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August 30, 2024

VIA: ELECTRONIC FILING

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

Re: Environmental Cost Recovery Clause
FPSC Docket No. 20240007-EI

Dear Mr. Teitzman:

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

1. Petition for approval of the company's environmental cost recovery true-up and the cost recovery factors proposed for use during the period January 2025 through December 2025.
2. Prepared Direct Testimony and Exhibits (ZDJ-3 and ZDJ-4) of Zel D. Jones regarding Environmental Cost Recovery Clause 2025 Projections.
3. Prepared Direct Testimony of Byron T. Burrows Environmental Cost Recovery Clause 2025 Projections.

Thank you for your assistance in connection with this matter.

Sincerely,

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

Malcolm N. Means

MNM/bml
Attachments

cc: All Parties of Record (w/attachment)

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

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

DOCKET NO. 20240007-EI

FILED: August 30, 2024

PETITION OF TAMPA ELECTRIC COMPANY

Tampa Electric Company ("Tampa Electric" or "the company"), hereby petitions the Commission for approval of the company's environmental cost recovery true-up and the cost recovery factors proposed for use during the period January 2025 through December 2025, and in support thereof, says:

Environmental Cost Recovery

1. Tampa Electric's final true-up amount for the period January 2023 through December 2023 is an over-recovery of \$4,203,268. [See Exhibit No. ZDJ-1, Document No. 1 (Form 42-1A).]

2. Tampa Electric projects an actual/estimated true-up amount for the January 2024 through December 2024 period, which is based on actual data for the period January 1, 2024, through June 30, 2024, and revised estimates for the period July 1, 2024, through December 31, 2024, to be an over-recovery of \$3,297,632. [See Exhibit No. ZDJ-2, Document No. 1 (Form 42-1E).]

3. The company's projected environmental cost recovery amount for the period January 1, 2025, through December 31, 2025, including true-up amounts and adjusted for taxes, is \$12,103,910, utilizing the rate design and cost allocation as put forth in Docket No. 20210034-EI. When spread over projected kilowatt hour sales for the period January 1, 2025, through December 31, 2025, the average environmental cost recovery factor for the new period is 0.059 cents per

kWh after application of factors which adjust for variations in line losses. [See Exhibit No. ZDJ-3, Document No. 7 (Form 42-7P).]

4. At the time of this filing, Tampa Electric has petitioned the Commission for a rate increase within Docket No. 20240026-EI. For the forthcoming cost recovery period January through December 2025, Tampa Electric projects its total environmental cost recovery amount, including true-up amounts and adjusted taxes, is \$21,012,082. When spread over projected kilowatt hour sales for the period January 1, 2025, through December 31, 2025, the average environmental cost recovery factor for the new period is 0.102 cents per kWh after application of factors which adjust for variations in line losses. [See Exhibit No. ZDJ-4, Document No. 7 (Form 42-7P).]

5. The accompanying Prepared Direct Testimony and Exhibits of Byron T. Burrows and Zel D. Jones present:

(a) A description of each of Tampa Electric's environmental compliance actions for which cost recovery is sought; and

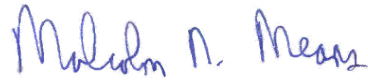
(b) The costs associated with each environmental compliance action.

6. For reasons more fully detailed in the Prepared Direct Testimony of witness Zel D. Jones, the environmental compliance costs sought to be approved for cost recovery proposed in this petition are consistent with the provisions of Section 366.8255, Florida Statutes, and with prior rulings by the Commission with respect to environmental compliance cost recovery for Tampa Electric and other investor-owned utilities.

WHEREFORE, Tampa Electric Company requests this Commission's approval of the company's prior period environmental cost recovery true-up calculations and projected environmental cost recovery charges to be collected during the period January 2025 through December 2025.

DATED this 30th day of August 2024.

Respectfully submitted,



J. JEFFRY WAHLEN
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ATTORNEYS FOR TAMPA ELECTRIC COMPANY

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing Petition, filed on behalf of Tampa Electric Company, has been furnished by electronic mail on this 30th day of August 2024 to the following:

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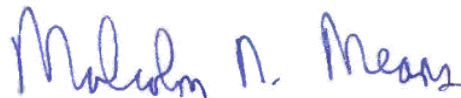
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**BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION**

**DOCKET NO. 20240007-EI
IN RE: TAMPA ELECTRIC'S ENVIRONMENTAL
COST RECOVERY**

**PROJECTION
JANUARY 2025 THROUGH DECEMBER 2025**

TESTIMONY AND EXHIBIT

OF

ZEL D. JONES

FILED: AUGUST 30, 2024

1 **BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION**

2 **PREPARED DIRECT TESTIMONY**

3 **OF**

4 **ZEL D. JONES**

5
6 **Q.** Please state your name, address, occupation, and
7 employer.

8
9 **A.** My name is Zel D. Jones. My business address is 702 North
10 Franklin Street, Tampa, Florida 33602. I am employed by
11 Tampa Electric Company ("Tampa Electric" or "company") in
12 the position of Manager, Rates in the Regulatory Affairs
13 Department.

14
15 **Q.** Have you previously filed testimony in Docket No.
16 20240007-EI?

17
18 **A.** Yes, I submitted direct testimony on April 01, 2024, and
19 July 26, 2024.

20
21 **Q.** Has your job description, education, or professional
22 experience changed since you last filed testimony?

23
24 **A.** No, it has not.
25

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

2

3 **A.** The purpose of my testimony is to present, for Commission
4 review and approval, the calculation of the revenue
5 requirements and the projected Environmental Cost
6 Recovery Clause ("ECRC") factors for the period of January
7 2025 through December 2025. The projected ECRC factors
8 have been calculated based on the current allocation
9 methodology using the 2021 settlement agreement that was
10 approved within Docket No. 20210034-EI, shown in Exhibit
11 No. ZDJ-3. Exhibit ZDJ-4 reflects Tampa Electric's
12 request in its Petition for Rate Increase, filed in Docket
13 No. 20240026-EI. In support of the projected ECRC factors,
14 my testimony identifies the capital and operating &
15 maintenance ("O&M") costs associated with environmental
16 compliance activities for the year 2025.

17

18 **Q.** Have you prepared any exhibits that show the determination
19 of recoverable environmental costs for the period of
20 January 2025 through December 2025?

21

22 **A.** Yes. This information is set out in Exhibit Nos. ZDJ-3
23 and ZDJ-4, which each contain eight documents and were
24 prepared under my direction and supervision. Exhibit No.
25 ZDJ-3, document Nos. 1 through 8 contain Forms 42-1P

1 through 42-8P, which show the calculation and summary of
2 the O&M and capital expenditures that support the
3 development of the environmental cost recovery factors
4 for 2025 using the 2021 settlement agreement methodology
5 that was approved within Docket No. 20210034-EI. Exhibit
6 No. ZDJ-4, document Nos. 1 through 8 contain Forms 42-1p
7 through 42-8p, which show the calculation and summary of
8 the O&M and capital expenditures that support the
9 development of the environmental cost recovery factors
10 for 2025 using the proposed methodology if the Commission
11 approves Tampa Electric's 2024 petition for rate increase
12 in Docket No. 20240026-EI.

13
14 **Q.** Are you requesting Commission approval of the projected
15 environmental cost recovery factors for the company's
16 various rate schedules?

17
18 **A.** Yes. The company requests approval of the ECRC factors
19 provided in Exhibit No. ZDJ-3, Document No. 7, on Forms
20 42-7P. The factors were prepared under my direction and
21 supervision. These annualized factors will apply for the
22 period January 2025 through December 2025. Should the
23 Commission approve Tampa Electric's Petition for Rate
24 Increase, as filed in Docket No. 20240026-EI, Tampa
25 Electric requests approval of the ECRC factors provided

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in Exhibit No. ZDJ-4.

Q. How were the environmental cost recovery clause factors calculated?

A. The 2025 environmental cost recovery factors, as detailed in Exhibit No. ZDJ-3, were calculated based on the current approved cost allocation methodology and equity ratio as set out in the 2021 Stipulation and Settlement Agreement ("2021 Agreement"), approved in Order No. PSC-2021-0423-S-EI and issued on November 10, 2021, in Docket No. 20210034-EI.

Tampa Electric filed on April 2, 2024, a petition for rate increase which, amongst other things, requests a proposed Return on Equity ("ROE") and depreciation rates. As a result, the 2025 environmental cost recovery factors in Exhibit No. ZDJ-4 are calculated using the weighted average cost of capital ("WACC") that reflects the proposed ROE and depreciation rates.

Q. What are the 2021 settlement methodology and proposed methodology baseline amounts that Tampa Electric is using to compare its 2025 total revenue requirement?

1 **A.** Tampa Electric's current approved baseline, as filed in
2 its October 1, 2021, Stipulation and Settlement Agreement
3 filing for its proposed 2025 ECRC cost recovery factors,
4 is \$27,891,196. To calculate the proposed factors
5 presented in Exhibit ZDJ-4, Tampa Electric is not using
6 the 2021 settlement agreement methodology, therefore a
7 baseline calculation is not necessary.

8
9 **Q.** What did Tampa Electric calculate as its 2025 revenue
10 requirement in Exhibit ZDJ-3 and how does that compare
11 against the 2021 baseline amount?

12
13 **A.** Tampa Electric's 2025 revenue requirement is \$12,103,910,
14 based on the 2021 Stipulation and Settlement Agreement
15 methodology. This amount was compared to the 2021 baseline
16 amount of \$27,891,196, resulting in an incremental amount
17 of (\$15,787,286). In accordance with the 2021 settlement
18 agreement, since the increment is negative, no changes to
19 the allocation methodology will be made in allocating
20 revenues by class for the 2025 projected period.

21
22 **Q.** What has Tampa Electric calculated as the net true-up to
23 be applied in the period January 2025 to December 2025?

24
25 **A.** The net true-up applicable for this period is an over-

1 recovery of \$7,500,900. This consists of a final true-up
2 over-recovery of \$4,203,268 for the period of January 2023
3 through December 2023 and an estimated true-up over-
4 recovery of \$3,297,632 for the current period of January
5 2024 through December 2024. The detailed calculation
6 supporting the estimated net true-up was provided on Forms
7 42-1E through 42-9E of Exhibit No. ZDJ-2 filed with the
8 Commission on July 26, 2024.

9
10 **Q.** Did Tampa Electric include any new environmental
11 compliance projects for ECRC cost recovery for the period
12 of January 2025 through December 2025?

13
14 **A.** Yes. Tampa Electric included costs for a new environmental
15 project, known as the Bayside 316(a) Thermal Variance
16 Study, in its factors presented in this testimony. This
17 new project is described in witness Byron Burrows'
18 testimony presented in this filing.

19
20 **Q.** What are the capital projects included in the calculation
21 of the ECRC factors for 2025?

22
23 **A.** Tampa Electric proposes to include, for ECRC recovery,
24 costs for 19 previously approved capital projects in the
25 calculation of the 2025 ECRC factors. These projects are

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- listed below.
- 1) Big Bend Unit 3 Flue Gas Desulfurization ("FGD")
Integration
 - 2) Big Bend Unit 4 Continuous Emissions Monitors ("CEMs")
 - 3) Big Bend Section 114 Mercury Testing Platform
 - 4) Big Bend Units 1 and 2 FGD
 - 5) Big Bend FGD Optimization and Utilization
 - 6) Big Bend Particulate Matter ("PM") Minimization and
Monitoring
 - 7) Polk NO_x Emissions Reduction
 - 8) Big Bend Unit 4 Separated Overfired Air ("SOFA")
 - 9) Big Bend Unit 4 Selective Catalytic Reduction ("SCR")
 - 10) Big Bend FGD System Reliability
 - 11) Mercury Air Toxics Standards ("MATS")
 - 12) SO₂ Emission Allowances
 - 13) Big Bend Gypsum Storage Facility
 - 14) Big Bend Coal Combustion Residuals ("CCR") Rule (CCR
Rule - Phase I)
 - 15) Coal Combustion Residuals (CCR Rule - Phase II)
 - 16) Big Bend Effluent Limitations Guidelines ("ELG")
Rule Compliance
 - 17) Big Bend Unit 1 Section 316(b) Impingement Mortality
 - 18) Bayside 316(b) Compliance

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19) Big Bend NESHAP Subpart YYYY Compliance

Q. Have you prepared schedules showing the calculation of the recoverable capital project costs for 2025?

A. Yes. Form 42-3P contained in Exhibit Nos. ZDJ-3 and ZDJ-4 summarizes the cost estimates for these projects. Exhibit No. ZDJ-3, Form 42-4P, pages 1 through 19, provides the calculations resulting in recoverable jurisdictional capital costs of \$21,519,994. Exhibit No. ZDJ-4, Form 42-4P, pages 1 through 19, provides the calculations resulting in recoverable jurisdictional capital costs of \$25,114,964; using the proposed WACC and depreciation rates should the Commission approve Tampa Electric's 2024 petition for rate increase in Docket No. 20240026-EI.

Q. What O&M projects are included in the calculation of the ECRC factors for 2025?

A. Tampa Electric proposes to include, for ECRC recovery, O&M costs for 24 projects in the calculation of the ECRC factors for 2025. These projects are listed below.

- 1) Big Bend Unit 3 FGD Integration
- 2) SO₂ Emission Allowances

- 1 3) Big Bend Units 1 and 2 FGD
- 2 4) Big Bend PM Minimization and Monitoring
- 3 5) National Pollutant Discharge Elimination System
- 4 ("NPDES") Annual Surveillance Fees
- 5 6) Gannon Thermal Discharge Study
- 6 7) Polk NO_x Emissions Reduction
- 7 8) Bayside SCR Consumables
- 8 9) Big Bend Unit 4 Separated Overfired Air ("SOFA")
- 9 10) Clean Water Act Section 316(b) Phase II Study
- 10 11) Arsenic Groundwater Standard Program
- 11 12) Big Bend Unit 3 SCR
- 12 13) Big Bend Unit 4 SCR
- 13 14) Mercury Air Toxics Standards
- 14 15) Greenhouse Gas Reduction Program
- 15 16) Big Bend Gypsum Storage Facility
- 16 17) Big Bend Coal Combustion Residual Rule (CCR Rule -
- 17 Phase I)
- 18 18) Big Bend ELG Rule Compliance
- 19 19) CCR Rule - Phase II
- 20 20) Big Bend Unit 1 Section 316(b) Impingement Mortality
- 21 21) Bayside 316(b) Compliance
- 22 22) Big Bend NESHAP Subpart YYYY Compliance
- 23 23) Renewable Energy Credits
- 24 24) Bayside 316(a) Thermal Variance Study

25

1 **Q.** Have you prepared a schedule showing the calculation of
2 the recoverable O&M project costs for 2025?

3

4 **A.** Yes. Form 42-2P contained in Exhibit Nos. ZDJ-3 and ZDJ-
5 4 presents the recoverable jurisdictional O&M costs for
6 these projects, which total \$1,925,440 for 2025.

7

8 **Q.** Did you prepare a schedule providing the description and
9 progress reports for all environmental compliance
10 activities and projects?

11

12 **A.** Yes. Project descriptions and progress reports are
13 provided in Exhibit Nos. ZDJ-3 and ZDJ-4, Form 42-5P,
14 pages 1 through 25.

15

16 **Q.** What are the total projected jurisdictional costs for
17 environmental compliance in the year 2025?

18

19 **A.** The total jurisdictional O&M and capital expenditures to
20 be recovered through the ECRC are calculated on Form 42-
21 1P of Exhibit Nos. ZDJ-3 and ZDJ-4. These expenditures
22 total \$12,103,910 and \$21,012,082, respectively.

23

24 **Q.** How were environmental cost recovery factors calculated?

25

1 **A.** The environmental cost recovery factors were calculated
 2 as shown on Schedules 42-6P and 42-7P. The demand and
 3 energy allocation factors were determined by calculating
 4 the percentage that each rate class contributes to the
 5 total demand or energy and then adjusted for line losses
 6 for each rate class. This information was calculated by
 7 applying historical rate class load research to 2024
 8 projected system demand and energy. Form 42-7P presents
 9 the calculation of the proposed ECRC factors by rate
 10 class.

11
 12 **Q.** What are the ECRC billing factors for the period January
 13 2025 through December 2025 for which Tampa Electric is
 14 seeking approval?

15
 16 **A.** The computation of the billing factors is shown in Exhibit
 17 Nos. ZDJ-3 and ZDJ-4, Document No. 7, Form 42-7P. The
 18 proposed ECRC billing factors are summarized below.

19
 20 **Proposed Factors as reflected in Exhibit ZDJ-3**

<u>Rate Class</u>	<u>Factors by Voltage Level</u>
	<u>(¢/kWh)</u>
23 RS Secondary	0.063
24 GS, CS Secondary	0.060
25 GSD/GSDT, SBD/SBDT, GSD Optional	

1	Secondary	0.056
2	Primary	0.056
3	Transmission	0.055
4	GSLDPR/GSLDTPR/SBLDPR/SBLDTPR	0.048
5	GSLDSU/GSLDTSU/SBLDPR/SBLDTPR	0.051
6	LS1, LS2	0.038
7	Average Factor	0.059

8

9 **Proposed Factors as reflected in Exhibit ZDJ-4**

10	<u>Rate Class</u>	<u>Factors by Voltage Level</u>
11		<u>(¢/kWh)</u>
12	RS Secondary	0.107
13	GS, CS Secondary	0.104
14	GSD/GSDT, SBD/SBDT, GSD Optional	
15	Secondary	0.099
16	Primary	0.098
17	Transmission	0.097
18	GSLDPR/GSLDTPR/SBLDPR/SBLDTPR	0.090
19	GSLDSU/GSLDTSU/SBLDPR/SBLDTPR	0.092
20	LS1, LS2	0.080
21	Average Factor	0.102

22

23 **Q.** When does Tampa Electric propose to begin applying these

24 environmental cost recovery factors?

25

1 **A.** The environmental cost recovery factors will be effective
2 concurrent with the first billing cycle for January 2025.

3
4 **Q.** What capital structure components and cost rates did Tampa
5 Electric rely on to calculate the revenue requirement rate
6 of return for January 2025 through December 2025?

7
8 **A.** To calculate the revenue requirement rate of return found
9 on Form 42-8P, Tampa Electric used the WACC methodology
10 approved by the Commission in Order No. PSC-2020-0165-
11 PAA-EU, approving Amended Joint Motion Modifying Weighted
12 Average Costs of Capital Methodology, issued on May 20,
13 2020.

14
15 **Q.** Are the costs Tampa Electric is requesting for recovery
16 through the ECRC for the period beginning in January 2025
17 consistent with the criteria established for ECRC
18 recovery in Order No. PSC-1994-0044-FOF-EI?

19
20 **A.** Yes. The costs for which ECRC recovery is requested meet
21 the following criteria:

- 22 1) Such costs were prudently incurred after April 13,
23 1993;
- 24 2) The activities are legally required to comply with
25 a governmentally imposed environmental regulation

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enacted, became effective or whose effect was triggered after the company's last test year upon which rates were based; and,

3) Such costs are not recovered through some other cost recovery mechanism or through base rates.

Q. Please summarize your direct testimony.

A. My testimony supports the approval of an average ECRC billing factor of 0.059 cents per kWh, includes the projected capital and O&M revenue requirements of \$12,103,910 as reflected in Exhibit No. ZDJ-3 and 0.102 cents per kWh, which includes projected capital and O&M revenue requirements of \$21,012,082, as reflected in ZDJ-4. My testimony also explains that the projected environmental expenditures for 2025 are appropriate for recovery through the ECRC.

Q. Does this conclude your testimony?

A. Yes, it does.

EXHIBIT ZDJ-3 TO THE TESTIMONY OF
ZEL D. JONES

TAMPA ELECTRIC'S ENVIRONMENTAL
COST RECOVERY

PROJECTION

JANUARY 2025 THROUGH DECEMBER 2025

INDEX
ENVIRONMENTAL COST RECOVERY
COMMISSION FORMS

JANUARY 2025 THROUGH DECEMBER 2025

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Form 42 - 1P

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Total Jurisdictional Amount to Be Recovered

For the Projected Period
January 2025 to December 2025

<u>Line</u>	Energy (\$)	Demand (\$)	Total (\$)
1. Total Jurisdictional Revenue Requirements for the projected period			
a. Projected O&M Activities (Form 42-2P, Lines 7, 8 & 9)	(\$1,966,125)	\$40,685	(\$1,925,440)
b. Projected Capital Projects (Form 42-3P, Lines 7, 8 & 9)	13,845,375	7,674,619	21,519,994
c. Total Jurisdictional Revenue Requirements for the projected period (Lines 1a + 1b)	11,879,250	7,715,304	19,594,554
2. True-up for Estimated Over/(Under) Recovery for the current period January 2024 to December 2024 (Form 42-2E, Line 5 + 6 + 10)	2,186,185	1,111,447	3,297,632
3. Final True-up for the period January 2023 to December 2023 (Form 42-1A, Line 3)	3,100,240	1,103,028	4,203,268
4. Total Jurisdictional Amount to Be Recovered/(Refunded) in the projection period January 2025 to December 2025 (Line 1 - Line 2- Line 3)	6,592,825	5,500,829	12,093,654
5. Total Projected Jurisdictional Amount Adjusted for Taxes (Line 4 x Regulatory Assessment Fee Multiplier)	\$6,598,416	\$5,505,494	\$12,103,910
6. 2021 Settlement Baseline for ECRC	\$26,322,255	\$1,568,941	\$27,891,196
7. Incremental Amount	(\$19,723,839)	\$3,936,553	(\$15,787,286)

Jamaica Electric Company
 Environmental Cost Recovery Clause
 Calculation of the Projected Period Amount
January 2025 to December 2025
Capital Investment Projects-Recoverable Costs
 (in Dollars)

Line	Description (A)	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total	Method of Classification	
1.	a. Big Bend Unit 3 Flue Gas Desulfurization Integration	\$75,083	\$74,835	\$74,586	\$74,338	\$74,089	\$73,840	\$73,592	\$73,343	\$73,094	\$72,845	\$72,596	\$72,347	\$884,588	Energy	
2.	b. Big Bend Unit 4 Continuous Emissions Monitors	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3.	c. Big Bend Section 114 Mercury Testing Platform	625	622	620	618	616	613	611	609	607	604	602	600	7,347	Energy	
4.	d. Big Bend Units 1 & 2 FGD	133,831	133,114	132,397	131,680	130,964	130,247	129,530	128,813	128,096	127,380	126,663	125,947	1,598,662	Energy	
5.	e. Big Bend FGD Optimization and Utilization	124,827	124,417	124,007	123,597	123,187	122,778	122,368	121,958	121,548	121,139	120,729	120,320	1,470,875	Energy	
6.	f. Big Bend PM Minimization and Monitoring	1,956	1,950	1,944	1,938	1,932	1,926	1,920	1,914	1,908	1,902	1,896	1,890	23,076	Energy	
7.	g. Polk NO _x Emissions Reduction	8,275	8,237	8,200	8,161	8,124	8,087	8,049	8,012	7,974	7,937	7,899	7,862	96,817	Energy	
8.	h. Big Bend Unit 4 SOFA	17,992	17,537	17,481	17,426	17,371	17,315	17,260	17,204	17,149	17,093	17,038	16,982	207,448	Energy	
9.	i. Big Bend Unit 4 SCR	424,840	423,471	422,102	420,733	419,363	417,994	416,625	415,255	413,886	412,517	411,148	409,778	5,007,712	Energy	
10.	j. Big Bend FGD System Reliability	169,483	169,047	168,611	168,175	167,739	167,302	166,866	166,430	165,994	165,558	165,122	164,686	2,004,472	Energy	
11.	k. Mercury Air Toxics Standards	51,596	51,438	51,280	51,123	50,965	50,807	50,650	50,492	50,334	50,177	50,019	49,861	608,164	Energy	
12.	l. SO _x Emissions Allowances (B)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(2,880)	Demand	
13.	m. Big Bend Gypsum Storage Facility	162,577	162,174	161,772	161,370	160,966	160,564	160,162	159,759	159,356	158,954	158,551	158,149	1,924,354	Energy	
14.	n. Big Bend Coal Combustion Residual Rate (CCR Rule)	41,330	41,525	41,443	41,362	41,281	41,200	41,118	41,037	40,955	40,874	40,793	40,711	503,343	Energy	
15.	o. Clean Combustion Residuals (CCR-Phase II)	10,840	10,626	10,811	10,796	10,781	10,766	10,751	10,736	10,721	10,706	10,691	10,676	128,119	Energy	
16.	p. Big Bend ELG Compliance	105,344	105,134	104,924	104,714	104,504	104,294	104,084	103,874	103,664	103,454	103,244	103,034	1,250,119	Energy	
17.	q. Big Bend 316(b) Compliance Impingement Mortality	105,344	105,134	104,924	104,714	104,504	104,294	104,084	103,874	103,664	103,454	103,244	103,034	1,250,119	Energy	
18.	r. Big Bend 316(b) Compliance YYYYY Impingement Mortality	176,445	176,086	175,727	175,368	175,010	174,650	174,292	173,933	173,574	173,215	172,856	172,497	2,083,663	Energy	
19.	s. Big Bend NESHAP Subpart YYYYY Compliance	4,610	4,601	4,592	4,583	4,574	4,565	4,556	4,547	4,537	4,528	4,518	4,509	54,720	Energy	
2.	Total Investment Projects - Recoverable Costs	1,820,648	1,815,793	1,810,660	1,805,531	1,800,402	1,795,268	1,790,138	1,784,777	1,779,458	1,774,080	1,768,740	1,763,289	21,519,994	\$7,674,619	
3.	Recoverable Costs Allocated to Energy	1,175,065	1,171,223	1,167,382	1,163,542	1,159,700	1,155,858	1,152,018	1,147,946	1,143,917	1,139,786	1,135,614	1,131,403	13,845,375	13,845,375	
4.	Recoverable Costs Allocated to Demand	645,583	644,570	643,278	641,989	640,702	639,410	638,120	636,831	635,541	634,251	632,961	631,671	7,674,619	7,674,619	
5.	Retail Energy Jurisdictional Factor	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	
6.	Retail Demand Jurisdictional Factor	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	
7.	Jurisdictional Energy Recoverable Costs (C)	1,175,065	1,171,223	1,167,382	1,163,542	1,159,700	1,155,858	1,152,018	1,147,946	1,143,917	1,139,786	1,135,614	1,131,403	13,845,375	13,845,375	
8.	Jurisdictional Demand Recoverable Costs (D)	645,583	644,570	643,278	641,989	640,702	639,410	638,120	636,831	635,541	634,251	632,961	631,671	7,674,619	7,674,619	
9.	Total Jurisdictional Recoverable Costs for Investment Projects (Lines 7 + 8)	\$1,820,648	\$1,815,793	\$1,810,660	\$1,805,531	\$1,800,402	\$1,795,268	\$1,790,138	\$1,784,777	\$1,779,458	\$1,774,080	\$1,768,740	\$1,763,289	\$21,519,994	\$21,519,994	

Notes:
 (A) Each project's Total System Recoverable Expenses on Form 42-4P, Line 9
 (B) Projects' Total Return Component on Form 42-4P, Line 7
 (C) Line 3 X Line 5
 (D) Line 4 X Line 6

Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of the Projected Period Amount
January 2025 to December 2025

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

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	a. Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other - AFUDC (excl from CWIP)		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$13,763,263	\$13,763,263	\$13,763,263	\$13,763,263	\$13,763,263	\$13,763,263	\$13,763,263	\$13,763,263	\$13,763,263	\$13,763,263	\$13,763,263	\$13,763,263	\$13,763,263	\$13,763,263
3.	Less: Accumulated Depreciation	(8,097,645)	(8,133,010)	(8,168,375)	(8,203,740)	(8,239,105)	(8,274,470)	(8,309,835)	(8,345,200)	(8,380,565)	(8,415,930)	(8,451,295)	(8,486,660)	(8,522,025)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$5,665,618	5,630,253	5,594,888	5,559,523	5,524,158	5,488,793	5,453,428	5,418,063	5,382,698	5,347,333	5,311,968	5,276,603	5,241,238	
6.	Average Net Investment		5,647,936	5,612,571	5,577,206	5,541,841	5,506,476	5,471,111	5,435,746	5,400,381	5,365,016	5,329,651	5,294,286	5,258,921	
7.	Return on Average Net Investment		\$30,805	\$30,612	\$30,419	\$30,227	\$30,034	\$29,841	\$29,648	\$29,455	\$29,262	\$29,069	\$28,876	\$28,683	\$356,931
	a. Equity Component Grossed Up For Taxes (B)		8,913	8,858	8,802	8,746	8,690	8,634	8,579	8,523	8,467	8,411	8,355	8,299	103,277
	b. Debt Component Grossed Up For Taxes (C)		35,365	35,365	35,365	35,365	35,365	35,365	35,365	35,365	35,365	35,365	35,365	35,365	424,380
8.	Investment Expenses		0	0	0	0	0	0	0	0	0	0	0	0	0
	a. Depreciation (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		75,083	74,835	74,586	74,338	74,089	73,840	73,592	73,343	73,094	72,845	72,596	72,347	884,588
	a. Recoverable Costs Allocated to Energy		75,083	74,835	74,586	74,338	74,089	73,840	73,592	73,343	73,094	72,845	72,596	72,347	884,588
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
11.	Demand Jurisdictional Factor		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
12.	Retail Energy-Related Recoverable Costs (E)		75,083	74,835	74,586	74,338	74,089	73,840	73,592	73,343	73,094	72,845	72,596	72,347	884,588
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$75,083	\$74,835	\$74,586	\$74,338	\$74,089	\$73,840	\$73,592	\$73,343	\$73,094	\$72,845	\$72,596	\$72,347	\$884,588

Notes:

- (A) Applicable depreciable base for Big Bend; accounts 312.45 (\$13,435,775), 315.45 (\$327,307), and 312.40 (\$182).
- (B) Line 6 x 6.5451% x 1/12 (Jan-Dec). Based on ROE of 10.20%, with weighted income tax rate of 25.3450% (expansion factor of 1.33950).
- (C) Line 6 x 1.8938% x 1/12 (Jan-Dec)
- (D) Applicable depreciation rate is 3.1%, 2.4%, and 4.6%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Projected Period Amount
January 2025 to December 2025

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

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	a. Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211
3.	Less: Accumulated Depreciation	(866,211)	(866,211)	(866,211)	(866,211)	(866,211)	(866,211)	(866,211)	(866,211)	(866,211)	(866,211)	(866,211)	(866,211)	(866,211)	(866,211)
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$0	0	0	0	0	0	0	0	0	0	0	0	0	0
6.	Average Net Investment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7.	Return on Average Net Investment		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	a. Equity Component Grossed Up For Taxes (B)		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Debt Component Grossed Up For Taxes (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
8.	Investment Expenses		0	0	0	0	0	0	0	0	0	0	0	0	0
	a. Depreciation (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		0	0	0	0	0	0	0	0	0	0	0	0	0
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
11.	Demand Jurisdictional Factor	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
12.	Retail Energy-Related Recoverable Costs (E)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (F)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Notes:

- (A) Applicable depreciable base for Big Bend: account 315.44
- (B) Line 6 x 6.5451% x 1/12 (Jan-Dec). Based on ROE of 10.20%, with weighted income tax rate of 25.3450% (expansion factor of 1.33950).
- (C) Line 6 x 1.8938% x 1/12 (Jan-Dec)
- (D) Applicable depreciation rate is 2.9%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of the Projected Period Amount
January 2025 to December 2025

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

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737
	Less: Accumulated Depreciation	(77,515)	(77,837)	(78,159)	(78,481)	(78,803)	(79,125)	(79,447)	(79,769)	(80,091)	(80,413)	(80,735)	(81,057)	(81,379)	(81,379)
3.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4.	Net Investment (Lines 2 + 3 + 4)	\$43,222	42,900	42,578	42,256	41,934	41,612	41,290	40,968	40,646	40,324	40,002	39,680	39,358	39,358
5.	Average Net Investment	43,061	42,739	42,417	42,095	41,773	41,451	41,129	40,807	40,485	40,163	39,841	39,519	39,519	39,519
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)	\$235	\$233	\$233	\$231	\$230	\$228	\$226	\$224	\$223	\$221	\$219	\$217	\$216	\$2,703
	b. Debt Component Grossed Up For Taxes (C)	68	67	67	66	66	66	65	65	64	64	63	63	62	780
8.	Investment Expenses														
	a. Depreciation (D)	322	322	322	322	322	322	322	322	322	322	322	322	322	3,864
	b. Amortization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)	625	622	622	620	618	616	613	611	609	607	604	602	600	7,347
	a. Recoverable Costs Allocated to Energy	625	622	622	620	618	616	613	611	609	607	604	602	600	7,347
	b. Recoverable Costs Allocated to Demand	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
11.	Demand Jurisdictional Factor	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
12.	Retail Energy-Related Recoverable Costs (E)	625	622	620	618	616	613	611	609	607	604	602	600	600	7,347
13.	Retail Demand-Related Recoverable Costs (F)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)	\$625	\$622	\$620	\$618	\$616	\$613	\$611	\$609	\$607	\$604	\$602	\$600	\$600	\$7,347

Notes:
 (A) Applicable depreciable base for Big Bend; account 311.40
 (B) Line 6 x 6.5451% x 1/12 (Jan-Dec). Based on ROE of 10.20%, with weighted income tax rate of 25.3450% (expansion factor of 1.33950).
 (C) Line 6 x 1.8938% x 1/12 (Jan-Dec)
 (D) Applicable depreciation rate is 3.2%
 (E) Line 9a x Line 10
 (F) Line 9b x Line 11

Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Projected Period Amount
January 2025 to December 2025

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

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	a. Expenditures/Adds		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other - AFUDC (excl from CWIP)		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-In-Service/Depreciation Base (A)	\$28,490,542	\$28,490,542	\$28,490,542	\$28,490,542	\$28,490,542	\$28,490,542	\$28,490,542	\$28,490,542	\$28,490,542	\$28,490,542	\$28,490,542	\$28,490,542	\$28,490,542	\$28,490,542
3.	Less: Accumulated Depreciation	(23,902,082)	(24,004,003)	(24,105,924)	(24,207,845)	(24,309,766)	(24,411,687)	(24,513,608)	(24,615,529)	(24,717,450)	(24,819,371)	(24,921,292)	(25,023,213)	(25,125,134)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$4,588,461	4,486,540	4,384,619	4,282,698	4,180,777	4,078,856	3,976,935	3,875,014	3,773,093	3,671,172	3,569,251	3,467,330	3,365,409	
6.	Average Net Investment		4,537,500	4,435,579	4,333,658	4,231,737	4,129,816	4,027,895	3,925,974	3,824,053	3,722,132	3,620,211	3,518,290	3,416,369	
7.	Return on Average Net Investment		\$24,749	\$24,193	\$23,637	\$23,081	\$22,525	\$21,969	\$21,413	\$20,857	\$20,301	\$19,746	\$19,190	\$18,634	\$280,295
	a. Equity Component Grossed Up For Taxes (B)		7,161	7,000	6,839	6,678	6,518	6,357	6,196	6,035	5,874	5,713	5,552	5,392	75,315
	b. Debt Component Grossed Up For Taxes (C)		101,921	101,921	101,921	101,921	101,921	101,921	101,921	101,921	101,921	101,921	101,921	101,921	1,223,052
8.	Investment Expenses		0	0	0	0	0	0	0	0	0	0	0	0	0
	a. Depreciation (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		133,831	133,114	132,397	131,680	130,964	130,247	129,530	128,813	128,096	127,380	126,663	125,947	1,558,662
	a. Recoverable Costs Allocated to Energy		133,831	133,114	132,397	131,680	130,964	130,247	129,530	128,813	128,096	127,380	126,663	125,947	1,558,662
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
11.	Demand Jurisdictional Factor		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
12.	Retail Energy-Related Recoverable Costs (E)		133,831	133,114	132,397	131,680	130,964	130,247	129,530	128,813	128,096	127,380	126,663	125,947	1,558,662
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$133,831	\$133,114	\$132,397	\$131,680	\$130,964	\$130,247	\$129,530	\$128,813	\$128,096	\$127,380	\$126,663	\$125,947	\$1,558,662

Notes:

- (A) Applicable depreciable base for Big Bend; accounts 3111.46 (\$141,968), 312.46 (\$28,341,531), and 315.46 (\$7,043).
- (B) Line 6 x 6.5451% x 1/12 (Jan-Dec). Based on ROE of 10.20%, with weighted income tax rate of 25.3450% (expansion factor of 1.33850).
- (C) Line 6 x 1.8938% x 1/12 (Jan-Dec)
- (D) Applicable depreciation rates for surviving assets are 2.9%, 4.3%, and 3.5%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of the Projected Period Amount
January 2025 to December 2025

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

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	a. Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$22,652,292	\$22,652,292	\$22,652,292	\$22,652,292	\$22,652,292	\$22,652,292	\$22,652,292	\$22,652,292	\$22,652,292	\$22,652,292	\$22,652,292	\$22,652,292	\$22,652,292	\$22,652,292
3.	Less: Accumulated Depreciation	(13,157,776)	(13,216,038)	(13,274,300)	(13,332,562)	(13,390,824)	(13,449,086)	(13,507,348)	(13,565,610)	(13,623,872)	(13,682,134)	(13,740,396)	(13,798,658)	(13,856,920)	(13,856,920)
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$9,494,516	9,436,254	9,377,992	9,319,730	9,261,468	9,203,206	9,144,944	9,086,682	9,028,420	8,970,158	8,911,896	8,853,634	8,795,372	8,795,372
6.	Average Net Investment		9,465,385	9,407,123	9,348,861	9,290,599	9,232,337	9,174,075	9,115,813	9,057,551	8,999,289	8,941,027	8,882,765	8,824,503	8,824,503
7.	Return on Average Net Investment		\$51,627	\$51,309	\$50,991	\$50,673	\$50,355	\$50,038	\$49,720	\$49,402	\$49,084	\$48,767	\$48,449	\$48,131	\$598,546
	a. Equity Component Grossed Up For Taxes (B)		14,938	14,846	14,754	14,662	14,570	14,478	14,386	14,294	14,202	14,110	14,018	13,927	173,185
	b. Debt Component Grossed Up For Taxes (C)		36,689	36,563	36,237	36,111	35,985	35,859	35,733	35,607	35,481	35,355	35,229	35,103	425,359
8.	Investment Expenses		58,262	58,262	58,262	58,262	58,262	58,262	58,262	58,262	58,262	58,262	58,262	58,262	699,144
	a. Depreciation (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		124,827	124,417	124,007	123,597	123,187	122,778	122,368	121,958	121,548	121,139	120,729	120,320	1,470,875
	a. Recoverable Costs Allocated to Energy		124,827	124,417	124,007	123,597	123,187	122,778	122,368	121,958	121,548	121,139	120,729	120,320	1,470,875
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
11.	Demand Jurisdictional Factor		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
12.	Retail Energy-Related Recoverable Costs (E)		124,827	124,417	124,007	123,597	123,187	122,778	122,368	121,958	121,548	121,139	120,729	120,320	1,470,875
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$124,827	\$124,417	\$124,007	\$123,597	\$123,187	\$122,778	\$122,368	\$121,958	\$121,548	\$121,139	\$120,729	\$120,320	\$1,470,875

Notes:

- (A) Applicable depreciable base for Big Bend: accounts 312.45 (\$21,855,886), 311.45 (\$40,016), 316.40 (\$71,401), 315.45 (\$594,901), and 312.40 (\$90,088).
- (B) Line 6 x 6.5451% x 1/12 (Jan-Dec). Based on ROE of 10.20%, with weighted income tax rate of 25.3450% (expansion factor of 1.33950).
- (C) Line 6 x 1.8938% x 1/12 (Jan-Dec).
- (D) Applicable depreciation rate is 3.1%, 2.1%, 3.3%, 2.4%, and 4.6%.
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of the Projected Period Amount
January 2025 to December 2025

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

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	a. Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$351,594	\$351,594	\$351,594	\$351,594	\$351,594	\$351,594	\$351,594	\$351,594	\$351,594	\$351,594	\$351,594	\$351,594	\$351,594	\$351,594
3.	Less: Accumulated Depreciation	(193,903)	(194,753)	(195,603)	(196,453)	(197,303)	(198,153)	(199,003)	(199,853)	(200,703)	(201,553)	(202,403)	(203,253)	(204,103)	(204,103)
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$157,691	156,841	155,991	155,141	154,291	153,441	152,591	151,741	150,891	150,041	149,191	148,341	147,491	147,491
6.	Average Net Investment	157,266	156,416	155,566	154,716	153,866	153,016	152,166	151,316	150,466	149,616	148,766	147,916	147,066	147,066
7.	Return on Average Net Investment		\$858	\$853	\$848	\$844	\$839	\$835	\$830	\$825	\$821	\$816	\$811	\$807	\$9,887
	a. Equity Component Grossed Up For Taxes (B)		248	247	246	244	243	241	240	239	237	236	235	233	2,889
	b. Debt Component Grossed Up For Taxes (C)														
8.	Investment Expenses		850	850	850	850	850	850	850	850	850	850	850	850	10,200
	a. Depreciation (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)	1,956	1,950	1,944	1,938	1,932	1,926	1,920	1,914	1,908	1,902	1,896	1,890	1,884	23,076
	a. Recoverable Costs Allocated to Energy	1,956	1,950	1,944	1,938	1,932	1,926	1,920	1,914	1,908	1,902	1,896	1,890	1,884	23,076
	b. Recoverable Costs Allocated to Demand	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
11.	Demand Jurisdictional Factor	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
12.	Retail Energy-Related Recoverable Costs (E)	1,956	1,950	1,944	1,938	1,932	1,926	1,920	1,914	1,908	1,902	1,896	1,890	1,884	23,076
13.	Retail Demand-Related Recoverable Costs (F)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)	\$1,956	\$1,950	\$1,944	\$1,938	\$1,932	\$1,926	\$1,920	\$1,914	\$1,908	\$1,902	\$1,896	\$1,890	\$1,884	\$23,076

Notes:

- (A) Applicable depreciable base for Big Bend: accounts 315.44.
- (B) Line 6 x 6.5451% x 1/12 (Jan-Dec). Based on ROE of 10.20%, with weighted income tax rate of 25.3450% (expansion factor of 1.33950).
- (C) Line 6 x 1.9388% x 1/12 (Jan-Dec)
- (D) Applicable depreciation rate is 2.9%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of the Projected Period Amount
January 2025 to December 2025

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

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473
3.	Less: Accumulated Depreciation	(1,140,822)	(1,146,157)	(1,151,492)	(1,156,827)	(1,162,162)	(1,167,497)	(1,172,832)	(1,178,167)	(1,183,502)	(1,188,837)	(1,194,172)	(1,199,507)	(1,204,842)	(1,204,842)
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$420,651	415,316	409,981	404,646	399,311	393,976	388,641	383,306	377,971	372,636	367,301	361,966	356,631	356,631
6.	Average Net Investment	417,984	412,649	407,314	401,979	396,644	391,309	385,974	380,639	375,304	369,969	364,634	359,299	353,964	359,299
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)	\$2,280	\$2,251	\$2,222	\$2,192	\$2,163	\$2,134	\$2,105	\$2,076	\$2,047	\$2,018	\$1,989	\$1,960	\$1,931	\$25,437
	b. Debt Component Grossed Up For Taxes (C)	660	651	643	634	626	618	609	601	592	584	575	567	559	7,360
8.	Investment Expenses														
	a. Depreciation (D)	5,335	5,335	5,335	5,335	5,335	5,335	5,335	5,335	5,335	5,335	5,335	5,335	5,335	64,020
	b. Amortization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)	8,275	8,237	8,200	8,161	8,124	8,087	8,049	8,012	7,974	7,937	7,899	7,862	7,825	96,817
	a. Recoverable Costs Allocated to Energy	8,275	8,237	8,200	8,161	8,124	8,087	8,049	8,012	7,974	7,937	7,899	7,862	7,825	96,817
	b. Recoverable Costs Allocated to Demand	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
11.	Demand Jurisdictional Factor	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
12.	Retail Energy-Related Recoverable Costs (E)	8,275	8,237	8,200	8,161	8,124	8,087	8,049	8,012	7,974	7,937	7,899	7,862	7,825	96,817
13.	Retail Demand-Related Recoverable Costs (F)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)	\$8,275	\$8,237	\$8,200	\$8,161	\$8,124	\$8,087	\$8,049	\$8,012	\$7,974	\$7,937	\$7,899	\$7,862	\$7,825	\$96,817

Notes:

- (A) Applicable depreciable base for Polk; account 342.81
- (B) Line 6 x 6.5451% x 1/12 (Jan-Dec). Based on ROE of 10.20%, with weighted income tax rate of 25.3450% (expansion factor of 1.33950).
- (C) Line 6 x 1.8938% x 1/12 (Jan-Dec)
- (D) Applicable depreciation rate is 4.1%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of the Projected Period Amount
January 2025 to December 2025
 Return on Capital Investments, Depreciation and Taxes
 For Project: Big Bend Unit 4 SOFA
 (in Dollars)

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	a. Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$2,865,696	\$2,865,696	\$2,865,696	\$2,865,696	\$2,865,696	\$2,865,696	\$2,865,696	\$2,865,696	\$2,865,696	\$2,865,696	\$2,865,696	\$2,865,696	\$2,865,696	\$2,865,696
3.	Less: Accumulated Depreciation	(1,480,843)	(1,488,724)	(1,496,605)	(1,504,486)	(1,512,367)	(1,520,248)	(1,528,129)	(1,536,010)	(1,543,891)	(1,551,772)	(1,559,653)	(1,567,534)	(1,575,415)	(1,575,415)
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$1,384,853	1,376,972	1,369,091	1,361,210	1,353,329	1,345,448	1,337,567	1,329,686	1,321,805	1,313,924	1,306,043	1,298,162	1,290,281	1,290,281
6.	Average Net Investment	1,380,913	1,373,032	1,365,151	1,357,270	1,349,389	1,341,508	1,333,627	1,325,746	1,317,865	1,309,984	1,302,103	1,294,222	1,286,341	1,286,341
7.	Return on Average Net Investment		\$7,532	\$7,489	\$7,446	\$7,403	\$7,360	\$7,317	\$7,274	\$7,231	\$7,188	\$7,145	\$7,102	\$7,059	\$87,546
	a. Equity Component Grossed Up For Taxes (B)		2,179	2,167	2,154	2,142	2,130	2,117	2,105	2,092	2,080	2,067	2,055	2,042	25,330
	b. Debt Component Grossed Up For Taxes (C)		5,353	5,322	5,292	5,261	5,230	5,199	5,168	5,137	5,106	5,075	5,044	5,013	20,298
8.	Investment Expenses		7,881	7,881	7,881	7,881	7,881	7,881	7,881	7,881	7,881	7,881	7,881	7,881	7,881
	a. Depreciation (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		7,881	7,881	7,881	7,881	7,881	7,881	7,881	7,881	7,881	7,881	7,881	7,881	7,881
9.	Total System Recoverable Expenses (Lines 7 + 8)	17,592	17,537	17,537	17,481	17,426	17,371	17,315	17,260	17,204	17,149	17,093	17,038	16,982	207,448
	a. Recoverable Costs Allocated to Energy	17,592	17,537	17,537	17,481	17,426	17,371	17,315	17,260	17,204	17,149	17,093	17,038	16,982	207,448
	b. Recoverable Costs Allocated to Demand	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
11.	Demand Jurisdictional Factor	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
12.	Retail Energy-Related Recoverable Costs (E)	17,592	17,537	17,537	17,481	17,426	17,371	17,315	17,260	17,204	17,149	17,093	17,038	16,982	207,448
13.	Retail Demand-Related Recoverable Costs (F)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)	\$17,592	\$17,537	\$17,537	\$17,481	\$17,426	\$17,371	\$17,315	\$17,260	\$17,204	\$17,149	\$17,093	\$17,038	\$16,982	\$207,448

Notes:
 (A) Applicable depreciable base for Big Bend; account 312.44
 (B) Line 6 x 6.5451% x 1/12 (Jan-Dec) Based on ROE of 10.20%, with weighted income tax rate of 25.3450% (expansion factor of 1.33950).
 (C) Line 6 x 1.8936% x 1/12 (Jan-Dec)
 (D) Applicable depreciation rate is 3.3%
 (E) Line 9a x Line 10
 (F) Line 9b x Line 11

Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of the Projected Period Amount
January 2025 to December 2025

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

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	a. Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$71,260,468	\$71,260,468	\$71,260,468	\$71,260,468	\$71,260,468	\$71,260,468	\$71,260,468	\$71,260,468	\$71,260,468	\$71,260,468	\$71,260,468	\$71,260,468	\$71,260,468	\$71,260,468
3.	Less: Accumulated Depreciation	(38,439,384)	(38,828,812)	(39,023,526)	(39,218,240)	(39,412,954)	(39,607,668)	(39,802,382)	(39,997,096)	(40,191,810)	(40,386,524)	(40,581,238)	(40,775,952)	(40,970,666)	(41,165,376)
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$32,821,084	\$32,431,656	\$32,431,656	\$32,431,656	\$32,431,656	\$32,431,656	\$32,431,656	\$32,431,656	\$32,431,656	\$32,431,656	\$32,431,656	\$32,431,656	\$32,431,656	\$32,431,656
6.	Average Net Investment	\$32,723,727	\$32,529,013	\$32,529,013	\$32,529,013	\$32,529,013	\$32,529,013	\$32,529,013	\$32,529,013	\$32,529,013	\$32,529,013	\$32,529,013	\$32,529,013	\$32,529,013	\$32,529,013
7.	Return on Average Net Investment		\$176,483	\$177,421	\$176,359	\$175,297	\$174,235	\$173,173	\$172,111	\$171,049	\$169,987	\$168,925	\$167,863	\$166,801	\$2,071,704
	a. Equity Component Grossed Up For Taxes (B)		\$176,483	\$177,421	\$176,359	\$175,297	\$174,235	\$173,173	\$172,111	\$171,049	\$169,987	\$168,925	\$167,863	\$166,801	\$2,071,704
	b. Debt Component Grossed Up For Taxes (C)		51,643	51,336	51,029	50,722	50,414	50,107	49,800	49,492	49,185	48,878	48,571	48,263	599,440
8.	Investment Expenses		194,714	194,714	194,714	194,714	194,714	194,714	194,714	194,714	194,714	194,714	194,714	194,714	2,336,568
	a. Depreciation (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)	424,840	423,471	423,471	422,102	420,733	419,363	417,994	416,625	415,255	413,886	412,517	411,148	409,778	5,007,712
	a. Recoverable Costs Allocated to Energy	424,840	423,471	423,471	422,102	420,733	419,363	417,994	416,625	415,255	413,886	412,517	411,148	409,778	5,007,712
	b. Recoverable Costs Allocated to Demand	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
11.	Demand Jurisdictional Factor	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
12.	Retail Energy-Related Recoverable Costs (E)	424,840	423,471	423,471	422,102	420,733	419,363	417,994	416,625	415,255	413,886	412,517	411,148	409,778	5,007,712
13.	Retail Demand-Related Recoverable Costs (F)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)	\$424,840	\$423,471	\$423,471	\$422,102	\$420,733	\$419,363	\$417,994	\$416,625	\$415,255	\$413,886	\$412,517	\$411,148	\$409,778	\$5,007,712

Notes:
 (A) Applicable depreciable base for Big Bend: accounts 311.54 (\$16,857,250), 312.54 (\$42,515,153), 315.54 (\$10,642,027), 316.54 (\$687,934), 315.40 (\$558,103).
 (B) Line 6 x 6.5451% x 1/12 (Jan-Dec). Based on ROE of 10.20%, with weighted income tax rate of 25.3450% (expansion factor of 1.33950).
 (C) Line 6 x 1.5938% x 1/12 (Jan-Dec)
 (D) Applicable depreciation rate is 2.8%, 3.6%, 2.8%, 2.4%, 3.5%
 (E) Line 9a x Line 10
 (F) Line 9b x Line 11

Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Projected Period Amount
January 2025 to December 2025

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

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	a. Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$24,467,806	\$24,467,806	\$24,467,806	\$24,467,806	\$24,467,806	\$24,467,806	\$24,467,806	\$24,467,806	\$24,467,806	\$24,467,806	\$24,467,806	\$24,467,806	\$24,467,806	\$24,467,806
3.	Less: Accumulated Depreciation	(9,387,121)	(9,420,573)	(9,484,025)	(9,547,477)	(9,610,929)	(9,674,381)	(9,737,833)	(9,801,285)	(9,864,737)	(9,928,189)	(9,991,641)	(10,055,093)	(10,118,545)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$15,110,685	\$15,047,233	\$14,983,781	\$14,920,329	\$14,856,877	\$14,793,425	\$14,729,973	\$14,666,521	\$14,603,069	\$14,539,617	\$14,476,165	\$14,412,713	\$14,349,261	
6.	Average Net Investment	15,078,959	15,015,507	14,952,055	14,888,603	14,825,151	14,761,699	14,698,247	14,634,795	14,571,343	14,507,891	14,444,439	14,380,987		
7.	Return on Average Net Investment		\$82,244	\$81,898	\$81,552	\$81,206	\$80,860	\$80,514	\$80,168	\$79,822	\$79,476	\$79,130	\$78,784	\$78,437	\$964,091
	a. Equity Component Grossed Up For Taxes (B)		23,797	23,697	23,597	23,497	23,397	23,296	23,196	23,096	22,996	22,896	22,796	22,696	278,957
	b. Debt Component Grossed Up For Taxes (C)		58,447	58,201	57,955	57,709	57,463	57,217	56,971	56,725	56,479	56,233	55,987	55,741	685,134
8.	Investment Expenses		63,452	63,452	63,452	63,452	63,452	63,452	63,452	63,452	63,452	63,452	63,452	63,452	761,424
	a. Depreciation (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)	169,493	169,047	168,601	168,155	167,709	167,262	166,816	166,370	165,924	165,478	165,032	164,585	164,139	2,004,472
	a. Recoverable Costs Allocated to Energy	169,493	169,047	168,601	168,155	167,709	167,262	166,816	166,370	165,924	165,478	165,032	164,585	164,139	2,004,472
	b. Recoverable Costs Allocated to Demand	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
11.	Demand Jurisdictional Factor	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
12.	Retail Energy-Related Recoverable Costs (E)	169,493	169,047	168,601	168,155	167,709	167,262	166,816	166,370	165,924	165,478	165,032	164,585	164,139	2,004,472
13.	Retail Demand-Related Recoverable Costs (F)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)	\$169,493	\$169,047	\$168,601	\$168,155	\$167,709	\$167,262	\$166,816	\$166,370	\$165,924	\$165,478	\$165,032	\$164,585	\$164,139	\$2,004,472

Notes:

- (A) Applicable depreciable base for Big Bend: accounts 312.45 (\$23,011,597) and 312.44 (\$1,456,209).
- (B) Line 6 x 6.5451% x 1/12 (Jan-Dec). Based on ROE of 10.20%, with weighted income tax rate of 25.3450% (expansion factor of 1.33950).
- (C) Line 6 x 1.8938% x 1/12 (Jan-Dec)
- (D) Applicable depreciation rate is 3.1% and 3.3%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of the Projected Period Amount
January 2025 to December 2025

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

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	a. Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other - AFUDC (excl from CWIP)		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$7,064,224	\$7,064,224	\$7,064,224	\$7,064,224	\$7,064,224	\$7,064,224	\$7,064,224	\$7,064,224	\$7,064,224	\$7,064,224	\$7,064,224	\$7,064,224	\$7,064,224	\$7,064,224
3.	Less: Accumulated Depreciation	(2,506,481)	(2,526,094)	(2,545,707)	(2,565,320)	(2,584,933)	(2,604,546)	(2,624,159)	(2,643,772)	(2,663,385)	(2,682,998)	(2,702,611)	(2,722,224)	(2,741,837)	(2,761,450)
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$4,557,743	4,538,130	4,518,517	4,498,904	4,479,291	4,459,678	4,440,065	4,420,452	4,401,068	4,381,676	4,362,274	4,343,078	4,324,285	4,305,092
6.	Average Net Investment		4,547,936	4,528,323	4,508,710	4,489,097	4,469,484	4,449,871	4,430,258	4,410,760	4,391,470	4,372,274	4,353,078	4,333,882	4,314,686
7.	Return on Average Net Investment		\$24,806	\$24,699	\$24,592	\$24,485	\$24,378	\$24,271	\$24,164	\$24,057	\$23,952	\$23,847	\$23,743	\$23,638	\$23,532
	a. Equity Component Grossed Up For Taxes (B)		7,177	7,146	7,115	7,085	7,054	7,023	6,992	6,961	6,930	6,900	6,870	6,840	6,810
	b. Debt Component Grossed Up For Taxes (C)		19,613	19,613	19,613	19,613	19,613	19,613	19,613	19,613	19,196	19,196	19,196	19,196	19,196
8.	Investment Expenses		0	0	0	0	0	0	0	0	0	0	0	0	0
	a. Depreciation (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		51,596	51,458	51,320	51,183	51,045	50,907	50,769	50,602	50,478	50,343	50,209	50,074	50,000
	a. Recoverable Costs Allocated to Energy		51,596	51,458	51,320	51,183	51,045	50,907	50,769	50,602	50,478	50,343	50,209	50,074	50,000
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
11.	Demand Jurisdictional Factor		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
12.	Retail Energy-Related Recoverable Costs (E)		51,596	51,458	51,320	51,183	51,045	50,907	50,769	50,602	50,478	50,343	50,209	50,074	50,000
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$51,596	\$51,458	\$51,320	\$51,183	\$51,045	\$50,907	\$50,769	\$50,602	\$50,478	\$50,343	\$50,209	\$50,074	\$50,000

Notes:

- (A) Applicable depreciable base for Big Bend and Polk: accounts 312.44 (\$3,427,481), 341.80 (\$26,150), 315.40 (\$1,226,949), 312.45 (\$2,053,017), 315.44 (\$16,035), 315.45 (\$53,832), 311.40 (\$13,216), 345.81 (\$2,232), 312.54 (\$210,295), and 395.00 (\$35,018).
- (B) Line 6 x 6.5451% x 1/12 (Jan-Dec). Based on ROE of 10.20%, with weighted income tax rate of 25.3450% (expansion factor of 1.33950).
- (C) Line 6 x 1.8938% x 1/12 (Jan-Dec)
- (D) Applicable depreciation rate is 3.3%, 3.1%, 2.9%, 2.4%, 3.2%, 3.3%, 3.6%, and 14.3%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of the Projected Period Amount
January 2025 to December 2025

For Project: SO₂ Emissions Allowances
 (in Dollars)

Line Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1. Investments														
a. Purchases/Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b. Sales/Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
c. Auction Proceeds/Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Working Capital Balance	\$0	0	0	0	0	0	0	0	0	0	0	0	0	0
a. FERC 158.1 Allowance Inventory	0	0	0	0	0	0	0	0	0	0	0	0	0	0
b. FERC 158.2 Allowances Withheld	0	0	0	0	0	0	0	0	0	0	0	0	0	0
c. FERC 182.3 Other Regl. Assets - Losses	0	0	0	0	0	0	0	0	0	0	0	0	0	0
d. FERC 254.01 Regulatory Liabilities - Gains	(34,129)	(34,129)	(34,129)	(34,129)	(34,129)	(34,129)	(34,129)	(34,129)	(34,129)	(34,129)	(34,129)	(34,129)	(34,129)	(34,129)
Total Working Capital Balance	(\$34,133)	(\$34,129)	(\$34,129)	(\$34,129)	(\$34,129)	(\$34,129)	(\$34,129)	(\$34,129)	(\$34,129)	(\$34,129)	(\$34,129)	(\$34,129)	(\$34,129)	(\$34,129)
4. Average Net Working Capital Balance		(\$34,131)	(\$34,129)	(\$34,129)	(\$34,129)	(\$34,129)	(\$34,129)	(\$34,129)	(\$34,129)	(\$34,129)	(\$34,129)	(\$34,129)	(\$34,129)	(\$34,129)
5. Return on Average Net Working Capital Balance		(186)	(186)	(186)	(186)	(186)	(186)	(186)	(186)	(186)	(186)	(186)	(186)	(2,232)
a. Equity Component Grossed Up For Taxes (A)		(54)	(54)	(54)	(54)	(54)	(54)	(54)	(54)	(54)	(54)	(54)	(54)	(648)
b. Debt Component Grossed Up For Taxes (B)		(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(2,880)
6. Total Return Component		(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(2,880)
7. Expenses:														
a. Gains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
b. Losses	0	0	0	0	0	0	0	0	0	0	0	0	0	0
c. SO ₂ Allowance Expense	(2)	1	1	1	(2)	1	1	(2)	1	1	(2)	1	1	1
Net Expenses (D)		(2)	1	1	(2)	1	1	(2)	1	1	(2)	1	1	1
9. Total System Recoverable Expenses (Lines 6 + 8)		(242)	(239)	(239)	(242)	(239)	(239)	(242)	(239)	(239)	(242)	(239)	(239)	(2,879)
a. Recoverable Costs Allocated to Energy		(242)	(239)	(239)	(242)	(239)	(239)	(242)	(239)	(239)	(242)	(239)	(239)	(2,879)
b. Recoverable Costs Allocated to Demand	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10. Energy Jurisdictional Factor	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
11. Demand Jurisdictional Factor	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
12. Retail Energy-Related Recoverable Costs (E)		(242)	(239)	(239)	(242)	(239)	(239)	(242)	(239)	(239)	(242)	(239)	(239)	(2,880)
13. Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14. Total Juris. Recoverable Costs (Lines 12 + 13)		(\$242)	(\$239)	(\$239)	(\$242)	(\$239)	(\$239)	(\$242)	(\$239)	(\$239)	(\$242)	(\$239)	(\$239)	(\$2,880)

Notes:
 (A) Line 6 x 6.5451% x 1/12 (Jan-Dec). Based on ROE of 10.20%, with weighted income tax rate of 25.3450% (expansion factor of 1.33950).
 (B) Line 6 x 1.8938% x 1/12 (Jan-Dec)
 (C) Line 6 is reported on Schedule 7E.
 (D) Line 8 is reported on Schedule 5E.
 (E) Line 9a x Line 10
 (F) Line 9b x Line 11

Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of the Projected Period Amount
January 2025 to December 2025
 Return on Capital Investments, Depreciation and Taxes
 For Project: Big Bend Gypsum Storage Facility
 (in Dollars)

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	a. Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other - AFUDC (excl from CWIP)		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$21,467,359	\$21,467,359	\$21,467,359	\$21,467,359	\$21,467,359	\$21,467,359	\$21,467,359	\$21,467,359	\$21,467,359	\$21,467,359	\$21,467,359	\$21,467,359	\$21,467,359	\$21,467,359
3.	Less: Accumulated Depreciation	(6,460,827)	(6,518,073)	(6,575,319)	(6,632,565)	(6,689,811)	(6,747,057)	(6,804,303)	(6,861,549)	(6,918,795)	(6,976,041)	(7,033,287)	(7,090,533)	(7,147,779)	(7,205,025)
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$15,006,532	\$14,949,286	\$14,892,040	\$14,834,794	\$14,777,548	\$14,720,302	\$14,663,056	\$14,605,810	\$14,548,564	\$14,491,318	\$14,434,072	\$14,376,826	\$14,319,580	\$14,262,334
6.	Average Net Investment		\$14,977,909	\$14,920,663	\$14,863,417	\$14,806,171	\$14,748,925	\$14,691,679	\$14,634,433	\$14,577,187	\$14,519,941	\$14,462,695	\$14,405,449	\$14,348,203	\$14,284,957
7.	Return on Average Net Investment		\$81,693	\$81,381	\$81,069	\$80,757	\$80,444	\$80,132	\$79,820	\$79,508	\$79,195	\$78,883	\$78,571	\$78,259	\$77,947
	a. Equity Component Grossed Up For Taxes (B)		23,638	23,547	23,457	23,367	23,276	23,186	23,096	23,005	22,915	22,825	22,734	22,644	22,554
	b. Debt Component Grossed Up For Taxes (C)		57,246	57,246	57,246	57,246	57,246	57,246	57,246	57,246	57,246	57,246	57,246	57,246	57,246
8.	Investment Expenses		0	0	0	0	0	0	0	0	0	0	0	0	0
	a. Depreciation (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		\$162,577	\$162,174	\$161,772	\$161,370	\$160,966	\$160,564	\$160,162	\$159,759	\$159,356	\$158,954	\$158,551	\$158,149	\$157,747
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		162,577	162,174	161,772	161,370	160,966	160,564	160,162	159,759	159,356	158,954	158,551	158,149	157,747
10.	Energy Jurisdictional Factor		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
11.	Demand Jurisdictional Factor		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
12.	Retail Energy-Related Recoverable Costs (E)		\$162,577	\$162,174	\$161,772	\$161,370	\$160,966	\$160,564	\$160,162	\$159,759	\$159,356	\$158,954	\$158,551	\$158,149	\$157,747
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$162,577	\$162,174	\$161,772	\$161,370	\$160,966	\$160,564	\$160,162	\$159,759	\$159,356	\$158,954	\$158,551	\$158,149	\$157,747

Notes:
 (A) Applicable depreciable base for Big Bend; accounts 311.40
 (B) Line 6 x 6.5451% x 1/12 (Jan-Dec). Based on ROE of 10.20%, with weighted income tax rate of 25.3450% (expansion factor of 1.33950).
 (C) Line 6 x 1.8938% x 1/12 (Jan-Dec)
 (D) Applicable depreciation rate is 3.2%
 (E) Line 9a x Line 10
 (F) Line 9b x Line 11

Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of the Projected Period Amount
 January 2025 to December 2025

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

Line	Description	Beginning of Period/Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments		\$78,706	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$78,706
	a. Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	853,799
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other - AFUDC (excl from CWIP)		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$3,959,426	\$3,959,426	\$3,959,426	\$3,959,426	\$3,959,426	\$3,959,426	\$3,959,426	\$3,959,426	\$3,959,426	\$4,813,225	\$4,813,225	\$4,813,225	\$4,813,225	\$4,813,225
3.	Less: Accumulated Depreciation	(537,273)	(548,850)	(580,427)	(572,004)	(583,581)	(595,158)	(606,735)	(618,312)	(629,889)	(641,466)	(656,316)	(671,166)	(686,016)	(686,016)
4.	CWIP - Non-Interest Bearing	775,093	853,799	853,799	853,799	853,799	853,799	853,799	853,799	853,799	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$4,197,246	4,264,375	4,252,798	4,241,221	4,229,644	4,218,067	4,206,490	4,194,913	4,183,336	4,171,759	4,156,909	4,142,059	4,127,209	4,127,209
6.	Average Net Investment	4,230,810	4,258,586	4,247,009	4,235,432	4,223,855	4,212,278	4,200,701	4,189,124	4,177,547	4,164,334	4,149,484	4,134,634	4,119,784	4,119,784
7.	Return on Average Net Investment		\$23,076	\$23,227	\$23,164	\$23,101	\$23,038	\$22,975	\$22,912	\$22,849	\$22,785	\$22,713	\$22,632	\$22,551	\$275,023
	a. Equity Component Grossed Up For Taxes (B)		6,677	6,721	6,702	6,684	6,666	6,648	6,629	6,611	6,593	6,572	6,549	6,525	79,577
	b. Debt Component Grossed Up For Taxes (C)		11,577	11,577	11,577	11,577	11,577	11,577	11,577	11,577	11,577	11,577	11,577	11,577	148,743
8.	Investment Expenses		0	0	0	0	0	0	0	0	0	0	0	0	0
	a. Depreciation (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		41,330	41,525	41,443	41,362	41,281	41,200	41,118	41,037	40,955	44,135	44,031	43,926	503,343
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		41,330	41,525	41,443	41,362	41,281	41,200	41,118	41,037	40,955	44,135	44,031	43,926	503,343
10.	Energy Jurisdictional Factor	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
11.	Demand Jurisdictional Factor	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
12.	Retail Energy-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (F)		41,330	41,525	41,443	41,362	41,281	41,200	41,118	41,037	40,955	44,135	44,031	43,926	503,343
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$41,330	\$41,525	\$41,443	\$41,362	\$41,281	\$41,200	\$41,118	\$41,037	\$40,955	\$44,135	\$44,031	\$43,926	\$503,343

Notes:
 (A) Applicable depreciable base for Big Bend; accounts 311.40 (\$2,464,676), 312.44 (\$668,735) and 312.40 (\$1,679,814).
 (B) Line 6 x 6.5451% x 1/12 (Jan-Dec). Based on ROE of 10.20%, with weighted income tax rate of 25.3450% (expansion factor of 1.33950).
 (C) Line 6 x 1.8938% x 1/12 (Jan-Dec)
 (D) Applicable depreciation rate is 3.2%, 3.3% and 4.6%
 (E) Line 9a x Line 10
 (F) Line 9b x Line 11

Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of the Projected Period Amount
 January 2025 to December 2025

Return on Capital Investments, Depreciation and Taxes
 For Project: Coal Combustion Residuals (CCR Rule - Phase II)
 (in Dollars)

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	a. Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other - AFUDC (excl from CWIP)		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$1,308,034	\$1,308,034	\$1,308,034	\$1,308,034	\$1,308,034	\$1,308,034	\$1,308,034	\$1,308,034	\$1,308,034	\$1,308,034	\$1,308,034	\$1,308,034	\$1,308,034	\$1,308,034
3.	Less: Accumulated Depreciation	(60,059)	(62,130)	(64,201)	(66,272)	(68,343)	(70,414)	(72,485)	(74,556)	(76,627)	(78,698)	(80,769)	(82,840)	(84,911)	(86,982)
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$1,247,975	1,245,904	1,243,833	1,241,762	1,239,691	1,237,620	1,235,549	1,233,478	1,231,407	1,229,336	1,227,265	1,225,194	1,223,123	1,221,052
6.	Average Net Investment	1,246,940	1,244,869	1,242,798	1,240,727	1,238,656	1,236,585	1,234,514	1,232,443	1,230,372	1,228,301	1,226,230	1,224,159	1,222,088	1,220,017
7.	Return on Average Net Investment		\$6,801	\$6,790	\$6,779	\$6,767	\$6,756	\$6,745	\$6,733	\$6,722	\$6,711	\$6,699	\$6,688	\$6,677	\$6,666
	a. Equity Component Grossed Up For Taxes (B)		1,968	1,965	1,961	1,958	1,955	1,952	1,948	1,945	1,942	1,938	1,935	1,932	1,929
	b. Debt Component Grossed Up For Taxes (C)		2,071	2,071	2,071	2,071	2,071	2,071	2,071	2,071	2,071	2,071	2,071	2,071	2,071
8.	Investment Expenses		0	0	0	0	0	0	0	0	0	0	0	0	0
	a. Depreciation (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)	10,840	10,826	10,811	10,796	10,782	10,768	10,752	10,738	10,724	10,710	10,696	10,682	10,668	10,654
	a. Recoverable Costs Allocated to Energy	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand	10,840	10,826	10,811	10,796	10,782	10,768	10,752	10,738	10,724	10,710	10,696	10,682	10,668	10,654
10.	Energy Jurisdictional Factor	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
11.	Demand Jurisdictional Factor	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
12.	Retail Energy-Related Recoverable Costs (E)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (F)	10,840	10,826	10,811	10,796	10,782	10,768	10,752	10,738	10,724	10,710	10,696	10,682	10,668	10,654
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)	\$10,840	\$10,826	\$10,811	\$10,796	\$10,782	\$10,768	\$10,752	\$10,738	\$10,724	\$10,710	\$10,696	\$10,682	\$10,668	\$10,654

Notes:

- (A) Applicable depreciable base for Big Bend; accounts 311.44.
- (B) Line 6 x 6.5451% x 1/12 (Jan-Dec). Based on ROE of 10.20%, with weighted income tax rate of 25.3450% (expansion factor of 1.33950).
- (C) Line 6 x 1.8938% x 1/12 (Jan-Dec)
- (D) Applicable depreciation rate is 1.9%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Projected Period Amount
January 2025 to December 2025

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

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments														
	a. Expenditures/Additions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other - AFUDC (excl from CWIP)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$32,706,280	\$32,706,280	\$32,706,280	\$32,706,280	\$32,706,280	\$32,706,280	\$32,706,280	\$32,706,280	\$32,706,280	\$32,706,280	\$32,706,280	\$32,706,280	\$32,706,280	\$32,706,280
3.	Less: Accumulated Depreciation	(1,002,074)	(1,091,054)	(1,180,034)	(1,269,014)	(1,357,994)	(1,446,974)	(1,535,954)	(1,624,934)	(1,713,914)	(1,802,894)	(1,891,874)	(1,980,854)	(2,069,834)	(2,069,834)
4.	CWIP - Non-Interest Bearing	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
5.	Net Investment (Lines 2 + 3 + 4)	\$31,704,206	\$31,615,226	\$31,526,246	\$31,437,266	\$31,348,286	\$31,259,306	\$31,170,326	\$31,081,346	\$30,992,366	\$30,903,386	\$30,814,406	\$30,725,426	\$30,636,446	\$30,636,446
6.	Average Net Investment		31,659,716	31,570,736	31,481,756	31,392,776	31,303,796	31,214,816	31,125,836	31,036,856	30,947,876	30,858,896	30,769,916	30,680,936	30,680,936
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)	\$172,680	\$172,195	\$171,709	\$171,224	\$170,739	\$170,253	\$169,768	\$169,283	\$168,797	\$168,312	\$167,827	\$167,341	\$167,341	\$2,040,128
	b. Debt Component Grossed Up For Taxes (C)	49,964	49,824	49,683	49,543	49,403	49,262	49,122	48,981	48,841	48,700	48,560	48,420	48,420	590,303
8.	Investment Expenses														
	a. Depreciation (D)	88,980	88,980	88,980	88,980	88,980	88,980	88,980	88,980	88,980	88,980	88,980	88,980	88,980	1,067,760
	b. Amortization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)	311,624	310,999	310,372	309,747	309,122	308,495	308,495	307,870	307,244	306,618	305,992	305,367	304,741	3,698,191
	a. Recoverable Costs Allocated to Energy	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand	311,624	310,999	310,372	309,747	309,122	308,495	308,495	307,870	307,244	306,618	305,992	305,367	304,741	3,698,191
10.	Energy Jurisdictional Factor	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
11.	Demand Jurisdictional Factor	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
12.	Retail Energy-Related Recoverable Costs (E)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (F)	311,624	310,999	310,372	309,747	309,122	308,495	308,495	307,870	307,244	306,618	305,992	305,367	304,741	3,698,191
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)	\$311,624	\$310,999	\$310,372	\$309,747	\$309,122	\$308,495	\$308,495	\$307,870	\$307,244	\$306,618	\$305,992	\$305,367	\$304,741	\$3,698,191

Notes:

- (A) Applicable depreciable base for Big Bend; accounts 312.40 (\$1,511,804) and 311.40 (\$31,194,476).
- (B) Line 6 x 6.5451% x 1/12 (Jan-Dec). Based on ROE of 10.20%, with weighted income tax rate of 25.3450% (expansion factor of 1.33950).
- (C) Line 6 x 1.8939% x 1/12 (Jan-Dec)
- (D) Applicable depreciation rate is 4.6% and 3.2%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Projected Period Amount
January 2025 to December 2025

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

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	a. Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other - AFUDC (excl from CWIP)		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$11,515,547	\$11,515,547	\$11,515,547	\$11,515,547	\$11,515,547	\$11,515,547	\$11,515,547	\$11,515,547	\$11,515,547	\$11,515,547	\$11,515,547	\$11,515,547	\$11,515,547	\$11,515,547
3.	Less: Accumulated Depreciation	(751,156)	(780,904)	(810,652)	(840,400)	(870,148)	(899,896)	(929,644)	(959,392)	(989,140)	(1,018,888)	(1,048,636)	(1,078,384)	(1,108,132)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$10,764,391	10,734,643	10,704,895	10,675,147	10,645,399	10,615,651	10,585,903	10,556,155	10,526,407	10,496,659	10,466,911	10,437,163	10,407,415	
6.	Average Net Investment		10,749,517	10,719,769	10,690,021	10,660,273	10,630,525	10,600,777	10,571,029	10,541,281	10,511,533	10,481,785	10,452,037	10,422,289	
7.	Return on Average Net Investment		\$58,631	\$58,468	\$58,306	\$58,144	\$57,982	\$57,819	\$57,657	\$57,495	\$57,333	\$57,170	\$57,008	\$56,846	\$692,859
	a. Equity Component Grossed Up For Taxes (B)		16,965	16,918	16,871	16,824	16,777	16,730	16,683	16,636	16,589	16,542	16,495	16,448	200,478
	b. Debt Component Grossed Up For Taxes (C)		29,748	29,748	29,748	29,748	29,748	29,748	29,748	29,748	29,748	29,748	29,748	29,748	356,976
	a. Depreciation (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		105,344	105,134	104,925	104,716	104,507	104,297	104,088	103,879	103,670	103,460	103,251	103,042	1,250,313
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		105,344	105,134	104,925	104,716	104,507	104,297	104,088	103,879	103,670	103,460	103,251	103,042	1,250,313
10.	Energy Jurisdictional Factor		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
11.	Demand Jurisdictional Factor		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
12.	Retail Energy-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (F)		105,344	105,134	104,925	104,716	104,507	104,297	104,088	103,879	103,670	103,460	103,251	103,042	1,250,313
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$105,344	\$105,134	\$104,925	\$104,716	\$104,507	\$104,297	\$104,088	\$103,879	\$103,670	\$103,460	\$103,251	\$103,042	\$1,250,313

Notes:
(A) Applicable depreciable base for Big Bend; accounts 314.40.
(B) Line 6 x 5.5451% x 1/12 (Jan-Dec) Based on ROE of 10.20%, with weighted income tax rate of 25.3450% (expansion factor of 1.33950).
(C) Line 6 x 1.8938% x 1/12 (Jan-Dec)
(D) Applicable depreciation rate is 3.1%
(E) Line 9a x Line 10
(F) Line 9b x Line 11

Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of the Projected Period Amount
January 2025 to December 2025

Return on Capital Investments, Depreciation and Taxes
 For Project: Bayside 316(b) Compliance
 (in Dollars)

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	a. Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other - AFUDC (excl from CWIP)		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$18,011,894	\$18,011,894	\$18,011,894	\$18,011,894	\$18,011,894	\$18,011,894	\$18,011,894	\$18,011,894	\$18,011,894	\$18,011,894	\$18,011,894	\$18,011,894	\$18,011,894	\$18,011,894
3.	Less: Accumulated Depreciation	(153,102)	(204,136)	(255,170)	(306,204)	(357,238)	(408,272)	(459,306)	(510,340)	(561,374)	(612,408)	(663,442)	(714,476)	(765,510)	(816,544)
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$17,858,792	\$17,807,758	\$17,756,724	\$17,705,690	\$17,654,656	\$17,603,622	\$17,552,588	\$17,501,554	\$17,450,520	\$17,399,486	\$17,348,452	\$17,297,418	\$17,246,384	\$17,195,350
6.	Average Net Investment		17,833,275	17,782,241	17,731,207	17,680,173	17,629,139	17,578,105	17,527,071	17,476,037	17,425,003	17,373,969	17,322,935	17,271,901	17,220,867
7.	Return on Average Net Investment		\$97,267	\$96,989	\$96,710	\$96,432	\$96,154	\$95,875	\$95,597	\$95,319	\$95,040	\$94,762	\$94,484	\$94,205	\$93,927
	a. Equity Component Grossed Up For Taxes (B)		28,144	28,063	27,983	27,902	27,822	27,741	27,661	27,580	27,500	27,419	27,338	27,258	27,177
	b. Debt Component Grossed Up For Taxes (C)														
8.	Investment Expenses		51,034	51,034	51,034	51,034	51,034	51,034	51,034	51,034	51,034	51,034	51,034	51,034	51,034
	a. Depreciation (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		176,445	176,086	175,727	175,368	175,010	174,650	174,292	173,933	173,574	173,215	172,856	172,497	172,138
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		176,445	176,086	175,727	175,368	175,010	174,650	174,292	173,933	173,574	173,215	172,856	172,497	172,138
10.	Energy Jurisdictional Factor		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
11.	Demand Jurisdictional Factor		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
12.	Retail Energy-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (F)		176,445	176,086	175,727	175,368	175,010	174,650	174,292	173,933	173,574	173,215	172,856	172,497	172,138
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$176,445	\$176,086	\$175,727	\$175,368	\$175,010	\$174,650	\$174,292	\$173,933	\$173,574	\$173,215	\$172,856	\$172,497	\$172,138

Notes:
 (A) Applicable depreciable base for Bayside, accounts 341.30.
 (B) Line 6 x 6.5451% x 1/12 (Jan-Dec). Based on ROE of 10.20%, with weighted income tax rate of 25.3450% (expansion factor of 1.33950).
 (C) Line 6 x 1.8938% x 1/12 (Jan-Dec)
 (D) Applicable depreciation rate is 3.4%
 (E) Line 9a x Line 10
 (F) Line 9b x Line 11

Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of the Projected Period Amount
January 2025 to December 2025

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

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	a. Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other - AFUDC (excl from CWIP)		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$503,214	\$503,214	\$503,214	\$503,214	\$503,214	\$503,214	\$503,214	\$503,214	\$503,214	\$503,214	\$503,214	\$503,214	\$503,214	\$503,214
3.	Less: Accumulated Depreciation	(31,852)	(33,152)	(34,452)	(35,752)	(37,052)	(38,352)	(39,652)	(40,952)	(42,252)	(43,552)	(44,852)	(46,152)	(47,452)	(48,752)
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$471,362	470,062	468,762	467,462	466,162	464,862	463,562	462,262	460,962	459,662	458,362	457,062	455,762	454,462
6.	Average Net Investment		470,712	469,412	468,112	466,812	465,512	464,212	462,912	461,612	460,312	459,012	457,712	456,412	455,112
7.	Return on Average Net Investment		\$2,567	\$2,560	\$2,553	\$2,546	\$2,539	\$2,532	\$2,525	\$2,518	\$2,511	\$2,504	\$2,496	\$2,489	\$2,482
	a. Equity Component Grossed Up For Taxes (B)		743	741	739	737	735	733	731	729	726	724	722	720	718
	b. Debt Component Grossed Up For Taxes (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
8.	Investment Expenses		1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300
	a. Depreciation (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		4,610	4,601	4,592	4,583	4,574	4,565	4,556	4,547	4,537	4,528	4,518	4,509	4,500
	a. Recoverable Costs Allocated to Energy		4,610	4,601	4,592	4,583	4,574	4,565	4,556	4,547	4,537	4,528	4,518	4,509	4,500
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
11.	Demand Jurisdictional Factor		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
12.	Retail Energy-Related Recoverable Costs (E)		4,610	4,601	4,592	4,583	4,574	4,565	4,556	4,547	4,537	4,528	4,518	4,509	4,500
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$4,610	\$4,601	\$4,592	\$4,583	\$4,574	\$4,565	\$4,556	\$4,547	\$4,537	\$4,528	\$4,518	\$4,509	\$4,500

Notes:
 (A) Applicable depreciable base for Big Bend; accounts 343.44
 (B) Line 6 x 6.5451% x 1/12 (Jan-Dec). Based on ROE of 10.20%, with weighted income tax rate of 25.3450% (expansion factor of 1.33950).
 (C) Line 6 x 1.8938% x 1/12 (Jan-Dec)
 (D) Applicable depreciation rate is 3.1%
 (E) Line 9a x Line 10
 (F) Line 9b x Line 11

Tampa Electric Company
Environmental Cost Recovery Clause
January 2025 through December 2025
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Big Bend Unit 3 Flue Gas Desulfurization (“FGD”) Integration

Project Description:

This project involved the integration of Big Bend Unit 3 flue gases into the Big Bend Unit 4 Flue Gas Desulfurization system. The integration was accomplished by installing interconnecting ductwork between Unit 3 precipitator outlet ducts and the Unit 4 FGD inlet duct. The Unit 4 FGD outlet duct was interconnected with the Unit 3 chimney via new ductwork and a new stack breaching. New ductwork, linings, isolation dampers, support steel, and stack annulus pressurization fans were procured and installed. Modifications to the materials handling systems and controls were also necessary.

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2024 through December 2024, is \$913,648 compared to the original projection of \$910,981.

The actual/estimated O&M expense for the period January 2024 through December 2024 is \$0 and did not vary from the original projection.

Progress Summary: This project was approved by the Commission in Docket No. 19960688-EI, Order No. PSC-1996-1048-FOF-EI, issued August 14, 1996. The project is complete and in service.

Projections: The estimated depreciation plus return for the period January 2025 through December 2025 is \$884,588.

There are no projected O&M costs for the period January 2025 through December 2025.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2025 through December 2025
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Big Bend Unit 4 Continuous Emissions Monitors (“CEMs”)

Project Description:

Continuous emissions monitors were installed on the flue gas inlet and outlet of Big Bend Unit 4 to monitor compliance with the CAAA requirements. The monitors are capable of measuring, recording and electronically reporting SO₂, NO_x and volumetric gas flow out of the stack. The project consisted of monitors, a CEM building, the CEMs control and power cables to supply a complete system.

40 CFR Part 75 includes the general requirements for the installation, certification, operation, and maintenance of CEMs and specific requirements for the monitoring of pollutants, opacity, and volumetric flow. These regulations are very comprehensive and specific as to the requirements for CEMs, and in essence, they define the components needed and their configuration.

Project Accomplishment:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2024 through December 2024 is \$0 and did not vary from the original projection.

Progress Summary: This project was approved by the Commission in Docket No. 19960688-EI, Order No. PSC-1996-1048-FOF-EI, issued August 14, 1996. The project is complete and in service.

Projections: There is no projected depreciation or return for the period January 2025 through December 2025 as the asset was fully recovered at the end of 2023.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2025 through December 2025
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Big Bend Units 1 & 2 Flue Gas Desulfurization (“FGD”)

Project Description:

The Big Bend Units 1 & 2 FGD system consists of equipment capable of removing SO₂ from the flue gas generated by the combustion of coal. The FGD was installed in order to comply with Phase II of the CAAA. Compliance with Phase II was required by January 1, 2000. The CAAA impose SO₂ emission limits on existing steam electric units with an output capacity of greater than 25 megawatts and all new utility units. Tampa Electric conducted an exhaustive analysis of options to comply with Phase II of the CAAA that culminated in the selection of the FGD project to serve Big Bend Units 1 & 2.

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2024 through December 2024 is \$1,655,898 compared to the original projection of \$1,653,538.

The actual/estimated O&M expense for the period January 2024 through December 2024 is \$0 and did not vary from the original projection.

Progress Summary: This project was approved by the Commission in Docket No. 19980693-EI, Order No. PSC-1999-0075-FOF-EI, issued January 11, 1999. The project is complete and in service.

Projections: The estimated depreciation plus return for the period January 2025 through December 2025 is \$1,558,662.

There are no O&M costs projected for the period January 2025 through December 2025.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2025 through December 2025
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Big Bend Section 114 Mercury Testing Platform

Project Description:

The Mercury Emissions Information Collection Effort is mandated by the EPA. The EPA asserts that Section 114 of the CAAA grants EPA the authority to request the collection of information necessary for it to study whether it is appropriate and necessary to develop performance of emission standards for electric utility steam generating units.

In a letter dated November 25, 1998, Tampa Electric was notified by the EPA that, pursuant to Section 114 of the CAAA, the company was required to periodically sample and analyze coal shipments for mercury and chlorine content during the period January 1, 1999, through December 31, 1999.

In addition to coal sampling, stack testing and analyses are also required. Tampa Electric received a second letter from EPA, dated March 11, 1999, requiring Tampa Electric to perform specialized mercury testing of the inlet and outlet of the last emission control device installed for Big Bend Units 1, 2 or 3, and Polk Unit 1 as part of the mercury data collection. Part of the cost incurred to perform the stack testing is due to the need to construct special test facilities at the Big Bend stack testing location to meet EPA's testing requirements.

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2024 through December 2024 is \$7,621 compared to the original projection of \$7,602.

Progress Summary: This project was approved by the Commission in Docket No. 19990976-EI, Order No. PSC-99-2103-PAA-EI, issued October 25, 1999. The project was placed in service in December 1999 and completed in May 2000.

Projections: The estimated depreciation plus return for the period January 2025 through December 2025 is \$7,347.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2025 through December 2025
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Big Bend Flue Gas Desulfurization (“FGD”) Optimization and Utilization

Project Description:

In order to meet the requirements of the FDEP Consent Final Judgment and the EPA Consent Decree, Tampa Electric was required to optimize the SO₂ removal efficiency and operations of the Big Bend Units 1, 2 and 3 FGD systems. Tampa Electric performed activities in three key areas to improve the performance and reliability of the Big Bend Units 1, 2 and 3 FGD systems. The majority of the improvements required on the Unit 3 tower module included the tower piping, nozzle and internal improvements, ductwork improvements, electrical system reliability improvements, tower control improvements, dibasic acid system improvements, booster fan reliability, absorber system improvements, quencher system improvements, and tower demister improvements. Big Bend Units 1 and 2 FGD system improvements included additional preventative maintenance, oxidation air control improvements, and tower water, air reagent and start-up piping upgrades. In order to ensure reliability of the FGD systems, improvements to the common limestone supply, gypsum de-watering stack reliability and wastewater treatment plant were also performed.

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2024 through December 2024 is \$1,518,561 compared to the original projection of \$1,514,097.

Progress Summary: This project was approved by the Commission in Docket No. 20000685-EI, Order No. PSC-2000-1906-PAA-EI, issued October 18, 2000. The project is complete and in service.

Projections: The estimated depreciation plus return for the period January 2025 through December 2025 is \$1,470,875.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2025 through December 2025
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Big Bend Particulate Monitor (“PM”) Minimization and Monitoring

Project Description:

In order to meet the requirements of the FDEP Consent Final Judgment and the EPA Consent Decree, Tampa Electric is required to develop a Best Operational Practices (“BOP”) study to minimize emissions from each electrostatic precipitator (“ESP”) at Big Bend, as well as perform a best available control technology (“BACT”) analysis for the upgrade of each existing ESP. The company is also required to install and operate particulate matter continuous emission monitors on Big Bend Units 1, 2 and 3 FGD systems. Tampa Electric identified improvements that were necessary to optimize ESP performance such as modifications to the turning vanes and precipitator distribution plates, and upgrades to the controls and software system of the precipitators. Tampa Electric incurred costs associated with the recommendations of the BOP study and the BACT analysis in 2001 and continues to make O&M and capital expenditures.

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2024 through December 2024 is \$23,751 compared to the original projection of \$23,677.

The actual/estimated O&M costs for the period January 2024 through December 2024 is \$168,934 compared to the original projection of \$312,000. This variance is due to past over payments to the third-party maintenance contractor. The contract was updated for 2024, and the overpayments were applied to services rendered the first half of 2024.

Progress Summary: This project was approved by the Commission in Docket No. 20001186-EI, Order No. PSC-2000-2104-PAA-EI, issued November 6, 2000. The project is complete and in service.

Projections: The estimated depreciation plus return for the period January 2025 through December 2025 is \$23,076.

The estimated O&M costs for the period January 2025 through December 2025 are \$321,360.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2025 through December 2025
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: SO₂ Emission Allowances

Project Description:

The acid rain control title of the CAAA sets forth a comprehensive regulatory mechanism designed to control acid rain by limiting sulfur dioxide emissions by electric utilities. The CAAA requires reductions in SO₂ emissions in two phases. Phase I began on January 1, 1995, and applies to 110 mostly coal-fired utility plants containing about 260 generating units. These plants are owned by some 40 jurisdictional utility systems that are expected to reduce annual SO₂ emissions by as much as 4.5 million tons. Phase II began on January 1, 2000, and applies to virtually all existing steam-electric generating utility units with capacity exceeding 25 megawatts and to new generating utility units of any size. The EPA issues to the owners of generating units' allowances (defined as an authorization to emit, during or after a specified calendar year, one ton of SO₂) equal to the number of tons of SO₂ emissions authorized by the CAAA. EPA does not assess a charge for the allowances it awards.

Project Accomplishments:

Fiscal Expenditures: The actual/estimated return on average net working capital for the period January 2024 through December 2024 is (\$2,832) compared to the original projection of (\$2,820).

The actual/estimated O&M costs for the period January 2024 through December 2024 is (\$47) compared to the original projection of (\$7). The variance is due to an actual gain on SO₂ auction allowance proceeds of \$40, that were not anticipated.

Progress Summary: SO₂ emission allowances are being used by Tampa Electric to meet compliance standards for Phase I of the CAAA.

Project Projections: The estimated return on average net working capital for the period January 2025 through December 2025 is (\$2,880).

The estimated O&M costs for the period January 2025 through December 2025 are (\$46).

Tampa Electric Company
Environmental Cost Recovery Clause
January 2025 through December 2025
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: National Pollutant Discharge Elimination System (“NPDES”) Annual Surveillance Fees

Project Description:

Chapter 62-4.052, Florida Administrative Code (“F.A.C.”), implements the annual regulatory program and surveillance fees for wastewater permits. These fees are in addition to the application fees described in Rule 62-4.050, F.A.C. Tampa Electric’s Big Bend, Polk, and Bayside Stations are affected by this rule.

Project Accomplishments:

Fiscal Expenditures: The actual/estimated O&M expense for the period January 2024 through December 2024 is \$34,531 compared to the original projection of \$34,500.

Progress Summary: NPDES Surveillance fees are paid annually for the prior year.

Projections: The estimated O&M costs for the period January 2025 through December 2025 are \$35,535.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2025 through December 2025
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Gannon Thermal Discharge Study

Project Description:

This project was a direct requirement from the FDEP in conjunction with the renewal of Tampa Electric's Industrial Wastewater Facility Permit under the provisions of Chapter 403, Florida Statutes, and applicable rules of the Florida Administrative Code, which constitute authorization for the company's Gannon Station facility to discharge to waters of the State under the NPDES. The FDEP permit is Permit No. FL0000809. Specifically, Tampa Electric was required to perform a 316(a) determination for Gannon Station to ensure the protection and propagation of a balanced, indigenous population of shellfish, fish, and wildlife within the primary area of study. The project had two facets: 1) developing a plan of study and identified the thermal plume, and 2) implemented the plan of study through appropriate sampling to make the determination if any adverse impacts are occurring.

Project Accomplishments:

Fiscal Expenditures: The actual/estimated O&M expense for the period January 2024 through December 2024 is \$0 and did not vary from the original projection.

Progress Summary: This project was approved by the Commission in Docket No. 20010593-EI, Order No. PSC-2001-1847-PAA-EI on September 4, 2001. The project is complete and in service.

Projections: There are no O&M costs projected for the period January 2025 through December 2025.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2025 through December 2025
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Polk NO_x Emissions Reduction

Project Description:

This project was designed to meet a lower NO_x emissions limit established by the FDEP for Polk Unit 1 by July 1, 2005. The lower limit of 15 parts per million by volume dry basis at 15 percent O₂ is specified in FDEP Permit No. PSD-FL-194F issued February 5, 2002. The project consisted of two phases: 1) the humidification of syngas through the installation of a syngas saturator; and 2) the modification of controls and the installation of additional guide vanes to the diluent nitrogen compressor.

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2024 through December 2024 is \$101,698 compared to the original projection of \$101,495.

The actual/estimated O&M expense for the period January 2024 through December 2024 is \$0 and did not vary from the original projection.

Progress Summary: This project was approved by the Commission in Docket No. 20020726-EI, Order No. PSC-2002-1445-PAA-EI on October 21, 2002. The project is complete and in service.

Project Projections: The estimated depreciation plus return for the period January 2025 through December 2025 is \$96,817.

There are no O&M costs projected for the period of January 2025 through December 2025.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2025 through December 2025
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Bayside Selective Catalytic Reduction (“SCR”) Consumables

Project Description:

This project is necessary to achieve the NO_x emissions limit of 3.5 parts per million established by the FDEP Consent Final Judgment and the EPA Consent Decree for the natural gas-fired Bayside Power Station. To achieve this NO_x limit, the installation of selective catalytic reduction (SCR) systems is required. An SCR system requires consumable goods – primarily anhydrous ammonia – to be injected into the catalyst bed in order to achieve the required NO_x emissions limit. Principally, the project was designed to capture the cost of consumable goods necessary to operate the SCR systems.

Project Accomplishments:

Fiscal Expenditures: The actual/estimated O&M costs for the period January 2024 through December 2024 are \$210,508 compared to the original projection of \$303,777. The variance is due to an extended major outage on Unit 2 Steam Turbine and Combustion Turbine machines during the first and second quarters of 2024, which led to less generation and lowered the need for consumables.

Progress Summary: This project was approved by the Commission in Docket No. 20021255-EI, Order No. PSC-2003-0469-PAA-EI, issued April 4, 2003. Annual O&M expenses will continue to be incurred.

Projections: The estimated O&M costs for the period January 2025 through December 2025 are \$312,890.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2025 through December 2025
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Big Bend Unit 4 Separated Overfire Air (“SOFA”)

Project Description:

This project is necessary to assist in achieving the NO_x emissions limit established by the FDEP Consent Final Judgment and the EPA Consent Decree for Big Bend Unit 4. A SOFA system stages secondary combustion air to prevent NO_x formation that would otherwise require removal by post-combustion technology. In-furnace combustion control through a SOFA system is the most cost-effective means to reduce NO_x emissions prior to the application of these technologies. Costs associated with the SOFA system entailed capital expenditures for equipment installation and subsequent annual maintenance.

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2024 through December 2024 is \$213,890 compared to the original projection of \$212,172.

The actual/estimated O&M expense for the period January 2024 through December 2024 is \$0 and did not vary from the original projection.

Progress Summary: This project was approved by the Commission in Docket No. 20030226-EI, Order No. PSC-2003-0684-PAA-EI, issued June 6, 2003. The project is complete and in service.

Projections: The estimated depreciation plus return for the period January 2025 through December 2025 is \$207,448.

There are no O&M costs projected for the period January 2025 through December 2025.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2025 through December 2025
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Clean Water Act Section 316(b) Phase II Study

Project Description:

This project was a direct requirement from the EPA to reduce impingement and entrainment of aquatic organisms related to the withdrawal of waters for cooling purposes through cooling water intake structures. The Phase II Rule requires that power plants meet certain criteria to comply with national performance standards for impingement and entrainment. Accordingly, Tampa Electric must develop its compliance strategies for its Bayside and Big Bend Stations and then submit these strategies for approval through a Comprehensive Demonstration Study to the FDEP.

Project Accomplishments:

Fiscal Expenditures: The actual/estimated O&M costs for the period January 2024 through December 2024 are \$0 compared to the original projection of \$5,000. The variance is due to the FDEP's approval of the Plan of Study taking longer than anticipated, postponing the Study activities to occur in 2025.

Progress Summary: This project was approved by the Commission in Docket No. 20041300-EI, Order No. PSC-2005-0164-PAA-EI, issued February 10, 2005.

Projections: The estimated O&M costs for the period January 2025 through December 2025 are \$5,150.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2025 through December 2025
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Big Bend Unit 3 Selective Catalytic Reduction (“SCR”)

Project Description:

In order to meet the requirements of the FDEP Consent Final Judgment and the EPA Consent Decree, Tampa Electric was required to make additional reductions of NO_x emissions at Big Bend Station on a per unit basis at prescribed times. The installation of cost-effective SCR technology on the generating units was necessary to meet NO_x emissions requirements.

Project Accomplishments:

Fiscal Expenditures: The actual/estimated O&M costs for the period January 2024 through December 2024 are \$0 and did not vary from the original projection.

Progress Summary: This project was approved by the Commission in Docket No. 20041376-EI, Order No. PSC-2005-0502-CO-EI, issued May 9, 2005. The project is complete and in service.

Projections: There are no O&M costs projected for the period January 2025 through December 2025.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2025 through December 2025
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Big Bend Unit 4 Selective Catalytic Reduction (“SCR”)

Project Description:

In order to meet the requirements of the FDEP Consent Final Judgment and the EPA Consent Decree, Tampa Electric was required to make additional reductions of NO_x emissions at Big Bend Station on a per unit basis at prescribed times. The installation of cost-effective SCR technology on the generating units was necessary to meet NO_x emissions requirements.

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2024 through December 2024 is \$5,165,354 compared to the original projection of \$5,128,324.

The actual/estimated O&M costs for the period January 2024 through December 2024 are \$1,754,777 compared to the original projection of \$780,000. The variance is due to the costs to replace the sonic horns, which are integral to the performance of the SCR by periodically clearing ash generated during the operation of the equipment.

Progress Summary: This project was approved by the Commission in Docket No. 20040750-EI, Order No. PSC-2004-0986-PAA-EI, issued October 11, 2004. The project is complete and in service.

Projections: The estimated depreciation plus return for the period January 2025 through December 2025 is \$5,007,712.

The estimated O&M costs for the period January 2025 through December 2025 are \$803,400.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2025 through December 2025
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Arsenic Groundwater Standard Program

Project Description:

The Arsenic Groundwater Standard Program that is required by the Environmental Protection Agency and the Department of Environmental Protection became effective January 1, 2005. It requires regulated entities of the State of Florida to monitor the drinking water and groundwater Maximum Contaminant Level ("MCL") for arsenic under the federal rule known as the Safe Drinking Water Act.

Project Accomplishments:

Fiscal Expenditures: The actual/estimated O&M expense for the period January 2024 through December 2024 is \$0 and did not vary from the original projection.

Progress Summary: This project was approved by the Commission in Docket No. 20050683-EI, Order No. PSC-2006-0138-PAA-EI, issued February 23, 2006. The project is complete and in service.

Projections: There are no O&M costs projected for the period of January 2025 through December 2025.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2025 through December 2025
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Big Bend Flue Gas Desulfurization (“FGD”) System Reliability

Project Description:

The Big Bend FGD Reliability project is necessary to maintain the FGD system operations that are required by the Consent Decree. Tampa Electric is required to operate the FGD systems at Big Bend Station whenever coal is combusted in the units with few exceptions. The compliance dates for the strictest operational characteristics were January 1, 2011, for Big Bend Unit 3 and January 1, 2014, for Big Bend Units 1 and 2.

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2024 through December 2024 is \$2,050,928 compared to the original projection of \$2,043,898.

Progress Summary: This project was approved by the Commission in Docket No. 20050598-EI, Order No. PSC-2006-0602-PAA-EI, issued July 10, 2006. The project is complete and in service.

Projections: The estimated depreciation plus return for the period January 2025 through December 2025 is \$2,004,472.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2025 through December 2025
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Mercury Air Toxics Standards (“MATS”)

Project Description:

In March 2005, the Environmental Protection Agency (“EPA”) promulgated the Clean Air Mercury Rule (“CAMR”) and was later challenged in court. On February 8, 2008, the Circuit Court of Appeals for the District of Columbia vacated CAMR and ordered a new rule by March 2011. On December 11, 2011, the EPA issued a final version of the rule that applies to all coal and oil-fired electric generating units with a capacity of 25 MW or more and with a compliance deadline is April 16, 2015. The rule sets forth hazardous air pollutant standards (“HAP”) for mercury, non-mercury metal HAPs and acid gasses.

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2024 through December 2024 is \$624,538 compared to the original projection of \$622,416.

The actual/estimated O&M costs for the period January 2024 through December 2024 are \$3,109 compared to the original projection of \$1,000. The variance is due to the unplanned vendor costs to service and calibrate the mercury analytical equipment.

Progress Summary: This project was approved by the Commission in Docket No. 20120302-EI, Order No. PSC-2013-0191-PAA-EI, issued May 6, 2013. The project is in service.

Projections: The estimated depreciation plus return for the period January 2025 through December 2025 is projected to be \$608,184.

The estimated O&M costs for the period January 2025 through December 2025 are \$1,030.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2025 through December 2025
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Greenhouse Gas (“GHG”) Reduction Program

Project Description:

On September 22, 2009, the EPA enacted a new rule for reporting Greenhouse Gas (“GHG”) emissions from large sources and suppliers effective January 1, 2010, in preparation for the first annual GHG report, due March 31, 2011. The new rule is intended to collect accurate and timely emissions data to inform future policy decisions as set forth in the final rule for GHG emission reporting pursuant to the Florida Climate Protection Act, Chapter 403.44 of the Florida Statutes and the docket EPA-HQ-OAR2008-0508-054. The nationwide GHG emissions reduction rule will impact Tampa Electric’s generation fleet, components of its transmission and distribution system as well as company service vehicles. According to the rule, the company began collecting greenhouse gas emissions data effective January 1, 2010, to establish a baseline inventory to report to the EPA.

Project Accomplishments:

Fiscal Expenditures: The actual/estimated O&M expense for the period January 2024 through December 2024 is \$18,987 compared to the original projection of \$25,000. The variance will resolve when compliance activities occurring later this year are billed and subsequently paid.

Progress Summary: This project was approved by the Commission in Docket No. 20090508-EI, Order No. PSC-2010-0157-PAA-EI, issued March 22, 2010. The project is complete and in service.

Projections: The estimated O&M costs for the period January 2025 through December 2025 are \$25,750.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2025 through December 2025
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Big Bend Gypsum Storage Facility

Project Description:

The Big Bend New Gypsum Storage Facility is necessary to maintain the FGD system operations that are required by the Consent Decree. Tampa Electric is required to operate the FGD systems in order to comply with the CAAA. Gypsum is a by-product of the FGD operations and Tampa Electric had been managing its gypsum inventory through marketing efforts to sell gypsum an existing storage facility. However, the existing storage facility was no longer sufficient to hold the entire gypsum inventory, and Tampa Electric needed an additional storage facility. The new storage facility covers approximately 27 acres and holds approximately 870,000 tons of gypsum.

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2024 through December 2024 is \$1,964,686 compared to the original projection of \$1,957,718.

The actual/estimated O&M costs for the period January 2024 through December 2024 is \$181,930 compared to the original projection of \$240,000. The variance is due to a reduction in coal generation, compared to the original projection, therefore the amount of gypsum processing and storage area maintenance is reduced.

Progress Summary: This project was approved by the Commission in Docket No. 20110262-EI, Order No. PSC-2012-0493-PAA-EI, issued September 26, 2012. The project was placed in service in November 2014.

Projections: The estimated depreciation plus return for the period January 2025 through December 2025 is \$1,924,354.

The estimated O&M costs for the period January 2025 through December 2025 are \$247,200.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2025 through December 2025
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Big Bend Coal Combustion Residuals (“CCR”) Rule - Phases I & II

Project Description:

On April 17, 2015, the EPA published the CCR Rule with an effective date of October 19, 2015. The new rule requires the safe disposal of CCR in landfills and surface impoundments. Compliance activities include placing fugitive emissions dust control plans, increasing inspections, installing new groundwater monitoring wells, and closure of certain impoundments at CCR regulated management units.

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2024 through December 2024 for Phase I and Phase II are \$452,968 and \$129,767 compared to the original projections of \$468,814 and \$129,197, respectively.

The actual/estimated O&M costs for the period January 2024 through December 2024 for Phase I is \$0 and did not vary from the original projection. For Phase II, the actual/estimated O&M expense for the period January 2024 through December 2024 is \$0 and did not vary from the original projection.

Progress Summary: Phase I was approved by the Commission in Docket No. 20150223-EI, Order No. PSC-2016-0068-PAA-EI, issued February 9, 2016. Phase II was approved by the Commission in Docket No. 20170168-EI, Order No. 2017-0483-PAA-EI, issued December 22, 2017.

Projections: The estimated depreciation plus return for the period January 2025 through December 2025 for Phase I and Phase II is \$503,343 and \$129,119, respectively.

There are no O&M costs projected for the period January 2025 through December 2025 for either Phase I or Phase II.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2025 through December 2025
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Big Bend Effluent Limitation Guidelines “ELG” Compliance

Project Description:

On November 3, 2015, the EPA published the ELG Rule with an effective date of January 4, 2016. The ELG Rule establish limits for wastewater discharges from flue gas desulfurization (“FGD”) processes, fly ash and bottom ash transport water, leachate from ponds and landfills containing coal combustion residuals (“CCR”), gasification processes, and flue gas mercury controls. The final rule requires compliance as soon as possible after November 1, 2020, and no later than December 31, 2023. Tampa Electric hired an engineering consulting firm to perform the Big Bend ELG Compliance Study, completed in 2018, that concluded with a determination of the most appropriate ELG compliance measures identified.

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2024 through December 2024 for Big Bend ELG Compliance is \$3,523,383 compared to the original projection of \$3,390,384. This variance is due to delays in 2023, pushing the completion of water treatment filtration equipment on the long term flyash pumps 6A and 6B and installation costs into 2024.

The actual/estimated O&M costs for the period January 2024 through December 2024 for Big Bend ELG Compliance is \$600,000 compared to the original projection of \$60,000. The variance is due to the additional costs required to meet operational constraints.

Progress Summary: The Study program was approved by the Commission in Docket No. 20160027-EI, Order No. PSC-2016-0248-PAA-EI, issued June 28, 2016, and it is now complete. The Compliance Project was approved by the Commission in Docket No. 2018007-EI, Order No. PSC-2018-0594-FOF-EI, issued December 20, 2018.

Projections: The estimated depreciation plus return for the period January 2025 through December 2025 is \$3,698,191.

The estimated O&M costs for the period of January 2025 through December 2025 are \$800,000.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2025 through December 2025
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Big Bend Unit 1 Section 316(b) Impingement Mortality

Project Description:

In August 2014, the Environmental Protection Agency (“EPA”) published their final rule regarding Section 316(b) of the Clean Water Act. The rule became effective in October 2014. The rule establishes requirements for cooling water intake structures (“CWIS”) at existing facilities. Section 316(b) requires that the location, design, construction, and capacity of CWIS reflect the best technology available (“BTA”) for minimizing adverse environmental impacts. For this project, compliance activities include modifying the existing Big Bend Unit 1 CWIS to reduce impingement mortality of affected living organisms.

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2024 through December 2024 is \$1,267,861, compared to the original projection of \$1,473,877. This variance is due to the retirement of the old screen and organism return equipment, which reduced the amount of depreciation calculated for the in-service equipment.

The actual/estimated O&M expense for the period January 2024 through December 2024 is \$120,000 compared to the original projection of \$240,000. The variance is due to the new system requiring less operating and maintenance costs than originally projected.

Progress Summary: This project was approved by the Commission in Docket No. 2018007-EI, Order No. PSC-2018-0594-FOF-EI, issued December 20, 2018.

Projections: The estimated depreciation plus return for the period January 2025 through December 2025 is \$1,250,313.

The estimated O&M costs for the period of January 2025 through December 2025 are \$125,000.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2025 through December 2025
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Bayside 316(b) Compliance

Project Description:

In August 2014, the Environmental Protection Agency (“EPA”) published their final rule regarding Section 316(b) of the Clean Water Act. The rule became effective in October 2014. The rule establishes requirements for cooling water intake structures (“CWIS”) at existing facilities. Section 316(b) requires that the location, design, construction, and capacity of CWIS reflect the best technology available (“BTA”) for minimizing adverse environmental impacts. For this project, compliance activities include modifying the existing Bayside Power Station CWIS to reduce impingement mortality of affected living organisms.

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2024 through December 2024 is \$1,583,040, compared to the original projection of \$1,878,112. This variance is due to a delay in project completion resulting from performance issues with the Unit 2 traveling screens.

The actual/estimated O&M expense for the period January 2024 through December 2024 is \$0 and did not vary from the original projection.

Progress Summary: This project was approved by the Commission in Docket No. 20210087-EI, Order No. PSC-2021-0356-PAA-EI, issued September 15, 2021.

Projections: The estimated depreciation plus return for the period January 2025 through December 2025 is \$2,093,653.

The estimated O&M costs for the period of January 2025 through December 2025 are \$550,000.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2025 through December 2025
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Big Bend NESHAP Subpart YYYYY Compliance

Project Description:

On March 9, 2022, the EPA published a Final Rule that requires lean premix and diffusion flame gas-fired turbines located at major sources of HAP emissions that were constructed or reconstructed after January 14, 2003, to comply with the formaldehyde standard beginning March 9, 2022. The Final Rule will also apply to the startup of any future affected units. The Final Rule outlines national emission and operating limitations and lays out the requirements to demonstrate initial and continuous compliance with those set limitations. The emission concentration of formaldehyde for a stationary combustion turbine is limited to a set threshold, except during turbine startup. If the emissions are above the threshold level, an oxidation catalyst is utilized to bring emissions to an acceptable level. If an oxidation catalyst is not required, operating limitations must be maintained as approved by the Florida Department of Environmental Protection (FDEP).

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2024 through December 2024 is \$55,491 compared to the original projection of \$55,272.

The actual/estimated O&M expense for the period January 2024 through December 2024 is \$33,940 compared to the original projection of \$15,000. The variance is due to the reclass of 2023 contractor testing costs in calendar year 2024.

Progress Summary: This project was approved by the Commission in Docket No. 20220055-EI, Order No. PSC-2022-0286-PAA-EI, issued July 22, 2022.

Projections: The estimated depreciation plus return for the period January 2025 through December 2025 is \$54,720.

The estimated O&M costs for the period of January 2025 through December 2025 are \$15,450.

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Energy & Demand Allocation % By Rate Class
January 2025 to December 2025

Rate Class	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
	Average 12 CP Load Factor at Meter (%)	Projected Sales at Meter (MWh)	Effective Sales at Secondary Level (MWh)	Projected Avg 12 CP at Meter (MW)	Demand Loss Expansion Factor	Energy Loss Expansion Factor	Projected Sales at Generation (MWh)	Projected Avg 12 CP at Generation (MW)	Percentage of MWh Sales at Generation (%)	Percentage of 12 CP Demand at Generation (%)	12 CP & 1/13 Allocation Factor (%)
RS	54.75%	10,341,774	10,341,774	2,156	1.06819	1.05511	10,911,742	2,303	50.56%	57.95%	57.38%
GS, CS	59.93%	933,499	933,499	178	1.06819	1.05510	984,933	190	4.56%	4.78%	4.76%
GSD	70.78%	7,069,273	7,066,335	1,140	2.13441	2.10777	7,450,207	1,216	34.53%	30.60%	30.91%
GSLDPR, SBLDPR	101.91%	1,312,537	1,312,537	147	1.03732	1.02559	1,346,127	153	6.24%	3.85%	4.03%
GSLDSU/SBLDSU	80.95%	761,344	761,344	107	1.01949	1.01319	771,385	109	3.57%	2.74%	2.80%
LS1, LS2	497.16%	110,019	110,019	3	1.06819	1.05511	116,083	3	0.54%	0.08%	0.12%
TOTAL *		20,528,446	20,525,508	3,731			21,580,477	3,974	100%	100%	100%

* Totals on this schedule may not foot due to rounding

- Notes:
- (1) Average 12 CP load factor based on 2025 Projected calendar data
 - (2) Projected MWh sales for the period January 2025 to December 2025
 - (3) Effective sales at secondary level for the period January 2025 to December 2025
 - (4) Column 2 / (Column 1 x 8760)
 - (5) Based on 2025 projected demand losses
 - (6) Based on 2025 projected energy losses
 - (7) Column 2 x Column 6
 - (8) Column 4 x Column 5
 - (9) Column 7 / Total Column 7
 - (10) Column 8 / Total Column 8
 - (11) Column 9 x 1/13 + Column 10 x 12/13

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Energy & Demand Allocation % By Rate Class
 January 2025 to December 2025

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Rate Class	Percentage of MWh Sales at Generation (%)	12 CP & 1/13 Allocation Factor (%)	Energy-Related Costs (\$)	Demand-Related Costs (\$)	Total Environmental Costs (\$)	Projected Sales at Meter (MWh)	Effective Sales at Secondary Level (MWh)	Environmental Cost Recovery Factors (#/kWh)
RS	50.56%	57.38%	3,336,160	3,159,052	6,495,212	10,341,774	10,341,774	0.063
GS, CS	4.56%	4.76%	300,888	262,062	562,950	933,499	933,499	0.060
GSD, SBF	34.53%	30.91%	2,278,433	1,701,748	3,980,181	7,069,273	7,086,906	
Secondary Primary Transmission								0.056 0.056 0.055
GSLDPR	6.24%	4.03%	411,741	221,871	633,612	1,312,537	1,312,537	0.048
GSLDSU	3.57%	2.80%	235,563	154,154	389,717	761,344	761,344	0.051
LS1, LS2	0.54%	0.12%	35,631	6,607	42,238	110,019	110,019	0.038
TOTAL *	100.00%	100.00%	6,598,416	5,505,494	12,103,910	20,528,446	20,546,080	0.059

* Totals on this schedule may not foot due to rounding

Notes:

- (1) From Form 42-6P, Column 9
- (2) From Form 42-6P, Column 11
- (3) Column 1 x Total Energy Jurisdictional Dollars from Form 42-1P, line 5
- (4) Column 2 x Total Demand Jurisdictional Dollars from Form 42-1P, line 5
- (5) Column 3 + Column 4
- (6) From Form 42-6P, Column 2
- (7) From Form 42-6P, Column 3
- (8) Column 5 / Column 7 x 10

Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of the Projected Period Amount
January 2025 to December 2025

Form 42 - 8P
 Page 1 of 1

Calculation of Revenue Requirement Rate of Return
 (in Dollars)

	(1) Jurisdictional Rate Base 2025 FESR with Normalization (\$000)	(2) Ratio %	(3) Cost Rate %	(4) Weighted Cost Rate %	
Long Term Debt	\$ 3,542,106	36.15%	4.53%	1.6376%	1.64%
Short Term Debt	375,898	3.84%	3.90%	0.1496%	0.15%
Preferred Stock	0	0.00%	0.00%	0.0000%	0.00%
Customer Deposits	99,358	1.01%	2.41%	0.0244%	0.02%
Common Equity	4,601,038	46.96%	10.20%	4.7897%	4.79%
Accum. Deferred Inc. Taxes & Zero Cost ITC's	967,734	9.88%	0.00%	0.0000%	0.00%
Deferred ITC - Weighted Cost	<u>212,017</u>	<u>2.16%</u>	8.26%	<u>0.1787%</u>	0.18%
Total	<u>\$ 9,798,150</u>	<u>100.00%</u>		<u>6.78%</u>	<u>6.78%</u>

ITC split between Debt and Equity:

Long Term Debt	\$ 3,542,106	Long Term Debt	46.00%
Equity - Preferred	0	Equity - Preferred	0.00%
Equity - Common	<u>4,601,038</u>	Equity - Common	<u>54.00%</u>
Total	<u>\$ 8,143,144</u>	Total	<u>100.00%</u>

Deferred ITC - Weighted Cost:

Debt = 0.1787% * 46.00%	0.0822%
Equity = 0.1787% * 54.00%	<u>0.0965%</u>
Weighted Cost	<u>0.1787%</u>

Total Equity Cost Rate:

Preferred Stock	0.0000%
Common Equity	4.7897%
Deferred ITC - Weighted Cost	<u>0.0965%</u>
	4.8862%
Times Tax Multiplier	1.33950
Total Equity Component	<u>6.5451%</u>

Total Debt Cost Rate:

Long Term Debt	1.6376%
Short Term Debt	0.1496%
Customer Deposits	0.0244%
Deferred ITC - Weighted Cost	<u>0.0822%</u>
Total Debt Component	<u>1.8938%</u>
	<u>8.4389%</u>

Notes:

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

EXHIBIT ZDJ-4 TO THE TESTIMONY OF
ZEL D. JONES

TAMPA ELECTRIC'S ENVIRONMENTAL
COST RECOVERY

PROJECTION

JANUARY 2025 THROUGH DECEMBER 2025

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Total Jurisdictional Amount to Be Recovered

For the Projected Period
January 2025 to December 2025

<u>Line</u>	Energy (\$)	Demand (\$)	Total (\$)
1. Total Jurisdictional Revenue Requirements for the projected period			
a. Projected O&M Activities (Form 42-2P, Lines 7, 8 & 9)	\$3,339,530	\$40,685	\$3,380,215
b. Projected Capital Projects (Form 42-3P, Lines 7, 8 & 9)	16,975,974	8,138,990	25,114,964
c. Total Jurisdictional Revenue Requirements for the projected period (Lines 1a + 1b)	20,315,504	8,179,675	28,495,179
2. True-up for Estimated Over/(Under) Recovery for the current period January 2024 to December 2024 (Form 42-2E, Line 5 + 6 + 10)	2,186,185	1,111,447	3,297,632
3. Final True-up for the period January 2023 to December 2023 (Form 42-1A, Line 3)	3,100,240	1,103,028	4,203,268
4. Total Jurisdictional Amount to Be Recovered/(Refunded) in the projection period January 2025 to December 2025 (Line 1 - Line 2- Line 3)	15,029,079	5,965,200	20,994,279
5. Total Projected Jurisdictional Amount Adjusted for Taxes (Line 4 x Regulatory Assessment Fee Multiplier)	\$15,041,824	\$5,970,258	\$21,012,082
6. 2021 Settlement Baseline for ECRC	\$26,322,255	\$1,568,941	\$27,891,196
7. Incremental Amount	(\$11,280,431)	\$4,401,317	(\$6,879,114)

Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Projected Period Amount
January 2025 to December 2025

O&M Activities
(in Dollars)

Line	Description of O&M Activities	Projected												End of Period Total	Method of Classification			
		January	February	March	April	May	June	July	August	September	October	November	December		Demand	Energy		
1.	Description of O&M Activities																	
a.	Big Bend Unit 3 Flue Gas Desulfurization Integration	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	SO ₂ Emissions Allowances	(242)	1.29	1.29	(48.72)	1.29	1.29	(2.42)	1.29	1.29	(2.42)	1.29	1.29	1.29	1.29	1.29	(46)	(46)
c.	Big Bend Units 1 & 2 FGD	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0
d.	Big Bend PM Minimization and Monitoring	26,780.00	26,780.00	26,780.00	26,780.00	26,780.00	26,780.00	26,780.00	26,780.00	26,780.00	26,780.00	26,780.00	26,780.00	26,780.00	26,780.00	26,780.00	321,360	321,360
e.	NPDES Annual Surveillance Fees	35,535.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	35,535	35,535
f.	Gannon Thermal Discharge Study	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0
g.	Polk NO _x Emissions Reduction	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0
h.	BaySide SCR Consumables	29,588.45	25,286.50	27,861.50	27,861.50	25,286.50	25,286.50	25,286.50	25,286.50	25,286.50	25,286.50	25,286.50	25,286.50	25,286.50	25,286.50	25,286.50	312,890	312,890
i.	Big Bend Unit 4 SO ₂ A	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0
j.	Clean Water Act Section 316(b) Phase II Study	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0
k.	Arsenic Groundwater Standard Program	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0
l.	Big Bend 3 SCR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0
m.	Big Bend 4 SCR	66,950.00	66,950.00	66,950.00	66,950.00	66,950.00	66,950.00	66,950.00	66,950.00	66,950.00	66,950.00	66,950.00	66,950.00	66,950.00	66,950.00	66,950.00	803,400	803,400
n.	Mercury Air Toxics Standards	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0
o.	Greenhouse Gas Reduction Program	12,404.29	0.00	0.00	4,448.36	0.00	0.00	4,448.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,030	1,030
p.	Big Bend Gypsum Storage Facility	20,600.00	20,600.00	20,600.00	20,600.00	20,600.00	20,600.00	20,600.00	20,600.00	20,600.00	20,600.00	20,600.00	20,600.00	20,600.00	20,600.00	20,600.00	25,750	25,750
q.	Coal Combustion Residuals (CCR) Rule - Phase I	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0
r.	Big Bend ELG Compliance	66,665.00	66,665.00	66,667.00	66,667.00	66,667.00	66,667.00	66,667.00	66,667.00	66,667.00	66,667.00	66,667.00	66,667.00	66,667.00	66,667.00	66,667.00	800,000	800,000
s.	Coal Combustion Residuals (CCR) Rule - Phase II	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0
t.	Big Bend Unit 1 Sec. 316(b) Impingement/Mortality	10,416.67	10,416.67	10,416.67	10,416.67	10,416.67	10,416.67	10,416.67	10,416.67	10,416.67	10,416.67	10,416.67	10,416.67	10,416.67	10,416.67	10,416.67	125,000	125,000
u.	BaySide 316(b) Compliance	41,667.00	41,667.00	41,667.00	41,667.00	41,666.00	41,667.00	41,667.00	41,667.00	41,667.00	41,666.00	41,667.00	41,667.00	41,667.00	41,666.00	41,667.00	550,000	550,000
v.	Big Bend NESHAP Subpart YYYYY Compliance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0
w.	Renewable Energy Credits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0
x.	BaySide 316(a) Thermal Variance Study	12,500.00	12,500.00	12,500.00	12,500.00	12,500.00	12,500.00	12,500.00	12,500.00	12,500.00	12,500.00	12,500.00	12,500.00	12,500.00	12,500.00	12,500.00	15,450	15,450
2.	Total of O&M Activities	323,104	270,866	273,443	282,992	281,167	271,897	305,463	270,868	270,868	275,312	270,867	270,867	270,867	270,867	283,368	3,380,215	\$40,685
3.	Recoverable Costs Allocated to Energy	287,569	270,866	273,443	277,842	281,167	271,897	305,463	270,868	270,868	275,312	270,867	270,867	270,867	270,867	283,368	3,339,530	0
4.	Recoverable Costs Allocated to Demand	35,535	0	0	5,150	0	0	0	0	0	0	0	0	0	0	0	40,685	0
5.	Retail Energy Jurisdictional Factor	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	0	0
6.	Retail Demand Jurisdictional Factor	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	0	0
7.	Jurisdictional Energy Recoverable Costs (A)	287,569	270,866	273,443	277,842	281,167	271,897	305,463	270,868	270,868	275,312	270,867	270,867	270,867	270,867	283,368	3,339,530	0
8.	Jurisdictional Demand Recoverable Costs (B)	35,535	0	0	5,150	0	0	0	0	0	0	0	0	0	0	0	40,685	0
9.	Total Jurisdictional Recoverable Costs for O&M Activities (Lines 7 + 8)	\$323,104	\$270,866	\$273,443	\$282,992	\$281,167	\$271,897	\$305,463	\$270,868	\$270,868	\$275,312	\$270,867	\$270,867	\$270,867	\$270,867	\$283,368	\$3,380,215	\$40,685

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

Tampa Electric Company
 Environmental Cost/Recovery Clause
 Calculation of the Projected Period Amount
January 2025 to December 2025
Capital Investment Projects-Recoverable Costs
 (in Dollars)

Line	Description (A)	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total	Method of Classification
1.	a. Big Bend Unit 3 Flue Gas Desulfurization Integration	\$104,470	\$104,000	\$103,530	\$103,058	\$102,588	\$102,118	\$101,647	\$101,176	\$100,706	\$100,236	\$99,764	\$99,294	\$1,222,587	Energy
	b. Big Bend Unit 4 Continuous Emissions Monitors	586	585	582	581	578	577	575	573	571	568	567	565	6,908	Demand
	c. Big Bend Section 114 Mercury Testing Platform	162,397	161,414	160,430	159,446	158,463	157,480	156,497	155,512	154,529	153,546	152,563	151,578	1,883,855	Demand
	d. Big Bend Units 1 & 2 FGD	172,751	171,980	171,210	170,439	169,668	168,898	168,127	167,357	166,586	165,815	165,045	164,274	2,022,150	Demand
	e. Big Bend FGD Optimization and Utilization	2,033	2,027	2,021	2,014	2,008	2,002	1,995	1,989	1,983	1,977	1,970	1,964	23,963	Demand
	f. Big Bend PM Minimization and Monitoring	8,080	8,042	8,006	7,968	7,930	7,893	7,855	7,818	7,781	7,743	7,705	7,668	94,469	Demand
	g. Polk NO _x Emissions Reduction	23,481	23,382	23,283	23,184	23,084	22,985	22,885	22,787	22,688	22,589	22,490	22,390	275,230	Demand
	h. Big Bend Unit 4 SOFA	516,722	516,666	516,609	516,554	516,497	516,440	516,385	516,328	516,272	516,216	516,159	516,103	6,086,951	Demand
	i. Big Bend FGD System Reliability	225,837	224,980	224,143	223,297	222,451	221,605	220,759	219,913	219,067	218,221	217,374	216,528	2,654,165	Demand
	j. Mercury Air Toxics Standards	63,449	63,230	63,011	62,792	62,573	62,353	62,135	61,916	61,697	61,478	61,259	61,040	748,067	Demand
	k. SO _x Emissions Allowances (B)	(263)	(263)	(263)	(263)	(263)	(263)	(263)	(263)	(263)	(263)	(263)	(263)	(3,156)	Demand
	l. Big Bend Gypsum Storage Facility	160,665	160,317	159,970	159,622	159,274	158,927	158,578	158,231	157,883	157,535	157,188	156,840	1,905,030	Demand
	m. Big Bend Coal Combustion Residual Rate (CCR Rule)	43,436	43,656	43,876	44,096	44,316	44,536	44,756	44,976	45,196	45,416	45,636	45,856	527,106	Demand
	n. Clean Combustion Residuals (CCR-Phase II)	13,416	13,357	13,298	13,239	13,180	13,121	13,062	13,003	12,944	12,885	12,826	12,767	159,052	Demand
	o. Big Bend ELG Compliance	120,316	120,027	119,738	119,449	119,160	118,871	118,582	118,293	118,004	117,715	117,426	117,137	1,423,714	Demand
	p. Big Bend 316(b) Compliance	163,882	162,654	161,426	160,198	158,970	157,742	156,514	155,286	154,058	152,830	151,602	150,374	1,742,714	Demand
	q. Big Bend 316(b) Compliance YYYYY Impingement Mortality	183,882	182,654	181,426	180,198	178,970	177,742	176,514	175,286	174,058	172,830	171,602	170,374	2,286,715	Demand
	r. Big Bend NESHAP Subpart YYYYY Compliance	4,773	4,764	4,755	4,747	4,738	4,729	4,720	4,711	4,703	4,694	4,685	4,676	56,695	Demand
2.	Total Investment Projects - Recoverable Costs	2,131,829	2,124,913	2,117,696	2,110,475	2,103,251	2,096,034	2,088,814	2,081,366	2,073,964	2,066,445	2,058,208	2,054,969	25,114,964	\$8,138,990
3.	Recoverable Costs Allocated to Energy	1,446,981	1,441,134	1,435,287	1,429,439	1,423,589	1,417,744	1,411,897	1,405,820	1,399,789	1,393,944	1,388,098	1,382,252	16,975,974	\$8,138,990
4.	Recoverable Costs Allocated to Demand	684,848	683,779	682,409	681,036	679,662	678,290	676,917	675,546	674,175	672,803	671,430	670,057	8,138,990	\$8,138,990
5.	Retail Energy Jurisdictional Factor	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	10,000,000	
6.	Retail Demand Jurisdictional Factor	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	10,000,000	
7.	Jurisdictional Energy Recoverable Costs (C)	1,446,981	1,441,134	1,435,287	1,429,439	1,423,589	1,417,744	1,411,897	1,405,820	1,399,789	1,393,944	1,388,098	1,382,252	16,975,974	
8.	Jurisdictional Demand Recoverable Costs (D)	684,848	683,779	682,409	681,036	679,662	678,290	676,917	675,546	674,175	672,803	671,430	670,057	8,138,990	
9.	Total Jurisdictional Recoverable Costs for Investment Projects (Lines 7 + 8)	\$2,131,829	\$2,124,913	\$2,117,696	\$2,110,475	\$2,103,251	\$2,096,034	\$2,088,814	\$2,081,366	\$2,073,964	\$2,066,445	\$2,058,208	\$2,054,969	\$25,114,964	

Notes:
 (A) Each project's Total System Recoverable Expenses on Form 42-4P, Line 9.
 (B) Projects' Total Return Component on Form 42-4P, Line 7.
 (C) Line 3 X Line 5
 (D) Line 4 X Line 6

Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of the Projected Period Amount
January 2025 to December 2025

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

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	a. Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other - AFUDC (excl from CWIP)		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$13,763,263	\$13,763,263	\$13,763,263	\$13,763,263	\$13,763,263	\$13,763,263	\$13,763,263	\$13,763,263	\$13,763,263	\$13,763,263	\$13,763,263	\$13,763,263	\$13,763,263	\$13,763,263
3.	Less: Accumulated Depreciation	(8,037,645)	(8,158,647)	(8,219,649)	(8,280,651)	(8,341,653)	(8,402,655)	(8,463,657)	(8,524,659)	(8,585,661)	(8,646,663)	(8,707,665)	(8,768,667)	(8,829,669)	(8,890,671)
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$5,665,618	\$5,604,616	\$5,543,614	\$5,482,612	\$5,421,610	\$5,360,608	\$5,299,606	\$5,238,604	\$5,177,602	\$5,116,600	\$5,055,598	\$4,994,596	\$4,933,594	\$4,872,592
6.	Average Net Investment		5,635,117	5,574,115	5,513,113	5,452,111	5,391,109	5,330,107	5,269,105	5,208,103	5,147,101	5,086,099	5,025,097	4,964,095	4,903,093
7.	Return on Average Net Investment		\$34,575	\$34,201	\$33,827	\$33,452	\$33,078	\$32,704	\$32,329	\$31,955	\$31,581	\$31,207	\$30,832	\$30,458	\$30,084
	a. Equity Component Grossed Up For Taxes (B)		8,893	8,797	8,701	8,604	8,508	8,412	8,316	8,219	8,123	8,027	7,930	7,834	7,738
	b. Debt Component Grossed Up For Taxes (C)		25,682	25,404	25,126	24,848	24,570	24,292	24,014	23,736	23,458	23,180	22,902	22,624	22,346
8.	Investment Expenses		61,002	61,002	61,002	61,002	61,002	61,002	61,002	61,002	61,002	61,002	61,002	61,002	61,002
	a. Depreciation (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		104,470	104,000	103,530	103,058	102,588	102,118	101,647	101,176	100,706	100,236	99,764	99,294	1,222,587
	a. Recoverable Costs Allocated to Energy		104,470	104,000	103,530	103,058	102,588	102,118	101,647	101,176	100,706	100,236	99,764	99,294	1,222,587
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
11.	Demand Jurisdictional Factor		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
12.	Retail Energy-Related Recoverable Costs (E)		104,470	104,000	103,530	103,058	102,588	102,118	101,647	101,176	100,706	100,236	99,764	99,294	1,222,587
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$104,470	\$104,000	\$103,530	\$103,058	\$102,588	\$102,118	\$101,647	\$101,176	\$100,706	\$100,236	\$99,764	\$99,294	\$1,222,587

Notes:

- (A) Applicable depreciable base for Big Bend: accounts 312.45 (\$13,435,775), 315.45 (\$327,307), and 312.40 (\$182).
- (B) Line 6 x 7.3628% x 1/12 (Jan-Dec). Based on ROE of 11.50%, with weighted income tax rate of 25.3450% (expansion factor of 1.33950).
- (C) Line 6 x 1.8938% x 1/12 (Jan-Dec).
- (D) Applicable depreciation rate is 5.4%, 2.8%, and 3.8%.
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Projected Period Amount
January 2025 to December 2025

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

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211
3.	Less: Accumulated Depreciation	(866,211)	(866,211)	(866,211)	(866,211)	(866,211)	(866,211)	(866,211)	(866,211)	(866,211)	(866,211)	(866,211)	(866,211)	(866,211)	(866,211)
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$0	0	0	0	0	0	0	0	0	0	0	0	0	0
6.	Average Net Investment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Debt Component Grossed Up For Taxes (C)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8.	Investment Expenses														
	a. Depreciation (D)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	a. Recoverable Costs Allocated to Energy	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
11.	Demand Jurisdictional Factor	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
12.	Retail Energy-Related Recoverable Costs (E)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (F)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Notes:

- (A) Applicable depreciable base for Big Bend: account 315.44.
- (B) Line 6 x 7.3628% x 1/12 (Jan-Dec). Based on ROE of 11.50%, with weighted income tax rate of 25.3450% (expansion factor of 1.33950).
- (C) Line 6 x 1.8938% x 1/12 (Jan-Dec).
- (D) Applicable depreciation rate is 2.8%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Projected Period Amount
January 2025 to December 2025

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

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	a. Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737
3.	Less: Accumulated Depreciation	(77,515)	(77,769)	(78,023)	(78,277)	(78,531)	(78,785)	(79,039)	(79,293)	(79,547)	(79,801)	(80,055)	(80,309)	(80,563)	(80,563)
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$43,222	42,968	42,714	42,460	42,206	41,952	41,698	41,444	41,190	40,936	40,682	40,428	40,174	40,174
6.	Average Net Investment	43,095	42,841	42,587	42,333	42,079	41,825	41,571	41,317	41,063	40,809	40,555	40,301	40,301	40,301
7.	Return on Average Net Investment		\$264	\$253	\$251	\$250	\$258	\$257	\$255	\$254	\$252	\$250	\$249	\$247	\$3,070
	a. Equity Component Grossed Up For Taxes (B)		68	68	67	67	66	66	66	65	65	64	64	64	790
	b. Debt Component Grossed Up For Taxes (C)														
8.	Investment Expenses		254	254	254	254	254	254	254	254	254	254	254	254	3,048
	a. Depreciation (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		586	585	582	581	578	577	575	573	571	568	567	565	6,908
	a. Recoverable Costs Allocated to Energy		586	585	582	581	578	577	575	573	571	568	567	565	6,908
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
11.	Demand Jurisdictional Factor	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
12.	Retail Energy-Related Recoverable Costs (E)		586	585	582	581	578	577	575	573	571	568	567	565	6,908
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$586	\$585	\$582	\$581	\$578	\$577	\$575	\$573	\$571	\$568	\$567	\$565	\$6,908

Notes:

- (A) Applicable depreciable base for Big Bend; account 311.40.
- (B) Line 6 x 7, 3628% x 1/12 (Jan-Dec). Based on ROE of 11.50%, with weighted income tax rate of 25.3450% (expansion factor of 1.33950).
- (C) Line 6 x 1, 8938% x 1/12 (Jan-Dec).
- (D) Applicable depreciation rate is 2.5%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Projected Period Amount
January 2025 to December 2025

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

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	a. Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other - AFUDC (excl from CWIP)		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$28,490,542	\$28,490,542	\$28,490,542	\$28,490,542	\$28,490,542	\$28,490,542	\$28,490,542	\$28,490,542	\$28,490,542	\$28,490,542	\$28,490,542	\$28,490,542	\$28,490,542	\$28,490,542
3.	Less: Accumulated Depreciation	(23,902,082)	(24,029,576)	(24,157,070)	(24,284,564)	(24,412,058)	(24,539,552)	(24,667,046)	(24,794,540)	(24,922,034)	(25,049,528)	(25,177,022)	(25,304,516)	(25,432,010)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$4,588,461	\$4,460,967	\$4,333,473	\$4,205,979	\$4,078,485	\$3,950,991	\$3,823,497	\$3,696,003	\$3,568,509	\$3,441,015	\$3,313,521	\$3,186,027	\$3,058,533	
6.	Average Net Investment		4,524,714	4,397,220	4,269,726	4,142,232	4,014,738	3,887,244	3,759,750	3,632,256	3,504,762	3,377,268	3,249,774	3,122,280	
7.	Return on Average Net Investment		\$27,762	\$26,980	\$26,198	\$25,415	\$24,633	\$23,851	\$23,069	\$22,286	\$21,504	\$20,722	\$19,940	\$19,157	\$281,517
	a. Equity Component Grossed Up For Taxes (B)		7,141	6,940	6,738	6,537	6,336	6,135	5,934	5,732	5,531	5,330	5,129	4,927	72,410
	b. Debt Component Grossed Up For Taxes (C)														
8.	Investment Expenses		127,494	127,494	127,494	127,494	127,494	127,494	127,494	127,494	127,494	127,494	127,494	127,494	1,529,928
	a. Depreciation (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		162,397	161,414	160,430	159,446	158,463	157,480	156,497	155,512	154,529	153,546	152,563	151,578	1,883,855
	a. Recoverable Costs Allocated to Energy		162,397	161,414	160,430	159,446	158,463	157,480	156,497	155,512	154,529	153,546	152,563	151,578	1,883,855
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
11.	Demand Jurisdictional Factor		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
12.	Retail Energy-Related Recoverable Costs (E)		162,397	161,414	160,430	159,446	158,463	157,480	156,497	155,512	154,529	153,546	152,563	151,578	1,883,855
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$162,397	\$161,414	\$160,430	\$159,446	\$158,463	\$157,480	\$156,497	\$155,512	\$154,529	\$153,546	\$152,563	\$151,578	\$1,883,855

Notes:

- (A) Applicable depreciable base for Big Bend: accounts 311.45 (\$141,968), 312.45 (\$28,341,531), and 315.45 (\$7,043).
- (B) Line 6 x 7.3628% x 1/12 (Jan-Dec). Based on ROE of 11.50%, with weighted income tax rate of 25.3450% (expansion factor of 1.33950).
- (C) Line 6 x 1.8938% x 1/12 (Jan-Dec).
- (D) Applicable depreciation rates are 3.5%, 5.4%, and 2.8%.
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of the Projected Period Amount
January 2025 to December 2025

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

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	a. Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$22,652,292	\$22,652,292	\$22,652,292	\$22,652,292	\$22,652,292	\$22,652,292	\$22,652,292	\$22,652,292	\$22,652,292	\$22,652,292	\$22,652,292	\$22,652,292	\$22,652,292	\$22,652,292
3.	Less: Accumulated Depreciation	(13,157,776)	(13,257,673)	(13,357,570)	(13,457,467)	(13,557,364)	(13,657,261)	(13,757,158)	(13,857,055)	(13,956,952)	(14,056,849)	(14,156,746)	(14,256,643)	(14,356,540)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$9,494,516	9,394,619	9,294,722	9,194,825	9,094,928	8,995,031	8,895,134	8,795,237	8,695,340	8,595,443	8,495,546	8,395,649	8,295,752	
6.	Average Net Investment		9,444,567	9,344,670	9,244,773	9,144,876	9,044,979	8,945,082	8,845,185	8,745,288	8,645,391	8,545,494	8,445,597	8,345,700	
7.	Return on Average Net Investment		\$57,949	\$57,336	\$56,723	\$56,110	\$55,497	\$54,884	\$54,271	\$53,658	\$53,045	\$52,432	\$51,819	\$51,206	\$654,930
	a. Equity Component Grossed Up For Taxes (B)		14,905	14,747	14,590	14,432	14,274	14,117	13,959	13,802	13,644	13,486	13,329	13,171	168,456
	b. Debt Component Grossed Up For Taxes (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
8.	Investment Expenses		99,897	99,897	99,897	99,897	99,897	99,897	99,897	99,897	99,897	99,897	99,897	99,897	1,198,764
	a. Depreciation (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		172,751	171,980	171,210	170,439	169,668	168,898	168,127	167,357	166,586	165,815	165,045	164,274	2,022,150
	a. Recoverable Costs Allocated to Energy		172,751	171,980	171,210	170,439	169,668	168,898	168,127	167,357	166,586	165,815	165,045	164,274	2,022,150
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
11.	Demand Jurisdictional Factor		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
12.	Retail Energy-Related Recoverable Costs (E)		172,751	171,980	171,210	170,439	169,668	168,898	168,127	167,357	166,586	165,815	165,045	164,274	2,022,150
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$172,751	\$171,980	\$171,210	\$170,439	\$169,668	\$168,898	\$168,127	\$167,357	\$166,586	\$165,815	\$165,045	\$164,274	\$2,022,150

Notes:

- (A) Applicable depreciable base for Big Bend; accounts 312.45 (\$21,855,886), 311.45 (\$40,016), 316.40 (\$71,401), 315.45 (\$594,901), and 312.40 (\$90,088).
- (B) Line 6 x 7.3628% x 1/12 (Jan-Dec). Based on ROE of 11.50%, with weighted income tax rate of 25.3450% (expansion factor of 1.33950).
- (C) Line 6 x 1.9338% x 1/12 (Jan-Dec).
- (D) Applicable depreciation rate is 5.4%, 3.5%, 2.0%, 2.8%, and 3.8%.
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of the Projected Period Amount
January 2025 to December 2025

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

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	a. Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$351,594	\$351,594	\$351,594	\$351,594	\$351,594	\$351,594	\$351,594	\$351,594	\$351,594	\$351,594	\$351,594	\$351,594	\$351,594	\$351,594
3.	Less: Accumulated Depreciation	(195,903)	(194,723)	(195,543)	(196,363)	(197,183)	(198,003)	(198,823)	(199,643)	(200,463)	(201,283)	(202,103)	(202,923)	(203,743)	(203,743)
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$157,691	156,871	156,051	155,231	154,411	153,591	152,771	151,951	151,131	150,311	149,491	148,671	147,851	147,851
6.	Average Net Investment		157,281	156,461	155,641	154,821	154,001	153,181	152,361	151,541	150,721	149,901	149,081	148,261	148,261
7.	Return on Average Net Investment		\$965	\$960	\$955	\$950	\$945	\$940	\$935	\$930	\$925	\$920	\$915	\$910	\$11,250
	a. Equity Component Grossed Up For Taxes (B)		248	247	246	244	243	242	240	239	238	237	235	234	2,893
	b. Debt Component Grossed Up For Taxes (C)														
8.	Investment Expenses		820	820	820	820	820	820	820	820	820	820	820	820	9,840
	a. Depreciation (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		2,033	2,027	2,021	2,014	2,008	2,002	1,995	1,989	1,983	1,977	1,970	1,964	23,983
	a. Recoverable Costs Allocated to Energy		2,033	2,027	2,021	2,014	2,008	2,002	1,995	1,989	1,983	1,977	1,970	1,964	23,983
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
11.	Demand Jurisdictional Factor		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
12.	Retail Energy-Related Recoverable Costs (E)		2,033	2,027	2,021	2,014	2,008	2,002	1,995	1,989	1,983	1,977	1,970	1,964	23,983
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$2,033	\$2,027	\$2,021	\$2,014	\$2,008	\$2,002	\$1,995	\$1,989	\$1,983	\$1,977	\$1,970	\$1,964	\$23,983

Notes:
 (A) Applicable depreciable base for Big Bend; accounts 315.44.
 (B) Line 6 x 7.3628% x 1/12 (Jan-Dec). Based on ROE of 11.50%, with weighted income tax rate of 25.3450% (expansion factor of 1.33950).
 (C) Line 6 x 1.8938% x 1/12 (Jan-Dec).
 (D) Applicable depreciation rate is 2.8%
 (E) Line 9a x Line 10
 (F) Line 9b x Line 11

Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of the Projected Period Amount
January 2025 to December 2025

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

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	a. Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473
3.	Less: Accumulated Depreciation	(1,140,822)	(1,145,676)	(1,150,530)	(1,155,384)	(1,160,238)	(1,165,092)	(1,169,946)	(1,174,800)	(1,179,654)	(1,184,508)	(1,189,362)	(1,194,216)	(1,199,070)	(1,199,070)
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$420,651	415,797	410,943	406,089	401,235	396,381	391,527	386,673	381,819	376,965	372,111	367,257	362,403	362,403
6.	Average Net Investment		418,224	413,370	408,516	403,662	398,808	393,954	389,100	384,246	379,392	374,538	369,684	364,830	364,830
7.	Return on Average Net Investment		\$2,566	\$2,536	\$2,507	\$2,477	\$2,447	\$2,417	\$2,387	\$2,358	\$2,328	\$2,298	\$2,268	\$2,238	\$28,827
	a. Equity Component Grossed Up For Taxes (B)		660	652	645	637	629	622	614	606	599	591	583	576	7,414
	b. Debt Component Grossed Up For Taxes (C)														
8.	Investment Expenses		4,854	4,854	4,854	4,854	4,854	4,854	4,854	4,854	4,854	4,854	4,854	4,854	58,248
	a. Depreciation (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		8,080	8,042	8,006	7,968	7,930	7,893	7,855	7,818	7,781	7,743	7,705	7,668	94,489
	a. Recoverable Costs Allocated to Energy		8,080	8,042	8,006	7,968	7,930	7,893	7,855	7,818	7,781	7,743	7,705	7,668	94,489
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
11.	Demand Jurisdictional Factor		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
12.	Retail Energy-Related Recoverable Costs (E)		8,080	8,042	8,006	7,968	7,930	7,893	7,855	7,818	7,781	7,743	7,705	7,668	94,489
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$8,080	\$8,042	\$8,006	\$7,968	\$7,930	\$7,893	\$7,855	\$7,818	\$7,781	\$7,743	\$7,705	\$7,668	\$94,489

Notes:
 (A) Applicable depreciable base for Polk; account 342.81.
 (B) Line 6 x 7.3628% x 1/12 (Jan-Dec). Based on ROE of 11.50%, with weighted income tax rate of 25.3450% (expansion factor of 1.33950).
 (C) Line 6 x 1.8938% x 1/12 (Jan-Dec).
 (D) Applicable depreciation rate is 3.7%.
 (E) Line 9a x Line 10
 (F) Line 9b x Line 11

Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of the Projected Period Amount
January 2025 to December 2025
 Return on Capital Investments, Depreciation and Taxes
 For Project: Big Bend Unit 4 SOFA
 (in Dollars)

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	a. Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Cleanings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$2,865,696	\$2,865,696	\$2,865,696	\$2,865,696	\$2,865,696	\$2,865,696	\$2,865,696	\$2,865,696	\$2,865,696	\$2,865,696	\$2,865,696	\$2,865,696	\$2,865,696	\$2,865,696
3.	Less: Accumulated Depreciation	(1,480,843)	(1,493,691)	(1,506,539)	(1,519,387)	(1,532,235)	(1,545,083)	(1,557,931)	(1,570,779)	(1,583,627)	(1,596,475)	(1,609,323)	(1,622,171)	(1,635,019)	(1,635,019)
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$1,384,853	1,372,005	1,359,157	1,346,309	1,333,461	1,320,613	1,307,765	1,294,917	1,282,069	1,269,221	1,256,373	1,243,525	1,230,677	1,230,677
6.	Average Net Investment	1,378,429	1,365,581	1,352,733	1,339,885	1,327,037	1,314,189	1,301,341	1,288,493	1,275,645	1,262,797	1,249,949	1,237,101	1,237,101	1,237,101
7.	Return on Average Net Investment		\$8,458	\$8,379	\$8,300	\$8,221	\$8,142	\$8,063	\$7,985	\$7,906	\$7,827	\$7,748	\$7,669	\$7,590	\$96,288
	a. Equity Component Grossed Up For Taxes (B)		2,175	2,155	2,135	2,115	2,094	2,074	2,054	2,033	2,013	1,993	1,973	1,952	24,766
	b. Debt Component Grossed Up For Taxes (C)		12,848	12,848	12,848	12,848	12,848	12,848	12,848	12,848	12,848	12,848	12,848	12,848	154,176
8.	Investment Expenses		0	0	0	0	0	0	0	0	0	0	0	0	0
	a. Depreciation (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)	23,481	23,382	23,283	23,184	23,084	22,985	22,887	22,787	22,688	22,589	22,490	22,390	22,290	275,230
	a. Recoverable Costs Allocated to Energy	23,481	23,382	23,283	23,184	23,084	22,985	22,887	22,787	22,688	22,589	22,490	22,390	22,290	275,230
	b. Recoverable Costs Allocated to Demand	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
11.	Demand Jurisdictional Factor	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
12.	Retail Energy-Related Recoverable Costs (E)	23,481	23,382	23,283	23,184	23,084	22,985	22,887	22,787	22,688	22,589	22,490	22,390	22,290	275,230
13.	Retail Demand-Related Recoverable Costs (F)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)	\$23,481	\$23,382	\$23,283	\$23,184	\$23,084	\$22,985	\$22,887	\$22,787	\$22,688	\$22,589	\$22,490	\$22,390	\$22,290	\$275,230

Notes:
 (A) Applicable depreciable base for Big Bend; account 312.44.
 (B) Line 6 x 7.3628% x 1/12 (Jan-Dec). Based on ROE of 11.50%, with weighted income tax rate of 25.3450% (expansion factor of 1.33950).
 (C) Line 6 x 1.8938% x 1/12 (Jan-Dec).
 (D) Applicable depreciation rate is 5.4%.
 (E) Line 9a x Line 10
 (F) Line 9b x Line 11

Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of the Projected Period Amount
January 2025 to December 2025

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

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	a. Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$71,260,468	\$71,260,468	\$71,260,468	\$71,260,468	\$71,260,468	\$71,260,468	\$71,260,468	\$71,260,468	\$71,260,468	\$71,260,468	\$71,260,468	\$71,260,468	\$71,260,468	\$71,260,468
3.	Less: Accumulated Depreciation	(38,439,384)	(38,705,958)	(38,972,532)	(39,239,106)	(39,505,680)	(39,772,254)	(40,038,828)	(40,305,402)	(40,571,976)	(40,838,550)	(41,105,124)	(41,371,698)	(41,638,272)	(41,904,846)
4.	CIWP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$32,821,084	\$32,554,510	\$32,287,936	\$32,021,362	\$31,754,788	\$31,488,214	\$31,221,640	\$30,955,066	\$30,688,492	\$30,421,918	\$30,155,344	\$29,888,770	\$29,622,196	\$29,355,622
6.	Average Net Investment		32,687,797	32,421,223	32,154,649	31,888,075	31,621,501	31,354,927	31,088,353	30,821,779	30,555,205	30,288,631	30,022,057	29,755,483	29,488,909
7.	Return on Average Net Investment		\$200,561	\$198,926	\$197,290	\$195,655	\$194,019	\$192,383	\$190,748	\$189,112	\$187,477	\$185,841	\$184,205	\$182,570	\$180,934
	a. Equity Component Grossed Up For Taxes (B)		51,587	51,166	50,745	50,325	49,904	49,483	49,063	48,642	48,221	47,801	47,380	46,959	46,538
	b. Debt Component Grossed Up For Taxes (C)		148,974	147,760	146,545	145,330	144,115	142,900	141,685	140,470	139,255	138,040	136,825	135,610	134,395
8.	Investment Expenses		266,574	266,574	266,574	266,574	266,574	266,574	266,574	266,574	266,574	266,574	266,574	266,574	266,574
	a. Depreciation (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		518,722	516,666	514,609	512,554	510,497	508,440	506,385	504,328	502,272	500,216	498,159	496,103	494,046
	a. Recoverable Costs Allocated to Energy		518,722	516,666	514,609	512,554	510,497	508,440	506,385	504,328	502,272	500,216	498,159	496,103	494,046
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
11.	Demand Jurisdictional Factor		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
12.	Retail Energy-Related Recoverable Costs (E)		518,722	516,666	514,609	512,554	510,497	508,440	506,385	504,328	502,272	500,216	498,159	496,103	494,046
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$518,722	\$516,666	\$514,609	\$512,554	\$510,497	\$508,440	\$506,385	\$504,328	\$502,272	\$500,216	\$498,159	\$496,103	\$494,046

Notes:

- (A) Applicable depreciable base for Big Bend: accounts 311.54 (\$16,857,250), 312.54 (\$42,515,153), 315.54 (\$10,642,027), 316.54 (\$687,934), 315.40 (\$558,103).
- (B) Line 6 x 7.3628% x 1/12 (Jan-Dec). Based on ROE of 11.50%, with weighted income tax rate of 25.3450% (expansion factor of 1.33950).
- (C) Line 6 x 1.8938% x 1/12 (Jan-Dec).
- (D) Applicable depreciation rate is 3.5%, 5.4%, 2.8%, 1.9%, 2.2%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of the Projected Period Amount
January 2025 to December 2025
 Return on Capital Investments, Depreciation and Taxes
 For Project: Big Bend FGD System Reliability
 (in Dollars)

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	a. Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$24,467,806	\$24,467,806	\$24,467,806	\$24,467,806	\$24,467,806	\$24,467,806	\$24,467,806	\$24,467,806	\$24,467,806	\$24,467,806	\$24,467,806	\$24,467,806	\$24,467,806	\$24,467,806
3.	Less: Accumulated Depreciation	(9,357,121)	(9,466,819)	(9,576,517)	(9,686,215)	(9,795,913)	(9,905,611)	(10,015,309)	(10,125,007)	(10,234,705)	(10,344,403)	(10,454,101)	(10,563,799)	(10,673,497)	(10,783,195)
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$15,110,685	\$15,000,987	\$14,891,289	\$14,781,591	\$14,671,893	\$14,562,195	\$14,452,497	\$14,342,799	\$14,233,101	\$14,123,403	\$14,013,705	\$13,904,007	\$13,794,309	\$13,684,611
6.	Average Net Investment	15,055,836	14,946,138	14,836,440	14,726,742	14,617,044	14,507,346	14,397,648	14,287,950	14,178,252	14,068,554	13,958,856	13,849,158	13,739,460	13,629,762
7.	Return on Average Net Investment		\$92,378	\$91,705	\$91,031	\$90,358	\$89,685	\$89,012	\$88,339	\$87,666	\$86,993	\$86,320	\$85,647	\$84,974	\$84,301
	a. Equity Component Grossed Up For Taxes (B)		23,761	23,587	23,414	23,241	23,068	22,895	22,722	22,549	22,376	22,203	22,029	21,856	21,683
	b. Debt Component Grossed Up For Taxes (C)		68,617	68,118	67,617	67,116	66,615	66,114	65,613	65,112	64,611	64,110	63,609	63,108	62,607
8.	Investment Expenses	109,698	109,698	109,698	109,698	109,698	109,698	109,698	109,698	109,698	109,698	109,698	109,698	109,698	1,316,376
	a. Depreciation (D)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)	225,837	224,990	224,990	224,143	223,297	222,451	221,605	220,759	219,913	219,067	218,221	217,374	216,528	2,654,185
	a. Recoverable Costs Allocated to Energy	225,837	224,990	224,990	224,143	223,297	222,451	221,605	220,759	219,913	219,067	218,221	217,374	216,528	2,654,185
	b. Recoverable Costs Allocated to Demand	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
11.	Demand Jurisdictional Factor	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
12.	Retail Energy-Related Recoverable Costs (E)	225,837	224,990	224,143	223,297	222,451	221,605	220,759	219,913	219,067	218,221	217,374	216,528	215,682	2,654,185
13.	Retail Demand-Related Recoverable Costs (F)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)	\$225,837	\$224,990	\$224,143	\$223,297	\$222,451	\$221,605	\$220,759	\$219,913	\$219,067	\$218,221	\$217,374	\$216,528	\$215,682	\$2,654,185

Notes:

- (A) Applicable depreciable base for Big Bend: accounts 312.45 (\$23,011,597) and 312.44 (\$1,456,209).
- (B) Line 6 x 7.3628% x 1/12 (Jan-Dec). Based on ROE of 11.50%, with weighted income tax rate of 25.3450% (expansion factor of 1.33950).
- (C) Line 6 x 1.8938% x 1/12 (Jan-Dec).
- (D) Applicable depreciation rate is 5.4% and 5.4%.
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of the Projected Period Amount
January 2025 to December 2025

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

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	a. Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other - AFUDC (excl from CWIP)		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$7,064,224	\$7,064,224	\$7,064,224	\$7,064,224	\$7,064,224	\$7,064,224	\$7,064,224	\$7,064,224	\$7,064,224	\$7,064,224	\$7,064,224	\$7,064,224	\$7,064,224	\$7,064,224
3.	Less: Accumulated Depreciation	(2,506,481)	(2,534,882)	(2,563,283)	(2,591,684)	(2,620,085)	(2,648,486)	(2,676,887)	(2,705,288)	(2,733,460)	(2,761,444)	(2,789,427)	(2,817,411)	(2,845,395)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$4,557,743	4,529,342	4,500,941	4,472,540	4,444,139	4,415,738	4,387,337	4,358,936	4,330,764	4,302,780	4,274,796	4,246,812	4,218,829	
6.	Average Net Investment		4,543,542	4,515,141	4,486,740	4,458,339	4,429,938	4,401,537	4,373,136	4,344,850	4,316,772	4,288,788	4,260,804	4,232,820	
7.	Return on Average Net Investment		\$27,878	\$27,703	\$27,529	\$27,355	\$27,181	\$27,006	\$26,832	\$26,659	\$26,486	\$26,315	\$26,143	\$25,971	\$323,058
	a. Equity Component Grossed Up For Taxes (B)		7,170	7,126	7,081	7,036	6,991	6,946	6,902	6,857	6,813	6,768	6,724	6,680	83,094
	b. Debt Component Grossed Up For Taxes (C)														
8.	Investment Expenses		28,401	28,401	28,401	28,401	28,401	28,401	28,401	28,172	27,984	27,984	27,984	27,984	338,914
	a. Depreciation (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		63,449	63,230	63,011	62,792	62,573	62,353	62,135	61,888	61,283	61,067	60,851	60,635	745,067
	a. Recoverable Costs Allocated to Energy		63,449	63,230	63,011	62,792	62,573	62,353	62,135	61,888	61,283	61,067	60,851	60,635	745,067
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
11.	Demand Jurisdictional Factor		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
12.	Retail Energy-Related Recoverable Costs (E)		63,449	63,230	63,011	62,792	62,573	62,353	62,135	61,888	61,283	61,067	60,851	60,635	745,067
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$63,449	\$63,230	\$63,011	\$62,792	\$62,573	\$62,353	\$62,135	\$61,888	\$61,283	\$61,067	\$60,851	\$60,635	\$745,067

Notes:

- (A) Applicable depreciable base for Big Bend and Polk; accounts 312.44 (\$3,427,481), 341.80 (\$26,150), 315.40 (\$1,226,949), 312.45 (\$2,053,017), 315.44 (\$16,035), 315.45 (\$53,832), 311.40 (\$13,216), 345.81 (\$2,232), 312.54 (\$210,285), and 395.00 (\$35,018).
- (B) Line 6 x 7.3628% x 1/12 (Jan-Dec). Based on ROE of 11.50%, with weighted income tax rate of 25.3450% (expansion factor of 1.33950).
- (C) Line 6 x 1.8938% x 1/12 (Jan-Dec).
- (D) Applicable depreciation rate is 5.4%, 3.0%, 2.2%, 2.8%, 2.8%, 2.8%, 2.5%, 2.5%, 5.4%, and 14.3%.
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Projected Period Amount
January 2025 to December 2025

For Project: SO₂ Emissions Allowances
(in Dollars)

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments														
	a. Purchases/Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Sales/Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Auction Proceeds/Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Working Capital Balance	\$0	0	0	0	0	0	0	0	0	0	0	0	0	0
	a. FERC 158.1 Allowance Inventory	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	b. FERC 158.2 Allowances Withheld	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	c. FERC 182.3 Other Regl. Assets - Losses	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	d. FERC 254.01 Regulatory Liabilities - Gains	(34,129)	(34,129)	(34,129)	(34,129)	(34,126)	(34,126)	(34,126)	(34,126)	(34,122)	(34,122)	(34,119)	(34,119)	(34,119)	(34,119)
	Total Working Capital Balance	(\$34,133)	(34,129)	(34,129)	(34,129)	(34,126)	(34,126)	(34,126)	(34,126)	(34,122)	(34,122)	(34,119)	(34,119)	(34,119)	(34,119)
3.															
	Average Net Working Capital Balance		(\$34,131)	(\$34,129)	(\$34,129)	(\$34,128)	(\$34,126)	(\$34,126)	(\$34,124)	(\$34,122)	(\$34,122)	(\$34,120)	(\$34,119)	(\$34,119)	(\$34,119)
4.															
	Return on Average Net Working Capital Balance		(209)	(209)	(209)	(209)	(209)	(209)	(209)	(209)	(209)	(209)	(209)	(209)	(2,508)
5.	a. Equity Component Grossed Up For Taxes (A)	(54)	(54)	(54)	(54)	(54)	(54)	(54)	(54)	(54)	(54)	(54)	(54)	(54)	(648)
	b. Debt Component Grossed Up For Taxes (B)	(263)	(263)	(263)	(263)	(263)	(263)	(263)	(263)	(263)	(263)	(263)	(263)	(263)	(3,156)
6.	Total Return Component		(209)	(263)	(263)	(263)	(263)	(263)	(263)	(263)	(263)	(263)	(263)	(263)	(3,156)
7.	Expenses:														
	a. Gains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Losses	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	c. SO ₂ Allowance Expense	(2)	1	1	1	(2)	1	1	(2)	1	1	(2)	1	1	1
8.	Net Expenses (D)		(2)	1	1	(2)	1	1	(2)	1	1	(2)	1	1	1
9.	Total System Recoverable Expenses (Lines 6 + 8)		(265)	(262)	(262)	(265)	(262)	(262)	(265)	(262)	(262)	(265)	(262)	(262)	(3,155)
	a. Recoverable Costs Allocated to Energy	(265)	(262)	(262)	(262)	(262)	(262)	(262)	(265)	(262)	(262)	(265)	(262)	(262)	(3,155)
	b. Recoverable Costs Allocated to Demand	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
11.	Demand Jurisdictional Factor	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
12.	Retail Energy-Related Recoverable Costs (E)	(265)	(262)	(262)	(262)	(265)	(262)	(262)	(265)	(262)	(262)	(265)	(262)	(262)	(3,156)
13.	Retail Demand-Related Recoverable Costs (F)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Juris. Recoverable Costs (Lines 12 + 13)	(\$265)	(\$262)	(\$262)	(\$262)	(\$265)	(\$262)	(\$262)	(\$265)	(\$262)	(\$262)	(\$265)	(\$262)	(\$262)	(\$3,156)

Notes:

(A) Line 6 x 7.3628% x 1/12 (Jan-Dec). Based on ROE of 11.50%, with weighted income tax rate of 25.3450% (expansion factor of 1.33950).

(B) Line 6 x 1.8935% x 1/12 (Jan-Dec).

(C) Line 6 is reported on Schedule 7E.

(D) Line 8 is reported on Schedule 5E.

(E) Line 9a x Line 10

(F) Line 9b x Line 11

Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of the Projected Period Amount
January 2025 to December 2025

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

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	a. Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other - AFUDC (excl from CWIP)		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$21,467,359	\$21,467,359	\$21,467,359	\$21,467,359	\$21,467,359	\$21,467,359	\$21,467,359	\$21,467,359	\$21,467,359	\$21,467,359	\$21,467,359	\$21,467,359	\$21,467,359	\$21,467,359
3.	Less: Accumulated Depreciation	(6,460,827)	(6,505,908)	(6,550,989)	(6,596,070)	(6,641,151)	(6,686,232)	(6,731,313)	(6,776,394)	(6,821,475)	(6,866,556)	(6,911,637)	(6,956,718)	(7,001,799)	(7,001,799)
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$15,006,532	\$14,961,451	\$14,916,370	\$14,871,289	\$14,826,208	\$14,781,127	\$14,736,046	\$14,690,965	\$14,645,884	\$14,600,803	\$14,555,722	\$14,510,641	\$14,465,560	\$14,465,560
6.	Average Net Investment		14,983,992	14,938,911	14,893,830	14,848,749	14,803,668	14,758,587	14,713,506	14,668,425	14,623,344	14,578,263	14,533,182	14,488,101	14,488,101
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		\$91,937	\$91,660	\$91,384	\$91,107	\$90,830	\$90,554	\$90,277	\$90,001	\$89,724	\$89,447	\$89,171	\$88,894	\$1,084,986
	b. Debt Component Grossed Up For Taxes (C)		23,647	23,576	23,505	23,434	23,363	23,292	23,220	23,149	23,078	23,007	22,936	22,865	279,072
8.	Investment Expenses		45,081	45,081	45,081	45,081	45,081	45,081	45,081	45,081	45,081	45,081	45,081	45,081	540,972
	a. Depreciation (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		160,665	160,317	159,970	159,622	159,274	158,927	158,578	158,231	157,883	157,535	157,188	156,840	1,905,030
	a. Recoverable Costs Allocated to Energy		160,665	160,317	159,970	159,622	159,274	158,927	158,578	158,231	157,883	157,535	157,188	156,840	1,905,030
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
11.	Demand Jurisdictional Factor		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
12.	Retail Energy-Related Recoverable Costs (E)		160,665	160,317	159,970	159,622	159,274	158,927	158,578	158,231	157,883	157,535	157,188	156,840	1,905,030
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$160,665	\$160,317	\$159,970	\$159,622	\$159,274	\$158,927	\$158,578	\$158,231	\$157,883	\$157,535	\$157,188	\$156,840	\$1,905,030

Notes:

- (A) Applicable depreciable base for Big Bend; accounts 311.40
- (B) Line 6 x 7, 3628% x 1/12 (Jan-Dec). Based on ROE of 11.50%, with weighted income tax rate of 25.3450% (expansion factor of 1.33950).
- (C) Line 6 x 1, 8938% x 1/12 (Jan-Dec).
- (D) Applicable depreciation rate is 2.5%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of the Projected Period Amount
January 2025 to December 2025

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

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments		\$78,706	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$78,706
	a. Expenditures/Additions		0	0	0	0	0	0	0	0	853,799	0	0	0	853,799
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other - AFUDC (excl from CWIP)		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Services/Depreciation Base (A)	\$3,959,426	\$3,959,426	\$3,959,426	\$3,959,426	\$3,959,426	\$3,959,426	\$3,959,426	\$3,959,426	\$3,959,426	\$4,813,225	\$4,813,225	\$4,813,225	\$4,813,225	\$4,813,225
3.	Less: Accumulated Depreciation	(537,273)	(548,070)	(556,867)	(569,664)	(580,461)	(591,258)	(602,055)	(612,852)	(623,649)	(634,446)	(647,963)	(661,460)	(674,967)	(674,967)
4.	CWIP - Non-Interest Bearing	775,093	853,799	853,799	853,799	853,799	853,799	853,799	853,799	853,799	853,799	853,799	853,799	853,799	853,799
5.	Net Investment (Lines 2 + 3 + 4)	\$4,197,246	4,265,155	4,254,358	4,243,561	4,232,764	4,221,967	4,211,170	4,200,373	4,189,576	4,178,779	4,165,272	4,151,765	4,138,258	4,138,258
6.	Average Net Investment	4,231,200	4,259,756	4,248,959	4,238,162	4,227,365	4,216,568	4,205,771	4,194,974	4,184,177	4,172,025	4,158,518	4,145,011	4,131,504	4,118,000
7.	Return on Average Net Investment		\$25,961	\$26,136	\$26,070	\$26,004	\$25,938	\$25,871	\$25,805	\$25,739	\$25,673	\$25,598	\$25,515	\$25,432	\$309,742
	a. Equity Component Grossed Up For Taxes (B)		6,678	6,723	6,706	6,689	6,671	6,654	6,637	6,620	6,603	6,584	6,563	6,542	79,670
	b. Debt Component Grossed Up For Taxes (C)		19,283	19,413	19,364	19,315	19,267	19,216	19,165	19,114	19,063	19,012	18,961	18,910	229,700
8.	Investment Expenses		10,797	10,797	10,797	10,797	10,797	10,797	10,797	10,797	10,797	13,507	13,507	13,507	137,694
	a. Depreciation (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		10,797	10,797	10,797	10,797	10,797	10,797	10,797	10,797	10,797	13,507	13,507	13,507	137,694
9.	Total System Recoverable Expenses (Lines 7 + 8)		43,436	43,656	43,573	43,490	43,406	43,322	43,239	43,156	43,073	45,689	45,585	45,481	527,106
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		43,436	43,656	43,573	43,490	43,406	43,322	43,239	43,156	43,073	45,689	45,585	45,481	527,106
10.	Energy Jurisdictional Factor	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
11.	Demand Jurisdictional Factor	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
12.	Retail Energy-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (F)		43,436	43,656	43,573	43,490	43,406	43,322	43,239	43,156	43,073	45,689	45,585	45,481	527,106
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$43,436	\$43,656	\$43,573	\$43,490	\$43,406	\$43,322	\$43,239	\$43,156	\$43,073	\$45,689	\$45,585	\$45,481	\$527,106

Notes:
 (A) Applicable depreciable base for Big Bend; accounts 311.40 (\$2,464,676), 312.44 (\$668,735) and 312.40 (\$1,679,814).
 (B) Line 6 x 7, 3628% x 1/12 (Jan-Dec). Based on ROE of 11.50%, with weighted income tax rate of 25.3450% (expansion factor of 1.33950).
 (C) Line 6 x 1, 8938% x 1/12 (Jan-Dec).
 (D) Applicable depreciation rate is 2.5%, 5.4% and 3.8%.
 (E) Line 9a x Line 10
 (F) Line 9b x Line 11

Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of the Projected Period Amount
January 2025 to December 2025

Return on Capital Investments, Depreciation and Taxes
 For Project: Coal Combustion Residuals (CCR Rule - Phase II)
 (in Dollars)

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Cleanings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other - AFUDC (excl from CWIP)		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$1,308,034	\$1,308,034	\$1,308,034	\$1,308,034	\$1,308,034	\$1,308,034	\$1,308,034	\$1,308,034	\$1,308,034	\$1,308,034	\$1,308,034	\$1,308,034	\$1,308,034	\$1,308,034
3.	Less: Accumulated Depreciation	(60,059)	(63,863)	(67,667)	(71,471)	(75,275)	(79,079)	(82,883)	(86,687)	(90,491)	(94,295)	(98,099)	(101,903)	(105,707)	(109,511)
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$1,247,975	1,244,171	1,240,367	1,236,563	1,232,759	1,228,955	1,225,151	1,221,347	1,217,543	1,213,739	1,209,935	1,206,131	1,202,327	1,198,523
6.	Average Net Investment		1,246,073	1,242,269	1,238,465	1,234,661	1,230,857	1,227,053	1,223,249	1,219,445	1,215,641	1,211,837	1,208,033	1,204,229	1,200,425
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)	\$7,645	\$7,622	\$7,599	\$7,575	\$7,552	\$7,529	\$7,505	\$7,482	\$7,458	\$7,435	\$7,412	\$7,389	\$7,365	\$7,342
	b. Debt Component Grossed Up For Taxes (C)	1,967	1,961	1,955	1,949	1,942	1,936	1,930	1,924	1,918	1,912	1,906	1,900	1,894	1,888
8.	Investment Expenses														
	a. Depreciation (D)	3,804	3,804	3,804	3,804	3,804	3,804	3,804	3,804	3,804	3,804	3,804	3,804	3,804	3,804
	b. Amortization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)	13,416	13,387	13,358	13,328	13,298	13,269	13,239	13,210	13,181	13,151	13,122	13,093	13,063	13,034
	a. Recoverable Costs Allocated to Energy	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand	13,416	13,387	13,358	13,328	13,298	13,269	13,239	13,210	13,181	13,151	13,122	13,093	13,063	13,034
10.	Energy Jurisdictional Factor	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
11.	Demand Jurisdictional Factor	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
12.	Retail Energy-Related Recoverable Costs (E)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (F)	13,416	13,387	13,358	13,328	13,298	13,269	13,239	13,210	13,181	13,151	13,122	13,093	13,063	13,034
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)	\$13,416	\$13,387	\$13,358	\$13,328	\$13,298	\$13,269	\$13,239	\$13,210	\$13,181	\$13,151	\$13,122	\$13,093	\$13,063	\$13,034

Notes:

- (A) Applicable depreciable base for Big Bend, accounts 311.44.
- (B) Line 6 x 7.3628% x 1/12 (Jan-Dec). Based on ROE of 11.50%, with weighted income tax rate of 25.3450% (expansion factor of 1.33950).
- (C) Line 6 x 1.8938% x 1/12 (Jan-Dec).
- (D) Applicable depreciation rate is 3.3%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of the Projected Period Amount
January 2025 to December 2025
 Return on Capital Investments, Depreciation and Taxes
 For Project: Big Bend ELG Compliance
 (in Dollars)

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	a. Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other - AFUDC (excl from CWIP)		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$32,706,280	\$32,706,280	\$32,706,280	\$32,706,280	\$32,706,280	\$32,706,280	\$32,706,280	\$32,706,280	\$32,706,280	\$32,706,280	\$32,706,280	\$32,706,280	\$32,706,280	\$32,706,280
3.	Less: Accumulated Depreciation	(1,002,074)	(1,072,382)	(1,142,690)	(1,212,998)	(1,283,306)	(1,353,614)	(1,423,922)	(1,494,230)	(1,564,538)	(1,634,846)	(1,705,154)	(1,775,462)	(1,845,770)	(1,916,078)
4.	CWIP - Non-Interest Bearing	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
5.	Net Investment (Lines 2 + 3 + 4)	\$31,704,206	\$31,633,898	\$31,563,590	\$31,493,282	\$31,422,974	\$31,352,666	\$31,282,358	\$31,212,050	\$31,141,742	\$31,071,434	\$31,001,126	\$30,930,818	\$30,860,510	\$30,790,202
6.	Average Net Investment		31,669,052	31,598,744	31,528,436	31,458,128	31,387,820	31,317,512	31,247,204	31,176,896	31,106,588	31,036,280	30,965,972	30,895,664	30,825,356
7.	Return on Average Net Investment		\$194,311	\$193,879	\$193,448	\$193,017	\$192,585	\$192,154	\$191,722	\$191,291	\$190,860	\$190,428	\$189,997	\$189,565	\$189,133
	a. Equity Component Grossed Up For Taxes (B)		49,979	49,868	49,757	49,646	49,535	49,424	49,313	49,202	49,091	48,980	48,869	48,759	48,648
	b. Debt Component Grossed Up For Taxes (C)		144,332	144,011	143,691	143,371	143,050	142,730	142,409	142,088	141,768	141,447	141,126	140,805	140,484
8.	Investment Expenses		70,308	70,308	70,308	70,308	70,308	70,308	70,308	70,308	70,308	70,308	70,308	70,308	70,308
	a. Depreciation (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		314,598	314,055	313,513	312,971	312,428	311,886	311,343	310,801	310,259	309,716	309,174	308,632	308,090
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		314,598	314,055	313,513	312,971	312,428	311,886	311,343	310,801	310,259	309,716	309,174	308,632	308,090
10.	Energy Jurisdictional Factor		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
11.	Demand Jurisdictional Factor		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
12.	Retail Energy-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (F)		314,598	314,055	313,513	312,971	312,428	311,886	311,343	310,801	310,259	309,716	309,174	308,632	308,090
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$314,598	\$314,055	\$313,513	\$312,971	\$312,428	\$311,886	\$311,343	\$310,801	\$310,259	\$309,716	\$309,174	\$308,632	\$308,090

Notes:

- (A) Applicable depreciable base for Big Bend; accounts 312.40 (\$1,511,804) and 311.40 (\$31,194,476).
- (B) Line 6 x 7.3628% x 1/12 (Jan-Dec). Based on ROE of 11.50%, with weighted income tax rate of 25.3450% (expansion factor of 1.33950).
- (C) Line 6 x 1.8938% x 1/12 (Jan-Dec).
- (D) Applicable depreciation rate is 3.8% and 2.5%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of the Projected Period Amount
January 2025 to December 2025
 Return on Capital Investments, Depreciation and Taxes
 For Project: Big Bend Unit 1, Section 3.16(b) Impingement Mortality
 (in Dollars)

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other - AFUDC (excl from CWIP)		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$11,515,547	\$11,515,547	\$11,515,547	\$11,515,547	\$11,515,547	\$11,515,547	\$11,515,547	\$11,515,547	\$11,515,547	\$11,515,547	\$11,515,547	\$11,515,547	\$11,515,547	\$11,515,547
3.	Less: Accumulated Depreciation	(751,156)	(788,582)	(826,008)	(863,434)	(900,860)	(938,286)	(975,712)	(1,013,138)	(1,050,564)	(1,087,990)	(1,125,416)	(1,162,842)	(1,200,268)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$10,764,391	\$10,726,965	\$10,689,539	\$10,652,113	\$10,614,687	\$10,577,261	\$10,539,835	\$10,502,409	\$10,464,983	\$10,427,557	\$10,390,131	\$10,352,705	\$10,315,279	
6.	Average Net Investment	10,745,678	10,708,252	10,670,826	10,633,400	10,595,974	10,558,548	10,521,122	10,483,696	10,446,270	10,408,844	10,371,418	10,333,992		
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)	\$65,932	\$65,702	\$65,473	\$65,243	\$65,013	\$64,784	\$64,554	\$64,324	\$64,095	\$63,865	\$63,636	\$63,406	\$63,177	\$776,027
	b. Debt Component Grossed Up For Taxes (C)	16,958	16,899	16,840	16,781	16,722	16,663	16,604	16,545	16,486	16,427	16,368	16,309	16,250	199,602
8.	Investment Expenses														
	a. Depreciation (D)	37,426	37,426	37,426	37,426	37,426	37,426	37,426	37,426	37,426	37,426	37,426	37,426	37,426	449,112
	b. Amortization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)	120,316	120,027	119,739	119,450	119,161	118,873	118,584	118,295	118,007	117,718	117,430	117,141	116,853	1,424,741
	a. Recoverable Costs Allocated to Energy	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand	120,316	120,027	119,739	119,450	119,161	118,873	118,584	118,295	118,007	117,718	117,430	117,141	116,853	1,424,741
10.	Energy Jurisdictional Factor	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
11.	Demand Jurisdictional Factor	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
12.	Retail Energy-Related Recoverable Costs (E)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (F)	120,316	120,027	119,739	119,450	119,161	118,873	118,584	118,295	118,007	117,718	117,430	117,141	116,853	1,424,741
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)	\$120,316	\$120,027	\$119,739	\$119,450	\$119,161	\$118,873	\$118,584	\$118,295	\$118,007	\$117,718	\$117,430	\$117,141	\$116,853	\$1,424,741

Notes:

- (A) Applicable depreciable base for Big Bend; accounts 314.40.
- (B) Line 6 x 7.3628% x 1/12 (Jan-Dec). Based on ROE of 11.50%, with weighted income tax rate of 25.3450% (expansion factor of 1.33950).
- (C) Line 6 x 1.8338% x 1/12 (Jan-Dec).
- (D) Applicable depreciation rate is 3.9%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of the Projected Period Amount
January 2025 to December 2025

Return on Capital Investments, Depreciation and Taxes
 For Project: Bayside 316(b) Compliance
 (in Dollars)

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	a. Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other - AFUDC (excl from CWIP)		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$18,011,894	\$18,011,894	\$18,011,894	\$18,011,894	\$18,011,894	\$18,011,894	\$18,011,894	\$18,011,894	\$18,011,894	\$18,011,894	\$18,011,894	\$18,011,894	\$18,011,894	\$18,011,894
3.	Less: Accumulated Depreciation	(153,102)	(208,639)	(264,176)	(319,713)	(375,250)	(430,787)	(486,324)	(541,861)	(597,398)	(652,935)	(708,472)	(764,009)	(819,546)	(875,083)
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$17,858,792	\$17,803,255	\$17,747,718	\$17,692,181	\$17,636,644	\$17,581,107	\$17,525,570	\$17,470,033	\$17,414,496	\$17,358,959	\$17,303,422	\$17,247,885	\$17,192,348	\$17,136,811
6.	Average Net Investment		17,831,024	17,775,487	17,719,950	17,664,413	17,608,876	17,553,339	17,497,802	17,442,265	17,386,728	17,331,191	17,275,654	17,220,117	17,164,580
7.	Return on Average Net Investment		\$109,405	\$109,064	\$108,724	\$108,383	\$108,042	\$107,701	\$107,361	\$107,020	\$106,679	\$106,338	\$105,998	\$105,657	\$105,316
	a. Equity Component Grossed Up For Taxes (B)		28,140	28,053	27,965	27,877	27,790	27,702	27,614	27,527	27,439	27,352	27,264	27,176	27,088
	b. Debt Component Grossed Up For Taxes (C)		81,265	81,011	80,759	80,507	80,255	80,003	79,751	79,499	79,247	79,000	78,748	78,496	78,244
8.	Investment Expenses		55,537	55,537	55,537	55,537	55,537	55,537	55,537	55,537	55,537	55,537	55,537	55,537	55,537
	a. Depreciation (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		55,537	55,537	55,537	55,537	55,537	55,537	55,537	55,537	55,537	55,537	55,537	55,537	55,537
9.	Total System Recoverable Expenses (Lines 7 + 8)		193,082	192,654	192,226	191,797	191,369	190,940	190,512	190,084	189,655	189,227	188,799	188,370	187,941
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		193,082	192,654	192,226	191,797	191,369	190,940	190,512	190,084	189,655	189,227	188,799	188,370	187,941
10.	Energy Jurisdictional Factor		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
11.	Demand Jurisdictional Factor		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
12.	Retail Energy-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (F)		193,082	192,654	192,226	191,797	191,369	190,940	190,512	190,084	189,655	189,227	188,799	188,370	187,941
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$193,082	\$192,654	\$192,226	\$191,797	\$191,369	\$190,940	\$190,512	\$190,084	\$189,655	\$189,227	\$188,799	\$188,370	\$187,941

Notes:

- (A) Applicable depreciable base for Bayside; accounts 341.30.
- (B) Line 6 x 7.3628% x 1/12 (Jan-Dec). Based on ROE of 11.50%, with weighted income tax rate of 25.3450% (expansion factor of 1.33950).
- (C) Line 6 x 1.8938% x 1/12 (Jan-Dec).
- (D) Applicable depreciation rate is 3.7%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of the Projected Period Amount
January 2025 to December 2025
 Return on Capital Investments, Depreciation and Taxes
 For Project: Big Bend NESHAP Subpart YYYY Compliance
 (in Dollars)

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	a. Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other - AFUDC (excl from CWIP)		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$503,214	\$503,214	\$503,214	\$503,214	\$503,214	\$503,214	\$503,214	\$503,214	\$503,214	\$503,214	\$503,214	\$503,214	\$503,214	\$503,214
3.	Less: Accumulated Depreciation	(31,852)	(32,993)	(34,134)	(35,275)	(36,416)	(37,557)	(38,698)	(39,839)	(40,980)	(42,121)	(43,262)	(44,403)	(45,544)	(46,685)
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$471,362	470,221	469,080	467,939	466,798	465,657	464,516	463,375	462,234	461,093	459,952	458,811	457,670	456,529
6.	Average Net Investment		470,792	469,651	468,510	467,369	466,228	465,087	463,946	462,805	461,664	460,523	459,382	458,241	457,100
7.	Return on Average Net Investment		\$2,889	\$2,882	\$2,875	\$2,868	\$2,861	\$2,854	\$2,847	\$2,840	\$2,833	\$2,826	\$2,819	\$2,812	\$2,805
	a. Equity Component Grossed Up For Taxes (B)		743	741	739	738	736	734	732	730	729	727	725	723	721
	b. Debt Component Grossed Up For Taxes (C)		1,141	1,141	1,141	1,141	1,141	1,141	1,141	1,141	1,141	1,141	1,141	1,141	1,141
8.	Investment Expenses		1,141	1,141	1,141	1,141	1,141	1,141	1,141	1,141	1,141	1,141	1,141	1,141	1,141
	a. Depreciation (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		4,773	4,764	4,755	4,747	4,738	4,729	4,720	4,711	4,703	4,694	4,685	4,676	4,667
	a. Recoverable Costs Allocated to Energy		4,773	4,764	4,755	4,747	4,738	4,729	4,720	4,711	4,703	4,694	4,685	4,676	4,667
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
11.	Demand Jurisdictional Factor		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
12.	Retail Energy-Related Recoverable Costs (E)		4,773	4,764	4,755	4,747	4,738	4,729	4,720	4,711	4,703	4,694	4,685	4,676	4,667
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$4,773	\$4,764	\$4,755	\$4,747	\$4,738	\$4,729	\$4,720	\$4,711	\$4,703	\$4,694	\$4,685	\$4,676	\$4,667

Notes:
 (A) Applicable depreciable base for Big Bend: accounts 343.44
 (B) Line 6 x 7.3628% x 1/12 (Jan-Dec). Based on ROE of 11.50%, with weighted income tax rate of 25.3450% (expansion factor of 1.33950).
 (C) Line 6 x 1.8938% x 1/12 (Jan-Dec).
 (D) Applicable depreciation rate is 2.7%.
 (E) Line 9a x Line 10
 (F) Line 9b x Line 11

Tampa Electric Company
Environmental Cost Recovery Clause
January 2025 through December 2025
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Big Bend Unit 3 Flue Gas Desulfurization (“FGD”) Integration

Project Description:

This project involved the integration of Big Bend Unit 3 flue gases into the Big Bend Unit 4 Flue Gas Desulfurization (“FGD”) system. The integration was accomplished by installing interconnecting ductwork between Unit 3 precipitator outlet ducts and the Unit 4 FGD inlet duct. The Unit 4 FGD outlet duct was interconnected with the Unit 3 chimney via new ductwork and a new stack breaching. New ductwork, linings, isolation dampers, support steel, and stack annulus pressurization fans were procured and installed. Modifications to the materials handling systems and controls were also necessary.

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2024 through December 2024, is \$913,648 compared to the original projection of \$910,981.

The actual/estimated O&M expense for the period January 2024 through December 2024 is \$0 and did not vary from the original projection.

Progress Summary: This project was approved by the Commission in Docket No. 19960688-EI, Order No. PSC-1996-1048-FOF-EI, issued August 14, 1996. The project is complete and in service.

Projections: The estimated depreciation plus return for the period January 2025 through December 2025 is \$1,222,587.

There are no projected O&M costs for the period January 2025 through December 2025.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2025 through December 2025
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Big Bend Unit 4 Continuous Emissions Monitors (“CEMs”)

Project Description:

Continuous emissions monitors (“CEMs”) were installed on the flue gas inlet and outlet of Big Bend Unit 4 to monitor compliance with the CAAA requirements. The monitors are capable of measuring, recording and electronically reporting SO₂, NO_x and volumetric gas flow out of the stack. The project consisted of monitors, a CEM building, the CEMs control and power cables to supply a complete system.

40 CFR Part 75 includes the general requirements for the installation, certification, operation, and maintenance of CEMs and specific requirements for the monitoring of pollutants, opacity, and volumetric flow. These regulations are very comprehensive and specific as to the requirements for CEMs, and in essence, they define the components needed and their configuration.

Project Accomplishment:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2024 through December 2024 is \$0 and did not vary from the original projection.

Progress Summary: This project was approved by the Commission in Docket No. 19960688-EI, Order No. PSC-1996-1048-FOF-EI, issued August 14, 1996. The project is complete and in service.

Projections: There is no projected depreciation or return for the period January 2025 through December 2025 as the asset was fully recovered at the end of 2023.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2025 through December 2025
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Big Bend Units 1 & 2 Flue Gas Desulfurization (“FGD”)

Project Description:

The Big Bend Units 1 & 2 FGD system consists of equipment capable of removing SO₂ from the flue gas generated by the combustion of coal. The FGD was installed in order to comply with Phase II of the CAAA. Compliance with Phase II was required by January 1, 2000. The CAAA impose SO₂ emission limits on existing steam electric units with an output capacity of greater than 25 megawatts and all new utility units. Tampa Electric conducted an exhaustive analysis of options to comply with Phase II of the CAAA that culminated in the selection of the FGD project to serve Big Bend Units 1 & 2.

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2024 through December 2024 is \$1,655,898 compared to the original projection of \$1,653,538.

The actual/estimated O&M expense for the period January 2024 through December 2024 is \$0 and did not vary from the original projection.

Progress Summary: This project was approved by the Commission in Docket No. 19980693-EI, Order No. PSC-1999-0075-FOF-EI, issued January 11, 1999. The project is complete and in service.

Projections: The estimated depreciation plus return for the period January 2025 through December 2025 is \$1,883,855.

There are no O&M costs projected for the period January 2025 through December 2025.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2025 through December 2025
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Big Bend Section 114 Mercury Testing Platform

Project Description:

The Mercury Emissions Information Collection Effort is mandated by the EPA. The EPA asserts that Section 114 of the CAAA grants EPA the authority to request the collection of information necessary for it to study whether it is appropriate and necessary to develop performance of emission standards for electric utility steam generating units.

In a letter dated November 25, 1998, Tampa Electric was notified by the EPA that, pursuant to Section 114 of the CAAA, the company was required to periodically sample and analyze coal shipments for mercury and chlorine content during the period January 1, 1999, through December 31, 1999.

In addition to coal sampling, stack testing and analyses are also required. Tampa Electric received a second letter from EPA, dated March 11, 1999, requiring Tampa Electric to perform specialized mercury testing of the inlet and outlet of the last emission control device installed for Big Bend Units 1, 2 or 3, and Polk Unit 1 as part of the mercury data collection. Part of the cost incurred to perform the stack testing is due to the need to construct special test facilities at the Big Bend stack testing location to meet EPA's testing requirements.

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2024 through December 2024 is \$7,621 compared to the original projection of \$7,602.

Progress Summary: This project was approved by the Commission in Docket No. 19990976-EI, Order No. PSC-99-2103-PAA-EI, issued October 25, 1999. The project was placed in service in December 1999 and completed in May 2000.

Projections: The estimated depreciation plus return for the period January 2025 through December 2025 is \$6,908.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2025 through December 2025
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Big Bend Flue Gas Desulfurization (“FGD”) Optimization and Utilization

Project Description:

In order to meet the requirements of the FDEP Consent Final Judgment and the EPA Consent Decree, Tampa Electric was required to optimize the SO₂ removal efficiency and operations of the Big Bend Units 1, 2 and 3 FGD systems. Tampa Electric performed activities in three key areas to improve the performance and reliability of the Big Bend Units 1, 2 and 3 FGD systems. The majority of the improvements required on the Unit 3 tower module included the tower piping, nozzle and internal improvements, ductwork improvements, electrical system reliability improvements, tower control improvements, dibasic acid system improvements, booster fan reliability, absorber system improvements, quencher system improvements, and tower demister improvements. Big Bend Units 1 and 2 FGD system improvements included additional preventative maintenance, oxidation air control improvements, and tower water, air reagent and start-up piping upgrades. In order to ensure reliability of the FGD systems, improvements to the common limestone supply, gypsum de-watering stack reliability and wastewater treatment plant were also performed.

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2024 through December 2024 is \$1,518,561 compared to the original projection of \$1,514,097.

Progress Summary: This project was approved by the Commission in Docket No. 20000685-EI, Order No. PSC-2000-1906-PAA-EI, issued October 18, 2000. The project is complete and in service.

Projections: The estimated depreciation plus return for the period January 2025 through December 2025 is \$2,022,150.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2025 through December 2025
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Big Bend Particulate Monitor (“PM”) Minimization and Monitoring

Project Description:

In order to meet the requirements of the FDEP Consent Final Judgment and the EPA Consent Decree, Tampa Electric is required to develop a Best Operational Practices (“BOP”) study to minimize emissions from each electrostatic precipitator (“ESP”) at Big Bend, as well as perform a best available control technology (“BACT”) analysis for the upgrade of each existing ESP. The company is also required to install and operate particulate matter continuous emission monitors on Big Bend Units 1, 2 and 3 FGD systems. Tampa Electric identified improvements that were necessary to optimize ESP performance such as modifications to the turning vanes and precipitator distribution plates, and upgrades to the controls and software system of the precipitators. Tampa Electric incurred costs associated with the recommendations of the BOP study and the BACT analysis in 2001 and continues to make O&M and capital expenditures.

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2024 through December 2024 is \$23,751 compared to the original projection of \$23,677.

The actual/estimated O&M costs for the period January 2024 through December 2024 is \$168,934 compared to the original projection of \$312,000. This variance is due to past over payments to the third-party maintenance contractor. The contract was updated for 2024, and the overpayments were applied to services rendered the first half of 2024.

Progress Summary: This project was approved by the Commission in Docket No. 20001186-EI, Order No. PSC-2000-2104-PAA-EI, issued November 6, 2000. The project is complete and in service.

Projections: The estimated depreciation plus return for the period January 2025 through December 2025 is \$23,983.

The estimated O&M costs for the period January 2025 through December 2025 are \$321,360.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2025 through December 2025
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: SO₂ Emission Allowances

Project Description:

The acid rain control title of the CAAA sets forth a comprehensive regulatory mechanism designed to control acid rain by limiting sulfur dioxide emissions by electric utilities. The CAAA requires reductions in SO₂ emissions in two phases. Phase I began on January 1, 1995, and applies to 110 mostly coal-fired utility plants containing about 260 generating units. These plants are owned by some 40 jurisdictional utility systems that are expected to reduce annual SO₂ emissions by as much as 4.5 million tons. Phase II began on January 1, 2000, and applies to virtually all existing steam-electric generating utility units with capacity exceeding 25 megawatts and to new generating utility units of any size. The EPA issues to the owners of generating units' allowances (defined as an authorization to emit, during or after a specified calendar year, one ton of SO₂) equal to the number of tons of SO₂ emissions authorized by the CAAA. EPA does not assess a charge for the allowances it awards.

Project Accomplishments:

Fiscal Expenditures: The actual/estimated return on average net working capital for the period January 2024 through December 2024 is (\$2,832) compared to the original projection of (\$2,820).

The actual/estimated O&M costs for the period January 2024 through December 2024 are (\$47) compared to the original projection of (\$7). The variance is due to an actual gain on SO₂ auction allowance proceeds of \$40, that were not anticipated.

Progress Summary: SO₂ emission allowances are being used by Tampa Electric to meet compliance standards for Phase I of the CAAA.

Project Projections: The estimated return on average net working capital for the period January 2025 through December 2025 is (\$3,156).

The estimated O&M costs for the period January 2025 through December 2025 are (\$46).

Tampa Electric Company
Environmental Cost Recovery Clause
January 2025 through December 2025
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: National Pollutant Discharge Elimination System (“NPDES”) Annual Surveillance Fees

Project Description:

Chapter 62-4.052, Florida Administrative Code (“F.A.C.”), implements the annual regulatory program and surveillance fees for wastewater permits. These fees are in addition to the application fees described in Rule 62-4.050, F.A.C. Tampa Electric’s Big Bend, Polk, and Bayside Stations are affected by this rule.

Project Accomplishments:

Fiscal Expenditures: The actual/estimated O&M expense for the period January 2024 through December 2024 is \$34,531 compared to the original projection of \$34,500.

Progress Summary: NPDES Surveillance fees are paid annually for the prior year.

Projections: The estimated O&M costs for the period January 2025 through December 2025 are \$35,535.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2025 through December 2025
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Gannon Thermal Discharge Study

Project Description:

This project was a direct requirement from the FDEP in conjunction with the renewal of Tampa Electric's Industrial Wastewater Facility Permit under the provisions of Chapter 403, Florida Statutes, and applicable rules of the Florida Administrative Code, which constitute authorization for the company's Gannon Station facility to discharge to waters of the State under the NPDES. The FDEP permit is Permit No. FL0000809. Specifically, Tampa Electric was required to perform a 316(a) determination for Gannon Station to ensure the protection and propagation of a balanced, indigenous population of shellfish, fish, and wildlife within the primary area of study. The project had two facets: 1) developing a plan of study and identified the thermal plume, and 2) implemented the plan of study through appropriate sampling to make the determination if any adverse impacts are occurring.

Project Accomplishments:

Fiscal Expenditures: The actual/estimated O&M expense for the period January 2024 through December 2024 is \$0 and did not vary from the original projection.

Progress Summary: This project was approved by the Commission in Docket No. 20010593-EI, Order No. PSC-2001-1847-PAA-EI on September 4, 2001. The project is complete and in service.

Projections: There are no O&M costs projected for the period January 2025 through December 2025.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2025 through December 2025
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Polk NO_x Emissions Reduction

Project Description:

This project was designed to meet a lower NO_x emissions limit established by the FDEP for Polk Unit 1 by July 1, 2005. The lower limit of 15 parts per million by volume dry basis at 15 percent O₂ is specified in FDEP Permit No. PSD-FL-194F issued February 5, 2002. The project consisted of two phases: 1) the humidification of syngas through the installation of a syngas saturator; and 2) the modification of controls and the installation of additional guide vanes to the diluent nitrogen compressor.

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2024 through December 2024 is \$101,698 compared to the original projection of \$101,495.

The actual/estimated O&M expense for the period January 2024 through December 2024 is \$0 and did not vary from the original projection.

Progress Summary: This project was approved by the Commission in Docket No. 20020726-EI, Order No. PSC-2002-1445-PAA-EI on October 21, 2002. The project is complete and in service.

Project Projections: The estimated depreciation plus return for the period January 2025 through December 2025 is \$94,489.

There are no O&M costs projected for the period of January 2025 through December 2025.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2025 through December 2025
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Bayside Selective Catalytic Reduction (“SCR”) Consumables

Project Description:

This project is necessary to achieve the NO_x emissions limit of 3.5 parts per million established by the FDEP Consent Final Judgment and the EPA Consent Decree for the natural gas-fired Bayside Power Station. To achieve this NO_x limit, the installation of selective catalytic reduction (SCR) systems is required. An SCR system requires consumable goods – primarily anhydrous ammonia – to be injected into the catalyst bed in order to achieve the required NO_x emissions limit. Principally, the project was designed to capture the cost of consumable goods necessary to operate the SCR systems.

Project Accomplishments:

Fiscal Expenditures: The actual/estimated O&M costs for the period January 2024 through December 2024 are \$210,508 compared to the original projection of \$303,777. The variance is due to an extended major outage on Unit 2 Steam Turbine and Combustion Turbine machines during the first and second quarters of 2024, which led to less generation and lowered the need for consumables.

Progress Summary: This project was approved by the Commission in Docket No. 20021255-EI, Order No. PSC-2003-0469-PAA-EI, issued April 4, 2003. Annual O&M expenses will continue to be incurred.

Projections: The estimated O&M costs for the period January 2025 through December 2025 are \$312,890.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2025 through December 2025
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Big Bend Unit 4 Separated Overfire Air (“SOFA”)

Project Description:

This project is necessary to assist in achieving the NO_x emissions limit established by the FDEP Consent Final Judgment and the EPA Consent Decree for Big Bend Unit 4. A SOFA system stages secondary combustion air to prevent NO_x formation that would otherwise require removal by post-combustion technology. In-furnace combustion control through a SOFA system is the most cost-effective means to reduce NO_x emissions prior to the application of these technologies. Costs associated with the SOFA system entailed capital expenditures for equipment installation and subsequent annual maintenance.

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2024 through December 2024 is \$213,890 compared to the original projection of \$212,172.

The actual/estimated O&M expense for the period January 2024 through December 2024 is \$0 and did not vary from the original projection.

Progress Summary: This project was approved by the Commission in Docket No. 20030226-EI, Order No. PSC-2003-0684-PAA-EI, issued June 6, 2003. The project is complete and in service.

Projections: The estimated depreciation plus return for the period January 2025 through December 2025 is \$275,230.

There are no O&M costs projected for the period January 2025 through December 2025.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2025 through December 2025
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Clean Water Act Section 316(b) Phase II Study

Project Description:

This project was a direct requirement from the EPA to reduce impingement and entrainment of aquatic organisms related to the withdrawal of waters for cooling purposes through cooling water intake structures. The Phase II Rule requires that power plants meet certain criteria to comply with national performance standards for impingement and entrainment. Accordingly, Tampa Electric must develop its compliance strategies for its Bayside and Big Bend Stations and then submit these strategies for approval through a Comprehensive Demonstration Study to the FDEP.

Project Accomplishments:

Fiscal Expenditures: The actual/estimated O&M costs for the period January 2024 through December 2024 are \$0 compared to the original projection of \$5,000. The variance is due to the FDEP's approval of the Plan of Study taking longer than anticipated, postponing the Study activities to occur in 2025.

Progress Summary: This project was approved by the Commission in Docket No. 20041300-EI, Order No. PSC-2005-0164-PAA-EI, issued February 10, 2005.

Projections: The estimated O&M costs for the period January 2025 through December 2025 are \$5,150.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2025 through December 2025
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Big Bend Unit 3 Selective Catalytic Reduction (“SCR”)

Project Description:

In order to meet the requirements of the FDEP Consent Final Judgment and the EPA Consent Decree, Tampa Electric was required to make additional reductions of NO_x emissions at Big Bend Station on a per unit basis at prescribed times. The installation of cost-effective SCR technology on the generating units was necessary to meet NO_x emissions requirements.

Project Accomplishments:

Fiscal Expenditures: The actual/estimated O&M costs for the period January 2024 through December 2024 are \$0 and did not vary from the original projection.

Progress Summary: This project was approved by the Commission in Docket No. 20041376-EI, Order No. PSC-2005-0502-CO-EI, issued May 9, 2005. The project is complete and in service.

Projections: There are no O&M costs projected for the period January 2025 through December 2025.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2025 through December 2025
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Big Bend Unit 4 Selective Catalytic Reduction (“SCR”)

Project Description:

In order to meet the requirements of the FDEP Consent Final Judgment and the EPA Consent Decree, Tampa Electric was required to make additional reductions of NO_x emissions at Big Bend Station on a per unit basis at prescribed times. The installation of cost-effective SCR technology on the generating units was necessary to meet NO_x emissions requirements.

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2024 through December 2024 is \$5,165,354 compared to the original projection of \$5,128,324.

The actual/estimated O&M costs for the period January 2024 through December 2024 are \$1,754,777 compared to the original projection of \$780,000. The variance is due to the costs to replace the sonic horns, which are integral to the performance of the SCR by periodically clearing ash generated during the operation of the equipment.

Progress Summary: This project was approved by the Commission in Docket No. 20040750-EI, Order No. PSC-2004-0986-PAA-EI, issued October 11, 2004. The project is complete and in service.

Projections: The estimated depreciation plus return for the period January 2025 through December 2025 is \$6,088,951.

The estimated O&M costs for the period January 2025 through December 2025 are \$803,400.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2025 through December 2025
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Arsenic Groundwater Standard Program

Project Description:

The Arsenic Groundwater Standard Program that is required by the Environmental Protection Agency and the Department of Environmental Protection became effective January 1, 2005. It requires regulated entities of the State of Florida to monitor the drinking water and groundwater Maximum Contaminant Level ("MCL") for arsenic under the federal rule known as the Safe Drinking Water Act.

Project Accomplishments:

Fiscal Expenditures: The actual/estimated O&M expense for the period January 2024 through December 2024 is \$0 and did not vary from the original projection.

Progress Summary: This project was approved by the Commission in Docket No. 20050683-EI, Order No. PSC-2006-0138-PAA-EI, issued February 23, 2006. The project is complete and in service.

Projections: There are no O&M costs projected for the period of January 2025 through December 2025.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2025 through December 2025
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Big Bend Flue Gas Desulfurization (“FGD”) System Reliability

Project Description:

The Big Bend FGD Reliability project is necessary to maintain the FGD system operations that are required by the Consent Decree. Tampa Electric is required to operate the FGD systems at Big Bend Station whenever coal is combusted in the units with few exceptions. The compliance dates for the strictest operational characteristics were January 1, 2011, for Big Bend Unit 3 and January 1, 2014, for Big Bend Units 1 and 2.

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2024 through December 2024 is \$2,050,928 compared to the original projection of \$2,043,898.

Progress Summary: This project was approved by the Commission in Docket No. 20050598-EI, Order No. PSC-2006-0602-PAA-EI, issued July 10, 2006. The project is complete and in service.

Projections: The estimated depreciation plus return for the period January 2025 through December 2025 is \$2,654,185.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2025 through December 2025
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Mercury Air Toxics Standards (“MATS”)

Project Description:

In March 2005, the Environmental Protection Agency (“EPA”) promulgated the Clean Air Mercury Rule (“CAMR”) and was later challenged in court. On February 8, 2008, the Circuit Court of Appeals for the District of Columbia vacated CAMR and ordered a new rule by March 2011. On December 11, 2011, the EPA issued a final version of the rule that applies to all coal and oil-fired electric generating units with a capacity of 25 MW or more and with a compliance deadline is April 16, 2015. The rule sets forth hazardous air pollutant standards (“HAP”) for mercury, non-mercury metal HAPs and acid gasses.

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2024 through December 2024 is \$624,538 compared to the original projection of \$622,416.

The actual/estimated O&M costs for the period January 2024 through December 2024 are \$3,109 compared to the original projection of \$1,000. The variance is due to the unplanned vendor costs to service and calibrate the mercury analytical equipment.

Progress Summary: This project was approved by the Commission in Docket No. 20120302-EI, Order No. PSC-2013-0191-PAA-EI, issued May 6, 2013. The project is in service.

Projections: The estimated depreciation plus return for the period January 2025 through December 2025 is projected to be \$745,067.

The estimated O&M costs for the period January 2025 through December 2025 are \$1,030.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2025 through December 2025
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Greenhouse Gas (“GHG”) Reduction Program

Project Description:

On September 22, 2009, the EPA enacted a new rule for reporting Greenhouse Gas (“GHG”) emissions from large sources and suppliers effective January 1, 2010, in preparation for the first annual GHG report, due March 31, 2011. The new rule is intended to collect accurate and timely emissions data to inform future policy decisions as set forth in the final rule for GHG emission reporting pursuant to the Florida Climate Protection Act, Chapter 403.44 of the Florida Statutes and the docket EPA-HQ-OAR2008-0508-054. The nationwide GHG emissions reduction rule will impact Tampa Electric’s generation fleet, components of its transmission and distribution system as well as company service vehicles. According to the rule, the company began collecting greenhouse gas emissions data effective January 1, 2010, to establish a baseline inventory to report to the EPA.

Project Accomplishments:

Fiscal Expenditures: The actual/estimated O&M expense for the period January 2024 through December 2024 is \$18,987 compared to the original projection of \$25,000. The variance will resolve when compliance activities occurring later this year are billed and subsequently paid.

Progress Summary: This project was approved by the Commission in Docket No. 20090508-EI, Order No. PSC-2010-0157-PAA-EI, issued March 22, 2010. The project is complete and in service.

Projections: The estimated O&M costs for the period January 2025 through December 2025 are \$25,750.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2025 through December 2025
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Big Bend Gypsum Storage Facility

Project Description:

The Big Bend New Gypsum Storage Facility is necessary to maintain the FGD system operations that are required by the Consent Decree. Tampa Electric is required to operate the FGD systems in order to comply with the CAAA. Gypsum is a by-product of the FGD operations and Tampa Electric had been managing its gypsum inventory through marketing efforts to sell gypsum an existing storage facility. However, the existing storage facility was no longer sufficient to hold the entire gypsum inventory, and Tampa Electric needed an additional storage facility. The new storage facility covers approximately 27 acres and holds approximately 870,000 tons of gypsum.

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2024 through December 2024 is \$1,964,686 compared to the original projection of \$1,957,718.

The actual/estimated O&M costs for the period January 2024 through December 2024 is \$181,930 compared to the original projection of \$240,000. The variance is due to a reduction in coal generation, compared to the original projection, therefore the amount of gypsum processing and storage area maintenance is reduced.

Progress Summary: This project was approved by the Commission in Docket No. 20110262-EI, Order No. PSC-2012-0493-PAA-EI, issued September 26, 2012. The project was placed in service in November 2014.

Projections: The estimated depreciation plus return for the period January 2025 through December 2025 is \$1,905,030.

The estimated O&M costs for the period January 2025 through December 2025 are \$247,200.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2025 through December 2025
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Big Bend Coal Combustion Residuals (“CCR”) Rule - Phases I & II

Project Description:

On April 17, 2015, the EPA published the CCR Rule with an effective date of October 19, 2015. The new rule requires the safe disposal of CCR in landfills and surface impoundments. Compliance activities include placing fugitive emissions dust control plans, increasing inspections, installing new groundwater monitoring wells, and closure of certain impoundments at CCR regulated management units.

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2024 through December 2024 for Phase I and Phase II are \$452,968 and \$129,767 compared to the original projections of \$468,814 and \$129,197, respectively.

The actual/estimated O&M costs for the period January 2024 through December 2024 for Phase I is \$0 and did not vary from the original projection. For Phase II, the actual/estimated O&M expense for the period January 2024 through December 2024 is \$0 and did not vary from the original projection.

Progress Summary: Phase I was approved by the Commission in Docket No. 20150223-EI, Order No. PSC-2016-0068-PAA-EI, issued February 9, 2016. Phase II was approved by the Commission in Docket No. 20170168-EI, Order No. 2017-0483-PAA-EI, issued December 22, 2017.

Projections: The estimated depreciation plus return for the period January 2025 through December 2025 for Phase I and Phase II is \$527,106 and \$159,052, respectively.

There are no O&M costs projected for the period January 2025 through December 2025 for either Phase I or Phase II.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2025 through December 2025
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Big Bend Effluent Limitation Guidelines “ELG” Compliance

Project Description:

On November 3, 2015, the EPA published the ELG Rule with an effective date of January 4, 2016. The ELG Rule establish limits for wastewater discharges from flue gas desulfurization (“FGD”) processes, fly ash and bottom ash transport water, leachate from ponds and landfills containing coal combustion residuals (“CCR”), gasification processes, and flue gas mercury controls. The final rule requires compliance as soon as possible after November 1, 2020, and no later than December 31, 2023. Tampa Electric hired an engineering consulting firm to perform the Big Bend ELG Compliance Study, completed in 2018, that concluded with a determination of the most appropriate ELG compliance measures identified.

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2024 through December 2024 for Big Bend ELG Compliance is \$3,523,383 compared to the original projection of \$3,390,384. This variance is due to delays in 2023, pushing the completion of water treatment filtration equipment on the long term flyash pumps 6A and 6B and installation costs into 2024.

The actual/estimated O&M costs for the period January 2024 through December 2024 for Big Bend ELG Compliance is \$600,000 compared to the original projection of \$60,000. The variance is due to the additional costs required to meet operational constraints.

Progress Summary: The Study program was approved by the Commission in Docket No. 20160027-EI, Order No. PSC-2016-0248-PAA-EI, issued June 28, 2016, and it is now complete. The Compliance Project was approved by the Commission in Docket No. 2018007-EI, Order No. PSC-2018-0594-FOF-EI, issued December 20, 2018.

Projections: The estimated depreciation plus return for the period January 2025 through December 2025 is \$3,739,376.

The estimated O&M costs for the period of January 2025 through December 2025 are \$800,000.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2025 through December 2025
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Big Bend Unit 1 Section 316(b) Impingement Mortality

Project Description:

In August 2014, the Environmental Protection Agency (“EPA”) published their final rule regarding Section 316(b) of the Clean Water Act. The rule became effective in October 2014. The rule establishes requirements for cooling water intake structures (“CWIS”) at existing facilities. Section 316(b) requires that the location, design, construction, and capacity of CWIS reflect the best technology available (“BTA”) for minimizing adverse environmental impacts. For this project, compliance activities include modifying the existing Big Bend Unit 1 CWIS to reduce impingement mortality of affected living organisms.

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2024 through December 2024 is \$1,267,861, compared to the original projection of \$1,473,877. This variance is due to the retirement of the old screen and organism return equipment, which reduced the amount of depreciation calculated for the in-service equipment.

The actual/estimated O&M expense for the period January 2024 through December 2024 is \$120,000 compared to the original projection of \$240,000. The variance is due to the new system requiring less operating and maintenance costs than originally projected.

Progress Summary: This project was approved by the Commission in Docket No. 2018007-EI, Order No. PSC-2018-0594-FOF-EI, issued December 20, 2018.

Projections: The estimated depreciation plus return for the period January 2025 through December 2025 is \$1,424,741.

The estimated O&M costs for the period of January 2025 through December 2025 are \$125,000.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2025 through December 2025
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Bayside 316(b) Compliance

Project Description:

In August 2014, the Environmental Protection Agency (“EPA”) published their final rule regarding Section 316(b) of the Clean Water Act. The rule became effective in October 2014. The rule establishes requirements for cooling water intake structures (“CWIS”) at existing facilities. Section 316(b) requires that the location, design, construction, and capacity of CWIS reflect the best technology available (“BTA”) for minimizing adverse environmental impacts. For this project, compliance activities include modifying the existing Bayside Power Station CWIS to reduce impingement mortality of affected living organisms.

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2024 through December 2024 is \$1,583,040, compared to the original projection of \$1,878,112. This variance is due to a delay in project completion resulting from performance issues with the Unit 2 traveling screens.

The actual/estimated O&M expense for the period January 2024 through December 2024 is \$0 and did not vary from the original projection.

Progress Summary: This project was approved by the Commission in Docket No. 20210087-EI, Order No. PSC-2021-0356-PAA-EI, issued September 15, 2021.

Projections: The estimated depreciation plus return for the period January 2025 through December 2025 is \$2,288,715.

The estimated O&M costs for the period of January 2025 through December 2025 are \$550,000.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2025 through December 2025
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Big Bend NESHAP Subpart YYYYY Compliance

Project Description:

On March 9, 2022, the EPA published a Final Rule that requires lean premix and diffusion flame gas-fired turbines located at major sources of HAP emissions that were constructed or reconstructed after January 14, 2003, to comply with the formaldehyde standard beginning March 9, 2022. The Final Rule will also apply to the startup of any future affected units. The Final Rule outlines national emission and operating limitations and lays out the requirements to demonstrate initial and continuous compliance with those set limitations. The emission concentration of formaldehyde for a stationary combustion turbine is limited to a set threshold, except during turbine startup. If the emissions are above the threshold level, an oxidation catalyst is utilized to bring emissions to an acceptable level. If an oxidation catalyst is not required, operating limitations must be maintained as approved by the Florida Department of Environmental Protection (FDEP).

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2024 through December 2024 is \$55,491 compared to the original projection of \$55,272.

The actual/estimated O&M expense for the period January 2024 through December 2024 is \$33,940 compared to the original projection of \$15,000. The variance is due to the reclass of 2023 contractor testing costs in calendar year 2024.

Progress Summary: This project was approved by the Commission in Docket No. 20220055-EI, Order No. PSC-2022-0286-PAA-EI, issued July 22, 2022.

Projections: The estimated depreciation plus return for the period January 2025 through December 2025 is \$56,695.

The estimated O&M costs for the period of January 2025 through December 2025 are \$15,450.

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Energy & Demand Allocation % By Rate Class
January 2025 to December 2025

Rate Class	(1) Average 12 CP Load Factor at Meter (%)	(2) Projected Sales at Meter (MWh)	(3) Effective Sales at Secondary Level (MWh)	(4) Projected Avg 12 CP at Meter (MW)	(5) Demand Loss Expansion Factor	(6) Energy Loss Expansion Factor	(7) Projected Sales at Generation (MWh)	(8) Projected Avg 12 CP at Generation (MW)	(9) Percentage of MWh Sales at Generation (%)	(10) Percentage of 12 CP Demand at Generation (%)	(11) 12 CP & 1/13 Allocation Factor (%)
RS	54.75%	10,341,774	10,341,774	2,156	1.06819	1.05511	10,911,742	2,303	50.56%	57.95%	57.38%
GS, CS	59.93%	933,499	933,499	178	1.06819	1.05510	984,933	190	4.56%	4.78%	4.76%
GSD	70.78%	7,069,273	7,066,335	1,140	2.13441	2.10777	7,450,207	1,216	34.53%	30.60%	30.91%
GSLDPR, SBLDPR	101.91%	1,312,537	1,312,537	147	1.03732	1.02559	1,346,127	153	6.24%	3.85%	4.03%
GSLDSU/SBLDSU	80.95%	761,344	761,344	107	1.01949	1.01319	771,385	109	3.57%	2.74%	2.80%
LS1, LS2	497.16%	110,019	110,019	3	1.06819	1.05511	116,083	3	0.54%	0.08%	0.12%
TOTAL *		20,528,446	20,525,508	3,731			21,580,477	3,974	100%	100%	100%

* Totals on this schedule may not foot due to rounding

- Notes:
- (1) Average 12 CP load factor based on 2025 Projected calendar data
 - (2) Projected MWh sales for the period January 2025 to December 2025
 - (3) Effective sales at secondary level for the period January 2025 to December 2025
 - (4) Column 2 / (Column 1 x 8760)
 - (5) Based on 2025 projected demand losses
 - (6) Based on 2025 projected energy losses
 - (7) Column 2 x Column 6
 - (8) Column 4 x Column 5
 - (9) Column 7 / Total Column 7
 - (10) Column 8 / Total Column 8
 - (11) Column 9 x 1/13 + Column 10 x 12/13

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Energy & Demand Allocation % By Rate Class
 January 2025 to December 2025

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Rate Class	Percentage of MWh Sales at Generation (%)	12 CP & 1/13 Allocation Factor (%)	Energy-Related Costs (\$)	Demand-Related Costs (\$)	Total Environmental Costs (\$)	Projected Sales at Meter (MWh)	Effective Sales at Secondary Level (MWh)	Environmental Cost Recovery Factors (\$/kWh)
RS	50.56%	57.38%	7,605,146	3,425,735	11,030,881	10,341,774	10,341,774	0.107
GS, CS	4.56%	4.76%	685,907	284,184	970,091	933,499	933,499	0.104
GSD, SBF	34.53%	30.91%	5,193,942	1,845,407	7,039,349	7,069,273	7,086,906	
Secondary Primary Transmission								0.099 0.098 0.097
GSLDPR	6.24%	4.03%	938,610	240,601	1,179,211	1,312,537	1,312,537	0.090
GSLDSU	3.57%	2.80%	536,993	167,167	704,160	761,344	761,344	0.092
LS1, LS2	0.54%	0.12%	81,226	7,164	88,390	110,019	110,019	0.080
TOTAL *	100.00%	100.00%	15,041,824	5,970,258	21,012,082	20,528,446	20,546,080	0.102

* Totals on this schedule may not foot due to rounding

Notes:

- (1) From Form 42-6P, Column 9
- (2) From Form 42-6P, Column 11
- (3) Column 1 x Total Energy Jurisdictional Dollars from Form 42-1P, line 5
- (4) Column 2 x Total Demand Jurisdictional Dollars from Form 42-1P, line 5
- (5) Column 3 + Column 4
- (6) From Form 42-6P, Column 2
- (7) From Form 42-6P, Column 3
- (8) Column 5 / Column 7 x 10

Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of the Projected Period Amount
January 2025 to December 2025

Form 42 - 8P
 Page 1 of 1

Calculation of Revenue Requirement Rate of Return
 (in Dollars)

	(1) Jurisdictional Rate Base 2025 FESR with Normalization (\$000)	(2) Ratio %	(3) Cost Rate %	(4) Weighted Cost Rate %	
Long Term Debt	\$ 3,542,106	36.15%	4.53%	1.6376%	1.64%
Short Term Debt	375,898	3.84%	3.90%	0.1496%	0.15%
Preferred Stock	0	0.00%	0.00%	0.0000%	0.00%
Customer Deposits	99,358	1.01%	2.41%	0.0244%	0.02%
Common Equity	4,601,038	46.96%	11.50%	5.4002%	5.40%
Accum. Deferred Inc. Taxes & Zero Cost ITC's	967,734	9.88%	0.00%	0.0000%	0.00%
Deferred ITC - Weighted Cost	<u>212,017</u>	<u>2.16%</u>	8.26%	<u>0.1787%</u>	0.18%
Total	<u>\$ 9,798,150</u>	<u>100.00%</u>		<u>7.39%</u>	<u>7.39%</u>

ITC split between Debt and Equity:

Long Term Debt	\$ 3,542,106	Long Term Debt	46.00%
Equity - Preferred	0	Equity - Preferred	0.00%
Equity - Common	<u>4,601,038</u>	Equity - Common	<u>54.00%</u>
Total	<u>\$ 8,143,144</u>	Total	<u>100.00%</u>

Deferred ITC - Weighted Cost:

Debt = 0.1787% * 46.00%	0.0822%
Equity = 0.1787% * 54.00%	<u>0.0965%</u>
Weighted Cost	<u>0.1787%</u>

Total Equity Cost Rate:

Preferred Stock	0.0000%
Common Equity	5.4002%
Deferred ITC - Weighted Cost	<u>0.0965%</u>
	5.4967%
Times Tax Multiplier	1.33950
Total Equity Component	<u>7.3628%</u>

Total Debt Cost Rate:

Long Term Debt	1.6376%
Short Term Debt	0.1496%
Customer Deposits	0.0244%
Deferred ITC - Weighted Cost	<u>0.0822%</u>
Total Debt Component	<u>1.8938%</u>
	<u>9.2566%</u>

Notes:

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



**BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION**

DOCKET NO. 20240007-EI

ENVIRONMENTAL COST RECOVERY FACTORS

PROJECTIONS

JANUARY 2025 THROUGH DECEMBER 2025

**TESTIMONY
OF
BYRON T. BURROWS**

FILED: AUGUST 30, 2024

1 **BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION**

2 **PREPARED DIRECT TESTIMONY**

3 **OF**

4 **BYRON T. BURROWS**

5
6 **Q.** Please state your name, address, occupation, and
7 employer.

8
9 **A.** My name is Byron T. Burrows. My business address is 702
10 North Franklin Street, Tampa, Florida 33602. I am employed
11 by Tampa Electric Company ("Tampa Electric" or "company")
12 as Director, Environmental Services Department.

13
14 **Q.** Please provide a brief outline of your educational
15 background and business experience.

16
17 **A.** I received a Bachelor of Science degree in Civil
18 Engineering from the University of South Florida in 1995.
19 I have been a Registered Professional Engineer in the
20 state of Florida since 1999. Prior to joining Tampa
21 Electric, I worked in environmental consulting for
22 sixteen years. In January 2001, I joined TECO Power
23 Services as Manager-Environmental with primary
24 responsibility for all power plant environmental
25 permitting, and I have primarily worked in the areas of

1 environmental, health, and safety. In 2005, I became
2 Manager of Air Programs. My responsibilities included air
3 permitting and compliance related matters. In 2020, I was
4 promoted to my current position. My responsibilities
5 include the development and administration of the
6 company's environmental policies and goals. I am also
7 responsible for ensuring resources, procedures, and
8 programs comply with applicable environmental
9 requirements, and that rules and policies are in place,
10 function properly, and are consistently applied
11 throughout the company.

12
13 **Q.** What is the purpose of your testimony in this proceeding?
14

15 **A.** The purpose of my testimony is to demonstrate that the
16 activities for which Tampa Electric seeks cost recovery
17 through the Environmental Cost Recovery Clause ("ECRC")
18 for the January 2025 through December 2025 projection
19 period are activities related to programs previously
20 approved by the Commission for recovery through the ECRC
21 and also consistent with Tampa Electric's 2021 base rate
22 settlement agreement approved in Order No. PSC-2021-0423-
23 S-EI and issued on November 10, 2021, in Docket No.
24 20210034-EI ("2021 Agreement").
25

1 **Q.** Please provide an overview of the environmental
2 compliance requirements of the Clean Air Act, Title V
3 Operating Permit for the Big Bend Station that are
4 recoverable through the ECRC.

5
6 **A.** The Big Bend plant is required to obtain and operate in
7 accordance with a comprehensive air permit that
8 incorporates all applicable air quality requirements
9 including federal, state, and local regulations. This
10 permit is known as a "Title V Operating Permit."
11 Environmental Compliance Requirements of the Clean Air
12 Act, Title V Operating permit (0570039-155-AV) for the
13 Big Bend Station provide for reductions of sulfur dioxide
14 ("SO₂"), particulate matter ("PM") and nitrogen oxides
15 ("NO_x") emissions at the Station. The projects that are
16 required under the current operating permit and are
17 currently being recovered through the ECRC are listed
18 below.

- 19 • Big Bend Particulate Matter ("PM") Minimization
20 Program
- 21 • Big Bend Unit 3 Selective Catalytic Reduction
22 ("SCR") Project (operating and maintenance
23 ("O&M") only)
- 24 • Big Bend Unit 4 SCR Project

25

1 In accordance with the 2021 Agreement, Tampa Electric
2 removed certain assets related to Big Bend Units 1, 2,
3 and 3 from the ECRC and transferred them into the
4 company's Clean Energy Transition Mechanism ("CETM"),
5 effective January 1, 2022. The Title V projects associated
6 with those assets include the following: Big Bend Units
7 1-3 Pre-SCRs, Big Bend 1-3 SCRs, Big Bend NO_x Emission
8 Reduction, and a portion of Big Bend PM Minimization
9 Program. Big Bend Unit 3 SCR has not incurred O&M
10 expenditures since its retirement in May 2023.

11
12 **Q.** Please describe the Big Bend PM Minimization and
13 Monitoring program activities and provide the estimated
14 capital and O&M expenditures for the period of January
15 2025 through December 2025.

16
17 **A.** The Big Bend PM Minimization and Monitoring Program was
18 approved by the Commission in Docket No. 20001186-EI,
19 Order No. PSC-2000-2104-PAA-EI, issued November 6, 2000.
20 In the order, the Commission found that the program met
21 the requirements for recovery through the ECRC. Tampa
22 Electric had previously identified various projects to
23 improve precipitator performance and reduce PM emissions
24 as required by the Orders. Tampa Electric does not
25 anticipate any capital expenditures for this program

1 during 2025; however, the O&M expenditures associated
2 with Best Operating Practice and Procedures ("BOP") and
3 Best Available Control Technology ("BACT") equipment are
4 expected to be \$321,360.

5
6 **Q.** Please describe the Big Bend Unit 3 SCR project and
7 provide estimated O&M expenditures for the period of
8 January 2025 through December 2025.

9
10 **A.** The Big Bend Unit 3 SCR project was approved by the
11 Commission in Docket No. 20041376-EI, Order No. PSC-2005-
12 0502-PAA-EI, issued May 9, 2005. The SCR for Big Bend
13 Unit 3 was placed in service in July 2008 and was retired
14 along with Big Bend Unit 3 in May 2023. To that end, there
15 are no O&M expenditures projected for the period of
16 January 2025 through December 2025.

17
18 **Q.** Please describe the Big Bend Unit 4 SCR project and
19 provide estimated capital and O&M expenditures for the
20 period of January 2025 through December 2025.

21
22 **A.** The Big Bend Unit 4 SCR project was approved by the
23 Commission in Docket No. 20040750-EI, Order No. PSC-2004-
24 0986-PAA-EI, issued October 11, 2004. The SCR project at
25 Big Bend Unit 4 encompasses the design, procurement,

1 installation, and annual O&M expenditures associated with
2 an SCR system for the generating unit. The SCR for Big
3 Bend Unit 4 was placed in service in May 2007.

4
5 Tampa Electric does not anticipate any capital
6 expenditures for this program during 2025; however, the
7 O&M expenditures are projected to be \$803,400 for Big
8 Bend Unit 4 SCR. These expenses are primarily associated
9 with ammonia purchases and maintenance.

10
11 **Q.** Are there other retiring Big Bend projects that will no
12 longer be recovered through the ECRC; but through the
13 CETM (consistent with the 2021 Settlement Agreement), and
14 have they been removed from consideration in this filing?

15
16 **A.** Yes. In accordance with the 2021 Settlement, certain Big
17 Bend Units 1-3 assets were retired and removed in 2022
18 and recovery of expenditures related thereto have not been
19 included in this ECRC filing since that time. Other Big
20 Bend 1-3 assets, retired in 2023, include the following
21 projects: Big Bend Units 1 and 2 Flue Gas Conditioning,
22 Big Bend Units 1 and 2 Classifier Replacements, and
23 certain assets of both Big Bend FGD Optimization and
24 Utilization and Mercury Air Toxics Standards. These
25 assets have also been removed and will not be included in

1 this ECRC filing, nor will they be included in any future
2 ECRC filing.

3
4 **Q.** Please identify and describe the other Commission-
5 approved programs that you will discuss.

6
7 **A.** The programs previously approved by the Commission and
8 included for expenditure recovery in this filing, that I
9 will discuss, include the following projects:

- 10
- 11 1) Big Bend Unit 3 Flue Gas Desulfurization ("FGD")
12 Integration
- 13 2) Big Bend Units 1 and 2 FGD
- 14 3) Gannon Thermal Discharge Study
- 15 4) Bayside SCR Consumables
- 16 5) Clean Water Act Section 316(b) Phase II Study
- 17 6) Big Bend Unit 1 Section 316(b) Impingement Mortality
- 18 7) Bayside Section 316(b) Compliance
- 19 8) Big Bend FGD System Reliability
- 20 9) Arsenic Groundwater Standard
- 21 10) Mercury and Air Toxics Standards ("MATS")
- 22 11) Greenhouse Gas ("GHG") Reduction Program
- 23 12) Big Bend Gypsum Storage Facility
- 24 13) Coal Combustion Residuals ("CCR") Rule - Phase I and
25 II

1 14) Big Bend Effluent Limitations Guidelines ("ELG")

2 Rule Compliance

3 15) Big Bend NESHAP Subpart YYYY Compliance

4
5 **Q.** Please describe the Big Bend Unit 3 Flue Gas
6 Desulfurization ("FGD") Integration, the Big Bend Units
7 1 and 2 FGD activities; and, provide the estimated capital
8 and O&M expenditures for the period of January 2025
9 through December 2025.

10
11 **A.** The Big Bend Unit 3 FGD Integration program was approved
12 by the Commission in Docket No. 19960688-EI, Order No.
13 PSC-1996-1048-FOF-EI, issued August 14, 1996. The Big
14 Bend Units 1 and 2 FGD program was approved by the
15 Commission in Docket No. 19980693-EI, Order No. PSC-1999-
16 0075-FOF-EI, issued January 11, 1999. In these orders,
17 the Commission found that the programs met the
18 requirements for recovery through the ECRC. The programs
19 were implemented to meet the SO₂ emission requirements of
20 the Phase I and II Clean Air Act Amendments ("CAAA") of
21 1990.

22
23 The company does not anticipate any capital or O&M
24 expenditures during the period of January 2025 through
25 December 2025 for the Big Bend Unit 3 FGD Integration

1 project or the Big Bend Units 1 & 2 FGD project remaining
2 assets.

3

4 **Q.** Please describe the Gannon Thermal Discharge Study
5 program activities and provide the estimated O&M
6 expenditures for the period of January 2025 through
7 December 2025.

8

9 **A.** The Gannon Thermal Discharge Study program was approved
10 by the Commission in Docket No. 20010593-EI, Order No.
11 PSC-2001-1847-PAA-EI, issued September 14, 2001. In that
12 order, the Commission found that the program met the
13 requirements for recovery through the ECRC. Tampa
14 Electric does not anticipate any O&M expenditures for this
15 program.

16

17 **Q.** Will Bayside Power Station be required to complete a
18 thermal variance study under the Clean Water Act Section
19 316(a)?

20

21 **A.** Yes. Bayside Power Station is required to complete a
22 thermal variance study under its new National Pollutant
23 Discharge Elimination System ("NPDES") Permit issued
24 December 2022. The new permit required the submittal of
25 a plan of study by December 2023 for the completion of a

1 new thermal study, and implementation of the plan within
2 24 months of the FDEP's approval of the plan. A cost
3 estimate for the thermal study has been developed in
4 conjunction with the 2023 plan of study. Tampa Electric
5 estimated the study will cost \$137,500. Tampa Electric is
6 requesting recovery of this project and that the recovery
7 be included in the company's 2025 ECRC factors.

8
9 **Q.** Please describe the Bayside SCR Consumables program
10 activities and provide the estimated O&M expenditures for
11 the period of January 2025 through December 2025.

12
13 **A.** The Bayside SCR Consumables program was approved by the
14 Commission in Docket No. 20021255-EI, Order No. PSC-2003-
15 0469-PAA-EI, issued April 4, 2003. For the period of
16 January 2025 through December 2025, Tampa Electric
17 projects O&M expenditures associated with the consumable
18 goods, primarily anhydrous ammonia, to be approximately
19 \$312,890.

20
21 **Q.** Please describe the Clean Water Act Section 316(b) Phase
22 II Study Program activities and provide the estimated O&M
23 expenditures for the period of January 2025 through
24 December 2025.

25

1 **A.** The Clean Water Act Section 316(b) ("Section 316(b)") Phase
2 II Study program was approved by the Commission in Docket
3 No. 20041300-EI, Order No. PSC-2005-0164-PAA-EI, issued
4 February 10, 2005. The final rule adopted under Section
5 316(b), the Cooling Water Intake Structures ("CWIS") Rule,
6 became effective October 14, 2014. The rule establishes
7 requirements for CWIS at existing facilities. Section
8 316(b) requires that the location, design, construction,
9 and capacity of CWIS reflect the best technology available
10 ("BTA") for minimizing adverse environmental impacts. Tampa
11 Electric has installed or initiated the installation of
12 measures that are necessary for compliance with the
13 impingement mortality reduction part of the rule for Big
14 Bend Unit 1 and Bayside Units 1 & 2. For Big Bend Units 1
15 & 4, Tampa Electric will complete the biological,
16 financial, and technical study elements necessary to comply
17 with the rule and submit with the next NPDES permit renewal.
18 These elements will ultimately be used by the regulating
19 authority to determine the necessity of cooling water
20 system retrofits for Big Bend Unit 1 for entrainment
21 reduction and Big Bend Unit 4 for impingement and
22 entrainment reduction.

23
24 The estimated Clean Water Act Section 316(b) Phase II Study
25 related O&M expenditures for Big Bend Station and Bayside

1 Power Station for the period January 2025 through December
2 2025 are \$5,150.

3
4 For Big Bend Unit 1, which was repowered to a clean, natural
5 gas-fired combined cycle unit in 2022, Tampa Electric has
6 installed the impingement mortality controls as required by
7 the FDEP operating permit. The Commission approved cost
8 recovery for the Big Bend Unit 1 Section 316(b) Impingement
9 Mortality project in Order No. PSC-2018-0594-FOF-EI, issued
10 on December 20, 2018.

11
12 Bayside Power Station has installed and is in the process
13 of commissioning and start-up of traveling screens to
14 reduce impingement mortality to comply with Section 316(b).
15 Tampa Electric's petition filed with the Commission in
16 Docket No. 20210087-EI, was approved by Commission Order
17 No. PSC-2021-0356-PAA-EI, issued on September 15, 2021.

18
19 **Q.** Please describe the Big Bend Unit 1 Section 316(b)
20 Impingement Mortality project activities and provide the
21 estimated capital and O&M expenditures for the period of
22 January 2025 through December 2025.

23
24 **A.** The Big Bend Unit 1 Section 316(b) Impingement Mortality
25 project was approved by the Commission in Docket No.

1 20180007-EI, Order No. PSC-2018-0594-FOF-EI, issued
2 December 20, 2018. In that order, the Commission found that
3 the program met the requirements for recovery through the
4 ECRC and granted Tampa Electric cost recovery for prudently
5 incurred costs. For the period of January 2025 through
6 December 2025, Tampa Electric does not anticipate any
7 capital expenditures for the Big Bend Unit 1 Section 316(b)
8 Impingement Mortality Project and the O&M expenditures are
9 estimated to be \$125,000.

10
11 **Q.** Please describe the Bayside Section 316(b) Compliance
12 project activities and provide the estimated capital and
13 O&M expenditures for the period of January 2025 through
14 December 2025.

15
16 **A.** The Bayside Section 316(b) Compliance project was approved
17 by the Commission in Docket No. 20210087-EI, Order No. PSC-
18 2018-0356-PAA-EI, issued September 15, 2021. In that order,
19 the Commission found that the program met the requirements
20 for recovery through the ECRC and granted Tampa Electric
21 cost recovery for prudently incurred costs. For the period
22 January 2025 through December 2025, Tampa Electric does not
23 anticipate any capital expenditures for the Bayside Section
24 316(b) project. Tampa Electric anticipates the O&M
25 expenditures for the Bayside Section 316(b) Compliance

1 Project to be \$550,000 in 2025.

2

3 **Q.** Please describe the Big Bend FGD System Reliability
4 program activities and provide the estimated capital
5 expenditures for the period of January 2025 through
6 December 2025.

7

8 **A.** Tampa Electric's Big Bend FGD System Reliability program
9 was approved by the Commission in Docket No. 20050958-EI,
10 Order No. PSC-2006-0602-PAA-EI, issued July 10, 2006. The
11 Commission granted approval for prudent costs associated
12 with this project. For the period of January 2025 through
13 December 2025, there are no anticipated capital
14 expenditures for this project.

15

16 **Q.** Please describe the Arsenic Groundwater Standard program
17 activities and provide the estimated O&M expenditures for
18 the period of January 2025 through December 2025.

19

20 **A.** The Arsenic Groundwater Standard program was approved by
21 the Commission in Docket No. 20050683-EI, Order No. PSC-
22 2006-0138-PAA-EI, issued February 23, 2006. In that
23 order, the Commission found that the program met the
24 requirements for recovery through the ECRC and granted
25 Tampa Electric cost recovery for prudently incurred

1 costs. This groundwater standard applies to Tampa
2 Electric's Bayside, Big Bend, and Polk Power Stations. A
3 detailed plan of study was submitted to the FDEP, and
4 after reviewing the study, FDEP requested a site wide
5 groundwater evaluation. Tampa Electric submitted the
6 results of this evaluation in 2020 and a proposal for
7 modification of the site groundwater monitoring network
8 to evaluate ongoing compliance. The proposal is under
9 review by FDEP. Once FDEP completes its review, additional
10 O&M expenditures may be incurred if additional monitoring
11 and assessment are required. For the period of January
12 2025 through December 2025, there are no anticipated O&M
13 expenditures associated with the program.

14
15 **Q.** Please describe the MATS program activities.

16
17 **A.** The MATS program was approved by the Commission in Docket
18 No. 20120302-EI, Order No. PSC-2013-0191-PAA-EI, issued
19 May 6, 2013. In that order, the Commission found that the
20 program met the requirements for recovery through the ECRC
21 and granted Tampa Electric approval for cost recovery of
22 prudently incurred costs. Additionally, the Commission
23 granted the subsumption of the previously approved Clean
24 Air Mercury Rule (CAMR) program into the MATS program.

25

1 On February 8, 2008, the Washington D.C. Circuit Court
2 vacated EPA's rule removing power plants from the Clean
3 Air Act list of regulated sources of hazardous air
4 pollutants under Section 112. At the same time, the court
5 vacated the CAMR. On May 3, 2011, the EPA published a new
6 proposed rule for mercury and other hazardous air
7 pollutants according to the National Emissions Standards
8 for Hazardous Air Pollutants section of the Clean Air
9 Act. On February 16, 2012, the EPA published the final
10 rule for MATS. The rule revised the mercury limits and
11 provided more flexible monitoring and record keeping
12 requirements. Additionally, monitoring of acid gases and
13 particulate matter is required. Compliance with the rule
14 began on April 16, 2015. Tampa Electric is currently
15 meeting or exceeding the standards required by the MATS
16 rule for mercury, particulate matter, and acid gases at
17 Polk Power Station and Big Bend Power Station.

18
19 **Q.** Please provide MATS program estimated capital and O&M
20 expenditures for the period of January 2025 through
21 December 2025.

22
23 **A.** For the period January 2025 through December 2025, Tampa
24 Electric does not anticipate any capital expenditures
25 under the MATS program. O&M expenditures are projected to

1 be approximately \$1,030 for testing requirements and
2 equipment maintenance.

3
4 **Q.** Please describe the Greenhouse Gas ("GHG") Reduction
5 program activities and provide the estimated O&M
6 expenditures for the period of January 2025 through
7 December 2025.

8
9 **A.** Tampa Electric's GHG Reduction program, which was
10 approved by the Commission in Docket No. 20090508-EI,
11 Order No. PSC-2010-0157-PAA-EI, issued March 22, 2010, is
12 a result of the EPA's GHG Mandatory Reporting Rule
13 requiring annual reporting of greenhouse gas emissions.
14 Tampa Electric was required to report greenhouse gas
15 emissions for the first time in 2011. Reporting for the
16 EPA's GHG Mandatory Reporting Rule will continue in 2025.
17 For the period January 2025 through December 2025, O&M
18 expenditures are projected to be approximately \$25,750.

19
20 **Q.** Please describe the Big Bend Gypsum Storage Facility
21 activities and provide the estimated capital and O&M
22 expenditures for the period of January 2025 through
23 December 2025.

24
25 **A.** The Big Bend Gypsum Storage Facility program was approved

1 by the Commission in Docket No. 20110262-EI, Order No.
2 PSC-2012-0493-PAA-EI, issued September 26, 2012. In that
3 order, the Commission found that the program meets the
4 requirements for recovery through the ECRC. For 2025,
5 Tampa Electric does not anticipate capital expenditures;
6 however, the projected O&M expenditures for this program
7 are expected to be \$247,200.

8
9 **Q.** Please describe the company's EPA CCR Rule compliance
10 activities and provide the estimated capital and O&M
11 expenditures for the period of January 2025 through
12 December 2025.

13
14 **A.** On April 17, 2015, the EPA issued a final rule to regulate
15 CCR as non-hazardous waste under Subtitle D of the
16 Resource Conservation and Recovery Act ("RCRA"). The
17 rule, which became effective on October 19, 2015, covers
18 all operational CCR disposal facilities, as well as
19 inactive impoundments which contain CCR and liquids. The
20 Big Bend Unit 4 Economizer Ash Ponds, the East Coalfield
21 Stormwater Pond (converted former slag fines pond), and
22 the North Gypsum Stackout Area are regulated under the
23 rule.

24
25 The initial phase of the company's CCR compliance was

1 approved by the Commission in Docket No. 20150223-EI,
2 Order No. PSC-2016-0068-PAA-EI, issued February 9, 2016.
3 In that order, the Commission found that the CCR Rule -
4 Phase I program met the requirements for recovery through
5 the ECRC. Incremental ongoing O&M expenditures resulting
6 from the groundwater monitoring program, berm
7 inspections, and general maintenance of regulated units
8 were approved under the Order. In order to determine the
9 best option to remain in compliance with the new rule,
10 the company evaluated whether to continue operation of
11 the regulated CCR units or close them. Tampa Electric
12 chose a combination of closure and retrofit projects to
13 remain in compliance with the CCR Rule, as discussed later
14 in this section.

15
16 Two CCR retrofit projects were also approved for Tampa
17 Electric's CCR Rule - Phase I program under Order No.
18 PSC-2016-0068-PAA-EI. These included: 1) removal of
19 remaining residual slag from the East Coalfield
20 Stormwater Runoff Pond and lining the pond to continue
21 operating it as part of the station's stormwater system;
22 and 2) installing secondary stormwater containment
23 facilities and lining drainage ditches for the North
24 Gypsum Stackout Area to make it fully compliant with the
25 rule's requirements.

1 Phase II of Tampa Electric's CCR Rule program was approved
2 by the Commission in Docket No. 20170168-EI, Order No.
3 2017-0483-PAA-EI, issued December 22, 2017. In that
4 Order, the Commission found that the Phase II program met
5 the requirements for recovery through the ECRC. Expenses
6 for the Economizer Ash Pond System Closure project, which
7 included removal and offsite disposal of all CCRs and
8 restoration of the area, were approved by the Commission's
9 Order.

10
11 The Economizer Ash Pond System Closure began in the fourth
12 quarter of 2018 with initial dewatering and removal of
13 CCR for disposal. Due to the large amount of CCR in the
14 Economizer Ash Ponds that needed to be dewatered and
15 shipped to the landfill, this project continued until
16 completion in late 2021. The East Coalfield Stormwater
17 Runoff Pond (slag pond) closure and retrofit project was
18 originally scheduled to be completed in 2019 but was
19 delayed due to unusually high rainfall amounts throughout
20 that year. As a result, this project was initiated in
21 2020 and completed in early 2021, in accordance with state
22 regulatory requirements. The North Gypsum Stackout Area
23 Drainage Improvements Project was also delayed to allow
24 for finalization of the engineering and construction
25 scope details, but the final phase of the project is

1 currently underway, with completion expected in 2025.

2
3 For the period January 2025 through December 2025, Tampa
4 Electric expects to incur capital expenditures of \$78,706
5 for the CCR Rule Phase I, North Gypsum Stackout Area
6 Drainage Improvements. There are no capital expenditures
7 anticipated for the CCR Rule Phase II projects, and no
8 O&M expenditures anticipated for either CCR Rule Phase I
9 or Phase II for 2025.

10
11 **Q.** Please describe Tampa Electric's ELG Rule activities,
12 both study and compliance related; and provide the
13 estimated capital and O&M expenditures for the period of
14 January 2025 through December 2025.

15
16 **A.** On November 3, 2015, the EPA published the final Steam
17 Electric Power Generating ELG Rule, with an effective date
18 of January 4, 2016. The ELG establishes limits for
19 wastewater discharges from FGD processes, fly ash, and
20 bottom ash transport water, leachate from ponds and
21 landfills containing CCR, gasification processes, and
22 flue gas mercury controls. Big Bend Station's FGD system
23 is affected by this rule. The blow-down stream from the
24 FGD system was previously sent to a physical chemical
25 treatment system to remove solids, some metals, and

1 ammonia and adjust pH prior to discharge to Tampa Bay via
2 the once through condenser cooling system water. The
3 regulating authority required compliance with ELG no
4 later than December 31, 2023.

5
6 The Big Bend ELG Study Program ("ELG Study") was approved
7 by the Commission in Docket No. 20160027-EI, Order No. PSC-
8 2016-0248-PAA-EI, issued June 28, 2016.

9
10 The ELG Study, which was completed in 2018, identified
11 viable technologies to treat the Tampa Electric Big Bend
12 Station combined effluent streams to bring the streams into
13 compliance with the more stringent requirements under the
14 ELG Rule and resulted in the selection of the deep well
15 injection solution.

16
17 The Big Bend ELG Compliance project was approved by the
18 Commission in Docket No. 20180007-EI, Order No. PSC-2018-
19 0594-FOF-EI, issued December 20, 2018. In that order, the
20 Commission found that the program met the requirements for
21 recovery through the ECRC and granted Tampa Electric cost
22 recovery for prudently incurred costs.

23
24 For the period January 2025 through December 2025, Tampa
25 Electric does not anticipate any capital expenditures,

1 and projects \$800,000 in O&M expenditures.

2
3 **Q.** Please describe Tampa Electric's National Emission
4 Standards for Hazardous Air Pollutants ("NESHAP") Subpart
5 YYYY Compliance Project activities and provide the
6 estimated capital and O&M expenditures for the period of
7 January 2025 through December 2025.

8
9 **A.** Tampa Electric's Clean Air Act, NESHAP Subpart YYYY
10 Compliance Project was approved by the Commission in Order
11 No. PSC-2022-0286-PAA-EI issued on July 22, 2022, in
12 Docket No. 20220055-EI. The project is required to comply
13 with the Environmental Protection Agency's ("EPA")
14 formaldehyde emission standard set for stationary, gas-
15 fired combustion turbines. For the period January 2025
16 through December 2025, Tampa Electric does not anticipate
17 any capital expenditures. The project's O&M expenditures
18 are expected to be \$15,450 in 2025.

19
20 **Q.** Does Tampa Electric have any annual environmental costs
21 required by the Florida Administrative Code?

22
23 **A.** Yes. Chapter 62-4.052, Florida Administrative Code,
24 implements the annual regulatory program surveillance fees
25 for wastewater permits; therefore, Tampa Electric's Big

1 Bend, Polk and Bayside Power Stations are affected by this
2 rule. The annual estimated O&M expenditures for NPDES
3 Annual Surveillance Fees for the three generating plants
4 for the period January 2025 through December 2025 total
5 \$35,535.

6
7 **Q.** Are there any new unapproved projects that Tampa Electric
8 will be requesting to be included in its 2025 ECRC
9 factors?

10
11 **A.** Yes. As described above, the O&M expenditures for the
12 Section 316(a) thermal variance study project for Bayside
13 Power Station are expected to be \$137,500 in 2025.

14
15 **Q.** Please summarize your testimony.

16
17 **A.** I described ongoing environmental compliance requirements
18 of the Clean Air Act, Title V Operating permit (0570039-
19 155-AV) for the Big Bend Station. I described the progress
20 Tampa Electric has made to achieve the more stringent
21 environmental standards. Big Bend 1-3 retired assets, the
22 balances of which were transferred to the company's CETM
23 in 2022 and 2023 upon retirement, have been excluded from
24 this clause in accordance with the company's 2021
25 Settlement Agreement. I identified estimated costs, by

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project, which the company expects to incur in 2025. Additionally, my testimony identified additional projects that are required for Tampa Electric to meet environmental requirements, and I provided the associated 2025 activities and projected expenditures.

Q. Does this conclude your direct testimony?

A. Yes, it does.