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December 27, 2023

**VIA: ELECTRONIC FILING**

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

Re: Petition for Approval of 2023 Depreciation and 2023 Dismantlement Study  
by Tampa Electric Company

Dear Mr. Teitzman:

Attached for filing in the above-styled matter is Tampa Electric Company's Petition for Approval of 2023 Depreciation Study and 2023 Dismantlement Study.

Thank you for your assistance in connection with this matter.

Sincerely,

A handwritten signature in blue ink that reads 'Malcolm N. Means'.

Malcolm N. Means

MNM/bml  
Attachment  
cc: All parties

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

Petition for Approval of 2023 Depreciation )  
and 2023 Dismantlement Study )  
by Tampa Electric Company )  
\_\_\_\_\_ )

DOCKET NO.: 2023\_\_\_\_-EI

FILED: December 27, 2023

**TAMPA ELECTRIC COMPANY’S PETITION FOR  
APPROVAL OF 2023 DEPRECIATION STUDY AND 2023 DISMANTLEMENT STUDY**

Tampa Electric Company (“Tampa Electric” or “the company”), pursuant to Section 366.076 and 120.57, Florida Statutes, and Rules 28-106.301, 25-6.0436, and 25-6.04364, Florida Administrative Code, submits this Petition for Approval of 2023 Depreciation Study and 2023 Dismantlement Study, and states:

**I. Introduction**

1. The Petitioner’s name and address are:

Tampa Electric Company  
702 North Franklin Street  
Tampa, Florida 33602

2. Tampa Electric is a Florida corporation and is a wholly owned subsidiary of TECO Energy, Inc., which is a wholly owned subsidiary of Emera Incorporated. The company is an investor-owned public utility operating under the jurisdiction of the Florida Public Service Commission (“Commission” or “FPSC”) pursuant to Chapter 366, Florida Statutes.

3. Tampa Electric provides retail electric service to over 830,000 customers in a 2,000 square mile service territory in Hillsborough and portions of Polk, Pasco, and Pinellas counties, Florida. Tampa Electric and its approximately 2,400 employees are focused on safety, providing reliable energy for its communities, and making it easier for its customers to do business with the company.

4. This Petition represents an original pleading and is not filed in response to any proposed action by the Commission. Accordingly, the company is not responding to any proposed agency action.

5. All pleadings, motions, notices, orders, or other documents filed in this proceeding or required to be served upon Tampa Electric shall be served upon the following individuals:

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Tampa Electric Company  
Post Office Box 111  
Tampa, FL 33601  
(813) 228-1444  
(813) 228-1770 (fax)

6. The Commission is vested with jurisdiction of this matter in accordance with Section 366.06(1), Florida Statutes, which directs the Commission to “investigate and determine the actual legitimate costs of the property of each utility company,” which “shall be the money honestly and prudently invested by the public utility company in such property used and useful in serving the public, less accrued depreciation...” (emphasis added).

## **II. Statement on Disputed Issues of Material Fact**

7. Tampa Electric is not aware of any disputed issues of material fact at this time but anticipates that the Office of Public Counsel or other substantially affected persons may assert disputed issues of material fact.

## **III. Statement of Ultimate Facts Alleged and Providing the Basis for Relief**

8. The ultimate facts that entitle Tampa Electric to the relief requested herein are the facts alleged in paragraphs 1-3 and 6 above, and the following:

9. Rule 25-6.0436, Florida Administrative Code, prescribes the requirements for depreciation studies and approval of special capital recovery schedules. Subsection 25-6.0436(4)(a) requires that each electric public utility to “file a depreciation study for each category of depreciable property for Commission review at least once every four years from the submission date of the previous study or pursuant to Commission order and within the time specified in the order.”

10. Rule 25-6.04364, Florida Administrative Code, prescribes the requirements for dismantlement studies and dismantlement accruals. Subsection 25-6.04364(3) requires each utility to “file a dismantlement study for each generating site once every 4 years from the submission date of the previous study or pursuant to Commission order and within the time specified in the order.”

11. Tampa Electric filed its last depreciation and dismantlement study on December 4, 2020, in Docket No. 20200264-EI. The Commission later consolidated that docket with Docket No. 20210034-EI, which was the docket opened to evaluate Tampa Electric’s last petition for base rate increase. *See* Order No. PSC-2021-0147-PCO-EI, issued April 22, 2021, in Docket No. 20210034-EI.

12. On August 6, 2021, Tampa Electric filed a Motion to Suspend Procedural Schedule and Approve 2021 Stipulation and Settlement Agreement in the consolidated Docket No. 20210034-EI. The Motion included a settlement agreement signed by all parties to the consolidated docket (“the 2021 Agreement”).

13. On November 10, 2021, the Commission entered Order No. PSC-2021-0423-S-EI. Through this Order, the Commission approved the 2021 Agreement and resolved all outstanding issues in the consolidated docket.



14. Paragraph 9 of the Commission-approved 2021 Agreement contains provisions governing depreciation. Paragraph 9(a) governs the applicable depreciation and dismantlement rates during the term of the agreement. It states:

(a) The Parties agree and intend that, notwithstanding any requirements of Rules 25-6.0436 and 25-6.04364, F.A.C., the company shall not be required during the Term of this 2021 Agreement to file any depreciation study or dismantlement study. The depreciation and amortization accrual rates specified on Exhibit G to this 2021 Agreement or otherwise in effect on December 31, 2021, shall remain in effect during the Term or until the company's next depreciation study and resulting depreciation and dismantlement rates have been approved, whichever is later. Notwithstanding the previous sentence, during the Term, the company may in its sole discretion petition, on an estimated earnings-neutral basis, the Commission to extend the lives of lighting assets and thereby reduce depreciation rates for lighting assets, and the Parties reserve all rights to oppose such petition, except they may not claim the petition violates the 2021 Agreement.

15. Paragraph 9(b) governs the company's next depreciation and dismantlement studies. It states:

(b) Notwithstanding the provisions of subparagraph (9)(a) above, the company shall file a depreciation and dismantlement study or studies no more than one year, nor less than 90 days, before the filing of its next general base rate proceeding, such that there is a reasonable opportunity for the Consumer Parties to review, analyze and potentially rebut depreciation rates or other aspects of such depreciation and dismantlement studies contemporaneously with the company's general base rate proceeding referenced in the first sentence of this subparagraph 9(b). The depreciation and dismantlement study period shall match the test year in the MFRs accompanying the general base rate case filed in accordance with this subparagraph, with all supporting data in electronic format with links, cells, and formulae intact and functional, and shall be timely served upon all Consumer Parties and all intervenors in such subsequent rate case.

16. Based on Rules 25-6.0436 and 25-6.04364 and Paragraph 9(b) of the 2021 Agreement, Tampa Electric is required to submit depreciation and dismantlement studies at least 90 days, but no more than one year, before filing a general base rate case. Furthermore, Paragraph 1 of the 2021 Agreement specifies that the agreement has a term that expires on December 31,

2024 (“the Term”). Tampa Electric is accordingly permitted to seek a change in depreciation and amortization accrual rates effective January 1, 2025.

17. Rule 25-6.0436(2)(a), F.A.C., also provides, however, that “[n]o utility shall change any existing depreciation rate or initiate any new depreciation rate without prior Commission approval.” Similarly, Rule 25-6.04364(6), F.A.C., provides that a utility “shall not establish a new dismantlement accrual, revise its annual dismantlement accrual, or transfer a dismantlement reserve without prior Commission approval.”

18. In accordance with Rule 25-6.0436(2)(a), Rule 25-6.04364(6), and Paragraph 9(b) of the 2021 Agreement, this Petition seeks Commission approval of Tampa Electric’s 2023 Depreciation Study and 2023 Dismantlement Study, and the proposed depreciation and dismantlement rates reflected therein (“Proposed 2025 Depreciation Rates” and “Proposed 2025 Dismantlement Rates”). A Summary of the Proposed 2025 Depreciation Rates and Proposed 2025 Dismantlement Rates is attached hereto as **Exhibit 1**. The 2023 Depreciation Study is attached hereto as **Exhibit 2**. The 2023 Dismantlement Study is attached hereto as **Exhibit 3**. The Depreciation Annual Status Reports from 2021 through 2024 are attached hereto as **Exhibit 4**.

19. Rule 25-6.0436(5) sets out the required contents of a depreciation study. Tampa Electric’s 2023 Depreciation Study contains all the required contents set out in that Rule.

20. The 2023 Depreciation Study is based on actual plant in service and depreciation reserves as of December 31, 2022, and forecasted plant in service and depreciation reserves as of December 31, 2024. Based on the forecasted plant in service as of December 31, 2024, the Proposed 2025 Depreciation Rates included in the 2023 Study will result in an annual increase in depreciation expense of approximately \$40,727,846 per year.

21. The proposed 2025 Depreciation Rates are reasonable and were calculated in accordance with Rule 25-6.0436, F.A.C.

22. Rule 25-6.0436(3) sets out the required contents of a dismantlement study. Tampa Electric's 2023 Dismantlement Study includes all of the required contents set out in that Rule.

23. The proposed 2025 Dismantlement Rates are reasonable and were calculated in accordance with Rule 25-6.0436, F.A.C.


24. Tampa Electric requests that the Proposed 2025 Depreciation Rates reflected in the 2023 Depreciation Study and the Proposed 2025 Dismantlement Rates reflected in the 2023 Dismantlement Study be approved for implementation effective January 1, 2025. This effective date is consistent with Paragraph 9(b) of the 2021 Agreement.

25. Pursuant to Paragraph 9(b) of the 2021 Agreement, Tampa Electric proposes that the Commission adopt a procedural schedule that will allow the signatories to that agreement and other substantially affected parties to review, analyze and potentially rebut the depreciation and dismantlement rates or other aspects of this Petition and accompanying Studies contemporaneously with the company's next general base rate proceeding.

WHEREFORE, Tampa Electric respectfully requests that the Commission approve the company's 2023 Depreciation Study and the proposed 2025 Depreciation Rates contained therein, the company's 2023 Dismantlement Study, and the proposed 2025 Dismantlement Rates contained therein, and grant other such relief as may be reasonable and proper.

DATED this 27<sup>th</sup> day of December 2023.

Respectfully submitted,



---

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ATTORNEYS FOR TAMPA ELECTRIC COMPANY

**CERTIFICATE OF SERVICE**

I HEREBY CERTIFY that a true and correct copy of the foregoing Petition, filed on behalf of Tampa Electric Company, has been served by electronic mail on this 27<sup>th</sup> day of December 2023 to the following:

Office of Public Counsel  
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Charles Rehwinkel  
Mary Wessling  
Office of Public Counsel  
c/o The Florida Legislature  
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Florida Retail Federation  
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\_\_\_\_\_  
ATTORNEY



**2023 DEPRECIATION STUDY  
AND  
2023 DISMANTLEMENT STUDY**

TAMPA ELECTRIC COMPANY  
 2023 DEPRECIATION STUDY

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**COMPANY BACKGROUND**

Tampa Electric Company is a regulated utility operating within the state of Florida. Through its Tampa Electric division, it is engaged in the generation, purchase, transmission, distribution, and sale of electric energy. As of December 2024, the retail territory served comprises an area of about 2,000 square miles in West Central Florida, including Hillsborough County and parts of Polk, Pasco, and Pinellas Counties. More than 830,000 residential, commercial, and industrial customers depend on Tampa Electric for reliable power. The principal communities served are Tampa, Temple Terrace, Winter Haven, Plant City and Dade City. Tampa Electric engages in wholesale sales to utilities and other resellers of electricity. Tampa Electric has three (3) generating stations that include one coal-fired steam unit, multiple natural gas-fired combined cycle units, multiple combustion turbine peaking units, an integrated coal gasification combined cycle unit and thirty-two (32) solar photovoltaic related sites distributed around Tampa Electric's territory.



**CHANGE IN DEPRECIATION & DISMANTLEMENT EXPENSE ACCRUALS**

The proposed changes in depreciation rates and dismantlement accruals indicate the following functional changes in annual depreciation (in dollars) are based on projected 2024 Ending Gross Plant Balances.

Steam Production Plant	\$ 10,707,033
<u>Other Production Plant</u>	<u>10,067,004</u>
<b>Subtotal Change in Generation Production</b>	<b>\$ 20,774,037</b>
Transmission Plant	518,934
Distribution Plant	19,851,361
<u>General Plant</u>	<u>(416,486)</u>
<b>Subtotal change in T,D&amp;G</b>	<b>\$ 19,953,809</b>
<b>Total change in Depreciation</b>	<b>\$ 40,727,846</b>
<u>Dismantlement</u>	<u>9,427,649</u>
<b>Total Change in Depreciation &amp; Dismantlement</b>	<b>\$ 50,155,495</b>

The following schedules and narratives summarize the changes in depreciation rate components, annual depreciation expense and the adequacy of the reserve for each depreciable category of plant based on Tampa Electric Company's recent experience and industry expectations. The study is organized into functional groups: Generation Production plant is organized by Energy Supply power station units, Transmission, Distribution & General Plant is organized by plant account or sub-account; Dismantlement is organized by Energy Supply power station units and solar sites.

The effective date of implementation requested for changing depreciation rates and dismantlement accruals is on January 1, 2025.



## 2023 DEPRECIATION STUDY

# TAMPA ELECTRIC COMPANY

## DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION  
ACCRUALS RELATED TO ELECTRIC PLANT  
AS OF DECEMBER 31, 2024

*Prepared by:*



**GANNETT FLEMING**

**Excellence Delivered As Promised**

TAMPA ELECTRIC COMPANY  
Tampa, Florida

DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION  
ACCRUALS RELATED TO ELECTRIC PLANT  
AS OF DECEMBER 31, 2024

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC  
Camp Hill, Pennsylvania



**Gannett Fleming  
Valuation and Rate Consultants, LLC**

Corporate Headquarters  
207 Senate Avenue  
Camp Hill, PA 17011  
P 717.763.7211 | F 717.763.8150

[gannettfleming.com](http://gannettfleming.com)

December 21, 2023

Tampa Electric Company  
702 N. Franklin Street  
Tampa, FL 33602

Attention: David Avellan  
Director, Regulatory Plant Accounting

Ladies and Gentlemen:

Pursuant to your request, we have conducted a depreciation study related to the electric plant of Tampa Electric Company as of December 31, 2024. The attached report presents a description of the methods used in the estimation of depreciation, the summary of annual and accrued depreciation, the statistical support for the service life and net salvage estimates, and the detailed tabulations of annual and accrued depreciation.

Respectfully submitted,

GANNETT FLEMING VALUATION  
AND RATE CONSULTANTS, LLC

A handwritten signature in blue ink, appearing to read "Ned Allis".

NED ALLIS  
Vice President

A handwritten signature in blue ink, appearing to read "Jason Power".

JASON POWERY  
Assistant Project Manager

NWA:jmr  
075363.000

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**TAMPA ELECTRIC COMPANY**  
**DEPRECIATION STUDY**

**EXECUTIVE SUMMARY**

Pursuant to Tampa Electric Company ("TECO" or "Company") request, Gannett Fleming Valuation and Rate Consultants, LLC ("Gannett Fleming") conducted a depreciation study related to electric plant as of December 31, 2024. The purpose of this study was to determine the annual depreciation accrual rates and amounts for book and ratemaking purposes.

The depreciation rates are based on the straight line method using the average service life ("ASL") procedure and were applied on a remaining life basis. The calculations were based on attained ages, estimated service lives and forecasted net salvage characteristics for each depreciable group of assets.

The depreciation study results in an increase in annual depreciation expense of approximately \$33.8 million as of December 31, 2024, when compared with the current approved depreciation rates. The increase in depreciation is primarily due to the estimates proposed for distribution plant. In particular, net salvage rates for distribution plant are more negative than those currently used and the average service lives for certain assets have decreased. Additionally, the proposed 30-year life for solar assets is also driving some of the increase.

Gannett Fleming recommends the calculated remaining life annual depreciation accrual rates set forth herein apply specifically to electric plant in service as of December 31, 2024 as summarized by Table 1 of the study. Supporting analysis and calculations are provided within the study.



The study results set forth an annual depreciation expense \$458.9 million applied to depreciable plant balances as of December 31, 2024. The results are summarized at the functional level as follows (amounts are shown in millions of dollars):

**SUMMARY OF ORIGINAL COST, ACCRUAL RATES AND AMOUNTS**

FUNCTION	ORIGINAL COST	EXISTING		PROPOSED		INCREASE/ DECREASE
		ANNUAL DEPR. RATE	ANNUAL DEPR. ACCRUALS	ANNUAL DEPR. RATE	ANNUAL DEPR. ACCRUALS	
STEAM	1,457.5	3.34	48.6	4.07	59.3	10.7
OTHER	3,644.5	3.87	140.9	3.91	142.4	1.5
SOLAR	1,768.3	2.90	51.3	3.38	59.8	8.5
ENERGY STORAGE	<u>29.5</u>	10.00	<u>3.0</u>	10.28	<u>3.0</u>	<u>0.1</u>
<b>TOTAL PRODUCTION</b>	<b>6,899.9</b>	<b>3.53</b>	<b>243.8</b>	<b>3.83</b>	<b>264.6</b>	<b>20.8</b>
TRANSMISSION	1,279.1	2.57	32.9	2.61	33.4	0.5
DISTRIBUTION	4,089.1	3.20	130.8	3.68	150.7	19.9
GENERAL	<u>345.6</u>	3.08	<u>10.7</u>	2.96	<u>10.2</u>	<u>-0.4</u>
<b>TOTAL TDG</b>	<b><u>5,713.8</u></b>	<b>3.05</b>	<b><u>174.4</u></b>	<b>3.40</b>	<b><u>194.3</u></b>	<b>20.0</b>
<b>TOTAL</b>	<b><u>12,613.7</u></b>	<b>3.32</b>	<b><u>418.2</u></b>	<b>3.64</b>	<b><u>458.9</u></b>	<b>40.7</b>

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**PART I. INTRODUCTION**

**TAMPA ELECTRIC COMPANY  
DEPRECIATION STUDY**

**PART I. INTRODUCTION**

**SCOPE**

This report sets forth the results of the depreciation study for Tampa Electric Company (“TECO” or “Company”) to determine the annual depreciation accrual rates and amounts for book purposes applicable to the original cost of electric plant as of December 31, 2024. The rates and amounts are based on the straight line remaining life method of depreciation. This report also describes the concepts, methods and judgments which underlie the recommended annual depreciation accrual rates related to electric plant in service as of December 31, 2024.

The service life and net salvage estimates resulting from the study were based on informed judgment which incorporated analyses of historical plant retirement data as recorded through 2022, a review of Company practice and outlook as they relate to changes in technology, plant operation and retirement, and consideration of current practice in the electric industry including knowledge of service lives and net salvage estimates used for other electric companies.

**PLAN OF REPORT**

Part I, Introduction, contains statements with respect to the plan of the report, and the basis of the study. Part II, Estimation of Survivor Curves, presents descriptions of the considerations and the methods used in the service life study. Part III, Service Life Considerations, presents the factors and judgment utilized in the service life study. Part IV, Net Salvage Considerations, presents the factors and judgment utilized for the net salvage study. Part V, Calculation of Annual and Accrued Depreciation, describes the procedures used in the calculation of group depreciation. Part VI, Results of Study,

presents summaries by depreciable group of annual depreciation accrual rates and amounts, as well as composite remaining lives. Part VII, Service Life Statistics presents the statistical analysis of service life estimates. Part VIII, Net Salvage Statistics sets forth the statistical indications of net salvage percents. Part IX, Detailed Depreciation Calculations presents the detailed tabulations of annual depreciation. Part X, Detail of Production Plant provides narrative descriptions of the Company's production plants and considerations related to the estimation of service life and net salvage for each generating plant unit and account. Part XI, Detail of Transmission, Distribution and General plant provides narrative descriptions of the considerations related to the estimation of service life and net salvage for each transmission, distribution and general plant account.

## **BASIS OF THE STUDY**

### **Depreciation**

Depreciation, in public utility regulation, is the loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of utility plant in the course of service from causes which are known to be in current operation and against which the utility is not protected by insurance. Among causes to be given consideration are wear and tear, deterioration, action of the elements, inadequacy, obsolescence, changes in the art, changes in demand, and the requirements of public authorities.

Depreciation, as used in accounting, is a method of distributing fixed capital costs, less net salvage, over a period of time by allocating annual amounts to expense. Each annual amount of such depreciation expense is part of that year's total cost of providing electric utility service. Normally, the period of time over which the fixed capital cost is allocated to the cost of service is equal to the period of time over which an item renders service, that is, the item's service life. The most prevalent method of allocation is to

distribute an equal amount of cost to each year of service life. This method is known as the straight line method of depreciation.

The annual depreciation for accounts included in the study was calculated by the straight line method using the average service life procedure and the remaining life basis.

The straight line method, average service life procedure is a commonly used depreciation calculation procedure that has been widely accepted in jurisdictions throughout North America.

### **Service Life and Net Salvage Estimates**

The service life and net salvage estimates used in the depreciation calculations were based on informed judgment which incorporated the statistical analyses of the Company's historical data; a review of management's plans, policies and outlook; general knowledge of the property studied; and a general knowledge of the electric utility industry, including the service life and net salvage estimates from our studies of other electric utilities.

The use of survivor curves to reflect the expected dispersion of retirement provides a consistent method of estimating depreciation for electric plant. Iowa type survivor curves were used to depict the estimated survivor curves for the plant accounts not subject to amortization accounting. The procedure for estimating service lives consisted of compiling historical data for the plant accounts or depreciable groups, analyzing this history through the use of widely accepted techniques, and forecasting the survivor characteristics for each depreciable group on the basis of interpretations of the historical data analyses and the probable future. The combination of the historical experience and the estimated future yielded estimated survivor curves from which the average service lives were derived.

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**PART II. ESTIMATION OF  
SURVIVOR CURVES**

## PART II. ESTIMATION OF SURVIVOR CURVES

The calculation of annual depreciation based on the straight line method requires the estimation of survivor curves and the selection of group depreciation procedures. The estimation of survivor curves is discussed below and the development of net salvage is discussed in later sections of this report.

### SURVIVOR CURVES

The use of an average service life for a property group implies that the various units in the group have different lives. Thus, the average life may be obtained by determining the separate lives of each of the units or by constructing a survivor curve by plotting the number of units which survive at successive ages.

The survivor curve graphically depicts the amount of property existing at each age throughout the life of an original group. From the survivor curve, the average life of the group, the remaining life expectancy, the probable life, and the frequency curve can be calculated. In Figure 1, a typical smooth survivor curve and the derived curves are illustrated. The average life is obtained by calculating the area under the survivor curve, from age zero to the maximum age, and dividing this area by the ordinate at age zero. The remaining life expectancy at any age can be calculated by obtaining the area under the curve, from the observation age to the maximum age, and dividing this area by the percent surviving at the observation age. For example, in Figure 1, the remaining life at age 30 is equal to the crosshatched area under the survivor curve divided by 29.5 percent surviving at age 30. The probable life at any age is developed by adding the age and remaining life. If the probable life of the property is calculated for each year of age, the probable life curve shown in the chart can be developed. The frequency curve presents the number of units retired in each age interval. It is derived by obtaining the differences between the amount of property surviving at the beginning and at the end of each interval.

This study has incorporated the use of Iowa curves developed from a retirement rate analysis of historical retirement history. A discussion of the concepts of survivor curves and of the development of survivor curves using the retirement rate method is presented below.

### **Iowa Type Curves**

The range of survivor characteristics usually experienced by utility and industrial properties is encompassed by a system of generalized survivor curves known as the Iowa type curves. There are four families in the Iowa system, labeled in accordance with the location of the modes of the retirements (or the portion of the frequency curve with the highest level of retirements) in relationship to the average life and the relative height of the modes. The left moded curves, presented in Figure 2, are those in which the greatest frequency of retirement occurs to the left of, or prior to, average service life. The symmetrical moded curves, presented in Figure 3, are those in which the greatest frequency of retirement occurs at average service life. The right moded curves, presented in Figure 4, are those in which the greatest frequency occurs to the right of, or after, average service life. The origin moded curves, presented in Figure 5, are those in which the greatest frequency of retirement occurs at the origin, or immediately after age zero. The letter designation of each family of curves (L, S, R or O) represents the location of the mode of the associated frequency curve with respect to the average service life. The numbers represent the relative heights of the modes of the frequency curves within each family. A higher number designates a higher mode curve.

The Iowa curves were developed at the Iowa State College Engineering Experiment Station through an extensive process of observation and classification of the ages at which industrial property had been retired. A report of the study which resulted in the classification of property survivor characteristics into 18 type curves, which constitute three of the four families, was published in 1935 in the form of the Experiment Station's Bulletin 125.



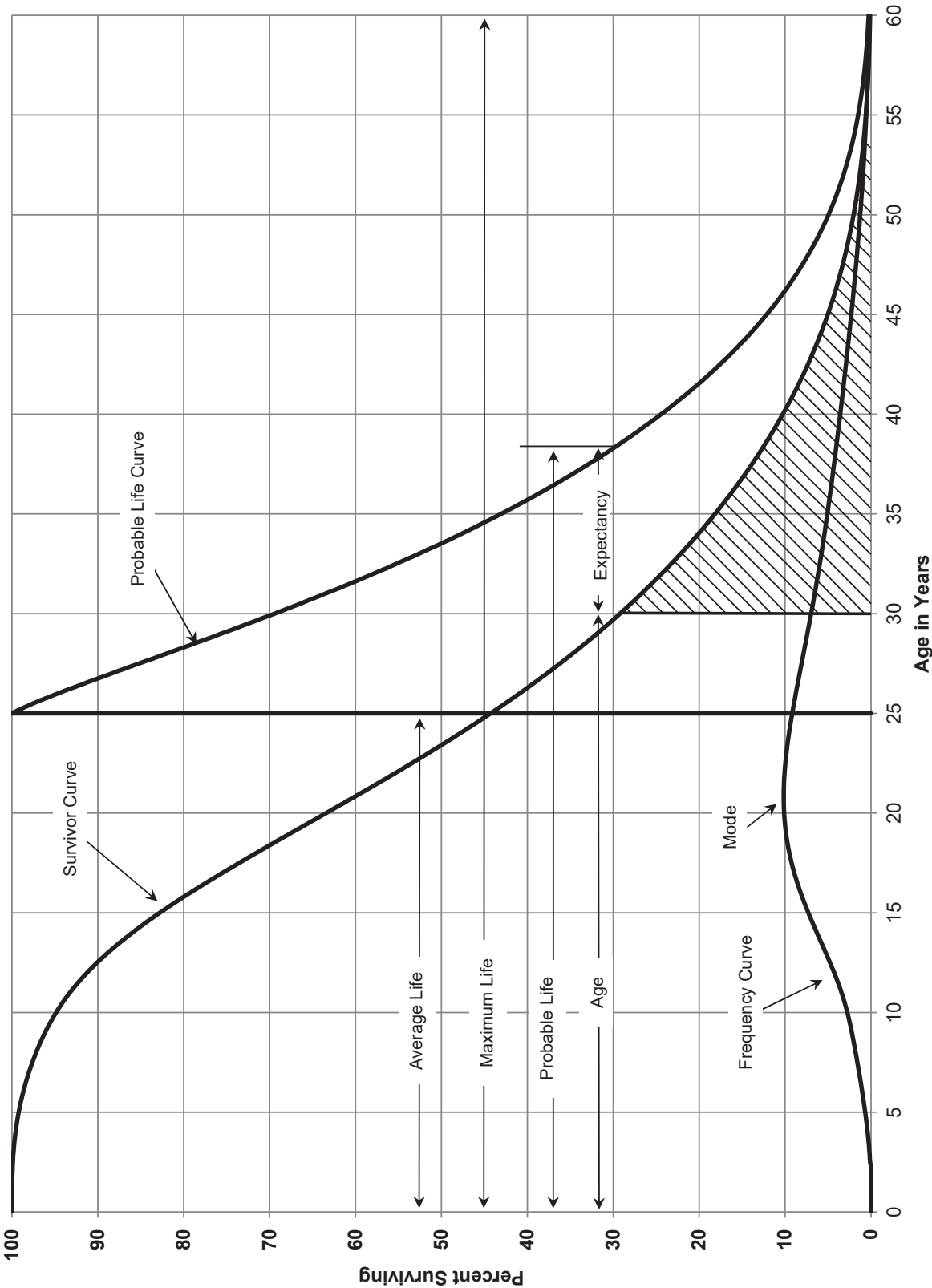


FIGURE 1. TYPICAL SURVIVOR CURVE AND DERIVED CURVES

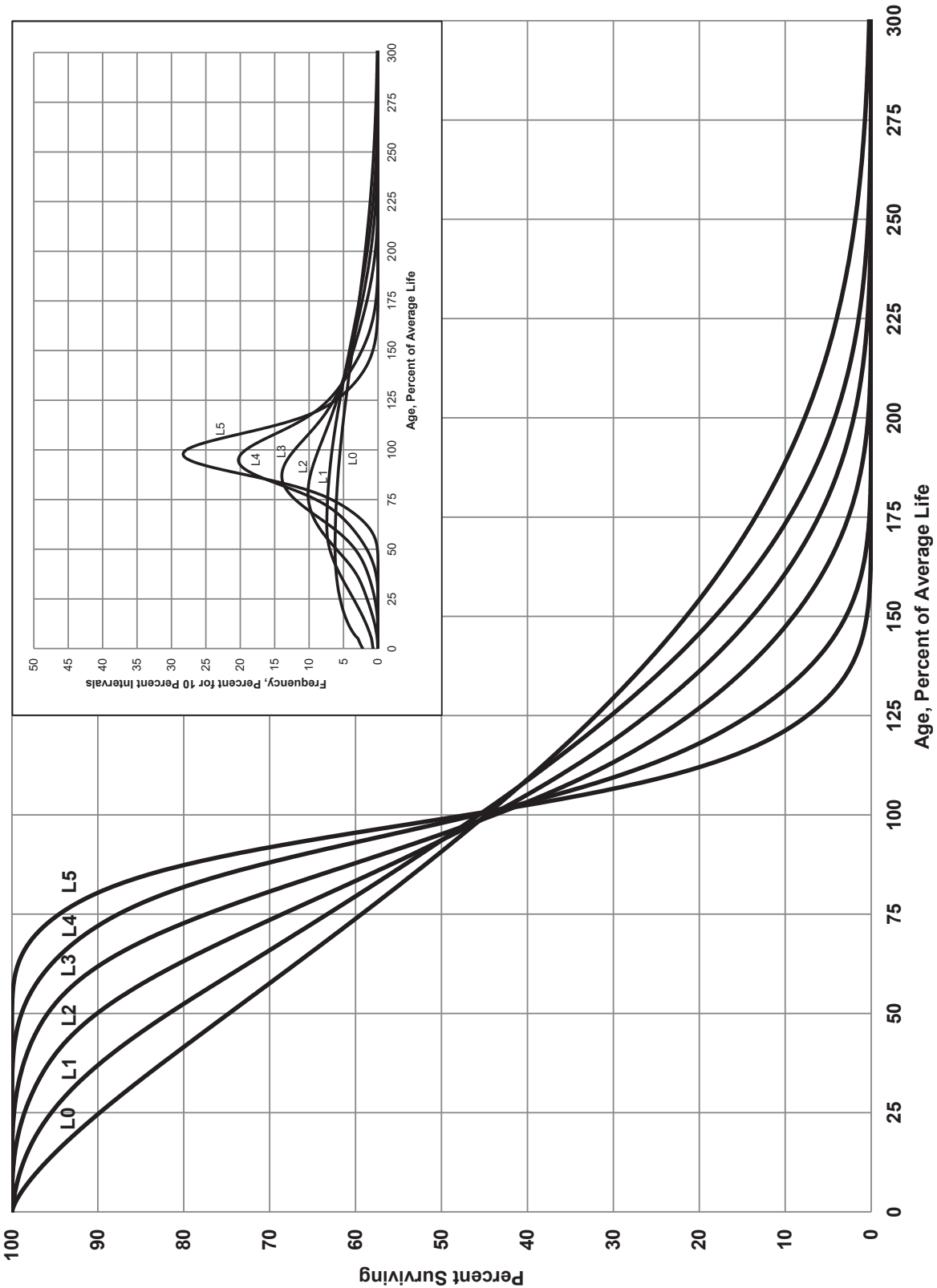


FIGURE 2.. LEFT MODAL OR "L" IOWA TYPE SURVIVOR CURVES

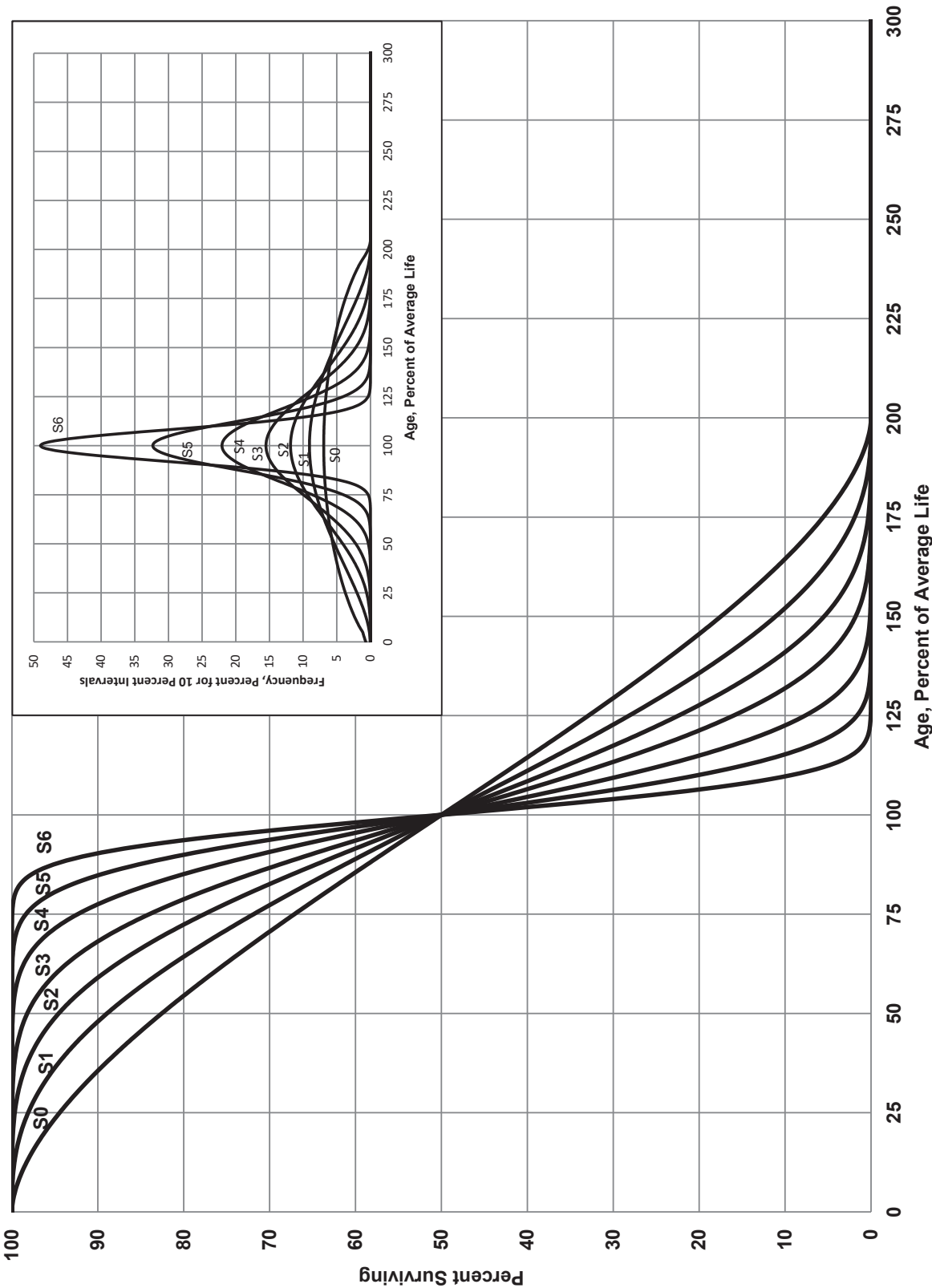
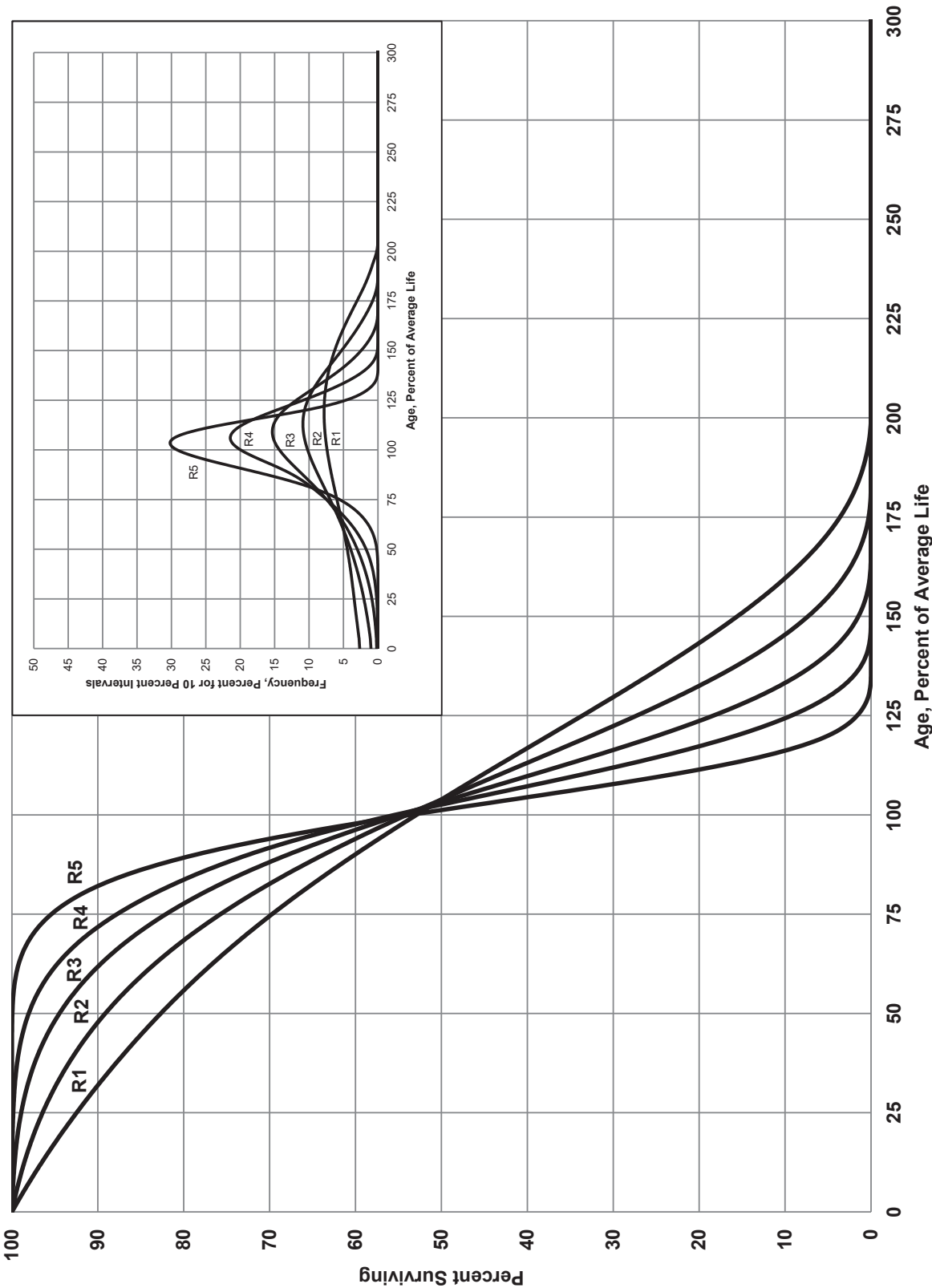


FIGURE 3.. SYMMETRICAL OR "S" IOWA TYPE SURVIVOR CURVES



**FIGURE 4.. RIGHT MODAL OR "R" IOWA TYPE SURVIVOR CURVES**

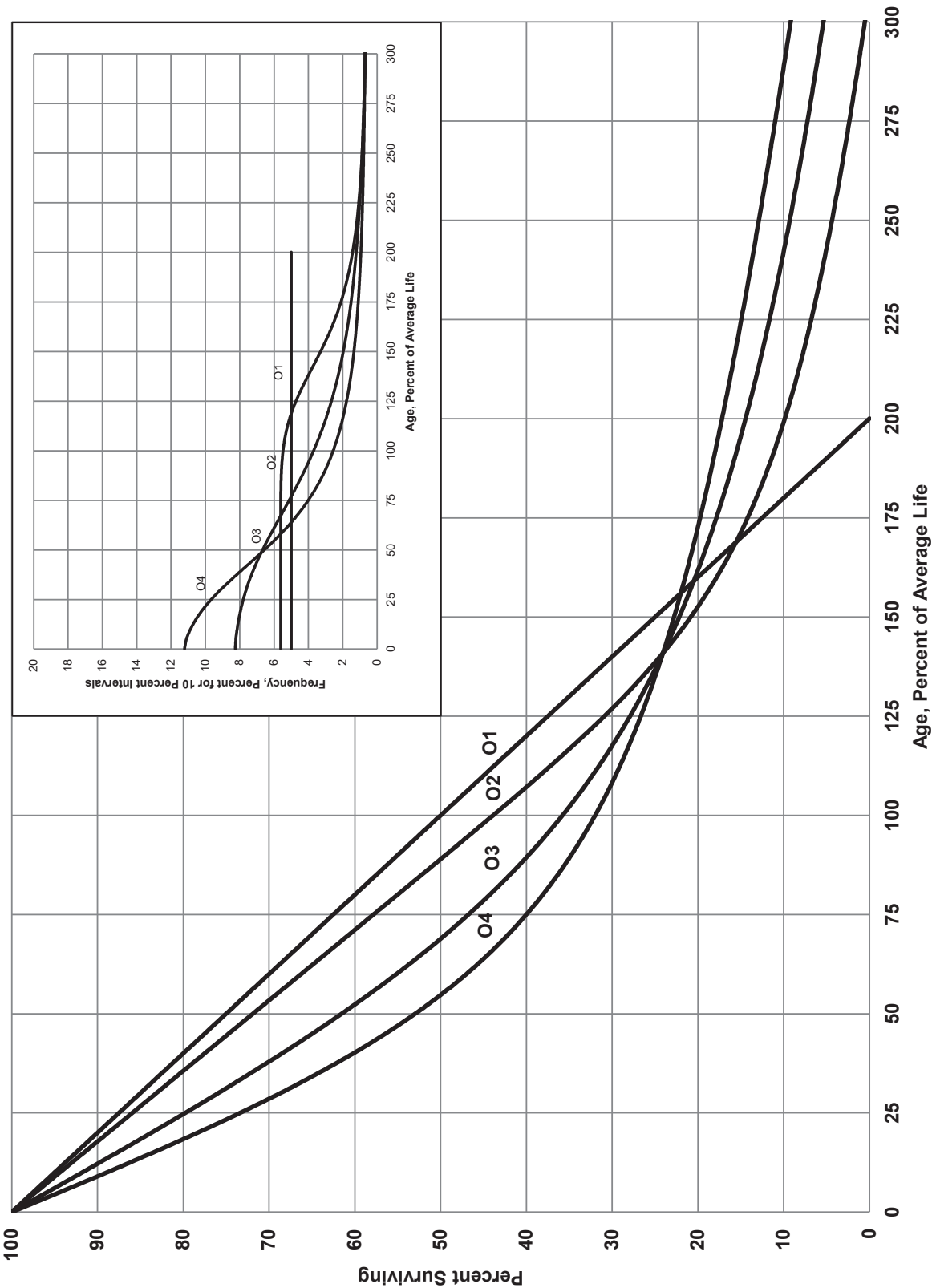


FIGURE 5. ORIGIN MODAL OR "O" IOWA TYPE SURVIVOR CURVES

These curve types have also been presented in subsequent Experiment Station bulletins and in the text, "Engineering Valuation and Depreciation."<sup>1</sup> In 1957, Frank V. B. Couch, Jr., an Iowa State College graduate student, submitted a thesis presenting his development of the fourth family consisting of the four O type survivor curves.

### **Retirement Rate Method of Analysis**

The retirement rate method is an actuarial method of deriving survivor curves using the average rates at which property of each age group is retired. The method relates to property groups for which aged accounting experience is available and is the method used to develop the original stub survivor curves in this study. The method (also known as the annual rate method) is illustrated through the use of an example in the following text and is also explained in several publications including "Statistical Analyses of Industrial Property Retirements,"<sup>2</sup> "Engineering Valuation and Depreciation,"<sup>3</sup> and "Depreciation Systems."<sup>4</sup>

The average rate of retirement used in the calculation of the percent surviving for the survivor curve (life table) requires two sets of data: first, the property retired during a period of observation, identified by the property's age at retirement; and second, the property exposed to retirement at the beginning of the age intervals during the same period. The period of observation is referred to as the experience band. The band of years which represent the installation dates of the property exposed to retirement during the experience band is referred to as the placement band. An example of the calculations used in the development of a life table follows. The example includes schedules of annual aged property transactions, a schedule of plant exposed to retirement, a life table and illustrations of smoothing the stub survivor curve.

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<sup>1</sup>Marston, Anson, Robley Winfrey and Jean C. Hempstead. Engineering Valuation and Depreciation, 2nd Edition. New York, McGraw-Hill Book Company. 1953.

<sup>2</sup>Winfrey, Robley, Statistical Analyses of Industrial Property Retirements. Iowa State College, Engineering Experiment Station, Bulletin 125. 1935.

<sup>3</sup>Marston, Anson, Robley Winfrey, and Jean C. Hempstead, Supra Note 1.

<sup>4</sup>Wolf, Frank K. and W. Chester Fitch. Depreciation Systems. Iowa State University Press. 1994.

**Schedules of Annual Transactions in Plant Records**

The property group used to illustrate the retirement rate method is observed for the experience band 2013-2022 for which there were placements during the years 2008-2022. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Schedules 1 and 2 on pages II-11 and II-12. In Schedule 1, the year of installation (year placed) and the year of retirement are shown. The age interval during which a retirement occurred is determined from this information. In the example which follows, \$10,000 of the dollars invested in 2008 were retired in 2013. The \$10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age interval. For example, the total of \$143,000 retired for age interval 4½-5½ is the sum of the retirements entered on Schedule 1 immediately above the stair step line drawn on the table beginning with the 2013 retirements of 2008 installations and ending with the 2022 retirements of the 2017 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

$$10 + 12 + 13 + 11 + 13 + 13 + 15 + 17 + 19 + 20.$$

SCHEDULE 1. RETIREMENTS FOR EACH YEAR 2013-2022  
 SUMMARIZED BY AGE INTERVAL

Year Placed (1)	Retirements, Thousands of Dollars											Total During		Age Interval (13)
	2013 (2)	2014 (3)	2015 (4)	2016 (5)	2017 (6)	2018 (7)	2019 (8)	2020 (9)	2021 (10)	2022 (11)	Age Interval (12)	Age Interval (13)		
2008	10	11	12	13	14	16	23	24	25	26	26	26	13½-14½	
2009	11	12	13	15	16	18	20	21	22	19	19	44	12½-13½	
2010	11	12	13	14	16	17	19	21	22	18	64	64	11½-12½	
2011	8	9	10	11	11	13	14	15	16	17	83	83	10½-11½	
2012	9	10	11	12	13	14	16	17	19	20	93	93	9½-10½	
2013	4	9	10	11	12	13	14	15	16	20	105	105	8½-9½	
2014		5	11	12	13	14	15	16	18	20	113	113	7½-8½	
2015			6	12	13	15	16	17	19	19	124	124	6½-7½	
2016				6	13	15	16	17	19	19	131	131	5½-6½	
2017					7	14	16	17	19	20	143	143	4½-5½	
2018						8	18	20	22	23	146	146	3½-4½	
2019							9	20	22	25	150	150	2½-3½	
2020								11	23	25	151	151	1½-2½	
2021									11	24	153	153	½-1½	
2022										13	80	80	0-½	
<b>Total</b>	<b>53</b>	<b>68</b>	<b>86</b>	<b>106</b>	<b>128</b>	<b>157</b>	<b>196</b>	<b>231</b>	<b>273</b>	<b>308</b>	<b>1,606</b>	<b>1,606</b>		

Experience Band 2013-2022

Placement Band 2008-2022



SCHEDULE 2. OTHER TRANSACTIONS FOR EACH YEAR 2013-2022  
 SUMMARIZED BY AGE INTERVAL

Experience Band 2013-2022 Placement Band 2008-2022

Year Placed (1)	Acquisitions, Transfers and Sales, Thousands of Dollars												Total During Age Interval (12)	Age Interval (13)
	During Year													
	2013 (2)	2014 (3)	2015 (4)	2016 (5)	2017 (6)	2018 (7)	2019 (8)	2020 (9)	2021 (10)	2022 (11)				
2008	-	-	-	-	-	-	60 <sup>a</sup>	-	-	-	-	-	-	13½-14½
2009	-	-	-	-	-	-	-	-	-	-	-	-	-	12½-13½
2010	-	-	-	-	-	-	-	-	-	-	-	-	-	11½-12½
2011	-	-	-	-	-	-	-	(5) <sup>b</sup>	-	-	60	-	-	10½-11½
2012	-	-	-	-	-	-	-	6 <sup>a</sup>	-	-	-	-	-	9½-10½
2013	-	-	-	-	-	-	-	-	-	-	(5)	-	-	8½-9½
2014	-	-	-	-	-	-	-	-	-	-	6	-	-	7½-8½
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	6½-7½
2016	-	-	-	-	-	-	-	(12) <sup>b</sup>	-	-	-	-	-	5½-6½
2017	-	-	-	-	-	-	-	-	22 <sup>a</sup>	-	-	-	-	4½-5½
2018	-	-	-	-	-	-	-	(19) <sup>b</sup>	-	-	10	-	-	3½-4½
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	2½-3½
2020	-	-	-	-	-	-	-	-	-	(102) <sup>c</sup>	(121)	-	-	1½-2½
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	½-1½
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	0-½
Total	-	-	-	-	-	-	60	(30)	22	(102)	(50)	-	-	

<sup>a</sup> Transfer Affecting Exposures at Beginning of Year

<sup>b</sup> Transfer Affecting Exposures at End of Year

<sup>c</sup> Sale with Continued Use

Parentheses Denote Credit Amount.

In Schedule 2, other transactions which affect the group are recorded in a similar manner. The entries illustrated include transfers and sales. The entries which are credits to the plant account are shown in parentheses. The items recorded on this schedule are not totaled with the retirements, but are used in developing the exposures at the beginning of each age interval.

**Schedule of Plant Exposed to Retirement**

The development of the amount of plant exposed to retirement at the beginning of each age interval is illustrated in Schedule 3 on page II-14. The surviving plant at the beginning of each year from 2013 through 2022 is recorded by year in the portion of the table headed "Annual Survivors at the Beginning of the Year." The last amount entered in each column is the amount of new plant added to the group during the year. The amounts entered in Schedule 3 for each successive year following the beginning balance or addition are obtained by adding or subtracting the net entries shown on Schedules 1 and 2. For the purpose of determining the plant exposed to retirement, transfers-in are considered as being exposed to retirement in this group at the beginning of the year in which they occurred, and the sales and transfers-out are considered to be removed from the plant exposed to retirement at the beginning of the following year. Thus, the amounts of plant shown at the beginning of each year are the amounts of plant from each placement year considered to be exposed to retirement at the beginning of each successive transaction year. For example, the exposures for the installation year 2018 are calculated in the following manner:

Exposures at age 0	= amount of addition	= \$750,000
Exposures at age ½	= \$750,000 - \$ 8,000	= \$742,000
Exposures at age 1½	= \$742,000 - \$18,000	= \$724,000
Exposures at age 2½	= \$724,000 - \$20,000 - \$19,000	= \$685,000
Exposures at age 3½	= \$685,000 - \$22,000	= \$663,000

SCHEDULE 3. PLANT EXPOSED TO RETIREMENT  
 JANUARY 1 OF EACH YEAR 2013-2022  
 SUMMARIZED BY AGE INTERVAL

Year Placed	Exposures, Thousands of Dollars											Total at		Age Interval (13)
	Annual Survivors at the Beginning of the Year											Beginning of Age Interval (12)		
	2013 (2)	2014 (3)	2015 (4)	2016 (5)	2017 (6)	2018 (7)	2019 (8)	2020 (9)	2021 (10)	2022 (11)				
2008	255	245	234	222	209	195	239	216	192	167	167	167	13½-14½	
2009	279	268	256	243	228	212	194	174	153	131	323	323	12½-13½	
2010	307	296	284	271	257	241	224	205	184	162	531	531	11½-12½	
2011	338	330	321	311	300	289	276	262	242	226	823	823	10½-11½	
2012	376	367	357	346	334	321	307	297	280	261	1,097	1,097	9½-10½	
2013	420 <sup>a</sup>	416	407	397	386	374	361	347	332	316	1,503	1,503	8½-9½	
2014		460 <sup>a</sup>	455	444	432	419	405	390	374	356	1,952	1,952	7½-8½	
2015			510 <sup>a</sup>	504	492	479	464	448	431	412	2,463	2,463	6½-7½	
2016				580 <sup>a</sup>	574	561	546	530	501	482	3,057	3,057	5½-6½	
2017					660 <sup>a</sup>	653	639	623	628	609	3,789	3,789	4½-5½	
2018						750 <sup>a</sup>	742	724	685	663	4,332	4,332	3½-4½	
2019							850 <sup>a</sup>	841	821	799	4,955	4,955	2½-3½	
2020								960 <sup>a</sup>	949	926	5,719	5,719	1½-2½	
2021									1,080 <sup>a</sup>	1,069	6,579	6,579	½-1½	
2022										1,220 <sup>a</sup>	7,490	7,490	0-½	
Total	1,975	2,382	2,824	3,318	3,872	4,494	5,247	6,017	6,852	7,799	44,780	44,780		

<sup>a</sup>Additions during the year

For the entire experience band 2013-2022, the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing of the retirements during an age interval (Schedule 1). For example, the figure of 3,789, shown as the total exposures at the beginning of age interval 4½-5½, is obtained by summing:

$$255 + 268 + 284 + 311 + 334 + 374 + 405 + 448 + 501 + 609.$$

**Original Life Table**

The original life table, illustrated in Schedule 4 on page II-16, is developed from the totals shown on the schedules of retirements and exposures, Schedules 1 and 3, respectively. The exposures at the beginning of the age interval are obtained from the corresponding age interval of the exposure schedule, and the retirements during the age interval are obtained from the corresponding age interval of the retirement schedule. The retirement ratio is the result of dividing the retirements during the age interval by the exposures at the beginning of the age interval. The percent surviving at the beginning of each age interval is derived from survivor ratios, each of which equals one minus the retirement ratio. The percent surviving is developed by starting with 100% at age zero and successively multiplying the percent surviving at the beginning of each interval by the survivor ratio, i.e., one minus the retirement ratio for that age interval. The calculations necessary to determine the percent surviving at age 5½ are as follows:

Percent surviving at age 4½	=	88.15	
Exposures at age 4½	=	3,789,000	
Retirements from age 4½ to 5½	=	143,000	
Retirement Ratio	=	143,000 ÷ 3,789,000	= 0.0377
Survivor Ratio	=	1.000 - 0.0377	= 0.9623
Percent surviving at age 5½	=	(88.15) x (0.9623)	= 84.83

The totals of the exposures and retirements (columns 2 and 3) are shown for the purpose of checking with the respective totals in Schedules 1 and 3. The ratio of the total retirements to the total exposures, other than for each age interval, is meaningless.

SCHEDULE 4. ORIGINAL LIFE TABLE  
CALCULATED BY THE RETIREMENT RATE METHOD

Experience Band 2013-2022

Placement Band 2008-2022

(Exposure and Retirement Amounts are in Thousands of Dollars)

Age at Beginning of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retirement Ratio	Survivor Ratio	Percent Surviving at Beginning of Age Interval
(1)	(2)	(3)	(4)	(5)	(6)
0.0	7,490	80	0.0107	0.9893	100.00
0.5	6,579	153	0.0233	0.9767	98.93
1.5	5,719	151	0.0264	0.9736	96.62
2.5	4,955	150	0.0303	0.9697	94.07
3.5	4,332	146	0.0337	0.9663	91.22
4.5	3,789	143	0.0377	0.9623	88.15
5.5	3,057	131	0.0429	0.9571	84.83
6.5	2,463	124	0.0503	0.9497	81.19
7.5	1,952	113	0.0579	0.9421	77.11
8.5	1,503	105	0.0699	0.9301	72.65
9.5	1,097	93	0.0848	0.9152	67.57
10.5	823	83	0.1009	0.8991	61.84
11.5	531	64	0.1205	0.8795	55.60
12.5	323	44	0.1362	0.8638	48.90
13.5	<u>167</u>	<u>26</u>	0.1557	0.8443	42.24
					35.66
Total	<u>44,780</u>	<u>1,606</u>			

Column 2 from Schedule 3, Column 12, Plant Exposed to Retirement.  
Column 3 from Schedule 1, Column 12, Retirements for Each Year.  
Column 4 = Column 3 Divided by Column 2.  
Column 5 = 1.0000 Minus Column 4.  
Column 6 = Column 5 Multiplied by Column 6 as of the Preceding Age Interval.

The original survivor curve is plotted from the original life table (column 6, Schedule 4). When the curve terminates at a percent surviving greater than zero, it is called a stub survivor curve. Survivor curves developed from retirement rate studies generally are stub curves.

### **Smoothing the Original Survivor Curve**

The smoothing of the original survivor curve eliminates any irregularities and serves as the basis for the preliminary extrapolation to zero percent surviving of the original stub curve. Even if the original survivor curve is complete from 100% to zero percent, it is desirable to eliminate any irregularities, as there is still an extrapolation for the vintages which have not yet lived to the age at which the curve reaches zero percent. In this study, the smoothing of the original curve with established type curves was used to eliminate irregularities in the original curve.

The Iowa type curves are used in this study to smooth those original stub curves which are expressed as percents surviving at ages in years. Each original survivor curve was compared to the Iowa curves using visual and mathematical matching in order to determine the better fitting smooth curves. In Figures 6, 7, and 8, the original curve developed in Schedule 4 is compared with the L, S, and R Iowa type curves which most nearly fit the original survivor curve. In Figure 6, the L1 curve with an average life between 12 and 13 years appears to be the best fit. In Figure 7, the S0 type curve with a 12-year average life appears to be the best fit and appears to be better than the L1 fitting. In Figure 8, the R1 type curve with a 12-year average life appears to be the best fit and appears to be better than either the L1 or the S0.

In Figure 9, the three fittings, 12-L1, 12-S0 and 12-R1 are drawn for comparison purposes. It is probable that the 12-R1 Iowa curve would be selected as the most representative of the plotted survivor characteristics of the group.

FIGURE 6. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES

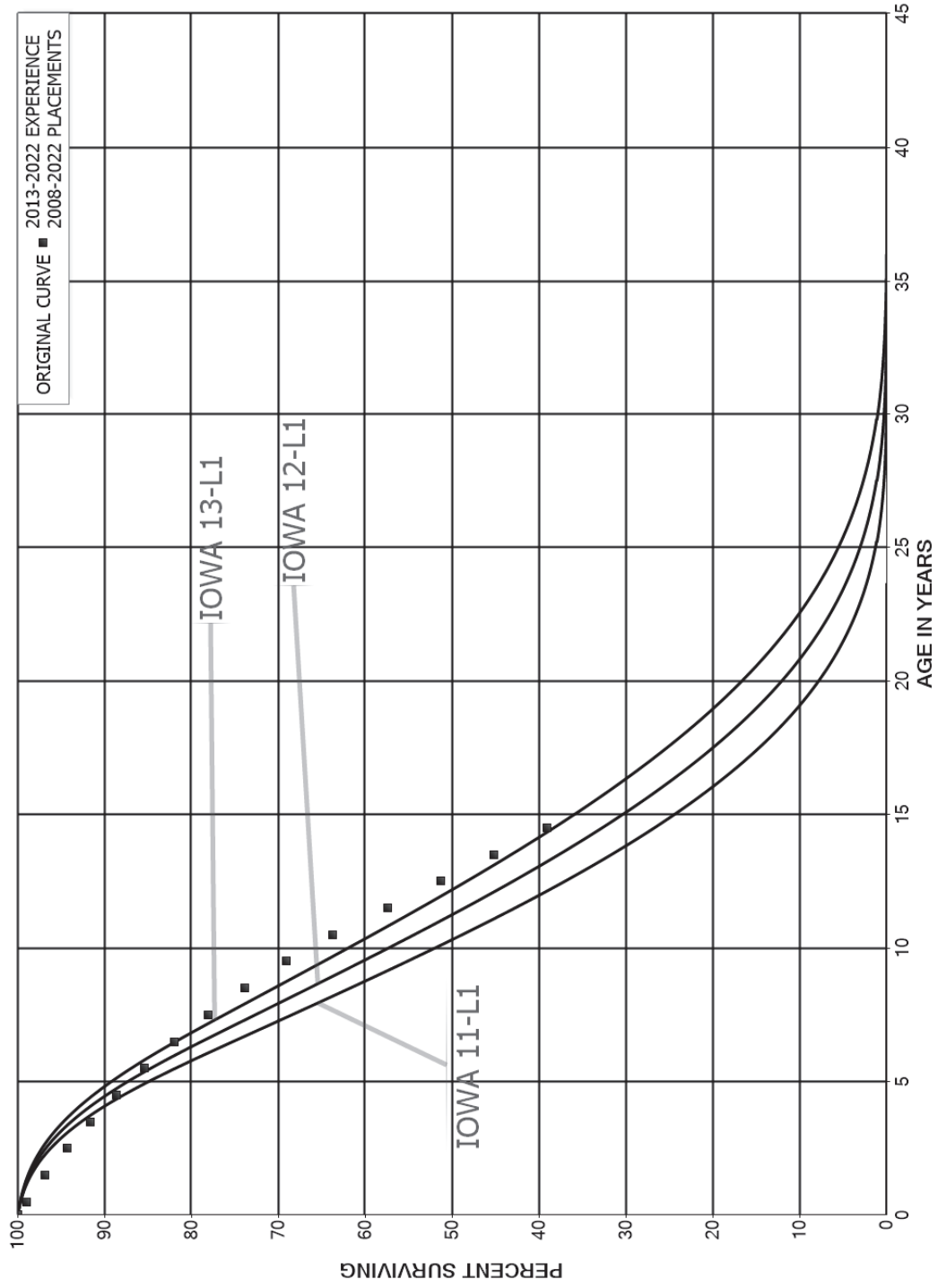


FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN S0 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES

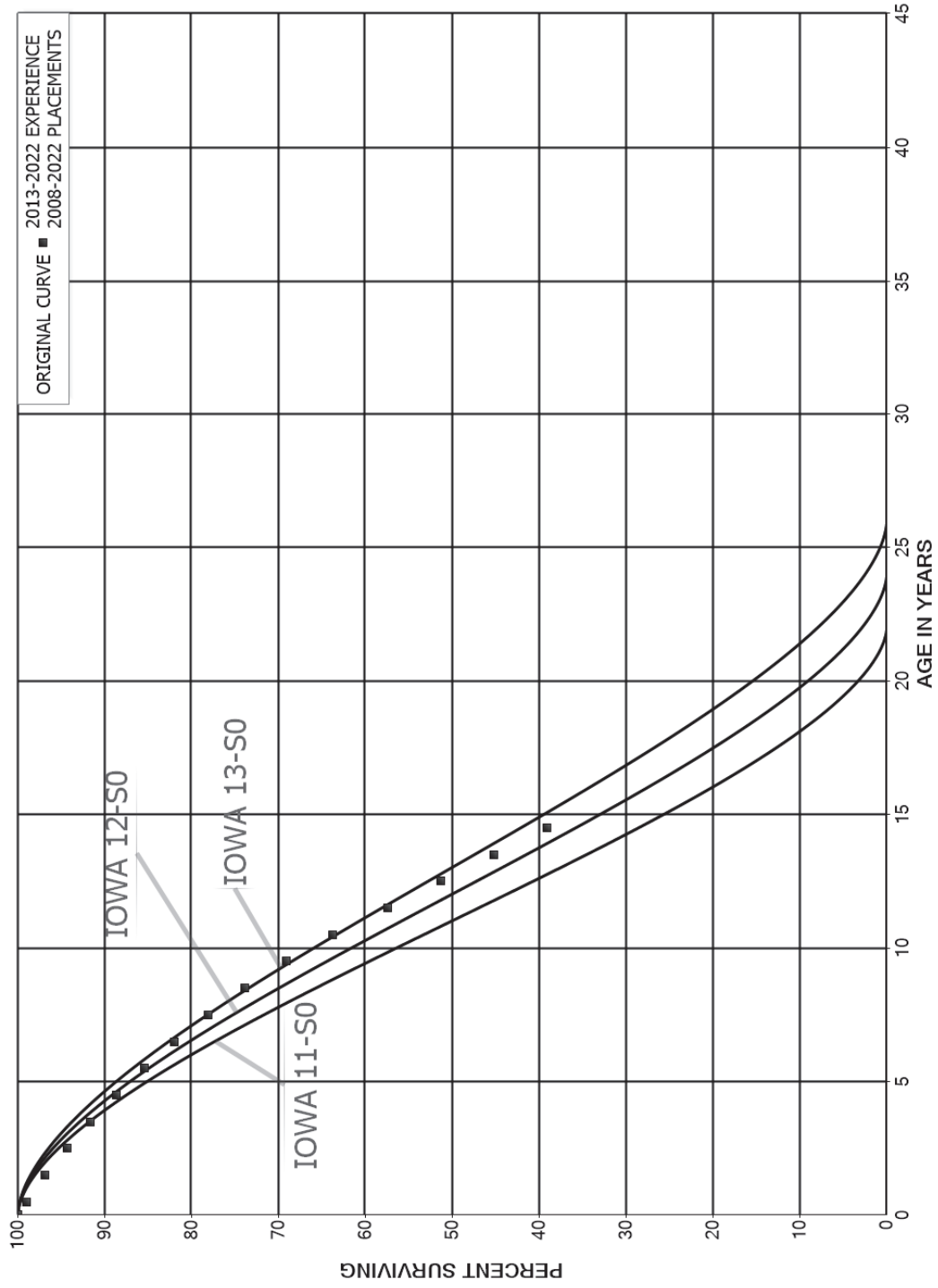




FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES

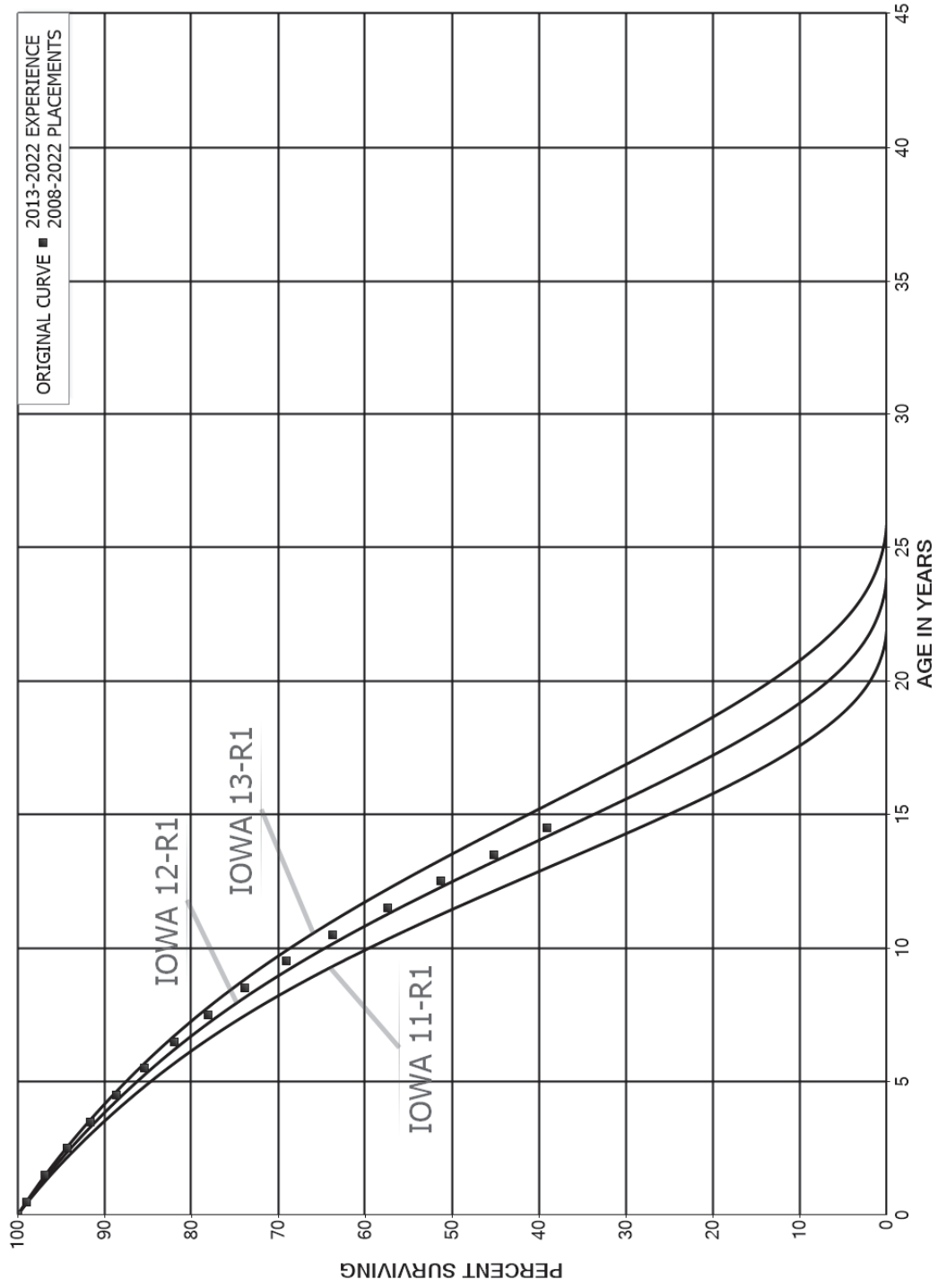
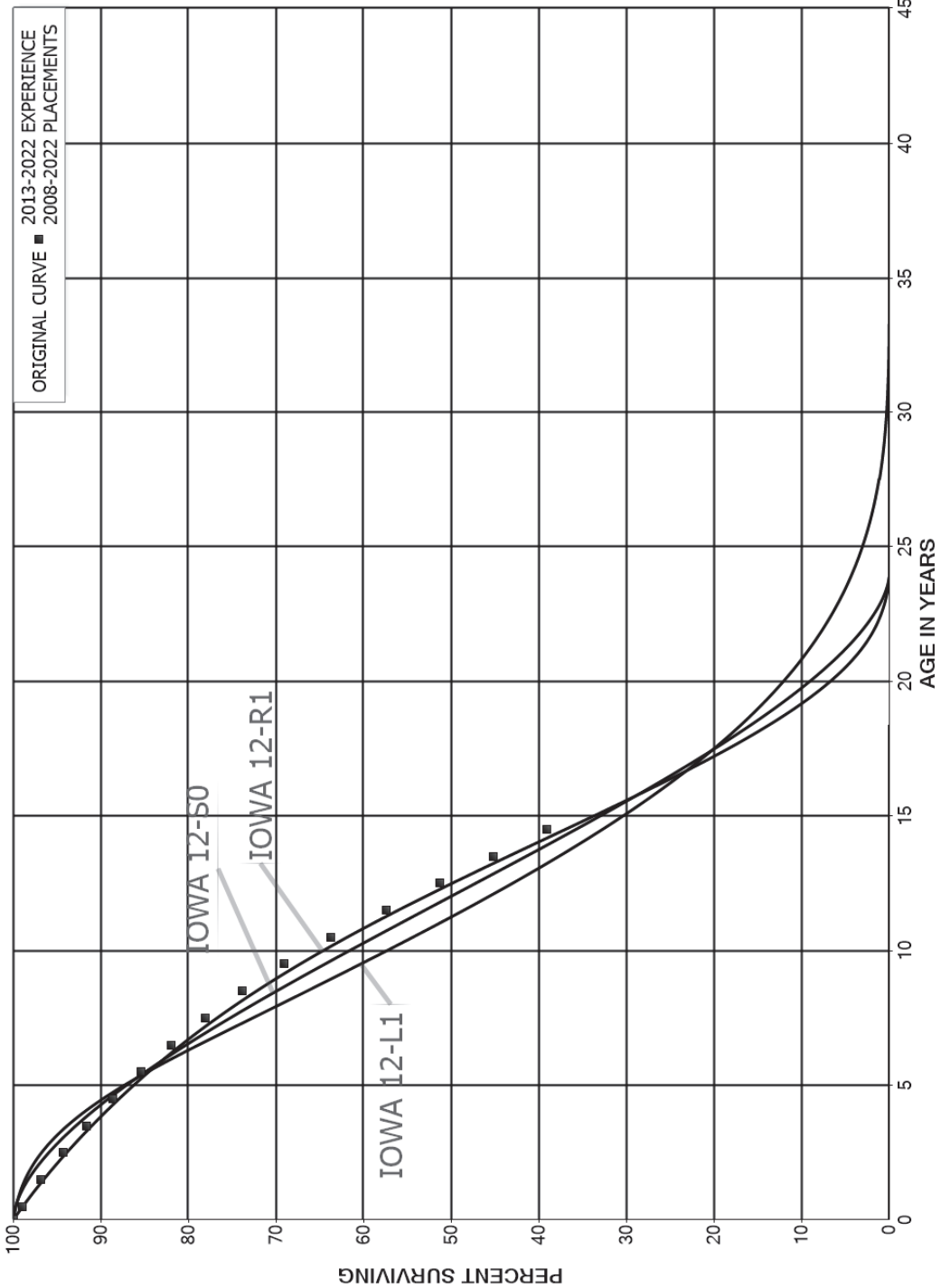


FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1, S0 AND R1 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES



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**PART III. SERVICE LIFE CONSIDERATIONS**

### PART III. SERVICE LIFE CONSIDERATIONS

#### FIELD TRIPS

In order to be familiar with the operation of the Company and observe representative portions of the plant, a field trip was conducted for the study. A general understanding of the function of the plant and information with respect to the reasons for past retirements and the expected future causes of retirements are obtained during field trips. This knowledge and information were incorporated in the interpretation and extrapolation of the statistical analyses.

The following is a list of the locations visited during the most recent field trip.

August 23-24, 2023

Big Bend Power Station  
TECO Main Office  
Bayside Power Station  
Big Bend Solar Sites

During the field trips and throughout the conduct of this depreciation study, meetings were held with representative Company personnel from various TECO business units. Information attained through conversation and discussions was incorporated into the life and net salvage analyses of this report.

#### SERVICE LIFE ANALYSIS

The service life estimates were based on judgment which considered a number of factors. The primary factors were the statistical analyses of data; current Company policies and outlook as determined during conversations with management; and the survivor curve estimates from previous studies of this company and other electric utility companies. For transmission, distribution and general plant accounts survivor curves were estimated using the retirement rate method. Additionally, due to the available data,

historical retirements were statistically aged for certain transmission and distribution accounts (mass property accounts 355, 356, and 364 through 373). In addition to running actuarial analyses for these accounts, the simulated plant record (SPR) method of analysis was also employed. Survivor curves were also estimated for interim retirements for production plant accounts using the retirement rate method. A list of accounts for which the survivor curve provided an indication of service life are set forth in the table below.

<u>ACCOUNT</u>	<u>SURVIVOR CURVE</u>
STEAM PRODUCTION PLANT	
311.00 Structures and Improvements	75-R1.5 *
312.00 Boiler Plant Equipment	40-L0 *
314.00 Turbogenerator Units	45-R1 *
315.00 Accessory Electric Equipment	50-R1.5 *
316.00 Miscellaneous Power Plant Equipment	55-R0.5 *
OTHER PRODUCTION PLANT	
341.00 Structures and Improvements	50-R3 *
342.00 Fuel Holders, Producers and Accessories	50-R0.5 *
343.00 Prime Movers – General	50-O1 *
343.10 Prime Movers – Contractual Service Agreements	8-L0 *
345.00 Accessory Electric Equipment	55-S1 *
346.00 Miscellaneous Power Plant Equipment	35-L2*
SOLAR	
341.00 Structures and Improvements	30-S3
343.00 Prime Movers	30-S3
345.00 Accessory Electric Equipment	30-S3
348.80 Energy Storage Equipment	10-S3
TRANSMISSION PLANT	
350.01 Land Rights	75-S4
351.00 Energy Storage Equipment	10-S3
352.00 Structures and Improvements	60-R3
353.00 Station Equipment	45-S0
354.00 Towers and Fixtures	55-R4
355.00 Poles and Fixtures	50-R1

356.00	Overhead Conductors and Devices	55-R2
356.01	Clearing Rights-Of-Way	55-R4
357.00	Underground Conduit	60-R4
358.00	Underground Conductors and Devices	50-R4
359.00	Roads and Trails	65-R4
<b>DISTRIBUTION PLANT</b>		
361.00	Structures and Improvements	60-R3
362.00	Station Equipment	45-R1
363.00	Energy Storage Equipment	10-S3
364.00	Poles, Towers and Fixtures	35-R2.5
365.00	Overhead Conductors and Devices	50-R1.5
366.00	Underground Conduit	60-R4
367.00	Underground Conductors and Devices	35-R1.5
368.00	Line Transformers	30-S2
369.00	Overhead Services	45-R3
369.02	Underground Services	45-R3
370.00	Meters – Analog and AMR	20-R2
370.01	Meters – AMI	15-R2
370.10	EV Chargers	10-R2.5
373.00	Street Lighting and Signal Systems	27-L1
373.02	Street Lighting and Signal Systems – LS2	27-L1
<b>GENERAL PLANT</b>		
390.00	Structures and Improvements	60-R2
392.02	Light Trucks – Energy Delivery	11-R1.5
392.03	Heavy Trucks – Energy Delivery	16-L2
392.12	Light Trucks – Energy Supply	11-R1.5
392.13	Heavy Trucks – Energy Supply	16-L2
397.25	Communication Equipment – Fiber	25-S2

\* For production plant accounts, the survivor curve shown applies only to interim retirements. The life span method is used for these accounts.

The statistical support for the service life estimates is presented in the section beginning on page VII-2. A narrative discussion of the considerations for each service life estimate for transmission, distribution and general plant accounts is provided in the section beginning on page XI-2. For production plant accounts, the life span method was used, as is described in the next section. A narrative discussion of the considerations for each interim survivor curve estimate for production plant is provided in the section beginning on page X-2.

### Life Span Estimates

Inasmuch as electric production plant has specific retirement dates, the life span method was employed. In this method the property group follows the survivor curve until the selected date of retirement at which time the curve is truncated. For each of the facilities for which the life span method was used, a probable retirement date (also referred to as an economic recovery date) was established. The probable retirement dates are based on a number of factors, including the operating characteristics of the facilities, the type of technology used at each plant, environmental and other regulations, experience in the industry, current forecasted life spans, and the Company's outlook for each facility.

A description of each generating facility, as well as the bases for the estimated probable retirement dates and estimated interim survivor curves can be found in the section beginning on page X-2. The probable retirement dates used in this study for each of the production facilities are summarized below. The same retirement date was used for each unit at the facility unless otherwise noted.

<u>DEPRECIABLE GROUP</u>	<u>MAJOR YEAR IN SERVICE</u>	<u>PROBABLE RETIREMENT YEAR</u>	<u>LIFE SPAN</u>
<u>STEAM PRODUCTION</u>			
Big Bend Common	1970	2057	87
Big Bend Unit 4	1985	2040	55
<u>OTHER PRODUCTION</u>			
Big Bend Unit 1	2022	2057	35
Big Bend Unit 4	2009	2049	40
Big Bend Unit 5	2021	2057	36
Big Bend Unit 6	2021	2057	36
Polk Common	1996	2052	56
Polk Unit 1 Gasifier	1996	2036	40
Polk Unit 2	2000	2052	52
Polk Unit 3	2002	2052	50
Polk Unit 4	2007	2052	45
Polk Unit 5	2007	2052	45
Polk Unit 6	2017	2052	35
Bayside Common	2003	2049	46
Bayside Unit 1	2003	2038	35
Bayside Unit 2	2004	2038	34
Bayside Unit 3	2009	2049	40
Bayside Unit 4	2009	2049	40
Bayside Unit 5	2009	2049	40
Bayside Unit 6	2009	2049	40
MacDill Air Force Base	2025	2055	30



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**PART IV. NET SALVAGE CONSIDERATIONS**

## PART IV. NET SALVAGE CONSIDERATIONS

### NET SALVAGE ANALYSIS

The estimates of net salvage by account were based in part on the analyses of historical data compiled for the years 1982 through 2022. Cost of removal and gross salvage were expressed as percents of the original cost of plant retired, both on annual and three-year moving average bases. The most recent five-year average also was calculated for consideration. The net salvage estimates by account are expressed as a percent of the original cost of plant retired.

### Net Salvage Considerations

The estimates of future net salvage are expressed as percentages of surviving plant in service, i.e., all future retirements. In cases in which removal costs are expected to exceed gross salvage receipts, a negative net salvage percentage is estimated. The net salvage estimates were based on judgment which incorporated analyses of historical cost of removal and gross salvage data, knowledge of the property studied, expectations with respect to future removal requirements and markets for retired equipment and materials.

For transmission, distribution and general plant accounts net salvage was estimated based on the considerations described above. For production plant accounts, net salvage for interim retirements was also estimated in the same manner. The statistical support for the net salvage estimates is presented in the section beginning on page VIII-2. A narrative discussion of the considerations for each net salvage estimate for transmission, distribution and general plant accounts is provided in the section beginning on page XI-2. The estimation of net salvage for life span property, such as production plant accounts, is described in the next section. A narrative discussion of the

considerations for each net salvage estimate for production plant is provided in the section beginning on page X-2.

<u>ACCOUNT</u>	<u>NET SALVAGE ESTIMATE</u>
STEAM PRODUCTION PLANT	
311.00 Structures and Improvements	(30) *
312.00 Boiler Plant Equipment	(30) *
314.00 Turbogenerator Units	(30) *
315.00 Accessory Electric Equipment	(15) *
316.00 Miscellaneous Power Plant Equipment	(2) *
OTHER PRODUCTION PLANT	
341.00 Structures and Improvements	(40) *
342.00 Fuel Holders	(15) *
343.00 Prime Movers	(15) *
343.10 Prime Movers - Contractual Service Agreements	40 *
345.00 Accessory Electric Equipment	(20) *
346.00 Miscellaneous Power Plant Equipment	(5) *
SOLAR	
341.80 Structures and Improvements	0
343.80 Prime Movers	0
345.80 Accessory Electric Equipment	0
348.80 Energy Storage Equipment	0
TRANSMISSION PLANT	
350.01 Rights of Way	(10)
351.00 Energy Storage Equipment	0
352.00 Structures and Improvements	(25)
353.00 Station Equipment	(5)
354.00 Towers and Fixtures	(15)
355.00 Poles and Fixtures	(50)
356.00 Overhead Conductors and Devices	(50)
356.01 Clearing Rights-of-Way	0
357.00 Underground Conduit	0
358.00 Underground Conductors and Devices	(20)
359.00 Roads and Trails	(10)

<u>ACCOUNT</u>	<u>NET SALVAGE ESTIMATE</u>
<b>DISTRIBUTION PLANT</b>	
361.00 Structures and Improvements	(40)
362.00 Station Equipment	(20)
363.00 Energy Storage Equipment	0
364.00 Poles, Towers and Fixtures	(75)
365.00 Overhead Conductors and Devices	(30)
366.00 Underground Conduit	(5)
367.00 Underground Conductors and Devices	(15)
368.00 Line Transformers	(20)
369.00 Overhead Services	(30)
369.02 Underground Services	(20)
370.00 Meters – Analog and AMR	(30)
370.01 Meters - AMI	(30)
370.10 EV Chargers	0
373.00 Street Lighting and Signal Systems	(10)
373.02 Street Lighting and Signal Systems – LS2	(10)
<b>GENERAL PLANT</b>	
390.00 Structures and Improvements	(10)
392.02 Light Trucks – Energy Delivery	20
392.03 Heavy Trucks – Energy Delivery	20
392.12 Light Trucks – Energy Supply	20
392.13 Heavy Trucks – Energy Supply	20
397.25 Communication Equipment - Fiber	(5)

\* For production plant accounts, the net salvage estimate shown applies only to interim retirements. These estimates are adjusted to develop a composite net salvage percent that applies to the full account.

### Net Salvage for Life Span Groups

Life span property experiences two types of net salvage. Terminal net salvage is cost of removal and gross salvage that occurs at or subsequent to the retirement of the entire facility (for example, the cost to dismantle a power plant). Interim net salvage is the cost of removal and gross salvage related to interim retirements that occur prior to the final retirement of the facility.

The terminal net salvage for TECO's power plants have been estimated based on dismantlement or decommissioning studies. These costs are recovered separately and are not part of the Depreciation Study. Therefore, the only net salvage for life span property that is included in the depreciation study is interim net salvage. The estimates of interim net salvage were made in the same manner as the net salvage estimates for transmission, distribution and general plant. A narrative discussion of the considerations for each interim net salvage estimate for production plant accounts is provided in the section beginning on page X-2.

The interim net salvage estimates for production plant accounts apply only to the portion of plant in service forecast to retire as interim retirements. The net salvage estimates are therefore adjusted to develop composite net salvage percents that can be applied to the balance of each plant account. Table 4 beginning on page VIII-2 provides the calculation of the composite net salvage estimate for each production plant account that can be applied to the plant balance as of December 31, 2024. The composite net salvage percents calculated in Table 4 are the net salvage percents used in the calculation of depreciation for production plant accounts.

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**PART V. CALCULATION OF ANNUAL AND  
ACCRUED DEPRECIATION**

**PART V. CALCULATION OF ANNUAL AND  
ACCRUED DEPRECIATION**

**GROUP DEPRECIATION PROCEDURES**

A group procedure for depreciation is appropriate when considering more than a single item of property. Normally the items within a group do not have identical service lives but have lives that are dispersed over a range of time. There are two primary group procedures, namely, average service life and equal life group. In the average service life procedure, the rate of annual depreciation is based on the average life or average remaining life of the group, and this rate is applied to the surviving balances of the group's cost. A characteristic of this procedure is that the cost of plant retired prior to average life is not fully recouped at the time of retirement, whereas the cost of plant retired subsequent to average life is more than fully recouped. Over the entire life cycle, the portion of cost not recouped prior to average life is balanced by the cost recouped subsequent to average life.

**Single Unit of Property**

The calculation of straight line depreciation for a single unit of property is straightforward. For example, if a \$1,000 unit of property attains an age of four years and has a life expectancy of six years, the annual accrual over the total life is:

$$\frac{\$1,000}{(4 + 6)} = \$100 \text{ per year.}$$

The accrued depreciation is:

$$\$1,000 \left( 1 - \frac{6}{10} \right) = \$400.$$

### **Remaining Life Annual Accruals**

For the purpose of calculating remaining life accruals as of December 31, 2024, the composite remaining life for each depreciable group is calculated based on the original cost and attained age of each vintage of plant in service. Explanations of remaining life accruals and calculated accrued depreciation follow. The annual depreciation rates and accruals for each depreciation group are set forth in Table 1 beginning on page VI-5. The detailed calculations of the composite remaining life for each depreciable group as of December 31, 2024 are set forth in Part IX of the study beginning on page IX-2.

### **Average Service Life Procedure**

In the average service life procedure, the remaining life annual accrual for a property group is determined by dividing future book accruals (original cost less book reserve less net salvage) by the average (or composite) remaining life. The average remaining life for a property group is the weighted average of the average remaining lives for each vintage. The average remaining life for each vintage is a direct weighted average derived from the estimated future survivor curve in accordance with the average service life procedure.

The calculated accrued depreciation for each depreciable property group represents that portion of the depreciable cost of the group which would not be allocated to expense through future depreciation accruals if current forecasts of life characteristics are used as the basis for such accruals. The accrued depreciation calculation consists of applying an appropriate ratio to the surviving original cost of each vintage of each



account based upon the attained age and service life. The straight line accrued depreciation ratios are calculated as follows for the average service life procedure:

$$\text{Ratio} = 1 - \frac{\text{Average Remaining Life}}{\text{Average Service Life}}$$

## CALCULATION OF ANNUAL AND ACCRUED AMORTIZATION

Amortization is the gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized. Normally, the distribution of the amount is in equal amounts to each year of the amortization period.

The calculation of annual and accrued amortization requires the selection of an amortization period. The amortization periods used in this report were based on judgment which incorporated a consideration of the period during which the assets will render most of their service, the amortization period and service lives used by other utilities, and the service life estimates previously used for the asset under depreciation accounting.

Amortizable accounts were not studied within the scope of the present depreciation study. The recommendation is to maintain the amortization periods currently used for each of these property groups. The table below contains the list of all of TECO's amortizable accounts and their current service lives.

AMORTIZABLE ACCOUNTS		AMORTIZATION PERIOD	EXISTING RATE
303.15	SOFTWARE - AMORT - 15YR	15	6.70%
303.99	INTANGIBLE SOFTWARE SOLAR 30YR	30	3.30%
312.47	BIG BEND FUEL CLAUSE	5	20.00%
316.47	BIG BEND TOOLS - AMORT	7	14.30%
342.87	POLK FUEL CLAUSE	5	20.00%
346.37	BAYSIDE TOOLS - AMORT	7	14.30%
346.87	POLK TOOLS - AMORT	7	14.30%
391.01	OFFICE FURNITURE AND EQUIPMENT - AMORT	7	14.30%
391.02	COMPUTER EQUIPMENT - AMORT	4	25.00%
391.03	DATA HANDLING EQUIPMENT - AMORT	7	14.30%
391.04	MAINFRAME EQUIPMENT - AMORT	5	20.00%
393.00	STORES EQUIPMENT - AMORT	7	14.30%
394.00	TOOLS, SHOP AND GARAGE EQUIP - AMORT	7	14.30%
394.01	ECCR SOLAR CAR PORT - AMORT	5	20.00%
395.00	LABORATORY EQUIPMENT - AMORT	7	14.30%
396.00	POWER OPERATED EQUIPMENT - AMORT	7	14.30%
397.00	COMMUNICATION EQUIPMENT - AMORT	7	14.30%
398.00	MISCELLANEOUS EQUIPMENT - AMORT	7	14.30%

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**PART VI. RESULTS OF STUDY**

## PART VI. RESULTS OF STUDY

### QUALIFICATION OF RESULTS

The calculated annual and accrued depreciation are the principal results of the study. Continued surveillance and periodic revisions are normally required to maintain continued use of appropriate annual depreciation accrual rates. An assumption that accrual rates can remain unchanged over a long period of time implies a disregard for the inherent variability in service lives and net salvage and for the change of the composition of property in service. The annual accrual rates were calculated in accordance with the straight line remaining life method of depreciation, using the average service life procedure based on estimates which reflect considerations of current historical evidence and expected future conditions.

The annual depreciation accrual rates are applicable specifically to the electric plant in service as of December 31, 2024. For most plant accounts, the application of such rates to future balances that reflect additions subsequent to December 31, 2024 is reasonable for a period of three to five years.

### DESCRIPTION OF DETAILED TABULATIONS

Table 1 presents a summary of the results of the study as applied to the original cost of electric plant as of December 31, 2024, and can be found on pages VI-5 through VI-10 of this report. The depreciation rates presented in Table 1 are the remaining life depreciation rates recommended in the study. Table 2, on pages VI-11 through VI-14, presents a comparison as of December 31, 2024 of the recommended remaining life depreciation rates to the current approved depreciation rates. Table 3, on pages VI-15 through VI-21, presents a comparison of the book reserve and theoretical reserve based

on the recommended service life and net salvage estimates for electric plant in service as of December 31, 2024.

The service life estimates were based on judgment that incorporated statistical analyses of retirement data, discussions with management and consideration of the property studied. The results of the statistical analysis of service life are presented in the section beginning on page VII-2. For each depreciable group analyzed by the retirement rate method, a chart depicting the original and estimated survivor curves followed by a tabular presentation of the original life table(s) plotted on the chart. The survivor curves estimated for the depreciable groups are shown as dark smooth curves on the charts. Each smooth survivor curve is denoted by a numeral followed by the curve type designation. The numeral used is the average life derived from the entire curve from 100 percent to zero percent surviving. The titles of the chart indicate the group, the symbol used to plot the points of the original life table, and the experience and placement bands of the life tables which were plotted. The experience band indicates the range of years for which retirements were used to develop the stub survivor curve. The placements indicate, for the related experience band, the range of years of installations which appear in the experience.

The analyses of net salvage data are presented in Part VII of the report. The tabulations present annual cost of removal and gross salvage data, three-year moving averages and the most recent five-year average. Data are shown in dollars and as percentages of original costs retired. In addition, the calculation of the composite net salvage percents for production plant are presented in Table 4 on page VIII-2.

Tables detailing the calculations of the composite (or average) remaining life for each property group as of December 31, 2024 are presented in account sequence

starting on page IX-2 of the supporting documents. The tables indicate the estimated survivor curve and net salvage percent for the account and set forth, for each installation year, the original cost, the average service life, the whole life annual rate and accrual, the remaining life, and the calculated future accrual factor and amount. The composite remaining life for each property group is equal to the total calculated future accrual amount divided by the total whole life annual accrual amount. The composite remaining lives are used in Table 1 for the calculation of remaining life depreciation accruals for each property group.

In addition to the statistical support presented in Parts VII and VIII for the service life and net salvage estimates, a narrative description of the development of the service life and net salvage estimates for each depreciable group has been provided in Parts X and XI. Part X provides narrative descriptions of the Company's generation plants and considerations related to the estimation of service life and net salvage for each generating plant unit and account. Part XI provides narrative descriptions of the related to the estimation of service life and net salvage for each transmission, distribution and general plant account.

**TAMPA ELECTRIC COMPANY  
2023 DEPRECIATION AND  
DISMANTLEMENT STUDY  
EXHIBIT 2  
BATES STAMPED PAGES: 13 - 467  
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**TAMPA ELECTRIC COMPANY**

**TABLE 1. SUMMARY OF SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE  
AND CALCULATED ANNUAL DEPRECIATION ACCRUAL RATES FOR ELECTRIC PLANT AS OF DECEMBER 31, 2024**

ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF DECEMBER 31, 2024 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)=(100%-4)X(5)-(6)	COMPOSITE REMAINING LIFE (8)	ANNUAL DEPRECIATION ACCRUALS (9)=(7)/(8)	ANNUAL DEPRECIATION RATE (10)=(9)/(5)
<b>STEAM PRODUCTION PLANT</b>									
<b>BIG BEND POWER PLANT</b>									
BIG BEND COMMON									
311.00 STRUCTURES AND IMPROVEMENTS	12-2057	75-R1.5 *	(5)	252,807,167.66	71,630,371	193,817,155	30.45	6,365,095	2.52
312.00 BOILER PLANT EQUIPMENT	12-2057	46-L1 *	(12)	219,407,589.74	48,998,158	197,538,688	23.61	8,353,287	3.81
314.00 TURBOGENERATOR UNITS	12-2057	45-R1 *	(6)	28,314,969.60	31,438,314	1,104,570	29.46	1,104,570	3.90
315.00 ACCESSORY ELECTRIC EQUIPMENT	12-2057	50-R1.5 *	(4)	43,865,995.04	19,734,181	25,884,757	27.36	946,080	2.16
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2057	55-R0.5 *	(1)	26,457,882.67	11,633,648	44,890,611	27.89	533,905	2.02
<b>TOTAL BIG BEND COMMON</b>				<b>570,653,503.71</b>	<b>150,739,462</b>	<b>463,367,525</b>	<b>26.74</b>	<b>17,307,926</b>	<b>3.03</b>
BIG BEND UNIT 4									
311.00 STRUCTURES AND IMPROVEMENTS	12-2040	75-R1.5 *	(5)	104,628,975.73	54,187,413	55,673,011	15.24	3,653,085	3.49
312.00 BOILER PLANT EQUIPMENT	12-2040	46-L0 *	(12)	552,262,971.74	218,119,144	400,415,384	13.48	29,704,405	5.38
314.00 TURBOGENERATOR UNITS	12-2040	45-R1 *	(6)	123,977,861.84	52,223,808	81,672,067	14.13	5,780,047	4.66
315.00 ACCESSORY ELECTRIC EQUIPMENT	12-2040	50-R1.5 *	(4)	97,538,411.46	61,793,800	39,646,148	14.53	2,728,572	2.80
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2040	55-R0.5 *	(1)	8,248,594.10	6,056,083	2,274,987	14.33	158,757	1.92
<b>TOTAL BIG BEND UNIT 4</b>				<b>866,656,614.87</b>	<b>392,380,258</b>	<b>579,681,597</b>	<b>17.10</b>	<b>42,024,866</b>	<b>4.74</b>
<b>TOTAL BIG BEND POWER PLANT</b>				<b>1,457,509,918.58</b>	<b>543,119,740</b>	<b>1,043,049,122</b>	<b>20.33</b>	<b>59,332,792</b>	<b>4.07</b>
<b>TOTAL STEAM PRODUCTION PLANT</b>				<b>1,457,509,918.58</b>	<b>543,119,740</b>	<b>1,043,049,122</b>	<b>20.33</b>	<b>59,332,792</b>	<b>4.07</b>
<b>BIG BEND POWER PLANT</b>									
BIG BEND UNIT 1									
341.00 STRUCTURES AND IMPROVEMENTS	12-2057	50-R3 *	(10)	2,290,548.98	1,536,810	982,794	12.50	78,624	3.43
342.00 FUEL HOLDERS	12-2057	50-R0.5 *	(3)	3,390,810.17	1,599,040	1,893,495	25.16	75,258	2.22
343.00 PRIME MOVERS	12-2057	50-O1 *	(4)	459,001,278.17	19,610,395	457,750,934	27.41	16,700,144	3.64
345.00 ACCESSORY ELECTRIC EQUIPMENT	12-2057	55-S1 *	(4)	546,961.13	95,858	472,981	29.57	15,995	2.92
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2057	35-L2 *	(3)	308,525.93	245,094	72,688	8.87	8,195	2.66
<b>TOTAL BIG BEND UNIT 1</b>				<b>465,538,124.38</b>	<b>23,087,196</b>	<b>461,172,892</b>	<b>27.32</b>	<b>16,878,216</b>	<b>3.63</b>
BIG BEND UNIT 4									
341.00 STRUCTURES AND IMPROVEMENTS	12-2049	50-R3 *	(10)	3,311,083.09	1,048,804	2,593,387	23.15	112,025	3.38
342.00 FUEL HOLDERS	12-2049	50-R0.5 *	(3)	5,596,200.86	2,167,564	5,547,333	22.26	249,206	4.45
343.00 PRIME MOVERS	12-2049	50-O1 *	(4)	23,563,084.18	10,732,429	13,773,178	21.46	641,807	2.72
345.00 ACCESSORY ELECTRIC EQUIPMENT	12-2049	55-S1 *	(4)	15,256,508.47	7,575,488	8,291,271	22.46	369,157	2.42
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2049	35-L2 *	(3)	510,664.71	252,987	272,988	17.10	15,985	3.13
<b>TOTAL BIG BEND UNIT 4</b>				<b>48,237,547.37</b>	<b>19,826,472</b>	<b>30,478,167</b>	<b>21.96</b>	<b>1,388,160</b>	<b>2.88</b>
BIG BEND UNIT 5									
341.00 STRUCTURES AND IMPROVEMENTS	12-2057	50-R3 *	(10)	-	-	-	50.00	-	2.20 **
342.00 FUEL HOLDERS	12-2057	50-R0.5 *	(3)	506,226.31	(21,322)	542,735	28.38	19,124	3.78
343.00 PRIME MOVERS	12-2057	50-O1 *	(4)	176,678,691.06	14,301,530	169,444,308	27.37	6,190,877	3.50
345.00 ACCESSORY ELECTRIC EQUIPMENT	12-2057	55-S1 *	(4)	-	-	-	55.00	-	1.89 **
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2057	35-L2 *	(3)	-	-	-	35.00	-	2.94 **
<b>TOTAL BIG BEND UNIT 5</b>				<b>177,184,917.37</b>	<b>14,280,209</b>	<b>169,987,043</b>	<b>27.37</b>	<b>6,210,001</b>	<b>3.50</b>
BIG BEND UNIT 6									
341.00 STRUCTURES AND IMPROVEMENTS	12-2057	50-R3 *	(10)	-	-	-	50.00	-	2.20 **
342.00 FUEL HOLDERS	12-2057	50-R0.5 *	(3)	528,137.88	(3,843)	547,825	28.38	19,303	3.65
343.00 PRIME MOVERS	12-2057	50-O1 *	(4)	175,430,566.71	14,231,833	168,215,956	27.37	6,145,998	3.50
345.00 ACCESSORY ELECTRIC EQUIPMENT	12-2057	55-S1 *	(4)	-	-	-	55.00	-	1.89 **
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2057	35-L2 *	(3)	-	-	-	35.00	-	2.94 **
<b>TOTAL BIG BEND UNIT 6</b>				<b>175,958,704.59</b>	<b>14,227,991</b>	<b>168,765,781</b>	<b>27.37</b>	<b>6,165,301</b>	<b>3.50</b>
<b>TOTAL BIG BEND POWER STATION</b>				<b>866,919,287.65</b>	<b>71,421,868</b>	<b>830,401,863</b>	<b>27.10</b>	<b>30,641,678</b>	<b>3.53</b>

**TAMPA ELECTRIC COMPANY  
2023 DEPRECIATION AND  
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**TAMPA ELECTRIC COMPANY**

**TABLE 1. SUMMARY OF SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUAL RATES FOR ELECTRIC PLANT AS OF DECEMBER 31, 2024**

ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF DECEMBER 31, 2024 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)=(100%-(4)X(5)-(6)	COMPOSITE REMAINING LIFE (8)	ANNUAL DEPRECIATION ACCRAALS (9)=(7)/(8)	ANNUAL DEPRECIATION RATE (10)=(9)/(5)
<b>POLK POWER STATION</b>									
<b>POLK COMMON</b>									
341.00 STRUCTURES AND IMPROVEMENTS	12-2052	50-R3 *	(10)	192,917,189.00	67,373,353	144,855,566	25.17	5,754,293	2.98
341.00 FUEL HOLDERS	12-2052	50-R0.5 *	(3)	12,705,098.13	3,274,513	9,612,464	4.29	408,914	3.18
343.00 PRIME MOVERS	12-2052	8-L0 *	(4)	13,916,023.17	1,969,286	12,503,379	23.35	526,456	3.76
343.10 PRIME MOVERS - CONTRACTUAL SERVICE AGREEMENTS	12-2052	8-L0 *	39	13,916,023.17	1,969,286	12,503,379	23.75	526,456	3.76**
<b>TOTAL ACCOUNT 343 PRIME MOVERS</b>									
345.00 ACCESSORY ELECTRIC EQUIPMENT	12-2052	55-S1 *	(4)	14,519,008.44	4,521,681	10,578,108	25.61	413,046	2.84
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2052	35-L2 *	(3)	1,259,507.78	68,358	1,228,935	20.88	58,857	4.67
<b>TOTAL POLK COMMON</b>				<b>235,317,337.42</b>	<b>77,206,969</b>	<b>178,958,442</b>	<b>25.01</b>	<b>7,156,625</b>	<b>3.04</b>
<b>POLK UNIT 1 GASIFIER</b>									
341.00 STRUCTURES AND IMPROVEMENTS	12-2036	50-R3 *	(10)	53,047,915.23	28,573,732	29,778,975	11.45	2,600,784	4.90
342.00 FUEL HOLDERS	12-2036	50-R0.5 *	(3)	248,976,995.69	162,814,023	103,632,282	11.17	9,277,733	3.73
343.00 PRIME MOVERS	12-2036	50-O1 *	(4)	148,649,197.45	88,650,997	65,944,188	11.13	5,924,903	3.99
343.10 PRIME MOVERS - CONTRACTUAL SERVICE AGREEMENTS	12-2036	8-L0 *	39	15,096,275.70	3,996,254	5,212,474	4.83	1,079,187	7.15
<b>TOTAL ACCOUNT 343 PRIME MOVERS</b>				<b>163,745,473.15</b>	<b>92,647,252</b>	<b>71,156,642</b>	<b>10.16</b>	<b>7,004,090</b>	<b>4.28</b>
345.00 ACCESSORY ELECTRIC EQUIPMENT	12-2036	55-S1 *	(4)	60,548,846.73	45,710,331	17,260,469	11.24	1,535,629	2.54
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2036	35-L2 *	(3)	6,316,181.98	3,118,987	3,387,299	10.16	333,396	5.28
<b>TOTAL POLK UNIT 1 GASIFIER</b>				<b>532,636,012.78</b>	<b>322,864,325</b>	<b>225,215,667</b>	<b>10.85</b>	<b>20,751,632</b>	<b>3.90</b>
<b>POLK UNIT 2</b>									
341.00 STRUCTURES AND IMPROVEMENTS	12-2052	50-R3 *	(10)	2,342,155.29	1,331,857	1,244,514	23.55	52,846	2.26
342.00 FUEL HOLDERS	12-2052	50-R0.5 *	(3)	2,365,638.35	690,923	1,745,684	23.98	72,797	3.08
343.00 PRIME MOVERS	12-2052	50-O1 *	(4)	28,974,176.09	9,221,430	20,911,713	23.39	894,045	3.09
343.10 PRIME MOVERS - CONTRACTUAL SERVICE AGREEMENTS	12-2052	8-L0 *	39	7,088,119.44	1,558,312	2,765,441	5.33	518,844	7.32
<b>TOTAL ACCOUNT 343 PRIME MOVERS</b>				<b>36,062,955.53</b>	<b>10,779,742</b>	<b>23,677,154</b>	<b>16.76</b>	<b>1,412,869</b>	<b>3.92</b>
345.00 ACCESSORY ELECTRIC EQUIPMENT	12-2052	55-S1 *	(4)	19,207,796.38	11,226,500	8,749,608	23.61	370,589	1.93
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2052	35-L2 *	(3)	173,209.91	138,897	38,509	14.79	2,604	1.50
<b>TOTAL POLK UNIT 2</b>				<b>60,151,095.46</b>	<b>24,168,919</b>	<b>35,455,469</b>	<b>18.55</b>	<b>1,911,725</b>	<b>3.18</b>
<b>POLK UNIT 3</b>									
341.00 STRUCTURES AND IMPROVEMENTS	12-2052	50-R3 *	(10)	10,708,676.69	6,000,960	5,778,584	23.74	243,411	2.27
342.00 FUEL HOLDERS	12-2052	50-R0.5 *	(3)	1,514,894.73	645,094	915,248	23.62	38,749	2.56
343.00 PRIME MOVERS	12-2052	50-O1 *	(4)	32,249,524.22	21,819,630	11,719,875	23.00	509,560	1.58
343.10 PRIME MOVERS - CONTRACTUAL SERVICE AGREEMENTS	12-2052	8-L0 *	39	6,150,760.39	1,613,264	2,138,700	5.99	357,045	5.80
<b>TOTAL ACCOUNT 343 PRIME MOVERS</b>				<b>38,400,284.67</b>	<b>23,432,894</b>	<b>13,858,575</b>	<b>15.99</b>	<b>866,605</b>	<b>2.26</b>
345.00 ACCESSORY ELECTRIC EQUIPMENT	12-2052	55-S1 *	(4)	9,125,740.63	5,945,160	3,545,610	23.36	151,781	1.66
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2052	35-L2 *	(3)	432,910.42	283,697	162,201	15.36	10,560	2.44
<b>TOTAL POLK UNIT 3</b>				<b>60,182,507.08</b>	<b>36,307,805</b>	<b>24,260,218</b>	<b>18.50</b>	<b>1,311,106</b>	<b>2.18</b>
<b>POLK UNIT 4</b>									
341.00 STRUCTURES AND IMPROVEMENTS	12-2052	50-R3 *	(10)	5,818,840.91	2,412,947	3,897,778	24.98	159,639	2.74
342.00 FUEL HOLDERS	12-2052	50-R0.5 *	(3)	2,369,198.87	239,613	2,200,662	23.91	92,039	3.88
343.00 PRIME MOVERS	12-2052	50-O1 *	(4)	21,726,818.11	7,376,258	15,217,633	23.35	651,719	3.00
343.10 PRIME MOVERS - CONTRACTUAL SERVICE AGREEMENTS	12-2052	8-L0 *	39	6,688,260.11	1,033,396	3,046,443	5.99	508,588	7.60
<b>TOTAL ACCOUNT 343 PRIME MOVERS</b>				<b>28,415,078.22</b>	<b>8,411,654</b>	<b>18,264,076</b>	<b>15.74</b>	<b>1,160,307</b>	<b>4.08</b>
345.00 ACCESSORY ELECTRIC EQUIPMENT	12-2052	55-S1 *	(4)	5,586,747.43	3,437,915	2,372,302	24.28	97,706	1.75
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2052	35-L2 *	(3)	42,189,865.43	14,502,128	26,824,818	35.00	1,509,691	2.94**
<b>TOTAL POLK UNIT 4</b>				<b>102,948,432.58</b>	<b>52,662,733</b>	<b>37,844,587</b>	<b>17.77</b>	<b>2,781,011</b>	<b>3.58</b>
<b>POLK UNIT 5</b>									
341.00 STRUCTURES AND IMPROVEMENTS	12-2052	50-R3 *	(10)	5,748,794.52	2,423,788	3,895,886	24.96	156,245	2.72
342.00 FUEL HOLDERS	12-2052	50-R0.5 *	(3)	2,759,831.05	767,540	2,075,086	23.99	86,498	3.13
343.00 PRIME MOVERS	12-2052	50-O1 *	(4)	19,842,748.02	6,026,359	14,610,089	23.33	626,237	3.16
343.10 PRIME MOVERS - CONTRACTUAL SERVICE AGREEMENTS	12-2052	8-L0 *	39	5,380,811.60	825,354	2,458,820	5.75	427,621	7.95
<b>TOTAL ACCOUNT 343 PRIME MOVERS</b>				<b>25,223,559.62</b>	<b>6,849,712</b>	<b>17,066,919</b>	<b>16.20</b>	<b>1,053,856</b>	<b>4.18</b>



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**TAMPA ELECTRIC COMPANY**

**TABLE 1. SUMMARY OF SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUAL RATES FOR ELECTRIC PLANT AS OF DECEMBER 31, 2024**

ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF DECEMBER 31, 2024 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)=(100%-4)X(5)-(6)	COMPOSITE REMAINING LIFE (8)	ANNUAL DEPRECIATION ACCURALS (9)=(7)/(8)	ANNUAL DEPRECIATION RATE (10)=(9)/(5)
345.00 ACCESSORY ELECTRIC EQUIPMENT	12-2052	55-S1*	(4)	5,471,617.10	3,427,254	2,263,228	24.24	93,367	1.71
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2052	35-L2*	(3)	39,203,602.29	13,468,294	25,307,719	35.00	730,512	2.94**
TOTAL POLK UNIT 5							16.21	1,389,968	3.35
<b>POLK UNIT 6</b>									
341.00 STRUCTURES AND IMPROVEMENTS	12-2052	50-R3*	(10)	13,374,554.05	4,966,582	10,445,428	26.66	391,802	2.93
342.00 FUEL HOLDERS	12-2052	50-R0.5*	(3)	216,792,618.15	45,119,089	178,147,407	24.36	7,313,112	3.37
343.00 PRIME MOVERS	12-2052	50-O1*	(4)	226,870,680.17	47,795,255	188,150,461	23.80	7,905,482	3.48
343.10 PRIME MOVERS - CONTRACTUAL SERVICE AGREEMENTS	12-2052	8-L0*	39			8,000	8.00	7,633	7.63**
TOTAL ACCOUNT 343 PRIME MOVERS				226,870,680.17	47,795,255	188,150,461	23.80	7,905,482	3.48
345.00 ACCESSORY ELECTRIC EQUIPMENT	12-2052	55-S1*	(4)	18,338,595.01	4,565,339	14,506,800	26.04	557,087	3.04
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2052	35-L2*	(3)	141,926.41	30,886	114,989	21.89	5,253	3.71
TOTAL POLK UNIT 6				475,488,233.79	101,778,150	391,365,085	24.20	16,172,746	3.40
<b>TOTAL POLK POWER STATION</b>				1,445,168,694.25	590,294,591	907,386,818	18.07	50,203,493	3.47
<b>BAYSIDE POWER STATION</b>									
<b>BAYSIDE COMMON</b>									
341.00 STRUCTURES AND IMPROVEMENTS	12-2049	50-R3*	(10)	107,128,093.80	27,808,472	90,032,431	22.72	3,962,695	3.70
342.00 FUEL HOLDERS	12-2049	50-R0.5*	(3)	45,562,572.39	3,913,589	43,015,860	22.15	1,942,025	4.26
343.00 PRIME MOVERS	12-2049	50-O1*	(4)	31,034,701.06	7,585,820	24,890,269	21.56	1,145,189	3.69
343.10 PRIME MOVERS - CONTRACTUAL SERVICE AGREEMENTS	12-2049	8-L0*	39	28,838,294.60	6,785,680	20,605,680	5.07	2,131,238	7.39
TOTAL ACCOUNT 343 PRIME MOVERS				59,872,995.66	14,371,500	35,495,949	10.83	3,276,487	5.47
345.00 ACCESSORY ELECTRIC EQUIPMENT	12-2049	55-S1*	(4)	29,466,322.86	14,150,248	16,494,728	22.79	723,770	2.46
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2049	35-L2*	(3)	11,303,633.26	5,408,948	6,233,795	16.90	368,864	3.26
TOTAL BAYSIDE COMMON				263,333,617.97	65,652,757	191,272,763	18.62	10,273,841	4.06
<b>BAYSIDE UNIT 1</b>									
341.00 STRUCTURES AND IMPROVEMENTS	12-2038	50-R3*	(10)	21,251,285.23	9,610,255	13,766,158	13.23	1,040,526	4.90
342.00 FUEL HOLDERS	12-2038	50-R0.5*	(3)	92,211,218.74	38,522,972	56,454,583	13.01	4,339,322	4.71
343.00 PRIME MOVERS	12-2038	50-O1*	(4)	201,291,115.21	94,122,674	115,220,085	12.85	8,966,544	4.45
343.10 PRIME MOVERS - CONTRACTUAL SERVICE AGREEMENTS	12-2038	8-L0*	39	56,011,117.50	13,964,111	20,202,671	4.67	4,326,054	7.72
TOTAL ACCOUNT 343 PRIME MOVERS				257,302,232.71	108,086,785	135,422,756	10.19	13,292,598	5.17
345.00 ACCESSORY ELECTRIC EQUIPMENT	12-2038	55-S1*	(4)	39,466,425.97	23,489,843	17,555,240	13.24	1,325,924	3.36
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2038	35-L2*	(3)	1,175,705.21	673,431	537,545	10.65	50,474	4.29
TOTAL BAYSIDE UNIT 1				411,406,667.86	180,383,286	223,736,282	11.16	20,048,844	4.87
<b>BAYSIDE UNIT 2</b>									
341.00 STRUCTURES AND IMPROVEMENTS	12-2038	50-R3*	(10)	27,131,136.17	14,552,665	15,291,585	13.28	1,151,475	4.24
342.00 FUEL HOLDERS	12-2038	50-R0.5*	(3)	142,497,135.01	42,388,039	104,384,010	13.07	7,886,535	5.60
343.00 PRIME MOVERS	12-2038	50-O1*	(4)	252,939,408.69	113,313,487	149,743,498	12.84	11,662,286	4.61
343.10 PRIME MOVERS - CONTRACTUAL SERVICE AGREEMENTS	12-2038	8-L0*	39	71,747,592.34	16,090,514	27,675,517	4.71	5,875,906	8.19
TOTAL ACCOUNT 343 PRIME MOVERS				324,687,001.03	129,404,001	177,419,015	10.12	17,538,172	5.40
345.00 ACCESSORY ELECTRIC EQUIPMENT	12-2038	55-S1*	(4)	45,204,445.87	25,620,125	21,392,498	13.22	1,618,192	3.58
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2038	35-L2*	(3)	1,455,592.35	853,169	645,471	10.72	60,212	4.14
TOTAL BAYSIDE UNIT 2				540,975,310.43	212,818,619	319,132,579	11.26	28,354,586	5.24
<b>BAYSIDE UNIT 3</b>									
341.00 STRUCTURES AND IMPROVEMENTS	12-2049	50-R3*	(10)	656,349.29	75,171	646,813	23.23	27,844	4.24
342.00 FUEL HOLDERS	12-2049	50-R0.5*	(3)	3,940,542.62	1,279,927	2,716,832	21.83	127,294	3.23
343.00 PRIME MOVERS	12-2049	50-O1*	(4)	15,871,413.40	9,341,596	7,164,674	21.31	336,212	2.12
343.10 PRIME MOVERS - CONTRACTUAL SERVICE AGREEMENTS	12-2049	8-L0*	39	22,955.27	7,747	6,285	1.48	1,148	5.00
TOTAL ACCOUNT 343 PRIME MOVERS				15,894,368.67	9,349,343	7,170,929	21.26	337,360	2.12
345.00 ACCESSORY ELECTRIC EQUIPMENT	12-2049	55-S1*	(4)	14,153,816.05	6,496,965	8,223,014	22.62	363,528	2.57
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2049	35-L2*	(3)	34,645,987.24	17,201,863	18,820,033	16.99	1,106,26	2.87
TOTAL BAYSIDE UNIT 3							21.98	656,052	2.47

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**TAMPA ELECTRIC COMPANY**

**TABLE 1. SUMMARY OF SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUAL RATES FOR ELECTRIC PLANT AS OF DECEMBER 31, 2024**

ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF DECEMBER 31, 2024 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)=(100%-(4))X(5)-(6)	COMPOSITE REMAINING LIFE (8)	ANNUAL DEPRECIATION ACCRUALS (9)=(7)/(8)	ANNUAL DEPRECIATION RATE (10)=(9)/(5)
<b>BAYSIDE UNIT 4</b>									
341.00 STRUCTURES AND IMPROVEMENTS	12-2049	50-R3 *	(10)	242,333.96	(73,139)	339,706	23.17	14,661	6.05
342.00 FUEL HOLDERS	12-2049	50-R0.5 *	(3)	3,372,330.65	1,416,335	2,055,166	21.67	94,839	2.81
343.00 PRIME MOVERS	12-2049	50-O1 *	(4)	15,890,070.35	9,597,763	6,890,335	21.30	323,330	2.04
343.10 PRIME MOVERS - CONTRACTUAL SERVICE AGREEMENTS	12-2049	8-L0 *	39	43,589.25	1,177	41,353	5.36	7,717	5.11
<b>TOTAL ACCOUNT 343 PRIME MOVERS</b>				<b>15,893,269.78</b>	<b>9,617,936</b>	<b>6,899,082</b>	<b>21.19</b>	<b>325,907</b>	<b>2.05</b>
345.00 ACCESSORY ELECTRIC EQUIPMENT	12-2049	55-S1 *	(4)	4,168,909.00	2,059,329	2,276,430	22.48	101,265	2.43
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2049	35-L2 *	(3)	904.61	487	415	16.99	26	2.87
<b>TOTAL BAYSIDE UNIT 4</b>				<b>23,677,929.00</b>	<b>13,016,608</b>	<b>11,570,829</b>	<b>21.55</b>	<b>536,236</b>	<b>2.26</b>
<b>BAYSIDE UNIT 5</b>									
341.00 STRUCTURES AND IMPROVEMENTS	12-2049	50-R3 *	(10)	793,114.26	(27,676)	900,102	23.36	38,532	4.86
342.00 FUEL HOLDERS	12-2049	50-R0.5 *	(3)	2,279,059.85	834,227	1,513,204	21.78	69,477	3.05
343.00 PRIME MOVERS	12-2049	50-O1 *	(4)	15,109,732.98	8,264,764	7,449,358	21.30	349,735	2.31
343.10 PRIME MOVERS - CONTRACTUAL SERVICE AGREEMENTS	12-2049	8-L0 *	39	3,746,423.62	2,152,192	133,126	3.24	41,088	1.10
<b>TOTAL ACCOUNT 343 PRIME MOVERS</b>				<b>18,856,156.60</b>	<b>10,416,957</b>	<b>7,582,484</b>	<b>19.40</b>	<b>390,823</b>	<b>2.07</b>
345.00 ACCESSORY ELECTRIC EQUIPMENT	12-2049	55-S1 *	(4)	10,386,138.19	6,696,976	4,104,608	22.44	182,915	1.76
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2049	35-L2 *	(3)	-	-	-	35.00	-	2.94 **
<b>TOTAL BAYSIDE UNIT 5</b>				<b>32,314,466.90</b>	<b>17,920,483</b>	<b>14,100,398</b>	<b>20.68</b>	<b>681,747</b>	<b>2.11</b>
<b>BAYSIDE UNIT 6</b>									
341.00 STRUCTURES AND IMPROVEMENTS	12-2049	50-R3 *	(10)	2,656,231.54	695,088	2,226,767	23.15	96,189	3.62
342.00 FUEL HOLDERS	12-2049	50-R0.5 *	(3)	1,545,428.90	640,223	951,569	21.67	43,912	2.84
343.00 PRIME MOVERS	12-2049	50-O1 *	(4)	17,513,068.63	11,503,619	6,709,973	21.28	315,318	1.80
343.10 PRIME MOVERS - CONTRACTUAL SERVICE AGREEMENTS	12-2049	8-L0 *	39	11,561.54	4,307	2,746	5.39	509	4.40
<b>TOTAL ACCOUNT 343 PRIME MOVERS</b>				<b>17,524,630.17</b>	<b>11,507,926</b>	<b>6,712,719</b>	<b>21.25</b>	<b>316,827</b>	<b>1.80</b>
345.00 ACCESSORY ELECTRIC EQUIPMENT	12-2049	55-S1 *	(4)	14,326,607.55	7,178,379	7,221,293	22.40	344,701	2.41
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2049	35-L2 *	(3)	11,736.48	5,890	6,199	17.01	364	3.10
<b>TOTAL BAYSIDE UNIT 6</b>				<b>36,054,634.64</b>	<b>20,027,505</b>	<b>17,618,547</b>	<b>22.00</b>	<b>800,993</b>	<b>2.22</b>
<b>TOTAL BAYSIDE POWER STATION</b>				<b>1,332,418,710.04</b>	<b>527,021,142</b>	<b>796,251,431</b>	<b>12.94</b>	<b>61,552,361</b>	<b>4.62</b>
<b>TOTAL OTHER PRODUCTION PLANT</b>				<b>3,644,506,691.94</b>	<b>1,188,737,602</b>	<b>2,534,040,132</b>	<b>17.80</b>	<b>142,397,532</b>	<b>3.91</b>
<b>SOLAR SITES</b>									
341.00 STRUCTURES AND IMPROVEMENTS		30-S3	0	389,630,578.95	51,744,519	337,886,060	25.74	13,126,887	3.37
343.00 PRIME MOVERS		30-S3	0	1,110,482,449.90	87,011,381	1,013,471,068	26.94	37,619,565	3.39
345.00 ACCESSORY ELECTRIC EQUIPMENT		30-S3	0	267,298,627.97	35,783,835	231,514,793	25.64	9,029,438	3.38
348.00 ENERGY STORAGE EQUIPMENT		10-S3	0	29,513,911.38	4,476,523	25,037,388	8.25	3,034,835	10.28
<b>TOTAL SOLAR SITES</b>				<b>1,796,925,568.20</b>	<b>189,016,259</b>	<b>1,607,909,309</b>	<b>25.60</b>	<b>62,810,725</b>	<b>3.50</b>
<b>DC MICRO GRID</b>									
341.00 STRUCTURES AND IMPROVEMENTS		30-S3	0	-	-	-	30.00	-	3.33 **
343.00 PRIME MOVERS		30-S3	0	929,494.74	56,025	873,470	27.56	31,683	3.41
345.00 ACCESSORY ELECTRIC EQUIPMENT		30-S3	0	-	-	-	30.00	-	3.33 **
348.00 ENERGY STORAGE EQUIPMENT		10-S3	0	9,134,500	1,773	7,361	7.51	980	10.73
<b>TOTAL DC MICRO GRID</b>				<b>938,629.24</b>	<b>57,798</b>	<b>880,831</b>	<b>26.96</b>	<b>32,673</b>	<b>3.48</b>
<b>MACDILL AIR FORCE BASE</b>									
341.00 STRUCTURES AND IMPROVEMENTS	12-2055	50-R3 *	(10)	-	-	-	29.97	-	3.60 **
342.00 FUEL HOLDERS	12-2055	50-R0.5 *	(3)	-	-	-	27.12	-	3.76 **
343.00 PRIME MOVERS	12-2055	50-O1 *	(4)	-	-	-	26.26	-	3.92 **
345.00 ACCESSORY ELECTRIC EQUIPMENT	12-2055	55-S1 *	(4)	-	-	-	29.52	-	3.45 **
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2055	35-L2 *	(3)	-	-	-	26.70	-	3.78 **
348.00 ENERGY STORAGE EQUIPMENT	12-2055	10-S3 *	0	-	-	-	9.50	-	10.00 **
<b>TOTAL MACDILL AIR FORCE BASE</b>				<b>-</b>	<b>-</b>	<b>-</b>	<b>20.21</b>	<b>264,573,722</b>	<b>3.83</b>
<b>TOTAL PRODUCTION PLANT</b>				<b>6,899,680,807.96</b>	<b>1,920,931,398</b>	<b>5,165,879,394</b>	<b>20.21</b>	<b>264,573,722</b>	<b>3.83</b>

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TAMPA ELECTRIC COMPANY

TABLE 1. SUMMARY OF SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE  
 AND CALCULATED ANNUAL DEPRECIATION ACCRUAL RATES FOR ELECTRIC PLANT AS OF DECEMBER 31, 2024

ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF DECEMBER 31, 2024 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)=(100%-(4))X(5)-(6)	COMPOSITE REMAINING LIFE (8)	ANNUAL DEPRECIATION ACCRUALS (9)=(7)/(8)	ANNUAL DEPRECIATION RATE (10)=(9)/(5)
<b>TRANSMISSION</b>									
350.01 LAND RIGHTS		75-S4	(10)	121,162,254.09	5,085,906	8,289,573	44.14	187,802	1.54
351.00 ENERGY STORAGE EQUIPMENT		10-S3	0				10.00		10.00 **
352.00 STRUCTURE AND IMPROVEMENTS		60-R3	(25)	76,177,081.30	16,085,642	79,155,710	10.00	1,650,764	2.17
353.00 TOWER AND FIXTURES		55-S0	(5)	45,634,081.29	97,949,949	379,889,777	35.36	10,713,107	2.36
354.00 POLES AND FIXTURES		50-R1	(50)	5,092,080.55	5,281,279	64,444,444	41.76	1,520,444	1.29
355.00 POLES AND FIXTURES		50-R1	(50)	504,990,397.19	132,990,187	624,985,769	43.32	14,415,875	2.85
356.00 OVERHEAD CONDUCTORS AND DEVICES		55-R2	(50)	187,307,468.47	30,104,135	250,857,068	44.79	5,600,738	2.99
356.01 CLEARING RIGHTS-OF-WAY		60-R4	0	2,110,610.13	1,797,133	313,477	14.62	21,442	1.02
357.00 UNDERGROUND CONDUIT		50-R4	0	4,322,980.53	1,644,686	2,475,175	31.52	78,622	1.82
358.00 UNDERGROUND CONDUCTORS AND DEVICES		50-R4	(20)	12,346,787.11	3,958,270	10,895,875	31.41	345,682	2.80
359.00 ROADS AND TRAILS		65-R4	(10)	19,955,710.23	3,263,959	16,895,351	52.77	354,336	1.77
				<u>1,279,170,370.89</u>	<u>297,894,928</u>	<u>1,379,367,294</u>	<u>41.14</u>	<u>33,433,772</u>	<u>2.61</u>
<b>TOTAL TRANSMISSION</b>									
<b>DISTRIBUTION</b>									
361.00 STRUCTURES AND IMPROVEMENTS		60-R3	(40)	33,064,615.89	9,867,022	37,693,441	43.06	875,138	2.58
362.00 STATION EQUIPMENT		45-R1	(20)	323,608,731.52	79,668,418	308,662,059	34.62	8,915,715	2.76
363.00 ENERGY STORAGE EQUIPMENT		10-S3	0				10.00		10.00 **
364.00 POLES, TOWERS AND FIXTURES		55-R2	(75)	475,405,746.43	180,542,111	651,417,045	25.70	25,258,548	5.31
365.00 OVERHEAD CONDUCTORS AND DEVICES		60-R1	(5)	290,431,971.90	153,457,026	224,104,537	33.13	6,764,389	2.33
366.00 UNDERGROUND CONDUIT		60-R4	(5)	441,958,093.44	96,115,688	367,940,310	47.17	7,800,303	1.78
367.00 UNDERGROUND CONDUCTORS AND DEVICES		30-S2	(15)	742,409,241.49	36,671,003	817,099,625	30.76	26,553,707	3.59
368.00 LINE TRANSFORMERS		30-S2	(20)	995,139,376.49	367,074,001	827,089,251	21.21	38,995,250	3.92
369.00 SERVICES - OVERHEAD		45-R3	(30)	84,774,891.47	66,604,199	43,803,180	22.02	1,980,162	2.34
369.02 SERVICES - UNDERGROUND		45-R3	(30)	152,864,830.52	74,858,129	108,579,688	26.90	4,036,419	2.64
370.00 METERS - ANALOG AND AMR		20-R2	(30)	18,761,082.46	5,346,434	19,042,973	13.90	1,369,988	7.30
370.01 METERS - AMI		15-R2	(30)	115,201,620.18	7,017,790	142,744,316	11.49	12,423,352	10.78
370.10 EV CHARGERS		10-R2.5	0	7,247,338.08	882,788	6,564,550	9.01	728,585	10.05
373.00 STREET LIGHTING AND SIGNAL SYSTEMS		27-L1	(10)	388,101,236.25	127,676,497	299,234,882	21.12	14,168,317	3.65
373.02 STREET LIGHTING AND SIGNAL SYSTEMS - LS2		27-L1	(10)	19,223,926.25	951,455	20,194,863	25.77	783,658	4.08
				<u>4,088,092,702.37</u>	<u>1,206,536,561</u>	<u>3,873,961,560</u>	<u>25.71</u>	<u>150,663,587</u>	<u>3.68</u>
<b>TOTAL DISTRIBUTION</b>									
<b>GENERAL PLANT</b>									
390.00 STRUCTURES AND IMPROVEMENTS		60-R2	(10)	186,199,343.52	51,544,895	153,274,382	48.36	3,169,445	1.70
392.02 LIGHT TRUCKS - ENERGY DELIVERY		11-R1.5	20	32,079,048.02	7,792,221	17,871,018	7.99	2,236,673	6.97
392.03 HEAVY TRUCKS - ENERGY DELIVERY		16-L2	20	76,555,658.88	28,234,266	33,010,261	10.34	3,192,482	4.17
392.12 LIGHT TRUCKS - ENERGY SUPPLY		11-R1.5	20	5,328,660.74	2,181,642	2,081,207	6.89	302,062	5.67
392.13 HEAVY TRUCKS - ENERGY SUPPLY		16-L2	20	1,055,855.27	271,361	573,323	9.01	63,632	6.03
397.25 COMMUNICATION EQUIPMENT- FIBER		25-S2	(5)	44,397,245.19	27,514,234	19,102,874	14.97	1,276,077	2.87
				<u>345,615,711.62</u>	<u>117,538,618</u>	<u>225,913,065</u>	<u>22.06</u>	<u>10,240,371</u>	<u>2.96</u>
<b>TOTAL GENERAL PLANT</b>									
<b>TOTAL TRANSMISSION, DISTRIBUTION AND GENERAL PLANT</b>									
<b>TOTAL DEPRECIABLE PLANT</b>									
<b>ACCOUNTS NOT STUDIED</b>									
<b>LAND</b>									
310.00 LAND-STEAM PRODUCTION				6,923,628.51	-	-			
340.00 LAND-OTHER PRODUCTION				19,790,232.52	-	-			
340.99 LAND-SOLAR PRODUCTION				174,163,368.97	-	-			
350.00 LAND-TRANSMISSION				17,792,832.76	-	-			
360.00 LAND-DISTRIBUTION				10,119,782.54	-	-			
389.00 LAND-GENERAL				3,286,630.42	-	-			
				<u>232,076,475.72</u>	<u>-</u>	<u>-</u>			
<b>TOTAL LAND</b>									
<b>AMORTIZABLE</b>									
303.15 SOFTWARE - 15 YEAR				566,825,259.60	176,392,257	4,626,591.23			
303.99 INTANGIBLE SOFTWARE SOLAR - 30 YEAR				4,626,591.23	364,237	10,187,110			
312.47 BIG BEND FUEL CLAUSE				10,156,523.81	10,187,110	250,001			
316.47 BIG BEND TOOLS				310,983.11	250,001	1,940,358.72			
346.87 POLK TOOLS				1,940,358.72	1,010,857	167,815			
346.37 BAYSIDE TOOLS				268,326.20	167,815	167,815			
391.01 OFFICE FURNITURE AND EQUIPMENT				8,137,066.22	3,857,300				

TAMPA ELECTRIC COMPANY

TABLE 1. SUMMARY OF SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUAL RATES FOR ELECTRIC PLANT AS OF DECEMBER 31, 2024

(1) ACCOUNT	(2) PROBABLE RETIREMENT DATE	(3) SURVIVOR CURVE	(4) NET SALVAGE PERCENT	(5) ORIGINAL COST AS OF DECEMBER 31, 2024	(6) BOOK DEPRECIATION RESERVE	(7) $(7) = (100\% - (4)) \times (5) - (6)$ FUTURE ACCRUALS	(8) COMPOSITE REMAINING LIFE	(9) $(9) = (7) / (8)$ ANNUAL DEPRECIATION ACCRUALS	(10) $(10) = (9) / (6)$ ANNUAL DEPRECIATION RATE
391.02 COMPUTER EQUIPMENT				15,306,389.49	9,054,396				
391.04 MAINFRAME EQUIPMENT				57,774,807.50	25,041,666				
392.00 STORES EQUIPMENT				26,019.86	3,635				
394.00 TOOLS, SHIP AND GARAGE EQUIPMENT				15,368,742.39	6,505,199				
395.00 LOGS, SHIP AND GORY				1,668,582.33	2,993,274				
395.00 ELECTRICITY EQUIPMENT				2,099,593.02	44,637,119.17				
397.00 COMMUNICATION EQUIPMENT				44,637,119.17	25,243,317				
399.00 MISCELLANEOUS EQUIPMENT				5,579,193.22	2,703,365				
<b>TOTAL AMORTIZABLE</b>				<b>738,244,107.57</b>	<b>265,365,700</b>				
<b>TOTAL ACCOUNTS NOT STUDIED</b>				<b>970,320,583.29</b>	<b>265,365,700</b>				
<b>TOTAL ELECTRIC PLANT</b>				<b>13,584,020,116.13</b>	<b>3,808,265,306</b>				

\* CURVE SHOWN IS INTERIM SURVIVOR CURVE. LIFE SPAN METHOD IS USED.

\*\* CALCULATED DEPRECIATION RATE TO BE APPLIED TO FUTURE INSTALLED PLANT IN-SERVICE

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**TAMPA ELECTRIC COMPANY  
TABLE 2. COMPARISON OF ANNUAL DEPRECIATION RATES AND ACCRUALS FOR ELECTRIC PLANT AS OF DECEMBER 31, 2024  
BASED ON EXISTING AND PROPOSED DEPRECIATION PARAMETERS**

(1)	(2)	(3)	(4)	EXISTING ESTIMATES				PROPOSED ESTIMATES				(14)	(15)	(16)
				(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)			
ACCOUNT	ORIGINAL COST AS OF DECEMBER 31, 2023	BOOK DEPRECIATION RESERVE	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ANNUAL DEPRECIATION ACCRUALS	ANNUAL DEPRECIATION RATE	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ANNUAL DEPRECIATION ACCRUALS	ANNUAL DEPRECIATION RATE	INCREASE/DECREASE (14R/15R)	
<b>STEAM PRODUCTION PLANT</b>														
<b>BIG BEND POWER PLANT</b>														
BIG BEND COMMON	252,807,167.66	71,630,371	12-20-95	VARIOUS *	(2)	8,088,829	3.20	12-20-67	75-R1.5 *	(6)	6,366,095	2.52	(1,724,734)	
311.00 STRUCTURES AND IMPROVEMENTS	218,407,898.74	48,398,158	12-20-95	VARIOUS *	(2)	10,892,763	4.60	12-20-67	48-L0 *	(12)	8,336,267	3.81	(1,734,468)	
312.00 BOILER PLANT EQUIPMENT	15,250,000.00	1,525,000	12-20-95	VARIOUS *	(5)	1,525,000	1.00	12-20-67	50-R1.5 *	(4)	1,525,000	2.16	(68,821)	
313.00 TURBOGENERATOR UNITS	43,885,892.04	19,235,461	12-20-95	VARIOUS *	(2)	5,853,296	3.50	12-20-67	55-R0.5 *	(1)	5,333,905	2.02	(339,199)	
314.00 ACCESSORY ELECTRIC EQUIPMENT	28,457,892.67	11,631,648	12-20-95	VARIOUS *	(2)	2,748,754	3.77	12-20-67	55-R0.5 *	(1)	2,748,754	3.03	(4,160,830)	
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	570,953,333.77	150,738,482	12-20-95	VARIOUS *	(2)	21,468,756	3.77	12-20-67	55-R0.5 *	(1)	17,307,926	3.03	(4,160,830)	
<b>TOTAL BIG BEND COMMON</b>														
BIG BEND UNIT 4	104,628,975.73	54,974,713	12-20-95	VARIOUS *	(2)	1,897,951	1.90	12-20-40	75-R1.5 *	(5)	3,653,095	3.49	1,695,134	
311.00 STRUCTURES AND IMPROVEMENTS	552,262,971.74	218,119,144	12-20-95	VARIOUS *	(6)	18,224,678	3.30	12-20-40	48-L0 *	(12)	29,704,405	5.38	11,479,727	
312.00 BOILER PLANT EQUIPMENT	123,977,661.84	52,233,888	12-20-95	VARIOUS *	(6)	3,897,296	3.20	12-20-40	48-R1.1 *	(6)	5,790,047	4.66	1,912,762	
313.00 TURBOGENERATOR UNITS	1,525,000.00	152,500	12-20-95	VARIOUS *	(1)	152,500	1.00	12-20-40	50-R1.5 *	(4)	152,500	1.00	(1,369,500)	
314.00 ACCESSORY ELECTRIC EQUIPMENT	8,246,594.10	3,656,093	12-20-95	VARIOUS *	(2)	1,448,475	1.80	12-20-40	55-R0.5 *	(1)	1,448,475	1.82	(1,012,022)	
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	866,656,674.87	392,800,299	12-20-95	VARIOUS *	(2)	27,155,003	3.06	12-20-40	55-R0.5 *	(1)	42,024,866	4.74	14,867,863	
<b>TOTAL BIG BEND UNIT 4</b>														
<b>TOTAL BIG BEND POWER PLANT</b>	<b>1,467,930,976.59</b>	<b>543,119,740</b>				<b>46,625,799</b>	<b>3.34</b>				<b>59,332,792</b>	<b>4.07</b>	<b>10,707,033</b>	
<b>TOTAL STEAM PRODUCTION PLANT</b>	<b>1,467,930,976.59</b>	<b>543,119,740</b>				<b>46,625,799</b>	<b>3.34</b>				<b>59,332,792</b>	<b>4.07</b>	<b>10,707,033</b>	
<b>OTHER PRODUCTION</b>														
<b>BIG BEND POWER PLANT</b>														
BIG BEND UNIT 1	2,290,548.98	1,536,810	12-20-97	VARIOUS *	0	66,426	2.90	12-20-67	50-R3 *	(10)	76,624	3.43	12,188	
341.00 STRUCTURES AND IMPROVEMENTS	1,536,810	1,536,810	12-20-97	VARIOUS *	(5)	153,681	1.00	12-20-67	50-R3 *	(10)	153,681	1.00	(5)	
342.00 FUEL HOLDERS	463,001,271.17	19,810,395	12-20-97	VARIOUS *	0	13,311,033	2.90	12-20-67	50-O1 *	(4)	18,700,144	3.64	3,389,103	
343.00 PRIME MOVERS	546,961.13	95,688	12-20-97	VARIOUS *	0	15,862	2.80	12-20-67	55-S1 *	(4)	15,995	2.92	133	
346.00 ACCESSORY ELECTRIC EQUIPMENT	306,525.93	245,897	12-20-97	VARIOUS *	0	8,947	2.80	12-20-67	35-L2 *	(3)	8,195	2.66	(852)	
348.00 MISCELLANEOUS POWER PLANT EQUIPMENT	463,538,724.39	23,667,199	12-20-97	VARIOUS *	0	13,300,606	2.90	12-20-67	35-L2 *	(3)	16,976,276	3.63	3,377,677	
<b>TOTAL BIG BEND UNIT 1</b>														
BIG BEND UNIT 4	3,311,083.00	1,048,804	12-20-98	VARIOUS *	(2)	119,189	3.60	12-20-49	50-R3 *	(10)	112,025	3.38	(7,174)	
341.00 STRUCTURES AND IMPROVEMENTS	5,596,200.86	216,754	12-20-98	VARIOUS *	(5)	145,501	2.60	12-20-49	50-R0.5 *	(3)	246,206	4.45	103,706	
342.00 FUEL HOLDERS	15,296,000.00	7,126,488	12-20-98	VARIOUS *	(1)	7,126,488	1.00	12-20-49	50-R3 *	(10)	7,126,488	1.00	(5)	
343.00 PRIME MOVERS	13,296,000.00	7,126,488	12-20-98	VARIOUS *	(1)	7,126,488	1.00	12-20-49	50-R3 *	(10)	7,126,488	1.00	(5)	
346.00 ACCESSORY ELECTRIC EQUIPMENT	510,064.71	252,897	12-20-98	VARIOUS *	(2)	14,809	2.90	12-20-49	35-L2 *	(3)	15,965	3.13	1,158	
348.00 MISCELLANEOUS POWER PLANT EQUIPMENT	482,327,541.31	19,826,472	12-20-98	VARIOUS *	(2)	1,437,147	2.88	12-20-49	35-L2 *	(3)	1,386,160	2.88	(46,987)	
<b>TOTAL BIG BEND UNIT 4</b>														
BIG BEND UNIT 5	506,226.31	(21,322)	12-20-97	VARIOUS *	0	14,681	2.90	12-20-67	50-R3 *	(10)	19,124	3.78	4,443	
341.00 STRUCTURES AND IMPROVEMENTS	176,676,891.06	14,301,530	12-20-97	VARIOUS *	0	5,123,682	2.90	12-20-67	50-O1 *	(4)	6,190,877	3.50	1,067,195	
342.00 FUEL HOLDERS	177,184,977.37	14,282,029	12-20-97	VARIOUS *	0	5,123,682	2.90	12-20-67	50-S1 *	(4)	5,123,682	2.90	(5)	
343.00 PRIME MOVERS	177,184,977.37	14,282,029	12-20-97	VARIOUS *	0	5,123,682	2.90	12-20-67	35-L2 *	(3)	6,210,001	3.50	1,071,638	
346.00 ACCESSORY ELECTRIC EQUIPMENT	177,184,977.37	14,282,029	12-20-97	VARIOUS *	0	5,123,682	2.90	12-20-67	35-L2 *	(3)	6,210,001	3.50	1,071,638	
348.00 MISCELLANEOUS POWER PLANT EQUIPMENT	177,184,977.37	14,282,029	12-20-97	VARIOUS *	0	5,123,682	2.90	12-20-67	35-L2 *	(3)	6,210,001	3.50	1,071,638	
<b>TOTAL BIG BEND UNIT 5</b>														
BIG BEND UNIT 6	528,137.88	(3,843)	12-20-97	VARIOUS *	0	15,316	2.90	12-20-67	50-R3 *	(10)	19,303	3.65	3,987	
341.00 STRUCTURES AND IMPROVEMENTS	175,430,866.71	14,213,833	12-20-97	VARIOUS *	0	5,087,486	2.90	12-20-67	50-O1 *	(4)	6,142,998	3.50	1,058,512	
342.00 FUEL HOLDERS	175,430,866.71	14,213,833	12-20-97	VARIOUS *	0	5,087,486	2.90	12-20-67	50-S1 *	(4)	5,087,486	2.90	(5)	
343.00 PRIME MOVERS	175,430,866.71	14,213,833	12-20-97	VARIOUS *	0	5,087,486	2.90	12-20-67	35-L2 *	(3)	6,142,998	3.50	1,058,512	
346.00 ACCESSORY ELECTRIC EQUIPMENT	175,430,866.71	14,213,833	12-20-97	VARIOUS *	0	5,087,486	2.90	12-20-67	35-L2 *	(3)	6,142,998	3.50	1,058,512	
348.00 MISCELLANEOUS POWER PLANT EQUIPMENT	175,430,866.71	14,213,833	12-20-97	VARIOUS *	0	5,087,486	2.90	12-20-67	35-L2 *	(3)	6,142,998	3.50	1,058,512	
<b>TOTAL BIG BEND UNIT 6</b>														
<b>TOTAL BIG BEND POWER STATION</b>	<b>866,919,297.65</b>	<b>71,421,689</b>				<b>25,178,917</b>	<b>2.90</b>				<b>30,641,678</b>	<b>3.53</b>	<b>5,462,761</b>	
<b>POLK POWER STATION</b>														
<b>POLK COMMON</b>														
341.00 STRUCTURES AND IMPROVEMENTS	192,917,189.90	67,273,353	12-20-47	VARIOUS *	(2)	5,800,433	3.10	12-20-62	50-R3 *	(10)	5,754,293	2.88	(26,140)	
342.00 FUEL HOLDERS	12,705,608.13	3,274,313	12-20-47	VARIOUS *	(5)	3,811,688	3.00	12-20-62	50-R0.5 *	(3)	403,971	3.18	22,803	
343.00 PRIME MOVERS	13,916,023.17	1,853,266	12-20-47	VARIOUS *	(7)	500,377	3.60	12-20-62	9-L0 *	(4)	526,458	3.18	(2,881)	
343.10 PRIME MOVERS, CONTRACTUAL SERVICE AGREEMENTS	14,519,008.44	4,212,661	12-20-47	VARIOUS *	(5)	622,684	3.60	12-20-62	9-L0 *	(4)	666,458	7.63 **	25,461	
345.00 ACCESSORY ELECTRIC EQUIPMENT	1,259,507.78	68,339	12-20-47	VARIOUS *	(5)	500,377	3.60	12-20-62	50-S1 *	(4)	413,046	2.84	(108,638)	
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	235,317,372.42	77,026,989	12-20-47	VARIOUS *	(2)	7,465,794	3.17	12-20-62	35-L2 *	(3)	58,857	4.67	(11,675)	
<b>TOTAL POLK COMMON</b>														
POLK UNIT 1 GAS/FER	53,047,916.23	28,373,732	12-20-36	VARIOUS *	(2)	1,827,773	3.70	12-20-68	50-R3 *	(10)	2,600,794	4.80	638,011	
341.00 STRUCTURES AND IMPROVEMENTS	248,976,996.69	152,814,023	12-20-36	VARIOUS *	(5)	10,208,097	4.10	12-20-68	50-R0.5 *	(3)	9,277,733	3.73	(930,324)	
342.00 FUEL HOLDERS	14,519,008.44	3,986,254	12-20-36	VARIOUS *	(5)	6,184,424	4.20	12-20-68	9-L0 *	(4)	6,184,424	4.20	(5)	
343.10 PRIME MOVERS, CONTRACTUAL SERVICE AGREEMENTS	60,546,846.73	45,710,331	12-20-36	VARIOUS *	(5)	1,888,112	3.30	12-20-68	50-S1 *	(4)	1,536,629	2.58	(344,483)	
345.00 ACCESSORY ELECTRIC EQUIPMENT	63,161,791.99	31,118,997	12-20-36	VARIOUS *	(2)	265,305	4.20	12-20-68	35-L2 *	(3)	335,396	5.24	68,091	
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	532,636,072.78	322,864,325	12-20-36	VARIOUS *	(2)	21,866,539	4.12	12-20-68	35-L2 *	(3)	20,751,652	3.90	(1,114,907)	

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**TAMPA ELECTRIC COMPANY  
TABLE 2. COMPARISON OF ANNUAL DEPRECIATION RATES AND ACCRUALS FOR ELECTRIC PLANT AS OF DECEMBER 31, 2024  
BASED ON EXISTING AND PROPOSED DEPRECIATION PARAMETERS**

ACCOUNT	ORIGINAL COST AS OF DECEMBER 31, 2023	BOOK DEPRECIATION RESERVE	PROBABLE RETIREMENT DATE	EXISTING ESTIMATES			PROPOSED ESTIMATES			ANNUAL DEPRECIATION RATE (%)	ANNUAL DEPRECIATION ACCRUALS	ANNUAL DEPRECIATION RATE (%)	INCREASE/DECREASE (194,197)
				SURVIVOR CURVE	NET SALVAGE PERCENT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	PROBABLE RETIREMENT DATE				
POLK UNIT 2													
341.00 STRUCTURES AND IMPROVEMENTS	2,342,155.29	1,831,857	12-20-90	VARIOUS *	(2)	60,696	59-R3 *	12-20-62	(10)	52,846	2.26	(8,050)	
342.00 FUEL HOLDERS	1,500,000.00	1,499,999	12-20-90	VARIOUS *	(2)	1,499,999	50-R0.5 *	12-20-62	(3)	1,499,999	100.00	(1)	
343.00 PRIME MOVERS	28,974,170.60	9,271,430	12-20-90	VARIOUS *	(7)	1,419,726	50-O1 *	12-20-62	(4)	884,045	3.09	(52,865)	
343.10 PRIME MOVERS - CONTRACTUAL SERVICE AGREEMENTS	7,086,119.44	1,568,312	12-20-90	VARIOUS *	(7)	347,318	8-L0 *	12-20-62	(3)	518,844	7.32	(171,528)	
345.00 ACCESSORY ELECTRIC EQUIPMENT	19,207,798.38	11,226,500	12-20-90	VARIOUS *	(5)	653,095	55-S1 *	12-20-62	(4)	370,589	1.93	(282,476)	
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	175,209,971	139,897	12-20-90	VARIOUS *	(2)	2,945	35-L2 *	12-20-62	(3)	2,604	1.50	(341)	
TOTAL POLK UNIT 2	60,151,063.66	24,168,679				2,863,697				1,917,925	3.16	(673,600)	
POLK UNIT 3													
341.00 STRUCTURES AND IMPROVEMENTS	10,706,676.69	6,000,980	12-20-92	VARIOUS *	(2)	278,426	59-R3 *	12-20-62	(10)	243,411	2.27	(36,015)	
342.00 FUEL HOLDERS	1,500,000.00	1,499,999	12-20-90	VARIOUS *	(2)	1,499,999	50-R0.5 *	12-20-62	(3)	1,499,999	100.00	(1)	
343.00 PRIME MOVERS	32,348,820.23	21,845,038	12-20-92	VARIOUS *	(5)	1,460,387	50-O1 *	12-20-62	(4)	867,619	2.66	(592,768)	
343.10 PRIME MOVERS - CONTRACTUAL SERVICE AGREEMENTS	6,150,760.39	1,613,264	12-20-92	VARIOUS *	(7)	221,427	8-L0 *	12-20-62	(3)	357,045	5.80	(136,618)	
345.00 ACCESSORY ELECTRIC EQUIPMENT	9,125,740.63	5,945,160	12-20-92	VARIOUS *	(5)	346,778	55-S1 *	12-20-62	(4)	151,781	1.66	(194,997)	
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	435,910.42	293,897	12-20-92	VARIOUS *	(2)	9,524	35-L2 *	12-20-62	(3)	10,560	2.44	(1,036)	
TOTAL POLK UNIT 3	60,162,907.06	36,397,665				2,083,615				1,317,106	2.16	(784,309)	
POLK UNIT 4													
341.00 STRUCTURES AND IMPROVEMENTS	5,818,840.91	2,412,847	12-20-97	VARIOUS *	(2)	157,108	59-R3 *	12-20-62	(10)	158,639	2.74	2,530	
342.00 FUEL HOLDERS	2,398,198.87	2,398,198	12-20-97	VARIOUS *	(5)	66,338	50-R0.5 *	12-20-62	(3)	62,039	3.88	(4,300)	
343.00 PRIME MOVERS	14,500,000.00	14,499,999	12-20-97	VARIOUS *	(2)	14,499,999	50-O1 *	12-20-62	(4)	14,499,999	100.00	(1)	
343.10 PRIME MOVERS - CONTRACTUAL SERVICE AGREEMENTS	6,686,200.11	1,033,396	12-20-97	VARIOUS *	(7)	314,348	8-L0 *	12-20-62	(3)	508,988	7.60	(194,240)	
345.00 ACCESSORY ELECTRIC EQUIPMENT	5,696,747.43	3,437,915	12-20-97	VARIOUS *	(5)	138,669	55-S1 *	12-20-62	(4)	97,706	1.75	(41,963)	
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	42,180,863.43	14,622,728	12-20-97	VARIOUS *	(2)	1,686,624	35-L2 *	12-20-62	(3)	1,509,697	2.94**	(186,927)	
TOTAL POLK UNIT 4	39,202,602.29	13,468,294				1,860,767				1,389,968	3.55	(270,793)	
POLK UNIT 5													
341.00 STRUCTURES AND IMPROVEMENTS	5,746,794.52	2,423,788	12-20-97	VARIOUS *	(2)	153,217	59-R3 *	12-20-62	(10)	156,245	2.72	1,028	
342.00 FUEL HOLDERS	2,759,831.05	2,759,830	12-20-97	VARIOUS *	(5)	102,114	50-R0.5 *	12-20-62	(3)	86,488	3.13	(15,616)	
343.00 PRIME MOVERS	14,500,000.00	14,499,999	12-20-97	VARIOUS *	(2)	14,499,999	50-O1 *	12-20-62	(4)	14,499,999	100.00	(1)	
343.10 PRIME MOVERS - CONTRACTUAL SERVICE AGREEMENTS	5,396,614.60	853,254	12-20-97	VARIOUS *	(7)	269,031	8-L0 *	12-20-62	(3)	427,621	7.95	(158,590)	
345.00 ACCESSORY ELECTRIC EQUIPMENT	5,471,617.10	3,427,254	12-20-97	VARIOUS *	(5)	142,262	55-S1 *	12-20-62	(4)	93,367	1.71	(48,895)	
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	-	-	12-20-97	VARIOUS *	(2)	-	35-L2 *	12-20-62	(3)	-	2.94**	-	
TOTAL POLK UNIT 5	27,864,252.27	11,483,876				1,660,767				1,389,968	3.55	(270,793)	
POLK UNIT 6													
341.00 STRUCTURES AND IMPROVEMENTS	13,374,554.05	4,266,582	12-20-92	VARIOUS *	(2)	347,738	59-R3 *	12-20-62	(10)	391,802	2.93	44,064	
342.00 FUEL HOLDERS	2,167,651.81	2,167,650	12-20-92	VARIOUS *	(5)	6,022,879	50-R0.5 *	12-20-62	(3)	7,313,112	3.37	610,233	
343.00 PRIME MOVERS	226,970,860.17	47,959,255	12-20-92	VARIOUS *	(2)	7,032,997	50-O1 *	12-20-62	(4)	7,366,462	3.25	333,465	
343.10 PRIME MOVERS - CONTRACTUAL SERVICE AGREEMENTS	1,500,000.00	1,499,999	12-20-92	VARIOUS *	(7)	1,499,999	8-L0 *	12-20-62	(3)	1,499,999	100.00	(1)	
345.00 ACCESSORY ELECTRIC EQUIPMENT	18,338,595.01	4,565,339	12-20-92	VARIOUS *	(5)	550,158	55-S1 *	12-20-62	(4)	557,097	3.04	6,039	
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	141,626.41	30,886	12-20-92	VARIOUS *	(2)	4,249	35-L2 *	12-20-62	(3)	5,253	3.71	1,004	
TOTAL POLK UNIT 6	177,496,273.79	107,776,150				14,438,027				16,172,786	3.40	1,734,725	
TOTAL POLK POWER STATION	1,443,168,694.25	590,294,591				51,871,035				50,203,493	3.47	(1,667,542)	
BAYSIDE POWER STATION													
BAYSIDE COMMON													
341.00 STRUCTURES AND IMPROVEMENTS	107,128,093.80	27,888,472	12-20-99	VARIOUS *	(2)	3,642,355	59-R3 *	12-20-69	(10)	3,862,695	3.70	320,340	
342.00 FUEL HOLDERS	45,562,572.39	3,913,689	12-20-99	VARIOUS *	(5)	1,866,877	50-R0.5 *	12-20-69	(3)	1,942,025	4.26	675,148	
343.00 PRIME MOVERS	2,900,000.00	2,899,999	12-20-99	VARIOUS *	(2)	2,899,999	50-O1 *	12-20-69	(4)	2,899,999	100.00	(1)	
343.10 PRIME MOVERS - CONTRACTUAL SERVICE AGREEMENTS	20,838,204.60	6,785,880	12-20-99	VARIOUS *	(7)	1,586,136	8-L0 *	12-20-69	(3)	2,131,208	7.39	(545,192)	
345.00 ACCESSORY ELECTRIC EQUIPMENT	29,466,322.86	14,550,248	12-20-99	VARIOUS *	(5)	972,389	55-S1 *	12-20-69	(4)	723,770	2.46	(248,619)	
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	11,305,633.26	5,468,946	12-20-99	VARIOUS *	(2)	452,145	35-L2 *	12-20-69	(3)	388,864	3.26	(63,281)	
TOTAL BAYSIDE COMMON	253,333,617.97	65,662,757				9,726,787				10,273,847	4.06	547,000	
BAYSIDE UNIT 1													
341.00 STRUCTURES AND IMPROVEMENTS	21,251,286.23	9,010,255	12-20-98	VARIOUS *	(2)	765,046	59-R3 *	12-20-68	(10)	1,040,526	4.80	275,480	
342.00 FUEL HOLDERS	92,211,218.74	36,222,932	12-20-98	VARIOUS *	(5)	3,884,446	50-R0.5 *	12-20-68	(3)	4,338,322	4.71	450,873	
343.00 PRIME MOVERS	2,900,000.00	2,899,999	12-20-98	VARIOUS *	(2)	2,899,999	50-O1 *	12-20-68	(4)	2,899,999	100.00	(1)	
343.10 PRIME MOVERS - CONTRACTUAL SERVICE AGREEMENTS	56,011,152.41	13,544,074	12-20-98	VARIOUS *	(7)	1,618,128	8-L0 *	12-20-68	(3)	4,338,054	7.72	(180,074)	
345.00 ACCESSORY ELECTRIC EQUIPMENT	39,466,425.97	23,469,843	12-20-98	VARIOUS *	(5)	1,618,128	55-S1 *	12-20-68	(4)	1,325,924	3.36	(292,204)	
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	1,175,705.21	673,431	12-20-98	VARIOUS *	(2)	37,629	35-L2 *	12-20-68	(3)	50,474	4.29	12,845	
TOTAL BAYSIDE UNIT 1	417,406,897.66	180,383,266				21,894,677				20,046,844	4.87	(1,756,833)	
BAYSIDE UNIT 2													
341.00 STRUCTURES AND IMPROVEMENTS	27,131,136.17	14,522,665	12-20-98	VARIOUS *	(2)	849,590	59-R3 *	12-20-68	(10)	1,151,475	4.24	201,885	
342.00 FUEL HOLDERS	142,497,135.01	42,388,039	12-20-98	VARIOUS *	(5)	5,573,388	50-R0.5 *	12-20-68	(3)	7,986,535	5.60	2,429,147	
343.00 PRIME MOVERS	252,939,406.69	113,313,487	12-20-98	VARIOUS *	(2)	15,862,243	50-O1 *	12-20-68	(4)	11,662,266	4.61	(4,019,977)	
343.10 PRIME MOVERS - CONTRACTUAL SERVICE AGREEMENTS	1,500,000.00	1,499,999	12-20-98	VARIOUS *	(7)	1,499,999	8-L0 *	12-20-68	(3)	1,499,999	100.00	(1)	
345.00 ACCESSORY ELECTRIC EQUIPMENT	45,204,445.97	25,603,250	12-20-98	VARIOUS *	(5)	1,653,390	55-S1 *	12-20-68	(4)	1,618,192	3.58	(38,198)	
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	1,456,592.35	653,789	12-20-98	VARIOUS *	(2)	48,035	35-L2 *	12-20-68	(3)	60,212	4.14	(12,623)	
TOTAL BAYSIDE UNIT 2	540,975,370.43	212,218,619				28,638,989				28,354,586	5.24	(284,393)	



TAMPA ELECTRIC COMPANY  
 TABLE 2. COMPARISON OF ANNUAL DEPRECIATION RATES AND ACCRUALS FOR ELECTRIC PLANT AS OF DECEMBER 31, 2024  
 BASED ON EXISTING AND PROPOSED DEPRECIATION PARAMETERS

ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2023 (2)	EXISTING ESTIMATES				PROPOSED ESTIMATES				INCREASE/ DECREASE (4)-(1)-(2) (10)	
		PROBABLE RETIREMENT DATE (4)	SURVIVOR CURVE (5)	NET SALVAGE PERCENT (6)	ANNUAL DEPRECIATION ACC'RUALS (7)	PROBABLE RETIREMENT DATE (8)	SURVIVOR CURVE (9)	NET SALVAGE PERCENT (11)	ANNUAL DEPRECIATION ACC'RUALS (12)		
363.00 ENERGY STORAGE EQUIPMENT	-	-	10-SQ	0	17,990.013	10-03	0	-	10.00 **	-	-
364.00 POLES, TOWERS AND FIXTURES	475,407,746.43	180,542,111	46-R3	(50)	17,990.013	35-R2.5	(75)	25,298,548	5.31	7,698,536	7,698,536
365.00 UNDERGROUND CONDUIT	441,959,093.44	98,151,888	66-R3	(5)	17,990.013	66-R3	(5)	7,800,303	1.76	287,016	287,016
366.00 UNDERGROUND CONDUIT AND DEVICES	742,409,241.49	36,871,003	45-R1.5	(5)	17,075,413	50-R4	(5)	7,800,303	1.76	9,488,294	9,488,294
367.00 LINE TRANSFORMERS	985,138,376.49	367,078,001	30-S5	(20)	44,781,272	35-R1.5	(15)	26,953,707	3.68	5,786,022	5,786,022
368.00 SERVICES - OVERHEAD	84,774,891.47	66,694,199	45-R3	(20)	1,610,729	45-R3	(30)	1,986,162	2.34	369,439	369,439
369.00 SERVICES - UNDERGROUND	18,761,892.46	7,947,457	20-R2	(30)	1,482,128	20-R2	(30)	1,389,998	7.30	(112,128)	(112,128)
370.00 METERS - ANALOG AND AMR	115,201,620.18	7,917,790	15-R2	(30)	10,022,541	15-R2	(30)	12,423,352	10.78	2,400,811	2,400,811
370.01 METERS - AM	7,247,338.08	682,788	10-SQ	0	724,734	10-R2.5	0	728,595	10.06	3,851	3,851
370.02 STREET LIGHTING AND SIGNAL SYSTEMS - LS2	38,923,628.25	127,676,477	30-L1	(10)	10,858,135	27-L1	(10)	14,387,771	3.68	3,324,282	3,324,282
371.00 STREET LIGHTING AND SIGNAL SYSTEMS - LS2	4,989,092,702.37	1,206,538,567	38-L1	(10)	130,812,198	27-L1	(10)	150,663,591	3.68	19,857,367	19,857,367
<b>TOTAL DISTRIBUTION</b>					<b>130,812,198</b>			<b>150,663,591</b>			
<b>GENERAL PLANT</b>											
380.00 STRUCTURES AND IMPROVEMENTS	165,169,349.52	51,544,925	60-R2	(4)	2,635,791	60-R2	(4)	3,159,445	1.70	509,654	509,654
381.00 LIGHT TRUCKS - ENERGY DELIVERY	32,079,048.02	7,792,221	15-S4	15	2,465,029	15-R1.5	20	2,236,673	6.97	(188,256)	(188,256)
382.00 HEAVY TRUCKS - ENERGY DELIVERY	76,556,658.88	28,234,268	17-S5	10	3,980,894	16-L2	20	3,192,492	4.17	(788,412)	(788,412)
382.10 LIGHT TRUCKS - ENERGY SUPPLY	5,328,560.74	2,181,642	12-R3	15	525,042	11-R1.5	20	302,062	5.67	(22,980)	(22,980)
382.15 HEAVY TRUCKS - ENERGY SUPPLY	1,056,852.27	271,381	25-S5	10	50,691	16-L2	20	58,632	6.03	12,951	12,951
382.20 COMMUNICATION EQUIPMENT - FIBER	345,618,714.62	117,538,618	20-R4	(5)	10,656,857	25-S2	(5)	10,240,371	2.96	(416,486)	(416,486)
<b>TOTAL GENERAL PLANT</b>					<b>10,656,857</b>			<b>10,240,371</b>			
<b>TOTAL TRANSMISSION, DISTRIBUTION AND GENERAL PLANT</b>					<b>174,933,886</b>			<b>194,337,694</b>			
<b>TOTAL DEPRECIABLE PLANT</b>					<b>418,183,570</b>			<b>668,911,416</b>			

\* CURVE SHOWN IS INTERIM SURVIVOR CURVE. LIFE SPAN METHOD IS USED.  
 \*\* CALCULATED DEPRECIATION RATE TO BE APPLIED TO FUTURE INSTALLED PLANT IN-SERVICE



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**TAMPA ELECTRIC COMPANY**

**TABLE 3. COMPARISON OF THEORETICAL RESERVE AND BOOK RESERVE FOR ELECTRIC PLANT AS OF DECEMBER 31, 2024**

ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2024 (2)	BOOK DEPRECIATION RESERVE (3)	THEORETICAL RESERVE (4)	THEORETICAL RESERVE IMBALANCE (5)=(3)-(4)
<b>STEAM PRODUCTION PLANT</b>				
<b>BIG BEND POWER PLANT</b>				
<i>BIG BEND COMMON</i>				
311.00 STRUCTURES AND IMPROVEMENTS	252,807,167.66	71,630,371	75,263,236	(3,632,865)
312.00 BOILER PLANT EQUIPMENT	219,407,898.74	48,398,158	60,415,468	(12,017,310)
314.00 TURBOGENERATOR UNITS	28,314,959.60	(856,157)	1,902,520	(2,758,677)
315.00 ACCESSORY ELECTRIC EQUIPMENT	43,865,595.04	19,735,461	14,178,247	5,557,214
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	26,457,682.67	11,831,648	6,698,291	5,133,357
<b>TOTAL BIG BEND COMMON</b>	<b>570,853,303.71</b>	<b>150,739,482</b>	<b>158,457,762</b>	<b>(7,718,280)</b>
<i>BIG BEND UNIT 4</i>				
311.00 STRUCTURES AND IMPROVEMENTS	104,628,975.73	54,187,413	68,241,465	(14,054,052)
312.00 BOILER PLANT EQUIPMENT	552,262,971.74	218,119,144	291,252,514	(73,133,370)
314.00 TURBOGENERATOR UNITS	123,977,661.84	52,223,808	65,412,892	(13,189,084)
315.00 ACCESSORY ELECTRIC EQUIPMENT	97,538,411.46	61,793,800	53,375,742	8,418,058
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	8,248,594.10	6,056,093	5,192,026	864,067
<b>TOTAL BIG BEND UNIT 4</b>	<b>866,656,614.87</b>	<b>392,380,258</b>	<b>483,474,639</b>	<b>(91,094,381)</b>
<b>TOTAL BIG BEND POWER PLANT</b>	<b>1,457,509,918.58</b>	<b>543,119,740</b>	<b>641,932,401</b>	<b>(98,812,661)</b>
<b>TOTAL STEAM PRODUCTION PLANT</b>	<b>1,457,509,918.58</b>	<b>543,119,740</b>	<b>641,932,401</b>	<b>(98,812,661)</b>
<b>BIG BEND POWER PLANT</b>				
<i>BIG BEND UNIT 1</i>				
341.00 STRUCTURES AND IMPROVEMENTS	2,290,548.98	1,536,810	1,878,413	(341,603)
342.00 FUEL HOLDERS	3,390,810.17	1,599,040	1,289,352	309,688
343.00 PRIME MOVERS	459,001,278.17	19,610,395	33,132,437	(13,522,042)
345.00 ACCESSORY ELECTRIC EQUIPMENT	546,961.13	95,858	100,350	(4,492)
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	308,525.93	245,094	237,156	7,938
<b>TOTAL BIG BEND UNIT 1</b>	<b>465,538,124.38</b>	<b>23,087,198</b>	<b>36,637,708</b>	<b>(13,550,510)</b>
<i>BIG BEND UNIT 4</i>				
341.00 STRUCTURES AND IMPROVEMENTS	3,311,083.09	1,048,804	1,429,759	(380,955)
342.00 FUEL HOLDERS	5,596,200.86	216,754	645,582	(428,828)
343.00 PRIME MOVERS	23,563,084.18	10,732,429	6,492,766	4,239,663
345.00 ACCESSORY ELECTRIC EQUIPMENT	15,256,508.47	7,575,498	6,173,540	1,401,958
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	510,664.71	252,987	235,563	17,424
<b>TOTAL BIG BEND UNIT 4</b>	<b>48,237,541.31</b>	<b>19,826,472</b>	<b>14,977,210</b>	<b>4,849,262</b>
<i>BIG BEND UNIT 5</i>				
341.00 STRUCTURES AND IMPROVEMENTS	-	-	-	-
342.00 FUEL HOLDERS	506,226.31	(21,322)	14,396	(35,718)
343.00 PRIME MOVERS	176,678,691.06	14,301,530	15,241,328	(939,798)
345.00 ACCESSORY ELECTRIC EQUIPMENT	-	-	-	-
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	-	-	-	-
<b>TOTAL BIG BEND UNIT 5</b>	<b>177,184,917.37</b>	<b>14,280,209</b>	<b>15,255,724</b>	<b>(975,515)</b>
<i>BIG BEND UNIT 6</i>				
341.00 STRUCTURES AND IMPROVEMENTS	-	-	-	-
342.00 FUEL HOLDERS	528,137.88	(3,843)	14,334	(18,177)
343.00 PRIME MOVERS	175,430,566.71	14,231,833	15,129,691	(897,858)
345.00 ACCESSORY ELECTRIC EQUIPMENT	-	-	-	-
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	-	-	-	-
<b>TOTAL BIG BEND UNIT 6</b>	<b>175,958,704.59</b>	<b>14,227,991</b>	<b>15,144,025</b>	<b>(916,034)</b>
<b>TOTAL BIG BEND POWER STATION</b>	<b>866,919,287.65</b>	<b>71,421,868</b>	<b>82,014,667</b>	<b>(10,592,799)</b>
<b>POLK POWER STATION</b>				
<i>POLK COMMON</i>				
341.00 STRUCTURES AND IMPROVEMENTS	192,917,189.90	67,373,353	72,011,441	(4,638,088)
342.00 FUEL HOLDERS	12,705,608.13	3,274,313	2,470,049	804,264
343.00 PRIME MOVERS	13,916,023.17	1,969,286	2,539,500	(570,214)
343.10 PRIME MOVERS - CONTRACTUAL SERVICE AGREEMENTS	-	-	-	-
345.00 ACCESSORY ELECTRIC EQUIPMENT	14,519,008.44	4,521,661	4,028,000	493,661
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	1,259,507.78	68,358	375,237	(306,879)
<b>TOTAL POLK COMMON</b>	<b>235,317,337.42</b>	<b>77,206,969</b>	<b>81,424,227</b>	<b>(4,217,258)</b>
<i>POLK UNIT 1 GASIFIER</i>				
341.00 STRUCTURES AND IMPROVEMENTS	53,047,915.23	28,573,732	36,546,059	(7,972,327)
342.00 FUEL HOLDERS	248,976,995.69	152,814,023	148,994,622	3,819,401
343.00 PRIME MOVERS	148,649,197.45	88,650,997	79,525,732	9,125,265
343.10 PRIME MOVERS - CONTRACTUAL SERVICE AGREEMENTS	15,096,275.70	3,996,254	3,584,901	411,353
345.00 ACCESSORY ELECTRIC EQUIPMENT	60,548,846.73	45,710,331	40,863,474	4,846,857
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	6,316,781.98	3,118,987	3,843,564	(724,577)
<b>TOTAL POLK UNIT 1 GASIFIER</b>	<b>532,636,012.78</b>	<b>322,864,325</b>	<b>313,358,352</b>	<b>9,505,973</b>
<i>POLK UNIT 2</i>				
341.00 STRUCTURES AND IMPROVEMENTS	2,342,155.29	1,331,857	1,166,726	165,131
342.00 FUEL HOLDERS	2,365,638.35	690,923	618,554	72,369
343.00 PRIME MOVERS	28,974,176.09	9,221,430	8,548,396	673,034
343.10 PRIME MOVERS - CONTRACTUAL SERVICE AGREEMENTS	7,088,119.44	1,558,312	1,444,577	113,735

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ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2024 (2)	BOOK DEPRECIATION RESERVE (3)	THEORETICAL RESERVE (4)	THEORETICAL RESERVE IMBALANCE (5)=(3)-(4)
345.00 ACCESSORY ELECTRIC EQUIPMENT	19,207,796.38	11,226,500	8,716,857	2,509,643
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	173,209.91	139,897	100,025	39,872
<b>TOTAL POLK UNIT 2</b>	<b>60,151,095.46</b>	<b>24,168,919</b>	<b>20,595,135</b>	<b>3,573,784</b>
<b>POLK UNIT 3</b>				
341.00 STRUCTURES AND IMPROVEMENTS	10,708,676.69	6,000,960	5,450,159	550,801
342.00 FUEL HOLDERS	1,514,894.73	645,094	505,490	139,604
343.00 PRIME MOVERS	32,249,524.22	21,819,630	12,743,770	9,075,860
343.10 PRIME MOVERS - CONTRACTUAL SERVICE AGREEMENTS	6,150,760.39	1,613,264	942,228	671,036
345.00 ACCESSORY ELECTRIC EQUIPMENT	9,125,740.63	5,945,160	4,344,900	1,600,260
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	432,910.42	283,697	241,168	42,529
<b>TOTAL POLK UNIT 3</b>	<b>60,182,507.08</b>	<b>36,307,805</b>	<b>24,227,715</b>	<b>12,080,090</b>
<b>POLK UNIT 4</b>				
341.00 STRUCTURES AND IMPROVEMENTS	5,818,840.91	2,412,947	2,524,284	(111,337)
342.00 FUEL HOLDERS	2,369,198.87	239,613	703,744	(464,131)
343.00 PRIME MOVERS	21,726,818.11	7,378,258	7,307,004	71,254
343.10 PRIME MOVERS - CONTRACTUAL SERVICE AGREEMENTS	6,688,260.11	1,033,396	1,023,416	9,980
345.00 ACCESSORY ELECTRIC EQUIPMENT	5,586,747.43	3,437,915	2,313,709	1,124,206
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	-	-	-	-
<b>TOTAL POLK UNIT 4</b>	<b>42,189,865.43</b>	<b>14,502,128</b>	<b>13,872,157</b>	<b>629,971</b>
<b>POLK UNIT 5</b>				
341.00 STRUCTURES AND IMPROVEMENTS	5,748,794.52	2,423,788	2,505,897	(82,109)
342.00 FUEL HOLDERS	2,759,831.05	767,540	763,381	4,159
343.00 PRIME MOVERS	19,842,748.02	6,026,359	6,753,109	(726,750)
343.10 PRIME MOVERS - CONTRACTUAL SERVICE AGREEMENTS	5,380,611.60	823,354	922,646	(99,292)
345.00 ACCESSORY ELECTRIC EQUIPMENT	5,471,617.10	3,427,254	2,283,351	1,143,903
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	-	-	-	-
<b>TOTAL POLK UNIT 5</b>	<b>39,203,602.29</b>	<b>13,468,294</b>	<b>13,228,384</b>	<b>239,910</b>
<b>POLK UNIT 6</b>				
341.00 STRUCTURES AND IMPROVEMENTS	13,374,554.05	4,266,582	3,181,620	1,084,962
342.00 FUEL HOLDERS	216,762,618.15	45,118,089	42,545,229	2,572,860
343.00 PRIME MOVERS	226,870,880.17	47,795,255	43,239,355	4,555,900
343.10 PRIME MOVERS - CONTRACTUAL SERVICE AGREEMENTS	-	-	-	-
345.00 ACCESSORY ELECTRIC EQUIPMENT	18,338,595.01	4,565,339	4,221,903	343,436
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	141,626.41	30,886	36,332	(5,446)
<b>TOTAL POLK UNIT 6</b>	<b>475,488,273.79</b>	<b>101,776,150</b>	<b>93,224,439</b>	<b>8,551,711</b>
<b>TOTAL POLK POWER STATION</b>	<b>1,445,168,694.25</b>	<b>590,294,591</b>	<b>559,930,409</b>	<b>30,364,182</b>
<b>BAYSIDE POWER STATION</b>				
<b>BAYSIDE COMMON</b>				
341.00 STRUCTURES AND IMPROVEMENTS	107,128,093.80	27,808,472	41,215,975	(13,407,503)
342.00 FUEL HOLDERS	45,562,572.39	3,913,589	7,552,457	(3,638,888)
343.00 PRIME MOVERS	31,034,701.06	7,585,820	7,199,203	386,617
343.10 PRIME MOVERS - CONTRACTUAL SERVICE AGREEMENTS	28,838,294.60	6,785,680	6,439,842	345,838
345.00 ACCESSORY ELECTRIC EQUIPMENT	29,466,322.86	14,150,248	10,501,908	3,648,340
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	11,303,633.26	5,408,948	5,282,101	126,847
<b>TOTAL BAYSIDE COMMON</b>	<b>253,333,617.97</b>	<b>65,652,757</b>	<b>78,191,486</b>	<b>(12,538,729)</b>
<b>BAYSIDE UNIT 1</b>				
341.00 STRUCTURES AND IMPROVEMENTS	21,251,285.23	9,610,255	14,092,558	(4,482,303)
342.00 FUEL HOLDERS	92,211,218.74	38,522,972	43,132,134	(4,609,162)
343.00 PRIME MOVERS	201,291,115.21	94,122,674	95,027,897	(905,223)
343.10 PRIME MOVERS - CONTRACTUAL SERVICE AGREEMENTS	56,011,117.50	13,964,111	14,098,410	(134,299)
345.00 ACCESSORY ELECTRIC EQUIPMENT	39,466,425.97	23,489,843	22,730,476	759,367
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	1,175,705.21	673,431	766,054	(92,623)
<b>TOTAL BAYSIDE UNIT 1</b>	<b>411,406,867.86</b>	<b>180,383,286</b>	<b>189,847,529</b>	<b>(9,464,243)</b>
<b>BAYSIDE UNIT 2</b>				
341.00 STRUCTURES AND IMPROVEMENTS	27,131,136.17	14,552,665	17,692,181	(3,139,516)
342.00 FUEL HOLDERS	142,497,135.01	42,388,039	54,366,064	(11,978,025)
343.00 PRIME MOVERS	252,939,408.69	113,313,487	125,606,819	(12,293,332)
343.10 PRIME MOVERS - CONTRACTUAL SERVICE AGREEMENTS	71,747,592.34	16,090,514	17,836,167	(1,745,653)
345.00 ACCESSORY ELECTRIC EQUIPMENT	45,204,445.87	25,620,125	26,113,337	(493,212)
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	1,455,592.35	853,789	943,054	(89,265)
<b>TOTAL BAYSIDE UNIT 2</b>	<b>540,975,310.43</b>	<b>212,818,619</b>	<b>242,557,622</b>	<b>(29,739,003)</b>
<b>BAYSIDE UNIT 3</b>				
341.00 STRUCTURES AND IMPROVEMENTS	656,349.29	75,171	275,981	(200,810)
342.00 FUEL HOLDERS	3,940,542.62	1,279,927	1,187,848	92,079
343.00 PRIME MOVERS	15,871,413.40	9,341,596	5,385,014	3,956,582
343.10 PRIME MOVERS - CONTRACTUAL SERVICE AGREEMENTS	22,955.27	7,747	4,466	3,281
345.00 ACCESSORY ELECTRIC EQUIPMENT	14,153,816.05	6,496,955	5,438,005	1,058,950
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	904.61	487	421	66
<b>TOTAL BAYSIDE UNIT 3</b>	<b>34,645,981.24</b>	<b>17,201,883</b>	<b>12,291,735</b>	<b>4,910,148</b>
<b>BAYSIDE UNIT 4</b>				
341.00 STRUCTURES AND IMPROVEMENTS	242,333.96	(73,139)	104,048	(177,187)
342.00 FUEL HOLDERS	3,372,330.65	1,418,335	1,188,681	229,654
343.00 PRIME MOVERS	15,850,670.55	9,597,763	5,454,804	4,142,959
343.10 PRIME MOVERS - CONTRACTUAL SERVICE AGREEMENTS	42,590.23	13,833	7,862	5,971

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ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2024 (2)	BOOK DEPRECIATION RESERVE (3)	THEORETICAL RESERVE (4)	THEORETICAL RESERVE IMBALANCE (5)=(3)-(4)
345.00 ACCESSORY ELECTRIC EQUIPMENT	4,168,999.00	2,059,329	1,673,028	386,301
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	904.61	487	421	66
<b>TOTAL BAYSIDE UNIT 4</b>	<b>23,677,829.00</b>	<b>13,016,608</b>	<b>8,428,844</b>	<b>4,587,764</b>
<b>BAYSIDE UNIT 5</b>				
341.00 STRUCTURES AND IMPROVEMENTS	793,114.26	(27,676)	318,479	(346,155)
342.00 FUEL HOLDERS	2,279,059.85	834,227	719,211	115,016
343.00 PRIME MOVERS	15,109,732.98	8,264,764	5,220,783	3,043,981
343.10 PRIME MOVERS - CONTRACTUAL SERVICE AGREEMENTS	3,746,423.62	2,152,192	1,359,522	792,670
345.00 ACCESSORY ELECTRIC EQUIPMENT	10,386,138.19	6,696,976	4,230,424	2,466,552
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	-	-	-	-
<b>TOTAL BAYSIDE UNIT 5</b>	<b>32,314,468.90</b>	<b>17,920,483</b>	<b>11,848,419</b>	<b>6,072,064</b>
<b>BAYSIDE UNIT 6</b>				
341.00 STRUCTURES AND IMPROVEMENTS	2,656,231.54	695,088	1,149,271	(454,183)
342.00 FUEL HOLDERS	1,545,428.90	640,223	545,778	94,445
343.00 PRIME MOVERS	17,513,068.63	11,503,619	6,143,321	5,360,298
343.10 PRIME MOVERS - CONTRACTUAL SERVICE AGREEMENTS	11,561.54	4,307	2,300	2,007
345.00 ACCESSORY ELECTRIC EQUIPMENT	14,326,607.55	7,178,379	5,889,735	1,288,644
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	11,736.48	5,890	5,468	422
<b>TOTAL BAYSIDE UNIT 6</b>	<b>36,064,634.64</b>	<b>20,027,505</b>	<b>13,735,873</b>	<b>6,291,632</b>
<b>TOTAL BAYSIDE POWER STATION</b>	<b>1,332,418,710.04</b>	<b>527,021,142</b>	<b>556,901,508</b>	<b>(29,880,366)</b>
<b>TOTAL OTHER PRODUCTION PLANT</b>	<b>3,644,506,691.94</b>	<b>1,188,737,602</b>	<b>1,198,846,584</b>	<b>(10,108,982)</b>
<b>SOLAR SITES</b>				
341.00 STRUCTURES AND IMPROVEMENTS	389,630,578.95	51,744,519	55,631,858	(3,887,339)
343.00 PRIME MOVERS	1,110,482,449.90	97,011,381	114,355,747	(17,344,366)
345.00 ACCESSORY ELECTRIC EQUIPMENT	267,298,627.97	35,783,835	39,118,321	(3,334,486)
348.00 ENERGY STORAGE EQUIPMENT	29,513,911.38	4,476,523	5,154,618	(678,095)
<b>TOTAL SOLAR SITES</b>	<b>1,796,925,568.20</b>	<b>189,016,259</b>	<b>214,260,544</b>	<b>(25,244,285)</b>
<b>DC MICRO GRID</b>				
341.00 STRUCTURES AND IMPROVEMENTS	-	-	-	-
343.00 PRIME MOVERS	929,494.74	56,025	76,603	(20,578)
345.00 ACCESSORY ELECTRIC EQUIPMENT	-	-	-	-
348.00 ENERGY STORAGE EQUIPMENT	9,134.50	1,773	2,271	(498)
<b>TOTAL DC MICRO GRID</b>	<b>938,629.24</b>	<b>57,798</b>	<b>78,874</b>	<b>(21,076)</b>
<b>MACDILL AIR FORCE BASE</b>				
341.00 STRUCTURES AND IMPROVEMENTS	-	-	-	-
342.00 FUEL HOLDERS	-	-	-	-
343.00 PRIME MOVERS	-	-	-	-
345.00 ACCESSORY ELECTRIC EQUIPMENT	-	-	-	-
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	-	-	-	-
348.00 ENERGY STORAGE EQUIPMENT	-	-	-	-
<b>TOTAL MACDILL AIR FORCE BASE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL PRODUCTION PLANT</b>	<b>6,899,880,807.96</b>	<b>1,920,931,398</b>	<b>2,055,118,403</b>	<b>(134,187,005)</b>
<b>TRANSMISSION</b>				
350.01 LAND RIGHTS	12,162,254.09	5,088,906	5,523,740	(434,834)
351.00 ENERGY STORAGE EQUIPMENT	-	-	-	-
352.00 STRUCTURES AND IMPROVEMENTS	76,177,081.30	16,085,642	18,982,849	(2,897,207)
353.00 STATION EQUIPMENT	454,634,881.29	97,479,849	101,543,724	(4,063,875)
354.00 TOWERS AND FIXTURES	5,092,060.55	5,281,270	4,919,791	361,479
355.00 POLES AND FIXTURES	504,990,597.19	132,990,187	101,194,493	31,795,694
356.00 OVERHEAD CONDUCTORS AND DEVICES	187,307,468.47	30,104,135	51,924,030	(21,819,895)
356.01 CLEARING RIGHTS-OF-WAY	2,110,610.13	1,797,133	1,548,858	248,275
357.00 UNDERGROUND CONDUIT	4,322,860.53	1,844,686	2,047,622	(202,936)
358.00 UNDERGROUND CONDUCTORS AND DEVICES	12,346,787.11	3,958,270	5,507,493	(1,549,223)
359.00 ROADS AND TRAILS	19,965,710.23	3,263,950	4,114,987	(851,037)
<b>TOTAL TRANSMISSION</b>	<b>1,279,110,310.89</b>	<b>297,894,028</b>	<b>297,307,587</b>	<b>586,441</b>
<b>DISTRIBUTION</b>				
361.00 STRUCTURES AND IMPROVEMENTS	33,964,615.89	9,867,022	13,354,099	(3,487,077)
362.00 STATION EQUIPMENT	323,608,731.52	79,668,418	89,869,512	(10,201,094)
363.00 ENERGY STORAGE EQUIPMENT	-	-	-	-
364.00 POLES, TOWERS AND FIXTURES	475,405,746.43	180,542,111	218,272,894	(37,730,783)
365.00 OVERHEAD CONDUCTORS AND DEVICES	290,431,971.90	153,457,026	127,363,155	26,093,871
366.00 UNDERGROUND CONDUIT	441,958,093.44	96,115,688	98,483,166	(2,367,478)
367.00 UNDERGROUND CONDUCTORS AND DEVICES	742,409,241.49	36,671,003	102,773,064	(66,102,061)
368.00 LINE TRANSFORMERS	995,139,376.49	367,078,001	350,875,341	16,202,660
369.00 SERVICES - OVERHEAD	84,774,891.47	66,604,199	56,339,995	10,264,204
369.02 SERVICES - UNDERGROUND	152,864,830.52	74,858,129	73,908,495	949,634
370.00 METERS - ANALOG AND AMR	18,761,082.46	5,346,434	7,444,722	(2,098,288)
370.01 METERS - AMI	115,201,620.18	7,017,790	34,946,958	(27,929,168)
370.10 EV CHARGERS	7,247,338.08	682,788	715,393	(32,605)
373.00 STREET LIGHTING AND SIGNAL SYSTEMS	388,101,236.25	127,676,497	93,270,848	34,405,649
373.02 STREET LIGHTING AND SIGNAL SYSTEMS - LS2	19,223,926.25	951,455	986,267	(34,812)
<b>TOTAL DISTRIBUTION</b>	<b>4,089,092,702.37</b>	<b>1,206,536,561</b>	<b>1,268,603,909</b>	<b>(62,067,348)</b>

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**TAMPA ELECTRIC COMPANY**

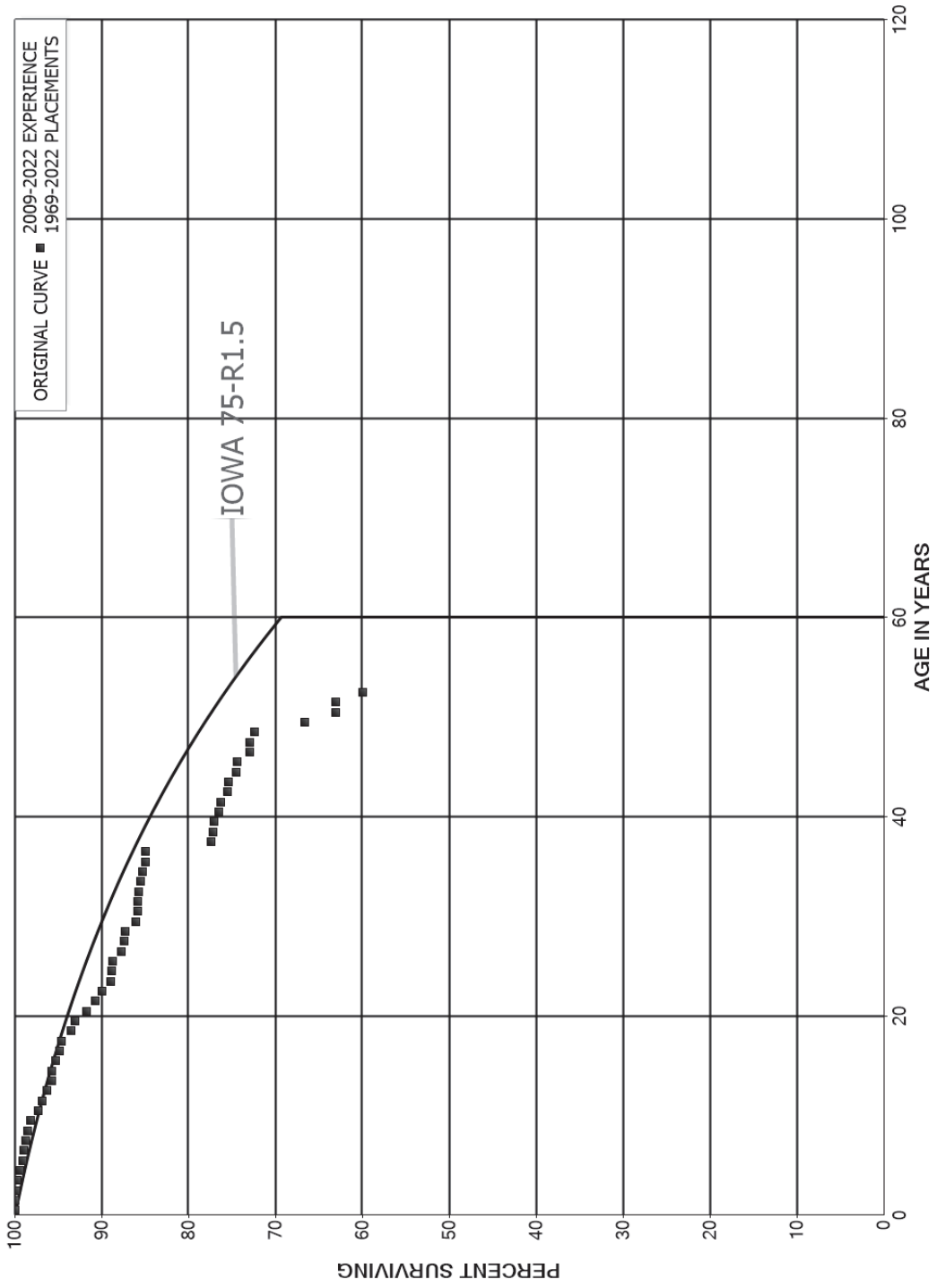
**TABLE 3. COMPARISON OF THEORETICAL RESERVE AND BOOK RESERVE FOR ELECTRIC PLANT AS OF DECEMBER 31, 2024**

ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2024 (2)	BOOK DEPRECIATION RESERVE (3)	THEORETICAL RESERVE (4)	THEORETICAL RESERVE IMBALANCE (5)=(3)-(4)
<b>GENERAL PLANT</b>				
390.00 STRUCTURES AND IMPROVEMENTS	186,199,343.52	51,544,895	39,412,377	12,132,518
392.02 LIGHT TRUCKS - ENERGY DELIVERY	32,079,048.02	7,792,221	7,024,918	767,303
392.03 HEAVY TRUCKS - ENERGY DELIVERY	76,555,658.88	28,234,266	21,652,026	6,582,240
392.12 LIGHT TRUCKS - ENERGY SUPPLY	5,328,560.74	2,181,642	1,633,972	547,670
392.13 HEAVY TRUCKS - ENERGY SUPPLY	1,055,855.27	271,361	368,947	(97,586)
397.25 COMMUNICATION EQUIPMENT- FIBER	44,397,245.19	27,514,234	18,698,956	8,815,278
<b>TOTAL GENERAL PLANT</b>	<b>345,615,711.62</b>	<b>117,538,618</b>	<b>88,791,196</b>	<b>28,747,422</b>
<b>TOTAL TRANSMISSION, DISTRIBUTION AND GENERAL PLANT</b>	<b>5,713,818,724.88</b>	<b>1,621,969,208</b>	<b>1,654,702,692</b>	<b>(32,733,484)</b>
<b>TOTAL DEPRECIABLE PLANT</b>	<b>12,613,699,532.84</b>	<b>3,542,900,606</b>	<b>3,709,821,095</b>	<b>(166,920,489)</b>

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**PART VII. SERVICE LIFE STATISTICS**

TAMPA ELECTRIC COMPANY  
 ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



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TAMPA ELECTRIC COMPANY

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

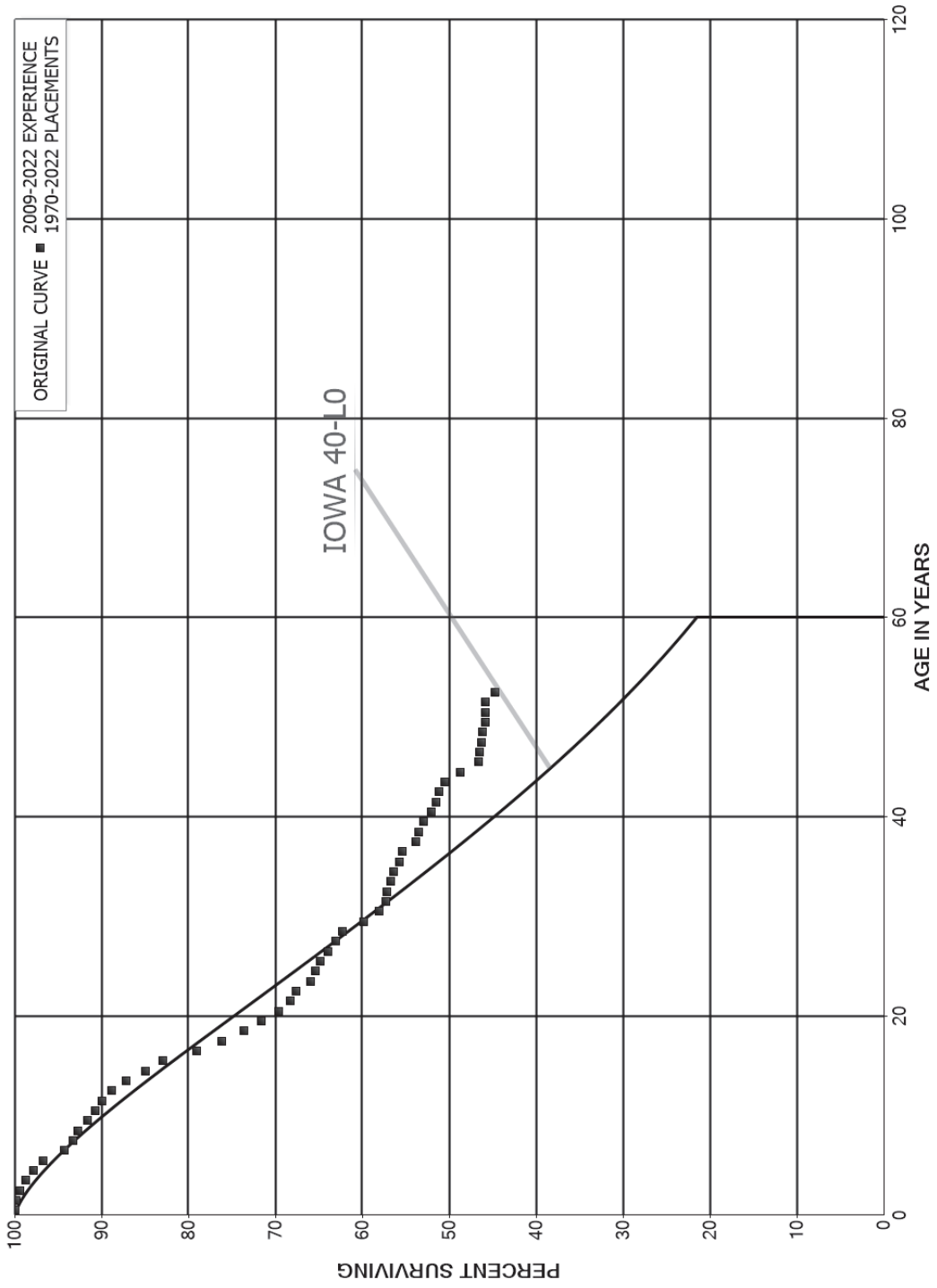
PLACEMENT BAND 1969-2022			EXPERIENCE BAND 2009-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	225,454,651	8,169	0.0000	1.0000	100.00
0.5	240,180,077	169,525	0.0007	0.9993	100.00
1.5	254,329,488	191,604	0.0008	0.9992	99.93
2.5	242,073,660	422,156	0.0017	0.9983	99.85
3.5	257,590,704	616,156	0.0024	0.9976	99.68
4.5	256,547,593	830,109	0.0032	0.9968	99.44
5.5	252,226,334	472,414	0.0019	0.9981	99.12
6.5	245,737,355	586,019	0.0024	0.9976	98.93
7.5	231,318,153	417,042	0.0018	0.9982	98.69
8.5	220,869,735	688,971	0.0031	0.9969	98.52
9.5	219,912,123	2,024,084	0.0092	0.9908	98.21
10.5	197,957,855	962,661	0.0049	0.9951	97.31
11.5	169,896,956	920,861	0.0054	0.9946	96.83
12.5	127,395,265	708,462	0.0056	0.9944	96.31
13.5	87,923,629	59,447	0.0007	0.9993	95.77
14.5	82,809,709	356,820	0.0043	0.9957	95.71
15.5	51,440,137	274,229	0.0053	0.9947	95.29
16.5	50,280,461	81,413	0.0016	0.9984	94.79
17.5	35,013,579	414,135	0.0118	0.9882	94.63
18.5	32,170,442	159,846	0.0050	0.9950	93.51
19.5	31,248,039	448,854	0.0144	0.9856	93.05
20.5	27,839,681	299,387	0.0108	0.9892	91.71
21.5	23,858,758	200,594	0.0084	0.9916	90.73
22.5	18,745,729	215,691	0.0115	0.9885	89.96
23.5	99,290,173	48,664	0.0005	0.9995	88.93
24.5	104,161,800	131,478	0.0013	0.9987	88.88
25.5	104,705,089	1,173,939	0.0112	0.9888	88.77
26.5	103,036,007	394,491	0.0038	0.9962	87.78
27.5	101,935,575	237,343	0.0023	0.9977	87.44
28.5	101,635,274	1,404,300	0.0138	0.9862	87.24
29.5	101,421,391	176,448	0.0017	0.9983	86.03
30.5	101,249,327	46,493	0.0005	0.9995	85.88
31.5	101,152,464	183,214	0.0018	0.9982	85.84
32.5	121,714,704	210,213	0.0017	0.9983	85.69
33.5	121,235,608	419,283	0.0035	0.9965	85.54
34.5	120,781,568	420,704	0.0035	0.9965	85.24
35.5	123,881,973	73,249	0.0006	0.9994	84.95
36.5	122,520,233	10,897,166	0.0889	0.9111	84.90
37.5	36,896,665	85,764	0.0023	0.9977	77.35
38.5	43,230,968	85,372	0.0020	0.9980	77.17

TAMPA ELECTRIC COMPANY  
ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS  
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1969-2022			EXPERIENCE BAND 2009-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	42,179,329	287,956	0.0068	0.9932	77.01	
40.5	40,852,472	90,089	0.0022	0.9978	76.49	
41.5	40,382,273	429,432	0.0106	0.9894	76.32	
42.5	36,981,685	74,698	0.0020	0.9980	75.51	
43.5	36,760,419	437,132	0.0119	0.9881	75.36	
44.5	35,465,681	39,803	0.0011	0.9989	74.46	
45.5	19,997,005	380,251	0.0190	0.9810	74.38	
46.5	14,285,883	13,831	0.0010	0.9990	72.96	
47.5	14,187,982	86,616	0.0061	0.9939	72.89	
48.5	11,168,351	893,265	0.0800	0.9200	72.45	
49.5	9,871,075	530,144	0.0537	0.9463	66.65	
50.5	9,340,931		0.0000	1.0000	63.07	
51.5	5,917,616	294,208	0.0497	0.9503	63.07	
52.5					59.94	



TAMPA ELECTRIC COMPANY  
 ACCOUNT 312.00 BOILER PLANT EQUIPMENT  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



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TAMPA ELECTRIC COMPANY

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1970-2022			EXPERIENCE BAND 2009-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	632,482,377	33,210	0.0001	0.9999	100.00
0.5	706,268,811	1,303,307	0.0018	0.9982	99.99
1.5	719,671,721	3,044,205	0.0042	0.9958	99.81
2.5	686,461,249	4,302,542	0.0063	0.9937	99.39
3.5	717,679,836	6,371,926	0.0089	0.9911	98.77
4.5	715,634,908	8,393,470	0.0117	0.9883	97.89
5.5	700,776,523	17,638,107	0.0252	0.9748	96.74
6.5	701,604,305	7,817,132	0.0111	0.9889	94.31
7.5	690,312,081	3,715,631	0.0054	0.9946	93.25
8.5	599,102,004	7,261,478	0.0121	0.9879	92.75
9.5	630,089,370	6,135,583	0.0097	0.9903	91.63
10.5	559,170,826	5,140,315	0.0092	0.9908	90.74
11.5	477,095,022	5,669,894	0.0119	0.9881	89.90
12.5	375,037,000	7,155,162	0.0191	0.9809	88.83
13.5	265,798,696	6,582,317	0.0248	0.9752	87.14
14.5	258,252,960	6,062,397	0.0235	0.9765	84.98
15.5	181,744,494	8,701,050	0.0479	0.9521	82.99
16.5	160,768,239	5,831,579	0.0363	0.9637	79.01
17.5	146,176,479	4,810,045	0.0329	0.9671	76.15
18.5	134,817,107	3,666,100	0.0272	0.9728	73.64
19.5	112,115,147	3,119,493	0.0278	0.9722	71.64
20.5	93,027,154	1,770,899	0.0190	0.9810	69.65
21.5	90,644,147	980,580	0.0108	0.9892	68.32
22.5	58,136,904	1,360,235	0.0234	0.9766	67.58
23.5	320,064,799	3,178,628	0.0099	0.9901	66.00
24.5	333,259,435	2,629,708	0.0079	0.9921	65.34
25.5	328,926,714	4,379,486	0.0133	0.9867	64.83
26.5	322,628,904	4,372,330	0.0136	0.9864	63.97
27.5	310,386,648	3,769,341	0.0121	0.9879	63.10
28.5	302,216,455	12,163,588	0.0402	0.9598	62.33
29.5	288,743,421	8,448,635	0.0293	0.9707	59.82
30.5	279,449,305	3,534,472	0.0126	0.9874	58.07
31.5	276,061,322	1,035,077	0.0037	0.9963	57.34
32.5	322,832,187	2,181,644	0.0068	0.9932	57.12
33.5	320,192,450	2,141,494	0.0067	0.9933	56.74
34.5	317,618,717	3,673,364	0.0116	0.9884	56.36
35.5	326,307,401	1,809,685	0.0055	0.9945	55.71
36.5	324,042,146	8,974,692	0.0277	0.9723	55.40
37.5	77,232,153	584,414	0.0076	0.9924	53.86
38.5	80,832,933	709,280	0.0088	0.9912	53.46

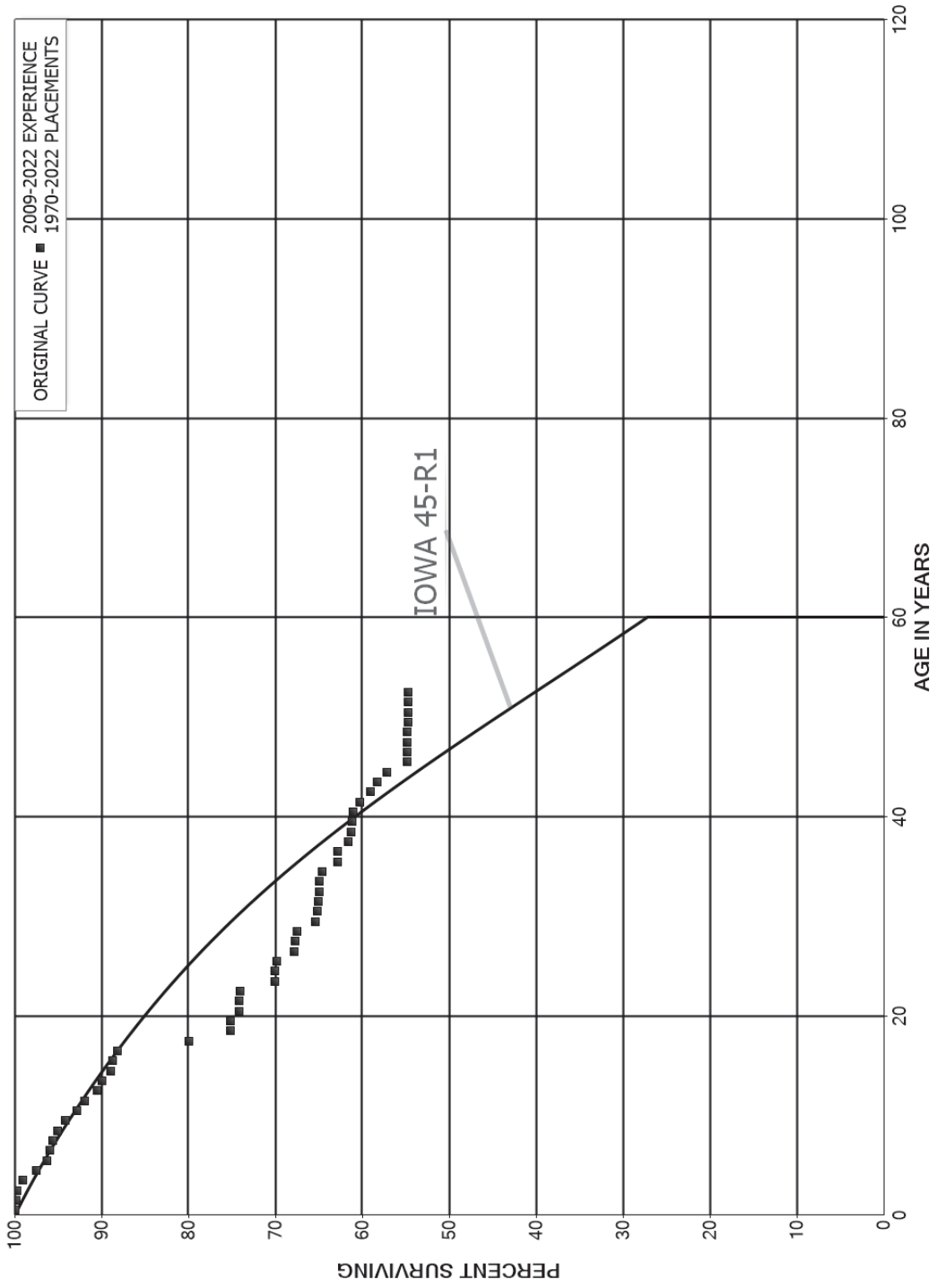
TAMPA ELECTRIC COMPANY

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1970-2022			EXPERIENCE BAND 2009-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	78,386,531	1,392,757	0.0178	0.9822	52.99
40.5	73,877,946	693,591	0.0094	0.9906	52.04
41.5	72,734,465	589,794	0.0081	0.9919	51.56
42.5	71,610,601	858,747	0.0120	0.9880	51.14
43.5	69,528,106	2,550,816	0.0367	0.9633	50.52
44.5	66,369,152	2,747,955	0.0414	0.9586	48.67
45.5	24,315,453	87,021	0.0036	0.9964	46.66
46.5	23,700,377	100,611	0.0042	0.9958	46.49
47.5	23,590,339	66,318	0.0028	0.9972	46.29
48.5	12,723,345	95,173	0.0075	0.9925	46.16
49.5	12,596,198		0.0000	1.0000	45.82
50.5	12,596,198		0.0000	1.0000	45.82
51.5	2,512,114	61,274	0.0244	0.9756	45.82
52.5					44.70

TAMPA ELECTRIC COMPANY  
 ACCOUNT 314.00 TURBOGENERATOR UNITS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



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ACCOUNT 314.00 TURBOGENERATOR UNITS

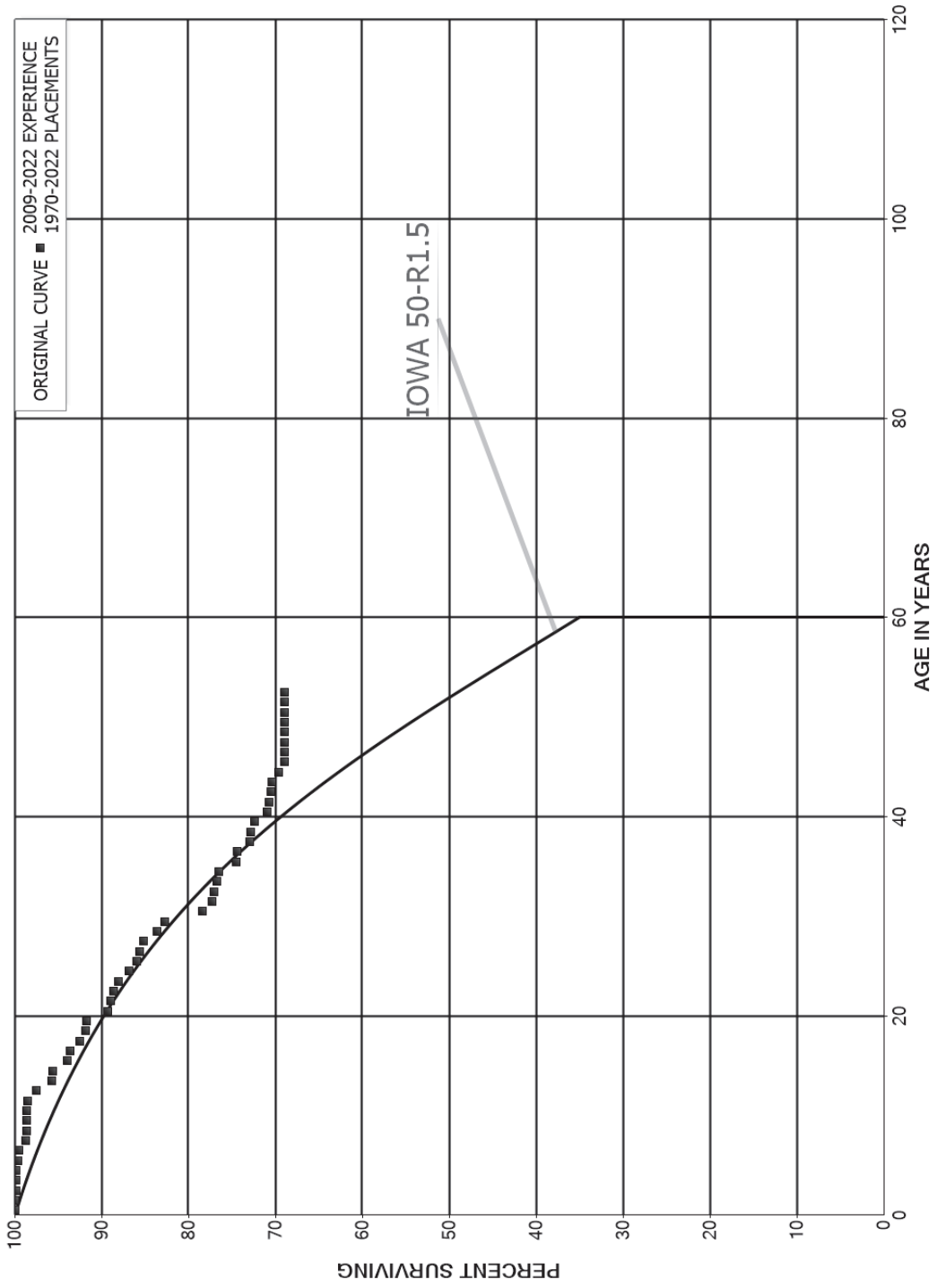
ORIGINAL LIFE TABLE

PLACEMENT BAND 1970-2022			EXPERIENCE BAND 2009-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	120,146,328	110,000	0.0009	0.9991	100.00
0.5	132,132,440	100,799	0.0008	0.9992	99.91
1.5	134,628,824	123,708	0.0009	0.9991	99.83
2.5	129,002,269	844,418	0.0065	0.9935	99.74
3.5	127,892,608	2,075,548	0.0162	0.9838	99.09
4.5	126,844,875	1,576,192	0.0124	0.9876	97.48
5.5	118,648,915	462,838	0.0039	0.9961	96.27
6.5	113,254,113	317,804	0.0028	0.9972	95.89
7.5	98,446,233	523,982	0.0053	0.9947	95.62
8.5	80,651,015	786,155	0.0097	0.9903	95.11
9.5	79,906,106	1,114,070	0.0139	0.9861	94.19
10.5	65,105,692	617,079	0.0095	0.9905	92.87
11.5	62,717,029	1,022,791	0.0163	0.9837	91.99
12.5	39,218,389	244,435	0.0062	0.9938	90.49
13.5	26,326,904	279,799	0.0106	0.9894	89.93
14.5	23,543,298	60,849	0.0026	0.9974	88.97
15.5	26,509,117	165,440	0.0062	0.9938	88.74
16.5	21,511,656	2,020,602	0.0939	0.9061	88.19
17.5	18,663,498	1,099,946	0.0589	0.9411	79.91
18.5	16,892,815	14,742	0.0009	0.9991	75.20
19.5	15,872,461	195,090	0.0123	0.9877	75.13
20.5	15,465,233		0.0000	1.0000	74.21
21.5	14,494,307	33,259	0.0023	0.9977	74.21
22.5	14,386,874	773,631	0.0538	0.9462	74.04
23.5	87,031,588	43,422	0.0005	0.9995	70.06
24.5	86,886,003	289,834	0.0033	0.9967	70.02
25.5	86,585,151	2,460,558	0.0284	0.9716	69.79
26.5	84,386,846	38,106	0.0005	0.9995	67.80
27.5	84,311,492	344,136	0.0041	0.9959	67.77
28.5	75,118,762	2,282,434	0.0304	0.9696	67.50
29.5	71,920,509	253,531	0.0035	0.9965	65.45
30.5	71,066,020	124,210	0.0017	0.9983	65.22
31.5	70,784,496	207,007	0.0029	0.9971	65.10
32.5	93,789,759	28,829	0.0003	0.9997	64.91
33.5	93,758,352	425,780	0.0045	0.9955	64.89
34.5	93,354,930	2,591,763	0.0278	0.9722	64.60
35.5	105,347,845	11,457	0.0001	0.9999	62.80
36.5	105,193,465	2,047,327	0.0195	0.9805	62.80
37.5	37,513,194	155,578	0.0041	0.9959	61.57
38.5	49,212,232	103,832	0.0021	0.9979	61.32

TAMPA ELECTRIC COMPANY  
ACCOUNT 314.00 TURBOGENERATOR UNITS  
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1970-2022			EXPERIENCE BAND 2009-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	49,108,400	86,778	0.0018	0.9982	61.19
40.5	48,740,849	605,730	0.0124	0.9876	61.08
41.5	48,101,797	975,404	0.0203	0.9797	60.32
42.5	47,125,657	670,359	0.0142	0.9858	59.10
43.5	46,320,106	864,731	0.0187	0.9813	58.26
44.5	45,448,770	1,868,328	0.0411	0.9589	57.17
45.5	22,662,803	5,592	0.0002	0.9998	54.82
46.5	22,654,849	5,848	0.0003	0.9997	54.81
47.5	22,626,643		0.0000	1.0000	54.79
48.5	12,568,560	15,418	0.0012	0.9988	54.79
49.5	9,618,130		0.0000	1.0000	54.73
50.5	9,618,130		0.0000	1.0000	54.73
51.5	3,234,805		0.0000	1.0000	54.73
52.5					54.73

TAMPA ELECTRIC COMPANY  
 ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



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ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1970-2022			EXPERIENCE BAND 2009-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	120,459,978		0.0000	1.0000	100.00
0.5	145,171,963		0.0000	1.0000	100.00
1.5	155,354,297	246,544	0.0016	0.9984	100.00
2.5	148,734,813	2,100	0.0000	1.0000	99.84
3.5	158,635,209	49,910	0.0003	0.9997	99.84
4.5	157,605,471	280,988	0.0018	0.9982	99.81
5.5	151,019,743	199,305	0.0013	0.9987	99.63
6.5	148,664,962	1,185,304	0.0080	0.9920	99.50
7.5	139,864,843	100,376	0.0007	0.9993	98.71
8.5	141,497,510		0.0000	1.0000	98.63
9.5	141,755,957	26,272	0.0002	0.9998	98.63
10.5	123,896,639	121,223	0.0010	0.9990	98.62
11.5	105,988,450	1,072,637	0.0101	0.9899	98.52
12.5	74,142,444	1,363,606	0.0184	0.9816	97.52
13.5	43,201,936	37,564	0.0009	0.9991	95.73
14.5	37,810,056	665,851	0.0176	0.9824	95.65
15.5	16,297,075	52,661	0.0032	0.9968	93.96
16.5	15,542,027	189,921	0.0122	0.9878	93.66
17.5	14,397,390	113,665	0.0079	0.9921	92.51
18.5	14,455,876	13,379	0.0009	0.9991	91.78
19.5	12,580,774	326,267	0.0259	0.9741	91.70
20.5	11,850,922	41,363	0.0035	0.9965	89.32
21.5	12,453,600	53,260	0.0043	0.9957	89.01
22.5	5,582,805	35,213	0.0063	0.9937	88.63
23.5	53,674,223	783,071	0.0146	0.9854	88.07
24.5	56,779,036	507,948	0.0089	0.9911	86.78
25.5	56,095,575	226,232	0.0040	0.9960	86.01
26.5	55,557,600	341,252	0.0061	0.9939	85.66
27.5	54,948,105	968,421	0.0176	0.9824	85.13
28.5	53,979,061	597,131	0.0111	0.9889	83.63
29.5	53,570,431	2,809,528	0.0524	0.9476	82.71
30.5	52,234,826	704,862	0.0135	0.9865	78.37
31.5	51,500,271	173,863	0.0034	0.9966	77.31
32.5	61,125,912	283,856	0.0046	0.9954	77.05
33.5	60,631,627	140,031	0.0023	0.9977	76.69
34.5	60,153,865	1,600,425	0.0266	0.9734	76.52
35.5	61,741,239	102,967	0.0017	0.9983	74.48
36.5	60,845,313	1,162,693	0.0191	0.9809	74.36
37.5	17,448,172	12,165	0.0007	0.9993	72.94
38.5	19,412,206	133,629	0.0069	0.9931	72.89

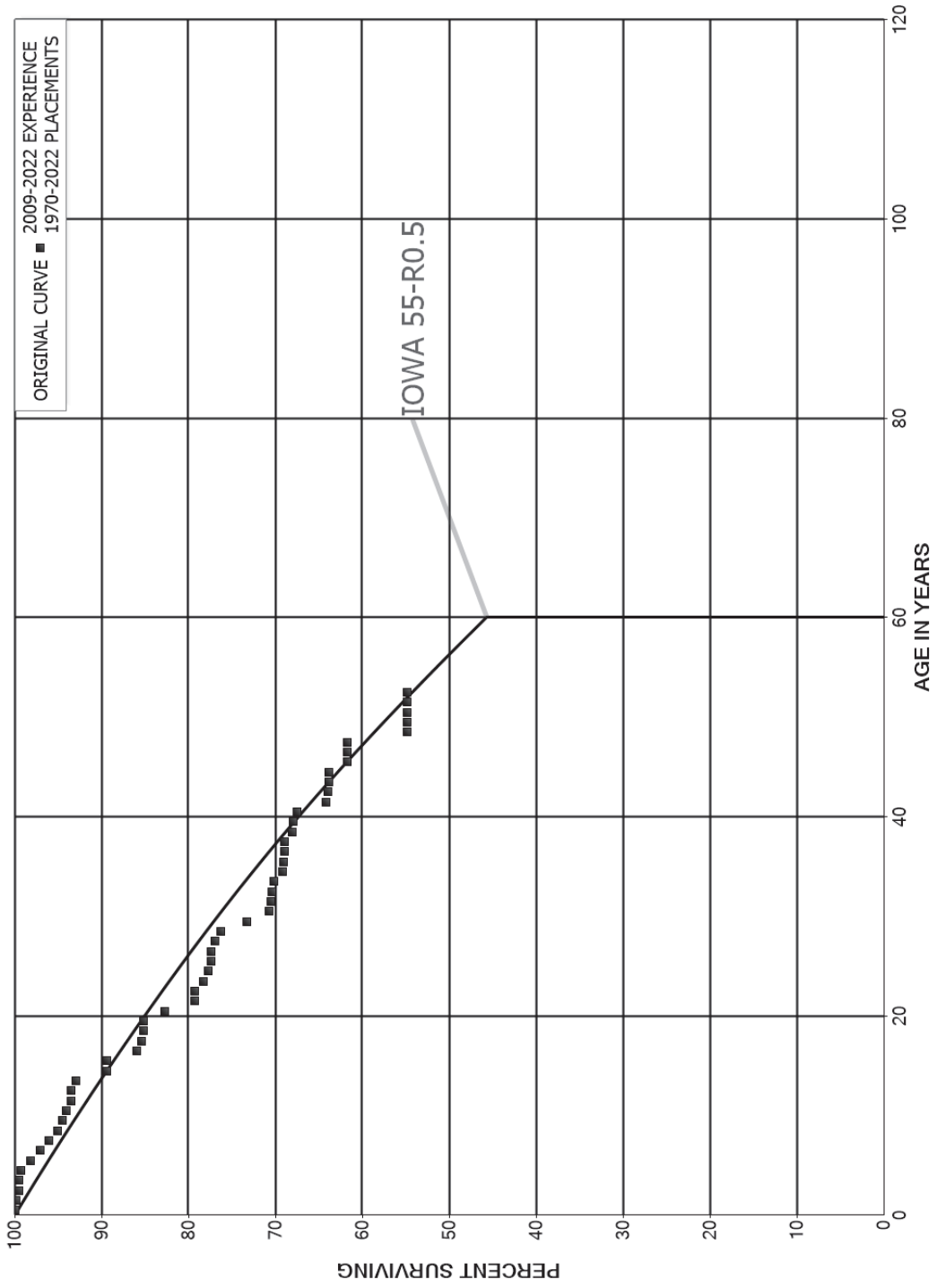


TAMPA ELECTRIC COMPANY  
ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1970-2022			EXPERIENCE BAND 2009-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	19,201,453	390,908	0.0204	0.9796	72.38	
40.5	18,792,933	58,699	0.0031	0.9969	70.91	
41.5	18,065,024	35,249	0.0020	0.9980	70.69	
42.5	17,382,082	26,540	0.0015	0.9985	70.55	
43.5	16,575,263	197,150	0.0119	0.9881	70.44	
44.5	15,664,592	158,415	0.0101	0.9899	69.61	
45.5	6,794,860		0.0000	1.0000	68.90	
46.5	6,511,566		0.0000	1.0000	68.90	
47.5	6,511,566		0.0000	1.0000	68.90	
48.5	3,530,091		0.0000	1.0000	68.90	
49.5	3,530,091		0.0000	1.0000	68.90	
50.5	3,530,091		0.0000	1.0000	68.90	
51.5	276,843		0.0000	1.0000	68.90	
52.5					68.90	

TAMPA ELECTRIC COMPANY  
 ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



**TAMPA ELECTRIC COMPANY  
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TAMPA ELECTRIC COMPANY

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1970-2022			EXPERIENCE BAND 2009-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	26,816,009		0.0000	1.0000	100.00
0.5	27,786,856	46,038	0.0017	0.9983	100.00
1.5	28,336,183	91,375	0.0032	0.9968	99.83
2.5	27,975,227	9,418	0.0003	0.9997	99.51
3.5	28,585,590	69,353	0.0024	0.9976	99.48
4.5	27,281,643	296,296	0.0109	0.9891	99.24
5.5	25,490,584	281,815	0.0111	0.9889	98.16
6.5	24,831,381	259,698	0.0105	0.9895	97.07
7.5	23,822,642	241,416	0.0101	0.9899	96.06
8.5	20,756,312	130,565	0.0063	0.9937	95.09
9.5	21,954,900	93,252	0.0042	0.9958	94.49
10.5	18,446,398	108,820	0.0059	0.9941	94.09
11.5	16,158,006	6,584	0.0004	0.9996	93.53
12.5	12,184,254	70,094	0.0058	0.9942	93.49
13.5	5,364,850	205,143	0.0382	0.9618	92.96
14.5	5,387,254		0.0000	1.0000	89.40
15.5	3,940,674	150,641	0.0382	0.9618	89.40
16.5	3,523,627	26,360	0.0075	0.9925	85.98
17.5	3,879,483	7,500	0.0019	0.9981	85.34
18.5	3,610,622		0.0000	1.0000	85.18
19.5	3,559,825	104,245	0.0293	0.9707	85.18
20.5	3,301,338	137,411	0.0416	0.9584	82.68
21.5	3,216,021		0.0000	1.0000	79.24
22.5	2,513,840	31,803	0.0127	0.9873	79.24
23.5	7,650,614	50,822	0.0066	0.9934	78.24
24.5	7,739,398	33,292	0.0043	0.9957	77.72
25.5	7,952,420	1,021	0.0001	0.9999	77.38
26.5	7,869,851	42,461	0.0054	0.9946	77.37
27.5	7,937,455	66,687	0.0084	0.9916	76.96
28.5	7,943,631	315,583	0.0397	0.9603	76.31
29.5	8,033,139	278,440	0.0347	0.9653	73.28
30.5	7,577,926	28,473	0.0038	0.9962	70.74
31.5	7,570,553	11,085	0.0015	0.9985	70.47
32.5	7,758,939	22,623	0.0029	0.9971	70.37
33.5	7,738,979	103,826	0.0134	0.9866	70.16
34.5	7,628,352	18,341	0.0024	0.9976	69.22
35.5	7,754,465	10,188	0.0013	0.9987	69.06
36.5	7,713,906	1,882	0.0002	0.9998	68.96
37.5	1,975,253	24,229	0.0123	0.9877	68.95
38.5	2,345,153	4,737	0.0020	0.9980	68.10

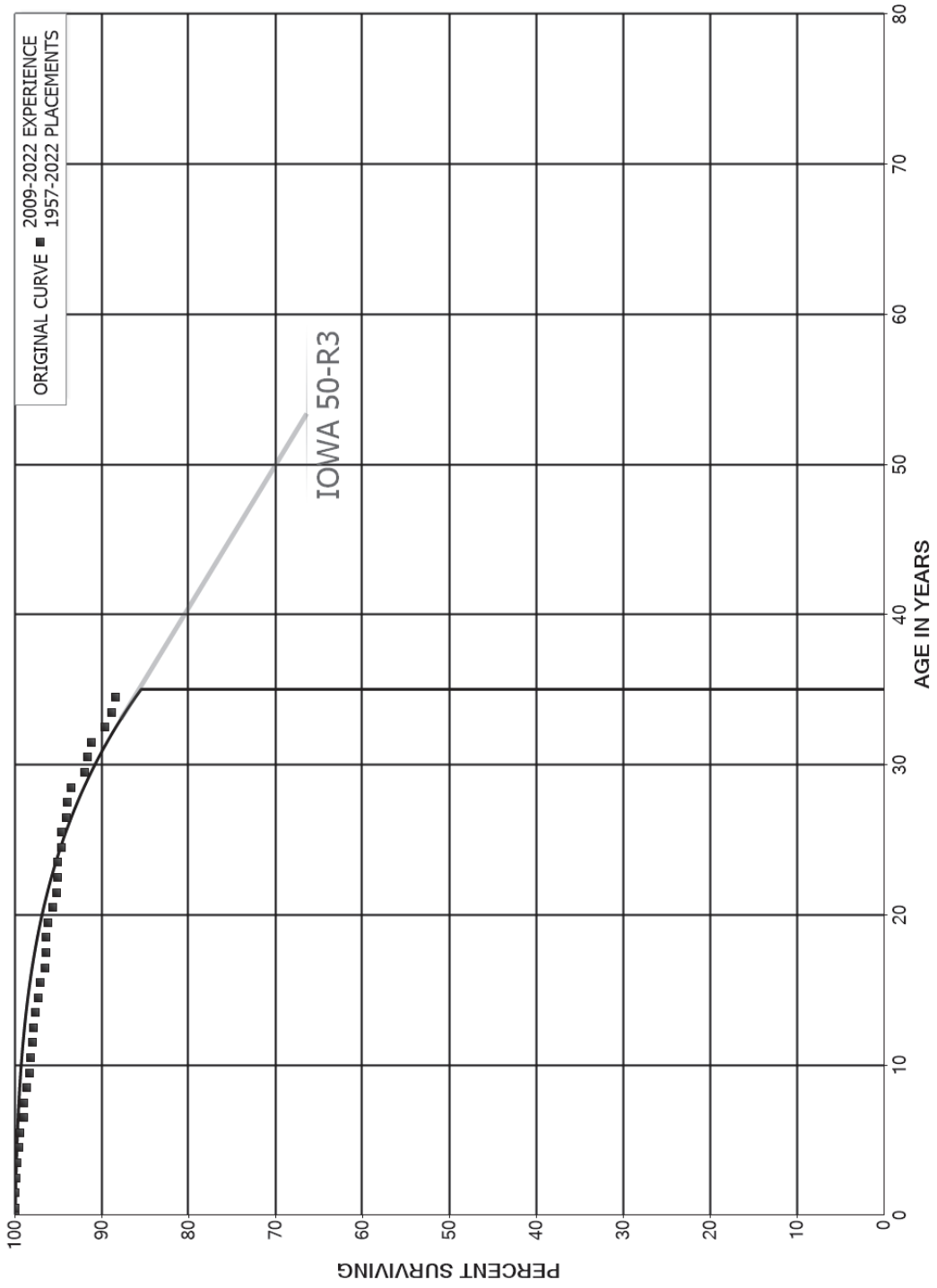
TAMPA ELECTRIC COMPANY

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1970-2022			EXPERIENCE BAND 2009-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	2,308,184	13,778	0.0060	0.9940	67.96	
40.5	2,264,707	112,721	0.0498	0.9502	67.56	
41.5	1,992,459	8,694	0.0044	0.9956	64.20	
42.5	1,373,550	2,080	0.0015	0.9985	63.92	
43.5	1,360,223		0.0000	1.0000	63.82	
44.5	1,222,061	39,357	0.0322	0.9678	63.82	
45.5	870,109		0.0000	1.0000	61.76	
46.5	806,282		0.0000	1.0000	61.76	
47.5	794,928	88,946	0.1119	0.8881	61.76	
48.5	502,455		0.0000	1.0000	54.85	
49.5	488,459		0.0000	1.0000	54.85	
50.5	477,718		0.0000	1.0000	54.85	
51.5	349,901		0.0000	1.0000	54.85	
52.5					54.85	

TAMPA ELECTRIC COMPANY  
 ACCOUNT 341.00 STRUCTURES AND IMPROVEMENTS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



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TAMPA ELECTRIC COMPANY

ACCOUNT 341.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

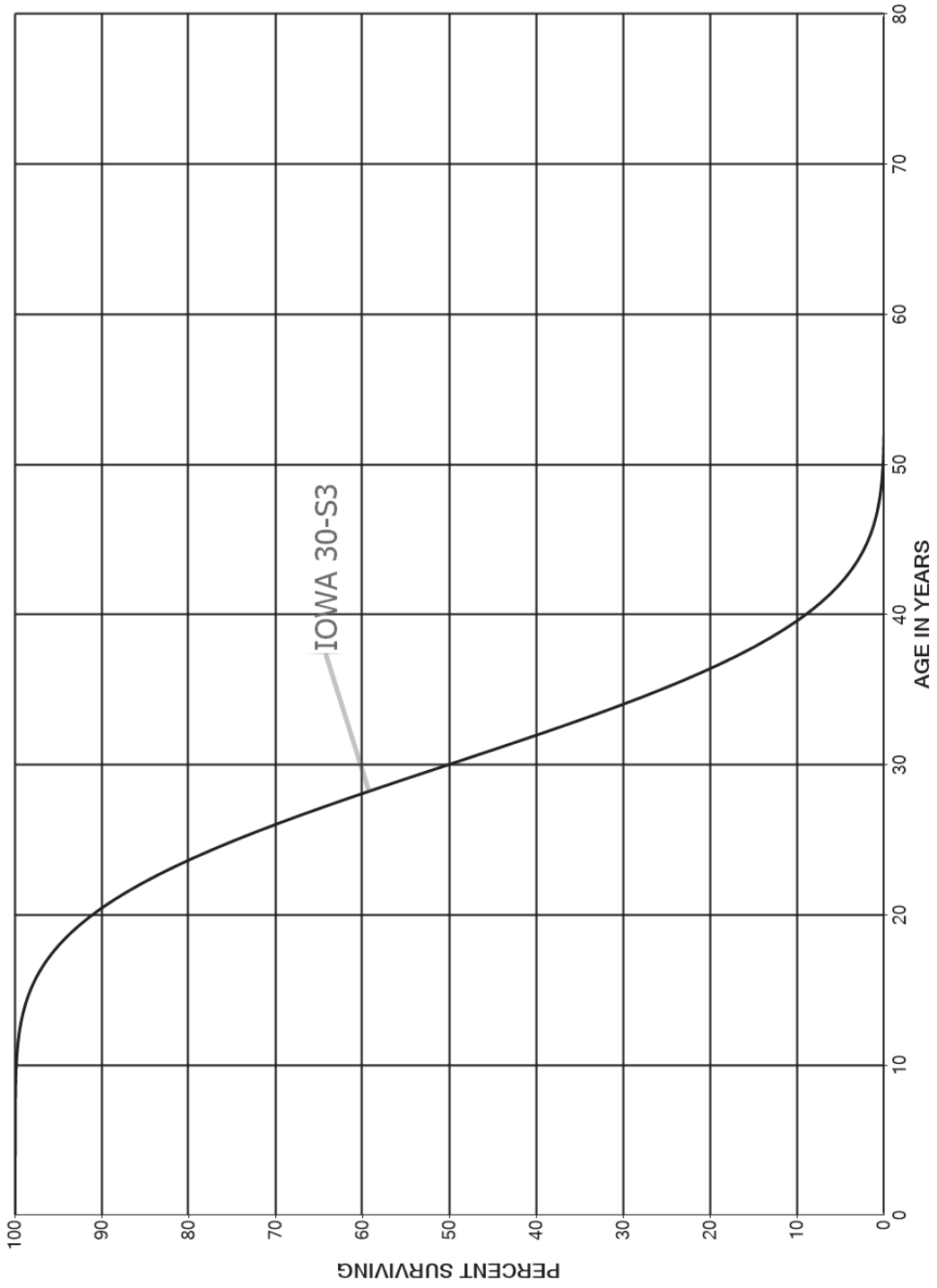
PLACEMENT BAND 1957-2022			EXPERIENCE BAND 2009-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	201,052,071		0.0000	1.0000	100.00
0.5	194,481,454	104,472	0.0005	0.9995	100.00
1.5	197,506,810	288,437	0.0015	0.9985	99.95
2.5	193,892,111	245,535	0.0013	0.9987	99.80
3.5	196,382,534	303,523	0.0015	0.9985	99.67
4.5	209,596,856	330,491	0.0016	0.9984	99.52
5.5	204,392,137	796,320	0.0039	0.9961	99.36
6.5	196,797,865	120,301	0.0006	0.9994	98.98
7.5	115,595,881	324,633	0.0028	0.9972	98.92
8.5	136,333,526	530,967	0.0039	0.9961	98.64
9.5	145,253,066	191,455	0.0013	0.9987	98.25
10.5	137,863,036	212,298	0.0015	0.9985	98.12
11.5	126,778,451	235,989	0.0019	0.9981	97.97
12.5	226,833,138	371,795	0.0016	0.9984	97.79
13.5	217,961,242	676,003	0.0031	0.9969	97.63
14.5	220,146,515	508,156	0.0023	0.9977	97.33
15.5	207,499,959	1,240,702	0.0060	0.9940	97.10
16.5	205,488,083	203,506	0.0010	0.9990	96.52
17.5	205,782,818	83,724	0.0004	0.9996	96.43
18.5	181,264,475	316,165	0.0017	0.9983	96.39
19.5	129,431,661	765,050	0.0059	0.9941	96.22
20.5	117,089,062	521,952	0.0045	0.9955	95.65
21.5	116,063,416	146,978	0.0013	0.9987	95.22
22.5	109,664,457	68,588	0.0006	0.9994	95.10
23.5	109,310,562	438,773	0.0040	0.9960	95.04
24.5	108,897,783	41,255	0.0004	0.9996	94.66
25.5	109,120,647	607,319	0.0056	0.9944	94.63
26.5	9,448,337	17,282	0.0018	0.9982	94.10
27.5	9,256,892	44,418	0.0048	0.9952	93.93
28.5	5,806,351	96,682	0.0167	0.9833	93.48
29.5	6,628,789	24,016	0.0036	0.9964	91.92
30.5	6,669,407	28,269	0.0042	0.9958	91.59
31.5	9,930,133	175,641	0.0177	0.9823	91.20
32.5	9,428,070	79,419	0.0084	0.9916	89.59
33.5	8,769,363	43,621	0.0050	0.9950	88.83
34.5	8,214,647	17,370	0.0021	0.9979	88.39
35.5	8,122,780	9,971	0.0012	0.9988	88.20
36.5	8,077,531		0.0000	1.0000	88.09
37.5	8,124,000		0.0000	1.0000	88.09
38.5	8,334,933	92,856	0.0111	0.9889	88.09

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ACCOUNT 341.00 STRUCTURES AND IMPROVEMENTS  
ORIGINAL LIFE TABLE, CONT.

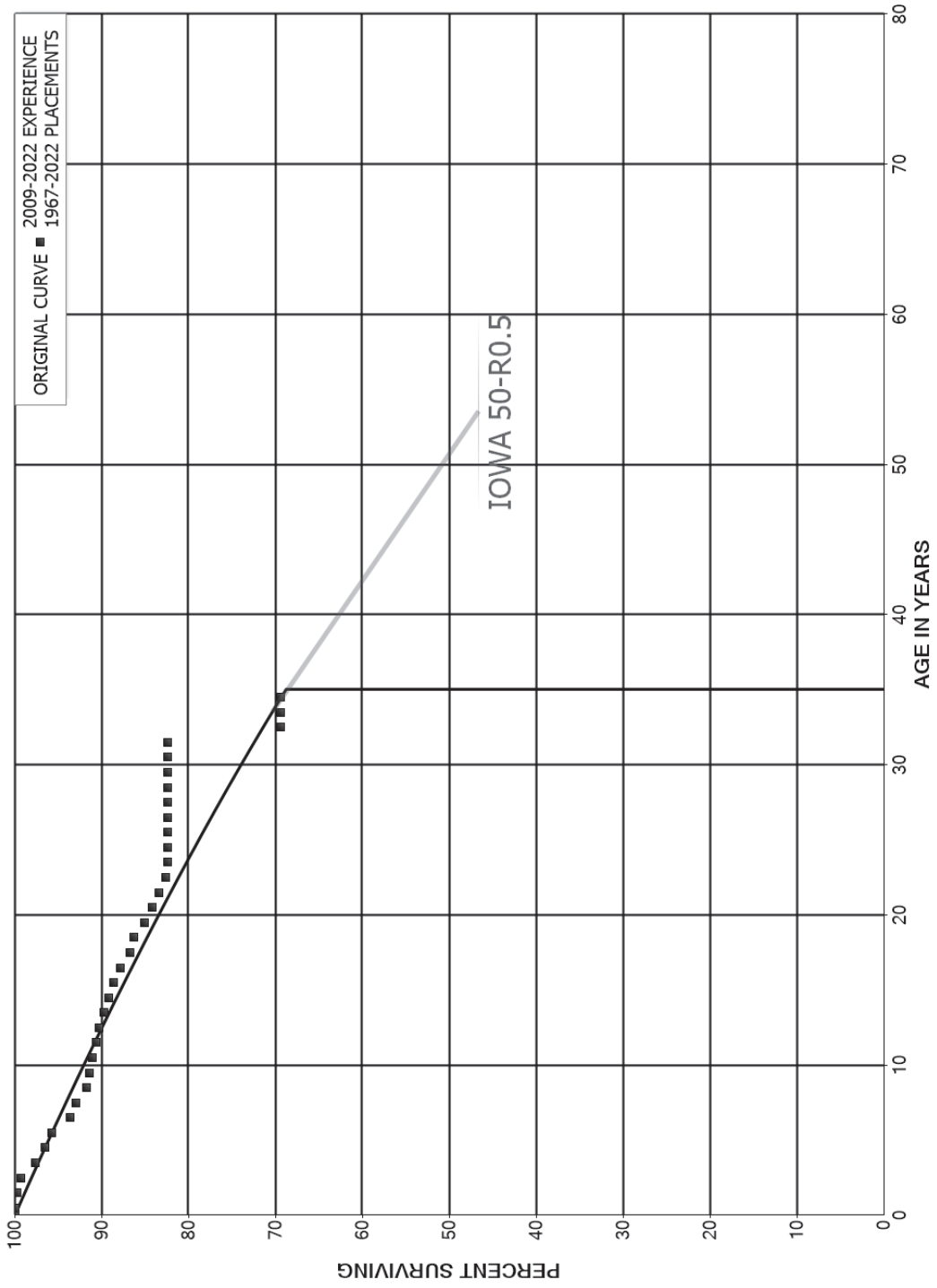
PLACEMENT BAND 1957-2022			EXPERIENCE BAND 2009-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	7,364,843	19,575	0.0027	0.9973	87.11
40.5	7,289,841	92,805	0.0127	0.9873	86.88
41.5	8,055,564	12,479	0.0015	0.9985	85.78
42.5	7,807,947	19,607	0.0025	0.9975	85.64
43.5	7,134,343	19,105	0.0027	0.9973	85.43
44.5	7,034,289	18,983	0.0027	0.9973	85.20
45.5	3,303,768	19,065	0.0058	0.9942	84.97
46.5	2,176,138	2,609	0.0012	0.9988	84.48
47.5	2,094,787	43,327	0.0207	0.9793	84.38
48.5	2,056,592	7,563	0.0037	0.9963	82.63
49.5	2,065,584	85,304	0.0413	0.9587	82.33
50.5	1,976,543	339,622	0.1718	0.8282	78.93
51.5	2,613,221		0.0000	1.0000	65.37
52.5	2,568,114	645	0.0003	0.9997	65.37
53.5	2,347,649	60,920	0.0259	0.9741	65.35
54.5	2,286,729		0.0000	1.0000	63.65
55.5	1,466,992	4,201	0.0029	0.9971	63.65
56.5	1,462,791		0.0000	1.0000	63.47
57.5	1,043,375		0.0000	1.0000	63.47
58.5	1,043,375	214,851	0.2059	0.7941	63.47
59.5	818,208	71,327	0.0872	0.9128	50.40
60.5	746,143		0.0000	1.0000	46.01
61.5	746,143	18,036	0.0242	0.9758	46.01
62.5	705,425		0.0000	1.0000	44.90
63.5	686,450	235,489	0.3431	0.6569	44.90
64.5	440,328		0.0000	1.0000	29.49
65.5					29.49

TAMPA ELECTRIC COMPANY  
 ACCOUNT 341.00 STRUCTURES AND IMPROVEMENTS - SOLAR  
 SMOOTH SURVIVOR CURVE





TAMPA ELECTRIC COMPANY  
 ACCOUNT 342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



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TAMPA ELECTRIC COMPANY

ACCOUNT 342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1967-2022			EXPERIENCE BAND 2009-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	362,422,828	202,733	0.0006	0.9994	100.00
0.5	354,747,651	943,515	0.0027	0.9973	99.94
1.5	357,048,671	1,572,600	0.0044	0.9956	99.68
2.5	352,151,638	5,734,358	0.0163	0.9837	99.24
3.5	344,573,724	3,997,882	0.0116	0.9884	97.62
4.5	419,212,712	3,421,049	0.0082	0.9918	96.49
5.5	277,915,837	6,037,023	0.0217	0.9783	95.70
6.5	268,365,061	1,802,102	0.0067	0.9933	93.62
7.5	257,061,382	3,554,547	0.0138	0.9862	93.00
8.5	260,274,481	1,001,294	0.0038	0.9962	91.71
9.5	265,012,956	931,540	0.0035	0.9965	91.36
10.5	264,580,792	1,267,177	0.0048	0.9952	91.04
11.5	256,555,727	908,530	0.0035	0.9965	90.60
12.5	402,090,204	2,309,069	0.0057	0.9943	90.28
13.5	379,433,386	2,416,563	0.0064	0.9936	89.76
14.5	375,360,597	2,211,797	0.0059	0.9941	89.19
15.5	367,387,763	3,270,172	0.0089	0.9911	88.66
16.5	362,094,879	4,650,624	0.0128	0.9872	87.87
17.5	353,141,265	1,815,774	0.0051	0.9949	86.75
18.5	259,214,748	3,834,873	0.0148	0.9852	86.30
19.5	173,451,704	1,640,786	0.0095	0.9905	85.02
20.5	167,819,822	1,586,310	0.0095	0.9905	84.22
21.5	162,530,217	1,504,721	0.0093	0.9907	83.42
22.5	154,887,739	480,098	0.0031	0.9969	82.65
23.5	142,846,983	27,086	0.0002	0.9998	82.39
24.5	134,850,845		0.0000	1.0000	82.38
25.5	132,818,455		0.0000	1.0000	82.38
26.5	15,919		0.0000	1.0000	82.38
27.5	14,725		0.0000	1.0000	82.38
28.5	12,547		0.0000	1.0000	82.38
29.5	12,547		0.0000	1.0000	82.38
30.5	422,841		0.0000	1.0000	82.38
31.5	412,524	65,040	0.1577	0.8423	82.38
32.5	1,488,990		0.0000	1.0000	69.39
33.5	1,488,990		0.0000	1.0000	69.39
34.5	1,488,990	2,989	0.0020	0.9980	69.39
35.5	1,486,001		0.0000	1.0000	69.25
36.5	1,486,487		0.0000	1.0000	69.25
37.5	1,486,487		0.0000	1.0000	69.25
38.5	1,486,487		0.0000	1.0000	69.25

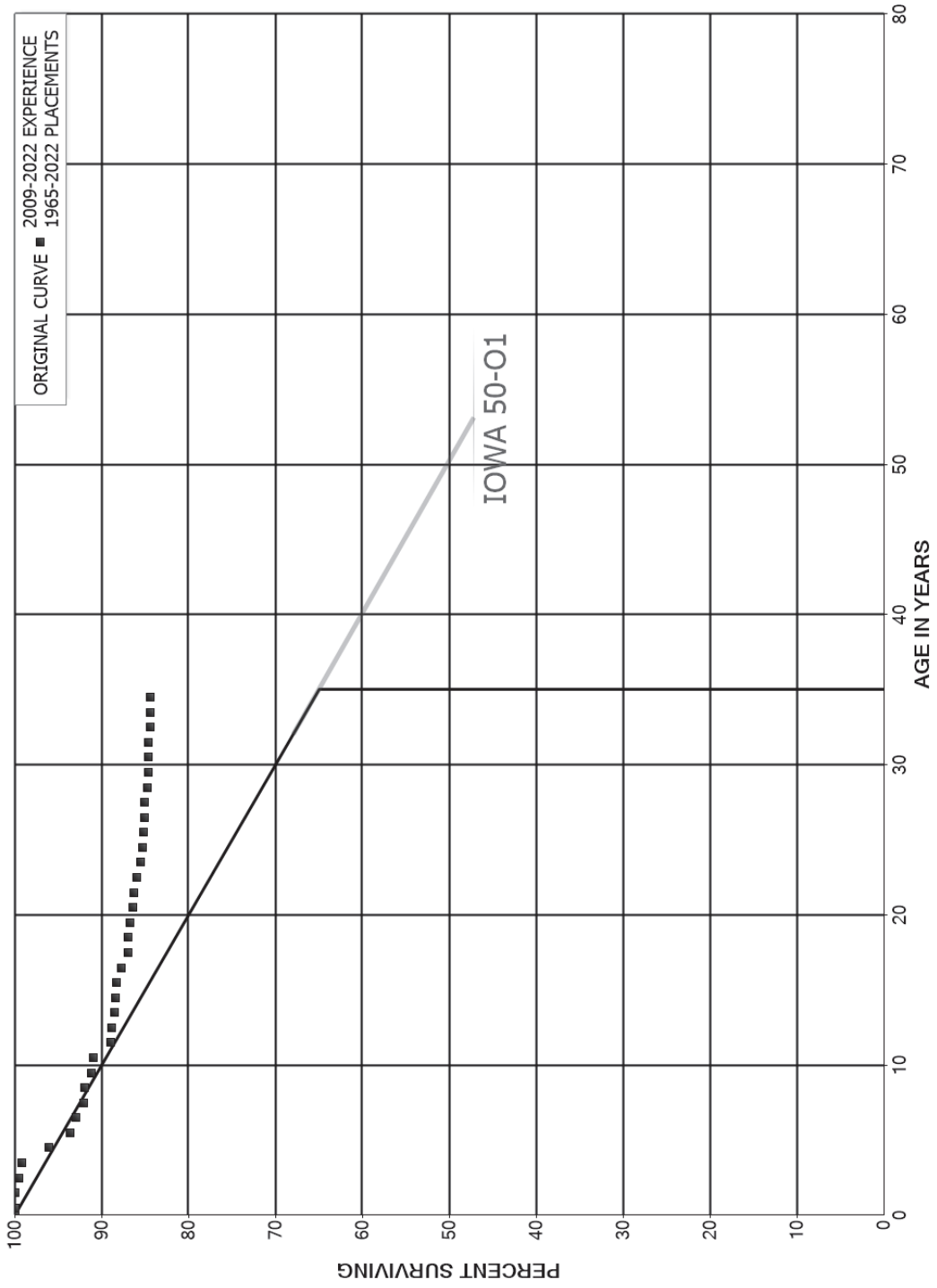
TAMPA ELECTRIC COMPANY

ACCOUNT 342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1967-2022			EXPERIENCE BAND 2009-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,486,487		0.0000	1.0000	69.25
40.5	1,486,487		0.0000	1.0000	69.25
41.5	1,805,223	36,597	0.0203	0.9797	69.25
42.5	1,768,626	42,811	0.0242	0.9758	67.85
43.5	1,725,815		0.0000	1.0000	66.20
44.5	1,419,162		0.0000	1.0000	66.20
45.5	1,416,931	486	0.0003	0.9997	66.20
46.5	275,925		0.0000	1.0000	66.18
47.5	275,925		0.0000	1.0000	66.18
48.5	275,925	1,856	0.0067	0.9933	66.18
49.5	274,069		0.0000	1.0000	65.74
50.5	274,069		0.0000	1.0000	65.74
51.5	274,069	269	0.0010	0.9990	65.74
52.5	273,801		0.0000	1.0000	65.67
53.5	273,801		0.0000	1.0000	65.67
54.5	273,801		0.0000	1.0000	65.67
55.5					65.67

TAMPA ELECTRIC COMPANY  
 ACCOUNT 343.00 PRIME MOVERS  
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ORIGINAL LIFE TABLE

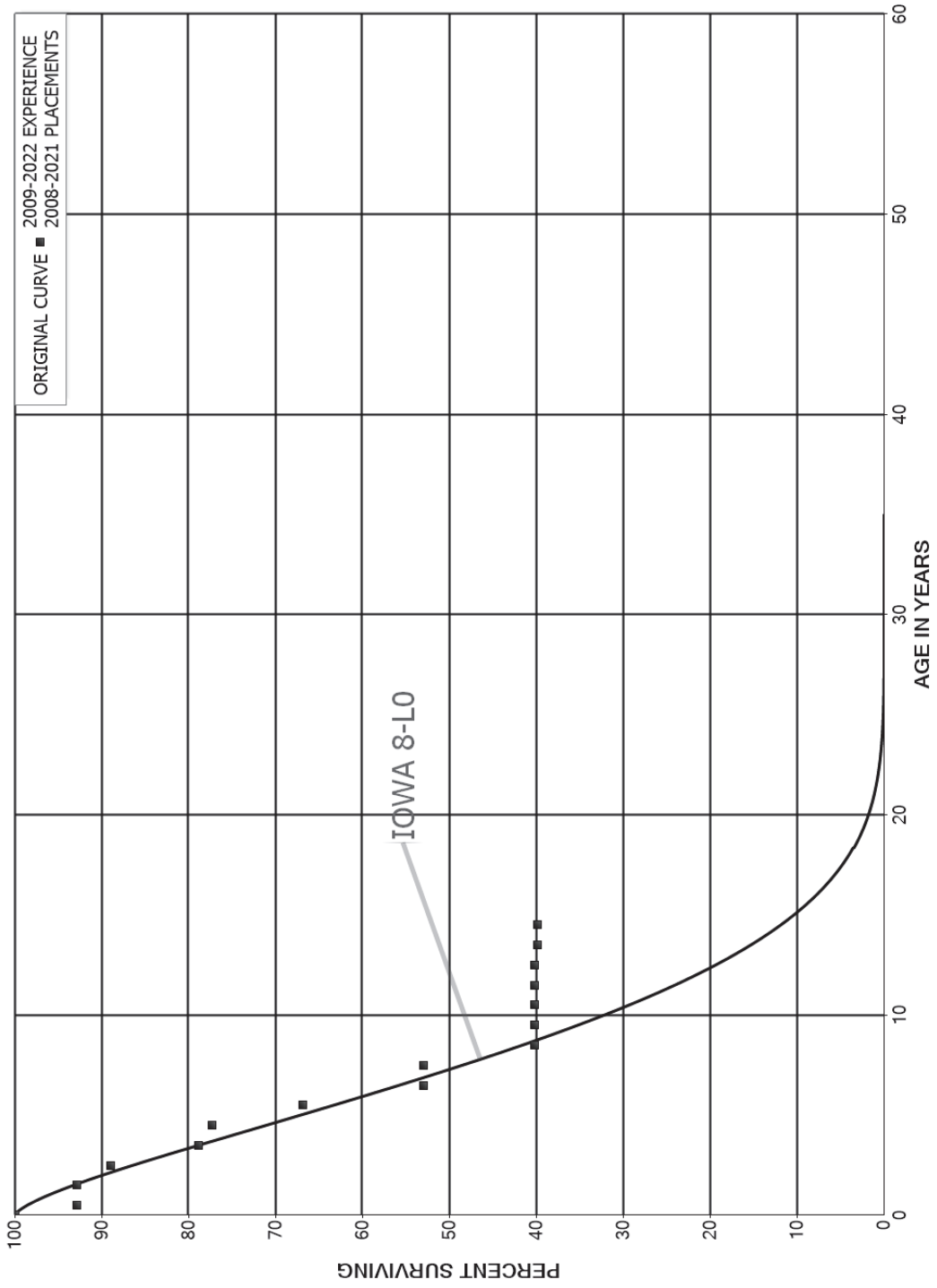
PLACEMENT BAND 1965-2022			EXPERIENCE BAND 2009-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,243,287,999	1,500	0.0000	1.0000	100.00
0.5	796,775,346	166,594	0.0002	0.9998	100.00
1.5	449,229,712	2,061,325	0.0046	0.9954	99.98
2.5	458,698,170	1,587,911	0.0035	0.9965	99.52
3.5	484,488,532	15,115,564	0.0312	0.9688	99.18
4.5	631,429,649	15,953,514	0.0253	0.9747	96.08
5.5	509,991,840	3,972,061	0.0078	0.9922	93.65
6.5	495,519,564	4,748,147	0.0096	0.9904	92.92
7.5	488,645,770	254,641	0.0005	0.9995	92.03
8.5	572,609,001	4,944,584	0.0086	0.9914	91.99
9.5	582,797,265	1,706,526	0.0029	0.9971	91.19
10.5	557,189,033	12,250,389	0.0220	0.9780	90.92
11.5	504,079,801	230,405	0.0005	0.9995	88.93
12.5	591,506,811	2,207,755	0.0037	0.9963	88.89
13.5	510,184,255	1,220,271	0.0024	0.9976	88.55
14.5	507,807,308	326,434	0.0006	0.9994	88.34
15.5	481,774,230	2,768,491	0.0057	0.9943	88.28
16.5	474,854,968	4,429,534	0.0093	0.9907	87.78
17.5	471,370,028	226,874	0.0005	0.9995	86.96
18.5	304,690,685	749,099	0.0025	0.9975	86.92
19.5	179,107,455	535,596	0.0030	0.9970	86.70
20.5	146,449,847	340,263	0.0023	0.9977	86.44
21.5	146,192,296	468,354	0.0032	0.9968	86.24
22.5	115,212,696	666,678	0.0058	0.9942	85.97
23.5	113,935,674	275,968	0.0024	0.9976	85.47
24.5	113,257,920	159,469	0.0014	0.9986	85.26
25.5	112,814,855	137,628	0.0012	0.9988	85.14
26.5	18,023,007		0.0000	1.0000	85.04
27.5	17,753,013	76,829	0.0043	0.9957	85.04
28.5	18,306,107	8,913	0.0005	0.9995	84.67
29.5	8,379,940	4,560	0.0005	0.9995	84.63
30.5	8,310,441		0.0000	1.0000	84.58
31.5	7,248,458	17,823	0.0025	0.9975	84.58
32.5	2,081,401		0.0000	1.0000	84.37
33.5	2,088,474		0.0000	1.0000	84.37
34.5	2,040,096		0.0000	1.0000	84.37
35.5	1,813,924	77,582	0.0428	0.9572	84.37
36.5	1,844,163		0.0000	1.0000	80.77
37.5	1,845,439	8,762	0.0047	0.9953	80.77
38.5	1,892,403	102,333	0.0541	0.9459	80.38

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TAMPA ELECTRIC COMPANY  
ACCOUNT 343.00 PRIME MOVERS  
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1965-2022			EXPERIENCE BAND 2009-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,795,105		0.0000	1.0000	76.04
40.5	1,790,538	2,580	0.0014	0.9986	76.04
41.5	8,138,943	3,023	0.0004	0.9996	75.93
42.5	7,524,583	25,944	0.0034	0.9966	75.90
43.5	11,570,365	43,877	0.0038	0.9962	75.64
44.5	11,523,447	128,568	0.0112	0.9888	75.35
45.5	11,296,131	134,340	0.0119	0.9881	74.51
46.5	11,089,387	13,073	0.0012	0.9988	73.62
47.5	11,069,241	4,661	0.0004	0.9996	73.54
48.5	11,063,230	182,720	0.0165	0.9835	73.51
49.5	10,880,122	534,524	0.0491	0.9509	72.29
50.5	10,256,559	1,176,815	0.1147	0.8853	68.74
51.5	9,078,468	114,515	0.0126	0.9874	60.85
52.5	8,910,658	14,228	0.0016	0.9984	60.09
53.5	8,896,430	467	0.0001	0.9999	59.99
54.5	8,895,963	5,000	0.0006	0.9994	59.99
55.5	4,216,845		0.0000	1.0000	59.95
56.5	4,216,845		0.0000	1.0000	59.95
57.5					59.95

TAMPA ELECTRIC COMPANY  
 ACCOUNT 343.10 PRIME MOVERS - CONTRACTUAL SERVICE AGREEMENTS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



TAMPA ELECTRIC COMPANY

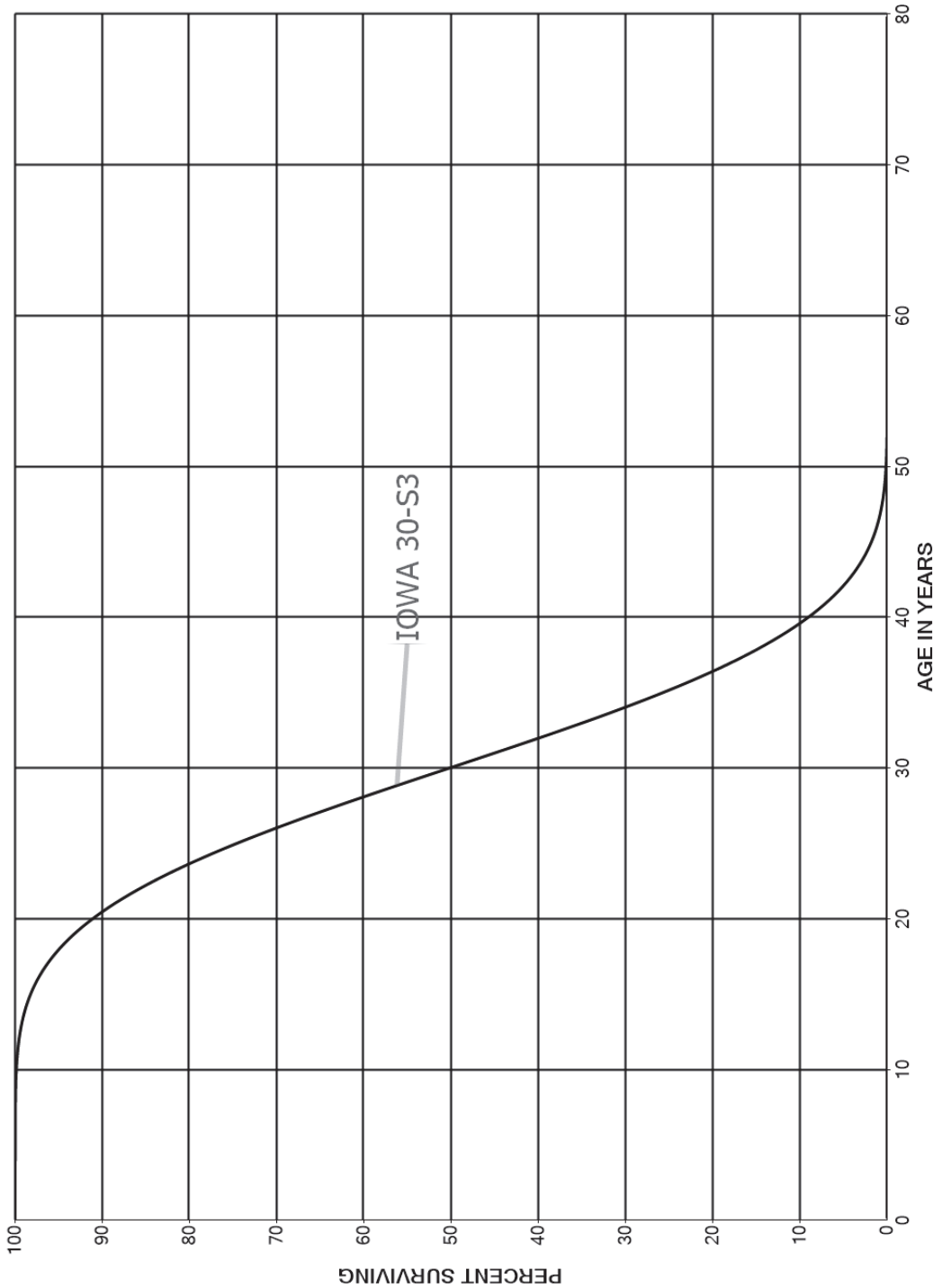
ACCOUNT 343.10 PRIME MOVERS - CONTRACTUAL SERVICE AGREEMENTS

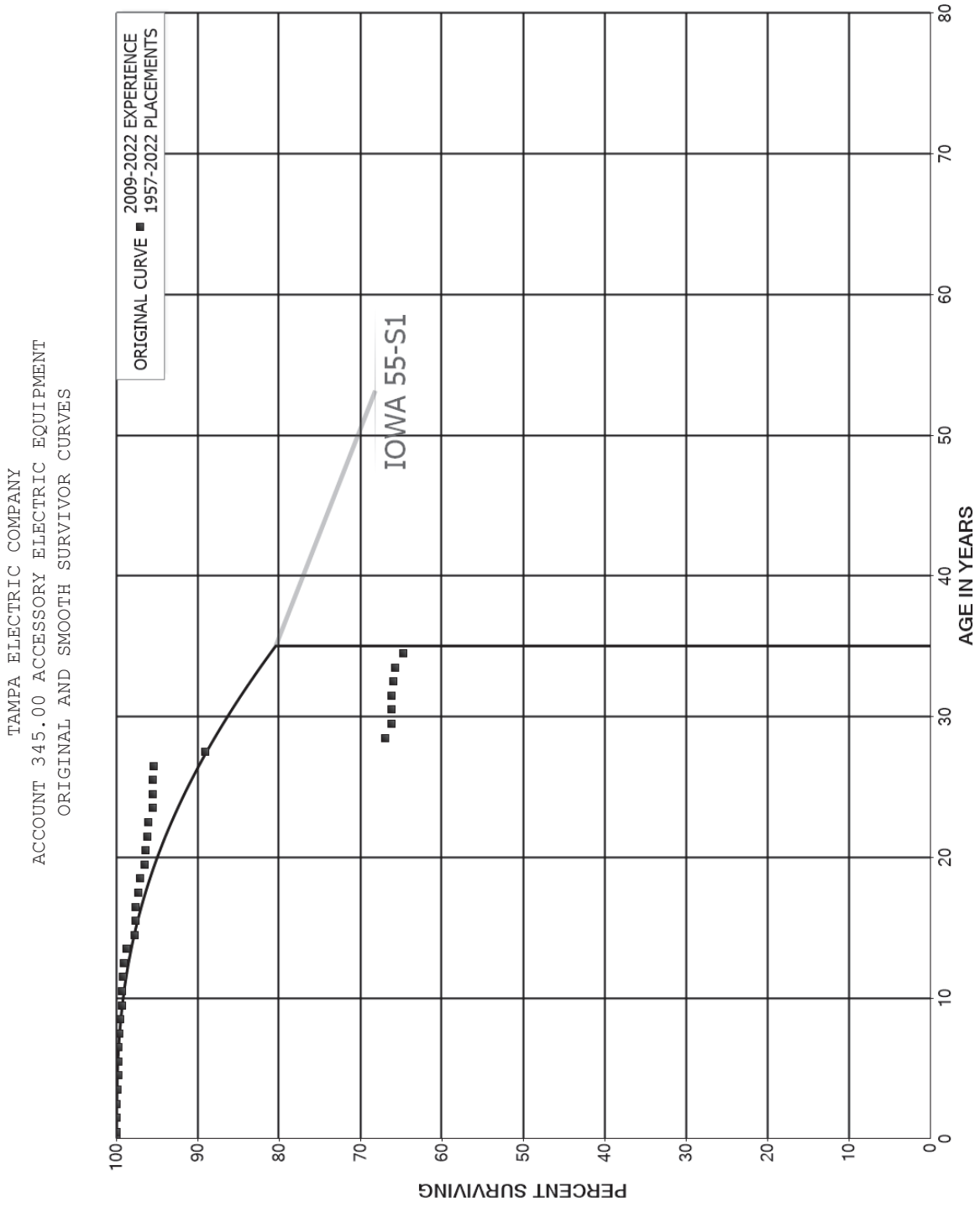
ORIGINAL LIFE TABLE

PLACEMENT BAND 2008-2021			EXPERIENCE BAND 2009-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	294,982,934	21,001,491	0.0712	0.9288	100.00
0.5	299,151,032		0.0000	1.0000	92.88
1.5	287,075,233	12,327,752	0.0429	0.9571	92.88
2.5	261,150,173	29,692,824	0.1137	0.8863	88.89
3.5	231,387,891	4,309,210	0.0186	0.9814	78.78
4.5	217,020,256	29,287,739	0.1350	0.8650	77.32
5.5	110,858,060	23,063,040	0.2080	0.7920	66.88
6.5	84,327,940		0.0000	1.0000	52.97
7.5	76,911,007	18,656,427	0.2426	0.7574	52.97
8.5	58,254,580		0.0000	1.0000	40.12
9.5	58,254,580		0.0000	1.0000	40.12
10.5	35,062,995		0.0000	1.0000	40.12
11.5	28,147,175		0.0000	1.0000	40.12
12.5	28,147,175	184,676	0.0066	0.9934	40.12
13.5	24,984,913		0.0000	1.0000	39.86
14.5					39.86



TAMPA ELECTRIC COMPANY  
 ACCOUNT 343.00 PRIME MOVERS - SOLAR  
 SMOOTH SURVIVOR CURVE





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TAMPA ELECTRIC COMPANY

ACCOUNT 345.00 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1957-2022			EXPERIENCE BAND 2009-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	149,405,843		0.0000	1.0000	100.00
0.5	139,893,136	106,196	0.0008	0.9992	100.00
1.5	142,131,787	14,320	0.0001	0.9999	99.92
2.5	135,499,160	42,149	0.0003	0.9997	99.91
3.5	136,888,513	176,673	0.0013	0.9987	99.88
4.5	163,487,571	69,164	0.0004	0.9996	99.75
5.5	169,211,796	19,459	0.0001	0.9999	99.71
6.5	166,213,848	98,717	0.0006	0.9994	99.70
7.5	159,974,789	192,991	0.0012	0.9988	99.64
8.5	192,049,607	358,160	0.0019	0.9981	99.52
9.5	199,226,032	172,802	0.0009	0.9991	99.34
10.5	191,573,650	246,059	0.0013	0.9987	99.25
11.5	181,989,860	149,264	0.0008	0.9992	99.12
12.5	233,237,107	658,658	0.0028	0.9972	99.04
13.5	168,380,221	1,673,755	0.0099	0.9901	98.76
14.5	166,601,546	259,767	0.0016	0.9984	97.78
15.5	155,536,291	90,394	0.0006	0.9994	97.63
16.5	154,779,937	526,821	0.0034	0.9966	97.57
17.5	154,219,229	346,100	0.0022	0.9978	97.24
18.5	117,513,407	622,716	0.0053	0.9947	97.02
19.5	81,287,001	121,634	0.0015	0.9985	96.51
20.5	72,312,842	139,648	0.0019	0.9981	96.36
21.5	72,132,789	117,418	0.0016	0.9984	96.17
22.5	54,183,473	288,318	0.0053	0.9947	96.02
23.5	53,843,607	18,689	0.0003	0.9997	95.51
24.5	53,259,502		0.0000	1.0000	95.47
25.5	53,143,276	53,725	0.0010	0.9990	95.47
26.5	2,158,284	144,079	0.0668	0.9332	95.38
27.5	2,205,594	547,144	0.2481	0.7519	89.01
28.5	1,598,379	18,654	0.0117	0.9883	66.93
29.5	1,856,216		0.0000	1.0000	66.15
30.5	1,887,051		0.0000	1.0000	66.15
31.5	1,573,232	5,236	0.0033	0.9967	66.15
32.5	1,292,805	4,458	0.0034	0.9966	65.93
33.5	1,383,779	19,573	0.0141	0.9859	65.70
34.5	1,617,389	59,080	0.0365	0.9635	64.77
35.5	1,491,670		0.0000	1.0000	62.41
36.5	1,437,399	19,429	0.0135	0.9865	62.41
37.5	1,412,645	37,915	0.0268	0.9732	61.56
38.5	1,496,313	14,126	0.0094	0.9906	59.91

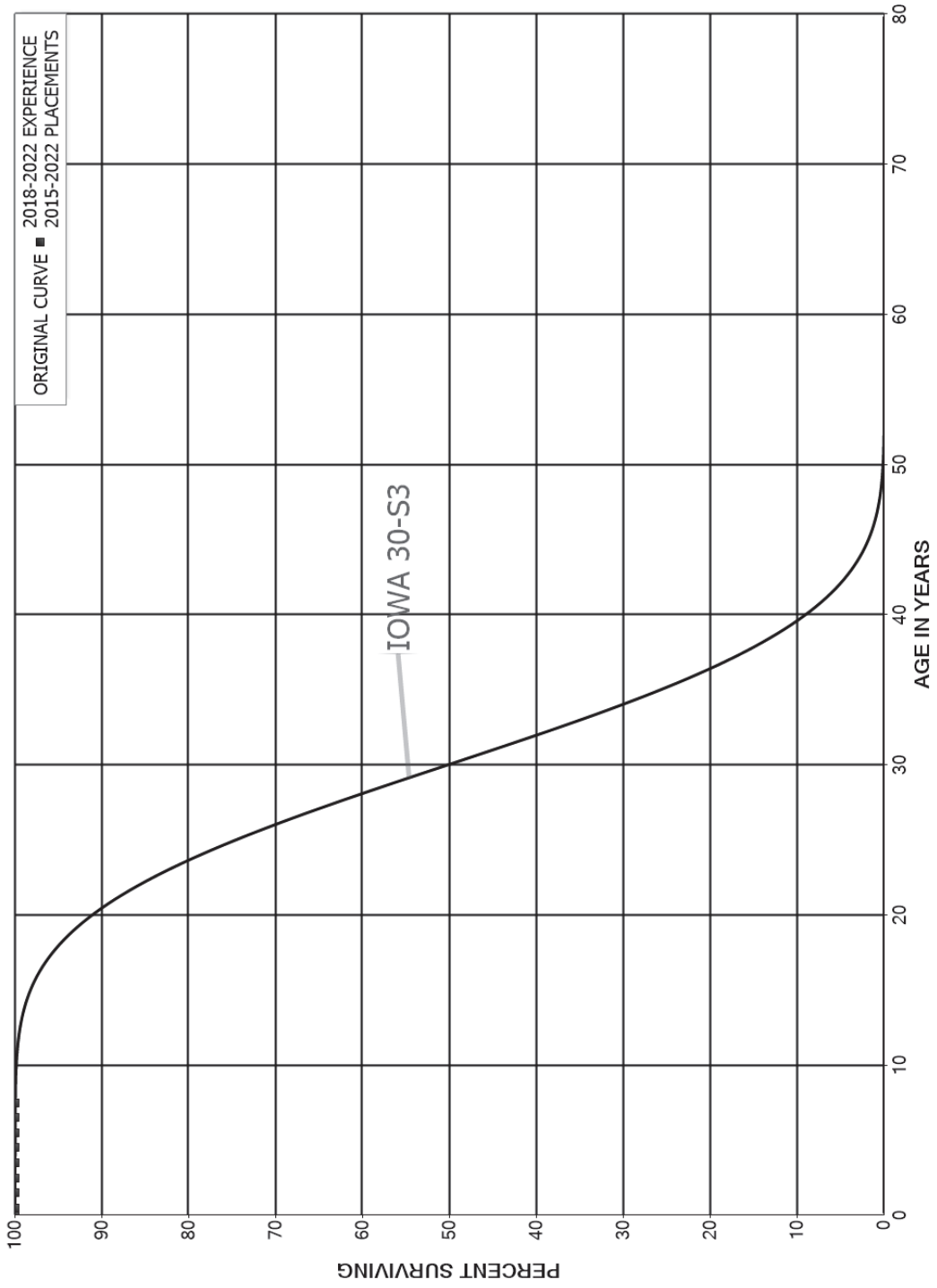
TAMPA ELECTRIC COMPANY

ACCOUNT 345.00 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1957-2022			EXPERIENCE BAND 2009-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	1,322,672	8,229	0.0062	0.9938	59.34	
40.5	1,311,734		0.0000	1.0000	58.98	
41.5	1,652,183	17,201	0.0104	0.9896	58.98	
42.5	1,603,362	32,169	0.0201	0.9799	58.36	
43.5	1,582,593		0.0000	1.0000	57.19	
44.5	1,586,897	50,419	0.0318	0.9682	57.19	
45.5	1,392,293	10,345	0.0074	0.9926	55.37	
46.5	1,338,043		0.0000	1.0000	54.96	
47.5	1,203,781	5,804	0.0048	0.9952	54.96	
48.5	1,002,376	11,297	0.0113	0.9887	54.70	
49.5	983,236		0.0000	1.0000	54.08	
50.5	948,212		0.0000	1.0000	54.08	
51.5	967,110	19,088	0.0197	0.9803	54.08	
52.5	825,900	29,294	0.0355	0.9645	53.01	
53.5	795,859		0.0000	1.0000	51.13	
54.5	795,859	5,965	0.0075	0.9925	51.13	
55.5	357,035		0.0000	1.0000	50.75	
56.5	348,348	4,552	0.0131	0.9869	50.75	
57.5	72,242		0.0000	1.0000	50.09	
58.5	49,404	23,100	0.4676	0.5324	50.09	
59.5	22,595		0.0000	1.0000	26.67	
60.5	22,595		0.0000	1.0000	26.67	
61.5	22,595		0.0000	1.0000	26.67	
62.5					26.67	

TAMPA ELECTRIC COMPANY  
 ACCOUNT 345.00 ACCESSORY ELECTRIC EQUIPMENT - SOLAR  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



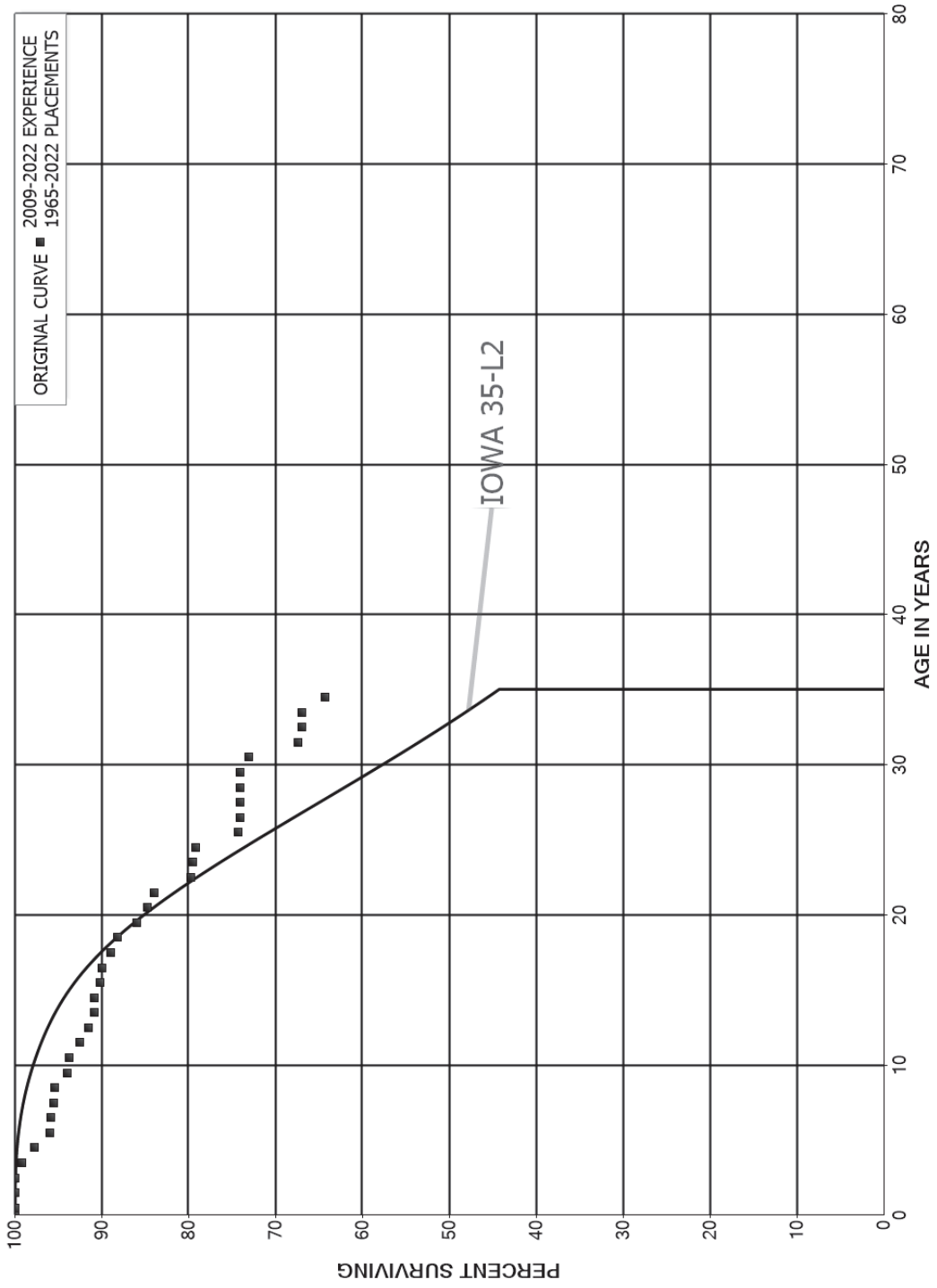
TAMPA ELECTRIC COMPANY

ACCOUNT 345.00 ACCESSORY ELECTRIC EQUIPMENT - SOLAR

ORIGINAL LIFE TABLE

PLACEMENT BAND 2015-2022			EXPERIENCE BAND 2018-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	245,043,100		0.0000	1.0000	100.00
0.5	178,670,048		0.0000	1.0000	100.00
1.5	154,166,752		0.0000	1.0000	100.00
2.5	107,344,630		0.0000	1.0000	100.00
3.5	38,913,414		0.0000	1.0000	100.00
4.5	8,267,299		0.0000	1.0000	100.00
5.5	1,087,169		0.0000	1.0000	100.00
6.5	481,859		0.0000	1.0000	100.00
7.5					100.00

TAMPA ELECTRIC COMPANY  
 ACCOUNT 346.00 MISCELLANEOUS POWER PLANT EQUIPMENT  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



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TAMPA ELECTRIC COMPANY

ACCOUNT 346.00 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1965-2022			EXPERIENCE BAND 2009-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	10,052,615	3,453	0.0003	0.9997	100.00
0.5	9,845,314		0.0000	1.0000	99.97
1.5	9,811,575		0.0000	1.0000	99.97
2.5	10,024,710	74,371	0.0074	0.9926	99.97
3.5	9,629,831	150,700	0.0156	0.9844	99.22
4.5	10,726,159	183,148	0.0171	0.9829	97.67
5.5	14,752,211	33,469	0.0023	0.9977	96.00
6.5	14,838,785	51,769	0.0035	0.9965	95.79
7.5	14,988,243	9,489	0.0006	0.9994	95.45
8.5	14,693,774	217,353	0.0148	0.9852	95.39
9.5	14,536,296	35,604	0.0024	0.9976	93.98
10.5	12,804,685	165,357	0.0129	0.9871	93.75
11.5	11,572,949	129,517	0.0112	0.9888	92.54
12.5	14,525,787	113,245	0.0078	0.9922	91.50
13.5	12,877,827		0.0000	1.0000	90.79
14.5	12,310,925	85,916	0.0070	0.9930	90.79
15.5	12,215,885	30,215	0.0025	0.9975	90.16
16.5	11,838,609	133,593	0.0113	0.9887	89.93
17.5	11,787,699	101,120	0.0086	0.9914	88.92
18.5	10,071,218	247,657	0.0246	0.9754	88.16
19.5	5,360,226	81,295	0.0152	0.9848	85.99
20.5	4,772,930	42,634	0.0089	0.9911	84.68
21.5	4,803,590	239,433	0.0498	0.9502	83.93
22.5	4,336,433	12,212	0.0028	0.9972	79.74
23.5	4,765,431	22,902	0.0048	0.9952	79.52
24.5	4,695,707	288,798	0.0615	0.9385	79.14
25.5	4,422,605	12,494	0.0028	0.9972	74.27
26.5	681,091		0.0000	1.0000	74.06
27.5	878,940		0.0000	1.0000	74.06
28.5	878,940		0.0000	1.0000	74.06
29.5	847,969	11,536	0.0136	0.9864	74.06
30.5	838,438	64,951	0.0775	0.9225	73.05
31.5	739,708	5,119	0.0069	0.9931	67.39
32.5	725,796		0.0000	1.0000	66.93
33.5	794,493	31,869	0.0401	0.9599	66.93
34.5	803,960	8,308	0.0103	0.9897	64.24
35.5	753,147	1,017	0.0014	0.9986	63.58
36.5	752,962		0.0000	1.0000	63.49
37.5	323,079		0.0000	1.0000	63.49
38.5	337,274		0.0000	1.0000	63.49



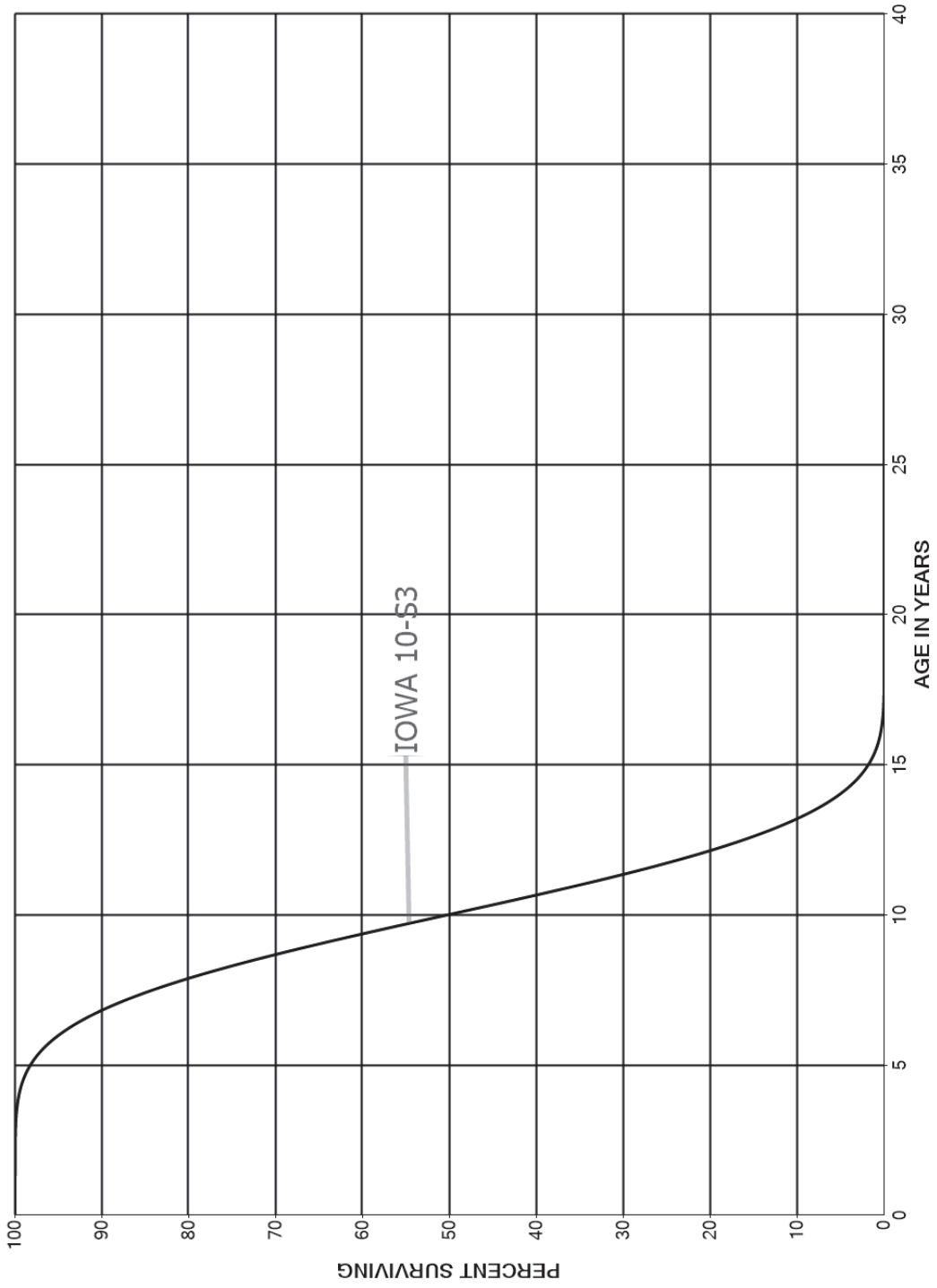
TAMPA ELECTRIC COMPANY

ACCOUNT 346.00 MISCELLANEOUS POWER PLANT EQUIPMENT

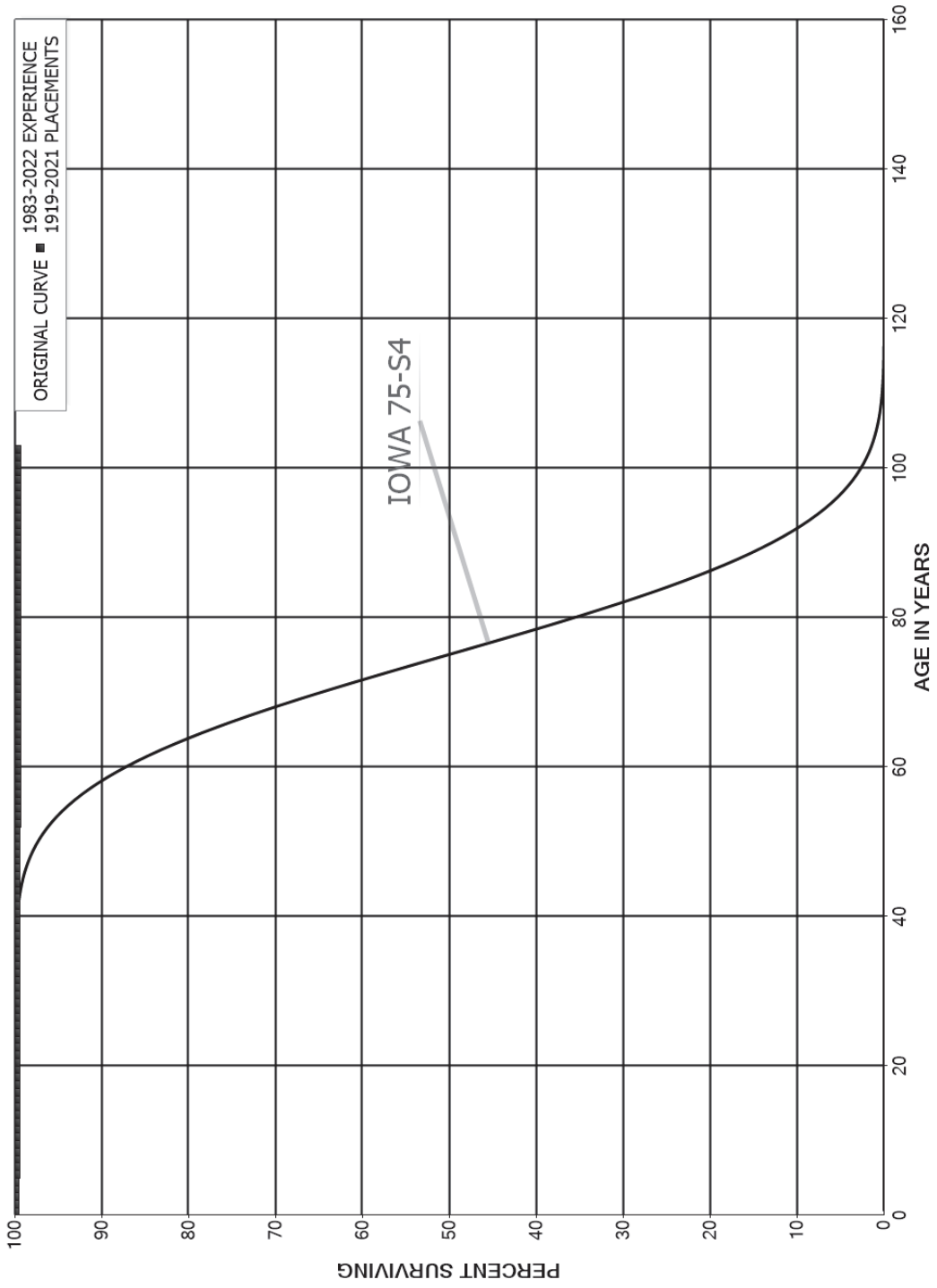
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1965-2022			EXPERIENCE BAND 2009-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	333,114		0.0000	1.0000	63.49
40.5	333,114	1,167	0.0035	0.9965	63.49
41.5	194,950		0.0000	1.0000	63.27
42.5	194,950	1,036	0.0053	0.9947	63.27
43.5	195,409	41	0.0002	0.9998	62.93
44.5	193,363		0.0000	1.0000	62.92
45.5	193,363		0.0000	1.0000	62.92
46.5	192,295		0.0000	1.0000	62.92
47.5	117,817		0.0000	1.0000	62.92
48.5	76,482		0.0000	1.0000	62.92
49.5	68,593		0.0000	1.0000	62.92
50.5	66,345	2,967	0.0447	0.9553	62.92
51.5	60,400		0.0000	1.0000	60.11
52.5	46,205		0.0000	1.0000	60.11
53.5	46,205		0.0000	1.0000	60.11
54.5	46,205		0.0000	1.0000	60.11
55.5	11,501		0.0000	1.0000	60.11
56.5	11,501		0.0000	1.0000	60.11
57.5					60.11

TAMPA ELECTRIC COMPANY  
 ACCOUNT 348.00 ENERGY STORAGE EQUIPMENT  
 SMOOTH SURVIVOR CURVE



TAMPA ELECTRIC COMPANY  
 ACCOUNT 350.01 LAND RIGHTS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



TAMPA ELECTRIC COMPANY  
ACCOUNT 350.01 LAND RIGHTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1919-2021			EXPERIENCE BAND 1983-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	8,360,731		0.0000	1.0000	100.00
0.5	8,368,901		0.0000	1.0000	100.00
1.5	8,400,494		0.0000	1.0000	100.00
2.5	8,706,859		0.0000	1.0000	100.00
3.5	8,708,515		0.0000	1.0000	100.00
4.5	8,723,256	19,004	0.0022	0.9978	100.00
5.5	8,697,779		0.0000	1.0000	99.78
6.5	8,739,569		0.0000	1.0000	99.78
7.5	8,766,872		0.0000	1.0000	99.78
8.5	8,736,723		0.0000	1.0000	99.78
9.5	8,516,006		0.0000	1.0000	99.78
10.5	9,314,553		0.0000	1.0000	99.78
11.5	9,496,143		0.0000	1.0000	99.78
12.5	8,353,406		0.0000	1.0000	99.78
13.5	7,254,124		0.0000	1.0000	99.78
14.5	6,636,645		0.0000	1.0000	99.78
15.5	6,637,872		0.0000	1.0000	99.78
16.5	6,646,057		0.0000	1.0000	99.78
17.5	6,666,424		0.0000	1.0000	99.78
18.5	5,954,399		0.0000	1.0000	99.78
19.5	5,082,838		0.0000	1.0000	99.78
20.5	5,053,557		0.0000	1.0000	99.78
21.5	5,046,286		0.0000	1.0000	99.78
22.5	5,053,751		0.0000	1.0000	99.78
23.5	5,086,754		0.0000	1.0000	99.78
24.5	5,030,021		0.0000	1.0000	99.78
25.5	4,950,740		0.0000	1.0000	99.78
26.5	4,766,003		0.0000	1.0000	99.78
27.5	3,990,470		0.0000	1.0000	99.78
28.5	3,505,437		0.0000	1.0000	99.78
29.5	2,992,244		0.0000	1.0000	99.78
30.5	3,066,753		0.0000	1.0000	99.78
31.5	2,547,148		0.0000	1.0000	99.78
32.5	2,519,988		0.0000	1.0000	99.78
33.5	2,385,577		0.0000	1.0000	99.78
34.5	2,363,674		0.0000	1.0000	99.78
35.5	2,265,230		0.0000	1.0000	99.78
36.5	2,245,506		0.0000	1.0000	99.78
37.5	2,172,787		0.0000	1.0000	99.78
38.5	2,148,790		0.0000	1.0000	99.78

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TAMPA ELECTRIC COMPANY  
ACCOUNT 350.01 LAND RIGHTS  
ORIGINAL LIFE TABLE, CONT.

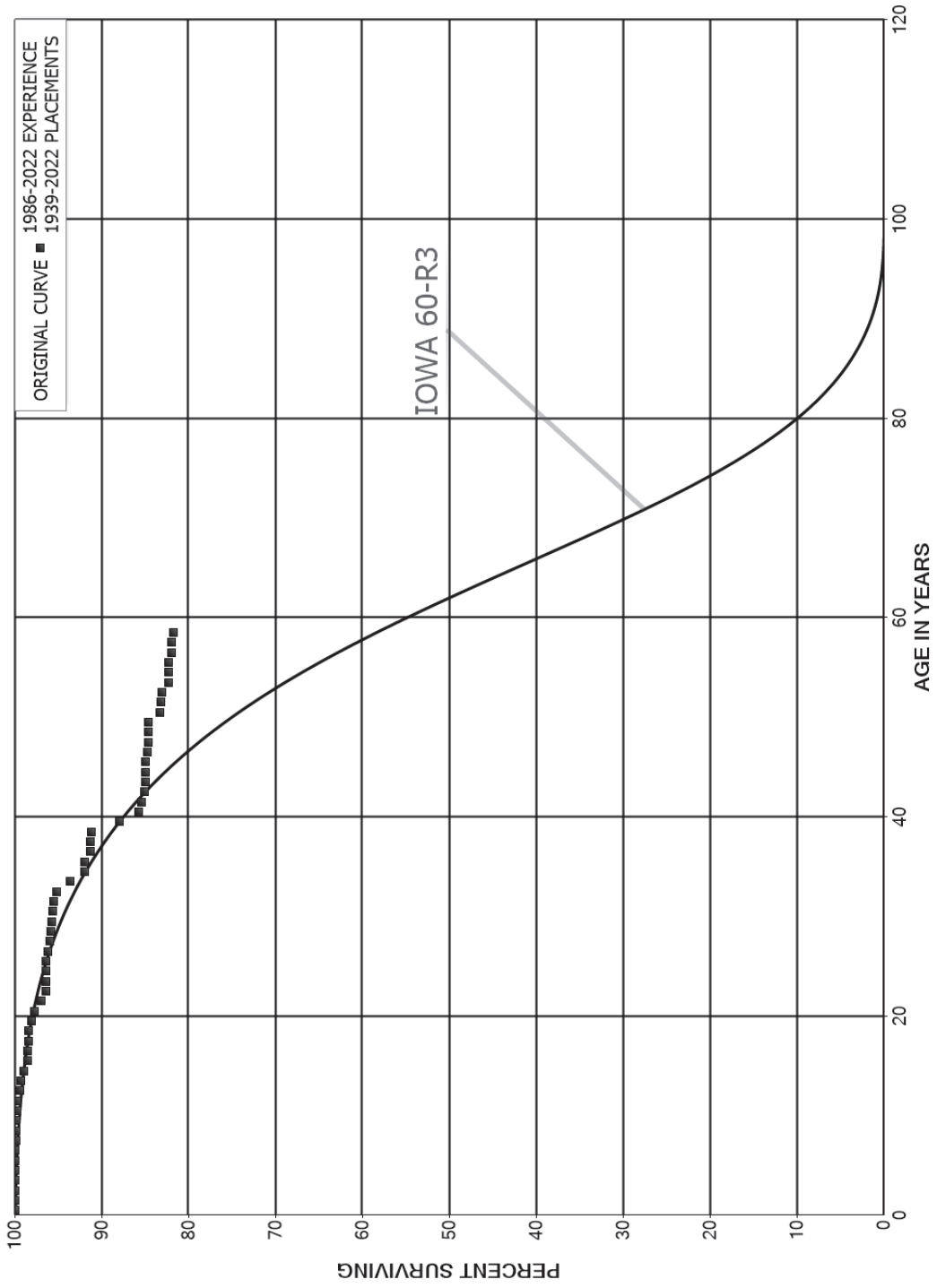
PLACEMENT BAND 1919-2021			EXPERIENCE BAND 1983-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,017,200		0.0000	1.0000	99.78
40.5	2,009,606		0.0000	1.0000	99.78
41.5	1,967,424		0.0000	1.0000	99.78
42.5	1,961,824		0.0000	1.0000	99.78
43.5	1,960,168		0.0000	1.0000	99.78
44.5	1,945,674		0.0000	1.0000	99.78
45.5	1,924,417		0.0000	1.0000	99.78
46.5	1,880,618		0.0000	1.0000	99.78
47.5	1,853,315		0.0000	1.0000	99.78
48.5	1,800,935		0.0000	1.0000	99.78
49.5	1,629,956		0.0000	1.0000	99.78
50.5	1,609,533		0.0000	1.0000	99.78
51.5	1,353,338	1,000	0.0007	0.9993	99.78
52.5	1,339,322		0.0000	1.0000	99.71
53.5	1,282,962		0.0000	1.0000	99.71
54.5	1,236,997		0.0000	1.0000	99.71
55.5	1,235,769		0.0000	1.0000	99.71
56.5	1,212,584		0.0000	1.0000	99.71
57.5	1,231,057		0.0000	1.0000	99.71
58.5	1,164,957		0.0000	1.0000	99.71
59.5	697,921		0.0000	1.0000	99.71
60.5	697,595		0.0000	1.0000	99.71
61.5	693,731		0.0000	1.0000	99.71
62.5	658,493		0.0000	1.0000	99.71
63.5	1,248,488		0.0000	1.0000	99.71
64.5	1,231,558		0.0000	1.0000	99.71
65.5	1,230,033		0.0000	1.0000	99.71
66.5	891,765		0.0000	1.0000	99.71
67.5	868,911		0.0000	1.0000	99.71
68.5	859,099		0.0000	1.0000	99.71
69.5	790,450		0.0000	1.0000	99.71
70.5	696,218		0.0000	1.0000	99.71
71.5	691,856		0.0000	1.0000	99.71
72.5	691,856		0.0000	1.0000	99.71
73.5	689,794		0.0000	1.0000	99.71
74.5	689,794		0.0000	1.0000	99.71
75.5	689,794		0.0000	1.0000	99.71
76.5	685,174		0.0000	1.0000	99.71
77.5	685,174		0.0000	1.0000	99.71
78.5	681,969		0.0000	1.0000	99.71

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TAMPA ELECTRIC COMPANY  
ACCOUNT 350.01 LAND RIGHTS  
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2021			EXPERIENCE BAND 1983-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	680,867		0.0000	1.0000	99.71
80.5	680,867		0.0000	1.0000	99.71
81.5	680,867		0.0000	1.0000	99.71
82.5	680,801		0.0000	1.0000	99.71
83.5	680,801		0.0000	1.0000	99.71
84.5	680,554		0.0000	1.0000	99.71
85.5	680,554		0.0000	1.0000	99.71
86.5	680,554		0.0000	1.0000	99.71
87.5	680,554		0.0000	1.0000	99.71
88.5	680,554	220	0.0003	0.9997	99.71
89.5	680,334		0.0000	1.0000	99.68
90.5	680,334		0.0000	1.0000	99.68
91.5	680,334		0.0000	1.0000	99.68
92.5	680,334		0.0000	1.0000	99.68
93.5	680,334		0.0000	1.0000	99.68
94.5	680,334		0.0000	1.0000	99.68
95.5	680,334		0.0000	1.0000	99.68
96.5	680,334		0.0000	1.0000	99.68
97.5	641,494		0.0000	1.0000	99.68
98.5	641,494		0.0000	1.0000	99.68
99.5	641,494		0.0000	1.0000	99.68
100.5	641,494		0.0000	1.0000	99.68
101.5	641,494		0.0000	1.0000	99.68
102.5	641,494		0.0000	1.0000	99.68
103.5					99.68

TAMPA ELECTRIC COMPANY  
 ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



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TAMPA ELECTRIC COMPANY

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1939-2022			EXPERIENCE BAND 1986-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	44,298,418		0.0000	1.0000	100.00
0.5	43,478,128		0.0000	1.0000	100.00
1.5	35,825,131	3,053	0.0001	0.9999	100.00
2.5	28,629,385		0.0000	1.0000	99.99
3.5	24,352,589		0.0000	1.0000	99.99
4.5	20,302,751	5,030	0.0002	0.9998	99.99
5.5	18,883,079	8,789	0.0005	0.9995	99.97
6.5	13,354,640	5,498	0.0004	0.9996	99.92
7.5	14,409,218	8,063	0.0006	0.9994	99.88
8.5	14,390,719	3,989	0.0003	0.9997	99.82
9.5	17,494,147	12,177	0.0007	0.9993	99.80
10.5	19,561,834	4,117	0.0002	0.9998	99.73
11.5	19,383,538	61,553	0.0032	0.9968	99.71
12.5	15,713,972	18,520	0.0012	0.9988	99.39
13.5	13,101,984	35,563	0.0027	0.9973	99.27
14.5	11,790,354	57,152	0.0048	0.9952	99.00
15.5	11,111,740	6,045	0.0005	0.9995	98.52
16.5	9,311,005	2,000	0.0002	0.9998	98.47
17.5	11,339,250		0.0000	1.0000	98.45
18.5	8,638,912	33,965	0.0039	0.9961	98.45
19.5	6,744,424	20,729	0.0031	0.9969	98.06
20.5	6,480,295	51,289	0.0079	0.9921	97.76
21.5	6,359,249	38,544	0.0061	0.9939	96.99
22.5	6,073,896		0.0000	1.0000	96.40
23.5	6,078,978	226	0.0000	1.0000	96.40
24.5	6,531,359	1,579	0.0002	0.9998	96.39
25.5	6,471,730	13,711	0.0021	0.9979	96.37
26.5	4,208,717	11,503	0.0027	0.9973	96.17
27.5	3,939,231	3,016	0.0008	0.9992	95.90
28.5	3,512,485	3,640	0.0010	0.9990	95.83
29.5	3,229,837	5,673	0.0018	0.9982	95.73
30.5	3,065,952	2,075	0.0007	0.9993	95.56
31.5	2,994,930	9,992	0.0033	0.9967	95.50
32.5	3,003,363	47,954	0.0160	0.9840	95.18
33.5	2,414,021	44,777	0.0185	0.9815	93.66
34.5	2,380,237		0.0000	1.0000	91.92
35.5	2,118,061	15,874	0.0075	0.9925	91.92
36.5	1,787,420		0.0000	1.0000	91.23
37.5	1,396,675	854	0.0006	0.9994	91.23
38.5	1,484,654	52,043	0.0351	0.9649	91.18



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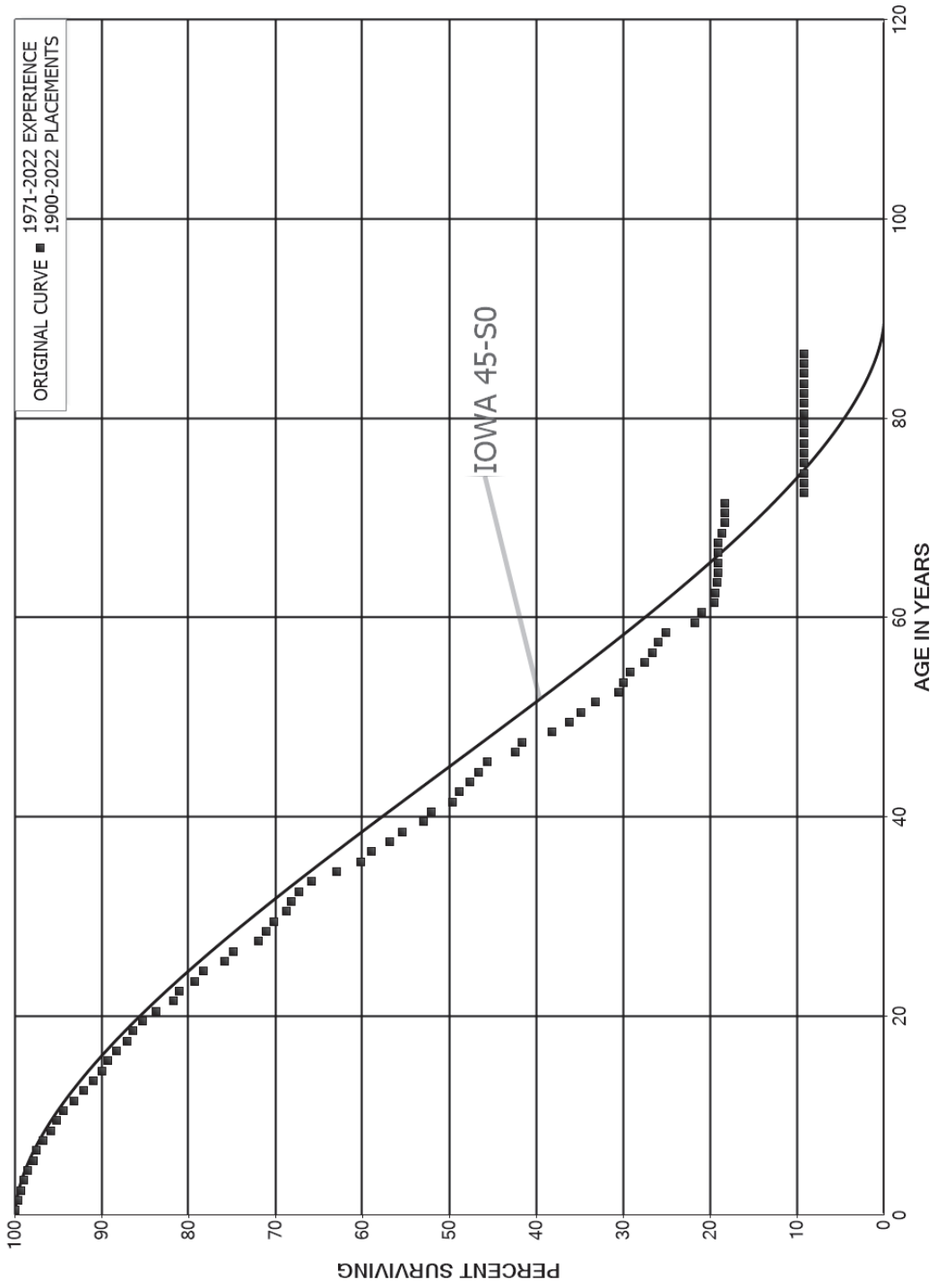
TAMPA ELECTRIC COMPANY

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1939-2022			EXPERIENCE BAND 1986-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	1,298,125	32,860	0.0253	0.9747	87.98	
40.5	1,258,054	4,528	0.0036	0.9964	85.75	
41.5	1,232,357	5,318	0.0043	0.9957	85.45	
42.5	1,576,365	1,418	0.0009	0.9991	85.08	
43.5	1,675,275		0.0000	1.0000	85.00	
44.5	1,679,963	682	0.0004	0.9996	85.00	
45.5	1,756,807	5,126	0.0029	0.9971	84.97	
46.5	1,664,593	2,759	0.0017	0.9983	84.72	
47.5	1,591,158		0.0000	1.0000	84.58	
48.5	1,575,243		0.0000	1.0000	84.58	
49.5	1,482,640	23,466	0.0158	0.9842	84.58	
50.5	1,462,245	346	0.0002	0.9998	83.24	
51.5	1,048,209	2,303	0.0022	0.9978	83.22	
52.5	825,782	7,131	0.0086	0.9914	83.04	
53.5	661,701	485	0.0007	0.9993	82.32	
54.5	504,011	170	0.0003	0.9997	82.26	
55.5	493,757	1,627	0.0033	0.9967	82.23	
56.5	521,217		0.0000	1.0000	81.96	
57.5	491,938	1,352	0.0027	0.9973	81.96	
58.5	472,105		0.0000	1.0000	81.73	
59.5	286,250		0.0000	1.0000	81.73	
60.5	237,703		0.0000	1.0000	81.73	
61.5	225,056		0.0000	1.0000	81.73	
62.5	204,877		0.0000	1.0000	81.73	
63.5	187,460		0.0000	1.0000	81.73	
64.5	170,331		0.0000	1.0000	81.73	
65.5	125,565		0.0000	1.0000	81.73	
66.5	86,229	808	0.0094	0.9906	81.73	
67.5	87,614		0.0000	1.0000	80.97	
68.5	13,325		0.0000	1.0000	80.97	
69.5	7,154		0.0000	1.0000	80.97	
70.5	2,618		0.0000	1.0000	80.97	
71.5	2,453		0.0000	1.0000	80.97	
72.5	2,453		0.0000	1.0000	80.97	
73.5	2,453		0.0000	1.0000	80.97	
74.5	3,624	1,171	0.3231	0.6769	80.97	
75.5	2,304		0.0000	1.0000	54.80	
76.5					54.80	

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ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2022			EXPERIENCE BAND 1971-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	474,920,104	422,507	0.0009	0.9991	100.00
0.5	472,983,986	1,417,841	0.0030	0.9970	99.91
1.5	427,750,616	1,619,724	0.0038	0.9962	99.61
2.5	410,044,694	1,282,284	0.0031	0.9969	99.23
3.5	374,617,249	1,636,660	0.0044	0.9956	98.92
4.5	359,595,820	2,261,749	0.0063	0.9937	98.49
5.5	336,541,534	1,172,277	0.0035	0.9965	97.87
6.5	304,261,061	2,468,253	0.0081	0.9919	97.53
7.5	286,618,531	2,830,933	0.0099	0.9901	96.74
8.5	276,486,040	1,900,373	0.0069	0.9931	95.78
9.5	266,369,347	1,954,733	0.0073	0.9927	95.13
10.5	253,620,443	3,429,011	0.0135	0.9865	94.43
11.5	239,521,275	2,728,629	0.0114	0.9886	93.15
12.5	227,911,124	2,939,211	0.0129	0.9871	92.09
13.5	197,473,772	1,967,323	0.0100	0.9900	90.90
14.5	187,913,112	1,548,852	0.0082	0.9918	90.00
15.5	180,642,171	2,072,761	0.0115	0.9885	89.26
16.5	172,555,426	2,187,514	0.0127	0.9873	88.23
17.5	162,786,778	1,327,287	0.0082	0.9918	87.11
18.5	146,052,503	1,821,359	0.0125	0.9875	86.40
19.5	124,749,545	2,369,874	0.0190	0.9810	85.32
20.5	114,728,005	2,714,448	0.0237	0.9763	83.70
21.5	108,777,615	853,821	0.0078	0.9922	81.72
22.5	103,037,960	2,224,572	0.0216	0.9784	81.08
23.5	99,212,945	1,315,023	0.0133	0.9867	79.33
24.5	97,194,801	2,996,845	0.0308	0.9692	78.28
25.5	93,294,557	1,201,276	0.0129	0.9871	75.87
26.5	80,688,211	3,180,425	0.0394	0.9606	74.89
27.5	74,620,446	928,872	0.0124	0.9876	71.94
28.5	69,892,740	846,211	0.0121	0.9879	71.04
29.5	62,252,634	1,292,586	0.0208	0.9792	70.18
30.5	57,810,762	479,855	0.0083	0.9917	68.72
31.5	54,996,873	724,663	0.0132	0.9868	68.15
32.5	52,351,284	1,146,588	0.0219	0.9781	67.26
33.5	45,286,435	1,920,590	0.0424	0.9576	65.78
34.5	42,078,901	1,909,632	0.0454	0.9546	62.99
35.5	37,051,881	734,932	0.0198	0.9802	60.13
36.5	33,039,581	1,161,963	0.0352	0.9648	58.94
37.5	26,691,721	706,824	0.0265	0.9735	56.87
38.5	25,163,733	1,120,113	0.0445	0.9555	55.36

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TAMPA ELECTRIC COMPANY

ACCOUNT 353.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

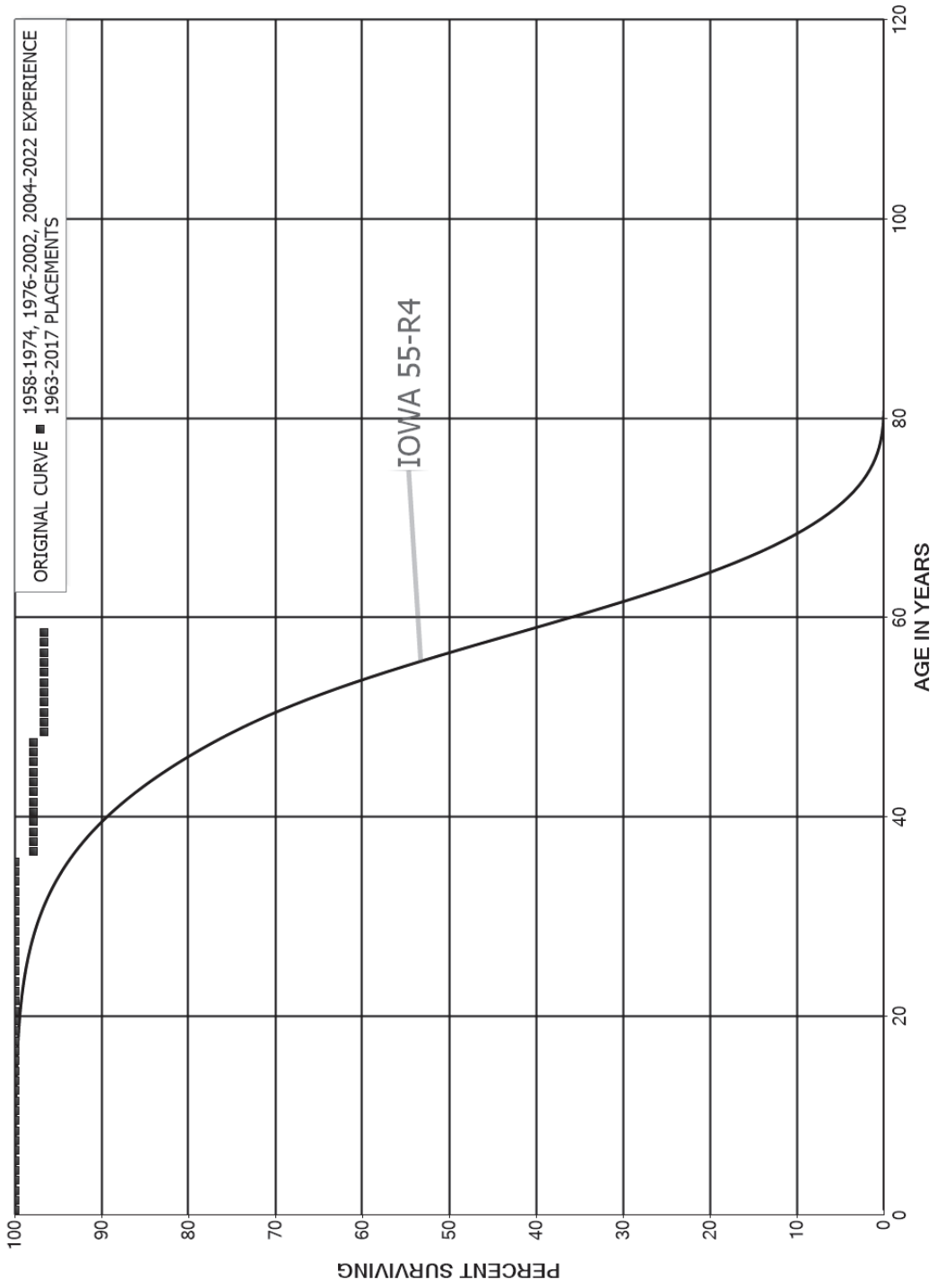
PLACEMENT BAND 1900-2022			EXPERIENCE BAND 1971-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	23,438,523	348,669	0.0149	0.9851	52.90
40.5	22,370,281	1,051,041	0.0470	0.9530	52.11
41.5	19,621,071	339,358	0.0173	0.9827	49.66
42.5	18,728,322	441,537	0.0236	0.9764	48.80
43.5	17,748,338	400,117	0.0225	0.9775	47.65
44.5	16,739,898	349,563	0.0209	0.9791	46.58
45.5	15,450,847	1,098,936	0.0711	0.9289	45.61
46.5	13,024,658	219,858	0.0169	0.9831	42.36
47.5	11,000,042	905,659	0.0823	0.9177	41.65
48.5	9,168,231	478,152	0.0522	0.9478	38.22
49.5	8,159,075	309,927	0.0380	0.9620	36.23
50.5	7,268,054	351,313	0.0483	0.9517	34.85
51.5	6,424,782	520,795	0.0811	0.9189	33.17
52.5	5,220,677	89,942	0.0172	0.9828	30.48
53.5	4,295,402	113,879	0.0265	0.9735	29.95
54.5	3,031,235	168,842	0.0557	0.9443	29.16
55.5	2,561,050	85,217	0.0333	0.9667	27.53
56.5	2,330,406	54,024	0.0232	0.9768	26.62
57.5	2,138,944	74,291	0.0347	0.9653	26.00
58.5	2,027,111	275,799	0.1361	0.8639	25.10
59.5	1,525,190	49,644	0.0325	0.9675	21.68
60.5	1,431,205	104,037	0.0727	0.9273	20.98
61.5	1,238,357	3,222	0.0026	0.9974	19.45
62.5	853,716	8,104	0.0095	0.9905	19.40
63.5	714,762	5,078	0.0071	0.9929	19.22
64.5	555,638		0.0000	1.0000	19.08
65.5	419,366		0.0000	1.0000	19.08
66.5	273,913		0.0000	1.0000	19.08
67.5	270,146	5,913	0.0219	0.9781	19.08
68.5	256,741	5,165	0.0201	0.9799	18.66
69.5	156,678		0.0000	1.0000	18.29
70.5	142,744		0.0000	1.0000	18.29
71.5	122,172	60,563	0.4957	0.5043	18.29
72.5	56,033	180	0.0032	0.9968	9.22
73.5	55,853		0.0000	1.0000	9.19
74.5	40,916		0.0000	1.0000	9.19
75.5	35,375		0.0000	1.0000	9.19
76.5	27,833		0.0000	1.0000	9.19
77.5	27,833		0.0000	1.0000	9.19
78.5	27,833		0.0000	1.0000	9.19

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PLACEMENT BAND 1900-2022			EXPERIENCE BAND 1971-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	27,833		0.0000	1.0000	9.19
80.5	27,833		0.0000	1.0000	9.19
81.5	27,833		0.0000	1.0000	9.19
82.5	27,833		0.0000	1.0000	9.19
83.5	27,833		0.0000	1.0000	9.19
84.5	27,833		0.0000	1.0000	9.19
85.5	27,833		0.0000	1.0000	9.19
86.5	27,833	4,930	0.1771	0.8229	9.19
87.5	21,359		0.0000	1.0000	7.56
88.5	21,359		0.0000	1.0000	7.56
89.5	21,359		0.0000	1.0000	7.56
90.5	21,359		0.0000	1.0000	7.56
91.5	21,359		0.0000	1.0000	7.56
92.5	21,359		0.0000	1.0000	7.56
93.5	21,359		0.0000	1.0000	7.56
94.5	21,359		0.0000	1.0000	7.56
95.5	21,359		0.0000	1.0000	7.56
96.5	21,359	1,354	0.0634	0.9366	7.56
97.5	20,005		0.0000	1.0000	7.08
98.5	20,005	20,005	1.0000		7.08
99.5					

TAMPA ELECTRIC COMPANY  
 ACCOUNT 354.00 TOWERS AND FIXTURES  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



**TAMPA ELECTRIC COMPANY  
2023 DEPRECIATION AND  
DISMANTLEMENT STUDY  
EXHIBIT 2  
BATES STAMPED PAGES: 13 - 467  
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TAMPA ELECTRIC COMPANY

ACCOUNT 354.00 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1963-2017			EXPERIENCE BAND 1958-1974, 1976-2002, 2004-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,607,054		0.0000	1.0000	100.00
0.5	5,244,424		0.0000	1.0000	100.00
1.5	5,244,424		0.0000	1.0000	100.00
2.5	5,244,424		0.0000	1.0000	100.00
3.5	5,244,424		0.0000	1.0000	100.00
4.5	4,265,807		0.0000	1.0000	100.00
5.5	5,159,754		0.0000	1.0000	100.00
6.5	5,159,754		0.0000	1.0000	100.00
7.5	5,159,754		0.0000	1.0000	100.00
8.5	5,159,754		0.0000	1.0000	100.00
9.5	3,835,287		0.0000	1.0000	100.00
10.5	5,159,754		0.0000	1.0000	100.00
11.5	4,027,725		0.0000	1.0000	100.00
12.5	5,159,754		0.0000	1.0000	100.00
13.5	5,159,754		0.0000	1.0000	100.00
14.5	5,117,122		0.0000	1.0000	100.00
15.5	5,159,754		0.0000	1.0000	100.00
16.5	5,159,754		0.0000	1.0000	100.00
17.5	5,159,754		0.0000	1.0000	100.00
18.5	5,159,754		0.0000	1.0000	100.00
19.5	5,141,573		0.0000	1.0000	100.00
20.5	5,159,754		0.0000	1.0000	100.00
21.5	5,159,754		0.0000	1.0000	100.00
22.5	5,159,754		0.0000	1.0000	100.00
23.5	5,159,754		0.0000	1.0000	100.00
24.5	5,159,754		0.0000	1.0000	100.00
25.5	5,159,754		0.0000	1.0000	100.00
26.5	5,159,754		0.0000	1.0000	100.00
27.5	3,495,924		0.0000	1.0000	100.00
28.5	5,159,754		0.0000	1.0000	100.00
29.5	5,159,754		0.0000	1.0000	100.00
30.5	5,159,754		0.0000	1.0000	100.00
31.5	5,159,754		0.0000	1.0000	100.00
32.5	4,181,137		0.0000	1.0000	100.00
33.5	5,159,754		0.0000	1.0000	100.00
34.5	5,117,122		0.0000	1.0000	100.00
35.5	5,117,122	108,789	0.0213	0.9787	100.00
36.5	5,008,333		0.0000	1.0000	97.87
37.5	3,683,866		0.0000	1.0000	97.87
38.5	5,008,333		0.0000	1.0000	97.87

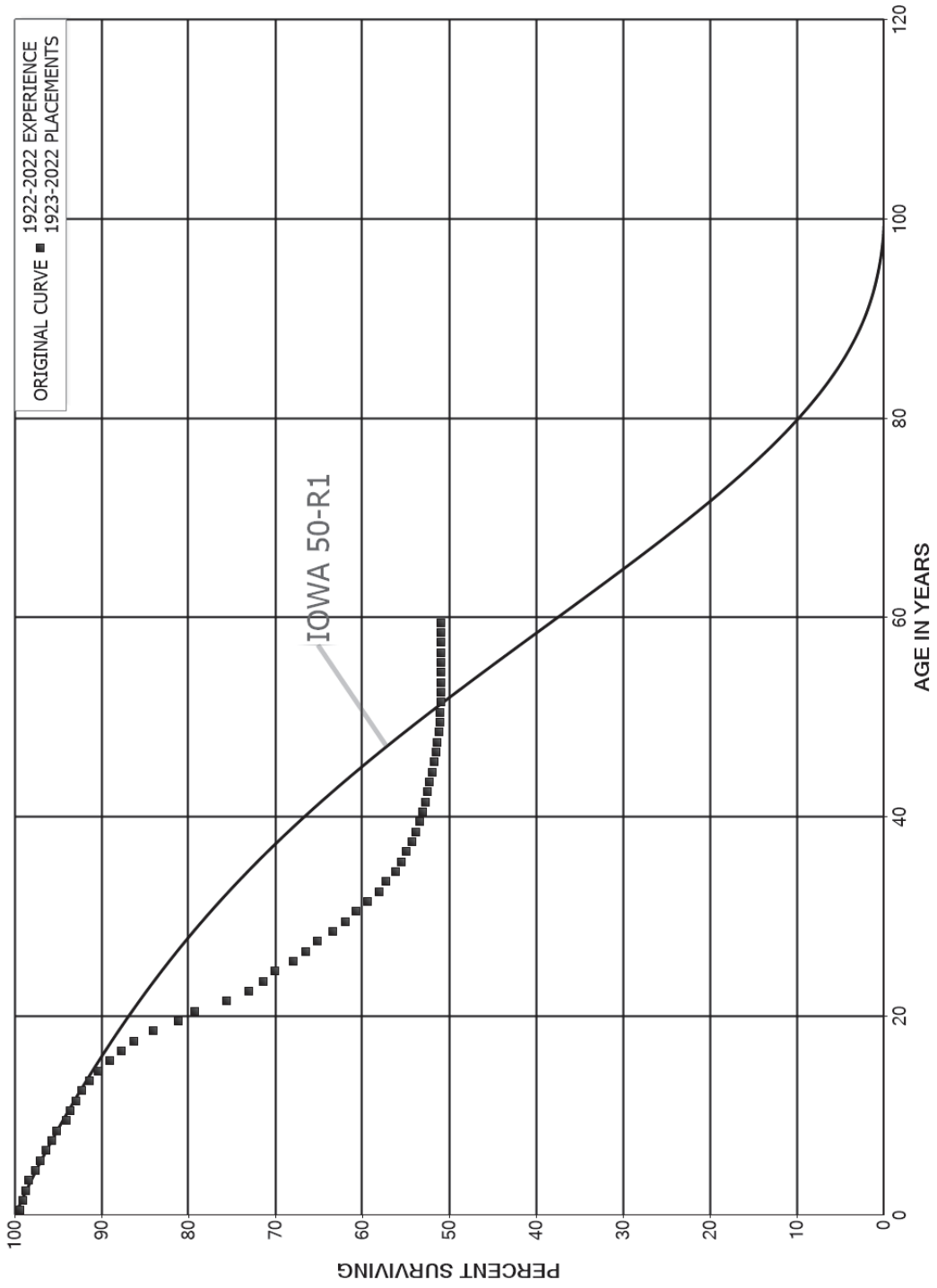
**TAMPA ELECTRIC COMPANY  
 2023 DEPRECIATION AND  
 DISMANTLEMENT STUDY  
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TAMPA ELECTRIC COMPANY  
 ACCOUNT 354.00 TOWERS AND FIXTURES  
 ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1963-2017			EXPERIENCE BAND 1958-1974, 1976-2002, 2004-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	3,858,124		0.0000	1.0000	97.87
40.5	4,990,153		0.0000	1.0000	97.87
41.5	4,990,153		0.0000	1.0000	97.87
42.5	4,990,153		0.0000	1.0000	97.87
43.5	4,990,153		0.0000	1.0000	97.87
44.5	4,990,153		0.0000	1.0000	97.87
45.5	4,990,153		0.0000	1.0000	97.87
46.5	4,990,153		0.0000	1.0000	97.87
47.5	3,435,113	43,574	0.0127	0.9873	97.87
48.5	3,391,538		0.0000	1.0000	96.63
49.5	3,391,538		0.0000	1.0000	96.63
50.5	3,391,538		0.0000	1.0000	96.63
51.5	3,391,538		0.0000	1.0000	96.63
52.5	2,412,922		0.0000	1.0000	96.63
53.5	2,412,922		0.0000	1.0000	96.63
54.5	2,412,922		0.0000	1.0000	96.63
55.5	2,412,922		0.0000	1.0000	96.63
56.5	2,412,922		0.0000	1.0000	96.63
57.5	1,088,455		0.0000	1.0000	96.63
58.5	1,088,455		0.0000	1.0000	96.63
59.5					96.63



TAMPA ELECTRIC COMPANY  
 ACCOUNT 355.00 POLES AND FIXTURES  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



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TAMPA ELECTRIC COMPANY

ACCOUNT 355.00 POLES AND FIXTURES

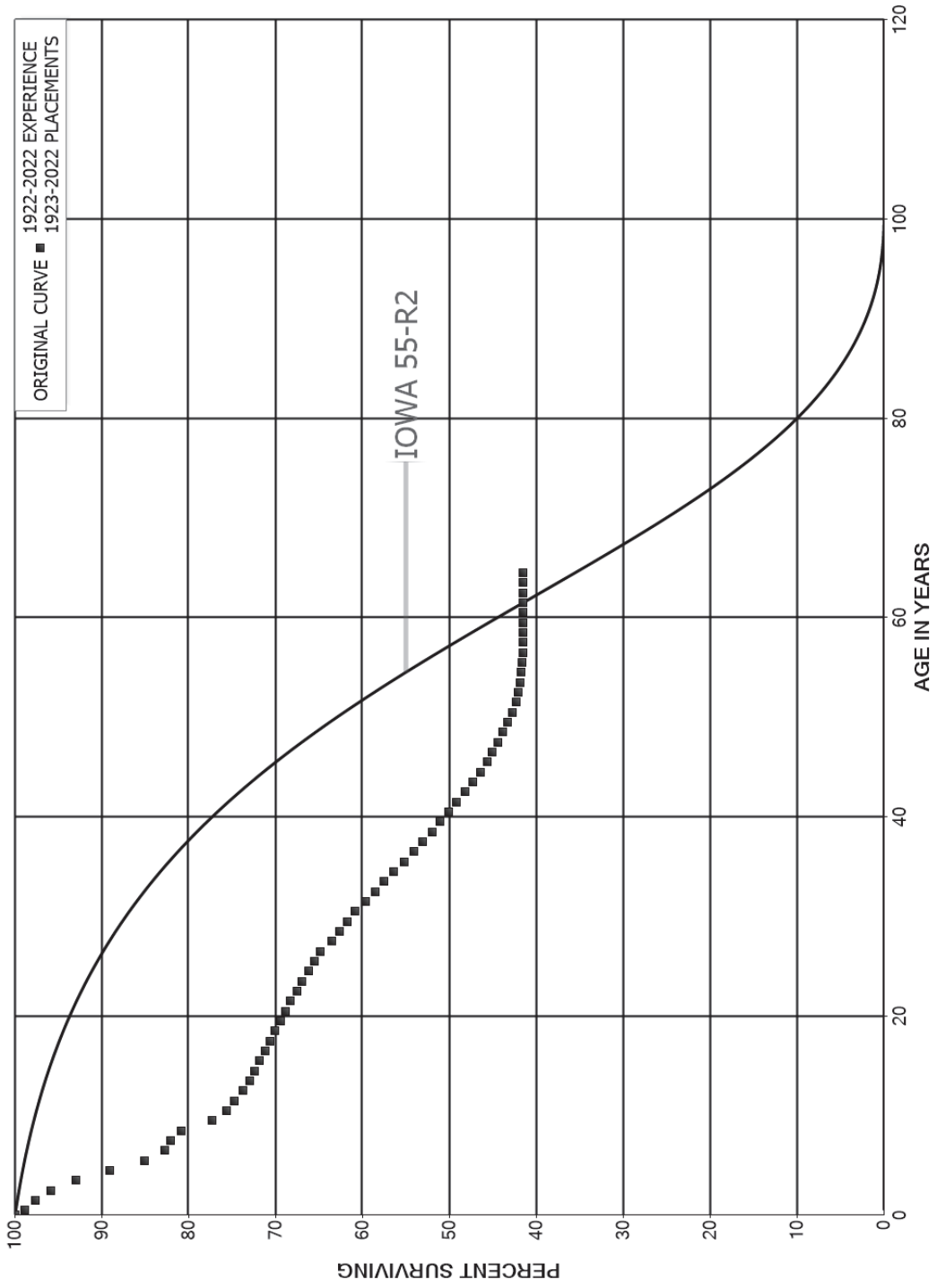
ORIGINAL LIFE TABLE

PLACEMENT BAND 1923-2022			EXPERIENCE BAND 1922-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	449,358,911	2,694,012	0.0060	0.9940	100.00
0.5	430,239,424	1,451,985	0.0034	0.9966	99.40
1.5	413,574,530	1,273,754	0.0031	0.9969	99.07
2.5	400,103,839	1,554,053	0.0039	0.9961	98.76
3.5	372,922,155	2,815,688	0.0076	0.9924	98.38
4.5	358,968,027	2,154,376	0.0060	0.9940	97.63
5.5	346,588,755	2,433,184	0.0070	0.9930	97.05
6.5	282,324,426	1,820,311	0.0064	0.9936	96.37
7.5	258,039,533	1,517,313	0.0059	0.9941	95.74
8.5	237,958,608	2,728,656	0.0115	0.9885	95.18
9.5	218,404,315	1,122,587	0.0051	0.9949	94.09
10.5	207,256,438	1,550,829	0.0075	0.9925	93.61
11.5	182,187,491	1,292,255	0.0071	0.9929	92.91
12.5	165,216,630	1,598,492	0.0097	0.9903	92.25
13.5	134,782,009	1,416,134	0.0105	0.9895	91.35
14.5	116,998,730	1,736,509	0.0148	0.9852	90.40
15.5	115,262,222	1,781,879	0.0155	0.9845	89.05
16.5	110,800,954	1,806,331	0.0163	0.9837	87.68
17.5	97,471,585	2,477,016	0.0254	0.9746	86.25
18.5	85,349,921	2,885,895	0.0338	0.9662	84.06
19.5	74,838,036	1,806,356	0.0241	0.9759	81.21
20.5	69,438,556	3,211,036	0.0462	0.9538	79.25
21.5	63,874,607	2,105,120	0.0330	0.9670	75.59
22.5	59,531,382	1,405,262	0.0236	0.9764	73.10
23.5	55,592,249	1,049,255	0.0189	0.9811	71.37
24.5	52,147,710	1,558,753	0.0299	0.9701	70.02
25.5	48,337,990	1,023,745	0.0212	0.9788	67.93
26.5	43,521,175	847,341	0.0195	0.9805	66.49
27.5	39,249,376	1,083,984	0.0276	0.9724	65.20
28.5	35,645,786	800,001	0.0224	0.9776	63.40
29.5	33,467,671	699,730	0.0209	0.9791	61.97
30.5	29,857,994	658,212	0.0220	0.9780	60.68
31.5	26,885,300	592,280	0.0220	0.9780	59.34
32.5	26,293,020	355,962	0.0135	0.9865	58.03
33.5	23,604,674	440,723	0.0187	0.9813	57.25
34.5	19,922,544	240,696	0.0121	0.9879	56.18
35.5	18,012,735	190,870	0.0106	0.9894	55.50
36.5	16,282,947	178,417	0.0110	0.9890	54.91
37.5	14,496,384	133,896	0.0092	0.9908	54.31
38.5	13,058,322	99,697	0.0076	0.9924	53.81

TAMPA ELECTRIC COMPANY  
ACCOUNT 355.00 POLES AND FIXTURES  
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1923-2022			EXPERIENCE BAND 1922-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	11,724,441	75,565	0.0064	0.9936	53.40	
40.5	10,620,152	58,909	0.0055	0.9945	53.05	
41.5	9,527,485	53,236	0.0056	0.9944	52.76	
42.5	8,804,740	38,139	0.0043	0.9957	52.47	
43.5	6,179,959	32,545	0.0053	0.9947	52.24	
44.5	5,758,742	28,891	0.0050	0.9950	51.96	
45.5	5,288,985	14,636	0.0028	0.9972	51.70	
46.5	3,245,233	12,313	0.0038	0.9962	51.56	
47.5	2,476,640	7,864	0.0032	0.9968	51.36	
48.5	2,205,019	4,284	0.0019	0.9981	51.20	
49.5	1,792,220	2,815	0.0016	0.9984	51.10	
50.5	1,475,652	1,174	0.0008	0.9992	51.02	
51.5	1,142,530		0.0000	1.0000	50.98	
52.5	934,287		0.0000	1.0000	50.98	
53.5	695,859		0.0000	1.0000	50.98	
54.5	556,204		0.0000	1.0000	50.98	
55.5	462,880		0.0000	1.0000	50.98	
56.5	363,687		0.0000	1.0000	50.98	
57.5	283,733		0.0000	1.0000	50.98	
58.5	215,313		0.0000	1.0000	50.98	
59.5	100,185		0.0000	1.0000	50.98	
60.5	77,188		0.0000	1.0000	50.98	
61.5	43,190		0.0000	1.0000	50.98	
62.5	26,840		0.0000	1.0000	50.98	
63.5	13,937		0.0000	1.0000	50.98	
64.5	4,933		0.0000	1.0000	50.98	
65.5					50.98	

TAMPA ELECTRIC COMPANY  
 ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



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TAMPA ELECTRIC COMPANY

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1923-2022			EXPERIENCE BAND 1922-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	241,953,844	2,763,549	0.0114	0.9886	100.00
0.5	230,595,970	3,026,464	0.0131	0.9869	98.86
1.5	223,808,250	4,032,005	0.0180	0.9820	97.56
2.5	214,670,147	6,445,560	0.0300	0.9700	95.80
3.5	196,048,937	8,251,241	0.0421	0.9579	92.93
4.5	181,080,138	8,141,197	0.0450	0.9550	89.02
5.5	168,239,766	4,462,523	0.0265	0.9735	85.01
6.5	152,485,089	1,298,687	0.0085	0.9915	82.76
7.5	141,683,614	2,117,539	0.0149	0.9851	82.05
8.5	131,205,472	5,822,800	0.0444	0.9556	80.83
9.5	121,246,600	2,597,618	0.0214	0.9786	77.24
10.5	111,445,538	1,244,829	0.0112	0.9888	75.59
11.5	106,742,474	1,501,967	0.0141	0.9859	74.74
12.5	101,861,929	1,034,564	0.0102	0.9898	73.69
13.5	94,725,840	725,305	0.0077	0.9923	72.94
14.5	88,877,892	726,321	0.0082	0.9918	72.38
15.5	88,151,571	798,160	0.0091	0.9909	71.79
16.5	87,353,411	691,477	0.0079	0.9921	71.14
17.5	86,661,934	680,560	0.0079	0.9921	70.58
18.5	82,665,443	683,842	0.0083	0.9917	70.02
19.5	79,288,026	663,025	0.0084	0.9916	69.44
20.5	75,350,150	627,708	0.0083	0.9917	68.86
21.5	71,828,041	783,298	0.0109	0.9891	68.29
22.5	69,097,687	645,351	0.0093	0.9907	67.55
23.5	66,275,145	692,392	0.0104	0.9896	66.91
24.5	64,233,298	735,940	0.0115	0.9885	66.22
25.5	61,654,313	610,967	0.0099	0.9901	65.46
26.5	56,108,578	1,087,343	0.0194	0.9806	64.81
27.5	50,601,750	726,433	0.0144	0.9856	63.55
28.5	47,748,353	674,045	0.0141	0.9859	62.64
29.5	43,371,256	628,702	0.0145	0.9855	61.76
30.5	37,665,510	756,677	0.0201	0.9799	60.86
31.5	33,375,566	608,337	0.0182	0.9818	59.64
32.5	29,845,923	513,846	0.0172	0.9828	58.55
33.5	27,208,412	558,032	0.0205	0.9795	57.54
34.5	24,812,999	539,432	0.0217	0.9783	56.36
35.5	21,800,493	413,784	0.0190	0.9810	55.14
36.5	19,557,425	375,941	0.0192	0.9808	54.09
37.5	17,260,866	345,236	0.0200	0.9800	53.05
38.5	16,915,630	300,208	0.0177	0.9823	51.99

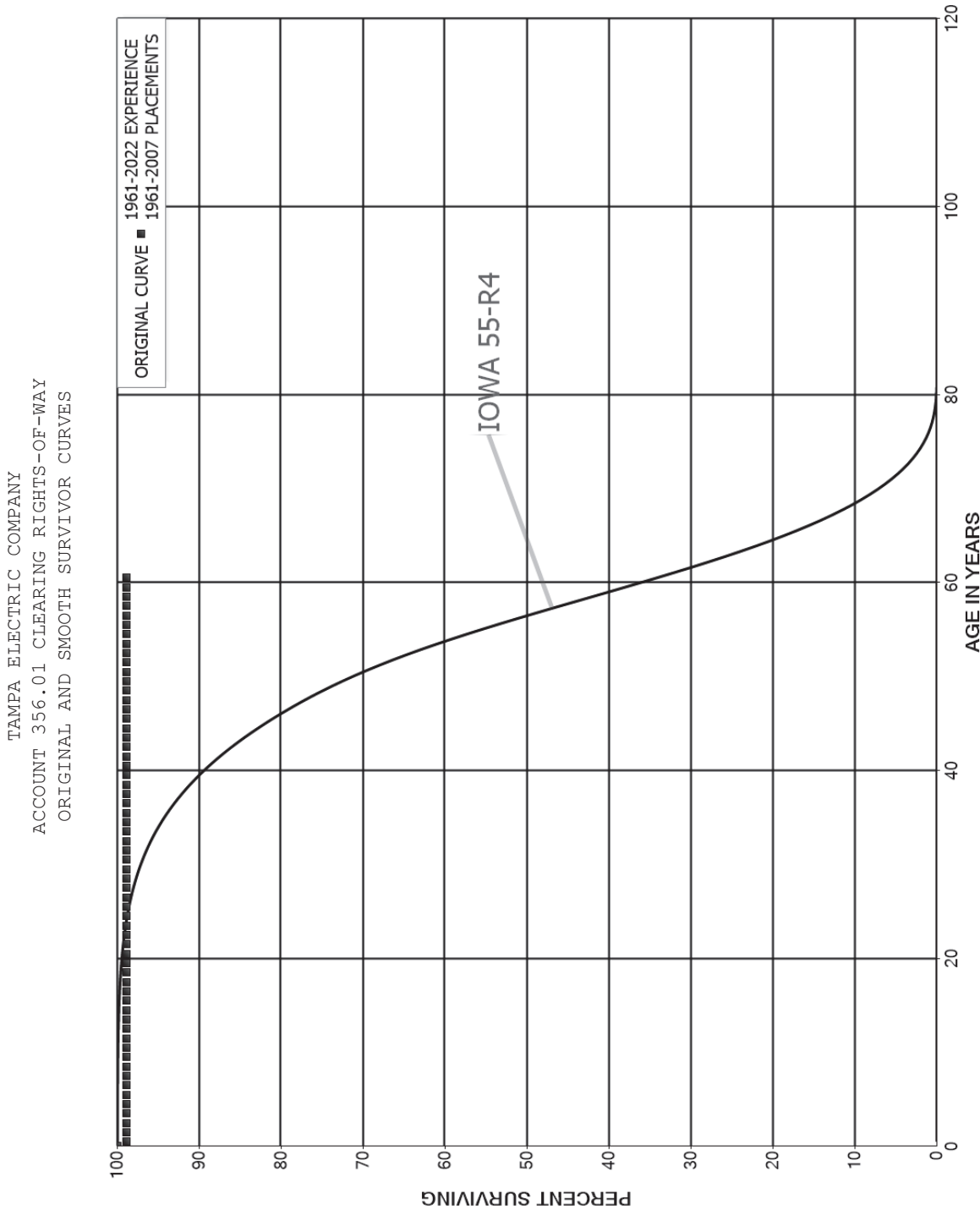
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TAMPA ELECTRIC COMPANY

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1923-2022			EXPERIENCE BAND 1922-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	15,287,021	286,076	0.0187	0.9813	51.07	
40.5	13,445,298	250,902	0.0187	0.9813	50.11	
41.5	11,827,711	239,025	0.0202	0.9798	49.18	
42.5	10,993,257	209,924	0.0191	0.9809	48.18	
43.5	9,723,425	179,810	0.0185	0.9815	47.26	
44.5	9,244,320	151,055	0.0163	0.9837	46.39	
45.5	8,782,238	107,918	0.0123	0.9877	45.63	
46.5	6,644,108	92,189	0.0139	0.9861	45.07	
47.5	4,949,531	69,610	0.0141	0.9859	44.44	
48.5	4,428,428	56,239	0.0127	0.9873	43.82	
49.5	3,632,313	45,203	0.0124	0.9876	43.26	
50.5	3,173,473	31,040	0.0098	0.9902	42.72	
51.5	2,553,444	14,242	0.0056	0.9944	42.31	
52.5	2,266,050	11,903	0.0053	0.9947	42.07	
53.5	1,985,253	7,583	0.0038	0.9962	41.85	
54.5	1,825,177	3,466	0.0019	0.9981	41.69	
55.5	1,616,875	2,591	0.0016	0.9984	41.61	
56.5	1,470,213	1,802	0.0012	0.9988	41.54	
57.5	1,234,838	1,031	0.0008	0.9992	41.49	
58.5	1,076,536		0.0000	1.0000	41.46	
59.5	642,007		0.0000	1.0000	41.46	
60.5	529,994		0.0000	1.0000	41.46	
61.5	372,650		0.0000	1.0000	41.46	
62.5	317,911		0.0000	1.0000	41.46	
63.5	236,045		0.0000	1.0000	41.46	
64.5	144,206		0.0000	1.0000	41.46	
65.5	68,929		0.0000	1.0000	41.46	
66.5	55,486		0.0000	1.0000	41.46	
67.5	30,812		0.0000	1.0000	41.46	
68.5	8,098		0.0000	1.0000	41.46	
69.5	4,432		0.0000	1.0000	41.46	
70.5	3,243		0.0000	1.0000	41.46	
71.5	1,681		0.0000	1.0000	41.46	
72.5					41.46	



TAMPA ELECTRIC COMPANY

ACCOUNT 356.01 CLEARING RIGHTS-OF-WAY

ORIGINAL LIFE TABLE

PLACEMENT BAND 1961-2007			EXPERIENCE BAND 1961-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,135,972	24,406	0.0114	0.9886	100.00
0.5	2,110,610		0.0000	1.0000	98.86
1.5	2,110,610		0.0000	1.0000	98.86
2.5	2,110,610		0.0000	1.0000	98.86
3.5	2,110,610		0.0000	1.0000	98.86
4.5	2,110,610		0.0000	1.0000	98.86
5.5	2,110,610		0.0000	1.0000	98.86
6.5	2,110,610		0.0000	1.0000	98.86
7.5	2,110,610		0.0000	1.0000	98.86
8.5	2,110,610		0.0000	1.0000	98.86
9.5	2,110,610		0.0000	1.0000	98.86
10.5	2,110,610		0.0000	1.0000	98.86
11.5	2,110,610		0.0000	1.0000	98.86
12.5	2,110,610		0.0000	1.0000	98.86
13.5	2,110,610		0.0000	1.0000	98.86
14.5	2,110,610		0.0000	1.0000	98.86
15.5	2,110,610		0.0000	1.0000	98.86
16.5	2,110,610		0.0000	1.0000	98.86
17.5	2,110,610		0.0000	1.0000	98.86
18.5	2,110,610		0.0000	1.0000	98.86
19.5	2,110,610		0.0000	1.0000	98.86
20.5	2,110,610		0.0000	1.0000	98.86
21.5	2,110,610		0.0000	1.0000	98.86
22.5	2,110,610		0.0000	1.0000	98.86
23.5	2,110,610		0.0000	1.0000	98.86
24.5	2,110,610		0.0000	1.0000	98.86
25.5	2,110,610		0.0000	1.0000	98.86
26.5	1,796,941		0.0000	1.0000	98.86
27.5	1,796,941		0.0000	1.0000	98.86
28.5	1,796,941		0.0000	1.0000	98.86
29.5	1,796,941		0.0000	1.0000	98.86
30.5	1,796,941		0.0000	1.0000	98.86
31.5	1,591,473		0.0000	1.0000	98.86
32.5	1,591,473		0.0000	1.0000	98.86
33.5	1,591,473		0.0000	1.0000	98.86
34.5	1,410,888		0.0000	1.0000	98.86
35.5	1,410,888		0.0000	1.0000	98.86
36.5	1,377,318		0.0000	1.0000	98.86
37.5	1,341,460		0.0000	1.0000	98.86
38.5	1,274,078		0.0000	1.0000	98.86



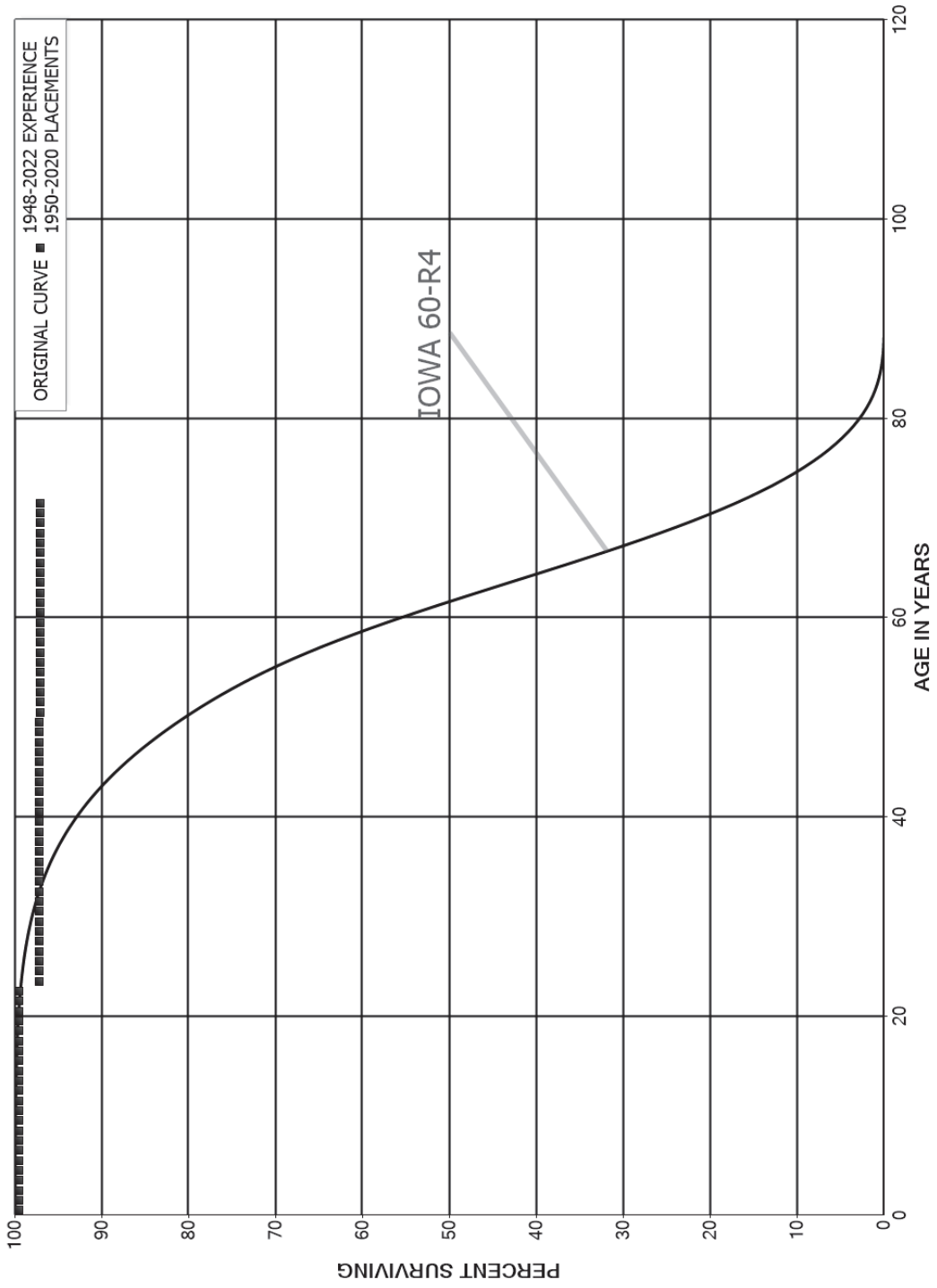
TAMPA ELECTRIC COMPANY

ACCOUNT 356.01 CLEARING RIGHTS-OF-WAY

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1961-2007			EXPERIENCE BAND 1961-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,135,788		0.0000	1.0000	98.86
40.5	1,128,863		0.0000	1.0000	98.86
41.5	1,127,885		0.0000	1.0000	98.86
42.5	1,121,804		0.0000	1.0000	98.86
43.5	1,121,582		0.0000	1.0000	98.86
44.5	1,103,948		0.0000	1.0000	98.86
45.5	1,103,948		0.0000	1.0000	98.86
46.5	1,032,444		0.0000	1.0000	98.86
47.5	904,711		0.0000	1.0000	98.86
48.5	846,294		0.0000	1.0000	98.86
49.5	773,379		0.0000	1.0000	98.86
50.5	773,379		0.0000	1.0000	98.86
51.5	556,375		0.0000	1.0000	98.86
52.5	532,710		0.0000	1.0000	98.86
53.5	521,634		0.0000	1.0000	98.86
54.5	498,560		0.0000	1.0000	98.86
55.5	495,540		0.0000	1.0000	98.86
56.5	491,940		0.0000	1.0000	98.86
57.5	396,220		0.0000	1.0000	98.86
58.5	250,252		0.0000	1.0000	98.86
59.5	53,947		0.0000	1.0000	98.86
60.5	41,586		0.0000	1.0000	98.86
61.5					98.86

TAMPA ELECTRIC COMPANY  
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TAMPA ELECTRIC COMPANY

ACCOUNT 357.00 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE

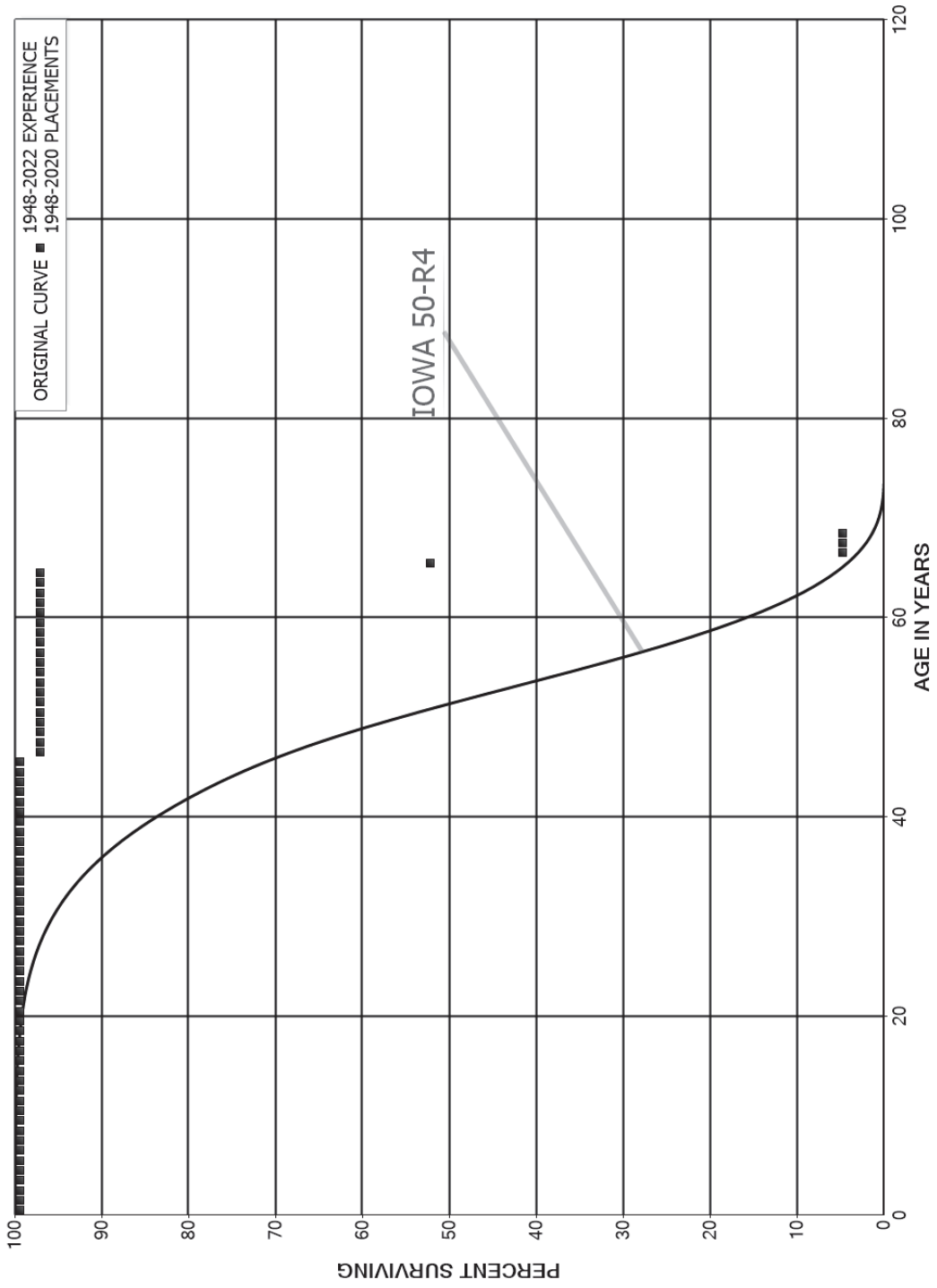
PLACEMENT BAND 1950-2020			EXPERIENCE BAND 1948-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	10,573,510	46,835	0.0044	0.9956	100.00
0.5	4,417,413		0.0000	1.0000	99.56
1.5	4,417,413		0.0000	1.0000	99.56
2.5	3,682,852		0.0000	1.0000	99.56
3.5	3,682,852		0.0000	1.0000	99.56
4.5	3,682,852		0.0000	1.0000	99.56
5.5	3,533,303		0.0000	1.0000	99.56
6.5	3,533,303		0.0000	1.0000	99.56
7.5	3,533,303		0.0000	1.0000	99.56
8.5	3,533,303		0.0000	1.0000	99.56
9.5	3,533,303		0.0000	1.0000	99.56
10.5	3,533,303		0.0000	1.0000	99.56
11.5	3,533,303		0.0000	1.0000	99.56
12.5	3,533,303		0.0000	1.0000	99.56
13.5	3,533,303		0.0000	1.0000	99.56
14.5	3,533,303		0.0000	1.0000	99.56
15.5	3,533,303		0.0000	1.0000	99.56
16.5	3,533,303		0.0000	1.0000	99.56
17.5	3,533,303		0.0000	1.0000	99.56
18.5	3,533,303		0.0000	1.0000	99.56
19.5	3,533,303		0.0000	1.0000	99.56
20.5	3,533,303		0.0000	1.0000	99.56
21.5	3,533,303		0.0000	1.0000	99.56
22.5	3,533,303	84,461	0.0239	0.9761	99.56
23.5	3,448,843		0.0000	1.0000	97.18
24.5	3,448,843		0.0000	1.0000	97.18
25.5	3,448,843		0.0000	1.0000	97.18
26.5	3,448,843		0.0000	1.0000	97.18
27.5	3,448,843		0.0000	1.0000	97.18
28.5	688,032		0.0000	1.0000	97.18
29.5	688,032		0.0000	1.0000	97.18
30.5	688,032		0.0000	1.0000	97.18
31.5	688,032		0.0000	1.0000	97.18
32.5	688,032		0.0000	1.0000	97.18
33.5	688,032		0.0000	1.0000	97.18
34.5	688,032		0.0000	1.0000	97.18
35.5	688,032		0.0000	1.0000	97.18
36.5	684,619		0.0000	1.0000	97.18
37.5	670,456		0.0000	1.0000	97.18
38.5	667,869		0.0000	1.0000	97.18

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 ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1950-2020			EXPERIENCE BAND 1948-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	667,869		0.0000	1.0000	97.18
40.5	667,869		0.0000	1.0000	97.18
41.5	667,869		0.0000	1.0000	97.18
42.5	667,869		0.0000	1.0000	97.18
43.5	667,869		0.0000	1.0000	97.18
44.5	667,869		0.0000	1.0000	97.18
45.5	667,869		0.0000	1.0000	97.18
46.5	667,869		0.0000	1.0000	97.18
47.5	667,869	49	0.0001	0.9999	97.18
48.5	667,820		0.0000	1.0000	97.17
49.5	667,820	539	0.0008	0.9992	97.17
50.5	667,281		0.0000	1.0000	97.09
51.5	566,657		0.0000	1.0000	97.09
52.5	566,657		0.0000	1.0000	97.09
53.5	566,657		0.0000	1.0000	97.09
54.5	563,510		0.0000	1.0000	97.09
55.5	563,510		0.0000	1.0000	97.09
56.5	563,510		0.0000	1.0000	97.09
57.5	563,510		0.0000	1.0000	97.09
58.5	563,510		0.0000	1.0000	97.09
59.5	563,510		0.0000	1.0000	97.09
60.5	560,412		0.0000	1.0000	97.09
61.5	560,412		0.0000	1.0000	97.09
62.5	560,412		0.0000	1.0000	97.09
63.5	237,210		0.0000	1.0000	97.09
64.5	237,210		0.0000	1.0000	97.09
65.5	237,210		0.0000	1.0000	97.09
66.5	237,210		0.0000	1.0000	97.09
67.5	237,210		0.0000	1.0000	97.09
68.5	237,210		0.0000	1.0000	97.09
69.5	237,210		0.0000	1.0000	97.09
70.5	237,210		0.0000	1.0000	97.09
71.5	123,614		0.0000	1.0000	97.09
72.5					97.09

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TAMPA ELECTRIC COMPANY

ACCOUNT 358.00 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1948-2020			EXPERIENCE BAND 1948-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	14,880,356	97,333	0.0065	0.9935	100.00
0.5	12,112,355		0.0000	1.0000	99.35
1.5	12,112,355		0.0000	1.0000	99.35
2.5	7,715,241		0.0000	1.0000	99.35
3.5	7,715,241		0.0000	1.0000	99.35
4.5	7,715,241		0.0000	1.0000	99.35
5.5	7,715,241		0.0000	1.0000	99.35
6.5	7,715,241		0.0000	1.0000	99.35
7.5	7,715,241		0.0000	1.0000	99.35
8.5	7,616,505		0.0000	1.0000	99.35
9.5	7,029,741		0.0000	1.0000	99.35
10.5	7,029,741		0.0000	1.0000	99.35
11.5	7,029,741		0.0000	1.0000	99.35
12.5	7,029,741		0.0000	1.0000	99.35
13.5	7,029,741		0.0000	1.0000	99.35
14.5	7,029,741		0.0000	1.0000	99.35
15.5	7,029,741		0.0000	1.0000	99.35
16.5	7,029,741		0.0000	1.0000	99.35
17.5	7,029,741		0.0000	1.0000	99.35
18.5	7,029,741		0.0000	1.0000	99.35
19.5	7,029,741		0.0000	1.0000	99.35
20.5	7,029,741		0.0000	1.0000	99.35
21.5	7,029,741		0.0000	1.0000	99.35
22.5	7,029,741		0.0000	1.0000	99.35
23.5	7,029,741		0.0000	1.0000	99.35
24.5	7,029,741		0.0000	1.0000	99.35
25.5	7,029,741		0.0000	1.0000	99.35
26.5	4,160,362		0.0000	1.0000	99.35
27.5	4,160,362		0.0000	1.0000	99.35
28.5	902,369		0.0000	1.0000	99.35
29.5	902,369		0.0000	1.0000	99.35
30.5	902,369		0.0000	1.0000	99.35
31.5	902,369		0.0000	1.0000	99.35
32.5	902,369		0.0000	1.0000	99.35
33.5	902,369		0.0000	1.0000	99.35
34.5	902,369		0.0000	1.0000	99.35
35.5	902,369		0.0000	1.0000	99.35
36.5	902,369		0.0000	1.0000	99.35
37.5	902,369		0.0000	1.0000	99.35
38.5	902,369		0.0000	1.0000	99.35

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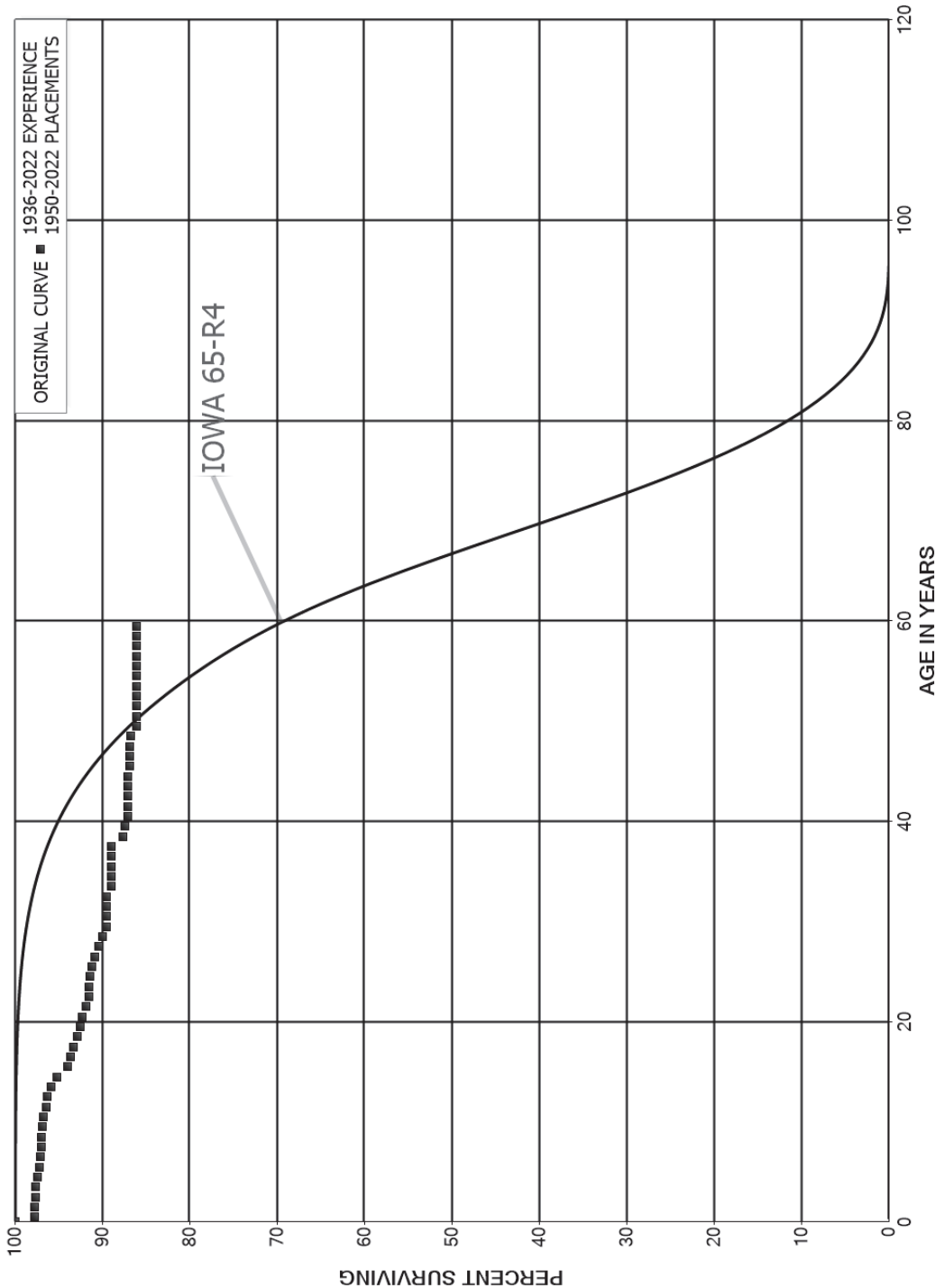
TAMPA ELECTRIC COMPANY

ACCOUNT 358.00 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1948-2020			EXPERIENCE BAND 1948-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	902,369		0.0000	1.0000	99.35
40.5	902,369		0.0000	1.0000	99.35
41.5	902,369		0.0000	1.0000	99.35
42.5	902,369		0.0000	1.0000	99.35
43.5	902,369		0.0000	1.0000	99.35
44.5	902,369		0.0000	1.0000	99.35
45.5	902,369	20,495	0.0227	0.9773	99.35
46.5	867,485		0.0000	1.0000	97.09
47.5	759,581		0.0000	1.0000	97.09
48.5	759,581		0.0000	1.0000	97.09
49.5	759,581		0.0000	1.0000	97.09
50.5	759,581		0.0000	1.0000	97.09
51.5	673,468		0.0000	1.0000	97.09
52.5	673,468		0.0000	1.0000	97.09
53.5	576,155		0.0000	1.0000	97.09
54.5	548,770		0.0000	1.0000	97.09
55.5	548,770		0.0000	1.0000	97.09
56.5	548,770		0.0000	1.0000	97.09
57.5	548,770		0.0000	1.0000	97.09
58.5	548,770		0.0000	1.0000	97.09
59.5	545,456		0.0000	1.0000	97.09
60.5	543,571		0.0000	1.0000	97.09
61.5	543,571		0.0000	1.0000	97.09
62.5	543,571		0.0000	1.0000	97.09
63.5	304,596		0.0000	1.0000	97.09
64.5	304,596	141,041	0.4630	0.5370	97.09
65.5	163,555	148,754	0.9095	0.0905	52.13
66.5	14,802		0.0000	1.0000	4.72
67.5	14,802		0.0000	1.0000	4.72
68.5	14,802		0.0000	1.0000	4.72
69.5	14,802		0.0000	1.0000	4.72
70.5	14,802		0.0000	1.0000	4.72
71.5	14,802		0.0000	1.0000	4.72
72.5					4.72

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TAMPA ELECTRIC COMPANY

ACCOUNT 359.00 ROADS AND TRAILS

ORIGINAL LIFE TABLE

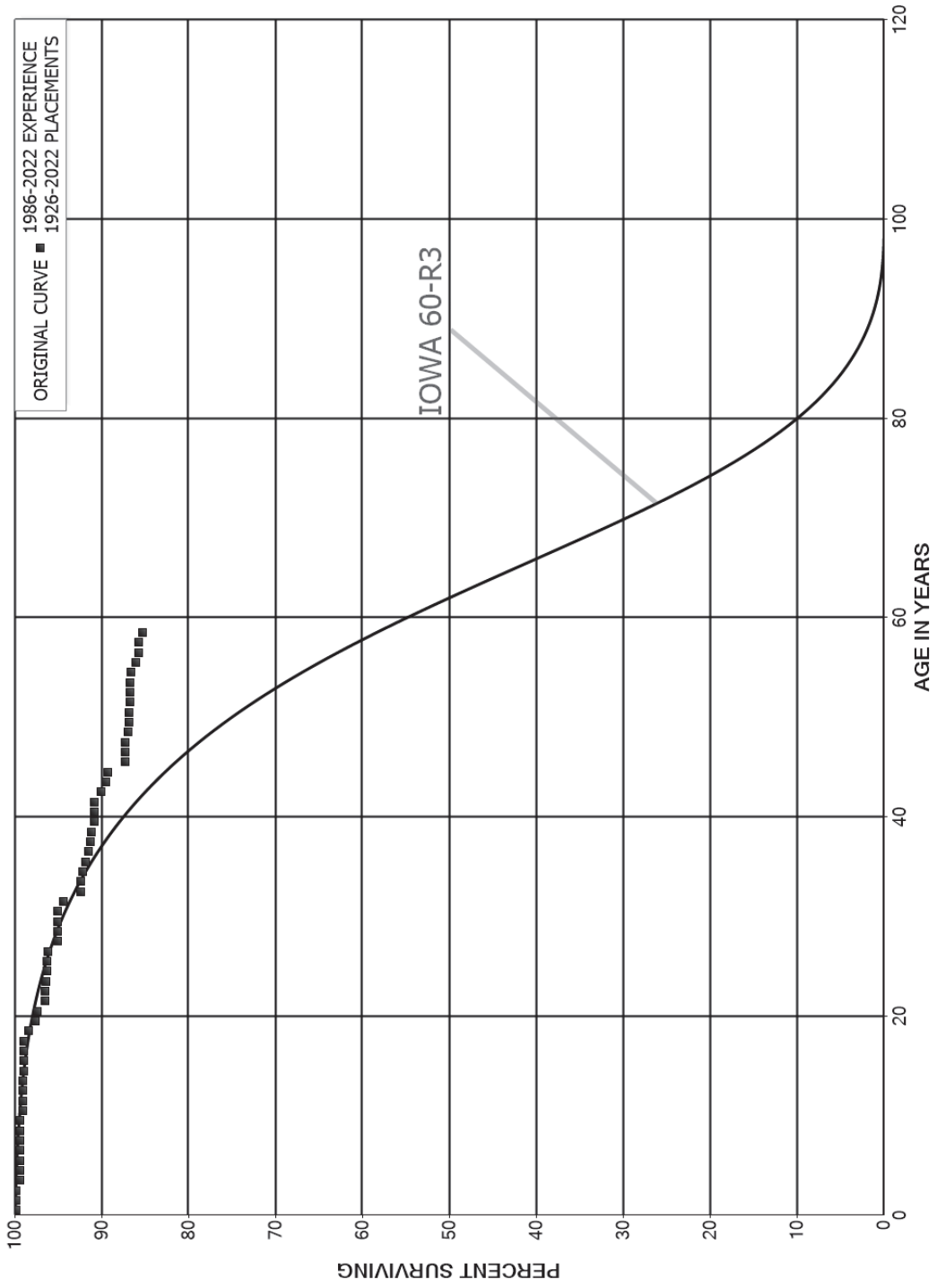
PLACEMENT BAND 1950-2022			EXPERIENCE BAND 1936-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	17,219,954	388,955	0.0226	0.9774	100.00
0.5	16,281,800	3,204	0.0002	0.9998	97.74
1.5	16,045,459	10,082	0.0006	0.9994	97.72
2.5	15,929,142	14,665	0.0009	0.9991	97.66
3.5	15,725,743	24,834	0.0016	0.9984	97.57
4.5	15,303,888	41,975	0.0027	0.9973	97.42
5.5	14,789,037	4,875	0.0003	0.9997	97.15
6.5	14,566,310	16,659	0.0011	0.9989	97.12
7.5	14,252,594	16,608	0.0012	0.9988	97.01
8.5	5,691,242	1,533	0.0003	0.9997	96.89
9.5	5,505,175	7,896	0.0014	0.9986	96.87
10.5	5,290,196	15,352	0.0029	0.9971	96.73
11.5	5,128,518	5,824	0.0011	0.9989	96.45
12.5	4,918,800	27,090	0.0055	0.9945	96.34
13.5	4,790,827	31,843	0.0066	0.9934	95.81
14.5	4,526,072	55,323	0.0122	0.9878	95.17
15.5	4,337,333	18,419	0.0042	0.9958	94.01
16.5	4,138,510	13,672	0.0033	0.9967	93.61
17.5	3,868,075	17,808	0.0046	0.9954	93.30
18.5	3,569,121	13,815	0.0039	0.9961	92.87
19.5	3,377,951	7,184	0.0021	0.9979	92.51
20.5	3,173,654	15,476	0.0049	0.9951	92.31
21.5	2,985,511	12,028	0.0040	0.9960	91.86
22.5	2,766,864	907	0.0003	0.9997	91.49
23.5	2,584,379	3,022	0.0012	0.9988	91.46
24.5	2,540,763	5,489	0.0022	0.9978	91.36
25.5	2,486,444	7,346	0.0030	0.9970	91.16
26.5	2,320,275	11,982	0.0052	0.9948	90.89
27.5	2,197,285	10,282	0.0047	0.9953	90.42
28.5	2,163,721	12,126	0.0056	0.9944	90.00
29.5	2,034,016	600	0.0003	0.9997	89.49
30.5	2,005,159		0.0000	1.0000	89.47
31.5	1,670,622		0.0000	1.0000	89.47
32.5	1,582,768	9,275	0.0059	0.9941	89.47
33.5	1,371,881		0.0000	1.0000	88.94
34.5	1,359,826		0.0000	1.0000	88.94
35.5	1,294,962		0.0000	1.0000	88.94
36.5	1,286,318	152	0.0001	0.9999	88.94
37.5	1,116,997	16,814	0.0151	0.9849	88.93
38.5	946,777	1,610	0.0017	0.9983	87.59

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PLACEMENT BAND 1950-2022			EXPERIENCE BAND 1936-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	939,550	3,918	0.0042	0.9958	87.44	
40.5	888,466		0.0000	1.0000	87.08	
41.5	883,556		0.0000	1.0000	87.08	
42.5	883,556		0.0000	1.0000	87.08	
43.5	883,556		0.0000	1.0000	87.08	
44.5	883,556	2,448	0.0028	0.9972	87.08	
45.5	837,457		0.0000	1.0000	86.84	
46.5	493,670		0.0000	1.0000	86.84	
47.5	493,112	431	0.0009	0.9991	86.84	
48.5	488,451	3,669	0.0075	0.9925	86.76	
49.5	460,565		0.0000	1.0000	86.11	
50.5	460,565		0.0000	1.0000	86.11	
51.5	350,637		0.0000	1.0000	86.11	
52.5	348,661		0.0000	1.0000	86.11	
53.5	314,647		0.0000	1.0000	86.11	
54.5	297,087		0.0000	1.0000	86.11	
55.5	297,087		0.0000	1.0000	86.11	
56.5	253,627		0.0000	1.0000	86.11	
57.5	227,014		0.0000	1.0000	86.11	
58.5	198,215		0.0000	1.0000	86.11	
59.5	100,857	321	0.0032	0.9968	86.11	
60.5	91,594		0.0000	1.0000	85.84	
61.5	68,971		0.0000	1.0000	85.84	
62.5	64,723		0.0000	1.0000	85.84	
63.5	64,723		0.0000	1.0000	85.84	
64.5	47,462		0.0000	1.0000	85.84	
65.5	47,462		0.0000	1.0000	85.84	
66.5	47,462		0.0000	1.0000	85.84	
67.5	32,037		0.0000	1.0000	85.84	
68.5					85.84	

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 ORIGINAL AND SMOOTH SURVIVOR CURVES



TAMPA ELECTRIC COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1926-2022			EXPERIENCE BAND 1986-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	12,517,696	18,209	0.0015	0.9985	100.00
0.5	12,210,121		0.0000	1.0000	99.85
1.5	11,156,353		0.0000	1.0000	99.85
2.5	11,611,375	50,963	0.0044	0.9956	99.85
3.5	8,892,787		0.0000	1.0000	99.42
4.5	7,068,330		0.0000	1.0000	99.42
5.5	8,514,407		0.0000	1.0000	99.42
6.5	8,484,674		0.0000	1.0000	99.42
7.5	9,871,683	2,458	0.0002	0.9998	99.42
8.5	9,970,899	2,000	0.0002	0.9998	99.39
9.5	9,796,466	29,554	0.0030	0.9970	99.37
10.5	9,362,856		0.0000	1.0000	99.07
11.5	9,075,610		0.0000	1.0000	99.07
12.5	9,252,409	3,812	0.0004	0.9996	99.07
13.5	9,605,429	2,344	0.0002	0.9998	99.03
14.5	8,196,874	3,825	0.0005	0.9995	99.01
15.5	6,704,145		0.0000	1.0000	98.96
16.5	5,864,999		0.0000	1.0000	98.96
17.5	4,825,864	28,584	0.0059	0.9941	98.96
18.5	5,019,674	39,117	0.0078	0.9922	98.37
19.5	5,196,633	8,492	0.0016	0.9984	97.61
20.5	5,290,288	49,145	0.0093	0.9907	97.45
21.5	5,376,509	3,437	0.0006	0.9994	96.54
22.5	4,756,811	4,535	0.0010	0.9990	96.48
23.5	4,195,166	4,158	0.0010	0.9990	96.39
24.5	4,209,574		0.0000	1.0000	96.29
25.5	3,945,179	2,993	0.0008	0.9992	96.29
26.5	4,222,582	48,747	0.0115	0.9885	96.22
27.5	4,271,211		0.0000	1.0000	95.11
28.5	3,877,904		0.0000	1.0000	95.11
29.5	3,782,084	3,616	0.0010	0.9990	95.11
30.5	3,315,014	20,643	0.0062	0.9938	95.02
31.5	3,179,881	67,908	0.0214	0.9786	94.43
32.5	3,179,470	995	0.0003	0.9997	92.41
33.5	3,162,436	7,028	0.0022	0.9978	92.38
34.5	2,689,252	9,352	0.0035	0.9965	92.18
35.5	2,332,208	8,184	0.0035	0.9965	91.86
36.5	1,801,114	5,156	0.0029	0.9971	91.53
37.5	1,639,838	1,102	0.0007	0.9993	91.27
38.5	1,508,538	6,080	0.0040	0.9960	91.21

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TAMPA ELECTRIC COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

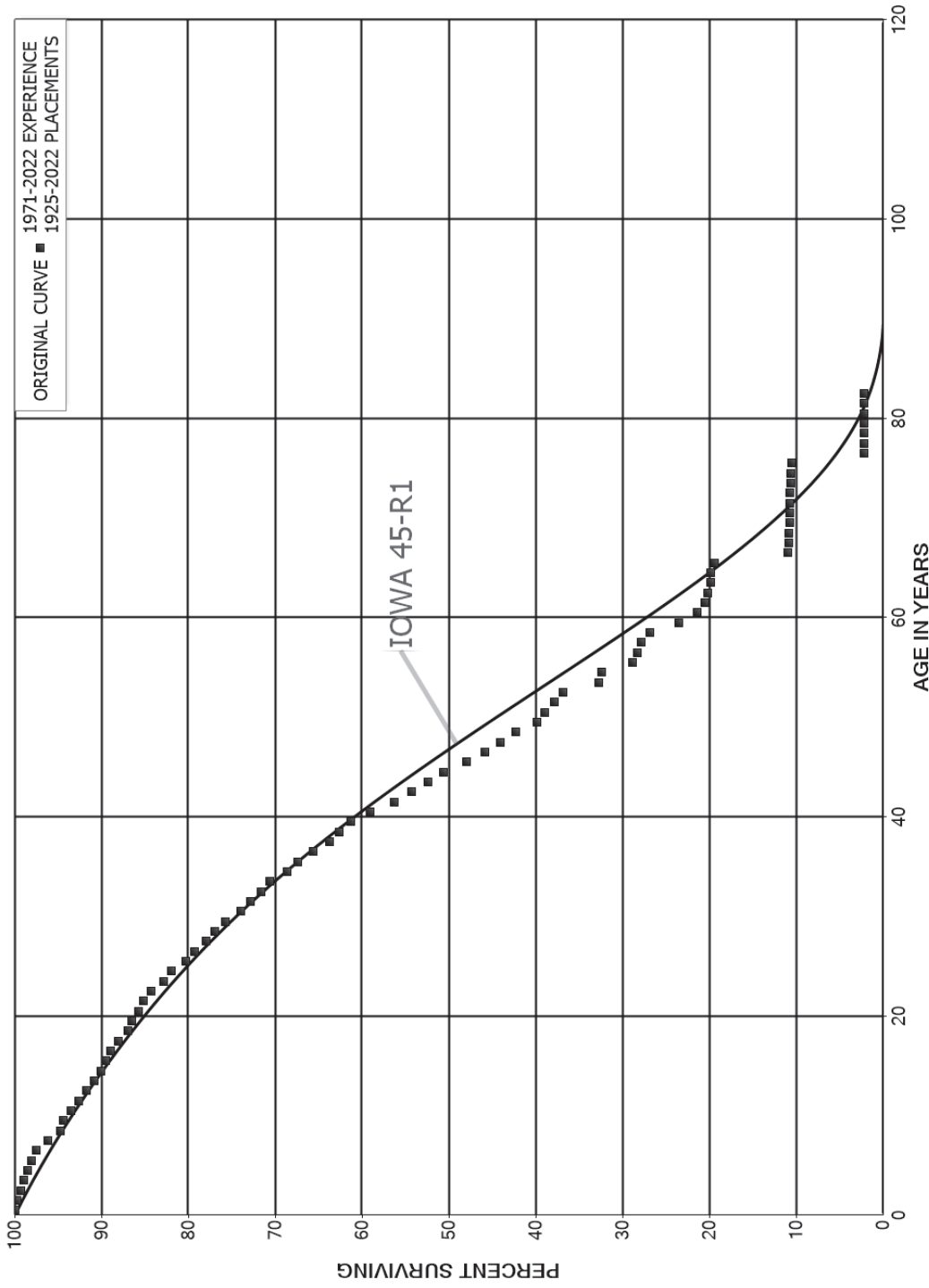
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2022			EXPERIENCE BAND 1986-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	1,173,535	447	0.0004	0.9996	90.84	
40.5	1,071,036		0.0000	1.0000	90.81	
41.5	1,099,733	8,862	0.0081	0.9919	90.81	
42.5	1,092,294	6,810	0.0062	0.9938	90.08	
43.5	1,245,988	3,695	0.0030	0.9970	89.51	
44.5	1,334,281	29,987	0.0225	0.9775	89.25	
45.5	1,339,703	104	0.0001	0.9999	87.24	
46.5	1,305,726		0.0000	1.0000	87.24	
47.5	1,228,395	3,529	0.0029	0.9971	87.24	
48.5	1,211,857	1,440	0.0012	0.9988	86.99	
49.5	1,120,954		0.0000	1.0000	86.88	
50.5	887,160	1,507	0.0017	0.9983	86.88	
51.5	706,877		0.0000	1.0000	86.74	
52.5	526,871		0.0000	1.0000	86.74	
53.5	440,652	631	0.0014	0.9986	86.74	
54.5	398,368	2,696	0.0068	0.9932	86.61	
55.5	319,993	948	0.0030	0.9970	86.02	
56.5	316,530		0.0000	1.0000	85.77	
57.5	252,544	1,544	0.0061	0.9939	85.77	
58.5	243,096	241	0.0010	0.9990	85.25	
59.5	225,765	1,214	0.0054	0.9946	85.16	
60.5	198,680		0.0000	1.0000	84.70	
61.5	175,199		0.0000	1.0000	84.70	
62.5	142,590		0.0000	1.0000	84.70	
63.5	102,592		0.0000	1.0000	84.70	
64.5	96,778	3,692	0.0382	0.9618	84.70	
65.5	78,713	500	0.0064	0.9936	81.47	
66.5	75,402	2,500	0.0332	0.9668	80.95	
67.5	67,175		0.0000	1.0000	78.27	
68.5	23,299		0.0000	1.0000	78.27	
69.5	23,299		0.0000	1.0000	78.27	
70.5	22,988		0.0000	1.0000	78.27	
71.5	22,988	441	0.0192	0.9808	78.27	
72.5	10,285		0.0000	1.0000	76.77	
73.5	8,974		0.0000	1.0000	76.77	
74.5	5,797	468	0.0807	0.9193	76.77	
75.5	940		0.0000	1.0000	70.57	
76.5	302		0.0000	1.0000	70.57	
77.5					70.57	
78.5						

TAMPA ELECTRIC COMPANY  
 ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS  
 ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2022			EXPERIENCE BAND 1986-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5					
80.5					
81.5					
82.5					
83.5					
84.5					
85.5					
86.5					
87.5	3,067		0.0000		
88.5	3,067		0.0000		
89.5	3,067		0.0000		
90.5	3,067	1,238	0.4038		
91.5	1,829	461	0.2519		
92.5	1,368		0.0000		
93.5	1,368		0.0000		
94.5	1,368		0.0000		
95.5	1,368		0.0000		
96.5					

TAMPA ELECTRIC COMPANY  
 ACCOUNT 362.00 STATION EQUIPMENT  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



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TAMPA ELECTRIC COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1925-2022			EXPERIENCE BAND 1971-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	360,208,072	89,145	0.0002	0.9998	100.00
0.5	330,120,818	926,653	0.0028	0.9972	99.98
1.5	311,573,259	1,373,080	0.0044	0.9956	99.69
2.5	306,695,597	1,073,998	0.0035	0.9965	99.26
3.5	288,802,319	1,137,562	0.0039	0.9961	98.91
4.5	277,068,529	1,191,531	0.0043	0.9957	98.52
5.5	258,378,176	1,659,010	0.0064	0.9936	98.09
6.5	241,351,759	3,125,033	0.0129	0.9871	97.46
7.5	230,935,408	3,450,278	0.0149	0.9851	96.20
8.5	218,264,737	941,545	0.0043	0.9957	94.77
9.5	205,909,420	1,826,484	0.0089	0.9911	94.36
10.5	198,703,905	1,868,071	0.0094	0.9906	93.52
11.5	188,172,482	1,779,020	0.0095	0.9905	92.64
12.5	179,058,515	1,891,084	0.0106	0.9894	91.76
13.5	166,295,526	1,423,195	0.0086	0.9914	90.80
14.5	153,136,174	849,672	0.0055	0.9945	90.02
15.5	143,853,105	882,568	0.0061	0.9939	89.52
16.5	137,154,676	1,368,792	0.0100	0.9900	88.97
17.5	129,512,044	1,687,326	0.0130	0.9870	88.08
18.5	126,022,517	674,294	0.0054	0.9946	86.93
19.5	121,467,923	1,051,952	0.0087	0.9913	86.47
20.5	114,594,279	796,944	0.0070	0.9930	85.72
21.5	108,176,406	1,034,320	0.0096	0.9904	85.12
22.5	101,918,081	1,782,116	0.0175	0.9825	84.31
23.5	95,655,059	1,021,103	0.0107	0.9893	82.84
24.5	90,709,391	1,787,434	0.0197	0.9803	81.95
25.5	84,818,971	1,131,254	0.0133	0.9867	80.34
26.5	82,728,420	1,358,415	0.0164	0.9836	79.27
27.5	79,160,930	1,013,741	0.0128	0.9872	77.96
28.5	75,155,964	1,241,216	0.0165	0.9835	76.97
29.5	71,036,308	1,593,763	0.0224	0.9776	75.69
30.5	62,551,694	1,005,076	0.0161	0.9839	74.00
31.5	57,188,797	955,668	0.0167	0.9833	72.81
32.5	53,570,004	759,648	0.0142	0.9858	71.59
33.5	50,326,922	1,379,452	0.0274	0.9726	70.58
34.5	46,016,313	801,482	0.0174	0.9826	68.64
35.5	40,820,828	1,091,297	0.0267	0.9733	67.45
36.5	34,880,405	1,023,025	0.0293	0.9707	65.64
37.5	31,414,863	544,488	0.0173	0.9827	63.72
38.5	28,725,839	605,192	0.0211	0.9789	62.61



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ACCOUNT 362.00 STATION EQUIPMENT  
ORIGINAL LIFE TABLE, CONT.

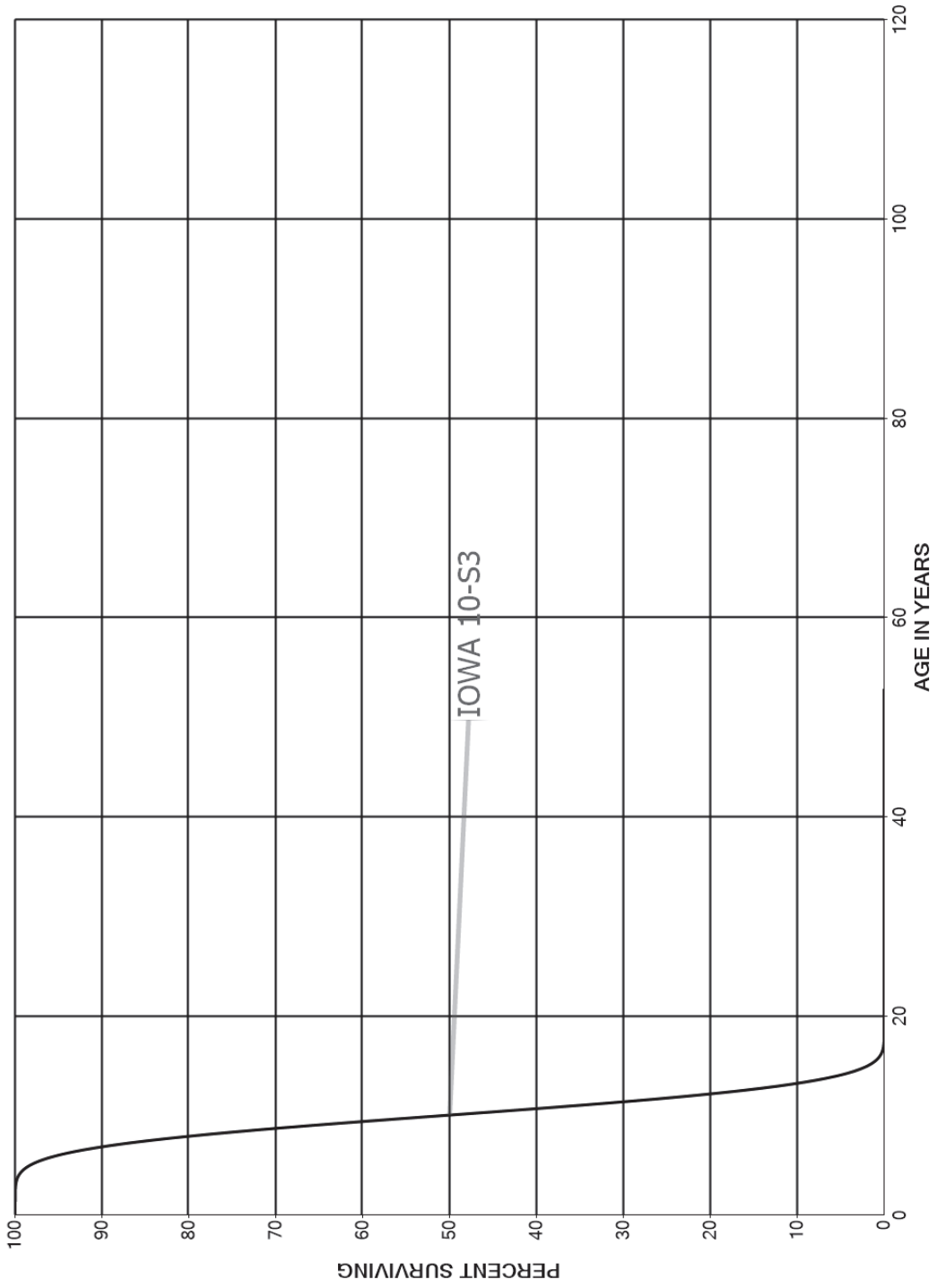
PLACEMENT BAND 1925-2022			EXPERIENCE BAND 1971-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	25,054,616	932,905	0.0372	0.9628	61.29
40.5	22,905,496	1,051,664	0.0459	0.9541	59.01
41.5	19,536,901	710,665	0.0364	0.9636	56.30
42.5	17,838,345	599,910	0.0336	0.9664	54.25
43.5	16,804,125	567,683	0.0338	0.9662	52.43
44.5	15,812,976	826,904	0.0523	0.9477	50.66
45.5	13,987,951	633,682	0.0453	0.9547	48.01
46.5	11,641,297	452,456	0.0389	0.9611	45.83
47.5	9,688,576	394,932	0.0408	0.9592	44.05
48.5	8,830,395	517,591	0.0586	0.9414	42.26
49.5	8,012,702	171,382	0.0214	0.9786	39.78
50.5	6,596,372	192,493	0.0292	0.9708	38.93
51.5	5,965,951	147,364	0.0247	0.9753	37.79
52.5	5,034,808	557,740	0.1108	0.8892	36.86
53.5	3,759,253	45,284	0.0120	0.9880	32.78
54.5	3,366,589	370,072	0.1099	0.8901	32.38
55.5	2,601,688	50,447	0.0194	0.9806	28.82
56.5	2,404,699	34,592	0.0144	0.9856	28.26
57.5	2,170,433	79,903	0.0368	0.9632	27.86
58.5	1,926,469	236,214	0.1226	0.8774	26.83
59.5	1,641,381	147,037	0.0896	0.9104	23.54
60.5	1,471,939	66,266	0.0450	0.9550	21.43
61.5	1,346,587	20,411	0.0152	0.9848	20.47
62.5	1,267,455	20,622	0.0163	0.9837	20.16
63.5	1,012,918	2,186	0.0022	0.9978	19.83
64.5	889,759	18,604	0.0209	0.9791	19.79
65.5	801,964	350,616	0.4372	0.5628	19.37
66.5	393,318	2,735	0.0070	0.9930	10.90
67.5	368,316	409	0.0011	0.9989	10.83
68.5	321,264	3,381	0.0105	0.9895	10.82
69.5	302,244		0.0000	1.0000	10.70
70.5	298,277		0.0000	1.0000	10.70
71.5	296,662		0.0000	1.0000	10.70
72.5	269,351	1,512	0.0056	0.9944	10.70
73.5	255,394	349	0.0014	0.9986	10.64
74.5	116,411	1,400	0.0120	0.9880	10.63
75.5	81,535	64,456	0.7905	0.2095	10.50
76.5	6,427		0.0000	1.0000	2.20
77.5	6,135		0.0000	1.0000	2.20
78.5	6,135		0.0000	1.0000	2.20

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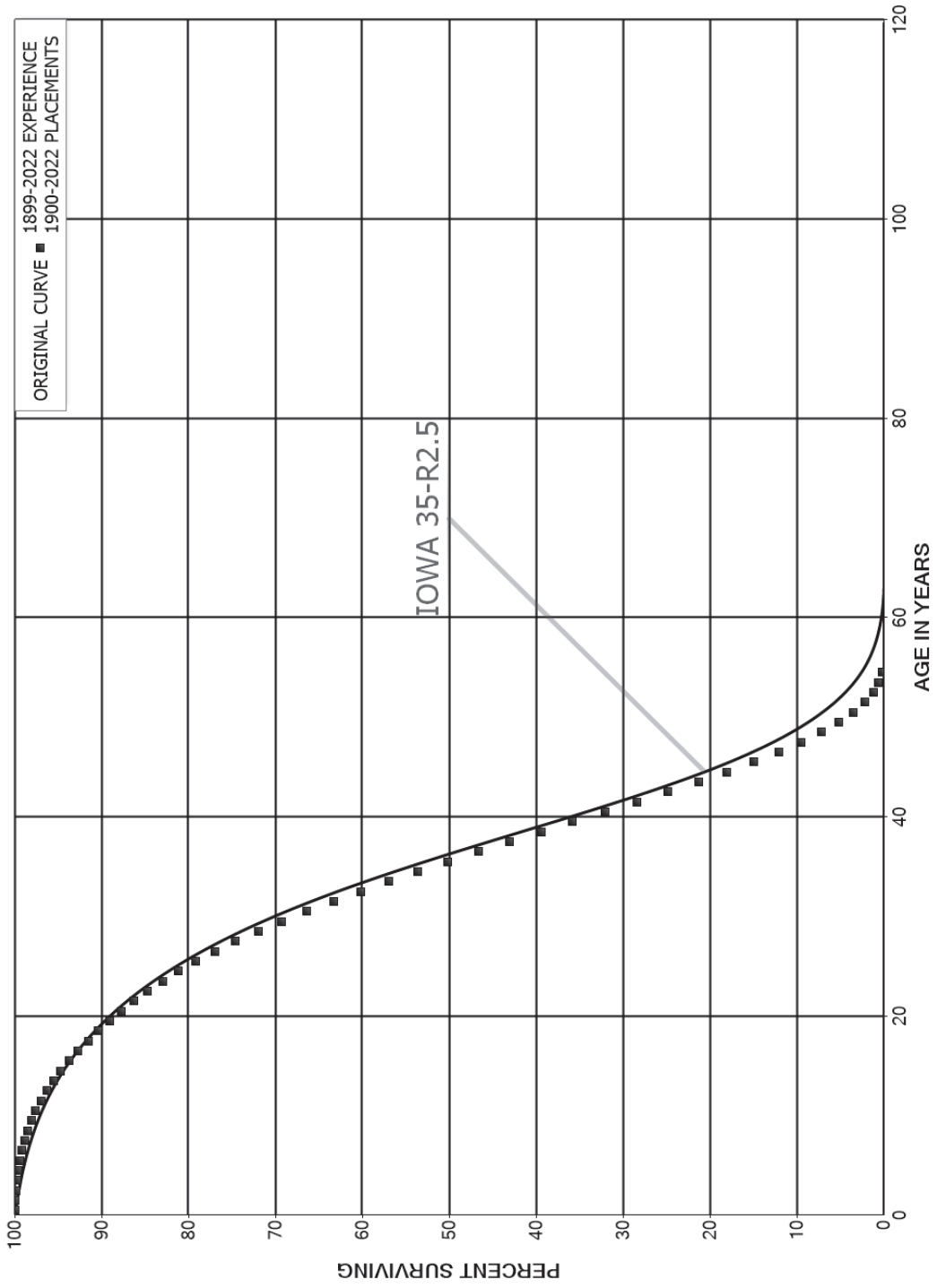
TAMPA ELECTRIC COMPANY  
 ACCOUNT 362.00 STATION EQUIPMENT  
 ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-2022			EXPERIENCE BAND 1971-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	6,135		0.0000	1.0000	2.20
80.5	4,687		0.0000	1.0000	2.20
81.5	4,687		0.0000	1.0000	2.20
82.5	4,687		0.0000	1.0000	2.20
83.5	4,687		0.0000	1.0000	2.20
84.5	4,687		0.0000	1.0000	2.20
85.5	4,687		0.0000	1.0000	2.20
86.5	4,687		0.0000	1.0000	2.20
87.5	1,619		0.0000	1.0000	2.20
88.5	1,619		0.0000	1.0000	2.20
89.5	1,619		0.0000	1.0000	2.20
90.5	1,619		0.0000	1.0000	2.20
91.5	1,619		0.0000	1.0000	2.20
92.5	1,439		0.0000	1.0000	2.20
93.5	1,439		0.0000	1.0000	2.20
94.5	1,439		0.0000	1.0000	2.20
95.5	1,439		0.0000	1.0000	2.20
96.5	1,439		0.0000	1.0000	2.20
97.5					2.20

TAMPA ELECTRIC COMPANY  
 ACCOUNT 363.00 ENERGY STORAGE EQUIPMENT  
 SMOOTH SURVIVOR CURVE



TAMPA ELECTRIC COMPANY  
 ACCOUNT 364.00 POLES, TOWERS AND FIXTURES  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



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TAMPA ELECTRIC COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2022			EXPERIENCE BAND 1899-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	460,806,854	117,778	0.0003	0.9997	100.00
0.5	432,904,762	277,681	0.0006	0.9994	99.97
1.5	416,316,411	359,207	0.0009	0.9991	99.91
2.5	413,506,454	470,449	0.0011	0.9989	99.82
3.5	383,125,472	572,270	0.0015	0.9985	99.71
4.5	370,208,865	697,261	0.0019	0.9981	99.56
5.5	361,630,833	842,942	0.0023	0.9977	99.37
6.5	337,239,938	981,943	0.0029	0.9971	99.14
7.5	330,391,665	1,153,743	0.0035	0.9965	98.85
8.5	304,517,013	1,297,884	0.0043	0.9957	98.51
9.5	280,856,291	1,443,706	0.0051	0.9949	98.09
10.5	266,164,062	1,608,401	0.0060	0.9940	97.58
11.5	255,941,143	1,784,913	0.0070	0.9930	96.99
12.5	244,576,271	1,946,946	0.0080	0.9920	96.32
13.5	230,353,902	2,082,167	0.0090	0.9910	95.55
14.5	214,420,431	2,174,059	0.0101	0.9899	94.69
15.5	199,045,865	2,242,385	0.0113	0.9887	93.73
16.5	189,707,265	2,290,008	0.0121	0.9879	92.67
17.5	178,577,771	2,323,074	0.0130	0.9870	91.55
18.5	168,449,127	2,358,551	0.0140	0.9860	90.36
19.5	160,365,916	2,402,192	0.0150	0.9850	89.10
20.5	151,365,147	2,493,771	0.0165	0.9835	87.76
21.5	141,590,744	2,607,658	0.0184	0.9816	86.32
22.5	132,860,504	2,721,378	0.0205	0.9795	84.73
23.5	124,462,256	2,775,735	0.0223	0.9777	82.99
24.5	115,371,007	2,833,856	0.0246	0.9754	81.14
25.5	106,615,072	2,928,509	0.0275	0.9725	79.15
26.5	97,628,389	3,032,804	0.0311	0.9689	76.97
27.5	90,246,422	3,114,687	0.0345	0.9655	74.58
28.5	81,547,949	3,082,053	0.0378	0.9622	72.01
29.5	72,898,383	3,056,745	0.0419	0.9581	69.29
30.5	64,439,110	2,960,187	0.0459	0.9541	66.38
31.5	58,604,792	2,918,532	0.0498	0.9502	63.33
32.5	51,306,856	2,725,079	0.0531	0.9469	60.18
33.5	43,596,012	2,556,414	0.0586	0.9414	56.98
34.5	37,526,562	2,410,049	0.0642	0.9358	53.64
35.5	31,155,384	2,220,205	0.0713	0.9287	50.20
36.5	27,261,664	2,091,146	0.0767	0.9233	46.62
37.5	22,791,571	1,906,106	0.0836	0.9164	43.04
38.5	18,926,439	1,752,473	0.0926	0.9074	39.44

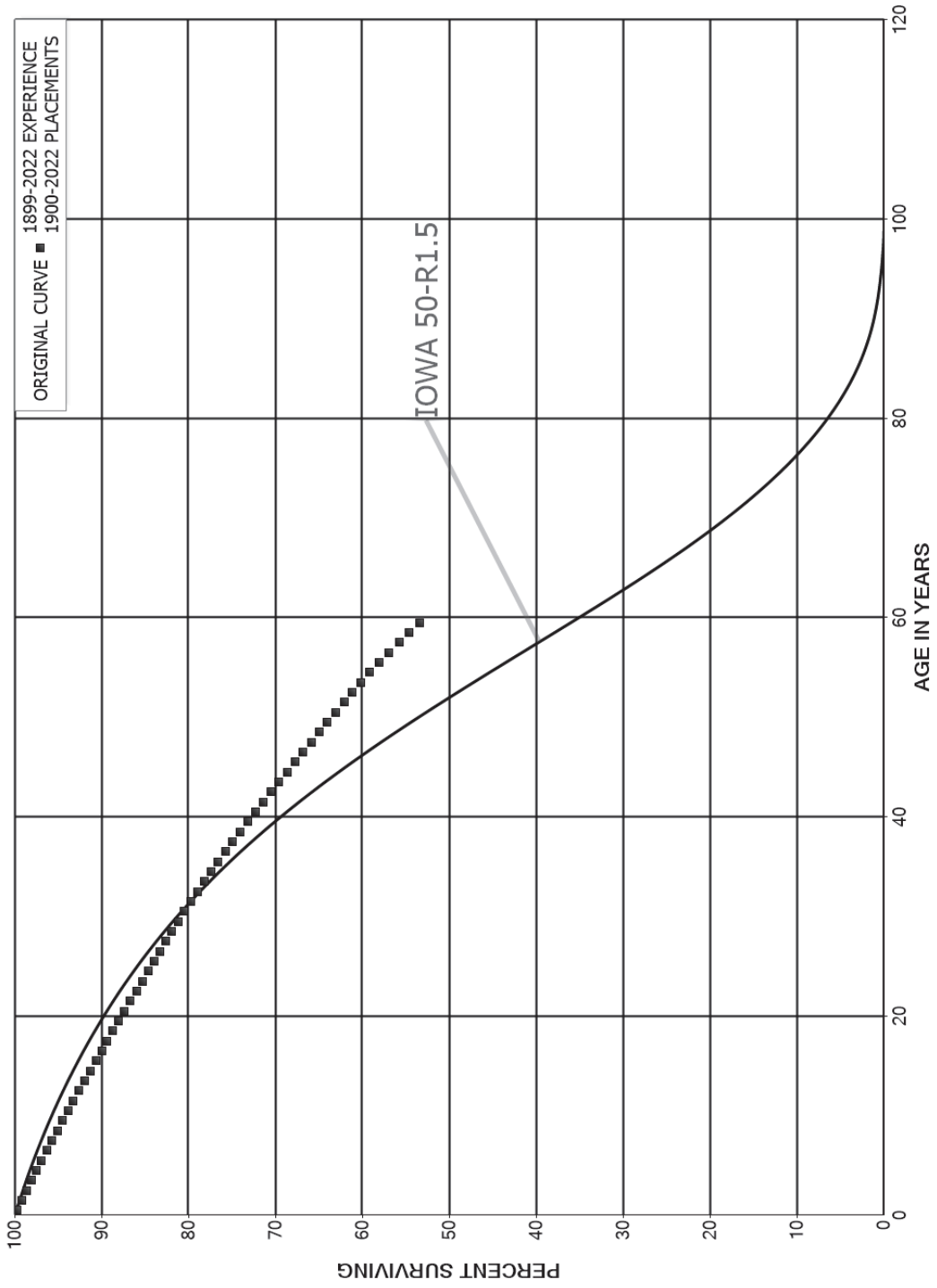
TAMPA ELECTRIC COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2022			EXPERIENCE BAND 1899-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	15,686,164	1,631,677	0.1040	0.8960	35.79	
40.5	12,857,948	1,485,200	0.1155	0.8845	32.07	
41.5	10,417,607	1,315,876	0.1263	0.8737	28.36	
42.5	8,352,764	1,159,855	0.1389	0.8611	24.78	
43.5	6,630,761	1,027,638	0.1550	0.8450	21.34	
44.5	5,202,658	899,018	0.1728	0.8272	18.03	
45.5	3,988,293	764,455	0.1917	0.8083	14.92	
46.5	2,961,012	636,002	0.2148	0.7852	12.06	
47.5	2,106,841	516,384	0.2451	0.7549	9.47	
48.5	1,468,147	406,958	0.2772	0.7228	7.15	
49.5	977,756	306,364	0.3133	0.6867	5.17	
50.5	607,129	233,483	0.3846	0.6154	3.55	
51.5	324,948	145,412	0.4475	0.5525	2.18	
52.5	139,586	72,671	0.5206	0.4794	1.21	
53.5	46,398	28,351	0.6110	0.3890	0.58	
54.5	6,227	4,303	0.6909	0.3091	0.22	
55.5					0.07	

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ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2022			EXPERIENCE BAND 1899-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	329,243,143	898,474	0.0027	0.9973	100.00
0.5	325,746,684	1,765,585	0.0054	0.9946	99.73
1.5	316,321,614	1,740,734	0.0055	0.9945	99.19
2.5	310,427,451	1,762,878	0.0057	0.9943	98.64
3.5	292,715,599	1,697,298	0.0058	0.9942	98.08
4.5	282,697,083	1,704,394	0.0060	0.9940	97.51
5.5	273,387,617	1,665,228	0.0061	0.9939	96.92
6.5	264,533,269	1,659,513	0.0063	0.9937	96.33
7.5	258,733,413	1,647,722	0.0064	0.9936	95.73
8.5	254,115,179	1,652,639	0.0065	0.9935	95.12
9.5	252,063,517	1,665,848	0.0066	0.9934	94.50
10.5	244,755,408	1,657,086	0.0068	0.9932	93.88
11.5	239,242,193	1,628,810	0.0068	0.9932	93.24
12.5	232,296,108	1,619,158	0.0070	0.9930	92.61
13.5	226,565,363	1,597,361	0.0071	0.9929	91.96
14.5	215,467,106	1,543,260	0.0072	0.9928	91.31
15.5	202,577,173	1,466,812	0.0072	0.9928	90.66
16.5	195,092,438	1,420,699	0.0073	0.9927	90.00
17.5	187,529,373	1,380,298	0.0074	0.9926	89.35
18.5	180,862,179	1,353,334	0.0075	0.9925	88.69
19.5	173,373,694	1,315,374	0.0076	0.9924	88.03
20.5	166,329,563	1,264,994	0.0076	0.9924	87.36
21.5	158,145,017	1,251,601	0.0079	0.9921	86.69
22.5	150,480,656	1,175,541	0.0078	0.9922	86.01
23.5	144,280,675	1,157,373	0.0080	0.9920	85.33
24.5	138,341,857	1,116,376	0.0081	0.9919	84.65
25.5	132,761,844	1,070,861	0.0081	0.9919	83.97
26.5	128,715,254	1,065,790	0.0083	0.9917	83.29
27.5	121,288,924	1,018,225	0.0084	0.9916	82.60
28.5	115,567,501	995,960	0.0086	0.9914	81.91
29.5	109,222,890	982,458	0.0090	0.9910	81.20
30.5	103,923,910	968,711	0.0093	0.9907	80.47
31.5	97,817,200	921,583	0.0094	0.9906	79.72
32.5	92,554,837	920,185	0.0099	0.9901	78.97
33.5	87,444,007	891,791	0.0102	0.9898	78.18
34.5	81,661,783	857,158	0.0105	0.9895	77.39
35.5	79,615,538	854,985	0.0107	0.9893	76.57
36.5	70,862,709	776,198	0.0110	0.9890	75.75
37.5	65,704,548	750,248	0.0114	0.9886	74.92
38.5	60,508,478	716,395	0.0118	0.9882	74.07



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ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2022			EXPERIENCE BAND 1899-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	55,297,301	672,767	0.0122	0.9878	73.19	
40.5	50,380,640	624,536	0.0124	0.9876	72.30	
41.5	46,257,767	579,306	0.0125	0.9875	71.40	
42.5	42,419,463	553,228	0.0130	0.9870	70.51	
43.5	38,987,852	526,107	0.0135	0.9865	69.59	
44.5	35,641,471	473,931	0.0133	0.9867	68.65	
45.5	32,572,633	444,748	0.0137	0.9863	67.74	
46.5	29,454,852	407,820	0.0138	0.9862	66.81	
47.5	25,943,549	363,348	0.0140	0.9860	65.89	
48.5	23,344,605	336,658	0.0144	0.9856	64.97	
49.5	21,032,390	311,563	0.0148	0.9852	64.03	
50.5	18,645,363	285,189	0.0153	0.9847	63.08	
51.5	16,149,630	253,051	0.0157	0.9843	62.11	
52.5	14,285,106	230,407	0.0161	0.9839	61.14	
53.5	12,842,283	219,270	0.0171	0.9829	60.16	
54.5	11,365,295	206,643	0.0182	0.9818	59.13	
55.5	9,945,512	191,831	0.0193	0.9807	58.05	
56.5	8,841,356	181,217	0.0205	0.9795	56.93	
57.5	7,760,557	165,646	0.0213	0.9787	55.77	
58.5	6,822,529	145,643	0.0213	0.9787	54.58	
59.5	6,142,069	137,143	0.0223	0.9777	53.41	
60.5	5,417,245	125,670	0.0232	0.9768	52.22	
61.5	4,549,379	111,976	0.0246	0.9754	51.01	
62.5	3,733,952	97,050	0.0260	0.9740	49.75	
63.5	2,812,176	74,831	0.0266	0.9734	48.46	
64.5	2,250,085	61,873	0.0275	0.9725	47.17	
65.5	1,845,676	54,118	0.0293	0.9707	45.87	
66.5	1,483,056	45,920	0.0310	0.9690	44.53	
67.5	1,162,821	37,575	0.0323	0.9677	43.15	
68.5	910,318	30,285	0.0333	0.9667	41.75	
69.5	694,984	23,206	0.0334	0.9666	40.36	
70.5	556,894	19,063	0.0342	0.9658	39.02	
71.5	432,970	15,318	0.0354	0.9646	37.68	
72.5	306,430	11,435	0.0373	0.9627	36.35	
73.5	210,732	7,992	0.0379	0.9621	34.99	
74.5	141,667	5,739	0.0405	0.9595	33.67	
75.5	92,564	4,036	0.0436	0.9564	32.30	
76.5	62,631	2,789	0.0445	0.9555	30.89	
77.5	48,034	2,220	0.0462	0.9538	29.52	
78.5	40,038	2,195	0.0548	0.9452	28.15	

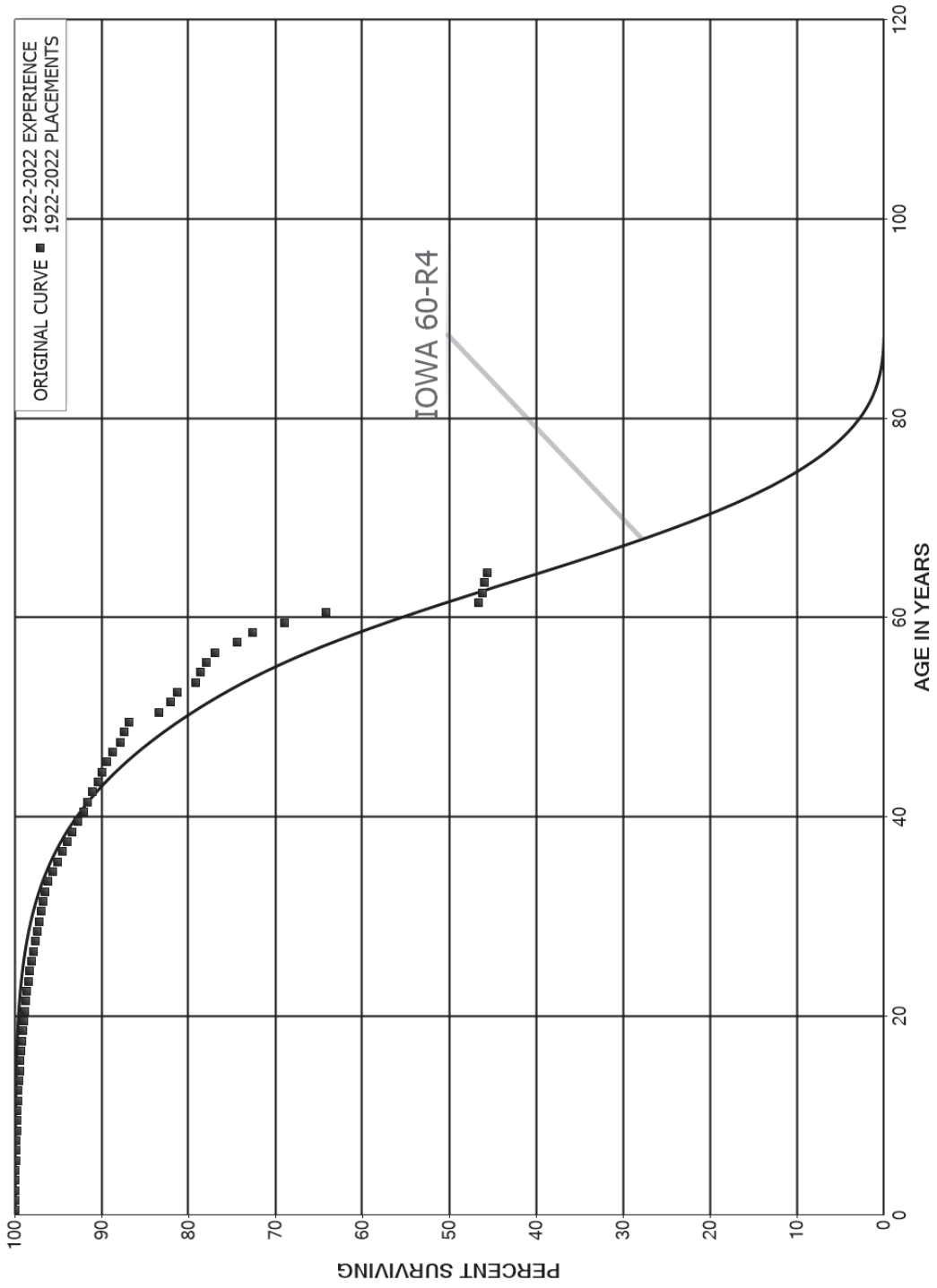
TAMPA ELECTRIC COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2022			EXPERIENCE BAND 1899-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	34,815	1,883	0.0541	0.9459	26.61	
80.5	28,662	1,828	0.0638	0.9362	25.17	
81.5	20,525	1,493	0.0728	0.9272	23.56	
82.5	14,388	1,626	0.1130	0.8870	21.85	
83.5	9,240	884	0.0957	0.9043	19.38	
84.5	5,542	821	0.1482	0.8518	17.53	
85.5	1,848	978	0.5292	0.4708	14.93	
86.5					7.03	

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ORIGINAL LIFE TABLE

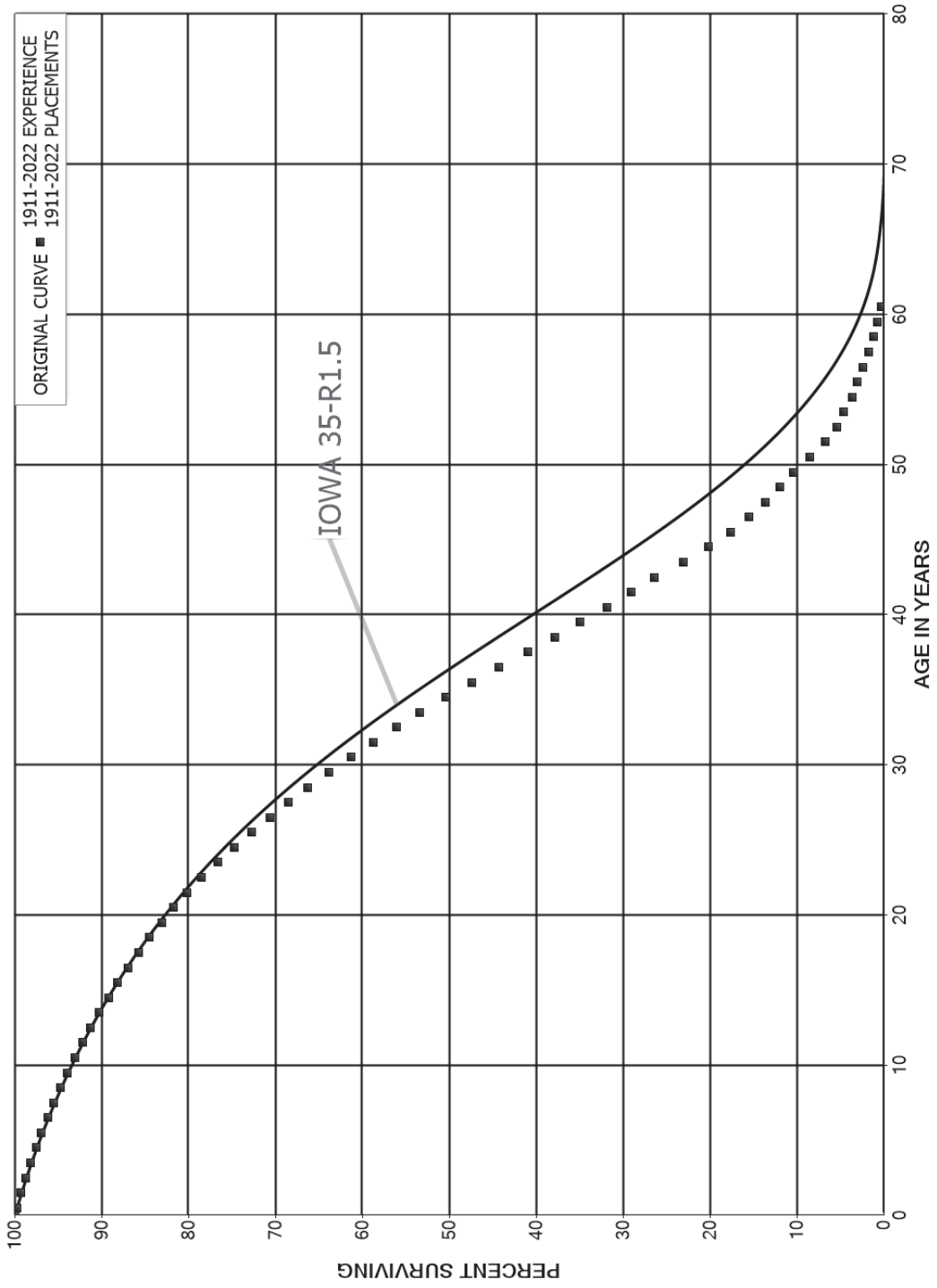
PLACEMENT BAND 1922-2022			EXPERIENCE BAND 1922-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	367,127,034	28,486	0.0001	0.9999	100.00
0.5	323,736,366	55,413	0.0002	0.9998	99.99
1.5	302,582,987	62,964	0.0002	0.9998	99.98
2.5	283,070,944	68,587	0.0002	0.9998	99.95
3.5	263,525,347	73,196	0.0003	0.9997	99.93
4.5	245,211,576	76,774	0.0003	0.9997	99.90
5.5	232,174,700	75,056	0.0003	0.9997	99.87
6.5	211,373,471	73,063	0.0003	0.9997	99.84
7.5	190,732,790	76,719	0.0004	0.9996	99.80
8.5	184,180,057	80,854	0.0004	0.9996	99.76
9.5	174,343,779	86,239	0.0005	0.9995	99.72
10.5	162,444,695	85,979	0.0005	0.9995	99.67
11.5	161,865,733	89,106	0.0006	0.9994	99.62
12.5	158,996,416	95,485	0.0006	0.9994	99.56
13.5	156,574,576	105,482	0.0007	0.9993	99.50
14.5	150,712,831	112,798	0.0007	0.9993	99.44
15.5	139,715,394	107,766	0.0008	0.9992	99.36
16.5	128,070,341	110,028	0.0009	0.9991	99.29
17.5	115,578,716	113,113	0.0010	0.9990	99.20
18.5	107,441,247	109,002	0.0010	0.9990	99.10
19.5	102,174,992	121,671	0.0012	0.9988	99.00
20.5	95,706,948	136,143	0.0014	0.9986	98.88
21.5	89,091,169	137,335	0.0015	0.9985	98.74
22.5	82,270,200	137,791	0.0017	0.9983	98.59
23.5	76,741,972	153,293	0.0020	0.9980	98.43
24.5	72,124,262	151,177	0.0021	0.9979	98.23
25.5	67,683,201	144,542	0.0021	0.9979	98.02
26.5	63,740,645	116,364	0.0018	0.9982	97.81
27.5	58,747,997	133,573	0.0023	0.9977	97.64
28.5	54,869,122	129,879	0.0024	0.9976	97.41
29.5	51,001,006	120,361	0.0024	0.9976	97.18
30.5	47,683,555	116,366	0.0024	0.9976	96.95
31.5	44,931,091	118,939	0.0026	0.9974	96.72
32.5	41,567,832	130,605	0.0031	0.9969	96.46
33.5	37,408,595	210,232	0.0056	0.9944	96.16
34.5	33,304,812	210,573	0.0063	0.9937	95.62
35.5	29,938,308	144,158	0.0048	0.9952	95.01
36.5	26,370,612	163,567	0.0062	0.9938	94.56
37.5	23,038,474	146,059	0.0063	0.9937	93.97
38.5	19,944,548	133,961	0.0067	0.9933	93.37

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PLACEMENT BAND 1922-2022			EXPERIENCE BAND 1922-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	18,444,600	137,013	0.0074	0.9926	92.75	
40.5	17,079,061	91,748	0.0054	0.9946	92.06	
41.5	15,657,054	88,696	0.0057	0.9943	91.56	
42.5	14,460,517	98,306	0.0068	0.9932	91.04	
43.5	13,246,536	74,406	0.0056	0.9944	90.43	
44.5	12,431,763	72,139	0.0058	0.9942	89.92	
45.5	11,741,343	87,451	0.0074	0.9926	89.40	
46.5	9,656,623	91,939	0.0095	0.9905	88.73	
47.5	7,348,402	42,442	0.0058	0.9942	87.89	
48.5	6,383,479	39,634	0.0062	0.9938	87.38	
49.5	5,184,638	202,128	0.0390	0.9610	86.84	
50.5	4,091,903	68,673	0.0168	0.9832	83.45	
51.5	3,299,426	30,191	0.0092	0.9908	82.05	
52.5	2,585,513	66,395	0.0257	0.9743	81.30	
53.5	2,192,179	16,524	0.0075	0.9925	79.21	
54.5	1,919,339	16,231	0.0085	0.9915	78.61	
55.5	1,603,024	21,606	0.0135	0.9865	77.95	
56.5	1,384,732	44,203	0.0319	0.9681	76.90	
57.5	1,210,789	29,968	0.0248	0.9752	74.44	
58.5	1,007,155	51,480	0.0511	0.9489	72.60	
59.5	687,966	47,533	0.0691	0.9309	68.89	
60.5	573,361	156,363	0.2727	0.7273	64.13	
61.5	378,345	3,794	0.0100	0.9900	46.64	
62.5	289,085	1,534	0.0053	0.9947	46.17	
63.5	156,732	1,042	0.0067	0.9933	45.93	
64.5	108,959	849	0.0078	0.9922	45.62	
65.5	99,804	692	0.0069	0.9931	45.27	
66.5	87,230	646	0.0074	0.9926	44.95	
67.5	76,945	425	0.0055	0.9945	44.62	
68.5	69,864	465	0.0067	0.9933	44.37	
69.5	35,289	200	0.0057	0.9943	44.08	
70.5	24,100	203	0.0084	0.9916	43.83	
71.5	5,680	42	0.0074	0.9926	43.46	
72.5	2,602	64	0.0245	0.9755	43.14	
73.5					42.08	

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ORIGINAL LIFE TABLE

PLACEMENT BAND 1911-2022			EXPERIENCE BAND 1911-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	461,462,298	1,124,484	0.0024	0.9976	100.00
0.5	417,188,200	2,152,330	0.0052	0.9948	99.76
1.5	394,326,090	2,116,633	0.0054	0.9946	99.24
2.5	364,247,327	2,097,761	0.0058	0.9942	98.71
3.5	340,249,191	2,086,445	0.0061	0.9939	98.14
4.5	312,861,620	2,044,318	0.0065	0.9935	97.54
5.5	294,705,244	2,042,439	0.0069	0.9931	96.90
6.5	280,644,206	2,081,342	0.0074	0.9926	96.23
7.5	267,209,450	2,135,325	0.0080	0.9920	95.52
8.5	255,982,434	2,172,032	0.0085	0.9915	94.75
9.5	248,444,262	2,248,157	0.0090	0.9910	93.95
10.5	233,503,166	2,242,061	0.0096	0.9904	93.10
11.5	222,392,052	2,268,600	0.0102	0.9898	92.20
12.5	207,743,645	2,268,359	0.0109	0.9891	91.26
13.5	196,282,849	2,279,541	0.0116	0.9884	90.27
14.5	184,007,031	2,247,184	0.0122	0.9878	89.22
15.5	168,990,063	2,207,595	0.0131	0.9869	88.13
16.5	155,045,321	2,149,339	0.0139	0.9861	86.98
17.5	142,407,016	2,139,981	0.0150	0.9850	85.77
18.5	132,489,896	2,139,850	0.0162	0.9838	84.48
19.5	121,659,552	2,102,445	0.0173	0.9827	83.12
20.5	111,133,466	2,094,540	0.0188	0.9812	81.68
21.5	100,193,024	2,115,412	0.0211	0.9789	80.14
22.5	90,281,292	2,091,995	0.0232	0.9768	78.45
23.5	81,718,009	2,061,251	0.0252	0.9748	76.63
24.5	74,200,720	1,992,980	0.0269	0.9731	74.70
25.5	67,337,910	1,907,365	0.0283	0.9717	72.69
26.5	61,049,180	1,836,824	0.0301	0.9699	70.63
27.5	55,925,257	1,834,472	0.0328	0.9672	68.51
28.5	50,728,737	1,848,282	0.0364	0.9636	66.26
29.5	46,463,064	1,857,345	0.0400	0.9600	63.85
30.5	41,686,904	1,765,872	0.0424	0.9576	61.30
31.5	37,689,767	1,713,487	0.0455	0.9545	58.70
32.5	34,027,534	1,632,995	0.0480	0.9520	56.03
33.5	30,133,266	1,639,995	0.0544	0.9456	53.34
34.5	25,966,987	1,572,402	0.0606	0.9394	50.44
35.5	21,766,271	1,422,508	0.0654	0.9346	47.38
36.5	18,240,695	1,357,585	0.0744	0.9256	44.29
37.5	15,125,191	1,150,398	0.0761	0.9239	40.99
38.5	12,832,584	999,244	0.0779	0.9221	37.87

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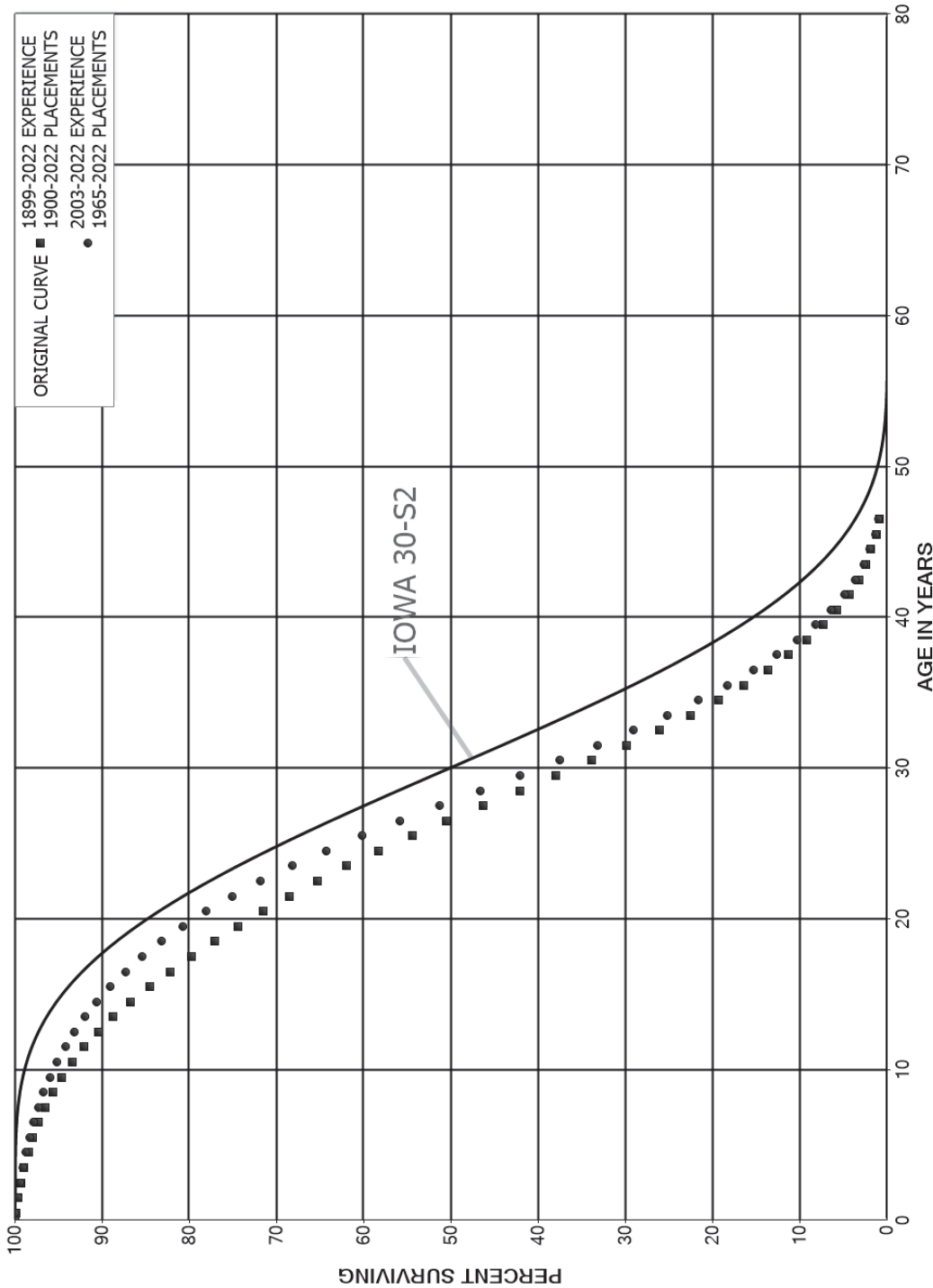
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ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1911-2022			EXPERIENCE BAND 1911-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	10,875,545	965,566	0.0888	0.9112	34.92	
40.5	9,137,110	798,354	0.0874	0.9126	31.82	
41.5	7,520,564	696,188	0.0926	0.9074	29.04	
42.5	6,085,800	761,823	0.1252	0.8748	26.35	
43.5	4,826,480	609,205	0.1262	0.8738	23.06	
44.5	3,814,123	484,552	0.1270	0.8730	20.15	
45.5	3,009,198	348,930	0.1160	0.8840	17.59	
46.5	2,268,722	274,415	0.1210	0.8790	15.55	
47.5	1,635,552	205,487	0.1256	0.8744	13.67	
48.5	1,183,379	158,448	0.1339	0.8661	11.95	
49.5	781,419	142,693	0.1826	0.8174	10.35	
50.5	519,433	103,381	0.1990	0.8010	8.46	
51.5	341,004	71,887	0.2108	0.7892	6.78	
52.5	216,465	29,566	0.1366	0.8634	5.35	
53.5	157,865	33,253	0.2106	0.7894	4.62	
54.5	123,816	20,575	0.1662	0.8338	3.64	
55.5	103,241	23,263	0.2253	0.7747	3.04	
56.5	79,979	22,226	0.2779	0.7221	2.35	
57.5	57,752	16,747	0.2900	0.7100	1.70	
58.5	41,006	16,790	0.4094	0.5906	1.21	
59.5	24,216	14,829	0.6124	0.3876	0.71	
60.5	9,387	9,387	1.0000		0.28	
61.5						



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PLACEMENT BAND 1900-2022			EXPERIENCE BAND 1899-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,109,141,561	1,308,974	0.0012	0.9988	100.00
0.5	1,048,727,496	2,818,501	0.0027	0.9973	99.88
1.5	988,239,210	3,192,119	0.0032	0.9968	99.61
2.5	936,256,848	3,622,298	0.0039	0.9961	99.29
3.5	882,460,219	4,089,262	0.0046	0.9954	98.91
4.5	834,028,815	4,597,264	0.0055	0.9945	98.45
5.5	778,812,004	5,075,737	0.0065	0.9935	97.91
6.5	731,267,383	5,619,335	0.0077	0.9923	97.27
7.5	688,214,995	6,245,281	0.0091	0.9909	96.52
8.5	638,578,530	6,851,161	0.0107	0.9893	95.65
9.5	588,037,708	7,487,939	0.0127	0.9873	94.62
10.5	553,848,547	8,228,450	0.0149	0.9851	93.41
11.5	513,484,154	8,813,168	0.0172	0.9828	92.03
12.5	474,365,683	9,255,271	0.0195	0.9805	90.45
13.5	438,044,534	9,790,960	0.0224	0.9776	88.68
14.5	404,631,055	10,046,991	0.0248	0.9752	86.70
15.5	361,192,106	10,095,706	0.0280	0.9720	84.55
16.5	334,197,597	10,097,134	0.0302	0.9698	82.18
17.5	310,058,441	10,118,432	0.0326	0.9674	79.70
18.5	288,356,955	10,174,655	0.0353	0.9647	77.10
19.5	263,947,269	10,051,989	0.0381	0.9619	74.38
20.5	241,041,238	10,129,771	0.0420	0.9580	71.55
21.5	218,207,160	10,204,947	0.0468	0.9532	68.54
22.5	193,069,081	10,171,838	0.0527	0.9473	65.33
23.5	171,461,404	10,039,660	0.0586	0.9414	61.89
24.5	150,591,036	9,887,321	0.0657	0.9343	58.27
25.5	131,238,454	9,613,389	0.0733	0.9267	54.44
26.5	111,929,806	9,226,108	0.0824	0.9176	50.45
27.5	96,650,369	8,759,430	0.0906	0.9094	46.30
28.5	80,630,613	8,028,683	0.0996	0.9004	42.10
29.5	66,409,521	7,213,334	0.1086	0.8914	37.91
30.5	53,695,498	6,312,549	0.1176	0.8824	33.79
31.5	42,840,153	5,387,298	0.1258	0.8742	29.82
32.5	33,212,125	4,491,240	0.1352	0.8648	26.07
33.5	24,668,804	3,549,149	0.1439	0.8561	22.54
34.5	17,752,791	2,700,065	0.1521	0.8479	19.30
35.5	12,054,975	2,003,230	0.1662	0.8338	16.36
36.5	8,445,781	1,477,722	0.1750	0.8250	13.65
37.5	5,391,827	1,004,036	0.1862	0.8138	11.26
38.5	3,304,873	676,935	0.2048	0.7952	9.16

TAMPA ELECTRIC COMPANY  
 ACCOUNT 368.00 LINE TRANSFORMERS  
 ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2022			EXPERIENCE BAND 1899-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	2,064,784	453,142	0.2195	0.7805	7.28	
40.5	1,202,345	290,264	0.2414	0.7586	5.69	
41.5	644,181	162,258	0.2519	0.7481	4.31	
42.5	359,694	98,770	0.2746	0.7254	3.23	
43.5	173,378	41,469	0.2392	0.7608	2.34	
44.5	79,554	27,061	0.3402	0.6598	1.78	
45.5	26,523	6,879	0.2594	0.7406	1.18	
46.5	6,327	5,373	0.8492	0.1508	0.87	
47.5					0.13	

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TAMPA ELECTRIC COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

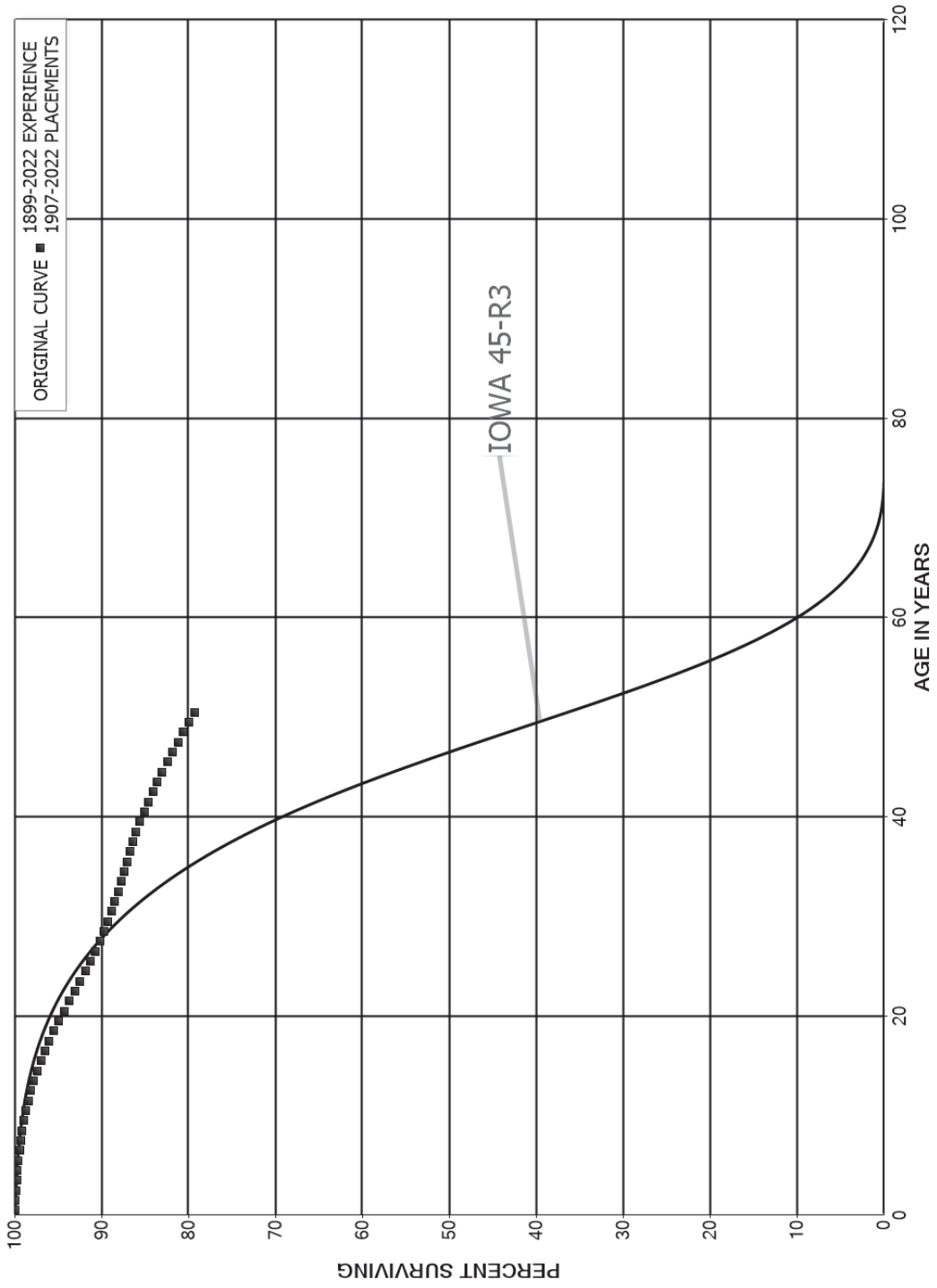
ORIGINAL LIFE TABLE

PLACEMENT BAND 1965-2022			EXPERIENCE BAND 2003-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	736,216,824	765,963	0.0010	0.9990	100.00
0.5	692,174,698	1,593,925	0.0023	0.9977	99.90
1.5	649,108,279	1,738,433	0.0027	0.9973	99.67
2.5	618,284,616	1,922,856	0.0031	0.9969	99.40
3.5	581,874,104	2,097,749	0.0036	0.9964	99.09
4.5	550,960,064	2,291,556	0.0042	0.9958	98.73
5.5	512,317,100	2,450,198	0.0048	0.9952	98.32
6.5	482,879,038	2,676,280	0.0055	0.9945	97.85
7.5	453,093,585	2,904,663	0.0064	0.9936	97.31
8.5	420,152,472	3,112,991	0.0074	0.9926	96.69
9.5	385,770,204	3,323,768	0.0086	0.9914	95.97
10.5	367,928,228	3,607,810	0.0098	0.9902	95.14
11.5	343,450,593	3,842,010	0.0112	0.9888	94.21
12.5	321,259,580	4,099,495	0.0128	0.9872	93.16
13.5	303,304,043	4,473,088	0.0147	0.9853	91.97
14.5	288,123,503	4,848,502	0.0168	0.9832	90.61
15.5	263,659,580	5,212,443	0.0198	0.9802	89.09
16.5	250,556,007	5,653,854	0.0226	0.9774	87.32
17.5	241,846,548	6,250,678	0.0258	0.9742	85.35
18.5	233,559,426	6,821,593	0.0292	0.9708	83.15
19.5	218,888,730	7,303,306	0.0334	0.9666	80.72
20.5	204,802,897	7,818,003	0.0382	0.9618	78.03
21.5	189,569,537	8,236,879	0.0435	0.9565	75.05
22.5	169,673,520	8,546,091	0.0504	0.9496	71.79
23.5	152,939,718	8,699,805	0.0569	0.9431	68.17
24.5	136,177,814	8,773,015	0.0644	0.9356	64.29
25.5	119,961,576	8,670,891	0.0723	0.9277	60.15
26.5	103,180,379	8,415,780	0.0816	0.9184	55.80
27.5	90,350,057	8,094,894	0.0896	0.9104	51.25
28.5	76,119,999	7,505,561	0.0986	0.9014	46.66
29.5	63,498,307	6,836,760	0.1077	0.8923	42.06
30.5	51,870,387	6,046,571	0.1166	0.8834	37.53
31.5	41,792,740	5,200,481	0.1244	0.8756	33.16
32.5	32,658,603	4,350,788	0.1332	0.8668	29.03
33.5	24,372,721	3,474,288	0.1425	0.8575	25.16
34.5	17,605,247	2,659,560	0.1511	0.8489	21.58
35.5	11,997,931	1,978,062	0.1649	0.8351	18.32
36.5	8,432,236	1,469,712	0.1743	0.8257	15.30
37.5	5,386,418	1,000,899	0.1858	0.8142	12.63
38.5	3,302,601	675,642	0.2046	0.7954	10.28

TAMPA ELECTRIC COMPANY  
ACCOUNT 368.00 LINE TRANSFORMERS  
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1965-2022			EXPERIENCE BAND 2003-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	2,063,806	452,540	0.2193	0.7807	8.18	
40.5	1,201,968	290,015	0.2413	0.7587	6.39	
41.5	644,054	162,163	0.2518	0.7482	4.85	
42.5	359,661	98,737	0.2745	0.7255	3.63	
43.5	173,378	41,469	0.2392	0.7608	2.63	
44.5	79,554	27,061	0.3402	0.6598	2.00	
45.5	26,523	6,879	0.2594	0.7406	1.32	
46.5	6,327	5,373	0.8492	0.1508	0.98	
47.5					0.15	

TAMPA ELECTRIC COMPANY  
 ACCOUNTS 369.00 AND 369.02 SERVICES  
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TAMPA ELECTRIC COMPANY

ACCOUNTS 369.00 AND 369.02 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1907-2022			EXPERIENCE BAND 1899-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	243,182,483	60,681	0.0002	0.9998	100.00
0.5	232,846,369	132,081	0.0006	0.9994	99.98
1.5	230,544,931	153,396	0.0007	0.9993	99.92
2.5	225,666,520	175,861	0.0008	0.9992	99.85
3.5	221,907,814	207,918	0.0009	0.9991	99.77
4.5	217,694,578	238,188	0.0011	0.9989	99.68
5.5	214,707,143	271,735	0.0013	0.9987	99.57
6.5	213,705,765	314,816	0.0015	0.9985	99.45
7.5	208,892,337	354,500	0.0017	0.9983	99.30
8.5	201,524,423	407,796	0.0020	0.9980	99.13
9.5	200,664,459	464,788	0.0023	0.9977	98.93
10.5	197,370,232	525,752	0.0027	0.9973	98.70
11.5	191,447,296	587,748	0.0031	0.9969	98.44
12.5	188,820,552	651,544	0.0035	0.9965	98.14
13.5	181,645,131	704,038	0.0039	0.9961	97.80
14.5	173,627,484	758,069	0.0044	0.9956	97.42
15.5	165,768,728	794,150	0.0048	0.9952	96.99
16.5	155,037,649	817,761	0.0053	0.9947	96.53
17.5	145,931,109	829,822	0.0057	0.9943	96.02
18.5	138,299,149	832,542	0.0060	0.9940	95.47
19.5	129,694,489	819,342	0.0063	0.9937	94.90
20.5	122,434,722	796,481	0.0065	0.9935	94.30
21.5	114,790,649	755,744	0.0066	0.9934	93.69
22.5	107,224,886	705,809	0.0066	0.9934	93.07
23.5	99,994,204	644,648	0.0064	0.9936	92.46
24.5	92,505,532	581,884	0.0063	0.9937	91.86
25.5	85,957,598	523,786	0.0061	0.9939	91.28
26.5	79,615,947	456,094	0.0057	0.9943	90.73
27.5	73,850,843	396,539	0.0054	0.9946	90.21
28.5	68,856,383	342,291	0.0050	0.9950	89.72
29.5	63,844,282	296,930	0.0047	0.9953	89.28
30.5	59,337,746	259,842	0.0044	0.9956	88.86
31.5	55,233,657	225,656	0.0041	0.9959	88.47
32.5	50,871,376	192,761	0.0038	0.9962	88.11
33.5	48,219,216	180,789	0.0037	0.9963	87.78
34.5	43,958,077	168,290	0.0038	0.9962	87.45
35.5	39,470,483	155,255	0.0039	0.9961	87.11
36.5	34,694,725	145,757	0.0042	0.9958	86.77
37.5	29,957,964	134,986	0.0045	0.9955	86.40
38.5	25,484,116	128,215	0.0050	0.9950	86.02

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TAMPA ELECTRIC COMPANY

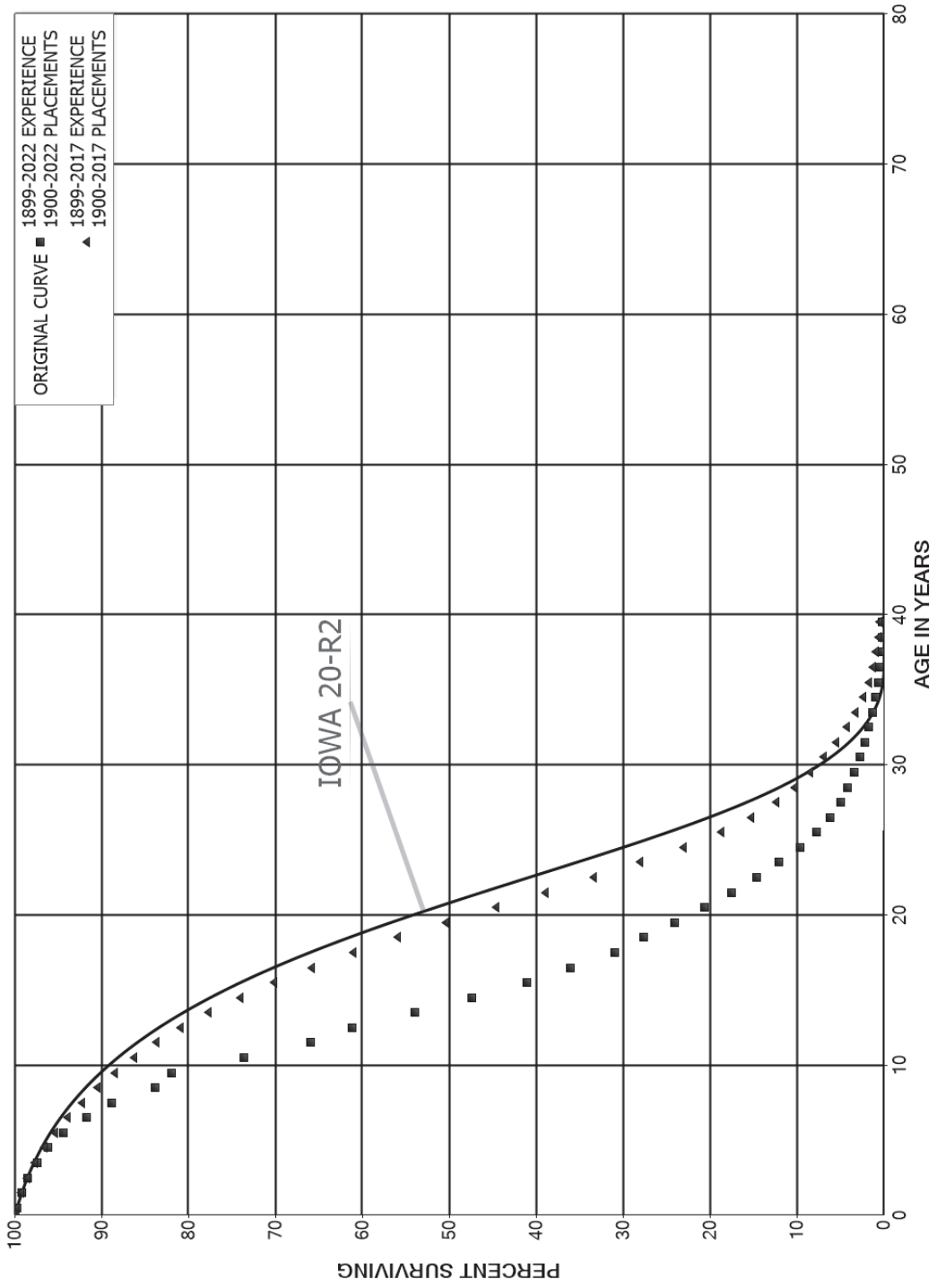
ACCOUNTS 369.00 AND 369.02 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1907-2022			EXPERIENCE BAND 1899-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	21,714,473	119,923	0.0055	0.9945	85.58	
40.5	18,675,163	108,908	0.0058	0.9942	85.11	
41.5	15,883,601	95,027	0.0060	0.9940	84.61	
42.5	13,443,143	81,171	0.0060	0.9940	84.11	
43.5	11,326,956	72,011	0.0064	0.9936	83.60	
44.5	9,647,645	81,868	0.0085	0.9915	83.07	
45.5	8,221,546	55,196	0.0067	0.9933	82.36	
46.5	7,035,779	55,279	0.0079	0.9921	81.81	
47.5	6,011,603	43,753	0.0073	0.9927	81.17	
48.5	4,633,057	35,419	0.0076	0.9924	80.58	
49.5	3,529,893	29,204	0.0083	0.9917	79.96	
50.5	2,669,092	22,168	0.0083	0.9917	79.30	
51.5	2,042,774	17,578	0.0086	0.9914	78.64	
52.5	1,464,231	13,192	0.0090	0.9910	77.96	
53.5	1,033,057	10,187	0.0099	0.9901	77.26	
54.5	666,039	7,100	0.0107	0.9893	76.50	
55.5	444,441	4,959	0.0112	0.9888	75.68	
56.5	299,577	3,698	0.0123	0.9877	74.84	
57.5	191,971	2,432	0.0127	0.9873	73.92	
58.5	116,418	1,603	0.0138	0.9862	72.98	
59.5	69,624	1,049	0.0151	0.9849	71.97	
60.5	38,995	654	0.0168	0.9832	70.89	
61.5	21,575	416	0.0193	0.9807	69.70	
62.5	9,889	226	0.0228	0.9772	68.36	
63.5	3,211	96	0.0298	0.9702	66.80	
64.5	200	42	0.2085	0.7915	64.81	
65.5					51.29	



TAMPA ELECTRIC COMPANY  
 ACCOUNT 370.00 METERS - ANALOG AND AMR  
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ACCOUNT 370.00 METERS - ANALOG AND AMR

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2022			EXPERIENCE BAND 1899-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	163,086,315	422,298	0.0026	0.9974	100.00
0.5	160,276,553	935,686	0.0058	0.9942	99.74
1.5	156,574,191	1,117,727	0.0071	0.9929	99.16
2.5	155,080,036	1,687,635	0.0109	0.9891	98.45
3.5	152,652,439	1,859,223	0.0122	0.9878	97.38
4.5	149,566,684	2,846,635	0.0190	0.9810	96.19
5.5	145,141,397	4,133,991	0.0285	0.9715	94.36
6.5	137,902,710	4,222,906	0.0306	0.9694	91.68
7.5	130,131,189	7,362,512	0.0566	0.9434	88.87
8.5	121,097,175	2,718,348	0.0224	0.9776	83.84
9.5	116,295,023	11,904,061	0.1024	0.8976	81.96
10.5	104,390,961	10,760,017	0.1031	0.8969	73.57
11.5	93,630,945	6,869,305	0.0734	0.9266	65.99
12.5	86,761,640	10,272,694	0.1184	0.8816	61.14
13.5	76,488,946	9,305,793	0.1217	0.8783	53.90
14.5	67,183,153	8,867,721	0.1320	0.8680	47.35
15.5	58,315,432	7,207,909	0.1236	0.8764	41.10
16.5	51,107,523	7,233,816	0.1415	0.8585	36.02
17.5	43,873,707	4,763,677	0.1086	0.8914	30.92
18.5	39,110,030	5,009,716	0.1281	0.8719	27.56
19.5	34,100,314	4,771,176	0.1399	0.8601	24.03
20.5	29,329,138	4,440,499	0.1514	0.8486	20.67
21.5	24,888,639	4,110,316	0.1651	0.8349	17.54
22.5	20,778,323	3,715,985	0.1788	0.8212	14.64
23.5	17,062,338	3,350,208	0.1964	0.8036	12.02
24.5	13,712,265	2,754,126	0.2009	0.7991	9.66
25.5	10,958,139	2,158,699	0.1970	0.8030	7.72
26.5	8,799,527	1,707,404	0.1940	0.8060	6.20
27.5	7,092,123	1,241,777	0.1751	0.8249	5.00
28.5	5,850,346	1,033,680	0.1767	0.8233	4.12
29.5	4,816,667	902,958	0.1875	0.8125	3.39
30.5	3,913,709	795,791	0.2033	0.7967	2.76
31.5	3,117,918	704,555	0.2260	0.7740	2.20
32.5	2,413,363	584,280	0.2421	0.7579	1.70
33.5	1,829,083	493,770	0.2700	0.7300	1.29
34.5	1,335,313	387,417	0.2901	0.7099	0.94
35.5	947,896	279,351	0.2947	0.7053	0.67
36.5	668,545	203,650	0.3046	0.6954	0.47
37.5	464,895	142,117	0.3057	0.6943	0.33
38.5	322,778	109,735	0.3400	0.6600	0.23

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ACCOUNT 370.00 METERS - ANALOG AND AMR

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2022			EXPERIENCE BAND 1899-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	213,043	76,977	0.3613	0.6387	0.15	
40.5	136,066	52,240	0.3839	0.6161	0.10	
41.5	83,826	35,513	0.4237	0.5763	0.06	
42.5	48,313	18,659	0.3862	0.6138	0.03	
43.5	29,654	10,932	0.3686	0.6314	0.02	
44.5	18,722	6,960	0.3718	0.6282	0.01	
45.5	11,762	3,801	0.3231	0.6769	0.01	
46.5	7,962	2,676	0.3361	0.6639	0.01	
47.5	5,286	1,825	0.3453	0.6547	0.00	
48.5	3,460	1,428	0.4126	0.5874	0.00	
49.5	2,033	968	0.4762	0.5238	0.00	
50.5	1,065	675	0.6340	0.3660	0.00	
51.5	390	358	0.9182	0.0818	0.00	
52.5	32	32	1.0000		0.00	
53.5						

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ACCOUNT 370.00 METERS - ANALOG AND AMR

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2017			EXPERIENCE BAND 1899-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	155,902,906	398,619	0.0026	0.9974	100.00
0.5	155,971,543	891,385	0.0057	0.9943	99.74
1.5	148,564,171	1,062,807	0.0072	0.9928	99.17
2.5	140,899,317	1,267,862	0.0090	0.9910	98.46
3.5	135,882,238	1,450,693	0.0107	0.9893	97.58
4.5	126,891,917	1,672,615	0.0132	0.9868	96.54
5.5	125,132,441	1,843,767	0.0147	0.9853	95.26
6.5	113,513,372	2,033,299	0.0179	0.9821	93.86
7.5	102,899,979	1,972,792	0.0192	0.9808	92.18
8.5	96,788,820	2,180,552	0.0225	0.9775	90.41
9.5	86,818,439	2,164,057	0.0249	0.9751	88.38
10.5	77,965,429	2,273,900	0.0292	0.9708	86.17
11.5	69,412,667	2,373,623	0.0342	0.9658	83.66
12.5	62,709,361	2,491,721	0.0397	0.9603	80.80
13.5	55,713,353	2,603,955	0.0467	0.9533	77.59
14.5	51,641,904	2,756,835	0.0534	0.9466	73.96
15.5	47,304,877	2,916,669	0.0617	0.9383	70.01
16.5	43,055,224	3,142,331	0.0730	0.9270	65.70
17.5	38,832,464	3,242,934	0.0835	0.9165	60.90
18.5	34,684,487	3,451,868	0.0995	0.9005	55.82
19.5	30,538,951	3,472,437	0.1137	0.8863	50.26
20.5	26,596,994	3,395,276	0.1277	0.8723	44.55
21.5	22,879,553	3,267,913	0.1428	0.8572	38.86
22.5	19,403,194	3,098,708	0.1597	0.8403	33.31
23.5	16,177,441	2,939,794	0.1817	0.8183	27.99
24.5	13,205,468	2,486,954	0.1883	0.8117	22.90
25.5	10,718,514	1,999,480	0.1865	0.8135	18.59
26.5	8,719,120	1,630,211	0.1870	0.8130	15.12
27.5	7,088,909	1,238,563	0.1747	0.8253	12.29
28.5	5,850,346	1,033,680	0.1767	0.8233	10.15
29.5	4,816,667	902,958	0.1875	0.8125	8.35
30.5	3,913,709	795,791	0.2033	0.7967	6.79
31.5	3,117,918	704,555	0.2260	0.7740	5.41
32.5	2,413,363	584,280	0.2421	0.7579	4.19
33.5	1,829,083	493,770	0.2700	0.7300	3.17
34.5	1,335,313	387,417	0.2901	0.7099	2.32
35.5	947,896	279,351	0.2947	0.7053	1.64
36.5	668,545	203,650	0.3046	0.6954	1.16
37.5	464,895	142,117	0.3057	0.6943	0.81
38.5	322,778	109,735	0.3400	0.6600	0.56

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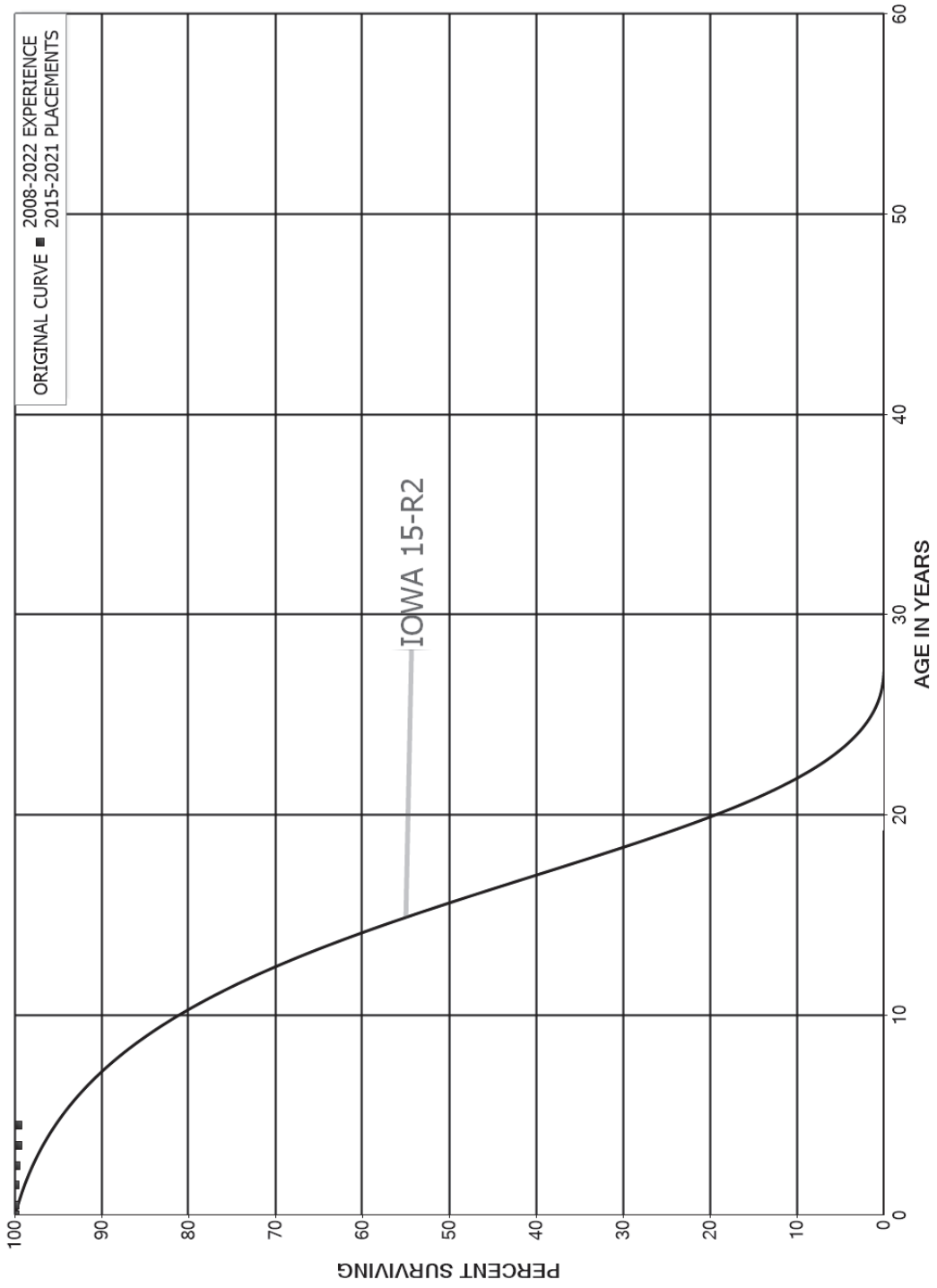
TAMPA ELECTRIC COMPANY

ACCOUNT 370.00 METERS - ANALOG AND AMR

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2017			EXPERIENCE BAND 1899-2017			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	213,043	76,977	0.3613	0.6387	0.37	
40.5	136,066	52,240	0.3839	0.6161	0.24	
41.5	83,826	35,513	0.4237	0.5763	0.15	
42.5	48,313	18,659	0.3862	0.6138	0.08	
43.5	29,654	10,932	0.3686	0.6314	0.05	
44.5	18,722	6,960	0.3718	0.6282	0.03	
45.5	11,762	3,801	0.3231	0.6769	0.02	
46.5	7,962	2,676	0.3361	0.6639	0.01	
47.5	5,286	1,825	0.3453	0.6547	0.01	
48.5	3,460	1,428	0.4126	0.5874	0.01	
49.5	2,033	968	0.4762	0.5238	0.00	
50.5	1,065	675	0.6340	0.3660	0.00	
51.5	390	358	0.9182	0.0818	0.00	
52.5	32	32	1.0000		0.00	
53.5						

TAMPA ELECTRIC COMPANY  
 ACCOUNT 370.01 METERS - AMI  
 ORIGINAL AND SMOOTH SURVIVOR CURVES

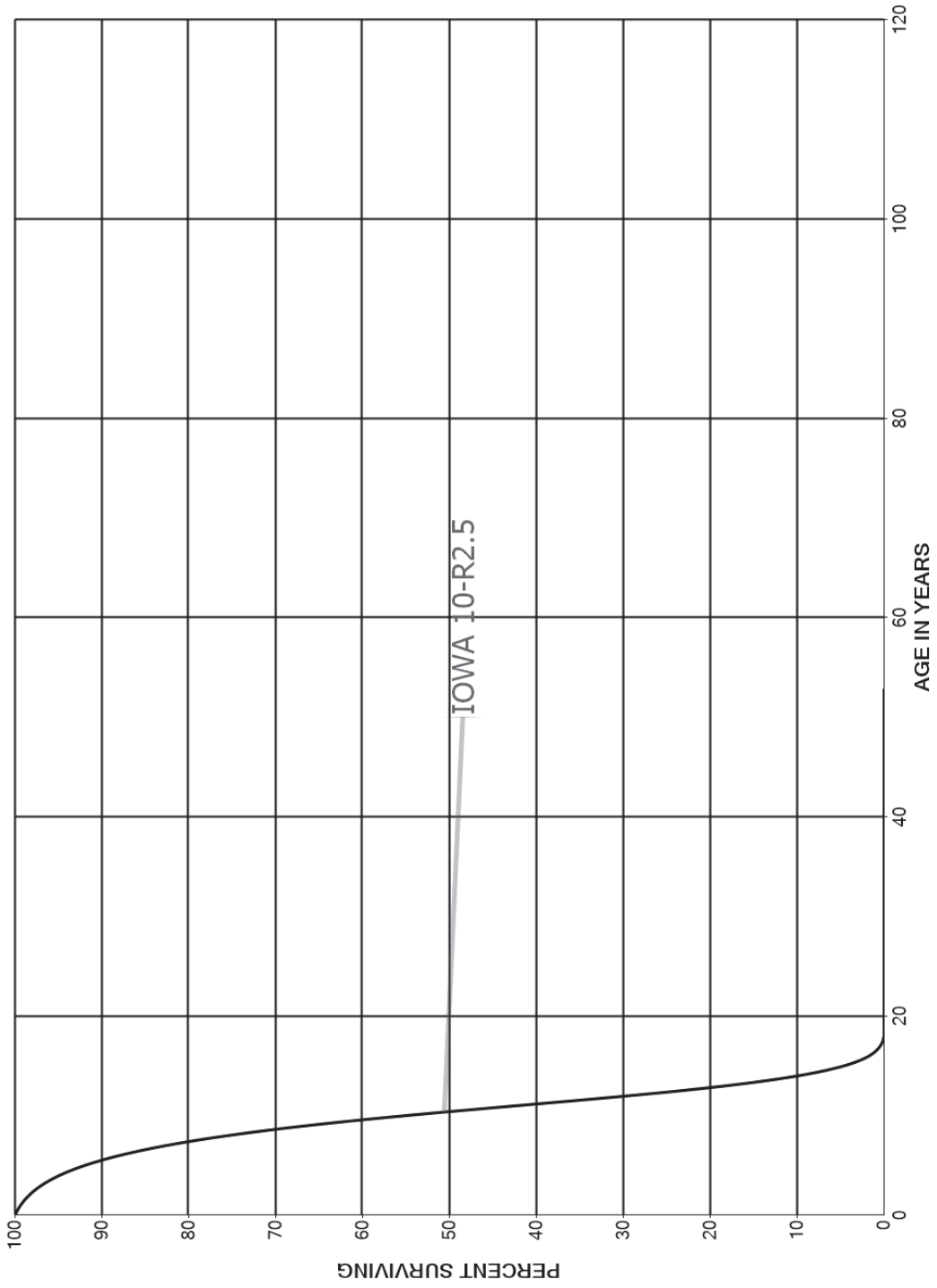


TAMPA ELECTRIC COMPANY  
 ACCOUNT 370.01 METERS - AMI

ORIGINAL LIFE TABLE

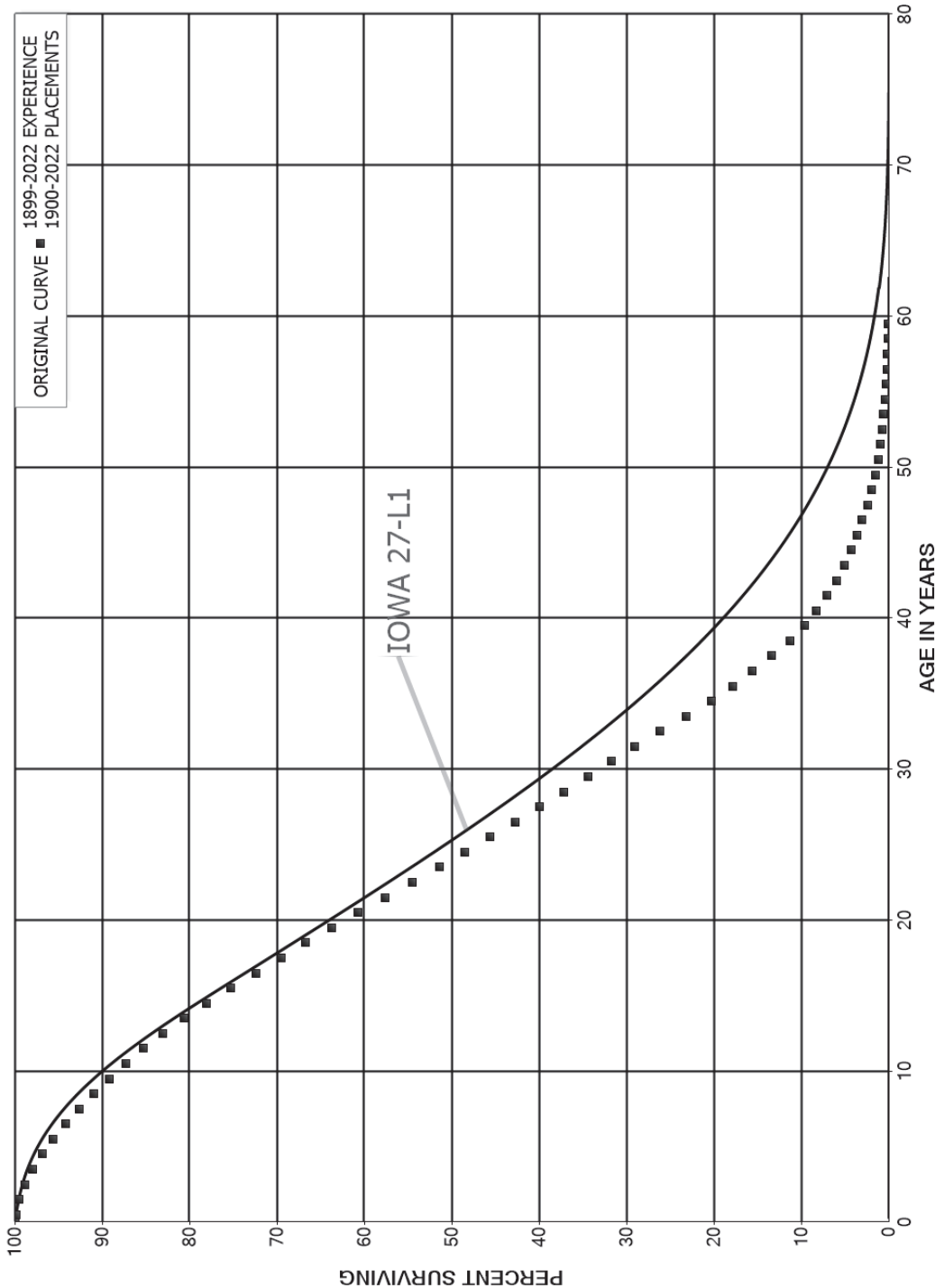
PLACEMENT BAND 2015-2021			EXPERIENCE BAND 2008-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	108,693,911		0.0000	1.0000	100.00
0.5	109,410,073	10,190	0.0001	0.9999	100.00
1.5	4,289,148	6,921	0.0016	0.9984	99.99
2.5	4,293,895	7,750	0.0018	0.9982	99.83
3.5	4,286,145		0.0000	1.0000	99.65
4.5	1,438,414		0.0000	1.0000	99.65
5.5	711,481		0.0000	1.0000	99.65
6.5					99.65

TAMPA ELECTRIC COMPANY  
 ACCOUNT 370.10 EV CHARGERS  
 SMOOTH SURVIVOR CURVE





TAMPA ELECTRIC COMPANY  
 AND 373.02 STREET LIGHTING AND SIGNAL SYSTEMS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



**TAMPA ELECTRIC COMPANY  
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TAMPA ELECTRIC COMPANY

ACCOUNTS 373.00 AND 373.02 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2022			EXPERIENCE BAND 1899-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	486,984,222	684,834	0.0014	0.9986	100.00
0.5	438,244,222	1,788,726	0.0041	0.9959	99.86
1.5	393,409,011	2,487,074	0.0063	0.9937	99.45
2.5	345,909,244	3,032,498	0.0088	0.9912	98.82
3.5	303,451,019	3,351,786	0.0110	0.9890	97.96
4.5	273,114,697	3,602,313	0.0132	0.9868	96.87
5.5	250,851,484	3,818,873	0.0152	0.9848	95.60
6.5	231,178,258	3,850,029	0.0167	0.9833	94.14
7.5	214,387,250	3,733,693	0.0174	0.9826	92.57
8.5	202,840,521	3,883,221	0.0191	0.9809	90.96
9.5	193,837,253	4,145,668	0.0214	0.9786	89.22
10.5	184,566,572	4,356,744	0.0236	0.9764	87.31
11.5	174,985,266	4,522,797	0.0258	0.9742	85.25
12.5	166,223,923	4,836,285	0.0291	0.9709	83.05
13.5	157,053,356	5,004,566	0.0319	0.9681	80.63
14.5	147,357,818	5,202,754	0.0353	0.9647	78.06
15.5	134,780,836	5,159,168	0.0383	0.9617	75.31
16.5	123,575,914	5,010,857	0.0405	0.9595	72.42
17.5	109,490,981	4,425,090	0.0404	0.9596	69.49
18.5	101,330,037	4,445,447	0.0439	0.9561	66.68
19.5	92,943,464	4,395,677	0.0473	0.9527	63.75
20.5	83,958,775	4,256,795	0.0507	0.9493	60.74
21.5	75,032,760	4,090,860	0.0545	0.9455	57.66
22.5	66,336,020	3,747,681	0.0565	0.9435	54.51
23.5	58,292,268	3,368,063	0.0578	0.9422	51.43
24.5	51,353,999	3,060,658	0.0596	0.9404	48.46
25.5	45,453,105	2,839,069	0.0625	0.9375	45.57
26.5	40,010,353	2,609,887	0.0652	0.9348	42.73
27.5	35,266,422	2,449,350	0.0695	0.9305	39.94
28.5	30,830,017	2,276,287	0.0738	0.9262	37.17
29.5	26,792,975	2,102,119	0.0785	0.9215	34.42
30.5	23,426,569	2,002,785	0.0855	0.9145	31.72
31.5	20,383,447	2,015,946	0.0989	0.9011	29.01
32.5	17,303,458	1,961,473	0.1134	0.8866	26.14
33.5	13,971,862	1,715,912	0.1228	0.8772	23.18
34.5	11,078,270	1,337,394	0.1207	0.8793	20.33
35.5	9,069,770	1,145,472	0.1263	0.8737	17.88
36.5	7,443,867	1,065,790	0.1432	0.8568	15.62
37.5	5,909,809	904,262	0.1530	0.8470	13.38
38.5	4,584,467	684,338	0.1493	0.8507	11.34

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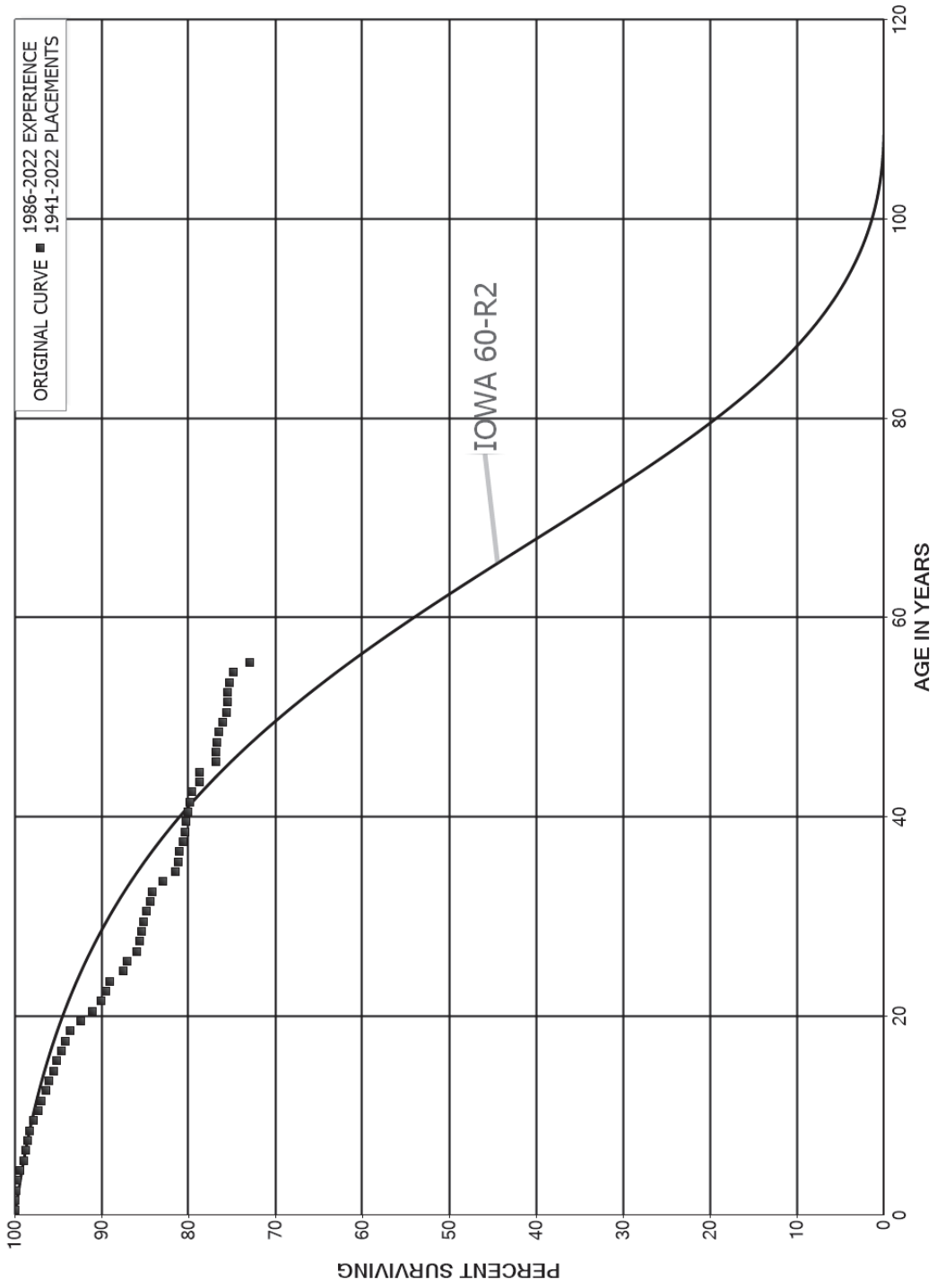
TAMPA ELECTRIC COMPANY

ACCOUNTS 373.00 AND 373.02 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2022			EXPERIENCE BAND 1899-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	3,627,810	520,523	0.1435	0.8565	9.64	
40.5	2,959,216	445,547	0.1506	0.8494	8.26	
41.5	2,422,797	378,084	0.1561	0.8439	7.02	
42.5	1,969,634	290,230	0.1474	0.8526	5.92	
43.5	1,639,747	241,363	0.1472	0.8528	5.05	
44.5	1,391,348	212,843	0.1530	0.8470	4.31	
45.5	1,178,505	196,997	0.1672	0.8328	3.65	
46.5	981,507	216,311	0.2204	0.7796	3.04	
47.5	765,197	148,525	0.1941	0.8059	2.37	
48.5	616,671	126,639	0.2054	0.7946	1.91	
49.5	490,033	95,007	0.1939	0.8061	1.52	
50.5	395,026	84,433	0.2137	0.7863	1.22	
51.5	310,593	63,655	0.2049	0.7951	0.96	
52.5	246,938	56,946	0.2306	0.7694	0.76	
53.5	189,993	50,199	0.2642	0.7358	0.59	
54.5	139,793	41,976	0.3003	0.6997	0.43	
55.5	97,817	33,937	0.3469	0.6531	0.30	
56.5	63,881	22,162	0.3469	0.6531	0.20	
57.5	41,719	14,616	0.3504	0.6496	0.13	
58.5	27,103	11,369	0.4195	0.5805	0.08	
59.5	15,734	11,744	0.7464	0.2536	0.05	
60.5	3,989	3,989	1.0000		0.01	
61.5						

TAMPA ELECTRIC COMPANY  
 ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



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TAMPA ELECTRIC COMPANY

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1941-2022			EXPERIENCE BAND 1986-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	163,352,563	4,093	0.0000	1.0000	100.00
0.5	159,545,323	45,400	0.0003	0.9997	100.00
1.5	126,574,858	114,314	0.0009	0.9991	99.97
2.5	122,399,011	251,604	0.0021	0.9979	99.88
3.5	118,028,110	302,080	0.0026	0.9974	99.67
4.5	116,637,668	554,494	0.0048	0.9952	99.42
5.5	106,220,565	257,202	0.0024	0.9976	98.95
6.5	99,448,209	199,736	0.0020	0.9980	98.71
7.5	93,829,911	202,756	0.0022	0.9978	98.51
8.5	85,748,824	412,550	0.0048	0.9952	98.30
9.5	80,369,166	406,668	0.0051	0.9949	97.82
10.5	77,502,556	304,740	0.0039	0.9961	97.33
11.5	75,472,870	446,648	0.0059	0.9941	96.94
12.5	74,007,148	261,219	0.0035	0.9965	96.37
13.5	72,122,692	427,335	0.0059	0.9941	96.03
14.5	69,793,649	220,090	0.0032	0.9968	95.46
15.5	68,168,879	402,251	0.0059	0.9941	95.16
16.5	64,210,950	291,372	0.0045	0.9955	94.60
17.5	62,419,405	389,053	0.0062	0.9938	94.17
18.5	61,024,304	805,268	0.0132	0.9868	93.58
19.5	59,745,007	823,594	0.0138	0.9862	92.35
20.5	56,736,639	661,561	0.0117	0.9883	91.07
21.5	54,346,201	300,179	0.0055	0.9945	90.01
22.5	52,211,839	257,532	0.0049	0.9951	89.52
23.5	50,958,447	893,684	0.0175	0.9825	89.07
24.5	47,796,526	233,475	0.0049	0.9951	87.51
25.5	42,509,905	551,473	0.0130	0.9870	87.08
26.5	40,118,529	144,150	0.0036	0.9964	85.95
27.5	38,085,631	115,334	0.0030	0.9970	85.65
28.5	36,207,531	103,516	0.0029	0.9971	85.39
29.5	34,549,565	138,096	0.0040	0.9960	85.14
30.5	32,815,700	168,441	0.0051	0.9949	84.80
31.5	31,222,672	63,254	0.0020	0.9980	84.37
32.5	30,318,909	452,986	0.0149	0.9851	84.20
33.5	29,340,523	507,672	0.0173	0.9827	82.94
34.5	13,764,634	58,857	0.0043	0.9957	81.50
35.5	13,108,161	9,996	0.0008	0.9992	81.15
36.5	7,998,211	46,361	0.0058	0.9942	81.09
37.5	6,931,929	21,635	0.0031	0.9969	80.62
38.5	6,672,829	2,806	0.0004	0.9996	80.37

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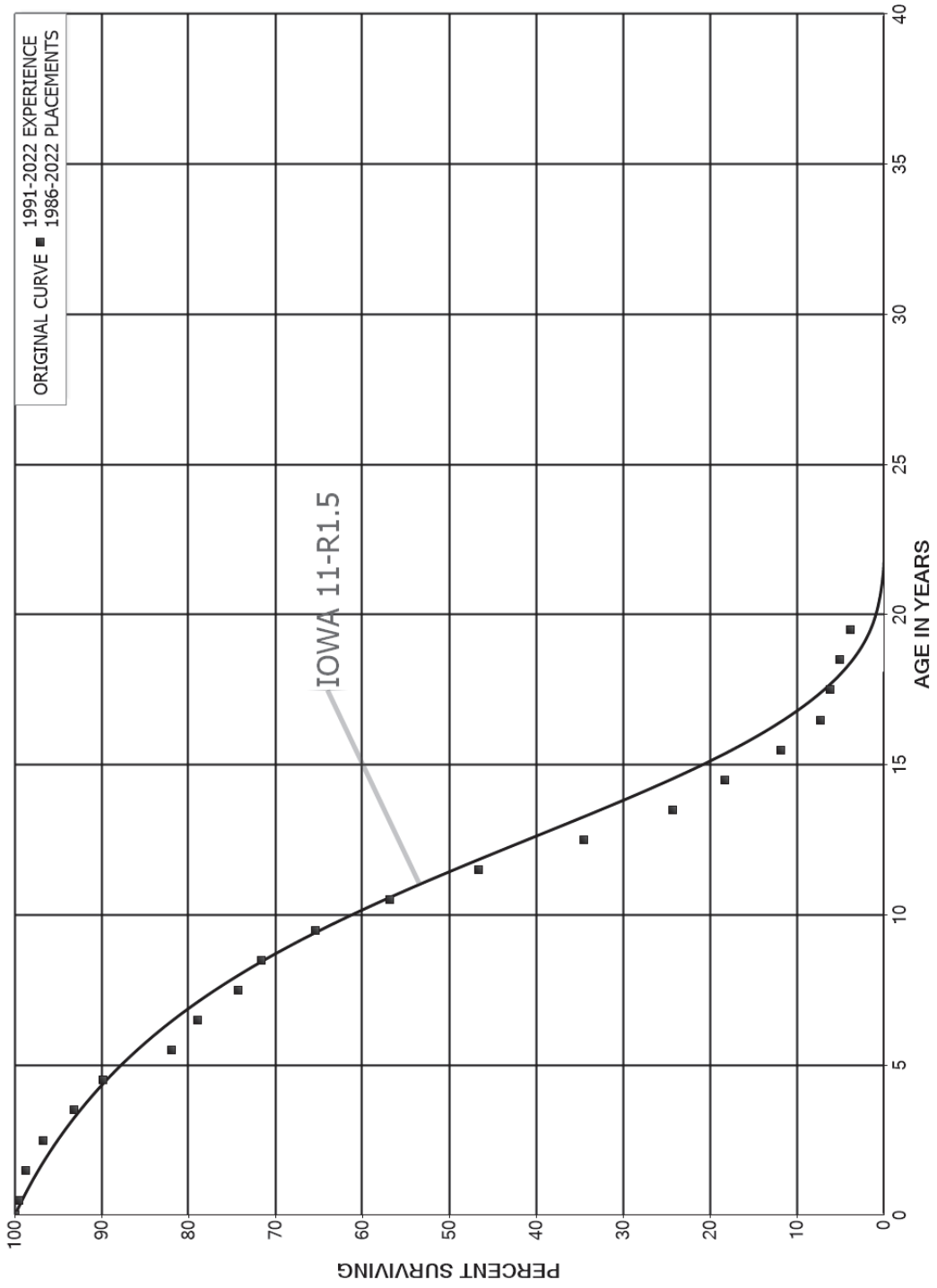
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1941-2022			EXPERIENCE BAND 1986-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	6,421,142	18,606	0.0029	0.9971	80.34	
40.5	5,715,387	15,947	0.0028	0.9972	80.10	
41.5	5,542,855	21,243	0.0038	0.9962	79.88	
42.5	5,257,011	53,647	0.0102	0.9898	79.57	
43.5	5,056,541	4,934	0.0010	0.9990	78.76	
44.5	4,833,294	110,532	0.0229	0.9771	78.69	
45.5	4,603,570	1,391	0.0003	0.9997	76.89	
46.5	4,501,837	9,057	0.0020	0.9980	76.86	
47.5	3,817,246	9,214	0.0024	0.9976	76.71	
48.5	3,536,210	18,840	0.0053	0.9947	76.52	
49.5	3,323,815	23,170	0.0070	0.9930	76.12	
50.5	3,186,435	1,501	0.0005	0.9995	75.59	
51.5	3,114,265	3,924	0.0013	0.9987	75.55	
52.5	2,414,459	4,696	0.0019	0.9981	75.45	
53.5	2,376,896	16,111	0.0068	0.9932	75.31	
54.5	2,253,769	56,773	0.0252	0.9748	74.80	
55.5	1,975,810	938	0.0005	0.9995	72.91	
56.5	1,890,422		0.0000	1.0000	72.88	
57.5	1,776,679	11,032	0.0062	0.9938	72.88	
58.5	1,548,817	7,424	0.0048	0.9952	72.43	
59.5	1,512,173		0.0000	1.0000	72.08	
60.5	1,465,156		0.0000	1.0000	72.08	
61.5	1,281,133	4,193	0.0033	0.9967	72.08	
62.5	1,246,661	8,413	0.0067	0.9933	71.84	
63.5	1,218,398		0.0000	1.0000	71.36	
64.5	768,884		0.0000	1.0000	71.36	
65.5	750,267		0.0000	1.0000	71.36	
66.5	740,006		0.0000	1.0000	71.36	
67.5	363,821		0.0000	1.0000	71.36	
68.5	3,167		0.0000	1.0000	71.36	
69.5	3,167		0.0000	1.0000	71.36	
70.5	3,167		0.0000	1.0000	71.36	
71.5	3,167		0.0000	1.0000	71.36	
72.5	3,167		0.0000	1.0000	71.36	
73.5	3,167		0.0000	1.0000	71.36	
74.5	3,167		0.0000	1.0000	71.36	
75.5	3,167		0.0000	1.0000	71.36	
76.5	3,167		0.0000	1.0000	71.36	
77.5	3,167		0.0000	1.0000	71.36	
78.5	3,167		0.0000	1.0000	71.36	

TAMPA ELECTRIC COMPANY  
 ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS  
 ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1941-2022			EXPERIENCE BAND 1986-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	3,167		0.0000	1.0000	71.36
80.5	3,167		0.0000	1.0000	71.36
81.5					71.36

TAMPA ELECTRIC COMPANY  
 ACCOUNTS 392.02 AND 392.12 LIGHT TRUCKS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES





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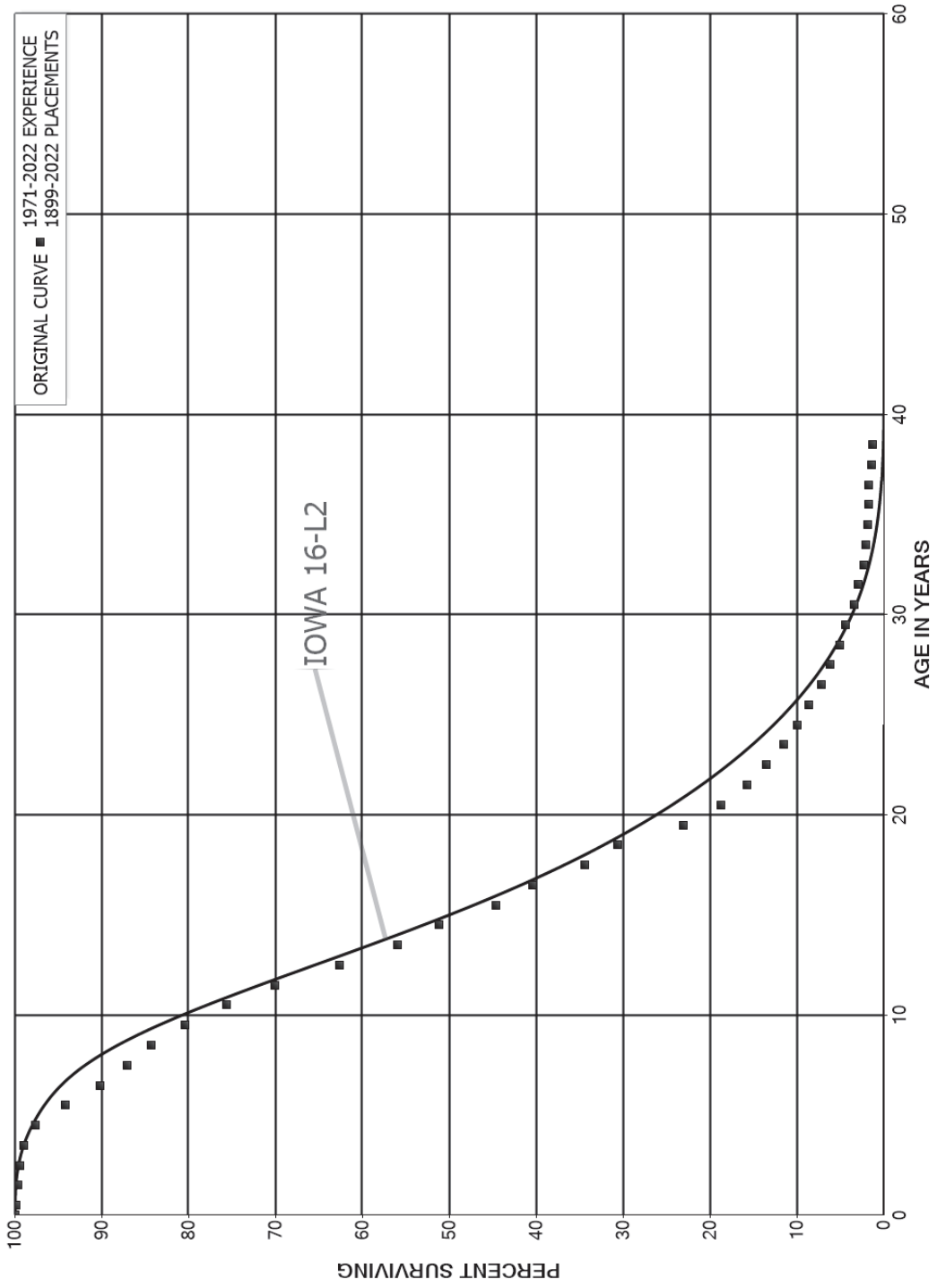
TAMPA ELECTRIC COMPANY

ACCOUNTS 392.02 AND 392.12 LIGHT TRUCKS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1986-2022			EXPERIENCE BAND 1991-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	29,171,834	142,713	0.0049	0.9951	100.00
0.5	22,547,370	184,567	0.0082	0.9918	99.51
1.5	20,646,225	409,829	0.0199	0.9801	98.70
2.5	19,695,499	731,012	0.0371	0.9629	96.74
3.5	18,084,195	647,243	0.0358	0.9642	93.15
4.5	17,073,206	1,486,513	0.0871	0.9129	89.81
5.5	14,391,053	530,383	0.0369	0.9631	81.99
6.5	7,603,831	449,596	0.0591	0.9409	78.97
7.5	6,404,966	229,968	0.0359	0.9641	74.30
8.5	6,106,098	528,734	0.0866	0.9134	71.63
9.5	5,638,483	736,884	0.1307	0.8693	65.43
10.5	5,039,150	907,292	0.1800	0.8200	56.88
11.5	4,388,737	1,137,474	0.2592	0.7408	46.64
12.5	3,519,050	1,047,551	0.2977	0.7023	34.55
13.5	2,558,605	630,746	0.2465	0.7535	24.27
14.5	1,703,294	602,687	0.3538	0.6462	18.28
15.5	1,039,999	396,166	0.3809	0.6191	11.81
16.5	610,742	92,364	0.1512	0.8488	7.31
17.5	514,135	96,477	0.1876	0.8124	6.21
18.5	446,443	107,475	0.2407	0.7593	5.04
19.5	338,967	26,140	0.0771	0.9229	3.83
20.5	255,218	10,893	0.0427	0.9573	3.53
21.5	191,192		0.0000	1.0000	3.38
22.5	119,302		0.0000	1.0000	3.38
23.5	97,905		0.0000	1.0000	3.38
24.5	64,935		0.0000	1.0000	3.38
25.5	57,518		0.0000	1.0000	3.38
26.5	35,242		0.0000	1.0000	3.38
27.5	35,242		0.0000	1.0000	3.38
28.5	14,908		0.0000	1.0000	3.38
29.5					3.38

TAMPA ELECTRIC COMPANY  
 ACCOUNTS 392.03 AND 392.13 HEAVY TRUCKS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



**TAMPA ELECTRIC COMPANY  
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TAMPA ELECTRIC COMPANY

ACCOUNTS 392.03 AND 392.13 HEAVY TRUCKS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1899-2022			EXPERIENCE BAND 1971-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	122,911,340	155,835	0.0013	0.9987	100.00
0.5	106,775,600	273,098	0.0026	0.9974	99.87
1.5	97,247,904	268,089	0.0028	0.9972	99.62
2.5	96,872,018	365,169	0.0038	0.9962	99.34
3.5	92,083,936	1,223,867	0.0133	0.9867	98.97
4.5	89,680,609	3,231,096	0.0360	0.9640	97.65
5.5	79,387,637	3,308,775	0.0417	0.9583	94.13
6.5	56,221,241	1,953,272	0.0347	0.9653	90.21
7.5	47,902,680	1,538,835	0.0321	0.9679	87.08
8.5	44,819,974	2,088,765	0.0466	0.9534	84.28
9.5	39,770,514	2,367,549	0.0595	0.9405	80.35
10.5	37,012,423	2,709,752	0.0732	0.9268	75.57
11.5	34,425,041	3,636,524	0.1056	0.8944	70.04
12.5	30,885,468	3,304,050	0.1070	0.8930	62.64
13.5	27,599,547	2,335,280	0.0846	0.9154	55.94
14.5	23,003,309	2,944,136	0.1280	0.8720	51.20
15.5	20,099,174	1,913,746	0.0952	0.9048	44.65
16.5	18,192,500	2,711,169	0.1490	0.8510	40.40
17.5	15,504,223	1,700,061	0.1097	0.8903	34.38
18.5	13,804,162	3,378,140	0.2447	0.7553	30.61
19.5	10,426,021	2,005,238	0.1923	0.8077	23.12
20.5	8,364,484	1,335,969	0.1597	0.8403	18.67
21.5	6,669,035	950,303	0.1425	0.8575	15.69
22.5	5,191,286	748,067	0.1441	0.8559	13.45
23.5	4,363,472	604,163	0.1385	0.8615	11.52
24.5	3,499,197	468,820	0.1340	0.8660	9.92
25.5	2,823,576	456,753	0.1618	0.8382	8.59
26.5	2,167,915	317,073	0.1463	0.8537	7.20
27.5	1,850,842	327,865	0.1771	0.8229	6.15
28.5	1,084,961	145,896	0.1345	0.8655	5.06
29.5	939,065	208,730	0.2223	0.7777	4.38
30.5	665,683	80,147	0.1204	0.8796	3.41
31.5	432,201	110,013	0.2545	0.7455	3.00
32.5	307,735	24,937	0.0810	0.9190	2.23
33.5	269,776	25,755	0.0955	0.9045	2.05
34.5	244,021	12,001	0.0492	0.9508	1.86
35.5	142,440	5,259	0.0369	0.9631	1.76
36.5	69,013	12,798	0.1854	0.8146	1.70
37.5	56,215	3,969	0.0706	0.9294	1.38
38.5	52,246	5,872	0.1124	0.8876	1.29

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TAMPA ELECTRIC COMPANY

ACCOUNTS 392.03 AND 392.13 HEAVY TRUCKS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1899-2022			EXPERIENCE BAND 1971-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	46,374	536	0.0116	0.9884	1.14	
40.5	45,838	9,195	0.2006	0.7994	1.13	
41.5	36,643	3,756	0.1025	0.8975	0.90	
42.5	32,887	9,657	0.2936	0.7064	0.81	
43.5	23,230	290	0.0125	0.9875	0.57	
44.5	22,940	499	0.0218	0.9782	0.57	
45.5	22,441		0.0000	1.0000	0.55	
46.5	22,441	15,078	0.6719	0.3281	0.55	
47.5	7,363	959	0.1302	0.8698	0.18	
48.5	6,404	3,451	0.5389	0.4611	0.16	
49.5	2,953		0.0000	1.0000	0.07	
50.5	2,953		0.0000	1.0000	0.07	
51.5	2,953	261	0.0884	0.9116	0.07	
52.5	2,692	366	0.1360	0.8640	0.07	
53.5	2,326	1,989	0.8551	0.1449	0.06	
54.5	337		0.0000	1.0000	0.01	
55.5	337		0.0000	1.0000	0.01	
56.5	337		0.0000	1.0000	0.01	
57.5	337		0.0000	1.0000	0.01	
58.5	337		0.0000	1.0000	0.01	
59.5	337	337	1.0000		0.01	
60.5						
61.5						
62.5						
63.5						
64.5						
65.5						
66.5						
67.5						
68.5						
69.5						
70.5						
71.5						
72.5	93,869		0.0000			
73.5	93,869		0.0000			
74.5	93,869		0.0000			
75.5	93,869		0.0000			
76.5	93,869		0.0000			
77.5	93,869		0.0000			
78.5	93,869		0.0000			

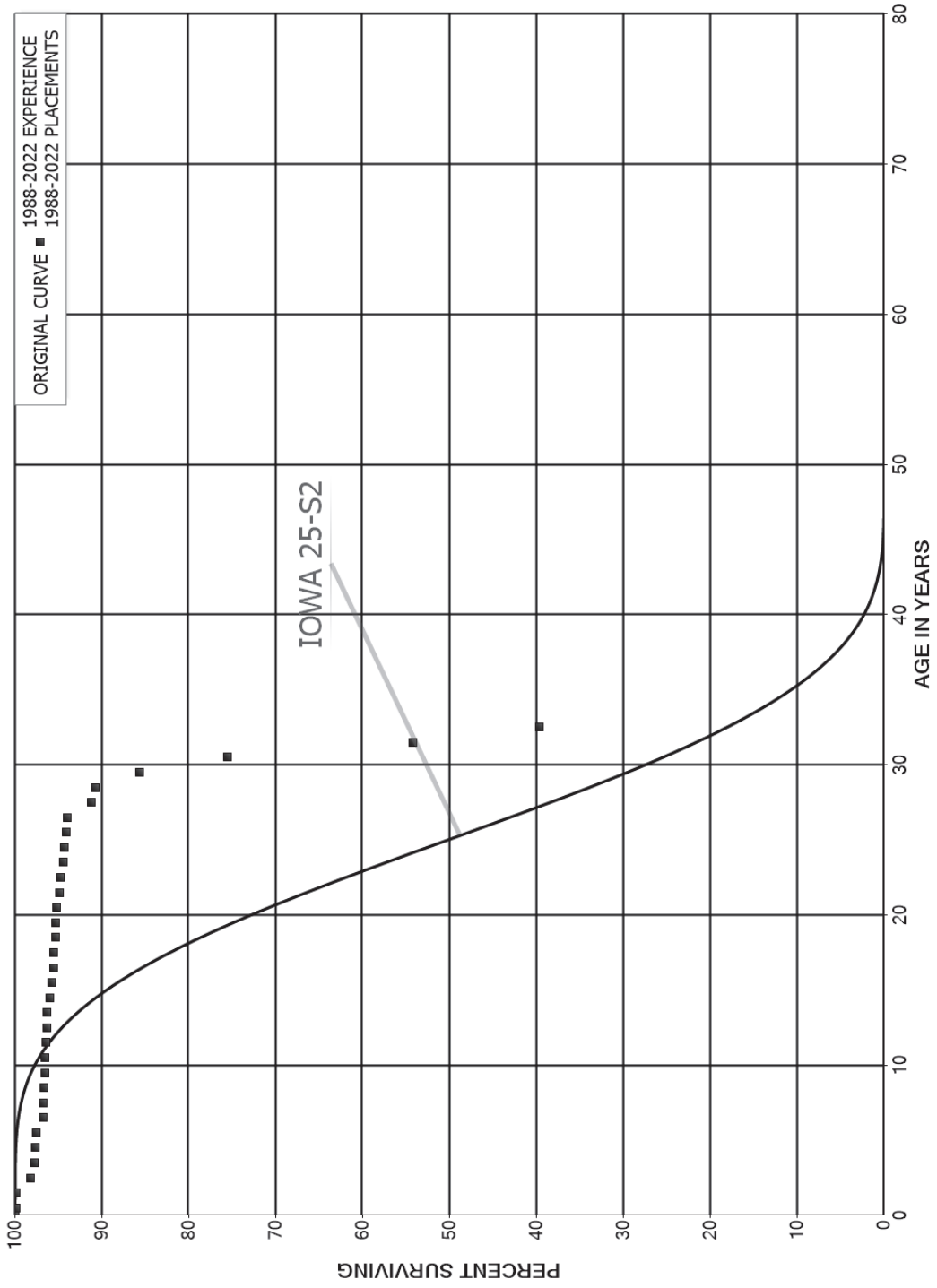
TAMPA ELECTRIC COMPANY

ACCOUNTS 392.03 AND 392.13 HEAVY TRUCKS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1899-2022			EXPERIENCE BAND 1971-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	93,869		0.0000		
80.5	93,869		0.0000		
81.5	93,869		0.0000		
82.5	93,869		0.0000		
83.5	93,869		0.0000		
84.5	93,869		0.0000		
85.5	93,869		0.0000		
86.5	93,869		0.0000		
87.5	93,869		0.0000		
88.5	93,869		0.0000		
89.5	93,869		0.0000		
90.5	93,869		0.0000		
91.5	93,869		0.0000		
92.5	93,869		0.0000		
93.5	93,869		0.0000		
94.5	93,869		0.0000		
95.5	93,869		0.0000		
96.5	93,869		0.0000		
97.5	93,869		0.0000		
98.5	93,869		0.0000		
99.5	93,869		0.0000		
100.5	93,869		0.0000		
101.5	93,869		0.0000		
102.5	93,869		0.0000		
103.5	93,869		0.0000		
104.5	93,869		0.0000		
105.5	93,869		0.0000		
106.5	93,869		0.0000		
107.5	93,869		0.0000		
108.5	93,869		0.0000		
109.5	93,869		0.0000		
110.5	93,869		0.0000		
111.5	93,869		0.0000		
112.5	93,869		0.0000		
113.5	93,869	93,869	1.0000		
114.5					

TAMPA ELECTRIC COMPANY  
 ACCOUNT 397.25 COMMUNICATION EQUIPMENT- FIBER  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



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TAMPA ELECTRIC COMPANY

ACCOUNT 397.25 COMMUNICATION EQUIPMENT- FIBER

ORIGINAL LIFE TABLE

PLACEMENT BAND 1988-2022			EXPERIENCE BAND 1988-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	41,021,904	46,609	0.0011	0.9989	100.00
0.5	39,069,036	30,024	0.0008	0.9992	99.89
1.5	35,449,174	585,893	0.0165	0.9835	99.81
2.5	31,357,112	148,464	0.0047	0.9953	98.16
3.5	28,831,863	33,118	0.0011	0.9989	97.70
4.5	28,226,728	19,277	0.0007	0.9993	97.58
5.5	27,347,995	207,476	0.0076	0.9924	97.52
6.5	26,058,812	28,646	0.0011	0.9989	96.78
7.5	24,292,421	1,000	0.0000	1.0000	96.67
8.5	23,118,140	34,624	0.0015	0.9985	96.67
9.5	22,668,415	84	0.0000	1.0000	96.52
10.5	21,967,915	17,401	0.0008	0.9992	96.52
11.5	21,677,860	39,309	0.0018	0.9982	96.44
12.5	21,165,273	5,435	0.0003	0.9997	96.27
13.5	20,894,365	59,048	0.0028	0.9972	96.25
14.5	20,215,108	53,121	0.0026	0.9974	95.97
15.5	18,724,444	33,365	0.0018	0.9982	95.72
16.5	16,033,187	15	0.0000	1.0000	95.55
17.5	12,819,587	34,660	0.0027	0.9973	95.55
18.5	12,554,770	5,595	0.0004	0.9996	95.29
19.5	12,202,479	11,309	0.0009	0.9991	95.25
20.5	11,422,935	34,971	0.0031	0.9969	95.16
21.5	10,693,797	21,581	0.0020	0.9980	94.87
22.5	9,941,555	26,634	0.0027	0.9973	94.68
23.5	8,144,567	11,637	0.0014	0.9986	94.42
24.5	7,644,956	15,885	0.0021	0.9979	94.29
25.5	6,040,391	7,093	0.0012	0.9988	94.09
26.5	5,824,572	172,233	0.0296	0.9704	93.98
27.5	5,404,679	27,177	0.0050	0.9950	91.20
28.5	4,657,446	261,127	0.0561	0.9439	90.75
29.5	4,022,565	475,237	0.1181	0.8819	85.66
30.5	1,963,954	555,561	0.2829	0.7171	75.54
31.5	943,824	253,040	0.2681	0.7319	54.17
32.5	455,160	24,391	0.0536	0.9464	39.65
33.5	24,022		0.0000	1.0000	37.52
34.5					37.52

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**PART VIII. NET SALVAGE STATISTICS**



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TAMPA ELECTRIC COMPANY  
 TABLE 4. CALCULATION OF WEIGHTED NET SALVAGE PERCENT FOR GENERATION PLANT AS OF DECEMBER 31, 2024  
 BASED ON PRELIMINARY ESTIMATES USING DATA THROUGH 2022

ACCOUNT (1)	TERMINAL RETIREMENTS		INTERIM RETIREMENTS		TOTAL NET SALVAGE		ESTIMATED NET SALVAGE NET SALVAGE (10)=(8)/(9)
	RETIREMENTS (\$) (2)	NET SALVAGE (\$) (3)	RETIREMENTS (\$) (4)	NET SALVAGE (\$) (5)	NET SALVAGE (\$) (6)=(4)+(7)	TOTAL RETIREMENTS (\$) (8)=(2)+(6)	
<b>STEAM PRODUCTION PLANT</b>							
311.00 STRUCTURES AND IMPROVEMENTS	301,396,598	0	56,039,545	16,811,864	16,811,864	357,436,143	(5)
312.00 BOILER PLANT EQUIPMENT	475,794,770	0	295,876,100	88,762,830	88,762,830	771,670,870	(12)
314.00 TURBOGENERATOR UNITS	109,716,982	0	42,575,640	12,772,692	12,772,692	152,292,621	(8)
315.00 ACCESSORY ELECTRIC EQUIPMENT	103,063,499	0	38,340,508	5,751,076	5,751,076	141,404,007	(4)
316.00 MISCELLANEOUS EQUIPMENT	24,528,868	0	10,177,508	203,548	203,548	34,706,277	(1)
<b>TOTAL STEAM PRODUCTION PLANT</b>	<b>1,014,500,717</b>	<b>0</b>	<b>443,009,201</b>	<b>124,302,010</b>	<b>124,302,010</b>	<b>1,457,509,919</b>	
<b>OTHER PRODUCTION PLANT</b>							
341.00 STRUCTURES AND IMPROVEMENTS	340,780,697	0	108,637,705	43,455,082	43,455,082	448,418,303	(10)
342.00 FUEL HOLDERS	643,189,677	0	145,694,771	21,854,216	21,854,216	788,894,448	(3)
343.00 PRIME MOVERS	1,376,657,222	0	499,855,876	74,978,381	74,978,381	1,876,513,098	(4)
343.10 PRIME MOVERS - CAPITAL SPARE PARTS	6,276,701	0	194,547,861	(77,819,145)	(77,819,145)	200,824,562	39
345.00 ACCESSORY ELECTRIC EQUIPMENT	247,266,816	0	98,507,761	11,701,552	11,701,552	305,774,577	(4)
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	(10,733,249)	0	12,348,654	617,423	617,423	23,091,709	(3)
<b>TOTAL OTHER PRODUCTION PLANT</b>	<b>2,624,914,263</b>	<b>0</b>	<b>1,019,592,429</b>	<b>74,87,510</b>	<b>74,87,510</b>	<b>3,644,506,692</b>	
<b>TOTAL PRODUCTION PLANT</b>	<b>3,639,414,980</b>	<b>0</b>	<b>1,462,601,631</b>	<b>199,089,519</b>	<b>199,089,519</b>	<b>5,102,016,611</b>	

**TAMPA ELECTRIC COMPANY  
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TAMPA ELECTRIC COMPANY  
ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2009	299,040	528,780	177	432,992	145	95,788-	32-
2010	2,118,109	143,456	7	31,420	1	112,036-	5-
2011	2,352,232	496,222	21	21,679	1	474,543-	20-
2012	1,240,257	414,418	33	10,890	1	403,528-	33-
2013	954,332	410,905	43	6,667	1	404,237-	42-
2014	3,119,202	259,081	8		0	259,081-	8-
2015	1,089,331	272,233	25	124,903	11	147,330-	14-
2016	1,656,673	2,102,139	127		0	2,102,139-	127-
2017	695,150	686,920	99		0	686,920-	99-
2018	875,791	328,025	37		0	328,025-	37-
2019	1,679,617	175,911	10		0	175,911-	10-
2020	1,382,040	766,829	55		0	766,829-	55-
2021	264,373	132,372	50		0	132,372-	50-
2022	13,348,049	3,000,685	22		0	3,000,685-	22-
TOTAL	31,074,196	9,717,977	31	628,552	2	9,089,425-	29-

THREE-YEAR MOVING AVERAGES

09-11	1,589,794	389,486	24	162,030	10	227,456-	14-
10-12	1,903,533	351,365	18	21,330	1	330,036-	17-
11-13	1,515,607	440,515	29	13,079	1	427,436-	28-
12-14	1,771,264	361,468	20	5,852	0	355,616-	20-
13-15	1,720,955	314,073	18	43,857	3	270,216-	16-
14-16	1,955,068	877,818	45	41,634	2	836,183-	43-
15-17	1,147,051	1,020,431	89	41,634	4	978,796-	85-
16-18	1,075,871	1,039,028	97		0	1,039,028-	97-
17-19	1,083,519	396,952	37		0	396,952-	37-
18-20	1,312,483	423,588	32		0	423,588-	32-
19-21	1,108,677	358,371	32		0	358,371-	32-
20-22	4,998,154	1,299,962	26		0	1,299,962-	26-

FIVE-YEAR AVERAGE

18-22	3,509,974	880,765	25		0	880,765-	25-
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TAMPA ELECTRIC COMPANY

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2009	4,664,635	596,124	13	346,655	7	249,469-	5-
2010	14,149,427	3,333,639	24	324,154	2	3,009,485-	21-
2011	23,388,478	8,611,242	37	167,329	1	8,443,913-	36-
2012	11,448,253	3,754,696	33	249,892	2	3,504,803-	31-
2013	18,810,461	2,572,061	14	26,027	0	2,546,034-	14-
2014	23,933,285	11,427,773	48	332,495	1	11,095,278-	46-
2015	44,664,765	16,575,462	37	955,049	2	15,620,413-	35-
2016	8,462,716	5,957,021	70	84,244	1	5,872,777-	69-
2017	9,367,612	5,057,002	54		0	5,057,002-	54-
2018	8,102,356	4,609,065	57		0	4,609,065-	57-
2019	4,611,158	2,528,915	55	50,045	1	2,478,870-	54-
2020	18,026,772	7,766,792	43		0	7,766,792-	43-
2021	4,595,469	4,180,925	91		0	4,180,925-	91-
2022	5,471,168	1,215,779	22		0	1,215,779-	22-
TOTAL	199,696,554	78,186,496	39	2,535,891	1	75,650,605-	38-

THREE-YEAR MOVING AVERAGES

09-11	14,067,513	4,180,335	30	279,380	2	3,900,956-	28-
10-12	16,328,719	5,233,193	32	247,125	2	4,986,067-	31-
11-13	17,882,397	4,979,333	28	147,750	1	4,831,583-	27-
12-14	18,063,999	5,918,177	33	202,805	1	5,715,372-	32-
13-15	29,136,170	10,191,765	35	437,857	2	9,753,908-	33-
14-16	25,686,922	11,320,085	44	457,263	2	10,862,823-	42-
15-17	20,831,698	9,196,495	44	346,431	2	8,850,064-	42-
16-18	8,644,228	5,207,696	60	28,081	0	5,179,614-	60-
17-19	7,360,376	4,064,994	55	16,682	0	4,048,312-	55-
18-20	10,246,762	4,968,257	48	16,682	0	4,951,575-	48-
19-21	9,077,800	4,825,544	53	16,682	0	4,808,862-	53-
20-22	9,364,470	4,387,832	47		0	4,387,832-	47-

FIVE-YEAR AVERAGE

18-22	8,161,385	4,060,295	50	10,009	0	4,050,286-	50-
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**TAMPA ELECTRIC COMPANY  
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EXHIBIT 2  
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TAMPA ELECTRIC COMPANY  
ACCOUNT 314.00 TURBOGENERATOR UNITS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2009	48,461	557,002		563,450		6,448	13
2010	4,493,622	1,290,069	29	21,406	0	1,268,664-	28-
2011	6,369,940	1,767,028	28	410,734	6	1,356,294-	21-
2012	321,734	812,911	253		0	812,911-	253-
2013	2,227,699	3,785,550	170	40,698	2	3,744,853-	168-
2014	2,655,669	3,298,337	124	4,739	0	3,293,598-	124-
2015	4,571,050	286,429	6	15,743	0	270,686-	6-
2016	1,131,883	3,271,239	289	23,024	2	3,248,215-	287-
2017	966,473	210,534	22		0	210,534-	22-
2018	2,761,158	536,729	19		0	536,729-	19-
2019	1,256,500	713,239	57		0	713,239-	57-
2020	3,797,298	622,693	16		0	622,693-	16-
2021	99,818	3,526,616			0	3,526,616-	
2022	367,863	26,857	7		0	26,857-	7-
TOTAL	31,069,167	20,705,234	67	1,079,792	3	19,625,442-	63-

THREE-YEAR MOVING AVERAGES

09-11	3,637,341	1,204,700	33	331,863	9	872,837-	24-
10-12	3,728,432	1,290,003	35	144,046	4	1,145,956-	31-
11-13	2,973,124	2,121,830	71	150,477	5	1,971,352-	66-
12-14	1,735,034	2,632,266	152	15,146	1	2,617,121-	151-
13-15	3,151,472	2,456,772	78	20,393	1	2,436,379-	77-
14-16	2,786,200	2,285,335	82	14,502	1	2,270,833-	82-
15-17	2,223,135	1,256,067	56	12,922	1	1,243,145-	56-
16-18	1,619,838	1,339,501	83	7,675	0	1,331,826-	82-
17-19	1,661,377	486,834	29		0	486,834-	29-
18-20	2,604,985	624,221	24		0	624,221-	24-
19-21	1,717,872	1,620,850	94		0	1,620,850-	94-
20-22	1,421,659	1,392,056	98		0	1,392,056-	98-

FIVE-YEAR AVERAGE

18-22	1,656,527	1,085,227	66		0	1,085,227-	66-
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**TAMPA ELECTRIC COMPANY  
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TAMPA ELECTRIC COMPANY

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2009	141,893	84,659	60		0	84,659-	60-
2010	1,247,973	42,302	3		0	42,302-	3-
2011	2,539,694	99,271	4		0	99,271-	4-
2012	2,133,783	377,001	18		0	377,001-	18-
2013	1,787,117	334,088	19		0	334,088-	19-
2014	1,997,814	228,294	11		0	228,294-	11-
2015	3,986,897	171,697	4	24,981	1	146,716-	4-
2016	456,857	248,561	54		0	248,561-	54-
2017	527,966	87,836	17		0	87,836-	17-
2018	442,416	47,014	11		0	47,014-	11-
2019	166,770	114,464	69		0	114,464-	69-
2020	1,587,670	256,521	16		0	256,521-	16-
2021	64,085	203,392	317		0	203,392-	317-
2022	511,506	172,475	34		0	172,475-	34-
TOTAL	17,592,442	2,467,576	14	24,981	0	2,442,595-	14-

THREE-YEAR MOVING AVERAGES

09-11	1,309,854	75,411	6		0	75,411-	6-
10-12	1,973,817	172,858	9		0	172,858-	9-
11-13	2,153,532	270,120	13		0	270,120-	13-
12-14	1,972,905	313,128	16		0	313,128-	16-
13-15	2,590,610	244,693	9	8,327	0	236,366-	9-
14-16	2,147,189	216,184	10	8,327	0	207,857-	10-
15-17	1,657,240	169,365	10	8,327	1	161,038-	10-
16-18	475,746	127,804	27		0	127,804-	27-
17-19	379,050	83,105	22		0	83,105-	22-
18-20	732,285	139,333	19		0	139,333-	19-
19-21	606,175	191,459	32		0	191,459-	32-
20-22	721,087	210,796	29		0	210,796-	29-

FIVE-YEAR AVERAGE

18-22	554,489	158,773	29		0	158,773-	29-
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TAMPA ELECTRIC COMPANY

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2009	1,904	2,225	117		0	2,225-	117-
2010	135,243	1,269	1		0	1,269-	1-
2011	500,540	32,793	7		0	32,793-	7-
2012	531,486	80,105	15	20,000	4	60,105-	11-
2013	152,249	8,764	6	106,326	70	97,562	64
2014	23,519	1,029	4		0	1,029-	4-
2015	1,663,286	18,265	1	60,250	4	41,985	3
2016	57,212	76,941	134	54,475	95	22,466-	39-
2017	62,152	52,555	85		0	52,555-	85-
2018	212,036	6,169	3		0	6,169-	3-
2019	151,516	107,655	71	66,512	44	41,143-	27-
2020	148,158	26,464	18	68,000	46	41,536	28
2021							
2022	7,794	18,094	232		0	18,094-	232-
TOTAL	3,647,095	432,328	12	375,563	10	56,765-	2-

THREE-YEAR MOVING AVERAGES

09-11	212,562	12,096	6		0	12,096-	6-
10-12	389,090	38,056	10	6,667	2	31,389-	8-
11-13	394,758	40,554	10	42,109	11	1,555	0
12-14	235,751	29,966	13	42,109	18	12,142	5
13-15	613,018	9,353	2	55,525	9	46,172	8
14-16	581,339	32,078	6	38,242	7	6,163	1
15-17	594,216	49,254	8	38,242	6	11,012-	2-
16-18	110,467	45,221	41	18,158	16	27,063-	24-
17-19	141,901	55,460	39	22,171	16	33,289-	23-
18-20	170,570	46,763	27	44,837	26	1,925-	1-
19-21	99,891	44,707	45	44,837	45	131	0
20-22	51,984	14,853	29	22,667	44	7,814	15

FIVE-YEAR AVERAGE

18-22	103,901	31,676	30	26,902	26	4,774-	5-
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TAMPA ELECTRIC COMPANY  
ACCOUNT 341.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2009	282,366	12,152	4		0	12,152-	4-
2010	312,476	10,360	3		0	10,360-	3-
2011	447,836	1,051,403	235		0	1,051,403-	235-
2012	1,269,844	35,233	3		0	35,233-	3-
2013	310,386	32,086	10	3,344	1	28,742-	9-
2014	321,656	17,056	5		0	17,056-	5-
2015	671,411	49,509	7		0	49,509-	7-
2016	1,648,503	43,948	3		0	43,948-	3-
2017	1,723,738	3,171,119	184		0	3,171,119-	184-
2018	1,151,635	349,343	30		0	349,343-	30-
2019	386,475	184,663	48		0	184,663-	48-
2020	772,813	1,369,303	177		0	1,369,303-	177-
2021	1,132,726	260,615	23		0	260,615-	23-
2022	1,157,581	727,527	63		0	727,527-	63-
TOTAL	11,589,446	7,314,317	63	3,344	0	7,310,973-	63-

THREE-YEAR MOVING AVERAGES

09-11	347,559	357,972	103		0	357,972-	103-
10-12	676,719	365,665	54		0	365,665-	54-
11-13	676,022	372,908	55	1,115	0	371,793-	55-
12-14	633,962	28,125	4	1,115	0	27,010-	4-
13-15	434,484	32,884	8	1,115	0	31,769-	7-
14-16	880,523	36,838	4		0	36,838-	4-
15-17	1,347,884	1,088,192	81		0	1,088,192-	81-
16-18	1,507,959	1,188,137	79		0	1,188,137-	79-
17-19	1,087,283	1,235,042	114		0	1,235,042-	114-
18-20	770,308	634,436	82		0	634,436-	82-
19-21	764,005	604,860	79		0	604,860-	79-
20-22	1,021,040	785,815	77		0	785,815-	77-

FIVE-YEAR AVERAGE

18-22	920,246	578,290	63		0	578,290-	63-
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TAMPA ELECTRIC COMPANY

ACCOUNT 342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2009	4,145,316	124,751	3	1,530	0	123,221-	3-
2010	5,900,116	194,007	3	8,776	0	185,231-	3-
2011	3,888,967	173,952	4	36,487	1	137,465-	4-
2012	3,295,967	1,707,004-	52-	14,742	0	1,721,747	52
2013	5,466,861	431,709	8		0	431,709-	8-
2014	2,284,106	174,452	8		0	174,452-	8-
2015	8,571,039	368,999	4	124,655	1	244,344-	3-
2016	5,302,167	538,452	10		0	538,452-	10-
2017	2,848,710	544,504	19	18,380	1	526,124-	18-
2018	5,382,771	2,048,893	38		0	2,048,893-	38-
2019	4,408,035	539,697	12		0	539,697-	12-
2020	1,845,273	613,057	33		0	613,057-	33-
2021	1,703,364	81,349	5		0	81,349-	5-
2022	2,229,581	114,971	5		0	114,971-	5-
TOTAL	57,272,272	4,241,786	7	204,570	0	4,037,217-	7-

THREE-YEAR MOVING AVERAGES

09-11	4,644,800	164,236	4	15,598	0	148,639-	3-
10-12	4,361,684	446,349-	10-	20,002	0	466,350	11
11-13	4,217,265	367,115-	9-	17,076	0	384,191	9
12-14	3,682,311	366,948-	10-	4,914	0	371,862	10
13-15	5,440,668	325,053	6	41,552	1	283,502-	5-
14-16	5,385,770	360,634	7	41,552	1	319,082-	6-
15-17	5,573,972	483,985	9	47,678	1	436,307-	8-
16-18	4,511,216	1,043,950	23	6,127	0	1,037,823-	23-
17-19	4,213,172	1,044,365	25	6,127	0	1,038,238-	25-
18-20	3,878,693	1,067,216	28		0	1,067,216-	28-
19-21	2,652,224	411,368	16		0	411,368-	16-
20-22	1,926,073	269,792	14		0	269,792-	14-

FIVE-YEAR AVERAGE

18-22	3,113,805	679,593	22		0	679,593-	22-
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TAMPA ELECTRIC COMPANY

ACCOUNTS 343.00 AND 343.10 PRIME MOVERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2009	15,057,992	2,776,826	18		0	2,776,826-	18-
2010	16,020,221	1,351,338	8		0	1,351,338-	8-
2011	1,349,856	17,311	1		0	17,311-	1-
2012	31,162,255	17,429,022	56	79,698	0	17,349,324-	56-
2013	23,974,264	1,196,672	5	8,405	0	1,188,268-	5-
2014	7,384,777	119,329	2		0	119,329-	2-
2015	25,019,614	1,202,989	5		0	1,202,989-	5-
2016	17,248,765	2,598,263	15	254	0	2,598,009-	15-
2017	60,410,214	7,259,228	12		0	7,259,228-	12-
2018	7,452,333	2,711,982	36		0	2,711,982-	36-
2019	2,423,633	1,245,539	51		0	1,245,539-	51-
2020	6,465,594	636,805	10		0	636,805-	10-
2021	3,093,152	620,460	20		0	620,460-	20-
2022	1,647,196	329,164	20		0	329,164-	20-
TOTAL	218,709,867	39,494,929	18	88,357	0	39,406,572-	18-

THREE-YEAR MOVING AVERAGES

09-11	10,809,356	1,381,825	13		0	1,381,825-	13-
10-12	16,177,444	6,265,890	39	26,566	0	6,239,324-	39-
11-13	18,828,792	6,214,335	33	29,368	0	6,184,968-	33-
12-14	20,840,432	6,248,341	30	29,368	0	6,218,974-	30-
13-15	18,792,885	839,663	4	2,802	0	836,862-	4-
14-16	16,551,052	1,306,860	8	85	0	1,306,776-	8-
15-17	34,226,198	3,686,827	11	85	0	3,686,742-	11-
16-18	28,370,437	4,189,824	15	85	0	4,189,739-	15-
17-19	23,428,726	3,738,916	16		0	3,738,916-	16-
18-20	5,447,186	1,531,442	28		0	1,531,442-	28-
19-21	3,994,126	834,268	21		0	834,268-	21-
20-22	3,735,314	528,810	14		0	528,810-	14-

FIVE-YEAR AVERAGE

18-22	4,216,381	1,108,790	26		0	1,108,790-	26-
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TAMPA ELECTRIC COMPANY

ACCOUNT 345.00 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2009	348,110	324,940	93		0	324,940-	93-
2010	205,152		0		0		0
2011	324,688	68,112	21		0	68,112-	21-
2012	180,769	2,025	1		0	2,025-	1-
2013	288,025	68,894	24	422	0	68,472-	24-
2014	281,330	1,385	0		0	1,385-	0
2015	314,170	20,523	7		0	20,523-	7-
2016	826,208	53,963	7		0	53,963-	7-
2017	998,638	26,235	3		0	26,235-	3-
2018	2,339,437	273,899	12		0	273,899-	12-
2019	682,415	784,738	115		0	784,738-	115-
2020	434,645	14,622	3		0	14,622-	3-
2021	208,529	52,349	25		0	52,349-	25-
2022	218,641	21,499	10		0	21,499-	10-
TOTAL	7,650,756	1,713,184	22	422	0	1,712,762-	22-

THREE-YEAR MOVING AVERAGES

09-11	292,650	131,017	45		0	131,017-	45-
10-12	236,869	23,379	10		0	23,379-	10-
11-13	264,494	46,344	18	141	0	46,203-	17-
12-14	250,041	24,101	10	141	0	23,961-	10-
13-15	294,508	30,267	10	141	0	30,127-	10-
14-16	473,903	25,290	5		0	25,290-	5-
15-17	713,005	33,574	5		0	33,574-	5-
16-18	1,388,094	118,033	9		0	118,033-	9-
17-19	1,340,163	361,624	27		0	361,624-	27-
18-20	1,152,166	357,753	31		0	357,753-	31-
19-21	441,863	283,903	64		0	283,903-	64-
20-22	287,272	29,490	10		0	29,490-	10-

FIVE-YEAR AVERAGE

18-22	776,733	229,421	30		0	229,421-	30-
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TAMPA ELECTRIC COMPANY

ACCOUNT 346.00 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2009	57,994		0		0		0
2010	74,416		0		0		0
2011	134,960		0		0		0
2012	45,378	8,134	18	6,500	14	1,634-	4-
2013	164,200	10,444	6		0	10,444-	6-
2014	603,362	5,730	1		0	5,730-	1-
2015	295,112		0		0		0
2016	133,989	54,082	40		0	54,082-	40-
2017	252,795	35,561	14	14,340	6	21,221-	8-
2018	392,360	16,805	4		0	16,805-	4-
2019	26,966	2,144	8		0	2,144-	8-
2020	8,308		0		0		0
2021	10,724		0		0		0
2022	393,191	7,302	2		0	7,302-	2-
TOTAL	2,593,755	140,201	5	20,840	1	119,361-	5-

THREE-YEAR MOVING AVERAGES

09-11	89,123		0		0		0
10-12	84,918	2,711	3	2,167	3	544-	1-
11-13	114,846	6,192	5	2,167	2	4,026-	4-
12-14	270,980	8,103	3	2,167	1	5,936-	2-
13-15	354,225	5,391	2		0	5,391-	2-
14-16	344,154	19,937	6		0	19,937-	6-
15-17	227,299	29,881	13	4,780	2	25,101-	11-
16-18	259,715	35,482	14	4,780	2	30,703-	12-
17-19	224,040	18,170	8	4,780	2	13,390-	6-
18-20	142,545	6,316	4		0	6,316-	4-
19-21	15,333	715	5		0	715-	5-
20-22	137,408	2,434	2		0	2,434-	2-

FIVE-YEAR AVERAGE

18-22	166,310	5,250	3		0	5,250-	3-
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TAMPA ELECTRIC COMPANY  
ACCOUNT 350.01 LAND AND LAND RIGHTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1996	11		0		0		0
1997							
1998							
1999							
2000	990		0		0		0
2001							
2002							
2003							
2004							
2005							
2006							
2007							
2008	220	220-	100-		0	220	100
2009	8,569		0		0		0
2010	10,434	299-	3-		0	299	3
2011		2,213				2,213-	
2012							
2013							
2014							
2015							
2016							
2017							
2018							
2019							
2020							
2021							
2022							
TOTAL	20,224	1,694	8		0	1,694-	8-
THREE-YEAR MOVING AVERAGES							
96-98	4		0		0		0
97-99							
98-00	330		0		0		0
99-01	330		0		0		0
00-02	330		0		0		0
01-03							
02-04							
03-05							
04-06							
05-07							
06-08	73	73-	100-		0	73	100

TAMPA ELECTRIC COMPANY  
 ACCOUNT 350.01 LAND AND LAND RIGHTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
07-09	2,930	73-	3-		0	73	3
08-10	6,408	173-	3-		0	173	3
09-11	6,335	638	10		0	638-	10-
10-12	3,478	638	18		0	638-	18-
11-13		738				738-	
12-14							
13-15							
14-16							
15-17							
16-18							
17-19							
18-20							
19-21							
20-22							

FIVE-YEAR AVERAGE  
 18-22

TAMPA ELECTRIC COMPANY

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1996	2,972		0		0		0
1997	8,960		0		0		0
1998	3,000		0		0		0
1999	4,540		0		0		0
2000	8,907		0		0		0
2001	10,042		0		0		0
2002	32,011		0		0		0
2003	10,092		0		0		0
2004							
2005	100,569		0		0		0
2006	31,731		0		0		0
2007	24,924		0		0		0
2008	24,387		0		0		0
2009							
2010	110,450	260	0		0	260-	0
2011	11,327	4,406	39		0	4,406-	39-
2012	15,313	2,069	14		0	2,069-	14-
2013	2,117	597	28		0	597-	28-
2014	17,099	11,875	69		0	11,875-	69-
2015	145,646	117,808	81	252	0	117,556-	81-
2016	82,248	16,696	20		0	16,696-	20-
2017	8,096	21,285	263		0	21,285-	263-
2018	11,703	6,154	53		0	6,154-	53-
2019	92,096	136,316	148		0	136,316-	148-
2020	16,795	3,694	22		0	3,694-	22-
2021	40,791	39,062	96		0	39,062-	96-
2022	35,297	44,154	125		0	44,154-	125-
TOTAL	851,112	404,377	48	252	0	404,124-	47-

THREE-YEAR MOVING AVERAGES

96-98	4,977		0		0		0
97-99	5,500		0		0		0
98-00	5,482		0		0		0
99-01	7,830		0		0		0
00-02	16,986		0		0		0
01-03	17,381		0		0		0
02-04	14,034		0		0		0
03-05	36,887		0		0		0
04-06	44,100		0		0		0
05-07	52,408		0		0		0
06-08	27,014		0		0		0

TAMPA ELECTRIC COMPANY  
ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
07-09	16,437		0		0		0
08-10	44,946	87	0		0	87-	0
09-11	40,592	1,556	4		0	1,556-	4-
10-12	45,697	2,245	5		0	2,245-	5-
11-13	9,586	2,358	25		0	2,358-	25-
12-14	11,510	4,847	42		0	4,847-	42-
13-15	54,954	43,426	79	84	0	43,342-	79-
14-16	81,664	48,793	60	84	0	48,709-	60-
15-17	78,663	51,930	66	84	0	51,845-	66-
16-18	34,016	14,712	43		0	14,712-	43-
17-19	37,298	54,585	146		0	54,585-	146-
18-20	40,198	48,721	121		0	48,721-	121-
19-21	49,894	59,691	120		0	59,691-	120-
20-22	30,961	28,970	94		0	28,970-	94-
FIVE-YEAR AVERAGE							
18-22	39,337	45,876	117		0	45,876-	117-

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TAMPA ELECTRIC COMPANY

ACCOUNT 353.00 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1982	184,254	40,124	22	58,976	32	18,852	10
1983	223,647	22,615	10	21,495	10	1,120-	1-
1984	306,800	66,974	22	68,548	22	1,574	1
1985	562,533	48,565	9	50,747	9	2,182	0
1986	188,054	80,002	43	18,471	10	61,531-	33-
1987	30,260	12,526	41	7,047	23	5,480-	18-
1988	1,871,901	109,838	6	109,311	6	527-	0
1989	241,856	126,645	52	25,040	10	101,605-	42-
1990	824,996	117,708	14	60,528	7	57,181-	7-
1991	368,360	73,154	20	8,529	2	64,625-	18-
1992	1,150,749	82,559	7	244,294	21	161,736	14
1993	963,840	212,059	22	44,053	5	168,006-	17-
1994	419,204	40,818	10	110,717	26	69,899	17
1995	1,397,601	34,436	2	7,860	1	26,576-	2-
1996	624,369	80,634	13	49,835	8	30,799-	5-
1997	747,193	95,664	13	72,159	10	23,505-	3-
1998	870,509	90,587	10	30,047	3	60,540-	7-
1999	1,074,386	134,555	13	7,502	1	127,053-	12-
2000	965,393	137,021	14	29,485	3	107,536-	11-
2001	672,358	238,280	35	72,601	11	165,679-	25-
2002	999,519	295,653	30	309,175	31	13,522	1
2003	2,315,417	337,743	15	113,362-	5-	451,105-	19-
2004	3,146,800	167,543	5	101,449	3	66,094-	2-
2005	2,476,499	94,928	4	23,543	1	71,385-	3-
2006	1,246,722	120,454	10	15,924	1	104,530-	8-
2007	1,323,827	174,551	13	1,178,715	89	1,004,164	76
2008	1,529,887	256,723	17	1,598,421	104	1,341,698	88
2009	2,186,764	17,640-	1-		0	17,640	1
2010	2,329,394	238,959	10	462,073	20	223,114	10
2011	2,379,335	571,310	24	2	0	571,307-	24-
2012	804,007	311,815	39		0	311,815-	39-
2013	2,609,362	220,100	8		0	220,100-	8-
2014	4,702,041	148,150	3	82,836	2	65,314-	1-
2015	6,063,405	778,647	13	169,215	3	609,432-	10-
2016	8,339,943	725,149	9	26,683	0	698,466-	8-
2017	5,658,032	1,710,620	30		0	1,710,620-	30-
2018	1,899,579	497,880	26	546	0	497,334-	26-
2019	1,515,935	340,644	22		0	340,644-	22-
2020	3,462,213	471,852	14		0	471,852-	14-
2021	8,927,949	662,250	7	99,792	1	562,458-	6-
2022	1,581,615	849,973	54		0	849,973-	54-
TOTAL	79,186,506	10,802,068	14	5,052,257	6	5,749,811-	7-



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TAMPA ELECTRIC COMPANY  
ACCOUNT 353.00 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
82-84	238,234	43,238	18	49,673	21	6,435	3
83-85	364,327	46,051	13	46,930	13	879	0
84-86	352,463	65,180	18	45,922	13	19,258-	5-
85-87	260,282	47,031	18	25,422	10	21,610-	8-
86-88	696,738	67,455	10	44,943	6	22,513-	3-
87-89	714,672	83,003	12	47,132	7	35,871-	5-
88-90	979,584	118,064	12	64,959	7	53,104-	5-
89-91	478,404	105,836	22	31,365	7	74,470-	16-
90-92	781,368	91,140	12	104,450	13	13,310	2
91-93	827,649	122,590	15	98,959	12	23,632-	3-
92-94	844,598	111,812	13	133,022	16	21,210	3
93-95	926,882	95,771	10	54,210	6	41,561-	4-
94-96	813,725	51,963	6	56,137	7	4,175	1
95-97	923,054	70,245	8	43,285	5	26,960-	3-
96-98	747,357	88,962	12	50,680	7	38,282-	5-
97-99	897,363	106,935	12	36,569	4	70,366-	8-
98-00	970,096	120,721	12	22,345	2	98,376-	10-
99-01	904,046	169,952	19	36,530	4	133,422-	15-
00-02	879,090	223,651	25	137,087	16	86,564-	10-
01-03	1,329,098	290,559	22	89,471	7	201,087-	15-
02-04	2,153,912	266,980	12	99,087	5	167,892-	8-
03-05	2,646,239	200,071	8	3,877	0	196,195-	7-
04-06	2,290,007	127,642	6	46,972	2	80,670-	4-
05-07	1,682,349	129,978	8	406,061	24	276,083	16
06-08	1,366,812	183,909	13	931,020	68	747,111	55
07-09	1,680,159	137,878	8	925,712	55	787,834	47
08-10	2,015,348	159,347	8	686,831	34	527,484	26
09-11	2,298,497	264,210	11	154,025	7	110,184-	5-
10-12	1,837,579	374,028	20	154,025	8	220,003-	12-
11-13	1,930,901	367,742	19	1	0	367,741-	19-
12-14	2,705,136	226,689	8	27,612	1	199,076-	7-
13-15	4,458,269	382,299	9	84,017	2	298,282-	7-
14-16	6,368,463	550,649	9	92,911	1	457,737-	7-
15-17	6,687,127	1,071,472	16	65,299	1	1,006,173-	15-
16-18	5,299,184	977,883	18	9,076	0	968,807-	18-
17-19	3,024,515	849,715	28	182	0	849,533-	28-
18-20	2,292,576	436,792	19	182	0	436,610-	19-

TAMPA ELECTRIC COMPANY  
 ACCOUNT 353.00 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
19-21	4,635,365	491,582	11	33,264	1	458,318-	10-
20-22	4,657,259	661,358	14	33,264	1	628,094-	13-
FIVE-YEAR AVERAGE							
18-22	3,477,458	564,520	16	20,068	1	544,452-	16-

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TAMPA ELECTRIC COMPANY  
ACCOUNT 354.00 TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2003	67,646	12,808	19		0	12,808-	19-
2004		1,521-				1,521	
2005							
2006							
2007							
2008							
2009							
2010							
2011	108,789		0		0		0
2012							
2013	43,574	43,190	99		0	43,190-	99-
2014		84,448-				84,448	
2015		37,465				37,465-	
2016		3,783				3,783-	
2017							
2018							
2019							
2020							
2021							
2022							
TOTAL	220,010	11,278	5		0	11,278-	5-

THREE-YEAR MOVING AVERAGES

03-05	22,549	3,762	17		0	3,762-	17-
04-06		507-				507	
05-07							
06-08							
07-09							
08-10							
09-11	36,263		0		0		0
10-12	36,263		0		0		0
11-13	50,788	14,397	28		0	14,397-	28-
12-14	14,525	13,753-	95-		0	13,753	95
13-15	14,525	1,264-	9-		0	1,264	9
14-16		14,400-				14,400	
15-17		13,749				13,749-	
16-18		1,261				1,261-	
17-19							
18-20							

TAMPA ELECTRIC COMPANY  
 ACCOUNT 354.00 TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
	19-21						
	20-22						
FIVE-YEAR AVERAGE							
	18-22						

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TAMPA ELECTRIC COMPANY  
ACCOUNT 355.00 POLES AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1982	291,532	40,829	14	489,884	168	449,054	154
1983	348,967	92,813	27	457,427	131	364,613	104
1984	677,098	334,370	49	172,731	26	161,639-	24-
1985	580,523	577,934	100	205,295	35	372,639-	64-
1986	329,810	303,974	92	213,799	65	90,174-	27-
1987	543,787	296,620	55	291,813	54	4,807-	1-
1988	843,618	323,301	38	243,796	29	79,504-	9-
1989	543,458	92,197	17	95,335	18	3,138	1
1990	699,988	223,699	32	62,475	9	161,224-	23-
1991	780,462	314,196	40	64,851	8	249,345-	32-
1992	1,308,055	604,355	46	64,189	5	540,166-	41-
1993	820,022	499,617	61	18,979	2	480,638-	59-
1994	1,375,624	396,745	29	33,320	2	363,424-	26-
1995	589,045	374,921	64	140,343	24	234,578-	40-
1996	453,213	199,937	44	83,686	18	116,251-	26-
1997	740,137	341,939	46	36,586	5	305,353-	41-
1998	678,840	213,796	31	39,512	6	174,284-	26-
1999	536,626	260,806	49	18,905	4	241,901-	45-
2000	494,199	380,633	77	21,605	4	359,027-	73-
2001	461,260	570,219	124	96,335	21	473,884-	103-
2002	408,050	1,052,921	258	136,769	34	916,152-	225-
2003	758,569	539,717	71	164,214	22	375,503-	50-
2004	956,866	1,041,449	109	196,909	21	844,540-	88-
2005	1,281,275	1,123,710	88	65,435	5	1,058,275-	83-
2006	856,986	637,675	74	68,887	8	568,788-	66-
2007	864,678	1,531,169	177	143,171	17	1,387,998-	161-
2008	1,371,923	273,015	20	111,785	8	161,230-	12-
2009	2,332,023	537,579	23	136,576	6	401,003-	17-
2010	4,293,748	1,881,860	44	18,119	0	1,863,741-	43-
2011	4,227,100	2,723,515	64	231,638	5	2,491,877-	59-
2012	2,070,498	1,418,503	69	288,144	14	1,130,359-	55-
2013	1,397,326	1,057,192	76	7,076	1	1,050,116-	75-
2014	2,317,647	16,879	1	86,028	4	69,149	3
2015	1,407,903	2,998,966	213	79,311-	6-	3,078,277-	219-
2016	3,258,358	3,101,268	95	27,129	1	3,074,138-	94-
2017	4,808,752	5,726,486	119	2,257	0	5,724,229-	119-
2018	1,434,253	871,211	61		0	871,211-	61-
2019	1,799,102	2,241,293	125		0	2,241,293-	125-
2020	834,450	1,825,098	219	311-	0	1,825,409-	219-
2021	1,026,198	1,657,284	161	87,558	9	1,569,725-	153-
2022	1,177,206	1,120,857	95		0	1,120,857-	95-
TOTAL	51,979,177	39,820,547	77	4,542,942	9	35,277,605-	68-

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TAMPA ELECTRIC COMPANY  
ACCOUNT 355.00 POLES AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
82-84	439,199	156,004	36	373,347	85	217,343	49
83-85	535,530	335,039	63	278,484	52	56,555-	11-
84-86	529,144	405,426	77	197,275	37	208,151-	39-
85-87	484,707	392,842	81	236,969	49	155,873-	32-
86-88	572,405	307,965	54	249,803	44	58,162-	10-
87-89	643,621	237,372	37	210,315	33	27,057-	4-
88-90	695,688	213,066	31	133,869	19	79,196-	11-
89-91	674,636	210,031	31	74,221	11	135,810-	20-
90-92	929,501	380,750	41	63,839	7	316,911-	34-
91-93	969,513	472,723	49	49,340	5	423,383-	44-
92-94	1,167,900	500,239	43	38,830	3	461,409-	40-
93-95	928,230	423,761	46	64,214	7	359,547-	39-
94-96	805,961	323,868	40	85,783	11	238,085-	30-
95-97	594,132	305,599	51	86,872	15	218,727-	37-
96-98	624,064	251,891	40	53,261	9	198,629-	32-
97-99	651,868	272,180	42	31,668	5	240,513-	37-
98-00	569,889	285,078	50	26,674	5	258,404-	45-
99-01	497,362	403,886	81	45,615	9	358,271-	72-
00-02	454,503	667,924	147	84,903	19	583,021-	128-
01-03	542,626	720,952	133	132,439	24	588,513-	108-
02-04	707,828	878,029	124	165,964	23	712,065-	101-
03-05	998,903	901,625	90	142,186	14	759,439-	76-
04-06	1,031,709	934,278	91	110,410	11	823,868-	80-
05-07	1,000,980	1,097,518	110	92,498	9	1,005,020-	100-
06-08	1,031,196	813,953	79	107,948	10	706,005-	68-
07-09	1,522,875	780,588	51	130,511	9	650,077-	43-
08-10	2,665,898	897,485	34	88,827	3	808,658-	30-
09-11	3,617,624	1,714,318	47	128,778	4	1,585,540-	44-
10-12	3,530,449	2,007,959	57	179,300	5	1,828,659-	52-
11-13	2,564,975	1,733,070	68	175,619	7	1,557,451-	61-
12-14	1,928,490	830,858	43	127,083	7	703,775-	36-
13-15	1,707,626	1,357,679	80	4,598	0	1,353,081-	79-
14-16	2,327,969	2,039,038	88	11,282	0	2,027,755-	87-
15-17	3,158,338	3,942,240	125	16,642-	1-	3,958,882-	125-
16-18	3,167,121	3,232,988	102	9,795	0	3,223,193-	102-
17-19	2,680,702	2,946,330	110	752	0	2,945,578-	110-
18-20	1,355,935	1,645,867	121	104-	0	1,645,971-	121-

TAMPA ELECTRIC COMPANY  
 ACCOUNT 355.00 POLES AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
19-21	1,219,917	1,907,892	156	29,083	2	1,878,809-	154-
20-22	1,012,618	1,534,413	152	29,082	3	1,505,331-	149-
FIVE-YEAR AVERAGE							
18-22	1,254,242	1,543,149	123	17,450	1	1,525,699-	122-

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TAMPA ELECTRIC COMPANY

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1982	235,292	12,423	5	417,811	178	405,387	172
1983	227,947	12,137	5	441,393	194	429,257	188
1984	323,588	3,374	1	201,715	62	198,341	61
1985	202,861	13,199	7	215,220	106	202,022	100
1986	189,220	261,369	138	212,382	112	48,988-	26-
1987	244,529	111,806	46	375,579	154	263,774	108
1988	538,103	135,605	25	355,369	66	219,764	41
1989	337,469	190,937	57	269,601	80	78,664	23
1990	332,462	207,852	63	128,312	39	79,540-	24-
1991	318,167	346,353	109	203,127	64	143,226-	45-
1992	901,296	182,185	20	258,593	29	76,409	8
1993	939,466	410,927	44	324,346	35	86,581-	9-
1994	904,791	202,310	22	99,881	11	102,430-	11-
1995	542,492	263,182	49	173,648	32	89,534-	17-
1996	542,032	251,882	46	141,416	26	110,466-	20-
1997	1,035,104	333,389	32	124,365	12	209,024-	20-
1998	1,145,805	374,625	33	53,183	5	321,441-	28-
1999	1,008,358	262,634	26	36,525	4	226,109-	22-
2000	919,043	405,802	44	59,781	7	346,021-	38-
2001	752,395	606,663	81	95,609	13	511,054-	68-
2002	579,605	1,258,264	217	25,753	4	1,232,511-	213-
2003	848,919	743,528	88	134,654	16	608,874-	72-
2004	997,080	19,830	2	29,500	3	9,670	1
2005	1,192,148	412,446	35	63,713	5	348,733-	29-
2006	951,234	452,600	48	53,409	6	399,191-	42-
2007	1,117,949	727,462	65	49,979	4	677,483-	61-
2008	1,236,078	387,461	31	98,068	8	289,393-	23-
2009	3,293,960	849,054	26	203,974	6	645,080-	20-
2010	3,632,339	2,037,198	56	10,367	0	2,026,832-	56-
2011	4,068,716	2,384,806	59	14,568	0	2,370,238-	58-
2012	1,216,852	419,181	34	78,770	6	340,412-	28-
2013	317,037	725,980	229	2,689	1	723,291-	228-
2014	2,186,967	582,604-	27-	32,014	1	614,618	28
2015	1,563,513	2,182,325	140	258,092	17	1,924,232-	123-
2016	7,508,448	837,653	11	314,284	4	523,369-	7-
2017	14,363,557	5,285,105	37	447,064	3	4,838,041-	34-
2018	2,543,305	584,277	23	7,376	0	576,900-	23-
2019	2,337,522	1,210,037	52		0	1,210,037-	52-
2020	1,190,129	1,810,716	152	198-	0	1,810,914-	152-
2021	1,976,685	4,649,477	235	68,122	3	4,581,354-	232-
2022	1,721,704	1,062,189	62	154,556	9	907,634-	53-
TOTAL	66,484,168	32,045,640	48	6,234,612	9	25,811,028-	39-



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TAMPA ELECTRIC COMPANY

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
82-84	262,276	9,311	4	353,640	135	344,328	131
83-85	251,466	9,570	4	286,110	114	276,540	110
84-86	238,557	92,647	39	209,772	88	117,125	49
85-87	212,204	128,791	61	267,727	126	138,936	65
86-88	323,951	169,593	52	314,443	97	144,850	45
87-89	373,367	146,116	39	333,516	89	187,401	50
88-90	402,678	178,131	44	251,094	62	72,963	18
89-91	329,366	248,381	75	200,347	61	48,034-	15-
90-92	517,309	245,463	47	196,677	38	48,786-	9-
91-93	719,643	313,155	44	262,022	36	51,133-	7-
92-94	915,185	265,141	29	227,607	25	37,534-	4-
93-95	795,583	292,140	37	199,292	25	92,848-	12-
94-96	663,105	239,125	36	138,315	21	100,810-	15-
95-97	706,542	282,818	40	146,477	21	136,341-	19-
96-98	907,647	319,965	35	106,322	12	213,644-	24-
97-99	1,063,089	323,549	30	71,358	7	252,191-	24-
98-00	1,024,402	347,687	34	49,830	5	297,857-	29-
99-01	893,265	425,033	48	63,972	7	361,061-	40-
00-02	750,348	756,910	101	60,381	8	696,528-	93-
01-03	726,973	869,485	120	85,339	12	784,146-	108-
02-04	808,535	673,874	83	63,302	8	610,572-	76-
03-05	1,012,716	391,935	39	75,956	8	315,979-	31-
04-06	1,046,821	294,959	28	48,874	5	246,085-	24-
05-07	1,087,110	530,836	49	55,700	5	475,136-	44-
06-08	1,101,754	522,508	47	67,152	6	455,356-	41-
07-09	1,882,662	654,659	35	117,340	6	537,319-	29-
08-10	2,720,792	1,091,238	40	104,136	4	987,102-	36-
09-11	3,665,005	1,757,019	48	76,303	2	1,680,717-	46-
10-12	2,972,635	1,613,729	54	34,568	1	1,579,161-	53-
11-13	1,867,535	1,176,656	63	32,009	2	1,144,647-	61-
12-14	1,240,285	187,519	15	37,824	3	149,695-	12-
13-15	1,355,839	775,234	57	97,598	7	677,635-	50-
14-16	3,752,976	812,458	22	201,464	5	610,994-	16-
15-17	7,811,840	2,768,361	35	339,814	4	2,428,547-	31-
16-18	8,138,437	2,235,678	27	256,242	3	1,979,437-	24-
17-19	6,414,795	2,359,806	37	151,480	2	2,208,326-	34-
18-20	2,023,652	1,201,677	59	2,393	0	1,199,284-	59-

TAMPA ELECTRIC COMPANY

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
19-21	1,834,778	2,556,743	139	22,641	1	2,534,102-	138-
20-22	1,629,506	2,507,460	154	74,160	5	2,433,301-	149-
FIVE-YEAR AVERAGE							
18-22	1,953,869	1,863,339	95	45,971	2	1,817,368-	93-

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TAMPA ELECTRIC COMPANY  
ACCOUNT 357.00 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2001		5,648				5,648-	
2002		848-				848	
2003							
2004							
2005							
2006							
2007	7,125		0		0		0
2008							
2009							
2010							
2011	588	128	22		0	128-	22-
2012							
2013							
2014							
2015							
2016							
2017	84,461		0	28,238	33	28,238	33
2018							
2019							
2020							
2021							
2022							
TOTAL	92,174	4,928	5	28,238	31	23,310	25

THREE-YEAR MOVING AVERAGES

01-03		1,600				1,600-	
02-04		283-				283	
03-05							
04-06							
05-07	2,375		0		0		0
06-08	2,375		0		0		0
07-09	2,375		0		0		0
08-10							
09-11	196	43	22		0	43-	22-
10-12	196	43	22		0	43-	22-
11-13	196	43	22		0	43-	22-
12-14							
13-15							
14-16							
15-17	28,154		0	9,413	33	9,413	33
16-18	28,154		0	9,413	33	9,413	33

TAMPA ELECTRIC COMPANY  
 ACCOUNT 357.00 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
17-19	28,154		0	9,413	33	9,413	33
18-20							
19-21							
20-22							
FIVE-YEAR AVERAGE							
18-22							

TAMPA ELECTRIC COMPANY

ACCOUNT 358.00 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2001		5,648				5,648-	
2002		848-				848	
2003							
2004							
2005							
2006							
2007	14,294		0		0		0
2008							
2009	20,495	265,642		60,322	294	205,320-	
2010							
2011							
2012							
2013							
2014							
2015							
2016							
2017	289,795	1,236,843	427		0	1,236,843-	427-
2018							
2019							
2020							
2021							
2022							
TOTAL	324,584	1,507,285	464	60,322	19	1,446,963-	446-

THREE-YEAR MOVING AVERAGES

01-03		1,600				1,600-	
02-04		283-				283	
03-05							
04-06							
05-07	4,765		0		0		0
06-08	4,765		0		0		0
07-09	11,597	88,547	764	20,107	173	68,440-	590-
08-10	6,832	88,547		20,107	294	68,440-	
09-11	6,832	88,547		20,107	294	68,440-	
10-12							
11-13							
12-14							
13-15							
14-16							
15-17	96,598	412,281	427		0	412,281-	427-
16-18	96,598	412,281	427		0	412,281-	427-

TAMPA ELECTRIC COMPANY

ACCOUNT 358.00 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
17-19	96,598	412,281	427		0	412,281-	427-
18-20							
19-21							
20-22							
FIVE-YEAR AVERAGE							
18-22							

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TAMPA ELECTRIC COMPANY  
ACCOUNT 359.00 ROADS AND TRAILS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1996	3,813	4,855	127		0	4,855-	127-
1997	3,405	184	5		0	184-	5-
1998	505	1,882	373		0	1,882-	373-
1999	15,484	3,053	20		0	3,053-	20-
2000	17,180	1,750	10		0	1,750-	10-
2001	42,621	13,303	31		0	13,303-	31-
2002	11,636	3,900	34		0	3,900-	34-
2003	85,289	3,106	4		0	3,106-	4-
2004	30,241	3,253	11		0	3,253-	11-
2005	14,639	19-	0		0	19	0
2006	19,475	10,236	53		0	10,236-	53-
2007	15,575	7,037-	45-		0	7,037	45
2008	21,576		0		0		0
2009	13,913	2,400	17		0	2,400-	17-
2010	13,918	2,506	18		0	2,506-	18-
2011	105,670	5,600	5		0	5,600-	5-
2012	2,414	600	25		0	600-	25-
2013	54,177	100	0		0	100-	0
2014	52,786	1,608	3		0	1,608-	3-
2015	31,977	3,925	12		0	3,925-	12-
2016	41,824	1,123	3		0	1,123-	3-
2017	26,680	1,220	5		0	1,220-	5-
2018	27,301	17,440	64		0	17,440-	64-
2019	10,257	27,922	272		0	27,922-	272-
2020	52,177	1,571	3		0	1,571-	3-
2021	9,736	104	1		0	104-	1-
2022	23,725	1,732	7		0	1,732-	7-
TOTAL	747,996	106,316	14		0	106,316-	14-

THREE-YEAR MOVING AVERAGES

96-98	2,574	2,307	90		0	2,307-	90-
97-99	6,465	1,706	26		0	1,706-	26-
98-00	11,057	2,228	20		0	2,228-	20-
99-01	25,095	6,035	24		0	6,035-	24-
00-02	23,813	6,318	27		0	6,318-	27-
01-03	46,516	6,770	15		0	6,770-	15-
02-04	42,389	3,420	8		0	3,420-	8-
03-05	43,390	2,113	5		0	2,113-	5-
04-06	21,452	4,490	21		0	4,490-	21-
05-07	16,563	1,060	6		0	1,060-	6-
06-08	18,875	1,066	6		0	1,066-	6-

TAMPA ELECTRIC COMPANY  
ACCOUNT 359.00 ROADS AND TRAILS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
07-09	17,021	1,546-	9-		0	1,546	9
08-10	16,469	1,635	10		0	1,635-	10-
09-11	44,501	3,502	8		0	3,502-	8-
10-12	40,668	2,902	7		0	2,902-	7-
11-13	54,087	2,100	4		0	2,100-	4-
12-14	36,459	769	2		0	769-	2-
13-15	46,313	1,877	4		0	1,877-	4-
14-16	42,195	2,218	5		0	2,218-	5-
15-17	33,493	2,089	6		0	2,089-	6-
16-18	31,935	6,594	21		0	6,594-	21-
17-19	21,412	15,527	73		0	15,527-	73-
18-20	29,912	15,644	52		0	15,644-	52-
19-21	24,057	9,866	41		0	9,866-	41-
20-22	28,546	1,136	4		0	1,136-	4-
FIVE-YEAR AVERAGE							
18-22	24,639	9,754	40		0	9,754-	40-



TAMPA ELECTRIC COMPANY  
ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1997	8,975		0		0		0
1998	9,909		0		0		0
1999	6,000		0		0		0
2000							
2001	14,551	1-	0		0	1	0
2002	2,500		0		0		0
2003							
2004	1,944	3-	0		0	3	0
2005	5,961	2	0		0	2-	0
2006	16,678		0		0		0
2007	1,134		0		0		0
2008	12,763	5	0		0	5-	0
2009							
2010	3,898	6,000	154		0	6,000-	154-
2011	2,000	386	19		0	386-	19-
2012							
2013	2,734		0		0		0
2014	33,317	47,432	142		0	47,432-	142-
2015	79,146	78,664	99		0	78,664-	99-
2016	63,335	11,765	19		0	11,765-	19-
2017	52,959	15,747	30		0	15,747-	30-
2018	73,040	28,588	39		0	28,588-	39-
2019	21,883	42,230	193		0	42,230-	193-
2020	50,431	134,862	267		0	134,862-	267-
2021	52,834	29,803	56		0	29,803-	56-
2022	57,053	62,274	109		0	62,274-	109-
TOTAL	573,043	457,755	80		0	457,755-	80-

THREE-YEAR MOVING AVERAGES

97-99	8,295		0		0		0
98-00	5,303		0		0		0
99-01	6,850		0		0		0
00-02	5,684		0		0		0
01-03	5,684		0		0		0
02-04	1,481	1-	0		0	1	0
03-05	2,635		0		0		0
04-06	8,194		0		0		0
05-07	7,925	1	0		0	1-	0
06-08	10,192	2	0		0	2-	0
07-09	4,632	2	0		0	2-	0
08-10	5,554	2,002	36		0	2,002-	36-

TAMPA ELECTRIC COMPANY  
ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
09-11	1,966	2,129	108		0	2,129-	108-
10-12	1,966	2,129	108		0	2,129-	108-
11-13	1,578	129	8		0	129-	8-
12-14	12,017	15,811	132		0	15,811-	132-
13-15	38,399	42,032	109		0	42,032-	109-
14-16	58,599	45,954	78		0	45,954-	78-
15-17	65,146	35,392	54		0	35,392-	54-
16-18	63,111	18,700	30		0	18,700-	30-
17-19	49,294	28,855	59		0	28,855-	59-
18-20	48,451	68,560	142		0	68,560-	142-
19-21	41,716	68,965	165		0	68,965-	165-
20-22	53,439	75,647	142		0	75,647-	142-
FIVE-YEAR AVERAGE							
18-22	51,048	59,552	117		0	59,552-	117-

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ACCOUNT 362.00 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1982	184,580	55,689	30	111,553	60	55,864	30
1983	525,203	42,890	8	26,392	5	16,498-	3-
1984	222,746	24,821	11	42,926	19	18,105	8
1985	292,054	45,899	16	21,805	7	24,093-	8-
1986	180,460	48,704	27	11,567	6	37,137-	21-
1987	153,681	651,359	424	22,101	14	629,258-	409-
1988	1,962,772	103,320	5	100,908	5	2,412-	0
1989	591,952	109,402	18	42,942	7	66,460-	11-
1990	1,249,535	165,917	13	70,988	6	94,929-	8-
1991	1,179,759	147,472	13	53,481	5	93,991-	8-
1992	1,089,161	180,008	17	712,004	65	531,996	49
1993	1,499,599	194,996	13	125,003	8	69,993-	5-
1994	910,213	199,829	22	209,678	23	9,849	1
1995	749,912	91,358	12	81,258	11	10,100-	1-
1996	627,643	80,976	13	42,264	7	38,712-	6-
1997	700,343	140,172	20	44,059	6	96,113-	14-
1998	1,013,219	143,662	14	250,501	25	106,839	11
1999	720,159	83,683	12	80,441	11	3,242-	0
2000	1,215,502	149,796	12	70,267	6	79,529-	7-
2001	1,000,204	101,649	10	48,647	5	53,003-	5-
2002	954,304	173,269	18	84,607	9	88,663-	9-
2003	439,879	453,687	103	20,558	5	433,129-	98-
2004	930,953	565,036	61	34,107	4	530,929-	57-
2005	1,529,118	289,191	19	9,257	1	279,934-	18-
2006	1,244,453	113,448	9	245,277	20	131,829	11
2007	2,057,985	137,382	7	468,708	23	331,326	16
2008	2,097,406	381,533	18	220,386	11	161,147-	8-
2009	1,570,825	24,388	2	339	0	24,050-	2-
2010	1,208,464	92,684	8	92,672	8	12-	0
2011	3,967,174	486,775	12	19,845-	1-	506,620-	13-
2012	861,639	231,294	27		0	231,294-	27-
2013	2,780,262	480,334	17		0	480,334-	17-
2014	1,938,340	282,415	15	398,684	21	116,269	6
2015	2,770,894	766,317	28	48,833	2	717,484-	26-
2016	3,073,348	315,559	10	8,943	0	306,616-	10-
2017	2,281,176	436,294	19	45,667	2	390,627-	17-
2018	2,836,274	887,621	31		0	887,621-	31-
2019	2,612,940	538,646	21		0	538,646-	21-
2020	1,690,096	825,706	49		0	825,706-	49-
2021	1,668,255	842,244	50	297,763	18	544,481-	33-
2022	1,715,437	780,514	45	98,444	6	682,070-	40-
TOTAL	56,297,918	11,865,937	21	4,223,183	8	7,642,754-	14-

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TAMPA ELECTRIC COMPANY  
ACCOUNT 362.00 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
82-84	310,843	41,133	13	60,290	19	19,157	6
83-85	346,668	37,870	11	30,374	9	7,495-	2-
84-86	231,753	39,808	17	25,433	11	14,375-	6-
85-87	208,732	248,654	119	18,491	9	230,163-	110-
86-88	765,638	267,794	35	44,859	6	222,936-	29-
87-89	902,802	288,027	32	55,317	6	232,710-	26-
88-90	1,268,086	126,213	10	71,613	6	54,600-	4-
89-91	1,007,082	140,930	14	55,804	6	85,126-	8-
90-92	1,172,818	164,466	14	278,824	24	114,359	10
91-93	1,256,173	174,159	14	296,829	24	122,671	10
92-94	1,166,324	191,611	16	348,895	30	157,284	13
93-95	1,053,241	162,061	15	138,646	13	23,415-	2-
94-96	762,589	124,054	16	111,067	15	12,988-	2-
95-97	692,633	104,169	15	55,861	8	48,308-	7-
96-98	780,402	121,603	16	112,275	14	9,329-	1-
97-99	811,240	122,506	15	125,000	15	2,494	0
98-00	982,960	125,714	13	133,736	14	8,022	1
99-01	978,622	111,709	11	66,451	7	45,258-	5-
00-02	1,056,670	141,572	13	67,840	6	73,732-	7-
01-03	798,129	242,869	30	51,271	6	191,598-	24-
02-04	775,045	397,331	51	46,424	6	350,907-	45-
03-05	966,650	435,971	45	21,307	2	414,664-	43-
04-06	1,234,841	322,558	26	96,214	8	226,345-	18-
05-07	1,610,519	180,007	11	241,081	15	61,074	4
06-08	1,799,948	210,788	12	311,457	17	100,669	6
07-09	1,908,739	181,101	9	229,811	12	48,710	3
08-10	1,625,565	166,202	10	104,466	6	61,736-	4-
09-11	2,248,821	201,282	9	24,389	1	176,894-	8-
10-12	2,012,426	270,251	13	24,276	1	245,975-	12-
11-13	2,536,358	399,468	16	6,615-	0	406,083-	16-
12-14	1,860,080	331,348	18	132,895	7	198,453-	11-
13-15	2,496,499	509,689	20	149,172	6	360,516-	14-
14-16	2,594,194	454,763	18	152,153	6	302,610-	12-
15-17	2,708,472	506,056	19	34,481	1	471,575-	17-
16-18	2,730,266	546,491	20	18,203	1	528,288-	19-
17-19	2,576,797	620,854	24	15,222	1	605,631-	24-
18-20	2,379,770	750,658	32		0	750,658-	32-

TAMPA ELECTRIC COMPANY  
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SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
19-21	1,990,431	735,532	37	99,254	5	636,278-	32-
20-22	1,691,263	816,155	48	132,069	8	684,086-	40-
FIVE-YEAR AVERAGE							
18-22	2,104,601	774,946	37	79,241	4	695,705-	33-

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TAMPA ELECTRIC COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1982	498,591	117,638	24	474,666	95	357,029	72
1983	622,433	127,407	20	369,242	59	241,836	39
1984	621,872	178,232	29	436,518	70	258,286	42
1985	538,747	120,504	22	426,558	79	306,055	57
1986	698,230	132,781	19	496,422	71	363,641	52
1987	648,224	392,757	61	286,996	44	105,761-	16-
1988	704,087	541,620	77	409,997	58	131,623-	19-
1989	1,339,250	310,708	23	160,527	12	150,181-	11-
1990	1,140,119	645,534	57	131,770	12	513,764-	45-
1991	1,151,550	604,594	53	111,967	10	492,627-	43-
1992	1,187,393	634,453	53	106,721	9	527,732-	44-
1993	1,173,553	733,629	63	101,577	9	632,052-	54-
1994	1,039,489	757,712	73	104,995	10	652,717-	63-
1995	657,425	436,632	66	83,355	13	353,277-	54-
1996	673,232	520,580	77	91,726	14	428,853-	64-
1997	770,960	582,738	76	141,564	18	441,173-	57-
1998	637,785	659,654	103	93,073	15	566,581-	89-
1999	947,156	549,150	58	92,101	10	457,049-	48-
2000	968,544	682,484	70	81,106	8	601,378-	62-
2001	957,202	840,885	88	167,575	18	673,310-	70-
2002	748,862	702,005	94	67,753	9	634,252-	85-
2003	810,067	344,327	43	94,381	12	249,946-	31-
2004	859,076	303,969	35	31,167	4	272,802-	32-
2005	1,065,199	632,923	59	42,391	4	590,532-	55-
2006	1,184,575	1,206,934	102	12,981	1	1,193,953-	101-
2007	1,439,068	1,555,647	108	29,133	2	1,526,514-	106-
2008	1,604,879	6,608,266	412	118,096	7	6,490,170-	404-
2009	1,581,892	1,440,282	91	310,538	20	1,129,744-	71-
2010	2,462,260	1,591,713	65	1,948,465	79	356,753	14
2011	4,570,042	1,642,408	36	198,743	4	1,443,665-	32-
2012	4,321,097	1,606,892	37	81,433	2	1,525,460-	35-
2013	3,085,201	2,379,591	77	1,143	0	2,378,447-	77-
2014	2,899,343	1,565,352	54	388,407	13	1,176,945-	41-
2015	5,808,533	4,101,865	71	382,919	7	3,718,947-	64-
2016	5,823,022	4,098,661	70	7,215	0	4,091,445-	70-
2017	4,991,370	5,913,071	118	1	0	5,913,071-	118-
2018	3,709,622	3,646,691	98	4,606	0	3,642,086-	98-
2019	4,142,824	4,681,404	113	4,141	0	4,677,263-	113-
2020	2,839,621	3,014,292	106	8,463	0	3,005,829-	106-
2021	3,032,707	3,129,133	103	119,610	4	3,009,522-	99-
2022	3,146,744	4,809,013	153	17,881	1	4,791,133-	152-
TOTAL	77,101,849	64,544,129	84	8,237,924	11	56,306,205-	73-

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ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
82-84	580,966	141,092	24	426,809	73	285,717	49
83-85	594,351	142,047	24	410,773	69	268,725	45
84-86	619,616	143,839	23	453,166	73	309,327	50
85-87	628,400	215,347	34	403,325	64	187,978	30
86-88	683,514	355,719	52	397,805	58	42,086	6
87-89	897,187	415,028	46	285,840	32	129,188	14
88-90	1,061,152	499,287	47	234,098	22	265,189	25
89-91	1,210,307	520,279	43	134,755	11	385,524	32
90-92	1,159,688	628,194	54	116,819	10	511,374	44
91-93	1,170,832	657,559	56	106,755	9	550,804	47
92-94	1,133,478	708,598	63	104,431	9	604,167	53
93-95	956,822	642,658	67	96,642	10	546,015	57
94-96	790,049	571,641	72	93,359	12	478,282	61
95-97	700,539	513,316	73	105,548	15	407,768	58
96-98	693,992	587,657	85	108,788	16	478,869	69
97-99	785,300	597,181	76	108,913	14	488,268	62
98-00	851,162	630,429	74	88,760	10	541,669	64
99-01	957,634	690,840	72	113,594	12	577,246	60
00-02	891,536	741,791	83	105,478	12	636,313	71
01-03	838,710	629,072	75	109,903	13	519,169	62
02-04	806,002	450,100	56	64,434	8	385,667	48
03-05	911,447	427,073	47	55,980	6	371,093	41
04-06	1,036,283	714,609	69	28,846	3	685,762	66
05-07	1,229,614	1,131,835	92	28,168	2	1,103,666	90
06-08	1,409,507	3,123,616	222	53,403	4	3,070,212	218
07-09	1,541,946	3,201,398	208	152,589	10	3,048,809	198
08-10	1,883,010	3,213,420	171	792,366	42	2,421,054	129
09-11	2,871,398	1,558,134	54	819,249	29	738,886	26
10-12	3,784,466	1,613,671	43	742,880	20	870,791	23
11-13	3,992,113	1,876,297	47	93,773	2	1,782,524	45
12-14	3,435,214	1,850,612	54	156,994	5	1,693,617	49
13-15	3,931,026	2,682,269	68	257,490	7	2,424,780	62
14-16	4,843,633	3,255,293	67	259,514	5	2,995,779	62
15-17	5,540,975	4,704,532	85	130,045	2	4,574,488	83
16-18	4,841,338	4,552,808	94	3,940	0	4,548,867	94
17-19	4,281,272	4,747,055	111	2,916	0	4,744,140	111
18-20	3,564,022	3,780,796	106	5,737	0	3,775,059	106

TAMPA ELECTRIC COMPANY  
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SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
19-21	3,338,384	3,608,276	108	44,072	1	3,564,205-	107-
20-22	3,006,357	3,650,813	121	48,652	2	3,602,161-	120-
FIVE-YEAR AVERAGE							
18-22	3,374,304	3,856,107	114	30,940	1	3,825,166-	113-



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SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1982	546,904	207,447	38	500,328	91	292,881	54
1983	908,857	312,822	34	492,275	54	179,452	20
1984	972,394	275,776	28	681,733	70	405,957	42
1985	704,919	458,089	65	562,563	80	104,474	15
1986	1,003,852	876,335	87	729,713	73	146,622-	15-
1987	737,305	436,746	59	411,342	56	25,403-	3-
1988	577,160	471,761	82	612,157	106	140,397	24
1989	1,108,067	539,428	49	429,306	39	110,122-	10-
1990	811,244	576,970	71	507,888	63	69,082-	9-
1991	866,992	641,550	74	330,219	38	311,331-	36-
1992	670,945	486,754	73	407,014	61	79,740-	12-
1993	934,595	683,291	73	499,685	53	183,605-	20-
1994	563,716	483,419	86	345,560	61	137,859-	24-
1995	707,509	484,261	68	773,462	109	289,201	41
1996	745,338	471,231	63	658,138	88	186,907	25
1997	661,293	439,780	67	499,222	75	59,441	9
1998	421,571	475,084	113	349,891	83	125,193-	30-
1999	727,224	422,421	58	315,625	43	106,796-	15-
2000	758,332	624,247	82	178,956	24	445,291-	59-
2001	649,459	706,046	109	128,380	20	577,666-	89-
2002	639,344	568,750	89	285,630	45	283,120-	44-
2003	895,169	985,712	110	264,957	30	720,755-	81-
2004	960,221	255,030	27	696,036	72	441,006	46
2005	1,506,181	503,694	33	526,150	35	22,456	1
2006	1,383,585	627,487	45	515,107	37	112,380-	8-
2007	633,497	619,282	98	132,507	21	486,775-	77-
2008	11,965,843	810,940	7	132,161	1	678,779-	6-
2009	672,240	420,431	63	142,358	21	278,073-	41-
2010	990,642	629,654	64	18,854	2	610,801-	62-
2011	844,514	569,482	67	105,955	13	463,527-	55-
2012	1,013,028	295,556	29	1,708	0	293,848-	29-
2013	1,624,996	188,236	12	29	0	188,207-	12-
2014	1,504,876	544,065	36		0	544,065-	36-
2015	1,909,643	1,872,578	98	1,445,536	76	427,042-	22-
2016	2,341,121	2,806,519	120	474,217	20	2,332,302-	100-
2017	2,597,718	1,215,189	47	553,726	21	661,462-	25-
2018	1,960,257	695,969	36	221,744	11	474,225-	24-
2019	2,219,826	1,074,700	48	609,626	27	465,074-	21-
2020	1,904,165	787,904	41	623,516	33	164,388-	9-
2021	2,426,921	2,357,156	97	302,114	12	2,055,042-	85-
2022	2,691,923	1,441,651	54	791,289	29	650,363-	24-
TOTAL	57,763,384	29,343,445	51	17,256,677	30	12,086,768-	21-

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SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
82-84	809,385	265,348	33	558,112	69	292,763	36
83-85	862,056	348,896	40	578,857	67	229,961	27
84-86	893,721	536,733	60	658,003	74	121,270	14
85-87	815,358	590,390	72	567,873	70	22,517-	3-
86-88	772,772	594,947	77	584,404	76	10,543-	1-
87-89	807,511	482,645	60	484,269	60	1,624	0
88-90	832,157	529,387	64	516,451	62	12,936-	2-
89-91	928,768	585,983	63	422,471	45	163,512-	18-
90-92	783,061	568,425	73	415,040	53	153,384-	20-
91-93	824,178	603,865	73	412,306	50	191,559-	23-
92-94	723,086	551,155	76	417,420	58	133,735-	18-
93-95	735,273	550,324	75	539,569	73	10,755-	1-
94-96	672,188	479,637	71	592,387	88	112,749	17
95-97	704,713	465,091	66	643,607	91	178,516	25
96-98	609,401	462,032	76	502,417	82	40,385	7
97-99	603,362	445,762	74	388,246	64	57,516-	10-
98-00	635,709	507,251	80	281,491	44	225,760-	36-
99-01	711,672	584,238	82	207,654	29	376,584-	53-
00-02	682,378	633,014	93	197,655	29	435,359-	64-
01-03	727,990	753,503	104	226,322	31	527,180-	72-
02-04	831,578	603,164	73	415,541	50	187,623-	23-
03-05	1,120,524	581,479	52	495,714	44	85,764-	8-
04-06	1,283,329	462,070	36	579,098	45	117,027	9
05-07	1,174,421	583,488	50	391,255	33	192,233-	16-
06-08	4,660,975	685,903	15	259,925	6	425,978-	9-
07-09	4,423,860	616,884	14	135,675	3	481,209-	11-
08-10	4,542,908	620,342	14	97,791	2	522,551-	12-
09-11	835,798	539,856	65	89,056	11	450,800-	54-
10-12	949,395	498,231	52	42,172	4	456,059-	48-
11-13	1,160,846	351,092	30	35,898	3	315,194-	27-
12-14	1,380,967	342,619	25	579	0	342,040-	25-
13-15	1,679,838	868,293	52	481,855	29	386,438-	23-
14-16	1,918,546	1,741,054	91	639,918	33	1,101,136-	57-
15-17	2,282,827	1,964,762	86	824,493	36	1,140,269-	50-
16-18	2,299,699	1,572,559	68	416,562	18	1,155,997-	50-
17-19	2,259,267	995,286	44	461,699	20	533,587-	24-
18-20	2,028,083	852,857	42	484,962	24	367,896-	18-

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SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
19-21	2,183,637	1,406,587	64	511,752	23	894,835-	41-
20-22	2,341,003	1,528,904	65	572,306	24	956,598-	41-
FIVE-YEAR AVERAGE							
18-22	2,240,618	1,271,476	57	509,658	23	761,818-	34-

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EXHIBIT 2  
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TAMPA ELECTRIC COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1982	12,425	122	1	62,230	501	62,108	500
1983	6,683	57	1	88,501		88,444	
1984	1,140	750	66	62,510		61,760	
1985	3,368		0	1,334	40	1,334	40
1986	1,495	3,404	228	68,694		65,290	
1987	7,232	6,149	85	60,625	838	54,476	753
1988	8,659	7,254	84	15,930	184	8,677	100
1989	17,210	987-	6-	29,605	172	30,593	178
1990	14,642	9,144	62	5,593	38	3,551-	24-
1991	7,640	7,070	93	5,186	68	1,883-	25-
1992	1,343	5,234	390	3,763	280	1,471-	110-
1993	27,362	8,388	31	3,747	14	4,641-	17-
1994	21,646	11,337	52	1,589	7	9,748-	45-
1995	8,970	9,562	107	5,667	63	3,895-	43-
1996	13,558	8,510	63	5,325	39	3,186-	23-
1997	9,983	9,103	91	7,020	70	2,083-	21-
1998	1,970	4,884	248	3,643	185	1,241-	63-
1999	78,669	46,926	60	4,997	6	41,929-	53-
2000	94,333	24,233	26	6,106	6	18,126-	19-
2001	29,334	40,311	137	4,507	15	35,804-	122-
2002	90,100	16,192	18	5,692	6	10,500-	12-
2003	48,428	110,183	228	12,072	25	98,111-	203-
2004	56,346	51,809	92	5,135	9	46,674-	83-
2005	74,846	43,657	58	4,177	6	39,480-	53-
2006	46,184	30,552	66	3,378	7	27,174-	59-
2007	44,865	24,825	55	4,414	10	20,411-	45-
2008	193,447	153,380	79	613	0	152,767-	79-
2009	825,686	165,374	20	440,606	53	275,233	33
2010	2,244,317	181,056	8	190,386	8	9,330	0
2011	66,079	73,521	111	4,442	7	69,079-	105-
2012	81,655	34,093	42	65	0	34,028-	42-
2013	111,449	118,665	106	553	0	118,112-	106-
2014	73,881	64,105	87	5,542	8	58,563-	79-
2015	122,354	193,636	158	279,994	229	86,358	71
2016	167,338	46,067	28	36-	0	46,103-	28-
2017	194,165	21,099	11	7	0	21,092-	11-
2018	218,151	9,496-	4-		0	9,496	4
2019	135,001	34,927	26	3	0	34,924-	26-
2020	171,912	22,080	13	44	0	22,036-	13-
2021	129,318	21,882	17	218	0	21,664-	17-
2022	200,268	20,536	10		0	20,536-	10-
TOTAL	5,663,454	1,619,591	29	1,403,877	25	215,713-	4-

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SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
82-84	6,749	309	5	71,080		70,771	
83-85	3,730	269	7	50,782		50,513	
84-86	2,001	1,385	69	44,179		42,795	
85-87	4,032	3,184	79	43,551		40,367	
86-88	5,795	5,602	97	48,416	835	42,814	739
87-89	11,034	4,138	38	35,387	321	31,248	283
88-90	13,503	5,137	38	17,043	126	11,906	88
89-91	13,164	5,075	39	13,461	102	8,386	64
90-92	7,875	7,149	91	4,847	62	2,302-	29-
91-93	12,115	6,897	57	4,232	35	2,665-	22-
92-94	16,784	8,320	50	3,033	18	5,287-	31-
93-95	19,326	9,762	51	3,668	19	6,095-	32-
94-96	14,725	9,803	67	4,194	28	5,609-	38-
95-97	10,837	9,059	84	6,004	55	3,055-	28-
96-98	8,504	7,499	88	5,329	63	2,170-	26-
97-99	30,208	20,304	67	5,220	17	15,084-	50-
98-00	58,324	25,347	43	4,915	8	20,432-	35-
99-01	67,446	37,157	55	5,203	8	31,953-	47-
00-02	71,256	26,912	38	5,435	8	21,477-	30-
01-03	55,954	55,562	99	7,424	13	48,138-	86-
02-04	64,958	59,395	91	7,633	12	51,762-	80-
03-05	59,873	68,550	114	7,128	12	61,422-	103-
04-06	59,125	42,006	71	4,230	7	37,776-	64-
05-07	55,298	33,011	60	3,990	7	29,022-	52-
06-08	94,832	69,586	73	2,802	3	66,784-	70-
07-09	354,666	114,526	32	148,544	42	34,018	10
08-10	1,087,817	166,603	15	210,535	19	43,932	4
09-11	1,045,360	139,983	13	211,812	20	71,828	7
10-12	797,350	96,223	12	64,964	8	31,259-	4-
11-13	86,395	75,426	87	1,687	2	73,740-	85-
12-14	88,995	72,288	81	2,053	2	70,235-	79-
13-15	102,562	125,469	122	95,363	93	30,106-	29-
14-16	121,191	101,269	84	95,167	79	6,103-	5-
15-17	161,286	86,934	54	93,322	58	6,388	4
16-18	193,218	19,223	10	10-	0	19,233-	10-
17-19	182,439	15,510	9	3	0	15,506-	8-
18-20	175,021	15,837	9	16	0	15,821-	9-

TAMPA ELECTRIC COMPANY  
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SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
19-21	145,410	26,296	18	88	0	26,208-	18-
20-22	167,166	21,499	13	87	0	21,412-	13-
FIVE-YEAR AVERAGE							
18-22	170,930	17,986	11	53	0	17,933-	10-

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TAMPA ELECTRIC COMPANY

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1982	69,293	11,031	16	122,036	176	111,005	160
1983	125,854	13,942	11	137,919	110	123,977	99
1984	50,357	5,991	12	118,585	235	112,594	224
1985	16,848	9,958	59	72,505	430	62,547	371
1986	165,933	124,315	75	170,615	103	46,300	28
1987	414,932	40,734	10	140,072	34	99,337	24
1988	318,875	62,751	20	139,666	44	76,915	24
1989	679,256	136,137	20	95,981	14	40,156-	6-
1990	284,729	81,732	29	150,666	53	68,934	24
1991	358,739	162,906	45	120,187	34	42,719-	12-
1992	488,808	187,736	38	250,532	51	62,796	13
1993	428,540	180,864	42	27,591	6	153,273-	36-
1994	515,077	256,467	50	74,204	14	182,262-	35-
1995	632,887	217,422	34	145,920	23	71,502-	11-
1996	566,438	249,827	44	103,194	18	146,633-	26-
1997	670,002	291,356	43	139,765	21	151,591-	23-
1998	514,408	360,013	70	154,607	30	205,406-	40-
1999	1,544,912	443,484	29	293,278	19	150,206-	10-
2000	1,083,516	512,700	47	226,802	21	285,898-	26-
2001	1,517,717	673,965	44	73,234	5	600,731-	40-
2002	967,079	431,496	45	107,908	11	323,588-	33-
2003	1,117,371	413,420	37	220,110	20	193,310-	17-
2004	1,254,432	363,818	29	538,319	43	174,501	14
2005	2,258,897	368,030	16	262,334	12	105,696-	5-
2006	2,060,943	552,293	27	439,161	21	113,132-	5-
2007	2,000,861	645,696	32	89,375	4	556,321-	28-
2008	2,205,221	367,727	17	74,600	3	293,127-	13-
2009	3,316,702	608,967	18	1,119,124	34	510,157	15
2010	10,093,373	805,606	8	624,263	6	181,343-	2-
2011	4,012,651	1,038,907	26	526,935	13	511,971-	13-
2012	2,796,220	275,420	10	7,361	0	268,059-	10-
2013	3,033,063	1,085,674	36	217,574	7	868,099-	29-
2014	2,661,061	601,108	23	167,899	6	433,208-	16-
2015	4,025,803	1,320,135	33	203,995	5	1,116,139-	28-
2016	4,033,420	1,459,970	36	442,042	11	1,017,928-	25-
2017	4,004,563	1,422,252	36	427,401	11	994,851-	25-
2018	5,160,671	1,364,626	26	607,930	12	756,696-	15-
2019	3,709,380	1,263,528	34	1,315,165	35	51,637	1
2020	5,117,990	1,170,425	23	433	0	1,169,991-	23-
2021	3,626,156	1,554,278	43	981,259	27	573,018-	16-
2022	3,749,533	941,112	25	74	0	941,038-	25-
TOTAL	81,652,511	22,077,815	27	11,130,623	14	10,947,192-	13-

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ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
82-84	81,835	10,321	13	126,180	154	115,859	142
83-85	64,353	9,964	15	109,670	170	99,706	155
84-86	77,713	46,755	60	120,569	155	73,814	95
85-87	199,238	58,336	29	127,731	64	69,395	35
86-88	299,914	75,933	25	150,118	50	74,184	25
87-89	471,021	79,874	17	125,239	27	45,365	10
88-90	427,620	93,540	22	128,771	30	35,231	8
89-91	440,908	126,925	29	122,278	28	4,647-	1-
90-92	377,425	144,124	38	173,795	46	29,670	8
91-93	425,362	177,169	42	132,770	31	44,399-	10-
92-94	477,475	208,356	44	117,442	25	90,913-	19-
93-95	525,501	218,251	42	82,572	16	135,679-	26-
94-96	571,467	241,239	42	107,773	19	133,466-	23-
95-97	623,109	252,868	41	129,626	21	123,242-	20-
96-98	583,616	300,399	51	132,522	23	167,876-	29-
97-99	909,774	364,951	40	195,884	22	169,067-	19-
98-00	1,047,612	438,732	42	224,896	21	213,836-	20-
99-01	1,382,048	543,383	39	197,771	14	345,612-	25-
00-02	1,189,438	539,387	45	135,981	11	403,406-	34-
01-03	1,200,722	506,294	42	133,751	11	372,543-	31-
02-04	1,112,961	402,911	36	288,779	26	114,132-	10-
03-05	1,543,567	381,756	25	340,254	22	41,502-	3-
04-06	1,858,091	428,047	23	413,271	22	14,776-	1-
05-07	2,106,900	522,006	25	263,623	13	258,383-	12-
06-08	2,089,008	521,905	25	201,045	10	320,860-	15-
07-09	2,507,595	540,797	22	427,700	17	113,097-	5-
08-10	5,205,099	594,100	11	605,996	12	11,896	0
09-11	5,807,575	817,826	14	756,774	13	61,052-	1-
10-12	5,634,081	706,644	13	386,186	7	320,458-	6-
11-13	3,280,644	800,000	24	250,624	8	549,376-	17-
12-14	2,830,114	654,067	23	130,945	5	523,122-	18-
13-15	3,239,976	1,002,305	31	196,490	6	805,816-	25-
14-16	3,573,428	1,127,071	32	271,312	8	855,758-	24-
15-17	4,021,262	1,400,785	35	357,813	9	1,042,973-	26-
16-18	4,399,551	1,415,616	32	492,458	11	923,158-	21-
17-19	4,291,538	1,350,135	31	783,499	18	566,637-	13-
18-20	4,662,680	1,266,193	27	641,176	14	625,016-	13-



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ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
19-21	4,151,175	1,329,410	32	765,619	18	563,791-	14-
20-22	4,164,560	1,221,938	29	327,255	8	894,683-	21-
FIVE-YEAR AVERAGE							
18-22	4,272,746	1,258,794	29	580,972	14	677,821-	16-

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TAMPA ELECTRIC COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1982	1,786,920	355,453	20	2,178,318	122	1,822,865	102
1983	2,039,513	367,658	18	1,933,370	95	1,565,712	77
1984	1,801,025	737,266	41	2,746,599	153	2,009,333	112
1985	1,488,386	439,627	30	2,241,259	151	1,801,631	121
1986	1,515,813	25,848-	2-	2,172,306	143	2,198,154	145
1987	1,804,321	852,021	47	1,624,445	90	772,424	43
1988	1,894,997	646,651	34	2,855,512	151	2,208,861	117
1989	5,423,133	454,544	8	2,018,182	37	1,563,639	29
1990	2,581,022	562,856	22	2,047,703	79	1,484,847	58
1991	1,996,815	564,234	28	1,854,936	93	1,290,702	65
1992	2,034,961	532,113	26	1,302,200	64	770,087	38
1993	3,117,326	570,092	18	1,501,541	48	931,449	30
1994	2,153,521	753,567	35	1,489,524	69	735,957	34
1995	1,998,727	696,659	35	1,408,648	70	711,989	36
1996	2,045,130	686,928	34	1,079,814	53	392,886	19
1997	2,049,906	641,955	31	1,794,601	88	1,152,645	56
1998	1,770,475	1,005,082	57	1,539,276	87	534,193	30
1999	3,412,145	602,738	18	1,774,144	52	1,171,406	34
2000	4,687,526	1,002,049	21	1,493,113	32	491,064	10
2001	4,598,538	1,240,251	27	1,661,509	36	421,259	9
2002	3,779,060	966,095	26	1,410,869	37	444,774	12
2003	4,958,327	1,046,007	21	1,241,055	25	195,048	4
2004	5,406,346	1,231,482	23	1,094,770	20	136,712-	3-
2005	6,699,330	1,264,800	19	1,400,611	21	135,811	2
2006	6,624,124	1,391,828	21	1,619,922	24	228,094	3
2007	8,013,433	1,716,920	21	2,415,832	30	698,912	9
2008	9,511,479	985,083	10	3,773,114	40	2,788,031	29
2009	8,858,873	3,144,908	36	916,379	10	2,228,529-	25-
2010	12,310,908	5,313,403	43	415,865	3	4,897,538-	40-
2011	11,600,350	5,841,277	50	2,670,648	23	3,170,629-	27-
2012	11,398,660	2,786,814	24	250,048	2	2,536,766-	22-
2013	8,318,578	3,980,222	48	1,547,835	19	2,432,387-	29-
2014	8,467,839	2,576,801	30	8,977,670	106	6,400,868	76
2015	11,250,496	6,302,729	56	144,156	1	6,158,572-	55-
2016	12,106,295	9,335,712	77	2,585,326	21	6,750,386-	56-
2017	12,679,026	10,757,599	85	1,106,073	9	9,651,526-	76-
2018	12,135,584	9,494,886	78	937,422	8	8,557,464-	71-
2019	9,579,340	9,068,138	95	2,148,263	22	6,919,875-	72-
2020	8,674,670	8,377,600	97	701,465	8	7,676,135-	88-
2021	9,895,068	9,130,347	92	1,442,366	15	7,687,981-	78-
2022	8,040,352	8,439,048	105	890,560	11	7,548,487-	94-
TOTAL	240,508,341	115,837,594	48	74,407,249	31	41,430,345-	17-

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ACCOUNT 368.00 LINE TRANSFORMERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
82-84	1,875,820	486,793	26	2,286,096	122	1,799,303	96
83-85	1,776,308	514,851	29	2,307,076	130	1,792,225	101
84-86	1,601,742	383,682	24	2,386,721	149	2,003,039	125
85-87	1,602,840	421,933	26	2,012,670	126	1,590,737	99
86-88	1,738,377	490,941	28	2,217,421	128	1,726,480	99
87-89	3,040,817	651,072	21	2,166,047	71	1,514,975	50
88-90	3,299,717	554,683	17	2,307,132	70	1,752,449	53
89-91	3,333,657	527,211	16	1,973,607	59	1,446,396	43
90-92	2,204,266	553,068	25	1,734,946	79	1,181,879	54
91-93	2,383,034	555,480	23	1,552,892	65	997,413	42
92-94	2,435,270	618,591	25	1,431,089	59	812,498	33
93-95	2,423,192	673,439	28	1,466,571	61	793,132	33
94-96	2,065,793	712,385	34	1,325,995	64	613,611	30
95-97	2,031,254	675,181	33	1,427,688	70	752,507	37
96-98	1,955,170	777,989	40	1,471,230	75	693,242	35
97-99	2,410,842	749,925	31	1,702,673	71	952,748	40
98-00	3,290,049	869,956	26	1,602,178	49	732,221	22
99-01	4,232,736	948,346	22	1,642,922	39	694,576	16
00-02	4,355,042	1,069,465	25	1,521,830	35	452,366	10
01-03	4,445,309	1,084,118	24	1,437,811	32	353,693	8
02-04	4,714,578	1,081,195	23	1,248,898	26	167,703	4
03-05	5,688,001	1,180,763	21	1,245,479	22	64,716	1
04-06	6,243,267	1,296,037	21	1,371,768	22	75,731	1
05-07	7,112,296	1,457,849	20	1,812,122	25	354,272	5
06-08	8,049,679	1,364,610	17	2,602,956	32	1,238,346	15
07-09	8,794,595	1,948,970	22	2,368,442	27	419,471	5
08-10	10,227,087	3,147,798	31	1,701,786	17	1,446,012-	14-
09-11	10,923,377	4,766,529	44	1,334,297	12	3,432,232-	31-
10-12	11,769,973	4,647,165	39	1,112,187	9	3,534,978-	30-
11-13	10,439,196	4,202,771	40	1,489,510	14	2,713,261-	26-
12-14	9,395,026	3,114,612	33	3,591,851	38	477,239	5
13-15	9,345,638	4,286,584	46	3,556,554	38	730,030-	8-
14-16	10,608,210	6,071,747	57	3,902,384	37	2,169,363-	20-
15-17	12,011,939	8,798,680	73	1,278,518	11	7,520,161-	63-
16-18	12,306,968	9,862,732	80	1,542,940	13	8,319,792-	68-
17-19	11,464,650	9,773,541	85	1,397,252	12	8,376,288-	73-
18-20	10,129,865	8,980,208	89	1,262,383	12	7,717,824-	76-

TAMPA ELECTRIC COMPANY  
 ACCOUNT 368.00 LINE TRANSFORMERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
19-21	9,383,026	8,858,695	94	1,430,698	15	7,427,997-	79-
20-22	8,870,030	8,648,998	98	1,011,464	11	7,637,534-	86-
FIVE-YEAR AVERAGE							
18-22	9,665,003	8,902,004	92	1,224,015	13	7,677,988-	79-

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TAMPA ELECTRIC COMPANY

ACCOUNT 369.00 SERVICES - OVERHEAD

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1982	494,071	96,535	20	11,080	2	85,455-	17-
1983	589,236	107,390	18	100,989	17	6,401-	1-
1984	728,590	106,236	15	89,223	12	17,013-	2-
1985	800,646	120,376	15	127,711	16	7,335	1
1986	664,553	121,666	18	148,344	22	26,678	4
1987	627,319	45,498	7	193,527	31	148,029	24
1988	523,081	25,540	5	259,362	50	233,822	45
1989	544,755	69,080	13	225,130	41	156,050	29
1990	521,798	26,086	5	157,125	30	131,040	25
1991	227,408	25,370	11	97,537	43	72,167	32
1992	240,286	32,325	13	52,951	22	20,625	9
1993	227,112	37,553	17	56,484	25	18,931	8
1994	180,387	34,509	19	70,298	39	35,789	20
1995	174,022	26,685	15	53,201	31	26,516	15
1996	154,730	24,693	16	10,975	7	13,717-	9-
1997	111,716	17,757	16	9,067	8	8,690-	8-
1998	73,862	21,519	29	15,092	20	6,427-	9-
1999	226,223	20,398	9	6,709	3	13,688-	6-
2000	206,103	43,612	21	11,173	5	32,439-	16-
2001	175,135	32,426	19	4,168	2	28,258-	16-
2002	211,177	41,590	20	4,084	2	37,507-	18-
2003	202,178	54,500	27	4,705	2	49,795-	25-
2004	59,236	17,159	29	439	1	16,720-	28-
2005	131,215	9,643	7	42	0	9,601-	7-
2006	123,872	9,681	8	116	0	9,565-	8-
2007	1,429,252	26,473	2	4,847	0	21,626-	2-
2008	105,355	174,599	166	3,782	4	170,817-	162-
2009	130,144	611	0	737	1	125	0
2010	120,251	1,501	1		0	1,501-	1-
2011	235,891	215,397	91	10,439	4	204,958-	87-
2012	213,925	119,293	56	1,763	1	117,531-	55-
2013	390,970	259,194	66		0	259,194-	66-
2014	373,649	154,921	41		0	154,921-	41-
2015	71,463	90,628	127	14,416	20	76,213-	107-
2016	90,295	83,951	93	52,660	58	31,291-	35-
2017	73,227	152,288	208	61,525	84	90,763-	124-
2018	162,892	104,091	64	25,619	16	78,472-	48-
2019	78,876	271,714	344	67,690	86	204,024-	259-
2020	86,910	238,173	274	69,230	80	168,943-	194-
2021	178,866	365,299	204	46,474	26	318,824-	178-
2022	296,359	408,083	138	87,839	30	320,244-	108-
TOTAL	12,257,036	3,834,043	31	2,156,553	18	1,677,490-	14-

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ACCOUNT 369.00 SERVICES - OVERHEAD

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
82-84	603,966	103,387	17	67,097	11	36,290-	6-
83-85	706,157	111,334	16	105,974	15	5,360-	1-
84-86	731,263	116,093	16	121,759	17	5,667	1
85-87	697,506	95,847	14	156,527	22	60,681	9
86-88	604,984	64,235	11	200,411	33	136,176	23
87-89	565,051	46,706	8	226,006	40	179,300	32
88-90	529,878	40,235	8	213,872	40	173,637	33
89-91	431,320	40,178	9	159,931	37	119,752	28
90-92	329,831	27,927	8	102,538	31	74,611	23
91-93	231,602	31,749	14	68,990	30	37,241	16
92-94	215,928	34,796	16	59,911	28	25,115	12
93-95	193,840	32,916	17	59,994	31	27,079	14
94-96	169,713	28,629	17	44,825	26	16,196	10
95-97	146,823	23,045	16	24,414	17	1,370	1
96-98	113,436	21,323	19	11,711	10	9,612-	8-
97-99	137,267	19,891	14	10,289	7	9,602-	7-
98-00	168,729	28,510	17	10,992	7	17,518-	10-
99-01	202,487	32,145	16	7,350	4	24,795-	12-
00-02	197,472	39,210	20	6,475	3	32,735-	17-
01-03	196,163	42,839	22	4,319	2	38,520-	20-
02-04	157,530	37,750	24	3,076	2	34,674-	22-
03-05	130,876	27,101	21	1,729	1	25,372-	19-
04-06	104,774	12,161	12	199	0	11,962-	11-
05-07	561,446	15,266	3	1,668	0	13,597-	2-
06-08	552,826	70,251	13	2,915	1	67,336-	12-
07-09	554,917	67,228	12	3,122	1	64,106-	12-
08-10	118,584	58,904	50	1,506	1	57,398-	48-
09-11	162,096	72,503	45	3,725	2	68,778-	42-
10-12	190,022	112,064	59	4,067	2	107,997-	57-
11-13	280,262	197,962	71	4,067	1	193,894-	69-
12-14	326,181	177,803	55	588	0	177,215-	54-
13-15	278,694	168,248	60	4,805	2	163,443-	59-
14-16	178,469	109,833	62	22,358	13	87,475-	49-
15-17	78,328	108,956	139	42,867	55	66,089-	84-
16-18	108,805	113,443	104	46,601	43	66,842-	61-
17-19	104,998	176,031	168	51,611	49	124,419-	118-
18-20	109,560	204,659	187	54,180	49	150,479-	137-

TAMPA ELECTRIC COMPANY  
 ACCOUNT 369.00 SERVICES - OVERHEAD

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
19-21	114,884	291,728	254	61,131	53	230,597-	201-
20-22	187,378	337,185	180	67,848	36	269,337-	144-
FIVE-YEAR AVERAGE							
18-22	160,781	277,472	173	59,371	37	218,101-	136-

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TAMPA ELECTRIC COMPANY

ACCOUNT 369.02 SERVICES - UNDERGROUND

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1982	62,002-		0	56,334	91-	56,334	91-
1983	17,839-		0		0		0
1984	14,138-		0		0		0
1985	12,291		0		0		0
1986	6,959-	160-	2	8,180	118-	8,340	120-
1987	9,666	10,216	106	5,832	60	4,384-	45-
1988	10,284-	9,049-	88	35,346	344-	44,395	432-
1989	37,158	15,446-	42-	61,764	166	77,210	208
1990	102,135	29,341	29	46,841	46	17,500	17
1991	37,684	25,673	68	5,581	15	20,092-	53-
1992	6,104	26,610	436	8,688	142	17,922-	294-
1993	3,896-	30,165	774-	1,980-	51	32,145-	825
1994	5,739-	28,731	501-	2,437	42-	26,293-	458
1995	34,212	24,693	72	280	1	24,414-	71-
1996	21,580	21,691	101	2,702	13	18,990-	88-
1997	17,757	20,368	115	1,731	10	18,637-	105-
1998	13,685	21,873	160	105	1	21,768-	159-
1999	45,192	25,372	56	659	1	24,713-	55-
2000	35,748	18,983	53	2,845	8	16,138-	45-
2001	37,772	24,198	64	4,874	13	19,325-	51-
2002	33,725	23,290	69	962	3	22,328-	66-
2003	29,678	19,699	66	21,846	74	2,147	7
2004	52,253	96,988	186	46,696	89	50,292-	96-
2005	48,021	202,014	421	24,420	51	177,594-	370-
2006	30,353	54,453	179		0	54,453-	179-
2007	6,870	10,266	149	9,612	140	654-	10-
2008	8,952	8,583	96	3,995	45	4,588-	51-
2009	62,559	5,614	9		0	5,614-	9-
2010	182,333		0	8	0	8	0
2011	70,969	111,028	156	13,072	18	97,956-	138-
2012	20,647	23,089	112		0	23,089-	112-
2013	92,198	36,174	39	10	0	36,163-	39-
2014	57,331	27,138	47		0	27,138-	47-
2015	102,197	148,465	145		0	148,465-	145-
2016	94,974	773,903	815	100,479	106	673,424-	709-
2017	81,446	192,851	237	47,378	58	145,473-	179-
2018	273,906	265,573	97	67,548	25	198,025-	72-
2019	261,138	189,876	73	145,976	56	43,900-	17-
2020	289,707	184,034	64	23	0	184,012-	64-
2021	161,858	277,607	172	100,378	62	177,229-	109-
2022	241,021	286,902	119		0	286,902-	119-
TOTAL	2,492,261	3,220,807	129	824,623	33	2,396,184-	96-



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TAMPA ELECTRIC COMPANY

ACCOUNT 369.02 SERVICES - UNDERGROUND

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
82-84	31,326-		0	18,778	60-	18,778	60-
83-85	6,562-		0		0		0
84-86	2,936-	53-	2	2,727	93-	2,780	95-
85-87	4,999	3,352	67	4,671	93	1,319	26
86-88	2,526-	336	13-	16,453	651-	16,117	638-
87-89	12,180	4,760-	39-	34,314	282	39,074	321
88-90	43,003	1,615	4	47,984	112	46,368	108
89-91	58,992	13,189	22	38,062	65	24,873	42
90-92	48,641	27,208	56	20,370	42	6,838-	14-
91-93	13,297	27,483	207	4,096	31	23,386-	176-
92-94	1,177-	28,502		3,049	259-	25,454-	
93-95	8,192	27,863	340	246	3	27,617-	337-
94-96	16,684	25,038	150	1,806	11	23,232-	139-
95-97	24,516	22,251	91	1,571	6	20,680-	84-
96-98	17,674	21,311	121	1,513	9	19,798-	112-
97-99	25,544	22,538	88	832	3	21,706-	85-
98-00	31,542	22,076	70	1,203	4	20,873-	66-
99-01	39,571	22,851	58	2,793	7	20,058-	51-
00-02	35,748	22,157	62	2,894	8	19,263-	54-
01-03	33,725	22,396	66	9,227	27	13,168-	39-
02-04	38,552	46,659	121	23,168	60	23,491-	61-
03-05	43,317	106,234	245	30,987	72	75,246-	174-
04-06	43,542	117,818	271	23,705	54	94,113-	216-
05-07	28,415	88,911	313	11,344	40	77,567-	273-
06-08	15,392	24,434	159	4,536	29	19,898-	129-
07-09	26,127	8,154	31	4,536	17	3,618-	14-
08-10	84,615	4,732	6	1,334	2	3,398-	4-
09-11	105,287	38,881	37	4,360	4	34,521-	33-
10-12	91,316	44,706	49	4,360	5	40,346-	44-
11-13	61,271	56,764	93	4,361	7	52,403-	86-
12-14	56,725	28,800	51	3	0	28,797-	51-
13-15	83,909	70,592	84	3	0	70,589-	84-
14-16	84,834	316,502	373	33,493	39	283,009-	334-
15-17	92,872	371,739	400	49,286	53	322,454-	347-
16-18	150,109	410,775	274	71,801	48	338,974-	226-
17-19	205,497	216,100	105	86,967	42	129,133-	63-
18-20	274,917	213,161	78	71,182	26	141,979-	52-

TAMPA ELECTRIC COMPANY  
 ACCOUNT 369.02 SERVICES - UNDERGROUND

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
19-21	237,568	217,172	91	82,125	35	135,047-	57-
20-22	230,862	249,514	108	33,467	14	216,047-	94-
FIVE-YEAR AVERAGE							
18-22	245,526	240,798	98	62,785	26	178,014-	73-

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TAMPA ELECTRIC COMPANY

ACCOUNT 370.00 METERS - ANALOG AND AMR

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1982	184,325	41,142	22	2,756	1	38,386-	21-
1983	371,501	52,058	14	551	0	51,507-	14-
1984	170,230	35,737	21	648	0	35,089-	21-
1985	385,254	85,506	22	4,629	1	80,877-	21-
1986	531,781	99,053	19	6,696	1	92,357-	17-
1987	345,183	61,812	18	1,774	1	60,038-	17-
1988	292,075	54,183	19	5,492	2	48,690-	17-
1989	998,862	106,780	11	813	0	105,968-	11-
1990	1,331,649	262,852	20	1,144	0	261,708-	20-
1991	685,827	271,191	40	17,409	3	253,783-	37-
1992	1,132,998	254,004	22	2,231	0	251,773-	22-
1993	1,423,967	338,686	24	5,720	0	332,966-	23-
1994	1,034,875	359,271	35	505	0	358,765-	35-
1995	587,815	378,210	64	2,421	0	375,789-	64-
1996	853,539	368,104	43	1,488	0	366,616-	43-
1997	429,686	308,902	72	2,224	1	306,677-	71-
1998	940,704	395,936	42	271	0	395,664-	42-
1999	684,547	419,124	61	1,727	0	417,397-	61-
2000	1,461,368	560,485	38	405	0	560,080-	38-
2001	1,491,969	534,813	36	321	0	534,492-	36-
2002	1,307,247	478,980	37	30,420	2	448,560-	34-
2003	2,497,927	830,558	33	107,126	4	723,432-	29-
2004	2,493,562	1,040,129	42	258,586	10	781,543-	31-
2005	1,939,673	1,137,892	59	348,473	18	789,419-	41-
2006	4,114,499	2,375,388	58	12,578	0	2,362,810-	57-
2007	2,527,333	2,096,570	83	23,386	1	2,073,184-	82-
2008	5,047,260	3,066,441	61	64,669	1	3,001,772-	59-
2009	5,875,160	1,790,179	30	35,045	1	1,755,134-	30-
2010	4,055,459	3,454,116	85	108,986	3	3,345,130-	82-
2011	10,675,827	1,650,198	15	145,789	1	1,504,409-	14-
2012	1,600,453		0		0		0
2013	3,607,131	3,419,410	95	29,553	1	3,389,857-	94-
2014	1,787,721	1,118,669	63	25,044	1	1,093,625-	61-
2015	2,028,621	1,647,399	81	15,450	1	1,631,949-	80-
2016	1,576,853	1,390,051	88	11,222	1	1,378,829-	87-
2017	1,244,253	1,454,255	117	6,760	1	1,447,494-	116-
2018	1,209,240	3,548,715	293	14,777	1	3,533,938-	292-
2019	1,853,678	6,794,351	367	101,053	5	6,693,298-	361-
2020	4,604,303	4,051,352	88	90,679	2	3,960,673-	86-
2021	64,315,821	97,722	0	69,267	0	28,455-	0
2022	47,199	8,666,877		73,747	156	8,593,130-	
TOTAL	139,747,372	55,097,100	39	1,631,836	1	53,465,264-	38-

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TAMPA ELECTRIC COMPANY

ACCOUNT 370.00 METERS - ANALOG AND AMR

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
82-84	242,019	42,979	18	1,318	1	41,661-	17-
83-85	308,995	57,767	19	1,943	1	55,824-	18-
84-86	362,421	73,432	20	3,991	1	69,441-	19-
85-87	420,739	82,124	20	4,367	1	77,757-	18-
86-88	389,680	71,683	18	4,654	1	67,028-	17-
87-89	545,373	74,258	14	2,693	0	71,565-	13-
88-90	874,195	141,272	16	2,483	0	138,789-	16-
89-91	1,005,446	213,608	21	6,455	1	207,153-	21-
90-92	1,050,158	262,683	25	6,928	1	255,754-	24-
91-93	1,080,931	287,960	27	8,453	1	279,507-	26-
92-94	1,197,280	317,320	27	2,819	0	314,501-	26-
93-95	1,015,552	358,722	35	2,882	0	355,840-	35-
94-96	825,409	368,528	45	1,471	0	367,057-	44-
95-97	623,680	351,739	56	2,044	0	349,694-	56-
96-98	741,310	357,647	48	1,328	0	356,319-	48-
97-99	684,979	374,654	55	1,408	0	373,246-	54-
98-00	1,028,873	458,515	45	801	0	457,714-	44-
99-01	1,212,628	504,807	42	818	0	503,990-	42-
00-02	1,420,194	524,759	37	10,382	1	514,377-	36-
01-03	1,765,714	614,784	35	45,956	3	568,828-	32-
02-04	2,099,579	783,222	37	132,044	6	651,178-	31-
03-05	2,310,387	1,002,860	43	238,062	10	764,798-	33-
04-06	2,849,245	1,517,803	53	206,546	7	1,311,257-	46-
05-07	2,860,502	1,869,950	65	128,146	4	1,741,804-	61-
06-08	3,896,364	2,512,800	64	33,544	1	2,479,255-	64-
07-09	4,483,251	2,317,730	52	41,033	1	2,276,697-	51-
08-10	4,992,626	2,770,245	55	69,567	1	2,700,678-	54-
09-11	6,868,815	2,298,164	33	96,607	1	2,201,557-	32-
10-12	5,443,913	1,701,438	31	84,925	2	1,616,513-	30-
11-13	5,294,470	1,689,869	32	58,447	1	1,631,422-	31-
12-14	2,331,768	1,512,693	65	18,199	1	1,494,494-	64-
13-15	2,474,491	2,061,826	83	23,349	1	2,038,477-	82-
14-16	1,797,731	1,385,373	77	17,239	1	1,368,134-	76-
15-17	1,616,575	1,497,235	93	11,144	1	1,486,091-	92-
16-18	1,343,449	2,131,007	159	10,920	1	2,120,087-	158-
17-19	1,435,724	3,932,440	274	40,863	3	3,891,577-	271-
18-20	2,555,741	4,798,139	188	68,836	3	4,729,303-	185-

TAMPA ELECTRIC COMPANY  
 ACCOUNT 370.00 METERS - ANALOG AND AMR

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
19-21	23,591,268	3,647,808	15	87,000	0	3,560,809-	15-
20-22	22,989,108	4,271,984	19	77,898	0	4,194,086-	18-
FIVE-YEAR AVERAGE							
18-22	14,406,048	4,631,803	32	69,905	0	4,561,899-	32-

TAMPA ELECTRIC COMPANY  
 ACCOUNT 370.01 METERS - AMI

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2018	542,827	210,217	39		0	210,217-	39-
2019	566,257-	186-	0		0	186	0
2020							
2021							
2022							
TOTAL	23,430-	210,031	896-		0	210,031-	896
THREE-YEAR MOVING AVERAGES							
18-20	7,810-	70,010	896-		0	70,010-	896
19-21	188,752-	62-	0		0	62	0
20-22							
FIVE-YEAR AVERAGE							
18-22	4,686-	42,006	896-		0	42,006-	896

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TAMPA ELECTRIC COMPANY

ACCOUNTS 373.00 AND 373.02 STREET LIGHTING AND SIGNAL SYSTEMS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1982	316,060	39,639	13	210,946	67	171,307	54
1983	810,774	57,580	7	643,166	79	585,586	72
1984	1,078,548	63,070	6	863,501	80	800,431	74
1985	331,769	57,403	17	113,916	34	56,513	17
1986	472,643	31,223	7	226,114	48	194,891	41
1987	687,074	86,643	13	453,971	66	367,328	53
1988	1,385,882	80,055	6	703,416	51	623,361	45
1989	1,884,440	129,290	7	733,690	39	604,400	32
1990	735,349	93,549	13	174,213	24	80,664	11
1991	541,287	107,077	20	166,562	31	59,484	11
1992	978,685	159,685	16	146,946	15	12,739-	1-
1993	959,394-	171,159	18-	152,099	16-	19,060-	2
1994	831,264	136,487	16	168,548	20	32,061	4
1995	881,937	122,262	14	151,810	17	29,547	3
1996	901,091	116,640	13	195,933	22	79,294	9
1997	848,295	118,393	14	121,724	14	3,331	0
1998	1,014,924	141,128	14	117,904	12	23,224-	2-
1999	1,037,188	158,141	15	134,957	13	23,184-	2-
2000	1,333,019	220,327	17	91,167	7	129,160-	10-
2001	1,526,929	229,156	15	95,516	6	133,639-	9-
2002	1,364,385	176,948	13	105,317	8	71,631-	5-
2003	1,940,450	183,453	9	185,642	10	2,189	0
2004	1,582,351	200,926	13	63,888	4	137,038-	9-
2005	2,543,661	228,384	9	104,707	4	123,677-	5-
2006	1,615,790	218,647	14	46,416	3	172,231-	11-
2007	1,820,826	257,792	14	69,738	4	188,054-	10-
2008	1,119,162	46,651	4	40,961	4	5,690-	1-
2009	843,532	271,579	32	125,819	15	145,760-	17-
2010	1,758,504	426,023	24	58,937	3	367,086-	21-
2011	2,312,494	452,572	20	29,728	1	422,844-	18-
2012	2,120,580	119,930	6	377	0	119,553-	6-
2013	1,142,090	277,614	24	48,812	4	228,802-	20-
2014	1,458,200	155,791	11	93,796	6	61,995-	4-
2015	3,111,963	887,009	29	25,954	1	861,055-	28-
2016	2,954,534	1,002,553	34	127,146	4	875,407-	30-
2017	4,983,997	1,695,375	34	100,049	2	1,595,326-	32-
2018	10,148,069	1,293,966	13	76,109-	1-	1,370,075-	14-
2019	8,883,768	904,800	10	106,495-	1-	1,011,295-	11-
2020	11,946,522	1,510,112	13	25,725-	0	1,535,836-	13-
2021	20,200,807	2,143,055	11	103,285-	1-	2,246,340-	11-
2022	21,526,124	2,402,710	11	526,586	2	1,876,124-	9-
TOTAL	122,015,571	17,174,796	14	7,108,357	6	10,066,438-	8-

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TAMPA ELECTRIC COMPANY

ACCOUNTS 373.00 AND 373.02 STREET LIGHTING AND SIGNAL SYSTEMS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
82-84	735,127	53,430	7	572,538	78	519,108	71
83-85	740,364	59,351	8	540,194	73	480,844	65
84-86	627,653	50,565	8	401,177	64	350,612	56
85-87	497,162	58,423	12	264,667	53	206,244	41
86-88	848,533	65,974	8	461,167	54	395,193	47
87-89	1,319,132	98,663	7	630,359	48	531,696	40
88-90	1,335,223	100,965	8	537,106	40	436,142	33
89-91	1,053,692	109,972	10	358,155	34	248,183	24
90-92	751,773	120,104	16	162,574	22	42,470	6
91-93	186,859	145,974	78	155,202	83	9,228	5
92-94	283,518	155,777	55	155,864	55	87	0
93-95	251,269	143,303	57	157,486	63	14,183	6
94-96	871,431	125,130	14	172,097	20	46,967	5
95-97	877,108	119,098	14	156,489	18	37,391	4
96-98	921,437	125,387	14	145,187	16	19,800	2
97-99	966,802	139,221	14	124,861	13	14,359-	1-
98-00	1,128,377	173,199	15	114,676	10	58,523-	5-
99-01	1,299,045	202,541	16	107,213	8	95,328-	7-
00-02	1,408,111	208,810	15	97,333	7	111,477-	8-
01-03	1,610,588	196,519	12	128,825	8	67,694-	4-
02-04	1,629,062	187,109	11	118,282	7	68,827-	4-
03-05	2,022,154	204,254	10	118,079	6	86,175-	4-
04-06	1,913,934	215,986	11	71,670	4	144,315-	8-
05-07	1,993,426	234,941	12	73,620	4	161,321-	8-
06-08	1,518,593	174,363	11	52,372	3	121,992-	8-
07-09	1,261,173	192,007	15	78,839	6	113,168-	9-
08-10	1,240,399	248,084	20	75,239	6	172,845-	14-
09-11	1,638,177	383,392	23	71,495	4	311,897-	19-
10-12	2,063,859	332,842	16	29,681	1	303,161-	15-
11-13	1,858,388	283,372	15	26,306	1	257,066-	14-
12-14	1,573,623	184,445	12	47,661	3	136,783-	9-
13-15	1,904,085	440,138	23	56,187	3	383,951-	20-
14-16	2,508,233	681,784	27	82,298	3	599,486-	24-
15-17	3,683,498	1,194,979	32	84,383	2	1,110,596-	30-
16-18	6,028,866	1,330,631	22	50,362	1	1,280,269-	21-
17-19	8,005,278	1,298,047	16	27,518-	0	1,325,565-	17-
18-20	10,326,120	1,236,292	12	69,443-	1-	1,305,735-	13-



TAMPA ELECTRIC COMPANY

ACCOUNTS 373.00 AND 373.02 STREET LIGHTING AND SIGNAL SYSTEMS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
19-21	13,677,032	1,519,322	11	78,502-	1-	1,597,824-	12-
20-22	17,891,151	2,018,625	11	132,525	1	1,886,100-	11-
FIVE-YEAR AVERAGE							
18-22	14,541,058	1,650,928	11	42,994	0	1,607,934-	11-

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TAMPA ELECTRIC COMPANY  
ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2000	258,586	112,600	44	93,261	36	19,338-	7-
2001	945,917	36,744	4	87,798	9	51,054	5
2002	3,541,738	201,454	6	561,128	16	359,674	10
2003	3,689,227	78,104	2	592,295	16	514,191	14
2004	613,891	33,606	5	229,200	37	195,594	32
2005	611,552	130,019	21	2-	0	130,021-	21-
2006	685,756	160,701	23		0	160,701-	23-
2007	4,236,525	146,133	3		0	146,133-	3-
2008	958,079	118,641	12		0	118,641-	12-
2009	167,931		0		0		0
2010	398,327	94,390	24		0	94,390-	24-
2011	306,618	67,873	22		0	67,873-	22-
2012	837,595	87,300	10	25	0	87,275-	10-
2013	449,679	78,505	17		0	78,505-	17-
2014	1,255,219	480,800	38	800	0	480,000-	38-
2015	704,373	451,355	64	6,300	1	445,055-	63-
2016	861,560	434,246	50		0	434,246-	50-
2017	626,000	280,784	45	48,274	8	232,511-	37-
2018	468,633	134,812	29		0	134,812-	29-
2019	846,130	445,514	53		0	445,514-	53-
2020	659,039	290,787	44		0	290,787-	44-
2021	772,115	639,380	83		0	639,380-	83-
2022	2,943,762	376,278	13		0	376,278-	13-
TOTAL	26,838,252	4,880,026	18	1,619,079	6	3,260,947-	12-

THREE-YEAR MOVING AVERAGES

00-02	1,582,080	116,932	7	247,396	16	130,463	8
01-03	2,725,627	105,434	4	413,740	15	308,306	11
02-04	2,614,952	104,388	4	460,874	18	356,486	14
03-05	1,638,223	80,576	5	273,831	17	193,255	12
04-06	637,066	108,109	17	76,399	12	31,709-	5-
05-07	1,844,611	145,618	8	1-	0	145,618-	8-
06-08	1,960,120	141,825	7		0	141,825-	7-
07-09	1,787,512	88,258	5		0	88,258-	5-
08-10	508,112	71,010	14		0	71,010-	14-
09-11	290,959	54,088	19		0	54,088-	19-
10-12	514,180	83,188	16	8	0	83,179-	16-
11-13	531,297	77,893	15	8	0	77,884-	15-
12-14	847,498	215,535	25	275	0	215,260-	25-
13-15	803,090	336,886	42	2,367	0	334,520-	42-
14-16	940,384	455,467	48	2,367	0	453,100-	48-

TAMPA ELECTRIC COMPANY  
 ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
15-17	730,645	388,795	53	18,191	2	370,604-	51-
16-18	652,064	283,281	43	16,091	2	267,190-	41-
17-19	646,921	287,037	44	16,091	2	270,945-	42-
18-20	657,934	290,371	44		0	290,371-	44-
19-21	759,095	458,560	60		0	458,560-	60-
20-22	1,458,305	435,482	30		0	435,482-	30-
FIVE-YEAR AVERAGE							
18-22	1,137,936	377,354	33		0	377,354-	33-

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TAMPA ELECTRIC COMPANY

ACCOUNTS 392.02 THROUGH 392.13 TRANSPORTATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2008	223,562		0	12,240	5	12,240	5
2009	440,497		0		0		0
2010	121,583		0		0		0
2011	3,010,500		0	2,435,929	81	2,435,929	81
2012	2,335,802		0		0		0
2013	5,114,039	12,735-	0	453,973	9	466,708	9
2014	3,408,258		0		0		0
2015	224,326	203,695-	91-	715,395	319	919,090	410
2016	1,094,075		0	2,655	0	2,655	0
2017	1,835,207		0	5,615	0	5,615	0
2018	1,794,491		0	395,151	22	395,151	22
2019	1,705,266	15,448-	1-	764,631	45	780,080	46
2020	1,290,685		0		0		0
2021	1,445,937	52,178-	4-	1,314,277	91	1,366,455	95
2022	1,711,133	13,909-	1-	985,718	58	999,626	58
TOTAL	25,755,360	297,965-	1-	7,085,585	28	7,383,549	29

THREE-YEAR MOVING AVERAGES

08-10	261,881		0	4,080	2	4,080	2
09-11	1,190,860		0	811,976	68	811,976	68
10-12	1,822,628		0	811,976	45	811,976	45
11-13	3,486,780	4,245-	0	963,301	28	967,546	28
12-14	3,619,366	4,245-	0	151,324	4	155,569	4
13-15	2,915,541	72,143-	2-	389,789	13	461,933	16
14-16	1,575,553	67,898-	4-	239,350	15	307,248	20
15-17	1,051,203	67,898-	6-	241,222	23	309,120	29
16-18	1,574,591		0	134,474	9	134,474	9
17-19	1,778,321	5,149-	0	388,466	22	393,615	22
18-20	1,596,814	5,149-	0	386,594	24	391,743	25
19-21	1,480,629	22,542-	2-	692,969	47	715,511	48
20-22	1,482,585	22,029-	1-	766,665	52	788,694	53

FIVE-YEAR AVERAGE

18-22	1,589,502	16,307-	1-	691,955	44	708,262	45
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TAMPA ELECTRIC COMPANY

ACCOUNT 397.25 COMMUNICATION EQUIPMENT- FIBER

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2004	6	18	313		0	18-	313-
2005	13,362	4,857	36		0	4,857-	36-
2006	6,266	1,803	29		0	1,803-	29-
2007	42,165	24	0		0	24-	0
2008	43,514	3	0		0	3-	0
2009							
2010	5,510		0		0		0
2011	13,730	2,121	15	18	0	2,103-	15-
2012	116	185	160		0	185-	160-
2013	36,944	6,287	17	24	0	6,262-	17-
2014	26,731	36,382	136		0	36,382-	136-
2015	17,171	78,609	458		0	78,609-	458-
2016	19,696	9,611	49		0	9,611-	49-
2017	69,141	91,036	132		0	91,036-	132-
2018	239,439	124,435	52		0	124,435-	52-
2019	623,577	107,798	17	17,632	3	90,166-	14-
2020	645,405	136,194	21		0	136,194-	21-
2021	760,615	256,586	34		0	256,586-	34-
2022	779,452	134,571	17		0	134,571-	17-
TOTAL	3,342,838	990,519	30	17,674	1	972,845-	29-

THREE-YEAR MOVING AVERAGES

04-06	6,545	2,226	34		0	2,226-	34-
05-07	20,598	2,228	11		0	2,228-	11-
06-08	30,648	610	2		0	610-	2-
07-09	28,559	9	0		0	9-	0
08-10	16,341	1	0		0	1-	0
09-11	6,414	707	11	6	0	701-	11-
10-12	6,452	769	12	6	0	763-	12-
11-13	16,930	2,864	17	14	0	2,850-	17-
12-14	21,264	14,285	67	8	0	14,277-	67-
13-15	26,949	40,426	150	8	0	40,418-	150-
14-16	21,199	41,534	196		0	41,534-	196-
15-17	35,336	59,752	169		0	59,752-	169-
16-18	109,425	75,027	69		0	75,027-	69-
17-19	310,719	107,756	35	5,877	2	101,879-	33-
18-20	502,807	122,809	24	5,877	1	116,931-	23-

TAMPA ELECTRIC COMPANY

ACCOUNT 397.25 COMMUNICATION EQUIPMENT- FIBER

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
19-21	676,532	166,859	25	5,877	1	160,982-	24-
20-22	728,491	175,784	24		0	175,784-	24-
FIVE-YEAR AVERAGE							
18-22	609,697	151,917	25	3,526	1	148,390-	24-

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**PART IX. DETAILED DEPRECIATION  
CALCULATIONS**

**TAMPA ELECTRIC COMPANY  
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TAMPA ELECTRIC COMPANY

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL RATE	ACCRUAL AMOUNT	REM. LIFE	--FUTURE FACTOR	ACCRUALS AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
BIG BEND COMMON							
INTERIM SURVIVOR CURVE.. IOWA 75-R1.5							
PROBABLE RETIREMENT YEAR.. 12-2057							
1970	3,776,812.86	67.84	1.47	55,519.15	25.53	0.3763	1,421,328
1973	389,557.87	66.64	1.50	5,843.37	26.11	0.3918	152,633
1974	589,757.09	66.22	1.51	8,905.33	26.30	0.3972	234,228
1975	81,688.19	65.78	1.52	1,241.66	26.48	0.4026	32,884
1976	5,194,708.06	65.33	1.53	79,479.03	26.66	0.4081	2,119,856
1977	205,616.00	64.87	1.54	3,166.49	26.84	0.4138	85,074
1978	628,930.39	64.40	1.55	9,748.42	27.01	0.4194	263,780
1979	140,734.90	63.91	1.56	2,195.46	27.17	0.4251	59,831
1980	606,790.03	63.41	1.58	9,587.28	27.33	0.4310	261,527
1981	128,545.45	62.90	1.59	2,043.87	27.49	0.4370	56,180
1982	985,486.87	62.38	1.60	15,767.79	27.65	0.4433	436,817
1983	957,016.79	61.84	1.62	15,503.67	27.80	0.4496	430,227
1984	4,745,057.54	61.30	1.63	77,344.44	27.94	0.4558	2,162,750
1985	6,282,938.10	60.74	1.65	103,668.48	28.08	0.4623	2,904,602
1986	921,912.38	60.17	1.66	15,303.75	28.22	0.4690	432,377
1987	33,821.87	59.59	1.68	568.21	28.36	0.4759	16,097
1988	23,768.35	59.00	1.69	401.69	28.49	0.4829	11,477
1989	348,728.31	58.39	1.71	5,963.25	28.61	0.4900	170,870
1990	835,340.62	57.78	1.73	14,451.39	28.74	0.4974	415,498
1991	728,022.66	57.16	1.75	12,740.40	28.86	0.5049	367,579
1992	572,673.19	56.52	1.77	10,136.32	28.97	0.5126	293,529
1993	1,319,982.11	55.88	1.79	23,627.68	29.08	0.5204	686,919
1994	393,590.81	55.22	1.81	7,123.99	29.19	0.5286	208,056
1995	982,477.32	54.56	1.83	17,979.33	29.30	0.5370	527,610
1996	1,744,653.75	53.88	1.86	32,450.56	29.40	0.5457	951,988
1997	469,132.49	53.20	1.88	8,819.69	29.50	0.5545	260,139
1998	124,276.84	52.51	1.90	2,361.26	29.60	0.5637	70,055
1999	914,202.27	51.80	1.93	17,644.10	29.69	0.5732	523,993
2000	1,054,314.15	51.09	1.96	20,664.56	29.78	0.5829	614,549
2001	1,923,731.85	50.37	1.99	38,282.26	29.87	0.5930	1,140,792
2002	2,940,467.99	49.64	2.01	59,103.41	29.95	0.6033	1,774,102
2003	1,365,199.15	48.90	2.04	27,850.06	30.03	0.6141	838,382
2004	3,554,654.41	48.16	2.08	73,936.81	30.11	0.6252	2,222,405
2005	15,454,060.55	47.40	2.11	326,080.68	30.19	0.6369	9,843,000
2006	1,566,610.61	46.64	2.14	33,525.47	30.26	0.6488	1,016,417
2007	15,888,751.32	45.87	2.18	346,374.78	30.33	0.6612	10,505,960
2008	4,401,784.93	45.09	2.22	97,719.63	30.40	0.6742	2,967,727
2009	18,261,732.27	44.31	2.26	412,715.15	30.47	0.6877	12,557,863
2010	17,414,533.38	43.52	2.30	400,534.27	30.54	0.7018	12,220,649
2011	4,971,235.19	42.72	2.34	116,326.90	30.60	0.7163	3,560,846
2012	3,441,058.82	41.91	2.39	82,241.31	30.66	0.7316	2,517,375
2013	13,532,725.13	41.10	2.43	328,845.22	30.72	0.7475	10,115,035



**TAMPA ELECTRIC COMPANY  
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TAMPA ELECTRIC COMPANY

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)	
BIG BEND COMMON								
INTERIM SURVIVOR CURVE.. IOWA 75-R1.5								
PROBABLE RETIREMENT YEAR.. 12-2057								
2014	27,099,553.98	40.28	2.48	672,068.94	30.78	0.7642	20,708,124	
2015	17,152,291.14	39.45	2.53	433,952.97	30.84	0.7818	13,408,804	
2016	10,023,316.29	38.62	2.59	259,603.89	30.89	0.7998	8,017,049	
2017	5,128,211.56	37.78	2.65	135,897.61	30.95	0.8192	4,201,133	
2018	3,120,920.62	36.94	2.71	84,576.95	31.00	0.8392	2,619,077	
2019	18,498,327.49	36.09	2.77	512,403.67	31.05	0.8604	15,915,036	
2020	11,781,671.74	35.23	2.84	334,599.48	31.10	0.8828	10,400,506	
2021	12,872,021.49	34.37	2.91	374,575.83	31.15	0.9063	11,666,042	
2022	7,196,541.21	33.50	2.99	215,176.58	31.20	0.9313	6,702,427	
2024	37,229.28	31.75	3.15	1,172.72	31.29	0.9855	36,690	
	252,807,167.66			5,947,815.21			181,127,894	
	COMPOSITE REMAINING LIFE, YEARS..						30.45	

BIG BEND UNIT 4  
INTERIM SURVIVOR CURVE.. IOWA 75-R1.5  
PROBABLE RETIREMENT YEAR.. 12-2040

1985	68,206,469.48	49.64	2.01	1,370,950.04	14.99	0.3020	20,596,308
1986	281,234.16	48.90	2.04	5,737.18	15.02	0.3072	86,384
1987	28,667.39	48.16	2.08	596.28	15.05	0.3125	8,959
1988	34,675.82	47.40	2.11	731.66	15.08	0.3181	11,032
1989	66,559.26	46.64	2.14	1,424.37	15.10	0.3238	21,549
1990	149,608.51	45.87	2.18	3,261.47	15.13	0.3299	49,348
1992	116,810.63	44.31	2.26	2,639.92	15.18	0.3426	40,018
1993	3,088.33	43.52	2.30	71.03	15.20	0.3493	1,079
1994	30,672.18	42.72	2.34	717.73	15.22	0.3563	10,928
1995	43,382.67	41.91	2.39	1,036.85	15.25	0.3639	15,786
1997	52,854.27	40.28	2.48	1,310.79	15.29	0.3796	20,063
1998	13,123.26	39.45	2.53	332.02	15.31	0.3881	5,093
1999	6,987,898.10	38.62	2.59	180,986.56	15.33	0.3969	2,773,776
2000	12,389.94	37.78	2.65	328.33	15.34	0.4060	5,031
2001	270,493.23	36.94	2.71	7,330.37	15.36	0.4158	112,474
2002	36,104.70	36.09	2.77	1,000.10	15.38	0.4262	15,386
2004	168,981.21	34.37	2.91	4,917.35	15.41	0.4484	75,764
2005	81,778.30	33.50	2.99	2,445.17	15.43	0.4606	37,667
2007	17,613,439.61	31.75	3.15	554,823.35	15.46	0.4869	8,576,512
2008	1,230,765.76	30.87	3.24	39,876.81	15.47	0.5011	616,774
2009	12,380.87	29.98	3.34	413.52	15.48	0.5163	6,393
2010	806,693.36	29.09	3.44	27,750.25	15.50	0.5328	429,830

TAMPA ELECTRIC COMPANY

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
BIG BEND UNIT 4							
INTERIM SURVIVOR CURVE.. IOWA 75-R1.5							
PROBABLE RETIREMENT YEAR.. 12-2040							
2011	125,476.76	28.19	3.55	4,454.42	15.51	0.5502	69,037
2012	7,612.54	27.29	3.66	278.62	15.52	0.5687	4,329
2013	308,489.68	26.38	3.79	11,691.76	15.54	0.5891	181,725
2014	1,187,374.50	25.47	3.93	46,663.82	15.55	0.6105	724,916
2015	1,165,835.22	24.56	4.07	47,449.49	15.56	0.6336	738,615
2017	69,940.87	22.71	4.40	3,077.40	15.58	0.6860	47,982
2018	1,664,666.05	21.78	4.59	76,408.17	15.59	0.7158	1,191,551
2019	26,985.52	20.85	4.80	1,295.30	15.60	0.7482	20,191
2020	2,155,912.38	19.92	5.02	108,226.80	15.61	0.7836	1,689,438
2021	116,337.14	18.98	5.27	6,130.97	15.62	0.8230	95,742
2022	1,310,994.67	18.03	5.55	72,760.20	15.63	0.8669	1,136,488
2023	241,279.36	17.08	5.85	14,114.84	15.64	0.9157	220,937
	104,628,975.73			2,601,232.94			39,637,105
						15.24	
	357,436,143.39			8,549,048.15			220,764,999
						25.82	

**TAMPA ELECTRIC COMPANY  
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TAMPA ELECTRIC COMPANY

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
BIG BEND COMMON							
INTERIM SURVIVOR CURVE.. IOWA 40-L0							
PROBABLE RETIREMENT YEAR.. 12-2057							
1970	705,712.71	39.42	2.54	17,925.10	16.90	0.4287	302,553
1973	17,071.02	39.26	2.55	435.31	17.37	0.4424	7,553
1976	210,356.92	39.07	2.56	5,385.14	17.84	0.4566	96,053
1979	6,962.44	38.84	2.57	178.93	18.31	0.4714	3,282
1980	181,442.74	38.75	2.58	4,681.22	18.46	0.4764	86,438
1981	96,385.91	38.66	2.59	2,496.40	18.62	0.4816	46,422
1982	2,216,748.24	38.56	2.59	57,413.78	18.78	0.4870	1,079,623
1984	11,714,382.46	38.35	2.61	305,745.38	19.09	0.4978	5,831,185
1985	634,719.83	38.24	2.62	16,629.66	19.24	0.5031	319,353
1986	15,553.77	38.11	2.62	407.51	19.40	0.5091	7,918
1987	578,428.97	37.99	2.63	15,212.68	19.56	0.5149	297,816
1988	204,731.57	37.85	2.64	5,404.91	19.71	0.5207	106,612
1989	136,665.88	37.71	2.65	3,621.65	19.87	0.5269	72,012
1990	35,293.53	37.56	2.66	938.81	20.02	0.5330	18,812
1991	27,401.58	37.40	2.67	731.62	20.18	0.5396	14,785
1992	178,015.44	37.24	2.69	4,788.62	20.33	0.5459	97,182
1993	61,965.79	37.07	2.70	1,673.08	20.49	0.5527	34,251
1994	1,541,915.63	36.89	2.71	41,785.91	20.64	0.5595	862,702
1995	207,542.36	36.70	2.72	5,645.15	20.80	0.5668	117,627
1996	1,267,501.99	36.50	2.74	34,729.55	20.95	0.5740	727,508
1997	645,659.80	36.30	2.75	17,755.64	21.10	0.5813	375,303
1998	934,601.20	36.08	2.77	25,888.45	21.26	0.5893	550,714
1999	9,636.54	35.86	2.79	268.86	21.41	0.5970	5,753
2000	100,044.03	35.62	2.81	2,811.24	21.56	0.6053	60,555
2001	63,381.39	35.38	2.83	1,793.69	21.72	0.6139	38,910
2002	4,995,631.78	35.12	2.85	142,375.51	21.87	0.6227	3,110,880
2003	267,035.70	34.86	2.87	7,663.92	22.02	0.6317	168,678
2004	488,017.82	34.58	2.89	14,103.71	22.18	0.6414	313,020
2005	250,175.44	34.30	2.92	7,305.12	22.33	0.6510	162,869
2006	4,122,488.54	34.00	2.94	121,201.16	22.48	0.6612	2,725,707
2007	4,504,180.22	33.69	2.97	133,774.15	22.63	0.6717	3,025,503
2008	709,736.92	33.37	3.00	21,292.11	22.79	0.6830	484,715
2009	31,505,885.58	33.04	3.03	954,628.33	22.94	0.6943	21,874,851
2010	2,883,881.66	32.69	3.06	88,246.78	23.10	0.7066	2,037,866
2011	6,537,858.66	32.34	3.09	202,019.83	23.26	0.7192	4,702,224
2012	33,448,879.99	31.97	3.13	1,046,949.94	23.43	0.7329	24,513,681
2013	9,252,443.12	31.58	3.17	293,302.45	23.59	0.7470	6,911,482
2014	32,132,380.99	31.19	3.21	1,031,449.43	23.77	0.7621	24,488,088
2015	5,829,040.20	30.78	3.25	189,443.81	23.95	0.7781	4,535,576
2016	2,645,901.82	30.36	3.29	87,050.17	24.13	0.7948	2,102,963
2017	7,110,823.90	29.93	3.34	237,501.52	24.32	0.8126	5,777,971
2018	4,031,517.30	29.48	3.39	136,668.44	24.52	0.8318	3,353,215

**TAMPA ELECTRIC COMPANY  
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TAMPA ELECTRIC COMPANY

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)	
BIG BEND COMMON								
INTERIM SURVIVOR CURVE.. IOWA 40-L0								
PROBABLE RETIREMENT YEAR.. 12-2057								
2019	3,422,174.20	29.02	3.45	118,065.01	24.74	0.8525	2,917,472	
2020	2,459,488.33	28.54	3.50	86,082.09	24.96	0.8746	2,150,970	
2021	3,581,770.48	28.05	3.57	127,869.21	25.19	0.8980	3,216,573	
2022	936,915.03	27.55	3.63	34,010.02	25.45	0.9238	865,494	
2023	32,241,048.71	27.03	3.70	1,192,918.80	25.72	0.9515	30,678,647	
2024	4,258,500.61	26.49	3.78	160,971.32	26.04	0.9830	4,186,149	
	219,407,898.74			7,009,241.12			165,465,516	
	COMPOSITE REMAINING LIFE, YEARS..						23.61	

BIG BEND UNIT 4  
INTERIM SURVIVOR CURVE.. IOWA 40-L0  
PROBABLE RETIREMENT YEAR.. 12-2040

1985	228,952,873.75	35.12	2.85	6,525,156.90	12.41	0.3534	80,902,787
1987	19,092.96	34.58	2.89	551.79	12.51	0.3618	6,907
1988	243,377.46	34.30	2.92	7,106.62	12.56	0.3662	89,120
1989	188,335.84	34.00	2.94	5,537.07	12.61	0.3709	69,850
1990	16,431.92	33.69	2.97	488.03	12.66	0.3758	6,175
1991	288,414.69	33.37	3.00	8,652.44	12.71	0.3809	109,851
1992	256,093.58	33.04	3.03	7,759.64	12.76	0.3862	98,903
1993	33,342.24	32.69	3.06	1,020.27	12.81	0.3919	13,065
1994	232,270.95	32.34	3.09	7,177.17	12.86	0.3977	92,363
1995	176,556.17	31.97	3.13	5,526.21	12.91	0.4038	71,297
1996	89,427.67	31.58	3.17	2,834.86	12.96	0.4104	36,700
1997	413,106.25	31.19	3.21	13,260.71	13.01	0.4171	172,315
1998	546,278.50	30.78	3.25	17,754.05	13.06	0.4243	231,786
1999	15,955,784.89	30.36	3.29	524,945.32	13.11	0.4318	6,890,027
2000	336,174.85	29.93	3.34	11,228.24	13.15	0.4394	147,702
2001	1,122,610.98	29.48	3.39	38,056.51	13.20	0.4478	502,660
2002	8,979,329.54	29.02	3.45	309,786.87	13.25	0.4566	4,099,782
2003	4,294,298.54	28.54	3.50	150,300.45	13.30	0.4660	2,001,186
2004	3,034,530.15	28.05	3.57	108,332.73	13.34	0.4756	1,443,162
2005	2,228,722.57	27.55	3.63	80,902.63	13.39	0.4860	1,083,226
2006	2,358,096.66	27.03	3.70	87,249.58	13.43	0.4969	1,171,644
2007	52,613,388.28	26.49	3.78	1,988,786.08	13.48	0.5089	26,773,375
2008	6,978,175.84	25.94	3.86	269,357.59	13.53	0.5216	3,639,747
2009	2,008,373.42	25.38	3.94	79,129.91	13.57	0.5347	1,073,817
2010	27,586,155.74	24.80	4.03	1,111,722.08	13.62	0.5492	15,150,041
2011	1,043,306.51	24.21	4.13	43,088.56	13.67	0.5646	589,093

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TAMPA ELECTRIC COMPANY

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
BIG BEND UNIT 4							
INTERIM SURVIVOR CURVE.. IOWA 40-L0							
PROBABLE RETIREMENT YEAR.. 12-2040							
2012	2,912,913.35	23.60	4.24	123,507.53	13.72	0.5814	1,693,451
2013	10,122,701.48	22.98	4.35	440,337.51	13.78	0.5997	6,070,078
2014	39,790,126.99	22.34	4.48	1,782,597.69	13.83	0.6191	24,632,874
2015	3,484,756.96	21.69	4.61	160,647.30	13.89	0.6404	2,231,604
2016	3,430,456.90	21.02	4.76	163,289.75	13.95	0.6637	2,276,623
2017	5,456,532.57	20.33	4.92	268,461.40	14.02	0.6896	3,762,934
2018	4,870,931.83	19.63	5.09	247,930.43	14.08	0.7173	3,493,773
2019	7,536,604.14	18.91	5.29	398,686.36	14.16	0.7488	5,643,485
2020	51,183,015.37	18.18	5.50	2,815,065.85	14.23	0.7827	40,062,482
2021	20,683,698.11	17.43	5.74	1,187,244.27	14.32	0.8216	16,993,106
2022	8,688,303.12	16.67	6.00	521,298.19	14.41	0.8644	7,510,430
2023	29,934,033.25	15.89	6.29	1,882,850.69	14.51	0.9132	27,334,262
2024	4,174,347.72	15.10	6.62	276,341.82	14.63	0.9689	4,044,400
	552,262,971.74			21,673,971.10			292,216,083
						13.48	
	771,670,870.48			28,683,212.22			457,681,599
						15.96	

**TAMPA ELECTRIC COMPANY  
2023 DEPRECIATION AND  
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EXHIBIT 2  
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TAMPA ELECTRIC COMPANY

ACCOUNT 314.00 TURBOGENERATOR UNITS

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
BIG BEND COMMON INTERIM SURVIVOR CURVE.. IOWA 45-R1 PROBABLE RETIREMENT YEAR.. 12-2057							
2001	349.57	41.22	2.43	8.49	24.09	0.5844	204
2002	4,054.10	40.88	2.45	99.33	24.38	0.5964	2,418
2003	1,810.03	40.52	2.47	44.71	24.66	0.6086	1,102
2004	127,018.29	40.14	2.49	3,162.76	24.94	0.6213	78,920
2005	1,033.64	39.75	2.52	26.05	25.20	0.6340	655
2009	21,861.72	38.01	2.63	574.96	26.17	0.6885	15,052
2010	1,308,154.74	37.53	2.66	34,796.92	26.39	0.7032	919,855
2011	152,486.16	37.03	2.70	4,117.13	26.60	0.7183	109,537
2012	2,122.67	36.52	2.74	58.16	26.81	0.7341	1,558
2013	275,423.08	35.99	2.78	7,656.76	27.00	0.7502	206,625
2014	48,905.00	35.45	2.82	1,379.12	27.19	0.7670	37,510
2016	228,686.97	34.31	2.91	6,654.79	27.54	0.8027	183,562
2017	177,625.57	33.72	2.97	5,275.48	27.71	0.8218	145,967
2018	32,978.84	33.11	3.02	995.96	27.87	0.8417	27,760
2019	1,272,096.17	32.48	3.08	39,180.56	28.03	0.8630	1,097,806
2020	69,388.33	31.85	3.14	2,178.79	28.18	0.8848	61,393
2021	322,815.13	31.19	3.21	10,362.37	28.33	0.9083	293,213
2023	20,009,648.98	29.85	3.35	670,323.24	28.60	0.9581	19,171,645
2024	4,258,500.61	29.15	3.43	146,066.57	28.74	0.9859	4,198,584
	28,314,959.60			932,962.15			26,553,366
	COMPOSITE REMAINING LIFE, YEARS..					28.46	

BIG BEND UNIT 4  
INTERIM SURVIVOR CURVE.. IOWA 45-R1  
PROBABLE RETIREMENT YEAR.. 12-2040

1985	62,546,600.59	40.88	2.45	1,532,391.71	12.62	0.3087	19,308,761
1987	202,259.92	40.14	2.49	5,036.27	12.86	0.3204	64,800
1990	230,613.06	38.91	2.57	5,926.76	13.20	0.3392	78,233
1992	133,488.76	38.01	2.63	3,510.75	13.40	0.3525	47,060
1994	4,661.12	37.03	2.70	125.85	13.59	0.3670	1,711
1995	24,204.84	36.52	2.74	663.21	13.68	0.3746	9,067
1997	70,179.04	35.45	2.82	1,979.05	13.86	0.3910	27,438
1998	42,378.15	34.89	2.87	1,216.25	13.94	0.3995	16,932
1999	1,190,313.13	34.31	2.91	34,638.11	14.02	0.4086	486,398
2001	410,594.58	33.11	3.02	12,399.96	14.16	0.4277	175,599
2003	99,816.35	31.85	3.14	3,134.23	14.29	0.4487	44,785
2004	135,029.20	31.19	3.21	4,334.44	14.36	0.4604	62,167
2007	4,144,617.79	29.15	3.43	142,160.39	14.52	0.4981	2,064,476

TAMPA ELECTRIC COMPANY

ACCOUNT 314.00 TURBOGENERATOR UNITS

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
BIG BEND UNIT 4							
INTERIM SURVIVOR CURVE.. IOWA 45-R1							
PROBABLE RETIREMENT YEAR.. 12-2040							
2009	89,666.58	27.73	3.61	3,236.96	14.62	0.5272	47,275
2010	12,860,483.68	26.99	3.71	477,123.94	14.67	0.5435	6,990,059
2011	95,788.27	26.25	3.81	3,649.53	14.71	0.5604	53,678
2012	360,377.74	25.49	3.92	14,126.81	14.75	0.5787	208,536
2013	10,831.98	24.72	4.05	438.70	14.79	0.5983	6,481
2014	6,289,125.38	23.95	4.18	262,885.44	14.83	0.6192	3,894,289
2015	74,194.27	23.16	4.32	3,205.19	14.86	0.6416	47,605
2016	255,679.94	22.35	4.47	11,428.89	14.90	0.6667	170,454
2017	1,012,625.17	21.54	4.64	46,985.81	14.93	0.6931	701,881
2018	47,545.26	20.72	4.83	2,296.44	14.96	0.7220	34,328
2019	1,321,808.04	19.89	5.03	66,486.94	14.99	0.7537	996,181
2020	14,740,505.06	19.05	5.25	773,876.52	15.02	0.7885	11,622,151
2021	82,294.38	18.20	5.49	4,517.96	15.05	0.8269	68,051
2022	486,829.06	17.34	5.77	28,090.04	15.08	0.8697	423,381
2023	14,256,162.87	16.47	6.07	865,349.09	15.11	0.9174	13,079,032
2024	2,758,987.63	15.59	6.41	176,851.11	15.14	0.9711	2,679,363
	123,977,661.84			4,488,066.35			63,410,172
						14.13	
	152,292,621.44			5,421,028.50			89,963,538
						16.60	

**TAMPA ELECTRIC COMPANY  
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TAMPA ELECTRIC COMPANY

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
BIG BEND COMMON							
INTERIM SURVIVOR CURVE.. IOWA 50-R1.5							
PROBABLE RETIREMENT YEAR.. 12-2057							
1970	211,125.17	49.92	2.00	4,222.50	13.89	0.2783	58,746
1974	2,235.04	49.81	2.01	44.92	15.47	0.3106	694
1976	283,294.37	49.72	2.01	5,694.22	16.28	0.3274	92,759
1977	7,594.52	49.66	2.01	152.65	16.69	0.3361	2,552
1978	552,042.46	49.60	2.02	11,151.26	17.10	0.3448	190,322
1979	3,028.67	49.52	2.02	61.18	17.51	0.3536	1,071
1980	101,133.99	49.44	2.02	2,042.91	17.92	0.3625	36,657
1981	2,577.34	49.35	2.03	52.32	18.33	0.3714	957
1982	9,793.11	49.24	2.03	198.80	18.74	0.3806	3,727
1983	1,019.74	49.13	2.04	20.80	19.15	0.3898	397
1984	1,967,610.29	49.00	2.04	40,139.25	19.55	0.3990	785,037
1985	733,858.25	48.86	2.05	15,044.09	19.95	0.4083	299,642
1986	5,894.14	48.71	2.05	120.83	20.35	0.4178	2,462
1987	23,447.97	48.55	2.06	483.03	20.75	0.4274	10,021
1988	16,858.43	48.37	2.07	348.97	21.14	0.4371	7,368
1989	101,257.68	48.17	2.08	2,106.16	21.53	0.4470	45,258
1990	140,772.58	47.96	2.09	2,942.15	21.91	0.4568	64,311
1991	72,078.16	47.73	2.10	1,513.64	22.28	0.4668	33,645
1992	19,834.73	47.49	2.11	418.51	22.65	0.4769	9,460
1993	163,388.93	47.23	2.12	3,463.85	23.01	0.4872	79,601
1995	88,549.95	46.66	2.14	1,894.97	23.71	0.5081	44,996
1996	65,242.57	46.34	2.16	1,409.24	24.05	0.5190	33,860
1997	117,528.92	46.01	2.17	2,550.38	24.38	0.5299	62,276
1998	44,146.17	45.66	2.19	966.80	24.70	0.5410	23,881
1999	6,784.32	45.29	2.21	149.93	25.01	0.5522	3,746
2000	17,472.03	44.91	2.23	389.63	25.31	0.5636	9,847
2001	83,318.60	44.50	2.25	1,874.67	25.61	0.5755	47,951
2002	31,409.54	44.07	2.27	713.00	25.89	0.5875	18,452
2003	1,765,270.09	43.63	2.29	40,424.69	26.16	0.5996	1,058,438
2004	34,275.31	43.17	2.32	795.19	26.43	0.6122	20,984
2005	196,039.43	42.69	2.34	4,587.32	26.68	0.6250	122,519
2006	232,442.21	42.19	2.37	5,508.88	26.93	0.6383	148,368
2007	604,748.83	41.67	2.40	14,513.97	27.17	0.6520	394,314
2008	731,611.60	41.14	2.43	17,778.16	27.39	0.6658	487,092
2009	9,380,310.87	40.59	2.46	230,755.65	27.61	0.6802	6,380,675
2010	4,132,580.61	40.02	2.50	103,314.52	27.82	0.6952	2,872,763
2011	606,557.66	39.43	2.54	15,406.56	28.02	0.7106	431,038
2012	6,445,992.67	38.83	2.58	166,306.61	28.22	0.7268	4,684,690
2013	4,088,978.02	38.21	2.62	107,131.22	28.40	0.7433	3,039,174
2014	434,597.30	37.57	2.66	11,560.29	28.58	0.7607	330,603
2015	6,223,483.00	36.92	2.71	168,656.39	28.75	0.7787	4,846,288
2016	71,818.44	36.26	2.76	1,982.19	28.91	0.7973	57,261



**TAMPA ELECTRIC COMPANY  
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TAMPA ELECTRIC COMPANY

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
BIG BEND COMMON							
INTERIM SURVIVOR CURVE.. IOWA 50-R1.5							
PROBABLE RETIREMENT YEAR.. 12-2057							
2017	2,443,796.81	35.58	2.81	68,670.69	29.07	0.8170	1,996,655
2018	768,882.06	34.89	2.87	22,066.92	29.22	0.8375	643,931
2019	190,425.21	34.18	2.93	5,579.46	29.36	0.8590	163,571
2020	174,044.75	33.46	2.99	5,203.94	29.50	0.8817	153,447
2021	138,740.63	32.73	3.06	4,245.46	29.64	0.9056	125,642
2022	306,805.01	31.98	3.13	9,603.00	29.76	0.9306	285,507
2023	20,896.86	31.22	3.20	668.70	29.89	0.9574	20,007
	43,865,595.04			1,104,930.47			30,232,663
						27.36	
COMPOSITE REMAINING LIFE, YEARS..						27.36	

BIG BEND UNIT 4  
INTERIM SURVIVOR CURVE.. IOWA 50-R1.5  
PROBABLE RETIREMENT YEAR.. 12-2040

1985	40,508,007.48	44.07	2.27	919,531.77	13.12	0.2977	12,059,639
1986	22,729.74	43.63	2.29	520.51	13.24	0.3035	6,898
1988	27,994.42	42.69	2.34	655.07	13.47	0.3155	8,833
1989	52,010.86	42.19	2.37	1,232.66	13.57	0.3216	16,729
1990	32,193.35	41.67	2.40	772.64	13.68	0.3283	10,569
1991	1,063.45	41.14	2.43	25.84	13.78	0.3350	356
1992	8,034.36	40.59	2.46	197.65	13.87	0.3417	2,745
1993	50,323.94	40.02	2.50	1,258.10	13.97	0.3491	17,567
1994	460,375.69	39.43	2.54	11,693.54	14.06	0.3566	164,161
1995	3,471.81	38.83	2.58	89.57	14.14	0.3642	1,264
1996	11,966.45	38.21	2.62	313.52	14.22	0.3722	4,453
1997	267,394.49	37.57	2.66	7,112.69	14.30	0.3806	101,776
1998	91,072.99	36.92	2.71	2,468.08	14.37	0.3892	35,447
1999	346,088.42	36.26	2.76	9,552.04	14.44	0.3982	137,823
2000	44,589.34	35.58	2.81	1,252.96	14.51	0.4078	18,184
2001	228,960.97	34.89	2.87	6,571.18	14.57	0.4176	95,614
2002	278,687.96	34.18	2.93	8,165.56	14.63	0.4280	119,287
2003	339,809.34	33.46	2.99	10,160.30	14.69	0.4390	149,186
2004	225,273.15	32.73	3.06	6,893.36	14.75	0.4507	101,522
2005	176,282.05	31.98	3.13	5,517.63	14.80	0.4628	81,582
2006	179,889.19	31.22	3.20	5,756.45	14.85	0.4757	85,566
2007	20,738,670.54	30.45	3.28	680,228.39	14.90	0.4893	10,148,054
2008	4,818,884.69	29.67	3.37	162,396.41	14.94	0.5035	2,426,501
2010	5,218,068.34	28.08	3.56	185,763.23	15.03	0.5353	2,793,023
2011	44,332.37	27.26	3.67	1,627.00	15.06	0.5525	24,492

**TAMPA ELECTRIC COMPANY  
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TAMPA ELECTRIC COMPANY

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
BIG BEND UNIT 4							
INTERIM SURVIVOR CURVE.. IOWA 50-R1.5							
PROBABLE RETIREMENT YEAR.. 12-2040							
2012	111,503.02	26.44	3.78	4,214.81	15.10	0.5711	63,679
2013	1,816,549.73	25.61	3.90	70,845.44	15.14	0.5912	1,073,908
2014	4,608,248.21	24.77	4.04	186,173.23	15.17	0.6124	2,822,229
2015	1,432,639.20	23.92	4.18	59,884.32	15.20	0.6355	910,371
2016	314,480.21	23.06	4.34	13,648.44	15.23	0.6605	207,698
2017	264,933.22	22.19	4.51	11,948.49	15.26	0.6877	182,195
2018	737,939.41	21.31	4.69	34,609.36	15.29	0.7175	529,472
2019	1,117,714.84	20.43	4.89	54,656.26	15.32	0.7499	838,152
2020	6,928,879.80	19.54	5.12	354,758.65	15.34	0.7851	5,439,586
2021	19,106.65	18.64	5.36	1,024.12	15.37	0.8246	15,755
2022	1,277,538.59	17.74	5.64	72,053.18	15.39	0.8675	1,108,303
2023	3,317,343.10	16.83	5.94	197,050.18	15.42	0.9162	3,039,416
2024	1,415,360.09	15.91	6.29	89,026.15	15.44	0.9705	1,373,550
	97,538,411.46			3,179,648.78			46,215,585
						14.53	
	141,404,006.50			4,284,579.25			76,448,248
						17.84	

**TAMPA ELECTRIC COMPANY  
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TAMPA ELECTRIC COMPANY

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
BIG BEND COMMON							
INTERIM SURVIVOR CURVE.. IOWA 55-R0.5							
PROBABLE RETIREMENT YEAR.. 12-2057							
1970	29,905.20	53.48	1.87	559.23	21.06	0.3938	11,776
1971	352.79	53.32	1.88	6.63	21.30	0.3995	141
1972	6,597.56	53.15	1.88	124.03	21.55	0.4055	2,675
1973	8,963.11	52.97	1.89	169.40	21.79	0.4114	3,687
1975	3,755.00	52.59	1.90	71.34	22.25	0.4231	1,589
1976	40,686.83	52.38	1.91	777.12	22.48	0.4292	17,462
1977	34,789.64	52.16	1.92	667.96	22.70	0.4352	15,140
1978	103,415.32	51.93	1.93	1,995.92	22.92	0.4414	45,643
1979	8,618.16	51.69	1.93	166.33	23.14	0.4477	3,858
1980	138,368.83	51.44	1.94	2,684.36	23.35	0.4539	62,810
1981	127,931.42	51.18	1.95	2,494.66	23.55	0.4601	58,866
1982	24,307.81	50.91	1.96	476.43	23.76	0.4667	11,345
1983	26,880.47	50.62	1.98	532.23	23.96	0.4733	12,723
1984	259,403.93	50.33	1.99	5,162.14	24.15	0.4798	124,470
1985	62,503.73	50.02	2.00	1,250.07	24.34	0.4866	30,415
1986	24,816.90	49.70	2.01	498.82	24.53	0.4936	12,249
1987	72,855.18	49.37	2.03	1,478.96	24.71	0.5005	36,465
1988	26,041.40	49.03	2.04	531.24	24.89	0.5077	13,220
1989	3,352.54	48.68	2.05	68.73	25.07	0.5150	1,727
1990	129,127.07	48.32	2.07	2,672.93	25.24	0.5224	67,450
1991	51,557.16	47.94	2.09	1,077.54	25.40	0.5298	27,317
1992	13,229.59	47.55	2.10	277.82	25.57	0.5378	7,114
1993	35,933.40	47.15	2.12	761.79	25.72	0.5455	19,601
1994	4,610.28	46.74	2.14	98.66	25.88	0.5537	2,553
1995	56,895.64	46.32	2.16	1,228.95	26.03	0.5620	31,973
1996	8,003.62	45.89	2.18	174.48	26.17	0.5703	4,564
1997	108,763.08	45.44	2.20	2,392.79	26.32	0.5792	62,999
1998	170,880.36	44.98	2.22	3,793.54	26.45	0.5880	100,484
1999	19,891.83	44.51	2.25	447.57	26.59	0.5974	11,883
2000	68,267.05	44.03	2.27	1,549.66	26.72	0.6069	41,429
2001	72,131.22	43.54	2.30	1,659.02	26.85	0.6167	44,481
2002	186,094.12	43.04	2.32	4,317.38	26.97	0.6266	116,612
2004	428,549.88	42.00	2.38	10,199.49	27.20	0.6476	277,537
2005	19,289.71	41.46	2.41	464.88	27.31	0.6587	12,706
2006	72,270.85	40.91	2.44	1,763.41	27.42	0.6703	48,440
2007	841,973.13	40.35	2.48	20,880.93	27.52	0.6820	574,251
2008	74,445.72	39.78	2.51	1,868.59	27.62	0.6943	51,689
2009	6,210,048.97	39.20	2.55	158,356.25	27.72	0.7071	4,391,374
2010	2,803,685.64	38.61	2.59	72,615.46	27.81	0.7203	2,019,439
2011	355,884.80	38.01	2.63	9,359.77	27.90	0.7340	261,227
2012	2,997,825.07	37.40	2.67	80,041.93	27.99	0.7484	2,243,572
2013	386,945.62	36.78	2.72	10,524.92	28.08	0.7635	295,418

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TAMPA ELECTRIC COMPANY

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
BIG BEND COMMON							
INTERIM SURVIVOR CURVE.. IOWA 55-R0.5							
PROBABLE RETIREMENT YEAR.. 12-2057							
2014	2,982,279.72	36.14	2.77	82,609.15	28.16	0.7792	2,323,763
2015	935,847.10	35.50	2.82	26,390.89	28.24	0.7955	744,457
2016	582,115.71	34.85	2.87	16,706.72	28.32	0.8126	473,045
2017	1,742,726.90	34.18	2.93	51,061.90	28.39	0.8306	1,447,509
2018	1,887,607.81	33.51	2.98	56,250.71	28.46	0.8493	1,603,145
2019	192,185.98	32.83	3.05	5,861.67	28.54	0.8693	167,073
2020	341,876.95	32.13	3.11	10,632.37	28.61	0.8905	304,424
2021	324,466.36	31.43	3.18	10,318.03	28.67	0.9122	295,975
2022	361,021.47	30.72	3.26	11,769.30	28.74	0.9356	337,754
2023	987,705.04	30.00	3.33	32,890.58	28.80	0.9600	948,197
	26,457,682.67			710,734.68			19,825,716
						27.89	
COMPOSITE REMAINING LIFE, YEARS..							
BIG BEND UNIT 4							
INTERIM SURVIVOR CURVE.. IOWA 55-R0.5							
PROBABLE RETIREMENT YEAR.. 12-2040							
1985	5,667,524.13	43.04	2.32	131,486.56	14.05	0.3264	1,850,107
1986	13,406.81	42.52	2.35	315.06	14.10	0.3316	4,446
1994	107,230.32	38.01	2.63	2,820.16	14.42	0.3794	40,680
1999	1,021,934.40	34.85	2.87	29,329.52	14.58	0.4184	427,536
2002	18,060.67	32.83	3.05	550.85	14.67	0.4469	8,070
2003	54,458.92	32.13	3.11	1,693.67	14.69	0.4572	24,899
2007	687,934.36	29.27	3.42	23,527.36	14.79	0.5053	347,613
2010	213,024.92	27.02	3.70	7,881.92	14.85	0.5496	117,076
2011	250,332.58	26.25	3.81	9,537.67	14.87	0.5665	141,808
2013	109,431.81	24.69	4.05	4,431.99	14.90	0.6035	66,040
2019	105,255.18	19.81	5.05	5,315.39	15.00	0.7572	79,698
	8,248,594.10			216,890.15			3,107,973
						14.33	
COMPOSITE REMAINING LIFE, YEARS..							
	34,706,276.77			927,624.83			22,933,689
						24.72	
COMPOSITE REMAINING LIFE, YEARS..							

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ACCOUNT 341.00 STRUCTURES AND IMPROVEMENTS

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
BAYSIDE COMMON							
INTERIM SURVIVOR CURVE.. IOWA 50-R3							
PROBABLE RETIREMENT YEAR.. 12-2049							
1957	128,983.74	50.00	2.00	2,579.67	4.22	0.0844	10,886
1958	3,502.04	50.00	2.00	70.04	4.48	0.0896	314
1959	6,826.23	50.00	2.00	136.52	4.74	0.0948	647
1960	8,770.82	50.00	2.00	175.42	5.00	0.1000	877
1962	326.26	50.00	2.00	6.53	5.55	0.1110	36
1963	4,859.55	50.00	2.00	97.19	5.83	0.1166	567
1965	1,233.16	50.00	2.00	24.66	6.43	0.1286	159
1967	125,195.28	50.00	2.00	2,503.91	7.08	0.1416	17,728
1969	135,158.19	50.00	2.00	2,703.16	7.78	0.1556	21,031
1970	16,815.92	50.00	2.00	336.32	8.16	0.1632	2,744
1971	5,650.79	50.00	2.00	113.02	8.55	0.1710	966
1972	3,624.37	49.99	2.00	72.49	8.95	0.1790	649
1973	1,378.10	49.98	2.00	27.56	9.37	0.1875	258
1974	10,474.15	49.97	2.00	209.48	9.80	0.1961	2,054
1975	58,124.96	49.96	2.00	1,162.50	10.25	0.2052	11,925
1976	730,647.58	49.94	2.00	14,612.95	10.71	0.2145	156,695
1977	2,880,406.52	49.91	2.00	57,608.13	11.18	0.2240	645,211
1978	64,201.87	49.88	2.00	1,284.04	11.66	0.2338	15,008
1979	876,075.27	49.83	2.01	17,609.11	12.15	0.2438	213,613
1980	176,004.50	49.78	2.01	3,537.69	12.64	0.2539	44,691
1981	50,066.42	49.72	2.01	1,006.34	13.14	0.2643	13,232
1982	47,579.09	49.64	2.01	956.34	13.64	0.2748	13,074
1983	957,900.88	49.54	2.02	19,349.60	14.15	0.2856	273,605
1984	211,902.45	49.43	2.02	4,280.43	14.65	0.2964	62,804
1985	25,743.85	49.30	2.03	522.60	15.15	0.3073	7,911
1986	47,321.08	49.15	2.03	960.62	15.65	0.3184	15,068
1987	71,151.38	48.98	2.04	1,451.49	16.13	0.3293	23,432
1988	44,100.30	48.79	2.05	904.06	16.61	0.3404	15,014
1989	203,056.25	48.56	2.06	4,182.96	17.08	0.3517	71,421
1990	1,409,222.88	48.32	2.07	29,170.91	17.54	0.3630	511,548
1991	558,483.23	48.04	2.08	11,616.45	17.98	0.3743	209,024
1992	109,965.36	47.74	2.09	2,298.28	18.40	0.3854	42,383
1993	174,623.67	47.40	2.11	3,684.56	18.81	0.3968	69,298
1994	3,576,981.31	47.04	2.13	76,189.70	19.21	0.4084	1,460,768
1995	256,741.64	46.64	2.14	5,494.27	19.58	0.4198	107,783
1996	767,847.84	46.21	2.16	16,585.51	19.94	0.4315	331,334
1997	222,012.47	45.75	2.19	4,862.07	20.28	0.4433	98,414
1998	8,089.89	45.27	2.21	178.79	20.60	0.4551	3,681
1999	135,859.61	44.75	2.23	3,029.67	20.90	0.4670	63,452
2000	3,866,693.83	44.20	2.26	87,387.28	21.19	0.4794	1,853,732
2001	149,284.24	43.62	2.29	3,418.61	21.46	0.4920	73,445
2002	222,816.23	43.02	2.32	5,169.34	21.72	0.5049	112,495



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CALCULATION OF COMPOSITE REMAINING LIFE  
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YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
BAYSIDE UNIT 1							
INTERIM SURVIVOR CURVE.. IOWA 50-R3							
PROBABLE RETIREMENT YEAR.. 12-2038							
2014	73,204.36	24.12	4.15	3,037.98	13.76	0.5705	41,762
2016	145,341.77	22.21	4.50	6,540.38	13.80	0.6213	90,307
2017	39,339.59	21.25	4.71	1,852.89	13.82	0.6504	25,585
2018	413,893.76	20.29	4.93	20,404.96	13.84	0.6821	282,321
2019	176,579.08	19.32	5.18	9,146.80	13.86	0.7174	126,676
2023	112,031.38	15.41	6.49	7,270.84	13.92	0.9033	101,199
	21,251,285.23			637,702.78			8,439,873
	COMPOSITE REMAINING LIFE, YEARS..					13.23	

BAYSIDE UNIT 2							
INTERIM SURVIVOR CURVE.. IOWA 50-R3							
PROBABLE RETIREMENT YEAR.. 12-2038							
1967	599,345.09	49.88	2.00	11,986.90	6.70	0.1343	80,504
1970	18,691.00	49.72	2.01	375.69	7.47	0.1502	2,808
1972	277.76	49.54	2.02	5.61	8.01	0.1617	45
1973	450.30	49.43	2.02	9.10	8.28	0.1675	75
1974	2,979.46	49.30	2.03	60.48	8.55	0.1734	517
1976	65,442.24	48.98	2.04	1,335.02	9.09	0.1856	12,145
1977	8,169.30	48.79	2.05	167.47	9.35	0.1916	1,566
1981	26,887.32	47.74	2.09	561.94	10.36	0.2170	5,835
1988	400,547.13	44.75	2.23	8,932.20	11.78	0.2632	105,440
2000	102,693.54	36.55	2.74	2,813.80	13.12	0.3590	36,863
2004	24,543,980.19	33.22	3.01	738,773.80	13.37	0.4025	9,878,216
2011	34,451.89	26.93	3.71	1,278.17	13.67	0.5076	17,488
2012	4,155.20	26.00	3.85	159.98	13.70	0.5269	2,189
2016	379,496.24	22.21	4.50	17,077.33	13.80	0.6213	235,796
2017	394,777.81	21.25	4.71	18,594.03	13.82	0.6504	256,744
2018	345,477.05	20.29	4.93	17,032.02	13.84	0.6821	235,653
2019	44,144.77	19.32	5.18	2,286.70	13.86	0.7174	31,669
2023	159,169.88	15.41	6.49	10,330.13	13.92	0.9033	143,780
	27,131,136.17			831,780.37			11,047,333
	COMPOSITE REMAINING LIFE, YEARS..					13.28	

TAMPA ELECTRIC COMPANY

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CALCULATION OF COMPOSITE REMAINING LIFE  
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YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
BAYSIDE UNIT 3							
INTERIM SURVIVOR CURVE.. IOWA 50-R3							
PROBABLE RETIREMENT YEAR.. 12-2049							
2009	513,901.72	38.13	2.62	13,464.23	23.12	0.6064	311,604
2012	140,922.45	35.74	2.80	3,945.83	23.54	0.6587	92,819
2013	1,525.12	34.91	2.86	43.62	23.67	0.6780	1,034
	656,349.29			17,453.68			405,457
	COMPOSITE REMAINING LIFE, YEARS..					23.23	
BAYSIDE UNIT 4							
INTERIM SURVIVOR CURVE.. IOWA 50-R3							
PROBABLE RETIREMENT YEAR.. 12-2049							
2009	226,924.33	38.13	2.62	5,945.42	23.12	0.6064	137,596
2012	15,409.63	35.74	2.80	431.47	23.54	0.6587	10,150
	242,333.96			6,376.89			147,746
	COMPOSITE REMAINING LIFE, YEARS..					23.17	
BAYSIDE UNIT 5							
INTERIM SURVIVOR CURVE.. IOWA 50-R3							
PROBABLE RETIREMENT YEAR.. 12-2049							
2009	369,410.17	38.13	2.62	9,678.55	23.12	0.6064	223,992
2012	402,287.56	35.74	2.80	11,264.05	23.54	0.6587	264,967
2013	16,009.29	34.91	2.86	457.87	23.67	0.6780	10,855
2014	5,407.24	34.07	2.94	158.97	23.78	0.6980	3,774
	793,114.26			21,559.44			503,588
	COMPOSITE REMAINING LIFE, YEARS..					23.36	



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YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
BAYSIDE UNIT 6							
INTERIM SURVIVOR CURVE.. IOWA 50-R3							
PROBABLE RETIREMENT YEAR.. 12-2049							
2009	2,640,279.36	38.13	2.62	69,175.32	23.12	0.6064	1,600,933
2012	15,952.18	35.74	2.80	446.66	23.54	0.6587	10,507
	2,656,231.54			69,621.98			1,611,440
						23.15	
COMPOSITE REMAINING LIFE, YEARS..							
BIG BEND UNIT 1							
INTERIM SURVIVOR CURVE.. IOWA 50-R3							
PROBABLE RETIREMENT YEAR.. 12-2057							
1970	1,653,387.16	50.00	2.00	33,067.74	8.16	0.1632	269,833
1976	2,504.00	50.00	2.00	50.08	10.81	0.2162	541
1980	79,958.45	49.99	2.00	1,599.17	12.94	0.2589	20,697
1981	22,905.97	49.98	2.00	458.12	13.52	0.2705	6,196
1982	6,235.52	49.97	2.00	124.71	14.10	0.2822	1,759
1987	36,991.79	49.83	2.01	743.53	17.17	0.3446	12,746
1990	51,063.25	49.64	2.01	1,026.37	19.07	0.3842	19,617
1997	165,165.77	48.56	2.06	3,402.41	23.31	0.4800	79,283
2006	244,839.45	45.27	2.21	5,410.95	27.63	0.6103	149,435
2018	27,497.62	37.35	2.68	736.94	30.96	0.8289	22,793
	2,290,548.98			46,620.02			582,900
						12.50	
COMPOSITE REMAINING LIFE, YEARS..							
BIG BEND UNIT 4							
INTERIM SURVIVOR CURVE.. IOWA 50-R3							
PROBABLE RETIREMENT YEAR.. 12-2049							
2009	3,277,123.12	38.13	2.62	85,860.63	23.12	0.6064	1,987,084
2013	4,976.37	34.91	2.86	142.32	23.67	0.6780	3,374
2015	28,983.60	33.22	3.01	872.41	23.89	0.7192	20,844
	3,311,083.09			86,875.36			2,011,302
						23.15	
COMPOSITE REMAINING LIFE, YEARS..							

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YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
POLK COMMON							
INTERIM SURVIVOR CURVE.. IOWA 50-R3							
PROBABLE RETIREMENT YEAR.. 12-2052							
1996	60,283,212.64	47.40	2.11	1,271,975.79	21.23	0.4479	27,000,248
1997	96,939.59	47.04	2.13	2,064.81	21.66	0.4605	44,637
1998	82,941.34	46.64	2.14	1,774.94	22.07	0.4732	39,248
1999	55,102.90	46.21	2.16	1,190.22	22.46	0.4860	26,782
2002	289,020.86	44.75	2.23	6,445.17	23.52	0.5256	151,906
2003	1,540,726.15	44.20	2.26	34,820.41	23.84	0.5394	831,021
2007	81,845.16	41.74	2.40	1,964.28	24.93	0.5973	48,884
2008	1,106.01	41.06	2.44	26.99	25.16	0.6128	678
2010	706,724.23	39.64	2.52	17,809.45	25.59	0.6456	456,233
2011	138,231.23	38.89	2.57	3,552.54	25.78	0.6629	91,633
2012	26,149.95	38.13	2.62	685.13	25.96	0.6808	17,804
2013	17,266.83	37.35	2.68	462.75	26.13	0.6996	12,080
2014	138,115.71	36.55	2.74	3,784.37	26.29	0.7193	99,345
2015	77,101,546.72	35.74	2.80	2,158,843.31	26.43	0.7395	57,017,365
2016	827,818.28	34.91	2.86	23,675.60	26.57	0.7611	630,052
2017	39,186,758.83	34.07	2.94	1,152,090.71	26.70	0.7837	30,709,879
2018	8,944,468.08	33.22	3.01	269,228.49	26.82	0.8073	7,221,227
2019	409,682.54	32.35	3.09	12,659.19	26.93	0.8325	341,044
2020	255,439.74	31.47	3.18	8,122.98	27.03	0.8589	219,400
2021	822,639.35	30.58	3.27	26,900.31	27.12	0.8869	729,558
2022	1,570,424.99	29.68	3.37	52,923.32	27.21	0.9168	1,439,734
2023	341,028.77	28.77	3.48	11,867.80	27.29	0.9486	323,486
	192,917,189.90			5,062,868.56			127,452,244
						25.17	
COMPOSITE REMAINING LIFE, YEARS..						25.17	

POLK UNIT 1 GASIFIER  
INTERIM SURVIVOR CURVE.. IOWA 50-R3  
PROBABLE RETIREMENT YEAR.. 12-2036

1996	37,914,748.61	38.13	2.62	993,366.41	11.16	0.2927	11,096,889
1997	561,659.90	37.35	2.68	15,052.49	11.22	0.3004	168,723
1998	185,054.95	36.55	2.74	5,070.51	11.28	0.3086	57,112
1999	122,303.08	35.74	2.80	3,424.49	11.34	0.3173	38,806
2000	14,038.62	34.91	2.86	401.50	11.39	0.3263	4,580
2001	430,944.31	34.07	2.94	12,669.76	11.44	0.3358	144,702
2002	1,445,625.87	33.22	3.01	43,513.34	11.48	0.3456	499,565
2003	125,992.72	32.35	3.09	3,893.18	11.53	0.3564	44,905
2004	252,747.55	31.47	3.18	8,037.37	11.56	0.3673	92,842
2005	89,176.92	30.58	3.27	2,916.09	11.60	0.3793	33,827

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YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)	
POLK UNIT 1 GASIFIER								
INTERIM SURVIVOR CURVE.. IOWA 50-R3								
PROBABLE RETIREMENT YEAR.. 12-2036								
2006	254,320.70	29.68	3.37	8,570.61	11.63	0.3919	99,656	
2007	264,058.48	28.77	3.48	9,189.24	11.67	0.4056	107,110	
2008	523,797.60	27.86	3.59	18,804.33	11.70	0.4200	219,974	
2009	505,825.77	26.93	3.71	18,766.14	11.72	0.4352	220,135	
2010	12,400.00	26.00	3.85	477.40	11.75	0.4519	5,604	
2011	605,065.77	25.06	3.99	24,142.12	11.77	0.4697	284,181	
2012	87,386.29	24.12	4.15	3,626.53	11.80	0.4892	42,751	
2013	714,339.60	23.17	4.32	30,859.47	11.82	0.5101	364,413	
2014	67,945.53	22.21	4.50	3,057.55	11.83	0.5326	36,191	
2015	719,949.64	21.25	4.71	33,909.63	11.85	0.5577	401,480	
2016	866,885.96	20.29	4.93	42,737.48	11.87	0.5850	507,146	
2017	1,989,724.28	19.32	5.18	103,067.72	11.88	0.6149	1,223,501	
2018	448,750.57	18.35	5.45	24,456.91	11.90	0.6485	291,015	
2019	110,323.55	17.37	5.76	6,354.64	11.91	0.6857	75,644	
2020	1,500,855.01	16.39	6.10	91,552.16	11.92	0.7273	1,091,527	
2021	74,912.41	15.41	6.49	4,861.82	11.93	0.7742	57,995	
2022	3,159,081.54	14.43	6.93	218,924.35	11.94	0.8274	2,613,950	
	53,047,915.23			1,731,703.24			19,824,224	
	COMPOSITE REMAINING LIFE, YEARS..					11.45		
POLK UNIT 2								
INTERIM SURVIVOR CURVE.. IOWA 50-R3								
PROBABLE RETIREMENT YEAR.. 12-2052								
2000	2,020,064.92	45.75	2.19	44,239.42	22.83	0.4990	1,008,053	
2009	65,364.81	40.36	2.48	1,621.05	25.38	0.6288	41,104	
2016	6,420.00	34.91	2.86	183.61	26.57	0.7611	4,886	
2018	10,042.22	33.22	3.01	302.27	26.82	0.8073	8,107	
2020	15,972.28	31.47	3.18	507.92	27.03	0.8589	13,719	
2022	224,291.06	29.68	3.37	7,558.61	27.21	0.9168	205,626	
	2,342,155.29			54,412.88			1,281,495	
	COMPOSITE REMAINING LIFE, YEARS..					23.55		

TAMPA ELECTRIC COMPANY

ACCOUNT 341.00 STRUCTURES AND IMPROVEMENTS

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
POLK UNIT 3 INTERIM SURVIVOR CURVE.. IOWA 50-R3 PROBABLE RETIREMENT YEAR.. 12-2052							
2002	10,317,900.88	44.75	2.23	230,089.19	23.52	0.5256	5,422,986
2016	6,420.00	34.91	2.86	183.61	26.57	0.7611	4,886
2017	197,259.34	34.07	2.94	5,799.42	26.70	0.7837	154,588
2022	187,096.47	29.68	3.37	6,305.15	27.21	0.9168	171,526
	10,708,676.69			242,377.37			5,753,986
	COMPOSITE REMAINING LIFE, YEARS..						23.74

POLK UNIT 4 INTERIM SURVIVOR CURVE.. IOWA 50-R3 PROBABLE RETIREMENT YEAR.. 12-2052							
2007	5,574,914.08	41.74	2.40	133,797.94	24.93	0.5973	3,329,729
2010	45,765.70	39.64	2.52	1,153.30	25.59	0.6456	29,545
2016	6,420.00	34.91	2.86	183.61	26.57	0.7611	4,886
2018	51,686.94	33.22	3.01	1,555.78	26.82	0.8073	41,729
2019	117,477.71	32.35	3.09	3,630.06	26.93	0.8325	97,795
2021	11,514.25	30.58	3.27	376.52	27.12	0.8869	10,211
2022	11,062.23	29.68	3.37	372.80	27.21	0.9168	10,142
	5,818,840.91			141,070.01			3,524,037
	COMPOSITE REMAINING LIFE, YEARS..						24.98

POLK UNIT 5 INTERIM SURVIVOR CURVE.. IOWA 50-R3 PROBABLE RETIREMENT YEAR.. 12-2052							
2007	5,585,012.92	41.74	2.40	134,040.31	24.93	0.5973	3,335,761
2016	6,420.00	34.91	2.86	183.61	26.57	0.7611	4,886
2018	50,135.37	33.22	3.01	1,509.07	26.82	0.8073	40,476
2019	104,458.22	32.35	3.09	3,227.76	26.93	0.8325	86,957
2023	2,768.01	28.77	3.48	96.33	27.29	0.9486	2,626
	5,748,794.52			139,057.08			3,470,706
	COMPOSITE REMAINING LIFE, YEARS..						24.96

TAMPA ELECTRIC COMPANY

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RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
POLK UNIT 6							
INTERIM SURVIVOR CURVE.. IOWA 50-R3							
PROBABLE RETIREMENT YEAR.. 12-2052							
2017	13,358,123.75	34.07	2.94	392,728.84	26.70	0.7837	10,468,494
2019	16,430.30	32.35	3.09	507.70	26.93	0.8325	13,678
	13,374,554.05			393,236.54			10,482,172
						COMPOSITE REMAINING LIFE, YEARS..	26.66
MACDILL AIR FORCE BASE							
INTERIM SURVIVOR CURVE.. IOWA 50-R3							
PROBABLE RETIREMENT YEAR.. 12-2055							
2024	100.00	30.58	3.27	3.27	30.09	0.9840	98
	100.00			3.27			98
						COMPOSITE REMAINING LIFE, YEARS..	29.97
	449,418,402.91			12,549,272.27			266,197,626
						COMPOSITE REMAINING LIFE, YEARS..	21.21

TAMPA ELECTRIC COMPANY

ACCOUNT 341.80 STRUCTURES AND IMPROVEMENTS

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
NO GROUP							
SURVIVOR CURVE.. IOWA 30-S3							
2015	755,546.89	30.00	3.33	25,159.71	20.52	0.6840	516,794
2016	1,827,314.07	30.00	3.33	60,849.56	21.51	0.7170	1,310,184
2017	7,159,749.27	30.00	3.33	238,419.65	22.50	0.7500	5,369,812
2018	50,336,767.90	30.00	3.33	1,676,214.37	23.50	0.7833	39,430,300
2019	103,097,762.21	30.00	3.33	3,433,155.48	24.50	0.8167	84,196,849
2020	57,518,522.25	30.00	3.33	1,915,366.79	25.50	0.8500	48,890,744
2021	57,712,926.70	30.00	3.33	1,921,840.46	26.50	0.8833	50,979,560
2022	90,247,881.89	30.00	3.33	3,005,254.47	27.50	0.9167	82,727,526
2023	1,425,651.07	30.00	3.33	47,474.18	28.50	0.9500	1,354,369
2024	19,548,456.70	30.00	3.33	650,963.61	29.50	0.9833	19,222,584
	389,630,578.95			12,974,698.28			333,998,722
						25.74	
	389,630,578.95			12,974,698.28			333,998,722
						25.74	

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CALCULATION OF COMPOSITE REMAINING LIFE  
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YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
BAYSIDE COMMON							
INTERIM SURVIVOR CURVE.. IOWA 50-R0.5							
PROBABLE RETIREMENT YEAR.. 12-2049							
1991	514.85	42.81	2.34	12.05	19.91	0.4651	239
1998	5,343.16	39.65	2.52	134.65	20.71	0.5223	2,791
1999	12,327.45	39.15	2.55	314.35	20.81	0.5316	6,553
2002	43,067.75	37.57	2.66	1,145.60	21.09	0.5614	24,176
2003	9,724,174.02	37.02	2.70	262,552.70	21.18	0.5721	5,563,394
2004	66,084.10	36.45	2.74	1,810.70	21.26	0.5833	38,544
2005	266,568.92	35.88	2.79	7,437.27	21.34	0.5948	158,545
2006	143,971.28	35.29	2.83	4,074.39	21.42	0.6070	87,386
2007	26,638.76	34.69	2.88	767.20	21.50	0.6198	16,510
2008	11,094.71	34.08	2.93	325.08	21.57	0.6329	7,022
2009	728,351.32	33.46	2.99	21,777.70	21.64	0.6467	471,054
2010	69,147.49	32.83	3.05	2,109.00	21.70	0.6610	45,705
2011	1,929,523.96	32.18	3.11	60,008.20	21.77	0.6765	1,305,342
2012	677,018.40	31.53	3.17	21,461.48	21.83	0.6924	468,740
2013	18,285.25	30.86	3.24	592.44	21.89	0.7093	12,970
2014	210,624.84	30.18	3.31	6,971.68	21.94	0.7270	153,118
2015	363,853.26	29.50	3.39	12,334.63	22.00	0.7458	271,347
2016	646,436.84	28.80	3.47	22,431.36	22.05	0.7656	494,925
2017	1,520,842.91	28.09	3.56	54,142.01	22.10	0.7868	1,196,538
2018	405,785.33	27.37	3.65	14,811.16	22.15	0.8093	328,394
2019	208,823.68	26.64	3.75	7,830.89	22.20	0.8333	174,019
2020	280,865.11	25.90	3.86	10,841.39	22.25	0.8591	241,283
2021	180,644.38	25.15	3.98	7,189.65	22.30	0.8867	160,174
2022	1,588,629.65	24.39	4.10	65,133.82	22.34	0.9160	1,455,105
2023	12,111,713.17	23.62	4.23	512,325.47	22.39	0.9479	11,481,056
2024	14,322,241.80	22.84	4.38	627,314.19	22.43	0.9821	14,065,158
	45,562,572.39			1,725,849.06			38,230,088
	COMPOSITE REMAINING LIFE, YEARS..					22.15	

BAYSIDE UNIT 1  
INTERIM SURVIVOR CURVE.. IOWA 50-R0.5  
PROBABLE RETIREMENT YEAR.. 12-2038

2003	63,041,908.30	30.18	3.31	2,086,687.16	12.85	0.4258	26,841,984
2004	47,240.14	29.50	3.39	1,601.44	12.88	0.4366	20,626
2008	49,261.09	26.64	3.75	1,847.29	12.97	0.4869	23,983
2009	1,245,581.16	25.90	3.86	48,079.43	12.99	0.5015	624,709
2010	5,158.79	25.15	3.98	205.32	13.01	0.5173	2,669
2011	1,513,796.34	24.39	4.10	62,065.65	13.02	0.5338	808,110

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BAYSIDE UNIT 1								
INTERIM SURVIVOR CURVE.. IOWA 50-R0.5								
PROBABLE RETIREMENT YEAR.. 12-2038								
2012	171,068.06	23.62	4.23	7,236.18	13.04	0.5521	94,442	
2013	66,459.74	22.84	4.38	2,910.94	13.06	0.5718	38,002	
2014	521,934.83	22.05	4.54	23,695.84	13.08	0.5932	309,612	
2015	63,800.09	21.26	4.70	2,998.60	13.09	0.6157	39,282	
2016	2,637,502.43	20.45	4.89	128,973.87	13.11	0.6411	1,690,850	
2017	2,773,458.72	19.63	5.09	141,169.05	13.12	0.6684	1,853,669	
2018	649,148.54	18.81	5.32	34,534.70	13.14	0.6986	453,469	
2019	877,341.62	17.97	5.56	48,780.19	13.15	0.7318	642,021	
2020	316,393.77	17.13	5.84	18,477.40	13.17	0.7688	243,253	
2021	175,299.44	16.28	6.14	10,763.39	13.18	0.8096	141,919	
2022	3,083,402.85	15.42	6.49	200,112.84	13.19	0.8554	2,637,481	
2023	10,312,411.83	14.55	6.87	708,462.69	13.21	0.9079	9,362,639	
2024	4,660,051.00	13.67	7.32	341,115.73	13.22	0.9671	4,506,642	
	92,211,218.74			3,869,717.71			50,335,362	
	COMPOSITE REMAINING LIFE, YEARS..					13.01		

BAYSIDE UNIT 2  
INTERIM SURVIVOR CURVE.. IOWA 50-R0.5  
PROBABLE RETIREMENT YEAR.. 12-2038

2000	172,449.74	32.18	3.11	5,363.19	12.77	0.3968	68,433
2004	80,431,515.64	29.50	3.39	2,726,628.38	12.88	0.4366	35,117,204
2008	85,097.03	26.64	3.75	3,191.14	12.97	0.4869	41,430
2010	202,733.90	25.15	3.98	8,068.81	13.01	0.5173	104,874
2011	12,173.86	24.39	4.10	499.13	13.02	0.5338	6,499
2012	2,091,161.38	23.62	4.23	88,456.13	13.04	0.5521	1,154,467
2013	319,131.48	22.84	4.38	13,977.96	13.06	0.5718	182,479
2014	185,928.64	22.05	4.54	8,441.16	13.08	0.5932	110,293
2015	203,519.95	21.26	4.70	9,565.44	13.09	0.6157	125,309
2016	340,234.16	20.45	4.89	16,637.45	13.11	0.6411	218,117
2017	1,580,625.62	19.63	5.09	80,453.84	13.12	0.6684	1,056,427
2018	892,485.04	18.81	5.32	47,480.20	13.14	0.6986	623,454
2019	140,780.74	17.97	5.56	7,827.41	13.15	0.7318	103,021
2020	6,299,394.18	17.13	5.84	367,884.62	13.17	0.7688	4,843,163
2021	732,609.45	16.28	6.14	44,982.22	13.18	0.8096	593,106



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YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)	
BAYSIDE UNIT 2								
INTERIM SURVIVOR CURVE.. IOWA 50-R0.5								
PROBABLE RETIREMENT YEAR.. 12-2038								
2022	2,300,695.77	15.42	6.49	149,315.16	13.19	0.8554	1,967,969	
2023	26,652,577.53	14.55	6.87	1,831,032.08	13.21	0.9079	24,197,875	
2024	19,854,020.90	13.67	7.32	1,453,314.33	13.22	0.9671	19,200,427	
	142,497,135.01			6,863,118.65			89,714,547	
	COMPOSITE REMAINING LIFE, YEARS..						13.07	

BAYSIDE UNIT 3								
INTERIM SURVIVOR CURVE.. IOWA 50-R0.5								
PROBABLE RETIREMENT YEAR.. 12-2049								
2009	3,032,553.05	33.46	2.99	90,673.34	21.64	0.6467	1,961,273	
2010	16,728.35	32.83	3.05	510.21	21.70	0.6610	11,057	
2014	43,285.96	30.18	3.31	1,432.77	21.94	0.7270	31,468	
2015	6,988.23	29.50	3.39	236.90	22.00	0.7458	5,212	
2017	83,357.17	28.09	3.56	2,967.52	22.10	0.7868	65,582	
2018	47,860.44	27.37	3.65	1,746.91	22.15	0.8093	38,732	
2022	162,450.86	24.39	4.10	6,660.49	22.34	0.9160	148,797	
2023	361,161.28	23.62	4.23	15,277.12	22.39	0.9479	342,356	
2024	186,157.28	22.84	4.38	8,153.69	22.43	0.9821	182,816	
	3,940,542.62			127,658.95			2,787,293	
	COMPOSITE REMAINING LIFE, YEARS..						21.83	

BAYSIDE UNIT 4								
INTERIM SURVIVOR CURVE.. IOWA 50-R0.5								
PROBABLE RETIREMENT YEAR.. 12-2049								
2009	3,079,371.45	33.46	2.99	92,073.21	21.64	0.6467	1,991,553	
2012	26,504.70	31.53	3.17	840.20	21.83	0.6924	18,351	
2014	51,986.11	30.18	3.31	1,720.74	21.94	0.7270	37,792	
2015	5,413.62	29.50	3.39	183.52	22.00	0.7458	4,037	
2017	196,249.91	28.09	3.56	6,986.50	22.10	0.7868	154,402	
2023	12,804.86	23.62	4.23	541.65	22.39	0.9479	12,138	
	3,372,330.65			102,345.82			2,218,273	
	COMPOSITE REMAINING LIFE, YEARS..						21.67	



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BIG BEND UNIT 1							
INTERIM SURVIVOR CURVE.. IOWA 50-R0.5							
PROBABLE RETIREMENT YEAR.. 12-2057							
2017	281,991.79	33.46	2.99	8,431.55	27.81	0.8311	234,375
2018	94,518.44	32.83	3.05	2,882.81	27.91	0.8501	80,354
2023	282,377.00	29.50	3.39	9,572.58	28.33	0.9603	271,178
	3,390,810.17			85,030.92			2,139,010
	COMPOSITE REMAINING LIFE, YEARS..						25.16
BIG BEND UNIT 4							
INTERIM SURVIVOR CURVE.. IOWA 50-R0.5							
PROBABLE RETIREMENT YEAR.. 12-2049							
2009	1,499,179.59	33.46	2.99	44,825.47	21.64	0.6467	969,579
2013	7,430.32	30.86	3.24	240.74	21.89	0.7093	5,271
2014	35,816.71	30.18	3.31	1,185.53	21.94	0.7270	26,038
2023	365,608.87	23.62	4.23	15,465.26	22.39	0.9479	346,572
2024	3,688,165.37	22.84	4.38	161,541.64	22.43	0.9821	3,621,963
	5,596,200.86			223,258.64			4,969,423
	COMPOSITE REMAINING LIFE, YEARS..						22.26
BIG BEND UNIT 5							
INTERIM SURVIVOR CURVE.. IOWA 50-R0.5							
PROBABLE RETIREMENT YEAR.. 12-2057							
2023	272,690.12	29.50	3.39	9,244.20	28.33	0.9603	261,875
2024	233,536.19	28.80	3.47	8,103.71	28.41	0.9865	230,374
	506,226.31			17,347.91			492,249
	COMPOSITE REMAINING LIFE, YEARS..						28.38

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YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
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BIG BEND UNIT 6  
INTERIM SURVIVOR CURVE.. IOWA 50-R0.5  
PROBABLE RETIREMENT YEAR.. 12-2057

2023	259,023.82	29.50	3.39	8,780.91	28.33	0.9603	248,751
2024	269,114.06	28.80	3.47	9,338.26	28.41	0.9865	265,470
	528,137.88			18,119.17			514,221
	COMPOSITE REMAINING LIFE, YEARS..					28.38	

POLK COMMON  
INTERIM SURVIVOR CURVE.. IOWA 50-R0.5  
PROBABLE RETIREMENT YEAR.. 12-2052

1996	655,632.89	41.97	2.38	15,604.06	22.29	0.5311	348,200
1998	18,032.97	41.08	2.43	438.20	22.56	0.5492	9,903
1999	98,116.34	40.62	2.46	2,413.66	22.68	0.5584	54,783
2009	71,145.83	35.29	2.83	2,013.43	23.73	0.6724	47,841
2010	511,394.99	34.69	2.88	14,728.18	23.82	0.6867	351,149
2011	2,196,198.16	34.08	2.93	64,348.61	23.90	0.7013	1,540,172
2015	2,873,257.34	31.53	3.17	91,082.26	24.20	0.7675	2,205,282
2016	35,324.16	30.86	3.24	1,144.50	24.27	0.7865	27,781
2017	636,834.04	30.18	3.31	21,079.21	24.33	0.8062	513,390
2018	665,094.54	29.50	3.39	22,546.70	24.40	0.8271	550,113
2019	782,088.88	28.80	3.47	27,138.48	24.46	0.8493	664,236
2022	713,753.00	26.64	3.75	26,765.74	24.63	0.9246	659,900
2023	1,899,038.49	25.90	3.86	73,302.89	24.69	0.9533	1,810,315
2024	1,549,696.50	25.15	3.98	61,677.92	24.74	0.9837	1,524,436
	12,705,608.13			424,283.84			10,307,501
	COMPOSITE REMAINING LIFE, YEARS..					24.29	

POLK UNIT 1 GASIFIER  
INTERIM SURVIVOR CURVE.. IOWA 50-R0.5  
PROBABLE RETIREMENT YEAR.. 12-2036

1996	130,639,484.77	33.46	2.99	3,906,120.59	11.01	0.3291	42,986,922
1997	2,023,720.72	32.83	3.05	61,723.48	11.04	0.3363	680,537
1998	7,901,104.56	32.18	3.11	245,724.35	11.06	0.3437	2,715,531
1999	11,362,683.49	31.53	3.17	360,197.07	11.08	0.3514	3,992,961
2000	5,000,483.26	30.86	3.24	162,015.66	11.11	0.3600	1,800,224
2001	3,699,864.98	30.18	3.31	122,465.53	11.13	0.3688	1,364,473
2002	2,825,032.03	29.50	3.39	95,768.59	11.15	0.3780	1,067,777

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TAMPA ELECTRIC COMPANY

ACCOUNT 342.00 FUEL HOLDERS

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
POLK UNIT 1 GASIFIER							
INTERIM SURVIVOR CURVE.. IOWA 50-R0.5							
PROBABLE RETIREMENT YEAR.. 12-2036							
2003	1,994,832.59	28.80	3.47	69,220.69	11.16	0.3875	772,998
2004	2,533,745.11	28.09	3.56	90,201.33	11.18	0.3980	1,008,456
2005	3,992,408.80	27.37	3.65	145,722.92	11.20	0.4092	1,633,734
2006	1,856,685.05	26.64	3.75	69,625.69	11.22	0.4212	781,980
2007	2,209,070.63	25.90	3.86	85,270.13	11.23	0.4336	957,831
2008	1,510,165.50	25.15	3.98	60,104.59	11.25	0.4473	675,527
2009	6,208,787.58	24.39	4.10	254,560.29	11.26	0.4617	2,866,349
2010	2,501,585.24	23.62	4.23	105,817.06	11.27	0.4771	1,193,606
2011	2,505,255.93	22.84	4.38	109,730.21	11.29	0.4943	1,238,373
2012	3,144,925.61	22.05	4.54	142,779.62	11.30	0.5125	1,611,680
2013	7,358,955.11	21.26	4.70	345,870.89	11.31	0.5320	3,914,817
2014	2,171,042.98	20.45	4.89	106,164.00	11.32	0.5536	1,201,781
2015	10,544,056.54	19.63	5.09	536,692.48	11.34	0.5777	6,091,196
2016	3,147,451.14	18.81	5.32	167,444.40	11.35	0.6034	1,899,172
2017	4,194,485.05	17.97	5.56	233,213.37	11.36	0.6322	2,651,586
2018	17,174,644.08	17.13	5.84	1,002,999.21	11.37	0.6638	11,399,670
2019	6,792,061.41	16.28	6.14	417,032.57	11.38	0.6990	4,747,787
2020	358,215.78	15.42	6.49	23,248.20	11.39	0.7387	264,596
2021	53,960.39	14.55	6.87	3,707.08	11.40	0.7835	42,279
2022	1,332,679.71	13.67	7.32	97,552.15	11.41	0.8347	1,112,348
2023	2,057,493.66	12.78	7.82	160,896.00	11.42	0.8936	1,838,535
2024	1,882,113.99	11.89	8.41	158,285.79	11.43	0.9613	1,809,295
	248,976,995.69			9,340,153.94			104,322,021
						11.17	
COMPOSITE REMAINING LIFE, YEARS..						11.17	

POLK UNIT 2  
INTERIM SURVIVOR CURVE.. IOWA 50-R0.5  
PROBABLE RETIREMENT YEAR.. 12-2052

2000	846,232.32	40.14	2.49	21,071.18	22.81	0.5683	480,880
2009	196,628.45	35.29	2.83	5,564.59	23.73	0.6724	132,219
2013	16,151.98	32.83	3.05	492.64	24.05	0.7326	11,832
2015	5,973.00	31.53	3.17	189.34	24.20	0.7675	4,584
2016	67,358.56	30.86	3.24	2,182.42	24.27	0.7865	52,974
2018	14,965.47	29.50	3.39	507.33	24.40	0.8271	12,378
2019	827,413.56	28.80	3.47	28,711.25	24.46	0.8493	702,731
2020	60,373.46	28.09	3.56	2,149.30	24.52	0.8729	52,701

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YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
POLK UNIT 2							
INTERIM SURVIVOR CURVE.. IOWA 50-R0.5							
PROBABLE RETIREMENT YEAR.. 12-2052							
2022	118,694.17	26.64	3.75	4,451.03	24.63	0.9246	109,739
2023	109,555.53	25.90	3.86	4,228.84	24.69	0.9533	104,437
2024	102,291.85	25.15	3.98	4,071.22	24.74	0.9837	100,624
	2,365,638.35			73,619.14			1,765,099
COMPOSITE REMAINING LIFE, YEARS..						23.98	

POLK UNIT 3							
INTERIM SURVIVOR CURVE.. IOWA 50-R0.5							
PROBABLE RETIREMENT YEAR.. 12-2052							
2002	1,086,143.37	39.15	2.55	27,696.66	23.04	0.5885	639,206
2019	192,219.88	28.80	3.47	6,670.03	24.46	0.8493	163,254
2021	53,515.79	27.37	3.65	1,953.33	24.58	0.8981	48,060
2022	107,272.99	26.64	3.75	4,022.74	24.63	0.9246	99,179
2023	2,621.32	25.90	3.86	101.18	24.69	0.9533	2,499
2024	73,121.38	25.15	3.98	2,910.23	24.74	0.9837	71,930
	1,514,894.73			43,354.17			1,024,128
COMPOSITE REMAINING LIFE, YEARS..						23.62	

POLK UNIT 4							
INTERIM SURVIVOR CURVE.. IOWA 50-R0.5							
PROBABLE RETIREMENT YEAR.. 12-2052							
2007	1,691,937.50	36.45	2.74	46,359.09	23.55	0.6461	1,093,144
2016	156,264.71	30.86	3.24	5,062.98	24.27	0.7865	122,894
2017	42,908.53	30.18	3.31	1,420.27	24.33	0.8062	34,591
2019	31,751.31	28.80	3.47	1,101.77	24.46	0.8493	26,967
2021	343,252.74	27.37	3.65	12,528.73	24.58	0.8981	308,262
2023	43,075.64	25.90	3.86	1,662.72	24.69	0.9533	41,063
2024	60,008.44	25.15	3.98	2,388.34	24.74	0.9837	59,030
	2,369,198.87			70,523.90			1,685,951
COMPOSITE REMAINING LIFE, YEARS..						23.91	



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YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
MACDILL AIR FORCE BASE								
INTERIM SURVIVOR CURVE.. IOWA 50-R0.5								
PROBABLE RETIREMENT YEAR.. 12-2055								
	788,884,548.35			30,389,569.58			490,576,866	
	COMPOSITE REMAINING LIFE, YEARS..						16.14	



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YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
BAYSIDE COMMON							
INTERIM SURVIVOR CURVE.. IOWA 50-01							
PROBABLE RETIREMENT YEAR.. 12-2049							
1979	163,501.80	45.65	2.19	3,580.69	19.27	0.4221	69,017
1981	8,782.64	45.04	2.22	194.97	19.47	0.4323	3,797
1991	26,147.69	41.39	2.42	632.77	20.30	0.4905	12,824
1992	25,566.71	40.97	2.44	623.83	20.37	0.4972	12,712
1993	68,806.83	40.54	2.47	1,699.53	20.44	0.5042	34,692
1996	41,206.35	39.19	2.55	1,050.76	20.63	0.5264	21,691
1999	290,026.38	37.75	2.65	7,685.70	20.81	0.5513	159,880
2001	67,430.79	36.74	2.72	1,834.12	20.92	0.5694	38,396
2003	3,751,185.86	35.69	2.80	105,033.20	21.02	0.5890	2,209,298
2004	547,282.22	35.15	2.84	15,542.82	21.07	0.5994	328,057
2005	301,005.24	34.60	2.89	8,699.05	21.12	0.6104	183,734
2006	597,182.51	34.04	2.94	17,557.17	21.17	0.6219	371,400
2007	594,055.57	33.47	2.99	17,762.26	21.21	0.6337	376,453
2008	165,965.88	32.89	3.04	5,045.36	21.26	0.6464	107,280
2009	315,979.98	32.30	3.10	9,795.38	21.30	0.6594	208,370
2010	9,420,998.20	31.70	3.15	296,761.44	21.35	0.6735	6,345,042
2011	343,907.36	31.09	3.22	11,073.82	21.39	0.6880	236,608
2012	48,564.77	30.47	3.28	1,592.92	21.43	0.7033	34,156
2013	13,095.59	29.84	3.35	438.70	21.47	0.7195	9,422
2014	150,737.13	29.20	3.42	5,155.21	21.51	0.7366	111,039
2016	348,854.52	27.89	3.59	12,523.88	21.58	0.7738	269,926
2017	127,428.65	27.22	3.67	4,676.63	21.62	0.7943	101,213
2018	5,736.85	26.54	3.77	216.28	21.66	0.8161	4,682
2019	274,762.48	25.85	3.87	10,633.31	21.69	0.8391	230,545
2020	256,573.36	25.15	3.98	10,211.62	21.73	0.8640	221,685
2021	136,087.30	24.44	4.09	5,565.97	21.76	0.8903	121,164
2022	44,489.06	23.72	4.22	1,877.44	21.79	0.9186	40,869
2023	12,899,339.34	22.99	4.35	561,121.26	21.83	0.9495	12,248,439
	31,034,701.06			1,118,586.09			24,112,391
						21.56	
							COMPOSITE REMAINING LIFE, YEARS..

BAYSIDE UNIT 1  
INTERIM SURVIVOR CURVE.. IOWA 50-01  
PROBABLE RETIREMENT YEAR.. 12-2038

1965	3,174,565.61	46.49	2.15	68,253.16	11.58	0.2491	790,753
1970	725.49	45.04	2.22	16.11	11.85	0.2631	191
1971	1,060.93	44.72	2.24	23.76	11.89	0.2659	282
1972	72,909.98	44.39	2.25	1,640.47	11.94	0.2690	19,611

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BAYSIDE UNIT 1								
INTERIM SURVIVOR CURVE.. IOWA 50-01								
PROBABLE RETIREMENT YEAR.. 12-2038								
1974	1,168.27	43.70	2.29	26.75	12.02	0.2751	321	
1975	3,110.90	43.34	2.31	71.86	12.06	0.2783	866	
1976	63,262.39	42.97	2.33	1,474.01	12.10	0.2816	17,814	
1977	883.83	42.59	2.35	20.77	12.13	0.2848	252	
1982	4,279.15	40.54	2.47	105.70	12.30	0.3034	1,298	
1984	1,247.36	39.65	2.52	31.43	12.35	0.3115	389	
1987	220,519.28	38.24	2.62	5,777.61	12.43	0.3251	71,680	
1991	1,112,806.23	36.22	2.76	30,713.45	12.53	0.3459	384,964	
1992	33,830.38	35.69	2.80	947.25	12.55	0.3516	11,896	
1993	3,018,600.77	35.15	2.84	85,728.26	12.57	0.3576	1,079,482	
1995	407,388.40	34.04	2.94	11,977.22	12.61	0.3705	150,917	
1998	71,289.52	32.30	3.10	2,209.98	12.67	0.3923	27,964	
2000	7,812,988.37	31.09	3.22	251,578.23	12.70	0.4085	3,191,528	
2003	118,467,346.87	29.20	3.42	4,051,583.26	12.75	0.4366	51,727,582	
2004	222,939.00	28.55	3.50	7,802.86	12.77	0.4473	99,718	
2007	1,936,560.55	26.54	3.77	73,008.33	12.81	0.4827	934,720	
2008	142,609.30	25.85	3.87	5,518.98	12.83	0.4963	70,780	
2009	8,557.74	25.15	3.98	340.60	12.84	0.5105	4,369	
2010	189,123.50	24.44	4.09	7,735.15	12.85	0.5258	99,437	
2011	10,098,650.96	23.72	4.22	426,163.07	12.87	0.5426	5,479,326	
2012	128,669.92	22.99	4.35	5,597.14	12.88	0.5602	72,086	
2013	36,525.80	22.25	4.49	1,640.01	12.89	0.5793	21,160	
2014	19,245.00	21.50	4.65	894.89	12.91	0.6005	11,556	
2015	1,106,036.01	20.74	4.82	53,310.94	12.92	0.6230	689,005	
2016	8,615,297.92	19.97	5.01	431,626.43	12.93	0.6475	5,578,147	
2017	746,064.54	19.19	5.21	38,869.96	12.94	0.6743	503,079	
2018	510,636.58	18.40	5.43	27,727.57	12.95	0.7038	359,386	
2019	481,436.31	17.60	5.68	27,345.58	12.96	0.7364	354,510	
2020	1,655,904.03	16.79	5.96	98,691.88	12.97	0.7725	1,279,153	
2021	1,301,633.06	15.97	6.26	81,482.23	12.98	0.8128	1,057,928	
2022	4,301,923.15	15.14	6.61	284,357.12	12.99	0.8580	3,691,007	
2023	35,321,318.11	14.30	6.99	2,468,960.14	13.01	0.9098	32,134,982	
	201,291,115.21			8,553,252.16			109,918,139	
	COMPOSITE REMAINING LIFE, YEARS..					12.85		

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BAYSIDE UNIT 2							
INTERIM SURVIVOR CURVE.. IOWA 50-01							
PROBABLE RETIREMENT YEAR.. 12-2038							
1967	2,473,777.28	45.94	2.18	53,928.34	11.69	0.2545	629,477
1970	32,125.55	45.04	2.22	713.19	11.85	0.2631	8,452
1972	1,689.95	44.39	2.25	38.02	11.94	0.2690	455
1973	264.56	44.05	2.27	6.01	11.98	0.2720	72
1975	2,545.02	43.34	2.31	58.79	12.06	0.2783	708
1976	700.70	42.97	2.33	16.33	12.10	0.2816	197
1977	74,485.87	42.59	2.35	1,750.42	12.13	0.2848	21,214
1979	37,841.17	41.80	2.39	904.40	12.20	0.2919	11,045
1980	496,369.70	41.39	2.42	12,012.15	12.23	0.2955	146,667
1981	95,066.03	40.97	2.44	2,319.61	12.27	0.2995	28,471
1988	45,673.45	37.75	2.65	1,210.35	12.46	0.3301	15,075
1990	4,983,097.82	36.74	2.72	135,540.26	12.50	0.3402	1,695,399
1993	7,219,548.20	35.15	2.84	205,035.17	12.57	0.3576	2,581,783
1996	16,986.61	33.47	2.99	507.90	12.63	0.3774	6,410
1998	59,206.56	32.30	3.10	1,835.40	12.67	0.3923	23,224
1999	243,697.01	31.70	3.15	7,676.46	12.68	0.4000	97,479
2000	6,666,405.05	31.09	3.22	214,658.24	12.70	0.4085	2,723,160
2002	2,217,716.92	29.84	3.35	74,293.52	12.74	0.4269	946,832
2003	2,389,400.91	29.20	3.42	81,717.51	12.75	0.4366	1,043,308
2004	168,034,140.61	28.55	3.50	5,881,194.92	12.77	0.4473	75,159,991
2006	1,817,250.33	27.22	3.67	66,693.09	12.80	0.4702	854,544
2008	36,990.58	25.85	3.87	1,431.54	12.83	0.4963	18,359
2009	68,395.57	25.15	3.98	2,722.14	12.84	0.5105	34,919
2010	101,540.52	24.44	4.09	4,153.01	12.85	0.5258	53,388
2011	390,941.91	23.72	4.22	16,497.75	12.87	0.5426	212,117
2012	3,427,029.64	22.99	4.35	149,075.79	12.88	0.5602	1,919,959
2013	83,950.10	22.25	4.49	3,769.36	12.89	0.5793	48,635
2014	249,074.73	21.50	4.65	11,581.97	12.91	0.6005	149,562
2015	213,545.81	20.74	4.82	10,292.91	12.92	0.6230	133,028
2016	1,165,190.31	19.97	5.01	58,376.03	12.93	0.6475	754,426
2017	2,005,550.61	19.19	5.21	104,489.19	12.94	0.6743	1,352,363
2018	9,511,980.28	18.40	5.43	516,500.53	12.95	0.7038	6,694,532
2019	407,381.64	17.60	5.68	23,139.28	12.96	0.7364	299,980
2020	2,261,081.24	16.79	5.96	134,760.44	12.97	0.7725	1,746,640
2021	693,555.23	15.97	6.26	43,416.56	12.98	0.8128	563,701
2022	624,674.68	15.14	6.61	41,291.00	12.99	0.8580	535,965
2023	34,790,536.54	14.30	6.99	2,431,858.50	13.01	0.9098	31,652,082
	252,939,408.69			10,295,466.08			132,163,619
						12.84	
							COMPOSITE REMAINING LIFE, YEARS..

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YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
BAYSIDE UNIT 3							
INTERIM SURVIVOR CURVE.. IOWA 50-01							
PROBABLE RETIREMENT YEAR.. 12-2049							
2009	14,724,021.22	32.30	3.10	456,444.66	21.30	0.6594	9,709,609
2011	47,686.98	31.09	3.22	1,535.52	21.39	0.6880	32,809
2012	40,083.41	30.47	3.28	1,314.74	21.43	0.7033	28,191
2014	120,185.03	29.20	3.42	4,110.33	21.51	0.7366	88,533
2015	157,398.35	28.55	3.50	5,508.94	21.55	0.7548	118,807
2017	8,674.76	27.22	3.67	318.36	21.62	0.7943	6,890
2018	125,883.83	26.54	3.77	4,745.82	21.66	0.8161	102,738
2020	103,713.55	25.15	3.98	4,127.80	21.73	0.8640	89,611
2023	543,766.27	22.99	4.35	23,653.83	21.83	0.9495	516,328
	15,871,413.40			501,760.00			10,693,516

COMPOSITE REMAINING LIFE, YEARS.. 21.31

BAYSIDE UNIT 4							
INTERIM SURVIVOR CURVE.. IOWA 50-01							
PROBABLE RETIREMENT YEAR.. 12-2049							
2009	14,820,922.01	32.30	3.10	459,448.58	21.30	0.6594	9,773,509
2014	4,921.23	29.20	3.42	168.31	21.51	0.7366	3,625
2015	75,327.99	28.55	3.50	2,636.48	21.55	0.7548	56,859
2016	225,328.00	27.89	3.59	8,089.28	21.58	0.7738	174,348
2017	8,674.75	27.22	3.67	318.36	21.62	0.7943	6,890
2018	602,611.38	26.54	3.77	22,718.45	21.66	0.8161	491,809
2020	100,114.67	25.15	3.98	3,984.56	21.73	0.8640	86,501
2023	12,770.52	22.99	4.35	555.52	21.83	0.9495	12,126
	15,850,670.55			497,919.54			10,605,667

COMPOSITE REMAINING LIFE, YEARS.. 21.30

BAYSIDE UNIT 5							
INTERIM SURVIVOR CURVE.. IOWA 50-01							
PROBABLE RETIREMENT YEAR.. 12-2049							
2009	14,478,063.19	32.30	3.10	448,819.96	21.30	0.6594	9,547,414
2014	5,082.69	29.20	3.42	173.83	21.51	0.7366	3,744
2015	102,663.87	28.55	3.50	3,593.24	21.55	0.7548	77,493
2016	35,286.90	27.89	3.59	1,266.80	21.58	0.7738	27,303
2017	37,672.81	27.22	3.67	1,382.59	21.62	0.7943	29,922

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BAYSIDE UNIT 5 INTERIM SURVIVOR CURVE.. IOWA 50-01 PROBABLE RETIREMENT YEAR.. 12-2049							
2018	118,914.70	26.54	3.77	4,483.08	21.66	0.8161	97,050
2020	99,059.06	25.15	3.98	3,942.55	21.73	0.8640	85,589
2023	232,989.76	22.99	4.35	10,135.05	21.83	0.9495	221,233
	15,109,732.98			473,797.10			10,089,748
	COMPOSITE REMAINING LIFE, YEARS..						21.30
BAYSIDE UNIT 6 INTERIM SURVIVOR CURVE.. IOWA 50-01 PROBABLE RETIREMENT YEAR.. 12-2049							
2009	17,076,295.06	32.30	3.10	529,365.15	21.30	0.6594	11,260,792
2013	163,170.68	29.84	3.35	5,466.22	21.47	0.7195	117,401
2014	5,033.05	29.20	3.42	172.13	21.51	0.7366	3,708
2016	34,160.50	27.89	3.59	1,226.36	21.58	0.7738	26,432
2017	8,674.75	27.22	3.67	318.36	21.62	0.7943	6,890
2018	106,561.35	26.54	3.77	4,017.36	21.66	0.8161	86,968
2020	108,992.66	25.15	3.98	4,337.91	21.73	0.8640	94,172
2023	10,180.58	22.99	4.35	442.86	21.83	0.9495	9,667
	17,513,068.63			545,346.35			11,606,030
	COMPOSITE REMAINING LIFE, YEARS..						21.28
BIG BEND UNIT 1 INTERIM SURVIVOR CURVE.. IOWA 50-01 PROBABLE RETIREMENT YEAR.. 12-2057							
1970	3,216,460.88	49.22	2.03	65,294.16	21.03	0.4273	1,374,297
1976	570.09	48.29	2.07	11.80	22.43	0.4645	265
1977	50,118.39	48.10	2.08	1,042.46	22.63	0.4705	23,580
1987	53,800.84	45.65	2.19	1,178.24	24.29	0.5321	28,627
1990	119,467.68	44.72	2.24	2,676.08	24.69	0.5521	65,958
1995	24,331.00	42.97	2.33	566.91	25.28	0.5883	14,314
2001	233,332.45	40.54	2.47	5,763.31	25.88	0.6384	148,955
2008	15,602.45	37.25	2.68	418.15	26.48	0.7109	11,091
2009	695,066.62	36.74	2.72	18,905.81	26.56	0.7229	502,478
2010	30,320.67	36.22	2.76	836.85	26.63	0.7352	22,293
2012	4,003.23	35.15	2.84	113.69	26.78	0.7619	3,050

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BIG BEND UNIT 1							
INTERIM SURVIVOR CURVE.. IOWA 50-01							
PROBABLE RETIREMENT YEAR.. 12-2057							
2015	15,439,161.14	33.47	2.99	461,630.92	26.98	0.8061	12,445,508
2022	432,529,996.33	29.20	3.42	14,792,525.87	27.42	0.9390	406,162,968
2023	6,589,046.40	28.55	3.50	230,616.62	27.47	0.9622	6,339,783
	459,001,278.17			15,581,580.87			427,143,167
	COMPOSITE REMAINING LIFE, YEARS..						27.41
BIG BEND UNIT 4							
INTERIM SURVIVOR CURVE.. IOWA 50-01							
PROBABLE RETIREMENT YEAR.. 12-2049							
2009	16,897,032.76	32.30	3.10	523,808.02	21.30	0.6594	11,142,579
2012	11,280.80	30.47	3.28	370.01	21.43	0.7033	7,934
2013	9,546.76	29.84	3.35	319.82	21.47	0.7195	6,869
2014	37,171.30	29.20	3.42	1,271.26	21.51	0.7366	27,382
2015	5,899.30	28.55	3.50	206.48	21.55	0.7548	4,453
2016	225,306.81	27.89	3.59	8,088.51	21.58	0.7738	174,331
2017	19,683.68	27.22	3.67	722.39	21.62	0.7943	15,634
2018	67,894.96	26.54	3.77	2,559.64	21.66	0.8161	55,411
2019	1,631,468.26	25.85	3.87	63,137.82	21.69	0.8391	1,368,916
2020	100,811.11	25.15	3.98	4,012.28	21.73	0.8640	87,103
2022	616,766.84	23.72	4.22	26,027.56	21.79	0.9186	566,581
2023	252,056.23	22.99	4.35	10,964.45	21.83	0.9495	239,337
2024	3,688,165.37	22.25	4.49	165,598.63	21.86	0.9825	3,623,512
	23,563,084.18			807,086.87			17,320,042
	COMPOSITE REMAINING LIFE, YEARS..						21.46
BIG BEND UNIT 5							
INTERIM SURVIVOR CURVE.. IOWA 50-01							
PROBABLE RETIREMENT YEAR.. 12-2057							
2021	176,174,620.64	29.84	3.35	5,901,849.79	27.36	0.9169	161,532,748
2023	270,534.23	28.55	3.50	9,468.70	27.47	0.9622	260,300
2024	233,536.19	27.89	3.59	8,383.95	27.53	0.9871	230,521
	176,678,691.06			5,919,702.44			162,023,569
	COMPOSITE REMAINING LIFE, YEARS..						27.37

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BIG BEND UNIT 6							
INTERIM SURVIVOR CURVE.. IOWA 50-01							
PROBABLE RETIREMENT YEAR.. 12-2057							
2021	174,866,347.28	29.84	3.35	5,858,022.63	27.36	0.9169	160,333,205
2023	295,105.37	28.55	3.50	10,328.69	27.47	0.9622	283,942
2024	269,114.06	27.89	3.59	9,661.19	27.53	0.9871	265,640
	175,430,566.71			5,878,012.51			160,882,787
	COMPOSITE REMAINING LIFE, YEARS..						27.37

POLK COMMON							
INTERIM SURVIVOR CURVE.. IOWA 50-01							
PROBABLE RETIREMENT YEAR.. 12-2052							
1996	1,667,803.59	40.54	2.47	41,194.75	22.52	0.5555	926,465
2016	51,469.60	29.84	3.35	1,724.23	23.72	0.7949	40,914
2017	7,532,426.30	29.20	3.42	257,608.98	23.76	0.8137	6,129,135
2019	428,575.25	27.89	3.59	15,385.85	23.85	0.8552	366,496
2021	504,573.07	26.54	3.77	19,022.40	23.94	0.9020	455,140
2022	273,200.19	25.85	3.87	10,572.85	23.98	0.9277	253,437
2023	3,457,975.17	25.15	3.98	137,627.41	24.02	0.9551	3,302,608
	13,916,023.17			483,136.47			11,474,195
	COMPOSITE REMAINING LIFE, YEARS..						23.75

POLK UNIT 1 GASIFIER							
INTERIM SURVIVOR CURVE.. IOWA 50-01							
PROBABLE RETIREMENT YEAR.. 12-2036							
1996	87,678,496.11	32.30	3.10	2,718,033.38	10.99	0.3403	29,832,608
1997	272,179.32	31.70	3.15	8,573.65	11.01	0.3473	94,533
1998	263,275.85	31.09	3.22	8,477.48	11.02	0.3545	93,318
1999	47,235.36	30.47	3.28	1,549.32	11.03	0.3620	17,099
2001	178,925.50	29.20	3.42	6,119.25	11.06	0.3788	67,772
2002	27,777.57	28.55	3.50	972.21	11.07	0.3877	10,770
2003	92,767.25	27.89	3.59	3,330.34	11.08	0.3973	36,855
2004	2,933,940.06	27.22	3.67	107,675.60	11.09	0.4074	1,195,346
2006	1,840,116.33	25.85	3.87	71,212.50	11.12	0.4302	791,563
2007	12,780.52	25.15	3.98	508.66	11.13	0.4425	5,656
2008	684,852.42	24.44	4.09	28,010.46	11.14	0.4558	312,163
2009	188,944.16	23.72	4.22	7,973.44	11.15	0.4701	88,817

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POLK UNIT 1 GASIFIER							
INTERIM SURVIVOR CURVE.. IOWA 50-01							
PROBABLE RETIREMENT YEAR.. 12-2036							
2010	79,454.78	22.99	4.35	3,456.28	11.16	0.4854	38,570
2011	98,562.86	22.25	4.49	4,425.47	11.17	0.5020	49,481
2012	157,361.67	21.50	4.65	7,317.32	11.18	0.5200	81,828
2013	8,778,502.48	20.74	4.82	423,123.82	11.19	0.5395	4,736,353
2014	367,732.10	19.97	5.01	18,423.38	11.20	0.5608	206,239
2015	780,326.54	19.19	5.21	40,655.01	11.20	0.5836	455,430
2016	1,429,361.35	18.40	5.43	77,614.32	11.21	0.6092	870,824
2017	453,107.87	17.60	5.68	25,736.53	11.22	0.6375	288,856
2018	15,064,464.49	16.79	5.96	897,842.08	11.23	0.6689	10,075,867
2019	718,138.48	15.97	6.26	44,955.47	11.24	0.7038	505,440
2020	755,025.41	15.14	6.61	49,907.18	11.25	0.7431	561,029
2021	6,879,731.97	14.30	6.99	480,893.26	11.25	0.7867	5,412,354
2022	9,221,206.12	13.45	7.43	685,135.61	11.26	0.8372	7,719,717
2023	9,644,930.88	12.59	7.94	765,807.51	11.27	0.8952	8,633,660
	148,649,197.45			6,487,729.53			72,182,148
						11.13	
							COMPOSITE REMAINING LIFE, YEARS..

POLK UNIT 2							
INTERIM SURVIVOR CURVE.. IOWA 50-01							
PROBABLE RETIREMENT YEAR.. 12-2052							
2000	15,974,220.92	38.72	2.58	412,134.90	22.81	0.5891	9,410,414
2012	582,019.68	32.30	3.10	18,042.61	23.52	0.7282	423,809
2013	1,656,170.06	31.70	3.15	52,169.36	23.57	0.7435	1,231,412
2016	69,908.18	29.84	3.35	2,341.92	23.72	0.7949	55,571
2017	75,424.47	29.20	3.42	2,579.52	23.76	0.8137	61,373
2018	34,880.14	28.55	3.50	1,220.80	23.81	0.8340	29,089
2019	97,602.52	27.89	3.59	3,503.93	23.85	0.8552	83,465
2020	581,664.25	27.22	3.67	21,347.08	23.90	0.8780	510,719
2021	9,440,820.23	26.54	3.77	355,918.92	23.94	0.9020	8,515,903
2022	289,001.63	25.85	3.87	11,184.36	23.98	0.9277	268,095
2023	172,464.01	25.15	3.98	6,864.07	24.02	0.9551	164,715
	28,974,176.09			887,307.47			20,754,565
						23.39	
							COMPOSITE REMAINING LIFE, YEARS..



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POLK UNIT 3 INTERIM SURVIVOR CURVE.. IOWA 50-01 PROBABLE RETIREMENT YEAR.. 12-2052							
2002	29,914,349.88	37.75	2.65	792,730.27	22.94	0.6077	18,178,352
2013	1,656,170.06	31.70	3.15	52,169.36	23.57	0.7435	1,231,412
2016	137,266.77	29.84	3.35	4,598.44	23.72	0.7949	109,115
2017	87,810.22	29.20	3.42	3,003.11	23.76	0.8137	71,451
2018	90,391.08	28.55	3.50	3,163.69	23.81	0.8340	75,384
2019	45,014.37	27.89	3.59	1,616.02	23.85	0.8552	38,494
2021	213,536.23	26.54	3.77	8,050.32	23.94	0.9020	192,616
2022	43,587.12	25.85	3.87	1,686.82	23.98	0.9277	40,434
2023	61,398.49	25.15	3.98	2,443.66	24.02	0.9551	58,640
	32,249,524.22			869,461.69			19,995,898

COMPOSITE REMAINING LIFE, YEARS.. 23.00

POLK UNIT 4  
INTERIM SURVIVOR CURVE.. IOWA 50-01  
PROBABLE RETIREMENT YEAR.. 12-2052

2007	17,414,068.24	35.15	2.84	494,559.54	23.25	0.6615	11,518,535
2010	2,063,865.99	33.47	2.99	61,709.59	23.42	0.6997	1,444,149
2013	1,656,168.87	31.70	3.15	52,169.32	23.57	0.7435	1,231,411
2014	16,669.77	31.09	3.22	536.77	23.62	0.7597	12,665
2016	192,358.56	29.84	3.35	6,444.01	23.72	0.7949	152,908
2018	20,392.75	28.55	3.50	713.75	23.81	0.8340	17,007
2019	81,590.06	27.89	3.59	2,929.08	23.85	0.8552	69,772
2020	174,135.79	27.22	3.67	6,390.78	23.90	0.8780	152,896
2021	17,024.71	26.54	3.77	641.83	23.94	0.9020	15,357
2022	11,754.54	25.85	3.87	454.90	23.98	0.9277	10,904
2023	78,788.83	25.15	3.98	3,135.80	24.02	0.9551	75,249
	21,726,818.11			629,685.37			14,700,853

COMPOSITE REMAINING LIFE, YEARS.. 23.35

POLK UNIT 5  
INTERIM SURVIVOR CURVE.. IOWA 50-01  
PROBABLE RETIREMENT YEAR.. 12-2052

2007	17,104,994.84	35.15	2.84	485,781.85	23.25	0.6615	11,314,099
2008	125,559.91	34.60	2.89	3,628.68	23.31	0.6737	84,590
2010	647,181.75	33.47	2.99	19,350.73	23.42	0.6997	452,852

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POLK UNIT 5 INTERIM SURVIVOR CURVE.. IOWA 50-01 PROBABLE RETIREMENT YEAR.. 12-2052							
2013	1,658,828.56	31.70	3.15	52,253.10	23.57	0.7435	1,233,389
2016	125,000.00	29.84	3.35	4,187.50	23.72	0.7949	99,364
2021	135,648.84	26.54	3.77	5,113.96	23.94	0.9020	122,359
2022	27,992.36	25.85	3.87	1,083.30	23.98	0.9277	25,967
2023	17,541.76	25.15	3.98	698.16	24.02	0.9551	16,754
	19,842,748.02			572,097.28			13,349,374
	COMPOSITE REMAINING LIFE, YEARS..					23.33	

POLK UNIT 6 INTERIM SURVIVOR CURVE.. IOWA 50-01 PROBABLE RETIREMENT YEAR.. 12-2052							
2010	1,400.52	33.47	2.99	41.88	23.42	0.6997	980
2017	222,306,174.13	29.20	3.42	7,602,871.16	23.76	0.8137	180,890,534
2019	117,261.19	27.89	3.59	4,209.68	23.85	0.8552	100,276
2020	208,159.59	27.22	3.67	7,639.46	23.90	0.8780	182,770
2021	55,158.52	26.54	3.77	2,079.48	23.94	0.9020	49,755
2022	497,267.09	25.85	3.87	19,244.24	23.98	0.9277	461,295
2023	652,924.45	25.15	3.98	25,986.39	24.02	0.9551	623,589
2024	3,032,534.68	24.44	4.09	124,030.67	24.06	0.9845	2,985,379
	226,870,880.17			7,786,102.96			185,294,578
	COMPOSITE REMAINING LIFE, YEARS..					23.80	

MACDILL AIR FORCE BASE INTERIM SURVIVOR CURVE.. IOWA 50-01 PROBABLE RETIREMENT YEAR.. 12-2055							
2024	100.00	26.54	3.77	3.77	26.17	0.9861	99
	100.00			3.77			99
	COMPOSITE REMAINING LIFE, YEARS..					26.26	
	1,876,513,197.87			67,888,034.55			1,414,310,385
	COMPOSITE REMAINING LIFE, YEARS..					20.83	

TAMPA ELECTRIC COMPANY

ACCOUNT 343.10 PRIME MOVERS - CONTRACTUAL SERVICE AGREEMENTS

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)	
BAYSIDE COMMON								
INTERIM SURVIVOR CURVE.. IOWA 8-L0								
PROBABLE RETIREMENT YEAR.. 12-2049								
2008	11,717,078.51	8.00	12.50	1,464,634.81	2.59	0.3238	3,793,404	
2020	3,484,359.01	8.00	12.50	435,544.88	5.75	0.7188	2,504,383	
2023	13,636,857.08	8.00	12.50	1,704,607.14	7.03	0.8788	11,983,388	
	28,838,294.60			3,604,786.83			18,281,175	
	COMPOSITE REMAINING LIFE, YEARS..						5.07	
BAYSIDE UNIT 1								
INTERIM SURVIVOR CURVE.. IOWA 8-L0								
PROBABLE RETIREMENT YEAR.. 12-2038								
2008	6,897,334.29	8.00	12.50	862,166.79	2.59	0.3238	2,233,012	
2011	6,508,138.44	8.00	12.50	813,517.30	3.20	0.4000	2,603,255	
2017	32,128,875.30	7.98	12.53	4,025,748.08	4.71	0.5902	18,963,426	
2021	345,642.81	7.88	12.69	43,862.07	5.98	0.7589	262,301	
2023	10,131,126.66	7.75	12.90	1,306,915.34	6.76	0.8723	8,836,977	
	56,011,117.50			7,052,209.58			32,898,971	
	COMPOSITE REMAINING LIFE, YEARS..						4.67	
BAYSIDE UNIT 2								
INTERIM SURVIVOR CURVE.. IOWA 8-L0								
PROBABLE RETIREMENT YEAR.. 12-2038								
2012	17,323,030.10	8.00	12.50	2,165,378.76	3.42	0.4275	7,405,595	
2017	43,860,547.50	7.98	12.53	5,495,726.60	4.71	0.5902	25,887,811	
2023	10,564,014.74	7.75	12.90	1,362,757.90	6.76	0.8723	9,214,567	
	71,747,592.34			9,023,863.26			42,507,973	
	COMPOSITE REMAINING LIFE, YEARS..						4.71	

TAMPA ELECTRIC COMPANY

ACCOUNT 343.10 PRIME MOVERS - CONTRACTUAL SERVICE AGREEMENTS

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
BAYSIDE UNIT 3							
INTERIM SURVIVOR CURVE.. IOWA 8-L0							
PROBABLE RETIREMENT YEAR.. 12-2049							
2019	22,139.70	8.00	12.50	2,767.46	5.39	0.6738	14,917
2023	815.57	8.00	12.50	101.95	7.03	0.8788	717
	22,955.27			2,869.41			15,634
COMPOSITE REMAINING LIFE, YEARS..						5.45	
BAYSIDE UNIT 4							
INTERIM SURVIVOR CURVE.. IOWA 8-L0							
PROBABLE RETIREMENT YEAR.. 12-2049							
2019	20,321.57	8.00	12.50	2,540.20	5.39	0.6738	13,692
2020	22,234.32	8.00	12.50	2,779.29	5.75	0.7188	15,981
2023	34.34	8.00	12.50	4.29	7.03	0.8788	30
	42,590.23			5,323.78			29,703
COMPOSITE REMAINING LIFE, YEARS..						5.58	
BAYSIDE UNIT 5							
INTERIM SURVIVOR CURVE.. IOWA 8-L0							
PROBABLE RETIREMENT YEAR.. 12-2049							
2009	2,942,076.91	8.00	12.50	367,759.61	2.78	0.3475	1,022,372
2017	731,736.20	8.00	12.50	91,467.02	4.75	0.5938	434,468
2019	14,381.28	8.00	12.50	1,797.66	5.39	0.6738	9,689
2023	58,229.23	8.00	12.50	7,278.65	7.03	0.8788	51,169
	3,746,423.62			468,302.94			1,517,698
COMPOSITE REMAINING LIFE, YEARS..						3.24	

TAMPA ELECTRIC COMPANY

ACCOUNT 343.10 PRIME MOVERS - CONTRACTUAL SERVICE AGREEMENTS

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
BAYSIDE UNIT 6							
INTERIM SURVIVOR CURVE.. IOWA 8-L0							
PROBABLE RETIREMENT YEAR.. 12-2049							
2019	11,554.82	8.00	12.50	1,444.35	5.39	0.6738	7,785
2023	6.72	8.00	12.50	0.84	7.03	0.8788	6
	11,561.54			1,445.19			7,791
COMPOSITE REMAINING LIFE, YEARS..						5.39	
POLK UNIT 1 GASIFIER							
INTERIM SURVIVOR CURVE.. IOWA 8-L0							
PROBABLE RETIREMENT YEAR.. 12-2036							
2015	4,185,319.58	7.98	12.53	524,420.54	4.12	0.5163	2,160,839
2018	9,737,848.87	7.93	12.61	1,227,942.74	4.92	0.6204	6,041,654
2023	1,173,107.25	7.51	13.32	156,257.89	6.51	0.8668	1,016,896
	15,096,275.70			1,908,621.17			9,219,389
COMPOSITE REMAINING LIFE, YEARS..						4.83	
POLK UNIT 2							
INTERIM SURVIVOR CURVE.. IOWA 8-L0							
PROBABLE RETIREMENT YEAR.. 12-2052							
2016	2,347,058.84	8.00	12.50	293,382.36	4.45	0.5563	1,305,551
2020	4,698,741.51	8.00	12.50	587,342.69	5.75	0.7188	3,377,220
2023	42,319.09	8.00	12.50	5,289.89	7.03	0.8788	37,188
	7,088,119.44			886,014.94			4,719,959
COMPOSITE REMAINING LIFE, YEARS..						5.33	

TAMPA ELECTRIC COMPANY

ACCOUNT 343.10 PRIME MOVERS - CONTRACTUAL SERVICE AGREEMENTS

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
POLK UNIT 3							
INTERIM SURVIVOR CURVE.. IOWA 8-L0							
PROBABLE RETIREMENT YEAR.. 12-2052							
2016	515,306.84	8.00	12.50	64,413.36	4.45	0.5563	286,639
2021	5,623,730.66	8.00	12.50	702,966.33	6.13	0.7663	4,309,184
2023	11,722.89	8.00	12.50	1,465.36	7.03	0.8788	10,301
	6,150,760.39			768,845.05			4,606,124
COMPOSITE REMAINING LIFE, YEARS..						5.99	

POLK UNIT 4							
INTERIM SURVIVOR CURVE.. IOWA 8-L0							
PROBABLE RETIREMENT YEAR.. 12-2052							
2016	557,539.24	8.00	12.50	69,692.40	4.45	0.5563	310,131
2021	6,106,425.62	8.00	12.50	763,303.20	6.13	0.7663	4,679,049
2023	24,295.25	8.00	12.50	3,036.91	7.03	0.8788	21,349
	6,688,260.11			836,032.51			5,010,529
COMPOSITE REMAINING LIFE, YEARS..						5.99	

POLK UNIT 5							
INTERIM SURVIVOR CURVE.. IOWA 8-L0							
PROBABLE RETIREMENT YEAR.. 12-2052							
2020	5,375,842.95	8.00	12.50	671,980.37	5.75	0.7188	3,863,887
2023	4,768.65	8.00	12.50	596.08	7.03	0.8788	4,190
	5,380,611.60			672,576.45			3,868,077
COMPOSITE REMAINING LIFE, YEARS..						5.75	

MACDILL AIR FORCE BASE							
INTERIM SURVIVOR CURVE.. IOWA 8-L0							
PROBABLE RETIREMENT YEAR.. 12-2055							
2024	100.00	8.00	12.50	12.50	7.62	0.9525	95
	100.00			12.50			95
COMPOSITE REMAINING LIFE, YEARS..						7.60	

TAMPA ELECTRIC COMPANY

ACCOUNT 343.10 PRIME MOVERS - CONTRACTUAL SERVICE AGREEMENTS

CALCULATION OF COMPOSITE REMAINING LIFE  
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
MACDILL AIR FORCE BASE							
INTERIM SURVIVOR CURVE.. IOWA 8-L0							
PROBABLE RETIREMENT YEAR.. 12-2055							
	200,824,662.34			25,230,903.61			122,683,118
	COMPOSITE REMAINING LIFE, YEARS..						4.86

TAMPA ELECTRIC COMPANY

ACCOUNT 343.80 PRIME MOVERS

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
NO GROUP							
SURVIVOR CURVE.. IOWA 30-S3							
2015	4,813,293.49	30.00	3.33	160,282.67	20.52	0.6840	3,292,293
2016	2,252,892.20	30.00	3.33	75,021.31	21.51	0.7170	1,615,324
2017	23,662,739.09	30.00	3.33	787,969.21	22.50	0.7500	17,747,054
2018	89,759,711.24	30.00	3.33	2,988,998.38	23.50	0.7833	70,311,475
2019	160,368,677.79	30.00	3.33	5,340,276.97	24.50	0.8167	130,968,288
2020	79,919,874.73	30.00	3.33	2,661,331.83	25.50	0.8500	67,931,894
2021	89,644,732.16	30.00	3.33	2,985,169.58	26.50	0.8833	79,185,881
2022	200,988,610.10	30.00	3.33	6,692,920.72	27.50	0.9167	184,240,229
2023	317,579,486.17	30.00	3.33	10,575,396.89	28.50	0.9500	301,700,512
2024	141,492,432.93	30.00	3.33	4,711,698.02	29.50	0.9833	139,133,754
	1,110,482,449.90			36,979,065.58			996,126,704
						26.94	
COMPOSITE REMAINING LIFE, YEARS..							
DC MICRO GRID							
SURVIVOR CURVE.. IOWA 30-S3							
2022	903,932.32	30.00	3.33	30,100.95	27.50	0.9167	828,608
2023	25,562.42	30.00	3.33	851.23	28.50	0.9500	24,284
	929,494.74			30,952.18			852,892
						27.56	
COMPOSITE REMAINING LIFE, YEARS..							
	1,111,411,944.64			37,010,017.76			996,979,596
						26.94	
COMPOSITE REMAINING LIFE, YEARS..							



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TAMPA ELECTRIC COMPANY

ACCOUNT 345.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
BAYSIDE COMMON							
INTERIM SURVIVOR CURVE.. IOWA 55-S1							
PROBABLE RETIREMENT YEAR.. 12-2049							
1987	5,448.35	49.46	2.02	110.06	18.78	0.3797	2,069
1990	21,042.96	48.25	2.07	435.59	19.31	0.4002	8,422
1994	53,685.45	46.42	2.15	1,154.24	20.00	0.4309	23,130
1996	16,480.69	45.40	2.20	362.58	20.34	0.4480	7,384
1997	10,542.13	44.87	2.23	235.09	20.51	0.4571	4,819
1998	30,655.42	44.32	2.26	692.81	20.67	0.4664	14,297
1999	7,165.76	43.75	2.29	164.10	20.84	0.4763	3,413
2000	509,069.82	43.17	2.32	11,810.42	21.00	0.4865	247,637
2003	5,907,896.33	41.33	2.42	142,971.09	21.48	0.5197	3,070,452
2004	310,545.70	40.68	2.46	7,639.42	21.64	0.5320	165,198
2006	213,333.52	39.34	2.54	5,418.67	21.96	0.5582	119,085
2007	46,064.94	38.65	2.59	1,193.08	22.11	0.5721	26,352
2009	8,506,480.87	37.22	2.69	228,824.34	22.41	0.6021	5,121,752
2010	130,590.29	36.49	2.74	3,578.17	22.56	0.6183	80,737
2012	2,254,081.66	34.97	2.86	64,466.74	22.86	0.6537	1,473,493
2013	779,646.61	34.19	2.92	22,765.68	23.00	0.6727	524,476
2014	380,511.85	33.40	2.99	11,377.30	23.14	0.6928	263,622
2015	2,718,302.94	32.60	3.07	83,451.90	23.28	0.7141	1,941,167
2016	822,829.26	31.78	3.15	25,919.12	23.41	0.7366	606,121
2017	373,305.64	30.95	3.23	12,057.77	23.54	0.7606	283,929
2018	2,828,562.41	30.11	3.32	93,908.27	23.67	0.7861	2,223,589
2019	306,956.35	29.26	3.42	10,497.91	23.80	0.8134	249,678
2020	599,657.22	28.39	3.52	21,107.93	23.92	0.8426	505,241
2022	2,206,626.89	26.63	3.76	82,969.17	24.14	0.9065	2,000,307
2023	426,839.80	25.74	3.89	16,604.07	24.24	0.9417	401,964
	29,466,322.86			849,715.52			19,368,334
						22.79	
COMPOSITE REMAINING LIFE, YEARS..						22.79	

BAYSIDE UNIT 1  
INTERIM SURVIVOR CURVE.. IOWA 55-S1  
PROBABLE RETIREMENT YEAR.. 12-2038

1965	214,531.06	52.69	1.90	4,076.09	10.42	0.1978	42,426
1966	7,568.22	52.47	1.91	144.55	10.51	0.2003	1,516
1970	32,785.10	51.44	1.94	636.03	10.87	0.2113	6,928
1971	3,826.22	51.15	1.96	74.99	10.96	0.2143	820
1972	172.00	50.84	1.97	3.39	11.04	0.2172	37
1973	524.09	50.52	1.98	10.38	11.12	0.2201	115
1975	103,434.50	49.83	2.01	2,079.03	11.28	0.2264	23,414

**TAMPA ELECTRIC COMPANY  
2023 DEPRECIATION AND  
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TAMPA ELECTRIC COMPANY

ACCOUNT 345.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
BAYSIDE UNIT 1							
INTERIM SURVIVOR CURVE.. IOWA 55-S1							
PROBABLE RETIREMENT YEAR.. 12-2038							
1976	13,023.16	49.46	2.02	263.07	11.35	0.2295	2,989
1977	4,697.28	49.07	2.04	95.82	11.43	0.2329	1,094
1978	5,887.17	48.67	2.05	120.69	11.50	0.2363	1,391
1979	24,246.92	48.25	2.07	501.91	11.58	0.2400	5,819
1980	30,833.80	47.82	2.09	644.43	11.65	0.2436	7,512
1982	1,671.55	46.90	2.13	35.60	11.79	0.2514	420
1983	156,506.29	46.42	2.15	3,364.89	11.86	0.2555	39,986
1985	655.73	45.40	2.20	14.43	11.99	0.2641	173
1987	9,724.91	44.32	2.26	219.78	12.12	0.2735	2,659
1988	49,206.97	43.75	2.29	1,126.84	12.18	0.2784	13,699
1989	39,715.97	43.17	2.32	921.41	12.25	0.2838	11,270
1991	521,486.50	41.96	2.38	12,411.38	12.37	0.2948	153,734
1993	56,791.36	40.68	2.46	1,397.07	12.49	0.3070	17,437
1997	36,692.44	37.94	2.64	968.68	12.72	0.3353	12,302
1998	76,738.73	37.22	2.69	2,064.27	12.78	0.3434	26,349
2000	1,082,026.41	35.73	2.80	30,296.74	12.89	0.3608	390,352
2003	28,606,012.42	33.40	2.99	855,319.77	13.05	0.3907	11,176,941
2005	3,047.88	31.78	3.15	96.01	13.15	0.4138	1,261
2008	67,442.64	29.26	3.42	2,306.54	13.30	0.4546	30,656
2009	9,406.83	28.39	3.52	331.12	13.35	0.4702	4,423
2010	30,880.40	27.52	3.63	1,120.96	13.40	0.4869	15,036
2011	16,760.00	26.63	3.76	630.18	13.44	0.5047	8,459
2012	77,952.54	25.74	3.89	3,032.35	13.49	0.5241	40,854
2014	37,438.20	23.92	4.18	1,564.92	13.58	0.5677	21,255
2016	801,621.13	22.08	4.53	36,313.44	13.66	0.6187	495,931
2017	3,119,602.23	21.14	4.73	147,557.19	13.70	0.6481	2,021,689
2018	2,029,422.58	20.20	4.95	100,456.42	13.74	0.6802	1,380,413
2019	1,480,898.85	19.25	5.19	76,858.65	13.77	0.7153	1,059,317
2020	298,160.58	18.29	5.47	16,309.38	13.80	0.7545	224,965
2021	32,720.26	17.33	5.77	1,887.96	13.84	0.7986	26,131
2022	83,561.28	16.36	6.11	5,105.59	13.86	0.8472	70,792
2023	298,751.77	15.39	6.50	19,418.87	13.89	0.9025	269,632
	39,466,425.97			1,329,780.82			17,610,197
						13.24	
							COMPOSITE REMAINING LIFE, YEARS..

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TAMPA ELECTRIC COMPANY

ACCOUNT 345.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
BAYSIDE UNIT 2							
INTERIM SURVIVOR CURVE.. IOWA 55-S1							
PROBABLE RETIREMENT YEAR.. 12-2038							
1967	279,557.70	52.23	1.91	5,339.55	10.60	0.2030	56,736
1970	57,071.99	51.44	1.94	1,107.20	10.87	0.2113	12,060
1972	348.39	50.84	1.97	6.86	11.04	0.2172	76
1974	170,542.74	50.18	1.99	3,393.80	11.20	0.2232	38,065
1975	1,263.89	49.83	2.01	25.40	11.28	0.2264	286
1977	22,031.18	49.07	2.04	449.44	11.43	0.2329	5,132
1978	8,760.45	48.67	2.05	179.59	11.50	0.2363	2,070
1979	7,212.10	48.25	2.07	149.29	11.58	0.2400	1,731
1980	6,012.95	47.82	2.09	125.67	11.65	0.2436	1,465
1984	491.53	45.92	2.18	10.72	11.92	0.2596	128
1990	239,269.90	42.57	2.35	5,622.84	12.31	0.2892	69,190
1992	7,113.45	41.33	2.42	172.15	12.43	0.3008	2,139
2000	89,471.67	35.73	2.80	2,505.21	12.89	0.3608	32,278
2004	37,125,162.55	32.60	3.07	1,139,742.49	13.10	0.4018	14,918,375
2010	114,257.26	27.52	3.63	4,147.54	13.40	0.4869	55,634
2011	72,110.04	26.63	3.76	2,711.34	13.44	0.5047	36,393
2012	584,343.66	25.74	3.89	22,730.97	13.49	0.5241	306,249
2016	969,609.51	22.08	4.53	43,923.31	13.66	0.6187	599,859
2017	876,136.43	21.14	4.73	41,441.25	13.70	0.6481	567,789
2018	2,933,896.31	20.20	4.95	145,227.87	13.74	0.6802	1,995,636
2019	227,532.28	19.25	5.19	11,808.93	13.77	0.7153	162,758
2020	110,885.21	18.29	5.47	6,065.42	13.80	0.7545	83,664
2021	231,219.21	17.33	5.77	13,341.35	13.84	0.7986	184,656
2022	95,610.47	16.36	6.11	5,841.80	13.86	0.8472	81,000
2023	933,906.88	15.39	6.50	60,703.95	13.89	0.9025	842,879
2024	40,628.12	14.41	6.94	2,819.59	13.91	0.9653	39,218
	45,204,445.87			1,519,593.53			20,095,466
						13.22	
COMPOSITE REMAINING LIFE, YEARS..						13.22	

BAYSIDE UNIT 3  
INTERIM SURVIVOR CURVE.. IOWA 55-S1  
PROBABLE RETIREMENT YEAR.. 12-2049

2009	12,018,573.77	37.22	2.69	323,299.63	22.41	0.6021	7,236,383
2012	12,790.79	34.97	2.86	365.82	22.86	0.6537	8,361

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TAMPA ELECTRIC COMPANY

ACCOUNT 345.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)	
BAYSIDE UNIT 3								
INTERIM SURVIVOR CURVE.. IOWA 55-S1								
PROBABLE RETIREMENT YEAR.. 12-2049								
2018	1,921,369.41	30.11	3.32	63,789.46	23.67	0.7861	1,510,427	
2020	188,956.33	28.39	3.52	6,651.26	23.92	0.8426	159,205	
2021	12,125.75	27.52	3.63	440.16	24.03	0.8732	10,588	
	14,153,816.05			394,546.33			8,924,964	
	COMPOSITE REMAINING LIFE, YEARS..						22.62	

BAYSIDE UNIT 4								
INTERIM SURVIVOR CURVE.. IOWA 55-S1								
PROBABLE RETIREMENT YEAR.. 12-2049								
2009	3,926,306.50	37.22	2.69	105,617.64	22.41	0.6021	2,364,029	
2012	12,790.82	34.97	2.86	365.82	22.86	0.6537	8,361	
2018	102,358.54	30.11	3.32	3,398.30	23.67	0.7861	80,466	
2020	127,543.14	28.39	3.52	4,489.52	23.92	0.8426	107,461	
	4,168,999.00			113,871.28			2,560,317	
	COMPOSITE REMAINING LIFE, YEARS..						22.48	

BAYSIDE UNIT 5								
INTERIM SURVIVOR CURVE.. IOWA 55-S1								
PROBABLE RETIREMENT YEAR.. 12-2049								
2009	10,105,670.04	37.22	2.69	271,842.52	22.41	0.6021	6,084,624	
2012	12,790.82	34.97	2.86	365.82	22.86	0.6537	8,361	
2016	15,081.00	31.78	3.15	475.05	23.41	0.7366	11,109	
2020	203,516.29	28.39	3.52	7,163.77	23.92	0.8426	171,473	
2021	49,080.04	27.52	3.63	1,781.61	24.03	0.8732	42,856	
	10,386,138.19			281,628.77			6,318,423	
	COMPOSITE REMAINING LIFE, YEARS..						22.44	

BAYSIDE UNIT 6							
INTERIM SURVIVOR CURVE.. IOWA 55-S1							
PROBABLE RETIREMENT YEAR.. 12-2049							
2009	14,159,416.41	37.22	2.69	380,888.30	22.41	0.6021	8,525,385
2012	12,790.82	34.97	2.86	365.82	22.86	0.6537	8,361

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YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)	
BAYSIDE UNIT 6								
INTERIM SURVIVOR CURVE.. IOWA 55-S1								
PROBABLE RETIREMENT YEAR.. 12-2049								
2015	3,932.00	32.60	3.07	120.71	23.28	0.7141	2,808	
2020	149,374.85	28.39	3.52	5,257.99	23.92	0.8426	125,856	
2022	1,093.47	26.63	3.76	41.11	24.14	0.9065	991	
	14,326,607.55			386,673.93			8,663,401	
	COMPOSITE REMAINING LIFE, YEARS..						22.40	
BIG BEND UNIT 1								
INTERIM SURVIVOR CURVE.. IOWA 55-S1								
PROBABLE RETIREMENT YEAR.. 12-2057								
1970	65,718.00	54.58	1.83	1,202.64	17.03	0.3120	20,505	
1998	7,080.07	48.25	2.07	146.56	25.05	0.5192	3,676	
2001	21,598.04	46.90	2.13	460.04	25.85	0.5512	11,904	
2017	38,595.42	37.22	2.69	1,038.22	29.84	0.8017	30,943	
2022	402,246.12	33.40	2.99	12,027.16	30.91	0.9255	372,259	
2023	11,723.48	32.60	3.07	359.91	31.10	0.9540	11,184	
	546,961.13			15,234.53			450,471	
	COMPOSITE REMAINING LIFE, YEARS..						29.57	
BIG BEND UNIT 4								
INTERIM SURVIVOR CURVE.. IOWA 55-S1								
PROBABLE RETIREMENT YEAR.. 12-2049								
2009	14,690,401.83	37.22	2.69	395,171.81	22.41	0.6021	8,845,091	
2013	27,150.97	34.19	2.92	792.81	23.00	0.6727	18,265	
2015	19,300.55	32.60	3.07	592.53	23.28	0.7141	13,783	
2018	37,293.10	30.11	3.32	1,238.13	23.67	0.7861	29,317	
2020	406,303.80	28.39	3.52	14,301.89	23.92	0.8426	342,331	
2023	76,058.22	25.74	3.89	2,958.66	24.24	0.9417	71,626	
	15,256,508.47			415,055.83			9,320,413	
	COMPOSITE REMAINING LIFE, YEARS..						22.46	

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CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
POLK COMMON							
INTERIM SURVIVOR CURVE.. IOWA 55-S1							
PROBABLE RETIREMENT YEAR.. 12-2052							
1996	1,585,873.39	46.90	2.13	33,779.10	22.05	0.4702	745,598
2009	109,721.87	39.34	2.54	2,786.94	24.59	0.6251	68,583
2010	179,900.11	38.65	2.59	4,659.41	24.78	0.6411	115,341
2011	436,249.41	37.94	2.64	11,516.98	24.96	0.6579	287,000
2012	31,014.18	37.22	2.69	834.28	25.14	0.6754	20,948
2015	2,974,624.32	34.97	2.86	85,074.26	25.67	0.7341	2,183,553
2016	15,318.28	34.19	2.92	447.29	25.84	0.7558	11,577
2017	8,547,148.31	33.40	2.99	255,559.73	26.00	0.7784	6,653,442
2019	9,063.40	31.78	3.15	285.50	26.32	0.8282	7,506
2020	440,379.81	30.95	3.23	14,224.27	26.47	0.8553	376,635
2022	120,933.30	29.26	3.42	4,135.92	26.76	0.9146	110,601
2023	68,782.06	28.39	3.52	2,421.13	26.89	0.9472	65,148
	14,519,008.44			415,724.81			10,645,932
						25.61	
COMPOSITE REMAINING LIFE, YEARS..						25.61	

POLK UNIT 1 GASIFIER  
INTERIM SURVIVOR CURVE.. IOWA 55-S1  
PROBABLE RETIREMENT YEAR.. 12-2036

1996	49,322,924.08	37.22	2.69	1,326,786.66	11.04	0.2966	14,629,673
1997	222,966.82	36.49	2.74	6,109.29	11.08	0.3036	67,702
1998	443,476.76	35.73	2.80	12,417.35	11.12	0.3112	138,019
1999	51,019.09	34.97	2.86	1,459.15	11.16	0.3191	16,282
2000	27,503.33	34.19	2.92	803.10	11.20	0.3276	9,010
2001	114,886.23	33.40	2.99	3,435.10	11.24	0.3365	38,663
2002	88,684.76	32.60	3.07	2,722.62	11.28	0.3460	30,686
2003	155,511.74	31.78	3.15	4,898.62	11.32	0.3562	55,393
2004	153,727.20	30.95	3.23	4,965.39	11.36	0.3670	56,424
2005	554,721.88	30.11	3.32	18,416.77	11.40	0.3786	210,023
2006	446,074.65	29.26	3.42	15,255.75	11.44	0.3910	174,406
2007	35,978.75	28.39	3.52	1,266.45	11.47	0.4040	14,536
2008	148,353.37	27.52	3.63	5,385.23	11.51	0.4182	62,047
2009	390,477.19	26.63	3.76	14,681.94	11.54	0.4334	169,213
2010	156,816.33	25.74	3.89	6,100.16	11.58	0.4499	70,549
2011	154,635.43	24.84	4.03	6,231.81	11.61	0.4674	72,275
2013	840,124.84	23.00	4.35	36,545.43	11.68	0.5078	426,641
2014	255,377.68	22.08	4.53	11,568.61	11.71	0.5303	135,437
2015	556,330.03	21.14	4.73	26,314.41	11.74	0.5554	308,958
2016	364,273.37	20.20	4.95	18,031.53	11.77	0.5827	212,251

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TAMPA ELECTRIC COMPANY

ACCOUNT 345.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCUMULATED AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
POLK UNIT 1 GASIFIER							
INTERIM SURVIVOR CURVE.. IOWA 55-S1							
PROBABLE RETIREMENT YEAR.. 12-2036							
2017	417,496.13	19.25	5.19	21,668.05	11.80	0.6130	255,921
2018	1,620,101.27	18.29	5.47	88,619.54	11.82	0.6463	1,046,990
2019	1,234,502.69	17.33	5.77	71,230.81	11.85	0.6838	844,141
2020	188,730.91	16.36	6.11	11,531.46	11.87	0.7256	136,934
2021	1,481,277.60	15.39	6.50	96,283.04	11.90	0.7732	1,145,368
2022	1,112,023.33	14.41	6.94	77,174.42	11.92	0.8272	919,866
2023	10,851.27	13.43	7.45	808.42	11.93	0.8883	9,639
	60,548,846.73			1,890,711.11			21,257,047

COMPOSITE REMAINING LIFE, YEARS.. 11.24

POLK UNIT 2  
INTERIM SURVIVOR CURVE.. IOWA 55-S1  
PROBABLE RETIREMENT YEAR.. 12-2052

2000	16,045,009.53	44.87	2.23	357,803.71	22.85	0.5093	8,170,921
2010	34,485.78	38.65	2.59	893.18	24.78	0.6411	22,110
2014	31,782.35	35.73	2.80	889.91	25.50	0.7137	22,683
2015	35,849.66	34.97	2.86	1,025.30	25.67	0.7341	26,316
2016	44,065.90	34.19	2.92	1,286.72	25.84	0.7558	33,304
2017	255,293.72	33.40	2.99	7,633.28	26.00	0.7784	198,731
2018	379,086.35	32.60	3.07	11,637.95	26.17	0.8028	304,315
2019	846,645.71	31.78	3.15	26,669.34	26.32	0.8282	701,184
2020	470,224.01	30.95	3.23	15,188.24	26.47	0.8553	402,159
2021	1,023,924.60	30.11	3.32	33,994.30	26.62	0.8841	905,241
2023	41,428.77	28.39	3.52	1,458.29	26.89	0.9472	39,240
	19,207,796.38			458,480.22			10,826,204

COMPOSITE REMAINING LIFE, YEARS.. 23.61

POLK UNIT 3  
INTERIM SURVIVOR CURVE.. IOWA 55-S1  
PROBABLE RETIREMENT YEAR.. 12-2052

2002	8,790,231.89	43.75	2.29	201,296.31	23.25	0.5314	4,671,393
2010	54,538.69	38.65	2.59	1,412.55	24.78	0.6411	34,967
2014	17,079.13	35.73	2.80	478.22	25.50	0.7137	12,189
2017	59,918.23	33.40	2.99	1,791.56	26.00	0.7784	46,643
2018	9,561.02	32.60	3.07	293.52	26.17	0.8028	7,675

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POLK UNIT 3								
INTERIM SURVIVOR CURVE.. IOWA 55-S1								
PROBABLE RETIREMENT YEAR.. 12-2052								
2019	24,728.00	31.78	3.15	778.93	26.32	0.8282	20,479	
2020	42,237.01	30.95	3.23	1,364.26	26.47	0.8553	36,123	
2022	68,390.10	29.26	3.42	2,338.94	26.76	0.9146	62,547	
2023	59,056.56	28.39	3.52	2,078.79	26.89	0.9472	55,936	
	9,125,740.63			211,833.08			4,947,952	
	COMPOSITE REMAINING LIFE, YEARS..						23.36	

POLK UNIT 4								
INTERIM SURVIVOR CURVE.. IOWA 55-S1								
PROBABLE RETIREMENT YEAR.. 12-2052								
2007	5,403,636.45	40.68	2.46	132,929.46	24.22	0.5954	3,217,217	
2011	5,206.95	37.94	2.64	137.46	24.96	0.6579	3,426	
2012	30,025.78	37.22	2.69	807.69	25.14	0.6754	20,281	
2017	17,040.13	33.40	2.99	509.50	26.00	0.7784	13,265	
2018	76,241.27	32.60	3.07	2,340.61	26.17	0.8028	61,203	
2019	30,859.77	31.78	3.15	972.08	26.32	0.8282	25,558	
2020	10,642.78	30.95	3.23	343.76	26.47	0.8553	9,102	
2022	13,094.30	29.26	3.42	447.83	26.76	0.9146	11,976	
	5,586,747.43			138,488.39			3,362,028	
	COMPOSITE REMAINING LIFE, YEARS..						24.28	

POLK UNIT 5								
INTERIM SURVIVOR CURVE.. IOWA 55-S1								
PROBABLE RETIREMENT YEAR.. 12-2052								
2007	5,374,743.18	40.68	2.46	132,218.68	24.22	0.5954	3,200,015	
2016	20,450.20	34.19	2.92	597.15	25.84	0.7558	15,456	
2017	60,300.50	33.40	2.99	1,802.98	26.00	0.7784	46,940	
2018	9,561.02	32.60	3.07	293.52	26.17	0.8028	7,675	
2022	6,562.20	29.26	3.42	224.43	26.76	0.9146	6,002	
	5,471,617.10			135,136.76			3,276,088	
	COMPOSITE REMAINING LIFE, YEARS..						24.24	



TAMPA ELECTRIC COMPANY

ACCOUNT 345.00 ACCESSORY ELECTRIC EQUIPMENT

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YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
POLK UNIT 6							
INTERIM SURVIVOR CURVE.. IOWA 55-S1							
PROBABLE RETIREMENT YEAR.. 12-2052							
2017	18,191,494.25	33.40	2.99	543,925.68	26.00	0.7784	14,160,987
2018	147,100.76	32.60	3.07	4,515.99	26.17	0.8028	118,087
	18,338,595.01			548,441.67			14,279,074
						26.04	
COMPOSITE REMAINING LIFE, YEARS..							26.04
MACDILL AIR FORCE BASE							
INTERIM SURVIVOR CURVE.. IOWA 55-S1							
PROBABLE RETIREMENT YEAR.. 12-2055							
2024	100.00	30.11	3.32	3.32	29.61	0.9834	98
	100.00			3.32			98
						29.52	
COMPOSITE REMAINING LIFE, YEARS..							29.52
	305,774,676.81			9,104,919.90			161,906,409
						17.78	
COMPOSITE REMAINING LIFE, YEARS..							17.78

TAMPA ELECTRIC COMPANY

ACCOUNT 345.80 ACCESSORY ELECTRIC EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
NO GROUP							
SURVIVOR CURVE.. IOWA 30-S3							
2015	481,859.31	30.00	3.33	16,045.92	20.52	0.6840	329,592
2016	605,309.85	30.00	3.33	20,156.82	21.51	0.7170	434,007
2017	7,180,129.66	30.00	3.33	239,098.32	22.50	0.7500	5,385,097
2018	31,127,974.77	30.00	3.33	1,036,561.56	23.50	0.7833	24,383,476
2019	69,036,525.76	30.00	3.33	2,298,916.31	24.50	0.8167	56,380,059
2020	54,002,251.13	30.00	3.33	1,798,274.96	25.50	0.8500	45,901,913
2021	24,503,296.55	30.00	3.33	815,959.78	26.50	0.8833	21,644,497
2022	78,654,407.28	30.00	3.33	2,619,191.76	27.50	0.9167	72,100,136
2023	1,706,873.66	30.00	3.33	56,838.89	28.50	0.9500	1,621,530
	267,298,627.97			8,901,044.32			228,180,307
						25.64	
	267,298,627.97			8,901,044.32			228,180,307
						25.64	

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ACCOUNT 346.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)	
BAYSIDE COMMON								
INTERIM SURVIVOR CURVE.. IOWA 35-L2								
PROBABLE RETIREMENT YEAR.. 12-2049								
1967	4,728.18	34.99	2.86	135.23	8.05	0.2301	1,088	
1970	13,236.00	34.99	2.86	378.55	8.70	0.2486	3,291	
1971	2,793.70	34.98	2.86	79.90	8.92	0.2550	712	
1972	2,120.96	34.98	2.86	60.66	9.14	0.2613	554	
1973	7,483.17	34.97	2.86	214.02	9.36	0.2677	2,003	
1974	330.68	34.96	2.86	9.46	9.57	0.2737	91	
1975	59,979.22	34.96	2.86	1,715.41	9.79	0.2800	16,796	
1976	1,027.98	34.94	2.86	29.40	10.00	0.2862	294	
1978	1,946.25	34.92	2.86	55.66	10.41	0.2981	580	
1981	171,291.27	34.86	2.87	4,916.06	11.01	0.3158	54,099	
1983	4,101.63	34.80	2.87	117.72	11.38	0.3270	1,341	
1985	428,720.27	34.72	2.88	12,347.14	11.72	0.3376	144,719	
1986	3,590.50	34.68	2.88	103.41	11.89	0.3429	1,231	
1987	50,070.93	34.63	2.89	1,447.05	12.05	0.3480	17,423	
1989	6,770.44	34.51	2.90	196.34	12.36	0.3582	2,425	
1991	33,073.98	34.36	2.91	962.45	12.65	0.3682	12,177	
1995	4,308.71	33.97	2.94	126.68	13.25	0.3901	1,681	
2000	58,129.69	33.24	3.01	1,749.70	14.17	0.4263	24,780	
2003	3,683,998.63	32.66	3.06	112,730.36	14.92	0.4568	1,682,961	
2004	281,207.43	32.43	3.08	8,661.19	15.21	0.4690	131,889	
2005	26,355.68	32.19	3.11	819.66	15.52	0.4821	12,707	
2006	34,310.58	31.93	3.13	1,073.92	15.86	0.4967	17,042	
2007	23,322.62	31.66	3.16	736.99	16.22	0.5123	11,949	
2008	401,781.14	31.37	3.19	12,816.82	16.61	0.5295	212,739	
2009	1,048,456.54	31.06	3.22	33,760.30	17.01	0.5477	574,187	
2010	1,349,200.61	30.73	3.25	43,849.02	17.44	0.5675	765,698	
2011	153,722.34	30.37	3.29	5,057.46	17.88	0.5887	90,502	
2012	1,748,308.65	30.00	3.33	58,218.68	18.32	0.6107	1,067,640	
2013	132,088.89	29.61	3.38	4,464.60	18.77	0.6339	83,732	
2015	166,767.34	28.74	3.48	5,803.50	19.65	0.6837	114,022	
2016	145,968.28	28.28	3.54	5,167.28	20.08	0.7100	103,643	
2017	430,696.24	27.78	3.60	15,505.06	20.50	0.7379	317,828	
2018	60,633.26	27.26	3.67	2,225.24	20.91	0.7671	46,509	
2019	184,498.60	26.71	3.74	6,900.25	21.31	0.7978	147,199	
2020	133,926.20	26.14	3.83	5,129.37	21.69	0.8298	111,127	
2021	81,966.04	25.53	3.92	3,213.07	22.06	0.8641	70,825	
2022	325,177.06	24.90	4.02	13,072.12	22.41	0.9000	292,659	
2023	37,543.57	24.23	4.13	1,550.55	22.74	0.9385	35,235	
	11,303,633.26			365,400.28			6,175,378	
	COMPOSITE REMAINING LIFE, YEARS..					16.90		

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YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
BAYSIDE UNIT 1							
INTERIM SURVIVOR CURVE.. IOWA 35-L2							
PROBABLE RETIREMENT YEAR.. 12-2038							
1965	11,501.00	34.94	2.86	328.93	6.90	0.1975	2,271
1975	11,878.50	34.68	2.88	342.10	8.20	0.2365	2,809
1979	3,335.27	34.44	2.90	96.72	8.63	0.2506	836
1991	2,446.02	32.87	3.04	74.36	9.54	0.2902	710
1993	48,655.26	32.43	3.08	1,498.58	9.67	0.2982	14,508
2003	1,074,889.89	29.19	3.43	36,868.72	10.66	0.3652	392,539
2021	22,999.27	17.05	5.87	1,350.06	13.56	0.7953	18,292
	1,175,705.21			40,559.47			431,965
						10.65	
COMPOSITE REMAINING LIFE, YEARS..							
BAYSIDE UNIT 2							
INTERIM SURVIVOR CURVE.. IOWA 35-L2							
PROBABLE RETIREMENT YEAR.. 12-2038							
1967	29,524.00	34.92	2.86	844.39	7.18	0.2056	6,070
1974	40,988.50	34.72	2.88	1,180.47	8.08	0.2327	9,539
1979	6,670.52	34.44	2.90	193.45	8.63	0.2506	1,671
1990	9,860.13	33.06	3.02	297.78	9.48	0.2868	2,827
2004	1,350,612.07	28.74	3.48	47,001.30	10.82	0.3765	508,478
2016	6,900.00	21.29	4.70	324.30	13.00	0.6106	4,213
2017	7,192.28	20.49	4.88	350.98	13.14	0.6413	4,612
2018	3,844.85	19.66	5.09	195.70	13.26	0.6745	2,593
	1,455,592.35			50,388.37			540,003
						10.72	
COMPOSITE REMAINING LIFE, YEARS..							
BAYSIDE UNIT 3							
INTERIM SURVIVOR CURVE.. IOWA 35-L2							
PROBABLE RETIREMENT YEAR.. 12-2049							
2009	904.61	31.06	3.22	29.13	17.01	0.5477	495
	904.61			29.13			495
						16.99	
COMPOSITE REMAINING LIFE, YEARS..							

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BAYSIDE UNIT 4 INTERIM SURVIVOR CURVE.. IOWA 35-L2 PROBABLE RETIREMENT YEAR.. 12-2049								
2009	904.61	31.06	3.22	29.13	17.01	0.5477	495	
	904.61			29.13			495	
	COMPOSITE REMAINING LIFE, YEARS..						16.99	
BAYSIDE UNIT 6 INTERIM SURVIVOR CURVE.. IOWA 35-L2 PROBABLE RETIREMENT YEAR.. 12-2049								
2009	11,736.48	31.06	3.22	377.91	17.01	0.5477	6,427	
	11,736.48			377.91			6,427	
	COMPOSITE REMAINING LIFE, YEARS..						17.01	
BIG BEND UNIT 1 INTERIM SURVIVOR CURVE.. IOWA 35-L2 PROBABLE RETIREMENT YEAR.. 12-2057								
1970	296,561.72	35.00	2.86	8,481.67	8.81	0.2517	74,648	
1975	850.29	34.99	2.86	24.32	10.01	0.2861	243	
1976	6,331.00	34.99	2.86	181.07	10.25	0.2929	1,855	
1980	4,782.92	34.98	2.86	136.79	11.21	0.3205	1,533	
	308,525.93			8,823.85			78,279	
	COMPOSITE REMAINING LIFE, YEARS..						8.87	
BIG BEND UNIT 4 INTERIM SURVIVOR CURVE.. IOWA 35-L2 PROBABLE RETIREMENT YEAR.. 12-2049								
2009	477,024.50	31.06	3.22	15,360.19	17.01	0.5477	261,242	
2012	26,032.63	30.00	3.33	866.89	18.32	0.6107	15,897	
2013	7,607.58	29.61	3.38	257.14	18.77	0.6339	4,823	
	510,664.71			16,484.22			281,962	
	COMPOSITE REMAINING LIFE, YEARS..						17.10	

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POLK COMMON							
INTERIM SURVIVOR CURVE.. IOWA 35-L2							
PROBABLE RETIREMENT YEAR.. 12-2052							
1996	203,516.96	34.18	2.93	5,963.05	13.96	0.4084	83,122
2011	421,617.97	31.37	3.19	13,449.61	18.92	0.6031	254,286
2014	7,113.05	30.37	3.29	234.02	20.43	0.6727	4,785
2015	7,289.80	30.00	3.33	242.75	20.93	0.6977	5,086
2017	142,620.00	29.19	3.43	4,891.87	21.92	0.7509	107,099
2018	55,979.44	28.74	3.48	1,948.08	22.40	0.7794	43,630
2023	421,370.56	26.14	3.83	16,138.49	24.64	0.9426	397,192
	1,259,507.78			42,867.87			895,200
						20.88	
COMPOSITE REMAINING LIFE, YEARS..							
POLK UNIT 1 GASIFIER							
INTERIM SURVIVOR CURVE.. IOWA 35-L2							
PROBABLE RETIREMENT YEAR.. 12-2036							
1996	3,525,504.04	31.06	3.22	113,521.23	8.92	0.2872	1,012,490
1998	46,822.51	30.37	3.29	1,540.46	9.06	0.2983	13,968
2002	73,090.76	28.74	3.48	2,543.56	9.43	0.3281	23,982
2004	32,212.69	27.78	3.60	1,159.66	9.67	0.3481	11,213
2006	312,750.00	26.71	3.74	11,696.85	9.94	0.3722	116,390
2007	34,456.71	26.14	3.83	1,319.69	10.09	0.3860	13,300
2008	165,120.70	25.53	3.92	6,472.73	10.24	0.4011	66,230
2010	5,970.95	24.23	4.13	246.60	10.56	0.4358	2,602
2011	63,993.75	23.54	4.25	2,719.73	10.71	0.4550	29,115
2013	328,567.95	22.07	4.53	14,884.13	11.00	0.4984	163,762
2014	298,077.99	21.29	4.70	14,009.67	11.13	0.5228	155,829
2015	304,363.78	20.49	4.88	14,852.95	11.24	0.5486	166,962
2017	97,329.99	18.81	5.32	5,177.96	11.44	0.6082	59,195
2018	413,270.19	17.94	5.57	23,019.15	11.53	0.6427	265,609
2019	162,365.33	17.05	5.87	9,530.84	11.60	0.6804	110,465
2022	445,572.73	14.28	7.00	31,190.09	11.78	0.8249	367,566
2023	7,311.91	13.33	7.50	548.39	11.83	0.8875	6,489
	6,316,781.98			254,433.69			2,585,167
						10.16	
COMPOSITE REMAINING LIFE, YEARS..							

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POLK UNIT 2								
INTERIM SURVIVOR CURVE.. IOWA 35-L2								
PROBABLE RETIREMENT YEAR.. 12-2052								
2000	173,209.91	33.71	2.97	5,144.33	14.81	0.4393	76,098	
	173,209.91			5,144.33			76,098	
	COMPOSITE REMAINING LIFE, YEARS..						14.79	
POLK UNIT 3								
INTERIM SURVIVOR CURVE.. IOWA 35-L2								
PROBABLE RETIREMENT YEAR.. 12-2052								
2002	432,910.42	33.41	2.99	12,944.02	15.34	0.4591	198,766	
	432,910.42			12,944.02			198,766	
	COMPOSITE REMAINING LIFE, YEARS..						15.36	
POLK UNIT 6								
INTERIM SURVIVOR CURVE.. IOWA 35-L2								
PROBABLE RETIREMENT YEAR.. 12-2052								
2017	141,626.41	29.19	3.43	4,857.79	21.92	0.7509	106,353	
	141,626.41			4,857.79			106,353	
	COMPOSITE REMAINING LIFE, YEARS..						21.89	
MACDILL AIR FORCE BASE								
INTERIM SURVIVOR CURVE.. IOWA 35-L2								
PROBABLE RETIREMENT YEAR.. 12-2055								
2024	100.00	27.26	3.67	3.67	26.76	0.9817	98	
	100.00			3.67			98	
	COMPOSITE REMAINING LIFE, YEARS..						26.70	
	23,091,803.66			802,343.73			11,376,686	
	COMPOSITE REMAINING LIFE, YEARS..						14.18	

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ACCOUNT 348.00 ENERGY STORAGE EQUIPMENT

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NO GROUP SURVIVOR CURVE.. IOWA 10-S3							
2020	8,946,382.71	10.00	10.00	894,638.27	5.56	0.5560	4,974,189
2023	1,540,481.83	10.00	10.00	154,048.18	8.50	0.8500	1,309,410
2024	19,027,046.84	10.00	10.00	1,902,704.68	9.50	0.9500	18,075,694
	29,513,911.38			2,951,391.13			24,359,293
	COMPOSITE REMAINING LIFE, YEARS..						8.25
DC MICRO GRID SURVIVOR CURVE.. IOWA 10-S3							
2022	9,004.16	10.00	10.00	900.42	7.50	0.7500	6,753
2023	130.34	10.00	10.00	13.03	8.50	0.8500	111
	9,134.50			913.45			6,864
	COMPOSITE REMAINING LIFE, YEARS..						7.51
MACDILL AIR FORCE BASE INTERIM SURVIVOR CURVE.. IOWA 10-S3 PROBABLE RETIREMENT YEAR.. 12-2055							
2024	100.00	10.00	10.00	10.00	9.50	0.9500	95
	100.00			10.00			95
	COMPOSITE REMAINING LIFE, YEARS..						9.50
	29,523,145.88			2,952,314.58			24,366,252
	COMPOSITE REMAINING LIFE, YEARS..						8.25



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ACCOUNT 350.01 LAND RIGHTS

CALCULATION OF COMPOSITE REMAINING LIFE  
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YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 75-S4							
1919	641,494.48	75.00	1.33	8,531.88	3.55	0.0473	30,362
1925	38,839.29	75.00	1.33	516.56	4.44	0.0592	2,299
1938	247.25	75.00	1.33	3.29	7.00	0.0933	23
1940	65.60	75.00	1.33	0.87	7.50	0.1000	7
1943	1,102.52	75.00	1.33	14.66	8.33	0.1111	122
1944	3,204.48	75.00	1.33	42.62	8.63	0.1151	369
1946	4,620.30	75.00	1.33	61.45	9.26	0.1235	570
1949	2,062.56	75.00	1.33	27.43	10.30	0.1373	283
1951	4,361.42	75.00	1.33	58.01	11.07	0.1476	644
1952	94,232.08	75.00	1.33	1,253.29	11.48	0.1531	14,424
1953	68,649.47	75.00	1.33	913.04	11.90	0.1587	10,893
1954	9,811.55	75.00	1.33	130.49	12.34	0.1645	1,614
1955	22,853.98	75.00	1.33	303.96	12.80	0.1707	3,900
1956	338,268.32	75.00	1.33	4,498.97	13.27	0.1769	59,850
1957	1,524.33	75.00	1.33	20.27	13.76	0.1835	280
1958	16,930.05	75.00	1.33	225.17	14.28	0.1904	3,223
1959	51,719.95	75.00	1.33	687.88	14.81	0.1975	10,213
1960	35,237.54	75.00	1.33	468.66	15.37	0.2049	7,221
1961	3,863.94	75.00	1.33	51.39	15.94	0.2125	821
1962	326.57	75.00	1.33	4.34	16.54	0.2205	72
1963	467,036.14	75.00	1.33	6,211.58	17.16	0.2288	106,858
1964	66,099.87	75.00	1.33	879.13	17.80	0.2373	15,687
1965	20,366.17	75.00	1.33	270.87	18.46	0.2461	5,013
1966	23,185.26	75.00	1.33	308.36	19.14	0.2552	5,917
1967	1,227.47	75.00	1.33	16.33	19.85	0.2647	325
1968	45,964.73	75.00	1.33	611.33	20.58	0.2744	12,613
1969	56,360.30	75.00	1.33	749.59	21.32	0.2843	16,022
1970	13,016.17	75.00	1.33	173.12	22.09	0.2945	3,834
1971	256,194.85	75.00	1.33	3,407.39	22.88	0.3051	78,157
1972	20,422.73	75.00	1.33	271.62	23.69	0.3159	6,451
1973	170,978.90	75.00	1.33	2,274.02	24.52	0.3269	55,898
1974	52,380.25	75.00	1.33	696.66	25.37	0.3383	17,719
1975	27,302.91	75.00	1.33	363.13	26.23	0.3497	9,549
1976	43,799.14	75.00	1.33	582.53	27.11	0.3615	15,832
1977	21,257.06	75.00	1.33	282.72	28.01	0.3735	7,939
1978	14,741.33	75.00	1.33	196.06	28.92	0.3856	5,684
1979	1,655.58	75.00	1.33	22.02	29.84	0.3979	659
1980	5,666.00	75.00	1.33	75.36	30.78	0.4104	2,325
1981	42,181.93	75.00	1.33	561.02	31.72	0.4229	17,840
1982	7,594.36	75.00	1.33	101.00	32.67	0.4356	3,308
1983	132,691.95	75.00	1.33	1,764.80	33.64	0.4485	59,516
1984	27,201.35	75.00	1.33	361.78	34.60	0.4613	12,549
1985	72,719.63	75.00	1.33	967.17	35.58	0.4744	34,498
1986	24,344.17	75.00	1.33	323.78	36.56	0.4875	11,867

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RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)	
SURVIVOR CURVE.. IOWA 75-S4								
1987	98,443.87	75.00	1.33	1,309.30	37.54	0.5005	49,274	
1988	22,903.11	75.00	1.33	304.61	38.53	0.5137	11,766	
1989	136,473.35	75.00	1.33	1,815.10	39.52	0.5269	71,912	
1990	27,160.44	75.00	1.33	361.23	40.52	0.5403	14,674	
1991	523,966.08	75.00	1.33	6,968.75	41.51	0.5535	290,000	
1992	19,722.94	75.00	1.33	262.32	42.51	0.5668	11,179	
1993	581,842.48	75.00	1.33	7,738.50	43.51	0.5801	337,544	
1994	494,844.82	75.00	1.33	6,581.44	44.50	0.5933	293,606	
1995	798,387.22	75.00	1.33	10,618.55	45.50	0.6067	484,358	
1996	523,005.39	75.00	1.33	6,955.97	46.50	0.6200	324,263	
1997	80,805.47	75.00	1.33	1,074.71	47.50	0.6333	51,177	
1998	73,662.46	75.00	1.33	979.71	48.50	0.6467	47,635	
1999	18,717.29	75.00	1.33	248.94	49.50	0.6600	12,353	
2000	27,772.04	75.00	1.33	369.37	50.50	0.6733	18,700	
2001	11,135.10	75.00	1.33	148.10	51.50	0.6867	7,646	
2002	29,607.41	75.00	1.33	393.78	52.50	0.7000	20,725	
2003	1,338,597.04	75.00	1.33	17,803.34	53.50	0.7133	954,861	
2004	778,124.83	75.00	1.33	10,349.06	54.50	0.7267	565,440	
2006	15,000.00	75.00	1.33	199.50	56.50	0.7533	11,300	
2008	663,443.62	75.00	1.33	8,823.80	58.50	0.7800	517,486	
2009	1,155,642.31	75.00	1.33	15,370.04	59.50	0.7933	916,806	
2010	1,155,754.07	75.00	1.33	15,371.53	60.50	0.8067	932,312	
2011	74,604.54	75.00	1.33	992.24	61.50	0.8200	61,176	
2013	391,696.34	75.00	1.33	5,209.56	63.50	0.8467	331,638	
2014	82,529.24	75.00	1.33	1,097.64	64.50	0.8600	70,975	
2016	2,008.64	75.00	1.33	26.71	66.50	0.8867	1,781	
2017	23,718.44	75.00	1.33	315.46	67.50	0.9000	21,347	
2020	48,292.15	75.00	1.33	642.29	70.50	0.9400	45,395	
2021	10,589.47	75.00	1.33	140.84	71.50	0.9533	10,095	
	12,162,254.09			161,757.99			7,140,674	
	COMPOSITE REMAINING LIFE, YEARS..						44.14	

**TAMPA ELECTRIC COMPANY  
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EXHIBIT 2  
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TAMPA ELECTRIC COMPANY

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 60-R3							
1946	2,190.88	60.00	1.67	36.59	5.71	0.0952	209
1947	142.46	60.00	1.67	2.38	5.98	0.0997	14
1951	160.04	60.00	1.67	2.67	7.09	0.1182	19
1952	4,395.76	60.00	1.67	73.41	7.38	0.1230	541
1953	5,990.61	60.00	1.67	100.04	7.69	0.1282	768
1954	72,243.65	60.00	1.67	1,206.47	8.00	0.1333	9,632
1955	108.67	60.00	1.67	1.81	8.33	0.1388	15
1956	39,304.58	60.00	1.67	656.39	8.67	0.1445	5,680
1957	43,728.52	60.00	1.67	730.27	9.02	0.1503	6,574
1958	16,754.46	60.00	1.67	279.80	9.38	0.1563	2,619
1959	17,057.70	60.00	1.67	284.86	9.76	0.1627	2,775
1960	19,948.28	60.00	1.67	333.14	10.15	0.1692	3,375
1961	16,867.42	60.00	1.67	281.69	10.56	0.1760	2,969
1962	53,770.20	60.00	1.67	897.96	10.98	0.1830	9,840
1963	185,755.40	60.00	1.67	3,102.12	11.42	0.1903	35,355
1964	18,305.26	60.00	1.67	305.70	11.87	0.1978	3,621
1965	39,244.33	60.00	1.67	655.38	12.34	0.2057	8,071
1966	15,462.45	60.00	1.67	258.22	12.83	0.2138	3,306
1967	27,221.34	60.00	1.67	454.60	13.33	0.2222	6,048
1968	172,644.40	60.00	1.67	2,883.16	13.85	0.2308	39,852
1969	171,565.20	60.00	1.67	2,865.14	14.38	0.2397	41,119
1970	235,287.44	60.00	1.67	3,929.30	14.93	0.2488	58,547
1971	437,452.44	60.00	1.67	7,305.46	15.49	0.2582	112,937
1972	94,715.98	60.00	1.67	1,581.76	16.07	0.2678	25,368
1973	108,238.03	60.00	1.67	1,807.58	16.66	0.2777	30,054
1974	55,251.64	60.00	1.67	922.70	17.27	0.2878	15,903
1975	85,640.71	60.00	1.67	1,430.20	17.89	0.2982	25,535
1976	116,102.44	60.00	1.67	1,938.91	18.53	0.3088	35,856
1977	90,253.42	60.00	1.67	1,507.23	19.18	0.3197	28,851
1978	154,583.14	60.00	1.67	2,581.54	19.84	0.3307	51,116
1979	32,782.35	60.00	1.67	547.47	20.51	0.3418	11,206
1980	5,940.49	60.00	1.67	99.21	21.19	0.3532	2,098
1981	116,135.86	60.00	1.67	1,939.47	21.89	0.3648	42,370
1982	105,467.39	60.00	1.67	1,761.31	22.60	0.3767	39,726
1983	195,609.03	60.00	1.67	3,266.67	23.32	0.3887	76,027
1984	34,838.63	60.00	1.67	581.81	24.05	0.4008	13,964
1985	495,279.08	60.00	1.67	8,271.16	24.79	0.4132	204,634
1986	403,914.91	60.00	1.67	6,745.38	25.53	0.4255	171,866
1987	420,628.02	60.00	1.67	7,024.49	26.29	0.4382	184,307
1988	41,721.58	60.00	1.67	696.75	27.06	0.4510	18,816
1989	545,372.27	60.00	1.67	9,107.72	27.84	0.4640	253,053
1990	99,738.40	60.00	1.67	1,665.63	28.63	0.4772	47,592
1991	261,353.95	60.00	1.67	4,364.61	29.42	0.4903	128,150
1992	262,263.24	60.00	1.67	4,379.80	30.23	0.5038	132,136

**TAMPA ELECTRIC COMPANY  
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TAMPA ELECTRIC COMPANY

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)	
SURVIVOR CURVE.. IOWA 60-R3								
1993	343,934.00	60.00	1.67	5,743.70	31.04	0.5173	177,927	
1994	907,853.27	60.00	1.67	15,161.15	31.86	0.5310	482,070	
1995	652,483.94	60.00	1.67	10,896.48	32.69	0.5448	355,493	
1996	2,667,232.19	60.00	1.67	44,542.78	33.53	0.5588	1,490,529	
1997	104,684.20	60.00	1.67	1,748.23	34.38	0.5730	59,984	
1998	21,785.67	60.00	1.67	363.82	35.23	0.5872	12,792	
1999	124,138.27	60.00	1.67	2,073.11	36.09	0.6015	74,669	
2000	563,258.55	60.00	1.67	9,406.42	36.96	0.6160	346,967	
2001	346,655.11	60.00	1.67	5,789.14	37.84	0.6307	218,625	
2002	539,985.51	60.00	1.67	9,017.76	38.72	0.6453	348,469	
2003	2,607,006.10	60.00	1.67	43,537.00	39.61	0.6602	1,721,067	
2004	3,305,744.51	60.00	1.67	55,205.93	40.51	0.6752	2,231,940	
2005	258,549.18	60.00	1.67	4,317.77	41.41	0.6902	178,443	
2006	1,869,786.33	60.00	1.67	31,225.43	42.32	0.7053	1,318,816	
2007	747,292.70	60.00	1.67	12,479.79	43.24	0.7207	538,551	
2008	1,508,733.97	60.00	1.67	25,195.86	44.16	0.7360	1,110,428	
2009	2,717,386.73	60.00	1.67	45,380.36	45.08	0.7513	2,041,654	
2010	3,878,690.84	60.00	1.67	64,774.14	46.02	0.7670	2,974,956	
2011	656,030.99	60.00	1.67	10,955.72	46.96	0.7827	513,456	
2012	628,812.78	60.00	1.67	10,501.17	47.90	0.7983	502,000	
2015	497,286.11	60.00	1.67	8,304.68	50.75	0.8458	420,620	
2016	6,246,290.37	60.00	1.67	104,313.05	51.71	0.8618	5,383,240	
2017	2,792,172.73	60.00	1.67	46,629.28	52.68	0.8780	2,451,528	
2018	6,637,449.85	60.00	1.67	110,845.41	53.64	0.8940	5,933,880	
2019	8,191,287.49	60.00	1.67	136,794.50	54.62	0.9103	7,456,775	
2020	9,010,873.45	60.00	1.67	150,481.59	55.59	0.9265	8,348,574	
2021	8,874,248.17	60.00	1.67	148,199.94	56.56	0.9427	8,365,488	
2022	864,821.50	60.00	1.67	14,442.52	57.54	0.9590	829,364	
2023	3,291,174.74	60.00	1.67	54,962.62	58.52	0.9753	3,209,981	
	76,177,081.30			1,272,157.31			60,990,800	
	COMPOSITE REMAINING LIFE, YEARS..						47.94	

**TAMPA ELECTRIC COMPANY  
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TAMPA ELECTRIC COMPANY

ACCOUNT 353.00 STATION EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 45-S0							
1935	595.04	45.00	2.22	13.21	0.22	0.0049	3
1946	6,821.25	45.00	2.22	151.43	4.26	0.0947	646
1947	5,033.36	45.00	2.22	111.74	4.64	0.1031	519
1948	12,551.86	45.00	2.22	278.65	5.02	0.1116	1,400
1950	5,119.20	45.00	2.22	113.65	5.78	0.1284	658
1951	20,213.69	45.00	2.22	448.74	6.16	0.1369	2,767
1952	27,936.62	45.00	2.22	620.19	6.55	0.1456	4,066
1953	90,044.23	45.00	2.22	1,998.98	6.93	0.1540	13,867
1954	6,958.04	45.00	2.22	154.47	7.32	0.1627	1,132
1955	1,361.44	45.00	2.22	30.22	7.71	0.1713	233
1956	136,075.97	45.00	2.22	3,020.89	8.10	0.1800	24,494
1957	127,415.07	45.00	2.22	2,828.61	8.50	0.1889	24,067
1958	144,329.70	45.00	2.22	3,204.12	8.89	0.1976	28,514
1959	122,837.22	45.00	2.22	2,726.99	9.29	0.2064	25,359
1960	358,572.01	45.00	2.22	7,960.30	9.68	0.2151	77,132
1961	79,402.27	45.00	2.22	1,762.73	10.08	0.2240	17,786
1962	36,024.86	45.00	2.22	799.75	10.49	0.2331	8,398
1963	210,922.61	45.00	2.22	4,682.48	10.89	0.2420	51,043
1964	35,438.23	45.00	2.22	786.73	11.30	0.2511	8,899
1965	120,318.57	45.00	2.22	2,671.07	11.70	0.2600	31,283
1966	95,582.85	45.00	2.22	2,121.94	12.11	0.2691	25,722
1967	269,900.97	45.00	2.22	5,991.80	12.53	0.2784	75,151
1968	1,078,479.00	45.00	2.22	23,942.23	12.94	0.2876	310,127
1969	780,506.72	45.00	2.22	17,327.25	13.36	0.2969	231,725
1970	635,285.51	45.00	2.22	14,103.34	13.78	0.3062	194,537
1971	443,064.42	45.00	2.22	9,836.03	14.20	0.3156	139,813
1972	461,522.60	45.00	2.22	10,245.80	14.62	0.3249	149,944
1973	492,687.01	45.00	2.22	10,937.65	15.05	0.3344	164,774
1974	849,901.71	45.00	2.22	18,867.82	15.48	0.3440	292,366
1975	1,717,382.34	45.00	2.22	38,125.89	15.91	0.3536	607,198
1976	1,246,607.77	45.00	2.22	27,674.69	16.35	0.3633	452,930
1977	741,642.47	45.00	2.22	16,464.46	16.78	0.3729	276,551
1978	532,838.79	45.00	2.22	11,829.02	17.22	0.3827	203,901
1979	390,922.84	45.00	2.22	8,678.49	17.67	0.3927	153,504
1980	195,539.20	45.00	2.22	4,340.97	18.12	0.4027	78,738
1981	1,547,234.53	45.00	2.22	34,348.61	18.57	0.4127	638,497
1982	599,845.24	45.00	2.22	13,316.56	19.02	0.4227	253,537
1983	525,132.42	45.00	2.22	11,657.94	19.48	0.4329	227,325
1984	675,022.62	45.00	2.22	14,985.50	19.94	0.4431	299,109
1985	4,925,483.80	45.00	2.22	109,345.74	20.40	0.4533	2,232,870
1986	3,091,194.26	45.00	2.22	68,624.51	20.87	0.4638	1,433,634
1987	2,869,729.87	45.00	2.22	63,708.00	21.35	0.4744	1,361,515
1988	1,198,503.75	45.00	2.22	26,606.78	21.82	0.4849	581,142
1989	5,746,315.91	45.00	2.22	127,568.21	22.30	0.4956	2,847,644

**TAMPA ELECTRIC COMPANY  
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EXHIBIT 2  
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TAMPA ELECTRIC COMPANY

ACCOUNT 353.00 STATION EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)	
SURVIVOR CURVE.. IOWA 45-S0								
1990	1,773,052.85	45.00	2.22	39,361.77	22.79	0.5064	897,945	
1991	2,155,181.55	45.00	2.22	47,845.03	23.28	0.5173	1,114,940	
1992	2,974,696.67	45.00	2.22	66,038.27	23.78	0.5284	1,571,949	
1993	6,741,022.81	45.00	2.22	149,650.71	24.28	0.5396	3,637,186	
1994	3,227,536.88	45.00	2.22	71,651.32	24.78	0.5507	1,777,308	
1995	2,712,282.22	45.00	2.22	60,212.67	25.30	0.5622	1,524,899	
1996	10,544,402.74	45.00	2.22	234,085.74	25.81	0.5736	6,047,848	
1997	917,819.24	45.00	2.22	20,375.59	26.34	0.5853	537,227	
1998	311,405.26	45.00	2.22	6,913.20	26.87	0.5971	185,943	
1999	1,630,925.78	45.00	2.22	36,206.55	27.40	0.6089	993,054	
2000	4,654,265.23	45.00	2.22	103,324.69	27.95	0.6211	2,890,811	
2001	3,084,269.12	45.00	2.22	68,470.77	28.50	0.6333	1,953,360	
2002	7,351,443.75	45.00	2.22	163,202.05	29.05	0.6456	4,745,798	
2003	18,512,867.60	45.00	2.22	410,985.66	29.62	0.6582	12,185,540	
2004	14,971,845.90	45.00	2.22	332,374.98	30.19	0.6709	10,044,462	
2005	5,343,706.25	45.00	2.22	118,630.28	30.78	0.6840	3,655,095	
2006	6,052,362.31	45.00	2.22	134,362.44	31.37	0.6971	4,219,162	
2007	6,633,198.68	45.00	2.22	147,257.01	31.97	0.7104	4,712,490	
2008	8,257,339.81	45.00	2.22	183,312.94	32.58	0.7240	5,978,314	
2009	28,431,720.14	45.00	2.22	631,184.19	33.20	0.7378	20,976,354	
2010	9,063,346.36	45.00	2.22	201,206.29	33.84	0.7520	6,815,636	
2011	9,806,069.49	45.00	2.22	217,694.74	34.48	0.7662	7,513,607	
2012	7,427,464.36	45.00	2.22	164,889.71	35.14	0.7809	5,800,033	
2013	6,952,106.93	45.00	2.22	154,336.77	35.81	0.7958	5,532,348	
2014	8,358,012.20	45.00	2.22	185,547.87	36.50	0.8111	6,779,267	
2015	13,491,705.88	45.00	2.22	299,515.87	37.20	0.8267	11,153,188	
2016	30,614,843.18	45.00	2.22	679,649.52	37.92	0.8427	25,798,210	
2017	14,878,837.20	45.00	2.22	330,310.19	38.66	0.8591	12,782,558	
2018	13,537,293.75	45.00	2.22	300,527.92	39.42	0.8760	11,858,669	
2019	32,867,014.80	45.00	2.22	729,647.73	40.19	0.8931	29,353,860	
2020	19,959,036.98	45.00	2.22	443,090.62	41.00	0.9111	18,184,878	
2021	48,972,338.09	45.00	2.22	1,087,185.91	41.83	0.9296	45,522,727	
2022	10,485,390.43	45.00	2.22	232,775.67	42.68	0.9484	9,944,764	
2023	46,133,592.01	45.00	2.22	1,024,165.74	43.58	0.9684	44,677,616	
2024	13,148,187.00	45.00	2.22	291,889.75	44.51	0.9891	13,005,003	
	454,634,881.29			10,092,894.34			357,926,569	
	COMPOSITE REMAINING LIFE, YEARS..						35.46	

TAMPA ELECTRIC COMPANY

ACCOUNT 354.00 TOWERS AND FIXTURES

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)	
SURVIVOR CURVE.. IOWA 55-R4								
1963	1,088,454.60	55.00	1.82	19,809.87	5.55	0.1009	109,836	
1965	1,324,467.08	55.00	1.82	24,105.30	6.22	0.1131	149,784	
1970	978,616.59	55.00	1.82	17,810.82	8.29	0.1507	147,507	
1975	1,555,040.43	55.00	1.82	28,301.74	11.05	0.2009	312,423	
1983	18,180.40	55.00	1.82	330.88	16.53	0.3006	5,464	
1988	42,631.30	55.00	1.82	775.89	20.40	0.3709	15,812	
2017	84,670.15	55.00	1.82	1,541.00	47.52	0.8640	73,155	
	5,092,060.55			92,675.50			813,981	
	COMPOSITE REMAINING LIFE, YEARS..					8.78		

**TAMPA ELECTRIC COMPANY  
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 DISMANTLEMENT STUDY  
 EXHIBIT 2  
 BATES STAMPED PAGES: 13 - 467  
 FILED: DECEMBER 27, 2023**

TAMPA ELECTRIC COMPANY

ACCOUNT 355.00 POLES AND FIXTURES

CALCULATION OF COMPOSITE REMAINING LIFE  
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 50-R1							
1984	592,338.51	50.00	2.00	11,846.77	23.29	0.4658	275,911
1985	143,065.38	50.00	2.00	2,861.31	23.85	0.4770	68,242
1986	3,381,818.80	50.00	2.00	67,636.38	24.41	0.4882	1,651,004
1987	537,697.52	50.00	2.00	10,753.95	24.98	0.4996	268,634
1988	125,545.20	50.00	2.00	2,510.90	25.55	0.5110	64,154
1990	396,420.01	50.00	2.00	7,928.40	26.73	0.5346	211,926
1991	1,743,028.47	50.00	2.00	34,860.57	27.32	0.5464	952,391
1992	315,159.78	50.00	2.00	6,303.20	27.93	0.5586	176,048
1993	2,833,085.99	50.00	2.00	56,661.72	28.53	0.5706	1,616,559
1994	1,143,445.30	50.00	2.00	22,868.91	29.15	0.5830	666,629
1995	721,676.66	50.00	2.00	14,433.53	29.77	0.5954	429,686
1996	1,252,990.60	50.00	2.00	25,059.81	30.40	0.6080	761,818
1998	969,298.16	50.00	2.00	19,385.96	31.67	0.6334	613,953
2000	66,152.67	50.00	2.00	1,323.05	32.96	0.6592	43,608
2002	2,352,303.28	50.00	2.00	47,046.07	34.27	0.6854	1,612,269
2003	2,868,696.97	50.00	2.00	57,373.94	34.93	0.6986	2,004,072
2004	1,340,392.00	50.00	2.00	26,807.84	35.60	0.7120	954,359
2005	15,038,036.73	50.00	2.00	300,760.73	36.26	0.7252	10,905,584
2006	19,820,597.59	50.00	2.00	396,411.95	36.94	0.7388	14,643,457
2007	37,373,267.36	50.00	2.00	747,465.35	37.61	0.7522	28,112,172
2008	3,970,439.93	50.00	2.00	79,408.80	38.29	0.7658	3,040,563
2009	27,940,409.20	50.00	2.00	558,808.18	38.98	0.7796	21,782,343
2010	15,238,086.23	50.00	2.00	304,761.72	39.66	0.7932	12,086,850
2011	22,920,321.09	50.00	2.00	458,406.42	40.35	0.8070	18,496,699
2012	9,795,069.44	50.00	2.00	195,901.39	41.04	0.8208	8,039,793
2013	16,476,600.91	50.00	2.00	329,532.02	41.74	0.8348	13,754,666
2014	18,216,261.50	50.00	2.00	364,325.23	42.43	0.8486	15,458,320
2015	22,085,719.01	50.00	2.00	441,714.38	43.13	0.8626	19,051,141
2016	60,855,511.00	50.00	2.00	1,217,110.22	43.84	0.8768	53,358,112
2017	10,085,698.16	50.00	2.00	201,713.96	44.55	0.8910	8,986,357
2018	11,002,067.32	50.00	2.00	220,041.35	45.26	0.9052	9,959,071
2019	25,279,396.01	50.00	2.00	505,587.92	45.98	0.9196	23,246,933
2020	11,922,870.01	50.00	2.00	238,457.40	46.70	0.9340	11,135,961
2021	13,242,223.14	50.00	2.00	264,844.46	47.43	0.9486	12,561,573
2022	19,402,071.32	50.00	2.00	388,041.43	48.16	0.9632	18,688,075
2023	52,699,353.41	50.00	2.00	1,053,987.07	48.89	0.9778	51,529,428
2024	70,843,482.53	50.00	2.00	1,416,869.65	49.63	0.9926	70,319,241
	504,990,597.19			10,099,811.94			437,527,602
						43.32	
							COMPOSITE REMAINING LIFE, YEARS..



**TAMPA ELECTRIC COMPANY  
2023 DEPRECIATION AND  
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EXHIBIT 2  
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TAMPA ELECTRIC COMPANY

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 55-R2							
1983	23,897.93	55.00	1.82	434.94	22.61	0.4111	9,824
1984	5,720,340.17	55.00	1.82	104,110.19	23.23	0.4224	2,416,043
1986	1,363.21	55.00	1.82	24.81	24.51	0.4456	608
1991	37.34	55.00	1.82	0.68	27.85	0.5064	19
1992	56,198.41	55.00	1.82	1,022.81	28.55	0.5191	29,172
1993	2,016.27	55.00	1.82	36.70	29.25	0.5318	1,072
1995	395,619.74	55.00	1.82	7,200.28	30.68	0.5578	220,685
1996	977.64	55.00	1.82	17.79	31.41	0.5711	558
2001	3,667.99	55.00	1.82	66.76	35.17	0.6395	2,345
2003	2,437,973.43	55.00	1.82	44,371.12	36.72	0.6676	1,627,689
2004	1,464,875.31	55.00	1.82	26,660.73	37.51	0.6820	999,045
2005	2,774,208.70	55.00	1.82	50,490.60	38.31	0.6966	1,932,375
2006	24,664,407.10	55.00	1.82	448,892.21	39.11	0.7111	17,538,613
2007	25,262,167.27	55.00	1.82	459,771.44	39.92	0.7258	18,335,786
2008	3,494,650.75	55.00	1.82	63,602.64	40.73	0.7406	2,587,964
2009	5,947,808.65	55.00	1.82	108,250.12	41.55	0.7555	4,493,272
2010	3,301,061.93	55.00	1.82	60,079.33	42.38	0.7706	2,543,633
2011	3,385,997.78	55.00	1.82	61,625.16	43.21	0.7856	2,660,175
2012	7,066,567.61	55.00	1.82	128,611.53	44.05	0.8009	5,659,685
2013	3,992,720.11	55.00	1.82	72,667.51	44.89	0.8162	3,258,778
2014	8,253,203.01	55.00	1.82	150,208.29	45.75	0.8318	6,865,179
2015	9,367,415.89	55.00	1.82	170,486.97	46.60	0.8473	7,936,730
2016	17,389,839.28	55.00	1.82	316,495.07	47.46	0.8629	15,005,866
2017	4,649,159.70	55.00	1.82	84,614.71	48.33	0.8787	4,085,356
2018	6,646,027.24	55.00	1.82	120,957.70	49.20	0.8946	5,945,204
2019	12,047,482.00	55.00	1.82	219,264.17	50.08	0.9106	10,969,835
2020	5,192,011.84	55.00	1.82	94,494.62	50.97	0.9267	4,811,593
2021	5,405,677.50	55.00	1.82	98,383.33	51.85	0.9427	5,096,094
2022	8,129,240.51	55.00	1.82	147,952.18	52.75	0.9591	7,796,673
2023	12,448,866.09	55.00	1.82	226,569.36	53.65	0.9755	12,143,246
2024	7,781,988.07	55.00	1.82	141,632.18	54.55	0.9918	7,718,331
	187,307,468.47			3,408,995.93			152,691,448
						44.79	
							COMPOSITE REMAINING LIFE, YEARS..

**TAMPA ELECTRIC COMPANY  
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TAMPA ELECTRIC COMPANY

ACCOUNT 356.01 CLEARING RIGHTS-OF-WAY

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)	
SURVIVOR CURVE.. IOWA 55-R4								
1961	41,586.34	55.00	1.82	756.87	4.93	0.0896	3,728	
1962	12,361.06	55.00	1.82	224.97	5.23	0.0951	1,175	
1963	196,304.12	55.00	1.82	3,572.73	5.55	0.1009	19,809	
1964	145,968.40	55.00	1.82	2,656.62	5.88	0.1069	15,605	
1965	95,719.93	55.00	1.82	1,742.10	6.22	0.1131	10,825	
1966	3,600.64	55.00	1.82	65.53	6.59	0.1198	431	
1967	3,019.29	55.00	1.82	54.95	6.97	0.1267	383	
1968	23,073.96	55.00	1.82	419.95	7.38	0.1342	3,096	
1969	11,076.36	55.00	1.82	201.59	7.82	0.1422	1,575	
1970	23,664.70	55.00	1.82	430.70	8.29	0.1507	3,567	
1971	217,003.93	55.00	1.82	3,949.47	8.78	0.1596	34,643	
1973	72,915.53	55.00	1.82	1,327.06	9.86	0.1793	13,072	
1974	58,416.72	55.00	1.82	1,063.18	10.44	0.1898	11,089	
1975	127,732.55	55.00	1.82	2,324.73	11.05	0.2009	25,663	
1976	71,504.01	55.00	1.82	1,301.37	11.68	0.2124	15,185	
1978	17,634.18	55.00	1.82	320.94	13.00	0.2364	4,168	
1979	222.36	55.00	1.82	4.05	13.68	0.2487	55	
1980	6,080.89	55.00	1.82	110.67	14.38	0.2615	1,590	
1981	977.84	55.00	1.82	17.80	15.08	0.2742	268	
1982	6,925.55	55.00	1.82	126.05	15.80	0.2873	1,990	
1983	138,289.65	55.00	1.82	2,516.87	16.53	0.3006	41,563	
1984	67,381.53	55.00	1.82	1,226.34	17.28	0.3142	21,170	
1985	35,858.36	55.00	1.82	652.62	18.04	0.3280	11,762	
1986	33,570.10	55.00	1.82	610.98	18.81	0.3420	11,481	
1988	180,585.18	55.00	1.82	3,286.65	20.40	0.3709	66,981	
1991	205,467.34	55.00	1.82	3,739.51	22.88	0.4160	85,474	
1996	313,669.61	55.00	1.82	5,708.79	27.25	0.4955	155,408	
	2,110,610.13			38,413.09			561,756	
	COMPOSITE REMAINING LIFE, YEARS..					14.62		

**TAMPA ELECTRIC COMPANY  
2023 DEPRECIATION AND  
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TAMPA ELECTRIC COMPANY

ACCOUNT 357.00 UNDERGROUND CONDUIT

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)	
SURVIVOR CURVE.. IOWA 60-R4								
1950	123,613.99	60.00	1.67	2,064.35	3.92	0.0653	8,076	
1951	113,595.63	60.00	1.67	1,897.05	4.19	0.0698	7,932	
1959	323,202.33	60.00	1.67	5,397.48	6.58	0.1097	35,446	
1962	3,098.12	60.00	1.67	51.74	7.70	0.1283	398	
1968	3,147.21	60.00	1.67	52.56	10.58	0.1763	555	
1971	100,623.68	60.00	1.67	1,680.42	12.37	0.2062	20,746	
1984	2,587.07	60.00	1.67	43.20	21.71	0.3618	936	
1985	14,163.17	60.00	1.67	236.52	22.51	0.3752	5,314	
1986	3,413.14	60.00	1.67	57.00	23.33	0.3888	1,327	
1994	2,760,810.30	60.00	1.67	46,105.53	30.27	0.5045	1,392,829	
2017	149,548.38	60.00	1.67	2,497.46	52.51	0.8752	130,880	
2020	725,057.51	60.00	1.67	12,108.46	55.51	0.9252	670,801	
	4,322,860.53			72,191.77			2,275,240	
	COMPOSITE REMAINING LIFE, YEARS..						31.52	

**TAMPA ELECTRIC COMPANY  
2023 DEPRECIATION AND  
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TAMPA ELECTRIC COMPANY

ACCOUNT 358.00 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)	
SURVIVOR CURVE.. IOWA 50-R4								
1950	14,801.69	50.00	2.00	296.03	0.42	0.0084	124	
1959	238,975.04	50.00	2.00	4,779.50	2.38	0.0476	11,375	
1962	1,884.83	50.00	2.00	37.70	3.16	0.0632	119	
1963	3,313.32	50.00	2.00	66.27	3.43	0.0686	227	
1968	27,385.48	50.00	2.00	547.71	4.86	0.0972	2,662	
1969	97,313.06	50.00	2.00	1,946.26	5.18	0.1036	10,082	
1971	86,112.46	50.00	2.00	1,722.25	5.87	0.1174	10,110	
1975	107,904.45	50.00	2.00	2,158.09	7.55	0.1510	16,294	
1976	14,389.20	50.00	2.00	287.78	8.05	0.1610	2,317	
1994	3,257,992.95	50.00	2.00	65,159.86	20.76	0.4152	1,352,719	
1996	2,869,378.81	50.00	2.00	57,387.58	22.48	0.4496	1,290,073	
2013	586,763.95	50.00	2.00	11,735.28	38.55	0.7710	452,395	
2014	98,735.78	50.00	2.00	1,974.72	39.54	0.7908	78,080	
2020	4,397,114.45	50.00	2.00	87,942.29	45.51	0.9102	4,002,254	
2023	544,721.64	50.00	2.00	10,894.43	48.50	0.9700	528,380	
	12,346,787.11			246,935.75			7,757,211	
	COMPOSITE REMAINING LIFE, YEARS..						31.41	

**TAMPA ELECTRIC COMPANY  
2023 DEPRECIATION AND  
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TAMPA ELECTRIC COMPANY

ACCOUNT 359.00 ROADS AND TRAILS

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 65-R4							
1966	3,032.88	65.00	1.54	46.71	13.06	0.2009	609
1968	17,560.40	65.00	1.54	270.43	14.34	0.2206	3,874
1969	34,013.71	65.00	1.54	523.81	15.00	0.2308	7,849
1970	1,976.14	65.00	1.54	30.43	15.67	0.2411	476
1971	109,927.57	65.00	1.54	1,692.88	16.36	0.2517	27,668
1973	24,217.42	65.00	1.54	372.95	17.76	0.2732	6,617
1974	4,229.63	65.00	1.54	65.14	18.48	0.2843	1,203
1975	558.71	65.00	1.54	8.60	19.20	0.2954	165
1976	343,786.92	65.00	1.54	5,294.32	19.94	0.3068	105,464
1977	43,650.92	65.00	1.54	672.22	20.69	0.3183	13,895
1981	4,910.52	65.00	1.54	75.62	23.81	0.3663	1,799
1982	47,166.42	65.00	1.54	726.36	24.62	0.3788	17,865
1983	5,616.07	65.00	1.54	86.49	25.44	0.3914	2,198
1984	153,406.69	65.00	1.54	2,362.46	26.27	0.4042	61,999
1985	169,169.04	65.00	1.54	2,605.20	27.12	0.4172	70,582
1986	8,644.01	65.00	1.54	133.12	27.97	0.4303	3,720
1987	64,864.38	65.00	1.54	998.91	28.83	0.4435	28,770
1988	12,055.06	65.00	1.54	185.65	29.70	0.4569	5,508
1989	201,612.59	65.00	1.54	3,104.83	30.58	0.4705	94,851
1990	87,853.71	65.00	1.54	1,352.95	31.47	0.4842	42,534
1991	334,536.92	65.00	1.54	5,151.87	32.37	0.4980	166,599
1992	28,256.87	65.00	1.54	435.16	33.28	0.5120	14,468
1993	117,579.13	65.00	1.54	1,810.72	34.20	0.5262	61,864
1994	23,281.90	65.00	1.54	358.54	35.12	0.5403	12,579
1995	111,007.93	65.00	1.54	1,709.52	36.05	0.5546	61,567
1996	158,824.10	65.00	1.54	2,445.89	36.99	0.5691	90,384
1997	48,830.08	65.00	1.54	751.98	37.93	0.5835	28,494
1998	40,593.70	65.00	1.54	625.14	38.88	0.5982	24,281
1999	181,578.25	65.00	1.54	2,796.31	39.83	0.6128	111,266
2000	206,619.10	65.00	1.54	3,181.93	40.79	0.6275	129,662
2001	172,667.19	65.00	1.54	2,659.07	41.75	0.6423	110,906
2002	197,112.61	65.00	1.54	3,035.53	42.72	0.6572	129,548
2003	177,355.59	65.00	1.54	2,731.28	43.69	0.6722	119,210
2004	281,145.61	65.00	1.54	4,329.64	44.66	0.6871	193,170
2005	256,763.66	65.00	1.54	3,954.16	45.64	0.7022	180,287
2006	180,404.17	65.00	1.54	2,778.22	46.62	0.7172	129,391
2007	133,414.84	65.00	1.54	2,054.59	47.60	0.7323	97,701
2008	232,912.02	65.00	1.54	3,586.85	48.58	0.7474	174,074
2009	100,883.76	65.00	1.54	1,553.61	49.57	0.7626	76,936
2010	203,894.03	65.00	1.54	3,139.97	50.56	0.7779	158,599
2011	146,325.95	65.00	1.54	2,253.42	51.55	0.7931	116,048
2012	207,083.09	65.00	1.54	3,189.08	52.54	0.8083	167,387
2013	184,533.55	65.00	1.54	2,841.82	53.53	0.8235	151,971
2014	8,544,745.28	65.00	1.54	131,589.08	54.53	0.8389	7,168,358

TAMPA ELECTRIC COMPANY

ACCOUNT 359.00 ROADS AND TRAILS

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)	
SURVIVOR CURVE.. IOWA 65-R4								
2015	297,056.25	65.00	1.54	4,574.67	55.52	0.8542	253,731	
2016	217,851.39	65.00	1.54	3,354.91	56.52	0.8695	189,430	
2017	472,875.87	65.00	1.54	7,282.29	57.51	0.8848	418,386	
2018	402,703.43	65.00	1.54	6,201.63	58.51	0.9002	362,493	
2019	172,707.64	65.00	1.54	2,659.70	59.51	0.9155	158,121	
2020	106,234.51	65.00	1.54	1,636.01	60.51	0.9309	98,896	
2021	233,137.55	65.00	1.54	3,590.32	61.50	0.9462	220,583	
2022	549,196.58	65.00	1.54	8,457.63	62.50	0.9615	528,074	
2023	3,418,301.07	65.00	1.54	52,641.84	63.50	0.9769	3,339,407	
2024	487,043.82	65.00	1.54	7,500.47	64.50	0.9923	483,298	
	19,965,710.23			307,471.93			16,224,815	
	COMPOSITE REMAINING LIFE, YEARS..						52.77	

**TAMPA ELECTRIC COMPANY  
2023 DEPRECIATION AND  
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EXHIBIT 2  
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TAMPA ELECTRIC COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 60-R3							
1926	1,365.71	60.00	1.67	22.81	0.72	0.0120	16
1945	302.08	60.00	1.67	5.04	5.45	0.0908	27
1946	637.36	60.00	1.67	10.64	5.71	0.0952	61
1947	4,383.77	60.00	1.67	73.21	5.98	0.0997	437
1948	3,174.43	60.00	1.67	53.01	6.25	0.1042	331
1949	1,309.30	60.00	1.67	21.87	6.52	0.1087	142
1950	12,691.77	60.00	1.67	211.95	6.80	0.1133	1,438
1952	311.09	60.00	1.67	5.20	7.38	0.1230	38
1954	44,141.91	60.00	1.67	737.17	8.00	0.1333	5,885
1955	6,360.11	60.00	1.67	106.21	8.33	0.1388	883
1956	7,660.96	60.00	1.67	127.94	8.67	0.1445	1,107
1957	17,537.44	60.00	1.67	292.88	9.02	0.1503	2,636
1958	7,119.78	60.00	1.67	118.90	9.38	0.1563	1,113
1959	52,663.25	60.00	1.67	879.48	9.76	0.1627	8,567
1960	32,585.76	60.00	1.67	544.18	10.15	0.1692	5,513
1961	23,777.11	60.00	1.67	397.08	10.56	0.1760	4,185
1962	25,853.17	60.00	1.67	431.75	10.98	0.1830	4,731
1963	18,820.84	60.00	1.67	314.31	11.42	0.1903	3,582
1964	15,048.85	60.00	1.67	251.32	11.87	0.1978	2,977
1965	71,608.90	60.00	1.67	1,195.87	12.34	0.2057	14,728
1966	12,405.18	60.00	1.67	207.17	12.83	0.2138	2,653
1967	84,034.57	60.00	1.67	1,403.38	13.33	0.2222	18,670
1968	88,431.25	60.00	1.67	1,476.80	13.85	0.2308	20,413
1969	119,860.65	60.00	1.67	2,001.67	14.38	0.2397	28,727
1970	189,576.40	60.00	1.67	3,165.93	14.93	0.2488	47,172
1971	196,500.09	60.00	1.67	3,281.55	15.49	0.2582	50,730
1972	252,501.53	60.00	1.67	4,216.78	16.07	0.2678	67,627
1973	104,471.53	60.00	1.67	1,744.67	16.66	0.2777	29,009
1974	87,477.63	60.00	1.67	1,460.88	17.27	0.2878	25,179
1975	89,703.90	60.00	1.67	1,498.06	17.89	0.2982	26,747
1976	111,154.73	60.00	1.67	1,856.28	18.53	0.3088	34,328
1977	47,553.98	60.00	1.67	794.15	19.18	0.3197	15,202
1978	7,419.91	60.00	1.67	123.91	19.84	0.3307	2,454
1979	8,328.10	60.00	1.67	139.08	20.51	0.3418	2,847
1980	171,159.18	60.00	1.67	2,858.36	21.19	0.3532	60,448
1981	208,386.73	60.00	1.67	3,480.06	21.89	0.3648	76,026
1982	188,818.89	60.00	1.67	3,153.28	22.60	0.3767	71,122
1983	422,848.87	60.00	1.67	7,061.58	23.32	0.3887	164,349
1984	183,317.64	60.00	1.67	3,061.40	24.05	0.4008	73,479
1985	247,198.46	60.00	1.67	4,128.21	24.79	0.4132	102,135
1986	571,404.48	60.00	1.67	9,542.45	25.53	0.4255	243,133
1987	355,007.42	60.00	1.67	5,928.62	26.29	0.4382	155,554
1988	474,346.66	60.00	1.67	7,921.59	27.06	0.4510	213,930
1989	191,864.80	60.00	1.67	3,204.14	27.84	0.4640	89,025

**TAMPA ELECTRIC COMPANY  
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TAMPA ELECTRIC COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)	
SURVIVOR CURVE.. IOWA 60-R3								
1990	147,326.82	60.00	1.67	2,460.36	28.63	0.4772	70,300	
1991	358,141.66	60.00	1.67	5,980.97	29.42	0.4903	175,608	
1992	903,557.03	60.00	1.67	15,089.40	30.23	0.5038	455,239	
1993	263,235.28	60.00	1.67	4,396.03	31.04	0.5173	136,180	
1994	590,883.82	60.00	1.67	9,867.76	31.86	0.5310	313,759	
1995	489,889.64	60.00	1.67	8,181.16	32.69	0.5448	266,907	
1996	76,033.88	60.00	1.67	1,269.77	33.53	0.5588	42,490	
1997	731,060.17	60.00	1.67	12,208.70	34.38	0.5730	418,897	
1998	239,624.00	60.00	1.67	4,001.72	35.23	0.5872	140,700	
1999	701,508.57	60.00	1.67	11,715.19	36.09	0.6015	421,957	
2000	951,896.38	60.00	1.67	15,896.67	36.96	0.6160	586,368	
2001	701,784.48	60.00	1.67	11,719.80	37.84	0.6307	442,594	
2002	176,222.45	60.00	1.67	2,942.91	38.72	0.6453	113,722	
2003	251,421.27	60.00	1.67	4,198.74	39.61	0.6602	165,981	
2004	280,344.56	60.00	1.67	4,681.75	40.51	0.6752	189,280	
2005	1,126,158.10	60.00	1.67	18,806.84	41.41	0.6902	777,241	
2006	1,528,915.05	60.00	1.67	25,532.88	42.32	0.7053	1,078,390	
2007	1,645,378.62	60.00	1.67	27,477.82	43.24	0.7207	1,185,775	
2008	2,124,754.98	60.00	1.67	35,483.41	44.16	0.7360	1,563,820	
2009	617,846.11	60.00	1.67	10,318.03	45.08	0.7513	464,206	
2010	337,757.74	60.00	1.67	5,640.55	46.02	0.7670	259,060	
2011	451,051.66	60.00	1.67	7,532.56	46.96	0.7827	353,025	
2012	698,377.91	60.00	1.67	11,662.91	47.90	0.7983	557,536	
2013	444,620.57	60.00	1.67	7,425.16	48.85	0.8142	361,997	
2014	880,950.56	60.00	1.67	14,711.87	49.80	0.8300	731,189	
2015	61,449.64	60.00	1.67	1,026.21	50.75	0.8458	51,976	
2016	1,323,788.80	60.00	1.67	22,107.27	51.71	0.8618	1,140,881	
2017	384,933.23	60.00	1.67	6,428.38	52.68	0.8780	337,971	
2018	2,797,282.93	60.00	1.67	46,714.62	53.64	0.8940	2,500,771	
2019	3,010,419.36	60.00	1.67	50,274.00	54.62	0.9103	2,740,475	
2020	271,924.50	60.00	1.67	4,541.14	55.59	0.9265	251,938	
2021	1,947,097.36	60.00	1.67	32,516.53	56.56	0.9427	1,835,470	
2022	405,776.06	60.00	1.67	6,776.46	57.54	0.9590	389,139	
2023	2,282,076.53	60.00	1.67	38,110.68	58.52	0.9753	2,225,778	
	33,964,615.89			567,209.07			24,425,976	
	COMPOSITE REMAINING LIFE, YEARS..						43.06	



**TAMPA ELECTRIC COMPANY  
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TAMPA ELECTRIC COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 45-R1							
1942	903.07	45.00	2.22	20.05	2.64	0.0587	53
1945	260.89	45.00	2.22	5.79	3.54	0.0787	21
1946	9,558.69	45.00	2.22	212.20	3.84	0.0853	816
1947	30,192.90	45.00	2.22	670.28	4.13	0.0918	2,771
1948	125,634.10	45.00	2.22	2,789.08	4.43	0.0984	12,367
1949	11,328.00	45.00	2.22	251.48	4.74	0.1053	1,193
1950	24,560.45	45.00	2.22	545.24	5.04	0.1120	2,751
1951	1,481.74	45.00	2.22	32.89	5.35	0.1189	176
1952	3,653.54	45.00	2.22	81.11	5.67	0.1260	460
1953	14,452.13	45.00	2.22	320.84	5.98	0.1329	1,921
1954	42,964.77	45.00	2.22	953.82	6.31	0.1402	6,025
1955	20,114.38	45.00	2.22	446.54	6.64	0.1476	2,968
1956	49,594.93	45.00	2.22	1,101.01	6.97	0.1549	7,682
1957	61,740.69	45.00	2.22	1,370.64	7.31	0.1624	10,029
1958	112,211.28	45.00	2.22	2,491.09	7.65	0.1700	19,076
1959	207,954.15	45.00	2.22	4,616.58	8.00	0.1778	36,970
1960	55,331.86	45.00	2.22	1,228.37	8.36	0.1858	10,280
1961	55,508.41	45.00	2.22	1,232.29	8.72	0.1938	10,756
1962	21,205.55	45.00	2.22	470.76	9.09	0.2020	4,284
1963	44,701.13	45.00	2.22	992.37	9.46	0.2102	9,397
1964	149,103.85	45.00	2.22	3,310.11	9.84	0.2187	32,605
1965	182,801.83	45.00	2.22	4,058.20	10.22	0.2271	41,516
1966	130,329.00	45.00	2.22	2,893.30	10.61	0.2358	30,729
1967	369,196.31	45.00	2.22	8,196.16	11.01	0.2447	90,331
1968	287,631.21	45.00	2.22	6,385.41	11.41	0.2536	72,932
1969	655,735.95	45.00	2.22	14,557.34	11.82	0.2627	172,242
1970	743,132.63	45.00	2.22	16,497.54	12.24	0.2720	202,132
1971	403,880.97	45.00	2.22	8,966.16	12.66	0.2813	113,624
1972	1,180,422.50	45.00	2.22	26,205.38	13.09	0.2909	343,373
1973	274,793.99	45.00	2.22	6,100.43	13.52	0.3004	82,559
1974	375,248.81	45.00	2.22	8,330.52	13.96	0.3102	116,410
1975	1,438,002.13	45.00	2.22	31,923.65	14.41	0.3202	460,477
1976	1,646,495.54	45.00	2.22	36,552.20	14.87	0.3304	544,068
1977	890,881.33	45.00	2.22	19,777.57	15.33	0.3407	303,497
1978	314,285.18	45.00	2.22	6,977.13	15.81	0.3513	110,418
1979	257,744.96	45.00	2.22	5,721.94	16.28	0.3618	93,247
1980	792,313.39	45.00	2.22	17,589.36	16.77	0.3727	295,271
1981	2,023,439.26	45.00	2.22	44,920.35	17.26	0.3836	776,110
1982	1,099,734.00	45.00	2.22	24,414.09	17.77	0.3949	434,274
1983	2,896,603.19	45.00	2.22	64,304.59	18.27	0.4060	1,176,021
1984	2,040,103.90	45.00	2.22	45,290.31	18.79	0.4176	851,866
1985	2,295,652.71	45.00	2.22	50,963.49	19.32	0.4293	985,593
1986	4,690,484.16	45.00	2.22	104,128.75	19.85	0.4411	2,069,019
1987	4,289,399.99	45.00	2.22	95,224.68	20.39	0.4531	1,943,570

**TAMPA ELECTRIC COMPANY  
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TAMPA ELECTRIC COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 45-R1							
1988	2,860,206.09	45.00	2.22	63,496.58	20.93	0.4651	1,330,310
1989	2,259,707.41	45.00	2.22	50,165.50	21.49	0.4776	1,079,146
1990	2,435,446.01	45.00	2.22	54,066.90	22.05	0.4900	1,193,369
1991	4,418,804.66	45.00	2.22	98,097.46	22.62	0.5027	2,221,201
1992	6,361,570.79	45.00	2.22	141,226.87	23.20	0.5156	3,279,771
1993	2,572,939.77	45.00	2.22	57,119.26	23.79	0.5287	1,360,236
1994	2,761,305.41	45.00	2.22	61,300.98	24.38	0.5418	1,496,020
1995	1,339,504.03	45.00	2.22	29,736.99	24.98	0.5551	743,572
1996	856,498.66	45.00	2.22	19,014.27	25.59	0.5687	487,065
1997	3,769,820.52	45.00	2.22	83,690.02	26.20	0.5822	2,194,865
1998	3,982,072.79	45.00	2.22	88,402.02	26.82	0.5960	2,373,315
1999	4,653,447.68	45.00	2.22	103,306.54	27.45	0.6100	2,838,603
2000	5,026,436.53	45.00	2.22	111,586.89	28.09	0.6242	3,137,602
2001	4,986,785.49	45.00	2.22	110,706.64	28.73	0.6384	3,183,763
2002	5,944,371.55	45.00	2.22	131,965.05	29.37	0.6527	3,879,713
2003	3,767,347.51	45.00	2.22	83,635.11	30.02	0.6671	2,513,235
2004	2,187,935.24	45.00	2.22	48,572.16	30.68	0.6818	1,491,690
2005	6,753,320.65	45.00	2.22	149,923.72	31.34	0.6964	4,703,283
2006	5,382,014.15	45.00	2.22	119,480.71	32.00	0.7111	3,827,204
2007	8,491,547.28	45.00	2.22	188,512.35	32.67	0.7260	6,164,863
2008	12,120,184.86	45.00	2.22	269,068.10	33.35	0.7411	8,982,390
2009	10,054,834.06	45.00	2.22	223,217.32	34.02	0.7560	7,601,455
2010	8,414,940.21	45.00	2.22	186,811.67	34.70	0.7711	6,488,845
2011	9,243,625.27	45.00	2.22	205,208.48	35.39	0.7864	7,269,557
2012	5,627,637.61	45.00	2.22	124,933.55	36.07	0.8016	4,510,889
2013	11,211,061.16	45.00	2.22	248,885.56	36.76	0.8169	9,158,204
2014	8,321,481.84	45.00	2.22	184,736.90	37.46	0.8324	6,927,134
2015	6,231,108.05	45.00	2.22	138,330.60	38.15	0.8478	5,282,609
2016	15,479,109.55	45.00	2.22	343,636.23	38.86	0.8636	13,367,140
2017	16,463,109.50	45.00	2.22	365,481.03	39.56	0.8791	14,472,884
2018	9,687,544.30	45.00	2.22	215,063.48	40.27	0.8949	8,669,287
2019	18,898,466.53	45.00	2.22	419,545.96	40.99	0.9109	17,214,424
2020	5,180,687.74	45.00	2.22	115,011.27	41.71	0.9269	4,801,928
2021	13,164,023.38	45.00	2.22	292,241.32	42.43	0.9429	12,412,226
2022	29,701,853.43	45.00	2.22	659,381.15	43.16	0.9591	28,487,345
2023	19,340,586.62	45.00	2.22	429,361.02	43.89	0.9753	18,863,454
2024	13,336,625.74	45.00	2.22	296,073.09	44.63	0.9918	13,226,999
	323,608,731.52			7,184,113.84			248,717,476
						34.62	
COMPOSITE REMAINING LIFE, YEARS..							

**TAMPA ELECTRIC COMPANY  
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TAMPA ELECTRIC COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 35-R2.5							
1979	69,133.86	35.00	2.86	1,977.23	4.77	0.1363	9,422
1980	161,583.09	35.00	2.86	4,621.28	5.03	0.1437	23,221
1981	285,691.87	35.00	2.86	8,170.79	5.30	0.1514	43,262
1982	439,639.73	35.00	2.86	12,573.70	5.58	0.1594	70,092
1983	636,832.81	35.00	2.86	18,213.42	5.89	0.1683	107,173
1984	933,653.93	35.00	2.86	26,702.50	6.21	0.1774	165,658
1985	1,235,136.91	35.00	2.86	35,324.92	6.55	0.1871	231,144
1986	930,810.52	35.00	2.86	26,621.18	6.91	0.1974	183,770
1987	2,338,167.90	35.00	2.86	66,871.60	7.29	0.2083	487,017
1988	2,187,938.84	35.00	2.86	62,575.05	7.70	0.2200	481,347
1989	3,262,557.19	35.00	2.86	93,309.14	8.14	0.2326	758,773
1990	3,000,678.35	35.00	2.86	85,819.40	8.60	0.2457	737,297
1991	2,056,168.46	35.00	2.86	58,806.42	9.08	0.2594	533,432
1992	4,022,040.55	35.00	2.86	115,030.36	9.59	0.2740	1,102,039
1993	4,299,904.60	35.00	2.86	122,977.27	10.12	0.2891	1,243,274
1994	4,458,953.03	35.00	2.86	127,526.06	10.68	0.3051	1,360,605
1995	3,578,577.53	35.00	2.86	102,347.32	11.26	0.3217	1,151,264
1996	5,119,562.57	35.00	2.86	146,419.49	11.86	0.3389	1,734,815
1997	5,123,177.00	35.00	2.86	146,522.86	12.48	0.3566	1,826,771
1998	5,575,989.81	35.00	2.86	159,473.31	13.12	0.3749	2,090,216
1999	5,101,469.68	35.00	2.86	145,902.03	13.77	0.3934	2,007,071
2000	5,585,698.81	35.00	2.86	159,750.99	14.45	0.4129	2,306,112
2001	6,728,373.86	35.00	2.86	192,431.49	15.14	0.4326	2,910,493
2002	6,165,800.05	35.00	2.86	176,341.88	15.85	0.4529	2,792,244
2003	5,399,291.18	35.00	2.86	154,419.73	16.58	0.4737	2,557,698
2004	7,421,837.74	35.00	2.86	212,264.56	17.32	0.4949	3,672,771
2005	8,462,599.55	35.00	2.86	242,030.35	18.07	0.5163	4,369,156
2006	6,834,470.69	35.00	2.86	195,465.86	18.84	0.5383	3,678,927
2007	12,779,419.91	35.00	2.86	365,491.41	19.62	0.5606	7,163,759
2008	13,470,220.13	35.00	2.86	385,248.30	20.41	0.5831	7,855,024
2009	11,985,362.89	35.00	2.86	342,781.38	21.22	0.6063	7,266,606
2010	9,386,178.92	35.00	2.86	268,444.72	22.04	0.6297	5,910,571
2011	8,466,301.06	35.00	2.86	242,136.21	22.87	0.6534	5,532,135
2012	13,055,766.72	35.00	2.86	373,394.93	23.71	0.6774	8,844,368
2013	22,089,458.00	35.00	2.86	631,758.50	24.56	0.7017	15,500,394
2014	24,469,414.04	35.00	2.86	699,825.24	25.43	0.7266	17,778,742
2015	5,816,953.67	35.00	2.86	166,364.87	26.30	0.7514	4,371,033
2016	23,356,828.14	35.00	2.86	668,005.28	27.18	0.7766	18,138,212
2017	7,833,243.27	35.00	2.86	224,030.76	28.08	0.8023	6,284,533
2018	12,285,708.97	35.00	2.86	351,371.28	28.98	0.8280	10,172,567
2019	29,808,042.74	35.00	2.86	852,510.02	29.88	0.8537	25,447,424
2020	2,475,474.90	35.00	2.86	70,798.58	30.80	0.8800	2,178,418
2021	15,839,119.57	35.00	2.86	452,998.82	31.72	0.9063	14,354,836

TAMPA ELECTRIC COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

CALCULATION OF COMPOSITE REMAINING LIFE  
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 35-R2.5							
2022	28,265,971.49	35.00	2.86	808,406.78	32.65	0.9329	26,368,194
2023	72,566,543.34	35.00	2.86	2,075,403.14	33.59	0.9597	69,642,837
2024	60,039,998.56	35.00	2.86	1,717,143.96	34.53	0.9866	59,233,661
	475,405,746.43			13,596,604.37			350,678,378
	COMPOSITE REMAINING LIFE, YEARS..						25.79

**TAMPA ELECTRIC COMPANY  
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TAMPA ELECTRIC COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 50-R1.5							
1943	456.95	50.00	2.00	9.14	5.37	0.1074	49
1944	3,355.03	50.00	2.00	67.10	5.62	0.1124	377
1945	7,582.29	50.00	2.00	151.65	5.88	0.1176	892
1946	17,689.48	50.00	2.00	353.79	6.14	0.1228	2,172
1947	30,806.13	50.00	2.00	616.12	6.41	0.1282	3,949
1948	44,821.45	50.00	2.00	896.43	6.68	0.1336	5,988
1949	63,386.36	50.00	2.00	1,267.73	6.96	0.1392	8,823
1950	85,622.44	50.00	2.00	1,712.45	7.24	0.1448	12,398
1951	82,302.26	50.00	2.00	1,646.05	7.52	0.1504	12,378
1952	91,728.98	50.00	2.00	1,834.58	7.81	0.1562	14,328
1953	150,089.76	50.00	2.00	3,001.80	8.11	0.1622	24,345
1954	176,655.60	50.00	2.00	3,533.11	8.41	0.1682	29,713
1955	228,356.29	50.00	2.00	4,567.13	8.71	0.1742	39,780
1956	259,652.00	50.00	2.00	5,193.04	9.02	0.1804	46,841
1957	291,268.04	50.00	2.00	5,825.36	9.33	0.1866	54,351
1958	418,215.38	50.00	2.00	8,364.31	9.65	0.1930	80,716
1959	713,828.95	50.00	2.00	14,276.58	9.97	0.1994	142,337
1960	613,727.95	50.00	2.00	12,274.56	10.30	0.2060	126,428
1961	652,132.16	50.00	2.00	13,042.64	10.64	0.2128	138,774
1962	519,874.63	50.00	2.00	10,397.49	10.99	0.2198	114,268
1963	476,046.88	50.00	2.00	9,520.94	11.34	0.2268	107,967
1964	691,482.30	50.00	2.00	13,829.65	11.70	0.2340	161,807
1965	809,759.52	50.00	2.00	16,195.19	12.07	0.2414	195,476
1966	825,348.53	50.00	2.00	16,506.97	12.45	0.2490	205,512
1967	1,102,744.81	50.00	2.00	22,054.90	12.84	0.2568	283,185
1968	1,148,345.61	50.00	2.00	22,966.91	13.24	0.2648	304,082
1969	1,111,652.11	50.00	2.00	22,233.04	13.65	0.2730	303,481
1970	1,483,434.21	50.00	2.00	29,668.68	14.07	0.2814	417,438
1971	2,042,519.39	50.00	2.00	40,850.39	14.49	0.2898	591,922
1972	1,924,527.40	50.00	2.00	38,490.55	14.93	0.2986	574,664
1973	1,838,037.41	50.00	2.00	36,760.75	15.38	0.3076	565,380
1974	2,086,643.91	50.00	2.00	41,732.88	15.84	0.3168	661,049
1975	2,905,509.88	50.00	2.00	58,110.20	16.31	0.3262	947,777
1976	2,509,735.21	50.00	2.00	50,194.70	16.79	0.3358	842,769
1977	2,443,052.44	50.00	2.00	48,861.05	17.28	0.3456	844,319
1978	2,662,200.78	50.00	2.00	53,244.02	17.78	0.3556	946,679
1979	2,723,844.96	50.00	2.00	54,476.90	18.29	0.3658	996,382
1980	3,091,374.83	50.00	2.00	61,827.50	18.81	0.3762	1,162,975
1981	3,325,910.84	50.00	2.00	66,518.22	19.35	0.3870	1,287,127
1982	4,042,870.53	50.00	2.00	80,857.41	19.89	0.3978	1,608,254
1983	4,291,395.10	50.00	2.00	85,827.90	20.44	0.4088	1,754,322
1984	4,252,988.20	50.00	2.00	85,059.76	21.00	0.4200	1,786,255
1985	4,199,863.91	50.00	2.00	83,997.28	21.58	0.4316	1,812,661
1986	7,577,640.44	50.00	2.00	151,552.81	22.16	0.4432	3,358,410

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TAMPA ELECTRIC COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 50-R1.5							
1987	1,143,665.95	50.00	2.00	22,873.32	22.75	0.4550	520,368
1988	4,711,417.98	50.00	2.00	94,228.36	23.35	0.4670	2,200,232
1989	4,043,491.31	50.00	2.00	80,869.83	23.96	0.4792	1,937,641
1990	4,194,658.85	50.00	2.00	83,893.18	24.58	0.4916	2,062,094
1991	4,971,991.77	50.00	2.00	99,439.84	25.21	0.5042	2,506,878
1992	4,532,753.80	50.00	2.00	90,655.08	25.84	0.5168	2,342,527
1993	5,189,226.77	50.00	2.00	103,784.54	26.49	0.5298	2,749,252
1994	4,568,849.44	50.00	2.00	91,376.99	27.14	0.5428	2,479,971
1995	6,186,051.56	50.00	2.00	123,721.03	27.80	0.5560	3,439,445
1996	2,897,224.50	50.00	2.00	57,944.49	28.47	0.5694	1,649,680
1997	4,350,506.08	50.00	2.00	87,010.12	29.14	0.5828	2,535,475
1998	4,664,787.49	50.00	2.00	93,295.75	29.83	0.5966	2,783,012
1999	4,906,406.04	50.00	2.00	98,128.12	30.52	0.6104	2,994,870
2000	6,267,597.66	50.00	2.00	125,351.95	31.22	0.6244	3,913,488
2001	6,768,446.24	50.00	2.00	135,368.92	31.92	0.6384	4,320,976
2002	5,608,106.62	50.00	2.00	112,162.13	32.63	0.6526	3,659,850
2003	6,010,247.30	50.00	2.00	120,204.95	33.35	0.6670	4,008,835
2004	5,182,840.86	50.00	2.00	103,656.82	34.07	0.6814	3,531,588
2005	6,025,330.27	50.00	2.00	120,506.61	34.80	0.6960	4,193,630
2006	5,906,853.75	50.00	2.00	118,137.08	35.53	0.7106	4,197,410
2007	11,143,686.17	50.00	2.00	222,873.72	36.27	0.7254	8,083,630
2008	9,335,889.10	50.00	2.00	186,717.78	37.02	0.7404	6,912,292
2009	4,042,287.63	50.00	2.00	80,845.75	37.77	0.7554	3,053,544
2010	5,230,203.22	50.00	2.00	104,604.06	38.52	0.7704	4,029,349
2011	3,872,367.37	50.00	2.00	77,447.35	39.28	0.7856	3,042,132
2012	5,590,156.14	50.00	2.00	111,803.12	40.05	0.8010	4,477,715
2013	621,326.93	50.00	2.00	12,426.54	40.82	0.8164	507,251
2014	2,924,810.19	50.00	2.00	58,496.20	41.59	0.8318	2,432,857
2015	4,016,207.41	50.00	2.00	80,324.15	42.37	0.8474	3,403,334
2016	6,883,293.73	50.00	2.00	137,665.87	43.15	0.8630	5,940,282
2017	7,332,823.35	50.00	2.00	146,656.47	43.94	0.8788	6,444,085
2018	7,568,088.52	50.00	2.00	151,361.77	44.73	0.8946	6,770,412
2019	15,884,872.10	50.00	2.00	317,697.44	45.53	0.9106	14,464,765
2020	4,490,536.72	50.00	2.00	89,810.73	46.33	0.9266	4,160,931
2021	7,556,616.24	50.00	2.00	151,132.32	47.14	0.9428	7,124,378
2022	8,175,159.67	50.00	2.00	163,503.19	47.95	0.9590	7,839,978
2023	15,470,565.23	50.00	2.00	309,411.30	48.77	0.9754	15,089,989
2024	8,144,146.61	50.00	2.00	162,882.93	49.59	0.9918	8,077,365
	290,431,971.90			5,808,639.46			192,460,311
						33.13	
							COMPOSITE REMAINING LIFE, YEARS..

**TAMPA ELECTRIC COMPANY  
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TAMPA ELECTRIC COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 60-R4							
1949	1,797.44	60.00	1.67	30.02	3.66	0.0610	110
1950	2,475.96	60.00	1.67	41.35	3.92	0.0653	162
1951	15,009.57	60.00	1.67	250.66	4.19	0.0698	1,048
1952	9,149.58	60.00	1.67	152.80	4.46	0.0743	680
1953	28,682.41	60.00	1.67	479.00	4.74	0.0790	2,266
1954	5,650.07	60.00	1.67	94.36	5.02	0.0837	473
1955	8,259.52	60.00	1.67	137.93	5.31	0.0885	731
1956	10,272.40	60.00	1.67	171.55	5.61	0.0935	960
1957	7,243.97	60.00	1.67	120.97	5.92	0.0987	715
1958	41,088.95	60.00	1.67	686.19	6.24	0.1040	4,273
1959	115,938.24	60.00	1.67	1,936.17	6.58	0.1097	12,715
1960	76,323.73	60.00	1.67	1,274.61	6.93	0.1155	8,815
1961	34,766.84	60.00	1.67	580.61	7.30	0.1217	4,230
1962	60,741.24	60.00	1.67	1,014.38	7.70	0.1283	7,795
1963	244,052.19	60.00	1.67	4,075.67	8.11	0.1352	32,989
1964	159,285.67	60.00	1.67	2,660.07	8.55	0.1425	22,698
1965	119,683.28	60.00	1.67	1,998.71	9.02	0.1503	17,992
1966	182,463.40	60.00	1.67	3,047.14	9.51	0.1585	28,920
1967	279,791.76	60.00	1.67	4,672.52	10.03	0.1672	46,773
1968	240,124.79	60.00	1.67	4,010.08	10.58	0.1763	42,341
1969	307,714.21	60.00	1.67	5,138.83	11.15	0.1858	57,183
1970	646,178.74	60.00	1.67	10,791.18	11.75	0.1958	126,541
1971	686,709.11	60.00	1.67	11,468.04	12.37	0.2062	141,579
1972	848,163.23	60.00	1.67	14,164.33	13.01	0.2168	183,907
1973	1,107,645.30	60.00	1.67	18,497.68	13.67	0.2278	252,355
1974	884,182.47	60.00	1.67	14,765.85	14.34	0.2390	211,320
1975	2,130,727.00	60.00	1.67	35,583.14	15.02	0.2503	533,385
1976	1,925,296.35	60.00	1.67	32,152.45	15.72	0.2620	504,428
1977	597,471.24	60.00	1.67	9,977.77	16.42	0.2737	163,510
1978	717,182.94	60.00	1.67	11,976.96	17.14	0.2857	204,878
1979	1,083,047.23	60.00	1.67	18,086.89	17.87	0.2978	322,564
1980	1,077,551.76	60.00	1.67	17,995.11	18.61	0.3102	334,224
1981	1,296,401.16	60.00	1.67	21,649.90	19.37	0.3228	418,517
1982	1,199,309.28	60.00	1.67	20,028.46	20.13	0.3355	402,368
1983	1,335,596.86	60.00	1.67	22,304.47	20.91	0.3485	465,456
1984	2,886,791.20	60.00	1.67	48,209.41	21.71	0.3618	1,044,528
1985	3,107,241.39	60.00	1.67	51,890.93	22.51	0.3752	1,165,744
1986	3,361,541.95	60.00	1.67	56,137.75	23.33	0.3888	1,307,068
1987	3,102,730.97	60.00	1.67	51,815.61	24.16	0.4027	1,249,377
1988	3,832,295.36	60.00	1.67	63,999.33	25.00	0.4167	1,596,803
1989	3,969,385.84	60.00	1.67	66,288.74	25.85	0.4308	1,710,131
1990	3,199,957.58	60.00	1.67	53,439.29	26.71	0.4452	1,424,525
1991	2,602,527.47	60.00	1.67	43,462.21	27.59	0.4598	1,196,720
1992	3,159,101.94	60.00	1.67	52,757.00	28.47	0.4745	1,498,994

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TAMPA ELECTRIC COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 60-R4							
1993	3,697,022.49	60.00	1.67	61,740.28	29.36	0.4893	1,809,064
1994	3,706,964.00	60.00	1.67	61,906.30	30.27	0.5045	1,870,163
1995	4,829,843.84	60.00	1.67	80,658.39	31.18	0.5197	2,509,925
1996	3,764,548.56	60.00	1.67	62,867.96	32.10	0.5350	2,014,033
1997	4,254,935.81	60.00	1.67	71,057.43	33.03	0.5505	2,342,342
1998	4,430,700.49	60.00	1.67	73,992.70	33.96	0.5660	2,507,776
1999	5,352,914.84	60.00	1.67	89,393.68	34.90	0.5817	3,113,630
2000	6,640,833.60	60.00	1.67	110,901.92	35.85	0.5975	3,967,898
2001	6,441,340.88	60.00	1.67	107,570.39	36.80	0.6133	3,950,668
2002	6,311,951.37	60.00	1.67	105,409.59	37.76	0.6293	3,972,300
2003	5,131,670.95	60.00	1.67	85,698.90	38.72	0.6453	3,311,621
2004	7,987,807.43	60.00	1.67	133,396.38	39.69	0.6615	5,283,935
2005	12,330,112.53	60.00	1.67	205,912.88	40.66	0.6777	8,355,747
2006	11,493,686.54	60.00	1.67	191,944.57	41.64	0.6940	7,976,618
2007	10,847,091.64	60.00	1.67	181,146.43	42.62	0.7103	7,705,015
2008	5,738,244.29	60.00	1.67	95,828.68	43.60	0.7267	4,169,810
2009	2,319,778.30	60.00	1.67	38,740.30	44.58	0.7430	1,723,595
2010	2,773,087.45	60.00	1.67	46,310.56	45.57	0.7595	2,106,160
2011	491,843.79	60.00	1.67	8,213.79	46.56	0.7760	381,671
2012	11,789,748.21	60.00	1.67	196,888.80	47.55	0.7925	9,343,375
2013	12,966,879.75	60.00	1.67	216,546.89	48.54	0.8090	10,490,206
2014	10,925,571.40	60.00	1.67	182,457.04	49.53	0.8255	9,019,059
2015	20,611,355.97	60.00	1.67	344,209.64	50.52	0.8420	17,354,762
2016	20,879,422.31	60.00	1.67	348,686.35	51.52	0.8587	17,928,534
2017	13,755,753.35	60.00	1.67	229,721.08	52.51	0.8752	12,038,623
2018	18,228,641.22	60.00	1.67	304,418.31	53.51	0.8918	16,256,849
2019	19,465,691.07	60.00	1.67	325,077.04	54.51	0.9085	17,684,580
2020	18,721,628.81	60.00	1.67	312,651.20	55.51	0.9252	17,320,689
2021	20,146,784.95	60.00	1.67	336,451.31	56.50	0.9417	18,971,623
2022	39,866,135.43	60.00	1.67	665,764.46	57.50	0.9583	38,204,914
2023	57,645,610.22	60.00	1.67	962,681.69	58.50	0.9750	56,204,470
2024	21,702,940.36	60.00	1.67	362,439.10	59.50	0.9917	21,522,155
	441,958,093.44			7,380,700.16			348,164,601
						47.17	
							COMPOSITE REMAINING LIFE, YEARS..



**TAMPA ELECTRIC COMPANY  
 2023 DEPRECIATION AND  
 DISMANTLEMENT STUDY  
 EXHIBIT 2  
 BATES STAMPED PAGES: 13 - 467  
 FILED: DECEMBER 27, 2023**

TAMPA ELECTRIC COMPANY

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATION OF COMPOSITE REMAINING LIFE  
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)	
SURVIVOR CURVE.. IOWA 35-R1.5								
1989	237,315.43	35.00	2.86	6,787.22	11.02	0.3149	74,721	
1990	572,158.84	35.00	2.86	16,363.74	11.49	0.3283	187,834	
1991	893,134.73	35.00	2.86	25,543.65	11.97	0.3420	305,452	
1992	1,152,465.65	35.00	2.86	32,960.52	12.47	0.3563	410,612	
1993	1,200,393.40	35.00	2.86	34,331.25	12.99	0.3711	445,514	
1994	1,826,545.88	35.00	2.86	52,239.21	13.52	0.3863	705,576	
1995	1,930,257.59	35.00	2.86	55,205.37	14.06	0.4017	775,404	
1996	2,746,990.60	35.00	2.86	78,563.93	14.62	0.4177	1,147,445	
1997	3,222,334.77	35.00	2.86	92,158.77	15.19	0.4340	1,398,493	
1998	3,781,087.85	35.00	2.86	108,139.11	15.78	0.4509	1,704,741	
1999	4,666,850.80	35.00	2.86	133,471.93	16.37	0.4677	2,182,733	
2000	5,826,503.96	35.00	2.86	166,638.01	16.99	0.4854	2,828,360	
2001	6,826,470.47	35.00	2.86	195,237.06	17.61	0.5031	3,434,670	
2002	6,693,128.71	35.00	2.86	191,423.48	18.25	0.5214	3,489,998	
2003	7,090,843.06	35.00	2.86	202,798.11	18.90	0.5400	3,829,055	
2004	6,499,220.23	35.00	2.86	185,877.70	19.56	0.5589	3,632,154	
2005	8,955,417.81	35.00	2.86	256,124.95	20.23	0.5780	5,176,231	
2006	10,215,082.14	35.00	2.86	292,151.35	20.91	0.5974	6,102,797	
2007	11,303,143.87	35.00	2.86	323,269.91	21.61	0.6174	6,978,900	
2008	8,980,864.19	35.00	2.86	256,852.72	22.31	0.6374	5,724,672	
2009	8,367,182.76	35.00	2.86	239,301.43	23.02	0.6577	5,503,180	
2010	11,397,154.71	35.00	2.86	325,958.62	23.74	0.6783	7,730,576	
2011	8,173,007.13	35.00	2.86	233,748.00	24.47	0.6991	5,714,076	
2012	11,868,495.71	35.00	2.86	339,438.98	25.21	0.7203	8,548,759	
2013	4,847,505.96	35.00	2.86	138,638.67	25.95	0.7414	3,594,086	
2014	8,650,665.13	35.00	2.86	247,409.02	26.70	0.7629	6,599,246	
2015	10,862,547.19	35.00	2.86	310,668.85	27.46	0.7846	8,522,429	
2016	10,072,883.23	35.00	2.86	288,084.46	28.22	0.8063	8,121,665	
2017	15,528,596.57	35.00	2.86	444,117.86	29.00	0.8286	12,866,529	
2018	24,498,054.20	35.00	2.86	700,644.35	29.78	0.8509	20,844,414	
2019	21,281,204.06	35.00	2.86	608,642.44	30.56	0.8731	18,581,471	
2020	27,439,959.38	35.00	2.86	784,782.84	31.35	0.8957	24,578,246	
2021	29,086,313.00	35.00	2.86	831,868.55	32.15	0.9186	26,717,815	
2022	33,899,477.16	35.00	2.86	969,525.05	32.96	0.9417	31,923,477	
2023	179,961,299.35	35.00	2.86	5,146,893.16	33.77	0.9649	173,637,459	
2024	241,854,685.97	35.00	2.86	6,917,044.02	34.59	0.9883	239,022,568	
	742,409,241.49			21,232,904.29			653,041,358	
	COMPOSITE REMAINING LIFE, YEARS..					30.76		

**TAMPA ELECTRIC COMPANY  
2023 DEPRECIATION AND  
DISMANTLEMENT STUDY  
EXHIBIT 2  
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TAMPA ELECTRIC COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)	
SURVIVOR CURVE.. IOWA 30-S2								
1990	26,043.02	30.00	3.33	867.23	5.97	0.1990	5,183	
1991	132,161.26	30.00	3.33	4,400.97	6.31	0.2103	27,797	
1992	353,489.42	30.00	3.33	11,771.20	6.66	0.2220	78,475	
1993	775,070.76	30.00	3.33	25,809.86	7.03	0.2343	181,622	
1994	1,589,240.29	30.00	3.33	52,921.70	7.41	0.2470	392,542	
1995	2,091,854.03	30.00	3.33	69,658.74	7.80	0.2600	543,882	
1996	4,850,041.65	30.00	3.33	161,506.39	8.22	0.2740	1,328,911	
1997	6,311,476.11	30.00	3.33	210,172.15	8.65	0.2883	1,819,788	
1998	8,950,121.14	30.00	3.33	298,039.03	9.10	0.3033	2,714,840	
1999	11,004,956.06	30.00	3.33	366,465.04	9.57	0.3190	3,510,581	
2000	15,863,206.35	30.00	3.33	528,244.77	10.06	0.3353	5,319,409	
2001	14,294,235.73	30.00	3.33	475,998.05	10.58	0.3527	5,041,148	
2002	14,862,733.20	30.00	3.33	494,929.02	11.12	0.3707	5,509,169	
2003	16,567,731.35	30.00	3.33	551,705.45	11.68	0.3893	6,450,315	
2004	13,398,610.95	30.00	3.33	446,173.74	12.27	0.4090	5,480,032	
2005	16,032,248.18	30.00	3.33	533,873.86	12.89	0.4297	6,888,576	
2006	18,997,754.59	30.00	3.33	632,625.23	13.54	0.4513	8,574,257	
2007	36,958,616.38	30.00	3.33	1,230,721.93	14.22	0.4740	17,518,384	
2008	25,765,860.43	30.00	3.33	858,003.15	14.92	0.4973	12,814,135	
2009	29,138,790.50	30.00	3.33	970,321.72	15.66	0.5220	15,210,449	
2010	32,252,140.10	30.00	3.33	1,073,996.27	16.43	0.5477	17,663,530	
2011	33,856,017.28	30.00	3.33	1,127,405.38	17.23	0.5743	19,444,526	
2012	27,884,198.72	30.00	3.33	928,543.82	18.05	0.6017	16,777,086	
2013	45,283,181.78	30.00	3.33	1,507,929.95	18.91	0.6303	28,543,348	
2014	44,685,267.12	30.00	3.33	1,488,019.40	19.79	0.6597	29,477,530	
2015	38,332,141.53	30.00	3.33	1,276,460.31	20.70	0.6900	26,449,178	
2016	43,212,904.18	30.00	3.33	1,438,989.71	21.63	0.7210	31,156,504	
2017	51,353,333.91	30.00	3.33	1,710,066.02	22.58	0.7527	38,652,114	
2018	44,838,797.29	30.00	3.33	1,493,131.95	23.54	0.7847	35,183,659	
2019	50,388,593.30	30.00	3.33	1,677,940.16	24.52	0.8173	41,184,109	
2020	48,902,417.68	30.00	3.33	1,628,450.51	25.51	0.8503	41,583,193	
2021	58,293,222.74	30.00	3.33	1,941,164.32	26.50	0.8833	51,492,152	
2022	71,591,499.87	30.00	3.33	2,383,996.95	27.50	0.9167	65,625,780	
2023	102,853,829.48	30.00	3.33	3,425,032.52	28.50	0.9500	97,711,138	
2024	63,447,590.11	30.00	3.33	2,112,804.75	29.50	0.9833	62,389,919	
	995,139,376.49			33,138,141.25			702,743,261	
	COMPOSITE REMAINING LIFE, YEARS..						21.21	

**TAMPA ELECTRIC COMPANY  
2023 DEPRECIATION AND  
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EXHIBIT 2  
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TAMPA ELECTRIC COMPANY

ACCOUNT 369.00 SERVICES - OVERHEAD

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 45-R3							
1958	2,678.81	45.00	2.22	59.47	2.32	0.0516	138
1959	6,069.23	45.00	2.22	134.74	2.57	0.0571	347
1960	10,640.85	45.00	2.22	236.23	2.83	0.0629	669
1961	15,883.00	45.00	2.22	352.60	3.09	0.0687	1,091
1962	28,119.69	45.00	2.22	624.26	3.35	0.0744	2,093
1963	43,088.52	45.00	2.22	956.57	3.60	0.0800	3,447
1964	69,926.34	45.00	2.22	1,552.36	3.86	0.0858	5,998
1965	99,644.79	45.00	2.22	2,212.11	4.12	0.0916	9,123
1966	134,502.47	45.00	2.22	2,985.95	4.38	0.0973	13,091
1967	202,906.45	45.00	2.22	4,504.52	4.65	0.1033	20,966
1968	277,292.00	45.00	2.22	6,155.88	4.92	0.1093	30,316
1969	352,774.57	45.00	2.22	7,831.60	5.21	0.1158	40,844
1970	467,017.07	45.00	2.22	10,367.78	5.50	0.1222	57,079
1971	564,994.94	45.00	2.22	12,542.89	5.80	0.1289	72,822
1972	809,474.82	45.00	2.22	17,970.34	6.12	0.1360	110,089
1973	859,077.74	45.00	2.22	19,071.53	6.46	0.1436	123,329
1974	952,462.46	45.00	2.22	21,144.67	6.81	0.1513	144,136
1975	635,419.60	45.00	2.22	14,106.32	7.18	0.1596	101,388
1976	725,697.84	45.00	2.22	16,110.49	7.56	0.1680	121,917
1977	711,959.36	45.00	2.22	15,805.50	7.97	0.1771	126,095
1978	864,800.51	45.00	2.22	19,198.57	8.40	0.1867	161,432
1979	1,055,307.11	45.00	2.22	23,427.82	8.85	0.1967	207,547
1980	1,144,013.37	45.00	2.22	25,397.10	9.32	0.2071	236,937
1981	1,279,527.73	45.00	2.22	28,405.52	9.81	0.2180	278,937
1982	1,581,283.87	45.00	2.22	35,104.50	10.32	0.2293	362,636
1983	1,768,947.26	45.00	2.22	39,270.63	10.85	0.2411	426,511
1984	2,010,093.64	45.00	2.22	44,624.08	11.41	0.2536	509,679
1985	2,189,182.77	45.00	2.22	48,599.86	11.98	0.2662	582,804
1986	1,957,183.80	45.00	2.22	43,449.48	12.57	0.2793	546,700
1987	2,024,111.36	45.00	2.22	44,935.27	13.19	0.2931	593,287
1988	1,647,439.74	45.00	2.22	36,573.16	13.82	0.3071	505,945
1990	1,764,413.69	45.00	2.22	39,169.98	15.13	0.3362	593,231
1991	1,762,517.69	45.00	2.22	39,127.89	15.81	0.3513	619,225
1992	1,844,961.77	45.00	2.22	40,958.15	16.51	0.3669	676,898
1993	2,097,694.02	45.00	2.22	46,568.81	17.22	0.3827	802,725
1994	2,096,293.24	45.00	2.22	46,537.71	17.94	0.3987	835,729
1995	1,977,730.42	45.00	2.22	43,905.62	18.68	0.4151	820,976
1996	2,477,310.21	45.00	2.22	54,996.29	19.44	0.4320	1,070,198
1997	2,310,943.04	45.00	2.22	51,302.94	20.20	0.4489	1,037,359
1998	2,638,347.51	45.00	2.22	58,571.31	20.98	0.4662	1,230,050
1999	2,407,919.85	45.00	2.22	53,455.82	21.77	0.4838	1,164,903
2000	2,589,843.49	45.00	2.22	57,494.53	22.57	0.5016	1,298,962
2001	2,599,595.55	45.00	2.22	57,711.02	23.38	0.5196	1,350,646
2002	2,470,806.48	45.00	2.22	54,851.90	24.21	0.5380	1,329,294

**TAMPA ELECTRIC COMPANY  
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TAMPA ELECTRIC COMPANY

ACCOUNT 369.00 SERVICES - OVERHEAD

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)	
SURVIVOR CURVE.. IOWA 45-R3								
2003	2,439,996.29	45.00	2.22	54,167.92	25.04	0.5564	1,357,712	
2004	2,027,135.49	45.00	2.22	45,002.41	25.89	0.5753	1,166,272	
2005	2,402,233.69	45.00	2.22	53,329.59	26.74	0.5942	1,427,455	
2006	2,159,001.55	45.00	2.22	47,929.83	27.61	0.6136	1,324,677	
2007	1,859,977.15	45.00	2.22	41,291.49	28.49	0.6331	1,177,570	
2008	1,940,346.85	45.00	2.22	43,075.70	29.37	0.6527	1,266,406	
2009	1,597,258.39	45.00	2.22	35,459.14	30.27	0.6727	1,074,428	
2010	1,235,860.28	45.00	2.22	27,436.10	31.17	0.6927	856,043	
2011	2,727,945.77	45.00	2.22	60,560.40	32.08	0.7129	1,944,725	
2012	1,644,257.83	45.00	2.22	36,502.52	33.00	0.7333	1,205,784	
2014	229,170.18	45.00	2.22	5,087.58	34.86	0.7747	177,531	
2015	484,090.41	45.00	2.22	10,746.81	35.81	0.7958	385,229	
2016	885,606.93	45.00	2.22	19,660.47	36.75	0.8167	723,249	
2018	567,926.37	45.00	2.22	12,607.97	38.67	0.8593	488,036	
2019	326,466.34	45.00	2.22	7,247.55	39.63	0.8807	287,509	
2020	920,721.73	45.00	2.22	20,440.02	40.60	0.9022	830,694	
2021	643,854.45	45.00	2.22	14,293.57	41.57	0.9238	594,780	
2022	1,610,947.06	45.00	2.22	35,763.02	42.55	0.9456	1,523,247	
2023	3,872,696.07	45.00	2.22	85,973.85	43.53	0.9673	3,746,175	
2024	1,669,499.97	45.00	2.22	37,062.90	44.51	0.9891	1,651,319	
	84,774,891.47			1,882,002.61			41,436,430	
	COMPOSITE REMAINING LIFE, YEARS..						22.02	

**TAMPA ELECTRIC COMPANY  
2023 DEPRECIATION AND  
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TAMPA ELECTRIC COMPANY

ACCOUNT 369.02 SERVICES - UNDERGROUND

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 45-R3							
1967	3,912.76	45.00	2.22	86.86	4.65	0.1033	404
1968	69,190.68	45.00	2.22	1,536.03	4.92	0.1093	7,565
1969	53,134.49	45.00	2.22	1,179.59	5.21	0.1158	6,152
1970	78,847.57	45.00	2.22	1,750.42	5.50	0.1222	9,637
1971	22,570.02	45.00	2.22	501.05	5.80	0.1289	2,909
1973	185,341.17	45.00	2.22	4,114.57	6.46	0.1436	26,608
1974	356,960.89	45.00	2.22	7,924.53	6.81	0.1513	54,019
1975	316,964.82	45.00	2.22	7,036.62	7.18	0.1596	50,575
1976	386,961.19	45.00	2.22	8,590.54	7.56	0.1680	65,009
1977	614,145.22	45.00	2.22	13,634.02	7.97	0.1771	108,771
1978	721,834.26	45.00	2.22	16,024.72	8.40	0.1867	134,745
1979	955,370.26	45.00	2.22	21,209.22	8.85	0.1967	187,893
1980	1,175,606.52	45.00	2.22	26,098.46	9.32	0.2071	243,480
1981	1,375,355.83	45.00	2.22	30,532.90	9.81	0.2180	299,828
1982	1,308,338.12	45.00	2.22	29,045.11	10.32	0.2293	300,041
1983	1,838,290.34	45.00	2.22	40,810.05	10.85	0.2411	443,230
1984	2,290,746.57	45.00	2.22	50,854.57	11.41	0.2536	580,842
1985	2,363,328.70	45.00	2.22	52,465.90	11.98	0.2662	629,165
1986	2,633,709.16	45.00	2.22	58,468.34	12.57	0.2793	735,674
1987	2,262,682.63	45.00	2.22	50,231.55	13.19	0.2931	663,215
1988	2,405,172.32	45.00	2.22	53,394.83	13.82	0.3071	738,652
1989	2,448,284.00	45.00	2.22	54,351.90	14.46	0.3213	786,707
1990	2,346,316.24	45.00	2.22	52,088.22	15.13	0.3362	788,878
1991	2,058,391.62	45.00	2.22	45,696.29	15.81	0.3513	723,175
1992	2,340,715.97	45.00	2.22	51,963.89	16.51	0.3669	858,785
1993	2,547,033.31	45.00	2.22	56,544.14	17.22	0.3827	974,673
1994	2,477,849.98	45.00	2.22	55,008.27	17.94	0.3987	987,844
1995	3,306,241.44	45.00	2.22	73,398.56	18.68	0.4151	1,372,454
1996	3,313,828.12	45.00	2.22	73,566.98	19.44	0.4320	1,431,574
1997	3,629,483.60	45.00	2.22	80,574.54	20.20	0.4489	1,629,239
1998	4,177,716.46	45.00	2.22	92,745.31	20.98	0.4662	1,947,735
1999	4,091,778.76	45.00	2.22	90,837.49	21.77	0.4838	1,979,521
2000	4,195,080.76	45.00	2.22	93,130.79	22.57	0.5016	2,104,085
2001	4,223,998.09	45.00	2.22	93,772.76	23.38	0.5196	2,194,620
2002	3,948,133.66	45.00	2.22	87,648.57	24.21	0.5380	2,124,096
2003	5,307,721.07	45.00	2.22	117,831.41	25.04	0.5564	2,953,428
2004	4,754,589.58	45.00	2.22	105,551.89	25.89	0.5753	2,735,458
2005	5,862,811.91	45.00	2.22	130,154.42	26.74	0.5942	3,483,800
2006	7,750,672.13	45.00	2.22	172,064.92	27.61	0.6136	4,755,502
2007	5,222,080.35	45.00	2.22	115,930.18	28.49	0.6331	3,306,151
2008	5,358,128.55	45.00	2.22	118,950.45	29.37	0.6527	3,497,090
2009	4,910,894.05	45.00	2.22	109,021.85	30.27	0.6727	3,303,411
2010	798,885.80	45.00	2.22	17,735.26	31.17	0.6927	553,364
2011	2,658,275.28	45.00	2.22	59,013.71	32.08	0.7129	1,895,058

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TAMPA ELECTRIC COMPANY

ACCOUNT 369.02 SERVICES - UNDERGROUND

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)	
SURVIVOR CURVE.. IOWA 45-R3								
2012	1,015,866.97	45.00	2.22	22,552.25	33.00	0.7333	744,966	
2013	451,151.29	45.00	2.22	10,015.56	33.93	0.7540	340,168	
2014	2,310,265.84	45.00	2.22	51,287.90	34.86	0.7747	1,789,694	
2015	2,387,928.82	45.00	2.22	53,012.02	35.81	0.7958	1,900,266	
2017	2,785,856.94	45.00	2.22	61,846.02	37.71	0.8380	2,334,548	
2018	3,423,012.86	45.00	2.22	75,990.89	38.67	0.8593	2,941,498	
2019	3,244,033.09	45.00	2.22	72,017.53	39.63	0.8807	2,856,923	
2020	3,697,967.62	45.00	2.22	82,094.88	40.60	0.9022	3,336,380	
2021	4,211,258.81	45.00	2.22	93,489.95	41.57	0.9238	3,890,277	
2022	6,365,353.37	45.00	2.22	141,310.84	42.55	0.9456	6,018,824	
2023	10,486,533.89	45.00	2.22	232,801.05	43.53	0.9673	10,143,939	
2024	3,338,226.77	45.00	2.22	74,108.63	44.51	0.9891	3,301,873	
	152,864,830.52			3,393,599.20			91,274,418	
	COMPOSITE REMAINING LIFE, YEARS..						26.90	

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TAMPA ELECTRIC COMPANY

ACCOUNT 370.00 METERS - ANALOG AND AMR

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)	
SURVIVOR CURVE.. IOWA 20-R2								
2013	2,083,804.31	20.00	5.00	104,190.22	10.60	0.5300	1,104,416	
2014	1,671,501.49	20.00	5.00	83,575.07	11.32	0.5660	946,070	
2015	3,548,615.13	20.00	5.00	177,430.76	12.06	0.6030	2,139,815	
2016	3,069,149.57	20.00	5.00	153,457.48	12.82	0.6410	1,967,325	
2017	1,578,652.45	20.00	5.00	78,932.62	13.60	0.6800	1,073,484	
2018	1,203,526.68	20.00	5.00	60,176.33	14.40	0.7200	866,539	
2020	364,759.68	20.00	5.00	18,237.98	16.06	0.8030	292,902	
2021	412,352.36	20.00	5.00	20,617.62	16.91	0.8455	348,644	
2022	4,718,274.17	20.00	5.00	235,913.71	17.77	0.8885	4,192,187	
2023	110,446.62	20.00	5.00	5,522.33	18.65	0.9325	102,991	
	18,761,082.46			938,054.12			13,034,373	
	COMPOSITE REMAINING LIFE, YEARS..						13.90	

TAMPA ELECTRIC COMPANY

ACCOUNT 370.01 METERS - AMI

CALCULATION OF COMPOSITE REMAINING LIFE  
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)	
SURVIVOR CURVE.. IOWA 15-R2								
2018	4,651,996.77	15.00	6.67	310,288.18	9.52	0.6347	2,952,483	
2019	36,782,928.96	15.00	6.67	2,453,421.36	10.30	0.6867	25,257,734	
2020	37,821,466.03	15.00	6.67	2,522,691.78	11.11	0.7407	28,013,225	
2021	11,587,328.52	15.00	6.67	772,874.81	11.94	0.7960	9,223,514	
2022	2,000,130.17	15.00	6.67	133,408.68	12.79	0.8527	1,705,451	
2023	8,766,194.05	15.00	6.67	584,705.14	13.66	0.9107	7,983,110	
2024	13,591,575.68	15.00	6.67	906,558.10	14.55	0.9700	13,183,828	
	115,201,620.18			7,683,948.05			88,319,345	
	COMPOSITE REMAINING LIFE, YEARS..					11.49		



TAMPA ELECTRIC COMPANY  
 ACCOUNT 370.10 EV CHARGERS

CALCULATION OF COMPOSITE REMAINING LIFE  
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 10-R2.5							
2023	4,029,761.42	10.00	10.00	402,976.14	8.60	0.8600	3,465,595
2024	3,217,576.66	10.00	10.00	321,757.67	9.53	0.9530	3,066,351
	7,247,338.08			724,733.81			6,531,946
	COMPOSITE REMAINING LIFE, YEARS..						9.01

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TAMPA ELECTRIC COMPANY

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 27-L1							
1978	2,707.91	27.00	3.70	100.19	7.43	0.2752	745
1979	32,689.86	27.00	3.70	1,209.52	7.66	0.2837	9,274
1980	62,290.76	27.00	3.70	2,304.76	7.89	0.2922	18,203
1981	75,869.93	27.00	3.70	2,807.19	8.13	0.3011	22,845
1982	124,362.57	27.00	3.70	4,601.42	8.37	0.3100	38,552
1983	230,022.61	27.00	3.70	8,510.84	8.61	0.3189	73,352
1984	357,668.43	27.00	3.70	13,233.73	8.86	0.3282	117,369
1985	399,878.01	27.00	3.70	14,795.49	9.11	0.3374	134,923
1986	412,354.43	27.00	3.70	15,257.11	9.37	0.3470	143,103
1987	578,887.14	27.00	3.70	21,418.82	9.63	0.3567	206,472
1988	1,020,732.39	27.00	3.70	37,767.10	9.89	0.3663	373,894
1989	1,193,029.20	27.00	3.70	44,142.08	10.16	0.3763	448,937
1990	930,654.48	27.00	3.70	34,434.22	10.43	0.3863	359,512
1991	913,878.30	27.00	3.70	33,813.50	10.71	0.3967	362,508
1992	1,115,275.26	27.00	3.70	41,265.18	10.99	0.4070	453,962
1993	1,559,583.81	27.00	3.70	57,704.60	11.28	0.4178	651,563
1994	1,766,963.06	27.00	3.70	65,377.63	11.58	0.4289	757,833
1995	1,904,958.58	27.00	3.70	70,483.47	11.87	0.4396	837,477
1996	2,332,895.30	27.00	3.70	86,317.13	12.18	0.4511	1,052,392
1997	2,554,049.45	27.00	3.70	94,499.83	12.49	0.4626	1,181,478
1998	3,221,765.15	27.00	3.70	119,205.31	12.80	0.4741	1,527,342
1999	3,890,135.13	27.00	3.70	143,935.00	13.12	0.4859	1,890,333
2000	4,184,605.53	27.00	3.70	154,830.40	13.45	0.4982	2,084,561
2001	4,255,909.92	27.00	3.70	157,468.67	13.78	0.5104	2,172,089
2002	4,196,087.27	27.00	3.70	155,255.23	14.12	0.5230	2,194,386
2003	3,614,811.34	27.00	3.70	133,748.02	14.47	0.5359	1,937,286
2004	3,436,854.65	27.00	3.70	127,163.62	14.83	0.5493	1,887,727
2005	8,372,365.15	27.00	3.70	309,777.51	15.19	0.5626	4,710,209
2006	5,594,226.74	27.00	3.70	206,986.39	15.56	0.5763	3,223,953
2007	6,842,697.36	27.00	3.70	253,179.80	15.93	0.5900	4,037,191
2008	4,363,185.85	27.00	3.70	161,437.88	16.32	0.6044	2,637,284
2009	4,049,403.26	27.00	3.70	149,827.92	16.71	0.6189	2,506,135
2010	3,977,497.55	27.00	3.70	147,167.41	17.11	0.6337	2,520,540
2011	4,936,879.99	27.00	3.70	182,664.56	17.54	0.6496	3,207,145
2012	4,858,701.87	27.00	3.70	179,771.97	18.00	0.6667	3,239,151
2013	4,881,018.70	27.00	3.70	180,597.69	18.48	0.6844	3,340,764
2014	7,488,817.58	27.00	3.70	277,086.25	19.01	0.7041	5,272,652
2015	12,474,169.95	27.00	3.70	461,544.29	19.57	0.7248	9,041,403
2016	15,364,576.89	27.00	3.70	568,489.34	20.18	0.7474	11,483,638
2017	18,179,604.35	27.00	3.70	672,645.36	20.83	0.7715	14,025,201
2018	26,540,219.29	27.00	3.70	981,988.11	21.52	0.7970	21,153,616
2019	38,675,371.08	27.00	3.70	1,430,988.73	22.26	0.8244	31,885,523
2020	44,398,007.67	27.00	3.70	1,642,726.28	23.04	0.8533	37,886,152
2021	41,777,736.81	27.00	3.70	1,545,776.26	23.86	0.8837	36,918,986

TAMPA ELECTRIC COMPANY

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 27-L1							
2022	49,501,760.41	27.00	3.70	1,831,565.14	24.72	0.9156	45,321,832
2023	22,725,638.61	27.00	3.70	840,848.63	25.61	0.9485	21,555,723
2024	18,730,436.67	27.00	3.70	693,026.16	26.53	0.9826	18,404,340
	388,101,236.25			14,359,745.74			303,309,556
	COMPOSITE REMAINING LIFE, YEARS..						21.12

TAMPA ELECTRIC COMPANY

ACCOUNT 373.02 STREET LIGHTING AND SIGNAL SYSTEMS - LS2

CALCULATION OF COMPOSITE REMAINING LIFE  
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)	
SURVIVOR CURVE.. IOWA 27-L1								
2021	869,501.90	27.00	3.70	32,171.57	23.86	0.8837	768,379	
2022	3,159,214.55	27.00	3.70	116,890.94	24.72	0.9156	2,892,450	
2023	7,753,787.71	27.00	3.70	286,890.15	25.61	0.9485	7,354,623	
2024	7,441,422.09	27.00	3.70	275,332.62	26.53	0.9826	7,311,867	
	19,223,926.25			711,285.28			18,327,319	
	COMPOSITE REMAINING LIFE, YEARS..						25.77	

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TAMPA ELECTRIC COMPANY

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 60-R2							
1954	253,267.80	60.00	1.67	4,229.57	12.14	0.2023	51,244
1955	271,491.75	60.00	1.67	4,533.91	12.52	0.2087	56,652
1956	7,571.75	60.00	1.67	126.45	12.91	0.2152	1,629
1957	14,015.71	60.00	1.67	234.06	13.31	0.2218	3,109
1958	344,501.21	60.00	1.67	5,753.17	13.71	0.2285	78,719
1959	15,448.85	60.00	1.67	258.00	14.13	0.2355	3,638
1960	23,909.30	60.00	1.67	399.29	14.56	0.2427	5,802
1961	147,272.21	60.00	1.67	2,459.45	14.99	0.2498	36,793
1962	38,094.16	60.00	1.67	636.17	15.44	0.2573	9,803
1963	23,943.95	60.00	1.67	399.86	15.90	0.2650	6,345
1964	179,643.21	60.00	1.67	3,000.04	16.36	0.2727	48,983
1965	95,216.89	60.00	1.67	1,590.12	16.84	0.2807	26,725
1966	71,385.05	60.00	1.67	1,192.13	17.32	0.2887	20,607
1967	67,139.89	60.00	1.67	1,121.24	17.82	0.2970	19,941
1969	245,105.93	60.00	1.67	4,093.27	18.84	0.3140	76,963
1970	608,873.19	60.00	1.67	10,168.18	19.36	0.3227	196,465
1971	62,308.56	60.00	1.67	1,040.55	19.90	0.3317	20,666
1972	101,434.78	60.00	1.67	1,693.96	20.44	0.3407	34,556
1973	173,095.44	60.00	1.67	2,890.69	21.00	0.3500	60,583
1974	244,692.80	60.00	1.67	4,086.37	21.56	0.3593	87,925
1975	611,916.51	60.00	1.67	10,219.01	22.14	0.3690	225,797
1976	91,429.91	60.00	1.67	1,526.88	22.72	0.3787	34,622
1977	109,215.40	60.00	1.67	1,823.90	23.31	0.3885	42,430
1978	204,019.30	60.00	1.67	3,407.12	23.92	0.3987	81,336
1979	135,921.99	60.00	1.67	2,269.90	24.53	0.4088	55,569
1980	246,110.34	60.00	1.67	4,110.04	25.15	0.4192	103,162
1981	146,295.02	60.00	1.67	2,443.13	25.78	0.4297	62,859
1982	644,674.35	60.00	1.67	10,766.06	26.41	0.4402	283,766
1983	234,413.69	60.00	1.67	3,914.71	27.06	0.4510	105,721
1984	224,491.30	60.00	1.67	3,749.00	27.71	0.4618	103,677
1985	967,570.30	60.00	1.67	16,158.42	28.38	0.4730	457,661
1986	4,853,954.70	60.00	1.67	81,061.04	29.05	0.4842	2,350,139
1987	570,528.31	60.00	1.67	9,527.82	29.73	0.4955	282,697
1988	14,426,945.81	60.00	1.67	240,930.00	30.42	0.5070	7,314,462
1989	504,395.22	60.00	1.67	8,423.40	31.11	0.5185	261,529
1990	808,933.70	60.00	1.67	13,509.19	31.81	0.5302	428,872
1991	1,645,474.16	60.00	1.67	27,479.42	32.52	0.5420	891,847
1992	1,913,815.07	60.00	1.67	31,960.71	33.24	0.5540	1,060,254
1993	1,515,143.61	60.00	1.67	25,302.90	33.97	0.5662	857,829
1994	1,729,952.20	60.00	1.67	28,890.20	34.70	0.5783	1,000,483
1995	2,438,865.82	60.00	1.67	40,729.06	35.44	0.5907	1,440,565
1996	1,809,207.57	60.00	1.67	30,213.77	36.19	0.6032	1,091,260
1997	4,695,591.20	60.00	1.67	78,416.37	36.94	0.6157	2,890,935
1998	2,426,582.80	60.00	1.67	40,523.93	37.70	0.6283	1,524,695

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ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

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RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)	
SURVIVOR CURVE.. IOWA 60-R2								
1999	1,076,614.44	60.00	1.67	17,979.46	38.47	0.6412	690,293	
2000	1,828,695.86	60.00	1.67	30,539.22	39.25	0.6542	1,196,278	
2001	1,941,883.92	60.00	1.67	32,429.46	40.03	0.6672	1,295,567	
2002	2,276,190.48	60.00	1.67	38,012.38	40.81	0.6802	1,548,196	
2003	485,412.72	60.00	1.67	8,106.39	41.61	0.6935	336,634	
2004	1,127,981.61	60.00	1.67	18,837.29	42.41	0.7068	797,291	
2005	1,587,279.33	60.00	1.67	26,507.56	43.21	0.7202	1,143,111	
2006	3,209,804.90	60.00	1.67	53,603.74	44.02	0.7337	2,354,938	
2007	2,089,988.80	60.00	1.67	34,902.81	44.84	0.7473	1,561,911	
2008	1,942,242.09	60.00	1.67	32,435.44	45.67	0.7612	1,478,376	
2009	1,747,548.25	60.00	1.67	29,184.06	46.49	0.7748	1,354,053	
2010	1,474,662.10	60.00	1.67	24,626.86	47.33	0.7888	1,163,258	
2011	1,994,983.88	60.00	1.67	33,316.23	48.17	0.8028	1,601,633	
2012	3,110,949.58	60.00	1.67	51,952.86	49.01	0.8168	2,541,117	
2013	5,085,315.80	60.00	1.67	84,924.77	49.87	0.8312	4,226,762	
2014	7,564,178.76	60.00	1.67	126,321.79	50.72	0.8453	6,394,227	
2015	5,292,848.33	60.00	1.67	88,390.57	51.58	0.8597	4,550,103	
2016	6,304,615.57	60.00	1.67	105,287.08	52.45	0.8742	5,511,306	
2017	9,822,378.06	60.00	1.67	164,033.71	53.32	0.8887	8,728,853	
2018	1,262,990.89	60.00	1.67	21,091.95	54.20	0.9033	1,140,898	
2019	3,741,369.82	60.00	1.67	62,480.88	55.08	0.9180	3,434,577	
2020	5,240,649.95	60.00	1.67	87,518.85	55.96	0.9327	4,887,797	
2021	11,645,623.00	60.00	1.67	194,481.90	56.85	0.9475	11,034,228	
2022	4,835,682.99	60.00	1.67	80,755.91	57.75	0.9625	4,654,345	
2023	14,436,443.41	60.00	1.67	241,088.60	58.64	0.9773	14,109,169	
2024	39,129,148.27	60.00	1.67	653,456.78	59.55	0.9925	38,835,680	
	186,199,343.52			3,109,529.01			150,369,916	
	COMPOSITE REMAINING LIFE, YEARS..						48.36	

TAMPA ELECTRIC COMPANY

ACCOUNT 392.02 LIGHT TRUCKS - ENERGY DELIVERY

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)	
SURVIVOR CURVE.. IOWA 11-R1.5								
2008	908.45	11.00	9.09	82.58	1.56	0.1418	129	
2009	3,057.88	11.00	9.09	277.96	1.85	0.1682	514	
2011	6,826.47	11.00	9.09	620.53	2.51	0.2282	1,558	
2012	9,133.99	11.00	9.09	830.28	2.88	0.2618	2,391	
2013	25,331.96	11.00	9.09	2,302.68	3.31	0.3009	7,623	
2014	202.02	11.00	9.09	18.36	3.78	0.3436	69	
2015	392,952.18	11.00	9.09	35,719.35	4.29	0.3900	153,251	
2016	5,888,547.39	11.00	9.09	535,268.96	4.86	0.4418	2,601,678	
2017	1,621,954.61	11.00	9.09	147,435.67	5.46	0.4964	805,073	
2018	627,764.89	11.00	9.09	57,063.83	6.11	0.5555	348,692	
2019	1,392,635.49	11.00	9.09	126,590.57	6.79	0.6173	859,632	
2020	1,500,127.78	11.00	9.09	136,361.62	7.50	0.6818	1,022,817	
2021	3,107,034.36	11.00	9.09	282,429.42	8.24	0.7491	2,327,448	
2022	5,864,268.97	11.00	9.09	533,062.05	9.00	0.8182	4,798,028	
2023	11,488,301.58	11.00	9.09	1,044,286.61	9.79	0.8900	10,224,588	
2024	150,000.00	11.00	9.09	13,635.00	10.59	0.9627	144,410	
	32,079,048.02			2,915,985.47			23,297,901	
	COMPOSITE REMAINING LIFE, YEARS..						7.99	

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ACCOUNT 392.03 HEAVY TRUCKS - ENERGY DELIVERY

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 16-L2							
1992	3,010.44	16.00	6.25	188.15	2.38	0.1488	448
1994	69,019.52	16.00	6.25	4,313.72	2.79	0.1744	12,036
1996	54,566.29	16.00	6.25	3,410.39	3.21	0.2006	10,947
1997	69,069.49	16.00	6.25	4,316.84	3.43	0.2144	14,807
1998	105,568.12	16.00	6.25	6,598.01	3.66	0.2288	24,149
1999	38,914.38	16.00	6.25	2,432.15	3.89	0.2431	9,461
2000	294,709.97	16.00	6.25	18,419.37	4.13	0.2581	76,071
2001	183,806.57	16.00	6.25	11,487.91	4.37	0.2731	50,201
2002	19,064.25	16.00	6.25	1,191.52	4.62	0.2888	5,505
2008	2,317,785.87	16.00	6.25	144,861.62	6.11	0.3819	885,116
2009	31,882.89	16.00	6.25	1,992.68	6.35	0.3969	12,654
2011	4,538.71	16.00	6.25	283.67	6.85	0.4281	1,943
2012	510,964.49	16.00	6.25	31,935.28	7.14	0.4463	228,018
2013	3,039,055.57	16.00	6.25	189,940.97	7.46	0.4663	1,416,960
2014	1,726,151.61	16.00	6.25	107,884.48	7.84	0.4900	845,814
2015	6,603,712.19	16.00	6.25	412,732.01	8.29	0.5181	3,421,515
2016	20,066,512.34	16.00	6.25	1,254,157.02	8.81	0.5506	11,049,023
2017	7,387,378.57	16.00	6.25	461,711.16	9.43	0.5894	4,353,973
2018	1,501,786.91	16.00	6.25	93,861.68	10.14	0.6338	951,757
2019	5,088,165.90	16.00	6.25	318,010.37	10.92	0.6825	3,472,673
2020	810,576.92	16.00	6.25	50,661.06	11.76	0.7350	595,774
2021	9,725,796.54	16.00	6.25	607,862.28	12.64	0.7900	7,683,379
2022	16,186,508.80	16.00	6.25	1,011,656.80	13.56	0.8475	13,718,066
2023	717,112.54	16.00	6.25	44,819.53	14.51	0.9069	650,335
	76,555,658.88			4,784,728.67			49,490,625
						10.34	
							COMPOSITE REMAINING LIFE, YEARS..



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ACCOUNT 392.12 LIGHT TRUCKS - ENERGY SUPPLY

CALCULATION OF COMPOSITE REMAINING LIFE  
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YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 11-R1.5							
1993	5,979.53						
1994	8,208.03						
1998	14,507.97						
1999	13,879.60						
2000	13,541.89						
2002	22,159.75						
2005	60,964.83	11.00	9.09	5,541.70	0.82	0.0746	4,545
2006	52,120.69	11.00	9.09	4,737.77	1.05	0.0955	4,975
2007	181,751.34	11.00	9.09	16,521.20	1.29	0.1173	21,314
2008	53,215.51	11.00	9.09	4,837.29	1.56	0.1418	7,547
2009	110,027.19	11.00	9.09	10,001.47	1.85	0.1682	18,504
2010	79,584.35	11.00	9.09	7,234.22	2.16	0.1964	15,627
2011	40,318.58	11.00	9.09	3,664.96	2.51	0.2282	9,200
2012	79,971.11	11.00	9.09	7,269.37	2.88	0.2618	20,938
2013	126,110.21	11.00	9.09	11,463.42	3.31	0.3009	37,948
2014	107,595.12	11.00	9.09	9,780.40	3.78	0.3436	36,974
2015	560,159.92	11.00	9.09	50,918.54	4.29	0.3900	218,462
2016	44,035.03	11.00	9.09	4,002.78	4.86	0.4418	19,456
2017	206,603.21	11.00	9.09	18,780.23	5.46	0.4964	102,550
2018	349,256.14	11.00	9.09	31,747.38	6.11	0.5555	193,994
2019	543,429.89	11.00	9.09	49,397.78	6.79	0.6173	335,443
2020	52,829.91	11.00	9.09	4,802.24	7.50	0.6818	36,020
2021	194,915.34	11.00	9.09	17,717.80	8.24	0.7491	146,009
2022	1,197,312.94	11.00	9.09	108,835.75	9.00	0.8182	979,618
2023	1,210,082.66	11.00	9.09	109,996.51	9.79	0.8900	1,076,974
	5,328,560.74			477,250.81			3,286,098
						6.89	
							COMPOSITE REMAINING LIFE, YEARS..

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ACCOUNT 392.13 HEAVY TRUCKS - ENERGY SUPPLY

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)	
SURVIVOR CURVE.. IOWA 16-L2								
1986	19,710.24	16.00	6.25	1,231.89	1.26	0.0788	1,552	
1991	33,054.33	16.00	6.25	2,065.90	2.18	0.1363	4,504	
1994	2,343.00	16.00	6.25	146.44	2.79	0.1744	409	
1997	4,670.49	16.00	6.25	291.91	3.43	0.2144	1,001	
1998	6,122.55	16.00	6.25	382.66	3.66	0.2288	1,401	
2000	2,148.49	16.00	6.25	134.28	4.13	0.2581	555	
2001	74,109.43	16.00	6.25	4,631.84	4.37	0.2731	20,241	
2002	29,712.05	16.00	6.25	1,857.00	4.62	0.2888	8,579	
2008	43,709.18	16.00	6.25	2,731.82	6.11	0.3819	16,692	
2013	189,293.42	16.00	6.25	11,830.84	7.46	0.4663	88,258	
2014	112,428.07	16.00	6.25	7,026.75	7.84	0.4900	55,090	
2015	49,870.00	16.00	6.25	3,116.88	8.29	0.5181	25,839	
2016	93,406.80	16.00	6.25	5,837.92	8.81	0.5506	51,432	
2018	78,734.53	16.00	6.25	4,920.91	10.14	0.6338	49,898	
2019	2,426.28	16.00	6.25	151.64	10.92	0.6825	1,656	
2022	291,325.77	16.00	6.25	18,207.86	13.56	0.8475	246,899	
2023	22,790.64	16.00	6.25	1,424.42	14.51	0.9069	20,668	
	1,055,855.27			65,990.96			594,674	
	COMPOSITE REMAINING LIFE, YEARS..						9.01	

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ACCOUNT 397.25 COMMUNICATION EQUIPMENT- FIBER

CALCULATION OF COMPOSITE REMAINING LIFE  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)	
SURVIVOR CURVE.. IOWA 25-S2								
1988	16,122.44	25.00	4.00	644.90	2.77	0.1108	1,786	
1989	301,803.94	25.00	4.00	12,072.16	3.02	0.1208	36,458	
1990	183,038.85	25.00	4.00	7,321.55	3.28	0.1312	24,015	
1991	376,355.24	25.00	4.00	15,054.21	3.55	0.1420	53,442	
1992	1,331,717.51	25.00	4.00	53,268.70	3.83	0.1532	204,019	
1993	324,510.89	25.00	4.00	12,980.44	4.12	0.1648	53,479	
1994	641,450.75	25.00	4.00	25,658.03	4.42	0.1768	113,408	
1995	225,009.40	25.00	4.00	9,000.38	4.73	0.1892	42,572	
1996	192,466.23	25.00	4.00	7,698.65	5.06	0.2024	38,955	
1997	1,482,086.26	25.00	4.00	59,283.45	5.40	0.2160	320,131	
1998	459,805.53	25.00	4.00	18,392.22	5.76	0.2304	105,939	
1999	1,682,938.35	25.00	4.00	67,317.53	6.14	0.2456	413,330	
2000	700,019.67	25.00	4.00	28,000.79	6.54	0.2616	183,125	
2001	669,625.39	25.00	4.00	26,785.02	6.95	0.2780	186,156	
2002	745,515.85	25.00	4.00	29,820.63	7.39	0.2956	220,374	
2003	338,196.57	25.00	4.00	13,527.86	7.86	0.3144	106,329	
2004	225,517.20	25.00	4.00	9,020.69	8.34	0.3336	75,233	
2005	3,160,740.59	25.00	4.00	126,429.62	8.86	0.3544	1,120,166	
2006	2,622,560.60	25.00	4.00	104,902.42	9.40	0.3760	986,083	
2007	1,422,247.89	25.00	4.00	56,889.92	9.98	0.3992	567,761	
2008	614,978.31	25.00	4.00	24,599.13	10.59	0.4236	260,505	
2009	263,718.69	25.00	4.00	10,548.75	11.23	0.4492	118,462	
2010	470,848.51	25.00	4.00	18,833.94	11.90	0.4760	224,124	
2011	271,577.33	25.00	4.00	10,863.09	12.62	0.5048	137,092	
2012	698,316.13	25.00	4.00	27,932.65	13.37	0.5348	373,459	
2013	414,166.44	25.00	4.00	16,566.66	14.15	0.5660	234,418	
2014	1,171,321.24	25.00	4.00	46,852.85	14.97	0.5988	701,387	
2015	1,735,624.40	25.00	4.00	69,424.98	15.83	0.6332	1,098,997	
2016	1,135,904.61	25.00	4.00	45,436.18	16.72	0.6688	759,693	
2017	862,864.00	25.00	4.00	34,514.56	17.63	0.7052	608,492	
2018	571,763.67	25.00	4.00	22,870.55	18.58	0.7432	424,935	
2019	2,395,285.62	25.00	4.00	95,811.42	19.54	0.7816	1,872,155	
2020	3,508,466.91	25.00	4.00	140,338.68	20.52	0.8208	2,879,750	
2021	3,760,511.78	25.00	4.00	150,420.47	21.51	0.8604	3,235,544	
2022	3,416,457.18	25.00	4.00	136,658.29	22.50	0.9000	3,074,811	
2023	3,787,800.71	25.00	4.00	151,512.03	23.50	0.9400	3,560,533	
2024	2,215,910.51	25.00	4.00	88,636.42	24.50	0.9800	2,171,592	
	44,397,245.19			1,775,889.82			26,588,710	
	COMPOSITE REMAINING LIFE, YEARS..					14.97		

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**PART X. DETAIL OF PRODUCTION PLANT**

**STEAM PRODUCTION PLANT**

Tampa Electric’s remaining steam production fleet consists of one dual-fired unit at Big Bend. A summary of the Company’s current steam plants is provided in the table below:

<b>Plant</b>	<b>Type</b>
Big Bend Unit 4	Dual-fuel coal and natural gas steam turbine

The service lives for each generating plant are based on estimated probable retirement dates for each unit and interim survivor curves estimated for each plant account. Net salvage for interim retirements has been incorporated into the depreciation rates. The capital recovery of terminal net salvage is estimated in a separate dismantlement study and dismantlement accrual.

Interim survivor curves and interim net salvage were estimated for each account based on informed judgment incorporating several factors, including the historical analysis of interim retirements, cost of removal and gross salvage.

Tampa Electric has retired many steam generating plants in the last 20 years. The table below summarizes the retirement date and life span of each of these generating units. The average life span for these retired facilities was approximately 45 years.

<b><u>Generating Unit</u></b>	<b><u>Retirement Date</u></b>	<b><u>Life Span</u></b>
F J Gannon Unit 1	2004	47
F J Gannon Unit 2	2004	46
F J Gannon Unit 3	2003	43
F J Gannon Unit 4	2003	40

Hookers Point Unit 1	2003	55
Hookers Point Unit 2	2003	53
Hookers Point Unit 3	2003	53
Hookers Point Unit 4	2003	50
Hookers Point Unit 5	2003	48
Dinner Lake Unit 1	2003	37
Big Bend Unit 1	2008	39
Big Bend Unit 2	2008	34
Big Bend Unit 3	2008	34

A description of Big Bend Unit 4 is included in the page that follows. An account-by-account discussion of the development of the service life and net salvage parameters for interim retirements follows this discussion.

### **Big Bend Power Station**

Big Bend Power Station is located in southeastern Hillsborough County in Tampa Bay, covering 1,500 acres. Unit 4, commissioned in 1985, has a capacity of 440 megawatts and operates primarily on coal, with the capability to use natural gas. Before the 2022 modernization, the station comprised four coal-fired units with a combined output of 1,700 megawatts. At present, Unit 4 is the only remaining steam unit from this original configuration. It utilizes flue gas desulfurization systems, electrostatic precipitators, and selective catalytic reduction for emission control.

Coal combustion residuals from Unit 4 are recycled and used in gypsum, cement, and agriculture. The recommended capital recovery date for Unit 4 is December 2040, which is five years shorter than the current life span adopted in Order No. PSC-2021-0423-S-EI.

## Account 311: Structures and Improvements

This account includes the cost of structures and improvements for steam power generation.

### GENERAL INFORMATION

The assets in this account include all structures located at the Company's steam power plants, including steel and concrete superstructures, substructures, ponds, railroad, structural walls and piping. The average age of retirement in the most recent 10-year period (2013 through 2022) is 30 years.

### SERVICE LIFE ANALYSIS

Discussion: In the 2019 depreciation study, "short", "medium" and "long" lived assets were studied separately within each steam generation account. The 20-S3 was proposed for all short-lived assets; the 35-S4 was proposed for all medium-lived assets; and, all long-lived assets were amortized over 60 to 75 years (depending on the facility location). Steam generation lives proposed in the 2019 depreciation study were adopted in the settlement agreement outlined in Order No. PSC-2021-0423-S-EI.

Historical data were available for the period 2009 through 2022. The 75-R1.5 is a reasonable fit of the overall band of data and is within range of industry expectations for these types of assets.

Recommendation: The 75-R1.5 survivor curve is recommended survivor curve for this account. While this estimate is a reasonable fit to the historic data, it is important to note that the available historical data does not cover an extensive period. Therefore, the estimate is not solely reliant on historic data but is also in line with service life expectations for these types of assets across the industry, including similar utilities in the state of Florida.

### NET SALVAGE ANALYSIS

Discussion: The currently authorized composite net salvage estimate of (2) percent was adopted in the settlement agreement outlined in Order No. PSC-2021-0423-S-EI.

The net salvage analysis was based on available data for the period 2009 through 2022. The overall average cost of removal is 31, the average gross salvage is 2, and the



average net salvage is (29). The most recent ten-year average net salvage is (32).

Recommendation: The recommendation is to use the interim net salvage estimate of (30) percent, which is adjusted for interim retirements to a (5) percent composite net salvage percent.

**Account 312:      Boiler Plant Equipment**

This account includes the installed cost of furnaces, boilers, coal and ash handling and coal preparing equipment, steam and feed water piping, boiler apparatus and accessories used in the production of steam to be used primarily for generating electricity.

**GENERAL INFORMATION**

Some of the assets in this account, such as stacks, are likely to be in service for the full life of the plant. Other equipment, such as pumps, motors, and piping, will be retired as interim retirements. The average age of retirement in the most recent 10-year period (2013 through 2022) is 19 years.

**SERVICE LIFE ANALYSIS**

Discussion:                      In the 2019 depreciation study, “short”, “medium” and “long” lived assets were studied separately within each steam generation account. The 20-S3 was proposed for all short-lived assets; the 35-S4 was proposed for all medium-lived assets; and, all long-lived assets were amortized over 60 to 75 years (depending on the facility location). Steam generation lives proposed in the 2019 depreciation study were adopted in the settlement agreement outlined in Order No. PSC-2021-0423-S-EI.

Historical, actuarial data was available for the period 2009 through 2022. The 40-L0 is a reasonable fit of the overall band of data and is within range of industry expectations for these types of assets.

Recommendation:              The recommended survivor curve is 40-L1 for this account. The estimate is not solely reliant on historic data but is also in line with service life expectations for these types of assets across the industry, including similar utilities in the state of Florida.

**NET SALVAGE ANALYSIS**

Discussion:                      The currently authorized composite net salvage percentage of (5) was adopted in the settlement agreement outlined in Order No. PSC-2021-0423-S-EI.

The net salvage analysis was based on available data for the period 2009 through 2022. The overall average cost of removal is 39, the average gross salvage is 1, and the average net salvage is (38). The most recent ten-year

average net salvage is (41).

Recommendation:

The recommendation is to use the interim net salvage estimate of (30) percent, which is adjusted for interim retirements to a (14) percent composite net salvage percent.

**Account 314: Turbogenerator Units**

This account includes the cost installed of main turbine-driven units and accessory equipment used in generating electricity by steam.

**GENERAL INFORMATION**

The primary assets in this account include blades, motors, control valves, tunnels, tubes, screens, and other equipment. The average age of retirement in the most recent 10-year period (2013 through 2022) is 27 years.

**SERVICE LIFE ANALYSIS**

Discussion: In the 2019 depreciation study, “short”, “medium” and “long” lived assets were studied separately within each steam generation account. The 20-S3 was proposed for all short-lived assets; the 35-S4 was proposed for all medium-lived assets; and all long-lived assets were amortized over 60 to 75 years (depending on the facility location). Steam generation lives proposed in the 2019 depreciation study were adopted in the settlement agreement outlined in Order No. PSC-2021-0423-S-EI.

Historic, actuarial data was available for the period 2009 through 2022. The 45-R1 is a reasonable fit of the overall band of data and is within range of industry expectations for these types of assets.

Recommendation: The recommended survivor curve is 45-R1 for this account. The estimate is not solely reliant on historic data but is also in line with service life expectations for these types of assets across the industry, including similar utilities in the state of Florida.

**NET SALVAGE ANALYSIS**

Discussion: The currently authorized composite net salvage percentage of (6) was adopted in the settlement agreement outlined in Order No. PSC-2021-0423-S-EI.

The net salvage analysis was based on available data for the period 2009 through 2022. The overall average cost of removal is 67, the average gross salvage is 3, and the average net salvage is (63). The most recent ten-year average net salvage is (82).

Recommendation: The recommendation is to use the interim net salvage estimate of (30) percent, which is less negative than the historical data but in line with typical estimates for this account. This estimate is adjusted for interim retirements to a (11) percent composite net salvage percent.

**Account 315:      Accessory Electric Equipment**

This account includes the installed cost of auxiliary generating apparatus, conversion equipment, and equipment used primarily in connection with the control and switching of electric energy produced by steam power, and the protection of electric circuits and equipment, except electric motors used to drive equipment included in other accounts. Such motors shall be included in the account in which the equipment with which they are associated is included.

**GENERAL INFORMATION**

This account includes accessory electric equipment at the Company's steam power plants. The primary assets in this account include wire and cable, computer equipment, transformers, switch gears, control systems, and cable trays. The average age of retirement in the most recent 10-year period (2013 through 2022) is 27 years.

**SERVICE LIFE ANALYSIS**

Discussion:                      In the 2019 depreciation study, "short", "medium" and "long" lived assets were studied separately within each steam generation account. The 20-S3 was proposed for all short-lived assets; the 35-S4 was proposed for all medium-lived assets; and all long-lived assets were amortized over 60 to 75 years (depending on the facility location). Steam generation lives proposed in the 2019 depreciation study were adopted in the settlement agreement outlined in Order No. PSC-2021-0423-S-EI.

Historic, actuarial data was available for the period 2009 through 2022. The 50-R1.5 is a reasonable fit of the overall band of data and is within range of industry expectations for these types of assets.

Recommendation:              The recommended survivor curve is 50-R1.5 for this account. While this estimate is a reasonable fit to the historic data, it is important to note that the available historic data does not cover an extensive period. Therefore, the estimate is not solely reliant on historic data but is also in line with service life expectations for these types of assets across the industry, including similar utilities in the state of Florida.

**NET SALVAGE ANALYSIS**

Discussion:                      The currently authorized composite net salvage percentage of (5) was adopted in the settlement agreement outlined in Order No. PSC-2021-0423-S-EI.

The net salvage analysis was based on available data for the period 2009 through 2022. The overall average cost of removal is 14, the average gross salvage is 0, and the average net salvage is (14). The most recent ten-year average net salvage is (16).

Recommendation: The recommendation is to use the interim net salvage estimate of (15) percent, which is consistent with the historical data. This estimate is adjusted for interim retirements to a (5) percent composite net salvage percent.

**Account 316: Miscellaneous Power Plant Equipment**

This account includes the installed cost of miscellaneous equipment in and about the steam generating plant devoted to general station use and which is not properly included in any of the foregoing steam-power production accounts.

**GENERAL INFORMATION**

This account includes miscellaneous equipment at the Company's steam power plants. The primary assets in this account include switchgears, cranes, mobile equipment, piping, and equipment related to the railroad. The average age of retirement in the most recent 10-year period (2013 through 2022) is 17 years.

**SERVICE LIFE ANALYSIS**

Discussion: In the 2019 depreciation study, "short", "medium" and "long" lived assets were studied separately within each steam generation account. The 20-S3 was proposed for all short-lived assets; the 35-S4 was proposed for all medium-lived assets; and all long-lived assets were amortized over 60 to 75 years (depending on the facility location). Steam generation lives proposed in the 2019 depreciation study were adopted in the settlement agreement outlined in Order No. PSC-2021-0423-S-EI.

Historical actuarial data were available for the period 2009 through 2022. The 55-R0.5 is a reasonable fit of the overall band of data and is within range of industry expectations for these types of assets.

Recommendation: The recommended survivor curve is 55-R0.5 for this account. While this estimate is a reasonable fit to the historic data, the estimate is not solely reliant on historic data. It is also in line with service life expectations for these types of assets across the industry, including similar utilities in the state of Florida.

**NET SALVAGE ANALYSIS**

Discussion: The currently authorized composite net salvage percentage of (2) was adopted in the settlement agreement outlined in Order No. PSC-2021-0423-S-EI.

The net salvage analysis was based on available data for the period 2009 through 2022. The overall average cost of removal is 12, the average gross salvage is 10, and the average net salvage is (2). The most recent ten-year average



net salvage is 2.

Recommendation:

The recommendation is to use the interim net salvage estimate of (2) percent, which is adjusted for interim retirements to a (1) percent composite net salvage percent.

**OTHER PRODUCTION PLANT**

Tampa Electric’s Other Production generating stations include three combined cycle facilities and several solar generating stations. The Company has plans to construct additional new solar generating facilities in the next five to ten years. The table below shows the Company’s fossil Other Production fleet by type of plant.

<b>Plant</b>	<b>Type</b>
Big Bend	Combined cycle and simple cycle
Bayside	Combined cycle
Polk	Combined cycle

**GENERAL INFORMATION**

***Combined Cycle***

The Big Bend power station, originally coal-fired, has been modified in configuration and fuel source. In recent years, Tampa Electric retired one of the coal units at this facility and converted another to natural gas. This change aligns with an industry-wide trend towards cleaner energy sources.

Bayside Energy Station, initially established as a simple cycle natural gas facility, was upgraded to a combined cycle operation in the early 2000s. This upgrade increased both the efficiency and capacity of the plant, allowing it to better meet the region’s growing energy demands.

The Polk Power Station was one of the first in the U.S. to utilize integrated gasification combined cycle (IGCC) technology. It now operates primarily as a natural gas-fired combined cycle plant. This shift in operation reflects the evolving requirements of power generation and the industry's move towards more efficient technologies.

The current life span estimates for TECO’s combined cycle plants is 35 years

which was approved in a settlement agreement in Order No. PSC-2021-0423-S-EI. The recommendation in this study is to continue to use a 35-year life span for the Company’s combined cycle plants. This estimate is within the range of estimates used for combined cycle plants for other utilities. It is also consistent with expectations for the future energy mix as electric generation transitions from fossil fuels to clean energy sources over the next two decades.

The table below summarizes the retirement date and life spans for each internal combustion generation unit that TECO has retired.

<u>Generating Unit</u>	<u>Retirement Date</u>	<u>Life Span</u>
F J Gannon Unit GT1	2001	32
Partnership Station Unit 1	2015	14
Partnership Station Unit 2	2015	14
Phillips Unit 1	2015	32
Phillips Unit 2	2015	32
Phillips Unit 3	2006	23

Modern combined cycle plants are highly efficient machines that require capital investments at scheduled intervals in order to ensure optimal operating conditions. Each unit is on a schedule that requires inspection, refurbishment and/or replacement of major gas turbine components. As a result, many assets in each combined cycle plant have significantly shorter lives than the plants themselves. In the present study, these assets were assigned to a separate subaccount (Account 343.10 Prime Movers – Contractual Service Agreements) and were studied as a separate depreciable group. These assets have shorter service lives and more positive net salvage than most of the other assets at each plant.

### ***Peaker Plants***

Tampa Electric operates peaker plants at Bayside and Big Bend, which play a crucial role in meeting peak electricity demand. These facilities, designed to provide rapid power output, are essential in maintaining grid stability and reliability.

At Bayside, the peaker units were all installed in 2009 and encompass Units 3 through 6. These units are integral to the facility's ability to respond swiftly to changes in demand. They are specifically designed for quick start-up and shut-down, making them effective in addressing changes in electricity usage. These units contribute towards ensuring that the region's energy needs are met, especially during periods of high demand.

Similarly, at Big Bend, a Unit 4 natural gas and fuel-oil-fired peaker was installed in 2009. Like the Bayside units, Big Bend's Unit 4 is capable of faster start-up to meet peak demand.

The peaker plants have been combined with the combined cycle plants for the analyses of interim survivor curves and interim net salvage. For most assets, the expected lives and net salvage costs are considered similar enough that the benefit of a larger sample size for the combined analysis results in the most appropriate approach for each account.

### ***Solar***

TECO operates a number of solar energy sites across West Central Florida and leads the state in solar energy per customer. In 2022, solar generation by TECO resulted in fuel cost savings of approximately \$80 million.

The solar fleet, as in service at the end of 2022, includes various installations ranging from smaller, experimental facilities (like the proof-of-concept 1.0 megawatt

agrivoltaic and floating solar facilities located at Big Bend) to larger projects like Balm Solar and Lithia Solar, each with a capacity of 74.4 megawatts.

TECO's solar energy sites can collectively power over 140,000 homes. The company is actively investing in and expanding its solar infrastructure to support its long-term objective of achieving net zero carbon emissions by 2050.

In the present depreciation study, these facilities have an anticipated operational lifespan of around 30 years, aligning with the terms of the associated land leases and industry standards for solar asset longevity. Rather than develop depreciation rates for each individual facility, depreciation was determined on a group basis for the solar fleet using survivor curve estimates. Service life and net salvage analyses were not relied on in determining estimates for solar assets, given the limited availability of data (the oldest assets were installed in 2015). The 30-S3 survivor curve and zero net salvage is recommended for solar Accounts 341, 343 and 345. An average service life of 30 years for solar installations is comparable to estimates used for similar facilities for other utilities. The net salvage estimate will be reviewed in future studies, when there is more available historic data. However, this estimate would only apply to interim retirements as there is a separate dismantlement estimate and accrual for terminal net salvage.

### ***Energy Storage***

Tampa Electric's current energy storage installations are primarily situated at larger solar sites, with some additional microgrid locations. All existing storage systems fall under the generation class of plant. Looking ahead, Tampa Electric plans to expand its energy storage capacity. Future installations will include larger energy storage systems, with the anticipation of creating new energy storage accounts in both

transmission and distribution sectors. This strategy indicates a progressive approach towards enhancing energy storage capabilities, aligning with evolving energy needs and technological advancements in the field.

The currently authorized estimate for energy storage facilities is a 10-year service life with no net salvage. While energy storage assets are new technologies, estimates for other utilities typically range from 10 to 15 years (while 20-years may have been used for some larger, newer facilities). The recommendation is for a 10-S3 survivor curve and zero net salvage, although this latter estimate may be revised upward in future studies as more data becomes available.

## **LIFE AND NET SALVAGE ESTIMATES**

The probable retirement dates estimated for the combined cycle facilities are based on a 35-year life span and those for peaker plants are based on a 40-year life span. The life span estimates for the solar facilities are 30 years. These estimates are consistent with the current life spans for these facilities that were approved in a settlement agreement in Order No. PSC-2021-0423-S-EI. A description of each fossil generating site, a description of the solar facilities, and the estimated probable retirement dates for each facility, is included in the pages that follow.

Interim survivor curves and interim net salvage were estimated for each account based on judgment incorporating a number of factors including the historical analysis of interim retirements, cost of removal and gross salvage. An account-by-account discussion of the development of the life and net salvage parameters for interim retirements is included in the pages that follow the general information on each facility.

### **Big Bend Power Station**

The Big Bend Power Station contains six active turbines on-site. Big Bend Unit 4 is a standalone dual-fuel generator that can operate on coal or natural gas. Units 4A and 4B are small 30 megawatt peaking units that were installed in 2009. In 2021 and 2022, three additional units came online.

Post-2022 modernization saw Big Bend Unit 1 transition to a combined-cycle system. Unit 1, flanked by gas turbines Unit 5 and 6, operates in a 2x1 combined cycle configuration. The combined capacity for all three units is approximately 1,100 megawatts. Unit 1 was commissioned in 2022, whereas Units 5 and 6 were installed in 2021. They are expected to operate until December 2057, as authorized in Order No. PSC-2021-0423-S-EI.

Unit 4, which comprises two 30 MW combustion turbines (Units 4A and 4B), operates more infrequently and is projected for retirement in 2049, consistent with the currently authorized capital recovery date approved in Order No. PSC-2021-0423-S-EI.

### **Bayside Power Station**

The Bayside Power Station (originally the “H.L. Culbreath Bayside Power Station”), contributes around 1,800 megawatts of electricity, primarily fueled by natural gas. Combined cycle Units 1 and 2 of the station became operational in May 2003 and January 2004, respectively, and four additional peaker units were installed in 2009. The station was built for base load demand, but it primarily cycles.

In recent years, Bayside has made advanced gas path upgrades, which has extended hot gas path intervals to 32,000 hours and improved output by 16 megawatts for each unit. Unit 1 has a 3x1 configuration with a capacity of approximately 750 megawatts, while Unit 2’s 4x1 configuration provides about 1,000 megawatts. In 2024, there are plans for substantial retrofits to the steam turbines, which were originally installed in 1965 and 1967.

Bayside also includes four peaker units, each with a capacity of 60 megawatts, installed in 2009. These units offer flexibility, operating during peak demand periods or providing black start capabilities in the event of grid power loss. These peakers can rapidly come online, reaching full load in just ten minutes, thereby bolstering system reliability.

The combined cycle units are projected to retire in December 2038, whereas the peaker units have a retirement date of 2049. These dates are consistent with the currently authorized life spans approved in Order No. PSC-2021-0423-S-EI.



### Polk Power Station

The Polk Power Station is located in Polk County, Florida, with proximity to Tampa and Orlando. The facility contains two combined cycles: Unit 1 was installed in 1996 and Unit 2 was installed in 2017 by converting four existing simple cycle turbines.

Unit 1 is equipped with a dual-fuel combined cycle mechanism, although primarily operates on natural gas rather than its clean-coal technology counterpart, the Integrated Gasification Combined Cycle (IGCC), which is on reserve standby. Unit 1 is projected to operate until 2036, which is consistent with the currently authorized life span approved in Order No. PSC-2021-0423-S-EI.

Unit 2 was upgraded in 2017 from four simple cycle turbines to a modern 4x1 combined cycle unit that primarily runs on natural gas. Two of the four combustion turbines have dual-fuel capability, with an option to operate on ULSD (Ultra-Low Sulfur Diesel) oil.

TECO's current depreciation rates for each of these generation units were originally filed in Docket No. 20200264-EI. The proposed life span date for the Unit 2 Combined Cycle steam turbine remains December 2052, consistent with the currently authorized life span date that was ordered in a settlement agreement, Order No. PSC-2021-0423-S-EI. The currently authorized lives of the four simple cycle turbines are 2040, 2042, 2047 and 2047 (forty years from their original installation). In the present study, these lives have been extended to December 2052 to align with the final retirement of the steam turbine.

**Account 341: Structures and Improvements**

This account includes the cost of structures and improvements for other power generation.

**GENERAL INFORMATION**

The assets in this account include all structures located at the Company's steam power plants, including steel and concrete superstructures, foundations, and roads. The average age of retirement in the most recent 10-year period (2013 through 2022) is 21 years.

**SERVICE LIFE ANALYSIS**

Discussion: In the 2019 depreciation study, "short", "medium" and "long" lived assets were studied separately within each other production generation account. The 20-S3 was proposed for all short-lived assets; the 30-S4 was proposed for all medium-lived assets; and, all long-lived assets were amortized over 40 to 51 years (depending on the facility location). Other production generation lives proposed in the 2019 depreciation study were adopted in the settlement agreement outlined in Order No. PSC-2021-0423-S-EI.

Historic, actuarial data was available for the period 2009 through 2022. The 50-R3 is a reasonable fit of the overall band of data and is within range of industry expectations for these types of assets.

Recommendation: The recommended survivor curve is 50-R3 for this account. While this estimate is a reasonable fit to the historic data, it's important to note that the available historic data does not cover a significant period. Therefore, the estimate is not solely reliant on historic data but is also in line with service life expectations for these types of assets across the industry, including similar utilities in the state of Florida.

**NET SALVAGE ANALYSIS**

Discussion: The currently-authorized composite net salvage percentage of (2) was adopted in the settlement agreement outlined in Order No. PSC-2021-0423-S-EI.

The net salvage analysis was based on available data for the period 2009 through 2022. The overall average cost of removal is 63, the average gross salvage is 0, and the average net salvage is (63). The most recent ten-year

average net salvage is (67).

Recommendation:

The recommendation is to use the interim net salvage estimate of (40) percent, which is adjusted for interim retirements to a (10) percent composite net salvage percent.

**Account 342: Fuel Holders**

This account includes the installed cost of fuel handling and storage equipment used between the point of fuel delivery to the station and the intake pipe through which fuel is directly drawn to the engine as well as the cost of gas producers and accessories devoted to the production of gas for use in prime movers driving main electric generators.

**GENERAL INFORMATION**

The average age of retirement in the most recent 10-year period (2013 through 2022) is 12 years.

**SERVICE LIFE ANALYSIS**

Discussion: In the 2019 depreciation study, “short”, “medium” and “long” lived assets were studied separately within each other production generation account. The 20-S3 was proposed for all short-lived assets; the 30-S4 was proposed for all medium-lived assets; and, all long-lived assets were recovered over 40 to 51 years (depending on the facility location). Other production generation lives proposed in the 2019 depreciation study were adopted in the settlement agreement outlined in Order No. PSC-2021-0423-S-EI.

Historic, actuarial data was available for the period 2009 through 2022. The 50-R0.5 is a reasonable fit of the overall band of data and is within range of industry expectations for these types of assets.

Recommendation: The recommended survivor curve is 50-R0.5 for this account. While this estimate is a reasonable fit to the historic data, it is important to note that the available historic data does not cover a significant period. Therefore, the estimate is not solely reliant on historic data but is also in line with service life expectations for these types of assets across the industry, including similar utilities in the state of Florida.

**NET SALVAGE ANALYSIS**

Discussion: The currently authorized composite net salvage percentage of (5) was adopted in the settlement agreement outlined in Order No. PSC-2021-0423-S-EI.

The net salvage analysis was based on available data for the period 2009 through 2022. The overall average cost of removal is 7, the average gross salvage is 0, and the average net salvage is (7). The most recent ten-year average net

salvage is (13).

Recommendation:

The recommendation is to use the interim net salvage estimate of (40) percent, which is adjusted for interim retirements to a (10) percent composite net salvage percent.

**Account 343: Prime Movers**

This account includes the installed cost of prime movers, including their auxiliaries, devoted to the generation of electric energy.

**GENERAL INFORMATION**

The assets in this account include panels, generators, rotors, enclosures, inverters, and other equipment. In the present study, the service life analysis was performed separately for CSA (“Contractual Service Agreement”) turbine components, which generally have shorter lives than other prime mover related equipment. The analyses and for the CSA assets are presented under Account 343.10.

The average age of retirement in the most recent 10-year period (2013 through 2022) is 13 years.

**SERVICE LIFE ANALYSIS**

Discussion: In the 2019 depreciation study, “short”, “medium” and “long” lived assets were studied separately within each other production generation account. The 20-S3 was proposed for all short-lived assets; the 30-S4 was proposed for all medium-lived assets; and, all long-lived assets were amortized over 40 to 51 years (depending on the facility location). Other production generation lives proposed in the 2019 depreciation study were adopted in the settlement agreement outlined in Order No. PSC-2021-0423-S-EI.

Historic, actuarial data was available for the period 2009 through 2022. In that period, this account has not experienced a significant number of retirements, and the results of the actuarial analysis are not conclusive. The 50-O1 is within range of industry expectations for these types of assets.

Recommendation: The recommended survivor curve is 50-O1 for this account. This estimate is in line with service life expectations for these types of assets across the industry, including similar utilities in the state of Florida.

**NET SALVAGE ANALYSIS**

Discussion: The currently-authorized composite net salvage percentage of (7) was adopted in the settlement agreement outlined in Order No. PSC-2021-0423-S-EI, and applied to all assets within Account 343, including the CSA turbine components.

The net salvage analysis was based on available data for the

period 2009 through 2022. The overall average cost of removal is 18, the average gross salvage is 0, and the average net salvage is (18). The most recent ten-year average net salvage is (12).

Recommendation: The recommendation is to use the interim net salvage estimate of (15) percent for general prime mover equipment. This is adjusted for interim retirements to a (4) percent composite net salvage percent.

**Account 343.1: Prime Movers – Contractual Service Agreements**

This account includes the installed cost of contractual service agreement (CSA) turbine components that are regularly services and repaired.

**GENERAL INFORMATION**

This account includes components of the gas cycle of the Company’s combined cycle and gas turbine plants that have shorter service lives than the plants themselves. These components include hot gas path and combustor components that are inspected and refurbished at regular intervals.

The average age of retirement in the most recent 10-year period (2013 through 2022) is 4 years.

**SERVICE LIFE ANALYSIS**

Discussion: In the 2019 depreciation study, “short”, “medium” and “long” lived assets were studied separately within each other production generation account. The 20-S3 was proposed for all short-lived assets; the 30-S4 was proposed for all medium-lived assets; and, all long-lived assets were amortized over 40 to 51 years (depending on the facility location). Other production generation lives proposed in the 2019 depreciation study were adopted in the settlement agreement outlined in Order No. PSC-2021-0423-S-EI.

The components of this account, such as turbine blades and transition components, are replaced (and often refurbished) at regular operating intervals. Historic, actuarial data was available for the period 2009 through 2022. The results of the actuarial analysis are not considered conclusive, but they indicate a life shorter than 10 years. The 8-L0 is a reasonable fit of the available data and is within range of industry expectations for these types of assets. This estimate incorporates the historical data, estimates for other facilities and consideration of changes to major maintenance intervals with advanced gas path upgrades.

Recommendation: The recommended survivor curve is 8-L0 for this account. This estimate is in line with service life expectations for these types of assets across the industry, including similar utilities in the state of Florida.

**NET SALVAGE ANALYSIS**

Discussion: The currently-authorized composite net salvage percentage



of (7) was adopted in the settlement agreement outlined in Order No. PSC-2021-0423-S-EI, and applied to all assets within Account 343, including the CSA turbine components.

Recommendation:

The recommendation is to use the interim net salvage estimate of 40 percent for the CSA turbine components. This estimate is in line with the net salvage expectations for these types of assets for similar utilities in the state of Florida. This estimate is adjusted for interim retirements to a 39 percent composite net salvage percent.

**Account 345: Accessory Electric Equipment**

This account includes installed cost of auxiliary generating apparatus, conversion equipment, and equipment used primarily in connection with the control and switching of electric energy produced in other power generating stations as well as the protection of electric circuits and equipment, except electric motors used to drive equipment included in other accounts. Such motors shall be included in the account in which the equipment with which it is associated is included.

**GENERAL INFORMATION**

This account includes accessory electric equipment at the Company's combined cycle and peaker facilities. The primary assets in this account include wire and cable, computer equipment, transformers, switch gears, control systems, and cable trays. The average age of retirement in the most recent 10-year period (2013 through 2022) is 17 years.

**SERVICE LIFE ANALYSIS**

Discussion: In the 2019 depreciation study, "short", "medium" and "long" lived assets were studied separately within each other production generation account. The 20-S3 was proposed for all short-lived assets; the 30-S4 was proposed for all medium-lived assets; and, all long-lived assets were amortized over 40 to 51 years (depending on the facility location). Other production generation lives proposed in the 2019 depreciation study were adopted in the settlement agreement outlined in Order No. PSC-2021-0423-S-EI.

Historic, actuarial data was available for the period 2009 through 2022. The 55-S1 is a reasonable fit of the overall band of data through age 25.5 (after this age, the dollars exposed to retirement comprise less than 1% of the total investment exposed to retirement for this account) and is within range of industry expectations for these types of assets.

Recommendation: The recommended survivor curve is 55-S1 for this account. While this estimate is a reasonable fit to the historic data, it's important to note that the available historic data does not cover a significant period. Therefore, the estimate is not solely reliant on historic data but is also in line with service life expectations for these types of assets across the industry, including similar utilities in the state of Florida.

**NET SALVAGE ANALYSIS**

Discussion: The currently-authorized composite net salvage percentage of (5) was adopted in the settlement agreement outlined in

Order No. PSC-2021-0423-S-EI.

The net salvage analysis was based on available data for the period 2009 through 2022. The overall average cost of removal is 22, the average gross salvage is 0, and the average net salvage is (22). The most recent ten-year average net salvage is (20).

Recommendation: The recommendation is to use the interim net salvage estimate of (20) percent, which is adjusted for interim retirements to a (4) percent composite net salvage percent.

**Account 346: Miscellaneous Power Plant Equipment**

This account includes the installed cost of miscellaneous equipment in and about the other power generating plant, devoted to general station use, and which is not properly included in any of the foregoing other power production accounts.

**GENERAL INFORMATION**

This account includes miscellaneous equipment at the Company's combined cycle and peaker facilities. The primary assets in this account include switchgears, cranes, mobile equipment, and piping. The average age of retirement in the most recent 10-year period (2013 through 2022) is 16 years.

**SERVICE LIFE ANALYSIS**

Discussion: In the 2019 depreciation study, "short", "medium" and "long" lived assets were studied separately within each other production generation account. The 20-S3 was proposed for all short-lived assets; the 30-S4 was proposed for all medium-lived assets; and, all long-lived assets were amortized over 40 to 51 years (depending on the facility location). Other production generation lives proposed in the 2019 depreciation study were adopted in the settlement agreement outlined in Order No. PSC-2021-0423-S-EI.

Historic, actuarial data was available for the period 2009 through 2022. The 35-L2 is a reasonable fit of the overall band of data through age 25.5 (after this age, the dollars exposed to retirement comprise less than 5% of the total dollars added in this account) and is within range of industry expectations for these types of assets.

Recommendation: The recommended survivor curve is 35-L2 for this account. While this estimate is a reasonable fit to the historic data, it's important to note that the available historic data does not cover a significant period. Therefore, the estimate is not solely reliant on historic data but is also in line with service life expectations for these types of assets across the industry, including similar utilities in the state of Florida.

**NET SALVAGE ANALYSIS**

Discussion: The currently-authorized composite net salvage percentage of (2) was adopted in the settlement agreement outlined in Order No. PSC-2021-0423-S-EI.

The net salvage analysis was based on available data for the

period 2009 through 2022. The overall average cost of removal is 5, the average gross salvage is 1, and the average net salvage is (5). The most recent ten-year average net salvage is (5).

Recommendation: The recommendation is to use the interim net salvage estimate of (5) percent, which is adjusted for interim retirements to a (3) percent composite net salvage percent.

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**PART XI. DETAIL OF TRANSMISSION, DISTRIBUTION  
AND GENERAL PLANT**

**Account 350.01: Land Rights**

This account includes the cost of land and land rights for electric transmission.

**GENERAL INFORMATION**

This account includes the cost of land acquisition for Tampa Electric Company's electric transmission system.

**SERVICE LIFE ANALYSIS**

Discussion: The currently authorized 75-SQ survivor curve was adopted in the settlement agreement outlined in Order No. PSC-2021-0423-S-EI.

Historic retirements for this account have been limited; therefore, the actuarial analysis was not the sole factor in the determination of a reasonable average service life for land rights. The 75-S4 survivor curve is recommended for this account, which maintains the same average service life as is currently authorized, and it is consistent with industry averages for similar utilities.

Recommendation: The 75-S4 survivor curve is recommended for this account.

**NET SALVAGE ANALYSIS**

Discussion: The currently authorized net salvage percentage of 0 was adopted in the settlement agreement outlined in Order No. PSC-2021-0423-S-EI. The net salvage analysis for the current study, which is based on historical data from 1996 through 2022, is relatively limited. However, there has been some recorded historic cost of removal which supports a more negative estimate than is currently authorized.

Recommendation: The recommendation is to use the net salvage estimate of (10) percent.

**Account 351: Energy Storage Equipment**

This account includes the cost of energy storage equipment at transmission sites.

**GENERAL INFORMATION**

As of the projected test year, December 2024, of the present study, there have been no installed transmission energy storage equipment assets.

**SERVICE LIFE ANALYSIS**

Discussion: A 10-year service life is currently authorized for Account 348, Energy Storage Equipment (Generation).

Recommendation: The 10-S3 is recommended for this account and other energy storage accounts.

**NET SALVAGE ANALYSIS**

Discussion: Zero percent net salvage is currently authorized for Account 348, Energy Storage Equipment (Generation).

Recommendation: The recommendation is a net salvage estimate of 0 percent.



**Account 352: Structures and Improvements**

This account includes the cost of structures and improvements for electric transmission. This includes the cost of all buildings and fixtures permanently attached to the structures and improvements.

**GENERAL INFORMATION**

Structures in this account are transmission buildings that usually house controls for substations and offices. There are also other types of property associated with transmission included fencing, walkways, lighting, etc. The buildings are a mix of masonry and prefab construction. Retirements are generally the result of deterioration or inadequacy. Structures are also retired when an entire substation is removed from service. The average age of retirement in the most recent 10-year period (2013 through 2022) is 27 years.

**SERVICE LIFE ANALYSIS**

Discussion: The currently authorized 60-R3 survivor curve was adopted in the settlement agreement adopted in Order No. PSC-2021-0423-S-EI. Bands analyzed for this account include the overall historic band, as well as the most recent twenty- and forty-year experience bands. The 60-R3 survivor curve remains a reasonable fit of the historic data through age 40. A 60-year service life for transmission structures is consistent with estimates for similar utilities.

Recommendation: Continue to use the approved 60-R3.

**NET SALVAGE ANALYSIS**

Discussion: The currently authorized net salvage percentage of (5) was adopted in the settlement agreement outlined in Order No. PSC-2021-0423-S-EI. The net salvage analysis for the current study, based on historical data from 1996 through 2022, indicates an overall net salvage percentage of (47) percent. The most recent ten-year average net salvage is (88) percent.

Recommendation: Recommendation is to use (25) percent net salvage for this account based in part on the overall and more recent averages. This estimate is a relatively gradual change when compared to the historical data.

**Account 353: Station Equipment**

This account includes the cost of station equipment for electric transmission, specifically transforming, conversion and switching equipment.

**GENERAL INFORMATION**

This account is made up of all transmission substation equipment including transformers, circuit breakers, capacitors, conduit, relays, switches and other equipment. Transformers and circuit breakers are typically retired due to failure, proactive replacement and due to capacity needs or upgrades. The average age of retirement in the most recent 10-year period (2013 through 2022) is 22 years.

**SERVICE LIFE ANALYSIS**

Discussion: The currently authorized 45-S0 survivor curve was adopted in the settlement agreement approved in Order No. PSC-2021-0423-S-EI.

Bands analyzed for this account include the overall historic band, as well as the most recent twenty- and forty-year experience bands. The 45-S0 remains a reasonable fit of the historical data, and it aligns with service life expectations for similar assets in the industry and in the state of Florida.

Recommendation: Continue to use the 45-S0 survivor curve.

**NET SALVAGE ANALYSIS**

Discussion: The currently authorized net salvage percentage of (5) was adopted in the settlement agreement outlined in Order No. PSC-2021-0423-S-EI.

The net salvage analysis for the current study, which is based on 41 years of historical data from 1982 through 2022, continues to support the current estimate. The overall average cost of removal is 14, the average gross salvage is 6, and the average net salvage is (7).

Recommendation: The recommendation is to maintain the net salvage estimate of (5).

**Account 354: Towers and Fixtures**

This account includes the cost of towers and fixtures used in electric transmission.

**GENERAL INFORMATION**

97% of this account was installed between 1963 and 1975.

**SERVICE LIFE ANALYSIS**

Discussion: The currently authorized 55-R5 survivor curve was adopted in the settlement agreement approved in Order No. PSC-2021-0423-S-EI. Bands analyzed for this account include the overall historic band, as well as the most recent twenty-year experience band. There have been few historic retirements since 1958, the earliest year of available data. Therefore, actuarial analysis was not the primary consideration when determining a reasonable estimate for transmission towers.

Recommendation: Maintain the currently authorized 55-year average service life and use the R4 Iowa Curve. The R4 mode is more reasonable for these types of assets and is consistent with other estimates for similar utilities.

**NET SALVAGE ANALYSIS**

Discussion The currently authorized net salvage percent of (15) was adopted in the settlement agreement outlined in Order No. PSC-2021-0423-S-EI. The net salvage analysis for the current study, based on 20 years of historical data from 2003 through 2022, contains relatively limited retirement and net salvage activity. Therefore, the statistical analysis was not the primary consideration when determining a reasonable estimate for this account.

Recommendation: The recommendation is to maintain the net salvage estimate of (15) percent. The estimate remains consistent with industry expectations for similar assets.

**Account 355: Poles and Fixtures**

This account includes cost of poles (all types) and fixtures used in electric transmission.

**GENERAL INFORMATION**

Poles constructed of steel (41% of the total account, as of December 2022), concrete (32%), wood (27%), and aluminum (1%) are included in this account. The Company's storm protection plan is actively replacing about 500 poles per year. Most conversions see wood poles being replaced with steel, and the Company's expectation is to replace all transmission wood poles within the next 6 or 7 years. The average age of retirement in the most recent 10-year period (2013 through 2022) is 11 years.

**SERVICE LIFE ANALYSIS**

Discussion: The currently authorized 50-R2 survivor curve was adopted in the settlement agreement outlined in Order No. PSC-2021-0423-S-EI. Bands analyzed for this account include the overall historic band, as well as the most recent twenty- and forty-year experience bands. Historic retirements (for the period 1923 through 2008) were statistically aged for the actuarial analysis. In addition to the actuarial analysis, the simulated plant record (SPR) method of analysis was also employed for supplementary analysis.

The statistical indications of service life are not conclusive beyond age 20. However, the currently authorized 50-year average service life provides a reasonable fit of the historic data through age 20 and is consistent with industry expectations for transmission poles and with the changing composition of assets in this account. An R1 mode provides a better fit to the data than the current R2 estimate.

Recommendation: The 50-R1 survivor curve is recommended for this account.

**NET SALVAGE ANALYSIS**

Discussion: The currently authorized net salvage of (40) was adopted in the settlement agreement outlined in Order No. PSC-2021-0423-S-EI. The net salvage analysis for the current study, based on 41 years of historical data from 1982 through 2022, supports a more negative estimate compared to the currently approved percentage. The overall average cost of removal is (77) percent, the average gross salvage is 9 percent, and the average net salvage is (68) percent. The most recent ten-year average net salvage is (105) percent.

Recommendation: The recommendation is to change the net salvage estimate to (50) percent for this account. This recommendation is supported by the historical data, although is a relatively gradual change when compared to the data.

**Account 356: Overhead Conductors and Devices**

This account includes the cost of overhead conductors and devices on tower lines used for electric transmission.

**GENERAL INFORMATION**

This account includes the cost of insulators, switches, and wire on overhead poles. The average age of retirement in the most recent 10-year period (2013 through 2022) is 7 years.

**SERVICE LIFE ANALYSIS**

Discussion: The currently authorized 55-R2 survivor curve was adopted in the settlement agreement approved in Order No. PSC-2021-0423-S-EI. Bands analyzed for this account include the overall band, as well as the most recent twenty- and forty-year experience bands. Historical retirements (for the period 1923 through 2008) were statistically aged for the actuarial analysis. In addition to the actuarial analysis, the simulated plant record (SPR) method of analysis was also reviewed as supplementary analysis.

The statistical indications are for a shorter service life, although are influenced by higher retirement ratios at earlier ages. A 55-year average service life remains reasonable for the conductor and insulators that comprise the majority of dollars in this account. This expectation is consistent with the lives of similar assets in the industry and within Florida.

Recommendation: Maintain the 55-R2 survivor curve.

**NET SALVAGE ANALYSIS**

Discussion: The currently authorized net salvage percentage of (40) percent was adopted in the settlement agreement outlined in Order No. PSC-2021-0423-S-EI. The net salvage analysis for the current study was based on 41 years of historical data from 1982 through 2022. The overall average net salvage is (39) percent, the most recent ten-year average net salvage is (46) percent and the most recent five-year average is (96) percent. In addition to the trend to higher cost of removal, gross salvage has trended lower.

Recommendation: The recommendation is to use a (50) percent net salvage estimate for this account. This estimate is supported by the more recent trends in the data, and it is consistent with the net salvage percentage recommended for transmission poles.

**Account 356.01: Clearing Rights-Of-Way**

This account includes the cost of transmission rights of way for overhead poles and associated equipment.

**GENERAL INFORMATION**

Plant installations for this account range from the period 1961 through 1996.

**SERVICE LIFE ANALYSIS**

Discussion: The currently approved service life for this account is 50-L4, as specified in the settlement agreement outlined in Order No. PSC-2021-0423-S-EI. Bands analyzed for this account include the overall historic band, as well as the most recent twenty- and forty-year experience bands.

Historical retirements for this account are relatively limited; therefore, the statistical analysis was not relied on when determining estimates for this account. The 55-year life is aligned with the average service life proposed for Account 356. The R4 mode is more reasonable than the L4 for these types of assets and more consistent with what is seen in the industry.

Recommendation: The 55-R4 service life is recommended for this account.

**NET SALVAGE ANALYSIS**

Discussion: The currently authorized net salvage percentage is 0 percent, as adopted in the settlement agreement outlined in Order No. PSC-2021-0423-S-EI. In the 15 years of available historic net salvage data from 2007 through 2022, there was no recorded cost of removal or gross salvage.

Recommendation: The recommendation is to maintain the currently authorized net salvage estimate of 0 percent for this account.

**Account 357:                      Underground Conduit**

This account includes the cost of underground conduit and tunnels for housing of cables and wires for transmission conductors.

**GENERAL INFORMATION**

Most of Tampa Electric's underground conduit system was installed between the years 1950 and 1994. The average age of retirement in the most recent 10-year period (2013 through 2022) is 23 years.

**SERVICE LIFE ANALYSIS**

Discussion:                      The currently approved service life for this account is 60-R5, as specified in the settlement agreement approved in Order No. PSC-2021-0423-S-EI. Bands analyzed for this account include the overall historic band, as well as the most recent twenty- and forty-year experience bands. A 60-year life remains reasonable for this account. The R4 mode is more common for these types of assets across the industry.

Recommendation:              The recommendation is to use the 60-R4 survivor curve.

**NET SALVAGE ANALYSIS**

Discussion:                      The currently authorized net salvage percentage is 0 percent, as adopted in the settlement agreement outlined in Order No. PSC-2021-0423-S-EI. Available data in the period 2001 through 2022 is relatively limited.

Recommendation:              The recommendation is to maintain the currently authorized net salvage estimate of 0 percent for this account.



**Account 358:      Underground Conductors and Devices**

This account includes the cost of underground conductors and devices for electric transmission.

**GENERAL INFORMATION**

85% of TECO's underground conductor was installed in the years 1994, 1996 and 2020. The average age of retirement in the most recent 10-year period (2013 through 2022) is 66 years.

**SERVICE LIFE ANALYSIS**

Discussion:                      The currently approved survivor curve for this account is the 50-R5, as stipulated in the settlement agreement detailed in Order No. PSC-2021-0423-S-EI. Bands analyzed for this account include the overall historic band, as well as the most recent twenty- and forty-year experience bands. The 50-year life remains a reasonable expectation for this account and is consistent with industry expectations for similar assets. The R4 mode is more common for these types of assets across the industry.

Recommendation:              The recommendation is to use the 50-R4 survivor curve.

**NET SALVAGE ANALYSIS**

Discussion:                      The currently authorized net salvage percentage is 0 percent, as adopted in the settlement agreement outlined in Order No. PSC-2021-0423-S-EI. The available net salvage data is relatively limited in the period 2007 through 2022, but it does indicate a more negative net salvage estimate is reasonable. The overall net salvage percentage is (446).

Recommendation:              The recommendation is to use the net salvage estimate of (20) percent for this account.

**Account 359: Roads and Trails**

This account includes the cost of roads and trails for access to electric transmission facilities.

**GENERAL INFORMATION**

Other assets in this account include culverts, fences, and gates.

**SERVICE LIFE ANALYSIS**

Discussion: The currently approved service life for this account is 65-SQ, as specified in Order No. PSC-2021-0423-S-EI. Bands analyzed for this account include the overall historic band, as well as the most recent twenty- and forty-year experience bands.

Historic retirements for this account have been limited; therefore, the actuarial analysis was not the primary factor in the determination of a reasonable average service life for roads and trails. The 65-R4 survivor curve is recommended for this account, which maintains the same average service life as is currently authorized, and it is consistent with estimates for other utilities.

Recommendation: The recommendation is to use the 65-R4 survivor curve.

**NET SALVAGE ANALYSIS**

Discussion: The currently authorized net salvage percentage is 0, as established in PSC-2021-0423-S-EI. The historical net salvage analysis for the period 1996 through 2022 supports a more negative net salvage estimate. The overall net salvage percentage during this period was (14) percent.

Recommendation: The recommendation is to use (10) percent net salvage.

**Account 361: Structures and Improvements**

This account includes the cost of structures and improvements used in connection with electric distribution substations. This includes the cost of all buildings and fixtures permanently attached to the structures.

**GENERAL INFORMATION**

The structures in this account are typically control buildings with the majority being constructed of concrete or metal. Battery storage buildings are also included in this category as are improvements such as fencing. The average age of retirement in the most recent 10-year period (2013 through 2022) is 25 years.

**SERVICE LIFE ANALYSIS**

Discussion: The currently approved service life for this account is 60-R3, as specified in Order No. PSC-2021-0423-S-EI. The analysis includes the overall historic band, as well as the most recent twenty- and forty-year experience bands. The 60-R3 remains a reasonable fit to the historic data through age 40.

Recommendation: The recommendation is to maintain the currently-approved service life estimate of 60-R3. This estimate is consistent with the proposed service life for transmission structures.

**NET SALVAGE ANALYSIS**

Discussion: The currently authorized net salvage percentage is (5) percent, as established in PSC-2021-0423-S-EI. Historic net salvage data was available for the period 1997 through 2022 and supports a more negative estimate. The overall cost of removal percentage is 80 and the overall gross salvage percentage is zero. The most recent ten-year net salvage percentage is (93).

Recommendation: The recommendation is to use (40) percent for this account. This adjustment is supported by recent trends in the historical data.

**Account 362: Station Equipment**

This account includes the cost of station equipment used for the purpose of changing the characteristics of electricity in connection with its distribution.

**GENERAL INFORMATION**

This account is made up of all distribution substation equipment including transformers, circuit breakers, capacitors, conduit, relays, switches, and other equipment. Transformers and circuit breakers are typically retired due to failure, proactive replacement and due to capacity needs or upgrades. The average age of retirement in the most recent 10-year period (2013 through 2022) is 26 years.

**SERVICE LIFE ANALYSIS**

Discussion: The currently authorized 45-R1 survivor curve was adopted in the settlement agreement outlined in Order No. PSC-2021-0423-S-EI. Bands analyzed for this account include the overall historic band, as well as the most recent twenty- and forty-year experience bands.

The service life analysis for Account 362 shows that the estimate remains a reasonable fit of the available historical data. A 45-year life is within range of the service life expectations for distribution station equipment.

Recommendation: Maintain the 45-R1 survivor curve.

**NET SALVAGE ANALYSIS**

Discussion: The currently authorized net salvage percentage of (10) percent was adopted in the settlement agreement outlined in Order No. PSC-2021-0423-S-EI. The net salvage analysis for Account 362, based on data from 1982 through 2022, supports a more negative net salvage estimate than currently approved. The overall average cost of removal is 21 percent, the average gross salvage is 8 percent, and the average net salvage is (14) percent. The most recent ten-year average net salvage is (22) percent.

Recommendation: The recommendation is to use (20) percent. This change is supported by recent data and is consistent with industry expectations for distribution station equipment.

**Account 363: Energy Storage Equipment**

This account includes the cost of energy storage equipment at distribution sites.

**GENERAL INFORMATION**

As of the projected test year, December 2024, of the present study, there have been no installed distribution energy storage equipment assets.

**SERVICE LIFE ANALYSIS**

Discussion: A 10-year life is currently authorized for Account 348, Energy Storage Equipment (Generation).

Recommendation: The 10-S3 is recommended for this account.

**NET SALVAGE ANALYSIS**

Discussion: Zero percent net salvage is currently authorized for Account 348, Energy Storage Equipment (Generation).

Recommendation: The recommendation is to set the net salvage percentage at 0 percent.

**Account 364: Poles, Towers and Fixtures**

This account includes the cost of poles, towers, and appurtenant fixtures for supporting electric overhead distribution conductors and service wires.

**GENERAL INFORMATION**

TECO's distribution poles are primarily wood (98%) but there are some concrete and steel in the system. The distribution pole inspection program generally includes conducting visual inspections at ground level. The average age of retirement in the most recent 10-year period (2013 through 2022) is 29 years.

**SERVICE LIFE ANALYSIS**

Discussion: The currently authorized 40-R3 was adopted in the settlement agreement approved in Order No. PSC-2021-0423-S-EI. Bands analyzed for this account include the overall historic band, as well as the most recent twenty- and forty-year experience bands. All historical retirements were statistically aged for the actuarial analysis. In addition to the actuarial analysis, the simulated plant record (SPR) method of analysis was also employed.

In addition to storm hardening, the causes of pole retirements include the pole inspection program as well as loading, storms, road widening, inadequacy, reconductoring and car accidents. Wooden distribution poles typically have an expected useful life of around 40 years while steel or concrete poles are typically around 50 years. The actuarial analysis supports a shorter life than the approved 40-years for poles. One of the best-fitting curves to the overall band of data is the 35-R2.5. It is reasonable to expect the lives of in-service distribution poles may be shorter than that of future installations, due to the Company's storm hardening plans.

Recommendation: The 35-R2.5 survivor curve is recommended for this account. This estimate is supported by the actuarial and SPR analyses and aligns with the Company's storm hardening initiatives. This recommendation represents a decrease in the average service life over the currently authorized 40-R3 curve.

**NET SALVAGE ANALYSIS**

Discussion: The currently authorized net salvage percentage of (50) was adopted in the settlement agreement outlined in Order No. PSC-2021-0423-S-EI.

The storm hardening program, in which wood poles are replaced with concrete poles, tends to have higher replacement costs. Not only are concrete poles more expensive, but often special handling and the use of large cranes is required due to the size and weight of concrete poles. Additionally, storm hardening work often occurs near major roadways which typically have higher costs.

In general, distribution poles have become more costly to replace over the past 15 to 20 years. Reasons for increased costs include greater labor and contractor costs; higher permitting costs; road closures and other traffic control; increased labor time, which leads to temporary repairs for traffic; greater safety requirements, especially involving hazardous waste removal, special dump yards, and special handling; increased time coordinating jobs with other utilities; and compliance with environmental laws.

The net salvage analysis for the current study, based on data available from 1982 through 2022, indicates a more negative net salvage estimate is appropriate. The overall average cost of removal is (84) percent, the average gross salvage is 11 percent, and the average net salvage is (73) percent. The most recent ten-year average net salvage is (92) percent.

Recommendation: The recommendation is to change the net salvage estimate to (75) percent.

**Account 365: Overhead Conductors and Devices**

This account includes the cost of electric overhead conductors and devices used for distribution purposes.

**GENERAL INFORMATION**

Assets in this account include wire, reclosers, and switches. Overhead conductor is retired as the result of deterioration or too many splices, inadequate capacity or clearance, road widening, and storms. Older copper and small wire may also be proactively replaced. The average age of retirement in the most recent 10-year period (2013 through 2022) is 30 years.

**SERVICE LIFE ANALYSIS**

Discussion: The currently authorized 45-R1 survivor curve was adopted in the settlement agreement outlined in Order No. PSC-2021-0423-S-EI. Bands analyzed for this account include the overall historic band, as well as the most recent twenty- and forty-year experience bands. All historic retirements were statistically aged for the actuarial analysis. In addition to the actuarial analysis, the simulated plant record (SPR) method of analysis was also employed.

The historic data indicates a somewhat longer average service life than the approved 45-years is appropriate. A 50-year life is consistent with what is typically seen in the industry and a reasonable increase in service life.

Recommendation: The 50-R1.5 is recommended for this account and represents a 5-year increase in the average service life over the currently authorized 45-R1.

**NET SALVAGE ANALYSIS**

Discussion: The currently authorized net salvage percentage of (20) was adopted in the settlement agreement approved in Order No. PSC-2021-0423-S-EI. The net salvage analysis for the current study, based on 1982 through 2022 data, indicates a more negative net salvage estimate is appropriate. The overall average cost of removal is 51 percent, the average gross salvage is 30 percent, and the average net salvage is (21) percent. The most recent ten-year average net salvage is (38) percent.

Recommendation: The recommendation is to change the net salvage estimate from (20) to (30) percent.



**Account 366:      Underground Conduit**

This account includes the cost of electric underground conduit and tunnels used for housing distribution cables.

**GENERAL INFORMATION**

Assets in this account comprise primarily PVC conduit and manholes. Underground conduit is most commonly retired when damaged, accidentally dug up, or abandoned due to relocations or upgrades. The average age of retirement in the most recent 10-year period (2013 through 2022) is 26 years.

**SERVICE LIFE ANALYSIS**

Discussion:                      The currently authorized 60-R3 was adopted in the settlement agreement approved in Order No. PSC-2021-0423-S-EI. Bands analyzed for this account include the overall historic band, as well as the most recent twenty- and forty-year experience bands. All historical retirements were statistically aged for the actuarial analysis. In addition to the actuarial analysis, the simulated plant record (SPR) method of analysis was also employed.

The 60-year life is a reasonable fit to the historic actuarial data and is within the typical industry range. The R4 mode provides a better fit to the data than the currently approved R3.

Recommendation:              The 60-R4 is recommended for this account.

**NET SALVAGE ANALYSIS**

Discussion:                      The currently authorized net salvage percentage of (5) was adopted in the settlement agreement outlined in Order No. PSC-2021-0423-S-EI. The net salvage analysis for the current study, based on 1982 through 2022 data, continues to support this estimate. The overall average net salvage is (4) percent, and the most recent ten-year average net salvage is (16) percent.

Recommendation:              The recommendation is to maintain the net salvage estimate at (5) percent.

**Account 367:      Underground Conductors and Devices**

This account includes the cost of electric underground conductors and devices used for electric distribution.

**GENERAL INFORMATION**

The assets in this account include cable (95% aluminum, 5% copper), enclosed switchgears and potheads. Typical causes of retirement in this account include failure, dig-ins and relocations. Underground cable that is in PVC conduit or ducts is more likely to be removed when replaced than direct buried cable. The average age of retirement in the most recent 10-year period (2013 through 2022) is 21 years.

**SERVICE LIFE ANALYSIS**

Discussion:                      The currently authorized 45-R1.5 was adopted in the settlement agreement outlined in Order No. PSC-2021-0423-S-EI. Bands analyzed for this account include the overall historic band, as well as the most recent twenty- and forty-year experience bands. All historic retirements were statistically aged for the actuarial analysis. In addition to the actuarial analysis, the simulated plant record (SPR) method of analysis was also employed.

The actuarial and SPR analyses both support average service lives in the 35 year range. The 35-R1.5 life estimate is on the shorter end of the industry range but is consistent with TECO's historic experience as well as the operating environment in Florida.

Recommendation:              The 35-R1.5 is recommended for this account.

**NET SALVAGE ANALYSIS**

Discussion:                      The currently authorized net salvage percentage of (5) was adopted in the settlement agreement outlined in Order No. PSC-2021-0423-S-EI. The net salvage analysis for the current study, based on 1982 through 2022 data, supports a more negative net salvage estimate than the currently approved. The overall average cost of removal is 27 percent, the average gross salvage is 14 percent, and the average net salvage is (13) percent. The most recent ten-year average net salvage is (20) percent.

Recommendation:              The recommendation is to change the net salvage estimate to (15) percent.

**Account 368: Line Transformers**

This account includes the cost installed of overhead and underground distribution line transformers and pole type and underground voltage regulators owned by the utility, for use in transforming electricity to the voltage at which it is to be used by the customer, whether actually in service or held in reserve.

**GENERAL INFORMATION**

Assets in this account include components such as the transformers, arresters, capacitors, cutouts, network protection, and regulators. The Company anticipates large capital investments into line transformers in 2023 and 2024.

**SERVICE LIFE ANALYSIS**

Discussion: The currently authorized 30-S5 was adopted in the settlement agreement outlined in Order No. PSC-2021-0423-S-EI. Bands analyzed for this account include the overall historic band, as well as the most recent twenty- and forty-year experience bands. All historic retirements were statistically aged for the actuarial analysis. In addition to the actuarial analysis, the simulated plant record (SPR) method of analysis was also employed.

The 30-year average service life estimate for line transformers remains reasonable. The S2 mode provides a better fit to the actuarial data than the S5 and is more typical for these types of assets.

Recommendation: The 30-S2 is recommended for this account.

**NET SALVAGE ANALYSIS**

Discussion: The currently authorized net salvage percentage of (20) was adopted in the settlement agreement outlined in Order No. PSC-2021-0423-S-EI. The net salvage analysis for the current study, based on 1982 through 2022 data, supports the currently approved estimate. The overall average net salvage is (17) percent. However, more recent data has had higher cost of removal and less gross salvage, suggesting a trend to more negative net salvage.

Recommendation: The recommendation is to maintain the currently authorized net salvage estimate of (20) percent.

**Account 369.00: Overhead Services**

This account includes the cost of electric distribution overhead services.

**GENERAL INFORMATION**

Overhead services are most commonly retired as the result of failures, often due to cracked insulation. Increases in pole heights also cause retirements of services, inasmuch as a longer service is required and replacement is preferable to splicing. The average age of retirement in the most recent 10-year period (2013 through 2022) is 33 years.

Overhead and underground services were studied in combination for the service life analysis, and a common service life estimate was proposed.

**SERVICE LIFE ANALYSIS**

Discussion: The currently authorized 45-R3 was adopted in the settlement agreement outlined in Order No. PSC-2021-0423-S-EI. Bands analyzed for this account include the overall historic band, as well as the most recent twenty- and forty-year experience bands. All historic retirements were statistically aged for the actuarial analysis. In addition to the actuarial analysis, the simulated plant record (SPR) method of analysis was also employed.

The 45-R3 survivor curve remains a reasonable expectation for this account.

Recommendation: Continue to use the currently authorized 45-R3 survivor curve.

**NET SALVAGE ANALYSIS**

Discussion: The currently authorized net salvage percentage of (20) was adopted in the settlement agreement outlined in Order No. PSC-2021-0423-S-EI. The net salvage analysis for the current study, based on 1982 through 2022 data, indicates a more negative estimate than the currently approved is appropriate. The overall average net salvage is (14) percent but is influenced by positive net salvage and the 1990s, which is atypical for this type of property today. The most recent ten-year average net salvage is (94) percent, suggesting a more negative net salvage estimate is appropriate.

Recommendation: The recommendation is to use a net salvage estimate of (30) percent.

**Account 369.02: Underground Services**

This account includes the cost of electric distribution underground services.

**GENERAL INFORMATION**

Underground Services in this account consist of cables designed for underground use (Cables - UG) providing service to customer locations. The average age of retirement in the most recent 10-year period (2013 through 2022) is 22 years.

Overhead and underground services were studied in combination for the service life analysis, and a common service life estimate was proposed.

**SERVICE LIFE ANALYSIS**

Discussion: The currently authorized 45-R3 was adopted in the settlement agreement outlined in Order No. PSC-2021-0423-S-EI.

Recommendation: The 45-R3 is recommended for this account, as it is for Account 369 Overhead Services.

**NET SALVAGE ANALYSIS**

Discussion: The currently authorized net salvage percentage of (10) was adopted in the settlement agreement approved in Order No. PSC-2021-0423-S-EI. The net salvage analysis for the current study, based on 1982 through 2022 data, supports a more negative net salvage estimate. The overall net salvage is (96) percent, and the most recent ten-year average net salvage is (116) percent.

Recommendation: The recommendation is to use the net salvage estimate of (20) percent.

**Account 370: Meters – Analog and AMR**

This account includes the cost of non-meter analog equipment.

**GENERAL INFORMATION**

TECO has replaced all of their analog meters with AMI meters. The remaining assets in this account consist of analog meter equipment. AMI meters are included in Account 370.01.

**SERVICE LIFE ANALYSIS**

Discussion: The currently authorized 20-R2 was adopted in the settlement agreement outlined in Order No. PSC-2021-0423-S-EI. Bands analyzed for this account include the overall historic band, as well as the most recent twenty- and forty-year experience bands. All historic retirements were statistically aged for the actuarial analysis. In addition to the actuarial analysis, the simulated plant record (SPR) method of analysis was also employed.

The actuarial analysis was not relied on in determining an estimate for the analog metering equipment, since the composition of the account has changed significantly in recent years. The 20-R2 remains a reasonable estimate for the metering equipment.

Recommendation: Maintain the 20-R2 survivor curve for this account.

**NET SALVAGE ANALYSIS**

Discussion: The currently authorized net salvage percentage of (30) was adopted in the settlement agreement approved in Order No. PSC-2021-0423-S-EI. The net salvage analysis for the current study, based on 1982 through 2022 data, supports this estimate. The overall average net salvage is (38) percent, and the most recent ten-year average net salvage is (39) percent.

Recommendation: The recommendation is to maintain the currently authorized net salvage estimate of (30) percent.

**Account 370.01: Meters - AMI**

This account includes the cost of meters or devices for use in measuring the electricity delivered to customers. This account includes all new AMI meters.

**GENERAL INFORMATION**

The AMI meter installation program began in 2018 and concluded in 2021.

**SERVICE ANALYSIS**

Discussion: The currently authorized 15-R2 survivor curve was adopted in the settlement agreement outlined in Order No. PSC-2021-0423-S-EI. Due to the limited availability of actuarial data, statistical analyses were not used to determine a reasonable average service life for AMI meters.

The currently approved 15-R2 survivor curve is consistent with estimates from other Florida utilities and remains a reasonable expectation for AMI meters.

Recommendation: Maintain the 15-R2 survivor curve.

**NET SALVAGE ANALYSIS**

Discussion: The currently authorized net salvage percentage of (30) was adopted in the settlement agreement outlined in Order No. PSC-2021-0423-S-EI. The net salvage analysis for AMI meters was limited and not relied on to determine an estimate. Net salvage expectations for AMI meters are similar to legacy meters and so a similar estimate is reasonable

The current estimate of (30) percent is consistent with estimates used by other Florida utilities.

Recommendation: The recommendation is to maintain the net salvage estimate of (30) percent.

**Account 370.10: EV Chargers**

This account includes the cost of electric vehicle charging stations and the related equipment.

**GENERAL INFORMATION**

EV Chargers in this account encompasses both Level 2 (L2) and DC fast charging units and the accompanying equipment. EV charger installations began in 2023.

**SERVICE LIFE ANALYSIS**

Discussion: There is not a currently authorized survivor curve for this account. A 10-year life for EV chargers is consistent with industry expectation for these assets, including Florida utilities.

Recommendation: The 10-R2.5 is recommended for this account.

**NET SALVAGE ANALYSIS**

Discussion: There is not a currently authorized net salvage percentage approved for this account. A zero percent net salvage expectation is consistent with currently authorized net salvage for other Florida utilities.

Recommendation: The recommendation is to set the net salvage percentage at 0 percent.



**Account 373: Street Lighting and Signal Systems**

This account includes the cost installed of equipment used wholly for public street and highway lighting; or traffic, fire alarm, police, and other signal systems. The average age of retirement in the most recent 10-year period (2013 through 2022) is 20 years.

**GENERAL INFORMATION**

Street Lighting and Signal Systems in this account consist of various components, including cable, conduit, luminaires (primarily LED, but some HPS [around 10%]), and poles (primarily concrete).

LS2 Streetlights in Account 373.02 were studied in combination with the assets in this account.

**SERVICE LIFE ANALYSIS**

Discussion: The currently authorized 30-L1 survivor curve was adopted in the settlement agreement outlined in Order No. PSC-2021-0423-S-EI. Bands analyzed for this account include the overall historic band, as well as the most recent twenty- and forty-year experience bands. All historic retirements were statistically aged for the actuarial analysis. In addition to the actuarial analysis, the simulated plant record (SPR) method of analysis was also employed.

The shortest-lived assets in this account are the luminaires. LED fixtures are typically expected to last an average of 15 to 20 years. Some of the longer-lived assets include the conduit and cable. A dollar weighted composite average service life for each of the different components in the account support a life shorter than the approved 30 years. The actuarial analysis also supports a shorter life than 30 years, with the 27-L1 being a reasonable fit of the historic data.

Recommendation: The 27-L1 survivor curve is recommended for this account.

**NET SALVAGE ANALYSIS**

Discussion: The currently authorized net salvage percentage of (10) was adopted in the settlement agreement outlined in Order No. PSC-2021-0423-S-EI. The net salvage analysis for the current study, based on 1982 through 2022 data, continues to support the (10) percent estimate. The overall average cost of removal is (14) percent, and the average gross salvage is 6 percent, resulting in an average net salvage of (8) percent.

Recommendation: The recommendation is to maintain the net salvage estimate of (10) percent.

**Account 373.02: Street Lighting – LS2**

This account includes the cost of LS2 streetlights.

**GENERAL INFORMATION**

The assets in this account comprise LS2 streetlights. These assets were studied in combination with Account 373.

**SERVICE LIFE ANALYSIS**

Discussion: See Account 373 Street Lighting and Signal Systems for discussion on the combined analysis.

Recommendation: The 27-L1 survivor curve is recommended for this account.

**NET SALVAGE ANALYSIS**

Discussion: See Account 373.00 Street Lighting and Signal Systems for discussion on the combined analysis.

Recommendation: The recommendation is to use the net salvage estimate of (10) percent.

**Account 390: Structures and Improvements**

This account includes the cost of structures and improvements for general plant. This includes the cost of all buildings and fixtures permanently attached to the structures and improvements.

**GENERAL DISCUSSION**

This account includes office buildings as well as service centers and other buildings. The average age of retirement in the most recent 10-year period (2013 through 2022) is 20 years.

**SERVICE LIFE ANALYSIS**

Discussion: The currently authorized 60-R2 was adopted in the settlement agreement adopted in Order No. PSC-2021-0423-S-EI. Bands analyzed for this account include the overall historic band, as well as the most recent twenty- and forty-year experience bands.

The 60-R2 remains a reasonable estimate for general plant structures.

Recommendation: Maintain the currently authorized 60-R2 survivor curve.

**NET SALVAGE ANALYSIS**

Discussion: The currently authorized net salvage percentage of (4) was adopted in the settlement agreement outlined in Order No. PSC-2021-0423-S-EI. The net salvage analysis for the current study, based on 1996 through 2022 data, indicates a slightly more negative net salvage estimate is appropriate. The overall average cost of removal is 17percent, and the average gross salvage is 6 percent, resulting in an average net salvage of (12) percent. The most recent 10-year average net salvage is (37).

Recommendation: The recommendation is to change the net salvage estimate to (10) percent.

**Account 392.02: Light Trucks – Energy Delivery**

This account includes the cost of light trucks used in utility operations.

**GENERAL INFORMATION**

Assets in this account include light duty vehicles such as trucks, vans and cabs.

For the life analysis, trucks in this account were studied in combination with Light Trucks on the Energy Supply side of the business in Account 392.12. All transportation equipment accounts were studied in combination for the net salvage analysis.

**SERVICE LIFE ANALYSIS**

Discussion: The currently authorized survivor curve, 13-S4, was adopted in the settlement agreement outlined in Order No. PSC-2021-0423-S-EI. Historic, actuarial data was available for the period 1991 through 2022.

The 11-R1.5 survivor curve is a good fit of the original life table curve, and a reasonable expectation for these types of assets.

Recommendation: Use the 11-R1.5 for Energy Delivery and Supply Light Trucks.

**NET SALVAGE ANALYSIS**

Discussion: The currently authorized net salvage percentage of 15 percent was adopted in the settlement agreement outlined in Order No. PSC-2021-0423-S-EI. Net salvage data for the period 2008 through 2022 was available. The overall average net salvage is positive 29 percent. The most recent ten-year average net salvage is 25 percent.

Recommendation: The recommendation is to increase the net salvage estimate to 20 percent for all light and heavy trucks.

**Account 392.03: Heavy Trucks – Energy Delivery**

This account includes the cost of larger trucks used in the operations of the utility.

**GENERAL INFORMATION**

Assets in this account include heavy duty vehicles such as large trucks and trailers.

For the life analysis, trucks in this account were studied in combination with Heavy Trucks on the Energy Supply side of the business in Account 392.13. All transportation equipment accounts were studied in combination for the net salvage analysis.

**SERVICE LIFE ANALYSIS**

Discussion: The currently authorized survivor curve, 17-S5, was adopted in the settlement agreement outlined in Order No. PSC-2021-0423-S-EI. Historic, actuarial data was available for the period 1971 through 2022.

The 16-L2 survivor curve is a good fit of the original life table curve, and a reasonable expectation for these types of assets.

Recommendation: Use the 16-L2 for Energy Delivery and Supply Heavy Trucks.

**NET SALVAGE ANALYSIS**

Discussion: The currently authorized net salvage percentage of 10 percent was adopted in the settlement agreement outlined in Order No. PSC-2021-0423-S-EI. Net salvage data for the period 2008 through 2022 was available. The overall average net salvage is positive 29 percent. The most recent ten-year average net salvage is 25 percent.

Recommendation: The recommendation is to increase the net salvage estimate to 20 percent for all light and heavy trucks.

**Account 392.12: Light Trucks – Energy Supply**

This account includes the cost of light trucks for energy supply.

**GENERAL INFORMATION**

Assets in this account include light duty vehicles such as trucks, vans and cabs.

For the life analysis, trucks in this account were studied in combination with Light Trucks on the Energy Delivery side of the business in Account 392.02. All transportation equipment accounts were studied in combination for the net salvage analysis.

**SERVICE LIFE ANALYSIS**

Discussion: The currently authorized survivor curve, 12-R3, was adopted in the settlement agreement approved in Order No. PSC-2021-0423-S-EI. Historic, actuarial data was available for the period 1991 through 2022.

The 11-R1.5 survivor curve is a good fit of the original life table curve, and a reasonable expectation for these types of assets.

Recommendation: Use the 11-R1.5 for Energy Delivery and Supply Light Trucks.

**NET SALVAGE ANALYSIS**

Discussion: The currently authorized net salvage percentage of 15 percent was adopted in the settlement agreement approved in Order No. PSC-2021-0423-S-EI. Net salvage data for the period 2008 through 2022 was available. The overall average net salvage is positive 29 percent. The most recent ten-year average net salvage is 25 percent.

Recommendation: The recommendation is to increase the net salvage estimate to 20 percent for all light and heavy trucks.

**Account 392.13: Heavy Trucks – Energy Supply**

This account includes the cost of heavy trucks for energy supply.

**GENERAL INFORMATION**

Assets in this account include heavy duty vehicles such as large trucks and trailers.

For the life analysis, trucks in this account were studied in combination with Heavy Trucks on the Energy Delivery side of the business in Account 392.03. All transportation equipment accounts were studied in combination for the net salvage analysis.

**SERVICE LIFE ANALYSIS**

Discussion: The currently authorized survivor curve, 25-S5, was adopted in the settlement agreement approved in Order No. PSC-2021-0423-S-EI. Historic, actuarial data was available for the period 1971 through 2022.

The 16-L2 survivor curve is a good fit of the original life table curve, and a reasonable expectation for these types of assets.

Recommendation: Use the 16-L2 for Energy Delivery and Supply Heavy Trucks.

**NET SALVAGE ANALYSIS**

Discussion: The currently authorized net salvage percentage of 10 percent was adopted in the settlement agreement approved in Order No. PSC-2021-0423-S-EI. Net salvage data for the period 2008 through 2022 was available. The overall average net salvage is positive 29 percent. The most recent ten-year average net salvage is 25 percent.

Recommendation: The recommendation is to increase the net salvage estimate to 20 percent for all light and heavy trucks.



**Account 397.25: Communication Equipment – Fiber**

This account includes the cost of the fiber optic cables and related equipment used for communication purposes in the utility's operations.

**GENERAL INFORMATION**

Over half of this account has been added since 2014. The average age of retirement in the most recent 10-year period (2013 through 2022) is 20 years.

**SERVICE LIFE ANALYSIS**

Discussion: The currently authorized survivor curve, 20-R4, was adopted in the settlement agreement approved in Order No. PSC-2021-0423-S-EI. Historic, actuarial data was available for the period 2004 through 2022.

Historic service life indications suggest that an average service life longer than 20 years is warranted. The 25-S2 is consistent with fiber optic cable life expectations for other Florida utilities.

Recommendation: The 25-S2 survivor curve is recommended for this account.

**NET SALVAGE ANALYSIS**

Discussion: The currently authorized net salvage percentage of (5) was adopted in the settlement agreement approved in Order No. PSC-2021-0423-S-EI. The net salvage analysis for the current study is based on data available for the period 2004 through 2022. The overall average net salvage is (29). While this data could support a more negative net salvage estimate, the currently approved (5) percent remains reasonable and is consistent with expectations for other Florida utilities.

Recommendation: Maintain the currently authorized net salvage percentage of (5).

**TAMPA ELECTRIC COMPANY  
2023 DEPRECIATION AND  
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EXHIBIT 2  
BATES STAMPED PAGES: 13 - 467  
FILED: DECEMBER 27, 2023**

**TAMPA ELECTRIC COMPANY**

**TABLE 1. SUMMARY OF SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE  
AND CALCULATED ANNUAL DEPRECIATION ACCRUAL RATES FOR ELECTRIC PLANT AS OF DECEMBER 31, 2024**

ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF DECEMBER 31, 2024 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)=(100%-(4)X(5)-(6))	COMPOSITE REMAINING LIFE (8)	ANNUAL DEPRECIATION ACCRUALS (9)=(7)/(8)	ANNUAL DEPRECIATION RATE (10)=(9)/(5)
<b>STEAM PRODUCTION PLANT</b>									
<b>BIG BEND POWER PLANT</b>									
<b>BIG BEND COMMON</b>									
311.00 STRUCTURES AND IMPROVEMENTS	12-2057	75-R1.5 *	(5)	252,807,167.66	71,630,371	193,817,155	30.45	6,365,095	2.52
312.00 BOILER PLANT EQUIPMENT	12-2057	40-L1 *	(12)	219,407,589.74	48,998,158	197,938,688	23.61	8,359,287	3.81
314.00 TURBOGENERATOR UNITS	12-2057	45-R1 *	(6)	28,314,969.60	31,436,314	1,104,570	28.46	1,104,570	3.90
315.00 ACCESSORY ELECTRIC EQUIPMENT	12-2057	50-R1.5 *	(4)	43,865,995.04	19,733,181	25,894,757	27.36	946,080	2.16
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2057	55-R0.5 *	(1)	26,457,892.67	11,633,648	14,890,611	27.89	533,905	2.02
<b>TOTAL BIG BEND COMMON</b>				<b>570,653,903.71</b>	<b>150,739,462</b>	<b>463,367,525</b>	<b>26.74</b>	<b>17,307,926</b>	<b>3.03</b>
<b>BIG BEND UNIT 4</b>									
311.00 STRUCTURES AND IMPROVEMENTS	12-2040	75-R1.5 *	(5)	104,628,975.73	54,187,413	55,673,011	15.24	3,653,085	3.49
312.00 BOILER PLANT EQUIPMENT	12-2040	40-L1 *	(12)	552,262,971.74	218,119,144	400,415,384	13.48	29,704,405	5.38
314.00 TURBOGENERATOR UNITS	12-2040	45-R1 *	(6)	123,977,861.84	52,223,808	81,672,067	14.13	5,780,047	4.66
315.00 ACCESSORY ELECTRIC EQUIPMENT	12-2040	50-R1.5 *	(4)	97,538,411.46	61,793,800	39,646,148	14.53	2,728,572	2.80
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2040	55-R0.5 *	(1)	8,248,594.10	6,056,083	2,274,987	14.33	158,757	1.92
<b>TOTAL BIG BEND UNIT 4</b>				<b>866,656,614.87</b>	<b>392,380,258</b>	<b>579,681,597</b>	<b>17.10</b>	<b>42,024,866</b>	<b>4.74</b>
<b>TOTAL BIG BEND POWER PLANT</b>				<b>1,457,509,918.58</b>	<b>543,119,740</b>	<b>1,043,049,122</b>	<b>20.33</b>	<b>59,332,792</b>	<b>4.07</b>
<b>TOTAL STEAM PRODUCTION PLANT</b>				<b>1,457,509,918.58</b>	<b>543,119,740</b>	<b>1,043,049,122</b>	<b>20.33</b>	<b>59,332,792</b>	<b>4.07</b>
<b>BIG BEND POWER PLANT</b>									
<b>BIG BEND UNIT 1</b>									
341.00 STRUCTURES AND IMPROVEMENTS	12-2057	50-R3 *	(10)	2,290,548.98	1,536,810	982,794	12.50	78,624	3.43
342.00 FUEL HOLDERS	12-2057	50-R0.5 *	(3)	3,390,810.17	1,599,040	1,893,495	25.16	75,258	2.22
343.00 PRIME MOVERS	12-2057	50-O1 *	(4)	459,001,278.17	19,610,395	467,750,934	27.41	16,700,144	3.64
345.00 ACCESSORY ELECTRIC EQUIPMENT	12-2057	55-S1 *	(4)	546,961.13	95,858	472,981	29.57	15,995	2.92
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2057	35-L2 *	(3)	308,525.93	245,094	72,688	8.87	8,195	2.66
<b>TOTAL BIG BEND UNIT 1</b>				<b>465,538,124.38</b>	<b>23,087,196</b>	<b>461,172,892</b>	<b>27.32</b>	<b>16,878,216</b>	<b>3.63</b>
<b>BIG BEND UNIT 4</b>									
341.00 STRUCTURES AND IMPROVEMENTS	12-2049	50-R3 *	(10)	3,311,083.09	1,048,804	2,593,387	23.15	112,025	3.38
342.00 FUEL HOLDERS	12-2049	50-R0.5 *	(3)	5,596,200.86	2,167,554	5,547,333	22.26	249,206	4.45
343.00 PRIME MOVERS	12-2049	50-O1 *	(4)	23,563,084.18	10,732,429	13,773,178	21.46	641,807	2.72
345.00 ACCESSORY ELECTRIC EQUIPMENT	12-2049	55-S1 *	(4)	15,256,508.47	7,575,498	8,291,171	22.46	369,157	2.42
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2049	35-L2 *	(3)	510,664.71	252,987	272,988	17.10	15,985	3.13
<b>TOTAL BIG BEND UNIT 4</b>				<b>48,237,547.37</b>	<b>19,826,472</b>	<b>30,478,167</b>	<b>21.96</b>	<b>1,368,160</b>	<b>2.88</b>
<b>BIG BEND UNIT 5</b>									
341.00 STRUCTURES AND IMPROVEMENTS	12-2057	50-R3 *	(10)	-	-	-	50.00	-	2.20 **
342.00 FUEL HOLDERS	12-2057	50-R0.5 *	(3)	506,226.31	(21,322)	542,735	28.38	19,124	3.78
343.00 PRIME MOVERS	12-2057	50-O1 *	(4)	176,678,691.06	14,301,530	169,444,308	27.37	6,190,877	3.50
345.00 ACCESSORY ELECTRIC EQUIPMENT	12-2057	55-S1 *	(4)	-	-	-	55.00	-	1.89 **
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2057	35-L2 *	(3)	-	-	-	35.00	-	2.84 **
<b>TOTAL BIG BEND UNIT 5</b>				<b>177,184,917.37</b>	<b>14,280,209</b>	<b>169,987,043</b>	<b>27.37</b>	<b>6,210,007</b>	<b>3.50</b>
<b>BIG BEND UNIT 6</b>									
341.00 STRUCTURES AND IMPROVEMENTS	12-2057	50-R3 *	(10)	-	-	-	50.00	-	2.20 **
342.00 FUEL HOLDERS	12-2057	50-R0.5 *	(3)	528,137.88	(3,843)	547,825	28.38	19,303	3.65
343.00 PRIME MOVERS	12-2057	50-O1 *	(4)	175,430,566.71	14,231,833	168,215,956	27.37	6,145,998	3.50
345.00 ACCESSORY ELECTRIC EQUIPMENT	12-2057	55-S1 *	(4)	-	-	-	55.00	-	1.89 **
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2057	35-L2 *	(3)	-	-	-	35.00	-	2.84 **
<b>TOTAL BIG BEND UNIT 6</b>				<b>175,958,704.59</b>	<b>14,227,991</b>	<b>168,765,781</b>	<b>27.37</b>	<b>6,165,307</b>	<b>3.50</b>
<b>TOTAL BIG BEND POWER STATION</b>				<b>866,919,287.65</b>	<b>71,421,868</b>	<b>830,401,863</b>	<b>27.10</b>	<b>30,641,678</b>	<b>3.53</b>
<b>POLK POWER STATION</b>									
<b>POLK COMMON</b>									
341.00 STRUCTURES AND IMPROVEMENTS	12-2052	50-R3 *	(10)	192,917,169.90	67,373,353	144,835,556	25.17	5,754,293	2.98
342.00 FUEL HOLDERS	12-2052	50-R0.5 *	(3)	127,005,006.13	3,274,313	9,812,464	24.29	403,971	3.18

**TAMPA ELECTRIC COMPANY  
2023 DEPRECIATION AND  
DISMANTLEMENT STUDY  
EXHIBIT 2  
BATES STAMPED PAGES: 13 - 467  
FILED: DECEMBER 27, 2023**

**TAMPA ELECTRIC COMPANY**

**TABLE 1. SUMMARY OF SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE  
AND CALCULATED ANNUAL DEPRECIATION ACCRUAL RATES FOR ELECTRIC PLANT AS OF DECEMBER 31, 2024**

ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF DECEMBER 31, 2024 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)-(100%-(4))X(5)-(6)	COMPOSITE REMAINING LIFE (8)	ANNUAL DEPRECIATION ACCRUALS (9)-(7)/(8)	ANNUAL DEPRECIATION RATE (10)-(9)/(6)
343.00 PRIME MOVERS	12-2052	50-O1 *	(4)	13,916,023.17	1,969,286	12,503,379	23.75	526,458	3.76
343.10 PRIME MOVERS - CONTRACTUAL SERVICE AGREEMENTS	12-2052	8-L0 *	39				8.00		7.63 **
<b>TOTAL ACCOUNT 343 PRIME MOVERS</b>				<b>13,916,023.17</b>	<b>1,969,286</b>	<b>12,503,379</b>	<b>23.75</b>	<b>526,458</b>	<b>3.76</b>
345.00 ACCESSORY ELECTRIC EQUIPMENT	12-2052	55-S1 *	(4)	14,510,008.44	4,521,681	10,578,108	25.61	413,046	2.84
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2052	35-L2 *	(3)	1,239,927.78	368,368	1,226,395	20.88	58,857	4.67
<b>TOTAL POLK COMMON</b>				<b>235,377,337.42</b>	<b>77,206,969</b>	<b>178,956,442</b>	<b>25.01</b>	<b>7,156,625</b>	<b>3.04</b>
<b>POLK UNIT 1 GASIFIER</b>									
341.00 STRUCTURES AND IMPROVEMENTS	12-2036	50-R3 *	(10)	53,047,915.23	28,573,732	29,778,975	11.45	2,600,784	4.90
342.00 FUEL HOLDERS	12-2036	50-R0.5 *	(3)	248,976,985.69	162,814,023	103,632,282	11.17	9,277,733	3.73
343.00 PRIME MOVERS	12-2036	50-O1 *	(4)	148,649,197.45	88,659,987	65,944,188	11.13	5,924,903	3.99
343.10 PRIME MOVERS - CONTRACTUAL SERVICE AGREEMENTS	12-2036	8-L0 *	39	15,096,275.70	3,996,254	5,212,424	4.83	1,079,187	7.15
<b>TOTAL ACCOUNT 343 PRIME MOVERS</b>				<b>163,745,473.15</b>	<b>92,647,232</b>	<b>71,156,642</b>	<b>10.16</b>	<b>7,004,090</b>	<b>4.28</b>
345.00 ACCESSORY ELECTRIC EQUIPMENT	12-2036	55-S1 *	(4)	60,548,846.73	45,710,331	17,260,469	11.24	1,535,629	2.54
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2036	35-L2 *	(3)	6,316,781.98	3,118,987	3,387,299	10.16	333,396	5.28
<b>TOTAL POLK UNIT 1 GASIFIER</b>				<b>532,636,012.78</b>	<b>322,864,325</b>	<b>225,215,687</b>	<b>10.85</b>	<b>20,751,632</b>	<b>3.90</b>
<b>POLK UNIT 2</b>									
341.00 STRUCTURES AND IMPROVEMENTS	12-2052	50-R3 *	(10)	2,342,155.29	1,331,857	1,244,514	23.55	52,846	2.26
342.00 FUEL HOLDERS	12-2052	50-R0.5 *	(3)	2,365,638.35	690,923	1,745,684	23.98	72,797	3.08
343.00 PRIME MOVERS	12-2052	50-O1 *	(4)	28,974,176.09	9,221,430	20,911,713	23.39	894,045	3.09
343.10 PRIME MOVERS - CONTRACTUAL SERVICE AGREEMENTS	12-2052	8-L0 *	39	7,088,119.44	1,556,312	2,765,441	5.33	518,844	7.32
<b>TOTAL ACCOUNT 343 PRIME MOVERS</b>				<b>36,062,295.53</b>	<b>10,778,742</b>	<b>23,677,154</b>	<b>16.76</b>	<b>1,472,889</b>	<b>3.92</b>
345.00 ACCESSORY ELECTRIC EQUIPMENT	12-2052	55-S1 *	(4)	19,207,796.38	11,226,500	8,749,608	23.61	370,589	1.93
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2052	35-L2 *	(3)	173,209.91	139,897	38,509	14.79	2,604	1.50
<b>TOTAL POLK UNIT 2</b>				<b>60,151,095.46</b>	<b>24,168,919</b>	<b>35,455,469</b>	<b>18.55</b>	<b>1,917,725</b>	<b>3.18</b>
<b>POLK UNIT 3</b>									
341.00 STRUCTURES AND IMPROVEMENTS	12-2052	50-R3 *	(10)	10,708,676.69	6,000,960	5,778,584	23.74	243,411	2.27
342.00 FUEL HOLDERS	12-2052	50-R0.5 *	(3)	1,514,894.73	645,094	915,248	23.62	38,749	2.56
343.00 PRIME MOVERS	12-2052	50-O1 *	(4)	32,249,524.22	21,819,630	11,719,875	23.00	509,560	1.58
343.10 PRIME MOVERS - CONTRACTUAL SERVICE AGREEMENTS	12-2052	8-L0 *	39	6,150,760.39	1,613,264	2,138,700	5.99	357,045	5.80
<b>TOTAL ACCOUNT 343 PRIME MOVERS</b>				<b>38,400,284.61</b>	<b>23,432,894</b>	<b>13,858,575</b>	<b>15.99</b>	<b>866,605</b>	<b>2.26</b>
345.00 ACCESSORY ELECTRIC EQUIPMENT	12-2052	55-S1 *	(4)	9,125,740.63	5,945,160	3,545,610	23.36	151,781	1.66
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2052	35-L2 *	(3)	432,910.42	283,697	162,201	15.36	10,560	2.44
<b>TOTAL POLK UNIT 3</b>				<b>60,182,507.08</b>	<b>36,307,805</b>	<b>24,260,218</b>	<b>18.50</b>	<b>1,311,106</b>	<b>2.18</b>
<b>POLK UNIT 4</b>									
341.00 STRUCTURES AND IMPROVEMENTS	12-2052	50-R3 *	(10)	5,818,840.91	2,412,947	3,987,778	24.98	159,639	2.74
342.00 FUEL HOLDERS	12-2052	50-R0.5 *	(3)	2,369,198.87	239,613	2,200,662	23.91	92,039	3.88
343.00 PRIME MOVERS	12-2052	50-O1 *	(4)	21,726,818.11	7,376,258	15,217,633	23.35	651,719	3.00
343.10 PRIME MOVERS - CONTRACTUAL SERVICE AGREEMENTS	12-2052	8-L0 *	39	6,688,260.11	1,033,396	3,046,443	5.99	508,588	7.60
<b>TOTAL ACCOUNT 343 PRIME MOVERS</b>				<b>28,415,078.22</b>	<b>8,411,654</b>	<b>18,264,076</b>	<b>15.74</b>	<b>1,160,307</b>	<b>4.18</b>
345.00 ACCESSORY ELECTRIC EQUIPMENT	12-2052	55-S1 *	(4)	5,586,747.43	3,437,915	2,372,302	24.28	97,706	1.75
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2052	35-L2 *	(3)	42,189,865.43	14,502,128	26,824,818	35.00	97,706	2.84 **
<b>TOTAL POLK UNIT 4</b>				<b>42,189,865.43</b>	<b>14,502,128</b>	<b>26,824,818</b>	<b>17.77</b>	<b>1,509,691</b>	<b>3.58</b>
<b>POLK UNIT 5</b>									
341.00 STRUCTURES AND IMPROVEMENTS	12-2052	50-R3 *	(10)	5,748,794.52	2,423,788	3,899,886	24.96	156,245	2.72
342.00 FUEL HOLDERS	12-2052	50-R0.5 *	(3)	2,759,831.05	767,540	2,075,086	23.99	86,498	3.13
343.00 PRIME MOVERS	12-2052	50-O1 *	(4)	19,842,748.02	6,026,359	14,610,099	23.33	626,237	3.16
343.10 PRIME MOVERS - CONTRACTUAL SERVICE AGREEMENTS	12-2052	8-L0 *	39	5,980,611.60	823,354	2,458,820	5.76	427,621	7.95
<b>TOTAL ACCOUNT 343 PRIME MOVERS</b>				<b>25,223,959.62</b>	<b>6,849,712</b>	<b>17,068,919</b>	<b>16.20</b>	<b>1,053,889</b>	<b>4.18</b>
345.00 ACCESSORY ELECTRIC EQUIPMENT	12-2052	55-S1 *	(4)	5,471,617.10	3,427,254	2,263,228	24.24	93,367	1.71
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2052	35-L2 *	(3)	39,203,602.29	13,466,294	25,307,179	35.00	93,367	2.94 **
<b>TOTAL POLK UNIT 5</b>				<b>39,203,602.29</b>	<b>13,466,294</b>	<b>25,307,179</b>	<b>18.21</b>	<b>1,389,968</b>	<b>3.55</b>
<b>POLK UNIT 6</b>									
341.00 STRUCTURES AND IMPROVEMENTS	12-2052	50-R3 *	(10)	13,374,554.05	4,266,582	10,445,428	26.66	391,802	2.93

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TABLE 1. SUMMARY OF SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUAL RATES FOR ELECTRIC PLANT AS OF DECEMBER 31, 2024

ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF DECEMBER 31, 2024 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)=(100%-4)X(5)-(6)	COMPOSITE REMAINING LIFE (8)	ANNUAL DEPRECIATION ACCUALS (9)=(7)/(8)	ANNUAL DEPRECIATION RATE (10)=(9)/(5)
342.00 FUEL HOLDERS	12-2052	50-R0.5 *	(3)	216,762,618.15	45,116,089	178,147,407	24.36	7,313,112	3.37
343.00 PRIME MOVERS	12-2052	50-O1 *	(4)	226,870,860.17	47,795,255	168,150,461	23.60	7,305,462	3.46
343.10 PRIME MOVERS - CONTRACTUAL SERVICE AGREEMENTS	12-2052	8-L0 *	39	226,870,860.17	47,795,255	168,150,461	23.60	7,305,462	3.46
<b>TOTAL ACCOUNT 343 PRIME MOVERS</b>									
345.00 ACCESSORY ELECTRIC EQUIPMENT	12-2052	55-S1 *	(4)	18,338,505.01	4,656,339	14,506,800	26.04	557,087	3.04
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2052	35-L2 *	(3)	441,536.41	30,886	114,980	21.89	5,263	3.71
TOTAL POLK UNIT 6				475,488,273.79	101,778,150	391,365,085	24.20	16,172,746	3.40
<b>TOTAL POLK POWER STATION</b>				1,445,168,894.25	590,294,591	907,366,818	18.07	50,203,493	3.47
<b>BAYSIDE POWER STATION</b>									
<b>BAYSIDE COMMON</b>									
341.00 STRUCTURES AND IMPROVEMENTS	12-2049	50-R3 *	(10)	107,128,093.80	27,808,472	90,032,431	22.72	3,992,695	3.70
342.00 FUEL HOLDERS	12-2049	50-R0.5 *	(3)	45,562,572.39	3,913,589	43,015,860	22.15	1,942,025	4.26
343.00 PRIME MOVERS	12-2049	50-O1 *	(4)	31,034,701.06	7,585,820	24,690,289	21.56	1,145,189	3.69
343.10 PRIME MOVERS - CONTRACTUAL SERVICE AGREEMENTS	12-2049	8-L0 *	39	28,838,294.60	6,785,680	20,805,680	5.07	2,131,288	7.39
<b>TOTAL ACCOUNT 343 PRIME MOVERS</b>				59,872,995.66	14,371,500	35,495,949	10.83	3,276,487	5.47
345.00 ACCESSORY ELECTRIC EQUIPMENT	12-2049	55-S1 *	(4)	29,466,322.86	14,150,248	16,494,728	22.79	723,770	2.46
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2049	35-L2 *	(3)	11,303,633.26	5,408,948	6,233,795	16.90	368,864	3.26
TOTAL BAYSIDE COMMON				263,333,617.97	65,652,757	191,272,763	18.62	10,273,841	4.06
<b>BAYSIDE UNIT 1</b>									
341.00 STRUCTURES AND IMPROVEMENTS	12-2038	50-R3 *	(10)	21,251,285.23	9,610,255	13,766,158	13.23	1,040,526	4.90
342.00 FUEL HOLDERS	12-2038	50-R0.5 *	(3)	92,211,218.74	38,522,972	56,454,583	13.01	4,339,322	4.71
343.00 PRIME MOVERS	12-2038	50-O1 *	(4)	201,291,115.21	94,122,674	115,220,085	12.85	8,966,544	4.45
343.10 PRIME MOVERS - CONTRACTUAL SERVICE AGREEMENTS	12-2038	8-L0 *	39	56,011,117.50	13,964,111	20,202,671	4.67	4,326,054	7.72
<b>TOTAL ACCOUNT 343 PRIME MOVERS</b>				257,302,232.71	108,086,785	135,422,756	10.19	13,292,588	5.17
345.00 ACCESSORY ELECTRIC EQUIPMENT	12-2038	55-S1 *	(4)	39,466,425.97	23,489,843	17,555,240	13.24	1,325,924	3.36
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2038	35-L2 *	(3)	1,175,705.21	673,431	537,545	10.65	50,474	4.29
TOTAL BAYSIDE UNIT 1				411,406,867.86	180,363,286	223,736,282	11.16	20,048,844	4.87
<b>BAYSIDE UNIT 2</b>									
341.00 STRUCTURES AND IMPROVEMENTS	12-2038	50-R3 *	(10)	27,131,136.17	14,552,665	15,291,585	13.28	1,151,475	4.24
342.00 FUEL HOLDERS	12-2038	50-R0.5 *	(3)	142,497,135.01	42,388,039	104,384,010	13.07	7,866,535	5.60
343.00 PRIME MOVERS	12-2038	50-O1 *	(4)	252,939,408.69	113,313,487	149,743,488	12.84	11,662,266	4.61
343.10 PRIME MOVERS - CONTRACTUAL SERVICE AGREEMENTS	12-2038	8-L0 *	39	71,747,592.34	16,090,514	27,675,517	4.71	5,875,906	8.19
<b>TOTAL ACCOUNT 343 PRIME MOVERS</b>				324,687,007.03	129,404,007	177,419,015	10.12	17,538,172	5.40
345.00 ACCESSORY ELECTRIC EQUIPMENT	12-2038	55-S1 *	(4)	46,204,445.87	25,620,125	21,392,488	13.22	1,618,192	3.58
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2038	35-L2 *	(3)	1,455,592.35	853,789	645,471	10.72	60,212	4.14
TOTAL BAYSIDE UNIT 2				540,975,310.43	212,818,619	319,132,579	11.26	28,354,586	5.24
<b>BAYSIDE UNIT 3</b>									
341.00 STRUCTURES AND IMPROVEMENTS	12-2049	50-R3 *	(10)	656,349.29	75,171	646,813	23.23	27,844	4.24
342.00 FUEL HOLDERS	12-2049	50-R0.5 *	(3)	3,940,542.62	2,778,927	2,778,927	21.83	127,284	3.23
343.00 PRIME MOVERS	12-2049	50-O1 *	(4)	15,871,413.40	9,341,596	7,164,674	21.31	336,212	2.12
343.10 PRIME MOVERS - CONTRACTUAL SERVICE AGREEMENTS	12-2049	8-L0 *	39	22,855.27	7,747	6,255	5.45	1,148	5.00
<b>TOTAL ACCOUNT 343 PRIME MOVERS</b>				15,894,268.67	9,348,343	7,170,929	21.26	337,360	2.12
345.00 ACCESSORY ELECTRIC EQUIPMENT	12-2049	55-S1 *	(4)	14,153,816.05	6,496,955	8,223,014	22.62	363,528	2.57
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2049	35-L2 *	(3)	904.61	487	445	16.99	26	2.87
TOTAL BAYSIDE UNIT 3				34,645,981.24	17,207,883	18,820,033	21.98	856,052	2.47
<b>BAYSIDE UNIT 4</b>									
341.00 STRUCTURES AND IMPROVEMENTS	12-2049	50-R3 *	(10)	242,333.96	(73,139)	339,706	23.17	14,661	6.05
342.00 FUEL HOLDERS	12-2049	50-R0.5 *	(3)	3,372,330.65	1,416,335	2,055,166	21.67	94,839	2.81
343.00 PRIME MOVERS	12-2049	50-O1 *	(4)	15,860,670.55	9,597,763	6,886,935	21.30	323,330	2.04
343.10 PRIME MOVERS - CONTRACTUAL SERVICE AGREEMENTS	12-2049	8-L0 *	39	42,580.23	15,633	12,147	5.56	2,177	5.11
<b>TOTAL ACCOUNT 343 PRIME MOVERS</b>				15,893,260.78	9,617,596	6,899,082	21.19	325,907	2.05

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AND CALCULATED ANNUAL DEPRECIATION ACCRUAL RATES FOR ELECTRIC PLANT AS OF DECEMBER 31, 2024**

ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF DECEMBER 31, 2024 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)-(100%-(4))X(5)-(6)	COMPOSITE REMAINING LIFE (8)	ANNUAL DEPRECIATION ACCRUALS (9)-(7)/(8)	ANNUAL DEPRECIATION RATE (10)-(9)/(6)
345.00 ACCESSORY ELECTRIC EQUIPMENT	12-2049	55-S1 *	(4)	4,168,989.00	2,059,329	2,276,430	22.48	101,265	2.43
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2049	35-L2 *	(3)	804.61	467	1,370,829	16.99	80	2.87
<b>TOTAL BAYSIDE UNIT 4</b>				<b>23,677,929.00</b>	<b>13,076,608</b>		<b>21.58</b>	<b>538,296</b>	<b>2.26</b>
<b>BAYSIDE UNIT 5</b>									
341.00 STRUCTURES AND IMPROVEMENTS	12-2049	50-R3 *	(10)	793,114.26	(37,676)	900,102	23.36	38,532	4.86
342.00 FUEL HOLDERS	12-2049	50-R0.5 *	(3)	2,279,669.85	834,227	1,513,204	21.76	69,477	3.05
343.00 PRIME MOVERS	12-2049	50-O1 *	(4)	15,109,732.98	8,984,764	7,443,368	21.30	346,735	2.31
343.10 PRIME MOVERS - CONTRACTUAL SERVICE AGREEMENTS	12-2049	8-L0 *	39	3,746,623.62	2,152,192	1,633,136	3.24	41,088	1.10
<b>TOTAL ACCOUNT 343 PRIME MOVERS</b>				<b>18,656,156.60</b>	<b>10,476,957</b>	<b>7,582,484</b>	<b>19.40</b>	<b>396,823</b>	<b>2.07</b>
345.00 ACCESSORY ELECTRIC EQUIPMENT	12-2049	55-S1 *	(4)	10,388,138.19	6,696,976	4,104,608	22.44	182,915	1.76
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2049	35-L2 *	(3)	32,374,466.90	17,920,463	14,100,338	35.00	681,747	2.94**
<b>TOTAL BAYSIDE UNIT 5</b>							<b>20.68</b>		<b>2.11</b>
<b>BAYSIDE UNIT 6</b>									
341.00 STRUCTURES AND IMPROVEMENTS	12-2049	50-R3 *	(10)	2,656,231.54	695,088	2,226,767	23.15	96,189	3.62
342.00 FUEL HOLDERS	12-2049	50-R0.5 *	(3)	1,545,228.90	640,223	951,569	21.67	43,912	2.84
343.00 PRIME MOVERS	12-2049	50-O1 *	(4)	17,513,068.63	11,503,619	6,709,973	21.28	315,318	1.80
343.10 PRIME MOVERS - CONTRACTUAL SERVICE AGREEMENTS	12-2049	8-L0 *	39	11,581.54	4,307	2,746	5.39	509	4.40
<b>TOTAL ACCOUNT 343 PRIME MOVERS</b>				<b>17,524,650.17</b>	<b>11,507,926</b>	<b>6,712,719</b>	<b>21.25</b>	<b>315,827</b>	<b>1.80</b>
345.00 ACCESSORY ELECTRIC EQUIPMENT	12-2049	55-S1 *	(4)	14,326,607.55	7,178,379	7,721,293	22.40	344,701	2.41
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2049	35-L2 *	(3)	11,736.48	5,890	6,199	17.01	364	3.10
<b>TOTAL BAYSIDE UNIT 6</b>				<b>36,064,634.64</b>	<b>20,027,505</b>	<b>17,618,547</b>	<b>22.00</b>	<b>800,933</b>	<b>2.22</b>
<b>TOTAL BAYSIDE POWER STATION</b>				<b>1,332,418,710.04</b>	<b>527,021,142</b>	<b>796,251,431</b>	<b>12.94</b>	<b>61,552,361</b>	<b>4.62</b>
<b>TOTAL OTHER PRODUCTION PLANT</b>				<b>3,644,506,691.94</b>	<b>1,188,737,602</b>	<b>2,534,040,132</b>	<b>17.80</b>	<b>142,397,532</b>	<b>3.91</b>
<b>SOLAR SITES</b>									
341.00 STRUCTURES AND IMPROVEMENTS	30-S3		0	389,630,578.95	51,744,519	337,886,060	25.74	13,126,887	3.37
343.00 PRIME MOVERS	30-S3		0	1,110,482,449.90	97,011,381	1,013,471,068	26.94	37,619,565	3.39
345.00 ACCESSORY ELECTRIC EQUIPMENT	30-S3		0	267,298,627.97	35,763,835	231,514,793	25.64	9,029,438	3.38
348.00 ENERGY STORAGE EQUIPMENT	10-S3		0	29,513,911.38	4,476,523	25,037,388	8.25	3,034,835	10.28
<b>TOTAL SOLAR SITES</b>				<b>1,796,925,568.20</b>	<b>189,076,259</b>	<b>1,607,909,309</b>	<b>25.60</b>	<b>62,810,725</b>	<b>3.50</b>
<b>DC MICRO GRID</b>									
341.00 STRUCTURES AND IMPROVEMENTS	30-S3		0	-	-	-	30.00	-	3.33**
343.00 PRIME MOVERS	30-S3		0	929,494.74	56,025	873,470	27.56	31,683	3.41
345.00 ACCESSORY ELECTRIC EQUIPMENT	30-S3		0	-	-	-	30.00	-	3.33**
348.00 ENERGY STORAGE EQUIPMENT	10-S3		0	9,134.50	1,773	7,361	7.51	980	10.73
<b>TOTAL DC MICRO GRID</b>				<b>938,629.24</b>	<b>57,798</b>	<b>880,831</b>	<b>26.96</b>	<b>32,673</b>	<b>3.48</b>
<b>MACDILL AIR FORCE BASE</b>									
341.00 STRUCTURES AND IMPROVEMENTS	12-2055	50-R3 *	(10)	-	-	-	29.97	-	3.60**
342.00 FUEL HOLDERS	12-2055	50-R0.5 *	(3)	-	-	-	27.12	-	3.76**
343.00 PRIME MOVERS	12-2055	50-O1 *	(4)	-	-	-	26.26	-	3.92**
345.00 ACCESSORY ELECTRIC EQUIPMENT	12-2055	55-S1 *	(4)	-	-	-	29.52	-	3.45**
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2055	35-L2 *	(3)	-	-	-	26.70	-	3.78**
348.00 ENERGY STORAGE EQUIPMENT	12-2055	10-S3 *	0	-	-	-	9.50	-	10.00**
<b>TOTAL MACDILL AIR FORCE BASE</b>							<b>20.21</b>	<b>264,573,722</b>	<b>3.83</b>
<b>TOTAL PRODUCTION PLANT</b>				<b>6,899,880,807.96</b>	<b>1,920,931,398</b>	<b>5,165,879,394</b>	<b>20.21</b>	<b>264,573,722</b>	<b>3.83</b>
<b>TRANSMISSION</b>									
350.01 LAND RIGHTS	75-S4		(10)	12,162,254.09	5,086,906	8,285,573	44.14	187,802	1.54
351.00 ENERGY STORAGE EQUIPMENT	10-S3		0	-	-	-	10.00	-	10.00**
352.00 STRUCTURES AND IMPROVEMENTS	60-R3		(25)	76,177,081.30	16,085,642	79,135,710	47.94	1,650,724	2.17
353.00 STATION EQUIPMENT	45-S0		(5)	454,634,881.29	97,479,849	379,886,777	35.46	10,713,107	2.36
354.00 TOWERS AND FIXTURES	55-R4		(15)	5,092,060.55	571,589	5,281,270	8.78	65,444	1.29
355.00 POLES AND FIXTURES	50-R1		(30)	504,990,397.19	132,990,167	624,485,709	43.32	14,415,675	2.85
356.00 OVERHEAD CONDUCTORS AND DEVICES	55-R2		(50)	187,307,468.47	30,104,135	250,485,068	44.79	5,600,738	2.99
356.01 CLEARING RIGHTS-OF-WAY	55-R4		0	2,110,610.13	1,797,133	313,477	14.62	21,442	1.02
357.00 UNDERGROUND CONDUIT	60-R4		0	4,322,860.53	1,844,686	2,478,175	31.52	78,622	1.82

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 AND CALCULATED ANNUAL DEPRECIATION ACCRUAL RATES FOR ELECTRIC PLANT AS OF DECEMBER 31, 2024

ACCOUNT	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF DECEMBER 31, 2024 (5)	DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7) (7)=(100%-(4))X(5)-(6)	COMPOSITE REMAINING LIFE (8)	ANNUAL DEPRECIATION ACCRUALS (9) (9)=(7)/(8)	ANNUAL DEPRECIATION RATE (10) (10)=(9)/(5)
356.00 UNDERGROUND CONDUCTORS AND DEVICES		50-R4	(20)	12,346,787.11	3,958,270	10,857,875	31.41	345,682	2.80
359.00 ROADS AND TRAILS		65-R4	(10)	19,965,710.23	3,263,950	18,695,331	52.77	354,336	1.77
<b>TOTAL TRANSMISSION</b>				<b>1,279,170,370.89</b>	<b>297,894,028</b>	<b>1,373,567,294</b>	<b>41.14</b>	<b>33,433,772</b>	<b>2.61</b>
<b>DISTRIBUTION</b>									
361.00 STRUCTURES AND IMPROVEMENTS		60-R3	(40)	33,064,615.89	9,867,022	37,683,441	43.06	875,138	2.58
362.00 STATION EQUIPMENT		45-R1	(20)	323,608,731.52	79,666,418	308,662,069	34.62	8,915,715	2.76
363.00 ENERGY STORAGE EQUIPMENT		10-S3	0				10.00		10.00**
364.00 POLES, TOWERS AND FIXTURES		35-R1.5	(75)	475,405,746.43	180,542,111	651,417,045	25.70	25,259,548	5.31
365.00 OVERHEAD CONDUCTORS AND DEVICES		60-R1.5	(5)	290,431,971.90	153,457,026	224,104,537	33.13	6,764,309	2.33
366.00 UNDERGROUND CONDUIT		60-R1	(5)	441,958,083.44	36,115,688	367,940,310	47.17	7,800,303	1.76
367.00 UNDERGROUND CONDUCTORS AND DEVICES		30-S2	(15)	742,409,241.49	36,674,003	817,089,625	30.76	26,563,707	3.58
368.00 LINE TRANSFORMERS		30-S3	(20)	995,139,376.49	367,074,001	827,089,251	21.21	38,995,250	3.92
369.00 SERVICES - OVERHEAD		45-R3	(30)	84,774,891.47	66,604,199	43,803,180	22.02	1,980,162	2.34
370.00 SERVICES - UNDERGROUND		45-R3	(30)	152,864,830.52	74,858,129	108,579,688	26.90	4,036,419	2.64
371.00 METERS - ANALOG AND AMR		20-R2	(30)	18,761,082.46	5,346,434	19,042,973	13.90	1,369,988	7.30
370.01 METERS - AMI		15-R2	(30)	115,201,620.18	7,017,790	142,744,316	11.49	12,423,352	10.78
373.00 STREET LIGHTING AND SIGNAL SYSTEMS		10-R2.5	0	7,247,338.08	682,788	6,564,550	9.01	728,585	10.05
373.02 STREET LIGHTING AND SIGNAL SYSTEMS -LS2		27-L1	(10)	388,101,236.25	127,676,497	299,234,862	21.12	14,168,317	3.65
<b>TOTAL DISTRIBUTION</b>				<b>4,089,092,702.37</b>	<b>1,206,536,561</b>	<b>3,873,967,560</b>	<b>25.71</b>	<b>150,863,597</b>	<b>3.68</b>
<b>GENERAL PLANT</b>									
390.00 STRUCTURES AND IMPROVEMENTS		60-R2	(10)	186,199,343.52	51,544,895	153,274,382	48.36	3,169,445	1.70
392.02 LIGHT TRUCKS - ENERGY DELIVERY		11-R1.5	20	32,079,048.02	7,792,221	17,871,018	7.99	2,236,673	6.97
392.03 HEAVY TRUCKS - ENERGY DELIVERY		16-L2	20	76,555,658.88	28,234,266	33,010,261	10.34	3,192,482	4.17
392.12 LIGHT TRUCKS - ENERGY SUPPLY		11-R1.5	20	5,328,560.74	2,181,642	2,081,207	6.89	302,462	5.67
392.13 HEAVY TRUCKS - ENERGY SUPPLY		16-L2	20	1,055,855.27	271,361	573,323	9.01	63,632	6.03
397.25 COMMUNICATION EQUIPMENT- FIBER		25-S2	(5)	44,397,245.19	27,514,234	19,102,874	14.97	1,276,077	2.87
<b>TOTAL GENERAL PLANT</b>				<b>345,615,111.62</b>	<b>117,538,618</b>	<b>225,913,065</b>	<b>22.06</b>	<b>10,240,371</b>	<b>2.96</b>
<b>TOTAL TRANSMISSION, DISTRIBUTION AND GENERAL PLANT</b>				<b>5,713,818,724.88</b>	<b>1,621,969,208</b>	<b>5,475,461,919</b>	<b>28.17</b>	<b>194,337,694</b>	<b>3.40</b>
<b>TOTAL DEPRECIABLE PLANT</b>				<b>12,613,699,532.84</b>	<b>3,542,900,606</b>	<b>10,661,341,313</b>	<b>23.64</b>	<b>458,911,416</b>	<b>3.64</b>
<b>ACCOUNTS NOT STUDIED</b>									
<b>LAND</b>									
310.00 LAND-STEAM PRODUCTION				6,923,628.51	-	-			
340.00 LAND-OTHER PRODUCTION				19,790,332.52	-	-			
340.99 LAND-SOLAR PRODUCTION				174,163,368.97	-	-			
350.00 LAND-TRANSMISSION				17,792,832.76	-	-			
360.00 LAND-DISTRIBUTION				10,119,782.54	-	-			
389.00 LAND-GENERAL				3,286,630.42	-	-			
<b>TOTAL LAND</b>				<b>232,076,475.72</b>					
<b>AMORTIZABLE</b>									
303.15 SOFTWARE - 15 YEAR				566,825,259.60	176,392,257	4,626,591.23			
303.99 INTANGIBLE SOFTWARE SOLAR - 30 YEAR				4,626,591.23	364,237	10,187,110			
312.47 BIG BEND FUEL CLAUSE				10,156,523.81	10,187,110	250,001			
316.47 BIG BEND TOOLS				310,983.11	250,001	1,010,857			
346.87 POLK TOOLS				1,940,358.72	1,010,857	167,815			
346.37 BAYSIDE TOOLS				268,326.20	167,815	8,137,066.22			
391.01 OFFICE FURNITURE AND EQUIPMENT				8,137,066.22	3,857,300	9,054,396			
391.02 COMPUTER EQUIPMENT				15,306,389.49	9,054,396	57,774,807.50			
391.04 MAINFRAME EQUIPMENT				57,774,807.50	25,041,686	3,835			
393.00 STORES EQUIPMENT				26,619.86	3,835	5,568,742.99			
394.00 TOOLS, SHOP AND GARAGE EQUIPMENT				15,668,742.99	6,505,199	4,188,533.43			
394.01 ECR SOLAR CAR PORT				4,188,533.43	2,893,234	2,999,613.02			
395.00 LABORATORY EQUIPMENT				2,999,613.02	1,401,002	44,534,719.17			
397.00 COMMUNICATION EQUIPMENT				44,534,719.17	25,243,317	2,793,456			
398.00 MISCELLANEOUS EQUIPMENT				5,579,193.22	2,793,456	738,244,107.57			
<b>TOTAL AMORTIZABLE</b>				<b>738,244,107.57</b>	<b>265,365,700</b>				
<b>TOTAL ACCOUNTS NOT STUDIED</b>				<b>970,320,583.29</b>	<b>265,365,700</b>				

TAMPA ELECTRIC COMPANY

TABLE 1. SUMMARY OF SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUAL RATES FOR ELECTRIC PLANT AS OF DECEMBER 31, 2024

ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF DECEMBER 31, 2024 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)=(100%-(4))X(5)-(6)	COMPOSITE REMAINING LIFE (8)	ANNUAL DEPRECIATION ACCRUALS (9)=(7)/(8)	ANNUAL DEPRECIATION RATE (10)=(9)/(5)
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TOTAL ELECTRIC PLANT  
13,584,020,116.13  
3,808,265,306

\* CURVE SHOWN IS INTERIM SURVIVOR CURVE. LIFE SPAN METHOD IS USED.  
 \*\* CALCULATED DEPRECIATION RATE TO BE APPLIED TO FUTURE INSTALLED PLANT IN-SERVICE

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**TAMPA ELECTRIC COMPANY  
TABLE 2. COMPARISON OF ANNUAL DEPRECIATION RATES AND ACCRUALS FOR ELECTRIC PLANT AS OF DECEMBER 31, 2024  
BASED ON EXISTING AND PROPOSED DEPRECIATION PARAMETERS**

ACCOUNT	ORIGINAL COST AS OF DECEMBER 31, 2023	EXISTING ESTIMATES				PROPOSED ESTIMATES				ANNUAL DEPRECIATION RATE (%)	ANNUAL DEPRECIATION ACCRUALS	INCREASE/DECREASE (14/15/16/17)
		PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ANNUAL DEPRECIATION RATE (%)	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ANNUAL DEPRECIATION RATE (%)			
<b>STEAM PRODUCTION PLANT</b>												
<b>BIG BEND POWER PLANT</b>												
BIG BEND COMMON												
311.00 STRUCTURES AND IMPROVEMENTS	252,807,167.66	12-2045	VARIOUS *	(2)	8,089,829	75-R1.5 *	(6)	6,365,085	2.52	6,365,085	(1,724,734)	
312.00 BOILER PLANT EQUIPMENT	219,407,886.74	12-2045	VARIOUS *	(5)	43,388,158	40-L0 *	(12)	8,350,207	3.81	8,350,207	(1,734,486)	
313.00 TURBOGENERATOR UNITS	1,152,500.00	12-2045	VARIOUS *	(5)	1,152,500	50-R1.5 *	(4)	1,152,500	2.16	1,152,500	(658,218)	
315.00 MISCELLANEOUS POWER PLANT EQUIPMENT	43,885,892.04	12-2045	VARIOUS *	(5)	10,335,461	50-R1.5 *	(4)	944,080	3.81	944,080	(339,199)	
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	28,457,892.07	12-2045	VARIOUS *	(2)	87,31,104	55-R0.5 *	(1)	533,905	2.02	533,905	(4,160,839)	
TOTAL BIG BEND COMMON	570,853,353.27				21,468,756			17,307,926	3.03	17,307,926		
BIG BEND UNIT 4												
311.00 STRUCTURES AND IMPROVEMENTS	104,628,975.73	12-2045	VARIOUS *	(2)	1,897,951	75-R1.5 *	(5)	3,653,085	3.49	3,653,085	1,695,134	
312.00 BOILER PLANT EQUIPMENT	552,262,971.74	12-2045	VARIOUS *	(5)	18,224,678	40-L0 *	(12)	29,704,405	5.38	29,704,405	11,479,727	
314.00 TURBOGENERATOR UNITS	123,977,661.84	12-2045	VARIOUS *	(6)	3,897,285	45-R1 *	(8)	5,790,047	4.66	5,790,047	1,832,762	
315.00 MISCELLANEOUS POWER PLANT EQUIPMENT	4,683,541.00	12-2045	VARIOUS *	(1)	1,858,181	50-R1.5 *	(4)	2,158,181	1.82	2,158,181	(1,029)	
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	8,246,594.10	12-2045	VARIOUS *	(2)	2,148,475	55-R0.5 *	(1)	1,559,737	1.92	1,559,737	(1,282)	
TOTAL BIG BEND UNIT 4	886,556,674.67				27,157,002			42,024,666	4.74	42,024,666	14,867,863	
TOTAL BIG BEND POWER PLANT	1,457,509,976.99				48,625,759			59,332,592	4.07	59,332,592	10,707,033	
TOTAL STEAM PRODUCTION PLANT	1,457,509,976.99				48,625,759			59,332,592	4.07	59,332,592	10,707,033	
<b>OTHER PRODUCTION</b>												
<b>BIG BEND POWER PLANT</b>												
BIG BEND UNIT 1												
341.00 STRUCTURES AND IMPROVEMENTS	2,200,548.98	12-2057	VARIOUS *	0	66,426	50-R3 *	(10)	78,624	3.43	78,624	12,188	
342.00 FUEL HOLDERS	1,152,500.00	12-2057	VARIOUS *	0	1,152,500	50-R3 *	(10)	1,152,500	3.43	1,152,500	3,389,100	
343.00 PRIME MOVERS	469,001,278.17	12-2057	VARIOUS *	0	13,811,039	50-O1 *	(4)	18,700,144	3.64	18,700,144	3,488,100	
345.00 ACCESSORY ELECTRIC EQUIPMENT	546,961,113	12-2057	VARIOUS *	0	15,862	56-S1 *	(3)	15,995	2.92	15,995	133	
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	306,525.93	12-2057	VARIOUS *	0	8,947	35-L2 *	(3)	6,195	2.66	6,195	(2,752)	
TOTAL BIG BEND UNIT 1	465,536,724.39				13,500,605			16,678,216	3.63	16,678,216	3,377,611	
BIG BEND UNIT 4												
341.00 STRUCTURES AND IMPROVEMENTS	3,311,083.00	12-2049	VARIOUS *	(2)	119,189	50-R3 *	(10)	112,025	3.38	112,025	(7,174)	
342.00 FUEL HOLDERS	5,596,200.86	12-2049	VARIOUS *	(5)	445,501	50-R0.5 *	(3)	249,206	4.45	249,206	103,705	
343.00 PRIME MOVERS	1,152,500.00	12-2049	VARIOUS *	(5)	1,152,500	50-R1 *	(4)	1,152,500	2.42	1,152,500	(8,029)	
345.00 ACCESSORY ELECTRIC EQUIPMENT	15,296,904.40	12-2049	VARIOUS *	(2)	427,182	50-S1 *	(4)	386,157	2.42	386,157	(46,029)	
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	510,864.71	12-2049	VARIOUS *	(2)	14,809	35-L2 *	(3)	15,965	3.13	15,965	1,159	
TOTAL BIG BEND UNIT 4	48,237,541.37				1,437,147			1,386,160	2.88	1,386,160	(48,987)	
BIG BEND UNIT 5												
341.00 STRUCTURES AND IMPROVEMENTS	-	12-2057	VARIOUS *	0	-	50-R3 *	(10)	-	2.20**	-	-	
342.00 FUEL HOLDERS	506,226.31	12-2057	VARIOUS *	0	14,681	50-R0.5 *	(3)	19,124	3.78	19,124	4,443	
343.00 PRIME MOVERS	176,676,691.06	12-2057	VARIOUS *	0	5,123,682	50-O1 *	(4)	6,190,877	3.50	6,190,877	1,097,195	
345.00 ACCESSORY ELECTRIC EQUIPMENT	-	12-2057	VARIOUS *	0	-	56-S1 *	(4)	-	2.94**	-	-	
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	-	12-2057	VARIOUS *	0	-	35-L2 *	(3)	-	3.50	-	-	
TOTAL BIG BEND UNIT 5	177,184,917.37				5,138,363			6,210,001	3.50	6,210,001	1,071,638	
BIG BEND UNIT 6												
341.00 STRUCTURES AND IMPROVEMENTS	-	12-2057	VARIOUS *	0	-	50-R3 *	(10)	-	2.20**	-	-	
342.00 FUEL HOLDERS	528,137.88	12-2057	VARIOUS *	0	15,316	50-R0.5 *	(3)	19,303	3.65	19,303	3,987	
343.00 PRIME MOVERS	175,430,956.71	12-2057	VARIOUS *	0	5,087,486	50-O1 *	(4)	6,143,998	3.50	6,143,998	1,098,512	
345.00 ACCESSORY ELECTRIC EQUIPMENT	-	12-2057	VARIOUS *	0	-	56-S1 *	(4)	-	1.89**	-	-	
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	-	12-2057	VARIOUS *	0	-	35-L2 *	(3)	-	2.94**	-	-	
TOTAL BIG BEND UNIT 6	175,958,704.59				5,102,602			6,163,501	3.50	6,163,501	1,092,492	
TOTAL BIG BEND POWER STATION	866,919,267.65				25,178,917			30,641,678	3.53	30,641,678	5,462,761	
<b>POLK POWER STATION</b>												
POLK COMMON												
341.00 STRUCTURES AND IMPROVEMENTS	192,917,189.90	12-2047	VARIOUS *	(2)	5,880,433	50-R3 *	(10)	5,754,283	2.88	5,754,283	(26,140)	
342.00 FUEL HOLDERS	12,705,608.13	12-2047	VARIOUS *	(5)	381,168	50-R0.5 *	(3)	403,971	3.18	403,971	22,803	
343.00 PRIME MOVERS	13,916,023.17	12-2047	VARIOUS *	(7)	500,977	8-L0 *	(3)	520,458	2.81	520,458	21,461	
343.10 PRIME MOVERS - CONTRACTUAL SERVICE AGREEMENTS	-	12-2047	VARIOUS *	(7)	-	8-L0 *	(3)	-	7.63**	-	-	
345.00 ACCESSORY ELECTRIC EQUIPMENT	14,519,008.44	12-2047	VARIOUS *	(5)	822,684	56-S1 *	(4)	413,046	2.84	413,046	(108,638)	
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	1,299,507.78	12-2047	VARIOUS *	(2)	7,457,794	35-L2 *	(3)	59,857	3.67	59,857	(11,675)	
TOTAL POLK COMMON	235,371,374.22				7,457,794			7,156,625	4.04	7,156,625	(296,169)	
POLK UNIT 1 GAS/FIRED												
341.00 STRUCTURES AND IMPROVEMENTS	53,047,916.23	12-2036	VARIOUS *	(2)	1,822,773	50-R3 *	(10)	2,600,784	4.90	2,600,784	638,011	
342.00 FUEL HOLDERS	248,976,995.69	12-2036	VARIOUS *	(5)	10,208,097	50-R0.5 *	(3)	9,277,733	3.73	9,277,733	(930,324)	
343.00 PRIME MOVERS	14,868,276.55	12-2036	VARIOUS *	(4)	6,884,423	8-L0 *	(3)	6,662,460	3.18	6,662,460	(21,910)	
343.10 PRIME MOVERS - CONTRACTUAL SERVICE AGREEMENTS	15,096,276.73	12-2036	VARIOUS *	(4)	884,423	8-L0 *	(3)	1,079,187	7.15	1,079,187	384,755	
345.00 ACCESSORY ELECTRIC EQUIPMENT	60,548,846.73	12-2036	VARIOUS *	(5)	1,868,112	56-S1 *	(4)	1,535,629	2.58	1,535,629	(482,483)	
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	63,191,791.99	12-2036	VARIOUS *	(2)	265,305	35-L2 *	(3)	333,396	5.24	333,396	68,091	
TOTAL POLK UNIT 1 GAS/FIRED	532,636,072.78				21,966,539			20,791,632	3.90	20,791,632	(1,174,907)	



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**TAMPA ELECTRIC COMPANY  
TABLE 2. COMPARISON OF ANNUAL DEPRECIATION RATES AND ACCRUALS FOR ELECTRIC PLANT AS OF DECEMBER 31, 2024  
BASED ON EXISTING AND PROPOSED DEPRECIATION PARAMETERS**

ACCOUNT	ORIGINAL COST AS OF DECEMBER 31, 2023	BOOK DEPRECIATION RESERVE	PROBABLE RETIREMENT DATE	EXISTING ESTIMATES			PROPOSED ESTIMATES			ANNUAL DEPRECIATION RATE (%)	ANNUAL DEPRECIATION ACCRUALS	INCREASE/DECREASE (14741547)
				SURVIVOR CURVE	NET SALVAGE PERCENT	ANNUAL DEPRECIATION ACCRUALS	SURVIVOR CURVE	NET SALVAGE PERCENT	ANNUAL DEPRECIATION ACCRUALS			
<b>POLK UNIT 2</b>												
341.00 STRUCTURES AND IMPROVEMENTS	2,342,155.29	1,331,857	12-2040	VARIOUS *	(2)	60,696	12-2052	50-R3 *	(10)	52,846	(8,050)	
342.00 FUEL HOLDERS	15,478.75	1,547,875	12-2040	VARIOUS *	(2)	15,479	12-2052	50-R3 *	(10)	15,479	(8,050)	
343.00 PRIME MOVERS	28,924,176.00	9,221,140	12-2040	VARIOUS *	(7)	1,419,735	12-2052	50-R3 *	(4)	884,045	(528,690)	
343.10 PRIME MOVERS - CONTRACTUAL SERVICE AGREEMENTS	7,086,119.44	1,558,312	12-2040	VARIOUS *	(5)	347,318	12-2052	84-0 *	39	518,844	732	
345.00 ACCESSORY ELECTRIC EQUIPMENT	19,207,796.38	11,226,500	12-2040	VARIOUS *	(5)	653,065	12-2052	58-S1 *	(4)	370,589	(172,476)	
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	175,209.91	139,897	12-2040	VARIOUS *	(2)	2,945	12-2052	35-L2 *	(3)	2,804	(141)	
<b>TOTAL POLK UNIT 2</b>	<b>60,191,028.46</b>	<b>24,168,919</b>				<b>2,863,697</b>				<b>1,971,725</b>	<b>(673,369)</b>	
<b>POLK UNIT 3</b>												
341.00 STRUCTURES AND IMPROVEMENTS	10,706,676.69	6,000,980	12-2042	VARIOUS *	(2)	278,426	12-2052	50-R3 *	(10)	243,411	(35,015)	
342.00 FUEL HOLDERS	15,478.75	1,547,875	12-2040	VARIOUS *	(2)	15,479	12-2052	50-R3 *	(10)	15,479	(8,050)	
343.00 PRIME MOVERS	32,346,820.23	21,819,330	12-2042	VARIOUS *	(7)	1,469,585	12-2052	50-R3 *	(4)	929,556	(540,029)	
343.10 PRIME MOVERS - CONTRACTUAL SERVICE AGREEMENTS	6,150,760.39	1,613,284	12-2042	VARIOUS *	(7)	221,427	12-2052	84-0 *	39	357,045	135,618	
345.00 ACCESSORY ELECTRIC EQUIPMENT	9,125,740.63	5,945,160	12-2042	VARIOUS *	(5)	346,778	12-2052	58-S1 *	(4)	151,781	(194,997)	
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	435,910.42	293,897	12-2042	VARIOUS *	(2)	9,524	12-2052	35-L2 *	(3)	10,550	1,026	
<b>TOTAL POLK UNIT 3</b>	<b>60,162,907.06</b>	<b>36,307,655</b>				<b>2,065,615</b>				<b>1,317,106</b>	<b>(754,309)</b>	
<b>POLK UNIT 4</b>												
341.00 STRUCTURES AND IMPROVEMENTS	5,818,940.91	2,412,947	12-2047	VARIOUS *	(2)	157,109	12-2052	50-R3 *	(10)	159,639	2,74	
342.00 FUEL HOLDERS	2,398,198.87	2,398,199	12-2047	VARIOUS *	(5)	66,338	12-2052	50-R0.5 *	(3)	92,039	388	
343.00 PRIME MOVERS	14,846,800.00	7,423,400	12-2047	VARIOUS *	(7)	1,166,387	12-2052	84-0 *	39	1,046,610	(119,777)	
343.10 PRIME MOVERS - CONTRACTUAL SERVICE AGREEMENTS	6,686,200.11	1,033,396	12-2047	VARIOUS *	(7)	314,348	12-2052	84-0 *	39	506,588	760	
345.00 ACCESSORY ELECTRIC EQUIPMENT	5,896,747.43	3,437,915	12-2047	VARIOUS *	(5)	198,669	12-2052	58-S1 *	(4)	97,706	(100,963)	
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	42,169,865.43	14,622,728	12-2047	VARIOUS *	(2)	1,668,629	12-2052	35-L2 *	(3)	1,509,697	(168,933)	
<b>TOTAL POLK UNIT 4</b>						<b>4.00</b>				<b>2.94**</b>	<b>(1.06)**</b>	
<b>POLK UNIT 5</b>												
341.00 STRUCTURES AND IMPROVEMENTS	5,746,794.52	2,423,788	12-2047	VARIOUS *	(2)	153,217	12-2052	50-R3 *	(10)	156,245	2,74	
342.00 FUEL HOLDERS	2,759,851.05	2,759,851	12-2047	VARIOUS *	(5)	66,338	12-2052	50-R0.5 *	(3)	92,039	388	
343.00 PRIME MOVERS	14,846,800.00	7,423,400	12-2047	VARIOUS *	(7)	1,166,387	12-2052	84-0 *	39	1,046,610	(119,777)	
343.10 PRIME MOVERS - CONTRACTUAL SERVICE AGREEMENTS	5,386,611.60	833,354	12-2047	VARIOUS *	(7)	269,031	12-2052	84-0 *	39	427,621	785	
345.00 ACCESSORY ELECTRIC EQUIPMENT	5,471,617.10	3,427,254	12-2047	VARIOUS *	(5)	142,262	12-2052	58-S1 *	(4)	93,367	(48,889)	
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	-	-	12-2047	VARIOUS *	(2)	-	12-2052	35-L2 *	(3)	-	2.94**	
<b>TOTAL POLK UNIT 5</b>	<b>39,205,602.29</b>	<b>13,688,294</b>				<b>1,660,767</b>				<b>1,389,968</b>	<b>(270,793)</b>	
<b>POLK UNIT 6</b>												
341.00 STRUCTURES AND IMPROVEMENTS	13,374,554.05	4,266,582	12-2052	VARIOUS *	(2)	347,738	12-2052	50-R3 *	(10)	391,802	44,064	
342.00 FUEL HOLDERS	216,767,618.15	451,188,089	12-2052	VARIOUS *	(5)	6,802,879	12-2052	50-R0.5 *	(3)	7,313,112	5,045	
343.00 PRIME MOVERS	226,970,800.17	4,795,256	12-2052	VARIOUS *	(7)	7,032,997	12-2052	84-0 *	39	7,305,442	2,74	
343.10 PRIME MOVERS - CONTRACTUAL SERVICE AGREEMENTS	5,386,611.60	833,354	12-2047	VARIOUS *	(7)	269,031	12-2052	84-0 *	39	427,621	785	
345.00 ACCESSORY ELECTRIC EQUIPMENT	5,471,617.10	3,427,254	12-2047	VARIOUS *	(5)	142,262	12-2052	58-S1 *	(4)	93,367	(48,889)	
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	-	-	12-2047	VARIOUS *	(2)	-	12-2052	35-L2 *	(3)	-	2.94**	
<b>TOTAL POLK UNIT 6</b>	<b>473,486,273.22</b>	<b>107,778,150</b>				<b>14,438,027</b>				<b>16,172,746</b>	<b>1,734,725</b>	
<b>TOTAL POLK POWER STATION</b>	<b>1,443,168,694.25</b>	<b>590,294,597</b>				<b>51,871,035</b>				<b>50,203,493</b>	<b>(1,667,542)</b>	
<b>BAYSIDE POWER STATION</b>												
<b>BAYSIDE COMMON</b>												
341.00 STRUCTURES AND IMPROVEMENTS	10,7128,093.80	27,808,472	12-2049	VARIOUS *	(2)	3,642,355	12-2049	50-R3 *	(10)	3,962,695	320,340	
342.00 FUEL HOLDERS	45,562,572.39	3,913,589	12-2049	VARIOUS *	(5)	1,366,877	12-2049	50-R0.5 *	(3)	1,942,025	4,26	
343.00 PRIME MOVERS	24,838,204.60	14,569,516	12-2049	VARIOUS *	(7)	1,586,108	12-2049	84-0 *	39	1,456,819	(129,289)	
343.10 PRIME MOVERS - CONTRACTUAL SERVICE AGREEMENTS	29,486,322.86	4,785,880	12-2049	VARIOUS *	(7)	1,886,108	12-2049	84-0 *	39	2,131,298	545,189	
345.00 ACCESSORY ELECTRIC EQUIPMENT	11,305,633.26	14,550,248	12-2049	VARIOUS *	(5)	972,389	12-2049	58-S1 *	(4)	723,770	(248,619)	
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	253,335,677.97	65,652,757	12-2049	VARIOUS *	(2)	452,145	12-2049	35-L2 *	(3)	369,864	(83,281)	
<b>TOTAL BAYSIDE COMMON</b>	<b>1,443,168,694.25</b>	<b>107,778,150</b>				<b>9,726,787</b>				<b>10,273,847</b>	<b>547,060</b>	
<b>BAYSIDE UNIT 1</b>												
341.00 STRUCTURES AND IMPROVEMENTS	2,1251,286.23	9,610,255	12-2038	VARIOUS *	(2)	765,046	12-2038	50-R3 *	(10)	1,040,526	275,480	
342.00 FUEL HOLDERS	9,221,218.74	38,522,972	12-2038	VARIOUS *	(5)	3,888,448	12-2038	50-R0.5 *	(3)	4,339,322	4,71	
343.00 PRIME MOVERS	24,838,204.60	14,569,516	12-2038	VARIOUS *	(7)	1,586,108	12-2038	84-0 *	39	1,456,819	(129,289)	
343.10 PRIME MOVERS - CONTRACTUAL SERVICE AGREEMENTS	5,601,112.51	13,584,111	12-2038	VARIOUS *	(7)	3,148,678	12-2038	84-0 *	39	4,320,554	13,000	
345.00 ACCESSORY ELECTRIC EQUIPMENT	39,486,425.97	23,489,843	12-2038	VARIOUS *	(5)	1,618,123	12-2038	58-S1 *	(4)	1,325,924	(336,199)	
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	1,175,705.21	673,431	12-2038	VARIOUS *	(2)	37,629	12-2038	35-L2 *	(3)	50,474	32,769	
<b>TOTAL BAYSIDE UNIT 1</b>	<b>41,1406,867.86</b>	<b>160,283,296</b>				<b>21,864,677</b>				<b>20,048,844</b>	<b>(1,755,833)</b>	
<b>BAYSIDE UNIT 2</b>												
341.00 STRUCTURES AND IMPROVEMENTS	27,131,136.17	14,552,665	12-2038	VARIOUS *	(2)	949,590	12-2038	50-R3 *	(10)	1,151,475	201,885	
342.00 FUEL HOLDERS	44,247,135.01	42,388,039	12-2038	VARIOUS *	(5)	5,573,388	12-2038	50-R0.5 *	(3)	7,886,535	5,60	
343.00 PRIME MOVERS	252,935,406.69	113,313,487	12-2038	VARIOUS *	(7)	15,892,243	12-2038	84-0 *	39	14,629,147	(1,266,096)	
343.10 PRIME MOVERS - CONTRACTUAL SERVICE AGREEMENTS	6,686,200.11	1,033,396	12-2047	VARIOUS *	(7)	314,348	12-2052	84-0 *	39	506,588	760	
345.00 ACCESSORY ELECTRIC EQUIPMENT	45,204,445.97	25,620,125	12-2038	VARIOUS *	(5)	1,853,382	12-2038	58-S1 *	(4)	1,618,192	(235,190)	
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	1,456,592.35	853,789	12-2038	VARIOUS *	(2)	48,035	12-2038	35-L2 *	(3)	60,212	12,177	
<b>TOTAL BAYSIDE UNIT 2</b>	<b>540,975,370.43</b>	<b>272,818,619</b>				<b>28,538,989</b>				<b>28,354,586</b>	<b>(184,403)</b>	
<b>BAYSIDE UNIT 3</b>												
341.00 STRUCTURES AND IMPROVEMENTS	656,349.29	75,171	12-2049	VARIOUS *	(2)	22,972	12-2049	50-R3 *	(10)	27,844	4,872	
342.00 FUEL HOLDERS	3,940,542.62	1,279,927	12-2049	VARIOUS *	(5)	126,097	12-2049	50-R0.5 *	(3)	127,294	3,23	
343.00 PRIME MOVERS	15,871,413.40	9,341,596	12-2049	VARIOUS *	(7)	482,014	12-2049	84-0 *	39	336,212	(145,802)	
343.10 PRIME MOVERS - CONTRACTUAL SERVICE AGREEMENTS	22,663.27	7,147	12-2049	VARIOUS *	(7)	712	12-2049	84-0 *	39	1,146	436	

**TAMPA ELECTRIC COMPANY  
2023 DEPRECIATION AND  
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EXHIBIT 2  
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**TAMPA ELECTRIC COMPANY  
TABLE 2. COMPARISON OF ANNUAL DEPRECIATION RATES AND ACCRUALS FOR ELECTRIC PLANT AS OF DECEMBER 31, 2024  
BASED ON EXISTING AND PROPOSED DEPRECIATION PARAMETERS**

ACCOUNT	ORIGINAL COST AS OF DECEMBER 31, 2023	BOOK DEPRECIATION RESERVE	PROBABLE RETIREMENT DATE	EXISTING ESTIMATES			PROPOSED ESTIMATES			ANNUAL DEPRECIATION RATE (%)	ANNUAL DEPRECIATION ACCRUALS (\$)	INCREASE/DECREASE (\$)		
				SURVIVOR CURVE	NET SALVAGE PERCENT	ANNUAL DEPRECIATION RATE (%)	SURVIVOR CURVE	NET SALVAGE PERCENT	ANNUAL DEPRECIATION RATE (%)					
345.00 ACCESSORY ELECTRIC EQUIPMENT	14,153,816.05	6,496,955	12-2049	VARIOUS *	(5)	3.82	153	2.70	12-2049	56-S1 *	(4)	363,528	2.57	(18,625)
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	904,611	487	12-2049	VARIOUS *	(2)	3.40	31	3.40	12-2049	35-L2 *	(3)	866,052	2.87	(167,367)
TOTAL BAYSIDE UNIT 3	34,646,967.24	7,720,165				1,023,979	2.96							
BAYSIDE UNIT 4														
341.00 STRUCTURES AND IMPROVEMENTS	242,333.96	(73,139)	12-2049	VARIOUS *	(2)	12,359	123	5.10	12-2049	50-R3 *	(10)	14,661	6.05	2,302
342.00 FUEL HOLDERS	2,279,059.85	634,227	12-2049	VARIOUS *	(5)	1,418,335	142	3.20	12-2049	50-R0.5 *	(3)	94,839	2.81	(13,076)
343.00 PRIME MOVERS - CONTRACTUAL SERVICE AGREEMENTS	15,362,583.55	9,583,523	12-2049	VARIOUS *	(7)	1,503,219	150	2.70	12-2049	81-O *	(4)	32,814	2.85	(183,130)
343.10 PRIME MOVERS - CONTRACTUAL SERVICE AGREEMENTS	42,590.23	13,833	12-2049	VARIOUS *	(7)	1,136	11	3.20	12-2049	81-O *	(3)	2,177	5.11	(814)
345.00 ACCESSORY ELECTRIC EQUIPMENT	4,166,969.00	2,059,329	12-2049	VARIOUS *	(5)	116,732	2,80	2.80	12-2049	56-S1 *	(4)	10,265	2.43	(15,467)
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	904,611	487	12-2049	VARIOUS *	(2)	31	31	3.40	12-2049	35-L2 *	(3)	866,052	2.87	(167,367)
TOTAL BAYSIDE UNIT 4	23,677,629.00	13,076,608				745,627	3.15							
BAYSIDE UNIT 5														
341.00 STRUCTURES AND IMPROVEMENTS	793,114.26	(27,676)	12-2049	VARIOUS *	(2)	34,897	349	4.40	12-2049	50-R3 *	(10)	38,532	4.86	3,635
342.00 FUEL HOLDERS	2,279,059.85	634,227	12-2049	VARIOUS *	(5)	1,418,335	142	3.20	12-2049	50-R0.5 *	(3)	94,839	2.81	(13,076)
343.00 PRIME MOVERS - CONTRACTUAL SERVICE AGREEMENTS	15,362,583.55	9,583,523	12-2049	VARIOUS *	(7)	1,503,219	150	2.70	12-2049	81-O *	(4)	32,814	2.85	(183,130)
343.10 PRIME MOVERS - CONTRACTUAL SERVICE AGREEMENTS	3,746,423.62	2,152,182	12-2049	VARIOUS *	(7)	1,136	11	3.40	12-2049	81-O *	(3)	2,177	5.11	(814)
345.00 ACCESSORY ELECTRIC EQUIPMENT	10,366,138.19	6,686,976	12-2049	VARIOUS *	(5)	280,426	2,80	2.80	12-2049	56-S1 *	(4)	182,915	1.76	(97,511)
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	904,611	487	12-2049	VARIOUS *	(2)	31	31	3.40	12-2049	35-L2 *	(3)	866,052	2.87	(167,367)
TOTAL BAYSIDE UNIT 5	32,374,469.90	17,920,483				1,051,647	3.19							
BAYSIDE UNIT 6														
341.00 STRUCTURES AND IMPROVEMENTS	2,656,231.54	695,088	12-2049	VARIOUS *	(2)	82,343	823	3.10	12-2049	50-R3 *	(10)	96,189	3.62	13,846
342.00 FUEL HOLDERS	1,546,429.90	640,223	12-2049	VARIOUS *	(5)	1,418,335	142	3.20	12-2049	50-R0.5 *	(3)	94,839	2.81	(13,076)
343.00 PRIME MOVERS - CONTRACTUAL SERVICE AGREEMENTS	17,513,816.55	11,503,219	12-2049	VARIOUS *	(7)	1,503,219	150	2.70	12-2049	81-O *	(4)	32,814	2.85	(183,130)
343.10 PRIME MOVERS - CONTRACTUAL SERVICE AGREEMENTS	11,961,555	7,310	12-2049	VARIOUS *	(7)	472,533	4,73	2.70	12-2049	81-O *	(3)	7,700	4.80	(197,303)
345.00 ACCESSORY ELECTRIC EQUIPMENT	14,326,607.55	7,178,379	12-2049	VARIOUS *	(5)	401,145	2,80	2.80	12-2049	56-S1 *	(4)	344,701	2.41	(66,444)
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	11,736,449	5,890	12-2049	VARIOUS *	(2)	258	258	2.80	12-2049	35-L2 *	(3)	384	3.10	106
TOTAL BAYSIDE UNIT 6	36,094,654.64	20,027,505				1,074,092	2.87							
TOTAL BAYSIDE POWER STATION	1,332,418,710.04	527,021,142				63,885,780	4.78							
TOTAL OTHER PRODUCTION PLANT	3,644,656,691.94	1,188,737,602				140,835,732	3.87							
SOLAR SITES														
341.00 STRUCTURES AND IMPROVEMENTS	389,630,578.95	51,744,519	12-2049	36-SQ	0	11,299,267	2,90	2.90	12-2055	50-R3 *	(10)	13,126,887	3.37	1,827,600
343.00 PRIME MOVERS	1,110,482,449.90	97,011,381	12-2049	36-SQ	0	32,203,991	2,80	2.80	12-2055	50-R0.5 *	(3)	10,713,107	3.39	5,415,574
345.00 ACCESSORY ELECTRIC EQUIPMENT	287,296,627.97	357,933,835	12-2049	36-SQ	0	7,751,660	2,80	2.80	12-2055	50-O1 *	(4)	9,029,438	3.38	1,277,778
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	1,796,925,562.20	189,176,239	12-2049	10-S3	0	54,200,326	2,90	2.90	12-2055	10-S3	0	62,917,725	3.60	8,694,336
TOTAL SOLAR SITES														
DC MICRO GRID														
341.00 STRUCTURES AND IMPROVEMENTS	629,494.74	56,025	12-2049	30-SQ	0	30,652	3,33	3.33	12-2055	30-S3	0	31,603	3.33**	71
342.00 FUEL HOLDERS	-	-	12-2049	30-SQ	0	-	-	-	12-2055	30-S3	0	-	-	-
345.00 ACCESSORY ELECTRIC EQUIPMENT	9,134.50	1,773	12-2049	10-S3	0	913	10,00	10.00	12-2055	10-S3	0	980	10.73	67
TOTAL DC MICRO GRID	936,629.24	57,798				31,865	2.90							
MACDILL AIR FORCE BASE														
341.00 STRUCTURES AND IMPROVEMENTS	-	-	12-2055	n/a	n/a	-	n/a	n/a	12-2055	50-R3 *	(10)	-	2.20**	-
343.00 FUEL HOLDERS	-	-	12-2055	n/a	n/a	-	n/a	n/a	12-2055	50-R0.5 *	(3)	-	2.06**	-
345.00 ACCESSORY ELECTRIC EQUIPMENT	-	-	12-2055	n/a	n/a	-	n/a	n/a	12-2055	50-O1 *	(4)	-	2.08**	-
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	-	-	12-2055	n/a	n/a	-	n/a	n/a	12-2055	35-L2 *	(3)	-	2.94**	-
TOTAL MACDILL AIR FORCE BASE	-	-				-	n/a	n/a	12-2055	10-S3 *	0	-	10.00**	-
TOTAL PRODUCTION PLANT	6,898,866,807.96	1,920,931,936				243,799,685	3.90							
TRANSMISSION														
350.01 LAND RIGHTS	12,162,254.09	5,088,906	12-2049	75-S4	0	158,109	1,30	1.30	12-2055	75-S4	(10)	187,802	1.54	29,893
350.02 STRUCTURES AND IMPROVEMENTS	76,177,081.30	16,095,642	12-2049	60-R3	(5)	1,371,187	10,00	10.00	12-2055	60-R3	(5)	1,650,724	2.17	270,537
353.00 STATION EQUIPMENT	454,634,881.29	97,479,649	12-2049	45-S0	(15)	10,911,237	2,40	2.40	12-2055	45-S0	(15)	10,713,107	2.36	1,981,330
354.00 TOWERS AND FIXTURES	5,092,060.55	5,281,270	12-2049	56-R5	(40)	14,139,737	2,80	2.80	12-2055	56-R5	(40)	14,418,875	2.85	276,138
355.00 POLES AND FIXTURES	94,990,597.19	132,990,187	12-2049	50-R2	(40)	5,431,917	2,80	2.80	12-2055	50-R1	(50)	5,000,738	2.89	(411,179)
356.00 OVERHEAD CONDUCTORS AND DEVICES	197,406,417	301,197,135	12-2049	50-R2	(40)	5,431,917	2,80	2.80	12-2055	50-R2	(40)	5,000,738	2.89	(411,179)
357.00 UNDERGROUND CONDUCTORS AND DEVICES	4,322,860.53	1,844,688	12-2049	60-R5	0	734,889	1,70	1.70	12-2055	60-R4	(20)	78,622	1.82	5,133
358.00 UNDERGROUND CONDUIT	12,346,787.11	3,958,270	12-2049	60-R5	0	333,363	2,70	2.70	12-2055	60-R4	(20)	345,682	2.80	12,319
359.00 ROADS AND TRAILS	19,995,710.23	3,953,950	12-2049	65-SQ	0	319,455	1,60	1.60	12-2055	65-R4	(20)	354,336	1.77	34,885
TOTAL TRANSMISSION	1,278,710,310.89	297,849,028				32,974,336	2.97							
DISTRIBUTION														
361.00 STRUCTURES AND IMPROVEMENTS	33,864,616.89	9,867,022	12-2049	60-R3	(5)	611,363	1,80	1.80	12-2055	60-R3	(40)	875,138	2.58	263,775
362.00 STATION EQUIPMENT	79,688,171.52	7,968,418	12-2049	45-R1	(10)	8,090,216	2,90	2.90	12-2055	45-R1	(20)	8,915,715	2.76	825,497
363.00 TOWERS AND FIXTURES	475,405,746.43	180,242,111	12-2049	40-R3	(50)	17,600,013	3,20	3.20	12-2055	36-R2.5	(75)	25,259,548	5.31	7,668,535
365.00 OVERHEAD CONDUCTORS AND DEVICES	200,431,971.90	153,457,026	12-2049	46-R1	(20)	6,389,503	3,70	3.70	12-2055	35-R1.5	(30)	6,764,389	2.33	374,866
366.00 UNDERGROUND CONDUCTORS AND DEVICES	441,958,093.44	96,115,688	12-2049	60-R3	(5)	7,813,288	1,70	1.70	12-2055	60-R4	(20)	7,800,303	1.76	287,015
367.00 UNDERGROUND CONDUIT	742,418,241.49	36,971,003	12-2049	45-R1.5	(5)	17,054,513	2,30	2.30	12-2055	35-R1.5	(15)	26,357,707	3.58	9,488,284

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 TABLE 2. COMPARISON OF ANNUAL DEPRECIATION RATES AND ACCRUALS FOR ELECTRIC PLANT AS OF DECEMBER 31, 2024  
 BASED ON EXISTING AND PROPOSED DEPRECIATION PARAMETERS

ACCOUNT	ORIGINAL COST AS OF DECEMBER 31, 2023	BOOK DEPRECIATION RESERVE	EXISTING ESTIMATES					PROPOSED ESTIMATES					INCREASE/ DECREASE (14)-(15)-(17)
			PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ANNUAL DEPRECIATION ACC'RUALS	ANNUAL DEPRECIATION RATE	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ANNUAL DEPRECIATION ACC'RUALS	ANNUAL DEPRECIATION RATE	
398.00 LINE TRANSFORMERS	985,138,376.49	367,078,001		30-S5	(20)	44,781,272	4.50	30-S2	(20)	38,895,250	3.92	(5,786,022)	
398.00 SERVICES - OVERHEAD	84,774,891.47	66,694,199		45-R3	(30)	1,610,723	1.90	45-R3	(30)	1,986,162	2.34	369,439	
398.00 SERVICES - UNDERGROUND	1,745,850,466.46	745,850,466		45-R3	(30)	1,482,128	0.83	45-R3	(30)	1,482,128	0.83	0	
370.01 METERS - ANALOG AND AMR	18,761,092.46	5,348,434		20-R2	(30)	1,482,128	7.90	20-R2	(30)	1,389,908	7.90	(112,128)	
370.01 METERS - AMI	115,201,620.18	7,017,760		15-R2	(30)	10,022,541	8.70	15-R2	(30)	12,423,352	10.78	2,400,811	
370.10 EV CHARGERS	7,247,338.08	682,788		10-SQ	0	724,734	10.00	10-R2.5	0	728,585	10.05	3,851	
370.00 STREET LIGHTING AND SIGNAL SYSTEMS	388,101,236.25	127,676,497		30-L1	(10)	10,868,835	2.80	27-L1	(10)	14,198,317	3.65	3,301,482	
370.00 STREET LIGHTING AND SIGNAL SYSTEMS - LS2	1,265,522,522.37	1,265,522,522		30-L1	(10)	130,812,198	3.20	27-L1	(10)	140,653,557	3.68	14,841,359	
<b>TOTAL DISTRIBUTION</b>	<b>4,983,092,702.37</b>	<b>1,265,522,522</b>				<b>130,812,198</b>	<b>3.20</b>			<b>140,653,557</b>	<b>3.68</b>	<b>14,841,359</b>	
<b>GENERAL PLANT</b>													
392.00 LIGHT POLES AND IMPROVEMENTS	168,195,818.52	51,544,885		60-R2	(10)	2,868,790	1.60	60-R2	(10)	3,159,445	1.90	569,654	
392.00 LIGHT TRUCKS - ENERGY DELIVERY	32,075,048.02	7,782,221		10-S4	15	2,805,028	7.20	10-R1.5	20	2,292,673	6.07	(512,355)	
392.03 HEAVY TRUCKS - ENERGY DELIVERY	76,555,658.88	28,234,268		17-S5	10	3,800,894	5.20	16-L2	20	3,192,482	4.17	(708,412)	
392.12 LIGHT TRUCKS - ENERGY SUPPLY	5,328,568.74	2,181,642		12-R3	15	825,042	6.10	11-R1.5	20	302,062	5.67	(2,286)	
392.13 HEAVY TRUCKS - ENERGY SUPPLY	1,058,865.27	271,381		25-S5	10	50,681	4.80	16-L2	20	63,632	6.03	12,951	
392.14 HEAVY TRUCKS - EQUIPMENT - FIBER	1,456,716.62	271,381		25-S4	10	1,184,361	3.80	23-S2	(5)	1,184,361	3.80	0	
<b>TOTAL GENERAL PLANT</b>	<b>345,616,716.92</b>	<b>117,138,168</b>				<b>10,656,657</b>	<b>3.98</b>			<b>10,240,371</b>	<b>2.86</b>	<b>(416,286)</b>	
<b>TOTAL TRANSMISSION, DISTRIBUTION AND GENERAL PLANT</b>	<b>5,713,818,724.89</b>	<b>1,651,969,208</b>				<b>174,833,886</b>	<b>3.05</b>			<b>194,337,694</b>	<b>3.40</b>	<b>19,833,809</b>	
<b>TOTAL DEPRECIABLE PLANT</b>	<b>12,813,698,623.84</b>	<b>3,542,800,606</b>				<b>418,183,570</b>	<b>3.32</b>			<b>468,911,416</b>	<b>3.64</b>	<b>40,727,846</b>	

\* CURVE SHOWN IS INTERIM SURVIVOR CURVE. LIFE SPAN METHOD IS USED.

\*\* CALCULATED DEPRECIATION RATE TO BE APPLIED TO FUTURE INSTALLED PLANT IN-SERVICE

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**TABLE 3. COMPARISON OF THEORETICAL RESERVE AND BOOK RESERVE FOR ELECTRIC PLANT AS OF DECEMBER 31, 2024**

ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2024 (2)	BOOK DEPRECIATION RESERVE (3)	THEORETICAL RESERVE (4)	THEORETICAL RESERVE IMBALANCE (5)=(3)-(4)
<b>STEAM PRODUCTION PLANT</b>				
<b>BIG BEND POWER PLANT</b>				
<i>BIG BEND COMMON</i>				
311.00 STRUCTURES AND IMPROVEMENTS	252,807,167.66	71,630,371	75,263,236	(3,632,865)
312.00 BOILER PLANT EQUIPMENT	219,407,898.74	48,398,158	60,415,468	(12,017,310)
314.00 TURBOGENERATOR UNITS	28,314,959.60	(856,157)	1,902,520	(2,758,677)
315.00 ACCESSORY ELECTRIC EQUIPMENT	43,865,595.04	19,735,461	14,178,247	5,557,214
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	26,457,682.67	11,831,648	6,698,291	5,133,357
<b>TOTAL BIG BEND COMMON</b>	<b>570,853,303.71</b>	<b>150,739,482</b>	<b>158,457,762</b>	<b>(7,718,280)</b>
<i>BIG BEND UNIT 4</i>				
311.00 STRUCTURES AND IMPROVEMENTS	104,628,975.73	54,187,413	68,241,465	(14,054,052)
312.00 BOILER PLANT EQUIPMENT	552,262,971.74	218,119,144	291,252,514	(73,133,370)
314.00 TURBOGENERATOR UNITS	123,977,661.84	52,223,808	65,412,892	(13,189,084)
315.00 ACCESSORY ELECTRIC EQUIPMENT	97,538,411.46	61,793,800	53,375,742	8,418,058
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	8,248,594.10	6,056,093	5,192,026	864,067
<b>TOTAL BIG BEND UNIT 4</b>	<b>866,656,614.87</b>	<b>392,380,258</b>	<b>483,474,639</b>	<b>(91,094,381)</b>
<b>TOTAL BIG BEND POWER PLANT</b>	<b>1,457,509,918.58</b>	<b>543,119,740</b>	<b>641,932,401</b>	<b>(98,812,661)</b>
<b>TOTAL STEAM PRODUCTION PLANT</b>	<b>1,457,509,918.58</b>	<b>543,119,740</b>	<b>641,932,401</b>	<b>(98,812,661)</b>
<b>BIG BEND POWER PLANT</b>				
<i>BIG BEND UNIT 1</i>				
341.00 STRUCTURES AND IMPROVEMENTS	2,290,548.98	1,536,810	1,878,413	(341,603)
342.00 FUEL HOLDERS	3,390,810.17	1,599,040	1,289,352	309,688
343.00 PRIME MOVERS	459,001,278.17	19,610,395	33,132,437	(13,522,042)
345.00 ACCESSORY ELECTRIC EQUIPMENT	546,961.13	95,858	100,350	(4,492)
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	308,525.93	245,094	237,156	7,938
<b>TOTAL BIG BEND UNIT 1</b>	<b>465,538,124.38</b>	<b>23,087,198</b>	<b>36,637,708</b>	<b>(13,550,510)</b>
<i>BIG BEND UNIT 4</i>				
341.00 STRUCTURES AND IMPROVEMENTS	3,311,083.09	1,048,804	1,429,759	(380,955)
342.00 FUEL HOLDERS	5,596,200.86	216,754	645,582	(428,828)
343.00 PRIME MOVERS	23,563,084.18	10,732,429	6,492,766	4,239,663
345.00 ACCESSORY ELECTRIC EQUIPMENT	15,256,508.47	7,575,498	6,173,540	1,401,958
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	510,664.71	252,987	235,563	17,424
<b>TOTAL BIG BEND UNIT 4</b>	<b>48,237,541.31</b>	<b>19,826,472</b>	<b>14,977,210</b>	<b>4,849,262</b>
<i>BIG BEND UNIT 5</i>				
341.00 STRUCTURES AND IMPROVEMENTS	-	-	-	-
342.00 FUEL HOLDERS	506,226.31	(21,322)	14,396	(35,718)
343.00 PRIME MOVERS	176,678,691.06	14,301,530	15,241,328	(939,798)
345.00 ACCESSORY ELECTRIC EQUIPMENT	-	-	-	-
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	-	-	-	-
<b>TOTAL BIG BEND UNIT 5</b>	<b>177,184,917.37</b>	<b>14,280,209</b>	<b>15,255,724</b>	<b>(975,515)</b>
<i>BIG BEND UNIT 6</i>				
341.00 STRUCTURES AND IMPROVEMENTS	-	-	-	-
342.00 FUEL HOLDERS	528,137.88	(3,843)	14,334	(18,177)
343.00 PRIME MOVERS	175,430,566.71	14,231,833	15,129,691	(897,858)
345.00 ACCESSORY ELECTRIC EQUIPMENT	-	-	-	-
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	-	-	-	-
<b>TOTAL BIG BEND UNIT 6</b>	<b>175,958,704.59</b>	<b>14,227,991</b>	<b>15,144,025</b>	<b>(916,034)</b>
<b>TOTAL BIG BEND POWER STATION</b>	<b>866,919,287.65</b>	<b>71,421,868</b>	<b>82,014,667</b>	<b>(10,592,799)</b>
<b>POLK POWER STATION</b>				
<i>POLK COMMON</i>				
341.00 STRUCTURES AND IMPROVEMENTS	192,917,189.90	67,373,353	72,011,441	(4,638,088)
342.00 FUEL HOLDERS	12,705,608.13	3,274,313	2,470,049	804,264
343.00 PRIME MOVERS	13,916,023.17	1,969,286	2,539,500	(570,214)
343.10 PRIME MOVERS - CONTRACTUAL SERVICE AGREEMENTS	-	-	-	-
345.00 ACCESSORY ELECTRIC EQUIPMENT	14,519,008.44	4,521,661	4,028,000	493,661
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	1,259,507.78	68,358	375,237	(306,879)
<b>TOTAL POLK COMMON</b>	<b>235,317,337.42</b>	<b>77,206,969</b>	<b>81,424,227</b>	<b>(4,217,258)</b>
<i>POLK UNIT 1 GASIFIER</i>				
341.00 STRUCTURES AND IMPROVEMENTS	53,047,915.23	28,573,732	36,546,059	(7,972,327)
342.00 FUEL HOLDERS	248,976,995.69	152,814,023	148,994,622	3,819,401
343.00 PRIME MOVERS	148,649,197.45	88,650,997	79,525,732	9,125,265
343.10 PRIME MOVERS - CONTRACTUAL SERVICE AGREEMENTS	15,096,275.70	3,996,254	3,584,901	411,353
345.00 ACCESSORY ELECTRIC EQUIPMENT	60,548,846.73	45,710,331	40,863,474	4,846,857
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	6,316,781.98	3,118,987	3,843,564	(724,577)
<b>TOTAL POLK UNIT 1 GASIFIER</b>	<b>532,636,012.78</b>	<b>322,864,325</b>	<b>313,358,352</b>	<b>9,505,973</b>
<i>POLK UNIT 2</i>				
341.00 STRUCTURES AND IMPROVEMENTS	2,342,155.29	1,331,857	1,166,726	165,131
342.00 FUEL HOLDERS	2,365,638.35	690,923	618,554	72,369
343.00 PRIME MOVERS	28,974,176.09	9,221,430	8,548,396	673,034
343.10 PRIME MOVERS - CONTRACTUAL SERVICE AGREEMENTS	7,088,119.44	1,558,312	1,444,577	113,735
345.00 ACCESSORY ELECTRIC EQUIPMENT	19,207,796.38	11,226,500	8,716,857	2,509,643

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ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2024 (2)	BOOK DEPRECIATION RESERVE (3)	THEORETICAL RESERVE (4)	THEORETICAL RESERVE IMBALANCE (5)=(3)-(4)
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	173,209.91	139,897	100,025	39,872
<b>TOTAL POLK UNIT 2</b>	<b>60,151,095.46</b>	<b>24,168,919</b>	<b>20,595,135</b>	<b>3,573,784</b>
<b>POLK UNIT 3</b>				
341.00 STRUCTURES AND IMPROVEMENTS	10,708,676.69	6,000,960	5,450,159	550,801
342.00 FUEL HOLDERS	1,514,894.73	645,094	505,490	139,604
343.00 PRIME MOVERS	32,249,524.22	21,819,630	12,743,770	9,075,860
343.10 PRIME MOVERS - CONTRACTUAL SERVICE AGREEMENTS	6,150,760.39	1,613,264	942,228	671,036
345.00 ACCESSORY ELECTRIC EQUIPMENT	9,125,740.63	5,945,160	4,344,900	1,600,260
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	432,910.42	283,697	241,168	42,529
<b>TOTAL POLK UNIT 3</b>	<b>60,182,507.08</b>	<b>36,307,805</b>	<b>24,227,715</b>	<b>12,080,090</b>
<b>POLK UNIT 4</b>				
341.00 STRUCTURES AND IMPROVEMENTS	5,818,840.91	2,412,947	2,524,284	(111,337)
342.00 FUEL HOLDERS	2,369,198.87	239,613	703,744	(464,131)
343.00 PRIME MOVERS	21,728,818.11	7,378,258	7,307,004	71,254
343.10 PRIME MOVERS - CONTRACTUAL SERVICE AGREEMENTS	6,688,260.11	1,033,396	1,023,416	9,980
345.00 ACCESSORY ELECTRIC EQUIPMENT	5,586,747.43	3,437,915	2,313,709	1,124,206
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	-	-	-	-
<b>TOTAL POLK UNIT 4</b>	<b>42,189,865.43</b>	<b>14,502,128</b>	<b>13,872,157</b>	<b>629,971</b>
<b>POLK UNIT 5</b>				
341.00 STRUCTURES AND IMPROVEMENTS	5,748,794.52	2,423,788	2,505,897	(82,109)
342.00 FUEL HOLDERS	2,759,831.05	767,540	763,381	4,159
343.00 PRIME MOVERS	19,842,748.02	6,026,359	6,753,109	(726,750)
343.10 PRIME MOVERS - CONTRACTUAL SERVICE AGREEMENTS	5,380,611.60	823,354	922,646	(99,292)
345.00 ACCESSORY ELECTRIC EQUIPMENT	5,471,617.10	3,427,254	2,283,351	1,143,903
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	-	-	-	-
<b>TOTAL POLK UNIT 5</b>	<b>39,203,602.29</b>	<b>13,468,294</b>	<b>13,228,384</b>	<b>239,910</b>
<b>POLK UNIT 6</b>				
341.00 STRUCTURES AND IMPROVEMENTS	13,374,554.05	4,266,582	3,181,620	1,084,962
342.00 FUEL HOLDERS	216,762,618.15	45,118,089	42,545,229	2,572,860
343.00 PRIME MOVERS	226,870,880.17	47,795,255	43,239,355	4,555,900
343.10 PRIME MOVERS - CONTRACTUAL SERVICE AGREEMENTS	-	-	-	-
345.00 ACCESSORY ELECTRIC EQUIPMENT	18,338,595.01	4,565,339	4,221,903	343,436
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	141,626.41	30,886	36,332	(5,446)
<b>TOTAL POLK UNIT 6</b>	<b>475,488,273.79</b>	<b>101,776,150</b>	<b>93,224,439</b>	<b>8,551,711</b>
<b>TOTAL POLK POWER STATION</b>	<b>1,445,168,694.25</b>	<b>590,294,591</b>	<b>559,930,409</b>	<b>30,364,182</b>
<b>BAYSIDE POWER STATION</b>				
<b>BAYSIDE COMMON</b>				
341.00 STRUCTURES AND IMPROVEMENTS	107,128,093.80	27,808,472	41,215,975	(13,407,503)
342.00 FUEL HOLDERS	45,562,572.39	3,913,589	7,552,457	(3,638,868)
343.00 PRIME MOVERS	31,034,701.06	7,585,820	7,199,203	386,617
343.10 PRIME MOVERS - CONTRACTUAL SERVICE AGREEMENTS	28,838,294.60	6,785,680	6,439,842	345,838
345.00 ACCESSORY ELECTRIC EQUIPMENT	29,466,322.86	14,150,248	10,501,908	3,648,340
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	11,303,633.26	5,408,948	5,282,101	126,847
<b>TOTAL BAYSIDE COMMON</b>	<b>253,333,617.97</b>	<b>65,652,757</b>	<b>78,191,486</b>	<b>(12,538,729)</b>
<b>BAYSIDE UNIT 1</b>				
341.00 STRUCTURES AND IMPROVEMENTS	21,251,285.23	9,610,255	14,092,558	(4,482,303)
342.00 FUEL HOLDERS	92,211,218.74	38,522,972	43,132,134	(4,609,162)
343.00 PRIME MOVERS	201,291,115.21	94,122,674	95,027,897	(905,223)
343.10 PRIME MOVERS - CONTRACTUAL SERVICE AGREEMENTS	56,011,117.50	13,964,111	14,098,410	(134,299)
345.00 ACCESSORY ELECTRIC EQUIPMENT	39,466,425.97	23,489,843	22,730,476	759,367
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	1,175,705.21	673,431	766,054	(92,623)
<b>TOTAL BAYSIDE UNIT 1</b>	<b>411,406,867.86</b>	<b>180,383,286</b>	<b>189,847,529</b>	<b>(9,464,243)</b>
<b>BAYSIDE UNIT 2</b>				
341.00 STRUCTURES AND IMPROVEMENTS	27,131,136.17	14,552,665	17,692,181	(3,139,516)
342.00 FUEL HOLDERS	142,497,135.01	42,388,039	54,366,064	(11,978,025)
343.00 PRIME MOVERS	252,939,408.69	113,313,487	125,606,819	(12,293,332)
343.10 PRIME MOVERS - CONTRACTUAL SERVICE AGREEMENTS	71,747,592.34	16,090,514	17,836,167	(1,745,653)
345.00 ACCESSORY ELECTRIC EQUIPMENT	45,204,445.87	25,620,125	26,113,337	(493,212)
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	1,455,592.35	853,789	943,054	(89,265)
<b>TOTAL BAYSIDE UNIT 2</b>	<b>540,975,310.43</b>	<b>212,818,619</b>	<b>242,557,622</b>	<b>(29,739,003)</b>
<b>BAYSIDE UNIT 3</b>				
341.00 STRUCTURES AND IMPROVEMENTS	656,349.29	75,171	275,981	(200,810)
342.00 FUEL HOLDERS	3,940,542.62	1,279,927	1,187,848	92,079
343.00 PRIME MOVERS	15,871,413.40	9,341,596	5,385,014	3,956,582
343.10 PRIME MOVERS - CONTRACTUAL SERVICE AGREEMENTS	22,955.27	7,747	4,466	3,281
345.00 ACCESSORY ELECTRIC EQUIPMENT	14,153,816.05	6,496,955	5,438,005	1,058,950
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	904.61	487	421	66
<b>TOTAL BAYSIDE UNIT 3</b>	<b>34,645,981.24</b>	<b>17,201,883</b>	<b>12,291,735</b>	<b>4,910,148</b>
<b>BAYSIDE UNIT 4</b>				
341.00 STRUCTURES AND IMPROVEMENTS	242,333.96	(73,139)	104,048	(177,187)
342.00 FUEL HOLDERS	3,372,330.65	1,418,335	1,188,681	229,654
343.00 PRIME MOVERS	15,850,670.55	9,597,763	5,454,804	4,142,959
343.10 PRIME MOVERS - CONTRACTUAL SERVICE AGREEMENTS	42,590.23	13,833	7,862	5,971
345.00 ACCESSORY ELECTRIC EQUIPMENT	4,168,999.00	2,059,329	1,673,028	386,301

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**TAMPA ELECTRIC COMPANY**

**TABLE 3. COMPARISON OF THEORETICAL RESERVE AND BOOK RESERVE FOR ELECTRIC PLANT AS OF DECEMBER 31, 2024**

ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2024 (2)	BOOK DEPRECIATION RESERVE (3)	THEORETICAL RESERVE (4)	THEORETICAL RESERVE IMBALANCE (5)=(3)-(4)
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	904.61	487	421	66
<b>TOTAL BAYSIDE UNIT 4</b>	<b>23,677,829.00</b>	<b>13,016,608</b>	<b>8,428,844</b>	<b>4,587,764</b>
<b>BAYSIDE UNIT 5</b>				
341.00 STRUCTURES AND IMPROVEMENTS	793,114.26	(27,676)	318,479	(346,155)
342.00 FUEL HOLDERS	2,279,059.85	834,227	719,211	115,016
343.00 PRIME MOVERS	15,109,732.98	8,264,764	5,220,783	3,043,981
343.10 PRIME MOVERS - CONTRACTUAL SERVICE AGREEMENTS	3,746,423.62	2,152,192	1,359,522	792,670
345.00 ACCESSORY ELECTRIC EQUIPMENT	10,386,138.19	6,696,976	4,230,424	2,466,552
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	-	-	-	-
<b>TOTAL BAYSIDE UNIT 5</b>	<b>32,314,468.90</b>	<b>17,920,483</b>	<b>11,848,419</b>	<b>6,072,064</b>
<b>BAYSIDE UNIT 6</b>				
341.00 STRUCTURES AND IMPROVEMENTS	2,656,231.54	695,088	1,149,271	(454,183)
342.00 FUEL HOLDERS	1,545,428.90	640,223	545,778	94,445
343.00 PRIME MOVERS	17,513,068.63	11,503,619	6,143,321	5,360,298
343.10 PRIME MOVERS - CONTRACTUAL SERVICE AGREEMENTS	11,561.54	4,307	2,300	2,007
345.00 ACCESSORY ELECTRIC EQUIPMENT	14,326,607.55	7,178,379	5,889,735	1,288,644
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	11,736.48	5,890	5,468	422
<b>TOTAL BAYSIDE UNIT 6</b>	<b>36,064,634.64</b>	<b>20,027,505</b>	<b>13,735,873</b>	<b>6,291,632</b>
<b>TOTAL BAYSIDE POWER STATION</b>	<b>1,332,418,710.04</b>	<b>527,021,142</b>	<b>556,901,508</b>	<b>(29,880,366)</b>
<b>TOTAL OTHER PRODUCTION PLANT</b>	<b>3,644,506,691.94</b>	<b>1,188,737,602</b>	<b>1,198,846,584</b>	<b>(10,108,982)</b>
<b>SOLAR SITES</b>				
341.00 STRUCTURES AND IMPROVEMENTS	389,630,578.95	51,744,519	55,631,858	(3,887,339)
343.00 PRIME MOVERS	1,110,482,449.90	97,011,381	114,355,747	(17,344,366)
345.00 ACCESSORY ELECTRIC EQUIPMENT	267,298,627.97	35,783,835	39,118,321	(3,334,486)
348.00 ENERGY STORAGE EQUIPMENT	29,513,911.38	4,476,523	5,154,618	(678,095)
<b>TOTAL SOLAR SITES</b>	<b>1,796,925,568.20</b>	<b>189,016,259</b>	<b>214,260,544</b>	<b>(25,244,285)</b>
<b>DC MICRO GRID</b>				
341.00 STRUCTURES AND IMPROVEMENTS	-	-	-	-
343.00 PRIME MOVERS	929,494.74	56,025	76,603	(20,578)
345.00 ACCESSORY ELECTRIC EQUIPMENT	-	-	-	-
348.00 ENERGY STORAGE EQUIPMENT	9,134.50	1,773	2,271	(498)
<b>TOTAL DC MICRO GRID</b>	<b>938,629.24</b>	<b>57,798</b>	<b>78,874</b>	<b>(21,076)</b>
<b>MACDILL AIR FORCE BASE</b>				
341.00 STRUCTURES AND IMPROVEMENTS	-	-	-	-
342.00 FUEL HOLDERS	-	-	-	-
343.00 PRIME MOVERS	-	-	-	-
345.00 ACCESSORY ELECTRIC EQUIPMENT	-	-	-	-
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	-	-	-	-
348.00 ENERGY STORAGE EQUIPMENT	-	-	-	-
<b>TOTAL MACDILL AIR FORCE BASE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL PRODUCTION PLANT</b>	<b>6,899,880,807.96</b>	<b>1,920,931,398</b>	<b>2,055,118,403</b>	<b>(134,187,005)</b>
<b>TRANSMISSION</b>				
350.01 LAND RIGHTS	12,162,254.09	5,088,906	5,523,740	(434,834)
351.00 ENERGY STORAGE EQUIPMENT	-	-	-	-
352.00 STRUCTURES AND IMPROVEMENTS	76,177,081.30	16,085,642	18,982,849	(2,897,207)
353.00 STATION EQUIPMENT	454,834,881.29	97,479,849	101,543,724	(4,063,875)
354.00 TOWERS AND FIXTURES	5,092,060.55	5,281,270	4,919,791	361,479
355.00 POLES AND FIXTURES	504,990,597.19	132,990,187	101,194,493	31,795,694
356.00 OVERHEAD CONDUCTORS AND DEVICES	187,307,468.47	30,104,135	51,924,030	(21,819,895)
356.01 CLEARING RIGHTS-OF-WAY	2,110,610.13	1,797,133	1,548,858	248,275
357.00 UNDERGROUND CONDUIT	4,322,860.53	1,844,686	2,047,622	(202,936)
358.00 UNDERGROUND CONDUCTORS AND DEVICES	12,346,787.11	3,958,270	5,507,493	(1,549,223)
359.00 ROADS AND TRAILS	19,965,710.23	3,263,950	4,114,987	(851,037)
<b>TOTAL TRANSMISSION</b>	<b>1,279,110,310.89</b>	<b>297,894,028</b>	<b>297,307,587</b>	<b>586,441</b>
<b>DISTRIBUTION</b>				
361.00 STRUCTURES AND IMPROVEMENTS	33,964,615.89	9,867,022	13,354,099	(3,487,077)
362.00 STATION EQUIPMENT	323,608,731.52	79,668,418	89,869,512	(10,201,094)
363.00 ENERGY STORAGE EQUIPMENT	-	-	-	-
364.00 POLES, TOWERS AND FIXTURES	475,405,746.43	180,542,111	218,272,894	(37,730,783)
365.00 OVERHEAD CONDUCTORS AND DEVICES	290,431,971.90	153,457,026	127,363,155	26,093,871
366.00 UNDERGROUND CONDUIT	441,958,093.44	96,115,688	98,483,166	(2,367,478)
367.00 UNDERGROUND CONDUCTORS AND DEVICES	742,409,241.49	36,671,003	102,773,064	(66,102,061)
368.00 LINE TRANSFORMERS	995,139,376.49	367,078,001	350,875,341	16,202,660
369.00 SERVICES - OVERHEAD	84,774,891.47	66,604,199	56,339,995	10,264,204
369.02 SERVICES - UNDERGROUND	152,864,830.52	74,858,129	73,908,495	949,634
370.00 METERS - ANALOG AND AMR	18,761,082.46	5,346,434	7,444,722	(2,098,288)
370.01 METERS - AMI	115,201,620.18	7,017,790	34,946,958	(27,929,168)
370.10 EV CHARGERS	7,247,338.08	682,788	715,393	(32,605)
373.00 STREET LIGHTING AND SIGNAL SYSTEMS	388,101,236.25	127,676,497	93,270,848	34,405,649
373.02 STREET LIGHTING AND SIGNAL SYSTEMS - LS2	19,223,926.25	951,455	986,267	(34,812)
<b>TOTAL DISTRIBUTION</b>	<b>4,089,092,702.37</b>	<b>1,206,536,561</b>	<b>1,268,603,909</b>	<b>(62,067,348)</b>
<b>GENERAL PLANT</b>				
390.00 STRUCTURES AND IMPROVEMENTS	186,199,343.52	51,544,895	39,412,377	12,132,518
392.02 LIGHT TRUCKS - ENERGY DELIVERY	32,079,048.02	7,792,221	7,024,918	767,303
392.03 HEAVY TRUCKS - ENERGY DELIVERY	76,555,658.88	28,234,266	21,652,026	6,582,240

**TAMPA ELECTRIC COMPANY  
2023 DEPRECIATION AND  
DISMANTLEMENT STUDY  
EXHIBIT 2  
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**TAMPA ELECTRIC COMPANY**

**TABLE 3. COMPARISON OF THEORETICAL RESERVE AND BOOK RESERVE FOR ELECTRIC PLANT AS OF DECEMBER 31, 2024**

ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2024 (2)	BOOK DEPRECIATION RESERVE (3)	THEORETICAL RESERVE (4)	THEORETICAL RESERVE IMBALANCE (5)=(3)-(4)
392.12 LIGHT TRUCKS - ENERGY SUPPLY	5,328,560.74	2,181,642	1,633,972	547,670
392.13 HEAVY TRUCKS - ENERGY SUPPLY	1,055,855.27	271,361	368,947	(97,586)
397.25 COMMUNICATION EQUIPMENT- FIBER	44,397,245.19	27,514,234	18,698,956	8,815,278
<b>TOTAL GENERAL PLANT</b>	<b>345,615,711.62</b>	<b>117,538,618</b>	<b>88,791,196</b>	<b>28,747,422</b>
<b>TOTAL TRANSMISSION, DISTRIBUTION AND GENERAL PLANT</b>	<b>5,713,818,724.88</b>	<b>1,621,969,208</b>	<b>1,654,702,692</b>	<b>(32,733,484)</b>
<b>TOTAL DEPRECIABLE PLANT</b>	<b>12,613,699,532.84</b>	<b>3,542,900,606</b>	<b>3,709,821,095</b>	<b>(166,920,489)</b>

TAMPA ELECTRIC COMPANY  
 TABLE 4. CALCULATION OF WEIGHTED NET SALVAGE PERCENT FOR GENERATION PLANT AS OF DECEMBER 31, 2024  
 BASED ON PRELIMINARY ESTIMATES USING DATA THROUGH 2022

ACCOUNT (1)	TERMINAL RETIREMENTS		INTERIM RETIREMENTS		TOTAL NET SALVAGE		ESTIMATED NET SALVAGE (10)=(8)/(9)
	RETIREMENTS (\$) (2)	NET SALVAGE (\$) (3)	RETIREMENTS (\$) (5)	NET SALVAGE (\$) (6)	NET SALVAGE (\$) (8)=(4)+(7)	TOTAL RETIREMENTS (\$) (9)=(2)+(6)	
<b>STEAM PRODUCTION PLANT</b>							
311.00 STRUCTURES AND IMPROVEMENTS	301,396,598	0	56,039,545	(30)	16,811,864	357,436,143	(5)
312.00 BOILER PLANT EQUIPMENT	475,794,770	0	295,876,100	(30)	88,762,830	771,670,870	(12)
314.00 TURBOGENERATOR UNITS	109,716,982	0	42,575,640	(30)	12,772,692	152,292,621	(8)
315.00 ACCESSORY ELECTRIC EQUIPMENT	103,063,499	0	38,340,508	(15)	5,751,076	141,404,007	(4)
316.00 MISCELLANEOUS EQUIPMENT	24,528,868	0	10,177,408	(2)	203,548	34,706,277	(1)
<b>TOTAL STEAM PRODUCTION PLANT</b>	<b>1,014,500,717</b>	<b>0</b>	<b>443,009,201</b>		<b>124,302,010</b>	<b>1,457,509,919</b>	
<b>OTHER PRODUCTION PLANT</b>							
341.00 STRUCTURES AND IMPROVEMENTS	340,780,697	0	108,637,705	(40)	43,455,082	448,418,303	(10)
342.00 FUEL HOLDERS	643,189,677	0	145,694,771	(15)	21,854,216	788,894,448	(3)
343.00 PRIME MOVERS	1,376,657,222	0	499,855,576	(15)	74,978,381	1,876,513,098	(4)
343.10 PRIME MOVERS - CAPITAL SPARE PARTS	6,276,701	0	194,547,861	40	(77,819,145)	200,824,962	39
345.00 ACCESSORY ELECTRIC EQUIPMENT	247,266,816	0	98,507,761	(20)	11,701,552	305,774,577	(4)
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	10,733,249	0	12,348,654	(5)	617,423	23,081,709	(3)
<b>TOTAL OTHER PRODUCTION PLANT</b>	<b>2,624,914,263</b>	<b>0</b>	<b>1,019,952,423</b>		<b>74,871,510</b>	<b>3,644,506,692</b>	
<b>TOTAL PRODUCTION PLANT</b>	<b>3,639,414,980</b>	<b>0</b>	<b>1,462,961,624</b>		<b>199,089,519</b>	<b>5,102,016,611</b>	





## 2023 DISMANTLEMENT STUDY



# TECO DECOMMISSIONING COST ESTIMATE STUDY

TAMPA ELECTRIC COMPANY

2023 FLEET DECOMMISSIONING STUDY  
162002

REVISION 2  
November 28, 2023

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## LIST OF ABBREVIATIONS

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<u>Abbreviation</u>	<u>Term/Phrase/Name</u>
1898 & Co.	1898 & Co., a division of Burns & McDonnell Engineering Company, Inc.
BESS	Battery Energy Storage System
BOP	Balance of Plant
C&D	Construction and Demolition
CT	Combustion Turbine
Client	TECO
GSU	Generator Step Up
HDPE	High Density Polyethylene
HRSG	Heat Recovery Steam Generators
IGCC	Integrated Gasification Combined Cycle
MW	Megawatts
MW-AC	Megawatts Alternating Current
PCBs	Polychlorinated Biphenyls
Plants	Power Generation Assets
RICE	Reciprocating Internal Combustion Engine
ST	Steam Turbine
Study	Decommissioning Cost Study
TECO	Tampa Electric Company



## Executive Summary

Tampa Electric Company (“TECO”) retained 1898 & Co., a division of Burns & McDonnell Engineering Company, Inc. (hereinafter called “1898 & Co.”), to conduct a Decommissioning Cost Study (“Study”) for power generation assets (“Plants”) in Florida. The assets include natural gas-fired, coal-fired, battery storage, and solar generating facilities. The purpose of the Study was to review the facilities and to make a recommendation to TECO regarding the total cost to decommission the facilities at the end of their useful lives. The decommissioning costs were developed by 1898 & Co. using information provided by TECO and in-house data available to 1898 & Co.

1898 & Co. has prepared cost estimates in 2023 dollars for the decommissioning of the Plants. These cost estimates are summarized in Table 1-1. When TECO determines that the Plants should be retired, the above grade equipment and steel structures are assumed to have sufficient scrap value to a scrap contractor to offset a portion of the decommissioning costs. TECO will incur costs in the demolition and restoration of the sites less the scrap value of equipment and bulk recycled metals.

Table 1-1: Decommissioning Cost Summary (2023\$)

Plant	Decommissioning Costs	Salvage Credits	Net Project Cost
Agrivoltaics Solar	\$ 126,600	\$ (38,800)	\$ 87,800
Balm Solar	\$ 18,112,100	\$ (7,390,700)	\$ 10,721,400
Bayside	\$ 33,045,000	\$ (16,583,000)	\$ 16,462,000
Big Bend	\$ 86,850,000	\$ (13,018,000)	\$ 73,832,000
Big Bend Floating Solar	\$ 99,500	\$ (76,100)	\$ 23,400
Big Bend Solar	\$ 4,321,300	\$ (969,700)	\$ 3,351,600
Big Bend Solar Phase 2	\$ 1,605,200	\$ (537,900)	\$ 1,067,300
Bonnie Mine Solar	\$ 7,265,000	\$ (2,211,400)	\$ 5,053,600
Durrance Solar	\$ 12,169,000	\$ (4,340,200)	\$ 7,828,800
Eastern PVS+ES Solar	\$ 105,300	\$ (33,700)	\$ 71,600
Florida Aquarium Pavilion	\$ 12,700	\$ (5,000)	\$ 7,700
Grange Hall Solar	\$ 11,086,100	\$ (3,628,000)	\$ 7,458,100
Jamison Solar	\$ 11,175,600	\$ (3,500,400)	\$ 7,675,200
Lake Hancock Solar	\$ 8,761,000	\$ (2,889,500)	\$ 5,871,500
Laurel Oaks Solar	\$ 8,305,900	\$ (2,217,600)	\$ 6,088,300
Legoland Solar	\$ 172,100	\$ (31,100)	\$ 141,000
Lithia Solar	\$ 13,536,500	\$ (4,272,200)	\$ 9,264,300
Little Manatee River	\$ 14,167,400	\$ (4,602,400)	\$ 9,565,000
MacDill AFB RICE/Battery	\$ 2,025,000	\$ (1,267,000)	\$ 758,000





Magnolia Solar	\$ 12,151,300	\$ (2,631,500)	\$ 9,519,800
Mountain View Solar	\$ 7,202,000	\$ (1,793,600)	\$ 5,408,400
Payne Creek Solar	\$ 13,470,500	\$ (4,240,600)	\$ 9,229,900
Peace Creek Solar	\$ 9,713,400	\$ (3,300,700)	\$ 6,412,700
Polk	\$ 29,552,000	\$ (13,869,000)	\$ 15,683,000
Riverside Solar	\$ 8,768,800	\$ (2,092,100)	\$ 6,676,700
Tampa International Solar	\$ 815,900	\$ (296,100)	\$ 519,800
Wimauma Solar	\$ 15,414,100	\$ (4,267,300)	\$ 11,146,800
Future Solar Sites			
Plant	Decommissioning Costs	Salvage Credits	Net Project Cost
Alafia Solar	\$ 8,750,200	\$ (2,115,700)	\$ 6,634,500
Brewster Solar	\$ 5,594,500	\$ (1,591,800)	\$ 4,002,700
Bull Frog Creek Solar	\$ 10,077,000	\$ (2,567,900)	\$ 7,509,100
Cotton Mouth Ranch Solar	\$ 10,408,100	\$ (2,550,600)	\$ 7,857,500
English Creek Solar	\$ 9,424,300	\$ (2,546,600)	\$ 6,877,700
Future Solar Site I	\$ 10,501,600	\$ (2,367,300)	\$ 8,134,300
Future Solar Site II	\$ 10,501,600	\$ (2,367,300)	\$ 8,134,300
Juniper Solar	\$ 10,828,400	\$ (2,332,300)	\$ 8,496,100
Lake Mabel	\$ 11,269,900	\$ (3,121,600)	\$ 8,148,300
<b>TOTAL DECOMMISSIONING COST</b>	<b>\$ 417,384,900</b>	<b>\$ (121,664,700)</b>	<b>\$ 295,720,200</b>

The total net project costs presented above include the costs to return the sites to an industrial condition suitable for reuse for development as an industrial facility. Included are the costs to dismantle all power generating equipment and balance of plant (“BOP”) facilities and, where applicable, to perform environmental site restoration activities. Contingency and owner’s indirect costs have been excluded from the cost estimates as requested by TECO. However, it is 1898 & Co.’s typical practice and recommendation that 20 percent contingency be included on the direct costs in the estimates prepared as part of this study and that owner indirect costs be included as 5 percent of the direct costs.

## 1.0 Introduction

### 1.1 Background

1898 & Co. was retained by TECO to conduct a Study for Plants in Florida to estimate the decommissioning costs. The assets include natural gas-fired, coal-fired, battery storage, and solar generating facilities. The purpose of the Study was to review the facilities and to make a recommendation to TECO regarding the total cost to decommission and dismantle the facilities at the end of their useful lives. Individuals from 1898 & Co. visited a representative portion of the Plants evaluated within the Study in August of 2023.

1898 & Co. has prepared over three hundred decommissioning studies on various types of fossil fuel and renewable power plants. In addition to preparing decommissioning cost estimates, 1898 & Co. has supported demolition projects as the owner's engineer. In this capacity, 1898 & Co. has evaluated demolition bids and overseen demolition activities. This has provided 1898 & Co. with insight into a broad range of competitive demolition bids, which also assists in confirming the validity of the decommissioning and dismantling estimates developed by 1898 & Co.

### 1.2 Methodology

The site decommissioning costs were developed using information provided by TECO and in-house data 1898 & Co. has collected from previous project experience. 1898 & Co. estimated quantities for equipment based on a visual inspection of the facilities, reviews of engineering drawings, an in-house database of plant equipment quantities, and professional judgement. For each Plant, quantities were estimated for each required task. Current market pricing for labor rates and equipment was then developed for each task. The unit pricing was developed for each site based on labor rates, equipment costs, and disposal costs specific to the area in which the work is to be performed. These rates were applied to the quantities for the Plants to determine the total cost of decommissioning and dismantling.

The decommissioning costs include the cost to return the site to an industrial condition, suitable for reuse for development of an industrial facility. Included are the costs to decommission and dismantle all the assets owned by TECO at the sites, including power generating equipment and Balance of Plant facilities.

### 1.3 Site Visit

Representatives from 1898 & Co. and TECO visited the sites in August of 2023. A representative portion of the sites was visited. The site visits consisted of a tour of each facility listed below, with Plant personnel, to review the equipment installed at each site.

Table 1-1: Site Visit Dates

Plant	Site Visit Day
Big Bend Power Station	August 22, 2023
Big Bend Solar	August 22, 2023
Big Bend Floating Solar	August 22, 2023
Agrivoltaics	August 22, 2023
Florida Aquarium Pavilion Solar	August 23, 2023
Bayside Power Station	August 23, 2023
Eastern PVS+ES Solar	August 23, 2023
Magnolia Solar	August 23, 2023

Mr. Kevin Payne, from TECO, served as the representative throughout the site visits. The following 1898 & Co. representatives comprised the site team:

1. Mr. Carl Turner, Project Manager
2. Mr. Stephen Henson, Project Engineer
3. Ms. Abby Yi, Lead Project Analyst
4. Mr. Marco Barajas, Project Analyst

## 2.0 Plant Descriptions

The following sections provide site descriptions for each of the power plants included in this Study.

### 2.1 Agrivoltaics

Agrivoltaics is a solar farm located in Apollo Beach, Florida. The solar farm reached commercial operation June 2022 and has a total capacity of 1 Megawatt Alternating Current (“MW-AC”). The solar site has 2,688 photovoltaic solar panels and are arranged in 9 fixed-tilt tables in a 70x4 configuration and 1 fixed-tilt table in a 42x4 that provide partial shade to crops growing beneath.

### 2.2 Alafia Solar

Alafia is a future solar farm. The solar farm is expected to reach commercial operation in December 2023 and has a total planned capacity of 60 MW-AC.

### 2.3 Balm Solar

Balm Solar is a solar farm located in Hillsborough County, Florida. The solar farm reached commercial operation September 2018 and has a total capacity of 74.4 MW-AC. The solar site has 719,100 photovoltaic solar panels in a 60x3 configuration on fixed-tilt tables.

### 2.4 Bayside Power Station

Bayside is located just north of Gibsonton, Florida on Port Sutton Road near Tampa Bay. The plant consists of two combined cycle gas turbine powerblocks and four simple cycle units. The facility consists of seven GE 7FA CTs, with associated Heat Recovery Steam Generators (“HRSG”). Three of the combustion turbines (“CT”) and HRSG sets, Bayside 1A, 1B, 1C, were utilized to repower the steam turbine (“ST”) from Gannon Unit 5 and came online in 2003. Bayside CT and HRSG sets 2A, 2B, 2C, and 2D came online in 2004, repowering the steam turbine from Gannon Unit 6. The facility also includes four Pratt & Whitney TwinPac Units. The remaining facilities at the site, including the common administrative, warehouse, maintenance buildings, water storage tanks, and ponds, are all now considered part of the Bayside Power Station, since the Gannon Power Station has been taken out of service. Additionally, the steam turbines from Gannon Unit 5 and Gannon Unit 6 are now considered part of the Bayside facility along with the entire steam turbine building now that these steam turbine units have been repowered as part of the Bayside Power Station. New traveling screens and an organism return system are in the process of being installed at Bayside and are included in the Study.

### 2.5 Big Bend Power Station

Big Bend is a coal fired power plant located north of Apollo Beach, Florida and is surrounded by a seawall. The site is roughly 1,500 acres and after its 2022 modernization has a generating capacity of more than 2,000 megawatts (“MW”). The first coal unit came online in 1970, followed by Unit 2 in 1973, Unit 3 in 1976, and Unit 4 in 1985. As part of the modernization project, Unit 1 steam turbine was repowered for combined cycle operation with two (2) GE 7HA.02 combined cycle combustion turbines. In 2009, a 60 MW Pratt & Whitney TwinPac Natural gas peaking unit was added to the plant. Unit 2 was retired in 2022 and Unit 3 was retired in 2023. Unit 4 remains in operation with coal or natural gas. Unit 4 includes selective catalytic reduction systems, air quality control systems, electrostatic precipitators, and flue gas desulfurizers. A barge unloading facility for coal and a limestone unloading handling and storage area are both located on-site. There are several ponds on the premises, including bottom ash ponds and storm water settling ponds, along with slag handling and gypsum handling and storage locations.

## 2.6 Big Bend Floating Solar

Big Bend Floating Solar is a solar farm located in Apollo Beach, Florida in an ash pond at the Big Bend Power Station. The solar farm reached commercial operation March 2022 and has a total capacity of 1 MW-AC. The solar site has 3,152 photovoltaic solar panels. The solar site covers approximately 20% of the ash pond and is configured into two groups dependent on the brand of the module. The First Solar module group contains 264 tables in a 6x1 configuration. The Canadian Solar group contains 196 tables in an 8x1 configuration. The inverters at this site are on racks under metal corrugated sheets.

## 2.7 Big Bend Solar

Big Bend solar is a solar farm located in Apollo Beach, Florida near the Big Bend Power Station. The solar farm reached commercial operation February 2017 and has total capacity of 19,800 kW-AC. The solar site has 200,000 photovoltaic solar panels on a single-axis tracking array. The Big Bend solar farm additionally includes batteries for energy storage.

## 2.8 Big Bend Solar II

Big Bend solar is a solar farm located in Apollo Beach, Florida near the Big Bend Power Plant. The solar farm reached commercial operation January 2022 and has total capacity of 45,800 kW-AC. The solar site has 116,000 photovoltaic solar panels on single-axis tracking systems.

## 2.9 Bonnie Mine Solar

Bonnie Mine is a solar farm located in Mulberry, Florida. The solar farm reached commercial operation January 2019 and has a total capacity of 37.5 MW-AC. The solar site has 349,440 photovoltaic solar panels on single-axis tracking systems.

## 2.10 Brewster Solar<sup>1</sup>

Brewster Solar is a future solar project expected to be located in Polk County, Florida. The project has a planned total capacity of 40 MW-AC and is assumed to reach commercial operation in December 2024.

## 2.11 Bull Frog Creek Solar<sup>2</sup>

Bull Frog Creek Solar is a future solar project expected to be located in Hillsborough County, Florida. The project has a planned total capacity of 74.5 MW-AC and is assumed to reach commercial operation in December 2025.

## 2.12 Cotton Mouth Ranch Solar<sup>3</sup>

Cotton Mouth Ranch solar is a future solar project expected to be located in Hillsborough County, Florida. The project has a planned total capacity of 74.5 MW-AC and is assumed to reach commercial operation in December 2025.

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<sup>1</sup> Future Solar Site. Property location and name subject to change.

<sup>2</sup> Future Solar Site. Property location and name subject to change.

<sup>3</sup> Future Solar Site. Property location and name subject to change.

### **2.13 Durrance Solar**

Durrance Solar is a solar farm located in Mulberry, Florida. The solar farm reached commercial operation January 2021 and has a total capacity of 60 MW-AC. The solar site has 585,300 photovoltaic solar panels that are arranged in a 4x15 configuration.

### **2.14 Eastern PVS+ES Solar**

Eastern PVS+ES Solar is a solar generating facility located in Tampa, Florida. The solar site has a total capacity of .8625 MW-AC and contains 2,353 photovoltaic solar panels configured into 5 fixed tables that provide partial shade to parking spots below and charging for electric vehicles.

### **2.15 English Creek Solar**

English Creek Solar is a solar project located in Tampa, Florida. The solar site has a planned total capacity of 74.5 MW-AC and is assumed to include 193,700 photovoltaic solar panels.

### **2.16 Florida Aquarium Pavilion**

Florida Aquarium Pavilion is a solar farm located in Tampa, Florida. The solar farm reached commercial operation June 2021 and has a total capacity of 100 kW-AC. The solar site has 1,140 photovoltaic solar panels arranged on top of the aquarium's pavilion roof.

### **2.17 Future Solar Site I<sup>4</sup>**

Future Solar Site I is a future solar site and is expected to reside on 500 acres in Florida. It is planned to reach commercial operation in 2025, with a planned capacity of 74.5 MW-AC.

### **2.18 Future Solar Site I<sup>5</sup>**

Future Solar Site II is a future solar site and is expected to reside on 500 acres in Florida. It is planned to reach commercial operation in 2025, with a planned capacity of 74.5 MW-AC.

### **2.19 Grange Hall Solar**

Grange Hall is a solar farm located in Wimauma, Florida. The solar farm reached commercial operation in January 2019 and has a total capacity of 61.1 MW-AC. The solar site has 595,260 photovoltaic solar panels that are arranged in 60x3 configuration.

### **2.20 Jamison Solar**

Jamison Solar is a solar farm located in Mulberry, Florida. The solar farm reached commercial operation April 2022 and has a total capacity of 74.5 MW-AC. The solar site has 188,226 photovoltaic solar panels that are arranged on single-axis tracking systems.

### **2.21 Juniper Solar**

Juniper Solar is a future solar project expected to be located in Crystal Springs, Florida. The solar site has a planned total capacity of 70 MW-AC and is assumed to reach commercial operation in December 2023.

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<sup>4</sup> Future Solar Site. Property location and name subject to change.

<sup>5</sup> Future Solar Site. Property location and name subject to change.

### **2.22 Lake Hancock Solar**

Lake Hancock Solar is a solar farm located in Bartow, Florida. The solar farm reached commercial operation May 2019 and has a total capacity of 49.6 MW-AC. The solar site has 467,820 photovoltaic solar panels arranged in a 60x3 configuration on fixed-tilt tables.

### **2.23 Lake Mabel Solar**

Lake Mabel Solar is a future solar site expected to be located in Dundee, Florida. The solar site has a planned total capacity of 74.5 MW-AC and is assumed to reach commercial operation in December 2023.

### **2.24 Laurel Oak Solar**

Laurel Oak Solar is a solar farm located in Plant City, Florida. The solar farm reached commercial operation December 2022 and has a total capacity of 61.2 MW-AC. The solar site has 160,386 photovoltaic solar panels arranged on a single-axis tracking system.

### **2.25 Legoland Solar**

Legoland Solar is a solar farm located on the east side of Lake Eloise in Eloise, Florida. There are twelve rows of solar panels that cover the preferred parking lot at the Winter Haven resort and can provide partial shade to approximately 600 vehicles. The solar farm has a total capacity of 1,398 kW-AC and can produce electricity for roughly 200 houses. The project includes 5,218 solar panels.

### **2.26 Lithia Solar**

Lithia Solar is a solar farm located in Lithia, Florida. The solar farm reached commercial operation January 2019 and has a total capacity of 74.5 MW-AC. The solar site has 741,720 photovoltaic solar panels arranged in a 60x4 configuration on fixed tables.

### **2.27 Little Manatee Solar**

Little Manatee Solar is a solar farm located in Ruskin, Florida. The solar farm reached commercial operation in February 2020 and has a total capacity of 74.5 MW-AC. The solar site has 732,600 photovoltaic solar panels arranged in a 15x4 configuration on fixed tables.

### **2.28 MacDill AFB RICE/Battery**

MacDill Air Force Base Reciprocating Internal Combustion Engine (“RICE”) and Battery Storage is in Tampa, Florida. The plant has not yet reached commercial operation. The plant is planned to have four Wartsila 18V50SG RICE engines, installed in two phases, and a battery energy storage system.

### **2.29 Magnolia Solar**

Magnolia Solar is a solar farm located in Plant City, Florida. The solar farm reached commercial operation December 2021 and has a total capacity of 74.9 MW-AC. The solar site has 197,646 photovoltaic solar panels arranged in a 6x1 configuration on single-axis tracking systems.

### **2.30 Mountain View Solar**

Mountain View Solar is a solar farm located in Dade City, Florida. The solar farm reached commercial operation April 2022 and has a total capacity of 54.6 MW-AC. The solar site has 142,800 photovoltaic solar panels arranged in a 6x1 configuration on single-axis tracking systems.

### **2.31 Payne Creek Solar**

Payne Creek Solar is a solar farm located in Bowling Green, Florida. The solar farm reached commercial operation September 2018 and has a total capacity of 70.3 MW-AC. The solar site has 707,940 photovoltaic solar panels arranged in a 3x60 configuration on single-axis tracking systems.

### **2.32 Peace Creek Solar**

Peace Creek Solar is a solar farm located in Bartow, Florida. The solar farm reached commercial operation March 2019 and has a total capacity of 55.4 MW-AC. The solar site has 545,000 photovoltaic solar panels arranged in a 60x3 configuration.

### **2.33 Polk Power Station**

Polk is located south of Pine Island on roughly 4,300 acres south of Lakeland, Florida. The site consists of an integrated gasification combined cycle (“IGCC”) plant (Unit 1) and four CTs (CTs 2-5) and one ST. Combustion turbine 2 - 5 and the steam turbine operate in combined cycle mode and are collectively known as “Polk 2.” Unit 1 includes a coal gasifier, a GE 7FA CT, a Vogt HRSG and a GE ST. Unit 1 has dual fuel capabilities and can utilize natural gas or syngas from coal or a petcoke and coal blend. The IGCC went into commercial operation 1996. Polk 2 includes 4 GE 7FA combustion turbines that were originally installed as simple cycle units. CT 2 achieved commercial operation in 2000, CT 3 in 2002, and CTs 4 and 5 in 2007. CT 2 and CT 3 are dual fueled, capable of utilizing natural gas or oil. CTs 2-5 each have a nameplate capacity of 165 MW and the ST has a capacity of 460 MW. The facility includes common administrative, warehouse and maintenance buildings. A water treatment plant and cooling tower was also added as part of the Unit 2 combined cycle conversion project.

### **2.34 Riverside Solar**

Riverside Solar is a solar farm located in Ruskin, Florida. The solar farm reached commercial operation December 2022 and has a total capacity of 55 MW-AC. The solar site has 168,464 photovoltaic solar panels arranged in a 6x1 configuration on single-axis tracking systems.

### **2.35 Tampa International Solar (TIA)**

Tampa International Solar is a solar farm located at Tampa International Airport. The panels are positioned on top of the South Economy Parking Garage and can provide partial shade to approximately 800 vehicles. The project has a total capacity of 2,000 kW-AC. The rooftop array consists of 6,175 panels and covers 175,000 feet.

### **2.36 Wimauma Solar**

Wimauma Solar is a solar farm located in Wimauma, Florida. The solar farm reached commercial operation April 2020 and has a total capacity of 74.8 MW-AC. The solar site has 732,420 photovoltaic solar panels arranged in tables of 78x3.



## 3.0 Decommissioning Costs

1898 & Co. has prepared decommissioning cost estimates for the Plants. When TECO determines that each site should be retired, the above grade equipment and steel structures are assumed to have scrap value to a scrap contractor which will offset a portion of the site decommissioning costs. However, TECO will incur costs of dismantling the Plants and restoration of the sites to the extent that those costs exceed the scrap value of equipment and bulk steel.

The decommissioning costs for each site include the cost to return each site to an industrial condition, suitable for reuse for development of an industrial facility. Included are the costs to dismantle all the assets at the sites, including power generating equipment and BOP facilities, as well as the costs to perform environmental site restoration activities.

For purposes of this study, 1898 & Co. assumed that each site will be dismantled as a single project, allowing the most cost-effective demolition methods to be utilized. A summary of several of the means and methods that could be employed is provided in the following paragraphs; however, means and methods will not be dictated to the contractor by 1898 & Co. It will be the contractor's responsibility to determine means and methods that result in safely dismantling the Plants at the lowest possible cost.

Asbestos remediation, as required, would take place prior to commencement of any other demolition activities. Abatement would need to be performed in compliance with all state and federal regulations, including, but not limited to, requirements for sealing off work areas and maintaining negative pressure throughout the removal process. Final clearances and approvals would need to be achieved prior to performing further demolition activities.

High grade assets would then be removed from the site to the extent possible. This would include items such as transformers, transformer coils, circuit breakers, electrical wire, condenser plates and tubes, and heater tubes. High grade assets include precious alloys such as copper, aluminum-brass tubes, stainless steel tubes, and other high value metals occurring in plant systems. High grade asset removal would occur up-front in the schedule, to reduce the potential for theft, to increase cash flow, and for separation of recyclable materials to increase scrap recovery. Methods of removal vary with the location and nature of the asset. Small transformers, small equipment, and wire would likely be removed and shipped as-is for processing at a scrap yard. Large transformers, CT, ST generators, and condensers would likely require some on-site disassembly prior to being shipped to a scrap yard.

Construction and Demolition ("C&D") waste includes items such as non-asbestos insulation, roofing, wood, drywall, plastics, and other non-metallic materials. C&D waste would typically be segregated from scrap and concrete to avoid cross-contamination of waste streams or recycle streams. C&D demolition crews could remove these materials with equipment such as excavators equipped with material handling attachments, skid steers, etc. This material would be consolidated and loaded into bulk containers for disposal.

In general, boilers and Heat Recovery Steam Generators could be felled and cut into manageable sized pieces on the ground. First the structures around the boilers would need to be removed using excavators equipped with shears and grapples. Stairs, grating, elevators, and other high structures would be removed using an "ultra-high reach" excavator, equipped with shears. Following removal of these structures, the boilers or HRSGs would be felled, using explosive blasts. The boilers would then be dismantled using equipment such as excavators equipped with shears and grapples, and the scrap metal loaded onto trailers for recycling.

After the surrounding structures and ductwork have been removed, the stacks would be imploded, using controlled blasts. Following implosion, the stack liners and concrete would be reduced in size to allow for handling and removal.

BOP structures and foundations would likely be demolished using excavators equipped with hydraulic shears, hydraulic grapples, and impact breakers, along with workers utilizing open flame cutting torches. Steel components would be separated, reduced in size, and loaded onto trailers for recycling. Concrete would be broken into manageable sized pieces and stockpiled for crushing on site. Concrete pieces would ultimately be loaded in a hopper and fed through a crusher to be sized for on-site disposal.

### **3.1 General Assumptions Applicable to All Sites**

The Following assumptions are made as the basis of all cost estimates.

1. The estimates are inclusive of all costs necessary to properly demolish all structures, equipment, boilers, tanks, conveying and ancillary buildings, and any other associated equipment and buildings to grade level. For the purposes of this Study and the included cost estimates, the sites will be restored to a condition suitable for industrial use.
2. Pricing for all estimates is in 2023 dollars.
3. For purposes of this Study, it is assumed that all units at the power station will be dismantled as part of a single demolition project.
4. Units will be decommissioned to zero generating output. Existing utilities will remain in place for use by the contractor for the duration of the demolition activities.
5. All work will take place in the most cost-efficient method.
6. Labor costs are based on non-Union labor rates for a 40-hour workweek.
7. Soil testing and any other on-site testing has not been conducted for this Study. Any environmental clean-up or removal costs are based on previous testing or assumed levels of contamination.
8. The only environmental costs that are included to address cleanup of contaminated soils, hazardous materials, or other conditions present on-site having a negative environmental impact, are specifically listed under assumptions. No allowances are included for unforeseen environmental remediation activities.
9. TECO will remove or consume all fuel oil and chemicals to the reasonable extent possible prior to commencement of demolition activities. Costs for these activities are not included in the estimate. Costs are included in the estimates for cleaning and flushing fuel oil tanks and lines. Costs have also been included to remove one foot of soil directly below each of the fuel oil tanks to account for the potential for this soil to be contaminated during normal operations.
10. Soil around the generator step-up ("GSU") transformers and other large transformers will be excavated to a depth of three feet and transported off-site for disposal. It is assumed that the polychlorinated biphenyl ("PCB") concentrations are below 50 ppm and will not be required to be disposed in a Toxic Substances and Control Act permitted landfill.
11. All burnable coal will be consumed by the plant prior to commencing decommissioning activities. TECO will remove fuel oil, limestone piles, and chemicals prior to commencement of demolition activities. The area underneath the coal piles will be excavated to a depth of two feet below grade to remove any residual coal. This coal soil mix will be disposed of offsite, and this area will be covered with eighteen inches of soil and six inches of topsoil.
12. Costs are included in the estimates for draining and disposing of transformer oils.
13. Hazardous material abatement is included for asbestos and mercury. Lead paint coated materials will be handled by trained personnel as necessary but will not be removed prior to demolition.
14. In general, abatement of asbestos will precede any other work. After final air quality clearances have been reached, demolition can proceed. However, some abatement, including the removal of non-friable gaskets and packings will commence in conjunction with the demolition. If asbestos containing materials are found within the interior of boilers, stacks, ductwork or other equipment (including refractory), abatement will be coordinated closely with demolition.

15. All demolition and abatement activities, including removal of asbestos, will be done in accordance with all applicable Federal, State and Local laws, rules, and regulations.
16. Transmission switchyards and substations within the boundaries of the plant are not part of the demolition scope, unless otherwise noted herein. For purposes of this Study, the division between generation assets and transmission assets is at the high side of the generator step-up transformers. Costs are included for removal of generation leads from the disconnect at the switchyard connection back to the GSU transformers and for the reserve power leads from the switchyard to the reserve power transformers.
17. Step-up transformers, auxiliary transformers, and spare transformers are included for demolition and scrap.
18. All above-grade structures will be demolished. All below-grade structures, including foundations, will be removed to three feet below existing grade, unless otherwise noted in the site-specific assumptions.
19. Foundations greater than three feet below grade will be abandoned in place.
20. Underground structures with cavities will be permanently sealed three feet below grade. Examples include cable tunnels and vaults, coal reclaim conveyor tunnels, and rotary car dumper structures.
21. Cooling towers and basin walls will be removed, and the basin floors will be broken to allow for drainage and then backfilled with on-site soil.
22. Major equipment, structural steel, turbines, generators, transformers, electrical equipment, cabling, wiring, pump skids, above ground piping, and equipment enclosures for the above equipment are sold for scrap and removed from the site by the demolition contractor.
23. To the extent possible, concrete will be crushed and disposed of on-site. All other material that is not sold as scrap will be disposed of at an off-site landfill.
24. Except for the circulating water systems, underground piping will be capped at each end with concrete and abandoned in place. Concrete circulating water piping will be filled with flowable fill material.
25. Storm sewers, catch basins and ducts will be collapsed to two feet below grade, filled and sealed on the upstream side. Horizontal runs will be abandoned in place after being closed.
26. Ponds will have liners removed and disposed of. Pond berms will be graded, and the ponds will be backfilled with crushed concrete or berm material. Ponds, former spray field areas, and dredging areas will be covered with topsoil, graded, and seeded.
27. All production wells will be closed as per state regulations. Production wells will be filled with grout to approximately five feet below surface grade. The top five feet will be over-drilled and filled with soil backfill to grade on top of the grout. Monitoring wells will remain intact.
28. TECO will remove all rolling stock (rail cars, vehicles, cranes, forklift trucks, etc.) and temporary vehicle fuel tanks prior to commencement of demolition activities. These costs are not included in the Study.
29. TECO will remove any spare parts, tools, inventory, or equipment in the buildings prior to commencement of demolition activities. These costs are not included in the Study.
30. Site areas will be graded to achieve suitable site drainage to natural drainage patterns and seeded but grading will be minimized to the extent possible.
31. Valuation and sale of land and all replacement generation costs are excluded from this scope.
32. For purposes of this Study, it is assumed that none of the equipment will have a salvage value in excess of the scrap value of the materials in the equipment at the time of decommissioning. The decommissioning cost estimate is based on the end of useful life of the facility. All equipment, steel, copper, and other metals will be sold as scrap. Credits for salvage value are based on scrap value alone. Resale of equipment and materials is not included.
33. Contingency and owner's indirect costs have been excluded from the cost estimates under direction from TECO. Typically, 1898 & Co. would recommend and include a 20 percent contingency on the direct costs in the estimates and 5 percent owner's indirect costs on the direct costs.
34. Market conditions may result in cost variations at the time of contract execution.

35. Scrap values used in the decommissioning estimates will be provided for each site according to the most recent 12-month average of American Metal Market prices inclusive of the cost to haul the scrap via truck and/or rail to the major market which provides the best price.

Table 3-1: 2023 Scrap Pricing

Plant	Scrap Market Location	Steel Scrap Value (\$/net ton)	Copper Scrap Value (\$/pound)	Aluminum Scrap Value (\$/pound)	Brass Scrap Value (\$/pound)
Agrivoltaics Solar	Cincinnati	\$ (229.38)	\$ (2.80)	\$ (0.35)	\$ (2.22)
Alafia Solar	Cincinnati	\$ (232.53)	\$ (2.81)	\$ (0.35)	\$ (2.22)
Balm Solar	Cincinnati	\$ (227.63)	\$ (2.80)	\$ (0.35)	\$ (2.21)
Bayside Power Station	Cincinnati	\$ (231.83)	\$ (2.81)	\$ (0.35)	\$ (2.22)
Big Bend Power Station	Cincinnati	\$ (229.38)	\$ (2.80)	\$ (0.35)	\$ (2.22)
Big Bend Floating Solar	Cincinnati	\$ (230.08)	\$ (2.80)	\$ (0.35)	\$ (2.22)
Big Bend Solar	Cincinnati	\$ (229.38)	\$ (2.80)	\$ (0.35)	\$ (2.22)
Big Bend Solar Phase 2	Cincinnati	\$ (229.38)	\$ (2.80)	\$ (0.35)	\$ (2.22)
Bonnie Mine Solar	Cincinnati	\$ (232.88)	\$ (2.81)	\$ (0.35)	\$ (2.22)
Brewster Solar	Cincinnati	\$ (221.68)	\$ (2.80)	\$ (0.35)	\$ (2.21)
Bull Frog Creek Solar	Cincinnati	\$ (222.38)	\$ (2.80)	\$ (0.35)	\$ (2.21)
Cotton Mouth Ranch Solar	Cincinnati	\$ (220.63)	\$ (2.80)	\$ (0.35)	\$ (2.21)
Durrance Solar	Cincinnati	\$ (231.13)	\$ (2.81)	\$ (0.35)	\$ (2.22)
Eastern PVS+ES Solar	Cincinnati	\$ (233.58)	\$ (2.81)	\$ (0.35)	\$ (2.22)
English Creek Solar	Cincinnati	\$ (233.23)	\$ (2.81)	\$ (0.35)	\$ (2.22)
Florida Aquarium Pavilion	Cincinnati	\$ (232.88)	\$ (2.81)	\$ (0.35)	\$ (2.22)
Future Solar Site I	Cincinnati	\$ (232.88)	\$ (2.81)	\$ (0.35)	\$ (2.22)
Future Solar Site II	Cincinnati	\$ (232.88)	\$ (2.81)	\$ (0.35)	\$ (2.22)
Grange Hall Solar	Cincinnati	\$ (231.13)	\$ (2.81)	\$ (0.35)	\$ (2.22)
Jamison Solar	Cincinnati	\$ (231.48)	\$ (2.81)	\$ (0.35)	\$ (2.22)
Juniper Solar	Cincinnati	\$ (226.58)	\$ (2.80)	\$ (0.35)	\$ (2.21)
Lake Hancock Solar	Cincinnati	\$ (233.58)	\$ (2.81)	\$ (0.35)	\$ (2.22)
Lake Mabel	Cincinnati	\$ (289.85)	\$ (2.83)	\$ (0.38)	\$ (2.25)
Laurel Oaks Solar	Cincinnati	\$ (232.53)	\$ (2.81)	\$ (0.35)	\$ (2.22)
Legoland Solar	Cincinnati	\$ (289.85)	\$ (2.83)	\$ (0.35)	\$ (2.25)
Lithia Solar	Cincinnati	\$ (225.88)	\$ (2.80)	\$ (0.35)	\$ (2.21)
Little Manatee River	Cincinnati	\$ (225.88)	\$ (2.80)	\$ (0.35)	\$ (2.21)
MacDill AFB RICE/Battery	Cincinnati	\$ (230.43)	\$ (2.80)	\$ (0.35)	\$ (2.22)
Magnolia Solar	Cincinnati	\$ (232.88)	\$ (2.81)	\$ (0.35)	\$ (2.22)
Mountain View Solar	Cincinnati	\$ (221.68)	\$ (2.80)	\$ (0.35)	\$ (2.21)
Payne Creek Solar	Cincinnati	\$ (227.63)	\$ (2.80)	\$ (0.35)	\$ (2.21)
Peace Creek Solar	Cincinnati	\$ (233.58)	\$ (2.81)	\$ (0.35)	\$ (2.22)
Polk Power Station	Cincinnati	\$ (230.08)	\$ (2.80)	\$ (0.35)	\$ (2.22)
Riverside Solar	Cincinnati	\$ (226.58)	\$ (2.80)	\$ (0.35)	\$ (2.21)

Tampa International Solar	Cincinnati	\$ (232.88)	\$ (2.81)	\$ (0.35)	\$ (2.22)
Wimauma Solar	Cincinnati	\$ (231.13)	\$ (2.81)	\$ (0.35)	\$ (2.22)

Table 3-2: 2023 Additional Scrap Pricing

Plant	Scrap Market Location	Stainless Steel Scrap Value (\$/net ton)	Titanium Scrap Value (\$/pound)	Inconel Scrap Value (\$/pound)
Bayside Power Station	Cincinnati	\$ (1,072.93)	\$ (0.32)	\$ (4.51)
Big Bend Power Station	Cincinnati	\$ (1,070.48)	\$ (0.32)	\$ (4.50)
Polk Power Station	Cincinnati	\$ (1,071.18)	\$ (0.30)	\$ (4.50)

### 3.2 Site Specific Assumptions

The following assumptions are in addition to the general assumptions provided above and served as the basis of evaluation for each of the generating facilities for which site-specific decommissioning cost estimates will be developed.

#### 3.2.1 Bayside Power Station

1. It has been assumed that no contamination is present in the abandoned spray areas. No remediation costs have been included for these areas.
2. Asbestos abatement has already occurred as part of the Gannon decommissioning project and the turbine building transite paneling was replaced with steel.
3. Bayside fuel oil tanks have been removed and it is assumed that there is no soil contamination present, therefore fuel oil tank removal and soil remediation has been excluded from the estimate.
4. New traveling screens and an organism return system are being installed at the site, and would be new since the time of the prior Study. Costs for removal of these items are included in the cost estimate.
5. Condenser tubes are comprised of titanium.

#### 3.2.2 Big Bend Power Station

1. The coal unloading facility across Wyandotte Road is included in the estimate and it is assumed that the rail loop will also be removed.
2. It is assumed that approximately 145,800 tons of gypsum will be removed from site and disposed of as part of the gypsum storage remediation cost.
3. The bottom ash ponds, settling pond, south recycle pond, and north recycle pond will have all material removed by TECO prior to decommissioning. As such the costs for removal of this material are not included. The berms will then be graded into the ponds and the area seeded. Costs for these closure activities are included in the estimate.
4. The bottom ash storage pond, former spray field areas, stormwater ponds, and dredging spoil areas will be capped with 24 inches of soil and seeded.
5. The slag storage pond will be capped in place with a High Density Polyethylene ("HDPE") liner over six inches of fill soil. The HDPE cap will be covered by 24 inches of topsoil and seeded.
6. Circulating water intake and discharge canals will be left as-is, except for the free-standing thermal dilution sheet pile barrier along the discharge canal, which will be removed.
7. Stack removal for Unit 4 is included in the Study. It is assumed that the stack has a brick liner and there is a 4-foot difference in diameter between the stack and the liner.
8. The stack will be felled to the east as one of the last demolition activities on site using implosions. Barriers will be set in place to prevent debris from entering the surrounding canals and wetlands.
9. Condenser tubes are titanium.
10. Estimates for asbestos abatement are based on the prior remaining asbestos volume estimates provided by TECO.

11. Units 2 and 3 have been retired. Any costs associated with Units 2 and 3 are not included in the cost estimate under direction from TECO.
12. Due to the Big Bend Modernization project, it is assumed most of the Unit 1 equipment has been retired except for the steam turbine, steam turbine building, and GSU. Cost to remove the boiler, precipitators, SCR, Scrubber/FGD, cooling water intakes, and circulating water pumps are not included.
13. Unit 1 asbestos was assumed to be partially remediated during the Big Bend Modernization, after discussion during the site visit.

### **3.2.3 Polk Power Station**

1. Cooling water recirculation ponds will be left in place as is.
2. The storm water pond located on the north side will be left in place as-is.
3. Scrap values include 433,000 lbs of Inconel from the Syngas Cooler.
4. The slag storage area will be closed with a cap constructed of a High-Density Polyethylene liner over 6 inches of soil. The HDPE liner will be covered by 24-inches of topsoil and seeded.
5. It is assumed that no asbestos is present at this site.
6. Condenser tubes are comprised of stainless steel.

### **3.2.4 MacDill AFB RICE/Battery Storage**

1. The cost to remove the piping to the metering and regulation stations is not included in the estimate.
2. Costs to remove RICE Units 1 and 2 as well as future RICE Units 3 and 4 are included in the estimate.
3. Manufacturing information of the battery energy storage system was not available for review. Battery specifications and quantities were assumed based on 1898 & Co. experience.
4. A Lease Agreement was not provided for review including removal requirements. As such, a removal depth of 3 feet below grade was assumed.
5. The battery disposal fees are assumed to be at the expense of the Project. Costs are included for transporting the batteries to a recycling facility.
6. It is assumed no asbestos or environmental contamination is present at the site.

## **3.3 Solar Site Specific Assumptions**

### **3.3.1 Agrivoltaics Solar**

1. Agrivoltaics Solar is on land owned by TECO. A removal depth of 3 feet below grade was assumed.
2. The area inside the perimeter fencing is assumed to be disturbed and requires grading and reseeded as part of decommissioning.
3. The cost for substation removal was not included.

### **3.3.2 Alafia Solar**

1. A solar lease agreement was not available for review. A removal depth of 3 feet below grade was assumed.
2. The area inside the perimeter fencing is assumed to be disturbed and requires grading and reseeded as part of decommissioning.
3. Drawings were not provided for review; project quantities and specifications were assumed based on other TECO solar projects and 1898 & Co. experience.
4. The cost for substation removal was not included.

### **3.3.3 Balm Solar**

1. A solar lease agreement was not available for review. A removal depth of 3 feet below grade was assumed.
2. The area inside the perimeter fencing is assumed to be disturbed and requires grading and reseeded as part of decommissioning.

3. The cost for substation removal was not included.

#### **3.3.4 Big Bend Floating Solar**

1. Big Bend Floating Solar sits on Big Bend power station's bottom ash storage pond. Remediation cost for the bottom ash storage pond is included in the Big Bend Power Station estimate not in the Big Bend Floating Solar estimate.
2. The cost for substation removal was not included.

#### **3.3.5 Big Bend Solar**

1. Big Bend Solar is on land owned by TECO. A removal depth of 3 feet below grade was assumed.
2. The area inside the perimeter fencing is assumed to be disturbed and requires grading and reseeding as part of decommissioning.
3. Manufacturing information of the battery energy storage system was not available for review. Battery specifications and quantities were assumed based on 1898 & Co. experience.
4. The battery disposal fees are assumed to be at the expense of the Project. Costs are included for transporting the batteries to a recycling facility.
5. Substations of the solar sites will be partially demolished. Costs are included for removal of the MV breakers, associated structures, and main power transformer.

#### **3.3.6 Big Bend Solar II**

1. Big Bend Solar II is on land owned by TECO. A removal depth of 3 feet below grade was assumed.
2. The area inside the perimeter fencing is assumed to be disturbed and requires grading and reseeding as part of decommissioning.
3. Substations of the solar sites will be partially demolished. Costs are included for removal of the MV breakers, associated structures, and main power transformer.

#### **3.3.7 Bonnie Mine Solar**

1. A solar lease agreement was not available for review. A removal depth of 3 feet below grade was assumed.
2. The area inside the perimeter fencing is assumed to be disturbed and requires grading and reseeding as part of decommissioning.
3. The cost for substation removal was not included.

#### **3.3.8 Brewster Solar**

1. A solar lease agreement was not available for review. A removal depth of 3 feet below grade was assumed.
2. The area inside the perimeter fencing is assumed to be disturbed and requires grading and reseeding as part of decommissioning.
4. Drawings were not provided for review; project quantities and specifications were assumed based on other TECO solar projects and 1898 & Co. experience.
5. Substations of the solar sites will be partially demolished. Costs are included for removal of the MV breakers, associated structures, and main power transformer.

#### **3.3.9 Bull Frog Creek Solar**

1. A solar lease agreement was not available for review. A removal depth of 3 feet below grade was assumed.
2. The area inside the perimeter fencing is assumed to be disturbed and requires grading and reseeding as part of decommissioning.
3. Drawings were not provided for review; project quantities and specifications were assumed based on other TECO solar projects and 1898 & Co. experience.
4. The cost for substation removal was not included.



### **3.3.10 Cotton Mouth Ranch Solar**

1. A solar lease agreement was not available for review. A removal depth of 3 feet below grade was assumed.
2. The area inside the perimeter fencing is assumed to be disturbed and requires grading and reseeding as part of decommissioning.
3. Drawings were not provided for review; project quantities and specifications were assumed based on other TECO solar projects and 1898 & Co. experience.
4. Substations of the solar sites will be partially demolished. Costs are included for removal of the MV breakers, associated structures, and main power transformer.

### **3.3.11 Durrance Solar**

1. A solar lease agreement was not available for review. A removal depth of 3 feet below grade was assumed.
2. The area inside the perimeter fencing is assumed to be disturbed and requires grading and reseeding as part of decommissioning.
3. Substations of the solar sites will be partially demolished. Costs are included for removal of the MV breakers, associated structures, and main power transformer.

### **3.3.12 Eastern PVS+ES Solar**

1. A solar lease agreement was not available for review. A removal depth of 3 feet below grade was assumed.
2. The area inside the perimeter fencing is assumed to be disturbed and requires grading and reseeding as part of decommissioning.
3. The cost for substation removal was not included.

### **3.3.13 English Creek Solar**

1. A solar lease agreement was not available for review. A removal depth of 3 feet below grade was assumed.
2. The area inside the perimeter fencing is assumed to be disturbed and requires grading and reseeding as part of decommissioning.
3. Drawings were not provided for review; project quantities and specifications were assumed based on other TECO solar projects and 1898 & Co. experience.
4. Substations of the solar sites will be partially demolished. Costs are included for removal of the MV breakers, associated structures, and main power transformer.

### **3.3.14 Florida Aquarium Pavilion Solar**

1. Florida Aquarium Pavilion Solar is a rooftop solar site. It is assumed 15 percent of the rooftop under the panels will require restoration after decommissioning.
2. The cost for substation removal was not included.

### **3.3.15 Future Solar Site I**

1. Because the location of Future Solar Site I has not yet been determined, an SCI of 100 percent was applied.
1. A solar lease agreement was not available for review. A removal depth of 3 feet below grade was assumed.
2. The area inside the perimeter fencing is assumed to be disturbed and requires grading and reseeding as part of decommissioning.
3. Drawings were not provided for review; project quantities and specifications were assumed based on other TECO solar projects and 1898 & Co. experience.
4. Substations of the solar sites will be partially demolished. Costs are included for removal of the MV breakers, associated structures, and main power transformer.



### **3.3.16 Future Solar Site II**

5. Because the location of Future Solar Site II has not yet been determined, an SCI of 100 percent was applied.
6. A solar lease agreement was not available for review. A removal depth of 3 feet below grade was assumed.
7. The area inside the perimeter fencing is assumed to be disturbed and requires grading and reseeding as part of decommissioning.
8. Drawings were not provided for review; project quantities and specifications were assumed based on other TECO solar projects and 1898 & Co. experience.
9. Substations of the solar sites will be partially demolished. Costs are included for removal of the MV breakers, associated structures, and main power transformer.

### **3.3.17 Grange Hall Solar**

1. A solar lease agreement was not available for review. A removal depth of 3 feet below grade was assumed.
2. The area inside the perimeter fencing is assumed to be disturbed and requires grading and reseeding as part of decommissioning.
3. The cost for substation removal was not included.

### **3.3.18 Jamison Solar**

1. A solar lease agreement was not available for review. A removal depth of 3 feet below grade was assumed.
2. The area inside the perimeter fencing is assumed to be disturbed and requires grading and reseeding as part of decommissioning.
3. Substations of the solar sites will be partially demolished. Costs are included for removal of the MV breakers, associated structures, and main power transformer.

### **3.3.19 Juniper Solar**

1. A solar lease agreement was not available for review. A removal depth of 3 feet below grade was assumed.
2. The area inside the perimeter fencing is assumed to be disturbed and requires grading and reseeding as part of decommissioning.
3. Drawings were not provided for review; project quantities and specifications were assumed based on other TECO solar projects and 1898 & Co. experience.
4. Substations of the solar sites will be partially demolished. Costs are included for removal of the MV breakers, associated structures, and main power transformer.

### **3.3.20 Lake Hancock Solar**

1. A solar lease agreement was not available for review. A removal depth of 3 feet below grade was assumed.
2. The area inside the perimeter fencing is assumed to be disturbed and requires grading and reseeding as part of decommissioning.
3. The cost for substation removal was not included.

### **3.3.21 Lake Mabel**

4. A solar lease agreement was not available for review. A removal depth of 3 feet below grade was assumed.
5. The area inside the perimeter fencing is assumed to be disturbed and requires grading and reseeding as part of decommissioning.
6. Drawings were not provided for review; project quantities and specifications were assumed based on other TECO solar projects and 1898 & Co. experience.

7. Manufacturing information of the battery energy storage system was not available for review. Battery specifications and quantities were assumed based on 1898 & Co. experience.
8. The battery disposal fees are assumed to be at the expense of the Project. Costs are included for transporting the batteries to a recycling facility.
9. Substations of the solar sites will be partially demolished. Costs are included for removal of the MV breakers, associated structures, and main power transformer.

#### **3.3.22 Laurel Oaks Solar**

1. A solar lease agreement was not available for review. A removal depth of 3 feet below grade was assumed.
2. The area inside the perimeter fencing is assumed to be disturbed and requires grading and reseeding as part of decommissioning.
3. Substations of the solar sites will be partially demolished. Costs are included for removal of the MV breakers, associated structures, and main power transformer.

#### **3.3.23 Legoland Solar**

1. Legoland Solar is on land owned by Legoland. All materials and support systems will be removed to grade.
2. The area inside the perimeter fencing is assumed to be disturbed and requires grading and reseeding as part of decommissioning.
3. Substations of the solar sites will be partially demolished. Costs are included for removal of the MV breakers, associated structures, and main power transformer.

#### **3.3.24 Lithia Solar**

1. A solar lease agreement was not available for review. A removal depth of 3 feet below grade was assumed.
2. The area inside the perimeter fencing is assumed to be disturbed and requires grading and reseeding as part of decommissioning.
3. The cost for substation removal was not included.

#### **3.3.25 Little Manatee River**

1. A solar lease agreement was not available for review. A removal depth of 3 feet below grade was assumed.
2. The area inside the perimeter fencing is assumed to be disturbed and requires grading and reseeding as part of decommissioning.
3. The cost for substation removal was not included.

#### **3.3.26 Magnolia Solar**

1. A solar lease agreement was not available for review. A removal depth of 3 feet below grade was assumed.
2. The area inside the perimeter fencing is assumed to be disturbed and requires grading and reseeding as part of decommissioning.
3. Substations of the solar sites will be partially demolished. Costs are included for removal of the MV breakers, associated structures, and main power transformer.

#### **3.3.27 Mountain View Solar**

1. A solar lease agreement was not available for review. A removal depth of 3 feet below grade was assumed.
2. The area inside the perimeter fencing is assumed to be disturbed and requires grading and reseeding as part of decommissioning.

3. Substations of the solar sites will be partially demolished. Costs are included for removal of the MV breakers, associated structures, and main power transformer.

#### **3.3.28 Payne Creek Solar**

1. A solar lease agreement was not available for review. A removal depth of 3 feet below grade was assumed.
2. The area inside the perimeter fencing is assumed to be disturbed and requires grading and reseeding as part of decommissioning.
3. The cost for substation removal was not included.

#### **3.3.29 Peace Creek Solar**

1. A solar lease agreement was not available for review. A removal depth of 3 feet below grade was assumed.
2. The area inside the perimeter fencing is assumed to be disturbed and requires grading and reseeding as part of decommissioning.
3. The cost for substation removal was not included.

#### **3.3.30 Riverside Solar**

1. A solar lease agreement was not available for review. A removal depth of 3 feet below grade was assumed.
2. The area inside the perimeter fencing is assumed to be disturbed and requires grading and reseeding as part of decommissioning.
3. Substations of the solar sites will be partially demolished. Costs are included for removal of the MV breakers, associated structures, and main power transformer.

#### **3.3.31 Tampa International Solar**

1. It is assumed that all concrete support systems will be removed to the floor elevation of the rooftop parking structure on which they sit.
2. Approximately 15 percent of the rooftop was assumed to require restoration following decommissioning.
3. The cost for substation removal was not included.

#### **3.3.32 Wimauma Solar**

4. A solar lease agreement was not available for review. A removal depth of 3 feet below grade was assumed.
5. The area inside the perimeter fencing is assumed to be disturbed and requires grading and reseeding as part of decommissioning.
6. New battery energy storage system layouts were provided by TECO. Manufacturing information of the battery energy storage system was not available for review. Battery specifications and quantities were assumed based on 1898 & Co. experience.
7. The battery disposal fees are assumed to be at the expense of the Project. Costs are included for transporting the batteries to a recycling facility.
8. The cost for substation removal was not included.

## 4.0 Results

1898 & Co. has prepared cost estimates in 2023 dollars for the decommissioning of the Plants. These costs are summarized in the following table. When TECO determines that the Plants should be retired, the above grade equipment and steel structures are assumed to have sufficient scrap value to a scrap contractor to offset a portion of the decommissioning costs. TECO will incur costs in the demolition and restoration of the sites less the salvage value of equipment and bulk recycled metals.

Table 4-1: Decommissioning Cost Summary (2023\$)

Plant	Decommissioning Costs	Salvage Credits	Net Project Cost
Agrivoltaics Solar	\$ 126,600	\$ (38,800)	\$ 87,800
Balm Solar	\$ 18,112,100	\$ (7,390,700)	\$ 10,721,400
Bayside	\$ 33,045,000	\$ (16,583,000)	\$ 16,462,000
Big Bend	\$ 86,850,000	\$ (13,018,000)	\$ 73,832,000
Big Bend Floating Solar	\$ 99,500	\$ (76,100)	\$ 23,400
Big Bend Solar	\$ 4,321,300	\$ (969,700)	\$ 3,351,600
Big Bend Solar Phase 2	\$ 1,605,200	\$ (537,900)	\$ 1,067,300
Bonnie Mine Solar	\$ 7,265,000	\$ (2,211,400)	\$ 5,053,600
Durrance Solar	\$ 12,169,000	\$ (4,340,200)	\$ 7,828,800
Eastern PVS+ES Solar	\$ 105,300	\$ (33,700)	\$ 71,600
Florida Aquarium Pavilion	\$ 12,700	\$ (5,000)	\$ 7,700
Grange Hall Solar	\$ 11,086,100	\$ (3,628,000)	\$ 7,458,100
Jamison Solar	\$ 11,175,600	\$ (3,500,400)	\$ 7,675,200
Lake Hancock Solar	\$ 8,761,000	\$ (2,889,500)	\$ 5,871,500
Laurel Oaks Solar	\$ 8,305,900	\$ (2,217,600)	\$ 6,088,300
Legoland Solar	\$ 172,100	\$ (31,100)	\$ 141,000
Lithia Solar	\$ 13,536,500	\$ (4,272,200)	\$ 9,264,300
Little Manatee River	\$ 14,167,400	\$ (4,602,400)	\$ 9,565,000
MacDill AFB RICE/Battery	\$ 2,025,000	\$ (1,267,000)	\$ 758,000
Magnolia Solar	\$ 12,151,300	\$ (2,631,500)	\$ 9,519,800
Mountain View Solar	\$ 7,202,000	\$ (1,793,600)	\$ 5,408,400
Payne Creek Solar	\$ 13,470,500	\$ (4,240,600)	\$ 9,229,900
Peace Creek Solar	\$ 9,713,400	\$ (3,300,700)	\$ 6,412,700
Polk	\$ 29,552,000	\$ (13,869,000)	\$ 15,683,000
Riverside Solar	\$ 8,768,800	\$ (2,092,100)	\$ 6,676,700
Tampa International Solar	\$ 815,900	\$ (296,100)	\$ 519,800
Wimauma Solar	\$ 15,414,100	\$ (4,267,300)	\$ 11,146,800

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TECO Decommissioning Cost Estimate Study

Future Solar Sites			
Plant	Decommissioning Costs	Salvage Credits	Net Project Cost
Alafia Solar	\$ 8,750,200	\$ (2,115,700)	\$ 6,634,500
Brewster Solar	\$ 5,594,500	\$ (1,591,800)	\$ 4,002,700
Bull Frog Creek Solar	\$ 10,077,000	\$ (2,567,900)	\$ 7,509,100
Cotton Mouth Ranch Solar	\$ 10,408,100	\$ (2,550,600)	\$ 7,857,500
English Creek Solar	\$ 9,424,300	\$ (2,546,600)	\$ 6,877,700
Future Solar Site I	\$ 10,501,600	\$ (2,367,300)	\$ 8,134,300
Future Solar Site II	\$ 10,501,600	\$ (2,367,300)	\$ 8,134,300
Juniper Solar	\$ 10,828,400	\$ (2,332,300)	\$ 8,496,100
Lake Mabel	\$ 11,269,900	\$ (3,121,600)	\$ 8,148,300
<b>TOTAL DECOMMISSIONING COST</b>	<b>\$ 417,384,900</b>	<b>\$ (121,664,700)</b>	<b>\$ 295,720,200</b>

**APPENDIX A - COST ESTIMATE SUMMARIES**

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**TAMPA ELECTRIC COMPANY  
 2023 DEPRECIATION AND  
 DISMANTLEMENT STUDY  
 EXHIBIT 3  
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**Table A-1  
 Agrivoltaics Solar  
 Solar Decommissioning Cost Summary**

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
<b>Agrivoltaics Solar</b>						
<i>Solar Farm</i>						
Solar Panel Removal	\$ 15,500	\$ 16,100	\$ 5,100	\$ -	\$ 36,700	\$ -
Panel Supports/Rack	\$ 23,100	\$ 24,000	\$ -	\$ -	\$ 47,100	\$ -
Electrical & Wiring	\$ 1,000	\$ 1,000	\$ -	\$ -	\$ 2,000	\$ -
Site Restoration	\$ 7,200	\$ 7,500	\$ -	\$ 26,000	\$ 40,700	\$ -
On-site Concrete Crushing and Removal	\$ -	\$ -	\$ 100	\$ -	\$ 100	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (38,800)
<b>Subtotal</b>	<b>\$ 46,800</b>	<b>\$ 48,600</b>	<b>\$ 5,200</b>	<b>\$ 26,000</b>	<b>\$ 126,600</b>	<b>\$ (38,800)</b>
<b>Agrivoltaics Solar Subtotal</b>	<b>\$ 46,800</b>	<b>\$ 48,600</b>	<b>\$ 5,200</b>	<b>\$ 26,000</b>	<b>\$ 126,600</b>	<b>\$ (38,800)</b>
<b>TOTAL DECOM COST (CREDIT)</b>					<b>\$ 126,600</b>	<b>\$ (38,800)</b>
<b>PROJECT INDIRECTS (0%)</b>					<b>\$ -</b>	
<b>CONTINGENCY (0%)</b>					<b>\$ -</b>	
<b>TOTAL PROJECT COST (CREDIT)</b>					<b>\$ 126,600</b>	<b>\$ (38,800)</b>
<b>TOTAL NET PROJECT COST (CREDIT)</b>					<b>\$ 87,800</b>	

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**Table A-2  
Alafia Solar  
Solar Decommissioning Cost Summary**

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
<b>Alafia Solar</b>						
<i>Solar Farm</i>						
Solar Panel Removal	\$ 1,261,900	\$ 1,314,500	\$ 437,800	\$ -	\$ 3,014,200	\$ -
Panel Supports/Rack	\$ 1,190,700	\$ 1,240,200	\$ -	\$ -	\$ 2,430,900	\$ -
Electrical & Wiring	\$ 185,200	\$ 192,900	\$ -	\$ -	\$ 378,100	\$ -
Site Restoration	\$ 150,300	\$ 156,500	\$ -	\$ 2,605,600	\$ 2,912,400	\$ -
On-site Concrete Crushing and Remova	\$ -	\$ -	\$ 11,400	\$ -	\$ 11,400	\$ -
Debris	\$ -	\$ -	\$ 3,200	\$ -	\$ 3,200	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,115,700)
<b>Subtotal</b>	<b>\$ 2,788,100</b>	<b>\$ 2,904,100</b>	<b>\$ 452,400</b>	<b>\$ 2,605,600</b>	<b>\$ 8,750,200</b>	<b>\$ (2,115,700)</b>
<b>Alafia Solar Subtotal</b>	<b>\$ 2,788,100</b>	<b>\$ 2,904,100</b>	<b>\$ 452,400</b>	<b>\$ 2,605,600</b>	<b>\$ 8,750,200</b>	<b>\$ (2,115,700)</b>
<b>TOTAL DECOM COST (CREDIT)</b>					<b>\$ 8,750,200</b>	<b>\$ (2,115,700)</b>
<b>PROJECT INDIRECTS (0%)</b>					<b>\$ -</b>	
<b>CONTINGENY (0%)</b>					<b>\$ -</b>	
<b>TOTAL PROJECT COST (CREDIT)</b>					<b>\$ 8,750,200</b>	<b>\$ (2,115,700)</b>
<b>TOTAL NET PROJECT COST (CREDIT)</b>					<b>\$ 6,634,500</b>	



**TAMPA ELECTRIC COMPANY  
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**Table A-3  
 Balm Solar  
 Solar Decommissioning Cost Summary**

<b>Balm Solar</b>	<b>Labor</b>	<b>Material and Equipment</b>	<b>Disposal</b>	<b>Environmental</b>	<b>Total Cost</b>	<b>Scrap Value</b>
<i>Solar Farm</i>						
Solar Panel Removal	\$ 2,065,500	\$ 2,151,500	\$ -	\$ -	\$ 4,217,000	\$ -
Panel Supports/Rack	\$ 5,564,300	\$ 5,796,000	\$ -	\$ -	\$ 11,360,300	\$ -
Electrical & Wiring	\$ 119,200	\$ 124,200	\$ -	\$ -	\$ 243,400	\$ -
Site Restoration	\$ 120,600	\$ 125,600	\$ -	\$ 2,032,200	\$ 2,278,400	\$ -
On-site Concrete Crushing and Remova	\$ -	\$ -	\$ 3,900	\$ -	\$ 3,900	\$ -
Debris	\$ -	\$ -	\$ 9,100	\$ -	\$ 9,100	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (7,390,700)
<b>Subtotal</b>	<b>\$ 7,869,600</b>	<b>\$ 8,197,300</b>	<b>\$ 13,000</b>	<b>\$ 2,032,200</b>	<b>\$ 18,112,100</b>	<b>\$ (7,390,700)</b>
<b>Balm Solar Subtotal</b>	<b>\$ 7,869,600</b>	<b>\$ 8,197,300</b>	<b>\$ 13,000</b>	<b>\$ 2,032,200</b>	<b>\$ 18,112,100</b>	<b>\$ (7,390,700)</b>
<b>TOTAL DECOM COST (CREDIT)</b>					<b>\$ 18,112,100</b>	<b>\$ (7,390,700)</b>
<b>PROJECT INDIRECTS (0%)</b>					<b>\$ -</b>	
<b>CONTINGENY (0%)</b>					<b>\$ -</b>	
<b>TOTAL PROJECT COST (CREDIT)</b>					<b>\$ 18,112,100</b>	<b>\$ (7,390,700)</b>
<b>TOTAL NET PROJECT COST (CREDIT)</b>					<b>\$ 10,721,400</b>	

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**Table A-4  
Bayside  
Decommissioning Cost Summary**

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
<b>Bayside</b>						
<i>Unit 1</i>						
Aux Boiler	\$ 8,000	\$ 13,000	\$ -	\$ -	\$ 21,000	\$ -
CTGs and HRSGs	\$ 2,264,000	\$ 3,639,000	\$ -	\$ -	\$ 5,903,000	\$ -
Steam Turbine & Building	\$ 1,014,000	\$ 1,630,000	\$ -	\$ -	\$ 2,644,000	\$ -
SCR	\$ 96,000	\$ 155,000	\$ -	\$ -	\$ 251,000	\$ -
Stacks	\$ 107,000	\$ 172,000	\$ -	\$ -	\$ 279,000	\$ -
GSU & Foundation	\$ 140,000	\$ 224,000	\$ -	\$ -	\$ 364,000	\$ -
On-site Concrete Crushing & Disposal	\$ -	\$ -	\$ 54,000	\$ -	\$ 54,000	\$ -
Debris	\$ -	\$ -	\$ 27,000	\$ -	\$ 27,000	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (6,200,000)
<b>Subtotal</b>	<b>\$ 3,629,000</b>	<b>\$ 5,833,000</b>	<b>\$ 81,000</b>	<b>\$ -</b>	<b>\$ 9,543,000</b>	<b>\$ (6,200,000)</b>
<i>Unit 2</i>						
Aux Boiler	\$ 11,000	\$ 18,000	\$ -	\$ -	\$ 29,000	\$ -
CTGs and HRSGs	\$ 3,230,000	\$ 5,193,000	\$ -	\$ -	\$ 8,423,000	\$ -
Steam Turbine & Building	\$ 1,024,000	\$ 1,646,000	\$ -	\$ -	\$ 2,670,000	\$ -
SCR	\$ 127,000	\$ 204,000	\$ -	\$ -	\$ 331,000	\$ -
Stacks	\$ 142,000	\$ 229,000	\$ -	\$ -	\$ 371,000	\$ -
GSU & Foundation	\$ 178,000	\$ 287,000	\$ -	\$ -	\$ 465,000	\$ -
On-site Concrete Crushing & Disposal	\$ -	\$ -	\$ 54,000	\$ -	\$ 54,000	\$ -
Debris	\$ -	\$ -	\$ 22,000	\$ -	\$ 22,000	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (7,954,000)
<b>Subtotal</b>	<b>\$ 4,712,000</b>	<b>\$ 7,577,000</b>	<b>\$ 76,000</b>	<b>\$ -</b>	<b>\$ 12,365,000</b>	<b>\$ (7,954,000)</b>
<i>Units 3-6</i>						
CTGs and HRSGs	\$ 648,000	\$ 1,042,000	\$ -	\$ -	\$ 1,690,000	\$ -
Stacks	\$ 21,000	\$ 34,000	\$ -	\$ -	\$ 55,000	\$ -
GSU & Foundation	\$ 19,000	\$ 30,000	\$ -	\$ -	\$ 49,000	\$ -
Debris	\$ -	\$ -	\$ 9,000	\$ -	\$ 9,000	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,837,000)
<b>Subtotal</b>	<b>\$ 688,000</b>	<b>\$ 1,106,000</b>	<b>\$ 9,000</b>	<b>\$ -</b>	<b>\$ 1,803,000</b>	<b>\$ (1,837,000)</b>
<i>Common</i>						
Cooling Water Intakes and Circulating Water Pumps	\$ 80,000	\$ 128,000	\$ -	\$ -	\$ 208,000	\$ -
Roads	\$ 251,000	\$ 403,000	\$ -	\$ -	\$ 654,000	\$ -
All BOP Buildings	\$ 164,000	\$ 263,000	\$ -	\$ -	\$ 427,000	\$ -
Fuel Equipment	\$ 8,000	\$ 12,000	\$ -	\$ -	\$ 20,000	\$ -
All Other Tanks	\$ 994,000	\$ 1,597,000	\$ -	\$ -	\$ 2,591,000	\$ -
Transformers & Foundation	\$ 22,000	\$ 36,000	\$ -	\$ 569,000	\$ 627,000	\$ -
Mercury & Universal Waste Disposal	\$ -	\$ -	\$ -	\$ 36,000	\$ 36,000	\$ -
Pond Closure	\$ -	\$ -	\$ -	\$ 2,627,000	\$ 2,627,000	\$ -
Concrete Removal, Crushing, & Disposal	\$ -	\$ -	\$ 60,000	\$ -	\$ 60,000	\$ -
Grading & Seeding	\$ -	\$ -	\$ -	\$ 2,071,000	\$ 2,071,000	\$ -
Debris	\$ -	\$ -	\$ 13,000	\$ -	\$ 13,000	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (592,000)
<b>Subtotal</b>	<b>\$ 1,519,000</b>	<b>\$ 2,439,000</b>	<b>\$ 73,000</b>	<b>\$ 5,303,000</b>	<b>\$ 9,334,000</b>	<b>\$ (592,000)</b>
<b>Bayside Subtotal</b>	<b>\$ 10,548,000</b>	<b>\$ 16,955,000</b>	<b>\$ 239,000</b>	<b>\$ 5,303,000</b>	<b>\$ 33,045,000</b>	<b>\$ (16,583,000)</b>
<b>TOTAL DECOM COST (CREDIT)</b>					<b>\$ 33,045,000</b>	<b>\$ (16,583,000)</b>
<b>PROJECT INDIRECTS (0%)</b>					<b>\$ -</b>	
<b>CONTINGENCY (0%)</b>					<b>\$ -</b>	
<b>TOTAL PROJECT COST (CREDIT)</b>					<b>\$ 33,045,000</b>	<b>\$ (16,583,000)</b>
<b>TOTAL NET PROJECT COST (CREDIT)</b>					<b>\$ 16,462,000</b>	

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**Table A-5  
Big Bend  
Decommissioning Cost Summary**

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
<b>Big Bend</b>						
<i>Unit 1</i>						
Asbestos Removal	\$ -	\$ -	\$ -	\$ 383,000	\$ 383,000	\$ -
Steam Turbine & Building	\$ 863,000	\$ 1,388,000	\$ -	\$ -	\$ 2,251,000	\$ -
GSU & Foundation	\$ 59,000	\$ 95,000	\$ -	\$ -	\$ 154,000	\$ -
On-site Concrete Crushing & Disposal	\$ -	\$ -	\$ 39,000	\$ -	\$ 39,000	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,571,000)
<b>Subtotal</b>	<b>\$ 922,000</b>	<b>\$ 1,483,000</b>	<b>\$ 39,000</b>	<b>\$ 569,000</b>	<b>\$ 3,013,000</b>	<b>\$ (1,571,000)</b>
<i>Unit 4</i>						
Asbestos Removal	\$ -	\$ -	\$ -	\$ 837,000	\$ 837,000	\$ -
Boiler	\$ 1,595,000	\$ 2,563,000	\$ -	\$ -	\$ 4,158,000	\$ -
Steam Turbine & Building	\$ 891,000	\$ 1,432,000	\$ -	\$ -	\$ 2,323,000	\$ -
Precipitator	\$ 253,000	\$ 407,000	\$ -	\$ -	\$ 660,000	\$ -
SCR	\$ 585,000	\$ 941,000	\$ -	\$ -	\$ 1,526,000	\$ -
Scrubber / FGD	\$ 302,000	\$ 485,000	\$ -	\$ -	\$ 787,000	\$ -
Stacks	\$ 439,000	\$ 705,000	\$ -	\$ -	\$ 1,144,000	\$ -
GSU & Foundation	\$ 60,000	\$ 97,000	\$ -	\$ -	\$ 157,000	\$ -
On-site Concrete Crushing & Disposal	\$ -	\$ -	\$ 132,000	\$ -	\$ 132,000	\$ -
Debris	\$ -	\$ -	\$ 428,000	\$ -	\$ 428,000	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (4,283,000)
<b>Subtotal</b>	<b>\$ 4,125,000</b>	<b>\$ 6,630,000</b>	<b>\$ 560,000</b>	<b>\$ 1,002,000</b>	<b>\$ 12,317,000</b>	<b>\$ (4,283,000)</b>
<i>GT 4</i>						
CTGs and HRSGs	\$ 85,000	\$ 137,000	\$ -	\$ -	\$ 222,000	\$ -
Flood Wall	\$ 61,000	\$ 98,000	\$ -	\$ -	\$ 159,000	\$ -
Stacks	\$ 4,000	\$ 6,000	\$ -	\$ -	\$ 10,000	\$ -
GSU & Foundation	\$ 17,000	\$ 27,000	\$ -	\$ -	\$ 44,000	\$ -
On-site Concrete Crushing & Disposal	\$ -	\$ -	\$ 5,000	\$ -	\$ 5,000	\$ -
Debris	\$ -	\$ -	\$ 2,000	\$ -	\$ 2,000	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (358,000)
<b>Subtotal</b>	<b>\$ 167,000</b>	<b>\$ 268,000</b>	<b>\$ 7,000</b>	<b>\$ -</b>	<b>\$ 442,000</b>	<b>\$ (358,000)</b>
<i>GT 5-6</i>						
CTGs and HRSGs	\$ 3,353,000	\$ 5,389,000	\$ -	\$ -	\$ 8,742,000	\$ -
Steam Turbine & Building	\$ 20,000	\$ 33,000	\$ -	\$ -	\$ 53,000	\$ -
SCR	\$ 79,000	\$ 127,000	\$ -	\$ -	\$ 206,000	\$ -
Flood Wall	\$ 266,000	\$ 427,000	\$ -	\$ -	\$ 693,000	\$ -
Cooling Towers & Basin	\$ 278,000	\$ 446,000	\$ -	\$ -	\$ 724,000	\$ -
GSU & Foundation	\$ 88,000	\$ 141,000	\$ -	\$ -	\$ 229,000	\$ -
On-site Concrete Crushing & Disposal	\$ -	\$ -	\$ 79,000	\$ -	\$ 79,000	\$ -
Debris	\$ -	\$ -	\$ 10,000	\$ -	\$ 10,000	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (6,079,000)
<b>Subtotal</b>	<b>\$ 4,084,000</b>	<b>\$ 6,563,000</b>	<b>\$ 89,000</b>	<b>\$ -</b>	<b>\$ 10,736,000</b>	<b>\$ (6,079,000)</b>
<i>Handling</i>						
Coal Handling Facilities	\$ 387,000	\$ 621,000	\$ -	\$ -	\$ 1,008,000	\$ -
Coal Storage Area Restoration	\$ -	\$ -	\$ -	\$ 7,958,000	\$ 7,958,000	\$ -
Limestone Handling Facilities	\$ 30,000	\$ 49,000	\$ -	\$ -	\$ 79,000	\$ -
On-site Concrete Crushing & Disposal	\$ -	\$ -	\$ 13,000	\$ -	\$ 13,000	\$ -
Debris	\$ -	\$ -	\$ 33,000	\$ -	\$ 33,000	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (267,000)
<b>Subtotal</b>	<b>\$ 417,000</b>	<b>\$ 670,000</b>	<b>\$ 46,000</b>	<b>\$ 7,958,000</b>	<b>\$ 9,091,000</b>	<b>\$ (267,000)</b>
<i>Common</i>						
Cooling Water Intakes and Circulating Water Pumps	\$ 150,000	\$ 242,000	\$ -	\$ -	\$ 392,000	\$ -
BOP Misc.	\$ 32,000	\$ 51,000	\$ -	\$ -	\$ 83,000	\$ -
Roads	\$ 168,000	\$ 270,000	\$ -	\$ -	\$ 438,000	\$ -
All BOP Buildings	\$ 336,000	\$ 541,000	\$ -	\$ -	\$ 877,000	\$ -
Fuel Equipment	\$ 482,000	\$ 775,000	\$ -	\$ -	\$ 1,257,000	\$ -
All Other Tanks	\$ 578,000	\$ 930,000	\$ -	\$ -	\$ 1,508,000	\$ -
Transformers & Foundation	\$ -	\$ -	\$ -	\$ 298,000	\$ 298,000	\$ -
Refractory Disposal	\$ -	\$ -	\$ -	\$ 15,000	\$ 15,000	\$ -
Mercury & Universal Waste Disposal	\$ -	\$ -	\$ -	\$ 17,000	\$ 17,000	\$ -
Fuel Oil Tank Area Remediation	\$ -	\$ -	\$ -	\$ 365,000	\$ 365,000	\$ -
Fuel Oil Line Flushing/Cleaning	\$ -	\$ -	\$ -	\$ 52,000	\$ 52,000	\$ -
Pond Closure	\$ -	\$ -	\$ -	\$ 25,413,000	\$ 25,413,000	\$ -
Gypsum Area	\$ -	\$ -	\$ -	\$ 14,904,000	\$ 14,904,000	\$ -
Plant Washdown & Materials Disposal	\$ -	\$ -	\$ -	\$ 41,000	\$ 41,000	\$ -
Concrete Removal, Crushing, & Disposal	\$ -	\$ -	\$ 92,000	\$ -	\$ 92,000	\$ -
Grading & Seeding	\$ -	\$ -	\$ -	\$ 5,485,000	\$ 5,485,000	\$ -
Debris	\$ -	\$ -	\$ 14,000	\$ -	\$ 14,000	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (460,000)
<b>Subtotal</b>	<b>\$ 1,746,000</b>	<b>\$ 2,809,000</b>	<b>\$ 106,000</b>	<b>\$ 46,590,000</b>	<b>\$ 51,251,000</b>	<b>\$ (460,000)</b>
<b>Big Bend Subtotal</b>	<b>\$ 11,461,000</b>	<b>\$ 18,423,000</b>	<b>\$ 847,000</b>	<b>\$ 56,119,000</b>	<b>\$ 86,850,000</b>	<b>\$ (13,018,000)</b>
<b>TOTAL DECOM COST (CREDIT)</b>					<b>\$ 86,850,000</b>	<b>\$ (13,018,000)</b>
<b>PROJECT INDIRECTS (0%)</b>					<b>\$ -</b>	
<b>CONTINGENCY (0%)</b>					<b>\$ -</b>	
<b>TOTAL PROJECT COST (CREDIT)</b>					<b>\$ 86,850,000</b>	<b>\$ (13,018,000)</b>
<b>TOTAL NET PROJECT COST (CREDIT)</b>					<b>\$ 73,832,000</b>	

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**Table A-6  
 Big Bend Floating Solar  
 Solar Decommissioning Cost Summary**

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
<b>Big Bend Floating Solar</b>						
<i>Solar Farm</i>						
Solar Panel Removal	\$ 20,800	\$ 21,700	\$ 7,000	\$ -	\$ 49,500	\$ -
Panel Supports/Rack	\$ 19,500	\$ 20,300	\$ -	\$ -	\$ 39,800	\$ -
Floats, Supports and Walkway	\$ 3,200	\$ 3,300	\$ -	\$ -	\$ 6,500	\$ -
Electrical & Wiring	\$ 200	\$ 200	\$ -	\$ -	\$ 400	\$ -
Site Restoration	\$ -	\$ -	\$ -	\$ 100	\$ 100	\$ -
On-site Concrete Crushing and Removal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debris	\$ -	\$ -	\$ 3,200	\$ -	\$ 3,200	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (76,100)
<b>Subtotal</b>	<b>\$ 43,700</b>	<b>\$ 45,500</b>	<b>\$ 10,200</b>	<b>\$ 100</b>	<b>\$ 99,500</b>	<b>\$ (76,100)</b>
<b>Big Bend Floating Solar Subtotal</b>	<b>\$ 43,700</b>	<b>\$ 45,500</b>	<b>\$ 10,200</b>	<b>\$ 100</b>	<b>\$ 99,500</b>	<b>\$ (76,100)</b>
<b>TOTAL DECOM COST (CREDIT)</b>					<b>\$ 99,500</b>	<b>\$ (76,100)</b>
<b>PROJECT INDIRECTS (0%)</b>					<b>\$ -</b>	
<b>CONTINGENY (0%)</b>					<b>\$ -</b>	
<b>TOTAL PROJECT COST (CREDIT)</b>					<b>\$ 99,500</b>	<b>\$ (76,100)</b>
<b>TOTAL NET PROJECT COST (CREDIT)</b>					<b>\$ 23,400</b>	

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**Table A-7  
 Big Bend Solar  
 Solar Decommissioning Cost Summary**

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
<b>Big Bend Solar</b>						
<i>Solar Farm</i>						
Solar Panel Removal	\$ 959,800	\$ 999,800	\$ 334,800	\$ -	\$ 2,294,400	\$ -
Panel Supports/Rack	\$ 528,400	\$ 550,400	-	-	\$ 1,078,800	-
Battery Energy Storage System	\$ 28,800	\$ 21,900	\$ 29,500	-	\$ 80,200	-
Electrical & Wiring	\$ 111,500	\$ 116,200	-	-	\$ 227,700	-
Site Restoration	-	-	-	\$ 632,100	\$ 632,100	-
On-site Concrete Crushing and Remova	-	-	\$ 5,400	-	\$ 5,400	-
Debris	-	-	\$ 2,700	-	\$ 2,700	-
Scrap	-	-	-	-	-	\$ (969,700)
<b>Subtotal</b>	<b>\$ 1,628,500</b>	<b>\$ 1,688,300</b>	<b>\$ 372,400</b>	<b>\$ 632,100</b>	<b>\$ 4,321,300</b>	<b>\$ (969,700)</b>
<b>Big Bend Solar Subtotal</b>	<b>\$ 1,628,500</b>	<b>\$ 1,688,300</b>	<b>\$ 372,400</b>	<b>\$ 632,100</b>	<b>\$ 4,321,300</b>	<b>\$ (969,700)</b>
<b>TOTAL DECOM COST (CREDIT)</b>					<b>\$ 4,321,300</b>	<b>\$ (969,700)</b>
<b>PROJECT INDIRECTS (0%)</b>					<b>\$ -</b>	
<b>CONTINGENY (0%)</b>					<b>\$ -</b>	
<b>TOTAL PROJECT COST (CREDIT)</b>					<b>\$ 4,321,300</b>	<b>\$ (969,700)</b>
<b>TOTAL NET PROJECT COST (CREDIT)</b>					<b>\$ 3,351,600</b>	

**Table A-8**  
**Big Bend Solar Phase 2**  
**Solar Decommissioning Cost Summary**

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
<b>Big Bend Solar Phase 2</b>						
<i>Solar Farm</i>						
Solar Panel Removal	\$ 294,200	\$ 306,500	\$ -	\$ -	\$ 600,700	\$ -
Panel Supports/Rack	\$ 283,600	\$ 295,400	\$ -	\$ -	\$ 579,000	\$ -
Electrical & Wiring	\$ 97,600	\$ 101,600	\$ -	\$ -	\$ 199,200	\$ -
Site Restoration	\$ 37,200	\$ 38,800	\$ -	\$ 142,500	\$ 218,500	\$ -
On-site Concrete Crushing and Remova	\$ -	\$ -	\$ 6,000	\$ -	\$ 6,000	\$ -
Debris	\$ -	\$ -	\$ 1,800	\$ -	\$ 1,800	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (537,900)
<b>Subtotal</b>	<b>\$ 712,600</b>	<b>\$ 742,300</b>	<b>\$ 7,800</b>	<b>\$ 142,500</b>	<b>\$ 1,605,200</b>	<b>\$ (537,900)</b>
<b>Big Bend Solar Phase 2 Subtotal</b>	<b>\$ 712,600</b>	<b>\$ 742,300</b>	<b>\$ 7,800</b>	<b>\$ 142,500</b>	<b>\$ 1,605,200</b>	<b>\$ (537,900)</b>
<b>TOTAL DECOM COST (CREDIT)</b>					<b>\$ 1,605,200</b>	<b>\$ (537,900)</b>
<b>PROJECT INDIRECTS (0%)</b>					<b>\$ -</b>	
<b>CONTINGENY (0%)</b>					<b>\$ -</b>	
<b>TOTAL PROJECT COST (CREDIT)</b>					<b>\$ 1,605,200</b>	<b>\$ (537,900)</b>
<b>TOTAL NET PROJECT COST (CREDIT)</b>					<b>\$ 1,067,300</b>	

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**Table A-9  
Bonnie Mine Solar  
Solar Decommissioning Cost Summary**

<b>Bonnie Mine Solar</b>	<b>Labor</b>	<b>Material and Equipment</b>	<b>Disposal</b>	<b>Environmental</b>	<b>Total Cost</b>	<b>Scrap Value</b>
<i>Solar Farm</i>						
Solar Panel Removal	\$ 971,700	\$ 1,012,200	\$ 306,400	\$ -	\$ 2,290,300	\$ -
Panel Supports/Rack	\$ 1,421,000	\$ 1,480,200	\$ -	\$ -	\$ 2,901,200	\$ -
Electrical & Wiring	\$ 82,300	\$ 85,600	\$ -	\$ -	\$ 167,900	\$ -
Site Restoration	\$ 70,900	\$ 73,900	\$ -	\$ 1,753,100	\$ 1,897,900	\$ -
On-site Concrete Crushing and Remova	\$ -	\$ -	\$ 2,900	\$ -	\$ 2,900	\$ -
Debris	\$ -	\$ -	\$ 4,800	\$ -	\$ 4,800	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,211,400)
<b>Subtotal</b>	<b>\$ 2,545,900</b>	<b>\$ 2,651,900</b>	<b>\$ 314,100</b>	<b>\$ 1,753,100</b>	<b>\$ 7,265,000</b>	<b>\$ (2,211,400)</b>
<b>Bonnie Mine Solar Subtotal</b>	<b>\$ 2,545,900</b>	<b>\$ 2,651,900</b>	<b>\$ 314,100</b>	<b>\$ 1,753,100</b>	<b>\$ 7,265,000</b>	<b>\$ (2,211,400)</b>
<b>TOTAL DECOM COST (CREDIT)</b>					<b>\$ 7,265,000</b>	<b>\$ (2,211,400)</b>
<b>PROJECT INDIRECTS (0%)</b>					<b>\$ -</b>	
<b>CONTINGENY (0%)</b>					<b>\$ -</b>	
<b>TOTAL PROJECT COST (CREDIT)</b>					<b>\$ 7,265,000</b>	<b>\$ (2,211,400)</b>
<b>TOTAL NET PROJECT COST (CREDIT)</b>					<b>\$ 5,053,600</b>	

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**Table A-10  
Brewster Solar  
Solar Decommissioning Cost Summary**

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
<b>Brewster Solar</b>						
<i>Solar Farm</i>						
Solar Panel Removal	\$ 819,600	\$ 853,700	\$ 277,200	\$ -	\$ 1,950,500	\$ -
Panel Supports/Rack	\$ 892,400	\$ 929,600	\$ -	\$ -	\$ 1,822,000	\$ -
Electrical & Wiring	\$ 160,600	\$ 167,200	\$ -	\$ -	\$ 327,800	\$ -
Site Restoration	\$ 100,200	\$ 104,300	\$ -	\$ 1,277,300	\$ 1,481,800	\$ -
On-site Concrete Crushing and Remova	\$ -	\$ -	\$ 9,800	\$ -	\$ 9,800	\$ -
Debris	\$ -	\$ -	\$ 2,600	\$ -	\$ 2,600	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,591,800)
<b>Subtotal</b>	<b>\$ 1,972,800</b>	<b>\$ 2,054,800</b>	<b>\$ 289,600</b>	<b>\$ 1,277,300</b>	<b>\$ 5,594,500</b>	<b>\$ (1,591,800)</b>
<b>Brewster Solar Subtotal</b>	<b>\$ 1,972,800</b>	<b>\$ 2,054,800</b>	<b>\$ 289,600</b>	<b>\$ 1,277,300</b>	<b>\$ 5,594,500</b>	<b>\$ (1,591,800)</b>
<b>TOTAL DECOM COST (CREDIT)</b>					<b>\$ 5,594,500</b>	<b>\$ (1,591,800)</b>
<b>PROJECT INDIRECTS (0%)</b>					<b>\$ -</b>	
<b>CONTINGENY (0%)</b>					<b>\$ -</b>	
<b>TOTAL PROJECT COST (CREDIT)</b>					<b>\$ 5,594,500</b>	<b>\$ (1,591,800)</b>
<b>TOTAL NET PROJECT COST (CREDIT)</b>					<b>\$ 4,002,700</b>	



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**Table A-11  
 Bull Frog Creek Solar  
 Solar Decommissioning Cost Summary**

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
<b>Bull Frog Creek Solar</b>						
<i>Solar Farm</i>						
Solar Panel Removal	\$ 1,540,100	\$ 1,604,200	\$ 413,400	\$ -	\$ 3,557,700	\$ -
Panel Supports/Rack	\$ 1,676,900	\$ 1,746,800	\$ -	\$ -	\$ 3,423,700	\$ -
Electrical & Wiring	\$ 146,900	\$ 152,900	\$ -	\$ -	\$ 299,800	\$ -
Site Restoration	\$ 188,200	\$ 196,100	\$ -	\$ 2,400,100	\$ 2,784,400	\$ -
On-site Concrete Crushing and Removal	\$ -	\$ -	\$ 8,200	\$ -	\$ 8,200	\$ -
Debris	\$ -	\$ -	\$ 3,200	\$ -	\$ 3,200	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,567,900)
<b>Subtotal</b>	<b>\$ 3,552,100</b>	<b>\$ 3,700,000</b>	<b>\$ 424,800</b>	<b>\$ 2,400,100</b>	<b>\$ 10,077,000</b>	<b>\$ (2,567,900)</b>
<b>Bull Frog Creek Solar Subtotal</b>	<b>\$ 3,552,100</b>	<b>\$ 3,700,000</b>	<b>\$ 424,800</b>	<b>\$ 2,400,100</b>	<b>\$ 10,077,000</b>	<b>\$ (2,567,900)</b>
<b>TOTAL DECOM COST (CREDIT)</b>					<b>\$ 10,077,000</b>	<b>\$ (2,567,900)</b>
<b>PROJECT INDIRECTS (0%)</b>					<b>\$ -</b>	
<b>CONTINGENY (0%)</b>					<b>\$ -</b>	
<b>TOTAL PROJECT COST (CREDIT)</b>					<b>\$ 10,077,000</b>	<b>\$ (2,567,900)</b>
<b>TOTAL NET PROJECT COST (CREDIT)</b>					<b>\$ 7,509,100</b>	

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**Table A-12  
 Cotton Mouth Ranch Solar  
 Solar Decommissioning Cost Summary**

<b>Cotton Mouth Ranch Solar</b>	<b>Labor</b>	<b>Material and Equipment</b>	<b>Disposal</b>	<b>Environmental</b>	<b>Total Cost</b>	<b>Scrap Value</b>
<i>Solar Farm</i>						
Solar Panel Removal	\$ 1,555,200	\$ 1,619,900	\$ 648,000	\$ -	\$ 3,823,100	\$ -
Panel Supports/Rack	\$ 1,693,300	\$ 1,763,900	\$ -	\$ -	\$ 3,457,200	\$ -
Electrical & Wiring	\$ 148,200	\$ 154,500	\$ -	\$ -	\$ 302,700	\$ -
Site Restoration	\$ 190,100	\$ 198,000	\$ -	\$ 2,423,600	\$ 2,811,700	\$ -
On-site Concrete Crushing and Removal	\$ -	\$ -	\$ 8,300	\$ -	\$ 8,300	\$ -
Debris	\$ -	\$ -	\$ 5,100	\$ -	\$ 5,100	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,550,600)
<b>Subtotal</b>	<b>\$ 3,586,800</b>	<b>\$ 3,736,300</b>	<b>\$ 661,400</b>	<b>\$ 2,423,600</b>	<b>\$ 10,408,100</b>	<b>\$ (2,550,600)</b>
<b>Cotton Mouth Ranch Solar Subtotal</b>	<b>\$ 3,586,800</b>	<b>\$ 3,736,300</b>	<b>\$ 661,400</b>	<b>\$ 2,423,600</b>	<b>\$ 10,408,100</b>	<b>\$ (2,550,600)</b>
<b>TOTAL DECOM COST (CREDIT)</b>					<b>\$ 10,408,100</b>	<b>\$ (2,550,600)</b>
<b>PROJECT INDIRECTS (0%)</b>					<b>\$ -</b>	
<b>CONTINGENY (0%)</b>					<b>\$ -</b>	
<b>TOTAL PROJECT COST (CREDIT)</b>					<b>\$ 10,408,100</b>	<b>\$ (2,550,600)</b>
<b>TOTAL NET PROJECT COST (CREDIT)</b>					<b>\$ 7,857,500</b>	

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**Table A-13  
Durrance Solar  
Solar Decommissioning Cost Summary**

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
<b>Durrance Solar</b>						
<i>Solar Farm</i>						
O&M Building	\$ 3,000	\$ 3,100	\$ -	\$ -	\$ 6,100	\$ -
Solar Panel Removal	\$ 1,627,600	\$ 1,695,400	\$ 602,600	\$ -	\$ 3,925,600	\$ -
Panel Supports/Rack	\$ 3,158,000	\$ 3,289,500	\$ -	\$ -	\$ 6,447,500	\$ -
Electrical & Wiring	\$ 118,000	\$ 122,800	\$ -	\$ -	\$ 240,800	\$ -
Site Restoration	\$ 83,400	\$ 86,800	\$ -	\$ 1,369,900	\$ 1,540,100	\$ -
On-site Concrete Crushing and Removal	\$ -	\$ -	\$ 7,300	\$ -	\$ 7,300	\$ -
Debris	\$ -	\$ -	\$ 1,600	\$ -	\$ 1,600	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (4,340,200)
<b>Subtotal</b>	<b>\$ 4,990,000</b>	<b>\$ 5,197,600</b>	<b>\$ 611,500</b>	<b>\$ 1,369,900</b>	<b>\$ 12,169,000</b>	<b>\$ (4,340,200)</b>
<b>Durrance Solar Subtotal</b>	<b>\$ 4,990,000</b>	<b>\$ 5,197,600</b>	<b>\$ 611,500</b>	<b>\$ 1,369,900</b>	<b>\$ 12,169,000</b>	<b>\$ (4,340,200)</b>
<b>TOTAL DECOM COST (CREDIT)</b>					<b>\$ 12,169,000</b>	<b>\$ (4,340,200)</b>
<b>PROJECT INDIRECTS (0%)</b>					<b>\$ -</b>	
<b>CONTINGENY (0%)</b>					<b>\$ -</b>	
<b>TOTAL PROJECT COST (CREDIT)</b>					<b>\$ 12,169,000</b>	<b>\$ (4,340,200)</b>
<b>TOTAL NET PROJECT COST (CREDIT)</b>					<b>\$ 7,828,800</b>	

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**Table A-14  
Eastern PVS+ES Solar  
Solar Decommissioning Cost Summary**

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
<b>Eastern PVS+ES Solar</b>						
<i>Solar Farm</i>						
Solar Panel Removal	\$ 12,600	\$ 13,100	\$ 3,200	\$ -	\$ 28,900	\$ -
Panel Supports/Rack	\$ 13,200	\$ 13,800	\$ -	\$ -	\$ 27,000	\$ -
Battery Containers and Racks	\$ 3,200	\$ 3,300	\$ 6,700	\$ -	\$ 13,200	\$ -
Electrical & Wiring	\$ 2,500	\$ 2,500	\$ -	\$ -	\$ 5,000	\$ -
Site Restoration	\$ -	\$ -	\$ -	\$ 19,900	\$ 19,900	\$ -
On-site Concrete Crushing and Removal	\$ -	\$ -	\$ 11,200	\$ -	\$ 11,200	\$ -
Debris	\$ -	\$ -	\$ 100	\$ -	\$ 100	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (33,700)
<b>Subtotal</b>	<b>\$ 31,500</b>	<b>\$ 32,700</b>	<b>\$ 21,200</b>	<b>\$ 19,900</b>	<b>\$ 105,300</b>	<b>\$ (33,700)</b>
<b>Eastern PVS+ES Solar Subtotal</b>	<b>\$ 31,500</b>	<b>\$ 32,700</b>	<b>\$ 21,200</b>	<b>\$ 19,900</b>	<b>\$ 105,300</b>	<b>\$ (33,700)</b>
<b>TOTAL DECOM COST (CREDIT)</b>					<b>\$ 105,300</b>	<b>\$ (33,700)</b>
<b>PROJECT INDIRECTS (0%)</b>					<b>\$ -</b>	
<b>CONTINGENY (0%)</b>					<b>\$ -</b>	
<b>TOTAL PROJECT COST (CREDIT)</b>					<b>\$ 105,300</b>	<b>\$ (33,700)</b>
<b>TOTAL NET PROJECT COST (CREDIT)</b>					<b>\$ 71,600</b>	

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**Table A-15  
English Creek Solar  
Solar Decommissioning Cost Summary**

<b>English Creek Solar</b>	<b>Labor</b>	<b>Material and Equipment</b>	<b>Disposal</b>	<b>Environmental</b>	<b>Total Cost</b>	<b>Scrap Value</b>
<i>Solar Farm</i>						
Solar Panel Removal	\$ 1,567,600	\$ 1,632,900	\$ 495,700	\$ -	\$ 3,696,200	\$ -
Panel Supports/Rack	\$ 1,641,200	\$ 1,709,600	\$ -	\$ -	\$ 3,350,800	\$ -
Electrical & Wiring	\$ 194,800	\$ 202,800	\$ -	\$ -	\$ 397,600	\$ -
Site Restoration	\$ 189,000	\$ 196,800	\$ -	\$ 1,578,300	\$ 1,964,100	\$ -
On-site Concrete Crushing and Remova	\$ -	\$ -	\$ 12,400	\$ -	\$ 12,400	\$ -
Debris	\$ -	\$ -	\$ 3,200	\$ -	\$ 3,200	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,546,600)
<b>Subtotal</b>	<b>\$ 3,592,600</b>	<b>\$ 3,742,100</b>	<b>\$ 511,300</b>	<b>\$ 1,578,300</b>	<b>\$ 9,424,300</b>	<b>\$ (2,546,600)</b>
<b>English Creek Solar Subtotal</b>	<b>\$ 3,592,600</b>	<b>\$ 3,742,100</b>	<b>\$ 511,300</b>	<b>\$ 1,578,300</b>	<b>\$ 9,424,300</b>	<b>\$ (2,546,600)</b>
<b>TOTAL DECOM COST (CREDIT)</b>					<b>\$ 9,424,300</b>	<b>\$ (2,546,600)</b>
<b>PROJECT INDIRECTS (0%)</b>					<b>\$ -</b>	
<b>CONTINGENCY (0%)</b>					<b>\$ -</b>	
<b>TOTAL PROJECT COST (CREDIT)</b>					<b>\$ 9,424,300</b>	<b>\$ (2,546,600)</b>
<b>TOTAL NET PROJECT COST (CREDIT)</b>					<b>\$ 6,877,700</b>	

**Table A-16**  
**Florida Aquarium Pavillion Solar**  
**Solar Decommissioning Cost Summary**

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
<b>Florida Aquarium Pavillion Solar</b>						
<i>Solar Farm</i>						
Solar Panel Removal	\$ 3,200	\$ 3,300	\$ 1,000	\$ -	\$ 7,500	\$ -
Panel Supports/Rack	\$ 800	\$ 800	-	-	\$ 1,600	-
Battery Containers and Racks	-	-	\$ 200	-	\$ 200	-
Electrical & Wiring	\$ 300	\$ 300	-	-	\$ 600	-
Site Restoration	-	-	-	\$ 2,800	\$ 2,800	-
Scrap	-	-	-	-	-	\$ (5,000)
<b>Subtotal</b>	<b>\$ 4,300</b>	<b>\$ 4,400</b>	<b>\$ 1,200</b>	<b>\$ 2,800</b>	<b>\$ 12,700</b>	<b>\$ (5,000)</b>
<b>Florida Aquarium Pavillion Solar Subtotal</b>	<b>\$ 4,300</b>	<b>\$ 4,400</b>	<b>\$ 1,200</b>	<b>\$ 2,800</b>	<b>\$ 12,700</b>	<b>\$ (5,000)</b>
<b>TOTAL DECOM COST (CREDIT)</b>					<b>\$ 12,700</b>	<b>\$ (5,000)</b>
<b>PROJECT INDIRECTS (0%)</b>					<b>\$ -</b>	
<b>CONTINGENY (0%)</b>					<b>\$ -</b>	
<b>TOTAL PROJECT COST (CREDIT)</b>					<b>\$ 12,700</b>	<b>\$ (5,000)</b>
<b>TOTAL NET PROJECT COST (CREDIT)</b>					<b>\$ 7,700</b>	

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**Table A-17  
 Future Solar Site I  
 Solar Decommissioning Cost Summary**

<b>Future Solar Site I</b>	<b>Labor</b>	<b>Material and Equipment</b>	<b>Disposal</b>	<b>Environmental</b>	<b>Total Cost</b>	<b>Scrap Value</b>
<i>Solar Farm</i>						
Solar Panel Removal	\$ 1,529,400	\$ 1,593,100	\$ 485,400	\$ -	\$ 3,607,900	\$ -
Panel Supports/Rack	\$ 1,449,200	\$ 1,509,500	\$ -	\$ -	\$ 2,958,700	\$ -
Electrical & Wiring	\$ 190,100	\$ 198,000	\$ -	\$ -	\$ 388,100	\$ -
Site Restoration	\$ 184,400	\$ 192,000	\$ -	\$ 3,155,300	\$ 3,531,700	\$ -
On-site Concrete Crushing and Remova	\$ -	\$ -	\$ 12,100	\$ -	\$ 12,100	\$ -
Debris	\$ -	\$ -	\$ 3,100	\$ -	\$ 3,100	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,367,300)
<b>Subtotal</b>	<b>\$ 3,353,100</b>	<b>\$ 3,492,600</b>	<b>\$ 500,600</b>	<b>\$ 3,155,300</b>	<b>\$ 10,501,600</b>	<b>\$ (2,367,300)</b>
<b>Future Solar Site I Subtotal</b>	<b>\$ 3,353,100</b>	<b>\$ 3,492,600</b>	<b>\$ 500,600</b>	<b>\$ 3,155,300</b>	<b>\$ 10,501,600</b>	<b>\$ (2,367,300)</b>
<b>TOTAL DECOM COST (CREDIT)</b>					<b>\$ 10,501,600</b>	<b>\$ (2,367,300)</b>
<b>PROJECT INDIRECTS (0%)</b>					<b>\$ -</b>	
<b>CONTINGENY (0%)</b>					<b>\$ -</b>	
<b>TOTAL PROJECT COST (CREDIT)</b>					<b>\$ 10,501,600</b>	<b>\$ (2,367,300)</b>
<b>TOTAL NET PROJECT COST (CREDIT)</b>					<b>\$ 8,134,300</b>	

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**Table A-18  
Future Solar Site II  
Solar Decommissioning Cost Summary**

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
<b>Future Solar Site II</b>						
<i>Solar Farm</i>						
Solar Panel Removal	\$ 1,529,400	\$ 1,593,100	\$ 485,400	\$ -	\$ 3,607,900	\$ -
Panel Supports/Rack	\$ 1,449,200	\$ 1,509,500	\$ -	\$ -	\$ 2,958,700	\$ -
Electrical & Wiring	\$ 190,100	\$ 198,000	\$ -	\$ -	\$ 388,100	\$ -
Site Restoration	\$ 184,400	\$ 192,000	\$ -	\$ 3,155,300	\$ 3,531,700	\$ -
On-site Concrete Crushing and Remova	\$ -	\$ -	\$ 12,100	\$ -	\$ 12,100	\$ -
Debris	\$ -	\$ -	\$ 3,100	\$ -	\$ 3,100	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,367,300)
<b>Subtotal</b>	<b>\$ 3,353,100</b>	<b>\$ 3,492,600</b>	<b>\$ 500,600</b>	<b>\$ 3,155,300</b>	<b>\$ 10,501,600</b>	<b>\$ (2,367,300)</b>
<b>Future Solar Site II Subtotal</b>	<b>\$ 3,353,100</b>	<b>\$ 3,492,600</b>	<b>\$ 500,600</b>	<b>\$ 3,155,300</b>	<b>\$ 10,501,600</b>	<b>\$ (2,367,300)</b>
<b>TOTAL DECOM COST (CREDIT)</b>					<b>\$ 10,501,600</b>	<b>\$ (2,367,300)</b>
<b>PROJECT INDIRECTS (0%)</b>					<b>\$ -</b>	
<b>CONTINGENCY (0%)</b>					<b>\$ -</b>	
<b>TOTAL PROJECT COST (CREDIT)</b>					<b>\$ 10,501,600</b>	<b>\$ (2,367,300)</b>
<b>TOTAL NET PROJECT COST (CREDIT)</b>					<b>\$ 8,134,300</b>	



**Table A-19  
 Grange Hall Solar  
 Solar Decommissioning Cost Summary**

<b>Grange Hall Solar</b>	<b>Labor</b>	<b>Material and Equipment</b>	<b>Disposal</b>	<b>Environmental</b>	<b>Total Cost</b>	<b>Scrap Value</b>
<i>Solar Farm</i>						
Solar Panel Removal	\$ 1,670,100	\$ 1,739,600	\$ 604,600	\$ -	\$ 4,014,300	\$ -
Panel Supports/Rack	\$ 2,578,500	\$ 2,685,900	\$ -	\$ -	\$ 5,264,400	\$ -
Electrical & Wiring	\$ 80,400	\$ 83,800	\$ -	\$ -	\$ 164,200	\$ -
Site Restoration	\$ 78,500	\$ 81,800	\$ -	\$ 1,475,500	\$ 1,635,800	\$ -
On-site Concrete Crushing and Remova	\$ -	\$ -	\$ 3,000	\$ -	\$ 3,000	\$ -
Debris	\$ -	\$ -	\$ 4,400	\$ -	\$ 4,400	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (3,628,000)
<b>Subtotal</b>	<b>\$ 4,407,500</b>	<b>\$ 4,591,100</b>	<b>\$ 612,000</b>	<b>\$ 1,475,500</b>	<b>\$ 11,086,100</b>	<b>\$ (3,628,000)</b>
<b>Grange Hall Solar Subtotal</b>	<b>\$ 4,407,500</b>	<b>\$ 4,591,100</b>	<b>\$ 612,000</b>	<b>\$ 1,475,500</b>	<b>\$ 11,086,100</b>	<b>\$ (3,628,000)</b>
<b>TOTAL DECOM COST (CREDIT)</b>					<b>\$ 11,086,100</b>	<b>\$ (3,628,000)</b>
<b>PROJECT INDIRECTS (0%)</b>					<b>\$ -</b>	
<b>CONTINGENY (0%)</b>					<b>\$ -</b>	
<b>TOTAL PROJECT COST (CREDIT)</b>					<b>\$ 11,086,100</b>	<b>\$ (3,628,000)</b>
<b>TOTAL NET PROJECT COST (CREDIT)</b>					<b>\$ 7,458,100</b>	

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**Table A-20  
Jamison Solar  
Solar Decommissioning Cost Summary**

<b>Jamison Solar</b>	<b>Labor</b>	<b>Material and Equipment</b>	<b>Disposal</b>	<b>Environmental</b>	<b>Total Cost</b>	<b>Scrap Value</b>
<i>Solar Farm</i>						
Solar Panel Removal	\$ 1,522,600	\$ 1,586,000	\$ 563,700	\$ -	\$ 3,672,300	\$ -
Panel Supports/Rack	\$ 1,616,900	\$ 1,684,300	\$ -	\$ -	\$ 3,301,200	\$ -
Electrical & Wiring	\$ 321,300	\$ 334,600	\$ -	\$ -	\$ 655,900	\$ -
Site Restoration	\$ 199,700	\$ 208,100	\$ -	\$ 3,124,300	\$ 3,532,100	\$ -
On-site Concrete Crushing and Removal	\$ -	\$ -	\$ 10,000	\$ -	\$ 10,000	\$ -
Debris	\$ -	\$ -	\$ 4,100	\$ -	\$ 4,100	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (3,500,400)
<b>Subtotal</b>	<b>\$ 3,660,500</b>	<b>\$ 3,813,000</b>	<b>\$ 577,800</b>	<b>\$ 3,124,300</b>	<b>\$ 11,175,600</b>	<b>\$ (3,500,400)</b>
<b>Jamison Solar Subtotal</b>	<b>\$ 3,660,500</b>	<b>\$ 3,813,000</b>	<b>\$ 577,800</b>	<b>\$ 3,124,300</b>	<b>\$ 11,175,600</b>	<b>\$ (3,500,400)</b>
<b>TOTAL DECOM COST (CREDIT)</b>					<b>\$ 11,175,600</b>	<b>\$ (3,500,400)</b>
<b>PROJECT INDIRECTS (0%)</b>					<b>\$ -</b>	
<b>CONTINGENY (0%)</b>					<b>\$ -</b>	
<b>TOTAL PROJECT COST (CREDIT)</b>					<b>\$ 11,175,600</b>	<b>\$ (3,500,400)</b>
<b>TOTAL NET PROJECT COST (CREDIT)</b>					<b>\$ 7,675,200</b>	

**Table A-21**  
**Juniper Solar**  
**Solar Decommissioning Cost Summary**

<b>Juniper Solar</b>	<b>Labor</b>	<b>Material and Equipment</b>	<b>Disposal</b>	<b>Environmental</b>	<b>Total Cost</b>	<b>Scrap Value</b>
<i>Solar Farm</i>						
Solar Panel Removal	\$ 1,454,200	\$ 1,514,800	\$ 511,800	\$ -	\$ 3,480,800	\$ -
Panel Supports/Rack	\$ 1,522,600	\$ 1,586,000	\$ -	\$ -	\$ 3,108,600	\$ -
Electrical & Wiring	\$ 179,700	\$ 187,100	\$ -	\$ -	\$ 366,800	\$ -
Site Restoration	\$ 175,300	\$ 182,600	\$ -	\$ 3,499,700	\$ 3,857,600	\$ -
On-site Concrete Crushing and Remova	\$ -	\$ -	\$ 11,400	\$ -	\$ 11,400	\$ -
Debris	\$ -	\$ -	\$ 3,200	\$ -	\$ 3,200	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,332,300)
<b>Subtotal</b>	<b>\$ 3,331,800</b>	<b>\$ 3,470,500</b>	<b>\$ 526,400</b>	<b>\$ 3,499,700</b>	<b>\$ 10,828,400</b>	<b>\$ (2,332,300)</b>
<b>Juniper Solar Subtotal</b>	<b>\$ 3,331,800</b>	<b>\$ 3,470,500</b>	<b>\$ 526,400</b>	<b>\$ 3,499,700</b>	<b>\$ 10,828,400</b>	<b>\$ (2,332,300)</b>
<b>TOTAL DECOM COST (CREDIT)</b>					<b>\$ 10,828,400</b>	<b>\$ (2,332,300)</b>
<b>PROJECT INDIRECTS (0%)</b>					<b>\$ -</b>	
<b>CONTINGENY (0%)</b>					<b>\$ -</b>	
<b>TOTAL PROJECT COST (CREDIT)</b>					<b>\$ 10,828,400</b>	<b>\$ (2,332,300)</b>
<b>TOTAL NET PROJECT COST (CREDIT)</b>					<b>\$ 8,496,100</b>	

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**Table A-22  
 Lake Hancock Solar  
 Solar Decommissioning Cost Summary**

<b>Lake Hancock Solar</b>	<b>Labor</b>	<b>Material and Equipment</b>	<b>Disposal</b>	<b>Environmental</b>	<b>Total Cost</b>	<b>Scrap Value</b>
<i>Solar Farm</i>						
Solar Panel Removal	\$ 1,300,900	\$ 1,355,100	\$ 414,500	\$ -	\$ 3,070,500	\$ -
Panel Supports/Rack	\$ 2,009,700	\$ 2,093,400	\$ -	\$ -	\$ 4,103,100	\$ -
Electrical & Wiring	\$ 72,800	\$ 75,900	\$ -	\$ -	\$ 148,700	\$ -
Site Restoration	\$ 44,800	\$ 46,700	\$ -	\$ 1,341,100	\$ 1,432,600	\$ -
On-site Concrete Crushing and Remova	\$ -	\$ -	\$ 2,800	\$ -	\$ 2,800	\$ -
Debris	\$ -	\$ -	\$ 3,300	\$ -	\$ 3,300	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,889,500)
<b>Subtotal</b>	<b>\$ 3,428,200</b>	<b>\$ 3,571,100</b>	<b>\$ 420,600</b>	<b>\$ 1,341,100</b>	<b>\$ 8,761,000</b>	<b>\$ (2,889,500)</b>
<b>Lake Hancock Solar Subtotal</b>	<b>\$ 3,428,200</b>	<b>\$ 3,571,100</b>	<b>\$ 420,600</b>	<b>\$ 1,341,100</b>	<b>\$ 8,761,000</b>	<b>\$ (2,889,500)</b>
<b>TOTAL DECOM COST (CREDIT)</b>					<b>\$ 8,761,000</b>	<b>\$ (2,889,500)</b>
<b>PROJECT INDIRECTS (0%)</b>					<b>\$ -</b>	
<b>CONTINGENY (0%)</b>					<b>\$ -</b>	
<b>TOTAL PROJECT COST (CREDIT)</b>					<b>\$ 8,761,000</b>	<b>\$ (2,889,500)</b>
<b>TOTAL NET PROJECT COST (CREDIT)</b>					<b>\$ 5,871,500</b>	

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**Table A-23  
Lake Mabel Solar  
Solar Decommissioning Cost Summary**

<b>Lake Mabel Solar</b>	<b>Labor</b>	<b>Material and Equipment</b>	<b>Disposal</b>	<b>Environmental</b>	<b>Total Cost</b>	<b>Scrap Value</b>
<i>Solar Farm</i>						
Solar Panel Removal	\$ 1,547,700	\$ 1,612,200	\$ 526,700	\$ -	\$ 3,686,600	\$ -
Panel Supports/Rack	\$ 1,620,400	\$ 1,687,900	\$ -	\$ -	\$ 3,308,300	\$ -
Battery Energy Storage System	\$ 193,400	\$ 153,800	\$ 172,800	\$ -	\$ 520,000	\$ -
Electrical & Wiring	\$ 192,200	\$ 200,300	\$ -	\$ -	\$ 392,500	\$ -
Site Restoration	\$ 186,600	\$ 194,300	\$ -	\$ 2,963,300	\$ 3,344,200	\$ -
On-site Concrete Crushing and Remova	\$ -	\$ -	\$ 14,900	\$ -	\$ 14,900	\$ -
Debris	\$ -	\$ -	\$ 3,400	\$ -	\$ 3,400	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (3,121,600)
<b>Subtotal</b>	<b>\$ 3,740,300</b>	<b>\$ 3,848,500</b>	<b>\$ 717,800</b>	<b>\$ 2,963,300</b>	<b>\$ 11,269,900</b>	<b>\$ (3,121,600)</b>
<b>Lake Mabel Solar Subtotal</b>	<b>\$ 3,740,300</b>	<b>\$ 3,848,500</b>	<b>\$ 717,800</b>	<b>\$ 2,963,300</b>	<b>\$ 11,269,900</b>	<b>\$ (3,121,600)</b>
<b>TOTAL DECOM COST (CREDIT)</b>					<b>\$ 11,269,900</b>	<b>\$ (3,121,600)</b>
<b>PROJECT INDIRECTS (0%)</b>					<b>\$ -</b>	
<b>CONTINGENY (0%)</b>					<b>\$ -</b>	
<b>TOTAL PROJECT COST (CREDIT)</b>					<b>\$ 11,269,900</b>	<b>\$ (3,121,600)</b>
<b>TOTAL NET PROJECT COST (CREDIT)</b>					<b>\$ 8,148,300</b>	

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**Table A-24  
 Laurel Oaks Solar  
 Solar Decommissioning Cost Summary**

<b>Laurel Oaks Solar</b>	<b>Labor</b>	<b>Material and Equipment</b>	<b>Disposal</b>	<b>Environmental</b>	<b>Total Cost</b>	<b>Scrap Value</b>
<i>Solar Farm</i>						
Solar Panel Removal	\$ 1,296,700	\$ 1,350,700	\$ 430,400	\$ -	\$ 3,077,800	\$ -
Panel Supports/Rack	\$ 1,376,000	\$ 1,433,300	\$ -	\$ -	\$ 2,809,300	\$ -
Electrical & Wiring	\$ 121,100	\$ 126,000	\$ -	\$ -	\$ 247,100	\$ -
Site Restoration	\$ 112,400	\$ 117,100	\$ -	\$ 1,931,700	\$ 2,161,200	\$ -
On-site Concrete Crushing and Remova	\$ -	\$ -	\$ 6,400	\$ -	\$ 6,400	\$ -
Debris	\$ -	\$ -	\$ 4,100	\$ -	\$ 4,100	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,217,600)
<b>Subtotal</b>	<b>\$ 2,906,200</b>	<b>\$ 3,027,100</b>	<b>\$ 440,900</b>	<b>\$ 1,931,700</b>	<b>\$ 8,305,900</b>	<b>\$ (2,217,600)</b>
<b>Laurel Oaks Solar Subtotal</b>	<b>\$ 2,906,200</b>	<b>\$ 3,027,100</b>	<b>\$ 440,900</b>	<b>\$ 1,931,700</b>	<b>\$ 8,305,900</b>	<b>\$ (2,217,600)</b>
<b>TOTAL DECOM COST (CREDIT)</b>					<b>\$ 8,305,900</b>	<b>\$ (2,217,600)</b>
<b>PROJECT INDIRECTS (0%)</b>					<b>\$ -</b>	
<b>CONTINGENY (0%)</b>					<b>\$ -</b>	
<b>TOTAL PROJECT COST (CREDIT)</b>					<b>\$ 8,305,900</b>	<b>\$ (2,217,600)</b>
<b>TOTAL NET PROJECT COST (CREDIT)</b>					<b>\$ 6,088,300</b>	

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**Table A-25  
 Legoland Solar  
 Solar Decommissioning Cost Summary**

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
<b>Legoland Solar</b>						
<i>Solar Farm</i>						
Solar Panel Removal	\$ 27,800	\$ 29,000	\$ 9,500	\$ -	\$ 66,300	\$ -
Panel Supports/Rack	\$ 13,400	\$ 13,900	\$ -	\$ -	\$ 27,300	\$ -
Electrical & Wiring	\$ 25,400	\$ 26,400	\$ -	\$ -	\$ 51,800	\$ -
Site Restoration	\$ -	\$ -	\$ -	\$ 24,600	\$ 24,600	\$ -
On-site Concrete Crushing and Remova	\$ -	\$ -	\$ 1,900	\$ -	\$ 1,900	\$ -
Debris	\$ -	\$ -	\$ 200	\$ -	\$ 200	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (31,100)
<b>Subtotal</b>	<b>\$ 66,600</b>	<b>\$ 69,300</b>	<b>\$ 11,600</b>	<b>\$ 24,600</b>	<b>\$ 172,100</b>	<b>\$ (31,100)</b>
<b>Legoland Solar Subtotal</b>	<b>\$ 66,600</b>	<b>\$ 69,300</b>	<b>\$ 11,600</b>	<b>\$ 24,600</b>	<b>\$ 172,100</b>	<b>\$ (31,100)</b>
<b>TOTAL DECOM COST (CREDIT)</b>					<b>\$ 172,100</b>	<b>\$ (31,100)</b>
<b>PROJECT INDIRECTS (0%)</b>					<b>\$ -</b>	
<b>CONTINGENY (0%)</b>					<b>\$ -</b>	
<b>TOTAL PROJECT COST (CREDIT)</b>					<b>\$ 172,100</b>	<b>\$ (31,100)</b>
<b>TOTAL NET PROJECT COST (CREDIT)</b>					<b>\$ 141,000</b>	

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**Table A-26  
Lithia Solar  
Solar Decommissioning Cost Summary**

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
<b>Lithia Solar</b>						
<i>Solar Farm</i>						
Solar Panel Removal	\$ 2,081,000	\$ 2,167,600	\$ 736,200	\$ -	\$ 4,984,800	\$ -
Panel Supports/Rack	\$ 2,656,300	\$ 2,766,900	\$ -	\$ -	\$ 5,423,200	\$ -
Electrical & Wiring	\$ 152,900	\$ 159,300	\$ -	\$ -	\$ 312,200	\$ -
Site Restoration	\$ 80,900	\$ 84,200	\$ -	\$ 2,632,900	\$ 2,798,000	\$ -
On-site Concrete Crushing and Remova	\$ -	\$ -	\$ 3,200	\$ -	\$ 3,200	\$ -
Debris	\$ -	\$ -	\$ 15,100	\$ -	\$ 15,100	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (4,272,200)
<b>Subtotal</b>	<b>\$ 4,971,100</b>	<b>\$ 5,178,000</b>	<b>\$ 754,500</b>	<b>\$ 2,632,900</b>	<b>\$ 13,536,500</b>	<b>\$ (4,272,200)</b>
<b>Lithia Solar Subtotal</b>	<b>\$ 4,971,100</b>	<b>\$ 5,178,000</b>	<b>\$ 754,500</b>	<b>\$ 2,632,900</b>	<b>\$ 13,536,500</b>	<b>\$ (4,272,200)</b>
<b>TOTAL DECOM COST (CREDIT)</b>					<b>\$ 13,536,500</b>	<b>\$ (4,272,200)</b>
<b>PROJECT INDIRECTS (0%)</b>					<b>\$ -</b>	
<b>CONTINGENCY (0%)</b>					<b>\$ -</b>	
<b>TOTAL PROJECT COST (CREDIT)</b>					<b>\$ 13,536,500</b>	<b>\$ (4,272,200)</b>
<b>TOTAL NET PROJECT COST (CREDIT)</b>					<b>\$ 9,264,300</b>	



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**Table A-27  
 Little Manatee River  
 Solar Decommissioning Cost Summary**

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
<b>Little Manatee River</b>						
<i>Solar Farm</i>						
Solar Panel Removal	\$ 2,055,400	\$ 2,141,000	\$ 727,100	\$ -	\$ 4,923,500	\$ -
Panel Supports/Rack	\$ 2,970,500	\$ 3,094,200	\$ -	\$ -	\$ 6,064,700	\$ -
Electrical & Wiring	\$ 138,100	\$ 143,900	\$ -	\$ -	\$ 282,000	\$ -
Site Restoration	\$ 105,300	\$ 109,700	\$ -	\$ 2,662,500	\$ 2,877,500	\$ -
On-site Concrete Crushing and Remova	\$ -	\$ -	\$ 2,900	\$ -	\$ 2,900	\$ -
Debris	\$ -	\$ -	\$ 13,300	\$ -	\$ 13,300	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (4,602,400)
<b>Subtotal</b>	<b>\$ 5,271,000</b>	<b>\$ 5,490,600</b>	<b>\$ 743,300</b>	<b>\$ 2,662,500</b>	<b>\$ 14,167,400</b>	<b>\$ (4,602,400)</b>
<b>Little Manatee River Subtotal</b>	<b>\$ 5,271,000</b>	<b>\$ 5,490,600</b>	<b>\$ 743,300</b>	<b>\$ 2,662,500</b>	<b>\$ 14,167,400</b>	<b>\$ (4,602,400)</b>
<b>TOTAL DECOM COST (CREDIT)</b>					<b>\$ 14,167,400</b>	<b>\$ (4,602,400)</b>
<b>PROJECT INDIRECTS (0%)</b>					<b>\$ -</b>	
<b>CONTINGENY (0%)</b>					<b>\$ -</b>	
<b>TOTAL PROJECT COST (CREDIT)</b>					<b>\$ 14,167,400</b>	<b>\$ (4,602,400)</b>
<b>TOTAL NET PROJECT COST (CREDIT)</b>					<b>\$ 9,565,000</b>	

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**Table A-28  
MacDill RICE and BESS  
Decommissioning Cost Summary**

<b>MacDill RICE and BESS</b>	<b>Labor</b>	<b>Material and Equipment</b>	<b>Disposal</b>	<b>Environmental</b>	<b>Total Cost</b>	<b>Scrap Value</b>
<i>Unit 1 and 2</i>						
CTGs and HRSGs	\$ 72,000	\$ 116,000	\$ -	\$ -	\$ 188,000	\$ -
Steam Turbine & Building	\$ 59,000	\$ 94,000	\$ -	\$ -	\$ 153,000	\$ -
SCR	\$ 50,000	\$ 81,000	\$ -	\$ -	\$ 131,000	\$ -
Stacks	\$ 8,000	\$ 13,000	\$ -	\$ -	\$ 21,000	\$ -
GSU & Foundation	\$ 3,000	\$ 5,000	\$ -	\$ -	\$ 8,000	\$ -
On-site Concrete Crushing & Disposal	\$ -	\$ -	\$ 29,000	\$ -	\$ 29,000	\$ -
Debris	\$ -	\$ -	\$ 4,000	\$ -	\$ 4,000	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (287,000)
<b>Subtotal</b>	<b>\$ 192,000</b>	<b>\$ 309,000</b>	<b>\$ 33,000</b>	<b>\$ -</b>	<b>\$ 534,000</b>	<b>\$ (287,000)</b>
<i>Unit 3 and 4</i>						
CTGs and HRSGs	\$ 72,000	\$ 116,000	\$ -	\$ -	\$ 188,000	\$ -
Steam Turbine & Building	\$ 59,000	\$ 94,000	\$ -	\$ -	\$ 153,000	\$ -
SCR	\$ 50,000	\$ 81,000	\$ -	\$ -	\$ 131,000	\$ -
Stacks	\$ 8,000	\$ 13,000	\$ -	\$ -	\$ 21,000	\$ -
GSU & Foundation	\$ 3,000	\$ 5,000	\$ -	\$ -	\$ 8,000	\$ -
On-site Concrete Crushing & Disposal	\$ -	\$ -	\$ 29,000	\$ -	\$ 29,000	\$ -
Debris	\$ -	\$ -	\$ 4,000	\$ -	\$ 4,000	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (287,000)
<b>Subtotal</b>	<b>\$ 192,000</b>	<b>\$ 309,000</b>	<b>\$ 33,000</b>	<b>\$ -</b>	<b>\$ 534,000</b>	<b>\$ (287,000)</b>
<i>BESS</i>						
Battery Containers and Racks	\$ 263,000	\$ 187,000	\$ -	\$ -	\$ 450,000	\$ -
Electrical & Wiring	\$ 11,000	\$ 17,000	\$ -	\$ -	\$ 28,000	\$ -
Site Restoration	\$ 27,000	\$ 43,000	\$ -	\$ -	\$ 70,000	\$ -
Grading & Seeding	\$ -	\$ -	\$ -	\$ 12,000	\$ 12,000	\$ -
On-site Concrete Crushing & Disposal	\$ -	\$ -	\$ 5,000	\$ -	\$ 5,000	\$ -
Debris	\$ -	\$ -	\$ 4,000	\$ -	\$ 4,000	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (318,000)
<b>Subtotal</b>	<b>\$ 301,000</b>	<b>\$ 247,000</b>	<b>\$ 9,000</b>	<b>\$ 12,000</b>	<b>\$ 569,000</b>	<b>\$ (318,000)</b>
<i>Common</i>						
BOP Misc.	\$ 49,000	\$ 79,000	\$ -	\$ -	\$ 128,000	\$ -
All Other Tanks	\$ 6,000	\$ 10,000	\$ -	\$ -	\$ 16,000	\$ -
Transformers & Foundation	\$ 44,000	\$ 71,000	\$ -	\$ -	\$ 115,000	\$ -
Pond Closure	\$ -	\$ -	\$ -	\$ 60,000	\$ 60,000	\$ -
Concrete Removal, Crushing, & Disposal	\$ -	\$ -	\$ 2,000	\$ -	\$ 2,000	\$ -
Grading & Seeding	\$ -	\$ -	\$ -	\$ 67,000	\$ 67,000	\$ -
Debris	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (375,000)
<b>Subtotal</b>	<b>\$ 99,000</b>	<b>\$ 160,000</b>	<b>\$ 2,000</b>	<b>\$ 127,000</b>	<b>\$ 388,000</b>	<b>\$ (375,000)</b>
<b>MacDill RICE and BESS Subtotal</b>	<b>\$ 784,000</b>	<b>\$ 1,025,000</b>	<b>\$ 77,000</b>	<b>\$ 139,000</b>	<b>\$ 2,025,000</b>	<b>\$ (1,267,000)</b>
<b>TOTAL DECOM COST (CREDIT)</b>					<b>\$ 2,025,000</b>	<b>\$ (1,267,000)</b>
<b>PROJECT INDIRECTS (0%)</b>					<b>\$ -</b>	
<b>CONTINGENCY (0%)</b>					<b>\$ -</b>	
<b>TOTAL PROJECT COST (CREDIT)</b>					<b>\$ 2,025,000</b>	<b>\$ (1,267,000)</b>
<b>TOTAL NET PROJECT COST (CREDIT)</b>					<b>\$ 758,000</b>	

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**Table A-29  
 Magnolia Solar  
 Solar Decommissioning Cost Summary**

<b>Magnolia Solar</b>	<b>Labor</b>	<b>Material and Equipment</b>	<b>Disposal</b>	<b>Environmental</b>	<b>Total Cost</b>	<b>Scrap Value</b>
<i>Solar Farm</i>						
Solar Panel Removal	\$ 1,579,300	\$ 1,645,000	\$ 524,200	\$ -	\$ 3,748,500	\$ -
Panel Supports/Rack	\$ 1,683,900	\$ 1,754,000	\$ -	\$ -	\$ 3,437,900	\$ -
Electrical & Wiring	\$ 109,100	\$ 113,600	\$ -	\$ -	\$ 222,700	\$ -
Site Restoration	\$ 187,300	\$ 195,100	\$ -	\$ 4,350,500	\$ 4,732,900	\$ -
On-site Concrete Crushing and Remova	\$ -	\$ -	\$ 5,600	\$ -	\$ 5,600	\$ -
Debris	\$ -	\$ -	\$ 3,700	\$ -	\$ 3,700	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,631,500)
<b>Subtotal</b>	<b>\$ 3,559,600</b>	<b>\$ 3,707,700</b>	<b>\$ 533,500</b>	<b>\$ 4,350,500</b>	<b>\$ 12,151,300</b>	<b>\$ (2,631,500)</b>
<b>Magnolia Solar Subtotal</b>	<b>\$ 3,559,600</b>	<b>\$ 3,707,700</b>	<b>\$ 533,500</b>	<b>\$ 4,350,500</b>	<b>\$ 12,151,300</b>	<b>\$ (2,631,500)</b>
<b>TOTAL DECOM COST (CREDIT)</b>					<b>\$ 12,151,300</b>	<b>\$ (2,631,500)</b>
<b>PROJECT INDIRECTS (0%)</b>					<b>\$ -</b>	
<b>CONTINGENY (0%)</b>					<b>\$ -</b>	
<b>TOTAL PROJECT COST (CREDIT)</b>					<b>\$ 12,151,300</b>	<b>\$ (2,631,500)</b>
<b>TOTAL NET PROJECT COST (CREDIT)</b>					<b>\$ 9,519,800</b>	

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**Table A-30  
Mountain View Solar  
Solar Decommissioning Cost Summary**

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
<b>Mountain View Solar</b>						
<i>Solar Farm</i>						
O&M Building	\$ 2,600	\$ 2,700	\$ -	\$ -	\$ 5,300	\$ -
Solar Panel Removal	\$ 1,155,200	\$ 1,203,300	\$ 439,200	\$ -	\$ 2,797,700	\$ -
Panel Supports/Rack	\$ 1,158,500	\$ 1,206,700	\$ -	\$ -	\$ 2,365,200	\$ -
Battery Containers and Racks	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Electrical & Wiring	\$ 111,600	\$ 116,300	\$ -	\$ -	\$ 227,900	\$ -
Site Restoration	\$ 105,500	\$ 109,900	\$ -	\$ 1,581,300	\$ 1,796,700	\$ -
On-site Concrete Crushing and Removal	\$ -	\$ -	\$ 5,400	\$ -	\$ 5,400	\$ -
Debris	\$ -	\$ -	\$ 3,800	\$ -	\$ 3,800	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,793,600)
<b>Subtotal</b>	<b>\$ 2,533,400</b>	<b>\$ 2,638,900</b>	<b>\$ 448,400</b>	<b>\$ 1,581,300</b>	<b>\$ 7,202,000</b>	<b>\$ (1,793,600)</b>
<b>Mountain View Solar Subtotal</b>	<b>\$ 2,533,400</b>	<b>\$ 2,638,900</b>	<b>\$ 448,400</b>	<b>\$ 1,581,300</b>	<b>\$ 7,202,000</b>	<b>\$ (1,793,600)</b>
<b>TOTAL DECOM COST (CREDIT)</b>					<b>\$ 7,202,000</b>	<b>\$ (1,793,600)</b>
<b>PROJECT INDIRECTS (0%)</b>					<b>\$ -</b>	
<b>CONTINGENY (0%)</b>					<b>\$ -</b>	
<b>TOTAL PROJECT COST (CREDIT)</b>					<b>\$ 7,202,000</b>	<b>\$ (1,793,600)</b>
<b>TOTAL NET PROJECT COST (CREDIT)</b>					<b>\$ 5,408,400</b>	

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**Table A-31  
Payne Creek Solar  
Solar Decommissioning Cost Summary**

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
<b>Payne Creek Solar</b>						
<i>Solar Farm</i>						
Solar Panel Removal	\$ 1,968,700	\$ 2,050,700	\$ 768,200	\$ -	\$ 4,787,600	\$ -
Panel Supports/Rack	\$ 2,787,000	\$ 2,903,100	\$ -	\$ -	\$ 5,690,100	\$ -
Electrical & Wiring	\$ 134,200	\$ 139,800	\$ -	\$ -	\$ 274,000	\$ -
Site Restoration	\$ 120,200	\$ 125,200	\$ -	\$ 2,457,400	\$ 2,702,800	\$ -
On-site Concrete Crushing and Remova	\$ -	\$ -	\$ 5,100	\$ -	\$ 5,100	\$ -
Debris	\$ -	\$ -	\$ 8,800	\$ -	\$ 8,800	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (4,240,600)
<b>Subtotal</b>	<b>\$ 5,011,100</b>	<b>\$ 5,219,900</b>	<b>\$ 782,100</b>	<b>\$ 2,457,400</b>	<b>\$ 13,470,500</b>	<b>\$ (4,240,600)</b>
<b>Payne Creek Solar Subtotal</b>	<b>\$ 5,011,100</b>	<b>\$ 5,219,900</b>	<b>\$ 782,100</b>	<b>\$ 2,457,400</b>	<b>\$ 13,470,500</b>	<b>\$ (4,240,600)</b>
<b>TOTAL DECOM COST (CREDIT)</b>					<b>\$ 13,470,500</b>	<b>\$ (4,240,600)</b>
<b>PROJECT INDIRECTS (0%)</b>					<b>\$ -</b>	
<b>CONTINGENCY (0%)</b>					<b>\$ -</b>	
<b>TOTAL PROJECT COST (CREDIT)</b>					<b>\$ 13,470,500</b>	<b>\$ (4,240,600)</b>
<b>TOTAL NET PROJECT COST (CREDIT)</b>					<b>\$ 9,229,900</b>	

**Table A-32  
 Peace Creek Solar  
 Solar Decommissioning Cost Summary**

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
<b>Peace Creek Solar</b>						
<i>Solar Farm</i>						
Solar Panel Removal	\$ 1,515,600	\$ 1,578,700	\$ 485,400	\$ -	\$ 3,579,700	\$ -
Panel Supports/Rack	\$ 2,093,900	\$ 2,181,100	\$ -	\$ -	\$ 4,275,000	\$ -
Electrical & Wiring	\$ 116,700	\$ 121,500	\$ -	\$ -	\$ 238,200	\$ -
Site Restoration	\$ 83,500	\$ 87,000	\$ -	\$ 1,436,800	\$ 1,607,300	\$ -
On-site Concrete Crushing and Remova	\$ -	\$ -	\$ 4,500	\$ -	\$ 4,500	\$ -
Debris	\$ -	\$ -	\$ 6,100	\$ -	\$ 6,100	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (3,300,700)
<b>Subtotal</b>	<b>\$ 3,811,000</b>	<b>\$ 3,969,600</b>	<b>\$ 496,000</b>	<b>\$ 1,436,800</b>	<b>\$ 9,713,400</b>	<b>\$ (3,300,700)</b>
<b>Peace Creek Solar Subtotal</b>	<b>\$ 3,811,000</b>	<b>\$ 3,969,600</b>	<b>\$ 496,000</b>	<b>\$ 1,436,800</b>	<b>\$ 9,713,400</b>	<b>\$ (3,300,700)</b>
<b>TOTAL DECOM COST (CREDIT)</b>					<b>\$ 9,713,400</b>	<b>\$ (3,300,700)</b>
<b>PROJECT INDIRECTS (0%)</b>					<b>\$ -</b>	
<b>CONTINGENCY (0%)</b>					<b>\$ -</b>	
<b>TOTAL PROJECT COST (CREDIT)</b>					<b>\$ 9,713,400</b>	<b>\$ (3,300,700)</b>
<b>TOTAL NET PROJECT COST (CREDIT)</b>					<b>\$ 6,412,700</b>	

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**Table A-33  
Polk  
Decommissioning Cost Summary**

<b>Polk</b>	<b>Labor</b>	<b>Material and Equipment</b>	<b>Disposal</b>	<b>Environmental</b>	<b>Total Cost</b>	<b>Scrap Value</b>
<i>Unit 1CA</i>						
CTGs and HRSGs	\$ 800,000	\$ 1,287,000	\$ -	\$ -	\$ 2,087,000	\$ -
Steam Turbine & Building	\$ 489,000	\$ 786,000	\$ -	\$ -	\$ 1,275,000	\$ -
SCR	\$ 34,000	\$ 55,000	\$ -	\$ -	\$ 89,000	\$ -
H2SO4 Plant	\$ 320,000	\$ 515,000	\$ -	\$ -	\$ 835,000	\$ -
Gassifier	\$ 866,000	\$ 1,392,000	\$ -	\$ -	\$ 2,258,000	\$ -
Stack	\$ 35,000	\$ 57,000	\$ -	\$ -	\$ 92,000	\$ -
GSU & Foundation	\$ 62,000	\$ 100,000	\$ -	\$ -	\$ 162,000	\$ -
On-site Concrete Crushing & Disposal	\$ -	\$ -	\$ 46,000	\$ -	\$ 46,000	\$ -
Debris	\$ -	\$ -	\$ 8,000	\$ -	\$ 8,000	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (5,422,000)
<b>Subtotal</b>	<b>\$ 2,606,000</b>	<b>\$ 4,192,000</b>	<b>\$ 54,000</b>	<b>\$ -</b>	<b>\$ 6,852,000</b>	<b>\$ (5,422,000)</b>
<i>Unit 2-5 CC</i>						
CTGs and HRSGs	\$ 2,892,000	\$ 4,649,000	\$ -	\$ -	\$ 7,541,000	\$ -
Steam Turbine & Building	\$ 350,000	\$ 562,000	\$ -	\$ -	\$ 912,000	\$ -
SCR	\$ 118,000	\$ 189,000	\$ -	\$ -	\$ 307,000	\$ -
Cooling Towers & Basin	\$ 216,000	\$ 347,000	\$ -	\$ -	\$ 563,000	\$ -
Stacks	\$ 141,000	\$ 227,000	\$ -	\$ -	\$ 368,000	\$ -
GSU & Foundation	\$ 196,000	\$ 315,000	\$ -	\$ -	\$ 511,000	\$ -
On-site Concrete Crushing & Disposal	\$ -	\$ -	\$ 4,000	\$ -	\$ 4,000	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (7,979,000)
<b>Subtotal</b>	<b>\$ 3,913,000</b>	<b>\$ 6,289,000</b>	<b>\$ 4,000</b>	<b>\$ -</b>	<b>\$ 10,206,000</b>	<b>\$ (7,979,000)</b>
<i>Handling</i>						
Coal Handling Facilities	\$ 370,000	\$ 594,000	\$ -	\$ -	\$ 964,000	\$ -
On-site Concrete Crushing & Disposal	\$ -	\$ -	\$ 15,000	\$ -	\$ 15,000	\$ -
Debris	\$ -	\$ -	\$ 43,000	\$ -	\$ 43,000	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (173,000)
<b>Subtotal</b>	<b>\$ 370,000</b>	<b>\$ 594,000</b>	<b>\$ 58,000</b>	<b>\$ -</b>	<b>\$ 1,022,000</b>	<b>\$ (173,000)</b>
<i>Common</i>						
Switchyard and Substation	\$ 21,000	\$ -	\$ -	\$ -	\$ 21,000	\$ -
Cooling Water Intakes and Circulating Water Pumps	\$ 41,000	\$ 66,000	\$ -	\$ 473,000	\$ 580,000	\$ -
BOP Misc.	\$ 633,000	\$ 1,018,000	\$ -	\$ -	\$ 1,651,000	\$ -
Roads	\$ 168,000	\$ 270,000	\$ 815,000	\$ -	\$ 1,253,000	\$ -
All BOP Buildings	\$ 3,000	\$ 5,000	\$ -	\$ -	\$ 8,000	\$ -
Fuel Equipment	\$ 163,000	\$ 262,000	\$ -	\$ -	\$ 425,000	\$ -
All Other Tanks	\$ 259,000	\$ 416,000	\$ -	\$ -	\$ 675,000	\$ -
Transformers & Foundation	\$ -	\$ -	\$ -	\$ 393,000	\$ 393,000	\$ -
Mercury & Universal Waste Disposal	\$ -	\$ -	\$ -	\$ 117,000	\$ 117,000	\$ -
Pond Closure	\$ -	\$ -	\$ -	\$ 1,358,000	\$ 1,358,000	\$ -
Fuel Oil Tank Area Remediation	\$ -	\$ -	\$ -	\$ 309,000	\$ 309,000	\$ -
Concrete Removal, Crushing, & Disposal	\$ -	\$ -	\$ 68,000	\$ -	\$ 68,000	\$ -
Grading & Seeding	\$ -	\$ -	\$ -	\$ 4,608,000	\$ 4,608,000	\$ -
Debris	\$ -	\$ -	\$ 6,000	\$ -	\$ 6,000	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (295,000)
<b>Subtotal</b>	<b>\$ 1,288,000</b>	<b>\$ 2,037,000</b>	<b>\$ 889,000</b>	<b>\$ 7,258,000</b>	<b>\$ 11,472,000</b>	<b>\$ (295,000)</b>
<b>Polk Subtotal</b>	<b>\$ 8,177,000</b>	<b>\$ 13,112,000</b>	<b>\$ 1,005,000</b>	<b>\$ 7,258,000</b>	<b>\$ 29,552,000</b>	<b>\$ (13,869,000)</b>
<b>TOTAL DECOM COST (CREDIT)</b>					<b>\$ 29,552,000</b>	<b>\$ (13,869,000)</b>
<b>PROJECT INDIRECTS (0%)</b>					<b>\$ -</b>	
<b>CONTINGENCY (0%)</b>					<b>\$ -</b>	
<b>TOTAL PROJECT COST (CREDIT)</b>					<b>\$ 29,552,000</b>	<b>\$ (13,869,000)</b>
<b>TOTAL NET PROJECT COST (CREDIT)</b>					<b>\$ 15,683,000</b>	

**Table A-34**  
**Riverside Solar**  
**Solar Decommissioning Cost Summary**

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
<b>Riverside Solar</b>						
<i>Solar Farm</i>						
O&M Building	\$ 3,300	\$ 3,400	\$ -	\$ -	\$ 6,700	\$ -
Solar Panel Removal	\$ 1,311,800	\$ 1,366,500	\$ 455,400	\$ -	\$ 3,133,700	\$ -
Panel Supports/Rack	\$ 1,317,000	\$ 1,371,900	\$ -	\$ -	\$ 2,688,900	\$ -
Battery Containers and Racks	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Electrical & Wiring	\$ 112,900	\$ 117,600	\$ -	\$ -	\$ 230,500	\$ -
Site Restoration	\$ 197,400	\$ 205,600	\$ -	\$ 2,296,400	\$ 2,699,400	\$ -
On-site Concrete Crushing and Remova	\$ -	\$ -	\$ 6,400	\$ -	\$ 6,400	\$ -
Debris	\$ -	\$ -	\$ 3,200	\$ -	\$ 3,200	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,092,100)
<b>Subtotal</b>	<b>\$ 2,942,400</b>	<b>\$ 3,065,000</b>	<b>\$ 465,000</b>	<b>\$ 2,296,400</b>	<b>\$ 8,768,800</b>	<b>\$ (2,092,100)</b>
<b>Riverside Solar Subtotal</b>	<b>\$ 2,942,400</b>	<b>\$ 3,065,000</b>	<b>\$ 465,000</b>	<b>\$ 2,296,400</b>	<b>\$ 8,768,800</b>	<b>\$ (2,092,100)</b>
<b>TOTAL DECOM COST (CREDIT)</b>					<b>\$ 8,768,800</b>	<b>\$ (2,092,100)</b>
<b>PROJECT INDIRECTS (0%)</b>					<b>\$ -</b>	
<b>CONTINGENY (0%)</b>					<b>\$ -</b>	
<b>TOTAL PROJECT COST (CREDIT)</b>					<b>\$ 8,768,800</b>	<b>\$ (2,092,100)</b>
<b>TOTAL NET PROJECT COST (CREDIT)</b>					<b>\$ 6,676,700</b>	



**Table A-35**  
**Tampa International**  
**Solar Decommissioning Cost Summary**

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
<b>Tampa International</b>						
<i>Solar Farm</i>						
Solar Panel Removal	\$ 32,800	\$ 34,200	\$ 10,600	\$ -	\$ 77,600	\$ -
Panel Supports/Rack	\$ 329,900	\$ 343,600	\$ -	\$ -	\$ 673,500	\$ -
Electrical & Wiring	\$ 3,400	\$ 3,600	\$ -	\$ -	\$ 7,000	\$ -
Site Restoration	\$ -	\$ -	\$ -	\$ 35,900	\$ 35,900	\$ -
On-site Concrete Crushing and Remova	\$ -	\$ -	\$ 21,500	\$ -	\$ 21,500	\$ -
Debris	\$ -	\$ -	\$ 400	\$ -	\$ 400	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (296,100)
<b>Subtotal</b>	<b>\$ 366,100</b>	<b>\$ 381,400</b>	<b>\$ 32,500</b>	<b>\$ 35,900</b>	<b>\$ 815,900</b>	<b>\$ (296,100)</b>
<b>Tampa International Subtotal</b>	<b>\$ 366,100</b>	<b>\$ 381,400</b>	<b>\$ 32,500</b>	<b>\$ 35,900</b>	<b>\$ 815,900</b>	<b>\$ (296,100)</b>
<b>TOTAL DECOM COST (CREDIT)</b>					<b>\$ 815,900</b>	<b>\$ (296,100)</b>
<b>PROJECT INDIRECTS (0%)</b>					<b>\$ -</b>	
<b>CONTINGENY (0%)</b>					<b>\$ -</b>	
<b>TOTAL PROJECT COST (CREDIT)</b>					<b>\$ 815,900</b>	<b>\$ (296,100)</b>
<b>TOTAL NET PROJECT COST (CREDIT)</b>					<b>\$ 519,800</b>	

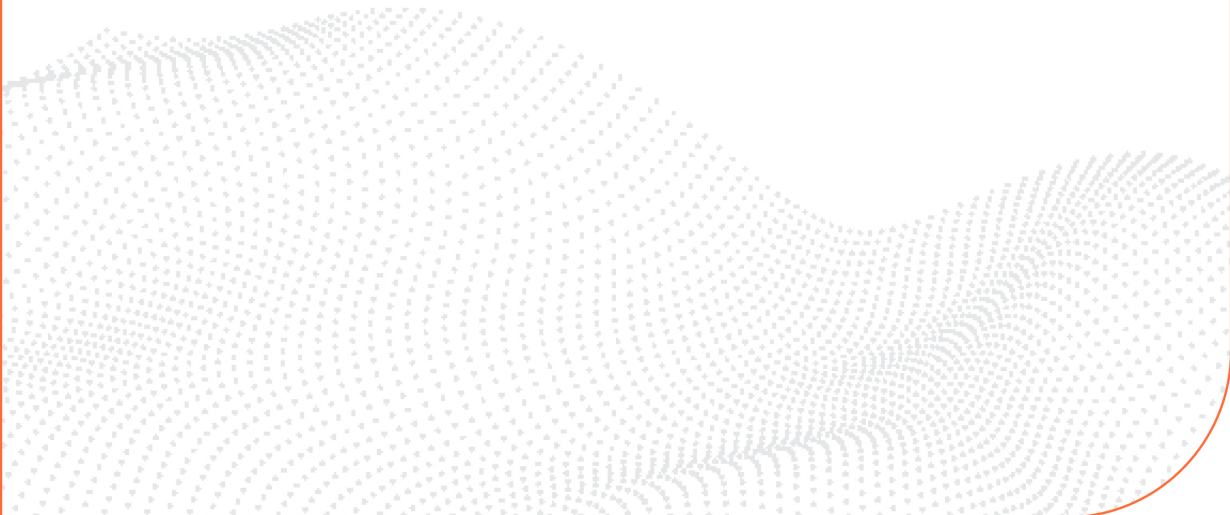
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**Table A-36  
Wimauma Solar  
Solar Decommissioning Cost Summary**

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
<b>Wimauma Solar</b>						
<i>Solar Farm</i>						
Solar Panel Removal	\$ 2,054,900	\$ 2,140,400	\$ 710,000	\$ -	\$ 4,905,300	\$ -
Panel Supports/Rack	\$ 2,942,900	\$ 3,065,500	\$ -	\$ -	\$ 6,008,400	\$ -
Battery Energy Storage System	\$ 149,600	\$ 119,000	\$ 133,300	\$ -	\$ 401,900	\$ -
Electrical & Wiring	\$ 85,400	\$ 89,000	\$ -	\$ -	\$ 174,400	\$ -
Site Restoration	\$ 96,700	\$ 100,800	\$ -	\$ 3,712,900	\$ 3,910,400	\$ -
On-site Concrete Crushing and Removal	\$ -	\$ -	\$ 3,500	\$ -	\$ 3,500	\$ -
Debris	\$ -	\$ -	\$ 7,900	\$ -	\$ 7,900	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (4,267,300)
<b>Subtotal</b>	<b>\$ 5,330,600</b>	<b>\$ 5,515,900</b>	<b>\$ 854,700</b>	<b>\$ 3,712,900</b>	<b>\$ 15,414,100</b>	<b>\$ (4,267,300)</b>
<b>Wimauma Solar Subtotal</b>	<b>\$ 5,330,600</b>	<b>\$ 5,515,900</b>	<b>\$ 854,700</b>	<b>\$ 3,712,900</b>	<b>\$ 15,414,100</b>	<b>\$ (4,267,300)</b>
<b>TOTAL DECOM COST (CREDIT)</b>					<b>\$ 15,414,100</b>	<b>\$ (4,267,300)</b>
<b>PROJECT INDIRECTS (0%)</b>					<b>\$ -</b>	
<b>CONTINGENCY (0%)</b>					<b>\$ -</b>	
<b>TOTAL PROJECT COST (CREDIT)</b>					<b>\$ 15,414,100</b>	<b>\$ (4,267,300)</b>
<b>TOTAL NET PROJECT COST (CREDIT)</b>					<b>\$ 11,146,800</b>	



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**Tampa Electric Company  
Summary of Dismantling Accruals  
FPSC Accrual  
Effective January 1, 2025**

PLANT	LABOR	MATERIALS & EQUIPMENT	ENVIROMENTAL & DISPOSAL	SALVAGE	TOTAL
Bayside Common	39,725	117,899	244,326	(2,486)	399,464
Bayside Unit #1 (3xGT - HSRG - ST)	185,505	471,707	(69,704)	(344,840)	242,668
Bayside Unit #2 (4xGT - HSRG - ST)	243,652	617,911	(70,191)	(451,165)	340,207
Bayside GT's 3-6	<u>38,763</u>	<u>69,289</u>	<u>(2,119)</u>	<u>(96,645)</u>	<u>9,288</u>
<b>Total Bayside Power Station</b>	<b>507,645</b>	<b>1,276,806</b>	<b>102,312</b>	<b>(895,136)</b>	<b>991,627</b>
Big Bend Common (Handling)	14,366	169,670	1,387,191	7,584	1,578,811
Big Bend Unit #4	162,012	546,920	105,298	(91,818)	722,412
Big Bend GT 4	9,232	16,666	(387)	(18,325)	7,186
Big Bend GT's 5-6 (and Unit 1 CCST)	<u>294,413</u>	<u>464,101</u>	<u>37,212</u>	<u>(381,183)</u>	<u>414,543</u>
<b>Total Big Bend Power Station</b>	<b>480,023</b>	<b>1,197,357</b>	<b>1,529,314</b>	<b>(483,742)</b>	<b>2,722,952</b>
Polk Common (Handling)	31,648	52,293	386,897	64,598	535,436
Polk Unit #1 (Gasifier - GT - HRSG - ST)	175,279	397,859	4,118	(344,293)	232,963
Polk Unit #2	0	0	0	0	0
Polk Unit #3	0	0	0	0	0
Polk Unit #4	0	0	0	0	0
Polk Unit #5	0	0	0	0	0
Polk 2-5 (4xGT - HRSG - ST)	<u>225,758</u>	<u>387,219</u>	<u>21</u>	<u>(410,812)</u>	<u>202,186</u>
<b>Total Polk Power Station</b>	<b>432,685</b>	<b>837,371</b>	<b>391,036</b>	<b>(690,507)</b>	<b>970,585</b>
MacDill Common	6,268	9,803	7,256	(19,979)	3,348
MacDill Unit 1 and 2	12,155	18,932	1,856	(15,290)	17,653
MacDill Unit 3 and 4	12,155	18,932	1,856	(15,290)	17,653
MacDill BESS	<u>19,056</u>	<u>15,133</u>	<u>1,181</u>	<u>(16,942)</u>	<u>18,428</u>
<b>Total MacDill Station</b>	<b>49,634</b>	<b>62,800</b>	<b>12,149</b>	<b>(67,501)</b>	<b>57,082</b>
Solar Sites					
Tampa International Solar	27,401	27,859	4,741	(19,108)	40,893
Big Bend Solar	115,356	116,705	64,533	(59,628)	236,966
Legoland Solar	4,852	4,928	2,491	(1,968)	10,303
Balm Solar	542,745	551,709	126,276	(437,345)	783,385
Bonnie Mine Solar	170,720	173,431	128,486	(127,015)	345,622
Grange Hall Solar	297,019	301,669	129,503	(209,499)	518,692
Lake Hancock Solar	231,053	234,674	109,417	(166,887)	408,257
Lithia Solar	334,975	340,207	210,258	(246,832)	638,608
Little Manatee River Solar	347,406	352,489	205,369	(259,684)	645,580
Payne Creek Solar	345,522	351,243	207,594	(251,157)	653,202
Peace Creek Solar	256,717	260,729	120,010	(190,624)	446,832
Wimauma Solar	353,074	355,624	276,323	(241,506)	743,515
Agrivoltaics Solar	3,155	3,176	1,894	(2,205)	6,020
Alafia Solar	183,855	185,537	180,732	(117,537)	432,587
Big Bend Floating Solar	2,946	2,974	625	(4,325)	2,220
Big Bend Solar Phase 2	48,040	48,512	9,122	(30,568)	75,106
Brewster Solar	127,398	128,486	90,289	(86,552)	259,621
Bull Frog Creek Solar	229,386	231,359	162,779	(139,626)	483,898
Cotton Mouth Ranch Solar	231,627	233,629	177,767	(138,685)	504,338
Durrance Solar	344,354	347,914	123,659	(252,627)	563,300
Eastern PVS+ES Solar	2,077	2,089	2,429	(1,872)	4,723
English Creek Solar	232,001	233,992	120,409	(138,468)	447,934
Florida Aquarium Pavilion Solar	304	302	257	(298)	565
Future Property 1 Solar	212,283	213,983	205,630	(126,121)	505,775
Future Property 2 Solar	212,283	213,983	205,630	(126,121)	505,775
Jamison Solar	246,775	249,191	224,691	(198,923)	521,734
Juniper Solar	215,159	217,009	231,996	(126,815)	537,349
Lake Mabel Solar	241,539	240,645	212,116	(169,732)	524,568
Laurel Oaks Solar	195,923	197,830	144,000	(126,023)	411,730
Magnolia Solar	239,973	242,309	296,423	(149,545)	629,160
Mountain View Solar	170,791	172,460	123,188	(101,928)	364,511
Riverside Solar	<u>198,364</u>	<u>200,307</u>	<u>167,597</u>	<u>(118,891)</u>	<u>447,377</u>
<b>Total Solar Sites</b>	<b>6,365,073</b>	<b>6,436,954</b>	<b>4,266,234</b>	<b>(4,368,115)</b>	<b>12,700,146</b>
<b>Summary of Surviving Assets</b>	<b>7,835,060</b>	<b>9,811,288</b>	<b>6,301,045</b>	<b>(6,505,001)</b>	<b>17,442,392</b>
Big Bend Unit #1 (CETM)	0	0	0	0	0
Big Bend Unit #2 (CETM)	0	0	0	0	0
Big Bend Unit #3 (CETM)	0	0	0	0	0
City of Tampa	0	0	0	0	0
Phillips Station	0	0	0	0	0
Gannon Power Station	0	0	0	0	0
<b>Summary of Retired Assets</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Dismantlement Accrual</b>	<b>7,835,060</b>	<b>9,811,288</b>	<b>6,301,045</b>	<b>(6,505,001)</b>	<b>17,442,392</b>

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**Tampa Electric Company  
Summary of Dismantling Accruals  
Change in Accruals Schedule**

<b>PLANT</b>	<b>CURRENT ACCRUAL (01/01/2022)</b>	<b>COMPANY PROPOSED ACCRUAL (01/01/2025)</b>	<b>COMPANY PROPOSED CHANGE IN ACCRUAL</b>
Bayside Common	270,547	399,464	128,917
Bayside Unit #1 (3xGT - HSRG - ST)	67,969	242,668	174,699
Bayside Unit #2 (4xGT - HSRG - ST)	107,666	340,207	232,541
<u>Bayside GT's 3-6</u>	<u>(290)</u>	<u>9,288</u>	<u>9,578</u>
<b>Total Bayside Power Station</b>	<b>445,892</b>	<b>991,627</b>	<b>545,735</b>
Big Bend Common (Handling)	1,756,377	1,578,811	(177,566)
Big Bend Unit #4	377,928	722,412	344,484
Big Bend GT 4	3,201	7,186	3,985
<u>Big Bend GT's 5-6 (and Unit 1 CCST)</u>	<u>174,385</u>	<u>414,543</u>	<u>240,158</u>
<b>Total Big Bend Power Station</b>	<b>2,311,891</b>	<b>2,722,952</b>	<b>411,061</b>
Polk Common (Handling)	430,877	535,436	104,559
Polk Unit #1 (Gasifier - GT - HRSG - ST)	149,968	232,963	82,995
Polk Unit #2	0	0	0
Polk Unit #3	0	0	0
Polk Unit #4	0	0	0
Polk Unit #5	0	0	0
<u>Polk 2-5 (4xGT - HRSG - ST)</u>	<u>99,409</u>	<u>202,186</u>	<u>102,777</u>
<b>Total Polk Power Station</b>	<b>680,254</b>	<b>970,585</b>	<b>290,331</b>
MacDill Common	0	3,348	3,348
MacDill Unit 1 and 2	0	17,653	17,653
MacDill Unit 3 and 4	0	17,653	17,653
<u>MacDill BESS</u>	<u>0</u>	<u>18,428</u>	<u>18,428</u>
<b>Total MacDill Station</b>	<b>0</b>	<b>57,082</b>	<b>57,082</b>
Solar Sites			
Tampa International Solar	36,807	40,893	4,086
Big Bend Solar	213,003	236,966	23,963
Legoland Solar	8,161	10,303	2,142
Balm Solar	725,322	783,385	58,063
Bonnie Mine Solar	289,424	345,622	56,198
Grange Hall Solar	431,870	518,692	86,822
Lake Hancock Solar	337,632	408,257	70,625
Lithia Solar	524,578	638,608	114,030
Little Manatee River Solar	536,440	645,580	109,140
Payne Creek Solar	535,696	653,202	117,506
Peace Creek Solar	373,933	446,832	72,899
Wimauma Solar	563,840	743,515	179,675
Agrivoltaics Solar	0	6,020	6,020
Alafia Solar	0	432,587	432,587
Big Bend Floating Solar	0	2,220	2,220
Big Bend Solar Phase 2	0	75,106	75,106
Brewster Solar	0	259,621	259,621
Bull Frog Creek Solar	0	483,898	483,898
Cotton Mouth Ranch Solar	0	504,338	504,338
Durrance Solar	0	563,300	563,300
Eastern PVS+ES Solar	0	4,723	4,723
English Creek Solar	0	447,934	447,934
Florida Aquarium Pavilion Solar	0	565	565
Future Property 1 Solar	0	505,775	505,775
Future Property 2 Solar	0	505,775	505,775
Jamison Solar	0	521,734	521,734
Juniper Solar	0	537,349	537,349
Lake Mabel Solar	0	524,568	524,568
Laurel Oaks Solar	0	411,730	411,730
Magnolia Solar	0	629,160	629,160
Mountain View Solar	0	364,511	364,511
<u>Riverside Solar</u>	<u>0</u>	<u>447,377</u>	<u>447,377</u>
<b>Total Solar Sites</b>	<b>4,576,706</b>	<b>12,700,146</b>	<b>8,123,440</b>
<b>Summary of Surviving Assets</b>	<b>8,014,743</b>	<b>17,442,392</b>	<b>9,427,649</b>
Big Bend Unit #1 (CETM)	0	0	0
Big Bend Unit #2 (CETM)	0	0	0
Big Bend Unit #3 (CETM)	0	0	0
City of Tampa	0	0	0
Phillips Station	0	0	0
Gannon Power Station	0	0	0
<b>Summary of Retired Assets</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Dismantlement Accrual</b>	<b>8,014,743</b>	<b>17,442,392</b>	<b>9,427,649</b>

**TAMPA ELECTRIC COMPANY  
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2023 TECO FLEET DECOMMISSIONING STUDY  
Provided by 1898 Co. (Part of Burns McDonnell)  
Estimated Project Costs and NET

Mapping into Study Model	Table	Location	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value	Total NET	
Agrivoltics Solar	A-1	Agrivoltics Solar	48,600	48,600	5,200	26,000	126,600	(38,800)	87,800	
Alafia Solar	A-2	Alafia Solar	2,788,100	8,197,300	452,400	2,605,600	8,750,200	(2,115,700)	6,634,500	
Balm Solar	A-3	Balm Solar	7,863,600	8,197,300	13,000	2,032,200	18,112,100	(7,390,700)	10,721,400	
Bayside Unit #1 (3xGT - HSRG - ST)	A-4	Bayside Unit 1	3,629,000	5,833,000	81,000	-	9,543,000	(6,200,000)	3,343,000	
Bayside Unit #2 (4xGT - HSRG - ST)	A-4	Bayside Unit 2	4,712,000	7,577,000	76,000	-	12,365,000	(7,954,000)	4,411,000	
Bayside GT's 3-6	A-4	Bayside Unit 3-6	688,000	1,106,000	9,000	-	1,803,000	(1,837,000)	(34,000)	
Bayside Common	A-4	Bayside Common	1,519,000	2,439,000	73,000	5,303,000	9,334,000	(592,000)	8,742,000	
Big Bend GT's 5-6 (and Unit 1 CCST)	A-5	Big Bend Unit 1 (for GT 5-6 CCST)	922,000	1,483,000	39,000	569,000	3,013,000	(1,571,000)	1,442,000	
Big Bend Unit #4	A-5	Big Bend Unit 4	4,125,000	6,630,000	560,000	1,002,000	12,317,000	(4,283,000)	8,034,000	
Big Bend GT 4	A-5	Big Bend GT 4	167,000	288,000	7,000	-	442,000	(358,000)	84,000	
Big Bend GT's 5-6 (and Unit 1 CCST)	A-5	Big Bend GT 5-6	4,084,000	6,563,000	89,000	-	10,736,000	(6,079,000)	4,657,000	
Big Bend Common (Handling)	A-5	Big Bend Handling	417,000	670,000	46,000	7,988,000	9,091,000	(267,000)	8,824,000	
Big Bend Common (Handling)	A-5	Big Bend Common	1,746,000	2,809,000	106,000	46,590,000	51,251,000	(460,000)	50,791,000	
Big Bend Floating Solar	A-6	Big Bend Floating Solar	43,700	45,500	10,200	100	99,500	(76,100)	23,400	
Big Bend Solar	A-7	Big Bend Solar	1,628,500	1,688,500	372,400	632,100	4,321,300	(969,700)	3,351,600	
Big Bend Solar Phase 2	A-8	Big Bend Solar Phase 2	712,600	742,300	7,800	142,500	1,605,200	(537,900)	1,067,300	
Bonnie Mine Solar	A-9	Bonnie Mine Solar	2,545,900	2,651,900	314,100	1,753,100	7,265,000	(2,211,400)	5,053,600	
Brewster Solar	A-10	Brewster Solar	1,872,800	2,054,800	289,600	1,277,300	5,594,500	(1,591,800)	4,002,700	
Bull Frog Creek Solar	A-11	Bull Frog Creek Solar	3,552,100	3,700,000	424,800	2,400,100	10,077,000	(2,567,900)	7,509,100	
Cotton Mouth Ranch Solar	A-12	Cotton Mouth Ranch Solar	3,586,800	3,736,300	661,400	2,423,600	10,408,100	(2,550,600)	7,857,500	
Durrance Solar	A-13	Durrance Solar	4,990,000	5,197,600	611,500	1,369,900	12,169,000	(4,340,200)	7,828,800	
Eastern PVS+ES Solar	A-14	Eastern PVS+ES Solar	31,500	32,700	21,200	19,900	105,300	(33,700)	71,600	
English Creek Solar	A-15	English Creek Solar	3,592,600	3,742,100	511,300	1,578,300	9,424,300	(2,546,600)	6,877,700	
Florida Aquarium Pavilion Solar	A-16	Florida Aquarium Pavilion Solar	4,300	4,400	1,200	2,800	12,700	(5,000)	7,700	
Future Property 1 Solar	A-17	Future Property 1 Solar	3,353,100	3,492,600	500,600	3,155,300	10,501,600	(2,367,300)	8,134,300	
Future Property 2 Solar	A-18	Future Property 2 Solar	3,353,100	3,492,600	500,600	3,155,300	10,501,600	(2,367,300)	8,134,300	
Grange Hall Solar	A-19	Grange Hall Solar	4,407,500	4,591,100	612,000	1,475,500	11,086,100	(3,628,000)	7,458,100	
Jamison Solar	A-20	Jamison Solar	3,660,500	3,813,000	577,800	3,124,300	11,175,600	(3,500,400)	7,675,200	
Juniper Solar	A-21	Juniper Solar	3,331,800	3,470,500	528,400	3,499,700	10,828,400	(2,332,300)	8,496,100	
Lake Hancock Solar	A-22	Lake Hancock Solar	3,428,200	3,571,100	420,600	1,341,100	8,761,000	(2,889,500)	5,871,500	
Lake Mabel Solar	A-23	Lake Mabel Solar	3,740,300	3,848,500	717,800	2,963,300	11,269,900	(3,121,600)	8,148,300	
Laurel Oaks Solar	A-24	Laurel Oaks Solar	2,806,200	3,027,100	440,900	1,931,700	8,305,900	(2,217,600)	6,088,300	
Legoland Solar	A-25	Legoland Solar	66,600	69,300	11,600	24,600	172,100	(31,100)	141,000	
Lithia Solar	A-26	Lithia Solar	4,871,100	5,178,000	754,500	2,632,900	13,536,500	(4,272,200)	9,264,300	
Little Manatee River	A-27	Little Manatee River	5,271,000	5,490,600	743,300	2,662,500	14,167,400	(4,602,400)	9,565,000	
MacDill Unit 1 and 2	A-28	MacDill Unit 1 and 2	192,000	309,000	33,000	-	534,000	(287,000)	247,000	
MacDill Unit 3 and 4	A-28	MacDill Unit 3 and 4	192,000	309,000	33,000	-	534,000	(287,000)	247,000	
MacDill BESS	A-28	MacDill BESS	301,000	247,000	9,000	12,000	569,000	(318,000)	251,000	
MacDill Common	A-28	MacDill Common	99,000	160,000	2,000	-	388,000	(375,000)	13,000	
Magnolia Solar	A-29	Magnolia Solar	3,559,600	3,707,700	533,500	4,350,500	12,151,300	(2,631,500)	9,519,800	
Mountain View Solar	A-30	Mountain View Solar	2,533,400	2,638,900	448,400	1,581,300	7,202,000	(1,793,600)	5,408,400	
Payne Creek Solar	A-31	Payne Creek Solar	5,011,100	5,219,900	782,100	2,457,400	13,470,500	(4,240,600)	9,229,900	
Peace Creek Solar	A-32	Peace Creek Solar	3,811,000	3,969,600	498,000	1,436,800	9,713,400	(3,300,700)	6,412,700	
Polk Unit #1 (Gasifier - GT - HRS - ST)	A-33	Polk Unit 1 CA	2,606,000	4,192,000	54,000	-	6,852,000	(5,422,000)	1,430,000	
Polk 2-5 (4xGT - HRS - ST)	A-33	Polk 2-5 CC	3,913,000	6,289,000	4,000	-	10,206,000	(7,979,000)	2,227,000	
Polk Common (Handling)	A-33	Polk Handling	370,000	594,000	58,000	-	1,022,000	(173,000)	849,000	
Polk Common (Handling)	A-33	Polk Common	1,288,000	2,037,000	889,000	7,258,000	11,472,000	(295,000)	11,177,000	
Riverside Solar	A-34	Riverside Solar	2,842,400	3,065,000	465,000	2,296,400	8,768,800	(2,092,100)	6,676,700	
Tampa International Solar	A-35	Tampa International	366,100	381,400	32,500	35,900	815,900	(296,100)	519,800	
Wimauma Solar	A-36	Wimauma Solar	5,330,600	5,515,900	854,700	3,712,900	15,414,100	(4,267,300)	11,146,800	
					<b>Total Estimated Project Costs and NET</b>	<b>126,378,900</b>	<b>148,803,700</b>	<b>15,282,400</b>	<b>(121,664,700)</b>	<b>295,720,200</b>

**TAMPA ELECTRIC COMPANY  
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**Tampa Electric Company  
Final Dismantling Study Costs  
in 2023 Dollars  
Vendor Cost Estimates**

**Surviving Assets**

PLANT	MATERIALS ENVIRONMENTAL				TOTAL
	LABOR	& EQUIPMENT	& DISPOSAL	SALVAGE	
Bayside Common	1,519,000	2,439,000	5,376,000	(592,000)	8,742,000
Bayside Unit #1 (3xGT - HSRG - ST)	3,629,000	5,833,000	81,000	(6,200,000)	3,343,000
Bayside Unit #2 (4xGT - HSRG - ST)	4,712,000	7,577,000	76,000	(7,954,000)	4,411,000
<u>Bayside GT's 3-6</u>	<u>688,000</u>	<u>1,106,000</u>	<u>9,000</u>	<u>(1,837,000)</u>	<u>(34,000)</u>
<b>Total Bayside Power Station</b>	<b>10,548,000</b>	<b>16,955,000</b>	<b>5,542,000</b>	<b>(16,583,000)</b>	<b>16,462,000</b>
Big Bend Common (Handling)	2,163,000	3,479,000	54,700,000	(727,000)	59,615,000
Big Bend Unit #4	4,125,000	6,630,000	1,562,000	(4,283,000)	8,034,000
Big Bend GT 4	167,000	268,000	7,000	(358,000)	84,000
<u>Big Bend GT's 5-6 (and Unit 1 CCST)</u>	<u>5,006,000</u>	<u>8,046,000</u>	<u>697,000</u>	<u>(7,650,000)</u>	<u>6,099,000</u>
<b>Total Big Bend Power Station</b>	<b>11,461,000</b>	<b>18,423,000</b>	<b>56,966,000</b>	<b>(13,018,000)</b>	<b>73,832,000</b>
Polk Common (Handling)	1,658,000	2,631,000	8,205,000	(468,000)	12,026,000
Polk Unit #1 (Gasifier - GT - HRSG - ST)	2,606,000	4,192,000	54,000	(5,422,000)	1,430,000
Polk Unit #2	0	0	0	0	0
Polk Unit #3	0	0	0	0	0
Polk Unit #4	0	0	0	0	0
Polk Unit #5	0	0	0	0	0
<u>Polk 2-5 (4xGT - HRSG - ST)</u>	<u>3,913,000</u>	<u>6,289,000</u>	<u>4,000</u>	<u>(7,979,000)</u>	<u>2,227,000</u>
<b>Total Polk Power Station</b>	<b>8,177,000</b>	<b>13,112,000</b>	<b>8,263,000</b>	<b>(13,869,000)</b>	<b>15,683,000</b>
MacDill Common	99,000	160,000	129,000	(375,000)	13,000
MacDill Unit 1 and 2	192,000	309,000	33,000	(287,000)	247,000
MacDill Unit 3 and 4	192,000	309,000	33,000	(287,000)	247,000
<u>MacDill BESS</u>	<u>301,000</u>	<u>247,000</u>	<u>21,000</u>	<u>(318,000)</u>	<u>251,000</u>
<b>Total MacDill Station</b>	<b>784,000</b>	<b>1,025,000</b>	<b>216,000</b>	<b>(1,267,000)</b>	<b>758,000</b>
Solar Sites					
Tampa International Solar	366,100	381,400	68,400	(296,100)	519,800
Big Bend Solar	1,628,500	1,688,300	1,004,500	(969,700)	3,351,600
Legoland Solar	66,600	69,300	36,200	(31,100)	141,000
Balm Solar	7,869,600	8,197,300	2,045,200	(7,390,700)	10,721,400
Bonnie Mine Solar	2,545,900	2,651,900	2,067,200	(2,211,400)	5,053,600
Grange Hall Solar	4,407,500	4,591,100	2,087,500	(3,628,000)	7,458,100
Lake Hancock Solar	3,428,200	3,571,100	1,761,700	(2,889,500)	5,871,500
Lithia Solar	4,971,100	5,178,000	3,387,400	(4,272,200)	9,264,300
Little Manatee River Solar	5,271,000	5,490,600	3,405,800	(4,602,400)	9,565,000
Payne Creek Solar	5,011,100	5,219,900	3,239,500	(4,240,600)	9,229,900
Peace Creek Solar	3,811,000	3,969,600	1,932,800	(3,300,700)	6,412,700
Wimauma Solar	5,330,600	5,515,900	4,567,600	(4,267,300)	11,146,800
Agrivoltaics Solar	46,800	48,600	31,200	(38,800)	87,800
Alafia Solar	2,788,100	2,904,100	3,058,000	(2,115,700)	6,634,500
Big Bend Floating Solar	43,700	45,500	10,300	(76,100)	23,400
Big Bend Solar Phase 2	712,600	742,300	150,300	(537,900)	1,067,300
Brewster Solar	1,972,800	2,054,800	1,566,900	(1,591,800)	4,002,700
Bull Frog Creek Solar	3,552,100	3,700,000	2,824,900	(2,567,900)	7,509,100
Cotton Mouth Ranch Solar	3,586,800	3,736,300	3,085,000	(2,550,600)	7,857,500
Durrance Solar	4,990,000	5,197,600	1,981,400	(4,340,200)	7,828,800
Eastern PVS+ES Solar	31,500	32,700	41,100	(33,700)	71,600
English Creek Solar	3,592,600	3,742,100	2,089,600	(2,546,600)	6,877,700
Florida Aquarium Pavilion Solar	4,300	4,400	4,000	(5,000)	7,700
Future Property 1 Solar	3,353,100	3,492,600	3,655,900	(2,367,300)	8,134,300
Future Property 2 Solar	3,353,100	3,492,600	3,655,900	(2,367,300)	8,134,300
Jamison Solar	3,660,500	3,813,000	3,702,100	(3,500,400)	7,675,200
Juniper Solar	3,331,800	3,470,500	4,026,100	(2,332,300)	8,496,100
Lake Mabel Solar	3,740,300	3,848,500	3,681,100	(3,121,600)	8,148,300
Laurel Oaks Solar	2,906,200	3,027,100	2,372,600	(2,217,600)	6,088,300
Magnolia Solar	3,559,600	3,707,700	4,884,000	(2,631,500)	9,519,800
Mountain View Solar	2,533,400	2,638,900	2,029,700	(1,793,600)	5,408,400
<u>Riverside Solar</u>	<u>2,942,400</u>	<u>3,065,000</u>	<u>2,761,400</u>	<u>(2,092,100)</u>	<u>6,676,700</u>
<b>Total Solar Sites</b>	<b>95,408,900</b>	<b>99,288,700</b>	<b>71,215,300</b>	<b>(76,927,700)</b>	<b>188,985,200</b>
<b>Summary of Surviving Assets</b>	<b>126,378,900</b>	<b>148,803,700</b>	<b>142,202,300</b>	<b>(121,664,700)</b>	<b>295,720,200</b>
Big Bend Unit #1 (CETM)	0	0	0	0	0
Big Bend Unit #2 (CETM)	0	0	0	0	0
Big Bend Unit #3 (CETM)	0	0	0	0	0
City of Tampa	0	0	0	0	0
Phillips Station	0	0	0	0	0
Gannon Power Station	0	0	0	0	0
<b>Summary of Retired Assets</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Dismantlement Costs</b>	<b>126,378,900</b>	<b>148,803,700</b>	<b>142,202,300</b>	<b>(121,664,700)</b>	<b>295,720,200</b>

**TAMPA ELECTRIC COMPANY  
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Tampa Electric Company Final Dismantling Study Costs in 2023 Dollars Contingency Amounts @		Surviving Assets 15%			
PLANT	LABOR	MATERIALS & EQUIPMENT	ENVIRONMENTAL & DISPOSAL	(Not applied) SALVAGE	TOTAL
Bayside Common	227,850	365,850	806,400	0	1,400,100
Bayside Unit #1 (3xGT - HSRG - ST)	544,350	874,950	12,150	0	1,431,450
Bayside Unit #2 (4xGT - HSRG - ST)	706,800	1,136,550	11,400	0	1,854,750
<u>Bayside GT's 3-6</u>	<u>103,200</u>	<u>165,900</u>	<u>1,350</u>	<u>0</u>	<u>270,450</u>
<b>Total Bayside Power Station</b>	<b>1,582,200</b>	<b>2,543,250</b>	<b>831,300</b>	<b>0</b>	<b>4,956,750</b>
Big Bend Common (Handling)	324,450	521,850	8,205,000	0	9,051,300
Big Bend Unit #4	618,750	994,500	234,300	0	1,847,550
Big Bend GT 4	25,050	40,200	1,050	0	66,300
<u>Big Bend GT's 5-6 (and Unit 1 CCST)</u>	<u>750,900</u>	<u>1,206,900</u>	<u>104,550</u>	<u>0</u>	<u>2,062,350</u>
<b>Total Big Bend Power Station</b>	<b>1,719,150</b>	<b>2,763,450</b>	<b>8,544,900</b>	<b>0</b>	<b>13,027,500</b>
Polk Common (Handling)	248,700	394,650	1,230,750	0	1,874,100
Polk Unit #1 (Gasifier - GT - HRSRG - ST)	390,900	628,800	8,100	0	1,027,800
Polk Unit #2	0	0	0	0	0
Polk Unit #3	0	0	0	0	0
Polk Unit #4	0	0	0	0	0
Polk Unit #5	0	0	0	0	0
<u>Polk 2-5 (4xGT - HRSRG - ST)</u>	<u>586,950</u>	<u>943,350</u>	<u>600</u>	<u>0</u>	<u>1,530,900</u>
<b>Total Polk Power Station</b>	<b>1,226,550</b>	<b>1,966,800</b>	<b>1,239,450</b>	<b>0</b>	<b>4,432,800</b>
MacDill Common	14,850	24,000	19,350	0	58,200
MacDill Unit 1 and 2	28,800	46,350	4,950	0	80,100
MacDill Unit 3 and 4	28,800	46,350	4,950	0	80,100
<u>MacDill BESS</u>	<u>45,150</u>	<u>37,050</u>	<u>3,150</u>	<u>0</u>	<u>85,350</u>
<b>Total MacDill Station</b>	<b>117,600</b>	<b>153,750</b>	<b>32,400</b>	<b>0</b>	<b>303,750</b>
Solar Sites					
Tampa International Solar	54,915	57,210	10,260	0	122,385
Big Bend Solar	244,275	253,245	150,675	0	648,195
Legoland Solar	9,990	10,395	5,430	0	25,815
Balm Solar	1,180,440	1,229,595	306,780	0	2,716,815
Bonnie Mine Solar	381,885	397,785	310,080	0	1,089,750
Grange Hall Solar	661,125	688,665	313,125	0	1,662,915
Lake Hancock Solar	514,230	535,665	264,255	0	1,314,150
Lithia Solar	745,665	776,700	508,110	0	2,030,475
Little Manatee River Solar	790,650	823,590	510,870	0	2,125,110
Payne Creek Solar	751,665	782,985	485,925	0	2,020,575
Peace Creek Solar	571,650	595,440	289,920	0	1,457,010
Wimauma Solar	799,590	827,385	685,140	0	2,312,115
Agrivoltaics Solar	7,020	7,290	4,680	0	18,990
Alafia Solar	418,215	435,615	458,700	0	1,312,530
Big Bend Floating Solar	6,555	6,825	1,545	0	14,925
Big Bend Solar Phase 2	106,890	111,345	22,545	0	240,780
Brewster Solar	295,920	308,220	235,035	0	839,175
Bull Frog Creek Solar	532,815	555,000	423,735	0	1,511,550
Cotton Mouth Ranch Solar	538,020	560,445	462,750	0	1,561,215
Durranee Solar	748,500	779,640	297,210	0	1,825,350
Eastern PVS+ES Solar	4,725	4,905	6,165	0	15,795
English Creek Solar	538,890	561,315	313,440	0	1,413,645
Florida Aquarium Pavilion Solar	645	660	600	0	1,905
Future Property 1 Solar	502,965	523,890	548,385	0	1,575,240
Future Property 2 Solar	502,965	523,890	548,385	0	1,575,240
Jamison Solar	549,075	571,950	555,315	0	1,676,340
Juniper Solar	499,770	520,575	603,915	0	1,624,260
Lake Mabel Solar	561,045	577,275	552,165	0	1,690,485
Laurel Oaks Solar	435,930	454,065	355,890	0	1,245,885
Magnolia Solar	533,940	556,155	732,600	0	1,822,695
Mountain View Solar	380,010	395,835	304,455	0	1,080,300
<u>Riverside Solar</u>	<u>441,360</u>	<u>459,750</u>	<u>414,210</u>	<u>0</u>	<u>1,315,320</u>
<b>Total Solar Sites</b>	<b>14,311,335</b>	<b>14,893,305</b>	<b>10,682,295</b>	<b>0</b>	<b>39,886,935</b>
<b>Summary of Surviving Assets</b>	<b>18,956,835</b>	<b>22,320,555</b>	<b>21,330,345</b>	<b>0</b>	<b>62,607,735</b>
Big Bend Unit #1 (CETM)	0	0	0	0	0
Big Bend Unit #2 (CETM)	0	0	0	0	0
Big Bend Unit #3 (CETM)	0	0	0	0	0
City of Tampa	0	0	0	0	0
Phillips Station	0	0	0	0	0
Gannon Power Station	0	0	0	0	0
<b>Summary of Retired Assets</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Dismantlement Costs</b>	<b>18,956,835</b>	<b>22,320,555</b>	<b>21,330,345</b>	<b>0</b>	<b>62,607,735</b>



**TAMPA ELECTRIC COMPANY  
2023 DEPRECIATION AND  
DISMANTLEMENT STUDY  
EXHIBIT 3  
BATES STAMPED PAGES: 468 - 648  
FILED: DECEMBER 27, 2023**

**Tampa Electric Company  
Final Dismantling Study Costs  
in 2023 Dollars  
Estimates with Contingency @**

**Surviving Assets  
15%**

<b>PLANT</b>	<b>LABOR</b>	<b>MATERIALS &amp; EQUIPMENT</b>	<b>ENVIRONMENTAL &amp; DISPOSAL</b>	<b>SALVAGE</b>	<b>TOTAL</b>
Bayside Common	1,746,850	2,804,850	6,182,400	(592,000)	<b>10,142,100</b>
Bayside Unit #1 (3xGT - HSRG - ST)	4,173,350	6,707,950	93,150	(6,200,000)	<b>4,774,450</b>
Bayside Unit #2 (4xGT - HSRG - ST)	5,418,800	8,713,550	87,400	(7,954,000)	<b>6,265,750</b>
<u>Bayside GT's 3-6</u>	<u>791,200</u>	<u>1,271,900</u>	<u>10,350</u>	<u>(1,837,000)</u>	<u>236,450</u>
<b>Total Bayside Power Station</b>	<b>12,130,200</b>	<b>19,498,250</b>	<b>6,373,300</b>	<b>(16,583,000)</b>	<b>21,418,750</b>
Big Bend Common (Handling)	2,487,450	4,000,850	62,905,000	(727,000)	<b>68,666,300</b>
Big Bend Unit #4	4,743,750	7,624,500	1,796,300	(4,283,000)	<b>9,881,550</b>
Big Bend GT 4	192,050	308,200	8,050	(358,000)	<b>150,300</b>
<u>Big Bend GT's 5-6 (and Unit 1 CCST)</u>	<u>5,756,900</u>	<u>9,252,900</u>	<u>801,550</u>	<u>(7,650,000)</u>	<u>8,161,350</u>
<b>Total Big Bend Power Station</b>	<b>13,180,150</b>	<b>21,186,450</b>	<b>65,510,900</b>	<b>(13,018,000)</b>	<b>86,859,500</b>
Polk Common (Handling)	1,906,700	3,025,650	9,435,750	(468,000)	<b>13,900,100</b>
Polk Unit #1 (Gasifier - GT - HRSRG - ST)	2,996,900	4,820,800	62,100	(5,422,000)	<b>2,457,800</b>
Polk Unit #2	0	0	0	0	<b>0</b>
Polk Unit #3	0	0	0	0	<b>0</b>
Polk Unit #4	0	0	0	0	<b>0</b>
Polk Unit #5	0	0	0	0	<b>0</b>
<u>Polk 2-5 (4xGT - HRSRG - ST)</u>	<u>4,499,950</u>	<u>7,232,350</u>	<u>4,600</u>	<u>(7,979,000)</u>	<u>3,757,900</u>
<b>Total Polk Power Station</b>	<b>9,403,550</b>	<b>15,078,800</b>	<b>9,502,450</b>	<b>(13,869,000)</b>	<b>20,115,800</b>
MacDill Common	113,850	184,000	148,350	(375,000)	<b>71,200</b>
MacDill Unit 1 and 2	220,800	355,350	37,950	(287,000)	<b>327,100</b>
MacDill Unit 3 and 4	220,800	355,350	37,950	(287,000)	<b>327,100</b>
<u>MacDill BESS</u>	<u>346,150</u>	<u>284,050</u>	<u>24,150</u>	<u>(318,000)</u>	<u>336,350</u>
<b>Total MacDill Station</b>	<b>901,600</b>	<b>1,178,750</b>	<b>248,400</b>	<b>(1,267,000)</b>	<b>1,061,750</b>
Solar Sites					
Tampa International Solar	421,015	438,610	78,660	(296,100)	<b>642,185</b>
Big Bend Solar	1,872,775	1,941,545	1,155,175	(969,700)	<b>3,999,795</b>
Legoland Solar	76,590	79,695	41,630	(31,100)	<b>166,815</b>
Balm Solar	9,050,040	9,426,895	2,351,980	(7,390,700)	<b>13,438,215</b>
Bonnie Mine Solar	2,927,785	3,049,685	2,377,280	(2,211,400)	<b>6,143,350</b>
Grange Hall Solar	5,068,625	5,279,765	2,400,625	(3,628,000)	<b>9,121,015</b>
Lake Hancock Solar	3,942,430	4,106,765	2,025,955	(2,889,500)	<b>7,185,650</b>
Lithia Solar	5,716,765	5,954,700	3,895,510	(4,272,200)	<b>11,294,775</b>
Little Manatee River Solar	6,061,650	6,314,190	3,916,670	(4,602,400)	<b>11,690,110</b>
Payne Creek Solar	5,762,765	6,002,885	3,725,425	(4,240,600)	<b>11,250,475</b>
Peace Creek Solar	4,382,650	4,565,040	2,222,720	(3,300,700)	<b>7,869,710</b>
Wimauma Solar	6,130,190	6,343,285	5,252,740	(4,267,300)	<b>13,458,915</b>
Agrivoltaics Solar	53,820	55,890	35,880	(38,800)	<b>106,790</b>
Alafia Solar	3,206,315	3,339,715	3,516,700	(2,115,700)	<b>7,947,030</b>
Big Bend Floating Solar	50,255	52,325	11,845	(76,100)	<b>38,325</b>
Big Bend Solar Phase 2	819,490	853,645	172,845	(537,900)	<b>1,308,080</b>
Brewster Solar	2,268,720	2,363,020	1,801,935	(1,591,800)	<b>4,841,875</b>
Bull Frog Creek Solar	4,084,915	4,255,000	3,248,635	(2,567,900)	<b>9,020,650</b>
Cotton Mouth Ranch Solar	4,124,820	4,296,745	3,547,750	(2,550,600)	<b>9,418,715</b>
Durrance Solar	5,738,500	5,977,240	2,278,610	(4,340,200)	<b>9,654,150</b>
Eastern PVS+ES Solar	36,225	37,605	47,265	(33,700)	<b>87,395</b>
English Creek Solar	4,131,490	4,303,415	2,403,040	(2,546,600)	<b>8,291,345</b>
Florida Aquarium Pavilion Solar	4,945	5,060	4,600	(5,000)	<b>9,605</b>
Future Property 1 Solar	3,856,065	4,016,490	4,204,285	(2,367,300)	<b>9,709,540</b>
Future Property 2 Solar	3,856,065	4,016,490	4,204,285	(2,367,300)	<b>9,709,540</b>
Jamison Solar	4,209,575	4,384,950	4,257,415	(3,500,400)	<b>9,351,540</b>
Juniper Solar	3,831,570	3,991,075	4,630,015	(2,332,300)	<b>10,120,360</b>
Lake Mabel Solar	4,301,345	4,425,775	4,233,265	(3,121,600)	<b>9,838,785</b>
Laurel Oaks Solar	3,342,130	3,481,165	2,728,490	(2,217,600)	<b>7,334,185</b>
Magnolia Solar	4,093,540	4,263,855	5,616,600	(2,631,500)	<b>11,342,495</b>
Mountain View Solar	2,913,410	3,034,735	2,334,155	(1,793,600)	<b>6,488,700</b>
<u>Riverside Solar</u>	<u>3,383,760</u>	<u>3,524,750</u>	<u>3,175,610</u>	<u>(2,092,100)</u>	<u>7,992,020</u>
<b>Total Solar Sites</b>	<b>109,720,235</b>	<b>114,182,005</b>	<b>81,897,595</b>	<b>(76,927,700)</b>	<b>228,872,135</b>
<b>Summary of Surviving Assets</b>	<b>145,335,735</b>	<b>171,124,255</b>	<b>163,532,645</b>	<b>(121,664,700)</b>	<b>358,327,935</b>
Big Bend Unit #1 (CETM)	0	0	0	0	<b>0</b>
Big Bend Unit #2 (CETM)	0	0	0	0	<b>0</b>
Big Bend Unit #3 (CETM)	0	0	0	0	<b>0</b>
City of Tampa	0	0	0	0	<b>0</b>
Phillips Station	0	0	0	0	<b>0</b>
Gannon Power Station	0	0	0	0	<b>0</b>
<b>Summary of Retired Assets</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Dismantlement Costs</b>	<b>145,335,735</b>	<b>171,124,255</b>	<b>163,532,645</b>	<b>(121,664,700)</b>	<b>358,327,935</b>

**TAMPA ELECTRIC COMPANY  
2023 DEPRECIATION AND  
DISMANTLEMENT STUDY  
EXHIBIT 3  
BATES STAMPED PAGES: 468 - 648  
FILED: DECEMBER 27, 2023**

**Tampa Electric Company  
Final Dismantling Study - Reserve Balances  
As of December 31, 2024 - Projected  
Post Reserve Transfers**

PLANT	LABOR	MATERIALS & EQUIPMENT	ENVIRONMENTAL & DISPOSAL	SALVAGE	TOTAL
Bayside Common	2,259,252	1,748,943	3,348,086	(1,092,882)	<b>6,263,399</b>
Bayside Unit #1 (3xGT - HSRG - ST)	3,434,947	2,574,305	1,123,869	(3,714,394)	<b>3,418,727</b>
Bayside Unit #2 (4xGT - HSRG - ST)	4,419,173	3,268,289	1,123,007	(4,636,779)	<b>4,173,690</b>
<u>Bayside GT's 3-6</u>	<u>358,271</u>	<u>281,703</u>	<u>81,198</u>	<u>(517,662)</u>	<u>203,510</u>
<b>Total Bayside Power Station</b>	<b>10,471,643</b>	<b>7,873,240</b>	<b>5,676,160</b>	<b>(9,961,717)</b>	<b>14,059,326</b>
Big Bend Common (Handling)	5,787,552	1,760,470	68,096,838	(2,220,764)	<b>73,424,096</b>
Big Bend Unit #4	4,568,844	1,918,086	775,578	(4,831,638)	<b>2,430,870</b>
Big Bend GT 4	92,639	72,260	25,447	(117,353)	<b>72,993</b>
<u>Big Bend GT's 5-6 (and Unit 1 CCST)</u>	<u>545,874</u>	<u>523,668</u>	<u>11,292</u>	<u>(557,679)</u>	<u>523,155</u>
<b>Total Big Bend Power Station</b>	<b>10,994,909</b>	<b>4,274,484</b>	<b>68,909,155</b>	<b>(7,727,434)</b>	<b>76,451,114</b>
Polk Common (Handling)	3,041,701	4,577,925	3,871,877	(3,489,148)	<b>8,002,355</b>
Polk Unit #1 (Gasifier - GT - HRSRG - ST)	2,081,105	1,659,517	32,383	(3,109,958)	<b>663,047</b>
Polk Unit #2	0	0	0	0	<b>0</b>
Polk Unit #3	0	0	0	0	<b>0</b>
Polk Unit #4	0	0	0	0	<b>0</b>
Polk Unit #5	0	0	0	0	<b>0</b>
<u>Polk 2-5 (4xGT - HRSRG - ST)</u>	<u>1,444,012</u>	<u>910,049</u>	<u>7,716</u>	<u>(1,630,810)</u>	<u>730,967</u>
<b>Total Polk Power Station</b>	<b>6,566,818</b>	<b>7,147,491</b>	<b>3,911,976</b>	<b>(8,229,916)</b>	<b>9,396,369</b>
MacDill Common	0	0	0	0	<b>0</b>
MacDill Unit 1 and 2	0	0	0	0	<b>0</b>
MacDill Unit 3 and 4	0	0	0	0	<b>0</b>
<u>MacDill BESS</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total MacDill Station</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Solar Sites					
Tampa International Solar	69,312	67,653	11,544	(38,088)	<b>110,421</b>
Big Bend Solar	283,992	276,720	178,107	(99,810)	<b>639,009</b>
Legoland Solar	11,907	11,607	4,296	(3,327)	<b>24,483</b>
Balm Solar	1,355,361	1,319,184	389,367	(887,946)	<b>2,175,966</b>
Bonnie Mine Solar	452,325	439,734	254,514	(278,301)	<b>868,272</b>
Grange Hall Solar	736,098	715,551	264,336	(420,375)	<b>1,295,610</b>
Lake Hancock Solar	571,626	555,696	219,330	(333,756)	<b>1,012,896</b>
Lithia Solar	831,024	807,831	425,577	(490,698)	<b>1,573,734</b>
Little Manatee River Solar	862,620	837,537	425,325	(516,162)	<b>1,609,320</b>
Payne Creek Solar	865,464	842,334	402,072	(502,782)	<b>1,607,088</b>
Peace Creek Solar	639,831	621,999	241,629	(381,660)	<b>1,121,799</b>
Wimurra Solar	813,330	789,690	542,112	(453,612)	<b>1,691,520</b>
Agrivoltaics Solar	0	0	0	0	<b>0</b>
Alafia Solar	0	0	0	0	<b>0</b>
Big Bend Floating Solar	0	0	0	0	<b>0</b>
Big Bend Solar Phase 2	0	0	0	0	<b>0</b>
Brewster Solar	0	0	0	0	<b>0</b>
Bull Frog Creek Solar	0	0	0	0	<b>0</b>
Cotton Mouth Ranch Solar	0	0	0	0	<b>0</b>
Durrance Solar	0	0	0	0	<b>0</b>
Eastern PVS+ES Solar	0	0	0	0	<b>0</b>
English Creek Solar	0	0	0	0	<b>0</b>
Florida Aquarium Pavilion Solar	0	0	0	0	<b>0</b>
Future Property 1 Solar	0	0	0	0	<b>0</b>
Future Property 2 Solar	0	0	0	0	<b>0</b>
Jamison Solar	0	0	0	0	<b>0</b>
Juniper Solar	0	0	0	0	<b>0</b>
Lake Mabel Solar	0	0	0	0	<b>0</b>
Laurel Oaks Solar	0	0	0	0	<b>0</b>
Magnolia Solar	0	0	0	0	<b>0</b>
Mountain View Solar	0	0	0	0	<b>0</b>
<u>Riverside Solar</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Solar Sites</b>	<b>7,492,890</b>	<b>7,285,536</b>	<b>3,358,209</b>	<b>(4,406,517)</b>	<b>13,730,118</b>
<b>Summary of Surviving Assets</b>	<b>35,526,260</b>	<b>26,580,751</b>	<b>81,855,500</b>	<b>(30,325,584)</b>	<b>113,636,927</b>
Big Bend Unit #1 (CETM)	0	0	0	0	<b>0</b>
Big Bend Unit #2 (CETM)	0	0	0	0	<b>0</b>
Big Bend Unit #3 (CETM)	0	0	0	0	<b>0</b>
City of Tampa	0	0	0	0	<b>0</b>
Phillips Station	0	0	0	0	<b>0</b>
Gannon Power Station	0	0	0	0	<b>0</b>
<b>Summary of Retired Assets</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Dismantling Reserves</b>	<b>35,526,260</b>	<b>26,580,751</b>	<b>81,855,500</b>	<b>(30,325,584)</b>	<b>113,636,927</b>

**TAMPA ELECTRIC COMPANY  
2023 DEPRECIATION AND  
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**Tampa Electric Company  
Dismantling Study - Reserve Transfers  
As of December 31, 2024 - Projected  
Proposed Reserve Transfers**

PLANT	LABOR	MATERIALS & EQUIPMENT	ENVIRONMENTAL & DISPOSAL	SALVAGE	TOTAL
Bayside Common	0	0	0	0	0
Bayside Unit #1 (3xGT - HSRG - ST)	0	0	0	0	0
Bayside Unit #2 (4xGT - HSRG - ST)	0	0	0	0	0
<u>Bayside GT's 3-6</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Bayside Power Station</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Big Bend Common (Handling)	0	0	0	0	0
Big Bend Unit #4	0	0	0	0	0
Big Bend GT 4	0	0	0	0	0
<u>Big Bend GT's 5-6 (and Unit 1 CCST)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Big Bend Power Station</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Polk Common (Handling)	0	0	0	0	0
Polk Unit #1 (Gasifier - GT - HRSRG - ST)	0	0	0	0	0
Polk Unit #2	0	0	0	0	0
Polk Unit #3	0	0	0	0	0
Polk Unit #4	0	0	0	0	0
Polk Unit #5	0	0	0	0	0
<u>Polk 2-5 (4xGT - HRSRG - ST)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Polk Power Station</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
MacDill Common	0	0	0	0	0
MacDill Unit 1 and 2	0	0	0	0	0
MacDill Unit 3 and 4	0	0	0	0	0
<u>MacDill BESS</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total MacDill Station</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Solar Sites					
Tampa International Solar	0	0	0	0	0
Big Bend Solar	0	0	0	0	0
Legoland Solar	0	0	0	0	0
Balm Solar	0	0	0	0	0
Bonnie Mine Solar	0	0	0	0	0
Grange Hall Solar	0	0	0	0	0
Lake Hancock Solar	0	0	0	0	0
Lithia Solar	0	0	0	0	0
Little Manatee River Solar	0	0	0	0	0
Payne Creek Solar	0	0	0	0	0
Peace Creek Solar	0	0	0	0	0
Wimauma Solar	0	0	0	0	0
Agrivoltaics Solar	0	0	0	0	0
Alafia Solar	0	0	0	0	0
Big Bend Floating Solar	0	0	0	0	0
Big Bend Solar Phase 2	0	0	0	0	0
Brewster Solar	0	0	0	0	0
Bull Frog Creek Solar	0	0	0	0	0
Cotton Mouth Ranch Solar	0	0	0	0	0
Durrance Solar	0	0	0	0	0
Eastern PVS+ES Solar	0	0	0	0	0
English Creek Solar	0	0	0	0	0
Florida Aquarium Pavilion Solar	0	0	0	0	0
Future Property 1 Solar	0	0	0	0	0
Future Property 2 Solar	0	0	0	0	0
Jamison Solar	0	0	0	0	0
Juniper Solar	0	0	0	0	0
Lake Mabel Solar	0	0	0	0	0
Laurel Oaks Solar	0	0	0	0	0
Magnolia Solar	0	0	0	0	0
Mountain View Solar	0	0	0	0	0
<u>Riverside Solar</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Solar Sites</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Summary of Surviving Assets</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Big Bend Unit #1 (CETM)	(3,890,354)	(206,984)	(1,204,610)	5,301,948	0
Big Bend Unit #2 (CETM)	(3,494,228)	(213,454)	(1,257,895)	4,965,577	0
Big Bend Unit #3 (CETM)	(3,762,845)	(89,495)	(1,079,345)	4,931,685	(0)
City of Tampa	0	0	0	0	0
Phillips Station	0	0	0	0	0
Gannon Power Station	0	0	0	0	0
<b>Summary of Retired Assets</b>	<b>(11,147,426)</b>	<b>(509,933)</b>	<b>(3,541,850)</b>	<b>15,199,210</b>	<b>0</b>
<b>Total Dismantling Reserves</b>	<b>(11,147,426)</b>	<b>(509,933)</b>	<b>(3,541,850)</b>	<b>15,199,210</b>	<b>0</b>

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**Tampa Electric Company  
Dismantling Study - Reserve Balances  
As of December 31, 2024 - Projected  
Before Reserve Transfers**

<b>PLANT</b>	<b>LABOR</b>	<b>MATERIALS &amp; EQUIPMENT</b>	<b>ENVIRONMENTAL &amp; DISPOSAL</b>	<b>SALVAGE</b>	<b>TOTAL</b>
Bayside Common	2,259,252	1,748,943	3,348,086	(1,092,882)	<b>6,263,399</b>
Bayside Unit #1 (3xGT - HSRG - ST)	3,434,947	2,574,305	1,123,869	(3,714,394)	<b>3,418,727</b>
Bayside Unit #2 (4xGT - HSRG - ST)	4,419,173	3,268,289	1,123,007	(4,636,779)	<b>4,173,690</b>
<u>Bayside GT's 3-6</u>	<u>358,271</u>	<u>281,703</u>	<u>81,198</u>	<u>(517,662)</u>	<u>203,510</u>
<b>Total Bayside Power Station</b>	<b>10,471,643</b>	<b>7,873,240</b>	<b>5,676,160</b>	<b>(9,961,717)</b>	<b>14,059,326</b>
Big Bend Common (Handling)	5,787,552	1,760,470	68,096,838	(2,220,764)	<b>73,424,096</b>
Big Bend Unit #4	4,568,844	1,918,086	775,578	(4,831,638)	<b>2,430,870</b>
Big Bend GT 4	92,639	72,260	25,447	(117,353)	<b>72,993</b>
<u>Big Bend GT's 5-6 (and Unit 1 CCST)</u>	<u>545,874</u>	<u>523,668</u>	<u>11,292</u>	<u>(567,679)</u>	<u>523,155</u>
<b>Total Big Bend Power Station</b>	<b>10,994,909</b>	<b>4,274,484</b>	<b>68,909,155</b>	<b>(7,727,434)</b>	<b>76,451,114</b>
Polk Common (Handling)	3,041,701	4,577,925	3,871,877	(3,489,148)	<b>8,002,355</b>
Polk Unit #1 (Gasifier - GT - HRSRG - ST)	2,081,105	1,659,517	32,383	(3,109,958)	<b>663,047</b>
Polk Unit #2	0	0	0	0	<b>0</b>
Polk Unit #3	0	0	0	0	<b>0</b>
Polk Unit #4	0	0	0	0	<b>0</b>
Polk Unit #5	0	0	0	0	<b>0</b>
<u>Polk 2-5 (4xGT - HRSRG - ST)</u>	<u>1,444,012</u>	<u>910,049</u>	<u>7,716</u>	<u>(1,630,810)</u>	<u>730,967</u>
<b>Total Polk Power Station</b>	<b>6,566,818</b>	<b>7,147,491</b>	<b>3,911,976</b>	<b>(8,229,916)</b>	<b>9,396,369</b>
MacDill Common	0	0	0	0	<b>0</b>
MacDill Unit 1 and 2	0	0	0	0	<b>0</b>
MacDill Unit 3 and 4	0	0	0	0	<b>0</b>
<u>MacDill BESS</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total MacDill Station</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Solar Sites					
Tampa International Solar	69,312	67,653	11,544	(38,088)	<b>110,421</b>
Big Bend Solar	283,992	276,720	178,107	(99,810)	<b>639,009</b>
Legoland Solar	11,907	11,607	4,296	(3,327)	<b>24,483</b>
Balm Solar	1,355,361	1,319,184	389,367	(887,946)	<b>2,175,966</b>
Bonnie Mine Solar	452,325	439,734	254,514	(278,301)	<b>868,272</b>
Grange Hall Solar	736,098	715,551	264,336	(420,375)	<b>1,295,610</b>
Lake Hancock Solar	571,626	555,696	219,330	(333,756)	<b>1,012,896</b>
Lithia Solar	831,024	807,831	425,577	(490,698)	<b>1,573,734</b>
Little Manatee River Solar	862,620	837,537	425,325	(516,162)	<b>1,609,320</b>
Payne Creek Solar	865,464	842,334	402,072	(502,782)	<b>1,607,088</b>
Peace Creek Solar	639,831	621,999	241,629	(381,660)	<b>1,121,799</b>
Wimauma Solar	813,330	789,690	542,112	(453,612)	<b>1,691,520</b>
Agrivoltaics Solar	0	0	0	0	<b>0</b>
Alafia Solar	0	0	0	0	<b>0</b>
Big Bend Floating Solar	0	0	0	0	<b>0</b>
Big Bend Solar Phase 2	0	0	0	0	<b>0</b>
Brewster Solar	0	0	0	0	<b>0</b>
Bull Frog Creek Solar	0	0	0	0	<b>0</b>
Cotton Mouth Ranch Solar	0	0	0	0	<b>0</b>
Durrance Solar	0	0	0	0	<b>0</b>
Eastern PVS+ES Solar	0	0	0	0	<b>0</b>
English Creek Solar	0	0	0	0	<b>0</b>
Florida Aquarium Pavilion Solar	0	0	0	0	<b>0</b>
Future Property 1 Solar	0	0	0	0	<b>0</b>
Future Property 2 Solar	0	0	0	0	<b>0</b>
Jamison Solar	0	0	0	0	<b>0</b>
Juniper Solar	0	0	0	0	<b>0</b>
Lake Mabel Solar	0	0	0	0	<b>0</b>
Laurel Oaks Solar	0	0	0	0	<b>0</b>
Magnolia Solar	0	0	0	0	<b>0</b>
Mountain View Solar	0	0	0	0	<b>0</b>
<u>Riverside Solar</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Solar Sites</b>	<b>7,492,890</b>	<b>7,285,536</b>	<b>3,358,209</b>	<b>(4,406,517)</b>	<b>13,730,118</b>
<b>Summary of Surviving Assets</b>	<b>35,526,260</b>	<b>26,580,751</b>	<b>81,855,500</b>	<b>(30,325,584)</b>	<b>113,636,927</b>
Big Bend Unit #1 (CETM)	3,890,354	206,984	1,204,610	(5,301,948)	<b>(0)</b>
Big Bend Unit #2 (CETM)	3,494,228	213,454	1,257,895	(4,965,577)	<b>0</b>
Big Bend Unit #3 (CETM)	3,762,845	89,495	1,079,345	(4,931,685)	<b>0</b>
City of Tampa	0	0	0	0	<b>0</b>
Phillips Station	0	0	0	0	<b>0</b>
Gannon Power Station	0	0	0	0	<b>0</b>
<b>Summary of Retired Assets</b>	<b>11,147,426</b>	<b>509,933</b>	<b>3,541,850</b>	<b>(15,199,210)</b>	<b>(0)</b>
<b>Total Dismantling Reserves</b>	<b>46,673,686</b>	<b>27,090,684</b>	<b>85,397,350</b>	<b>(45,524,793)</b>	<b>113,636,927</b>

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**Tampa Electric Company  
Summary of Dismantling - CETM Transfer to 182.2  
Activity from 1/1/2023 to 12/31/2024 - Projected**

PLANT	LABOR	MATERIALS & EQUIPMENT	ENVIRONMENTAL & DISPOSAL	SALVAGE	TOTAL
Bayside Common	0	0	0	0	0
Bayside Unit #1 (3xGT - HSRG - ST)	0	0	0	0	0
Bayside Unit #2 (4xGT - HSRG - ST)	0	0	0	0	0
<u>Bayside GT's 3-6</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Bayside Power Station</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Big Bend Common (Handling)	0	0	0	0	0
Big Bend Unit #4	0	0	0	0	0
Big Bend GT 4	0	0	0	0	0
<u>Big Bend GT's 5-6 (and Unit 1 CCST)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Big Bend Power Station</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Polk Common (Handling)	0	0	0	0	0
Polk Unit #1 (Gasifier - GT - HRSG - ST)	0	0	0	0	0
Polk Unit #2	0	0	0	0	0
Polk Unit #3	0	0	0	0	0
Polk Unit #4	0	0	0	0	0
Polk Unit #5	0	0	0	0	0
<u>Polk 2-5 (4xGT - HRSG - ST)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Polk Power Station</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
MacDill Common	0	0	0	0	0
MacDill Unit 1 and 2	0	0	0	0	0
MacDill Unit 3 and 4	0	0	0	0	0
<u>MacDill BESS</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total MacDill Station</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Solar Sites					
Tampa International Solar	0	0	0	0	0
Big Bend Solar	0	0	0	0	0
Legoland Solar	0	0	0	0	0
Balm Solar	0	0	0	0	0
Bonnie Mine Solar	0	0	0	0	0
Grange Hall Solar	0	0	0	0	0
Lake Hancock Solar	0	0	0	0	0
Lithia Solar	0	0	0	0	0
Little Manatee River Solar	0	0	0	0	0
Payne Creek Solar	0	0	0	0	0
Peace Creek Solar	0	0	0	0	0
Wimauma Solar	0	0	0	0	0
Agrivoltaics Solar	0	0	0	0	0
Alafia Solar	0	0	0	0	0
Big Bend Floating Solar	0	0	0	0	0
Big Bend Solar Phase 2	0	0	0	0	0
Brewster Solar	0	0	0	0	0
Bull Frog Creek Solar	0	0	0	0	0
Cotton Mouth Ranch Solar	0	0	0	0	0
Durrance Solar	0	0	0	0	0
Eastern PVS+ES Solar	0	0	0	0	0
English Creek Solar	0	0	0	0	0
Florida Aquarium Pavilion Solar	0	0	0	0	0
Future Property 1 Solar	0	0	0	0	0
Future Property 2 Solar	0	0	0	0	0
Jamison Solar	0	0	0	0	0
Juniper Solar	0	0	0	0	0
Lake Mabel Solar	0	0	0	0	0
Laurel Oaks Solar	0	0	0	0	0
Magnolia Solar	0	0	0	0	0
Mountain View Solar	0	0	0	0	0
<u>Riverside Solar</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Solar Sites</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Summary of Surviving Assets</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Big Bend Unit #1 (CETM)	5,411,487	12,395,105	0	(1,431)	17,805,161
Big Bend Unit #2 (CETM)	6,890,097	12,482,169	0	(2,157)	19,370,110
Big Bend Unit #3 (CETM)	5,577,507	17,195,242	0	(1,592)	22,771,156
City of Tampa	0	0	0	0	0
Phillips Station	0	0	0	0	0
Gannon Power Station	0	0	0	0	0
<b>Summary of Retired Assets</b>	<b>17,879,091</b>	<b>42,072,515</b>	<b>0</b>	<b>(5,179)</b>	<b>59,946,427</b>
<b>Total Dismantling Reserves</b>	<b>17,879,091</b>	<b>42,072,515</b>	<b>0</b>	<b>(5,179)</b>	<b>59,946,427</b>

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**Tampa Electric Company  
Summary of Dismantling - Accruals  
Activity from 1/1/2023 to 12/31/2024 - Projected**

<b>PLANT</b>	<b>LABOR</b>	<b>MATERIALS &amp; EQUIPMENT</b>	<b>ENVIRONMENTAL &amp; DISPOSAL</b>	<b>SALVAGE</b>	<b>TOTAL</b>
Bayside Common	45,926	70,556	409,228	15,384	541,094
Bayside Unit #1 (3xGT - HSRG - ST)	287,174	383,092	(129,968)	(404,360)	135,938
Bayside Unit #2 (4xGT - HSRG - ST)	379,120	507,450	(130,958)	(540,280)	215,332
<u>Bayside GT's 3-6</u>	<u>63,114</u>	<u>65,422</u>	<u>(3,988)</u>	<u>(125,128)</u>	<u>(580)</u>
<b>Total Bayside Power Station</b>	<b>775,334</b>	<b>1,026,520</b>	<b>144,314</b>	<b>(1,054,384)</b>	<b>891,784</b>
Big Bend Common (Handling)	(112,928)	180,634	3,364,866	80,182	3,512,754
Big Bend Unit #4	237,076	421,484	164,120	(66,824)	755,856
Big Bend GT 4	14,846	15,500	(702)	(23,242)	6,402
<u>Big Bend GT's 5-6 (and Unit 1 CCST)</u>	<u>363,916</u>	<u>349,112</u>	<u>7,528</u>	<u>(371,786)</u>	<u>348,770</u>
<b>Total Big Bend Power Station</b>	<b>502,910</b>	<b>966,730</b>	<b>3,535,812</b>	<b>(381,670)</b>	<b>4,623,782</b>
Polk Common (Handling)	12,814	(94,904)	755,548	188,296	861,754
Polk Unit #1 (Gasifier - GT - HRSG - ST)	269,876	326,210	7,704	(303,854)	299,936
Polk Unit #2	0	0	0	0	0
Polk Unit #3	0	0	0	0	0
Polk Unit #4	0	0	0	0	0
Polk Unit #5	0	0	0	0	0
<u>Polk 2-5 (4xGT - HRSG - ST)</u>	<u>337,596</u>	<u>343,768</u>	<u>(28)</u>	<u>(482,518)</u>	<u>198,818</u>
<b>Total Polk Power Station</b>	<b>620,286</b>	<b>575,074</b>	<b>763,224</b>	<b>(598,076)</b>	<b>1,360,508</b>
MacDill Common	0	0	0	0	0
MacDill Unit 1 and 2	0	0	0	0	0
MacDill Unit 3 and 4	0	0	0	0	0
<u>MacDill BESS</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total MacDill Station</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Solar Sites					
Tampa International Solar	46,208	45,102	7,696	(25,392)	73,614
Big Bend Solar	189,328	184,480	118,738	(66,540)	426,006
Legoland Solar	7,938	7,738	2,864	(2,218)	16,322
Balm Solar	903,574	879,456	259,578	(591,964)	1,450,644
Bonnie Mine Solar	301,550	293,156	169,676	(185,534)	578,848
Grange Hall Solar	490,732	477,034	176,224	(280,250)	863,740
Lake Hancock Solar	381,084	370,464	146,220	(222,504)	675,264
Lithia Solar	554,016	538,554	283,718	(327,132)	1,049,156
Little Manatee River Solar	575,080	558,358	283,550	(344,108)	1,072,880
Payne Creek Solar	576,976	561,556	268,048	(335,188)	1,071,392
Peace Creek Solar	426,554	414,666	161,086	(254,440)	747,866
Wimauma Solar	542,220	526,460	361,408	(302,408)	1,127,680
Agrivoltaics Solar	0	0	0	0	0
Alafia Solar	0	0	0	0	0
Big Bend Floating Solar	0	0	0	0	0
Big Bend Solar Phase 2	0	0	0	0	0
Brewster Solar	0	0	0	0	0
Bull Frog Creek Solar	0	0	0	0	0
Cotton Mouth Ranch Solar	0	0	0	0	0
Durrance Solar	0	0	0	0	0
Eastern PVS+ES Solar	0	0	0	0	0
English Creek Solar	0	0	0	0	0
Florida Aquarium Pavilion Solar	0	0	0	0	0
Future Property 1 Solar	0	0	0	0	0
Future Property 2 Solar	0	0	0	0	0
Jamison Solar	0	0	0	0	0
Juniper Solar	0	0	0	0	0
Lake Mabel Solar	0	0	0	0	0
Laurel Oaks Solar	0	0	0	0	0
Magnolia Solar	0	0	0	0	0
Mountain View Solar	0	0	0	0	0
<u>Riverside Solar</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Solar Sites</b>	<b>4,995,260</b>	<b>4,857,024</b>	<b>2,238,806</b>	<b>(2,937,678)</b>	<b>9,153,412</b>
<b>Summary of Surviving Assets</b>	<b>6,893,790</b>	<b>7,425,348</b>	<b>6,682,156</b>	<b>(4,971,808)</b>	<b>16,029,486</b>
Big Bend Unit #1 (CETM)	0	0	0	0	0
Big Bend Unit #2 (CETM)	0	0	0	0	0
Big Bend Unit #3 (CETM)	0	0	0	0	0
City of Tampa	0	0	0	0	0
Phillips Station	0	0	0	0	0
Gannon Power Station	0	0	0	0	0
<b>Summary of Retired Assets</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Dismantling Reserves</b>	<b>6,893,790</b>	<b>7,425,348</b>	<b>6,682,156</b>	<b>(4,971,808)</b>	<b>16,029,486</b>

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**Tampa Electric Company  
Summary of Dismantling - Expenditures  
Activity from 1/1/2023 to 12/31/2024 - Projected**

PLANT	LABOR	MATERIALS & EQUIPMENT	ENVIRONMENTAL & DISPOSAL	SALVAGE	TOTAL
Bayside Common	0	0	0	0	0
Bayside Unit #1 (3xGT - HSRG - ST)	0	0	0	0	0
Bayside Unit #2 (4xGT - HSRG - ST)	0	0	0	0	0
<u>Bayside GT's 3-6</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Bayside Power Station</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Big Bend Common (Handling)	0	0	0	0	0
Big Bend Unit #4	0	0	0	0	0
Big Bend GT 4	0	0	0	0	0
<u>Big Bend GT's 5-6 (and Unit 1 CCST)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Big Bend Power Station</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Polk Common (Handling)	0	0	0	0	0
Polk Unit #1 (Gasifier - GT - HRSR - ST)	0	0	0	0	0
Polk Unit #2	0	0	0	0	0
Polk Unit #3	0	0	0	0	0
Polk Unit #4	0	0	0	0	0
Polk Unit #5	0	0	0	0	0
<u>Polk 2-5 (4xGT - HRSR - ST)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Polk Power Station</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
MacDill Common	0	0	0	0	0
MacDill Unit 1 and 2	0	0	0	0	0
MacDill Unit 3 and 4	0	0	0	0	0
<u>MacDill BESS</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total MacDill Station</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Solar Sites					
Tampa International Solar	0	0	0	0	0
Big Bend Solar	0	0	0	0	0
Legoland Solar	0	0	0	0	0
Balm Solar	0	0	0	0	0
Bonnie Mine Solar	0	0	0	0	0
Grange Hall Solar	0	0	0	0	0
Lake Hancock Solar	0	0	0	0	0
Lithia Solar	0	0	0	0	0
Little Manatee River Solar	0	0	0	0	0
Payne Creek Solar	0	0	0	0	0
Peace Creek Solar	0	0	0	0	0
Wimauma Solar	0	0	0	0	0
Agrivoltaics Solar	0	0	0	0	0
Alafia Solar	0	0	0	0	0
Big Bend Floating Solar	0	0	0	0	0
Big Bend Solar Phase 2	0	0	0	0	0
Brewster Solar	0	0	0	0	0
Bull Frog Creek Solar	0	0	0	0	0
Cotton Mouth Ranch Solar	0	0	0	0	0
Durrance Solar	0	0	0	0	0
Eastern PVS+ES Solar	0	0	0	0	0
English Creek Solar	0	0	0	0	0
Florida Aquarium Pavilion Solar	0	0	0	0	0
Future Property 1 Solar	0	0	0	0	0
Future Property 2 Solar	0	0	0	0	0
Jamison Solar	0	0	0	0	0
Juniper Solar	0	0	0	0	0
Lake Mabel Solar	0	0	0	0	0
Laurel Oaks Solar	0	0	0	0	0
Magnolia Solar	0	0	0	0	0
Mountain View Solar	0	0	0	0	0
<u>Riverside Solar</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Solar Sites</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Summary of Surviving Assets</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Big Bend Unit #1 (CETM)	5,322,589	12,191,483	0	(1,407)	17,512,665
Big Bend Unit #2 (CETM)	6,805,982	12,329,784	0	(2,130)	19,133,636
Big Bend Unit #3 (CETM)	5,555,056	17,126,025	0	(1,586)	22,679,495
City of Tampa	0	0	0	0	0
Phillips Station	0	0	0	0	0
Gannon Power Station	0	0	0	0	0
<b>Summary of Retired Assets</b>	<b>17,683,627</b>	<b>41,647,293</b>	<b>0</b>	<b>(5,123)</b>	<b>59,325,796</b>
<b>Total Dismantling Reserves</b>	<b>17,683,627</b>	<b>41,647,293</b>	<b>0</b>	<b>(5,123)</b>	<b>59,325,796</b>

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**Tampa Electric Company  
Dismantling Study - Reserve Balances  
As of December 31, 2022 - Actual**

<b>PLANT</b>	<b>LABOR</b>	<b>MATERIALS &amp; EQUIPMENT</b>	<b>ENVIRONMENTAL &amp; DISPOSAL</b>	<b>SALVAGE</b>	<b>TOTAL</b>
Bayside Common	2,213,326	1,678,387	2,938,858	(1,108,266)	<b>5,722,305</b>
Bayside Unit #1 (3xGT - HSRG - ST)	3,147,773	2,191,213	1,253,837	(3,310,034)	<b>3,282,789</b>
Bayside Unit #2 (4xGT - HSRG - ST)	4,040,053	2,760,839	1,253,965	(4,096,499)	<b>3,958,358</b>
<u>Bayside GT's 3-6</u>	<u>295,157</u>	<u>216,281</u>	<u>85,186</u>	<u>(392,534)</u>	<u><b>204,090</b></u>
<b>Total Bayside Power Station</b>	<b>9,696,309</b>	<b>6,846,720</b>	<b>5,531,846</b>	<b>(8,907,333)</b>	<b>13,167,542</b>
Big Bend Common (Handling)	5,900,480	1,579,836	64,731,972	(2,300,946)	<b>69,911,342</b>
Big Bend Unit #4	4,331,768	1,496,602	611,458	(4,764,814)	<b>1,675,014</b>
Big Bend GT 4	77,793	56,760	26,149	(94,111)	<b>66,591</b>
<u>Big Bend GT's 5-6 (and Unit 1 CCST)</u>	<u>181,958</u>	<u>174,556</u>	<u>3,764</u>	<u>(185,893)</u>	<u><b>174,385</b></u>
<b>Total Big Bend Power Station</b>	<b>10,491,999</b>	<b>3,307,754</b>	<b>65,373,343</b>	<b>(7,345,764)</b>	<b>71,827,332</b>
Polk Common (Handling)	3,028,887	4,672,829	3,116,329	(3,677,444)	<b>7,140,601</b>
Polk Unit #1 (Gasifier - GT - HRSRG - ST)	1,811,229	1,333,307	24,679	(2,806,104)	<b>363,111</b>
Polk Unit #2	0	0	0	0	<b>0</b>
Polk Unit #3	0	0	0	0	<b>0</b>
Polk Unit #4	0	0	0	0	<b>0</b>
Polk Unit #5	0	0	0	0	<b>0</b>
<u>Polk 2-5 (4xGT - HRSRG - ST)</u>	<u>1,106,416</u>	<u>566,281</u>	<u>7,744</u>	<u>(1,148,292)</u>	<u><b>532,149</b></u>
<b>Total Polk Power Station</b>	<b>5,946,532</b>	<b>6,572,417</b>	<b>3,148,752</b>	<b>(7,631,840)</b>	<b>8,035,861</b>
MacDill Common	0	0	0	0	<b>0</b>
MacDill Unit 1 and 2	0	0	0	0	<b>0</b>
MacDill Unit 3 and 4	0	0	0	0	<b>0</b>
<u>MacDill BESS</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u><b>0</b></u>
<b>Total MacDill Station</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Solar Sites					
Tampa International Solar	23,104	22,551	3,848	(12,696)	<b>36,807</b>
Big Bend Solar	94,664	92,240	59,369	(33,270)	<b>213,003</b>
Legoland Solar	3,969	3,869	1,432	(1,109)	<b>8,161</b>
Balm Solar	451,787	439,728	129,789	(295,982)	<b>725,322</b>
Bonnie Mine Solar	150,775	146,578	84,838	(92,767)	<b>289,424</b>
Grange Hall Solar	245,366	238,517	88,112	(140,125)	<b>431,870</b>
Lake Hancock Solar	190,542	185,232	73,110	(111,252)	<b>337,632</b>
Lithia Solar	277,008	269,277	141,859	(163,566)	<b>524,578</b>
Little Manatee River Solar	287,540	279,179	141,775	(172,054)	<b>536,440</b>
Payne Creek Solar	288,488	280,778	134,024	(167,594)	<b>535,696</b>
Peace Creek Solar	213,277	207,333	80,543	(127,220)	<b>373,933</b>
Wimauma Solar	271,110	263,230	180,704	(151,204)	<b>563,840</b>
Agrivoltaics Solar	0	0	0	0	<b>0</b>
Alafia Solar	0	0	0	0	<b>0</b>
Big Bend Floating Solar	0	0	0	0	<b>0</b>
Big Bend Solar Phase 2	0	0	0	0	<b>0</b>
Brewster Solar	0	0	0	0	<b>0</b>
Bull Frog Creek Solar	0	0	0	0	<b>0</b>
Cotton Mouth Ranch Solar	0	0	0	0	<b>0</b>
Durrance Solar	0	0	0	0	<b>0</b>
Eastern PVS+ES Solar	0	0	0	0	<b>0</b>
English Creek Solar	0	0	0	0	<b>0</b>
Florida Aquarium Pavilion Solar	0	0	0	0	<b>0</b>
Future Property 1 Solar	0	0	0	0	<b>0</b>
Future Property 2 Solar	0	0	0	0	<b>0</b>
Jamison Solar	0	0	0	0	<b>0</b>
Juniper Solar	0	0	0	0	<b>0</b>
Lake Mabel Solar	0	0	0	0	<b>0</b>
Laurel Oaks Solar	0	0	0	0	<b>0</b>
Magnolia Solar	0	0	0	0	<b>0</b>
Mountain View Solar	0	0	0	0	<b>0</b>
<u>Riverside Solar</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u><b>0</b></u>
<b>Total Solar Sites</b>	<b>2,497,630</b>	<b>2,428,512</b>	<b>1,119,403</b>	<b>(1,468,839)</b>	<b>4,576,706</b>
<b>Summary of Surviving Assets</b>	<b>28,632,470</b>	<b>19,155,403</b>	<b>75,173,344</b>	<b>(25,353,776)</b>	<b>97,607,441</b>
Big Bend Unit #1 (CETM)	3,801,456	3,363	1,204,610	(5,301,925)	<b>(292,496)</b>
Big Bend Unit #2 (CETM)	3,410,112	61,069	1,257,895	(4,965,550)	<b>(236,474)</b>
Big Bend Unit #3 (CETM)	3,740,394	20,278	1,079,345	(4,931,679)	<b>(91,662)</b>
City of Tampa	0	0	0	0	<b>0</b>
Phillips Station	0	0	0	0	<b>0</b>
Gannon Power Station	0	0	0	0	<b>0</b>
<b>Summary of Retired Assets</b>	<b>10,951,962</b>	<b>84,711</b>	<b>3,541,850</b>	<b>(15,199,154)</b>	<b>(620,631)</b>
<b>Total Dismantling Reserves</b>	<b>39,584,432</b>	<b>19,240,113</b>	<b>78,715,194</b>	<b>(40,552,929)</b>	<b>96,986,810</b>



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**Tampa Electric Company  
Summary of Dismantling - CETM Transfer to 182.2  
Activity from 1/1/2022 to 12/31/2022 - Actual**

<u>PLANT</u>	<u>LABOR</u>	<u>MATERIALS &amp; EQUIPMENT</u>	<u>ENVIRONMENTAL &amp; DISPOSAL</u>	<u>SALVAGE</u>	<u>TOTAL</u>
Bayside Common	0	0	0	0	0
Bayside Unit #1 (3xGT - HSRG - ST)	0	0	0	0	0
Bayside Unit #2 (4xGT - HSRG - ST)	0	0	0	0	0
<u>Bayside GT's 3-6</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Bayside Power Station</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Big Bend Common (Handling)	0	0	0	0	0
Big Bend Unit #4	0	0	0	0	0
Big Bend GT 4	0	0	0	0	0
<u>Big Bend GT's 5-6 (and Unit 1 CCST)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Big Bend Power Station</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Polk Common (Handling)	0	0	0	0	0
Polk Unit #1 (Gasifier - GT - HRSG - ST)	0	0	0	0	0
Polk Unit #2	0	0	0	0	0
Polk Unit #3	0	0	0	0	0
Polk Unit #4	0	0	0	0	0
Polk Unit #5	0	0	0	0	0
<u>Polk 2-5 (4xGT - HRSG - ST)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Polk Power Station</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Solar Sites					
Tampa International Solar	0	0	0	0	0
Big Bend Solar	0	0	0	0	0
Legoland Solar	0	0	0	0	0
Balm Solar	0	0	0	0	0
Bonnie Mine Solar	0	0	0	0	0
Grange Hall Solar	0	0	0	0	0
Lake Hancock Solar	0	0	0	0	0
Lithia Solar	0	0	0	0	0
Little Manatee River Solar	0	0	0	0	0
Payne Creek Solar	0	0	0	0	0
Peace Creek Solar	0	0	0	0	0
Wimauma Solar	0	0	0	0	0
<b>Total Solar Sites</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Summary of Surviving Assets</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Big Bend Unit #1 (CETM)	306,913	702,990	0	(81)	1,009,822
Big Bend Unit #2 (CETM)	9,420	17,065	0	(3)	26,482
Big Bend Unit #3 (CETM)	624,332	1,924,791	0	(178)	2,548,944
City of Tampa	0	0	0	0	0
Phillips Station	0	0	0	0	0
Gannon Power Station	0	0	0	0	0
<b>Summary of Retired Assets</b>	<b>940,665</b>	<b>2,644,846</b>	<b>0</b>	<b>(262)</b>	<b>3,585,249</b>
<b>Total Dismantling Reserves</b>	<b>940,665</b>	<b>2,644,846</b>	<b>0</b>	<b>(262)</b>	<b>3,585,249</b>

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**Tampa Electric Company  
Summary of Dismantling - Accruals  
Activity from 1/1/2022 to 12/31/2022 - Actual**

<b>PLANT</b>	<b>LABOR</b>	<b>MATERIALS &amp; EQUIPMENT</b>	<b>ENVIRONMENTAL &amp; DISPOSAL</b>	<b>SALVAGE</b>	<b>TOTAL</b>
Bayside Common	22,963	35,278	204,614	7,692	270,547
Bayside Unit #1 (3xGT - HSRG - ST)	143,587	191,546	(64,984)	(202,180)	67,969
Bayside Unit #2 (4xGT - HSRG - ST)	189,560	253,725	(65,479)	(270,140)	107,666
<u>Bayside GT's 3-6</u>	<u>31,557</u>	<u>32,711</u>	<u>(1,994)</u>	<u>(62,564)</u>	<u>(290)</u>
<b>Total Bayside Power Station</b>	<b>387,667</b>	<b>513,260</b>	<b>72,157</b>	<b>(527,192)</b>	<b>445,892</b>
Big Bend Common (Handling)	(56,464)	90,317	1,682,433	40,091	1,756,377
Big Bend Unit #4	118,538	210,742	82,060	(33,412)	377,928
Big Bend GT 4	7,423	7,750	(351)	(11,621)	3,201
<u>Big Bend GT's 5-6 (and Unit 1 CCST)</u>	<u>181,958</u>	<u>174,556</u>	<u>3,764</u>	<u>(185,893)</u>	<u>174,385</u>
<b>Total Big Bend Power Station</b>	<b>251,455</b>	<b>483,365</b>	<b>1,767,906</b>	<b>(190,835)</b>	<b>2,311,891</b>
Polk Common (Handling)	6,407	(47,452)	377,774	94,148	430,877
Polk Unit #1 (Gasifier - GT - HRSG - ST)	134,938	163,105	3,852	(151,927)	149,968
Polk Unit #2	0	0	0	0	0
Polk Unit #3	0	0	0	0	0
Polk Unit #4	0	0	0	0	0
Polk Unit #5	0	0	0	0	0
<u>Polk 2-5 (4xGT - HRSG - ST)</u>	<u>168,798</u>	<u>171,884</u>	<u>(14)</u>	<u>(241,259)</u>	<u>99,409</u>
<b>Total Polk Power Station</b>	<b>310,143</b>	<b>287,537</b>	<b>381,612</b>	<b>(299,038)</b>	<b>680,254</b>
Solar Sites					
Tampa International Solar	23,104	22,551	3,848	(12,696)	36,807
Big Bend Solar	94,664	92,240	59,369	(33,270)	213,003
Legoland Solar	3,969	3,869	1,432	(1,109)	8,161
Balm Solar	451,787	439,728	129,789	(295,982)	725,322
Bonnie Mine Solar	150,775	146,578	84,838	(92,767)	289,424
Grange Hall Solar	245,366	238,517	88,112	(140,125)	431,870
Lake Hancock Solar	190,542	185,232	73,110	(111,252)	337,632
Lithia Solar	277,008	269,277	141,859	(163,566)	524,578
Little Manatee River Solar	287,540	279,179	141,775	(172,054)	536,440
Payne Creek Solar	288,488	280,778	134,024	(167,594)	535,696
Peace Creek Solar	213,277	207,333	80,543	(127,220)	373,933
Wimauma Solar	271,110	263,230	180,704	(151,204)	563,840
<b>Total Solar Sites</b>	<b>2,497,630</b>	<b>2,428,512</b>	<b>1,119,403</b>	<b>(1,468,839)</b>	<b>4,576,706</b>
<b>Summary of Surviving Assets</b>	<b>3,446,895</b>	<b>3,712,674</b>	<b>3,341,078</b>	<b>(2,485,904)</b>	<b>8,014,743</b>
Big Bend Unit #1 (CETM)	0	0	0	0	0
Big Bend Unit #2 (CETM)	0	0	0	0	0
Big Bend Unit #3 (CETM)	0	0	0	0	0
City of Tampa	0	0	0	0	0
Phillips Station	0	0	0	0	0
Gannon Power Station	0	0	0	0	0
<b>Summary of Retired Assets</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Dismantling Reserves</b>	<b>3,446,895</b>	<b>3,712,674</b>	<b>3,341,078</b>	<b>(2,485,904)</b>	<b>8,014,743</b>

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**Tampa Electric Company  
Summary of Dismantling - Expenditures  
Activity from 1/1/2022 to 12/31/2022 - Actual**

<b>PLANT</b>	<b>LABOR</b>	<b>MATERIALS &amp; EQUIPMENT</b>	<b>ENVIRONMENTAL &amp; DISPOSAL</b>	<b>SALVAGE</b>	<b>TOTAL</b>
Bayside Common	0	0	0	0	0
Bayside Unit #1 (3xGT - HSRG - ST)	0	0	0	0	0
Bayside Unit #2 (4xGT - HSRG - ST)	0	0	0	0	0
<u>Bayside GT's 3-6</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Bayside Power Station</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Big Bend Common (Handling)	0	0	0	0	0
Big Bend Unit #4	0	0	0	0	0
Big Bend GT 4	0	0	0	0	0
<u>Big Bend GT's 5-6 (and Unit 1 CCST)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Big Bend Power Station</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Polk Common (Handling)	0	0	0	0	0
Polk Unit #1 (Gasifier - GT - HRSG - ST)	0	0	0	0	0
Polk Unit #2	0	0	0	0	0
Polk Unit #3	0	0	0	0	0
Polk Unit #4	0	0	0	0	0
Polk Unit #5	0	0	0	0	0
<u>Polk 2-5 (4xGT - HRSG - ST)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Polk Power Station</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Solar Sites					
Tampa International Solar	0	0	0	0	0
Big Bend Solar	0	0	0	0	0
Legoland Solar	0	0	0	0	0
Balm Solar	0	0	0	0	0
Bonnie Mine Solar	0	0	0	0	0
Grange Hall Solar	0	0	0	0	0
Lake Hancock Solar	0	0	0	0	0
Lithia Solar	0	0	0	0	0
Little Manatee River Solar	0	0	0	0	0
Payne Creek Solar	0	0	0	0	0
Peace Creek Solar	0	0	0	0	0
Wimauma Solar	0	0	0	0	0
<b>Total Solar Sites</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Summary of Surviving Assets</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Big Bend Unit #1 (CETM)	1,324,040	3,032,736	0	(350)	4,356,426
Big Bend Unit #2 (CETM)	1,118,378	2,026,065	0	(350)	3,144,093
Big Bend Unit #3 (CETM)	1,226,487	3,781,212	0	(350)	5,007,348
City of Tampa	0	0	0	0	0
Phillips Station	0	0	0	0	0
Gannon Power Station	0	0	0	0	0
<b>Summary of Retired Assets</b>	<b>3,668,904</b>	<b>8,840,012</b>	<b>0</b>	<b>(1,050)</b>	<b>12,507,867</b>
<b>Total Dismantling Reserves</b>	<b>3,668,904</b>	<b>8,840,012</b>	<b>0</b>	<b>(1,050)</b>	<b>12,507,867</b>

**TAMPA ELECTRIC COMPANY  
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**Tampa Electric Company  
Final Dismantling Study - Reserve Balances  
As of December 31, 2021  
Post Reserve Transfers**

PLANT	LABOR	MATERIALS & EQUIPMENT	ENVIRONMENTAL & DISPOSAL	SALVAGE	TOTAL
Bayside Common	2,190,363	1,643,109	2,734,244	(1,115,958)	5,451,758
Bayside Unit #1 (3xGT - HSRG - ST)	3,004,186	1,999,667	1,318,821	(3,107,854)	3,214,820
Bayside Unit #2 (4xGT - HSRG - ST)	3,850,493	2,507,114	1,319,444	(3,826,359)	3,850,692
Bayside GT's 3-6	<u>263,600</u>	<u>183,570</u>	<u>87,180</u>	<u>(329,970)</u>	<u>204,380</u>
<b>Total Bayside Power Station</b>	<b>9,308,642</b>	<b>6,333,460</b>	<b>5,459,689</b>	<b>(8,380,141)</b>	<b>12,721,650</b>
Big Bend Common (Handling)	5,956,944	1,489,519	63,049,539	(2,341,037)	68,154,965
Big Bend Unit #4	4,213,230	1,285,860	529,398	(4,731,402)	1,297,086
Big Bend GT 4	70,370	49,010	26,500	(82,490)	63,390
Big Bend GT's 5-6 (and Unit 1 CCST)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Big Bend Power Station</b>	<b>10,240,544</b>	<b>2,824,389</b>	<b>63,605,437</b>	<b>(7,154,929)</b>	<b>69,515,441</b>
Polk Common (Handling)	3,022,480	4,720,281	2,738,555	(3,771,592)	6,709,724
Polk Unit #1 (Gasifier - GT - HRSG - ST)	1,676,291	1,170,202	20,827	(2,654,177)	213,143
Polk Unit #2	0	0	0	0	0
Polk Unit #3	0	0	0	0	0
Polk Unit #4	0	0	0	0	0
Polk Unit #5	0	0	0	0	0
Polk 2-5 (4xGT - HRSG - ST)	<u>937,618</u>	<u>394,397</u>	<u>7,758</u>	<u>(907,033)</u>	<u>432,740</u>
<b>Total Polk Power Station</b>	<b>5,636,389</b>	<b>6,284,880</b>	<b>2,767,140</b>	<b>(7,332,802)</b>	<b>7,355,607</b>
Solar Sites					
Tampa International Solar	0	0	0	0	0
Big Bend Solar	0	0	0	0	0
Legoland Solar	0	0	0	0	0
Balm Solar	0	0	0	0	0
Bonnie Mine Solar	0	0	0	0	0
Grange Hall Solar	0	0	0	0	0
Lake Hancock Solar	0	0	0	0	0
Lithia Solar	0	0	0	0	0
Little Manatee River Solar	0	0	0	0	0
Payne Creek Solar	0	0	0	0	0
Peace Creek Solar	0	0	0	0	0
Wimauma Solar	0	0	0	0	0
<b>Total Solar Sites</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Summary of Surviving Assets</b>	<b>25,185,575</b>	<b>15,442,729</b>	<b>71,832,266</b>	<b>(22,867,872)</b>	<b>89,592,698</b>
Big Bend Unit #1 (CETM)	4,818,583	2,333,109	1,204,610	(5,302,194)	3,054,108
Big Bend Unit #2 (CETM)	4,519,071	2,070,069	1,257,895	(4,965,898)	2,881,137
Big Bend Unit #3 (CETM)	4,342,549	1,876,699	1,079,345	(4,931,851)	2,366,742
City of Tampa	0	0	0	0	0
Phillips Station	0	0	0	0	0
Gannon Power Station	0	0	0	0	0
<b>Summary of Retired Assets</b>	<b>13,680,202</b>	<b>6,279,877</b>	<b>3,541,850</b>	<b>(15,199,942)</b>	<b>8,301,987</b>
<b>Total Dismantling Reserves</b>	<b>38,865,776</b>	<b>21,722,606</b>	<b>75,374,116</b>	<b>(38,067,813)</b>	<b>97,894,685</b>

**TAMPA ELECTRIC COMPANY  
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Moody's Analytics  
September 2023

NOTE: Annual data, along with Annual % change and AAGR are calculated beneath the monthly data on this spreadsheet.

Black = actual historical data  
Green = Moody's historical estimate  
Red = Moody's Economy.com forecast

Concept:	Plant Acctg. Uses				Plant Acctg. Uses					
	GDP Chain Price Deflator (2012=100)		Annualized % change		Intermediate Goods, Producer Prices (1982=100)		Annualized % change		Line Clearance Usages	
	U.S.	U.S.	U.S.	U.S.	U.S.	U.S.	U.S.	U.S.	U.S.	
Geography:										
Last Historical:	06/30/23	06/30/23	06/30/23	06/30/23	06/30/23	06/30/23	06/30/23	06/30/23	06/30/23	06/30/23
Fcst Model Names=>	Year	Month	GDPCPD_Idx	GDPCPD_Pct	USIntmGdsPP_Idx	USIntmGdsPP_Pct	USCompP_Hr_Prod Costs_Idx	USCompP_Hr_Prod Costs_Pct		

Annual Averages										
1970			21.66	5.16	35.39	3.53	12.28	6.04		
1971			22.76	4.76	36.74	4.24	13.02	5.92		
1972			23.75	4.22	38.25	6.00	13.87	7.58		
1973			25.05	6.99	42.38	14.43	14.93	7.85		
1974			27.29	11.08	52.48	30.47	16.34	11.31		
1975			29.83	6.86	58.00	2.59	18.04	8.38		
1976			31.47	5.30	60.95	6.12	19.45	8.33		
1977			33.42	6.37	64.94	6.11	21.04	8.02		
1978			35.78	7.66	69.46	8.75	22.83	9.13		
1979			38.74	8.51	78.37	16.08	25.03	9.99		
1980			42.25	10.11	90.31	12.64	27.72	11.16		
1981			46.24	7.90	98.59	6.08	30.37	8.29		
1982			49.10	5.05	99.98	0.13	32.59	6.11		
1983			51.02	3.39	100.62	1.86	34.03	3.82		
1984			52.86	3.57	103.10	1.31	35.50	4.46		
1985			54.53	2.68	102.65	-0.24	37.23	5.93		
1986			55.64	1.95	99.11	-4.08	39.37	4.96		
1987			57.01	2.86	101.54	5.40	40.85	3.74		
1988			59.02	4.02	107.06	5.48	42.95	4.61		
1989			61.33	3.54	112.01	2.70	44.20	3.54		
1990			63.64	3.90	114.43	4.63	46.85	5.60		
1991			65.78	2.89	114.43	-2.38	49.07	5.95		
1992			67.28	2.30	114.66	1.02	52.12	4.26		
1993			68.87	2.26	116.23	0.99	52.75	0.99		
1994			70.34	2.10	118.52	4.59	53.27	1.41		
1995			71.82	1.96	124.93	3.31	54.59	2.89		
1996			73.13	1.76	125.74	0.86	56.47	3.36		
1997			74.40	1.55	125.66	-0.77	58.66	5.33		
1998			75.22	1.02	123.02	-3.25	62.06	5.07		
1999			76.27	1.79	123.17	3.77	64.93	6.12		
2000			78.02	2.44	129.17	4.48	69.49	5.81		
2001			79.81	1.89	129.69	-3.77	72.51	3.49		
2002			81.01	1.82	127.79	3.18	74.17	1.97		
2003			82.64	2.05	133.71	4.66	76.93	5.33		
2004			84.84	3.04	142.59	9.55	80.43	4.27		
2005			87.49	3.23	153.93	9.53	83.37	3.61		
2006			90.21	2.76	163.86	3.20	86.59	4.43		
2007			92.65	2.48	170.34	7.86	90.18	3.47		
2008			94.40	1.60	187.96	2.41	92.95	2.51		
2009			95.02	0.40	172.50	3.72	94.15	2.21		
2010			96.16	1.75	183.48	6.77	95.76	2.16		
2011			98.16	1.86	199.84	6.22	97.75	0.02		
2012=100			100.00	2.06	200.73	0.68	100.16	5.64		
2013			101.77	1.82	200.83	0.31	101.32	0.75		
2014			103.66	1.32	201.90	-2.44	104.11	2.77		
2015			104.66	0.78	187.93	-6.34	107.35	2.11		
2016			105.70	1.77	182.47	2.26	108.66	2.49		
2017			107.74	2.03	191.02	5.17	112.62	4.23		
2018			110.34	2.23	201.21	3.41	116.50	2.83		
2019			112.30	1.69	198.45	-1.89	120.87	3.94		
2020			113.82	1.71	192.88	2.43	130.67	10.71		
2021			118.93	6.44	230.29	25.70	136.72	4.67		
actual or historical estimate			127.23	6.17	268.19	7.13	142.68	2.57		
forecast			131.90	2.60	258.00	-2.72	147.35	4.17		
2024			134.69	1.87	260.67	1.20	152.10	2.50		
2025			137.40	2.05	261.56	0.26	155.38	2.02		
2026			140.05	1.86	264.57	1.97	158.56	2.15		
2027			142.63	1.86	270.62	2.35	162.26	2.40		
2028			145.35	1.93	277.30	2.59	166.32	2.61		
2029			148.15	1.90	284.38	2.53	170.67	2.57		
2030			150.93	1.87	291.64	2.54	174.97	2.50		
2031			153.75	1.86	298.75	2.35	179.25	2.39		
2032			156.58	1.83	305.67	2.29	183.54	2.37		
2033			159.48	1.87	312.60	2.30	187.85	2.33		
2034			162.50	1.92	320.16	2.49	192.18	2.32		
2035			165.68	1.98	328.15	2.49	196.68	2.35		
2036			168.98	2.00	336.47	2.59	201.39	2.43		
2037			172.40	2.04	345.42	2.71	206.39	2.53		
2038			175.95	2.08	354.84	2.74	211.70	2.61		
2039			179.65	2.13	364.75	2.84	217.32	2.70		
2040			183.49	2.13	375.57	3.08	223.31	2.78		
2041			187.39	2.12	387.45	3.22	229.53	2.78		
2042			191.38	2.14	399.99	3.25	235.91	2.79		
2043			195.50	2.16	412.96	3.23	242.56	2.83		
2044			199.78	2.20	426.21	3.18	249.42	2.85		
2045			204.15	2.17	439.59	3.10	256.60	2.90		
2046			208.56	2.16	453.02	3.04	264.06	2.91		
2047			213.07	2.16	466.83	3.06	271.81	2.95		
2048			217.70	2.18	481.16	3.08	279.97	3.05		
2049			222.44	2.19	495.96	3.08	288.65	3.14		
2050			227.32	2.20	511.31	3.11	297.86	3.23		
2051			232.33	2.20	527.28	3.13	307.57	3.26		
2052			237.44	2.20	543.87	3.15	317.60	3.26		
2053			242.62	2.17	560.98	3.13	327.91	3.24		

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September 2023

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Black = actual historical data  
Green = Moody's historical estimate  
Red = Moody's Economy.com forecast

Concept:	Plant Acctg. Uses				Plant Acctg. Uses			
	GDP Chain Price Deflator (2012=100)		Annualized % change		Intermediate Goods, Producer Prices (1982=100)		Annualized % change	
	U.S.	U.S.	U.S.	U.S.	U.S.	U.S.	U.S.	
Geography:								
Last Historical:	06/30/23	06/30/23	06/30/23	06/30/23	06/30/23	06/30/23	06/30/23	06/30/23
Fcst Model Names=>	Year	Month	GDPCPD_Idx	GDPCPD_Pct	USIntmGdsPP_Idx	USIntmGdsPP_Pct	USCompP_Hr_Prod Costs_Idx	USCompP_Hr_Prod Costs_Pct

Annual % Change								
1971	5.1%	-7.9%	3.8%	20.2%	6.1%	-2.0%		
1972	4.3%	-11.3%	4.1%	41.4%	6.5%	28.2%		
1973	5.5%	65.7%	10.8%	140.5%	7.6%	3.5%		
1974	9.0%	58.4%	23.8%	111.2%	9.5%	44.0%		
1975	9.3%	-38.0%	10.5%	-91.5%	10.4%	-25.9%		
1976	5.5%	-22.8%	5.1%	136.7%	7.8%	-0.7%		
1977	6.2%	20.2%	6.5%	-0.2%	8.2%	-3.7%		
1978	7.0%	20.4%	7.0%	43.2%	8.6%	13.8%		
1979	8.3%	11.0%	12.8%	83.9%	9.6%	9.4%		
1980	9.1%	18.9%	15.2%	-21.4%	10.7%	11.8%		
1981	9.4%	-21.9%	9.2%	-51.9%	9.6%	-25.8%		
1982	6.2%	-36.1%	1.4%	-97.9%	7.3%	-26.3%		
1983	3.9%	-32.8%	0.6%	1337.6%	4.4%	-37.4%		
1984	3.6%	5.3%	2.5%	-29.7%	4.3%	16.6%		
1985	3.2%	-25.0%	-0.4%	-118.3%	4.9%	33.0%		
1986	2.0%	-27.0%	-3.5%	1600.1%	5.8%	-16.3%		
1987	2.5%	46.6%	2.5%	-232.5%	3.8%	-24.6%		
1988	3.5%	40.3%	5.4%	1.3%	5.1%	23.2%		
1989	3.9%	-11.9%	4.6%	-50.7%	2.9%	-23.2%		
1990	3.8%	10.3%	2.2%	71.7%	6.0%	58.3%		
1991	3.4%	-26.1%	0.0%	-151.5%	4.7%	6.2%		
1992	2.3%	-20.4%	0.2%	-142.8%	6.2%	-28.4%		
1993	2.4%	-1.6%	1.4%	-2.7%	1.2%	-76.8%		
1994	2.1%	-7.2%	2.0%	365.2%	1.0%	43.5%		
1995	2.1%	-6.4%	5.4%	-28.0%	2.5%	104.4%		
1996	1.8%	-10.4%	0.6%	-74.0%	3.4%	16.2%		
1997	1.7%	-12.1%	-0.1%	-189.2%	3.9%	58.7%		
1998	1.1%	-33.9%	-2.1%	323.9%	5.8%	-5.0%		
1999	1.4%	75.4%	0.1%	-216.0%	4.6%	20.8%		
2000	2.3%	35.8%	4.9%	18.9%	7.0%	-5.2%		
2001	2.3%	-22.4%	0.4%	-184.1%	4.3%	-39.9%		
2002	1.5%	-3.7%	-1.5%	-184.5%	2.3%	-43.6%		
2003	2.0%	12.3%	4.6%	46.5%	3.7%	170.6%		
2004	2.7%	48.5%	6.6%	104.9%	4.6%	-20.0%		
2005	3.1%	6.3%	8.0%	-0.3%	3.6%	-15.3%		
2006	3.1%	-14.4%	6.4%	-6.4%	3.9%	22.6%		
2007	2.7%	-10.1%	4.0%	145.3%	4.2%	-21.6%		
2008	1.9%	-35.6%	10.3%	-69.3%	3.1%	-27.8%		
2009	0.7%	-74.7%	-8.2%	54.3%	1.3%	-11.7%		
2010	1.2%	333.1%	6.4%	81.8%	1.7%	-2.5%		
2011	2.1%	6.1%	8.9%	-8.0%	2.1%	-99.1%		
2012	1.9%	11.0%	0.4%	-89.1%	2.5%	28227.2%		
2013	1.8%	-11.8%	0.0%	-54.0%	1.2%	-86.7%		
2014	1.9%	-27.2%	0.5%	-880.3%	2.8%	268.5%		
2015	1.0%	-40.9%	-6.9%	159.5%	3.1%	-23.6%		
2016	1.0%	126.1%	-2.9%	-135.7%	1.2%	17.6%		
2017	1.9%	14.7%	4.7%	128.4%	3.6%	70.1%		
2018	2.4%	9.8%	5.3%	-34.0%	3.4%	-33.2%		
2019	1.8%	-24.2%	-1.4%	-155.3%	3.8%	39.6%		
2020	1.3%	1.5%	-2.8%	-228.8%	6.1%	171.6%		
2021	4.5%	275.6%	19.4%	957.8%	4.6%	-56.4%		
2022	7.0%	-4.2%	16.5%	-72.2%	4.4%	-45.0%		
2023	3.7%	-57.9%	-3.8%	-138.2%	3.3%	62.3%		
2024	2.1%	-28.1%	1.0%	-144.1%	3.2%	-40.1%		
2025	2.0%	9.7%	0.3%	-78.5%	2.2%	-19.3%		
2026	1.9%	-9.2%	1.1%	663.3%	2.0%	6.4%		
2027	1.8%	0.1%	2.3%	19.1%	2.3%	11.9%		
2028	1.9%	3.7%	2.5%	10.5%	2.5%	8.8%		
2029	1.9%	-1.4%	2.6%	-2.4%	2.6%	-1.6%		
2030	1.9%	-2.0%	2.6%	0.2%	2.5%	-2.6%		
2031	1.9%	-0.3%	2.4%	-7.3%	2.4%	-4.4%		
2032	1.8%	-1.6%	2.3%	-2.4%	2.4%	-0.9%		
2033	1.9%	2.2%	2.3%	0.1%	2.3%	-1.8%		
2034	1.9%	2.6%	2.4%	8.6%	2.3%	-0.1%		
2035	2.0%	2.9%	2.5%	0.0%	2.3%	1.3%		
2036	2.0%	1.5%	2.5%	3.8%	2.4%	3.2%		
2037	2.0%	1.8%	2.7%	4.6%	2.5%	4.2%		
2038	2.1%	1.9%	2.7%	1.3%	2.6%	3.0%		
2039	2.1%	2.4%	2.8%	3.6%	2.7%	3.7%		
2040	2.1%	0.2%	3.0%	8.3%	2.8%	2.9%		
2041	2.1%	-0.6%	3.2%	4.5%	2.8%	-0.2%		
2042	2.1%	1.0%	3.2%	1.0%	2.8%	0.6%		
2043	2.2%	1.0%	3.2%	-0.5%	2.8%	1.1%		
2044	2.2%	1.7%	3.2%	-1.4%	2.8%	0.7%		
2045	2.2%	-1.4%	3.1%	-2.7%	2.9%	1.9%		
2046	2.2%	-0.4%	3.1%	-2.0%	2.9%	0.4%		
2047	2.2%	0.1%	3.0%	0.8%	2.9%	1.3%		
2048	2.2%	0.6%	3.1%	0.5%	3.0%	3.5%		
2049	2.2%	0.4%	3.1%	0.1%	3.1%	2.8%		
2050	2.2%	0.5%	3.1%	0.9%	3.2%	3.0%		
2051	2.2%	0.4%	3.1%	0.9%	3.3%	0.9%		
2052	2.2%	-0.3%	3.1%	0.6%	3.3%	-0.2%		
2053	2.2%	-1.2%	3.1%	-0.8%	3.2%	-0.4%		

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**Moody's Inflation Forecast - Labor  
Escalators  
Compensation Per Hour, Productivity and  
Costs**

Year	Annual Rate of Change	Compound Multiplier to 2025	Compound Multiplier from 2025
2023		1.000	
2024	3.22%	1.032	
2025	2.16%	1.055	1.000
2026	2.05%		1.020
2027	2.33%		1.044
2028	2.50%		1.070
2029	2.62%		1.098
2030	2.52%		1.126
2031	2.45%		1.154
2032	2.39%		1.181
2033	2.35%		1.209
2034	2.30%		1.237
2035	2.34%		1.266
2036	2.39%		1.296
2037	2.48%		1.328
2038	2.57%		1.362
2039	2.66%		1.399
2040	2.76%		1.437
2041	2.78%		1.477
2042	2.78%		1.518
2043	2.82%		1.561
2044	2.83%		1.605
2045	2.88%		1.651
2046	2.91%		1.699
2047	2.93%		1.749
2048	3.00%		1.802
2049	3.10%		1.858
2050	3.19%		1.917
2051	3.26%		1.979
2052	3.26%		2.044
2053	3.25%		2.110
2054	3.25%		2.179
2055	3.25%		2.250
2056	3.25%		2.323
2057	3.25%		2.398
2058	3.25%		2.476
2059	3.25%		2.556
2060	3.25%		2.639
2061	3.25%		2.725
2062	3.25%		2.813
2063	3.25%		2.905
2064	3.25%		2.999
2065	3.25%		3.096
2066	3.25%		3.197
2067	3.25%		3.301
2068	3.25%		3.408
2069	3.25%		3.519
2070	3.25%		3.633
2071	3.25%		3.751
2072	3.25%		3.873
2073	3.25%		3.998
2074	3.25%		4.128
2075	3.25%		4.262
2076	3.25%		4.400
2077	3.25%		4.543
2078	3.25%		4.691
2079	3.25%		4.843
2080	3.25%		5.000
2081	3.25%		5.163
2082	3.25%		5.330
2083	3.25%		5.503

**Moody's Inflation Forecast - Materials  
Escalators  
Intermediate Goods, Producer Prices  
(1982=100)**

Year	Annual Rate of Change	Compound Multiplier to 2025	Compound Multiplier from 2025
2023		1.000	
2024	1.03%	1.010	
2025	0.34%	1.014	1.000
2026	1.15%		1.011
2027	2.29%		1.035
2028	2.47%		1.060
2029	2.56%		1.087
2030	2.55%		1.115
2031	2.44%		1.142
2032	2.32%		1.169
2033	2.27%		1.195
2034	2.42%		1.224
2035	2.50%		1.255
2036	2.54%		1.286
2037	2.66%		1.321
2038	2.73%		1.357
2039	2.79%		1.394
2040	2.97%		1.436
2041	3.16%		1.481
2042	3.24%		1.529
2043	3.24%		1.579
2044	3.21%		1.629
2045	3.14%		1.681
2046	3.06%		1.732
2047	3.05%		1.785
2048	3.07%		1.840
2049	3.08%		1.896
2050	3.09%		1.955
2051	3.12%		2.016
2052	3.15%		2.079
2053	3.15%		2.145
2054	3.15%		2.212
2055	3.15%		2.282
2056	3.15%		2.354
2057	3.15%		2.428
2058	3.15%		2.504
2059	3.15%		2.583
2060	3.15%		2.664
2061	3.15%		2.748
2062	3.15%		2.834
2063	3.15%		2.923
2064	3.15%		3.015
2065	3.15%		3.110
2066	3.15%		3.208
2067	3.15%		3.309
2068	3.15%		3.413
2069	3.15%		3.520
2070	3.15%		3.631
2071	3.15%		3.745
2072	3.15%		3.863
2073	3.15%		3.984
2074	3.15%		4.110
2075	3.15%		4.239
2076	3.15%		4.372
2077	3.15%		4.510
2078	3.15%		4.652
2079	3.15%		4.798
2080	3.15%		4.949
2081	3.15%		5.105
2082	3.15%		5.265
2083	3.15%		5.431

**Moody's Inflation Forecast - Disposal  
Escalators  
GDP Chain Price Deflator  
(2012=100)**

Year	Annual Rate of Change	Compound Multiplier to 2025	Compound Multiplier from 2025
2023		1.000	
2024	2.12%	1.021	
2025	2.01%	1.042	1.000
2026	1.93%		1.019
2027	1.84%		1.038
2028	1.90%		1.058
2029	1.93%		1.078
2030	1.87%		1.099
2031	1.87%		1.119
2032	1.84%		1.140
2033	1.85%		1.161
2034	1.89%		1.183
2035	1.95%		1.206
2036	1.99%		1.230
2037	2.02%		1.255
2038	2.06%		1.281
2039	2.11%		1.308
2040	2.14%		1.336
2041	2.12%		1.364
2042	2.13%		1.393
2043	2.15%		1.423
2044	2.19%		1.454
2045	2.19%		1.486
2046	2.16%		1.518
2047	2.16%		1.551
2048	2.17%		1.584
2049	2.18%		1.619
2050	2.19%		1.655
2051	2.20%		1.691
2052	2.20%		1.728
2053	2.18%		1.766
2054	2.18%		1.804
2055	2.18%		1.844
2056	2.18%		1.884
2057	2.18%		1.925
2058	2.18%		1.967
2059	2.18%		2.010
2060	2.18%		2.054
2061	2.18%		2.099
2062	2.18%		2.145
2063	2.18%		2.192
2064	2.18%		2.239
2065	2.18%		2.288
2066	2.18%		2.338
2067	2.18%		2.389
2068	2.18%		2.441
2069	2.18%		2.495
2070	2.18%		2.549
2071	2.18%		2.605
2072	2.18%		2.662
2073	2.18%		2.720
2074	2.18%		2.779
2075	2.18%		2.840
2076	2.18%		2.902
2077	2.18%		2.965
2078	2.18%		3.030
2079	2.18%		3.096
2080	2.18%		3.164
2081	2.18%		3.233
2082	2.18%		3.303
2083	2.18%		3.375

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**TAMPA ELECTRIC COMPANY  
 PROJECTED FUTURE DOLLAR DISMANTLEMENT COST BY PLANT**

PLANT	Initial Cost Estimates Are in ____ Dollars	Capital Recovery Year	Dismantlement Component Costs	Cost Estimate Per Study	Inflation Compound Multiplier	Cost Estimate in 2025 Dollars	Start Year of Expenditure	Inflation Compound Multiplier	Future Dollar Cost
Bayside Common	2023	2049	Labor	1,746,850	1.055	1,842,074	2050	1.917	3,531,157
			Materials & Eq	2,804,850	1.014	2,843,570		1.955	5,558,630
			Disposal	6,182,400	1.042	6,440,087		1.655	10,655,157
			Salvage	(592,000)	1.014	(600,172)		1.955	(1,173,221)
				<b>10,142,100</b>		<b>10,525,558</b>			<b>18,571,723</b>



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Bayside Common		<u>Total</u>	<u>Labor</u>	<u>Mat &amp; Eq</u>	<u>Disposal</u>	<u>Salvage</u>	
	Year of Study	2025					
	Capital Recovery Year	2049					
	Cost @ Study Year 2025	10,525,558	1,842,074	2,843,570	6,440,087	(600,172)	
	Total Future Exp	18,571,723	3,531,157	5,558,630	10,655,157	(1,173,221)	
	Amount To Accrue	12,308,324	1,271,905	3,809,687	7,307,071	(80,339)	
	PV of Amount to Accrue	6,987,758	663,506	1,948,882	4,416,469	(41,098)	
	Capital Recovery Years	24					
	Compound Average Growth	2.39%	2.75%	2.83%	2.12%	2.83%	
	First Year 2025 Accrual	<b>385,440</b>	<b>38,124</b>	<b>113,007</b>	<b>236,692</b>	<b>(2,383)</b>	
0	Reserve @ 12/31/2024	<b>6,263,399</b>	<b>2,259,252</b>	<b>1,748,943</b>	<b>3,348,086</b>	<b>(1,092,882)</b>	<b>4-yr Avg</b>
1	2025	385,440	38,124	113,007	236,692	(2,383)	
2	2026	394,639	39,172	116,208	241,710	(2,451)	
3	2027	404,062	40,249	119,499	246,835	(2,520)	
4	2028	413,715	41,355	122,883	252,068	(2,591)	399,464
5	2029	423,603	42,492	126,364	257,412	(2,665)	
6	2030	433,731	43,660	129,943	262,869	(2,740)	
7	2031	444,107	44,860	133,623	268,442	(2,818)	
8	2032	454,736	46,093	137,407	274,133	(2,898)	439,044
9	2033	465,624	47,359	141,299	279,945	(2,980)	
10	2034	476,778	48,661	145,301	285,880	(3,064)	
11	2035	488,205	49,999	149,416	291,941	(3,151)	
12	2036	499,912	51,373	153,648	298,131	(3,240)	482,630
13	2037	511,904	52,785	158,000	304,451	(3,332)	
14	2038	524,190	54,236	162,475	310,906	(3,426)	
15	2039	536,777	55,726	167,077	317,497	(3,523)	
16	2040	549,672	57,258	171,809	324,229	(3,623)	530,636
17	2041	562,883	58,832	176,675	331,103	(3,726)	
18	2042	576,418	60,449	181,678	338,122	(3,831)	
19	2043	590,285	62,110	186,824	345,291	(3,940)	
20	2044	604,492	63,817	192,115	352,611	(4,051)	583,520
21	2045	619,048	65,571	197,557	360,087	(4,166)	
22	2046	633,962	67,373	203,152	367,721	(4,284)	
23	2047	649,242	69,225	208,906	375,517	(4,405)	
24	2048	664,898	71,128	214,822	383,478	(4,530)	641,788
25	2049	0	0	0	0	0	
26	2050	0	0	0	0	0	
27	2051	0	0	0	0	0	
28	2052	0	0	0	0	0	0
29	2053	0	0	0	0	0	
30	2054	0	0	0	0	0	
31	2055	0	0	0	0	0	
32	2056	0	0	0	0	0	0
<b>Equals: Amount To Accrue</b>		<b>12,308,324</b>	<b>1,271,905</b>	<b>3,809,687</b>	<b>7,307,071</b>	<b>(80,339)</b>	

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**TAMPA ELECTRIC COMPANY  
 PROJECTED FUTURE DOLLAR DISMANTLEMENT COST BY PLANT**

PLANT	Initial Cost Estimates Are in ____ Dollars	Capital Recovery Year	Dismantlement Component Costs	Cost Estimate Per Study	Inflation Compound Multiplier	Cost Estimate in 2025 Dollars	Start Year of Expenditure	Inflation Compound Multiplier	Future Dollar Cost
Bayside Unit #1 (3xGT - HSRG - ST)	2023	2038	Labor	4,173,350	1.055	4,400,846	2039	1.399	6,154,964
			Materials & Eq	6,707,950	1.014	6,800,552		1.394	9,483,310
			Disposal	93,150	1.042	97,033		1.308	126,876
			Salvage	(6,200,000)	1.014	(6,285,590)		1.394	(8,765,199)
				4,774,450		5,012,841			6,999,950

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Bayside Unit #1 (3xGT - HSRG - ST)		<u>Total</u>	<u>Labor</u>	<u>Mat &amp; Eq</u>	<u>Disposal</u>	<u>Salvage</u>	
	Year of Study	2025					
	Capital Recovery Year	2038					
	Cost @ Study Year 2025	5,012,841	4,400,846	6,800,552	97,033	(6,285,590)	
	Total Future Exp	6,999,950	6,154,964	9,483,310	126,876	(8,765,199)	
	Amount To Accrue	3,581,223	2,720,017	6,909,005	(996,993)	(5,050,805)	
	PV of Amount to Accrue	2,514,878	1,944,833	4,954,498	(762,483)	(3,621,970)	
	Capital Recovery Years	13					
	Compound Average Growth	2.60%	2.61%	2.59%	2.08%	2.59%	
	First Year 2025 Accrual	<b>232,867</b>	<b>178,388</b>	<b>453,765</b>	<b>(67,562)</b>	<b>(331,724)</b>	
-----							
0	Reserve @ 12/31/2024	<b>3,418,727</b>	<b>3,434,947</b>	<b>2,574,305</b>	<b>1,123,869</b>	<b>(3,714,394)</b>	<u>4-yr Avg</u>
1	2025	232,867	178,388	453,765	(67,562)	(331,724)	
2	2026	239,284	183,051	465,522	(68,970)	(340,318)	
3	2027	245,875	187,836	477,583	(70,408)	(349,136)	
4	2028	252,646	192,746	489,957	(71,875)	(358,182)	<b>242,668</b>
5	2029	259,601	197,784	502,652	(73,373)	(367,462)	
6	2030	266,744	202,955	515,675	(74,903)	(376,982)	
7	2031	274,082	208,260	529,036	(76,464)	(386,750)	
8	2032	281,619	213,704	542,742	(78,057)	(396,770)	<b>270,511</b>
9	2033	289,360	219,290	556,804	(79,684)	(407,050)	
10	2034	297,312	225,023	571,231	(81,345)	(417,596)	
11	2035	305,479	230,905	586,031	(83,041)	(428,416)	
12	2036	313,868	236,941	601,214	(84,771)	(439,516)	<b>301,505</b>
13	2037	322,485	243,135	616,791	(86,538)	(450,903)	
14	2038	0	0	0	0	0	
15	2039	0	0	0	0	0	
16	2040	0	0	0	0	0	<b>80,621</b>
17	2041	0	0	0	0	0	
18	2042	0	0	0	0	0	
19	2043	0	0	0	0	0	
20	2044	0	0	0	0	0	<b>0</b>
-----							
	Equals: Amount To Accrue	<b>3,581,223</b>	<b>2,720,017</b>	<b>6,909,005</b>	<b>(996,993)</b>	<b>(5,050,805)</b>	

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**TAMPA ELECTRIC COMPANY  
PROJECTED FUTURE DOLLAR DISMANTLEMENT COST BY PLANT**

PLANT	Intitial Cost Estimates Are in ___ Dollars	Capital Recovery Year	Dismantlement Component Costs	Cost Estimate Per Study	Inflation Compound Multiplier	Cost Estimate in 2025 Dollars	Start Year of Expenditure	Inflation Compound Multiplier	Future Dollar Cost
Bayside Unit #2 (4xGT - HSRG - ST)	2023	2038	Labor	5,418,800	1.055	5,714,188	2039	1.399	7,991,785
			Materials & Eq	8,713,550	1.014	8,833,839		1.394	12,318,710
			Disposal	87,400	1.042	91,043		1.308	119,044
			Salvage	(7,954,000)	1.014	(8,063,803)		1.394	(11,244,903)
				6,265,750		6,575,266			9,184,637

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Bayside Unit #2 (4xGT - HSRG - ST)		<u>Total</u>	<u>Labor</u>	<u>Mat &amp; Eq</u>	<u>Disposal</u>	<u>Salvage</u>	
	Year of Study	2025					
	Capital Recovery Year	2038					
	Cost @ Study Year 2025	6,575,266	5,714,188	8,833,839	91,043	(8,063,803)	
	Total Future Exp	9,184,637	7,991,785	12,318,710	119,044	(11,244,903)	
	Amount To Accrue	5,010,947	3,572,612	9,050,421	(1,003,963)	(6,608,124)	
	PV of Amount to Accrue	3,538,022	2,554,445	6,490,124	(767,813)	(4,738,734)	
	Capital Recovery Years	13					
	Compound Average Growth	2.60%	2.61%	2.59%	2.08%	2.59%	
	First Year 2025 Accrual	<b>326,673</b>	<b>234,304</b>	<b>594,408</b>	<b>(68,035)</b>	<b>(434,004)</b>	
0	Reserve @ 12/31/2024	<b>4,173,690</b>	<b>4,419,173</b>	<b>3,268,289</b>	<b>1,123,007</b>	<b>(4,636,779)</b>	<u>4-yr Avg</u>
1	2025	326,673	234,304	594,408	(68,035)	(434,004)	
2	2026	335,536	240,428	609,809	(69,453)	(445,249)	
3	2027	344,637	246,713	625,608	(70,900)	(456,785)	
4	2028	353,982	253,163	641,817	(72,378)	(468,620)	<b>340,207</b>
5	2029	363,579	259,780	658,446	(73,886)	(480,762)	
6	2030	373,433	266,571	675,506	(75,426)	(493,218)	
7	2031	383,553	273,540	693,008	(76,998)	(505,997)	
8	2032	393,944	280,690	710,963	(78,603)	(519,106)	<b>378,627</b>
9	2033	404,613	288,027	729,384	(80,241)	(532,556)	
10	2034	415,570	295,557	748,281	(81,914)	(546,354)	
11	2035	426,820	303,283	767,669	(83,621)	(560,510)	
12	2036	438,373	311,211	787,558	(85,364)	(575,032)	<b>421,344</b>
13	2037	450,235	319,346	807,963	(87,143)	(589,931)	
14	2038	0	0	0	0	0	
15	2039	0	0	0	0	0	
16	2040	0	0	0	0	0	<b>112,559</b>
17	2041	0	0	0	0	0	
18	2042	0	0	0	0	0	
19	2043	0	0	0	0	0	
20	2044	0	0	0	0	0	<b>0</b>
<b>Equals: Amount To Accrue</b>		<b>5,010,947</b>	<b>3,572,612</b>	<b>9,050,421</b>	<b>(1,003,963)</b>	<b>(6,608,124)</b>	

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**TAMPA ELECTRIC COMPANY**  
**PROJECTED FUTURE DOLLAR DISMANTLEMENT COST BY PLANT**

PLANT	Initial Cost Estimates Are in ___ Dollars	Capital Recovery Year	Dismantlement Component Costs	Cost Estimate Per Study	Inflation Compound Multiplier	Cost Estimate in 2025 Dollars	Start Year of Expenditure	Inflation Compound Multiplier	Future Dollar Cost
Bayside GT's 3-6	2023	2049	Labor	791,200	1.055	834,330	2050	1.917	1,599,365
			Materials & Eq	1,271,900	1.014	1,289,458		1.955	2,520,641
			Disposal	10,350	1.042	10,781		1.655	17,838
			Salvage	(1,837,000)	1.014	(1,862,359)		1.955	(3,640,552)
				236,450		272,210			497,292

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Bayside GT's 3-6		<u>Total</u>	<u>Labor</u>	<u>Mat &amp; Eq</u>	<u>Disposal</u>	<u>Salvage</u>	
	Year of Study	2025					
	Capital Recovery Year	2049					
	Cost @ Study Year 2025	272,210	834,330	1,289,458	10,781	(1,862,359)	
	Total Future Exp	497,292	1,599,365	2,520,641	17,838	(3,640,552)	
	Amount To Accrue	293,782	1,241,094	2,238,938	(63,360)	(3,122,890)	
	PV of Amount to Accrue	156,943	647,433	1,145,350	(38,296)	(1,597,544)	
	Capital Recovery Years	24					
	Compound Average Growth	2.54%	2.75%	2.83%	2.12%	2.83%	
	First Year 2025 Accrual	<b>8,928</b>	<b>37,201</b>	<b>66,414</b>	<b>(2,052)</b>	<b>(92,634)</b>	
0	Reserve @ 12/31/2024	<b>203,510</b>	<b>358,271</b>	<b>281,703</b>	<b>81,198</b>	<b>(517,662)</b>	<u>4-yr Avg</u>
1	2025	8,928	37,201	66,414	(2,052)	(92,634)	
2	2026	9,164	38,223	68,295	(2,096)	(95,258)	
3	2027	9,407	39,274	70,229	(2,140)	(97,956)	
4	2028	9,655	40,353	72,218	(2,186)	(100,730)	<b>9,289</b>
5	2029	9,911	41,462	74,263	(2,232)	(103,583)	
6	2030	10,172	42,602	76,367	(2,279)	(106,517)	
7	2031	10,441	43,773	78,530	(2,328)	(109,534)	
8	2032	10,717	44,976	80,754	(2,377)	(112,636)	<b>10,310</b>
9	2033	11,000	46,212	83,041	(2,427)	(115,826)	
10	2034	11,290	47,482	85,393	(2,479)	(119,107)	
11	2035	11,587	48,787	87,811	(2,531)	(122,480)	
12	2036	11,893	50,128	90,298	(2,585)	(125,949)	<b>11,442</b>
13	2037	12,206	51,506	92,856	(2,640)	(129,516)	
14	2038	12,527	52,922	95,486	(2,696)	(133,184)	
15	2039	12,857	54,376	98,190	(2,753)	(136,957)	
16	2040	13,195	55,871	100,971	(2,811)	(140,836)	<b>12,696</b>
17	2041	13,542	57,406	103,831	(2,871)	(144,824)	
18	2042	13,898	58,984	106,772	(2,932)	(148,926)	
19	2043	14,263	60,605	109,796	(2,994)	(153,144)	
20	2044	14,638	62,271	112,905	(3,058)	(157,482)	<b>14,085</b>
21	2045	15,022	63,983	116,103	(3,122)	(161,942)	
22	2046	15,416	65,741	119,392	(3,189)	(166,528)	
23	2047	15,820	67,548	122,773	(3,256)	(171,245)	
24	2048	16,235	69,405	126,250	(3,325)	(176,095)	<b>15,623</b>
25	2049	0	0	0	0	0	
26	2050	0	0	0	0	0	
27	2051	0	0	0	0	0	
28	2052	0	0	0	0	0	<b>0</b>
29	2053	0	0	0	0	0	
30	2054	0	0	0	0	0	
31	2055	0	0	0	0	0	
32	2056	0	0	0	0	0	<b>0</b>
<b>Equals: Amount To Accrue</b>		<b>293,782</b>	<b>1,241,094</b>	<b>2,238,938</b>	<b>(63,360)</b>	<b>(3,122,890)</b>	

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PLANT	Initial Cost Estimates Are in ____ Dollars	Capital Recovery Year	Dismantlement Component Costs	Cost Estimate Per Study	Inflation Compound Multiplier	Cost Estimate in 2025 Dollars	Start Year of Expenditure	Inflation Compound Multiplier	Future Dollar Cost
Big Bend Common (Handling)	2023	2057	Labor	2,487,450	1.055	2,623,045	2058	2.476	6,494,341
			Materials & Eq	4,000,850	1.014	4,056,081		2.504	10,156,074
			Disposal	62,905,000	1.042	65,526,923		1.967	128,906,336
			Salvage	(727,000)	1.014	(737,036)		2.504	(1,845,474)
				68,666,300		71,469,012		143,711,277	



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	<u>Total</u>	<u>Labor</u>	<u>Mat &amp; Eq</u>	<u>Disposal</u>	<u>Salvage</u>		
Big Bend Common (Handling)							
Year of Study	2025						
Capital Recovery Year	2057						
Cost @ Study Year 2025	71,469,012	2,623,045	4,056,081	65,526,923	(737,036)		
Total Future Exp	143,711,277	6,494,341	10,156,074	128,906,336	(1,845,474)		
Amount To Accrue	70,287,181	706,789	8,395,604	60,809,498	375,290		
PV of Amount to Accrue	34,699,620	285,470	3,352,993	30,911,276	149,881		
Capital Recovery Years	32						
Compound Average Growth	2.21%	2.87%	2.91%	2.14%	2.91%		
First Year 2025 Accrual	<b>1,526,973</b>	<b>13,762</b>	<b>162,441</b>	<b>1,343,509</b>	<b>7,261</b>		
0	Reserve @ 12/31/2024	<b>73,424,096</b>	<b>5,787,552</b>	<b>1,760,470</b>	<b>68,096,838</b>	<b>(2,220,764)</b>	<b>4-yr Avg</b>
1	2025	1,526,973	13,762	162,441	1,343,509	7,261	
2	2026	1,561,017	14,157	167,168	1,372,219	7,473	
3	2027	1,595,829	14,564	172,032	1,401,543	7,690	
4	2028	1,631,428	14,982	177,038	1,431,494	7,914	<b>1,578,812</b>
5	2029	1,667,831	15,413	182,190	1,462,084	8,144	
6	2030	1,705,056	15,856	187,491	1,493,328	8,381	
7	2031	1,743,124	16,311	192,947	1,525,240	8,625	
8	2032	1,782,052	16,780	198,561	1,557,834	8,876	<b>1,724,516</b>
9	2033	1,821,860	17,262	204,339	1,591,125	9,134	
10	2034	1,862,570	17,758	210,285	1,625,126	9,400	
11	2035	1,904,201	18,269	216,404	1,659,855	9,673	
12	2036	1,946,775	18,794	222,701	1,695,325	9,955	<b>1,883,851</b>
13	2037	1,990,313	19,334	229,181	1,731,554	10,245	
14	2038	2,034,839	19,889	235,850	1,768,557	10,543	
15	2039	2,080,373	20,461	242,713	1,806,350	10,849	
16	2040	2,126,940	21,049	249,775	1,844,951	11,165	<b>2,058,116</b>
17	2041	2,174,564	21,654	257,043	1,884,377	11,490	
18	2042	2,223,269	22,276	264,523	1,924,646	11,824	
19	2043	2,273,079	22,916	272,220	1,965,775	12,168	
20	2044	2,324,021	23,575	280,141	2,007,783	12,523	<b>2,248,733</b>
21	2045	2,376,120	24,252	288,293	2,050,688	12,887	
22	2046	2,429,403	24,949	296,681	2,094,511	13,262	
23	2047	2,483,898	25,666	305,314	2,139,270	13,648	
24	2048	2,539,632	26,404	314,198	2,184,985	14,045	<b>2,457,263</b>
25	2049	2,596,635	27,162	323,341	2,231,678	14,454	
26	2050	2,654,935	27,943	332,750	2,279,368	14,874	
27	2051	2,714,562	28,746	342,432	2,328,077	15,307	
28	2052	2,775,548	29,572	352,396	2,377,827	15,752	<b>2,685,420</b>
29	2053	2,837,924	30,422	362,651	2,428,641	16,211	
30	2054	2,901,721	31,296	373,203	2,480,540	16,682	
31	2055	2,966,974	32,195	384,063	2,533,548	17,168	
32	2056	3,033,715	33,120	395,238	2,587,689	17,667	<b>2,935,084</b>
33	2057	0	0	0	0	0	
34	2058	0	0	0	0	0	
35	2059	0	0	0	0	0	
36	2060	0	0	0	0	0	<b>0</b>
	<b>Equals: Amount To Accrue</b>	<b>70,287,181</b>	<b>706,789</b>	<b>8,395,604</b>	<b>60,809,498</b>	<b>375,290</b>	

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PLANT	Initial Cost Estimates Are in ____ Dollars	Capital Recovery Year	Dismantlement Component Costs	Cost Estimate Per Study	Inflation Compound Multiplier	Cost Estimate in 2025 Dollars	Start Year of Expenditure	Inflation Compound Multiplier	Future Dollar Cost
Big Bend Unit #4	2023	2040	Labor	4,743,750	1.055	5,002,340	2041	1.477	7,389,292
			Materials & Eq	7,624,500	1.014	7,729,754		1.481	11,449,814
			Disposal	1,796,300	1.042	1,871,171		1.364	2,551,985
			Salvage	(4,283,000)	1.014	(4,342,126)		1.481	(6,431,839)
				9,881,550		10,261,139			14,959,252

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Big Bend Unit #4	Total	Labor	Mat & Eq	Disposal	Salvage		
Year of Study	2025						
Capital Recovery Year	2040						
Cost @ Study Year 2025	10,261,139	5,002,340	7,729,754	1,871,171	(4,342,126)		
Total Future Exp	14,959,252	7,389,292	11,449,814	2,551,985	(6,431,839)		
Amount To Accrue	12,528,382	2,820,448	9,531,728	1,776,407	(1,600,201)		
PV of Amount to Accrue	8,566,427	1,909,363	6,434,857	1,302,500	(1,080,294)		
Capital Recovery Years	15						
Compound Average Growth	2.54%	2.63%	2.65%	2.09%	2.65%		
First Year 2025 Accrual	<b>695,182</b>	<b>155,748</b>	<b>525,623</b>	<b>102,053</b>	<b>(88,242)</b>		
0	Reserve @ 12/31/2024	2,430,870	4,568,844	1,918,086	775,578	(4,831,638)	4-yr Avg
1	2025	695,182	155,748	525,623	102,053	(88,242)	
2	2026	713,026	159,851	539,573	104,187	(90,584)	
3	2027	731,332	164,063	553,892	106,364	(92,988)	
4	2028	750,110	168,386	568,592	108,588	(95,456)	722,413
5	2029	769,374	172,823	583,682	110,857	(97,989)	
6	2030	789,135	177,377	599,173	113,175	(100,590)	
7	2031	809,406	182,051	615,074	115,540	(103,260)	
8	2032	830,201	186,848	631,398	117,955	(106,000)	799,529
9	2033	851,534	191,771	648,155	120,421	(108,813)	
10	2034	873,418	196,824	665,356	122,938	(111,701)	
11	2035	895,867	202,011	683,014	125,508	(114,665)	
12	2036	918,897	207,334	701,141	128,131	(117,709)	884,929
13	2037	942,522	212,797	719,748	130,810	(120,832)	
14	2038	966,758	218,404	738,850	133,544	(124,039)	
15	2039	991,621	224,159	758,458	136,335	(127,331)	
16	2040	0	0	0	0	0	725,225
17	2041	0	0	0	0	0	
18	2042	0	0	0	0	0	
19	2043	0	0	0	0	0	
20	2044	0	0	0	0	0	0
21	2045	0	0	0	0	0	
22	2046	0	0	0	0	0	
23	2047	0	0	0	0	0	
24	2048	0	0	0	0	0	0
25	2049	0	0	0	0	0	
26	2050	0	0	0	0	0	
27	2051	0	0	0	0	0	
28	2052	0	0	0	0	0	0
Equals: Amount To Accrue		12,528,382	2,820,448	9,531,728	1,776,407	(1,600,201)	

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**TAMPA ELECTRIC COMPANY  
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PLANT	Intitial Cost Estimates Are in ___ Dollars	Capital Recovery Year	Dismantlement Component Costs	Cost Estimate Per Study	Inflation Compound Multiplier	Cost Estimate in 2025 Dollars	Start Year of Expenditure	Inflation Compound Multiplier	Future Dollar Cost
Big Bend GT 4	2023	2049	Labor	192,050	1.055	202,519	2050	1.917	388,218
			Materials & Eq	308,200	1.014	312,455		1.955	610,788
			Disposal	8,050	1.042	8,386		1.655	13,874
			Salvage	(358,000)	1.014	(362,942)		1.955	(709,482)
				150,300		160,417			303,399

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Big Bend GT 4		<u>Total</u>	<u>Labor</u>	<u>Mat &amp; Eq</u>	<u>Disposal</u>	<u>Salvage</u>	
	Year of Study	2025					
	Capital Recovery Year	2049					
	Cost @ Study Year 2025	160,417	202,519	312,455	8,386	(362,942)	
	Total Future Exp	303,399	388,218	610,788	13,874	(709,482)	
	Amount To Accrue	230,406	295,579	538,528	(11,573)	(592,129)	
	PV of Amount to Accrue	119,778	154,193	275,489	(6,995)	(302,909)	
	Capital Recovery Years	24					
	Compound Average Growth	2.69%	2.75%	2.83%	2.12%	2.83%	
	First Year 2025 Accrual	<b>6,895</b>	<b>8,860</b>	<b>15,974</b>	<b>(375)</b>	<b>(17,564)</b>	
0	Reserve @ 12/31/2024	<b>72,993</b>	<b>92,639</b>	<b>72,260</b>	<b>25,447</b>	<b>(117,353)</b>	<u>4-yr Avg</u>
1	2025	6,895	8,860	15,974	(375)	(17,564)	
2	2026	7,085	9,103	16,427	(383)	(18,062)	
3	2027	7,281	9,353	16,892	(391)	(18,573)	
4	2028	7,482	9,611	17,370	(399)	(19,099)	7,186
5	2029	7,689	9,875	17,862	(408)	(19,640)	
6	2030	7,902	10,146	18,368	(416)	(20,197)	
7	2031	8,120	10,425	18,889	(425)	(20,769)	
8	2032	8,344	10,712	19,424	(434)	(21,357)	8,014
9	2033	8,575	11,006	19,974	(443)	(21,962)	
10	2034	8,811	11,308	20,539	(453)	(22,584)	
11	2035	9,055	11,619	21,121	(462)	(23,223)	
12	2036	9,305	11,939	21,719	(472)	(23,881)	8,936
13	2037	9,562	12,267	22,334	(482)	(24,557)	
14	2038	9,825	12,604	22,967	(492)	(25,253)	
15	2039	10,097	12,950	23,618	(503)	(25,968)	
16	2040	10,375	13,306	24,286	(514)	(26,704)	9,965
17	2041	10,662	13,672	24,974	(524)	(27,460)	
18	2042	10,956	14,048	25,682	(536)	(28,238)	
19	2043	11,258	14,434	26,409	(547)	(29,038)	
20	2044	11,569	14,830	27,157	(558)	(29,860)	11,111
21	2045	11,888	15,238	27,926	(570)	(30,706)	
22	2046	12,216	15,657	28,717	(582)	(31,575)	
23	2047	12,553	16,087	29,530	(595)	(32,470)	
24	2048	12,900	16,529	30,367	(607)	(33,389)	12,389
25	2049	0	0	0	0	0	
26	2050	0	0	0	0	0	
27	2051	0	0	0	0	0	
28	2052	0	0	0	0	0	0
29	2053	0	0	0	0	0	
30	2054	0	0	0	0	0	
31	2055	0	0	0	0	0	
32	2056	0	0	0	0	0	0
Equals: Amount To Accrue		<b>230,406</b>	<b>295,579</b>	<b>538,528</b>	<b>(11,573)</b>	<b>(592,129)</b>	

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PLANT	Initial Cost Estimates Are in _____ Dollars	Capital Recovery Year	Dismantlement Component Costs	Cost Estimate Per Study	Inflation Compound Multiplier	Cost Estimate in 2025 Dollars	Start Year of Expenditure	Inflation Compound Multiplier	Future Dollar Cost
Big Bend GT's 5-6 (and Unit 1 CCST)	2023	2057	Labor	5,756,900	1.055	6,070,718	2058	2.476	15,030,362
			Materials & Eq	9,252,900	1.014	9,380,634		2.504	23,488,293
			Disposal	801,550	1.042	834,959		1.967	1,642,554
			Salvage	(7,650,000)	1.014	(7,755,606)		2.504	(19,419,365)
				8,161,350		8,530,705			20,741,844

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Big Bend GT's 5-6 (and Unit 1 CCST)		Total	Labor	Mat & Eq	Disposal	Salvage	
Year of Study		2025					
Capital Recovery Year		2057					
Cost @ Study Year 2025		8,530,705	6,070,718	9,380,634	834,959	(7,755,606)	
Total Future Exp		20,741,844	15,030,362	23,488,293	1,642,554	(19,419,365)	
Amount To Accrue		20,218,689	14,484,488	22,964,625	1,631,262	(18,861,686)	
PV of Amount to Accrue		8,318,071	5,850,241	9,171,494	829,219	(7,532,883)	
Capital Recovery Years		32					
Compound Average Growth		2.82%	2.87%	2.91%	2.14%	2.91%	
First Year 2025 Accrual		<b>397,448</b>	<b>282,022</b>	<b>444,328</b>	<b>36,041</b>	<b>(364,943)</b>	
0	Reserve @ 12/31/2024	523,155	545,874	523,668	11,292	(557,679)	4-yr Avg
1	2025	397,448	282,022	444,328	36,041	(364,943)	
2	2026	408,632	290,126	457,257	36,811	(375,562)	
3	2027	420,133	298,463	470,563	37,597	(386,490)	
4	2028	431,959	307,040	484,255	38,401	(397,737)	414,543
5	2029	444,121	315,863	498,346	39,222	(409,310)	
6	2030	456,626	324,940	512,847	40,060	(421,220)	
7	2031	469,486	334,277	527,770	40,916	(433,477)	
8	2032	482,710	343,883	543,128	41,790	(446,091)	463,236
9	2033	496,309	353,765	558,932	42,683	(459,071)	
10	2034	510,293	363,931	575,196	43,595	(472,429)	
11	2035	524,673	374,389	591,933	44,527	(486,176)	
12	2036	539,460	385,147	609,157	45,478	(500,323)	517,683
13	2037	554,666	396,215	626,882	46,450	(514,881)	
14	2038	570,304	407,601	645,124	47,443	(529,864)	
15	2039	586,384	419,314	663,896	48,457	(545,282)	
16	2040	602,921	431,363	683,214	49,492	(561,149)	578,569
17	2041	619,926	443,759	703,094	50,550	(577,477)	
18	2042	637,414	456,511	723,553	51,630	(594,281)	
19	2043	655,397	469,629	744,607	52,733	(611,573)	
20	2044	673,890	483,125	766,274	53,860	(629,369)	646,657
21	2045	692,908	497,008	788,571	55,011	(647,682)	
22	2046	712,466	511,290	811,517	56,187	(666,529)	
23	2047	732,578	525,983	835,131	57,388	(685,924)	
24	2048	753,261	541,097	859,432	58,614	(705,883)	722,803
25	2049	774,530	556,647	884,440	59,866	(726,423)	
26	2050	796,403	572,643	910,176	61,146	(747,561)	
27	2051	818,898	589,098	936,660	62,452	(769,313)	
28	2052	842,030	606,027	963,915	63,787	(791,699)	807,965
29	2053	865,819	623,442	991,964	65,150	(814,736)	
30	2054	890,284	641,357	1,020,828	66,542	(838,443)	
31	2055	915,443	659,787	1,050,532	67,964	(862,841)	
32	2056	941,317	678,747	1,081,101	69,417	(887,948)	903,216
33	2057	0	0	0	0	0	
34	2058	0	0	0	0	0	
35	2059	0	0	0	0	0	
36	2060	0	0	0	0	0	0
37	2061	0	0	0	0	0	
38	2062	0	0	0	0	0	
39	2063	0	0	0	0	0	
40	2064	0	0	0	0	0	0
41	2065	0	0	0	0	0	
42	2066	0	0	0	0	0	
43	2067	0	0	0	0	0	
44	2068	0	0	0	0	0	0
Equals: Amount To Accrue		<b>20,218,689</b>	<b>14,484,488</b>	<b>22,964,625</b>	<b>1,631,262</b>	<b>(18,861,686)</b>	

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**TAMPA ELECTRIC COMPANY  
PROJECTED FUTURE DOLLAR DISMANTLEMENT COST BY PLANT**

PLANT	Intitial Cost Estimates Are in ____ Dollars	Capital Recovery Year	Dismantlement Component Costs	Cost Estimate Per Study	Inflation Compound Multiplier	Cost Estimate in 2025 Dollars	Start Year of Expenditure	Inflation Compound Multiplier	Future Dollar Cost	
Polk Common (Handling)	2023	2052	Labor	1,906,700	1.055	2,010,637	2053	2.110	4,243,098	
			Materials & Eq	3,025,650	1.014	3,067,418			2.145	6,578,715
			Disposal	9,435,750	1.042	9,829,038			1.766	17,357,002
			Salvage	(468,000)	1.014	(474,461)			2.145	(1,017,579)
				<b>13,900,100</b>		<b>14,432,633</b>				<b>27,161,236</b>



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**TAMPA ELECTRIC COMPANY  
COMPUTATION OF ANNUAL ACCRUAL**

Polk Common (Handling)		<u>Total</u>	<u>Labor</u>	<u>Mat &amp; Eq</u>	<u>Disposal</u>	<u>Salvage</u>	
Year of Study	2025						
Capital Recovery Year	2052						
Cost @ Study Year 2025	14,432,633	2,010,637	3,067,418	9,829,038	(474,461)		
Total Future Exp	27,161,236	4,243,098	6,578,715	17,357,002	(1,017,579)		
Amount To Accrue	19,158,881	1,201,397	2,000,790	13,485,125	2,471,569		
PV of Amount to Accrue	10,291,041	569,295	932,897	7,636,446	1,152,404		
Capital Recovery Years	27						
Compound Average Growth	2.37%	2.80%	2.87%	2.13%	2.87%		
First Year 2025 Accrual	<b>517,093</b>	<b>30,347</b>	<b>50,098</b>	<b>374,761</b>	<b>61,886</b>		
0	Reserve @ 12/31/2024	<b>8,002,355</b>	<b>3,041,701</b>	<b>4,577,925</b>	<b>3,871,877</b>	<b>(3,489,148)</b>	<b>4-yr Avg</b>
1	2025	517,093	30,347	50,098	374,761	61,886	
2	2026	529,130	31,199	51,534	382,738	63,660	
3	2027	541,454	32,074	53,011	390,885	65,484	
4	2028	554,069	32,973	54,530	399,204	67,361	<b>535,437</b>
5	2029	566,985	33,898	56,093	407,701	69,292	
6	2030	580,207	34,849	57,701	416,379	71,278	
7	2031	593,744	35,826	59,355	425,242	73,321	
8	2032	607,603	36,831	61,056	434,293	75,423	<b>587,135</b>
9	2033	621,791	37,864	62,806	443,536	77,584	
10	2034	636,318	38,926	64,607	452,977	79,808	
11	2035	651,190	40,018	66,458	462,618	82,096	
12	2036	666,417	41,140	68,363	472,465	84,449	<b>643,929</b>
13	2037	682,007	42,294	70,323	482,521	86,869	
14	2038	697,969	43,480	72,338	492,792	89,359	
15	2039	714,312	44,700	74,412	503,281	91,920	
16	2040	731,046	45,953	76,544	513,993	94,555	<b>706,334</b>
17	2041	748,179	47,242	78,738	524,933	97,265	
18	2042	765,721	48,567	80,995	536,106	100,053	
19	2043	783,684	49,929	83,317	547,517	102,921	
20	2044	802,076	51,330	85,705	559,170	105,871	<b>774,915</b>
21	2045	820,908	52,769	88,161	571,072	108,905	
22	2046	840,192	54,249	90,688	583,227	112,027	
23	2047	859,937	55,771	93,288	595,641	115,238	
24	2048	880,156	57,335	95,962	608,319	118,541	<b>850,298</b>
25	2049	900,860	58,943	98,712	621,267	121,939	
26	2050	922,061	60,596	101,541	634,490	125,434	
27	2051	943,772	62,296	104,452	647,995	129,029	
28	2052	0	0	0	0	0	<b>691,673</b>
29	2053	0	0	0	0	0	
30	2054	0	0	0	0	0	
31	2055	0	0	0	0	0	
32	2056	0	0	0	0	0	<b>0</b>
33	2057	0	0	0	0	0	
34	2058	0	0	0	0	0	
35	2059	0	0	0	0	0	
36	2060	0	0	0	0	0	<b>0</b>
37	2061	0	0	0	0	0	
38	2062	0	0	0	0	0	
39	2063	0	0	0	0	0	
40	2064	0	0	0	0	0	<b>0</b>
Equals: Amount To Accrue		<b>19,158,881</b>	<b>1,201,397</b>	<b>2,000,790</b>	<b>13,485,125</b>	<b>2,471,569</b>	

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**TAMPA ELECTRIC COMPANY  
 PROJECTED FUTURE DOLLAR DISMANTLEMENT COST BY PLANT**

PLANT	Initial Cost Estimates Are in ____ Dollars	Capital Recovery Year	Dismantlement Component Costs	Cost Estimate Per Study	Inflation Compound Multiplier	Cost Estimate in 2025 Dollars	Start Year of Expenditure	Inflation Compound Multiplier	Future Dollar Cost
Polk Unit #1 (Gasifier - GT - HRSG - ST)	2023	2036	Labor	2,996,900	1.055	3,160,266	2037	1.328	4,197,561
			Materials & Eq	4,820,800	1.014	4,887,350			6,454,228
			Disposal	62,100	1.042	64,688			81,167
			Salvage	(5,422,000)	1.014	(5,496,849)			(7,259,132)
				2,457,800		2,615,455			3,473,824

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**TAMPA ELECTRIC COMPANY  
COMPUTATION OF ANNUAL ACCRUAL**

Polk Unit #1 (Gasifier - GT - HRSG - ST)	Total	Labor	Mat & Eq	Disposal	Salvage	
Year of Study	2025					
Capital Recovery Year	2036					
Cost @ Study Year 2025	2,615,455	3,160,266	4,887,350	64,688	(5,496,849)	
Total Future Exp	3,473,824	4,197,561	6,454,228	81,167	(7,259,132)	
Amount To Accrue	2,810,777	2,116,456	4,794,711	48,784	(4,149,174)	
PV of Amount to Accrue	2,121,142	1,593,441	3,630,710	38,880	(3,141,889)	
Capital Recovery Years	11					
Compound Average Growth	2.61%	2.61%	2.56%	2.08%	2.56%	
First Year 2025 Accrual	<b>224,097</b>	<b>168,554</b>	<b>382,901</b>	<b>3,992</b>	<b>(331,349)</b>	
<hr/>						
0	Reserve @ 12/31/2024	663,047	2,081,105	1,659,517	32,383	(3,109,958) 4-yr Avg
1	2025	224,097	168,554	382,901	3,992	(331,349)
2	2026	229,907	172,960	392,705	4,075	(339,833)
3	2027	235,866	177,481	402,759	4,160	(348,534)
4	2028	241,981	182,120	413,071	4,247	(357,457)
5	2029	248,254	186,881	423,647	4,335	(366,609)
6	2030	254,690	191,766	434,493	4,426	(375,995)
7	2031	261,292	196,779	445,617	4,518	(385,621)
8	2032	268,066	201,923	457,026	4,612	(395,494)
9	2033	275,016	207,201	468,727	4,708	(405,620)
10	2034	282,146	212,617	480,728	4,806	(416,005)
11	2035	289,461	218,175	493,036	4,906	(426,656)
12	2036	0	0	0	0	211,656
13	2037	0	0	0	0	0
14	2038	0	0	0	0	0
15	2039	0	0	0	0	0
16	2040	0	0	0	0	0
17	2041	0	0	0	0	0
18	2042	0	0	0	0	0
19	2043	0	0	0	0	0
20	2044	0	0	0	0	0
<hr/>						
	Equals: Amount To Accrue	2,810,777	2,116,456	4,794,711	48,784	(4,149,174)

**TAMPA ELECTRIC COMPANY**  
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**TAMPA ELECTRIC COMPANY**  
**PROJECTED FUTURE DOLLAR DISMANTLEMENT COST BY PLANT**

PLANT	Intitial Cost Estimates Are in ____ Dollars	Capital Recovery Year	Dismantlement Component Costs	Cost Estimate Per Study	Inflation Compound Multiplier	Cost Estimate in 2025 Dollars	Start Year of Expenditure	Inflation Compound Multiplier	Future Dollar Cost
Polk 2-5 (4xGT - HRSG - ST)	2023	2052	Labor	4,499,950	1.055	4,745,250	2053	2.110	10,014,019
			Materials & Eq	7,232,350	1.014	7,332,191		2.145	15,725,405
			Disposal	4,600	1.042	4,792		1.766	8,462
			Salvage	(7,979,000)	1.014	(8,089,148)		2.145	(17,348,857)
				3,757,900		3,993,084			8,399,029

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COMPUTATION OF ANNUAL ACCRUAL**

Polk 2-5 (4xGT - HRSG - ST)		<u>Total</u>	<u>Labor</u>	<u>Mat &amp; Eq</u>	<u>Disposal</u>	<u>Salvage</u>	
Year of Study	2025						
Capital Recovery Year	2052						
Cost @ Study Year 2025	3,993,084	4,745,250	7,332,191	4,792	(8,089,148)		
Total Future Exp	8,399,029	10,014,019	15,725,405	8,462	(17,348,857)		
Amount To Accrue	7,668,062	8,570,007	14,815,356	746	(15,718,047)		
PV of Amount to Accrue	3,640,519	4,060,989	6,907,868	422	(7,328,760)		
Capital Recovery Years	27						
Compound Average Growth	2.79%	2.80%	2.87%	2.13%	2.87%		
First Year 2025 Accrual	<b>193,897</b>	<b>216,479</b>	<b>370,963</b>	<b>21</b>	<b>(393,566)</b>		
0	Reserve @ 12/31/2024	<b>730,967</b>	<b>1,444,012</b>	<b>910,049</b>	<b>7,716</b>	<b>(1,630,810)</b>	<b>4-vr Avg</b>
1	2025	193,897	216,479	370,963	21	(393,566)	
2	2026	199,322	222,551	381,596	21	(404,847)	
3	2027	204,897	228,793	392,534	22	(416,450)	
4	2028	210,629	235,210	403,785	22	(428,387)	<b>202,186</b>
5	2029	216,522	241,807	415,358	23	(440,666)	
6	2030	222,579	248,588	427,263	23	(453,296)	
7	2031	228,805	255,561	439,510	24	(466,289)	
8	2032	235,206	262,728	452,107	24	(479,654)	<b>225,778</b>
9	2033	241,785	270,097	465,066	25	(493,402)	
10	2034	248,549	277,672	478,395	25	(507,544)	
11	2035	255,502	285,460	492,107	26	(522,091)	
12	2036	262,649	293,467	506,212	26	(537,056)	<b>252,122</b>
13	2037	269,997	301,697	520,722	27	(552,449)	
14	2038	277,550	310,159	535,647	27	(568,284)	
15	2039	285,314	318,858	551,000	28	(584,572)	
16	2040	293,295	327,801	566,793	28	(601,327)	<b>281,539</b>
17	2041	301,500	336,995	583,039	29	(618,563)	
18	2042	309,934	346,447	599,750	30	(636,292)	
19	2043	318,604	356,163	616,940	30	(654,530)	
20	2044	327,516	366,153	634,623	31	(673,290)	<b>314,388</b>
21	2045	336,678	376,422	652,813	32	(692,589)	
22	2046	346,096	386,980	671,524	32	(712,440)	
23	2047	355,778	397,833	690,772	33	(732,860)	
24	2048	365,730	408,991	710,571	34	(753,866)	<b>351,071</b>
25	2049	375,961	420,462	730,938	34	(775,473)	
26	2050	386,478	432,255	751,888	35	(797,700)	
27	2051	397,289	444,378	773,439	36	(820,565)	
28	2052	0	0	0	0	0	<b>289,932</b>
29	2053	0	0	0	0	0	
30	2054	0	0	0	0	0	
31	2055	0	0	0	0	0	
32	2056	0	0	0	0	0	<b>0</b>
33	2057	0	0	0	0	0	
34	2058	0	0	0	0	0	
35	2059	0	0	0	0	0	
36	2060	0	0	0	0	0	<b>0</b>
37	2061	0	0	0	0	0	
38	2062	0	0	0	0	0	
39	2063	0	0	0	0	0	
40	2064	0	0	0	0	0	<b>0</b>
Equals: Amount To Accrue		<b>7,668,062</b>	<b>8,570,007</b>	<b>14,815,356</b>	<b>746</b>	<b>(15,718,047)</b>	

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TAMPA ELECTRIC COMPANY  
 PROJECTED FUTURE DOLLAR DISMANTLEMENT COST BY PLANT

PLANT	Intitial Cost Estimates Are in _____ Dollars	Capital Recovery Year	Dismantlement Component Costs	Cost Estimate Per Study	Inflation Compound Multiplier	Cost Estimate in 2025 Dollars	Start Year of Expenditure	Inflation Compound Multiplier	Future Dollar Cost
MacDill Common	2023	2055	Labor	113,850	1.055	120,056	2056	2.323	278,844
			Materials & Eq	184,000	1.014	186,540		2.354	439,027
			Disposal	148,350	1.042	154,533		1.884	291,152
			Salvage	(375,000)	1.014	(380,177)		2.354	(894,756)
				71,200		80,953			114,268

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MacDill Common		<u>Total</u>	<u>Labor</u>	<u>Mat &amp; Eq</u>	<u>Disposal</u>	<u>Salvage</u>	
	Year of Study	2025					
	Capital Recovery Year	2055					
	Cost @ Study Year 2025	80,953	120,056	186,540	154,533	(380,177)	
	Total Future Exp	114,268	278,844	439,027	291,152	(894,756)	
	Amount To Accrue	114,268	278,844	439,027	291,152	(894,756)	
	PV of Amount to Accrue	80,953	120,056	186,540	154,533	(380,177)	
	Capital Recovery Years	30					
	Compound Average Growth	1.16%	2.85%	2.89%	2.13%	2.89%	
	First Year 2025 Accrual	<b>3,289</b>	<b>6,006</b>	<b>9,387</b>	<b>7,028</b>	<b>(19,132)</b>	
0	Reserve @ 12/31/2024	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<u>4-yr Avg</u>
1	2025	3,289	6,006	9,387	7,028	(19,132)	
2	2026	3,328	6,177	9,659	7,178	(19,686)	
3	2027	3,367	6,353	9,939	7,331	(20,255)	
4	2028	3,406	6,534	10,226	7,487	(20,842)	<b>3,348</b>
5	2029	3,445	6,720	10,522	7,647	(21,445)	
6	2030	3,483	6,912	10,827	7,810	(22,065)	
7	2031	3,522	7,109	11,140	7,977	(22,704)	
8	2032	3,560	7,311	11,462	8,147	(23,361)	<b>3,502</b>
9	2033	3,597	7,519	11,794	8,321	(24,037)	
10	2034	3,635	7,734	12,136	8,498	(24,733)	
11	2035	3,672	7,954	12,487	8,680	(25,449)	
12	2036	3,709	8,181	12,848	8,865	(26,185)	<b>3,653</b>
13	2037	3,745	8,414	13,220	9,054	(26,943)	
14	2038	3,781	8,653	13,603	9,247	(27,723)	
15	2039	3,816	8,900	13,996	9,445	(28,525)	
16	2040	3,850	9,153	14,401	9,646	(29,351)	<b>3,798</b>
17	2041	3,884	9,414	14,818	9,852	(30,200)	
18	2042	3,917	9,682	15,247	10,062	(31,074)	
19	2043	3,950	9,958	15,688	10,277	(31,973)	
20	2044	3,982	10,242	16,142	10,496	(32,899)	<b>3,933</b>
21	2045	4,012	10,534	16,609	10,720	(33,851)	
22	2046	4,042	10,834	17,090	10,949	(34,831)	
23	2047	4,071	11,142	17,585	11,183	(35,839)	
24	2048	4,099	11,460	18,094	11,421	(36,876)	<b>4,056</b>
25	2049	4,126	11,786	18,617	11,665	(37,943)	
26	2050	4,151	12,122	19,156	11,914	(39,041)	
27	2051	4,175	12,467	19,711	12,168	(40,171)	
28	2052	4,198	12,822	20,281	12,428	(41,334)	<b>4,162</b>
29	2053	4,219	13,188	20,868	12,693	(42,530)	
30	2054	4,238	13,563	21,472	12,964	(43,761)	
31	2055	0	0	0	0	0	
32	2056	0	0	0	0	0	<b>2,114</b>
33	2057	0	0	0	0	0	
34	2058	0	0	0	0	0	
35	2059	0	0	0	0	0	
36	2060	0	0	0	0	0	<b>0</b>
37	2061	0	0	0	0	0	
38	2062	0	0	0	0	0	
39	2063	0	0	0	0	0	
40	2064	0	0	0	0	0	<b>0</b>
<b>Equals: Amount To Accrue</b>		<b>114,268</b>	<b>278,844</b>	<b>439,027</b>	<b>291,152</b>	<b>(894,756)</b>	

**TAMPA ELECTRIC COMPANY  
2023 DEPRECIATION AND  
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**TAMPA ELECTRIC COMPANY  
PROJECTED FUTURE DOLLAR DISMANTLEMENT COST BY PLANT**

PLANT	Intitial Cost Estimates Are in ___ Dollars	Capital Recovery Year	Dismantlement Component Costs	Cost Estimate Per Study	Inflation Compound Multiplier	Cost Estimate in 2025 Dollars	Start Year of Expenditure	Inflation Compound Multiplier	Future Dollar Cost
MacDill Unit 1 and 2	2023	2055	Labor	220,800	1.055	232,836	2056	2.323	540,789
			Materials & Eq	355,350	1.014	360,256		2.354	847,870
			Disposal	37,950	1.042	39,532		1.884	74,481
			Salvage	(287,000)	1.014	(290,962)		2.354	(684,786)
				327,100		341,662			778,354



**TAMPA ELECTRIC COMPANY  
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**TAMPA ELECTRIC COMPANY  
COMPUTATION OF ANNUAL ACCRUAL**

MacDill Unit 1 and 2		<u>Total</u>	<u>Labor</u>	<u>Mat &amp; Eq</u>	<u>Disposal</u>	<u>Salvage</u>	
	Year of Study	2025					
	Capital Recovery Year	2055					
	Cost @ Study Year 2025	341,662	232,836	360,256	39,532	(290,962)	
	Total Future Exp	778,354	540,789	847,870	74,481	(684,786)	
	Amount To Accrue	778,354	540,789	847,870	74,481	(684,786)	
	PV of Amount to Accrue	341,662	232,836	360,256	39,532	(290,962)	
	Capital Recovery Years	30					
	Compound Average Growth	2.78%	2.85%	2.89%	2.13%	2.89%	
	First Year 2025 Accrual	<b>16,933</b>	<b>11,648</b>	<b>18,129</b>	<b>1,798</b>	<b>(14,642)</b>	
0	Reserve @ 12/31/2024	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<u>4-yr Avg</u>
1	2025	16,933	11,648	18,129	1,798	(14,642)	
2	2026	17,404	11,980	18,654	1,836	(15,066)	
3	2027	17,888	12,321	19,194	1,875	(15,502)	
4	2028	18,386	12,672	19,749	1,915	(15,951)	17,653
5	2029	18,898	13,033	20,321	1,956	(16,412)	
6	2030	19,424	13,405	20,909	1,998	(16,887)	
7	2031	19,965	13,786	21,514	2,041	(17,376)	
8	2032	20,521	14,179	22,137	2,084	(17,879)	19,702
9	2033	21,093	14,583	22,778	2,129	(18,396)	
10	2034	21,681	14,999	23,437	2,174	(18,929)	
11	2035	22,285	15,426	24,115	2,220	(19,477)	
12	2036	22,906	15,865	24,813	2,268	(20,040)	21,991
13	2037	23,544	16,317	25,531	2,316	(20,620)	
14	2038	24,201	16,782	26,270	2,366	(21,217)	
15	2039	24,875	17,260	27,030	2,416	(21,831)	
16	2040	25,569	17,752	27,813	2,468	(22,463)	24,547
17	2041	26,282	18,258	28,618	2,520	(23,113)	
18	2042	27,016	18,778	29,446	2,574	(23,782)	
19	2043	27,769	19,313	30,298	2,629	(24,470)	
20	2044	28,544	19,863	31,175	2,685	(25,178)	27,403
21	2045	29,341	20,429	32,077	2,742	(25,907)	
22	2046	30,160	21,011	33,005	2,801	(26,657)	
23	2047	31,002	21,609	33,961	2,861	(27,428)	
24	2048	31,868	22,225	34,944	2,922	(28,222)	30,593
25	2049	32,758	22,858	35,955	2,984	(29,039)	
26	2050	33,673	23,509	36,995	3,048	(29,880)	
27	2051	34,614	24,179	38,066	3,113	(30,744)	
28	2052	35,581	24,868	39,168	3,179	(31,634)	34,156
29	2053	36,575	25,576	40,301	3,247	(32,550)	
30	2054	37,597	26,305	41,468	3,316	(33,492)	
31	2055	0	0	0	0	0	
32	2056	0	0	0	0	0	18,543
33	2057	0	0	0	0	0	
34	2058	0	0	0	0	0	
35	2059	0	0	0	0	0	
36	2060	0	0	0	0	0	0
37	2061	0	0	0	0	0	
38	2062	0	0	0	0	0	
39	2063	0	0	0	0	0	
40	2064	0	0	0	0	0	0
Equals: Amount To Accrue		<b>778,354</b>	<b>540,789</b>	<b>847,870</b>	<b>74,481</b>	<b>(684,786)</b>	

**TAMPA ELECTRIC COMPANY  
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**TAMPA ELECTRIC COMPANY  
 PROJECTED FUTURE DOLLAR DISMANTLEMENT COST BY PLANT**

PLANT	Intitial Cost Estimates Are in ___ Dollars	Capital Recovery Year	Dismantlement Component Costs	Cost Estimate Per Study	Inflation Compound Multiplier	Cost Estimate in 2025 Dollars	Start Year of Expenditure	Inflation Compound Multiplier	Future Dollar Cost
MacDill Unit 3 and 4	2023	2055	Labor	220,800	1.055	232,836	2056	2.323	540,789
			Materials & Eq	355,350	1.014	360,256		2.354	847,870
			Disposal	37,950	1.042	39,532		1.884	74,481
			Salvage	(287,000)	1.014	(290,962)		2.354	(684,786)
				327,100		341,662			778,354

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**TAMPA ELECTRIC COMPANY  
COMPUTATION OF ANNUAL ACCRUAL**

MacDill Unit 3 and 4		<u>Total</u>	<u>Labor</u>	<u>Mat &amp; Eq</u>	<u>Disposal</u>	<u>Salvage</u>	
	Year of Study	2025					
	Capital Recovery Year	2055					
	Cost @ Study Year 2025	341,662	232,836	360,256	39,532	(290,962)	
	Total Future Exp	778,354	540,789	847,870	74,481	(684,786)	
	Amount To Accrue	778,354	540,789	847,870	74,481	(684,786)	
	PV of Amount to Accrue	341,662	232,836	360,256	39,532	(290,962)	
	Capital Recovery Years	30					
	Compound Average Growth	2.78%	2.85%	2.89%	2.13%	2.89%	
	First Year 2025 Accrual	<b>16,933</b>	<b>11,648</b>	<b>18,129</b>	<b>1,798</b>	<b>(14,642)</b>	
0	Reserve @ 12/31/2024	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<u>4-yr Avg</u>
1	2025	16,933	11,648	18,129	1,798	(14,642)	
2	2026	17,404	11,980	18,654	1,836	(15,066)	
3	2027	17,888	12,321	19,194	1,875	(15,502)	
4	2028	18,386	12,672	19,749	1,915	(15,951)	17,653
5	2029	18,898	13,033	20,321	1,956	(16,412)	
6	2030	19,424	13,405	20,909	1,998	(16,887)	
7	2031	19,965	13,786	21,514	2,041	(17,376)	
8	2032	20,521	14,179	22,137	2,084	(17,879)	19,702
9	2033	21,093	14,583	22,778	2,129	(18,396)	
10	2034	21,681	14,999	23,437	2,174	(18,929)	
11	2035	22,285	15,426	24,115	2,220	(19,477)	
12	2036	22,906	15,865	24,813	2,268	(20,040)	21,991
13	2037	23,544	16,317	25,531	2,316	(20,620)	
14	2038	24,201	16,782	26,270	2,366	(21,217)	
15	2039	24,875	17,260	27,030	2,416	(21,831)	
16	2040	25,569	17,752	27,813	2,468	(22,463)	24,547
17	2041	26,282	18,258	28,618	2,520	(23,113)	
18	2042	27,016	18,778	29,446	2,574	(23,782)	
19	2043	27,769	19,313	30,298	2,629	(24,470)	
20	2044	28,544	19,863	31,175	2,685	(25,178)	27,403
21	2045	29,341	20,429	32,077	2,742	(25,907)	
22	2046	30,160	21,011	33,005	2,801	(26,657)	
23	2047	31,002	21,609	33,961	2,861	(27,428)	
24	2048	31,868	22,225	34,944	2,922	(28,222)	30,593
25	2049	32,758	22,858	35,955	2,984	(29,039)	
26	2050	33,673	23,509	36,995	3,048	(29,880)	
27	2051	34,614	24,179	38,066	3,113	(30,744)	
28	2052	35,581	24,868	39,168	3,179	(31,634)	34,156
29	2053	36,575	25,576	40,301	3,247	(32,550)	
30	2054	37,597	26,305	41,468	3,316	(33,492)	
31	2055	0	0	0	0	0	
32	2056	0	0	0	0	0	18,543
33	2057	0	0	0	0	0	
34	2058	0	0	0	0	0	
35	2059	0	0	0	0	0	
36	2060	0	0	0	0	0	0
37	2061	0	0	0	0	0	
38	2062	0	0	0	0	0	
39	2063	0	0	0	0	0	
40	2064	0	0	0	0	0	0
Equals: Amount To Accrue		<b>778,354</b>	<b>540,789</b>	<b>847,870</b>	<b>74,481</b>	<b>(684,786)</b>	

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**TAMPA ELECTRIC COMPANY  
PROJECTED FUTURE DOLLAR DISMANTLEMENT COST BY PLANT**

PLANT	Initial Cost Estimates Are in ____ Dollars	Capital Recovery Year	Dismantlement Component Costs	Cost Estimate Per Study	Inflation Compound Multiplier	Cost Estimate in 2025 Dollars	Start Year of Expenditure	Inflation Compound Multiplier	Future Dollar Cost
MacDill BESS	2023	2055	Labor	346,150	1.055	365,019	2056	2.323	847,799
			Materials & Eq	284,050	1.014	287,971		2.354	677,747
			Disposal	24,150	1.042	25,157		1.884	47,397
			Salvage	(318,000)	1.014	(322,390)		2.354	(758,753)
				336,350		355,757			814,191

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**TAMPA ELECTRIC COMPANY  
COMPUTATION OF ANNUAL ACCRUAL**

MacDill BESS		<u>Total</u>	<u>Labor</u>	<u>Mat &amp; Eq</u>	<u>Disposal</u>	<u>Salvage</u>	
	Year of Study	2025					
	Capital Recovery Year	2055					
	Cost @ Study Year 2025	355,757	365,019	287,971	25,157	(322,390)	
	Total Future Exp	814,191	847,799	677,747	47,397	(758,753)	
	Amount To Accrue	814,191	847,799	677,747	47,397	(758,753)	
	PV of Amount to Accrue	355,757	365,019	287,971	25,157	(322,390)	
	Capital Recovery Years	30					
	Compound Average Growth	2.80%	2.85%	2.89%	2.13%	2.89%	
	First Year 2025 Accrual	<b>17,673</b>	<b>18,261</b>	<b>14,492</b>	<b>1,144</b>	<b>(16,224)</b>	
0	Reserve @ 12/31/2024	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4-yr Avg</b>
1	2025	17,673	18,261	14,492	1,144	(16,224)	
2	2026	18,167	18,781	14,911	1,168	(16,693)	
3	2027	18,676	19,316	15,343	1,193	(17,176)	
4	2028	19,198	19,866	15,787	1,219	(17,674)	<b>18,429</b>
5	2029	19,736	20,432	16,244	1,245	(18,185)	
6	2030	20,288	21,014	16,714	1,271	(18,711)	
7	2031	20,856	21,613	17,197	1,299	(19,253)	
8	2032	21,440	22,229	17,695	1,326	(19,810)	<b>20,580</b>
9	2033	22,040	22,862	18,207	1,355	(20,383)	
10	2034	22,658	23,513	18,734	1,383	(20,973)	
11	2035	23,292	24,183	19,276	1,413	(21,580)	
12	2036	23,945	24,872	19,834	1,443	(22,205)	<b>22,984</b>
13	2037	24,615	25,581	20,408	1,474	(22,848)	
14	2038	25,305	26,309	20,999	1,505	(23,509)	
15	2039	26,014	27,059	21,607	1,538	(24,189)	
16	2040	26,743	27,830	22,232	1,570	(24,889)	<b>25,669</b>
17	2041	27,492	28,623	22,876	1,604	(25,610)	
18	2042	28,263	29,438	23,538	1,638	(26,351)	
19	2043	29,055	30,277	24,219	1,673	(27,113)	
20	2044	29,869	31,139	24,920	1,709	(27,898)	<b>28,670</b>
21	2045	30,707	32,026	25,641	1,745	(28,706)	
22	2046	31,568	32,939	26,383	1,782	(29,536)	
23	2047	32,453	33,877	27,147	1,820	(30,391)	
24	2048	33,363	34,842	27,932	1,859	(31,271)	<b>32,023</b>
25	2049	34,299	35,835	28,741	1,899	(32,176)	
26	2050	35,261	36,856	29,572	1,939	(33,107)	
27	2051	36,250	37,906	30,428	1,981	(34,065)	
28	2052	37,266	38,985	31,309	2,023	(35,051)	<b>35,769</b>
29	2053	38,312	40,096	32,215	2,066	(36,065)	
30	2054	39,387	41,238	33,147	2,110	(37,109)	
31	2055	0	0	0	0	0	
32	2056	0	0	0	0	0	<b>19,425</b>
33	2057	0	0	0	0	0	
34	2058	0	0	0	0	0	
35	2059	0	0	0	0	0	
36	2060	0	0	0	0	0	<b>0</b>
37	2061	0	0	0	0	0	
38	2062	0	0	0	0	0	
39	2063	0	0	0	0	0	
40	2064	0	0	0	0	0	<b>0</b>
<b>Equals: Amount To Accrue</b>		<b>814,191</b>	<b>847,799</b>	<b>677,747</b>	<b>47,397</b>	<b>(758,753)</b>	

**TAMPA ELECTRIC COMPANY**  
**2023 DEPRECIATION AND**  
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**TAMPA ELECTRIC COMPANY**  
**PROJECTED FUTURE DOLLAR DISMANTLEMENT COST BY PLANT**

PLANT	Initial Cost Estimates Are in ____ Dollars	Capital Recovery Year	Dismantlement Component Costs	Cost Estimate Per Study	Inflation Compound Multiplier	Cost Estimate in 2025 Dollars	Start Year of Expenditure	Inflation Compound Multiplier	Future Dollar Cost
Tampa International Solar	2023	2045	Labor	421,015	1.055	443,965	2046	1.699	754,474
			Materials & Eq	438,610	1.014	444,665		1.732	770,141
			Disposal	78,660	1.042	81,939		1.518	124,381
			Salvage	(296,100)	1.014	(300,188)		1.732	(519,913)
				642,185		670,381			1,129,084

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**TAMPA ELECTRIC COMPANY  
COMPUTATION OF ANNUAL ACCRUAL**

Tampa International Solar		<u>Total</u>	<u>Labor</u>	<u>Mat &amp; Eq</u>	<u>Disposal</u>	<u>Salvage</u>	
	Year of Study	2025					
	Capital Recovery Year	2045					
	Cost @ Study Year 2025	670,381	443,965	444,665	81,939	(300,188)	
	Total Future Exp	1,129,084	754,474	770,141	124,381	(519,913)	
	Amount To Accrue	1,018,663	685,162	702,488	112,837	(481,825)	
	PV of Amount to Accrue	604,920	403,179	405,603	74,334	(278,196)	
	Capital Recovery Years	20					
	Compound Average Growth	2.64%	2.69%	2.78%	2.11%	2.78%	
	First Year 2025 Accrual	<b>39,309</b>	<b>26,321</b>	<b>26,722</b>	<b>4,594</b>	<b>(18,328)</b>	
0	Reserve @ 12/31/2024	<b>110,421</b>	<b>69,312</b>	<b>67,653</b>	<b>11,544</b>	<b>(38,088)</b>	<b>4-yr Avg</b>
1	2025	39,309	26,321	26,722	4,594	(18,328)	
2	2026	40,347	27,029	27,466	4,691	(18,839)	
3	2027	41,412	27,755	28,231	4,790	(19,363)	
4	2028	42,506	28,501	29,017	4,891	(19,902)	<b>40,894</b>
5	2029	43,629	29,266	29,825	4,994	(20,456)	
6	2030	44,781	30,053	30,655	5,099	(21,026)	
7	2031	45,964	30,860	31,509	5,207	(21,611)	
8	2032	47,179	31,689	32,386	5,316	(22,213)	<b>45,388</b>
9	2033	48,426	32,541	33,288	5,429	(22,832)	
10	2034	49,706	33,415	34,215	5,543	(23,467)	
11	2035	51,020	34,313	35,167	5,660	(24,121)	
12	2036	52,368	35,235	36,147	5,779	(24,792)	<b>50,380</b>
13	2037	53,753	36,181	37,153	5,901	(25,483)	
14	2038	55,175	37,154	38,188	6,026	(26,192)	
15	2039	56,634	38,152	39,251	6,153	(26,921)	
16	2040	58,132	39,177	40,344	6,282	(27,671)	<b>55,923</b>
17	2041	59,670	40,230	41,467	6,415	(28,441)	
18	2042	61,249	41,310	42,622	6,550	(29,233)	
19	2043	62,870	42,420	43,808	6,688	(30,047)	
20	2044	64,534	43,560	45,028	6,829	(30,884)	<b>62,081</b>
21	2045	0	0	0	0	0	
22	2046	0	0	0	0	0	
23	2047	0	0	0	0	0	
24	2048	0	0	0	0	0	<b>0</b>
25	2049	0	0	0	0	0	
26	2050	0	0	0	0	0	
27	2051	0	0	0	0	0	
28	2052	0	0	0	0	0	<b>0</b>
Equals: Amount To Accrue		<b>1,018,663</b>	<b>685,162</b>	<b>702,488</b>	<b>112,837</b>	<b>(481,825)</b>	

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**TAMPA ELECTRIC COMPANY  
 PROJECTED FUTURE DOLLAR DISMANTLEMENT COST BY PLANT**

PLANT	Intitial Cost Estimates Are in ____ Dollars	Capital Recovery Year	Dismantlement Component Costs	Cost Estimate Per Study	Inflation Compound Multiplier	Cost Estimate in 2025 Dollars	Start Year of Expenditure	Inflation Compound Multiplier	Future Dollar Cost
Big Bend Solar	2023	2047	Labor	1,872,775	1.055	1,974,863	2048	1.802	3,558,280
			Materials & Eq	1,941,545	1.014	1,968,348		1.840	3,620,854
			Disposal	1,155,175	1.042	1,203,323		1.584	1,906,626
			Salvage	(969,700)	1.014	(983,086)		1.840	(1,808,427)
				3,999,795		4,163,448			7,277,333



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Big Bend Solar		<u>Total</u>	<u>Labor</u>	<u>Mat &amp; Eq</u>	<u>Disposal</u>	<u>Salvage</u>	
	Year of Study	2025					
	Capital Recovery Year	2047					
	Cost @ Study Year 2025	4,163,448	1,974,863	1,968,348	1,203,323	(983,086)	
	Total Future Exp	7,277,333	3,558,280	3,620,854	1,906,626	(1,808,427)	
	Amount To Accrue	6,638,324	3,274,288	3,344,134	1,728,519	(1,708,617)	
	PV of Amount to Accrue	3,797,252	1,817,246	1,817,919	1,090,915	(928,828)	
	Capital Recovery Years	22					
	Compound Average Growth	2.57%	2.71%	2.81%	2.11%	2.81%	
	First Year 2025 Accrual	<b>228,017</b>	<b>110,767</b>	<b>111,901</b>	<b>62,522</b>	<b>(57,174)</b>	
0	Reserve @ 12/31/2024	<b>639,009</b>	<b>283,992</b>	<b>276,720</b>	<b>178,107</b>	<b>(99,810)</b>	<b>4-vr Avg</b>
1	2025	228,017	110,767	111,901	62,522	(57,174)	
2	2026	233,881	113,772	115,045	63,844	(58,780)	
3	2027	239,897	116,858	118,277	65,194	(60,431)	
4	2028	246,070	120,027	121,599	66,572	(62,129)	<b>236,966</b>
5	2029	252,404	123,283	125,015	67,979	(63,874)	
6	2030	258,902	126,627	128,527	69,416	(65,668)	
7	2031	265,570	130,062	132,138	70,884	(67,513)	
8	2032	272,412	133,589	135,850	72,382	(69,410)	<b>262,322</b>
9	2033	279,432	137,213	139,667	73,913	(71,360)	
10	2034	286,636	140,935	143,590	75,475	(73,364)	
11	2035	294,027	144,757	147,624	77,071	(75,425)	
12	2036	301,611	148,684	151,771	78,700	(77,544)	<b>290,426</b>
13	2037	309,393	152,717	156,035	80,364	(79,723)	
14	2038	317,378	156,859	160,418	82,063	(81,962)	
15	2039	325,571	161,114	164,925	83,798	(84,265)	
16	2040	333,979	165,484	169,558	85,569	(86,632)	<b>321,580</b>
17	2041	342,606	169,972	174,321	87,378	(89,066)	
18	2042	351,459	174,583	179,218	89,226	(91,568)	
19	2043	360,543	179,318	184,253	91,112	(94,140)	
20	2044	369,864	184,182	189,429	93,038	(96,785)	<b>356,118</b>
21	2045	379,429	189,177	194,751	95,005	(99,504)	
22	2046	389,245	194,309	200,222	97,013	(102,299)	
23	2047	0	0	0	0	0	
24	2048	0	0	0	0	0	<b>192,168</b>
25	2049	0	0	0	0	0	
26	2050	0	0	0	0	0	
27	2051	0	0	0	0	0	
28	2052	0	0	0	0	0	<b>0</b>
Equals: Amount To Accrue		<b>6,638,324</b>	<b>3,274,288</b>	<b>3,344,134</b>	<b>1,728,519</b>	<b>(1,708,617)</b>	

TAMPA ELECTRIC COMPANY  
 PROJECTED FUTURE DOLLAR DISMANTLEMENT COST BY PLANT

PLANT	Initial Cost Estimates Are in ____ Dollars	Capital Recovery Year	Dismantlement Component Costs	Cost Estimate Per Study	Inflation Compound Multiplier	Cost Estimate in 2025 Dollars	Start Year of Expenditure	Inflation Compound Multiplier	Future Dollar Cost
Legoland Solar	2023	2046	Labor	76,590	1.055	80,765	2047	1.749	141,278
			Materials & Eq	79,695	1.014	80,795		1.785	144,199
			Disposal	41,630	1.042	43,365		1.551	67,249
			Salvage	(31,100)	1.014	(31,529)		1.785	(56,272)
				166,815		173,396			296,454

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Legoland Solar	Year of Study	Total	Labor	Mat & Eq	Disposal	Salvage	
	2025						
	Capital Recovery Year 2046						
	Cost @ Study Year 2025	173,396	80,765	80,795	43,365	(31,529)	
	Total Future Exp	296,454	141,278	144,199	67,249	(56,272)	
	Amount To Accrue	271,971	129,371	132,592	62,953	(52,945)	
	PV of Amount to Accrue	159,180	73,958	74,292	40,595	(29,665)	
	Capital Recovery Years	21					
	Compound Average Growth	2.59%	2.70%	2.80%	2.11%	2.80%	
	First Year 2025 Accrual	<b>9,911</b>	<b>4,660</b>	<b>4,726</b>	<b>2,413</b>	<b>(1,887)</b>	
0	Reserve @ 12/31/2024	<b>24,483</b>	<b>11,907</b>	<b>11,607</b>	<b>4,296</b>	<b>(3,327)</b>	<b>4-vr Avg</b>
1	2025	9,911	4,660	4,726	2,413	(1,887)	
2	2026	10,167	4,785	4,858	2,464	(1,940)	
3	2027	10,430	4,914	4,994	2,516	(1,994)	
4	2028	10,700	5,047	5,133	2,569	(2,050)	<b>10,302</b>
5	2029	10,977	5,183	5,277	2,624	(2,107)	
6	2030	11,260	5,323	5,424	2,679	(2,166)	
7	2031	11,552	5,467	5,576	2,735	(2,227)	
8	2032	11,851	5,614	5,732	2,793	(2,289)	<b>11,410</b>
9	2033	12,158	5,766	5,892	2,852	(2,353)	
10	2034	12,472	5,921	6,057	2,912	(2,419)	
11	2035	12,795	6,081	6,227	2,974	(2,486)	
12	2036	13,127	6,245	6,401	3,037	(2,556)	<b>12,638</b>
13	2037	13,467	6,414	6,580	3,101	(2,627)	
14	2038	13,816	6,587	6,764	3,166	(2,701)	
15	2039	14,174	6,765	6,953	3,233	(2,776)	
16	2040	14,542	6,947	7,148	3,301	(2,854)	<b>14,000</b>
17	2041	14,919	7,135	7,347	3,371	(2,934)	
18	2042	15,306	7,327	7,553	3,442	(3,016)	
19	2043	15,704	7,525	7,764	3,515	(3,100)	
20	2044	16,111	7,728	7,981	3,589	(3,187)	<b>15,510</b>
21	2045	16,530	7,936	8,205	3,665	(3,276)	
22	2046	0	0	0	0	0	
23	2047	0	0	0	0	0	
24	2048	0	0	0	0	0	<b>4,132</b>
25	2049	0	0	0	0	0	
26	2050	0	0	0	0	0	
27	2051	0	0	0	0	0	
28	2052	0	0	0	0	0	<b>0</b>
Equals: Amount To Accrue		<b>271,971</b>	<b>129,371</b>	<b>132,592</b>	<b>62,953</b>	<b>(52,945)</b>	

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PLANT	Initial Cost Estimates Are in _____ Dollars	Capital Recovery Year	Dismantlement Component Costs	Cost Estimate Per Study	Inflation Compound Multiplier	Cost Estimate in 2025 Dollars	Start Year of Expenditure	Inflation Compound Multiplier	Future Dollar Cost
Balm Solar	2023	2048	Labor	9,050,040	1.055	9,543,372	2049	1.858	17,728,303
			Materials & Eq	9,426,895	1.014	9,557,031		1.896	18,121,535
			Disposal	2,351,980	1.042	2,450,012		1.619	3,966,567
			Salvage	(7,390,700)	1.014	(7,492,727)		1.896	(14,207,311)
				13,438,215		14,057,689			25,609,094

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Balm Solar	Year of Study	Total	Labor	Mat & Eq	Disposal	Salvage	
	2025						
	Capital Recovery Year	2048					
	Cost @ Study Year 2025	14,057,689	9,543,372	9,557,031	2,450,012	(7,492,727)	
	Total Future Exp	25,609,094	17,728,303	18,121,535	3,966,567	(14,207,311)	
	Amount To Accrue	23,433,128	16,372,942	16,802,351	3,577,200	(13,319,365)	
	PV of Amount to Accrue	12,860,153	8,813,764	8,861,313	2,209,513	(7,024,437)	
	Capital Recovery Years	23					
	Compound Average Growth	2.64%	2.73%	2.82%	2.12%	2.82%	
	First Year 2025 Accrual	<b>752,998</b>	<b>521,024</b>	<b>528,906</b>	<b>122,337</b>	<b>(419,268)</b>	
0	Reserve @ 12/31/2024	<b>2,175,966</b>	<b>1,355,361</b>	<b>1,319,184</b>	<b>389,367</b>	<b>(887,946)</b>	<b>4-yr Avg</b>
1	2025	752,998	521,024	528,906	122,337	(419,268)	
2	2026	772,901	535,244	543,825	124,926	(431,095)	
3	2027	793,334	549,852	559,166	127,571	(443,256)	
4	2028	814,311	564,859	574,940	130,271	(455,760)	<b>783,386</b>
5	2029	835,847	580,276	591,158	133,029	(468,616)	
6	2030	857,957	596,113	607,834	135,845	(481,835)	
7	2031	880,657	612,382	624,981	138,721	(495,427)	
8	2032	903,961	629,096	642,611	141,658	(509,403)	<b>869,606</b>
9	2033	927,887	646,266	660,738	144,656	(523,773)	
10	2034	952,452	663,904	679,377	147,719	(538,548)	
11	2035	977,671	682,023	698,541	150,846	(553,740)	
12	2036	1,003,563	700,638	718,246	154,039	(569,360)	<b>965,393</b>
13	2037	1,030,146	719,760	738,507	157,300	(585,421)	
14	2038	1,057,438	739,404	759,340	160,630	(601,935)	
15	2039	1,085,459	759,584	780,760	164,030	(618,915)	
16	2040	1,114,228	780,315	802,785	167,503	(636,374)	<b>1,071,818</b>
17	2041	1,143,765	801,612	825,430	171,048	(654,326)	
18	2042	1,174,091	823,490	848,715	174,669	(672,783)	
19	2043	1,205,226	845,965	872,656	178,367	(691,762)	
20	2044	1,237,194	869,054	897,273	182,143	(711,276)	<b>1,190,069</b>
21	2045	1,270,015	892,772	922,584	185,999	(731,340)	
22	2046	1,303,713	917,138	948,609	189,936	(751,971)	
23	2047	1,338,312	942,170	975,369	193,957	(773,183)	
24	2048	0	0	0	0	0	<b>978,010</b>
25	2049	0	0	0	0	0	
26	2050	0	0	0	0	0	
27	2051	0	0	0	0	0	
28	2052	0	0	0	0	0	<b>0</b>
29	2053	0	0	0	0	0	
30	2054	0	0	0	0	0	
31	2055	0	0	0	0	0	
32	2056	0	0	0	0	0	<b>0</b>
<b>Equals: Amount To Accrue</b>		<b>23,433,128</b>	<b>16,372,942</b>	<b>16,802,351</b>	<b>3,577,200</b>	<b>(13,319,365)</b>	

TAMPA ELECTRIC COMPANY  
 PROJECTED FUTURE DOLLAR DISMANTLEMENT COST BY PLANT

PLANT	Intitial Cost Estimates Are in ___ Dollars	Capital Recovery Year	Dismantlement Component Costs	Cost Estimate Per Study	Inflation Compound Multiplier	Cost Estimate in 2025 Dollars	Start Year of Expenditure	Inflation Compound Multiplier	Future Dollar Cost
Bonnie Mine Solar	2023	2049	Labor	2,927,785	1.055	3,087,383	2050	1.917	5,918,349
			Materials & Eq	3,049,685	1.014	3,091,785		1.955	6,043,842
			Disposal	2,377,280	1.042	2,476,367		1.655	4,097,162
			Salvage	(2,211,400)	1.014	(2,241,928)		1.955	(4,382,535)
						6,143,350			6,413,607

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Bonnie Mine Solar		<u>Total</u>	<u>Labor</u>	<u>Mat &amp; Eq</u>	<u>Disposal</u>	<u>Salvage</u>	
	Year of Study	2025					
	Capital Recovery Year	2049					
	Cost @ Study Year 2025	6,413,607	3,087,383	3,091,785	2,476,367	(2,241,928)	
	Total Future Exp	11,676,817	5,918,349	6,043,842	4,097,162	(4,382,535)	
	Amount To Accrue	10,808,545	5,466,024	5,604,108	3,842,648	(4,104,234)	
	PV of Amount to Accrue	5,941,233	2,851,422	2,866,835	2,322,536	(2,099,560)	
	Capital Recovery Years	24					
	Compound Average Growth	2.53%	2.75%	2.83%	2.12%	2.83%	
	First Year 2025 Accrual	<b>332,803</b>	<b>163,840</b>	<b>166,235</b>	<b>124,472</b>	<b>(121,744)</b>	
0	Reserve @ 12/31/2024	<b>868,272</b>	<b>452,325</b>	<b>439,734</b>	<b>254,514</b>	<b>(278,301)</b>	<u>4-yr Avg</u>
1	2025	332,803	163,840	166,235	124,472	(121,744)	
2	2026	341,205	168,343	170,943	127,111	(125,192)	
3	2027	349,822	172,970	175,785	129,806	(128,738)	
4	2028	358,661	177,724	180,763	132,558	(132,384)	<b>345,623</b>
5	2029	367,726	182,609	185,883	135,368	(136,134)	
6	2030	377,024	187,628	191,148	138,238	(139,989)	
7	2031	386,561	192,785	196,561	141,169	(143,954)	
8	2032	396,342	198,084	202,128	144,161	(148,031)	<b>381,913</b>
9	2033	406,375	203,528	207,853	147,218	(152,224)	
10	2034	416,666	209,122	213,740	150,339	(156,535)	
11	2035	427,221	214,869	219,794	153,526	(160,969)	
12	2036	438,048	220,775	226,019	156,781	(165,528)	<b>422,077</b>
13	2037	449,153	226,843	232,420	160,105	(170,216)	
14	2038	460,544	233,078	239,003	163,499	(175,037)	
15	2039	472,228	239,484	245,772	166,966	(179,994)	
16	2040	484,213	246,066	252,733	170,506	(185,092)	<b>466,534</b>
17	2041	496,506	252,829	259,891	174,120	(190,334)	
18	2042	509,117	259,778	267,252	177,812	(195,725)	
19	2043	522,052	266,918	274,821	181,582	(201,268)	
20	2044	535,321	274,254	282,605	185,431	(206,969)	<b>515,749</b>
21	2045	548,933	281,792	290,609	189,363	(212,831)	
22	2046	562,895	289,537	298,839	193,377	(218,859)	
23	2047	577,218	297,495	307,303	197,477	(225,057)	
24	2048	591,911	305,672	316,007	201,664	(231,431)	<b>570,239</b>
25	2049	0	0	0	0	0	
26	2050	0	0	0	0	0	
27	2051	0	0	0	0	0	
28	2052	0	0	0	0	0	<b>0</b>
29	2053	0	0	0	0	0	
30	2054	0	0	0	0	0	
31	2055	0	0	0	0	0	
32	2056	0	0	0	0	0	<b>0</b>
Equals: Amount To Accrue		<b>10,808,545</b>	<b>5,466,024</b>	<b>5,604,108</b>	<b>3,842,648</b>	<b>(4,104,234)</b>	

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<b>PLANT</b>	<b>Intitial Cost Estimates Are in _____ Dollars</b>	<b>Capital Recovery Year</b>	<b>Dismantlement Component Costs</b>	<b>Cost Estimate Per Study</b>	<b>Inflation Compound Multiplier</b>	<b>Cost Estimate in 2025 Dollars</b>	<b>Start Year of Expenditure</b>	<b>Inflation Compound Multiplier</b>	<b>Future Dollar Cost</b>
<b>Grange Hall Solar</b>	<b>2023</b>	<b>2049</b>	<b>Labor</b>	5,068,625	1.055	<b>5,344,924</b>	<b>2050</b>	1.917	<b>10,245,933</b>
			<b>Materials &amp; Eq</b>	5,279,765	1.014	<b>5,352,651</b>		1.955	<b>10,463,397</b>
			<b>Disposal</b>	2,400,625	1.042	<b>2,500,685</b>		1.655	<b>4,137,396</b>
			<b>Salvage</b>	(3,628,000)	1.014	<b>(3,678,084)</b>		1.955	<b>(7,189,942)</b>
				<b>9,121,015</b>		<b>9,520,176</b>			<b>17,656,784</b>



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Grange Hall Solar		<u>Total</u>	<u>Labor</u>	<u>Mat &amp; Eq</u>	<u>Disposal</u>	<u>Salvage</u>	
	Year of Study	2025					
	Capital Recovery Year	2049					
	Cost @ Study Year 2025	9,520,176	5,344,924	5,352,651	2,500,685	(3,678,084)	
	Total Future Exp	17,656,784	10,245,933	10,463,397	4,137,396	(7,189,942)	
	Amount To Accrue	16,361,174	9,509,835	9,747,846	3,873,060	(6,769,567)	
	PV of Amount to Accrue	8,825,413	4,960,929	4,986,604	2,340,917	(3,463,037)	
	Capital Recovery Years	24					
	Compound Average Growth	2.61%	2.75%	2.83%	2.12%	2.83%	
	First Year 2025 Accrual	<b>498,852</b>	<b>285,051</b>	<b>289,151</b>	<b>125,457</b>	<b>(200,806)</b>	
0	Reserve @ 12/31/2024	<b>1,295,610</b>	<b>736,098</b>	<b>715,551</b>	<b>264,336</b>	<b>(420,375)</b>	<u>4-yr Avg</u>
1	2025	498,852	285,051	289,151	125,457	(200,806)	
2	2026	511,849	292,885	297,340	128,117	(206,493)	
3	2027	525,188	300,935	305,762	130,833	(212,342)	
4	2028	538,879	309,206	314,422	133,607	(218,356)	<b>518,692</b>
5	2029	552,931	317,705	323,327	136,439	(224,540)	
6	2030	567,353	326,437	332,484	139,332	(230,900)	
7	2031	582,156	335,409	341,901	142,286	(237,439)	
8	2032	597,350	344,627	351,584	145,302	(244,164)	<b>574,948</b>
9	2033	612,945	354,099	361,542	148,383	(251,079)	
10	2034	628,952	363,832	371,782	151,529	(258,191)	
11	2035	645,382	373,832	382,312	154,741	(265,503)	
12	2036	662,245	384,106	393,140	158,022	(273,023)	<b>637,381</b>
13	2037	679,554	394,664	404,274	161,372	(280,756)	
14	2038	697,321	405,511	415,724	164,793	(288,707)	
15	2039	715,558	416,656	427,499	168,287	(296,884)	
16	2040	734,277	428,108	439,607	171,855	(305,293)	<b>706,678</b>
17	2041	753,491	439,874	452,057	175,498	(313,939)	
18	2042	773,213	451,964	464,861	179,219	(322,831)	
19	2043	793,458	464,386	478,027	183,019	(331,974)	
20	2044	814,238	477,150	491,566	186,899	(341,377)	<b>783,600</b>
21	2045	835,568	490,264	505,488	190,861	(351,045)	
22	2046	857,464	503,739	519,805	194,908	(360,988)	
23	2047	879,939	517,584	534,527	199,040	(371,212)	
24	2048	903,010	531,810	549,666	203,260	(381,725)	<b>868,996</b>
25	2049	0	0	0	0	0	
26	2050	0	0	0	0	0	
27	2051	0	0	0	0	0	
28	2052	0	0	0	0	0	<b>0</b>
29	2053	0	0	0	0	0	
30	2054	0	0	0	0	0	
31	2055	0	0	0	0	0	
32	2056	0	0	0	0	0	<b>0</b>
<b>Equals: Amount To Accrue</b>		<b>16,361,174</b>	<b>9,509,835</b>	<b>9,747,846</b>	<b>3,873,060</b>	<b>(6,769,567)</b>	

**TAMPA ELECTRIC COMPANY**  
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**TAMPA ELECTRIC COMPANY**  
**PROJECTED FUTURE DOLLAR DISMANTLEMENT COST BY PLANT**

PLANT	Intitial Cost Estimates Are in ____ Dollars	Capital Recovery Year	Dismantlement Component Costs	Cost Estimate Per Study	Inflation Compound Multiplier	Cost Estimate in 2025 Dollars	Start Year of Expenditure	Inflation Compound Multiplier	Future Dollar Cost
Lake Hancock Solar	2023	2049	Labor	3,942,430	1.055	4,157,338	2050	1.917	7,969,395
			Materials & Eq	4,106,765	1.014	4,163,458		1.955	8,138,755
			Disposal	2,025,955	1.042	2,110,398		1.655	3,491,665
			Salvage	(2,889,500)	1.014	(2,929,389)		1.955	(5,726,388)
				<b>7,185,650</b>		<b>7,501,806</b>			<b>13,873,426</b>

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Lake Hancock Solar		<u>Total</u>	<u>Labor</u>	<u>Mat &amp; Eq</u>	<u>Disposal</u>	<u>Salvage</u>	
Year of Study	2025						
Capital Recovery Year	2049						
Cost @ Study Year 2025	7,501,806	4,157,338	4,163,458	2,110,398	(2,929,389)		
Total Future Exp	13,873,426	7,969,395	8,138,755	3,491,665	(5,726,388)		
Amount To Accrue	12,860,530	7,397,769	7,583,059	3,272,335	(5,392,632)		
PV of Amount to Accrue	6,957,509	3,859,142	3,879,186	1,977,833	(2,758,653)		
Capital Recovery Years	24						
Compound Average Growth	2.59%	2.75%	2.83%	2.12%	2.83%		
First Year 2025 Accrual	<b>392,716</b>	<b>221,743</b>	<b>224,937</b>	<b>105,998</b>	<b>(159,962)</b>		
0	Reserve @ 12/31/2024	<b>1,012,896</b>	<b>571,626</b>	<b>555,696</b>	<b>219,330</b>	<b>(333,756)</b>	<u>4-yr Avg</u>
1	2025	392,716	221,743	224,937	105,998	(159,962)	
2	2026	402,898	227,837	231,307	108,245	(164,492)	
3	2027	413,347	234,100	237,859	110,540	(169,151)	
4	2028	424,071	240,534	244,595	112,884	(173,942)	<b>408,258</b>
5	2029	435,076	247,145	251,523	115,277	(178,868)	
6	2030	446,371	253,937	258,647	117,721	(183,934)	
7	2031	457,962	260,917	265,972	120,217	(189,144)	
8	2032	469,858	268,088	273,505	122,766	(194,501)	<b>452,317</b>
9	2033	482,066	275,457	281,251	125,368	(200,010)	
10	2034	494,596	283,027	289,217	128,026	(205,674)	
11	2035	507,456	290,806	297,408	130,740	(211,500)	
12	2036	520,653	298,799	305,832	133,512	(217,490)	<b>501,193</b>
13	2037	534,198	307,012	314,494	136,343	(223,650)	
14	2038	548,100	315,450	323,401	139,233	(229,984)	
15	2039	562,368	324,120	332,560	142,185	(236,498)	
16	2040	577,011	333,028	341,979	145,200	(243,196)	<b>555,419</b>
17	2041	592,041	342,181	351,665	148,278	(250,084)	
18	2042	607,466	351,586	361,625	151,422	(257,167)	
19	2043	623,298	361,249	371,867	154,632	(264,450)	
20	2044	639,548	371,178	382,399	157,910	(271,940)	<b>615,588</b>
21	2045	656,226	381,380	393,230	161,258	(279,642)	
22	2046	673,344	391,862	404,367	164,677	(287,563)	
23	2047	690,914	402,633	415,820	168,168	(295,707)	
24	2048	708,947	413,699	427,597	171,734	(304,082)	<b>682,358</b>
25	2049	0	0	0	0	0	
26	2050	0	0	0	0	0	
27	2051	0	0	0	0	0	
28	2052	0	0	0	0	0	<b>0</b>
29	2053	0	0	0	0	0	
30	2054	0	0	0	0	0	
31	2055	0	0	0	0	0	
32	2056	0	0	0	0	0	<b>0</b>
Equals: Amount To Accrue		<b>12,860,530</b>	<b>7,397,769</b>	<b>7,583,059</b>	<b>3,272,335</b>	<b>(5,392,632)</b>	

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TAMPA ELECTRIC COMPANY  
 PROJECTED FUTURE DOLLAR DISMANTLEMENT COST BY PLANT

PLANT	Intital Cost Estimates Are in ____ Dollars	Capital Recovery Year	Dismantlement Component Costs	Cost Estimate Per Study	Inflation Compound Multiplier	Cost Estimate in 2025 Dollars	Start Year of Expenditure	Inflation Compound Multiplier	Future Dollar Cost
Lithia Solar	2023	2049	Labor	5,716,765	1.055	6,028,395	2050	1.917	11,556,111
			Materials & Eq	5,954,700	1.014	6,036,903		1.955	11,800,978
			Disposal	3,895,510	1.042	4,057,877		1.655	6,713,780
			Salvage	(4,272,200)	1.014	(4,331,177)		1.955	(8,466,613)
				11,294,775		11,791,999			21,604,256

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COMPUTATION OF ANNUAL ACCRUAL**

Lithia Solar		<u>Total</u>	<u>Labor</u>	<u>Mat &amp; Eq</u>	<u>Disposal</u>	<u>Salvage</u>	
	Year of Study	2025					
	Capital Recovery Year	2049					
	Cost @ Study Year 2025	11,791,999	6,028,395	6,036,903	4,057,877	(4,331,177)	
	Total Future Exp	21,604,256	11,556,111	11,800,978	6,713,780	(8,466,613)	
	Amount To Accrue	20,030,522	10,725,087	10,993,147	6,288,203	(7,975,915)	
	PV of Amount to Accrue	10,939,029	5,594,881	5,623,650	3,800,654	(4,080,155)	
	Capital Recovery Years	24					
	Compound Average Growth	2.55%	2.75%	2.83%	2.12%	2.83%	
	First Year 2025 Accrual	<b>614,666</b>	<b>321,477</b>	<b>326,090</b>	<b>203,689</b>	<b>(236,590)</b>	
0	Reserve @ 12/31/2024	<b>1,573,734</b>	<b>831,024</b>	<b>807,831</b>	<b>425,577</b>	<b>(490,698)</b>	<u>4-yr Avg</u>
1	2025	614,666	321,477	326,090	203,689	(236,590)	
2	2026	630,355	330,313	335,326	208,007	(243,291)	
3	2027	646,450	339,391	344,823	212,417	(250,181)	
4	2028	662,962	348,719	354,589	216,920	(257,267)	<b>638,608</b>
5	2029	679,902	358,304	364,632	221,519	(264,553)	
6	2030	697,281	368,152	374,959	226,216	(272,046)	
7	2031	715,110	378,270	385,579	231,012	(279,751)	
8	2032	733,402	388,667	396,500	235,909	(287,675)	<b>706,424</b>
9	2033	752,168	399,349	407,730	240,911	(295,822)	
10	2034	771,421	410,326	419,278	246,018	(304,201)	
11	2035	791,174	421,603	431,153	251,234	(312,816)	
12	2036	811,439	433,191	443,364	256,561	(321,676)	<b>781,550</b>
13	2037	832,231	445,097	455,921	262,000	(330,787)	
14	2038	853,563	457,331	468,834	267,554	(340,155)	
15	2039	875,450	469,900	482,112	273,227	(349,789)	
16	2040	897,905	482,815	495,767	279,019	(359,696)	<b>864,787</b>
17	2041	920,945	496,085	509,808	284,935	(369,884)	
18	2042	944,583	509,720	524,247	290,976	(380,360)	
19	2043	968,837	523,730	539,095	297,145	(391,133)	
20	2044	993,722	538,124	554,364	303,444	(402,210)	<b>957,022</b>
21	2045	1,019,255	552,915	570,065	309,878	(413,602)	
22	2046	1,045,453	568,111	586,210	316,447	(425,316)	
23	2047	1,072,333	583,726	602,813	323,156	(437,362)	
24	2048	1,099,914	599,769	619,886	330,008	(449,749)	<b>1,059,239</b>
25	2049	0	0	0	0	0	
26	2050	0	0	0	0	0	
27	2051	0	0	0	0	0	
28	2052	0	0	0	0	0	<b>0</b>
29	2053	0	0	0	0	0	
30	2054	0	0	0	0	0	
31	2055	0	0	0	0	0	
32	2056	0	0	0	0	0	<b>0</b>
Equals: Amount To Accrue		<b>20,030,522</b>	<b>10,725,087</b>	<b>10,993,147</b>	<b>6,288,203</b>	<b>(7,975,915)</b>	

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**TAMPA ELECTRIC COMPANY  
 PROJECTED FUTURE DOLLAR DISMANTLEMENT COST BY PLANT**

PLANT	Initial Cost Estimates Are in ____ Dollars	Capital Recovery Year	Dismantlement Component Costs	Cost Estimate Per Study	Inflation Compound Multiplier	Cost Estimate in 2025 Dollars	Start Year of Expenditure	Inflation Compound Multiplier	Future Dollar Cost
Little Manatee River Solar	2023	2050	Labor	6,061,650	1.055	6,392,080	2051	1.979	12,652,495
			Materials & Eq	6,314,190	1.014	6,401,356		2.016	12,904,266
			Disposal	3,916,670	1.042	4,079,919		1.691	6,898,846
			Salvage	(4,602,400)	1.014	(4,665,935)		2.016	(9,405,893)
				11,690,110		12,207,421			23,049,714

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COMPUTATION OF ANNUAL ACCRUAL**

Little Manatee River Solar		<u>Total</u>	<u>Labor</u>	<u>Mat &amp; Eq</u>	<u>Disposal</u>	<u>Salvage</u>	
Year of Study	2025						
Capital Recovery Year	2050						
Cost @ Study Year 2025	12,207,421	6,392,080	6,401,356	4,079,919	(4,665,935)		
Total Future Exp	23,049,714	12,652,495	12,904,266	6,898,846	(9,405,893)		
Amount To Accrue	21,440,394	11,789,875	12,066,729	6,473,521	(8,889,731)		
PV of Amount to Accrue	11,360,666	5,956,282	5,985,883	3,828,386	(4,409,885)		
Capital Recovery Years	25						
Compound Average Growth	2.58%	2.77%	2.84%	2.12%	2.84%		
First Year 2025 Accrual	<b>621,187</b>	<b>333,306</b>	<b>337,804</b>	<b>198,942</b>	<b>(248,865)</b>		
0	Reserve @ 12/31/2024	<b>1,609,320</b>	<b>862,620</b>	<b>837,537</b>	<b>425,325</b>	<b>(516,162)</b>	<b>4-yr Avg</b>
1	2025	621,187	333,306	337,804	198,942	(248,865)	
2	2026	637,169	342,534	347,411	203,167	(255,943)	
3	2027	653,568	352,018	357,291	207,480	(263,221)	
4	2028	670,396	361,765	367,452	211,886	(270,707)	<b>645,580</b>
5	2029	687,663	371,782	377,902	216,385	(278,406)	
6	2030	705,381	382,076	388,649	220,980	(286,323)	
7	2031	723,562	392,655	399,702	225,672	(294,466)	
8	2032	742,219	403,527	411,069	230,463	(302,840)	<b>714,706</b>
9	2033	761,363	414,699	422,759	235,357	(311,452)	
10	2034	781,008	426,182	434,782	240,354	(320,310)	
11	2035	801,167	437,982	447,146	245,458	(329,419)	
12	2036	821,854	450,109	459,863	250,670	(338,787)	<b>791,348</b>
13	2037	843,082	462,572	472,940	255,992	(348,422)	
14	2038	864,867	475,379	486,390	261,428	(358,331)	
15	2039	887,222	488,542	500,223	266,979	(368,521)	
16	2040	910,163	502,068	514,448	272,648	(379,001)	<b>876,334</b>
17	2041	933,706	515,970	529,079	278,437	(389,780)	
18	2042	957,866	530,256	544,125	284,349	(400,865)	
19	2043	982,659	544,938	559,599	290,387	(412,265)	
20	2044	1,008,104	560,026	575,514	296,553	(423,989)	<b>970,584</b>
21	2045	1,034,216	575,532	591,881	302,850	(436,047)	
22	2046	1,061,013	591,468	608,713	309,280	(448,448)	
23	2047	1,088,515	607,844	626,024	315,847	(461,201)	
24	2048	1,116,739	624,675	643,827	322,554	(474,317)	<b>1,075,121</b>
25	2049	1,145,705	641,971	662,137	329,403	(487,806)	
26	2050	0	0	0	0	0	
27	2051	0	0	0	0	0	
28	2052	0	0	0	0	0	<b>286,426</b>
29	2053	0	0	0	0	0	
30	2054	0	0	0	0	0	
31	2055	0	0	0	0	0	
32	2056	0	0	0	0	0	<b>0</b>
<b>Equals: Amount To Accrue</b>		<b>21,440,394</b>	<b>11,789,875</b>	<b>12,066,729</b>	<b>6,473,521</b>	<b>(8,889,731)</b>	

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**PROJECTED FUTURE DOLLAR DISMANTLEMENT COST BY PLANT**

PLANT	Intitial Cost Estimates Are in ___ Dollars	Capital Recovery Year	Dismantlement Component Costs	Cost Estimate Per Study	Inflation Compound Multiplier	Cost Estimate in 2025 Dollars	Start Year of Expenditure	Inflation Compound Multiplier	Future Dollar Cost
Payne Creek Solar	2023	2048	Labor	5,762,765	1.055	6,076,903	2049	1.858	11,288,795
			Materials & Eq	6,002,885	1.014	6,085,753		1.896	11,539,483
			Disposal	3,725,425	1.042	3,880,703		1.619	6,282,854
			Salvage	(4,240,600)	1.014	(4,299,140)		1.896	(8,151,802)
				11,250,475		11,744,219			20,959,330



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COMPUTATION OF ANNUAL ACCRUAL**

Payne Creek Solar		<u>Total</u>	<u>Labor</u>	<u>Mat &amp; Eq</u>	<u>Disposal</u>	<u>Salvage</u>	
	Year of Study	2025					
	Capital Recovery Year	2048					
	Cost @ Study Year 2025	11,744,219	6,076,903	6,085,753	3,880,703	(4,299,140)	
	Total Future Exp	20,959,330	11,288,795	11,539,483	6,282,854	(8,151,802)	
	Amount To Accrue	19,352,242	10,423,331	10,697,149	5,880,782	(7,649,020)	
	PV of Amount to Accrue	10,850,908	5,611,012	5,641,519	3,632,357	(4,033,981)	
	Capital Recovery Years	23					
	Compound Average Growth	2.55%	2.73%	2.82%	2.12%	2.82%	
	First Year 2025 Accrual	<b>628,760</b>	<b>331,694</b>	<b>336,726</b>	<b>201,117</b>	<b>(240,776)</b>	
0	Reserve @ 12/31/2024	<b>1,607,088</b>	<b>865,464</b>	<b>842,334</b>	<b>402,072</b>	<b>(502,782)</b>	<u>4-yr Avg</u>
1	2025	628,760	331,694	336,726	201,117	(240,776)	
2	2026	644,777	340,747	346,224	205,374	(247,568)	
3	2027	661,207	350,047	355,991	209,722	(254,552)	
4	2028	678,062	359,600	366,033	214,161	(261,733)	<b>653,202</b>
5	2029	695,352	369,415	376,358	218,695	(269,116)	
6	2030	713,089	379,497	386,975	223,325	(276,707)	
7	2031	731,285	389,854	397,891	228,052	(284,513)	
8	2032	749,951	400,495	409,115	232,880	(292,539)	<b>722,419</b>
9	2033	769,100	411,425	420,656	237,810	(300,791)	
10	2034	788,744	422,654	432,522	242,844	(309,276)	
11	2035	808,897	434,189	444,723	247,985	(318,001)	
12	2036	829,571	446,039	457,269	253,234	(326,971)	<b>799,078</b>
13	2037	850,781	458,213	470,168	258,595	(336,194)	
14	2038	872,541	470,719	483,431	264,069	(345,678)	
15	2039	894,864	483,566	497,068	269,659	(355,429)	
16	2040	917,765	496,764	511,090	275,368	(365,456)	<b>883,988</b>
17	2041	941,261	510,322	525,507	281,197	(375,765)	
18	2042	965,366	524,250	540,331	287,150	(386,365)	
19	2043	990,096	538,558	555,573	293,229	(397,264)	
20	2044	1,015,467	553,256	571,245	299,436	(408,470)	<b>978,047</b>
21	2045	1,041,498	568,356	587,359	305,775	(419,993)	
22	2046	1,068,204	583,868	603,928	312,248	(431,840)	
23	2047	1,095,604	599,803	620,964	318,858	(444,022)	
24	2048	0	0	0	0	0	<b>801,326</b>
25	2049	0	0	0	0	0	
26	2050	0	0	0	0	0	
27	2051	0	0	0	0	0	
28	2052	0	0	0	0	0	<b>0</b>
29	2053	0	0	0	0	0	
30	2054	0	0	0	0	0	
31	2055	0	0	0	0	0	<b>0</b>
Equals: Amount To Accrue		<b>19,352,242</b>	<b>10,423,331</b>	<b>10,697,149</b>	<b>5,880,782</b>	<b>(7,649,020)</b>	

**TAMPA ELECTRIC COMPANY  
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**TAMPA ELECTRIC COMPANY  
PROJECTED FUTURE DOLLAR DISMANTLEMENT COST BY PLANT**

PLANT	Intitial Cost Estimates Are in ___ Dollars	Capital Recovery Year	Dismantlement Component Costs	Cost Estimate Per Study	Inflation Compound Multiplier	Cost Estimate in 2025 Dollars	Start Year of Expenditure	Inflation Compound Multiplier	Future Dollar Cost
Peace Creek Solar	2023	2049	Labor	4,382,650	1.055	4,621,555	2050	1.917	8,859,274
			Materials & Eq	4,565,040	1.014	4,628,059		1.955	9,046,961
			Disposal	2,222,720	1.042	2,315,364		1.655	3,830,783
			Salvage	(3,300,700)	1.014	(3,346,265)		1.955	(6,541,301)
				7,869,710		8,218,714			15,195,716

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**TAMPA ELECTRIC COMPANY  
COMPUTATION OF ANNUAL ACCRUAL**

Peace Creek Solar		<u>Total</u>	<u>Labor</u>	<u>Mat &amp; Eq</u>	<u>Disposal</u>	<u>Salvage</u>	
	Year of Study	2025					
	Capital Recovery Year	2049					
	Cost @ Study Year 2025	8,218,714	4,621,555	4,628,059	2,315,364	(3,346,265)	
	Total Future Exp	15,195,716	8,859,274	9,046,961	3,830,783	(6,541,301)	
	Amount To Accrue	14,073,917	8,219,443	8,424,962	3,589,154	(6,159,641)	
	PV of Amount to Accrue	7,615,947	4,287,779	4,309,870	2,169,321	(3,151,024)	
	Capital Recovery Years	24					
	Compound Average Growth	2.59%	2.75%	2.83%	2.12%	2.83%	
	First Year 2025 Accrual	<b>429,829</b>	<b>246,372</b>	<b>249,910</b>	<b>116,261</b>	<b>(182,714)</b>	
0	Reserve @ 12/31/2024	<b>1,121,799</b>	<b>639,831</b>	<b>621,999</b>	<b>241,629</b>	<b>(381,660)</b>	<u>4-yr Avg</u>
1	2025	429,829	246,372	249,910	116,261	(182,714)	
2	2026	440,968	253,144	256,988	118,725	(187,889)	
3	2027	452,400	260,101	264,267	121,242	(193,210)	
4	2028	464,132	267,250	271,751	123,813	(198,682)	<b>446,832</b>
5	2029	476,172	274,595	279,448	126,438	(204,309)	
6	2030	488,528	282,142	287,363	129,118	(210,096)	
7	2031	501,208	289,897	295,501	131,856	(216,046)	
8	2032	514,222	297,865	303,871	134,651	(222,165)	<b>495,032</b>
9	2033	527,577	306,052	312,477	137,506	(228,458)	
10	2034	541,284	314,463	321,327	140,421	(234,928)	
11	2035	555,351	323,106	330,428	143,398	(241,582)	
12	2036	569,788	331,987	339,787	146,439	(248,424)	<b>548,500</b>
13	2037	584,605	341,112	349,410	149,543	(255,460)	
14	2038	599,811	350,487	359,306	152,714	(262,695)	
15	2039	615,418	360,120	369,483	155,951	(270,136)	
16	2040	631,436	370,018	379,947	159,258	(277,786)	<b>607,818</b>
17	2041	647,876	380,188	390,708	162,634	(285,654)	
18	2042	664,749	390,637	401,774	166,082	(293,744)	
19	2043	682,066	401,374	413,154	169,603	(302,064)	
20	2044	699,840	412,405	424,855	173,199	(310,619)	<b>673,633</b>
21	2045	718,082	423,740	436,888	176,871	(319,417)	
22	2046	736,806	435,387	449,262	180,621	(328,463)	
23	2047	756,023	447,353	461,986	184,450	(337,766)	
24	2048	775,747	459,649	475,071	188,360	(347,333)	<b>746,664</b>
25	2049	0	0	0	0	0	
26	2050	0	0	0	0	0	
27	2051	0	0	0	0	0	
28	2052	0	0	0	0	0	<b>0</b>
29	2053	0	0	0	0	0	
30	2054	0	0	0	0	0	
31	2055	0	0	0	0	0	
32	2056	0	0	0	0	0	<b>0</b>
Equals: Amount To Accrue		<b>14,073,917</b>	<b>8,219,443</b>	<b>8,424,962</b>	<b>3,589,154</b>	<b>(6,159,641)</b>	

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**TAMPA ELECTRIC COMPANY**  
**PROJECTED FUTURE DOLLAR DISMANTLEMENT COST BY PLANT**

PLANT	Intitial Cost Estimates Are in ____ Dollars	Capital Recovery Year	Dismantlement Component Costs	Cost Estimate Per Study	Inflation Compound Multiplier	Cost Estimate in 2025 Dollars	Start Year of Expenditure	Inflation Compound Multiplier	Future Dollar Cost
Wimauma Solar	2023	2050	Labor	6,130,190	1.055	6,464,357	2051	1.979	12,795,558
			Materials & Eq	6,343,285	1.014	6,430,853		2.016	12,963,727
			Disposal	5,252,740	1.042	5,471,678		1.691	9,252,207
			Salvage	(4,267,300)	1.014	(4,326,209)		2.016	(8,721,051)
				13,458,915		14,040,678			26,290,442

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Wimauma Solar		<u>Total</u>	<u>Labor</u>	<u>Mat &amp; Eq</u>	<u>Disposal</u>	<u>Salvage</u>	
	Year of Study	2025					
	Capital Recovery Year	2050					
	Cost @ Study Year 2025	14,040,678	6,464,357	6,430,853	5,471,678	(4,326,209)	
	Total Future Exp	26,290,442	12,795,558	12,963,727	9,252,207	(8,721,051)	
	Amount To Accrue	24,598,922	11,982,228	12,174,037	8,710,095	(8,267,439)	
	PV of Amount to Accrue	13,142,464	6,053,460	6,039,115	5,151,077	(4,101,188)	
	Capital Recovery Years	25					
	Compound Average Growth	2.54%	2.77%	2.84%	2.12%	2.84%	
	First Year 2025 Accrual	<b>715,784</b>	<b>338,744</b>	<b>340,808</b>	<b>267,676</b>	<b>(231,444)</b>	
0	Reserve @ 12/31/2024	<b>1,691,520</b>	<b>813,330</b>	<b>789,690</b>	<b>542,112</b>	<b>(453,612)</b>	<b>4-vr Avg</b>
1	2025	715,784	338,744	340,808	267,676	(231,444)	
2	2026	733,957	348,123	350,500	273,360	(238,026)	
3	2027	752,598	357,762	360,468	279,164	(244,795)	
4	2028	771,721	367,667	370,720	285,092	(251,757)	<b>743,515</b>
5	2029	791,338	377,847	381,262	291,145	(258,917)	
6	2030	811,461	388,309	392,105	297,327	(266,280)	
7	2031	832,104	399,061	403,256	303,640	(273,853)	
8	2032	853,281	410,110	414,724	310,088	(281,641)	<b>822,046</b>
9	2033	875,005	421,465	426,518	316,672	(289,650)	
10	2034	897,291	433,135	438,648	323,396	(297,888)	
11	2035	920,154	445,128	451,123	330,263	(306,359)	
12	2036	943,608	457,452	463,952	337,275	(315,072)	<b>909,015</b>
13	2037	967,669	470,118	477,146	344,437	(324,032)	
14	2038	992,354	483,135	490,716	351,750	(333,247)	
15	2039	1,017,678	496,512	504,671	359,219	(342,724)	
16	2040	1,043,659	510,260	519,023	366,847	(352,471)	<b>1,005,340</b>
17	2041	1,070,313	524,388	533,784	374,636	(362,495)	
18	2042	1,097,658	538,907	548,964	382,591	(372,804)	
19	2043	1,125,713	553,829	564,576	390,714	(383,406)	
20	2044	1,154,496	569,163	580,632	399,011	(394,309)	<b>1,112,045</b>
21	2045	1,184,026	584,922	597,144	407,483	(405,523)	
22	2046	1,214,323	601,118	614,126	416,135	(417,056)	
23	2047	1,245,408	617,762	631,591	424,971	(428,916)	
24	2048	1,277,300	634,866	649,553	433,995	(441,114)	<b>1,230,264</b>
25	2049	1,310,021	652,445	668,025	443,210	(453,659)	
26	2050	0	0	0	0	0	
27	2051	0	0	0	0	0	
28	2052	0	0	0	0	0	<b>327,505</b>
29	2053	0	0	0	0	0	
30	2054	0	0	0	0	0	
31	2055	0	0	0	0	0	
32	2056	0	0	0	0	0	<b>0</b>
Equals: Amount To Accrue		<b>24,598,922</b>	<b>11,982,228</b>	<b>12,174,037</b>	<b>8,710,095</b>	<b>(8,267,439)</b>	

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**TAMPA ELECTRIC COMPANY  
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<b>PLANT</b>	<b>Intital Cost Estimates Are in ___ Dollars</b>	<b>Capital Recovery Year</b>	<b>Dismantlement Component Costs</b>	<b>Cost Estimate Per Study</b>	<b>Inflation Compound Multiplier</b>	<b>Cost Estimate in 2025 Dollars</b>	<b>Start Year of Expenditure</b>	<b>Inflation Compound Multiplier</b>	<b>Future Dollar Cost</b>
<b>Agrivoltaics Solar</b>	<b>2023</b>	<b>2052</b>	<b>Labor</b>	53,820	1.055	<b>56,754</b>	<b>2053</b>	2.110	<b>119,769</b>
			<b>Materials &amp; Eq</b>	55,890	1.014	<b>56,662</b>		2.145	<b>121,522</b>
			<b>Disposal</b>	35,880	1.042	<b>37,376</b>		1.766	<b>66,001</b>
			<b>Salvage</b>	(38,800)	1.014	<b>(39,336)</b>		2.145	<b>(84,363)</b>
						<b>106,790</b>			<b>111,455</b>

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Agrivoltaics Solar		<u>Total</u>	<u>Labor</u>	<u>Mat &amp; Eq</u>	<u>Disposal</u>	<u>Salvage</u>	
	Year of Study	2025					
	Capital Recovery Year	2052					
	Cost @ Study Year 2025	111,455	56,754	56,662	37,376	(39,336)	
	Total Future Exp	222,929	119,769	121,522	66,001	(84,363)	
	Amount To Accrue	222,929	119,769	121,522	66,001	(84,363)	
	PV of Amount to Accrue	111,455	56,754	56,662	37,376	(39,336)	
	Capital Recovery Years	27					
	Compound Average Growth	2.60%	2.80%	2.87%	2.13%	2.87%	
	First Year 2025 Accrual	<b>5,790</b>	<b>3,025</b>	<b>3,043</b>	<b>1,834</b>	<b>(2,112)</b>	
0	Reserve @ 12/31/2024	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<u>4-yr Avg</u>
1	2025	5,790	3,025	3,043	1,834	(2,112)	
2	2026	5,941	3,110	3,110	1,873	(2,173)	
3	2027	6,095	3,197	3,220	1,913	(2,235)	
4	2028	6,254	3,287	3,312	1,954	(2,299)	<b>6,020</b>
5	2029	6,417	3,379	3,407	1,995	(2,365)	
6	2030	6,584	3,474	3,505	2,038	(2,433)	
7	2031	6,755	3,572	3,605	2,081	(2,503)	
8	2032	6,931	3,672	3,708	2,126	(2,574)	<b>6,672</b>
9	2033	7,112	3,775	3,815	2,171	(2,648)	
10	2034	7,297	3,881	3,924	2,217	(2,724)	
11	2035	7,488	3,989	4,036	2,264	(2,802)	
12	2036	7,683	4,101	4,152	2,312	(2,883)	<b>7,395</b>
13	2037	7,884	4,216	4,271	2,362	(2,965)	
14	2038	8,090	4,335	4,394	2,412	(3,050)	
15	2039	8,301	4,456	4,520	2,463	(3,138)	
16	2040	8,518	4,581	4,649	2,516	(3,228)	<b>8,198</b>
17	2041	8,741	4,710	4,782	2,569	(3,320)	
18	2042	8,970	4,842	4,919	2,624	(3,415)	
19	2043	9,205	4,978	5,060	2,680	(3,513)	
20	2044	9,446	5,117	5,205	2,737	(3,614)	<b>9,090</b>
21	2045	9,693	5,261	5,355	2,795	(3,717)	
22	2046	9,947	5,408	5,508	2,855	(3,824)	
23	2047	10,208	5,560	5,666	2,915	(3,933)	
24	2048	10,475	5,716	5,828	2,977	(4,046)	<b>10,081</b>
25	2049	10,750	5,876	5,995	3,041	(4,162)	
26	2050	11,032	6,041	6,167	3,105	(4,281)	
27	2051	11,322	6,210	6,344	3,172	(4,404)	
28	2052	0	0	0	0	0	<b>8,276</b>
29	2053	0	0	0	0	0	
30	2054	0	0	0	0	0	
31	2055	0	0	0	0	0	
32	2056	0	0	0	0	0	<b>0</b>
Equals: Amount To Accrue		<b>222,929</b>	<b>119,769</b>	<b>121,522</b>	<b>66,001</b>	<b>(84,363)</b>	

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**TAMPA ELECTRIC COMPANY  
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PLANT	Intitial Cost Estimates Are in ____ Dollars	Capital Recovery Year	Dismantlement Component Costs	Cost Estimate Per Study	Inflation Compound Multiplier	Cost Estimate in 2025 Dollars	Start Year of Expenditure	Inflation Compound Multiplier	Future Dollar Cost
Alafia Solar	2023	2053	Labor	3,206,315	1.055	3,381,096	2054	2.179	7,366,869
			Materials & Eq	3,339,715	1.014	3,385,819		2.212	7,490,004
			Disposal	3,516,700	1.042	3,663,278		1.804	6,610,157
			Salvage	(2,115,700)	1.014	(2,144,907)		2.212	(4,744,896)
				7,947,030		8,285,287			16,722,133



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Alafia Solar		<u>Total</u>	<u>Labor</u>	<u>Mat &amp; Eq</u>	<u>Disposal</u>	<u>Salvage</u>	
	Year of Study	2025					
	Capital Recovery Year	2053					
	Cost @ Study Year 2025	8,285,287	3,381,096	3,385,819	3,663,278	(2,144,907)	
	Total Future Exp	16,722,133	7,366,869	7,490,004	6,610,157	(4,744,896)	
	Amount To Accrue	16,722,133	7,366,869	7,490,004	6,610,157	(4,744,896)	
	PV of Amount to Accrue	8,285,287	3,381,096	3,385,819	3,663,278	(2,144,907)	
	Capital Recovery Years	28					
	Compound Average Growth	2.54%	2.82%	2.88%	2.13%	2.88%	
	First Year 2025 Accrual	<b>416,450</b>	<b>176,257</b>	<b>177,721</b>	<b>175,058</b>	<b>(112,586)</b>	
0	Reserve @ 12/31/2024	0	0	0	0	0	<u>4-vr Avg</u>
1	2025	416,450	176,257	177,721	175,058	(112,586)	
2	2026	427,024	181,228	182,833	178,788	(115,824)	
3	2027	437,872	186,339	188,091	182,596	(119,155)	
4	2028	449,000	191,595	193,501	186,486	(122,582)	<b>432,587</b>
5	2029	460,417	196,999	199,067	190,459	(126,108)	
6	2030	472,129	202,555	204,792	194,517	(129,735)	
7	2031	484,145	208,268	210,683	198,661	(133,467)	
8	2032	496,472	214,142	216,742	202,893	(137,306)	<b>478,291</b>
9	2033	509,119	220,182	222,976	207,216	(141,255)	
10	2034	522,094	226,392	229,389	211,630	(145,318)	
11	2035	535,406	232,777	235,987	216,139	(149,497)	
12	2036	549,064	239,343	242,775	220,743	(153,797)	<b>528,921</b>
13	2037	563,076	246,093	249,757	225,446	(158,221)	
14	2038	577,453	253,034	256,941	230,249	(162,771)	
15	2039	592,203	260,171	264,331	235,154	(167,453)	
16	2040	607,337	267,509	271,934	240,164	(172,269)	<b>585,017</b>
17	2041	622,865	275,054	279,755	245,281	(177,224)	
18	2042	638,797	282,811	287,801	250,506	(182,321)	
19	2043	655,145	290,788	296,079	255,843	(187,565)	
20	2044	671,918	298,989	304,595	261,293	(192,960)	<b>647,181</b>
21	2045	689,128	307,422	313,356	266,860	(198,510)	
22	2046	706,787	316,093	322,368	272,545	(204,220)	
23	2047	724,907	325,008	331,640	278,352	(210,093)	
24	2048	743,499	334,175	341,179	284,282	(216,136)	<b>716,080</b>
25	2049	762,577	343,600	350,992	290,338	(222,353)	
26	2050	782,154	353,291	361,087	296,523	(228,748)	
27	2051	802,242	363,255	371,473	302,840	(235,327)	
28	2052	822,855	373,501	382,157	309,292	(242,096)	<b>792,457</b>
29	2053	0	0	0	0	0	
30	2054	0	0	0	0	0	
31	2055	0	0	0	0	0	
32	2056	0	0	0	0	0	<b>0</b>
Equals: Amount To Accrue		<b>16,722,133</b>	<b>7,366,869</b>	<b>7,490,004</b>	<b>6,610,157</b>	<b>(4,744,896)</b>	

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PLANT	Intitial Cost Estimates Are in ____ Dollars	Capital Recovery Year	Dismantlement Component Costs	Cost Estimate Per Study	Inflation Compound Multiplier	Cost Estimate in 2025 Dollars	Start Year of Expenditure	Inflation Compound Multiplier	Future Dollar Cost
Big Bend Floating Solar	2023	2052	Labor	50,255	1.055	52,994	2053	2.110	111,836
			Materials & Eq	52,325	1.014	53,047		2.145	113,771
			Disposal	11,845	1.042	12,339		1.766	21,789
			Salvage	(76,100)	1.014	(77,151)		2.145	(165,465)
				38,325		41,230			81,930

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**TAMPA ELECTRIC COMPANY  
COMPUTATION OF ANNUAL ACCRUAL**

Big Bend Floating Solar		<u>Total</u>	<u>Labor</u>	<u>Mat &amp; Eq</u>	<u>Disposal</u>	<u>Salvage</u>	
Year of Study	2025						
Capital Recovery Year	2052						
Cost @ Study Year 2025	41,230	52,994	53,047	12,339	(77,151)		
Total Future Exp	81,930	111,836	113,771	21,789	(165,465)		
Amount To Accrue	81,930	111,836	113,771	21,789	(165,465)		
PV of Amount to Accrue	41,230	52,994	53,047	12,339	(77,151)		
Capital Recovery Years	27						
Compound Average Growth	2.58%	2.80%	2.87%	2.13%	2.87%		
First Year 2025 Accrual	<b>2,136</b>	<b>2,825</b>	<b>2,849</b>	<b>606</b>	<b>(4,143)</b>		
<hr/>							
0	Reserve @ 12/31/2024	0	0	0	0	0	<b>4-yr Avg</b>
1	2025	2,136	2,825	2,849	606	(4,143)	
2	2026	2,191	2,904	2,930	618	(4,262)	
3	2027	2,248	2,986	3,014	632	(4,384)	
4	2028	2,306	3,069	3,101	645	(4,510)	<b>2,220</b>
5	2029	2,365	3,155	3,190	659	(4,639)	
6	2030	2,426	3,244	3,281	673	(4,772)	
7	2031	2,489	3,335	3,375	687	(4,909)	
8	2032	2,553	3,429	3,472	702	(5,049)	<b>2,458</b>
9	2033	2,619	3,525	3,571	717	(5,194)	
10	2034	2,686	3,624	3,674	732	(5,343)	
11	2035	2,756	3,725	3,779	747	(5,496)	
12	2036	2,827	3,830	3,887	763	(5,654)	<b>2,722</b>
13	2037	2,900	3,937	3,999	780	(5,816)	
14	2038	2,975	4,047	4,113	796	(5,982)	
15	2039	3,052	4,161	4,231	813	(6,154)	
16	2040	3,131	4,278	4,353	830	(6,330)	<b>3,014</b>
17	2041	3,211	4,398	4,477	848	(6,512)	
18	2042	3,295	4,521	4,606	866	(6,698)	
19	2043	3,380	4,648	4,738	885	(6,890)	
20	2044	3,467	4,778	4,873	903	(7,088)	<b>3,338</b>
21	2045	3,557	4,912	5,013	923	(7,291)	
22	2046	3,649	5,050	5,157	942	(7,500)	
23	2047	3,744	5,192	5,305	962	(7,715)	
24	2048	3,841	5,337	5,457	983	(7,936)	<b>3,698</b>
25	2049	3,940	5,487	5,613	1,004	(8,163)	
26	2050	4,042	5,641	5,774	1,025	(8,397)	
27	2051	4,147	5,799	5,939	1,047	(8,638)	
28	2052	0	0	0	0	0	<b>3,033</b>
29	2053	0	0	0	0	0	
30	2054	0	0	0	0	0	
31	2055	0	0	0	0	0	
32	2056	0	0	0	0	0	<b>0</b>
<hr/>							
Equals: Amount To Accrue		<b>81,930</b>	<b>111,836</b>	<b>113,771</b>	<b>21,789</b>	<b>(165,465)</b>	

**TAMPA ELECTRIC COMPANY**  
**2023 DEPRECIATION AND**  
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**EXHIBIT 3**  
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**TAMPA ELECTRIC COMPANY**  
**PROJECTED FUTURE DOLLAR DISMANTLEMENT COST BY PLANT**

PLANT	Intitial Cost Estimates Are in ____ Dollars	Capital Recovery Year	Dismantlement Component Costs	Cost Estimate Per Study	Inflation Compound Multiplier	Cost Estimate in 2025 Dollars	Start Year of Expenditure	Inflation Compound Multiplier	Future Dollar Cost
Big Bend Solar Phase 2	2023	2052	Labor	819,490	1.055	864,162	2053	2.110	1,823,662
			Materials & Eq	853,645	1.014	865,429		2.145	1,856,093
			Disposal	172,845	1.042	180,049		1.766	317,947
			Salvage	(537,900)	1.014	(545,326)		2.145	(1,169,564)
				1,308,080		1,364,315			2,828,138

**TAMPA ELECTRIC COMPANY  
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**TAMPA ELECTRIC COMPANY  
COMPUTATION OF ANNUAL ACCRUAL**

Big Bend Solar Phase 2		<u>Total</u>	<u>Labor</u>	<u>Mat &amp; Eq</u>	<u>Disposal</u>	<u>Salvage</u>	
Year of Study	2025						
Capital Recovery Year	2052						
Cost @ Study Year 2025	1,364,315	864,162	865,429	180,049	(545,326)		
Total Future Exp	2,828,138	1,823,662	1,856,093	317,947	(1,169,564)		
Amount To Accrue	2,828,138	1,823,662	1,856,093	317,947	(1,169,564)		
PV of Amount to Accrue	1,364,315	864,162	865,429	180,049	(545,326)		
Capital Recovery Years	27						
Compound Average Growth	2.74%	2.80%	2.87%	2.13%	2.87%		
First Year 2025 Accrual	<b>72,092</b>	<b>46,066</b>	<b>46,475</b>	<b>8,836</b>	<b>(29,285)</b>		
<hr/>							
0	Reserve @ 12/31/2024	0	0	0	0	0	<b>4-yr Avg</b>
1	2025	72,092	46,066	46,475	8,836	(29,285)	
2	2026	74,065	47,358	47,807	9,024	(30,124)	
3	2027	76,092	48,686	49,177	9,216	(30,988)	
4	2028	78,175	50,052	50,587	9,412	(31,876)	<b>75,106</b>
5	2029	80,315	51,455	52,037	9,613	(32,789)	
6	2030	82,515	52,899	53,528	9,817	(33,729)	
7	2031	84,775	54,382	55,063	10,026	(34,696)	
8	2032	87,097	55,908	56,641	10,240	(35,691)	<b>83,676</b>
9	2033	89,484	57,476	58,264	10,458	(36,714)	
10	2034	91,936	59,088	59,934	10,680	(37,766)	
11	2035	94,456	60,745	61,652	10,907	(38,848)	
12	2036	97,045	62,448	63,419	11,140	(39,962)	<b>93,230</b>
13	2037	99,706	64,200	65,237	11,377	(41,107)	
14	2038	102,441	66,001	67,107	11,619	(42,285)	
15	2039	105,251	67,852	69,030	11,866	(43,497)	
16	2040	108,138	69,755	71,009	12,119	(44,744)	<b>103,884</b>
17	2041	111,105	71,711	73,044	12,377	(46,027)	
18	2042	114,154	73,722	75,138	12,640	(47,346)	
19	2043	117,288	75,790	77,291	12,909	(48,703)	
20	2044	120,508	77,916	79,507	13,184	(50,099)	<b>115,764</b>
21	2045	123,816	80,101	81,786	13,465	(51,535)	
22	2046	127,217	82,348	84,130	13,751	(53,012)	
23	2047	130,711	84,657	86,541	14,044	(54,531)	
24	2048	134,302	87,032	89,022	14,343	(56,094)	<b>129,011</b>
25	2049	137,992	89,473	91,573	14,648	(57,702)	
26	2050	141,784	91,982	94,198	14,960	(59,356)	
27	2051	145,680	94,562	96,898	15,278	(61,057)	
28	2052	0	0	0	0	0	<b>106,364</b>
29	2053	0	0	0	0	0	
30	2054	0	0	0	0	0	
31	2055	0	0	0	0	0	
32	2056	0	0	0	0	0	<b>0</b>
<hr/>							
Equals: Amount To Accrue		<b>2,828,138</b>	<b>1,823,662</b>	<b>1,856,093</b>	<b>317,947</b>	<b>(1,169,564)</b>	

TAMPA ELECTRIC COMPANY  
 PROJECTED FUTURE DOLLAR DISMANTLEMENT COST BY PLANT

PLANT	Intitial Cost Estimates Are in ____ Dollars	Capital Recovery Year	Dismantlement Component Costs	Cost Estimate Per Study	Inflation Compound Multiplier	Cost Estimate in 2025 Dollars	Start Year of Expenditure	Inflation Compound Multiplier	Future Dollar Cost
Brewster Solar	2023	2054	Labor	2,268,720	1.055	2,392,392	2055	2.250	5,381,875
			Materials & Eq	2,363,020	1.014	2,395,641		2.282	5,466,260
			Disposal	1,801,935	1.042	1,877,041		1.844	3,460,937
			Salvage	(1,591,800)	1.014	(1,613,774)		2.282	(3,682,234)
				4,841,875		5,051,299			10,626,839

**TAMPA ELECTRIC COMPANY  
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**TAMPA ELECTRIC COMPANY  
COMPUTATION OF ANNUAL ACCRUAL**

Brewster Solar		<u>Total</u>	<u>Labor</u>	<u>Mat &amp; Eq</u>	<u>Disposal</u>	<u>Salvage</u>	
	Year of Study	2025					
	Capital Recovery Year	2054					
	Cost @ Study Year 2025	5,051,299	2,392,392	2,395,641	1,877,041	(1,613,774)	
	Total Future Exp	10,626,839	5,381,875	5,466,260	3,460,937	(3,682,234)	
	Amount To Accrue	10,626,839	5,381,875	5,466,260	3,460,937	(3,682,234)	
	PV of Amount to Accrue	5,051,299	2,392,392	2,395,641	1,877,041	(1,613,774)	
	Capital Recovery Years	29					
	Compound Average Growth	2.60%	2.84%	2.89%	2.13%	2.89%	
	First Year 2025 Accrual	<b>249,721</b>	<b>122,107</b>	<b>123,056</b>	<b>87,452</b>	<b>(82,894)</b>	
0	Reserve @ 12/31/2024	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4-vr Avg</b>
1	2025	249,721	122,107	123,056	87,452	(82,894)	
2	2026	256,207	125,569	126,607	89,317	(85,286)	
3	2027	262,863	129,129	130,260	91,222	(87,747)	
4	2028	269,696	132,790	134,019	93,167	(90,279)	<b>259,622</b>
5	2029	276,709	136,554	137,886	95,153	(92,884)	
6	2030	283,908	140,426	141,865	97,182	(95,564)	
7	2031	291,298	144,407	145,958	99,254	(98,322)	
8	2032	298,883	148,501	150,170	101,370	(101,159)	<b>287,700</b>
9	2033	306,668	152,711	154,503	103,532	(104,078)	
10	2034	314,661	157,041	158,961	105,739	(107,081)	
11	2035	322,864	161,493	163,548	107,994	(110,171)	
12	2036	331,286	166,072	168,267	110,297	(113,350)	<b>318,870</b>
13	2037	339,930	170,780	173,122	112,648	(116,620)	
14	2038	348,805	175,622	178,118	115,050	(119,985)	
15	2039	357,914	180,601	183,257	117,503	(123,448)	
16	2040	367,266	185,721	188,545	120,009	(127,010)	<b>353,479</b>
17	2041	376,865	190,987	193,986	122,568	(130,674)	
18	2042	386,720	196,401	199,583	125,181	(134,445)	
19	2043	396,837	201,969	205,342	127,850	(138,324)	
20	2044	407,223	207,695	211,267	130,576	(142,316)	<b>391,912</b>
21	2045	417,885	213,584	217,363	133,361	(146,422)	
22	2046	428,831	219,639	223,635	136,204	(150,647)	
23	2047	440,068	225,866	230,088	139,108	(154,994)	
24	2048	451,605	232,270	236,727	142,074	(159,466)	<b>434,597</b>
25	2049	463,449	238,855	243,558	145,104	(164,068)	
26	2050	475,608	245,627	250,586	148,198	(168,802)	
27	2051	488,092	252,591	257,816	151,357	(173,673)	
28	2052	500,908	259,752	265,256	154,585	(178,684)	<b>482,014</b>
29	2053	514,066	267,116	272,909	157,881	(183,840)	
30	2054	0	0	0	0	0	
31	2055	0	0	0	0	0	
32	2056	0	0	0	0	0	<b>128,517</b>
Equals: Amount To Accrue		<b>10,626,839</b>	<b>5,381,875</b>	<b>5,466,260</b>	<b>3,460,937</b>	<b>(3,682,234)</b>	

**TAMPA ELECTRIC COMPANY  
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**TAMPA ELECTRIC COMPANY  
 PROJECTED FUTURE DOLLAR DISMANTLEMENT COST BY PLANT**

PLANT	Intitial Cost Estimates Are in ____ Dollars	Capital Recovery Year	Dismantlement Component Costs	Cost Estimate Per Study	Inflation Compound Multiplier	Cost Estimate in 2025 Dollars	Start Year of Expenditure	Inflation Compound Multiplier	Future Dollar Cost
Bull Frog Creek Solar	2023	2054	Labor	4,084,915	1.055	4,307,590	2055	2.250	9,690,268
			Materials & Eq	4,255,000	1.014	4,313,739		2.282	9,842,886
			Disposal	3,248,635	1.042	3,384,040		1.844	6,239,582
			Salvage	(2,567,900)	1.014	(2,603,349)		2.282	(5,940,199)
				9,020,650		9,402,021			19,832,537



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Bull Frog Creek Solar		<u>Total</u>	<u>Labor</u>	<u>Mat &amp; Eq</u>	<u>Disposal</u>	<u>Salvage</u>	
Year of Study	2025						
Capital Recovery Year	2054						
Cost @ Study Year 2025	9,402,021	4,307,590	4,313,739	3,384,040	(2,603,349)		
Total Future Exp	19,832,537	9,690,268	9,842,886	6,239,582	(5,940,199)		
Amount To Accrue	19,832,537	9,690,268	9,842,886	6,239,582	(5,940,199)		
PV of Amount to Accrue	9,402,021	4,307,590	4,313,739	3,384,040	(2,603,349)		
Capital Recovery Years	29						
Compound Average Growth	2.61%	2.84%	2.89%	2.13%	2.89%		
First Year 2025 Accrual	<b>465,380</b>	<b>219,858</b>	<b>221,583</b>	<b>157,664</b>	<b>(133,726)</b>		
<hr/>							
0	Reserve @ 12/31/2024	0	0	0	0	0	<u>4-yr Avg</u>
1	2025	465,380	219,858	221,583	157,664	(133,726)	
2	2026	477,510	226,091	227,977	161,026	(137,584)	
3	2027	489,961	232,501	234,555	164,460	(141,554)	
4	2028	502,743	239,093	241,323	167,966	(145,639)	<b>483,898</b>
5	2029	515,864	245,871	248,286	171,548	(149,841)	
6	2030	529,333	252,842	255,450	175,205	(154,165)	
7	2031	543,160	260,010	262,821	178,941	(158,613)	
8	2032	557,354	267,382	270,405	182,757	(163,190)	<b>536,428</b>
9	2033	571,925	274,963	278,208	186,653	(167,899)	
10	2034	586,883	282,758	286,235	190,633	(172,743)	
11	2035	602,239	290,775	294,494	194,698	(177,728)	
12	2036	618,003	299,018	302,992	198,849	(182,856)	<b>594,763</b>
13	2037	634,187	307,496	311,735	203,089	(188,133)	
14	2038	650,802	316,214	320,730	207,420	(193,561)	
15	2039	667,859	325,179	329,984	211,842	(199,146)	
16	2040	685,371	334,398	339,506	216,359	(204,893)	<b>659,555</b>
17	2041	703,349	343,878	349,303	220,972	(210,805)	
18	2042	721,806	353,628	359,382	225,684	(216,887)	
19	2043	740,755	363,653	369,751	230,496	(223,146)	
20	2044	760,210	373,963	380,421	235,411	(229,584)	<b>731,530</b>
21	2045	780,184	384,566	391,398	240,430	(236,209)	
22	2046	800,692	395,469	402,691	245,557	(243,025)	
23	2047	821,747	406,681	414,311	250,792	(250,037)	
24	2048	843,364	418,210	426,266	256,140	(257,252)	<b>811,497</b>
25	2049	865,559	430,067	438,565	261,601	(264,675)	
26	2050	888,347	442,260	451,220	267,179	(272,312)	
27	2051	911,745	454,799	464,240	272,876	(280,170)	
28	2052	935,769	467,693	477,636	278,694	(288,254)	<b>900,355</b>
29	2053	960,435	480,952	491,418	284,637	(296,571)	
30	2054	0	0	0	0	0	
31	2055	0	0	0	0	0	
32	2056	0	0	0	0	0	<b>240,109</b>
<hr/>							
Equals: Amount To Accrue		<b>19,832,537</b>	<b>9,690,268</b>	<b>9,842,886</b>	<b>6,239,582</b>	<b>(5,940,199)</b>	

**TAMPA ELECTRIC COMPANY  
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**TAMPA ELECTRIC COMPANY  
 PROJECTED FUTURE DOLLAR DISMANTLEMENT COST BY PLANT**

PLANT	Initial Cost Estimates Are in ____ Dollars	Capital Recovery Year	Dismantlement Component Costs	Cost Estimate Per Study	Inflation Compound Multiplier	Cost Estimate in 2025 Dollars	Start Year of Expenditure	Inflation Compound Multiplier	Future Dollar Cost
Cotton Mouth Ranch Solar	2023	2054	Labor	4,124,820	1.055	4,349,671	2055	2.250	9,784,930
			Materials & Eq	4,296,745	1.014	4,356,061		2.282	9,939,452
			Disposal	3,547,750	1.042	3,695,623		1.844	6,814,086
			Salvage	(2,550,600)	1.014	(2,585,810)		2.282	(5,900,180)
				9,418,715		9,815,543			20,638,289

**TAMPA ELECTRIC COMPANY  
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**TAMPA ELECTRIC COMPANY  
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Cotton Mouth Ranch Solar		<u>Total</u>	<u>Labor</u>	<u>Mat &amp; Eq</u>	<u>Disposal</u>	<u>Salvage</u>	
Year of Study	2025						
Capital Recovery Year	2054						
Cost @ Study Year 2025	9,815,543	4,349,671	4,356,061	3,695,623	(2,585,810)		
Total Future Exp	20,638,289	9,784,930	9,939,452	6,814,086	(5,900,180)		
Amount To Accrue	20,638,289	9,784,930	9,939,452	6,814,086	(5,900,180)		
PV of Amount to Accrue	9,815,543	4,349,671	4,356,061	3,695,623	(2,585,810)		
Capital Recovery Years	29						
Compound Average Growth	2.60%	2.84%	2.89%	2.13%	2.89%		
First Year 2025 Accrual	<b>485,119</b>	<b>222,006</b>	<b>223,757</b>	<b>172,181</b>	<b>(132,825)</b>		
0	Reserve @ 12/31/2024	0	0	0	0	0	4-yr Avg
1	2025	485,119	222,006	223,757	172,181	(132,825)	
2	2026	497,708	228,300	230,213	175,853	(136,657)	
3	2027	510,630	234,772	236,856	179,602	(140,601)	
4	2028	523,893	241,428	243,690	183,432	(144,658)	504,338
5	2029	537,506	248,273	250,722	187,343	(148,832)	
6	2030	551,480	255,312	257,957	191,337	(153,126)	
7	2031	565,823	262,550	265,400	195,417	(157,545)	
8	2032	580,545	269,994	273,058	199,584	(162,091)	558,839
9	2033	595,657	277,649	280,937	203,839	(166,768)	
10	2034	611,170	285,520	289,043	208,186	(171,580)	
11	2035	627,093	293,615	297,384	212,625	(176,531)	
12	2036	643,438	301,939	305,965	217,158	(181,624)	619,339
13	2037	660,216	310,500	314,793	221,789	(186,865)	
14	2038	677,440	319,303	323,877	226,518	(192,257)	
15	2039	695,120	328,355	333,222	231,347	(197,805)	
16	2040	713,270	337,665	342,837	236,280	(203,512)	686,511
17	2041	731,901	347,238	352,729	241,318	(209,384)	
18	2042	751,027	357,082	362,907	246,464	(215,426)	
19	2043	770,661	367,206	373,379	251,719	(221,642)	
20	2044	790,818	377,617	384,153	257,086	(228,038)	761,102
21	2045	811,510	388,323	395,237	262,568	(234,618)	
22	2046	832,752	399,332	406,642	268,166	(241,388)	
23	2047	854,560	410,653	418,376	273,884	(248,353)	
24	2048	876,948	422,296	430,448	279,724	(255,519)	843,943
25	2049	899,933	434,268	442,868	285,688	(262,892)	
26	2050	923,529	446,580	455,647	291,780	(270,478)	
27	2051	947,755	459,242	468,795	298,001	(278,282)	
28	2052	972,626	472,262	482,322	304,355	(286,312)	935,961
29	2053	998,161	485,651	496,239	310,844	(294,573)	
30	2054	0	0	0	0	0	
31	2055	0	0	0	0	0	
32	2056	0	0	0	0	0	249,540
Equals: Amount To Accrue		<b>20,638,289</b>	<b>9,784,930</b>	<b>9,939,452</b>	<b>6,814,086</b>	<b>(5,900,180)</b>	

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**TAMPA ELECTRIC COMPANY  
PROJECTED FUTURE DOLLAR DISMANTLEMENT COST BY PLANT**

PLANT	Intitial Cost Estimates Are in ____ Dollars	Capital Recovery Year	Dismantlement Component Costs	Cost Estimate Per Study	Inflation Compound Multiplier	Cost Estimate in 2025 Dollars	Start Year of Expenditure	Inflation Compound Multiplier	Future Dollar Cost
Durrance Solar	2023	2051	Labor	5,738,500	1.055	6,051,315	2052	2.044	12,368,673
			Materials & Eq	5,977,240	1.014	6,059,754		2.079	12,600,067
			Disposal	2,278,610	1.042	2,373,584		1.728	4,101,948
			Salvage	(4,340,200)	1.014	(4,400,115)		2.079	(9,149,175)
				9,654,150		10,084,538			19,921,514

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Durrance Solar		<u>Total</u>	<u>Labor</u>	<u>Mat &amp; Eq</u>	<u>Disposal</u>	<u>Salvage</u>	
	Year of Study	2025					
	Capital Recovery Year	2051					
	Cost @ Study Year 2025	10,084,538	6,051,315	6,059,754	2,373,584	(4,400,115)	
	Total Future Exp	19,921,514	12,368,673	12,600,067	4,101,948	(9,149,175)	
	Amount To Accrue	19,921,514	12,368,673	12,600,067	4,101,948	(9,149,175)	
	PV of Amount to Accrue	10,084,538	6,051,315	6,059,754	2,373,584	(4,400,115)	
	Capital Recovery Years	26					
	Compound Average Growth	2.65%	2.79%	2.86%	2.13%	2.86%	
	First Year 2025 Accrual	<b>541,369</b>	<b>330,285</b>	<b>333,361</b>	<b>119,784</b>	<b>(242,060)</b>	
0	Reserve @ 12/31/2024	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4-vr Avg</b>
1	2025	541,369	330,285	333,361	119,784	(242,060)	
2	2026	555,731	339,492	342,880	122,331	(248,973)	
3	2027	570,478	348,956	352,671	124,932	(256,082)	
4	2028	585,620	358,684	362,742	127,589	(263,394)	<b>563,299</b>
5	2029	601,169	368,683	373,100	130,302	(270,916)	
6	2030	617,136	378,961	383,754	133,073	(278,652)	
7	2031	633,531	389,526	394,712	135,902	(286,609)	
8	2032	650,367	400,385	405,983	138,792	(294,793)	<b>625,551</b>
9	2033	667,655	411,546	417,576	141,743	(303,211)	
10	2034	685,407	423,019	429,500	144,757	(311,869)	
11	2035	703,637	434,812	441,765	147,835	(320,775)	
12	2036	722,357	446,933	454,379	150,979	(329,934)	<b>694,764</b>
13	2037	741,580	459,392	467,354	154,189	(339,356)	
14	2038	761,320	472,199	480,700	157,468	(349,046)	
15	2039	781,592	485,363	494,426	160,816	(359,013)	
16	2040	802,408	498,893	508,544	164,236	(369,265)	<b>771,725</b>
17	2041	823,786	512,801	523,066	167,728	(379,809)	
18	2042	845,738	527,097	538,002	171,294	(390,655)	
19	2043	868,282	541,791	553,365	174,937	(401,810)	
20	2044	891,434	556,894	569,167	178,657	(413,284)	<b>857,310</b>
21	2045	915,208	572,419	585,419	182,455	(425,085)	
22	2046	939,624	588,376	602,136	186,335	(437,224)	
23	2047	964,698	604,779	619,330	190,297	(449,709)	
24	2048	990,447	621,638	637,015	194,344	(462,550)	<b>952,494</b>
25	2049	1,016,891	638,968	655,205	198,476	(475,758)	
26	2050	1,044,048	656,781	673,915	202,697	(489,344)	
27	2051	0	0	0	0	0	
28	2052	0	0	0	0	0	<b>515,235</b>
29	2053	0	0	0	0	0	
30	2054	0	0	0	0	0	
31	2055	0	0	0	0	0	
32	2056	0	0	0	0	0	<b>0</b>
Equals: Amount To Accrue		<b>19,921,514</b>	<b>12,368,673</b>	<b>12,600,067</b>	<b>4,101,948</b>	<b>(9,149,175)</b>	

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**TAMPA ELECTRIC COMPANY  
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PLANT	Initial Cost Estimates Are in ____ Dollars	Capital Recovery Year	Dismantlement Component Costs	Cost Estimate Per Study	Inflation Compound Multiplier	Cost Estimate in 2025 Dollars	Start Year of Expenditure	Inflation Compound Multiplier	Future Dollar Cost
Eastern PVS+ES Solar	2023	2053	Labor	36,225	1.055	38,200	2054	2.179	83,231
			Materials & Eq	37,605	1.014	38,124		2.212	84,337
			Disposal	47,265	1.042	49,235		1.804	88,842
			Salvage	(33,700)	1.014	(34,165)		2.212	(75,579)
				87,395		91,394			180,830

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Eastern PVS+ES Solar		<u>Total</u>	<u>Labor</u>	<u>Mat &amp; Eq</u>	<u>Disposal</u>	<u>Salvage</u>	
Year of Study	2025						
Capital Recovery Year	2053						
Cost @ Study Year 2025	91,394	38,200	38,124	49,235	(34,165)		
Total Future Exp	180,830	83,231	84,337	88,842	(75,579)		
Amount To Accrue	180,830	83,231	84,337	88,842	(75,579)		
PV of Amount to Accrue	91,394	38,200	38,124	49,235	(34,165)		
Capital Recovery Years	28						
Compound Average Growth	2.47%	2.82%	2.88%	2.13%	2.88%		
First Year 2025 Accrual	<b>4,552</b>	<b>1,991</b>	<b>2,001</b>	<b>2,353</b>	<b>(1,793)</b>		
<hr/>							
0	Reserve @ 12/31/2024	0	0	0	0	0	<b>4-yr Avg</b>
1	2025	4,552	1,991	2,001	2,353	(1,793)	
2	2026	4,664	2,048	2,059	2,403	(1,845)	
3	2027	4,779	2,105	2,118	2,454	(1,898)	
4	2028	4,897	2,165	2,179	2,506	(1,953)	<b>4,723</b>
5	2029	5,018	2,226	2,241	2,560	(2,009)	
6	2030	5,142	2,288	2,306	2,614	(2,066)	
7	2031	5,269	2,353	2,372	2,670	(2,126)	
8	2032	5,400	2,419	2,441	2,727	(2,187)	<b>5,207</b>
9	2033	5,533	2,488	2,511	2,785	(2,250)	
10	2034	5,670	2,558	2,583	2,844	(2,315)	
11	2035	5,811	2,630	2,657	2,905	(2,381)	
12	2036	5,955	2,704	2,734	2,967	(2,450)	<b>5,742</b>
13	2037	6,102	2,780	2,812	3,030	(2,520)	
14	2038	6,254	2,859	2,893	3,095	(2,593)	
15	2039	6,409	2,939	2,976	3,161	(2,667)	
16	2040	6,568	3,022	3,062	3,228	(2,744)	<b>6,333</b>
17	2041	6,731	3,108	3,150	3,297	(2,823)	
18	2042	6,899	3,195	3,241	3,367	(2,904)	
19	2043	7,070	3,285	3,334	3,439	(2,988)	
20	2044	7,246	3,378	3,430	3,512	(3,074)	<b>6,986</b>
21	2045	7,426	3,473	3,528	3,587	(3,162)	
22	2046	7,611	3,571	3,630	3,663	(3,253)	
23	2047	7,801	3,672	3,734	3,741	(3,346)	
24	2048	7,995	3,776	3,842	3,821	(3,443)	<b>7,708</b>
25	2049	8,195	3,882	3,952	3,902	(3,542)	
26	2050	8,399	3,991	4,066	3,985	(3,644)	
27	2051	8,609	4,104	4,183	4,070	(3,748)	
28	2052	8,824	4,220	4,303	4,157	(3,856)	<b>8,506</b>
29	2053	0	0	0	0	0	
30	2054	0	0	0	0	0	
31	2055	0	0	0	0	0	
32	2056	0	0	0	0	0	<b>0</b>
<hr/>							
Equals: Amount To Accrue		<b>180,830</b>	<b>83,231</b>	<b>84,337</b>	<b>88,842</b>	<b>(75,579)</b>	

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**TAMPA ELECTRIC COMPANY  
 PROJECTED FUTURE DOLLAR DISMANTLEMENT COST BY PLANT**

PLANT	Initial Cost Estimates Are in ___ Dollars	Capital Recovery Year	Dismantlement Component Costs	Cost Estimate Per Study	Inflation Compound Multiplier	Cost Estimate in 2025 Dollars	Start Year of Expenditure	Inflation Compound Multiplier	Future Dollar Cost	
English Creek Solar	2023	2054	Labor	4,131,490	1.055	4,356,704	2055	2.250	9,800,753	
			Materials & Eq	4,303,415	1.014	4,362,823			2.282	9,954,882
			Disposal	2,403,040	1.042	2,503,200			1.844	4,615,467
			Salvage	(2,546,600)	1.014	(2,581,755)			2.282	(5,890,927)
				8,291,345		8,640,972				18,480,175



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English Creek Solar		<u>Total</u>	<u>Labor</u>	<u>Mat &amp; Eq</u>	<u>Disposal</u>	<u>Salvage</u>	
Year of Study	2025						
Capital Recovery Year	2054						
Cost @ Study Year 2025	8,640,972	4,356,704	4,362,823	2,503,200	(2,581,755)		
Total Future Exp	18,480,175	9,800,753	9,954,882	4,615,467	(5,890,927)		
Amount To Accrue	18,480,175	9,800,753	9,954,882	4,615,467	(5,890,927)		
PV of Amount to Accrue	8,640,972	4,356,704	4,362,823	2,503,200	(2,581,755)		
Capital Recovery Years	29						
Compound Average Growth	2.66%	2.84%	2.89%	2.13%	2.89%		
First Year 2025 Accrual	<b>430,478</b>	<b>222,365</b>	<b>224,104</b>	<b>116,626</b>	<b>(132,616)</b>		
<hr/>							
0	Reserve @ 12/31/2024	0	0	0	0	0	4-yr Avg
1	2025	430,478	222,365	224,104	116,626	(132,616)	
2	2026	441,909	228,669	230,571	119,112	(136,443)	
3	2027	453,648	235,152	237,224	121,652	(140,380)	
4	2028	465,703	241,819	244,069	124,246	(144,431)	447,934
5	2029	478,083	248,675	251,111	126,895	(148,598)	
6	2030	490,797	255,725	258,357	129,601	(152,886)	
7	2031	503,853	262,975	265,812	132,364	(157,298)	
8	2032	517,263	270,431	273,482	135,186	(161,836)	497,499
9	2033	531,034	278,098	281,373	138,069	(166,506)	
10	2034	545,176	285,982	289,492	141,013	(171,311)	
11	2035	559,701	294,090	297,845	144,020	(176,254)	
12	2036	574,618	302,428	306,440	147,090	(181,340)	552,632
13	2037	589,938	311,002	315,282	150,227	(186,572)	
14	2038	605,673	319,819	324,379	153,430	(191,956)	
15	2039	621,832	328,886	333,739	156,701	(197,494)	
16	2040	638,429	338,211	343,369	160,042	(203,193)	613,968
17	2041	655,475	347,799	353,277	163,455	(209,056)	
18	2042	672,982	357,660	363,471	166,940	(215,088)	
19	2043	690,963	367,800	373,959	170,500	(221,295)	
20	2044	709,431	378,227	384,749	174,135	(227,680)	682,213
21	2045	728,400	388,950	395,851	177,848	(234,250)	
22	2046	747,882	399,978	407,273	181,640	(241,009)	
23	2047	767,892	411,317	419,025	185,513	(247,963)	
24	2048	788,445	422,979	431,116	189,469	(255,118)	758,155
25	2049	809,555	434,971	443,556	193,509	(262,480)	
26	2050	831,238	447,303	456,354	197,635	(270,053)	
27	2051	853,509	459,984	469,522	201,849	(277,846)	
28	2052	876,385	473,025	483,070	206,152	(285,863)	842,672
29	2053	899,882	486,436	497,009	210,548	(294,111)	
30	2054	0	0	0	0	0	
31	2055	0	0	0	0	0	
32	2056	0	0	0	0	0	224,970
<hr/>							
Equals: Amount To Accrue		<b>18,480,175</b>	<b>9,800,753</b>	<b>9,954,882</b>	<b>4,615,467</b>	<b>(5,890,927)</b>	

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**PROJECTED FUTURE DOLLAR DISMANTLEMENT COST BY PLANT**

PLANT	Initial Cost Estimates Are in ____ Dollars	Capital Recovery Year	Dismantlement Component Costs	Cost Estimate Per Study	Inflation Compound Multiplier	Cost Estimate in 2025 Dollars	Start Year of Expenditure	Inflation Compound Multiplier	Future Dollar Cost
Florida Aquarium Pavilion Solar	2023	2050	Labor	4,945	1.055	5,215	2051	1.979	10,322
			Materials & Eq	5,060	1.014	5,130		2.016	10,341
			Disposal	4,600	1.042	4,792		1.691	8,102
			Salvage	(5,000)	1.014	(5,069)		2.016	(10,218)
				9,605		10,067			18,547

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Florida Aquarium Pavilion Solar		<u>Total</u>	<u>Labor</u>	<u>Mat &amp; Eq</u>	<u>Disposal</u>	<u>Salvage</u>	
Year of Study	2025						
Capital Recovery Year	2050						
Cost @ Study Year 2025	10,067	5,215	5,130	4,792	(5,069)		
Total Future Exp	18,547	10,322	10,341	8,102	(10,218)		
Amount To Accrue	18,547	10,322	10,341	8,102	(10,218)		
PV of Amount to Accrue	10,067	5,215	5,130	4,792	(5,069)		
Capital Recovery Years	25						
Compound Average Growth	2.47%	2.77%	2.84%	2.12%	2.84%		
First Year 2025 Accrual	<b>544</b>	<b>292</b>	<b>289</b>	<b>249</b>	<b>(286)</b>		
<hr/>							
0	Reserve @ 12/31/2024	0	0	0	0	0	<u>4-yr Avg</u>
1	2025	544	292	289	249	(286)	
2	2026	558	300	298	254	(294)	
3	2027	572	308	306	260	(303)	
4	2028	586	317	315	265	(311)	565
5	2029	600	325	324	271	(320)	
6	2030	615	334	333	277	(329)	
7	2031	630	344	343	282	(338)	
8	2032	646	353	352	288	(348)	623
9	2033	662	363	362	295	(358)	
10	2034	678	373	373	301	(368)	
11	2035	695	383	383	307	(379)	
12	2036	712	394	394	314	(389)	687
13	2037	730	405	405	320	(401)	
14	2038	748	416	417	327	(412)	
15	2039	767	428	429	334	(424)	
16	2040	786	440	441	341	(436)	758
17	2041	806	452	453	349	(448)	
18	2042	826	464	466	356	(461)	
19	2043	846	477	480	363	(474)	
20	2044	867	490	493	371	(487)	836
21	2045	889	504	507	379	(501)	
22	2046	911	518	522	387	(515)	
23	2047	934	532	536	395	(530)	
24	2048	957	547	552	404	(545)	923
25	2049	981	562	567	412	(561)	
26	2050	0	0	0	0	0	
27	2051	0	0	0	0	0	
28	2052	0	0	0	0	0	245
29	2053	0	0	0	0	0	
30	2054	0	0	0	0	0	
31	2055	0	0	0	0	0	
32	2056	0	0	0	0	0	0
<hr/>							
Equals: Amount To Accrue		18,547	10,322	10,341	8,102	(10,218)	

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PLANT	Initial Cost Estimates Are in ___ Dollars	Capital Recovery Year	Dismantlement Component Costs	Cost Estimate Per Study	Inflation Compound Multiplier	Cost Estimate in 2025 Dollars	Start Year of Expenditure	Inflation Compound Multiplier	Future Dollar Cost
Future Property 1 Solar	2023	2055	Labor	3,856,065	1.055	4,066,265	2056	2.323	9,444,372
			Materials & Eq	4,016,490	1.014	4,071,937		2.354	9,583,404
			Disposal	4,204,285	1.042	4,379,522		1.884	8,251,348
			Salvage	(2,367,300)	1.014	(2,399,980)		2.354	(5,648,413)
				9,709,540		10,117,745			21,630,712

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	<u>Total</u>	<u>Labor</u>	<u>Mat &amp; Eq</u>	<u>Disposal</u>	<u>Salvage</u>	
Future Property 1 Solar						
Year of Study	2025					
Capital Recovery Year	2055					
Cost @ Study Year 2025	10,117,745	4,066,265	4,071,937	4,379,522	(2,399,980)	
Total Future Exp	21,630,712	9,444,372	9,583,404	8,251,348	(5,648,413)	
Amount To Accrue	21,630,712	9,444,372	9,583,404	8,251,348	(5,648,413)	
PV of Amount to Accrue	10,117,745	4,066,265	4,071,937	4,379,522	(2,399,980)	
Capital Recovery Years	30					
Compound Average Growth	2.57%	2.85%	2.89%	2.13%	2.89%	
First Year 2025 Accrual	<b>486,727</b>	<b>203,424</b>	<b>204,914</b>	<b>199,164</b>	<b>(120,776)</b>	
0	Reserve @ 12/31/2024	0	0	0	0	4-yr Avg
1	2025	486,727	203,424	204,914	199,164	(120,776)
2	2026	499,207	209,219	210,845	203,414	(124,271)
3	2027	512,014	215,179	216,947	207,755	(127,868)
4	2028	525,155	221,309	223,226	212,188	(131,568)
5	2029	538,640	227,614	229,686	216,716	(135,376)
6	2030	552,478	234,098	236,334	221,340	(139,294)
7	2031	566,679	240,767	243,174	226,064	(143,325)
8	2032	581,252	247,626	250,211	230,888	(147,473)
9	2033	596,206	254,681	257,453	235,815	(151,741)
10	2034	611,553	261,936	264,904	240,847	(156,133)
11	2035	627,303	269,398	272,570	245,986	(160,652)
12	2036	643,466	277,073	280,459	251,235	(165,301)
13	2037	660,053	284,966	288,576	256,596	(170,085)
14	2038	677,076	293,084	296,928	262,072	(175,008)
15	2039	694,546	301,433	305,521	267,664	(180,073)
16	2040	712,476	310,021	314,363	273,376	(185,284)
17	2041	730,877	318,853	323,461	279,209	(190,647)
18	2042	749,762	327,936	332,823	285,167	(196,164)
19	2043	769,145	337,278	342,455	291,253	(201,841)
20	2044	789,038	346,887	352,366	297,468	(207,683)
21	2045	809,455	356,769	362,564	303,815	(213,694)
22	2046	830,410	366,932	373,057	310,299	(219,878)
23	2047	851,918	377,386	383,854	316,920	(226,242)
24	2048	873,993	388,137	394,964	323,683	(232,790)
25	2049	896,651	399,194	406,394	330,590	(239,527)
26	2050	919,907	410,566	418,156	337,644	(246,459)
27	2051	943,778	422,262	430,258	344,849	(253,592)
28	2052	968,279	434,292	442,710	352,208	(260,931)
29	2053	993,428	446,664	455,523	359,724	(268,483)
30	2054	1,019,242	459,388	468,706	367,400	(276,253)
31	2055	0	0	0	0	0
32	2056	0	0	0	0	0
	<b>Equals: Amount To Accrue</b>	<b>21,630,712</b>	<b>9,444,372</b>	<b>9,583,404</b>	<b>8,251,348</b>	<b>(5,648,413)</b>

**TAMPA ELECTRIC COMPANY  
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**TAMPA ELECTRIC COMPANY  
 PROJECTED FUTURE DOLLAR DISMANTLEMENT COST BY PLANT**

PLANT	Initial Cost Estimates Are in ____ Dollars	Capital Recovery Year	Dismantlement Component Costs	Cost Estimate Per Study	Inflation Compound Multiplier	Cost Estimate in 2025 Dollars	Start Year of Expenditure	Inflation Compound Multiplier	Future Dollar Cost
Future Property 2 Solar	2023	2055	Labor	3,856,065	1.055	4,066,265	2056	2.323	9,444,372
			Materials & Eq	4,016,490	1.014	4,071,937		2.354	9,583,404
			Disposal	4,204,285	1.042	4,379,522		1.884	8,251,348
			Salvage	(2,367,300)	1.014	(2,399,980)		2.354	(5,648,413)
				<b>9,709,540</b>		<b>10,117,745</b>			<b>21,630,712</b>

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**TAMPA ELECTRIC COMPANY  
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	<u>Total</u>	<u>Labor</u>	<u>Mat &amp; Eq</u>	<u>Disposal</u>	<u>Salvage</u>	
Future Property 2 Solar						
Year of Study	2025					
Capital Recovery Year	2055					
Cost @ Study Year 2025	10,117,745	4,066,265	4,071,937	4,379,522	(2,399,980)	
Total Future Exp	21,630,712	9,444,372	9,583,404	8,251,348	(5,648,413)	
Amount To Accrue	21,630,712	9,444,372	9,583,404	8,251,348	(5,648,413)	
PV of Amount to Accrue	10,117,745	4,066,265	4,071,937	4,379,522	(2,399,980)	
Capital Recovery Years	30					
Compound Average Growth	2.57%	2.85%	2.89%	2.13%	2.89%	
First Year 2025 Accrual	<b>486,727</b>	<b>203,424</b>	<b>204,914</b>	<b>199,164</b>	<b>(120,776)</b>	
0	Reserve @ 12/31/2024	0	0	0	0	4-yr Avg
1	2025	486,727	203,424	204,914	199,164	(120,776)
2	2026	499,207	209,219	210,845	203,414	(124,271)
3	2027	512,014	215,179	216,947	207,755	(127,868)
4	2028	525,155	221,309	223,226	212,188	(131,568)
5	2029	538,640	227,614	229,686	216,716	(135,376)
6	2030	552,478	234,098	236,334	221,340	(139,294)
7	2031	566,679	240,767	243,174	226,064	(143,325)
8	2032	581,252	247,626	250,211	230,888	(147,473)
9	2033	596,206	254,681	257,453	235,815	(151,741)
10	2034	611,553	261,936	264,904	240,847	(156,133)
11	2035	627,303	269,398	272,570	245,986	(160,652)
12	2036	643,466	277,073	280,459	251,235	(165,301)
13	2037	660,053	284,966	288,576	256,596	(170,085)
14	2038	677,076	293,084	296,928	262,072	(175,008)
15	2039	694,546	301,433	305,521	267,664	(180,073)
16	2040	712,476	310,021	314,363	273,376	(185,284)
17	2041	730,877	318,853	323,461	279,209	(190,647)
18	2042	749,762	327,936	332,823	285,167	(196,164)
19	2043	769,145	337,278	342,455	291,253	(201,841)
20	2044	789,038	346,887	352,366	297,468	(207,683)
21	2045	809,455	356,769	362,564	303,815	(213,694)
22	2046	830,410	366,932	373,057	310,299	(219,878)
23	2047	851,918	377,386	383,854	316,920	(226,242)
24	2048	873,993	388,137	394,964	323,683	(232,790)
25	2049	896,651	399,194	406,394	330,590	(239,527)
26	2050	919,907	410,566	418,156	337,644	(246,459)
27	2051	943,778	422,262	430,258	344,849	(253,592)
28	2052	968,279	434,292	442,710	352,208	(260,931)
29	2053	993,428	446,664	455,523	359,724	(268,483)
30	2054	1,019,242	459,388	468,706	367,400	(276,253)
31	2055	0	0	0	0	0
32	2056	0	0	0	0	0
	<b>Equals: Amount To Accrue</b>	<b>21,630,712</b>	<b>9,444,372</b>	<b>9,583,404</b>	<b>8,251,348</b>	<b>(5,648,413)</b>

**TAMPA ELECTRIC COMPANY  
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**TAMPA ELECTRIC COMPANY  
PROJECTED FUTURE DOLLAR DISMANTLEMENT COST BY PLANT**

<b>PLANT</b>	<b>Intitial Cost Estimates Are in ____ Dollars</b>	<b>Capital Recovery Year</b>	<b>Dismantlement Component Costs</b>	<b>Cost Estimate Per Study</b>	<b>Inflation Compound Multiplier</b>	<b>Cost Estimate in 2025 Dollars</b>	<b>Start Year of Expenditure</b>	<b>Inflation Compound Multiplier</b>	<b>Future Dollar Cost</b>
<b>Jamison Solar</b>	<b>2023</b>	<b>2052</b>	<b>Labor</b>	4,209,575	1.055	4,439,046	<b>2053</b>	2.110	9,367,830
			<b>Materials &amp; Eq</b>	4,384,950	1.014	4,445,483		2.145	9,534,261
			<b>Disposal</b>	4,257,415	1.042	4,434,867		1.766	7,831,488
			<b>Salvage</b>	(3,500,400)	1.014	(3,548,722)		2.145	(7,610,971)
				<b>9,351,540</b>		<b>9,770,674</b>			<b>19,122,608</b>



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**TAMPA ELECTRIC COMPANY  
COMPUTATION OF ANNUAL ACCRUAL**

Jamison Solar		<u>Total</u>	<u>Labor</u>	<u>Mat &amp; Eq</u>	<u>Disposal</u>	<u>Salvage</u>	
Year of Study	2025						
Capital Recovery Year	2052						
Cost @ Study Year 2025	9,770,674	4,439,046	4,445,483	4,434,867	(3,548,722)		
Total Future Exp	19,122,608	9,367,830	9,534,261	7,831,488	(7,610,971)		
Amount To Accrue	19,122,608	9,367,830	9,534,261	7,831,488	(7,610,971)		
PV of Amount to Accrue	9,770,674	4,439,046	4,445,483	4,434,867	(3,548,722)		
Capital Recovery Years	27						
Compound Average Growth	2.52%	2.80%	2.87%	2.13%	2.87%		
First Year 2025 Accrual	<b>502,433</b>	<b>236,632</b>	<b>238,729</b>	<b>217,643</b>	<b>(190,572)</b>		
0	Reserve @ 12/31/2024	0	0	0	0	0	4-yr Avg
1	2025	502,433	236,632	238,729	217,643	(190,572)	
2	2026	515,082	243,269	245,572	222,275	(196,034)	
3	2027	528,056	250,092	252,611	227,006	(201,653)	
4	2028	541,363	257,106	259,851	231,838	(207,433)	521,733
5	2029	555,011	264,317	267,299	236,773	(213,378)	
6	2030	569,009	271,731	274,961	241,812	(219,494)	
7	2031	583,367	279,352	282,842	246,959	(225,786)	
8	2032	598,094	287,187	290,949	252,216	(232,257)	576,370
9	2033	613,199	295,242	299,288	257,584	(238,914)	
10	2034	628,693	303,522	307,866	263,066	(245,762)	
11	2035	644,585	312,035	316,690	268,666	(252,806)	
12	2036	660,886	320,787	325,768	274,384	(260,052)	636,841
13	2037	677,607	329,784	335,105	280,224	(267,506)	
14	2038	694,758	339,033	344,710	286,189	(275,174)	
15	2039	712,352	348,542	354,590	292,280	(283,061)	
16	2040	730,399	358,318	364,753	298,501	(291,174)	703,779
17	2041	748,911	368,367	375,208	304,855	(299,520)	
18	2042	767,900	378,699	385,963	311,344	(308,105)	
19	2043	787,380	389,320	397,025	317,970	(316,936)	
20	2044	807,363	400,240	408,405	324,738	(326,020)	777,889
21	2045	827,862	411,465	420,111	331,650	(335,364)	
22	2046	848,890	423,005	432,152	338,709	(344,977)	
23	2047	870,462	434,869	444,539	345,919	(354,865)	
24	2048	892,592	447,066	457,280	353,281	(365,036)	859,951
25	2049	915,294	459,605	470,387	360,801	(375,499)	
26	2050	938,584	472,495	483,870	368,480	(386,261)	
27	2051	962,477	485,747	497,738	376,323	(397,333)	
28	2052	0	0	0	0	0	704,089
29	2053	0	0	0	0	0	
30	2054	0	0	0	0	0	
31	2055	0	0	0	0	0	
32	2056	0	0	0	0	0	0
Equals: Amount To Accrue		<b>19,122,608</b>	<b>9,367,830</b>	<b>9,534,261</b>	<b>7,831,488</b>	<b>(7,610,971)</b>	

**TAMPA ELECTRIC COMPANY**  
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**TAMPA ELECTRIC COMPANY**  
**PROJECTED FUTURE DOLLAR DISMANTLEMENT COST BY PLANT**

PLANT	Initial Cost Estimates Are in ___ Dollars	Capital Recovery Year	Dismantlement Component Costs	Cost Estimate Per Study	Inflation Compound Multiplier	Cost Estimate in 2025 Dollars	Start Year of Expenditure	Inflation Compound Multiplier	Future Dollar Cost	
Juniper Solar	2023	2054	Labor	3,831,570	1.055	4,040,435	2055	2.250	9,089,281	
			Materials & Eq	3,991,075	1.014	4,046,171			2.282	9,232,361
			Disposal	4,630,015	1.042	4,822,997			1.844	8,892,769
			Salvage	(2,332,300)	1.014	(2,364,497)			2.282	(5,395,197)
				10,120,360		10,545,106				21,819,213

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**TAMPA ELECTRIC COMPANY  
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Juniper Solar		<u>Total</u>	<u>Labor</u>	<u>Mat &amp; Eq</u>	<u>Disposal</u>	<u>Salvage</u>	
Year of Study	2025						
Capital Recovery Year	2054						
Cost @ Study Year 2025		10,545,106	4,040,435	4,046,171	4,822,997	(2,364,497)	
Total Future Exp		21,819,213	9,089,281	9,232,361	8,892,769	(5,395,197)	
Amount To Accrue		21,819,213	9,089,281	9,232,361	8,892,769	(5,395,197)	
PV of Amount to Accrue		10,545,106	4,040,435	4,046,171	4,822,997	(2,364,497)	
Capital Recovery Years	29						
Compound Average Growth	2.54%		2.84%	2.89%	2.13%	2.89%	
First Year 2025 Accrual		<b>517,311</b>	<b>206,222</b>	<b>207,839</b>	<b>224,706</b>	<b>(121,457)</b>	
<hr/>							
0	Reserve @ 12/31/2024	0	0	0	0	0	4-yr Avg
1	2025	517,311	206,222	207,839	224,706	(121,457)	
2	2026	530,441	212,069	213,836	229,498	(124,961)	
3	2027	543,912	218,081	220,006	234,391	(128,567)	
4	2028	557,731	224,264	226,354	239,389	(132,277)	537,349
5	2029	571,908	230,622	232,886	244,493	(136,094)	
6	2030	586,452	237,161	239,606	249,706	(140,020)	
7	2031	601,374	243,885	246,519	255,030	(144,061)	
8	2032	616,682	250,799	253,633	260,468	(148,218)	594,104
9	2033	632,388	257,909	260,951	266,022	(152,494)	
10	2034	648,502	265,221	268,481	271,694	(156,895)	
11	2035	665,034	272,741	276,228	277,487	(161,422)	
12	2036	681,996	280,473	284,198	283,404	(166,080)	656,980
13	2037	699,399	288,425	292,399	289,447	(170,872)	
14	2038	717,254	296,602	300,836	295,618	(175,802)	
15	2039	735,574	305,011	309,517	301,921	(180,875)	
16	2040	754,371	313,659	318,448	308,359	(186,094)	726,650
17	2041	773,658	322,551	327,636	314,934	(191,464)	
18	2042	793,447	331,696	337,090	321,649	(196,988)	
19	2043	813,752	341,100	346,817	328,507	(202,672)	
20	2044	834,586	350,770	356,824	335,512	(208,521)	803,860
21	2045	855,964	360,715	367,120	342,666	(214,537)	
22	2046	877,899	370,942	377,713	349,972	(220,728)	
23	2047	900,408	381,458	388,612	357,434	(227,097)	
24	2048	923,505	392,273	399,826	365,055	(233,650)	889,444
25	2049	947,205	403,395	411,363	372,839	(240,392)	
26	2050	971,524	414,831	423,232	380,789	(247,328)	
27	2051	996,480	426,592	435,445	388,908	(254,465)	
28	2052	1,022,089	438,687	448,009	397,201	(261,807)	984,325
29	2053	1,048,368	451,124	460,936	405,670	(269,362)	
30	2054	0	0	0	0	0	
31	2055	0	0	0	0	0	
32	2056	0	0	0	0	0	262,092
<hr/>							
Equals: Amount To Accrue		<b>21,819,213</b>	<b>9,089,281</b>	<b>9,232,361</b>	<b>8,892,769</b>	<b>(5,395,197)</b>	

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**TAMPA ELECTRIC COMPANY  
 PROJECTED FUTURE DOLLAR DISMANTLEMENT COST BY PLANT**

PLANT	Initial Cost Estimates Are in ____ Dollars	Capital Recovery Year	Dismantlement Component Costs	Cost Estimate Per Study	Inflation Compound Multiplier	Cost Estimate in 2025 Dollars	Start Year of Expenditure	Inflation Compound Multiplier	Future Dollar Cost
Lake Mabel Solar	2023	2054	Labor	4,301,345	1.055	4,535,818	2055	2.250	10,203,684
			Materials & Eq	4,425,775	1.014	4,486,872		2.282	10,237,931
			Disposal	4,233,265	1.042	4,409,710		1.844	8,130,740
			Salvage	(3,121,600)	1.014	(3,164,693)		2.282	(7,221,046)
				9,838,785		10,267,708			21,351,309

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**TAMPA ELECTRIC COMPANY  
COMPUTATION OF ANNUAL ACCRUAL**

Lake Mabel Solar		<u>Total</u>	<u>Labor</u>	<u>Mat &amp; Eq</u>	<u>Disposal</u>	<u>Salvage</u>	
	Year of Study	2025					
	Capital Recovery Year	2054					
	Cost @ Study Year 2025	10,267,708	4,535,818	4,486,872	4,409,710	(3,164,693)	
	Total Future Exp	21,351,309	10,203,684	10,237,931	8,130,740	(7,221,046)	
	Amount To Accrue	21,351,309	10,203,684	10,237,931	8,130,740	(7,221,046)	
	PV of Amount to Accrue	10,267,708	4,535,818	4,486,872	4,409,710	(3,164,693)	
	Capital Recovery Years	29					
	Compound Average Growth	2.56%	2.84%	2.89%	2.13%	2.89%	
	First Year 2025 Accrual	<b>504,874</b>	<b>231,507</b>	<b>230,476</b>	<b>205,451</b>	<b>(162,560)</b>	
0	Reserve @ 12/31/2024	0	0	0	0	0	4-yr Avg
1	2025	504,874	231,507	230,476	205,451	(162,560)	
2	2026	517,778	238,070	237,127	209,832	(167,251)	
3	2027	531,017	244,820	243,969	214,306	(172,077)	
4	2028	544,602	251,761	251,008	218,875	(177,042)	524,568
5	2029	558,541	258,898	258,251	223,542	(182,150)	
6	2030	572,843	266,238	265,703	228,309	(187,406)	
7	2031	587,519	273,786	273,370	233,177	(192,814)	
8	2032	602,577	281,549	281,258	238,148	(198,378)	580,370
9	2033	618,029	289,531	289,374	243,226	(204,102)	
10	2034	633,884	297,739	297,723	248,412	(209,991)	
11	2035	650,153	306,181	306,314	253,709	(216,050)	
12	2036	666,848	314,861	315,153	259,119	(222,284)	642,229
13	2037	683,979	323,788	324,246	264,644	(228,698)	
14	2038	701,559	332,968	333,602	270,286	(235,297)	
15	2039	719,599	342,408	343,228	276,050	(242,087)	
16	2040	738,111	352,115	353,132	281,936	(249,072)	710,812
17	2041	757,108	362,098	363,322	287,947	(256,259)	
18	2042	776,602	372,364	373,805	294,087	(263,653)	
19	2043	796,608	382,921	384,591	300,357	(271,261)	
20	2044	817,139	393,777	395,689	306,761	(279,088)	786,864
21	2045	838,208	404,941	407,106	313,302	(287,141)	
22	2046	859,831	416,422	418,853	319,983	(295,427)	
23	2047	882,021	428,228	430,939	326,805	(303,951)	
24	2048	904,794	440,368	443,374	333,773	(312,722)	871,214
25	2049	928,166	452,853	456,167	340,890	(321,745)	
26	2050	952,152	465,692	469,330	348,159	(331,029)	
27	2051	976,769	478,895	482,872	355,582	(340,581)	
28	2052	1,002,034	492,472	496,806	363,164	(350,408)	964,780
29	2053	1,027,964	506,435	511,141	370,908	(360,519)	
30	2054	0	0	0	0	0	
31	2055	0	0	0	0	0	
32	2056	0	0	0	0	0	256,991
Equals: Amount To Accrue		<b>21,351,309</b>	<b>10,203,684</b>	<b>10,237,931</b>	<b>8,130,740</b>	<b>(7,221,046)</b>	

**TAMPA ELECTRIC COMPANY  
 2023 DEPRECIATION AND  
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 EXHIBIT 3  
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**TAMPA ELECTRIC COMPANY  
 PROJECTED FUTURE DOLLAR DISMANTLEMENT COST BY PLANT**

PLANT	Initial Cost Estimates Are in ___ Dollars	Capital Recovery Year	Dismantlement Component Costs	Cost Estimate Per Study	Inflation Compound Multiplier	Cost Estimate in 2025 Dollars	Start Year of Expenditure	Inflation Compound Multiplier	Future Dollar Cost
Laurel Oaks Solar	2023	2052	Labor	3,342,130	1.055	3,524,315	2053	2.110	7,437,450
			Materials & Eq	3,481,165	1.014	3,529,222		2.145	7,569,148
			Disposal	2,728,490	1.042	2,842,215		1.766	5,019,040
			Salvage	(2,217,600)	1.014	(2,248,213)		2.145	(4,821,760)
				7,334,185		7,647,538			15,203,878

**TAMPA ELECTRIC COMPANY  
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**TAMPA ELECTRIC COMPANY  
COMPUTATION OF ANNUAL ACCRUAL**

Laurel Oaks Solar		<u>Total</u>	<u>Labor</u>	<u>Mat &amp; Eq</u>	<u>Disposal</u>	<u>Salvage</u>	
Year of Study	2025						
Capital Recovery Year	2052						
Cost @ Study Year 2025	7,647,538	3,524,315	3,529,222	2,842,215	(2,248,213)		
Total Future Exp	15,203,878	7,437,450	7,569,148	5,019,040	(4,821,760)		
Amount To Accrue	15,203,878	7,437,450	7,569,148	5,019,040	(4,821,760)		
PV of Amount to Accrue	7,647,538	3,524,315	3,529,222	2,842,215	(2,248,213)		
Capital Recovery Years	27						
Compound Average Growth	2.58%	2.80%	2.87%	2.13%	2.87%		
First Year 2025 Accrual	<b>396,146</b>	<b>187,871</b>	<b>189,525</b>	<b>139,483</b>	<b>(120,733)</b>		
0	Reserve @ 12/31/2024	0	0	0	0	0	4-yr Avg
1	2025	396,146	187,871	189,525	139,483	(120,733)	
2	2026	406,356	193,140	194,957	142,452	(124,193)	
3	2027	416,833	198,557	200,545	145,484	(127,753)	
4	2028	427,585	204,126	206,293	148,580	(131,414)	411,730
5	2029	438,618	209,851	212,206	151,743	(135,181)	
6	2030	449,942	215,737	218,288	154,972	(139,056)	
7	2031	461,562	221,787	224,545	158,271	(143,041)	
8	2032	473,487	228,008	230,981	161,640	(147,141)	455,902
9	2033	485,726	234,403	237,601	165,080	(151,359)	
10	2034	498,286	240,977	244,412	168,594	(155,697)	
11	2035	511,175	247,736	251,417	172,182	(160,160)	
12	2036	524,404	254,684	258,623	175,847	(164,750)	504,898
13	2037	537,981	261,827	266,036	179,590	(169,473)	
14	2038	551,914	269,170	273,661	183,413	(174,330)	
15	2039	566,215	276,720	281,505	187,316	(179,327)	
16	2040	580,892	284,481	289,574	191,303	(184,467)	559,250
17	2041	595,955	292,460	297,874	195,375	(189,754)	
18	2042	611,415	300,662	306,412	199,534	(195,193)	
19	2043	627,282	309,095	315,194	203,781	(200,787)	
20	2044	643,568	317,764	324,228	208,118	(206,543)	619,555
21	2045	660,283	326,677	333,521	212,548	(212,463)	
22	2046	677,439	335,839	343,081	217,072	(218,552)	
23	2047	695,048	345,258	352,915	221,692	(224,817)	
24	2048	713,122	354,942	363,030	226,411	(231,260)	686,473
25	2049	731,673	364,897	373,435	231,230	(237,889)	
26	2050	750,714	375,131	384,139	236,151	(244,707)	
27	2051	770,258	385,652	395,149	241,178	(251,721)	
28	2052	0	0	0	0	0	563,161
29	2053	0	0	0	0	0	
30	2054	0	0	0	0	0	
31	2055	0	0	0	0	0	
32	2056	0	0	0	0	0	0
Equals: Amount To Accrue		15,203,878	7,437,450	7,569,148	5,019,040	(4,821,760)	

**TAMPA ELECTRIC COMPANY  
 2023 DEPRECIATION AND  
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**TAMPA ELECTRIC COMPANY  
 PROJECTED FUTURE DOLLAR DISMANTLEMENT COST BY PLANT**

PLANT	Initial Cost Estimates Are in ___ Dollars	Capital Recovery Year	Dismantlement Component Costs	Cost Estimate Per Study	Inflation Compound Multiplier	Cost Estimate in 2025 Dollars	Start Year of Expenditure	Inflation Compound Multiplier	Future Dollar Cost
Magnolia Solar	2023	2052	Labor	4,093,540	1.055	4,316,686	2053	2.110	9,109,610
			Materials & Eq	4,263,855	1.014	4,322,717		2.145	9,270,963
			Disposal	5,616,600	1.042	5,850,704		1.766	10,331,700
			Salvage	(2,631,500)	1.014	(2,667,827)		2.145	(5,721,709)
				11,342,495		11,822,279			22,990,563



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**TAMPA ELECTRIC COMPANY  
COMPUTATION OF ANNUAL ACCRUAL**

Magnolia Solar		<u>Total</u>	<u>Labor</u>	<u>Mat &amp; Eq</u>	<u>Disposal</u>	<u>Salvage</u>	
Year of Study	2025						
Capital Recovery Year	2052						
Cost @ Study Year 2025	11,822,279	4,316,686	4,322,717	5,850,704	(2,667,827)		
Total Future Exp	22,990,563	9,109,610	9,270,963	10,331,700	(5,721,709)		
Amount To Accrue	22,990,563	9,109,610	9,270,963	10,331,700	(5,721,709)		
PV of Amount to Accrue	11,822,279	4,316,686	4,322,717	5,850,704	(2,667,827)		
Capital Recovery Years	27						
Compound Average Growth	2.49%	2.80%	2.87%	2.13%	2.87%		
First Year 2025 Accrual	<b>606,105</b>	<b>230,110</b>	<b>232,137</b>	<b>287,125</b>	<b>(143,267)</b>		
0	Reserve @ 12/31/2024	0	0	0	0	0	4-yr Avg
1	2025	606,105	230,110	232,137	287,125	(143,267)	
2	2026	621,218	236,564	238,790	293,237	(147,373)	
3	2027	636,714	243,198	245,635	299,478	(151,597)	
4	2028	652,605	250,019	252,675	305,853	(155,942)	629,161
5	2029	668,900	257,032	259,917	312,363	(160,412)	
6	2030	685,609	264,241	267,367	319,011	(165,010)	
7	2031	702,744	271,652	275,031	325,801	(169,739)	
8	2032	720,316	279,271	282,914	332,736	(174,604)	694,392
9	2033	738,335	287,103	291,023	339,818	(179,609)	
10	2034	756,814	295,156	299,364	347,051	(184,757)	
11	2035	775,764	303,434	307,945	354,438	(190,053)	
12	2036	795,197	311,944	316,771	361,982	(195,500)	766,528
13	2037	815,127	320,694	325,851	369,686	(201,103)	
14	2038	835,566	329,688	335,190	377,555	(206,868)	
15	2039	856,527	338,935	344,798	385,591	(212,797)	
16	2040	878,023	348,441	354,680	393,798	(218,896)	846,311
17	2041	900,070	358,213	364,846	402,180	(225,170)	
18	2042	922,680	368,260	375,304	410,740	(231,624)	
19	2043	945,870	378,589	386,061	419,483	(238,263)	
20	2044	969,653	389,207	397,126	428,411	(245,092)	934,568
21	2045	994,045	400,123	408,509	437,530	(252,117)	
22	2046	1,019,062	411,345	420,218	446,843	(259,344)	
23	2047	1,044,721	422,882	432,262	456,354	(266,777)	
24	2048	1,071,038	434,743	444,652	466,067	(274,423)	#####
25	2049	1,098,031	446,936	457,397	475,987	(282,289)	
26	2050	1,125,716	459,471	470,507	486,118	(290,380)	
27	2051	1,154,113	472,358	483,993	496,465	(298,703)	
28	2052	0	0	0	0	0	844,465
29	2053	0	0	0	0	0	
30	2054	0	0	0	0	0	
31	2055	0	0	0	0	0	
32	2056	0	0	0	0	0	0
Equals: Amount To Accrue		<b>22,990,563</b>	<b>9,109,610</b>	<b>9,270,963</b>	<b>10,331,700</b>	<b>(5,721,709)</b>	

**TAMPA ELECTRIC COMPANY  
2023 DEPRECIATION AND  
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**TAMPA ELECTRIC COMPANY  
PROJECTED FUTURE DOLLAR DISMANTLEMENT COST BY PLANT**

<b>PLANT</b>	<b>Initial Cost Estimates Are in ___ Dollars</b>	<b>Capital Recovery Year</b>	<b>Dismantlement Component Costs</b>	<b>Cost Estimate Per Study</b>	<b>Inflation Compound Multiplier</b>	<b>Cost Estimate in 2025 Dollars</b>	<b>Start Year of Expenditure</b>	<b>Inflation Compound Multiplier</b>	<b>Future Dollar Cost</b>
<b>Mountain View Solar</b>	<b>2023</b>	<b>2052</b>	<b>Labor</b>	2,913,410	1.055	<b>3,072,225</b>	<b>2053</b>	2.110	<b>6,483,393</b>
			<b>Materials &amp; Eq</b>	3,034,735	1.014	<b>3,076,629</b>		2.145	<b>6,598,469</b>
			<b>Disposal</b>	2,334,155	1.042	<b>2,431,444</b>		1.766	<b>4,293,663</b>
			<b>Salvage</b>	(1,793,600)	1.014	<b>(1,818,360)</b>		2.145	<b>(3,899,851)</b>
				<b>6,488,700</b>		<b>6,761,937</b>			<b>13,475,674</b>

**TAMPA ELECTRIC COMPANY  
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**TAMPA ELECTRIC COMPANY  
COMPUTATION OF ANNUAL ACCRUAL**

Mountain View Solar		<u>Total</u>	<u>Labor</u>	<u>Mat &amp; Eq</u>	<u>Disposal</u>	<u>Salvage</u>	
Year of Study	2025						
Capital Recovery Year	2052						
Cost @ Study Year 2025	6,761,937	3,072,225	3,076,629	2,431,444	(1,818,360)		
Total Future Exp	13,475,674	6,483,393	6,598,469	4,293,663	(3,899,851)		
Amount To Accrue	13,475,674	6,483,393	6,598,469	4,293,663	(3,899,851)		
PV of Amount to Accrue	6,761,937	3,072,225	3,076,629	2,431,444	(1,818,360)		
Capital Recovery Years	27						
Compound Average Growth	2.59%	2.80%	2.87%	2.13%	2.87%		
First Year 2025 Accrual	<b>350,666</b>	<b>163,771</b>	<b>165,220</b>	<b>119,324</b>	<b>(97,649)</b>		
0	Reserve @ 12/31/2024	0	0	0	0	0	4-yr Avg
1	2025	350,666	163,771	165,220	119,324	(97,649)	
2	2026	359,736	168,364	169,955	121,864	(100,448)	
3	2027	369,044	173,087	174,827	124,458	(103,327)	
4	2028	378,597	177,941	179,838	127,107	(106,288)	364,511
5	2029	388,401	182,932	184,992	129,812	(109,335)	
6	2030	398,464	188,062	190,295	132,575	(112,469)	
7	2031	408,791	193,337	195,749	135,397	(115,692)	
8	2032	419,390	198,760	201,360	138,279	(119,008)	403,761
9	2033	430,268	204,334	207,131	141,222	(122,419)	
10	2034	441,433	210,065	213,068	144,228	(125,928)	
11	2035	452,892	215,957	219,175	147,298	(129,538)	
12	2036	464,653	222,014	225,457	150,433	(133,250)	447,311
13	2037	476,725	228,241	231,919	153,635	(137,070)	
14	2038	489,115	234,642	238,567	156,905	(140,999)	
15	2039	501,832	241,223	245,405	160,245	(145,040)	
16	2040	514,885	247,989	252,438	163,655	(149,197)	495,639
17	2041	528,283	254,944	259,674	167,139	(153,473)	
18	2042	542,035	262,094	267,117	170,696	(157,872)	
19	2043	556,150	269,445	274,773	174,329	(162,397)	
20	2044	570,639	277,002	282,649	178,040	(167,052)	549,277
21	2045	585,511	284,771	290,750	181,829	(171,840)	
22	2046	600,776	292,758	299,084	185,700	(176,766)	
23	2047	616,445	300,969	307,656	189,652	(181,832)	
24	2048	632,530	309,411	316,474	193,689	(187,044)	608,816
25	2049	649,040	318,089	325,545	197,811	(192,405)	
26	2050	665,988	327,010	334,876	202,022	(197,920)	
27	2051	683,385	336,182	344,475	206,322	(203,593)	
28	2052	0	0	0	0	0	499,603
29	2053	0	0	0	0	0	
30	2054	0	0	0	0	0	
31	2055	0	0	0	0	0	
32	2056	0	0	0	0	0	0
Equals: Amount To Accrue		<b>13,475,674</b>	<b>6,483,393</b>	<b>6,598,469</b>	<b>4,293,663</b>	<b>(3,899,851)</b>	

**TAMPA ELECTRIC COMPANY  
2023 DEPRECIATION AND  
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EXHIBIT 3  
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**TAMPA ELECTRIC COMPANY  
PROJECTED FUTURE DOLLAR DISMANTLEMENT COST BY PLANT**

<b>PLANT</b>	<b>Initial Cost Estimates Are in ___ Dollars</b>	<b>Capital Recovery Year</b>	<b>Dismantlement Component Costs</b>	<b>Cost Estimate Per Study</b>	<b>Inflation Compound Multiplier</b>	<b>Cost Estimate in 2025 Dollars</b>	<b>Start Year of Expenditure</b>	<b>Inflation Compound Multiplier</b>	<b>Future Dollar Cost</b>
<b>Riverside Solar</b>	<b>2023</b>	<b>2052</b>	<b>Labor</b>	3,383,760	1.055	<b>3,568,214</b>	<b>2053</b>	2.110	<b>7,530,092</b>
			<b>Materials &amp; Eq</b>	3,524,750	1.014	<b>3,573,408</b>		2.145	<b>7,663,916</b>
			<b>Disposal</b>	3,175,610	1.042	<b>3,307,972</b>		1.766	<b>5,841,514</b>
			<b>Salvage</b>	(2,092,100)	1.014	<b>(2,120,981)</b>		2.145	<b>(4,548,884)</b>
				<b>7,992,020</b>		<b>8,328,613</b>			<b>16,486,638</b>

**TAMPA ELECTRIC COMPANY  
2023 DEPRECIATION AND  
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**TAMPA ELECTRIC COMPANY  
COMPUTATION OF ANNUAL ACCRUAL**

Riverside Solar		<u>Total</u>	<u>Labor</u>	<u>Mat &amp; Eq</u>	<u>Disposal</u>	<u>Salvage</u>	
Year of Study	2025						
Capital Recovery Year	2052						
Cost @ Study Year 2025	8,328,613	3,568,214	3,573,408	3,307,972	(2,120,981)		
Total Future Exp	16,486,638	7,530,092	7,663,916	5,841,514	(4,548,884)		
Amount To Accrue	16,486,638	7,530,092	7,663,916	5,841,514	(4,548,884)		
PV of Amount to Accrue	8,328,613	3,568,214	3,573,408	3,307,972	(2,120,981)		
Capital Recovery Years	27						
Compound Average Growth	2.56%	2.80%	2.87%	2.13%	2.87%		
First Year 2025 Accrual	<b>430,549</b>	<b>190,211</b>	<b>191,898</b>	<b>162,340</b>	<b>(113,900)</b>		
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0	Reserve @ 12/31/2024	0	0	0	0	0	4-yr Avg
1	2025	430,549	190,211	191,898	162,340	(113,900)	
2	2026	441,574	195,546	197,398	165,795	(117,165)	
3	2027	452,887	201,030	203,056	169,324	(120,523)	
4	2028	464,495	206,668	208,876	172,928	(123,977)	447,376
5	2029	476,406	212,465	214,863	176,609	(127,531)	
6	2030	488,627	218,424	221,021	180,368	(131,186)	
7	2031	501,167	224,550	227,356	184,207	(134,946)	
8	2032	514,034	230,848	233,873	188,128	(138,814)	495,059
9	2033	527,238	237,323	240,576	192,132	(142,793)	
10	2034	540,786	243,979	247,472	196,222	(146,886)	
11	2035	554,689	250,822	254,565	200,398	(151,096)	
12	2036	568,954	257,856	261,861	204,663	(155,427)	547,917
13	2037	583,593	265,088	269,367	209,020	(159,882)	
14	2038	598,615	272,523	277,088	213,469	(164,464)	
15	2039	614,030	280,167	285,030	218,012	(169,178)	
16	2040	629,849	288,025	293,199	222,652	(174,027)	606,522
17	2041	646,082	296,103	301,603	227,392	(179,015)	
18	2042	662,741	304,408	310,248	232,231	(184,146)	
19	2043	679,836	312,945	319,140	237,174	(189,424)	
20	2044	697,379	321,722	328,288	242,223	(194,854)	671,509
21	2045	715,382	330,746	337,697	247,378	(200,439)	
22	2046	733,858	340,022	347,376	252,644	(206,184)	
23	2047	752,819	349,559	357,333	258,021	(212,094)	
24	2048	772,278	359,363	367,575	263,513	(218,173)	743,585
25	2049	792,248	369,442	378,111	269,122	(224,426)	
26	2050	812,743	379,803	388,948	274,850	(230,859)	
27	2051	833,777	390,456	400,097	280,700	(237,476)	
28	2052	0	0	0	0	0	609,692
29	2053	0	0	0	0	0	
30	2054	0	0	0	0	0	
31	2055	0	0	0	0	0	
32	2056	0	0	0	0	0	0
<hr/>							
Equals: Amount To Accrue		16,486,638	7,530,092	7,663,916	5,841,514	(4,548,884)	



**DEPRECIATION ANNUAL STATUS REPORTS  
FROM 2021 THROUGH 2024**

**TAMPA ELECTRIC COMPANY  
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FILED: DECEMBER 27, 2023**

**SCHEDULE B-7**  
**FLORIDA PUBLIC SERVICE COMMISSION**  
**COMPANY: TAMPA ELECTRIC COMPANY**  
**RULE 25-6.0436(9), F.A.C.**

**PLANT BALANCES BY ACCOUNT AND SUB-ACCOUNT**

EXPLANATION: Provide the depreciation rate and plant balances for each account or sub-account to which a separate depreciation rate is prescribed. (Include Amortization/Recovery amounts).

Type of data shown:  
Year Ending December 31, 2021

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Depreciation Rate (%)	(4) Plant Balance Beg. of Year	(5) Total Plant Added	(6) Total Plant Retired	(7) Adjustments or Transfers	(8) Plant Balance End of Year	(9) 13-Month Average
2		<b>STEAM PRODUCTION</b>							
3		<b>BIG BEND POWER STATION</b>							
4		<b>BIG BEND COMMON</b>							
5	31140	Structures and Improvements	2.9	235,174,550	2,431,278	(67,461)	-	237,538,367	
6	31240	Boiler Plant Equipment	3.4	183,098,030	3,762,631	(1,376,178)	-	185,484,483	
7	31440	Turbogenerator Units	2.3	8,821,955	120,148	-	-	8,942,103	
8	31540	Accessory Electric Equipment	3.7	43,821,818	15,143	(354,889)	-	43,792,072	
9	31640	Misc. Power Plant Equipment	4.2	25,096,603	325,258	(26,808)	-	25,395,053	
10		TOTAL BIG BEND COMMON		496,012,955	6,654,458	(1,825,336)	-	500,842,077	
11								498,066,819	
12		<b>BIG BEND UNIT 1</b>							
13	31141	Structures and Improvements	2.0	7,287,126	-	(4,852,753)	-	2,434,373	
14	31241	Boiler Plant Equipment	4.0	102,965,872	-	(101,960,154)	-	1,005,718	
15	31441	Turbogenerator Units	3.5	50,488,850	-	(28,553,152)	-	21,935,698	
16	31541	Accessory Electric Equipment	3.5	17,018,634	-	(16,777,127)	-	241,507	
17	31641	Misc. Power Plant Equipment	2.9	948,127	-	(639,601)	-	308,526	
18		TOTAL BIG BEND UNIT 1		178,708,609	-	(152,782,787)	-	25,925,822	
19								166,956,087	
20		<b>BIG BEND UNIT 2</b>							
21	31142	Structures and Improvements	2.0	7,041,822	-	(7,041,822)	-	0	
22	31242	Boiler Plant Equipment	3.7	87,640,918	47,868	(85,999,336)	-	1,689,449	
23	31442	Turbogenerator Units	3.8	50,863,063	8,199	(50,871,262)	-	46,949,401	
24	31542	Accessory Electric Equipment	3.3	18,870,058	-	(18,870,058)	-	0	
25	31642	Misc. Power Plant Equipment	3.0	546,950	-	(546,950)	-	0	
26		TOTAL BIG BEND UNIT 2		164,962,811	56,067	(163,329,429)	-	1,689,449	
27								152,420,329	
28		<b>BIG BEND UNIT 3</b>							
29	31143	Structures and Improvements	1.8	15,195,122	16,407	(15,195,122)	-	16,407	
30	31243	Boiler Plant Equipment	3.5	164,880,016	497,342	(164,585,955)	-	791,403	
31	31443	Turbogenerator Units	3.2	54,862,764	216,762	(54,818,555)	-	280,970	
32	31543	Accessory Electric Equipment	3.6	26,082,372	-	(26,082,372)	-	0	
33	31643	Misc. Power Plant Equipment	3.0	1,988,253	-	(1,988,253)	-	0	
34		TOTAL BIG BEND UNIT 3		263,008,525	730,511	(262,670,256)	-	1,068,780	
35								243,195,982	
36		<b>BIG BEND UNIT 4</b>							
37	31144	Structures and Improvements	1.8	64,771,780	3,682	(2,200)	-	64,773,273	
38	31244	Boiler Plant Equipment	3.0	288,210,494	3,256,502	(1,031,231)	-	290,435,765	
39	31444	Turbogenerator Units	2.8	109,750,740	146,614	(87,489)	-	109,835,704	
40	31544	Accessory Electric Equipment	3.2	51,508,720	27,176	-	-	51,535,896	
41	31644	Misc. Power Plant Equipment	2.5	5,865,812	-	-	-	5,865,812	
42		TOTAL BIG BEND UNIT 4		520,107,545	3,433,985	(1,120,919)	-	522,420,611	
43								521,672,666	
44		Totals may be affected due to rounding.							

**TAMPA ELECTRIC COMPANY  
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**SCHEDULE B-7** Page 2 of 10  
**PLANT BALANCES BY ACCOUNT AND SUB-ACCOUNT**  
**FLORIDA PUBLIC SERVICE COMMISSION** Type of data shown:  
 EXPLANATION: Provide the depreciation rate and plant balances for each account or sub-account to which  
 a separate depreciation rate is prescribed. (Include Amortization/Recovery amounts).  
**Year Ending December 31, 2021**  
**COMPANY: TAMPA ELECTRIC COMPANY**  
**RULE 25-5.0436(9), F.A.C.**

Line No.	(1) Account/ Sub-number	(2) Account/ Sub-account Title	(3) Depreciation Rate (%)	(4) Plant Balance Beg. of Year	(5) Total Plant Added	(6) Total Plant Retired	(7) Adjustments or Transfers	(8) Plant Balance End of Year	(9) 13-Month Average
1									
2		BIG BEND UNIT 3 & 4 FGD							
3	31145	Structures and Improvements	2.0	24,499,861	113,715	(58,259)	-	24,534,445	
4	31245	Boiler Plant Equipment	2.5	161,429,554	18,960,955	(142,078)	-	171,936,158	
5	31545	Accessory Electric Equipment	3.1	25,708,504	13,614	-	-	25,713,740	
6	31645	Misc. Power Plant Equipment	3.2	672,914	-	-	-	672,914	
7		TOTAL BIG BEND UNIT 3 & 4 FGD		212,310,832	19,088,285	(200,337)	-	222,857,257	
8									
9									
10		BIG BEND UNIT 1 & 2 FGD							
11	31146	Structures and Improvements	2.9	12,657,053	1,640	(5,382,900)	-	7,275,792	
12	31246	Boiler Plant Equipment	3.3	55,036,214	96,668	(38,627,685)	-	16,505,197	
13	31546	Accessory Electric Equipment	3.5	9,765,956	-	(9,453,946)	-	312,010	
14	31646	Misc. Power Plant Equipment	2.9	1,725,496	-	(703,562)	-	1,021,934	
15		TOTAL BIG BEND UNIT 1 & 2 FGD		79,184,719	98,307	(54,168,093)	-	25,114,934	
16									
17									
18		BIG BEND UNIT 1 SCR							
19	31151	Structures and Improvements	4.1	23,136,623	-	(22,964,541)	-	172,082	
20	31251	Boiler Plant Equipment	4.3	46,985,093	-	(39,270,759)	-	7,714,334	
21	31551	Accessory Electric Equipment	4.8	14,576,031	-	(9,744,000)	-	4,832,031	
22	31651	Misc. Power Plant Equipment	4.1	879,815	-	(879,815)	-	812,137	
23		TOTAL BIG BEND UNIT 1 SCR		85,577,561	-	(72,859,114)	-	12,718,447	
24									
25									
26		BIG BEND UNIT 2 SCR							
27	31152	Structures and Improvements	3.5	25,208,869	-	(25,208,869)	-	-	
28	31252	Boiler Plant Equipment	4.0	51,260,287	-	(51,260,287)	-	0	
29	31552	Accessory Electric Equipment	4.1	15,951,073	-	(15,951,073)	-	(0)	
30	31652	Misc. Power Plant Equipment	3.7	958,616	-	(958,616)	-	884,876	
31		TOTAL BIG BEND UNIT 2 SCR		93,378,845	-	(93,378,845)	-	86,195,857	
32									
33									
34		BIG BEND UNIT 3 SCR							
35	31153	Structures and Improvements	3.1	21,689,422	-	(21,689,422)	-	-	
36	31253	Boiler Plant Equipment	3.9	44,040,159	-	(44,040,159)	-	-	
37	31553	Accessory Electric Equipment	4.0	13,761,422	-	(13,761,422)	-	-	
38	31653	Misc. Power Plant Equipment	3.4	824,684	-	(824,684)	-	761,246	
39		TOTAL BIG BEND UNIT 3 SCR		80,315,687	-	(80,315,687)	-	74,137,557	
40									
41									
42									
43									
44									

Totals may be affected due to rounding.



SCHEDULE B-7  
 FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: TAMPA ELECTRIC COMPANY  
 RULE 25-6.0436(9), F.A.C.

PLANT BALANCES BY ACCOUNT AND SUB-ACCOUNT  
 EXPLANATION: Provide the depreciation rate and plant balances for each account or sub-account to which a separate depreciation rate is prescribed. (Include Amortization/Recovery amounts).  
 Type of data shown:  
 Year Ending December 31, 2021

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Depreciation Rate (%)	(4) Plant Balance Beg. of Year	(5) Total Plant Added	(6) Total Plant Retired	(7) Adjustments or Transfers	(8) Plant Balance End of Year	(9) 13-Month Average
2		BIG BEND UNIT 4 SCR							
3	31154	Structures and Improvements	2.4	16,857,250	-	-	-	16,857,250	
4	31254	Boiler Plant Equipment	3.8	30,373,191	-	-	-	30,373,191	
5	31554	Accessory Electric Equipment	3.9	10,642,027	-	-	-	10,642,027	
6	31654	Misc. Power Plant Equipment	3.3	687,934	-	-	-	687,934	
7		TOTAL BIG BEND UNIT 4 SCR		58,560,402	-	-	-	58,560,402	
8									
9	31247	BIG BEND FUEL CLAUSE	20.0	21,433,232	10,477	(11,287,186)	-	20,569,165	
10									
11	31647	BIG BEND TOOLS - AMORT	14.3	1,106,728	2,358	(19,647)	-	1,101,364	
12									
13		TOTAL BIG BEND POWER STATION		2,254,668,251	30,074,449	(893,957,634)	-	1,390,785,066	
14									
15		TOTAL STEAM PRODUCTION		2,254,668,251	30,074,449	(893,957,634)	-	1,390,785,066	
16									
17									
18									
19									
20		OTHER PRODUCTION							
21		BIG BEND POWER STATION							
22		BIG BEND COMBUSTION TURBINE 4							
23	34144	Structures and Improvements	2.6	3,311,083	-	-	-	3,311,083	
24	34244	Fuel Holders, Producers and Accessories	3.6	2,353,181	-	-	-	2,353,181	
25	34344	Prime Movers	4.0	19,816,851	-	-	-	19,816,851	
26	34544	Accessory Electric Equipment	4.0	15,324,704	-	-	-	15,324,704	
27	34644	Misc. Power Plant Equipment	4.0	510,665	-	-	-	510,665	
28		TOTAL BIG BEND COMBUSTION TURBINE 4		41,316,484	-	-	-	41,316,484	
29									
30		BIG BEND COMBUSTION TURBINE 5							
31	34345	Prime Movers	2.9	-	173,600,336	-	-	173,600,336	
32		TOTAL BIG BEND COMBUSTION TURBINE 5		-	173,600,336	-	-	173,600,336	
33									
34		BIG BEND COMBUSTION TURBINE 6							
35	34346	Prime Movers	2.9	-	173,036,436	-	-	173,036,436	
36		TOTAL BIG BEND COMBUSTION TURBINE 6		-	173,036,436	-	-	173,036,436	
37		TOTAL BIG BEND POWER STATION		41,316,484	346,636,771	-	-	387,953,256	
38									
39									
40									
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42									
43									
44		Totals may be affected due to rounding.							

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**SCHEDULE B-7  
FLORIDA PUBLIC SERVICE COMMISSION  
COMPANY: TAMPA ELECTRIC COMPANY**

**PLANT BALANCES BY ACCOUNT AND SUB-ACCOUNT**

EXPLANATION: Provide the depreciation rate and plant balances for each account or sub-account to which a separate depreciation rate is prescribed. (Include Amortization/Recovery amounts).

Type of data shown:  
Year Ending December 31, 2021

**RULE 25-6.0436(9), F.A.C.**

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Depreciation Rate (%)	(4) Plant Balance Beg. of Year	(5) Total Plant Added	(6) Total Plant Retired	(7) Adjustments or Transfers	(8) Plant Balance End of Year	(9) 13-Month Average
1									
2		<b>POLK POWER STATION</b>							
3		POLK COMMON							
4	34180	Structures and Improvements	2.2	190,276,105	839,317	(77,648)	191,037,773	190,367,550	
5	34280	Fuel Holders, Producers and Accessories	3.7	9,270,687	-	-	9,270,687	9,270,687	
6	34380	Prime Movers	2.2	10,370,022	505,199	-	10,875,220	10,783,408	
7	34580	Accessory Electric Equipment	2.9	13,912,445	-	-	13,912,445	13,912,445	
8	34680	Misc. Power Plant Equipment	2.4	850,631	-	-	850,631	850,631	
9		TOTAL POLK POWER COMMON		224,679,890	1,344,515	(77,648)	225,946,757	225,184,721	
10									
11									
12		<b>POLK UNIT 1</b>							
13	34181	Structures and Improvements	2.5	50,518,479	154,264	-	50,672,743	50,563,616	
14	34281	Fuel Holders, Producers and Accessories	3.4	244,641,917	44,878	(13,325)	244,673,470	244,636,374	
15	34381	Prime Movers	4.5	146,727,138	6,879,922	(1,675,348)	151,931,712	148,766,389	
16	34581	Accessory Electric Equipment	3.3	58,038,687	1,429,421	(28,864)	59,439,243	58,996,922	
17	34681	Misc. Power Plant Equipment	3.1	6,060,777	12,450	(10,724)	6,062,503	6,061,573	
18		TOTAL POLK UNIT 1		505,986,998	8,520,934	(1,728,261)	512,779,671	509,023,875	
19									
20		<b>POLK UNIT 2</b>							
21	34182	Structures and Improvements	2.7	2,160,338	-	-	2,160,338	2,160,338	
22	34282	Fuel Holders, Producers and Accessories	3.3	2,059,516	17,950	-	2,077,466	2,074,389	
23	34382	Prime Movers	4.4	26,116,296	9,488,538	-	35,604,834	28,995,311	
24	34582	Accessory Electric Equipment	2.8	17,658,862	1,280,844	(4,098)	18,935,607	17,912,274	
25	34682	Misc. Power Plant Equipment	3.5	173,210	-	-	173,210	173,210	
26		TOTAL POLK UNIT 2		48,168,222	10,787,332	(4,098)	58,951,455	51,315,522	
27									
28		<b>POLK UNIT 3</b>							
29	34183	Structures and Improvements	2.6	10,533,316	-	-	10,533,316	10,533,316	
30	34283	Fuel Holders, Producers and Accessories	2.9	1,304,576	62,097	(11,588)	1,355,085	1,331,037	
31	34383	Prime Movers	4.6	32,633,941	5,837,267	(123,125)	38,348,083	35,672,990	
32	34583	Accessory Electric Equipment	3.0	9,098,307	-	-	9,098,307	9,098,307	
33	34683	Misc. Power Plant Equipment	3.1	432,910	-	-	432,910	432,910	
34		TOTAL POLK UNIT 3		54,003,050	5,899,364	(134,713)	59,767,701	57,068,561	
35									
36		<b>POLK UNIT 4</b>							
37	34184	Structures and Improvements	2.4	5,811,520	11,514	-	5,823,034	5,813,291	
38	34284	Fuel Holders, Producers and Accessories	3.2	2,167,428	336,609	(223,949)	2,280,087	2,178,602	
39	34384	Prime Movers	4.1	22,207,411	6,125,389	(4,043)	28,328,758	25,489,092	
40	34584	Accessory Electric Equipment	3.9	5,573,653	-	-	5,573,653	5,573,653	
41	34684	Misc. Power Plant Equipment	3.9	-	-	-	-	-	
42		TOTAL POLK UNIT 4		35,760,012	6,473,512	(227,991)	42,005,533	39,064,637	
43									
44		Totals may be affected due to rounding.							

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**PLANT BALANCES BY ACCOUNT AND SUB-ACCOUNT**

FLORIDA PUBLIC SERVICE COMMISSION      EXPLANATION: Provide the depreciation rate and plant balances for each account or sub-account to which a separate depreciation rate is prescribed. (Include Amortization/Recovery amounts).      Type of data shown: Year Ending December 31, 2021

COMPANY: TAMPA ELECTRIC COMPANY

RULE 25-6.0436(9), F.A.C.

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Depreciation Rate (%)	(4) Plant Balance Beg. of Year	(5) Total Plant Added	(6) Total Plant Retired	(7) Adjustments or Transfers	(8) Plant Balance End of Year	(9) 13-Month Average
2		POLK UNIT 5							
3	34185	Structures and Improvements	2.4	5,746,580	-	-	5,746,580	5,746,580	
4	34285	Fuel Holders, Producers and Accessories	3.4	2,200,050	23,983	-	2,224,043	2,205,587	
5	34385	Prime Movers	3.9	25,066,750	135,649	(6,383)	25,196,016	25,083,349	
6	34585	Accessory Electric Equipment	3.9	5,465,055	-	-	5,465,055	5,465,055	
7	34685	Misc. Power Plant Equipment	3.9	-	-	-	-	-	
8		TOTAL POLK UNIT 5		38,478,435	159,642	(6,383)	38,631,694	38,500,570	
9									
10		POLK CCST							
11	34186	Structures and Improvements	2.9	13,374,554	-	-	13,374,554	13,374,554	
12	34286	Fuel Holders, Producers and Accessories	2.9	213,605,988	79,025	(43,926)	213,641,088	213,619,665	
13	34386	Prime Movers	2.9	223,608,773	54,719	-	223,663,492	223,642,440	
14	34586	Accessory Electric Equipment	2.9	18,335,994	13,774	(11,173)	18,338,595	18,337,394	
15	34686	Misc. Power Plant Equipment	2.9	141,626	-	-	141,626	141,626	
16		TOTAL POLK CCST		469,066,935	147,519	(55,098)	469,159,355	469,115,680	
17									
18	34287	POLK 1 FUEL CLAUSE	20.0	0	-	-	0	0	
19									
20	34687	POLK POWER TOOLS - AMORT	14.3	1,200,400	146,730	(236,554)	1,110,576	1,116,123	
21									
22		TOTAL POLK POWER STATION		1,377,343,941	33,479,548	(2,470,749)	1,408,352,741	1,390,389,690	
23									
24									
25		BAYSIDE POWER STATION							
26		BAYSIDE COMMON							
27	34130	Structures and Improvements	2.3	84,179,579	3,381,646	(228,749)	87,332,476	85,703,604	
28	34230	Fuel Holders, Producers and Accessories	2.5	22,664,041	181,861	(26,132)	22,819,770	22,716,680	
29	34330	Prime Movers	3.2	38,938,954	136,087	(340,136)	38,734,906	38,999,422	
30	34530	Accessory Electric Equipment	4.2	29,294,636	-	(53,657)	29,240,979	29,270,361	
31	34630	Misc. Power Plant Equipment	3.2	11,054,023	81,966	-	11,135,989	11,060,328	
32		TOTAL BAYSIDE COMMON		186,131,233	3,781,560	(648,874)	189,263,919	187,750,395	
33									
34		BAYSIDE UNIT 1							
35	34131	Structures and Improvements	2.5	21,508,359	-	(149,772)	21,358,587	21,462,276	
36	34231	Fuel Holders, Producers and Accessories	2.9	78,045,137	1,592,176	(6,1915)	79,575,399	78,191,638	
37	34331	Prime Movers	4.2	210,494,017	1,623,722	(733,145)	211,384,594	210,782,896	
38	34531	Accessory Electric Equipment	3.2	39,338,145	116,681	(308,140)	39,146,686	39,297,556	
39	34631	Misc. Power Plant Equipment	2.7	1,152,706	22,999	-	1,175,705	1,154,475	
40		TOTAL BAYSIDE UNIT 1		350,538,364	3,355,579	(1,252,971)	352,640,972	350,888,841	
41									
42									
43									
44									

Totals may be affected due to rounding.

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**SCHEDULE B-7** **PLANT BALANCES BY ACCOUNT AND SUB-ACCOUNT** **Page 6 of 10**  
**FLORIDA PUBLIC SERVICE COMMISSION** **EXPLANATION: Provide the depreciation rate and plant balances for each account or sub-account to which a separate depreciation rate is prescribed. (Include Amortization/Recovery amounts).** **Type of data shown: Year Ending December 31, 2021**  
**COMPANY: TAMPA ELECTRIC COMPANY**  
**RULE 25-6.0436(9), F.A.C.**

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Depreciation Rate (%)	(4) Plant Balance Beg. of Year	(5) Total Plant Added	(6) Total Plant Retired	(7) Adjustments or Transfers	(8) Plant Balance End of Year	(9) 13-Month Average
2		BAYSIDE UNIT 2							
3	34132	Structures and Improvements	2.5	26,971,966	-	-	-	26,971,966	
4	34232	Fuel Holders, Producers and Accessories	2.9	103,676,280	1,488,503	(687,096)	-	103,765,309	
5	34332	Prime Movers	4.1	288,044,264	821,053	(405,198)	-	288,253,442	
6	34532	Accessory Electric Equipment	3.1	44,058,767	345,326	(12,324)	-	44,196,772	
7	34632	Misc. Power Plant Equipment	2.8	1,455,592	-	-	-	1,455,592	
8		TOTAL BAYSIDE UNIT 2		464,206,870	2,654,882	(1,004,618)	-	464,643,082	
9									
10		BAYSIDE COMBUSTION TURBINE 3							
11	34133	Structures and Improvements	2.6	656,349	-	-	-	656,349	
12	34233	Fuel Holders, Producers and Accessories	3.6	3,389,690	-	-	-	3,389,690	
13	34333	Prime Movers	4.0	15,458,703	-	-	-	15,458,703	
14	34533	Accessory Electric Equipment	4.0	14,155,293	12,126	(13,603)	-	14,155,243	
15	34633	Misc. Power Plant Equipment	4.0	905	-	-	-	905	
16		TOTAL BAYSIDE COMBUSTION TURBINE 3		33,660,940	12,126	(13,603)	-	33,660,890	
17									
18		BAYSIDE COMBUSTION TURBINE 4							
19	34134	Structures and Improvements	2.6	242,334	-	-	-	242,334	
20	34234	Fuel Holders, Producers and Accessories	3.6	3,362,087	-	-	-	3,362,087	
21	34334	Prime Movers	4.0	15,883,017	-	-	-	15,883,017	
22	34534	Accessory Electric Equipment	4.0	4,168,999	-	-	-	4,168,999	
23	34634	Misc. Power Plant Equipment	4.0	905	-	-	-	905	
24		TOTAL BAYSIDE COMBUSTION TURBINE 4		23,657,341	-	-	-	23,657,341	
25									
26		BAYSIDE COMBUSTION TURBINE 5							
27	34135	Structures and Improvements	2.6	793,114	-	-	-	793,114	
28	34235	Fuel Holders, Producers and Accessories	3.6	2,046,085	-	-	-	2,046,085	
29	34335	Prime Movers	4.0	18,623,181	-	-	-	18,623,181	
30	34535	Accessory Electric Equipment	4.0	10,351,047	47,841	(13,989)	-	10,353,651	
31	34635	Misc. Power Plant Equipment	4.0	-	-	-	-	-	
32		TOTAL BAYSIDE COMBUSTION TURBINE 5		31,813,427	47,841	(13,989)	-	31,816,031	
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Totals may be affected due to rounding.

**TAMPA ELECTRIC COMPANY  
2023 DEPRECIATION AND  
DISMANTLEMENT STUDY  
EXHIBIT 4  
BATES STAMPED PAGES: 649 - 729  
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**PLANT BALANCES BY ACCOUNT AND SUB-ACCOUNT**

FLORIDA PUBLIC SERVICE COMMISSION  
COMPANY: TAMPA ELECTRIC COMPANY  
RULE 25-6.0436(9), F.A.C.

EXPLANATION: Provide the depreciation rate and plant balances for each account or sub-account to which a separate depreciation rate is prescribed. (Include Amortization/Recovery amounts).

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Depreciation Rate (%)	(4) Plant Balance Beg. of Year	(5) Total Plant Added	(6) Total Plant Retired	(7) Adjustments or Transfers	(8) Plant Balance End of Year	(9) 13-Month Average
2		BAYSIDE COMBUSTION TURBINE 6							
3	34136	Structures and Improvements	2.6	2,656,232	-	-	2,656,232	2,656,232	
4	34236	Fuel Holders, Producers and Accessories	3.6	1,537,279	-	-	1,537,279	1,537,279	
5	34336	Prime Movers	4.0	17,517,321	(840)	-	17,516,480	17,516,898	
6	34536	Accessory Electric Equipment	4.0	14,358,607	-	-	14,358,607	14,358,607	
7	34636	Misc. Power Plant Equipment	4.0	11,736	-	-	11,736	11,736	
8		TOTAL BAYSIDE COMBUSTION TURBINE 6		36,081,174	(840)	-	36,080,334	36,080,752	
9									
10	34637	BAYSIDE TOOLS	14.3	549,575	58,179	(100,017)	507,736	502,770	
11									
12		TOTAL BAYSIDE POWER STATION		1,126,638,925	9,909,325	(3,034,071)	1,133,514,179	1,129,000,101	
13									
14		ELECTRIC OTHER PRODUCTION - SOLAR							
15	34199	STR AND IMPROVEMENTS-SOLAR	3.3	224,151,490	42,319,644	-	266,471,133	243,275,766	
16	34399	PRIME MOVERS - SOLAR	3.3	344,532,227	105,197,470	-	449,729,697	394,783,261	
17	34599	ACCESSORY ELECT EQ-SOLAR	3.3	167,518,682	19,303,273	-	186,821,955	177,763,604	
18		TOTAL SOLAR		736,202,399	166,820,387	-	903,022,786	815,822,632	
19									
20									
21		ELECTRIC OTHER PRODUCTION - DISTRIBUTED ENERGY							
22	34899	ENERGY STORAGE BATTERY EQUIPMENT	10.0	9,473,274	(526,891)	-	8,946,383	9,230,093	
23									
24		TOTAL DISTRIBUTED ENERGY		9,473,274	(526,891)	-	8,946,383	9,230,093	
25									
26		TOTAL OTHER PRODUCTION		3,290,875,023	556,319,141	(5,504,820)	3,841,789,344	3,412,423,367	
27									
28		TOTAL PRODUCTION PLANT		5,545,643,273	586,393,590	(899,462,453)	5,232,574,410	5,613,178,645	
29									
30		TRANSMISSION PLANT							
31	35001	LAND RIGHTS	1.3	12,151,665	10,214	-	12,161,879	12,153,236	
32	35100	ENERGY STORAGE EQUIPMENT	10.0	-	-	-	-	-	
33	35200	STRUCTURES & IMPROVEMENTS	1.7	56,968,915	2,027,993	(40,791)	58,956,117	57,806,791	
34	35300	STATION EQUIPMENT	2.3	356,026,318	50,940,059	(8,927,949)	399,044,018	372,237,217	
35	35400	TOWERS & FIXTURES	2.3	5,092,061	-	-	5,092,061	5,092,061	
36	35500	POLES & FIXTURES	3.6	367,723,742	8,574,179	(1,026,198)	375,131,762	367,570,841	
37	35600	OVERHEAD CONDUCTORS & DEVICES	2.8	164,005,656	4,212,830	(1,976,685)	166,369,641	164,634,747	
38	35601	CLEARING RIGHTS-OF-WAY	2.0	2,110,610	-	-	2,110,610	2,110,610	
39	35700	UNDERGROUND CONDUIT	1.8	3,597,803	727,900	-	4,325,703	4,157,759	
40	35800	UNDERGROUND CONDUCTORS & DEVICES	2.3	7,404,951	4,357,478	-	11,762,429	10,752,964	
41	35900	ROADS AND TRAILS	1.5	15,597,396	233,178	(9,736)	15,820,837	15,662,700	
42									
43		TOTAL TRANSMISSION PLANT		990,679,116	71,063,832	(11,981,359)	1,050,775,057	1,012,178,924	
44		Totals may be affected due to rounding.							

**TAMPA ELECTRIC COMPANY  
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SCHEDULE B-7 FLORIDA PUBLIC SERVICE COMMISSION		PLANT BALANCES BY ACCOUNT AND SUB-ACCOUNT		Type of data shown: Year Ending December 31, 2021		Page 8 of 10			
		EXPLANATION: Provide the depreciation rate and plant balances for each account or sub-account to which a separate depreciation rate is prescribed. (Include Amortization/Recovery amounts).							
Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Depreciation Rate (%)	(4) Plant Balance Beg. of Year	(5) Total Plant Added	(6) Total Plant Retired	(7) Adjustments or Transfers	(8) Plant Balance End of Year	(9) 13-Month Average
<b>DISTRIBUTION PLANT</b>									
2		LAND RIGHTS							
3	36001	STRUCTURES & IMPROVEMENTS	1.8	28,637,602	839,519	(52,834)	141,538	29,565,825	28,875,513
4	36100	STATION EQUIPMENT	2.4	255,787,013	20,268,427	(1,668,255)	(1,142,898)	273,244,286	261,614,192
5	36200	ENERGY STORAGE EQUIPMENT	10.0						
6	36300	POLES, TOWERS & FIXTURES	4.4	332,665,098	16,177,812	(3,032,707)	(294,004)	345,516,199	337,484,841
7	36400	OVERHEAD CONDUCTORS & DEVICES	3.1	264,543,004	7,780,110	(2,426,921)	(81,752)	269,814,440	267,241,850
8	36500	UNDERGROUND CONDUIT	1.8	304,934,193	19,636,566	(129,318)	528,915	324,970,356	314,264,772
9	36600	UNDERGROUND CONDUCTORS & DEVICES	3.0	319,616,758	29,946,545	(3,626,156)	46,841	345,983,988	332,702,288
10	36700	LINE TRANSFORMERS	4.4	740,214,924	58,401,037	(9,895,068)	(107,814)	788,613,078	763,062,151
11	36800	OVERHEAD SERVICES	3.4	78,110,885	649,141	(178,866)	(4,693)	78,576,467	78,823,894
12	36900	UNDERGROUND SERVICE	2.8	129,296,356	4,487,633	(161,858)	(263,565)	133,358,566	131,647,038
13	37000	METERS - ANALOG & AMR	7.2	78,781,512	464,027	(64,315,821)	(947,739)	13,981,978	73,068,847
14	37001	METERS AMI	7.2	(0)	108,672,911	-	901,099	109,574,010	9,287,308
15	37300	STREET LIGHTING & SIGNAL SYSTEMS	5.4	308,501,733	42,553,950	(20,200,807)	-	330,908,443	319,156,141
16	37302	LS2 LIGHTING	5.4	-	874,960	-	-	874,960	459,691
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<b>TOTAL DISTRIBUTION PLANT</b>				<b>2,841,089,077</b>	<b>310,752,638</b>	<b>(105,688,612)</b>	<b>(1,170,505)</b>	<b>3,044,982,697</b>	<b>2,917,694,526</b>
<b>GENERAL PLANT</b>									
22	39000	STRUCTURES & IMPROVEMENTS	2.3	126,440,074	32,984,852	(772,115)	(109,436)	158,543,375	141,020,282
23	39101	OFFICE FURNITURE & EQUIPMENT - AMORT	14.3	5,746,457	1,690,935	(365,953)	-	7,071,440	6,541,223
24	39102	COMPUTER EQUIPMENT - AMORT	25.0	2,272,264	4,681,290	(236,310)	-	6,717,245	2,554,253
25	39103	DATA HANDLING EQUIPMENT - AMORT	14.3	-	-	-	-	-	-
26	39104	MAINFRAME EQUIPMENT - AMORT	20.0	37,950,535	3,324,210	(11,658,697)	-	29,616,048	35,376,946
27	39202	LIGHT TRUCKS - ENERGY DELIVERY	5.2	14,049,064	2,737,430	(445,393)	-	16,341,101	15,323,721
28	39203	HEAVY TRUCKS - ENERGY DELIVERY	5.1	53,939,826	10,646,426	(915,028)	-	63,671,223	60,144,989
29	39204	MEDIUM TRUCKS - ENERGY DELIVERY	6.6	-	-	-	-	-	-
30	39212	LIGHT TRUCKS - ENERGY SUPPLY	6.6	2,861,319	342,745	(85,516)	-	3,118,548	2,997,113
31	39213	HEAVY TRUCKS - ENERGY SUPPLY	3.7	741,739	-	-	-	741,739	741,739
32	39214	MEDIUM TRUCKS - ENERGY SUPPLY	3.3	-	-	-	-	-	-
33	39300	STORES EQUIPMENT - AMORT	14.3	-	-	-	-	-	-
34	39400	TOOLS, SHOP & GARAGE EQUIP. - AMORT	14.3	13,449,100	1,892,549	(258,675)	109,436	15,192,409	14,233,509
35	39401	ECCR SOLAR CAR PORT - AMORT	20.0	-	4,088,810	-	-	4,088,810	2,472,195
36	39500	LABORATORY EQUIPMENT - AMORT	14.3	2,100,973	426,237	(65,727)	-	2,461,484	2,216,234
37	39600	POWER OPERATED EQUIPMENT - AMORT	14.3	-	-	-	-	-	-
38	39700	COMMUNICATION EQUIPMENT - AMORT	14.3	38,166,745	9,233,147	(1,355,575)	-	46,044,318	38,901,686
39	39725	COMMUNICATION EQUIPMENT - FIBER	5.3	33,886,195	3,809,067	(760,615)	177,037	37,111,684	34,661,015
40	39800	MISCELLANEOUS EQUIPMENT - AMORT	14.3	2,808,056	552,188	-	-	3,358,244	3,020,594
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<b>TOTAL GENERAL PLANT</b>				<b>334,410,346</b>	<b>76,409,886</b>	<b>(16,919,602)</b>	<b>177,037</b>	<b>394,077,666</b>	<b>360,205,500</b>
<b>TOTAL DEPRECIABLE PLANT</b>				<b>9,711,821,812</b>	<b>1,044,639,945</b>	<b>(1,054,052,027)</b>	<b>(0)</b>	<b>9,722,409,730</b>	<b>9,903,257,596</b>
Totals may be affected due to rounding.									

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**FLORIDA PUBLIC SERVICE COMMISSION** Type of data shown:  
**COMPANY: TAMPA ELECTRIC COMPANY** Year Ending December 31, 2021  
**RULE 25-6.0436(9), F.A.C.**

PLANT BALANCES BY ACCOUNT AND SUB-ACCOUNT

EXPLANATION: Provide the depreciation rate and plant balances for each account or sub-account to which a separate depreciation rate is prescribed. (Include Amortization/Recovery amounts).

Line No.	(1) Sub-account Number	(2) Account/ Sub-account Title	(3) Depreciation Rate (%)	(4) Plant Balance Beg. of Year	(5) Total Plant Added	(6) Total Plant Retired	(7) Adjustments or Transfers	(8) Plant Balance End of Year	(9) 13-Month Average
2		<b>NON-DEPRECIABLE PROPERTY</b>							
3	310's	LAND-STEAM PRODUCTION	0.0	6,923,629	-	-	-	6,923,629	6,923,629
4	340's	LAND-OTHER PRODUCTION	0.0	101,218,524	14,333,365	-	-	115,551,889	109,147,656
5	35000	LAND-TRANSMISSION	0.0	17,478,517	-	-	-	17,478,517	17,478,517
6	36000	LAND-DISTRIBUTION	0.0	10,119,783	-	-	-	10,119,783	10,119,783
7	38900	LAND-GENERAL	0.0	3,286,630	-	-	-	3,286,630	3,286,630
8		<b>TOTAL NON-DEPRECIABLE</b>		<b>139,027,083</b>	<b>14,333,365</b>	<b>-</b>	<b>-</b>	<b>153,360,448</b>	<b>146,956,215</b>
9		<b>INTANGIBLES</b>							
10		SOFTWARE - AMORT - 15YR	6.7	251,460,145	157,071,587	-	-	408,531,732	266,413,150
11	30315	SOFTWARE - AMORT - 15YR	6.7	251,460,145	157,071,587	-	-	408,531,732	266,413,150
12	30399	INTANGIBLE SOFTWARE SOLAR 30YR	3.3	415,159	1,519,685	-	-	1,934,845	532,058
13		<b>TOTAL INTANGIBLES</b>		<b>251,875,304</b>	<b>158,591,273</b>	<b>-</b>	<b>-</b>	<b>410,466,577</b>	<b>266,945,208</b>
14									
15									
16									
17									
18		<b>ASSET RETIREMENT OBLIGATION</b>							
19	31700	ARO COSTS-STEAM	16.7	30,036,949	-	-	-	30,036,949	30,036,949
20	34700	ARO COSTS-OTHER	3.4	9,476,132	-	-	-	9,476,132	9,476,132
21	37400	ARO COST S-DISTRIBUTION	0.3	7,970,081	603,712	-	-	8,573,793	7,951,589
22	38910	ARO COSTS-GENERAL	5.4	197,240	-	-	-	197,240	197,240
23		<b>TOTAL ASSET RETIREMENT OBLIGATION</b>		<b>47,680,401</b>	<b>603,712</b>	<b>-</b>	<b>-</b>	<b>48,284,113</b>	<b>47,661,909</b>
24									
25									
26									
27									
28		<b>TOTAL ELECTRIC PLANT IN SERVICE</b>		<b>10,150,404,600</b>	<b>1,218,168,285</b>	<b>(1,034,052,027)</b>	<b>(0)</b>	<b>10,334,520,868</b>	<b>10,364,820,927</b>
29		<b>ACQUISITION ADJUSTMENTS</b>							
30		ACQUISITION ADJUSTMENT - OUC	3.0	6,182,810	-	-	-	6,182,810	6,182,810
31	11401	ACQUISITION ADJUSTMENT - OUC	3.0	6,182,810	-	-	-	6,182,810	6,182,810
32	11402	ACQUISITION ADJUSTMENT - FPL	4.4	960,041	-	-	-	960,041	960,041
33	11403	ACQUISITION ADJUSTMENT - UNION HALL	2.6	341,972	-	-	-	341,972	341,972
34		<b>TOTAL ACQUISITION ADJUSTMENTS</b>		<b>7,484,823</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,484,823</b>	<b>7,484,823</b>
35									
36	10200	ELECTRIC PLANT PURCHASED OR SOLD	0.0	-	14,934	-	-	14,934	3,469
37									
38	10501	PROPERTY HELD FOR FUTURE USE	0.0	54,537,442	27,087	-	-	54,564,529	54,548,000
39									
40		<b>TOTAL ELECTRIC UTILITY PLANT</b>		<b>10,212,426,865</b>	<b>1,218,210,316</b>	<b>(1,034,052,027)</b>	<b>(0)</b>	<b>10,396,585,154</b>	<b>10,426,857,219</b>
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Totals may be affected due to rounding.

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**PLANT BALANCES BY ACCOUNT AND SUB-ACCOUNT**

FLORIDA PUBLIC SERVICE COMMISSION      EXPLANATION: Provide the depreciation rate and plant balances for each account or sub-account to which a separate depreciation rate is prescribed. (Include Amortization/Recovery amounts).

Type of data shown:  
Year Ending December 31, 2021

COMPANY: TAMPA ELECTRIC COMPANY

RULE 25-6.0436(9), F.A.C.

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Depreciation Rate (%)	(4) Plant Balance Beg. of Year	(5) Total Plant Added	(6) Total Plant Retired	(7) Adjustments or Transfers	(8) Plant Balance End of Year	(9) 13-Month Average
2		TOTAL STEAM PRODUCTION		2,254,668,251	30,074,449	(893,957,634)	-	1,390,785,066	2,200,755,278
3		TOTAL OTHER PRODUCTION		3,290,975,023	556,319,141	(5,504,820)	-	3,841,769,344	3,412,423,367
4		TOTAL PRODUCTION PLANT		5,545,643,273	586,393,590	(899,462,453)	-	5,232,574,410	5,613,178,645
5		TOTAL TRANSMISSION PLANT		990,679,116	71,083,832	(11,981,359)	993,469	1,050,775,057	1,012,178,924
6		TOTAL DISTRIBUTION PLANT		2,841,089,077	310,752,638	(105,688,612)	(1,170,505)	3,044,982,597	2,917,694,526
7		TOTAL GENERAL PLANT		334,410,346	76,409,886	(16,919,602)	177,037	394,077,666	360,205,500
8		TOTAL DEPRECIABLE PLANT		9,711,821,812	1,044,639,945	(1,034,052,027)	(0)	9,722,409,730	9,903,257,596
9		TOTAL NON-DEPRECIABLE		139,027,083	14,333,365	-	-	153,360,448	146,956,215
10		TOTAL INTANGIBLES		251,875,304	158,591,273	-	-	410,466,577	266,945,208
11		TOTAL ASSET RETIREMENT OBLIGATION		47,680,401	603,712	-	-	48,284,113	47,661,909
12		TOTAL ELECTRIC PLANT IN SERVICE		10,150,404,600	1,218,168,295	(1,034,052,027)	(0)	10,334,520,868	10,364,820,927
13		TOTAL ACQUISITION ADJUSTMENTS		7,484,823	-	-	-	7,484,823	7,484,823
14		ELECTRIC PLANT PURCHASED OR SOLD		-	14,934	-	-	14,934	3,469
15		PROPERTY HELD FOR FUTURE USE		54,537,442	27,087	-	-	54,564,529	54,548,000
16		TOTAL ELECTRIC UTILITY PLANT		10,212,426,865	1,218,210,316	(1,034,052,027)	(0)	10,396,585,154	10,426,857,219
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Totals may be affected due to rounding.



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**SCHEDULE B-9** **DEPRECIATION RESERVE BALANCES BY ACCOUNT AND SUB-ACCOUNT** Page 1 of 10  
**FLORIDA PUBLIC SERVICE COMMISSION** **EXPLANATION:** Provide the depreciation reserve balances for each account or sub-account to which an individual depreciation rate is applied. (Include Amortization/Recovery amounts).  
**COMPANY: TAMPA ELECTRIC COMPANY** **Type of data shown:** Year Ending December 31, 2021

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Accumulated Depreciation Beg. of Year	(4) Total Depreciation Accrued	(5) Retirements	(6) Gross COR	(7) Gross Salvage	(8) Adjustments or Transfers	(9) Accumulated Depreciation End of Year	(10) 13-Month Average
1										
2		<b>STEAM PRODUCTION</b>								
3		<b>BIG BEND POWER STATION</b>								
4		<b>BIG BEND COMMON</b>								
5	31140	Structures and Improvements	63,285,668	6,833,026	(67,461)	(17,433,067)	497,891	(37,965)	53,078,092	53,645,648
6	31240	Boiler Plant Equipment	2,053,690	6,265,987	(1,376,178)	19,031,732	71,547	712,111	26,758,889	14,720,083
7	31440	Turbogenerator Units	2,336,844	203,608	(354,889)	931,094	3,466	-	3,475,012	2,916,641
8	31540	Accessory Electric Equipment	13,813,679	1,621,297	(26,808)	(450)	-	-	15,079,636	14,596,734
9	31640	Misc. Power Plant Equipment	8,550,808	1,060,453	(1,825,336)	2,529,309	572,904	-	9,584,453	9,072,217
10		<b>TOTAL BIG BEND COMMON</b>	<b>90,040,689</b>	<b>15,984,370</b>	<b>(1,825,336)</b>	<b>2,529,309</b>	<b>572,904</b>	<b>674,146</b>	<b>107,976,083</b>	<b>94,951,322</b>
11		<b>BIG BEND UNIT 1</b>								
12	31141	Structures and Improvements	4,518,345	145,743	(4,852,753)	-	-	1,750,961	1,562,295	4,352,616
13	31241	Boiler Plant Equipment	35,309,261	4,118,635	(101,960,154)	373,268	(39,614)	59,809,670	(2,388,934)	34,125,148
14	31441	Turbogenerator Units	17,426,515	1,767,110	(28,553,152)	47,318	(14,566)	16,189,077	6,862,311	17,348,381
15	31541	Accessory Electric Equipment	8,469,867	595,652	(16,777,127)	-	-	7,855,695	144,286	8,081,444
16	31641	Misc. Power Plant Equipment	511,644	27,496	(639,601)	(8,351)	-	334,867	226,055	496,169
17		<b>TOTAL BIG BEND UNIT 1</b>	<b>66,235,631</b>	<b>6,654,635</b>	<b>(152,782,787)</b>	<b>412,234</b>	<b>(54,170)</b>	<b>85,940,470</b>	<b>6,406,013</b>	<b>64,403,758</b>
18		<b>BIG BEND UNIT 2</b>								
19	31142	Structures and Improvements	4,032,642	140,836	(7,041,822)	-	-	2,868,091	(253)	3,782,004
20	31242	Boiler Plant Equipment	29,425,765	3,243,440	(85,999,336)	303,836	(33,339)	51,080,916	(1,975,719)	28,346,601
21	31442	Turbogenerator Units	25,022,386	1,932,750	(50,871,262)	181,310	(19,566)	23,743,168	(11,214)	23,896,936
22	31542	Accessory Electric Equipment	7,616,532	622,712	(18,870,058)	-	-	10,628,815	(0)	7,295,946
23	31642	Misc. Power Plant Equipment	485,413	16,409	(546,950)	-	-	45,129	0	455,016
24		<b>TOTAL BIG BEND UNIT 2</b>	<b>66,587,737</b>	<b>5,956,148</b>	<b>(163,329,429)</b>	<b>485,146</b>	<b>(52,905)</b>	<b>88,366,117</b>	<b>(1,987,186)</b>	<b>63,776,502</b>
25		<b>BIG BEND UNIT 3</b>								
26	31143	Structures and Improvements	10,087,979	273,481	(15,195,122)	(1,745)	-	4,833,631	(1,775)	9,419,531
27	31243	Boiler Plant Equipment	63,080,533	5,779,564	(164,585,955)	(3,370,238)	(63,430)	95,210,521	(3,949,005)	60,322,298
28	31443	Turbogenerator Units	23,316,479	1,759,322	(54,818,555)	147,715	(21,106)	29,557,805	(58,340)	22,213,754
29	31543	Accessory Electric Equipment	15,308,577	938,965	(26,082,372)	-	-	10,077,658	242,829	14,546,928
30	31643	Misc. Power Plant Equipment	900,974	59,648	(1,988,253)	-	-	1,027,632	(0)	856,903
31		<b>TOTAL BIG BEND UNIT 3</b>	<b>112,694,541</b>	<b>8,810,981</b>	<b>(282,670,256)</b>	<b>(3,224,268)</b>	<b>(84,536)</b>	<b>140,707,247</b>	<b>(3,766,292)</b>	<b>107,359,414</b>
32		<b>BIG BEND UNIT 4</b>								
33	31144	Structures and Improvements	35,727,871	1,165,915	(2,200)	(114,820)	-	-	36,776,767	36,229,522
34	31244	Boiler Plant Equipment	93,710,611	8,688,467	(1,031,231)	33,908	(41,723)	-	101,360,033	98,039,707
35	31444	Turbogenerator Units	45,080,269	3,075,460	(87,489)	(2,074,931)	(17,859)	-	45,975,449	45,511,648
36	31544	Accessory Electric Equipment	29,368,763	1,648,577	-	(202,942)	-	-	30,811,398	30,051,589
37	31644	Misc. Power Plant Equipment	3,936,282	146,645	-	-	-	-	4,082,927	4,009,604
38		<b>TOTAL BIG BEND UNIT 4</b>	<b>207,823,795</b>	<b>14,725,064</b>	<b>(1,120,919)</b>	<b>(2,388,785)</b>	<b>(59,582)</b>	<b>-</b>	<b>219,009,573</b>	<b>213,842,071</b>
39		Totals may be affected due to rounding.								

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**SCHEDULE B-9** **FLORIDA PUBLIC SERVICE COMMISSION** **DEPRECIATION RESERVE BALANCES BY ACCOUNT AND SUB-ACCOUNT** **Page 2 of 10**  
**COMPANY: TAMPA ELECTRIC COMPANY**  
**RULE 25-6.0436(9), F.A.C.**

EXPLANATION: Provide the depreciation reserve balances for each account or sub-account to which an individual depreciation rate is applied. (Include Amortization/Recovery amounts).

Type of data shown:  
Year Ending December 31, 2021

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Accumulated Depreciation Beg. of Year	(4) Total Depreciation Accrued	(5) Retirements	(6) Gross COR	(7) Gross Salvage	(8) Adjustments or Transfers	(9) Accumulated Depreciation End of Year	(10) 13-Month Average
1										
2		BIG BEND UNIT 3 & 4 FGD								
3	31145	Structures and Improvements	12,782,536	490,655	(58,259)	(17,552)	-	-	13,197,379	12,974,866
4	31245	Boiler Plant Equipment	62,564,680	4,281,087	(142,078)	(843,572)	(22,113)	-	65,838,004	64,274,848
5	31545	Accessory Electric Equipment	15,180,194	797,104	-	-	-	-	15,977,298	15,578,703
6	31645	Misc. Power Plant Equipment	589,914	21,533	-	-	-	-	611,447	600,681
7		TOTAL BIG BEND UNIT 3 & 4 FGD	91,117,324	5,590,379	(200,337)	(861,124)	(22,113)	-	95,624,128	93,429,119
8										
9										
10		BIG BEND UNIT 1 & 2 FGD								
11	31146	Structures and Improvements	7,242,262	366,956	(5,382,900)	(24,172)	-	2,126,377	4,328,523	7,153,796
12	31246	Boiler Plant Equipment	19,322,786	1,817,139	(38,627,685)	52,335	(17,510)	23,987,977	6,535,042	19,040,470
13	31546	Accessory Electric Equipment	4,823,631	341,808	(9,453,946)	-	-	4,494,232	205,726	4,613,019
14	31646	Misc. Power Plant Equipment	990,825	50,039	(703,562)	-	-	281,743	619,045	983,397
15		TOTAL BIG BEND UNIT 1 & 2 FGD	32,379,504	2,575,943	(64,168,093)	28,163	(17,510)	30,890,328	11,688,335	31,790,682
16										
17										
18		BIG BEND UNIT 1 SCR								
19	31151	Structures and Improvements	9,959,554	948,602	(22,964,541)	-	-	12,137,517	81,131	9,601,006
20	31251	Boiler Plant Equipment	22,212,988	2,020,359	(39,270,759)	-	-	19,051,089	4,013,678	21,667,809
21	31551	Accessory Electric Equipment	7,325,705	689,649	(9,744,000)	-	-	4,379,093	2,660,448	7,262,844
22	31651	Misc. Power Plant Equipment	383,964	36,072	(679,815)	-	-	459,778	(0)	369,690
23		TOTAL BIG BEND UNIT 1 SCR	39,882,211	3,704,682	(72,859,114)	-	-	36,027,477	6,755,256	38,901,349
24										
25		BIG BEND UNIT 2 SCR								
26	31152	Structures and Improvements	10,145,926	882,310	(25,208,869)	-	-	14,180,632	(0)	9,738,756
27	31252	Boiler Plant Equipment	20,381,363	2,050,412	(51,260,287)	-	-	28,628,493	(0)	19,681,066
28	31552	Accessory Electric Equipment	7,430,728	653,994	(15,951,073)	-	-	7,866,351	(0)	7,135,823
29	31652	Misc. Power Plant Equipment	406,932	35,469	(958,616)	-	-	516,215	(0)	390,635
30		TOTAL BIG BEND UNIT 2 SCR	38,364,969	3,622,185	(83,378,845)	-	-	51,391,691	(0)	36,946,280
31										
32										
33		BIG BEND UNIT 3 SCR								
34	31153	Structures and Improvements	8,400,197	672,372	(21,689,422)	-	-	12,616,853	0	8,038,493
35	31253	Boiler Plant Equipment	19,640,474	1,717,566	(44,040,159)	-	-	22,682,119	0	18,856,331
36	31553	Accessory Electric Equipment	6,796,061	550,457	(13,761,422)	-	-	6,414,904	0	6,506,173
37	31653	Misc. Power Plant Equipment	351,384	28,039	(824,684)	-	-	445,260	0	336,218
38		TOTAL BIG BEND UNIT 3 SCR	35,188,117	2,968,435	(80,315,687)	-	-	42,159,136	0	33,737,215
39										
40										
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43										
44		Totals may be affected due to rounding.								

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**SCHEDULE B-9** **DEPRECIATION RESERVE BALANCES BY ACCOUNT AND SUB-ACCOUNT** Page 3 of 10  
**FLORIDA PUBLIC SERVICE COMMISSION** **EXPLANATION:** Provide the depreciation reserve balances for each account or sub-account to which an individual depreciation rate is applied. (Include Amortization/Recovery amounts).  
**COMPANY: TAMPA ELECTRIC COMPANY** **Type of data shown:** Year Ending December 31, 2021  
**RULE 25-6.0436(9), F.A.C.**

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Accumulated Depreciation Beg. of Year	(4) Total Depreciation Accrued	(5) Retirements	(6) Gross COR	(7) Gross Salvage	(8) Adjustments or Transfers	(9) Accumulated Depreciation End of Year	(10) 13-Month Average
1		<b>BIG BEND UNIT 4 SCR</b>								
2	31154	Structures and Improvements	5,469,603	404,574	-	-	-	-	5,874,177	5,671,890
3	31254	Boiler Plant Equipment	9,243,992	1,154,181	-	-	-	-	10,398,173	9,821,082
4	31554	Accessory Electric Equipment	5,611,316	415,039	-	-	-	-	6,026,355	5,818,836
5	31654	Misc. Power Plant Equipment	305,295	22,702	-	-	-	-	327,997	316,646
6		<b>TOTAL BIG BEND UNIT 4 SCR</b>	<b>20,630,206</b>	<b>1,996,496</b>					<b>22,626,702</b>	<b>21,628,454</b>
7										
8	31247	BIG BEND FUEL CLAUSE	21,433,232	32,995	(11,287,186)	(2,409)	-	-	10,176,632	20,578,446
9										
10	31647	BIG BEND TOOLS - AMORT	689,077	157,270	(19,647)	-	-	-	826,701	760,660
11										
12		<b>TOTAL BIG BEND POWER STATION</b>	<b>823,067,033</b>	<b>72,779,583</b>	<b>(893,957,634)</b>	<b>(2,991,734)</b>	<b>282,086</b>	<b>476,156,612</b>	<b>475,335,947</b>	<b>822,105,273</b>
13										
14		<b>TOTAL STEAM PRODUCTION</b>	<b>823,067,033</b>	<b>72,779,583</b>	<b>(893,957,634)</b>	<b>(2,991,734)</b>	<b>282,086</b>	<b>476,156,612</b>	<b>475,335,947</b>	<b>822,105,273</b>
15										
16										
17										
18										
19										
20		<b>OTHER PRODUCTION</b>								
21		<b>BIG BEND POWER STATION</b>								
22		<b>BIG BEND COMBUSTION TURBINE #4</b>								
23	34144	Structures and Improvements	605,119	86,088	-	-	-	-	691,207	648,163
24	34244	Fuel Holders, Producers and Accessories	748,754	84,715	(5,335)	(383)	(383)	-	827,751	790,037
25	34344	Prime Movers	8,901,059	792,674	(44,928)	(44,928)	(3,227)	-	9,645,578	9,288,345
26	34544	Accessory Electric Equipment	5,824,535	612,988	-	-	-	-	6,437,523	6,131,029
27	34644	Misc. Power Plant Equipment	188,132	20,427	-	-	-	-	208,559	198,346
28		<b>TOTAL BIG BEND COMBUSTION TURBINE #4</b>	<b>16,267,600</b>	<b>1,596,892</b>		<b>(50,263)</b>	<b>(3,610)</b>		<b>17,810,619</b>	<b>17,055,920</b>
29										
30	34345	Prime Movers	-	-	-	(7,647)	7,647	-	-	-
31		<b>TOTAL BIG BEND COMBUSTION TURBINE #5</b>				<b>(7,647)</b>	<b>7,647</b>			
32										
33		<b>BIG BEND COMBUSTION TURBINE #6</b>								
34	34346	Prime Movers	-	-	-	(7,622)	7,622	-	-	-
35		<b>TOTAL BIG BEND COMBUSTION TURBINE #6</b>				<b>(7,622)</b>	<b>7,622</b>			
36										
37		<b>TOTAL BIG BEND POWER STATION</b>	<b>16,267,600</b>	<b>1,596,892</b>		<b>(65,532)</b>	<b>11,659</b>		<b>17,810,619</b>	<b>17,055,920</b>
38										
39										
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Totals may be affected due to rounding.

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**SCHEDULE B-9** **FLORIDA PUBLIC SERVICE COMMISSION** **DEPRECIATION RESERVE BALANCES BY ACCOUNT AND SUB-ACCOUNT** **Page 4 of 10**  
**COMPANY: TAMPA ELECTRIC COMPANY** **EXPLANATION: Provide the depreciation reserve balances for each account or sub-account to which an individual depreciation rate is applied. (Include Amortization/Recovery amounts).** **Type of data shown: Year Ending December 31, 2021**  
**RULE 25-6.0436(9), F.A.C.**

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Accumulated Depreciation Beg. of Year	(4) Total Depreciation Accrued	(5) Retirements	(6) Gross COR	(7) Gross Salvage	(8) Adjustments or Transfers	(9) Accumulated Depreciation End of Year	(10) 13-Month Average
1		<b>POLK POWER STATION</b>								
2		<b>POLK COMMON</b>								
3	34180	Structures and Improvements	45,625,297	4,186,857	(77,648)	(3,671)	-	-	49,730,835	47,709,867
4	34280	Fuel Holders, Producers and Accessories	3,352,946	343,015	-	(86,701)	(1,510)	-	3,607,751	3,494,397
5	34380	Prime Movers	1,808,181	237,067	-	(124,910)	(1,577)	-	1,918,761	1,876,621
6	34580	Accessory Electric Equipment	2,415,508	403,461	-	-	-	-	2,818,969	2,617,239
7	34680	Misc. Power Plant Equipment	(110,962)	-20,415	-	-	-	-	(90,547)	(100,755)
8		<b>TOTAL POLK POWER COMMON</b>	<b>53,090,970</b>	<b>5,190,815</b>	<b>(77,648)</b>	<b>(215,282)</b>	<b>(3,086)</b>	<b>-</b>	<b>57,985,769</b>	<b>55,597,568</b>
9										
10		<b>POLK UNIT 1</b>								
11	34181	Structures and Improvements	22,810,152	1,263,863	-	(92,436)	-	-	23,981,580	23,370,804
12	34281	Fuel Holders, Producers and Accessories	116,824,856	8,317,532	(13,325)	(1,379,767)	(39,832)	-	123,709,464	120,815,586
13	34381	Prime Movers	75,099,075	6,682,569	(1,675,348)	(888,129)	(22,739)	-	79,195,428	77,715,320
14	34581	Accessory Electric Equipment	37,866,823	1,945,682	(28,864)	-	-	-	39,783,641	38,822,883
15	34681	Misc. Power Plant Equipment	2,380,306	187,906	(10,724)	-	-	-	2,557,488	2,469,304
16		<b>TOTAL POLK UNIT 1</b>	<b>254,981,213</b>	<b>18,397,552</b>	<b>(1,728,261)</b>	<b>(2,360,331)</b>	<b>(62,571)</b>	<b>-</b>	<b>269,227,601</b>	<b>263,193,897</b>
17										
18		<b>POLK UNIT 2</b>								
19	34182	Structures and Improvements	1,137,819	58,329	-	-	-	-	1,196,149	1,166,984
20	34282	Fuel Holders, Producers and Accessories	469,837	68,446	-	9,760	(331)	-	547,732	514,564
21	34382	Prime Movers	4,276,496	1,251,559	-	60,516	(2,148)	-	5,586,425	4,962,493
22	34582	Accessory Electric Equipment	8,774,474	499,156	(4,098)	-	-	-	9,269,531	9,020,335
23	34682	Misc. Power Plant Equipment	123,807	6,062	-	-	-	-	129,870	126,839
24		<b>TOTAL POLK UNIT 2</b>	<b>14,782,435</b>	<b>1,883,553</b>	<b>(4,098)</b>	<b>70,297</b>	<b>(2,479)</b>	<b>-</b>	<b>16,729,707</b>	<b>15,811,215</b>
25										
26		<b>POLK UNIT 3</b>								
27	34183	Structures and Improvements	4,909,036	273,866	-	-	-	-	5,182,902	5,045,969
28	34283	Fuel Holders, Producers and Accessories	506,547	38,542	(11,588)	(10,794)	(201)	-	522,506	512,843
29	34383	Prime Movers	18,107,665	1,630,703	(123,125)	(163,730)	(4,047)	-	19,447,466	18,827,598
30	34583	Accessory Electric Equipment	4,734,505	272,949	-	-	-	-	5,007,454	4,870,979
31	34683	Misc. Power Plant Equipment	241,704	13,420	-	-	-	-	255,125	248,414
32		<b>TOTAL POLK UNIT 3</b>	<b>28,499,457</b>	<b>2,229,481</b>	<b>(134,713)</b>	<b>(174,523)</b>	<b>(4,248)</b>	<b>-</b>	<b>30,415,452</b>	<b>29,505,804</b>
33										
34		<b>POLK UNIT 4</b>								
35	34184	Structures and Improvements	1,819,369	139,500	-	-	-	-	1,958,868	1,889,109
36	34284	Fuel Holders, Producers and Accessories	373,193	69,445	(223,949)	(15,372)	(328)	-	202,989	386,571
37	34384	Prime Movers	3,758,369	1,035,795	(4,043)	(265,204)	(2,258)	-	4,522,659	4,170,632
38	34584	Accessory Electric Equipment	2,801,864	217,372	-	-	-	-	3,019,236	2,910,550
39	34684	Misc. Power Plant Equipment	0	-	-	-	-	-	0	0
40		<b>TOTAL POLK UNIT 4</b>	<b>8,752,795</b>	<b>1,462,111</b>	<b>(227,891)</b>	<b>(280,576)</b>	<b>(2,586)</b>	<b>-</b>	<b>9,703,752</b>	<b>9,356,861</b>
41										
42										
43										
44		Totals may be affected due to rounding.								

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**SCHEDULE B-9  
FLORIDA PUBLIC SERVICE COMMISSION  
DEPRECIATION RESERVE BALANCES BY ACCOUNT AND SUB-ACCOUNT**

EXPLANATION: Provide the depreciation reserve balances for each account or sub-account to which an individual depreciation rate is applied. (Include Amortization/Recovery amounts).

COMPANY: TAMPA ELECTRIC COMPANY  
RULE 25-6.0436(9), F.A.C.

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Accumulated Depreciation Beg. of Year	(4) Total Depreciation Accrued	(5) Retirements	(6) Gross COR	(7) Gross Salvage	(8) Adjustments or Transfers	(9) Accumulated Depreciation End of Year	(10) 13-Month Average
1		POLK UNIT 5								
2	34185	Structures and Improvements	1,820,876	137,918	-	-	-	-	1,958,794	1,889,835
3	34285	Fuel Holders, Producers and Accessories	660,328	74,938	-	(5,436)	(353)	-	729,477	696,603
4	34385	Prime Movers	2,351,361	977,884	(6,383)	(61,070)	(4,053)	-	3,257,739	2,823,055
5	34585	Accessory Electric Equipment	2,787,902	213,137	-	-	-	-	3,001,039	2,894,471
6	34685	Misc. Power Plant Equipment	(0)	-	(6,383)	(66,506)	(4,406)	-	(0)	(0)
7		TOTAL POLK UNIT 5	7,620,467	1,403,877	(6,383)	(66,506)	(4,406)	-	8,947,049	8,303,964
8										
9		POLK CCST								
10	34186	Structures and Improvements	2,835,505	387,862	-	-	-	-	3,223,367	3,029,436
11	34286	Fuel Holders, Producers and Accessories	23,010,166	6,194,919	(43,926)	(608,692)	(31,365)	925	28,522,026	25,990,649
12	34386	Prime Movers	23,803,963	6,485,580	-	(643,488)	(32,830)	-	29,613,225	26,930,333
13	34586	Accessory Electric Equipment	2,394,256	531,782	(11,173)	-	-	-	2,914,865	2,654,122
14	34686	Misc. Power Plant Equipment	14,033	4,107	-	-	-	-	18,140	16,086
15		TOTAL POLK CCST	52,057,922	13,604,249	(55,098)	(1,252,180)	(64,195)	925	64,291,623	58,620,626
16										
17	34287	POLK 1 FUEL CLAUSE	925	-	-	-	-	(925)	0	569
18										
19	34687	POLK POWER TOOLS - AMORT	478,041	157,434	(236,654)	-	-	-	398,921	413,123
20										
21		TOTAL POLK POWER STATION	420,264,225	44,329,073	(2,470,749)	(4,279,103)	(143,572)	-	457,699,875	440,803,427
22										
23										
24										
25		BAYSIDE POWER STATION								
26		BAYSIDE COMMON								
27	34130	Structures and Improvements	21,271,528	1,968,061	(228,749)	(149,627)	-	-	22,861,213	22,043,965
28	34230	Fuel Holders, Producers and Accessories	7,508,431	567,702	(26,132)	(221,578)	(3,656)	-	7,824,767	7,724,467
29	34330	Prime Movers	13,914,848	1,248,687	(340,136)	(528,664)	(6,386)	-	14,288,349	14,355,428
30	34530	Accessory Electric Equipment	12,491,011	1,229,459	(53,857)	(2,916)	-	-	13,663,697	13,081,255
31	34630	Misc. Power Plant Equipment	3,911,389	353,729	-	-	-	-	4,265,118	4,088,254
32		TOTAL BAYSIDE COMMON	59,097,208	5,367,638	(648,874)	(902,765)	(10,042)	-	62,803,144	61,293,370
33										
34		BAYSIDE UNIT 1								
35	34131	Structures and Improvements	7,173,150	536,773	(149,772)	(14,881)	-	-	7,545,270	7,392,342
36	34231	Fuel Holders, Producers and Accessories	32,691,966	2,264,213	(61,915)	(538,300)	(12,370)	-	34,344,595	33,714,134
37	34331	Prime Movers	64,455,028	8,850,776	(733,145)	(1,556,502)	(34,080)	-	70,992,077	68,243,289
38	34531	Accessory Electric Equipment	17,801,597	1,257,924	(308,140)	(38,533)	-	-	18,712,948	18,316,658
39	34631	Misc. Power Plant Equipment	529,440	31,123	-	-	-	-	560,563	545,002
40		TOTAL BAYSIDE UNIT 1	122,651,180	12,940,809	(1,252,971)	(2,148,216)	(46,450)	-	132,144,353	128,211,425
41										
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44		Totals may be affected due to rounding.								

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**SCHEDULE B-9** **DEPRECIATION RESERVE BALANCES BY ACCOUNT AND SUB-ACCOUNT** **Type of data shown:** Year Ending December 31, 2021  
**FLORIDA PUBLIC SERVICE COMMISSION** **EXPLANATION:** Provide the depreciation reserve balances for each account or sub-account to which an individual depreciation rate is applied. (Include Amortization/Recovery amounts).  
**COMPANY: TAMPA ELECTRIC COMPANY**

**RULE 25-6.0436(9), F.A.C.**

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Accumulated Depreciation Beg. of Year	(4) Total Depreciation Accrued	(5) Retirements	(6) Gross COR	(7) Gross Salvage	(8) Adjustments or Transfers	(9) Accumulated Depreciation End of Year	(10) 13-Month Average
1		<b>BAYSIDE UNIT 2</b>								
2	34132	Structures and Improvements	11,035,632	674,299	-	-	-	-	11,709,931	11,372,781
3	34232	Fuel Holders, Producers and Accessories	40,161,217	3,007,231	(587,096)	(16,683)	(16,683)	-	42,331,288	41,294,239
4	34332	Prime Movers	76,859,429	11,817,685	(405,198)	(827,607)	(42,208)	-	87,402,101	82,486,977
5	34532	Accessory Electric Equipment	19,031,386	1,369,596	(12,324)	(10,900)	-	-	20,377,758	19,701,129
6	34632	Misc. Power Plant Equipment	668,928	40,757	-	-	-	-	709,685	689,307
7		<b>TOTAL BAYSIDE UNIT 2</b>	<b>147,756,592</b>	<b>16,909,567</b>	<b>(1,004,618)</b>	<b>(1,071,888)</b>	<b>(58,891)</b>	<b>-</b>	<b>162,530,763</b>	<b>155,544,433</b>
8										
9		<b>BAYSIDE COMBUSTION TURBINE 3</b>								
10	34133	Structures and Improvements	(10,811)	17,065	-	-	-	-	6,254	(2,278)
11	34233	Fuel Holders, Producers and Accessories	992,387	122,029	-	(7,685)	(552)	-	1,106,179	1,051,811
12	34333	Prime Movers	7,476,100	618,348	-	(35,047)	(2,517)	-	8,056,884	7,778,019
13	34533	Accessory Electric Equipment	4,797,884	566,214	(13,603)	-	-	-	5,350,495	5,076,807
14	34633	Misc. Power Plant Equipment	359	36	-	-	-	-	395	377
15		<b>TOTAL BAYSIDE COMBUSTION TURBINE 3</b>	<b>13,255,919</b>	<b>1,323,693</b>	<b>(13,603)</b>	<b>(42,732)</b>	<b>(3,069)</b>	<b>-</b>	<b>14,520,208</b>	<b>13,904,736</b>
16										
17		<b>BAYSIDE COMBUSTION TURBINE 4</b>								
18	34134	Structures and Improvements	(116,517)	6,301	-	-	-	-	(110,216)	(113,366)
19	34234	Fuel Holders, Producers and Accessories	984,260	121,035	-	(7,622)	(548)	-	1,097,125	1,043,242
20	34334	Prime Movers	7,489,131	635,321	-	(36,009)	(2,586)	-	8,085,856	7,799,537
21	34534	Accessory Electric Equipment	1,542,373	166,760	-	-	-	-	1,709,133	1,625,753
22	34634	Misc. Power Plant Equipment	359	36	-	-	-	-	395	377
23		<b>TOTAL BAYSIDE COMBUSTION TURBINE 4</b>	<b>9,899,606</b>	<b>929,453</b>	<b>-</b>	<b>(43,632)</b>	<b>(3,134)</b>	<b>-</b>	<b>10,782,293</b>	<b>10,355,543</b>
24										
25		<b>BAYSIDE COMBUSTION TURBINE 5</b>								
26	34135	Structures and Improvements	(152,988)	20,621	-	-	-	-	(132,367)	(142,678)
27	34235	Fuel Holders, Producers and Accessories	613,642	73,659	-	(4,688)	(333)	-	682,280	649,529
28	34335	Prime Movers	9,376,121	744,927	-	(42,672)	(3,033)	-	10,075,344	9,740,010
29	34535	Accessory Electric Equipment	3,945,359	414,042	(13,889)	-	-	-	4,345,412	4,151,304
30	34635	Misc. Power Plant Equipment	-	-	-	-	-	-	-	-
31		<b>TOTAL BAYSIDE COMBUSTION TURBINE 5</b>	<b>13,782,134</b>	<b>1,253,249</b>	<b>(13,889)</b>	<b>(47,360)</b>	<b>(3,366)</b>	<b>-</b>	<b>14,970,668</b>	<b>14,398,165</b>
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Totals may be affected due to rounding.

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**SCHEDULE B-9** **DEPRECIATION RESERVE BALANCES BY ACCOUNT AND SUB-ACCOUNT** Page 7 of 10  
**FLORIDA PUBLIC SERVICE COMMISSION** **EXPLANATION:** Provide the depreciation reserve balances for each account or sub-account to which an individual depreciation rate is applied. (Include Amortization/Recovery amounts).  
**COMPANY: TAMPA ELECTRIC COMPANY** **Type of data shown:** Year Ending December 31, 2021  
**RULE 25-6.0436(9), F.A.C.**

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Accumulated Depreciation Beg. of Year	(4) Total Depreciation Accrued	(5) Retirements	(6) Gross COR	(7) Gross Salvage	(8) Adjustments or Transfers	(9) Accumulated Depreciation End of Year	(10) 13-Month Average
1		<b>BAYSIDE COMBUSTION TURBINE 6</b>								
2	34136	Structures and Improvements	378,996	69,062	-	-	-	-	448,058	413,527
3	34236	Fuel Holders, Producers and Accessories	419,405	55,342	-	(3,526)	(250)	-	470,971	446,368
4	34336	Prime Movers	9,429,267	700,677	-	(40,169)	(2,853)	-	10,086,922	9,771,540
5	34536	Accessory Electric Equipment	5,440,629	574,344	-	-	-	-	6,014,973	5,727,801
6	34636	Misc. Power Plant Equipment	4,646	469	-	-	-	-	5,115	4,880
7		<b>TOTAL BAYSIDE COMBUSTION TURBINE 6</b>	<b>15,672,942</b>	<b>1,399,895</b>	<b>-</b>	<b>(43,695)</b>	<b>(3,103)</b>	<b>-</b>	<b>17,026,039</b>	<b>16,364,116</b>
8		<b>BAYSIDE TOOLS - AMORT</b>	<b>313,898</b>	<b>77,153</b>	<b>(100,017)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>291,033</b>	<b>267,798</b>
9		<b>TOTAL BAYSIDE POWER STATION</b>	<b>382,429,478</b>	<b>40,201,457</b>	<b>(3,034,071)</b>	<b>(4,300,307)</b>	<b>(128,056)</b>	<b>-</b>	<b>415,166,500</b>	<b>400,339,585</b>
10		<b>ELECTRIC OTHER PRODUCTION - SOLAR</b>								
11	34199	STR AND IMPROVEMENTS-SOLAR	13,126,057	7,964,313	-	-	-	42,391	21,132,761	17,093,351
12	34399	PRIME MOVERS - SOLAR	22,335,923	12,876,745	-	-	-	-	35,212,668	28,670,772
13	34599	ACCESSORY ELECT EQ-SOLAR	8,190,142	5,841,288	-	-	-	-	14,031,430	11,127,604
14		<b>TOTAL SOLAR</b>	<b>43,652,121</b>	<b>26,682,346</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>42,391</b>	<b>70,376,859</b>	<b>56,891,728</b>
15		<b>ELECTRIC OTHER PRODUCTION - DISTRIBUTED ENERGY</b>								
16	34899	ENERGY STORAGE BATTERY EQUIPMENT	271,855	925,374	-	(18,400)	(1,660)	-	1,177,169	737,142
17		<b>TOTAL DISTRIBUTED ENERGY</b>	<b>271,855</b>	<b>925,374</b>	<b>-</b>	<b>(18,400)</b>	<b>(1,660)</b>	<b>-</b>	<b>1,177,169</b>	<b>737,142</b>
18		<b>TOTAL OTHER PRODUCTION</b>	<b>862,885,279</b>	<b>113,735,141</b>	<b>(5,504,820)</b>	<b>(8,663,341)</b>	<b>(261,629)</b>	<b>42,391</b>	<b>962,233,021</b>	<b>915,827,903</b>
19		<b>TOTAL PRODUCTION PLANT</b>	<b>1,685,952,312</b>	<b>186,514,724</b>	<b>(899,462,453)</b>	<b>(11,655,075)</b>	<b>20,458</b>	<b>476,199,003</b>	<b>1,437,568,968</b>	<b>1,737,933,076</b>
20		<b>TRANSMISSION PLANT</b>								
21	35001	LAND RIGHTS	4,456,599	157,983	-	-	-	-	4,614,581	4,535,565
22	35100	ENERGY STORAGE EQUIPMENT	-	-	-	-	-	-	-	-
23	35200	STRUCTURES & IMPROVEMENTS	11,369,516	981,087	(40,791)	(39,062)	-	1,031	12,271,781	11,823,267
24	35300	STATION EQUIPMENT	72,449,074	8,510,076	(8,927,949)	(1,952,691)	57,730	5,561,394	75,697,635	74,854,686
25	35400	TOWERS & FIXTURES	4,736,420	117,117	-	-	-	-	4,853,537	4,794,979
26	35500	POLES & FIXTURES	108,334,464	13,209,867	(1,026,198)	(2,752,341)	35,310	(1,615)	117,799,488	113,377,940
27	35600	OVERHEAD CONDUCTORS & DEVICES	27,488,119	4,605,725	(1,976,685)	(5,043,853)	41,939	1,536	25,116,782	25,673,205
28	35601	CLEARING RIGHTS-OF-WAY	1,653,612	42,212	-	-	-	-	1,695,824	1,674,718
29	35700	UNDERGROUND CONDUIT	1,552,855	74,568	-	(12,408)	(424)	8,583	1,623,193	1,593,880
30	35800	UNDERGROUND CONDUCTORS & DEVICES	2,770,733	245,383	-	(42,241)	(239)	9,082	2,982,719	2,878,030
31	35900	ROADS AND TRAILS	2,560,187	234,743	(9,736)	(104)	-	(17,665)	2,767,424	2,657,247
32		<b>TOTAL TRANSMISSION PLANT</b>	<b>237,371,578</b>	<b>28,178,782</b>	<b>(11,981,359)</b>	<b>(9,842,701)</b>	<b>134,316</b>	<b>5,562,347</b>	<b>249,422,963</b>	<b>243,863,537</b>
33		<b>TOTALS</b>	<b>2,371,578</b>	<b>28,178,782</b>	<b>(11,981,359)</b>	<b>(9,842,701)</b>	<b>134,316</b>	<b>5,562,347</b>	<b>249,422,963</b>	<b>243,863,537</b>

Totals may be affected due to rounding.

**TAMPA ELECTRIC COMPANY  
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**SCHEDULE B-9  
FLORIDA PUBLIC SERVICE COMMISSION**  
DEPRECIATION RESERVE BALANCES BY ACCOUNT AND SUB-ACCOUNT  
EXPLANATION: Provide the depreciation reserve balances for each account or sub-account to which an individual depreciation rate is applied. (Include Amortization/Recovery amounts).

Type of data shown:  
Year Ending December 31, 2021

COMPANY: TAMPA ELECTRIC COMPANY

RULE 25-6.0436(9), F.A.C.

(1) Line No.	(2) Account/ Sub-account Title	(3) Accumulated Depreciation Beg. of Year	(4) Total Depreciation Accrued	(5) Retirements	(6) Gross COR	(7) Gross Salvage	(8) Adjustments or Transfers	(9) Accumulated Depreciation End of Year	(10) 13-Month Average
<b>DISTRIBUTION PLANT</b>									
2	LAND RIGHTS	-	-	-	-	-	-	-	-
3	STRUCTURES & IMPROVEMENTS	7,743,420	518,724	(52,834)	(29,803)	-	6,000	8,185,507	7,965,455
4	36100 STATION EQUIPMENT	62,818,712	6,255,480	(1,668,255)	(1,682,986)	264,345	(243,099)	65,744,198	64,747,157
5	36200 ENERGY STORAGE EQUIPMENT	-	-	-	-	-	-	-	-
6	36300 POLES, TOWERS & FIXTURES	174,478,137	14,819,885	(3,032,707)	(3,976,556)	68,288	(5,825)	182,351,222	178,828,528
7	36400 OVERHEAD CONDUCTORS & DEVICES	146,494,863	8,277,851	(2,426,921)	(2,987,705)	260,204	1,151	149,619,443	147,952,047
8	36500 UNDERGROUND CONDUIT	76,782,571	5,640,708	(129,318)	(1,019,185)	(39,804)	6,454	81,241,425	79,308,162
9	36600 UNDERGROUND CONDUCTORS & DEVICES	78,532,627	9,947,864	(3,626,156)	(2,634,066)	940,586	4,844	83,165,698	81,112,084
10	36700 LINE TRANSFORMERS	285,186,561	33,481,048	(9,895,068)	(11,549,724)	1,345,156	(9,993)	298,558,980	292,868,543
11	36800 OVERHEAD SERVICES	61,553,515	2,680,934	(178,866)	(545,107)	33,858	(47)	63,544,287	62,618,421
12	36900 UNDERGROUND SERVICE	63,487,129	3,682,124	(161,858)	(594,468)	80,223	(2,127)	66,491,023	65,137,719
13	37000 METERS - ANALOG & AMR	28,736,439	5,615,478	(64,315,821)	98,913	39,233	36,025,215	6,199,457	29,182,530
14	37001 METERS AMI	-	68,966	-	98,913	23,981	121,114	(138,209)	128,208
15	37300 STREET LIGHTING & SIGNAL SYSTEMS	127,819,365	17,181,546	(20,200,807)	(3,165,745)	(143,268)	9,489,458	130,990,548	129,821,441
16	37302 LS2 LIGHTING	-	22,955	-	(5,111)	194	-	18,038	4,322
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<b>TOTAL DISTRIBUTION PLANT</b>		<b>1,113,633,339</b>	<b>108,191,563</b>	<b>(105,688,612)</b>	<b>(28,441,794)</b>	<b>2,872,976</b>	<b>45,394,143</b>	<b>1,135,961,616</b>	<b>1,139,674,617</b>
<b>GENERAL PLANT</b>									
39000 STRUCTURES & IMPROVEMENTS		52,478,432	3,209,881	(772,115)	(639,380)	-	6,562	54,283,380	53,161,291
39101 OFFICE FURNITURE & EQUIPMENT - AMORT		2,853,653	922,083	(365,953)	-	-	-	3,409,784	3,152,450
39102 COMPUTER EQUIPMENT - AMORT		676,570	568,862	(236,310)	-	-	-	1,009,122	779,022
39103 DATA HANDLING EQUIPMENT - AMORT		-	-	-	-	-	-	-	-
39104 MAINFRAME EQUIPMENT - AMORT		19,525,596	6,809,338	(11,658,697)	-	-	-	14,676,237	18,647,656
39202 LIGHT TRUCKS - ENERGY DELIVERY		2,079,202	792,425	(445,393)	(18,244)	501,007	-	2,906,997	2,515,151
39203 HEAVY TRUCKS - ENERGY DELIVERY		14,707,913	3,052,408	(915,028)	(153,830)	790,220	-	17,481,683	16,047,587
39204 MEDIUM TRUCKS - ENERGY DELIVERY		1,319,417	197,142	(85,516)	(8,083)	10,523	-	1,433,483	1,382,715
39212 HEAVY TRUCKS - ENERGY SUPPLY		102,043	27,444	-	(1,709)	3,593	-	131,372	117,667
39214 MEDIUM TRUCKS - ENERGY SUPPLY		-	-	-	-	-	-	-	-
39300 STORES EQUIPMENT - AMORT		-	-	-	-	-	-	-	-
39400 TOOLS, SHOP & GARAGE EQUIP - AMORT		7,048,422	2,041,370	(288,675)	-	-	6,423	8,837,539	7,841,493
39401 ECCR SOLAR CAR PORT - AMORT		-	467,495	-	-	-	-	467,495	141,528
39500 LABORATORY EQUIPMENT - AMORT		926,741	313,612	(65,727)	-	-	-	1,174,626	1,037,489
39600 POWER OPERATED EQUIPMENT - AMORT		-	-	-	-	-	-	-	-
39700 COMMUNICATION EQUIPMENT - AMORT		16,555,521	5,446,914	(1,355,575)	(256,586)	-	-	20,646,860	18,662,575
39725 COMMUNICATION EQUIPMENT - FIBER		25,286,028	1,826,210	(780,615)	-	-	1,574	26,098,611	25,627,663
39800 MISCELLANEOUS EQUIPMENT - AMORT		657,807	428,545	-	-	-	-	1,086,351	866,526
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<b>TOTAL GENERAL PLANT</b>		<b>144,217,343</b>	<b>26,103,728</b>	<b>(16,919,602)</b>	<b>(1,077,831)</b>	<b>1,305,343</b>	<b>14,558</b>	<b>153,643,540</b>	<b>149,980,812</b>
<b>TOTAL DEPRECIABLE PLANT</b>		<b>3,181,174,572</b>	<b>348,988,797</b>	<b>(1,034,052,027)</b>	<b>(61,017,401)</b>	<b>4,333,093</b>	<b>627,170,052</b>	<b>2,976,597,086</b>	<b>3,271,452,042</b>

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DISMANTLEMENT STUDY  
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BATES STAMPED PAGES: 649 - 729  
FILED: DECEMBER 27, 2023**

**SCHEDULE B-9 DEPRECIATION RESERVE BALANCES BY ACCOUNT AND SUB-ACCOUNT**  
**FLORIDA PUBLIC SERVICE COMMISSION** EXPLANATION: Provide the depreciation reserve balances for each account or sub-account to which an individual depreciation rate is applied. (Include Amortization/Recovery amounts).  
**COMPANY: TAMPA ELECTRIC COMPANY**  
**RULE 25-6.0436(9), F.A.C.**

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Accumulated Depreciation Beg. of Year	(4) Total Depreciation Accrued	(5) Retirements	(6) Gross COR	(7) Gross Salvage	(8) Adjustments or Transfers	(9) Accumulated Depreciation End of Year	(10) 13-Month Average
1		<b>NON-DEPRECIABLE PROPERTY</b>								
2	310's	LAND-STEAM PRODUCTION	-	-	-	-	-	-	-	-
3	340's	LAND-OTHER PRODUCTION	-	-	-	-	-	-	-	-
4	35000	LAND-TRANSMISSION	-	-	-	-	-	-	-	-
5	36000	LAND-DISTRIBUTION	-	-	-	-	-	-	-	-
6	38900	LAND-GENERAL	-	-	-	-	-	-	-	-
7		<b>TOTAL NON-DEPRECIABLE</b>								
8										
9										
10		<b>INTANGIBLES</b>								
11	30315	SOFTWARE - AMORT - 15YR	83,002,579	16,979,815	-	-	-	-	99,982,394	91,448,882
12	30399	INTANGIBLE SOFTWARE SOLAR 30YR	20,744	13,825	-	-	-	-	34,569	27,656
13		<b>TOTAL INTANGIBLES</b>	<b>83,023,323</b>	<b>16,993,640</b>					<b>100,016,963</b>	<b>91,476,538</b>
14										
15		<b>ASSET RETIREMENT OBLIGATION</b>								
16	31700	ARO COSTS-STEAM	20,451,365	5,014,177	-	-	-	-	25,465,562	22,958,473
17	34700	ARO COSTS-OTHER	432,135	321,686	-	-	-	-	753,822	592,978
18	37400	ARO COSTS-DISTRIBUTION	1,499,628	21,687	-	-	-	-	1,521,315	1,518,886
19	39910	ARO COSTS-GENERAL	93,744	10,580	-	-	-	-	104,324	99,034
20		<b>TOTAL ASSET RETIREMENT OBLIGATION</b>	<b>22,476,893</b>	<b>5,368,130</b>					<b>27,845,022</b>	<b>25,169,372</b>
21										
22										
23		<b>TOTAL ELECTRIC PLANT IN SERVICE</b>	<b>3,286,674,788</b>	<b>371,350,567</b>	<b>(1,034,052,027)</b>	<b>(51,017,401)</b>	<b>4,333,093</b>	<b>527,170,052</b>	<b>3,104,459,071</b>	<b>3,388,097,952</b>
24										
25		<b>ACQUISITION ADJUSTMENTS</b>								
26	11401	ACQUISITION ADJUSTMENT - OUC	5,114,752	185,749	-	-	-	-	5,300,501	5,207,626
27	11402	ACQUISITION ADJUSTMENT - FPL	719,113	41,901	-	-	-	-	761,013	740,063
28	11403	ACQUISITION ADJUSTMENT - UNION HALL	102,667	9,059	-	-	-	-	111,726	107,196
29		<b>TOTAL ACQUISITION ADJUSTMENTS</b>	<b>5,936,531</b>	<b>236,709</b>					<b>6,173,240</b>	<b>6,054,886</b>
30										
31										
32		<b>FOSSIL DISMANTLING</b>								
33	10803	FOSSIL DISMANTLING - STEAM	79,673,799	1,088,010	-	-	-	(3,007,771)	77,754,038	79,891,928
34	10803	FOSSIL DISMANTLING - OTHER	17,034,792	98,084	-	-	-	3,007,771	20,140,647	17,364,091
35		<b>TOTAL FOSSIL DISMANTLING</b>	<b>96,708,591</b>	<b>1,186,094</b>					<b>97,894,685</b>	<b>97,256,019</b>
36										
37		<b>PROPERTY HELD FOR FUTURE USE</b>								
38	10501	RWIP Unallocated	4,383	-	-	-	-	(4,383)	-	27,789
39	10802		-	-	-	-	-	-	-	-
40		<b>TOTAL ELECTRIC UTILITY RESERVE</b>	<b>3,389,324,293</b>	<b>372,773,369</b>	<b>(1,034,052,027)</b>	<b>(51,017,401)</b>	<b>4,333,093</b>	<b>527,165,669</b>	<b>3,208,526,996</b>	<b>3,491,436,645</b>
41										
42										
43										
44		Totals may be affected due to rounding.								

**TAMPA ELECTRIC COMPANY  
2023 DEPRECIATION AND  
DISMANTLEMENT STUDY  
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**SCHEDULE B-9** **DEPRECIATION RESERVE BALANCES BY ACCOUNT AND SUB-ACCOUNT** Page 10 of 10  
**FLORIDA PUBLIC SERVICE COMMISSION** **EXPLANATION:** Provide the depreciation reserve balances for each account or sub-account to which an individual depreciation rate is applied. (Include Amortization/Recovery amounts).  
**COMPANY: TAMPA ELECTRIC COMPANY** **Type of data shown:** Year Ending December 31, 2021  
**RULE 25-6.0436(9), F.A.C.**

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Accumulated Depreciation Beg. of Year	(4) Total Depreciation Accrued	(5) Retirements	(6) Gross COR	(7) Gross Salvage	(8) Adjustments or Transfers	(9) Accumulated Depreciation End of Year	(10) 13-Month Average
1										
2		TOTAL STEAM PRODUCTION	823,067,033	72,779,563	(893,957,634)	(2,991,734)	282,086	476,155,612	475,335,947	822,105,273
3		TOTAL OTHER PRODUCTION	862,885,279	113,735,141	(5,504,820)	(8,663,341)	(261,629)	42,391	962,233,021	915,827,803
4		TOTAL PRODUCTION PLANT	1,685,952,312	186,514,724	(899,462,453)	(11,655,075)	20,458	476,199,003	1,437,568,968	1,737,933,076
5		TOTAL TRANSMISSION PLANT	237,371,578	28,178,782	(11,981,359)	(9,842,701)	134,316	5,562,347	249,422,963	243,863,537
6		TOTAL DISTRIBUTION PLANT	1,113,633,339	108,191,563	(105,688,612)	(28,441,794)	2,872,976	45,394,143	1,135,961,616	1,139,674,617
7		TOTAL GENERAL PLANT	144,217,343	26,103,728	(16,919,602)	(1,077,831)	1,305,343	14,558	153,643,540	149,980,812
8		TOTAL DEPRECIABLE RESERVE	3,181,174,572	348,988,797	(1,034,052,027)	(51,017,401)	4,333,093	527,170,052	2,976,597,086	3,271,452,042
9		TOTAL NON-DEPRECIABLE	-	-	-	-	-	-	-	-
10		TOTAL INTANGIBLES	83,023,323	16,993,640	-	-	-	-	100,016,963	91,476,538
11		TOTAL ELECTRIC PLANT RESERVE	3,264,197,895	365,982,437	(1,034,052,027)	(51,017,401)	4,333,093	527,170,052	3,076,614,049	3,362,928,580
12		TOTAL FOSSIL DISMANTLING	96,708,591	1,186,094	-	-	-	-	97,894,685	97,256,019
13		TOTAL ACQUISITION ADJUSTMENTS	5,936,531	236,709	-	-	-	-	6,173,240	6,054,886
14		PROPERTY HELD FOR FUTURE USE	4,383	-	-	-	-	(4,383)	-	27,789
15		TOTAL ASSET RETIREMENT OBLIGATION	22,476,893	5,368,130	-	-	-	-	27,845,022	25,169,372
16		RWIP Unallocated	-	-	-	-	-	-	-	-
17		TOTAL ELECTRIC UTILITY RESERVE	3,389,324,293	372,773,369	(1,034,052,027)	(51,017,401)	4,333,093	527,165,669	3,208,526,996	3,491,436,645
18			-	-	-	-	-	-	-	-
19			-	-	-	-	-	-	-	-
20			-	-	-	-	-	-	-	-
21			-	-	-	-	-	-	-	-
22			-	-	-	-	-	-	-	-
23			-	-	-	-	-	-	-	-
24			-	-	-	-	-	-	-	-
25			-	-	-	-	-	-	-	-
26			-	-	-	-	-	-	-	-
27			-	-	-	-	-	-	-	-
28			-	-	-	-	-	-	-	-
29			-	-	-	-	-	-	-	-
30			-	-	-	-	-	-	-	-
31			-	-	-	-	-	-	-	-
32			-	-	-	-	-	-	-	-
33			-	-	-	-	-	-	-	-
34			-	-	-	-	-	-	-	-
35			-	-	-	-	-	-	-	-
36			-	-	-	-	-	-	-	-
37			-	-	-	-	-	-	-	-
38			-	-	-	-	-	-	-	-
39			-	-	-	-	-	-	-	-
40			-	-	-	-	-	-	-	-
41			-	-	-	-	-	-	-	-
42			-	-	-	-	-	-	-	-
43			-	-	-	-	-	-	-	-
44		Totals may be affected due to rounding.								

**TAMPA ELECTRIC COMPANY  
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**SCHEDULE B-7  
FLORIDA PUBLIC SERVICE COMMISSION  
COMPANY: TAMPA ELECTRIC COMPANY  
RULE 25-6.0436(9), F.A.C.**

**PLANT BALANCES BY ACCOUNT AND SUB-ACCOUNT**  
EXPLANATION: Provide the depreciation rate and plant balances for each account or sub-account to which a separate depreciation rate is prescribed. (Include Amortization/Recovery schedule amounts).  
Type of data shown: Year Ending December 31, 2022

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Depreciation Rate (%)	(4) Plant Balance Beg. of Year	(5) Total Plant Added	(6) Total Plant Retired	(7) Adjustments or Transfers	(8) Plant Balance End of Year	(9) 13-Month Average
2		<b>STEAM PRODUCTION</b>							
3		<b>BIG BEND POWER STATION</b>							
4		<b>BIG BEND COMMON</b>							
5	31140	Structures and Improvements	3.2	237,538,367	7,735,944	(4,466,395)	12,519,772	238,695,630	
6	31240	Boiler Plant Equipment	4.6	185,484,483	797,162	(602,880)	2,481,755	188,160,520	
7	31440	Turbogenerator Units	3.1	8,942,103	25,113	-	235,857	9,002,327	
8	31540	Accessory Electric Equipment	3.5	43,482,072	415,589	(52,972)	-	43,844,688	
9	31640	Misc. Power Plant Equipment	3.3	25,395,053	361,021	(7,794)	-	25,746,280	
10		<b>TOTAL BIG BEND COMMON</b>		<b>500,842,077</b>	<b>9,334,839</b>	<b>(5,130,042)</b>	<b>15,237,385</b>	<b>520,284,259</b>	
11		<b>BIG BEND UNIT 1</b>							
12	31141	Structures and Improvements	2.8	2,434,373	-	(143,824)	(2,290,549)	1,850,468	
13	31241	Boiler Plant Equipment	5.2	1,005,718	-	(59,263)	(946,455)	764,159	
14	31441	Turbogenerator Units	5.8	21,935,698	-	(21,935,698)	(21,935,698)	16,873,614	
15	31541	Accessory Electric Equipment	4.4	241,507	-	-	(241,507)	185,774	
16	31641	Misc. Power Plant Equipment	3.6	308,526	-	-	(308,526)	237,328	
17		<b>TOTAL BIG BEND UNIT 1</b>		<b>25,925,822</b>	<b>-</b>	<b>(203,087)</b>	<b>(25,722,735)</b>	<b>19,911,343</b>	
18		<b>BIG BEND UNIT 2</b>							
19		Structures and Improvements	2.6	-	-	-	-	-	
20	31242	Boiler Plant Equipment	4.3	1,689,449	-	-	(1,689,449)	1,299,577	
21	31442	Turbogenerator Units	4.1	-	-	-	-	-	
22	31542	Accessory Electric Equipment	5.0	-	-	-	-	-	
23	31642	Misc. Power Plant Equipment	1.4	-	-	-	-	-	
24		<b>TOTAL BIG BEND UNIT 2</b>		<b>1,689,449</b>	<b>-</b>	<b>(1,689,449)</b>	<b>-</b>	<b>1,299,577</b>	
25		<b>BIG BEND UNIT 3</b>							
26		Structures and Improvements	1.7	16,407	-	-	(16,407)	12,621	
27	31243	Boiler Plant Equipment	3.6	791,403	903	-	(792,306)	609,474	
28	31443	Turbogenerator Units	3.8	260,970	(25,113)	-	(235,857)	200,746	
29	31543	Accessory Electric Equipment	3.3	-	-	-	-	-	
30	31643	Misc. Power Plant Equipment	3.6	1,068,780	(24,209)	-	(1,044,571)	822,841	
31		<b>TOTAL BIG BEND UNIT 3</b>		<b>1,085,170</b>	<b>(25,113)</b>	<b>-</b>	<b>(1,060,974)</b>	<b>612,615</b>	
32		<b>BIG BEND UNIT 4</b>							
33		Structures and Improvements	1.9	64,773,273	1,308,034	(10,657,491)	-	55,423,816	
34	31244	Boiler Plant Equipment	3.3	290,435,765	7,743,101	(3,999,359)	-	294,179,508	
35	31444	Turbogenerator Units	3.2	109,809,865	607,601	(367,863)	-	110,049,603	
36	31544	Accessory Electric Equipment	2.9	51,535,896	1,296,447	(470,591)	-	52,321,753	
37	31644	Misc. Power Plant Equipment	1.8	5,865,812	-	-	-	5,865,812	
38		<b>TOTAL BIG BEND UNIT 4</b>		<b>522,420,611</b>	<b>10,915,184</b>	<b>(15,495,303)</b>	<b>-</b>	<b>517,840,491</b>	
39		<b>TOTALS</b>							
40		<b>TOTALS</b>							
41		<b>TOTALS</b>							
42		<b>TOTALS</b>							
43		<b>TOTALS</b>							
44		<b>TOTALS</b>							

Totals may be affected due to rounding.

**SCHEDULE B-7**  
**FLORIDA PUBLIC SERVICE COMMISSION**  
**COMPANY: TAMPA ELECTRIC COMPANY**  
**RULE 25-6.0436(9), F.A.C.**

**PLANT BALANCES BY ACCOUNT AND SUB-ACCOUNT**

EXPLANATION: Provide the depreciation rate and plant balances for each account or sub-account to which a separate depreciation rate is prescribed. (Include Amortization/Recovery schedule amounts).

Type of data shown:  
 Year Ending December 31, 2022

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Depreciation Rate* (%)	(4) Plant Balance Beg. of Year	(5) Total Plant Added	(6) Total Plant Retired	(7) Adjustments or Transfers	(8) Plant Balance End of Year	(9) 13-Month Average
2		BIG BEND UNIT 3 & 4 FGD							
3	31145	Structures and Improvements	2.1	24,555,117	9,504	(131,647)	7,556,259	31,989,234	
4	31245	Boiler Plant Equipment	3.1	180,248,431	1,119,105	(4,163,103)	16,476,976	193,681,409	
5	31545	Accessory Electric Equipment	2.4	25,722,118	23,969	(52,028)	312,010	26,006,070	
6	31645	Misc. Power Plant Equipment	0.6	672,914	-	-	1,021,934	1,694,848	
7		TOTAL BIG BEND UNIT 3 & 4 FGD		231,198,581	1,152,578	(4,346,776)	25,367,180	253,371,561	
8		BIG BEND UNIT 1 & 2 FGD						234,084,397	
9	31146	Structures and Improvements	2.9	7,275,792	-	-	(7,275,792)	5,596,763	
10	31246	Boiler Plant Equipment	4.3	16,505,197	5,169	(33,389)	(16,476,976)	12,690,097	
11	31546	Accessory Electric Equipment	3.5	312,010	-	-	(312,010)	240,008	
12	31646	Misc. Power Plant Equipment	2.7	1,021,934	-	-	(1,021,934)	786,103	
13		TOTAL BIG BEND UNIT 1 & 2 FGD		25,114,934	5,169	(33,389)	(25,086,713)	19,312,972	
14		BIG BEND UNIT 1 SCR							
15	31151	Structures and Improvements	4.0	172,082	-	-	(172,082)	132,371	
16	31251	Boiler Plant Equipment	4.3	7,714,334	-	-	(7,714,334)	5,934,103	
17	31551	Accessory Electric Equipment	4.0	4,832,031	-	-	(4,832,031)	3,716,947	
18	31651	Misc. Power Plant Equip	4.0	-	-	-	-	-	
19		TOTAL BIG BEND UNIT 1 SCR		12,718,447	-	-	(12,718,447)	9,783,421	
20		BIG BEND UNIT 2 SCR							
21	31152	Structures and Improvements	3.5	-	-	-	-	-	
22	31252	Boiler Plant Equipment	4.2	-	-	-	-	-	
23	31552	Accessory Electric Equipment	3.7	-	-	-	-	-	
24	31652	Misc. Power Plant Equipment	3.4	-	-	-	-	-	
25		TOTAL BIG BEND UNIT 2 SCR		-	-	-	-	-	
26		BIG BEND UNIT 3 SCR							
27	31153	Structures and Improvements	3.1	-	-	-	-	-	
28	31253	Boiler Plant Equipment	3.5	-	-	-	-	-	
29	31553	Accessory Electric Equipment	3.2	-	-	-	-	-	
30	31653	Misc. Power Plant Equipment	2.9	-	-	-	-	-	
31		TOTAL BIG BEND UNIT 3 SCR		-	-	-	-	-	
32		BIG BEND UNIT 4 SCR							
33	31154	Structures and Improvements	2.8	16,857,250	-	-	172,082	17,029,332	
34	31254	Boiler Plant Equipment	3.6	30,373,191	485,376	(177,412)	7,714,334	38,395,489	
35	31554	Accessory Electric Equipment	2.8	10,642,027	-	-	4,832,031	15,474,058	
36	31654	Misc. Power Plant Equipment	2.4	687,934	-	-	-	687,934	
37		TOTAL BIG BEND UNIT 4 SCR		58,560,402	485,376	(177,412)	12,718,447	71,586,814	
38		TOTALS						61,885,847	

Totals may be affected due to rounding.

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SCHEDULE B-7 FLORIDA PUBLIC SERVICE COMMISSION		PLANT BALANCES BY ACCOUNT AND SUB-ACCOUNT		Type of data shown:					
COMPANY: TAMPA ELECTRIC COMPANY		EXPLANATION: Provide the depreciation rate and plant balances for each account or sub-account to which a separate depreciation rate is prescribed. (Include Amortization/Recovery schedule amounts).		Year Ending December 31, 2022					
Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Depreciation Rate* (%)	(4) Plant Balance Beg. of Year	(5) Total Plant Added	(6) Total Plant Retired	(7) Adjustments or Transfers	(8) Plant Balance End of Year	(9) 13-Month Average
2	31247	Big Bend Fuel Clause	20.0	10,156,524	-	-	-	10,156,524	10,156,524
3	31647	Big Bend Tools - Amort	14.3	1,089,438	15,450	(24,386)	-	1,080,502	1,074,126
4									
5		<b>TOTAL BIG BEND POWER STATION</b>		<b>1,390,785,066</b>	<b>21,884,385</b>	<b>(25,410,397)</b>	<b>(12,938,903)</b>	<b>1,374,320,151</b>	<b>1,382,121,761</b>
6		<b>TOTAL STEAM PRODUCTION</b>		<b>1,390,785,066</b>	<b>21,884,385</b>	<b>(25,410,397)</b>	<b>(12,938,903)</b>	<b>1,374,320,151</b>	<b>1,382,121,761</b>
7									
8		<b>OTHER PRODUCTION</b>							
9		<b>BIG BEND POWER STATION</b>							
10		<b>BIG BEND COMBUSTION TURBINE 4</b>							
11		Structures and Improvements	3.6	3,311,083	-	-	-	3,311,083	3,311,083
12	34144	Fuel Holders, Producers and Accessories	2.6	2,353,181	-	-	-	2,353,181	2,353,181
13	34244	Prime Movers	3.1	19,816,851	616,767	-	-	20,433,617	19,961,033
14	34344	Accessory Electric Equipment	2.8	15,324,704	-	-	-	15,324,704	15,324,704
15	34544	Misc. Power Plant Equipment	2.9	510,665	-	-	-	510,665	510,665
16	34644			41,316,484	616,767	-	-	41,933,251	41,460,667
17		<b>TOTAL BIG BEND COMBUSTION TURBINE 4</b>							
18									
19		<b>BIG BEND COMBUSTION TURBINE 5</b>							
20	34145	Structures and Improvements	2.9	-	-	-	-	-	-
21	34245	Fuel Holders, Producers and Accessories	2.9	-	-	-	-	-	-
22	34345	Prime Movers	2.9	173,600,336	2,574,285	-	-	176,174,621	174,616,625
23	34545	Accessory Electric Equipment	2.9	-	-	-	-	-	-
24	34645	Misc. Power Plant Equipment	2.9	-	-	-	-	-	-
25		<b>TOTAL BIG BEND COMBUSTION TURBINE 5</b>		<b>173,600,336</b>	<b>2,574,285</b>	<b>-</b>	<b>-</b>	<b>176,174,621</b>	<b>174,616,625</b>
26									
27		<b>BIG BEND COMBUSTION TURBINE 6</b>							
28	34146	Structures and Improvements	2.9	-	-	-	-	-	-
29	34246	Fuel Holders, Producers and Accessories	2.9	-	-	-	-	-	-
30	34346	Prime Movers	2.9	173,036,436	1,829,912	-	-	174,866,347	173,866,710
31	34546	Accessory Electric Equipment	2.9	-	-	-	-	-	-
32	34646	Misc. Power Plant Equipment	2.9	-	-	-	-	-	-
33		<b>TOTAL BIG BEND COMBUSTION TURBINE 6</b>		<b>173,036,436</b>	<b>1,829,912</b>	<b>-</b>	<b>-</b>	<b>174,866,347</b>	<b>173,866,710</b>
34									
35		<b>BIG BEND NEW STEAM TURBINE 1</b>							
36	34143	Structures and Improvements	2.9	-	-	-	2,290,549	2,290,549	528,588
37	34243	Fuel Holders, Producers and Accessories	2.9	-	-	-	3,108,433	3,108,433	717,331
38	34343	Prime Movers	2.9	-	432,529,996	-	19,882,235	452,412,232	37,859,746
39	34543	Accessory Electric Equipment	2.9	-	402,246	-	132,982	535,238	215,603
40	34643	Misc. Power Plant Equipment	2.9	-	-	-	308,526	308,526	71,198
41		<b>TOTAL BIG BEND NEW STEAM TURBINE 1</b>			<b>432,932,242</b>	<b>-</b>	<b>25,722,735</b>	<b>458,654,978</b>	<b>39,392,467</b>
42									
43		<b>TOTAL BIG BEND POWER STATION</b>		<b>387,953,256</b>	<b>437,953,206</b>	<b>-</b>	<b>25,722,735</b>	<b>851,629,197</b>	<b>429,336,469</b>
44									

Totals may be affected due to rounding.

**TAMPA ELECTRIC COMPANY  
2023 DEPRECIATION AND  
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**SCHEDULE B-7**  
**FLORIDA PUBLIC SERVICE COMMISSION**  
**COMPANY: TAMPA ELECTRIC COMPANY**  
**RULE 25-6.0436(9), F.A.C.**

**PLANT BALANCES BY ACCOUNT AND SUB-ACCOUNT**  
EXPLANATION: Provide the depreciation rate and plant balances for each account or sub-account to which a separate depreciation rate is prescribed. (Include Amortization/Recovery schedule amounts).  
Type of data shown:  
Year Ending December 31, 2022

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Depreciation Rate* (%)	(4) Plant Balance Beg. of Year	(5) Total Plant Added	(6) Total Plant Retired	(7) Adjustments or Transfers	(8) Plant Balance End of Year	(9) 13-Month Average
2		<b>POLK POWER STATION</b>							
3		<b>POLK COMMON</b>							
4	34180	Structures and Improvements	3.1	191,037,773	1,544,699	(150,042)	193,280	191,475,750	
5	34280	Fuel Holders, Producers and Accessories	3.0	9,270,687	713,753	(37,820)	-	9,946,620	
6	34380	Prime Movers	3.6	10,875,220	272,575	-	-	11,147,795	
7	34580	Accessory Electric Equipment	3.6	13,912,445	120,933	(15,232)	432,080	14,186,601	
8	34680	Misc. Power Plant Equipment	5.6	850,631	(12,494)	-	-	838,137	
9		<b>TOTAL POLK POWER COMMON</b>		225,946,757	2,651,960	(215,598)	625,360	229,008,490	
10								227,220,290	
11		<b>POLK UNIT 1</b>							
12	34181	Structures and Improvements	3.7	50,672,743	3,810,063	(718,587)	-	53,764,218	
13	34281	Fuel Holders, Producers and Accessories	4.1	244,673,470	1,332,680	-	-	246,006,150	
14	34381	Prime Movers	4.6	151,931,712	9,220,714	-	-	161,152,426	
15	34581	Accessory Electric Equipment	3.3	59,439,243	1,163,880	(65,128)	-	60,479,928	
16	34681	Misc. Power Plant Equipment	4.2	6,062,503	445,573	(198,606)	-	6,309,470	
17		<b>TOTAL POLK UNIT 1</b>		512,779,671	15,972,909	(982,320)	-	527,770,259	
18								516,324,507	
19		<b>POLK UNIT 2</b>							
20	34182	Structures and Improvements	2.6	2,160,338	228,674	(42,474)	-	2,346,538	
21	34282	Fuel Holders, Producers and Accessories	4.3	2,077,466	118,694	-	-	2,196,160	
22	34382	Prime Movers	4.9	35,604,834	285,048	-	-	35,889,882	
23	34582	Accessory Electric Equipment	3.4	18,935,607	230,760	-	-	19,166,368	
24	34682	Misc. Power Plant Equipment	1.7	173,210	-	-	-	173,210	
25		<b>TOTAL POLK UNIT 2</b>		58,951,455	863,177	(42,474)	-	59,772,158	
26								59,561,437	
27		<b>POLK UNIT 3</b>							
28	34183	Structures and Improvements	2.6	10,533,316	187,096	(11,735)	-	10,708,677	
29	34283	Fuel Holders, Producers and Accessories	3.2	1,355,085	98,692	-	-	1,453,776	
30	34383	Prime Movers	3.6	36,348,083	43,587	(49,883)	-	38,341,788	
31	34583	Accessory Electric Equipment	3.8	9,098,307	68,390	(49,430)	-	9,117,267	
32	34683	Misc. Power Plant Equipment	2.2	432,910	-	-	-	432,910	
33		<b>TOTAL POLK UNIT 3</b>		59,767,701	397,765	(111,048)	-	60,054,418	
34								59,917,306	
35		<b>POLK UNIT 4</b>							
36	34184	Structures and Improvements	2.7	5,823,034	11,062	(15,255)	-	5,818,841	
37	34284	Fuel Holders, Producers and Accessories	2.8	2,280,087	6,644	-	-	2,286,732	
38	34384	Prime Movers	4.7	28,328,758	11,755	(7,902)	-	28,332,611	
39	34584	Accessory Electric Equipment	2.5	5,573,653	13,094	-	-	5,586,747	
40	34684	Misc. Power Plant Equipment	3.6	-	-	-	-	-	
41		<b>TOTAL POLK UNIT 4</b>		42,005,533	42,555	(23,157)	-	42,024,931	
42								42,007,574	
43									
44									

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**SCHEDULE B-7**  
**FLORIDA PUBLIC SERVICE COMMISSION**  
**COMPANY: TAMPA ELECTRIC COMPANY**  
**RULE 25-6.0436(9), F.A.C.**

**PLANT BALANCES BY ACCOUNT AND SUB-ACCOUNT**

EXPLANATION: Provide the depreciation rate and plant balances for each account or sub-account to which a separate depreciation rate is prescribed. (Include Amortization/Recovery schedule amounts).

Type of data shown:  
Year Ending December 31, 2022

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Depreciation Rate* (%)	(4) Plant Balance Beg. of Year	(5) Total Plant Added	(6) Total Plant Retired	(7) Adjustments or Transfers	(8) Plant Balance End of Year	(9) 13-Month Average
2		<b>POLK UNIT 5</b>							
3	34185	Structures and Improvements	2.7	5,746,580	-	-	-	5,746,580	
4	34285	Fuel Holders, Producers and Accessories	3.7	2,224,043	400,558	(76,633)	-	2,547,968	
5	34385	Prime Movers	5.0	25,196,016	30,653	-	-	25,226,669	
6	34585	Accessory Electric Equipment	2.6	5,465,055	6,562	-	-	5,471,617	
7	34685	Misc. Power Plant Equipment	3.6	-	-	-	-	-	
8		TOTAL POLK UNIT 5		38,631,694	437,773	(76,633)	-	38,992,834	
9								38,813,511	
10		<b>POLK CCST (2-5)</b>							
11	34186	Structures and Improvements	2.6	13,374,554	-	-	-	13,374,554	
12	34286	Fuel Holders, Producers and Accessories	3.0	213,641,088	547,467	(199,392)	-	213,989,163	
13	34386	Prime Movers	3.1	223,663,492	499,852	(117,811)	-	223,940,443	
14	34586	Accessory Electric Equipment	3.0	18,338,595	-	-	-	18,338,595	
15	34686	Misc. Power Plant Equipment	3.0	141,626	-	-	-	141,626	
16		TOTAL POLK CCST (2-5)		469,159,355	1,047,319	(317,202)	-	469,889,472	
17								469,669,678	
18	34287	Polk 1 Fuel Clause	20.0	-	-	-	-	-	
19	34687	Polk Tools - Amort	14.3	1,110,576	641,629	(114,948)	-	1,637,257	
20									
21		<b>TOTAL POLK POWER STATION</b>		<b>1,408,352,741</b>	<b>22,055,088</b>	<b>(1,883,370)</b>	<b>625,360</b>	<b>1,429,149,820</b>	
22								<b>1,414,699,336</b>	
23									
24									
25									
26		<b>BAYSIDE POWER STATION</b>							
27		<b>BAYSIDE COMMON</b>							
28	34130	Structures and Improvements	3.4	87,332,476	1,958,824	(896,046)	736,452	89,131,706	
29	34230	Fuel Holders, Producers and Accessories	3.0	22,819,770	1,588,630	-	-	24,408,399	
30	34330	Prime Movers	5.5	38,734,906	44,489	-	-	38,779,395	
31	34530	Accessory Electric Equipment	3.3	29,240,779	2,244,480	(45,241)	-	31,440,017	
32	34630	Misc. Power Plant Equipment	4.0	11,135,989	325,177	(182,092)	-	11,279,075	
33		TOTAL BAYSIDE COMMON		189,263,919	6,161,599	(1,123,379)	736,452	195,038,592	
34								190,928,472	
35		<b>BAYSIDE UNIT 1</b>							
36	34131	Structures and Improvements	3.6	21,358,587	-	-	-	21,358,587	
37	34231	Fuel Holders, Producers and Accessories	4.0	79,575,399	2,400,046	(1,175,666)	-	80,799,778	
38	34331	Prime Movers	6.1	211,384,594	4,332,545	(668,767)	-	215,048,371	
39	34531	Accessory Electric Equipment	4.1	39,146,686	83,561	(4,552)	-	39,225,695	
40	34631	Misc. Power Plant Equipment	3.2	1,175,705	-	-	-	1,175,705	
41		TOTAL BAYSIDE UNIT 1		352,640,972	6,816,152	(1,846,986)	-	357,608,138	
42								352,934,615	
43									
44									

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BATES STAMPED PAGES: 649 - 729  
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SCHEDULE B-7 FLORIDA PUBLIC SERVICE COMMISSION		PLANT BALANCES BY ACCOUNT AND SUB-ACCOUNT									
		EXPLANATION: Provide the depreciation rate and plant balances for each account or sub-account to which a separate depreciation rate is prescribed. (Include Amortization/Recovery schedule amounts).									
		Type of data shown: Year Ending December 31, 2022									
COMPANY: TAMPA ELECTRIC COMPANY											
RULE 25-6.0436(9), F.A.C.											
Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Depreciation Rate* (%)	(4) Plant Balance Beg. of Year	(5) Total Plant Added	(6) Total Plant Retired	(7) Adjustments or Transfers	(8) Plant Balance End of Year	(9) 13-Month Average		
1											
2		BAYSIDE UNIT 2									
3	34132	Structures and Improvements	3.5	26,971,966	-	-	-	26,971,966	26,971,966		
4	34232	Fuel Holders, Producers and Accessories	3.9	104,577,687	2,200,500	(1,425,504)	-	105,352,683	104,493,323		
5	34332	Prime Movers	6.2	288,460,120	874,635	(810,735)	-	288,524,020	288,792,763		
6	34532	Accessory Electric Equipment	4.1	44,391,770	95,610	(5,965)	-	44,481,415	44,471,526		
7	34632	Misc. Power Plant Equipment	3.3	1,455,592	-	-	-	1,455,592	1,455,592		
8		TOTAL BAYSIDE UNIT 2		465,857,135	3,170,746	(2,242,204)	-	466,785,677	466,185,172		
9											
10		BAYSIDE COMBUSTION TURBINE 3									
11	34133	Structures and Improvements	3.5	656,349	-	-	-	656,349	656,349		
12	34233	Fuel Holders, Producers and Accessories	3.2	3,389,690	162,451	(50,000)	-	3,502,140	3,398,340		
13	34333	Prime Movers	3.1	15,458,703	-	-	-	15,458,703	15,458,703		
14	34533	Accessory Electric Equipment	2.7	14,153,816	-	-	-	14,153,816	14,153,816		
15	34633	Misc. Power Plant Equipment	3.4	905	-	-	-	905	905		
16		TOTAL BAYSIDE COMBUSTION TURBINE 3		33,659,463	162,451	(50,000)	-	33,771,914	33,668,113		
17											
18		BAYSIDE COMBUSTION TURBINE 4									
19	34134	Structures and Improvements	5.1	242,334	-	-	-	242,334	242,334		
20	34234	Fuel Holders, Producers and Accessories	3.2	3,362,087	-	-	-	3,362,087	3,362,087		
21	34334	Prime Movers	3.2	15,883,017	-	-	-	15,883,017	15,883,017		
22	34534	Accessory Electric Equipment	2.8	4,168,999	-	-	-	4,168,999	4,168,999		
23	34634	Misc. Power Plant Equipment	3.4	905	-	-	-	905	905		
24		TOTAL BAYSIDE COMBUSTION TURBINE 4		23,657,341	-	-	-	23,657,341	23,657,341		
25											
26		BAYSIDE COMBUSTION TURBINE 5									
27	34135	Structures and Improvements	4.4	793,114	-	-	-	793,114	793,114		
28	34235	Fuel Holders, Producers and Accessories	3.3	2,046,085	-	-	-	2,046,085	2,046,085		
29	34335	Prime Movers	3.4	18,623,181	-	-	-	18,623,181	18,623,181		
30	34535	Accessory Electric Equipment	2.7	10,384,899	1,239	-	-	10,386,138	10,385,941		
31	34635	Misc. Power Plant Equipment	3.9	-	1,239	-	-	-	-		
32		TOTAL BAYSIDE COMBUSTION TURBINE 5		31,847,279	1,239	-	-	31,848,519	31,848,321		
33											
34		BAYSIDE COMBUSTION TURBINE 6									
35	34136	Structures and Improvements	3.1	2,656,232	-	-	-	2,656,232	2,656,232		
36	34236	Fuel Holders, Producers and Accessories	3.7	1,537,279	-	-	-	1,537,279	1,537,279		
37	34336	Prime Movers	2.7	17,516,480	-	-	-	17,516,480	17,516,480		
38	34536	Accessory Electric Equipment	2.8	14,358,607	1,093	(33,093)	-	14,326,608	14,344,090		
39	34636	Misc. Power Plant Equipment	2.2	11,736	-	-	-	11,736	11,736		
40		TOTAL BAYSIDE COMBUSTION TURBINE 6		36,060,334	1,093	(33,093)	-	36,048,335	36,065,818		
41											
42	34637	Bayside Tools - Amort	14.3	507,736	77,729	-	-	585,465	585,465		
43		TOTAL BAYSIDE POWER STATION		1,133,514,179	16,391,009	(5,297,660)	736,452	1,145,343,980	1,135,838,195		
44		Totals may be affected due to rounding.									



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**PLANT BALANCES BY ACCOUNT AND SUB-ACCOUNT**

**SCHEDULE B-7  
FLORIDA PUBLIC SERVICE COMMISSION  
COMPANY: TAMPA ELECTRIC COMPANY**

EXPLANATION: Provide the depreciation rate and plant balances for each account or sub-account to which a separate depreciation rate is prescribed. (Include Amortization/Recovery schedule amounts).

Type of data shown:  
Year Ending December 31, 2022

RULE 25-6.0436(9), F.A.C.

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Depreciation Rate (%)	(4) Plant Balance Beg. of Year	(5) Total Plant Added	(6) Total Plant Retired	(7) Adjustments or Transfers	(8) Plant Balance End of Year	(9) 13-Month Average
<b>ELECTRIC OTHER PRODUCTION</b>									
<b>SOLAR SITES</b>									
2		Structures and Improvements	2.9	266,471,133	90,615,576	-	11,569,762	368,656,471	308,080,039
3	34199	Prime Movers	2.9	449,729,697	202,024,379	(343,546)	-	661,410,531	542,878,616
4	34599	Accessory Electric Equipment	2.9	186,821,955	78,769,800	-	-	265,591,754	219,910,925
5	34899	Energy Battery Storage Equipment	10.0	8,946,383	-	-	-	8,946,383	8,946,383
6		<b>TOTAL SOLAR SITES</b>		<b>911,969,168</b>	<b>371,409,755</b>	<b>(343,546)</b>	<b>11,569,762</b>	<b>1,294,605,139</b>	<b>1,079,815,962</b>
7									
8									
9									
10									
<b>DC MICRO GRID</b>									
11		Structures and Improvements	3.3	-	-	-	-	-	-
12	34198	Prime Movers	3.3	-	903,932	-	-	903,932	69,533
13	34398	Accessory Electric Equipment	3.3	-	-	-	-	-	-
14	34598	Energy Battery Storage Equipment	10.0	-	9,004	-	-	9,004	693
15	34898								
16		<b>TOTAL DC MICRO GRID</b>			<b>912,936</b>			<b>912,936</b>	<b>70,226</b>
17									
18									
19									
20									
21		<b>TOTAL ELECTRIC OTHER PRODUCTION</b>		<b>3,841,789,344</b>	<b>848,721,994</b>	<b>(7,524,576)</b>	<b>38,654,310</b>	<b>4,721,641,072</b>	<b>4,059,760,188</b>
22									
23									
24									
25									
26		<b>TOTAL PRODUCTION PLANT</b>		<b>5,232,574,410</b>	<b>870,606,379</b>	<b>(32,934,974)</b>	<b>25,715,407</b>	<b>6,095,961,222</b>	<b>5,441,881,950</b>
27									
28									
29									
30									
31									
32									
33									
34									
35									
36									
37									
38		<b>TOTAL TRANSMISSION PLANT</b>		<b>1,050,775,057</b>	<b>39,911,250</b>	<b>(4,539,549)</b>	<b>5,050,317</b>	<b>1,091,197,076</b>	<b>1,066,018,633</b>
39									
40									
41									
42									
43									
44									

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<b>DISTRIBUTION PLANT</b>									
2	36001	LAND RIGHTS							
3	36100	STRUCTURES & IMPROVEMENTS	1.8	29,585,825	1,334,696	(57,053)	844,821	31,688,290	30,906,702
4	36200	STATION EQUIPMENT	2.5	273,244,286	29,335,549	(1,715,437)	(5,909,739)	294,954,659	282,506,021
5	36300	ENERGY BATTERY STORAGE EQUIPMENT	10.0	-	-	-	-	-	-
6	36400	POLES, TOWERS & FIXTURES	3.7	345,516,199	28,622,158	(3,146,744)	(343,708)	370,647,906	355,548,896
7	36500	OVERHEAD CONDUCTORS & DEVICES	2.2	269,814,440	8,360,689	(2,691,923)	(135,834)	275,367,372	272,961,350
8	36600	UNDERGROUND CONDUIT	1.7	324,970,356	38,952,967	(2,002,668)	940,728	364,663,784	344,767,245
9	36700	UNDERGROUND CONDUCTORS & DEVICES	2.3	345,983,988	33,708,992	(3,749,533)	988,572	376,942,019	361,289,600
10	36800	LINE TRANSFORMERS	4.5	788,613,078	71,930,828	(8,040,352)	(352,658)	852,150,897	813,999,201
11	36900	OVERHEAD SERVICES	1.9	76,576,467	2,503,827	(296,359)	(906,868)	79,877,068	79,993,977
12	36902	UNDERGROUND SERVICE	2.3	133,358,566	6,695,288	(241,021)	(316,192)	139,496,640	136,483,312
13	37000	METERS - ANALOG & AMR	7.9	13,981,978	4,730,470	(47,199)	(14,613)	18,650,636	15,121,136
14	37001	METERS - AMI	8.7	109,574,010	(199,552)	-	-	109,374,458	109,734,841
15	37300	STREET LIGHTING & SIGNAL SYSTEMS	2.8	330,908,443	49,909,627	(21,517,339)	59,771	359,360,502	344,172,570
16	37302	STREET LIGHTING - LS2	2.8	874,960	1,943,441	(8,785)	1,225,174	4,034,789	2,099,665
17		<b>TOTAL DISTRIBUTION PLANT</b>		<b>3,044,982,597</b>	<b>277,848,982</b>	<b>(41,712,012)</b>	<b>(3,910,548)</b>	<b>3,277,209,020</b>	<b>3,149,544,516</b>
<b>GENERAL PLANT</b>									
18	39000	STRUCTURES & IMPROVEMENTS	1.4	158,543,375	5,486,395	(2,943,762)	(25,283,327)	135,802,682	157,664,513
19	39101	OFFICE FURNITURE & EQUIPMENT - AMORT	14.3	7,071,440	1,228,776	(940,477)	-	7,359,739	6,913,085
20	39102	COMPUTER EQUIPMENT - AMORT	25.0	6,717,245	6,746,354	(381,200)	(432,080)	12,650,318	10,642,245
21	39103	DATA HANDLING EQUIPMENT - AMORT	14.3	-	-	-	-	-	-
22	39104	MAINFRAME EQUIPMENT - AMORT	20.0	29,616,048	17,575,962	(6,360,087)	-	40,831,922	29,818,290
23	39202	LIGHT TRUCKS - ENERGY DELIVERY	7.5	16,341,101	5,723,906	(163,246)	-	21,901,759	18,947,041
24	39203	HEAVY TRUCKS - ENERGY DELIVERY	5.2	63,671,223	15,265,879	(1,547,885)	-	77,389,218	68,519,323
25	39204	MEDIUM TRUCKS - ENERGY DELIVERY	6.5	-	-	-	-	-	-
26	39212	LIGHT TRUCKS - ENERGY SUPPLY	6.1	3,118,548	1,102,463	-	-	4,221,010	3,742,147
27	39213	HEAVY TRUCKS - ENERGY SUPPLY	4.8	741,739	291,326	-	-	1,033,065	786,558
28	39214	MEDIUM TRUCKS - ENERGY SUPPLY	4.7	-	-	-	-	-	-
29	39300	STORES EQUIPMENT - AMORT	14.3	-	-	-	-	-	-
30	39400	TOOLS, SHOP & GARAGE EQUIP - AMORT	14.3	15,192,409	2,129,037	(4,557,275)	-	12,764,171	13,347,268
31	39401	ECOR SOLAR CAR PORT - AMORT	20.0	4,088,810	99,723	-	-	4,188,533	4,165,732
32	39500	LABORATORY EQUIPMENT - AMORT	14.3	2,461,484	350,203	(137,498)	-	2,674,188	2,520,364
33	39600	POWER OPERATED EQUIPMENT - AMORT	14.3	-	-	-	-	-	-
34	39700	COMMUNICATION EQUIPMENT - AMORT	14.3	46,044,318	1,659,035	(6,754,843)	-	40,948,510	44,875,578
35	39725	COMMUNICATION EQUIPMENT - FIBER	2.9	37,111,684	3,059,878	(779,452)	111,878	39,503,987	37,818,068
36	39800	MISCELLANEOUS EQUIPMENT - AMORT	14.3	3,358,244	1,359,400	-	-	4,717,644	3,954,669
37		<b>TOTAL GENERAL PLANT</b>		<b>394,077,666</b>	<b>62,078,337</b>	<b>(24,565,727)</b>	<b>(25,603,529)</b>	<b>405,966,746</b>	<b>403,714,879</b>
38		<b>TOTAL DEPRECIABLE PLANT</b>		<b>9,722,409,730</b>	<b>1,250,444,949</b>	<b>(103,752,261)</b>	<b>1,251,647</b>	<b>10,870,354,064</b>	<b>10,061,159,978</b>

Totals may be affected due to rounding.

SCHEDULE B-7  
 FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: TAMPA ELECTRIC COMPANY  
 RULE 25-6.0436(9), F.A.C.

PLANT BALANCES BY ACCOUNT AND SUB-ACCOUNT  
 EXPLANATION: Provide the depreciation rate and plant balances for each account or sub-account to which a separate depreciation rate is prescribed. (Include Amortization/Recovery schedule amounts).  
 Type of data shown:  
 Year Ending December 31, 2022

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Depreciation Rate* (%)	(4) Plant Balance Beg. of Year	(5) Total Plant Added	(6) Total Plant Retired	(7) Adjustments or Transfers	(8) Plant Balance End of Year	(9) 13-Month Average
2	310's	<b>NON-DEPRECIABLE PROPERTY</b>							
3	340's	LAND-STEAM PRODUCTION	0.0	6,923,629	-	-	-	6,923,629	
4	35000	LAND-OTHER PRODUCTION	0.0	115,551,889	39,573,275	-	-	155,125,164	
5	36000	LAND-TRANSMISSION	0.0	17,478,517	310,646	-	-	17,789,163	
6	38000	LAND-DISTRIBUTION	0.0	10,119,783	-	-	-	10,119,783	
7	38900	LAND-GENERAL	0.0	3,286,630	-	-	-	3,286,630	
8		<b>TOTAL NON-DEPRECIABLE PROPERTY</b>		<b>153,360,448</b>	<b>39,883,920</b>			<b>193,244,368</b>	
9		<b>INTANGIBLES</b>							
10	30315	SOFTWARE - AMORT - 15YR	6.7	408,531,732	49,709,375	-	-	458,241,108	
11	30302	ASSET RETIREMENT COST - AMORT	0.0	-	-	-	-	-	
12	30399	INTANGIBLE SOFTWARE SOLAR 30YR	3.3	1,934,845	793,613	-	-	2,728,457	
13		<b>TOTAL INTANGIBLES</b>		<b>410,466,577</b>	<b>50,502,988</b>			<b>460,969,565</b>	
14		<b>ASSET RETIREMENT OBLIGATION</b>							
15	31700	ARO COSTS-STEAM	10.0	30,036,949	-	-	-	30,036,949	
16	34700	ARO COSTS-OTHER	3.5	9,476,132	2,900,102	-	-	12,376,233	
17	37400	ARO COSTS-DISTRIBUTION	0.5	8,573,793	(1,485)	-	-	8,572,308	
18	39910	ARO COSTS-GENERAL	5.5	197,240	71,948	-	-	269,188	
19		<b>TOTAL ASSET RETIREMENT OBLIGATION</b>		<b>48,284,113</b>	<b>2,970,564</b>			<b>51,254,677</b>	
20		<b>LEASE NON-DEPRECIABLE</b>							
21	10110	RIGHT OF USE ASSET-CAPITAL LEASE	0.0	3,195,566	-	-	(330,576)	2,864,991	
22	10112	RIGHT OF USE ASSET-OPERATING LEASE	0.0	24,237,929	-	-	(1,714,240)	22,523,688	
23		<b>TOTAL LEASE NON-DEPRECIABLE</b>		<b>27,433,495</b>			<b>(2,044,816)</b>	<b>25,388,679</b>	
24		<b>TOTAL ELECTRIC PLANT IN SERVICE</b>		<b>10,361,954,363</b>	<b>1,343,802,421</b>	<b>(103,752,261)</b>	<b>(793,170)</b>	<b>11,601,211,353</b>	
25		<b>ACQUISITION ADJUSTMENTS</b>							
26	11401	ACQUISITION ADJUSTMENT - OUC	3.0	6,182,810	-	-	-	6,182,810	
27	11402	ACQUISITION ADJUSTMENT - FPL	4.4	960,041	-	-	-	960,041	
28	11403	ACQUISITION ADJUSTMENT - UNION HALL	2.6	341,972	-	-	-	341,972	
29		<b>TOTAL ACQUISITION ADJUSTMENTS</b>		<b>7,484,823</b>				<b>7,484,823</b>	
30	10200	ELECTRIC PLANT PURCHASED OR SOLD	0.0	14,934	1,317,496	-	(1,113,520)	218,910	
31	10501	PROPERTY HELD FOR FUTURE USE	0.0	54,564,529	6,206	-	-	54,570,735	
32	10803	FOSSIL DISMANTLING - STEAM	0.0	-	-	-	-	-	
33	40	FOSSIL DISMANTLING - OTHER	0.0	-	-	-	-	-	
34		<b>TOTAL FOSSIL DISMANTLING</b>							
35		<b>TOTAL ELECTRIC UTILITY PLANT</b>		<b>10,424,018,649</b>	<b>1,345,126,123</b>	<b>(103,752,261)</b>	<b>(1,906,690)</b>	<b>11,663,485,821</b>	
36		<b>TOTALS</b>						<b>10,806,542,435</b>	

Totals may be affected due to rounding.

**TAMPA ELECTRIC COMPANY  
2023 DEPRECIATION AND  
DISMANTLEMENT STUDY  
EXHIBIT 4  
BATES STAMPED PAGES: 649 - 729  
FILED: DECEMBER 27, 2023**

**SCHEDULE B-7**  
**FLORIDA PUBLIC SERVICE COMMISSION**  
**COMPANY: TAMPA ELECTRIC COMPANY**  
**RULE 25-5.0436(9), F.A.C.**

**PLANT BALANCES BY ACCOUNT AND SUB-ACCOUNT**

EXPLANATION: Provide the depreciation rate and plant balances for each account or sub-account to which a separate depreciation rate is prescribed. (Include Amortization/Recovery schedule amounts).  
 Type of data shown:  
 Year Ending December 31, 2022

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Depreciation Rate* (%)	(4) Plant Balance Beg. of Year	(5) Total Plant Added	(6) Total Plant Retired	(7) Adjustments or Transfers	(8) Plant Balance End of Year	(9) 13-Month Average
2		TOTAL STEAM PRODUCTION		1,390,785,066	21,884,385	(25,410,397)	(12,938,903)	1,374,320,151	1,382,121,761
3		TOTAL OTHER PRODUCTION		3,841,789,344	848,721,994	(7,524,576)	38,654,310	4,721,641,072	4,059,760,188
4		TOTAL PRODUCTION PLANT		5,232,574,410	870,606,379	(32,934,974)	25,715,407	6,095,961,222	5,441,881,950
5		TOTAL TRANSMISSION PLANT		1,050,775,057	39,911,250	(4,539,548)	5,050,317	1,091,197,076	1,066,018,633
6		TOTAL DISTRIBUTION PLANT		3,044,982,597	277,848,982	(41,712,012)	(3,910,548)	3,277,209,020	3,149,544,516
7		TOTAL GENERAL PLANT		394,077,666	62,078,337	(24,565,727)	(25,603,529)	405,986,746	403,714,879
8		TOTAL DEPRECIABLE PLANT		9,722,409,730	1,250,444,949	(103,752,261)	1,251,647	10,870,354,064	10,061,159,978
9		TOTAL NON-DEPRECIABLE PROPERTY		153,360,448	39,883,920	-	-	193,244,368	172,595,615
10		TOTAL INTANGIBLES		410,466,577	50,502,988	-	-	460,969,565	432,730,745
11		TOTAL ASSET RETIREMENT OBLIGATION		48,284,113	2,970,564	-	-	51,254,677	49,884,333
12		TOTAL LEASE NON-DEPRECIABLE		27,433,495	-	-	(2,044,816)	25,388,679	26,543,779
13		TOTAL ELECTRIC PLANT IN SERVICE		10,361,954,363	1,343,802,421	(103,752,261)	(793,170)	11,601,211,353	10,742,914,450
14		TOTAL ACQUISITION ADJUSTMENTS		7,484,823	-	-	-	7,484,823	7,484,823
15		ELECTRIC PLANT PURCHASED OR SOLD		14,934	1,317,496	-	(1,113,520)	218,910	876,067
16		PROPERTY HELD FOR FUTURE USE		54,564,529	6,206	-	-	54,570,735	55,267,096
17		TOTAL FOSSIL DISMANTLING		-	-	-	-	-	-
18		TOTAL ELECTRIC UTILITY PLANT		10,424,018,649	1,345,126,123	(103,752,261)	(1,906,690)	11,663,485,821	10,806,542,435
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Totals may be affected due to rounding.

**TAMPA ELECTRIC COMPANY**  
**2023 DEPRECIATION AND**  
**DISMANTLEMENT STUDY**  
**EXHIBIT 4**  
**BATES STAMPED PAGES: 649 - 729**  
**FILED: DECEMBER 27, 2023**

**DEPRECIATION RESERVE BALANCES BY ACCOUNT AND SUB-ACCOUNT**  
 EXPLANATION: Provide the depreciation reserve balances for each account or sub-account to which an individual depreciation rate is applied. (Include Amortization/Recovery amounts).

**SCHEDULE B-9**  
**FLORIDA PUBLIC SERVICE COMMISSION**  
**COMPANY: TAMPA ELECTRIC COMPANY**  
**RULE 25-6.0436(9), F.A.C.**

Type of data shown:  
 Year Ending December 31, 2022

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Accumulated Depreciation Beg. of Year	(4) Total Depreciation Accrued	(5) Retirements	(6) Gross COR	(7) Gross Salvage	(8) Adjustments or Transfers	(9) Accumulated Depreciation End of Year	(10) 13-Month Average
2		<b>STEAM PRODUCTION</b>								
3		<b>BIG BEND POWER STATION</b>								
4		<b>BIG BEND COMMON</b>								
5	31140	Structures and Improvements	53,078,092	7,599,241	(4,466,395)	(987,169)	-	896,734	56,110,503	54,312,431
6	31240	Boiler Plant Equipment	26,758,889	8,549,874	(602,880)	769,965	129,043	151,584	35,756,475	31,510,519
7	31440	Turbogenerator Units	3,475,012	278,554	-	35,179	6,777	(13,219)	3,782,303	3,636,632
8	31540	Accessory Electric Equipment	15,079,636	1,526,350	(52,972)	(130,486)	-	242,829	16,665,357	15,819,144
9	31640	Misc. Power Plant Equipment	9,584,453	841,317	(7,794)	(18,094)	-	-	10,389,882	9,987,147
10		<b>TOTAL BIG BEND COMMON</b>	<b>107,976,083</b>	<b>18,795,337</b>	<b>(5,130,042)</b>	<b>(340,605)</b>	<b>135,820</b>	<b>1,277,929</b>	<b>122,714,520</b>	<b>115,265,873</b>
11		<b>BIG BEND UNIT 1</b>								
12	31141	Structures and Improvements	1,562,295	56,131	(143,824)	(10,426)	-	(1,464,176)	-	1,197,676
13	31241	Boiler Plant Equipment	(2,388,934)	43,048	(59,263)	3,001,570	5	(596,425)	-	(237,613)
14	31441	Turbogenerator Units	6,862,311	1,060,225	-	135,753	(4,866)	(8,053,423)	-	5,655,641
15	31541	Accessory Electric Equipment	144,286	8,855	-	-	-	(153,141)	-	114,055
16	31641	Misc. Power Plant Equipment	226,055	9,256	-	-	-	(235,311)	-	177,092
17		<b>TOTAL BIG BEND UNIT 1</b>	<b>6,406,013</b>	<b>1,177,515</b>	<b>(203,087)</b>	<b>3,126,896</b>	<b>(4,861)</b>	<b>(10,502,476)</b>	<b>-</b>	<b>6,906,852</b>
18		<b>BIG BEND UNIT 2</b>								
19		<b>Structures and Improvements</b>	(253)	-	-	-	-	253	-	(195)
20	31142	Boiler Plant Equipment	(1,975,719)	60,539	-	2,029,024	(375)	(113,469)	-	(466,352)
21	31242	Turbogenerator Units	(11,214)	-	-	-	-	11,214	-	(8,626)
22	31442	Accessory Electric Equipment	(0)	0	-	-	-	-	-	(0)
23	31542	Misc. Power Plant Equipment	(0)	(0)	-	-	-	-	-	(0)
24	31642	Misc. Power Plant Equipment	(0)	(0)	-	-	-	-	-	(0)
25		<b>TOTAL BIG BEND UNIT 2</b>	<b>(1,987,186)</b>	<b>60,539</b>	<b>-</b>	<b>2,029,024</b>	<b>(375)</b>	<b>(102,002)</b>	<b>-</b>	<b>(465,173)</b>
26		<b>BIG BEND UNIT 3</b>								
27		<b>Structures and Improvements</b>	(1,775)	232	-	-	-	1,543	-	(1,285)
28	31143	Boiler Plant Equipment	(3,949,005)	23,769	-	(178,026)	4	(98,115)	-	(1,210,485)
29	31243	Turbogenerator Units	(58,340)	8,264	-	48,070	1	2,004	-	(7,732)
30	31443	Accessory Electric Equipment	242,829	-	-	-	-	(242,829)	-	166,792
31	31543	Misc. Power Plant Equipment	(0)	0	-	-	-	-	-	(0)
32	31643	Misc. Power Plant Equipment	(3,766,292)	32,266	-	4,011,417	6	(277,397)	-	(1,032,710)
33		<b>TOTAL BIG BEND UNIT 3</b>	<b>(3,766,292)</b>	<b>32,266</b>	<b>-</b>	<b>4,011,417</b>	<b>6</b>	<b>(277,397)</b>	<b>-</b>	<b>(1,032,710)</b>
34		<b>BIG BEND UNIT 4</b>								
35		<b>Structures and Improvements</b>	36,776,767	1,156,676	(10,657,491)	(1,910,438)	-	-	25,365,513	31,721,406
36	31144	Boiler Plant Equipment	101,360,033	9,647,900	(3,999,359)	(178,026)	145,614	-	106,976,162	103,661,125
37	31244	Turbogenerator Units	45,975,449	3,517,284	(367,863)	118,983	55,980	-	49,299,832	47,593,655
38	31444	Accessory Electric Equipment	30,814,998	1,512,171	(470,591)	(36,462)	-	-	31,819,516	31,170,965
39	31544	Misc. Power Plant Equipment	4,082,927	105,585	-	-	-	-	4,188,512	4,135,719
40	31644	Misc. Power Plant Equipment	219,009,573	15,939,615	(15,495,303)	(2,005,944)	201,594	-	217,649,535	216,282,891
41		<b>TOTAL BIG BEND UNIT 4</b>	<b>192,249,134</b>	<b>20,327,151</b>	<b>(19,332,556)</b>	<b>(2,114,811)</b>	<b>147,808</b>	<b>-</b>	<b>191,139,681</b>	<b>188,743,915</b>
42		<b>TOTAL BIG BEND UNIT 4</b>	<b>192,249,134</b>	<b>20,327,151</b>	<b>(19,332,556)</b>	<b>(2,114,811)</b>	<b>147,808</b>	<b>-</b>	<b>191,139,681</b>	<b>188,743,915</b>
43		<b>TOTAL BIG BEND UNIT 4</b>	<b>192,249,134</b>	<b>20,327,151</b>	<b>(19,332,556)</b>	<b>(2,114,811)</b>	<b>147,808</b>	<b>-</b>	<b>191,139,681</b>	<b>188,743,915</b>
44		<b>TOTALS</b>	<b>192,249,134</b>	<b>20,327,151</b>	<b>(19,332,556)</b>	<b>(2,114,811)</b>	<b>147,808</b>	<b>-</b>	<b>191,139,681</b>	<b>188,743,915</b>

Totals may be affected due to rounding.

**TAMPA ELECTRIC COMPANY  
2023 DEPRECIATION AND  
DISMANTLEMENT STUDY  
EXHIBIT 4  
BATES STAMPED PAGES: 649 - 729  
FILED: DECEMBER 27, 2023**

**SCHEDULE B-9  
FLORIDA PUBLIC SERVICE COMMISSION  
DEPRECIATION RESERVE BALANCES BY ACCOUNT AND SUB-ACCOUNT**

Type of data shown:  
Year Ending December 31, 2022

EXPLANATION: Provide the depreciation reserve balances for each account or sub-account to which an individual depreciation rate is applied. (Include Amortization/Recovery amounts).

COMPANY: TAMPA ELECTRIC COMPANY

RULE 25-6.0436(9), F.A.C.

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Accumulated Depreciation Beg. of Year	(4) Total Depreciation Accrued	(5) Retirements	(6) Gross COR	(7) Gross Salvage	(8) Adjustments or Transfers	(9) Accumulated Depreciation End of Year	(10) 13-Month Average
2		BIG BEND UNIT 3 & 4 FGD								
3	31145	Structures and Improvements	13,197,379	539,970	(131,647)	-	4,557,876	18,070,500	14,393,210	
4	31245	Boiler Plant Equipment	65,838,004	5,585,627	(4,163,103)	101,408	7,178,282	74,270,087	67,093,489	
5	31545	Accessory Electric Equipment	15,877,298	617,748	(52,028)	-	214,826	16,752,317	16,287,297	
6	31645	Misc. Power Plant Equipment	611,447	5,059	-	-	642,038	1,258,545	761,747	
7		TOTAL BIG BEND UNIT 3 & 4 FGD	95,624,129	6,748,405	(4,346,778)	101,408	12,583,023	110,351,449	98,535,742	
8		BIG BEND UNIT 1 & 2 FGD								
9	31146	Structures and Improvements	4,328,523	175,832	-	-	(4,504,355)	-	3,390,498	
10	31246	Boiler Plant Equipment	6,535,042	591,147	(33,389)	(3,661)	(7,178,282)	-	5,223,285	
11	31546	Accessory Electric Equipment	205,726	9,100	-	-	(214,826)	-	161,401	
12	31646	Misc. Power Plant Equipment	619,045	22,994	-	-	(642,038)	-	484,148	
13		TOTAL BIG BEND UNIT 1 & 2 FGD	11,688,335	799,072	(33,389)	(3,661)	(12,539,502)	-	9,259,332	
14		BIG BEND UNIT 1 SCR								
15	31151	Structures and Improvements	81,131	5,736	-	-	(86,867)	-	64,334	
16	31251	Boiler Plant Equipment	4,013,678	276,430	-	-	(4,290,108)	-	3,183,132	
17	31551	Accessory Electric Equipment	2,660,448	161,068	-	-	(2,821,515)	-	2,102,252	
18	31651	Misc. Power Plant Equipment	0	0	-	-	-	-	(0)	
19		TOTAL BIG BEND UNIT 1 SCR	6,755,256	443,234	-	-	(7,198,491)	-	5,349,778	
20		BIG BEND UNIT 2 SCR								
21	31152	Structures and Improvements	(0)	0	-	-	-	-	(0)	
22	31252	Boiler Plant Equipment	(0)	0	-	-	-	-	(0)	
23	31552	Accessory Electric Equipment	(0)	0	-	-	-	-	(0)	
24	31652	Misc. Power Plant Equipment	(0)	0	-	-	-	-	(0)	
25		TOTAL BIG BEND UNIT 2 SCR	0	0	-	-	-	-	0	
26		BIG BEND UNIT 3 SCR								
27	31153	Structures and Improvements	0	(0)	-	-	-	-	0	
28	31253	Boiler Plant Equipment	0	(0)	-	-	-	-	0	
29	31553	Accessory Electric Equipment	0	(0)	-	-	-	-	0	
30	31653	Misc. Power Plant Equipment	0	(0)	-	-	-	-	0	
31		TOTAL BIG BEND UNIT 3 SCR	0	(0)	-	-	-	-	0	
32		BIG BEND UNIT 4 SCR								
33	31154	Structures and Improvements	5,874,177	472,806	-	-	86,867	6,433,850	6,130,317	
34	31254	Boiler Plant Equipment	10,398,173	1,154,023	(177,412)	(261,942)	4,290,108	15,402,950	11,873,013	
35	31554	Accessory Electric Equipment	6,026,355	320,528	-	-	2,821,515	9,168,397	6,829,065	
36	31654	Misc. Power Plant Equipment	327,997	16,510	-	-	-	344,508	396,252	
37		TOTAL BIG BEND UNIT 4 SCR	22,626,702	1,963,866	(177,412)	(261,942)	7,198,491	31,349,705	25,168,647	
38		TOTALS								
39		TOTALS								
40		TOTALS								
41		TOTALS								
42		TOTALS								
43		TOTALS								
44		TOTALS								

Totals may be affected due to rounding.

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**SCHEDULE B-9** **DEPRECIATION RESERVE BALANCES BY ACCOUNT AND SUB-ACCOUNT** Page 3 of 10  
**FLORIDA PUBLIC SERVICE COMMISSION** **EXPLANATION:** Provide the depreciation reserve balances for each account or sub-account to which an individual depreciation rate is applied. (Include Amortization/Recovery amounts).  
**COMPANY: TAMPA ELECTRIC COMPANY** **Type of data shown:** Year Ending December 31, 2022

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Accumulated Depreciation Beg. of Year	(4) Total Depreciation Accrued	(5) Retirements	(6) Gross COR	(7) Gross Salvage	(8) Adjustments or Transfers	(9) Accumulated Depreciation End of Year	(10) 13-Month Average
2	31247	Big Bend Fuel Clause	10,176,632	-	-	10,477	-	-	10,187,110	10,179,050
3	31647	Big Bend Tools - Amort	826,701	142,304	(24,386)	-	-	-	944,618	878,961
5		<b>TOTAL BIG BEND POWER STATION</b>	<b>475,335,947</b>	<b>46,102,152</b>	<b>(25,410,397)</b>	<b>6,289,730</b>	<b>429,930</b>	<b>(9,550,425)</b>	<b>493,196,937</b>	<b>488,329,243</b>
6		<b>TOTAL STEAM PRODUCTION</b>	<b>475,335,947</b>	<b>46,102,152</b>	<b>(25,410,397)</b>	<b>6,289,730</b>	<b>429,930</b>	<b>(9,550,425)</b>	<b>493,196,937</b>	<b>488,329,243</b>
9		<b>OTHER PRODUCTION</b>								
10		<b>BIG BEND POWER STATION</b>								
11		<b>BIG BEND COMBUSTION TURBINE 4</b>								
12	34144	Structures and Improvements	691,207	119,199	-	-	-	-	810,406	750,807
13	34244	Fuel Holders, Producers and Accessories	827,751	61,183	-	401	1,196	-	890,531	859,537
14	34344	Prime Movers	9,645,578	617,571	-	(118)	10,521	-	10,273,552	9,962,619
15	34544	Accessory Electric Equipment	6,437,523	429,092	-	-	-	-	6,866,615	6,652,069
16	34644	Misc. Power Plant Equipment	208,959	14,809	-	-	-	-	223,368	215,963
17		<b>TOTAL BIG BEND COMBUSTION TURBINE 4</b>	<b>17,810,619</b>	<b>1,241,854</b>	-	283	11,717	-	19,064,473	18,440,995
18		<b>BIG BEND COMBUSTION TURBINE 5</b>								
19		Structures and Improvements	-	-	-	-	-	-	-	-
20	34145	Fuel Holders, Producers and Accessories	-	-	-	-	-	-	-	-
21	34245	Prime Movers	-	5,060,117	-	(908,055)	120,966	-	4,273,028	1,775,201
22	34345	Accessory Electric Equipment	-	-	-	-	-	-	-	-
23	34545	Misc. Power Plant Equipment	-	-	-	-	-	-	-	-
24	34645		-	-	-	-	-	-	-	-
25		<b>TOTAL BIG BEND COMBUSTION TURBINE 5</b>	<b>-</b>	<b>5,060,117</b>	<b>-</b>	<b>(908,055)</b>	<b>120,966</b>	<b>-</b>	<b>4,273,028</b>	<b>1,775,201</b>
26		<b>BIG BEND COMBUSTION TURBINE 6</b>								
27		Structures and Improvements	-	-	-	-	-	-	-	-
28	34146	Fuel Holders, Producers and Accessories	-	-	-	-	-	-	-	-
29	34246	Prime Movers	-	5,039,719	-	(901,280)	120,036	-	4,258,475	1,770,259
30	34346	Accessory Electric Equipment	-	-	-	-	-	-	-	-
31	34546	Misc. Power Plant Equipment	-	-	-	-	-	-	-	-
32	34646		-	-	-	-	-	-	-	-
33		<b>TOTAL BIG BEND COMBUSTION TURBINE 6</b>	<b>-</b>	<b>5,039,719</b>	<b>-</b>	<b>(901,280)</b>	<b>120,036</b>	<b>-</b>	<b>4,258,475</b>	<b>1,770,259</b>
34		<b>BIG BEND NEW STEAM TURBINE 1</b>								
35		Structures and Improvements	-	11,071	-	(71,594)	1,672	1,464,176	1,405,325	168,780
36	34143	Fuel Holders, Producers and Accessories	-	15,024	-	(97,159)	2,269	1,491,580	1,411,714	114,721
37	34243	Prime Movers	-	96,097	-	(14,100,172)	330,275	7,235,546	(6,438,253)	(808,571)
38	34343	Accessory Electric Equipment	-	5,480	-	(16,729)	391	75,864	65,005	(2,753,047)
39	34543	Misc. Power Plant Equipment	-	1,491	-	(9,643)	225	235,311	227,384	31,839
40	34643		-	129,164	-	(14,295,287)	334,832	10,502,476	(3,328,825)	(3,246,280)
41		<b>TOTAL BIG BEND NEW STEAM TURBINE 1</b>	<b>-</b>	<b>129,164</b>	<b>-</b>	<b>(14,295,287)</b>	<b>334,832</b>	<b>10,502,476</b>	<b>(3,328,825)</b>	<b>(3,246,280)</b>
42		<b>TOTAL BIG BEND POWER STATION</b>	<b>17,810,619</b>	<b>11,470,854</b>	<b>-</b>	<b>(16,104,349)</b>	<b>587,551</b>	<b>10,502,476</b>	<b>24,267,151</b>	<b>18,740,174</b>
43										
44		Totals may be affected due to rounding.								

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**SCHEDULE B-9** **DEPRECIATION RESERVE BALANCES BY ACCOUNT AND SUB-ACCOUNT** Page 4 of 10  
**FLORIDA PUBLIC SERVICE COMMISSION** **EXPLANATION:** Provide the depreciation reserve balances for each account or sub-account to which an individual depreciation rate is applied. (Include Amortization/Recovery amounts). **Type of data shown:** Year Ending December 31, 2022  
**COMPANY: TAMPA ELECTRIC COMPANY**  
**RULE 25-6.0436(9), F.A.C.**

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Accumulated Depreciation Beg. of Year	(4) Total Depreciation Accrued	(5) Retirements	(6) Gross COR	(7) Gross Salvage	(8) Adjustments or Transfers	(9) Accumulated Depreciation End of Year	(10) 13-Month Average
<b>POLK POWER STATION</b>										
POLK COMMON										
2										
3	34180	Structures and Improvements	49,730,835	5,932,778	(150,042)	(13,810)	-	21,152	55,520,913	52,627,096
4	34280	Fuel Holders, Producers and Accessories	3,607,751	288,732	(37,820)	(14,531)	5,205	-	3,849,337	3,737,752
5	34380	Prime Movers	1,918,761	398,235	-	(5,181)	5,726	-	2,317,540	2,113,532
6	34580	Accessory Electric Equipment	2,818,969	509,927	(15,232)	(7,589)	-	171,032	3,477,106	3,133,203
7	34680	Misc. Power Plant Equipment	(90,547)	47,052	(12,494)	(712)	-	-	(56,700)	(77,712)
8		TOTAL POLK POWER COMMON	57,985,789	7,176,724	(215,588)	(41,823)	10,931	192,184	65,108,197	61,533,871
9										
10										
11										
12										
13	34181	Structures and Improvements	23,981,580	1,921,520	(718,587)	(99,119)	-	-	25,085,393	24,561,610
14	34281	Fuel Holders, Producers and Accessories	123,709,464	10,038,083	-	40,878	125,315	-	133,913,740	128,811,144
15	34381	Prime Movers	79,195,428	6,988,838	-	(155,616)	83,942	-	86,112,593	82,655,424
16	34581	Accessory Electric Equipment	39,783,641	1,995,678	(65,128)	-	-	-	41,714,191	40,770,481
17	34681	Misc. Power Plant Equipment	2,557,488	260,403	(198,606)	-	-	-	2,619,286	2,549,167
18		TOTAL POLK UNIT 1	269,227,601	21,204,522	(982,320)	(213,857)	209,257	-	289,445,203	279,347,826
19										
20										
21	34182	Structures and Improvements	1,196,149	59,249	(42,474)	(2,198)	-	-	1,210,727	1,196,365
22	34282	Fuel Holders, Producers and Accessories	547,732	92,989	-	2,161	1,142	-	644,024	589,937
23	34382	Prime Movers	5,596,425	1,753,128	-	48,595	18,302	-	7,406,450	6,407,416
24	34582	Accessory Electric Equipment	9,269,531	651,141	-	-	-	-	9,920,672	9,594,660
25	34682	Misc. Power Plant Equipment	129,870	2,945	-	-	-	-	132,814	131,342
26		TOTAL POLK UNIT 2	16,729,707	2,559,451	(42,474)	48,558	19,445	-	19,314,687	17,919,710
27										
28										
29	34183	Structures and Improvements	5,182,902	275,720	(11,735)	(2,777)	-	-	5,444,109	5,309,938
30	34283	Fuel Holders, Producers and Accessories	522,506	45,777	-	(2,084)	761	-	566,960	543,870
31	34383	Prime Movers	19,447,466	1,379,887	(49,883)	(64,319)	19,484	-	20,732,636	20,102,247
32	34583	Accessory Electric Equipment	5,007,454	346,090	(49,430)	(1,793)	-	-	5,302,321	5,160,306
33	34683	Misc. Power Plant Equipment	255,125	9,524	-	-	-	-	264,649	259,887
34		TOTAL POLK UNIT 3	30,415,452	2,066,988	(111,048)	(70,973)	20,244	-	32,310,674	31,376,247
35										
36										
37	34184	Structures and Improvements	1,958,868	157,222	(15,255)	(2,105)	-	-	2,098,730	2,036,144
38	34284	Fuel Holders, Producers and Accessories	202,989	63,989	-	8,324	1,164	-	276,465	244,352
39	34384	Prime Movers	4,522,659	1,331,234	(7,902)	103,636	14,399	-	5,964,026	5,298,345
40	34584	Accessory Electric Equipment	3,019,236	139,341	-	-	-	-	3,158,578	3,088,907
41	34684	Misc. Power Plant Equipment	-	-	-	-	-	-	-	-
42		TOTAL POLK UNIT 4	9,703,752	1,691,786	(23,157)	109,854	15,563	-	11,497,798	10,667,748
43										
44	Totals may be affected due to rounding.									



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**SCHEDULE B-9** **DEPRECIATION RESERVE BALANCES BY ACCOUNT AND SUB-ACCOUNT** Page 5 of 10  
**FLORIDA PUBLIC SERVICE COMMISSION** **EXPLANATION:** Provide the depreciation reserve balances for each account or sub-account to which an individual depreciation rate is applied. (Include Amortization/Recovery amounts).  
**COMPANY: TAMPA ELECTRIC COMPANY** **Type of data shown:** Year Ending December 31, 2022  
**RULE 25-6.0436(9), F.A.C.**

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Accumulated Depreciation Beg. of Year	(4) Total Depreciation Accrued	(5) Retirements	(6) Gross COR	(7) Gross Salvage	(8) Adjustments or Transfers	(9) Accumulated Depreciation End of Year	(10) 13-Month Average
2	34185	POLK UNIT 5								
3	34285	Structures and Improvements	1,958,794	155,158	-	-	-	-	2,113,951	2,036,373
4	34385	Fuel Holders, Producers and Accessories	729,477	88,100	(76,633)	(403)	1,367	-	741,909	731,085
5	34585	Prime Movers	3,257,739	1,260,101	15,081	(500)	12,827	-	4,545,748	3,900,529
6	34585	Accessory Electric Equipment	3,001,039	142,191	-	-	-	-	3,142,730	3,071,808
7	34685	Misc. Power Plant Equipment	-	-	-	-	-	-	-	-
8		TOTAL POLK UNIT 5	8,947,048	1,645,550	(76,633)	14,178	14,194	-	10,544,338	9,739,794
9										
10		POLK CCST (2-5)								
11	34186	Structures and Improvements	3,223,367	347,738	-	-	-	-	3,571,105	3,397,236
12	34286	Fuel Holders, Producers and Accessories	28,522,026	6,415,947	(199,392)	221,395	105,414	-	35,065,391	31,741,012
13	34386	Prime Movers	29,613,225	6,941,882	(117,811)	171,230	110,372	-	36,718,898	33,197,092
14	34586	Accessory Electric Equipment	2,914,865	550,158	-	-	-	-	3,465,023	3,189,944
15	34686	Misc. Power Plant Equipment	18,140	4,249	-	-	-	-	22,389	20,264
16		TOTAL POLK CCST (2-5)	64,291,623	14,259,974	(317,202)	392,625	215,786	-	78,842,805	71,545,547
17										
18	34287	Polk 1 Fuel Clause	-	216,451	-	-	-	-	500,424	-
19	34687	Polk Tools - Amort	398,921	-	(114,948)	-	-	-	-	391,872
20										
21		<b>TOTAL POLK POWER STATION</b>	<b>457,699,875</b>	<b>50,811,457</b>	<b>(1,883,370)</b>	<b>238,563</b>	<b>505,419</b>	<b>192,184</b>	<b>507,564,128</b>	<b>482,522,616</b>
22										
23										
24										
25										
26		<b>BAYSIDE POWER STATION</b>								
27		<b>BAYSIDE COMMON</b>								
28	34130	Structures and Improvements	22,861,213	2,955,316	(896,046)	(600,129)	-	80,565	24,400,919	23,205,396
29	34230	Fuel Holders, Producers and Accessories	7,824,767	701,107	-	(784,917)	12,757	-	7,753,714	8,100,369
30	34330	Prime Movers	14,288,349	2,133,479	-	(1,203,875)	19,717	-	15,237,671	15,257,711
31	34530	Accessory Electric Equipment	13,663,697	1,000,303	(45,241)	-	-	-	14,618,759	14,152,241
32	34630	Misc. Power Plant Equipment	4,265,118	447,678	(182,092)	(6,590)	-	-	4,524,113	4,424,455
33		TOTAL BAYSIDE COMMON	62,903,144	7,237,882	(1,123,378)	(2,595,511)	32,474	80,565	66,535,176	65,140,173
34		<b>BAYSIDE UNIT 1</b>								
35	34131	Structures and Improvements	7,545,270	788,909	-	(7,390)	-	-	8,306,789	7,926,295
36	34231	Fuel Holders, Producers and Accessories	34,343,595	3,169,708	(1,175,666)	(285,650)	41,334	-	36,093,320	35,315,876
37	34331	Prime Movers	70,982,077	12,907,713	(668,767)	(630,960)	110,099	-	82,700,162	77,072,672
38	34531	Accessory Electric Equipment	18,712,848	1,605,819	(4,552)	-	-	-	20,314,115	19,513,068
39	34631	Misc. Power Plant Equipment	560,563	37,623	-	-	-	-	598,186	579,375
40		TOTAL BAYSIDE UNIT 1	132,144,353	18,489,772	(1,846,986)	(923,989)	151,433	-	148,012,573	140,407,286
41										
42										
43										
44		Totals may be affected due to rounding.								

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**SCHEDULE B-9 DEPRECIATION RESERVE BALANCES BY ACCOUNT AND SUB-ACCOUNT**

EXPLANATION: Provide the depreciation reserve balances for each account or sub-account to which an individual depreciation rate is applied. (Include Amortization/Recovery amounts).

**FLORIDA PUBLIC SERVICE COMMISSION**

**COMPANY: TAMPA ELECTRIC COMPANY**

**RULE 25-6.0436(9), F.A.C.**

Type of data shown:  
Year Ending December 31, 2022

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Accumulated Depreciation Beg. of Year	(4) Total Depreciation Accrued	(5) Retirements	(6) Gross COR	(7) Gross Salvage	(8) Adjustments or Transfers	(9) Accumulated Depreciation End of Year	(10) 13-Month Average
2		BAYSIDE UNIT 2								
3	34132	Structures and Improvements	11,709,931	944,019	-	-	-	-	12,653,950	12,181,940
4	34232	Fuel Holders, Producers and Accessories	42,331,288	4,072,447	(1,425,504)	53,712	-	-	44,544,485	43,650,242
5	34332	Prime Movers	87,402,101	17,906,540	(810,735)	142,034	-	-	103,583,374	95,869,890
6	34532	Accessory Electric Equipment	20,377,758	1,823,299	(5,965)	-	-	-	22,191,942	21,282,935
7	34632	Misc. Power Plant Equipment	709,685	48,035	-	-	-	-	757,720	733,702
8		TOTAL BAYSIDE UNIT 2	162,530,763	24,794,339	(2,242,204)	195,746	-	-	183,731,471	173,718,710
9										
10		BAYSIDE COMBUSTION TURBINE 3								
11	34133	Structures and Improvements	6,254	22,972	-	-	-	-	29,227	17,741
12	34233	Fuel Holders, Producers and Accessories	1,106,179	108,470	(50,000)	1,805	-	-	1,156,659	1,151,526
13	34333	Prime Movers	8,056,884	479,220	-	7,856	-	-	8,503,625	8,273,802
14	34533	Accessory Electric Equipment	5,350,495	382,153	-	-	-	-	5,732,648	5,541,572
15	34633	Misc. Power Plant Equipment	395	31	-	-	-	-	426	410
16		TOTAL BAYSIDE COMBUSTION TURBINE 3	14,520,208	992,846	(50,000)	9,661	-	-	15,422,585	14,985,050
17										
18		BAYSIDE COMBUSTION TURBINE 4								
19	34134	Structures and Improvements	(110,216)	12,359	-	-	-	-	(97,857)	(104,036)
20	34234	Fuel Holders, Producers and Accessories	1,097,125	107,587	-	2,163	1,709	-	1,208,584	1,152,748
21	34334	Prime Movers	8,085,856	508,257	-	10,220	8,072	-	8,612,404	8,348,627
22	34534	Accessory Electric Equipment	1,709,133	116,732	-	-	-	-	1,825,865	1,767,499
23	34634	Misc. Power Plant Equipment	395	31	-	-	-	-	426	410
24		TOTAL BAYSIDE COMBUSTION TURBINE 4	10,782,293	744,965	-	12,383	9,780	-	11,549,422	11,165,248
25										
26		BAYSIDE COMBUSTION TURBINE 5								
27	34135	Structures and Improvements	(132,367)	34,897	-	-	-	-	(97,470)	(114,919)
28	34235	Fuel Holders, Producers and Accessories	682,280	67,521	-	1,366	1,040	-	752,206	717,191
29	34335	Prime Movers	10,075,344	633,188	-	12,434	9,464	-	10,730,430	10,402,418
30	34535	Accessory Electric Equipment	4,345,412	280,420	-	(1,000)	-	-	4,624,832	4,484,889
31	34635	Misc. Power Plant Equipment	-	-	-	-	-	-	-	-
32		TOTAL BAYSIDE COMBUSTION TURBINE 5	14,970,668	1,016,026	-	12,800	10,504	-	16,009,998	15,489,590
33										
34		BAYSIDE COMBUSTION TURBINE 6								
35	34136	Structures and Improvements	448,058	82,343	-	-	-	-	530,401	489,230
36	34236	Fuel Holders, Producers and Accessories	470,971	56,879	-	1,030	781	-	529,661	500,275
37	34336	Prime Movers	10,086,922	472,945	-	11,731	8,902	-	10,580,500	10,333,245
38	34536	Accessory Electric Equipment	6,014,973	401,675	(33,093)	(7,467)	-	-	6,376,089	6,196,341
39	34636	Misc. Power Plant Equipment	5,115	258	-	-	-	-	5,373	5,244
40		TOTAL BAYSIDE COMBUSTION TURBINE 6	17,026,039	1,014,101	(33,093)	5,294	9,683	-	18,022,024	17,526,334
41										
42	34637	Bayside Tools - Amort	291,033	79,551	-	-	-	-	370,584	329,346
43		TOTAL BAYSIDE POWER STATION	415,168,500	54,369,481	(5,297,660)	419,281	80,565	-	459,653,832	438,761,727
44		Totals may be affected due to rounding.								

**TAMPA ELECTRIC COMPANY  
2023 DEPRECIATION AND  
DISMANTLEMENT STUDY  
EXHIBIT 4  
BATES STAMPED PAGES: 649 - 729  
FILED: DECEMBER 27, 2023**

**SCHEDULE B-9** DEPRECIATION RESERVE BALANCES BY ACCOUNT AND SUB-ACCOUNT Page 7 of 10  
**FLORIDA PUBLIC SERVICE COMMISSION** EXPLANATION: Provide the depreciation reserve balances for each account or sub-account to which an individual depreciation rate is applied. (Include Amortization/Recovery amounts).  
**COMPANY: TAMPA ELECTRIC COMPANY**

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Accumulated Depreciation Beg. of Year	(4) Total Depreciation Accrued	(5) Retirements	(6) Gross COR	(7) Gross Salvage	(8) Adjustments or Transfers	(9) Accumulated Depreciation End of Year	(10) 13-Month Average
2		<b>ELECTRIC OTHER PRODUCTION</b>								
3		<b>SOLAR SITES</b>								
4	34199	Structures and Improvements	21,132,761	8,787,928	-	-	274,321	30,195,010	25,411,037	
5	34399	Prime Movers	35,212,668	15,481,194	(343,546)	-	-	50,280,887	42,439,366	
6	34599	Accessory Electric Equipment	14,031,430	6,287,021	-	(69,729)	-	20,298,452	17,052,665	
7	34899	Energy Battery Storage Equipment	1,177,169	894,638	-	5,757	-	2,082,110	1,629,356	
8		<b>TOTAL SOLAR SITES</b>	<b>71,554,028</b>	<b>31,430,782</b>	<b>(343,546)</b>	<b>(63,972)</b>	<b>4,547</b>	<b>102,856,159</b>	<b>86,532,425</b>	
9										
10		<b>DC MICRO GRID</b>								
11		Structures and Improvements	-	-	-	-	-	-	-	
12	34198	Prime Movers	-	-	-	(24)	43	-	19	
13	34398	Accessory Electric Equipment	-	-	-	(0)	-	-	-	
14	34598	Energy Battery Storage Equipment	-	-	-	(25)	43	-	19	
15	34898	TOTAL DC MICRO GRID	-	-	-	-	-	-	-	
16										
17										
18		<b>TOTAL ELECTRIC OTHER PRODUCTION</b>	<b>962,233,021</b>	<b>148,082,574</b>	<b>(7,524,576)</b>	<b>(21,016,117)</b>	<b>1,516,842</b>	<b>1,094,341,289</b>	<b>1,026,556,944</b>	
19										
20		<b>TOTAL PRODUCTION PLANT</b>	<b>1,437,568,968</b>	<b>194,184,726</b>	<b>(32,934,974)</b>	<b>(14,726,387)</b>	<b>1,946,772</b>	<b>1,587,538,226</b>	<b>1,514,886,187</b>	
21										
22										
23										
24										
25										
26		<b>TRANSMISSION PLANT</b>								
27		LAND RIGHTS	4,614,581	158,106	-	-	-	4,772,687	4,693,634	
28	35001	ENERGY BATTERY STORAGE EQUIPMENT	12,271,781	1,194,505	-	(44,154)	-	13,478,500	12,885,756	
29	35200	STRUCTURES & IMPROVEMENTS	75,697,635	9,586,207	(35,297)	(369,795)	91,666	83,516,878	79,911,196	
30	35300	STATION EQUIPMENT	4,853,537	142,578	(1,581,615)	-	(13,181)	4,996,115	4,924,826	
31	35400	TOWERS & FIXTURES	117,799,488	10,632,747	(1,177,206)	(756,581)	(84)	126,696,387	122,393,479	
32	35500	POLES & FIXTURES	25,116,782	4,844,100	(1,721,704)	(976,820)	(24)	27,505,710	26,218,128	
33	35600	OVERHEAD CONDUCTORS & DEVICES	1,695,924	33,770	-	-	-	1,729,593	1,712,709	
34	35601	CLEARING RIGHTS-OF-WAY	1,623,193	318,210	-	2,749	-	1,701,748	1,662,316	
35	35700	UNDERGROUND CONDUIT	2,982,719	73,603	-	7,363	-	3,014,298	3,147,990	
36	35800	UNDERGROUND CONDUCTORS & DEVICES	2,767,424	254,002	(23,725)	(1,732)	-	2,995,968	2,891,147	
37	35900	ROADS AND TRAILS	249,422,963	27,237,826	(4,539,548)	(2,138,971)	78,378	270,707,884	260,441,181	
38		<b>TOTAL TRANSMISSION PLANT</b>	<b>249,422,963</b>	<b>27,237,826</b>	<b>(4,539,548)</b>	<b>(2,138,971)</b>	<b>647,236</b>	<b>270,707,884</b>	<b>260,441,181</b>	
39										
40										
41										
42										
43										
44										

Totals may be affected due to rounding.

**TAMPA ELECTRIC COMPANY  
2023 DEPRECIATION AND  
DISMANTLEMENT STUDY  
EXHIBIT 4  
BATES STAMPED PAGES: 649 - 729  
FILED: DECEMBER 27, 2023**

**SCHEDULE B-9** **DEPRECIATION RESERVE BALANCES BY ACCOUNT AND SUB-ACCOUNT** Page 8 of 10  
**FLORIDA PUBLIC SERVICE COMMISSION** **EXPLANATION:** Provide the depreciation reserve balances for each account or sub-account to which  
**COMPANY: TAMPA ELECTRIC COMPANY** an individual depreciation rate is applied. (Include Amortization/Recovery amounts).  
**RULE 25-6.0436(9), F. A. C.** **Type of data shown:**  
**Year Ending December 31, 2022**

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Accumulated Depreciation Beg. of Year	(4) Total Depreciation Accrued	(5) Retirements	(6) Gross COR	(7) Gross Salvage	(8) Adjustments or Transfers	(9) Accumulated Depreciation End of Year	(10) 13-Month Average
<b>DISTRIBUTION PLANT</b>										
2	36001	LAND RIGHTS								
3	36100	STRUCTURES & IMPROVEMENTS	8,185,507	555,148	(57,053)	(62,274)	-	39,637	8,660,965	8,441,208
4	36200	STATION EQUIPMENT	65,744,198	7,036,716	(1,715,437)	(558,672)	248,791	(118,080)	70,637,516	68,226,980
5	36300	ENERGY BATTERY STORAGE EQUIPMENT								
6	36400	POLES, TOWERS & FIXTURES	182,351,222	13,108,754	(3,146,744)	(4,699,243)	211,817	(5,090)	187,820,716	185,588,450
7	36500	OVERHEAD CONDUCTORS & DEVICES	149,619,443	6,000,739	(2,691,923)	(1,296,900)	932,461	1,563	152,565,382	151,351,153
8	36600	UNDERGROUND CONDUIT	81,241,425	5,832,856	(200,268)	171,193	188,936	8,842	87,242,984	84,238,090
9	36700	UNDERGROUND CONDUCTORS & DEVICES	83,165,698	8,279,660	(3,749,533)	(678,241)	192,976	17,072	87,227,633	85,142,405
10	36800	LINE TRANSFORMERS	298,559,980	36,484,945	(8,040,352)	(7,844,075)	1,325,121	(12,114)	320,472,505	310,549,190
11	36900	OVERHEAD SERVICES	63,544,287	1,520,071	(296,359)	(364,283)	128,721	(10,320)	64,522,117	64,106,246
12	36902	UNDERGROUND SERVICE	66,491,023	3,133,341	(241,021)	(232,995)	72,253	(377)	69,222,224	67,893,342
13	37000	METERS - ANALOG & AMR	6,199,457	1,171,334	(47,199)	(5,006,369)	87,437	(294)	2,404,366	2,930,852
14	37001	METERS - AMI	(138,209)	9,549,544		(3,890,763)	55,539		5,576,111	3,301,648
15	37001	METERS - AMI	(138,209)	9,549,544		(3,890,763)	55,539		5,576,111	3,301,648
16	37300	STREET LIGHTING & SIGNAL SYSTEMS	130,980,548	9,601,393	(21,517,339)	(2,142,474)	710,238	4,110,315	121,742,682	125,494,516
17	37302	STREET LIGHTING - LS2	18,038	54,275	(8,785)	(18,665)	2,751	137,916	185,531	121,689
18		<b>TOTAL DISTRIBUTION PLANT</b>	<b>1,135,961,616</b>	<b>102,328,776</b>	<b>(41,712,012)</b>	<b>(26,623,762)</b>	<b>4,157,044</b>	<b>4,169,071</b>	<b>1,178,280,732</b>	<b>1,157,385,766</b>
19										
20		<b>GENERAL PLANT</b>								
21	39000	STRUCTURES & IMPROVEMENTS	54,283,380	2,232,809	(2,943,762)	(376,278)	-	(1,328,132)	51,868,016	53,563,371
22	39101	OFFICE FURNITURE & EQUIPMENT - AMORT	3,409,784	945,288	(940,477)	-	-	-	3,414,605	3,275,384
23	39102	COMPUTER EQUIPMENT - AMORT	1,009,122	2,667,459	(381,200)	-	-	(171,032)	3,124,348	1,996,606
24	39103	DATA HANDLING EQUIPMENT - AMORT								
25	39104	MAINFRAME EQUIPMENT - AMORT	14,676,237	5,510,065	(6,360,087)	-	-	-	13,826,215	13,781,672
26	39202	LIGHT TRUCKS - ENERGY DELIVERY	2,908,997	1,402,561	(163,248)	(3,599)	178,046	-	4,322,757	3,561,444
27	39203	HEAVY TRUCKS - ENERGY DELIVERY	17,481,883	3,524,569	(1,547,885)	(31,922)	859,352	-	20,285,795	18,707,871
28	39204	MEDIUM TRUCKS - ENERGY DELIVERY								
29	39212	LIGHT TRUCKS - ENERGY SUPPLY	1,433,483	225,837	-	(3,204)	4,624	-	1,660,740	1,540,058
30	39213	HEAVY TRUCKS - ENERGY SUPPLY								
31	39214	MEDIUM TRUCKS - ENERGY SUPPLY	131,372	36,769	-	(845)	1,411	-	168,706	149,733
32	39300	STORES EQUIPMENT - AMORT								
33	39400	TOOLS, SHOP & GARAGE EQUIP - AMORT	8,637,539	1,912,805	(4,557,275)	-	-	-	6,193,069	7,118,857
34	39401	ECCR SOLAR CAR PORT - AMORT	467,495	850,325	-	-	-	-	1,317,820	895,672
35	39500	LABORATORY EQUIPMENT - AMORT	1,174,626	354,734	(137,498)	-	-	-	1,391,863	1,315,304
36	39600	POWER OPERATED EQUIPMENT - AMORT								
37	39700	COMMUNICATION EQUIPMENT - AMORT	20,646,860	6,329,073	(6,754,843)	-	-	-	20,221,090	22,134,509
38	39725	COMMUNICATION EQUIPMENT - FIBER	26,099,611	1,092,650	(779,452)	(134,571)	-	1,355	26,276,593	26,387,640
39	39800	MISCELLANEOUS EQUIPMENT - AMORT	1,086,351	560,527	-	-	-	-	1,646,879	1,348,633
40		<b>TOTAL GENERAL PLANT</b>	<b>153,643,540</b>	<b>27,645,480</b>	<b>(24,565,727)</b>	<b>(550,420)</b>	<b>1,043,433</b>	<b>(1,497,809)</b>	<b>155,718,496</b>	<b>155,776,754</b>
41										
42		<b>TOTAL DEPRECIABLE RESERVE</b>	<b>2,976,597,086</b>	<b>351,396,808</b>	<b>(103,752,261)</b>	<b>(44,039,540)</b>	<b>7,794,484</b>	<b>4,248,761</b>	<b>3,192,245,338</b>	<b>3,085,489,888</b>
43										
44		Totals may be affected due to rounding.								

SCHEDULE B-9  
 FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: TAMPA ELECTRIC COMPANY  
 RULE 25-6.0436(9), F.A.C.

DEPRECIATION RESERVE BALANCES BY ACCOUNT AND SUB-ACCOUNT  
 EXPLANATION: Provide the depreciation reserve balances for each account or sub-account to which an individual depreciation rate is applied. (Include Amortization/Recovery amounts).

Page 9 of 10  
 Type of data shown:  
 Year Ending December 31, 2022

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Accumulated Depreciation Beg. of Year	(4) Total Depreciation Accrued	(5) Retirements	(6) Gross COR	(7) Gross Salvage	(8) Adjustments or Transfers	(9) Accumulated Depreciation End of Year	(10) 13-Month Average
1										
2		<b>NON-DEPRECIABLE PROPERTY</b>								
3	310's	LAND-STEAM PRODUCTION	-	-	-	-	-	-	-	-
4	340's	LAND-OTHER PRODUCTION	-	-	-	-	-	-	-	-
5	35000	LAND-TRANSMISSION	-	-	-	-	-	-	-	-
6	36000	LAND-DISTRIBUTION	-	-	-	-	-	-	-	-
7	38900	LAND-GENERAL	-	-	-	-	-	-	-	-
8		<b>TOTAL NON-DEPRECIABLE</b>								
9										
10		<b>INTANGIBLES</b>								
11	30315	SOFTWARE - AMORT - 15YR	99,982,394	28,701,321	-	-	-	128,683,715	114,058,035	
12	30302	ASSET RETIREMENT COST - AMORT	-	-	-	-	-	-	-	
13	30399	INTANGIBLE SOFTWARE SOLAR 30YR	34,569	65,986	-	-	-	100,555	67,290	
14		<b>TOTAL INTANGIBLES</b>	<b>100,016,963</b>	<b>28,767,308</b>				<b>128,784,270</b>	<b>114,125,325</b>	
15										
16		<b>ASSET RETIREMENT OBLIGATION</b>								
17	31700	ARO COSTS-STEAM	25,465,562	157,963	-	-	-	25,623,525	25,544,543	
18	34700	ARO COSTS-OTHER	753,822	375,952	-	-	-	1,129,773	929,275	
19	37400	ARO COSTS-DISTRIBUTION	1,521,315	122,887	-	-	-	1,644,202	1,582,758	
20	39910	ARO COSTS-GENERAL	104,324	11,839	-	-	-	116,163	109,953	
21		<b>TOTAL ASSET RETIREMENT OBLIGATION</b>	<b>27,845,022</b>	<b>668,640</b>				<b>28,513,663</b>	<b>28,166,529</b>	
22										
23		<b>LEASE NON-DEPRECIABLE</b>								
24	10110	RIGHT OF USE ASSET-CAPITAL LEASE	-	-	-	-	-	-	-	
25	10112	RIGHT OF USE ASSET-OPERATING LEASE	-	-	-	-	-	-	-	
26		<b>TOTAL LEASE NON-DEPRECIABLE</b>								
27										
28		<b>TOTAL ELECTRIC PLANT RESERVE</b>	<b>3,104,459,071</b>	<b>380,832,756</b>	<b>(103,752,261)</b>	<b>(44,039,540)</b>	<b>7,794,484</b>	<b>4,248,761</b>	<b>3,349,543,271</b>	<b>3,230,781,742</b>
29										
30		<b>ACQUISITION ADJUSTMENTS</b>								
31	11401	ACQUISITION ADJUSTMENT - OUC	5,300,501	185,749	-	-	-	-	5,486,250	5,393,376
32	11402	ACQUISITION ADJUSTMENT - EPL	761,013	41,901	-	-	-	-	802,914	781,963
33	11403	ACQUISITION ADJUSTMENT - UNION HALL	111,726	9,059	-	-	-	-	120,785	116,255
34		<b>TOTAL ACQUISITION ADJUSTMENTS</b>	<b>6,173,240</b>	<b>236,709</b>					<b>6,409,949</b>	<b>6,291,594</b>
35										
36	10200	<b>ELECTRIC PLANT PURCHASED OR SOLD</b>								
37	10501	PROPERTY HELD FOR FUTURE USE	-	-	-	-	-	-	-	-
38										
39	10803	FOSSIL DISMANTLING - STEAM	77,754,037.80	2,134,305	-	(12,508,917)	1,050	3,585,249	70,965,725	72,490,310
40		FOSSIL DISMANTLING - OTHER	20,140,647.04	5,880,438	-	-	-	-	26,021,085	23,080,866
41		<b>TOTAL FOSSIL DISMANTLING</b>	<b>97,894,685</b>	<b>8,014,743</b>		<b>(12,508,917)</b>	<b>1,050</b>	<b>3,585,249</b>	<b>96,986,809.82</b>	<b>95,571,176</b>
42										
43		<b>TOTAL ELECTRIC UTILITY RESERVE</b>	<b>3,208,526,996</b>	<b>389,084,207</b>	<b>(103,752,261)</b>	<b>(56,548,457)</b>	<b>7,795,534</b>	<b>7,834,009</b>	<b>3,452,940,029</b>	<b>3,332,644,513</b>
44		Totals may be affected due to rounding.								

**TAMPA ELECTRIC COMPANY  
2023 DEPRECIATION AND  
DISMANTLEMENT STUDY  
EXHIBIT 4  
BATES STAMPED PAGES: 649 - 729  
FILED: DECEMBER 27, 2023**

<b>SCHEDULE B-9 FLORIDA PUBLIC SERVICE COMMISSION COMPANY: TAMPA ELECTRIC COMPANY</b>									
<b>DEPRECIATION RESERVE BALANCES BY ACCOUNT AND SUB-ACCOUNT</b>									
EXPLANATION: Provide the depreciation reserve balances for each account or sub-account to which an individual depreciation rate is applied. (Include Amortization/Recovery amounts).									
Type of data shown: Year Ending December 31, 2022									
(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Accumulated Depreciation Beg. of Year	(4) Total Depreciation Accrued	(5) Retirements	(6) Gross COR	(7) Gross Salvage	(8) Adjustments or Transfers	(9) Accumulated Depreciation End of Year	(10) 13-Month Average
2	TOTAL STEAM PRODUCTION	475,335,947	46,102,152	(25,410,397)	6,289,730	429,930	(9,550,425)	493,196,937	488,329,243
3	TOTAL OTHER PRODUCTION	962,233,021	148,082,574	(7,524,576)	(21,016,117)	1,516,842	11,049,546	1,094,341,289	1,026,566,944
4	TOTAL PRODUCTION PLANT	1,437,568,968	194,184,726	(32,934,974)	(14,726,387)	1,946,772	1,499,121	1,567,538,226	1,514,886,187
5	TOTAL TRANSMISSION PLANT	249,422,963	27,237,826	(4,539,548)	(2,138,971)	647,236	78,378	270,707,884	260,441,181
6	TOTAL DISTRIBUTION PLANT	1,135,961,616	102,328,776	(41,712,012)	(26,623,762)	4,157,044	4,169,071	1,178,280,732	1,157,385,766
7	TOTAL GENERAL PLANT	153,643,540	27,645,480	(24,565,727)	(550,420)	1,043,433	(1,497,809)	155,718,496	155,776,754
8	TOTAL DEPRECIABLE RESERVE	2,976,597,086	351,396,808	(103,752,261)	(44,039,540)	7,794,484	4,248,761	3,192,245,338	3,088,489,888
9	TOTAL NON-DEPRECIABLE PROPERTY	-	-	-	-	-	-	-	-
10	TOTAL INTANGIBLES	100,016,963	28,767,308	-	-	-	-	128,784,270	114,125,325
11	TOTAL ASSET RETIREMENT OBLIGATION	27,845,022	668,640	-	-	-	-	28,513,663	28,166,529
12	TOTAL LEASE NON-DEPRECIABLE	-	-	-	-	-	-	-	-
13	TOTAL ELECTRIC PLANT RESERVE	3,104,459,071	380,832,756	(103,752,261)	(44,039,540)	7,794,484	4,248,761	3,349,543,271	3,230,781,742
14	TOTAL ACQUISITION ADJUSTMENTS	6,173,240	236,709	-	-	-	-	6,409,949	6,291,594
15	ELECTRIC PLANT PURCHASED OR SOLD	-	-	-	-	-	-	-	-
16	PROPERTY HELD FOR FUTURE USE	-	-	-	-	-	-	-	-
17	TOTAL FOSSIL DISMANTLING	97,894,685	8,014,743	-	(12,508,917)	1,050	3,585,249	96,986,810	95,571,176
18	TOTAL ELECTRIC UTILITY RESERVE	3,208,526,996	389,084,207	(103,752,261)	(56,548,457)	7,795,534	7,834,009	3,452,940,029	3,332,644,513
19	TOTAL	-	-	-	-	-	-	-	-
20	TOTAL	-	-	-	-	-	-	-	-
21	TOTAL	-	-	-	-	-	-	-	-
22	TOTAL	-	-	-	-	-	-	-	-
23	TOTAL	-	-	-	-	-	-	-	-
24	TOTAL	-	-	-	-	-	-	-	-
25	TOTAL	-	-	-	-	-	-	-	-
26	TOTAL	-	-	-	-	-	-	-	-
27	TOTAL	-	-	-	-	-	-	-	-
28	TOTAL	-	-	-	-	-	-	-	-
29	TOTAL	-	-	-	-	-	-	-	-
30	TOTAL	-	-	-	-	-	-	-	-
31	TOTAL	-	-	-	-	-	-	-	-
32	TOTAL	-	-	-	-	-	-	-	-
33	TOTAL	-	-	-	-	-	-	-	-
34	TOTAL	-	-	-	-	-	-	-	-
35	TOTAL	-	-	-	-	-	-	-	-
36	TOTAL	-	-	-	-	-	-	-	-
37	TOTAL	-	-	-	-	-	-	-	-
38	TOTAL	-	-	-	-	-	-	-	-
39	TOTAL	-	-	-	-	-	-	-	-
40	TOTAL	-	-	-	-	-	-	-	-
41	TOTAL	-	-	-	-	-	-	-	-
42	TOTAL	-	-	-	-	-	-	-	-
43	TOTAL	-	-	-	-	-	-	-	-
44	TOTAL	-	-	-	-	-	-	-	-

Totals may be affected due to rounding.

**TAMPA ELECTRIC COMPANY  
2023 DEPRECIATION AND  
DISMANTLEMENT STUDY  
EXHIBIT 4  
BATES STAMPED PAGES: 649 - 729  
FILED: DECEMBER 27, 2023**

**PLANT BALANCES BY ACCOUNT AND SUB-ACCOUNT**

SCHEDULE B-07  
FLORIDA PUBLIC SERVICE COMMISSION  
COMPANY: TAMPA ELECTRIC COMPANY

EXPLANATION: Provide the depreciation rate and plant balances for each account or sub-account to which a separate depreciation rate is prescribed. (Include Amortization/Recovery schedule amounts).  
Type of data shown:  
Forecasted Year Ending December 31, 2023

Rule 25-6.0436(9), F.A.C.

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Depreciation Rate* (%)	(4) Plant Balance Beg. of Year	(5) Total Plant Added	(6) Total Plant Retired	(7) Adjustments or Transfers	(8) Plant Balance End of Year	(9) 13-Month Average
1									
2		STEAM PRODUCTION							
3		BIG BEND POWER STATION							
4		BIG BEND COMMON							
5	31140	Structures and Improvements	3.2	253,327,688	(68,345)	(481,958)	-	252,777,384	253,470,797
6	31240	Boiler Plant Equipment	4.6	188,160,520	32,207,278	(4,393,717)	-	215,974,082	198,898,224
7	31440	Turbogenerator Units	3.1	9,203,073	19,975,878	(4,287,808)	-	24,891,142	10,635,477
8	31540	Accessory Electric Equipment	3.5	43,844,698	20,897	-	-	43,865,595	43,852,735
9	31640	Misc. Power Plant Equipment	3.3	25,748,280	987,705	(278,302)	-	26,457,683	26,136,262
10		TOTAL BIG BEND COMMON		520,284,259	53,123,413	(9,451,786)	-	563,955,896	532,993,495
11									
12		BIG BEND UNIT 1							
13	31141	Structures and Improvements	2.8	-	-	-	-	-	-
14	31241	Boiler Plant Equipment	5.2	-	-	-	-	-	-
15	31441	Turbogenerator Units	5.8	-	-	-	-	-	-
16	31541	Accessory Electric Equipment	4.4	-	-	-	-	-	-
17	31641	Misc. Power Plant Equipment	3.6	-	-	-	-	-	-
18		TOTAL BIG BEND UNIT 1		-	-	-	-	-	-
19									
20		BIG BEND UNIT 2							
21	31142	Structures and Improvements	2.6	-	-	-	-	-	-
22	31242	Boiler Plant Equipment	4.3	-	-	-	-	-	-
23	31442	Turbogenerator Units	4.1	-	-	-	-	-	-
24	31542	Accessory Electric Equipment	5.0	-	-	-	-	-	-
25	31642	Misc. Power Plant Equipment	1.4	-	-	-	-	-	-
26		TOTAL BIG BEND UNIT 2		-	-	-	-	-	-
27									
28		BIG BEND UNIT 3							
29	31143	Structures and Improvements	1.7	-	-	-	-	-	-
30	31243	Boiler Plant Equipment	3.6	-	-	-	-	-	-
31	31443	Turbogenerator Units	3.8	-	-	-	-	-	-
32	31543	Accessory Electric Equipment	3.3	-	-	-	-	-	-
33	31643	Misc. Power Plant Equipment	3.6	-	-	-	-	-	-
34		TOTAL BIG BEND UNIT 3		-	-	-	-	-	-
35									
36		BIG BEND UNIT 4							
37	31144	Structures and Improvements	1.9	55,423,816	216,052	(10,181)	-	55,629,687	55,531,816
38	31244	Boiler Plant Equipment	3.3	294,179,508	21,656,889	(3,862,160)	-	311,974,237	303,300,432
39	31444	Turbogenerator Units	3.2	110,049,603	14,256,163	(2,535,294)	-	121,770,472	113,119,791
40	31544	Accessory Electric Equipment	2.9	52,321,753	97,667	(34,721)	-	52,384,699	52,377,796
41	31644	Misc. Power Plant Equipment	1.8	5,865,812	-	-	-	5,865,812	5,865,812
42		TOTAL BIG BEND UNIT 4		517,840,491	36,226,771	(6,442,356)	-	547,624,907	530,195,648
43									
44		Totals may be affected due to rounding.							

**TAMPA ELECTRIC COMPANY  
2023 DEPRECIATION AND  
DISMANTLEMENT STUDY  
EXHIBIT 4  
BATES STAMPED PAGES: 649 - 729  
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**PLANT BALANCES BY ACCOUNT AND SUB-ACCOUNT**

SCHEDULE B-07  
FLORIDA PUBLIC SERVICE COMMISSION  
COMPANY: TAMPA ELECTRIC COMPANY

EXPLANATION: Provide the depreciation rate and plant balances for each account or sub-account to which a separate depreciation rate is prescribed. (Include Amortization/Recovery schedule amounts).

Type of data shown:  
Forecasted Year Ending December 31, 2023

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Depreciation Rate* (%)	(4) Plant Balance Beg. of Year	(5) Total Plant Added	(6) Total Plant Retired	(7) Adjustments or Transfers	(8) Plant Balance End of Year	(9) 13-Month Average
1									
2		BIG BEND UNIT 3 & 4 FGD							
3	31145	Structures and Improvements	2.1	31,989,234	25,227	(10,801)	-	31,998,338	
4	31245	Boiler Plant Equipment	3.1	193,681,409	6,300,100	(3,009,377)	-	195,087,135	
5	31545	Accessory Electric Equipment	2.4	26,006,070	1,242,632	(282,970)	-	26,124,363	
6	31645	Misc. Power Plant Equipment	0.6	1,694,848	-	-	-	1,694,848	
7		TOTAL BIG BEND UNIT 3 & 4 FGD		253,371,561	7,567,958	(3,302,948)	-	257,636,571	
8								254,904,683	
9		BIG BEND UNIT 1 & 2 FGD							
10	31146	Structures and Improvements	2.9	-	-	-	-	-	
11	31246	Boiler Plant Equipment	4.3	-	-	-	-	-	
12	31546	Accessory Electric Equipment	3.5	-	-	-	-	-	
13	31646	Misc. Power Plant Equipment	2.7	-	-	-	-	-	
14		TOTAL BIG BEND UNIT 1 & 2 FGD		-	-	-	-	-	
15									
16		BIG BEND UNIT 1 SCR							
17	31151	Structures and Improvements	4.0	-	-	-	-	-	
18	31251	Boiler Plant Equipment	4.3	-	-	-	-	-	
19	31551	Accessory Electric Equipment	4.0	-	-	-	-	-	
20	31651	Misc. Power Plant Eq-BPC	4.0	-	-	-	-	-	
21		TOTAL BIG BEND UNIT 1 SCR		-	-	-	-	-	
22									
23		BIG BEND UNIT 2 SCR							
24	31152	Structures and Improvements	3.5	-	-	-	-	-	
25	31252	Boiler Plant Equipment	4.2	-	-	-	-	-	
26	31552	Accessory Electric Equipment	3.7	-	-	-	-	-	
27	31652	Misc. Power Plant Equipment	3.4	-	-	-	-	-	
28		TOTAL BIG BEND UNIT 2 SCR		-	-	-	-	-	
29									
30		BIG BEND UNIT 3 SCR							
31	31153	Structures and Improvements	3.1	-	-	-	-	-	
32	31253	Boiler Plant Equipment	3.5	-	-	-	-	-	
33	31553	Accessory Electric Equipment	3.2	-	-	-	-	-	
34	31653	Misc. Power Plant Equipment	2.9	-	-	-	-	-	
35		TOTAL BIG BEND UNIT 3 SCR		-	-	-	-	-	
36									
37		BIG BEND UNIT 4 SCR							
38	31154	Structures and Improvements	2.8	17,029,332	-	(33,904)	-	16,995,428	
39	31254	Boiler Plant Equipment	3.6	38,395,489	1,977,044	(395,409)	-	38,760,915	
40	31554	Accessory Electric Equipment	2.8	15,474,058	1,977,044	(395,409)	-	17,055,693	
41	31654	Misc. Power Plant Equipment	2.4	687,934	-	-	-	687,934	
42		TOTAL BIG BEND UNIT 4 SCR		71,586,814	3,954,089	(824,722)	-	74,716,181	
43								72,286,369	
44		Totals may be affected due to rounding.							



**TAMPA ELECTRIC COMPANY  
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SCHEDULE B-07		PLANT BALANCES BY ACCOUNT AND SUB-ACCOUNT										Page 3 of 10	
FLORIDA PUBLIC SERVICE COMMISSION		EXPLANATION: Provide the depreciation rate and plant balances for each account or sub-account to which a separate depreciation rate is prescribed. (Include Amortization/Recovery schedule amounts).										Type of data shown: Forecasted Year Ending December 31, 2023	
COMPANY: TAMPA ELECTRIC COMPANY													
Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Depreciation Rate* (%)	(4) Plant Balance Beg. of Year	(5) Total Plant Added	(6) Total Plant Retired	(7) Adjustments or Transfers	(8) Balance End of Year	(9) 13-Month Average				
2	31247	Big Bend Fuel Clause	20.0	10,156,524	-	-	-	10,156,524	10,156,524				
3	31647	Big Bend Tools - Amort	14.3	1,080,502	24,371	(718,196)	-	386,677	469,909				
4													
5		TOTAL BIG BEND POWER STATION		1,374,320,151	100,896,602	(20,740,008)	-	1,454,476,745	1,401,006,627				
6													
7		TOTAL STEAM PRODUCTION		1,374,320,151	100,896,602	(20,740,008)	-	1,454,476,745	1,401,006,627				
8													
9		OTHER PRODUCTION											
10		BIG BEND POWER STATION											
11		BIG BEND COMBUSTION TURBINE 4											
12	34144	Structures and Improvements	3.6	3,311,083	-	-	-	3,311,083	3,311,083				
13	34244	Fuel Holders, Producers and Accessories	2.6	2,353,181	365,609	(73,122)	-	2,645,669	2,382,487				
14	34344	Prime Movers	3.1	20,433,617	252,056	(73,122)	-	20,612,552	20,469,472				
15	34544	Accessory Electric Equipment	2.8	15,324,704	76,058	(144,254)	-	15,256,508	15,272,510				
16	34644	Misc. Power Plant Equipment	2.9	510,665	-	-	-	510,665	510,665				
17		TOTAL BIG BEND COMBUSTION TURBINE 4		41,933,251	693,723	(290,498)	-	42,336,477	41,946,217				
18													
19		BIG BEND COMBUSTION TURBINE 5											
20	34145	Structures and Improvements	2.9	-	-	-	-	-	-				
21	34245	Fuel Holders, Producers and Accessories	2.9	-	272,690	-	-	272,690	73,669				
22	34345	Prime Movers	2.9	176,174,621	270,534	-	-	176,445,155	176,221,713				
23	34545	Accessory Electric Equipment	2.9	-	-	-	-	-	-				
24	34645	Misc. Power Plant Equipment	2.9	-	-	-	-	-	-				
25		TOTAL BIG BEND COMBUSTION TURBINE 5		176,174,621	543,224	-	-	176,717,845	176,295,382				
26													
27		BIG BEND COMBUSTION TURBINE 6											
28	34146	Structures and Improvements	2.9	-	-	-	-	-	-				
29	34246	Fuel Holders, Producers and Accessories	2.9	-	259,024	-	-	259,024	71,641				
30	34346	Prime Movers	2.9	174,866,347	295,105	-	-	175,161,453	174,946,977				
31	34546	Accessory Electric Equipment	2.9	-	-	-	-	-	-				
32	34646	Misc. Power Plant Equipment	2.9	-	-	-	-	-	-				
33		TOTAL BIG BEND COMBUSTION TURBINE 6		174,866,347	554,129	-	-	175,420,476	175,021,369				
34													
35		BIG BEND NEW STEAM TURBINE 1											
36	34143	Structures and Improvements	2.9	2,290,549	-	-	-	2,290,549	2,290,549				
37	34243	Fuel Holders, Producers and Accessories	2.9	3,108,433	282,377	-	-	3,390,810	3,152,446				
38	34343	Prime Movers	2.9	452,412,232	6,589,046	-	-	459,001,278	456,876,521				
39	34543	Accessory Electric Equipment	2.9	535,238	11,723	-	-	546,961	541,038				
40	34643	Misc. Power Plant Equipment	2.9	308,526	-	-	-	308,526	308,526				
41		TOTAL BIG BEND NEW STEAM TURBINE 1		458,654,978	6,883,147	-	-	465,538,124	463,171,080				
42													
43		TOTAL BIG BEND POWER STATION		851,629,197	8,674,224	(290,498)	-	860,012,923	856,434,048				
44		Totals may be affected due to rounding.											

**TAMPA ELECTRIC COMPANY  
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**SCHEDULE B-07  
FLORIDA PUBLIC SERVICE COMMISSION  
COMPANY: TAMPA ELECTRIC COMPANY**

**PLANT BALANCES BY ACCOUNT AND SUB-ACCOUNT**  
EXPLANATION: Provide the depreciation rate and plant balances for each account or sub-account to which a separate depreciation rate is prescribed. (Include Amortization/Recovery schedule amounts).

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Depreciation Rate* (%)	(4) Plant Balance		(5) Total Plant Added	(6) Total Plant Retired	(7) Adjustments or Transfers	(8) Plant Balance End of Year	(9) 13-Month Average
				End of Year	End of Year					
1										
2		POLK POWER STATION								
3		POLK COMMON								
4	34180	Structures and Improvements	3.1	192,625,711	341,029	(49,550)	192,917,190	192,702,195		
5	34280	Fuel Holders, Producers and Accessories	3.0	9,946,620	1,899,038	(379,808)	11,465,851	10,172,231		
6	34380	Prime Movers	3.6	11,147,795	1,908,279	(379,808)	12,676,266	11,379,545		
7	34580	Accessory Electric Equipment	3.6	14,450,226	68,782	-	14,519,008	14,498,133		
8	34680	Misc. Power Plant Equipment	5.6	838,137	421,371	-	1,259,508	1,000,203		
9		TOTAL POLK POWER COMMON		229,008,490	4,638,499	(809,166)	232,837,823	229,752,397		
10										
11		POLK UNIT 1								
12	34181	Structures and Improvements	3.7	53,764,218	(614,223)	(102,080)	53,047,915	53,124,995		
13	34281	Fuel Holders, Producers and Accessories	4.1	246,006,150	2,057,494	(592,339)	247,471,305	246,316,724		
14	34381	Prime Movers	4.6	161,152,426	8,935,924	(7,848,568)	162,239,782	160,488,229		
15	34581	Accessory Electric Equipment	3.3	60,537,995	10,851	-	60,548,847	60,546,498		
16	34681	Misc. Power Plant Equipment	4.2	6,309,470	7,312	-	6,316,782	6,315,424		
17		TOTAL POLK UNIT 1		527,770,259	10,397,358	(8,542,987)	529,624,630	526,791,870		
18										
19		POLK UNIT 2								
20	34182	Structures and Improvements	2.6	2,346,538	(4,383)	-	2,342,155	2,343,775		
21	34282	Fuel Holders, Producers and Accessories	4.3	2,196,160	109,556	(21,911)	2,283,805	2,210,558		
22	34382	Prime Movers	4.9	35,889,882	112,491	(21,911)	35,980,462	35,906,989		
23	34582	Accessory Electric Equipment	3.4	19,166,368	41,429	-	19,207,796	19,199,589		
24	34682	Misc. Power Plant Equipment	1.7	173,210	-	-	173,210	238,036		
25		TOTAL POLK UNIT 2		59,772,158	259,093	(43,822)	59,987,429	59,896,347		
26										
27		POLK UNIT 3								
28	34183	Structures and Improvements	2.6	10,708,677	-	-	10,708,677	10,708,677		
29	34283	Fuel Holders, Producers and Accessories	3.2	1,453,776	2,621	-	1,456,398	1,455,994		
30	34383	Prime Movers	3.6	38,341,788	-	-	38,341,788	38,341,788		
31	34583	Accessory Electric Equipment	3.8	9,117,267	59,057	(50,583)	9,125,741	9,122,481		
32	34683	Misc. Power Plant Equipment	2.2	432,910	-	-	432,910	432,910		
33		TOTAL POLK UNIT 3		60,054,418	61,678	(50,583)	60,065,513	60,061,850		
34										
35		POLK UNIT 4								
36	34184	Structures and Improvements	2.7	5,818,841	-	-	5,818,841	5,818,841		
37	34284	Fuel Holders, Producers and Accessories	2.8	2,286,732	43,076	(8,615)	2,321,192	2,294,684		
38	34384	Prime Movers	4.7	28,332,611	43,076	(8,615)	28,367,071	28,340,563		
39	34584	Accessory Electric Equipment	2.5	5,586,747	-	-	5,586,747	5,586,747		
40	34684	Misc. Power Plant Equipment	3.6	-	-	-	-	-		
41		TOTAL POLK UNIT 4		42,024,931	86,151	(17,230)	42,093,852	42,040,836		
42										
43										
44		Totals may be affected due to rounding.								

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FLORIDA PUBLIC SERVICE COMMISSION  
COMPANY: TAMPA ELECTRIC COMPANY**

**PLANT BALANCES BY ACCOUNT AND SUB-ACCOUNT**  
EXPLANATION: Provide the depreciation rate and plant balances for each account or sub-account to which a separate depreciation rate is prescribed. (Include Amortization/Recovery schedule amounts).

Type of data shown:  
Forecasted Year Ending December 31, 2023

Rule 25-6.0436(9), F.A.C.

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Depreciation Rate* (%)	(4) Plant Balance Beg. of Year	(5) Total Plant Added	(6) Total Plant Retired	(7) Adjustments or Transfers	(8) Plant Balance End of Year	(9) 13-Month Average
1									
2		POLK UNIT 5							
3	34185	Structures and Improvements	2.7	5,746,580	2,768	(554)	-	5,747,261	
4	34285	Fuel Holders, Producers and Accessories	3.7	2,547,968	154,084	(8,940)	-	2,693,112	
5	34385	Prime Movers	5.0	25,226,669	(61,088)	(8,940)	-	25,195,877	
6	34585	Accessory Electric Equipment	2.6	5,471,617	-	-	-	5,471,617	
7	34685	Misc. Power Plant Equipment	3.6	-	-	-	-	-	
8		TOTAL POLK UNIT 5		38,992,834	95,763	(18,433)	-	39,012,870	
9									
10		POLK CCST (2-5)							
11	34186	Structures and Improvements	2.6	13,374,554	-	-	-	13,374,554	
12	34286	Fuel Holders, Producers and Accessories	3.0	213,989,163	663,484	(316,057)	-	213,970,689	
13	34386	Prime Movers	3.1	224,045,533	652,924	(253,605)	-	224,054,788	
14	34586	Accessory Electric Equipment	3.0	18,338,595	-	-	-	18,338,595	
15	34686	Misc. Power Plant Equipment	3.0	141,626	-	-	-	141,626	
16		TOTAL POLK CCST (2-5)		469,889,472	1,316,409	(569,663)	-	470,636,218	
17									
18	34287	Polk 1 Fuel Clause	20.0	-	-	-	-	-	
19	34687	Polk Tools - Amort	14.3	1,637,257	387,357	(84,256)	-	1,940,359	
20									
21		TOTAL POLK POWER STATION		1,429,149,920	17,242,308	(10,136,139)	-	1,436,256,089	
22									
23									
24									
25									
26		BAYSIDE POWER STATION							
27		BAYSIDE COMMON							
28	34130	Structures and Improvements	3.4	89,131,706	16,887,982	(1,632,639)	-	104,387,049	
29	34230	Fuel Holders, Producers and Accessories	3.0	24,408,399	11,717,450	(2,336,481)	-	33,789,369	
30	34330	Prime Movers	5.5	38,779,395	11,819,692	(2,499,294)	-	48,099,792	
31	34530	Accessory Electric Equipment	3.3	31,440,017	426,840	(2,400,534)	-	29,466,323	
32	34630	Misc. Power Plant Equipment	4.0	11,279,975	37,544	(12,985)	-	11,303,633	
33		TOTAL BAYSIDE COMMON		195,038,592	40,889,507	(8,881,934)	-	227,046,165	
34									
35		BAYSIDE UNIT 1							
36	34131	Structures and Improvements	3.6	21,358,587	112,031	(219,334)	-	21,318,791	
37	34231	Fuel Holders, Producers and Accessories	4.0	80,799,778	10,293,177	(2,625,165)	-	88,467,790	
38	34331	Prime Movers	6.1	215,048,371	40,773,159	(2,262,726)	-	253,558,804	
39	34531	Accessory Electric Equipment	4.1	39,225,695	298,752	(58,021)	-	39,466,426	
40	34631	Misc. Power Plant Equipment	3.2	1,175,705	-	-	-	1,175,705	
41		TOTAL BAYSIDE UNIT 1		357,608,138	51,477,120	(5,165,246)	-	403,920,011	
42									
43									
44		TOTALS		3,215,937,812	347,762,135	(117,738,412)	-	3,445,961,535	

Totals may be affected due to rounding.

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SCHEDULE B-07  
FLORIDA PUBLIC SERVICE COMMISSION  
COMPANY: TAMPA ELECTRIC COMPANY

**PLANT BALANCES BY ACCOUNT AND SUB-ACCOUNT**

EXPLANATION: Provide the depreciation rate and plant balances for each account or sub-account to which a separate depreciation rate is prescribed. (Include Amortization/Recovery schedule amounts).

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Type of data shown:  
Forecasted Year Ending December 31, 2023

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Depreciation Rate* (%)	(4) Plant Balance Beg. of Year	(5) Total Plant Added	(6) Total Plant Retired	(7) Adjustments or Transfers	(8) Plant Balance End of Year	(9) 13-Month Average
1									
2		BAYSIDE UNIT 2							
3	34132	Structures and Improvements	3.5	26,971,966	159,170	-	-	27,131,136	
4	34232	Fuel Holders, Producers and Accessories	3.9	105,352,683	24,113,598	(4,883,546)	-	124,582,735	
5	34332	Prime Movers	6.2	288,524,020	22,978,137	(4,712,970)	(16,586)	306,772,601	
6	34532	Accessory Electric Equipment	4.1	44,481,415	917,321	(243,378)	16,586	45,171,943	
7	34632	Misc. Power Plant Equipment	3.3	1,455,592	-	-	-	1,455,592	
8		TOTAL BAYSIDE UNIT 2		466,785,677	48,168,226	(9,839,895)	-	505,114,007	
9								471,415,667	
10		BAYSIDE COMBUSTION TURBINE 3							
11	34133	Structures and Improvements	3.5	656,349	-	-	-	656,349	
12	34233	Fuel Holders, Producers and Accessories	3.2	3,502,140	361,161	(71,685)	-	3,791,617	
13	34333	Prime Movers	3.1	15,458,703	358,425	(71,685)	-	15,500,297	
14	34533	Accessory Electric Equipment	2.7	14,153,816	-	-	-	14,153,816	
15	34633	Misc. Power Plant Equipment	3.4	905	-	-	-	905	
16		TOTAL BAYSIDE COMBUSTION TURBINE 3		33,771,914	719,586	(143,370)	-	34,348,130	
17								33,857,628	
18		BAYSIDE COMBUSTION TURBINE 4							
19	34134	Structures and Improvements	5.1	242,334	-	-	-	242,334	
20	34234	Fuel Holders, Producers and Accessories	3.2	3,362,087	12,805	(2,561)	-	3,372,331	
21	34334	Prime Movers	3.2	15,883,017	12,805	(2,561)	-	15,883,974	
22	34534	Accessory Electric Equipment	2.8	4,168,999	-	-	-	4,168,999	
23	34634	Misc. Power Plant Equipment	3.4	905	-	-	-	905	
24		TOTAL BAYSIDE COMBUSTION TURBINE 4		23,657,341	25,610	(5,122)	-	23,677,829	
25								23,659,256	
26		BAYSIDE COMBUSTION TURBINE 5							
27	34135	Structures and Improvements	4.4	793,114	-	-	-	793,114	
28	34235	Fuel Holders, Producers and Accessories	3.3	2,046,085	21,298	(4,260)	-	2,063,123	
29	34335	Prime Movers	3.4	18,623,181	21,298	(4,260)	-	18,640,220	
30	34535	Accessory Electric Equipment	2.7	10,386,138	-	-	-	10,386,138	
31	34635	Misc. Power Plant Equipment	3.9	-	-	-	-	-	
32		TOTAL BAYSIDE COMBUSTION TURBINE 5		31,848,519	42,597	(8,519)	-	31,882,596	
33								31,855,242	
34		BAYSIDE COMBUSTION TURBINE 6							
35	34136	Structures and Improvements	3.1	2,656,232	-	-	-	2,656,232	
36	34236	Fuel Holders, Producers and Accessories	3.7	1,537,279	10,187	(2,037)	-	1,545,429	
37	34336	Prime Movers	2.7	17,516,480	10,187	(2,037)	-	17,524,630	
38	34536	Accessory Electric Equipment	2.8	14,326,608	-	-	-	14,326,608	
39	34636	Misc. Power Plant Equipment	2.2	11,736	-	-	-	11,736	
40		TOTAL BAYSIDE COMBUSTION TURBINE 6		36,048,335	20,375	(4,075)	-	36,064,635	
41								36,049,589	
42	34637	Bayside Tools - Amort		565,465	-	(301,065)	-	264,400	
43		TOTAL BAYSIDE POWER STATION	14.3	1,145,343,980	141,343,019	(24,349,226)	-	1,262,337,773	
44		Totals may be affected due to rounding.						1,190,126,027	

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PLANT BALANCES BY ACCOUNT AND SUB-ACCOUNT

EXPLANATION: Provide the depreciation rate and plant balances for each account or sub-account to which a separate depreciation rate is prescribed. (Include Amortization/Recovery schedule amounts).

Type of data shown:  
Forecasted Year Ending December 31, 2023

COMPANY: TAMPA ELECTRIC COMPANY

Rule 25-6.0438(g), F.A.C.

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Depreciation Rate* (%)	(4) Plant Balance Beg. of Year	(5) Total Plant Added	(6) Total Plant Retired	(7) Adjustments or Transfers	(8) Plant Balance End of Year	(9) 13-Month Average
1									
2		SOLAR SITES							
3	34199	Structures and Improvements	2.9	368,656,471	1,425,651	-	-	369,747,108	
4	34399	Prime Movers	2.9	651,410,531	317,579,486	-	-	968,990,017	
5	34599	Accessory Electric Equipment	2.9	285,591,754	1,706,874	-	-	287,298,628	
6	34899	Energy Battery Storage Equipment	10.0	8,946,383	1,540,482	-	-	10,486,865	
7		TOTAL SOLAR SITES		1,294,605,139	322,252,493	-	-	1,616,857,632	
8								1,324,382,200	
9		DC MICRO GRID							
10	34198	Structures and Improvements	3.3	-	-	-	-	-	
11	34398	Prime Movers	3.3	903,932	25,562	-	-	929,495	
12	34598	Accessory Electric Equipment	3.3	-	-	-	-	-	
13	34898	Energy Battery Storage Equipment	10.0	9,004	130	-	-	9,135	
14		TOTAL DC MICRO GRID		912,936	25,693	-	-	938,629	
15		MACDILL AFB							
16		Structures and Improvements	0.0	-	-	-	-	-	
17	34220	Fuel Holders, Producers and Accessories	0.0	-	-	-	-	-	
18	34320	Prime Movers	0.0	-	-	-	-	-	
19	34520	Accessory Electric Equipment	0.0	-	-	-	-	-	
20	34620	Misc. Power Plant Equipment	0.0	-	-	-	-	-	
21	34820	Energy Battery Storage Equipment	0.0	-	-	-	-	-	
22		TOTAL MACDILL AFB		-	-	-	-	-	
23									
24		TOTAL OTHER PRODUCTION		4,721,641,072	489,537,736	(34,775,863)	-	5,176,402,945	
25				6,095,961,222	590,434,338	(65,515,871)	-	6,630,879,690	
26		TOTAL PRODUCTION PLANT							
27				12,162,254	-	-	-	12,162,254	
28		TRANSMISSION PLANT							
29		LAND RIGHTS	1.3	-	-	-	-	-	
30	35001	ENERGY BATTERY STORAGE EQUIPMENT	10.0	72,973,602	3,291,522	(88,043)	-	74,633,307	
31	35200	STRUCTURES & IMPROVEMENTS	1.8	400,697,607	42,418,582	(3,414,836)	3,750,947	417,935,830	
32	35300	STATION EQUIPMENT	2.4	5,092,061	-	-	-	5,092,061	
33	35400	TOWERS & FIXTURES	2.8	393,448,975	53,052,897	(5,310,914)	(94,090)	406,174,797	
34	35500	POLES & FIXTURES	2.8	172,223,440	12,582,766	(3,290,413)	16,574	175,293,910	
35	35600	OVERHEAD CONDUCTORS & DEVICES	2.9	2,110,610	-	-	-	2,110,610	
36	35800	CLEARING RIGHTS-OF-WAY	1.6	4,332,364	1	-	(9,504)	4,325,063	
37	35700	UNDERGROUND CONDUIT	1.7	11,802,065	544,722	-	-	12,346,787	
38	35800	UNDERGROUND CONDUCTORS & DEVICES	2.7	16,354,098	3,406,459	(243,844)	-	19,516,713	
39	35900	ROADS AND TRAILS	1.6	1,091,197,076	115,298,949	(12,348,051)	3,663,927	1,197,809,901	
40		TOTAL TRANSMISSION PLANT							
41				12,162,254	-	-	-	12,162,254	
42				72,973,602	3,291,522	(88,043)	-	74,633,307	
43				400,697,607	42,418,582	(3,414,836)	3,750,947	417,935,830	
44				5,092,061	-	-	-	5,092,061	
				393,448,975	53,052,897	(5,310,914)	(94,090)	406,174,797	
				172,223,440	12,582,766	(3,290,413)	16,574	175,293,910	
				2,110,610	-	-	-	2,110,610	
				4,332,364	1	-	(9,504)	4,325,063	
				11,802,065	544,722	-	-	12,346,787	
				16,354,098	3,406,459	(243,844)	-	19,516,713	
				1,091,197,076	115,298,949	(12,348,051)	3,663,927	1,197,809,901	
								1,127,210,540	

Totals may be affected due to rounding.

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PLANT BALANCES BY ACCOUNT AND SUB-ACCOUNT

Type of data shown:  
Forecasted Year Ending December 31, 2023

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EXPLANATION: Provide the depreciation rate and plant balances for each account or sub-account to which a separate depreciation rate is prescribed. (Include Amortization/Recovery schedule amounts).

COMPANY: TAMPA ELECTRIC COMPANY

Rule 25-6.0436(g), F.A.C.

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Depreciation Rate* (%)	(4) Plant Balance Beg. of Year	(5) Total Plant Added	(6) Total Plant Retired	(7) Adjustments on Transfers	(8) Plant Balance End of Year	(9) 13-Month Average
1		DISTRIBUTION PLANT							
2		LAND RIGHTS							
3	36001	STRUCTURES & IMPROVEMENTS	1.8	31,688,290	2,282,188	(5,842)	33,964,616	32,876,273	
4	36100	STATION EQUIPMENT	2.5	294,954,659	23,272,220	(2,829,835)	311,677,818	302,216,692	
5	36200	ENERGY BATTERY STORAGE EQUIPMENT	10.0	-	-	-	-	-	
6	36300	POLES, TOWERS & FIXTURES	3.7	370,647,906	72,354,035	(314,314)	426,881,434	388,332,439	
7	36400	OVERHEAD CONDUCTORS & DEVICES	2.2	275,367,372	15,616,319	(5,837,476)	285,133,440	279,749,371	
8	36500	UNDERGROUND CONDUIT	1.7	364,663,784	56,848,520	(1,004,135)	421,496,062	392,627,390	
9	36600	UNDERGROUND CONDUCTORS & DEVICES	2.3	376,942,019	181,284,481	(23,863,886)	535,889,274	425,415,793	
10	36700	LINE TRANSFORMERS	4.5	852,150,897	104,110,003	(13,868,925)	941,623,295	890,800,114	
11	36800	OVERHEAD SERVICES	1.9	79,877,068	5,066,174	(397,346)	83,366,574	81,610,597	
12	36900	UNDERGROUND SERVICE	2.3	139,496,640	10,803,311	(304,278)	149,716,826	144,611,763	
13	36902	METERS - ANALOG & AMR	7.9	18,650,636	110,447	-	18,761,082	18,715,975	
14	37000	METERS - AMI	8.7	109,374,458	9,108,311	(6,686,173)	111,796,597	109,938,384	
15	37001	EV CHARGING STATIONS	10.0	2,967,824	-	-	2,967,824	686,127	
16	37010	STREET LIGHTING & SIGNAL SYSTEMS	2.8	359,360,902	22,606,339	(6,267,640)	375,912,814	368,583,057	
17	37300	STREET LIGHTING - LS2	2.8	4,034,789	6,748,247	(10,747)	11,782,504	6,301,326	
18	37302	TOTAL DISTRIBUTION PLANT		3,277,209,020	513,178,398	(76,892,476)	3,710,970,161	3,442,467,301	
19									
20		GENERAL PLANT							
21	39000	STRUCTURES & IMPROVEMENTS	1.4	135,802,682	14,483,987	(1,352,970)	148,933,699	139,015,385	
22	39101	OFFICE FURNITURE & EQUIPMENT - AMORT	14.3	7,359,739	1,540,543	(719,633)	8,180,648	7,461,426	
23	39102	COMPUTER EQUIPMENT - AMORT	25.0	12,650,318	2,214,372	(355,477)	14,509,213	12,874,767	
24	39103	DATA HANDLING EQUIPMENT - AMORT	14.3	-	-	-	-	-	
25	39104	MAINFRAME EQUIPMENT - AMORT	20.0	40,831,922	18,923,643	(4,121,218)	55,634,347	43,639,748	
26	39202	LIGHT TRUCKS - ENERGY DELIVERY	7.5	21,901,759	11,488,302	(1,438,513)	31,951,548	26,222,818	
27	39203	HEAVY TRUCKS - ENERGY DELIVERY	5.2	77,389,218	717,113	(1,550,671)	76,555,659	76,576,866	
28	39204	MEDIUM TRUCKS - ENERGY DELIVERY	6.5	-	-	-	-	-	
29	39212	LIGHT TRUCKS - ENERGY SUPPLY	6.1	4,221,010	1,210,083	(102,532)	5,328,561	4,947,971	
30	39213	HEAVY TRUCKS - ENERGY SUPPLY	4.8	1,033,065	22,791	-	1,055,855	1,041,830	
31	39214	MEDIUM TRUCKS - ENERGY SUPPLY	4.7	-	-	-	-	-	
32	39300	STORES EQUIPMENT - AMORT	14.3	12,764,171	26,820	-	26,820	2,063	
33	39400	TOOLS, SHOP & GARAGE EQUIP - AMORT	14.3	3,816,154	3,816,154	(1,556,346)	15,023,979	13,026,686	
34	39401	ECOR SOLAR CAR PORT - AMORT	20.0	4,188,533	-	-	4,188,533	4,188,533	
35	39500	LABORATORY EQUIPMENT - AMORT	14.3	2,674,188	549,760	(155,187)	3,068,761	2,795,252	
36	39600	POWER OPERATED EQUIPMENT - AMORT	14.3	40,948,510	9,390,998	(3,429,567)	46,909,941	42,691,954	
37	39700	COMMUNICATION EQUIPMENT - AMORT	2.9	39,503,987	3,709,470	(667,477)	42,624,494	40,582,853	
38	39725	MISCELLANEOUS EQUIPMENT - FIBER	14.3	4,717,644	907,188	(92,954)	5,531,878	5,006,835	
39	39800	TOTAL GENERAL PLANT		405,986,746	69,001,221	(15,542,547)	459,523,936	420,074,987	
40									
41		TOTAL DEPRECIABLE PLANT		10,870,354,064	1,287,910,907	(160,288,944)	11,995,183,688	11,191,908,972	
42									
43		Totals may be affected due to rounding.							
44									

**TAMPA ELECTRIC COMPANY  
2023 DEPRECIATION AND  
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PLANT BALANCES BY ACCOUNT AND SUB-ACCOUNT

EXPLANATION: Provide the depreciation rate and plant balances for each account or sub-account to which a separate depreciation rate is prescribed. (Include Amortization/Recovery schedule amounts).

Type of data shown:  
Forecasted Year Ending December 31, 2023

COMPANY: TAMPA ELECTRIC COMPANY

Rule 25-6.0438(9), F.A.C.

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Depreciation Rate* (%)	(4) Plant Balance Beg. of Year	(5) Total Plant Added	(6) Total Plant Retired	(7) Adjustments or Transfers	(8) Plant Balance End of Year	(9) 13-Month Average
1									
2		NON-DEPRECIABLE PROPERTY							
3	310's	LAND-STEAM PRODUCTION	0.0	6,923,629	-	-	-	6,923,629	6,923,629
4	340's	LAND-OTHER PRODUCTION	0.0	155,125,164	32,134,797	-	-	187,259,961	155,668,156
5	35000	LAND-TRANSMISSION	0.0	17,789,163	3,670	-	-	17,792,833	17,791,421
6	36000	LAND-DISTRIBUTION	0.0	10,119,783	-	-	-	10,119,783	10,119,783
7	36900	LAND-GENERAL	0.0	3,286,630	-	-	-	3,286,630	3,286,630
8		TOTAL NON-DEPRECIABLE PROPERTY		193,244,366	32,138,467	-	-	225,382,835	193,789,619
9		INTANGIBLES							
10		SOFTWARE - AMORT - 15YR	6.7	458,241,108	81,480,679	-	-	539,721,787	484,054,100
11	30315	ASSET RETIREMENT COST - AMORT	0.0	-	1,898,134	-	-	1,898,134	-
12	30399	INTANGIBLE SOFTWARE SOLAR 30YR	3.3	2,728,457	83,378,813	-	-	4,626,591	3,460,909
13		TOTAL INTANGIBLES		460,969,565	85,376,947	-	-	544,348,378	487,515,009
14		ASSET RETIREMENT OBLIGATION							
15		ARO COSTS-STEAM	10.0	30,036,949	-	(24,434,030)	-	5,602,918	11,241,541
16	31700	ARO COSTS-OTHER	3.5	12,376,233	-	-	-	12,376,233	12,376,233
17	34700	ARO COSTS-DISTRIBUTION	0.5	8,572,308	-	-	-	8,572,308	8,572,308
18	37400	ARO COSTS-GENERAL	5.5	269,188	-	-	-	269,188	269,188
19	39910	TOTAL ASSET RETIREMENT OBLIGATION		51,254,677	-	(24,434,030)	-	26,820,647	32,459,269
20		LEASE NON-DEPRECIABLE LAND							
21		RIGHT OF USE ASSET-CAPITAL LEASE	0.0	2,864,991	-	-	(330,576)	2,534,415	3,166,181
22	10110	RIGHT OF USE ASSET-OPERATING LEASE	0.0	22,523,688	-	(928,390)	-	21,595,298	21,928,749
23	10112	TOTAL LEASE NON-DEPRECIABLE LAND		25,388,679	-	(1,258,966)	-	24,129,713	25,094,930
24		TOTAL ELECTRIC PLANT IN SERVICE		11,601,211,353	1,403,428,187	(184,722,974)	(51,306)	12,819,865,260	11,930,767,799
25		ACQUISITION ADJUSTMENTS							
26		ACQUISITION ADJUSTMENT - OUC	3.0	6,182,810	-	-	-	6,182,810	6,182,810
27	11401	ACQUISITION ADJUSTMENT - FPL	4.4	960,041	-	-	-	960,041	960,041
28	11403	ACQUISITION ADJUSTMENT - UNION HALL	2.6	341,972	-	-	-	341,972	341,972
29		TOTAL ACQUISITION ADJUSTMENTS		7,484,823	-	-	-	7,484,823	7,484,823
30		ELECTRIC PLANT PURCHASED OR SOLD	0.0	218,910	740,162	-	(959,072)	-	250,450
31	10501	PROPERTY HELD FOR FUTURE USE	0.0	54,570,735	9,691,664	-	-	64,262,400	56,959,521
32		FOSSIL DISMANTLING - STEAM	0.0	-	-	-	-	-	-
33	10803	FOSSIL DISMANTLING - OTHER	0.0	-	-	-	-	-	-
34		TOTAL FOSSIL DISMANTLING		-	-	-	-	-	-
35		TOTAL ELECTRIC UTILITY PLANT		11,663,485,921	1,413,860,013	(184,722,974)	(1,010,378)	12,893,612,482	11,955,462,593
36		Totals may be affected due to rounding.							

**TAMPA ELECTRIC COMPANY  
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**PLANT BALANCES BY ACCOUNT AND SUB-ACCOUNT**

SCHEDULE B-07  
FLORIDA PUBLIC SERVICE COMMISSION  
COMPANY: TAMPA ELECTRIC COMPANY

EXPLANATION: Provide the depreciation rate and plant balances for each account or sub-account to which a separate depreciation rate is prescribed. (Include Amortization/Recovery schedule amounts).

Type of data shown:  
Forecasted Year Ending December 31, 2023

(1) Line No.	(2) Account/ Sub-account Title	(3) Depreciation Rate* (%)	(4) Plant Balance Beg. of Year	(5) Total Plant Added	(6) Total Plant Retired	(7) Adjustments or Transfers	(8) Plant Balance End of Year	(9) 13-Month Average
2	TOTAL STEAM PRODUCTION		1,374,320,151	100,896,602	(20,740,008)	-	1,454,476,745	1,401,006,627
3								
4	TOTAL OTHER PRODUCTION		4,721,641,072	489,537,736	(34,775,863)	-	5,176,402,945	4,801,149,518
5								
6	TOTAL PRODUCTION PLANT		6,095,961,222	590,434,338	(65,515,871)	-	6,630,879,690	6,202,156,145
7								
8	TOTAL TRANSMISSION PLANT		1,091,197,076	115,296,949	(12,348,051)	3,663,927	1,197,809,901	1,127,210,540
9								
10	TOTAL DISTRIBUTION PLANT		3,277,209,020	513,178,388	(76,862,476)	(2,534,782)	3,710,970,161	3,442,467,301
11								
12	TOTAL GENERAL PLANT		405,986,746	69,001,221	(15,542,547)	78,515	459,523,936	420,074,987
13								
14	TOTAL DEPRECIABLE PLANT		10,870,354,064	1,287,910,907	(160,288,944)	1,207,660	11,998,183,688	11,191,908,972
15								
16	TOTAL NON-DEPRECIABLE PROPERTY		193,244,368	32,138,467	-	-	225,382,835	193,789,619
17								
18	TOTAL INTANGIBLES		460,969,565	83,378,813	-	-	544,348,378	487,515,009
19								
20	TOTAL ASSET RETIREMENT OBLIGATION		51,254,677	-	(24,434,030)	-	26,820,647	32,459,269
21								
22	TOTAL LEASE NON-DEPRECIABLE LAND		25,388,679	-	-	(1,258,966)	24,129,713	25,094,930
23								
24	TOTAL ELECTRIC PLANT IN SERVICE		11,601,211,353	1,403,428,187	(184,722,974)	(51,306)	12,819,865,260	11,930,767,799
25								
26	TOTAL ACQUISITION ADJUSTMENTS		7,484,823	-	-	-	7,484,823	7,484,823
27								
28	ELECTRIC PLANT PURCHASED OR SOLD		218,910	740,162	-	(959,072)	-	250,450
29								
30	PROPERTY HELD FOR FUTURE USE		54,570,735	9,691,664	-	-	64,262,400	56,959,521
31								
32	TOTAL FOSSIL DISMANTLING		-	-	-	-	-	-
33								
34	TOTAL ELECTRIC UTILITY PLANT		11,663,485,821	1,413,860,013	(184,722,974)	(1,010,378)	12,891,612,482	11,985,462,593
35								
36								
37								
38								
39								
40								
41								
42								
43								
44								

Totals may be affected due to rounding.



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SCHEDULE B-09  
FLORIDA PUBLIC SERVICE COMMISSION  
COMPANY: TAMPA ELECTRIC COMPANY

DEPRECIATION RESERVE BALANCES BY ACCOUNT AND SUB-ACCOUNT  
EXPLANATION: Provide the depreciation reserve balances for each account or sub-account to which an individual depreciation rate is applied. (Include Amortization/Recovery amounts).

Page 1 of 10  
Type of data shown:  
Forecasted Year Ending December 31, 2023

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Accumulated Depreciation Beg. of Year	(4) Total Depreciation Accrued	(5) Retirements	(6) Gross COR	(7) Gross Salvage	(8) Adjustments or Transfers	(9) Accumulated Depreciation End of Year	(10) 13-Month Average
2		STEAM PRODUCTION								
3		BIG BEND POWER STATION								
4		BIG BEND COMMON								
5	31140	Structures and Improvements	56,110,503	8,112,915	(481,958)	(193,313)	-	-	63,548,146	59,803,382
6	31240	Boiler Plant Equipment	35,756,475	9,083,861	(4,393,717)	(869,043)	78,927	-	39,656,503	38,992,841
7	31440	Turbogenerator Units	3,782,303	292,898	(4,297,808)	(179,789)	1,098	-	(401,298)	3,333,846
8	31540	Accessory Electric Equipment	16,665,357	1,534,808	-	-	-	-	18,200,166	17,432,686
9	31640	Misc. Power Plant Equipment	10,389,882	861,613	(278,302)	(24,647)	-	-	10,968,545	10,588,009
10		TOTAL BIG BEND COMMON	122,714,520	19,886,095	(9,451,786)	(1,266,793)	80,025	-	131,962,062	130,150,763
11		BIG BEND UNIT 1								
12		Structures and Improvements	-	-	-	-	-	-	-	-
13	31141	Boiler Plant Equipment	-	-	-	-	-	-	-	-
14	31241	Turbogenerator Units	-	-	-	-	-	-	-	-
15	31441	Accessory Electric Equipment	-	-	-	-	-	-	-	-
16	31541	Misc. Power Plant Equipment	-	-	-	-	-	-	-	-
17	31641	Misc. Power Plant Equipment	-	-	-	-	-	-	-	-
18		TOTAL BIG BEND UNIT 1	-	-	-	-	-	-	-	-
19		BIG BEND UNIT 2								
20		Structures and Improvements	-	-	-	-	-	-	-	-
21	31142	Boiler Plant Equipment	-	-	-	-	-	-	-	-
22	31242	Turbogenerator Units	-	-	-	-	-	-	-	-
23	31442	Accessory Electric Equipment	-	-	-	-	-	-	-	-
24	31542	Misc. Power Plant Equipment	-	-	-	-	-	-	-	-
25	31642	Misc. Power Plant Equipment	-	-	-	-	-	-	-	-
26		TOTAL BIG BEND UNIT 2	-	-	-	-	-	-	-	-
27		BIG BEND UNIT 3								
28		Structures and Improvements	-	-	-	-	-	-	-	-
29	31143	Boiler Plant Equipment	-	-	-	-	-	-	-	-
30	31243	Turbogenerator Units	-	-	-	-	-	-	-	-
31	31443	Accessory Electric Equipment	-	-	-	-	-	-	-	-
32	31543	Misc. Power Plant Equipment	-	-	-	-	-	-	-	-
33	31643	Misc. Power Plant Equipment	-	-	-	-	-	-	-	-
34		TOTAL BIG BEND UNIT 3	-	-	-	-	-	-	-	-
35		BIG BEND UNIT 4								
36		Structures and Improvements	-	-	-	-	-	-	-	-
37	31144	Boiler Plant Equipment	25,365,513	1,054,950	(10,181)	(24,516)	-	-	26,385,766	25,879,196
38	31244	Turbogenerator Units	106,976,162	9,985,061	(3,862,160)	(4,186,090)	110,076	-	109,023,049	108,173,104
39	31444	Accessory Electric Equipment	49,299,832	3,596,765	(2,535,294)	(1,322,035)	40,946	-	49,060,214	49,663,919
40	31544	Misc. Power Plant Equipment	31,819,516	1,518,939	(94,721)	(24,230)	-	-	33,279,504	32,543,111
41	31644	Misc. Power Plant Equipment	4,188,512	105,585	-	-	-	-	4,294,096	4,241,304
42		TOTAL BIG BEND UNIT 4	217,649,535	16,261,300	(6,442,356)	(5,556,871)	151,022	-	222,062,629	220,500,633
43										
44		Totals may be affected due to rounding.								

**TAMPA ELECTRIC COMPANY  
2023 DEPRECIATION AND  
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SCHEDULE B-09  
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2		BIG BEND UNIT 3 & 4 FGD								
3	31145	Structures and Improvements	18,070,500	671,955	(10,601)	-	-	18,731,798	18,399,880	
4	31245	Boiler Plant Equipment	74,270,087	6,042,832	(3,009,377)	68,353	-	76,027,534	75,072,630	
5	31545	Accessory Electric Equipment	16,752,317	625,302	(282,970)	-	-	17,079,188	17,016,549	
6	31645	Misc. Power Plant Equipment	1,258,545	10,169	-	-	-	1,268,714	1,263,630	
7		TOTAL BIG BEND UNIT 3 & 4 FGD	110,351,449	7,350,258	(3,302,948)	68,353	-	113,107,234	111,752,689	
8		BIG BEND UNIT 1 & 2 FGD								
9		Structures and Improvements	-	-	-	-	-	-	-	
10	31146	Boiler Plant Equipment	-	-	-	-	-	-	-	
11	31246	Accessory Electric Equipment	-	-	-	-	-	-	-	
12	31546	Misc. Power Plant Equipment	-	-	-	-	-	-	-	
13	31646	TOTAL BIG BEND UNIT 1 & 2 FGD	-	-	-	-	-	-	-	
14		BIG BEND UNIT 1 SCR								
15		Structures and Improvements	-	-	-	-	-	-	-	
16	31151	Boiler Plant Equipment	-	-	-	-	-	-	-	
17	31251	Accessory Electric Equipment	-	-	-	-	-	-	-	
18	31551	Misc. Power Plant Eq-BPC	-	-	-	-	-	-	-	
19	31651	TOTAL BIG BEND UNIT 1 SCR	-	-	-	-	-	-	-	
20		BIG BEND UNIT 2 SCR								
21		Structures and Improvements	-	-	-	-	-	-	-	
22	31152	Boiler Plant Equipment	-	-	-	-	-	-	-	
23	31252	Accessory Electric Equipment	-	-	-	-	-	-	-	
24	31552	Misc. Power Plant Equipment	-	-	-	-	-	-	-	
25	31652	TOTAL BIG BEND UNIT 2 SCR	-	-	-	-	-	-	-	
26		BIG BEND UNIT 3 SCR								
27		Structures and Improvements	-	-	-	-	-	-	-	
28	31153	Boiler Plant Equipment	-	-	-	-	-	-	-	
29	31253	Accessory Electric Equipment	-	-	-	-	-	-	-	
30	31553	Misc. Power Plant Equipment	-	-	-	-	-	-	-	
31	31653	TOTAL BIG BEND UNIT 3 SCR	-	-	-	-	-	-	-	
32		BIG BEND UNIT 4 SCR								
33		Structures and Improvements	-	-	-	-	-	-	-	
34	31154	Boiler Plant Equipment	6,433,850	475,951	(33,904)	-	-	6,864,932	6,633,815	
35	31254	Accessory Electric Equipment	15,402,950	1,391,744	(395,409)	(10,966)	-	16,398,505	16,003,571	
36	31554	Misc. Power Plant Equipment	9,168,397	440,668	(395,409)	(781)	-	9,212,875	9,294,292	
37	31654	TOTAL BIG BEND UNIT 4 SCR	344,508	16,510	-	-	-	361,018	352,763	
38		TOTAL BIG BEND UNIT 3 & 4 SCR	31,348,705	2,324,873	(824,722)	(12,528)	-	32,837,329	32,264,441	
39		TOTAL BIG BEND UNIT 1 & 2 SCR	-	-	-	-	-	-	-	
40		TOTAL BIG BEND UNIT 1 & 2 FGD	-	-	-	-	-	-	-	
41		TOTAL BIG BEND UNIT 1 & 2 SCR	-	-	-	-	-	-	-	
42		TOTAL BIG BEND UNIT 1 & 2 FGD	-	-	-	-	-	-	-	
43		TOTAL BIG BEND UNIT 1 & 2 SCR	-	-	-	-	-	-	-	
44		TOTALS	141,700,154	10,075,131	(4,427,670)	136,808	-	147,414,423	145,019,423	

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1										
2	31247	Big Bend Fuel Clause	10,187,110	-	-	-	-	-	10,187,110	10,187,110
3	31647	Big Bend Tools - Amort	944,618	53,106	(718,196)	-	-	-	279,528	342,493
4		TOTAL BIG BEND POWER STATION	493,196,937	45,875,632	(20,740,008)	(8,196,069)	299,400	-	510,435,892	505,218,129
5		TOTAL STEAM PRODUCTION	493,196,937	45,875,632	(20,740,008)	(8,196,069)	299,400	-	510,435,892	505,218,129
6		OTHER PRODUCTION								
7		BIG BEND POWER STATION								
8		BIG BEND COMBUSTION TURBINE 4								
9		Structures and Improvements	810,406	119,199	-	-	-	-	929,605	870,006
10	34144	Fuel Holders, Producers and Accessories	880,531	61,374	(73,122)	(14,864)	800	-	864,720	911,807
11	34244	Prime Movers	10,273,552	634,184	(73,122)	(38,631)	6,829	-	10,802,812	10,573,248
12	34344	Accessory Electric Equipment	6,866,615	427,668	(144,254)	(1,713)	-	-	7,148,315	6,968,992
13	34544	Misc. Power Plant Equipment	223,368	14,809	-	-	-	-	238,177	230,773
14	34644	TOTAL BIG BEND COMBUSTION TURBINE 4	19,064,473	1,257,234	(280,498)	(55,208)	7,629	-	19,963,630	19,554,825
15		BIG BEND COMBUSTION TURBINE 5								
16		Structures and Improvements	-	1,655	-	-	-	-	1,655	250
17	34145	Fuel Holders, Producers and Accessories	-	5,109,890	-	(227,333)	59,922	-	9,215,506	6,743,256
18	34245	Prime Movers	4,273,028	-	-	-	-	-	-	-
19	34345	Accessory Electric Equipment	-	-	-	-	-	-	-	-
20	34545	Misc. Power Plant Equipment	-	-	-	-	-	-	-	-
21	34645	TOTAL BIG BEND COMBUSTION TURBINE 5	4,273,028	5,111,545	-	(227,333)	59,922	-	9,217,162	6,743,506
22		BIG BEND COMBUSTION TURBINE 6								
23		Structures and Improvements	-	1,625	-	-	-	-	1,625	245
24	34146	Fuel Holders, Producers and Accessories	-	5,072,944	-	(225,893)	59,518	-	9,165,044	6,710,649
25	34246	Prime Movers	4,258,475	86	-	-	-	-	86	53
26	34346	Accessory Electric Equipment	-	-	-	-	-	-	-	-
27	34546	Misc. Power Plant Equipment	-	-	-	-	-	-	-	-
28	34646	TOTAL BIG BEND COMBUSTION TURBINE 6	4,258,475	5,074,655	-	(225,893)	59,518	-	9,166,755	6,710,948
29		BIG BEND NEW STEAM TURBINE 1								
30		Structures and Improvements	1,405,325	66,426	-	(2,146)	779	-	1,470,384	1,438,013
31	34143	Fuel Holders, Producers and Accessories	1,411,714	90,845	-	(2,911)	1,057	-	1,500,706	1,456,166
32	34243	Prime Movers	(6,438,253)	13,244,347	-	(667,368)	160,632	-	6,299,358	8,689
33	34343	Accessory Electric Equipment	65,005	15,676	-	(879)	195	-	79,997	72,507
34	34543	Misc. Power Plant Equipment	227,384	8,947	-	(289)	105	-	236,147	231,787
35	34643	TOTAL BIG BEND NEW STEAM TURBINE 1	(3,328,825)	13,426,241	-	(673,593)	162,769	-	9,586,592	3,207,172
36		TOTAL BIG BEND POWER STATION	24,267,151	24,869,675	(280,498)	(1,192,027)	289,937	-	47,954,139	36,216,450
37		Totals may be affected due to rounding.								

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Rule 25-6.0436(9), F.A.C.

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2		POLK POWER STATION								
3		POLK COMMON								
4	34180	Structures and Improvements	55,520,913	5,973,213	(49,550)	(51,656)	-	-	61,392,920	58,452,967
5	34280	Fuel Holders, Producers and Accessories	3,849,337	301,933	(379,808)	(323,089)	3,883	-	3,451,756	3,926,963
6	34380	Prime Movers	2,317,540	405,773	(379,808)	(315,133)	3,802	-	2,032,175	2,452,693
7	34580	Accessory Electric Equipment	3,477,106	521,870	-	-	-	-	3,998,977	3,737,790
8	34680	Misc. Power Plant Equipment	(56,700)	54,801	-	(276)	-	-	(21,175)	(31,911)
9		TOTAL POLK POWER COMMON	65,108,197	7,257,591	(809,166)	(690,154)	7,185	-	70,873,653	68,538,502
10										
11		POLK UNIT 1								
12	34181	Structures and Improvements	25,085,393	1,965,863	(102,080)	(338,217)	-	-	26,610,959	25,751,057
13	34281	Fuel Holders, Producers and Accessories	133,913,740	10,095,041	(982,339)	(355,791)	83,483	-	143,144,134	138,673,139
14	34381	Prime Movers	86,112,593	7,375,744	(7,848,568)	(35,531)	54,216	-	85,658,454	83,441,057
15	34581	Accessory Electric Equipment	41,714,191	1,998,028	-	-	-	-	43,712,219	42,713,178
16	34681	Misc. Power Plant Equipment	2,619,286	265,243	-	(30,647)	-	-	2,853,682	2,725,783
17		TOTAL POLK UNIT 1	289,445,203	21,699,919	(8,542,987)	(760,386)	137,699	-	301,979,446	293,304,214
18										
19		POLK UNIT 2								
20	34182	Structures and Improvements	1,210,727	60,942	-	(707)	-	-	1,270,961	1,240,720
21	34282	Fuel Holders, Producers and Accessories	644,024	94,792	(21,911)	(27,801)	747	-	689,850	682,000
22	34382	Prime Movers	7,406,450	1,799,142	(21,911)	(42,317)	12,211	-	9,113,575	8,288,899
23	34582	Accessory Electric Equipment	9,920,672	652,763	-	-	-	-	10,573,435	10,246,947
24	34682	Misc. Power Plant Equipment	132,814	4,138	-	-	-	-	136,953	134,792
25		TOTAL POLK UNIT 2	19,314,687	2,571,777	(43,822)	(70,826)	12,958	-	21,764,774	20,573,156
26										
27		POLK UNIT 3								
28	34183	Structures and Improvements	5,444,109	278,426	-	-	-	-	5,722,535	5,583,322
29	34283	Fuel Holders, Producers and Accessories	566,960	46,591	-	(2,306)	497	-	611,742	589,200
30	34383	Prime Movers	20,732,636	1,380,304	-	(60,311)	13,042	-	22,065,671	21,395,454
31	34583	Accessory Electric Equipment	5,302,321	346,644	(50,893)	-	-	-	5,898,382	5,444,479
32	34683	Misc. Power Plant Equipment	264,649	9,524	-	-	-	-	274,173	269,411
33		TOTAL POLK UNIT 3	32,310,674	2,061,489	(50,893)	(62,617)	13,539	-	34,272,502	33,281,866
34										
35		POLK UNIT 4								
36	34184	Structures and Improvements	2,088,730	157,109	-	-	-	-	2,255,838	2,177,284
37	34284	Fuel Holders, Producers and Accessories	276,465	64,189	(8,615)	(15,761)	778	-	317,056	300,039
38	34384	Prime Movers	5,964,026	1,331,903	(8,615)	(76,756)	9,637	-	7,220,195	6,585,891
39	34584	Accessory Electric Equipment	3,158,578	139,669	-	-	-	-	3,298,246	3,228,412
40	34684	Misc. Power Plant Equipment	-	-	-	-	-	-	-	-
41		TOTAL POLK UNIT 4	11,497,798	1,692,869	(17,230)	(92,516)	10,415	-	13,091,335	12,291,626
42										
43										
44		Totals may be affected due to rounding.								

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2	34185	Structures and Improvements	2,113,951	155,173	(554)	-	-	-	2,268,570	2,191,362
3	34285	Fuel Holders, Producers and Accessories	741,909	95,837	(8,940)	984	-	-	814,184	781,516
4	34385	Prime Movers	4,545,748	1,289,957	(8,940)	8,467	-	-	5,737,547	5,137,138
5	34585	Accessory Electric Equipment	3,142,730	142,262	-	-	-	-	3,284,992	3,213,861
6	34685	Misc. Power Plant Equipment	-	-	-	-	-	-	-	-
7		TOTAL POLK UNIT 5	10,544,338	1,653,229	(18,433)	9,451	-	-	12,105,293	11,323,876
8										
9										
10										
11	34186	Structures and Improvements	3,571,105	347,738	-	-	-	-	3,918,843	3,744,974
12	34286	Fuel Holders, Producers and Accessories	35,065,391	6,418,206	(316,057)	72,599	-	-	40,876,789	38,030,938
13	34386	Prime Movers	36,718,898	6,944,691	(253,605)	76,075	-	-	43,025,939	39,934,679
14	34586	Accessory Electric Equipment	3,465,023	550,158	-	-	-	-	4,015,181	3,740,102
15	34686	Misc. Power Plant Equipment	22,389	4,249	-	-	-	-	26,637	24,513
16		TOTAL POLK CCST (2-5)	78,842,805	14,265,042	(569,663)	148,674	-	-	91,863,390	85,475,205
17										
18	34287	Polk 1 Fuel Clause	-	-	-	-	-	-	-	-
19	34687	Polk Tools - Amort	500,424	317,217	(84,256)	-	-	-	733,385	602,523
20		TOTAL POLK POWER STATION	507,584,128	51,519,132	(10,136,139)	339,921	-	-	546,703,780	525,390,970
21										
22										
23										
24										
25										
26		BAYSIDE POWER STATION								
27	34130	Structures and Improvements	24,400,919	3,355,686	(1,632,639)	-	-	-	25,298,034	25,487,698
28	34230	Fuel Holders, Producers and Accessories	7,753,714	755,697	(2,336,481)	8,345	-	-	5,818,613	7,690,231
29	34330	Prime Movers	15,237,671	2,173,022	(2,499,294)	13,169	-	-	14,453,741	15,696,858
30	34530	Accessory Electric Equipment	14,618,759	979,173	(2,400,534)	-	-	-	13,177,860	13,061,148
31	34630	Misc. Power Plant Equipment	4,524,113	451,489	(12,985)	-	-	-	4,956,602	4,733,383
32		TOTAL BAYSIDE COMMON	66,535,176	7,715,067	(8,881,934)	21,514	-	-	83,705,049	86,679,318
33										
34		BAYSIDE UNIT 1								
35	34131	Structures and Improvements	8,306,789	767,679	(219,334)	-	-	-	8,845,209	8,543,130
36	34231	Fuel Holders, Producers and Accessories	36,093,320	3,298,928	(2,625,165)	32,836	-	-	35,988,403	36,400,734
37	34331	Prime Movers	82,700,162	14,692,776	(2,262,726)	118,082	-	-	93,571,475	87,861,661
38	34531	Accessory Electric Equipment	20,314,115	1,615,625	(58,021)	-	-	-	21,871,719	21,094,222
39	34631	Misc. Power Plant Equipment	598,186	37,623	-	-	-	-	635,809	616,997
40		TOTAL BAYSIDE UNIT 1	148,012,573	20,412,631	(5,165,246)	150,918	-	-	180,912,615	154,516,745
41										
42										
43										
44		Totals may be affected due to rounding.								

**TAMPA ELECTRIC COMPANY  
2023 DEPRECIATION AND  
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EXHIBIT 4  
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SCHEDULE B-09  
FLORIDA PUBLIC SERVICE COMMISSION  
COMPANY: TAMPA ELECTRIC COMPANY

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EXPLANATION: Provide the depreciation reserve balances for each account or sub-account to which an individual depreciation rate is applied. (Include Amortization/Recovery amounts).

DEPRECIATION RESERVE BALANCES BY ACCOUNT AND SUB-ACCOUNT

Rule 25-6.0436(9), F.A.C.

Type of data shown:  
Forecasted Year Ending December 31, 2023

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Accumulated Depreciation Beg. of Year	(4) Total Depreciation Accrued	(5) Retirements	(6) Gross COR	(7) Gross Salvage	(8) Adjustments or Transfers	(9) Accumulated Depreciation End of Year	(10) 13-Month Average
2	34132	Structures and Improvements	12,653,950	949,126	-	-	-	-	13,603,075	13,128,316
3	34232	Fuel Holders, Producers and Accessories	44,544,485	4,150,425	(4,883,546)	(425,013)	36,809	-	43,423,160	45,649,596
4	34332	Prime Movers	103,583,374	17,922,902	(4,712,970)	(839,970)	98,062	(531)	116,050,868	111,548,857
5	34532	Accessory Electric Equipment	22,191,942	1,825,885	(243,379)	-	-	531	23,774,980	23,007,830
6	34632	Misc. Power Plant Equipment	757,720	48,035	-	-	-	-	805,754	781,737
7		TOTAL BAYSIDE UNIT 2	183,731,471	24,896,373	(9,839,899)	(1,264,983)	134,871	-	197,657,837	194,116,336
8										
9										
10										
11	34133	Structures and Improvements	29,227	22,972	-	-	-	-	52,199	40,713
12	34233	Fuel Holders, Producers and Accessories	1,156,659	112,826	(71,685)	(4,544)	1,194	-	1,194,450	1,200,705
13	34333	Prime Movers	8,503,625	479,876	(71,685)	(19,942)	5,258	-	8,897,132	8,725,524
14	34533	Accessory Electric Equipment	5,732,648	382,153	-	-	-	-	6,114,801	5,923,725
15	34633	Misc. Power Plant Equipment	426	31	-	-	-	-	456	441
16		TOTAL BAYSIDE COMBUSTION TURBINE 3	15,422,585	997,858	(143,370)	(24,486)	6,452	-	16,259,039	15,891,108
17										
18										
19	34134	Structures and Improvements	(97,857)	12,359	-	-	-	-	(85,498)	(91,678)
20	34234	Fuel Holders, Producers and Accessories	1,208,584	107,593	(2,561)	(4,339)	1,144	-	1,310,420	1,260,533
21	34334	Prime Movers	8,612,404	508,262	(2,561)	(20,497)	5,402	-	9,103,012	8,858,710
22	34534	Accessory Electric Equipment	1,825,965	116,732	-	-	-	-	1,942,597	1,864,231
23	34634	Misc. Power Plant Equipment	426	31	-	-	-	-	456	441
24		TOTAL BAYSIDE COMBUSTION TURBINE 4	11,549,422	744,977	(5,122)	(24,835)	6,546	-	12,270,987	11,912,237
25										
26										
27	34135	Structures and Improvements	(97,470)	34,897	-	-	-	-	(62,573)	(80,022)
28	34235	Fuel Holders, Producers and Accessories	752,206	67,594	(4,260)	(2,640)	696	-	813,596	784,161
29	34335	Prime Movers	10,730,430	633,264	(4,260)	(24,033)	6,334	-	11,341,736	11,037,303
30	34535	Accessory Electric Equipment	4,624,832	280,426	-	-	-	-	4,905,258	4,765,045
31	34635	Misc. Power Plant Equipment	16,009,998	1,016,181	(8,519)	(26,673)	7,030	-	16,998,016	16,506,487
32		TOTAL BAYSIDE COMBUSTION TURBINE 5	16,009,998	1,016,181	(8,519)	(26,673)	7,030	-	16,998,016	16,506,487
33										
34										
35	34136	Structures and Improvements	530,401	82,343	-	-	-	-	612,745	571,573
36	34236	Fuel Holders, Producers and Accessories	529,861	56,879	(2,037)	(1,984)	523	-	583,042	557,210
37	34336	Prime Movers	10,580,500	472,945	(2,037)	(22,604)	5,958	-	11,034,761	10,808,452
38	34536	Accessory Electric Equipment	6,376,089	401,145	-	-	-	-	6,777,234	6,576,662
39	34636	Misc. Power Plant Equipment	5,373	258	-	-	-	-	5,631	5,502
40		TOTAL BAYSIDE COMBUSTION TURBINE 6	18,022,024	1,013,571	(4,075)	(24,588)	6,481	-	19,013,413	18,519,399
41										
42										
43	34637	Bayside Tools - Amort	370,584	74,467	(301,065)	-	-	-	143,986	329,749
44		TOTAL BAYSIDE POWER STATION	459,653,832	56,871,122	(24,349,220)	(5,548,590)	333,912	-	486,960,942	478,471,380

Totals may be affected due to rounding.

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2023 DEPRECIATION AND  
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SCHEDULE B-09 DEPRECIATION RESERVE BALANCES BY ACCOUNT AND SUB-ACCOUNT  
 FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: Provide the depreciation reserve balances for each account or sub-account to which an individual depreciation rate is applied. (Include Amortization/Recovery amounts).  
 COMPANY: TAMPA ELECTRIC COMPANY

Type of data shown:  
 Forecasted Year Ending December 31, 2023

Rule 25-6.0436(9), F. A. C.

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Accumulated Depreciation Beg. of Year	(4) Total Depreciation Accrued	(5) Retirements	(6) Gross COR	(7) Gross Salvage	(8) Adjustments or Transfers	(9) Accumulated Depreciation End of Year	(10) 13-Month Average
2		SOLAR SITES								
3	34199	Structures and Improvements	30,195,010	10,721,857	-	-	-	-	40,916,867	35,552,756
4	34399	Prime Movers	50,280,587	18,985,243	-	(37,000)	-	-	69,228,830	59,751,261
5	34599	Accessory Electric Equipment	20,298,452	7,733,724	-	-	-	-	28,032,175	24,161,260
6	34899	Energy Battery Storage Equipment	2,062,110	894,638	-	(11,545)	3,043	-	2,968,247	2,525,158
7		TOTAL SOLAR SITES	102,856,159	38,335,461	-	(48,545)	3,043	-	141,146,119	121,990,434
8										
9		DC MICRO GRID								
10	34198	Structures and Improvements	-	-	-	-	-	-	-	-
11	34398	Prime Movers	19	30,388	-	(6,006)	952	-	25,351	11,001
12	34598	Accessory Electric Equipment	-	-	-	-	-	-	-	-
13	34898	Energy Battery Storage Equipment	0	909	-	(59)	9	-	860	412
14		TOTAL DC MICRO GRID	19	31,297	-	(6,065)	961	-	26,211	11,413
15										
16		MACDILL AFB								
17	34120	Structures and Improvements	-	-	-	-	-	-	-	-
18	34220	Fuel Holders, Producers and Accessories	-	-	-	-	-	-	-	-
19	34320	Prime Movers	-	-	-	-	-	-	-	-
20	34520	Accessory Electric Equipment	-	-	-	-	-	-	-	-
21	34620	Misc. Power Plant Equipment	-	-	-	-	-	-	-	-
22	34820	Energy Battery Storage Equipment	-	-	-	-	-	-	-	-
23		TOTAL MACDILL AFB	-	-	-	-	-	-	-	-
24										
25		TOTAL OTHER PRODUCTION	1,094,341,289	171,626,688	(34,775,863)	(9,368,498)	967,574	-	1,222,791,191	1,162,080,647
26										
27		TOTAL PRODUCTION PLANT	1,587,538,226	217,502,321	(65,515,871)	(17,564,567)	1,266,973	-	1,733,227,083	1,667,286,777
28										
29		TRANSMISSION PLANT								
30	35001	LAND RIGHTS	4,772,687	188,109	-	-	-	-	4,950,797	4,851,742
31	35100	ENERGY BATTERY STORAGE EQUIPMENT	-	-	-	-	-	-	-	-
32	35200	STRUCTURES & IMPROVEMENTS	13,478,500	1,341,084	(88,043)	(17,086)	-	-	14,714,455	14,119,412
33	35300	STATION EQUIPMENT	83,516,878	9,979,427	(3,414,836)	(1,330,513)	168,146	80,945	89,000,047	86,602,102
34	35400	TOWERS & FIXTURES	4,986,115	142,578	-	-	-	-	5,138,693	5,067,404
35	35500	POLES & FIXTURES	126,696,387	11,291,409	(5,310,914)	(2,889,964)	141,737	(254)	129,928,402	129,486,134
36	35600	OVERHEAD CONDUCTORS & DEVICES	27,505,710	5,068,447	(3,290,413)	(2,468,456)	61,178	59	26,876,524	27,197,834
37	35601	CLEARING RIGHTS-OF-WAY	1,729,593	33,770	-	-	-	-	1,763,363	1,746,478
38	35700	UNDERGROUND CONDUIT	1,701,748	73,529	-	(5,529)	1,463	(14)	1,771,197	1,736,484
39	35800	UNDERGROUND CONDUCTORS & DEVICES	3,314,298	324,776	-	(18,764)	4,597	-	3,624,907	3,468,257
40	35900	ROADS AND TRAILS	2,995,968	276,089	-	(18,974)	-	-	3,009,240	3,091,513
41		TOTAL TRANSMISSION PLANT	270,707,884	28,689,218	(12,348,051)	(6,749,286)	377,122	80,736	280,757,623	277,357,959
42										
43										
44		Totals may be affected due to rounding.								

**TAMPA ELECTRIC COMPANY  
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EXHIBIT 4  
BATES STAMPED PAGES: 649 - 729  
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DEPRECIATION RESERVE BALANCES BY ACCOUNT AND SUB-ACCOUNT									
EXPLANATION: Provide the depreciation reserve balances for each account or sub-account to which an individual depreciation rate is applied. (Include Amortization/Recovery amounts).									
COMPANY: TAMPA ELECTRIC COMPANY									
Rule 25-6.0436(9), F.A.C.									
(1) Line No.	(2) Account/ Sub-account Title	(3) Accumulated Depreciation Beg. of Year	(4) Total Depreciation Accrued	(5) Retirements	(6) Gross COR	(7) Gross Salvage	(8) Adjustments or Transfers	(9) Accumulated Depreciation End of Year	(10) 13-Month Average
2	DISTRIBUTION PLANT								
3	LAND RIGHTS	8,660,965	590,179	(5,842)	(16,020)	26,376	-	9,255,659	8,951,171
4	STRUCTURES & IMPROVEMENTS	70,637,516	7,535,707	(2,829,835)	(1,442,632)	242,727	(78,802)	74,064,680	72,574,128
5	STATION EQUIPMENT								
6	ENERGY BATTERY STORAGE EQUIPMENT	187,820,716	14,249,441	(15,806,193)	(5,161,444)	336,378	(1,759)	181,437,139	187,819,036
7	POLES, TOWERS & FIXTURES	152,565,382	6,144,615	(5,837,476)	(1,892,074)	142,159	(260)	151,122,346	151,948,043
8	OVERHEAD CONDUCTORS & DEVICES	87,242,984	6,633,768	(1,004,135)	(1,703,201)	308,937	4,421	91,482,774	89,725,404
9	UNDERGROUND CONDUIT	87,227,633	9,572,822	(23,863,886)	(5,234,908)	289,355	11,558	67,982,573	84,103,200
10	UNDERGROUND CONDUCTORS & DEVICES	320,472,505	39,895,418	(13,888,925)	(9,388,429)	753,774	(8,527)	337,855,816	329,899,855
11	LINE TRANSFORMERS	64,522,117	1,547,821	(397,346)	(325,159)	40,574	(7,279)	65,380,728	64,944,232
12	OVERHEAD SERVICES	69,222,224	3,316,286	(304,278)	(513,891)	77,475	(992)	71,796,823	70,507,363
13	UNDERGROUND SERVICE	2,404,366	1,478,265	-	(24,785)	6,462	-	3,864,309	3,133,514
14	METERS - ANALOG & AMR	5,576,111	9,551,167	-	(573,413)	141,662	-	8,009,355	8,960,797
15	METERS - AMI	-	49,589	-	(1,650)	-	-	47,949	6,563
16	EV CHARGING STATIONS	-	49,589	-	(1,650)	-	-	47,949	6,563
17	STREET LIGHTING & SIGNAL SYSTEMS	121,742,682	10,303,223	(6,267,640)	(2,367,953)	135,064	14,658	123,540,033	122,680,451
18	STREET LIGHTING - LS2	185,591	163,648	(10,747)	(21,088)	2,877	247,199	567,218	348,201
19	TOTAL DISTRIBUTION PLANT	1,178,280,732	111,031,960	(76,882,476)	(28,686,648)	2,483,619	180,214	1,186,407,401	1,195,601,957
20	GENERAL PLANT								
21	STRUCTURES & IMPROVEMENTS	51,868,016	1,934,644	(1,352,970)	(608,625)	-	-	51,841,065	52,074,759
22	OFFICE FURNITURE & EQUIPMENT - AMORT	3,414,605	1,078,532	(719,633)	(8,392)	-	-	3,765,112	3,470,899
23	COMPUTER EQUIPMENT - AMORT	3,124,348	3,185,419	(355,477)	-	-	-	5,954,291	4,496,431
24	DATA HANDLING EQUIPMENT - AMORT	-	-	-	-	-	-	-	-
25	MAINFRAME EQUIPMENT - AMORT	-	-	-	-	-	-	-	-
26	LIGHT TRUCKS - ENERGY DELIVERY	13,626,215	8,374,338	(4,121,218)	-	-	-	18,079,335	16,295,048
27	HEAVY TRUCKS - ENERGY DELIVERY	4,322,757	1,930,907	(1,438,513)	58,777	427,424	-	5,301,352	4,708,302
28	MEDIUM TRUCKS - ENERGY DELIVERY	20,285,795	3,982,089	(1,550,671)	(18,426)	848,159	-	23,546,946	21,563,082
29	LIGHT TRUCKS - ENERGY DELIVERY	1,660,740	299,892	(102,532)	(85,30)	7,031	-	1,856,600	1,727,629
30	HEAVY TRUCKS - ENERGY SUPPLY	168,706	49,952	-	26	1,997	-	220,680	194,705
31	MEDIUM TRUCKS - ENERGY SUPPLY	-	-	-	-	-	-	-	-
32	STORES EQUIPMENT - AMORT	-	-	-	-	-	-	-	-
33	TOOLS, SHOP & GARAGE EQUIP - AMORT	6,193,069	1,946,170	(1,556,346)	-	-	-	6,582,893	5,990,289
34	ECCR SOLAR CAR PORT - AMORT	1,317,820	837,707	-	-	-	-	2,195,527	1,736,674
35	LABORATORY EQUIPMENT - AMORT	1,391,863	396,237	(155,187)	-	-	-	1,632,913	1,540,459
36	POWER OPERATED EQUIPMENT - AMORT	20,221,090	6,029,209	(3,429,667)	(82,411)	-	441	22,820,731	21,315,518
37	COMMUNICATION EQUIPMENT - AMORT	26,276,593	1,171,969	(667,477)	-	-	-	26,689,114	26,539,329
38	COMMUNICATION EQUIPMENT - FIBER	1,646,879	650,907	(92,954)	-	-	-	2,204,831	1,886,914
39	MISCELLANEOUS EQUIPMENT - AMORT	155,718,486	31,867,970	(15,542,547)	(667,581)	1,294,610	441	172,661,390	163,560,038
40	TOTAL GENERAL PLANT	3,192,245,338	389,091,469	(160,288,944)	(53,688,082)	5,412,525	26,1391	3,373,053,497	3,303,798,131
41	TOTAL DEPRECIABLE RESERVE								
42									
43									
44	Totals may be affected due to rounding.								



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 COMPANY: TAMPA ELECTRIC COMPANY

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Accumulated Depreciation Beg. of Year	(4) Total Depreciation Accrued	(5) Retirements	(6) Gross COR	(7) Gross Salvage	(8) Adjustments of Transfers	(9) Accumulated Depreciation End of Year	(10) 13-Month Average
1		NON-DEPRECIABLE PROPERTY								
2	310's	LAND-STEAM PRODUCTION	-	-	-	-	-	-	-	-
3	340's	LAND-OTHER PRODUCTION	-	-	-	-	-	-	-	-
4	35000	LAND-TRANSMISSION	-	-	-	-	-	-	-	-
5	36000	LAND-DISTRIBUTION	-	-	-	-	-	-	-	-
6	38900	LAND-GENERAL	-	-	-	-	-	-	-	-
7		TOTAL NON-DEPRECIABLE	-	-	-	-	-	-	-	-
8										
9		INTANGIBLES								
10		SOFTWARE - AMORT - 15YR	128,683,715	32,120,813	-	-	-	-	160,804,529	144,469,080
11	30302	ASSET RETIREMENT COST - AMORT	-	-	-	-	-	-	-	-
12	30399	INTANGIBLE SOFTWARE SOLAR 30YR	100,555	111,004	-	-	-	-	211,559	150,367
13		TOTAL INTANGIBLES	128,784,270	32,231,818	-	-	-	-	161,016,088	144,619,448
14										
15		ASSET RETIREMENT OBLIGATION								
16	31700	ARO COSTS-STEAM	25,623,525	114,647	(24,434,030)	-	-	-	1,304,141	6,898,768
17	34700	ARO COSTS-OTHER	1,129,773	427,075	-	-	-	-	1,556,849	1,344,278
18	37400	ARO COSTS-DISTRIBUTION	1,644,202	130,488	-	-	-	-	1,774,690	1,707,101
19	39910	ARO COSTS-GENERAL	116,163	13,577	-	-	-	-	129,740	122,804
20		TOTAL ASSET RETIREMENT OBLIGATION	28,513,663	685,787	(24,434,030)	-	-	-	4,765,419	10,072,951
21										
22		LEASE NON-DEPRECIABLE LAND								
23	10110	RIGHT OF USE ASSET-CAPITAL LEASE	-	-	-	-	-	-	-	-
24	10112	RIGHT OF USE ASSET-OPERATING LEASE	-	-	-	-	-	-	-	-
25		TOTAL LEASE NON-DEPRECIABLE LAND	-	-	-	-	-	-	-	-
26										
27		TOTAL ELECTRIC PLANT RESERVE	3,349,543,271	422,009,074	(184,722,974)	(63,688,082)	5,412,325	261,391	3,538,835,005	3,458,490,529
28										
29		ACQUISITION ADJUSTMENTS								
30	11401	ACQUISITION ADJUSTMENT - OUC	5,486,250	185,749	-	-	-	-	5,672,000	5,579,125
31	11402	ACQUISITION ADJUSTMENT - FPL	802,914	41,901	-	-	-	-	844,814	823,864
32	11403	ACQUISITION ADJUSTMENT - UNION HALL	120,785	9,059	-	-	-	-	129,844	125,314
33		TOTAL ACQUISITION ADJUSTMENTS	6,409,949	236,709	-	-	-	-	6,646,657	6,528,303
34										
35		ELECTRIC PLANT PURCHASED OR SOLD	-	-	-	-	-	-	-	-
36	10501	PROPERTY HELD FOR FUTURE USE	-	-	-	-	-	-	-	-
37										
38		FOSSIL DISMANTLING - STEAM	70,965,725	2,134,305	-	(39,047,737)	237,226	35,708,632	69,988,151	69,693,610
39	10803	FOSSIL DISMANTLING - OTHER	26,021,085	5,880,438	-	-	-	-	31,901,523	28,961,304
40		TOTAL FOSSIL DISMANTLING	96,986,810	8,014,743	-	(39,047,737)	237,226	35,708,632	101,889,674	98,654,914
41										
42		TOTAL ELECTRIC UTILITY RESERVE	3,452,940,029	430,260,526	(184,722,974)	(92,715,819)	5,649,551	35,970,022	3,647,381,336	3,563,673,746
43										
44		Totals may be affected due to rounding.								

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Type of data shown:  
Forecasted Year Ending December 31, 2023

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Accumulated Depreciation Beg. of Year	(4) Total Depreciation Accrued	(5) Retirements	(6) Gross COR	(7) Gross Salvage	(8) Adjustments or Transfers	(9) Accumulated Depreciation End of Year	(10) 13-Month Average
2		TOTAL STEAM PRODUCTION	493,196,937	45,875,632	(20,740,008)	(8,196,069)	299,400	-	510,435,892	505,218,129
3		TOTAL OTHER PRODUCTION	1,094,341,289	171,626,688	(34,775,863)	(9,388,498)	967,574	-	1,222,791,191	1,162,080,647
4		TOTAL PRODUCTION PLANT	1,587,538,226	217,502,321	(55,515,871)	(17,584,567)	1,266,973	-	1,733,227,083	1,667,298,777
5		TOTAL TRANSMISSION PLANT	270,707,884	28,689,218	(12,348,051)	(6,749,286)	377,122	80,736	280,757,623	277,337,359
6		TOTAL DISTRIBUTION PLANT	1,178,280,732	111,031,960	(76,882,476)	(28,686,648)	2,483,619	180,214	1,186,407,401	1,195,601,957
7		TOTAL GENERAL PLANT	155,718,496	31,867,970	(15,542,547)	(667,581)	1,284,610	441	172,661,390	163,560,038
8		TOTAL DEPRECIABLE RESERVE	3,192,245,338	389,091,469	(160,288,944)	(53,688,082)	5,412,325	261,391	3,373,053,497	3,303,798,131
9		TOTAL NON-DEPRECIABLE PROPERTY	-	-	-	-	-	-	-	-
10		TOTAL INTANGIBLES	128,784,270	32,231,818	-	-	-	-	161,016,088	144,619,448
11		TOTAL ASSET RETIREMENT OBLIGATION	28,513,663	685,787	(24,434,030)	-	-	-	4,765,419	10,072,951
12		TOTAL LEASE NON-DEPRECIABLE LAND	-	-	-	-	-	-	-	-
13		TOTAL ELECTRIC PLANT RESERVE	3,349,543,271	422,009,074	(184,722,974)	(53,688,082)	5,412,325	261,391	3,538,835,005	3,468,490,529
14		TOTAL ACQUISITION ADJUSTMENTS	6,409,949	236,709	-	-	-	-	6,646,657	6,528,303
15		ELECTRIC PLANT PURCHASED OR SOLD	-	-	-	-	-	-	-	-
16		PROPERTY HELD FOR FUTURE USE	-	-	-	-	-	-	-	-
17		TOTAL FOSSIL DISMANTLING	96,986,810	8,014,743	-	(39,047,737)	237,226	35,708,632	101,899,674	98,654,914
18		TOTAL ELECTRIC UTILITY RESERVE	3,452,940,029	430,260,526	(184,722,974)	(92,715,819)	5,649,551	95,970,022	3,647,381,336	3,563,673,746
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44		Totals may be affected due to rounding.								

**TAMPA ELECTRIC COMPANY  
2023 DEPRECIATION AND  
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EXHIBIT 4  
BATES STAMPED PAGES: 649 - 729  
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SCHEDULE B-07  
FLORIDA PUBLIC SERVICE COMMISSION  
COMPANY: TAMPA ELECTRIC COMPANY  
PLANT BALANCES BY ACCOUNT AND SUB-ACCOUNT  
EXPLANATION: Provide the depreciation rate and plant balances for each account or sub-account to which a separate depreciation rate is prescribed. (Include Amortization/Recovery schedule amounts).  
Type of data shown:  
Forecasted Year Ending December 31, 2024

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Depreciation Rate (%)	(4) Plant Balance Beg. of Year	(5) Total Plant Added	(6) Total Plant Retired	(7) Adjustments or Transfers	(8) Plant Balance End of Year	(9) 13-Month Average
1									
2		STEAM PRODUCTION							
3		BIG BEND POWER STATION							
4		BIG BEND COMMON							
5	31140	Structures and Improvements	3.2	252,777,384	37,229	(7,446)	252,807,168	252,802,586	
6	31240	Boiler Plant Equipment	4.6	215,974,082	7,239,320	(1,447,864)	221,765,537	219,250,902	
7	31440	Turbogenerator Units	3.1	24,881,142	7,239,320	(1,447,864)	30,672,598	28,157,863	
8	31540	Accessory Electric Equipment	3.5	43,865,595	-	-	43,865,595	43,865,595	
9	31640	Misc. Power Plant Equipment	3.3	26,457,683	-	-	26,457,683	26,457,683	
10		TOTAL BIG BEND COMMON		563,955,886	14,515,869	(2,903,174)	575,568,581	570,534,728	
11									
12		BIG BEND UNIT 1							
13	31141	Structures and Improvements	2.8	-	-	-	-	-	
14	31241	Boiler Plant Equipment	5.2	-	-	-	-	-	
15	31441	Turbogenerator Units	5.8	-	-	-	-	-	
16	31541	Accessory Electric Equipment	4.4	-	-	-	-	-	
17	31641	Misc. Power Plant Equipment	3.6	-	-	-	-	-	
18		TOTAL BIG BEND UNIT 1		-	-	-	-	-	
19									
20		BIG BEND UNIT 2							
21	31142	Structures and Improvements	2.6	-	-	-	-	-	
22	31242	Boiler Plant Equipment	4.3	-	-	-	-	-	
23	31442	Turbogenerator Units	4.1	-	-	-	-	-	
24	31542	Accessory Electric Equipment	5.0	-	-	-	-	-	
25	31642	Misc. Power Plant Equipment	1.4	-	-	-	-	-	
26		TOTAL BIG BEND UNIT 2		-	-	-	-	-	
27									
28		BIG BEND UNIT 3							
29	31143	Structures and Improvements	1.7	-	-	-	-	-	
30	31243	Boiler Plant Equipment	3.6	-	-	-	-	-	
31	31443	Turbogenerator Units	3.8	-	-	-	-	-	
32	31543	Accessory Electric Equipment	3.3	-	-	-	-	-	
33	31643	Misc. Power Plant Equipment	3.6	-	-	-	-	-	
34		TOTAL BIG BEND UNIT 3		-	-	-	-	-	
35									
36		BIG BEND UNIT 4							
37	31144	Structures and Improvements	1.9	55,629,687	-	-	55,629,687	55,629,687	
38	31244	Boiler Plant Equipment	3.3	311,974,237	2,476,019	(495,204)	313,955,062	312,946,297	
39	31444	Turbogenerator Units	3.2	121,770,472	2,476,019	(495,204)	123,751,287	122,742,532	
40	31544	Accessory Electric Equipment	2.9	52,384,689	-	-	52,384,689	52,384,689	
41	31644	Misc. Power Plant Equipment	1.8	5,865,812	-	-	5,865,812	5,865,812	
42		TOTAL BIG BEND UNIT 4		547,624,907	4,952,039	(990,408)	551,586,538	549,569,027	
43									
44		Totals may be affected due to rounding.							

**TAMPA ELECTRIC COMPANY  
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SCHEDULE B-07  
FLORIDA PUBLIC SERVICE COMMISSION  
COMPANY: TAMPA ELECTRIC COMPANY

PLANT BALANCES BY ACCOUNT AND SUB-ACCOUNT

EXPLANATION: Provide the depreciation rate and plant balances for each account or sub-account to which a separate depreciation rate is prescribed. (Include Amortization/Recovery schedule amounts).

Type of data shown:  
Forecasted Year Ending December 31, 2024

Rule 25-6.0436(9), F.A.C.

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Depreciation Rate (%)	(4) Plant Balance Beg. of Year	(5) Total Plant Added	(6) Total Plant Retired	(7) Adjustments or Transfers	(8) Plant Balance End of Year	(9) 13-Month Average
2		BIG BEND UNIT 3 & 4 FGD							
3	31145	Structures and Improvements	2.1	32,003,860	-	-	-	32,003,860	
4	31245	Boiler Plant Equipment	3.1	196,972,132	985,430	(193,086)	-	197,301,022	
5	31545	Accessory Electric Equipment	2.4	26,965,731	985,430	(193,086)	-	27,738,075	
6	31645	Misc. Power Plant Equipment	0.6	1,694,848	-	-	-	1,694,848	
7		TOTAL BIG BEND UNIT 3 & 4 FGD		257,636,571	1,930,860	(386,172)	-	259,181,259	
8								259,181,259	
9		BIG BEND UNIT 1 & 2 FGD							
10	31146	Structures and Improvements	2.9	-	-	-	-	-	
11	31246	Boiler Plant Equipment	4.3	-	-	-	-	-	
12	31546	Accessory Electric Equipment	3.5	-	-	-	-	-	
13	31646	Misc. Power Plant Equipment	2.7	-	-	-	-	-	
14		TOTAL BIG BEND UNIT 1 & 2 FGD		-	-	-	-	-	
15									
16		BIG BEND UNIT 1 SCR							
17	31151	Structures and Improvements	4.0	-	-	-	-	-	
18	31251	Boiler Plant Equipment	4.3	-	-	-	-	-	
19	31551	Accessory Electric Equipment	4.0	-	-	-	-	-	
20	31651	Misc Power Plant Eq-BPC	4.0	-	-	-	-	-	
21		TOTAL BIG BEND UNIT 1 SCR		-	-	-	-	-	
22									
23		BIG BEND UNIT 2 SCR							
24	31152	Structures and Improvements	3.5	-	-	-	-	-	
25	31252	Boiler Plant Equipment	4.2	-	-	-	-	-	
26	31552	Accessory Electric Equipment	3.7	-	-	-	-	-	
27	31652	Misc. Power Plant Equipment	3.4	-	-	-	-	-	
28		TOTAL BIG BEND UNIT 2 SCR		-	-	-	-	-	
29									
30		BIG BEND UNIT 3 SCR							
31	31153	Structures and Improvements	3.1	-	-	-	-	-	
32	31253	Boiler Plant Equipment	3.5	-	-	-	-	-	
33	31553	Accessory Electric Equipment	3.2	-	-	-	-	-	
34	31653	Misc. Power Plant Equipment	2.9	-	-	-	-	-	
35		TOTAL BIG BEND UNIT 3 SCR		-	-	-	-	-	
36									
37		BIG BEND UNIT 4 SCR							
38	31154	Structures and Improvements	2.8	16,995,428	-	-	-	16,995,428	
39	31254	Boiler Plant Equipment	3.6	39,977,125	-	-	-	39,977,125	
40	31554	Accessory Electric Equipment	2.8	17,055,693	-	-	-	17,055,693	
41	31654	Misc. Power Plant Equipment	2.4	687,934	-	-	-	687,934	
42		TOTAL BIG BEND UNIT 4 SCR		74,716,181	-	-	-	74,716,181	
43									
44		TOTALS may be affected due to rounding.							

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**PLANT BALANCES BY ACCOUNT AND SUB-ACCOUNT**

Type of data shown:  
Forecasted Year Ending December 31, 2024

SCHEDULE B-07  
FLORIDA PUBLIC SERVICE COMMISSION  
EXPLANATION: Provide the depreciation rate and plant balances for each account or sub-account to which a separate depreciation rate is prescribed. (Include Amortization/Recovery schedule amounts).  
COMPANY: TAMPA ELECTRIC COMPANY

Rule 25-6.0436(9), F.A.C.

Line No.	(1) Sub-account Number	(2) Account/ Sub-account Title	(3) Depreciation Rate* (%)	(4) Plant Balance Beg. of Year	(5) Total Plant Added	(6) Total Plant Retired	(7) Adjustments or Transfers	(8) Plant Balance End of Year	(9) 13-Month Average
2	31247	Big Bend Fuel Clause	20.0	10,156,524	-	-	-	10,156,524	10,156,524
3	31647	Big Bend Tools - Amort	14.3	386,677	-	(75,714)	-	310,963	322,054
4		TOTAL BIG BEND POWER STATION		1,454,476,745	21,398,767	(4,355,467)	-	1,471,520,045	1,463,592,866
5		TOTAL STEAM PRODUCTION		1,454,476,745	21,398,767	(4,355,467)	-	1,471,520,045	1,463,592,866
6		OTHER PRODUCTION							
7		BIG BEND POWER STATION							
8		BIG BEND COMBUSTION TURBINE 4							
9		Structures and Improvements	3.6	3,311,083	-	-	-	3,311,083	3,311,083
10	34144	Fuel Holders, Producers and Accessories	2.6	2,645,669	3,530,665	(706,133)	-	5,470,201	4,172,232
11	34344	Prime Movers	3.1	20,612,552	3,530,665	(706,133)	-	23,437,084	22,139,115
12	34544	Accessory Electric Equipment	2.8	15,256,508	-	-	-	15,256,508	15,256,508
13	34644	Misc. Power Plant Equipment	2.9	510,665	-	-	-	510,665	510,665
14		TOTAL BIG BEND COMBUSTION TURBINE 4		42,336,477	7,061,331	(1,412,266)	-	47,985,541	45,389,603
15		BIG BEND COMBUSTION TURBINE 5							
16		Structures and Improvements	2.9	-	-	-	-	-	-
17	34145	Fuel Holders, Producers and Accessories	2.9	272,690	76,036	-	-	348,726	342,877
18	34345	Prime Movers	2.9	176,445,155	76,036	-	-	176,521,191	176,515,342
19	34545	Accessory Electric Equipment	2.9	-	-	-	-	-	-
20	34645	Misc. Power Plant Equipment	2.9	-	-	-	-	-	-
21		TOTAL BIG BEND COMBUSTION TURBINE 5		176,717,845	152,072	-	-	176,869,917	176,869,219
22		BIG BEND COMBUSTION TURBINE 6							
23		Structures and Improvements	2.9	-	-	-	-	-	-
24	34146	Fuel Holders, Producers and Accessories	2.9	259,024	111,614	-	-	370,638	344,881
25	34346	Prime Movers	2.9	175,161,453	111,614	-	-	175,273,067	175,247,310
26	34546	Accessory Electric Equipment	2.9	-	-	-	-	-	-
27	34646	Misc. Power Plant Equipment	2.9	-	-	-	-	-	-
28		TOTAL BIG BEND COMBUSTION TURBINE 6		175,420,476	223,228	-	-	175,643,705	175,592,190
29		BIG BEND NEW STEAM TURBINE 1							
30		Structures and Improvements	2.9	2,290,549	-	-	-	2,290,549	2,290,549
31	34143	Fuel Holders, Producers and Accessories	2.9	3,390,810	-	-	-	3,390,810	3,390,810
32	34343	Prime Movers	2.9	459,001,278	-	-	-	459,001,278	459,001,278
33	34543	Accessory Electric Equipment	2.9	546,961	-	-	-	546,961	546,961
34	34643	Misc. Power Plant Equipment	2.9	308,526	-	-	-	308,526	308,526
35		TOTAL BIG BEND NEW STEAM TURBINE 1		465,538,124	-	-	-	465,538,124	465,538,124
36		TOTAL BIG BEND POWER STATION		860,012,923	7,436,631	(1,412,266)	-	866,037,288	863,378,138
37		TOTALS MAY BE AFFECTED DUE TO ROUNDING.							

**TAMPA ELECTRIC COMPANY  
2023 DEPRECIATION AND  
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EXHIBIT 4  
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**SCHEDULE B-07  
FLORIDA PUBLIC SERVICE COMMISSION  
COMPANY: TAMPA ELECTRIC COMPANY**

**PLANT BALANCES BY ACCOUNT AND SUB-ACCOUNT**  
**EXPLANATION:** Provide the depreciation rate and plant balances for each account or sub-account to which a separate depreciation rate is prescribed. (Include Amortization/Recovery schedule amounts).  
**Type of data shown:**  
 Forecasted Year Ending December 31, 2024

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Depreciation Rate (%)	(4) Plant Balance Beg. of Year	(5) Total Plant Added	(6) Total Plant Retired	(7) Adjustments or Transfers	(8) Plant Balance End of Year	(9) 13-Month Average
2		POLK POWER STATION							
3		POLK COMMON							
4	34180	Structures and Improvements	3.1	192,917,190	-	-	-	192,917,190	
5	34280	Fuel Holders, Producers and Accessories	3.0	11,465,851	1,525,242	(305,048)	-	12,686,045	
6	34380	Prime Movers	3.6	12,676,266	1,525,242	(305,048)	-	13,896,460	
7	34580	Accessory Electric Equipment	3.6	14,519,008	-	-	-	14,519,008	
8	34680	Misc. Power Plant Equipment	5.6	1,259,508	-	-	-	1,259,508	
9		TOTAL POLK POWER COMMON		232,837,823	3,050,484	(610,097)	-	235,278,210	
10								233,694,008	
11		POLK UNIT 1							
12	34181	Structures and Improvements	3.7	53,047,915	-	-	-	53,047,915	
13	34281	Fuel Holders, Producers and Accessories	4.1	247,471,305	2,741,672	(548,334)	-	249,664,642	
14	34381	Prime Movers	4.6	162,239,782	2,741,672	(548,334)	-	164,433,120	
15	34581	Accessory Electric Equipment	3.3	60,548,847	-	-	-	60,548,847	
16	34681	Misc. Power Plant Equipment	4.2	6,316,782	-	-	-	6,316,782	
17		TOTAL POLK UNIT 1		529,624,630	5,483,345	(1,096,668)	-	534,011,306	
18								530,859,564	
19		POLK UNIT 2							
20	34182	Structures and Improvements	2.6	2,342,155	-	-	-	2,342,155	
21	34282	Fuel Holders, Producers and Accessories	4.3	2,283,805	102,292	(20,458)	-	2,365,638	
22	34382	Prime Movers	4.9	35,980,462	102,292	(20,458)	-	36,062,296	
23	34582	Accessory Electric Equipment	3.4	19,207,796	-	-	-	19,207,796	
24	34682	Misc. Power Plant Equipment	1.7	173,210	-	-	-	173,210	
25		TOTAL POLK UNIT 2		59,987,429	204,584	(40,917)	-	60,151,095	
26								60,078,478	
27		POLK UNIT 3							
28	34183	Structures and Improvements	2.6	10,708,677	-	-	-	10,708,677	
29	34283	Fuel Holders, Producers and Accessories	3.2	1,456,398	73,121	(14,624)	-	1,500,465	
30	34383	Prime Movers	3.6	38,341,788	73,121	(14,624)	-	38,400,285	
31	34583	Accessory Electric Equipment	3.8	9,125,741	-	-	-	9,125,741	
32	34683	Misc. Power Plant Equipment	2.2	432,910	-	-	-	432,910	
33		TOTAL POLK UNIT 3		60,065,513	146,243	(29,249)	-	60,182,507	
34								60,153,647	
35		POLK UNIT 4							
36	34184	Structures and Improvements	2.7	5,618,841	-	-	-	5,618,841	
37	34284	Fuel Holders, Producers and Accessories	2.8	2,321,192	60,008	(12,002)	-	2,369,199	
38	34384	Prime Movers	4.7	28,367,071	60,008	(12,002)	-	28,415,078	
39	34584	Accessory Electric Equipment	2.5	5,586,747	-	-	-	5,586,747	
40	34684	Misc. Power Plant Equipment	3.6	-	-	-	-	-	
41		TOTAL POLK UNIT 4		42,093,852	120,017	(24,003)	-	42,189,865	
42								42,163,686	
43									
44									

Totals may be affected due to rounding.

**TAMPA ELECTRIC COMPANY  
2023 DEPRECIATION AND  
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PLANT BALANCES BY ACCOUNT AND SUB-ACCOUNT

EXPLANATION: Provide the depreciation rate and plant balances for each account or sub-account to which a separate depreciation rate is prescribed. (Include Amortization/Recovery schedule amounts).

COMPANY: TAMPA ELECTRIC COMPANY

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Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Depreciation Rate (%)	(4) Plant Balance Beg. of Year	(5) Total Plant Added	(6) Total Plant Retired	(7) Adjustments or Transfers	(8) Plant Balance End of Year	(9) 13-Month Average
2		POLK UNIT 5							
3	34185	Structures and Improvements	2.7	5,748,795	-	-	5,748,795	5,748,795	
4	34285	Fuel Holders, Producers and Accessories	3.7	2,693,112	83,399	(16,690)	2,759,831	2,742,459	
5	34385	Prime Movers	5.0	25,156,641	83,399	(16,690)	25,223,360	25,205,988	
6	34585	Accessory Electric Equipment	2.6	5,471,617	-	-	5,471,617	5,471,617	
7	34685	Misc. Power Plant Equipment	3.6	-	-	-	-	-	
8		TOTAL POLK UNIT 5		39,070,164	166,797	(33,359)	39,203,602	39,168,659	
9									
10		POLK CCST (2-5)							
11	34186	Structures and Improvements	2.6	13,374,554	-	-	13,374,554	13,374,554	
12	34286	Fuel Holders, Producers and Accessories	3.0	214,336,590	3,153,540	(630,708)	216,859,422	214,828,124	
13	34386	Prime Movers	3.1	224,444,852	3,153,540	(630,708)	226,967,684	224,396,387	
14	34586	Accessory Electric Equipment	3.0	18,338,595	-	-	18,338,595	18,338,595	
15	34686	Misc. Power Plant Equipment	3.0	141,626	-	-	141,626	141,626	
16		TOTAL POLK CCST (2-5)		470,636,218	6,307,080	(1,261,416)	475,681,882	471,619,286	
17									
18	34287	Polk 1 Fuel Clause	20.0	-	-	-	-	-	
19	34687	Polk Tools - Amort	14.3	1,940,359	-	-	1,940,359	1,940,359	
20									
21		TOTAL POLK POWER STATION		1,436,255,988	15,478,550	(3,095,710)	1,448,638,828	1,439,677,897	
22									
23									
24									
25									
26		BAYSIDE POWER STATION							
27		BAYSIDE COMMON							
28	34130	Structures and Improvements	3.4	104,387,049	3,426,306	(685,261)	107,128,094	106,366,830	
29	34230	Fuel Holders, Producers and Accessories	3.0	33,789,369	15,895,506	(3,179,101)	46,505,774	41,975,678	
30	34330	Prime Movers	5.5	48,099,792	15,895,506	(3,179,101)	60,816,197	56,296,102	
31	34530	Accessory Electric Equipment	3.3	29,466,323	-	-	29,466,323	29,466,323	
32	34630	Misc. Power Plant Equipment	4.0	11,303,633	-	-	11,303,633	11,303,633	
33		TOTAL BAYSIDE COMMON		227,046,165	35,217,319	(7,043,464)	255,220,020	245,398,566	
34									
35		BAYSIDE UNIT 1							
36	34131	Structures and Improvements	3.6	21,251,285	-	-	21,251,285	21,251,285	
37	34231	Fuel Holders, Producers and Accessories	4.0	86,467,790	4,572,687	(914,537)	92,125,940	90,986,746	
38	34331	Prime Movers	6.1	253,558,804	4,572,687	(914,537)	257,216,954	256,077,760	
39	34531	Accessory Electric Equipment	4.1	39,466,426	-	-	39,466,426	39,466,426	
40	34631	Misc. Power Plant Equipment	3.2	1,175,705	-	-	1,175,705	1,175,705	
41		TOTAL BAYSIDE UNIT 1		403,920,011	9,145,374	(1,829,075)	411,236,311	408,957,922	
42									
43									
44		Totals may be affected due to rounding.							

**TAMPA ELECTRIC COMPANY  
2023 DEPRECIATION AND  
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PLANT BALANCES BY ACCOUNT AND SUB-ACCOUNT

EXPLANATION: Provide the depreciation rate and plant balances for each account or sub-account to which a separate depreciation rate is prescribed. (Include Amortization/Recovery schedule amounts).

COMPANY: TAMPA ELECTRIC COMPANY

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Rule 25-6.0436(9), F.A.C.

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Depreciation Rate (%)	(4) Plant Balance Beg. of Year	(5) Total Plant Added	(6) Total Plant Retired	(7) Adjustments or Transfers	(8) Plant Balance End of Year	(9) 13-Month Average
1									
2		BAYSIDE UNIT 2							
3	34132	Structures and Improvements	3.5	27,131,136	-	-	-	27,131,136	
4	34232	Fuel Holders, Producers and Accessories	3.9	124,582,735	23,209,551	(4,641,910)	-	143,150,375	
5	34332	Prime Movers	6.2	306,772,601	23,209,551	(4,641,910)	-	316,637,664	
6	34532	Accessory Electric Equipment	4.1	46,171,943	40,628	(8,126)	-	45,204,446	
7	34632	Misc. Power Plant Equipment	3.3	1,455,592	-	-	-	1,455,592	
8		TOTAL BAYSIDE UNIT 2		505,114,007	46,489,729	(9,291,946)	-	542,281,791	
9								524,674,137	
10		BAYSIDE COMBUSTION TURBINE 3							
11	34133	Structures and Improvements	3.5	656,349	-	-	-	656,349	
12	34233	Fuel Holders, Producers and Accessories	3.2	3,791,617	186,157	(37,231)	-	3,940,543	
13	34333	Prime Movers	3.1	15,745,443	186,157	(37,231)	-	15,796,617	
14	34533	Accessory Electric Equipment	2.7	14,153,816	-	-	-	14,153,816	
15	34633	Misc. Power Plant Equipment	2.7	905	-	-	-	905	
16		TOTAL BAYSIDE COMBUSTION TURBINE 3	3.4	34,348,130	372,315	(74,463)	-	34,645,981	
17								34,450,477	
18		BAYSIDE COMBUSTION TURBINE 4							
19	34134	Structures and Improvements	5.1	242,334	-	-	-	242,334	
20	34234	Fuel Holders, Producers and Accessories	3.2	3,372,331	-	-	-	3,372,331	
21	34334	Prime Movers	3.2	15,893,261	-	(8,126)	-	15,883,261	
22	34534	Accessory Electric Equipment	2.6	4,168,989	-	-	-	4,168,989	
23	34634	Misc. Power Plant Equipment	3.4	905	-	-	-	905	
24		TOTAL BAYSIDE COMBUSTION TURBINE 4		23,677,829	-	-	-	23,677,829	
25									
26		BAYSIDE COMBUSTION TURBINE 5							
27	34135	Structures and Improvements	4.4	793,114	-	-	-	793,114	
28	34235	Fuel Holders, Producers and Accessories	3.3	2,063,123	182,548	(36,510)	-	2,209,162	
29	34335	Prime Movers	3.4	18,640,220	182,548	(36,510)	-	18,786,258	
30	34535	Accessory Electric Equipment	2.7	10,386,138	-	-	-	10,386,138	
31	34635	Misc. Power Plant Equipment	3.9	905	-	-	-	905	
32		TOTAL BAYSIDE COMBUSTION TURBINE 5		31,882,596	365,096	(73,019)	-	32,174,673	
33									
34		BAYSIDE COMBUSTION TURBINE 6							
35	34136	Structures and Improvements	3.1	2,656,232	-	-	-	2,656,232	
36	34236	Fuel Holders, Producers and Accessories	3.7	1,545,429	-	-	-	1,545,429	
37	34336	Prime Movers	2.7	17,524,630	-	-	-	17,524,630	
38	34536	Accessory Electric Equipment	2.8	14,326,608	-	-	-	14,326,608	
39	34636	Misc. Power Plant Equipment	2.2	11,736	-	-	-	11,736	
40		TOTAL BAYSIDE COMBUSTION TURBINE 6		36,064,635	-	-	-	36,064,635	
41									
42	34637	Bayside Tools - Amort		284,400	-	(16,074)	-	268,326	
43		TOTAL BAYSIDE POWER STATION	14.3	1,262,337,773	91,559,833	(18,328,040)	-	1,335,569,565	
44		Totals may be affected due to rounding.						1,305,853,989	



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PLANT BALANCES BY ACCOUNT AND SUB-ACCOUNT

Type of data shown:  
Forecasted Year Ending December 31, 2024

EXPLANATION: Provide the depreciation rate and plant balances for each account or sub-account to which a separate depreciation rate is prescribed. (Include Amortization/Recovery schedule amounts).

COMPANY: TAMPA ELECTRIC COMPANY

Rule 25-6.0436(9), F.A.C.

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Depreciation Rate* (%)	(4) Plant Balance Beg. of Year	(5) Total Plant Added	(6) Total Plant Retired	(7) Adjustments or Transfers	(8) Plant Balance End of Year	(9) 13-Month Average
2	34199	SOLAR SITES							
3	34199	Structures and Improvements	2.9	370,082,122	19,548,457	-	389,630,579	374,618,246	
4	34399	Prime Movers	2.9	868,980,017	149,446,776	-	1,118,426,793	893,971,297	
5	34599	Accessory Electric Equipment	2.9	267,298,628	-	-	267,298,628	267,298,628	
6	34699	Energy Battery Storage Equipment	10.0	10,486,865	20,939,181	-	31,426,045	17,071,715	
7		TOTAL SOLAR SITES		1,616,857,632	189,934,414	-	1,806,792,046	1,642,959,986	
8		DC MICRO GRID							
9	34198	Structures and Improvements	3.3	-	-	-	-	-	
10	34398	Prime Movers	3.3	929,495	-	-	929,495	929,495	
11	34598	Accessory Electric Equipment	3.3	-	-	-	-	-	
12	34698	Energy Battery Storage Equipment	10.0	9,135	-	-	9,135	9,135	
13		TOTAL DC MICRO GRID		938,629	-	-	938,629	938,629	
14		MACDILL AFB							
15	34120	Structures and Improvements	0.0	-	-	-	-	-	
16	34220	Fuel Holders, Producers and Accessories	0.0	-	-	-	-	-	
17	34320	Prime Movers	0.0	-	-	-	-	-	
18	34520	Accessory Electric Equipment	0.0	-	-	-	-	-	
19	34620	Misc. Power Plant Equipment	0.0	-	-	-	-	-	
20	34620	Energy Battery Storage Equipment	0.0	-	-	-	-	-	
21		TOTAL MACDILL AFB		-	-	-	-	-	
22		TOTAL OTHER PRODUCTION		5,176,402,945	304,409,427	(22,836,017)	5,457,976,356	5,252,808,638	
23		TOTAL PRODUCTION PLANT		6,630,879,680	325,608,195	(27,191,484)	6,929,496,401	6,716,401,505	
24		TRANSMISSION PLANT							
25	35001	LAND RIGHTS	1.3	12,162,254	-	-	12,162,254	12,162,254	
26	35100	ENERGY BATTERY STORAGE EQUIPMENT	10.0	-	-	-	-	-	
27	35200	STRUCTURES & IMPROVEMENTS	1.8	76,177,081	-	-	76,177,081	76,177,081	
28	35300	STATION EQUIPMENT	2.4	443,452,299	16,431,568	(2,464,735)	457,419,132	447,408,901	
29	35400	TOWERS & FIXTURES	2.8	5,092,061	-	-	5,092,061	5,092,061	
30	35500	POLES & FIXTURES	2.8	441,096,888	77,741,863	(7,774,186)	511,064,545	471,233,312	
31	35600	OVERHEAD CONDUCTORS & DEVICES	2.9	181,532,367	9,737,225	(2,434,306)	188,835,286	183,601,178	
32	35601	CLEARING RIGHTS-OF-WAY	1.6	2,110,610	-	-	2,110,610	2,110,610	
33	35700	UNDERGROUND CONDUIT	1.7	4,322,861	-	-	4,322,861	4,322,861	
34	35800	UNDERGROUND CONDUCTORS & DEVICES	2.7	12,346,787	-	-	12,346,787	12,346,787	
35	35900	ROADS AND TRAILS	1.6	19,516,713	607,605	(60,760)	20,063,557	19,671,807	
36		TOTAL TRANSMISSION PLANT		1,197,809,901	104,518,261	(12,733,989)	1,289,594,174	1,234,126,653	
37		TOTAL PLANT		11,828,289,621	735,126,456	(39,927,503)	12,523,488,574	12,283,656,751	

Totals may be affected due to rounding.

**TAMPA ELECTRIC COMPANY  
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PLANT BALANCES BY ACCOUNT AND SUB-ACCOUNT

EXPLANATION: Provide the depreciation rate and plant balances for each account or sub-account to which a separate depreciation rate is prescribed. (Include Amortization/Recovery schedule amounts).

Type of data shown:  
Forecasted Year Ending December 31, 2024

COMPANY: TAMPA ELECTRIC COMPANY

Rule 25-6.0436(9), F.A.C.

Line No.	(1) Sub-account Number	(2) Account/ Sub-account Title	(3) Depreciation Rate* (%)	(4) Plant Balance Beg. of Year	(5) Total Plant Added	(6) Total Plant Retired	(7) Adjustments or Transfers	(8) Plant Balance End of Year	(9) 13-Month Average
1		DISTRIBUTION PLANT							
2		LAND RIGHTS							
3	36001	STRUCTURES & IMPROVEMENTS	1.8	33,964,616	12,944,150	-	-	33,964,616	33,964,616
4	36100	STATION EQUIPMENT	2.5	311,677,818	-	(1,294,415)	-	323,327,553	317,247,222
5	36200	ENERGY BATTERY STORAGE EQUIPMENT	10.0	-	58,301,449	(11,660,290)	-	473,522,593	445,914,115
6	36300	POLES, TOWERS & FIXTURES	3.7	426,881,434	6,599,619	(2,309,867)	-	289,423,192	287,205,333
7	36400	OVERHEAD CONDUCTORS & DEVICES	2.2	285,133,440	21,034,244	(1,051,712)	-	441,478,594	431,049,139
8	36500	UNDERGROUND CONDUIT	1.7	421,496,062	36,491,757	(9,222,707)	-	742,675,887	641,806,590
9	36600	UNDERGROUND CONDUCTORS & DEVICES	2.3	535,889,274	61,484,713	(242,703)	-	84,741,880	84,024,073
10	36700	LINE TRANSFORMERS	4.5	941,623,295	1,618,019	(161,802)	-	152,791,061	151,186,550
11	36800	OVERHEAD SERVICES	1.9	83,366,574	3,236,038	-	-	18,761,082	18,761,082
12	36900	UNDERGROUND SERVICE	2.3	149,716,826	13,387,140	(10,040,355)	-	115,143,381	113,416,768
13	37000	METERS - ANALOG & AMR	7.9	18,761,082	3,217,577	-	-	6,185,401	4,447,433
14	37001	METERS - AMI	8.7	111,796,596	18,751,418	(6,562,996)	-	388,101,236	382,439,947
15	37010	EV CHARGING STATIONS	10.0	2,967,824	7,441,422	-	-	19,223,926	14,145,946
16	37010	STREET LIGHTING & SIGNAL SYSTEMS	2.8	375,912,814	-	-	-	-	-
17	37000	STREET LIGHTING - LS2	2.8	11,782,504	-	-	-	-	-
18	37302	STREET LIGHTING - LS2	2.8	-	-	-	-	-	-
19		TOTAL DISTRIBUTION PLANT		3,710,970,161	451,294,167	(79,038,603)	-	4,063,225,725	3,862,217,058
20		GENERAL PLANT							
21		STRUCTURES & IMPROVEMENTS	1.4	148,933,699	41,639,087	(2,101,633)	-	188,471,153	157,042,730
22	39000	OFFICE FURNITURE & EQUIPMENT - AMORT	14.3	8,190,648	878,993	(922,565)	-	8,137,066	7,854,030
23	39101	COMPUTER EQUIPMENT - AMORT	25.0	14,509,213	2,603,228	(483,652)	-	16,618,889	14,618,109
24	39102	DATA HANDLING EQUIPMENT - AMORT	14.3	-	-	-	-	-	-
25	39103	MAINFRAME EQUIPMENT - AMORT	20.0	55,634,347	6,760,605	(4,025,144)	-	58,369,808	55,201,504
26	39104	LIGHT TRUCKS - ENERGY DELIVERY	7.5	31,951,546	14,983,189	(2,247,478)	-	44,687,259	37,519,165
27	39202	HEAVY TRUCKS - ENERGY DELIVERY	5.2	76,555,659	-	-	-	76,555,659	76,555,659
28	39203	MEDIUM TRUCKS - ENERGY DELIVERY	6.5	5,328,561	-	-	-	5,328,561	5,328,561
29	39204	LIGHT TRUCKS - ENERGY SUPPLY	6.1	1,055,855	-	-	-	1,055,855	1,055,855
30	39212	HEAVY TRUCKS - ENERGY SUPPLY	4.8	-	-	-	-	-	-
31	39213	MEDIUM TRUCKS - ENERGY SUPPLY	4.7	-	-	-	-	-	-
32	39214	STORES EQUIPMENT - AMORT	14.3	26,820	3,720,505	(2,113,846)	-	26,820	26,820
33	39300	TOOLS, SHOP & GARAGE EQUIP - AMORT	14.3	15,023,979	-	-	-	16,630,638	16,331,265
34	39400	ECGR SOLAR CAR PORT - AMORT	20.0	4,188,533	920,000	(638,948)	-	4,188,533	4,188,533
35	39401	LABORATORY EQUIPMENT - AMORT	14.3	3,068,761	-	-	-	3,349,813	3,033,212
36	39500	POWER OPERATED EQUIPMENT - AMORT	14.3	46,909,941	2,702,408	(4,042,629)	-	45,569,719	45,463,985
37	39600	COMMUNICATION EQUIPMENT - AMORT	14.3	42,624,494	2,215,939	(443,188)	-	44,387,245	43,467,390
38	39700	COMMUNICATION EQUIPMENT - FIBER	2.9	5,531,878	242,567	(195,251)	-	5,579,193	5,489,153
39	39725	MISCELLANEOUS EQUIPMENT - AMORT	14.3	488,523,936	76,866,511	(17,224,234)	-	516,966,212	473,175,972
40	39800	TOTAL GENERAL PLANT		11,999,193,687	958,287,133	(136,188,309)	-	12,821,282,511	12,315,921,387
41		TOTAL DEPRECIABLE PLANT							
42									
43		TOTALS may be affected due to rounding.							
44									

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PLANT BALANCES BY ACCOUNT AND SUB-ACCOUNT

SCHEDULE B-07  
FLORIDA PUBLIC SERVICE COMMISSION  
COMPANY: TAMPA ELECTRIC COMPANY

EXPLANATION: Provide the depreciation rate and plant balances for each account or sub-account to which a separate depreciation rate is prescribed. (Include Amortization/Recovery schedule amounts).

Type of data shown:  
Forecasted Year Ending December 31, 2024

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Depreciation Rate* (%)	(4) Plant Balance Beg. of Year	(5) Total Plant Added	(6) Total Plant Retired	(7) Adjustments or Transfers	(8) Plant Balance End of Year	(9) 13-Month Average
1									
2		NON-DEPRECIABLE PROPERTY							
3	310's	LAND-STEAM PRODUCTION	0.0	6,923,629	-	-	-	6,923,629	
4	340's	LAND-OTHER PRODUCTION	0.0	187,774,856	6,683,641	-	-	187,774,856	
5	35000	LAND-TRANSMISSION	0.0	17,792,833	-	-	-	17,792,833	
6	36000	LAND-DISTRIBUTION	0.0	10,119,783	-	-	-	10,119,783	
7	38900	LAND-GENERAL	0.0	3,286,630	-	-	-	3,286,630	
8		TOTAL NON-DEPRECIABLE PROPERTY		225,382,835	6,683,641	-	-	232,076,476	
9								225,897,730	
10		INTANGIBLES							
11	30315	SOFTWARE - AMORT - 15YR	6.7	538,721,787	59,011,060	(20,171,172)	-	578,561,675	
12	30302	ASSET RETIREMENT COST - AMORT	0.0	-	-	-	-	-	
13	30399	INTANGIBLE SOFTWARE SOLAR 30YR	3.3	4,626,591	-	-	-	4,626,591	
14		TOTAL INTANGIBLES		543,348,378	59,011,060	(20,171,172)	-	583,188,266	
15								546,922,770	
16		ASSET RETIREMENT OBLIGATION							
17	31700	ARO COSTS-STEAM	0.5	5,602,918	-	-	-	5,602,918	
18	34700	ARO COSTS-OTHER	3.4	12,376,233	-	-	-	12,376,233	
19	37400	ARO COSTS-DISTRIBUTION	1.7	8,572,308	-	-	-	8,572,308	
20	39910	ARO COSTS-GENERAL	5.4	269,188	-	-	-	269,188	
21		TOTAL ASSET RETIREMENT OBLIGATION		26,820,647	-	-	-	26,820,647	
22								26,820,647	
23		LEASE NON-DEPRECIABLE LAND							
24	10110	RIGHT OF USE ASSET-CAPITAL LEASE	0.0	2,534,415	-	-	(330,576)	2,203,839	
25	10112	RIGHT OF USE ASSET-OPERATING LEASE	0.0	21,595,298	-	-	(84,998)	21,510,301	
26		TOTAL LEASE NON-DEPRECIABLE LAND		24,129,713	-	-	(415,572)	23,714,139	
27								23,921,926	
28		TOTAL ELECTRIC PLANT IN SERVICE		12,819,865,260	1,023,991,834	(156,359,482)	(415,572)	13,687,082,039	
29								13,139,524,460	
30		ACQUISITION ADJUSTMENTS							
31	11401	ACQUISITION ADJUSTMENT - OUC	3.0	6,182,810	-	-	-	6,182,810	
32	11402	ACQUISITION ADJUSTMENT - FPL	4.4	960,041	-	-	-	960,041	
33	11403	ACQUISITION ADJUSTMENT - UNION HALL	2.6	341,972	-	-	-	341,972	
34		TOTAL ACQUISITION ADJUSTMENTS		7,484,823	-	-	-	7,484,823	
35								7,484,823	
36	10200	ELECTRIC PLANT PURCHASED OR SOLD	0.0	-	-	-	-	-	
37	10501	PROPERTY HELD FOR FUTURE USE	0.0	64,262,400	8,500,000	-	-	72,762,400	
38								70,493,169	
39	10803	FOSSIL DISMANTLING - STEAM	0.0	-	-	-	-	-	
40		FOSSIL DISMANTLING - OTHER	0.0	-	-	-	-	-	
41		TOTAL FOSSIL DISMANTLING		-	-	-	-	-	
42								-	
43		TOTAL ELECTRIC UTILITY PLANT		12,891,612,482	1,032,491,834	(156,359,482)	(415,572)	13,767,329,261	
44		Totals may be affected due to rounding.						13,217,502,452	

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**PLANT BALANCES BY ACCOUNT AND SUB-ACCOUNT**

SCHEDULE B-07  
FLORIDA PUBLIC SERVICE COMMISSION  
COMPANY: TAMPA ELECTRIC COMPANY

EXPLANATION: Provide the depreciation rate and plant balances for each account or sub-account to which a separate depreciation rate is prescribed. (Include Amortization/Recovery schedule amounts).

Rule 25-6.0435(9), F.A.C.

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Depreciation Rate* (%)	(4) Plant Balance Beg. of Year	(5) Total Plant Added	(6) Total Plant Retired	(7) Adjustments or Transfers	(8) Plant Balance End of Year	(9) 13-Month Average
2		TOTAL STEAM PRODUCTION		1,454,476,745	21,398,767	(4,355,467)	-	1,471,520,045	1,463,592,866
3		TOTAL OTHER PRODUCTION		5,176,402,945	304,409,427	(22,896,017)	-	5,457,976,356	5,252,808,638
4		TOTAL PRODUCTION PLANT		6,630,879,690	325,808,195	(27,191,484)	-	6,929,496,401	6,716,401,505
5		TOTAL TRANSMISSION PLANT		1,197,609,901	104,518,261	(12,733,989)	-	1,289,594,174	1,224,126,853
6		TOTAL DISTRIBUTION PLANT		3,710,970,161	451,294,167	(79,038,603)	-	4,083,225,725	3,892,217,058
7		TOTAL GENERAL PLANT		459,523,936	76,686,511	(17,224,234)	-	518,986,212	473,175,972
8		TOTAL DEPRECIABLE PLANT		11,999,183,687	958,287,133	(136,188,309)	-	12,821,282,511	12,315,921,387
9		TOTAL NON-DEPRECIABLE PROPERTY		225,382,635	6,693,641	-	-	232,076,476	225,897,730
10		TOTAL INTANGIBLES		544,348,378	59,011,060	(20,171,172)	-	583,188,266	546,962,770
11		TOTAL ASSET RETIREMENT OBLIGATION		26,820,647	-	-	-	26,820,647	26,820,647
12		TOTAL LEASE NON-DEPRECIABLE LAND		24,129,713	-	-	(415,572)	23,714,139	23,921,926
13		TOTAL ELECTRIC PLANT IN SERVICE		12,819,865,260	1,023,991,834	(156,359,482)	(415,572)	13,687,082,039	13,139,524,460
14		TOTAL ACQUISITION ADJUSTMENTS		7,484,823	-	-	-	7,484,823	7,484,823
15		ELECTRIC PLANT PURCHASED OR SOLD		-	-	-	-	-	-
16		PROPERTY HELD FOR FUTURE USE		64,262,400	8,500,000	-	-	72,762,400	70,493,169
17		TOTAL FOSSIL DISMANTLING		-	-	-	-	-	-
18		TOTAL ELECTRIC UTILITY PLANT		12,891,612,482	1,032,491,834	(156,359,482)	(415,572)	13,769,329,261	13,217,592,452
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Totals may be affected due to rounding.

**TAMPA ELECTRIC COMPANY  
2023 DEPRECIATION AND  
DISMANTLEMENT STUDY  
EXHIBIT 4  
BATES STAMPED PAGES: 649 - 729  
FILED: DECEMBER 27, 2023**

SCHEDULE B-09 DEPRECIATION RESERVE BALANCES BY ACCOUNT AND SUB-ACCOUNT Page 1 of 10  
 FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: Provide the depreciation reserve balances for each account or sub-account to which an individual depreciation rate is applied. (Include Amortization/Recovery amounts).  
 COMPANY: TAMPA ELECTRIC COMPANY

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Accumulated Depreciation Beg. of Year	(4) Total Depreciation Accrued	(5) Retirements	(6) Gross COR	(7) Gross Salvage	(8) Adjustments or Transfers	(9) Accumulated Depreciation End of Year	(10) 13-Month Average
2		STEAM PRODUCTION								
3		BIG BEND POWER STATION								
4		BIG BEND COMMON								
5	31140	Structures and Improvements	63,548,146	8,089,671	(7,446)	-	-	-	71,630,371	67,586,620
6	31240	Boiler Plant Equipment	39,656,503	10,075,902	(1,447,864)	(404,380)	-	-	47,880,160	43,631,166
7	31440	Turbogenerator Units	(401,298)	866,401	(1,447,864)	(404,380)	-	-	(1,387,142)	(1,024,717)
8	31540	Accessory Electric Equipment	18,200,166	1,535,296	-	-	-	-	19,735,461	18,967,814
9	31640	Misc. Power Plant Equipment	10,988,545	873,104	-	-	-	-	11,861,648	11,395,097
10		TOTAL BIG BEND COMMON	131,962,062	21,440,373	(2,903,174)	(808,761)	-	-	148,690,500	140,555,979
11		BIG BEND UNIT 1								
12		Structures and Improvements	-	-	-	-	-	-	-	-
13	31141	Boiler Plant Equipment	-	-	-	-	-	-	-	-
14	31241	Turbogenerator Units	-	-	-	-	-	-	-	-
15	31441	Accessory Electric Equipment	-	-	-	-	-	-	-	-
16	31541	Misc. Power Plant Equipment	-	-	-	-	-	-	-	-
17	31641	Misc. Power Plant Equipment	-	-	-	-	-	-	-	-
18		TOTAL BIG BEND UNIT 1	-	-	-	-	-	-	-	-
19		BIG BEND UNIT 2								
20		Structures and Improvements	-	-	-	-	-	-	-	-
21	31142	Boiler Plant Equipment	-	-	-	-	-	-	-	-
22	31242	Turbogenerator Units	-	-	-	-	-	-	-	-
23	31442	Accessory Electric Equipment	-	-	-	-	-	-	-	-
24	31542	Misc. Power Plant Equipment	-	-	-	-	-	-	-	-
25	31642	Misc. Power Plant Equipment	-	-	-	-	-	-	-	-
26		TOTAL BIG BEND UNIT 2	-	-	-	-	-	-	-	-
27		BIG BEND UNIT 3								
28		Structures and Improvements	-	-	-	-	-	-	-	-
29	31143	Boiler Plant Equipment	-	-	-	-	-	-	-	-
30	31243	Turbogenerator Units	-	-	-	-	-	-	-	-
31	31443	Accessory Electric Equipment	-	-	-	-	-	-	-	-
32	31543	Misc. Power Plant Equipment	-	-	-	-	-	-	-	-
33	31643	Misc. Power Plant Equipment	-	-	-	-	-	-	-	-
34		TOTAL BIG BEND UNIT 3	-	-	-	-	-	-	-	-
35		BIG BEND UNIT 4								
36		Structures and Improvements	26,385,766	1,056,964	-	-	-	-	27,442,730	26,914,248
37	31144	Boiler Plant Equipment	109,023,049	10,324,454	(495,204)	(121,337)	-	-	118,730,962	113,875,792
38	31244	Turbogenerator Units	49,080,214	3,925,071	(495,204)	(121,337)	-	-	52,388,745	50,733,442
39	31444	Accessory Electric Equipment	33,279,504	1,519,156	-	-	-	-	34,798,660	34,039,082
40	31544	Misc. Power Plant Equipment	4,294,096	105,585	-	-	-	-	4,399,681	4,346,889
41	31644	Misc. Power Plant Equipment	222,062,629	16,931,230	(990,408)	(242,674)	-	-	237,760,778	229,909,453
42		TOTAL BIG BEND UNIT 4	-	-	-	-	-	-	-	-
43		TOTALS	-	-	-	-	-	-	-	-
44		Totals may be affected due to rounding.	-	-	-	-	-	-	-	-

**TAMPA ELECTRIC COMPANY  
2023 DEPRECIATION AND  
DISMANTLEMENT STUDY  
EXHIBIT 4  
BATES STAMPED PAGES: 649 - 729  
FILED: DECEMBER 27, 2023**

SCHEDULE B-09  
FLORIDA PUBLIC SERVICE COMMISSION  
COMPANY: TAMPA ELECTRIC COMPANY

**DEPRECIATION RESERVE BALANCES BY ACCOUNT AND SUB-ACCOUNT**

EXPLANATION: Provide the depreciation reserve balances for each account or sub-account to which an individual depreciation rate is applied. (Include Amortization/Recovery amounts).

Page 2 of 10

Type of data shown:  
Forecasted Year Ending December 31, 2024

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Accumulated Depreciation Beg. of Year	(4) Total Depreciation Accrued	(5) Retirements	(6) Gross COR	(7) Gross Salvage	(8) Adjustments or Transfers	(9) Accumulated Depreciation End of Year	(10) 13-Month Average
2		BIG BEND UNIT 3 & 4 FGD								
3	31145	Structures and Improvements	18,731,798	672,081	-	-	-	-	19,403,879	19,067,838
4	31245	Boiler Plant Equipment	76,027,534	6,115,186	(193,086)	(99,700)	-	-	81,849,934	78,951,293
5	31545	Accessory Electric Equipment	17,079,188	654,184	(193,086)	(99,700)	-	-	17,440,586	17,272,844
6	31645	Misc. Power Plant Equipment	1,268,714	10,169	-	-	-	-	1,278,883	1,273,799
7		TOTAL BIG BEND UNIT 3 & 4 FGD	113,107,234	7,451,620	(386,172)	(199,400)	-	-	119,973,283	116,565,774
8		BIG BEND UNIT 1 & 2 FGD								
9		Structures and Improvements	-	-	-	-	-	-	-	-
10	31146	Boiler Plant Equipment	-	-	-	-	-	-	-	-
11	31246	Accessory Electric Equipment	-	-	-	-	-	-	-	-
12	31546	Misc. Power Plant Equipment	-	-	-	-	-	-	-	-
13	31646	TOTAL BIG BEND UNIT 1 & 2 FGD	-	-	-	-	-	-	-	-
14		BIG BEND UNIT 1 SCR								
15		Structures and Improvements	-	-	-	-	-	-	-	-
16	31151	Boiler Plant Equipment	-	-	-	-	-	-	-	-
17	31251	Accessory Electric Equipment	-	-	-	-	-	-	-	-
18	31551	Misc. Power Plant Eq-BPC	-	-	-	-	-	-	-	-
19	31651	TOTAL BIG BEND UNIT 1 SCR	-	-	-	-	-	-	-	-
20		BIG BEND UNIT 2 SCR								
21		Structures and Improvements	-	-	-	-	-	-	-	-
22	31152	Boiler Plant Equipment	-	-	-	-	-	-	-	-
23	31252	Accessory Electric Equipment	-	-	-	-	-	-	-	-
24	31552	Misc. Power Plant Equipment	-	-	-	-	-	-	-	-
25	31652	TOTAL BIG BEND UNIT 2 SCR	-	-	-	-	-	-	-	-
26		BIG BEND UNIT 3 SCR								
27		Structures and Improvements	-	-	-	-	-	-	-	-
28	31153	Boiler Plant Equipment	-	-	-	-	-	-	-	-
29	31253	Accessory Electric Equipment	-	-	-	-	-	-	-	-
30	31553	Misc. Power Plant Equipment	-	-	-	-	-	-	-	-
31	31653	TOTAL BIG BEND UNIT 3 SCR	-	-	-	-	-	-	-	-
32		BIG BEND UNIT 4 SCR								
33		Structures and Improvements	-	-	-	-	-	-	-	-
34	31154	Boiler Plant Equipment	6,864,932	475,872	-	-	-	-	7,340,804	7,102,868
35	31254	Accessory Electric Equipment	16,389,505	1,439,177	-	-	-	-	17,827,681	17,118,093
36	31554	Misc. Power Plant Equipment	9,212,875	477,559	-	-	-	-	9,690,434	9,451,654
37	31654	TOTAL BIG BEND UNIT 4 SCR	361,018	16,510	-	-	-	-	377,528	369,273
38		TOTAL BIG BEND UNIT 3 SCR	32,837,329	2,409,118	-	-	-	-	35,246,447	34,041,888
39		TOTAL BIG BEND UNIT 4 SCR								
40		Structures and Improvements	-	-	-	-	-	-	-	-
41	31154	Boiler Plant Equipment	6,864,932	475,872	-	-	-	-	7,340,804	7,102,868
42	31254	Accessory Electric Equipment	16,389,505	1,439,177	-	-	-	-	17,827,681	17,118,093
43	31554	Misc. Power Plant Equipment	9,212,875	477,559	-	-	-	-	9,690,434	9,451,654
44	31654	TOTAL BIG BEND UNIT 4 SCR	361,018	16,510	-	-	-	-	377,528	369,273
45		TOTAL BIG BEND UNIT 3 SCR	32,837,329	2,409,118	-	-	-	-	35,246,447	34,041,888
46		TOTAL BIG BEND UNIT 4 SCR								
47		Structures and Improvements	-	-	-	-	-	-	-	-
48	31154	Boiler Plant Equipment	6,864,932	475,872	-	-	-	-	7,340,804	7,102,868
49	31254	Accessory Electric Equipment	16,389,505	1,439,177	-	-	-	-	17,827,681	17,118,093
50	31554	Misc. Power Plant Equipment	9,212,875	477,559	-	-	-	-	9,690,434	9,451,654
51	31654	TOTAL BIG BEND UNIT 4 SCR	361,018	16,510	-	-	-	-	377,528	369,273
52		TOTAL BIG BEND UNIT 3 SCR	32,837,329	2,409,118	-	-	-	-	35,246,447	34,041,888
53		TOTAL BIG BEND UNIT 4 SCR								
54		Structures and Improvements	-	-	-	-	-	-	-	-
55	31154	Boiler Plant Equipment	6,864,932	475,872	-	-	-	-	7,340,804	7,102,868
56	31254	Accessory Electric Equipment	16,389,505	1,439,177	-	-	-	-	17,827,681	17,118,093
57	31554	Misc. Power Plant Equipment	9,212,875	477,559	-	-	-	-	9,690,434	9,451,654
58	31654	TOTAL BIG BEND UNIT 4 SCR	361,018	16,510	-	-	-	-	377,528	369,273
59		TOTAL BIG BEND UNIT 3 SCR	32,837,329	2,409,118	-	-	-	-	35,246,447	34,041,888
60		TOTAL BIG BEND UNIT 4 SCR								
61		Structures and Improvements	-	-	-	-	-	-	-	-
62	31154	Boiler Plant Equipment	6,864,932	475,872	-	-	-	-	7,340,804	7,102,868
63	31254	Accessory Electric Equipment	16,389,505	1,439,177	-	-	-	-	17,827,681	17,118,093
64	31554	Misc. Power Plant Equipment	9,212,875	477,559	-	-	-	-	9,690,434	9,451,654
65	31654	TOTAL BIG BEND UNIT 4 SCR	361,018	16,510	-	-	-	-	377,528	369,273
66		TOTAL BIG BEND UNIT 3 SCR	32,837,329	2,409,118	-	-	-	-	35,246,447	34,041,888
67		TOTAL BIG BEND UNIT 4 SCR								
68		Structures and Improvements	-	-	-	-	-	-	-	-
69	31154	Boiler Plant Equipment	6,864,932	475,872	-	-	-	-	7,340,804	7,102,868
70	31254	Accessory Electric Equipment	16,389,505	1,439,177	-	-	-	-	17,827,681	17,118,093
71	31554	Misc. Power Plant Equipment	9,212,875	477,559	-	-	-	-	9,690,434	9,451,654
72	31654	TOTAL BIG BEND UNIT 4 SCR	361,018	16,510	-	-	-	-	377,528	369,273
73		TOTAL BIG BEND UNIT 3 SCR	32,837,329	2,409,118	-	-	-	-	35,246,447	34,041,888
74		TOTAL BIG BEND UNIT 4 SCR								
75		Structures and Improvements	-	-	-	-	-	-	-	-
76	31154	Boiler Plant Equipment	6,864,932	475,872	-	-	-	-	7,340,804	7,102,868
77	31254	Accessory Electric Equipment	16,389,505	1,439,177	-	-	-	-	17,827,681	17,118,093
78	31554	Misc. Power Plant Equipment	9,212,875	477,559	-	-	-	-	9,690,434	9,451,654
79	31654	TOTAL BIG BEND UNIT 4 SCR	361,018	16,510	-	-	-	-	377,528	369,273
80		TOTAL BIG BEND UNIT 3 SCR	32,837,329	2,409,118	-	-	-	-	35,246,447	34,041,888
81		TOTAL BIG BEND UNIT 4 SCR								
82		Structures and Improvements	-	-	-	-	-	-	-	-
83	31154	Boiler Plant Equipment	6,864,932	475,872	-	-	-	-	7,340,804	7,102,868
84	31254	Accessory Electric Equipment	16,389,505	1,439,177	-	-	-	-	17,827,681	17,118,093
85	31554	Misc. Power Plant Equipment	9,212,875	477,559	-	-	-	-	9,690,434	9,451,654
86	31654	TOTAL BIG BEND UNIT 4 SCR	361,018	16,510	-	-	-	-	377,528	369,273
87		TOTAL BIG BEND UNIT 3 SCR	32,837,329	2,409,118	-	-	-	-	35,246,447	34,041,888
88		TOTAL BIG BEND UNIT 4 SCR								
89		Structures and Improvements	-	-	-	-	-	-	-	-
90	31154	Boiler Plant Equipment	6,864,932	475,872	-	-	-	-	7,340,804	7,102,868
91	31254	Accessory Electric Equipment	16,389,505	1,439,177	-	-	-	-	17,827,681	17,118,093
92	31554	Misc. Power Plant Equipment	9,212,875	477,559	-	-	-	-	9,690,434	9,451,654
93	31654	TOTAL BIG BEND UNIT 4 SCR	361,018	16,510	-	-	-	-	377,528	369,273
94		TOTAL BIG BEND UNIT 3 SCR	32,837,329	2,409,118	-	-	-	-	35,246,447	34,041,888
95		TOTAL BIG BEND UNIT 4 SCR								
96		Structures and Improvements	-	-	-	-	-	-	-	-
97	31154	Boiler Plant Equipment	6,864,932	475,872	-	-	-	-	7,340,804	7,102,868
98	31254	Accessory Electric Equipment	16,389,505	1,439,177	-	-	-	-	17,827,681	17,118,093
99	31554	Misc. Power Plant Equipment	9,212,875	477,559	-	-	-	-	9,690,434	9,451,654
100	31654	TOTAL BIG BEND UNIT 4 SCR	361,018	16,510	-	-	-	-	377,528	369,273
101		TOTAL BIG BEND UNIT 3 SCR	32,837,329	2,409,118	-	-	-	-	35,246,447	34,041,888
102		TOTAL BIG BEND UNIT 4 SCR								
103		Structures and Improvements	-	-	-	-	-	-	-	-
104	31154	Boiler Plant Equipment	6,864,932	475,872	-	-	-	-	7,340,804	7,102,868
105	31254	Accessory Electric Equipment	16,389,505	1,439,177	-	-	-	-	17,827,681	17,118,093
106	31554	Misc. Power Plant Equipment	9,212,875	477,559	-	-	-	-	9,690,434	9,451,654
107	31654	TOTAL BIG BEND UNIT 4 SCR	361,018	16,510	-	-	-	-	377,528	369,273
108		TOTAL BIG BEND UNIT 3 SCR	32,837,329	2,409,118	-	-	-	-	35,246,447	34,041,888
109		TOTAL BIG BEND UNIT 4 SCR								
110		Structures and Improvements	-	-	-	-	-	-	-	-
111	31154	Boiler Plant Equipment	6,864,932	475,872	-	-	-	-	7,340,804	7,102,868
112	31254	Accessory Electric Equipment	16,389,505	1,439,177	-	-	-	-	17,827,681	17,118,093
113	31554	Misc. Power Plant Equipment	9,212,875	477,559	-	-	-	-	9,690,434	9,451,654
114	31654	TOTAL BIG BEND UNIT 4 SCR	361,018	16,510	-	-	-	-	377,528	369,273
115		TOTAL BIG BEND UNIT 3 SCR	32,837,329	2,409,118	-	-	-	-	35,246,447	34,041,888
116		TOTAL BIG BEND UNIT 4 SCR								

**TAMPA ELECTRIC COMPANY  
2023 DEPRECIATION AND  
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BATES STAMPED PAGES: 649 - 729  
FILED: DECEMBER 27, 2023**

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Type of data shown:  
Forecasted Year Ending December 31, 2024

DEPRECIATION RESERVE BALANCES BY ACCOUNT AND SUB-ACCOUNT  
EXPLANATION: Provide the depreciation reserve balances for each account or sub-account to which an individual depreciation rate is applied. (Include Amortization/Recovery amounts).

COMPANY: TAMPA ELECTRIC COMPANY

Rule 25-6.0436(9), F.A.C.

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Accumulated Depreciation Beg. of Year	(4) Total Depreciation Accrued	(5) Retirements	(6) Gross COR	(7) Gross Salvage	(8) Adjustments or Transfers	(9) Accumulated Depreciation End of Year	(10) 13-Month Average
1										
2	31247	Big Bend Fuel Clause	10,187,110	-	-	-	-	-	10,187,110	10,187,110
3	31647	Big Bend Tools - Amort	279,528	46,186	(75,714)	-	-	-	250,001	238,663
4		TOTAL BIG BEND POWER STATION	510,435,892	48,278,527	(4,355,467)	(1,250,935)	-	-	553,108,118	531,498,867
5		TOTAL STEAM PRODUCTION	510,435,892	48,278,527	(4,355,467)	(1,250,935)	-	-	553,108,118	531,498,867
6		OTHER PRODUCTION								
7		BIG BEND POWER STATION								
8		BIG BEND COMBUSTION TURBINE 4								
9		Structures and Improvements	929,605	119,199	-	-	-	-	1,048,804	989,205
10	34144	Fuel Holders, Producers and Accessories	864,720	105,866	(706,133)	-	-	-	264,253	527,457
11	34244	Prime Movers	10,802,812	682,959	(706,133)	-	-	-	10,779,639	10,752,570
12	34344	Accessory Electric Equipment	7,148,315	427,182	-	-	-	-	7,575,498	7,361,906
13	34544	Misc. Power Plant Equipment	238,177	14,809	-	-	-	-	252,987	245,582
14	34644	TOTAL BIG BEND COMBUSTION TURBINE 4	19,983,630	1,349,816	(1,412,266)	-	-	-	19,921,180	19,876,720
15		BIG BEND COMBUSTION TURBINE 5								
16		Structures and Improvements	1,655	9,929	-	(17,500)	-	-	(5,915)	(2,208)
17	34145	Fuel Holders, Producers and Accessories	9,215,506	5,118,931	-	(17,500)	-	-	14,316,937	11,766,144
18	34245	Prime Movers	-	-	-	-	-	-	-	-
19	34345	Accessory Electric Equipment	-	-	-	-	-	-	-	-
20	34545	Misc. Power Plant Equipment	-	-	-	-	-	-	-	-
21	34645	TOTAL BIG BEND COMBUSTION TURBINE 5	9,217,162	5,128,860	-	(35,000)	-	-	14,311,022	11,763,936
22		BIG BEND COMBUSTION TURBINE 6								
23		Structures and Improvements	-	-	-	-	-	-	-	-
24	34146	Fuel Holders, Producers and Accessories	1,625	9,939	-	(17,500)	-	-	(5,936)	(2,436)
25	34246	Prime Movers	9,165,044	5,082,110	-	(17,500)	-	-	14,229,653	11,697,068
26	34346	Accessory Electric Equipment	86	8,947	-	-	-	-	86	86
27	34546	Misc. Power Plant Equipment	-	-	-	-	-	-	-	-
28	34646	TOTAL BIG BEND COMBUSTION TURBINE 6	9,166,755	5,092,049	-	(35,000)	-	-	14,223,804	11,694,719
29		BIG BEND NEW STEAM TURBINE 1								
30		Structures and Improvements	1,470,384	66,426	-	-	-	-	1,536,810	1,503,597
31	34143	Fuel Holders, Producers and Accessories	1,500,706	98,334	-	-	-	-	1,599,040	1,549,873
32	34243	Prime Movers	6,289,358	13,311,037	-	-	-	-	19,610,395	12,954,877
33	34343	Accessory Electric Equipment	79,997	15,962	-	-	-	-	95,958	87,927
34	34543	Misc. Power Plant Equipment	236,147	8,947	-	-	-	-	245,094	240,621
35	34643	TOTAL BIG BEND NEW STEAM TURBINE 1	9,586,592	13,500,606	-	-	-	-	23,087,198	16,336,895
36		TOTAL BIG BEND POWER STATION	47,954,139	25,071,331	(1,412,266)	(70,000)	-	-	71,543,203	59,672,270
37		TOTALS may be affected due to rounding.								

**TAMPA ELECTRIC COMPANY  
2023 DEPRECIATION AND  
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EXHIBIT 4  
BATES STAMPED PAGES: 649 - 729  
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SCHEDULE B-09  
FLORIDA PUBLIC SERVICE COMMISSION  
COMPANY: TAMPA ELECTRIC COMPANY

DEPRECIATION RESERVE BALANCES BY ACCOUNT AND SUB-ACCOUNT  
EXPLANATION: Provide the depreciation reserve balances for each account or sub-account to which an individual depreciation rate is applied. (Include Amortization/Recovery amounts).

Page 4 of 10  
Type of data shown:  
Forecasted Year Ending December 31, 2024

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Accumulated Depreciation Beg. of Year	(4) Total Depreciation Accrued	(5) Retirements	(6) Gross COR	(7) Gross Salvage	(8) Adjustments or Transfers	(9) Accumulated Depreciation End of Year	(10) 13-Month Average
2		POLK POWER STATION								
3		POLK COMMON								
4	34180	Structures and Improvements	61,392,920	5,980,433	-	-	-	-	67,373,353	64,383,136
5	34280	Fuel Holders, Producers and Accessories	3,451,756	354,838	(305,048)	(156,364)	-	-	3,345,182	3,435,504
6	34380	Prime Movers	2,032,175	469,381	(305,048)	(156,364)	-	-	2,040,143	2,072,785
7	34580	Accessory Electric Equipment	3,998,977	522,684	-	-	-	-	4,521,661	4,260,319
8	34680	Misc. Power Plant Equipment	(2,175)	70,532	-	-	-	-	68,358	33,892
9		TOTAL POLK POWER COMMON	70,873,653	7,387,988	(610,097)	(312,729)	-	-	77,348,695	74,184,835
10										
11		POLK UNIT 1								
12	34181	Structures and Improvements	26,610,959	1,962,773	-	-	-	-	28,573,732	27,592,346
13	34281	Fuel Holders, Producers and Accessories	143,144,134	10,166,255	(548,334)	(118,064)	-	-	152,643,991	148,070,710
14	34381	Prime Movers	85,658,454	7,485,393	(548,334)	(118,064)	-	-	92,477,448	89,184,205
15	34581	Accessory Electric Equipment	43,712,219	1,998,112	-	-	-	-	45,710,331	44,711,275
16	34681	Misc. Power Plant Equipment	2,853,682	265,305	-	-	-	-	3,118,987	2,986,334
17		TOTAL POLK UNIT 1	301,979,448	21,877,838	(1,096,668)	(236,128)	-	-	322,524,489	312,484,870
18										
19		POLK UNIT 2								
20	34182	Structures and Improvements	1,270,961	60,896	-	-	-	-	1,331,857	1,301,409
21	34282	Fuel Holders, Producers and Accessories	689,850	100,031	(20,458)	(78,500)	-	-	690,923	688,967
22	34382	Prime Movers	9,113,575	1,765,125	(20,458)	(78,500)	-	-	10,779,742	9,945,201
23	34582	Accessory Electric Equipment	10,573,435	653,065	-	-	-	-	11,226,500	10,899,968
24	34682	Misc. Power Plant Equipment	136,953	2,945	-	-	-	-	139,897	138,425
25		TOTAL POLK UNIT 2	21,784,774	2,582,062	(40,917)	(157,000)	-	-	24,168,919	22,973,970
26										
27		POLK UNIT 3								
28	34183	Structures and Improvements	5,722,535	278,426	-	-	-	-	6,000,960	5,861,748
29	34283	Fuel Holders, Producers and Accessories	611,742	47,976	(14,624)	-	-	-	645,094	624,548
30	34383	Prime Movers	22,065,671	1,381,947	(14,624)	-	-	-	23,432,894	22,745,392
31	34583	Accessory Electric Equipment	5,598,382	346,778	-	-	-	-	5,945,160	5,771,771
32	34683	Misc. Power Plant Equipment	274,173	9,524	-	-	-	-	283,697	278,935
33		TOTAL POLK UNIT 3	34,272,502	2,064,552	(29,248)	-	-	-	36,307,805	35,282,394
34										
35		POLK UNIT 4								
36	34184	Structures and Improvements	2,255,838	157,109	-	-	-	-	2,412,947	2,334,393
37	34284	Fuel Holders, Producers and Accessories	317,056	65,941	(12,002)	(242,941)	-	-	128,054	219,697
38	34384	Prime Movers	7,220,195	1,334,842	(12,002)	(242,941)	-	-	8,300,095	7,757,200
39	34584	Accessory Electric Equipment	3,298,246	139,669	-	-	-	-	3,437,915	3,368,081
40	34684	Misc. Power Plant Equipment	-	-	-	-	-	-	-	-
41		TOTAL POLK UNIT 4	13,091,335	1,697,560	(24,003)	(485,882)	-	-	14,279,010	13,679,370
42										
43										
44		Totals may be affected due to rounding.								



**TAMPA ELECTRIC COMPANY  
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SCHEDULE E-09  
FLORIDA PUBLIC SERVICE COMMISSION  
COMPANY: TAMPA ELECTRIC COMPANY

EXPLANATION: Provide the depreciation reserve balances for each account or sub-account to which an individual depreciation rate is applied. (Include Amortization/Recovery amounts).

Type of data shown:  
Forecasted Year Ending December 31, 2024

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Accumulated Depreciation Beg. of Year	(4) Total Depreciation Accrued	(5) Retirements	(6) Gross COR	(7) Gross Salvage	(8) Adjustments or Transfers	(9) Accumulated Depreciation End of Year	(10) 13-Month Average
2	34185	POLK UNIT 5 Structures and Improvements	2,268,570	155,217	-	-	-	-	2,423,788	2,346,179
3	34285	Fuel Holders, Producers and Accessories	814,184	101,417	(16,680)	(242,941)	-	-	655,981	730,857
4	34385	Prime Movers	5,737,547	1,280,227	(16,680)	(242,941)	-	-	6,738,153	6,233,544
5	34585	Accessory Electric Equipment	3,284,992	142,262	-	-	-	-	3,427,254	3,356,123
6	34685	Misc. Power Plant Equipment	-	-	-	-	-	-	-	-
7		TOTAL POLK UNIT 5	12,105,293	1,659,124	(33,359)	(485,882)	-	-	13,245,176	12,666,703
8										
9										
10										
11	34186	POLK CCST (2-5) Structures and Improvements	3,918,843	347,738	-	-	-	-	4,266,582	4,092,713
12	34286	Fuel Holders, Producers and Accessories	40,876,789	6,439,765	(630,708)	(1,029,444)	-	-	45,656,402	43,471,209
13	34386	Prime Movers	43,025,939	6,967,780	(630,708)	(1,029,444)	-	-	48,333,567	45,884,290
14	34586	Accessory Electric Equipment	4,015,181	550,158	-	-	-	-	4,565,339	4,290,260
15	34686	Misc. Power Plant Equipment	26,637	4,249	-	-	-	-	30,886	28,762
16		TOTAL POLK CCST (2-5)	91,863,390	14,309,691	(1,261,416)	(2,058,888)	-	-	102,852,776	97,767,233
17										
18	34287	Polk 1 Fuel Clause	-	-	-	-	-	-	-	-
19	34687	Polk Tools - Amort	733,385	277,471	-	-	-	-	1,010,857	872,121
20		TOTAL POLK POWER STATION	546,703,780	51,866,166	(3,095,710)	(3,736,509)	-	-	591,737,727	569,911,496
21										
22										
23										
24										
25										
26		BAYSIDE POWER STATION								
27	34130	BAYSIDE COMMON Structures and Improvements	25,298,034	3,614,315	(685,261)	(418,616)	-	-	27,808,472	26,277,051
28	34230	Fuel Holders, Producers and Accessories	5,818,613	1,247,945	(3,179,101)	(187,523)	-	-	3,699,933	4,243,119
29	34330	Prime Movers	14,453,741	3,074,973	(3,179,101)	(187,523)	-	-	14,162,089	13,765,425
30	34530	Accessory Electric Equipment	13,177,860	972,389	-	-	-	-	14,150,248	13,664,054
31	34630	Misc. Power Plant Equipment	4,956,802	452,145	-	-	-	-	5,408,948	5,192,875
32		TOTAL BAYSIDE COMMON	63,705,049	9,361,767	(7,043,464)	(793,662)	-	-	65,229,690	63,132,524
33										
34										
35	34131	BAYSIDE UNIT 1 Structures and Improvements	8,845,209	765,046	-	-	-	-	9,610,255	9,227,732
36	34231	Fuel Holders, Producers and Accessories	35,988,403	3,635,673	(914,537)	(168,031)	-	-	38,541,508	37,042,549
37	34331	Prime Movers	93,571,475	15,614,952	(914,537)	(168,031)	-	-	108,103,859	100,609,565
38	34531	Accessory Electric Equipment	21,871,719	1,618,123	-	-	-	-	23,489,843	22,680,781
39	34631	Misc. Power Plant Equipment	635,909	37,623	-	-	-	-	673,431	654,620
40		TOTAL BAYSIDE UNIT 1	160,912,615	21,671,417	(1,829,075)	(336,062)	-	-	180,418,895	170,215,247
41										
42										
43										
44		Totals may be affected due to rounding.								

**TAMPA ELECTRIC COMPANY  
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SCHEDULE B-09  
FLORIDA PUBLIC SERVICE COMMISSION  
COMPANY: TAMPA ELECTRIC COMPANY

EXPLANATION: Provide the depreciation reserve balances for each account or sub-account to which an individual depreciation rate is applied. (Include Amortization/Recovery amounts).

Type of data shown:  
Forecasted Year Ending December 31, 2024

Rule 25-6.0436(9), F.A.C.

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Accumulated Depreciation Beg. of Year	(4) Total Depreciation Accrued	(5) Retirements	(6) Gross COR	(7) Gross Salvage	(8) Adjustments or Transfers	(9) Accumulated Depreciation End of Year	(10) 13-Month Average
2		BAYSIDE UNIT 2								
3	34132	Structures and Improvements	13,603,075	949,590	-	-	-	-	14,552,665	14,077,870
4	34232	Fuel Holders, Producers and Accessories	43,423,160	5,215,181	(4,641,910)	(1,800,297)	-	-	42,196,134	42,376,890
5	34332	Prime Movers	116,050,988	19,586,572	(4,641,910)	(1,800,297)	-	-	129,195,233	122,149,244
6	34532	Accessory Electric Equipment	23,774,980	1,853,271	(8,126)	-	-	-	25,620,125	24,694,068
7	34632	Misc. Power Plant Equipment	805,754	48,035	-	-	-	-	853,789	829,771
8		TOTAL BAYSIDE UNIT 2	197,657,837	27,652,648	(9,291,946)	(3,600,593)	-	-	212,417,946	204,127,843
9										
10		BAYSIDE COMBUSTION TURBINE 3								
11	34133	Structures and Improvements	52,199	22,972	-	-	-	-	75,171	63,685
12	34233	Fuel Holders, Producers and Accessories	1,194,450	122,709	(37,231)	-	-	-	1,279,927	1,242,599
13	34333	Prime Movers	8,897,132	489,443	(37,231)	-	-	-	9,349,343	9,128,661
14	34533	Accessory Electric Equipment	6,114,801	382,153	-	-	-	-	6,496,955	6,305,878
15	34633	Misc. Power Plant Equipment	456	31	-	-	-	-	487	472
16		TOTAL BAYSIDE COMBUSTION TURBINE 3	16,259,039	1,017,307	(74,463)	-	-	-	17,201,883	16,741,294
17										
18		BAYSIDE COMBUSTION TURBINE 4								
19	34134	Structures and Improvements	(85,498)	12,359	-	-	-	-	(73,139)	(79,319)
20	34234	Fuel Holders, Producers and Accessories	1,310,420	107,915	-	-	-	-	1,418,335	1,364,378
21	34334	Prime Movers	9,103,012	508,584	-	-	-	-	9,611,596	9,357,304
22	34534	Accessory Electric Equipment	1,942,597	116,732	-	-	-	-	2,059,329	2,000,963
23	34634	Misc. Power Plant Equipment	456	31	-	-	-	-	487	472
24		TOTAL BAYSIDE COMBUSTION TURBINE 4	12,270,987	745,621	-	-	-	-	13,016,608	12,643,797
25										
26		BAYSIDE COMBUSTION TURBINE 5								
27	34135	Structures and Improvements	(62,573)	34,897	-	-	-	-	(27,676)	(45,125)
28	34235	Fuel Holders, Producers and Accessories	813,596	72,501	(36,510)	-	-	-	849,587	815,976
29	34335	Prime Movers	11,341,736	638,319	(36,510)	-	-	-	11,943,545	11,627,019
30	34535	Accessory Electric Equipment	4,905,258	280,426	-	-	-	-	5,185,683	5,045,471
31	34635	Misc. Power Plant Equipment	-	-	-	-	-	-	-	-
32		TOTAL BAYSIDE COMBUSTION TURBINE 5	16,988,016	1,026,142	(73,019)	-	-	-	17,951,140	17,443,340
33										
34		BAYSIDE COMBUSTION TURBINE 6								
35	34136	Structures and Improvements	612,745	82,343	-	-	-	-	695,088	683,916
36	34236	Fuel Holders, Producers and Accessories	583,042	57,181	-	-	-	-	640,223	611,632
37	34336	Prime Movers	11,034,761	473,165	-	-	-	-	11,507,926	11,271,343
38	34536	Accessory Electric Equipment	6,777,234	401,145	-	-	-	-	7,178,379	6,977,807
39	34636	Misc. Power Plant Equipment	5,631	256	-	-	-	-	5,887	5,761
40		TOTAL BAYSIDE COMBUSTION TURBINE 6	19,013,413	1,014,092	-	-	-	-	20,027,505	19,520,459
41										
42	34637	Bayside Tools - Amort	143,986	39,903	(16,074)	-	-	-	167,815	157,991
43		TOTAL BAYSIDE POWER STATION	486,960,942	62,528,998	(18,328,040)	(4,730,317)	-	-	526,431,483	503,982,295
44		Totals may be affected due to rounding.								

**TAMPA ELECTRIC COMPANY  
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SCHEDULE B-09  
FLORIDA PUBLIC SERVICE COMMISSION  
COMPANY: TAMPA ELECTRIC COMPANY

DEPRECIATION RESERVE BALANCES BY ACCOUNT AND SUB-ACCOUNT

EXPLANATION: Provide the depreciation reserve balances for each account or sub-account to which an individual depreciation rate is applied. (Include Amortization/Recovery amounts).

Type of data shown:  
Forecasted Year Ending December 31, 2024

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Accumulated Depreciation Beg. of Year	(4) Total Depreciation Accrued	(5) Retirements	(6) Gross COR	(7) Gross Salvage	(8) Adjustments or Transfers	(9) Accumulated Depreciation End of Year	(10) 13-Month Average
2	34199	SOLAR SITES								
3	34199	Structures and Improvements	40,916,867	10,827,652	-	-	-	-	51,744,519	46,294,340
4	34399	Prime Movers	69,228,630	28,210,209	-	(500,000)	-	-	96,939,040	83,126,772
5	34599	Accessory Electric Equipment	28,032,175	7,751,660	-	-	-	-	35,783,835	31,908,005
6	34899	Energy Battery Storage Equipment	2,968,247	1,587,552	-	-	-	-	4,555,799	3,565,357
7		TOTAL SOLAR SITES	141,146,119	48,377,074	-	(500,000)	-	-	189,023,193	164,914,474
8										
9		DC MICRO GRID								
10	34198	Structures and Improvements	-	-	-	-	-	-	-	-
11	34398	Prime Movers	25,351	30,673	-	-	-	-	56,025	40,688
12	34598	Accessory Electric Equipment	-	-	-	-	-	-	-	-
13	34898	Energy Battery Storage Equipment	860	913	-	-	-	-	1,773	1,316
14		TOTAL DC MICRO GRID	26,211	31,586	-	-	-	-	57,798	42,004
15										
16		MACDILL AFB								
17	34120	Structures and Improvements	-	-	-	-	-	-	-	-
18	34220	Fuel Holders, Producers and Accessories	-	-	-	-	-	-	-	-
19	34320	Prime Movers	-	-	-	-	-	-	-	-
20	34520	Accessory Electric Equipment	-	-	-	-	-	-	-	-
21	34620	Misc. Power Plant Equipment	-	-	-	-	-	-	-	-
22	34820	Energy Battery Storage Equipment	-	-	-	-	-	-	-	-
23		TOTAL MACDILL AFB	-	-	-	-	-	-	-	-
24										
25		TOTAL OTHER PRODUCTION	1,222,791,191	187,875,056	(22,836,017)	(9,036,826)	-	-	1,378,793,404	1,298,522,540
26										
27		TOTAL PRODUCTION PLANT	1,733,227,083	236,153,583	(27,191,484)	(10,287,661)	-	-	1,931,901,522	1,830,021,406
28										
29		TRANSMISSION PLANT								
30	35001	LAND RIGHTS	4,930,797	188,109	-	-	-	-	5,088,906	5,009,851
31	35100	ENERGY BATTERY STORAGE EQUIPMENT	-	-	-	-	-	-	-	-
32	35200	STRUCTURES & IMPROVEMENTS	14,714,455	1,371,187	-	-	-	-	16,085,642	15,400,048
33	35300	STATION EQUIPMENT	89,000,047	10,717,793	(2,464,735)	(464,942)	-	-	96,788,163	93,342,529
34	35400	TOWERS & FIXTURES	5,138,693	142,578	-	-	-	-	5,281,270	5,209,881
35	35500	POLES & FIXTURES	129,928,402	13,101,593	(7,774,186)	(3,305,723)	-	-	131,950,086	131,228,616
36	35600	OVERHEAD CONDUCTORS & DEVICES	26,876,524	5,311,785	(2,434,306)	(275,521)	-	-	29,478,481	28,653,846
37	35601	CLEARING RIGHTS-OF-WAY	1,763,363	33,770	-	-	-	-	1,797,133	1,760,248
38	35700	UNDERGROUND CONDUIT	1,771,197	73,489	-	-	-	-	1,844,686	1,807,942
39	35800	UNDERGROUND CONDUCTORS & DEVICES	3,624,907	333,363	-	-	-	-	3,958,270	3,791,568
40	35900	ROADS AND TRAILS	3,009,240	314,227	(60,760)	(17,220)	-	-	3,245,486	3,137,449
41		TOTAL TRANSMISSION PLANT	280,757,623	31,557,894	(12,733,988)	(4,063,406)	-	-	295,518,123	289,362,099
42										
43										
44		Totals may be affected due to rounding.								

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SCHEDULE B-09 DEPRECIATION RESERVE BALANCES BY ACCOUNT AND SUB-ACCOUNT Type of data shown: Page 8 of 10  
 FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: Provide the depreciation reserve balances for each account or sub-account to which Forecasted Year Ending December 31, 2024  
 an individual depreciation rate is applied. (Include Amortization/Recovery amounts).  
 COMPANY: TAMPA ELECTRIC COMPANY

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Accumulated Depreciation Beg. of Year	(4) Total Depreciation Accrued	(5) Retirements	(6) Gross COR	(7) Gross Salvage	(8) Adjustments or Transfers	(9) Accumulated Depreciation End of Year	(10) 13-Month Average
1										
2		DISTRIBUTION PLANT								
3	36001	LAND RIGHTS	9,255,659	611,363	-	-	-	-	9,867,022	9,561,340
4	36100	STRUCTURES & IMPROVEMENTS	74,064,680	7,918,513	(1,294,415)	(1,337,929)	277,902	-	79,628,751	76,870,847
5	36200	STATION EQUIPMENT	-	-	-	-	-	-	-	-
6	36300	ENERGY BATTERY STORAGE EQUIPMENT	181,437,139	16,413,696	(11,660,290)	(6,034,107)	660,017	-	180,816,455	182,061,121
7	36400	POLES, TOWERS & FIXTURES	151,122,346	6,314,451	(2,309,867)	(668,965)	138,951	-	154,596,917	152,900,820
8	36500	OVERHEAD CONDUCTORS & DEVICES	91,482,774	7,313,060	(1,051,712)	(2,174,135)	451,590	-	96,021,578	93,778,357
9	36600	UNDERGROUND CONDUIT	67,982,573	14,588,219	(96,491,757)	(10,091,797)	312,640	-	36,279,877	51,174,094
10	36700	UNDERGROUND CONDUCTORS & DEVICES	337,855,816	43,395,083	(9,222,707)	(6,355,163)	1,320,034	-	366,993,063	352,533,760
11	36800	LINE TRANSFORMERS	65,380,728	1,595,321	(242,703)	(167,241)	34,738	-	66,600,842	65,996,347
12	36900	OVERHEAD SERVICES	71,796,823	3,474,215	(161,802)	(334,482)	69,475	-	74,844,229	73,323,169
13	37000	UNDERGROUND SERVICE	3,864,309	1,482,126	-	-	-	-	5,346,434	4,605,371
14	37000	METERS - ANALOG & AMR	8,009,355	9,854,741	(10,040,355)	(1,030,340)	345,728	-	7,139,129	7,178,280
15	37001	METERS - AMI	47,949	430,260	-	-	-	-	478,209	239,050
16	37010	EV CHARGING STATIONS	123,540,033	10,695,109	(6,562,996)	4,352	-	-	127,676,497	125,349,558
17	37300	STREET LIGHTING & SIGNAL SYSTEMS	567,218	384,238	-	-	-	-	951,456	748,795
18	37302	STREET LIGHTING - LS2	1,186,407,401	124,450,395	(79,038,603)	(28,189,807)	3,611,074	-	1,207,240,459	1,196,860,708
19		TOTAL DISTRIBUTION PLANT								
20										
21		GENERAL PLANT								
22	39000	STRUCTURES & IMPROVEMENTS	51,841,065	2,161,932	(2,101,633)	(559,562)	-	-	51,341,782	51,932,550
23	39101	OFFICE FURNITURE & EQUIPMENT - AMORT	3,765,112	1,119,754	(922,565)	(5,000)	-	-	3,957,300	3,608,226
24	39102	COMPUTER EQUIPMENT - AMORT	5,954,291	3,612,844	(493,552)	(2,000)	-	-	9,071,583	7,449,094
25	39103	DATA HANDLING EQUIPMENT - AMORT	-	-	-	-	-	-	-	-
26	39104	MAINFRAME EQUIPMENT - AMORT	18,079,335	10,987,486	(4,025,144)	-	-	-	25,041,686	22,635,246
27	39202	LIGHT TRUCKS - ENERGY DELIVERY	5,301,352	2,789,137	(2,247,478)	-	112,620	-	5,935,630	5,669,064
28	39203	HEAVY TRUCKS - ENERGY DELIVERY	23,546,946	3,980,894	-	56,425	650,000	-	28,234,266	25,843,881
29	39204	MEDIUM TRUCKS - ENERGY DELIVERY	-	-	-	-	-	-	-	-
30	39212	LIGHT TRUCKS - ENERGY SUPPLY	1,856,600	325,042	-	-	-	-	2,181,642	2,019,121
31	39213	HEAVY TRUCKS - ENERGY SUPPLY	220,680	50,681	-	-	-	-	271,361	246,021
32	39214	MEDIUM TRUCKS - ENERGY SUPPLY	-	-	-	-	-	-	-	-
33	39300	STORES EQUIPMENT - AMORT	6,582,893	3,635	-	-	-	-	3,835	1,918
34	39400	TOOLS, SHOP & GARAGE EQUIP - AMORT	2,155,527	2,331,803	(2,113,846)	(34,000)	-	-	6,766,851	7,525,916
35	39401	ECCR SOLAR CAR PORT - AMORT	1,632,913	837,707	(638,948)	-	-	-	2,993,234	2,574,380
36	39500	LABORATORY EQUIPMENT - AMORT	22,820,731	6,500,090	(4,042,629)	(2,104)	-	-	25,276,088	23,804,110
37	39600	POWER OPERATED EQUIPMENT - AMORT	26,689,114	1,286,307	(443,168)	-	-	-	27,514,234	27,113,309
38	39700	COMMUNICATION EQUIPMENT - AMORT	2,204,831	783,876	(195,251)	-	-	-	2,793,456	2,502,140
39	39825	COMMUNICATION EQUIPMENT - FIBER	172,661,390	37,153,374	(17,224,234)	(546,261)	762,620	-	192,806,889	184,274,538
40		MISCELLANEOUS EQUIPMENT - AMORT	-	-	-	-	-	-	-	-
41		TOTAL GENERAL PLANT								
42										
43		TOTAL DEPRECIABLE RESERVE	3,373,053,497	429,315,246	(136,188,309)	(43,087,135)	4,373,694	-	3,627,466,992	3,500,518,751
44		Totals may be affected due to rounding.								

**TAMPA ELECTRIC COMPANY  
2023 DEPRECIATION AND  
DISMANTLEMENT STUDY  
EXHIBIT 4  
BATES STAMPED PAGES: 649 - 729  
FILED: DECEMBER 27, 2023**

SCHEDULE B-09 DEPRECIATION RESERVE BALANCES BY ACCOUNT AND SUB-ACCOUNT Page 9 of 10  
 FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: Provide the depreciation reserve balances for each account or sub-account to which an individual depreciation rate is applied. (Include Amortization/Recovery amounts).  
 COMPANY: TAMPA ELECTRIC COMPANY Type of data shown: Forecasted Year Ending December 31, 2024

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Accumulated Depreciation Beg. of Year	(4) Total Depreciation Accrued	(5) Retirements	(6) Gross COR	(7) Gross Salvage	(8) Adjustments of Transfers	(9) Accumulated Depreciation End of Year	(10) 13-Month Average
1		NON-DEPRECIABLE PROPERTY								
2	310's	LAND-STEAM PRODUCTION	-	-	-	-	-	-	-	-
3	340's	LAND-OTHER PRODUCTION	-	-	-	-	-	-	-	-
4	35000	LAND-TRANSMISSION	-	-	-	-	-	-	-	-
5	36000	LAND-DISTRIBUTION	-	-	-	-	-	-	-	-
6	38900	LAND-GENERAL	-	-	-	-	-	-	-	-
7		TOTAL NON-DEPRECIABLE	-	-	-	-	-	-	-	-
8										
9		INTANGIBLES								
10		SOFTWARE - AMORT - 15YR	160,804,529	36,134,265	(20,171,172)	-	-	-	176,767,621	166,288,331
11	30302	ASSET RETIREMENT COST - AMORT	-	-	-	-	-	-	-	-
12	30399	INTANGIBLE SOFTWARE SOLAR 30YR	211,559	152,678	-	-	-	-	364,237	267,898
13		TOTAL INTANGIBLES	161,016,088	36,286,943	(20,171,172)	-	-	-	177,131,856	166,556,229
14										
15		ASSET RETIREMENT OBLIGATION								
16	31700	ARO COSTS-STEAM	1,304,141	28,015	-	-	-	-	1,332,156	1,318,148
17	34700	ARO COSTS-OTHER	1,556,649	420,792	-	-	-	-	1,977,640	1,767,244
18	37400	ARO COSTS-DISTRIBUTION	1,774,690	145,729	-	-	-	-	1,920,419	1,847,555
19	39910	ARO COSTS-GENERAL	129,740	14,536	-	-	-	-	144,276	137,008
20		TOTAL ASSET RETIREMENT OBLIGATION	4,765,419	609,072	-	-	-	-	5,374,491	5,069,955
21										
22		LEASE NON-DEPRECIABLE LAND								
23	10110	RIGHT OF USE ASSET-CAPITAL LEASE	-	-	-	-	-	-	-	-
24	10112	RIGHT OF USE ASSET-OPERATING LEASE	-	-	-	-	-	-	-	-
25		TOTAL LEASE NON-DEPRECIABLE LAND	-	-	-	-	-	-	-	-
26										
27		TOTAL ELECTRIC PLANT RESERVE	3,538,835,005	466,211,260	(156,359,482)	(43,087,135)	4,373,694	-	3,809,973,341	3,672,174,935
28										
29		ACQUISITION ADJUSTMENTS								
30	11401	ACQUISITION ADJUSTMENT - OUC	5,672,000	185,749	-	-	-	-	5,857,749	5,764,874
31	11402	ACQUISITION ADJUSTMENT - FPL	844,814	41,901	-	-	-	-	886,715	865,765
32	11403	ACQUISITION ADJUSTMENT - UNION HALL	129,844	9,059	-	-	-	-	138,902	134,373
33		TOTAL ACQUISITION ADJUSTMENTS	6,646,657	236,709	-	-	-	-	6,883,366	6,765,012
34										
35	10200	ELECTRIC PLANT PURCHASED OR SOLD	-	-	-	-	-	-	-	-
36	10501	PROPERTY HELD FOR FUTURE USE	-	-	-	-	-	-	-	-
37										
38		FOSSIL DISMANTLING - STEAM	69,988,151	2,134,305	-	(35,515,288)	-	39,237,798	75,854,966	71,978,560
39	10803	FOSSIL DISMANTLING - OTHER	31,901,523	5,880,438	-	-	-	-	37,781,961	34,841,742
40		TOTAL FOSSIL DISMANTLING	101,889,674	8,014,743	-	(35,515,288)	-	39,237,798	113,636,927	106,820,302
41										
42		TOTAL ELECTRIC UTILITY RESERVE	3,647,381,336	474,462,712	(156,359,482)	(78,602,423)	4,373,694	39,237,798	3,839,493,635	3,765,760,248
43										
44		Totals may be affected due to rounding.								

**TAMPA ELECTRIC COMPANY  
2023 DEPRECIATION AND  
DISMANTLEMENT STUDY  
EXHIBIT 4  
BATES STAMPED PAGES: 649 - 729  
FILED: DECEMBER 27, 2023**

SCHEDULE B-09  
FLORIDA PUBLIC SERVICE COMMISSION  
COMPANY: TAMPA ELECTRIC COMPANY

Page 10 of 10

DEPRECIATION RESERVE BALANCES BY ACCOUNT AND SUB-ACCOUNT  
EXPLANATION: Provide the depreciation reserve balances for each account or sub-account to which an individual depreciation rate is applied. (Include Amortization/Recovery amounts).  
Type of data shown:  
Forecasted Year Ending December 31, 2024

Rule 25-6.0436(9), F.A.C.

(1) Line No.	(2) Account/ Sub-account Title	(3) Accumulated Depreciation Beg. of Year	(4) Total Depreciation Accrued	(5) Retirements	(6) Gross COR	(7) Gross Salvage	(8) Adjustments or Transfers	(9) Accumulated Depreciation End of Year	(10) 13-Month Average
2	TOTAL STEAM PRODUCTION	510,435,892	48,278,527	(4,355,467)	(1,250,835)	-	-	553,108,118	531,498,867
3									
4	TOTAL OTHER PRODUCTION	1,222,791,191	187,875,056	(22,836,017)	(9,036,826)	-	-	1,378,793,404	1,298,522,540
5									
6	TOTAL PRODUCTION PLANT	1,733,227,083	236,153,583	(27,191,484)	(10,287,661)	-	-	1,931,901,522	1,830,021,406
7									
8	TOTAL TRANSMISSION PLANT	280,757,623	31,557,894	(12,733,988)	(4,063,406)	-	-	295,518,123	289,362,099
9									
10	TOTAL DISTRIBUTION PLANT	1,186,407,401	124,450,395	(79,038,603)	(28,189,807)	3,611,074	-	1,207,240,459	1,196,860,708
11									
12	TOTAL GENERAL PLANT	172,661,390	37,153,374	(17,224,234)	(546,261)	762,620	-	192,806,889	184,274,538
13									
14	TOTAL DEPRECIABLE RESERVE	3,373,053,497	429,315,246	(136,188,309)	(43,087,135)	4,373,694	-	3,627,466,992	3,500,518,751
15									
16	TOTAL NON-DEPRECIABLE PROPERTY	-	-	-	-	-	-	-	-
17									
18	TOTAL INTANGIBLES	161,016,088	36,286,843	(20,171,172)	-	-	-	177,131,858	166,586,229
19									
20	TOTAL ASSET RETIREMENT OBLIGATION	4,765,419	609,072	-	-	-	-	5,374,491	5,069,955
21									
22	TOTAL LEASE NON-DEPRECIABLE LAND	-	-	-	-	-	-	-	-
23									
24	TOTAL ELECTRIC PLANT RESERVE	3,538,835,005	466,211,260	(156,359,482)	(43,087,135)	4,373,694	-	3,809,973,341	3,672,174,935
25									
26	TOTAL ACQUISITION ADJUSTMENTS	6,646,657	236,709	-	-	-	-	6,883,366	6,765,012
27									
28	ELECTRIC PLANT PURCHASED OR SOLD	-	-	-	-	-	-	-	-
29									
30	PROPERTY HELD FOR FUTURE USE	-	-	-	-	-	-	-	-
31									
32	TOTAL FOSSIL DISMANTLING	101,899,674	8,014,743	-	(35,515,288)	-	39,237,798	113,636,927	106,820,302
33									
34	TOTAL ELECTRIC UTILITY RESERVE	3,647,381,336	474,462,712	(156,359,482)	(78,602,423)	4,373,694	99,237,798	3,900,493,635	3,765,760,248
35									
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43									
44	Totals may be affected due to rounding.								