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April 2, 2024

ELECTRONIC FILING

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

Re: Docket 20240026-EI; Petition for Rate Increase by Tampa Electric Company

Dear Mr. Teitzman:

Attached for filing on behalf of Tampa Electric Company in the above-referenced docket is the Direct Testimony of Ned Allis and Exhibit No. NA-1.

Thank you for your assistance in connection with this matter.

(Document 12 of 32)

Sincerely,

A handwritten signature in blue ink, appearing to read 'Jeff Wahlen', with a long horizontal flourish extending to the right.

J. Jeffrey Wahlen

cc: All parties

JJW/ne
Attachment

BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO. 20240026-EI
IN RE: PETITION FOR RATE INCREASE
BY TAMPA ELECTRIC COMPANY

PREPARED DIRECT TESTIMONY AND EXHIBIT
OF
NED ALLIS

ON BEHALF OF
TAMPA ELECTRIC COMPANY

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

PREPARED DIRECT TESTIMONY

OF

NED ALLIS

ON BEHALF OF TAMPA ELECTRIC COMPANY

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6
7 **Q.** Please state your name, address, occupation, and employer.

8
9 **A.** My name is Ned Allis. My business address is 207 Senate
10 Avenue, Camp Hill, PA 17011. I am Vice President of Gannett
11 Fleming Valuation and Rate Consultants, LLC ("Gannett
12 Fleming"). Gannett Fleming provides depreciation
13 consulting services to utility companies in the United
14 States and Canada.

15
16 **Q.** Please describe your duties and responsibilities in that
17 position.

18
19 **A.** As Vice President, I am responsible for conducting
20 depreciation, valuation and original cost studies,
21 determining service life and salvage estimates, conducting
22 field reviews, presenting recommended depreciation rates
23 to clients, and supporting such rates before state and
24 federal regulatory agencies.

25

1 **Q.** Have you previously testified before the Florida Public
2 Service Commission ("Commission")?

3

4 **A.** Yes. I have testified before the Commission in Docket Nos.
5 160021-EI and 20210015-EI on behalf of Florida Power & Light
6 Company, 20210016-EI on behalf of Duke Energy Florida, and
7 Docket No. 20220069-GU on behalf of Florida City Gas.

8

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

11

12 **A.** I have a Bachelor of Science degree in Mathematics from
13 Lafayette College in Easton, PA. I joined Gannett Fleming
14 in October 2006 as an analyst. My responsibilities included
15 assembling data required for depreciation studies,
16 conducting statistical analyses of service life and net
17 salvage data, calculating annual and accrued depreciation,
18 and assisting in preparing reports and testimony setting
19 forth and defending the results of the studies. I also
20 developed and maintained Gannett Fleming's proprietary
21 depreciation software. In March of 2013, I was promoted to
22 the position of Supervisor, Depreciation Studies. In March
23 of 2017, I was promoted to Project Manager, Depreciation
24 and Technical Development. In January 2019, I was promoted
25 to my current position of Vice President.

1 I am currently a past president of the Society of
2 Depreciation Professionals (the "Society"). The Society
3 has established national standards for depreciation
4 professionals. The Society administers an examination to
5 become certified in this field. I passed the certification
6 exam in September 2011 and was recertified in March 2017.
7 I am also an instructor for depreciation training sponsored
8 by the Society.

9
10 I have submitted testimony on depreciation related topics
11 to the Commission, the Federal Energy Regulatory
12 Commission ("FERC"), and before the regulatory commissions
13 of the states of California, Connecticut, District of
14 Columbia, Florida, Illinois, Kansas, Maryland,
15 Massachusetts, Maine, Missouri, Nevada, New Hampshire, New
16 Jersey, New York, Rhode Island, Tennessee, Virginia, and
17 Washington. I have also assisted other witnesses in the
18 preparation of direct and rebuttal testimony in two
19 Canadian provinces. Exhibit NA-1, Document No. 3 provides
20 a list of depreciation cases in which I have submitted
21 testimony.

22
23 **Q.** What are the purposes of your direct testimony?

24
25 **A.** I am sponsoring the results of Tampa Electric Company's

1 ("Tampa Electric" or the "company") depreciation study (the
2 "2023 Depreciation Study" or "Study"), filed on behalf of
3 the company with the Florida Public Service Commission (the
4 "Commission"), which is provided as Exhibit NA-1, Document
5 No. 2 to my testimony. The service life and net salvage
6 estimates in the Study are based in part on the analysis
7 of historical data through December 31, 2022. The
8 depreciation rates provided in Exhibit NA-1, Document Nos.
9 2 and 4 are based on the projected balances of depreciable
10 electric properties in service as of December 31, 2024,
11 the effective date of the depreciation study.

12
13 **Q.** Have you prepared an exhibit to support your direct
14 testimony?

15
16 **A.** Yes. I am sponsoring the following exhibit, NA-1,
17 containing four documents:

18 Document No. 1: List of Minimum Filing Requirement
19 Schedules Sponsored or Co-Sponsored
20 by Ned Allis

21 Document No. 2: 2023 Depreciation Study

22 Document No. 3: List of Cases in which Ned Allis
23 Submitted Testimony

24 Document No. 4: Summaries of Depreciation Accruals
25 Using Existing and Proposed

Depreciation Rates

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Q. Are you sponsoring any sections of Tampa Electric's Minimum Filing Requirement ("MFR") Schedules?

A. Yes. I sponsor or co-sponsor the MFR Schedules shown in Document No. 1 of my exhibit.

Q. Please summarize your testimony.

A. My testimony will explain the methods and procedures of the 2023 Depreciation Study and will set forth the annual depreciation rates that result from the Study. I also provide additional detail on each section of the Study in my testimony.

The overall result of the 2023 Depreciation Study is an increase in Tampa Electric's depreciation rates over the currently approved rates, which will increase the company's total depreciation expense as of December 31, 2024 by approximately \$40.7 million. As I detail later in my testimony, this increase is primarily due to changes in the plant and reserve balances since the last study. The changes in estimates result in a moderate increase overall, which increases for transmission, distribution and general

1 plant resulting from more negative net salvage estimates
2 and shorter service lives for some accounts offset in part
3 by overall longer lives for production plant accounts.
4

5 **I. 2023 DEPRECIATION STUDY**

6 **Q.** Please define the concept of depreciation.
7

8 **A.** The Uniform System of Accounts defines depreciation as:

9 *Depreciation, as applied to depreciable electric*
10 *plant, means the loss in service value not restored*
11 *by current maintenance, incurred in connection with*
12 *the consumption or prospective retirement of electric*
13 *plant in the course of service from causes which are*
14 *known to be in current operation and against which*
15 *the utility is not protected by insurance. Among the*
16 *causes to be given consideration are wear and tear,*
17 *decay, action of the elements, inadequacy,*
18 *obsolescence, changes in the art, changes in demand*
19 *and requirements of public authorities.¹*
20

21 **Q.** In preparing the 2023 Depreciation Study, did you follow
22 generally accepted practices in the field of depreciation?
23

24 **A.** Yes. The methods, procedures and techniques used in the

¹ 18 C.F.R. 101 (FERC Uniform System of Accounts), Definition 12.

1 Study are accepted practices in the field of depreciation
2 and are detailed in my testimony.

3

4 **Q.** Please describe the contents of the 2023 Depreciation
5 Study.

6

7 **A.** The Study is presented in eleven parts:

8 • Part I, Introduction, presents the scope and basis for
9 the 2023 Depreciation Study;

10 • Part II, Estimation of Survivor Curves, explains the
11 process of estimating survivor curves and the retirement
12 rate method of life analysis;

13 • Part III, Service Life Considerations, discusses factors
14 and the informed judgment involved with the estimation
15 of service life;

16 • Part IV, Net Salvage Considerations, discusses factors
17 and the informed judgment involved with the estimation
18 of net salvage;

19 • Part V, Calculation of Annual and Accrued Depreciation,
20 explains the method, procedure and technique used in the
21 calculation of annual depreciation expense and the
22 theoretical reserve;

23 • Part VI, Results of Study, sets forth the service life
24 estimates, net salvage estimates, annual depreciation
25 rates and accruals and theoretical reserves for each

1 depreciable group. This section also includes a
2 description of the detailed tabulations supporting the
3 2023 Depreciation Study;

- 4 • Part VII, Service Life Statistics, sets forth the
5 survivor curve estimates and original life tables for
6 each plant account and subaccount;
- 7 • Part VIII, Net Salvage Statistics, sets forth the net
8 salvage analysis for each plant account and subaccount;
- 9 • Part IX, Detailed Depreciation Calculations, sets forth
10 the calculation of average remaining life for each
11 property group;
- 12 • Part X, Detail of Production Plant, provides a
13 description of the company's generating units and
14 provides a discussion of the considerations that inform
15 the service life and net salvage estimates for each plant
16 account and the probable retirement dates for each
17 generating unit; and
- 18 • Part XI, Detail of Transmission, Distribution and
19 General Plant, provides a description of transmission,
20 distribution and general plant by account and provides
21 a discussion of the considerations that inform the
22 service life and net salvage estimates for each plant
23 account.

24
25 **Q.** Please identify the depreciation method that you used.

1 **A.** I used the straight line- method of depreciation, remaining
2 life technique, and the average service life (or average
3 service life - broad group) procedure. The annual
4 depreciation accruals presented in my study are based on a
5 method of depreciation accounting that seeks to distribute
6 the unrecovered cost of fixed capital assets over the
7 estimated remaining useful life of each unit, or group of
8 assets, in a systematic and rational manner.

9
10 **Q.** What are your recommended annual depreciation accrual rates
11 for the company?

12
13 **A.** My recommended annual depreciation accrual rates are the
14 remaining life depreciation rates set forth in Exhibit NA-
15 1, Document No. 2.

16
17 **Q.** How did you determine the recommended annual depreciation
18 accrual rates?

19
20 **A.** I did this in two phases. In the first phase, I estimated
21 the service life and net salvage characteristics for each
22 depreciable group - that is, each plant account or
23 subaccount identified as having similar characteristics.
24 In the second phase, I calculated the composite remaining
25 lives and annual depreciation accrual rates based on the

1 service life and net salvage estimates determined in the
2 first phase. The next two sections of my testimony will
3 explain each of these phases of the study.
4

5 **II. SERVICE LIVES AND NET SALVAGE**

6 **Q.** Please describe the first phase of the 2023 Depreciation
7 Study, in which you estimated the service life and net
8 salvage characteristics for each depreciable group.
9

10 **A.** The service life and net salvage study consisted of
11 compiling historical data from records related to Tampa
12 Electric's plant; analyzing these data to obtain historic
13 trends of survivor and net salvage characteristics;
14 obtaining supplementary information from management and
15 operating personnel concerning accounting and operating
16 practices and plans; and interpreting the above data and
17 the estimates used by other electric utilities to form
18 judgments of average service life and net salvage
19 characteristics.
20

21 **Q.** Did you physically observe Tampa Electric's plant and
22 equipment as part of the 2023 Depreciation Study?
23

24 **A.** Yes. For the 2023 Depreciation Study, Gannett Fleming held
25 meetings with operating personnel and made field visits to

1 the company's properties to observe representative
2 portions of plant. The meetings and field reviews were
3 conducted to become familiar with the company's operations
4 and obtain an understanding of the function of the plant
5 and information with respect to the reasons for past
6 retirements and the expected future causes of retirements.
7 This knowledge, as well as information from other
8 discussions with management, was incorporated in the
9 interpretation and extrapolation of the statistical
10 analyses.

11

12 **Q.** What facilities did you observe?

13

14 **A.** In connection with the preparation of the 2023 Depreciation
15 Study, Gannett Fleming visited the following facilities
16 and observed operations and maintenance practices at each
17 location:

- 18 • Big Bend Power Station
- 19 • Tampa Electric's Main Office
- 20 • Bayside Power Station
- 21 • Big Bend Solar Sites

22

23 **A. Service Lives**

24 **Q.** What is the process for the estimation of service lives in
25 the 2023 Depreciation Study?

1 **A.** The process for the estimation of service lives was based
2 on informed judgment that incorporated a number of factors,
3 including the statistical analyses of historical data,
4 general knowledge of the property studied, and information
5 obtained from field trips and management meetings. The
6 method of estimation for each depreciable group depended
7 on the type of property studied for each account. "Mass
8 property" refers to assets such as poles, wires and
9 transformers that are continually added and replaced.
10 Depreciable transmission, distribution and general plant
11 assets were studied as mass property. "Life Span property"
12 refers to assets such as power plants for which all assets
13 at a facility are expected to retire concurrently. The
14 processes of estimating service life for mass property and
15 life span property are described in the following sections.

16
17 **1. Mass Property**

18 **Q.** What historical data did you analyze for the purpose of
19 estimating service life characteristics for mass property?
20

21 **A.** I analyzed the company's accounting entries that record
22 plant transactions during the period available through 2022
23 for each account. The transactions included additions,
24 retirements, transfers and the related balances. The
25 company records also included surviving dollar value by

1 year installed for each plant account as of December 31,
2 2022.

3
4 **Q.** What methods are generally used to analyze service life
5 data?

6
7 **A.** There are two methods widely used in a typical depreciation
8 study to analyze survivor curves and historical life
9 experience for a group of plant assets; these are the
10 simulated plant balances method and the retirement rate
11 method.

12
13 The simulated plant record ("SPR") method is used for
14 property groups for which the retirements of property by
15 age are not known. However, it does require continuous
16 records of annual plant activity and year-end plant
17 balances. The method suggests probable survivor curves for
18 a property group by successively applying a number of
19 alternative survivor curves to the group's historical
20 additions in order to simulate the group's surviving
21 balance over a selected period of time. One of the several
22 survivor curves which results in simulated balances that
23 conform most closely to the book balance may be considered
24 to be the survivor curve which the group under study is
25 experiencing.

1 The retirement rate method is an actuarial method of
2 deriving survivor curves using the average rates at which
3 property of each age group is retired. It is the preferred
4 method when sufficient data are available. The method
5 relates to property groups for which aged accounting
6 experience is available or for which aged accounting
7 experience is developed by statistically aging unaged
8 amounts. Tampa Electric currently maintains aged data for
9 all of its accounts. However, for some accounts the
10 available actuarial data were supplemented with additional
11 analysis. Historical retirements were statistically aged
12 for certain transmission and distribution accounts (mass
13 property accounts 355, 356, and 364 through 373) and
14 studied with the retirement rate method. Additionally,
15 these accounts were also analyzed with the SPR method,
16 which was also used in the previous depreciation study for
17 these accounts.

18
19 The application of the retirement rate method is
20 illustrated through the use of an example in Part II of
21 the 2023 Depreciation Study. The retirement rate method
22 was used for mass property accounts (i.e., depreciable
23 transmission, distribution and general plant accounts). As
24 I will discuss in the next section on life span property,
25 the retirement rate method was also used for the estimation

1 of interim survivor curves for production plant accounts.

2

3 **Q.** Did you use statistical survivor characteristics to
4 estimate average service lives of the property?

5

6 **A.** Yes. I used Iowa-type survivor curves.

7

8 **Q.** What is an "Iowa-type survivor curve," and how did you use
9 such curves to estimate the service life characteristics
10 for each property group?

11

12 **A.** Iowa-type curves are a widely used group of generalized
13 survivor curves that contain the range of survivor
14 characteristics usually experienced by utilities and other
15 industrial companies. The Iowa curves were developed at
16 the Iowa State College Engineering Experiment Station
17 through an extensive process of observing and classifying
18 the ages at which various types of property used by
19 utilities and other industrial companies had been retired.

20

21 Iowa-type curves are used to smooth and extrapolate
22 original survivor curves determined by the retirement rate
23 method. Iowa curves were used in this study to describe
24 the forecasted rates of retirement based on the observed
25 rates of retirement and expectations regarding future

1 retirements. Iowa-type curves have been accepted by every
2 state commission and the Commission.

3
4 The estimated survivor curve designations for each
5 depreciable property group indicate the average service
6 life, the family within the Iowa system to which the
7 property group belongs, and the relative height of the
8 mode. For example, an Iowa 40-R2 designation indicates an
9 average service life of forty years; a right-moded, or R-
10 type curve (the mode occurs after average life for right-
11 moded curves); and a moderate height, two, for the mode
12 (possible modes for R-type curves range from 1 to 5).² The
13 Iowa curves are discussed in more detail in Part II of
14 Exhibit NA-1.

15
16 **Q.** How are Iowa type survivor curves compared to the
17 historical data for the purpose of forecasting service
18 lives?

19
20 **A.** For each depreciable property group, original life tables
21 are developed from the company's historical records of aged
22 additions, transfers and retirements. Original life tables
23 can be developed using the full experience of historical
24 data. Original life tables can also be developed using

² There are also half-mode curves (e.g., R1.5) that are the average of the full mode curves.

1 different ranges of years of activity, such as the most
2 recent 30 or 40 years of experience. The range of
3 transaction years used to develop a life table is referred
4 to as an "experience band," and the range of vintages used
5 for the life table is referred to as a "placement band."

6
7 Once life tables have been developed using the retirement
8 rate method, specific Iowa curves can be compared both
9 visually and mathematically to the life tables. For visual
10 curve matching, Iowa survivor curves are plotted on the
11 same graph as an original life table, and the points of
12 the curves are visually compared to the life table to
13 assess how closely the Iowa curve matches the historical
14 data. For mathematical curve matching, Iowa curves are
15 compared to an original life table mathematically using an
16 algorithm that compares the differences between an Iowa
17 curve and the original life table.

18
19 For both visual and mathematical curve matching, not all
20 of the historical data points should be given the same
21 consideration, as different data points on a life table
22 will have different significance based on both the level
23 of exposures (i.e., the amount of assets that has survived
24 to a given age) and the level of retirements. For example,
25 data points for later ages in an original life table may

1 be based on the experience of a small number of units of
2 property. Due to a smaller sample size, these data points
3 would not provide as meaningful information as earlier
4 ages. Additionally, the middle portion of the curve is
5 where the largest portion of retirements occur. This
6 portion of the curve therefore often provides the best
7 indications of the survivor characteristics of the property
8 studied.

9
10 **Q.** Can you provide an example of the process of fitting Iowa
11 curves to an original life table?

12
13 **A.** Yes. Account 362, Station Equipment provides a good example
14 of this process. For this account, the life table for the
15 overall experience and placement bands is shown on Exhibit
16 NA-1, Document No. 2, pages VII-76 to VII-78. The original
17 life table develops the percent of plant that has survived
18 to each age for the experience and placement bands. The
19 representative data points from this life table are
20 depicted graphically on Exhibit NA-1, page VII-75.

21
22 Also shown on page VII-75 is the 45-R1 survivor curve. As
23 can be seen in the chart, this curve is a visually good
24 match of the historical data, as the smooth line depicting
25 the 45-R1 survivor curve is close to the historical data

1 points for most ages. The degree of mathematical fit can
2 be measured by the residual measure,³ which is a normalized
3 sum of squares difference between the original life table
4 and a given Iowa curve. The residual measure for the 45-R1
5 survivor curve and the data points through age 82.5 from
6 the original life table is 2.60, which is considered to be
7 a reasonably good fit.⁴ The statistical analysis for this
8 account, using both visual and mathematical techniques,
9 therefore indicates that the 45-R1 survivor curve provides
10 a good representation of the historical mortality
11 characteristics for the account.

12
13 **Q.** Is the statistical analysis of historical data based on
14 the retirement rate method the only consideration in
15 estimating service life?

16
17 **A.** No. The estimation of service life is a forecast of the
18 future experience of property currently in service, and
19 therefore informed judgment that incorporates a number of
20 factors must be used in the process of estimating service
21 life. The statistical analysis can provide a good
22 indication of what has occurred for the company's assets
23 in the past, but other factors can affect the service lives

³ The residual measure is the square root of the total sum of the squares of differences between points on the original and smooth curves divided by the number of points.

⁴ The smaller the residual measure, the more closely the Iowa curve mathematically matches the original life table.

1 of the assets going forward. Further, the historical data
2 often does not provide a definitive indication of service
3 life. For these reasons other factors must be considered
4 when estimating future service life characteristics.

5
6 **Q.** Was the process for estimating service lives for other
7 accounts similar to Account 362?

8
9 **A.** Yes. A similar process for estimating service life was used
10 for other mass property accounts. The estimated survivor
11 curves for each account can be found in Part VII of the
12 2023 Depreciation Study. A narrative description of
13 considerations for each estimate can be found in Part XI
14 of the study.

15
16 **2. Life Span Property**

17 **Q.** What method was used to estimate the lives of production
18 facilities?

19
20 **A.** For production facilities the life span method was used to
21 estimate the lives of electric generation facilities, for
22 which concurrent retirement of the entire facility is
23 anticipated. In this method, the survivor characteristics
24 of such facilities are described by the use of interim
25 retirement survivor curves (typically Iowa curves) and

1 capital recovery dates. The interim survivor curve
2 describes the rate of retirement related to the replacement
3 of elements of the facility. For a power plant, examples
4 of interim retirements include the retirement of piping,
5 boiler tubes, condensers, turbine blades, and rotors that
6 occur during the life of the facility. Interim survivor
7 curves were developed using the retirement rate method in
8 a manner similar to that used for mass property. The
9 capital recovery date, an estimate of the probable
10 retirement date of a facility based on its anticipated
11 operating life, affects each year of installation for the
12 facility by truncating the interim survivor curve for each
13 installation year at its attained age as of that date. The
14 life span of the facility is the time from when the plant
15 is originally placed in service to the expected date of
16 its eventual retirement (i.e., the capital recovery date).

17
18 The use of interim survivor curves, truncated at the
19 estimated capital recovery dates, provides a consistent
20 method of estimating the lives of several years'
21 installation for a particular facility inasmuch as a single
22 concurrent retirement for all the years of installation
23 will occur at that specified date.

24
25 **Q.** Is the life span method widely used in the electric

1 industry to determine the depreciation rates for production
2 plants?

3

4 **A.** Yes. The life span method has been used previously for the
5 company and for other Florida utilities. My firm has also
6 used the life span method in performing depreciation
7 studies presented to many public utility commissions across
8 the United States and Canada, and the life span method is
9 the predominant method used for property such as production
10 plants.

11

12 **Q.** Are interim survivor curves the most common method of
13 estimating interim retirements for life span property?

14

15 **A.** Yes. The use of interim survivor curves to estimate interim
16 retirements is also the predominant method of estimating
17 interim retirements for assets such as power plants. The
18 Commission has previously approved the use of interim
19 survivor curves and they are currently used to estimate
20 interim retirements for FPL and Duke Energy Florida.

21

22 **Q.** What are the capital recovery dates and what was your basis
23 for each selection?

24

25 **A.** The capital recovery dates estimated in the study are set

1 forth in Exhibit NA-1, Document No. 2 on page III-6. The
2 capital recovery dates are based on a number of factors,
3 including the operating characteristics of the facilities,
4 the type of technology used at each plant, environmental
5 and other regulations, and the company's outlook for each
6 facility. Capital recovery dates are specific to each
7 generating unit, and, therefore, the characteristics for
8 each generating unit are considered when estimating a
9 capital recovery date. Typically, the owner and operator
10 of each facility best understands the operation and the
11 outlook of each power plant and is therefore in the best
12 position to determine the most probable retirement of each
13 facility. The company performed an analysis of the life
14 span for its steam, combined cycle, and simple cycle power
15 plants. I have discussed the estimated life span of each
16 facility with Tampa Electric. The company has retired a
17 number of generating units in recent years and the
18 experienced life spans of these retired facilities were
19 also reviewed. Additionally, I incorporated my firm's
20 experience performing depreciation studies for other
21 utilities and our knowledge of other generating facilities
22 and confirmed that Tampa Electric's estimates are
23 reasonable and within the range of typical estimates in
24 the industry.

25

1 This process results in capital recovery dates for the 2023
2 Depreciation Study that are, in my judgment, the most
3 reasonable based on the current information available.
4 Further discussion of these estimates can be found in Part
5 X of Exhibit NA-1, Document No. 2, as well as later in this
6 testimony.

7
8 **Q.** What are the life span estimates for steam generating
9 plants?

10
11 **A.** The company has retired many of its steam generating units.
12 The one that remains is Big Bend Unit 4. Big Bend Unit 4
13 is a dual-fired generating unit placed in service in 1985.
14 This unit is expected to be retired in 2040, which will
15 result in a life span of 55 years. In prior studies, there
16 have been separate depreciable groups for common plant and
17 various environmental equipment such as Flue-Gas
18 Desulpherization ("FGD") and Selective Catalytic Reduction
19 ("SCR"). Because only one unit remains and all assets at
20 the plant will be subject to the same retirement date, we
21 have combined each of these depreciable groups with Big
22 Bend Unit 4 for the study.

23
24 **Q.** Has the company retired any steam generating plants in
25 recent years?

1 **A.** Yes. The company has retired several steam generating
 2 plants. The facilities retired, as well as the retirement
 3 date and life span of each facility, are summarized in
 4 Table 1 below. The actual experienced life spans for these
 5 units ranged from 34 to 55 years, with an average life span
 6 of approximately 45 years. The recommended life span for
 7 Big Bend Unit 4 is, therefore, at the upper end of the
 8 range of experienced life spans for the company's steam
 9 production plants.

11 **Table 1: Retirements of Tampa Electric Steam Generating Units**

<u>Generating Unit</u>	<u>Retirement Date</u>	<u>Life Span</u>
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

22 **Q.** What is the life span estimate for the company's combined
 23 cycle generating facilities?

25 **A.** The life span estimate for the combined cycle facilities

1 is 35 years. This estimate is the same as currently used
2 for Tampa Electric's combined cycle facilities.

3
4 **Q.** How does a 35-year life span compare to the range of
5 estimates by others in the industry for combined cycle
6 power plants?

7
8 **A.** A 35-year life span is within the range of typical
9 estimates for combined cycle plants in the industry.
10 Estimates for other utilities have most commonly been in
11 the 35 to 40 year range.

12
13 **Q.** Has the company retired any combined cycle power plants?

14
15 **A.** No. The company's oldest combined cycle assets are around
16 20 years of age and, therefore, have not been in service
17 long enough to experience 35-year life spans. However,
18 there have been two combined cycle facilities in the state
19 of Florida that have been retired in recent years. These
20 are FPL's Putnam and Lauderdale plants. The experienced
21 life spans for these facilities range from 25 years to 37
22 years. The estimated 35-year life span for Tampa Electric
23 is within the range of these experienced life spans.

24
25

**Table 2: Retirements of Combined Cycle Generating Units
in Florida**

<u>Generating Unit</u>	<u>Retirement</u>	<u>Life Span</u>
<u>Date</u>		
Putnam Unit 1	2014	36
Putnam Unit 2	2014	37
Lauderdale Unit 4	2018	25
Lauderdale Unit 5	2018	25

Q. What are the life span estimates for other facilities?

A. The life spans for the company's simple cycle generating facilities vary from 40 to 50 years and are dependent on the specifics of each facility.

Q. What are the life expectations for solar facilities?

A. As the company (and other utilities) makes significant investments in solar facilities, the balance and number of solar sites has grown. Rather than study each site individually, a 30-year average service life is recommended for solar accounts. While this is shorter than the 35-year life span currently used, it is an overall average service life that incorporates retirements that will occur before the retirement of an entire facility (such as for

1 inverters). A 30-year life is also consistent with the
2 typical industry range for solar facilities and has been
3 used previously in Florida. The resulting depreciation
4 rates are reasonable to apply to both existing solar and
5 new solar facilities that will be added before the next
6 depreciation study.

7
8 **Q.** In addition to the life span, you have also recommended
9 estimates for interim retirements. Is the estimation of
10 interim retirements using the retirement rate method
11 similar to the process of estimating survivor curves for
12 mass property?

13
14 **A.** Yes. Similar to mass property, the interim survivor curve
15 estimates are based on informed judgment that incorporates
16 actuarial analyses of historical data using the retirement
17 rate method of analysis. Iowa survivor curves have been
18 estimated for each plant account which, combined with the
19 life span estimate for each generating unit, provide the
20 overall survivor curve, average service life and average
21 remaining life for each plant account at each generating
22 unit. A narrative discussion of the considerations for the
23 estimation of interim survivor curves for each account can
24 be found in Part X of the 2023 Depreciation Study.
25 Graphical depictions of the interim survivor curves

1 estimated for each generation plant account are presented
2 in Part VII of the study.

3
4 **A. Net Salvage**

5 **Q.** Please explain the concept of "net salvage."

6
7 **A.** Net salvage is the salvage value received for the asset
8 upon retirement less the cost to retire the asset. When
9 the cost to retire exceeds the salvage value, the result
10 is negative net salvage. Net salvage is a component of the
11 service value of capital assets that is recovered through
12 depreciation rates. The service value of an asset is its
13 original cost less its net salvage. Thus, net salvage is
14 considered to be a component of the cost of an asset that
15 is recovered through depreciation.

16
17 Inasmuch as depreciation expense is the loss in service
18 value of an asset during a defined period (e.g., one year),
19 it must include a ratable portion of both the original cost
20 and the net salvage. That is, the net salvage related to
21 an asset should be incorporated in the cost of service
22 during the same period as its original cost, so that
23 customers receiving service from the asset pay rates that
24 include a portion of both elements of the asset's service
25 value, the original cost and the net salvage value.

1 For example, the full recovery of the service value of a
2 \$1,000 transformer may include not only the \$1,000 of
3 original cost, but also, on average, \$300 to remove the
4 transformer at the end of its life less \$150 in salvage
5 value. In this example, the net salvage component is
6 negative \$150 ($\$150 - \300), and the net salvage percentage
7 is negative 15 percent ($(\$150 - \$300)/\$1,000$).

8
9 **Q.** Please describe the process you used to estimate net
10 salvage percentages.

11
12 **A.** The net salvage estimate for each plant account is based
13 on informed judgment that incorporates the analysis of
14 historical net salvage data. I reviewed net salvage data
15 from 1982 through 2022. Cost of removal and salvage were
16 expressed as a percent of the original cost of the plant
17 retired, both on an annual basis and a three-year moving
18 average basis. The most recent five-year average was also
19 calculated.

20
21 **Q.** Were there other considerations used in developing your
22 final estimates for net salvage?

23
24 **A.** Yes. In addition to the statistical analyses of historical
25 data, I considered the information provided to me by the

1 company's operating personnel, general knowledge and
2 experience of industry practices, and trends in the
3 industry in general.

4
5 **Q.** Is the same process used for the estimation of net salvage
6 for production plant?

7
8 **A.** The same process is used for interim net salvage for
9 generating plant accounts as is used for the estimation of
10 net salvage for mass property accounts. However, interim
11 net salvage is applied only to the portion of plant
12 expected to be retired as interim retirements. Assets
13 expected to remain in service until the final retirement
14 of a generating facility will experience terminal net
15 salvage - that is, the cost to dismantle the facility.

16
17 **Q.** Do the depreciation rates used for electric generating
18 facilities have a component for dismantlement?

19
20 **A.** No. The dismantlement component of net salvage is not
21 included in the depreciation rates recommended in the 2023
22 Depreciation Study. Consistent with longstanding
23 Commission practice, the company has made estimates of
24 final dismantlement for their fossil and solar generation
25 facilities, but these costs are handled separately and are

1 not part of the 2023 Depreciation Study. Fossil and solar
2 generation dismantlement costs are included separately in
3 this docket, in testimony sponsored by Tampa Electric
4 witness Jeff Kopp. Therefore, net salvage estimates for
5 fossil and solar production facilities provided in this
6 Study only reflect interim retirement activity.
7

8 **Q.** Has the company experienced a trend to increasing removal
9 costs?
10

11 **A.** Yes, and as a result net salvage estimates for some
12 accounts are more negative than the current estimates.
13 Costs have increased for a number of reasons, including
14 permitting costs, work requirements, environmental
15 regulations, safety requirements, traffic control and
16 labor and contractor costs.
17

18 **Q.** Please provide an example of how costs have increased.
19

20 **A.** Distribution poles provide a good example of factors that
21 have resulted in increasing costs to retire assets. Tampa
22 Electric's poles are primarily wood poles. The retirement
23 of a wood pole requires a multiple person crew as well as
24 equipment including a pole truck. In addition to the
25 replacement of the actual pole, the company must also

1 transfer the primary and secondary cable, as well as other
2 devices, from the old pole to the new pole.

3
4 Costs for retiring poles have increased for a number of
5 reasons. Labor and contractor costs have increased over
6 time. Permitting costs have increased, as have requirements
7 for traffic control. Each of the factors described here
8 contribute to higher cost of removal going forward than
9 was the case fifteen or twenty years ago. This trend is
10 consistent with the historical net salvage data, which
11 indicates increasing cost of removal for distribution
12 poles.

13
14 **Q.** Is the trend to higher cost of removal consistent with the
15 experience of other utilities in the industry?

16
17 **A.** Yes. My firm conducts depreciation studies for utilities
18 across the country. The trend towards increasing cost of
19 removal is consistent with the experience of many others
20 in the industry. The reasons that Tampa Electric's costs
21 have increased are also experienced by other utilities.

22
23 **III. REMAINING LIVES AND DEPRECIATION RATES**

24 **Q.** Please describe the second phase of the 2023 Depreciation
25 Study, in which you calculated composite remaining lives

1 and annual depreciation accrual rates.

2

3 **A.** After I estimated the service life and determined net
4 salvage characteristics to use for each depreciable
5 property group, I calculated the annual depreciation
6 accrual rates for each group based on the straight line
7 remaining life method, using remaining lives weighted
8 consistent with the average service life procedure. The
9 recommended depreciation rates are based on forecast
10 balances as of December 31, 2024, which is the effective
11 date of the study.

12

13 **Q.** Please describe the straight line remaining life method of
14 depreciation.

15

16 **A.** The straight line remaining life method (also referred to
17 as the straight line method and remaining life technique)
18 of depreciation allocates the original cost of the
19 property, less accumulated depreciation, less future net
20 salvage, in equal amounts to each year of remaining service
21 life.

22

23 **Q.** Please describe the average service life procedure for
24 calculating remaining life accrual rates.

25

1 **A.** The average service life procedure defines the group for
2 which the remaining life annual accrual is determined.
3 Under this procedure, the annual accrual rate is determined
4 for the entire group or account based on its average
5 remaining life, and this rate is applied to the surviving
6 balance of the group's cost. The average remaining life
7 for the group is determined by first calculating the
8 average remaining life for each vintage of plant within
9 the group. The average remaining life for each vintage is
10 derived from the area under the survivor curve between the
11 attained age of the vintage and the maximum age. Then, the
12 average remaining life for the group is determined by
13 calculating the dollar-weighted average of the calculated
14 remaining lives for each vintage. The annual depreciation
15 accruals for the group are calculated by dividing the
16 remaining depreciation accruals (original cost less
17 accumulated depreciation less net salvage) by the average
18 remaining life for the group.

19
20 **Q.** Please use an example to illustrate the development of the
21 annual depreciation accrual rate for a particular group of
22 property in the 2023 Depreciation Study.

23
24 **A.** For purposes of illustrating this process I will use
25 Account 368, Line Transformers. The survivor curve estimate

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for this account is the 30-S2, and the net salvage estimate is for negative 20 percent net salvage. A discussion of these estimates, as well as the statistical analyses that support the estimates for this account can be found on Exhibit NA-1, Document No. 2, page XI-22. The calculation of the annual depreciation related to the original cost of Account 368, Line Transformers as of December 31, 2024, is presented on Exhibit NA-1, Document No. 2, page VI-9. The calculation is based on the 30-S2 survivor curve, negative 20 percent net salvage, the attained age, and the book reserve. The calculated annual depreciation accrual and rate are based on the estimated survivor curve and net salvage, the original cost, book reserve, future accruals and composite remaining life for the account. The calculation of the composite remaining life as of December 31, 2024 is provided in the tabulations presented in Exhibit NA-1, Document No. 2, page IX-92. The tabulation sets forth the installation year, the original cost, the average service life, the whole life annual depreciation rate and accruals, the remaining life and theoretical future accruals factor and amounts. The average service life weighted composite remaining life of 28.21 years is equal to the total theoretical future accruals divided by the total whole life depreciation accruals.

1 Q. Did you use this same methodology for the general plant
2 accounts?

3

4 A. Yes. This methodology was used for the general plant
5 accounts that are depreciated. However, many of the general
6 plant accounts are amortized in accordance with the
7 company's current amortization periods.

8

9 Q. What were your overall results of the 2023 Depreciation
10 Study?

11

12 A. The average service lives recommended in the study are
13 similar to those approved in the settlement agreement in
14 the previous rate case. Of the 32 transmission,
15 distribution and general plant accounts, I recommend an
16 increase in ASL for 4 accounts, a decrease in ASL for 8
17 accounts, and the same ASL for 20 accounts. The 2023
18 Depreciation Study results in increases in negative net
19 salvage (i.e., net salvage estimates that are more
20 negative) for certain transmission and distribution
21 accounts, which is attributable to the increasing cost of
22 removal discussed previously. A trend to more negative net
23 salvage is also consistent with the experience of many
24 other utilities.

25

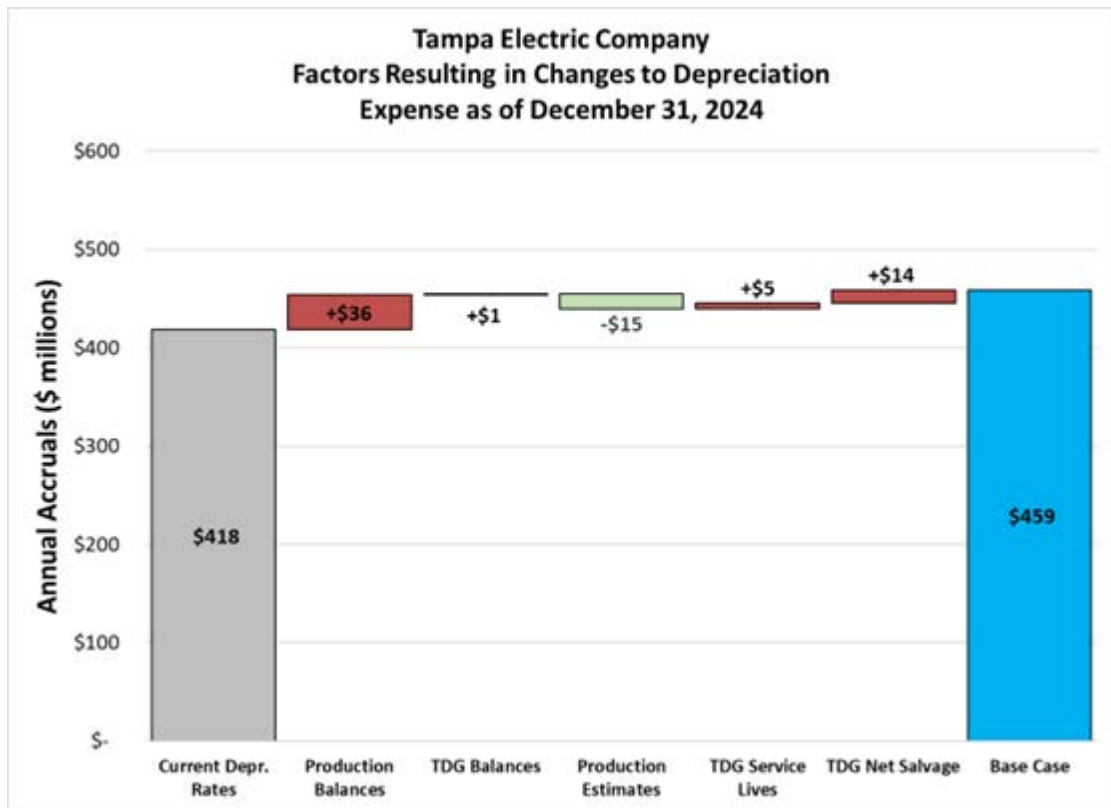
1 The Study results in an increase of total company
2 depreciation expense of approximately \$40.7 million as of
3 December 31, 2024. This increase is primarily due to
4 changes in the plant and reserve balances since the last
5 study, with increases due to transmission and distribution
6 plant service life and net salvage estimates offset in part
7 by longer service life estimates for production plant
8 accounts.

9
10 **IV. FACTORS AFFECTING DEPRECIATION EXPENSE**

11 **Q.** What are the major factors that affect the depreciation
12 expense resulting from application of the 2023 Depreciation
13 Study?

14
15 **A.** The changes in annual depreciation rates and expense are
16 shown in Table 2 of the 2023 Depreciation Study and result
17 in an overall increase in depreciation expense of
18 approximately \$40.7 million. Much of the increase is not
19 due to the recommended service lives and net salvage in
20 the study but is instead due to plant and reserve activity
21 since the last case and that the current depreciation
22 rates were insufficient to account for this activity. The
23 change in plant and accumulated depreciation balances
24 results in an increase of approximately \$36.6 million in
25 depreciation expense. The recommended service life and

1 net salvage estimates result in a net increase in
 2 depreciation of approximately \$5 million. Figure 1 below
 3 provides an illustration of the factors that result in
 4 the change in depreciation expense resulting from Gannett
 5 Fleming's recommendations.



19
20 Other Production: This class of plant has an overall
 21 increase in depreciation expense of approximately \$21
 22 million. The primary reason for the increase is related
 23 to a change in balances since the previous study, which
 24 represents a net increase of \$36 million. The change in
 25 the recommended estimates for production plant resulted

1 in a decrease of \$15 million in expense. The changes in
2 estimates that result in this decrease are longer life
3 spans for certain plants as well as changes to the interim
4 survivor curve estimates. This is partially offset by the
5 shorter service lives for solar assets.

6
7 Transmission, Distribution and General ("TDG"): The
8 recommended service lives and net salvage for TDG result
9 in a net increase in depreciation expense of approximately
10 \$19 million when compared to the depreciation rates that
11 result from using the current service lives and net
12 salvage. Most of this increase of \$14 million is due to
13 more negative net salvage estimates for several accounts.

14
15 **Q.** Why do capital additions for production plant result in an
16 increase in depreciation rates?

17
18 **A.** Additions to life span property typically will result in
19 an increase not only to depreciation expense due to a
20 resulting higher plant balance, but also because additions
21 typically increase the depreciation rate for this type of
22 property. For life span property, interim additions (that
23 is, additions added subsequent to the original in service
24 date of the facility) will have a shorter service life than
25 the original installation of the facility. This occurs

1 because the facility has a final retirement date at which
2 time all assets will be retired. Thus, for interim
3 additions, the length of time between installation and the
4 end of the life span of the facility is shorter than for
5 the original installation of the plant.

6
7 To help illustrate this concept, consider as an example a
8 power plant that is installed in 1970 for \$1 million. For
9 simplicity, assume that there will be no interim
10 retirements and no net salvage. If the plant is retired in
11 2030, the life span of the facility is 60 years. The average
12 service life for the 1970 vintage is also 60 years. The
13 depreciation rate at the time of the original installation
14 is 1.67 percent.⁵ Assume that in 2000 an additional \$500,000
15 is added to the facility. These assets will not have an
16 average service life of 60 years, but instead will have an
17 average service life of 30 years since they will be retired
18 in 2030 with the balance of the plant. That is, the interim
19 additions have a shorter service life than the original
20 addition of the facility.

21
22 For this reason, the overall average service life of life
23 span property will decrease as new interim additions are
24 made. Similarly, the annual depreciation rate will tend to

⁵ Equal to 1/60

1 increase over time as interim additions occur. After the
2 installation of the 2000 vintage assets the depreciation
3 rate increases to 2.22 percent⁶ from 1.67 percent. Thus,
4 although the service life estimate for the plant did not
5 change, the depreciation rate increased due to the interim
6 additions to the facility.

7
8 This same concept explains many of the increases in
9 depreciation rates for Tampa Electric's production plant
10 facilities, as significant additions have occurred at steam
11 and combined cycle plants. All else equal, these additions
12 cause increases in depreciation rates and are a primary
13 factor contributing to the overall increase in depreciation
14 expense resulting from the 2023 Depreciation Study.

15
16 **V. THEORETICAL RESERVE IMBALANCE**

17 **Q.** What is a theoretical reserve imbalance?

18
19 **A.** A theoretical reserve imbalance ("TRI" or "imbalance") is
20 calculated as the difference between a company's book
21 accumulated depreciation, or book reserve, and the
22 calculated accrued depreciation, or theoretical reserve. I
23 should note that in prior proceedings in both Florida and
24 other jurisdictions, different terms have been used for

⁶ Equal to $(\$1,000,000/60 + \$500,000/30) / (\$1,000,000 + \$500,000)$

1 the theoretical reserve imbalance, including "theoretical
2 reserve variance," "reserve excess," "reserve surplus" or
3 "reserve deficit" and "theoretical excess depreciation
4 reserve." For this testimony, I will use the term
5 "theoretical reserve imbalance," which is consistent with
6 the terminology used in the National Association of
7 Regulatory Utility Commissioners' ("NARUC") publication
8 *Public Utility Depreciation Practices*.

9
10 **Q.** What is the book reserve?

11
12 **A.** The book reserve, also referred to as the "book accumulated
13 depreciation" or the "accumulated provision for
14 depreciation," is a running total of historical
15 depreciation activity. It is equal to the historical
16 depreciation accruals, less retirements and cost of
17 removal, plus historical gross salvage. The book reserve
18 also represents a reduction to the original cost of plant
19 when calculating rate base.

20
21 **Q.** What is the theoretical reserve?

22
23 **A.** The theoretical reserve is an estimate of the accumulated
24 depreciation based on the current plant balances and
25 depreciation parameters (service life and net salvage

1 estimates) at a specific point in time. It is equal to the
2 portion of the depreciable cost of plant that will not be
3 allocated to expense through future whole life depreciation
4 accruals based on the current forecasts of service life
5 and net salvage. The theoretical reserve is also referred
6 to as the "Calculated Accrued Depreciation" or "CAD."
7

8 **Q.** Is the theoretical reserve the "correct" reserve?
9

10 **A.** No, the theoretical reserve is an estimate at a given point
11 in time based on the current plant balances and current
12 life and net salvage estimates. It can provide a benchmark
13 of a company's reserve position, but it should not be
14 thought of generally as the "correct" reserve amount. In
15 Wolf and Fitch's *Depreciation Systems*, this point is
16 explained as follows on page 86:
17

18 The CAD is not a precise measurement. It is based on
19 a model that only approximates the complex chain of
20 events that occur in an actual property group and
21 depends upon forecasts of future life and salvage.
22 Thus, it serves as a guide to, not a prescription for,
23 adjustments to the accumulated provision for
24 depreciation.
25

1 **Q.** How is a TRI typically addressed in a depreciation study?

2

3 **A.** In most jurisdictions an explicit adjustment to the book
4 reserve is not made. Instead, the remaining life technique
5 is used. When using remaining life technique, there is an
6 automatic adjustment, or self-correcting mechanism, that
7 will increase or decrease depreciation expense to account
8 for any imbalances between the book and theoretical
9 reserves. The 2023 Depreciation Study uses the remaining
10 life technique. The depreciation rates presented in the
11 study therefore already include an adjustment for the
12 theoretical reserve imbalance. No further adjustment is
13 needed.

14

15 **Q.** What is the theoretical reserve imbalance, based on
16 estimates from the 2023 Depreciation Study and plant and
17 reserve balances as of December 31, 2024?

18

19 **A.** The theoretical reserve imbalance estimated in the 2023
20 Depreciation Study is approximately negative \$167 million.
21 That is, the book reserve is approximately \$167 million
22 lower than the theoretical reserve from the study.

23

24 **Q.** What do you recommend for the TRI?

25

1 **A.** Consistent with prior depreciation studies I have
2 performed, my recommendation is to address the theoretical
3 reserve imbalance through remaining life depreciation
4 rates. I do not recommend any additional amortization of
5 the TRI.

6
7 **Q.** Do you recommend any reserve transfers based on the results
8 of the depreciation study?

9
10 **A.** No. Our study did not identify the need for any reserve
11 transfers.

12
13 **Q.** Does this conclude your direct testimony?

14
15 **A.** Yes, it does.
16
17
18
19
20
21
22
23
24
25

EXHIBIT

OF

NED ALLIS

ON BEHALF OF

TAMPA ELECTRIC COMPANY

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DOCKET NO. 20240026-EI
EXHIBIT NO. NA-1
WITNESS: ALLIS
DOCUMENT NO. 1
PAGE 1 OF 1
FILED: 04/02/2024

LIST OF MINIMUM FILING REQUIREMENT SCHEDULES
SPONSORED OR CO-SPONSORED BY NED ALLIS
ON BEHALF OF TAMPA ELECTRIC COMPANY

MFR Schedule	Title
B-7 (2025R)	Plant Balances by Account and Sub-Account
B-9 (2025R)	Depreciation Reserve Balances by Account and Sub-Account

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



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Valuation and Rate Consultants, LLC

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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>	0.1
TOTAL PRODUCTION	6,899.9	3.53	243.8	3.83	264.6	20.8
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>	-0.4
TOTAL TDG	<u>5,713.8</u>	3.05	<u>174.4</u>	3.40	<u>194.3</u>	20.0
TOTAL	<u>12,613.7</u>	3.32	<u>418.2</u>	3.64	<u>458.9</u>	40.7

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.

**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.

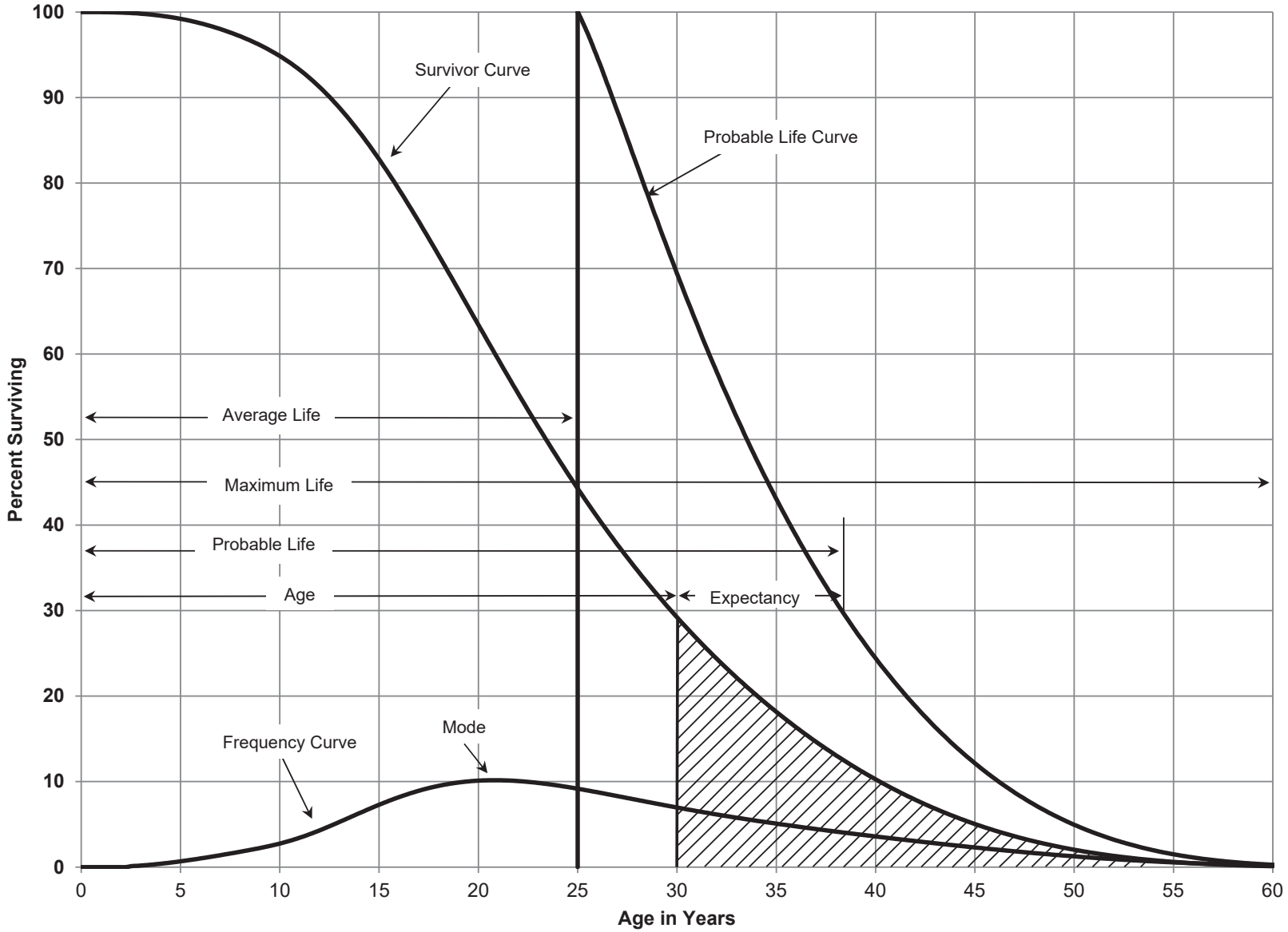


FIGURE 1. TYPICAL SURVIVOR CURVE AND DERIVED CURVES

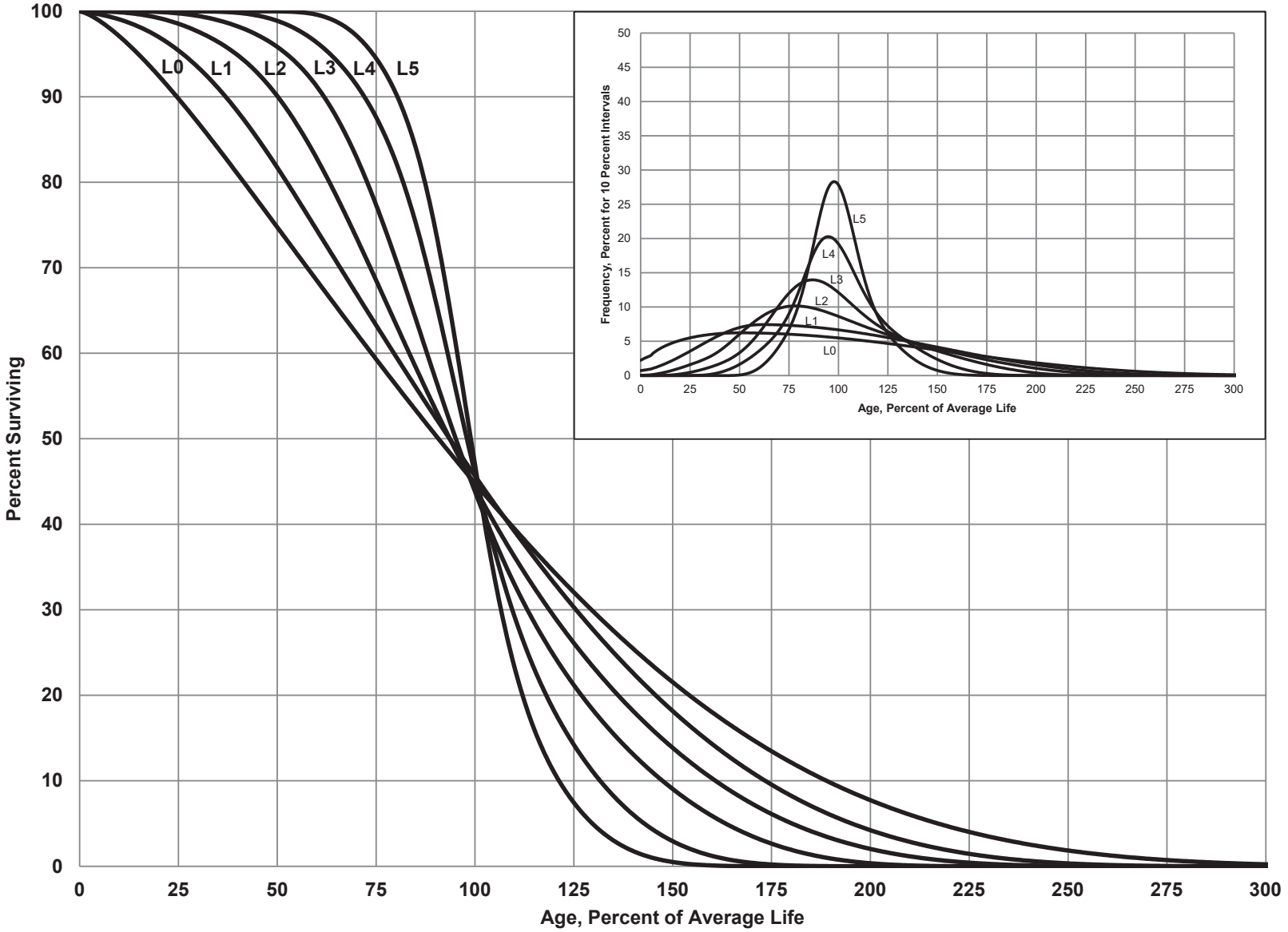


FIGURE 2. LEFT MODAL OR "L" IOWA TYPE SURVIVOR CURVES

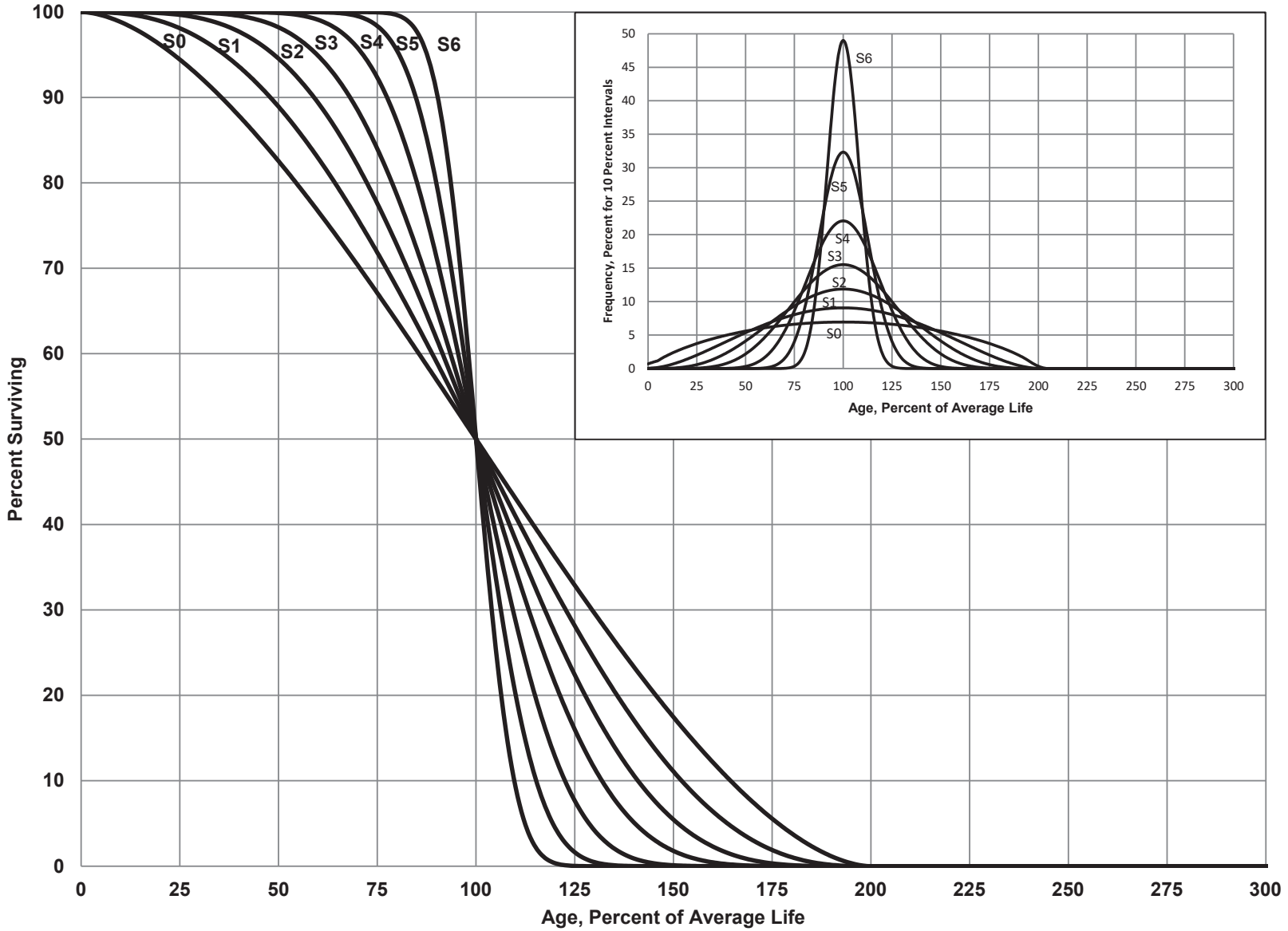


FIGURE 3. SYMMETRICAL OR "S" IOWA TYPE SURVIVOR CURVES

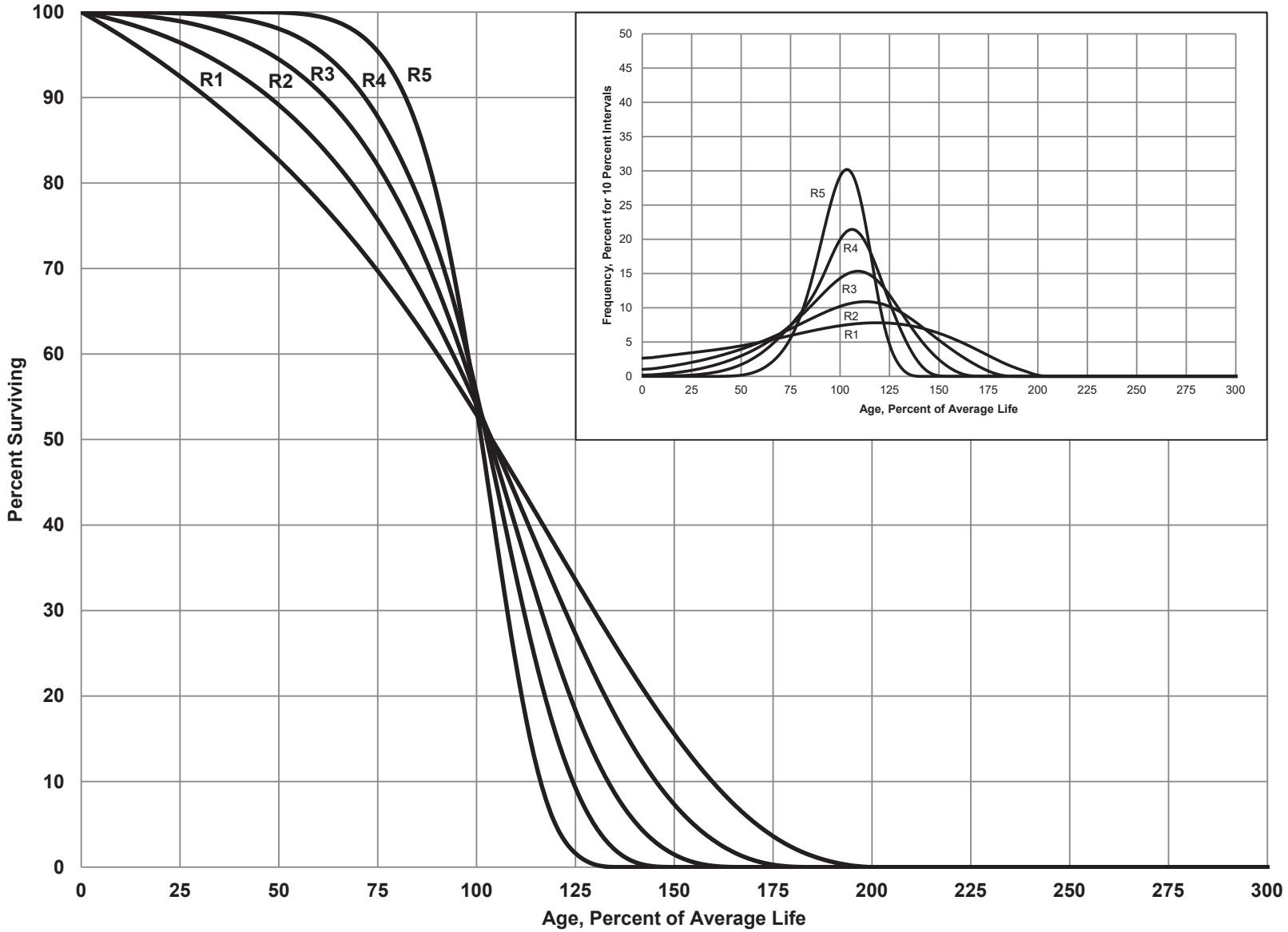


FIGURE 4. RIGHT MODAL OR "R" IOWA TYPE SURVIVOR CURVES

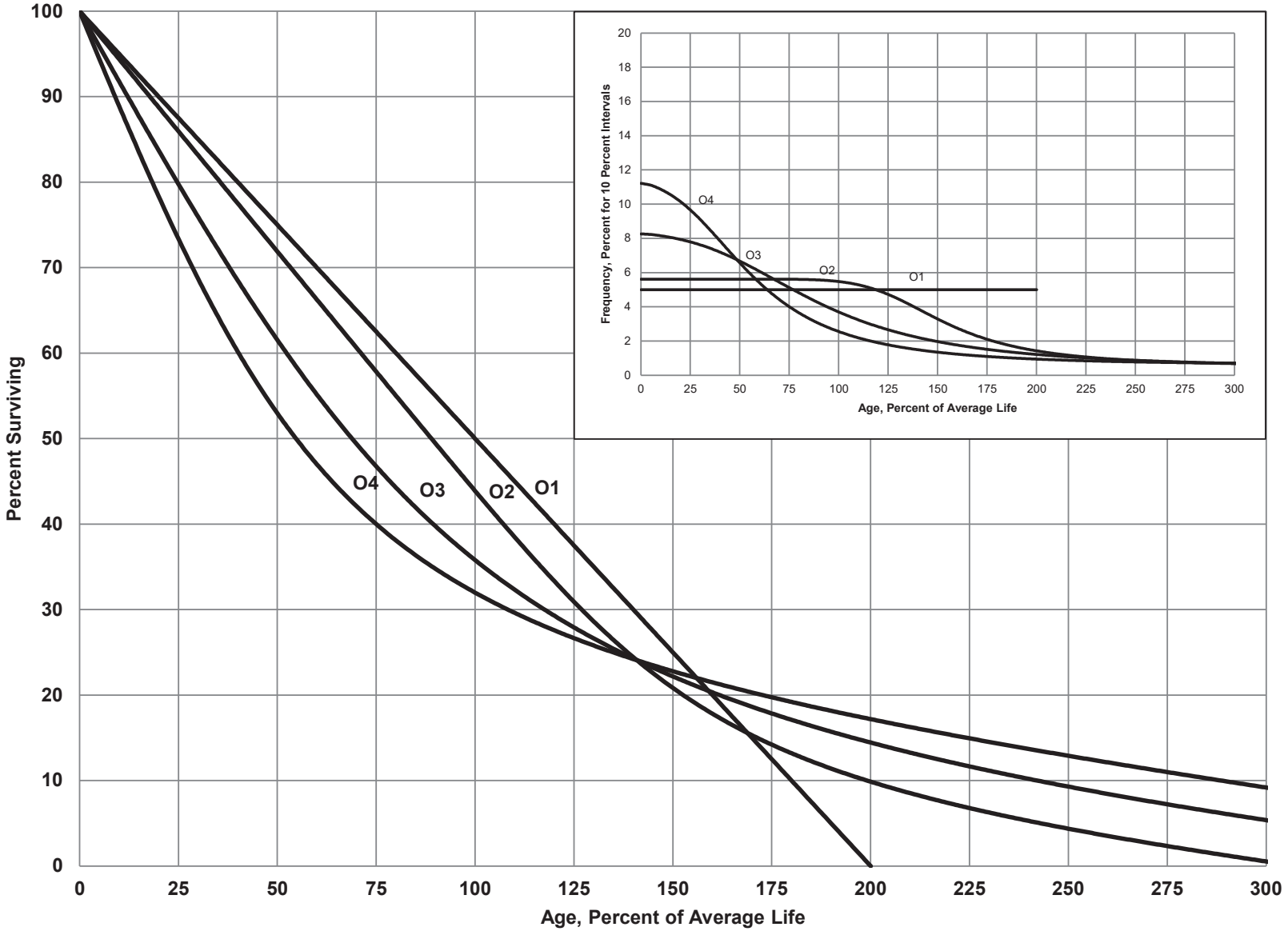


FIGURE 5. ORIGIN MODAL OR "O" IOWA TYPE SURVIVOR CURVES

These curve types have also been presented in subsequent Experiment Station bulletins and in the text, "Engineering Valuation and Depreciation."¹ 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,"² "Engineering Valuation and Depreciation,"³ and "Depreciation Systems."⁴

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.

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

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

³Marston, Anson, Robley Winfrey, and Jean C. Hempstead, Supra Note 1.

⁴Wolf, 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

Experience Band 2013-2022

Placement Band 2008-2022

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

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

Experience Band 2013-2022

Placement Band 2008-2022

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

^a Transfer Affecting Exposures at Beginning of Year

^b Transfer Affecting Exposures at End of Year

^c Sale with Continued Use

Parentheses Denote Credit Amount.

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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

Experience Band 2013-2022

Placement Band 2008-2022

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

^aAdditions 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
Total	<u>44,780</u>	<u>1,606</u>			35.66

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

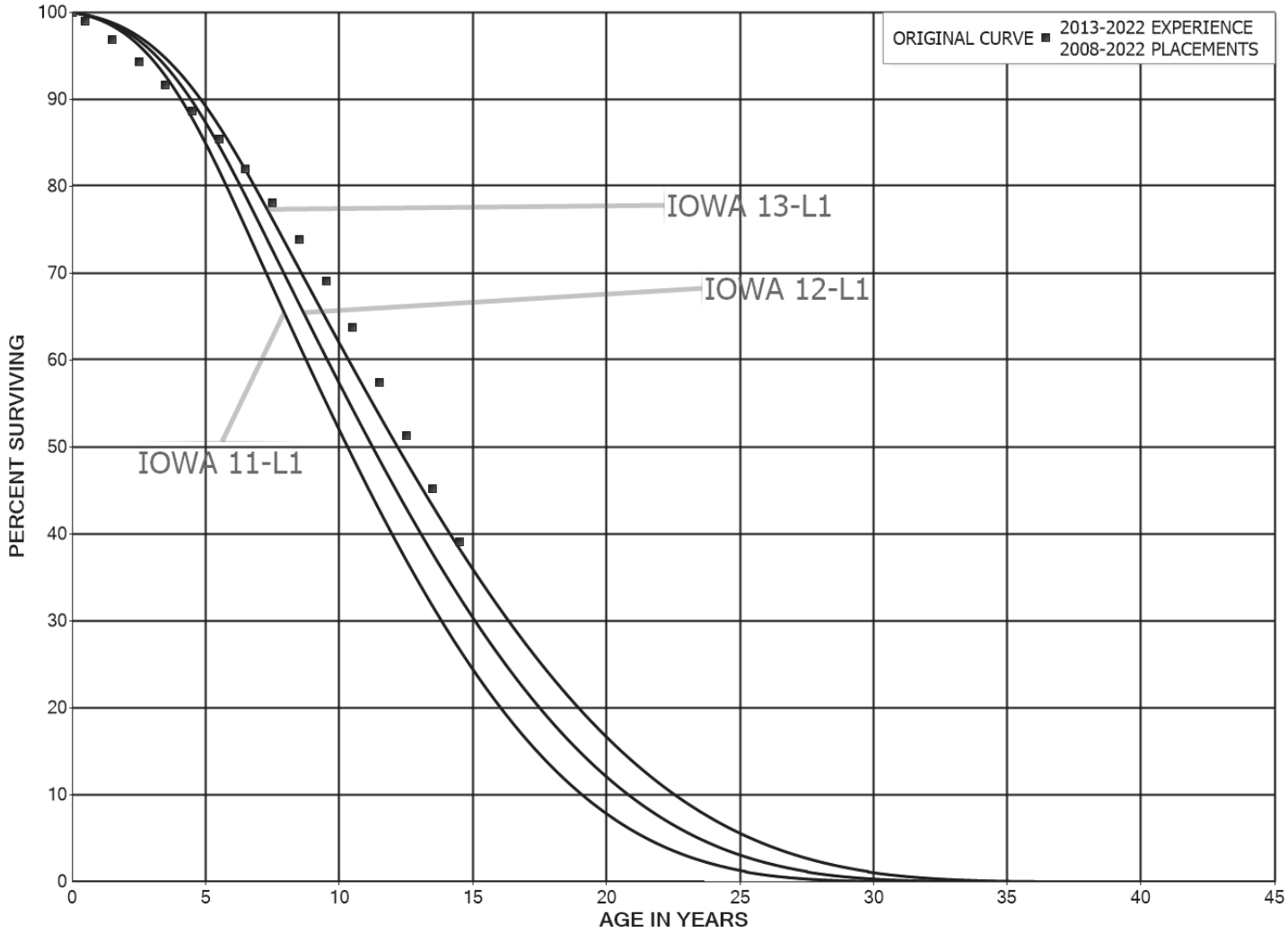




FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN S0 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

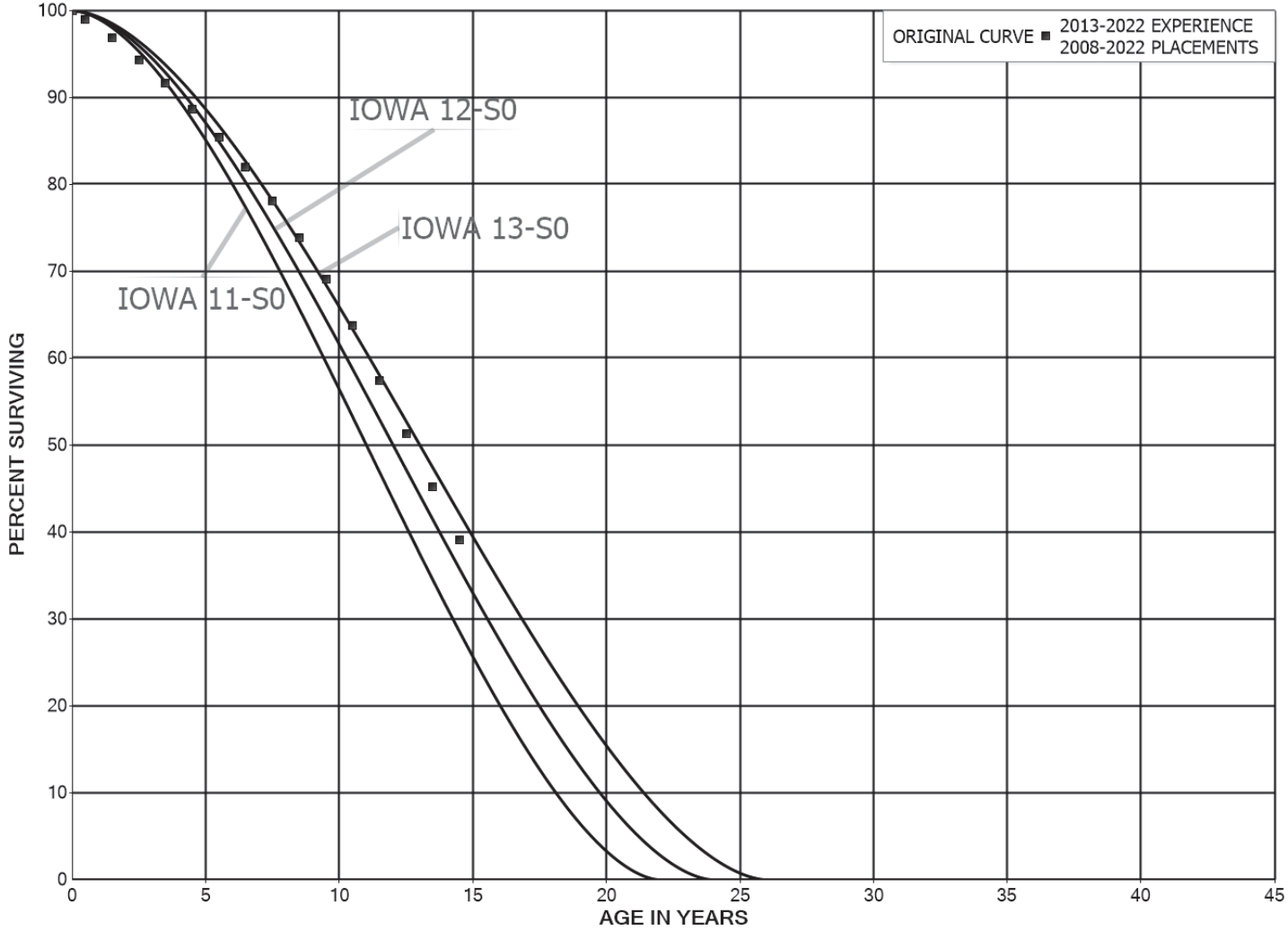




FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

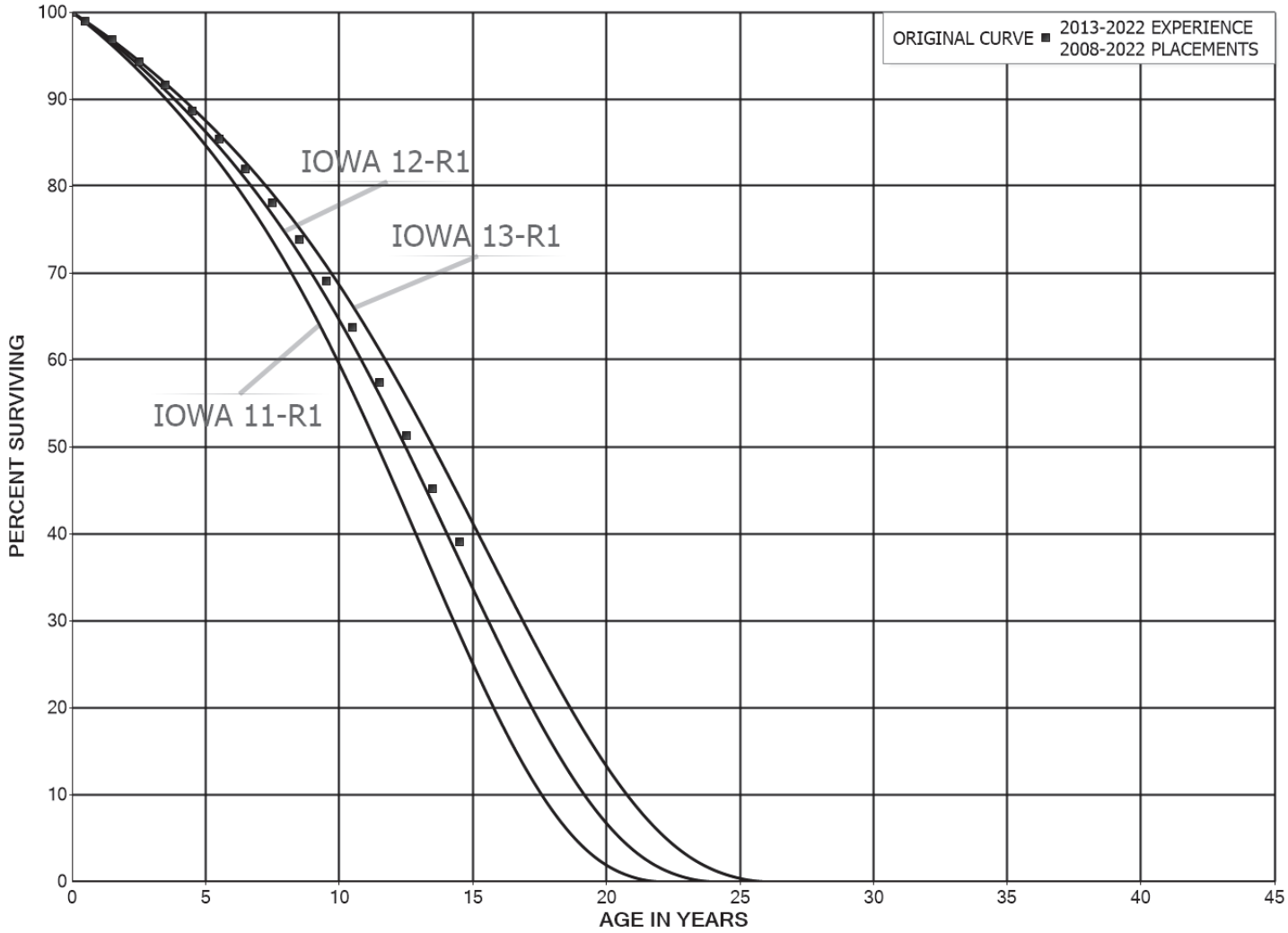
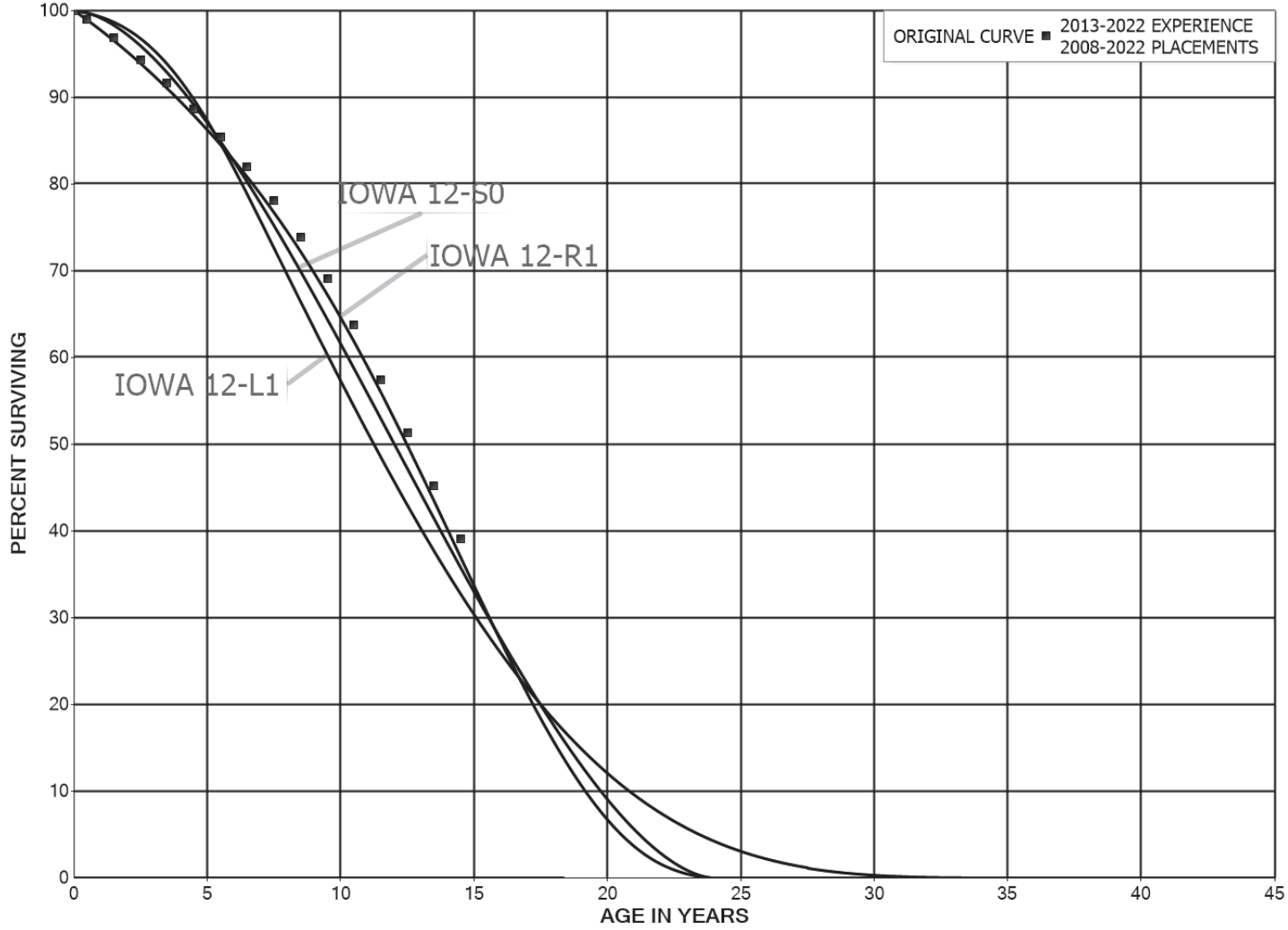




FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1, S0 AND R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES



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
DISTRIBUTION PLANT		
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
GENERAL PLANT		
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

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>
DISTRIBUTION PLANT	
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)
GENERAL PLANT	
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.

**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%

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

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)
STEAM PRODUCTION PLANT									
BIG BEND POWER PLANT									
<i>BIG BEND COMMON</i>									
311.00	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	12-2057	40-L0 *	(12)	219,407,898.74	48,398,158	197,338,688	23.61	8,358,267	3.81
314.00	12-2057	45-R1 *	(8)	28,314,959.60	(856,157)	31,436,314	28.46	1,104,579	3.90
315.00	12-2057	50-R1.5 *	(4)	43,865,595.04	19,735,481	25,884,757	27.36	946,080	2.16
316.00	12-2057	55-R0.5 *	(1)	26,457,682.67	11,831,648	14,890,611	27.89	533,905	2.02
TOTAL BIG BEND COMMON				570,853,303.71	150,739,482	463,367,525	26.74	17,307,926	3.03
<i>BIG BEND UNIT 4</i>									
311.00	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	12-2040	40-L0 *	(12)	552,262,971.74	218,119,144	400,415,384	13.48	29,704,405	5.38
314.00	12-2040	45-R1 *	(8)	123,977,661.84	52,223,808	81,672,067	14.13	5,780,047	4.66
315.00	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	12-2040	55-R0.5 *	(1)	8,248,594.10	6,056,093	2,274,987	14.33	158,757	1.92
TOTAL BIG BEND UNIT 4				886,656,614.87	392,380,258	579,681,597	17.10	42,024,866	4.74
TOTAL BIG BEND POWER PLANT				1,457,509,918.58	543,119,740	1,043,049,122	20.33	59,332,792	4.07
TOTAL STEAM PRODUCTION PLANT				1,457,509,918.58	543,119,740	1,043,049,122	20.33	59,332,792	4.07
BIG BEND POWER PLANT									
<i>BIG BEND UNIT 1</i>									
341.00	12-2057	50-R3 *	(10)	2,290,548.98	1,536,810	982,794	12.50	78,624	3.43
342.00	12-2057	50-R0.5 *	(3)	3,390,810.17	1,599,040	1,893,495	25.16	75,258	2.22
343.00	12-2057	50-O1 *	(4)	459,001,278.17	19,610,395	457,750,934	27.41	16,700,144	3.64
345.00	12-2057	55-S1 *	(4)	546,961.13	95,858	472,981	29.57	15,995	2.92
346.00	12-2057	35-L2 *	(3)	308,525.93	245,094	72,688	8.87	8,195	2.66
TOTAL BIG BEND UNIT 1				465,538,124.38	23,087,198	461,172,892	27.32	16,878,216	3.63
<i>BIG BEND UNIT 4</i>									
341.00	12-2049	50-R3 *	(10)	3,311,083.09	1,048,804	2,593,387	23.15	112,025	3.38
342.00	12-2049	50-R0.5 *	(3)	5,596,200.86	216,754	5,547,333	22.26	249,206	4.45
343.00	12-2049	50-O1 *	(4)	23,563,084.18	10,732,429	13,773,178	21.46	641,807	2.72
345.00	12-2049	55-S1 *	(4)	15,256,508.47	7,575,498	8,291,271	22.46	369,157	2.42
346.00	12-2049	35-L2 *	(3)	510,664.71	252,987	272,998	17.10	15,965	3.13
TOTAL BIG BEND UNIT 4				48,237,541.31	19,826,472	30,478,167	21.96	1,388,160	2.88
<i>BIG BEND UNIT 5</i>									
341.00	12-2057	50-R3 *	(10)	-	-	-	50.00	-	2.20 **
342.00	12-2057	50-R0.5 *	(3)	506,226.31	(21,322)	542,735	28.38	19,124	3.78
343.00	12-2057	50-O1 *	(4)	176,678,691.06	14,301,530	169,444,308	27.37	6,190,877	3.50
345.00	12-2057	55-S1 *	(4)	-	-	-	55.00	-	1.89 **
346.00	12-2057	35-L2 *	(3)	-	-	-	35.00	-	2.94 **
TOTAL BIG BEND UNIT 5				177,184,917.37	14,280,209	169,987,043	27.37	6,210,001	3.50
<i>BIG BEND UNIT 6</i>									
341.00	12-2057	50-R3 *	(10)	-	-	-	50.00	-	2.20 **
342.00	12-2057	50-R0.5 *	(3)	528,137.88	(3,843)	547,825	28.38	19,303	3.65
343.00	12-2057	50-O1 *	(4)	175,430,566.71	14,231,833	168,215,956	27.37	6,145,998	3.50
345.00	12-2057	55-S1 *	(4)	-	-	-	55.00	-	1.89 **
346.00	12-2057	35-L2 *	(3)	-	-	-	35.00	-	2.94 **
TOTAL BIG BEND UNIT 6				175,958,704.59	14,227,991	168,763,781	27.37	6,165,301	3.50
TOTAL BIG BEND POWER STATION				866,919,287.65	71,421,868	830,401,883	27.10	30,641,678	3.53

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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)
POLK POWER STATION									
<i>POLK COMMON</i>									
341.00	12-2052	50-R3 *	(10)	192,917,189.90	67,373,353	144,835,556	25.17	5,754,293	2.98
342.00	12-2052	50-R0.5 *	(3)	12,705,808.13	3,274,313	9,812,464	24.29	403,971	3.18
343.00	12-2052	50-O1 *	(4)	13,916,023.17	1,969,286	12,503,379	23.75	526,458	3.78
343.10	12-2052	8-L0 *	39	-	-	-	8.00	-	7.63 **
TOTAL ACCOUNT 343 PRIME MOVERS				13,916,023.17	1,969,286	12,503,379	23.75	526,458	3.78
345.00	12-2052	55-S1 *	(4)	14,519,008.44	4,521,661	10,578,108	25.61	413,046	2.84
346.00	12-2052	35-L2 *	(3)	1,259,507.78	68,358	1,228,935	20.88	58,857	4.67
TOTAL POLK COMMON				235,317,337.42	77,206,969	178,958,442	25.01	7,156,625	3.04
<i>POLK UNIT 1 GASIFIER</i>									
341.00	12-2036	50-R3 *	(10)	53,047,915.23	28,573,732	29,778,975	11.45	2,600,784	4.90
342.00	12-2036	50-R0.5 *	(3)	248,976,995.69	152,814,023	103,632,282	11.17	9,277,733	3.73
343.00	12-2036	50-O1 *	(4)	148,649,197.45	88,650,997	65,944,168	11.13	5,924,903	3.99
343.10	12-2036	8-L0 *	39	15,096,275.70	3,996,254	5,212,474	4.83	1,079,187	7.15
TOTAL ACCOUNT 343 PRIME MOVERS				163,745,473.15	92,647,252	71,156,642	10.16	7,004,090	4.28
345.00	12-2036	55-S1 *	(4)	60,548,846.73	45,710,331	17,260,469	11.24	1,535,629	2.54
346.00	12-2036	35-L2 *	(3)	6,316,781.98	3,118,987	3,387,299	10.16	333,396	5.28
TOTAL POLK UNIT 1 GASIFIER				532,636,012.78	322,864,325	225,215,667	10.85	20,751,632	3.90
<i>POLK UNIT 2</i>									
341.00	12-2052	50-R3 *	(10)	2,342,155.29	1,331,857	1,244,514	23.55	52,846	2.26
342.00	12-2052	50-R0.5 *	(3)	2,365,638.35	690,923	1,745,684	23.98	72,797	3.08
343.00	12-2052	50-O1 *	(4)	28,974,176.09	9,221,430	20,911,713	23.39	894,045	3.09
343.10	12-2052	8-L0 *	39	7,088,119.44	1,558,312	2,765,441	5.33	518,844	7.32
TOTAL ACCOUNT 343 PRIME MOVERS				36,062,295.53	10,779,742	23,677,154	16.76	1,412,889	3.92
345.00	12-2052	55-S1 *	(4)	19,207,796.38	11,226,500	8,749,608	23.61	370,589	1.93
346.00	12-2052	35-L2 *	(3)	173,209.91	139,897	38,509	14.79	2,604	1.50
TOTAL POLK UNIT 2				60,151,095.46	24,168,919	35,455,469	18.55	1,911,725	3.18
<i>POLK UNIT 3</i>									
341.00	12-2052	50-R3 *	(10)	10,708,676.69	6,000,960	5,778,584	23.74	243,411	2.27
342.00	12-2052	50-R0.5 *	(3)	1,514,894.73	645,094	915,248	23.62	38,749	2.56
343.00	12-2052	50-O1 *	(4)	32,249,524.22	21,819,630	11,719,875	23.00	509,560	1.58
343.10	12-2052	8-L0 *	39	6,150,760.39	1,613,264	2,138,700	5.99	357,045	5.80
TOTAL ACCOUNT 343 PRIME MOVERS				38,400,284.61	23,432,894	13,858,575	15.99	866,605	2.26
345.00	12-2052	55-S1 *	(4)	9,125,740.63	5,945,160	3,545,610	23.36	151,781	1.66
346.00	12-2052	35-L2 *	(3)	432,910.42	283,697	162,201	15.36	10,560	2.44
TOTAL POLK UNIT 3				60,182,507.08	36,307,805	24,260,218	18.50	1,311,106	2.18
<i>POLK UNIT 4</i>									
341.00	12-2052	50-R3 *	(10)	5,818,840.91	2,412,947	3,987,778	24.98	159,639	2.74
342.00	12-2052	50-R0.5 *	(3)	2,369,198.87	239,613	2,200,662	23.91	92,039	3.88
343.00	12-2052	50-O1 *	(4)	21,726,818.11	7,378,258	15,217,633	23.35	651,719	3.00
343.10	12-2052	8-L0 *	39	6,688,260.11	1,033,396	3,046,443	5.99	508,588	7.60
TOTAL ACCOUNT 343 PRIME MOVERS				28,415,078.22	8,411,654	18,264,076	15.74	1,160,307	4.08
345.00	12-2052	55-S1 *	(4)	5,586,747.43	3,437,915	2,372,302	24.28	97,706	1.75
346.00	12-2052	35-L2 *	(3)	-	-	-	35.00	-	2.94 **
TOTAL POLK UNIT 4				42,189,865.43	14,502,128	26,824,818	17.77	1,509,691	3.58
<i>POLK UNIT 5</i>									
341.00	12-2052	50-R3 *	(10)	5,748,794.52	2,423,788	3,899,886	24.96	156,245	2.72
342.00	12-2052	50-R0.5 *	(3)	2,759,831.05	767,540	2,075,086	23.99	86,498	3.13
343.00	12-2052	50-O1 *	(4)	19,842,748.02	6,026,359	14,610,099	23.33	626,237	3.16
343.10	12-2052	8-L0 *	39	5,380,611.60	823,354	2,458,820	5.75	427,621	7.95
TOTAL ACCOUNT 343 PRIME MOVERS				25,223,359.62	6,849,712	17,068,919	16.20	1,053,858	4.18



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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)) \times (5)-(6)	COMPOSITE REMAINING LIFE (8)	ANNUAL DEPRECIATION ACCRUALS (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)	-	-	-	35.00	-	2.94 **
TOTAL POLK UNIT 5				39,203,602.29	13,468,294	25,307,119	18.21	1,389,968	3.55
POLK UNIT 6									
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
342.00 FUEL HOLDERS	12-2052	50-R0.5 *	(3)	216,762,618.15	45,118,089	178,147,407	24.36	7,313,112	3.37
343.00 PRIME MOVERS	12-2052	50-O1 *	(4)	226,870,880.17	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	-	-	-	8.00	-	7.63 **
TOTAL ACCOUNT 343 PRIME MOVERS				226,870,880.17	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	557,097	3.04
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2052	35-L2 *	(3)	141,626.41	30,886	114,989	21.89	5,253	3.71
TOTAL POLK UNIT 6				475,488,273.79	101,776,150	391,365,085	24.20	16,172,746	3.40
TOTAL POLK POWER STATION				1,445,168,694.25	590,294,591	907,386,818	18.07	50,203,493	3.47
BAYSIDE POWER STATION									
BAYSIDE COMMON									
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	24,690,269	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	10,805,680	5.07	2,131,298	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				253,333,617.97	65,652,757	191,272,763	18.62	10,273,841	4.06
BAYSIDE UNIT 1									
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				411,406,867.86	180,383,286	223,736,282	11.16	20,048,844	4.87
BAYSIDE UNIT 2									
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	7,986,535	5.60
343.00 PRIME MOVERS	12-2038	50-O1 *	(4)	252,939,408.69	113,313,487	149,743,498	12.84	11,662,266	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
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	853,789	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
BAYSIDE UNIT 3									
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	2,778,832	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	6,255	5.45	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	6,496,955	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	17,201,883	18,820,033	21.98	856,052	2.47



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)
BAYSIDE UNIT 4									
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	1,418,335	2,055,166	21.67	94,839	2.81
343.00 PRIME MOVERS	12-2049	50-O1 *	(4)	15,850,670.55	9,597,763	6,886,935	21.30	323,330	2.04
343.10 PRIME MOVERS - CONTRACTUAL SERVICE AGREEMENTS	12-2049	8-L0 *	39	42,590.23	13,853	12,147	5.58	2,177	5.11
TOTAL ACCOUNT 343 PRIME MOVERS				15,893,260.78	9,611,596	6,899,082	21.19	325,507	2.05
345.00 ACCESSORY ELECTRIC EQUIPMENT	12-2049	55-S1 *	(4)	4,168,999.00	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	445	16.99	26	2.87
TOTAL BAYSIDE UNIT 4				23,677,829.00	13,016,608	11,570,829	21.58	536,298	2.26
BAYSIDE UNIT 5									
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
TOTAL ACCOUNT 343 PRIME MOVERS				18,856,156.60	10,416,957	7,582,484	19.40	390,823	2.07
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 **
TOTAL BAYSIDE UNIT 5				32,314,468.90	17,920,483	14,100,398	20.68	681,747	2.11
BAYSIDE UNIT 6									
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
TOTAL ACCOUNT 343 PRIME MOVERS				17,524,630.17	11,507,926	6,712,719	21.25	315,827	1.80
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
TOTAL BAYSIDE UNIT 6				36,064,634.64	20,027,505	17,618,547	22.00	800,993	2.22
TOTAL BAYSIDE POWER STATION				1,332,418,710.04	527,021,142	796,251,431	12.94	61,552,361	4.62
TOTAL OTHER PRODUCTION PLANT				3,644,506,691.94	1,188,737,602	2,534,040,132	17.80	142,397,532	3.91
SOLAR SITES									
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	35,783,835	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
TOTAL SOLAR SITES				1,796,925,568.20	189,016,259	1,607,909,309	25.60	62,810,725	3.50
DC MICRO GRID									
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	31,693	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
TOTAL DC MICRO GRID				938,629.24	57,798	880,831	26.96	32,673	3.48
MACDILL AIR FORCE BASE									
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 **
TOTAL MACDILL AIR FORCE BASE				-	-	-	-	-	-
TOTAL PRODUCTION PLANT				6,899,880,807.96	1,920,931,398	5,185,879,394	20.21	264,573,722	3.83

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ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST AS OF DECEMBER 31, 2024	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	COMPOSITE REMAINING LIFE	ANNUAL DEPRECIATION ACCRUALS	ANNUAL DEPRECIATION RATE
(1)	(2)	(3)	(4)	(5)	(6)	(7)=(100%- (4) x (5) / (6))	(8)	(9)=(7)/(8)	(10)=(9)/(5)
TRANSMISSION									
350.01	LAND RIGHTS	75-S4	(10)	12,162,254.09	5,088,906	8,289,573	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	5,281,270	574,599	8.78	65,444	1.29
355.00	POLES AND FIXTURES	50-R1	(50)	504,990,597.19	132,990,187	624,495,709	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	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
358.00	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	18,698,331	52.77	354,336	1.77
TOTAL TRANSMISSION				1,279,110,310.89	297,894,028	1,375,587,294	41.14	33,433,772	2.61
DISTRIBUTION									
361.00	STRUCTURES AND IMPROVEMENTS	60-R3	(40)	33,964,615.89	9,867,022	37,683,441	43.06	875,138	2.58
362.00	STATION EQUIPMENT	45-R1	(20)	323,608,731.52	79,668,418	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	35-R2.5	(75)	475,405,746.43	180,542,111	651,417,945	25.79	25,258,548	5.31
365.00	OVERHEAD CONDUCTORS AND DEVICES	50-R1.5	(30)	290,431,971.90	153,457,026	224,104,537	33.13	6,764,399	2.33
366.00	UNDERGROUND CONDUIT	60-R4	(5)	441,958,093.44	96,115,688	367,940,310	47.17	7,800,303	1.76
367.00	UNDERGROUND CONDUCTORS AND DEVICES	35-R1.5	(15)	742,409,241.49	36,671,003	817,099,625	30.76	26,563,707	3.58
368.00	LINE TRANSFORMERS	30-S2	(20)	995,139,376.49	367,078,001	827,089,251	21.21	38,995,250	3.92
369.00	SERVICES - OVERHEAD	45-R3	(30)	84,774,891.47	66,604,199	43,603,160	22.02	1,980,162	2.34
369.02	SERVICES - UNDERGROUND	45-R3	(20)	152,864,830.52	74,858,129	108,579,668	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	1,369,998	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	682,788	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	299,234,862	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
TOTAL DISTRIBUTION				4,089,092,702.37	1,206,536,561	3,873,961,560	25.71	150,663,551	3.68
GENERAL PLANT									
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	302,062	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
TOTAL GENERAL PLANT				345,615,711.62	117,538,618	225,913,065	22.06	10,240,371	2.96
TOTAL TRANSMISSION, DISTRIBUTION AND GENERAL PLANT				5,713,818,724.88	1,621,969,208	5,475,461,919	28.17	194,337,694	3.40
TOTAL DEPRECIABLE PLANT				12,613,699,532.84	3,542,900,606	10,661,341,313	23.64	458,911,416	3.64
ACCOUNTS NOT STUDIED									
LAND									
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	-	-			
TOTAL LAND				232,076,475.72					
AMORTIZABLE									
303.15	SOFTWARE - 15 YEAR			566,825,259.60	176,392,257				
303.99	INTANGIBLE SOFTWARE SOLAR - 30 YEAR			4,626,591.23	364,237				
312.47	BIG BEND FUEL CLAUSE			10,156,523.81	10,187,110				
316.47	BIG BEND TOOLS			310,963.11	250,001				
346.87	POLK TOOLS			1,940,358.72	1,010,857				
346.37	BAYSIDE TOOLS			268,326.20	167,815				
391.01	OFFICE FURNITURE AND EQUIPMENT			8,137,066.22	3,957,300				

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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)
391.02				15,306,389.49	9,054,396				
391.04				57,774,807.50	25,041,686				
393.00				26,819.86	3,835				
394.00				15,568,742.99	6,505,199				
394.01				4,188,533.43	2,993,234				
395.00				2,999,813.02	1,401,002				
397.00				44,534,719.17	25,243,317				
398.00				5,579,193.22	2,793,456				
TOTAL AMORTIZABLE				738,244,107.57	265,365,700				
TOTAL ACCOUNTS NOT STUDIED				970,320,583.29	265,365,700				
TOTAL ELECTRIC PLANT				13,584,020,116.13	3,808,266,306				

* 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 (1)	ORIGINAL COST AS OF DECEMBER 31, 2024 (2)	BOOK DEPRECIATION RESERVE (3)	EXISTING ESTIMATES					PROPOSED ESTIMATES					INCREASE/ DECREASE (14)=(12)-(7)
			PROBABLE RETIREMENT DATE (4)	SURVIVOR CURVE (5)	NET SALVAGE PERCENT (6)	ANNUAL DEPRECIATION ACCRUALS (7)	ANNUAL DEPRECIATION RATE (8)	PROBABLE RETIREMENT DATE (9)	SURVIVOR CURVE (10)	NET SALVAGE PERCENT (11)	ANNUAL DEPRECIATION ACCRUALS (12)	ANNUAL DEPRECIATION RATE (13)	
STEAM PRODUCTION PLANT													
BIG BEND POWER PLANT													
<i>BIG BEND COMMON</i>													
311.00 STRUCTURES AND IMPROVEMENTS	252,807,167.66	71,630,371	12-2045	VARIOUS *	(2)	8,089,829	3.20	12-2057	75-R1.5 *	(5)	6,365,095	2.52	(1,724,734)
312.00 BOILER PLANT EQUIPMENT	219,407,898.74	48,398,158	12-2045	VARIOUS *	(5)	10,092,763	4.60	12-2057	40-L0 *	(12)	8,358,267	3.81	(1,734,496)
314.00 TURBOGENERATOR UNITS	28,314,959.60	(856,157)	12-2045	VARIOUS *	(6)	877,764	3.10	12-2057	45-R1 *	(8)	1,104,579	3.90	226,815
315.00 ACCESSORY ELECTRIC EQUIPMENT	43,865,595.04	19,735,461	12-2045	VARIOUS *	(5)	1,535,296	3.50	12-2057	50-R1.5 *	(4)	946,080	2.16	(589,216)
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	26,457,682.67	11,831,648	12-2045	VARIOUS *	(2)	873,104	3.30	12-2057	55-R0.5 *	(1)	533,905	2.02	(339,199)
TOTAL BIG BEND COMMON	570,853,303.71	150,739,482				21,468,756	3.77				17,307,926	3.03	(4,160,830)
<i>BIG BEND UNIT 4</i>													
311.00 STRUCTURES AND IMPROVEMENTS	104,628,975.73	54,187,413	12-2045	VARIOUS *	(2)	1,987,951	1.90	12-2040	75-R1.5 *	(5)	3,653,085	3.49	1,665,134
312.00 BOILER PLANT EQUIPMENT	552,262,871.74	218,119,144	12-2045	VARIOUS *	(5)	18,224,678	3.30	12-2040	40-L0 *	(12)	29,704,405	5.38	11,479,727
314.00 TURBOGENERATOR UNITS	123,977,861.84	52,223,808	12-2045	VARIOUS *	(6)	3,967,285	3.20	12-2040	45-R1 *	(8)	5,780,047	4.66	1,812,762
315.00 ACCESSORY ELECTRIC EQUIPMENT	97,538,411.46	61,793,800	12-2045	VARIOUS *	(5)	2,828,614	2.90	12-2040	50-R1.5 *	(4)	2,726,572	2.80	(100,042)
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	8,248,594.10	6,056,093	12-2045	VARIOUS *	(2)	148,475	1.80	12-2040	55-R0.5 *	(1)	158,757	1.92	10,282
TOTAL BIG BEND UNIT 4	886,656,614.87	392,380,258				27,157,003	3.06				42,024,866	4.74	14,867,863
TOTAL BIG BEND POWER PLANT	1,457,509,918.58	543,119,740				48,625,759	3.34				59,332,792	4.07	10,707,033
TOTAL STEAM PRODUCTION PLANT	1,457,509,918.58	543,119,740				48,625,759	3.34				59,332,792	4.07	10,707,033
OTHER PRODUCTION													
BIG BEND POWER PLANT													
<i>BIG BEND UNIT 1</i>													
341.00 STRUCTURES AND IMPROVEMENTS	2,290,548.98	1,536,810	12-2057	VARIOUS *	0	66,426	2.90	12-2057	50-R3 *	(10)	78,624	3.43	12,198
342.00 FUEL HOLDERS	3,390,810.17	1,599,040	12-2057	VARIOUS *	0	98,333	2.90	12-2057	50-R0.5 *	(3)	75,258	2.22	(23,075)
343.00 PRIME MOVERS	459,001,278.17	19,610,395	12-2057	VARIOUS *	0	13,311,037	2.90	12-2057	50-Q1 *	(4)	16,700,144	3.64	3,389,107
345.00 ACCESSORY ELECTRIC EQUIPMENT	546,961.13	95,858	12-2057	VARIOUS *	0	15,862	2.90	12-2057	55-S1 *	(4)	15,995	2.92	133
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	308,525.93	245,094	12-2057	VARIOUS *	0	8,947	2.90	12-2057	35-L2 *	(3)	8,195	2.66	(752)
TOTAL BIG BEND UNIT 1	465,538,124.38	23,087,198				13,500,605	2.90				16,878,216	3.63	3,377,611
<i>BIG BEND UNIT 4</i>													
341.00 STRUCTURES AND IMPROVEMENTS	3,311,083.09	1,048,804	12-2049	VARIOUS *	(2)	119,199	3.60	12-2049	50-R3 *	(10)	112,025	3.38	(7,174)
342.00 FUEL HOLDERS	5,596,200.86	216,754	12-2049	VARIOUS *	(5)	145,501	2.60	12-2049	50-R0.5 *	(3)	249,206	4.45	103,705
343.00 PRIME MOVERS	23,563,084.18	10,732,429	12-2049	VARIOUS *	(7)	730,456	3.10	12-2049	50-Q1 *	(4)	641,807	2.72	(88,649)
345.00 ACCESSORY ELECTRIC EQUIPMENT	15,256,508.47	7,575,498	12-2049	VARIOUS *	(5)	427,182	2.80	12-2049	55-S1 *	(4)	369,157	2.42	(58,025)
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	510,864.71	252,987	12-2049	VARIOUS *	(2)	14,809	2.90	12-2049	35-L2 *	(3)	15,965	3.13	1,156
TOTAL BIG BEND UNIT 4	48,237,541.31	19,626,472				1,437,147	2.98				1,388,160	2.88	(48,987)
<i>BIG BEND UNIT 5</i>													
341.00 STRUCTURES AND IMPROVEMENTS	-	-	12-2057	VARIOUS *	0	-	2.90	12-2057	50-R3 *	(10)	-	2.20 **	-
342.00 FUEL HOLDERS	506,226.31	(21,322)	12-2057	VARIOUS *	0	14,681	2.90	12-2057	50-R0.5 *	(3)	19,124	3.78	4,443
343.00 PRIME MOVERS	176,678,691.06	14,301,530	12-2057	VARIOUS *	0	5,123,682	2.90	12-2057	50-Q1 *	(4)	6,190,877	3.50	1,067,195
345.00 ACCESSORY ELECTRIC EQUIPMENT	-	-	12-2057	VARIOUS *	0	-	2.90	12-2057	55-S1 *	(4)	-	1.89 **	-
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	-	-	12-2057	VARIOUS *	0	-	2.90	12-2057	35-L2 *	(3)	-	2.94 **	-
TOTAL BIG BEND UNIT 5	177,184,917.37	14,280,209				5,138,363	2.90				6,210,001	3.50	1,071,638
<i>BIG BEND UNIT 6</i>													
341.00 STRUCTURES AND IMPROVEMENTS	-	-	12-2057	VARIOUS *	0	-	2.90	12-2057	50-R3 *	(10)	-	2.20 **	-
342.00 FUEL HOLDERS	528,137.88	(3,843)	12-2057	VARIOUS *	0	15,316	2.90	12-2057	50-R0.5 *	(3)	19,303	3.65	3,987
343.00 PRIME MOVERS	175,430,566.71	14,231,833	12-2057	VARIOUS *	0	5,087,486	2.90	12-2057	50-Q1 *	(4)	6,145,998	3.50	1,058,512
345.00 ACCESSORY ELECTRIC EQUIPMENT	-	-	12-2057	VARIOUS *	0	-	2.90	12-2057	55-S1 *	(4)	-	1.89 **	-
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	-	-	12-2057	VARIOUS *	0	-	2.90	12-2057	35-L2 *	(3)	-	2.94 **	-
TOTAL BIG BEND UNIT 6	175,958,704.59	14,227,991				5,102,802	2.90				6,165,301	3.50	1,062,499
TOTAL BIG BEND POWER STATION	866,919,287.65	71,421,868				25,178,917	2.90				30,641,678	3.53	5,462,761
POLK POWER STATION													
<i>POLK COMMON</i>													
341.00 STRUCTURES AND IMPROVEMENTS	192,917,189.90	67,373,353	12-2047	VARIOUS *	(2)	5,980,433	3.10	12-2052	50-R3 *	(10)	5,754,293	2.98	(226,140)
342.00 FUEL HOLDERS	12,705,808.13	3,274,313	12-2047	VARIOUS *	(5)	381,168	3.00	12-2052	50-R0.5 *	(3)	403,971	3.18	22,803
343.00 PRIME MOVERS	13,916,023.17	1,969,286	12-2047	VARIOUS *	(7)	500,977	3.60	12-2052	50-Q1 *	(4)	526,458	3.78	25,481
343.10 PRIME MOVERS - CONTRACTUAL SERVICE AGREEMENTS	-	-	12-2047	VARIOUS *	(7)	-	3.60	12-2052	8-L0 *	39	-	7.63 **	-
345.00 ACCESSORY ELECTRIC EQUIPMENT	14,519,008.44	4,521,661	12-2047	VARIOUS *	(5)	522,684	3.60	12-2052	55-S1 *	(4)	413,046	2.84	(109,638)
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	1,259,507.78	68,358	12-2047	VARIOUS *	(2)	70,532	5.60	12-2052	35-L2 *	(3)	58,857	4.67	(11,675)
TOTAL POLK COMMON	235,317,337.42	77,206,969				7,455,794	3.17				7,156,625	3.04	(299,169)
<i>POLK UNIT 1 GASIFIER</i>													
341.00 STRUCTURES AND IMPROVEMENTS	53,047,915.23	28,573,732	12-2036	VARIOUS *	(2)	1,962,773	3.70	12-2036	50-R3 *	(10)	2,600,784	4.90	638,011
342.00 FUEL HOLDERS	248,976,995.69	152,814,023	12-2036	VARIOUS *	(5)	10,208,057	4.10	12-2036	50-R0.5 *	(3)	9,277,733	3.73	(930,324)
343.00 PRIME MOVERS	148,649,197.45	88,650,997	12-2036	VARIOUS *	(7)	6,837,863	4.60	12-2036	50-Q1 *	(4)	5,824,903	3.99	(912,960)
343.10 PRIME MOVERS - CONTRACTUAL SERVICE AGREEMENTS	15,096,275.70	3,996,254	12-2036	VARIOUS *	(7)	694,429	4.60	12-2036	8-L0 *	39	1,078,187	7.15	384,758
345.00 ACCESSORY ELECTRIC EQUIPMENT	60,548,846.73	45,710,331	12-2036	VARIOUS *	(5)	1,998,112	3.30	12-2036	55-S1 *	(4)	1,535,629	2.54	(462,483)
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	6,316,781.98	3,118,987	12-2036	VARIOUS *	(2)	265,305	4.20	12-2036	35-L2 *	(3)	333,396	5.28	68,091
TOTAL POLK UNIT 1 GASIFIER	532,636,012.78	322,864,325				21,966,539	4.12				20,751,632	3.90	(1,214,907)

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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 (1)	ORIGINAL COST AS OF DECEMBER 31, 2024 (2)	BOOK DEPRECIATION RESERVE (3)	EXISTING ESTIMATES					PROPOSED ESTIMATES					INCREASE/ DECREASE (14)=(12)-(7)
			PROBABLE RETIREMENT DATE (4)	SURVIVOR CURVE (5)	NET SALVAGE PERCENT (6)	ANNUAL DEPRECIATION ACCRUALS (7)	ANNUAL DEPRECIATION RATE (8)	PROBABLE RETIREMENT DATE (9)	SURVIVOR CURVE (10)	NET SALVAGE PERCENT (11)	ANNUAL DEPRECIATION ACCRUALS (12)	ANNUAL DEPRECIATION RATE (13)	
POLK UNIT 2													
341.00 STRUCTURES AND IMPROVEMENTS	2,342,155.29	1,331,857	12-2040	VARIOUS *	(2)	60,896	2.60	12-2052	50-R3 *	(10)	52,846	2.26	(8,050)
342.00 FUEL HOLDERS	2,365,638.35	690,923	12-2040	VARIOUS *	(5)	101,722	4.30	12-2052	50-R0.5 *	(3)	72,797	3.08	(28,925)
343.00 PRIME MOVERS	28,374,176.09	9,221,430	12-2040	VARIOUS *	(7)	1,419,735	4.90	12-2052	50-O1 *	(4)	894,045	3.09	(525,690)
343.10 PRIME MOVERS - CONTRACTUAL SERVICE AGREEMENTS	7,088,119.44	1,558,312	12-2040	VARIOUS *	(7)	347,318	4.90	12-2052	8-L0 *	39	518,844	7.32	171,526
345.00 ACCESSORY ELECTRIC EQUIPMENT	19,207,796.38	11,226,500	12-2040	VARIOUS *	(5)	653,065	3.40	12-2052	55-S1 *	(4)	370,589	1.93	(282,476)
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	173,209.91	139,897	12-2040	VARIOUS *	(2)	2,945	1.70	12-2052	35-L2 *	(3)	2,604	1.50	(341)
TOTAL POLK UNIT 2	60,151,095.46	24,168,919				2,585,681	4.30				1,911,725	3.18	(673,956)
POLK UNIT 3													
341.00 STRUCTURES AND IMPROVEMENTS	10,708,676.69	6,000,960	12-2042	VARIOUS *	(2)	278,426	2.60	12-2052	50-R3 *	(10)	243,411	2.27	(35,015)
342.00 FUEL HOLDERS	1,514,894.73	645,094	12-2042	VARIOUS *	(5)	48,477	3.20	12-2052	50-R0.5 *	(3)	38,749	2.56	(9,728)
343.00 PRIME MOVERS	32,249,524.22	21,819,630	12-2042	VARIOUS *	(7)	1,160,993	3.60	12-2052	50-O1 *	(4)	509,560	1.58	(651,433)
343.10 PRIME MOVERS - CONTRACTUAL SERVICE AGREEMENTS	6,150,760.39	1,613,264	12-2042	VARIOUS *	(7)	221,427	3.60	12-2052	8-L0 *	39	357,045	5.80	135,618
345.00 ACCESSORY ELECTRIC EQUIPMENT	9,125,740.63	5,945,160	12-2042	VARIOUS *	(5)	346,778	3.80	12-2052	55-S1 *	(4)	151,781	1.66	(194,997)
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	432,910.42	283,697	12-2042	VARIOUS *	(2)	9,524	2.20	12-2052	35-L2 *	(3)	10,560	2.44	1,036
TOTAL POLK UNIT 3	60,182,507.08	36,307,605				2,065,615	3.43				1,311,106	2.18	(754,309)
POLK UNIT 4													
341.00 STRUCTURES AND IMPROVEMENTS	5,818,840.91	2,412,947	12-2047	VARIOUS *	(2)	157,109	2.70	12-2052	50-R3 *	(10)	159,639	2.74	2,530
342.00 FUEL HOLDERS	2,369,198.87	239,613	12-2047	VARIOUS *	(5)	66,338	2.80	12-2052	50-R0.5 *	(3)	92,039	3.88	25,701
343.00 PRIME MOVERS	21,726,818.11	7,379,258	12-2047	VARIOUS *	(7)	1,021,160	4.70	12-2052	50-O1 *	(4)	651,719	3.00	(369,441)
343.10 PRIME MOVERS - CONTRACTUAL SERVICE AGREEMENTS	6,688,260.11	1,033,396	12-2047	VARIOUS *	(7)	314,348	4.70	12-2052	8-L0 *	39	508,588	7.60	194,240
345.00 ACCESSORY ELECTRIC EQUIPMENT	5,586,747.43	3,437,915	12-2047	VARIOUS *	(5)	139,669	2.50	12-2052	55-S1 *	(4)	97,706	1.75	(41,963)
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	-	-	12-2047	VARIOUS *	(2)	-	3.60	12-2052	35-L2 *	(3)	-	2.94 **	-
TOTAL POLK UNIT 4	42,189,865.43	14,502,128				1,698,624	4.03				1,508,691	3.58	(188,933)
POLK UNIT 5													
341.00 STRUCTURES AND IMPROVEMENTS	5,748,794.52	2,423,788	12-2047	VARIOUS *	(2)	155,217	2.70	12-2052	50-R3 *	(10)	156,245	2.72	1,028
342.00 FUEL HOLDERS	2,759,831.05	787,540	12-2047	VARIOUS *	(5)	102,114	3.70	12-2052	50-R0.5 *	(3)	86,498	3.13	(15,616)
343.00 PRIME MOVERS	19,842,748.02	6,025,862	12-2047	VARIOUS *	(7)	982,327	5.00	12-2052	50-O1 *	(4)	626,237	3.00	(365,909)
343.10 PRIME MOVERS - CONTRACTUAL SERVICE AGREEMENTS	5,380,611.60	823,354	12-2047	VARIOUS *	(7)	289,031	5.00	12-2052	8-L0 *	39	427,821	7.92	158,590
345.00 ACCESSORY ELECTRIC EQUIPMENT	5,471,617.10	3,427,254	12-2047	VARIOUS *	(5)	142,262	2.60	12-2052	55-S1 *	(4)	93,367	1.71	(48,895)
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	-	-	12-2047	VARIOUS *	(2)	-	3.60	12-2052	35-L2 *	(3)	-	2.94 **	-
TOTAL POLK UNIT 5	39,203,602.29	13,468,294				1,660,761	4.24				1,389,968	3.55	(270,793)
POLK UNIT 6													
341.00 STRUCTURES AND IMPROVEMENTS	13,374,554.05	4,266,582	12-2052	VARIOUS *	(2)	347,738	2.60	12-2052	50-R3 *	(10)	391,802	2.93	44,064
342.00 FUEL HOLDERS	216,762,618.15	45,116,089	12-2052	VARIOUS *	(5)	6,502,879	3.00	12-2052	50-R0.5 *	(3)	7,313,112	3.37	810,233
343.00 PRIME MOVERS	226,870,880.17	47,795,255	12-2052	VARIOUS *	(7)	7,032,997	3.10	12-2052	50-O1 *	(4)	7,905,482	3.48	872,485
343.10 PRIME MOVERS - CONTRACTUAL SERVICE AGREEMENTS	-	-	12-2052	VARIOUS *	(7)	-	3.10	12-2052	8-L0 *	39	-	7.63 **	-
345.00 ACCESSORY ELECTRIC EQUIPMENT	18,338,595.01	4,565,339	12-2052	VARIOUS *	(5)	550,158	3.00	12-2052	55-S1 *	(4)	557,097	3.04	6,539
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	141,626.41	30,886	12-2052	VARIOUS *	(2)	4,249	3.00	12-2052	35-L2 *	(3)	5,253	3.71	1,004
TOTAL POLK UNIT 6	475,488,273.79	101,776,150				14,438,021	3.04				16,172,746	3.40	1,734,725
TOTAL POLK POWER STATION	1,445,168,694.25	590,294,591				51,871,035	3.59				50,203,493	3.47	(1,667,542)
BAYSIDE POWER STATION													
BAYSIDE COMMON													
341.00 STRUCTURES AND IMPROVEMENTS	107,128,093.80	27,808,472	12-2049	VARIOUS *	(2)	3,642,355	3.40	12-2049	50-R3 *	(10)	3,962,695	3.70	320,340
342.00 FUEL HOLDERS	45,562,572.39	3,913,589	12-2049	VARIOUS *	(5)	1,366,877	3.00	12-2049	50-R0.5 *	(3)	1,942,025	4.26	575,148
343.00 PRIME MOVERS	31,034,701.06	7,585,820	12-2049	VARIOUS *	(7)	1,706,509	5.50	12-2049	50-O1 *	(4)	1,145,189	3.69	(561,720)
343.10 PRIME MOVERS - CONTRACTUAL SERVICE AGREEMENTS	28,838,294.60	6,785,680	12-2049	VARIOUS *	(7)	1,586,106	5.50	12-2049	8-L0 *	39	2,131,288	7.39	545,192
345.00 ACCESSORY ELECTRIC EQUIPMENT	29,466,322.86	14,150,248	12-2049	VARIOUS *	(5)	972,389	3.30	12-2049	55-S1 *	(4)	723,770	2.46	(248,619)
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	11,303,633.26	5,408,948	12-2049	VARIOUS *	(2)	452,145	4.00	12-2049	35-L2 *	(3)	368,864	3.26	(88,281)
TOTAL BAYSIDE COMMON	253,333,617.97	65,682,757				9,726,781	3.84				10,273,841	4.06	547,060
BAYSIDE UNIT 1													
341.00 STRUCTURES AND IMPROVEMENTS	21,251,285.23	9,610,255	12-2038	VARIOUS *	(2)	765,046	3.60	12-2038	50-R3 *	(10)	1,040,526	4.90	275,480
342.00 FUEL HOLDERS	92,211,218.74	38,522,972	12-2038	VARIOUS *	(5)	3,688,449	4.00	12-2038	50-R0.5 *	(3)	4,339,322	4.71	650,873
343.00 PRIME MOVERS	201,291,115.21	94,122,674	12-2038	VARIOUS *	(7)	12,278,758	6.10	12-2038	50-O1 *	(4)	8,966,544	4.45	(3,312,214)
343.10 PRIME MOVERS - CONTRACTUAL SERVICE AGREEMENTS	56,011,117.50	13,964,111	12-2038	VARIOUS *	(7)	3,416,978	6.20	12-2038	8-L0 *	39	4,326,564	7.72	930,376
345.00 ACCESSORY ELECTRIC EQUIPMENT	39,466,425.97	23,489,843	12-2038	VARIOUS *	(5)	1,618,123	4.10	12-2038	55-S1 *	(4)	1,325,294	3.36	(292,199)
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	1,175,705.21	673,431	12-2038	VARIOUS *	(2)	37,623	3.20	12-2038	35-L2 *	(3)	50,474	4.29	12,851
TOTAL BAYSIDE UNIT 1	411,406,867.86	180,383,286				21,804,677	5.30				20,048,844	4.87	(1,755,833)
BAYSIDE UNIT 2													
341.00 STRUCTURES AND IMPROVEMENTS	27,131,136.17	14,552,665	12-2038	VARIOUS *	(2)	949,590	3.50	12-2038	50-R3 *	(10)	1,151,475	4.24	201,885
342.00 FUEL HOLDERS	142,497,135.01	42,388,039	12-2038	VARIOUS *	(5)	5,557,388	3.90	12-2038	50-R0.5 *	(3)	7,986,535	5.60	2,429,147
343.00 PRIME MOVERS	252,939,408.69	113,313,487	12-2038	VARIOUS *	(7)	15,682,243	6.20	12-2038	50-O1 *	(4)	11,662,266	4.61	(4,019,977)
343.10 PRIME MOVERS - CONTRACTUAL SERVICE AGREEMENTS	71,747,592.34	16,090,514	12-2038	VARIOUS *	(7)	4,448,351	6.20	12-2038	8-L0 *	39	5,875,906	8.19	1,427,555
345.00 ACCESSORY ELECTRIC EQUIPMENT	45,204,445.87	25,620,125	12-2038	VARIOUS *	(5)	1,853,382	4.10	12-2038	55-S1 *	(4)	1,618,192	3.58	(235,190)
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	1,455,592.35	853,789	12-2038	VARIOUS *	(2)	48,035	3.30	12-2038	35-L2 *	(3)	60,212	4.14	12,177
TOTAL BAYSIDE UNIT 2	540,975,310.43	212,818,619				28,538,989	5.28				28,354,586	5.24	(184,403)

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, 2024 (2)	BOOK DEPRECIATION RESERVE (3)	EXISTING ESTIMATES					PROPOSED ESTIMATES					INCREASE/ DECREASE (14)=(12)-(1)
			PROBABLE RETIREMENT DATE (4)	SURVIVOR CURVE (5)	NET SALVAGE PERCENT (6)	ANNUAL DEPRECIATION ACCRUALS (7)	ANNUAL DEPRECIATION RATE (8)	PROBABLE RETIREMENT DATE (9)	SURVIVOR CURVE (10)	NET SALVAGE PERCENT (11)	ANNUAL DEPRECIATION ACCRUALS (12)	ANNUAL DEPRECIATION RATE (13)	
BAYSIDE UNIT 3													
341.00 STRUCTURES AND IMPROVEMENTS	656,349.29	75,171	12-2049	VARIOUS *	(2)	22,972	3.50	12-2049	50-R3 *	(10)	27,844	4.24	4,872
342.00 FUEL HOLDERS	3,940,542.62	1,279,927	12-2049	VARIOUS *	(5)	126,097	3.20	12-2049	50-R0.5 *	(3)	127,294	3.23	1,197
343.00 PRIME MOVERS	15,871,413.40	9,341,596	12-2049	VARIOUS *	(7)	492,014	3.10	12-2049	50-O1 *	(4)	336,212	2.12	(155,802)
343.10 PRIME MOVERS - CONTRACTUAL SERVICE AGREEMENTS	22,955.27	7,747	12-2049	VARIOUS *	(7)	712	3.10	12-2049	8-L0 *	39	1,148	5.00	436
345.00 ACCESSORY ELECTRIC EQUIPMENT	14,153,816.05	6,496,955	12-2049	VARIOUS *	(5)	382,153	2.70	12-2049	55-S1 *	(4)	363,528	5.57	(18,625)
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	904.61	487	12-2049	VARIOUS *	(2)	31	3.40	12-2049	35-L2 *	(3)	26	2.87	(5)
TOTAL BAYSIDE UNIT 3	34,645,981.24	17,201,883				1,023,979	2.96				856,052	2.47	(167,927)
BAYSIDE UNIT 4													
341.00 STRUCTURES AND IMPROVEMENTS	242,333.96	(73,139)	12-2049	VARIOUS *	(2)	12,359	5.10	12-2049	50-R3 *	(10)	14,661	6.05	2,302
342.00 FUEL HOLDERS	3,372,330.65	1,418,335	12-2049	VARIOUS *	(5)	107,915	3.20	12-2049	50-R0.5 *	(3)	94,839	2.81	(13,076)
343.00 PRIME MOVERS	15,850,670.55	9,597,763	12-2049	VARIOUS *	(7)	507,221	3.20	12-2049	50-O1 *	(4)	323,330	2.04	(183,891)
343.10 PRIME MOVERS - CONTRACTUAL SERVICE AGREEMENTS	42,590.23	13,833	12-2049	VARIOUS *	(7)	1,363	3.20	12-2049	8-L0 *	39	2,177	5.11	814
345.00 ACCESSORY ELECTRIC EQUIPMENT	4,168,999.00	2,059,329	12-2049	VARIOUS *	(5)	116,732	2.80	12-2049	55-S1 *	(4)	101,265	2.43	(15,467)
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	904.61	487	12-2049	VARIOUS *	(2)	31	3.40	12-2049	35-L2 *	(3)	26	2.87	(5)
TOTAL BAYSIDE UNIT 4	23,677,829.00	13,016,608				745,621	3.15				536,298	2.26	(209,323)
BAYSIDE UNIT 5													
341.00 STRUCTURES AND IMPROVEMENTS	793,114.26	(27,676)	12-2049	VARIOUS *	(2)	34,897	4.40	12-2049	50-R3 *	(10)	38,532	4.86	3,635
342.00 FUEL HOLDERS	2,279,059.85	834,227	12-2049	VARIOUS *	(5)	75,209	3.30	12-2049	50-R0.5 *	(3)	69,477	3.05	(5,732)
343.00 PRIME MOVERS	15,109,732.98	8,284,764	12-2049	VARIOUS *	(7)	513,731	3.40	12-2049	50-O1 *	(4)	349,735	2.31	(163,996)
343.10 PRIME MOVERS - CONTRACTUAL SERVICE AGREEMENTS	3,746,423.62	2,152,192	12-2049	VARIOUS *	(7)	127,378	3.40	12-2049	8-L0 *	39	41,088	1.10	(86,290)
345.00 ACCESSORY ELECTRIC EQUIPMENT	10,386,138.19	6,698,976	12-2049	VARIOUS *	(5)	280,426	2.70	12-2049	55-S1 *	(4)	182,915	1.76	(59,511)
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	-	-	12-2049	VARIOUS *	(2)	-	3.90	12-2049	35-L2 *	(3)	-	2.94 **	-
TOTAL BAYSIDE UNIT 5	32,314,468.90	17,920,483				1,031,641	3.19				681,747	2.11	(349,894)
BAYSIDE UNIT 6													
341.00 STRUCTURES AND IMPROVEMENTS	2,656,231.54	695,088	12-2049	VARIOUS *	(2)	82,343	3.10	12-2049	50-R3 *	(10)	96,189	3.62	13,846
342.00 FUEL HOLDERS	1,545,428.90	640,223	12-2049	VARIOUS *	(5)	57,181	3.70	12-2049	50-R0.5 *	(3)	43,912	2.84	(13,269)
343.00 PRIME MOVERS	17,513,068.63	11,503,619	12-2049	VARIOUS *	(7)	472,853	2.70	12-2049	50-O1 *	(4)	315,318	1.80	(157,535)
343.10 PRIME MOVERS - CONTRACTUAL SERVICE AGREEMENTS	11,561.54	4,307	12-2049	VARIOUS *	(7)	312	2.70	12-2049	8-L0 *	39	509	4.40	197
345.00 ACCESSORY ELECTRIC EQUIPMENT	14,326,607.55	7,178,379	12-2049	VARIOUS *	(5)	401,145	2.80	12-2049	55-S1 *	(4)	344,701	2.41	(56,444)
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	11,736.48	5,890	12-2049	VARIOUS *	(2)	258	2.20	12-2049	35-L2 *	(3)	106	3.10	364
TOTAL BAYSIDE UNIT 6	36,064,634.64	20,027,505				1,014,092	2.81				800,993	2.22	(213,099)
TOTAL BAYSIDE POWER STATION	1,332,418,710.04	527,021,142				63,885,780	4.79				61,552,361	4.62	(2,333,419)
TOTAL OTHER PRODUCTION PLANT	3,644,506,691.94	1,188,737,602				140,935,732	3.87				142,397,532	3.91	1,461,800
SOLAR SITES													
341.00 STRUCTURES AND IMPROVEMENTS	389,630,578.95	51,744,519		35-SQ	0	11,299,287	2.90		30-S3	0	13,126,887	3.37	1,827,600
343.00 PRIME MOVERS	1,110,482,449.90	97,011,381		35-SQ	0	32,203,991	2.90		30-S3	0	37,619,565	3.39	5,415,574
345.00 ACCESSORY ELECTRIC EQUIPMENT	267,298,627.97	35,783,835		35-SQ	0	7,751,660	2.90		30-S3	0	9,029,438	3.38	1,277,778
348.00 ENERGY STORAGE EQUIPMENT	29,513,911.38	4,476,523		10-SQ	0	2,951,391	10.00		10-S3	0	3,034,935	10.28	63,444
TOTAL SOLAR SITES	1,796,925,568.20	189,016,259				54,206,329	2.90				62,810,725	3.50	8,604,396
DC MICRO GRID													
341.00 STRUCTURES AND IMPROVEMENTS	-	-		30-SQ	0	-	3.33		30-S3	0	-	3.33 **	-
343.00 PRIME MOVERS	929,494.74	56,025		30-SQ	0	30,952	3.33		30-S3	0	31,693	3.41	741
345.00 ACCESSORY ELECTRIC EQUIPMENT	-	-		30-SQ	0	-	3.33		30-S3	0	-	3.33 **	-
348.00 ENERGY STORAGE EQUIPMENT	9,134.50	1,773		10-SQ	0	913	10.00		10-S3	0	980	10.73	67
TOTAL DC MICRO GRID	936,629.24	57,798				31,865	2.90				32,673	3.48	808
MACDILL AIR FORCE BASE													
341.00 STRUCTURES AND IMPROVEMENTS	-	-		n/a	n/a	-	n/a	12-2055	50-R3 *	(10)	-	2.20 **	-
343.00 FUEL HOLDERS	-	-		n/a	n/a	-	n/a	12-2055	50-R0.5 *	(3)	-	2.06 **	-
343.00 PRIME MOVERS	-	-		n/a	n/a	-	n/a	12-2055	50-O1 *	(4)	-	2.08 **	-
345.00 ACCESSORY ELECTRIC EQUIPMENT	-	-		n/a	n/a	-	n/a	12-2055	55-S1 *	(4)	-	1.99 **	-
345.00 MISCELLANEOUS POWER PLANT EQUIPMENT	-	-		n/a	n/a	-	n/a	12-2055	35-L2 *	(3)	-	2.94 **	-
348.00 ENERGY STORAGE EQUIPMENT	-	-		n/a	n/a	-	n/a	12-2055	10-S3 *	0	-	10.00 **	-
TOTAL MACDILL AIR FORCE BASE	-	-				-	-				-	-	-
TOTAL PRODUCTION PLANT	6,899,880,807.96	1,920,931,398				243,799,685	3.50				264,573,722	3.83	20,774,037
TRANSMISSION													
350.01 LAND RIGHTS	12,162,254.09	5,088,906		75-SQ	0	158,109	1.30		75-S4	(10)	187,802	1.54	29,693
351.00 ENERGY STORAGE EQUIPMENT	-	-		10-SQ	0	-	10.00		10-S3	0	-	10.00 **	-
352.00 STRUCTURES AND IMPROVEMENTS	76,177,081.30	16,085,642		60-R3	(5)	1,371,187	1.80		60-R3	(25)	1,650,724	2.17	279,537
353.00 STATION EQUIPMENT	454,634,881.29	97,479,849		45-S0	(5)	10,911,237	2.40		45-S0	(5)	10,713,107	2.36	(198,130)
354.00 TOWERS AND FIXTURES	5,092,060.55	5,281,270		55-R5	(15)	142,578	2.80		55-R4	(15)	65,444	1.29	(77,134)
355.00 POLES AND FIXTURES	504,990,597.19	132,990,187		50-R2	(40)	14,139,737	2.80		50-R1	(50)	14,415,975	2.85	276,138
356.00 OVERHEAD CONDUCTORS AND DEVICES	187,307,468.47	30,104,135		55-R2	(40)	5,431,917	2.90		55-R2	(50)	5,600,738	2.99	168,821
356.01 CLEARING RIGHTS-OF-WAY	2,110,610.13	1,797,133		50-L4	0	33,770	1.60		55-R4	0	21,442	1.02	(12,328)
357.00 UNDERGROUND CONDUIT	4,322,860.53	1,844,686		60-R5	0	73,489	1.70		60-R4	0	78,622	1.80	5,133
358.00 UNDERGROUND CONDUCTORS AND DEVICES	12,346,787.11	3,958,270		50-R5	0	333,363	2.70		50-R4	(20)	345,682	2.70	12,319
359.00 ROADS AND TRAILS	19,965,710.23	3,263,950		65-SQ	0	319,451	1.60		65-R4	(10)	354,336	1.87	34,885
TOTAL TRANSMISSION	1,279,110,510.89	297,894,028				32,914,838	2.57				33,433,772	2.61	518,934
DISTRIBUTION													
361.00 STRUCTURES AND IMPROVEMENTS	33,964,615.89	9,867,022		60-R3	(5)	611,363	1.80		60-R3	(40)	875,138	2.58	263,775
362.00 STATION EQUIPMENT	323,608,731.52	79,668,418		45-R1	(10)	8,090,218	2.50		45-R1	(20)	8,915,715	2.76	825,497

DOCKET NO. 20240026-EI
EXHIBIT NO. NA-1
WITNESS: ALLIS
DOCUMENT NO. 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 (1)	ORIGINAL COST AS OF DECEMBER 31, 2024 (2)	BOOK DEPRECIATION RESERVE (3)	EXISTING ESTIMATES					PROPOSED ESTIMATES					INCREASE/ DECREASE (14)=(12)-(7)
			PROBABLE RETIREMENT DATE (4)	SURVIVOR CURVE (5)	NET SALVAGE PERCENT (6)	ANNUAL DEPRECIATION ACCRUALS (7)	ANNUAL DEPRECIATION RATE (8)	PROBABLE RETIREMENT DATE (9)	SURVIVOR CURVE (10)	NET SALVAGE PERCENT (11)	ANNUAL DEPRECIATION ACCRUALS (12)	ANNUAL DEPRECIATION RATE (13)	
363.00 ENERGY STORAGE EQUIPMENT	-	-		10-SQ	0	-	10.00		10-S3	0	-	10.00 **	-
364.00 POLES, TOWERS AND FIXTURES	475,405,746.43	180,542,111		40-R3	(50)	17,590,013	3.70		35-R2.5	(75)	25,258,548	5.31	7,668,535
365.00 OVERHEAD CONDUCTORS AND DEVICES	290,431,871.90	153,457,026		45-R1	(20)	6,389,503	2.20		50-R1.5	(30)	6,764,399	2.33	374,896
366.00 UNDERGROUND CONDUIT	441,958,093.44	96,115,688		60-R3	(5)	7,513,298	1.70		60-R4	(5)	7,900,303	1.76	287,015
367.00 UNDERGROUND CONDUCTORS AND DEVICES	742,409,241.49	36,671,003		45-R1.5	(5)	17,075,413	2.30		35-R1.5	(15)	26,563,707	3.58	9,488,294
368.00 LINE TRANSFORMERS	995,139,376.49	367,078,001		30-S5	(20)	44,781,272	4.50		30-S2	(20)	38,995,250	3.92	(5,786,022)
369.00 SERVICES - OVERHEAD	84,774,891.47	66,604,199		45-R3	(20)	1,610,723	1.90		45-R3	(30)	1,980,162	2.34	369,439
369.02 SERVICES - UNDERGROUND	152,864,830.52	74,858,129		45-R3	(10)	3,515,891	2.30		45-R3	(20)	4,036,419	2.64	520,528
370.00 METERS - ANALOG AND AMR	18,761,082.46	5,346,434		20-R2	(30)	1,482,126	7.90		20-R2	(30)	1,369,998	7.30	(112,128)
370.01 METERS - AMI	115,201,620.18	7,017,790		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
373.00 STREET LIGHTING AND SIGNAL SYSTEMS	388,101,236.25	127,676,497		30-L1	(10)	10,866,835	2.80		27-L1	(10)	14,168,317	3.65	3,301,482
373.02 STREET LIGHTING AND SIGNAL SYSTEMS - LS2	19,229,926.25	951,455		30-L1	(10)	538,270	2.80		27-L1	(10)	793,658	4.08	245,388
TOTAL DISTRIBUTION	4,089,092,702.37	1,206,536,561				130,812,190	3.20				150,683,551	3.68	19,851,361
GENERAL PLANT													
380.00 STRUCTURES AND IMPROVEMENTS	186,199,343.52	51,544,895		60-R2	(4)	2,606,791	1.40		60-R2	(10)	3,169,445	1.70	562,654
382.02 LIGHT TRUCKS - ENERGY DELIVERY	32,079,048.02	7,792,221		13-S4	15	2,405,929	7.50		11-R1.5	20	2,236,673	6.97	(168,256)
392.03 HEAVY TRUCKS - ENERGY DELIVERY	76,555,658.88	28,234,266		17-S5	10	3,980,894	5.20		16-L2	20	3,192,482	4.17	(788,412)
392.12 LIGHT TRUCKS - ENERGY SUPPLY	5,328,560.74	2,181,642		12-R3	15	325,042	6.10		11-R1.5	20	302,062	5.67	(22,980)
392.13 HEAVY TRUCKS - ENERGY SUPPLY	1,055,855.27	271,361		25-S5	10	50,681	4.80		16-L2	20	63,632	6.03	12,951
397.25 COMMUNICATION EQUIPMENT- FIBER	44,397,245.19	27,514,234		20-R4	(5)	1,287,520	2.90		25-S2	(5)	1,276,077	2.87	(11,443)
TOTAL GENERAL PLANT	345,615,711.62	117,538,618				10,656,857	3.08				10,240,371	2.96	(416,486)
TOTAL TRANSMISSION, DISTRIBUTION AND GENERAL PLANT	5,713,818,724.88	1,621,969,208				174,383,885	3.05				194,337,694	3.40	19,953,809
TOTAL DEPRECIABLE PLANT	12,613,699,532.84	3,542,900,606				418,183,570	3.32				458,911,416	3.64	40,727,846

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

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

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)
STEAM PRODUCTION PLANT				
BIG BEND POWER PLANT				
<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	(86,157)	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
TOTAL BIG BEND COMMON	570,853,303.71	150,739,482	158,457,762	(7,718,280)
<i>BIG BEND UNIT 4</i>				
311.00 STRUCTURES AND IMPROVEMENTS	104,828,975.73	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
TOTAL BIG BEND UNIT 4	886,856,614.87	392,380,258	483,474,639	(91,094,381)
TOTAL BIG BEND POWER PLANT	1,457,509,918.58	543,119,740	641,932,401	(98,812,661)
TOTAL STEAM PRODUCTION PLANT	1,457,509,918.58	543,119,740	641,932,401	(98,812,661)
BIG BEND POWER PLANT				
<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	7,936
TOTAL BIG BEND UNIT 1	465,538,124.38	23,087,198	36,637,708	(13,550,510)
<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
TOTAL BIG BEND UNIT 4	48,237,541.31	19,826,472	14,977,210	4,849,262
<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	-	-	-	-
TOTAL BIG BEND UNIT 5	177,184,917.37	14,280,209	15,255,724	(975,515)
<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	-	-	-	-
TOTAL BIG BEND UNIT 6	175,958,704.59	14,227,991	15,144,025	(916,034)
TOTAL BIG BEND POWER STATION	866,919,287.65	71,421,868	82,014,667	(10,592,799)
POLK POWER STATION				
<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)
TOTAL POLK COMMON	235,317,337.42	77,206,969	81,424,227	(4,217,258)
<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)
TOTAL POLK UNIT 1 GASIFIER	532,636,012.78	322,864,325	313,358,352	9,505,973
<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

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)
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
TOTAL POLK UNIT 2	60,151,095.46	24,168,919	20,595,135	3,573,784
POLK UNIT 3				
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
TOTAL POLK UNIT 3	60,182,507.08	36,307,805	24,227,715	12,080,090
POLK UNIT 4				
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	-	-	-	-
TOTAL POLK UNIT 4	42,189,865.43	14,502,128	13,872,157	629,971
POLK UNIT 5				
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	-	-	-	-
TOTAL POLK UNIT 5	39,203,602.29	13,468,294	13,228,384	239,910
POLK UNIT 6				
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)
TOTAL POLK UNIT 6	475,488,273.79	101,776,150	93,224,439	8,551,711
TOTAL POLK POWER STATION	1,445,168,694.25	590,294,591	559,930,409	30,364,182
BAYSIDE POWER STATION				
BAYSIDE COMMON				
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
TOTAL BAYSIDE COMMON	253,333,617.97	65,662,757	78,191,486	(12,538,729)
BAYSIDE UNIT 1				
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)
TOTAL BAYSIDE UNIT 1	411,406,867.86	180,383,286	189,847,529	(9,464,243)
BAYSIDE UNIT 2				
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)
TOTAL BAYSIDE UNIT 2	540,975,310.43	212,818,619	242,557,622	(29,739,003)
BAYSIDE UNIT 3				
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
TOTAL BAYSIDE UNIT 3	34,645,981.24	17,201,883	12,291,735	4,910,148
BAYSIDE UNIT 4				
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

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)
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
TOTAL BAYSIDE UNIT 4	23,677,829.00	13,016,608	8,428,844	4,587,764
BAYSIDE UNIT 5				
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	-	-	-	-
TOTAL BAYSIDE UNIT 5	32,314,468.90	17,920,483	11,848,419	6,072,064
BAYSIDE UNIT 6				
341.00 STRUCTURES AND IMPROVEMENTS	2,856,231.54	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
TOTAL BAYSIDE UNIT 6	36,064,634.64	20,027,505	13,735,873	6,291,632
TOTAL BAYSIDE POWER STATION	1,332,418,710.04	527,021,142	556,901,508	(29,880,366)
TOTAL OTHER PRODUCTION PLANT	3,644,506,691.94	1,188,737,602	1,198,846,584	(10,108,982)
SOLAR SITES				
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)
TOTAL SOLAR SITES	1,796,925,568.20	189,016,259	214,260,544	(25,244,285)
DC MICRO GRID				
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)
TOTAL DC MICRO GRID	938,629.24	57,798	78,874	(21,076)
MACDILL AIR FORCE BASE				
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	-	-	-	-
TOTAL MACDILL AIR FORCE BASE	-	-	-	-
TOTAL PRODUCTION PLANT	6,899,880,807.96	1,920,931,398	2,055,118,403	(134,187,005)
TRANSMISSION				
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)
TOTAL TRANSMISSION	1,279,110,310.89	297,894,028	297,307,587	586,441
DISTRIBUTION				
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)
TOTAL DISTRIBUTION	4,089,092,702.37	1,206,536,561	1,268,603,909	(62,067,348)

TAMPA ELECTRIC COMPANY

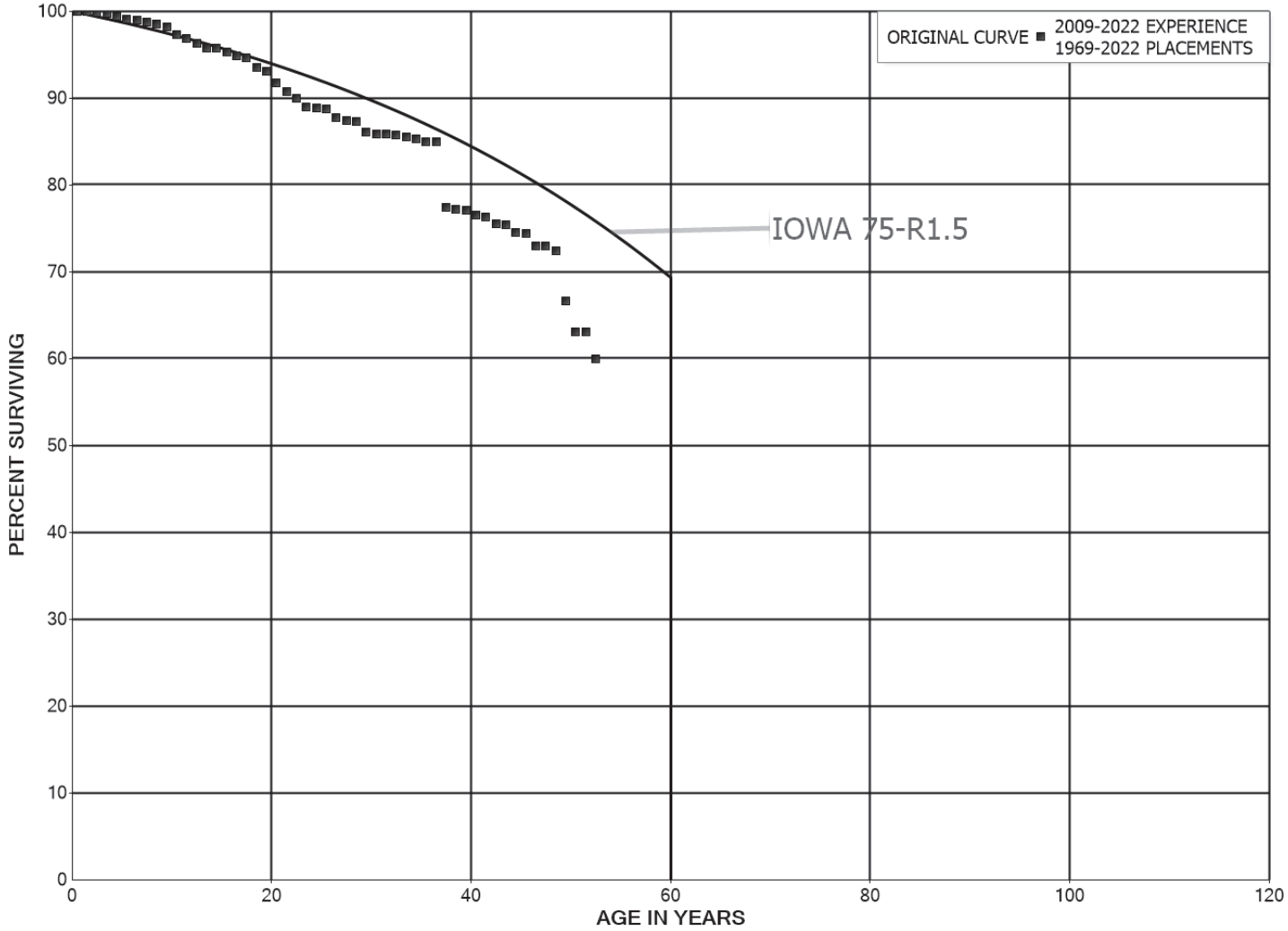
TABLE 3. COMPARISON OF THEORETICAL RESERVE AND BOOK RESERVE FOR ELECTRIC PLANT AS OF DECEMBER 31, 2024

ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2024 (2)	BOOK DEPRECIATION RESERVE (3)	THEORETICAL RESERVE (4)	THEORETICAL RESERVE IMBALANCE (5)=(3)-(4)
GENERAL PLANT				
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
TOTAL GENERAL PLANT	345,615,711.62	117,538,618	88,791,196	28,747,422
TOTAL TRANSMISSION, DISTRIBUTION AND GENERAL PLANT	5,713,818,724.88	1,621,969,208	1,654,702,692	(32,733,484)
TOTAL DEPRECIABLE PLANT	12,613,699,532.84	3,542,900,606	3,709,821,095	(166,920,489)

PART VII. SERVICE LIFE STATISTICS



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



DOCKET NO. 20240026-EI
EXHIBIT NO. NA-1
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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

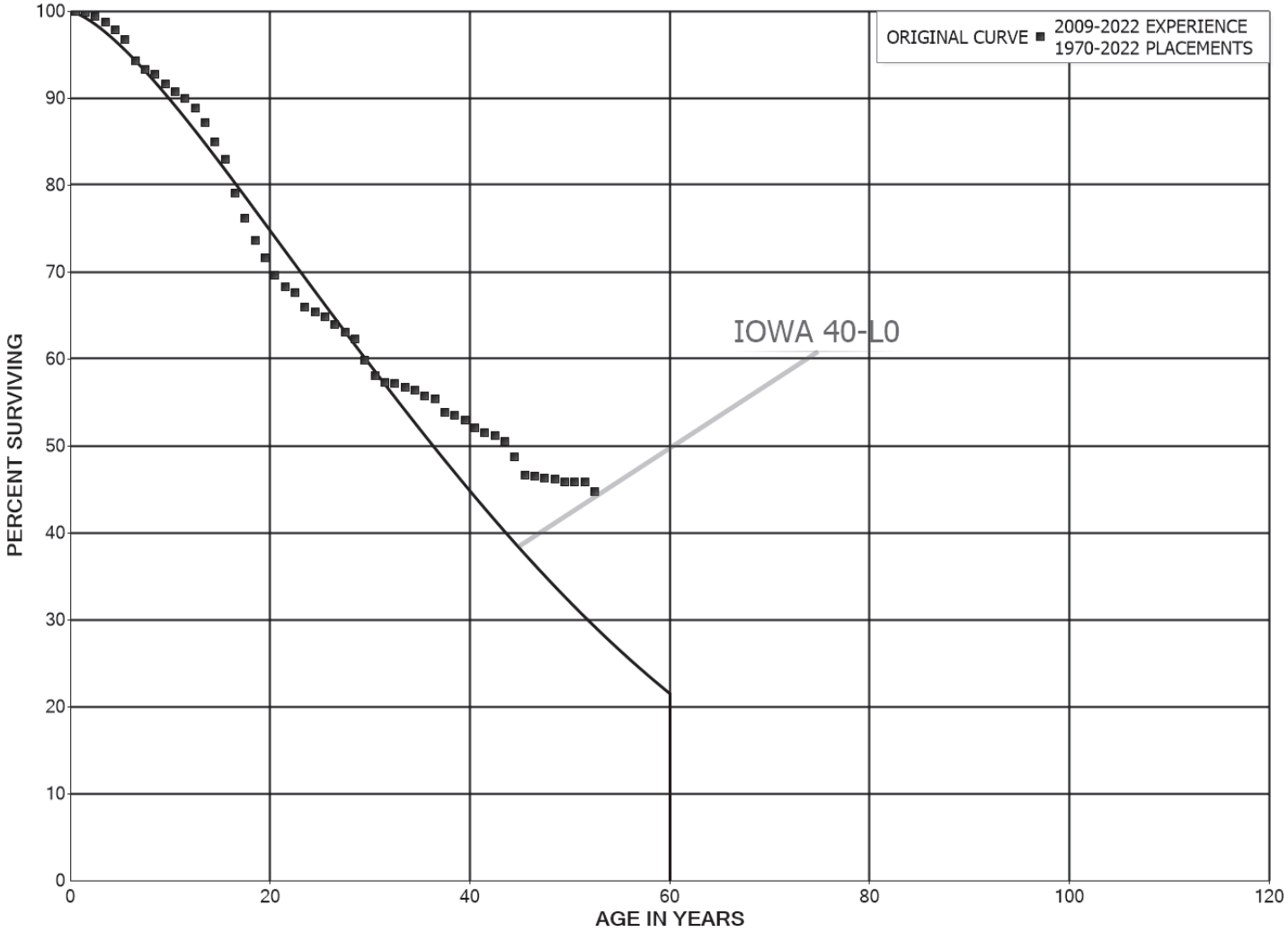
ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

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



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

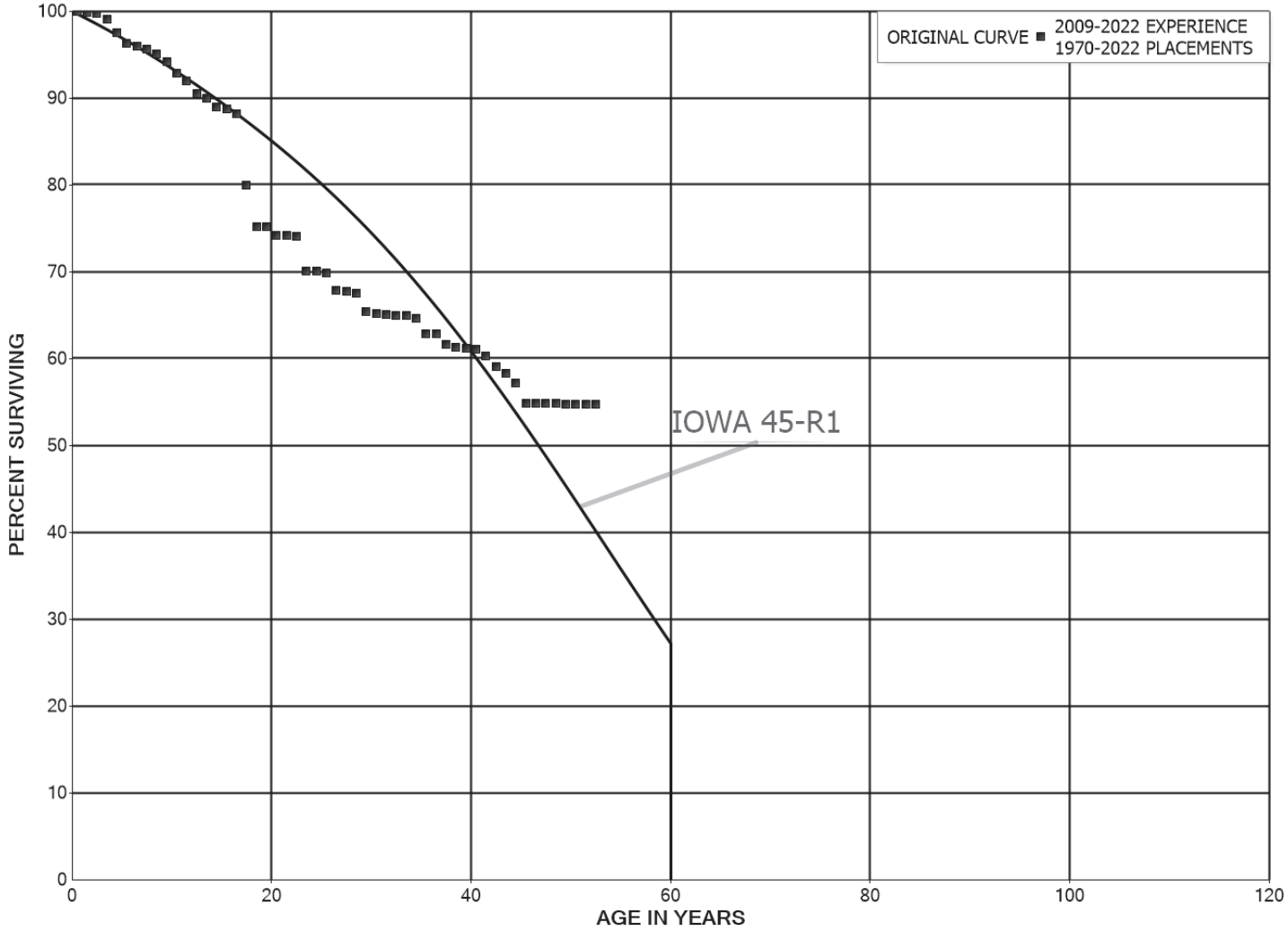
ACCOUNT 312.00 BOILER PLANT EQUIPMENT

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



DOCKET NO. 20240026-EI
EXHIBIT NO. NA-1
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TAMPA ELECTRIC COMPANY

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

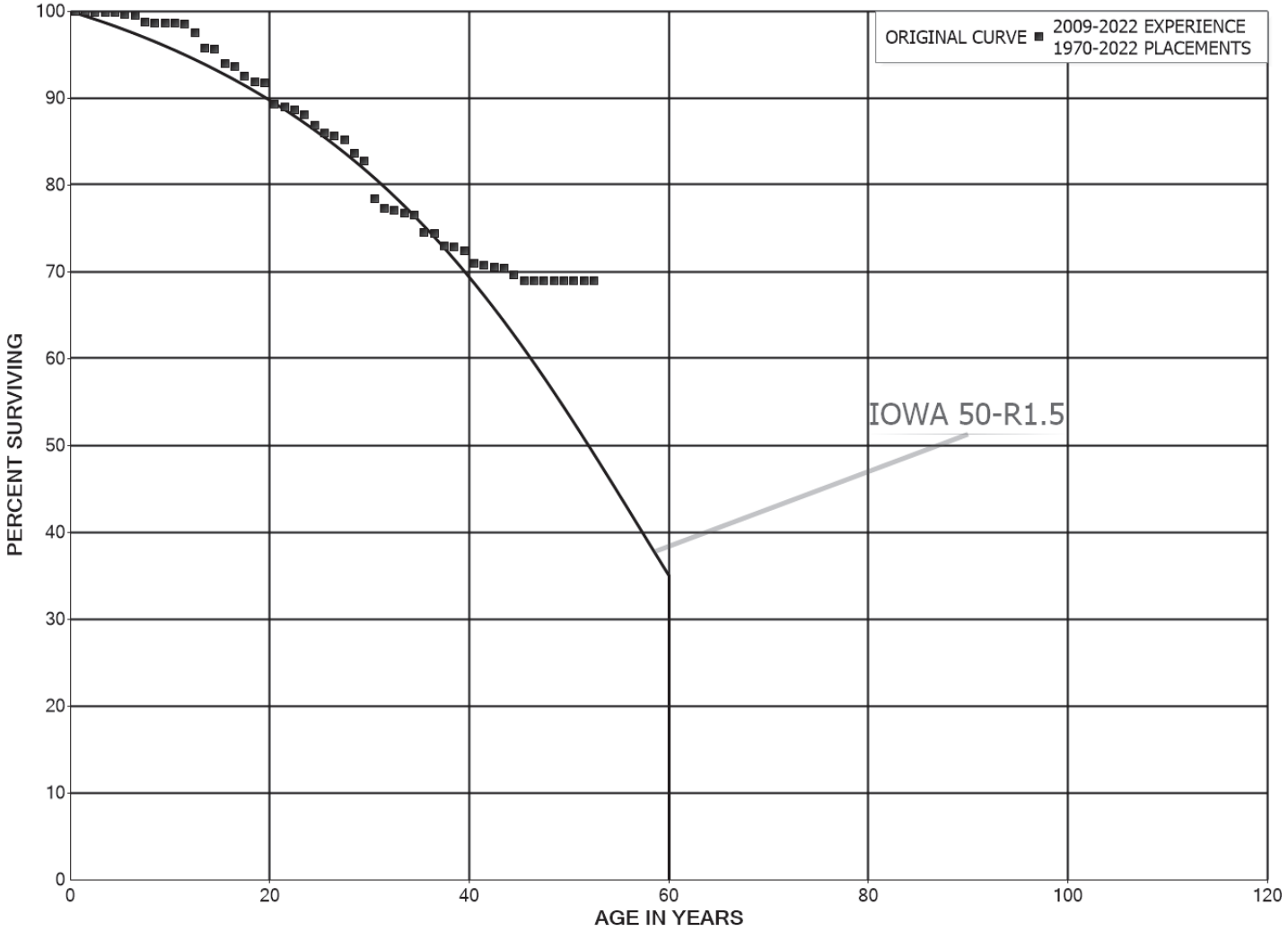
ACCOUNT 314.00 TURBOGENERATOR UNITS

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



TAMPA ELECTRIC COMPANY

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

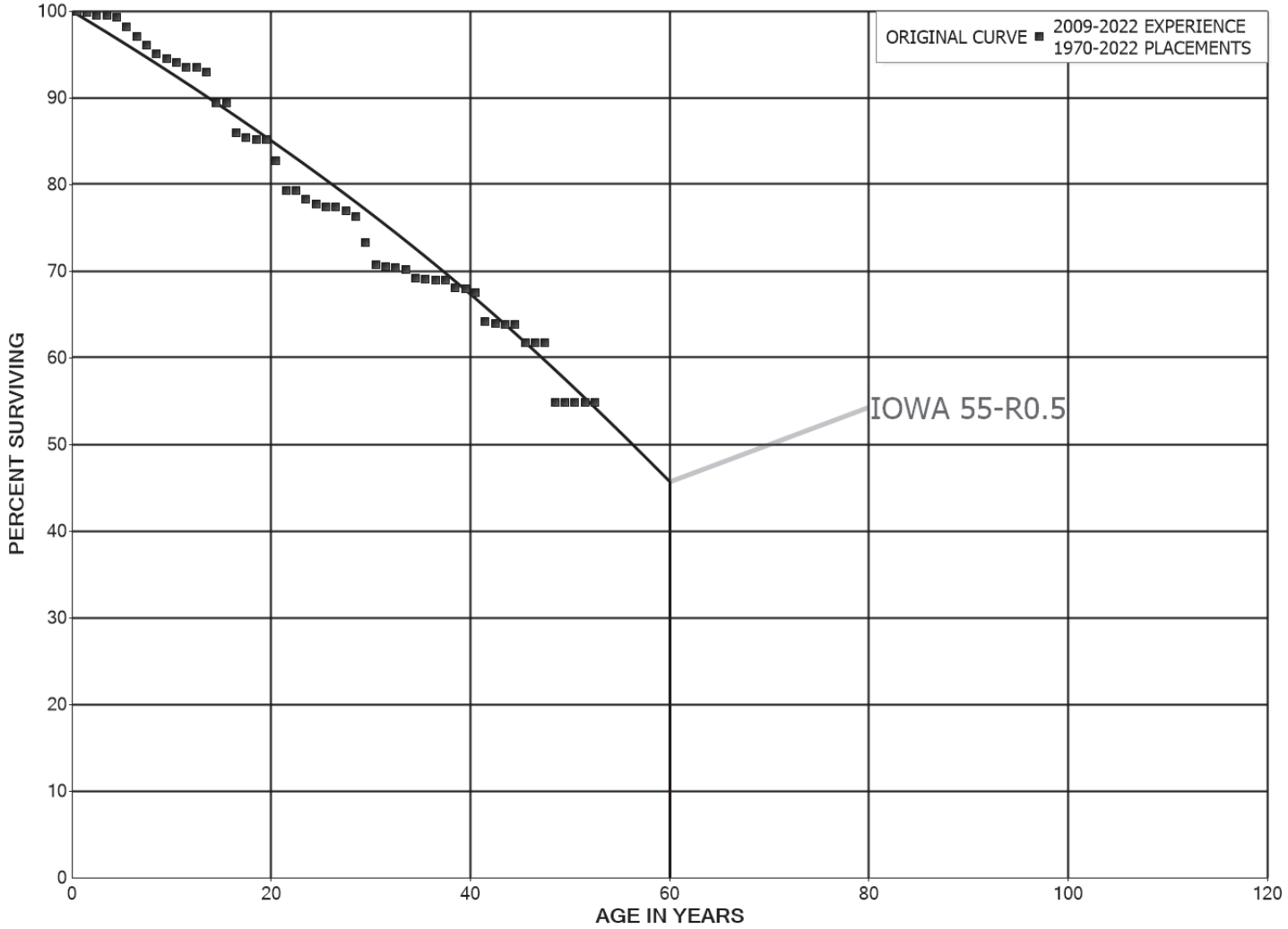
ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

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

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

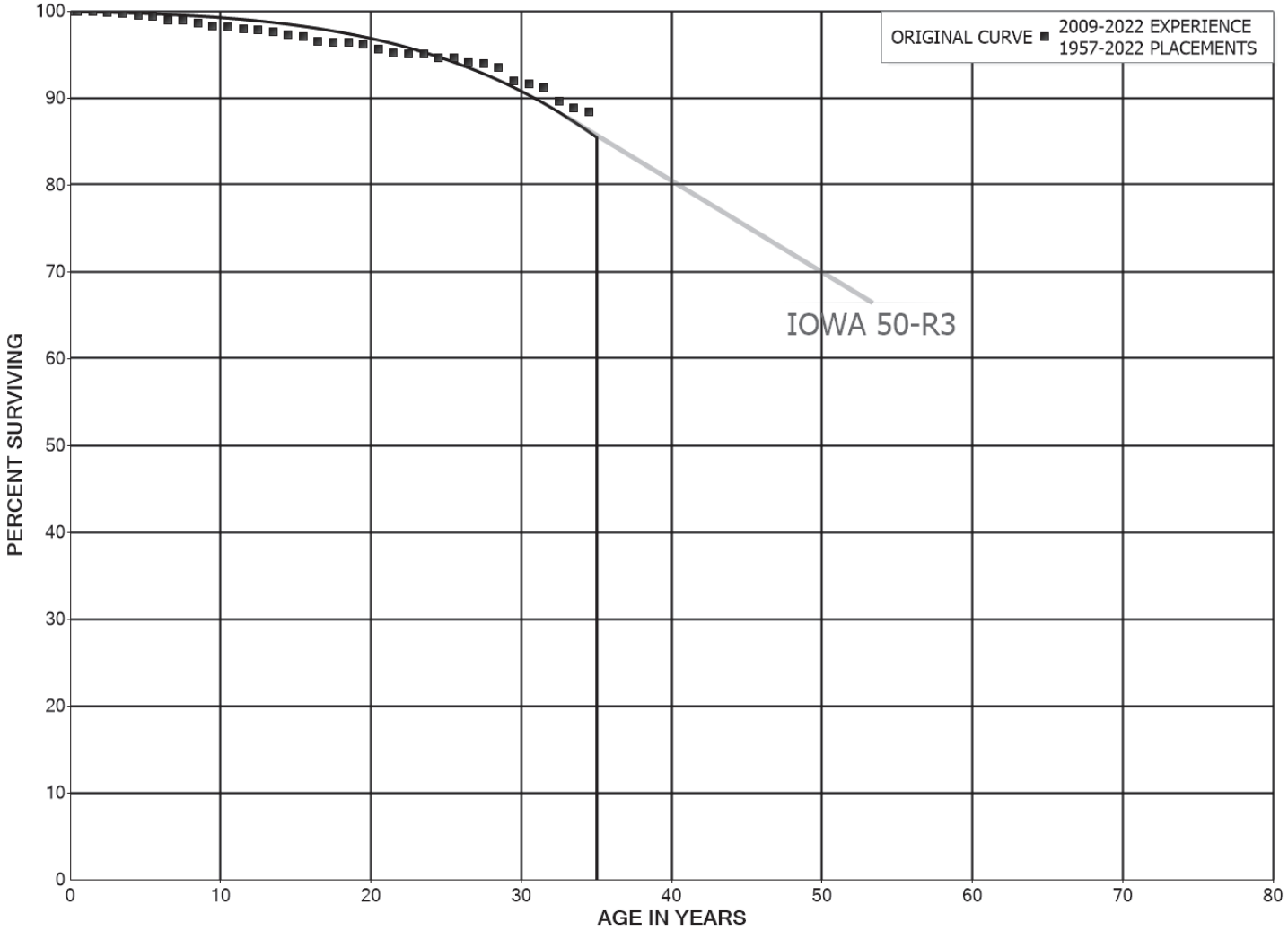
ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

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

TAMPA ELECTRIC COMPANY

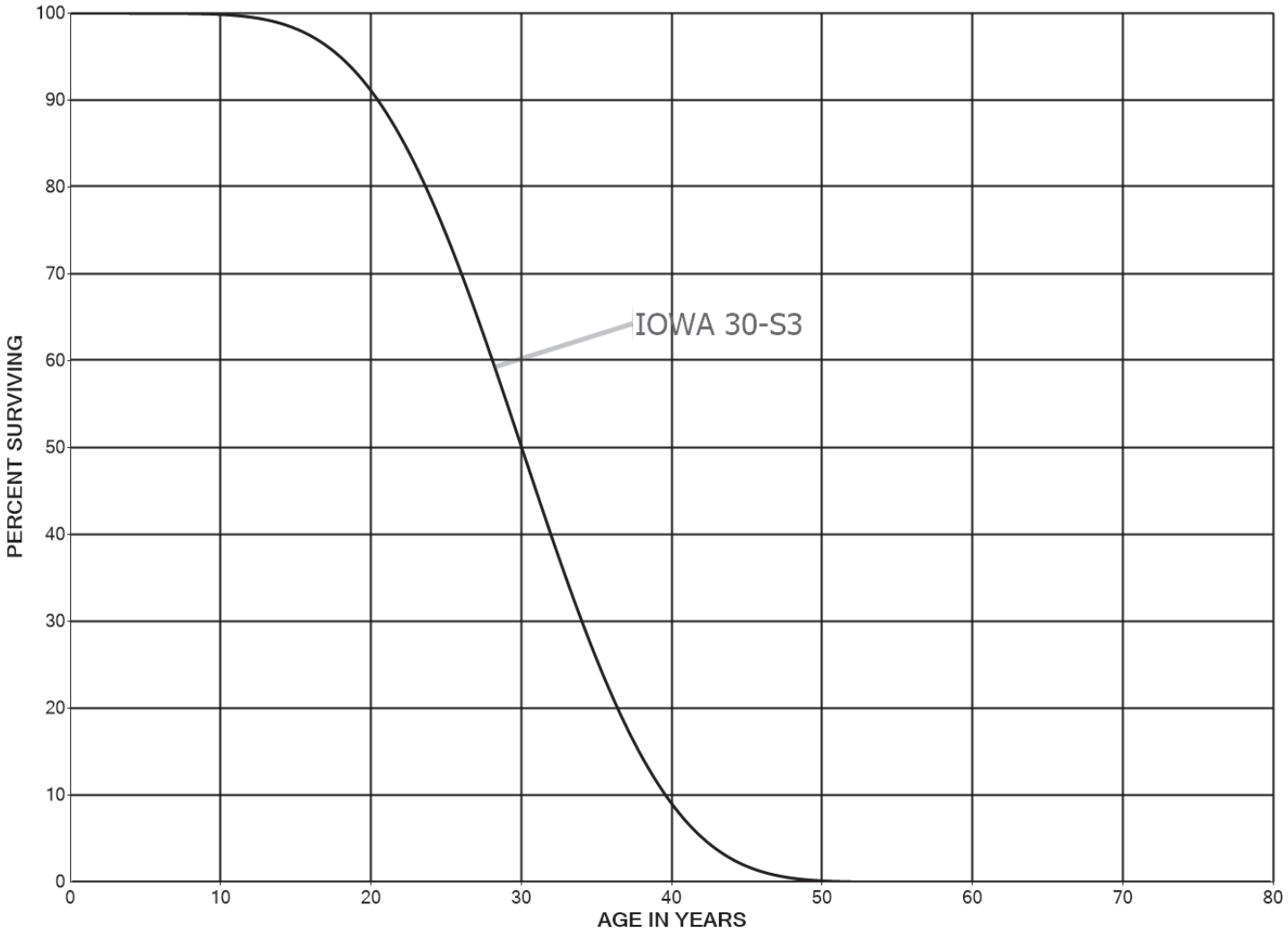
ACCOUNT 341.00 STRUCTURES AND IMPROVEMENTS

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



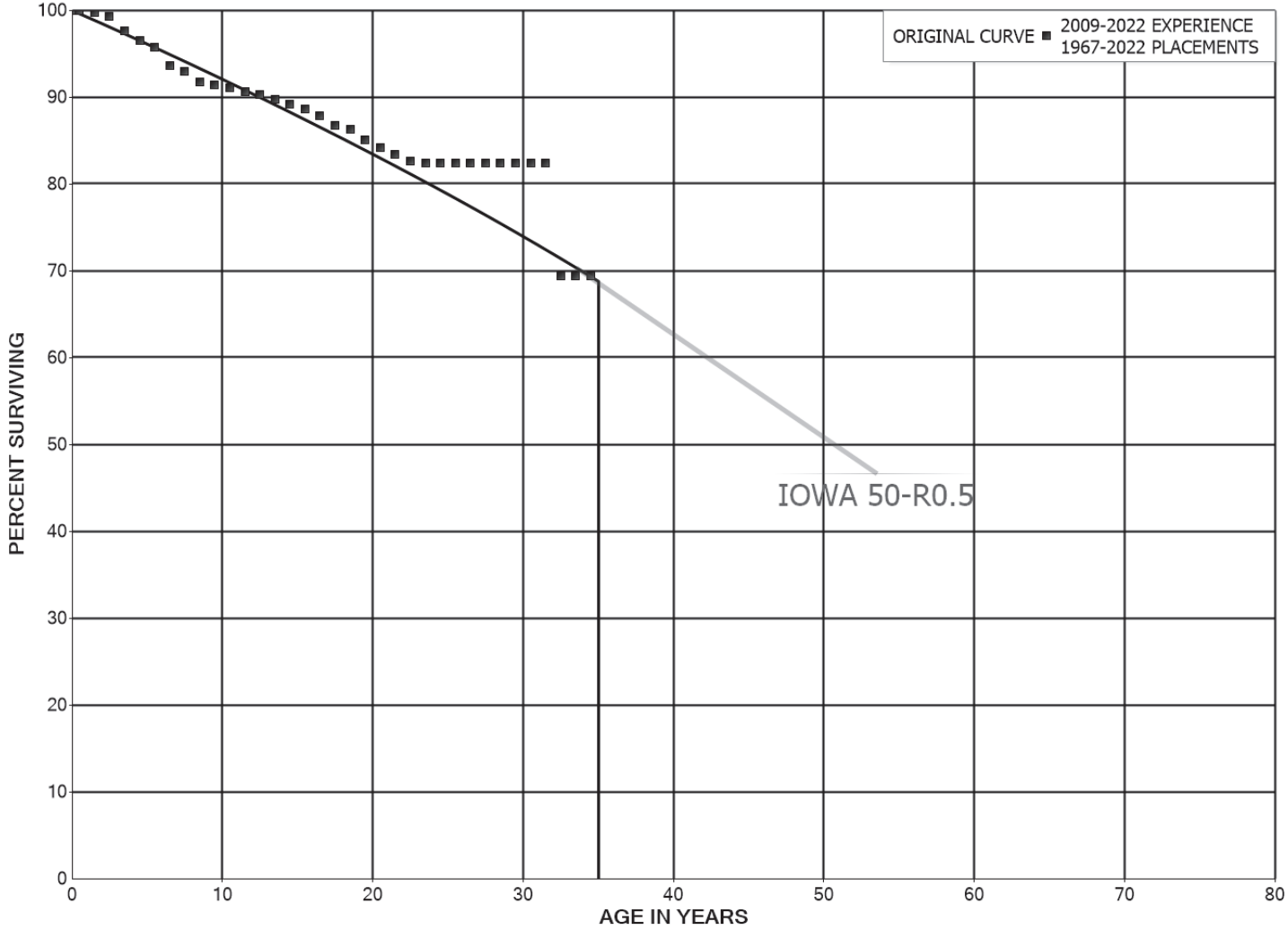
TAMPA ELECTRIC COMPANY
ACCOUNT 341.00 STRUCTURES AND IMPROVEMENTS - SOLAR
SMOOTH SURVIVOR CURVE



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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

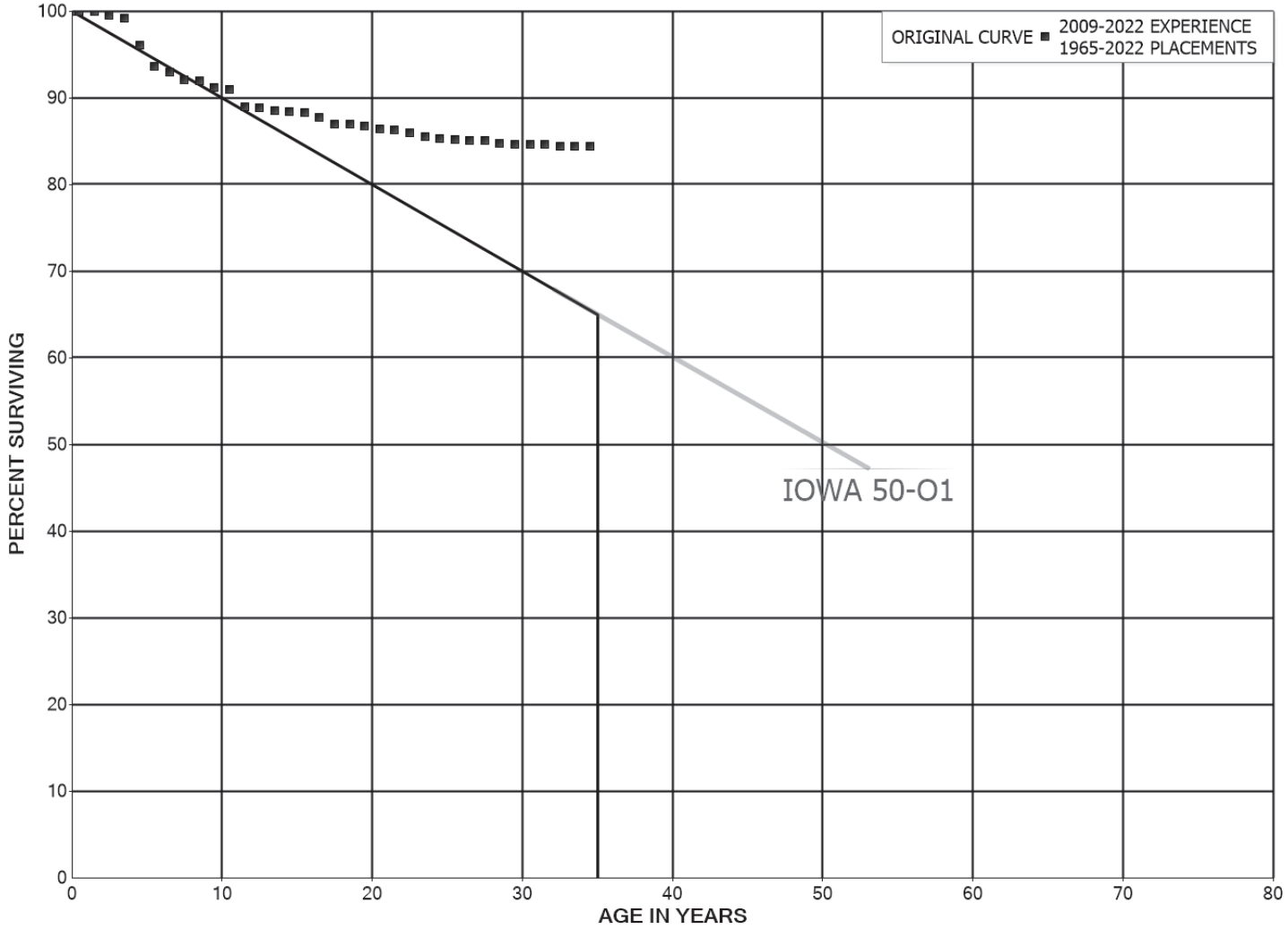
ACCOUNT 342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

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
ORIGINAL AND SMOOTH SURVIVOR CURVES



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TAMPA ELECTRIC COMPANY

ACCOUNT 343.00 PRIME MOVERS

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

TAMPA ELECTRIC COMPANY

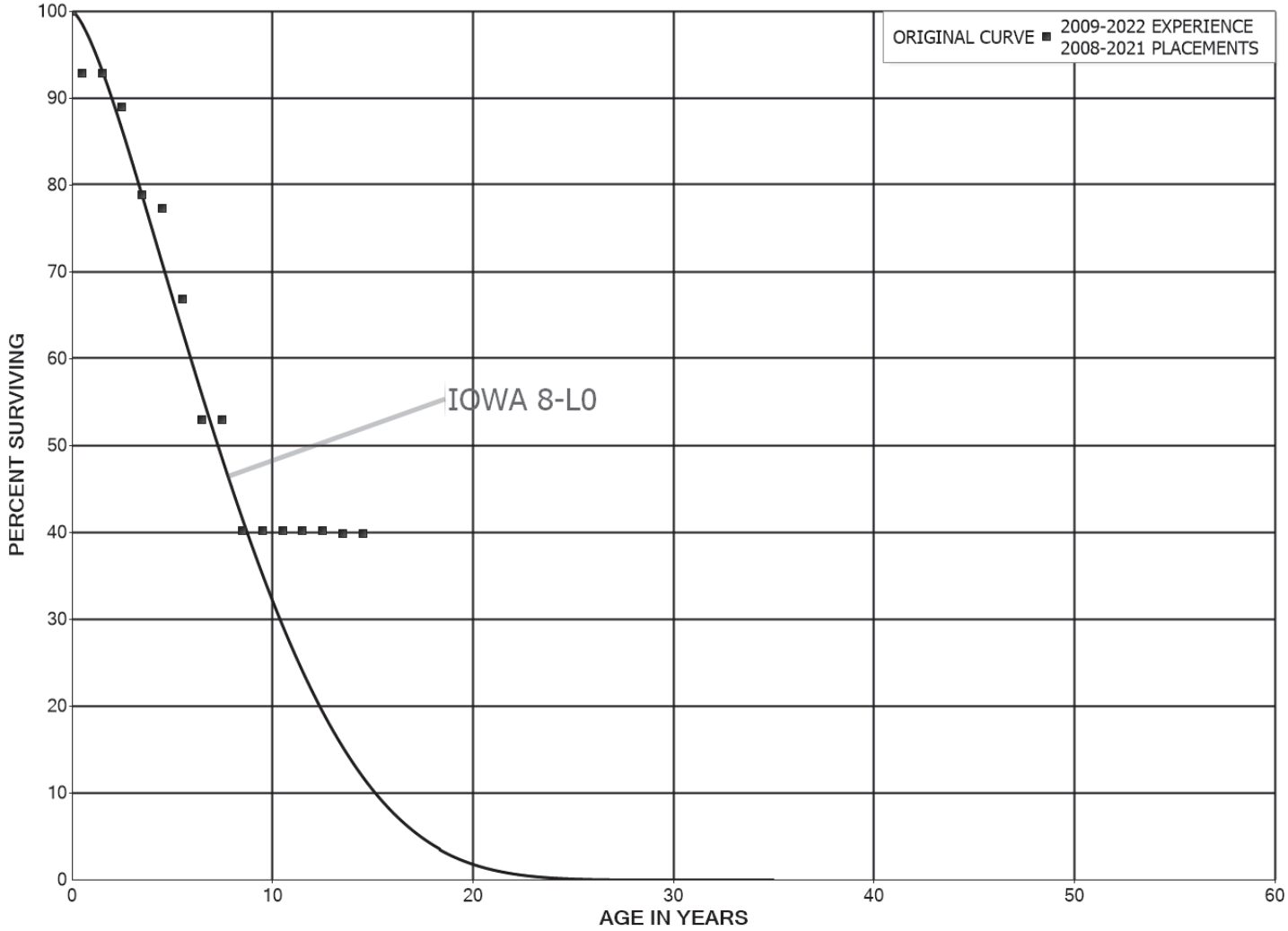
ACCOUNT 343.00 PRIME MOVERS

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

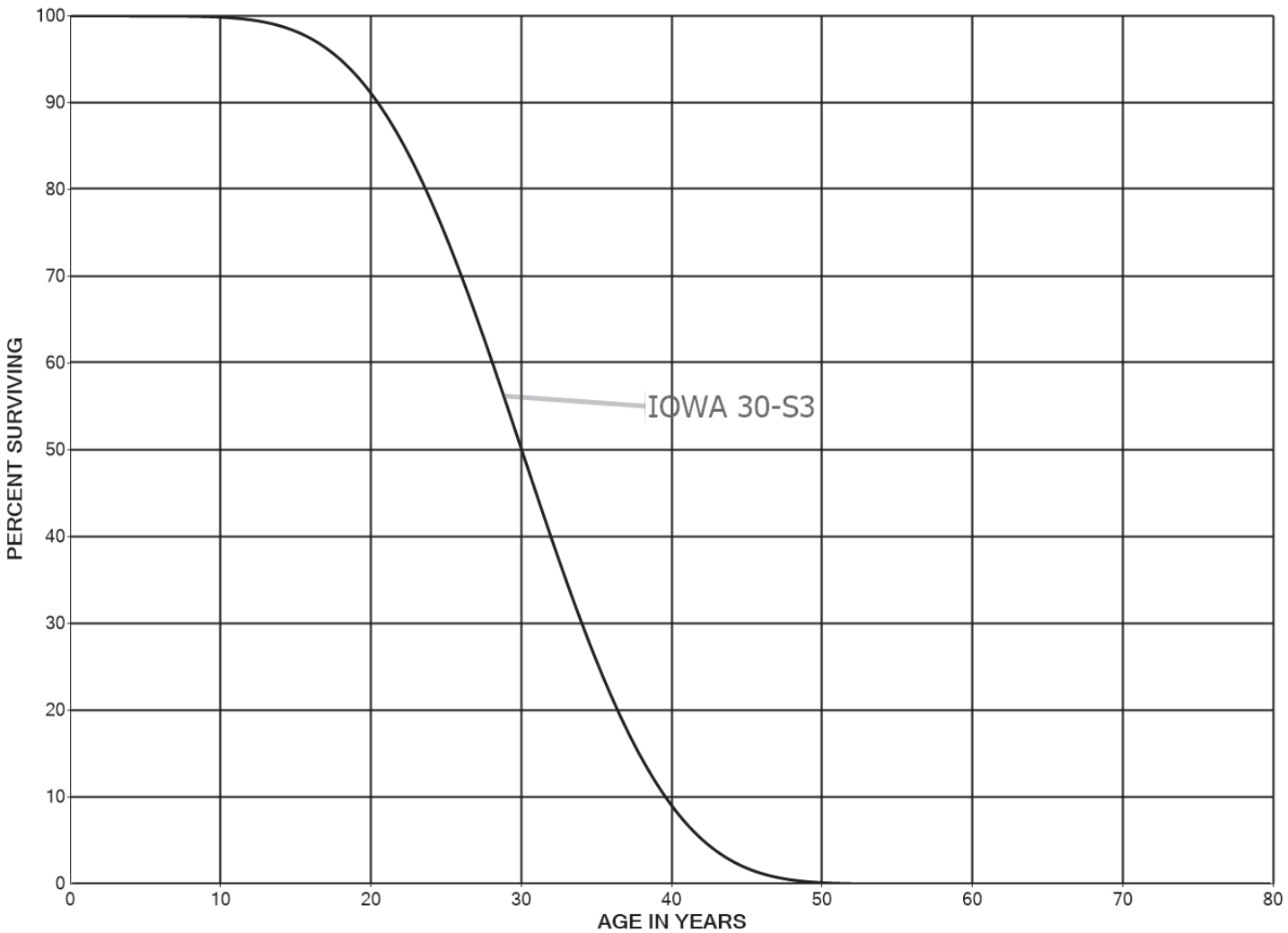
ACCOUNT 343.10 PRIME MOVERS - CONTRACTUAL SERVICE AGREEMENTS

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

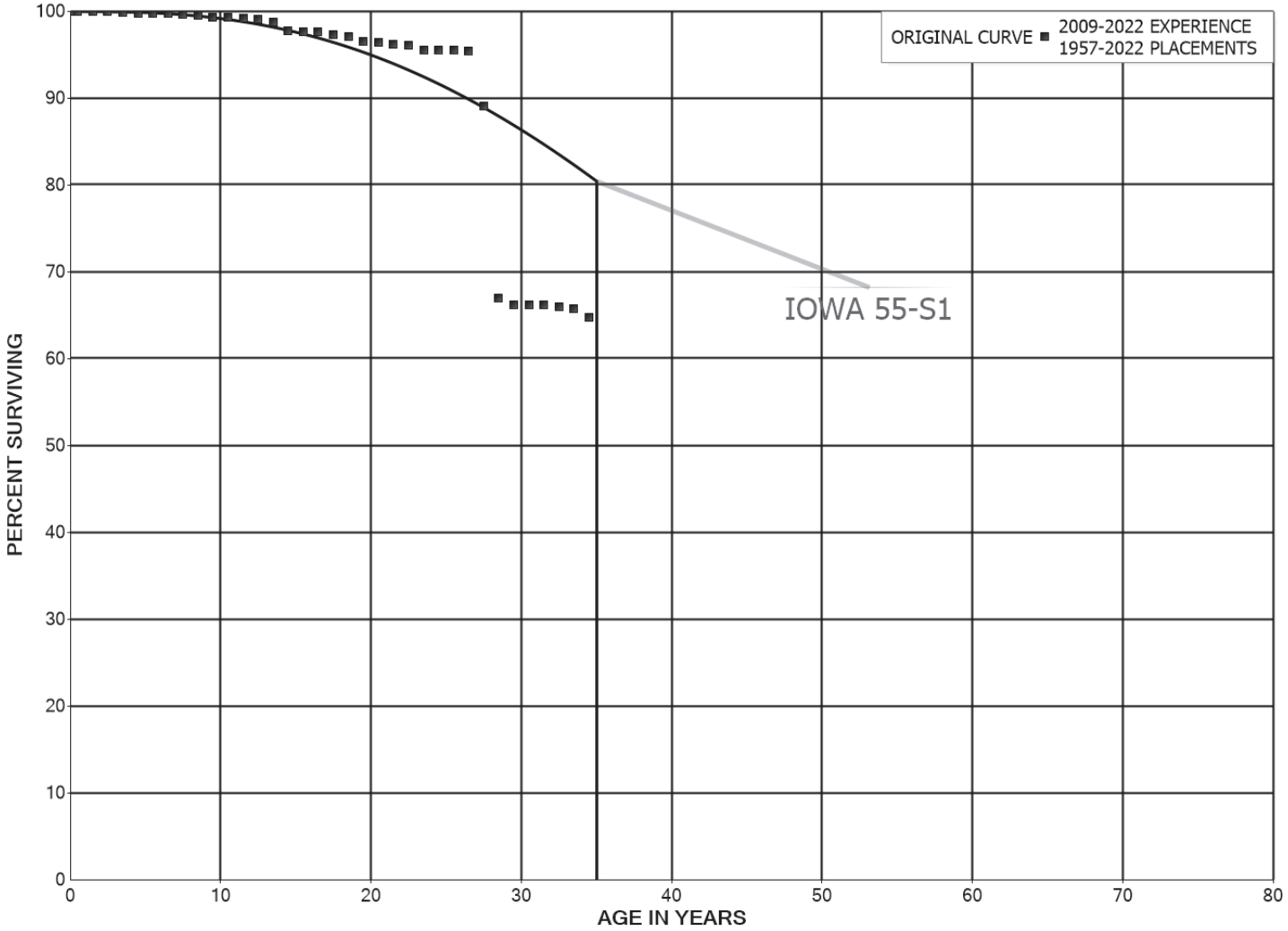


TAMPA ELECTRIC COMPANY
ACCOUNT 343.00 PRIME MOVERS - SOLAR
SMOOTH SURVIVOR CURVE





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



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

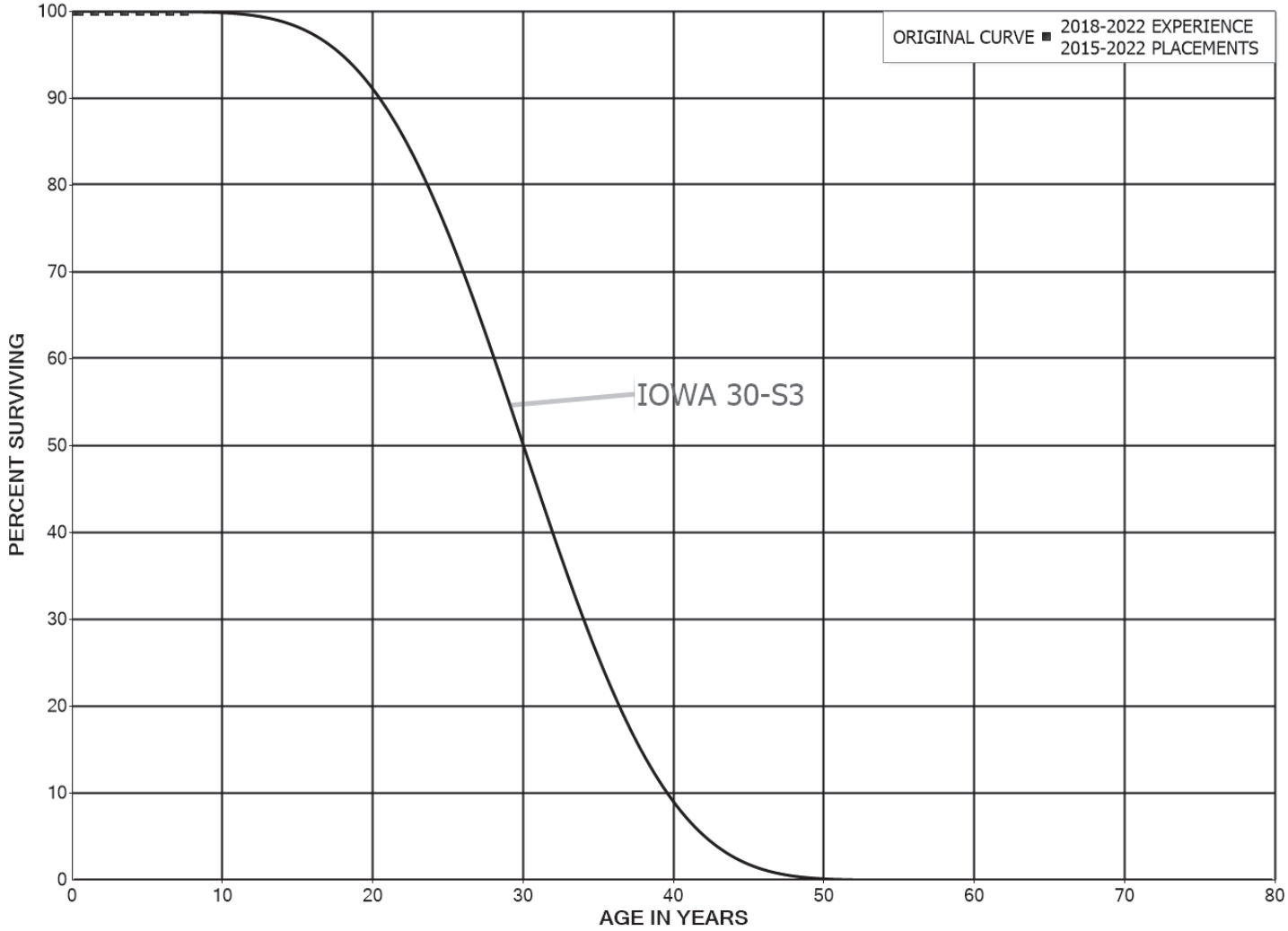
ACCOUNT 345.00 ACCESSORY ELECTRIC EQUIPMENT

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



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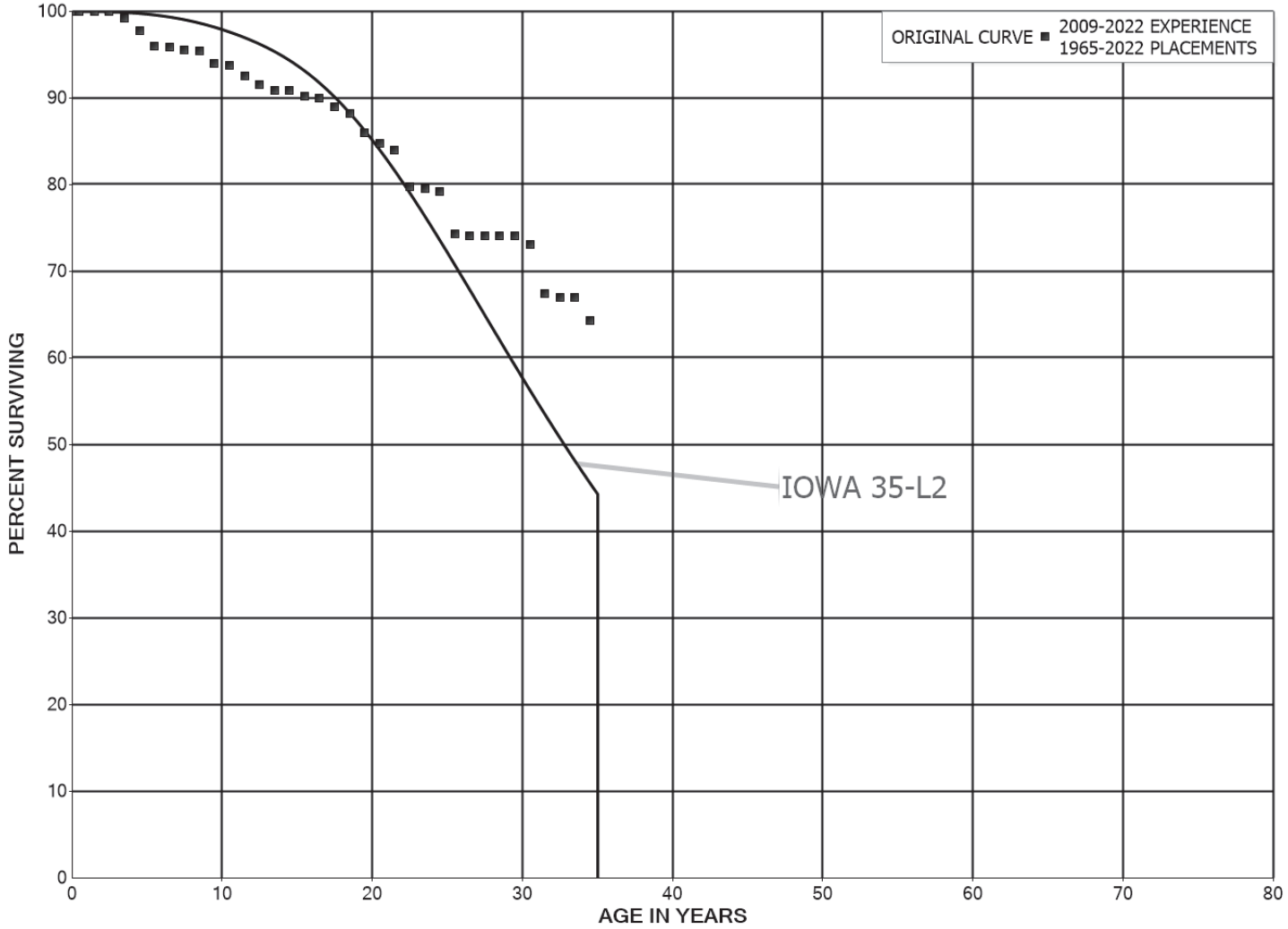
ACCOUNT 345.00 ACCESSORY ELECTRIC EQUIPMENT - SOLAR

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

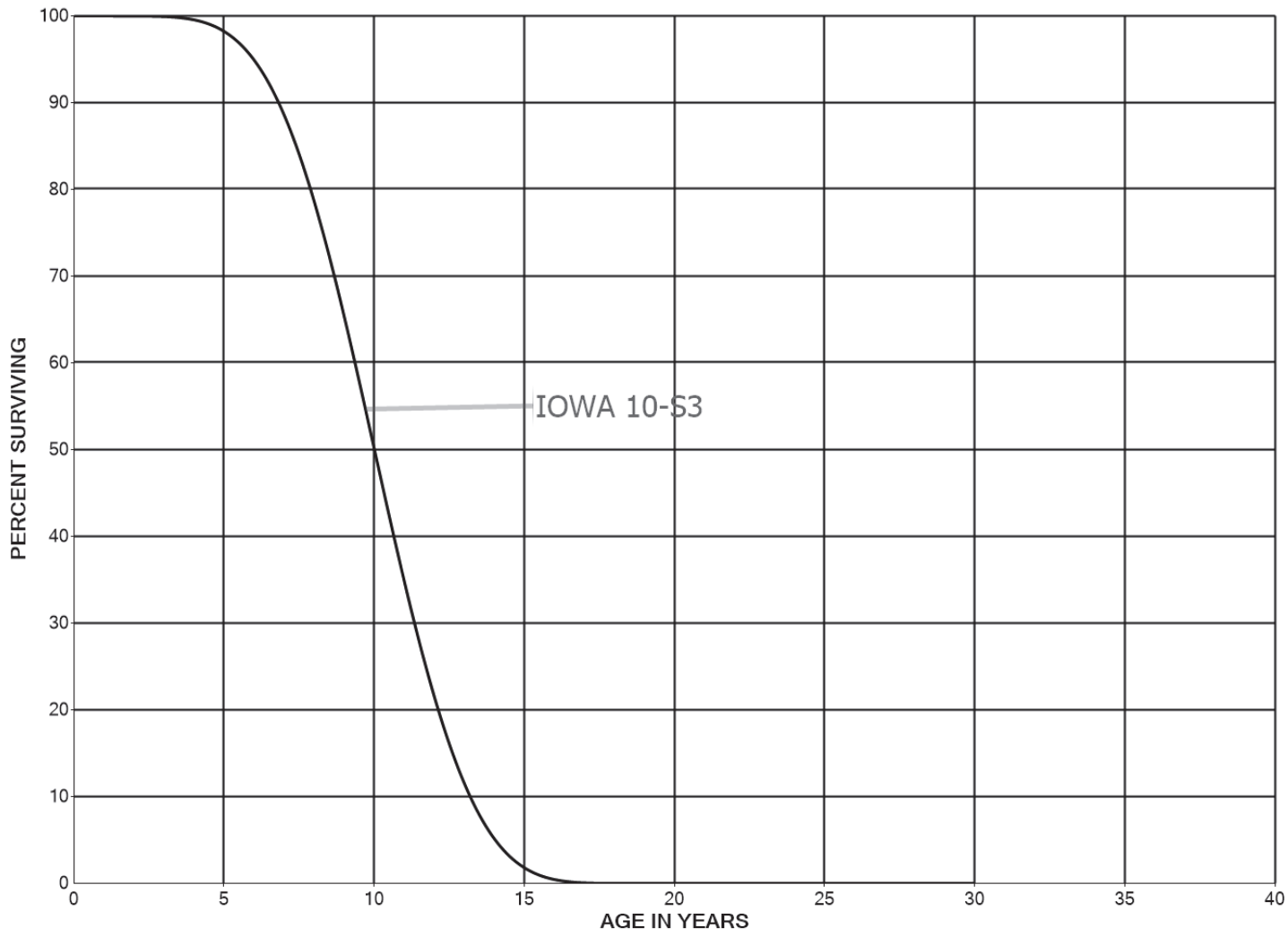
ACCOUNT 346.00 MISCELLANEOUS POWER PLANT EQUIPMENT

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

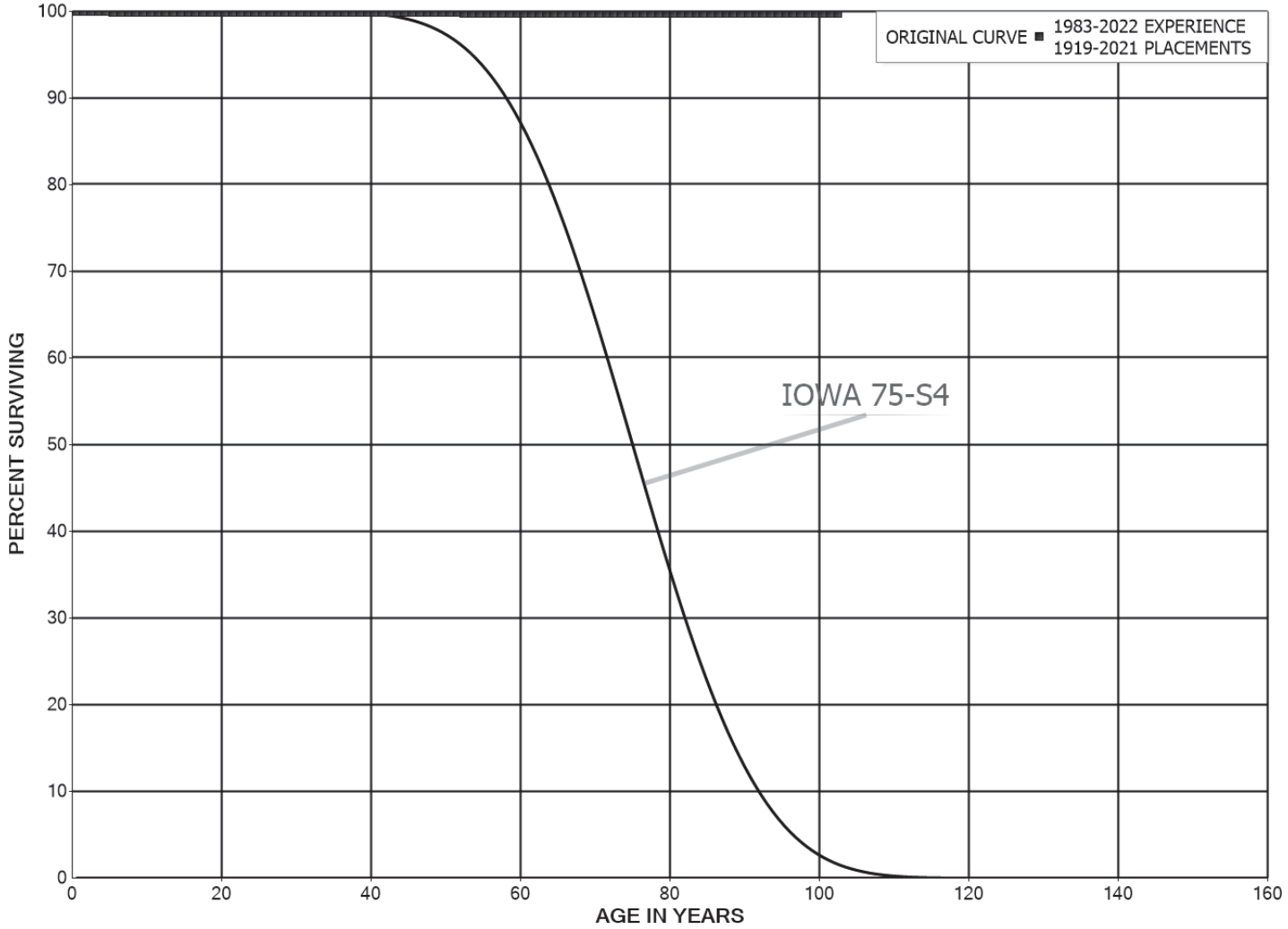
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TAMPA ELECTRIC COMPANY
ACCOUNT 348.00 ENERGY STORAGE EQUIPMENT
SMOOTH SURVIVOR CURVE





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



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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

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

TAMPA ELECTRIC COMPANY

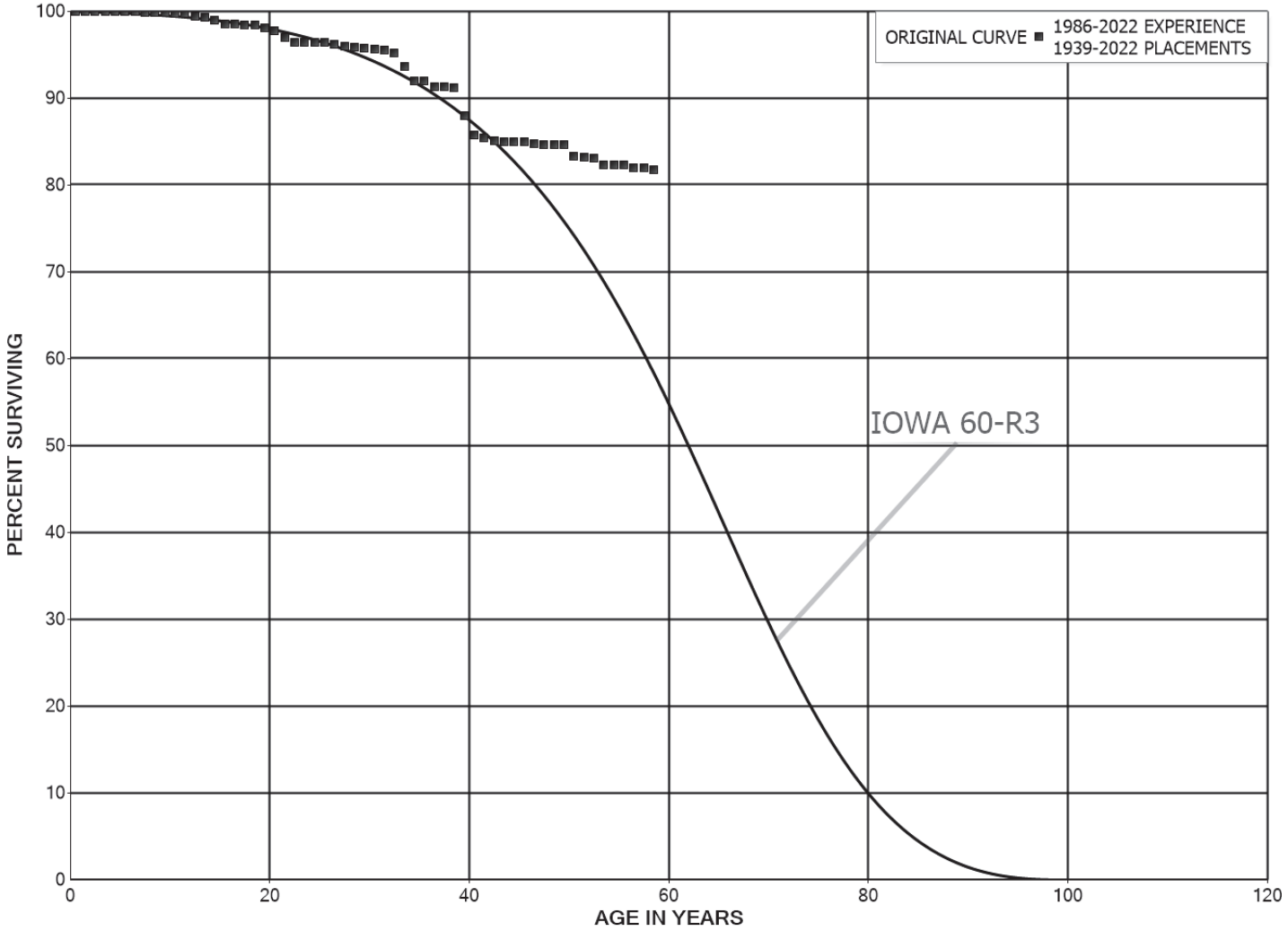
ACCOUNT 350.01 LAND RIGHTS

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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EXHIBIT NO. NA-1
WITNESS: ALLIS
DOCUMENT NO. 2
PAGE 109 OF 439
FILED: 04/02/2024

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

TAMPA ELECTRIC COMPANY

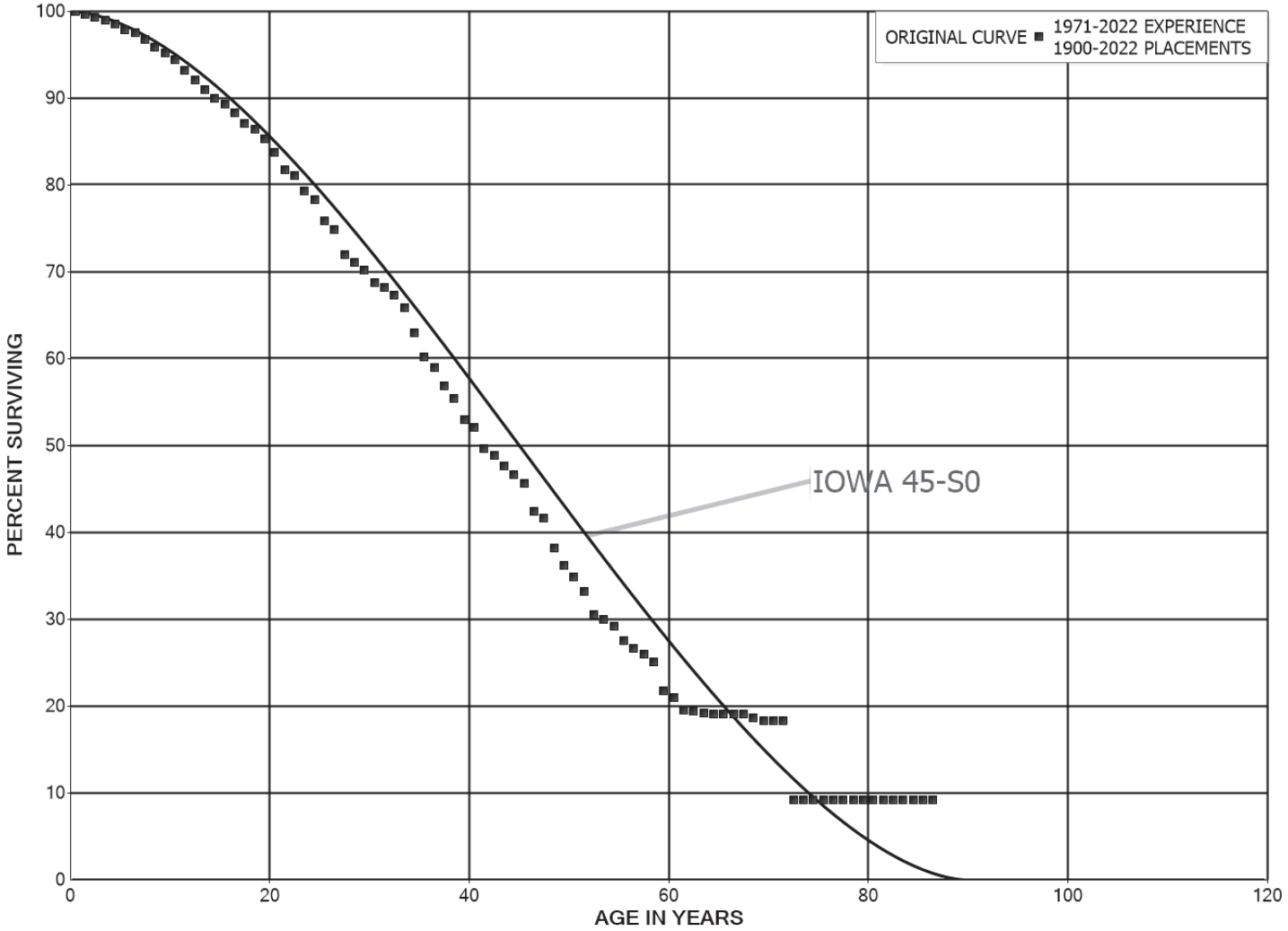
ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

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



TAMPA ELECTRIC COMPANY
ACCOUNT 353.00 STATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



TAMPA ELECTRIC COMPANY

ACCOUNT 353.00 STATION EQUIPMENT

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

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

TAMPA ELECTRIC COMPANY

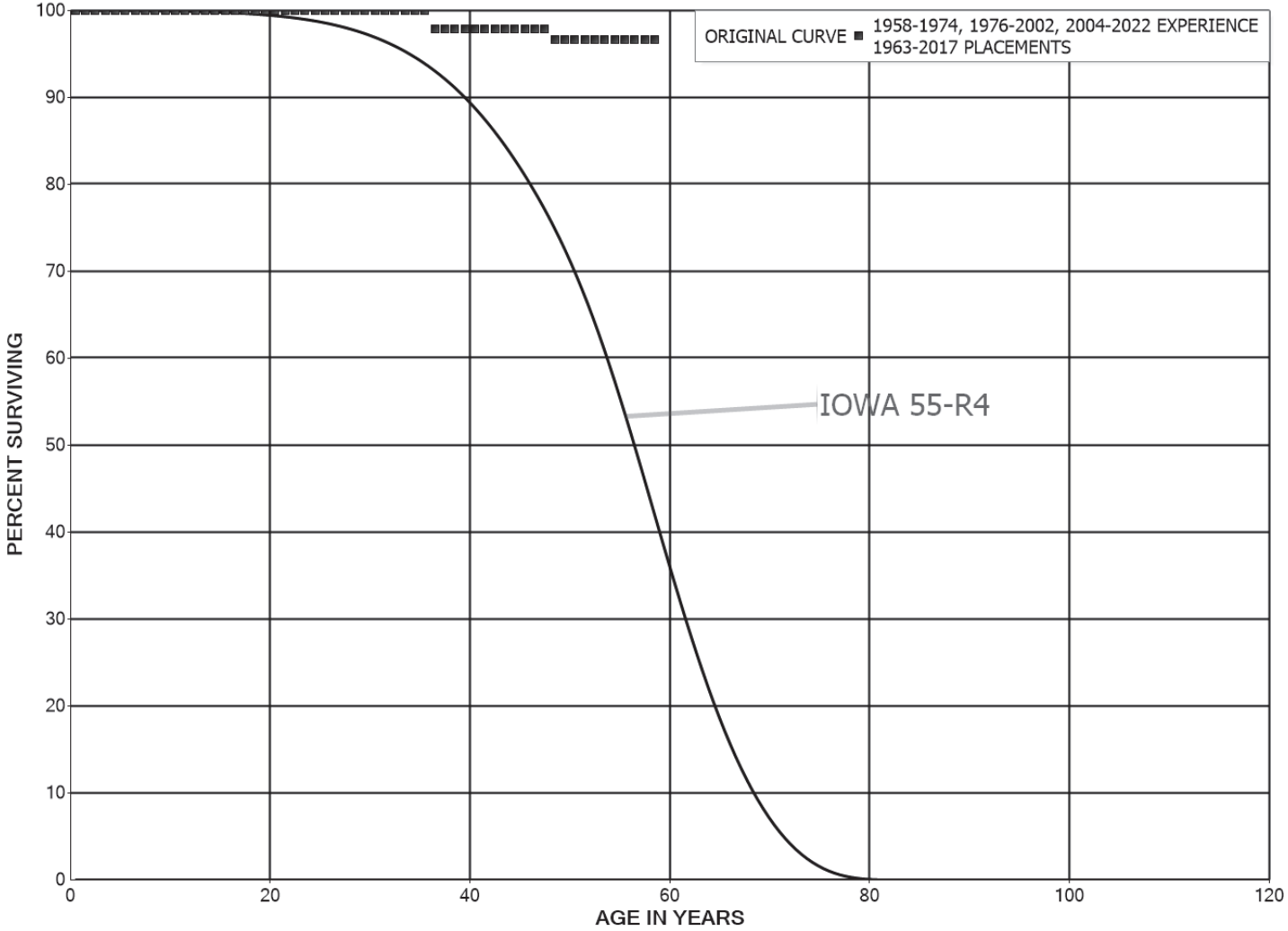
ACCOUNT 353.00 STATION EQUIPMENT

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
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

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

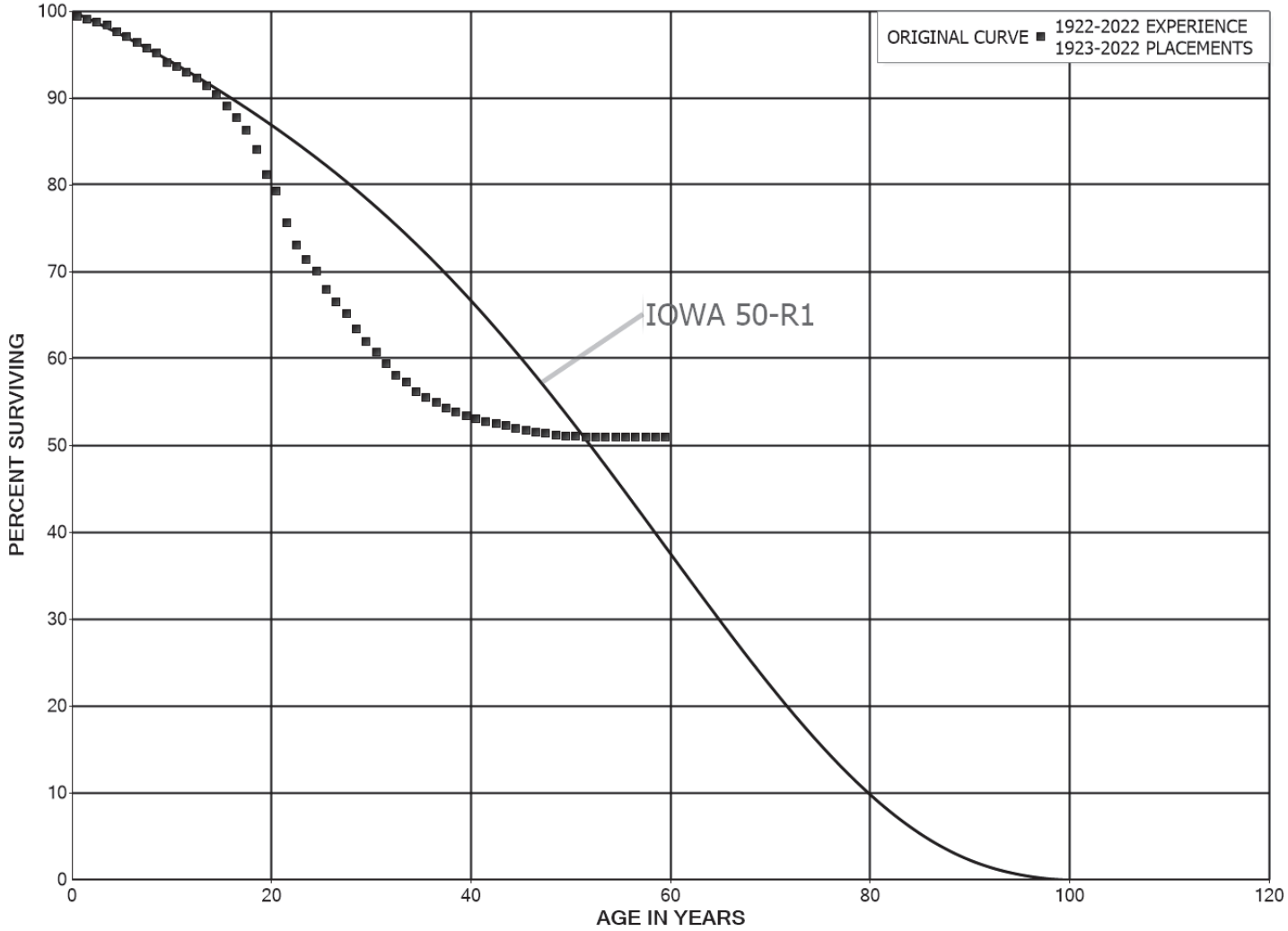
ACCOUNT 354.00 TOWERS AND FIXTURES

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

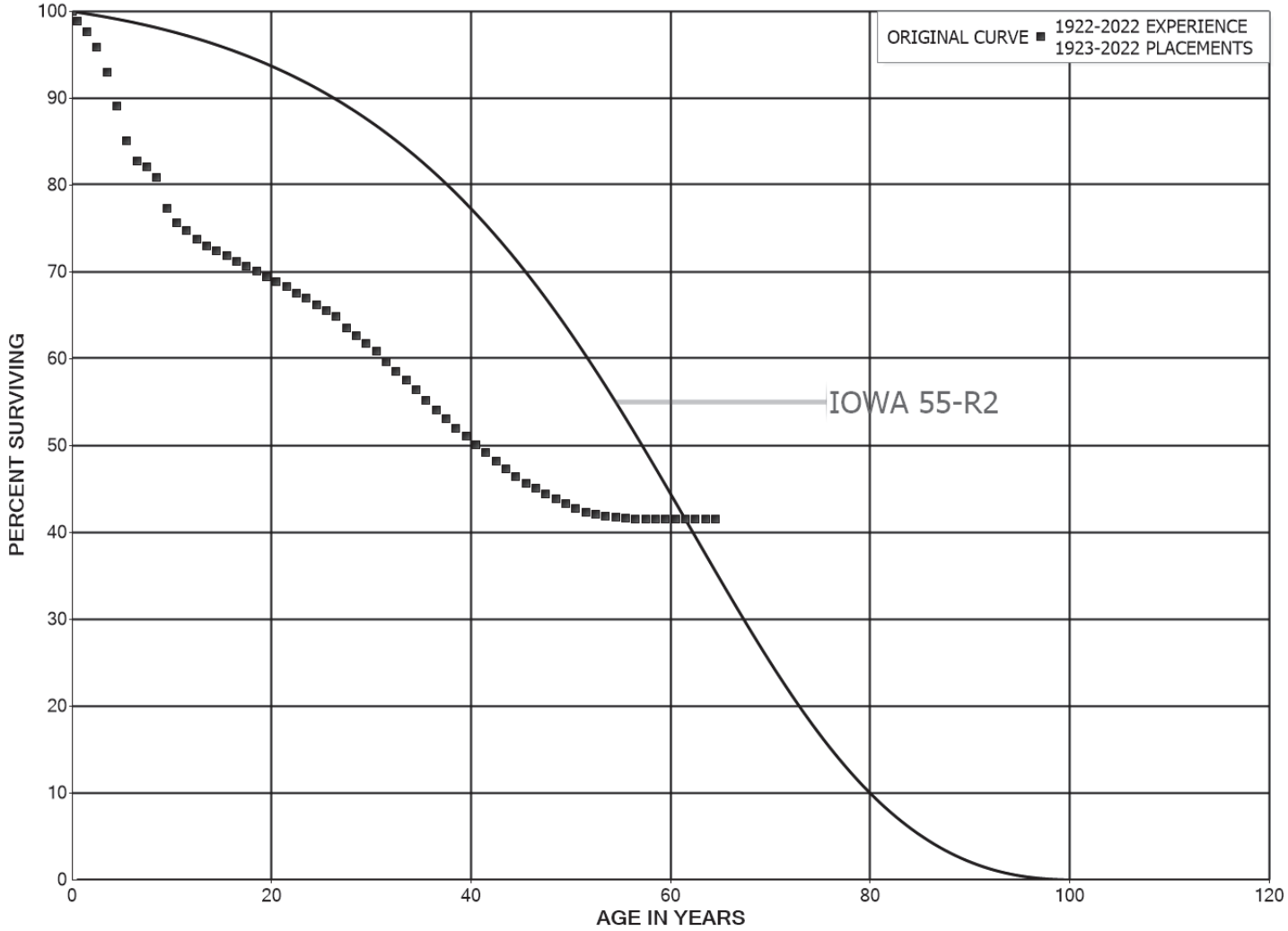
ACCOUNT 355.00 POLES AND FIXTURES

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

TAMPA ELECTRIC COMPANY

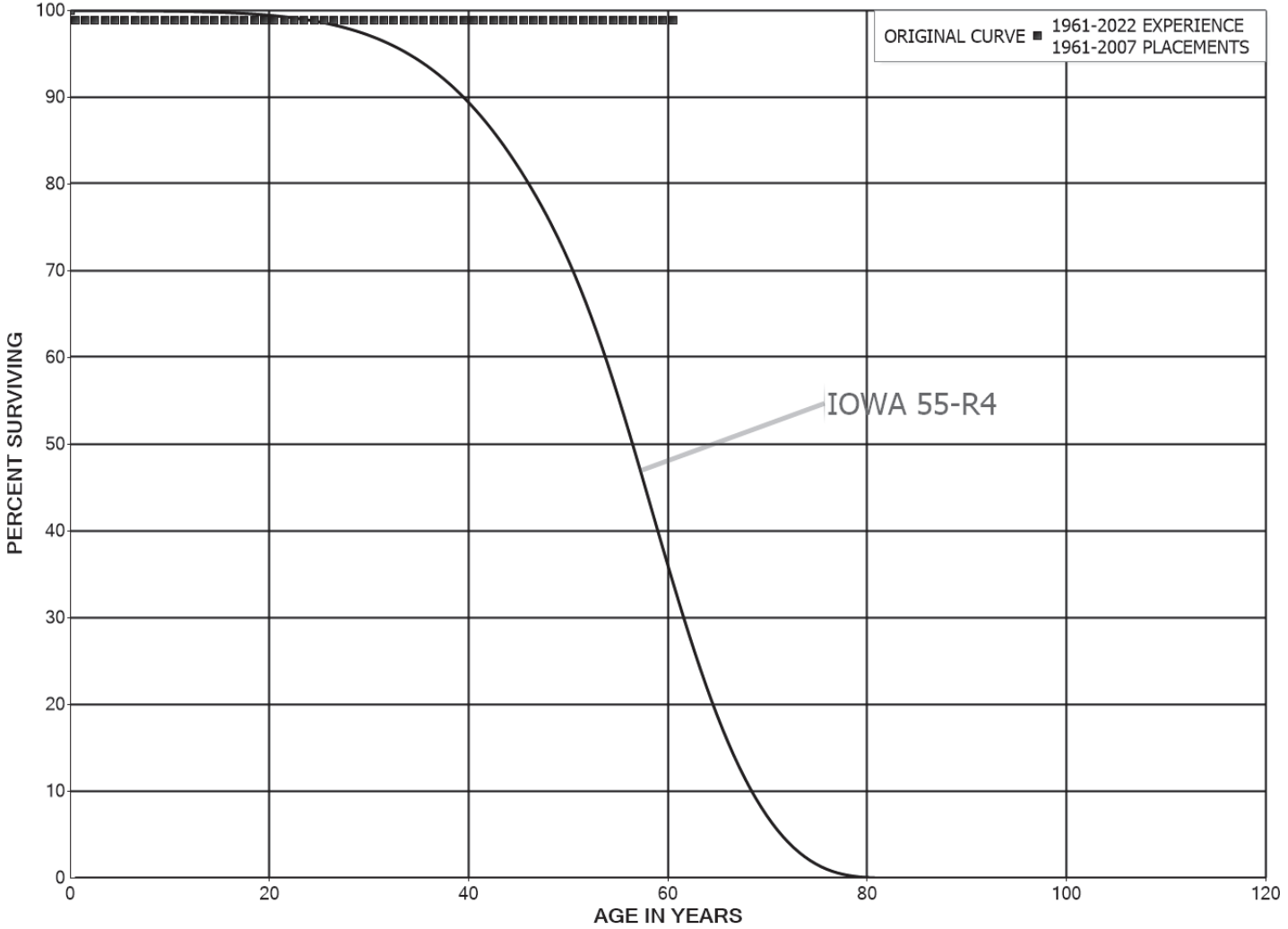
ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

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 AND SMOOTH SURVIVOR CURVES



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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

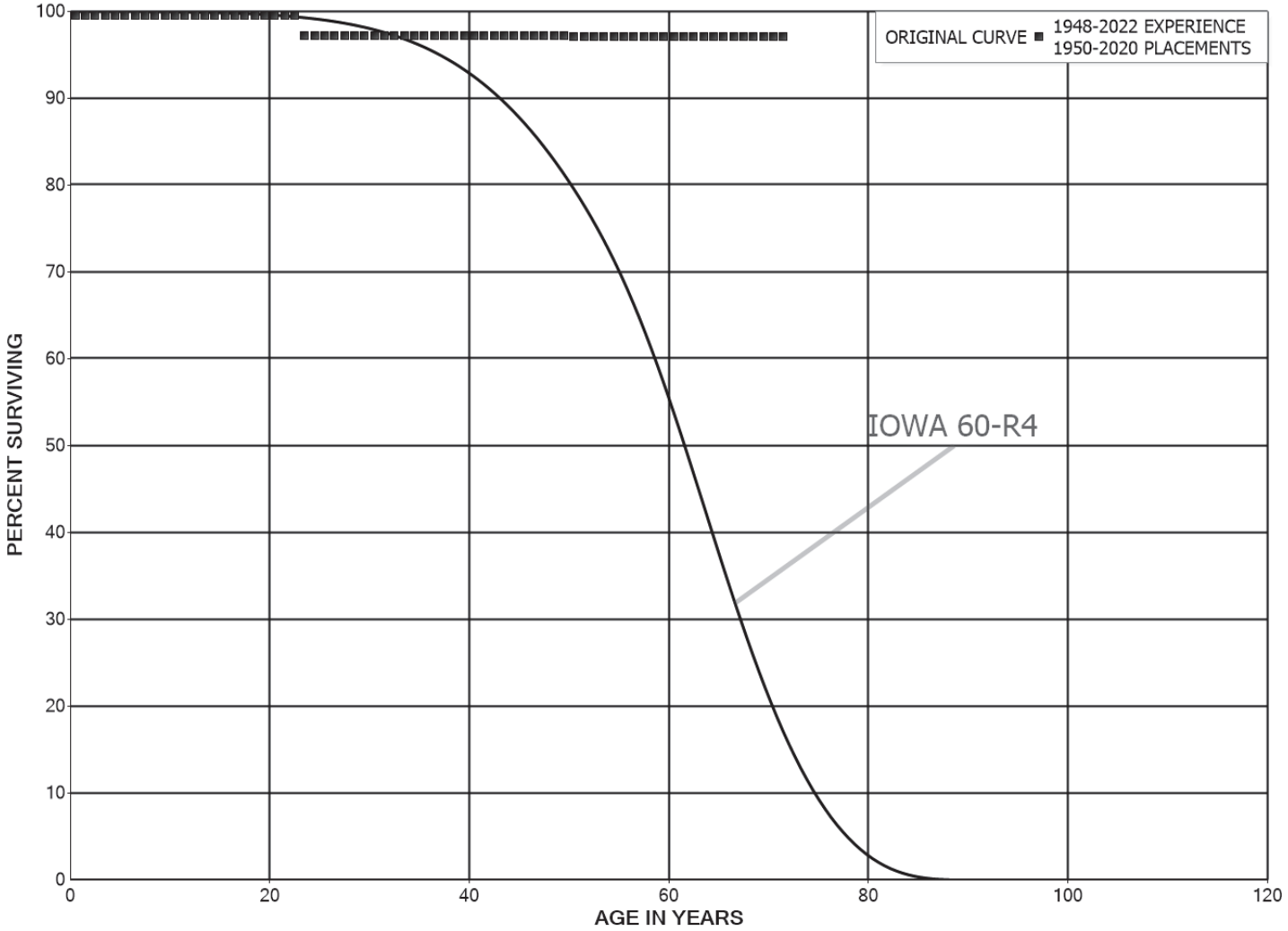
ACCOUNT 356.01 CLEARING RIGHTS-OF-WAY

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
ACCOUNT 357.00 UNDERGROUND CONDUIT
ORIGINAL AND SMOOTH SURVIVOR CURVES



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

TAMPA ELECTRIC COMPANY

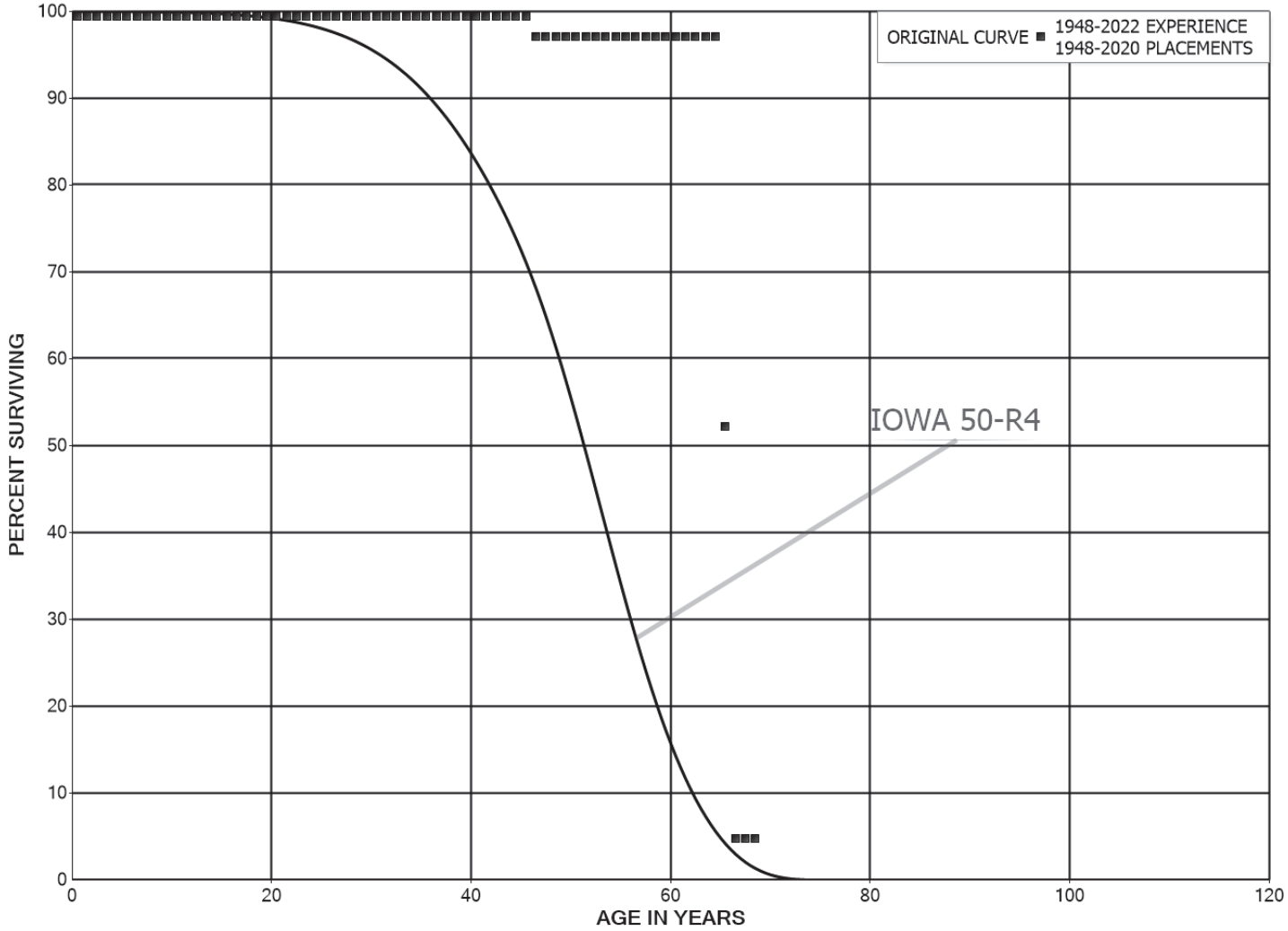
ACCOUNT 357.00 UNDERGROUND CONDUIT

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



TAMPA ELECTRIC COMPANY
ACCOUNT 358.00 UNDERGROUND CONDUCTORS AND DEVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



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

TAMPA ELECTRIC COMPANY

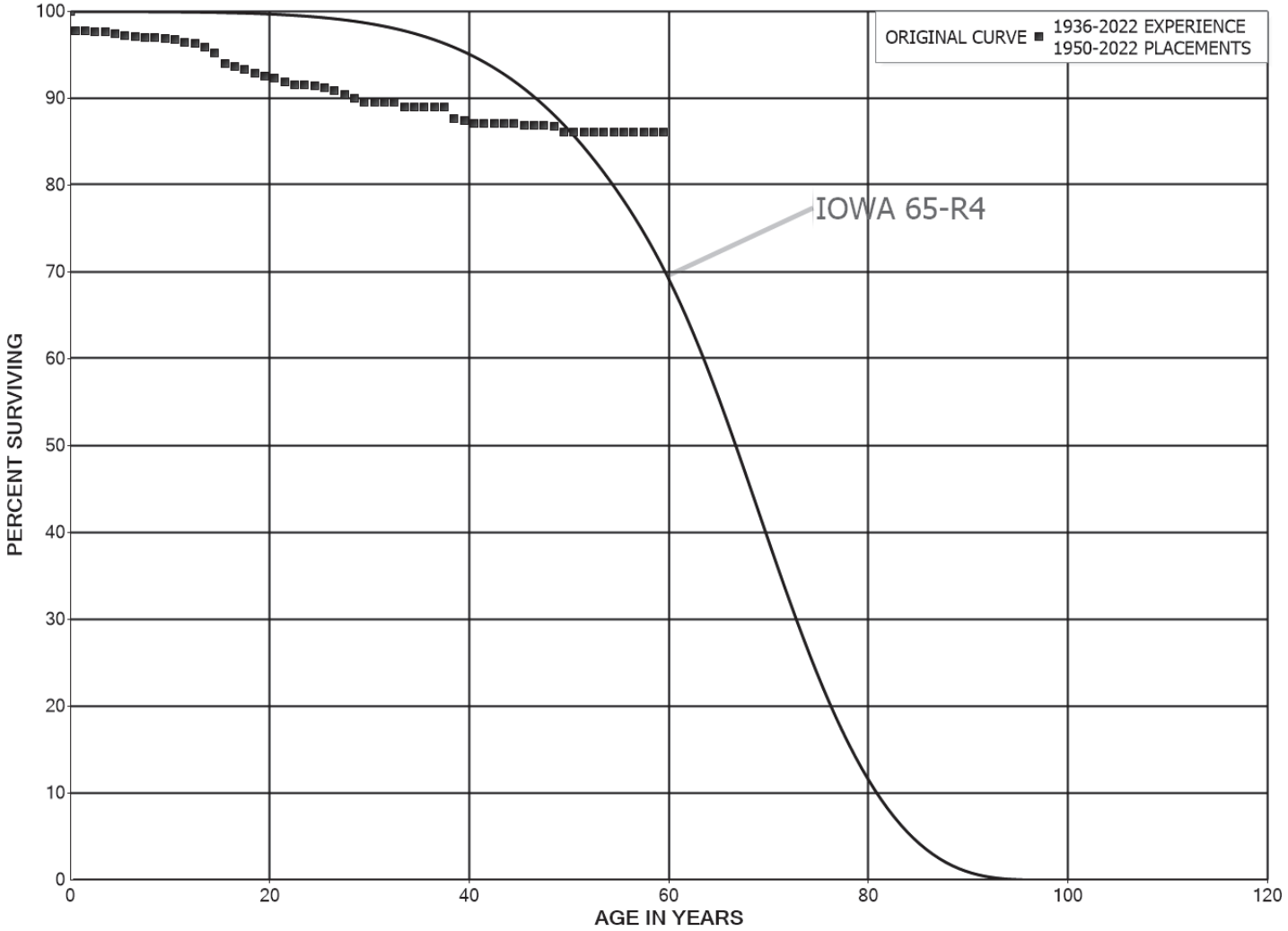
ACCOUNT 358.00 UNDERGROUND CONDUCTORS AND DEVICES

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



TAMPA ELECTRIC COMPANY
ACCOUNT 359.00 ROADS AND TRAILS
ORIGINAL AND SMOOTH SURVIVOR CURVES



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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

TAMPA ELECTRIC COMPANY

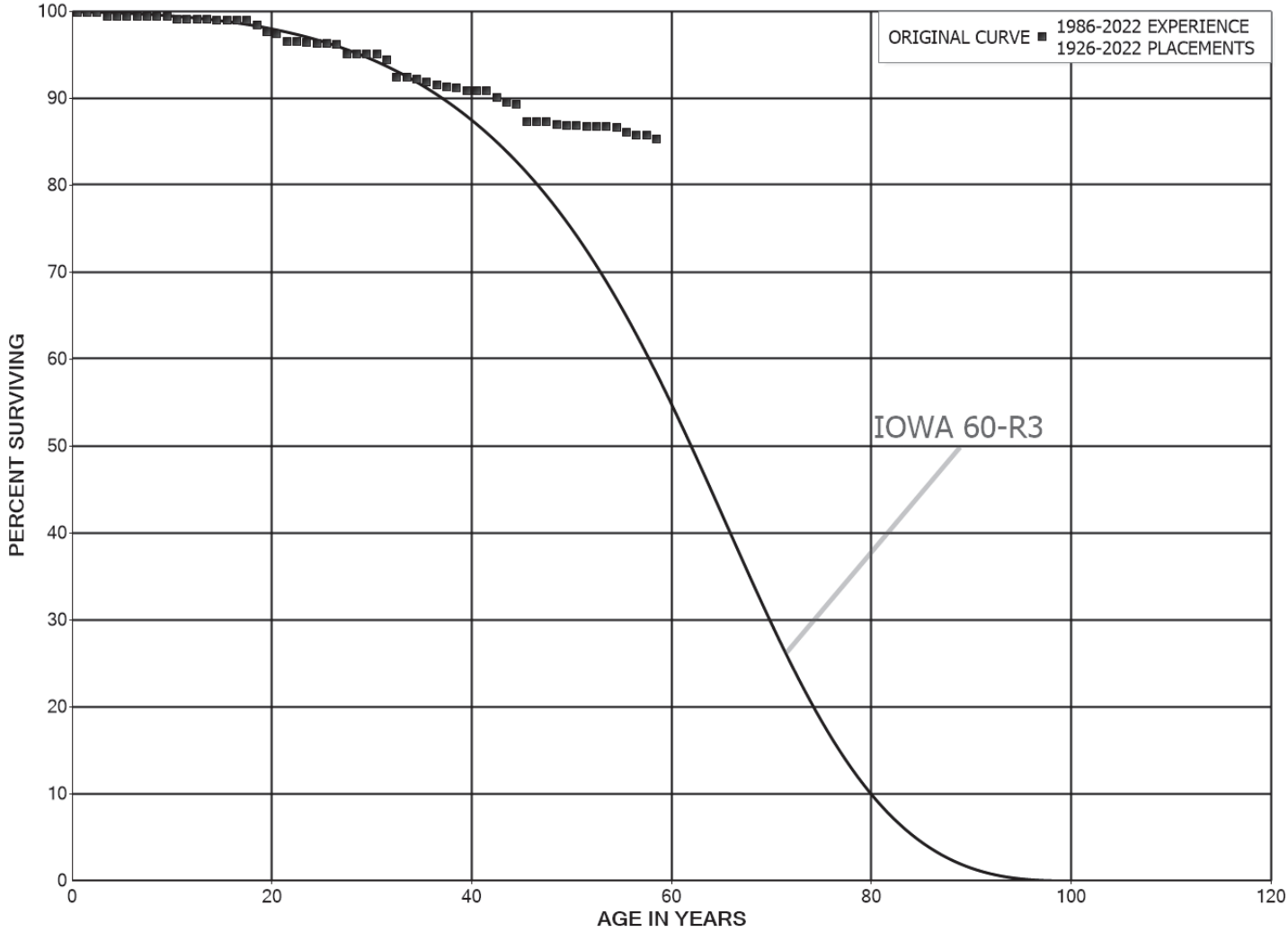
ACCOUNT 359.00 ROADS AND TRAILS

ORIGINAL LIFE TABLE, CONT.

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	



TAMPA ELECTRIC COMPANY
ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



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WITNESS: ALLIS
DOCUMENT NO. 2
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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

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

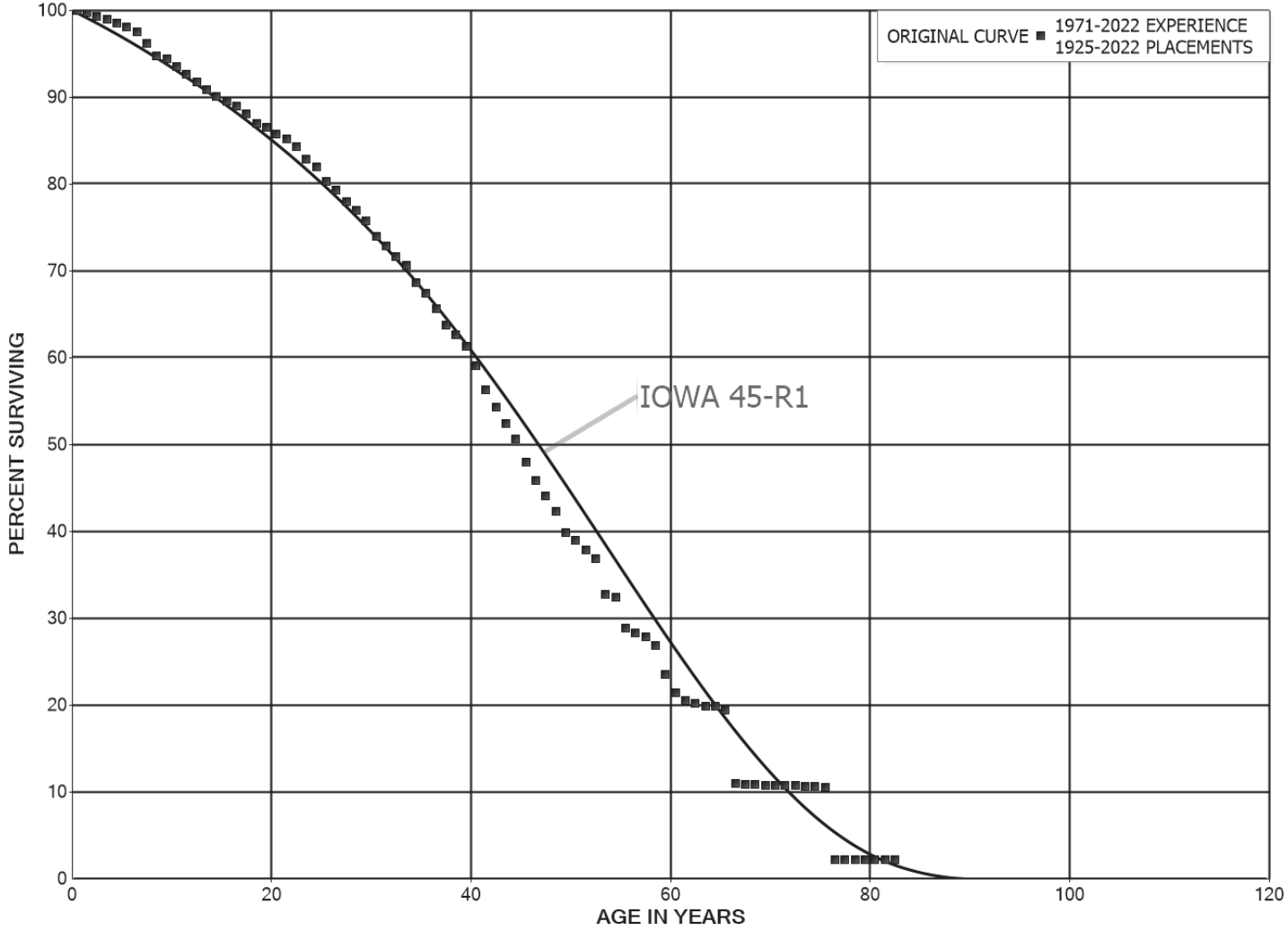
ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

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



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

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
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

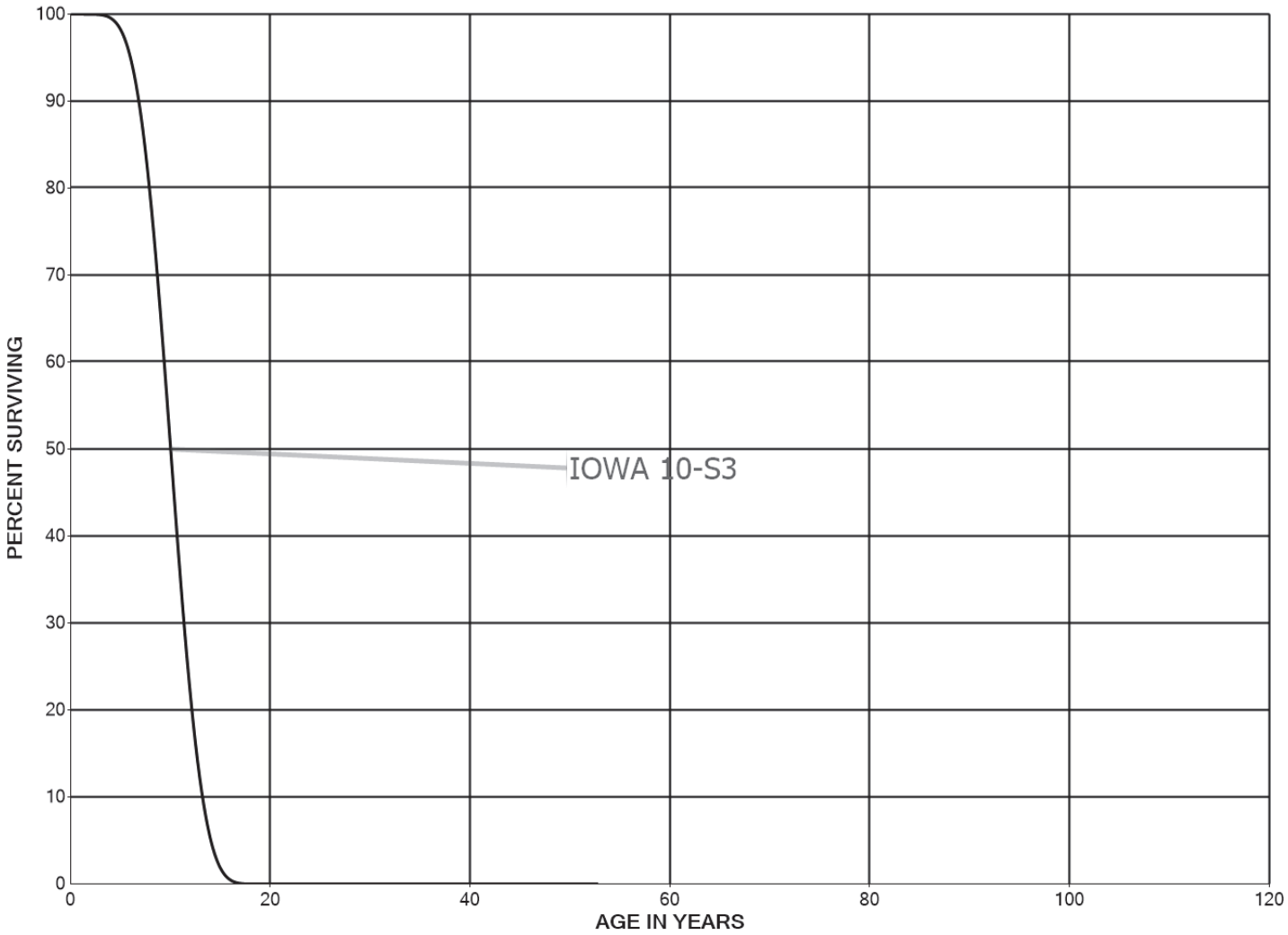
TAMPA ELECTRIC COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

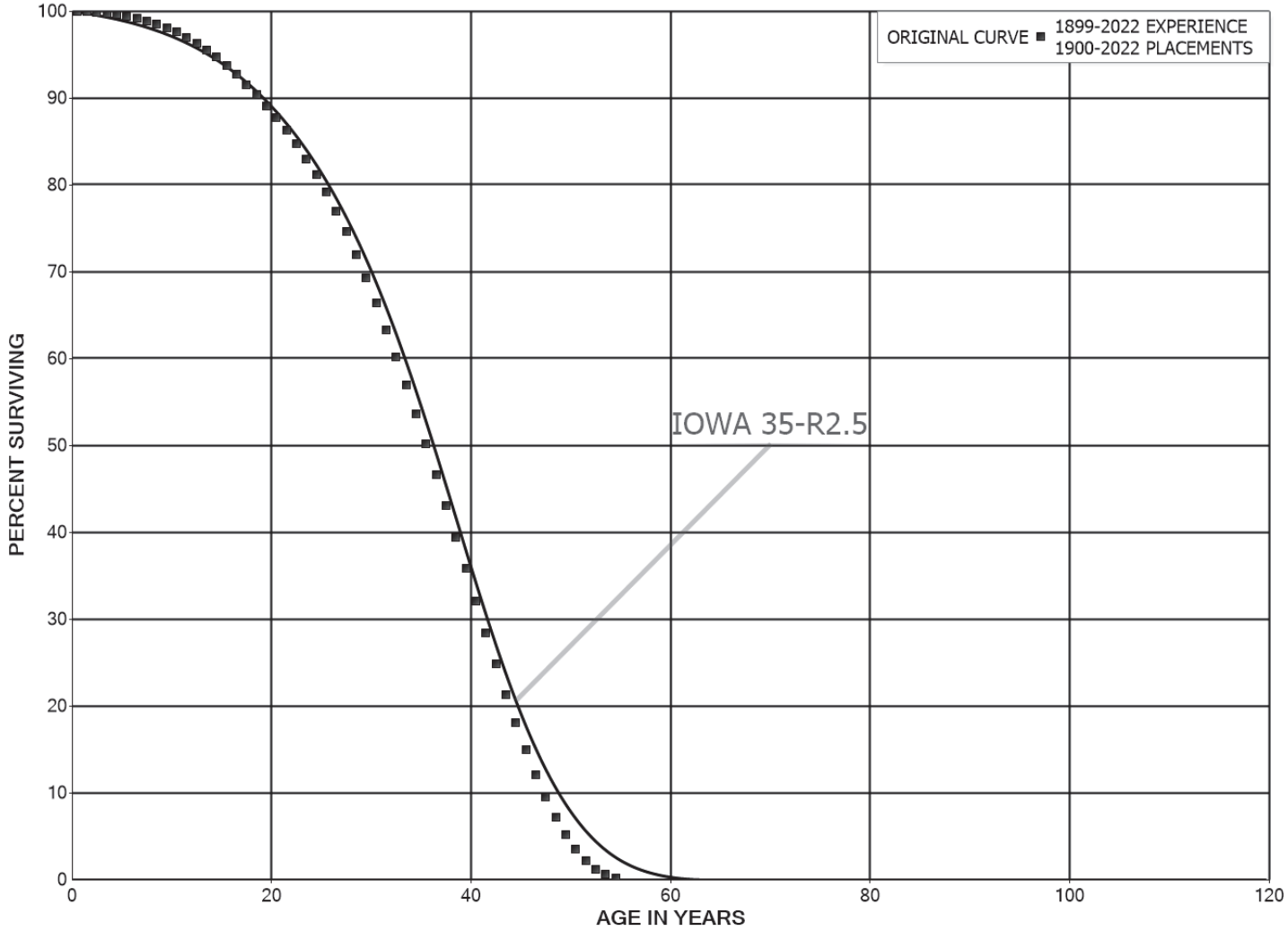
PLACEMENT BAND 1925-2022			EXPERIENCE BAND 1971-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	6,135		0.0000	1.0000	2.20
80.5	4,687		0.0000	1.0000	2.20
81.5	4,687		0.0000	1.0000	2.20
82.5	4,687		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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EXHIBIT NO. NA-1
WITNESS: ALLIS
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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

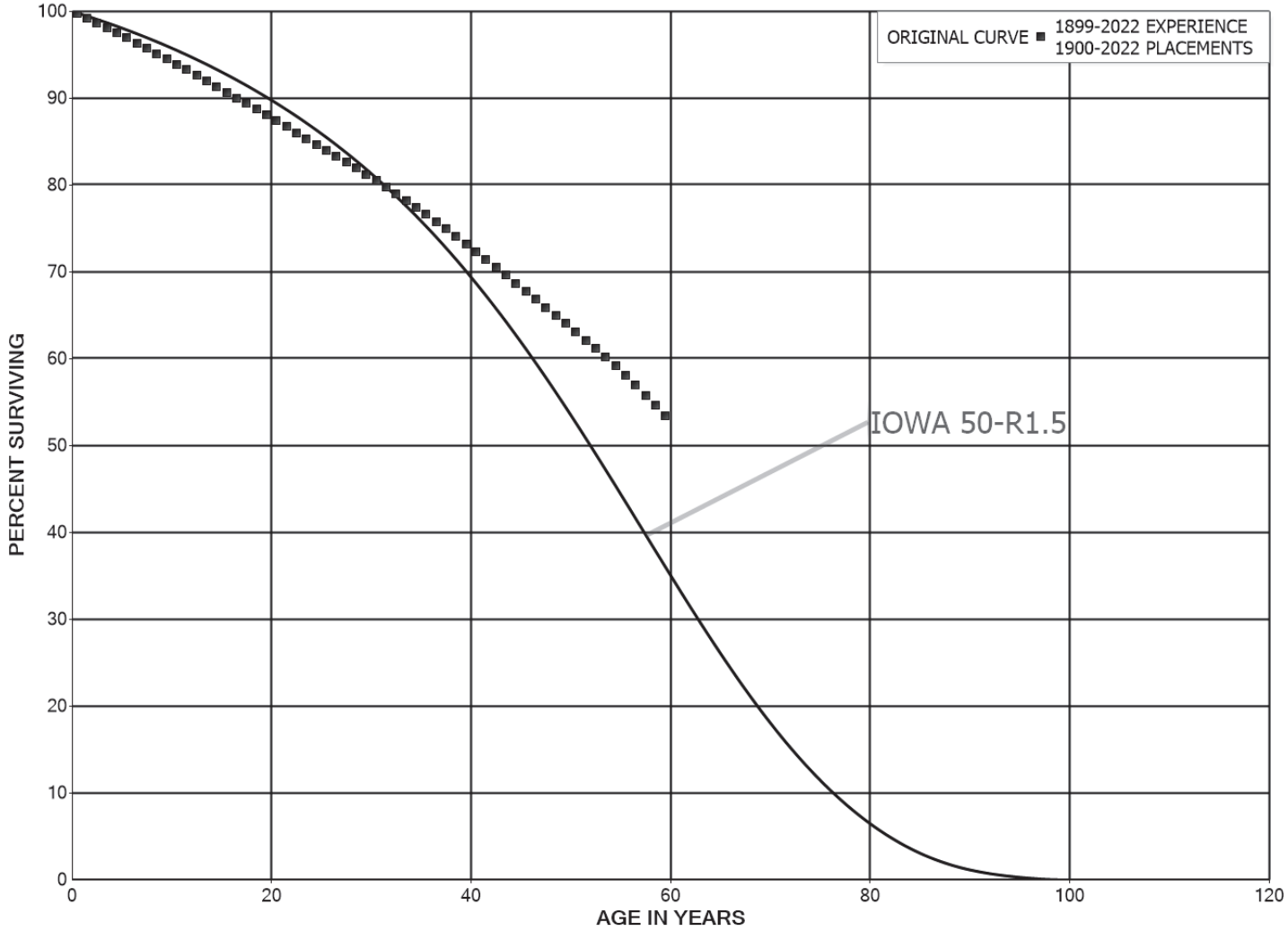
ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

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



TAMPA ELECTRIC COMPANY
ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



DOCKET NO. 20240026-EI
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TAMPA ELECTRIC COMPANY

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

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
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

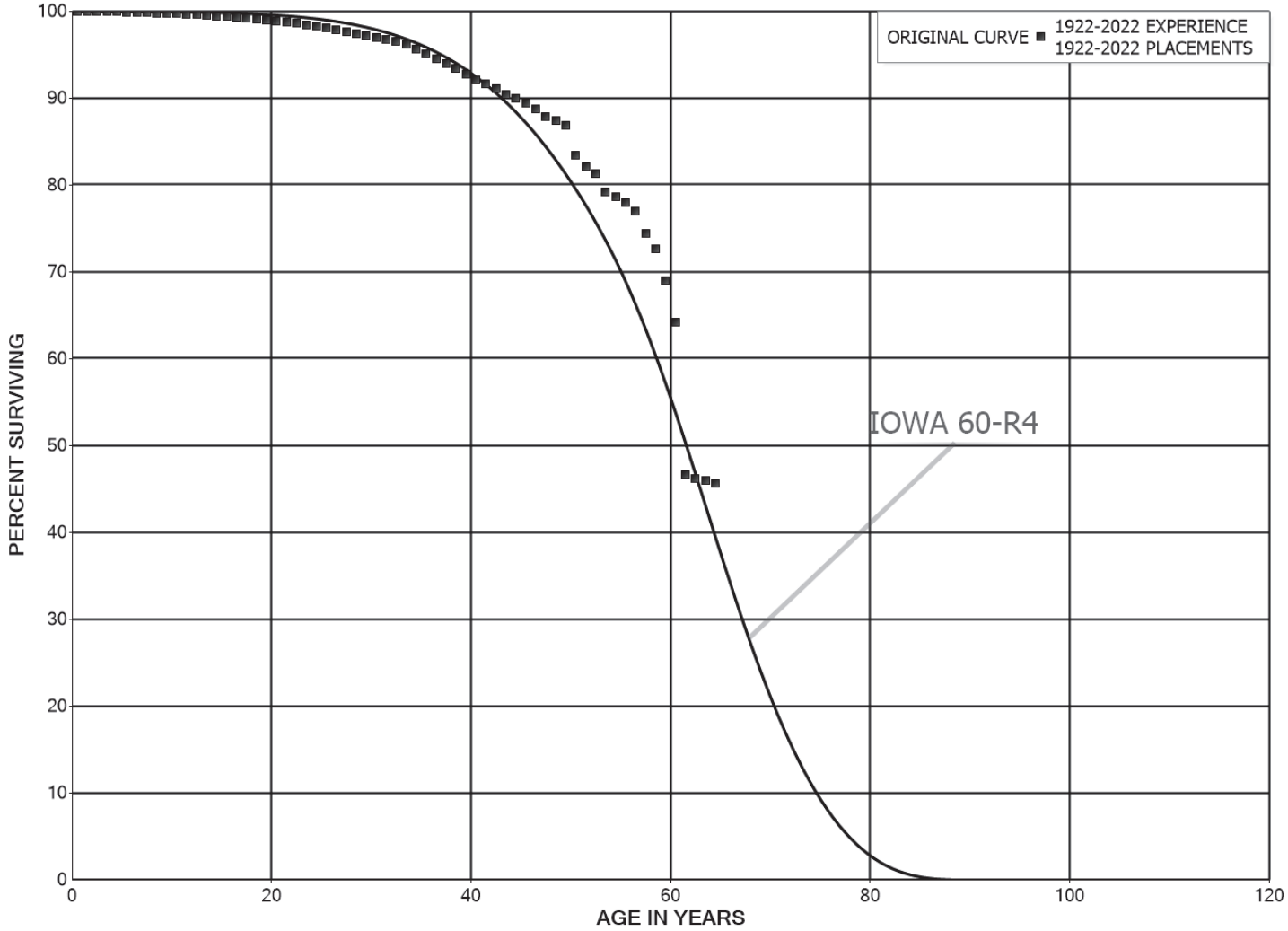
ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

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	



TAMPA ELECTRIC COMPANY
ACCOUNT 366.00 UNDERGROUND CONDUIT
ORIGINAL AND SMOOTH SURVIVOR CURVES



TAMPA ELECTRIC COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

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

TAMPA ELECTRIC COMPANY

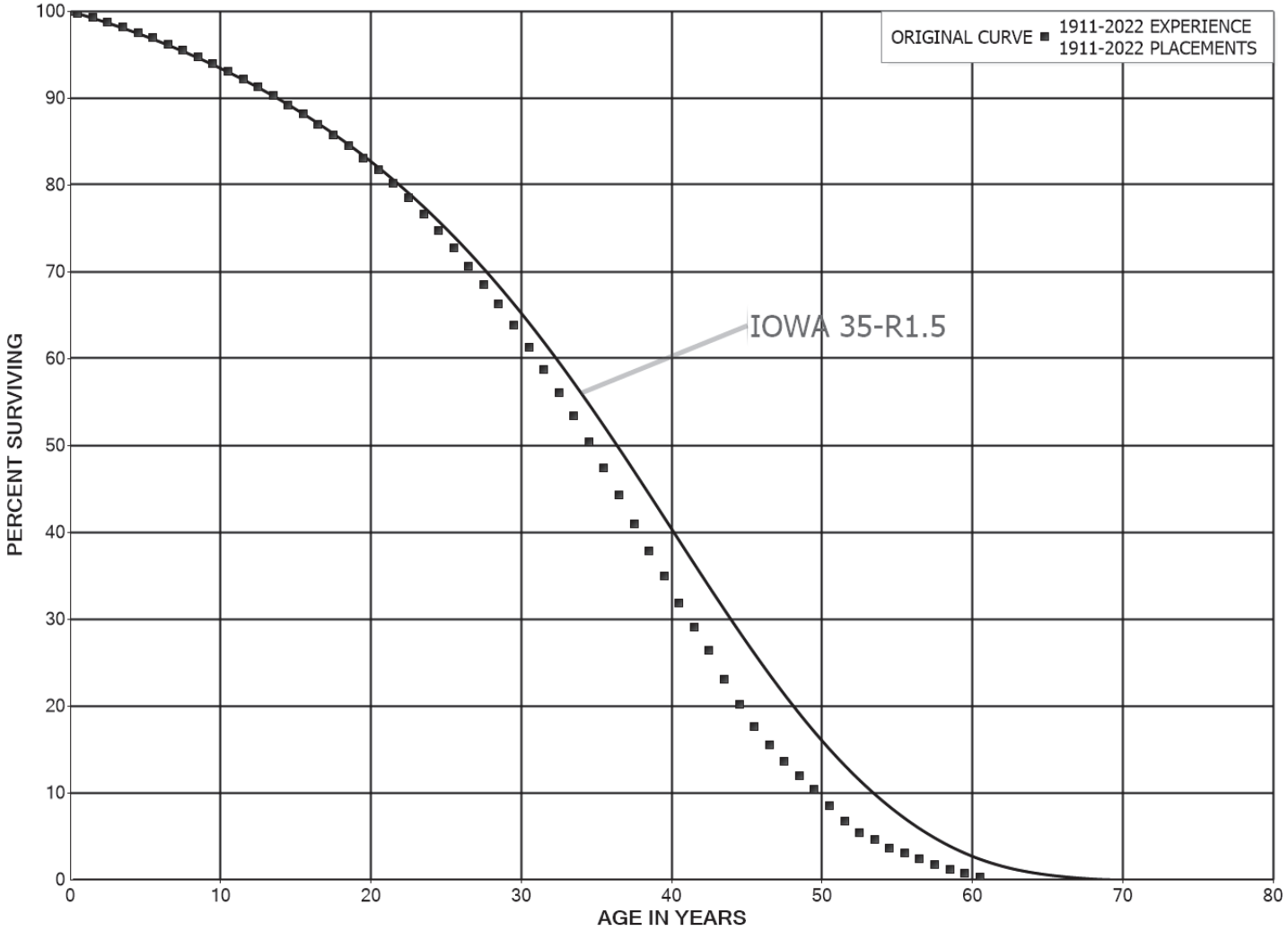
ACCOUNT 366.00 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

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



TAMPA ELECTRIC COMPANY
ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



TAMPA ELECTRIC COMPANY

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

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

TAMPA ELECTRIC COMPANY

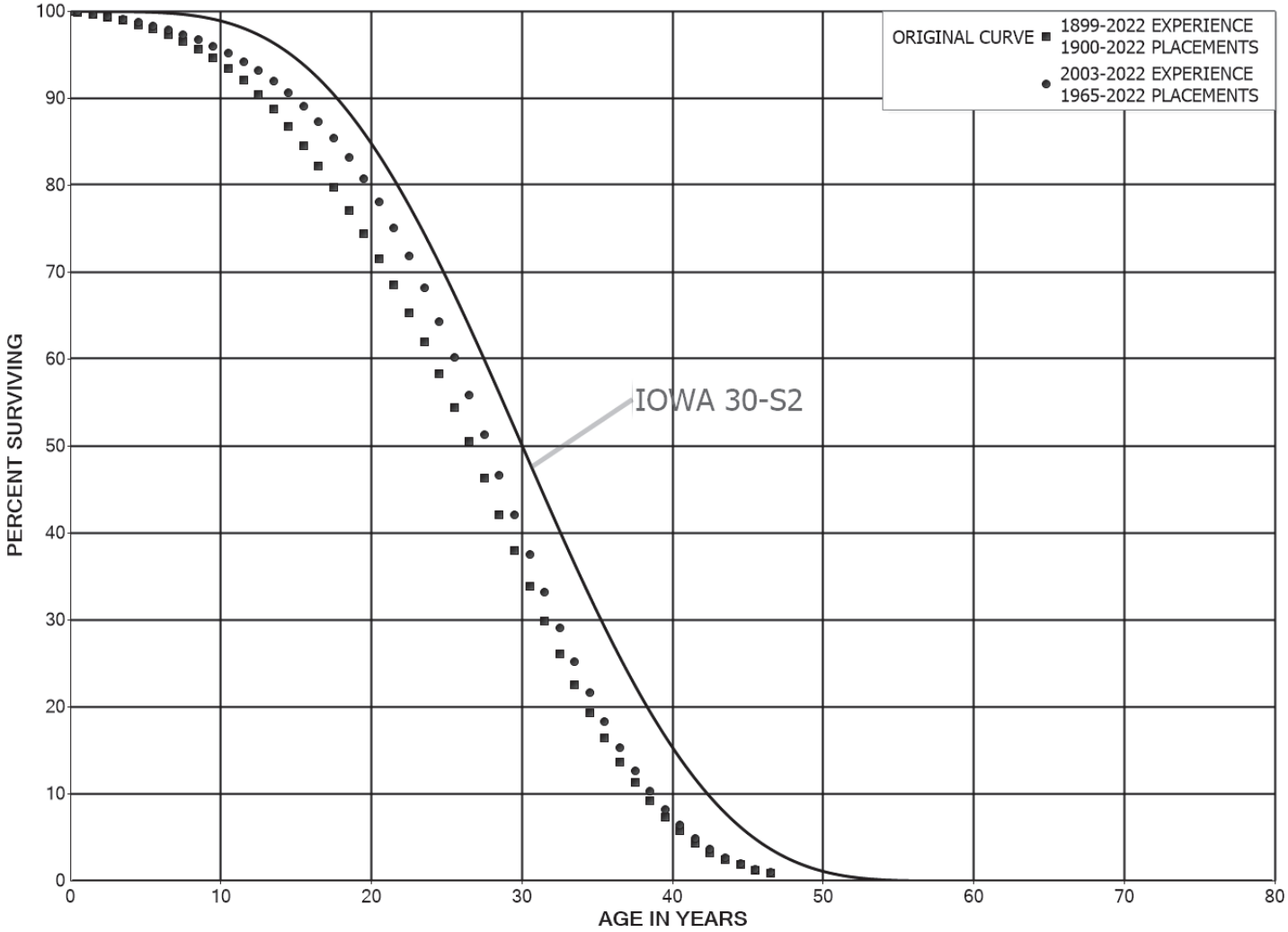
ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

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					



TAMPA ELECTRIC COMPANY
ACCOUNT 368.00 LINE TRANSFORMERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



TAMPA ELECTRIC COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

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	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

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

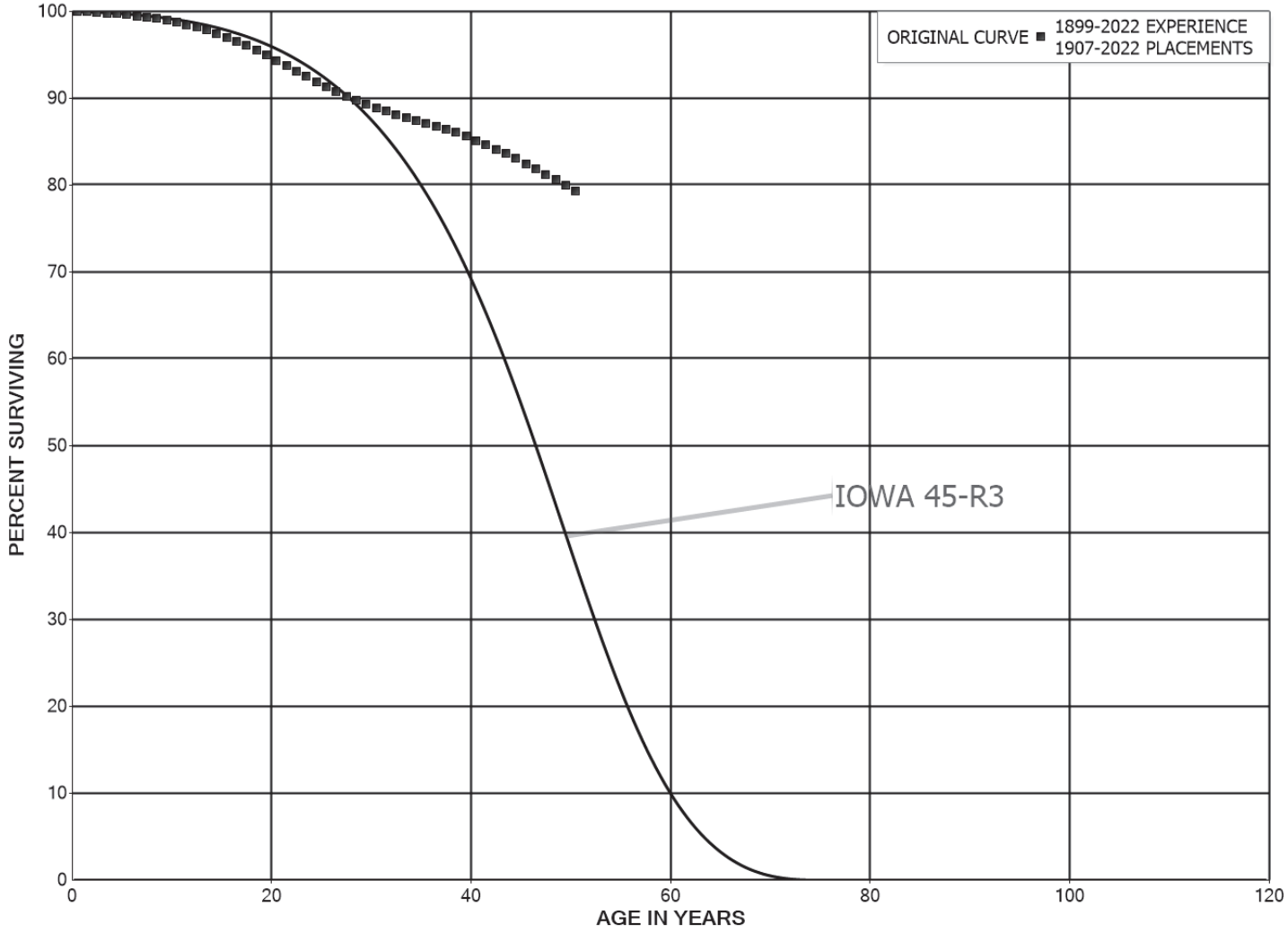
ACCOUNT 368.00 LINE TRANSFORMERS

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
ORIGINAL AND SMOOTH SURVIVOR CURVES



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DOCUMENT NO. 2
PAGE 164 OF 439
FILED: 04/02/2024

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

TAMPA ELECTRIC COMPANY

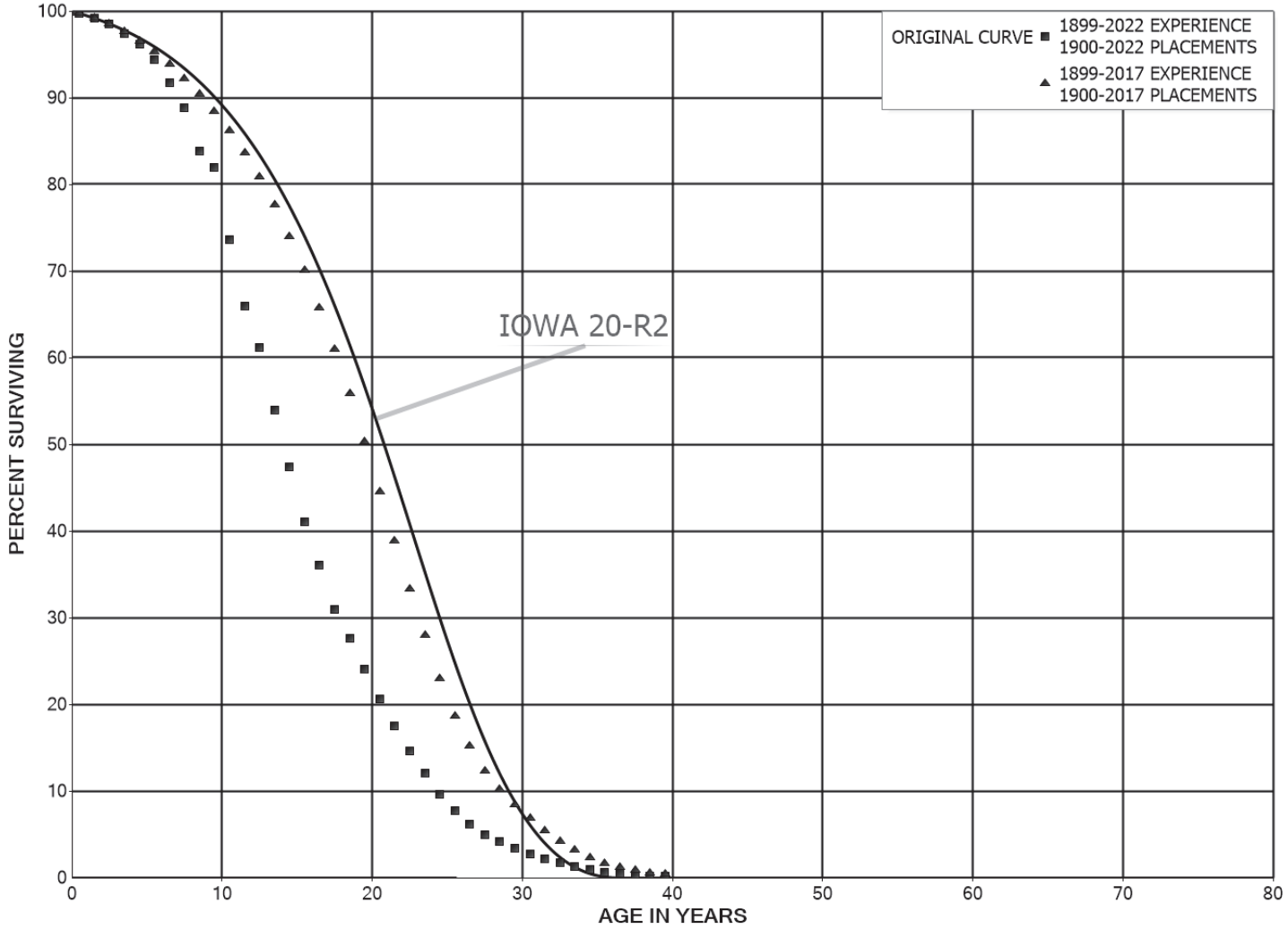
ACCOUNTS 369.00 AND 369.02 SERVICES

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
ORIGINAL AND SMOOTH SURVIVOR CURVES



TAMPA ELECTRIC COMPANY

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

TAMPA ELECTRIC COMPANY

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					

TAMPA ELECTRIC COMPANY

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

TAMPA ELECTRIC COMPANY

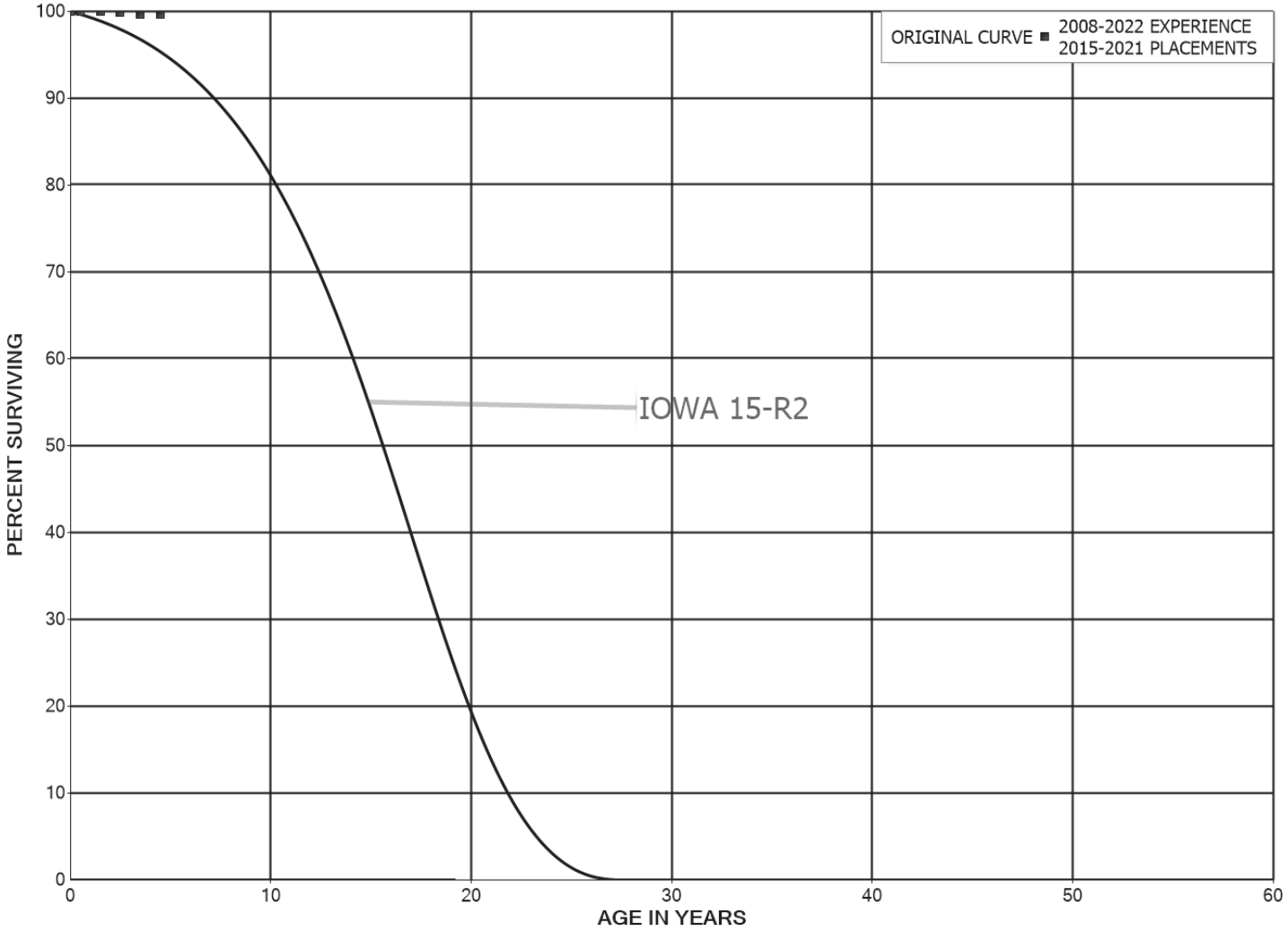
ACCOUNT 370.00 METERS - ANALOG AND AMR

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

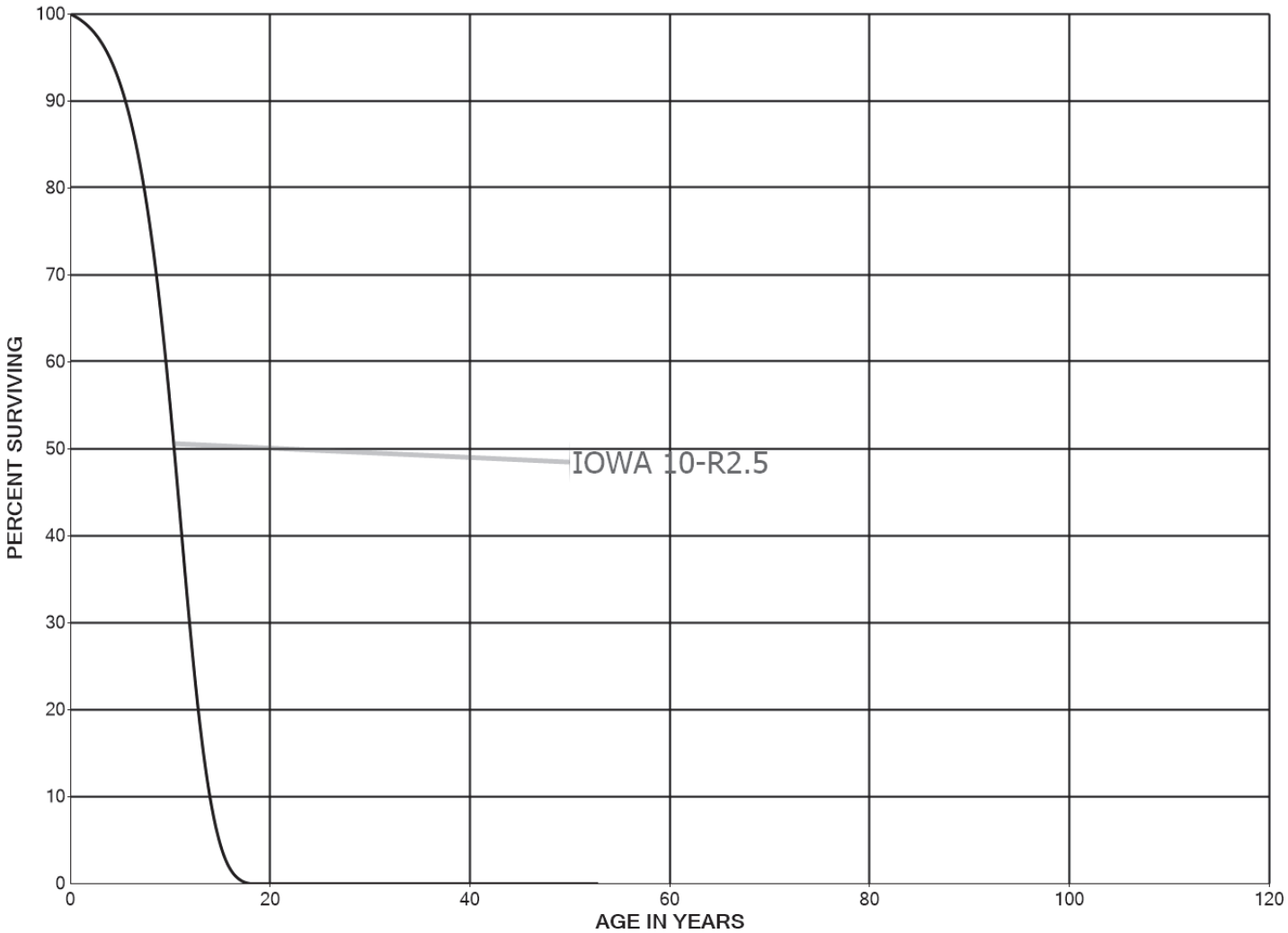
ACCOUNT 370.01 METERS - AMI

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

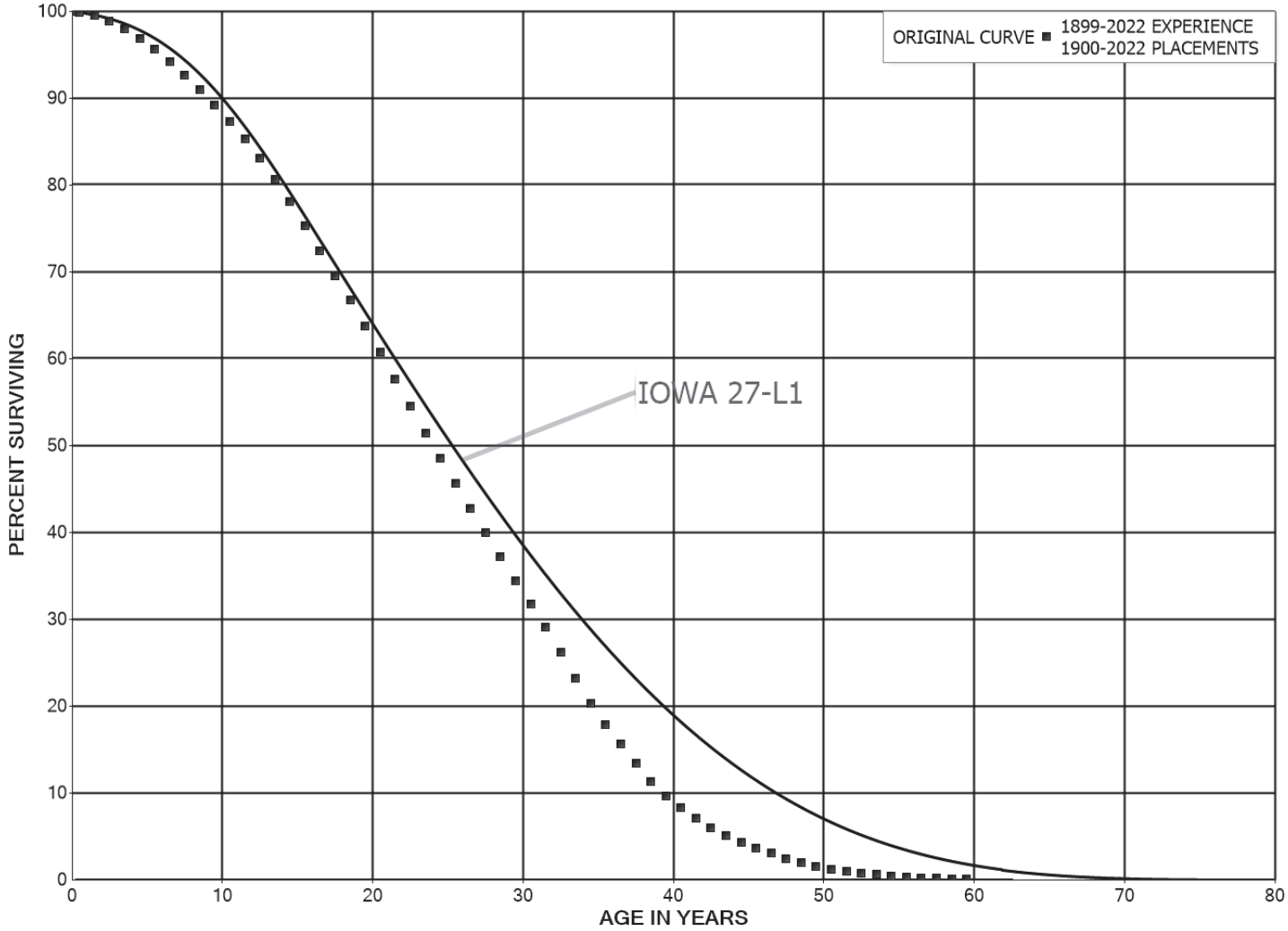


TAMPA ELECTRIC COMPANY
ACCOUNT 370.10 EV CHARGERS
SMOOTH SURVIVOR CURVE





TAMPA ELECTRIC COMPANY
ACCOUNTS 373.00 AND 373.02 STREET LIGHTING AND SIGNAL SYSTEMS
ORIGINAL AND SMOOTH SURVIVOR CURVES



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

TAMPA ELECTRIC COMPANY

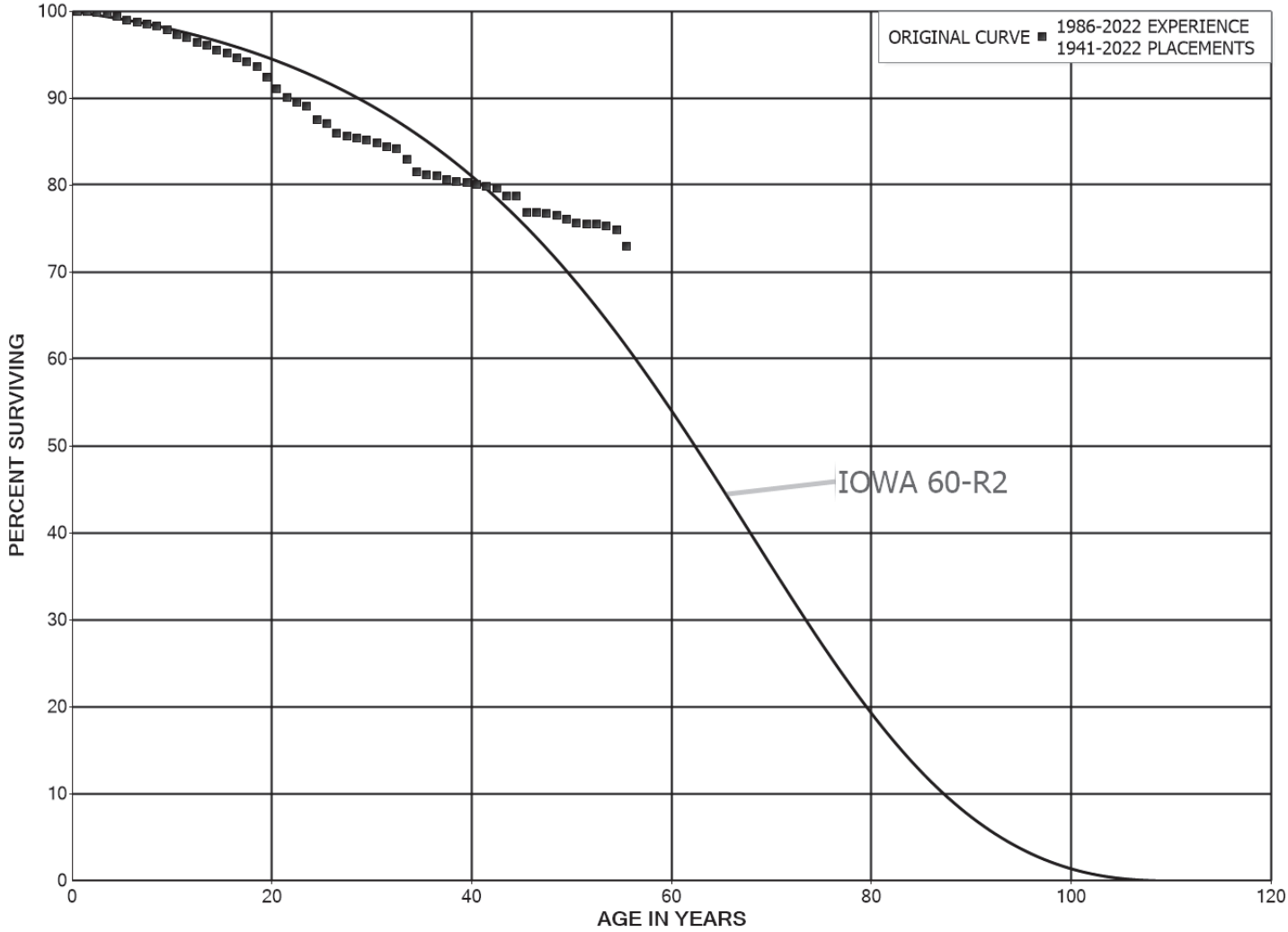
ACCOUNTS 373.00 AND 373.02 STREET LIGHTING AND SIGNAL SYSTEMS

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



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

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
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

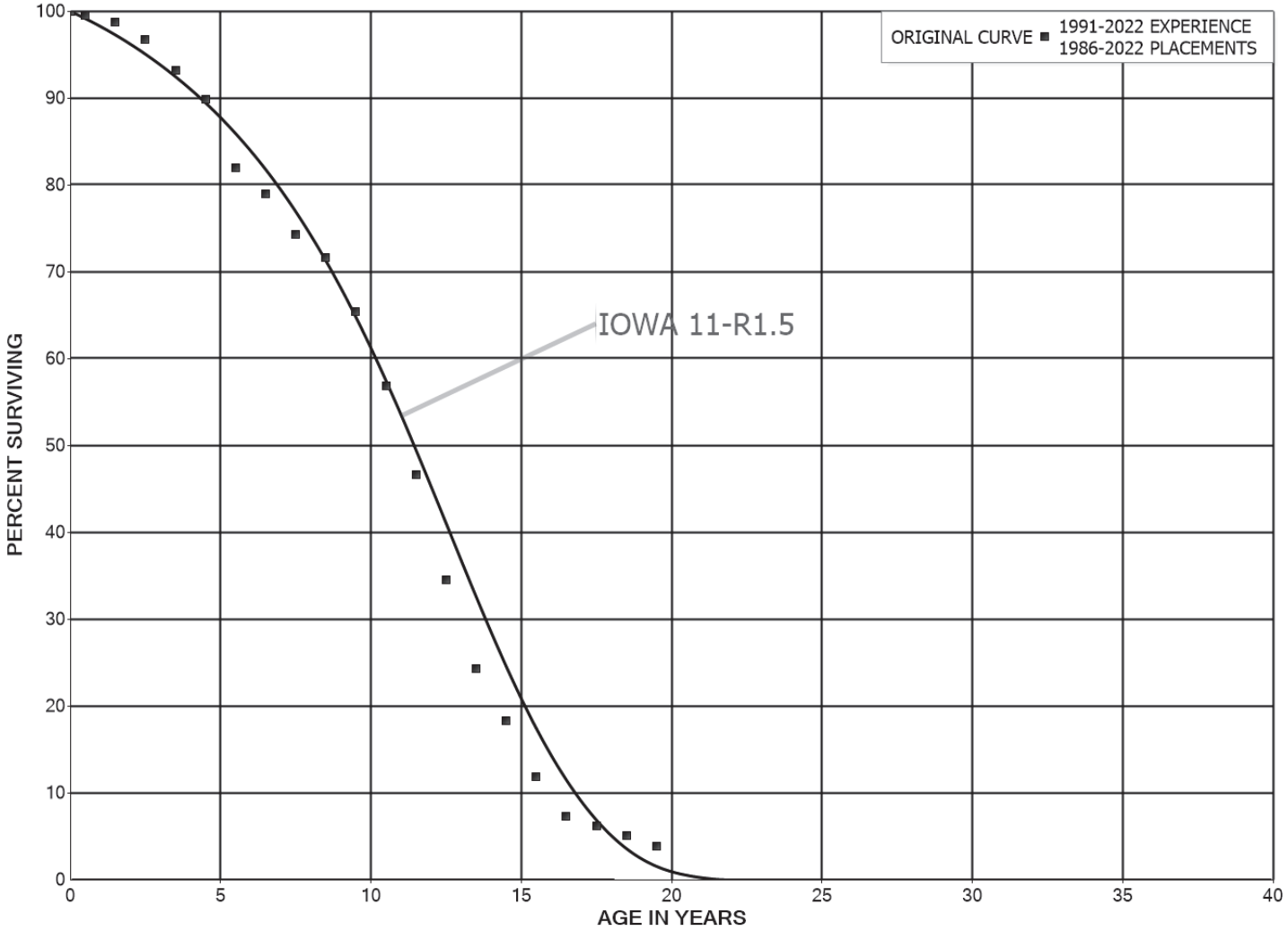
ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

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



TAMPA ELECTRIC COMPANY

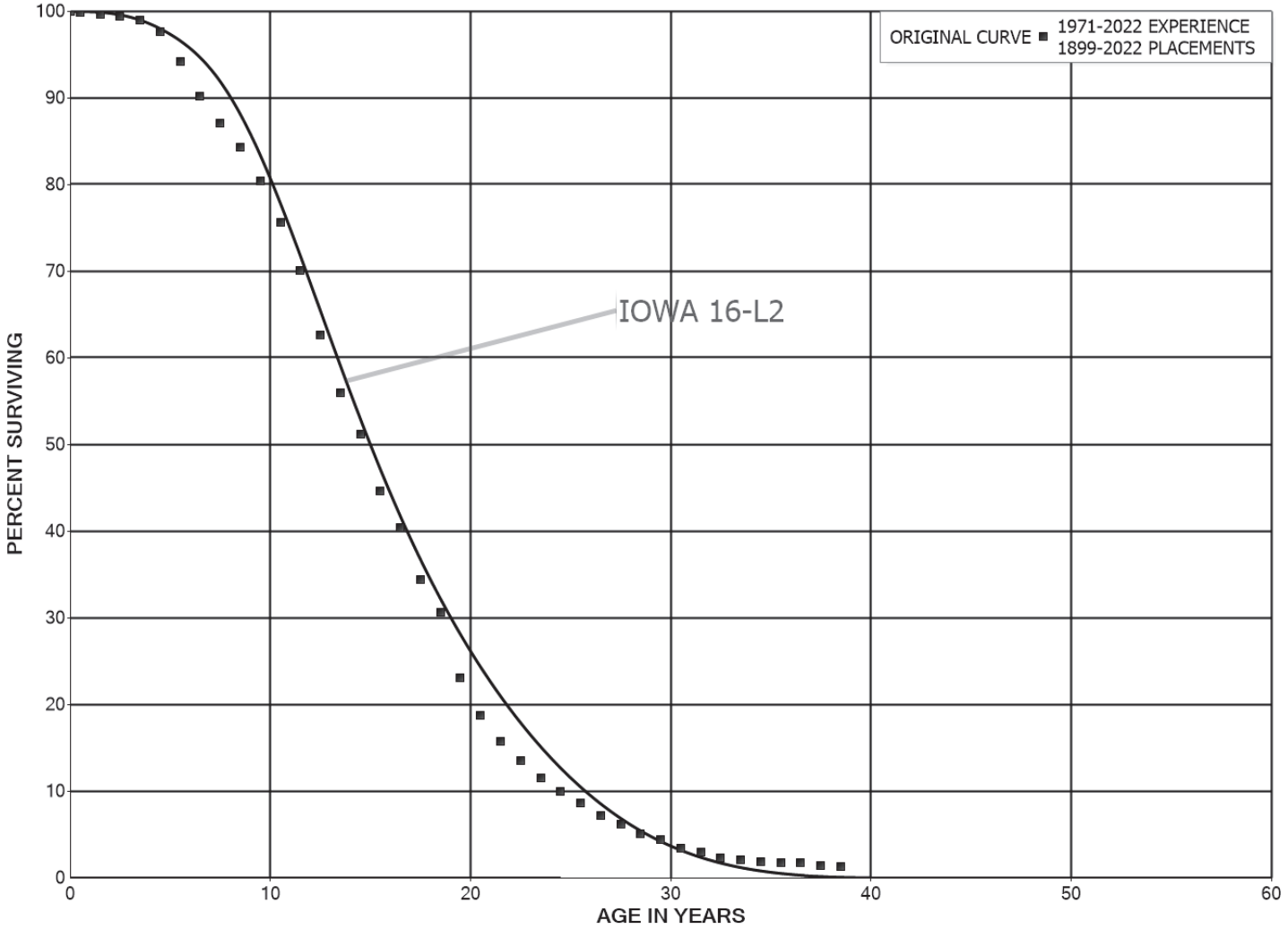
ACCOUNTS 392.02 AND 392.12 LIGHT TRUCKS

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

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

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

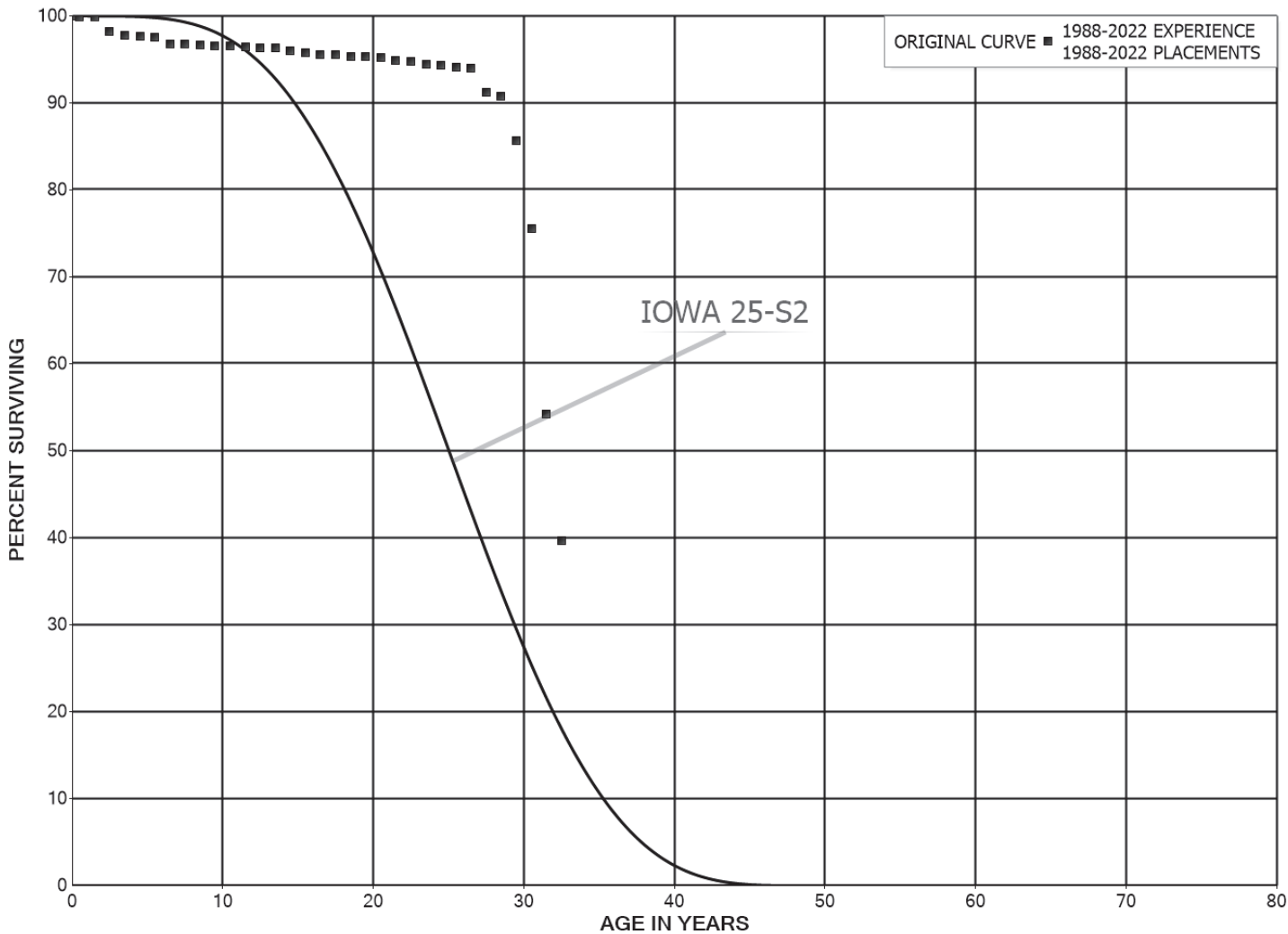
ACCOUNTS 392.03 AND 392.13 HEAVY TRUCKS

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



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

PART VIII. NET SALVAGE STATISTICS

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 (\$) (8)=(4)+(7)	TOTAL RETIREMENTS (9)=(2)+(5)	ESTIMATED NET SALVAGE (%) (10)=(8)/(9)	
	RETIREMENTS (\$) (2)	NET SALVAGE (%) (3)	NET SALVAGE (\$) (4)=(2)x(3)	RETIREMENTS (\$) (5)	NET SALVAGE (%) (6)	NET SALVAGE (\$) (7)=(5)x(6)				
STEAM PRODUCTION PLANT										
311.00	STRUCTURES AND IMPROVEMENTS	301,396,598	0	0	56,039,545	(30)	16,811,864	16,811,864	357,436,143	(5)
312.00	BOILER PLANT EQUIPMENT	475,794,770	0	0	295,876,100	(30)	88,762,830	88,762,830	771,670,870	(12)
314.00	TURBOGENERATOR UNITS	109,716,982	0	0	42,575,640	(30)	12,772,692	12,772,692	152,292,621	(8)
315.00	ACCESSORY ELECTRIC EQUIPMENT	103,063,499	0	0	38,340,508	(15)	5,751,076	5,751,076	141,404,007	(4)
316.00	MISCELLANEOUS EQUIPMENT	24,528,868	0	0	10,177,408	(2)	203,548	203,548	34,706,277	(1)
TOTAL STEAM PRODUCTION PLANT		1,014,500,717		-	443,009,201		124,302,010	124,302,010	1,467,509,919	
OTHER PRODUCTION PLANT										
341.00	STRUCTURES AND IMPROVEMENTS	340,780,597	0	0	108,637,705	(40)	43,455,082	43,455,082	449,418,303	(10)
342.00	FUEL HOLDERS	643,189,677	0	0	145,694,771	(15)	21,854,216	21,854,216	788,884,448	(3)
343.00	PRIME MOVERS	1,376,657,222	0	0	499,855,876	(15)	74,978,381	74,978,381	1,876,513,098	(4)
343.10	PRIME MOVERS - CAPITAL SPARE PARTS	6,276,701	0	0	194,547,861	40	(77,819,145)	(77,819,145)	200,824,562	39
345.00	ACCESSORY ELECTRIC EQUIPMENT	247,266,816	0	0	58,507,761	(20)	11,701,562	11,701,562	305,774,577	(4)
346.00	MISCELLANEOUS POWER PLANT EQUIPMENT	10,743,249	0	0	12,348,454	(5)	617,423	617,423	23,091,704	(3)
TOTAL OTHER PRODUCTION PLANT		2,624,914,263		-	1,019,592,429		74,787,510	74,787,510	3,644,506,692	
TOTAL PRODUCTION PLANT		3,639,414,980		-	1,462,601,631		199,089,519	199,089,519	5,102,016,611	



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 AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE 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

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

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE 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 AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE 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 AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE 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 AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE 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 AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE 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-

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-

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 AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE 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-

TAMPA ELECTRIC COMPANY

ACCOUNT 354.00 TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

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

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-

TAMPA ELECTRIC COMPANY

ACCOUNT 355.00 POLES AND FIXTURES

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	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 AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE 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-

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-

TAMPA ELECTRIC COMPANY

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

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	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 AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE 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-

TAMPA ELECTRIC COMPANY

ACCOUNT 357.00 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE 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 AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE 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 AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE 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 AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE 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							

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 AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE 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 AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE 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-

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
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-

TAMPA ELECTRIC COMPANY

ACCOUNT 362.00 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	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

ACCOUNT 362.00 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							
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-

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-

TAMPA ELECTRIC COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

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	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

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE 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-

TAMPA ELECTRIC COMPANY

ACCOUNT 365.00 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	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	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-

TAMPA ELECTRIC COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

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	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-

TAMPA ELECTRIC COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE 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-

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-

TAMPA ELECTRIC COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

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	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

ACCOUNT 366.00 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE 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-

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-

TAMPA ELECTRIC COMPANY

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

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	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-

TAMPA ELECTRIC COMPANY

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE 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-

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-

TAMPA ELECTRIC COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

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	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 AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE 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-

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-

TAMPA ELECTRIC COMPANY

ACCOUNT 369.00 SERVICES - OVERHEAD

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	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 AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE 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-

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-

TAMPA ELECTRIC COMPANY

ACCOUNT 369.02 SERVICES - UNDERGROUND

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	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 AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE 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-

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-

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 AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE 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

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-

TAMPA ELECTRIC COMPANY

ACCOUNTS 373.00 AND 373.02 STREET LIGHTING AND SIGNAL SYSTEMS

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	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 AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE 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-

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 AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE 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-

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 AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE 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-

**PART IX. DETAILED DEPRECIATION
CALCULATIONS**

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)	ACCRAUAL-- 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							
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

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 RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- 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 RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- 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

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)	ACCRAUAL-- 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

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

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 RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- 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

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)	ACCRAUAL-- 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
						28.46	
							COMPOSITE REMAINING LIFE, YEARS..

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 RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- 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

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

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

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

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 RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- 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

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

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..							

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)
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

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 RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
BAYSIDE COMMON							
INTERIM SURVIVOR CURVE.. IOWA 50-R3							
PROBABLE RETIREMENT YEAR.. 12-2049							
2003	31,618,969.74	42.39	2.36	746,207.69	21.96	0.5181	16,380,207
2004	1,187,337.57	41.74	2.40	28,496.10	22.18	0.5314	630,927
2005	11,357.00	41.06	2.44	277.11	22.39	0.5453	6,193
2006	617,509.41	40.36	2.48	15,314.23	22.59	0.5597	345,626
2007	821,963.43	39.64	2.52	20,713.48	22.78	0.5747	472,358
2008	235,667.83	38.89	2.57	6,056.66	22.95	0.5901	139,075
2009	1,202,681.62	38.13	2.62	31,510.26	23.12	0.6064	729,246
2010	2,461,107.62	37.35	2.68	65,957.68	23.27	0.6230	1,533,344
2011	815,701.41	36.55	2.74	22,350.22	23.41	0.6405	522,449
2012	1,192,752.02	35.74	2.80	33,397.06	23.54	0.6587	785,606
2013	449,279.93	34.91	2.86	12,849.41	23.67	0.6780	304,625
2014	1,045,869.41	34.07	2.94	30,748.56	23.78	0.6980	729,985
2015	3,880,113.99	33.22	3.01	116,791.43	23.89	0.7192	2,790,384
2016	6,766,999.31	32.35	3.09	209,100.28	23.99	0.7416	5,018,271
2017	3,307,826.61	31.47	3.18	105,188.89	24.09	0.7655	2,532,108
2018	2,618,664.97	30.58	3.27	85,630.34	24.17	0.7904	2,069,767
2019	2,343,483.63	29.68	3.37	78,975.40	24.25	0.8171	1,914,743
2020	2,516,523.14	28.77	3.48	87,575.01	24.33	0.8457	2,128,148
2021	3,391,250.43	27.86	3.59	121,745.89	24.39	0.8755	2,968,870
2022	1,973,043.93	26.93	3.71	73,199.93	24.46	0.9083	1,792,076
2023	16,887,981.60	26.00	3.85	650,187.29	24.52	0.9431	15,926,718
2024	3,426,306.00	25.06	3.99	136,709.61	24.57	0.9805	3,359,322
	107,128,093.80			3,066,552.80			69,659,025
						22.72	
							COMPOSITE REMAINING LIFE, YEARS..

BAYSIDE UNIT 1
 INTERIM SURVIVOR CURVE.. IOWA 50-R3
 PROBABLE RETIREMENT YEAR.. 12-2038

1965	255,446.15	49.94	2.00	5,108.92	6.20	0.1242	31,714
1972	6,578.05	49.54	2.02	132.88	8.01	0.1617	1,064
1976	64,209.22	48.98	2.04	1,309.87	9.09	0.1856	11,917
1980	19,304.00	48.04	2.08	401.52	10.12	0.2107	4,067
1988	78,049.41	44.75	2.23	1,740.50	11.78	0.2632	20,546
1989	447,952.59	44.20	2.26	10,123.73	11.94	0.2701	121,010
2000	289,856.68	36.55	2.74	7,942.07	13.12	0.3590	104,047
2003	19,066,301.42	34.07	2.94	560,549.26	13.31	0.3907	7,448,632
2008	61,518.91	29.68	3.37	2,073.19	13.56	0.4569	28,106
2013	1,678.86	25.06	3.99	66.99	13.73	0.5479	920

TAMPA ELECTRIC COMPANY

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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
 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)	
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		

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 RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- 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
COMPOSITE REMAINING LIFE, YEARS..						23.15	

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
COMPOSITE REMAINING LIFE, YEARS..						12.50	

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
COMPOSITE REMAINING LIFE, YEARS..						23.15	

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)	ACCURAL-- 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..

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

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 RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- 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 RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- 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

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 RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- 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
						26.66	
COMPOSITE REMAINING LIFE, YEARS..							
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
						29.97	
	449,418,402.91			12,549,272.27			266,197,626
						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)	ACCURAL-- 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	

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 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
						22.15	
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

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)
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

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)
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

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)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
BAYSIDE UNIT 5							
INTERIM SURVIVOR CURVE.. IOWA 50-R0.5							
PROBABLE RETIREMENT YEAR.. 12-2049							
2009	1,887,656.97	33.46	2.99	56,440.94	21.64	0.6467	1,220,823
2010	46,009.42	32.83	3.05	1,403.29	21.70	0.6610	30,411
2013	10,042.76	30.86	3.24	325.39	21.89	0.7093	7,124
2015	6,513.80	29.50	3.39	220.82	22.00	0.7458	4,858
2020	37,617.91	25.90	3.86	1,452.05	22.25	0.8591	32,316
2023	21,298.41	23.62	4.23	900.92	22.39	0.9479	20,189
2024	269,920.58	22.84	4.38	11,822.52	22.43	0.9821	265,076
	2,279,059.85			72,565.93			1,580,797

COMPOSITE REMAINING LIFE, YEARS.. 21.78

BAYSIDE UNIT 6							
INTERIM SURVIVOR CURVE.. IOWA 50-R0.5							
PROBABLE RETIREMENT YEAR.. 12-2049							
2009	1,381,977.63	33.46	2.99	41,321.13	21.64	0.6467	893,780
2011	36,689.63	32.18	3.11	1,141.05	21.77	0.6765	24,821
2013	17,240.52	30.86	3.24	558.59	21.89	0.7093	12,229
2014	47,772.21	30.18	3.31	1,581.26	21.94	0.7270	34,729
2015	5,736.95	29.50	3.39	194.48	22.00	0.7458	4,278
2017	45,824.66	28.09	3.56	1,631.36	22.10	0.7868	36,053
2023	10,187.30	23.62	4.23	430.92	22.39	0.9479	9,657
	1,545,428.90			46,858.79			1,015,547

COMPOSITE REMAINING LIFE, YEARS.. 21.67

BIG BEND UNIT 1							
INTERIM SURVIVOR CURVE.. IOWA 50-R0.5							
PROBABLE RETIREMENT YEAR.. 12-2057							
1970	866,278.22	49.53	2.02	17,498.82	18.46	0.3727	322,862
1975	9,427.21	49.02	2.04	192.32	19.95	0.4070	3,837
1976	54,709.14	48.90	2.04	1,116.07	20.24	0.4139	22,645
1981	3,067.38	48.10	2.08	63.80	21.59	0.4489	1,377
2001	116,634.32	41.97	2.38	2,775.90	25.82	0.6152	71,753
2006	1,646,489.56	39.65	2.52	41,491.54	26.56	0.6699	1,102,917
2008	4,000.00	38.63	2.59	103.60	26.83	0.6945	2,778
2015	31,317.11	34.69	2.88	901.93	27.62	0.7962	24,934

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 RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)	
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		

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)
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

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 RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- 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..

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

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 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	

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 RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
POLK UNIT 5							
INTERIM SURVIVOR CURVE.. IOWA 50-R0.5							
PROBABLE RETIREMENT YEAR.. 12-2052							
2007	1,784,331.77	36.45	2.74	48,890.69	23.55	0.6461	1,152,839
2011	67,596.52	34.08	2.93	1,980.58	23.90	0.7013	47,405
2016	67,358.47	30.86	3.24	2,182.41	24.27	0.7865	52,974
2017	161,071.71	30.18	3.31	5,331.47	24.33	0.8062	129,850
2019	17,438.83	28.80	3.47	605.13	24.46	0.8493	14,811
2021	23,993.45	27.37	3.65	875.76	24.58	0.8981	21,548
2022	400,558.13	26.64	3.75	15,020.93	24.63	0.9246	370,336
2023	154,083.54	25.90	3.86	5,947.62	24.69	0.9533	146,885
2024	83,398.63	25.15	3.98	3,319.27	24.74	0.9837	82,039
	2,759,831.05			84,153.86			2,018,687

COMPOSITE REMAINING LIFE, YEARS.. 23.99

POLK UNIT 6							
INTERIM SURVIVOR CURVE.. IOWA 50-R0.5							
PROBABLE RETIREMENT YEAR.. 12-2052							
2017	212,369,551.72	30.18	3.31	7,029,432.16	24.33	0.8062	171,203,838
2019	24,527.38	28.80	3.47	851.10	24.46	0.8493	20,831
2020	76,627.82	28.09	3.56	2,727.95	24.52	0.8729	66,889
2021	57,006.37	27.37	3.65	2,080.73	24.58	0.8981	51,195
2022	538,885.73	26.64	3.75	20,208.21	24.63	0.9246	498,227
2023	663,484.45	25.90	3.86	25,610.50	24.69	0.9533	632,486
2024	3,032,534.68	25.15	3.98	120,694.88	24.74	0.9837	2,983,104
	216,762,618.15			7,201,605.53			175,456,570

COMPOSITE REMAINING LIFE, YEARS.. 24.36

MACDILL AIR FORCE BASE							
INTERIM SURVIVOR CURVE.. IOWA 50-R0.5							
PROBABLE RETIREMENT YEAR.. 12-2055							
2024	100.00	27.37	3.65	3.65	26.97	0.9854	99
	100.00			3.65			99

COMPOSITE REMAINING LIFE, YEARS.. 27.12

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)
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

TAMPA ELECTRIC COMPANY

ACCOUNT 343.00 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)
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..						21.56	

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

TAMPA ELECTRIC COMPANY

ACCOUNT 343.00 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)	ACCURAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)	
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		

TAMPA ELECTRIC COMPANY

ACCOUNT 343.00 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)	
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	
	COMPOSITE REMAINING LIFE, YEARS..					12.84		

TAMPA ELECTRIC COMPANY

ACCOUNT 343.00 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)
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
						21.31	
							COMPOSITE REMAINING LIFE, YEARS..

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
						21.30	
							COMPOSITE REMAINING LIFE, YEARS..

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

TAMPA ELECTRIC COMPANY

ACCOUNT 343.00 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)
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

TAMPA ELECTRIC COMPANY

ACCOUNT 343.00 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 RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)	
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	

TAMPA ELECTRIC COMPANY

ACCOUNT 343.00 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)
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

TAMPA ELECTRIC COMPANY

ACCOUNT 343.00 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)
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

COMPOSITE REMAINING LIFE, YEARS.. 11.13

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

COMPOSITE REMAINING LIFE, YEARS.. 23.39

TAMPA ELECTRIC COMPANY

ACCOUNT 343.00 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)
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

TAMPA ELECTRIC COMPANY

ACCOUNT 343.00 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)
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
						23.33	
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
						23.80	
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
						26.26	
COMPOSITE REMAINING LIFE, YEARS..						26.26	
	1,876,513,197.87			67,888,034.55			1,414,310,385
						20.83	
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 RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- 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 RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- 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 RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- 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 (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (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	
	1,111,411,944.64			37,010,017.76			996,979,596
						26.94	
COMPOSITE REMAINING LIFE, YEARS..							

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 RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- 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

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 RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- 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..

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)	ACCURAL-- 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

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 RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- 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

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)	ACCRUAL-- 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

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)
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

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)
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

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 RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)	
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

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)
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
	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
	COMPOSITE REMAINING LIFE, YEARS..					29.52	
	305,774,676.81			9,104,919.90			161,906,409
	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	

TAMPA ELECTRIC COMPANY

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		

TAMPA ELECTRIC COMPANY

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 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

COMPOSITE REMAINING LIFE, YEARS.. 10.65

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

COMPOSITE REMAINING LIFE, YEARS.. 10.72

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
COMPOSITE REMAINING LIFE, YEARS..						16.99	

TAMPA ELECTRIC COMPANY

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 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

TAMPA ELECTRIC COMPANY

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)
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

COMPOSITE REMAINING LIFE, YEARS.. 20.88

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

COMPOSITE REMAINING LIFE, YEARS.. 10.16

TAMPA ELECTRIC COMPANY

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 RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
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	

TAMPA ELECTRIC COMPANY

ACCOUNT 348.00 ENERGY STORAGE 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)
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	

TAMPA ELECTRIC COMPANY

ACCOUNT 350.01 LAND RIGHTS

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)	ACCRUAL-- 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

TAMPA ELECTRIC COMPANY

ACCOUNT 350.01 LAND RIGHTS

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 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
						44.14	
COMPOSITE REMAINING LIFE, YEARS..							

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)	ACCRUAL-- 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

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 RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- 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
						47.94	
							COMPOSITE REMAINING LIFE, YEARS..

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

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
						35.46	
							COMPOSITE REMAINING LIFE, YEARS..

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 RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- 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
						8.78	
							COMPOSITE REMAINING LIFE, YEARS..

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
COMPOSITE REMAINING LIFE, YEARS..						43.32	

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 RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- 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
	COMPOSITE REMAINING LIFE, YEARS..						44.79

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)	ACCRRUAL-- 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

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 RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- 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

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
						31.41	
COMPOSITE REMAINING LIFE, YEARS..						31.41	

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

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

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 RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- 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

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

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 RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- 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
COMPOSITE REMAINING LIFE, YEARS..						34.62	

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

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

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

COMPOSITE REMAINING LIFE, YEARS..

33.13

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

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

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 RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- 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
						30.76	
							COMPOSITE REMAINING LIFE, YEARS..

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 RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- 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

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

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 RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- 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

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

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 RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- 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	

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
						11.49	
							COMPOSITE REMAINING LIFE, YEARS..

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 RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- 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		

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 RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- 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 RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- 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		

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

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)	ACCUMULATED 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 RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- 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	

TAMPA ELECTRIC COMPANY

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	
	COMPOSITE REMAINING LIFE, YEARS..						10.34	

TAMPA ELECTRIC COMPANY

ACCOUNT 392.12 LIGHT 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 RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- 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	
	COMPOSITE REMAINING LIFE, YEARS..						6.89	

TAMPA ELECTRIC COMPANY

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	

TAMPA ELECTRIC COMPANY

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 RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- 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
						14.97	
							COMPOSITE REMAINING LIFE, YEARS..

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:

Plant	Type
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.

<u>Generating Unit</u>	<u>Retirement Date</u>	<u>Life Span</u>
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.

Plant	Type
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.

**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).

NED W. ALLIS

LIST OF QUALIFIATIONS

Q. Please state your name.

A. My name is Ned W. Allis.

Q. What is your educational background?

A. I have a Bachelor of Science degree in Mathematics from Lafayette College in Easton, PA.

Q. Do you belong to any professional societies?

A. Yes. I am a member and past President of the Society of Depreciation Professionals (“Society”) and an associate member of the American Gas Association/Edison Electric Institute Industry Accounting Committee. I also serve on the faculty for training offered by the Society and am an instructor for the Society’s “Introduction to Depreciation,” “Life and Net Salvage Analysis,” “Analyzing the Life of Real-World Property,” “Analyzing Net Salvage in the Real World” and “Depreciation and Ratemaking Issues” courses.

Q. Do you hold any special certification as a depreciation expert?

A. Yes. The Society of Depreciation Professionals has established national standards for depreciation professionals. The Society administers an examination to become certified in this field. I passed the certification exam in September 2011 and was recertified in March 2017 and January 2022.

Q. Please outline your experience in the field of depreciation.

A. I joined Gannett Fleming in October 2006 as an analyst. My responsibilities included assembling data required for depreciation studies, conducting statistical analyses of service life and net salvage data, calculating annual and accrued depreciation, and assisting in preparing reports and testimony setting forth and defending the results of the studies. I

also developed and maintained Gannett Fleming's proprietary depreciation software. In March 2013, I was promoted to the position of Supervisor of Depreciation Studies. In March 2017, I was promoted to Project Manager, Depreciation and Technical Development. In January 2019, I was promoted to my current position of Vice President. In my current position, I am responsible for conducting depreciation, valuation and original cost studies, determining service life and salvage estimates, conducting field reviews, presenting recommended depreciation rates to clients, and supporting such rates before state and federal regulatory agencies. I am also responsible for Gannett Fleming's proprietary depreciation software, training of depreciation staff, and the development of solutions for technical issues related to depreciation. Since joining Gannett Fleming, I have worked on more than one hundred depreciation assignments.

Q. Have you submitted testimony to any state utility commission on the subject of utility plant depreciation?

A. Yes. I have submitted testimony on depreciation related topics to the California Public Utilities Commission, Connecticut Public Utilities Regulatory Authority, District of Columbia Public Service Commission, Florida Public Service Commission, the Illinois Commerce Commission, Kansas Corporation Commission, Maryland Public Service Commission, Massachusetts Department of Public Utilities, Maine Public Utilities Commission, Missouri Public Service Commission, Nevada Public Utilities Commission, New Hampshire Public Utilities Commission, New Jersey Board of Public Utilities, New York Public Service Commission, Rhode Island Public Utilities Commission, Tennessee Public Utility Commission, Virginia State Corporation Commission, and the Washington Utilities and Transportation Commission. I have also testified before the Federal Energy Regulatory Commission ("FERC").

Q. Have you had any additional education relating to utility plant depreciation?

A. Yes. I have completed the following courses conducted by the Society: "Depreciation Basics," "Life and Net Salvage Analysis" and "Preparing and Defending a Depreciation Study."

Q. Does this conclude your qualification statement?

A. Yes.

LIST OF CASES IN WHICH NED W. ALLIS SUBMITTED TESTIMONY

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client/Utility</u>	<u>Subject</u>
01.	2013	NV	13-06004	Sierra Pacific Power Company	Depreciation
02.	2013	NY	13-E-0030, 13-G-0031 & 13-S-0032	Consolidated Edison Company of New York	Depreciation
03.	2013	DC	Case No. 1103	Pepco	Depreciation
04.	2014	NY	14-G-0494	Orange and Rockland - Gas	Depreciation
05.	2014	NY	14-E-0493	Orange and Rockland - Electric	Depreciation
06.	2014	NY	15-E-0050	Consolidated Edison Company of New York - Electric	Depreciation
07.	2015	FERC	ER15-2294-000	Pacific Gas & Electric Company TO17	Depreciation
08.	2015	NY	16-E-0060	Consolidated Edison Company of New York - Electric	Depreciation
09.	2015	NY	16-G-0061	Consolidated Edison Company of New York - Gas	Depreciation
10.	2016	FL	160021-EI	Florida Power & Light Company	Depreciation
11.	2016	NV	16-06008	Sierra Pacific Power Company - Electric	Depreciation
12.	2016	NV	16-06009	Sierra Pacific Power Company - Gas	Depreciation
13.	2016	NJ	ER 16050428	Rockland Electric Company	Depreciation
14.	2016	FERC	ER16-2320-000	Pacific Gas & Electric Company – Electric Transmission	Depreciation
15.	2016	DC	Case No. 1139	Pepco	Depreciation
16.	2017	NV	17-06004	Nevada Power Company	Depreciation
17.	2017	FERC	ER17-2154-000	Pacific Gas & Electric Company – Electric Transmission	Depreciation
18.	2017	CT	17-10-46	Connecticut Light & Power	Depreciation
19.	2017	CA	A.17-11-009	Pacific Gas & Electric – Gas Transmission and Storage	Depreciation
20.	2017	RI	4770	Narragansett Electric Company	Depreciation
21.	2017	DC	Case No. 1150	Pepco	Depreciation
22.	2018	CT	18-05-10	Yankee Gas Services Company	Depreciation
23.	2018	NY	18-E-0067	Orange and Rockland – Electric	Depreciation
24.	2018	NY	18-G-0068	Orange and Rockland – Gas	Depreciation
25.	2018	NJ	ER18080925	Atlantic City Electric Company	Depreciation
26.	2018	FERC	ER19-13-000	Pacific Gas & Electric Company – Electric Transmission	Depreciation
27.	2018	FERC	ER19-284-000	Florida Power & Light Company	Depreciation
28.	2018	CA	A. 18-12-009	Pacific Gas & Electric Company	Depreciation
29.	2018	NY	19-E-0065	Consolidated Edison Company of New York - Electric	Depreciation

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client/Utility</u>	<u>Subject</u>
30.	2018	NY	19-G-0065	Consolidated Edison Company of New York - Gas	Depreciation
31.	2019	MA	D.P.U. 18-150	Massachusetts Electric Company	PBR / Depreciation
32.	2019	MD	9610	Baltimore Gas & Electric Company	Depreciation
33.	2019	KS	19-ATMG-525-RTS	Atmos Energy	Depreciation
34.	2019	MA	D.P.U. 19-130	Fitchburg Gas and Electric Light Company d/b/a Unutil (Electric Division)	Depreciation
35.	2019	MA	D.P.U. 19-131	Fitchburg Gas and Electric Light Company d/b/a Unutil (Gas Division)	Depreciation
36.	2020	FERC	ER21-83-000	Pepco	Depreciation
37.	2020	MA	D.P.U. 20-120	Boston Gas Company	Depreciation
38.	2020	FERC	ER20-2878-000	PG&E – Wholesale Distribution	Depreciation
39.	2020	NH	DW 20-184	Aquarion Water Company	Depreciation
40.	2021	FERC	RP21-100-000	National Grid Liquified Natural Gas	Depreciation
41.	2021	FL	20210016-EI	Duke Energy Florida	Depreciation
42.	2021	NY	21-E-0074	Orange and Rockland – Electric	Depreciation
43.	2021	NY	21-G-0073	Orange and Rockland – Gas	Depreciation
44.	2021	NH	DE 21-030	Until Energy Systems, Inc.	Depreciation
45.	2021	FL	20210015-EI	Florida Power & Light Company	Depreciation
46.	2021	FERC	ER21-1822-000	GridLiance High Plains	Depreciation
47.	2021	NH	DG 21-104	Northern Utilities, Inc.	Depreciation
48.	2021	NJ	ER2105823	Rockland Electric Company	Depreciation
49.	2021	MD	9670	Delmarva Power and Light	Depreciation
50.	2021	CA	A. 21-06-021	Pacific Gas & Electric Company	Depreciation
51.	2021	FERC	ER22-306	Duke Energy Florida	Depreciation
52.	2021	FERC	ER22-2-000	ITC Transmission	Depreciation
53.	2021	FERC	ER22-3-000	ITC Midwest	Depreciation
54.	2021	FERC	ER22-4-000	Michigan Electric Transmission Company	Depreciation
55.	2022	NY	22-E-0064	Consolidated Edison Company of New York - Electric	Depreciation
56.	2022	NY	22-G-0065	Consolidated Edison Company of New York - Gas	Depreciation
57.	2022	WA	UE-220066 / UG-22067	Puget Sound Energy	Depreciation
58.	2022	MD	9680	Columbia Gas of Maryland	Depreciation

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client/Utility</u>	<u>Subject</u>
59.	2022	FERC	ER-22-1195-000	Alabama Power Company	Depreciation
60.	2022	FERC	ER-22-1196-000	Southern Electric Generating Company	Depreciation
61.	2022	FERC	ER-20-2411-002, et al	Tri-State Generation and Transmission Association	Depreciation
62.	2022	CT	22-07-01	Aquarion Water Company of Connecticut	Depreciation
63.	2022	FL	20220069-GU	Florida City Gas	Depreciation
64.	2022	NV	22-06015, 22-06016	Sierra Pacific Power Company	Depreciation
65.	2022	FERC	ER22-2200	Atlantic City Electric Company	Depreciation
66.	2022	FERC	ER22-2201	Delmarva Power & Light	Depreciation
67.	2022	MO	WR-2023-0006	CSWR, LLC	Depreciation
68.	2022	MD	Case No. 9680	Columbia Gas of Maryland, Inc.	Depreciation
69.	2023	IL	23-0055	Commonwealth Edison	Depreciation
70.	2023	NY	22-S-0659	Consolidated Edison Company of New York – Steam	Depreciation
71.	2023	MD	9692	Baltimore Gas & Electric Company	Depreciation
72.	2023	DC	Case No. 1176	Pepco	Depreciation
73.	2023	NY	23-G-0225	National Grid – Brooklyn Union Gas	Depreciation
74.	2023	NY	23-G-0226	National Grid – KeySpan Gas East Corp.	Depreciation
75.	2023	ME	2023-00051	Northern Utilities	Depreciation
76.	2023	VA	PUR-2023-00008	Atmos Energy Corporation	Depreciation
77.	2023	TN	23-00050	Atmos Energy Corporation	Depreciation
78.	2023	MA	D.P.U. 23-80	Fitchburg Gas and Electric Light Company d/b/a Unitil (Electric Division)	Depreciation
79.	2023	MA	D.P.U. 23-81	Fitchburg Gas and Electric Light Company d/b/a Unitil (Gas Division)	Depreciation
80.	2023	MD	Case No. 9701	Columbia Gas of Maryland, Inc.	Depreciation
81.	2023	MD	Case No. 9702	Pepco	Depreciation
82.	2023	NV	23-06008	Nevada Power Company	Depreciation
83.	2023	FERC	ER23-____-000	ITC Great Plains LLC	Depreciation
84.	2023	CT	23-11-02	Connecticut Natural Gas Corporation	Depreciation
85.	2023	CT	23-11-02	The Southern Connecticut Gas Company	Depreciation
86.	2023	MA	D.P.U. 23-150	National Grid – Massachusetts Electric	Depreciation
87.	2023	FERC	ER24-96	Pacific Gas and Electric Company – TO21	Depreciation
88.	2023	FERC	ER24-754	Baltimore Gas & Electric Company	Depreciation
89.	2023	CA	A. 23-05-010	Southern California Edison	Depreciation

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WITNESS: ALLIS
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	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>		<u>Client/Utility</u>	<u>Subject</u>
90.	2024	WA	UG-240005		Puget Sound Energy	Depreciation

TAMPA ELECTRIC COMPANY

SCHEDULE 1A. SUMMARY OF ESTIMATED DEPRECIATION ACCRUALS USING ESTIMATED BALANCES AS OF DECEMBER 31, 2024 AND EXISTING DEPRECIATION RATES

ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2024 (2)	RESERVE RATIO WHEN APPROVED (3)	AVERAGE LIFE		NET SALVAGE (6)	DEPRECIATION RATES		ANNUAL ACCRUAL		
			SERVICE LIFE (4)	REMAINING LIFE (5)		WHOLE LIFE (7)	REMAINING LIFE (8)	WHOLE LIFE 9	REMAINING LIFE 10	
STEAM PRODUCTION PLANT										
BIG BEND POWER PLANT										
<i>BIG BEND COMMON</i>										
311.00	STRUCTURES AND IMPROVEMENTS	252,807,167.66	25.75	35	24.0	(2)	3.14	3.20	7,938,145	8,089,829
312.00	BOILER PLANT EQUIPMENT	219,407,898.74	4.28	32	22.0	(5)	4.38	4.60	9,610,066	10,092,763
314.00	TURBOGENERATOR UNITS	28,314,959.60	30.61	43	24.0	(6)	2.92	3.10	826,797	877,764
315.00	ACCESSORY ELECTRIC EQUIPMENT	43,865,595.04	28.28	32	22.0	(5)	3.33	3.50	1,460,724	1,535,296
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	26,457,682.67	30.34	30	22.0	(2)	3.24	3.30	857,229	873,104
	TOTAL BIG BEND COMMON	570,853,303.71					3.62	3.76	20,692,961	21,468,756
<i>BIG BEND UNIT 4</i>										
311.00	STRUCTURES AND IMPROVEMENTS	104,628,975.73	55.37	0	0.0	0	1.90	1.90	1,987,951	1,987,951
312.00	BOILER PLANT EQUIPMENT	552,262,971.74	42.08	0	0.0	0	3.30	3.30	18,224,678	18,224,678
314.00	TURBOGENERATOR UNITS	123,977,661.84	47.88	43	18.4	(6)	3.02	3.20	3,744,125	3,967,285
315.00	ACCESSORY ELECTRIC EQUIPMENT	97,538,411.46	62.54	0	0.0	0	2.90	2.90	2,828,614	2,828,614
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	8,248,594.10	64.61	0	0.0	0	1.80	1.80	148,475	148,475
	TOTAL BIG BEND UNIT 4	886,656,614.87					3.04	3.06	26,933,843	27,157,003
	TOTAL BIG BEND POWER PLANT	1,457,509,918.58					3.27	3.34	47,626,804	48,625,759
	TOTAL STEAM PRODUCTION PLANT	1,457,509,918.58					3.27	3.34	47,626,804	48,625,759
OTHER PRODUCTION										
BIG BEND POWER PLANT										
<i>BIG BEND UNIT 1</i>										
341.00	STRUCTURES AND IMPROVEMENTS	2,290,548.98	0.00	35	35.0	0	2.90	2.90	66,426	66,426
342.00	FUEL HOLDERS	3,390,810.17	0.00	35	35.0	0	2.90	2.90	98,333	98,333
343.00	PRIME MOVERS	459,001,278.17	0.00	35	35.0	0	2.90	2.90	13,311,037	13,311,037
345.00	ACCESSORY ELECTRIC EQUIPMENT	546,961.13	0.00	35	35.0	0	2.90	2.90	15,862	15,862
346.00	MISCELLANEOUS POWER PLANT EQUIPMENT	308,525.93	0.00	35	35.0	0	2.90	2.90	8,947	8,947
	TOTAL BIG BEND UNIT 1	465,538,124.38					2.90	2.90	13,500,605	13,500,605
<i>BIG BEND UNIT 4</i>										
341.00	STRUCTURES AND IMPROVEMENTS	3,311,083.09	15.68	34	24.0	(2)	3.53	3.60	116,881	119,199
342.00	FUEL HOLDERS	5,596,200.86	28.32	40	29.0	(5)	2.48	2.60	138,786	145,501
343.00	PRIME MOVERS	23,563,084.18	41.33	30	21.0	(7)	2.90	3.10	683,329	730,456
345.00	ACCESSORY ELECTRIC EQUIPMENT	15,256,508.47	35.04	36	25.0	(5)	2.67	2.80	407,349	427,182
346.00	MISCELLANEOUS POWER PLANT EQUIPMENT	510,664.71	32.84	34	24.0	(2)	2.84	2.90	14,503	14,809
	TOTAL BIG BEND UNIT 4	48,237,541.31					2.82	2.98	1,360,848	1,437,147
<i>BIG BEND UNIT 5</i>										
341.00	STRUCTURES AND IMPROVEMENTS	-	0.00	35	35.0	0	2.90	2.90	-	-
342.00	FUEL HOLDERS	506,226.31	0.00	35	35.0	0	2.90	2.90	14,681	14,681
343.00	PRIME MOVERS	176,678,691.06	0.00	35	35.0	0	2.90	2.90	5,123,682	5,123,682
345.00	ACCESSORY ELECTRIC EQUIPMENT	-	0.00	35	35.0	0	2.90	2.90	-	-
346.00	MISCELLANEOUS POWER PLANT EQUIPMENT	-	0.00	35	35.0	0	2.90	2.90	-	-
	TOTAL BIG BEND UNIT 5	177,184,917.37					2.90	2.90	5,138,363	5,138,363
<i>BIG BEND UNIT 6</i>										
341.00	STRUCTURES AND IMPROVEMENTS	-	0.00	35	35.0	0	2.90	2.90	-	-
342.00	FUEL HOLDERS	528,137.88	0.00	35	35.0	0	2.90	2.90	15,316	15,316
343.00	PRIME MOVERS	175,430,566.71	0.00	35	35.0	0	2.90	2.90	5,087,486	5,087,486
345.00	ACCESSORY ELECTRIC EQUIPMENT	-	0.00	35	35.0	0	2.90	2.90	-	-
346.00	MISCELLANEOUS POWER PLANT EQUIPMENT	-	0.00	35	35.0	0	2.90	2.90	-	-
	TOTAL BIG BEND UNIT 6	175,958,704.59					2.90	2.90	5,102,802	5,102,802
	TOTAL BIG BEND POWER STATION	866,919,287.65					2.90	2.90	25,102,618	25,178,917
POLK POWER STATION										
<i>POLK COMMON</i>										
341.00	STRUCTURES AND IMPROVEMENTS	192,917,189.90	21.87	35	26.0	(2)	3.04	3.10	5,864,683	5,980,433
342.00	FUEL HOLDERS	12,705,808.13	32.97	31	24.0	(5)	2.86	3.00	363,380	381,168

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SCHEDULE 1A. SUMMARY OF ESTIMATED DEPRECIATION ACCRUALS USING ESTIMATED BALANCES AS OF DECEMBER 31, 2024 AND EXISTING DEPRECIATION RATES

ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2024 (2)	RESERVE RATIO WHEN APPROVED (3)	AVERAGE LIFE		NET SALVAGE (6)	DEPRECIATION RATES		ANNUAL ACCRUAL		
			SERVICE LIFE (4)	REMAINING LIFE (5)		WHOLE LIFE (7)	REMAINING LIFE (8)	WHOLE LIFE 9	REMAINING LIFE 10	
343.00 PRIME MOVERS	13,916,023.17	15.79	32	25.0	(7)	3.36	3.60	467,578	500,977	
343.10 PRIME MOVERS - CONTRACTUAL SERVICE AGREEMENTS	-	15.79	32	25.0	(7)	3.36	3.60	-	-	
345.00 ACCESSORY ELECTRIC EQUIPMENT	14,519,008.44	14.47	30	25.0	(5)	3.43	3.60	498,002	522,684	
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	1,259,507.78	(15.44)	31	21.0	(2)	5.49	5.60	69,147	70,532	
TOTAL POLK COMMON	235,317,337.42					3.09	3.17	7,262,790	7,455,794	
<i>POLK UNIT 1 GASIFIER</i>										
341.00 STRUCTURES AND IMPROVEMENTS	53,047,915.23	44.63	34	15.5	(2)	3.63	3.70	1,925,639	1,962,773	
342.00 FUEL HOLDERS	248,976,995.69	44.69	30	14.8	(5)	3.90	4.10	9,710,103	10,208,057	
343.00 PRIME MOVERS	148,649,197.45	47.15	28	13.1	(7)	4.30	4.60	6,391,915	6,837,863	
343.10 PRIME MOVERS - CONTRACTUAL SERVICE AGREEMENTS	15,096,275.70	47.15	28	13.1	(7)	4.30	4.60	649,140	694,429	
345.00 ACCESSORY ELECTRIC EQUIPMENT	60,548,846.73	62.13	33	13.1	(5)	3.14	3.30	1,901,234	1,998,112	
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	6,316,781.98	36.17	30	15.5	(2)	4.12	4.20	260,251	265,305	
TOTAL POLK UNIT 1 GASIFIER	532,636,012.78					3.91	4.12	20,838,282	21,966,539	
<i>POLK UNIT 2</i>										
341.00 STRUCTURES AND IMPROVEMENTS	2,342,155.29	50.57	39	19.8	(2)	2.55	2.60	59,725	60,896	
342.00 FUEL HOLDERS	2,365,638.35	21.67	28	19.5	(5)	4.10	4.30	96,991	101,722	
343.00 PRIME MOVERS	28,974,178.09	32.04	29	15.4	(7)	4.58	4.90	1,327,017	1,419,735	
343.10 PRIME MOVERS - CONTRACTUAL SERVICE AGREEMENTS	7,088,119.44	32.04	29	15.4	(7)	4.58	4.90	324,636	347,318	
345.00 ACCESSORY ELECTRIC EQUIPMENT	19,207,796.38	48.02	35	16.9	(5)	3.24	3.40	622,333	653,065	
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	173,209.91	67.98	40	20.0	(2)	1.67	1.70	2,893	2,945	
TOTAL POLK UNIT 2	60,151,095.46					4.05	4.30	2,433,595	2,585,681	
<i>POLK UNIT 3</i>										
341.00 STRUCTURES AND IMPROVEMENTS	10,708,676.69	44.00	39	22.0	(2)	2.55	2.60	273,071	278,426	
342.00 FUEL HOLDERS	1,514,894.73	38.34	34	21.0	(5)	3.05	3.20	46,204	48,477	
343.00 PRIME MOVERS	32,249,524.22	51.10	32	15.6	(7)	3.36	3.60	1,083,584	1,160,983	
343.10 PRIME MOVERS - CONTRACTUAL SERVICE AGREEMENTS	6,150,760.39	51.10	32	15.6	(7)	3.36	3.60	206,666	221,427	
345.00 ACCESSORY ELECTRIC EQUIPMENT	9,125,740.63	49.27	32	14.5	(5)	3.62	3.80	330,352	346,778	
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	432,910.42	52.73	40	22.0	(2)	2.16	2.20	9,351	9,524	
TOTAL POLK UNIT 3	60,182,507.08					3.24	3.43	1,949,228	2,065,615	
<i>POLK UNIT 4</i>										
341.00 STRUCTURES AND IMPROVEMENTS	5,818,840.91	28.91	39	27.0	(2)	2.65	2.70	154,199	157,109	
342.00 FUEL HOLDERS	2,369,198.87	14.12	42	32.0	(5)	2.67	2.80	63,258	66,338	
343.00 PRIME MOVERS	21,726,818.11	13.06	31	19.8	(7)	4.39	4.70	953,807	1,021,160	
343.10 PRIME MOVERS - CONTRACTUAL SERVICE AGREEMENTS	6,688,260.11	13.06	31	19.8	(7)	4.39	4.70	293,615	314,348	
345.00 ACCESSORY ELECTRIC EQUIPMENT	5,586,747.43	46.47	35	23.0	(5)	2.38	2.50	132,965	139,669	
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	-	0.00	35	28.0	(2)	3.53	3.60	-	-	
TOTAL POLK UNIT 4	42,189,865.43					3.79	4.03	1,597,844	1,698,624	
<i>POLK UNIT 5</i>										
341.00 STRUCTURES AND IMPROVEMENTS	5,748,794.52	29.29	39	27.0	(2)	2.65	2.70	152,343	155,217	
342.00 FUEL HOLDERS	2,759,831.05	26.71	32	21.0	(5)	3.52	3.70	97,146	102,114	
343.00 PRIME MOVERS	19,842,748.02	10.30	31	19.3	(7)	4.67	5.00	926,656	992,137	
343.10 PRIME MOVERS - CONTRACTUAL SERVICE AGREEMENTS	5,380,611.60	10.30	31	19.3	(7)	4.67	5.00	251,275	269,031	
345.00 ACCESSORY ELECTRIC EQUIPMENT	5,471,617.10	47.11	35	22.0	(5)	2.48	2.60	135,696	142,262	
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	-	0.00	35	28.0	(2)	3.53	3.60	-	-	
TOTAL POLK UNIT 5	39,203,602.29					3.99	4.24	1,563,116	1,660,761	
<i>POLK UNIT 6</i>										
341.00 STRUCTURES AND IMPROVEMENTS	13,374,554.05	18.30	35	32.0	(2)	2.55	2.60	341,051	347,738	
342.00 FUEL HOLDERS	216,762,618.15	7.99	35	32.0	(5)	2.86	3.00	6,199,411	6,502,879	
343.00 PRIME MOVERS	226,870,880.17	7.95	35	32.0	(7)	2.90	3.10	6,579,256	7,032,997	
343.10 PRIME MOVERS - CONTRACTUAL SERVICE AGREEMENTS	-	7.95	35	32.0	(7)	2.90	3.10	-	-	
345.00 ACCESSORY ELECTRIC EQUIPMENT	18,338,595.01	10.16	35	32.0	(5)	2.86	3.00	524,484	550,158	
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	141,626.41	7.01	35	32.0	(2)	2.94	3.00	4,164	4,249	
TOTAL POLK UNIT 6	475,488,273.79					2.87	3.04	13,648,366	14,438,021	
TOTAL POLK POWER STATION	1,445,168,694.25					3.41	3.59	49,293,221	51,871,035	
<i>BAYSIDE POWER STATION</i>										
<i>BAYSIDE COMMON</i>										
341.00 STRUCTURES AND IMPROVEMENTS	107,128,093.80	23.80	38	23.0	(2)	3.33	3.40	3,567,366	3,642,355	

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ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2024 (2)	RESERVE RATIO WHEN APPROVED (3)	AVERAGE LIFE		NET SALVAGE (6)	DEPRECIATION RATES		ANNUAL ACCRUAL		
			SERVICE LIFE (4)	REMAINING LIFE (5)		WHOLE LIFE (7)	REMAINING LIFE (8)	WHOLE LIFE 9	REMAINING LIFE 10	
342.00 FUEL HOLDERS	45,562,572.39	29.55	40	25.0	(5)	2.86	3.00	1,303,090	1,366,877	
343.00 PRIME MOVERS	31,034,701.06	34.30	25	13.1	(7)	5.14	5.50	1,595,184	1,706,909	
343.10 PRIME MOVERS - CONTRACTUAL SERVICE AGREEMENTS	28,838,294.60	34.30	25	13.1	(7)	5.14	5.50	1,482,288	1,586,106	
345.00 ACCESSORY ELECTRIC EQUIPMENT	29,466,322.86	39.66	30	19.9	(5)	3.14	3.30	925,243	972,389	
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	11,303,633.26	32.81	29	17.1	(2)	3.92	4.00	443,102	452,145	
TOTAL BAYSIDE COMMON	253,333,617.97					3.68	3.84	9,316,273	9,726,781	
BAYSIDE UNIT 1										
341.00 STRUCTURES AND IMPROVEMENTS	21,251,285.23	37.05	34	18.1	(2)	3.53	3.60	750,170	765,046	
342.00 FUEL HOLDERS	92,211,218.74	39.35	31	16.6	(5)	3.81	4.00	3,513,247	3,688,449	
343.00 PRIME MOVERS	201,291,115.21	26.98	26	13.1	(7)	5.70	6.10	11,473,594	12,278,758	
343.10 PRIME MOVERS - CONTRACTUAL SERVICE AGREEMENTS	56,011,117.50	26.98	26	13.1	(7)	5.70	6.10	3,192,634	3,416,678	
345.00 ACCESSORY ELECTRIC EQUIPMENT	39,466,425.97	42.51	29	15.3	(5)	3.90	4.10	1,539,191	1,618,123	
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	1,175,705.21	43.23	35	18.1	(2)	3.14	3.20	36,917	37,623	
TOTAL BAYSIDE UNIT 1	411,406,867.66					4.98	5.30	20,505,753	21,804,677	
BAYSIDE UNIT 2										
341.00 STRUCTURES AND IMPROVEMENTS	27,131,136.17	38.42	33	18.3	(2)	3.43	3.50	930,598	949,590	
342.00 FUEL HOLDERS	142,497,135.01	39.57	32	16.9	(5)	3.71	3.90	5,286,644	5,557,388	
343.00 PRIME MOVERS	252,939,408.69	22.90	26	13.5	(7)	5.79	6.20	14,645,192	15,682,243	
343.10 PRIME MOVERS - CONTRACTUAL SERVICE AGREEMENTS	71,747,592.34	22.90	26	13.5	(7)	5.79	6.20	4,154,186	4,448,351	
345.00 ACCESSORY ELECTRIC EQUIPMENT	45,204,445.87	40.21	29	15.7	(5)	3.90	4.10	1,762,973	1,853,382	
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	1,455,592.35	43.16	34	18.0	(2)	3.24	3.30	47,161	48,035	
TOTAL BAYSIDE UNIT 2	540,975,310.43					4.96	5.28	26,826,754	28,538,989	
BAYSIDE UNIT 3										
341.00 STRUCTURES AND IMPROVEMENTS	656,349.29	(4.25)	39	30.0	(2)	3.43	3.50	22,513	22,972	
342.00 FUEL HOLDERS	3,940,542.62	25.77	35	25.0	(5)	3.05	3.20	120,187	126,097	
343.00 PRIME MOVERS	15,871,413.40	45.01	30	19.9	(7)	2.90	3.10	460,271	492,014	
343.10 PRIME MOVERS - CONTRACTUAL SERVICE AGREEMENTS	22,955.27	45.01	30	19.9	(7)	2.90	3.10	666	712	
345.00 ACCESSORY ELECTRIC EQUIPMENT	14,153,816.05	30.34	37	28.0	(5)	2.57	2.70	363,753	382,153	
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	904.61	35.58	30	19.5	(2)	3.33	3.40	30	31	
TOTAL BAYSIDE UNIT 3	34,645,981.24					2.79	2.96	967,420	1,023,979	
BAYSIDE UNIT 4										
341.00 STRUCTURES AND IMPROVEMENTS	242,333.96	(50.68)	40	30.0	(2)	5.00	5.10	12,117	12,359	
342.00 FUEL HOLDERS	3,372,330.65	25.77	35	25.0	(5)	3.05	3.20	102,856	107,915	
343.00 PRIME MOVERS	15,850,670.55	43.88	30	19.7	(7)	2.99	3.20	473,935	507,221	
343.10 PRIME MOVERS - CONTRACTUAL SERVICE AGREEMENTS	42,590.23	43.88	30	19.7	(7)	2.99	3.20	1,273	1,363	
345.00 ACCESSORY ELECTRIC EQUIPMENT	4,168,999.00	34.14	35	25.0	(5)	2.67	2.80	111,312	116,732	
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	904.61	35.58	30	19.5	(2)	3.33	3.40	30	31	
TOTAL BAYSIDE UNIT 4	23,677,829.00					2.96	3.15	701,523	746,621	
BAYSIDE UNIT 5										
341.00 STRUCTURES AND IMPROVEMENTS	793,114.26	(21.89)	36	28.0	(2)	4.31	4.40	34,183	34,897	
342.00 FUEL HOLDERS	2,279,059.85	26.99	34	24.0	(5)	3.14	3.30	71,562	75,209	
343.00 PRIME MOVERS	15,109,732.98	46.88	28	17.5	(7)	3.18	3.40	480,490	513,731	
343.10 PRIME MOVERS - CONTRACTUAL SERVICE AGREEMENTS	3,746,423.62	46.88	28	17.5	(7)	3.18	3.40	119,136	127,378	
345.00 ACCESSORY ELECTRIC EQUIPMENT	10,386,138.19	34.87	37	26.0	(5)	2.57	2.70	266,924	280,426	
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	-	0.00	37	26.0	(2)	3.82	3.90	-	-	
TOTAL BAYSIDE UNIT 5	32,314,468.90					3.01	3.19	972,295	1,031,641	
BAYSIDE UNIT 6										
341.00 STRUCTURES AND IMPROVEMENTS	2,656,231.54	11.67	40	29.0	(2)	3.04	3.10	80,749	82,343	
342.00 FUEL HOLDERS	1,545,428.90	23.78	32	22.0	(5)	3.52	3.70	54,399	57,181	
343.00 PRIME MOVERS	17,513,068.63	50.45	32	21.0	(7)	2.52	2.70	441,329	472,853	
343.10 PRIME MOVERS - CONTRACTUAL SERVICE AGREEMENTS	11,561.54	50.45	32	21.0	(7)	2.52	2.70	291	312	
345.00 ACCESSORY ELECTRIC EQUIPMENT	14,326,607.55	34.28	36	25.0	(5)	2.67	2.80	382,520	401,145	
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	11,736.48	35.58	40	30.0	(2)	2.16	2.20	254	258	
TOTAL BAYSIDE UNIT 6	36,064,634.64					2.66	2.81	959,542	1,014,092	
TOTAL BAYSIDE POWER STATION	1,332,418,710.04					4.52	4.79	60,249,560	63,885,780	
TOTAL OTHER PRODUCTION PLANT	3,644,506,691.94					3.69	3.87	134,645,399	140,935,732	
SOLAR SITES										
341.00 STRUCTURES AND IMPROVEMENTS	389,630,578.95	3.38	35	33.0	0	2.90	2.90	11,299,287	11,299,287	

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ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2024 (2)	RESERVE RATIO WHEN APPROVED (3)	AVERAGE LIFE		NET SALVAGE (6)	DEPRECIATION RATES		ANNUAL ACCRUAL	
			SERVICE LIFE (4)	REMAINING LIFE (5)		WHOLE LIFE (7)	REMAINING LIFE (8)	WHOLE LIFE 9	REMAINING LIFE 10
343.00 PRIME MOVERS	1,110,482,449.90	4.11	35	33.0	0	2.90	2.90	32,203,991	32,203,991
345.00 ACCESSORY ELECTRIC EQUIPMENT	267,298,627.97	3.91	35	33.0	0	2.90	2.90	7,751,660	7,751,660
348.00 ENERGY STORAGE EQUIPMENT	29,513,911.38	0.00	10	10.0	0	10.00	10.00	2,951,391	2,951,391
TOTAL SOLAR SITES	1,796,925,568.20					3.02	3.02	54,206,329	54,206,329
DC MICRO GRID									
341.00 STRUCTURES AND IMPROVEMENTS	-	0.00	0	0.0	0	3.33	3.33	-	-
343.00 PRIME MOVERS	929,494.74	0.00	0	0.0	0	3.33	3.33	30,952	30,952
345.00 ACCESSORY ELECTRIC EQUIPMENT	-	0.00	0	0.0	0	3.33	3.33	-	-
348.00 ENERGY STORAGE EQUIPMENT	9,134.50	0.00	0	0.0	0	10.00	10.00	913	913
TOTAL DC MICRO GRID	938,629.24					3.39	3.39	31,865	31,865
MACDILL AIR FORCE BASE									
341.00 STRUCTURES AND IMPROVEMENTS	-	0.00	0	0.0	0	n/a	n/a	-	-
343.00 FUEL HOLDERS	-	0.00	0	0.0	0	n/a	n/a	-	-
343.00 PRIME MOVERS	-	0.00	0	0.0	0	n/a	n/a	-	-
345.00 ACCESSORY ELECTRIC EQUIPMENT	-	0.00	0	0.0	0	n/a	n/a	-	-
345.00 MISCELLANEOUS POWER PLANT EQUIPMENT	-	0.00	0	0.0	0	n/a	n/a	-	-
348.00 ENERGY STORAGE EQUIPMENT	-	0.00	0	0.0	0	n/a	n/a	-	-
TOTAL MACDILL AIR FORCE BASE	-					0.00	0.00	-	-
TOTAL PRODUCTION PLANT	6,899,880,807.96					3.43	3.53	236,510,397	243,799,685
TRANSMISSION									
350.01 LAND RIGHTS	12,162,254.09	35.52	75	51.0	0	1.30	1.30	158,109	158,109
351.00 ENERGY STORAGE EQUIPMENT	-	0.00	0	0.0	0	10.00	10.00	-	-
352.00 STRUCTURES AND IMPROVEMENTS	76,177,081.30	20.81	60	48.0	(5)	1.80	1.80	1,371,187	1,371,187
353.00 STATION EQUIPMENT	454,634,881.29	21.69	45	35.0	(5)	2.30	2.40	10,456,602	10,911,237
354.00 TOWERS AND FIXTURES	5,092,060.55	90.72	55	8.7	(15)	2.10	2.80	106,933	142,578
355.00 POLES AND FIXTURES	504,990,597.19	27.89	50	40.0	(40)	2.80	2.80	14,139,737	14,139,737
356.00 OVERHEAD CONDUCTORS AND DEVICES	187,307,468.47	16.92	55	42.0	(40)	2.50	2.90	4,682,687	5,431,917
356.01 CLEARING RIGHTS-OF-WAY	2,110,610.13	76.35	50	15.1	0	2.00	1.60	42,212	33,770
357.00 UNDERGROUND CONDUIT	4,322,860.53	41.70	60	35.0	0	1.70	1.70	73,489	73,489
358.00 UNDERGROUND CONDUCTORS AND DEVICES	12,346,787.11	35.34	50	24.0	0	2.00	2.70	246,936	333,363
359.00 ROADS AND TRAILS	19,965,710.23	15.21	65	53.0	0	1.50	1.60	299,486	319,451
TOTAL TRANSMISSION	1,279,110,310.89					2.47	2.57	31,577,378	32,914,838
DISTRIBUTION									
361.00 STRUCTURES AND IMPROVEMENTS	33,964,615.89	30.73	60	42.0	(5)	1.80	1.80	611,363	611,363
362.00 STATION EQUIPMENT	323,608,731.52	23.59	45	35.0	(10)	2.40	2.50	7,766,610	8,090,218
363.00 ENERGY STORAGE EQUIPMENT	-	0.00	0	0.0	0	10.00	10.00	-	-
364.00 POLES, TOWERS AND FIXTURES	475,405,746.43	49.86	40	27.0	(50)	3.90	3.70	18,065,418	17,590,013
365.00 OVERHEAD CONDUCTORS AND DEVICES	290,431,971.90	53.68	45	30.0	(20)	2.70	2.20	7,841,663	6,389,503
366.00 UNDERGROUND CONDUIT	441,958,093.44	25.14	60	47.0	(5)	1.90	1.70	7,955,246	7,513,288
367.00 UNDERGROUND CONDUCTORS AND DEVICES	742,409,241.49	25.62	45	34.0	(5)	2.30	2.30	17,075,413	17,075,413
368.00 LINE TRANSFORMERS	995,139,376.49	38.68	30	17.9	(20)	4.00	4.50	39,805,575	44,781,272
369.00 OVERHEAD SERVICES	84,774,891.47	76.64	45	23.0	(20)	2.70	1.90	2,288,922	1,610,723
369.02 UNDERGROUND SERVICE	152,864,830.52	48.08	45	27.0	(10)	2.40	2.30	3,668,756	3,515,891
370.00 METERS - ANALOG AND AMR	18,761,082.46	38.07	20	11.6	(30)	6.50	7.90	1,219,470	1,482,126
370.01 METERS - AMI	115,201,620.18	0.00	15	15.0	(30)	8.70	8.70	10,022,541	10,022,541
370.10 EV CHARGERS	7,247,338.08	0.00	0	0.0	0	10.00	10.00	724,734	724,734
373.00 STREET LIGHTING AND SIGNAL SYSTEMS	386,101,236.25	44.56	30	23.0	(10)	3.70	2.80	14,359,746	10,866,835
373.02 STREET LIGHTING AND SIGNAL SYSTEMS - LS2	19,223,926.25	0.00	0	0.0	0	2.80	2.80	538,270	538,270
TOTAL DISTRIBUTION	4,089,092,702.37					3.23	3.20	131,943,727	130,812,190
GENERAL PLANT									
390.00 STRUCTURES AND IMPROVEMENTS	186,199,343.52	41.60	60	45.0	(4)	1.70	1.40	3,165,389	2,606,791
392.02 LIGHT TRUCKS - ENERGY DELIVERY	32,079,048.02	15.52	13	9.3	15	6.50	7.50	2,085,138	2,405,929
392.03 HEAVY TRUCKS - ENERGY DELIVERY	76,555,658.88	23.54	17	12.7	10	5.30	5.20	4,057,450	3,980,894
392.12 LIGHT TRUCKS - ENERGY SUPPLY	5,328,560.74	41.19	12	7.2	15	7.10	6.10	378,328	325,042
392.13 HEAVY TRUCKS - ENERGY SUPPLY	1,055,855.27	13.41	25	15.9	10	3.60	4.80	38,011	50,681
397.25 COMMUNICATION EQUIPMENT- FIBER	44,397,245.19	80.39	20	8.4	(5)	5.30	2.90	2,353,054	1,287,520
TOTAL GENERAL PLANT	345,615,711.62					3.49	3.08	12,077,370	10,656,857
TOTAL TRANSMISSION, DISTRIBUTION AND GENERAL PLANT	5,713,818,724.88					3.07	3.05	175,598,475	174,383,885

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TAMPA ELECTRIC COMPANY

SCHEDULE 1A. SUMMARY OF ESTIMATED DEPRECIATION ACCRUALS USING ESTIMATED BALANCES AS OF DECEMBER 31, 2024 AND EXISTING DEPRECIATION RATES

ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2024 (2)	RESERVE RATIO WHEN APPROVED (3)	AVERAGE LIFE		NET SALVAGE (6)	DEPRECIATION RATES		ANNUAL ACCRUAL	
			SERVICE LIFE (4)	REMAINING LIFE (5)		WHOLE LIFE (7)	REMAINING LIFE (8)	WHOLE LIFE 9 (9)	REMAINING LIFE 10 (10)
TOTAL DEPRECIABLE PLANT	12,613,699,532.84					3.27	3.32	412,108,872	418,183,570

* 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

SCHEDULE 1B. SUMMARY OF ESTIMATED DEPRECIATION ACCRUALS USING ESTIMATED BALANCES AS OF DECEMBER 31, 2024 AND PROPOSED DEPRECIATION RATES

ACCOUNT	ORIGINAL COST AS OF DECEMBER 31, 2021 (1)	BOOK DEPRECIATION RESERVE 2	RESERVE RATIO * (3)=(2)/(1)	RECOMMENDED RATES					DEPRECIATION RATES		ANNUAL ACCRUAL		CHANGE IN ANNUAL ACCRUAL (11)
				AVERAGE AGE (4)	SERVICE LIFE (4)	REMAINING LIFE (5)	NET SALVAGE (6)	WHOLE	REMAINING	WHOLE	REMAINING		
								LIFE (7)	LIFE (8)		LIFE (9)	LIFE (10)	
STEAM PRODUCTION PLANT													
BIG BEND POWER PLANT													
<i>BIG BEND COMMON</i>													
311.00 STRUCTURES AND IMPROVEMENTS	252,807,187.66	71,630,371	28.33	15.60	42.5	30.45	(5)	2.47	2.52	6,244,337	6,365,095	(1,724,734)	
312.00 BOILER PLANT EQUIPMENT	219,407,898.74	48,398,158	22.06	13.10	31.3	23.61	(12)	3.58	3.81	7,854,803	8,358,267	(1,734,498)	
314.00 TURBOGENERATOR UNITS	28,314,959.60	(856,157)	(3.02)	2.50	30.3	28.46	(8)	3.56	3.90	1,008,013	1,104,579	226,815	
315.00 ACCESSORY ELECTRIC EQUIPMENT	43,865,595.04	19,735,461	44.99	15.90	39.7	27.36	(4)	2.62	2.16	1,149,279	946,080	(589,216)	
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	26,457,682.67	11,831,648	44.72	13.40	37.3	27.89	(1)	2.71	2.02	717,003	533,905	(339,199)	
TOTAL BIG BEND COMMON	570,853,903.71	150,739,482	26.41					2.97	3.03	16,973,434	17,307,926	(4,160,930)	
<i>BIG BEND UNIT 4</i>													
311.00 STRUCTURES AND IMPROVEMENTS	104,628,975.73	54,187,413	51.79	31.60	40.2	15.24	(5)	2.61	3.49	2,730,816	3,653,085	1,665,134	
312.00 BOILER PLANT EQUIPMENT	552,262,971.74	218,119,144	39.50	22.80	25.5	13.48	(12)	4.40	5.38	24,299,571	29,704,405	11,479,727	
314.00 TURBOGENERATOR UNITS	123,977,661.84	52,223,808	42.12	24.00	27.6	14.13	(8)	3.91	4.66	4,847,527	5,780,047	1,812,762	
315.00 ACCESSORY ELECTRIC EQUIPMENT	97,538,411.46	61,793,800	63.35	23.90	30.7	14.53	(4)	3.39	2.80	3,306,552	2,728,572	(100,042)	
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	8,248,594.10	6,056,093	73.42	33.40	38.0	14.33	(1)	2.66	1.92	219,413	158,757	(10,282)	
TOTAL BIG BEND UNIT 4	886,656,614.87	392,380,258	44.25					3.99	4.74	35,403,878	42,024,868	14,867,863	
TOTAL BIG BEND POWER PLANT	1,457,509,918.58	543,119,740	37.26					3.59	4.07	52,377,313	59,332,792	10,707,033	
TOTAL STEAM PRODUCTION PLANT	1,457,509,918.58	543,119,740	37.26					3.59	4.07	52,377,313	59,332,792	10,707,033	
OTHER PRODUCTION													
BIG BEND POWER PLANT													
<i>BIG BEND UNIT 1</i>													
341.00 STRUCTURES AND IMPROVEMENTS	2,290,548.98	1,536,810	67.09	46.90	49.1	12.50	(10)	2.24	3.43	51,308	78,624	12,198	
342.00 FUEL HOLDERS	3,390,810.17	1,599,040	47.16	25.70	39.9	25.16	(3)	2.58	2.22	87,483	75,258	(23,075)	
343.00 PRIME MOVERS	459,001,278.17	19,610,395	4.27	3.10	29.5	27.41	(4)	3.53	3.64	16,202,745	16,700,144	3,389,107	
345.00 ACCESSORY ELECTRIC EQUIPMENT	546,961.13	95,858	17.53	10.20	35.9	29.57	(4)	2.90	2.92	15,862	15,995	133	
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	308,525.93	245,094	79.44	54.20	34.9	8.87	(3)	2.95	2.66	9,102	8,195	(752)	
TOTAL BIG BEND UNIT 1	465,538,124.38	23,087,198	4.96					3.52	3.63	16,366,500	16,878,216	3,377,811	
<i>BIG BEND UNIT 4</i>													
341.00 STRUCTURES AND IMPROVEMENTS	3,311,083.00	1,048,804	31.68	15.40	38.1	23.15	(10)	2.89	3.38	95,690	112,025	(7,174)	
342.00 FUEL HOLDERS	5,986,200.86	2,167,754	3.87	4.70	25.1	22.26	(3)	4.11	4.45	230,004	249,206	103,705	
343.00 PRIME MOVERS	23,563,084.18	10,732,429	45.55	11.80	29.2	21.46	(4)	3.56	2.72	838,846	641,807	(88,649)	
345.00 ACCESSORY ELECTRIC EQUIPMENT	15,256,508.47	7,575,498	49.65	15.10	36.7	22.46	(4)	2.83	2.42	431,759	369,157	(58,025)	
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	510,664.71	292,987	49.54	15.30	31.0	17.10	(3)	3.32	3.13	16,954	15,955	(1,155)	
TOTAL BIG BEND UNIT 4	48,237,541.31	19,826,472	41.10					3.34	2.88	1,613,253	1,988,160	(48,987)	
<i>BIG BEND UNIT 5</i>													
341.00 STRUCTURES AND IMPROVEMENTS	-	-	0.00	0.00	0.00	0.00	(10)	0.00	0.00	-	-	-	
342.00 FUEL HOLDERS	506,226.31	(21,322)	(4.21)	1.00	29.2	28.38	(3)	3.53	3.78	17,870	19,124	4,443	
343.00 PRIME MOVERS	176,678,691.06	14,301,530	8.09	3.50	29.9	27.37	(4)	3.48	3.50	6,148,418	6,190,877	1,067,195	
345.00 ACCESSORY ELECTRIC EQUIPMENT	-	-	0.00	0.00	0.00	0.00	(4)	0.00	0.00	-	-	-	
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	-	-	0.00	0.00	0.00	0.00	(3)	0.00	0.00	-	-	-	
TOTAL BIG BEND UNIT 5	177,184,917.37	14,280,209	8.06					3.48	3.50	6,166,288	6,210,001	1,071,638	
<i>BIG BEND UNIT 6</i>													
341.00 STRUCTURES AND IMPROVEMENTS	-	-	0.00	0.00	0.0	0.00	(10)	0.00	0.00	-	-	-	
342.00 FUEL HOLDERS	528,137.88	(3,843)	(0.73)	1.00	29.2	28.38	(3)	3.53	3.65	18,843	19,303	3,987	
343.00 PRIME MOVERS	175,430,566.71	14,231,833	8.11	3.50	29.9	27.37	(4)	3.48	3.50	6,104,984	6,145,998	1,058,512	
345.00 ACCESSORY ELECTRIC EQUIPMENT	-	-	0.00	0.00	0.0	0.00	(4)	0.00	0.00	-	-	-	
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	-	-	0.00	0.00	0.0	0.00	(3)	0.00	0.00	-	-	-	
TOTAL BIG BEND UNIT 6	175,958,704.59	14,227,991	8.09					3.48	3.50	6,123,627	6,165,301	1,082,499	
TOTAL BIG BEND POWER STATION	866,919,287.65	71,421,868	8.24					3.49	3.53	30,269,668	30,641,678	5,462,761	
POLK POWER STATION													
<i>POLK COMMON</i>													
341.00 STRUCTURES AND IMPROVEMENTS	192,917,189.90	67,373,353	34.92	14.90	38.1	25.17	(10)	2.89	2.98	5,575,307	5,754,293	(226,140)	
342.00 FUEL HOLDERS	12,705,608.13	3,274,313	25.77	8.40	29.9	24.29	(3)	3.44	3.18	437,073	403,971	22,903	
343.00 PRIME MOVERS	13,916,023.17	1,989,286	14.15	18.20	22.9	23.75	(4)	3.61	3.78	502,368	526,458	25,481	
343.10 PRIME MOVERS - CONTRACTUAL SERVICE AGREEMENTS	-	-	0.00	0.00	0.00	0.00	39	0.00	0.00	-	-	-	
345.00 ACCESSORY ELECTRIC EQUIPMENT	14,519,008.44	4,521,661	31.14	10.40	34.9	25.61	(4)	2.98	2.84	432,666	413,046	(109,638)	
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	1,259,507.78	68,358	5.43	10.90	29.3	20.88	(3)	3.51	4.67	44,209	58,857	(11,875)	
TOTAL POLK COMMON	235,317,337.42	77,206,969	32.81					2.97	3.04	6,991,623	7,156,625	(299,169)	
<i>POLK UNIT 1 GASIFIER</i>													
341.00 STRUCTURES AND IMPROVEMENTS	53,047,915.23	28,573,732	53.86	23.50	30.6	11.45	(10)	3.59	4.90	1,904,420	2,600,784	638,011	
342.00 FUEL HOLDERS	248,976,995.89	152,814,023	61.38	21.90	26.7	11.17	(3)	3.86	3.73	9,610,512	9,277,733	(930,324)	
343.00 PRIME MOVERS	148,849,197.45	88,650,997	59.64	19.70	22.9	11.13	(4)	4.54	3.99	6,748,874	5,924,903	(912,960)	
343.10 PRIME MOVERS - CONTRACTUAL SERVICE AGREEMENTS	15,096,275.70	3,996,254	26.47	6.90	7.9	4.83	39	7.71	7.15	1,163,923	1,079,187	384,758	
345.00 ACCESSORY ELECTRIC EQUIPMENT	60,548,846.73	45,710,331	75.49	25.10	32.0	11.24	(4)	3.25	2.54	1,535,629	1,359,629	(462,483)	
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	6,316,781.98	3,118,987	49.38	20.50	24.8	10.16	(3)	4.15	5.28	262,146	333,396	88,091	
TOTAL POLK UNIT 1 GASIFIER	532,636,012.76	322,864,325	60.62					4.07	3.90	21,657,513	20,751,632	(1,214,907)	
<i>POLK UNIT 2</i>													
341.00 STRUCTURES AND IMPROVEMENTS	2,342,155.29	1,331,857	56.86	21.90	43.0	23.55	(10)	2.56	2.26	59,959	52,846	(8,050)	
342.00 FUEL HOLDERS	2,365,638.35	899,923	38.21	12.70	32.1	23.98	(3)	3.61	3.68	75,937	72,797	(28,325)	
343.00 PRIME MOVERS	26,974,176.00	9,221,430	34.23	15.70	32.7	23.39	(4)	3.18	3.09	921,379	894,045	(525,690)	
343.10 PRIME MOVERS - CONTRACTUAL SERVICE AGREEMENTS	7,088,119.44	1,588,312	22.41	5.80	8.0	5.33	39	7.63	7.32	540,824	518,844	171,526	

TAMPA ELECTRIC COMPANY

SCHEDULE 1B. SUMMARY OF ESTIMATED DEPRECIATION ACCRUALS USING ESTIMATED BALANCES AS OF DECEMBER 31, 2024 AND PROPOSED DEPRECIATION RATES

Table with columns: ACCOUNT, ORIGINAL COST AS OF DECEMBER 31, 2021, BOOK DEPRECIATION RESERVE, RESERVE RATIO, AVERAGE AGE, SERVICE LIFE, REMAINING LIFE, NET SALVAGE, DEPRECIATION RATES (WHOLE LIFE, REMAINING LIFE), ANNUAL ACCRUAL (WHOLE LIFE, REMAINING LIFE), CHANGE IN ANNUAL ACCRUAL. Rows include TAMPA ELECTRIC COMPANY stations like POLK UNIT 2-5 and BAYSIDE POWER STATION.

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TAMPA ELECTRIC COMPANY

SCHEDULE 1B. SUMMARY OF ESTIMATED DEPRECIATION ACCRUALS USING ESTIMATED BALANCES AS OF DECEMBER 31, 2024 AND PROPOSED DEPRECIATION RATES

ACCOUNT	ORIGINAL COST AS OF DECEMBER 31, 2021 (1)	BOOK DEPRECIATION RESERVE 2	RESERVE RATIO * (3)=(2)/(1)	RECOMMENDED RATES				DEPRECIATION RATES		ANNUAL ACCRUAL		CHANGE IN ANNUAL ACCRUAL (11)
				AVERAGE LIFE		NET SALVAGE (6)	WHOLE LIFE (7)	REMAINING LIFE (8)	WHOLE LIFE (9)	REMAINING LIFE (10)		
				AVERAGE AGE (4)	SERVICE LIFE (5)							
392.12 LIGHT TRUCKS - ENERGY SUPPLY	5,328,560.74	2,181,642	40.94	6.30	11.2	6.89	20	7.17	5.67	382,058	302,062	(22,980)
392.13 HEAVY TRUCKS - ENERGY SUPPLY	1,055,855.27	271,361	25.70	10.70	16.0	9.01	20	5.00	6.03	52,793	63,832	12,951
397.25 COMMUNICATION EQUIPMENT- FIBER	44,397,245.19	27,514,234	61.97	12.40	25.0	14.97	(5)	4.20	2.87	1,864,684	1,276,077	(11,443)
TOTAL GENERAL PLANT	345,615,711.62	117,538,618	34.01					3.44	2.96	11,885,533	10,240,371	(416,486)
TOTAL TRANSMISSION, DISTRIBUTION AND GENERAL PLANT	5,713,818,724.88	1,621,969,208	28.39					3.38	3.40	193,125,626	194,337,694	19,953,809
TOTAL DEPRECIABLE PLANT	12,613,699,532.84	3,542,900,606	28.09					3.56	3.64	448,702,214	458,911,416	40,727,846

* 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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