 x 1/2) ¹	7,366,789	6,516,286	5,653,090	5,407,867	5,425,503	6,093,826	7,894,534	10,186,513	12,566,736	14,416,090	15,085,316	15,050,972	
5. Interest Rate (First Day of Reporting Business Month)	1.58%	1.46%	1.62%	1.86%	1.85%	1.86%	1.98%	2.45%	2.45%	2.45%	2.70%	2.70%	
6. Interest Rate (First Day of Subsequent Business Month)	1.46%	1.62%	1.86%	1.85%	1.86%	1.98%	2.45%	2.45%	2.45%	2.70%	2.70%	2.70%	
7. Total of Beginning & Ending Interest Rates (Lines 5 + 6) ¹	3.04%	3.08%	3.48%	3.71%	3.71%	3.84%	4.43%	4.90%	4.90%	5.15%	5.40%	5.40%	
8. Average Interest Rate (Line 7 x 1/2) ¹	1.520%	1.540%	1.740%	1.855%	1.855%	1.920%	2.215%	2.450%	2.450%	2.575%	2.700%	2.700%	
9. Monthly Average Interest Rate (Line 8 x 1/12) ¹	0.127%	0.128%	0.145%	0.155%	0.155%	0.160%	0.185%	0.204%	0.204%	0.215%	0.225%	0.225%	
10. Interest Provision for the Month (Line 4 x Line 9)	\$9,356	\$8,341	\$8,197	\$8,382	\$8,410	\$9,750	\$14,605	\$20,780	\$25,636	\$30,995	\$33,942	\$33,865	\$212,259

Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Current Period Actual / Estimated Amount
January 2018 to December 2018

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 FGD Integration	\$1,894,681	\$4,423,789	(\$2,529,108)	-57.2%
b. Big Bend Units 1 & 2 Flue Gas Conditioning	0	0	0	0.0%
c. SO ₂ Emissions Allowances	(98)	9,151	(9,249)	-101.1%
d. Big Bend Units 1 & 2 FGD	570,804	2,200,000	(1,629,196)	-74.1%
e. Big Bend PM Minimization and Monitoring	406,562	611,283	(204,721)	-33.5%
f. Big Bend NO _x Emissions Reduction	78,693	138,956	(60,263)	-43.4%
g. NPDES Annual Surveillance Fees	35,883	34,500	1,383	4.0%
h. Gannon Thermal Discharge Study	0	0	0	0.0%
i. Polk NO _x Emissions Reduction	5,317	19,988	(14,671)	-73.4%
j. Bayside SCR Consumables	111,102	203,882	(92,779)	-45.5%
k. Big Bend Unit 4 SOFA	0	37,200	(37,200)	-100.0%
l. Big Bend Unit 1 Pre-SCR	39	37,200	(37,161)	-99.9%
m. Big Bend Unit 2 Pre-SCR	1,450	37,200	(35,750)	-96.1%
n. Big Bend Unit 3 Pre-SCR	3,808	37,200	(33,392)	-89.8%
o. Clean Water Act Section 316(b) Phase II Study	74,158	321,000	(246,842)	-76.9%
p. Arsenic Groundwater Standard Program	0	0	0	0.0%
q. Big Bend 1 SCR	351,102	1,498,585	(1,147,483)	-76.6%
r. Big Bend 2 SCR	361,113	1,629,977	(1,268,864)	-77.8%
s. Big Bend 3 SCR	1,553,384	1,694,774	(141,390)	-8.3%
t. Big Bend 4 SCR	651,145	1,061,162	(410,017)	-38.6%
u. Mercury Air Toxics Standards	24,378	231,000	(206,622)	-89.4%
v. Greenhouse Gas Reduction Program	95,974	93,149	2,825	3.0%
w. Big Bend Gypsum Storage Facility	1,638,273	1,663,000	(24,727)	-1.5%
x. CCR Rule - Phase I	38,250	0	38,250	N/A
y. Big Bend ELG Rule Study	54,007	0	54,007	N/A
z. CCR Rule - Phase II	4,757,238	6,125,000	(1,367,762)	-22.3%
aa. Big Bend Unit 1 Section 316(b) Impingement Mortality	0	0	0	0.0%
ab. Big Bend ELG Rule Compliance Program	0	0	0	0.0%
2. Total Investment Projects - Recoverable Costs	\$12,707,265	\$22,107,996	(\$9,400,732)	-42.5%
3. Recoverable Costs Allocated to Energy	\$12,597,223	\$21,752,496	(\$9,155,273)	-42.1%
4. Recoverable Costs Allocated to Demand	\$110,042	\$355,500	(\$245,459)	-69.0%

Notes:

Column (1) is the End of Period Totals on Form 42-5E.
Column (2) is the approved projected amount in accordance with FPSC Order No. PSC-2018-0014-FOF-EI.
Column (3) = Column (1) - Column (2)
Column (4) = Column (3) / Column (2)

Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of the Current Period Actual / Estimated Amount
 January 2018 to December 2018

O&M Activities
 (in Dollars)

Line	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total	Method of Classification	
														Demand	Energy
1.	Description of O&M Activities														
a.	452,214	273,733	291,066	358,824	331,130	187,714	0	0	0	0	0	0	1,894,681	\$1,894,681	
b.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
c.	(34)	5	8	(16)	22	(83)	0	0	0	0	0	0	(98)	(98)	
d.	17,413	66,376	55,024	54,100	100,066	19,825	43,000	43,000	43,000	43,000	43,000	43,000	570,804	570,804	
e.	52,762	44,712	67,899	54,273	45,912	27,938	15,000	15,000	8,065	25,000	25,000	25,000	406,562	406,562	
f.	37	34,122	266	2,757	78	29,434	2,000	2,000	2,000	2,000	2,000	2,000	78,693	78,693	
g.	34,500	0	0	0	0	1,383	0	0	0	0	0	0	35,883	35,883	\$35,883
h.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
i.	688	853	440	0	0	35	950	950	400	0	250	750	5,317	5,317	
j.	16,454	3,210	8,560	12,325	3,210	11,843	12,500	10,000	9,000	8,000	8,000	8,000	111,102	111,102	
k.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
l.	0	0	39	0	0	0	0	0	0	0	0	0	39	39	
m.	635	0	0	815	0	0	0	0	0	0	0	0	1,450	1,450	
n.	0	0	0	0	3,714	94	0	0	0	0	0	0	3,808	3,808	
o.	4,499	14,303	174	21,348	75	9	0	1,250	1,250	1,250	12,500	17,500	74,158	74,158	74,158
p.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
q.	6,777	18,340	3,087	32,717	33,063	14,694	40,801	41,277	39,690	50,168	24,607	45,881	351,102	351,102	
r.	4,267	6,863	6,549	54,763	9,514	7,682	45,405	45,722	47,627	60,328	24,607	47,786	361,113	361,113	
s.	125,936	154,048	270,635	166,420	280,869	192,408	60,405	60,722	62,627	33,098	83,425	62,791	1,553,384	1,553,384	
t.	58,197	89,093	46,317	54,593	33,834	55,218	51,866	50,754	48,532	54,882	65,836	42,023	651,145	651,145	
u.	0	0	7,823	55	0	0	3,250	2,500	3,250	2,500	2,500	2,500	24,378	24,378	
v.	2,825	0	0	0	93,149	0	0	0	0	0	0	0	95,974	95,974	
w.	163,867	110,837	59,289	124,795	239,532	159,952	130,000	130,000	130,000	130,000	130,000	130,000	1,638,273	1,638,273	
x.	(3,500)	14,103	14,033	1,844	9,875	1,895	0	0	0	0	0	0	38,250	38,250	
y.	0	11,472	0	9,832	0	32,703	0	0	0	0	0	0	54,007	54,007	
z.	937,333	1,323,990	541,927	10,095	1,500	297	0	0	0	500,000	600,000	842,097	4,757,238	4,757,238	
aa.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ab.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2.	1,874,870	2,166,060	1,373,137	959,540	1,185,543	743,043	405,177	403,175	395,441	910,226	1,021,725	1,269,328	12,707,265	12,707,265	\$110,042
3.	1,835,871	2,151,757	1,372,963	938,192	1,185,468	741,650	405,177	401,925	394,191	908,976	1,009,225	1,251,828	12,597,223	12,597,223	
4.	38,999	14,303	174	21,348	75	1,393	0	1,250	1,250	1,250	12,500	17,500	110,042	110,042	
5.	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
6.	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
7.	1,835,871	2,151,757	1,372,963	938,192	1,185,468	741,650	405,177	401,925	394,191	908,976	1,009,225	1,251,828	12,597,223	12,597,223	
8.	38,999	14,303	174	21,348	75	1,393	0	1,250	1,250	1,250	12,500	17,500	110,042	110,042	
9.	\$1,874,870	\$2,166,060	\$1,373,137	\$959,540	\$1,185,543	\$743,043	\$405,177	\$403,175	\$395,441	\$910,226	\$1,021,725	\$1,269,328	\$12,707,265	\$12,707,265	

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DOCKET NO. 20180007-EI
 ECRC 2018 ACTUAL/ESTIMATED TRUE-UP
 EXHIBIT NO. PAR-2, DOCUMENT NO. 5, PAGE 1 OF 1
 REVISED: 7/27/2018

Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of the Current Period Actual / Estimated Amount
January 2018 to December 2018

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

Line	(1)	(2)	(3)	(4)
	Actual / Estimated	Original Projection	Amount	Variance Percent
1. Description of Investment Projects				
a. Big Bend Unit 3 FGD Integration	\$960,463	\$1,063,216	(\$102,753)	-9.7%
b. Big Bend Units 1 & 2 Flue Gas Conditioning	249,611	280,951	(31,340)	-11.2%
c. Big Bend Unit 4 Continuous Emissions Monitors	51,105	55,016	(3,911)	-7.1%
d. Big Bend Fuel Oil Tank No. 1 Upgrade	55,001	35,856	19,145	53.4%
e. Big Bend Fuel Oil Tank No. 2 Upgrade	90,462	58,969	31,493	53.4%
f. Big Bend Unit 1 Classifier Replacement	80,406	85,047	(4,641)	-5.5%
g. Big Bend Unit 2 Classifier Replacement	58,125	61,751	(3,626)	-5.9%
h. Big Bend Section 114 Mercury Testing Platform	8,562	9,406	(844)	-9.0%
i. Big Bend Units 1 & 2 FGD	6,053,894	6,674,906	(621,012)	-9.3%
j. Big Bend FGD Optimization and Utilization	1,554,567	1,712,875	(158,308)	-9.2%
k. Big Bend NO _x Emissions Reduction	499,286	562,354	(63,068)	-11.2%
l. Big Bend PM Minimization and Monitoring	1,809,209	1,989,614	(180,405)	-9.1%
m. Polk NO _x Emissions Reduction	113,289	123,356	(10,067)	-8.2%
n. Big Bend Unit 4 SOFA	198,213	218,523	(20,310)	-9.3%
o. Big Bend Unit 1 Pre-SCR	137,625	149,608	(11,983)	-8.0%
p. Big Bend Unit 2 Pre-SCR	130,774	142,854	(12,080)	-8.5%
q. Big Bend Unit 3 Pre-SCR	233,143	256,173	(23,030)	-9.0%
r. Big Bend Unit 1 SCR	7,960,376	8,698,396	(738,020)	-8.5%
s. Big Bend Unit 2 SCR	8,407,010	9,195,158	(788,148)	-8.6%
t. Big Bend Unit 3 SCR	6,968,871	7,628,421	(659,550)	-8.6%
u. Big Bend Unit 4 SCR	5,420,387	5,919,666	(499,279)	-8.4%
v. Big Bend FGD System Reliability	2,080,400	2,325,371	(244,971)	-10.5%
w. Mercury Air Toxics Standards	824,496	928,320	(103,824)	-11.2%
x. SO ₂ Emissions Allowances	(2,601)	(3,015)	414	-13.7%
y. Big Bend Gypsum Storage Facility	2,073,526	2,316,204	(242,678)	-10.5%
z. CCR Rule - Phase I	130,502	224,233	(93,731)	-41.8%
aa. CCR Rule - Phase II	2,299	0	2,299	N/A
ab. Big Bend ELG Rule Compliance	1,411	0	1,411	N/A
ac. Big Bend Unit 1 Section 316(b) Impingement Mortality	38,927	0	38,927	N/A
2. Total Investment Projects - Recoverable Costs	\$46,189,339	\$50,713,229	(\$4,523,890)	-8.9%
3. Recoverable Costs Allocated to Energy	\$45,870,737	\$50,394,171	(\$4,523,434)	-9.0%
4. Recoverable Costs Allocated to Demand	\$318,602	\$319,058	(\$456)	-0.1%

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-2018-0014-FOF-EI.
 Column (3) = Column (1) - Column (2)
 Column (4) = Column (3) / Column (2)

Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of the Current Period Actual / Estimated Amount
January 2018 to December 2018

Capital Investment Projects-Recoverable Costs
 (in Dollars)

Line	Description (A)	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	Total	Demand	Energy
1.	a. Big Bend Unit 3 FGD Integration	\$81,171	\$80,989	\$80,808	\$80,626	\$80,445	\$80,262	\$79,812	\$79,632	\$79,450	\$79,270	\$79,089	\$78,909	\$960,463		\$960,463
	b. Big Bend Units 1 and 2 Flue Gas Conditioning	21,372	21,270	21,168	21,066	20,965	20,863	20,737	20,636	20,535	20,434	20,333	20,232	249,611		249,611
	c. Big Bend Unit 4 Continuous Emissions Monitors	4,344	4,330	4,314	4,300	4,285	4,271	4,247	4,232	4,217	4,203	4,188	4,174	51,105		51,105
	d. Big Bend Fuel Oil Tank No. 1 Upgrade	2,815	2,806	2,796	2,787	2,778	2,770	2,752	2,737	2,722	2,707	2,692	2,677	55,001	\$55,001	
	e. Big Bend Fuel Oil Tank No. 2 Upgrade	4,629	4,614	4,600	4,584	4,570	4,555	4,540	4,525	4,510	4,495	4,480	4,465	90,462	90,462	
	f. Big Bend Unit 1 Classifier Replacement	6,859	6,830	6,803	6,775	6,748	6,720	6,681	6,653	6,625	6,597	6,569	6,541	80,406		80,406
	g. Big Bend Unit 2 Classifier Replacement	4,954	4,934	4,915	4,896	4,877	4,858	4,829	4,811	4,792	4,773	4,754	4,735	58,125		58,125
	h. Big Bend Section 114 Mercury Testing Platform	725	722	721	719	717	716	712	709	706	703	700	697	8,562		8,562
	i. Big Bend Units 1 & 2 FGD	514,191	512,541	510,891	509,241	507,592	505,942	503,019	501,378	499,737	498,095	496,454	494,813	6,053,894		6,053,894
	j. Big Bend FGD Optimization and Utilization	126,787	126,722	126,673	127,106	128,669	130,581	130,375	130,539	130,969	131,509	132,049	132,588	1,554,567		1,554,567
	k. Big Bend NO _x Emissions Reduction	42,042	41,978	41,914	41,850	41,785	41,721	41,657	41,593	41,529	41,465	41,401	41,337	499,286		499,286
	l. Big Bend PM Minimization and Monitoring	153,110	152,726	152,343	151,960	151,576	151,193	150,337	149,956	149,574	149,193	148,811	148,430	1,809,209		1,809,209
	m. Polk NO _x Emissions Reduction	9,607	9,579	9,551	9,524	9,496	9,467	9,414	9,385	9,356	9,327	9,300	9,275	113,289		113,289
	n. Big Bend Unit 4 SOFA	16,766	16,725	16,685	16,645	16,605	16,565	16,471	16,431	16,391	16,350	16,310	16,270	198,213		198,213
	o. Big Bend Unit 1 Pre-SCR	11,675	11,640	11,605	11,571	11,536	11,502	11,435	11,401	11,366	11,332	11,298	11,264	137,625		137,625
	p. Big Bend Unit 2 Pre-SCR	11,082	11,051	11,021	10,990	10,959	10,929	10,867	10,836	10,805	10,775	10,744	10,714	130,774		130,774
	q. Big Bend Unit 3 Pre-SCR	19,734	19,684	19,634	19,583	19,533	19,484	19,373	19,324	19,273	19,224	19,173	19,124	233,143		233,143
	r. Big Bend Unit 1 SCR	674,992	673,045	671,098	669,150	667,203	665,256	661,449	659,511	657,574	655,636	653,700	651,762	7,960,376		7,960,376
	s. Big Bend Unit 2 SCR	712,268	710,328	708,390	706,451	704,511	702,572	698,570	696,642	694,713	692,784	690,855	688,926	8,407,010		8,407,010
	t. Big Bend Unit 3 SCR	590,325	588,737	587,150	585,562	583,973	582,386	579,071	577,492	575,913	574,333	572,754	571,175	6,968,871		6,968,871
	u. Big Bend Unit 4 SCR	456,706	455,523	454,342	453,163	452,014	450,873	449,747	449,981	450,214	450,449	449,273	448,096	5,420,387		5,420,387
	v. Big Bend FGD System Reliability	175,463	175,139	174,817	174,494	174,170	173,847	172,882	172,560	172,239	171,918	171,597	171,274	2,080,400		2,080,400
	w. Mercury Air Toxics Standards	68,615	68,478	68,407	68,337	68,454	68,315	67,997	67,921	68,879	68,836	68,793	68,750	824,496		824,496
	x. SO _x Emissions Allowances (B)	(218)	(218)	(218)	(217)	(217)	(217)	(216)	(216)	(216)	(216)	(216)	(216)	(2,601)		(2,601)
	y. Big Bend Gypsum Storage Facility	174,907	174,580	174,253	173,927	173,600	173,274	172,310	172,310	171,660	171,335	171,010	170,685	2,073,526		2,073,526
	z. CCR Rule - Phase I	6,478	6,446	6,416	6,386	6,356	6,326	6,262	6,227	6,192	6,157	6,122	6,087	130,502	130,502	
	aa. CCR Rule - Phase II	0	0	0	0	0	0	11	21	31	41	51	61	2,299		2,299
	ab. Big Bend ELG Rule Compliance	0	0	0	0	0	0	0	0	0	0	0	0	1,411		1,411
	ac. Big Bend Unit 1 Section 316(b) Impingement Mortality	0	0	0	0	0	0	235	1,723	4,543	7,676	10,808	13,942	38,927		38,927
2.	Total Investment Projects - Recoverable Costs	3,891,399	3,881,399	3,871,500	3,861,963	3,853,761	3,845,686	3,837,559	3,832,715	3,832,592	3,832,139	3,826,917	3,821,709	46,189,339	\$318,602	\$45,870,737
3.	Recoverable Costs Allocated to Energy	3,877,477	3,867,333	3,857,285	3,847,725	3,839,495	3,831,380	3,811,612	3,803,227	3,796,140	3,789,168	3,779,688	3,770,207	45,870,737		
4.	Recoverable Costs Allocated to Demand	13,922	14,066	14,215	14,238	14,266	14,306	25,947	29,488	36,452	42,971	47,229	51,502	318,602		
5.	Retail Energy Jurisdictional Factor	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000			
6.	Retail Demand Jurisdictional Factor	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000			
7.	Jurisdictional Energy Recoverable Costs (C)	3,877,477	3,867,333	3,857,285	3,847,725	3,839,495	3,831,380	3,811,612	3,803,227	3,796,140	3,789,168	3,779,688	3,770,207	45,870,737		
8.	Jurisdictional Demand Recoverable Costs (D)	13,922	14,066	14,215	14,238	14,266	14,306	25,947	29,488	36,452	42,971	47,229	51,502	318,602		
9.	Total Jurisdictional Recoverable Costs for Investment Projects (Lines 7 + 8)	\$3,891,399	\$3,881,399	\$3,871,500	\$3,861,963	\$3,853,761	\$3,845,686	\$3,837,559	\$3,832,715	\$3,832,592	\$3,832,139	\$3,826,917	\$3,821,709	\$46,189,339		

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

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DOCKET NO. 20180007-EI
 ECRC 2018 ACTUAL/ESTIMATED TRUE-UP
 EXHIBIT NO. PAR-2, DOCUMENT NO. 7, PAGE 1 OF 1
 REVISED: 7/27/2018

Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of the Current Period Actual / Estimated Amount
January 2018 to December 2018

Return on Capital Investments, Depreciation and Taxes
 For Project: Big Bend Unit 3 FGD 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	(5,440,288)	(5,469,125)	(5,497,962)	(5,526,799)	(5,555,636)	(5,584,473)	(5,613,310)	(5,642,147)	(5,670,984)	(5,699,821)	(5,728,658)	(5,757,495)	(5,786,332)	
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)	\$8,322,793	8,293,956	8,265,119	8,236,282	8,207,445	8,178,608	8,149,771	8,120,934	8,092,097	8,063,260	8,034,423	8,005,586	7,976,749	
6.	Average Net Investment		8,308,375	8,279,538	8,250,701	8,221,864	8,193,027	8,164,190	8,135,353	8,106,516	8,077,679	8,048,842	8,020,005	7,991,168	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$39,900	\$39,761	\$39,623	\$39,484	\$39,346	\$39,207	\$39,352	\$39,213	\$39,073	\$38,934	\$38,794	\$38,655	\$471,342
b.	Debt Component Grossed Up For Taxes (C)		12,434	12,391	12,348	12,305	12,262	12,218	11,623	11,582	11,540	11,499	11,458	11,417	143,077
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)		81,171	80,989	80,808	80,626	80,445	80,262	79,812	79,632	79,450	79,270	79,089	78,909	960,463
a.	Recoverable Costs Allocated to Energy		81,171	80,989	80,808	80,626	80,445	80,262	79,812	79,632	79,450	79,270	79,089	78,909	960,463
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	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000
11.	Demand Jurisdictional Factor	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000
12.	Retail Energy-Related Recoverable Costs (E)		81,171	80,989	80,808	80,626	80,445	80,262	79,812	79,632	79,450	79,270	79,089	78,909	960,463
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$81,171	\$80,989	\$80,808	\$80,626	\$80,445	\$80,262	\$79,812	\$79,632	\$79,450	\$79,270	\$79,089	\$78,909	\$960,463

Notes:

- (A) Applicable depreciable base for Big Bend; accounts 312.45 (\$13,435,775) and 315.45 (\$327,307)
- (B) Line 6 x 5.7628% x 1/12 (Jan-Jun) and Line 6 x 5.8046% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 25.345% (expansion factor of 1.34295)
- (C) Line 6 x 1.7959% x 1/12 (Jan-Jun) and Line 6 x 1.7144% 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
 Calculation of the Current Period Actual / Estimated Amount
January 2018 to December 2018

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	(4,179,278)	(4,195,419)	(4,211,560)	(4,227,701)	(4,243,842)	(4,259,983)	(4,276,124)	(4,292,265)	(4,308,406)	(4,324,547)	(4,340,688)	(4,356,829)	(4,372,970)	
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)	\$838,456	822,315	806,174	790,033	773,892	757,751	741,610	725,469	709,328	693,187	677,046	660,905	644,764	
6.	Average Net Investment		830,386	814,245	798,104	781,963	765,822	749,681	733,540	717,399	701,258	685,117	668,976	652,835	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$3,988	\$3,910	\$3,833	\$3,755	\$3,678	\$3,600	\$3,548	\$3,470	\$3,392	\$3,314	\$3,236	\$3,158	\$42,882
b.	Debt Component Grossed Up For Taxes (C)		1,243	1,219	1,194	1,170	1,146	1,122	1,048	1,025	1,002	979	956	933	13,037
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)		21,372	21,270	21,168	21,066	20,965	20,863	20,737	20,636	20,535	20,434	20,333	20,232	249,611
a.	Recoverable Costs Allocated to Energy		21,372	21,270	21,168	21,066	20,965	20,863	20,737	20,636	20,535	20,434	20,333	20,232	249,611
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	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		21,372	21,270	21,168	21,066	20,965	20,863	20,737	20,636	20,535	20,434	20,333	20,232	249,611
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)		\$21,372	\$21,270	\$21,168	\$21,066	\$20,965	\$20,863	\$20,737	\$20,636	\$20,535	\$20,434	\$20,333	\$20,232	\$249,611

Notes:

- (A) Applicable depreciable base for Big Bend; accounts 312.41 (\$2,676,217) and 312.42 (\$2,341,517)
- (B) Line 6 x 5.7628% x 1/12 (Jan-Jun) and Line 6 x 5.8046% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 25.345% (expansion factor of 1.34295)
- (C) Line 6 x 1.7959% x 1/12 (Jan-Jun) and Line 6 x 1.7144% 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
 Calculation of the Current Period Actual / Estimated Amount
January 2018 to December 2018

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	\$866,211
3.	Less: Accumulated Depreciation	(542,165)	(544,475)	(546,785)	(549,095)	(551,405)	(553,715)	(556,025)	(558,335)	(560,645)	(562,955)	(565,265)	(567,575)	(569,885)	(569,885)
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)	\$324,046	321,736	319,426	317,116	314,806	312,496	310,186	307,876	305,566	303,256	300,946	298,636	296,326	
6.	Average Net Investment		322,891	320,581	318,271	315,961	313,651	311,341	309,031	306,721	304,411	302,101	299,791	297,481	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$1,551	\$1,540	\$1,528	\$1,517	\$1,506	\$1,495	\$1,495	\$1,484	\$1,472	\$1,461	\$1,450	\$1,439	\$17,938
b.	Debt Component Grossed Up For Taxes (C)		483	480	476	473	469	466	442	438	435	432	428	425	5,447
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)		4,344	4,330	4,314	4,300	4,285	4,271	4,247	4,232	4,217	4,203	4,188	4,174	51,105
a.	Recoverable Costs Allocated to Energy		4,344	4,330	4,314	4,300	4,285	4,271	4,247	4,232	4,217	4,203	4,188	4,174	51,105
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	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000
11.	Demand Jurisdictional Factor	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000
12.	Retail Energy-Related Recoverable Costs (E)		4,344	4,330	4,314	4,300	4,285	4,271	4,247	4,232	4,217	4,203	4,188	4,174	51,105
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)		\$4,344	\$4,330	\$4,314	\$4,300	\$4,285	\$4,271	\$4,247	\$4,232	\$4,217	\$4,203	\$4,188	\$4,174	\$51,105

Notes:

- (A) Applicable depreciable base for Big Bend; account 315.44
- (B) Line 6 x 5.7628% x 1/12 (Jan-Jun) and Line 6 x 5.8046% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 25.345% (expansion factor of 1.34295)
- (C) Line 6 x 1.7959% x 1/12 (Jan-Jun) and Line 6 x 1.7144% 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
 Calculation of the Current Period Actual / Estimated Amount
January 2018 to December 2018

Return on Capital Investments, Depreciation and Taxes
 For Project: Big Bend Fuel Oil Tank No. 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	(273,952)	(275,362)	(276,772)	(278,182)	(279,592)	(281,002)	(282,412)	(287,535)	(292,658)	(297,781)	(302,904)	(308,027)	(313,150)	(313,150)
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)	\$223,626	222,216	220,806	219,396	217,986	216,576	215,166	210,043	204,920	199,797	194,674	189,551	184,428	
6.	Average Net Investment		222,921	221,511	220,101	218,691	217,281	215,871	212,605	207,482	202,359	197,236	192,113	186,990	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$1,071	\$1,064	\$1,057	\$1,050	\$1,043	\$1,037	\$1,028	\$1,004	\$979	\$954	\$929	\$905	\$12,121
b.	Debt Component Grossed Up For Taxes (C)		334	332	329	327	325	323	304	296	289	282	274	267	3,682
8.	Investment Expenses														
a.	Depreciation (D)		\$1,410	\$1,410	\$1,410	\$1,410	\$1,410	\$1,410	\$5,123	\$5,123	\$5,123	\$5,123	\$5,123	\$5,123	\$39,198
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)		2,815	2,806	2,796	2,787	2,778	2,770	6,455	6,423	6,391	6,359	6,326	6,295	55,001
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		2,815	2,806	2,796	2,787	2,778	2,770	6,455	6,423	6,391	6,359	6,326	6,295	55,001
10.	Energy Jurisdictional Factor	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000
11.	Demand Jurisdictional Factor	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000
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)		2,815	2,806	2,796	2,787	2,778	2,770	6,455	6,423	6,391	6,359	6,326	6,295	55,001
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$2,815	\$2,806	\$2,796	\$2,787	\$2,778	\$2,770	\$6,455	\$6,423	\$6,391	\$6,359	\$6,326	\$6,295	\$55,001

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.40
- (B) Line 6 x 5.7628% x 1/12 (Jan-Jun) and Line 6 x 5.8046% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 25.345% (expansion factor of 1.34295)
- (C) Line 6 x 1.7959% x 1/12 (Jan-Jun) and Line 6 x 1.7144% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rate through June 2018 was 3.4%; depreciation was accelerated to 12.36% as of July 2018.
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of the Current Period Actual / Estimated Amount
January 2018 to December 2018

Return on Capital Investments, Depreciation and Taxes
 For Project: Big Bend Fuel Oil Tank No. 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	(450,592)	(452,911)	(455,230)	(457,549)	(459,868)	(462,187)	(464,506)	(472,932)	(481,358)	(489,784)	(498,210)	(506,636)	(515,062)	(515,062)
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)	\$367,809	365,490	363,171	360,852	358,533	356,214	353,895	345,469	337,043	328,617	320,191	311,765	303,339	303,339
6.	Average Net Investment		366,650	364,331	362,012	359,693	357,374	355,055	349,682	341,256	332,830	324,404	315,978	307,552	307,552
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		\$1,761	\$1,750	\$1,739	\$1,727	\$1,716	\$1,705	\$1,691	\$1,651	\$1,610	\$1,569	\$1,528	\$1,488	\$19,935
	b. Debt Component Grossed Up For Taxes (C)		549	545	542	538	535	531	500	488	476	463	451	439	6,057
8.	Investment Expenses														
	a. Depreciation (D)		\$2,319	\$2,319	\$2,319	\$2,319	\$2,319	\$2,319	\$8,426	\$8,426	\$8,426	\$8,426	\$8,426	\$8,426	\$64,470
	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)		4,629	4,614	4,600	4,584	4,570	4,555	10,617	10,565	10,512	10,458	10,405	10,353	90,462
	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		4,629	4,614	4,600	4,584	4,570	4,555	10,617	10,565	10,512	10,458	10,405	10,353	90,462
10.	Energy Jurisdictional Factor	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000
11.	Demand Jurisdictional Factor	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000
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)		4,629	4,614	4,600	4,584	4,570	4,555	10,617	10,565	10,512	10,458	10,405	10,353	90,462
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$4,629	\$4,614	\$4,600	\$4,584	\$4,570	\$4,555	\$10,617	\$10,565	\$10,512	\$10,458	\$10,405	\$10,353	\$90,462

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.40
- (B) Line 6 x 5.7628% x 1/12 (Jan-Jun) and Line 6 x 5.8046% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 25.345% (expansion factor of 1.34295)
- (C) Line 6 x 1.7959% x 1/12 (Jan-Jun) and Line 6 x 1.7144% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rate through June 2018 was 3.4%; depreciation was accelerated to 12.35% as of July 2018.
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of the Current Period Actual / Estimated Amount
January 2018 to December 2018

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	(921,848)	(926,236)	(930,624)	(935,012)	(939,400)	(943,788)	(948,176)	(952,564)	(956,952)	(961,340)	(965,728)	(970,116)	(974,504)	(974,504)
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)	\$394,409	390,021	385,633	381,245	376,857	372,469	368,081	363,693	359,305	354,917	350,529	346,141	341,753	
6.	Average Net Investment		392,215	387,827	383,439	379,051	374,663	370,275	365,887	361,499	357,111	352,723	348,335	343,947	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		\$1,884	\$1,862	\$1,841	\$1,820	\$1,799	\$1,778	\$1,770	\$1,749	\$1,727	\$1,706	\$1,685	\$1,664	\$21,285
	b. Debt Component Grossed Up For Taxes (C)		587	580	574	567	561	554	523	516	510	504	498	491	6,465
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)		6,859	6,830	6,803	6,775	6,748	6,720	6,681	6,653	6,625	6,598	6,571	6,543	80,406
	a. Recoverable Costs Allocated to Energy		6,859	6,830	6,803	6,775	6,748	6,720	6,681	6,653	6,625	6,598	6,571	6,543	80,406
	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	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000
11.	Demand Jurisdictional Factor	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000
12.	Retail Energy-Related Recoverable Costs (E)		6,859	6,830	6,803	6,775	6,748	6,720	6,681	6,653	6,625	6,598	6,571	6,543	80,406
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)		\$6,859	\$6,830	\$6,803	\$6,775	\$6,748	\$6,720	\$6,681	\$6,653	\$6,625	\$6,598	\$6,571	\$6,543	\$80,406

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.41
- (B) Line 6 x 5.7628% x 1/12 (Jan-Jun) and Line 6 x 5.8046% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 25.345% (expansion factor of 1.34295)
- (C) Line 6 x 1.7959% x 1/12 (Jan-Jun) and Line 6 x 1.7144% 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
 Calculation of the Current Period Actual / Estimated Amount
January 2018 to December 2018

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	(678,870)	(681,906)	(684,942)	(687,978)	(691,014)	(694,050)	(697,086)	(700,122)	(703,158)	(706,194)	(709,230)	(712,266)	(715,302)	(715,302)
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)	\$305,924	302,888	299,852	296,816	293,780	290,744	287,708	284,672	281,636	278,600	275,564	272,528	269,492	
6.	Average Net Investment		304,406	301,370	298,334	295,298	292,262	289,226	286,190	283,154	280,118	277,082	274,046	271,010	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$1,462	\$1,447	\$1,433	\$1,418	\$1,404	\$1,389	\$1,384	\$1,370	\$1,355	\$1,340	\$1,326	\$1,311	\$16,639
b.	Debt Component Grossed Up For Taxes (C)		456	451	446	442	437	433	409	405	400	396	392	387	5,054
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)		4,954	4,934	4,915	4,896	4,877	4,858	4,829	4,811	4,791	4,772	4,754	4,734	58,125
a.	Recoverable Costs Allocated to Energy		4,954	4,934	4,915	4,896	4,877	4,858	4,829	4,811	4,791	4,772	4,754	4,734	58,125
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	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000
11.	Demand Jurisdictional Factor	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000
12.	Retail Energy-Related Recoverable Costs (E)		4,954	4,934	4,915	4,896	4,877	4,858	4,829	4,811	4,791	4,772	4,754	4,734	58,125
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)		\$4,954	\$4,934	\$4,915	\$4,896	\$4,877	\$4,858	\$4,829	\$4,811	\$4,791	\$4,772	\$4,754	\$4,734	\$58,125

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.42
- (B) Line 6 x 5.7628% x 1/12 (Jan-Jun) and Line 6 x 5.8046% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 25.345% (expansion factor of 1.34295)
- (C) Line 6 x 1.7959% x 1/12 (Jan-Jun) and Line 6 x 1.7144% 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
Calculation of the Current Period Actual / Estimated Amount
January 2018 to December 2018

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	(51,907)	(52,199)	(52,491)	(52,783)	(53,075)	(53,367)	(53,659)	(53,951)	(54,243)	(54,535)	(54,827)	(55,119)	(55,411)	(55,411)
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)	\$68,830	\$68,538	\$68,246	\$67,954	\$67,662	\$67,370	\$67,078	\$66,786	\$66,494	\$66,202	\$65,910	\$65,618	\$65,326	\$65,326
6.	Average Net Investment		68,684	68,392	68,100	67,808	67,516	67,224	66,932	66,640	66,348	66,056	65,764	65,472	65,472
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$330	\$328	\$327	\$326	\$324	\$323	\$324	\$322	\$321	\$320	\$318	\$317	\$3,880
b.	Debt Component Grossed Up For Taxes (C)		103	102	102	101	101	101	96	95	95	94	94	94	1,178
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)		725	722	721	719	717	716	712	709	708	706	704	703	8,562
a.	Recoverable Costs Allocated to Energy		725	722	721	719	717	716	712	709	708	706	704	703	8,562
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	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000
11.	Demand Jurisdictional Factor	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000
12.	Retail Energy-Related Recoverable Costs (E)		725	722	721	719	717	716	712	709	708	706	704	703	8,562
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)		\$725	\$722	\$721	\$719	\$717	\$716	\$712	\$709	\$708	\$706	\$704	\$703	\$8,562

Notes:

- (A) Applicable depreciable base for Big Bend; account 311.40
- (B) Line 6 x 5.7628% x 1/12 (Jan-Jun) and Line 6 x 5.8046% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 25.345% (expansion factor of 1.34295)
- (C) Line 6 x 1.7959% x 1/12 (Jan-Jun) and Line 6 x 1.7144% 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
 Calculation of the Current Period Actual / Estimated Amount
January 2018 to December 2018

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	\$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)	\$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	\$95,255,242	\$95,255,242
3.	Less: Accumulated Depreciation	(55,074,209)	(55,336,128)	(55,598,047)	(55,859,966)	(56,121,885)	(56,383,804)	(56,645,723)	(56,907,642)	(57,169,561)	(57,431,480)	(57,693,399)	(57,955,318)	(58,217,237)	
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>\$40,181,033</u>	<u>39,919,114</u>	<u>39,657,195</u>	<u>39,395,276</u>	<u>39,133,357</u>	<u>38,871,438</u>	<u>38,609,519</u>	<u>38,347,600</u>	<u>38,085,681</u>	<u>37,823,762</u>	<u>37,561,843</u>	<u>37,299,924</u>	<u>37,038,005</u>	
6.	Average Net Investment		40,050,073	39,788,154	39,526,235	39,264,316	39,002,397	38,740,478	38,478,559	38,216,640	37,954,721	37,692,802	37,430,883	37,168,964	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		\$192,334	\$191,076	\$189,818	\$188,560	\$187,303	\$186,045	\$186,127	\$184,860	\$183,593	\$182,326	\$181,059	\$179,792	\$2,232,893
	b. Debt Component Grossed Up For Taxes (C)		59,938	59,546	59,154	58,762	58,370	57,978	54,973	54,599	54,225	53,850	53,476	53,102	677,973
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)		514,191	512,541	510,891	509,241	507,592	505,942	503,019	501,378	499,737	498,095	496,454	494,813	6,053,894
	a. Recoverable Costs Allocated to Energy		514,191	512,541	510,891	509,241	507,592	505,942	503,019	501,378	499,737	498,095	496,454	494,813	6,053,894
	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	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000
11.	Demand Jurisdictional Factor	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000
12.	Retail Energy-Related Recoverable Costs (E)		514,191	512,541	510,891	509,241	507,592	505,942	503,019	501,378	499,737	498,095	496,454	494,813	6,053,894
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>\$514,191</u>	<u>\$512,541</u>	<u>\$510,891</u>	<u>\$509,241</u>	<u>\$507,592</u>	<u>\$505,942</u>	<u>\$503,019</u>	<u>\$501,378</u>	<u>\$499,737</u>	<u>\$498,095</u>	<u>\$496,454</u>	<u>\$494,813</u>	<u>\$6,053,894</u>

Notes:

- (A) Applicable depreciable base for Big Bend; accounts 312.46 (\$94,929,061), 312.45 (\$105,398) & 315.46 (\$220,782)
- (B) Line 6 x 5.7628% x 1/12 (Jan-Jun) and Line 6 x 5.8046% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 25.345% (expansion factor of 1.34295)
- (C) Line 6 x 1.7959% x 1/12 (Jan-Jun) and Line 6 x 1.7144% 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

Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Current Period Actual / Estimated Amount
January 2018 to December 2018

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		\$29,435	\$7,632	\$61,810	\$126,316	\$377,714	\$71,808	\$45,911	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$1,220,627
	b. Clearings to Plant		29,435	7,632	61,810	126,316	377,714	71,808	0	45,911	100,000	100,000	100,000	100,000	1,120,627
	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	\$21,769,172	\$21,776,804	\$21,838,615	\$21,964,930	\$22,342,644	\$22,414,453	\$22,414,453	\$22,460,364	\$22,560,364	\$22,660,364	\$22,760,364	\$22,860,364	
3.	Less: Accumulated Depreciation	(8,790,925)	(8,836,199)	(8,881,576)	(8,926,971)	(8,972,493)	(9,018,278)	(9,064,850)	(9,111,581)	(9,158,312)	(9,205,139)	(9,252,174)	(9,299,418)	(9,346,870)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	45,911	100,000	100,000	100,000	100,000	100,000	
5.	Net Investment (Lines 2 + 3 + 4)	\$12,948,812	\$12,932,973	\$12,895,228	\$12,911,644	\$12,992,437	\$13,324,366	\$13,349,603	\$13,348,783	\$13,402,052	\$13,455,225	\$13,508,190	\$13,560,946	\$13,613,494	
6.	Average Net Investment		12,940,893	12,914,101	12,903,436	12,952,040	13,158,402	13,336,985	13,349,193	13,375,417	13,428,638	13,481,707	13,534,568	13,587,220	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		\$62,146	\$62,018	\$61,967	\$62,200	\$63,191	\$64,049	\$64,572	\$64,699	\$64,957	\$65,213	\$65,469	\$65,724	\$766,205
	b. Debt Component Grossed Up For Taxes (C)		19,367	19,327	19,311	19,384	19,693	19,960	19,072	19,109	19,185	19,261	19,336	19,412	232,417
8.	Investment Expenses														
	a. Depreciation (D)		\$45,274	\$45,377	\$45,395	\$45,522	\$45,785	\$46,572	\$46,731	\$46,731	\$46,827	\$47,035	\$47,244	\$47,452	\$555,945
	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)		126,787	126,722	126,673	127,106	128,669	130,581	130,375	130,539	130,969	131,509	132,049	132,588	1,554,567
	a. Recoverable Costs Allocated to Energy		126,787	126,722	126,673	127,106	128,669	130,581	130,375	130,539	130,969	131,509	132,049	132,588	1,554,567
	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	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		126,787	126,722	126,673	127,106	128,669	130,581	130,375	130,539	130,969	131,509	132,049	132,588	1,554,567
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)		\$126,787	\$126,722	\$126,673	\$127,106	\$128,669	\$130,581	\$130,375	\$130,539	\$130,969	\$131,509	\$132,049	\$132,588	\$1,554,567

Notes:

- (A) Applicable depreciable base for Big Bend; accounts 312.45 (\$22,784,292), 311.45 (\$39,818) and 316.40 (\$36,254)
- (B) Line 6 x 5.7628% x 1/12 (Jan-Jun) and Line 6 x 5.8046% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 25.345% (expansion factor of 1.34295)
- (C) Line 6 x 1.7959% x 1/12 (Jan-Jun) and Line 6 x 1.7144% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rates are 2.5%, 2.0% and 4.2%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of the Current Period Actual / Estimated Amount
January 2018 to December 2018

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Actual November	Estimate December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$3,190,852	\$3,190,852	\$3,190,852	\$3,190,852	\$3,190,852	\$3,190,852	\$3,190,852	\$3,190,852	\$3,190,852	\$3,190,852	\$3,190,852	\$3,190,852	\$3,190,852	\$3,190,852
3.	Less: Accumulated Depreciation	1,871,979	1,861,795	1,851,611	1,841,427	1,831,243	1,821,059	1,810,875	1,800,691	1,790,507	1,780,323	1,770,139	1,759,955	1,749,771	1,749,771
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)	\$5,062,831	5,052,647	5,042,463	5,032,279	5,022,095	5,011,911	5,001,727	4,991,543	4,981,359	4,971,175	4,960,991	4,950,807	4,940,623	4,940,623
6.	Average Net Investment		5,057,739	5,047,555	5,037,371	5,027,187	5,017,003	5,006,819	4,996,635	4,986,451	4,976,267	4,966,083	4,955,899	4,945,715	4,945,715
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$24,289	\$24,240	\$24,191	\$24,142	\$24,093	\$24,044	\$24,170	\$24,120	\$24,071	\$24,022	\$23,973	\$23,923	\$289,278
b.	Debt Component Grossed Up For Taxes (C)		7,569	7,554	7,539	7,524	7,508	7,493	7,139	7,124	7,109	7,095	7,080	7,066	87,800
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)		42,042	41,978	41,914	41,850	41,785	41,721	41,493	41,428	41,364	41,301	41,237	41,173	499,286
a.	Recoverable Costs Allocated to Energy		42,042	41,978	41,914	41,850	41,785	41,721	41,493	41,428	41,364	41,301	41,237	41,173	499,286
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	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000
12.	Retail Energy-Related Recoverable Costs (E)		42,042	41,978	41,914	41,850	41,785	41,721	41,493	41,428	41,364	41,301	41,237	41,173	499,286
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)		\$42,042	\$41,978	\$41,914	\$41,850	\$41,785	\$41,721	\$41,493	\$41,428	\$41,364	\$41,301	\$41,237	\$41,173	\$499,286

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 5.7628% x 1/12 (Jan-Jun) and Line 6 x 5.8046% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 25.345% (expansion factor of 1.34295)
- (C) Line 6 x 1.7959% x 1/12 (Jan-Jun) and Line 6 x 1.7144% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rates are 4.0%, 3.7% and 3.5%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Current Period Actual / Estimated Amount
January 2018 to December 2018

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		(\$24)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$24)
b.	Clearings to Plant		(24)	0	0	0	0	0	0	0	0	0	0	0	(24)
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	\$19,757,750	\$19,757,750	\$19,757,750	\$19,757,750	\$19,757,750	\$19,757,750	\$19,757,750	\$19,757,750	\$19,757,750	\$19,757,750	\$19,757,750	\$19,757,750	
3.	Less: Accumulated Depreciation	(5,083,858)	(5,144,730)	(5,205,602)	(5,266,474)	(5,327,346)	(5,388,218)	(5,449,090)	(5,509,962)	(5,570,834)	(5,631,706)	(5,692,578)	(5,753,450)	(5,814,322)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	\$14,673,916	14,613,020	14,552,148	14,491,276	14,430,404	14,369,532	14,308,660	14,247,788	14,186,916	14,126,044	14,065,172	14,004,300	13,943,428	
6.	Average Net Investment		14,643,468	14,582,584	14,521,712	14,460,840	14,399,968	14,339,096	14,278,224	14,217,352	14,156,480	14,095,608	14,034,736	13,973,864	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$70,323	\$70,030	\$69,738	\$69,446	\$69,153	\$68,861	\$69,066	\$68,772	\$68,477	\$68,183	\$67,888	\$67,594	\$827,531
b.	Debt Component Grossed Up For Taxes (C)		21,915	21,824	21,733	21,642	21,551	21,460	20,399	20,312	20,225	20,138	20,051	19,964	251,214
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)		153,110	152,726	152,343	151,960	151,576	151,193	150,337	149,956	149,574	149,193	148,811	148,430	1,809,209
a.	Recoverable Costs Allocated to Energy		153,110	152,726	152,343	151,960	151,576	151,193	150,337	149,956	149,574	149,193	148,811	148,430	1,809,209
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	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		153,110	152,726	152,343	151,960	151,576	151,193	150,337	149,956	149,574	149,193	148,811	148,430	1,809,209
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)		\$153,110	\$152,726	\$152,343	\$151,960	\$151,576	\$151,193	\$150,337	\$149,956	\$149,574	\$149,193	\$148,811	\$148,430	\$1,809,209

Notes:

- (A) Applicable depreciable base for Big Bend; accounts 312.41 (\$5,831,465), 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 5.7628% x 1/12 (Jan-Jun) and Line 6 x 5.8046% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 25.345% (expansion factor of 1.34295)
- (C) Line 6 x 1.7959% x 1/12 (Jan-Jun) and Line 6 x 1.7144% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rates are 4.0%, 3.7%, 3.5%, 3.5%, 3.2%, and 3.6%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Current Period Actual / Estimated Amount
January 2018 to December 2018

Return on Capital Investments, Depreciation and Taxes
For Project: Polk NO_x Emissions Reduction
(in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	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	\$1,561,473
3.	Less: Accumulated Depreciation	(736,410)	(740,834)	(745,258)	(749,682)	(754,106)	(758,530)	(762,954)	(767,378)	(771,802)	(776,226)	(780,650)	(785,074)	(789,498)	(789,498)
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>\$825,063</u>	<u>820,639</u>	<u>816,215</u>	<u>811,791</u>	<u>807,367</u>	<u>802,943</u>	<u>798,519</u>	<u>794,095</u>	<u>789,671</u>	<u>785,247</u>	<u>780,823</u>	<u>776,399</u>	<u>771,975</u>	
6.	Average Net Investment		822,851	818,427	814,003	809,579	805,155	800,731	796,307	791,883	787,459	783,035	778,611	774,187	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$3,952	\$3,930	\$3,909	\$3,888	\$3,867	\$3,845	\$3,852	\$3,830	\$3,809	\$3,788	\$3,766	\$3,745	\$46,181
b.	Debt Component Grossed Up For Taxes (C)		1,231	1,225	1,218	1,212	1,205	1,198	1,138	1,131	1,125	1,119	1,112	1,106	14,020
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)		9,607	9,579	9,551	9,524	9,496	9,467	9,414	9,385	9,358	9,331	9,302	9,275	113,289
a.	Recoverable Costs Allocated to Energy		9,607	9,579	9,551	9,524	9,496	9,467	9,414	9,385	9,358	9,331	9,302	9,275	113,289
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	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000
12.	Retail Energy-Related Recoverable Costs (E)		9,607	9,579	9,551	9,524	9,496	9,467	9,414	9,385	9,358	9,331	9,302	9,275	113,289
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>\$9,607</u>	<u>\$9,579</u>	<u>\$9,551</u>	<u>\$9,524</u>	<u>\$9,496</u>	<u>\$9,467</u>	<u>\$9,414</u>	<u>\$9,385</u>	<u>\$9,358</u>	<u>\$9,331</u>	<u>\$9,302</u>	<u>\$9,275</u>	<u>\$113,289</u>

Notes:

- (A) Applicable depreciable base for Polk; account 342.81
- (B) Line 6 x 5.7628% x 1/12 (Jan-Jun) and Line 6 x 5.8046% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 25.345% (expansion factor of 1.34295)
- (C) Line 6 x 1.7959% x 1/12 (Jan-Jun) and Line 6 x 1.7144% 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
Calculation of the Current Period Actual / Estimated Amount
January 2018 to December 2018

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	\$2,558,730
3.	Less: Accumulated Depreciation	(909,434)	(915,831)	(922,228)	(928,625)	(935,022)	(941,419)	(947,816)	(954,213)	(960,610)	(967,007)	(973,404)	(979,801)	(986,198)	(986,198)
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)	\$1,649,296	1,642,899	1,636,502	1,630,105	1,623,708	1,617,311	1,610,914	1,604,517	1,598,120	1,591,723	1,585,326	1,578,929	1,572,532	
6.	Average Net Investment		1,646,098	1,639,701	1,633,304	1,626,907	1,620,510	1,614,113	1,607,716	1,601,319	1,594,922	1,588,525	1,582,128	1,575,731	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		\$7,905	\$7,874	\$7,844	\$7,813	\$7,782	\$7,752	\$7,777	\$7,746	\$7,715	\$7,684	\$7,653	\$7,622	\$93,167
	b. Debt Component Grossed Up For Taxes (C)		2,464	2,454	2,444	2,435	2,425	2,416	2,297	2,288	2,279	2,269	2,260	2,251	28,282
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)		16,766	16,725	16,685	16,645	16,604	16,565	16,471	16,431	16,391	16,350	16,310	16,270	198,213
	a. Recoverable Costs Allocated to Energy		16,766	16,725	16,685	16,645	16,604	16,565	16,471	16,431	16,391	16,350	16,310	16,270	198,213
	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	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000
12.	Retail Energy-Related Recoverable Costs (E)		16,766	16,725	16,685	16,645	16,604	16,565	16,471	16,431	16,391	16,350	16,310	16,270	198,213
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)		\$16,766	\$16,725	\$16,685	\$16,645	\$16,604	\$16,565	\$16,471	\$16,431	\$16,391	\$16,350	\$16,310	\$16,270	\$198,213

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.44
- (B) Line 6 x 5.7628% x 1/12 (Jan-Jun) and Line 6 x 5.8046% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 25.345% (expansion factor of 1.34295)
- (C) Line 6 x 1.7959% x 1/12 (Jan-Jun) and Line 6 x 1.7144% 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
Calculation of the Current Period Actual / Estimated Amount
January 2018 to December 2018

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	(665,629)	(671,126)	(676,623)	(682,120)	(687,617)	(693,114)	(698,611)	(704,108)	(709,605)	(715,102)	(720,599)	(726,096)	(731,593)	
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)	\$983,492	977,995	972,498	967,001	961,504	956,007	950,510	945,013	939,516	934,019	928,522	923,025	917,528	
6.	Average Net Investment		980,744	975,247	969,750	964,253	958,756	953,259	947,762	942,265	936,768	931,271	925,774	920,277	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		\$4,710	\$4,683	\$4,657	\$4,631	\$4,604	\$4,578	\$4,584	\$4,558	\$4,531	\$4,505	\$4,478	\$4,452	\$54,971
	b. Debt Component Grossed Up For Taxes (C)		1,468	1,460	1,451	1,443	1,435	1,427	1,354	1,346	1,338	1,330	1,323	1,315	16,690
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)		11,675	11,640	11,605	11,571	11,536	11,502	11,435	11,401	11,366	11,332	11,298	11,264	137,625
	a. Recoverable Costs Allocated to Energy		11,675	11,640	11,605	11,571	11,536	11,502	11,435	11,401	11,366	11,332	11,298	11,264	137,625
	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	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		11,675	11,640	11,605	11,571	11,536	11,502	11,435	11,401	11,366	11,332	11,298	11,264	137,625
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$11,675	\$11,640	\$11,605	\$11,571	\$11,536	\$11,502	\$11,435	\$11,401	\$11,366	\$11,332	\$11,298	\$11,264	\$137,625

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.41
- (B) Line 6 x 5.7628% x 1/12 (Jan-Jun) and Line 6 x 5.8046% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 25.345% (expansion factor of 1.34295)
- (C) Line 6 x 1.7959% x 1/12 (Jan-Jun) and Line 6 x 1.7144% 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
Calculation of the Current Period Actual / Estimated Amount
January 2018 to December 2018

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	(594,320)	(599,197)	(604,074)	(608,951)	(613,828)	(618,705)	(623,582)	(628,459)	(633,336)	(638,213)	(643,090)	(647,967)	(652,844)	
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)	\$987,567	982,690	977,813	972,936	968,059	963,182	958,305	953,428	948,551	943,674	938,797	933,920	929,043	
6.	Average Net Investment		985,129	980,252	975,375	970,498	965,621	960,744	955,867	950,990	946,113	941,236	936,359	931,482	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		\$4,731	\$4,707	\$4,684	\$4,661	\$4,637	\$4,614	\$4,624	\$4,600	\$4,577	\$4,553	\$4,529	\$4,506	\$55,423
	b. Debt Component Grossed Up For Taxes (C)		1,474	1,467	1,460	1,452	1,445	1,438	1,366	1,359	1,352	1,345	1,338	1,331	16,827
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)		11,082	11,051	11,021	10,990	10,959	10,929	10,867	10,836	10,806	10,775	10,744	10,714	130,774
	a. Recoverable Costs Allocated to Energy		11,082	11,051	11,021	10,990	10,959	10,929	10,867	10,836	10,806	10,775	10,744	10,714	130,774
	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	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		11,082	11,051	11,021	10,990	10,959	10,929	10,867	10,836	10,806	10,775	10,744	10,714	130,774
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$11,082	\$11,051	\$11,021	\$10,990	\$10,959	\$10,929	\$10,867	\$10,836	\$10,806	\$10,775	\$10,744	\$10,714	\$130,774

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.42
- (B) Line 6 x 5.7628% x 1/12 (Jan-Jun) and Line 6 x 5.8046% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 25.345% (expansion factor of 1.34295)
- (C) Line 6 x 1.7959% x 1/12 (Jan-Jun) and Line 6 x 1.7144% 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
Calculation of the Current Period Actual / Estimated Amount
January 2018 to December 2018

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	(832,202)	(840,155)	(848,108)	(856,061)	(864,014)	(871,967)	(879,920)	(887,873)	(895,826)	(903,779)	(911,732)	(919,685)	(927,638)	
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>\$1,874,305</u>	<u>1,866,352</u>	<u>1,858,399</u>	<u>1,850,446</u>	<u>1,842,493</u>	<u>1,834,540</u>	<u>1,826,587</u>	<u>1,818,634</u>	<u>1,810,681</u>	<u>1,802,728</u>	<u>1,794,775</u>	<u>1,786,822</u>	<u>1,778,869</u>	
6.	Average Net Investment		1,870,329	1,862,376	1,854,423	1,846,470	1,838,517	1,830,564	1,822,611	1,814,658	1,806,705	1,798,752	1,790,799	1,782,846	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$8,982	\$8,944	\$8,906	\$8,867	\$8,829	\$8,791	\$8,816	\$8,778	\$8,739	\$8,701	\$8,662	\$8,624	\$105,639
b.	Debt Component Grossed Up For Taxes (C)		2,799	2,787	2,775	2,763	2,751	2,740	2,604	2,593	2,581	2,570	2,558	2,547	32,068
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)		19,734	19,684	19,634	19,583	19,533	19,484	19,373	19,324	19,273	19,224	19,173	19,124	233,143
a.	Recoverable Costs Allocated to Energy		19,734	19,684	19,634	19,583	19,533	19,484	19,373	19,324	19,273	19,224	19,173	19,124	233,143
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	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		19,734	19,684	19,634	19,583	19,533	19,484	19,373	19,324	19,273	19,224	19,173	19,124	233,143
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		<u>\$19,734</u>	<u>\$19,684</u>	<u>\$19,634</u>	<u>\$19,583</u>	<u>\$19,533</u>	<u>\$19,484</u>	<u>\$19,373</u>	<u>\$19,324</u>	<u>\$19,273</u>	<u>\$19,224</u>	<u>\$19,173</u>	<u>\$19,124</u>	<u>\$233,143</u>

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.43 (\$1,995,677) and 315.43 (\$710,830)
- (B) Line 6 x 5.7628% x 1/12 (Jan-Jun) and Line 6 x 5.8046% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 25.345% (expansion factor of 1.34295)
- (C) Line 6 x 1.7959% x 1/12 (Jan-Jun) and Line 6 x 1.7144% 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
Calculation of the Current Period Actual / Estimated Amount
January 2018 to December 2018

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$85,719,102	\$85,719,102	\$85,719,102	\$85,719,102	\$85,719,102	\$85,719,102	\$85,719,102	\$85,719,102	\$85,719,102	\$85,719,102	\$85,719,102	\$85,719,102	\$85,719,102	\$85,719,102
3.	Less: Accumulated Depreciation	(28,849,638)	(29,158,804)	(29,467,970)	(29,777,136)	(30,086,302)	(30,395,468)	(30,704,634)	(31,013,800)	(31,322,966)	(31,632,132)	(31,941,298)	(32,250,464)	(32,559,630)	(32,559,630)
4.	CWIP - Non-Interest Bearing	1,362,824	1,362,824	1,362,824	1,362,824	1,362,824	1,362,824	1,362,824	1,362,824	1,362,824	1,362,824	1,362,824	1,362,824	1,362,824	1,362,824
5.	Net Investment (Lines 2 + 3 + 4)	\$58,232,288	\$57,923,122	\$57,613,956	\$57,304,790	\$56,995,624	\$56,686,458	\$56,377,292	\$56,068,126	\$55,758,960	\$55,449,794	\$55,140,628	\$54,831,462	\$54,522,296	
6.	Average Net Investment		58,077,705	57,768,539	57,459,373	57,150,207	56,841,041	56,531,875	56,222,709	55,913,543	55,604,377	55,295,211	54,986,045	54,676,879	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$278,908	\$277,424	\$275,939	\$274,454	\$272,970	\$271,485	\$271,959	\$270,463	\$268,968	\$267,472	\$265,977	\$264,481	\$3,260,500
b.	Debt Component Grossed Up For Taxes (C)		86,918	86,455	85,993	85,530	85,067	84,605	80,324	79,882	79,440	78,998	78,557	78,115	989,884
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)		674,992	673,045	671,098	669,150	667,203	665,256	661,449	659,511	657,574	655,636	653,700	651,762	7,960,376
a.	Recoverable Costs Allocated to Energy		674,992	673,045	671,098	669,150	667,203	665,256	661,449	659,511	657,574	655,636	653,700	651,762	7,960,376
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	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		674,992	673,045	671,098	669,150	667,203	665,256	661,449	659,511	657,574	655,636	653,700	651,762	7,960,376
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)		\$674,992	\$673,045	\$671,098	\$669,150	\$667,203	\$665,256	\$661,449	\$659,511	\$657,574	\$655,636	\$653,700	\$651,762	\$7,960,376

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 5.7628% x 1/12 (Jan-Jun) and Line 6 x 5.8046% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 25.345% (expansion factor of 1.34295)
- (C) Line 6 x 1.7959% x 1/12 (Jan-Jun) and Line 6 x 1.7144% 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
 Calculation of the Current Period Actual / Estimated Amount
January 2018 to December 2018

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	(30,814,532)	(31,122,366)	(31,430,200)	(31,738,034)	(32,045,868)	(32,353,702)	(32,661,536)	(32,969,370)	(33,277,204)	(33,585,038)	(33,892,872)	(34,200,706)	(34,508,540)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$64,360,777	64,052,943	63,745,109	63,437,275	63,129,441	62,821,607	62,513,773	62,205,939	61,898,105	61,590,271	61,282,437	60,974,603	60,666,769	
6.	Average Net Investment		64,206,860	63,899,026	63,591,192	63,283,358	62,975,524	62,667,690	62,359,856	62,052,022	61,744,188	61,436,354	61,128,520	60,820,686	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		\$308,343	\$306,864	\$305,386	\$303,908	\$302,429	\$300,951	\$301,645	\$300,156	\$298,667	\$297,178	\$295,689	\$294,200	\$3,615,416
	b. Debt Component Grossed Up For Taxes (C)		96,091	95,630	95,170	94,709	94,248	93,787	89,091	88,652	88,212	87,772	87,332	86,892	1,097,586
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)		712,268	710,328	708,390	706,451	704,511	702,572	698,570	696,642	694,713	692,784	690,855	688,926	8,407,010
	a. Recoverable Costs Allocated to Energy		712,268	710,328	708,390	706,451	704,511	702,572	698,570	696,642	694,713	692,784	690,855	688,926	8,407,010
	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	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		712,268	710,328	708,390	706,451	704,511	702,572	698,570	696,642	694,713	692,784	690,855	688,926	8,407,010
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)		\$712,268	\$710,328	\$708,390	\$706,451	\$704,511	\$702,572	\$698,570	\$696,642	\$694,713	\$692,784	\$690,855	\$688,926	\$8,407,010

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 5.7628% x 1/12 (Jan-Jun) and Line 6 x 5.8046% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 25.345% (expansion factor of 1.34295)
- (C) Line 6 x 1.7959% x 1/12 (Jan-Jun) and Line 6 x 1.7144% 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

Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Current Period Actual / Estimated Amount
January 2018 to December 2018

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		\$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)	\$81,764,602	\$81,764,602	\$81,764,602	\$81,764,602	\$81,764,602	\$81,764,602	\$81,764,602	\$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	(27,938,697)	(28,190,771)	(28,442,845)	(28,694,919)	(28,946,993)	(29,199,067)	(29,451,141)	(29,703,215)	(29,955,289)	(30,207,363)	(30,459,437)	(30,711,511)	(30,963,585)	
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)	\$53,825,905	53,573,831	53,321,757	53,069,683	52,817,609	52,565,535	52,313,461	52,061,387	51,809,313	51,557,239	51,305,165	51,053,091	50,801,017	
6.	Average Net Investment		53,699,868	53,447,794	53,195,720	52,943,646	52,691,572	52,439,498	52,187,424	51,935,350	51,683,276	51,431,202	51,179,128	50,927,054	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$257,885	\$256,674	\$255,464	\$254,253	\$253,042	\$251,832	\$252,439	\$251,220	\$250,001	\$248,781	\$247,562	\$246,343	\$3,025,496
b.	Debt Component Grossed Up For Taxes (C)		80,366	79,989	79,612	79,235	78,857	78,480	74,558	74,198	73,838	73,478	73,118	72,758	918,487
8.	Investment Expenses														
a.	Depreciation (D)		\$252,074	\$252,074	\$252,074	\$252,074	\$252,074	\$252,074	\$252,074	\$252,074	\$252,074	\$252,074	\$252,074	\$252,074	\$3,024,888
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		590,325	588,737	587,150	585,562	583,973	582,386	579,071	577,492	575,913	574,333	572,754	571,175	6,968,871
a.	Recoverable Costs Allocated to Energy		590,325	588,737	587,150	585,562	583,973	582,386	579,071	577,492	575,913	574,333	572,754	571,175	6,968,871
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	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		590,325	588,737	587,150	585,562	583,973	582,386	579,071	577,492	575,913	574,333	572,754	571,175	6,968,871
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$590,325	\$588,737	\$587,150	\$585,562	\$583,973	\$582,386	\$579,071	\$577,492	\$575,913	\$574,333	\$572,754	\$571,175	\$6,968,871

Notes:

- (A) Applicable depreciable base for Big Bend; account 311.53 (\$21,689,422), 312.53 (\$45,559,543), 315.53 (\$13,690,954), and 316.53 (\$824,684).
- (B) Line 6 x 5.7628% x 1/12 (Jan-Jun) and Line 6 x 5.8046% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 25.345% (expansion factor of 1.34295)
- (C) Line 6 x 1.7959% x 1/12 (Jan-Jun) and Line 6 x 1.7144% 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
Calculation of the Current Period Actual / Estimated Amount
January 2018 to December 2018

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	(\$34)	\$431	\$2,699	\$5,941	\$7,263	\$450,000	\$0	\$450,000	\$0	\$0	\$0	\$916,300
b.	Clearings to Plant		0	(34)	0	0	0	0	0	0	0	0	0	0	(34)
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	\$65,312,581	\$65,312,581	\$65,312,581	\$65,312,581	\$65,312,581	\$65,312,581	\$65,312,581	\$65,312,581	\$65,312,581	\$65,312,581	\$65,312,581	
3.	Less: Accumulated Depreciation	(22,513,773)	(22,701,483)	(22,889,193)	(23,076,903)	(23,264,613)	(23,452,323)	(23,640,033)	(23,827,743)	(24,015,453)	(24,203,163)	(24,390,873)	(24,578,583)	(24,766,293)	
4.	CWIP - Non-Interest Bearing	0	0	0	431	3,131	9,071	16,335	466,335	466,335	916,335	916,335	916,335	916,335	
5.	Net Investment (Lines 2 + 3 + 4)	\$42,798,842	42,611,132	42,423,388	42,236,109	42,051,098	41,869,329	41,688,882	41,951,172	41,763,462	42,025,752	41,838,042	41,650,332	41,462,622	
6.	Average Net Investment		42,704,987	42,517,260	42,329,748	42,143,603	41,960,213	41,779,105	41,820,027	41,857,317	41,894,607	41,931,897	41,744,187	41,556,477	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$205,084	\$204,182	\$203,282	\$202,388	\$201,507	\$200,637	\$202,290	\$202,471	\$202,651	\$202,832	\$201,924	\$201,016	\$2,430,264
b.	Debt Component Grossed Up For Taxes (C)		63,912	63,631	63,350	63,071	62,797	62,526	59,747	59,800	59,853	59,907	59,639	59,370	737,603
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)		456,706	455,523	454,342	453,169	452,014	450,873	449,747	449,981	450,214	450,449	449,273	448,096	5,420,387
a.	Recoverable Costs Allocated to Energy		456,706	455,523	454,342	453,169	452,014	450,873	449,747	449,981	450,214	450,449	449,273	448,096	5,420,387
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	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		456,706	455,523	454,342	453,169	452,014	450,873	449,747	449,981	450,214	450,449	449,273	448,096	5,420,387
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)		\$456,706	\$455,523	\$454,342	\$453,169	\$452,014	\$450,873	\$449,747	\$449,981	\$450,214	\$450,449	\$449,273	\$448,096	\$5,420,387

Notes:
 (A) Applicable depreciable base for Big Bend; account 311.54 (\$16,857,250), 312.54 (\$36,567,266), 315.54 (\$10,642,027), 316.54 (\$687,934), and 315.40 (\$558,103)
 (B) Line 6 x 5.7628% x 1/12 (Jan-Jun) and Line 6 x 5.8046% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 25.345% (expansion factor of 1.34295)
 (C) Line 6 x 1.7959% x 1/12 (Jan-Jun) and Line 6 x 1.7144% x 1/12 (Jul-Dec)
 (D) Applicable depreciation rates are 2.4%, 3.8%, 3.9%, 3.3%, and 3.7%
 (E) Line 9a x Line 10
 (F) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of the Current Period Actual / Estimated Amount
January 2018 to December 2018

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	(4,600,662)	(4,651,971)	(4,703,280)	(4,754,589)	(4,805,898)	(4,857,207)	(4,908,516)	(4,959,825)	(5,011,134)	(5,062,443)	(5,113,752)	(5,165,061)	(5,216,370)	
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)	\$19,736,045	19,684,736	19,633,427	19,582,118	19,530,809	19,479,500	19,428,191	19,376,882	19,325,573	19,274,264	19,222,955	19,171,646	19,120,337	
6.	Average Net Investment		19,710,391	19,659,082	19,607,773	19,556,464	19,505,155	19,453,846	19,402,537	19,351,228	19,299,919	19,248,610	19,197,301	19,145,992	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$94,656	\$94,409	\$94,163	\$93,917	\$93,670	\$93,424	\$93,853	\$93,605	\$93,357	\$93,109	\$92,861	\$92,612	\$1,123,636
b.	Debt Component Grossed Up For Taxes (C)		29,498	29,421	29,345	29,268	29,191	29,114	27,720	27,646	27,573	27,500	27,427	27,353	341,056
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)	175,463	175,139	174,817	174,494	174,170	173,847	172,882	172,560	172,239	171,918	171,597	171,274	171,274	2,080,400
a.	Recoverable Costs Allocated to Energy	175,463	175,139	174,817	174,494	174,170	173,847	172,882	172,560	172,239	171,918	171,597	171,274	171,274	2,080,400
b.	Recoverable Costs Allocated to Demand	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)	175,463	175,139	174,817	174,494	174,170	173,847	172,882	172,560	172,239	171,918	171,597	171,274	171,274	2,080,400
13.	Retail Demand-Related Recoverable Costs (F)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)	\$175,463	\$175,139	\$174,817	\$174,494	\$174,170	\$173,847	\$172,882	\$172,560	\$172,239	\$171,918	\$171,597	\$171,274	\$171,274	\$2,080,400

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.45 (\$22,880,499) and 312.44 (\$1,456,209).
- (B) Line 6 x 5.7628% x 1/12 (Jan-Jun) and Line 6 x 5.8046% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 25.345% (expansion factor of 1.34295)
- (C) Line 6 x 1.7959% x 1/12 (Jan-Jun) and Line 6 x 1.7144% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rate is 2.5% and 3.0%.
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Current Period Actual / Estimated Amount
January 2018 to December 2018

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	\$21,483	\$0	\$0	\$0	\$20,095	\$0	\$350,000	\$0	\$0	\$0	\$391,578
b.	Clearings to Plant		0	0	0	21,483	0	0	0	0	0	0	0	20,095	41,578
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	\$8,607,879	\$8,607,879	\$8,607,879	\$8,607,879	\$8,607,879	\$8,607,879	\$8,607,879	\$8,607,879	\$8,627,974	
3.	Less: Accumulated Depreciation	(1,155,720)	(1,177,599)	(1,199,478)	(1,221,357)	(1,243,236)	(1,265,371)	(1,287,506)	(1,309,641)	(1,331,776)	(1,353,911)	(1,376,046)	(1,398,181)	(1,420,316)	
4.	CWIP - Non-Interest Bearing	0	0	0	21,483	0	0	0	20,095	20,095	370,095	370,095	370,095	350,000	
5.	Net Investment (Lines 2 + 3 + 4)	\$7,430,675	7,408,796	7,386,917	7,386,522	7,364,643	7,342,508	7,320,373	7,318,333	7,296,198	7,624,063	7,601,928	7,579,793	7,557,658	
6.	Average Net Investment		7,419,736	7,397,857	7,386,720	7,375,582	7,353,575	7,331,440	7,319,353	7,307,265	7,460,130	7,612,995	7,590,860	7,568,725	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$35,632	\$35,527	\$35,473	\$35,420	\$35,314	\$35,208	\$35,405	\$35,346	\$36,086	\$36,825	\$36,718	\$36,611	\$429,565
b.	Debt Component Grossed Up For Taxes (C)		11,104	11,072	11,055	11,038	11,005	10,972	10,457	10,440	10,658	10,876	10,845	10,813	130,335
8.	Investment Expenses														
a.	Depreciation (D)		\$21,879	\$21,879	\$21,879	\$21,879	\$22,135	\$22,135	\$22,135	\$22,135	\$22,135	\$22,135	\$22,135	\$22,135	\$264,596
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)		68,615	68,478	68,407	68,337	68,454	68,315	67,997	67,921	68,879	69,836	69,698	69,559	824,496
a.	Recoverable Costs Allocated to Energy		68,615	68,478	68,407	68,337	68,454	68,315	67,997	67,921	68,879	69,836	69,698	69,559	824,496
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	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		68,615	68,478	68,407	68,337	68,454	68,315	67,997	67,921	68,879	69,836	69,698	69,559	824,496
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)		\$68,615	\$68,478	\$68,407	\$68,337	\$68,454	\$68,315	\$67,997	\$67,921	\$68,879	\$69,836	\$69,698	\$69,559	\$824,496

Notes:
 (A) Applicable depreciable base for Big Bend and Polk; accounts 312.44 (\$3,427,481), 341.80(\$26,150), 315.40 (\$1,226,949), 315.41 (\$138,853), 315.42 (\$138,853), 312.45 (\$2,053,017), 312.46 (\$1,242,315), 315.44 (\$16,035), 315.45 (\$40,217) and 315.46 (\$50,784), 311.40 (\$13,216), 345.81 (\$22,327), 312.54 (\$210,295) and 395.00 (\$21,483)
 (B) Line 6 x 5.7628% x 1/12 (Jan-Jun) and Line 6 x 5.8046% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 25.345% (expansion factor of 1.34295)
 (C) Line 6 x 1.7959% x 1/12 (Jan-Jun) and Line 6 x 1.7144% x 1/12 (Jul-Dec)
 (D) Applicable depreciation rate is 3.0%, 2.2%, 3.7%, 3.5%, 3.3%, 2.5%, 3.3%, 3.2%, 3.1%, 3.5%, 2.9%, 3.3%, 3.8% and 14.3%
 (E) Line 9a x Line 10
 (F) Line 9b x Line 11

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DOCKET NO. 20180007-EI
 ECRC 2018 ACTUAL/ESTIMATED TRUE-UP
 EXHIBIT NO. PAR-2, DOCUMENT NO. 8,
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 REVISED: 7/27/2018

Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Current Period Actual / Estimated Amount
January 2018 to December 2018

For Project: SO₂ Emissions Allowances
(in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
a.	Purchases/Transfers		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Sales/Transfers		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Auction Proceeds/Other		0	0	0	0	0	97	0	0	0	0	0	0	97
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	(34,513)	(34,472)	(34,472)	(34,472)	(34,440)	(34,440)	(34,440)	(34,440)	(34,440)	(34,440)	(34,440)	(34,440)	(34,440)	(34,440)
3.	Total Working Capital Balance	(\$34,513)	(34,472)	(34,472)	(34,472)	(34,440)	(34,440)	(34,440)	(34,440)	(34,440)	(34,440)	(34,440)	(34,440)	(34,440)	(34,440)
4.	Average Net Working Capital Balance		(34,493)	(34,472)	(34,472)	(34,456)	(34,440)	(34,440)	(34,440)	(34,440)	(34,440)	(34,440)	(34,440)	(34,440)	(34,440)
5.	Return on Average Net Working Capital Balance														
a.	Equity Component Grossed Up For Taxes (A)		(\$166)	(\$166)	(\$166)	(\$165)	(\$165)	(\$165)	(\$167)	(\$167)	(\$167)	(\$167)	(\$167)	(\$167)	(\$1,995)
b.	Debt Component Grossed Up For Taxes (B)		(52)	(52)	(52)	(52)	(52)	(52)	(49)	(49)	(49)	(49)	(49)	(49)	(606)
6.	Total Return Component		(218)	(218)	(218)	(217)	(217)	(217)	(216)	(216)	(216)	(216)	(216)	(216)	(2,601)
7.	Expenses:														
a.	Gains		0	0	0	0	0	(97)	0	0	0	0	0	0	(97)
b.	Losses		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	SO ₂ Allowance Expense		(34)	5	8	(16)	22	14	(50)	12	12	(33)	12	12	(36)
8.	Net Expenses (D)		(34)	5	8	(16)	22	(83)	(50)	12	12	(33)	12	12	(133)
9.	Total System Recoverable Expenses (Lines 6 + 8)		(252)	(213)	(210)	(233)	(195)	(300)	(266)	(204)	(204)	(249)	(204)	(204)	(2,734)
a.	Recoverable Costs Allocated to Energy		(252)	(213)	(210)	(233)	(195)	(300)	(266)	(204)	(204)	(249)	(204)	(204)	(2,734)
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	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000
12.	Retail Energy-Related Recoverable Costs (E)		(252)	(213)	(210)	(233)	(195)	(300)	(266)	(204)	(204)	(249)	(204)	(204)	(2,734)
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)		(\$252)	(\$213)	(\$210)	(\$233)	(\$195)	(\$300)	(\$266)	(\$204)	(\$204)	(\$249)	(\$204)	(\$204)	(\$2,734)

Notes:

- (A) Line 6 x 5.7628% x 1/12 (Jan-Jun) and Line 6 x 5.8046% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 25.345% (expansion factor of 1.34295)
- (B) Line 6 x 1.7959% x 1/12 (Jan-Jun) and Line 6 x 1.7144% x 1/12 (Jul-Dec)
- (C) Line 6 is reported on Schedule 7E.
- (D) Line 8 is reported on Schedule 5E.
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of the Current Period Actual / Estimated Amount
January 2018 to December 2018

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		\$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)	\$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	\$21,467,359	\$21,467,359	\$21,467,359	\$21,467,359
3.	Less: Accumulated Depreciation	(1,909,779)	(1,961,658)	(2,013,537)	(2,065,416)	(2,117,295)	(2,169,174)	(2,221,053)	(2,272,932)	(2,324,811)	(2,376,690)	(2,428,569)	(2,480,448)	(2,532,327)	
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)	\$19,557,580	19,505,701	19,453,822	19,401,943	19,350,064	19,298,185	19,246,306	19,194,427	19,142,548	19,090,669	19,038,790	18,986,911	18,935,032	
6.	Average Net Investment		19,531,641	19,479,762	19,427,883	19,376,004	19,324,125	19,272,246	19,220,367	19,168,488	19,116,609	19,064,730	19,012,851	18,960,972	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		\$93,797	\$93,548	\$93,299	\$93,050	\$92,801	\$92,552	\$92,972	\$92,721	\$92,470	\$92,219	\$91,968	\$91,717	\$1,113,114
	b. Debt Component Grossed Up For Taxes (C)		29,231	29,153	29,075	28,998	28,920	28,843	27,459	27,385	27,311	27,237	27,163	27,089	337,864
8.	Investment Expenses														
	a. Depreciation (D)		\$51,879	\$51,879	\$51,879	\$51,879	\$51,879	\$51,879	\$51,879	\$51,879	\$51,879	\$51,879	\$51,879	\$51,879	\$622,548
	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)	174,907	174,580	174,253	173,927	173,600	173,274	172,947	172,621	172,295	171,969	171,643	171,317	170,991	2,073,526
	a. Recoverable Costs Allocated to Energy	174,907	174,580	174,253	173,927	173,600	173,274	172,947	172,621	172,295	171,969	171,643	171,317	170,991	2,073,526
	b. Recoverable Costs Allocated to Demand	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000
11.	Demand Jurisdictional Factor	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000
12.	Retail Energy-Related Recoverable Costs (E)	174,907	174,580	174,253	173,927	173,600	173,274	172,947	172,621	172,295	171,969	171,643	171,317	170,991	2,073,526
13.	Retail Demand-Related Recoverable Costs (F)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)	\$174,907	\$174,580	\$174,253	\$173,927	\$173,600	\$173,274	\$172,947	\$172,621	\$172,295	\$171,969	\$171,643	\$171,317	\$170,991	\$2,073,526

Notes:

- (A) Applicable depreciable base for Big Bend; accounts 311.40
- (B) Line 6 x 5.7628% x 1/12 (Jan-Jun) and Line 6 x 5.8046% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 25.345% (expansion factor of 1.34295)
- (C) Line 6 x 1.7959% x 1/12 (Jan-Jun) and Line 6 x 1.7144% 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
Calculation of the Current Period Actual / Estimated Amount
January 2018 to December 2018

Return on Capital Investments, Depreciation and Taxes
For Project: Big Bend Coal Combustion Residual (CCR Rule) -Phase I
(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		\$5,637	\$51,314	\$6,003	\$11,226	\$6,964	\$13,389	\$507,799	\$140,200	\$505,323	\$121,700	\$49,700	\$190,184	\$1,609,440
b.	Clearings to Plant		0	0	0	0	0	0	0	842,772	505,323	111,700	29,700	220,184	1,709,679
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)	\$668,735	\$668,735	\$668,735	\$668,735	\$668,735	\$668,735	\$668,735	\$668,735	\$1,511,507	\$2,016,830	\$2,128,530	\$2,158,230	\$2,378,414	
3.	Less: Accumulated Depreciation	(8,097)	(9,769)	(11,441)	(13,113)	(14,785)	(16,457)	(18,129)	(19,801)	(21,473)	(25,252)	(30,294)	(35,615)	(41,011)	
4.	CWIP - Non-Interest Bearing	100,239	105,876	157,191	163,194	174,420	181,384	194,773	702,572	0	0	10,000	30,000	0	
5.	Net Investment (Lines 2 + 3 + 4)	\$760,877	764,842	814,485	818,816	828,370	833,662	845,379	1,351,506	1,490,034	1,991,578	2,108,236	2,152,615	2,337,403	
6.	Average Net Investment		762,860	789,663	816,650	823,593	831,016	839,520	1,098,442	1,420,770	1,740,806	2,049,907	2,130,425	2,245,009	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$3,664	\$3,792	\$3,922	\$3,955	\$3,991	\$4,032	\$5,313	\$6,873	\$8,421	\$9,916	\$10,305	\$10,859	\$75,043
b.	Debt Component Grossed Up For Taxes (C)		1,142	1,182	1,222	1,233	1,244	1,256	1,569	2,030	2,487	2,929	3,044	3,207	22,545
8.	Investment Expenses														
a.	Depreciation (D)		\$1,672	\$1,672	\$1,672	\$1,672	\$1,672	\$1,672	\$1,672	\$1,672	\$3,779	\$5,042	\$5,321	\$5,396	\$32,914
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)		6,478	6,646	6,816	6,860	6,907	6,960	8,554	10,575	14,687	17,887	18,670	19,462	130,502
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		6,478	6,646	6,816	6,860	6,907	6,960	8,554	10,575	14,687	17,887	18,670	19,462	130,502
10.	Energy Jurisdictional Factor	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000
11.	Demand Jurisdictional Factor	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000
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)		6,478	6,646	6,816	6,860	6,907	6,960	8,554	10,575	14,687	17,887	18,670	19,462	130,502
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$6,478	\$6,646	\$6,816	\$6,860	\$6,907	\$6,960	\$8,554	\$10,575	\$14,687	\$17,887	\$18,670	\$19,462	\$130,502

Notes:

- (A) Applicable depreciable base for Big Bend; accounts 312.44
- (B) Line 6 x 5.7628% x 1/12 (Jan-Jun) and Line 6 x 5.8046% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 25.345% (expansion factor of 1.34295)
- (C) Line 6 x 1.7959% x 1/12 (Jan-Jun) and Line 6 x 1.7144% 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
Calculation of the Current Period Actual / Estimated Amount
January 2018 to December 2018

Return on Capital Investments, Depreciation and Taxes
For Project: Coal Combustion Residuals (CCR Rule - Phase II)
(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	\$64	\$788	\$436	\$934	\$2,259	\$18,519	\$18,519	\$18,519	\$18,519	\$18,519	\$18,519	\$115,595
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other - AFUDC (excl from CWIP)		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3.	Less: Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4.	CWIP - Non-Interest Bearing	0	0	64	851	1,287	2,221	4,481	23,000	41,519	60,038	78,557	97,076	115,595	
5.	Net Investment (Lines 2 + 3 + 4)	\$0	0	64	851	1,287	2,221	4,481	23,000	41,519	60,038	78,557	97,076	115,595	
6.	Average Net Investment		0	32	457	1,069	1,754	3,351	13,740	32,259	50,778	69,297	87,816	106,335	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$0	\$0	\$2	\$5	\$8	\$16	\$66	\$156	\$246	\$335	\$425	\$514	\$1,773
b.	Debt Component Grossed Up For Taxes (C)		0	0	1	2	3	5	20	46	73	99	125	152	526
8.	Investment Expenses														
a.	Depreciation (D)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		0	0	3	7	11	21	86	202	319	434	550	666	2,299
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		0	0	3	7	11	21	86	202	319	434	550	666	2,299
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (F)		0	0	3	7	11	21	86	202	319	434	550	666	2,299
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$0	\$0	\$3	\$7	\$11	\$21	\$86	\$202	\$319	\$434	\$550	\$666	\$2,299

Notes:

- (A) Applicable depreciable base for Big Bend; accounts 312.44
- (B) Line 6 x 5.7628% x 1/12 (Jan-Jun) and Line 6 x 5.8046% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 25.345% (expansion factor of 1.34295)
- (C) Line 6 x 1.7959% x 1/12 (Jan-Jun) and Line 6 x 1.7144% 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
Calculation of the Current Period Actual / Estimated Amount
January 2018 to December 2018

Return on Capital Investments, Depreciation and Taxes
For Project: Big Bend ELG Rule Compliance
(in Dollars)

Line	Description	Beginning of Period Amoun	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	\$50,000	\$50,000	\$50,000	\$150,000
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other - AFUDC (excl from CWIP)		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3.	Less: Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	50,000	100,000	150,000	
5.	Net Investment (Lines 2 + 3 + 4)	\$0	0	0	0	0	0	0	0	0	0	50,000	100,000	150,000	
6.	Average Net Investment		0	0	0	0	0	0	0	0	0	25,000	75,000	125,000	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$121	\$363	\$605	\$1,089
b.	Debt Component Grossed Up For Taxes (C)		0	0	0	0	0	0	0	0	0	36	107	179	322
8.	Investment Expenses														
a.	Depreciation (D)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		0	0	0	0	0	0	0	0	0	157	470	784	1,411
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	157	470	784	1,411
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	157	470	784	1,411
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$157	\$470	\$784	\$1,411

Notes:

- (A) Applicable depreciable base for Big Bend; accounts 312.45
- (B) Line 6 x 5.7628% x 1/12 (Jan-Jun) and Line 6 x 5.8046% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 25.345% (expansion factor of 1.34295)
- (C) Line 6 x 1.7959% x 1/12 (Jan-Jun) and Line 6 x 1.7144% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rate is 2.5%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Current Period Actual / Estimated Amount
January 2018 to December 2018

Return on Capital Investments, Depreciation and Taxes
For Project: Big Bend Unit 1 Section 316(b) Impingement Mortality
(in Dollars)

Line	Description	Beginning of Period Amoun	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	\$75,000	\$400,000	\$500,000	\$500,000	\$500,000	\$500,000	\$2,475,000
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other - AFUDC (excl from CWIP)		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3.	Less: Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	75,000	475,000	975,000	1,475,000	1,975,000	2,475,000	
5.	Net Investment (Lines 2 + 3 + 4)	\$0	0	0	0	0	0	0	75,000	475,000	975,000	1,475,000	1,975,000	2,475,000	
6.	Average Net Investment		0	0	0	0	0	0	37,500	275,000	725,000	1,225,000	1,725,000	2,225,000	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$0	\$0	\$0	\$0	\$0	\$0	\$181	\$1,330	\$3,507	\$5,926	\$8,344	\$10,763	\$30,051
b.	Debt Component Grossed Up For Taxes (C)		0	0	0	0	0	0	54	393	1,036	1,750	2,464	3,179	8,876
8.	Investment Expenses														
a.	Depreciation (D)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		0	0	0	0	0	0	235	1,723	4,543	7,676	10,808	13,942	38,927
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	235	1,723	4,543	7,676	10,808	13,942	38,927
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	235	1,723	4,543	7,676	10,808	13,942	38,927
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$0	\$0	\$0	\$0	\$0	\$0	\$235	\$1,723	\$4,543	\$7,676	\$10,808	\$13,942	\$38,927

Notes:

- (A) Applicable depreciable base for Big Bend; accounts 316.46 (\$0) and 346.30 (\$0)
- (B) Line 6 x 5.7628% x 1/12 (Jan-Jun) and Line 6 x 5.8046% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 25.345% (expansion factor of 1.34295)
- (C) Line 6 x 1.7959% x 1/12 (Jan-Jun) and Line 6 x 1.7144% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rate is 2.9 and 3.2%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of the Current Period Actual / Estimated Amount
January 2018 to June 2018

Form 42 - 9E
 Page 1 of 2

Calculation of Revenue Requirement Rate of Return
 (In Dollars)

	(1)	(2)	(3)	(4)
	Jurisdictional Rate Base Actual May 2017 (\$000)	Ratio %	Cost Rate %	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>
Total	\$ 4,862,681	100.00%		6.09%

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>
Total	\$ 3,761,439	Total	100.00%

Deferred ITC - Weighted Cost:

Debt = 0.0179% * 46.00%	0.0082%
Equity = 0.0179% * 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	1.34295
Total Equity Component	<u>5.7628%</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>7.5587%</u>

Notes:

Column (1) - Per WACC Stipulation & Settlement Agreement Dated July 17, 2012 and 2017 Settlement Agreement Dated September 27, 2017.
 Column (2) - Column (1) / Total Column (1)
 Column (3) - Per WACC Stipulation & Settlement Agreement Dated July 17, 2012 and 2017 Settlement Agreement Dated September 27, 2017.
 Column (4) - Column (2) x Column (3)

Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of the Current Period Actual / Estimated Amount
July 2018 to December 2018

Form 42 - 9E
 Page 2 of 2

Calculation of Revenue Requirement Rate of Return
 (In Dollars)

	(1)	(2)	(3)	(4)	(5)
	Jurisdictional Rate Base Actual May 2018 (\$000)	Ratio %	Cost Rate %	Weighted Cost Rate %	
Long Term Debt	\$ 1,719,219	30.51%	5.13%	1.5652%	
Short Term Debt	244,333	4.34%	2.18%	0.0945%	
Preferred Stock	0	0.00%	0.00%	0.0000%	
Customer Deposits	96,005	1.70%	2.43%	0.0414%	
Common Equity	2,367,502	42.02%	10.25%	4.3067%	
Accum. Deferred Inc. Taxes & Zero Cost ITC's	1,187,473	21.07%	0.00%	0.0000%	
Deferred ITC - Weighted Cost	<u>20,116</u>	<u>0.36%</u>	8.10%	<u>0.0289%</u>	
Total	\$ 5,634,648	100.00%		6.04%	

ITC split between Debt and Equity:

Long Term Debt	\$ 1,719,219	Long Term Debt	46.00%
Equity - Preferred	0	Equity - Preferred	0.00%
Equity - Common	<u>2,367,502</u>	Equity - Common	<u>54.00%</u>
Total	\$ 4,086,721	Total	<u>100.00%</u>

Deferred ITC - Weighted Cost:

Debt = 0.0289% * 46.00%	0.0133%
Equity = 0.0289% * 54.00%	<u>0.0156%</u>
Weighted Cost	<u>0.0289%</u>

Total Equity Cost Rate:

Preferred Stock	0.0000%
Common Equity	4.3067%
Deferred ITC - Weighted Cost	<u>0.0156%</u>
	4.3223%
Times Tax Multiplier	1.34295
Total Equity Component	<u>5.8046%</u>

Total Debt Cost Rate:

Long Term Debt	1.5652%
Short Term Debt	0.0945%
Customer Deposits	0.0414%
Deferred ITC - Weighted Cost	<u>0.0133%</u>
Total Debt Component	<u>1.7144%</u>
	<u>7.5190%</u>

Notes:

Column (1) - Per WACC Stipulation & Settlement Agreement Dated July 17, 2012 and 2017 Settlement Agreement Dated September 27, 2017.
 Column (2) - Column (1) / Total Column (1)
 Column (3) - Per WACC Stipulation & Settlement Agreement Dated July 17, 2012 and 2017 Settlement Agreement Dated September 27, 2017.
 Column (4) - Column (2) x Column (3)
 Column (5) - Per 2017 Settlement Agreement, through 2021, actual equity ratio is capped at 54%.

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**TAMPA ELECTRIC COMPANY
ENVIRONMENTAL COST RECOVERY CLAUSE**

**ACTUAL/ESTIMATED TRUE-UP AMOUNT
FOR THE PERIOD
JANUARY 2018 THROUGH DECEMBER 2018
NOT INCLUDING THE COMPANY'S TWO
NEW PROPOSED ECRC PROJECTS**

FORMS 42-1E THROUGH 42-7E

DOCUMENT NO.	TITLE	PAGE
1	FORM 42-1E	55
2	FORM 42-2E	56
3	FORM 42-3E	57
4	FORM 42-4E	58
5	FORM 42-5E	59
6	FORM 42-6E	60
7	FORM 42-7E	61

Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of the Current Period Actual / Estimated Amount
 Not Including the Company's Two New Proposed ECRC Projects
January 2018 to December 2018
 (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)	\$13,300,562
2. Interest Provision (Form 42-2E, Line 6)	212,412
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 2019 to December 2019 (Lines 1 + 2 + 3)	\$13,512,974

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Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of the Current Period Actual / Estimated Amount
 Not Including the Company's Two New Proposed ECRC Projects
January 2018 to December 2018

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)	\$5,299,826	\$4,794,184	\$4,754,839	\$4,804,461	\$5,074,853	\$5,873,006	\$6,540,375	\$6,493,000	\$6,689,809	\$5,928,024	\$4,939,446	\$4,863,661	\$66,055,485
2. True-Up Provision	508,445	508,445	508,445	508,445	508,445	508,445	508,445	508,445	508,445	508,445	508,445	508,449	6,101,344
3. ECRC Revenues Applicable to Period (Lines 1 + 2) ¹	5,808,271	5,302,629	5,263,284	5,312,906	5,583,298	6,381,451	7,048,820	7,001,445	7,198,254	6,436,469	5,447,891	5,372,110	72,156,829
4. Jurisdictional ECRC Costs													
a. O & M Activities (Form 42-5E, Line 9)	1,874,870	2,166,060	1,373,137	959,540	1,185,543	743,043	405,177	403,175	395,441	910,226	1,021,725	1,269,328	12,707,265
b. Capital Investment Projects (Form 42-7E, Line 9)	3,891,399	3,881,399	3,871,500	3,861,963	3,853,761	3,845,686	3,837,324	3,830,992	3,828,049	3,824,306	3,815,639	3,806,983	46,149,001
c. Total Jurisdictional ECRC Costs	5,766,269	6,047,459	5,244,637	4,821,503	5,039,304	4,588,729	4,242,501	4,234,167	4,223,490	4,734,532	4,837,364	5,076,311	58,856,266
5. Over/Under Recovery (Line 3 - Line 4c) ¹	42,002.00	(744,830)	18,647	491,403	543,994.00	1,792,722.00	2,806,319.00	2,767,278.00	2,974,764.00	1,701,937.00	610,527.00	295,799	13,300,562
6. Interest Provision (Form 42-3E, Line 10)	9,356	8,341	8,197	8,382	8,410	9,750	14,605	20,783	25,645	31,017	33,987	33,939	212,412
7. Beginning Balance True-Up & Interest Provision ¹	6,101,344	5,644,257	4,399,323	3,917,722	3,909,062	3,953,021	5,247,048	7,559,527	9,839,143	12,331,107	13,555,616	13,691,685	6,101,344
a. Deferred True-Up from January to December 2018 (Order No. PSC-2018-0014-FOF-EI)	1,498,666	1,498,666	1,498,666	1,498,666	1,498,666	1,498,666	1,498,666	1,498,666	1,498,666	1,498,666	1,498,666	1,498,666	1,498,666
8. True-Up Collected/(Refunded) (see Line 2)	(508,445)	(508,445)	(508,445)	(508,445)	(508,445)	(508,445)	(508,445)	(508,445)	(508,445)	(508,445)	(508,445)	(508,449)	(6,101,344)
9. End of Period Total True-Up (Lines 5+6+7+7a+8) ¹	7,142,923	5,897,989	5,416,388	5,407,728	5,451,687	6,745,714	9,058,193	11,337,809	13,829,773	15,054,282	15,190,351	15,011,640	15,011,640
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) ¹	\$7,142,923	\$5,897,989	\$5,416,388	\$5,407,728	\$5,451,687	\$6,745,714	\$9,058,193	\$11,337,809	\$13,829,773	\$15,054,282	\$15,190,351	\$15,011,640	\$15,011,640

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Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of the Current Period Actual / Estimated Amount
 Not Including the Company's Two New Proposed ECRC Projects
January 2018 to December 2018

Interest Provision
 (in Dollars)

Line	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1. Beginning True-Up Amount (Form 42-2E, Line 7 + 7a + 10)	\$7,600,010	\$7,142,923	\$5,897,989	\$5,416,388	\$5,407,728	\$5,451,687	\$6,745,714	\$9,058,193	\$11,337,809	\$13,829,773	\$15,054,282	\$15,190,351	
2. Ending True-Up Amount Before Interest	7,133,567	5,889,648	5,408,191	5,399,346	5,443,277	6,735,964	9,043,588	11,317,026	13,804,128	15,023,265	15,156,364	14,977,701	
3. Total of Beginning & Ending True-Up (Lines 1 + 2)	14,733,577	13,032,571	11,306,180	10,815,734	10,851,005	12,187,651	15,789,302	20,375,219	25,141,937	28,853,038	30,210,646	30,168,052	
4. Average True-Up Amount (Line 3 x 1/2)	7,366,789	6,516,286	5,653,090	5,407,867	5,425,503	6,093,826	7,894,651	10,187,610	12,570,969	14,426,519	15,105,323	15,084,026	
5. Interest Rate (First Day of Reporting Business Month)	1.58%	1.46%	1.62%	1.86%	1.85%	1.86%	1.98%	2.45%	2.45%	2.45%	2.70%	2.70%	
6. Interest Rate (First Day of Subsequent Business Month)	1.46%	1.62%	1.86%	1.85%	1.86%	1.98%	2.45%	2.45%	2.45%	2.70%	2.70%	2.70%	
7. Total of Beginning & Ending Interest Rates (Lines 5 + 6)	3.04%	3.08%	3.48%	3.71%	3.71%	3.84%	4.43%	4.90%	4.90%	5.15%	5.40%	5.40%	
8. Average Interest Rate (Line 7 x 1/2)	1.520%	1.540%	1.740%	1.855%	1.855%	1.920%	2.215%	2.450%	2.450%	2.575%	2.700%	2.700%	
9. Monthly Average Interest Rate (Line 8 x 1/12)	0.127%	0.128%	0.145%	0.155%	0.155%	0.160%	0.185%	0.204%	0.204%	0.215%	0.225%	0.225%	
10. Interest Provision for the Month (Line 4 x Line 9)	\$9,356	\$8,341	\$8,197	\$8,382	\$8,410	\$9,750	\$14,605	\$20,783	\$25,645	\$31,017	\$33,987	\$33,939	\$212,412

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Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of the Current Period Actual / Estimated Amount
 Not Including the Company's Two New Proposed ECRC Projects
January 2018 to December 2018

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 FGD Integration	\$1,894,681	\$4,423,789	(\$2,529,108)	-57.2%
b. Big Bend Units 1 & 2 Flue Gas Conditioning	0	0	0	0.0%
c. SO ₂ Emissions Allowances	(98)	9,151	(9,249)	-101.1%
d. Big Bend Units 1 & 2 FGD	570,804	2,200,000	(1,629,196)	-74.1%
e. Big Bend PM Minimization and Monitoring	406,562	611,283	(204,721)	-33.5%
f. Big Bend NO _x Emissions Reduction	78,693	138,956	(60,263)	-43.4%
g. NPDES Annual Surveillance Fees	35,883	34,500	1,383	4.0%
h. Gannon Thermal Discharge Study	0	0	0	0.0%
i. Polk NO _x Emissions Reduction	5,317	19,988	(14,671)	-73.4%
j. Bayside SCR Consumables	111,102	203,882	(92,779)	-45.5%
k. Big Bend Unit 4 SOFA	0	37,200	(37,200)	-100.0%
l. Big Bend Unit 1 Pre-SCR	39	37,200	(37,161)	-99.9%
m. Big Bend Unit 2 Pre-SCR	1,450	37,200	(35,750)	-96.1%
n. Big Bend Unit 3 Pre-SCR	3,808	37,200	(33,392)	-89.8%
o. Clean Water Act Section 316(b) Phase II Study	74,158	321,000	(246,842)	-76.9%
p. Arsenic Groundwater Standard Program	0	0	0	0.0%
q. Big Bend 1 SCR	351,102	1,498,585	(1,147,483)	-76.6%
r. Big Bend 2 SCR	361,113	1,629,977	(1,268,864)	-77.8%
s. Big Bend 3 SCR	1,553,384	1,694,774	(141,390)	-8.3%
t. Big Bend 4 SCR	651,145	1,061,162	(410,017)	-38.6%
u. Mercury Air Toxics Standards	24,378	231,000	(206,622)	-89.4%
v. Greenhouse Gas Reduction Program	95,974	93,149	2,825	3.0%
w. Big Bend Gypsum Storage Facility	1,638,273	1,663,000	(24,727)	-1.5%
x. CCR Rule - Phase I	38,250	0	38,250	N/A
y. Big Bend ELG Rule Study	54,007	0	54,007	N/A
z. CCR Rule - Phase II	4,757,238	6,125,000	(1,367,762)	-22.3%
aa. Big Bend Unit 1 Section 316(b) Impingement Mortality	0	0	0	0.0%
ab. Big Bend ELG Rule Compliance Program	0	0	0	0.0%
2. Total Investment Projects - Recoverable Costs	\$12,707,265	\$22,107,996	(\$9,400,732)	-42.5%
3. Recoverable Costs Allocated to Energy	\$12,597,223	\$21,752,496	(\$9,155,273)	-42.1%
4. Recoverable Costs Allocated to Demand	\$110,042	\$355,500	(\$245,459)	-69.0%

Notes:

Column (1) is the End of Period Totals on Form 42-5E.
 Column (2) is the approved projected amount in accordance with FPSC Order No. PSC-2018-0014-FOF-EI.
 Column (3) = Column (1) - Column (2)
 Column (4) = Column (3) / Column (2)

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Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of the Current Period Actual / Estimated Amount
 Not Including the Company's Two New Proposed ECRC Projects
 January 2018 to December 2018

O&M Activities
 (in Dollars)

Line	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total	Method of Classification		
														Demand	Energy	
1.	Description of O&M Activities															
a.	452,214	273,733	291,066	358,824	331,130	187,714	0	0	0	0	0	0	1,894,681		\$1,894,681	
b.	0	0	0	0	0	0	0	0	0	0	0	0	0		0	
c.	(34)	5	8	(16)	22	(83)	0	0	0	0	0	0	(98)		(98)	
d.	17,413	66,376	55,024	54,100	100,066	19,825	43,000	43,000	43,000	43,000	43,000	43,000	570,804		570,804	
e.	52,762	44,712	67,899	54,273	45,912	27,938	15,000	15,000	8,065	25,000	25,000	25,000	406,562		406,562	
f.	37	34,122	266	2,757	78	29,434	2,000	2,000	2,000	2,000	2,000	2,000	78,693		78,693	
g.	34,500	0	0	0	0	1,383	0	0	0	0	0	0	35,883	\$35,883		
h.	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
i.	688	853	440	0	0	35	950	950	400	0	250	750	5,317		5,317	
j.	16,454	3,210	8,560	12,325	3,210	11,843	12,500	10,000	9,000	8,000	8,000	8,000	111,102		111,102	
k.	0	0	0	0	0	0	0	0	0	0	0	0	0		0	
l.	0	0	39	0	0	0	0	0	0	0	0	0	39		39	
m.	635	0	0	815	0	0	0	0	0	0	0	0	1,450		1,450	
n.	0	0	0	0	3,714	94	0	0	0	0	0	0	3,808		3,808	
o.	4,499	14,303	174	21,348	75	9	0	1,250	1,250	1,250	12,500	17,500	74,158	74,158		
p.	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
q.	6,777	18,340	3,087	32,717	33,063	14,694	40,801	41,277	39,690	50,168	24,607	45,881	351,102		351,102	
r.	4,267	6,863	6,549	54,763	9,514	7,682	45,405	45,722	47,627	60,328	24,607	47,786	361,113		361,113	
s.	125,936	154,048	270,635	166,420	280,869	192,408	60,405	60,722	62,627	33,098	83,425	62,791	1,553,384		1,553,384	
t.	58,197	89,093	46,317	54,593	33,834	55,218	51,866	50,754	48,532	54,882	65,836	42,023	651,145		651,145	
u.	0	0	7,823	55	0	0	3,250	2,500	3,250	2,500	2,500	2,500	24,378		24,378	
v.	2,825	0	0	0	93,149	0	0	0	0	0	0	0	95,974		95,974	
w.	163,867	110,837	59,289	124,795	239,532	159,952	130,000	130,000	130,000	130,000	130,000	130,000	1,638,273		1,638,273	
x.	(3,500)	14,103	14,033	1,844	9,875	1,895	0	0	0	0	0	0	38,250		38,250	
y.	0	11,472	0	9,832	0	32,703	0	0	0	0	0	0	54,007		54,007	
z.	937,333	1,323,990	541,927	10,095	1,500	297	0	0	0	500,000	600,000	842,097	4,757,238		4,757,238	
aa.	0	0	0	0	0	0	0	0	0	0	0	0	0		0	
ab.	0	0	0	0	0	0	0	0	0	0	0	0	0		0	
2.	1,874,870	2,166,060	1,373,137	959,540	1,185,543	743,043	405,177	403,175	395,441	910,226	1,021,725	1,269,328	12,707,265	\$110,042	\$12,597,223	
3.	1,835,871	2,151,757	1,372,963	938,192	1,185,468	741,650	405,177	401,925	394,191	908,976	1,009,225	1,251,828	12,597,223			
4.	38,999	14,303	174	21,348	75	1,393	0	1,250	1,250	1,250	12,500	17,500	110,042			
5.	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000				
6.	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000				
7.	1,835,871	2,151,757	1,372,963	938,192	1,185,468	741,650	405,177	401,925	394,191	908,976	1,009,225	1,251,828	12,597,223			
8.	38,999	14,303	174	21,348	75	1,393	0	1,250	1,250	1,250	12,500	17,500	110,042			
9.	Total Jurisdictional Recoverable Costs for O&M Activities (Lines 7 + 8)															
	\$1,874,870	\$2,166,060	\$1,373,137	\$959,540	\$1,185,543	\$743,043	\$405,177	\$403,175	395,441	910,226	\$1,021,725	\$1,269,328	\$12,707,265			

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DOCKET NO. 20180007-EI
 ECRC 2018 ACTUAL/ESTIMATED TRUE-UP
 EXHIBIT NO. PAR-3, DOCUMENT NO. 5, PAGE 1 OF 1
 REVISED: 7/27/2018

Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of the Current Period Actual / Estimated Amount
 Not Including the Company's Two New Proposed ECRC Projects
 January 2018 to December 2018

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

Line	(1)	(2)	(3)	(4)
	Actual / Estimated	Original Projection	Amount	Variance Percent
1.	Description of Investment Projects			
a.	\$960,463	\$1,063,216	(\$102,753)	-9.7%
b.	249,611	280,951	(31,340)	-11.2%
c.	51,105	55,016	(3,911)	-7.1%
d.	55,001	35,856	19,145	53.4%
e.	90,462	58,969	31,493	53.4%
f.	80,406	85,047	(4,641)	-5.5%
g.	58,125	61,751	(3,626)	-5.9%
h.	8,562	9,406	(844)	-9.0%
i.	6,053,894	6,674,906	(621,012)	-9.3%
j.	1,554,567	1,712,875	(158,308)	-9.2%
k.	499,286	562,354	(63,068)	-11.2%
l.	1,809,209	1,989,614	(180,405)	-9.1%
m.	113,289	123,356	(10,067)	-8.2%
n.	198,213	218,523	(20,310)	-9.3%
o.	137,625	149,608	(11,983)	-8.0%
p.	130,774	142,854	(12,080)	-8.5%
q.	233,143	256,173	(23,030)	-9.0%
r.	7,960,376	8,698,396	(738,020)	-8.5%
s.	8,407,010	9,195,158	(788,148)	-8.6%
t.	6,968,871	7,628,421	(659,550)	-8.6%
u.	5,420,387	5,919,666	(499,279)	-8.4%
v.	2,080,400	2,325,371	(244,971)	-10.5%
w.	824,496	928,320	(103,824)	-11.2%
x.	(2,601)	(3,015)	414	-13.7%
y.	2,073,526	2,316,204	(242,678)	-10.5%
z.	130,502	224,233	(93,731)	-41.8%
aa.	2,299	0	2,299	N/A
ab.	0	0	0	N/A
ac.	0	0	0	N/A
2.	\$46,149,001	\$50,713,229	(\$4,564,228)	-9.0%
3.	\$45,870,737	\$50,394,171	(\$4,523,434)	-9.0%
4.	\$278,264	\$319,058	(\$40,794)	-12.8%

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-2018-0014-FOF-EI.
 Column (3) = Column (1) - Column (2)
 Column (4) = Column (3) / Column (2)

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DOCKET NO. 20180007-EI
 ECRC 2018 ACTUAL/ESTIMATED TRUE-UP
 EXHIBIT NO. PAR-3, DOCUMENT NO. 6, PAGE 1 OF 1
 REVISED: 7/27/2018

Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of the Current Period Actual / Estimated Amount
 Not Including the Company's Two New Proposed ECRC Projects
January 2018 to December 2018

Capital Investment Projects-Recoverable Costs
 (in Dollars)

Line	Description (A)	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.	a. Big Bend Unit 3 FGD Integration	\$81,171	\$80,989	\$80,808	\$80,626	\$80,445	\$80,262	\$79,812	\$79,632	\$79,450	\$79,270	\$79,089	\$78,909	\$960,463		\$960,463
	b. Big Bend Units 1 and 2 Flue Gas Conditioning	21,372	21,270	21,168	21,066	20,965	20,863	20,737	20,636	20,535	20,434	20,333	20,232	249,611		249,611
	c. Big Bend Unit 4 Continuous Emissions Monitors	4,344	4,330	4,314	4,300	4,285	4,271	4,247	4,232	4,217	4,203	4,188	4,174	51,105		51,105
	d. Big Bend Fuel Oil Tank No. 1 Upgrade	2,815	2,806	2,796	2,787	2,778	2,770	2,770	2,770	2,770	2,770	2,770	2,770	55,001	\$55,001	
	e. Big Bend Fuel Oil Tank No. 2 Upgrade	4,629	4,614	4,600	4,584	4,570	4,555	4,540	4,525	4,510	4,495	4,480	4,465	90,462	90,462	
	f. Big Bend Unit 1 Classifier Replacement	6,859	6,830	6,803	6,775	6,748	6,720	6,681	6,653	6,625	6,598	6,571	6,543	80,406		80,406
	g. Big Bend Unit 2 Classifier Replacement	4,954	4,934	4,915	4,896	4,877	4,858	4,829	4,811	4,792	4,774	4,756	4,738	58,125		58,125
	h. Big Bend Section 114 Mercury Testing Platform	725	722	721	719	717	716	712	709	708	706	704	703	8,562		8,562
	i. Big Bend Units 1 & 2 FGD	514,191	512,541	510,891	509,241	507,592	505,942	503,019	501,378	499,737	498,095	496,454	494,813	6,053,894		6,053,894
	j. Big Bend FGD Optimization and Utilization	126,787	126,722	126,673	127,106	128,669	130,581	130,375	130,539	130,969	131,509	132,049	132,588	1,554,567		1,554,567
	k. Big Bend NO _x Emissions Reduction	42,042	41,978	41,914	41,850	41,785	41,721	41,493	41,428	41,364	41,301	41,237	41,173	499,286		499,286
	l. Big Bend PM Minimization and Monitoring	153,110	152,726	152,343	151,960	151,576	151,193	150,337	149,956	149,574	149,193	148,811	148,430	1,809,209		1,809,209
	m. Polk NO _x Emissions Reduction	9,607	9,579	9,551	9,524	9,496	9,468	9,414	9,385	9,356	9,331	9,302	9,275	113,289		113,289
	n. Big Bend Unit 4 SOFA	16,766	16,725	16,685	16,645	16,604	16,565	16,471	16,431	16,391	16,350	16,310	16,270	198,213		198,213
	o. Big Bend Unit 1 Pre-SCR	11,675	11,640	11,605	11,571	11,536	11,502	11,435	11,401	11,366	11,332	11,298	11,264	137,625		137,625
	p. Big Bend Unit 2 Pre-SCR	11,082	11,051	11,021	10,990	10,959	10,929	10,867	10,836	10,806	10,775	10,744	10,714	130,774		130,774
	q. Big Bend Unit 3 Pre-SCR	19,734	19,684	19,634	19,583	19,533	19,484	19,377	19,324	19,273	19,224	19,173	19,124	233,143		233,143
	r. Big Bend Unit 1 SCR	674,992	673,045	671,098	669,150	667,203	665,256	661,448	659,511	657,574	655,636	653,700	651,762	7,960,376		7,960,376
	s. Big Bend Unit 2 SCR	712,268	710,328	708,390	706,451	704,511	702,572	698,570	696,642	694,713	692,784	690,855	688,926	8,407,010		8,407,010
	t. Big Bend Unit 3 SCR	590,325	588,737	587,150	585,562	583,973	582,386	579,071	577,492	575,913	574,333	572,754	571,175	6,968,871		6,968,871
	u. Big Bend Unit 4 SCR	456,706	455,523	454,342	453,169	452,014	450,873	449,747	449,981	450,214	450,449	449,273	448,096	5,420,387		5,420,387
	v. Big Bend FGD System Reliability	175,463	175,139	174,817	174,494	174,170	173,847	172,882	172,239	171,918	171,597	171,274	170,951	2,080,400		2,080,400
	w. Mercury Air Toxics Standards	68,615	68,478	68,407	68,337	68,454	68,315	67,997	67,921	68,879	68,836	68,793	68,750	824,496		824,496
	x. SO _x Emissions Allowances (B)	(218)	(218)	(218)	(217)	(217)	(217)	(216)	(216)	(216)	(216)	(216)	(216)	(2,601)		(2,601)
	y. Big Bend Gypsum Storage Facility	174,907	174,580	174,253	173,927	173,600	173,274	172,310	171,985	171,660	171,335	171,010	170,685	2,073,526		2,073,526
	z. CCR Rule - Phase I	6,478	6,646	6,814	6,860	6,907	6,960	8,554	10,575	14,687	18,887	18,887	18,887	130,502	130,502	
	aa. CCR Rule - Phase II	0	0	3	7	11	21	86	202	319	434	550	666	2,299	2,299	
	ab. Big Bend ELG Rule Compliance	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	ac. Big Bend Unit 1 Section 316(b) Impingement Mortality	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2.	Total Investment Projects - Recoverable Costs	3,891,399	3,881,399	3,871,500	3,861,963	3,853,761	3,845,686	3,837,324	3,830,992	3,828,049	3,824,306	3,815,639	3,806,983	46,149,001	\$278,264	\$45,870,737
3.	Recoverable Costs Allocated to Energy	3,877,477	3,867,333	3,857,285	3,847,725	3,839,495	3,831,380	3,811,612	3,803,227	3,796,140	3,789,168	3,779,688	3,770,207	45,870,737		45,870,737
4.	Recoverable Costs Allocated to Demand	13,922	14,066	14,215	14,238	14,266	14,306	25,712	27,765	31,909	35,138	35,951	36,776	278,264		278,264
5.	Retail Energy Jurisdictional Factor	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000			
6.	Retail Demand Jurisdictional Factor	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000			
7.	Jurisdictional Energy Recoverable Costs (C)	3,877,477	3,867,333	3,857,285	3,847,725	3,839,495	3,831,380	3,811,612	3,803,227	3,796,140	3,789,168	3,779,688	3,770,207	45,870,737		45,870,737
8.	Jurisdictional Demand Recoverable Costs (D)	13,922	14,066	14,215	14,238	14,266	14,306	25,712	27,765	31,909	35,138	35,951	36,776	278,264		278,264
9.	Total Jurisdictional Recoverable Costs for Investment Projects (Lines 7 + 8)	\$3,891,399	\$3,881,399	\$3,871,500	\$3,861,963	\$3,853,761	\$3,845,686	\$3,837,324	\$3,830,992	\$3,828,049	\$3,824,306	\$3,815,639	\$3,806,983	\$46,149,001		\$46,149,001

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

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