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April 9, 2021

## ELECTRONIC FILING

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

Re: Docket 20210034-EI, Petition for Rate Increase by Tampa Electric Company

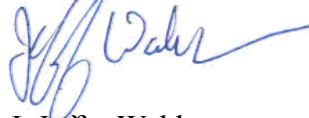
Dear Mr. Teitzman:

Attached for filing on behalf of Tampa Electric Company in the above-referenced docket are the Minimum Filing Requirements – Schedule C – Net Operating Income Projected Test Year 2022.

Thank you for your assistance in connection with this matter.

(Document 26 of 34)

Sincerely,



J. Jeffrey Wahlen

JJW/ne  
Attachment

cc: Richard Gentry, Public Counsel  
Jon Moyle, FIPUG

**MINIMUM FILING REQUIREMENTS INDEX**

**SCHEDULE C – NET OPERATING INCOME**

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**SCHEDULE C – NET OPERATING INCOME**

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**SCHEDULE C – NET OPERATING INCOME**

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**SCHEDULE C – NET OPERATING INCOME**

<b>MFR Schedule</b>	<b>Witness</b>	<b>Title</b>	<b>Bates Stamped Page No.</b>
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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION Provide the calculation of jurisdictional net operating income for the test year, the prior year and the most recent historical year.

Type of data shown:

XX Projected Test Year Ended 12/31/2022

Projected Prior Year Ended 12/31/2021

Historical Prior Year Ended 12/31/2020

Witness: J. S. Chronister/ A. S. Lewis/ L. J. Vogt

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 20210034-EI

(Dollars in 000's)

Line No.	Account Number	Account Name	(1) Total Company Per Books	(2) Non- Electric Utility	(3) Total Electric (1)-(2)	(4) Jurisdictional Factor	(5) Jurisdictional Amount (3)x(4)	(6) Commission Jurisdictional Adjustments (Schedule C-2)	(7) Company Jurisdictional Adjustments (Schedule C-2)	(8) Adjusted Jurisdictional Amount (5)+(6)
1										
2										
3		Revenue From Sales	\$ 1,950,545	\$ -	\$ 1,950,545	1.000000	\$ 1,950,545	\$ (781,257)	\$ -	\$ 1,169,288
4										
5		Other Operating	30,075	-	30,075	0.745909	22,433	10,440	-	32,873
6										
7		Total Operating Revenues	1,980,620	-	1,980,620		1,972,979	(770,818)	-	1,202,161
8										
9		Other O&M	419,415	-	419,415	0.996330	417,876	(63,967)	-	353,909
10										
11		Fuel	545,411	-	545,411	1.000000	545,411	(544,481)	-	930
12										
13		Purchased Power	4,436	-	4,436	1.000000	4,436	(4,436)	-	0
14										
15		Deferred Costs	(13,498)	-	(13,498)	1.000000	(13,498)	13,498	-	(0)
16										
17		Depreciation & Amortization	488,022	-	488,022	0.994552	485,363	(33,292)	-	452,071
18										
19		Taxes Other Than Income Taxes	184,592	-	184,592	0.996622	183,969	(97,147)	-	86,821
20										
21		Income Taxes	21,243	225	21,018	0.915956	19,252	(20,204)	-	(952)
22										
23		(Gain)/Loss on Disposal of Plant	-	-	-	-	-	-	-	-
24		Total Operating Expenses	1,649,622	225	1,649,398		1,642,809	(750,029)	-	892,781
25										
26		Net Operating Income	\$ 330,998	\$ (225)	\$ 331,223		\$ 330,169	\$ (20,789)	\$ -	\$ 309,380
27										
28										
29										
30										
31										
32		(1) Non-Clause Recoverable Fuel - Pursuant to FPSC Order No. 14546, issued July 8, 1985 in Docket 19850001-EI, certain "types of fossil-fuel								
33		related costs are more appropriately considered in the computation of base rates." these include transportation between storage facilities or								
34		generating plants, O&M expenses at generation plants or storage facilities such as unloading and fuel handling, fuel procurement administrative								
35		functions and fuel additives not blended with fuel or injected into the boiler prior to burning.								
36										
37										
38										
39		Totals may be affected due to rounding.								



FLORIDA PUBLIC SERVICE COMMISSION

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XX Projected Prior Year Ended 12/31/2021

Historical Prior Year Ended 12/31/2020

Witness: J. S. Chronister/ A. S. Lewis/ L. J. Vogt

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 20210034-EI

(Dollars in 000's)

Line No.	Account Number	Account Name	(1) Total Company Per Books	(2) Non- Electric Utility	(3) Total Electric (1)-(2)	(4) Jurisdictional Factor	(5) Jurisdictional Amount (3)x(4)	(6) Commission Jurisdictional Adjustments (Schedule C-2)	(7) Company Jurisdictional Adjustments (Schedule C-2)	(8) Adjusted Jurisdictional Amount (5)+(6)
1										
2										
3		Revenue From Sales	\$1,991,138	\$ -	\$1,991,138	1.000000	\$1,991,138	\$ (836,429)	\$ -	\$ 1,154,709
4										
5		Other Operating	39,987	-	39,987	0.808893	32,345	4,964	-	37,309
6										
7		Total Operating Revenues	2,031,125	-	2,031,125		2,023,484	(831,465)	-	1,192,018
8										
9		Other O&M	417,498	-	417,498	0.995471	415,607	(72,497)	-	343,110
10										
11		Fuel	576,531	-	576,531	1.000000	576,531	(575,537)	-	994
12										
13		Purchased Power	16,920	-	16,920	1.000000	16,920	(16,920)	-	0
14										
15		Deferred Costs	8,325	-	8,325	1.000000	8,325	(8,325)	-	0
16										
17		Depreciation & Amortization	374,739	-	374,739	0.993633	372,353	(27,533)	-	344,820
18										
19		Taxes Other Than Income Taxes	182,135	-	182,135	0.996659	181,527	(98,036)	-	83,491
20										
21		Income Taxes	51,016	(292)	51,307	0.979748	50,268	(8,330)	-	41,938
22										
23		(Gain)/Loss on Disposal of Plant	-	-	-	-	-	-	-	-
24		Total Operating Expenses	1,627,165	(292)	1,627,457		1,621,532	(807,179)	-	814,354
25										
26		Net Operating Income	\$ 403,961	\$ 292	\$ 403,669		\$ 401,951	\$ (24,287)	\$ -	\$ 377,665
27										
28										
29										
30										
31										
32		(1) Non-Clause Recoverable Fuel - Pursuant to FPSC Order No. 14546, issued July 8, 1985 in Docket 19850001-EI, certain "types of fossil-fuel								
33		related costs are more appropriately considered in the computation of base rates," these include transportation between storage facilities or								
34		generating plants, O&M expenses at generation plants or storage facilities such as unloading and fuel handling, fuel procurement administrative								
35		functions and fuel additives not blended with fuel or injected into the boiler prior to burning.								
36										
37										
38										
39		Totals may be affected due to rounding.								

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the calculation of jurisdictional net operating income for the test year, the prior year and the most recent historical year.

Type of data shown:

Projected Test Year Ended 12/31/2022

Projected Prior Year Ended 12/31/2021

XX Historical Prior Year Ended 12/31/2020

Witness: J. S. Chronister/ A. S. Lewis/ L. J. Vogt

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 20210034-EI

(Dollars in 000's)

Line No.	Account Number	Account Name	(1) Total Company Per Books	(2) Non- Electric Utility	(3) Total Electric (1)-(2)	(4) Jurisdictional Factor	(5) Jurisdictional Amount (3)x(4)	(6) Commission Jurisdictional Adjustments (Schedule C-2)	(7) Company Jurisdictional Adjustments (Schedule C-2)	(8) Adjusted Jurisdictional Amount (5)+(6)
1										
2										
3		Revenue From Sales	\$1,824,936	\$ -	\$1,824,936	1.000000	\$1,824,936	\$ (643,761)	\$ -	\$ 1,181,174
4										
5		Other Operating	24,361	-	24,361	0.665754	16,219	32,053	-	48,271
6										
7		Total Operating Revenues	1,849,297	-	1,849,297		1,841,154	(611,709)	-	1,229,446
8										
9		Other O&M	393,139	-	393,139	0.994827	391,105	(42,370)	-	348,735
10										
11		Fuel	416,463	-	416,463	1.000000	416,463	(414,312)	-	2,150
12										
13		Purchased Power	83,333	-	83,333	1.000000	83,333	(83,327)	-	6
14										
15		Deferred Costs	(69,233)	-	(69,233)	1.000000	(69,233)	69,233	-	-
16										
17		Depreciation & Amortization	338,046	-	338,046	0.993373	335,805	(25,395)	-	310,410
18										
19		Taxes Other Than Income Taxes	160,497	-	160,497	0.996426	159,923	(85,713)	-	74,210
20										
21		Income Taxes	66,285	(678)	66,964	0.985436	65,988	(7,054)	-	58,934
22										
23		(Gain)/Loss on Disposal of Plant	(27)	-	(27)	0.992208	(27)	-	-	(27)
24		Total Operating Expenses	1,388,501	(678)	1,389,179		1,383,357	(588,938)	-	794,418
25										
26		Net Operating Income	\$ 460,796	\$ 678	\$ 460,118		\$ 457,798	\$ (22,770)	\$ -	\$ 435,028
27										
28										
29										
30										
31										
32		(1) Non-Clause Recoverable Fuel - Pursuant to FPSC Order No. 14546, issued July 8, 1985 in Docket 19850001-EI, certain "types of fossil-fuel								
33		related costs are more appropriately considered in the computation of base rates," these include transportation between storage facilities or								
34		generating plants, O&M expenses at generation plants or storage facilities such as unloading and fuel handling, fuel procurement administrative								
35		functions and fuel additives not blended with fuel or injected into the boiler prior to burning.								
36										
37										
38										
39		Totals may be affected due to rounding.								

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION Provide a schedule of net operating income adjustments for the test year, the prior year and the most recent historical year. Provide the details of all adjustments on Schedule C-3.

Type of data shown:

XX Projected Test Year Ended 12/31/2022

Projected Prior Year Ended 12/31/2021

Historical Prior Year Ended 12/31/2020

Witness: J. S. Chronister/ A. S. Lewis

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 20210034-EI

(Dollars in 000's)

Line No.	Account Number	Account Name	Jurisdictional Per Books Schedule C-1 Col. 5	Commission Adjustments										
				(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)		
				Conservation Revenues & Expenses	Environmental Revenues & Expenses	Storm Protection Revenues & Expenses	Franchise Fees / Gross Receipts Tax	Fuel Rev & Exp	Industry Assoc. Dues	Solaris and Waterfall	Stockholder Relations Adjustment	GPIF Revenues/ Penalties		
1														
2														
3		Revenue From Sales	\$ 1,950,545	\$ (44,471)	\$ (49,409)	\$ (45,564)	\$ (94,189)	\$ (547,624)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4														
5		Other Operating	22,433	(690)	(914)	334	-	11,709	-	-	-	-	-	-
6														
7		Total Operating Revenues	1,972,979	(45,161)	(50,323)	(45,230)	(94,189)	(535,915)	-	-	-	-	-	-
8														
9		Other O&M	417,876	(39,583)	(1,260)	(22,858)	-	(102)	(25)	(4)	(134)	-	-	-
10														
11		Fuel	545,411	-	-	-	-	(544,481)	-	-	-	-	-	-
12														
13		Purchased Power	4,436	-	-	-	-	(4,436)	-	-	-	-	-	-
14														
15		Deferred Costs	(13,498)	-	-	-	-	13,498	-	-	-	-	-	-
16														
17		Depreciation & Amortization	485,363	(5,873)	(24,140)	(3,094)	-	-	-	-	-	-	-	-
18														
19		Taxes Other Than Income Taxes	183,969	(32)	(36)	(2,412)	(94,154)	(394)	-	-	-	-	-	-
20														
21		Income Taxes	19,252	79	(6,305)	(4,275)	(9)	(5)	6	1	34	-	-	-
22														
23		(Gain)/Loss on Disposal of Plant	-	-	-	-	-	-	-	-	-	-	-	-
24		Total Operating Expenses	1,642,809	(45,409)	(31,741)	(32,640)	(94,163)	(535,920)	(18)	(3)	(100)	-	-	-
25														
26		Net Operating Income	\$ 330,169	\$ 249	\$ (18,582)	\$ (12,590)	\$ (26)	\$ 5	\$ 18	\$ 3	\$ 100	\$ -	\$ -	\$ -
27														
28														
29														
30														
31														
32														
33														
34														
35														
36														
37														
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39		Totals may be affected due to rounding.												

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EXPLANATION Provide a schedule of net operating income adjustments for the test year, the prior year and the most recent historical year. Provide the details of all adjustments on Schedule C-3.

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XX Projected Test Year Ended 12/31/2022

Projected Prior Year Ended 12/31/2021

Historical Prior Year Ended 12/31/2020

Witness: J. S. Chronister/ A. S. Lewis

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 20210034-EI

(Dollars in 000's)

Line No.	Account Number	Account Name	Commission Adjustments			(13) Total Adjustments	(14) Jurisdictional Adjusted Per Commission
			(10) Acq Adj	(11) Income Tax True-Up	(12) Parent Debt Adjustment		
1							
2							
3		Revenue From Sales	\$ -	\$ -	\$ -	\$ (781,257)	\$ 1,169,288
4							
5		Other Operating	-	-	-	10,440	32,873
6							
7		Total Operating Revenues	-	-	-	(770,818)	1,202,161
8							
9		Other O&M	-	-	-	(63,967)	353,909
10							
11		Fuel	-	-	-	(544,481)	930
12							
13		Purchased Power	-	-	-	(4,436)	-
14							
15		Deferred Costs	-	-	-	13,498	(0)
16							
17		Depreciation & Amortization	(185)	-	-	(33,292)	452,072
18							
19		Taxes Other Than Income Taxes	(119)	-	-	(97,147)	86,822
20							
21		Income Taxes	77	(100)	(9,707)	(20,204)	(952)
22							
23		(Gain)/Loss on Disposal of Plant	-	-	-	-	-
24		Total Operating Expenses	(227)	(100)	(9,707)	(750,028)	892,781
25							
26		Net Operating Income	\$ 227	\$ 100	\$ 9,707	\$ (20,789)	\$ 309,380
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39		Totals may be affected due to rounding.					

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FLORIDA PUBLIC SERVICE COMMISSION

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Projected Test Year Ended 12/31/2022

XX Projected Prior Year Ended 12/31/2021

COMPANY: TAMPA ELECTRIC COMPANY

Historical Prior Year Ended 12/31/2020

Witness: J. S. Chronister/ A. S. Lewis

DOCKET No. 20210034-EI

(Dollars in 000's)

Line No.	Account Number	Account Name	Jurisdictional Per Books Schedule C-1 Col. 5	Commission Adjustments										
				(1) Conservation Revenues & Expenses	(2) Environmental Revenues & Expenses	(3) Storm Protection Revenues & Expenses	(4) Franchise Fees / Gross Receipts Tax	(5) Fuel Rev & Exp	(6) Industry Assoc. Dues	(7) Solaris and Waterfall	(8) Stockholder Relations Adjustment	(9) GPIF Revenues/ Penalties		
1														
2														
3		Revenue From Sales	\$ 1,991,138	\$ (29,588)	\$ (52,177)	\$ (39,301)	\$ (96,238)	\$ (616,265)	\$ -	\$ -	\$ -	\$ -	\$ (2,860)	
4														
5		Other Operating	32,345	(14,730)	3,684	2,250	-	13,759	-	-	-	-	-	
6														
7		Total Operating Revenues	2,023,484	(44,317)	(48,493)	(37,052)	(96,238)	(602,505)	-	-	-	-	(2,860)	
8														
9		Other O&M	415,607	(38,410)	(4,109)	(29,718)	-	(99)	(24)	(4)	(134)	-	-	
10														
11		Fuel	576,531	-	-	-	-	(575,537)	-	-	-	-	-	
12														
13		Purchased Power	16,920	-	-	-	-	(16,920)	-	-	-	-	-	
14														
15		Deferred Costs	8,325	-	-	-	-	(8,325)	-	-	-	-	-	
16														
17		Depreciation & Amortization	372,353	(6,020)	(20,082)	(1,247)	-	-	-	-	-	-	-	
18														
19		Taxes Other Than Income Taxes	181,527	(21)	(38)	(35)	(96,203)	(1,624)	-	-	-	-	(2)	
20														
21		Income Taxes	50,268	21	(5,949)	(1,486)	(9)	(16)	6	1	33	(701)		
22														
23		(Gain)/Loss on Disposal of Plant	-	-	-	-	-	-	-	-	-	-	-	
24		Total Operating Expenses	1,621,532	(44,430)	(30,177)	(32,485)	(96,212)	(602,522)	(18)	(3)	(101)	(703)		
25														
26		Net Operating Income	\$ 401,951	\$ 113	\$ (18,316)	\$ (4,566)	\$ (26)	\$ 16	\$ 18	\$ 3	\$ 101	\$ (2,157)		
27														
28														
29														
30														
31														
32														
33														
34														
35														
36														
37														
38														
39		Totals may be affected due to rounding.												

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FLORIDA PUBLIC SERVICE COMMISSION

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XX Projected Prior Year Ended 12/31/2021

Historical Prior Year Ended 12/31/2020

Witness: J. S. Chronister/ A. S. Lewis

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 20210034-EI

(Dollars in 000's)

Line No.	Account Number	Account Name	Commission Adjustments				(14)
			(10) Acq Adj	(11) Income Tax True-Up	(12) Asset Optimization Incentive Program	(13) Total Adjustments	Jurisdictional Adjusted Per Commission
1							
2							
3		Revenue From Sales	\$ -	\$ -	\$ -	\$ (836,429)	\$ 1,154,709
4							
5		Other Operating	-	-	-	4,964	37,309
6							
7		Total Operating Revenues	-	-	-	(831,465)	1,192,018
8							
9		Other O&M	-	-	-	(72,497)	343,110
10							
11		Fuel	-	-	-	(575,537)	994
12							
13		Purchased Power	-	-	-	(16,920)	-
14							
15		Deferred Costs	-	-	-	(8,325)	-
16							
17		Depreciation & Amortization	(185)	-	-	(27,533)	344,820
18							
19		Taxes Other Than Income Taxes	(113)	-	-	(98,036)	83,491
20							
21		Income Taxes	73	(303)	-	(8,330)	41,938
22							
23		(Gain)/Loss on Disposal of Plant	-	-	-	-	-
24		Total Operating Expenses	(224)	(303)	-	(807,179)	814,354
25							
26		Net Operating Income	\$ 224	\$ 303	\$ -	\$ (24,287)	\$ 377,665
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39		Totals may be affected due to rounding.					

7

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION Provide a schedule of net operating income adjustments for the test year, the prior year and the most recent historical year. Provide the details of all adjustments on Schedule C-3.

Type of data shown:

Projected Test Year Ended 12/31/2022

Projected Prior Year Ended 12/31/2021

XX Historical Prior Year Ended 12/31/2020

Witness: J. S. Chronister / A. S. Lewis

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 20210034-EI

(Dollars in 000's)

Line No.	Account Number	Account Name	Jurisdictional Per Books Schedule C-1 Col. 5	Commission Adjustments										
				(1) Conservation Revenues & Expenses	(2) Environmental Revenues & Expenses	(3) Storm Protection Revenues & Expenses	(4) Franchise Fees / Gross Receipts Tax	(5) Fuel Rev & Exp	(6) Industry Assoc. Dues	(7) Solaris and Waterfall	(8) Optional Provision & 3rd Party	(9) GPIF Revenues/ Penalties		
1														
2														
3		Revenue From Sales	\$ 1,824,936	\$ (42,155)	\$ (48,484)	\$ -	\$ (85,336)	\$ (462,358)	\$ -	\$ -	\$ -	\$ -	\$ (4,144)	
4														
5		Other Operating	16,219	4,274	(3,995)	-	-	31,773	-	-	-	-	-	
6														
7		Total Operating Revenues	1,841,154	(37,881)	(52,479)	-	(85,336)	(430,585)	-	-	-	-	(4,144)	
8														
9		Other O&M	391,105	(34,202)	(8,220)	216	-	(164)	4	(4)	-	-	-	
10														
11		Fuel (1)	416,463	-	-	-	-	(414,312)	-	-	-	-	-	
12														
13		Purchased Power	83,333	-	-	-	-	(83,327)	-	-	-	-	-	
14														
15		Deferred Costs	(69,233)	-	-	-	-	69,233	-	-	-	-	-	
16														
17		Depreciation & Amortization	335,805	(3,504)	(20,070)	(4)	-	(1,632)	-	-	-	-	-	
18														
19		Taxes Other Than Income Taxes	159,923	(30)	(35)	-	(85,185)	(357)	-	-	-	-	(3)	
20														
21		Income Taxes	65,988	(12)	(5,912)	(53)	(37)	23	(1)	1	-	-	(1,016)	
22														
23		(Gain)/Loss on Disposal of Plant	(27)	-	-	-	-	-	-	-	-	-	-	
24		Total Operating Expenses	1,383,356	(37,749)	(34,236)	160	(85,222)	(430,537)	3	(3)	-	-	(1,019)	
25														
26		Net Operating Income	\$ 457,798	\$ (132)	\$ (18,242)	\$ (160)	\$ (114)	\$ (47)	\$ (3)	\$ 3	\$ -	\$ -	\$ (3,126)	
27														
28														
29														
30														
31														
32														
33														
34														
35														
36														
37														
38														
39		Totals may be affected due to rounding.												

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION Provide a schedule of net operating income adjustments for the test year, the prior year and the most recent historical year. Provide the details of all adjustments on Schedule C-3.

Type of data shown:

Projected Test Year Ended 12/31/2022

Projected Prior Year Ended 12/31/2021

XX Historical Prior Year Ended 12/31/2020

Witness: J. S. Chronister / A. S. Lewis

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 20210034-EI

(Dollars in 000's)

Line No.	Account Number	Account Name	Commission Adjustments				(14)
			(10) Acq Adj	(11) Income Tax True-Up	(12) Asset Optimization Incentive Program	(13) Total Adjustments	Jurisdictional Adjusted Per Commission
1							
2							
3		Revenue From Sales	\$ -	\$ -	\$ (1,285)	\$ (643,761)	\$ 1,181,174
4							
5		Other Operating	-	-	-	32,053	48,271
6							
7		Total Operating Revenues	-	-	(1,285)	(611,709)	1,229,446
8							
9		Other O&M	-	-	-	(42,370)	348,735
10							
11		Fuel	-	-	-	(414,312)	2,150
12							
13		Purchased Power	-	-	-	(83,327)	6
14							
15		Deferred Costs	-	-	-	69,233	-
16							
17		Depreciation & Amortization	(185)	-	-	(25,395)	310,410
18							
19		Taxes Other Than Income Taxes	(102)	-	-	(85,713)	74,210
20							
21		Income Taxes	70	197	(315)	(7,054)	58,934
22							
23		(Gain)/Loss on Disposal of Plant	-	-	-	-	(27)
24		Total Operating Expenses	(216)	197	(315)	(588,938)	794,418
25							
26		Net Operating Income	\$ 216	\$ (197)	\$ (970)	\$ (22,770)	\$ 435,028
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39		Totals may be affected due to rounding.					

6



FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION List and explain all proposed adjustments to net operating income for the test year, the prior year and the most recent historical year.

Type of data shown:

XX Projected Test Year Ended 12/31/2022  
 Projected Prior Year Ended 12/31/2021  
 Historical Prior Year Ended 12/31/2020  
 Witness: J. S. Chronister/ A. S. Lewis/  
 L. J. Vogt

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 20210034-EI

(Dollars in 000's)

Line No.	Adjustment	Reason for Adjustment or Omission (Provide Supporting Schedules)	(1)	(2)	(3)	
			Total Adjustment	Jurisdictional Factor	Jurisdictional Adjustment	
1	Commission Adjustments					
2	Conservation Revenues and Expenses	To remove conservation revenues and expenses that are recoverable through the ECCR	\$ 249	1.000000	\$ 249	
3						
4	Environmental Revenues and Expenses	To remove environmental revenues and expenses that are recoverable through the ECRC clause	(18,582)	1.000000	(18,582)	
5						
6	Storm Protection Plan Revenues and Expenses	To remove storm protection plan revenues and expenses that are recoverable through the SPPCRC	(12,590)	1.000000	(12,590)	
7						
8	Franchise Fees and Gross receipts Tax	To remove franchise fee and gross receipt tax	(26)	1.000000	(26)	
9						
10	Fuel Revenues and Expenses	To remove fuel revenues and expenses which are recoverable through the fuel adjustment clause	5	1.000000	5	
11						
12						
13	Industry Assoc.Dues/Economic Development	To remove industry association dues and 5% of economic development expenses that have been determined to be non-utility related and one-third of EEI dues consistent with past Commission policy	19	0.995690	18	
14						
15						
16	Solaris and Waterfall	To remove the portion of lease expenses associated with the Solaris and the waterfall which were disallowed in Order No. 12663	3	0.995690	3	
17						
18						
19	GPIF Revenues/Penalties	To remove income/expenses associated with GPIF revenues/penalties	-	1.000000	-	
20						
21	Acquisition Amortization	To remove amortization expense associated with the OUC acquisition of transmission line	228	0.994552	227	
22						
23	Income Tax True-Up - Commission Adjs.	To synchronize interest supported by the capital structure after reconciling to rate base	103	0.969265	100	
24						
25	Stockholder Relations	To remove A&G expenses associated with stockholder relations	100	0.995690	100	
26						
27	Parent Debt Adjustment	To remove the impacts of the parent debt adjustment	9,707	1.000000	9,707	
28						
29						
30	Total Commission Adjustments		<u>\$ (20,784)</u>		<u>\$ (20,789)</u>	
31						
32						
33						
34						
35						
36						
37						
38						
39	Totals may be affected due to rounding.					

Supporting Schedules:

Recap Schedules: C-2

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION List and explain all proposed adjustments to net operating income for the test year, the prior year and the most recent historical year.

Type of data shown:

Projected Test Year Ended 12/31/2022

XX Projected Prior Year Ended 12/31/2021

Historical Prior Year Ended 12/31/2020

Witness: J. S. Chronister/ A. S. Lewis/

L. J. Vogt

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 20210034-EI

(Dollars in 000's)

Line No.	Adjustment	Reason for Adjustment or Omission (Provide Supporting Schedules)	(1)	(2)	(3)
			Total Adjustment	Jurisdictional Factor	Jurisdictional Adjustment
1	Commission Adjustments				
2	Conservation Revenues and Expenses	To remove conservation revenues and expenses that are recoverable through the ECCR	\$ 113	1.000000	\$ 113
3					
4	Environmental Revenues and Expenses	To remove environmental revenues and expenses that are recoverable through the ECRC clause	(18,316)	1.000000	(18,316)
5					
6	Storm Protection Plan Revenues and Expenses	To remove storm protection plan revenues and expenses that are recoverable through the SPPCRC	(4,566)	1.000000	(4,566)
7					
8	Franchise Fees and Gross receipts Tax	To remove franchise fee and gross receipt tax	(26)	1.000000	(26)
9					
10	Fuel Revenues and Expenses	To remove fuel revenues and expenses which are recoverable through the fuel adjustment clause	16	1.000000	16
11					
12					
13	Industry Assoc.Dues/Economic Development	To remove industry association dues and 5% of economic development expenses that have been determined to be non-utility related and one-third of EEI dues consistent with past Commission policy	18	0.996284	18
14					
15					
16	Solaris and Waterfall	To remove the portion of lease expenses associated with the Solaris and the waterfall which were disallowed in Order No. 12663	3	0.996284	3
17					
18					
19	GPIF Revenues/Penalties	To remove income/expenses associated with GPIF revenues/penalties	(2,157)	1.000000	(2,157)
20					
21	Acquisition Amortization	To remove amortization expense associated with the OUC acquisition of transmission line	226	0.993706	224
22					
23	Income Tax True-Up - Commission Adjs.	To synchronize interest supported by the capital structure after reconciling to rate base	306	0.991786	303
24					
25	Stockholder Relations	To remove A&G expenses associated with stockholder relations	101	0.996284	101
26					
27	Asset Optimization Incentive Plan	To remove the impacts of the asset optimization incentive plan	-	1.000000	-
28					
29					
30	Total Commission Adjustments		<u>\$ (24,282)</u>		<u>\$ (24,287)</u>
31					
32					
33					
34					
35					
36					
37					
38					
39	Totals may be affected due to rounding.				

Supporting Schedules:

Recap Schedules: C-2

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION List and explain all proposed adjustments to net operating income for the test year, the prior year and the most recent historical year.

Type of data shown:

Projected Test Year Ended 12/31/2022

Projected Prior Year Ended 12/31/2021

XX Historical Prior Year Ended 12/31/2020

Witness: J. S. Chronister/ A. S. Lewis/

L. J. Vogt

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 20210034-EI

(Dollars in 000's)

Line No.	Adjustment	Reason for Adjustment or Omission (Provide Supporting Schedules)	(1)	(2)	(3)
			Total Adjustment	Jurisdictional Factor	Jurisdictional Adjustment
1	Commission Adjustments				
2	Conservation Revenues and Expenses	To remove conservation revenues and expenses that are recoverable through the ECCR	\$ (132)	1.000000	\$ (132)
3					
4	Environmental Revenues and Expenses	To remove environmental revenues and expenses that are recoverable through the ECRC clause	(18,242)	1.000000	(18,242)
5					
6	Storm Protection Plan Revenues and Expenses	To remove storm protection plan revenues and expenses that are recoverable through the SPPCRC	(160)	1.000000	(160)
7					
8	Franchise Fees and Gross receipts Tax	To remove franchise fee and gross receipt tax	(114)	1.000000	(114)
9					
10	Fuel Revenues and Expenses	To remove fuel revenues and expenses which are recoverable through the fuel adjustment clause	(47)	1.000000	(47)
11					
12					
13	Industry Assoc.Dues/Economic Development	To remove industry association dues and 5% of economic development expenses that have been determined to be non-utility related and one-third of EEI dues consistent with past Commission policy	(3)	0.995243	(3)
14					
15					
16	Solaris and Waterfall	To remove the portion of lease expenses associated with the Solaris and the waterfall which were disallowed in Order No. 12663	3	0.994886	3
17					
18					
19	GPIF Revenues/Penalties	To remove income/expenses associated with GPIF revenues/penalties	(3,126)	1.000000	(3,126)
20					
21	Acquisition Amortization	To remove amortization expense associated with the OUC acquisition of transmission line	218	0.993376	216
22					
23	Income Tax True-Up - Commission Adjs.	To synchronize interest supported by the capital structure after reconciling to rate base	(199)	0.991217	(197)
24					
25	Asset Optimization Incentive Plan	To remove the impacts of the asset optimization incentive plan	(970)	1.000000	(970)
26					
27					
28	Total Commission Adjustments		<u>\$ (22,771)</u>		<u>\$ (22,770)</u>
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39	Totals may be affected due to rounding.				

Supporting Schedules:

Recap Schedules: C-2

12

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide jurisdictional factors for net operating income for the test year, and the most recent historical year if the test year is projected.

Type of data shown:

XX Projected Test Year Ended 12/31/2022  
 Projected Prior Year Ended 12/31/2021  
 Historical Prior Year Ended 12/31/2020  
 Witness: J. S. Chronister/ A. S. Lewis/  
 L. J. Vogt

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 20210034-EI

(Dollars in 000's)

Line No.	Account No.	Account Title	(1) Total Company	(2) FPSC Jurisdictional	(3) Jurisdictional Separation Factor
1					
2	440-447	Operating Revenues	\$1,980,620	\$1,972,979	0.996142
3					
4					
5		Oper & Maint Exp			
6		Steam Production Exp			
7		Operations			
8	500	Oper, Supv & Eng	3,267	3,267	1.000000
9	501	Fuel	55,621	55,621	1.000000
10	502	Steam Expense	12,725	12,725	1.000000
11	503	Steam From Oth Sources	-	-	-
12	505	Electric Expense	2,814	2,814	1.000000
13	506	Misc Steam Expense	7,783	7,783	1.000000
14	507	Rents	-	-	-
15	509	Allowances	-	-	-
16		Total Steam Oper Exp	<u>82,210</u>	<u>82,210</u>	1.000000
17		Maintenance			
18	510	Mtce, Supv & Eng	450	450	1.000000
19	511	Mtce Of Structures	4,786	4,786	1.000000
20	512	Mtce Of Boiler Plant	21,797	21,797	1.000000
21	513	Mtce Of Electric Plt	4,900	4,900	1.000000
22	514	Mtce Misc Plant	2,771	2,771	1.000000
23		Total Steam Mtce Exp	<u>34,704</u>	<u>34,704</u>	1.000000
24					
25		Other Production Exp			
26		Operations			
27	546	Oper, Supv & Eng	461	461	1.000000
28	547	Fuel	489,790	489,790	1.000000
29	548	Generation Expense	20,967	20,967	1.000000
30	549	Misc Other Power Exp	7,395	7,395	1.000000
31	550	Rents	-	-	-
32		Total Other Oper Exp	<u>518,613</u>	<u>518,613</u>	1.000000
33		Maintenance			
34	551	Mtce, Supv & Eng	901	901	1.000000
35	552	Mtce Of Structures	3,299	3,299	1.000000
36	553	Mtce Of General Plant	10,430	10,430	1.000000
37	554	Mtce Other Misc	961	961	1.000000
38	555	Purchased Power	4,436	4,436	1.000000
39	556	Load Dispatching	1,077	1,077	1.000000
40		Total Other Mtce Exp	<u>21,104</u>	<u>21,104</u>	1.000000
41					
42					
43					
44					
45					
46					
47					
48					

49 Totals may be affected due to rounding.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide jurisdictional factors for net operating income for the test year, and the most recent historical year if the test year is projected.

Type of data shown:

XX Projected Test Year Ended 12/31/2022  
 Projected Prior Year Ended 12/31/2021  
 Historical Prior Year Ended 12/31/2020  
 Witness: J. S. Chronister/ A. S. Lewis/  
 L. J. Vogt

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 20210034-EI

(Dollars in 000's)

Line No.	Account No.	Account Title	(1) Total Company	(2) FPSC Jurisdictional	(3) Jurisdictional Separation Factor
1					
2		Deferred Revenues And Expenses			
3	407.3	Amortization Deferred Fuel	567	567	1.000000
4	407.3	Amortization Deferred Capacity	-	-	-
5	407.3	Amortization Deferred Ecrc	-	-	-
6	407.3	Amortization Deferred Ecrc	-	-	-
7	407.3	Amortization Deferred Spccrc	-	-	-
8	407.4	Credit Deferred Fuel	(13,977)	(13,977)	1.000000
9	407.4	Credit Deferred Capacity	(88)	(88)	1.000000
10	407.4	Credit Amortization Deferred Ecrc	(513)	(513)	1.000000
11	407.4	Credit Amortization Deferred Ecrc	(2,309)	(2,309)	1.000000
12	407.4	Credit Amortization Deferred Spccrc	(3,992)	(3,992)	1.000000
13		Total Deferred Revenues And Expenses	<u>(20,312)</u>	<u>(20,312)</u>	1.000000
14		Total Production O&M	<u>636,319</u>	<u>636,319</u>	1.000000
15					
16		Transmission			
17		Operations			
18	560	Supv & Eng	717	676	0.943382
19	561	Load Dispatching	2,490	2,349	0.943382
20	562	Station Expenses	1,455	1,372	0.943382
21	563	OH Line Expense	340	321	0.943382
22	564	UG Line Expense	-	-	-
23	565	Transm Of Elec By Others	-	-	-
24	566	Misc Transmission Exp	1,090	1,028	0.943382
25	567	Rents	-	-	-
26		Total Transm Oper Exp	<u>6,091</u>	<u>5,747</u>	0.943382
27					
28		Maintenance			
29	568	Supv & Eng	-	-	-
30	569	Structures	3,452	3,256	0.943382
31	570	Station Equipment	1,210	1,142	0.943382
32	571	OH Line Expense	4,593	4,333	0.943382
33	572	UG Line Expense	-	-	-
34	573	Misc Transmission Exp	-	-	-
35		Total Transmission Exp	<u>9,256</u>	<u>8,732</u>	0.943382
36		Total Transmission Oper Exp	<u>15,347</u>	<u>14,478</u>	0.943382
37					
38					
39					
40					
41					
42					
43					
44					
45					
46					
47					
48					

49 Totals may be affected due to rounding.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide jurisdictional factors for net operating income for the test year, and the most recent historical year if the test year is projected.

Type of data shown:

COMPANY: TAMPA ELECTRIC COMPANY

XX Projected Test Year Ended 12/31/2022  
 Projected Prior Year Ended 12/31/2021  
 Historical Prior Year Ended 12/31/2020  
 Witness: J. S. Chronister/ A. S. Lewis/  
 L. J. Vogt

DOCKET No. 20210034-EI

(Dollars in 000's)

Line No.	Account No.	Account Title	(1) Total Company	(2) FPSC Jurisdictional	(3) Jurisdictional Separation Factor
1		Distribution			
2		Operations			
3	580	Oper, Supv & Eng Exp	865	865	1.000000
4	581	Load Dispatching	1,022	1,022	1.000000
5	582	Station Expense	1,312	1,312	1.000000
6	583	OH Line Expense	6,113	6,113	1.000000
7	584	UG Line Expense	526	526	1.000000
8	585	St Lighting & Sign Exp	553	553	1.000000
9	586	Meter Expense	4,322	4,322	1.000000
10	587	Cust Installn Exp	124	124	1.000000
11	588	Misc Distr Exp	10,605	10,605	1.000000
12	589	Rents	343	343	1.000000
13		Total Distrib Oper Exp	<u>25,786</u>	<u>25,786</u>	1.000000
14		Maintenance			
15	590	Mtce, Supv & Eng	-	-	-
16	591	Mtce Of Structures	592	592	1.000000
17	592	Mtce Of Sta Eqp	2,112	2,112	1.000000
18	593	Mtce Of OH Lines	35,144	35,144	1.000000
19	594	Mtce Of UG Lines	2,742	2,742	1.000000
20	595	Mtce Of Transformers	352	352	1.000000
21	596	Mtce Of St Lighting	1,424	1,424	1.000000
22	597	Mtce Of Meters	370	370	1.000000
23	598	Misc Mtce	16	16	1.000000
24		Total Distrib Mtce Exp	<u>42,752</u>	<u>42,752</u>	1.000000
25		Total Distribution Exp	<u>68,538</u>	<u>68,538</u>	1.000000
26					
27		Customer Accts Expenses			
28	901	Supervision	5,408	5,408	1.000000
29	902	Meter Reading	2,794	2,794	1.000000
30	903	Cust Records & Coll	26,539	26,539	1.000000
31	904	Uncollectible Accts	3,812	3,812	1.000000
32	905	Misc Cust Accts	-	-	-
33		Total Customer Accts Exp	<u>38,554</u>	<u>38,554</u>	1.000000
34					
35		Cust Service & Info Expenses			
36	907	Supervision	-	-	-
37	908	Customer Assistance	39,644	39,644	1.000000
38	909	Info & Instructional	1,623	1,623	1.000000
39	910	Misc Cust Svc	-	-	-
40		Total Cust Service & Info	<u>41,267</u>	<u>41,267</u>	1.000000
41					
42		Sales Expenses			
43	911	Supervision	-	-	-
44	912	Demonstrating & Selling	367	367	1.000000
45	913	Advertising	-	-	-
46	916	Misc Sales Exp	-	-	-
47		Total Sales Expense	<u>367</u>	<u>367</u>	1.000000
48					

49 Totals may be affected due to rounding.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide jurisdictional factors for net operating income for the test year, and the most recent historical year if the test year is projected.

Type of data shown:

COMPANY: TAMPA ELECTRIC COMPANY

XX Projected Test Year Ended 12/31/2022  
 Projected Prior Year Ended 12/31/2021  
 Historical Prior Year Ended 12/31/2020  
 Witness: J. S. Chronister/ A. S. Lewis/  
 L. J. Vogt

DOCKET No. 20210034-EI

(Dollars in 000's)

Line No.	Account No.	Account Title	(1) Total Company	(2) FPSC Jurisdictional	(3) Jurisdictional Separation Factor
1		Administrative & General Exp			
2	920	A&G Salaries	65,222	64,941	0.995690
3	921	Ofc Supplies & Exp	6,720	6,691	0.995690
4	922	Admin Exp Transferred - Credit	(49,586)	(49,372)	0.995690
5	923	Outside Svc Employed	18,494	18,415	0.995690
6	924	Property Insurance	15,180	15,115	0.995690
7	925	Injuries & Damages	19,258	19,175	0.995690
8	926	Employee Pensions & Benefits	52,359	52,133	0.995690
9	928	Regulatory Commission Exp	2,321	2,311	0.995690
10	929	Dupl Charges - Fringe Alloc	-	-	-
11	930	Misc General Expenses	19,269	19,186	0.995690
12	931	Rents	1,651	1,644	0.995690
13	935	Mtce Of General Plant	4,486	4,466	0.995690
14		Total Admin & General Exp	<u>155,373</u>	<u>154,703</u>	0.995690
15					
16					
17		Total Oper And Maintenance Exp	<u>955,765</u>	<u>954,225</u>	0.998390
18					
19		Depreciation And Amortization Exp	<u>488,022</u>	<u>485,363</u>	0.994552
20					
21		Taxes Other Than Income Taxes			
22		Payroll Taxes	21,206	21,060	0.993104
23		Franchise Fees	47,374	47,374	1.000000
24		Property Taxes	73,425	72,919	0.993104
25		Misc Taxes	(5,587)	(5,548)	0.993104
26		Regulatory Assessment Fees	1,394	1,384	0.993104
27		Revenue Taxes	<u>46,780</u>	<u>46,780</u>	1.000000
28			<u>184,592</u>	<u>183,969</u>	0.996622
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49		Totals may be affected due to rounding.			

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide jurisdictional factors for net operating income for the test year, and the most recent historical year if the test year is projected.

Type of data shown:

XX Projected Test Year Ended 12/31/2022  
 Projected Prior Year Ended 12/31/2021  
 Historical Prior Year Ended 12/31/2020  
 Witness: J. S. Chronister/ A. S. Lewis/  
 L. J. Vogt

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 20210034-EI

(Dollars in 000's)

Line No.	Account No.	Account Title	(1) Total Company	(2) FPSC Jurisdictional	(3) Jurisdictional Separation Factor
1					
2					
3		Income Taxes			
4		Federal	(43,805)	(44,024)	1.005011
5		State	12,459	12,522	1.005011
6		Investment Tax Credits, True-ups, and Adjustments	<u>52,364</u>	<u>50,754</u>	0.969265
7			21,018	19,252	0.915956
8					
9		(Gain)/Loss On Disposition Of Assets	<u>-</u>	<u>-</u>	-
10					
11		Total Operating Expenses	<u>1,649,398</u>	<u>1,642,809</u>	0.996006
12					
13		Total Net Operating Income	<u>\$ 331,223</u>	<u>\$ 330,169</u>	0.996819
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49		Totals may be affected due to rounding.			



FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide jurisdictional factors for net operating income for the test year, and the most recent historical year if the test year is projected.

Type of data shown:

Projected Test Year Ended 12/31/2022  
 Projected Prior Year Ended 12/31/2021  
 XX Historical Prior Year Ended 12/31/2020  
 Witness: J. S. Chronister/ A. S. Lewis/  
 L. J. Vogt

DOCKET No. 20210034-EI

(Dollars in 000's)

Line No.	Account No.	Account Title	(1) Total Company	(2) FPSC Jurisdictional	(3) Jurisdictional Separation Factor
1					
2	440-447	Operating Revenues	\$ 1,849,297	\$ 1,841,154	0.995597
3					
4					
5		Oper & Maint Exp			
6		Steam Production Exp			
7		Operations			
8	500	Oper, Supv & Eng	3,480	3,462	0.994827
9	501	Fuel	116,980	116,980	1.000000
10	502	Steam Expense	8,703	8,658	0.994827
11	503	Steam From Oth Sources	-	-	-
12	505	Electric Expense	2,796	2,782	0.994827
13	506	Misc Steam Expense	3,889	3,869	0.994827
14	507	Rents	-	-	-
15	509	Allowances	(0)	(0)	0.994827
16		Total Steam Oper Exp	135,849	135,752	0.999281
17		Maintenance			
18	510	Mtce, Supv & Eng	45	45	0.994827
19	511	Mtce Of Structures	3,054	3,038	0.994827
20	512	Mtce Of Boiler Plant	28,551	28,403	0.994827
21	513	Mtce Of Electric Plt	6,358	6,325	0.994827
22	514	Mtce Misc Plant	2,284	2,272	0.994827
23		Total Steam Mtce Exp	40,292	40,084	0.994827
24					
25		Other Production Exp			
26		Operations			
27	546	Oper, Supv & Eng	213	212	0.994827
28	547	Fuel	299,482	299,482	1.000000
29	548	Generation Expense	20,209	20,105	0.994827
30	549	Misc Other Power Exp	7,541	7,502	0.994827
31	550	Rents	-	-	-
32		Total Other Oper Exp	327,445	327,301	0.999558
33		Maintenance			
34	551	Mtce, Supv & Eng	752	748	0.994827
35	552	Mtce Of Structures	1,735	1,726	0.994827
36	553	Mtce Of General Plant	13,422	13,353	0.994827
37	554	Mtce Other Misc	1,278	1,272	0.994827
38	555	Purchased Power	83,333	83,333	1.000000
39	556	Load Dispatching	622	619	0.994827
40	431	FERC 431 Adjustment	263	262	0.994827
41		Total Other Mtce Exp	101,406	101,312	0.999078
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49	Totals may be affected due to rounding.				

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide jurisdictional factors for net operating income for the test year, and the most recent historical year if the test year is projected.

Type of data shown:

COMPANY: TAMPA ELECTRIC COMPANY

Projected Test Year Ended 12/31/2022  
 Projected Prior Year Ended 12/31/2021  
 XX Historical Prior Year Ended 12/31/2020  
 Witness: J. S. Chronister/ A. S. Lewis/  
 L. J. Vogt

DOCKET No. 20210034-EI

(Dollars in 000's)

Line No.	Account No.	Account Title	(1) Total Company	(2) FPSC Jurisdictional	(3) Jurisdictional Separation Factor
1					
2		Deferred Revenues And Expenses			
3	407.3	Amortization Deferred Fuel	12,809	12,809	1.000000
4	407.3	Amortization Deferred Capacity	908	908	1.000000
5	407.3	Amortization Deferred Ecrc	-	-	-
6	407.3	Amortization Deferred Ecrc	-	-	-
7	407.3	Amortization Deferred Spccrc	-	-	-
8	407.4	Credit Deferred Fuel	(76,285)	(76,285)	1.000000
9	407.4	Credit Deferred Capacity	(6,665)	(6,665)	1.000000
10	407.4	Credit Amortization Deferred Ecrc	-	-	-
11	407.4	Credit Amortization Deferred Ecrc	(6,159)	(6,128)	0.994827
12	407.4	Credit Amortization Deferred Spccrc	(4,995)	(4,969)	0.994827
13		Total Deferred Revenues And Expenses	<u>(80,388)</u>	<u>(80,330)</u>	0.999282
14		Total Production O&M	<u>524,605</u>	<u>524,118</u>	0.999073
15					
16		Transmission			
17		Operations			
18	560	Supv & Eng	926	921	0.994827
19	561	Load Dispatching	2,757	2,743	0.994827
20	562	Station Expenses	1,312	1,305	0.994827
21	563	OH Line Expense	258	257	0.994827
22	564	UG Line Expense	-	-	-
23	565	Transm Of Elec By Others	-	-	-
24	566	Misc Transmission Exp	2,078	2,067	0.994827
25	567	Rents	23	23	0.994827
26		Total Transm Oper Exp	<u>7,354</u>	<u>7,316</u>	0.994827
27					
28		Maintenance			
29	568	Supv & Eng	-	-	-
30	569	Structures	1,383	1,375	0.994827
31	570	Station Equipment	1,293	1,286	0.994827
32	571	OH Line Expense	2,442	2,430	0.994827
33	572	UG Line Expense	-	-	-
34	573	Misc Transmission Exp	-	-	-
35		Total Transmission Exp	<u>5,118</u>	<u>5,091</u>	0.994827
36		Total Transmission Oper Exp	<u>12,472</u>	<u>12,407</u>	0.994827
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49 Totals may be affected due to rounding.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide jurisdictional factors for net operating income for the test year, and the most recent historical year if the test year is projected.

Type of data shown:

COMPANY: TAMPA ELECTRIC COMPANY

Projected Test Year Ended 12/31/2022  
 Projected Prior Year Ended 12/31/2021  
 XX Historical Prior Year Ended 12/31/2020  
 Witness: J. S. Chronister/ A. S. Lewis/  
 L. J. Vogt

DOCKET No. 20210034-EI

(Dollars in 000's)

Line No.	Account No.	Account Title	(1) Total Company	(2) FPSC Jurisdictional	(3) Jurisdictional Separation Factor
1		Distribution			
2		Operations			
3	580	Oper, Supv & Eng Exp	1,446	1,439	0.994827
4	581	Load Dispatching	1,030	1,025	0.994827
5	582	Station Expense	1,821	1,812	0.994827
6	583	OH Line Expense	8,287	8,244	0.994827
7	584	UG Line Expense	724	720	0.994827
8	585	St Lighting & Sign Exp	1,422	1,414	0.994827
9	586	Meter Expense	3,372	3,354	0.994827
10	587	Cust Installn Exp	816	812	0.994827
11	588	Misc Distr Exp	(1,706)	(1,697)	0.994827
12	589	Rents	340	339	0.994827
13		Total Distrib Oper Exp	<u>17,553</u>	<u>17,462</u>	0.994827
14		Maintenance			
15	590	Mtce, Supv & Eng	-	-	-
16	591	Mtce Of Structures	533	531	0.994827
17	592	Mtce Of Sta Eqp	1,728	1,719	0.994827
18	593	Mtce Of OH Lines	28,684	28,536	0.994827
19	594	Mtce Of UG Lines	3,334	3,317	0.994827
20	595	Mtce Of Transformers	362	360	0.994827
21	596	Mtce Of St Lighting	1,398	1,391	0.994827
22	597	Mtce Of Meters	288	287	0.994827
23	598	Misc Mtce	13	13	0.994827
24		Total Distrib Mtce Exp	<u>36,342</u>	<u>36,154</u>	0.994827
25		Total Distribution Exp	<u>53,895</u>	<u>53,616</u>	0.994827
26					
27		Customer Accts Expenses			
28	901	Supervision	959	954	0.994827
29	902	Meter Reading	1,536	1,528	0.994827
30	903	Cust Records & Coll	25,938	25,804	0.994827
31	904	Uncollectible Accts	7,676	7,636	0.994827
32	905	Misc Cust Accts	-	-	-
33		Total Customer Accts Exp	<u>36,108</u>	<u>35,922</u>	0.994827
34					
35		Cust Service & Info Expenses			
36	907	Supervision	-	-	-
37	908	Customer Assistance	34,212	34,035	0.994827
38	909	Info & Instructional	903	899	0.994827
39	910	Misc Cust Svc	-	-	-
40		Total Cust Service & Info	<u>35,115</u>	<u>34,933</u>	0.994827
41					
42		Sales Expenses			
43	911	Supervision	-	-	-
44	912	Demonstrating & Selling	256	255	0.994827
45	913	Advertising	-	-	-
46	916	Misc Sales Exp	-	-	-
47		Total Sales Expense	<u>256</u>	<u>255</u>	0.994827
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49 Totals may be affected due to rounding.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide jurisdictional factors for net operating income for the test year, and the most recent historical year if the test year is projected.

Type of data shown:

COMPANY: TAMPA ELECTRIC COMPANY

Projected Test Year Ended 12/31/2022  
 Projected Prior Year Ended 12/31/2021  
 XX Historical Prior Year Ended 12/31/2020  
 Witness: J. S. Chronister/ A. S. Lewis/  
 L. J. Vogt

DOCKET No. 20210034-EI

(Dollars in 000's)

Line No.	Account No.	Account Title	(1) Total Company	(2) FPSC Jurisdictional	(3) Jurisdictional Separation Factor
1		Administrative & General Exp			
2	920	A&G Salaries	82,189	81,764	0.994827
3	921	Ofc Supplies & Exp	4,180	4,159	0.994827
4	922	Admin Exp Transferred - Credit	(46,867)	(46,624)	0.994827
5	923	Outside Svc Employed	21,300	21,190	0.994827
6	924	Property Insurance	9,587	9,538	0.994827
7	925	Injuries & Damages	13,384	13,315	0.994827
8	926	Employee Pensions & Benefits	52,278	52,007	0.994827
9	928	Regulatory Commission Exp	1,608	1,599	0.994827
10	929	Dupl Charges - Fringe Alloc	-	-	-
11	930	Misc General Expenses	20,883	20,775	0.994827
12	931	Rents	1,708	1,699	0.994827
13	935	Mtce Of General Plant	1,000	995	0.994827
14		Total Admin & General Exp	<u>161,250</u>	<u>160,416</u>	0.994827
15					
16					
17		Total Oper And Maintenance Exp	<u>823,701</u>	<u>821,667</u>	0.997531
18					
19		Depreciation And Amortization Exp	<u>338,046</u>	<u>335,805</u>	0.993373
20					
21		Taxes Other Than Income Taxes			
22		Payroll Taxes	17,138	17,008	0.992383
23		Franchise Fees	41,652	41,652	1.000000
24		Property Taxes	62,807	62,329	0.992383
25		Misc Taxes	(5,949)	(5,904)	0.992383
26		Regulatory Assessment Fees	1,315	1,305	0.992383
27		Revenue Taxes	<u>43,533</u>	<u>43,533</u>	1.000000
28			<u>160,497</u>	<u>159,923</u>	0.996426
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49		Totals may be affected due to rounding.			

21

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide jurisdictional factors for net operating income for the test year, and the most recent historical year if the test year is projected.

Type of data shown:

Projected Test Year Ended 12/31/2022  
 Projected Prior Year Ended 12/31/2021  
 XX Historical Prior Year Ended 12/31/2020  
 Witness: J. S. Chronister/ A. S. Lewis/  
 L. J. Vogt

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 20210034-EI

(Dollars in 000's)

Line No.	Account No.	Account Title	(1) Total Company	(2) FPSC Jurisdictional	(3) Jurisdictional Separation Factor
1					
2					
3		Income Taxes			
4		Federal	(3,304)	(3,139)	0.949971
5		State	18,688	17,753	0.949971
6		Investment Tax Credits, True-ups, and Adjustments	<u>51,580</u>	<u>51,374</u>	0.996013
7			66,964	65,988	0.985436
8					
9		(Gain)/Loss On Disposition Of Assets	<u>(27)</u>	<u>(27)</u>	0.992224
10					
11		Total Operating Expenses	<u>1,389,179</u>	<u>1,383,357</u>	0.995809
12					
13		Total Net Operating Income	<u>\$ 460,118</u>	<u>\$ 457,798</u>	0.994958
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49		Totals may be affected due to rounding.			

22

FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: TAMPA ELECTRIC COMPANY

EXPLANATION: Provide a schedule of operating revenue by primary account for the test year. Provide the per books amounts and the adjustments required to adjust the per books amounts to reflect the requested test year operating revenues.

Type of data shown:  
 XX Projected Test Year Ended 12/31/2022  
 Projected Prior Year Ended 12/31/2021  
 Historical Prior Year Ended 12/31/2020  
 Witness: J. S. Chronister/ A. S. Lewis/  
 L. J. Vogt

DOCKET No. 20210034-EI

(Dollars in 000's)

Line No.	Account Number	Account Title	Jurisdictional Adjustments											Total (12)	Total Adjusted (13)	
			(1) Per Books	(2) Non-Jurisdictional	(3) Jurisdictional (1)-(2)	(4) Conservation	(5) ECRC	(6) Franchise Fees / Gross Receipts Tax	(7) GPIF	(8) Fuel	(9) Base Revenue Adjustment	(10) Storm Protection	(11) Optional Provision & 3rd Party			
1																
2		SALES OF ELECTRICITY														
3	440	Residential Sales	\$ 1,950,545	-	1,950,545	\$ (44,471)	\$ (49,409)	\$ (94,189)	\$ -	\$ (547,624)	\$ -	\$ (45,564)	\$ -	\$ (781,257)	\$ 1,169,288	
4	442	Commercial Sales														
5	442	Industrial Sales														
6	444	Public Street & Highway Lighting														
7	445	Other Sales to Public Authorities														
8	446	Sales to Railroads & Railways														
9	448	Interdepartmental Sales														
10		Total Sales to Ultimate Consumers	1,950,545	-	1,950,545	(44,471)	(49,409)	(94,189)	-	(547,624)	-	(45,564)	-	(781,257)	1,169,288	
11	447	Sales for Resale														
12		TOTAL SALES OF ELECTRICITY	1,950,545	-	1,950,545	(44,471)	(49,409)	(94,189)	-	(547,624)	-	(45,564)	-	(781,257)	1,169,288	
13	449.1	(Less) Provision for Rate Refunds														
14		TOTAL REVENUE NET OF REFUND PROVISION	1,950,545	-	1,950,545	(44,471)	(49,409)	(94,189)	-	(547,624)	-	(45,564)	-	(781,257)	1,169,288	
15																
16		OTHER OPERATING REVENUES														
17	451	Miscellaneous Service Revenues	19,291	-	19,291										19,291	
18	453	Sales of Water and Water Power Interest Income Misc	-	-	-										-	
19	454	Rent from Electric Property	9,360		9,360										9,360	
20	455	Interdepartmental Rents	4,574		4,574										4,574	
21	407	Deferred Fuel Revenue	(13,581)	-	(13,581)					11,709				11,709	(1,872)	
22	407	Deferred Capacity Revenue	17	-	17										17	
23	407	Deferred Environmental	914	-	914		(914)							(914)		
24	407	Reg DR Asset Optimization	-	-	-										-	
25	407	Deferred SPPCRC	(334)	-	(334)						334			334	-	
26	456	Unbilled Revenue	(35)	-	(35)										(35)	
27	456	Wheeling														
28	456	S02 Allowance Sales														
29	407	Deferred Conservation Revenue	690	-	690	(690)								(690)		
30	456	Other Electric Revenues (1)	9,179	7,642	1,537										1,537	
31																
32																
33		TOTAL OTHER OPERATING REVENUES	30,075	7,642	22,433	(690)	(914)	-	-	11,709	-	334	-	10,440	32,873	
34																
35		TOTAL ELECTRIC OPERATING REVENUES	\$ 1,980,620	\$ 7,642	\$ 1,972,979	\$ (45,161)	\$ (50,323)	\$ (94,189)	\$ -	\$ (535,915)	\$ -	\$ (45,230)	\$ -	\$ (770,818)	\$ 1,202,161	
36																
37																
38		(1) Firm Transmission Service provided to customers under TEC's Open Access Transmission Tariff is treated as a separated revenue in 2009 in contrast to previous treatment of revenue crediting other transmission services.														
39																
40																
41		Totals may be affected due to rounding.														

Supporting Schedules:

Recap Schedules:

23

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: If the test year is PROJECTED, provide the budgeted versus actual operating revenues and expenses by primary account for a historical five year period and the forecasted data for the test year and the prior year.

Type of data shown:

- XX Projected Test Year Ended 12/31/2022
- XX Projected Prior Year Ended 12/31/2021
- XX Historical Prior Year Ended 12/31/2020

COMPANY: TAMPA ELECTRIC COMPANY

Witness: D. Avellan/ M. C. Cacciatore/ E. L. Carlson/  
 J. S. Chronister/ M. L. Cosby/ R. B. Haines/  
 A. S. Lewis/ D. A. Pickles

DOCKET No. 20210034-EI

(Dollars in 000's)

Line No.	(1) Account No.	(2) Account Title	(3) 2016		(4) 2017		(5) 2018		(6) 2019		(7) 2020		(8) 2021		(9) 2022	
			Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
1																
2																
3	440-446	RETAIL BILLED	1,930,429	1,964,357	1,907,867	1,909,647	1,987,048	1,998,478	1,879,493	1,949,868	1,941,549	1,826,439	1,989,268	1,948,691		
4	447	SALES FOR RESALE	2,247	6,289	2,196	8,218	2,602	10,770	3,026	6,028	1,339	2,542	1,870	1,855		
5	449	PROVISION FOR REFUNDS	-	-	-	-	-	(1,060)	-	(3,430)	-	(4,046)	-	-		
6	450	FORFEITED DISCOUNTS	-	-	-	-	-	-	-	-	-	-	-	-		
7	451	MISCELLANEOUS SERVICE REVENUES	28,153	25,630	25,110	23,172	25,944	25,571	26,499	25,793	25,638	21,791	25,453	19,291		
8	454	RENT FROM ELECTRIC PROPERTY	11,575	11,409	11,608	11,127	11,926	11,904	12,918	12,935	9,331	9,257	9,226	9,360		
9	455	INDEPARTMENTAL RENTS	2,146	846	2,709	2,619	3,129	3,216	3,767	3,613	3,874	3,899	4,173	4,574		
10	456	OTHER ELECTRIC REVENUES	16,282	15,824	14,500	21,693	16,460	19,454	11,988	18,757	9,583	13,854	9,179	9,179		
11	456	UNBILLED REVENUES	375	(234)	6,144	11,311	-	396	-	(6,637)	1,099	10,368	(30)	(35)		
12	419	INTEREST INCOME - MISCELLANEOUS	-	0	-	28	-	951	-	600	-	0	-	-		
13	407.3 & 407.4	DEFERRED CLAUSE REVENUES	11,650	(59,945)	107,383	66,431	(13,034)	(2,357)	(4,386)	(41,877)	(6,547)	(34,809)	(8,014)	(12,294)		
14	411.8	SO2 ALLOWANCES	-	288	-	(3)	(822)	0	320	0	-	0	-	-		
15		OPERATING REVENUES	\$ 2,002,856	\$ 1,964,466	\$ 2,077,517	\$ 2,054,243	\$ 2,033,253	\$ 2,067,323	\$ 1,933,625	\$ 1,965,651	\$ 1,985,865	\$ 1,849,297	\$ 2,031,125	\$ 1,980,620		

41 Totals may be affected due to rounding.

Supporting Schedules:

Recap Schedules: C-9, C-33, C-36

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: If the test year is PROJECTED, provide the budgeted versus actual operating revenues and expenses by primary account for a historical five year period and the forecasted data for the test year and the prior year.

Type of data shown:

XX Projected Test Year Ended 12/31/2022  
 XX Projected Prior Year Ended 12/31/2021  
 XX Historical Prior Year Ended 12/31/2020

COMPANY: TAMPA ELECTRIC COMPANY

Witness: D. Avellan/ M. C. Cacciatore/ E. L. Carlson/  
 J. S. Chronister/ M. L. Cosby/ R. B. Haines/  
 A. S. Lewis/ D. A. Pickles

DOCKET No. 20210034-EI

(Dollars in 000's)

Line No.	(1) Account No.	(2) Account Title	(3) 2016		(4) 2017		(5) 2018		(6) 2019		(7) 2020		(8) 2021		(9) 2022	
			Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
1		STEAM POWER GENERATION														
2	500	OPR SUPV & ENG-STEAM POWER GENERATION	2,753	3,329	2,717	3,138	2,717	3,137	2,670	3,528	2,831	3,480	3,181	3,267		
3	501	FUEL STEAM POWER GENERATION	347,262	281,916	277,884	203,185	134,825	189,942	45,417	160,434	89,982	116,980	100,878	55,621		
4	502	STEAM EXP STEAM POWER GENERATION	27,035	23,740	21,561	20,451	22,856	13,858	13,935	10,800	10,449	8,703	12,299	12,725		
5	503	STEAM FROM OTHER SOURCES	-	-	-	-	-	-	-	-	-	-	-	-		
6	505	ELECTRIC EXPENSES STEAM POWER GENERATION	2,582	2,958	2,369	3,134	2,369	3,092	2,369	3,019	2,594	2,796	2,743	2,814		
7	506	MISC STEAM POW EXP-STEAM POWER GENERATION	10,263	10,996	1,348	9,503	1,348	10,199	7,101	8,991	6,513	3,889	7,487	7,783		
8	507	RENTS STEAM POWER GENERATION	-	-	-	-	-	-	-	-	-	-	-	-		
9	508	STEAM EMISSION ALLOWANCE	-	-	-	-	-	-	-	-	-	-	-	-		
10	509	ALLOWANCE EXPENSE	-	6	-	(7)	-	(0)	-	(0)	-	(0)	-	-		
11	509.7	LESS: RECOV. FUEL POLK-ALLOW EXPENSE	-	-	-	-	-	-	-	-	-	-	-	-		
12		STEAM POWER GENERATION	389,895	322,945	305,880	239,403	164,116	220,228	71,492	186,773	112,368	135,849	126,587	82,210		
13																
14		STEAM POWER MAINTENANCE														
15	510	STEAM POWER MAINTENANCE	506	613	208	449	208	327	205	326	167	45	440	450		
16	511	MAINT OF STRUCTURE STEAM POWER GENERATION	6,448	8,444	15,800	8,470	15,800	5,041	14,663	4,589	4,923	3,054	4,714	4,786		
17	512	MAINT OF BOILER PLT STEAM POWER GEN	31,112	36,091	16,726	34,728	16,726	24,759	22,646	19,300	23,946	28,551	21,527	21,797		
18	513	MAINT OF ELECT PLANT STEAM POWER GEN	11,573	8,192	5,129	5,670	5,129	3,852	5,244	5,797	3,347	6,358	4,795	4,900		
19	514	MAINT OF MISC STEAM PLANT STEAM POWER GEN	2,822	4,161	2,905	3,699	2,905	2,906	2,418	2,490	2,839	2,284	2,687	2,771		
20		STEAM POWER MAINTENANCE	52,461	57,501	40,768	53,016	40,768	36,884	45,176	32,501	35,222	40,292	34,164	34,704		
21																
22		OTHER POWER GENERATION														
23	509.7	RECOV. FUEL POLK-ALLOW EXPENSE	-	-	-	-	-	-	-	-	-	-	-	-		
24	546	OP SUPV & ENG-OTHER POWER GENERATION	1,050	1,021	1,673	971	1,673	632	1,529	385	1,555	213	449	461		
25	547	FUEL-OTHER POWER GENERATION	331,302	299,714	391,206	412,785	470,490	445,465	452,847	368,061	452,409	299,482	475,653	489,790		
26	548	GENERATION EXPENSES OTHER POWER GEN	16,462	18,817	17,046	19,269	17,046	19,238	17,879	21,009	19,204	20,209	20,289	20,967		
27	549	MISC OTHER PWR GEN EXP-OTHER POWER GEN	6,664	7,723	6,474	8,514	6,474	9,727	6,714	7,622	14,425	7,541	7,257	7,395		
28	550	RENTS-OTHER POWER GENERATION	16	-	-	32	-	-	26	-	-	-	-	-		
29		OTHER POWER GENERATION	355,494	327,276	416,398	441,570	495,682	475,062	478,996	397,077	487,593	327,445	503,649	518,613		
30																
31		OTHER POWER MAINTENANCE														
32																
33	551	MAINT SUPV & ENG-OTHER POWER SUPPLY EXP	884	926	1,800	835	1,800	751	2,865	786	1,091	752	880	901		
34	552	POWER MAINTENANCE OF STRUCTURES	8,111	7,376	9,635	5,176	9,635	5,400	3,507	3,253	3,703	1,735	3,240	3,299		
35	553	MAINT GEN & ELEC PLT-OTHER POWER GEN	10,002	18,390	17,010	10,917	17,010	17,738	9,887	15,172	5,351	13,422	10,263	10,430		
36	554	MAINT MISC OTHER PWR GEN-OTHER POW GEN	347	806	1,102	781	1,102	699	157	592	731	1,278	940	961		
37	431	FERC 431 ADJUSTMENT	-	553	-	552	-	543	-	466	-	263	-	-		
38		OTHER POWER MAINTENANCE	19,344	28,051	29,547	18,261	29,547	25,132	16,416	20,268	10,875	17,451	15,322	15,590		
39																
40																

41 Totals may be affected due to rounding.

Supporting Schedules:

Recap Schedules: C-9, C-33, C-36

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: If the test year is PROJECTED, provide the budgeted versus actual operating revenues and expenses by primary account for a historical five year period and the forecasted data for the test year and the prior year.

Type of data shown:

XX Projected Test Year Ended 12/31/2022  
 XX Projected Prior Year Ended 12/31/2021  
 XX Historical Prior Year Ended 12/31/2020

COMPANY: TAMPA ELECTRIC COMPANY

Witness: D. Avellan/ M. C. Cacciatore/ E. L. Carlson/  
 J. S. Chronister/ M. L. Cosby/ R. B. Haines/  
 A. S. Lewis/ D. A. Pickles

DOCKET No. 20210034-EI

(Dollars in 000's)

Line No.	(1) Account No.	(2) Account Title	(3) 2016		(4) 2017		(5) 2018		(6) 2019		(7) 2020		(8) 2021		(9) 2022	
			Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
1																
2																
3		OTHER POWER SUPPLY														
4																
5	555	PUR POWER-OTHER POWER SUPPLY EXP	67,096	104,073	25,732	45,773	24,414	58,724	53,854	49,290	8,387	83,333	16,920	4,436		
6	556	SYS CONTR & LOAD DISPATCH-OTH POW SUP	587	653	853	567	853	595	554	619	665	622	1,066	1,077		
7	557	OTHER EXP OTHER POWER SUPPLY EXP	-	-	-	-	-	-	-	-	-	-	-	-		
8		OTHER POWER SUPPLY	67,682	104,726	26,585	46,340	25,267	59,319	54,408	49,909	9,052	83,955	17,986	5,513		
9																
10		TRANSMISSION EXPENSES OPERATING														
11																
12	560	OPER SUPERV & ENG-TRANSMISSION	860	805	1,147	1,730	1,147	1,646	1,800	2,136	1,893	926	630	717		
13	561	LOAD DISPATCHING-TRANSMISSION	3,722	3,306	4,539	2,843	3,963	2,948	1,969	3,147	2,439	2,757	2,434	2,490		
14	562	STATION EXPENSES-TRANSMISSION	1,175	1,655	1,544	2,163	1,544	1,889	2,140	2,045	2,267	1,312	1,525	1,455		
15	563	OVERHEAD LINE EXPENSES-TRANSMISSION	733	767	558	223	558	286	307	339	293	258	372	340		
16	564	UNDERGROUND LINE EXPENSES-TRANS	-	-	-	-	-	-	-	-	-	-	-	-		
17	565	TRANSMISSION OF ELECTRICITY BY OTHERS	-	-	-	-	-	-	-	-	-	-	-	-		
18	566	MISCELLANEOUS EXPENSES-TRANSMISSION	1,365	1,816	1,201	1,105	1,201	1,277	1,071	1,417	1,241	2,078	1,072	1,090		
19	567	RENTS TRANSMISSION	21	23	21	23	4	42	4	4	-	23	-	-		
20		TRANSMISSION EXPENSES OPERATING	7,876	8,373	9,011	8,086	8,418	8,087	7,291	9,087	8,134	7,354	6,032	6,091		
21																
22		TRANSMISSION EXPENSES MAINTENANCE														
23																
24	568	MAINT SUPERVISION AND ENGIN-TRANS	1	-	-	-	-	-	-	-	-	-	-	-		
25	569	MAINT OF STRUCTURES-TRANSMISSION	3,307	3,207	1,961	3,141	1,961	3,163	3,384	3,437	2,431	1,383	3,522	3,452		
26	570	MAINT OF STATION EQUIPMENT-TRANS	1,389	2,222	1,376	1,250	1,376	1,127	1,238	1,076	1,423	1,293	1,292	1,210		
27	571	MAINT OF OVERHEAD LINES-TRANSMISSION	2,444	2,319	1,763	1,933	1,763	1,680	1,877	1,767	1,756	2,442	4,461	4,593		
28	572	MAINT OF UNDERGROUND LINES-TRANS	-	-	-	-	-	-	-	-	-	-	-	-		
29	573	MAINT OF MISC PLANT-TRANSMISSION	5	5	4	-	-	-	-	-	-	-	-	-		
30		TRANSMISSION EXPENSES MAINTENANCE	7,145	7,752	5,105	6,324	5,100	5,970	6,499	6,280	5,610	5,118	9,275	9,256		
31																
32																
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39																
40																
41	Totals may be affected due to rounding.															

Supporting Schedules:

Recap Schedules: C-9, C-33, C-36

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FLORIDA PUBLIC SERVICE COMMISSION

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Witness: D. Avellan/ M. C. Cacciatore/ E. L. Carlson/  
J. S. Chronister/ M. L. Cosby/ R. B. Haines/  
A. S. Lewis/ D. A. Pickles

DOCKET No. 20210034-EI

(Dollars in 000's)

Line No.	(1) Account No.	(2) Account Title	(3) 2016		(4) 2017		(5) 2018		(6) 2019		(7) 2020		(8) 2021		(9) 2022	
			Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
1																
2																
3		DISTRIBUTION EXPENSES OPERATING														
4																
5	580	OPERATION SUPERV AND ENING DIST	1,236	1,255	1,486	1,098	1,486	1,381	1,123	1,623	950	1,446	812	865		
6	581	LOAD DISPATCHING DISTRIBUTION	465	514	821	561	821	613	557	864	777	1,030	832	1,022		
7	582	STATON EXPENSES-DISTRIBUTION	1,524	1,184	1,339	1,299	1,339	1,297	1,166	1,429	1,476	1,821	1,275	1,312		
8	583	OVERHEAD LINE EXPENSES DISTRIBUTION	6,208	7,547	6,448	5,376	6,448	6,388	4,013	6,115	5,771	8,287	5,653	6,113		
9	584	UNDERGROUND LINE EXPENSES-DIST	999	953	822	596	822	561	567	702	607	724	459	526		
10	585	ST LIGHTING AND SIGNAL SYST EXP-DIST	517	662	651	818	651	649	538	548	610	1,422	573	553		
11	586	METER EXPENSES-DISTRIBUTION	3,979	3,197	4,168	3,539	4,168	1,784	2,776	3,094	3,915	3,372	4,169	4,322		
12	587	CUSTOMER INSTALLATIONS EXP-DIST	1,045	1,193	295	906	295	919	834	899	248	816	106	124		
13	588	MISCELLANEOUS EXPENSES-DIST	7,551	1,199	4,270	5,050	4,270	7,507	10,681	9,035	6,740	(1,706)	10,345	10,605		
14	589	RENTS-DISTRIBUTION	309	330	320	321	320	327	328	334	335	340	342	343		
15		DISTRIBUTION EXPENSES OPERATING	23,834	18,032	20,621	19,561	20,621	21,426	22,583	24,643	21,429	17,553	24,568	25,786		
16																
17		DISTRIBUTION EXPENSES MAINTENANCE														
18																
19	590	MAINT SUPERVISION & ENGINEERING-DIST	-	-	-	-	-	-	-	-	-	-	-	-		
20	591	MAINT OF STRUCTURES-DIST	295	330	524	406	524	486	401	613	527	533	462	592		
21	592	MAINT STATION EQUIPMENT-DIST	1,830	2,276	1,912	2,056	1,912	1,566	1,942	1,597	1,930	1,728	2,175	2,112		
22	593	MAINT OF OVERHEAD LINES-DIST	20,410	23,999	23,184	18,724	23,184	20,156	22,059	25,762	21,408	28,684	32,092	35,144		
23	594	MAINT OF UNDERGROUND LINES-DIST	2,570	2,936	3,097	2,515	3,097	2,811	2,303	3,094	2,388	3,334	2,616	2,742		
24	595	MAINT OF LINE TRANSFORMERS-DIST	319	387	387	224	387	320	363	330	304	362	369	352		
25	596	MAINT ST LIGHTNING & SIGNAL SYST-DISTRIB	2,737	3,908	1,009	4,222	1,009	1,953	1,556	2,063	1,138	1,398	1,413	1,424		
26	597	MAINT OF METERS-DISTRIBUTION	375	457	611	373	611	264	409	334	307	288	391	370		
27	598	MAINT OF MISC PLANT-DISTRIBUTION	0	0	0	7	8	11	-	4	-	13	18	16		
28		DISTRIBUTION EXPENES MAINTENANCE	28,537	34,293	30,725	28,528	30,732	27,567	29,032	33,797	28,002	36,342	39,536	42,752		
29																
30		CUSTOMER ACCOUNTS EXPENSES														
31																
32	901	SUPERVISION-CUSTOMER ACCOUNTS	4,133	4,934	4,448	6,231	6,949	6,369	7,525	7,948	4,912	959	5,072	5,408		
33	902	METER READING EXP-CUSTOMER ACCTS	2,382	2,316	2,088	1,836	2,047	1,586	1,592	1,617	4,056	1,536	3,013	2,794		
34	903	RECORDS & COLLECTION EXP-CUST ACCTS	16,531	24,007	21,645	27,581	28,480	26,891	28,592	27,019	27,415	25,938	26,120	26,539		
35	904	UNCOLLECTIBLE ACCOUNTS-CUST ACCTS	1,547	2,756	2,485	3,422	3,817	5,101	4,102	3,375	3,458	7,676	4,722	3,812		
36	905	MISC EXPENSES-CUSTOMER ACCTS	-	-	-	-	-	-	-	-	-	-	-	-		
37		CUSTOMER ACCOUNTS EXPENSES	24,593	34,013	30,667	39,070	41,292	39,947	41,812	39,959	39,841	36,108	38,927	38,554		
38																
39																
40																
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FLORIDA PUBLIC SERVICE COMMISSION

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COMPANY: TAMPA ELECTRIC COMPANY

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DOCKET No. 20210034-EI

(Dollars in 000's)

Line No.	(1) Account No.	(2) Account Title	(3) 2016		(4) 2017		(5) 2018		(6) 2019		(7) 2020		(8) 2021		(9) 2022	
			Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
1																
2		CUSTOMER SERVICE & INFORMATION EXPENSES														
3	908	ASSISTANCES EXP-CUSTMR SERV & INFO	36,643	36,779	33,160	37,546	41,869	43,906	52,030	44,180	46,336	34,212	38,546	39,644		
4	909	INFO & INSTRCTL ADVTG CUST SERV & INFO	740	916	825	662	739	1,051	871	907	1,068	903	1,595	1,623		
5	910	MISC EXP-CUSTOMER SERVICE & INFO	-	-	-	-	-	-	-	-	-	-	-	-		
6		CUST SERVICE & INFORMATION EXP	37,382	37,694	33,986	38,208	42,608	44,957	52,901	45,087	47,403	35,115	40,141	41,267		
7																
8		SALES EXPENSES														
9	911	SUPERVISION-SALES	-	-	-	-	-	-	-	-	-	-	-	-		
10	912	DEMONSTRATING & SELLING EXP-SALES	574	512	461	424	388	231	-	213	237	256	342	367		
11	913	ADVERTISING EXPENSE	-	-	-	-	-	-	-	-	-	-	-	-		
12	916	MISCELLANEOUS EXPENSES-SALES	171	178	160	128	142	30	69	-	538	-	-	-		
13		SALES EXPENSES	745	689	622	551	531	261	69	213	774	256	342	367		
14																
15		ADMINISTRATIVE & GENERAL OPERATING														
16	920 (a)	SALARIES-ADMINISTRATIVE & GENERAL	22,450	22,441	20,854	24,831	22,489	27,372	32,684	31,389	65,413	82,189	64,143	65,222		
17	921 (a)	OFFICE SUPPL AND EXP-ADMIN & GENERAL	2,916	1,900	1,713	1,145	1,277	1,197	1,958	1,412	10,746	4,180	6,849	6,720		
18	922 (a)	EXPENSES TRANSFERRED-CR-ADMIN & GENERAL	(7,350)	(8,677)	(9,188)	(12,623)	(15,590)	(16,381)	(20,000)	(20,611)	(41,920)	(46,867)	(48,919)	(49,586)		
19	923 (a)	OUTSIDE SERVICES EMPLOYED-ADMIN & GENERAL	5,277	7,234	6,522	5,532	6,169	6,920	7,148	6,004	14,734	21,300	18,642	18,494		
20	924	PROPERTY INSURANCE-ADMIN & GENERAL	7,329	6,682	7,110	5,580	6,051	108,795	7,970	8,067	9,638	9,587	13,546	15,180		
21	925	INJURIES AND DAMAGES-ADMIN & GENERAL	10,016	5,032	9,581	8,626	12,073	7,523	12,333	8,559	15,211	13,384	17,660	19,258		
22	926 (a)	EMPLY PENSION AND BENEFITS-ADMIN & GENERAL	33,268	35,580	57,543	37,619	41,680	43,661	40,691	40,151	55,077	52,278	52,119	52,359		
23	928	REGULATORY COMMISSION EXP ADMIN & GENERAL	2,006	2,181	1,966	2,469	2,754	1,381	1,563	1,627	1,874	1,608	1,720	2,321		
24	929	DUPLICATED CHARGES-CREDIT ADMIN & GENERAL	-	-	-	-	-	-	-	-	-	-	-	-		
25	930 (a)	MISCELLANEOUS GENERAL EXPENSES	42,654	46,074	41,541	40,861	45,630	41,697	45,861	42,165	14,494	20,883	18,977	19,269		
26	931	RENTS ADMIN & GENERAL	820	820	739	997	1,112	1,166	1,092	1,228	1,793	1,708	1,661	1,651		
27		ADMINISTRATIVE & GENERAL OPERATING	119,387	119,267	138,383	115,038	123,645	223,331	131,300	119,993	147,060	160,250	146,398	150,887		
28																
29		ADMINISTRATIVE & GENERAL MAINTENANCE														
30	935	MAINTENANCE OF GENERAL PLANT	2,739	4,135	3,729	4,309	4,806	4,573	4,431	4,374	4,052	1,000	4,283	4,486		
31		ADMINISTRATIVE & GENERAL MAINTENANCE	2,739	4,135	3,729	4,309	4,806	4,573	4,431	4,374	4,052	1,000	4,283	4,486		
32																
33	407.3	REG DR TAX REFORM	-	-	-	-	-	7,132	-	4,959	-	-	-	-		
34	407.3	REG CR TAX REFORM	-	-	-	-	-	(7,132)	-	-	-	-	-	-		
35		TAX REFORM	-	-	-	-	-	-	-	4,959	-	-	-	-		
36																
37		TOTAL O & M EXCLUDING DEF EXPENSE	1,137,114	1,104,747	1,092,024	1,058,268	1,033,134	1,192,745	962,405	974,919	957,417	904,089	1,007,211	976,076		

a) In January 2020, 373 Employees were transferred from TECO Services, Inc. to Tampa Electric Company. Prior to 2020, Tampa Electric portion of these costs were charged to FERC account 930.2. After this transition, A&G FERC accounts 920, 921, 923, and 926 contain the gross costs of shared service employees. These are partially offset by affiliate charge outs credited in FERC account 922.

41 Totals may be affected due to rounding.

28

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: If the test year is PROJECTED, provide the budgeted versus actual operating revenues and expenses by primary account for a historical five year period and the forecasted data for the test year and the prior year.

Type of data shown:

XX Projected Test Year Ended 12/31/2022  
 XX Projected Prior Year Ended 12/31/2021  
 XX Historical Prior Year Ended 12/31/2020

COMPANY: TAMPA ELECTRIC COMPANY

Witness: D. Avellan/ M. C. Cacciatore/ E. L. Carlson/  
 J. S. Chronister/ M. L. Cosby/ R. B. Haines/  
 A. S. Lewis/ D. A. Pickles

DOCKET No. 20210034-EI

(Dollars in 000's)

Line No.	(1) Account No.	(2) Account Title	(3) 2016		(4) 2017		(5) 2018		(6) 2019		(7) 2020		(8) 2021		(9) 2022	
			Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
1																
2	407.3 & 407.4	DEF RETAIL FUEL EXPENSE	(13,550)	(1,887)	(13,506)	(3,840)	(28,974)	(52,460)	(16,898)	6,740	17,420	(63,476)	10,782	(13,410)		
3	407.3 & 407.4	DEF CAPACITY EXPENSE	(5,768)	(6,557)	1,014	1,202	2,026	(703)	(472)	206	1,643	(5,757)	(2,457)	(88)		
4	407.3 & 407.4	DEF WHSL FUEL EXPENSE	-	-	-	-	-	-	-	-	-	-	-	-		
5	407.3 & 407.4	DEF ENVIR EXPENSE	(4,668)	(2,261)	(5,369)	(2,717)	(4,530)	(771)	(2,747)	(799)	(3,065)	(6,159)	629	(2,309)		
6	407.3 & 407.4	DEF CONSERVATION EXPENSE	(1,527)	(1,726)	(980)	(1,877)	358	(2,627)	2,856	4,818	(1,801)	-	(590)	(513)		
7	407.3 & 407.4	DEF SPPCRC	-	-	-	-	-	-	-	-	(4,995)	3,700	(3,992)			
8		TOTAL DEF CLAUSE EXPENSE	(25,512)	(12,432)	(18,840)	(7,231)	(31,120)	(56,561)	(17,262)	10,965	14,198	(80,388)	12,064	(20,312)		
9																
10		TOTAL O & M INCLUDING DEF EXPENSE	1,111,602	1,092,316	1,073,184	1,051,037	1,002,014	1,136,184	945,143	985,884	971,615	823,701	1,019,275	955,765		
11																
12	403	DEPRECIATION	259,515	261,820	288,138	287,305	298,326	297,357	322,057	319,975	337,014	337,640	356,535	458,320		
13	404	AMORTIZATION EXPENSE	7,580	5,781	11,994	11,500	13,815	13,791	15,220	14,727	16,740	220	18,018	29,517		
14	406	MISC AMORTIZATION	186	186	186	186	(50)	186	186	186	186	186	186	186		
15		DEPRECIATION & AMORTIZATION	267,281	267,786	300,317	298,991	312,090	311,334	337,463	334,888	353,939	338,046	374,739	488,022		
16																
17	408	TAXES OTHER THAN INCOME TAX	154,412	156,259	162,589	162,134	167,622	168,388	166,892	164,895	169,906	160,605	182,243	184,700		
18	408.2	TAXES OTHER THAN INC TAX BTL	(72)	(72)	(72)	(72)	(72)	(72)	(72)	(72)	(108)	(108)	(108)	(108)		
19		TAXES OTHER THAN INCOME TAX	154,340	156,187	162,517	162,062	167,550	168,316	166,820	164,823	169,798	160,497	182,135	184,592		
20																
21	421.1	GAIN-PRO HELD FOR FUTURE USE	(32)	(40)	(18)	(24)	(20)	(39)	(29)	(29)	(28)	(27)	-	-		
22	421.2	LOSS-PROP HELD FOR FUTURE USE	-	12	-	-	-	179	-	4	-	-	-	-		
23		(GAIN)/LOSS ON DISP OF UTIL PLANT	(32)	(28)	(18)	(24)	(20)	140	(29)	(25)	(28)	(27)	-	-		
24																
25	409.1	INCOME TAXES CURRENT	30,860	54,259	11,974	(1,633)	55,660	76,886	31,506	56,305	34,576	28,912	19,764	(225)		
26		INCOME TAXES CURRENT	30,860	54,259	11,974	(1,633)	55,660	76,886	31,506	56,305	34,576	28,912	19,764	(225)		
27																
28	410.1 & 410.2	DEFERRED INCOME TAXES	247,306	147,467	221,204	444,531	160,884	538,523	59,173	208,851	65,431	295,689	146,930	119,730		
29	411.1 & 411.2	DEFERRED INCOME TAXES	(150,114)	(73,558)	(66,877)	(284,683)	(103,659)	(602,725)	(135,764)	(296,382)	(93,497)	(309,218)	(201,400)	(150,850)		
30		DEFERRED INCOME TAXES	97,192	73,909	154,327	159,848	57,225	(64,202)	(76,591)	(87,531)	(28,066)	(13,529)	(54,471)	(31,121)		
31																
32	411.4	INVESTMENT TAX CREDIT-CURR	14,426	966	2,162	10,460	55,164	52,366	107,054	89,846	51,491	51,580	86,014	52,364		
33	412	INVESTMENT TAX CREDIT-AMORT	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)		
34		INVESTMENT TAX CREDIT	14,426	966	2,162	10,460	55,163	52,366	107,054	89,846	51,491	51,580	86,014	52,364		
35																
36		TOTAL OPERATING EXPENSES	\$ 1,675,668	\$ 1,645,396	\$ 1,704,463	\$ 1,680,741	\$ 1,649,681	\$ 1,681,025	\$ 1,511,366	\$ 1,544,190	\$ 1,553,324	\$ 1,389,179	\$ 1,627,457	\$ 1,649,397		
37																
38		NET OPERATING INCOME	\$ 327,188	\$ 319,070	\$ 373,054	\$ 373,502	\$ 383,571	\$ 386,298	\$ 422,259	\$ 421,461	\$ 432,541	\$ 460,118	\$ 403,669	\$ 331,223		
39																
40																
41	Totals may be affected due to rounding.															

29

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: If the requested revenue requirements are based on a historical test year, provide actual monthly operation and maintenance expense by primary account for the test year.

Type of data shown:

COMPANY: TAMPA ELECTRIC COMPANY

Projected Test Year Ended 12/31/2021

Projected Prior Year Ended 12/31/2021

Historical Prior Year Ended 12/31/2020

DOCKET No. 20210034-EI

Witness: Not Applicable

Line No.	Account No.	Account Title	Month	Month	Month	Month	Month	Month	Month	Month	Month	Month	Month	Month	Total
1															
2															
3															
4		Not Applicable													
5															
6															
7															
8															
9															
10															
11															
12															
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38															
39															

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the changes in primary accounts that exceed 1/20th of one percent (.0005) of total operating expenses and ten percent from the prior year to the test year. Quantify each reason for the change.

Type of data shown:

XX Projected Test Year Ended 12/31/2022  
 XX Projected Prior Year Ended 12/31/2021  
 Historical Prior Year Ended 12/31/2020  
 Witness: D. Avellan/ M. C. Cacciatore/  
 E. L. Carlson/ J. S. Chronister/  
 M. L. Cosby/ R. B. Haines/  
 A. S. Lewis/ D. A. Pickles

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 20210034-EI

(Dollars in 000's)

Line No.	(1) Account Number	(2) Account	(3) Test Year Ended 12/31/2022	(4) Prior Year Ended 12/31/2021	(5) Increase / (Decrease)		(6) >10% and Exceeds 0.0005 of Total Expense	(7) Reason(s) for Change
					Dollars (3)-(4) (\$)	Percent (5)/(4) (%)		
1								
2	501	Fuel	\$ 55,621	\$ 100,878	\$ (45,257)	(44.86)	Yes	See Note 1
3								
4	555	Purchased Power	\$ 4,436	\$ 16,920	\$ (12,484)	(73.78)	Yes	See Note 1
5								
6	407.3	Amortization Deferred - Fuel	\$ 567	\$ 25,479	\$ (24,912)	(97.77)	Yes	See Note 1
7								
8	407.3	Amortization Deferred - Environmental	\$ -	\$ 3,853	\$ (3,853)	(100.00)	Yes	See Note 1
9								
10	407.3	Amortization Deferred - Storm	\$ -	\$ 5,987	\$ (5,987)	(100.00)	Yes	See Note 1
11								
12	407.4	Deferred Clause - Capacity	\$ (88)	\$ (2,457)	\$ 2,368	(96.41)	Yes	See Note 1
13								
14	407.4	Deferred Clause - Environmental	\$ (2,309)	\$ (3,225)	\$ 915	(28.39)	Yes	See Note 1
15								
16	407.4	Deferred Clause - Storm	\$ (3,992)	\$ (2,286)	\$ (1,706)	74.60	Yes	See Note 1
17								
18	904	Uncollectible Accts	\$ 3,812	\$ 4,722	\$ (910)	(19.27)	Yes	See Note 1
19								
20	924	Property Insurance	\$ 15,180	\$ 13,546	\$ 1,634	12.07	Yes	See Note 1
21								
22	403s, 404, 406	Depreciation and Amortization	\$ 488,022	\$ 374,739	\$ 113,283	30.23	Yes	See Note 1
23								
24	411.1, 401.9	Federal Income Taxes	\$ (43,805)	\$ (49,742)	\$ 5,937	(11.94)	Yes	See Note 1
25								
26	411.1, 401.9	State Income Taxes	\$ 12,459	\$ 15,035	\$ (2,576)	(17.13)	Yes	See Note 1
27								
28	411.4	Investment Tax Credits	\$ 52,364	\$ 86,014	\$ (33,650)	(39.12)	Yes	See Note 1
29								
30								
31								
32								
33								
34								
35								
36								
37								
38								

Note: The FERC accounts exclude recoverable clause.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the changes in primary accounts that exceed 1/20th of one percent (.0005) of total operating expenses and ten percent from the prior year to the test year. Quantify each reason for the change.

Type of data shown:

XX Projected Test Year Ended 12/31/2022  
 XX Projected Prior Year Ended 12/31/2021  
 Historical Prior Year Ended 12/31/2020  
 Witness: D. Avellan/ M. C. Cacciatore/  
 E. L. Carlson/ J. S. Chronister/  
 M. L. Cosby/ R. B. Haines/  
 A. S. Lewis/ D. A. Pickles

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 20210034-EI

(Dollars in 000's)

Line No.	Account Number	Account	(3) Test Year Ended 12/31/2022	(4) Prior Year Ended 12/31/2021	(6) Increase / (Decrease)		(7) >10% and Exceeds 0.0005 of Total Expense	(8) Reason(s) for Change
					(5) Dollars (3)-(4) (\$)	(6) Percent (5)/(4) (%)		
1		Note 1:						
2								
3	501	Fuel	Not included in rate base - recovery clause					
4								
5	555	Purchased Power	Not included in rate base - recovery clause					
6								
7	407.3	Amortization Deferred - Fuel	Not included in rate base - recovery clause					
8								
9	407.3	Amortization Deferred - Environmental	Not included in rate base - recovery clause					
10								
11	407.3	Amortization Deferred - Storm	Not included in rate base - recovery clause					
12								
13	407.4	Deferred Clause - Capacity	Not included in rate base - recovery clause					
14								
15	407.4	Deferred Clause - Environmental	Not included in rate base - recovery clause					
16								
17	407.4	Deferred Clause - Storm	Not included in rate base - recovery clause					
18								
19	904	Uncollectible Accts	The variance is due to decreasing bad debt projections as the company returns to historical averages after the increases resulting from the pandemic.					
20								
21	924	Property Insurance	The variance is driven by increases in property insurance costs as a result of new solar investments.					
22								
23	403s, 404, 406	Depreciation and Amortization	The variance is driven by increased depreciation rates and accelerated recovery schedules as a result of the 2020 Depreciation Study.					
24								
25	411.1, 401.9	Federal Income Taxes	The variance is due to lower tax benefit from investment tax credit, offset by lower taxes due to lower pre-tax income.					
26								
27	411.1, 401.9	State Income Taxes	The variance is due to lower pre-tax income					
28								
29	411.4	Investment Tax Credits	The variance is due to lower deferred tax expense related to ITC as a result of less solar facilities in service					
30								
31								
32								
33								
34								
35								
36								
37								
38								

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule showing the change in cost, by functional group, for the last five years.

Type of data shown:

COMPANY: TAMPA ELECTRIC COMPANY

Projected Test Year Ended 12/31/2022  
 Projected Prior Year Ended 12/31/2021  
 XX Historical Prior Year Ended 12/31/2020  
 Witness: D. Avellan/ J. S. Chronister/  
 M. L. Cosby/ R. B. Haines/  
 J. C. Heisey/A. S. Lewis/  
 D. A. Pickles

DOCKET No. 20210034-EI

Line No.	(1) Description of Functional Group	(2) Type of Cost	2016		2017		2018		2019		2020	
			(3) Dollars (000's)	(4) Percent Change	(5) Dollars (000's)	(6) Percent Change	(7) Dollars (000's)	(8) Percent Change	(9) Dollars (000's)	(10) Percent Change	(11) Dollars (000's)	(12) Percent Change
1												
2	Fuel	Variable	581,630	-10.86%	615,969	5.90%	635,407	3.16%	528,496	-16.83%	416,463	-21.20%
3												
4	Interchange	Semi-Variable	104,073	31.97%	45,773	-56.02%	58,724	28.29%	49,290	-16.07%	83,333	69.07%
5												
6	Production	Semi-Variable	154,796	3.30%	136,848	-11.59%	122,495	-10.49%	108,742	-11.23%	105,197	-3.26%
7												
8	Transmission	Semi-Variable	16,125	13.37%	14,411	-10.63%	14,057	-2.45%	15,366	9.31%	12,472	-18.84%
9												
10	Distribution	Semi-Variable	52,325	-1.12%	48,089	-8.10%	48,993	1.88%	58,440	19.28%	53,895	-7.78%
11												
12	Customer Account	Semi-Variable	34,013	29.74%	39,070	14.87%	39,947	2.25%	39,959	0.03%	36,108	-9.64%
13												
14	Customer Service & Information & Sales	Semi-Variable	38,383	-19.69%	38,760	0.98%	45,218	16.66%	45,300	0.18%	35,371	-21.92%
15												
16	Administrative & General	Semi-Variable	123,403	-0.18%	119,348	-3.29%	227,905	90.96%	124,367	-45.43%	161,250	29.66%
17												
18	Depreciation	Fixed	267,786	4.50%	298,991	11.65%	311,334	4.13%	334,888	7.57%	338,046	0.94%
19												
20	Taxes	Semi-Variable	285,321	-4.76%	330,737	15.92%	233,366	-29.44%	223,442	-4.25%	227,460	1.80%
21												
22	Interest (without AFUDC)	Semi-Variable	103,191	-0.71%	104,918	1.67%	107,303	2.27%	122,034	13.73%	126,722	3.84%
23												
24	TOTAL		<u>\$ 1,761,046</u>		<u>\$ 1,792,914</u>		<u>\$ 1,844,749</u>		<u>\$ 1,650,325</u>		<u>\$ 1,596,317</u>	
25												
26												
27												
28												
29												
30	Note:											
31	Amounts do not include deferred expenses recorded in account 407.XX.											
32	Taxes include income taxes, investment credits and taxes other than income											
33												
34												
35												
36												
37												
38												
39	Totals may be affected due to rounding											

33



FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: Provide a detailed breakdown of rate case expenses by service provided for each outside consultant, attorney, engineer or other consultant providing professional services for the case. Type of data shown: XX Projected Test Year Ended 12/31/2022  
 COMPANY: TAMPA ELECTRIC COMPANY Projected Prior Year Ended 12/31/2021  
 Historical Prior Year Ended 12/31/2020  
 DOCKET No. 20210034-EI (Dollars in 000's) Witness: J. S. Chronister/ A. S. Lewis

Line No.	(1) Vendor Name	(2) Counsel, Consultant, Or Witness	(3) Specific Services Rendered	(4) Fee (\$)	(5) Basis Of Charge	(6) Travel Expenses (\$)	(7) Other (\$)	(8) Total (4+6+7) (\$)	(9) Type of Services (a)
1									
2									
3	Various Consultants	Witness/Consultant	Cost of Capital, Storm, Compensation, Cost of Service, Rate Design, and Dismantlement studies, testimony, analysis, review, and discovery	1,027	Studies/Analysis/Testimony/Discovery	100	-	\$ 1,127	A/B/C/R/S/O
4									
5									
6									
7									
8									
9									
10									
11	TOTAL OUTSIDE CONSULTANTS			\$ 1,027		\$ 100	\$ -	\$ 1,127	
12									
13									
14									
15	Various	Counsel	Outside Legal	1,200		75	15	\$ 1,290	L
16									
17									
18									
19	TOTAL OUTSIDE LEGAL SERVICES			\$ 1,200		\$ 75	\$ 15	\$ 1,290	
20									
21	TOTAL OUTSIDE CONSULTANT/LEGAL EXPENSES			\$ 2,227		\$ 175	\$ 15	\$ 2,417	
22									
23	(a) PLACE THE APPROPRIATE LETTER(S) IN COLUMN (9)								
24	A = ACCOUNTING								
25	B = COST OF CAPITAL								
26	C = ENGINEERING								
27	L = LEGAL								
28	O = OTHER								
29	R = RATE DESIGN								
30	S = COST OF SERVICE								
31									

SCHEDULE OF RATE CASE EXPENSE AMORTIZATION IN TEST YEAR						
Rate Case	Total Expenses	Order Date	Amortization Period	Unamortized Amount	Test Year Amortization	
2022	2,417	N/A	4	2,417	604	

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the following information concerning bad debts for the four most recent historical years and the test year.  
In addition, provide a calculation of the bad debt component of the Revenue Expansion Factor.

Type of data shown:

COMPANY: TAMPA ELECTRIC COMPANY

XX Projected Test Year Ended 12/31/2022

XX Projected Prior Year Ended 12/31/2021

XX Historical Prior Year Ended 12/31/2020

DOCKET No. 20210034-EI

(Dollars in 000's)

Witness: J. S. Chronister/ M. L. Cosby/

A. S. Lewis

Line No.	Year	(1) Write-Offs (Retail)	(2) Gross Revenues From Sales Of Electricity (Retail)	(3) Adjustments to Gross Revenues (Specify)	(4) Adjusted Gross Revenues	(5) Bad Debt Factor (1)/(2)
1						
2	2017 Actual	3,455	1,937,834		1,937,834	0.178%
3						
4	2018 Actual	4,346	1,983,847		1,983,847	0.219%
5						
6	2019 Actual	3,363	1,993,466		1,993,466	0.169%
7						
8	2020 Actual	3,330	1,865,515		1,865,515	0.179%
9						
10	2021 Prior Year	4,936	1,969,806		1,969,806	0.251%
11						
12	2022 Test Year	3,924	1,961,920		1,961,920	0.200%
13						
14						
15						
16						
17						
18						
19						
20						
21						
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36						
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38						
39	Totals may be affected due to rounding.					

Supporting Schedules:

Recap Schedules: C-44

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION Provide a schedule of jurisdictional administrative, general, customer service, R & D, and other miscellaneous expenses by category and on a per customer basis for the test year and the most recent historical year.

Type of Data Shown:

XX Projected Test Year Ended 12/31/2022  
 Projected Prior Year Ended 12/31/2021  
 XX Historical Prior Year Ended 12/31/2020  
 Witness: J. S. Chronsiter/ M. L. Cosby/  
 A. S. Lewis/ L. J. Vogt

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET NO.: 20210034-EI

(Dollars in 000's)

Line No.	(1) Jurisdictional Administrative Expenses Excluding Recoverable Conservation	(2) Jurisdictional Test Year Ended 12/31/2022	(3) Jurisdictional Historical Year Ended 12/31/2020	(4) Difference (2)-(3)	(5) Percent Increase/(Decrease) (4)/(3)
1	Customer Account Expenses	\$ 38,554	\$ 35,901	\$ 2,653	7%
2	Customer Service & Informational Expenses	2,130	1,617	513	32%
3	Sales Expenses	367	256	111	43%
4	Administrative & General Expenses	153,979	159,294	(5,315)	-3%
5					
6	Total Jurisdictional Administrative Expenses	\$ 195,030	\$ 197,068	\$ (2,038)	-1%
7					
8	Average Number of Retail Customers	812,436	786,048	26,388	3%
9					
10	Administrative Expense Per Retail Customer	\$ 240.06	\$ 250.71	\$ (10.65)	-4%
11					
12					
13					
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38					
39	Totals may be affected due to rounding.				

Supporting Schedules: C-4, C-6,

Recap Schedules:

36

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule of charges to Account 930.2 (Miscellaneous General Expenses) by type of charge for the most recent historical year. Aggregate all charges that do not exceed \$100,000 and all similar charges that exceed \$100,000.

Type of data shown:

Projected Test Year Ended 12/31/2022

Projected Prior Year Ended 12/31/2021

XX Historical Prior Year Ended 12/31/2020

Witness: J. S. Chronister/ A. S. Lewis/

L. J. Vogt

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 20210034-EI

(Dollars in 000's)

Line No.	Description	(1)	(2)	(3)
		Electric Utility	Jurisdictional Factor	Amount
1	Industry Association Dues	\$ 2,085	0.994261	\$ 2,073
2	Director's Fees & Expenses	549	0.994261	546
3	Accounts Receivable Securitization Fees	444	0.994261	441
4	Environmental Health & Safety	139	0.994261	138
5	Manatee Viewing Center Stewardship	296	0.994261	294
6	Corporate Activity	354	0.994261	352
7	Incremental Pandemic Costs	3,345	0.994261	3,326
8				
9	PGS Direct Intercompany Charges	735	0.994261	731
10	New Mexico Direct Intercompany Charges	151	0.994261	150
11	Emera Inc Direct Intercompany Charges (A)	12,474	0.994261	12,402
12				
13	Other	304	0.994261	302
14				
15	Total Miscellaneous General Expenses	<u>\$ 20,876</u>		<u>\$ 20,756</u>
16				
17	Average Number of Customers	<u>786,048</u>		<u>786,048</u>
18				
19	Miscellaneous General Expenses Per Customer	<u>\$ 26.56</u>		<u>\$ 26.41</u>
20				
21				
22				
23				
24				
25				
26				
27	(A) Includes Gross Portion of Emera Corporate Costs that are partially offset by affiliate charge-outs credited in FERC account 922.			
28				
29				
30				
31				
32				
33				
34				
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36				
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38				
39	Totals may be affected due to rounding.			

37

FLORIDA PUBLIC SERVICE COMMISSIO

EXPLANATION: Provide a schedule of advertising expenses by subaccounts for the test year and the most recent historical year for each type of advertising that is included in base rate cost of service.

Type of data shown:

XX Projected Test Year Ended 12/31/2022  
 Projected Prior Year Ended 12/31/2021  
 Historical Prior Year Ended 12/31/2020  
 Witness: J. S. Chronister/ M. L. Cosby/  
 A. S. Lewis/ L. J. Vogt

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 20210034-EI

(Dollars in 000's)

Line No.	Account/ Sub-Account Number	Account/ Sub-Account Title	(1) Electric Utility	(2) Jurisdictional Factor	(3) Amount
1	909	Customer Service Informational and Instructional Advertising	\$ 425	1.000000	\$ 425
2					
3		Total Account 909	\$ 425		\$ 425
4					
5	913	Sales Advertising	\$ -	1.000000	\$ -
6					
7		Total Account 913	\$ -		\$ -
8					
9	930.1	General advertising expenses	\$ -	0.995690	\$ -
10					
11		Total Account 930	\$ -		\$ -
12					
13					
14		Total Advertising Expenses	\$ 425		\$ 425
15					
16		Average Number of Customers	812,436		812,436
17					
18		Advertising Expenses per Customer	\$ 0.52		\$ 0.52
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					

39 Totals may be affected due to rounding.

Supporting Schedules:

Recap Schedules:

38

FLORIDA PUBLIC SERVICE COMMISSIO

EXPLANATION: Provide a schedule of advertising expenses by subaccounts for the test year and the most recent historical year for each type of advertising that is included in base rate cost of service.

Type of data shown:

COMPANY: TAMPA ELECTRIC COMPANY

Projected Test Year Ended 12/31/2022  
 Projected Prior Year Ended 12/31/2021  
 XX Historical Prior Year Ended 12/31/2020  
 Witness: J. S. Chronister/ M. L. Cosby/  
 A. S. Lewis/ L. J. Vogt

DOCKET No. 20210034-EI

(Dollars in 000's)

Line No.	Account/ Sub-Account Number	Account/ Sub-Account Title	(1) Electric Utility	(2) Jurisdictional Factor	(3) Amount
1	909	Customer Service Informational and Instructional Advertising	\$ -	1.000000	\$ -
2					
3		Total Account 909	<u>\$ -</u>		<u>\$ -</u>
4					
5	913	Sales Advertising Expense	\$ -	0.994261	\$ -
6					
7		Total Account 913	<u>\$ -</u>		<u>\$ -</u>
8					
9	930.1	General advertising expenses	\$ 6	0.994261	\$ 6
10					
11		Total Account 930	<u>\$ 6</u>		<u>\$ 6</u>
12					
13					
14		Total Advertising Expenses	<u>\$ 6</u>		<u>\$ 6</u>
15					
16		Average Number of Customers	<u>786,048</u>		<u>786,048</u>
17					
18		Advertising Expenses per Customer	<u>\$ 0.01</u>		<u>\$ 0.01</u>
19					
20					
21					
22					
23					
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25					
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38					

39 Totals may be affected due to rounding.

Supporting Schedules:

Recap Schedules:

39

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule of industry association dues included in cost of service by organization for the test year and the most recent historical year. Indicate the nature of each organization. Individual dues less than \$10,000 may be aggregated.

Type of data shown:

XX Projected Test Year Ended 12/31/2022  
 Projected Prior Year Ended 12/31/2021  
 Historical Prior Year Ended 12/31/2020  
 Witness: J. S. Chronister / A. S. Lewis  
 L. J. Vogt

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 20210034-EI

(Dollars in 000's)

Line No.	(1) Name of Organization	(2) Nature of Organization	(3) Electric Utility	(4) Jurisdictional		(5) Amount
				Factor	Amount	
1						
2	Association of Edison Illuminating Companies, Inc.	Technical/Professional	\$ 11	0.9956900	\$ 11	
3	Baker Botts LLP	Technical/Professional	48	0.9956900	47	
4	CHWMEG Inc.	Business Association	13	0.9956900	13	
5	Edison Electric Institute	Technical/Professional	762	0.9956900	758	
6	Electric Drive Transportation Association (EDTA)	Business Association	21	0.9956900	21	
7	Florida Natural Gas Association / USF Power Program	Business Association	13	0.9956900	13	
8	Florida Electric Power Coordinating Group	Business Association	156	0.9956900	155	
9	Florida Reliability Coordinating Council Inc	Technical/Professional	1,035	0.9956900	1,030	
10	Florida Natural Gas Association	Business Association	15	0.9956900	15	
11	Greater Tampa Chamber of Commerce	Economic Development	11	0.9956900	11	
12	North American Electric Reliability Corp	Technical/Professional	708	0.9956900	705	
13	North American Transmission Forum Inc	Technical/Professional	60	0.9956900	60	
14	Southeastern Electric Exchange	Technical/Professional	11	0.9956900	11	
15	University of Florida - PURC Professorship	Technical	25	0.9956900	25	
16						
17	Dues less than the \$10,000.00 Aggregated		28	0.9956900	28	
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32	Total Industry Association Dues		<u>\$ 2,915</u>		<u>\$ 2,903</u>	
33						
34	Average Number of Customers		812,436		812,436	
35						
36	Dues Per Customer		\$ 3.59		\$ 3.57	
37						
38						

39 Totals may be affected due to rounding.

Supporting Schedules: F-8

Recap Schedules:

40

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule of industry association dues included in cost of service by organization for the test year and the most recent historical year. Indicate the nature of each organization. Individual dues less than \$10,000 may be aggregated.

Type of data shown:

Projected Test Year Ended 12/31/2022

Projected Prior Year Ended 12/31/2021

XX Historical Prior Year Ended 12/31/2020

Witness: J. S. Chronister / A. S. Lewis

L. J. Vogt

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 20210034-EI

(Dollars in 000's)

Line No.	(1) Name of Organization	(2) Nature of Organization	(3) Electric Utility	(4) Jurisdictional		(5) Amount
				Factor	Amount	
1						
2	Association of Edison Illuminating Companies	Technical/Professional	\$ 12	0.995041945	\$	12
3	Baker Botts LLP	Technical/Professional	43	0.995041945		43
4	Drive Electric Florida	Economic Development	10	0.995041945		10
5	Edison Electric Institute	Technical/Professional	742	0.995041945		738
6	Electric Drive Transportation Association	Technical/Professional	20	0.995041945		20
7	Electric Power Research Institute	Technical/Professional	(18)	0.995041945		(18)
8	Florida Electric Power Coordinating Group	Business Association	145	0.995041945		145
9	Florida Reliability Coordinating Council Inc	Technical/Professional	1,005	0.995041945		1,000
10	Hunton Andrews Kurth LLP	Lobby Group	(16)	0.995041945		(16)
11	North American Electric Reliability Corp	Technical/Professional	520	0.995041945		517
12	North American Transmission Forum Inc	Technical/Professional	57	0.995041945		57
13	University of Florida Foundation	Technical/Professional	25	0.995041945		25
14	Utilities Technology Council	Technical/Professional	15	0.995041945		15
15						
16	Dues less than the \$10,000.00 Aggregated		13	0.995041945		13
17						
18						
19						
20						
21						
22						
23						
24						
25						
26	Total Industry Association Dues		<u>\$ 2,573</u>			<u>\$ 2,560</u>
27						
28	Average Number of Customers		786,048			786,048
29						
30	Dues Per Customer		\$ 3.27		\$	3.26
31						
32						
33						
34						
35	As contemplated in Section 25-6.0426, Part 7, Recovery of Economic Development Expenses of the Florida Administrative code, Tampa Electric					
36	reports Industry Dues, "for surveillance reports and earnings review calculations 95% of the expenses incurred for the reporting period," not					
37	exceed the lesser of 0.15 percent of gross annual revenues, plus two-thirds of EEI dues consistent with past Commission policy.					
38						
39	Totals may be affected due to rounding.					



FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the following information regarding the use of outside professional services during the test year. Segregate the services by types such as accounting, financial, engineering, legal or other. If a projected test period is used, provide on both a projected and a historical basis for services exceeding the greater of \$1,000,000 or .5% (.005) of operation and maintenance expenses.

Type of data shown:

XX Projected Test Year Ended 12/31/2022  
 XX Projected Prior Year Ended 12/31/2021  
 XX Historical Prior Year Ended 12/31/2020  
 Witness: J. S. Chronister/ R. B. Haines/  
 A. S. Lewis/ K. M. Mincey/  
 D. A. Pickles

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 20210034-EI

(Dollars in 000's)

Line No.	(1) Type of Service or Vendor	(2) Description of Service(s)	(3) Account(s) Charged	(4) 2022 Costs	(5) 2021 Costs	(6) 2020 Costs
1						
2	Accounting/ Financial					
3	None Over the Threshold					
4						
5	Engineering					
6	None Over the Threshold					
7						
8	Legal					
9	None Over the Threshold					
10						
11	Other (specify)					
12						
13						
14	Advertising					
15	None Over the Threshold					
16						
17	Other Consultants, Contractors, and Other Services	Energy Supply, Energy Delivery & Corporate Projects	Various O & M Accounts	59,987	55,222	72,739
18						
19						
20	Environmental					
21	None Over the Threshold					
22						
23	Line Clearance	Clearance of vegetation from utility lines	Various O & M Accounts	26,167	24,723	19,112
24						
25						
26	Maintenance					
27	None Over the Threshold					
28						
29	Printing					
30	None Over the Threshold					
31						
32	Security					
33	None Over the Threshold					
34						
35	Software & Computer Maintenance	Software & Computer maintenance for all areas	Various O & M Accounts	11,078	14,970	12,431
36						
37	Total Outside Professional Services			<u>\$ 97,232</u>	<u>\$ 94,915</u>	<u>\$ 104,281</u>
38						
39	Totals may be affected due to rounding.					

Supporting Schedules:

42

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: Provide the following information concerning pension cost for the test year, and the most recent historical year if the test year is projected.

Type of data shown:

XX Projected Test Year Ended 12/31/2022

Projected Prior Year Ended 12/31/2021

XX Historical Prior Year Ended 12/31/2020

Witness: M. C. Cacciatore/ J. S. Chronister/

A. S. Lewis

DOCKET No. 20210034-EI

(Dollars in 000's)

Line No.	(1) Description	Amount	
		(2) Test Year 2022	(3) Historical Year 2020
1			
2	Service Cost	\$ 13,905	\$ 13,300
3	Interest Cost	16,078	20,751
4	Expected / Actual Return on Assets	(39,445)	(39,680)
5	Amortization of Actuarial Loss	16,748	15,431
6	Amortization of Prior Service (Benefit) Cost	-	137
7	Curtailment Loss	-	-
8	Total Net Periodic Pension Cost	\$ 7,286	\$ 9,938
9			
10	For the Year:		
11	Expected Return on Assets	39,445	39,680
12	Assumed Rate of Return on Plan Assets	6.50%	7.00%
13	Amortization of Transition Asset or Obligation	-	-
14	Percent of Pension Cost Capitalized	0%	0%
15	Pension Cost Recorded in Account 926	7,286	9,938
16	Minimum Required Contribution Per IRS	-	-
17	Maximum Allowable Contribution Per IRS	408,300	334,400
18	Actual Contribution Made to the Trust Fund	13,892	12,804
19	Actuarial Attribution Approach Used for Funding	Normal cost	Normal cost
20	Assumed Discount Rate for Computing Funding	2.68%	4.05%
21	Allocation Method Used to Assign Costs if the Utility Is Not the		
22	Sole Participant in the Plan. Attach the Relevant Procedures.	Note A	Note A
23			
24	At Plan Year End (Note C):	12/31/22	12/31/20
25	Accumulated Benefit Obligation	672,400	689,500
26	Projected Benefit Obligation	701,800	719,700
27	Vested Benefit Obligation	N/A	N/A
28	Assumed Discount Rate (Settlement Rate)	2.34%	2.37%
29	Assumed Rate for Salary Increases	3.08%	3.07%
30	Fair Value of Plan Assets	636,500	707,700
31	Market Related Value of Assets	621,300	791,300
32	Balance in Working Capital (Specify Account No.)	-	-
33			
34	Note A	The total net periodic pension cost is determined on a plan basis. For allocation, the service cost and interest cost components reflect actual valuation results for each operating company. For the return on assets, assets are maintained for each operating company only for the purpose of allocation.	
35			
36	Note B	Minimum required contribution is based on plan year, with contributions allowed until 9/15 of the following year. Actual contribution is based on calendar year.	
37			
38	Note C	The maximum deductible shown is based on nonstabilized segment rates (effective interest rate) and a cushion amount equal to 50% of the funding target. A higher deductible limit may apply based on the increase in funding target attributable to projected pay. The amount shown here should be considered an estimate.	
39			
40	Note D	Total Net Periodic Pension Cost includes the costs of the defined benefit pension plan, fully-funded non-contributory supplemental retirement benefit plan available to certain members of senior management and an unfunded non-qualified, non-contributory Restoration plan that allows certain members of senior management to receive contributions as if no IRS limits were in place.	
41			
42	Note E	Projected test year 2022 data was derived from the Mercer Pension and Postretirement forecast report dated July 31, 2020.	
43		Totals may be affected due to rounding.	

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule, by organization, of any expenses for lobbying, civic, political and related activities or for civic/charitable contributions included for recovery in cost of service for the test year and the most recent historical year.

Type of data shown:

XX Projected Test Year Ended 12/31/2022

Projected Prior Year Ended 12/31/2021

XX Historical Prior Year Ended 12/31/2020

Witness: J. S. Chronister/ A. S. Lewis

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 20210034-EI

Line No.

- 1
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No lobbying expenses, other political expenses, or civic/charitable contributions are included in determining Net Operating Income.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule for each Amortization/Recovery amount by account or sub-account currently in effect or proposed and not shown on Schedule B-9.

Type of data shown:

COMPANY: TAMPA ELECTRIC COMPANY

XX Projected Test Year Ended 12/31/2022  
 XX Projected Prior Year Ended 12/31/2021  
 XX Historical Prior Year Ended 12/31/2020

DOCKET No. 20210034-EI

(Dollars in 000's)

Witness: D. Avellan

Line No.	(1) Account / Sub-account No.	(2) Plant Account Title	(3) Total Amort / Recovery Expense	(4) Effective Date	(5) Amortization / Recovery Period:	(6) Reason
1						
2		Big Bend Unit 1				
3	311.41	Str & Improvements-BB1	1,751	1/1/2022	Requesting a 10-year period	Remaining Net Book Value after Early Shutdown *
4	312.41	Boiler Plant Eq-BB1	59,810	1/1/2022	Requesting a 10-year period	Remaining Net Book Value after Early Shutdown *
5	314.41	Turbogenerator Units-BB1	16,189	1/1/2022	Requesting a 10-year period	Remaining Net Book Value after Early Shutdown *
6	315.41	Accessory Electric Eq-BB1	7,856	1/1/2022	Requesting a 10-year period	Remaining Net Book Value after Early Shutdown *
7	316.41	Misc Power Plant Eq-BB1	335	1/1/2022	Requesting a 10-year period	Remaining Net Book Value after Early Shutdown *
8	311.51	Str & Improve-BB1 SCR	12,138	1/1/2022	Requesting a 10-year period	Remaining Net Book Value after Early Shutdown *
9	312.51	Boiler Plant Eq-BB1 SCR	19,051	1/1/2022	Requesting a 10-year period	Remaining Net Book Value after Early Shutdown *
10	315.51	Accessory Elect Eq-BB1 SCR	4,379	1/1/2022	Requesting a 10-year period	Remaining Net Book Value after Early Shutdown *
11	316.51	Misc Power Plt Eq-BB1 SCR	460	1/1/2022	Requesting a 10-year period	Remaining Net Book Value after Early Shutdown *
12	353.00	Station Equipment	901	1/1/2022	Requesting a 10-year period	Remaining Net Book Value after Early Shutdown *
13	108.03	Dismantlement Big Bend Unit #1	28,472	1/1/2022	Requesting a 10-year period	Dismantlement Reserve Deficiency *
14			<u>151,342</u>			
15						
16		Big Bend Unit 2				
17	311.42	Str & Improvements-BB2	2,868	1/1/2022	Requesting a 10-year period	Remaining Net Book Value after Early Shutdown *
18	312.42	Boiler Plant Eq-BB2	51,081	1/1/2022	Requesting a 10-year period	Remaining Net Book Value after Early Shutdown *
19	314.42	Turbogenerator Units-BB2	23,743	1/1/2022	Requesting a 10-year period	Remaining Net Book Value after Early Shutdown *
20	315.42	Accessory Electric Eq-BB2	10,629	1/1/2022	Requesting a 10-year period	Remaining Net Book Value after Early Shutdown *
21	316.42	Misc Power Plant Eq-BB2	45	1/1/2022	Requesting a 10-year period	Remaining Net Book Value after Early Shutdown *
22	311.52	Str & Improve-BB2 SCR	14,181	1/1/2022	Requesting a 10-year period	Remaining Net Book Value after Early Shutdown *
23	312.52	Boiler Plant Eq-BB2 SCR	28,828	1/1/2022	Requesting a 10-year period	Remaining Net Book Value after Early Shutdown *
24	315.52	Accessory Elect Eq-BB2 SCR	7,866	1/1/2022	Requesting a 10-year period	Remaining Net Book Value after Early Shutdown *
25	316.52	Misc Power Plt Eq-BB2 SCR	516	1/1/2022	Requesting a 10-year period	Remaining Net Book Value after Early Shutdown *
26	311.46	Str & Improve-BB1&2 FGD	2,126	1/1/2022	Requesting a 10-year period	Remaining Net Book Value after Early Shutdown *
27	312.46	Boiler Plant Eq-BB1&2 FGD	23,988	1/1/2022	Requesting a 10-year period	Remaining Net Book Value after Early Shutdown *
28	315.46	Accessory Elect Eq-BB1&2 FGD	4,494	1/1/2022	Requesting a 10-year period	Remaining Net Book Value after Early Shutdown *
29	316.46	Misc Power Plt Eq-BB1&2 FGD	282	1/1/2022	Requesting a 10-year period	Remaining Net Book Value after Early Shutdown *
30	312.40	Boiler Plant Eq-BBCM	105	1/1/2022	Requesting a 10-year period	Remaining Net Book Value after Early Shutdown *
31	353.00	Station Equipment	540	1/1/2022	Requesting a 10-year period	Remaining Net Book Value after Early Shutdown *
32	390.00	Structures & Improvements	13	1/1/2022	Requesting a 10-year period	Remaining Net Book Value after Early Shutdown *
33	108.03	Dismantlement Big Bend Unit #2	39,642	1/1/2022	Requesting a 10-year period	Dismantlement Reserve Deficiency *
34			<u>210,947</u>			
35						
36						
37						
38						
39						

\* This information is embedded in B-7, B-9 and B-11 for 2021 asset cost retirements and in B-9 for 2022 depreciation accruals, which includes the monthly 10-year amortization recovery amounts above.

Totals may be affected due to rounding.

Supporting Schedules:

Recap Schedules:

45

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule for each Amortization/Recovery amount by account or sub-account currently in effect or proposed and not shown on Schedule B-9.

Type of data shown:

XX Projected Test Year Ended 12/31/2022

XX Projected Prior Year Ended 12/31/2021

XX Historical Prior Year Ended 12/31/2020

COMPANY: TAMPA ELECTRIC COMPANY

Witness: D. Avellan

DOCKET No. 20210034-EI

(Dollars in 000's)

Line No.	(1) Account / Sub-account No.	(2) Plant Account Title	(3) Total Amort / Recovery Expense	(4) Effective Date	(5) Amortization / Recovery Period:	(6) Reason
1						
2	Big Bend Unit 3					
3	311.43	Str & Improvements-BB3	4,834	1/1/2022	Requesting a 10-year period	Remaining Net Book Value after Early Shutdown *
4	312.43	Boiler Plant Eq-BB3	95,210	1/1/2022	Requesting a 10-year period	Remaining Net Book Value after Early Shutdown *
5	314.43	Turbogenerator Units-BB3	29,558	1/1/2022	Requesting a 10-year period	Remaining Net Book Value after Early Shutdown *
6	315.43	Accessory Electric Eq-BB3	10,078	1/1/2022	Requesting a 10-year period	Remaining Net Book Value after Early Shutdown *
7	316.43	Misc Power Plant Eq-BB3	1,028	1/1/2022	Requesting a 10-year period	Remaining Net Book Value after Early Shutdown *
8	311.53	Str & Improve-BB3 SCR	12,617	1/1/2022	Requesting a 10-year period	Remaining Net Book Value after Early Shutdown *
9	312.53	Boiler Plant Eq-BB3 SCR	22,682	1/1/2022	Requesting a 10-year period	Remaining Net Book Value after Early Shutdown *
10	315.53	Accessory Elect Eq-BB3 SCR	6,415	1/1/2022	Requesting a 10-year period	Remaining Net Book Value after Early Shutdown *
11	316.53	Misc Power Plt Eq-BB3 SCR	445	1/1/2022	Requesting a 10-year period	Remaining Net Book Value after Early Shutdown *
12	312.40	Boiler Plant Eq-BBCM	607	1/1/2022	Requesting a 10-year period	Remaining Net Book Value after Early Shutdown *
13	352.00	STR and Improvements	1	1/1/2022	Requesting a 10-year period	Remaining Net Book Value after Early Shutdown *
14	353.00	Station Equipment	3,883	1/1/2022	Requesting a 10-year period	Remaining Net Book Value after Early Shutdown *
15	108.03	Dismantlement Big Bend Unit #3	42,974	1/1/2022	Requesting a 10-year period	Dismantlement Reserve Deficiency *
16			<u>230,332</u>			
17						
18	AMR Meters					
19	370.00	Meters - Analog & AMR	36,147	1/1/2022	Requesting a 10-year period	Remaining Net Book Value after AMI Meter Replacements *
20						
21						
22						
23						
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\* This information is embedded in B-7, B-9 and B-11 for 2021 asset cost retirements and in B-9 for 2022 depreciation accruals, which includes the monthly 10-year amortization recovery amounts above.

Totals may be affected due to rounding.

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION Provide a schedule of taxes other than income taxes for the historical base year, historical base year + 1, and the test year. For each tax, indicate the amount charged to operating expenses. Complete columns 5, 6 and 7 for the historical base year and test year only.

Type of data shown:

XX Projected Test Year Ended 12/31/2022  
 Projected Prior Year Ended 12/31/2021  
 Historical Prior Year Ended 12/31/2020  
 Witness: J. S. Chronister/ A. S. Lewis  
 L. J. Vogt

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 20210034-EI

(Dollars in 000's)

Line No.	Type of Tax	(1)	(2)	(3)	(4)	Jurisdictional		(7)
		Rate	Tax Basis (\$)	Total Amount	Amount Charged to Operating Expenses	Factor	Amount	Amount Charged to Operating Expenses
1								
2	Federal Unemployment	0.600%	12,667	\$ 76	\$ 55 (1)	0.993104	\$ 55	\$ 55
3								
4	State Unemployment	0.10%	13,000	13	9 (1)	0.993104	9	9
5								
6	FICA	7.65%	276,039	21,117	15,391 (1)	0.993104	15,285	15,285
7								
8	Regulatory Assessment Fee	0.072%	1,936,469	1,394	1,394	0.993104	1,385	1,385
9								
10	Property	Variable	Variable	73,533	73,425 (2)	0.993104	72,919	72,919
11								
12	Gross Receipts	2.5%	1,871,188	46,780	46,780	1.000000	46,780	46,780
13								
14	Franchise Fee	Variable	Variable	47,374	47,374	1.000000	47,374	47,374
15								
16	Sales & Use Tax	Variable	Variable	180	180	0.993104	179	179
17								
18	Other	Variable	Variable	(17)	(17) (3)	0.993104	(17)	(17)
19								
20	Total			<u>\$ 190,450</u>	<u>\$ 184,592</u>		<u>\$ 183,968</u>	<u>\$ 183,968</u>

24 (1) Excludes payroll taxes capitalized  
 25  
 26 (2) Excludes non-utility property tax expense.  
 27  
 28 (3) City & county occupational licenses, federal excise tax, state government leasehold tax, Taxes on ZapCap located in FERC Account 416.  
 29  
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 36  
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39 Totals may be affected due to rounding.

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION Provide a schedule of taxes other than income taxes for the historical base year, historical base year + 1, and the test year. For each tax, indicate the amount charged to operating expenses. Complete columns 5, 6 and 7 for the historical base year and test year only.

Type of data shown:

Projected Test Year Ended 12/31/2022  
 XX Projected Prior Year Ended 12/31/2021  
 Historical Prior Year Ended 12/31/2020  
 Witness: J. S. Chronister/ A. S. Lewis  
 L. J. Vogt

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 20210034-EI

(Dollars in 000's)

Line No.	Type of Tax	(1)	(2)	(3)	(4)	Jurisdictional		(7)
		Rate	Tax Basis (\$)	Total Amount	Amount Charged to Operating Expenses	Factor	Amount	Amount Charged to Operating Expenses
1								
2	Federal Unemployment	0.600%	18,333	\$ 110	\$ 80 (1)	0.992924	\$ 79	\$ 79
3								-
4	State Unemployment	0.10%	26,000	26	19 (1)	0.992924	19	19
5								-
6	FICA	7.65%	264,157	20,208	14,752 (1)	0.992924	14,648	14,648
7								-
8	Regulatory Assessment Fee	0.072%	1,965,657	1,415	1,415	0.992924	1,405	1,405
9								-
10	Property	Variable	Variable	69,588	69,480 (2)	0.992924	68,988	68,988
11								-
12	Gross Receipts	2.5%	1,913,699	47,842	47,842	1.000000	47,842	47,842
13								-
14	Franchise Fee	Variable	Variable	48,361	48,361	1.000000	48,361	48,361
15								-
16	Sales & Use Tax	Variable	Variable	180	180	0.992924	179	179
17								-
18	Other	Variable	Variable	6	6 (3)	0.992924	6	6
19								
20	Total			<u>\$ 187,736</u>	<u>\$ 182,135</u>		<u>\$ 181,527</u>	<u>\$ 181,527</u>

24 (1) Excludes payroll taxes capitalized

26 (2) Excludes tax on non-utility property

28 (3) City & county occupational licenses, federal excise tax, state government leasehold tax, Taxes on ZapCap located in FERC Account 416

39 Totals may be affected due to rounding.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION Provide a schedule of taxes other than income taxes for the historical base year, historical base year + 1, and the test year. For each tax, indicate the amount charged to operating expenses. Complete columns 5, 6 and 7 for the historical base year and test year only.

Type of data shown:

Projected Test Year Ended 12/31/2022  
 Projected Prior Year Ended 12/31/2021  
 XX Historical Prior Year Ended 12/31/2020  
 Witness: J. S. Chronister/ A. S. Lewis  
 L. J. Vogt

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 20210034-EI

(Dollars in 000's)

Line No.	Type of Tax	(1) Rate	(2) Tax Basis (\$)	(3) Total Amount	(4) Amount Charged to Operating Expenses	(5) Jurisdictional		(6) Amount	(7) Jurisdictional Amount Charged to Operating Expenses
						Factor	Amount		
1									
2	Federal Unemployment	0.600%	18,167	\$ 109	\$ 70 (1)	0.992383	\$ 69	\$ 69	
3									
4	State Unemployment	0.20%	9,000	18	12 (1)	0.992383	12	12	
5									
6	FICA	7.65%	222,706	17,037	10,896 (1)	0.992383	10,813	10,813	
7									
8	Regulatory Assessment Fee	0.072%	1,826,192	1,315	1,315	0.992383	1,305	1,305	
9									
10	Property	Variable	Variable	62,915	62,807 (2)	0.992383	62,329	62,329	
11									
12	Gross Receipts	2.5%	1,741,336	43,533	43,533	1.000000	43,533	43,533	
13									
14	Franchise Fee	Variable	Variable	41,652	41,652	1.000000	41,652	41,652	
15									
16	Sales & Use Tax	Variable	Variable	158	158	0.992383	157	157	
17									
18	Other	Variable	Variable	54	54 (3)	0.992383	54	54	
19									
20	Total			<u>\$ 166,791</u>	<u>\$ 160,497</u>		<u>\$ 159,923</u>	<u>\$ 159,923</u>	

24 (1) Excludes payroll taxes capitalized

26 (2) Excludes tax on non-utility property

28 (3) City & county occupational licenses, federal excise tax, and state government leasehold tax.

39 Totals may be affected due to rounding.



FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION Provide a calculation of the Gross Receipt Tax and Regulatory Assessment Fee for the historical base year, historical base year + 1, and the test year.

Type of data shown:

XX Projected Test Year Ended 12/31/2022

XX Projected Prior Year Ended 12/31/2021

XX Historical Prior Year Ended 12/31/2020

COMPANY: TAMPA ELECTRIC COMPANY

Witness: J. S. Chronister/ A. S. Lewis

DOCKET No. 20210034-EI

(Dollars in 000's)

Line No.	(1)	(2)			(5)		
		GROSS RECEIPTS TAX			REGULATORY ASSESSMENT FEE		
		HISTORICAL BASE YEAR 2020	HISTORICAL BASE YEAR + 1 2021	TEST YEAR 2022	HISTORICAL BASE YEAR 2020	HISTORICAL BASE YEAR + 1 2021	TEST YEAR 2022
1							
2	TOTAL OPERATING REVENUES	\$ 1,849,297	\$ 2,031,125	\$ 1,980,620	\$ 1,849,297	\$ 2,031,125	\$ 1,980,620
3							
4	LESS ACCRUED UNBILLED REVENUE	10,368	(30)	(35)	-	-	-
5							
6	BILLED REVENUE	\$ 1,838,929	\$ 2,031,155	\$ 1,980,655	\$ 1,849,297	\$ 2,031,125	\$ 1,980,620
7							
8	SALES FOR RESALE	\$ 2,542	\$ 1,870	\$ 1,855	\$ 2,542	\$ 1,870	\$ 1,855
9							
10	PROVISION FOR RATE REFUND	(4,046)	-	-	-	-	-
11							
14	DEFERRED REVENUE	(34,809)	(8,014)	(12,294)	-	-	-
15							
16	OTHER ELECTRIC REVENUE	13,693	9,061	9,061	-	-	-
17							
18	MISCELLANEOUS SERVICE REVENUE	21,791	25,453	19,291	-	-	-
19							
20	RENT FROM ELECTRIC PROPERTY	13,157	13,399	13,935	-	-	-
21							
24	OTHER ADJUSTMENTS (1)	85,265 (1)	75,687 (2)	77,619 (2)	20,563 (3)	63,598 (4)	42,296 (4)
25							
26	TOTAL ADJUSTMENTS	\$ 97,593	\$ 117,456	\$ 109,467	\$ 23,105	\$ 65,468	\$ 44,151
27							
28	ADJUSTED OPERATING REVENUES	\$ 1,741,336	\$ 1,913,699	\$ 1,871,188	\$ 1,826,192	\$ 1,965,657	\$ 1,936,469
29							
30	TAX RATE	2.5%	2.5%	2.5%	0.0720%	0.0720%	0.0720%
31							
32	TAX AMOUNT	\$ 43,533	\$ 47,842	\$ 46,780	\$ 1,315	\$ 1,415	\$ 1,394

34 (1) Outdoor & street lights rental; energy management; uncollectible accounts; 2020 Tax Reform Revenue Reund  
 35 (2) Outdoor & street lights rental; energy management; uncollectible accounts  
 36 (3) Credit for energy management on electric bills recorded in conservation expense; Wage Assignment Revenue  
 37 (4) Energy Mgmt Credit; Base for R.A. Fee budget different from final budget.  
 38  
 39 Totals may be affected due to rounding

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the calculation of state and federal income taxes for the historical base year and the projected test year.

Type of data shown:

COMPANY: TAMPA ELECTRIC COMPANY

XX Projected Test Year Ended 12/31/2022

Projected Prior Year Ended 12/31/2021

Historical Prior Year Ended 12/31/2020

DOCKET No. 20210034-EI

(Dollars in 000's)

Witness: J. S. Chronister/ A. S. Lewis

Line No.	DESCRIPTION	CURRENT TAX			DEFERRED TAX		
		STATE	FEDERAL	TOTAL	STATE	FEDERAL	TOTAL
1							
2	NET UTILITY OPERATING INCOME	\$ 358,182	\$ 358,182				
3	ADD INCOME TAX ACCOUNTS	21,018	21,018				
4	LESS INTEREST CHARGES (FROM C-23)	125,943	125,943				
5							
6	INCOME PER BOOKS	253,257	253,257				
7							
8	TEMPORARY ADJUSTMENTS TO TAXABLE INCOME (LIST)						
9	ADD: BOOK DEPRECIATION	468,713	468,713				
10	LESS: TAX DEPRECIATION	(874,065)	(788,754)				
11	TAX OVER BOOK DEPRECIATION	(405,352)	(320,041)		22,294	62,527	
12	ACCRUED BONUS	643	643		(35)	(128)	
13	DEFERRED COMPENSATION	763	763		(42)	(151)	
14	MEDICAL & LIFE BENEFITS-FAS 106	183	183		(10)	(36)	
15	FAS 112	(445)	(445)		24	88	
16	LONG TERM INCENTIVE	184	184		(10)	(37)	
17	PAYROLL TAX	(4,616)	(4,616)		254	916	
18	PENSION	(7,027)	(7,027)		386	1,395	
19	RESTORATION PLAN	339	339		(19)	(67)	
20	SUPPLEMENTAL EXECUTIVE RETIREMENT PL	(40)	(40)		2	8	
21	VACATION	223	223		(12)	(44)	
22	BOND REFINANCING	518	518		(28)	(103)	
23	BAD DEBT	(1,325)	(1,325)		73	263	
24	DEFERRED FUEL	(118)	(118)		6	23	
25	DEFERRED LEASE	(17)	(17)		1	3	
26	FIBER OPTIC	(64)	(64)		4	13	
27	INSURANCE RESERVE	274	274		(15)	(54)	
28	UNBILLED REVENUES	(3,114)	(3,114)		171	618	
29	DEFERRED INTEREST	2,693	2,693		(148)	(534)	
30	AMORTIZATION	1,568	1,568		(86)	(311)	
31	CIAC	2,202	2,202		(121)	(437)	
32	COST OF REMOVAL	10,920	10,920		(601)	(2,167)	
33	DISMANTLEMENT COSTS	19,124	19,124		(1,052)	(3,795)	
34	REPAIR CAPITALIZED ON BOOKS	(53,398)	(53,398)		2,937	10,597	
35	CAPITALIZED INTEREST	1,677	1,677		(92)	(333)	
36							
37	TOTAL TEMPORARY DIFFERENCES	(434,205)	(348,894)		23,881	68,253	
38							
39	Total may not foot due to rounding.						

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the calculation of state and federal income taxes for the historical base year and the projected test year.

Type of data shown:

COMPANY: TAMPA ELECTRIC COMPANY

XX Projected Test Year Ended 12/31/2022

Projected Prior Year Ended 12/31/2021

Historical Prior Year Ended 12/31/2020

Witness: J. S. Chronister/ A. S. Lewis

DOCKET No. 20210034-EI

(Dollars in 000's)

Line No.	DESCRIPTION	CURRENT TAX			DEFERRED TAX		
		STATE	FEDERAL	TOTAL	STATE	FEDERAL	TOTAL
1	TOTAL TEMPORARY DIFFERENCES	\$ (434,205)	\$ (348,894)		\$ 23,881	\$ 68,253	\$ 92,134
2							
3							
4	PERMANENT ADJUSTMENTS TO TAXABLE INCOME (LIST)						
5	AFUDC EQUITY	(26,915)	(26,915)				
6	DEPR-AFUDC EQUITY	9,148	9,148				
7	SOLAR ITC DEPRECIATION	5,435	5,435				
8	CLUB DUES	36	36				
9	TRANSPORTATION FRINGE	193	193				
10	PENALTIES	106	106				
11							
12	TOTAL PERMANENT ADJUSTMENTS	(11,997)	(11,997)				
13							
14	STATE TAXABLE INCOME (LOSS)	(192,945)					
15							
16	NET OPERATING LOSS	192,945			(10,612)	2,229	
17							
18	STATE INCOME TAX (4.458%)	-					
19							
20	ADJUSTMENTS TO FEDERAL INCOME TAX						
21							
22	MEDICARE PART D SUBSIDY AMORTIZATION				43		
23							
24							
25	STATE INCOME TAX	\$ -			\$ 13,312		
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39	Total may not foot due to rounding.						

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the calculation of state and federal income taxes for the historical base year and the projected test year.

Type of data shown:

COMPANY: TAMPA ELECTRIC COMPANY

XX Projected Test Year Ended 12/31/2022

Projected Prior Year Ended 12/31/2021

Historical Prior Year Ended 12/31/2020

Witness: J. S. Chronister/ A. S. Lewis

DOCKET No. 20210034-EI

(Dollars in 000's)

Line No.	DESCRIPTION	CURRENT TAX			DEFERRED TAX		
		STATE	FEDERAL	TOTAL	STATE	FEDERAL	TOTAL
1							
2	FEDERAL TAXABLE INCOME		(107,634)				
3							
4	NET OPERATING LOSS		107,634		(22,603)		
5							
6	FEDERAL INCOME TAX (21% )		-				
7							
8	ADJUSTMENTS TO FEDERAL INCOME TAX						
9							
10	MEDICARE PART D SUBSIDY AMORTIZATION		-		156		
11							
12	FEDERAL INCOME TAX		\$ -		\$ 48,034		61,346
13							
14	ITC AMORTIZATION						(11,194)
15							
16	R&D TAX CREDIT						(500)
17							
18	WRITE-OFF OF EXCESS DEFERRED TAXES						(28,634)
19							
20	TOTAL INCOME TAXES						\$ 21,018
21							
22							
23							
24							
25							
26							
27							
28	SUMMARY OF INCOME TAX EXPENSE:						
29		FEDERAL	STATE	TOTAL			
30	CURRENT TAX EXPENSE	\$ -	\$ -	\$ -			
31	DEFERRED INCOME TAXES	48,034	13,312	61,346			
32	INVESTMENT TAX CREDITS, NET	(11,194)		(11,194)			
33	R&D TAX CREDIT	(500)		(500)			
34	WRITE-OFF OF EXCESS DEFERRED TAXES	(28,634)		(28,634)			
35	TOTAL INCOME TAX PROVISION	\$ 7,706	\$ 13,312	\$ 21,018			
36							
37							
38							
39	Total may not foot due to rounding.						

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the calculation of state and federal income taxes for the historical base year and the projected test year.

Type of data shown:

COMPANY: TAMPA ELECTRIC COMPANY

Projected Test Year Ended 12/31/2022

Projected Prior Year Ended 12/31/2021

XX Historical Prior Year Ended 12/31/2020

DOCKET No. 20210034-EI

(Dollars in 000's)

Witness: J. S. Chronister/ A. S. Lewis

Line No.	DESCRIPTION	CURRENT TAX			DEFERRED TAX		
		STATE	FEDERAL	TOTAL	STATE	FEDERAL	TOTAL
1							
2	NET UTILITY OPERATING INCOME	\$ 488,224	\$ 488,224				
3	ADD INCOME TAX ACCOUNTS	66,964	66,964				
4	LESS INTEREST CHARGES (FROM C-23)	114,049	114,049				
5							
6	INCOME PER BOOKS	441,139	441,139				
7							
8	TEMPORARY ADJUSTMENTS TO TAXABLE INCOME (LIST)						
9	ADD: BOOK DEPRECIATION	340,346	340,346				
10	LESS: TAX DEPRECIATION	(685,007)	(572,748)				
11	TAX OVER BOOK DEPRECIATION	(344,661)	(232,402)		15,365	45,578	
12	401K PERFORMANCE MATCH	1,211	1,211		(54)	(243)	
13	ACCRUED BONUS	7,983	7,983		(356)	(1,602)	
14	ACCRUED SEVERANCE	1,406	1,406		(63)	(282)	
15	DEFERRED COMPENSATION	546	546		(24)	(110)	
16	MEDICAL & LIFE BENEFITS-FAS 106	(4,387)	(4,387)		196	880	
17	LONG TERM MEDICAL - FAS 112	1,208	1,208		(54)	(242)	
18	LONG TERM INCENTIVE	(44)	(44)		2	9	
19	PAYROLL TAX	8,784	8,784		(392)	(1,762)	
20	PENSION	(4,555)	(4,555)		203	914	
21	RESTORATION PLAN	334	334		(15)	(67)	
22	SUPPLEMENTAL EXECUTIVE RETIREMENT PL	53	53		(2)	(11)	
23	VACATION	(52)	(52)		2	10	
24	BOND REFINANCING	518	518		(23)	(104)	
25	BAD DEBT	4,343	4,343		(194)	(871)	
26	DEFERRED FUEL	(21,225)	(21,225)		946	4,259	
27	DEFERRED LEASE	53	53		(2)	(11)	
28	DEFERRED REVENUE	(11,500)	(11,500)		513	2,307	
29	DREDGING	317	317		(14)	(64)	
30	FIBER OPTIC	(325)	(325)		14	65	
31	INSURANCE RESERVE	(827)	(827)		37	166	
32	LEGAL EXPENSES	286	286		(13)	(57)	
33	RATE REFUND	(4,808)	(4,808)		214	965	
34	STORM PROTECTION CLAUSE	(4,998)	(4,998)		223	1,003	
35	UNBILLED REVENUES	1,622	1,622		(72)	(325)	
36	DEFERRED INTEREST	3,449	3,449		(154)	(692)	
37	SUBTOTAL TEMPORARY DIFFERENCES	(365,269)	(253,010)		16,284	49,713	
38							
39	Total may not foot due to rounding.						

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the calculation of state and federal income taxes for the historical base year and the projected test year.

Type of data shown:

Projected Test Year Ended 12/31/2022

Projected Prior Year Ended 12/31/2021

XX Historical Prior Year Ended 12/31/2020

Witness: J. S. Chronister/ A. S. Lewis

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 20210034-EI

(Dollars in 000's)

Line No.	DESCRIPTION	CURRENT TAX			DEFERRED TAX		
		STATE	FEDERAL	TOTAL	STATE	FEDERAL	TOTAL
1	SUBTOTAL TEMPORARY DIFFERENCES	\$ (365,269)	\$ (253,010)		\$ 16,284	\$ 49,713	
2	AMORTIZATION	3,076	3,076		(137)	(617)	
3	CIAC	3,231	3,231		(144)	(648)	
4	COST OF REMOVAL	(35,347)	(35,347)		1,576	7,092	
5	DISMANTLEMENT COSTS	1,186	1,186		(53)	(238)	
6	GAIN/LOSS SALE OF ASSETS	(184)	(184)		8	37	
7	REPAIRS	32,947	32,947		(1,469)	(6,610)	
8	CAPITALIZED INTEREST	(36,917)	(36,917)		1,646	7,407	
9	TOTAL TEMPORARY DIFFERENCES	(397,277)	(285,018)		17,711	56,135	
10							
11	PERMANENT ADJUSTMENTS TO TAXABLE INCOME (LIST)						
12	STATE TAX TRUEUP	-	(539)				
13	MEALS 50%	304	304				
14	CLUB DUES	31	31				
15	TRANSPORTATION	193	193				
16	STOCK OPTIONS	(211)	(211)				
17	WAGE RETENTION CREDIT	2,938	2,938				
18	PENALTIES	776	776				
19	AFUDC EQUITY	(27,140)	(27,140)				
20	AFUDC EQUITY-DEPR	9,086	9,086				
21	SOLAR ITC DEPRECIATION	3,544	3,544				
22	TOTAL PERMANENT ADJUSTMENTS	(10,479)	(11,018)				
23							
24	STATE TAXABLE INCOME	33,383					
25							
26	NET OPERATING LOSS - CARRYOVER	(185,118)			8,253	(1,733)	
27							
28	STATE INCOME TAX (4.458%)	(6,764)					
29	ADJUSTMENTS TO STATE INCOME TAX (LIST)						
30	OUT OF PERIOD ADJUSTMENTS	898			(588)		
31	TOTAL ADJUSTMENTS TO STATE INCOME TAX	898					
32							
33	MEDICARE PART D SUBSIDY AMORTIZATION				43		
34							
35	STATE INCOME TAX	\$ (5,866)			\$ 25,418		
36							
37							
38							
39	Total may not foot due to rounding.						

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the calculation of state and federal income taxes for the historical base year and the projected test year.

Type of data shown:

Projected Test Year Ended 12/31/2022

Projected Prior Year Ended 12/31/2021

XX Historical Prior Year Ended 12/31/2020

Witness: J. S. Chronister/ A. S. Lewis

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 20210034-EI

(Dollars in 000's)

Line No.	DESCRIPTION	CURRENT TAX			DEFERRED TAX		
		STATE	FEDERAL	TOTAL	STATE	FEDERAL	TOTAL
1							
2	FEDERAL TAXABLE INCOME		151,867				
3	FEDERAL INCOME TAX (21% )		31,892				
4							
5	ADJUSTMENTS TO FEDERAL INCOME TAX						
6	OUT OF PERIOD ADJUSTMENTS		2,886		(6,157)		
7	TOTAL ADJUSTMENTS TO FEDERAL INCOME TAX		2,886				
8							
9	MEDICARE PART D SUBSIDY AMORTIZATION					156	
10							
11	FEDERAL INCOME TAX		<u>\$ 34,778</u>		<u>\$ 48,401</u>		102,731
12							
13	ITC AMORTIZATION						(7,245)
14							
15	R&D TAX CREDIT						(1,768)
16							
17	WRITE-OFF OF EXCESS DEFERRED TAXES						(26,754)
18							
19	TOTAL INCOME TAXES						<u>\$ 66,964</u>
20							
21							
22							
23							
24							
25							
26	SUMMARY OF INCOME TAX EXPENSE:						
27		<u>FEDERAL</u>	<u>STATE</u>	<u>TOTAL</u>			
28	CURRENT TAX EXPENSE	\$ 34,778	\$ (5,866)	\$ 28,912			
29	DEFERRED INCOME TAXES	48,401	25,418	73,819			
30	INVESTMENT TAX CREDITS, NET	(7,245)		(7,245)			
31	R&D TAX CREDIT	(1,768)		(1,768)			
32	WRITE-OFF OF EXCESS DEFERRED TAXES	(26,754)		(26,754)			
33	TOTAL INCOME TAX PROVISION	\$ 47,411	\$ 19,552	\$ 66,964			
34							
35							
36							
37							
38							
39	Total may not foot due to rounding.						

56

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

Provide the amount of interest expense used to calculate net operating income taxes on Schedule C-22  
 If the basis for allocating interest used in the tax calculation differs from the basis used in allocating current  
 income tax expense, the differing bases should be clearly identified.

Type of data shown:

XX Projected Test Year Ended 12/31/2022  
 Projected Prior Year Ended 12/31/2021  
 XX Historical Prior Year Ended 12/31/2020  
 Witness: J. S. Chronister/ A. S. Lewis

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 20210034-EI

(Dollars in 000's)

Line No.	Description	(1) Historical Base Year Ended 12/31/2020	(2) Test Year Ended 12/31/2022
1			
2	Interest on Long Term Debt	\$ 116,262	\$ 131,063
3			
4	Amortization of Debt Discount, Premium, Issuing	2,423	2,430
5	Expense & Loss on Reacquired Debt		
6			
7	Interest on Short Term Debt	4,387	2,783
8			
9	Interest on Customer Deposits	2,497	2,555
10			
11	Other Interest Expense	1,507	31
12			
13	Less Allowance for Funds Used During Construction	(13,026)	(12,918)
14			
15			
16	Total Interest Expense	<u>\$ 114,049</u>	<u>\$ 125,943</u>
17			
18			
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39	Total may not foot due to rounding.		

57



FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide information required in order to adjust income tax expenses by reason of interest expense of parent(s) that may be invested in the equity of the utility in question. If a projected test period is used, provide on both a projected and historical basis.

Type of data shown:

COMPANY: TAMPA ELECTRIC COMPANY

XX Projected Test Year Ended 12/31/2022

XX Projected Prior Year Ended 12/31/2021

XX Historical Prior Year Ended 12/31/2020

DOCKET No. 20210034-EI

(Dollars in 000's)

Witness: J. S. Chronister/ A. S. Lewis

Line No.		Amount	Percent of Capital	Cost Rate	Weighted Cost
1					
2					
3					
4	<u>2022</u>				
5	Long Term Debt	\$ 3,027,499	24.63%	4.09%	1.01%
6	Short Term Debt	334,663	2.72%	3.87%	0.11%
7	Preferred Stock	1,203,642	9.79%	0.00%	0.00%
8	Common Equity	7,728,080	62.86%	0.00%	0.00%
9	Deferred Income Tax	-	0.00%	0.00%	0.00%
10	Investment Tax Credits	-	0.00%	0.00%	0.00%
11	Other (specify)	-	0.00%	0.00%	0.00%
12	Total	<u>\$ 12,293,884</u>	<u>100.00%</u>		<u>1.11%</u>
13					
14					
15	<u>2021</u>				
16	Long Term Debt	\$ 3,087,770	26.84%	4.10%	1.10%
17	Short Term Debt	404,164	3.51%	3.26%	0.11%
18	Preferred Stock	1,003,500	8.72%	0.00%	0.00%
19	Common Equity	7,007,227	60.92%	0.00%	0.00%
20	Deferred Income Tax	-	0.00%	0.00%	0.00%
21	Investment Tax Credits	-	0.00%	0.00%	0.00%
22	Other (specify)	-	0.00%	0.00%	0.00%
23	Total	<u>\$ 11,502,661</u>	<u>100.00%</u>		<u>1.22%</u>
24					
25					
26					
27	<u>2020</u>				
28	Long Term Debt	\$ 3,063,716	27.92%	4.42%	1.23%
29	Short Term Debt	418,091	3.81%	3.24%	0.12%
30	Preferred Stock	1,003,500	9.15%	0.00%	0.00%
31	Common Equity	6,487,385	59.12%	0.00%	0.00%
32	Deferred Income Tax	-	0.00%	0.00%	0.00%
33	Investment Tax Credits	-	0.00%	0.00%	0.00%
34	Other (specify)	-	0.00%	0.00%	0.00%
35	Total	<u>\$ 10,972,693</u>	<u>100.00%</u>		<u>1.36%</u>
36					
37	Weighted cost of parent debt x 25.345% (or applicable consolidated tax rate) x equity of subsidiary				
38		1.11%	25.35%	\$3,444,975	\$ 9,707
39					
40	NOTE: Information provided is for Emera, Inc., the parent of Emera U.S. Holdings, Inc. There is no debt on the balance sheet of TECO Energy, Inc. for any period presented.				
41					
42	Totals may be affected due to rounding				

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FLORIDA PUBLIC SERVICE COMMISSIC

EXPLANATION: To provide information required to present the excess/deficient deferred tax balances due to protected and unprotected timing differences at statutory tax rates different from the current tax rate. The protected deferred tax balances represent timing differences due to Life and Method effect on depreciation rates.

Type of data shown:

XX Projected Test Year Ended 12/31/2022

XX Projected Prior Year Ended 12/31/2021

XX Historical Prior Year Ended 12/31/2020

Witness: J. S. Chronister/ A. S. Lewis

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 20210034-EI

(Dollars in 000's)

Line No.		Protected	Unprotected	Total Excess/(Deficient)
1				
2				
3	Balance at Beginning of Historical Year	333,601	104,256	437,858
4	Historical Year Amortization	<u>(12,605)</u>	<u>(14,149)</u>	<u>(26,754)</u>
5				
6	Balance at Beginning of Historical Year + 1	320,996	90,107	411,103
7	Projected Test Year Amortization	<u>(12,475)</u>	<u>(14,149)</u>	<u>(26,624)</u>
8				
9	Balance at Beginning of Projected Test Year	308,521	75,958	384,480
10	Projected Test Year Amortization	<u>(14,485)</u>	<u>(14,149)</u>	<u>(28,634)</u>
11				
12	Balance at End of Projected Test Year	<u>\$ 294,036</u>	<u>\$ 61,809</u>	<u>\$ 355,845</u>
13				
14				
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39 Total may not foot due to rounding.

Supporting Schedules:

Recap Schedules:

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a copy of the company's most recent consolidated Federal Income Tax Return, State Income Tax Return and most recent final IRS revenue agent's report.

Type of data shown:

COMPANY: TAMPA ELECTRIC COMPANY

Projected Test Year Ended 12/31/2022

Projected Prior Year Ended 12/31/2021

XX Historical Prior Year Ended 12/31/2020

DOCKET No. 20210034-EI

Witness: J. S. Chronister/ A. S. Lewis

Line No.

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Tampa Electric Company (TEC) and its subsidiaries income tax returns and the Internal Revenue Service revenue agent's report are proprietary confidential business information under Section 366.093, Florida Administrative Code, and Section 6103(a) of the Internal Revenue Code. Provided that appropriate confidentially arrangements are made, the income tax returns and most recent final IRS revenue agent's report for TEC and its subsidiaries will be made available for review at a mutually convenient place and time.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a summary of the specific tax effects (in dollars) of filing a consolidated return for the test year. Identify the nature and amount of benefits to the company and to the ratepayers.

Type of data shown:

COMPANY: TAMPA ELECTRIC COMPANY

XX Projected Test Year Ended 12/31/2022

Projected Prior Year Ended 12/31/2021

Historical Prior Year Ended 12/31/2020

DOCKET No. 20210034-EI

Witness: J. S. Chronister/ A. S. Lewis

Line No.

1

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3

Tampa Electric Company (TEC) is a member of a consolidated group, Emera US Holdings, Inc., ( EUSHI) which files a consolidated Federal Income Tax Return.

4

5

6

Pursuant to a tax sharing agreement among the members of the consolidated group, the company's income tax expense is based on a separate return method, modified for the benefits-for-loss method.

7

8

9

It is not anticipated that there will be any significant benefit or detriment to either TEC or its ratepayers as a result of being included in a consolidated income tax return for the test year.

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Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: Provide the requested miscellaneous tax information.

Type of data shown:

COMPANY: TAMPA ELECTRIC COMPANY

Projected Test Year Ended 12/31/2022

Projected Prior Year Ended 12/31/2021

DOCKET No. 20210034-EI

(Dollars in 000's)

XX Historical Prior Year Ended 12/31/2020

Witness: J. S. Chronister/ A. S. Lewis

Line No.

- 1
- 2 1. For profit and loss purposes, which IRC section 1552 method is used for tax allocation?
- 3 A. Section 1552 (a)(1)
- 4
- 5 2. What tax years are open with the IRS?
- 6 A: 2016, 2017, 2018, 2019
- 7
- 8 3. For the last three tax years, what dollars were paid to or (received) from the parent for federal income taxes?
- 9 A:

	2019	2018	2017
	52,193	63,655	(2,518)

- 14 4. How were the amounts in (3) treated?
- 15 A: The amounts paid in Question 3 were paid by entries recorded in the intercompany accounts receivable or payable.
- 16

- 17 5. For each of the last three years, what was the dollar amount of interest deducted on the parent ONLY tax return?
- 18
- 19 A:

	2019	2018	2017
	13,123	12,009	25,582

- 23 6. Complete the following chart for the last three years:
- 24 A:

	Income (loss)					
	Book Basis			Tax Basis (See Note)		
	2019	2018	2017	2019	2018	2017
Parent Only	(110,455)	(50,352)	(149,065)	174,232	(83,353)	(150,111)
Applicant Only	312,699	290,333	270,478	247,478	298,476	(147,102)
Total Group	387,412	285,813	(43,088)	241,892	242,071	(413,314)
Total Group Excluding Parent & Applicant	185,168	45,832	(164,501)	(179,818)	26,947	(116,101)

37 Total may not foot due to rounding.

38 Note: Income/(Loss) amounts do not include audit adjustments and net income from continued operations does not include earnings from equity investments

39 Note: for purpose of this MFR, Emera US Holdings Inc. ("EUSHI") is the Parent.

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule of gains and losses on disposition of plant and property previously used in providing electric service for the test year and the four prior years. List each item with a gain or loss of \$1 million or more, or more than .1% of total plant. List amounts allowed in 'prior cases, and the test year of such prior cases.

Type of data shown:

XX Projected Test Year Ended 12/31/2022  
 XX Projected Prior Year Ended 12/31/2021  
 XX Historical Prior Year Ended 12/31/2020

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 20210034-EI

(Dollars in 000's)

Witness: D. Avellan

Line No.	(1) Description of Property	(2) Date Acquired	(3) Date Disposed	(4) Original Classification Account	(5) Reclassification Account(s)	(6) Date(s)	(7) Original Amount Recorded	(8) Additions or (Retirements)	(9) Depreciation and Amortization	(10) Net Book Value on Disposal Date	(11) Gain or (Loss)	(12) Amounts Allowed Prior Cases	(13) Prior Cases Test Year Ended 12/31/22
1													
2													
3	2022 - Summary											N/A	N/A
4													
5													
6													
7													
8	2021 - Summary											N/A	N/A
9													
10													
11													
12													
13	2020 - Summary											N/A	N/A
14													
15													
16													
17	2019 - Summary											N/A	N/A
18													
19													
20													
21													
22	2018 - Summary											N/A	N/A
23													
24													
25													
26													
27													
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29													
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31													
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33													
34													
35													
36													
37													
38	Totals may be affected due to rounding.												

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule detailing transactions with affiliated companies and related parties for the test year including intercompany charges, licenses, contracts and fees.

Type of data shown:

COMPANY: TAMPA ELECTRIC COMPANY

XX Projected Test Year Ended 12/31/2022

Projected Prior Year Ended 12/31/2021

Historical Prior Year Ended 12/31/2020

Witness: J. S. Chronister/ A. S. Lewis

DOCKET No. 20210034-EI

(Dollars in 000's)

Line No.	(1) Name of Company or Related Party	(2) Relation to Utility	(3) Type of Service Provided or Received	(4) Effective Contract Date	(5) (6) Charge or Credit During Year		(7) Amount Included in Test Year	(8) Allocation Method Used to Allocate Charges Between Companies
					Amount	Acct. No.		
1								
2	TECO Energy, Inc.	Parent & Affiliate Company	Labor Services	1/1/2013	\$ 496	146	\$ 496	Direct Charge
3			Accounts Payable Allocation	1/1/2014	17	146	17	No. of Invoices Processed
4			Claims Allocation	"	1	146	1	No. of Claims Processed
5								
6	TECO Services, Inc.	Affiliate Company	Labor Services	1/1/2013	11	146	11	Direct Charge
7								
8	TECO Finance	Affiliate Company	Labor Services	1/1/2013	10	146	10	Direct Charge
9								
10	TECO Gemstone	Affiliate Company	HR Benefits Administration Allocation	1/1/2014	32	146	32	No. of Employees
11								
12	TECO Properties Corp.	Affiliate Company	Labor Services	1/1/2013	18	146	18	Direct Charge
13								
14	TECO Pipeline Holding Co.	Affiliate Company	Corporate Overhead Allocation	1/1/2014	356	146	356	Modified Massachusetts Method
15								
16	Seacoast Gas Transmission	Affiliate Company	Labor Services	1/1/2013	81	146	81	Direct Charge
17			Accounts Payable Allocation	1/1/2014	39	146	39	No. of Invoices Processed
18								
19	Peoples Gas System	Affiliate Company	Labor Services	PGS is a division of TEC	13,158	146	13,158	Direct Charge
20			Real Property Sublease	"	337	146	337	Direct Charge
21			IT Usage Fee	"	3,960	146	3,960	Direct Charge
22			Telecom Usage Fee	"	33	146	33	Direct Charge
23			Corporate Overhead Allocation	1/1/2014	4,084	146	4,084	Modified Massachusetts Method
24			IT Allocation	"	5,626	146	5,626	No. of Employees
25			HR Benefits Administration Allocation	"	495	146	495	No. of Employees
26			HR Employee Relations Allocation	"	674	146	674	No. of Employees
27			Administrative Services Allocation	"	399	146	399	No. of Employees
28			Emergency Management Allocation	"	142	146	142	No. of Employees
29			Corporate Communications Allocation	"	567	146	567	No. of Employees
30			Accounts Payable Allocation	"	396	146	396	No. of Invoices Processed
31			Claims Allocation	"	534	146	534	No. of Claims Processed
32			Procurement Allocation	"	855	146	855	Total Purchase Order Spend
33			Telecom Allocation	"	376	146	376	No. of Employees
34			Facilities Allocation	"	277	146	277	Per Sq Ft Usage
35								
36			Gas Purchases	PGS is a division of TEC	127	151	127	Direct Charge
37								
38								
39								
40								
41								
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43								

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule detailing transactions with affiliated companies and related parties for the test year including intercompany charges, licenses, contracts and fees.

Type of data shown:

COMPANY: TAMPA ELECTRIC COMPANY

XX Projected Test Year Ended 12/31/2022

Projected Prior Year Ended 12/31/2021

Historical Prior Year Ended 12/31/2020

Witness: J. S. Chronister/ A. S. Lewis

DOCKET No. 20210034-EI

(Dollars in 000's)

Line No.	(1) Name of Company or Related Party	(2) Relation to Utility	(3) Type of Service Provided or Received	(4) Effective Contract Date	(5) (6) Charge or Credit During Year		(7) Amount Included in Test Year	(8) Allocation Method Used to Allocate Charges Between Companies
					Amount	Acct. No.		
1								
2	TECO Partners, Inc.	Affiliate Company	Labor Services	1/1/2013	67	146	67	Direct Charge
3			Rent and Lease	"	13	146	13	Direct Charge
4			IT Usage Fee	"	130	146	130	Direct Charge
5			Telecom Usage Fee	"	3	146	3	Direct Charge
6			IT Allocation	1/1/2014	511	146	511	No. of Employees
7			HR Benefits Administration Allocation	"	46	146	46	No. of Employees
8			HR Employee Relations Allocation	"	62	146	62	No. of Employees
9			Administrative Services Allocation	"	36	146	36	No. of Employees
10			Emergency Management Allocation	"	13	146	13	No. of Employees
11			Accounts Payable Allocation	"	27	146	27	No. of Invoices Processed
12			Claims Allocation	"	1	146	1	No. of Claims Processed
13			Procurement Allocation	"	15	146	15	Total Purchase Order Spend
14			Telecom Allocation	"	27	146	27	No. of Employees
15			Facilities Services	"	9	146	9	Per Sq Ft Usage
16								
17	New Mexico Gas Co.	Affiliate Company	Labor Services	9/2/2014	592	146	592	Direct Charge
18			IT Usage Fee	"	1,078	146	1,078	Direct Charge
19			Telecom Usage Fee	"	0.5	146	0.5	Direct Charge
20			Corporate Overhead Allocation	9/2/2014	2,286	146	2,286	Modified Massachusetts Method
21			IT Allocation	"	4,407	146	4,407	No. of Employees
22			HR Benefits Administration Allocation	"	365	146	365	No. of Employees
23			HR Employee Relations Allocation	"	61	146	61	No. of Employees
24			Emergency Management Allocation	"	159	146	159	No. of Employees
25			Accounts Payable Allocation	"	161	146	161	No. of Invoices Processed
26			Claims Allocation	"	5	146	5	No. of Claims Processed
27			Procurement Allocation	"	66	146	66	Total Purchase Order Spend
28			Telecom Allocation	"	30	146	30	No. of Employees
29								
30	Emera Inc.	Parent Company	Labor Services	7/1/2016	225	146	225	Direct Charge
31								
32			Labor Services	1/1/2019	5,004	Multi	5,004	Direct Charge
33			Corporate Support Services Allocations (A)	1/1/2018	10,839	930.2/Multi	10,839	Indirect Charge
34								
35	Emera Energy Services, Inc.	Affiliate Company	Asset Management Agreement	8/31/2018	2,462	146	2,462	Direct Charge
36			Gas Sales	1/1/2019	24	146	24	Direct Charge
37								
38			Gas Purchases	1/1/2019	12,757	151	12,757	Direct Charge
39								
40	Nova Scotia Power Inc	Affiliate Company	Telecom Allocation	1/1/2019	7	146	7	Direct Charge
41								
42	Emera Technologies, Ltd.	Affiliate Company	Labor Services	1/1/2018	592	146	592	Direct Charge
43	(A) Includes Gross Portion of Emera Corporate Costs that are partially offset by affiliate charge-outs credited in FERC account 922.							



FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a copy of the Diversification Report included in the company's most recently filed Annual Report as required by Rule 25-6.135, Florida Administrative Code. Provide any subsequent changes affecting the test year.

Type of data shown:

Projected Test Year Ended 12/31/2022

Projected Prior Year Ended 12/31/2021

XX Historical Prior Year Ended 12/31/2020

Witness: J. S. Chronister/ A. S. Lewis

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 20210034-EI

Line No.

1  
2 Tampa Electric Company's most recently filed Diversification Report for the year ending December 31, 2019, is attached. Tampa Electric Company is also including its  
3 Diversification Report for the year ending December 31, 2020, which will be filed on or before April 30, 2021. The 2020 Diversification Report reflects changes from  
4 the most recently filed report (2019) that will affect the test year.

5  
6 The following officer changes were effective after the filing of the company's 2019 Diversification Report:

7  
8 Ralph R. Tedesco was appointed Director for Tampa Electric Company, effective February 5, 2020.  
9 Marian Cacciatore was appointed Vice President-Human Resources, effective April 27, 2020.  
10 Jacqueline L. Bradley was appointed Director for Tampa Electric Company, effective May 19, 2020.  
11 Laura Crouch's title was changed to Vice President-External Affairs, effective May 19, 2020.  
12 Monica Whiting resigned as Vice President-Customer Experience, effective July 17, 2020.  
13 Karen Sparkman was appointed Vice President-Customer Experience, effective October 6, 2020.  
14 Rene Gallant resigned as Vice President-Strategy and Business Development, Tampa Electric Division, effective December 31, 2020.  
15 Nancy Tower's title was changed to Chief Executive Officer, effective February 9, 2021.  
16 Archibald Collins' title was changed to President and Chief Operating Officer, effective February 9, 2021.  
17 Nancy Tower will retire, effective May 3, 2021.  
18 Archibald Collins appointed President and Chief Executive Officer, effective May 3, 2021.  
19 Shawn Copeland, Vice President Safety & Security, Tampa Electric division passed away on February 11, 2021.

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Transactions with Associated (Affiliated) Companies

Company: Tampa Electric Company  
For the Year Ended December 31, 2019

<p>1. Report below the information called for concerning all non-power goods or services received from or provided to associated (affiliated) companies.</p> <p>2. The reporting threshold for reporting purposes is \$250,000. The threshold applies to the annual amount billed to the respondent or billed to an associated/affiliated company for non-power goods and services. The good or service must be specific in nature. Respondents should not attempt to include or aggregate amounts in a nonspecific category such as "general".</p> <p>3. Where amounts billed to or received from the associated (affiliated) company are based on an allocation process, explain in a footnote.</p>			
Description of the Non-Power Good or Service (a)	Name of Associated/Affiliated Company (b)	Account Charged or Credited (c)	Amount Charged or Credited (d)
<b>Non-power Goods or Services Provided by Affiliated</b>			
Direct charges - Labor services	TECO Services, Inc.	930.2/Multi	13,497,223
Allocation of Indirect charges - Corporate Overhead (1)	TECO Services, Inc.	930.2	18,391,219
Allocation of Indirect charges - IT Services (3)	TECO Services, Inc.	930.2/Multi	16,534,154
Allocation of Indirect charges - HR Services - Benefits Admin (3)	TECO Services, Inc.	930.2	1,914,474
Allocation of Indirect charges - HR Services - Employee Relations (3)	TECO Services, Inc.	930.2	2,648,531
Allocation of Indirect charges - TSI Services - Admin. Services (3)	TECO Services, Inc.	930.2	1,200,501
Allocation of Indirect charges - TSI Services - Emergency Man. (3)	TECO Services, Inc.	930.2	336,024
Allocation of Indirect charges - TSI Services - Corporate comm. (3)	TECO Services, Inc.	930.2	1,079,881
Allocation of Indirect charges - TSI Services - Accounts payable (6)	TECO Services, Inc.	930.2	612,288
Allocation of Indirect charges - TSI Services - Claims (4)	TECO Services, Inc.	930.2	391,779
Allocation of Indirect charges - Procurement services (5)	TECO Services, Inc.	930.2	3,163,319
Labor Services	Peoples Gas System	Multi	2,568,725
Gas Purchases	Peoples Gas System	151	17,629,307
IT services	New Mexico Gas Company	930.2/Multi	328,242
Labor Services	Emera Inc.	Multi	6,210,899
Corporate services allocations	Emera Inc.	Multi	1,506,708
Gas Purchases	Emera Energy Services, Inc.	151	105,013,557
Labor Services	Emera Maine Inc	Multi	503,059
Mutual assistance	Emera Maine Inc	Multi	376,810
<b>Non-power Goods or Services Provided for Affiliated</b>			
Labor Services	TECO Energy, Inc.	146	1,803,985
Real Property Sublease	TECO Services, Inc.	146	4,086,946
Allocation of Facility Services (2)	TECO Services, Inc.	146	1,282,296
Allocation of Telecommunications, Equipment & Services (3)	TECO Services, Inc.	146	654,384
IT usage fee	TECO Services, Inc.	146	766,067
Real Property Sublease	Peoples Gas System	146	758,795
Gas sales	Peoples Gas System	146	612,629
IT usage fee	Peoples Gas System	146	3,138,270
Telecom non standard	Peoples Gas System	146	589,395
Labor Services	Peoples Gas System	146	10,258,935
IT usage fee	New Mexico Gas Company	146	770,070
Mutual assistance	Grand Bahama Power Co	146	6,649,920
Mutual assistance	Nova Scotia Power	146	437,478
Labor Services	Emera Energy, Inc	146	267,912
Labor Services	Emera Maine Inc	146	1,318,394
Asset Management Agreement	Emera Energy Services Inc.	146	3,602,135
Gas sales	Emera Energy Services Inc.	146	367,100
<b>Footnote</b>			
<p>(1) Corporate overhead from TSI includes the Executive, Finance, Legal, Corporate Safety, Corporate Security and General Corporate Responsibility functions. The costs are allocated to operating companies using the MMM that have three components in consideration: 1) total revenues for each company as a percent of the total revenues for all companies, plus 2) the net income for each company as a percent of the total net income for all companies, plus 3) the operating assets for each company as a percent of the total operating assets for all companies.</p> <p>(2) This allocation is based on a per square foot usage methodology.</p> <p>(3) This allocation is based on the number of employees in each company as a percent of total employees for all companies that could receive the service.</p> <p>(4) This allocation is based on number of open claims processed in each company as a percent to total open claims processed for all companies that could receive this service.</p> <p>(5) This allocation is based on the percentage of total procurement purchase order spend for each company as a percent of total procurement purchase order spend for all companies that could receive this service.</p> <p>(6) This allocation is based on number of accounts payable transactions processed for each company as a percent of total accounts payable transactions processed for all companies that could receive this service.</p>			

*Affiliation of Officers and Directors*

Company: TAMPA ELECTRIC COMPANY  
For the Year Ended December 31, 2019

For each of the officials named in Part 1 of the Executive Summary, list the principal occupation or business affiliation if other than listed in Part 1 of the Executive Summary and all affiliations or connections with any other business or financial organizations, firms, or partnerships. For purposes of this part, the official will be considered to have an affiliation with any business or financial organization, firm or partnership in which he is an officer, director, trustee, partner, or a person exercising similar functions.			
Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		Affiliation or Connection	Name and Address
1 Scott Balfour	Director (Chairman of the Board)	President and Director	3267654 Nova Scotia Limited
		President (effective 2/28/19) and Director (effective 2/28/19)	3325140 Nova Scotia Limited
		Director	Emera (Caribbean) Incorporated
		Director	Emera Caribbean Holdings Limited
		Director and Executive Vice President	Emera Energy General Partner Inc.
		Director and Executive Vice President	Emera Energy Incorporated
		Director, President and Chief Executive Officer	Emera Incorporated
		Director	Emera Maine
		Director	Emera Newfoundland & Labrador Holdings Incorporated
		Manager	Emera Technologies LLC
		President & Director	Emera US Finance Assist Company
		President & Director	Emera US Finance General Partner Inc.
		President (resigned 8/21/19) and Director (resigned 8/21/19)	EUSHI Finance Assist Company
		Director	Grand Bahama Power Company Limited
		Director	ICD Utilities Limited
		Director	New Mexico Gas Company, Inc.
		Director	Nova Scotia Power Incorporated
		Director	Martinrea International, Inc.
		Director	The Barbados Light & Power Company Limited
		Director	TECO Energy, Inc.
Director	TECO Services, Inc.		
Director	Emera US Holdings, Inc.		
Director	ENL Island Link Incorporation		
Director (effective 11/8/19)	SECI Mitland Corporation		
Director	SeaCoast Gas Transmission, LLC		

**TAMPA ELECTRIC COMPANY  
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Affiliation of Officers and Directors

Company: TAMPA ELECTRIC COMPANY  
For the Year Ended December 31, 2019

For each of the officials named in Part 1 of the Executive Summary, list the principal occupation or business affiliation if other than listed in Part 1 of the Executive Summary and all affiliations or connections with any other business or financial organizations, firms, or partnerships. For purposes of this part, the official will be considered to have an affiliation with any business or financial organization, firm or partnership in which he is an officer, director, trustee, partner, or a person exercising similar functions.			
Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		Affiliation or Connection	Name and Address
2 Robert R. Bennett	Director	Director	The Barbados Light & Power Company Limited Barbados, W.I.
		Director	Emera (Caribbean) Inc. Barbados, W.I.
		President, CEO & Manager	Emera Technologies LLC Tampa, Florida
		President and Director	Emera US Finance No. 1, LLC Saint John, New Brunswick
		President, Chief Executive Officer and Director	Emera US Holdings Inc. Halifax, Nova Scotia
		President (resigned eff 10/1/19) and Director (resigned eff 10/1/19)	EUSHI Finance Assist. Inc. Halifax, Nova Scotia
		President (resigned effective 9/3/19) and Director (resigned effective 9/3/19)	EUSHI Finance No. 1, LLC Halifax, Nova Scotia
		President and Director	EUSHI Finance, Inc. Halifax, Nova Scotia
		Director	Grand Bahama Power Company Limited Freeport, Bahamas
		Director	ICD Utilities Limited Freeport, Bahamas
		Chief Operating Officer (resigned eff 4/25/19)	TECO Energy, Inc. Tampa, Florida
		Director	New Mexico Gas Company, Inc. Albuquerque, New Mexico
3 Gregory W. Blunden	Senior Vice President-Finance and Accounting, Treasurer and Chief Financial Officer (Chief Accounting Officer)	Senior Vice President-Finance, Accounting Treasurer and Chief Financial Officer (Chief Accounting Officer)	TECO Energy, Inc. Tampa, Florida
		Director	3240384 Nova Scotia Ltd.
		Director	3264956 Nova Scotia Ltd.
		Director	3267654 Nova Scotia Limited
		Director and Chief Financial Officer	Bayside Power, Inc.
		Director and Chief Financial Officer	Brooklyn Power Corporation Brooklyn, Nova Scotia
		Director	Clean Power Northeast Development Inc.
		Director	EBP Assist (2014) Inc.
		Director	Emera Brunswick Holdings, Inc.
		Chief Financial Officer	Emera Brunswick Pipeline Company Ltd.

Affiliation of Officers and Directors

Company: TAMPA ELECTRIC COMPANY  
 For the Year Ended December 31, 2019

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Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		Affiliation or Connection	Name and Address
3 Gregory W. Blunden (Continued)		Director (effective 11/20/19) and Chief Financial Officer (effective 11/20/19)	Emera Energy Capacity (2020) Incorporated Halifax, Nova Scotia
		Director and Chief Financial Officer	Emera Energy Capacity (2016) Incorporated Halifax, Nova Scotia
		Director and Chief Financial Officer	Emera Energy Capacity (2017) Inc. Halifax, Nova Scotia
		Director and Chief Financial Officer	Emera Energy General Partner Inc. Halifax, Nova Scotia
		Director and Chief Financial Officer	Emera Energy Incorporated Halifax, Nova Scotia
		Chief Financial Officer	Emera Incorporated Halifax, Nova Scotia
		Treasurer	Emera Technologies LLC
		Director and Chief Financial Officer	Emera US Finance General Partner Inc. Halifax, Nova Scotia
		Director	Emera US Finance Assist Company
		Chief Financial Officer	Emera US Holdings Inc.
		Director and Chief Financial Officer	Emera Utility Services Incorporated Halifax, Nova Scotia
		Director and Chief Financial Officer	Energy Capacity (2018) Inc.
		Director and Chief Financial Officer	Energy Capacity (2019) Inc.
		Director	Emera Energy Generation Inc.
		Director	ENL Island Link Incorporated
		Treasurer	New Mexico Gas Company, Inc.
		Director and Treasurer	New Mexico Gas Intermediate, Inc.
		Chief Financial Officer	Nova Scotia Power Incorporated Halifax, Nova Scotia
		Director	NSP Pipeline Incorporated
		Director	NSP Pipeline Management Limited
	Director	NSP US Holdings Incorporated	
	Director	Peoples Gas System (Florida), Inc.	
	Director (resigned eff 8/21/19)	EUSHI Finance Assist Company	

Affiliation of Officers and Directors

Company: TAMPA ELECTRIC COMPANY  
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Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		Affiliation or Connection	Name and Address
3 Gregory W. Blunden (Continued)		Director and Treasurer	SeaCoast Gas Transmission, LLC
		Director (effective 11/8/19) and Treasurer (effective 11/8/19)	SECI Midland Corporation
		Director (resigned effective 3/19/19) and Treasurer (resigned effective 3/19/19)	TECO Energy Foundation, Inc.
		Treasurer	SLA 75, LLC
		Director and Treasurer	TEC Receivables Corp.
		Director and Treasurer	TECO Clean Advantage Corporation
		Director and Treasurer	TECO Coalbed Methane Florida, Inc.
		Director and Treasurer	TECO Diversified, Inc.
		Director and Treasurer	TECO EnergySource, Inc.
		Director, Vice President and Treasurer	TECO Finance, Inc.
		Director and Treasurer Vice President (effective 5/1/19)	TECO Gemstone, Inc.
		Manager and Treasurer	TECO Guatemala Holdings, LLC
		Manager	TECO Guatemala Holdings II, LLC
		Director	TECO Guatemala, Inc.
		Director and Treasurer	TECO Oil & Gas, Inc.
		Director and Treasurer	TECO Partners, Inc.
Director and Treasurer	TECO Pipeline Holding Company, LLC		
Director and Treasurer	TECO Properties Corporation		
Director and Treasurer	TECO Services, Inc.		
Director	TECO Wholesale Generation, Inc.		
4 Frank Busot	Vice President-Regulatory Affairs, Tampa Electric Division (effective 4/1/19)		
5 Gerard R. Chasse	Vice President, Electric Delivery, Tampa Electric Division	President, Secretary, Treasurer and Director	BHE Holdings Inc. Halifax, Nova Scotia
		President, Secretary, Treasurer and Manager	Emera Borco No. 2, LLC Halifax, Nova Scotia
		President, Secretary, Treasurer and Manager (resigned all on 8/26/19)	Emera Borco No. 3, LLC Halifax, Nova Scotia
6 Archibald Collins	Chief Operating Officer, Tampa Electric Division	Chief Operating Officer	

Affiliation of Officers and Directors

Company: TAMPA ELECTRIC COMPANY  
For the Year Ended December 31, 2019

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Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		Affiliation or Connection	Name and Address
7 Jeffrey Chronister	Vice President-Finance and Controller	Vice President-Finance and Controller Vice President (effective 6/3/19)	TECO Energy, Inc. TECO Finance, Inc.
8 Shawn Copeland	Vice President-Safety, Tampa Electric Division		
9 Laura Crouch	Vice President-State and Community Relations		
10 Rene Gallant	Vice President-Strategy and Business Development, Tampa Electric Division		
11 Thomas L. Hernandez	Senior Vice President-Distributed Energy and Renewables, Tampa Electric Division		
12 Christopher G. Huskison	Director (resigned effective 2/21/19)	Manager (resigned effective 10/24/19)  Director  Director  Director	Emera Technologies LLC Tampa, Florida  Innovacorp f/k/a Nova Scotia Innovation Corporation Halifax, Nova Scotia  3-H Holdings Inc. Halifax, Nova Scotia  5-H Holdings Inc. Halifax, Nova Scotia
13 Sarah R. MacDonald	Director and Vice President (resigned effective 6/3/19)	Director (resigned effective 7/7/19)  Executive VP Corp. Safety and Environment (resigned effective 7/5/19)  Director (resigned effective 7/7/19)  Director (resigned effective 7/7/19)  President and Director (resigned effective 6/3/19)  Director and President (resigned effective 6/3/19)  Director and Vice President (resigned effective 6/3/19)  Director and President (resigned effective 6/3/19)  Director (resigned effective 7/7/19)	Emera (Caribbean) Inc. Barbados, W.I.  Emera Incorporated  ICD Utilities Limited Freeport, Bahamas  Grand Bahama Power Company Limited Freeport, Bahamas  TECO Services, Inc. Tampa, Florida  TECO Diversified, Inc. Tampa, Florida  TECO Energy, Inc. Tampa, Florida  TECO Properties Corporation Tampa, Florida  The Barbados Light & Power Company Limited Barbados, W.I.
14 Karen Mincey	Chief Information Officer (eff. 6/6/19), Vice President, Information Technology and Telecommunications (eff. 6/6/19)	Chief Information Officer, Vice President, Information Technology and Telecommunications	TECO Services, Inc.

Affiliation of Officers and Directors

Company: TAMPA ELECTRIC COMPANY  
For the Year Ended December 31, 2019

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Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		Affiliation or Connection	Name and Address
15 Daniel P. Muldoon	Director (eff. 8/1/19)	Director (eff. 8/1/19) Director and President Director (Chair) Director, President and Chief Operating Officer Director, President and Chief Operating Officer Executive VP Project Development and Operations Support (eff. 2/15/19) Director Director (Chair) (eff. 11/13/19) Director (Chair) Director (Chair) Director Director (eff. 11/8/19)	SeaCoast Gas Transmission, LLC Clean Power Northeast Development, Inc. Emera Brunswick Pipeline Company, Td. Emera CNG Holdings Inc. Emera CNG, LLC Emera Incorporated Emera Maine Emera Technologies LLC Emera New Foundland & Labrador Holdings New Mexico Gas Company NSP Maritime Link Incorporated SECI Mitland Corporation
16 David M. Nicholson	Vice President-Legal and General Counsel of Tampa Electric Company Assistant Secretary (eff. 3/1/19) Chief Ethics and Compliance Officer (eff. 6/6/19)	Vice President Vice President (effective 11/8/19) Vice President Vice President-Legal, Chief Ethics, Compliance Officer, General Counsel and Assistant Secretary (effec. 3/1/19) Vice President Assistant Secretary and Assistant Secretary Vice President-Legal, Chief Ethics, Compliance Officer and General Counsel Vice President Vice President Vice President Vice President (effective 6/3/19) Vice President	SeaCoast Gas Transmission, LLC SECI Mitland Corporation TECO Diversified, Inc. Teco Energy, Inc. TECO Gemstone, Inc. TECO Finance, Inc. TEC Receivables, Inc. TECO Services, Inc. TECO Guatemala, Inc. TECO Guatemala Holdings, LLC TECO Guatemala Holdings II, LLC TECO Oil & Gas, Inc. TECO Properties Corporation
17 Dave Pickles	Vice President, Energy Supply and ED/ES Asset Management (effective 12/12/19)		



Affiliation of Officers and Directors

Company: TAMPA ELECTRIC COMPANY  
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Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		Affiliation or Connection	Name and Address
18 David E. Schwartz	Vice President-Governance, Associate General Counsel and Corporate Secretary	Corporate Secretary	The Barbados Light & Power Company Limited Barbados, W.I.
		Corporate Secretary	Emera Maine
		Corporate Secretary	Emera Technologies LLC (Tampa, FL)
		Director and Secretary	New Mexico Gas Intermediate, Inc.
		Director and Secretary	Peoples Gas System (Florida), Inc. (Tampa, FL)
		Director and Secretary	TECO Clean Advantage Corporation (Tampa, FL)
		Director and Secretary	TECO Coalbed Methane Florida, Inc. (Tampa, FL)
		Vice President-Governance, Associate General Counsel and Corporate Secretary	TECO Energy, Inc. Tampa, Florida
		Director and Secretary	TECO EnergySource, Inc. (Tampa, FL)
		Director and Secretary	TECO Finance, Inc. (Tampa, FL)
		Vice President-Governance, Associate General Counsel and Corporate Secretary	TECO Services, Inc. (Tampa, FL)
		Secretary	TEC Receivables Corp. (Tampa, FL)
		Director and Secretary	TECO Diversified, Inc. (Tampa, FL)
		Director and Secretary	TECO Gemstone, Inc. (Tampa, FL)
		Director and Secretary	TECO Guatemala, Inc. (Tampa, FL)
		Manager and Secretary	TECO Guatemala Holdings, LLC (Tampa, FL)
		Manager and Secretary	TECO Guatemala Holdings II, LLC (Tampa, FL)
		Director and Secretary	TECO Properties Corporation (Tampa, FL)
		Secretary	Seacoast Gas Transmission, LLC
		Secretary	7116 Davis Island, LLC (Tampa, FL)
		Secretary	Grand Bahama Power Company Limited Freeport, Bahamas
		Secretary	ICD Utilities Limited (Freeport, Bahamas)
		Secretary	New Mexico Gas Company, Inc. (Albuquerque, NM)
Secretary	SLA 75, LLC (Tampa, FL)		
Director and Secretary	TECO Oil & Gas, Inc. (Tampa, FL)		
Director and Secretary	TECO Partners, Inc. (Tampa, FL)		
Director and Secretary	TECO Pipeline Holding Company, LLC (Tampa, FL)		
Director and Secretary	TECO Wholesale Generation, Inc. (Tampa, FL)		
Secretary	Emera (Caribbean) Inc. (Barbados, W.I.)		
Secretary (effective 11/8/19)	SECI Mitland Corporation		

Affiliation of Officers and Directors

Company: TAMPA ELECTRIC COMPANY  
For the Year Ended December 31, 2019

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Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		Affiliation or Connection	Name and Address
19 Nancy Tower	Director President and Chief Executive Officer	President	7116 Davis Island, LLC Tampa, Florida
		Vice President (resigned eff. 1/31/19)	Clean Power Northeast Development, Inc.
		President	SLA 75, LLC Tampa, Florida
		Director and President	TEC Receivables Corp. Tampa, Florida
		Director and President	TECO Coalbed Methane Florida, Inc. Tampa, Florida
		Director and President (eff. 6/3/19)	TECO Diversified, Inc.
		Director/Executive Director (resigned eff. 3/19/19)	TECO Energy Foundation, Inc. Tampa, Florida
		Director, President and CEO	TECO Energy, Inc. Tampa, Florida
		Director and President	TECO Finance, Inc. Tampa, Florida
		Director and President	TECO Gemstone, Inc. Tampa, Florida
		Director and President	TECO Guatemala, Inc. Tampa, Florida
		Manager and President	TECO Guatemala Holdings, LLC Tampa, Florida
		Manager and President	TECO Guatemala Holdings II, LLC Tampa, Florida
		Director and President	TECO Oil & Gas, Inc. Tampa, Florida
Director and President (eff. 6/3/19)	TECO Properties Corporation		
Director and President (eff. 6/3/19)	TECO Services, Inc.		
Director and President	TECO Wholesale Generation, Inc. Tampa, Florida		
20 Monica Whiting	Vice President-Customer Experience		
21 Valerie Strickland	Tax Officer	Tax Officer	BHE Holdings Inc.
		Tax Officer (resigned eff. 3/29/19)	Bridgeport Energy LLC
		Tax Officer	Clean Power Northeast Development Inc.
		Tax Officer	Emera Bear Swamp Holdings LLC
		Tax Officer	Emera Borcoo No. 2, LLC

Affiliation of Officers and Directors

Company: TAMPA ELECTRIC COMPANY  
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Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		Affiliation or Connection	Name and Address
21 Valerie Strickland (Continued)		Tax Officer (resigned eff. 8/27/19)	Emera Borcco No. 4, LLC
		Tax Officer (resigned eff. 8/27/19)	Emera Borcco No. 5, LLC
		Tax Officer	Emera CNG Holdings Inc.
		Tax Officer	Emera CNG, LLC
		Tax Officer (resigned eff. 3/29/19)	Emera Energy Generation II LLC
		Tax Officer	Emera Energy Generation Inc.
		Tax Officer	Emera Energy LNG, LLC (name change 5/31/19) f/k/a Emera Energy Services Subsidiary No. 14 LLC
		Tax Officer	Emera Energy Services Subsidiary No. 1 LLC
		Tax Officer	Emera Energy Services Subsidiary No. 10 LLC
		Tax Officer	Emera Energy Services Subsidiary No. 11 LLC
		Tax Officer	Emera Energy Services Subsidiary No. 12 LLC
		Tax Officer	Emera Energy Services Subsidiary No. 13 LLC
		Tax Officer	Emera Energy Services Subsidiary No. 15 LLC
		Tax Officer	Emera Energy Services Subsidiary No. 2 LLC
		Tax Officer	Emera Energy Services Subsidiary No. 3 LLC
		Tax Officer	Emera Energy Services Subsidiary No. 4 LLC
		Tax Officer	Emera Energy Services Subsidiary No. 5 LLC
		Tax Officer	Emera Energy Services Subsidiary No. 6 LLC
		Tax Officer	Emera Energy Services Subsidiary No. 7 LLC
		Tax Officer	Emera Energy Services Subsidiary No. 8 LLC
		Tax Officer	Emera Energy Services Subsidiary No. 9 LLC
		Tax Officer	Emera Energy Services, Inc.
		Tax Officer	Emera Energy U.S. Subsidiary No. 1, Inc.
		Tax Officer	Emera Energy U.S. Subsidiary No. 2, Inc.
		Tax Officer (resigned eff. 10/1/19)	Emera Investments LLC
		Tax Officer	Emera Technologies LLC
		Tax Officer	Emera US Finance General Partner Inc.
	Tax Officer	Emera US Finance No. 1, LLC	
	Tax Officer	Emera US Holdings Inc.	

Affiliation of Officers and Directors

Company: TAMPA ELECTRIC COMPANY  
For the Year Ended December 31, 2019

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Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		Affiliation or Connection	Name and Address
21 Valerie Strickland (Continued)		Tax Officer (resigned eff. 10/1/19)	EUSHI Finance Assist, Inc.
		Tax Officer (resigned eff. 9/3/19)	EUSHI Finance No. 1, LLC
		Tax Officer	EUSHI Finance, Inc.
		Tax Officer	New Mexico Gas Company, Inc.
		Tax Officer	New Mexico Gas Intermediate, Inc.
		Tax Officer	Nova Power Holdings Inc.
		Tax Officer (resigned eff. 3/29/19)	Rumford Power Inc.
		Tax Officer	Scotia Holdings Inc.
		Tax Officer	Scotia Power U.S., Ltd.
		Tax Officer (eff. 11/8/19)	SECI Mitland Corporation
		Tax Officer	SeaCoast Gas Transmission, LLC
		Tax Officer	SLA 75, LLC
		Tax Officer	Tampa Electric Company
		Tax Officer	TEC Receivables Corp.
		Tax Officer	TECO Coalbed Methane Florida, Inc.
		Tax Officer	TECO Diversified, Inc.
		Tax Officer (resigned eff. 3/19/19)	TECO Energy Foundation, Inc.
		Tax Officer	TECO Energy, Inc.
		Tax Officer	TECO EnergySource, Inc.
		Tax Officer	TECO Finance, Inc.
	Tax Officer	TECO Gemstone, Inc.	
	Tax Officer	TECO Oil & Gas, Inc.	
	Tax Officer	TECO Partners, Inc.	
	Tax Officer	TECO Pipeline Holding Company, LLC	
	Tax Officer	TECO Properties Corporation	
	Tax Officer	TECO Services, Inc.	
	Tax Officer (resigned eff. 3/29/19)	Tiverton Power LLC	

Affiliation of Officers and Directors

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Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		Affiliation or Connection	Name and Address
22 Ana-Marie Codina Barlick	Director	CEO President	Codina Partners Doral Charter Elementary School
23 Patrick Geraghty	Director	Chief Executive Officer and Director Chief Executive Officer and Director Chief Executive Officer and Director Board Member Board Member Council Member	Blue Cross Blue Shield of Florida, Inc. dba Florida Blue GuideWell Mutual Holding Corp GuideWell Group, Inc. National Institute of Health Care Management America's Health Insurance Plans Florida Council of 100
24 Pamela D. Iorio	Director	President and Chief Executive Officer	Big Brothers Big Sisters of America
25 Rhea Law	Director	Of Counsel	Buchanan Ingersoll and Rooney PA (Florida)
26 Rasesh Thakkar	Director	Senior Managing Director	Tavistock Group
27 Will Weatherford	Director	Manager Managing Partner Managing Partner Managing Partner Manager Manager Manager Manager Manager Manager Manager Manager Manager Manager Manager Manager Manager Manager Manager Manager Manager Director Director	Emera Technologies LLC The Weatherford Partners LLC Weatherford Capital LLC Weatherford Holdings LLC Weatherford Capital GP LLC Tampa Airport I LLC Weatherford Capital Management LLC WC Pasco Real Estate LLC Weatherford Capital Partners Re LLC Weatherford Fund Management LLC Weatherford Fund Management RE LLC Weatherford Fund Partners LLC Weatherford Funds Marinas LLC Weatherford Healthcare I LLC Weatherford Healthcare II LLC Weatherford Marinas Fund I LLC Weatherford Partners One, LLC Weatherford VC I LLC PayIt LLC Link Bancorp

Affiliation of Officers and Directors

Company: TAMPA ELECTRIC COMPANY  
For the Year Ended December 31, 2019

For each of the officials named in Part 1 of the Executive Summary, list the principal occupation or business affiliation if other than listed in Part 1 of the Executive Summary and all affiliations or connections with any other business or financial organizations, firms, or partnerships. For purposes of this part, the official will be considered to have an affiliation with any business or financial organization, firm or partnership in which he is an officer, director, trustee, partner, or a person exercising similar functions.			
Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		Affiliation or Connection	Name and Address
27 Will Weatherford (Continued)		Manager (eff. 1/1/19)	Weatherford Capital Incentives LLC
		Manager	Weatherford Capital Partners Marinas LLC
		Manager	Weatherford Funds LLC
		Manager (eff. 4/1/19)	Weatherford VC II GP, LLC
		Manager (eff. 4/1/19)	Weatherford VC II LLC
		Manager (eff. 8/1/19)	Weatherford VC III GP, LLC
		Manager (eff. 8/1/19)	Weatherford VC III LLC
		Manager (eff. 9/1/19)	Weatherford Marinas Fund II GP, LLC
		Manager (eff. 9/1/19)	Weatherford Marinas Fund II LLC
		Manager (eff. 9/1/19)	Weatherford Growth Fund I GP LLC
		Manager (eff. 9/1/19)	Weatherford Growth Fund I LLC
		Manager (eff. 11/1/19)	Weatherford Growth Fund II GP LLC
		Manager (eff. 11/1/19)	Weatherford Growth Fund II LLC
		Manager (eff. 11/1/19)	Weatherford Communications I GP LLC
Manager (eff. 11/1/19)	Weatherford Communications I LLC		
Manager (eff. 6/11/19)	Weatherford Debt Fund		
28 Carlos Aldazabal	Vice President-Regulatory Affairs (assumed another non-officer level position on 4/1/19)		

Business Contracts with Officers, Directors and Affiliates

Company: TAMPA ELECTRIC COMPANY

For the Year Ended December 31, 2019

List all contracts, agreements, or other business arrangements* entered into during the calendar year (other than compensation-related to position with respondent) between the respondent and each officer and director listed in Part 1 of the Executive Summary. In addition, provide the same information with respect to professional services for each firm, partnership, or organization with which the officer or director is affiliated.			
Note: * Business agreement, for this schedule, shall mean any oral or written business deal which binds the concerned parties for products or services during the reporting year or future years.			
Name of Officer or Director	Name and Address of Affiliated Entity	Amount	Identification of Product or Service
Scott Balfour Gregory W. Blunden Jeffrey Chronister David M. Nicholson David E. Schwartz Valerie C. Strickland Nancy Tower	TECO Energy, Inc.		See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Energy, Inc.
Scott Balfour Gregory W. Blunden Karen Mincey David M. Nicholson David E. Schwartz Valerie C. Strickland Nancy Tower	TECO Services, Inc.		See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Services, Inc.
Gregory W. Blunden David M. Nicholson David E. Schwartz Valerie C. Strickland Nancy Tower	TECO Properties Corporation		See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Properties Corporation and Grand Bahama Power Company Ltd
Scott Balfour Gregory W. Blunden Daniel Muldoon David M. Nicholson David E. Schwartz Valerie C. Strickland	SeaCoast Gas Transmission, LLC		See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and SeaCoast Gas Transmission, LLC
Gregory W. Blunden David E. Schwartz Valerie C. Strickland	TECO Partners, Inc.		See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Partners, Inc.
Scott Balfour Robert R. Bennett Gregory W. Blunden Daniel Muldoon David E. Schwartz Valerie C. Strickland	New Mexico Gas Company, Inc.		See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and New Mexico Gas Company, Inc.
Gregory W. Blunden David E. Schwartz Valerie C. Strickland	New Mexico Gas Intermediate, Inc.		See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and New Mexico Gas Intermediate, Inc.

Business Contracts with Officers, Directors and Affiliates

Company: TAMPA ELECTRIC COMPANY

For the Year Ended December 31, 2019

List all contracts, agreements, or other business arrangements* entered into during the calendar year (other than compensation-related to position with respondent) between the respondent and each officer and director listed in Part 1 of the Executive Summary. In addition, provide the same information with respect to professional services for each firm, partnership, or organization with which the officer or director is affiliated.			
Note: * Business agreement, for this schedule, shall mean any oral or written business deal which binds the concerned parties for products or services during the reporting year or future years.			
Name of Officer or Director	Name and Address of Affiliated Entity	Amount	Identification of Product or Service
Gregory W. Blunden David E. Schwartz Valerie C. Strickland	TECO Pipeline Holding Company		See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Pipeline Holding Company
Gregory W. Blunden David E. Schwartz	TECO Clean Advantage Corporation		See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Clean Advantage Corporation
Gregory W. Blunden David E. Schwartz Valerie C. Strickland	TECO EnergySource, Inc.		See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO EnergySource, Inc.
Scott Balfour Robert R. Bennett Gregory W. Blunden Daniel Muldoon David E. Schwartz Valerie C. Strickland	Emera Technologies LLC		See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and Emera Technologies LLC
Scott Balfour Gregory W. Blunden Dan Muldoon	Emera Incorporated		See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and Emera Incorporated
Valerie C. Strickland	Emera Energy Services, Inc.		See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and Emera Energy Services, Inc.
Gregory W. Blunden	Emera Utility Services Incorporated		See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and Emera Utility Services Incorporated



Business Contracts with Officers, Directors and Affiliates

Company: TAMPA ELECTRIC COMPANY

For the Year Ended December 31, 2019

List all contracts, agreements, or other business arrangements* entered into during the calendar year (other than compensation-related to position with respondent) between the respondent and each officer and director listed in Part 1 of the Executive Summary. In addition, provide the same information with respect to professional services for each firm, partnership, or organization with which the officer or director is affiliated.			
Note: * Business agreement, for this schedule, shall mean any oral or written business deal which binds the concerned parties for products or services during the reporting year or future years.			
Name of Officer or Director	Name and Address of Affiliated Entity	Amount	Identification of Product or Service
Gregory W. Blunden David M. Nicholson David E. Schwartz Valerie C. Strickland Nancy Tower	TECO Gemstone, Inc.		See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Gemstone, Inc.
Scott Balfour Gregory W. Blunden	Emera Energy Incorporated		See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and Emera Energy Incorporated
Scott Balfour Robert R. Bennett David E. Schwartz	Grand Bahama Power Company Limited		See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and Grand Bahama Power Company Limited
Scott Balfour Gregory W. Blunden	Nova Scotia Power Incorporated		See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and Nova Scotia Power Incorporated
Scott Balfour Robert R. Bennett David E. Schwartz	Emera (Caribbean) Incorporated		See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and Emera (Caribbean) Incorporated
Scott Balfour Daniel Muldoon David E. Schwartz	Emera Maine		See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and Emera Maine
Scott Balfour Robert R. Bennett David E. Schwartz	Grand Bahama Power Company Ltd		See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Properties Corporation and Grand Bahama Power Company Ltd

Business Contracts with Officers, Directors and Affiliates

Company: TAMPA ELECTRIC COMPANY

For the Year Ended December 31, 2019

List all contracts, agreements, or other business arrangements\* entered into during the calendar year (other than compensation-related to position with respondent) between the respondent and each officer and director listed in Part 1 of the Executive Summary. In addition, provide the same information with respect to professional services for each firm, partnership, or organization with which the officer or director is affiliated.

Note: \* Business agreement, for this schedule, shall mean any oral or written business deal which binds the concerned parties for products or services during the reporting year or future years.

Name of Officer or Director	Name and Address of Affiliated Entity	Amount	Identification of Product or Service
Patrick J. Geraghty	Florida Council of 100 Florida Council of 100 Blue Cross/Blue Shield of Florida	\$20,505 \$6,712 \$36,664,157	Dues (Emera Technologies) Dues (TEC) Health Insurance Claims/Fees (TSI)
Pam Iorio	Big Brothers Big Sisters of America Big Brothers Big Sisters of America	\$6,500 \$500	Donation (Tampa Electric) Donation (New Mexico Gas Company)
Rhea Law	Buchanan Ingersoll and Rooney PA	\$8,756	Attorneys' Fees

Reconciliation of Gross Operating Revenues  
Annual Report versus Regulatory Assessment Fee Return

Company: Tampa Electric Company  
For the Year Ended December 31, 2019

For the current year, reconcile the gross operating revenues as reported on Page 300 of this report with the gross operating revenues as reported on the utility's regulatory assessment fee return. Explain and justify any differences between the reported gross operating revenues in column (h).

Line No.	(a) Description	(b) Gross Operating Revenues per Page 300	(c) Interstate and Sales for Resale Adjustments	(d) Adjusted Intrastate Gross Operating Revenues	(e) Gross Operating Revenues per RAF Return	(f) Interstate and Sales for Resale Adjustments	(g) Adjusted Intrastate Gross Operating Revenues	(h) Difference (d) - (g)
1	Total Sales to Ultimate Customers (440-446, 448)	\$ 1,949,867,630	\$ -	\$ 1,949,867,630	1,949,867,630		\$ 1,949,867,630	\$ -
2	Sales for Resale (447)	6,028,001	6,028,001	-	6,028,001	6,028,001	-	
3	Total Sales of Electricity	1,955,895,631	6,028,001	1,949,867,630	1,955,895,631	6,028,001	1,949,867,630	-
4	Provision for Rate Refunds (449.1)	(3,430,249)	-	(3,430,249)	(3,430,249)	-	(3,430,249)	-
5	Total Net Sales of Electricity	1,952,465,382	6,028,001	1,946,437,381	1,952,465,382	6,028,001	1,946,437,381	-
6	Total Other Operating Revenues (450-456)	54,461,864	-	54,461,864	12,585,292		12,585,292	41,876,572
7	Other			-	(22,035,253)	-	(22,035,253)	22,035,253
8					1,088		1,088	(1,088)
9								
10	Total Gross Operating Revenues	\$ 2,006,927,246	\$ 6,028,001	\$ 2,000,899,245	\$ 1,943,016,509	\$ 6,028,001	\$ 1,936,988,508	\$ 63,910,737

Notes:

Line 6 column (h) contains deferred fuel (36,192,316), Deferred Conservation (8,812,345), Deferred Capacity (3,235,820), Deferred Environmental 6,363,816, SO2 Allowances 93

Line 7 column (h) Energy Management Adjustment (22,035,253)

Line 8 column (h) Wage Assignment Revenue 1,088

Analysis of Diversification Activity  
Changes in Corporate Structure

Company: TAMPA ELECTRIC COMPANY

For the Year Ended December 31, 2019

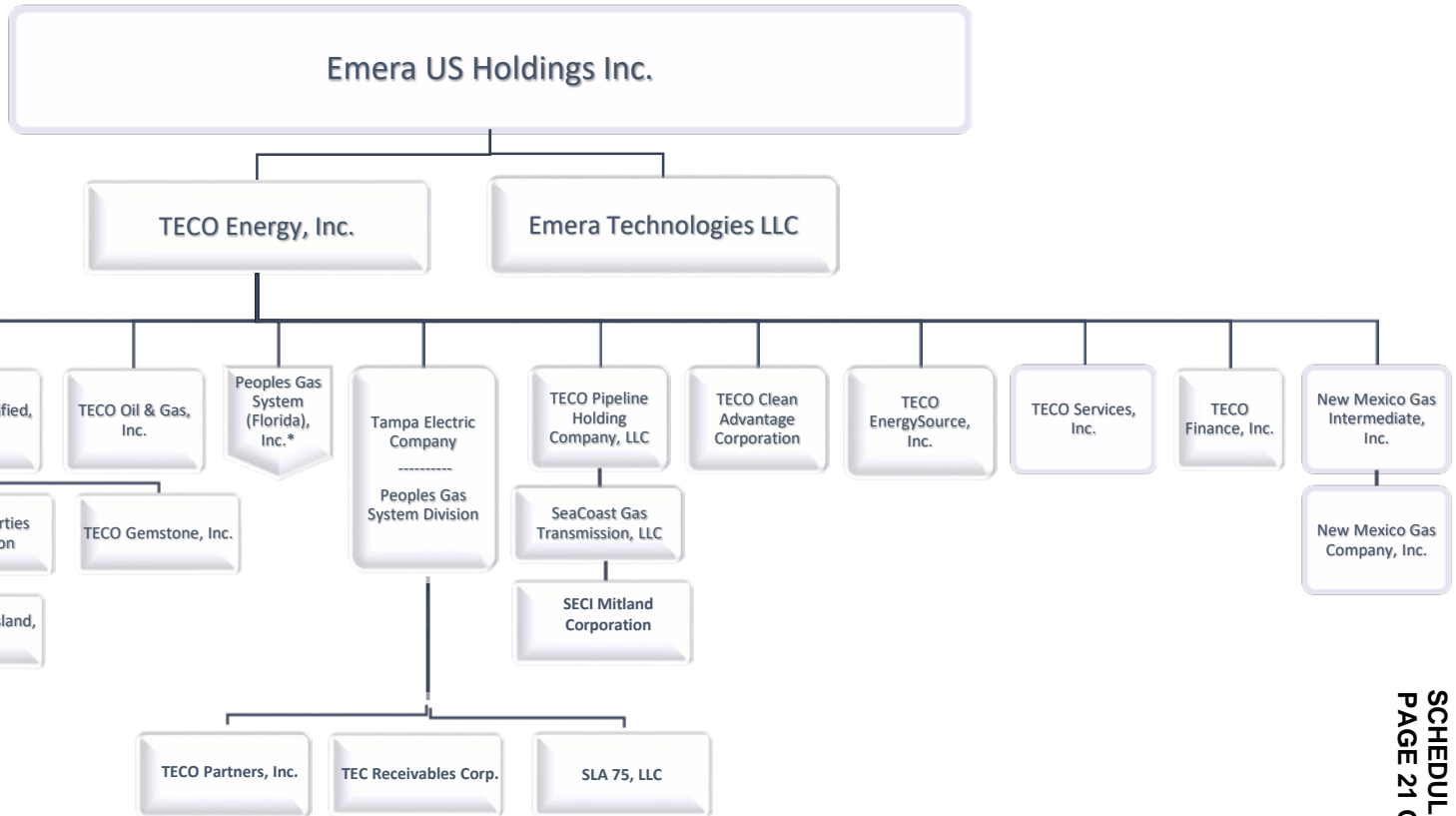
Provide any changes in corporate structure including partnerships, minority interest, and joint ventures and an updated organizational chart, including all affiliates.	
Effective Date (a)	Description of Change (b)
November 8, 2019	Entities Formed: SECI Mitland Corporation (Florida corporation)
March 19, 2019	Entities Dissolved: TECO Energy Foundation, Inc.



AN EMERA COMPANY

Corporate Structure

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\* Name holding company only

Analysis of Diversification Activity New or Amended Contracts with Affiliated Companies	
<p>Company: Tampa Electric Company For the Year Ended December 31, 2019</p>	
<p>Provide a synopsis of each new or amended contract, agreement, or arrangement with affiliated companies for the purchase, lease, or sale of land, goods, or services (excluding tariffed items). The synopsis shall include, at a minimum, the terms, price, quantity, amount, and duration of the contracts.</p>	
Name of Affiliated Company (a)	Synopsis of Contract (b)
Peoples Gas System, a division of Tampa Electric Company (Services Agreement)	Services Agreement effective April 1, 2018 through March 31, 2019. Peoples Gas System contracted Tampa Electric to provide monthly gas meter reading services for the Tampa, Lakeland and Brooksville divisions.
Peoples Gas System, a division of Tampa Electric Company (Services Agreement)	Amended & Restated Services Agreement effective January 1, 2013 with Schedule effective January 1, 2015 (automatically renewed in 2019). Peoples Gas System contracted Tampa Electric to provide selected services such as Facility Management Services, Telecommunications Services, Environmental Services, Regulatory Services, Customer Service Services, Fuels Services, Governmental & Community Affairs Services, Engineering Services, and Other Services - O&M Safety Training, etc.
TECO Services, Inc. (Services Agreement)	Amended & Restated Services Agreement effective January 1, 2013 with Schedule effective January 1, 2015 (automatically renewed in 2019). TECO Services, Inc. contracted Tampa Electric to provide selected services such as Facility Management Services, Telecommunications Services, Environmental Services, Regulatory Services, Customer Service Services, Fuels Services, Governmental & Community Affairs Services, Engineering Services, and Other Services - O&M Safety Training, etc.
TECO Services, Inc. (Services Agreement)	Services Agreement effective January 1, 2014 with Schedule effective January 1, 2015 (automatically renewed in 2019). Tampa electric contracted with TECO Services, Inc. to provide selected services such as Management Services, Corporate Audit/Ethics and Compliance/Corporate Safety Services, Energy Risk Management Services, Insurance Risk Management Services, Shareholder/Investor Relations Services, Treasury/Credit Cash Management Services, Governmental Affairs Services, excluding lobbying, Corporate Tax Services, Accounting, Financial Reporting, Budgeting & Planning Services, Efficiency & Process Improvement Services, Legal Services, Enterprise Processes, Corporate Security, Employee Benefits, Corporate Responsibility, Claims Management Services, Human Resources Benefits Administration, Human Resources Employee Relations, Procurement Services, Administrative Services, Corporate Communications Services, Emergency Management Services, Information Technology Services and Accounts Payable Services.
New Mexico Gas Company, Inc. (Services Agreement)	Jointer Agreement dated September 1, 2014 to Amended & Restated Services Agreement effective January 1, 2013 (automatically renewed in 2019). New Mexico Gas Company, Inc. contracted with Tampa Electric to provide selected services such as Facility Management Services, Telecommunications Services, Environmental Services, Regulatory Services, Customer Service Services, Fuels Services, Governmental & Community Affairs Services, Engineering Services, and Other Services - O&M Safety Training, etc.
New Mexico Gas Company, Inc. (Services Agreement)	Affiliate Addendum effective July 1, 2016 to Amended & Restated Service Agreement effective January 1, 2013 with Schedule effective January 1, 2018 (automatically renewed in 2019). Tampa Electric contracted with New Mexico Gas, Inc. to provide selected services such as Information Technology Services to Tampa Electric.
New Mexico Gas Intermediate, Inc. (Services Agreement)	Jointer Agreement dated September 2, 2014 to Amended & Restated Service Agreement effective January 1, 2013 (automatically renewed in 2019). New Mexico Gas Intermediate, Inc. contracted with Tampa Electric to provide selected services such as Facility Management Services, Telecommunications Services, Environmental Services, Regulatory Services, Customer Service Services, Fuels Services, Governmental & Community Affairs Services, Engineering Services, and Other Services - O&M Safety Training, etc.
TECO Energy, Inc. (Services Agreement)	Amended & Restated Services Agreement effective January 1, 2013 with Schedule effective January 1, 2015 (automatically renewed in 2019). TECO Energy, Inc. contracted with Tampa Electric to provide selected services such as Facility Management Services, Telecommunications Services, Environmental Services, Regulatory Services, Customer Service Services, Fuels Services, Governmental & Community Affairs Services, Engineering Services, and Other Services - O&M Safety Training, etc.
TECO Partners, Inc. (Services Agreement)	Amended & Restated Services Agreement effective January 1, 2013 with Schedule effective January 1, 2015 (automatically renewed in 2019). TECO Partners, Inc. contracted with Tampa Electric to provide selected services such as Facility Management Services, Telecommunications Services, Environmental Services, Regulatory Services, Customer Service Services, Fuels Services, Governmental & Community Affairs Services, Engineering Services, and Other Services - O&M Safety Training, etc.

Analysis of Diversification Activity New or Amended Contracts with Affiliated Companies	
Company: Tampa Electric Company For the Year Ended December 31, 2019	
Provide a synopsis of each new or amended contract, agreement, or arrangement with affiliated companies for the purchase, lease, or sale of land, goods, or services (excluding tariffed items). The synopsis shall include, at a minimum, the terms, price, quantity, amount, and duration of the contracts.	
Name of Affiliated Company (a)	Synopsis of Contract (b)
TECO Properties Corporation (Services Agreement)	Amended & Restated Services Agreement effective January 1, 2013 with Schedule effective January 1, 2015 (automatically renewed in 2019). TECO Properties Corporation contracted with Tampa Electric to provide selected services such as Facility Management Services, Telecommunications Services, Environmental Services, Regulatory Services, Customer Service Services, Fuels Services, Governmental & Community Affairs Services, Engineering Services, and Other Services - O&M Safety Training, etc.
TECO Gemstone, Inc. (Services Agreement)	Amended & Restated Services Agreement effective January 1, 2013 with Schedule effective January 1, 2015 (automatically renewed in 2019). TECO Gemstone, Inc. contracted Tampa Electric to provide selected services such as Facility Management Services, Telecommunications Services, Environmental Services, Regulatory Services, Customer Service Services, Fuels Services, Governmental & Community Affairs Services, Engineering Services, and Other Services - O&M Safety Training, etc.
Seacoast Gas Transmission LLC (Services Agreement)	Amended & Restated Services Agreement effective January 1, 2013 with Schedule effective January 1, 2015 (automatically renewed in 2019). Seacoast Gas Transmission LLC contracted Tampa Electric to provide selected services such as Facility Management Services, Telecommunications Services, Environmental Services, Regulatory Services, Customer Service Services, Fuels Services, Governmental & Community Affairs Services, Engineering Services, and Other Services - O&M Safety Training, etc.
TECO Pipeline Holding Company (Services Agreement)	Amended & Restated Services Agreement effective January 1, 2013 with Schedule effective January 1, 2015 (automatically renewed in 2019). TECO Pipeline Holding Company contracted Tampa Electric to provide selected services such as Facility Management Services, Telecommunications Services, Environmental Services, Regulatory Services, Customer Service Services, Fuels Services, Governmental & Community Affairs Services, Engineering Services, and Other Services - O&M Safety Training, etc.
TECO Clean Advantage Corp (Services Agreement)	Amended & Restated Services Agreement effective January 1, 2013 with Schedule effective January 1, 2015 (automatically renewed in 2019). TECO Clean Advantage Corp. contracted Tampa Electric to provide selected services such as Facility Management Services, Telecommunications Services, Environmental Services, Regulatory Services, Customer Service Services, Fuels Services, Governmental & Community Affairs Services, Engineering Services, and Other Services - O&M Safety Training, etc.
TECO EnergySource, Inc. (Services Agreement)	Amended & Restated Services Agreement effective January 1, 2013 with Schedule effective January 1, 2015 (automatically renewed in 2019). TECO EnergySource, Inc. contracted Tampa Electric to provide selected services such as Facility Management Services, Telecommunications Services, Environmental Services, Regulatory Services, Customer Service Services, Fuels Services, Governmental & Community Affairs Services, Engineering Services, and Other Services - O&M Safety Training, etc.
Grand Bahamas Power Company (Services Agreement)	Affiliate Addendum effective July 1, 2016 to Amended & Restated Service Agreement effective January 1, 2013 with Schedule effective January 1, 2015 (automatically renewed in 2019). Grand Bahamas Power Company contracted with Tampa Electric to provide selected services such as Facility Management Services, Telecommunications Services, Environmental Services, Regulatory Services, Customer Service Services, Fuels Services, Governmental & Community Affairs Services, Engineering Services, and Other Services - O&M Safety Training, etc.
Emera Incorporated (Services Agreement)	Affiliate Addendum effective July 1, 2016 to Amended & Restated Service Agreement effective January 1, 2013 with Schedule effective January 1, 2015 (automatically renewed in 2019). Emera Incorporated contracted with Tampa Electric to provide selected services such as Facility Management Services, Telecommunications Services, Environmental Services, Regulatory Services, Customer Service Services, Fuels Services, Governmental & Community Affairs Services, Engineering Services, and Other Services - O&M Safety Training, etc.
Emera Incorporated (Services Agreement)	Shared Services Agreement effective July 1, 2016 (automatically renewed in 2019). Emera Incorporated contracted to provide selected services such as Corporate Support Allocations, Business Strategy services, and services ancillary thereto to Tampa Electric.
Emera Energy Inc. (Service Agreement)	Shared Services Agreement effective January 1, 2017 (automatically renewed in 2019). Emera Energy Inc. contracted to provide selected services such as safety review services to Tampa Electric.
Emera Incorporated (Services Agreement)	Secondment Agreements between Emera Incorporated, Tampa Electric and certain named officers.
Emera Utility Services Inc. (Service Agreement)	Shared Services Agreement effective January 1, 2017 (automatically renewed in 2019). Emera Utility Services Inc. contracted to provide selected services such as storm restoration services to Tampa Electric.

Analysis of Diversification Activity New or Amended Contracts with Affiliated Companies	
Company: Tampa Electric Company For the Year Ended December 31, 2019	
Provide a synopsis of each new or amended contract, agreement, or arrangement with affiliated companies for the purchase, lease, or sale of land, goods, or services (excluding tariffed items). The synopsis shall include, at a minimum, the terms, price, quantity, amount, and duration of the contracts.	
Name of Affiliated Company (a)	Synopsis of Contract (b)
Emera Energy Services, Inc. (Service Agreement)	North American Energy Standards Board (NAESB) Base Contract for Sale and Purchase of Natural Gas between Tampa Electric and Emera Energy Services Inc. dated 02/01/2017 (automatically renewed in 2019).
Nova Scotia Power Inc. (Service Agreement)	Affiliate Addendum effective January 1, 2017 to Amended & Restated Service Agreement effective January 1, 2013 with Schedule effective January 1, 2015 (automatically renewed in 2019). Nova Scotia Power Inc. contracted Tampa Electric to provide selected services such as environmental audit services.
Nova Scotia Power Inc. (Service Agreement)	Shared Services Agreement effective January 1, 2017 (automatically renewed in 2019). Nova Scotia Power Inc. contracted to provide Corporate Support Allocations and selected services such as IT-Webex services to Tampa Electric.
Nova Scotia Power Inc. (Service Agreement)	Agreement Concerning Mutual Assistance between Nova Scotia Power Inc. and Tampa Electric made January 1, 2017 (automatically renewed in 2019).
Emera Maine Inc. (Service Agreement)	First, Second and Third Affiliate Addenda effective June 15, 2017 to Amended & Restated Service Agreement effective January 1, 2013 with Schedule effective January 1, 2015 (automatically renewed in 2019). Emera Maine Inc. contracted with Tampa Electric to provide selected services such as Telecommunications Services, Environmental Services, Regulatory Services, Customer Service Services, Fuels Services, Governmental & Community Affairs Services, Engineering Services, and Other Services - O&M Safety Training, etc., as requested. Emera Maine contracted to provide similar services to Tampa Electric, as requested.
TECO Partners, Inc. (Service Agreement)	Affiliate Addendum effective January 1, 2017 to Amended & Restated Service Agreement effective January 1, 2013 with Schedule effective January 1, 2015 (automatically renewed in 2019). Tampa Electric contracted with TECO Partners, Inc. to provide selected services such as marketing services to Tampa Electric.
Emera Technologies LLC	Affiliate Addendum effective January 1, 2018 to Amended and Restated Services Agreement effective January 1, 2013 with Schedule effective January 1, 2015 (automatically renewed in 2019). Tampa Electric contracted with Emera Technologies LLC to provide selected services such as Facility Management Services, Telecommunications Services, Environmental Services, Regulatory Services, Customer Service Services, Fuels Services, Governmental & Community Affairs Services, Engineering Services, and Other Services - O&M Safety Training, etc.
Emera Caribbean Inc.	Affiliate Addendum effective January 1, 2018 to Amended and Restated Services Agreement effective January 1, 2013 with Schedule effective January 1, 2015 (automatically renewed in 2019). Tampa Electric contracted with Emera Caribbean Inc., to provide selected services such as Facility Management Services, Telecommunications Services, Environmental Services, Regulatory Services, Customer Service Services, Fuels Services, Governmental & Community Affairs Services, Engineering Services, and Other Services - O&M Safety Training, etc.



Analysis of Diversification Activity  
Individual Affiliated Transactions in Excess of \$500,000

Company: Tampa Electric Company  
For the Year Ended December 31, 2019

Provide information regarding individual affiliated transactions in excess of \$500,000. Recurring monthly affiliated transactions which exceed \$500,000 per month should be reported annually in the aggregate. However, each land or property sales transaction even though similar sales recur, should be reported as a "non-recurring" item for the period in which it occurs.		
Name of Affiliate (a)	Description of Transaction (b)	Dollar Amount (c)
TECO Energy, Inc.	Labor services	1,803,985
TECO Services, Inc.	Real Property Sublease	4,086,946
	Facility services	1,282,296
	Telecom allocation	654,384
	IT usage fee	766,067
	Direct services - Labor	(13,497,223)
	Indirect services - Corporate overhead allocation	(18,391,219)
	Indirect services - IT services	(16,534,154)
	Indirect services - HR Services -Benefits Admin.	(1,914,474)
	Indirect services - HR Services -Employee relations	(2,648,531)
	Indirect services - TSI Services - Administrative serv.	(1,200,501)
	Indirect services - TSI Services - Corporate Communications	(1,079,881)
	Indirect services - TSI Services - Accounts payable	(612,288)
	Indirect services - Procurement services	(3,163,319)
Peoples Gas System	Real Property Sublease	758,795
	Gas sales	612,629
	Labor Services	10,258,935
	IT usage fee	3,138,270
	Telecom non-standard	589,395
	Labor Services	(2,568,725)
Peoples Gas System	Gas Purchases	(17,629,307)
New Mexico Gas Co.	IT usage fee	770,070
Emera Inc.	Labor and benefits	(6,210,899)
	Corporate services allocations	(1,506,708)
Grand Bahama Power Co.	Mutual assistance (Storm support)	6,649,920
Emera Energy Services Inc.	Asset Management Agreement	3,602,135
	Gas Purchases (Fuels Services)	(105,013,557)
Emera Maine Inc.	Labor services	1,318,394
	Labor services	(503,059)

Schedule 3 - PSC/AFA 16

Analysis of Diversification Activity  
Summary of Affiliated Transfers and Cost Allocations

Company: Tampa Electric Company  
For the Year Ended December 31, 2019

<p>Grouped by affiliate, list each contract, agreement, or other business transaction exceeding a cumulative amount of \$300 in any one year, entered into between the Respondent and an affiliated business or financial organization, firm, or partnership identifying parties, amounts, dates, and product, asset, or service involved.  (a) Enter name of affiliate.  (b) Give description of type of service, or name the product involved.  (c) Enter contract or agreement effective dates.  (d) Enter the letter "p" if the service or product is purchased by the Respondent; "s" if the service or product is sold by the Respondent.  (e) Enter utility account number in which charges are recorded.  (f) Enter total amount paid, received, or accrued during the year for each type of service or product listed in column (c). Do not net amounts when services are both received and provided.</p>					
Name of Affiliate (a)	Type of Service and/or Name of Product (b)	Relevant Contract or Agreement and Effective Date (c)	"p" or "s" (d)	Total Charge for Year	
				Account Number (e)	Dollar Amount (f)
TECO Energy, Inc.	Labor services	Service Agreement 01/01/19-12/31/19 * Effective 1/1/13	S	146	1,803,985
TECO Services Inc.	Real Property Sublease	Service Agreement 01/01/19-12/31/19 * Effective 1/1/13	S	146	4,086,946
	Facility Services	"	S	146	1,282,296
	Telecom Allocation	"	S	146	654,384
	Telecom usage fee	"	S	146	43,467
	Telecom non-standard	"	S	146	15,933
	IT usage fee	"	S	146	766,067
	Labor services	Service Agreement 01/01/19-12/31/19 * Effective 1/1/14	P	930.2 Multi	13,497,223
	Indirect Services	"	P	930.2	18,391,219
	Corporate Overhead Allocation	"	P	930.2 Multi	16,534,154
	IT Services	"	P	930.2	1,914,474
	HR Services	"	P	930.2	2,648,531
	Benefits administration	"	P	930.2	1,200,501
	Employee relations	"	P	930.2	336,024
	TSI Services	"	P	930.2	1,079,881
	Administrative services	"	P	930.2	612,288
Emergency management	"	P	930.2	391,779	
Corporate communications	"	P	930.2	3,163,319	
Accounts payable	"	P	930.2		
Claims	"	P	930.2		
Procurement services	"	P	930.2		
TECO Properties Corp	Direct Labor for Facility, Telecommunicating Equipment & Service, Storage, Environmental, Regulatory, Customer Service, Fuels, Economic Development/Governmental Services, Accounting, Financial Reporting, Training, Consulting & Maintenance, Engineering & Construction and O&M Services	Service Agreement 01/01/19-12/31/19 * Effective 1/1/13	S	146	1,161
TECO Pipeline Holding Co	Labor services	Service Agreement 01/01/19-12/31/19 * Effective 1/1/13	S	146	939

\* Refer to Page 455

Analysis of Diversification Activity  
Summary of Affiliated Transfers and Cost Allocations

Company: Tampa Electric Company  
For the Year Ended December 31, 2019

<p>Grouped by affiliate, list each contract, agreement, or other business transaction exceeding a cumulative amount of \$300 in any one year, entered into between the Respondent and an affiliated business or financial organization, firm, or partnership identifying parties, amounts, dates, and product, asset, or service involved.  (a) Enter name of affiliate.  (b) Give description of type of service, or name the product involved.  (c) Enter contract or agreement effective dates.  (d) Enter the letter "p" if the service or product is purchased by the Respondent; "s" if the service or product is sold by the Respondent.  (e) Enter utility account number in which charges are recorded.  (f) Enter total amount paid, received, or accrued during the year for each type of service or product listed in column (c). Do not net amounts when services are both received and provided.</p>						
Name of Affiliate (a)	Type of Service and/or Name of Product (b)	Relevant Contract or Agreement and Effective Date (c)	"p" or "s" (d)	Total Charge for Year		
				Account Number (e)	Dollar Amount (f)	
SeaCoast Gas Transmission	Direct Labor for Facility, Telecommunicating Equipment & Service, Storage, Environmental, Regulatory, Customer Service, Fuels, Economic Development/Governmental Services, Accounting, Financial Reporting, Training, Consulting & Maintenance, Engineering & Construction and O&M Services	Service Agreement 01/01/19-12/31/19 * Effective 1/1/13	S	146	224,734	
Peoples Gas System	Meter Reading	Services Agreement 04/01/17-03/31/19*	S	146	245,947	
	Real Property Sublease	PGS is a Division of Tampa Electric Company	S	146	758,795	
	Gas Sales (Fuels Services)	"	S	146	612,629	
	Facility Services	"	S	146	216,348	
	IT usage fee	"	S	146	3,138,270	
	Telecom Allocation	"	S	146	239,436	
	Telecom usage fee	"	S	146	32,406	
	Telecom non-standard	"	S	146	589,395	
	Labor Services	"	S	146	10,258,935	
	Real Property Sublease	"	P	931	23,115	
	Labor services	"	P	Multi	2,568,725	
Gas purchases	"	P	151	17,629,307		
TECO Partners Inc.	IT usage fee	Service Agreement 01/01/19-12/31/19 * Effective 1/1/13	S	146	94,024	
	Labor services	"	S	146	1,762	
	Rent and lease	"	S	146	46,892	
	Telecom usage fee	"	S	146	3,165	
	Telecom non-standard	"	S	146	60,390	
	Telecom allocation	"	S	146	17,796	
	Facility charges	"	S	146	12,960	
New Mexico Gas Co.	IT usage fee	Service Agreement 01/01/19-12/31/19 * Effective 9/1/14	S	146	770,070	
	Telecom usage fee	"	S	146	591	
	Telecom Allocation	"	S	146	24,960	
	Labor service	Service Agreement 01/01/19-12/31/19 * Effective 7/1/16	P	Multi	20,644	
	IT charges	"	P	930.2/Multi	328,242	
* Refer to Page 455						

Analysis of Diversification Activity  
Summary of Affiliated Transfers and Cost Allocations

Company: Tampa Electric Company  
For the Year Ended December 31, 2019

Grouped by affiliate, list each contract, agreement, or other business transaction exceeding a cumulative amount of \$300 in any one year, entered into between the Respondent and an affiliated business or financial organization, firm, or partnership identifying parties, amounts, dates, and product, asset, or service involved.

(a) Enter name of affiliate.  
(b) Give description of type of service, or name the product involved.  
(c) Enter contract or agreement effective dates.  
(d) Enter the letter "p" if the service or product is purchased by the Respondent; "s" if the service or product is sold by the Respondent.  
(e) Enter utility account number in which charges are recorded.  
(f) Enter total amount paid, received, or accrued during the year for each type of service or product listed in column (c). Do not net amounts when services are both received and provided.

Name of Affiliate (a)	Type of Service and/or Name of Product (b)	Relevant Contract or Agreement and Effective Date (c)	"p" or "s" (d)	Total Charge for Year	
				Account Number (e)	Dollar Amount (f)
Emera Inc.	Labor services	Service Agreement 01/01/19-12/31/19 * Effective 7/1/16, 1/1/18	S	146	222,326
	Labor Services	Shared Service Agreement 01/01/19-12/31/19 *	P	Multi	6,210,899
	Corporate Support Services Allocations	Shared Service Agreement 01/01/19-12/31/19 * Effective 1/1/18	P	Multi	1,506,708
Grand Bahama Power Co	Labor services	Service Agreement 01/01/19-12/31/19 * Effective 7/1/16	S	146	18,260
	Mutual assistance - Storm	"	S	146	6,649,920
Nova Scotia Power	Mutual Assistance - Storm	Service Agreement 01/01/19-12/31/19 * Effective 1/1/17	S	146	437,478
	Corporate Support Services Allocations	Shared Service Agreement 01/01/19-12/31/19 * Effective 1/1/18	P	Multi	483
Emera Energy, Inc.	Labor services	Service Agreement 01/01/19-12/31/19 * Effective 1/1/18	S	146	267,912
	Labor services	Shared Service Agreement 01/01/19-12/31/19* Effective 1/1/17	P	Multi	92,068
Emera Maine Inc.	Labor services	Service Agreement 01/01/19-12/31/19 * Effective 6/15/17	S	146	1,318,394
	Labor services	"	P	Multi	503,059
	Mutual assistance - Storm	"	P	Multi	376,810
Emera Energy Services Inc.	Asset Management Agreement	Asset Management Agreement* 8/1/2018-3/31/20	S	146	3,602,135
	Gas sales	Natural gas sales and purchase agreement 01/01/2019-12/31/2019	S	146	367,100
	Gas purchases	"	P	151	105,013,557
Emera Technologies LLC	Rent and lease	Service Agreement 01/01/19-12/31/19 * Effective 1/1/18	S	146	42,102
	Facilities	"	S	146	39,131
	Labor services	"	S	146	47,018
* Refer to Page 455					



*Analysis of Diversification Activity*  
Employee Transfers

Company: Tampa Electric Company  
For the Year Ended December 31, 2019

List employees earning more than \$30,000 annually transferred to/from the utility to/from an affiliate company.					
Employee	Company Transferred From	Company Transferred To	Old Job Assignment	New Job Assignment	Transfer Permanent or Temporary and Duration
	Peoples Gas	Tampa Electric	Administrative Specialist Senior	Service Area Coordinator	Permanent
	TECO Services	Tampa Electric	SAP Configurator II	Senior Material Database Administrator	Permanent
	Tampa Electric	Peoples Gas	Manager Corporate Business Development	Manager Corporate Business Development	Permanent
	Tampa Electric	Peoples Gas	Business Planning Analyst Senior	Senior Regulatory Analyst	Permanent
	Peoples Gas	Tampa Electric	Gas Control Analyst I	Power Trader	Permanent
	Tampa Electric	Peoples Gas	Senior Gas Supply Operations Administrator	Manager Natural Gas Trading & Portfolio Management	Permanent
	Tampa Electric	Peoples Gas	B&I Account Specialist	Commercial Billing Analyst Associate	Permanent
	Peoples Gas	Tampa Electric	Customer Service Professional V	B&I Account Specialist	Permanent
	Tampa Electric	Peoples Gas	B&I Account Specialist	Dispatcher (PGS)	Permanent
	Peoples Gas	Tampa Electric	Credit & Collections Investigator	Distribution Easement Coordinator	Permanent
	Peoples Gas	Tampa Electric	Business Planning Analyst Senior	Business Planning Analyst Senior	Permanent
	TECO Services	Tampa Electric	Buyer Analyst III	Supervisor Investment Recovery	Permanent
	Tampa Electric	Peoples Gas	Customer Service Professional V	Dispatcher (PGS)	Permanent
	Tampa Electric	Peoples Gas	Administrative Specialist Senior	Administrative Specialist Lead	Permanent
	TECO Services	Tampa Electric	Payroll Processor Senior	Distribution Outage Coordinator	Permanent
	Peoples Gas	Tampa Electric	Director State Government Relations	Director State Government Relations	Permanent
	Peoples Gas	Tampa Electric	Apprentice	Appr Lineman I 'S'	Permanent
	Peoples Gas	Tampa Electric	Apprentice	Groundman Equipment Operator Line	Permanent
	Peoples Gas	Tampa Electric	Apprentice	Special Utility Worker I, Line Dept	Permanent
	Tampa Electric	Peoples Gas	Customer Service Professional III (MAOI)	Administrative Specialist Senior	Permanent
	TECO Services	Tampa Electric	Co-Op/Parallel	Accountant I	Permanent
	Tampa Electric	Peoples Gas	Financial Analyst I	Gas Portfolio Analyst II	Permanent
	Peoples Gas	Tampa Electric	Apprentice	Special Utility Worker I, Line Dept	Permanent
	Peoples Gas	Tampa Electric	Intern	Technology Analyst I	Permanent
	Peoples Gas	Tampa Electric	Business Planning Analyst Sr	Business Planning Analyst Senior	Permanent
	Peoples Gas	Tampa Electric	Customer Service Professional V	Trouble Specialist	Permanent
	Tampa Electric	TECO Services	Environmental Specialist I	Risk Analyst I	Permanent
	Tampa Electric	TECO Services	Administrative Specialist Senior	Legal Specialist	Permanent
	Peoples Gas	Tampa Electric	Manager Real Estate	Director Real Estate Services	Permanent

Analysis of Diversification Activity  
 Non-Tariffed Services and Products Provided by the Utility

Company: TAMPA ELECTRIC COMPANY

For the Year Ended December 31, 2019

Provide the following information regarding all non-tariffed services and products provided by the utility.		
Description of Product or Service (a)	Account No. (b) 415 and 416	Regulated or Non-regulated (c) Non - regulated
Zap Cap Commercial - power conditioning (Surge Suppression) equipment marketing program	415 and 416	Non - regulated
Zap Cap Residential - power conditioning (Surge Suppression) equipment marketing program	415 and 416	Non - regulated
Metro Link - business relationships with 3rd parties who use Tampa Electric's telecommunications facilities	456	Regulated
Gypsum - Gypsum sales	456	Regulated
Sulfuric Acid - Revenues associated with the sale of sulfuric acid at Polk Station	456	Regulated
UMG Services Big Bend - Services provided to United Maritime Group by Big Bend	456	Regulated
Transloading Fees - Fees for services provided at Big Bend Station	456	Regulated
Flyash Sales	456 & 501	Regulated
Bottom Ash & Other Residual Sales	501	Regulated
Slag Sales BB and Polk	501 and 547	Regulated
Other Residual Sales	501	Regulated
Commercial Property (Big Bend & Bayside Dock) - Rent Revenue	454	Regulated
Agricultural Property - Rent Revenue	454	Regulated
Pole Attachments - Rent Revenue	454	Regulated
Metro Link - Rent Revenue	454	Regulated
Metro Link-Pole Attachments - Rent Revenue	454	Regulated
Big Bend Station (Land) - Rent Revenue	454	Regulated
Electric Equipment - Revenue generated from TEC owned electric equipment that customers lease for a monthly fee	454	Regulated
Rental Income - Affiliates	454	Regulated
Rental Income - Divisions	455	Regulated

Nonutility Property (Account 121)

Company: TAMPA ELECTRIC COMPANY  
For the Year Ended December 31, 2019

1. Give a brief description and state the location of nonutility property included in Account 121. 2. Designate with a double asterisk any property which is leased to another company. State name of lessee and whether lessee is an associated company. 3. Furnish particulars (details) concerning sales, purchases, or transfers of nonutility property during the year. 4. List separately all property previously devoted to public service and give date of transfer to Account 121, Nonutility Property. 5. Minor items (5% of the balance at the end of the year, for Account 121 or \$100,000, whichever is less) may be grouped by (1) previously devoted to public service, or (2) other property nonutility property.			
Description and Location	Balance at beginning of year	Purchases, Sales, Transfers, etc.	Balance at end of year
121 12 Zap Cap In Service Account	10,579,533	1,178,272	11,757,805
121 14 Zap Cap For Business	821,314	(133,140)	688,174
121 00 Non-Utility Asset Artwork - TECO Plaza (Formerly 121 17) 702 N. Franklin St.	785,303	(621,023)	164,280
121 00 Non-Utility Asset Land - Port Manatee (Formerly 121 50) N. of Hillsb/Manatee Co. line, W of Hwy. 41	164,280	621,023	785,303
Minor Items Previously devoted to Public Service	-	-	-
Minor Items Other Nonutility Property	-	-	-
<b>TOTAL</b>	<b>12,350,430</b>	<b>1,045,132</b>	<b>13,395,562</b>



Number of Electric Department Employees

Company: TAMPA ELECTRIC COMPANY  
For the Year Ended December 31, 2019

1. The data on number of employees should be reported for the payroll period ending nearest to October 31, or any payroll period ending 60 days before or after October 31.
2. If the respondent's payroll for the reporting period includes any special construction personnel, include such employees on line 3, and show the number of such special construction employees in a footnote.
3. The number of employees assignable to the electric department from joint functions of combination utilities may be determined by estimate, on the basis of employee equivalents. Show the estimated number of equivalent employees attributed to the electric department from joint functions.

1. Payroll Period Ended (Date)	12/31/2019
2. Total Regular Full-Time Employees	2415
3. Total Part-Time and Temporary Employees	34
4. Total Employees	2449

Details

Particulars Concerning Certain Income Deductions and Interest Charges Accounts

Company: TAMPA ELECTRIC COMPANY

For the Year Ended December 31, 2019

Report the information specified below, in the order given, for the respective income deduction and interest charges accounts. Provide a subheading for each account and a total for the account. Additional columns may be added if deemed appropriate with respect to any account.

(a) Miscellaneous Amortization (Account 425) -- Describe the nature of items included in this account, the contra account charged, the total of amortization charges for the year, and the period of amortization.

(b) Miscellaneous Income Deductions -- Report the nature, payee, and amount of other income deductions for the year as required by Accounts 426.1, Donations; 426.2, Life Insurance; 426.3, Penalties; 426.4, Expenditures for Certain Civic, Political and related Activities; and 426.5, Other Deductions, of the Uniform System of Accounts. Amounts of less than 5% of each account total for the year (or \$1,000, whichever is greater) may be grouped by classes within the above accounts.

(c) Interest on Debt to Associated Companies (Account 430) -- For each associated company to which interest on debt was incurred during the year, indicate the amount and interest rate respectively for (a) advances on notes, (b) advances on open account, (c) notes payable, (d) accounts payable, and (e) other debt, and total interest. Explain the nature of other debt on which interest was incurred during the year.

(d) Other Interest Expense (Account 431) -- Report particulars (details) including the amount and interest rate for other interest charges incurred during the year.

Item	Amount
Account 425	
Acquis Adj Big Bend Trans Ln (Contra Account - 114.02, Amortization period - 2002-2026)	41,901
Acquis Adj Union Hall (Contra Account - 114.03, Amortization period - 2009-2047)	9,059
Account 426.1	
Donations	2,721,154
Account 426.2	
Life Insurance	0
Account 426.3	
Penalties	(14,336)
Account 426.4	
Exp Certain Civic, Political & Related Activities	191,330
Account 426.5	
Other Deductions-Miscellaneous	244,743
Deferred costs in preparation of land sale	0
Account 430	
Interest on Debt to Associated Companies	0
Account 431	
Interest Expense - Customer Deposits (2% & 3%)	2,495,721
Interest Expense - Other Short Term Borrowing	0
Interest Expense - Deferred Fuel (Various Rates)	4,312
Interest Expense - Deferred ECRC (Various Rates)	287,462
Interest Expense - Deferred Conservation (Various Rates)	72,232
Interest Expense - Deferred Capacity (Various Rates)	0
Interest Expense - A/R Securitization (Various Rates)	1,922,374
Interest Expense - Credit Facilities (Various Rates)	3,888,951
Interest Expense - Affiliates (Advances from PGS) (Various Rates)	0
Interest Expense - Letter of Credit Fees	5,749
Interest Expense - Line of Credit Fees	330,208
Interest Expense - Misc. Other	272
	12,201,132

Transactions with Associated (Affiliated) Companies

Company: Tampa Electric Company  
For the Year Ended December 31, 2020

1. Report below the information called for concerning all non-power goods or services received from or provided to associated (affiliated) companies. 2. The reporting threshold for reporting purposes is \$250,000. The threshold applies to the annual amount billed to the respondent or billed to an associated/affiliated company for non-power goods and services. The good or service must be specific in nature. Respondents should not attempt to include or aggregate amounts in a nonspecific category such as "general". 3. Where amounts billed to or received from the associated (affiliated) company are based on an allocation process, explain in a footnote.			
Description of the Non-Power Good or Service (a)	Name of Associated/Affiliated Company (b)	Account Charged or Credited (c)	Amount Charged or Credited (d)
<b>Non-power Goods or Services Provided by Affiliated</b>			
Labor Services	Peoples Gas System	Multi	2,597,684
Gas Purchases	Peoples Gas System	151	4,857,055
Labor Services	Emera Inc.	Multi	7,233,538
Corporate Support Services & Monthly Allocations	Emera Inc.	930.2/Multi	8,818,356
Gas Purchases	Emera Energy Services, Inc.	151	138,180,773
<b>Non-power Goods or Services Provided for Affiliated</b>			
Labor Services	TECO Energy, Inc.	146	434,762
Labor Services	TECO Services, Inc.	146	419,834
IT Usage Fee	Peoples Gas System	146	3,360,278
Telecom Non Standard	Peoples Gas System	146	335,762
Real Property Sublease	Peoples Gas System	146	822,813
Labor Services	Peoples Gas System	146	13,934,119
Facilities Allocation (2)	Peoples Gas System	146	270,780
Telecom Allocation (3)	Peoples Gas System	146	345,468
Corporate Overhead Allocation (1)	Peoples Gas System	146	3,510,294
IT Assessment (3)	Peoples Gas System	146	4,944,445
Benefits Admin Assessment (3)	Peoples Gas System	146	478,668
Employee Relations Assessment (3)	Peoples Gas System	146	633,341
Administrative Services Assessment (3)	Peoples Gas System	146	333,366
Corporate Communications Assessment (3)	Peoples Gas System	146	626,189
Accounts Payable Assessment (6)	Peoples Gas System	146	314,746
Claims Assessment (4)	Peoples Gas System	146	445,799
Procurement Assessment (5)	Peoples Gas System	146	691,792
IT Assessment (3)	TECO Partners Inc.	146	461,555
IT Usage Fee	New Mexico Gas Company, Inc.	146	832,772
Labor Services	New Mexico Gas Company, Inc.	146	429,995
Corporate Overhead Allocation (1)	New Mexico Gas Company, Inc.	146	2,433,576
IT Assessment (3)	New Mexico Gas Company, Inc.	146	4,234,147
Benefits Admin Assessment (3)	New Mexico Gas Company, Inc.	146	448,038
Mutual Assistance - Storm Adjustment for Dorian	Grand Bahama Power Co	146	(265,399)
Asset Management Agreement	Emera Energy Service Inc.	146	3,553,723
Gas Sales	Emera Energy Service Inc.	146	2,732,238
<i>Footnote</i>			
(1) Corporate overhead from Tampa Electric Shared Services includes the Executive, Finance, Legal, Corporate Safety, Corporate Security and General Corporate Responsibility functions. The costs are allocated to operating companies using the MMM that have three components in consideration, 1) total revenues for each company as a percent of the total revenues for all companies, plus 2) the net income for each company as a percent of the total net income for all companies, plus 3) the operating assets for each company as a percent of the total operating assets for all companies.			
(2) This allocation is based on a per square foot usage methodology.			
(3) This allocation is based on the number of employees in each company as a percent of total employees for all companies that could receive the service.			
(4) This allocation is based on number of open claims processed in each company as a percent to total open claims processed for all companies that could receive this service.			
(5) This allocation is based on the percentage of total procurement purchase order spend for each company as a percent of total procurement purchase order spend for all companies that could receive this service.			
(6) This allocation is based on number of accounts payable transactions processed for each company as a percent of total accounts payable transactions processed for all companies that could receive this service.			

*Affiliation of Officers and Directors*

Company: TAMPA ELECTRIC COMPANY  
For the Year Ended December 31, 2020

For each of the officials named in Part 1 of the Executive Summary, list the principal occupation or business affiliation if other than listed in Part 1 of the Executive Summary and all affiliations or connections with any other business or financial organizations, firms, or partnerships. For purposes of this part, the official will be considered to have an affiliation with any business or financial organization, firm or partnership in which he is an officer, director, trustee, partner, or a person exercising similar functions.			
Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		Affiliation or Connection	Name and Address
1 Scott Balfour	Director (Chairman of the Board)	President and Director	3267654 Nova Scotia Limited
		President and Director	3325140 Nova Scotia Limited
		Director	Emera (Caribbean) Incorporated
		Director	Emera Caribbean Holdings Limited
		Director and Executive Vice President	Emera Energy General Partner Inc.
		Director and Executive Vice President	Emera Energy Incorporated
		Director, President and Chief Executive Officer	Emera Incorporated
		Director (resigned 3/24/2020)	Emera Maine
		Director	Emera Newfoundland & Labrador Holdings Incorporated
		Manager	Emera Technologies LLC
		President & Director (resigned 1/1/2020)	Emera US Finance Assist Company
		President & Director (resigned 1/1/2020)	Emera US Finance General Partner Inc.
		Director	Grand Bahama Power Company Limited
		Director	ICD Utilities Limited
		Director	New Mexico Gas Company, Inc.
		Director	Nova Scotia Power Incorporated
		Director (resigned 6/9/2020)	Martinrea International, Inc.
		Director	The Barbados Light & Power Company Limited
		Director	TECO Energy, Inc.
		Director	TECO Services, Inc.
Director	Emera US Holdings, Inc.		
Director	ENL Island Link Incorporation		
Director	SECI Mitland Corporation		
Director	SeaCoast Gas Transmission, LLC		

Affiliation of Officers and Directors

Company: TAMPA ELECTRIC COMPANY  
For the Year Ended December 31, 2020

For each of the officials named in Part 1 of the Executive Summary, list the principal occupation or business affiliation if other than listed in Part 1 of the Executive Summary and all affiliations or connections with any other business or financial organizations, firms, or partnerships. For purposes of this part, the official will be considered to have an affiliation with any business or financial organization, firm or partnership in which he is an officer, director, trustee, partner, or a person exercising similar functions.			
Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		Affiliation or Connection	Name and Address
1 Scott Balfour (Continued)		President and Director (effective 9/11/2020)	Emera US Finance GP Company
		President and Director (effective 9/11/2020)	Emera US Finance Company
		President and Director (effective 9/11/2020)	Emera US Finance LP Inc.
2 Robert R. Bennett	Director	Director (resigned effective 2/17/2020)	The Barbados Light & Power Company Limited Barbados, W.I.
		Director (resigned effective 2/17/2020)	Emera (Caribbean) Inc. Barbados, W.I.
		President, CEO & Manager	Emera Technologies LLC Tampa, Florida
		Director (effective 9/17/2020 and President (effective 10/9/2020)	Emera Technologies Florida, Inc.
		President and Director	Emera US Finance No. 1, LLC Saint John, New Brunswick
		President, Chief Executive Officer and Director	Emera US Holdings Inc. Halifax, Nova Scotia
		President and Director	EUSHI Finance, Inc. Halifax, Nova Scotia
		Director (resigned effective 2/17/2020)	Grand Bahama Power Company Limited Freeport, Bahamas
		Director (resigned effective 2/17/2020)	ICD Utilities Limited Freeport, Bahamas
		Director (effective 5/27/2020)	Blockenergy Labs Inc.
		Director (effective 5/27/2020)	Blockstorage Labs Inc.
		Director (effective 12/20/2019)	Emera US Finance GP, LLC
3 Gregory W. Blunden	Senior Vice President-Finance and Accounting, Treasurer and Chief Financial Officer (Chief Accounting Officer)	Senior Vice President-Finance, Accounting Treasurer and Chief Financial Officer (Chief Accounting Officer)	TECO Energy, Inc. Tampa, Florida
		Director	3240384 Nova Scotia Ltd.
		Director	3264956 Nova Scotia Ltd.
		Director	3267654 Nova Scotia Limited
		Director and Chief Financial Officer (resigned effective 11/30/2020)	Bayside Power, Inc.
		Director and Chief Financial Officer	Brooklyn Power Corporation Brooklyn, Nova Scotia
		Director	Clean Power Northeast Development Inc.
		Director	EBP Assist (2014) Inc.
		Director	Emera Brunswick Holdings, Inc.
		Chief Financial Officer	Emera Brunswick Pipeline Company Ltd.

Affiliation of Officers and Directors

Company: TAMPA ELECTRIC COMPANY  
For the Year Ended December 31, 2020

For each of the officials named in Part 1 of the Executive Summary, list the principal occupation or business affiliation if other than listed in Part 1 of the Executive Summary and all affiliations or connections with any other business or financial organizations, firms, or partnerships. For purposes of this part, the official will be considered to have an affiliation with any business or financial organization, firm or partnership in which he is an officer, director, trustee, partner, or a person exercising similar functions.			
Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		Affiliation or Connection	Name and Address
3 Gregory W. Blunden (Continued)		Director and Chief Financial Officer	Emera Energy Capacity (2016) Incorporated Halifax, Nova Scotia
		Director and Chief Financial Officer	Emera Energy Capacity (2017) Inc. Halifax, Nova Scotia
		Director and Chief Financial Officer	Emera Energy General Partner Inc. Halifax, Nova Scotia
		Director and Chief Financial Officer	Emera Energy Incorporated Halifax, Nova Scotia
		Chief Financial Officer	Emera Incorporated Halifax, Nova Scotia
		Treasurer	Emera Technologies LLC
		Director (effective 9/17/2020 and resigned effective 10/7/2020)	Emera Technologies Florida, Inc.
		Treasurer (effective 10/9/2020)	
		Director and Chief Financial Officer (resigned 1/1/2020)	Emera US Finance General Partner Inc. Halifax, Nova Scotia
		Director (resigned effective 1/1/2020)	Emera US Finance Assist Company
		Vice President (effective 12/20/2019)	Emera US Finance GP, LLC
		Chief Financial Officer	Emera US Holdings Inc.
		Director and Chief Financial Officer	Emera Utility Services Incorporated Halifax, Nova Scotia
		Director and Chief Financial Officer	Energy Capacity (2018) Inc.
		Director and Chief Financial Officer	Energy Capacity (2019) Inc.
		Director	Emera Energy Generation Inc.
		Director	ENL Island Link Incorporated
		Treasurer	New Mexico Gas Company, Inc.
		Director and Treasurer	New Mexico Gas Intermediate, Inc.
		Chief Financial Officer	Nova Scotia Power Incorporated Halifax, Nova Scotia
	Director	NSP Pipeline Incorporated	
	Director	NSP Pipeline Management Limited	
	Director	NSP US Holdings Incorporated	
	Director	Peoples Gas System (Florida), Inc.	

Affiliation of Officers and Directors

Company: TAMPA ELECTRIC COMPANY  
For the Year Ended December 31, 2020

For each of the officials named in Part 1 of the Executive Summary, list the principal occupation or business affiliation if other than listed in Part 1 of the Executive Summary and all affiliations or connections with any other business or financial organizations, firms, or partnerships. For purposes of this part, the official will be considered to have an affiliation with any business or financial organization, firm or partnership in which he is an officer, director, trustee, partner, or a person exercising similar functions.			
Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		Affiliation or Connection	Name and Address
3 Gregory W. Blunden (Continued)		Director and Treasurer	SeaCoast Gas Transmission, LLC
		Treasurer (resigned effective 2/13/2020)	SLA 75, LLC
		Director and Treasurer	TEC Receivables Corp.
		Director and Treasurer	TECO Clean Advantage Corporation
		Director and Treasurer	TECO Coalbed Methane Florida, Inc.
		Director and Treasurer	TECO Diversified, Inc.
		Director and Treasurer	TECO Energy Source, Inc.
		Director, Vice President and Treasurer	TECO Finance, Inc.
		Director, Vice President and Treasurer	TECO Gemstone, Inc.
		Manager and Treasurer	TECO Guatemala Holdings, LLC
		Manager	TECO Guatemala Holdings II, LLC
		Director	TECO Guatemala, Inc.
		Director and Treasurer	TECO Oil & Gas, Inc.
		Director and Treasurer	TECO Partners, Inc.
		Director and Treasurer	TECO Pipeline Holding Company, LLC
Director and Treasurer	TECO Properties Corporation		
Director and Treasurer	TECO Services, Inc.		
Director	TECO Wholesale Generation, Inc.		
4 Frank L. Busot	Vice President-Regulatory Affairs, Tampa Electric Division		
5 Marian C. Cacciatore	Vice President-Human Resources (effective 4/27/2020)	Vice President-Human Resources (effective 6/2/2020)	TECO Energy, Inc.

Affiliation of Officers and Directors

Company: TAMPA ELECTRIC COMPANY  
For the Year Ended December 31, 2020

For each of the officials named in Part 1 of the Executive Summary, list the principal occupation or business affiliation if other than listed in Part 1 of the Executive Summary and all affiliations or connections with any other business or financial organizations, firms, or partnerships. For purposes of this part, the official will be considered to have an affiliation with any business or financial organization, firm or partnership in which he is an officer, director, trustee, partner, or a person exercising similar functions.			
Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		Affiliation or Connection	Name and Address
6 Gerard R. Chasse	Vice President, Electric Delivery, Tampa Electric Division	President, Secretary, Treasurer and Director (resigned effective 3/24/2020)  President, Secretary, Treasurer and Manager	BHE Holdings Inc. Halifax, Nova Scotia  Emera Borco No. 2, LLC Halifax, Nova Scotia
7 Archibald D. Collins	Chief Operating Officer, Tampa Electric Division	Director  Director	SeaCoast Gas Transmission, LLC  SECI Midland Corporation
8 Jeffrey S. Chronister	Vice President-Finance and Controller	Vice President-Finance and Controller  Vice President	TECO Energy, Inc.  TECO Finance, Inc.
9 Shawn Copeland	Vice President-Safety, Tampa Electric Division		
10 Laura Crouch	Vice President-State and Community Relations (until 5/19/2020 when title changed - see below)  Vice President-External Affairs (Title changed effective 5/19/2020)		
11 Rene Gallant	Vice President-Strategy and Business Development, Tampa Electric Division (resigned effective 12/31/2020)		
12 Thomas L. Hernandez	Senior Vice President-Distributed Energy and Renewables, Tampa Electric Division		
13 Karen M. Mincey	Chief Information Officer, Vice President, Information Technology and Telecommunications	Chief Information Officer, Vice President, Information Technology and Telecommunications	TECO Services, Inc.
14 Karen K. Sparkman	Vice President-Customer Experience (effective 10/6/2020)		



Affiliation of Officers and Directors

Company: TAMPA ELECTRIC COMPANY  
For the Year Ended December 31, 2020

For each of the officials named in Part 1 of the Executive Summary, list the principal occupation or business affiliation if other than listed in Part 1 of the Executive Summary and all affiliations or connections with any other business or financial organizations, firms, or partnerships. For purposes of this part, the official will be considered to have an affiliation with any business or financial organization, firm or partnership in which he is an officer, director, trustee, partner, or a person exercising similar functions.

Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		Affiliation or Connection	Name and Address
15 Daniel P. Muldoon	Director	Director Director and President Director (Chair) Director, President and Chief Operating Officer Director, President and Chief Operating Officer Executive VP Project Development and Operations Support Director (resigned effective 3/24/2020) Director (Chair) Director (Chair) (effective 9/17/2020) Director (Chair) Director (Chair) Director Director	SeaCoast Gas Transmission, LLC Clean Power Northeast Development, Inc. Emera Brunswick Pipeline Company, Td. Emera CNG Holdings Inc. Emera CNG, LLC Emera Incorporated Emera Maine Emera Technologies LLC Emera Technologies Florida, Inc. Emera New Foundland & Labrador Holdings New Mexico Gas Company NSP Maritime Link Incorporated SECI Mitland Corporation
16 David M. Nicholson	Vice President-Legal and General Counsel of Tampa Electric Company Assistant Secretary and Chief Ethics and Compliance Officer	Vice President Vice President Vice President Vice President-Legal, Chief Ethics, Compliance Officer, General Counsel and Assistant Secretary Vice President Assistant Secretary and Assistant Secretary Vice President-Legal, Chief Ethics, Compliance Officer and General Counsel Vice President Vice President Vice President Vice President Vice President	SeaCoast Gas Transmission, LLC SECI Mitland Corporation TECO Diversified, Inc. TECO Energy, Inc. TECO Gemstone, Inc. TECO Finance, Inc. TEC Receivables, Inc. TECO Services, Inc. TECO Guatemala, Inc. TECO Guatemala Holdings, LLC TECO Guatemala Holdings II, LLC TECO Oil & Gas, Inc. TECO Properties Corporation
17 Dave Pickles	Vice President-Energy Supply and ED/ES Asset Management		

Affiliation of Officers and Directors

Company: TAMPA ELECTRIC COMPANY  
For the Year Ended December 31, 2020

For each of the officials named in Part 1 of the Executive Summary, list the principal occupation or business affiliation if other than listed in Part 1 of the Executive Summary and all affiliations or connections with any other business or financial organizations, firms, or partnerships. For purposes of this part, the official will be considered to have an affiliation with any business or financial organization, firm or partnership in which he is an officer, director, trustee, partner, or a person exercising similar functions.			
Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		Affiliation or Connection	Name and Address
18 David E. Schwartz	Vice President-Governance, Associate General Counsel and Corporate Secretary	Corporate Secretary	The Barbados Light & Power Company Limited Barbados, W.I.
		Corporate Secretary (resigned effective 3/24/2020)	Emera Maine
		Corporate Secretary	Emera Technologies LLC (Tampa, FL)
		Director (effective 10/8/2020) and Secretary (effective 10/9/2020)	Emera Technologies Florida, Inc.
		Director and Secretary	New Mexico Gas Intermediate, Inc.
		Director and Secretary	Peoples Gas System (Florida), Inc. (Tampa, FL)
		Director and Secretary	TECO Clean Advantage Corporation (Tampa, FL)
		Director and Secretary	TECO Coalbed Methane Florida, Inc. (Tampa, FL)
		Vice President-Governance, Associate General Counsel and Corporate Secretary	TECO Energy, Inc. Tampa, Florida
		Director and Secretary	TECO EnergySource, Inc. (Tampa, FL)
		Director and Secretary	TECO Finance, Inc. (Tampa, FL)
		Vice President-Governance, Associate General Counsel and Corporate Secretary	TECO Services, Inc. (Tampa, FL)
		Secretary	TEC Receivables Corp. (Tampa, FL)
		Director and Secretary	TECO Diversified, Inc. (Tampa, FL)
		Director and Secretary	TECO Gemstone, Inc. (Tampa, FL)
		Director and Secretary	TECO Guatemala, Inc. (Tampa, FL)
		Manager and Secretary	TECO Guatemala Holdings, LLC (Tampa, FL)
		Manager and Secretary	TECO Guatemala Holdings II, LLC (Tampa, FL)
		Director and Secretary	TECO Properties Corporation (Tampa, FL)
		Secretary	Seacoast Gas Transmission, LLC
		Secretary (resigned effective 2/13/2020)	7116 Davis Island, LLC (Tampa, FL)
		Secretary	Grand Bahama Power Company Limited Freeport, Bahamas
		Secretary	ICD Utilities Limited (Freeport, Bahamas)
Secretary	New Mexico Gas Company, Inc. (Albuquerque, NM)		
Secretary (resigned effective 2/13/2020)	SLA 75, LLC (Tampa, FL)		
Director and Secretary	TECO Oil & Gas, Inc. (Tampa, FL)		
Director and Secretary	TECO Partners, Inc. (Tampa, FL)		
Director and Secretary	TECO Pipeline Holding Company, LLC (Tampa, FL)		
Director and Secretary	TECO Wholesale Generation, Inc. (Tampa, FL)		
Secretary	Emera (Caribbean) Inc. (Barbados, W.I.)		
Secretary	SECI Midland Corporation		

Affiliation of Officers and Directors

Company: TAMPA ELECTRIC COMPANY  
For the Year Ended December 31, 2020

For each of the officials named in Part 1 of the Executive Summary, list the principal occupation or business affiliation if other than listed in Part 1 of the Executive Summary and all affiliations or connections with any other business or financial organizations, firms, or partnerships. For purposes of this part, the official will be considered to have an affiliation with any business or financial organization, firm or partnership in which he is an officer, director, trustee, partner, or a person exercising similar functions.			
Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		Affiliation or Connection	Name and Address
19 Nancy G. Tower	Director President and Chief Executive Officer	President (resigned effective 2/13/2020)	7116 Davis Island, LLC Tampa, Florida
		President (resigned effective 2/13/2020)	SLA 75, LLC Tampa, Florida
		Director and President	TEC Receivables Corp. Tampa, Florida
		Director and President	TECO Coalbed Methane Florida, Inc. Tampa, Florida
		Director and President	TECO Diversified, Inc.
		Director, President and CEO	TECO Energy, Inc. Tampa, Florida
		Director and President	TECO Finance, Inc. Tampa, Florida
		Director and President	TECO Gemstone, Inc. Tampa, Florida
		Director and President	TECO Guatemala, Inc. Tampa, Florida
		Manager and President	TECO Guatemala Holdings, LLC Tampa, Florida
		Manager and President	TECO Guatemala Holdings II, LLC Tampa, Florida
		Director and President	TECO Oil & Gas, Inc. Tampa, Florida
		Director and President	TECO Properties Corporation
		Director and President	TECO Services, Inc.
Director and President	TECO Wholesale Generation, Inc.		
Director (effective 1/9/2020)	Altagas, Ltd. (Canada)		
20 Monica A. Whiting	Vice President-Customer Experience (Resigned effective 7/17/2020)		
21 Valerie C. Strickland	Tax Officer	Tax Officer (resigned effective 3/24/2020)	BHE Holdings Inc.
		Tax Officer	Clean Power Northeast Development Inc.
		Tax Officer	Emera Bear Swamp Holdings LLC
		Tax Officer	Emera Borco No. 2, LLC

Affiliation of Officers and Directors

Company: TAMPA ELECTRIC COMPANY  
For the Year Ended December 31, 2020

For each of the officials named in Part 1 of the Executive Summary, list the principal occupation or business affiliation if other than listed in Part 1 of the Executive Summary and all affiliations or connections with any other business or financial organizations, firms, or partnerships. For purposes of this part, the official will be considered to have an affiliation with any business or financial organization, firm or partnership in which he is an officer, director, trustee, partner, or a person exercising similar functions.			
Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		Affiliation or Connection	Name and Address
21 Valerie C. Strickland (Continued)		Tax Officer	Emera CNG Holdings Inc.
		Tax Officer	Emera CNG, LLC
		Tax Officer	Emera Energy Generation Inc.
		Tax Officer	Emera Energy LNG, LLC (name change 5/31/19) f/k/a Emera Energy Services Subsidiary No. 14 LLC
		Tax Officer	Emera Energy Services Subsidiary No. 1 LLC
		Tax Officer	Emera Energy Services Subsidiary No. 10 LLC
		Tax Officer	Emera Energy Services Subsidiary No. 11 LLC
		Tax Officer	Emera Energy Services Subsidiary No. 12 LLC
		Tax Officer	Emera Energy Services Subsidiary No. 13 LLC
		Tax Officer	Emera Energy Services Subsidiary No. 15 LLC
		Tax Officer	Emera Energy Services Subsidiary No. 2 LLC
		Tax Officer	Emera Energy Services Subsidiary No. 3 LLC
		Tax Officer	Emera Energy Services Subsidiary No. 4 LLC
		Tax Officer	Emera Energy Services Subsidiary No. 5 LLC
		Tax Officer	Emera Energy Services Subsidiary No. 6 LLC
		Tax Officer	Emera Energy Services Subsidiary No. 7 LLC
		Tax Officer	Emera Energy Services Subsidiary No. 8 LLC
		Tax Officer	Emera Energy Services Subsidiary No. 9 LLC
		Tax Officer	Emera Energy Services, Inc.
		Tax Officer	Emera Energy U.S. Subsidiary No. 1, Inc.
		Tax Officer	Emera Energy U.S. Subsidiary No. 2, Inc.
		Tax Officer	Emera Technologies LLC
		Tax Officer (effective 10/9/2020)	Emera Technologies Florida, Inc.
	Tax Officer (resigned effective 1/1/2020)	Emera US Finance General Partner Inc.	
	Tax Officer	Emera US Finance No. 1, LLC	
	Tax Officer	Emera US Holdings Inc.	

Affiliation of Officers and Directors

Company: TAMPA ELECTRIC COMPANY  
For the Year Ended December 31, 2020

For each of the officials named in Part 1 of the Executive Summary, list the principal occupation or business affiliation if other than listed in Part 1 of the Executive Summary and all affiliations or connections with any other business or financial organizations, firms, or partnerships. For purposes of this part, the official will be considered to have an affiliation with any business or financial organization, firm or partnership in which he is an officer, director, trustee, partner, or a person exercising similar functions.

Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		Affiliation or Connection	Name and Address
21 Valerie C. Strickland (Continued)		Tax Officer	EUSHI Finance, Inc.
		Tax Officer	New Mexico Gas Company, Inc.
		Tax Officer	New Mexico Gas Intermediate, Inc.
		Tax Officer	Nova Power Holdings Inc.
		Tax Officer	Scotia Holdings Inc.
		Tax Officer	Scotia Power U.S., Ltd.
		Tax Officer	SECI Mitland Corporation
		Tax Officer	SeaCoast Gas Transmission, LLC
		Tax Officer (resigned effective 2/13/2020)	SLA 75, LLC
		Tax Officer	Tampa Electric Company
		Tax Officer	TEC Receivables Corp.
		Tax Officer	TECO Coalbed Methane Florida, Inc.
		Tax Officer	TECO Diversified, Inc.
		Tax Officer	TECO Energy, Inc.
		Tax Officer	TECO EnergySource, Inc.
		Tax Officer	TECO Finance, Inc.
		Tax Officer	TECO Gemstone, Inc.
		Tax Officer	TECO Oil & Gas, Inc.
		Tax Officer	TECO Partners, Inc.
		Tax Officer	TECO Pipeline Holding Company, LLC
Tax Officer	TECO Properties Corporation		
Tax Officer	TECO Services, Inc.		

Affiliation of Officers and Directors

Company: TAMPA ELECTRIC COMPANY  
For the Year Ended December 31, 2020

For each of the officials named in Part 1 of the Executive Summary, list the principal occupation or business affiliation if other than listed in Part 1 of the Executive Summary and all affiliations or connections with any other business or financial organizations, firms, or partnerships. For purposes of this part, the official will be considered to have an affiliation with any business or financial organization, firm or partnership in which he is an officer, director, trustee, partner, or a person exercising similar functions.			
Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		Affiliation or Connection	Name and Address
22 Ana-Marie Codina Barlick	Director	CEO President	Codina Partners Doral Charter Elementary School
23 Patrick J. Geraghty	Director	Chief Executive Officer and Director Chief Executive Officer and Director Chief Executive Officer and Director Board Member Board Member Board Member Council Member	Blue Cross Blue Shield of Florida, Inc. dba Florida Blue GuideWell Mutual Holding Corp GuideWell Group, Inc. National Institute of Health Care Management America's Health Insurance Plans American Cancer Society Florida Council of 100
24 Pamela D. Iorio	Director	President and Chief Executive Officer	Big Brothers Big Sisters of America
25 Rhea F. Law	Director	Of Counsel Chair Chair Member Board Member	Buchanan Ingersoll and Rooney PA (Florida) Stetson University Board of Overseers USF HPCC (CAMIS) Moffit National Board of Advisors Tampa Bay Chamber
26 Rasesh Thakkar	Director	Senior Managing Director	Tavistock Group
27 Will Weatherford	Director	Manager (resigned effective 3/6/2020) Managing Partner Managing Partner Managing Partner Manager Manager Manager Manager Manager Manager Manager Manager Manager Manager Manager Manager	Emera Technologies LLC The Weatherford Partners LLC Weatherford Capital LLC Weatherford Holdings LLC Weatherford Capital GP LLC Tampa Airport I LLC Weatherford Capital Management LLC WC Pasco Real Estate LLC Weatherford Capital Partners Re LLC Weatherford Fund Management LLC Weatherford Fund Management RE LLC Weatherford Fund Partners LLC Weatherford Funds Marinas LLC Weatherford Healthcare I LLC Weatherford Healthcare II LLC

Affiliation of Officers and Directors

Company: TAMPA ELECTRIC COMPANY  
For the Year Ended December 31, 2020

For each of the officials named in Part 1 of the Executive Summary, list the principal occupation or business affiliation if other than listed in Part 1 of the Executive Summary and all affiliations or connections with any other business or financial organizations, firms, or partnerships. For purposes of this part, the official will be considered to have an affiliation with any business or financial organization, firm or partnership in which he is an officer, director, trustee, partner, or a person exercising similar functions.			
Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		Affiliation or Connection	Name and Address
27 Will Weatherford (Continued)		Manager	Weatherford Marinas Fund I LLC
		Manager	Weatherford Partners One, LLC
		Manager	Weatherford VC I LLC
		Director	Payit LLC
		Director	Link Bancorp
		Manager	Weatherford Capital Incentives LLC
		Manager	Weatherford Capital Partners Marinas LLC
		Manager	Weatherford Funds LLC
		Manager	Weatherford VC II GP, LLC
		Manager	Weatherford VC II LLC
		Manager	Weatherford VC III GP, LLC
		Manager	Weatherford VC III LLC
		Manager	Weatherford Marinas Fund II GP, LLC
		Manager	Weatherford Marinas Fund II LLC
		Manager	Weatherford Growth Fund I GP LLC
		Manager	Weatherford Growth Fund I LLC
		Manager	Weatherford Growth Fund II GP LLC
Manager	Weatherford Growth Fund II LLC		
Manager	Weatherford Communications I GP LLC		
Manager	Weatherford Communications I LLC		
Manager	Weatherford Debt Fund		
28 Ralph Tedesco	Director (effective 2/5/2020)	President and CEO Director (resigned 1/31/2020)	Levisk Energy Advisors LLC Emera Maine
29 Jacqueline L. Bradley	Director (effective 5/19/2020)	Director	SeaCoast Bank

Business Contracts with Officers, Directors and Affiliates

Company: TAMPA ELECTRIC COMPANY

For the Year Ended December 31, 2020

List all contracts, agreements, or other business arrangements* entered into during the calendar year (other than compensation-related to position with respondent) between the respondent and each officer and director listed in Part 1 of the Executive Summary. In addition, provide the same information with respect to professional services for each firm, partnership, or organization with which the officer or director is affiliated.			
Note: * Business agreement, for this schedule, shall mean any oral or written business deal which binds the concerned parties for products or services during the reporting year or future years.			
Name of Officer or Director	Name and Address of Affiliated Entity	Amount	Identification of Product or Service
Scott Balfour Gregory W. Blunden Daniel Muldoon	Emera Incorporated		See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and Emera Incorporated
Scott Balfour David E. Schwartz	Emera (Caribbean) Incorporated		See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and Emera (Caribbean) Incorporated
Scott Balfour Gregory W. Blunden	Emera Energy Incorporated		See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and Emera Energy Incorporated
Valerie C. Strickland	Emera Energy Services, Inc.		See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and Emera Energy Services, Inc.
Valerie C. Strickland	Emera Energy U.S. Subsidiary No. 1., Inc.		See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and Emera Energy U.S. Subsidiary No. 1, Inc.
Scott Balfour Robert R. Bennett Gregory W. Blunden Daniel Muldoon David E. Schwartz Valerie C. Strickland	Emera Technologies LLC		See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and Emera Technologies LLC
Scott Balfour Robert R. Bennett Gregory W. Blunden Daniel Muldoon Valerie C. Strickland	Emera US Holdings, Inc.		See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and Emera US Holdings, Inc.
Gregory W. Blunden	Emera Utility Services Incorporated		See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and Emera Utility Services Incorporated



Business Contracts with Officers, Directors and Affiliates

Company: TAMPA ELECTRIC COMPANY

For the Year Ended December 31, 2020

List all contracts, agreements, or other business arrangements* entered into during the calendar year (other than compensation-related to position with respondent) between the respondent and each officer and director listed in Part 1 of the Executive Summary. In addition, provide the same information with respect to professional services for each firm, partnership, or organization with which the officer or director is affiliated.			
Note: * Business agreement, for this schedule, shall mean any oral or written business deal which binds the concerned parties for products or services during the reporting year or future years.			
Name of Officer or Director	Name and Address of Affiliated Entity	Amount	Identification of Product or Service
Scott Balfour David E. Schwartz	Grand Bahama Power Company Limited		See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and Grand Bahama Power Company Limited
Scott Balfour Robert R. Bennett Gregory W. Blunden Daniel Muldoon David E. Schwartz Valerie C. Strickland	New Mexico Gas Company, Inc.		See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and New Mexico Gas Company, Inc.
Gregory W. Blunden David E. Schwartz Valerie C. Strickland	New Mexico Gas Intermediate, Inc.		See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and New Mexico Gas Intermediate, Inc.
Scott Balfour Gregory W. Blunden	Nova Scotia Power Incorporated		See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and Nova Scotia Power Incorporated
Valerie C. Strickland	Scotia Power U.S., Ltd.		See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and Scotia Power U.S., Ltd.
Scott Balfour Gregory W. Blunden Archibald Collins Daniel Muldoon David M. Nicholson David E. Schwartz Valerie C. Strickland	SeaCoast Gas Transmission, LLC		See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and SeaCoast Gas Transmission, LLC
Gregory W. Blunden David E. Schwartz	TECO Clean Advantage Corp.		See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Clean Advantage Corp.

Business Contracts with Officers, Directors and Affiliates

Company: TAMPA ELECTRIC COMPANY

For the Year Ended December 31, 2020

<p>List all contracts, agreements, or other business arrangements* entered into during the calendar year (other than compensation-related to position with respondent) between the respondent and each officer and director listed in Part 1 of the Executive Summary. In addition, provide the same information with respect to professional services for each firm, partnership, or organization with which the officer or director is affiliated.</p> <p>Note: * Business agreement, for this schedule, shall mean any oral or written business deal which binds the concerned parties for products or services during the reporting year or future years.</p>			
Name of Officer or Director	Name and Address of Affiliated Entity	Amount	Identification of Product or Service
Scott Balfour Gregory W. Blunden Jeffrey S. Chronister David M. Nicholson David E. Schwartz Valerie C. Strickland Nancy G. Tower Marian C. Cacciatore	TECO Energy, Inc.		See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Energy, Inc.
Gregory W. Blunden David E. Schwartz Valerie C. Strickland	TECO EnergySource, Inc.		See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO EnergySource, Inc.
Scott Balfour Gregory W. Blunden Jeffrey S. Chronister David M. Nicholson David E. Schwartz Valerie C. Strickland Nancy G. Tower	TECO Finance, Inc.		See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Finance, Inc.
Gregory W. Blunden David M. Nicholson David E. Schwartz Valerie C. Strickland Nancy G. Tower	TECO Gemstone, Inc.		See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Gemstone, Inc.
Gregory W. Blunden David E. Schwartz Valerie C. Strickland	TECO Partners, Inc.		See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Partners, Inc.
Gregory W. Blunden David E. Schwartz Valerie C. Strickland	TECO Pipeline Holding Company, LLC		See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Pipeline Holdings Company, LLC

*Business Contracts with Officers, Directors and Affiliates*

**Company: TAMPA ELECTRIC COMPANY**  
**For the Year Ended December 31, 2020**

<p>List all contracts, agreements, or other business arrangements* entered into during the calendar year (other than compensation-related to position with respondent) between the respondent and each officer and director listed in Part 1 of the Executive Summary. In addition, provide the same information with respect to professional services for each firm, partnership, or organization with which the officer or director is affiliated.</p> <p>Note: * Business agreement, for this schedule, shall mean any oral or written business deal which binds the concerned parties for products or services during the reporting year or future years.</p>			
Name of Officer or Director	Name and Address of Affiliated Entity	Amount	Identification of Product or Service
Gregory W. Blunden David M. Nicholson David E. Schwartz Valerie C. Strickland Nancy G. Tower	TECO Properties Corporation		See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Properties Corporation and Grand Bahama Power Company Ltd.
Scott Balfour Gregory W. Blunden Karen M. Mincey David M. Nicholson David E. Schwartz Valerie C. Strickland Nancy G. Tower	TECO Services, Inc.		See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Services, Inc.
Scott Balfour Daniel Muldoon Nancy G. Tower	Emera Maine (Sold 3/24/2020)		See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and Emera Maine

Business Contracts with Officers, Directors and Affiliates

Company: TAMPA ELECTRIC COMPANY  
For the Year Ended December 31, 2020

List all contracts, agreements, or other business arrangements* entered into during the calendar year (other than compensation-related to position with respondent) between the respondent and each officer and director listed in Part 1 of the Executive Summary. In addition, provide the same information with respect to professional services for each firm, partnership, or organization with which the officer or director is affiliated.			
Note: * Business agreement, for this schedule, shall mean any oral or written business deal which binds the concerned parties for products or services during the reporting year or future years.			
Name of Officer or Director	Name and Address of Affiliated Entity	Amount	Identification of Product or Service
Patrick J. Geraghty	Florida Council of 100	\$3,750	Dues (Emera Technologies)
	Florida Council of 100	\$2,750	Dues (Tampa Electric Company)
	Blue Cross/Blue Shield of Florida	\$41,697,643	Claims and ASO Fees for 2020
	American Cancer Society	\$15,000	COVID Relief Donation (Tampa Electric)
Pamela D. Iorio	Big Brothers Big Sisters of America	\$20,000	COVID Relief Donation (Tampa Electric)
	Big Brothers Big Sisters of America	\$1,000	Donation (New Mexico Gas Company)
	Big Brothers Big Sisters of America	\$3,000	COVID Relief Donation (Peoples Gas System)

Reconciliation of Gross Operating Revenues  
Annual Report versus Regulatory Assessment Fee Return

Company: Tampa Electric Company  
For the Year Ended December 31, 2020

For the current year, reconcile the gross operating revenues as reported on Page 300 of this report with the gross operating revenues as reported on the utility's regulatory assessment fee return. Explain and justify any differences between the reported gross operating revenues in column (h).

	(a) Description	(b) Gross Operating Revenues per Page 300	(c) Interstate and Sales for Resale Adjustments	(d) Adjusted Intrastate Gross Operating Revenues	(e) Gross Operating Revenues per RAF Return	(f) Interstate and Sales for Resale Adjustments	(g) Adjusted Intrastate Gross Operating Revenues	(h) Difference (d) - (g)
1	Total Sales to Ultimate Customers (440-446, 448)	\$ 1,826,439,469	\$ -	\$ 1,826,439,469	1,826,439,469	1,826,439,469	\$ 1,826,439,469	\$ -
2	Sales for Resale (447)	2,542,086	2,542,086	-	2,542,086	2,542,086	-	-
3	Total Sales of Electricity	1,828,981,555	2,542,086	1,826,439,469	1,828,981,555	2,542,086	1,826,439,469	-
4	Provision for Rate Refunds (449.1)	(4,045,953)	-	(4,045,953)	(4,045,953)	-	(4,045,953)	-
5	Total Net Sales of Electricity	1,824,935,602	2,542,086	1,822,393,516	1,824,935,602	2,542,086	1,822,393,516	-
6	Total Other Operating Revenues (450-456)	59,170,057	-	59,170,057	24,361,216	-	24,361,216	34,808,841
7	Other			-	(20,528,709)	-	(20,528,709)	20,528,709
8					1,129		1,129	(1,129)
9								
10	<b>Total Gross Operating Revenues</b>	<b>\$ 1,884,105,659</b>	<b>\$ 2,542,086</b>	<b>\$ 1,881,563,573</b>	<b>\$ 1,828,769,238</b>	<b>\$ 2,542,086</b>	<b>\$ 1,826,227,152</b>	<b>\$ 55,336,421</b>

Notes:

Line 6 column (h) contains deferred fuel (36,337,283), Deferred Conservation (4,274,045), Deferred Capacity 5,802,488

Line 7 column (h) Energy Management Adjustment (20,528,709)

Line 8 column (h) Wage Assignment Revenue 1,129

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Analysis of Diversification Activity  
Changes in Corporate Structure

Company: TAMPA ELECTRIC COMPANY

For the Year Ended December 31, 2020

Provide any changes in corporate structure including partnerships, minority interest, and joint ventures and an updated organizational chart, including all affiliates.	
Effective Date (a)	Description of Change (b)
February 26, 2020 February 26, 2020	<p>Entities Formed: None</p> <p>Entities Dissolved: SLA 75, LLC 7116 Davis Island, LLC</p>

Analysis of Diversification Activity New or Amended Contracts with Affiliated Companies	
Company: Tampa Electric Company For the Year Ended December 31, 2020	
Provide a synopsis of each new or amended contract, agreement, or arrangement with affiliated companies for the purchase, lease, or sale of land, goods, or services (excluding tariffed items). The synopsis shall include, at a minimum, the terms, price, quantity, amount, and duration of the contracts.	
Name of Affiliated Company (a)	Synopsis of Contract (b)
Peoples Gas System, a division of Tampa Electric Company (Services Agreement)	Services Agreement effective April 1, 2019 through March 31, 2020 (automatically renewed in 2020). Peoples Gas System contracted Tampa Electric to provide monthly gas meter reading services for the Tampa, Lakeland and Brooksville divisions.
Peoples Gas System, a division of Tampa Electric Company (Services Agreement)	Amended & Restated Services Agreement effective January 1, 2013 with Schedule effective January 1, 2015 (automatically renewed in 2020). Peoples Gas System contracted Tampa Electric to provide selected services such as Facility Management Services, Telecommunications Services, Environmental Services, Regulatory Services, Customer Service Services, Fuels Services, Governmental & Community Affairs Services, Engineering Services, and Other Services - O&M Safety Training, etc.
Peoples Gas System, a division of Tampa Electric Company (Services Agreement)	Assigned Services Agreement effective January 1, 2014 with Schedule effective January 1, 2015 (automatically renewed in 2020). TECO Services, Inc. (assigned to Tampa Electric effective January 1, 2020) contracted with Peoples Gas System, a division of Tampa Electric Company, to provide selected services such as Management Services, Corporate Audit/Ethics and Compliance/Corporate Safety Services, Energy Risk Management Services, Insurance Risk Management Services, Shareholder/Investor Relations Services, Treasury/Credit Cash Management Services, Governmental Affairs Services, excluding lobbying, Corporate Tax Services, Accounting, Financial Reporting, Budgeting & Planning Services, Efficiency & Process Improvement Services, Legal Services, Enterprise Processes, Corporate Security, Employee Benefits, Corporate Responsibility, Claims Management Services, Human Resources Benefits Administration, Human Resources Employee Relations, Procurement Services, Administrative Services, Corporate Communications Services, Emergency Management Services, Information Technology Services and Accounts Payable Services.
TECO Services, Inc. (Services Agreement)	Amended & Restated Services Agreement effective January 1, 2013 with Schedule effective January 1, 2015 (automatically renewed in 2020). TECO Services, Inc. contracted Tampa Electric to provide selected services such as Facility Management Services, Telecommunications Services, Environmental Services, Regulatory Services, Customer Service Services, Fuels Services, Governmental & Community Affairs Services, Engineering Services, and Other Services - O&M Safety Training, etc.
TECO Services, Inc. (Services Agreement)	Assigned Services Agreement effective January 1, 2014 with Schedule effective January 1, 2015 (automatically renewed in 2020). Tampa Electric contracted with TECO Services, Inc. to provide selected services such as Management Services, Corporate Audit/Ethics and Compliance/Corporate Safety Services, Energy Risk Management Services, Insurance Risk Management Services, Shareholder/Investor Relations Services, Treasury/Credit Cash Management Services, Governmental Affairs Services, excluding lobbying, Corporate Tax Services, Accounting, Financial Reporting, Budgeting & Planning Services, Efficiency & Process Improvement Services, Legal Services, Enterprise Processes, Corporate Security, Employee Benefits, Corporate Responsibility, Claims Management Services, Human Resources Benefits Administration, Human Resources Employee Relations, Procurement Services, Administrative Services, Corporate Communications Services, Emergency Management Services, Information Technology Services and Accounts Payable Services.
New Mexico Gas Company, Inc. (Services Agreement)	Joinder Agreement dated September 1, 2014 to Amended & Restated Services Agreement effective January 1, 2013 (automatically renewed in 2020). New Mexico Gas Company, Inc. contracted with Tampa Electric to provide selected services such as Facility Management Services, Telecommunications Services, Environmental Services, Regulatory Services, Customer Service Services, Fuels Services, Governmental & Community Affairs Services, Engineering Services, and Other Services - O&M Safety Training, etc.
New Mexico Gas Company, Inc. (Services Agreement)	Assigned Services Agreement effective January 1, 2014 with Schedule effective January 1, 2015 (automatically renewed in 2020). TECO Services, Inc. (assigned to Tampa Electric effective January 1, 2020) contracted with New Mexico Gas Company, Inc. to provide selected services such as Management Services, Corporate Audit/Ethics and Compliance/Corporate Safety Services, Energy Risk Management Services, Insurance Risk Management Services, Shareholder/Investor Relations Services, Treasury/Credit Cash Management Services, Governmental Affairs Services, excluding lobbying, Corporate Tax Services, Accounting, Financial Reporting, Budgeting & Planning Services, Efficiency & Process Improvement Services, Legal Services, Enterprise Processes, Corporate Security, Employee Benefits, Corporate Responsibility, Claims Management Services, Human Resources Benefits Administration, Human Resources Employee Relations, Procurement Services, Administrative Services, Corporate Communications Services, Emergency Management Services, Information Technology Services and Accounts Payable Services.
New Mexico Gas Company, Inc. (Services Agreement)	Affiliate Addendum effective July 1, 2016 to Amended & Restated Service Agreement effective January 1, 2013 with Schedule effective January 1, 2018 (automatically renewed in 2020). Tampa Electric contracted with New Mexico Gas, Inc. to provide selected services such as Information Technology Services to Tampa Electric.
New Mexico Gas Intermediate, Inc. (Services Agreement)	Joinder Agreement dated September 2, 2014 to Amended & Restated Service Agreement effective January 1, 2013 (automatically renewed in 2020). New Mexico Gas Intermediate, Inc. contracted with Tampa Electric to provide selected services such as Facility Management Services, Telecommunications Services, Environmental Services, Regulatory Services, Customer Service Services, Fuels Services, Governmental & Community Affairs Services, Engineering Services, and Other Services - O&M Safety Training, etc.
TECO Energy, Inc. (Services Agreement)	Amended & Restated Services Agreement effective January 1, 2013 with Schedule effective January 1, 2015 (automatically renewed in 2020). TECO Energy, Inc. contracted with Tampa Electric to provide selected services such as Facility Management Services, Telecommunications Services, Environmental Services, Regulatory Services, Customer Service Services, Fuels Services, Governmental & Community Affairs Services, Engineering Services, and Other Services - O&M Safety Training, etc.
TECO Energy, Inc. (Services Agreement)	Assigned Services Agreement effective January 1, 2014 with Schedule effective January 1, 2015 (automatically renewed in 2020). TECO Services, Inc. (assigned to Tampa Electric effective January 1, 2020) contracted with TECO Energy, Inc. to provide selected services such as Management Services, Corporate Audit/Ethics and Compliance/Corporate Safety Services, Energy Risk Management Services, Insurance Risk Management Services, Shareholder/Investor Relations Services, Treasury/Credit Cash Management Services, Governmental Affairs Services, excluding lobbying, Corporate Tax Services, Accounting, Financial Reporting, Budgeting & Planning Services, Efficiency & Process Improvement Services, Legal Services, Enterprise Processes, Corporate Security, Employee Benefits, Corporate Responsibility, Claims Management Services, Human Resources Benefits Administration, Human Resources Employee Relations, Procurement Services, Administrative Services, Corporate Communications Services, Emergency Management Services, Information Technology Services and Accounts Payable Services.
TECO Partners, Inc. (Services Agreement)	Amended & Restated Services Agreement effective January 1, 2013 with Schedule effective January 1, 2015 (automatically renewed in 2020). TECO Partners, Inc. contracted with Tampa Electric to provide selected services such as Facility Management Services, Telecommunications Services, Environmental Services, Regulatory Services, Customer Service Services, Fuels Services, Governmental & Community Affairs Services, Engineering Services, and Other Services - O&M Safety Training, etc.
TECO Partners Inc.	Assigned Services Agreement effective January 1, 2014 with Schedule effective January 1, 2015 (automatically renewed in 2020). TECO Services, Inc. (assigned to Tampa Electric effective January 1, 2020) contracted with TECO Partners, Inc. to provide selected services such as Management Services, Corporate Audit/Ethics and Compliance/Corporate Safety Services, Energy Risk Management Services, Insurance Risk Management Services, Shareholder/Investor Relations Services, Treasury/Credit Cash Management Services, Governmental Affairs Services, excluding lobbying, Corporate Tax Services, Accounting, Financial Reporting, Budgeting & Planning Services, Efficiency & Process Improvement Services, Legal Services, Enterprise Processes, Corporate Security, Employee Benefits, Corporate Responsibility, Claims Management Services, Human Resources Benefits Administration, Human Resources Employee Relations, Procurement Services, Administrative Services, Corporate Communications Services, Emergency Management Services, Information Technology Services and Accounts Payable Services.
TECO Finance Inc.	Assigned Services Agreement effective January 1, 2014 with Schedule effective January 1, 2015 (automatically renewed in 2020). TECO Services, Inc. (assigned to Tampa Electric effective January 1, 2020) contracted with TECO Finance Inc. to provide selected services such as Management Services, Corporate Audit/Ethics and Compliance/Corporate Safety Services, Energy Risk Management Services, Insurance Risk Management Services, Shareholder/Investor Relations Services, Treasury/Credit Cash Management Services, Governmental Affairs Services, excluding lobbying, Corporate Tax Services, Accounting, Financial Reporting, Budgeting & Planning Services, Efficiency & Process Improvement Services, Legal Services, Enterprise Processes, Corporate Security, Employee Benefits, Corporate Responsibility, Claims Management Services, Human Resources Benefits Administration, Human Resources Employee Relations, Procurement Services, Administrative Services, Corporate Communications Services, Emergency Management Services, Information Technology Services and Accounts Payable Services.
TECO Energy Source Inc.	Assigned Services Agreement effective January 1, 2014 with Schedule effective January 1, 2015 (automatically renewed in 2020). TECO Services, Inc. (assigned to Tampa Electric effective January 1, 2020) contracted with TECO Energy Source Inc. to provide selected services such as Management Services, Corporate Audit/Ethics and Compliance/Corporate Safety Services, Energy Risk Management Services, Insurance Risk Management Services, Shareholder/Investor Relations Services, Treasury/Credit Cash Management Services, Governmental Affairs Services, excluding lobbying, Corporate Tax Services, Accounting, Financial Reporting, Budgeting & Planning Services, Efficiency & Process Improvement Services, Legal Services, Enterprise Processes, Corporate Security, Employee Benefits, Corporate Responsibility, Claims Management Services, Human Resources Benefits Administration, Human Resources Employee Relations, Procurement Services, Administrative Services, Corporate Communications Services, Emergency Management Services, Information Technology Services and Accounts Payable Services.

**TAMPA ELECTRIC COMPANY**  
**DOCKET NO. 20210034-EI**  
**SCHEDULE NO. C-31**  
**PAGE 56 OF 67**

Analysis of Diversification Activity New or Amended Contracts with Affiliated Companies	
Company: Tampa Electric Company For the Year Ended December 31, 2020	
Provide a synopsis of each new or amended contract, agreement, or arrangement with affiliated companies for the purchase, lease, or sale of land, goods, or services (excluding tariffed items). The synopsis shall include, at a minimum, the terms, price, quantity, amount, and duration of the contracts.	
Name of Affiliated Company (a)	Synopsis of Contract (b)
TECO Properties Corporation (Services Agreement)	Amended & Restated Services Agreement effective January 1, 2013 with Schedule effective January 1, 2015 (automatically renewed in 2020). TECO Properties Corporation contracted with Tampa Electric to provide selected services such as Facility Management Services, Telecommunications Services, Environmental Services, Regulatory Services, Customer Service Services, Fuels Services, Governmental & Community Affairs Services, Engineering Services, and Other Services - O&M Safety Training, etc.
TECO Gemstone, Inc. (Services Agreement)	Amended & Restated Services Agreement effective January 1, 2013 with Schedule effective January 1, 2015 (automatically renewed in 2020). TECO Gemstone, Inc. contracted Tampa Electric to provide selected services such as Facility Management Services, Telecommunications Services, Environmental Services, Regulatory Services, Customer Service Services, Fuels Services, Governmental & Community Affairs Services, Engineering Services, and Other Services - O&M Safety Training, etc.
Seacoast Gas Transmission LLC (Services Agreement)	Amended & Restated Services Agreement effective January 1, 2013 with Schedule effective January 1, 2015 (automatically renewed in 2020). Seacoast Gas Transmission LLC contracted Tampa Electric to provide selected services such as Facility Management Services, Telecommunications Services, Environmental Services, Regulatory Services, Customer Service Services, Fuels Services, Governmental & Community Affairs Services, Engineering Services, and Other Services - O&M Safety Training, etc.
Seacoast Gas Transmission LLC (Services Agreement)	Assigned Services Agreement effective January 1, 2014 with Schedule effective January 1, 2015 (automatically renewed in 2020). TECO Services, Inc. (assigned to Tampa Electric effective January 1, 2020) contracted with SeaCoast Gas Transmission, LLC, to provide selected services such as Management Services, Corporate Audit/Ethics and Compliance/Corporate Safety Services, Energy Risk Management Services, Insurance Risk Management Services, Shareholder/Investor Relations Services, Treasury/Credit Cash Management Services, Governmental Affairs Services, excluding lobbying, Corporate Tax Services, Accounting, Financial Reporting, Budgeting & Planning Services, Efficiency & Process Improvement Services, Legal Services, Enterprise Processes, Corporate Security, Employee Benefits, Corporate Responsibility, Claims Management Services, Human Resources Benefits Administration, Human Resources Employee Relations, Procurement Services, Administrative Services, Corporate Communications Services, Emergency Management Services, Information Technology Services and Accounts Payable Services.
TECO Pipeline Holding Company (Services Agreement)	Amended & Restated Services Agreement effective January 1, 2013 with Schedule effective January 1, 2015 (automatically renewed in 2020). TECO Pipeline Holding Company contracted Tampa Electric to provide selected services such as Facility Management Services, Telecommunications Services, Environmental Services, Regulatory Services, Customer Service Services, Fuels Services, Governmental & Community Affairs Services, Engineering Services, and Other Services - O&M Safety Training, etc.
TECO Pipeline Holding Company (Services Agreement)	Assigned Services Agreement effective January 1, 2014 with Schedule effective January 1, 2015 (automatically renewed in 2020). TECO Services, Inc. (assigned to Tampa Electric effective January 1, 2020) contracted with TECO Pipeline Holding Company, LLC, to provide selected services such as Management Services, Corporate Audit/Ethics and Compliance/Corporate Safety Services, Energy Risk Management Services, Insurance Risk Management Services, Shareholder/Investor Relations Services, Treasury/Credit Cash Management Services, Governmental Affairs Services, excluding lobbying, Corporate Tax Services, Accounting, Financial Reporting, Budgeting & Planning Services, Efficiency & Process Improvement Services, Legal Services, Enterprise Processes, Corporate Security, Employee Benefits, Corporate Responsibility, Claims Management Services, Human Resources Benefits Administration, Human Resources Employee Relations, Procurement Services, Administrative Services, Corporate Communications Services, Emergency Management Services, Information Technology Services and Accounts Payable Services.
TECO Clean Advantage Corp (Services Agreement)	Amended & Restated Services Agreement effective January 1, 2013 with Schedule effective January 1, 2015 (automatically renewed in 2020). TECO Clean Advantage Corp. contracted Tampa Electric to provide selected services such as Facility Management Services, Telecommunications Services, Environmental Services, Regulatory Services, Customer Service Services, Fuels Services, Governmental & Community Affairs Services, Engineering Services, and Other Services - O&M Safety Training, etc.
TECO EnergySource, Inc. (Services Agreement)	Amended & Restated Services Agreement effective January 1, 2013 with Schedule effective January 1, 2015 (automatically renewed in 2020). TECO EnergySource, Inc. contracted Tampa Electric to provide selected services such as Facility Management Services, Telecommunications Services, Environmental Services, Regulatory Services, Customer Service Services, Fuels Services, Governmental & Community Affairs Services, Engineering Services, and Other Services - O&M Safety Training, etc.
Grand Bahamas Power Company (Services Agreement)	Affiliate Addendum effective July 1, 2016 to Amended & Restated Services Agreement effective January 1, 2013 with Schedule effective January 1, 2015 (automatically renewed in 2020). Grand Bahamas Power Company contracted with Tampa Electric to provide selected services such as Facility Management Services, Telecommunications Services, Environmental Services, Regulatory Services, Customer Service Services, Fuels Services, Governmental & Community Affairs Services, Engineering Services, and Other Services - O&M Safety Training, etc.
Grand Bahamas Power Company (Services Agreement)	Assigned Services Agreement effective January 1, 2014 with Schedule effective January 1, 2015 (automatically renewed in 2020). TECO Services, Inc. (assigned to Tampa Electric effective January 1, 2020) contracted with Grand Bahamas Power Company to provide selected services such as Management Services, Corporate Audit/Ethics and Compliance/Corporate Safety Services, Energy Risk Management Services, Insurance Risk Management Services, Shareholder/Investor Relations Services, Treasury/Credit Cash Management Services, Governmental Affairs Services, excluding lobbying, Corporate Tax Services, Accounting, Financial Reporting, Budgeting & Planning Services, Efficiency & Process Improvement Services, Legal Services, Enterprise Processes, Corporate Security, Employee Benefits, Corporate Responsibility, Claims Management Services, Human Resources Benefits Administration, Human Resources Employee Relations, Procurement Services, Administrative Services, Corporate Communications Services, Emergency Management Services, Information Technology Services and Accounts Payable Services.
Emera Incorporated (Services Agreement)	Affiliate Addendum effective July 1, 2016 to Amended & Restated Services Agreement effective January 1, 2013 with Schedule effective January 1, 2015 (automatically renewed in 2020). Emera Incorporated contracted with Tampa Electric to provide selected services such as Facility Management Services, Telecommunications Services, Environmental Services, Regulatory Services, Customer Service Services, Fuels Services, Governmental & Community Affairs Services, Engineering Services, and Other Services - O&M Safety Training, etc.
Emera Incorporated (Services Agreement)	Assigned Services Agreement effective January 1, 2014 with Schedule effective January 1, 2015 (automatically renewed in 2020). TECO Services, Inc. (assigned to Tampa Electric effective January 1, 2020) contracted with Emera Incorporated to provide selected services such as Management Services, Corporate Audit/Ethics and Compliance/Corporate Safety Services, Energy Risk Management Services, Insurance Risk Management Services, Shareholder/Investor Relations Services, Treasury/Credit Cash Management Services, Governmental Affairs Services, excluding lobbying, Corporate Tax Services, Accounting, Financial Reporting, Budgeting & Planning Services, Efficiency & Process Improvement Services, Legal Services, Enterprise Processes, Corporate Security, Employee Benefits, Corporate Responsibility, Claims Management Services, Human Resources Benefits Administration, Human Resources Employee Relations, Procurement Services, Administrative Services, Corporate Communications Services, Emergency Management Services, Information Technology Services and Accounts Payable Services.
Emera Incorporated (Services Agreement)	Shared Services Agreement effective July 1, 2016 (automatically renewed in 2020). Emera Incorporated contracted to provide selected services such as Corporate Support Allocations, Business Strategy services, and services ancillary thereto to Tampa Electric.
Emera Incorporated (Services Agreement)	Secondment Agreements between Emera Incorporated, Tampa Electric and certain named officers.
Emera Energy Inc. (Service Agreement)	Affiliate Addendum effective July 1, 2019 to Amended & Restated Services Agreement effective January 1, 2013 with Schedule effective January 1, 2015 (automatically renewed in 2020). Emera Energy Inc. contracted with Tampa Electric to provide selected services such as Facility Management Services, Telecommunications Services, Environmental Services, Regulatory Services, Customer Service Services, Fuels Services, Governmental & Community Affairs Services, Engineering Services, and Other Services - O&M Safety Training, etc.
Emera Energy Inc. (Service Agreement)	Shared Services Agreement effective January 1, 2017 (automatically renewed in 2020). Emera Energy Inc. contracted to provide selected services such as safety review services to Tampa Electric.
Emera Utility Services Inc. (Service Agreement)	Shared Services Agreement effective January 1, 2017 (automatically renewed in 2020). Emera Utility Services Inc. contracted to provide selected services such as storm restoration services to Tampa Electric.



Analysis of Diversification Activity New or Amended Contracts with Affiliated Companies	
Company: Tampa Electric Company For the Year Ended December 31, 2020	
Provide a synopsis of each new or amended contract, agreement, or arrangement with affiliated companies for the purchase, lease, or sale of land, goods, or services (excluding tariffed items). The synopsis shall include, at a minimum, the terms, price, quantity, amount, and duration of the contracts.	
Name of Affiliated Company (a)	Synopsis of Contract (b)
Emera Energy Services, Inc. (Service Agreement)	North American Energy Standards Board (NAESB) Base Contract for Sale and Purchase of Natural Gas between Tampa Electric and Emera Energy Services Inc. dated 02/01/2017 (automatically renewed in 2020).
Emera Energy Services, Inc. (Service Agreement)	Assigned Services Agreement effective January 1, 2014 with Schedule effective January 1, 2015 (automatically renewed in 2020). TECO Services, Inc. (assigned to Tampa Electric effective January 1, 2020) contracted with Emera Energy Services, Inc. to provide selected services such as Management Services, Corporate Audit/Ethics and Compliance/Corporate Safety Services, Energy Risk Management Services, Insurance Risk Management Services, Shareholder/Investor Relations Services, Treasury/Credit Cash Management Services, Governmental Affairs Services, excluding lobbying, Corporate Tax Services, Accounting, Financial Reporting, Budgeting & Planning Services, Efficiency & Process Improvement Services, Legal Services, Enterprise Processes, Corporate Security, Employee Benefits, Corporate Responsibility, Claims Management Services, Human Resources Benefits Administration, Human Resources Employee Relations, Procurement Services, Administrative Services, Corporate Communications Services, Emergency Management Services, Information Technology Services and Accounts Payable Services.
Emera Energy Services, Inc.	Asset Management Agreement between Tampa Electric and Emera Energy Services Inc. effective August 1, 2018 to March 31, 2021.
Nova Scotia Power Inc. (Service Agreement)	Affiliate Addendum effective January 1, 2017 to Amended & Restated Service Agreement effective January 1, 2013 with Schedule effective January 1, 2015 (automatically renewed in 2020). Nova Scotia Power Inc. contracted Tampa Electric to provide selected services such as environmental audit services.
Nova Scotia Power Inc. (Service Agreement)	Shared Services Agreement effective January 1, 2017 (automatically renewed in 2020). Nova Scotia Power Inc. contracted to provide Corporate Support Allocations and selected services such as IT-Webex services to Tampa Electric.
Nova Scotia Power Inc. (Service Agreement)	Agreement Concerning Mutual Assistance between Nova Scotia Power Inc. and Tampa Electric made January 1, 2017 (automatically renewed in 2020).
Emera Maine Inc. (Service Agreement)	First, Second and Third Affiliate Addenda effective June 15, 2017 to Amended & Restated Service Agreement effective January 1, 2013 with Schedule effective January 1, 2015 (automatically renewed in 2020). Emera Maine Inc. contracted with Tampa Electric to provide selected services such as Telecommunications Services, Environmental Services, Regulatory Services, Customer Service Services, Fuels Services, Governmental & Community Affairs Services, Engineering Services, and Other Services - O&M Safety Training, etc., as requested. Emera Maine contracted to provide similar services to Tampa Electric, as requested.
TECO Partners, Inc. (Service Agreement)	Affiliate Addendum effective January 1, 2017 to Amended & Restated Service Agreement effective January 1, 2013 with Schedule effective January 1, 2015 (automatically renewed in 2020). Tampa Electric contracted with TECO Partners, Inc. to provide selected services such as marketing services to Tampa Electric.
Emera Technologies LLC	Affiliate Addendum effective January 1, 2018 to Amended and Restated Services Agreement effective January 1, 2013 with Schedule effective January 1, 2015 (automatically renewed in 2020). Tampa Electric contracted with Emera Technologies LLC to provide selected services such as Facility Management Services, Telecommunications Services, Environmental Services, Regulatory Services, Customer Service Services, Fuels Services, Governmental & Community Affairs Services, Engineering Services, and Other Services - O&M Safety Training, etc.
Emera Technologies LLC	Assigned Services Agreement effective January 1, 2014 with Schedule effective January 1, 2015 (automatically renewed in 2020). TECO Services, Inc. (assigned to Tampa Electric effective January 1, 2020) contracted with Emera Technologies LLC to provide selected services such as Management Services, Corporate Audit/Ethics and Compliance/Corporate Safety Services, Energy Risk Management Services, Insurance Risk Management Services, Shareholder/Investor Relations Services, Treasury/Credit Cash Management Services, Governmental Affairs Services, excluding lobbying, Corporate Tax Services, Accounting, Financial Reporting, Budgeting & Planning Services, Efficiency & Process Improvement Services, Legal Services, Enterprise Processes, Corporate Security, Employee Benefits, Corporate Responsibility, Claims Management Services, Human Resources Benefits Administration, Human Resources Employee Relations, Procurement Services, Administrative Services, Corporate Communications Services, Emergency Management Services, Information Technology Services and Accounts Payable Services.
Emera Caribbean Inc.	Affiliate Addendum effective January 1, 2018 to Amended and Restated Services Agreement effective January 1, 2013 with Schedule effective January 1, 2015 (automatically renewed in 2020). Tampa Electric contracted with Emera Caribbean Inc. to provide selected services such as Facility Management Services, Telecommunications Services, Environmental Services, Regulatory Services, Customer Service Services, Fuels Services, Governmental & Community Affairs Services, Engineering Services, and Other Services - O&M Safety Training, etc.
Emera Caribbean Inc	Assigned Services Agreement effective January 1, 2014 with Schedule effective January 1, 2015 (automatically renewed in 2020). TECO Services, Inc. (assigned to Tampa Electric effective January 1, 2020) contracted with Emera Caribbean Inc. to provide selected services such as Management Services, Corporate Audit/Ethics and Compliance/Corporate Safety Services, Energy Risk Management Services, Insurance Risk Management Services, Shareholder/Investor Relations Services, Treasury/Credit Cash Management Services, Governmental Affairs Services, excluding lobbying, Corporate Tax Services, Accounting, Financial Reporting, Budgeting & Planning Services, Efficiency & Process Improvement Services, Legal Services, Enterprise Processes, Corporate Security, Employee Benefits, Corporate Responsibility, Claims Management Services, Human Resources Benefits Administration, Human Resources Employee Relations, Procurement Services, Administrative Services, Corporate Communications Services, Emergency Management Services, Information Technology Services and Accounts Payable Services.
Emera US Holdings Inc.	Assigned Services Agreement effective January 1, 2014 with Schedule effective January 1, 2015 (automatically renewed in 2020). TECO Services, Inc. (assigned to Tampa Electric effective January 1, 2020) contracted with Emera US Holding Inc. to provide selected services such as Management Services, Corporate Audit/Ethics and Compliance/Corporate Safety Services, Energy Risk Management Services, Insurance Risk Management Services, Shareholder/Investor Relations Services, Treasury/Credit Cash Management Services, Governmental Affairs Services, excluding lobbying, Corporate Tax Services, Accounting, Financial Reporting, Budgeting & Planning Services, Efficiency & Process Improvement Services, Legal Services, Enterprise Processes, Corporate Security, Employee Benefits, Corporate Responsibility, Claims Management Services, Human Resources Benefits Administration, Human Resources Employee Relations, Procurement Services, Administrative Services, Corporate Communications Services, Emergency Management Services, Information Technology Services and Accounts Payable Services.
Emera Energy US Sub#1, Inc.	Assigned Services Agreement effective January 1, 2014 with Schedule effective January 1, 2015 (automatically renewed in 2020). TECO Services, Inc. (assigned to Tampa Electric effective January 1, 2020) contracted with Emera Energy US Sub#1 Inc. to provide selected services such as Management Services, Corporate Audit/Ethics and Compliance/Corporate Safety Services, Energy Risk Management Services, Insurance Risk Management Services, Shareholder/Investor Relations Services, Treasury/Credit Cash Management Services, Governmental Affairs Services, excluding lobbying, Corporate Tax Services, Accounting, Financial Reporting, Budgeting & Planning Services, Efficiency & Process Improvement Services, Legal Services, Enterprise Processes, Corporate Security, Employee Benefits, Corporate Responsibility, Claims Management Services, Human Resources Benefits Administration, Human Resources Employee Relations, Procurement Services, Administrative Services, Corporate Communications Services, Emergency Management Services, Information Technology Services and Accounts Payable Services.
Scotia Power U.S., Ltd.	Assigned Services Agreement effective January 1, 2014 with Schedule effective January 1, 2015 (automatically renewed in 2020). TECO Services, Inc. (assigned to Tampa Electric effective January 1, 2020) contracted with Scotia Power U.S., Ltd. to provide selected services such as Management Services, Corporate Audit/Ethics and Compliance/Corporate Safety Services, Energy Risk Management Services, Insurance Risk Management Services, Shareholder/Investor Relations Services, Treasury/Credit Cash Management Services, Governmental Affairs Services, excluding lobbying, Corporate Tax Services, Accounting, Financial Reporting, Budgeting & Planning Services, Efficiency & Process Improvement Services, Legal Services, Enterprise Processes, Corporate Security, Employee Benefits, Corporate Responsibility, Claims Management Services, Human Resources Benefits Administration, Human Resources Employee Relations, Procurement Services, Administrative Services, Corporate Communications Services, Emergency Management Services, Information Technology Services and Accounts Payable Services.

Analysis of Diversification Activity  
 Individual Affiliated Transactions in Excess of \$500,000

Company: Tampa Electric Company  
 For the Year Ended December 31, 2020

Provide information regarding individual affiliated transactions in excess of \$500,000. Recurring monthly affiliated transactions which exceed \$500,000 per month should be reported annually in the aggregate. However, each land or property sales transaction even though similar sales recur, should be reported as a "non-recurring" item for the period in which it occurs.		
Name of Affiliate (a)	Description of Transaction (b)	Dollar Amount (c)
Peoples Gas System	IT Usage Fee	3,360,278
	Real Property Sublease	822,813
	Labor Services	13,934,119
	Corporate Overhead Allocation	3,510,294
	IT Assessment	4,944,445
	Employee Relations Assessment	633,341
	Corporate Communications Assessment	626,189
	Procurement Assessment	691,792
	Labor Services	(2,597,684)
	Gas Purchases	(4,857,055)
New Mexico Gas Company, Inc.	IT Usage Fee	832,772
	Corporate Overhead Allocation	2,433,576
	IT Assessment	4,234,147
Emera Inc.	Labor Services	(7,233,538)
	Corporate Support Services & Monthly Allocations	(8,818,356)
Emera Energy Services Inc.	Asset Management Agreement	3,553,723
	Gas Sales	2,732,238
	Gas Purchases	(138,180,773)

Schedule 3 - PSC/AFA 16

Analysis of Diversification Activity  
Summary of Affiliated Transfers and Cost Allocations

Company: Tampa Electric Company  
For the Year Ended December 31, 2020

Grouped by affiliate, list each contract, agreement, or other business transaction exceeding a cumulative amount of \$300 in any one year, entered into between the Respondent and an affiliated business or financial organization, firm, or partnership identifying parties, amounts, dates, and product, asset, or service involved.  
(a) Enter name of affiliate.  
(b) Give description of type of service, or name the product involved.  
(c) Enter contract or agreement effective dates.  
(d) Enter the letter "p" if the service or product is purchased by the Respondent; "s" if the service or product is sold by the Respondent.  
(e) Enter utility account number in which charges are recorded.  
(f) Enter total amount paid, received, or accrued during the year for each type of service or product listed in column (c). Do not net amounts when services are both received and provided.

Name of Affiliate (a)	Type of Service and/or Name of Product (b)	Relevant Contract or Agreement and Effective Date (c)	"p" or "s" (d)	Total Charge for Year	
				Account Number (e)	Dollar Amount (f)
TECO Energy, Inc.	Labor Services	A&R Services Agreement effective 01/01/13*	S	146	434,762
	Accounts Payable Assessment	Assigned Services Agreement effective 01/01/20*	S	146	2,947
	Claims Assessment	"	S	146	1,358
TECO Services Inc.	Labor Services	Assigned Services Agreement effective 01/01/20*	S	146	419,834
TECO Finance Inc.	Labor Services	Assigned Services Agreement effective 01/01/20*	S	146	3,776
TECO Energy Source Inc.	Labor Services	Assigned Services Agreement effective 01/01/20*	S	146	1,993
TECO Gemstone Inc.	Benefits Admin Assessment	Assigned Services Agreement effective 01/01/20*	S	146	34,233
TECO Properties Corp	Labor Services	A&R Services Agreement effective 01/01/13*	S	146	3,511
TECO Pipeline Holding Company, LLC	Corporate Overhead Allocation	Assigned Services Agreement effective 01/01/20*	S	146	216,805
SeaCoast Gas Transmission, LLC	Labor Services	A&R Services Agreement effective 01/01/13*	S	146	101,069
	Accounts Payable Assessment	Assigned Services Agreement effective 01/01/20*	S	146	13,751
Peoples Gas System	Meter Reading	Services Agreement 04/01/17-01/31/20	S	146	20,534
	IT Usage Fee	PGS is a Division of Tampa Electric Company	S	146	3,360,278
	Telecom Usage Fee	"	S	146	34,380
	Telecom Non-Standard	"	S	146	335,762
	Real Property Sublease	"	S	146	822,813
	Labor Services	"	S	146	13,934,119
	Facilities Allocation	"	S	146	270,780
	Telecom Allocation	"	S	146	345,468
	Corporate Overhead Allocation	Assigned Services Agreement effective 01/01/20*	S	146	3,510,294
	IT Assessment	"	S	146	4,944,445
	Benefits Admin Assessment	"	S	146	478,668
	Employee Relations Assessment	"	S	146	633,341
	Administrative Services Assessment	"	S	146	333,366
	Emergency Management Assessment	"	S	146	89,708
	Corporate Communications Assessment	"	S	146	626,189
	Accounts Payable Assessment	"	S	146	314,746
	Claims Assessment	"	S	146	445,799
	Procurement Assessment	"	S	146	691,792
	Gas Sales (Fuels Services)	PGS is a Division of Tampa Electric Company	S	146	73,004
	Real Property Sublease	"	P	931	14,319
Labor Services	"	P	Multi	2,597,684	
Gas Purchases	"	P	151	4,857,055	

\* Refer to Page 455

Analysis of Diversification Activity  
Summary of Affiliated Transfers and Cost Allocations

Company: Tampa Electric Company  
For the Year Ended December 31, 2020

<p>Grouped by affiliate, list each contract, agreement, or other business transaction exceeding a cumulative amount of \$300 in any one year, entered into between the Respondent and an affiliated business or financial organization, firm, or partnership identifying parties, amounts, dates, and product, asset, or service involved.  (a) Enter name of affiliate.  (b) Give description of type of service, or name the product involved.  (c) Enter contract or agreement effective dates.  (d) Enter the letter "p" if the service or product is purchased by the Respondent; "s" if the service or product is sold by the Respondent.  (e) Enter utility account number in which charges are recorded.  (f) Enter total amount paid, received, or accrued during the year for each type of service or product listed in column (c). Do not net amounts when services are both received and provided.</p>					
Name of Affiliate (a)	Type of Service and/or Name of Product (b)	Relevant Contract or Agreement and Effective Date (c)	"p" or "s" (d)	Total Charge for Year	
				Account Number (e)	Dollar Amount (f)
TECO Partners Inc.	IT Usage Fee	A&R Services Agreement effective 01/01/13*	S	146	115,564
	Telecom Usage Fee	*	S	146	3,163
	Telecom Non-Standard	*	S	146	741
	Labor Services	*	S	146	139,295
	Rent and Lease	*	S	146	32,941
	Facilities Allocation	*	S	146	9,288
	Telecom Allocation	*	S	146	27,912
	IT Assessment	Assigned Services Agreement effective 01/01/20*	S	146	461,555
	Benefits Admin Assessment	*	S	146	41,741
	Employee Relations Assessment	*	S	146	54,167
	Administrative Services Assessment	*	S	146	31,411
	Emergency Management Assessment	*	S	146	8,437
	Corporate Communications Assessment	*	S	146	59,008
	Accounts Payable Assessment	*	S	146	23,028
	Claims Assessment	*	S	146	639
	Procurement Assessment	*	S	146	17,193
New Mexico Gas Company, Inc.	IT Usage Fee	A&R Services Agreement effective 01/01/13*	S	146	832,772
	Telecom Usage Fee	*	S	146	74,939
	Labor Services	Assigned Services Agreement effective 01/01/20*	S	146	429,995
	Telecom Allocation	A&R Services Agreement effective 01/01/13	S	146	26,352
	Corporate Overhead Allocation	Assigned Services Agreement effective 01/01/20*	S	146	2,433,576
	IT Assessment	*	S	146	4,234,147
	Benefits Admin Assessment	*	S	146	448,038
	Employee Relations Assessment	*	S	146	59,296
	Emergency Management Assessment	*	S	146	109,251
	Accounts Payable Assessment	*	S	146	113,719
	Claims Assessment	*	S	146	12,618
	Procurement Assessment	*	S	146	62,630
	Labor Services	A&R Services Agreement effective 01/01/13*	P	Multi	35,026
IT Charges	*	P	930.2/Multi	150,817	

\* Refer to Page 455

Analysis of Diversification Activity  
Summary of Affiliated Transfers and Cost Allocations

Company: Tampa Electric Company  
For the Year Ended December 31, 2020

Grouped by affiliate, list each contract, agreement, or other business transaction exceeding a cumulative amount of \$300 in any one year, entered into between the Respondent and an affiliated business or financial organization, firm, or partnership identifying parties, amounts, dates, and product, asset, or service involved.

(a) Enter name of affiliate.  
(b) Give description of type of service, or name the product involved.  
(c) Enter contract or agreement effective dates.  
(d) Enter the letter "p" if the service or product is purchased by the Respondent; "s" if the service or product is sold by the Respondent.  
(e) Enter utility account number in which charges are recorded.  
(f) Enter total amount paid, received, or accrued during the year for each type of service or product listed in column (c). Do not net amounts when services are both received and provided.

Name of Affiliate (a)	Type of Service and/or Name of Product (b)	Relevant Contract or Agreement and Effective Date (c)	"p" or "s" (d)	Total Charge for Year	
				Account Number (e)	Dollar Amount (f)
Emera Inc.	Labor Services	Assigned Services Agreement effective 01/01/20**	S	146	162,851
	Labor Services	Shared Services Agreement effective 07/01/16*	P	Multi	7,233,538
	Corporate Support Services & Monthly Allocations	Shared Services Agreement effective 07/01/16*	P	930.2/Multi	8,818,356
Grand Bahama Power Company	Labor Services	A&R Services Agreement effective 07/01/16* and Assigned Services Agreement effective 01/01/20*	S	146	78,936
	Mutual Assistance - Storm Adjustments for Dorian	A&R Services Agreement effective 07/01/16*	S	146	(265,399)
Nova Scotia Power	Utilities - Telecom Circuits	A&R Services Agreement effective 01/01/17*	S	146	54,854
	Rent & Utilities for Telecom Circuits	"	S	146	5,724
	Labor Services	Shared Services Agreement effective 01/01/17*	P	Multi	14,217
Emera Energy, Inc.	Labor Services	A&R Services Agreement effective 01/01/17*	S	146	16,014
Emera Maine Inc.	Labor Services	A&R Services Agreement effective 06/15/17*	S	146	63,232
Emera Energy Services Inc.	Labor Services	Assigned Services Agreement effective 01/01/20*	S	146	42,508
	Asset Management Agreement	Asset Management Agreement* 08/01/2018-03/31/21	S	146	3,553,723
	Gas Sales	Natural gas sales and purchase agreement Effective 02/01/17	S	146	2,732,238
	Gas Purchases	"	P	151	138,180,773
Emera Technologies LLC	Labor Services	A&R Services Agreement effective 01/01/18* and Assigned Services Agreement effective 01/01/20*	S	146	243,050
	Facilities Allocation	A&R Services Agreement effective 01/1/18*	S	146	15,480
Emera US Holding Inc.	Labor Services	Assigned Services Agreement effective 01/01/20*	S	146	40,798
Emera Caribbean Inc.	Labor Services	Assigned Services Agreement effective 01/01/20*	S	146	12,107
	Labor Services	"	P	Multi	48,798
Emera Energy U.S. Sub #1, Inc.	Labor Services	Assigned Services Agreement effective 01/01/20*	S	146	30,136
Scotia Power U.S., Ltd.	Labor Services	Assigned Services Agreement effective 01/01/20*	S	146	15,764
Emera Caribbean Holdings Limited	Labor Services	Assigned Services Agreement effective 01/01/20*	S	146	50,569
	Labor Services	Assigned Services Agreement effective 01/01/20*	P	Multi	3,169
* Refer to Page 455					



*Analysis of Diversification Activity*  
Employee Transfers

Company: Tampa Electric Company

For the Year Ended December 31, 2020

List employees earning more than \$30,000 annually transferred to/from the utility to/from an affiliate company.					
Employee	Company Transferred From	Company Transferred To	Old Job Assignment	New Job Assignment	Transfer Permanent or Temporary and Duration
	Tampa Electric Company	Peoples Gas System	SAP Configurator	Financial Analyst Sr	Permanent
	Tampa Electric Company	Peoples Gas System	Business Systems Integrator	Mgr Data Analytics	Permanent
	Tampa Electric Company	Peoples Gas System	HR Business Partner	HR Business Partner	Permanent
	Peoples Gas System	Tampa Electric Company	Sr Regulatory Analyst	Regulatory Rate Analyst Sr	Permanent
	TECO Services, Inc.	Tampa Electric Company	VP Finance, Emera Caribbean	Project Director	Permanent
	Tampa Electric Company	Peoples Gas System	Business Analyst	Business Planning Analyst Sr	Permanent
	Peoples Gas System	Tampa Electric Company	Gas Design Tech	Project Controls Analyst	Permanent
	Tampa Electric Company	Peoples Gas System	Public Relations Specialist	Sr Brand & Communication Strategist	Permanent
	Tampa Electric Company	Peoples Gas System	Lead - CSP	Business Ops Support Spec (PGS)	Permanent
	Peoples Gas System	Tampa Electric Company	Mgr PGS Sys Strategy Solutions & PM	Mgr Business Strategy & Innovation	Permanent
	Tampa Electric Company	Peoples Gas System	Forecast Analyst	Mgr Regulatory Rates	Permanent
	Tampa Electric Company	Peoples Gas System	Customer Service Professional V	Dispatcher	Permanent
	Tampa Electric Company	Peoples Gas System	B&I Account Specialist	Dispatcher (PGS)	Permanent
	Tampa Electric Company	Peoples Gas System	B&I Account Specialist	Dispatcher	Permanent
	Tampa Electric Company	TECO Services, Inc.	Documentation Specialist Sr	Mgr Cyber Training Program	Permanent
	TECO Services, Inc.	Tampa Electric Company	Sr Manager Accounting Policy	Mgr Business Planning	Permanent
	Peoples Gas System	Tampa Electric Company	Utility Technician	ED Materials Specialist I	Permanent
	Peoples Gas System	Tampa Electric Company	Utility Technician	Appr Electrician I 'S'	Permanent
	Tampa Electric Company	TECO Services, Inc.	Business Planning Lead	Mgr Accounting Finance	Permanent
	Peoples Gas System	Tampa Electric Company	Apprentice	Appr Electrician I 'S'	Permanent
	Peoples Gas System	Tampa Electric Company	Apprentice	Appr Network Specialist I	Permanent
	TECO Services, Inc.	Tampa Electric Company	Sr. Manager Accounting Policy	Mgr Business Planning	Permanent
	Tampa Electric Company	TECO Services, Inc.	Documentation Specialist Sr	Mgr Cyber Training Program	Temporary

Analysis of Diversification Activity  
 Non-Tariffed Services and Products Provided by the Utility

Company: TAMPA ELECTRIC COMPANY

For the Year Ended December 31, 2020

Provide the following information regarding all non-tariffed services and products provided by the utility.		
Description of Product or Service (a)	Account No. (b)	Regulated or Non-regulated (c)
Zap Cap Commercial - power conditioning (Surge Suppression) equipment marketing program	415 and 416	Non - regulated
Zap Cap Residential - power conditioning (Surge Suppression) equipment marketing program	415 and 416	Non - regulated
Metro Link - business relationships with 3rd parties who use Tampa Electric's telecommunications facilities	456	Regulated
Gypsum - Gypsum sales	456	Regulated
Sulfuric Acid - Revenues associated with the sale of sulfuric acid at Polk Station	456	Regulated
UMG Services Big Bend - Services provided to United Maritime Group by Big Bend	456	Regulated
Transloading Fees - Fees for services provided at Big Bend Station	456	Regulated
Flyash Sales	456 & 501	Regulated
Bottom Ash & Other Residual Sales	501	Regulated
Slag Sales BB and Polk	501 and 547	Regulated
Other Residual Sales	501	Regulated
Commercial Property (Big Bend & Bayside Dock) - Rent Revenue	454	Regulated
Agricultural Property - Rent Revenue	454	Regulated
Pole Attachments - Rent Revenue	454	Regulated
Metro Link - Rent Revenue	454	Regulated
Metro Link-Pole Attachments - Rent Revenue	454	Regulated
Big Bend Station (Land) - Rent Revenue	454	Regulated
Electric Equipment - Revenue generated from TEC owned electric equipment that customers lease for a monthly fee	454	Regulated
Rental Income - Affiliates	454	Regulated
Rental Income - Divisions	455	Regulated



Nonutility Property (Account 121)

Company: TAMPA ELECTRIC COMPANY  
For the Year Ended December 31, 2020

1. Give a brief description and state the location of nonutility property included in Account 121. 2. Designate with a double asterisk any property which is leased to another company. State name of lessee and whether lessee is an associated company. 3. Furnish particulars (details) concerning sales, purchases, or transfers of nonutility property during the year. 4. List separately all property previously devoted to public service and give date of transfer to Account 121, Nonutility Property. 5. Minor items (5% of the balance at the end of the year, for Account 121 or \$100,000, whichever is less) may be grouped by (1) previously devoted to public service, or (2) other property nonutility property.			
Description and Location	Balance at beginning of year	Purchases, Sales, Transfers, etc.	Balance at end of year
121 12 Zap Cap In Service Account	11,757,805	335,662	12,093,469
121 14 Zap Cap For Business	688,174	(66,319)	621,855
121 00 Non-Utility Asset Artwork - TECO Plaza (Formerly 121 17) 702 N. Franklin St.	164,280	-	164,280
121 00 Non-Utility Asset Land - Port Manatee (Formerly 121 50) N. of Hillsb/Manatee Co. line, W of Hwy. 41	785,303	-	785,303
Minor Items Previously devoted to Public Service	-	-	-
Minor Items Other Nonutility Property	-	-	-
TOTAL	13,395,563	269,344	13,664,907

Number of Electric Department Employees

Company: TAMPA ELECTRIC COMPANY  
 For the Year Ended December 31, 2020

1. The data on number of employees should be reported for the payroll period ending nearest to October 31, or any payroll period ending 60 days before or after October 31.  
 2. If the respondent's payroll for the reporting period includes any special construction personnel, include such employees on line 3, and show the number of such special construction employees in a footnote.  
 3. The number of employees assignable to the electric department from joint functions of combination utilities may be determined by estimate, on the basis of employee equivalents. Show the estimated number of equivalent employees attributed to the electric department from joint functions.

1. Payroll Period Ended (Date)	12/31/2020
2. Total Regular Full-Time Employees	2389
3. Total Part-Time and Temporary Employees	33
4. Total Employees	2422

Details

Particulars Concerning Certain Income Deductions and Interest Charges Accounts

Company: TAMPA ELECTRIC COMPANY  
For the Year Ended December 31, 2020

Report the information specified below, in the order given, for the respective income deduction and interest charges accounts. Provide a subheading for each account and a total for the account. Additional columns may be added if deemed appropriate with respect to any account.

(a) Miscellaneous Amortization (Account 425) -- Describe the nature of items included in this account, the contra account charged, the total of amortization charges for the year, and the period of amortization.

(b) Miscellaneous Income Deductions -- Report the nature, payee, and amount of other income deductions for the year as required by Accounts 426.1, Donations; 426.2, Life Insurance; 426.3, Penalties; 426.4, Expenditures for Certain Civic, Political and Related Activities; and 426.5, Other Deductions, of the Uniform System of Accounts. Amounts of less than 5% of each account total for the year (or \$1,000, whichever is greater) may be grouped by classes within the above accounts.

(c) Interest on Debt to Associated Companies (Account 430) -- For each associated company to which interest on debt was incurred during the year, indicate the amount and interest rate respectively for (a) advances on notes, (b) advances on open account, (c) notes payable, (d) accounts payable, and (e) other debt, and total interest. Explain the nature of other debt on which interest was incurred during the year.

(d) Other Interest Expense (Account 431) -- Report particulars (details) including the amount and interest rate for other interest charges incurred during the year.

Item	Amount
Account 425	
Acquis Adj Big Bend Trans Ln (Contra Account - 114.02, Amortization period - 2002-2026)	41,901
Acquis Adj Union Hall (Contra Account - 114.03, Amortization period - 2009-2047)	9,059
Account 426.1	
Donations	4,454,829
Account 426.2	
Life Insurance	0
Account 426.3	
Penalties	775,931
Account 426.4	
Exp Certain Civic, Political & Related Activities	190,430
Account 426.5	
Other Deductions-Miscellaneous	833,894
Deferred costs in preparation of land sale	0
Account 430	
Interest on Debt to Associated Companies	0
Account 431	
Interest Expense - Customer Deposits (2% & 3%)	2,496,837
Interest Expense - Other Short Term Borrowing	2,033,718
Interest Expense - Deferred Fuel (Various Rates)	117,986
Interest Expense - Deferred ECRC (Various Rates)	45,497
Interest Expense - Deferred Conservation (Various Rates)	93,665
Interest Expense - Deferred Capacity (Various Rates)	7,264
Interest Expense - A/R Securitization (Various Rates)	351,940
Interest Expense - Credit Facilities (Various Rates)	2,000,150
Interest Expense - Affiliates (Advances from PGS) (Various Rates)	0
Interest Expense - Letter of Credit Fees	5,769
Interest Expense - Line of Credit Fees	365,820
Interest Expense - Agency Fees	18,750
Interest Expense - Closing Fees	96,331
Interest Expense - Intercompany	755,695
Interest Expense - Misc. Other	337
	14,695,803

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide an analysis of all non-utility operations such as orange groves, parking lots, etc. that utilized all or part of any utility plant that are not included in Schedule C-31.

Type of data shown:

COMPANY: TAMPA ELECTRIC COMPANY

XX Projected Test Year Ended 12/31/2022

XX Projected Prior Year Ended 12/31/2021

XX Historical Prior Year Ended 12/31/2020

DOCKET No. 20210034-EI

Witness: J. S. Chronister/ A. S. Lewis

Line No.	(1) Account Name	(2) Description	(3) Original Purchase Cost	(4) Test Year Revenues (All Accts. 454)	(5) Expense Amounts	(6) Net Revenues
1	None					
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule for the last four prior years and the test year of other operation and maintenance expense summary by average customer, selected growth indices, selected growth rates and average number of customers.

Type of data shown:

XX Projected Test Year Ended 12/31/2022  
 XX Projected Prior Year Ended 12/31/2021  
 XX Historical Prior Year Ended 12/31/2020

Witness: J. S. Chronister/ L. L. Cifuentes/

R. B. Haines/ A.S. Lewis/

D. A. Pickles

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 20210034-EI

Line No.	(1) 2017	(2) 2018	(3) 2019	(4) 2020	(5) 2021	(6) 2022	(7) Avg Annual Growth Rate	
1								
2	SUMMARY OF OTHER O&M EXPENSES (\$ PER CUSTOMER)							
3	\$ 183.77	\$ 161.98	\$ 140.86	\$ 133.83	\$ 130.43	\$ 131.44		
4	19.35	18.59	19.91	15.87	19.15	18.89		
5	64.58	64.78	75.70	68.56	80.20	84.36		
6	52.46	52.82	51.76	45.94	48.70	47.45		
7	51.31	59.45	58.41	44.67	50.22	50.79		
8	0.74	0.34	0.28	0.33	0.43	0.45		
9	160.26	301.36	161.11	205.14	188.51	191.24		
10	<u>\$ 532.47</u>	<u>\$ 659.32</u>	<u>\$ 508.02</u>	<u>\$ 514.34</u>	<u>\$ 517.63</u>	<u>\$ 524.63</u>		
11								
12								
13	GROWTH INDICES							
14	Consumer Price Index	215.3	245.1	251.1	255.7	258.8	265.3	272.7
15	Average Customer	744,690	756,253	771,960	786,048	799,337	812,436	
16	CPI Percent Increase	2.13%	2.44%	1.81%	1.23%	2.50%	2.80%	
17	Average Customer Percent Increase	1.94%	1.55%	2.08%	1.82%	1.69%	1.64%	
18	Index Percent CPI x Customer Growth	1.041	1.040	1.039	1.031	1.042	1.045	
19	Average Customer Increase	912	14,186	11,563	15,707	14,088	13,289	13,099
20								
21								
22	DOLLAR AMOUNTS, IN CURRENT DOLLARS AND ANNUAL GROWTH RATES FOR:							
23	O & M Expense Less Fuel per KWH Sold	\$ 0.02067	\$ 0.02540	0.01982	0.02026	\$ 0.02112	\$ 0.02155	1.88%
24	Capital Cost per Installed Kilowatt of Capacity	\$ 813.79	\$ 838.61	\$ 864.95	\$ 893.51	\$ 844.42	\$ 896.10	2.02%
25	Revenue per KWH Sold	\$ 0.10707	\$ 0.10531	\$ 0.09936	\$ 0.09268	\$ 0.10369	\$ 0.10012	-1.11%
26								
27								
28	AVERAGE NUMBER OF CUSTOMERS							
29	Residential	659,393	670,516	685,122	698,493	711,385	723,621	
30	Commercial	74,991	74,895	76,038	76,790	77,069	77,850	
31	Industrial	1,608	1,588	1,516	1,409	1,415	1,416	
32	Street Lighting	230	227	228	208	229	233	
33	Other Sales to Public Authorities	8,468	9,027	9,056	9,148	9,239	9,316	
34	Total	667266	<u>744,690</u>	<u>771,960</u>	<u>786,048</u>	<u>799,337</u>	<u>812,436</u>	
35								
36								
37								
38								
39	Totals may be affected due to rounding.							

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the following statistical data for the company, by calendar year for the most recent 5 historical years.

Type of data shown:

COMPANY: TAMPA ELECTRIC COMPANY

Projected Test Year Ended 12/31/2022

Projected Prior Year Ended 12/31/2021

XX Historical Prior Year Ended 12/31/2020

Witness: J. S. Chronister/ L. L. Cifuentes/

R. B. Haines/ A.S. Lewis/ D. A. Pickles

DOCKET No. 20210034-EI

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2016	2017	2018	2019	2020	Average Annual Growth Rate
1							
2	THE LEVEL AND ANNUAL GROWTH RATES FOR:						
3							
4	Peak Load MW	4,131	4,115	4,044	4,298	4,255	0.74%
5							
6	Peak Load Per Customer (KW)	5.7	5.5	5.3	5.6	5.4	-1.09%
7							
8	Energy Sales (MWH)	19,234,525	19,186,517	19,631,464	19,783,567	19,953,731	0.92%
9							
10	Energy Sales Per Customer	26,331	25,764	25,959	25,628	25,385	-0.91%
11							
12	Number of Customers (Average)	730,504	744,690	756,253	771,960	786,048	1.85%
13							
14	Installed Generating Capacity (MW)	4,731	5,218	5,363	5,641	5,790	5.18%
15							
16	Population of Service Area	1,644,547	1,678,008	1,706,361	1,743,567	1,777,635	1.96%
17							
18	End of Year Miles of Distribution Lines	11,416	11,527	11,650	11,801	11,961	1.17%
19							
20	End of Year Miles of Jurisdictional Transmission Lines	1,328	1,327	1,338	1,345	1,343	0.28%
21							
22							
23							
24							
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39							

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the following Payroll and Fringe Benefits data for the historical test year and two prior years. If a projected test year is used, provide the same data for the projected test year and for prior years to include two historical years.

Type of data shown:

COMPANY: TAMPA ELECTRIC COMPANY

XX Projected Test Year Ended 12/31/2022

XX Projected Prior Year Ended 12/31/2021

XX Historical Prior Year Ended 12/31/2020

Witness: M. C. Cacciatore/ J. S. Chronister/

L. L. Cifuentes/ A. S. Lewis

DOCKET No. 20210034-EI

(Dollars in 000's)

Line No.	(1)	(2) 2022 Amount	(3) 2022 % Increase	(4) 2022 % CPI	(5) 2021 Amount	(6) 2021 % Increase	(7) 2021 % CPI	(8) 2020 Amount	(9) 2020 % Increase	(10) 2020 % CPI	(11) 2019 Amount	(12) 2019 % Increase	(13) 2019 % CPI	(14) 2018 Amount
1	Total Company Basis													
2														
3	Gross Payroll (A) (D)	\$ 284,229	3.79	2.8	\$ 273,860	1.36	2.5	\$ 270,190	27.60	0.8	\$ 211,744	2.42	1.8	\$ 206,739
4	Gross Average Salary*	\$ 108,860	2.78		\$ 105,920	(4.47)		\$ 110,878	10.58		\$ 100,269	(0.20)		\$ 100,473
5														
6	Fringe Benefits													
7														
8	Benefits Plan Admin Fee	563	2.50		549	92.28		286	18.03		242	(33.88)		366
9	Tuition Reimbursement	317	2.50		309	25.37		246	7.31		230	(13.18)		265
10	Life Insurance	559	2.50		545	24.03		440	24.57		353	(15.83)		419
11	Long Term Care Insurance	100	2.50		98	(11.26)		110	28.82		86	24.60		69
12	Medical & Dental Insurance	35,562	6.03		33,539	35.94		24,673	0.51		24,547	(6.86)		26,354
13	Pension Plan	6,841	(27.39)		9,422	0.70		9,357	18.17		7,918	(27.36)		10,900
14	Postretirement Medical (FAS 106 Active)	4,599	(4.08)		4,795	69.07		2,836	29.67		2,187	4.55		2,092
15	Wellness program	100	2.50		98	4.34		94	34.05		70	(33.09)		105
16	Employer 401K Fixed Match	13,060	3.00		12,680	73.29		7,317	(4.68)		7,676	(1.98)		7,831
17	Employer 401K-IBEW Plan (B)	4,182	3.00		4,060	(55.75)		9,176	673.30		1,187	100.00		-
18	Long Term Disability Premium	1,488	3.00		1,445	17.14		1,233	21.84		1,012	(4.46)		1,060
19	Benefits - Other	-	-		-	-		(5)	(107.53)		69	(354.32)		(27)
20	Service awards	154	3.00		149	10.79		135	65.00		82	26.03		65
21	Insurance-Workers Compensation	672	3.00		653	18.45		551	14.64		481	(6.30)		513
22	Federal Insurance Contributions Act	20,424	3.02		19,826	3.37		19,180	25.93		15,230	3.76		14,679
23	Federal Unemployment Taxes	161	(0.25)		161	47.83		109	18.10		92	(0.86)		93
24	State Unemployment Taxes	18	-		18	(3.37)		18	7.39		17	(45.79)		31
25														
26	Subtotal Fringe Benefits	\$ 88,800	0.51		\$ 88,347	16.62		\$ 75,755	23.22		\$ 61,478	(5.15)		\$ 64,813
27														
28	Total Payroll and Fringes	\$ 373,029	2.99		\$ 362,208	4.70		\$ 345,945	26.62		\$ 273,221	0.61		\$ 271,552
29														
30	Average # of Employees (D)*	2,611	0.98		2,586	6.10		2,437	15.39		2,112	2.63		2,058
31								(C)						
32	Payroll and Fringes Per Employee*	\$ 142,871	1.99		\$ 140,090	(1.32)		\$ 141,965	9.73		\$ 129,381	(1.96)		\$ 131,971
33														
34														
35	(A) Gross Payroll includes all wages and salaries, overtime, premium, and Performance Sharing Program pay.													
36	(B) 401K-IBEW Plan Added in 2019													
37	(C) In January 2020, 373 Employees were transferred from TECO Services, Inc. to Tampa Electric Company													
38	(D) Includes Students and Co-ops that are not eligible for all benefits/fringe													
39														
40	* Figures not shown in 000's													
41	Totals may be affected due to rounding.													

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a comparison of the change in operation and maintenance expenses (excluding clause) for the last three years and the test year to the CPI.

Type of data shown:

XX Projected Test Year Ended 12/31/2022  
 XX Projected Prior Year Ended 12/31/2021  
 XX Historical Prior Year Ended 12/31/2020  
 Witness: J. S. Chronister/ L. L. Cifuentes/  
 A. S. Lewis

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 20210034-EI

(Dollars in 000's)

Line No.	(1)	(2) 2019	(3) 2020	(4) 2021	(5) 2022
1					
2	Non-Clause Operations & Maintenance				
3	Expenses (Excluding Fuel, ECRC, ECCR,				
4	Adjusted for Regulatory and Proforma)	\$ 350,292	\$ 352,887	346,129	\$ 356,513
5					
6	Percent Change in Non-Clause				
7	Operations & Maintenance Expense				
8	Over Previous Year.		0.74%	(1.91%)	3.00%
9					
10	Percent Change in CPI Over				
11	Previous Year.		1.23%	2.50%	2.80%
12					
13	Difference Between Change in				
14	CPI and Non-Clause Operations				
15	& Maintenance Expense.		(0.49%)	(4.42%)	0.20%
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39	Totals may be affected due to rounding.				



FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: For test year functionalized O & M expenses, provide the benchmark variances.

Type of data shown:

COMPANY: TAMPA ELECTRIC COMPANY

XX Projected Test Year Ended 12/31/2022

Projected Prior Year Ended 12/31/2021

Historical Prior Year Ended 12/31/2020

Witness: M. C. Cacciatore/ J. S. Chronister/

M. L. Cosby/ R. B. Haines/ A. S. Lewis/

K. M. Mincey/ D. A. Pickles

DOCKET No. 20210034-EI

(Dollars in 000's)

Line No.	(1) Function	(2)		(3)	(4)	(5)		(6)	(7)	(8)	(9)	(10)	(11)	(12)
		Test Year		O & M	Adjusted	Base Year	Base Year	Adjusted	Compound	Per Books	Adjusted	Per Books	Adjusted	
		Per Books	Adjustments	Year O & M	Total Company	O & M	Year O & M	Multiplier	Base Year	Benchmark	Benchmark	Variance	Benchmark	
		2022	2022	2022	2012	2012	2012				(5) x (8)	(7) x (8)	(2) - (9)	(4) - (10)
1														
2														
3	Production	\$ 640,823	\$ (536,781)	\$ 104,042	\$ 928,112	\$ (816,440)	\$ 111,672	1.187794	\$ 1,102,406	\$ 132,644	\$ (461,583)	\$ (28,602)		
4														
5	Transmission	15,347	(4,050)	11,297	14,503	(2,150)	12,353	1.410345	20,454	17,422	(5,107)	(6,125)		
6														
7	Distribution	64,546	(18,808)	45,738	43,903	(9,389)	34,514	1.410345	61,919	48,677	2,627	(2,939)		
8														
9	Customer Accounts	38,554	-	38,554	23,507	-	23,507	1.410345	33,153	33,153	5,401	5,401		
10														
11	Customer Service and Information	40,754	(39,583)	1,171	43,986	(43,868)	118	1.410345	62,036	166	(21,282)	1,005		
12														
13	Sales Expenses	367	(20)	347	1,299	(11)	1,288	1.410345	1,832	1,818	(1,465)	(1,471)		
14														
15	Administrative and General	155,373	(144)	155,229	118,791	(820)	117,971	1.410345	167,535	166,379	(12,162)	(11,150)		
16														
17	Total O&M Expenses	\$ 955,764	\$ (599,386)	\$ 356,378	\$ 1,174,101	\$ (872,678)	\$ 301,423	1.32790	\$ 1,449,335	\$ 400,259	\$ (493,571)	\$ (43,881)		
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39	Totals may be affected due to rounding.													

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the detail of adjustments made to test year per books O&M expenses by function.

Type of data shown:

COMPANY: TAMPA ELECTRIC COMPANY

XX Projected Test Year Ended 12/31/2022

Projected Prior Year Ended 12/31/2021

Historical Prior Year Ended 12/31/2020

Witness: J. S. Chronister/ M. L. Cosby

R. B. Haines/ A. S. Lewis/

K. M. Mincey/ D. A. Pickles

DOCKET No. 20210034-EI

(Dollars in 000's)

Line No.	Function	(1) 2022 System Per Books	(2) Eliminate Recoverable Fuel Expense	(3) Eliminate Recoverable ECRC	(4) Eliminate Recoverable ECCR	(5) Eliminate Recoverable SPP	(6) Accounting Regulatory Adjustments	(7) Proforma Adjustments	(8) 2022 Adjusted System Amount
1									
2									
3	Production	\$ 640,823 (1)	\$ (535,521)	\$ (1,260)	\$ -	\$ -	\$ -	\$ -	\$ 104,042
4									
5	Transmission	\$ 15,347				(4,050)			11,297
6									
7	Distribution	\$ 64,546 (2)				(18,808)			45,738
8									
9	Customer Accounts	\$ 38,554							38,554
10									
11	Customer Service and Information	\$ 40,754 (3)			(39,583)				1,171
12									
13	Sales Expenses	\$ 367					(20)		347
14									
15	Administrative & General	\$ 155,373					(144)	-	155,229
16									
17	Total O&M Expenses by Function	<u>\$ 955,764</u>	<u>\$ (535,521)</u>	<u>\$ (1,260)</u>	<u>\$ (39,583)</u>	<u>\$ (22,858)</u>	<u>\$ (164)</u>	<u>\$ -</u>	<u>\$ 356,378</u>

(1) Column 1, Production includes 407 Deferred Capacity, Fuel, Purchased Power and Environmental

(2) Column 1, Distribution includes 407 Deferred Storm Protection Plan

(3) Column 1, Customer Service and Information includes 407 Deferred Conservation

39 Totals may be affected due to rounding.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide adjustments to benchmark year O & M expenses related to expenses recoverable through mechanisms other than base rates. Explain any adjustments.

Type of data shown:

Projected Test Year Ended 12/31/2022  
 Projected Prior Year Ended 12/31/2021  
 Historical Prior Year Ended 12/31/2020  
 Witness: J. S. Chronister/ M. L. Cosby/  
 R. B. Haines/ A. S. Lewis/  
 K. M. Mincey/ D. A. Pickles

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 20210034-EI

(Dollars in 000's)

Line No.	Function	(1) 2012 System Per Books	(2) Eliminate Recoverable Fuel Expense	(3) Eliminate Recoverable ECRC	(4) Eliminate Recoverable ECCR	(5) Eliminate Recoverable SPP	(6) Accounting Regulatory Adjustments	(7) Proforma Adjustments	(8) 2012 Adjusted System Amount
1									
2									
3	Production	\$ 928,112 (1)	\$ (797,412)	\$ (19,028)	\$ -	\$ -	\$ -	\$ 111,672	
4									
5	Transmission	14,503					(2,150) (3)	12,353	
6									
7	Distribution	43,903					(9,389) (4)	34,514	
8									
9	Customer Accounts	23,507						23,507	
10									
11	Customer Service and Information	43,986 (2)			(43,868)			118	
12									
13	Sales Expenses	1,299					(11)	1,288	
14									
15	Administrative & General	118,791					(820)	117,971	
16									
17	Total O&M Expenses by Function	<u>\$ 1,174,101</u>	<u>\$ (797,412)</u>	<u>\$ (19,028)</u>	<u>\$ (43,868)</u>	<u>\$ -</u>	<u>\$ (831)</u>	<u>\$ (11,539)</u>	<u>\$ 301,423</u>

(1) Column 1, Production includes 407 Deferred Capacity, Fuel, Purchased Power and Environmental.

(2) Column 1, Customer Service and Information includes 407 Deferred Conservation.

(3) Column 7, Transmission proforma adjustment to simulate the Storm Protection Plan Cost Recovery Clause being in effect.

(4) Column 7, Distribution proforma adjustment to simulate the Storm Protection Plan Cost Recovery Clause being in effect.

39 Totals may be affected due to rounding.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: For each year since the benchmark year, provide the amounts and percent increases associated with customers and average CPI. Show the calculation for each compound multiplier.

Type of data shown:

XX Projected Test Year Ended 12/31/2022  
 XX Projected Prior Year Ended 12/31/2021  
 XX Historical Prior Year Ended 12/31/2020  
 Witness: J. S. Chronister/ L. L. Cifuentes/  
 A. S. Lewis/ D. A. Pickles

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 20210034-EI

Line No.		(1) Total Customers		(3) Compound Multiplier	(4) Average CPI-U (1984-82 = 100)		(6) Compound Multiplier	(7) Inflation and Growth Compound Multiplier (3) x (6)
		Amount	% Increase		Amount	% Increase		
1								
2	2012	684,235		1.000000	229,594		1.000000	1.000000
3								
4	2013	694,734	0.015344	1.015344	232,957	0.014648	1.014648	1.030217
5								
6	2014	706,161	0.016448	1.032044	236,736	0.016222	1.031108	1.064149
7								
8	2015	718,713	0.017775	1.050389	237,017	0.001187	1.032332	1.084350
9								
10	2016	730,504	0.016406	1.067622	240,007	0.012615	1.045355	1.116044
11								
12	2017	744,690	0.019419	1.088354	245,120	0.021304	1.067625	1.161954
13								
14	2018	756,253	0.015527	1.105253	251,107	0.024425	1.093702	1.208817
15								
16	2019	771,960	0.020770	1.128209	255,657	0.018120	1.113520	1.256283
17								
18	2020	786,048	0.018250	1.148799	258,811	0.012337	1.127257	1.294992
19								
20	2021	799,337	0.016906	1.168221	265,282	0.025003	1.155442	1.349812
21								
22	2022	812,436	0.016387	1.187365	272,710	0.028000	1.187794	1.410345
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Note (a): The number of customers presented on this schedule reflects the data used to determine the revenue for the projected test year ended 12/31/2022

Note (b): Rounding to 6 decimals, columns (2), (3), (5), (6), (7).

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule of operation and maintenance expense by function for the test year, the benchmark year and the variance. For each functional benchmark variance, provide the reason(s) for the difference.

Type of data shown:

XX Projected Test Year Ended 12/31/2022

Projected Prior Year Ended 12/31/2021

Historical Prior Year Ended 12/31/2020

Witness: M. C. Cacciatore/ J. S. Chronister/

M. L. Cosby/ R. B. Haines/ A. S. Lewis/

K. M. Mincey/ D. A. Pickles/ L. J. Vogt

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 20210034-EI

(Dollars in 000's)

Line No.	Function	(1)	(2)	(3)	(4)	(5)	(6)
		Test Year Total Company Per Books 2022	O&M Expense Adjustments 2022	Adjusted Test Year O&M Expense (1) + (2)	Adjusted Base Year Benchmark 2012	Adjusted Benchmark Variance (3) - (4)	Reason(s) for Variance
1							
2							
3	Production	\$ 640,823	\$ (536,781)	\$ 104,042	\$ 132,644	\$ (28,602)	See Note 1
4							
5	Transmission	15,347	(4,050)	11,297	17,422	(6,125)	See Note 2
6							
7	Distribution	64,546	(18,808)	45,738	48,677	(2,939)	See Note 3
8							
9	Customer Accounts	38,554	-	38,554	33,153	5,401	See Note 4
10							
11	Customer Service and Information	40,754	(39,583)	1,171	166	1,005	See Note 5
12							
13	Sales Expenses	367	(20)	347	1,818	(1,471)	See Note 6
14							
15	Administrative & General	<u>155,373</u>	<u>(144)</u>	<u>155,229</u>	<u>166,379</u>	<u>(11,150)</u>	See Note 7
16							
17	Total O&M Expenses	<u>\$ 955,764</u>	<u>\$ (599,386)</u>	<u>\$ 356,378</u>	<u>\$ 400,259</u>	<u>\$ (43,881)</u>	
18							
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39	Totals may be affected due to rounding.						

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule of operation and maintenance expense by function for the test year, the benchmark year and the variance. For each functional benchmark variance, provide the reason(s) for the difference.

Type of data shown:

XX Projected Test Year Ended 12/31/2022

Projected Prior Year Ended 12/31/2021

Historical Prior Year Ended 12/31/2020

Witness: M. C. Cacciatore/ J. S. Chronister/

M. L. Cosby/ R. B. Haines/ A. S. Lewis/

K. M. Mincey/ D. A. Pickles/ L. J. Vogt

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 20210034-EI

(Dollars in 000's)

(1)

Line No.	Variance Explanation	Adjusted Test Year	Adjusted Base Year	Benchmark Variance
1				
2	Note 1:			
3	Function			
4	Production	\$ 104,042	\$ 132,644	\$ (28,602)
5				
6				
7				
8	EXPLANATION:			
9	The favorability compared to the benchmark is driven by continuous improvements, achieving process efficiencies, and executing effective			
10	cost containment. The favorability is also driven by the shift away from solid fuels to natural gas and renewable sources of energy, and the retirement			
11	of aging Big Bend coal units while adding new Solar and Big Bend Modernization units. These measures result in the delivery of safer, cleaner, greener			
12	and more reliable energy to our customers.			
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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule of operation and maintenance expense by function for the test year, the benchmark year and the variance. For each functional benchmark variance, provide the reason(s) for the difference.

Type of data shown:

XX Projected Test Year Ended 12/31/2022

Projected Prior Year Ended 12/31/2021

Historical Prior Year Ended 12/31/2020

Witness: M. C. Cacciatore/ J. S. Chronister/

M. L. Cosby/ R. B. Haines/ A. S. Lewis/

K. M. Mincey/ D. A. Pickles/ L. J. Vogt

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 20210034-EI

(Dollars in 000's)

(1)

Line No.	Variance Explanation	Adjusted Test Year	Adjusted Base Year	Benchmark Variance
1				
2	Note 2:			
3	Function			
4	Transmission	\$ 11,297	\$ 17,422	\$ (6,125)
5				
6				
7				
8	EXPLANATION:			
9	The favorability compared to the benchmark is primarily driven by our continued focus on improving system reliability. The company has taken			
10	a more proactive and cost-efficient approach to transmitting electricity to customers with investments in Asset Management and Grid Modernization			
11	programs. These measures result in a safe and more reliable transmission of energy to our customers.			
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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule of operation and maintenance expense by function for the test year, the benchmark year and the variance. For each functional benchmark variance, provide the reason(s) for the difference.

Type of data shown:

XX Projected Test Year Ended 12/31/2022

Projected Prior Year Ended 12/31/2021

Historical Prior Year Ended 12/31/2020

Witness: M. C. Cacciatore/ J. S. Chronister/

M. L. Cosby/ R. B. Haines/ A. S. Lewis/

K. M. Mincey/ D. A. Pickles/ L. J. Vogt

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 20210034-EI

(Dollars in 000's)

(1)

Line No.	Variance Explanation	Adjusted Test Year	Adjusted Base Year	Benchmark Variance
1				
2	Note 3:			
3	Function			
4	Distribution	\$ 45,738	\$ 48,677	\$ (2,939)
5				
6				
7				
8	EXPLANATION:			
9	The favorability compared to the benchmark is primarily driven by our continued focus on improving system reliability. The company has			
10	taken a more proactive and cost-efficient approach to distributing electricity to customers with investments in Asset Management			
11	and Grid Modernization programs. These measures result in a safe and more reliable distribution of energy to our customers.			
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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule of operation and maintenance expense by function for the test year, the benchmark year and the variance. For each functional benchmark variance, provide the reason(s) for the difference.

Type of data shown:

XX Projected Test Year Ended 12/31/2022

Projected Prior Year Ended 12/31/2021

Historical Prior Year Ended 12/31/2020

Witness: M. C. Cacciatore/ J. S. Chronister/

M. L. Cosby/ R. B. Haines/ A. S. Lewis/

K. M. Mincey/ D. A. Pickles/ L. J. Vogt

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 20210034-EI

(Dollars in 000's)

(1)

Line No.	Variance Explanation	Adjusted Test Year	Adjusted Base Year	Benchmark Variance
1				
2	Note 4:			
3	Function			
4	Customer Accounts	\$ 38,554	\$ 33,153	\$ 5,401
5				
6				
7	EXPLANATION:			
8	The variance compared to the benchmark is driven by our continued journey of improving the customer experience. The company is			
9	increasingly focused on meeting and exceeding evolving customer expectations. The company continues to invest in more strategic			
10	functions including customer research, customer strategy, digital customer solutions and enhanced metering information.			
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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule of operation and maintenance expense by function for the test year, the benchmark year and the variance. For each functional benchmark variance, provide the reason(s) for the difference.

Type of data shown:

XX Projected Test Year Ended 12/31/2022

Projected Prior Year Ended 12/31/2021

Historical Prior Year Ended 12/31/2020

Witness: M. C. Cacciatore/ J. S. Chronister/

M. L. Cosby/ R. B. Haines/ A. S. Lewis/

K. M. Mincey/ D. A. Pickles/ L. J. Vogt

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 20210034-EI

(Dollars in 000's)

(1)

Line No.	Variance Explanation	Adjusted Test Year	Adjusted Base Year	Benchmark Variance
1				
2	Note 5:			
3	Function			
4	Customer Service and Information	\$ 1,171	\$ 166	\$ 1,005
5				
6				
7				
8	EXPLANATION:			
9	The variance compared to the benchmark is driven by our continued journey of improving the customer experience. The company is			
10	increasingly focused on meeting and exceeding evolving customer expectations. The company continues to invest in customer services			
11	and solutions, such as Voice of the Customer platform, a mobile-first strategy, Customer Preference Center and IVR/CCM system that			
12	provide a more personalized, transparent, and enhanced customer experience that allows the customer to interact with the			
13	company when and where they want through their channel of choice.			
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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule of operation and maintenance expense by function for the test year, the benchmark year and the variance. For each functional benchmark variance, provide the reason(s) for the difference.

Type of data shown:

XX Projected Test Year Ended 12/31/2022

Projected Prior Year Ended 12/31/2021

Historical Prior Year Ended 12/31/2020

Witness: M. C. Cacciatore/ J. S. Chronister/

M. L. Cosby/ R. B. Haines/ A. S. Lewis/

K. M. Mincey/ D. A. Pickles/ L. J. Vogt

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 20210034-EI

(Dollars in 000's)

(1)

Line No.	Variance Explanation		
1			
2	Note 6:	Adjusted	Benchmark
3	Function	Test Year	Base Year
4	Sales Expenses	\$ 347	\$ 1,818
5			\$ (1,471)
6			
7			
8		EXPLANATION:	
9		The favorability compared to the benchmark is the result of the movement of certain expenses to the administrative and general functional	
10		expense category. This is counterbalanced by expenses related to the company's growing economic development activities.	
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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule of operation and maintenance expense by function for the test year, the benchmark year and the variance. For each functional benchmark variance, provide the reason(s) for the difference.

Type of data shown:

XX Projected Test Year Ended 12/31/2022

Projected Prior Year Ended 12/31/2021

Historical Prior Year Ended 12/31/2020

Witness: M. C. Cacciatore/ J. S. Chronister/

M. L. Cosby/ R. B. Haines/ A. S. Lewis/

K. M. Mincey/ D. A. Pickles/ L. J. Vogt

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 20210034-EI

(Dollars in 000's)

(1)

Line No.	Variance Explanation	Adjusted Test Year	Adjusted Base Year	Benchmark Variance
1				
2	Note 7:			
3	Function			
4	Administrative & General	\$ 155,229	\$ 166,379	\$ (11,150)
5				
6				
7	EXPLANATION:			
8	The favorability compared to the benchmark is driven by overall cost control, primarily in employee benefit costs and office expenses.			
9	The absence of storm reserve accrual expense is essentially offset by significant increases in liability insurance and property insurance expenses.			
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FLORIDA PUBLIC SERVICE COMMISSION      EXPLANATION: Provide hedging expenses and plant balances by primary account for the test year and the preceding three years.      Type of data shown:

COMPANY: TAMPA ELECTRIC COMPANY      Hedging refers to initiating and/or maintaining a non-speculative financial and/or physical hedging program designed to mitigate fuel and purchased power price volatility for the utility's retail ratepayers, exclusive of the costs referenced in Paragraph 3 , Page 5 of Order No. PSC-02-1484-FOF-EI. Show hedging expenses and plant recovered through base rates separate from hedging expenses and plant recovered through the fuel clause.      XX Projected Test Year Ended 12/31/2022  
 XX Projected Prior Year Ended 12/31/2021  
 XX Historical Prior Year Ended 12/31/2020

DOCKET No. 20210034-EI      Witness: J. C. Heisey

(Dollars in 000's)

Line No.	(1) Account No.	(2) Account Title	2019		2020		2021		2022	
			(3) Base Rates	(4) Clause	(5) Base Rates	(6) Clause	(7) Base Rates	(8) Clause	(9) Base Rates	(10) Clause
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Pursuant to Order No. PSC-2017-0451-AS-EU, Tampa Electric Company discontinued its financial hedging program related to fuel costs and does not have and expected hedging cost for 2020-2022

ANNUAL PLANT IN SERVICE

Tampa Electric Company does not have any hedge related capital investment to report.

Totals may not foot due to rounding.

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: Provide a schedule of security expenses and security plant balance by primary account and totals for the test year and the preceding three years. Show the security expenses recovered through base rates separate from security expenses recovered through the fuel/capacity clauses. Show the plant balances supporting base rates separate from the plant balances supporting the fuel/capacity clauses. Provide only those security costs incurred

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 20210034-EI after, and as a result of, the terrorist events of September 11, 2001.

Type of data shown:  
 xx Projected Test Year Ended 12/31/2022  
 xx Projected Prior Year Ended 12/31/2021  
 xx Historical Prior Year Ended 12/31/2020  
 Witness: J. S. Chronister/R. B. Haines/  
 A. S. Lewis

Line No.	(1) Account No.	(2) Account Title	(Dollars in 000's)							
			2019		2020		2021		2022	
			(3) Base Rates	(4) Clause	(5) Base Rates	(6) Clause	(7) Base Rates	(8) Clause	(9) Base Rates	(10) Clause

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Tampa Electric did not and is not incurring any security expenses as a result of the terrorist events of September 11, 2001 during the historical prior year ending 2020, projected prior year ending 2021 and projected test year ending 2022. However, the company does have substantial security-related costs, including costs associated with CIP and customer data privacy. The company's efforts in this area are explained in the testimony of Karen Mincey.

39 Totals may be affected due to rounding.

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the calculation of the revenue expansion factor for the test year.

Type of data shown:

COMPANY: TAMPA ELECTRIC COMPANY

XX Projected Test Year Ended 12/31/2022

Projected Prior Year Ended 12/31/2021

Historical Prior Year Ended 12/31/2020

DOCKET No. 20210034-EI

Witness: J. S. Chronister/ A. S. Lewis

Line No.	Description	Factor With Gross Receipts Breakout on Customer Bill Percent
1		
2	1. Revenue Requirement	1.00000
3		
4	2. Gross Receipts Tax Rate	-
5		
6	3. Regulatory Assessment Rate	0.00072
7		
8	4. Bad Debt Rate	0.00200
9		
10	5. Net Before Income Taxes	0.99728
11	(1) - (2) - (3) - (4)	
12		
13	6. State Income Tax Rate	0.05500
14		
15	7. State Income Tax (5) x (6)	0.05485
16		
17	8. Net Before Federal Income Tax (5) - (7)	0.94243
18		
19	9. Federal Income Tax Rate	0.21000
20		
21	10. Federal Income Tax (8) x (9)	0.19791
22		
23	11. Revenue Expansion Factor (8) - (10)	0.74452
24		
25	12. Net Operating Income Multiplier (100% / Line 11)	1.34315
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