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April 1, 2022

VIA: ELECTRONIC FILING

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

Re: Environmental Cost Recovery Clause
FPSC Docket No. 20220007-EI

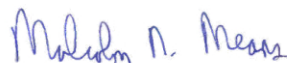
Dear Mr. Teitzman:

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

1. Petition for approval of the company's environmental cost recovery true-up amount for the twelve-month period ending December 2021.
2. Prepared Direct Testimony of M. Ashley Sizemore.

Thank you for your assistance in connection with this matter.

Sincerely,



Malcolm N. Means

MNM/bmp
Attachments

cc: All Parties of Record (w/attachment)

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing Petition, Testimony and Exhibit of M. Ashley Sizemore, filed on behalf of Tampa Electric Company, has been furnished by electronic mail on this 1st day of April 2022, to the following:

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Michael N. Means

ATTORNEY

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

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

DOCKET NO. 20220007-EI

FILED: April 1, 2022

PETITION OF TAMPA ELECTRIC COMPANY

Tampa Electric Company ("Tampa Electric" or "the company"), hereby petitions the Commission for approval of the company's environmental cost recovery true-up amount of \$1,187,656 over-recovery for the twelve-month period ending December 2021. In support of thereof, says:

Environmental Cost Recovery

1. Tampa Electric's final true-up amount for the January 2021 through December 2021 period is an over-recovery of \$1,187,656. [See Exhibit No. ____ (MAS-1), Document No. 1 (Schedule 42-1A).]

2. By Order No. PSC-2021-0426-FOF-EI, the Commission approved environmental cost recovery factors for the period commencing January 2022. These factors reflected an actual/estimated true-up under-recovery, including interest, for the period January 2021 through December 2021 of \$4,289,623 which was also approved in Order No. PSC-2021-0426-FOF-EI. The actual under-recovery, including interest, for the period January 2021 through December 2021 is \$3,101,967. The \$3,101,967 actual under-recovery, less the estimated under-recovery of \$4,289,623 which is currently reflected in charges for the twelve-month period beginning January 2022, results in a net environmental cost recovery true-up over-recovery of \$1,187,656 that is to be included in the calculation of the environmental cost recovery factors for the period beginning January 2023.

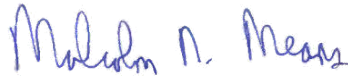
3. For reasons more fully detailed in the Prepared Direct Testimony of witness M. Ashley Sizemore, the environmental compliance costs sought to be approved for cost recovery

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

WHEREFORE, Tampa Electric Company requests the Commission to approve the company's environmental cost recovery true-up amount of \$1,187,656 over-recovery and authorize the inclusion of this amount in the calculation of the environmental cost recovery factors for the period beginning January 2023.

DATED this 1st day of April 2022.

Respectfully submitted,



MALCOLM N. MEANS
J. JEFFRY WAHLEN
Ausley McMullen
Post Office Box 391
Tallahassee, FL 32302
(850) 224-9115

ATTORNEYS FOR TAMPA ELECTRIC COMPANY



BEFORE THE

FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO. 20220007-EI

IN RE: ENVIRONMENTAL COST RECOVERY FACTORS

2021 FINAL TRUE-UP

TESTIMONY AND EXHIBIT

M. ASHLEY SIZEMORE

FILED: APRIL 1, 2022

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BEFORE THE PUBLIC SERVICE COMMISSION
PREPARED DIRECT TESTIMONY
OF
M. ASHLEY SIZEMORE

Q. Please state your name, address, occupation, and employer.

A. My name is M. Ashley Sizemore. My business address is 702 N. Franklin Street, Tampa, Florida 33602. I am employed by Tampa Electric Company ("Tampa Electric" or "Company") in the position of Manager, Rates in the Regulatory Affairs department.

Q. Please provide a brief outline of your educational background and business experience.

A. I received a Bachelor of Arts degree in Political Science and a Master of Business Administration from the University of South Florida in 2005 and 2008, respectively. I joined Tampa Electric in 2010 as a Customer Service Professional. In 2011, I joined the Regulatory Affairs Department as a Rate Analyst. I spent six years in the Regulatory Affairs Department working on environmental and fuel and capacity cost recovery

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

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

14
15 **A.** The purpose of my testimony is to present, for Commission
16 review and approval, the actual true-up amount for the
17 Environmental Cost Recovery Clause ("Environmental Clause")
18 and the calculations associated with the environmental
19 compliance activities for the January 2021 through December
20 2021 period.

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

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

- 1 ▪ Form 42-1A, Document No. 1, provides the final true-
2 up for the January 2021 through December 2021 period;
- 3 ▪ Form 42-2A, Document No. 2, provides the detailed
4 calculation of the actual true-up for the period;
- 5 ▪ Form 42-3A, Document No. 3, shows the interest
6 provision calculation for the period;
- 7 ▪ Form 42-4A, Document No. 4, provides the variances
8 between actual and actual/estimated costs for O&M
9 activities;
- 10 ▪ Form 42-5A, Document No. 5, provides a summary of
11 actual monthly O&M activity costs for the period;
- 12 ▪ Form 42-6A, Document No. 6, provides the variances
13 between actual and actual/estimated costs for capital
14 investment projects;
- 15 ▪ Form 42-7A, Document No. 7, presents a summary of
16 actual monthly costs for capital investment projects
17 for the period;
- 18 ▪ Form 42-8A, Document No. 8, pages 1 through 30,
19 illustrates the calculation of depreciation expense
20 and return on capital investment for each project
21 recovered through the Environmental Clause.
- 22 ▪ Form 42-9A, Document No. 9, details Tampa Electric's
23 revenue requirement rate of return for capital
24 projects recovered through the Environmental Clause.

25

1 **Q.** What is the source of the data presented in your testimony
2 and exhibits?
3

4 **A.** Unless otherwise indicated, the actual data is taken from
5 the books and records of Tampa Electric. The books and
6 records are kept in the regular course of business in
7 accordance with generally accepted accounting principles
8 and practices, and provisions of the Uniform System of
9 Accounts as prescribed by this Commission.
10

11 **Q.** What is the final true-up amount for the Environmental
12 Clause for the period January 2021 through December 2021?
13

14 **A.** The final true-up amount for the Environmental Clause for
15 the period January 2021 through December 2021 is an over-
16 recovery of \$1,187,656. The actual environmental cost
17 under-recovery, including interest, is \$3,101,967 for the
18 period January 2021 through December 2021, as identified in
19 Form 42-1A. This amount, less the \$4,289,623 under-recovery
20 approved in Commission Order No. PSC-2021-0426-FOF-EI,
21 issued November 17, 2021, in Docket No. 20210007-EI,
22 results in a final over-recovery of \$1,187,656, as shown on
23 Form 42-1A. This over-recovery amount will be applied in
24 the calculation of the environmental cost recovery factors
25 for the period January 2023 through December 2023.

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

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

9
10 **Q.** Did Tampa Electric include costs in its 2021 final
11 Environmental Clause true-up filing for any environmental
12 projects that were not anticipated and included in its 2021
13 factors?

14
15 **A.** Yes, Tampa Electric included costs associated with Tampa
16 Electric's Bayside Station Section 316(b) Compliance
17 project. These costs are outlined on Form 42-6A. This
18 project was approved for cost recovery by Commission Order
19 No. PSC-2021-0356-PAA-EI, issued September 15, 2021.

20
21 **Q.** How do actual expenditures for the January 2021 through
22 December 2021 period compare with Tampa Electric's
23 actual/estimated projections as presented in previous
24 testimony and exhibits?

25

1 **A.** As shown on Form 42-4A, total costs for O&M activities are
2 \$47,178, or 0.5 percent less than the actual/estimated
3 projection costs. Form 42-6A shows the total capital
4 investment costs are \$570,985, or 1.3 percent less than the
5 actual/estimated projection costs. Additional information
6 regarding substantial variances is provided below.

7
8 **O&M Project Variances**

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

- 21
- 22 **▪ SO₂ Emission Allowances:** The SO₂ Emission Allowance
23 variance is \$54 or 132.2 percent less than projected.
24 The variance in the SO₂ Emissions Allowance project is
25 due to less cogeneration purchases. Also, included in

1 the current estimate is a gain on SO₂ auction allowance
2 proceeds that was not originally projected. The re-
3 projection incorporated 6 months of actuals and 6 months
4 of estimated amounts based on the same methodology with
5 the averages based on updated historical amounts.

6
7 ▪ **Big Bend Units 1 & 2 FGD:** The Big Bend Units 1 & 2 FGD
8 project variance is \$11,588, or 129.3 percent greater
9 than projected. The variance is due to more stack safety
10 maintenance costs being incurred than expected.

11
12 ▪ **Big Bend PM Minimization and Monitoring:** The Big Bend
13 Minimization and Monitoring project variance is \$61,291,
14 or 28 percent less than projected. The variance is due
15 to precipitator improvements that led to less maintenance
16 costs.

17
18 ▪ **Bayside SCR Consumables:** The Bayside SCR Consumables
19 project variance is \$73,268, or 52.6 percent greater than
20 projected. The variance is due to valve replacement cost
21 incurred that were not expected.

22
23 ▪ **Clean Water Act Section 316(b) Phase II Study:** The Clean
24 Water Act Section 316(b) Phase II Study project variance
25 is \$5,245, or 87.1 percent less than projected. The

1 variance is due to the delay in receiving final the NPDES
2 Permit leading to fewer expenditures.
3

4 ▪ **Big Bend Unit 2 SCR:** The Big Bend Unit 2 SCR project
5 variance is \$58,800, or 55.3 percent less than projected.
6 The variance is due to less maintenance costs while
7 operating on natural gas instead of coal.
8

9 ▪ **Big Bend Unit 3 SCR:** The Big Bend Unit 3 SCR project
10 variance is \$157,991, or 29.1 percent less than
11 projected. The variance is due to less maintenance costs
12 while operating on natural gas instead of coal.
13

14 ▪ **Big Bend Unit 4 SCR:** The Big Bend Unit 4 SCR project
15 variance is \$1,029,389, or 115.2 percent greater than
16 projected. The variance is due largely to an accounting
17 error, the duplicate accrual of SCR deep catalyst layer
18 cleaning and motor reconditioning costs, the correction
19 of which was made in January 2022.
20

21 ▪ **Big Bend Gypsum Storage Facility:** The Big Bend Gypsum
22 Storage Facility project variance is \$462,424, or 74.3
23 percent less than projected. The variance is due to less
24 facility yard maintenance being required as generation
25 by coal was less than projected.

1 ▪ **Big Bend Coal Combustion Residuals Rule:** The Big Bend
2 Coal Combustion Residuals ("CCR") Rule project variance
3 is \$260,973, or 34.2 percent greater than projected.
4 This variance is due to the removal of more material
5 than originally anticipated.

6
7 ▪ **Big Bend Coal Combustion Residuals Rule Phase II:** The
8 Big Bend Coal Combustion Residuals ("CCR") Rule Phase
9 II project variance is \$676,745, or 11.6 percent less
10 than projected. This variance is due to timing
11 differences in the project schedule when compared to the
12 original projection. Project disposal activities have
13 occurred more slowly than originally projected. The
14 project expenditures are still needed and will be
15 incurred in the future.

16
17 **Capital Investment Project Variances**

18 ▪ **Big Bend Units 1 & 2 FGD:** The Big Bend Units 1 & 2 FGD
19 project variance is \$58,892, or 1.1 percent less than
20 projected. The variance is due portions of the asset
21 being transferred to the Clean Energy Transition
22 Mechanism (CETM) on December 31, 2021 in accordance with
23 the company's 2021 Settlement Agreement in Docket No.
24 20210034-EI, Order No. PSC-2021-0423-S-EI issued on
25 November 10, 2021.

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- **Big Bend Unit 1 SCR:** The Big Bend Unit 1 SCR project variance is \$130,892, or 1.8 percent less than projected. The variance is due to the asset being transferred to the CETM on December 31, 2021 in accordance with the company's 2021 Settlement Agreement in Docket No. 20210034-EI, Order No. PSC-2021-0423-S-EI issued on November 10, 2021.

- **Big Bend Unit 2 SCR:** The Big Bend Unit 2 SCR project variance is \$158,152, or 2 percent less than projected. The variance is due to the asset being transferred to the CETM on December 31, 2021 in accordance with the company's 2021 Settlement Agreement in Docket No. 20210034-EI, Order No. PSC-2021-0423-S-EI issued on November 10, 2021.

- **Big Bend Unit 3 SCR:** The Big Bend Unit 3 SCR project variance is \$129,993, or 2 percent less than projected. The variance is due to the asset being transferred to the CETM on December 31, 2021 in accordance with the company's 2021 Settlement Agreement in Docket No. 20210034-EI, Order No. PSC-2021-0423-S-EI issued on November 10, 2021.

- **Big Bend Unit CCR Rule Phase II:** The Big Bend CCR Rule

1 Phase II project variance is \$33,498, or 26.1 percent
2 greater than projected. This variance is due to timing
3 differences in the project schedule when compared to the
4 original projection.

- 5
- 6 ▪ **Big Bend ELG Compliance:** The Big Bend ELG Compliance
7 Project variance is \$126,384, or 28.7 percent less than
8 projected. This variance is due to timing differences
9 in the project schedule when compared to the original
10 projection. The project expenditures are still needed
11 and will be incurred in the future.
- 12

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

14

15 **A.** Yes, it does.

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INDEX

TAMPA ELECTRIC COMPANY
ENVIRONMENTAL COST RECOVERY CLAUSE

FINAL TRUE-UP AMOUNT FOR THE PERIOD OF
JANUARY 2021 THROUGH DECEMBER 2021

FORMS 42-1A THROUGH 42-9A

<u>DOCUMENT NO.</u>	<u>TITLE</u>	<u>PAGE</u>
1	Form 42-1A	13
2	Form 42-2A	14
3	Form 42-3A	15
4	Form 42-4A	16
5	Form 42-5A	17
6	Form 42-6A	18
7	Form 42-7A	19
8	Form 42-8A	20
9	Form 42-9A	50

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of Final True-up Amount for the Period
January 2021 to December 2021
 (in Dollars)

Line	Period Amount
1. End of Period Actual True-Up for the Period January 2021 to December 2021 (Form 42-2A, Lines 5 + 6 + 10)	(\$3,101,967)
2. Actual/Estimated True-Up Amount Approved for the Period January 2021 to December 2021 (Order No. PSC-2021-0426-FOF-EI)	(\$4,289,623)
3. Final True-Up to be Refunded/(Recovered) in the Projection Period January 2023 to December 2023 (Lines 1 - 2)	<u>\$1,187,656</u>

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of Final True-Up Amount for the Period
 January 2021 to December 2021

Current Period True-Up Amount
 (in Dollars)

Line	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1. ECRC Revenues (net of Revenue Taxes)	\$4,084,708	\$3,662,094	\$3,642,808	\$3,959,659	\$4,362,891	\$5,015,784	\$5,054,761	\$5,302,780	\$5,476,108	\$4,913,251	\$4,124,251	\$3,837,158	\$53,436,253
2. True-Up Provision	(321,105)	(321,105)	(321,105)	(321,105)	(321,105)	(321,105)	(321,105)	(321,105)	(321,105)	(321,105)	(321,105)	(321,106)	(3,853,261)
3. ECRC Revenues Applicable to Period (Lines 1 + 2)	3,763,603	3,340,989	3,321,703	3,638,554	4,041,786	4,694,679	4,733,656	4,981,675	5,155,003	4,592,146	3,803,146	3,516,052	49,582,992
4. Jurisdictional ECRC Costs													
a. O & M Activities (Form 42-5A, Line 9)	1,247,596	569,096	1,907,372	1,258,012	1,421,937	1,146,917	100,634	(665,481)	250,264	(54,151)	780,008	1,241,311	9,203,515
b. Capital Investment Projects (Form 42-7A, Line 9)	3,674,315	3,670,029	3,668,970	3,666,919	3,659,523	3,656,319	3,654,602	3,653,374	3,660,649	3,669,510	3,676,298	3,170,009	43,480,517
c. Total Jurisdictional ECRC Costs	4,921,911	4,239,125	5,576,342	4,924,931	5,081,460	4,803,236	3,755,236	2,987,893	3,910,913	3,615,359	4,456,306	4,411,320	52,684,032
5. Over/(Under) Recovery (Line 3 - Line 4c)	(1,158,308)	(898,136)	(2,254,639)	(1,286,377)	(1,039,674)	(108,557)	978,420	1,993,782	1,244,090	976,787	(653,160)	(895,268)	(3,101,040)
6. Interest Provision (Form 42-3A, Line 10)	(3)	(67)	(160)	(276)	(214)	(227)	(227)	(99)	(2)	84	150	114	(927)
7. Beginning Balance True-Up & Interest Provision	(3,853,261)	(4,690,467)	(5,267,565)	(7,201,259)	(8,166,807)	(8,885,590)	(8,673,269)	(7,373,971)	(5,059,183)	(3,493,990)	(2,196,014)	(2,527,919)	(3,853,261)
a. Deferred True-Up from January to December 2020 (Order No. PSC-2021-0426-FOF-EI)	4,237,191	4,237,191	4,237,191	4,237,191	4,237,191	4,237,191	4,237,191	4,237,191	4,237,191	4,237,191	4,237,191	4,237,191	4,237,191
8. True-Up Collected/(Refunded) (see Line 2)	321,105	321,105	321,105	321,105	321,105	321,105	321,105	321,105	321,105	321,105	321,105	321,106	3,853,261
9. End of Period Total True-Up (Lines 5+6+7+8)	(453,276)	(1,030,374)	(2,964,068)	(3,929,616)	(4,646,399)	(4,436,078)	(3,136,780)	(821,992)	743,201	2,041,177	1,709,272	1,135,224	1,135,224
10. Adjustment to Period True-Up Including Interest	0	0	0	0	0	0	0	0	0	0	0	0	0
11. End of Period Total True-Up (Lines 9 + 10)	(\$453,276)	(\$1,030,374)	(\$2,964,068)	(\$3,929,616)	(\$4,646,399)	(\$4,436,078)	(\$3,136,780)	(\$821,992)	\$743,201	\$2,041,177	\$1,709,272	\$1,135,224	\$1,135,224

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of Final True-Up Amount for the Period
January 2021 to December 2021

Interest Provision
 (in Dollars)

Line	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1. Beginning True-Up Amount (Form 42-2A, Line 7 + 7a + 10)	\$383,930	(\$453,276)	(\$1,030,374)	(\$2,964,068)	(\$3,929,616)	(\$4,648,399)	(\$4,436,078)	(\$3,136,780)	(\$821,992)	\$743,201	\$2,041,177	\$1,709,272	
2. Ending True-Up Amount Before Interest	(453,273)	(1,030,307)	(2,963,908)	(3,929,340)	(4,646,185)	(4,435,851)	(3,136,553)	(821,893)	743,203	2,041,093	1,709,122	1,135,110	
3. Total of Beginning & Ending True-Up (Lines 1 + 2)	(69,343)	(1,483,583)	(3,994,282)	(6,893,408)	(8,577,801)	(9,084,250)	(7,572,631)	(3,958,673)	(78,789)	2,784,294	3,750,299	2,844,382	
4. Average True-Up Amount (Line 3 x 1/2)	(34,672)	(741,792)	(1,997,141)	(3,446,704)	(4,288,901)	(4,542,125)	(3,786,316)	(1,979,337)	(39,395)	1,392,147	1,875,150	1,422,191	
5. Interest Rate (First Day of Reporting Business Month)	0.10%	0.12%	0.09%	0.11%	0.07%	0.04%	0.08%	0.06%	0.06%	0.07%	0.08%	0.11%	
6. Interest Rate (First Day of Subsequent Business Month)	0.12%	0.09%	0.11%	0.07%	0.04%	0.08%	0.06%	0.06%	0.07%	0.08%	0.11%	0.08%	
7. Total of Beginning & Ending Interest Rates (Lines 5 + 6)	0.22%	0.21%	0.20%	0.18%	0.11%	0.12%	0.14%	0.12%	0.13%	0.15%	0.19%	0.19%	
8. Average Interest Rate (Line 7 x 1/2)	0.110%	0.105%	0.100%	0.090%	0.055%	0.060%	0.070%	0.060%	0.065%	0.075%	0.095%	0.095%	
9. Monthly Average Interest Rate (Line 8 x 1/12)	0.009%	0.009%	0.008%	0.008%	0.005%	0.005%	0.006%	0.005%	0.005%	0.006%	0.008%	0.008%	
10. Interest Provision for the Month (Line 4 x Line 9)	(\$3)	(\$67)	(\$160)	(\$276)	(\$214)	(\$227)	(\$227)	(\$99)	(\$2)	\$84	\$150	\$114	(\$927)

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of Final True-up Amount for the Period
 January 2021 to December 2021

Variance Report of O & M Activities
 (In Dollars)

Line	Description of O&M Activities	(1)		(2)	(3)		(4)
		Actual	Actual/Estimated Projection		Amount	Variance	
1.	Description of O&M Activities						
a.	Big Bend Unit 3 Flue Gas Desulfurization Integration	\$0	\$0	\$0	\$0	\$0	0.0%
b.	Big Bend Units 1 & 2 Flue Gas Conditioning	(13)	41	(54)	(54)	(54)	0.0%
c.	SO ₂ Emissions Allowances	20,554	8,966	11,588	11,588	11,588	-132.2%
d.	Big Bend Units 1 & 2 FGD	157,456	218,747	(61,291)	(61,291)	(61,291)	129.3%
e.	Big Bend PM Minimization and Monitoring	3,104	2,950	154	154	154	-28.0%
f.	Big Bend NO _x Emissions Reduction	34,500	34,500	-	-	-	5.2%
g.	NPDES Annual Surveillance Fees	-	-	-	-	-	0.0%
h.	Gannon Thermal Discharge Study	595	595	-	-	-	0.0%
i.	Polk NO _x Emissions Reduction	212,441	139,173	73,268	73,268	73,268	0.0%
j.	Bayside SCR Consumables	-	-	-	-	-	52.6%
k.	Big Bend Unit 4 SOFA	-	-	-	-	-	0.0%
l.	Big Bend Unit 1 Pre-SCR	-	-	-	-	-	0.0%
m.	Big Bend Unit 2 Pre-SCR	-	-	-	-	-	0.0%
n.	Big Bend Unit 3 Pre-SCR	-	-	-	-	-	0.0%
o.	Clean Water Act Section 316(b) Phase II Study	775	6,020	(5,245)	(5,245)	(5,245)	-87.1%
p.	Arsenic Groundwater Standard Program	-	-	-	-	-	0.0%
q.	Big Bend 1 SCR	-	-	-	-	-	0.0%
r.	Big Bend 2 SCR	47,540	106,340	(58,800)	(58,800)	(58,800)	-55.3%
s.	Big Bend 3 SCR	384,681	542,672	(157,991)	(157,991)	(157,991)	-29.1%
t.	Big Bend 4 SCR	1,922,868	893,479	1,029,389	1,029,389	1,029,389	115.2%
u.	Mercury Air Toxics Standards	5,494	5,494	-	-	-	0.0%
v.	Greenhouse Gas Reduction Program	93,149	93,149	-	-	-	0.0%
w.	Big Bend Gypsum Storage Facility	159,571	621,996	(462,424)	(462,424)	(462,424)	-74.3%
x.	Coal Combustion Residuals (CCR) Rule	1,024,196	763,222	260,973	260,973	260,973	34.2%
y.	Big Bend ELG Compliance	-	-	-	-	-	0.0%
z.	CCR Rule - Phase II	5,136,604	5,813,349	(676,745)	(676,745)	(676,745)	-11.6%
aa.	Big Bend Unit 1 Sec. 316(b) Impingement Mortality	-	-	-	-	-	0.0%
2.	Total Investment Projects - Recoverable Costs	\$9,203,515	\$9,250,693	-\$47,178	-\$47,178	-\$47,178	-0.5%
3.	Recoverable Costs Allocated to Energy	\$9,168,240	\$9,210,173	-\$41,933	-\$41,933	-\$41,933	-0.5%
4.	Recoverable Costs Allocated to Demand	\$35,275	\$40,520	-\$5,245	-\$5,245	-\$5,245	-12.9%

Notes:

- Column (1) is the End of Period Totals on Form 42-5A.
- Column (2) is the approved projected amount in accordance with FPSC Order No. PSC-2021-0426-FOF-EI.
- Column (3) = Column (1) - Column (2)
- Column (4) = Column (3) / Column (2)

Tampa Electric Company

Environmental Cost Recovery Clause (ECRC)
 Calculation of Final True-up Amount for the Period
 January 2021 to December 2021

Variance Report of Capital Investment Projects - Recoverable Costs

(In Dollars)

Line	Description of Investment Projects	(1)	(2)	(3)	(4)
		Actual	Actual/Estimated Projection	Amount	Variance Amount
1.	Description of Investment Projects				
a.	Big Bend Unit 3 Flue Gas Desulfurization Integration	\$904,872	\$903,763	\$1,089	0.1%
b.	Big Bend Units 1 & 2 Flue Gas Conditioning	193,014	192,990	24	0.0%
c.	Big Bend Unit 4 Continuous Emissions Monitors	45,554	45,522	32	0.1%
d.	Big Bend Fuel Oil Tank # 1 Upgrade	63,890	63,892	(2)	0.0%
e.	Big Bend Fuel Oil Tank # 2 Upgrade	105,089	105,079	10	0.0%
f.	Big Bend Unit 1 Classifier Replacement	69,165	69,128	37	0.1%
g.	Big Bend Unit 2 Classifier Replacement	50,451	50,424	27	0.1%
h.	Big Bend Section 114 Mercury Testing Platform	7,950	7,943	7	0.1%
i.	Big Bend Units 1 & 2 FGD	5,372,554	5,431,446	(58,892)	-1.1%
j.	Big Bend FGD Optimization and Utilization	1,505,190	1,503,371	1,819	0.1%
k.	Big Bend NO _x Emissions Reduction	486,417	485,706	711	0.1%
l.	Big Bend PM Minimization and Monitoring	1,682,591	1,680,736	1,855	0.1%
m.	Polk NO _x Emissions Reduction	103,314	103,219	95	0.1%
n.	Big Bend Unit 4 SOFA	185,246	185,038	208	0.1%
o.	Big Bend Unit 1 Pre-SCR	125,101	124,987	114	0.1%
p.	Big Bend Unit 2 Pre-SCR	120,030	119,909	121	0.1%
q.	Big Bend Unit 3 Pre-SCR	216,466	216,230	236	0.1%
r.	Big Bend Unit 1 SCR	7,020,654	7,151,546	(130,892)	-1.8%
s.	Big Bend Unit 2 SCR	7,718,567	7,876,719	(158,152)	-2.0%
t.	Big Bend Unit 3 SCR	6,285,810	6,415,803	(129,993)	-2.0%
u.	Big Bend Unit 4 SCR	5,166,987	5,168,642	(1,655)	0.0%
v.	Big Bend FGD System Reliability	2,010,128	2,007,420	2,708	0.1%
w.	Mercury Air Toxics Standards	782,049	781,102	947	0.1%
x.	SO ₂ Emissions Allowances	(2,688)	(2,688)	0	0.0%
y.	Big Bend Gypsum Storage Facility	1,988,093	1,985,437	2,656	0.1%
z.	Big Bend Coal Combustion Residual Rule (CCR Rule)	330,048	325,512	4,536	1.4%
aa.	Coal Combustion Residuals (CCR-Phase II)	161,825	128,327	33,498	26.1%
ab.	Big Bend ELG Compliance	313,331	439,715	(126,384)	-28.7%
ac.	Big Bend Unit 1 Sec. 316(b) Impingement Mortality	463,139	484,564	(21,425)	-4.4%
ad.	Bayside 316(b) Compliance	5,680	0	5,680	0.0%
2.	Total Investment Projects - Recoverable Costs	\$43,480,517	\$44,051,502	(\$570,985)	-1.3%
3.	Recoverable Costs Allocated to Energy	\$42,037,515	\$42,504,413	(\$466,898)	-1.1%
4.	Recoverable Costs Allocated to Demand	\$1,443,002	\$1,547,089	(\$104,087)	-6.7%

Notes:

Column (1) is the End of Period Totals on Form 42-7A.
 Column (2) is the approved projected amount in accordance with FPSC Order No. PSC-2021-0426-FOF-EI.
 Column (3) = Column (1) - Column (2)
 Column (4) = Column (3) / Column (2)

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of Final True-up Amount for the Period
January 2021 to December 2021

Capital Investment Projects-Recoverable Costs
 (in Dollars)

Line	Description (A)	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total	Method of Classification Demand	Energy	
1.	a. Big Bend Unit 3 Flue Gas Desulfurization Integration	\$76,444	\$76,256	\$76,067	\$75,878	\$75,689	\$75,500	\$75,312	\$75,123	\$74,934	\$74,745	\$74,556	\$74,368	\$904,872		\$904,872	
	b. Big Bend Units 1 and 2 Flue Gas Conditioning	17,773	17,668	17,563	17,458	17,351	17,245	17,139	17,034	16,928	16,822	16,716	16,610	193,014		193,014	
	c. Big Bend Unit 4 Continuous Emissions Monitors	3,879	3,864	3,849	3,834	3,819	3,804	3,789	3,774	3,758	3,743	3,728	3,713	45,554		45,554	
	d. Big Bend Fuel Oil Tank # 1 Upgrade	5,509	5,475	5,442	5,408	5,375	5,341	5,307	5,274	5,240	5,207	5,173	5,139	\$63,890		\$63,890	
	e. Big Bend Fuel Oil Tank # 2 Upgrade	9,060	9,006	8,950	8,895	8,840	8,785	8,730	8,674	8,619	8,564	8,509	8,457	105,089		105,089	
	f. Big Bend Unit 1 Classifier Replacement	5,922	5,893	5,864	5,835	5,807	5,778	5,749	5,720	5,692	5,664	5,635	5,606	69,165		69,165	
	g. Big Bend Unit 2 Classifier Replacement	4,313	4,294	4,274	4,254	4,234	4,215	4,194	4,174	4,154	4,135	4,115	4,095	50,451		50,451	
	h. Big Bend Section 114 Mercury Testing Platform	673	669	665	661	657	653	649	645	641	637	633	629	7,950		7,950	
	i. Big Bend Units 1 & 2 FGD	462,425	460,711	458,995	457,280	455,565	453,850	452,135	450,420	448,705	446,990	445,275	443,560	5,372,554		5,372,554	
	j. Big Bend FGD Optimization and Utilization	127,148	126,837	126,524	126,213	125,900	125,589	125,276	124,965	124,654	124,341	124,028	123,717	1,505,190		1,505,190	
	k. Big Bend NO _x Emissions Reduction	40,902	40,835	40,768	40,701	40,635	40,568	40,501	40,434	40,368	40,302	40,235	40,168	486,417		486,417	
	l. Big Bend PM Minimization and Monitoring	142,408	142,010	141,611	141,213	140,813	140,415	140,017	139,618	139,220	138,822	138,424	138,026	1,682,591		1,682,591	
	m. Polk NO _x Emissions Reduction	8,769	8,740	8,711	8,682	8,653	8,624	8,595	8,566	8,537	8,508	8,479	8,450	103,314		103,314	
	n. Big Bend Unit 4 SOFA	15,667	15,626	15,584	15,542	15,500	15,458	15,416	15,375	15,332	15,290	15,249	15,207	185,246		185,246	
	o. Big Bend Unit 1 Pre-SCR	10,623	10,582	10,541	10,500	10,459	10,418	10,377	10,336	10,295	10,254	10,213	10,172	125,101		125,101	
	p. Big Bend Unit 2 Pre-SCR	10,178	10,146	10,115	10,082	10,050	10,019	9,986	9,955	9,923	9,890	9,859	9,827	120,030		120,030	
	q. Big Bend Unit 3 Pre-SCR	18,325	18,273	18,221	18,169	18,117	18,065	18,013	17,961	17,909	17,856	17,804	17,753	216,466		216,466	
	r. Big Bend Unit 1 SCR	607,656	605,631	603,607	601,583	599,558	597,534	595,509	593,485	591,460	589,437	587,412	585,387	7,020,654		7,020,654	
	s. Big Bend Unit 2 SCR	668,314	666,269	664,224	662,178	660,133	658,087	656,041	653,997	651,951	649,906	647,860	645,815	7,718,567		7,718,567	
	t. Big Bend Unit 3 SCR	544,280	542,630	540,979	539,328	537,677	536,027	534,377	532,726	531,075	529,425	527,774	526,123	6,285,810		6,285,810	
	u. Big Bend Unit 4 SCR	436,927	435,666	434,406	433,150	431,911	430,671	429,429	428,188	426,946	425,705	424,464	423,223	5,166,987		5,166,987	
	v. Big Bend FGD System Reliability	169,368	169,031	168,693	168,356	168,019	167,682	167,345	167,008	166,671	166,334	165,997	165,660	2,010,128		2,010,128	
	w. Mercury Air Toxics Standards	65,963	65,816	65,670	65,524	65,378	65,232	65,086	64,940	64,794	64,648	64,502	64,356	782,049		782,049	
	x. SO _x Emissions Allowances (E)	(224)	(224)	(224)	(224)	(224)	(224)	(224)	(224)	(224)	(224)	(224)	(224)	(2,688)		(2,688)	
	y. Big Bend Gypsum Storage Facility	167,543	167,203	166,863	166,523	166,184	165,845	165,504	165,165	164,825	164,486	164,145	163,806	1,988,093		1,988,093	
	z. Big Bend Coal Combustion Residual Rule (CCR Rule)	21,330	21,448	21,566	21,684	21,802	21,920	22,038	22,156	22,274	22,392	22,510	22,628	330,048		330,048	
	aa. Coal Combustion Residuals (CCR-Phase II)	7,616	7,984	7,918	7,852	7,786	7,720	7,654	7,588	7,522	7,456	7,390	7,324	161,825		161,825	
	ab. Big Bend ELG Compliance	16,965	17,876	19,219	20,125	21,031	21,937	22,843	23,749	24,655	25,561	26,467	27,373	313,331		313,331	
	ac. Big Bend Unit 1 Impingement Mortality - 316(b)	8,559	11,007	18,204	25,464	32,728	40,000	47,272	54,544	61,816	69,088	76,360	83,632	463,139		463,139	
	ad. Bayside 316(b) Compliance	0	0	0	0	0	0	63	195	352	517	648	3,905	5,680		5,680	
2.	Total Investment Projects - Recoverable Costs	3,674,315	3,670,029	3,668,970	3,666,919	3,665,868	3,664,817	3,663,766	3,662,715	3,661,664	3,660,613	3,659,562	3,658,511	43,480,517		\$1,443,002	\$42,037,515
3.	Recoverable Costs Allocated to Energy	3,605,276	3,594,433	3,583,593	3,572,740	3,561,911	3,551,105	3,540,304	3,529,503	3,518,702	3,507,901	3,497,100	3,486,300	42,037,515			42,037,515
4.	Recoverable Costs Allocated to Demand	69,039	75,596	85,387	94,179	97,612	105,214	114,298	123,662	133,026	142,390	151,754	161,118	1,443,002			1,443,002
5.	Retail Energy Jurisdictional Factor	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000			1,000,000
6.	Retail Demand Jurisdictional Factor	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000			1,000,000
7.	Jurisdictional Energy Recoverable Costs (C)	3,605,276	3,594,433	3,583,593	3,572,740	3,561,911	3,551,105	3,540,304	3,529,503	3,518,702	3,507,901	3,497,100	3,486,300	42,037,515			42,037,515
8.	Jurisdictional Demand Recoverable Costs (D)	69,039	75,596	85,387	94,179	97,612	105,214	114,298	123,662	133,026	142,390	151,754	161,118	1,443,002			1,443,002
9.	Total Jurisdictional Recoverable Costs for Investment Projects (Lines 7 + 8)	\$3,674,315	\$3,670,029	\$3,668,970	\$3,666,919	\$3,665,868	\$3,664,817	\$3,663,766	\$3,662,715	\$3,661,664	\$3,660,613	\$3,659,562	\$3,658,511	\$43,480,517		\$1,443,002	\$42,037,515

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

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of Final True-up Amount for the Period
January 2021 to December 2021
 Return on Capital Investments, Depreciation and Taxes
 For Project: Big Bend Unit 3 Flue Gas Desulfurization Integration
 (in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	a. Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other - AFUDC (excl from CWIP)		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$13,763,263	\$13,763,263	\$13,763,263	\$13,763,263	\$13,763,263	\$13,763,263	\$13,763,263	\$13,763,263	\$13,763,263	\$13,763,263	\$13,763,263	\$13,763,263	\$13,763,263	\$13,763,263
3.	Less: Accumulated Depreciation	(6,478,449)	(6,507,287)	(6,536,125)	(6,564,963)	(6,593,801)	(6,622,639)	(6,651,477)	(6,680,315)	(6,709,153)	(6,737,991)	(6,766,829)	(6,795,667)	(6,824,505)	(6,824,505)
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$7,284,814	\$7,255,976	\$7,227,138	\$7,198,300	\$7,169,462	\$7,140,624	\$7,111,786	\$7,082,948	\$7,054,110	\$7,025,272	\$6,996,434	\$6,967,596	\$6,938,758	\$6,938,758
6.	Average Net Investment		7,270,395	7,241,557	7,212,719	7,183,881	7,155,043	7,126,205	7,097,367	7,068,529	7,039,691	7,010,853	6,982,015	6,953,177	6,953,177
7.	Return on Average Net Investment		\$37,765	\$37,616	\$37,466	\$37,316	\$37,166	\$37,016	\$36,867	\$36,717	\$36,567	\$36,417	\$36,267	\$36,118	\$443,298
	a. Equity Component Grossed Up For Taxes (B)		9,841	9,802	9,763	9,724	9,685	9,646	9,607	9,568	9,529	9,490	9,451	9,412	115,518
	b. Debt Component Grossed Up For Taxes (C)		28,838	28,838	28,838	28,838	28,838	28,838	28,838	28,838	28,838	28,838	28,838	28,838	28,838
8.	Investment Expenses		0	0	0	0	0	0	0	0	0	0	0	0	0
	a. Depreciation (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		76,444	76,256	76,067	75,878	75,689	75,500	75,312	75,123	74,934	74,745	74,556	74,368	904,872
	a. Recoverable Costs Allocated to Energy		76,444	76,256	76,067	75,878	75,689	75,500	75,312	75,123	74,934	74,745	74,556	74,368	904,872
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
11.	Demand Jurisdictional Factor		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
12.	Retail Energy-Related Recoverable Costs (E)		76,444	76,256	76,067	75,878	75,689	75,500	75,312	75,123	74,934	74,745	74,556	74,368	904,872
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$76,444	\$76,256	\$76,067	\$75,878	\$75,689	\$75,500	\$75,312	\$75,123	\$74,934	\$74,745	\$74,556	\$74,368	\$904,872

Notes:
 (A) Applicable depreciable base for Big Bend: accounts 312.45 (\$13,435,775), 315.45 (\$327,307), and 312.40 (\$182).
 (B) Line 6 x 6.2333% x 1/12. Based on ROE of 10.25% and weighted income tax rate of 23.793% (expansion factor of 1.31559).
 (C) Line 6 x 1.6243% x 1/12
 (D) Applicable depreciation rate is 2.5%, 3.1%, and 3.4%
 (E) Line 9a x Line 10
 (F) Line 9b x Line 11

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of Final True-up Amount for the Period
January 2021 to December 2021

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	a. Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734
3.	Less: Accumulated Depreciation	(4,760,354)	(4,776,495)	(4,792,636)	(4,808,777)	(4,824,918)	(4,841,059)	(4,857,200)	(4,873,341)	(4,889,482)	(4,905,623)	(4,921,764)	(4,933,462)	(4,940,682)	(4,940,682)
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$257,380	\$241,239	\$225,098	\$208,957	\$192,816	\$176,675	\$160,534	\$144,393	\$128,252	\$112,111	\$95,970	\$84,272	\$77,052	\$77,052
6.	Average Net Investment	249,310	233,169	217,028	200,887	184,746	168,605	152,464	136,323	120,182	104,041	90,121	80,662	80,662	80,662
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)	\$1,295	\$1,211	\$1,127	\$1,043	\$960	\$876	\$792	\$708	\$624	\$540	\$468	\$419	\$419	\$10,063
	b. Debt Component Grossed Up For Taxes (C)	337	316	294	272	250	228	206	185	163	141	122	109	109	2,623
8.	Investment Expenses		16,141	16,141	16,141	16,141	16,141	16,141	16,141	16,141	16,141	16,141	11,698	7,220	180,328
	a. Depreciation (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)	17,773	17,668	17,562	17,456	17,351	17,245	17,139	17,034	16,928	16,822	16,822	12,288	7,748	193,014
	a. Recoverable Costs Allocated to Energy	17,773	17,668	17,562	17,456	17,351	17,245	17,139	17,034	16,928	16,822	16,822	12,288	7,748	193,014
	b. Recoverable Costs Allocated to Demand	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
11.	Demand Jurisdictional Factor	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
12.	Retail Energy-Related Recoverable Costs (E)	17,773	17,668	17,562	17,456	17,351	17,245	17,139	17,034	16,928	16,822	16,822	12,288	7,748	193,014
13.	Retail Demand-Related Recoverable Costs (F)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)	\$17,773	\$17,668	\$17,562	\$17,456	\$17,351	\$17,245	\$17,139	\$17,034	\$16,928	\$16,822	\$16,822	\$12,288	\$7,748	\$193,014

Notes:

- (A) Applicable depreciable base for Big Bend; accounts 312.41 (\$2,676,217) and 312.42 (\$2,341,517).
- (B) Line 6 x 6.2333% x 1/12. Based on ROE of 10.25% and weighted income tax rate of 23.793% (expansion factor of 1.31559)
- (C) Line 6 x 1.6243% x 1/12
- (D) Applicable depreciation rate is 4.0% and 3.7%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of Final True-up Amount for the Period
January 2021 to December 2021

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Cleanings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211
3.	Less: Accumulated Depreciation	(625,325)	(627,635)	(629,945)	(632,255)	(634,565)	(636,875)	(639,185)	(641,495)	(643,805)	(646,115)	(648,425)	(650,735)	(653,045)	
4.	CWIP - Non-interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$240,886	\$238,576	\$236,266	\$233,956	\$231,646	\$229,336	\$227,026	\$224,716	\$222,406	\$220,096	\$217,786	\$215,476	\$213,166	
6.	Average Net Investment		239,731	237,421	235,111	232,801	230,491	228,181	225,871	223,561	221,251	218,941	216,631	214,321	
7.	Return on Average Net Investment		\$1,245	\$1,233	\$1,221	\$1,209	\$1,197	\$1,185	\$1,173	\$1,161	\$1,149	\$1,137	\$1,125	\$1,113	\$14,148
	a. Equity Component Grossed Up For Taxes (B)		324	321	318	315	312	309	306	303	299	296	293	290	3,686
	b. Debt Component Grossed Up For Taxes (C)														
8.	Investment Expenses		2,310	2,310	2,310	2,310	2,310	2,310	2,310	2,310	2,310	2,310	2,310	2,310	27,720
	a. Depreciation (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		3,879	3,864	3,849	3,834	3,819	3,804	3,789	3,774	3,758	3,743	3,728	3,713	45,554
	a. Recoverable Costs Allocated to Energy		3,879	3,864	3,849	3,834	3,819	3,804	3,789	3,774	3,758	3,743	3,728	3,713	45,554
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	10,000,000
11.	Demand Jurisdictional Factor		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	10,000,000
12.	Retail Energy-Related Recoverable Costs (E)		3,879	3,864	3,849	3,834	3,819	3,804	3,789	3,774	3,758	3,743	3,728	3,713	45,554
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$3,879	\$3,864	\$3,849	\$3,834	\$3,819	\$3,804	\$3,789	\$3,774	\$3,758	\$3,743	\$3,728	\$3,713	\$45,554

Notes:

- (A) Applicable depreciable base for Big Bend; account 315.44
- (B) Line 6 x 6.2333% x 1/12. Based on ROE of 10.25% and weighted income tax rate of 23.793% (expansion factor of 1.31559)
- (C) Line 6 x 1.6243% x 1/12
- (D) Applicable depreciation rate is 3.2%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of Final True-up Amount for the Period
January 2021 to December 2021

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Cleanings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$497,578	\$497,578	\$497,578	\$497,578	\$497,578	\$497,578	\$497,578	\$497,578	\$497,578	\$497,578	\$497,578	\$497,578	\$497,578	\$497,578
3.	Less: Accumulated Depreciation	(436,102)	(441,225)	(446,348)	(451,471)	(456,594)	(461,717)	(466,840)	(471,963)	(477,086)	(482,209)	(487,332)	(492,455)	(497,578)	(497,578)
4.	CWIP - Non-interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$61,476	\$56,353	\$51,230	\$46,107	\$40,984	\$35,861	\$30,738	\$25,615	\$20,492	\$15,369	\$10,246	\$5,123	\$0	\$0
6.	Average Net Investment		58,915	53,792	48,669	43,546	38,423	33,300	28,177	23,054	17,931	12,808	7,685	2,562	
7.	Return on Average Net Investment		\$306	\$279	\$253	\$226	\$200	\$173	\$146	\$120	\$93	\$67	\$40	\$13	\$1,916
	a. Equity Component Grossed Up For Taxes (B)		80	73	66	59	52	45	38	31	24	17	10	3	498
	b. Debt Component Grossed Up For Taxes (C)														
8.	Investment Expenses		5,123	5,123	5,123	5,123	5,123	5,123	5,123	5,123	5,123	5,123	5,123	5,123	61,476
	a. Depreciation (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		5,509	5,475	5,442	5,408	5,375	5,341	5,307	5,274	5,240	5,207	5,173	5,139	63,890
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		5,509	5,475	5,442	5,408	5,375	5,341	5,307	5,274	5,240	5,207	5,173	5,139	63,890
10.	Energy Jurisdictional Factor		1,0000000	1,0000000	1,0000000	1,0000000	1,0000000	1,0000000	1,0000000	1,0000000	1,0000000	1,0000000	1,0000000	1,0000000	1,0000000
11.	Demand Jurisdictional Factor		1,0000000	1,0000000	1,0000000	1,0000000	1,0000000	1,0000000	1,0000000	1,0000000	1,0000000	1,0000000	1,0000000	1,0000000	1,0000000
12.	Retail Energy-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (F)		5,509	5,475	5,442	5,408	5,375	5,341	5,307	5,274	5,240	5,207	5,173	5,139	63,890
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$5,509	\$5,475	\$5,442	\$5,408	\$5,375	\$5,341	\$5,307	\$5,274	\$5,240	\$5,207	\$5,173	\$5,139	\$63,890

Notes:

- (A) Applicable depreciable base for Big Bend: account 312.40
- (B) Line 6 x 6.2333% x 1/12. Based on ROE of 10.25% and weighted income tax rate of 23.793% (expansion factor of 1.31559)
- (C) Line 6 x 1.6243% x 1/12
- (D) Applicable depreciation rate is 12.4%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of Final True-up Amount for the Period
January 2021 to December 2021

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	a. Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$818,401	\$818,401	\$818,401	\$818,401	\$818,401	\$818,401	\$818,401	\$818,401	\$818,401	\$818,401	\$818,401	\$818,401	\$818,401	\$818,401
3.	Less: Accumulated Depreciation	(717,286)	(734,138)	(742,564)	(750,990)	(759,416)	(767,842)	(776,268)	(784,694)	(793,120)	(801,546)	(809,972)	(818,401)	(818,401)	(818,401)
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$101,115	\$92,689	\$84,263	\$75,837	\$67,411	\$58,985	\$50,559	\$42,133	\$33,707	\$25,281	\$16,855	\$8,429	\$0	\$0
6.	Average Net Investment		96,902	88,476	80,050	71,624	63,198	54,772	46,346	37,920	29,494	21,068	12,642	4,215	
7.	Return on Average Net Investment		\$503	\$460	\$416	\$372	\$328	\$285	\$241	\$197	\$153	\$109	\$66	\$22	\$3,152
	a. Equity Component Grossed Up For Taxes (B)		131	120	108	97	86	74	63	51	40	29	17	6	822
	b. Debt Component Grossed Up For Taxes (C)		8,426	8,426	8,426	8,426	8,426	8,426	8,426	8,426	8,426	8,426	8,426	8,426	8,426
8.	Investment Expenses		0	0	0	0	0	0	0	0	0	0	0	0	0
	a. Depreciation (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		9,060	9,006	8,950	8,895	8,840	8,785	8,730	8,674	8,619	8,564	8,509	8,457	105,089
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		9,060	9,006	8,950	8,895	8,840	8,785	8,730	8,674	8,619	8,564	8,509	8,457	105,089
10.	Energy Jurisdictional Factor		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
11.	Demand Jurisdictional Factor		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
12.	Retail Energy-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (F)		9,060	9,006	8,950	8,895	8,840	8,785	8,730	8,674	8,619	8,564	8,509	8,457	105,089
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$9,060	\$9,006	\$8,950	\$8,895	\$8,840	\$8,785	\$8,730	\$8,674	\$8,619	\$8,564	\$8,509	\$8,457	\$105,089

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.40
- (B) Line 6 x 6.2333% x 1/12. Based on ROE of 10.25% and weighted income tax rate of 23.793% (expansion factor of 1.31559)
- (C) Line 6 x 1.6243% x 1/12
- (D) Applicable depreciation rate is 12.4%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of Final True-up Amount for the Period
January 2021 to December 2021

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	a. Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257
3.	Less: Accumulated Depreciation	(1,079,816)	(1,084,204)	(1,088,592)	(1,092,980)	(1,097,368)	(1,101,756)	(1,106,144)	(1,110,532)	(1,114,920)	(1,119,308)	(1,123,696)	(1,128,084)	(1,132,472)	(1,132,472)
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$236,441	\$232,053	\$227,665	\$223,277	\$218,889	\$214,501	\$210,113	\$205,725	\$201,337	\$196,949	\$192,561	\$188,173	\$183,785	\$183,785
6.	Average Net Investment		234,247	229,859	225,471	221,083	216,695	212,307	207,919	203,531	199,143	194,755	190,367	185,979	185,979
7.	Return on Average Net Investment		\$1,217	\$1,194	\$1,171	\$1,148	\$1,126	\$1,103	\$1,080	\$1,057	\$1,034	\$1,012	\$989	\$966	\$13,097
	a. Equity Component Grossed Up For Taxes (B)		317	311	305	299	293	287	281	275	270	264	258	252	3,412
	b. Debt Component Grossed Up For Taxes (C)		4,388	4,388	4,388	4,388	4,388	4,388	4,388	4,388	4,388	4,388	4,388	4,388	52,656
8.	Investment Expenses		0	0	0	0	0	0	0	0	0	0	0	0	0
	a. Depreciation (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		5,922	5,893	5,864	5,835	5,807	5,778	5,749	5,720	5,692	5,664	5,635	5,606	69,165
	a. Recoverable Costs Allocated to Energy		5,922	5,893	5,864	5,835	5,807	5,778	5,749	5,720	5,692	5,664	5,635	5,606	69,165
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1,0000000	1,0000000	1,0000000	1,0000000	1,0000000	1,0000000	1,0000000	1,0000000	1,0000000	1,0000000	1,0000000	1,0000000	1,0000000
11.	Demand Jurisdictional Factor		1,0000000	1,0000000	1,0000000	1,0000000	1,0000000	1,0000000	1,0000000	1,0000000	1,0000000	1,0000000	1,0000000	1,0000000	1,0000000
12.	Retail Energy-Related Recoverable Costs (E)		5,922	5,893	5,864	5,835	5,807	5,778	5,749	5,720	5,692	5,664	5,635	5,606	69,165
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$5,922	\$5,893	\$5,864	\$5,835	\$5,807	\$5,778	\$5,749	\$5,720	\$5,692	\$5,664	\$5,635	\$5,606	\$69,165

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.41
- (B) Line 6 x 6.2333% x 1/12. Based on ROE of 10.25% and weighted income tax rate of 23.793% (expansion factor of 1.31559)
- (C) Line 6 x 1.6243% x 1/12
- (D) Applicable depreciation rate is 4.0%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of Final True-up Amount for the Period
January 2021 to December 2021

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Cleanings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794
3.	Less: Accumulated Depreciation	(788,166)	(791,202)	(794,238)	(797,274)	(800,310)	(803,346)	(806,382)	(809,418)	(812,454)	(815,490)	(818,526)	(821,562)	(824,598)	(827,634)
4.	CWIP - Non-interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$196,628	\$193,592	\$190,556	\$187,520	\$184,484	\$181,448	\$178,412	\$175,376	\$172,340	\$169,304	\$166,268	\$163,232	\$160,196	\$157,160
6.	Average Net Investment		195,110	192,074	189,038	186,002	182,966	179,930	176,894	173,858	170,822	167,786	164,750	161,714	158,678
7.	Return on Average Net Investment		\$1,013	\$998	\$982	\$966	\$950	\$935	\$919	\$903	\$887	\$872	\$856	\$840	\$824
	a. Equity Component Grossed Up For Taxes (B)		264	260	256	252	248	244	239	235	231	227	223	219	215
	b. Debt Component Grossed Up For Taxes (C)														
8.	Investment Expenses		3,036	3,036	3,036	3,036	3,036	3,036	3,036	3,036	3,036	3,036	3,036	3,036	3,036
	a. Depreciation (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		4,313	4,294	4,274	4,254	4,234	4,215	4,194	4,174	4,154	4,135	4,115	4,095	4,075
	a. Recoverable Costs Allocated to Energy		4,313	4,294	4,274	4,254	4,234	4,215	4,194	4,174	4,154	4,135	4,115	4,095	4,075
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
11.	Demand Jurisdictional Factor		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
12.	Retail Energy-Related Recoverable Costs (E)		4,313	4,294	4,274	4,254	4,234	4,215	4,194	4,174	4,154	4,135	4,115	4,095	4,075
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
15.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$4,313	\$4,294	\$4,274	\$4,254	\$4,234	\$4,215	\$4,194	\$4,174	\$4,154	\$4,135	\$4,115	\$4,095	\$4,075

Notes:

- (A) Applicable depreciable base for Big Bend: account 312.42
- (B) Line 6 x 6.2333% x 1/12. Based on ROE of 10.25% and weighted income tax rate of 23.793% (expansion factor of 1.31559)
- (C) Line 6 x 1.6243% x 1/12
- (D) Applicable depreciation rate is 3.7%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

Tampa Electric Company
 Environmental/Cost Recovery Clause (ECRC)
 Calculation of Final True-up Amount for the Period
January 2021 to December 2021

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737
3.	Less: Accumulated Depreciation	(62,419)	(63,003)	(63,003)	(63,295)	(63,587)	(63,879)	(64,171)	(64,463)	(64,755)	(65,047)	(65,339)	(65,631)	(65,923)	(65,923)
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$58,318	\$57,734	\$57,734	\$57,442	\$57,150	\$56,858	\$56,566	\$56,274	\$55,982	\$55,690	\$55,398	\$55,106	\$54,814	\$54,814
6.	Average Net Investment	58,172	57,880	57,880	57,588	57,296	57,004	56,712	56,420	56,128	55,836	55,544	55,252	54,960	54,960
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)	\$302	\$301	\$301	\$299	\$298	\$296	\$295	\$293	\$292	\$290	\$289	\$287	\$285	\$3,527
	b. Debt Component Grossed Up For Taxes (C)	79	78	78	78	78	77	77	76	76	76	75	75	74	919
8.	Investment Expenses														
	a. Depreciation (D)	292	292	292	292	292	292	292	292	292	292	292	292	292	3,504
	b. Amortization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)	673	671	671	669	668	665	664	661	660	658	656	654	651	7,950
	a. Recoverable Costs Allocated to Energy	673	671	671	669	668	665	664	661	660	658	656	654	651	7,950
	b. Recoverable Costs Allocated to Demand	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
11.	Demand Jurisdictional Factor	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
12.	Retail Energy-Related Recoverable Costs (E)	673	671	671	669	668	665	664	661	660	658	656	654	651	7,950
13.	Retail Demand-Related Recoverable Costs (F)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)	\$673	\$671	\$671	\$669	\$668	\$665	\$664	\$661	\$660	\$658	\$656	\$654	\$651	\$7,950

Notes:

- (A) Applicable depreciable base for Big Bend; account 311.40
- (B) Line 6 x 6.2333% x 1/12. Based on ROE of 10.25% and weighted income tax rate of 23.793% (expansion factor of 1.31559)
- (C) Line 6 x 1.6243% x 1/12
- (D) Applicable depreciation rate is 2.9%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of Final True-up Amount for the Period
January 2021 to December 2021

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other - AFUDC (excl from CWIP)		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$95,255,242	\$95,255,242	\$95,255,242	\$95,255,242	\$95,255,242	\$95,255,242	\$95,255,242	\$95,255,242	\$95,255,242	\$95,255,242	\$95,255,242	\$95,255,242	\$95,255,242	\$28,490,542
3.	Less: Accumulated Depreciation	(64,503,293)	(64,765,212)	(65,027,131)	(65,289,050)	(65,550,969)	(65,812,888)	(66,074,807)	(66,336,726)	(66,598,645)	(66,860,564)	(67,122,483)	(67,384,402)	(67,646,321)	(20,232,926)
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$30,751,949	\$30,490,030	\$30,228,111	\$29,966,192	\$29,704,273	\$29,442,354	\$29,180,435	\$28,918,516	\$28,656,597	\$28,394,678	\$28,132,759	\$27,870,840	\$27,608,921	\$8,257,617
6.	Average Net Investment		30,620,989	30,359,070	30,097,151	29,835,232	29,573,313	29,311,394	29,049,475	28,787,556	28,525,637	28,263,718	28,001,799	18,064,228	
7.	Return on Average Net Investment		\$159,058	\$157,698	\$156,337	\$154,977	\$153,616	\$152,256	\$150,895	\$149,535	\$148,174	\$146,814	\$145,453	\$93,833	\$1,768,646
	a. Equity Component Grossed Up For Taxes (B)		41,448	41,094	40,739	40,384	40,030	39,675	39,321	38,966	38,612	38,257	37,903	24,451	460,880
	b. Debt Component Grossed Up For Taxes (C)														
8.	Investment Expenses														
	a. Depreciation (D)		261,919	261,919	261,919	261,919	261,919	261,919	261,919	261,919	261,919	261,919	261,919	261,919	3,143,028
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		462,425	460,711	458,995	457,280	455,565	453,850	452,135	450,420	448,705	446,990	445,275	380,203	5,372,554
	a. Recoverable Costs Allocated to Energy		462,425	460,711	458,995	457,280	455,565	453,850	452,135	450,420	448,705	446,990	445,275	380,203	5,372,554
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
11.	Demand Jurisdictional Factor		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
12.	Retail Energy-Related Recoverable Costs (E)		462,425	460,711	458,995	457,280	455,565	453,850	452,135	450,420	448,705	446,990	445,275	380,203	5,372,554
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$462,425	\$460,711	\$458,995	\$457,280	\$455,565	\$453,850	\$452,135	\$450,420	\$448,705	\$446,990	\$445,275	\$380,203	\$5,372,554

Notes:
 (A) Applicable depreciable base for surviving Big Bend assets; accounts 311.46 (\$141,968), 312.46 (\$28,341,531), and 315.46 (\$7,043). NBV of Retired Assets 311.46 (\$77,104), 312.46 (\$19,101,520), 315.46 (\$172,680)
 (B) Line 6 x 6.2333% x 1/12. Based on ROE of 10.25% and weighted income tax rate of 23.793% (expansion factor of 1.31559)
 (C) Line 6 x 1.6243% x 1/12
 (D) Applicable depreciation rates for surviving assets are 2.9%, 4.3%, and 3.5%
 (E) Line 9a x Line 10
 (F) Line 9b x Line 11

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of Final True-up Amount for the Period
January 2021 to December 2021

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	a. Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$22,653,929	\$22,653,929	\$22,653,929	\$22,653,929	\$22,653,929	\$22,653,929	\$22,653,929	\$22,653,929	\$22,653,929	\$22,653,929	\$22,653,929	\$22,653,929	\$22,653,929	\$22,653,929
3.	Less: Accumulated Depreciation	(10,488,770)	(10,536,417)	(10,584,064)	(10,631,711)	(10,679,358)	(10,727,005)	(10,774,652)	(10,822,299)	(10,869,946)	(10,917,593)	(10,965,240)	(11,012,887)	(11,060,534)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$12,165,159	\$12,117,512	\$12,069,865	\$12,022,218	\$11,974,571	\$11,926,924	\$11,879,277	\$11,831,630	\$11,783,983	\$11,736,336	\$11,688,689	\$11,641,042	\$11,593,395	
6.	Average Net Investment	12,141,336	12,093,689	12,046,042	11,998,395	11,950,748	11,903,101	11,855,454	11,807,807	11,760,160	11,712,513	11,664,866	11,617,219		
7.	Return on Average Net Investment		\$63,067	\$62,820	\$62,572	\$62,325	\$62,077	\$61,830	\$61,582	\$61,335	\$61,087	\$60,840	\$60,592	\$60,345	\$740,472
	a. Equity Component Grossed Up For Taxes (B)		16,434	16,370	16,305	16,241	16,176	16,112	16,047	15,983	15,918	15,854	15,789	15,725	192,954
	b. Debt Component Grossed Up For Taxes (C)		47,647	47,647	47,647	47,647	47,647	47,647	47,647	47,647	47,647	47,647	47,647	47,647	571,764
8.	Investment Expenses		0	0	0	0	0	0	0	0	0	0	0	0	0
	a. Depreciation (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)	127,148	126,837	126,524	126,213	125,900	125,589	125,276	124,965	124,652	124,341	124,028	123,717	123,404	1,505,190
	a. Recoverable Costs Allocated to Energy	127,148	126,837	126,524	126,213	125,900	125,589	125,276	124,965	124,652	124,341	124,028	123,717	123,404	1,505,190
	b. Recoverable Costs Allocated to Demand	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
11.	Demand Jurisdictional Factor	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
12.	Retail Energy-Related Recoverable Costs (E)	127,148	126,837	126,524	126,213	125,900	125,589	125,276	124,965	124,652	124,341	124,028	123,717	123,404	1,505,190
13.	Retail Demand-Related Recoverable Costs (F)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)	\$127,148	\$126,837	\$126,524	\$126,213	\$125,900	\$125,589	\$125,276	\$124,965	\$124,652	\$124,341	\$124,028	\$123,717	\$123,404	\$1,505,190

Notes:

- (A) Applicable depreciable base for Big Bend: accounts 312.45 (\$21,855,886), 311.45 (\$40,016), 316.40 (\$71,401), 315.45 (\$594,901), 312.42 (\$1,637), and 312.40 (\$90,088).
- (B) Line 6 x 6.2333% x 1/12. Based on ROE of 10.25% and weighted income tax rate of 23.793% (expansion factor of 1.31559)
- (C) Line 6 x 1.6243% x 1/12
- (D) Applicable depreciation rate is 2.5%, 2.0%, 4.2%, 3.1%, 3.7%, and 3.4%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of Final True-up Amount for the Period
January 2021 to December 2021

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	a. Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$3,190,852	\$3,190,852	\$3,190,852	\$3,190,852	\$3,190,852	\$3,190,852	\$3,190,852	\$3,190,852	\$3,190,852	\$3,190,852	\$3,190,852	\$3,190,852	\$3,190,852	\$3,190,852
3.	Less: Accumulated Depreciation	1,505,355	1,495,171	1,484,987	1,474,803	1,464,619	1,454,435	1,444,251	1,434,067	1,423,883	1,413,699	1,403,515	1,393,331	1,383,147	1,372,963
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$4,696,207	\$4,696,207	\$4,696,207	\$4,696,207	\$4,696,207	\$4,696,207	\$4,696,207	\$4,696,207	\$4,696,207	\$4,696,207	\$4,696,207	\$4,696,207	\$4,696,207	\$4,696,207
6.	Average Net Investment	4,691,115	4,680,931	4,670,747	4,660,563	4,650,379	4,640,195	4,630,011	4,619,827	4,609,643	4,599,459	4,589,275	4,579,091	4,568,907	4,558,723
7.	Return on Average Net Investment		\$24,368	\$24,315	\$24,262	\$24,209	\$24,156	\$24,103	\$24,050	\$23,997	\$23,944	\$23,892	\$23,839	\$23,786	\$23,733
	a. Equity Component Grossed Up For Taxes (B)		6,350	6,336	6,322	6,308	6,295	6,281	6,267	6,253	6,240	6,226	6,212	6,198	6,184
	b. Debt Component Grossed Up For Taxes (C)		10,184	10,184	10,184	10,184	10,184	10,184	10,184	10,184	10,184	10,184	10,184	10,184	10,184
8.	Investment Expenses		0	0	0	0	0	0	0	0	0	0	0	0	0
	a. Depreciation (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)	40,902	40,835	40,768	40,701	40,635	40,568	40,501	40,434	40,368	40,302	40,235	40,168	40,101	40,034
	a. Recoverable Costs Allocated to Energy	40,902	40,835	40,768	40,701	40,635	40,568	40,501	40,434	40,368	40,302	40,235	40,168	40,101	40,034
	b. Recoverable Costs Allocated to Demand	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
11.	Demand Jurisdictional Factor	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
12.	Retail Energy-Related Recoverable Costs (E)	40,902	40,835	40,768	40,701	40,635	40,568	40,501	40,434	40,368	40,302	40,235	40,168	40,101	40,034
13.	Retail Demand-Related Recoverable Costs (F)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)	\$40,902	\$40,835	\$40,768	\$40,701	\$40,635	\$40,568	\$40,501	\$40,434	\$40,368	\$40,302	\$40,235	\$40,168	\$40,101	\$40,034

Notes:

- (A) Applicable depreciable base for Big Bend; accounts 312.41 (\$1,675,171), 312.42 (\$1,075,718), and 312.43 (\$439,963).
- (B) Line 6 x 6.2333% x 1/12. Based on ROE of 10.25% and weighted income tax rate of 23.793% (expansion factor of 1.31559).
- (C) Line 6 x 1.6243% x 1/12
- (D) Applicable depreciation rate is 4.0%, 3.7%, and 3.5%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of Final True-up Amount for the Period
January 2021 to December 2021
 Return on Capital Investments, Depreciation and Taxes
 For Project: PM Minimization and Monitoring
 (In Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$19,757,750	\$19,757,750	\$19,757,750	\$19,757,750	\$19,757,750	\$19,757,750	\$19,757,750	\$19,757,750	\$19,757,750	\$19,757,750	\$19,757,750	\$19,757,750	\$19,757,750	\$19,757,750
3.	Less: Accumulated Depreciation	(7,275,250)	(7,336,122)	(7,396,994)	(7,457,866)	(7,518,738)	(7,579,610)	(7,640,482)	(7,701,354)	(7,762,226)	(7,823,098)	(7,883,970)	(7,944,842)	(8,005,714)	
4.	CWIP - Non-interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$12,482,500	\$12,421,628	\$12,360,756	\$12,299,884	\$12,239,012	\$12,178,140	\$12,117,268	\$12,056,396	\$11,995,524	\$11,934,652	\$11,873,780	\$11,812,908	\$11,752,036	
6.	Average Net Investment		12,452,064	12,391,192	12,330,320	12,269,448	12,208,576	12,147,704	12,086,832	12,025,960	11,965,088	11,904,216	11,843,344	11,782,472	
7.	Return on Average Net Investment		\$64,681	\$64,385	\$64,049	\$63,733	\$63,416	\$63,100	\$62,784	\$62,468	\$62,152	\$61,835	\$61,519	\$61,203	\$755,305
	a. Equity Component Grossed Up For Taxes (B)		16,855	16,773	16,690	16,608	16,525	16,443	16,361	16,278	16,196	16,113	16,031	15,949	196,822
	b. Debt Component Grossed Up For Taxes (C)		60,872	60,872	60,872	60,872	60,872	60,872	60,872	60,872	60,872	60,872	60,872	60,872	730,464
8.	Investment Expenses														
	a. Depreciation (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		142,408	142,010	141,611	141,213	140,813	140,415	140,017	139,618	139,220	138,820	138,422	138,024	1,682,591
	a. Recoverable Costs Allocated to Energy		142,408	142,010	141,611	141,213	140,813	140,415	140,017	139,618	139,220	138,820	138,422	138,024	1,682,591
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
11.	Demand Jurisdictional Factor		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
12.	Retail Energy-Related Recoverable Costs (E)		142,408	142,010	141,611	141,213	140,813	140,415	140,017	139,618	139,220	138,820	138,422	138,024	1,682,591
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$142,408	\$142,010	\$141,611	\$141,213	\$140,813	\$140,415	\$140,017	\$139,618	\$139,220	\$138,820	\$138,422	\$138,024	\$1,682,591

Notes:
 (A) Applicable depreciable base for Big Bend: accounts 312.41 (\$5,831,465), 312.42 (\$5,153,072), 312.43 (\$7,875,560), 315.41 (\$17,504), 315.44 (\$351,594), and 315.43 (\$528,554).
 (B) Line 6 x 6.2333% x 1/12. Based on ROE of 10.25% and weighted income tax rate of 23.793% (expansion factor of 1.31559)
 (C) Line 6 x 1.6243% x 1/12
 (D) Applicable depreciation rate is 4.0%, 3.7%, 3.5%, 3.5%, 3.2%, and 3.6%
 (E) Line 9a x Line 10
 (F) Line 9b x Line 11

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of Final True-up Amount for the Period
January 2021 to December 2021

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	a. Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473
3.	Less: Accumulated Depreciation	(895,674)	(900,098)	(904,522)	(908,946)	(913,370)	(917,794)	(922,218)	(926,642)	(931,066)	(935,490)	(939,914)	(944,338)	(948,762)	(948,762)
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$665,799	\$661,375	\$656,951	\$652,527	\$648,103	\$643,679	\$639,255	\$634,831	\$630,407	\$625,983	\$621,559	\$617,135	\$612,711	\$612,711
6.	Average Net Investment		663,587	659,163	654,739	650,315	645,891	641,467	637,043	632,619	628,195	623,771	619,347	614,923	614,923
7.	Return on Average Net Investment		\$3,447	\$3,424	\$3,401	\$3,378	\$3,355	\$3,332	\$3,309	\$3,286	\$3,263	\$3,240	\$3,217	\$3,194	\$3,194
	a. Equity Component Grossed Up For Taxes (B)		898	892	886	880	874	868	862	856	850	844	838	832	832
	b. Debt Component Grossed Up For Taxes (C)		4,424	4,424	4,424	4,424	4,424	4,424	4,424	4,424	4,424	4,424	4,424	4,424	4,424
8.	Investment Expenses		0	0	0	0	0	0	0	0	0	0	0	0	0
	a. Depreciation (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		8,769	8,740	8,711	8,682	8,653	8,624	8,595	8,566	8,537	8,508	8,479	8,450	8,450
	a. Recoverable Costs Allocated to Energy		8,769	8,740	8,711	8,682	8,653	8,624	8,595	8,566	8,537	8,508	8,479	8,450	8,450
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
11.	Demand Jurisdictional Factor		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
12.	Retail Energy-Related Recoverable Costs (E)		8,769	8,740	8,711	8,682	8,653	8,624	8,595	8,566	8,537	8,508	8,479	8,450	8,450
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$8,769	\$8,740	\$8,711	\$8,682	\$8,653	\$8,624	\$8,595	\$8,566	\$8,537	\$8,508	\$8,479	\$8,450	\$8,450

Notes:

- (A) Applicable depreciable base for Polk; account 342.81
- (B) Line 6 x 6.2333% x 1/12. Based on ROE of 10.25% and weighted income tax rate of 23.793% (expansion factor of 1.31559)
- (C) Line 6 x 1.6243% x 1/12
- (D) Applicable depreciation rate is 3.4%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of Final True-up Amount for the Period
January 2021 to December 2021

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	a. Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$2,558,730	\$2,558,730	\$2,558,730	\$2,558,730	\$2,558,730	\$2,558,730	\$2,558,730	\$2,558,730	\$2,558,730	\$2,558,730	\$2,558,730	\$2,558,730	\$2,558,730	\$2,558,730
3.	Less: Accumulated Depreciation	(1,139,726)	(1,148,123)	(1,152,520)	(1,158,917)	(1,165,314)	(1,171,711)	(1,178,108)	(1,184,505)	(1,190,902)	(1,197,299)	(1,203,696)	(1,210,093)	(1,216,490)	(1,216,490)
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$1,419,004	\$1,412,607	\$1,406,210	\$1,399,813	\$1,393,416	\$1,387,019	\$1,380,622	\$1,374,225	\$1,367,828	\$1,361,431	\$1,355,034	\$1,348,637	\$1,342,240	\$1,342,240
6.	Average Net Investment		1,415,806	1,409,409	1,403,012	1,396,615	1,390,218	1,383,821	1,377,424	1,371,027	1,364,630	1,358,233	1,351,836	1,345,439	1,345,439
7.	Return on Average Net Investment		\$7,354	\$7,321	\$7,288	\$7,255	\$7,221	\$7,188	\$7,155	\$7,122	\$7,088	\$7,055	\$7,022	\$6,989	\$6,958
	a. Equity Component Grossed Up For Taxes (B)		1,916	1,908	1,899	1,890	1,882	1,873	1,864	1,856	1,847	1,838	1,830	1,821	1,821
	b. Debt Component Grossed Up For Taxes (C)		6,397	6,397	6,397	6,397	6,397	6,397	6,397	6,397	6,397	6,397	6,397	6,397	6,397
8.	Investment Expenses		0	0	0	0	0	0	0	0	0	0	0	0	0
	a. Depreciation (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		15,667	15,626	15,584	15,542	15,500	15,458	15,416	15,375	15,332	15,290	15,249	15,207	15,207
	a. Recoverable Costs Allocated to Energy		15,667	15,626	15,584	15,542	15,500	15,458	15,416	15,375	15,332	15,290	15,249	15,207	15,207
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
11.	Demand Jurisdictional Factor		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
12.	Retail Energy-Related Recoverable Costs (E)		15,667	15,626	15,584	15,542	15,500	15,458	15,416	15,375	15,332	15,290	15,249	15,207	15,207
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$15,667	\$15,626	\$15,584	\$15,542	\$15,500	\$15,458	\$15,416	\$15,375	\$15,332	\$15,290	\$15,249	\$15,207	\$15,207

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.44
- (B) Line 6 x 6.2333% x 1/12. Based on ROE of 10.25% and weighted income tax rate of 23.793% (expansion factor of 1.31559)
- (C) Line 6 x 1.6243% x 1/12
- (D) Applicable depreciation rate is 3.0%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of Final True-up Amount for the Period
January 2021 to December 2021

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	a. Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$1,649,121	\$1,649,121	\$1,649,121	\$1,649,121	\$1,649,121	\$1,649,121	\$1,649,121	\$1,649,121	\$1,649,121	\$1,649,121	\$1,649,121	\$1,649,121	\$1,649,121	\$1,649,121
3.	Less: Accumulated Depreciation	(863,521)	(869,018)	(874,515)	(880,012)	(885,509)	(891,006)	(896,503)	(902,000)	(907,497)	(912,994)	(918,491)	(923,988)	(929,485)	(929,485)
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$785,600	\$780,103	\$774,606	\$769,109	\$763,612	\$758,115	\$752,618	\$747,121	\$741,624	\$736,127	\$730,630	\$725,133	\$719,636	\$719,636
6.	Average Net Investment		782,852	777,355	771,858	766,361	760,864	755,367	749,870	744,373	738,876	733,379	727,882	722,385	722,385
7.	Return on Average Net Investment		\$4,066	\$4,038	\$4,009	\$3,981	\$3,952	\$3,924	\$3,895	\$3,867	\$3,838	\$3,809	\$3,781	\$3,752	\$3,752
	a. Equity Component Grossed Up For Taxes (B)		1,060	1,052	1,045	1,037	1,030	1,022	1,015	1,008	1,000	993	985	978	978
	b. Debt Component Grossed Up For Taxes (C)		5,497	5,497	5,497	5,497	5,497	5,497	5,497	5,497	5,497	5,497	5,497	5,497	5,497
8.	Investment Expenses		0	0	0	0	0	0	0	0	0	0	0	0	0
	a. Depreciation (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		10,623	10,587	10,551	10,515	10,479	10,443	10,407	10,372	10,335	10,299	10,263	10,227	125,101
	a. Recoverable Costs Allocated to Energy		10,623	10,587	10,551	10,515	10,479	10,443	10,407	10,372	10,335	10,299	10,263	10,227	125,101
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
11.	Demand Jurisdictional Factor		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
12.	Retail Energy-Related Recoverable Costs (E)		10,623	10,587	10,551	10,515	10,479	10,443	10,407	10,372	10,335	10,299	10,263	10,227	125,101
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$10,623	\$10,587	\$10,551	\$10,515	\$10,479	\$10,443	\$10,407	\$10,372	\$10,335	\$10,299	\$10,263	\$10,227	\$125,101

Notes:

- (A) Applicable depreciable base for Big Bend: account 312.41
- (B) Line 6 x 6.2333% x 1/12. Based on ROE of 10.25% and weighted income tax rate of 23.793% (expansion factor of 1.31559)
- (C) Line 6 x 1.6243% x 1/12
- (D) Applicable depreciation rate is 4.0%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of Final True-up Amount for the Period
January 2021 to December 2021

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887
3.	Less: Accumulated Depreciation	(769,892)	(774,769)	(779,646)	(784,523)	(789,400)	(794,277)	(799,154)	(804,031)	(808,908)	(813,785)	(818,662)	(823,539)	(828,416)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$811,995	\$807,118	\$802,241	\$797,364	\$792,487	\$787,610	\$782,733	\$777,856	\$772,979	\$768,102	\$763,225	\$758,348	\$753,471	
6.	Average Net Investment		809,557	804,680	799,803	794,926	790,049	785,172	780,295	775,418	770,541	765,664	760,787	755,910	
7.	Return on Average Net Investment		\$4,205	\$4,180	\$4,155	\$4,129	\$4,104	\$4,079	\$4,053	\$4,028	\$4,003	\$3,977	\$3,952	\$3,927	\$48,792
	a. Equity Component Grossed Up For Taxes (B)		1,096	1,089	1,083	1,076	1,069	1,063	1,056	1,050	1,043	1,036	1,030	1,023	12,714
	b. Debt Component Grossed Up For Taxes (C)		4,877	4,877	4,877	4,877	4,877	4,877	4,877	4,877	4,877	4,877	4,877	4,877	58,524
8.	Investment Expenses														
	a. Depreciation (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		10,178	10,146	10,115	10,082	10,050	10,019	9,986	9,955	9,923	9,890	9,859	9,827	120,030
	a. Recoverable Costs Allocated to Energy		10,178	10,146	10,115	10,082	10,050	10,019	9,986	9,955	9,923	9,890	9,859	9,827	120,030
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1,0000000	1,0000000	1,0000000	1,0000000	1,0000000	1,0000000	1,0000000	1,0000000	1,0000000	1,0000000	1,0000000	1,0000000	1,0000000
11.	Demand Jurisdictional Factor		1,0000000	1,0000000	1,0000000	1,0000000	1,0000000	1,0000000	1,0000000	1,0000000	1,0000000	1,0000000	1,0000000	1,0000000	1,0000000
12.	Retail Energy-Related Recoverable Costs (E)		10,178	10,146	10,115	10,082	10,050	10,019	9,986	9,955	9,923	9,890	9,859	9,827	120,030
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$10,178	\$10,146	\$10,115	\$10,082	\$10,050	\$10,019	\$9,986	\$9,955	\$9,923	\$9,890	\$9,859	\$9,827	\$120,030

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.42
- (B) Line 6 x 6.2333% x 1/12. Based on ROE of 10.25% and weighted income tax rate of 23.793% (expansion factor of 1.31559)
- (C) Line 6 x 1.6243% x 1/12
- (D) Applicable depreciation rate is 3.7%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of Final True-up Amount for the Period
January 2021 to December 2021

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	a. Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$2,706,507	\$2,706,507	\$2,706,507	\$2,706,507	\$2,706,507	\$2,706,507	\$2,706,507	\$2,706,507	\$2,706,507	\$2,706,507	\$2,706,507	\$2,706,507	\$2,706,507	\$2,706,507
3.	Less: Accumulated Depreciation	(1,118,510)	(1,126,463)	(1,134,416)	(1,142,369)	(1,150,322)	(1,158,275)	(1,166,228)	(1,174,181)	(1,182,134)	(1,190,087)	(1,198,040)	(1,205,993)	(1,213,946)	(1,213,946)
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$1,587,997	\$1,580,044	\$1,572,091	\$1,564,138	\$1,556,185	\$1,548,232	\$1,540,279	\$1,532,326	\$1,524,373	\$1,516,420	\$1,508,467	\$1,500,514	\$1,492,561	\$1,492,561
6.	Average Net Investment	1,584,021	1,576,068	1,568,115	1,560,162	1,552,209	1,544,256	1,536,303	1,528,350	1,520,397	1,512,444	1,504,491	1,496,538	1,488,585	1,480,632
7.	Return on Average Net Investment		\$8,228	\$8,187	\$8,145	\$8,104	\$8,063	\$8,022	\$7,980	\$7,939	\$7,898	\$7,856	\$7,815	\$7,774	\$7,733
	a. Equity Component Grossed Up For Taxes (B)		2,144	2,133	2,123	2,112	2,101	2,090	2,080	2,069	2,058	2,047	2,036	2,026	2,016
	b. Debt Component Grossed Up For Taxes (C)		7,953	7,953	7,953	7,953	7,953	7,953	7,953	7,953	7,953	7,953	7,953	7,953	7,953
8.	Investment Expenses		0	0	0	0	0	0	0	0	0	0	0	0	0
	a. Depreciation (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)	18,325	18,273	18,221	18,169	18,117	18,065	18,013	18,013	17,961	17,909	17,856	17,804	17,753	17,701
	a. Recoverable Costs Allocated to Energy	18,325	18,273	18,221	18,169	18,117	18,065	18,013	18,013	17,961	17,909	17,856	17,804	17,753	17,701
	b. Recoverable Costs Allocated to Demand	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
11.	Demand Jurisdictional Factor	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
12.	Retail Energy-Related Recoverable Costs (E)	18,325	18,273	18,221	18,169	18,117	18,065	18,013	18,013	17,961	17,909	17,856	17,804	17,753	17,701
13.	Retail Demand-Related Recoverable Costs (F)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)	\$18,325	\$18,273	\$18,221	\$18,169	\$18,117	\$18,065	\$18,013	\$18,013	\$17,961	\$17,909	\$17,856	\$17,804	\$17,753	\$17,701

Notes:

- (A) Applicable depreciable base for Big Bend: accounts 312.43 (\$1,995,677) and 315.43 (\$710,830).
- (B) Line 6 x 6.2333% x 1/12. Based on ROE of 10.25% and weighted income tax rate of 23.793% (expansion factor of 1.31559).
- (C) Line 6 x 1.6243% x 1/12
- (D) Applicable depreciation rate is 3.5% and 3.6%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of Final True-up Amount for the Period
January 2021 to December 2021

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	a. Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$85,719,102	\$85,719,102	\$85,719,102	\$85,719,102	\$85,719,102	\$85,719,102	\$85,719,102	\$85,719,102	\$85,719,102	\$85,719,102	\$85,719,102	\$85,719,102	\$85,719,102	\$0
3.	Less: Accumulated Depreciation	(39,979,614)	(40,288,780)	(40,597,946)	(40,907,112)	(41,216,278)	(41,525,444)	(41,834,610)	(42,143,776)	(42,452,942)	(42,762,108)	(43,071,274)	(43,380,440)	(43,689,606)	0
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$45,739,488	\$45,430,322	\$45,121,156	\$44,811,990	\$44,502,824	\$44,193,658	\$43,884,492	\$43,575,326	\$43,266,160	\$42,956,994	\$42,647,828	\$42,338,662	\$42,029,496	\$0
6.	Average Net Investment	45,584,905	45,275,739	44,966,573	44,657,407	44,348,241	44,039,075	43,729,909	43,420,743	43,111,577	42,802,411	42,493,245	42,184,079	41,874,913	21,169,331
7.	Return on Average Net Investment		\$236,787	\$235,181	\$233,575	\$231,969	\$230,363	\$228,757	\$227,151	\$225,545	\$223,939	\$222,334	\$220,728	\$219,122	\$2,626,291
	a. Equity Component Grossed Up For Taxes (B)		61,703	61,284	60,866	60,448	60,029	59,611	59,192	58,774	58,355	57,937	57,518	57,099	28,654
	b. Debt Component Grossed Up For Taxes (C)		175,084	173,897	172,709	171,521	170,334	169,146	167,958	166,770	165,582	164,394	163,206	162,018	18,787
8.	Investment Expenses		309,166	309,166	309,166	309,166	309,166	309,166	309,166	309,166	309,166	309,166	309,166	309,166	3,709,992
	a. Depreciation (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		607,656	605,631	603,607	601,583	599,558	597,534	595,509	593,485	591,460	589,437	587,412	585,387	7,020,654
	a. Recoverable Costs Allocated to Energy		607,656	605,631	603,607	601,583	599,558	597,534	595,509	593,485	591,460	589,437	587,412	585,387	7,020,654
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
11.	Demand Jurisdictional Factor		0	0	0	0	0	0	0	0	0	0	0	0	0
12.	Retail Energy-Related Recoverable Costs (E)		607,656	605,631	603,607	601,583	599,558	597,534	595,509	593,485	591,460	589,437	587,412	585,387	7,020,654
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$607,656	\$605,631	\$603,607	\$601,583	\$599,558	\$597,534	\$595,509	\$593,485	\$591,460	\$589,437	\$587,412	\$585,387	\$7,020,654

Notes:
 (A) Applicable depreciable base for Big Bend: account 311.151 (\$0), 312.511 (\$0), and 316.511 (\$0). Asset Transferred to CETM on 12/31/21 in accordance with 2021 Settlement Agreement, Order No. PSC-2021-0423-S-EI.
 (B) Line 6 x 6.2333% x 1/12. Based on ROE of 10.25% and weighted income tax rate of 23.793% (expansion factor of 1.31559)
 (C) Line 6 x 1.6243% x 1/12
 (D) Applicable depreciation rate is 4.1%, 4.3%, 4.8% and 4.1%
 (E) Line 9a x Line 10
 (F) Line 9b x Line 11

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of Final True-up Amount for the Period
January 2021 to December 2021

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	a. Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$96,538,133	\$96,538,133	\$96,538,133	\$96,538,133	\$96,538,133	\$96,538,133	\$96,538,133	\$96,538,133	\$96,538,133	\$96,538,133	\$96,538,133	\$96,538,133	\$96,538,133	\$0
3.	Less: Accumulated Depreciation	(42,023,760)	(42,336,137)	(42,648,514)	(42,960,891)	(43,273,268)	(43,585,645)	(43,898,022)	(44,210,399)	(44,522,776)	(44,835,153)	(45,147,530)	(45,459,907)	(45,772,284)	0
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$54,514,373	\$54,201,996	\$53,889,619	\$53,577,242	\$53,264,865	\$52,952,488	\$52,640,111	\$52,327,734	\$52,015,357	\$51,702,980	\$51,390,603	\$51,078,226	\$50,765,849	\$0
6.	Average Net Investment		54,358,184	54,045,807	53,733,430	53,421,053	53,108,676	52,796,299	52,483,922	52,171,545	51,859,168	51,546,791	51,234,414	50,922,037	25,539,113
7.	Return on Average Net Investment		\$282,359	\$280,736	\$279,114	\$277,491	\$275,869	\$274,246	\$272,623	\$271,001	\$269,378	\$267,756	\$266,133	\$264,510	\$3,149,367
	a. Equity Component Grossed Up For Taxes (B)		73,578	73,156	72,733	72,310	71,887	71,464	71,041	70,619	70,196	69,773	69,350	68,927	820,676
	b. Debt Component Grossed Up For Taxes (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
8.	Investment Expenses		312,377	312,377	312,377	312,377	312,377	312,377	312,377	312,377	312,377	312,377	312,377	312,377	3,748,524
	a. Depreciation (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		688,314	686,269	684,224	682,178	680,133	678,087	676,041	673,997	671,951	669,906	667,860	665,814	7,718,567
	a. Recoverable Costs Allocated to Energy		688,314	686,269	684,224	682,178	680,133	678,087	676,041	673,997	671,951	669,906	667,860	665,814	7,718,567
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
11.	Demand Jurisdictional Factor		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
12.	Retail Energy-Related Recoverable Costs (E)		688,314	686,269	684,224	682,178	680,133	678,087	676,041	673,997	671,951	669,906	667,860	665,814	7,718,567
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$688,314	\$686,269	\$684,224	\$682,178	\$680,133	\$678,087	\$676,041	\$673,997	\$671,951	\$669,906	\$667,860	\$665,814	\$7,718,567

Notes:
 (A) Applicable depreciable base for Big Bend: account 311.52 (\$0), 312.52 (\$0), 315.52 (\$0), and 316.52 (\$0). Asset Transferred to CETM on 12/31/21 in accordance with 2021 Settlement Agreement, Order No. PSC-2021-0423-S-EI.
 (B) Line 6 x 6.2333% x 1/12. Based on ROE of 10.25% and weighted income tax rate of 23.793% (expansion factor of 1.31559)
 (C) Line 6 x 1.6243% x 1/12
 (D) Applicable depreciation rates are 3.5%, 4.0%, 4.1% and 3.7%.
 (E) Line 9a x Line 10
 (F) Line 9b x Line 11

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of Final True-up Amount for the Period
January 2021 to December 2021

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	a. Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$81,764,602	\$81,764,602	\$81,764,602	\$81,764,602	\$81,764,602	\$81,764,602	\$81,764,602	\$81,764,602	\$81,764,602	\$81,764,602	\$81,764,602	\$81,764,602	\$81,764,602	\$0
3.	Less: Accumulated Depreciation	(37,013,361)	(37,517,509)	(37,517,509)	(37,769,583)	(38,021,657)	(38,273,731)	(38,525,805)	(38,777,879)	(39,029,953)	(39,282,027)	(39,534,101)	(39,786,175)	(39,786,175)	0
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$44,751,241	\$44,247,093	\$44,247,093	\$43,995,019	\$43,742,945	\$43,490,871	\$43,238,797	\$42,986,723	\$42,734,649	\$42,482,575	\$42,230,501	\$41,978,427	\$41,978,427	\$0
6.	Average Net Investment	44,625,204	44,373,130	44,121,056	43,868,982	43,616,908	43,364,834	43,112,760	42,860,686	42,608,612	42,356,538	42,104,464	41,852,390	41,600,316	20,989,214
7.	Return on Average Net Investment		\$231,802	\$230,493	\$229,183	\$227,874	\$226,564	\$225,255	\$223,946	\$222,636	\$221,327	\$220,018	\$218,708	\$109,027	\$2,566,633
	a. Equity Component Grossed Up For Taxes (B)		60,404	60,063	59,722	59,380	59,039	58,698	58,357	58,016	57,674	57,333	56,992	28,411	674,089
	b. Debt Component Grossed Up For Taxes (C)														
8.	Investment Expenses		252,074	252,074	252,074	252,074	252,074	252,074	252,074	252,074	252,074	252,074	252,074	252,074	3,024,888
	a. Depreciation (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		544,280	542,630	540,979	539,328	537,677	536,027	534,377	532,726	531,075	529,425	527,774	389,512	6,285,810
	a. Recoverable Costs Allocated to Energy		544,280	542,630	540,979	539,328	537,677	536,027	534,377	532,726	531,075	529,425	527,774	389,512	6,285,810
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
11.	Demand Jurisdictional Factor		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
12.	Retail Energy-Related Recoverable Costs (E)		544,280	542,630	540,979	539,328	537,677	536,027	534,377	532,726	531,075	529,425	527,774	389,512	6,285,810
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$544,280	\$542,630	\$540,979	\$539,328	\$537,677	\$536,027	\$534,377	\$532,726	\$531,075	\$529,425	\$527,774	\$389,512	\$6,285,810

Notes:
 (A) Applicable depreciable base for Big Bend; account 311.53 (\$0), 312.53 (\$0), 315.53 (\$0), and 316.53 (\$0). Asset Transferred to CETM on 12/31/21 in accordance with 2021 Settlement Agreement, Order No.PSC-2021-0423-S-EI.
 (B) Line 6 x 6.2333% x 1/12. Based on ROE of 10.25% and weighted income tax rate of 23.793% (expansion factor of 1.31659)
 (C) Line 6 x 1.6243% x 1/12
 (D) Applicable depreciation rates are 3.1%, 3.9%, 4.0%, and 3.4%
 (E) Line 9a x Line 10
 (F) Line 9b x Line 11

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of Final True-up Amount for the Period
January 2021 to December 2021

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments		\$0	\$0	\$0	\$1,428	\$4,801	\$6,274	\$9,904	\$66,167	\$3,365	\$86,024	\$264,210	\$23,311	\$465,485
	a. Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$66,814,861	\$66,814,861	\$66,814,861	\$66,814,861	\$66,814,861	\$66,814,861	\$66,814,861	\$66,814,861	\$66,814,861	\$66,814,861	\$66,814,861	\$66,814,861	\$66,814,861	\$66,814,861
3.	Less: Accumulated Depreciation	(29,365,303)	(29,577,771)	(29,770,239)	(29,962,707)	(30,155,175)	(30,347,643)	(30,540,111)	(30,732,579)	(30,925,047)	(31,117,515)	(31,309,983)	(31,502,451)	(31,694,919)	(31,887,387)
4.	CWIP - Non-Interest Bearing	0	0	0	0	1,428	6,229	12,503	22,407	88,575	91,940	177,964	442,174	465,485	465,485
5.	Net Investment (Lines 2 + 3 + 4)	\$37,429,558	\$37,237,090	\$37,044,622	\$36,852,154	\$36,661,114	\$36,473,447	\$36,287,253	\$36,104,689	\$35,918,389	\$35,735,286	\$35,552,841	\$35,370,467	\$35,188,000	\$35,005,813
6.	Average Net Investment		37,333,324	37,140,856	36,948,388	36,756,634	36,567,280	36,380,350	36,195,971	36,014,539	35,833,837	35,653,064	35,472,291	35,291,518	35,110,745
7.	Return on Average Net Investment		\$193,925	\$192,925	\$191,925	\$190,929	\$189,946	\$188,975	\$188,017	\$187,215	\$186,396	\$185,628	\$184,868	\$184,111	\$183,354
	a. Equity Component Grossed Up For Taxes (B)		50,534	50,273	50,013	49,753	49,497	49,244	48,994	48,785	48,572	48,372	48,168	47,968	47,768
	b. Debt Component Grossed Up For Taxes (C)		192,468	192,468	192,468	192,468	192,468	192,468	192,468	192,468	192,468	192,468	192,468	192,468	192,468
8.	Investment Expenses		0	0	0	0	0	0	0	0	0	0	0	0	0
	a. Depreciation (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		436,927	435,666	434,406	433,150	431,911	430,687	429,479	428,468	427,436	426,468	425,498	424,528	423,558
	a. Recoverable Costs Allocated to Energy		436,927	435,666	434,406	433,150	431,911	430,687	429,479	428,468	427,436	426,468	425,498	424,528	423,558
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
11.	Demand Jurisdictional Factor		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
12.	Retail Energy-Related Recoverable Costs (E)		436,927	435,666	434,406	433,150	431,911	430,687	429,479	428,468	427,436	426,468	425,498	424,528	423,558
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$436,927	\$435,666	\$434,406	\$433,150	\$431,911	\$430,687	\$429,479	\$428,468	\$427,436	\$426,468	\$425,498	\$424,528	\$423,558

Notes:

- (A) Applicable depreciable base for Big Bend: accounts 311.54 (\$16,857,250), 312.54 (\$38,069,546), 315.54 (\$10,642,027), 316.54 (\$887,934), 315.40 (\$558,103).
- (B) Line 6 x 6.2333% x 1/12. Based on ROE of 10.25% and weighted income tax rate of 23.793% (expansion factor of 1.31559)
- (C) Line 6 x 1.6243% x 1/12
- (D) Applicable depreciation rate is 2.4%, 3.8%, 3.9%, 3.3%, 3.7%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of Final True-up Amount for the Period
January 2021 to December 2021

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$24,467,806	\$24,467,806	\$24,467,806	\$24,467,806	\$24,467,806	\$24,467,806	\$24,467,806	\$24,467,806	\$24,467,806	\$24,467,806	\$24,467,806	\$24,467,806	\$24,467,806	\$24,467,806
3.	Less: Accumulated Depreciation	(6,453,865)	(6,505,447)	(6,557,029)	(6,608,611)	(6,660,193)	(6,711,775)	(6,763,357)	(6,814,939)	(6,866,521)	(6,918,103)	(6,969,685)	(7,021,267)	(7,072,849)	(7,124,431)
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$18,013,941	\$17,962,359	\$17,910,777	\$17,859,195	\$17,807,613	\$17,756,031	\$17,704,449	\$17,652,867	\$17,601,285	\$17,549,703	\$17,498,121	\$17,446,539	\$17,394,957	\$17,343,375
6.	Average Net Investment	17,988,150	17,936,588	17,884,986	17,833,404	17,781,822	17,730,240	17,678,658	17,627,076	17,575,494	17,523,912	17,472,330	17,420,748	17,369,166	17,317,584
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)	\$93,438	\$93,170	\$92,902	\$92,634	\$92,366	\$92,098	\$91,830	\$91,562	\$91,294	\$91,027	\$90,759	\$90,491	\$90,223	\$90,000
b.	Debt Component Grossed Up For Taxes (C)	24,348	24,279	24,209	24,139	24,069	23,999	23,930	23,860	23,790	23,720	23,650	23,580	23,510	23,440
8.	Investment Expenses														
a.	Depreciation (D)	51,582	51,582	51,582	51,582	51,582	51,582	51,582	51,582	51,582	51,582	51,582	51,582	51,582	51,582
b.	Amortization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement	0	0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)	169,031	169,031	169,031	169,031	169,031	169,031	169,031	169,031	169,031	169,031	169,031	169,031	169,031	169,031
a.	Recoverable Costs Allocated to Energy	169,368	169,368	169,368	169,368	169,368	169,368	169,368	169,368	169,368	169,368	169,368	169,368	169,368	169,368
b.	Recoverable Costs Allocated to Demand	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
11.	Demand Jurisdictional Factor	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
12.	Retail Energy-Related Recoverable Costs (E)	169,368	169,368	169,368	169,368	169,368	169,368	169,368	169,368	169,368	169,368	169,368	169,368	169,368	169,368
13.	Retail Demand-Related Recoverable Costs (F)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)	\$169,368	\$169,368	\$169,368	\$169,368	\$169,368	\$169,368	\$169,368	\$169,368	\$169,368	\$169,368	\$169,368	\$169,368	\$169,368	\$169,368

Notes:
 (A) Applicable depreciable base for Big Bend: accounts 312.45 (\$23,011,597) and 312.44 (\$1,456,209).
 (B) Line 6 x 6.2333% x 1/12. Based on ROE of 10.25% and weighted income tax rate of 23.793% (expansion factor of 1.31559).
 (C) Line 6 x 1.6243% x 1/12
 (D) Applicable depreciation rate is 2.5% and 3.0%
 (E) Line 9a x Line 10
 (F) Line 9b x Line 11

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of Final True-up Amount for the Period
January 2021 to December 2021

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	a. Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	13,614
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other - AFUDC (excl from CWIP)		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$8,621,413	\$8,621,413	\$8,621,413	\$8,621,413	\$8,621,413	\$8,621,413	\$8,621,413	\$8,621,413	\$8,635,028	\$8,635,028	\$8,635,028	\$8,635,028	\$8,635,028	\$8,635,028
3.	Less: Accumulated Depreciation	(1,955,259)	(1,977,555)	(1,999,851)	(2,022,147)	(2,044,443)	(2,066,739)	(2,089,035)	(2,111,331)	(2,133,627)	(2,155,958)	(2,178,289)	(2,200,620)	(2,222,951)	(2,222,951)
4.	CWIP - Non-Interest Bearing	13,614	13,614	13,614	13,614	13,614	13,614	13,614	13,614	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$6,679,769	\$6,657,473	\$6,635,177	\$6,612,881	\$6,590,585	\$6,568,289	\$6,545,993	\$6,523,697	\$6,501,401	\$6,479,070	\$6,456,739	\$6,434,408	\$6,412,077	\$6,412,077
6.	Average Net Investment	6,668,621	6,646,325	6,624,029	6,601,733	6,579,437	6,557,141	6,534,845	6,512,549	6,490,255	6,467,904	6,445,573	6,423,242	6,400,911	6,400,911
7.	Return on Average Net Investment		\$34,640	\$34,524	\$34,408	\$34,292	\$34,176	\$34,061	\$33,945	\$33,829	\$33,713	\$33,597	\$33,481	\$33,365	\$408,031
	a. Equity Component Grossed Up For Taxes (B)		9,027	8,996	8,966	8,936	8,906	8,876	8,845	8,815	8,785	8,755	8,725	8,694	106,326
	b. Debt Component Grossed Up For Taxes (C)		22,296	22,296	22,296	22,296	22,296	22,296	22,296	22,296	22,331	22,331	22,331	22,331	267,692
8.	Investment Expenses		0	0	0	0	0	0	0	0	0	0	0	0	0
	a. Depreciation (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)	65,963	65,816	65,670	65,524	65,378	65,233	65,086	64,940	64,829	64,713	64,567	64,421	64,275	782,049
	a. Recoverable Costs Allocated to Energy	65,963	65,816	65,670	65,524	65,378	65,233	65,086	64,940	64,829	64,713	64,567	64,421	64,275	782,049
	b. Recoverable Costs Allocated to Demand	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
11.	Demand Jurisdictional Factor	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
12.	Retail Energy-Related Recoverable Costs (E)	65,963	65,816	65,670	65,524	65,378	65,233	65,086	64,940	64,829	64,713	64,567	64,421	64,275	782,049
13.	Retail Demand-Related Recoverable Costs (F)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)	\$65,963	\$65,816	\$65,670	\$65,524	\$65,378	\$65,233	\$65,086	\$64,940	\$64,829	\$64,713	\$64,567	\$64,421	\$64,275	\$782,049

Notes:

- (A) Applicable depreciable base for Big Bend and Polk: accounts 312.44 (\$3,427,481), 341.80 (\$26,150), 315.40 (\$1,226,949), 315.41 (\$138,853), 312.45 (\$2,053,017), 312.46 (\$1,242,315), 315.44 (\$16,035), 315.45 (\$53,832), 315.46 (\$50,784), 311.40 (\$13,216), 345.81 (\$2,232), 312.54 (\$210,295) and 395.00 (\$35,018).
- (B) Line 6 x 6.2333% x 1/12. Based on ROE of 10.25% and weighted income tax rate of 23.793% (expansion factor of 1.31559)
- (C) Line 6 x 1.6243% x 1/12
- (D) Applicable depreciation rate is 3.0%, 2.2%, 3.7%, 3.5%, 3.3%, 3.3%, 3.2%, 3.1%, 3.5%, 2.9%, 3.3%, 3.8%, and 14.3%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of Final True-up Amount for the Period
January 2021 to December 2021

For Project: SO₂ Emissions Allowances
(in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments														
	a. Purchases/Transfers		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Sales/Transfers		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Auction Proceeds/Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Working Capital Balance														
	a. FERC 158.1 Allowance Inventory	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. FERC 158.2 Allowances Withheld	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	c. FERC 182.3 Other Reg. Assets - Losses	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	d. FERC 254.01 Regulatory Liabilities - Gains	(34,249)	(34,238)	(34,238)	(34,238)	(34,225)	(34,225)	(34,225)	(34,213)	(34,213)	(34,213)	(34,194)	(34,194)	(34,194)	(34,194)
	Total Working Capital Balance	(\$34,249)	(\$34,238)	(\$34,238)	(\$34,238)	(\$34,225)	(\$34,225)	(\$34,225)	(\$34,213)	(\$34,213)	(\$34,213)	(\$34,194)	(\$34,194)	(\$34,194)	(\$34,194)
3.	Average Net Working Capital Balance		(34,244)	(34,238)	(34,238)	(34,232)	(34,225)	(34,225)	(34,219)	(34,213)	(34,213)	(34,203)	(34,194)	(34,194)	(34,194)
4.	Return on Average Net Working Capital Balance		(\$178)	(\$178)	(\$178)	(\$178)	(\$178)	(\$178)	(\$178)	(\$178)	(\$178)	(\$178)	(\$178)	(\$178)	(\$178)
5.	Equity Component Grossed Up For Taxes (A)		(46)	(46)	(46)	(46)	(46)	(46)	(46)	(46)	(46)	(46)	(46)	(46)	(46)
6.	Debt Component Grossed Up For Taxes (B)		(224)	(224)	(224)	(224)	(224)	(224)	(224)	(224)	(224)	(224)	(224)	(224)	(224)
7.	Total Return Component		(270)	(270)	(270)	(270)	(270)	(270)	(270)	(270)	(270)	(270)	(270)	(270)	(270)
8.	Expenses:														
	a. Gains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Losses	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	c. SO ₂ Allowance Expense	(6)	11	11	9	(11)	5	14	(1)	10	3	(20)	1	2	15
	d. Net Expenses (D)	(6)	11	11	9	(11)	5	14	(1)	10	3	(20)	1	2	15
9.	Total System Recoverable Expenses (Lines 6 + 8)		(230)	(213)	(215)	(235)	(219)	(210)	(253)	(214)	(221)	(244)	(223)	(222)	(2,701)
	a. Recoverable Costs Allocated to Energy	(230)	(230)	(213)	(215)	(235)	(219)	(210)	(253)	(214)	(221)	(244)	(223)	(222)	(2,701)
	b. Recoverable Costs Allocated to Demand	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
11.	Demand Jurisdictional Factor	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
12.	Retail Energy-Related Recoverable Costs (E)		(230)	(213)	(215)	(235)	(219)	(210)	(253)	(214)	(221)	(244)	(223)	(222)	(2,699)
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Juris. Recoverable Costs (Lines 12 + 13)		(\$230)	(\$213)	(\$215)	(\$235)	(\$219)	(\$210)	(\$253)	(\$214)	(\$221)	(\$244)	(\$223)	(\$222)	(\$2,699)

Notes:

- (A) Line 6 x 6.2333% x 1/12. Based on ROE of 10.25% and weighted income tax rate of 23.793% (expansion factor of 1.31555)
- (B) Line 6 x 1.6243% x 1/12
- (C) Line 6 is reported on Schedule 7A.
- (D) Line 8 is reported on Schedule 5A.
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of Final True-up Amount for the Period
January 2021 to December 2021

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other - AFUDC (excl from CWIP)		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$21,467,359	\$21,467,359	\$21,467,359	\$21,467,359	\$21,467,359	\$21,467,359	\$21,467,359	\$21,467,359	\$21,467,359	\$21,467,359	\$21,467,359	\$21,467,359	\$21,467,359	\$21,467,359
3.	Less: Accumulated Depreciation	(3,777,423)	(3,829,302)	(3,881,181)	(3,933,060)	(3,984,939)	(4,036,818)	(4,088,697)	(4,140,576)	(4,192,455)	(4,244,334)	(4,296,213)	(4,348,092)	(4,399,971)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$17,689,936	\$17,638,057	\$17,586,178	\$17,534,299	\$17,482,420	\$17,430,541	\$17,378,662	\$17,326,783	\$17,274,904	\$17,223,025	\$17,171,146	\$17,119,267	\$17,067,388	
6.	Average Net Investment		17,663,997	17,612,118	17,560,239	17,508,360	17,456,481	17,404,602	17,352,723	17,300,844	17,248,965	17,197,086	17,145,207	17,093,328	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		\$91,754	\$91,485	\$91,215	\$90,946	\$90,676	\$90,407	\$90,137	\$89,868	\$89,598	\$89,329	\$89,059	\$88,790	\$1,083,264
	b. Debt Component Grossed Up For Taxes (C)		23,910	23,839	23,769	23,699	23,629	23,559	23,488	23,418	23,348	23,278	23,207	23,137	282,281
8.	Investment Expenses														
	a. Depreciation (D)		51,879	51,879	51,879	51,879	51,879	51,879	51,879	51,879	51,879	51,879	51,879	51,879	622,548
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		167,543	167,203	166,863	166,524	166,184	165,845	165,504	165,165	164,825	164,486	164,145	163,806	1,988,093
	a. Recoverable Costs Allocated to Energy		167,543	167,203	166,863	166,524	166,184	165,845	165,504	165,165	164,825	164,486	164,145	163,806	1,988,093
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	
11.	Demand Jurisdictional Factor		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	
12.	Retail Energy-Related Recoverable Costs (E)		167,543	167,203	166,863	166,524	166,184	165,845	165,504	165,165	164,825	164,486	164,145	163,806	1,988,093
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$167,543	\$167,203	\$166,863	\$166,524	\$166,184	\$165,845	\$165,504	\$165,165	\$164,825	\$164,486	\$164,145	\$163,806	\$1,988,093

Notes:

- (A) Applicable depreciable base for Big Bend; accounts 311.40
- (B) Line 6 x 6.2333% x 1/12. Based on ROE of 10.25% and weighted income tax rate of 23.793% (expansion factor of 1.31559)
- (C) Line 6 x 1.6243% x 1/12
- (D) Applicable depreciation rate is 2.9%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of Final True-up Amount for the Period
January 2021 to December 2021

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments		\$797,231	\$159,684	\$213,313	\$1,975	\$30,092	\$21,491	\$65,504	\$19,971	\$29,506	\$3,953	1,959,18	\$5,720	\$1,370,397
	a. Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	2,763	3,023,065
	b. Cleanings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other - AFUDC (excl from CWIP)		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$930,303	\$930,303	\$930,303	\$930,303	\$930,303	\$930,303	\$930,303	\$930,303	\$930,303	\$930,303	\$3,948,646	\$3,950,605	\$3,953,368	
3.	Less: Accumulated Depreciation	(77,769)	(82,377)	(84,681)	(86,985)	(89,289)	(91,593)	(93,897)	(96,201)	(98,505)	(100,809)	(103,113)	(105,417)	(107,721)	
4.	CWIP - Non-Interest Bearing	1,655,624	2,452,855	2,812,539	2,825,852	2,827,827	2,879,409	2,879,409	2,964,913	2,984,884	3,014,389	0	0	2,957	
5.	Net Investment (Lines 2 + 3 + 4)	\$2,508,158	\$3,303,085	\$3,460,465	\$3,671,474	\$3,671,445	\$3,698,933	\$3,718,119	\$3,801,319	\$3,818,986	\$3,846,187	\$3,847,837	\$3,839,858	\$3,835,635	
6.	Average Net Investment		2,905,622	3,381,775	3,565,970	3,671,309	3,685,039	3,708,526	3,759,719	3,810,152	3,832,586	3,847,012	3,843,847		3,837,746
7.	Return on Average Net Investment		\$15,093	\$17,566	\$18,523	\$19,070	\$19,142	\$19,264	\$19,530	\$19,792	\$19,908	\$19,983	\$19,967	\$19,935	\$227,773
	a. Equity Component Grossed Up For Taxes (B)		3,933	4,578	4,827	4,969	5,020	5,020	5,089	5,157	5,188	5,207	5,203	5,195	59,354
	b. Debt Component Grossed Up For Taxes (C)		2,304	2,304	2,304	2,304	2,304	2,304	2,304	2,304	2,304	2,304	2,304	2,304	9,943
8.	Investment Expenses		0	0	0	0	0	0	0	0	0	0	0	0	0
	a. Depreciation (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		21,330	24,448	25,654	26,343	26,434	26,588	26,923	27,253	27,400	27,494	27,494	27,494	330,048
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		21,330	24,448	25,654	26,343	26,434	26,588	26,923	27,253	27,400	27,494	27,494	27,494	330,048
10.	Energy Jurisdictional Factor		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
11.	Demand Jurisdictional Factor		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
12.	Retail Energy-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (F)		21,330	24,448	25,654	26,343	26,434	26,588	26,923	27,253	27,400	27,494	27,494	27,494	330,048
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$21,330	\$24,448	\$25,654	\$26,343	\$26,434	\$26,588	\$26,923	\$27,253	\$27,400	\$27,494	\$27,494	\$27,494	\$330,048

Notes:

- (A) Applicable depreciable base for Big Bend; accounts 311.40 (\$2,464,676), 312.44 (\$668,735) and 312.40 (\$819,957).
- (B) Line 6 x 6.2333% x 1/12. Based on ROE of 10.25% and weighted income tax rate of 23.793% (expansion factor of 1.31559)
- (C) Line 6 x 1.6243% x 1/12
- (D) Applicable depreciation rate is 2.9%, 3.0% and 3.4%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of Final True-up Amount for the Period
January 2021 to December 2021
 Return on Capital Investments, Depreciation and Taxes
 For Project: Coal Combustion Residuals (CCR Rule - Phase II)
 (in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		\$14,692	\$36,627	\$4,051	\$4,190	\$7,631	\$7,380	\$30,954	\$574,748	\$2,148,100	(\$69,060)	(2,503,18)	\$26,257	\$2,783,045
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other - AFUDC (excl from CWIP)		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3.	Less: Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4.	CWIP - Non-Interest Bearing	1,155,762	1,170,454	1,207,080	1,211,131	1,215,321	1,222,952	1,230,332	1,261,286	1,836,034	3,984,134	3,915,054	3,912,551	3,938,807	3,938,807
5.	Net Investment (Lines 2 + 3 + 4)	\$1,155,762	\$1,170,454	\$1,207,080	\$1,211,131	\$1,215,321	\$1,222,952	\$1,230,332	\$1,261,286	\$1,836,034	\$3,984,134	\$3,915,054	\$3,912,551	\$3,938,807	\$3,938,807
6.	Average Net Investment	1,163,108	1,188,767	1,209,106	1,213,226	1,219,137	1,226,642	1,245,809	1,245,809	1,548,660	2,910,084	3,949,594	3,913,802	3,925,679	3,925,679
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		\$6,042	\$6,175	\$6,281	\$6,302	\$6,333	\$6,372	\$6,471	\$8,044	\$15,116	\$20,516	\$20,330	\$20,392	\$128,374
	b. Debt Component Grossed Up For Taxes (C)		1,574	1,609	1,637	1,642	1,650	1,660	1,686	2,096	3,939	5,346	5,298	5,314	33,451
8.	Investment Expenses														
	a. Depreciation (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		7,616	7,784	7,918	7,944	7,983	8,032	8,157	10,140	19,055	25,862	25,628	25,706	161,825
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		7,616	7,784	7,918	7,944	7,983	8,032	8,157	10,140	19,055	25,862	25,628	25,706	161,825
10.	Energy Jurisdictional Factor	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
11.	Demand Jurisdictional Factor	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
12.	Retail Energy-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (F)		7,616	7,784	7,918	7,944	7,983	8,032	8,157	10,140	19,055	25,862	25,628	25,706	161,825
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$7,616	\$7,784	\$7,918	\$7,944	\$7,983	\$8,032	\$8,157	\$10,140	\$19,055	\$25,862	\$25,628	\$25,706	\$161,825

Notes:
 (A) Applicable depreciable base for Big Bend; accounts TBD depending on type of plant added
 (B) Line 6 x 6.2333% x 1/12. Based on ROE of 10.25% and weighted income tax rate of 23.793% (expansion factor of 1.31559)
 (C) Line 6 x 1.6243% x 1/12
 (D) Applicable depreciation rate is TBD depending on type of plant added
 (E) Line 9a x Line 10
 (F) Line 9b x Line 11

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of Final True-up Amount for the Period
January 2021 to December 2021
 Return on Capital Investments, Depreciation and Taxes
 For Project: Big Bend ELG Compliance
 (in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments		\$136,645	\$141,845	\$267,978	\$8,948	\$417,361	\$607,383	\$423,300	\$47,743	55,354	469,494	459,114	442,320	\$3,477,487
	a. Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other - AFUDC (excl from CWIP)		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Less: Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3.	Net Investment (Lines 2 + 3 + 4)	2,522,506	2,659,151	2,800,997	3,068,975	3,077,923	3,495,285	4,102,688	4,525,967	4,573,710	4,629,064	5,098,568	5,557,672	5,999,992	
4.	Equity Component Grossed Up For Taxes (B)														
5.	Debt Component Grossed Up For Taxes (C)	\$2,522,506	\$2,659,151	\$2,800,997	\$3,068,975	\$3,077,923	\$3,495,285	\$4,102,688	\$4,525,967	\$4,573,710	\$4,629,064	\$5,098,568	\$5,557,672	\$5,999,992	
6.	Average Net Investment	2,590,828	2,730,074	2,934,986	3,073,449	3,286,604	3,798,976	4,314,317	4,314,317	4,549,839	4,601,387	4,863,811	5,328,115	5,778,832	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)	\$13,458	\$14,181	\$15,246	\$15,965	\$17,072	\$19,733	\$19,733	\$22,410	\$23,634	\$23,902	\$25,265	\$27,676	\$30,018	\$248,560
	b. Debt Component Grossed Up For Taxes (C)	3,507	3,695	3,973	4,160	4,449	5,142	5,142	5,840	6,159	6,228	6,584	7,212	7,822	64,771
8.	Investment Expenses														
	a. Depreciation (D)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)	16,965	17,876	19,219	19,219	20,125	21,521	24,875	28,250	29,793	30,130	31,849	34,888	37,840	313,331
	a. Recoverable Costs Allocated to Energy	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand	16,965	17,876	19,219	19,219	20,125	21,521	24,875	28,250	29,793	30,130	31,849	34,888	37,840	313,331
10.	Energy Jurisdictional Factor	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	
11.	Demand Jurisdictional Factor	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	
12.	Retail Energy-Related Recoverable Costs (E)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (F)	16,965	17,876	19,219	19,219	20,125	21,521	24,875	28,250	29,793	30,130	31,849	34,888	37,840	313,331
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)	\$16,965	\$17,876	\$19,219	\$19,219	\$20,125	\$21,521	\$24,875	\$28,250	\$29,793	\$30,130	\$31,849	\$34,888	\$37,840	\$313,331

Notes:

- (A) Applicable depreciable base for Big Bend; accounts TBD depending on type of plant added
- (B) Line 6 x 6.2333% x 1/12. Based on ROE of 10.25% and weighted income tax rate of 23.795% (expansion factor of 1.31559)
- (C) Line 6 x 1.6243% x 1/12
- (D) Applicable depreciation rate is TBD depending on type of plant added
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of Final True-up Amount for the Period
January 2021 to December 2021

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$468,674	\$278,711	\$1,919,704	\$297,640	\$311,598	\$951,231	\$660,116	\$1,008,846	\$1,555,636	\$1,717,805	\$1,476,460	\$254,371	\$10,900,791
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other - AFUDC (excl from CWIP)		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3.	Less: Accumulated Depreciation		0	0	0	0	0	0	0	0	0	0	0	0	0
4.	CWIP - Non-Interest Bearing		1,541,605	1,820,317	3,740,021	4,037,660	4,349,259	5,300,489	5,960,606	6,969,451	8,525,088	10,242,892	11,719,352	11,973,723	
5.	Net Investment (Lines 2 + 3 + 4)		\$1,072,932	\$1,820,317	\$3,740,021	\$4,037,660	\$4,349,259	\$5,300,489	\$5,960,606	\$6,969,451	\$8,525,088	\$10,242,892	\$11,719,352	\$11,973,723	
6.	Average Net Investment		1,307,269	1,680,961	2,780,169	3,888,841	4,193,459	4,824,874	5,630,547	6,465,028	7,747,269	9,383,990	10,981,122	11,846,538	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$6,790	\$8,732	\$14,441	\$20,200	\$21,783	\$25,062	\$29,247	\$33,582	\$40,243	\$48,744	\$57,041	\$61,536	\$367,401
b.	Debt Component Grossed Up For Taxes (C)		1,769	2,275	3,763	5,264	5,676	6,531	7,621	8,751	10,487	12,702	14,864	16,035	95,738
8.	Investment Expenses														
a.	Depreciation (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		8,559	11,007	18,204	25,464	27,459	31,593	36,868	42,333	50,730	61,446	71,905	77,571	463,139
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		8,559	11,007	18,204	25,464	27,459	31,593	36,868	42,333	50,730	61,446	71,905	77,571	463,139
10.	Energy Jurisdictional Factor		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
11.	Demand Jurisdictional Factor		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
12.	Retail Energy-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (F)		8,559	11,007	18,204	25,464	27,459	31,593	36,868	42,333	50,730	61,446	71,905	77,571	463,139
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$8,559	\$11,007	\$18,204	\$25,464	\$27,459	\$31,593	\$36,868	\$42,333	\$50,730	\$61,446	\$71,905	\$77,571	\$463,139

Notes:

- (A) Applicable depreciable base for Big Bend; accounts TBD depending on type of plant added
- (B) Line 6 x 6.2333% x 1/12. Based on ROE of 10.25% and weighted income tax rate of 23.793% (expansion factor of 1.31559)
- (C) Line 6 x 1.6243% x 1/12
- (D) Applicable depreciation rate is TBD depending on type of plant added
- (E) Line 8a x Line 10
- (F) Line 9b x Line 11

Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of Final True-up Amount for the Period
January 2021 to December 2021
 Return on Capital Investments, Depreciation and Taxes
 For Project: Bayside 316(b) Compliance
 (in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$19,285	\$20,944	\$26,804	\$23,776	\$16,433	\$978,477	\$1,085,719
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other - AFUDC (excl from CWIP)		0	0	0	0	0	0	0	0	0	0	0	0	0
	Plant-in-Service/Depreciation Base (A)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3.	Less: Accumulated Depreciation	0	0	0	0	0	0	0	19,285	40,229	67,033	90,809	107,242	1,085,719	1,085,719
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	19,285	40,229	67,033	90,809	107,242	1,085,719	1,085,719
5.	Net Investment (Lines 2 + 3 + 4)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$19,285	\$40,229	\$67,033	\$90,809	\$107,242	\$1,085,719	\$1,085,719
6.	Average Net Investment	0	0	0	0	0	0	0	9,642	29,757	53,631	78,921	99,025	596,480	596,480
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50	\$155	\$279	\$410	\$514	\$3,098	\$4,506
	b. Debt Component Grossed Up For Taxes (C)	0	0	0	0	0	0	0	13	40	73	107	134	807	1,174
8.	Investment Expenses														
	a. Depreciation (D)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)	0	0	0	0	0	0	0	63	195	352	517	648	3,905	5,680
	a. Recoverable Costs Allocated to Energy	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand	0	0	0	0	0	0	0	63	195	352	517	648	3,905	5,680
10.	Energy Jurisdictional Factor	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
11.	Demand Jurisdictional Factor	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
12.	Retail Energy-Related Recoverable Costs (E)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (F)	0	0	0	0	0	0	0	63	195	352	517	648	3,905	5,680
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$63	\$195	\$352	\$517	\$648	\$3,905	\$5,680

Notes:

- (A) Applicable depreciable base for Big Bend; accounts TBD depending on type of plant added
- (B) Line 6 x 6.2333% x 1/12. Based on ROE of 10.25% and weighted income tax rate of 23.793% (expansion factor of 1.31559)
- (C) Line 6 x 1.6243% x 1/12
- (D) Applicable depreciation rate is TBD depending on type of plant added
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of Final True-up Amount for the Period
January 2021 to December 2021

Form 42 - 9A
 Page 1 of 1

Calculation of Revenue Requirement Rate of Return
 (in Dollars)

	(1) Jurisdictional Rate Base 2021 December SR with Normalization (\$000)	(2) Ratio %	(3) Cost Rate %	(4) Weighted Cost Rate %
Long Term Debt	\$ 2,355,601	33.51%	4.40%	1.4745%
Short Term Debt	264,262	3.76%	0.62%	0.0233%
Preferred Stock	0	0.00%	0.00%	0.0000%
Customer Deposits	86,692	1.23%	2.39%	0.0295%
Common Equity	3,171,251	45.11%	10.25%	4.6242%
Accum. Deferred Inc. Taxes & Zero Cost ITC's	952,166	13.55%	0.00%	0.0000%
Deferred ITC - Weighted Cost	<u>199,474</u>	<u>2.84%</u>	7.43%	<u>0.2108%</u>
Total	\$ <u>7,029,445</u>	<u>100.00%</u>		<u>6.36%</u>

ITC split between Debt and Equity:

Long Term Debt	\$ 2,355,601	Long Term Debt	46.00%
Equity - Preferred	0	Equity - Preferred	0.00%
Equity - Common	<u>3,171,251</u>	Equity - Common	<u>54.00%</u>
Total	\$ <u>5,526,851</u>	Total	<u>100.00%</u>

Deferred ITC - Weighted Cost:

Debt = 0.2108% * 46.00%	0.0970%
Equity = 0.2108% * 54.00%	<u>0.1138%</u>
Weighted Cost	<u>0.2108%</u>

Total Equity Cost Rate:

Preferred Stock	0.0000%
Common Equity	4.6242%
Deferred ITC - Weighted Cost	<u>0.1138%</u>
	4.7380%
Times Tax Multiplier	1.31559
Total Equity Component	<u>6.2333%</u>

Total Debt Cost Rate:

Long Term Debt	1.4745%
Short Term Debt	0.0233%
Customer Deposits	0.0295%
Deferred ITC - Weighted Cost	<u>0.0970%</u>
Total Debt Component	<u>1.6243%</u>
	<u>7.8576%</u>

Notes:

Column (1) - Per Order No. PSC-2020-0165-PAA-EU, issued May 20, 2020, approving amended joint motion modifying WACC methodology.
 Column (2) - Column (1) / Total Column (1)
 Column (3) - Per Order No. PSC-2020-0165-PAA-EU, issued May 20, 2020, approving amended joint motion modifying WACC methodology..
 Column (4) - Column (2) x Column (3)