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April 1, 2021

VIA: ELECTRONIC FILING

Mr. Adam J. Teitzman
Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

Re: Environmental Cost Recovery Clause
FPSC Docket No. 20210007-EI

Dear Mr. Teitzman:

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

1. Petition for approval of the company's environmental cost recovery true-up amount for the twelve-month period ending December 2020.
2. Prepared Direct Testimony of M. Ashley Sizemore.

Thank you for your assistance in connection with this matter.

Sincerely,



Malcolm N. Means

MNM/bmp
Attachment

cc: All Parties of Record (w/enc.)

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing Petition and accompanying Testimony of M. Ashley Sizemore has been filed on behalf of Tampa Electric Company, and has been furnished by electronic mail on this 1st day of April, 2021 to the following:

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ATTORNEY

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

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

DOCKET NO. 20210007-EI

FILED: April 1, 2021

PETITION OF TAMPA ELECTRIC COMPANY

Tampa Electric Company ("Tampa Electric" or "the company"), hereby petitions the Commission for approval of the company's environmental cost recovery true-up amount of \$4,237,074 over-recovery for the twelve-month period ending December 2020. In support of thereof, says:

Environmental Cost Recovery

1. Tampa Electric's final true-up amount for the January 2020 through December 2020 period is an over-recovery of \$4,237,074. [See Exhibit No. ____ (MAS-1), Document No. 1 (Schedule 42-1A).]

2. By Order No. PSC-2020-0433-FOF-EI, the Commission approved environmental cost recovery factors for the period commencing January 2021. These factors reflected an actual/estimated true-up under-recovery, including interest, for the period January 2020 through December 2020 of \$7,841,176 which was also approved in Order No. PSC-2020-0433-FOF-EI. The actual under-recovery, including interest, for the period January 2020 through December 2020 is \$3,604,102. The \$3,604,102 actual under-recovery, less the estimated under-recovery of \$7,841,176 which is currently reflected in charges for the twelve-month period beginning January 2022, results in a net environmental cost recovery true-up over-recovery of \$4,237,074 that is to be included in the calculation of the environmental cost recovery factors for the period beginning January 2022.

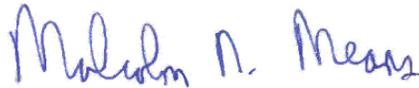
3. For reasons more fully detailed in the Prepared Direct Testimony of witness M. Ashley Sizemore, the environmental compliance costs sought to be approved for cost recovery

proposed in this petition are consistent with the provisions of Section 366.8255, Florida Statutes, and with prior rulings by the Commission with respect to environmental compliance cost recovery for Tampa Electric and other investor-owned utilities.

WHEREFORE, Tampa Electric Company requests the Commission to approve the company's environmental cost recovery true-up amount of \$4,237,074 over-recovery and authorize the inclusion of this amount in the calculation of the environmental cost recovery factors for the period beginning January 2022.

DATED this 1st day of April 2021.

Respectfully submitted,



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J. JEFFRY WAHLEN
MALCOLM N. MEANS
Ausley McMullen
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ATTORNEYS FOR TAMPA ELECTRIC COMPANY



BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 20210007-EI
IN RE: ENVIRONMENTAL COST RECOVERY FACTORS

2020 FINAL TRUE-UP
TESTIMONY AND EXHIBIT

M. ASHLEY SIZEMORE

FILED: APRIL 1, 2021

1 in Customer Experience, I managed billing and payment
2 customer solutions, products and services. I returned to
3 the Regulatory Affairs Department in 2020 as Manager,
4 Rates. My duties entail managing cost recovery for fuel
5 and purchased power, interchange sales, capacity
6 payments, and approved environmental projects. I have
7 over ten years of electric utility experience in the areas
8 of customer experience and project management as well as
9 the management of fuel clause and purchased power,
10 capacity, and environmental cost recovery clauses.

11
12 **Q.** What is the purpose of your testimony in this proceeding?

13
14 **A.** The purpose of my testimony is to present, for Commission
15 review and approval, the actual true-up amount for the
16 Environmental Cost Recovery Clause ("Environmental Clause")
17 and the calculations associated with the environmental
18 compliance activities for the January 2020 through December
19 2020 period.

20
21 **Q.** Did you prepare any exhibits in support of your testimony?

22
23 **A.** Yes. Exhibit No. MAS-1 consists of nine documents prepared
24 under my direction and supervision.

25

- Form 42-1A, Document No. 1, provides the final true-

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- up for the January 2020 through December 2020 period;
- Form 42-2A, Document No. 2, provides the detailed calculation of the actual true-up for the period;
- Form 42-3A, Document No. 3, shows the interest provision calculation for the period;
- Form 42-4A, Document No. 4, provides the variances between actual and actual/estimated costs for O&M activities;
- Form 42-5A, Document No. 5, provides a summary of actual monthly O&M activity costs for the period;
- Form 42-6A, Document No. 6, provides the variances between actual and actual/estimated costs for capital investment projects;
- Form 42-7A, Document No. 7, presents a summary of actual monthly costs for capital investment projects for the period;
- Form 42-8A, Document No. 8, pages 1 through 29, illustrates the calculation of depreciation expense and return on capital investment for each project recovered through the Environmental Clause.
- Form 42-9A, Document No. 9, details Tampa Electric's revenue requirement rate of return for capital projects recovered through the Environmental Clause.

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

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and exhibits?

A. Unless otherwise indicated, the actual data is taken from the books and records of Tampa Electric. The books and records are kept in the regular course of business in accordance with generally accepted accounting principles and practices, and provisions of the Uniform System of Accounts as prescribed by this Commission.

Q. What is the final true-up amount for the Environmental Clause for the period January 2020 through December 2020?

A. The final true-up amount for the Environmental Clause for the period January 2020 through December 2020 is an over-recovery of \$4,237,074. The actual environmental cost under-recovery, including interest, is \$3,604,102 for the period January 2020 through December 2020, as identified in Form 42-1A. This amount, less the \$7,841,176 under-recovery approved in Commission Order No. PSC-2020-0433-FOF-EI, issued November 13, 2020, in Docket No. 20200007-EI, results in a final over-recovery of \$4,237,074, as shown on Form 42-1A. This over-recovery amount will be applied in the calculation of the environmental cost recovery factors for the period January 2022 through December 2022.

1 Q. Are all costs listed in Forms 42-4A through 42-8A incurred
2 for environmental compliance projects approved by the
3 Commission?

4
5 A. Yes. All costs listed in Forms 42-4A through 42-8A for
6 which Tampa Electric is seeking recovery are incurred for
7 environmental compliance projects approved by the
8 Commission.

9
10 Q. How do actual expenditures for the January 2020 through
11 December 2020 period compare with Tampa Electric's
12 actual/estimated projections as presented in previous
13 testimony and exhibits?

14
15 A. As shown on Form 42-4A, total costs for O&M activities are
16 \$3,216,922, or 18.3 percent less than the actual/estimated
17 projection costs. Form 42-6A shows the total capital
18 investment costs are \$118,730, or 0.3 percent less than the
19 actual/estimated projection costs. Additional information
20 regarding substantial variances is provided below.

21

22 **O&M Project Variances**

23 O&M expense projections related to planned maintenance work
24 are typically spread across the period in question.
25 However, the company always inspects the units to ensure

1 that the maintenance is needed, before beginning the work.
2 The need varies according to the actual usage and associated
3 "wear and tear" on the units. If an inspection indicates
4 that the maintenance is not yet needed or if additional
5 work is needed, then the company will have a variance when
6 actual amounts expended are compared to the projection.
7 When inspections indicate that work is not needed now, then
8 maintenance expense will be incurred in a future period
9 when warranted by the condition of the unit.

10
11 **▪ Big Bend Unit 3 Flue Gas Desulfurization Integration:**

12 The Big Bend Unit 3 Flue Gas Desulfurization Integration
13 project variance is \$108,626 or 38.7 percent less than
14 projected. The variance is due to less maintenance costs
15 incurred than expected while operating the unit on
16 natural gas instead of coal.

17
18 **▪ SO2 Emission Allowances:** The SO2 Emission Allowance
19 variance is \$37 or 209.2 percent greater than projected.
20 The variance is primarily attributable to differences in
21 the calculated estimate for 2020 and the actual activity
22 for the period.

23
24 **▪ Big Bend Units 1 & 2 FGD:** The Big Bend Units 1 & 2 FGD
25 project variance is \$114,486, or 82.4 percent less than

1 projected. The variance is due to less maintenance costs
2 incurred than expected while operating the unit on
3 natural gas instead of coal.

4
5 **Big Bend PM Minimization and Monitoring:** The Big Bend
6 Minimization and Monitoring project variance is
7 \$104,870, or 34.8 percent less than projected. The
8 variance is due to less maintenance costs while operating
9 on natural gas instead of coal.

10
11 **Big Bend NOx Emission Reduction:** The Big Bend NOx
12 Emission Reduction project variance is \$6,000, or 99.9%
13 percent less than projected. The variance is due to less
14 maintenance costs while operating on natural gas instead
15 of coal.

16
17 **Bayside SCR Consumables:** The Bayside SCR Consumables
18 project variance is \$16,661, or 17.9 percent greater than
19 projected. The variance is due to the units running more
20 in the summer than projected, increasing ammonia use.

21
22 **Big Bend Unit 1 Pre-SCR:** The Big Bend Unit 1 Pre-SCR
23 project variance is \$5,400, or 100 percent lower than
24 projected. The variance is due to reduced operating hours
25 for Unit 1 during the year.

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- **Big Bend Unit 2 Pre-SCR:** The Big Bend Unit 2 Pre-SCR project variance is \$5,400, or 87.4 percent less than projected. The variance is due to less maintenance costs while operating on natural gas instead of coal.

- **Big Bend Unit 3 Pre-SCR:** The Big Bend Unit 3 Pre-SCR project variance is \$6,000, or 88 percent less than projected. The variance is due to less maintenance costs while operating on natural gas instead of coal.

- **Clean Water Act Section 316(b) Phase II Study:** The Clean Water Act Section 316(b) Phase II Study project variance is \$16,664, or 59.3 percent less than projected. The variance is due to the delay in receiving final the NPDES Permit leading to fewer expenditure than anticipated.

- **Arsenic Groundwater Standard Program:** The Arsenic Groundwater Standard Program project variance is \$15,426, or 97.3 percent greater than projected. The variance is due to a replacement well not associated with the program being inadvertently charged during the period. The charge was subsequently reversed and will be reflected in the upcoming Actual/Estimate Projection filing.

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- **Big Bend Unit 1 SCR:** The Big Bend Unit 1 SCR project variance is \$70,977, or 81.1 percent less than projected. The variance is due to reduced operating hours for Unit 1 during the year.

- **Big Bend Unit 2 SCR:** The Big Bend Unit 2 SCR project variance is \$109,585, or 43.5 percent less than projected. The variance is due to less maintenance costs while operating on natural gas instead of coal.

- **Big Bend Unit 3 SCR:** The Big Bend Unit 3 SCR project variance is \$108,523, or 23.7 percent less than projected. The variance is due to less maintenance costs while operating on natural gas instead of coal.

- **Big Bend Unit 4 SCR:** The Big Bend Unit 4 SCR project variance is \$224,108, or 30.8 percent less than projected. The variance is due to fewer unit operating hours than projected, resulting in lower expenditures for SCR consumables and maintenance than projected.

- **Big Bend Gypsum Storage Facility:** The Big Bend Gypsum Storage Facility project variance is \$430,513, or 54.1 percent less than projected. The variance is due to less facility yard maintenance being required than expected

1 as energy generation by coal was less than projected.

2
3 ▪ **Big Bend Coal Combustion Residuals Rule:** The Big Bend
4 Coal Combustion Residuals ("CCR") Rule project variance
5 is \$1,008,729, or 15809.2 percent greater than
6 projected. This variance is due to timing. Costs
7 associated with activity that was previously deferred
8 were spent in 2020.

9
10 ▪ **Big Bend Coal Combustion Residuals Rule Phase II:** The
11 Big Bend Coal Combustion Residuals ("CCR") Rule Phase
12 II project variance is \$2,946,683, or 20.7 percent less
13 than projected. This variance is due to timing
14 differences in the project schedule when compared to the
15 original projection. Project disposal activities have
16 occurred more slowly than originally projected. The
17 project expenditures are still needed and will be
18 incurred in the future.

19
20 **Capital Investment Project Variances**

21 ▪ **Big Bend CCR Rule:** The Big Bend CCR Rule project variance
22 is \$25,850, or 15 percent less than projected. This
23 variance is due to timing differences in the project
24 schedule when compared to the original projection. The
25 project expenditures are still needed and will be

1 incurred in the future.

2

3 ▪ **Big Bend Unit CCR Rule Phase II:** The Big Bend CCR Rule
4 Phase II project variance is \$39,289, or 36.2 percent
5 less than projected. This variance is due to timing
6 differences in the project schedule when compared to the
7 original projection. The project expenditures are still
8 needed and will be incurred in the future.

9

10 ▪ **Big Bend ELG Compliance:** The Big Bend ELG Compliance
11 Project variance is \$52,834, or 66.6 percent less than
12 projected. This variance is due to timing differences
13 in the project schedule when compared to the original
14 projection. Project activities have occurred more slowly
15 than originally projected due to permitting delays. FDEP
16 issued its permit regarding the project on April 10,
17 2020. The project expenditures are still needed and will
18 be incurred in the future.

19

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

21

22 **A.** Yes, it does.

INDEX

TAMPA ELECTRIC COMPANY
ENVIRONMENTAL COST RECOVERY CLAUSE

FINAL TRUE-UP AMOUNT FOR THE PERIOD OF
JANUARY 2020 THROUGH DECEMBER 2020

FORMS 42-1A THROUGH 42-9A

<u>DOCUMENT NO.</u>	<u>TITLE</u>	<u>PAGE</u>
1	Form 42-1A	13
2	Form 42-2A	14
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4	Form 42-4A	16
5	Form 42-5A	17
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7	Form 42-7A	19
8	Form 42-8A	20
9	Form 42-9A	49

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of Final True-up Amount for the Period
January 2020 to December 2020
(in Dollars)

Form 42 - 1A

<u>Line</u>	<u>Period Amount</u>
1. End of Period Actual True-Up for the Period January 2020 to December 2020 (Form 42-2A, Lines 5 + 6 + 10)	(\$3,604,102)
2. Actual/Estimated True-Up Amount Approved for the Period January 2020 to December 2020 (Order No. PSC-2020-0433-FOF-EI)	(\$7,841,176)
3. Final True-Up to be Refunded/(Recovered) in the Projection Period January 2020 to December 2020 (Lines 1 - 2)	<u>\$4,237,074</u>

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of Final True-up Amount for the Period
January 2020 to December 2020

Form 42 - 2A

Current Period True-Up Amount
(in Dollars)

Line	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1. ECRC Revenues (net of Revenue Taxes)	\$3,526,547	\$3,344,653	\$3,299,802	\$3,727,610	\$3,712,808	\$4,312,993	\$4,857,739	\$4,981,456	\$4,692,523	\$4,364,942	\$4,085,145	\$3,542,527	\$48,448,746
2. True-Up Provision	542,054	542,054	542,054	542,054	542,054	542,054	542,054	542,054	542,054	542,054	542,054	542,055	6,504,649
3. ECRC Revenues Applicable to Period (Lines 1 + 2)	4,068,601	3,886,707	3,841,856	4,269,664	4,254,862	4,855,047	5,399,793	5,523,510	5,234,577	4,906,996	4,627,199	4,084,582	54,953,395
4. Jurisdictional ECRC Costs													
a. O & M Activities (Form 42-5A, Line 9)	738,601	332,017	1,464,995	2,638,880	1,012,431	2,176,969	1,915,644	180,958	1,398,973	1,189,367	334,852	995,500	14,379,187
b. Capital Investment Projects (Form 42-7A, Line 9)	3,725,028	3,714,545	3,704,392	3,694,361	3,684,230	3,674,442	3,691,189	3,681,542	3,673,518	3,665,880	3,657,410	3,657,269	44,223,806
c. Total Jurisdictional ECRC Costs	4,463,629	4,046,562	5,169,387	6,333,241	4,696,661	5,851,411	5,606,833	3,862,500	5,072,491	4,855,247	3,992,262	4,652,769	58,602,993
5. Over/(Under) Recovery (Line 3 - Line 4c)	(395,028)	(159,855)	(1,327,531)	(2,063,577)	(441,799)	(996,364)	(207,040)	1,661,010	162,086	51,749	634,937	(568,187)	(3,649,599)
6. Interest Provision (Form 42-3A, Line 10)	14,034	12,261	12,474	5,434	236	214	153	171	166	115	145	94	45,497
7. Beginning Balance True-Up & Interest Provision	6,504,649	5,581,601	4,891,953	3,034,842	434,645	(548,972)	(2,087,176)	(2,836,117)	(1,716,990)	(2,096,792)	(2,586,982)	(2,493,954)	6,504,649
a. Deferred True-Up from January to December 2019 (Order No. PSC-2020-0433-FOF-EI)	3,987,915	3,987,915	3,987,915	3,987,915	3,987,915	3,987,915	3,987,915	3,987,915	3,987,915	3,987,915	3,987,915	3,987,915	3,987,915
8. True-Up Collected/(Refunded) (see Line 2)	(542,054)	(542,054)	(542,054)	(542,054)	(542,054)	(542,054)	(542,054)	(542,054)	(542,054)	(542,054)	(542,054)	(542,055)	(6,504,649)
9. End of Period Total True-Up (Lines 5+6+7+7a+8)	9,569,516	8,879,868	7,022,757	4,422,560	3,438,943	1,900,739	1,151,798	2,270,925	1,891,123	1,400,933	1,493,961	383,813	383,813
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)	\$9,569,516	\$8,879,868	\$7,022,757	\$4,422,560	\$3,438,943	\$1,900,739	\$1,151,798	\$2,270,925	\$1,891,123	\$1,400,933	\$1,493,961	\$383,813	\$383,813

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of Final True-up Amount for the Period
January 2020 to December 2020

Interest Provision
 (in Dollars)

Line	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1. Beginning True-Up Amount (Form 42-2A, Line 7 + 7a + 10)	\$10,492,564	\$9,569,516	\$8,879,868	\$7,022,757	\$4,422,560	\$3,438,943	\$1,900,739	\$1,151,798	\$2,270,925	\$1,891,123	\$1,400,933	\$1,493,961	
2. Ending True-Up Amount Before Interest	9,555,482	8,867,607	7,010,283	4,417,126	3,438,707	1,900,525	1,151,645	2,270,754	1,890,957	1,400,818	1,493,816	383,719	
3. Total of Beginning & Ending True-Up (Lines 1 + 2)	20,048,046	18,437,123	15,890,151	11,439,883	7,861,267	5,339,468	3,052,384	3,422,552	4,161,882	3,291,941	2,894,749	1,877,680	
4. Average True-Up Amount (Line 3 x 1/2)	10,024,023	9,218,562	7,945,076	5,719,942	3,930,634	2,669,734	1,526,192	1,711,276	2,080,941	1,645,971	1,447,375	938,840	
5. Interest Rate (First Day of Reporting Business Month)	1.71%	1.64%	1.56%	2.21%	0.06%	0.08%	0.11%	0.12%	0.13%	0.07%	0.10%	0.14%	
6. Interest Rate (First Day of Subsequent Business Month)	1.64%	1.56%	2.21%	0.06%	0.08%	0.11%	0.12%	0.13%	0.07%	0.10%	0.14%	0.10%	
7. Total of Beginning & Ending Interest Rates (Lines 5 + 6)	3.35%	3.20%	3.77%	2.27%	0.14%	0.19%	0.23%	0.25%	0.20%	0.17%	0.24%	0.24%	
8. Average Interest Rate (Line 7 x 1/2)	1.675%	1.600%	1.885%	1.135%	0.070%	0.095%	0.115%	0.125%	0.100%	0.085%	0.120%	0.120%	
9. Monthly Average Interest Rate (Line 8 x 1/12)	0.140%	0.133%	0.157%	0.095%	0.006%	0.008%	0.010%	0.010%	0.008%	0.007%	0.010%	0.010%	
10. Interest Provision for the Month (Line 4 x Line 9)	\$14,034	\$12,261	\$12,474	\$5,434	\$236	\$214	\$153	\$171	\$166	\$115	\$145	\$94	\$45,497

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of Final True-up Amount for the Period
January 2020 to December 2020

Form 42 - 4A

Variance Report of O & M Activities
(In Dollars)

<u>Line</u>	(1) Actual	(2) Actual/Estimated Projection	(3) Variance Amount	(4) Percent
1. Description of O&M Activities				
a. Big Bend Unit 3 Flue Gas Desulfurization Integration	\$171,713	\$280,339	(\$108,626)	-38.7%
b. Big Bend Units 1 & 2 Flue Gas Conditioning	-	-	-	0.0%
c. SO ₂ Emissions Allowances	19	(18)	37	-209.2%
d. Big Bend Units 1 & 2 FGD	24,465	138,950	(114,486)	-82.4%
e. Big Bend PM Minimization and Monitoring	196,271	301,141	(104,870)	-34.8%
f. Big Bend NO _x Emissions Reduction	6	6,006	(6,000)	-99.9%
g. NPDES Annual Surveillance Fees	34,500	34,500	-	0.0%
h. Gannon Thermal Discharge Study	-	-	-	0.0%
i. Polk NO _x Emissions Reduction	-	-	-	0.0%
j. Bayside SCR Consumables	109,846	93,185	16,661	17.9%
k. Big Bend Unit 4 SOFA	-	-	-	0.0%
l. Big Bend Unit 1 Pre-SCR	-	5,400	(5,400)	-100.0%
m. Big Bend Unit 2 Pre-SCR	775	6,175	(5,400)	-87.4%
n. Big Bend Unit 3 Pre-SCR	815	6,815	(6,000)	-88.0%
o. Clean Water Act Section 316(b) Phase II Study	11,446	28,110	(16,664)	-59.3%
p. Arsenic Groundwater Standard Program	31,285	15,858	15,426	97.3%
q. Big Bend 1 SCR	16,552	87,529	(70,977)	-81.1%
r. Big Bend 2 SCR	142,594	252,179	(109,585)	-43.5%
s. Big Bend 3 SCR	348,572	457,095	(108,523)	-23.7%
t. Big Bend 4 SCR	503,030	727,138	(224,108)	-30.8%
u. Mercury Air Toxics Standards	1,933	1,873	60	3.2%
v. Greenhouse Gas Reduction Program	93,149	93,149	-	0.0%
w. Big Bend Gypsum Storage Facility	365,664	796,177	(430,513)	-54.1%
x. Coal Combustion Residuals (CCR) Rule	1,015,110	6,381	1,008,729	15809.2%
y. Big Bend ELG Compliance	515	515	-	0.0%
z. CCR Rule - Phase II	11,310,929	14,257,611	(2,946,683)	-20.7%
2. Total Investment Projects - Recoverable Costs	\$14,379,187	\$17,596,108	(\$3,216,922)	-18.3%
3. Recoverable Costs Allocated to Energy	\$14,301,957	\$17,517,640	(\$3,215,684)	-18.4%
4. Recoverable Costs Allocated to Demand	\$77,231	\$78,468	(\$1,238)	-1.6%

Notes:

Column (1) is the End of Period Totals on Form 42-5A.
Column (2) is the approved projected amount in accordance with FPSC Order No. PSC-2020-0433-FOF-EI.
Column (3) = Column (1) - Column (2)
Column (4) = Column (3) / Column (2)

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of Final True-up Amount for the Period
January 2020 to December 2020

O&M Activities
 (in Dollars)

Line	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total	Method of Classification		
														Demand	Energy	
1.	Description of O&M Activities															
a.	\$11,352	\$9,360	\$20,751	\$6,779	\$30,045	\$15,556	(\$4,272)	\$8,969	\$6,623	\$27,260	\$2,258	\$37,033	\$171,713		\$171,713	
b.	0	0	0	0	0	0	0	0	0	0	0	0	0		0	
c.	2	5	4	(39)	0	2	(1)	2	10	1	19	13	19		19	
d.	3,833	665	1,428	5,488	2,279	184	8,826	(3,214)	3,900	263	98	714	24,465		24,465	
e.	15,123	2,276	509	24,542	18,776	40,666	3,380	16,064	56,611	10,675	3,435	4,215	196,271		196,271	
f.	6	0	0	0	0	0	0	0	0	0	0	0	6		6	
g.	46,000	(11,500)	0	0	0	0	0	0	0	0	0	0	34,500	\$34,500		
h.	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
i.	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
j.	8,637	11,613	8,680	0	0	3,255	7,644	37,163	10,750	10,854	3,255	7,996	109,846		109,846	
k.	0	0	0	0	0	0	0	0	0	0	0	0	0		0	
l.	0	0	0	0	0	0	0	0	0	0	0	0	0		0	
m.	0	0	0	0	0	775	0	0	0	0	0	0	775		775	
n.	0	815	0	0	0	0	0	0	0	0	0	0	815		815	
o.	0	(498)	0	0	2,219	3,389	0	392	1,476	305	4,164	11,446		11,446		
p.	0	2,014	2,297	453	17,197	(12,102)	21,151	0	275	0	0	0	31,285	31,285		
q.	1,917	6,955	162	5,389	2,130	0	0	0	0	0	0	0	16,552		16,552	
r.	26,759	646	5,406	176	9,673	2,373	(5)	3,233	20,198	39,928	3,250	30,958	142,594		142,594	
s.	44,130	45,008	32,897	16,070	18,659	8,296	34,530	28,569	47,500	48,051	10,489	14,374	348,572		348,572	
t.	47,684	102,104	16,560	9,786	10,017	21,672	37,365	51,085	55,181	57,340	70,726	23,509	503,030		503,030	
u.	0	0	0	1,621	252	0	0	0	60	0	0	0	1,933		1,933	
v.	0	0	0	93,149	0	0	0	0	0	0	0	0	93,149		93,149	
w.	186,918	61,140	40,791	9,740	4,698	19,357	(5,099)	9,683	10,613	8,458	17,105	2,259	365,664		365,664	
x.	2,988	3,393	0	0	0	0	0	23,800	141,921	438,367	237,954	166,687	1,015,110		1,015,110	
y.	0	0	515	0	0	0	0	0	0	0	0	0	515		515	
z.	343,254	98,022	1,334,995	2,465,726	896,487	2,073,546	1,812,126	5,604	1,044,939	546,693	(14,040)	703,578	11,310,929		11,310,929	
2.	738,601	332,017	1,464,995	2,638,880	1,012,431	2,176,969	1,915,644	180,958	1,398,973	1,189,367	334,852	995,500	14,379,187	\$77,231	\$14,301,957	
3.	692,601	342,001	1,462,698	2,638,427	993,016	2,185,682	1,894,493	180,958	1,398,307	1,187,891	334,547	991,336	14,301,956			
4.	46,000	(9,984)	2,297	453	19,415	(8,713)	21,151	0	666	1,476	305	4,164	77,231			
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.	692,601	342,001	1,462,698	2,638,427	993,016	2,185,682	1,894,493	180,958	1,398,307	1,187,891	334,547	991,336	14,301,956			
8.	46,000	(9,984)	2,297	453	19,415	(8,713)	21,151	0	666	1,476	305	4,164	77,231			
9.	\$738,601	\$332,017	\$1,464,995	\$2,638,880	\$1,012,431	\$2,176,969	\$1,915,644	\$180,958	\$1,398,973	\$1,189,367	\$334,852	\$995,500	\$14,379,187			

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

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of Final True-up Amount for the Period
January 2020 to December 2020

Form 42 - 6A

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

Line	(1) Actual	(2) Actual/Estimated Projection	(3) Variance Amount	(4) Percent
1. Description of Investment Projects				
a. Big Bend Unit 3 Flue Gas Desulfurization Integration	\$924,091	\$924,091	\$0	0.0%
b. Big Bend Units 1 & 2 Flue Gas Conditioning	221,125	221,125	0	0.0%
c. Big Bend Unit 4 Continuous Emissions Monitors	47,462	47,462	0	0.0%
d. Big Bend Fuel Oil Tank # 1 Upgrade	68,615	68,615	0	0.0%
e. Big Bend Fuel Oil Tank # 2 Upgrade	112,855	112,855	0	0.0%
f. Big Bend Unit 1 Classifier Replacement	73,018	73,018	0	0.0%
g. Big Bend Unit 2 Classifier Replacement	53,081	53,081	0	0.0%
h. Big Bend Section 114 Mercury Testing Platform	8,161	8,161	0	0.0%
i. Big Bend Units 1 & 2 FGD	5,648,115	5,648,115	0	0.0%
j. Big Bend FGD Optimization and Utilization	1,536,807	1,536,807	0	0.0%
k. Big Bend NO _x Emissions Reduction	490,945	490,945	0	0.0%
l. Big Bend PM Minimization and Monitoring	1,726,237	1,726,237	0	0.0%
m. Polk NO _x Emissions Reduction	106,750	106,750	0	0.0%
n. Big Bend Unit 4 SOFA	189,720	189,720	0	0.0%
o. Big Bend Unit 1 Pre-SCR	129,410	129,410	0	0.0%
p. Big Bend Unit 2 Pre-SCR	123,724	123,724	0	0.0%
q. Big Bend Unit 3 Pre-SCR	222,214	222,214	0	0.0%
r. Big Bend Unit 1 SCR	7,398,711	7,398,711	0	0.0%
s. Big Bend Unit 2 SCR	8,118,899	8,118,899	0	0.0%
t. Big Bend Unit 3 SCR	6,610,540	6,610,540	0	0.0%
u. Big Bend Unit 4 SCR	5,300,112	5,300,112	0	0.0%
v. Big Bend FGD System Reliability	2,039,210	2,039,210	0	0.0%
w. Mercury Air Toxics Standards	795,655	795,655	0	0.0%
x. SO ₂ Emissions Allowances	(2,658)	(2,658)	0	0.0%
y. Big Bend Gypsum Storage Facility	2,017,798	2,017,798	0	0.0%
z. Big Bend Coal Combustion Residual Rule (CCR Rule)	136,724	162,574	(25,850)	-15.9%
aa. Coal Combustion Residuals (CCR-Phase II)	69,167	108,456	(39,289)	-36.2%
ab. Big Bend ELG Compliance	26,470	79,304	(52,834)	-66.6%
ac. Big Bend Unit 1 Sec. 316(b) Impingement Mortality	30,848	31,605	(757)	-2.4%
2. Total Investment Projects - Recoverable Costs	\$44,223,806	\$44,342,536	(\$118,730)	-0.3%
3. Recoverable Costs Allocated to Energy	\$43,779,127	\$43,779,127	\$0	0.0%
4. Recoverable Costs Allocated to Demand	\$444,679	\$563,409	(\$118,730)	-21.1%

Notes:

Column (1) is the End of Period Totals on Form 42-7A.
 Column (2) is the approved projected amount in accordance with FPSC Order No. PSC-2020-0433-FOF-EI.
 Column (3) = Column (1) - Column (2)
 Column (4) = Column (3) / Column (2)

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of Final True-up Amount for the Period
January 2020 to December 2020

Capital Investment Projects-Recoverable Costs
 (in Dollars)

Line	Description (A)	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total	Method of Classification Demand	Energy
1.	a. Big Bend Unit 3 Flue Gas Desulfurization Integration	\$77,713	\$77,527	\$77,343	\$77,158	\$76,972	\$76,787	\$77,234	\$77,046	\$76,859	\$76,671	\$76,484	\$76,297	\$924,091		\$924,091
	b. Big Bend Units 1 and 2 Flue Gas Conditioning	18,984	18,880	18,776	18,673	18,570	18,465	18,392	18,287	18,182	18,077	17,972	17,867	221,125		221,125
	c. Big Bend Unit 4 Continuous Emissions Monitors	4,026	4,012	3,996	3,982	3,967	3,952	3,959	3,943	3,929	3,913	3,899	3,884	47,462		47,462
	d. Big Bend Fuel Oil Tank # 1 Upgrade	5,895	5,863	5,829	5,797	5,764	5,731	5,706	5,672	5,640	5,606	5,572	5,540	68,615	\$68,615	
	e. Big Bend Fuel Oil Tank # 2 Upgrade	9,697	9,642	9,588	9,534	9,481	9,427	9,384	9,330	9,275	9,221	9,166	9,110	112,855	112,855	
	f. Big Bend Unit 1 Classifier Replacement	6,229	6,201	6,173	6,144	6,117	6,089	6,062	6,054	6,025	5,997	5,968	5,939	73,018		73,018
	g. Big Bend Unit 2 Classifier Replacement	4,522	4,503	4,482	4,463	4,444	4,424	4,423	4,403	4,384	4,364	4,345	4,324	53,081		53,081
	h. Big Bend Section 114 Mercury Testing Platform	688	686	684	682	681	678	682	680	678	676	674	672	8,161		8,161
	i. Big Bend Units 1 & 2 FGD	478,583	476,901	475,221	473,540	471,860	470,179	471,229	469,526	467,824	466,120	464,417	462,715	5,648,115		5,648,115
	j. Big Bend FGD Optimization and Utilization	129,227	128,921	128,615	128,309	128,004	127,698	128,447	128,137	127,827	127,518	127,207	126,897	1,536,807		1,536,807
	k. Big Bend NO _x Emissions Reduction	41,071	41,006	40,940	40,875	40,810	40,744	41,082	41,016	40,950	40,883	40,817	40,751	490,945		490,945
	l. Big Bend PM Minimization and Monitoring	145,465	145,074	144,683	144,292	143,902	143,511	144,208	143,812	143,416	143,020	142,625	142,229	1,726,237		1,726,237
	m. Polk NO _x Emissions Reduction	9,023	8,995	8,967	8,938	8,910	8,881	8,911	8,882	8,854	8,825	8,797	8,767	106,750		106,750
	n. Big Bend Unit 4 SOFA	15,974	15,934	15,893	15,852	15,810	15,769	15,852	15,811	15,769	15,727	15,685	15,644	189,720		189,720
	o. Big Bend Unit 1 Pre-SCR	10,944	10,909	10,874	10,838	10,803	10,768	10,802	10,766	10,730	10,694	10,659	10,623	129,410		129,410
	p. Big Bend Unit 2 Pre-SCR	10,447	10,416	10,385	10,353	10,322	10,291	10,331	10,299	10,267	10,236	10,204	10,173	123,724		123,724
	q. Big Bend Unit 3 Pre-SCR	18,730	18,679	18,628	18,577	18,526	18,475	18,563	18,511	18,459	18,407	18,355	18,304	222,214		222,214
	r. Big Bend Unit 1 SCR	625,491	623,508	621,523	619,540	617,555	615,572	617,612	615,602	613,592	611,582	609,572	607,562	7,398,711		7,398,711
	s. Big Bend Unit 2 SCR	685,248	683,243	681,238	679,234	677,230	675,225	677,991	675,960	673,929	671,898	669,867	667,836	8,118,899		8,118,899
	t. Big Bend Unit 3 SCR	557,845	556,227	554,610	552,992	551,374	549,757	552,053	550,414	548,776	547,136	545,498	543,858	6,610,540		6,610,540
	u. Big Bend Unit 4 SCR	446,857	445,621	444,387	443,151	441,917	440,681	442,712	441,460	440,209	438,957	437,706	436,454	5,300,112		5,300,112
	v. Big Bend FGD System Reliability	170,984	170,653	170,322	169,991	169,660	169,329	170,551	170,215	169,880	169,544	169,208	168,873	2,039,210		2,039,210
	w. Mercury Air Toxics Standards	66,806	66,662	66,519	66,376	66,233	66,090	66,524	66,379	66,234	66,089	65,944	65,799	795,655		795,655
	x. SO ₂ Emissions Allowances (B)	(220)	(220)	(220)	(220)	(220)	(220)	(223)	(223)	(223)	(223)	(223)	(223)	(2,658)		(2,658)
	y. Big Bend Gypsum Storage Facility	169,224	168,891	168,558	168,225	167,892	167,559	168,751	168,414	168,077	167,740	167,402	167,065	2,017,798		2,017,798
	z. Big Bend Coal Combustion Residual Rule (CCR Rule)	9,841	9,886	9,913	9,937	9,995	10,099	10,429	11,022	11,956	13,154	14,056	16,436	136,724	136,724	
	aa. Coal Combustion Residuals (CCR-Phase II)	4,432	4,563	4,731	4,924	5,163	5,505	5,945	6,225	6,441	6,648	7,047	7,543	69,167		69,167
	ab. Big Bend ELG Compliance	907	931	1,016	1,153	1,292	1,446	1,616	1,731	1,835	1,964	2,098	2,231	26,470		26,470
	ac. Big Bend Unit 1 Impingement Mortality - 316(b)	395	431	718	1,051	1,196	1,530	1,941	2,168	3,744	5,436	7,789	10,449	30,848	30,848	
2.	Total Investment Projects - Recoverable Costs	3,725,028	3,714,545	3,704,392	3,694,361	3,684,230	3,674,442	3,691,189	3,681,542	3,673,518	3,665,880	3,657,410	3,657,269	44,223,806	\$444,679	\$43,779,127
3.	Recoverable Costs Allocated to Energy	3,693,861	3,683,229	3,672,597	3,661,965	3,651,339	3,640,704	3,656,168	3,645,394	3,634,627	3,623,851	3,613,082	3,602,310	43,779,127		43,779,127
4.	Recoverable Costs Allocated to Demand	31,167	31,316	31,795	32,396	32,891	33,738	35,021	36,148	38,891	42,029	44,328	54,959	444,679	444,679	
5.	Retail 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			
6.	Retail 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			
7.	Jurisdictional Energy Recoverable Costs (C)	3,693,861	3,683,229	3,672,597	3,661,965	3,651,339	3,640,704	3,656,168	3,645,394	3,634,627	3,623,851	3,613,082	3,602,310	43,779,127		43,779,127
8.	Jurisdictional Demand Recoverable Costs (D)	31,167	31,316	31,795	32,396	32,891	33,738	35,021	36,148	38,891	42,029	44,328	54,959	444,679		444,679
9.	Total Jurisdictional Recoverable Costs for Investment Projects (Lines 7 + 8)	\$3,725,028	\$3,714,545	\$3,704,392	\$3,694,361	\$3,684,230	\$3,674,442	\$3,691,189	\$3,681,542	\$3,673,518	\$3,665,880	\$3,657,410	\$3,657,269	\$44,223,806		

Notes:

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

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of Final True-up Amount for the Period
January 2020 to December 2020

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$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)	\$13,763,263	\$13,763,263	\$13,763,263	\$13,763,263	\$13,763,263	\$13,763,263	\$13,763,263	\$13,763,263	\$13,763,263	\$13,763,263	\$13,763,263	\$13,763,263	\$13,763,263	\$13,763,263
3.	Less: Accumulated Depreciation	(6,132,393)	(6,161,231)	(6,190,069)	(6,218,907)	(6,247,745)	(6,276,583)	(6,305,421)	(6,334,259)	(6,363,097)	(6,391,935)	(6,420,773)	(6,449,611)	(6,478,449)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$7,630,870	7,602,032	7,573,194	7,544,356	7,515,518	7,486,680	7,457,842	7,429,004	7,400,166	7,371,328	7,342,490	7,313,652	7,284,814	
6.	Average Net Investment		7,616,451	7,587,613	7,558,775	7,529,937	7,501,099	7,472,261	7,443,423	7,414,585	7,385,747	7,356,909	7,328,071	7,299,233	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$37,851	\$37,707	\$37,564	\$37,421	\$37,277	\$37,134	\$37,277	\$37,132	\$36,988	\$36,843	\$36,699	\$36,555	\$446,448
b.	Debt Component Grossed Up For Taxes (C)		11,024	10,982	10,941	10,899	10,857	10,815	11,119	11,076	11,033	10,990	10,947	10,904	131,587
8.	Investment Expenses														
a.	Depreciation (D)		28,838	28,838	28,838	28,838	28,838	28,838	28,838	28,838	28,838	28,838	28,838	28,838	346,056
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)		77,713	77,527	77,343	77,158	76,972	76,787	77,234	77,046	76,859	76,671	76,484	76,297	924,091
a.	Recoverable Costs Allocated to Energy		77,713	77,527	77,343	77,158	76,972	76,787	77,234	77,046	76,859	76,671	76,484	76,297	924,091
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)		77,713	77,527	77,343	77,158	76,972	76,787	77,234	77,046	76,859	76,671	76,484	76,297	924,091
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)		\$77,713	\$77,527	\$77,343	\$77,158	\$76,972	\$76,787	\$77,234	\$77,046	\$76,859	\$76,671	\$76,484	\$76,297	\$924,091

Notes:

- (A) Applicable depreciable base for Big Bend; accounts 312.45 (\$13,435,775), 315.45 (\$327,307), and 312.40 (\$182).
- (B) Line 6 x 5.9635% x 1/12 (Jan-Jun) and Line 6 x 6.0096% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 24.522% (expansion factor of 1.32830)
- (C) Line 6 x 1.7369% x 1/12 (Jan-Jun) and Line 6 x 1.7926% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rate is 2.5%, 3.1%, and 3.4%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of Final True-up Amount for the Period
January 2020 to December 2020

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734
3.	Less: Accumulated Depreciation	(4,566,662)	(4,582,803)	(4,598,944)	(4,615,085)	(4,631,226)	(4,647,367)	(4,663,508)	(4,679,649)	(4,695,790)	(4,711,931)	(4,728,072)	(4,744,213)	(4,760,354)	(4,760,354)
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)	\$451,072	434,931	418,790	402,649	386,508	370,367	354,226	338,085	321,944	305,803	289,662	273,521	257,380	257,380
6.	Average Net Investment		443,002	426,861	410,720	394,579	378,438	362,297	346,156	330,015	313,874	297,733	281,592	265,451	265,451
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$2,202	\$2,121	\$2,041	\$1,961	\$1,881	\$1,800	\$1,734	\$1,653	\$1,572	\$1,491	\$1,410	\$1,329	\$21,195
b.	Debt Component Grossed Up For Taxes (C)		641	618	594	571	548	524	517	493	469	445	421	397	6,238
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)		18,984	18,880	18,776	18,673	18,570	18,465	18,392	18,287	18,182	18,077	17,972	17,867	221,125
a.	Recoverable Costs Allocated to Energy		18,984	18,880	18,776	18,673	18,570	18,465	18,392	18,287	18,182	18,077	17,972	17,867	221,125
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
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)		18,984	18,880	18,776	18,673	18,570	18,465	18,392	18,287	18,182	18,077	17,972	17,867	221,125
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)		\$18,984	\$18,880	\$18,776	\$18,673	\$18,570	\$18,465	\$18,392	\$18,287	\$18,182	\$18,077	\$17,972	\$17,867	\$221,125

Notes:

- (A) Applicable depreciable base for Big Bend; accounts 312.41 (\$2,676,217) and 312.42 (\$2,341,517).
- (B) Line 6 x 5.9635% x 1/12 (Jan-Jun) and Line 6 x 6.0096% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 24.522% (expansion factor of 1.32830)
- (C) Line 6 x 1.7369% x 1/12 (Jan-Jun) and Line 6 x 1.7926% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rate is 4.0% and 3.7%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of Final True-up Amount for the Period
January 2020 to December 2020

Form 42-8A
 Page 3 of 29

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	
3.	Less: Accumulated Depreciation	(597,605)	(599,915)	(602,225)	(604,535)	(606,845)	(609,155)	(611,465)	(613,775)	(616,085)	(618,395)	(620,705)	(623,015)	(625,325)	
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)	\$268,606	266,296	263,986	261,676	259,366	257,056	254,746	252,436	250,126	247,816	245,506	243,196	240,886	
6.	Average Net Investment		267,451	265,141	262,831	260,521	258,211	255,901	253,591	251,281	248,971	246,661	244,351	242,041	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		\$1,329	\$1,318	\$1,306	\$1,295	\$1,283	\$1,272	\$1,270	\$1,258	\$1,247	\$1,235	\$1,224	\$1,212	\$15,249
	b. Debt Component Grossed Up For Taxes (C)		387	384	380	377	374	370	379	375	372	368	365	362	4,493
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)		4,026	4,012	3,996	3,982	3,967	3,952	3,959	3,943	3,929	3,913	3,899	3,884	47,462
	a. Recoverable Costs Allocated to Energy		4,026	4,012	3,996	3,982	3,967	3,952	3,959	3,943	3,929	3,913	3,899	3,884	47,462
	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)		4,026	4,012	3,996	3,982	3,967	3,952	3,959	3,943	3,929	3,913	3,899	3,884	47,462
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)		\$4,026	\$4,012	\$3,996	\$3,982	\$3,967	\$3,952	\$3,959	\$3,943	\$3,929	\$3,913	\$3,899	\$3,884	\$47,462

Notes:

- (A) Applicable depreciable base for Big Bend; account 315.44
- (B) Line 6 x 5.9635% x 1/12 (Jan-Jun) and Line 6 x 6.0096% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 24.522% (expansion factor of 1.32830)
- (C) Line 6 x 1.7369% x 1/12 (Jan-Jun) and Line 6 x 1.7926% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rate is 3.2%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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DOCKET NO. 20210007-EI
 ECRC 2020 FINAL TRUE-UP
 EXHIBIT MAS-1, DOC. NO. 8, PAGE 3 OF 29

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of Final True-up Amount for the Period
January 2020 to December 2020

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$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	(374,626)	(379,749)	(384,872)	(389,995)	(395,118)	(400,241)	(405,364)	(410,487)	(415,610)	(420,733)	(425,856)	(430,979)	(436,102)	
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)	\$122,952	117,829	112,706	107,583	102,460	97,337	92,214	87,091	81,968	76,845	71,722	66,599	61,476	
6.	Average Net Investment		120,391	115,268	110,145	105,022	99,899	94,776	89,653	84,530	79,407	74,284	69,161	64,038	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		\$598	\$573	\$547	\$522	\$496	\$471	\$449	\$423	\$398	\$372	\$346	\$321	\$5,516
	b. Debt Component Grossed Up For Taxes (C)		174	167	159	152	145	137	134	126	119	111	103	96	1,623
8.	Investment Expenses														
	a. Depreciation (D)		5,123	5,123	5,123	5,123	5,123	5,123	5,123	5,123	5,123	5,123	5,123	5,123	61,476
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		5,895	5,863	5,829	5,797	5,764	5,731	5,706	5,672	5,640	5,606	5,572	5,540	68,615
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		5,895	5,863	5,829	5,797	5,764	5,731	5,706	5,672	5,640	5,606	5,572	5,540	68,615
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)		5,895	5,863	5,829	5,797	5,764	5,731	5,706	5,672	5,640	5,606	5,572	5,540	68,615
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$5,895	\$5,863	\$5,829	\$5,797	\$5,764	\$5,731	\$5,706	\$5,672	\$5,640	\$5,606	\$5,572	\$5,540	\$68,615

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.40
- (B) Line 6 x 5.9635% x 1/12 (Jan-Jun) and Line 6 x 6.0096% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 24.522% (expansion factor of 1.32830)
- (C) Line 6 x 1.7369% x 1/12 (Jan-Jun) and Line 6 x 1.7926% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rate is 12.4%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of Final True-up Amount for the Period
January 2020 to December 2020

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$818,401	\$818,401	\$818,401	\$818,401	\$818,401	\$818,401	\$818,401	\$818,401	\$818,401	\$818,401	\$818,401	\$818,401	\$818,401	\$818,401
3.	Less: Accumulated Depreciation	(616,174)	(624,600)	(633,026)	(641,452)	(649,878)	(658,304)	(666,730)	(675,156)	(683,582)	(692,008)	(700,434)	(708,860)	(717,286)	
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)	\$202,227	193,801	185,375	176,949	168,523	160,097	151,671	143,245	134,819	126,393	117,967	109,541	101,115	
6.	Average Net Investment		198,014	189,588	181,162	172,736	164,310	155,884	147,458	139,032	130,606	122,180	113,754	105,328	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		\$984	\$942	\$900	\$858	\$817	\$775	\$738	\$696	\$654	\$612	\$570	\$527	\$9,073
	b. Debt Component Grossed Up For Taxes (C)		287	274	262	250	238	226	220	208	195	183	170	157	2,670
8.	Investment Expenses														
	a. Depreciation (D)		8,426	8,426	8,426	8,426	8,426	8,426	8,426	8,426	8,426	8,426	8,426	8,426	101,112
	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)		9,697	9,642	9,588	9,534	9,481	9,427	9,384	9,330	9,275	9,221	9,166	9,110	112,855
	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		9,697	9,642	9,588	9,534	9,481	9,427	9,384	9,330	9,275	9,221	9,166	9,110	112,855
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)		9,697	9,642	9,588	9,534	9,481	9,427	9,384	9,330	9,275	9,221	9,166	9,110	112,855
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$9,697	\$9,642	\$9,588	\$9,534	\$9,481	\$9,427	\$9,384	\$9,330	\$9,275	\$9,221	\$9,166	\$9,110	\$112,855

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.40
- (B) Line 6 x 5.9635% x 1/12 (Jan-Jun) and Line 6 x 6.0096% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 24.522% (expansion factor of 1.32830)
- (C) Line 6 x 1.7369% x 1/12 (Jan-Jun) and Line 6 x 1.7926% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rate is 12.4%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of Final True-up Amount for the Period
January 2020 to December 2020

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$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	(1,027,160)	(1,031,548)	(1,035,936)	(1,040,324)	(1,044,712)	(1,049,100)	(1,053,488)	(1,057,876)	(1,062,264)	(1,066,652)	(1,071,040)	(1,075,428)	(1,079,816)	(1,079,816)
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)	\$289,097	284,709	280,321	275,933	271,545	267,157	262,769	258,381	253,993	249,605	245,217	240,829	236,441	
6.	Average Net Investment		286,903	282,515	278,127	273,739	269,351	264,963	260,575	256,187	251,799	247,411	243,023	238,635	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$1,426	\$1,404	\$1,382	\$1,360	\$1,339	\$1,317	\$1,305	\$1,283	\$1,261	\$1,239	\$1,217	\$1,195	\$15,728
b.	Debt Component Grossed Up For Taxes (C)		415	409	403	396	390	384	389	383	376	370	363	356	4,634
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)		6,229	6,201	6,173	6,144	6,117	6,089	6,082	6,054	6,025	5,997	5,968	5,939	73,018
a.	Recoverable Costs Allocated to Energy		6,229	6,201	6,173	6,144	6,117	6,089	6,082	6,054	6,025	5,997	5,968	5,939	73,018
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)		6,229	6,201	6,173	6,144	6,117	6,089	6,082	6,054	6,025	5,997	5,968	5,939	73,018
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)		\$6,229	\$6,201	\$6,173	\$6,144	\$6,117	\$6,089	\$6,082	\$6,054	\$6,025	\$5,997	\$5,968	\$5,939	\$73,018

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.41
- (B) Line 6 x 5.9635% x 1/12 (Jan-Jun) and Line 6 x 6.0096% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 24.522% (expansion factor of 1.32830)
- (C) Line 6 x 1.7369% x 1/12 (Jan-Jun) and Line 6 x 1.7926% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rate is 4.0%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of Final True-up Amount for the Period
January 2020 to December 2020

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	
3.	Less: Accumulated Depreciation	(751,734)	(754,770)	(757,806)	(760,842)	(763,878)	(766,914)	(769,950)	(772,986)	(776,022)	(779,058)	(782,094)	(785,130)	(788,166)	
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)	\$233,060	230,024	226,988	223,952	220,916	217,880	214,844	211,808	208,772	205,736	202,700	199,664	196,628	
6.	Average Net Investment		231,542	228,506	225,470	222,434	219,398	216,362	213,326	210,290	207,254	204,218	201,182	198,146	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		\$1,151	\$1,136	\$1,120	\$1,105	\$1,090	\$1,075	\$1,068	\$1,053	\$1,038	\$1,023	\$1,008	\$992	\$12,859
	b. Debt Component Grossed Up For Taxes (C)		335	331	326	322	318	313	319	314	310	305	301	296	3,790
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)		4,522	4,503	4,482	4,463	4,444	4,424	4,423	4,403	4,384	4,364	4,345	4,324	53,081
	a. Recoverable Costs Allocated to Energy		4,522	4,503	4,482	4,463	4,444	4,424	4,423	4,403	4,384	4,364	4,345	4,324	53,081
	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)		4,522	4,503	4,482	4,463	4,444	4,424	4,423	4,403	4,384	4,364	4,345	4,324	53,081
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)		\$4,522	\$4,503	\$4,482	\$4,463	\$4,444	\$4,424	\$4,423	\$4,403	\$4,384	\$4,364	\$4,345	\$4,324	\$53,081

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.42
- (B) Line 6 x 5.9635% x 1/12 (Jan-Jun) and Line 6 x 6.0096% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 24.522% (expansion factor of 1.32830)
- (C) Line 6 x 1.7369% x 1/12 (Jan-Jun) and Line 6 x 1.7926% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rate is 3.7%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of Final True-up Amount for the Period
January 2020 to December 2020

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	
3.	Less: Accumulated Depreciation	(58,915)	(59,207)	(59,499)	(59,791)	(60,083)	(60,375)	(60,667)	(60,959)	(61,251)	(61,543)	(61,835)	(62,127)	(62,419)	
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)	\$61,822	61,530	61,238	60,946	60,654	60,362	60,070	59,778	59,486	59,194	58,902	58,610	58,318	
6.	Average Net Investment		61,676	61,384	61,092	60,800	60,508	60,216	59,924	59,632	59,340	59,048	58,756	58,464	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$307	\$305	\$304	\$302	\$301	\$299	\$300	\$299	\$297	\$296	\$294	\$293	\$3,597
b.	Debt Component Grossed Up For Taxes (C)		89	89	88	88	88	87	90	89	89	88	88	87	1,060
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)		688	686	684	682	681	678	682	680	678	676	674	672	8,161
a.	Recoverable Costs Allocated to Energy		688	686	684	682	681	678	682	680	678	676	674	672	8,161
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)		688	686	684	682	681	678	682	680	678	676	674	672	8,161
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$688	\$686	\$684	\$682	\$681	\$678	\$682	\$680	\$678	\$676	\$674	\$672	\$8,161

Notes:

- (A) Applicable depreciable base for Big Bend; account 311.40
- (B) Line 6 x 5.9635% x 1/12 (Jan-Jun) and Line 6 x 6.0096% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 24.522% (expansion factor of 1.32830)
- (C) Line 6 x 1.7369% x 1/12 (Jan-Jun) and Line 6 x 1.7926% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rate is 2.9%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of Final True-up Amount for the Period
January 2020 to December 2020

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$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	(61,360,265)	(61,622,184)	(61,884,103)	(62,146,022)	(62,407,941)	(62,669,860)	(62,931,779)	(63,193,698)	(63,455,617)	(63,717,536)	(63,979,455)	(64,241,374)	(64,503,293)	
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)	\$33,894,977	33,633,058	33,371,139	33,109,220	32,847,301	32,585,382	32,323,463	32,061,544	31,799,625	31,537,706	31,275,787	31,013,868	30,751,949	
6.	Average Net Investment		33,764,017	33,502,098	33,240,179	32,978,260	32,716,341	32,454,422	32,192,503	31,930,584	31,668,665	31,406,746	31,144,827	30,882,908	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$167,793	\$166,491	\$165,190	\$163,888	\$162,587	\$161,285	\$161,220	\$159,908	\$158,597	\$157,285	\$155,973	\$154,662	\$1,934,879
b.	Debt Component Grossed Up For Taxes (C)		48,871	48,491	48,112	47,733	47,354	46,975	48,090	47,699	47,308	46,916	46,525	46,134	570,208
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)		478,583	476,901	475,221	473,540	471,860	470,179	471,229	469,526	467,824	466,120	464,417	462,715	5,648,115
a.	Recoverable Costs Allocated to Energy		478,583	476,901	475,221	473,540	471,860	470,179	471,229	469,526	467,824	466,120	464,417	462,715	5,648,115
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)		478,583	476,901	475,221	473,540	471,860	470,179	471,229	469,526	467,824	466,120	464,417	462,715	5,648,115
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)		\$478,583	\$476,901	\$475,221	\$473,540	\$471,860	\$470,179	\$471,229	\$469,526	\$467,824	\$466,120	\$464,417	\$462,715	\$5,648,115

Notes:

- (A) Applicable depreciable base for Big Bend; accounts 312.46 (\$94,929,061), 312.45 (\$105,398), and 315.46 (\$220,782).
- (B) Line 6 x 5.9635% x 1/12 (Jan-Jun) and Line 6 x 6.0096% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 24.522% (expansion factor of 1.32830)
- (C) Line 6 x 1.7369% x 1/12 (Jan-Jun) and Line 6 x 1.7926% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rate is 3.3%, 2.5%, and 3.5%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of Final True-up Amount for the Period
January 2020 to December 2020

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$22,653,929	\$22,653,929	\$22,653,929	\$22,653,929	\$22,653,929	\$22,653,929	\$22,653,929	\$22,653,929	\$22,653,929	\$22,653,929	\$22,653,929	\$22,653,929	\$22,653,929	\$22,653,929
3.	Less: Accumulated Depreciation	(9,917,006)	(9,964,653)	(10,012,300)	(10,059,947)	(10,107,594)	(10,155,241)	(10,202,888)	(10,250,535)	(10,298,182)	(10,345,829)	(10,393,476)	(10,441,123)	(10,488,770)	
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)	\$12,736,923	12,689,276	12,641,629	12,593,982	12,546,335	12,498,688	12,451,041	12,403,394	12,355,747	12,308,100	12,260,453	12,212,806	12,165,159	
6.	Average Net Investment		12,713,100	12,665,453	12,617,806	12,570,159	12,522,512	12,474,865	12,427,218	12,379,571	12,331,924	12,284,277	12,236,630	12,188,983	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$63,179	\$62,942	\$62,705	\$62,468	\$62,232	\$61,995	\$62,236	\$61,997	\$61,758	\$61,520	\$61,281	\$61,042	\$745,355
b.	Debt Component Grossed Up For Taxes (C)		18,401	18,332	18,263	18,194	18,125	18,056	18,564	18,493	18,422	18,351	18,279	18,208	219,688
8.	Investment Expenses														
a.	Depreciation (D)		47,647	47,647	47,647	47,647	47,647	47,647	47,647	47,647	47,647	47,647	47,647	47,647	571,764
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)		129,227	128,921	128,615	128,309	128,004	127,698	128,447	128,137	127,827	127,518	127,207	126,897	1,536,807
a.	Recoverable Costs Allocated to Energy		129,227	128,921	128,615	128,309	128,004	127,698	128,447	128,137	127,827	127,518	127,207	126,897	1,536,807
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)		129,227	128,921	128,615	128,309	128,004	127,698	128,447	128,137	127,827	127,518	127,207	126,897	1,536,807
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)		\$129,227	\$128,921	\$128,615	\$128,309	\$128,004	\$127,698	\$128,447	\$128,137	\$127,827	\$127,518	\$127,207	\$126,897	\$1,536,807

Notes:

- (A) Applicable depreciable base for Big Bend; accounts 312.45 (\$21,855,886), 311.45 (\$40,016), 316.40 (\$71,401), 315.45 (\$594,901), 312.42 (\$1,637), and 312.40 (\$90,088).
- (B) Line 6 x 5.9635% x 1/12 (Jan-Jun) and Line 6 x 6.0096% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 24.522% (expansion factor of 1.32830)
- (C) Line 6 x 1.7369% x 1/12 (Jan-Jun) and Line 6 x 1.7926% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rate is 2.5%, 2.0%, 4.2%, 3.1%, 3.7%, and 3.4%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of Final True-up Amount for the Period
January 2020 to December 2020

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$3,190,852	\$3,190,852	\$3,190,852	\$3,190,852	\$3,190,852	\$3,190,852	\$3,190,852	\$3,190,852	\$3,190,852	\$3,190,852	\$3,190,852	\$3,190,852	\$3,190,852	\$3,190,852
3.	Less: Accumulated Depreciation	1,627,563	1,617,379	1,607,195	1,597,011	1,586,827	1,576,643	1,566,459	1,556,275	1,546,091	1,535,907	1,525,723	1,515,539	1,505,355	
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)	\$4,818,415	4,808,231	4,798,047	4,787,863	4,777,679	4,767,495	4,757,311	4,747,127	4,736,943	4,726,759	4,716,575	4,706,391	4,696,207	
6.	Average Net Investment		4,813,323	4,803,139	4,792,955	4,782,771	4,772,587	4,762,403	4,752,219	4,742,035	4,731,851	4,721,667	4,711,483	4,701,299	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		\$23,920	\$23,870	\$23,819	\$23,768	\$23,718	\$23,667	\$23,799	\$23,748	\$23,697	\$23,646	\$23,595	\$23,544	\$284,791
	b. Debt Component Grossed Up For Taxes (C)		6,967	6,952	6,937	6,923	6,908	6,893	7,099	7,084	7,069	7,053	7,038	7,023	83,946
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)		41,071	41,006	40,940	40,875	40,810	40,744	41,082	41,016	40,950	40,883	40,817	40,751	490,945
	a. Recoverable Costs Allocated to Energy		41,071	41,006	40,940	40,875	40,810	40,744	41,082	41,016	40,950	40,883	40,817	40,751	490,945
	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)		41,071	41,006	40,940	40,875	40,810	40,744	41,082	41,016	40,950	40,883	40,817	40,751	490,945
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)		\$41,071	\$41,006	\$40,940	\$40,875	\$40,810	\$40,744	\$41,082	\$41,016	\$40,950	\$40,883	\$40,817	\$40,751	\$490,945

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 5.9635% x 1/12 (Jan-Jun) and Line 6 x 6.0096% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 24.522% (expansion factor of 1.32830)
- (C) Line 6 x 1.7369% x 1/12 (Jan-Jun) and Line 6 x 1.7926% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rate is 4.0%, 3.7%, and 3.5%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of Final True-up Amount for the Period
January 2020 to December 2020

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$19,757,750	\$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	\$19,757,750	\$19,757,750
3.	Less: Accumulated Depreciation	(6,544,786)	(6,605,658)	(6,666,530)	(6,727,402)	(6,788,274)	(6,849,146)	(6,910,018)	(6,970,890)	(7,031,762)	(7,092,634)	(7,153,506)	(7,214,378)	(7,275,250)	(7,275,250)
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$13,212,964	13,152,092	13,091,220	13,030,348	12,969,476	12,908,604	12,847,732	12,786,860	12,725,988	12,665,116	12,604,244	12,543,372	12,482,500	
6.	Average Net Investment		13,182,528	13,121,656	13,060,784	12,999,912	12,939,040	12,878,168	12,817,296	12,756,424	12,695,552	12,634,680	12,573,808	12,512,936	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$65,512	\$65,209	\$64,907	\$64,604	\$64,302	\$63,999	\$64,189	\$63,884	\$63,579	\$63,274	\$62,970	\$62,665	\$769,094
b.	Debt Component Grossed Up For Taxes (C)		19,081	18,993	18,904	18,816	18,728	18,640	19,147	19,056	18,965	18,874	18,783	18,692	226,679
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)		145,465	145,074	144,683	144,292	143,902	143,511	144,208	143,812	143,416	143,020	142,625	142,229	1,726,237
a.	Recoverable Costs Allocated to Energy		145,465	145,074	144,683	144,292	143,902	143,511	144,208	143,812	143,416	143,020	142,625	142,229	1,726,237
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)		145,465	145,074	144,683	144,292	143,902	143,511	144,208	143,812	143,416	143,020	142,625	142,229	1,726,237
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$145,465	\$145,074	\$144,683	\$144,292	\$143,902	\$143,511	\$144,208	\$143,812	\$143,416	\$143,020	\$142,625	\$142,229	\$1,726,237

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 5.9635% x 1/12 (Jan-Jun) and Line 6 x 6.0096% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 24.522% (expansion factor of 1.32830)
- (C) Line 6 x 1.7369% x 1/12 (Jan-Jun) and Line 6 x 1.7926% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rate is 4.0%, 3.7%, 3.5%, 3.5%, 3.2%, and 3.6%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of Final True-up Amount for the Period
January 2020 to December 2020

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	
3.	Less: Accumulated Depreciation	(842,586)	(847,010)	(851,434)	(855,858)	(860,282)	(864,706)	(869,130)	(873,554)	(877,978)	(882,402)	(886,826)	(891,250)	(895,674)	
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)	\$718,887	714,463	710,039	705,615	701,191	696,767	692,343	687,919	683,495	679,071	674,647	670,223	665,799	
6.	Average Net Investment		716,675	712,251	707,827	703,403	698,979	694,555	690,131	685,707	681,283	676,859	672,435	668,011	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		\$3,562	\$3,540	\$3,518	\$3,496	\$3,474	\$3,452	\$3,456	\$3,434	\$3,412	\$3,390	\$3,368	\$3,345	\$41,447
	b. Debt Component Grossed Up For Taxes (C)		1,037	1,031	1,025	1,018	1,012	1,005	1,031	1,024	1,018	1,011	1,005	998	12,215
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)		9,023	8,995	8,967	8,938	8,910	8,881	8,911	8,882	8,854	8,825	8,797	8,767	106,750
	a. Recoverable Costs Allocated to Energy		9,023	8,995	8,967	8,938	8,910	8,881	8,911	8,882	8,854	8,825	8,797	8,767	106,750
	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)		9,023	8,995	8,967	8,938	8,910	8,881	8,911	8,882	8,854	8,825	8,797	8,767	106,750
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)		\$9,023	\$8,995	\$8,967	\$8,938	\$8,910	\$8,881	\$8,911	\$8,882	\$8,854	\$8,825	\$8,797	\$8,767	\$106,750

Notes:

- (A) Applicable depreciable base for Polk; account 342.81
- (B) Line 6 x 5.9635% x 1/12 (Jan-Jun) and Line 6 x 6.0096% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 24.522% (expansion factor of 1.32830)
- (C) Line 6 x 1.7369% x 1/12 (Jan-Jun) and Line 6 x 1.7926% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rate is 3.4%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of Final True-up Amount for the Period
January 2020 to December 2020

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$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	(1,062,962)	(1,069,359)	(1,075,756)	(1,082,153)	(1,088,550)	(1,094,947)	(1,101,344)	(1,107,741)	(1,114,138)	(1,120,535)	(1,126,932)	(1,133,329)	(1,139,726)	(1,139,726)
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)	\$1,495,768	1,489,371	1,482,974	1,476,577	1,470,180	1,463,783	1,457,386	1,450,989	1,444,592	1,438,195	1,431,798	1,425,401	1,419,004	1,419,004
6.	Average Net Investment		1,492,570	1,486,173	1,479,776	1,473,379	1,466,982	1,460,585	1,454,188	1,447,791	1,441,394	1,434,997	1,428,600	1,422,203	1,422,203
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$7,417	\$7,386	\$7,354	\$7,322	\$7,290	\$7,258	\$7,283	\$7,251	\$7,219	\$7,186	\$7,154	\$7,122	\$87,242
b.	Debt Component Grossed Up For Taxes (C)		2,160	2,151	2,142	2,133	2,123	2,114	2,172	2,163	2,153	2,144	2,134	2,125	25,714
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)		15,974	15,934	15,893	15,852	15,810	15,769	15,852	15,811	15,769	15,727	15,685	15,644	189,720
a.	Recoverable Costs Allocated to Energy		15,974	15,934	15,893	15,852	15,810	15,769	15,852	15,811	15,769	15,727	15,685	15,644	189,720
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)		15,974	15,934	15,893	15,852	15,810	15,769	15,852	15,811	15,769	15,727	15,685	15,644	189,720
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)		\$15,974	\$15,934	\$15,893	\$15,852	\$15,810	\$15,769	\$15,852	\$15,811	\$15,769	\$15,727	\$15,685	\$15,644	\$189,720

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.44
- (B) Line 6 x 5.9635% x 1/12 (Jan-Jun) and Line 6 x 6.0096% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 24.522% (expansion factor of 1.32830)
- (C) Line 6 x 1.7369% x 1/12 (Jan-Jun) and Line 6 x 1.7926% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rate is 3.0%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of Final True-up Amount for the Period
January 2020 to December 2020

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$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	(797,557)	(803,054)	(808,551)	(814,048)	(819,545)	(825,042)	(830,539)	(836,036)	(841,533)	(847,030)	(852,527)	(858,024)	(863,521)	
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)	\$851,564	846,067	840,570	835,073	829,576	824,079	818,582	813,085	807,588	802,091	796,594	791,097	785,600	
6.	Average Net Investment		848,816	843,319	837,822	832,325	826,828	821,331	815,834	810,337	804,840	799,343	793,846	788,349	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$4,218	\$4,191	\$4,164	\$4,136	\$4,109	\$4,082	\$4,086	\$4,058	\$4,031	\$4,003	\$3,976	\$3,948	\$49,002
b.	Debt Component Grossed Up For Taxes (C)		1,229	1,221	1,213	1,205	1,197	1,189	1,219	1,211	1,202	1,194	1,186	1,178	14,444
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)		10,944	10,909	10,874	10,838	10,803	10,768	10,802	10,766	10,730	10,694	10,659	10,623	129,410
a.	Recoverable Costs Allocated to Energy		10,944	10,909	10,874	10,838	10,803	10,768	10,802	10,766	10,730	10,694	10,659	10,623	129,410
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)		10,944	10,909	10,874	10,838	10,803	10,768	10,802	10,766	10,730	10,694	10,659	10,623	129,410
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$10,944	\$10,909	\$10,874	\$10,838	\$10,803	\$10,768	\$10,802	\$10,766	\$10,730	\$10,694	\$10,659	\$10,623	\$129,410

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.41
- (B) Line 6 x 5.9635% x 1/12 (Jan-Jun) and Line 6 x 6.0096% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 24.522% (expansion factor of 1.32830)
- (C) Line 6 x 1.7369% x 1/12 (Jan-Jun) and Line 6 x 1.7926% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rate is 4.0%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of Final True-up Amount for the Period
January 2020 to December 2020

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887	
3.	Less: Accumulated Depreciation	(711,368)	(716,245)	(721,122)	(725,999)	(730,876)	(735,753)	(740,630)	(745,507)	(750,384)	(755,261)	(760,138)	(765,015)	(769,892)	
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)	\$870,519	865,642	860,765	855,888	851,011	846,134	841,257	836,380	831,503	826,626	821,749	816,872	811,995	
6.	Average Net Investment		868,081	863,204	858,327	853,450	848,573	843,696	838,819	833,942	829,065	824,188	819,311	814,434	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$4,314	\$4,290	\$4,266	\$4,241	\$4,217	\$4,193	\$4,201	\$4,176	\$4,152	\$4,128	\$4,103	\$4,079	\$50,360
b.	Debt Component Grossed Up For Taxes (C)		1,256	1,249	1,242	1,235	1,228	1,221	1,253	1,246	1,238	1,231	1,224	1,217	14,840
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)		10,447	10,416	10,385	10,353	10,322	10,291	10,331	10,299	10,267	10,236	10,204	10,173	123,724
a.	Recoverable Costs Allocated to Energy		10,447	10,416	10,385	10,353	10,322	10,291	10,331	10,299	10,267	10,236	10,204	10,173	123,724
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)		10,447	10,416	10,385	10,353	10,322	10,291	10,331	10,299	10,267	10,236	10,204	10,173	123,724
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$10,447	\$10,416	\$10,385	\$10,353	\$10,322	\$10,291	\$10,331	\$10,299	\$10,267	\$10,236	\$10,204	\$10,173	\$123,724

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.42
- (B) Line 6 x 5.9635% x 1/12 (Jan-Jun) and Line 6 x 6.0096% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 24.522% (expansion factor of 1.32830)
- (C) Line 6 x 1.7369% x 1/12 (Jan-Jun) and Line 6 x 1.7926% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rate is 3.7%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of Final True-up Amount for the Period
January 2020 to December 2020

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$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	(1,023,074)	(1,031,027)	(1,038,980)	(1,046,933)	(1,054,886)	(1,062,839)	(1,070,792)	(1,078,745)	(1,086,698)	(1,094,651)	(1,102,604)	(1,110,557)	(1,118,510)	
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)	\$1,683,433	1,675,480	1,667,527	1,659,574	1,651,621	1,643,668	1,635,715	1,627,762	1,619,809	1,611,856	1,603,903	1,595,950	1,587,997	
6.	Average Net Investment		1,679,457	1,671,504	1,663,551	1,655,598	1,647,645	1,639,692	1,631,739	1,623,786	1,615,833	1,607,880	1,599,927	1,591,974	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$8,346	\$8,307	\$8,267	\$8,228	\$8,188	\$8,149	\$8,172	\$8,132	\$8,092	\$8,052	\$8,012	\$7,973	\$97,918
b.	Debt Component Grossed Up For Taxes (C)		2,431	2,419	2,408	2,396	2,385	2,373	2,438	2,426	2,414	2,402	2,390	2,378	28,860
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)		18,730	18,679	18,628	18,577	18,526	18,475	18,563	18,511	18,459	18,407	18,355	18,304	222,214
a.	Recoverable Costs Allocated to Energy		18,730	18,679	18,628	18,577	18,526	18,475	18,563	18,511	18,459	18,407	18,355	18,304	222,214
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)		18,730	18,679	18,628	18,577	18,526	18,475	18,563	18,511	18,459	18,407	18,355	18,304	222,214
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)		\$18,730	\$18,679	\$18,628	\$18,577	\$18,526	\$18,475	\$18,563	\$18,511	\$18,459	\$18,407	\$18,355	\$18,304	\$222,214

Notes:

- (A) Applicable depreciable base for Big Bend; accounts 312.43 (\$1,995,677) and 315.43 (\$710,830).
- (B) Line 6 x 5.9635% x 1/12 (Jan-Jun) and Line 6 x 6.0096% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 24.522% (expansion factor of 1.32830)
- (C) Line 6 x 1.7369% x 1/12 (Jan-Jun) and Line 6 x 1.7926% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rate is 3.5% and 3.6%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of Final True-up Amount for the Period
January 2020 to December 2020

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$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	(36,269,622)	(36,578,788)	(36,887,954)	(37,197,120)	(37,506,286)	(37,815,452)	(38,124,618)	(38,433,784)	(38,742,950)	(39,052,116)	(39,361,282)	(39,670,448)	(39,979,614)	(39,979,614)
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)	\$49,449,480	49,140,314	48,831,148	48,521,982	48,212,816	47,903,650	47,594,484	47,285,318	46,976,152	46,666,986	46,357,820	46,048,654	45,739,488	
6.	Average Net Investment		49,294,897	48,985,731	48,676,565	48,367,399	48,058,233	47,749,067	47,439,901	47,130,735	46,821,569	46,512,403	46,203,237	45,894,071	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$244,975	\$243,439	\$241,902	\$240,366	\$238,829	\$237,293	\$237,579	\$236,031	\$234,482	\$232,934	\$231,386	\$229,838	\$2,849,054
b.	Debt Component Grossed Up For Taxes (C)		71,350	70,903	70,455	70,008	69,560	69,113	70,867	70,405	69,944	69,482	69,020	68,558	839,665
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)		625,491	623,508	621,523	619,540	617,555	615,572	617,612	615,602	613,592	611,582	609,572	607,562	7,398,711
a.	Recoverable Costs Allocated to Energy		625,491	623,508	621,523	619,540	617,555	615,572	617,612	615,602	613,592	611,582	609,572	607,562	7,398,711
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)		625,491	623,508	621,523	619,540	617,555	615,572	617,612	615,602	613,592	611,582	609,572	607,562	7,398,711
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)		\$625,491	\$623,508	\$621,523	\$619,540	\$617,555	\$615,572	\$617,612	\$615,602	\$613,592	\$611,582	\$609,572	\$607,562	\$7,398,711

Notes:

- (A) Applicable depreciable base for Big Bend: accounts 311.51 (\$22,278,982), 312.51 (\$48,529,672), 315.51 (\$14,063,245), and 316.51 (\$847,203).
- (B) Line 6 x 5.9635% x 1/12 (Jan-Jun) and Line 6 x 6.0096% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 24.522% (expansion factor of 1.32830)
- (C) Line 6 x 1.7369% x 1/12 (Jan-Jun) and Line 6 x 1.7926% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rate is 4.1%, 4.3%, 4.8%, and 4.1%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of Final True-up Amount for the Period
January 2020 to December 2020

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$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)	\$96,538,133	\$96,538,133	\$96,538,133	\$96,538,133	\$96,538,133	\$96,538,133	\$96,538,133	\$96,538,133	\$96,538,133	\$96,538,133	\$96,538,133	\$96,538,133	\$96,538,133	\$96,538,133
3.	Less: Accumulated Depreciation	(38,275,236)	(38,587,613)	(38,899,990)	(39,212,367)	(39,524,744)	(39,837,121)	(40,149,498)	(40,461,875)	(40,774,252)	(41,086,629)	(41,399,006)	(41,711,383)	(42,023,760)	(42,023,760)
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)	\$58,262,897	\$57,950,520	\$57,638,143	\$57,325,766	\$57,013,389	\$56,701,012	\$56,388,635	\$56,076,258	\$55,763,881	\$55,451,504	\$55,139,127	\$54,826,750	\$54,514,373	
6.	Average Net Investment		58,106,708	57,794,331	57,481,954	57,169,577	56,857,200	56,544,823	56,232,446	55,920,069	55,607,692	55,295,315	54,982,938	54,670,561	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		\$288,766	\$287,214	\$285,661	\$284,109	\$282,557	\$281,004	\$281,612	\$280,048	\$278,483	\$276,919	\$275,355	\$273,790	\$3,375,518
	b. Debt Component Grossed Up For Taxes (C)		84,105	83,652	83,200	82,748	82,296	81,844	84,002	83,535	83,069	82,602	82,135	81,669	994,857
8.	Investment Expenses														
	a. Depreciation (D)		312,377	312,377	312,377	312,377	312,377	312,377	312,377	312,377	312,377	312,377	312,377	312,377	3,748,524
	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)		685,248	683,243	681,238	679,234	677,230	675,225	677,991	675,960	673,929	671,898	669,867	667,836	8,118,899
	a. Recoverable Costs Allocated to Energy		685,248	683,243	681,238	679,234	677,230	675,225	677,991	675,960	673,929	671,898	669,867	667,836	8,118,899
	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)		685,248	683,243	681,238	679,234	677,230	675,225	677,991	675,960	673,929	671,898	669,867	667,836	8,118,899
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)		\$685,248	\$683,243	\$681,238	\$679,234	\$677,230	\$675,225	\$677,991	\$675,960	\$673,929	\$671,898	\$669,867	\$667,836	\$8,118,899

Notes:

- (A) Applicable depreciable base for Big Bend; account 311.52 (\$25,208,869), 312.52 (\$54,456,221), 315.52 (\$15,914,427), and 316.52 (\$958,616).
- (B) Line 6 x 5.9635% x 1/12 (Jan-Jun) and Line 6 x 6.0096% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 24.522% (expansion factor of 1.32830)
- (C) Line 6 x 1.7369% x 1/12 (Jan-Jun) and Line 6 x 1.7926% 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 (ECRC)
 Calculation of Final True-up Amount for the Period
January 2020 to December 2020

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$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	(33,988,473)	(34,240,547)	(34,492,621)	(34,744,695)	(34,996,769)	(35,248,843)	(35,500,917)	(35,752,991)	(36,005,065)	(36,257,139)	(36,509,213)	(36,761,287)	(37,013,361)	
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)	\$47,776,129	47,524,055	47,271,981	47,019,907	46,767,833	46,515,759	46,263,685	46,011,611	45,759,537	45,507,463	45,255,389	45,003,315	44,751,241	
6.	Average Net Investment		47,650,092	47,398,018	47,145,944	46,893,870	46,641,796	46,389,722	46,137,648	45,885,574	45,633,500	45,381,426	45,129,352	44,877,278	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$236,801	\$235,548	\$234,296	\$233,043	\$231,790	\$230,538	\$231,057	\$229,795	\$228,533	\$227,270	\$226,008	\$224,745	\$2,769,424
b.	Debt Component Grossed Up For Taxes (C)		68,970	68,605	68,240	67,875	67,510	67,145	68,922	68,545	68,169	67,792	67,416	67,039	816,228
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)		557,845	556,227	554,610	552,992	551,374	549,757	552,053	550,414	548,776	547,136	545,498	543,858	6,610,540
a.	Recoverable Costs Allocated to Energy		557,845	556,227	554,610	552,992	551,374	549,757	552,053	550,414	548,776	547,136	545,498	543,858	6,610,540
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)		557,845	556,227	554,610	552,992	551,374	549,757	552,053	550,414	548,776	547,136	545,498	543,858	6,610,540
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)		\$557,845	\$556,227	\$554,610	\$552,992	\$551,374	\$549,757	\$552,053	\$550,414	\$548,776	\$547,136	\$545,498	\$543,858	\$6,610,540

Notes:

- (A) Applicable depreciable base for Big Bend; accounts 311.53 (\$21,689,422), 312.53 (\$45,559,543), 315.53 (\$13,690,954), and 316.53 (\$824,684).
- (B) Line 6 x 5.9635% x 1/12 (Jan-Jun) and Line 6 x 6.0096% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 24.522% (expansion factor of 1.32830)
- (C) Line 6 x 1.7369% x 1/12 (Jan-Jun) and Line 6 x 1.7926% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rate is 3.1%, 3.9%, 4.0%, and 3.4%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of Final True-up Amount for the Period
January 2020 to December 2020

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$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)	\$66,814,861	\$66,814,861	\$66,814,861	\$66,814,861	\$66,814,861	\$66,814,861	\$66,814,861	\$66,814,861	\$66,814,861	\$66,814,861	\$66,814,861	\$66,814,861	\$66,814,861	\$66,814,861
3.	Less: Accumulated Depreciation	(27,075,687)	(27,268,155)	(27,460,623)	(27,653,091)	(27,845,559)	(28,038,027)	(28,230,495)	(28,422,963)	(28,615,431)	(28,807,899)	(29,000,367)	(29,192,835)	(29,385,303)	(29,385,303)
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)	\$39,739,174	\$39,546,706	\$39,354,238	\$39,161,770	\$38,969,302	\$38,776,834	\$38,584,366	\$38,391,898	\$38,199,430	\$38,006,962	\$37,814,494	\$37,622,026	\$37,429,558	
6.	Average Net Investment		39,642,940	39,450,472	39,258,004	39,065,536	38,873,068	38,680,600	38,488,132	38,295,664	38,103,196	37,910,728	37,718,260	37,525,792	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$197,009	\$196,052	\$195,096	\$194,139	\$193,183	\$192,226	\$192,749	\$191,785	\$190,821	\$189,857	\$188,893	\$187,929	\$2,309,739
b.	Debt Component Grossed Up For Taxes (C)		57,380	57,101	56,823	56,544	56,266	55,987	57,495	57,207	56,920	56,632	56,345	56,057	680,757
8.	Investment Expenses														
a.	Depreciation (D)		192,468	192,468	192,468	192,468	192,468	192,468	192,468	192,468	192,468	192,468	192,468	192,468	2,309,616
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)		446,857	445,621	444,387	443,151	441,917	440,681	442,712	441,460	440,209	438,957	437,706	436,454	5,300,112
a.	Recoverable Costs Allocated to Energy		446,857	445,621	444,387	443,151	441,917	440,681	442,712	441,460	440,209	438,957	437,706	436,454	5,300,112
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)		446,857	445,621	444,387	443,151	441,917	440,681	442,712	441,460	440,209	438,957	437,706	436,454	5,300,112
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)		\$446,857	\$445,621	\$444,387	\$443,151	\$441,917	\$440,681	\$442,712	\$441,460	\$440,209	\$438,957	\$437,706	\$436,454	\$5,300,112

Notes:

- (A) Applicable depreciable base for Big Bend; accounts 311.54 (\$16,857,250), 312.54 (\$38,069,546), 315.54 (\$10,642,027), 316.54 (\$687,934), and 315.40 (\$558,103).
- (B) Line 6 x 5.9635% x 1/12 (Jan-Jun) and Line 6 x 6.0096% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 24.522% (expansion factor of 1.32830)
- (C) Line 6 x 1.7369% x 1/12 (Jan-Jun) and Line 6 x 1.7926% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rate is 2.4%, 3.8%, 3.9%, 3.3%, and 3.7%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of Final True-up Amount for the Period
January 2020 to December 2020

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$24,467,806	\$24,467,806	\$24,467,806	\$24,467,806	\$24,467,806	\$24,467,806	\$24,467,806	\$24,467,806	\$24,467,806	\$24,467,806	\$24,467,806	\$24,467,806	\$24,467,806	\$24,467,806
3.	Less: Accumulated Depreciation	(5,834,881)	(5,886,463)	(5,938,045)	(5,989,627)	(6,041,209)	(6,092,791)	(6,144,373)	(6,195,955)	(6,247,537)	(6,299,119)	(6,350,701)	(6,402,283)	(6,453,865)	
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)	\$18,632,925	18,581,343	18,529,761	18,478,179	18,426,597	18,375,015	18,323,433	18,271,851	18,220,269	18,168,687	18,117,105	18,065,523	18,013,941	
6.	Average Net Investment		18,607,134	18,555,552	18,503,970	18,452,388	18,400,806	18,349,224	18,297,642	18,246,060	18,194,478	18,142,896	18,091,314	18,039,732	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$92,470	\$92,213	\$91,957	\$91,701	\$91,444	\$91,188	\$91,635	\$91,376	\$91,118	\$90,860	\$90,601	\$90,343	\$1,096,906
b.	Debt Component Grossed Up For Taxes (C)		26,932	26,858	26,783	26,708	26,634	26,559	27,334	27,257	27,180	27,102	27,025	26,948	323,320
8.	Investment Expenses														
a.	Depreciation (D)		51,582	51,582	51,582	51,582	51,582	51,582	51,582	51,582	51,582	51,582	51,582	51,582	618,984
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)		170,984	170,653	170,322	169,991	169,660	169,329	170,551	170,215	169,880	169,544	169,208	168,873	2,039,210
a.	Recoverable Costs Allocated to Energy		170,984	170,653	170,322	169,991	169,660	169,329	170,551	170,215	169,880	169,544	169,208	168,873	2,039,210
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)		170,984	170,653	170,322	169,991	169,660	169,329	170,551	170,215	169,880	169,544	169,208	168,873	2,039,210
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)		\$170,984	\$170,653	\$170,322	\$169,991	\$169,660	\$169,329	\$170,551	\$170,215	\$169,880	\$169,544	\$169,208	\$168,873	\$2,039,210

Notes:

- (A) Applicable depreciable base for Big Bend; accounts 312.45 (\$23,011,597) and 312.44 (\$1,456,209).
- (B) Line 6 x 5.9635% x 1/12 (Jan-Jun) and Line 6 x 6.0096% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 24.522% (expansion factor of 1.32830)
- (C) Line 6 x 1.7369% x 1/12 (Jan-Jun) and Line 6 x 1.7926% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rate is 2.5% and 3.0%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of Final True-up Amount for the Period
January 2020 to December 2020

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other - AFUDC (excl from CWIP)		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	8,621,413	8,621,413	8,621,413	8,621,413	8,621,413	8,621,413	8,621,413	8,621,413	8,621,413	8,621,413	8,621,413	8,621,413	8,621,413	
3.	Less: Accumulated Depreciation	(1,687,707)	(1,710,003)	(1,732,299)	(1,754,595)	(1,776,891)	(1,799,187)	(1,821,483)	(1,843,779)	(1,866,075)	(1,888,371)	(1,910,667)	(1,932,963)	(1,955,259)	
4.	CWIP - Non-Interest Bearing	13,614	13,614	13,614	13,614	13,614	13,614	13,614	13,614	13,614	13,614	13,614	13,614	13,614	
5.	Net Investment (Lines 2 + 3 + 4)	\$6,947,321	6,925,025	6,902,729	6,880,433	6,858,137	6,835,841	6,813,545	6,791,249	6,768,953	6,746,657	6,724,361	6,702,065	6,679,769	
6.	Average Net Investment		6,936,173	6,913,877	6,891,581	6,869,285	6,846,989	6,824,693	6,802,397	6,780,101	6,757,805	6,735,509	6,713,213	6,690,917	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$34,470	\$34,359	\$34,248	\$34,137	\$34,027	\$33,916	\$34,066	\$33,955	\$33,843	\$33,731	\$33,620	\$33,508	\$407,880
b.	Debt Component Grossed Up For Taxes (C)		10,040	10,007	9,975	9,943	9,910	9,878	10,162	10,128	10,095	10,062	10,028	9,995	120,223
8.	Investment Expenses														
a.	Depreciation (D)		22,296	22,296	22,296	22,296	22,296	22,296	22,296	22,296	22,296	22,296	22,296	22,296	267,552
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)		66,806	66,662	66,519	66,376	66,233	66,090	66,524	66,379	66,234	66,089	65,944	65,799	795,655
a.	Recoverable Costs Allocated to Energy		66,806	66,662	66,519	66,376	66,233	66,090	66,524	66,379	66,234	66,089	65,944	65,799	795,655
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)		66,806	66,662	66,519	66,376	66,233	66,090	66,524	66,379	66,234	66,089	65,944	65,799	795,655
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)		\$66,806	\$66,662	\$66,519	\$66,376	\$66,233	\$66,090	\$66,524	\$66,379	\$66,234	\$66,089	\$65,944	\$65,799	\$795,655

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), 315.46 (\$50,784), 311.40 (\$13,216), 345.81 (\$2,232), 312.54 (\$210,295), and 395.00 (\$35,018).
- (B) Line 6 x 5.9635% x 1/12 (Jan-Jun) and Line 6 x 6.0096% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 24.522% (expansion factor of 1.32830)
- (C) Line 6 x 1.7369% x 1/12 (Jan-Jun) and Line 6 x 1.7926% 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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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of Final True-up Amount for the Period
January 2020 to December 2020

For Project: SO₂ Emissions Allowances
 (in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments														
	a. Purchases/Transfers		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Sales/Transfers		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Auction Proceeds/Other		0	0	0	33	0	0	0	0	0	0	0	0	33
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	(34,280)	(34,269)	(34,269)	(34,269)	(34,263)	(34,263)	(34,263)	(34,260)	(34,260)	(34,260)	(34,249)	(34,249)	(34,249)	
3.	Total Working Capital Balance	(34,280)	(34,269)	(34,269)	(34,269)	(34,263)	(34,263)	(34,263)	(34,260)	(34,260)	(34,260)	(34,249)	(34,249)	(34,249)	
4.	Average Net Working Capital Balance		(\$34,275)	(\$34,269)	(\$34,269)	(\$34,266)	(\$34,263)	(\$34,263)	(\$34,262)	(\$34,260)	(\$34,260)	(\$34,255)	(\$34,249)	(\$34,249)	
5.	Return on Average Net Working Capital Balance														
	a. Equity Component Grossed Up For Taxes (A)		(\$170)	(\$170)	(\$170)	(\$170)	(\$170)	(\$170)	(\$172)	(\$172)	(\$172)	(\$172)	(\$172)	(\$172)	(\$2,052)
	b. Debt Component Grossed Up For Taxes (B)		(50)	(50)	(50)	(50)	(50)	(50)	(51)	(51)	(51)	(51)	(51)	(51)	(606)
6.	Total Return Component		(220)	(220)	(220)	(220)	(220)	(220)	(223)	(223)	(223)	(223)	(223)	(223)	(2,658)
7.	Expenses:														
	a. Gains		0	0	0	(33)	0	0	0	0	0	0	0	0	(33)
	b. Losses		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. SO ₂ Allowance Expense		2	5	4	(6)	0	2	(1)	2	10	1	19	13	52
8.	Net Expenses (D)		2	5	4	(39)	0	2	(1)	2	10	1	19	13	19
9.	Total System Recoverable Expenses (Lines 6 + 8)		(218)	(215)	(216)	(259)	(220)	(218)	(224)	(221)	(213)	(222)	(204)	(210)	(2,639)
	a. Recoverable Costs Allocated to Energy		(218)	(215)	(216)	(259)	(220)	(218)	(224)	(221)	(213)	(222)	(204)	(210)	(2,639)
	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)		(218)	(215)	(216)	(259)	(220)	(218)	(224)	(221)	(213)	(222)	(204)	(210)	(2,640)
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)		(\$218)	(\$215)	(\$216)	(\$259)	(\$220)	(\$218)	(\$224)	(\$221)	(\$213)	(\$222)	(\$204)	(\$210)	(\$2,640)

Notes:

- (A) Line 6 x 5.9635% x 1/12 (Jan-Jun) and Line 6 x 6.0096% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 24.522% (expansion factor of 1.32830)
- (B) Line 6 x 1.7369% x 1/12 (Jan-Jun) and Line 6 x 1.7926% 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

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of Final True-up Amount for the Period
January 2020 to December 2020

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0
b.	Clearings to Plant		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	
3.	Less: Accumulated Depreciation	(3,154,875)	(3,206,754)	(3,258,633)	(3,310,512)	(3,362,391)	(3,414,270)	(3,466,149)	(3,518,028)	(3,569,907)	(3,621,786)	(3,673,665)	(3,725,544)	(3,777,423)	
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)	\$18,312,484	18,260,605	18,208,726	18,156,847	18,104,968	18,053,089	18,001,210	17,949,331	17,897,452	17,845,573	17,793,694	17,741,815	17,689,936	
6.	Average Net Investment		18,286,545	18,234,666	18,182,787	18,130,908	18,079,029	18,027,150	17,975,271	17,923,392	17,871,513	17,819,634	17,767,755	17,715,876	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$90,877	\$90,619	\$90,361	\$90,103	\$89,845	\$89,587	\$90,020	\$89,760	\$89,501	\$89,241	\$88,981	\$88,721	\$1,077,616
b.	Debt Component Grossed Up For Taxes (C)		26,468	26,393	26,318	26,243	26,168	26,093	26,852	26,775	26,697	26,620	26,542	26,465	317,634
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)		169,224	168,891	168,558	168,225	167,892	167,559	168,751	168,414	168,077	167,740	167,402	167,065	2,017,798
a.	Recoverable Costs Allocated to Energy		169,224	168,891	168,558	168,225	167,892	167,559	168,751	168,414	168,077	167,740	167,402	167,065	2,017,798
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)		169,224	168,891	168,558	168,225	167,892	167,559	168,751	168,414	168,077	167,740	167,402	167,065	2,017,798
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)		\$169,224	\$168,891	\$168,558	\$168,225	\$167,892	\$167,559	\$168,751	\$168,414	\$168,077	\$167,740	\$167,402	\$167,065	\$2,017,798

Notes:

- (A) Applicable depreciable base for Big Bend; accounts 311.40
- (B) Line 6 x 5.9635% x 1/12 (Jan-Jun) and Line 6 x 6.0096% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 24.522% (expansion factor of 1.32830)
- (C) Line 6 x 1.7369% x 1/12 (Jan-Jun) and Line 6 x 1.7926% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rate is 2.9%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of Final True-up Amount for the Period
January 2020 to December 2020

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$8,787	\$9,800	\$3,433	\$8,328	\$14,211	\$23,138	\$50,951	\$136,353	\$155,493	\$217,686	\$64,523	\$671,774	\$1,364,478
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)	930,303	930,303	930,303	930,303	930,303	930,303	930,303	930,303	930,303	930,303	930,303	930,303	930,303	
3.	Less: Accumulated Depreciation	(50,121)	(52,425)	(54,729)	(57,033)	(59,337)	(61,641)	(63,945)	(66,249)	(68,553)	(70,857)	(73,161)	(75,465)	(77,769)	
4.	CWIP - Non-Interest Bearing	291,146	299,934	309,734	313,167	321,494	335,706	358,844	409,795	546,148	701,640	919,327	983,850	1,655,624	
5.	Net Investment (Lines 2 + 3 + 4)	1,171,328	1,177,812	1,185,308	1,186,437	1,192,460	1,204,368	1,225,202	1,273,849	1,407,898	1,561,086	1,776,469	1,838,688	2,508,158	
6.	Average Net Investment		1,174,570	1,181,560	1,185,873	1,189,449	1,198,414	1,214,785	1,249,526	1,340,873	1,484,492	1,668,778	1,807,578	2,173,423	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$5,837	\$5,872	\$5,893	\$5,911	\$5,956	\$6,037	\$6,258	\$6,715	\$7,434	\$8,357	\$9,052	\$10,885	\$84,207
b.	Debt Component Grossed Up For Taxes (C)		1,700	1,710	1,716	1,722	1,735	1,758	1,867	2,003	2,218	2,493	2,700	3,247	24,869
8.	Investment Expenses														
a.	Depreciation (D)		2,304	2,304	2,304	2,304	2,304	2,304	2,304	2,304	2,304	2,304	2,304	2,304	27,648
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)		9,841	9,886	9,913	9,937	9,995	10,099	10,429	11,022	11,956	13,154	14,056	16,436	136,724
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		9,841	9,886	9,913	9,937	9,995	10,099	10,429	11,022	11,956	13,154	14,056	16,436	136,724
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)		9,841	9,886	9,913	9,937	9,995	10,099	10,429	11,022	11,956	13,154	14,056	16,436	136,724
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$9,841	\$9,886	\$9,913	\$9,937	\$9,995	\$10,099	\$10,429	\$11,022	\$11,956	\$13,154	\$14,056	\$16,436	\$136,724

Notes:

- (A) Applicable depreciable base for Big Bend; accounts 311.40 (\$261,568) and 312.44 (\$668,735).
- (B) Line 6 x 5.9635% x 1/12 (Jan-Jun) and Line 6 x 6.0096% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 24.522% (expansion factor of 1.32830)
- (C) Line 6 x 1.7369% x 1/12 (Jan-Jun) and Line 6 x 1.7926% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rate is 2.9% and 3.0%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of Final True-up Amount for the Period
January 2020 to December 2020

Form 42-8A
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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	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$17,515	\$23,385	\$29,109	\$30,920	\$43,592	\$62,914	\$50,083	\$36,283	\$29,984	\$33,797	\$89,006	\$63,353	\$509,942
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	681,830	699,345	722,731	751,839	782,759	826,352	889,266	939,349	975,632	1,005,616	1,039,413	1,128,419	1,191,772	
5.	Net Investment (Lines 2 + 3 + 4)	\$681,830	699,345	722,731	751,839	782,759	826,352	889,266	939,349	975,632	1,005,616	1,039,413	1,128,419	1,191,772	
6.	Average Net Investment		690,588	711,038	737,285	767,299	804,555	857,809	914,307	957,491	990,624	1,022,515	1,083,916	1,160,095	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$3,432	\$3,534	\$3,664	\$3,813	\$3,998	\$4,263	\$4,579	\$4,795	\$4,961	\$5,121	\$5,428	\$5,810	\$53,398
b.	Debt Component Grossed Up For Taxes (C)		1,000	1,029	1,067	1,111	1,165	1,242	1,366	1,430	1,480	1,527	1,619	1,733	15,769
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)		4,432	4,563	4,731	4,924	5,163	5,505	5,945	6,225	6,441	6,648	7,047	7,543	69,167
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		4,432	4,563	4,731	4,924	5,163	5,505	5,945	6,225	6,441	6,648	7,047	7,543	69,167
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)		4,432	4,563	4,731	4,924	5,163	5,505	5,945	6,225	6,441	6,648	7,047	7,543	69,167
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$4,432	\$4,563	\$4,731	\$4,924	\$5,163	\$5,505	\$5,945	\$6,225	\$6,441	\$6,648	\$7,047	\$7,543	\$69,167

Notes:

- (A) Applicable depreciable base for Big Bend; accounts TBD depending on type of plant added
- (B) Line 6 x 5.9635% x 1/12 (Jan-Jun) and Line 6 x 6.0096% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 24.522% (expansion factor of 1.32830)
- (C) Line 6 x 1.7369% x 1/12 (Jan-Jun) and Line 6 x 1.7926% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rate is TBD depending on type of plant added
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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DOCKET NO. 20210007-EI
 ECRC 2020 FINAL TRUE-UP
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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of Final True-up Amount for the Period
January 2020 to December 2020

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$3,416	\$4,038	\$22,491	\$20,109	\$23,361	\$24,716	\$21,764	\$13,273	\$18,927	\$20,949	\$204,473	\$2,005,394	\$2,382,912
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	139,594	143,010	147,048	169,538	189,648	213,009	237,725	259,489	272,762	291,690	312,639	517,112	2,522,506	
5.	Net Investment (Lines 2 + 3 + 4)	\$139,594	143,010	147,048	169,538	189,648	213,009	237,725	259,489	272,762	291,690	312,639	517,112	2,522,506	
6.	Average Net Investment		141,302	145,029	158,293	179,593	201,328	225,367	248,607	266,126	282,226	302,164	414,875	1,519,809	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$702	\$721	\$787	\$893	\$1,001	\$1,120	\$1,245	\$1,333	\$1,413	\$1,513	\$2,078	\$7,611	\$20,417
b.	Debt Component Grossed Up For Taxes (C)		205	210	229	260	291	326	371	398	422	451	620	2,270	6,053
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)		907	931	1,016	1,153	1,292	1,446	1,616	1,731	1,835	1,964	2,698	9,881	26,470
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		907	931	1,016	1,153	1,292	1,446	1,616	1,731	1,835	1,964	2,698	9,881	26,470
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)		907	931	1,016	1,153	1,292	1,446	1,616	1,731	1,835	1,964	2,698	9,881	26,470
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$907	\$931	\$1,016	\$1,153	\$1,292	\$1,446	\$1,616	\$1,731	\$1,835	\$1,964	\$2,698	\$9,881	\$26,470

Notes:

- (A) Applicable depreciable base for Big Bend; accounts TBD depending on type of plant added
- (B) Line 6 x 5.9635% x 1/12 (Jan-Jun) and Line 6 x 6.0096% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 24.522% (expansion factor of 1.32830)
- (C) Line 6 x 1.7369% x 1/12 (Jan-Jun) and Line 6 x 1.7926% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rate is TBD depending on type of plant added
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of Final True-up Amount for the Period
January 2020 to December 2020

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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 Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$3,886	\$7,498	\$81,696	\$22,094	\$22,934	\$81,636	\$38,199	\$31,738	\$453,050	\$67,533	\$40,932	\$162,135	\$1,013,331
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	59,601	63,487	70,985	152,681	174,776	197,709	279,345	317,544	349,282	802,332	869,865	910,796	1,072,932	
5.	Net Investment (Lines 2 + 3 + 4)	\$59,601	63,487	70,985	152,681	174,776	197,709	279,345	317,544	349,282	802,332	869,865	910,796	1,072,932	
6.	Average Net Investment		61,544	67,236	111,833	163,728	186,242	238,527	298,445	333,413	575,807	836,098	890,331	991,864	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$306	\$334	\$556	\$814	\$926	\$1,185	\$1,495	\$1,670	\$2,884	\$4,187	\$4,459	\$4,967	\$23,783
b.	Debt Component Grossed Up For Taxes (C)		89	97	162	237	270	345	446	498	860	1,249	1,330	1,482	7,065
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)		395	431	718	1,051	1,196	1,530	1,941	2,168	3,744	5,436	5,789	6,449	30,848
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		395	431	718	1,051	1,196	1,530	1,941	2,168	3,744	5,436	5,789	6,449	30,848
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)		395	431	718	1,051	1,196	1,530	1,941	2,168	3,744	5,436	5,789	6,449	30,848
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$395	\$431	\$718	\$1,051	\$1,196	\$1,530	\$1,941	\$2,168	\$3,744	\$5,436	\$5,789	\$6,449	\$30,848

Notes:

- (A) Applicable depreciable base for Big Bend; accounts TBD depending on type of plant added
- (B) Line 6 x 5.9635% x 1/12 (Jan-Jun) and Line 6 x 6.0096% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 24.522% (expansion factor of 1.32830)
- (C) Line 6 x 1.7369% x 1/12 (Jan-Jun) and Line 6 x 1.7926% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rate is TBD depending on type of plant added
- (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 Final True-up Amount for the Period
January 2020 to June 2020

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Calculation of Revenue Requirement Rate of Return
 (in Dollars)

	(1)	(2)	(3)	(4)
	Jurisdictional Rate Base Actual May 2019 (\$000)	Ratio %	Cost Rate %	Weighted Cost Rate %
Long Term Debt	\$ 1,897,597	31.57%	4.89%	1.5435%
Short Term Debt	211,895	3.52%	2.97%	0.1047%
Preferred Stock	0	0.00%	0.00%	0.0000%
Customer Deposits	94,966	1.58%	2.38%	0.0376%
Common Equity	2,598,065	43.22%	10.25%	4.4297%
Accum. Deferred Inc. Taxes & Zero Cost ITC's	1,125,550	18.72%	0.00%	0.0000%
Deferred ITC - Weighted Cost	<u>83,633</u>	<u>1.39%</u>	7.98%	<u>0.1110%</u>
Total	\$ 6,011,707	100.00%		6.23%

ITC split between Debt and Equity:

Long Term Debt	\$ 1,897,597	Long Term Debt	46.00%
Equity - Preferred	0	Equity - Preferred	0.00%
Equity - Common	<u>2,598,065</u>	Equity - Common	<u>54.00%</u>
Total	\$ 4,495,662	Total	<u>100.00%</u>

Deferred ITC - Weighted Cost:

Debt = 0.1110% * 46.00%	0.0511%
Equity = 0.1110% * 54.00%	<u>0.0599%</u>
Weighted Cost	<u>0.1110%</u>

Total Equity Cost Rate:

Preferred Stock	0.0000%
Common Equity	4.4297%
Deferred ITC - Weighted Cost	<u>0.0599%</u>
	4.4896%
Times Tax Multiplier	1.32830
Total Equity Component	<u>5.9635%</u>

Total Debt Cost Rate:

Long Term Debt	1.5435%
Short Term Debt	0.1047%
Customer Deposits	0.0376%
Deferred ITC - Weighted Cost	<u>0.0511%</u>
Total Debt Component	<u>1.7369%</u>
	<u>7.7004%</u>

Notes:

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

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of Final True-up Amount for the Period
July 2020 to December 2020

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

	(1)	(2)	(3)	(4)
	Jurisdictional Rate Base Actual May 2020 (\$000)	Ratio %	Cost Rate %	Weighted Cost Rate %
Long Term Debt	\$ 2,209,385	33.98%	4.71%	1.6003%
Short Term Debt	196,185	3.02%	2.19%	0.0661%
Preferred Stock	0	0.00%	0.00%	0.0000%
Customer Deposits	93,706	1.44%	2.36%	0.0340%
Common Equity	2,801,776	43.08%	10.25%	4.4160%
Accum. Deferred Inc. Taxes & Zero Cost ITC's	1,034,859	15.91%	0.00%	0.0000%
Deferred ITC - Weighted Cost	<u>166,903</u>	<u>2.57%</u>	7.81%	<u>0.2005%</u>
Total	<u>\$ 6,502,815</u>	<u>100.00%</u>		<u>6.32%</u>

ITC split between Debt and Equity:

Long Term Debt	\$ 2,209,385	Long Term Debt	46.00%
Equity - Preferred	0	Equity - Preferred	0.00%
Equity - Common	<u>2,801,776</u>	Equity - Common	<u>54.00%</u>
Total	<u>\$ 5,011,162</u>	Total	<u>100.00%</u>

Deferred ITC - Weighted Cost:

Debt = 0.2005% * 46.00%	0.0922%
Equity = 0.2005% * 54.00%	<u>0.1083%</u>
Weighted Cost	<u>0.2005%</u>

Total Equity Cost Rate:

Preferred Stock	0.0000%
Common Equity	4.4160%
Deferred ITC - Weighted Cost	<u>0.1083%</u>
	4.5243%
Times Tax Multiplier	1.32830
Total Equity Component	<u>6.0096%</u>

Total Debt Cost Rate:

Long Term Debt	1.6003%
Short Term Debt	0.0661%
Customer Deposits	0.0340%
Deferred ITC - Weighted Cost	<u>0.0922%</u>
Total Debt Component	<u>1.7926%</u>
	<u>7.8022%</u>

Notes:

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