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FPSC - COMMISSION CLERK

Attorneys and Counselors at Law  
123 South Calhoun Street  
P.O. Box 391 32302  
Tallahassee, FL 32301

P: (850) 224-9115  
F: (850) 222-7560

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

December 9, 2024

**ELECTRONIC FILING**

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

Re: Storm Protection Plan Cost Recovery Clause  
FPSC Docket No. 20240010-EI

Dear Mr. Teitzman:

Attached for filing in the above docket are Tampa Electric Company's revised storm protection plan recovery factors. Tampa Electric will file revised tariff sheets reflecting these cost recovery factors in this docket at a later date.

Tampa Electric is submitting these revised factors in accordance with Commission Order No. PSC-2024-0459-FOF-EI, issued October 24, 2024 in the above-captioned docket, and to implement the Commission's December 3, 2024 decision in the company's base rate case in Docket No. 20240026-EI. *See* Vote Sheet, DN 10091-2024.

Thank you for your assistance in connection with this matter.

Sincerely,

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

Malcolm N. Means

MNM/bml

Attachment

cc: All Parties of Record (w/attachment)  
Devlin Higgins (w/attachment)

## CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing revised factors, filed on behalf of Tampa Electric Company, has been furnished by electronic mail on this 9th day of December 2024 to the following:

Daniel Dose  
Jennifer Crawford  
Shaw Stiller  
Office of General Counsel  
Florida Public Service Commission  
Room 390L – Gerald L. Gunter Building  
2540 Shumard Oak Boulevard  
Tallahassee, FL 32399-0850  
[ddose@psc.state.fl.us](mailto:ddose@psc.state.fl.us)  
[jcrawfor@psc.state.fl.us](mailto:jcrawfor@psc.state.fl.us)  
[sstiller@psc.state.fl.us](mailto:sstiller@psc.state.fl.us)  
[discovery-gcl@psc.state.fl.us](mailto:discovery-gcl@psc.state.fl.us)

Walter Trierweiler  
Charles Rehwinkel  
Ms. Patricia A. Christensen  
Mary Wessling  
Octavio Ponce  
Austin Watrous  
Office of Public Counsel  
111 West Madison Street, Room 812  
Tallahassee, FL 32399-1400  
[Trierweiler.Walt@leg.state.fl.us](mailto:Trierweiler.Walt@leg.state.fl.us)  
[Rehwinkel.charles@leg.state.fl.us](mailto:Rehwinkel.charles@leg.state.fl.us)  
[christensen.patty@leg.state.fl.us](mailto:christensen.patty@leg.state.fl.us)  
[wessling.mary@leg.state.fl.us](mailto:wessling.mary@leg.state.fl.us)  
[ponce.octavio@leg.state.fl.us](mailto:ponce.octavio@leg.state.fl.us)  
[watrous.austin@leg.state.fl.us](mailto:watrous.austin@leg.state.fl.us)

Matthew R. Bernier  
Robert Pickels  
Stephanie A. Cuello  
Duke Energy Florida, LLC  
106 E. College Avenue, Suite 800  
Tallahassee, FL 32301-7740  
[matthew.bernier@duke-energy.com](mailto:matthew.bernier@duke-energy.com)  
[Robert.pickels@duke-energy.com](mailto:Robert.pickels@duke-energy.com)  
[stephanie.cuello@duke-energy.com](mailto:stephanie.cuello@duke-energy.com)  
[FLRegulatoryLegal@duke-energy.com](mailto:FLRegulatoryLegal@duke-energy.com)

Kenneth A. Hoffman  
Florida Power & Light Company  
134 W. Jefferson Street  
Tallahassee, FL 32301  
[ken.hoffman@fpl.com](mailto:ken.hoffman@fpl.com)

Christopher T. Wright  
David M. Lee  
Florida Power & Light Company  
700 Universe Boulevard  
Juno Beach, FL 33408-0420  
[christopher.wright@fpl.com](mailto:christopher.wright@fpl.com)  
[david.lee@fpl.com](mailto:david.lee@fpl.com)

Jon C. Moyle, Jr.  
Moyle Law Firm, P.A.  
118 N. Gadsden Street  
Tallahassee, FL 32301  
[jmoyle@moylelaw.com](mailto:jmoyle@moylelaw.com)  
[mqualls@moylelaw.com](mailto:mqualls@moylelaw.com)

James W. Brew  
Laura Wynn Baker  
Sarah B. Newman  
Stone Mattheis Xenopoulos & Brew, P.C.  
1025 Thomas Jefferson Street, NW  
Ste. 800 West  
Washington, D.C. 20007-5201  
[jbrew@smxblaw.com](mailto:jbrew@smxblaw.com)  
[lwb@smxblaw.com](mailto:lwb@smxblaw.com)  
[sbn@smxblaw.com](mailto:sbn@smxblaw.com)


Dianne M. Triplett  
Duke Energy Florida, LLC  
299 First Avenue North  
St. Petersburg, FL 33701  
[dianne.triplett@duke-energy.com](mailto:dianne.triplett@duke-energy.com)

Mike Cassel  
Florida Public Utilities Company  
208 Wildlight Avenue  
Yulee, FL 32097  
[mcassel@fpuc.com](mailto:mcassel@fpuc.com)

Beth Keating  
Gunster Law Firm  
215 South Monroe St., Suite 601  
Tallahassee, FL 32301  
[bkeating@gunster.com](mailto:bkeating@gunster.com)

Michelle Napier  
Phuong Nguyen  
Florida Public Utilities Company  
1635 Meathe Drive  
West Palm Beach, FL 33411  
[mnapier@fpuc.com](mailto:mnapier@fpuc.com)  
[pnguyen@chpk.com](mailto:pnguyen@chpk.com)

Peter J. Mattheis  
Michael K. Lavanga  
Joseph R. Briscar  
Stone Law Firm  
1025 Thomas Jefferson St., NW  
Suite 800 West  
Washington, DC 20007-5201  
[pjm@smxblaw.com](mailto:pjm@smxblaw.com)  
[mkl@smxblaw.com](mailto:mkl@smxblaw.com)  
[jrb@smxblaw.com](mailto:jrb@smxblaw.com)

  
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ATTORNEY

STORM PROTECTION PLAN COSTS  
PROJECTED - PROPOSED

2025 STORM PROTECTION COST RECOVERY FACTORS

INDEX

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TAMPA ELECTRIC COMPANY  
STORM PROTECTION PLAN  
BILLING DETERMINANTS AND ALLOCATION % BY RATE CLASS  
JANUARY 2025 THROUGH DECEMBER 2025  
PROJECTED  
DOCKET NO. 20240026-EI, COST OF SERVICE METHODOLOGY

	BILLING DETERMINANTS		ALLOCATION FACTORS	
	MWh	kW	DISTRIBUTION	TRANSMISSION
RS (Tier 1, Tier 2, RSVP)	10,341,774		62.2416%	59.8394%
GS & CS	933,499		4.4268%	4.7580%
GSD, SBD		16,314,115	28.1238%	27.8574%
GSD Optional	361,633		1.5163%	1.5019%
GSLDPR, SBLDPR		2,711,716	3.1175%	3.4862%
GSLDSU, SBLDSU		2,793,559	0.0000%	2.4997%
LS1, LS2	110,019		0.5740%	0.0575%
LTG-FAC	0		0.0000%	0.0000%
<b>TRANSMISSION DEMAND SEPARATION FACTOR</b>				
FPSC Jurisdictional Factor	93.5213%			
FERC Jurisdictional Factor	6.4787%			

Docket 20240026-EI, Calculation of 2025 SPPCRC Rates											
Storm Protection Program	Function	SPPCRC Revenue Requirement	RS (Tier 1, Tier 2, RSVP)	GS & CS	GSD, SBD	GSD Optional	GSLDPR, SBLDPR	GLDSU, SBLDSU	LS1, LS2	LTG-FAC	Total
<b>Capital</b>											
Distribution Lateral Undergrounding	Dist	\$59,280,277.27	\$36,896,993.77	\$2,624,206.74	\$16,671,863.11	\$898,839.48	\$1,848,084.63	\$1.26	\$340,288.27	0	\$59,280,277.27
Transmission Asset Upgrades - Transmission	Trans Retail	\$9,660,696.43	\$5,780,899.61	\$459,658.79	\$2,691,219.65	\$145,093.23	\$336,789.96	\$241,484.42	\$5,550.77	0	\$9,660,696.43
Transmission Asset Upgrades - Distribution	Dist	\$80,281.00	\$49,968.18	\$3,553.86	\$22,578.06	\$1,217.26	\$2,502.79	\$0.00	\$460.84	0	\$80,281.00
Substation Extreme Weather Protection - Distribution	Dist	\$371,928.00	\$231,493.94	\$16,464.43	\$104,600.26	\$5,639.37	\$11,594.99	\$0.01	\$2,134.99	0	\$371,928.00
Substation Extreme Weather Protection - Transmission	Trans Retail	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0	\$0.00
Distribution Overhead Feeder Hardening - Distribution	Dist	\$11,576,283.00	\$7,205,263.90	\$512,456.44	\$3,255,689.99	\$175,525.84	\$360,894.92	\$0.25	\$66,451.67	0	\$11,576,283.00
Distribution Overhead Feeder Hardening - Transmission	Trans Retail	\$45,099.72	\$26,987.39	\$2,145.86	\$12,563.61	\$677.35	\$1,572.26	\$1,127.34	\$25.91	0	\$45,099.72
<b>O&amp;M</b>											
Distribution Vegetation Management - planned	Dist	\$29,416,195.23	\$18,309,110.93	\$1,302,189.89	\$8,272,950.18	\$446,024.19	\$917,060.80	\$0.63	\$168,858.63	0	\$29,416,195.23
Transmission Vegetation Management - planned	Trans Retail	\$4,065,451.36	\$2,432,740.36	\$193,435.38	\$1,132,529.39	\$61,058.69	\$141,729.24	\$101,622.40	\$2,335.90	0	\$4,065,451.36
Transmission Asset Upgrades	Trans Retail	\$561,712.38	\$336,125.13	\$26,726.44	\$156,478.51	\$8,436.31	\$19,582.34	\$14,040.89	\$322.74	0	\$561,712.38
Substation Extreme Weather Protection	Dist	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0	\$0.00
Distribution Overhead Feeder Hardening	Dist	\$958,302.55	\$596,462.85	\$42,421.93	\$269,511.04	\$14,530.30	\$29,875.44	\$0.02	\$5,500.97	0	\$958,302.55
Distribution Infrastructure Inspections	Dist	\$1,445,278.90	\$899,564.73	\$63,979.30	\$406,467.26	\$21,914.10	\$45,057.11	\$0.03	\$8,296.38	0	\$1,445,278.90
Transmission Infrastructure Inspections	Trans Retail	\$530,539.87	\$317,471.70	\$25,243.24	\$147,794.66	\$7,968.14	\$18,495.61	\$13,261.68	\$304.83	0	\$530,539.87
SPP Planning & Common	Dist	\$1,286,622.00	\$800,814.13	\$56,955.91	\$361,846.92	\$19,508.46	\$40,110.92	\$0.03	\$7,385.63	0	\$1,286,622.00
Distribution Lateral Undergrounding	Dist	\$1,187,578.00	\$739,167.56	\$52,571.45	\$333,991.99	\$18,006.70	\$37,023.18	\$0.03	\$6,817.09	0	\$1,187,578.00
<b>Total</b>		\$120,466,245.71	\$74,623,064.20	\$5,382,009.67	\$33,840,084.64	\$1,824,439.41	\$3,810,374.20	\$371,538.98	\$614,734.62	\$0.00	\$120,466,245.71
<b>Revenue Tax Factor/Regulatory Assessment Fee</b>		1.000848	1.000848	1.000848	1.000848	1.000848	1.000848	1.000848	1.000848	1.000848	
<b>Total with Revenue Tax Factor</b>		\$120,568,401.09	\$74,686,344.56	\$5,386,573.61	\$33,868,781.03	\$1,825,986.53	\$3,813,605.40	\$371,854.04	\$615,255.92	\$0.00	\$120,568,401.09
<b>Billing Determinants</b>		10,341,774	933,499	16,314,115	361,633	2,711,716	2,793,559	110,019	0		
<b>After Taxes</b>											
Charges (per kWh)	RS (Tier 1, Tier 2, RSVP)	\$0.0072218	\$0.005770			\$0.005049			\$0.005592	\$0.000000	
Charges (per kW)				\$2.076042			\$1.406344	\$0.133111			
<b>Clause Charges (per kWh)</b>											
Secondary	RS (Tier 1, Tier 2, RSVP)	\$0.0072218	\$0.005770			\$0.005049			\$0.005592	\$0.000000	
Primary						\$0.004999					
Sub-Transmission						\$0.004948					
<b>Clause Charges (per kW)</b>											
Secondary					\$2.076042						
Primary					\$2.055281						
Sub-Transmission					\$2.034521		\$1.406344	\$0.133111			

TAMPA ELECTRIC COMPANY  
DOCKET NO. 20240010-EI  
EXHIBIT NO. MAS-2  
DOCUMENT NO. 2  
WITNESS: SIZEMORE  
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REVISED: 07/26/2024  
REVISED: 12/09/2024

**Tampa Electric Company**  
Storm Protection Plan Cost Recovery Clause (SPPCRC)  
Initial Projection  
**Projected Period: January through December 2025**

Form P-1  
Page 1 of 1

**Summary of Projected Period Recovery Amount**  
(in Dollars)

<u>Line</u>	<u>Demand (\$)</u>	<u>Energy (\$)</u>	<u>Total (\$)</u>
1. Total Jurisdictional Revenue Requirements for the Projected Period			
a. Vegetation Management O&M Programs (Form P-2, Lines 13.a thru 13.c)	\$ 33,052,224	\$ 0	\$ 33,052,224
b. Asset Upgrade O&M Programs (Form P-2, Line 13.d)	\$ 561,712	\$ 0	\$ 561,712
c. Substation Protection O&M Programs (Form P-2, Line 13.e)	\$ 0	\$ 0	\$ 0
d. Overhead Feeder Hardening O&M Programs (Form P-2, Line 13.f)	\$ 958,303	\$ 0	\$ 958,303
e. Infrastructure Inspections O&M Programs (Form P-2, Lines 13.g thru 13.h)	\$ 1,975,819	\$ 0	\$ 1,975,819
f. Common SPP O&M Programs (Form P-2, Line 13.i)	\$ 1,286,622	\$ 0	\$ 1,286,622
g. Distribution Lateral Undergrounding O&M Programs (Form P-2, Line 13.j)	\$ 1,187,578	\$ 0	\$ 1,187,578
h. Distribution Lateral Undergrounding Capital Program (Form P-3, Line 1)	\$ 58,961,958	\$ 0	\$ 58,961,958
i. Transmission Asset Upgrades Capital Program (Form P-3, Line 2)	\$ 9,422,658	\$ 0	\$ 9,422,658
j. Substation Extreme Weather Capital Program (Form P-3, Line 3)	\$ 371,928	\$ 0	\$ 371,928
k. Distribution Overhead Feeder Hardening Capital Program (Form P-3, Line 4)	\$ 11,621,383	\$ 0	\$ 11,621,383
l. Total Projected Period Revenue Requirement	<u>\$ 119,400,185</u>	<u>\$ 0</u>	<u>\$ 119,400,185</u>
2. Estimated True up of Over/(Under) Recovery for the Current Period (SPPCRC Form E-1, Line 5c)	\$ (606,964)	\$ 0	\$ (606,964)
3. Final True Up of Over/(Under) Recovery for the Prior Period (SPPCRC Form A-1, Line 5c)	\$ (459,097)	\$ 0	\$ (459,097)
4. Jurisdictional Amount to Recovered/(Refunded) (Line 1m - Line 2 - Line 3)	\$ 120,466,246	\$ 0	\$ 120,466,246
5. Jurisdictional Amount to Recovered/(Refunded) Adjusted for Taxes Regulatory Assessment Fee Multiplier: 1.000848	<u>\$ 120,568,401</u>	<u>\$ 0</u>	<u>\$ 120,568,401</u>

TAMPA ELECTRIC COMPANY  
DOCKET NO. 20240010-EI  
EXHIBIT NO. MAS-2  
DOCUMENT NO. 3  
WITNESS: SIZEMORE  
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**Tampa Electric Company**  
Storm Protection Plan Cost Recovery Clause (SPPCRC)  
Initial Projection  
**Projected Period: January through December 2025**  
**Project Listing by Each O&M Program**

Line	O&M Activities	T or D
1.	Vegetation Management O&M Programs	
1.1	Distribution Vegetation Management - Planned	
	PRE - Dist Line - Tree Trimming - Planned	D
	Dist SPP Supplemental	D
	Dist SPP Mid-Cycle	D
1.2	Transmission Vegetation Management - Planned	
	PRE - ROW Clearance	T
	PRE - Trans Line - Tree Trimming/Removals - Planned	T
	Trans SPP 69kV Reclamation	T
	SPP - Trans VGM Planned NERC Patrol	T
2.	Asset Upgrade O&M Programs	
2.1	Transmission Asset Upgrades	
	SPP TAU - Circuit 66654	T
	SPP TAU - Circuit 66840	T
	SPP TAU - Circuit 66007	T
	SPP TAU - Circuit 66019	T
	SPP TAU - Circuit 66425	T
	SPP TAU - Circuit 230403	T
	SPP TAU - Circuit 66413	T
	SPP TAU - Circuit 66046	T
	SPP TAU - Circuit 66059	T
	SPP TAU - Circuit 230008	T
	SPP TAU - Circuit 230038	T
	SPP TAU - Circuit 230003	T
	SPP TAU - Circuit 230005	T
	SPP TAU - Circuit 230004	T
	SPP TAU - Circuit 230625	T
	SPP TAU - Circuit 230021	T
	SPP TAU - Circuit 230052	T
	SPP TAU - Circuit 66024	T
	SPP TAU - Circuit 230608	T
	SPP TAU - Circuit 230603	T
	SPP TAU - Circuit 66407	T
	SPP TAU - Circuit 66033	T
	SPP TAU - Circuit 66016	T
	SPP TAU - Circuit 66415	T
	SPP TAU - Circuit 66427	T
	SPP TAU - Circuit 66834	T
	SPP TAU - Circuit 66022	T
	SPP TAU - Circuit 66060	T
	SPP TAU - Circuit 66048	T
	SPP TAU - Circuit 66031	T
	SPP TAU - Circuit 66036	T
	SPP TAU - Circuit 230402	T

Form P-2 Projects  
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SPP TAU - Circuit 230412	T
SPP TAU - Circuit 230602	T
SPP TAU - Circuit 230012	T
SPP TAU - Circuit 230606	T
SPP TAU - Circuit 230033	T
SPP TAU - Circuit 230609	T
SPP TAU - Circuit 230013	T
SPP TAU - Circuit 66030	T
SPP TAU - Circuit 66025	T
SPP TAU - Circuit 66020	T
SPP TAU - Circuit 66027	T
SPP TAU - Circuit 66008	T
SPP TAU - Circuit 66001	T
SPP TAU - Circuit 66045	T
SPP TAU - Circuit 66026	T
SPP TAU - Circuit 230006	T
SPP TAU - Circuit 66021	T
SPP TAU - Circuit 66028	T
SPP TAU - Circuit 66032	T
SPP TAU - Circuit 66017	T
SPP TAU - Circuit 66011	T
SPP TAU - Circuit 66047	T
SPP TAU - Circuit 66436	T
SPP TAU - Circuit 66098	T
SPP TAU - Circuit 230020	T
SPP TAU - Circuit 230623	T
SPP TAU - Circuit 230604	T
SPP TAU - Circuit 66035	T
SPP TAU - Circuit 66042	T
SPP TAU - Circuit 66652	T
SPP TAU - Circuit 66034	T
SPP TAU - Circuit 66838	T
SPP TAU - Circuit 66040	T
SPP TAU - Circuit 66656	T
SPP TAU - Circuit 66412	T
SPP TAU - Circuit 66830	T
SPP TAU - Circuit 66650	T
SPP TAU - Circuit 66657	T
SPP TAU - Circuit 66043	T
SPP TAU - Circuit 66837	T
SPP TAU - Circuit 66603	T
SPP TAU - Circuit 138003	T
SPP TAU - Circuit 66839	T
SPP TAU - Circuit 66061	T
SPP TAU - Circuit 66833	T
SPP TAU - Circuit 66091	T
SPP TAU - Circuit 138006	T
SPP TAU - Circuit 66416	T
SPP TAU - Circuit 66653	T
SPP TAU - Circuit 66004	T

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SPP TAU - Circuit 66651	T
SPP TAU - Circuit 66405	T
SPP TAU - Circuit 66655	T
SPP TAU - Circuit 66010	T
SPP TAU - Circuit 66404	T
SPP TAU - Circuit 66057	T
SPP TAU - Circuit 66062	T
SPP TAU - Circuit 66842	T
SPP TAU - Circuit 66426	T
SPP TAU - Circuit 66055	T
SPP TAU - Circuit 66058	T
SPP TAU - Circuit 66615	T
SPP TAU - Circuit 66417	T
SPP TAU - Circuit 66832	T
SPP TAU - Circuit 66052	T
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SPP TAU - Circuit 66064	T
SPP TAU - Circuit 230014	T
SPP TAU - Circuit 66085	T
SPP TAU - Circuit 66831	T
SPP TAU - Circuit 66658	T
SPP TAU - Circuit 138008	T
SPP TAU - Circuit 66051	T
SPP TAU - Circuit 66014	T
SPP TAU - Circuit 138004	T
SPP TAU - Circuit 66039	T
SPP TAU - Circuit 66095	T
SPP TAU - Circuit 138005	T
SPP TAU - Circuit 66044	T
SPP TAU - Circuit 66012	T
SPP TAU - Circuit 66088	T
SPP TAU - Circuit 66005	T
SPP TAU - Circuit 66072	T
SPP TAU - Circuit 66071	T
SPP TAU - Circuit 138007	T
SPP TAU - Circuit 67615	T
SPP TAU - Circuit 66835	T
SPP TAU - Circuit 66003	T
SPP TAU - Circuit 66056	T
SPP TAU - Circuit 66037	T

- 3. Substation Protection O&M Programs
  - 3.1 Substation Extreme Weather Protection
    - SPP SEW - MacDill (D)
    - SPP SEW - Maritime (D)
    - SPP SEW - Desal (D)

D  
D  
D

Form P-2 Projects  
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4 Overhead Feeder Hardening O&M Programs

4.1 Distribution Overhead Feeder Hardening

SPP FH - E Winterhaven 13308	D
SPP FH - Knights 13807	D
SPP FH - Knights 13805	D
SPP FH - Casey Road 13745	D
SPP FH - Coolidge 13533	D
SPP FH - Lake Region 13443	D
SPP FH - Pine Lake N 13633	D
SPP FH - Ehrlich 13890	D
SPP FH - Lake Magdalene 13939	D
SPP FH - Clarkwild 13461	D
SPP FH - Fishhawk 14121	D
SPP FH - Brandon 13227	D
SPP FH - Alexander Road 13462	D
SPP FH - Yukon 13101	D
SPP FH - McFarland 13104	D
SPP FH - Manhattan 13111	D
SPP FH - East Winter Haven 13309	D
SPP FH - East Winter Haven 13313	D
SPP FH - East Winter Haven 13314	D
SPP FH - Waters Avenue 13339	D
SPP FH - Twelfth Avenue 13433	D
SPP FH - Orient Park 13964	D
SPP FH - Knights 13808	D
SPP FH - Hopewell 13148	D
SPP FH - 14th St 13048	D
SPP FH - Plymouth St 13094	D
SPP FH - Lake Juliana 13770	D
SPP FH - Lake Alfred 13118	D
SPP FH - Jan Phyl 13296	D
SPP FH - Trout Creek 13989	D
SPP FH - Coronet 13984	D
SPP FH - Fishhawk 14123	D
SPP FH - Pebble Creek 14094	D
SPP FH - Rhodine 13651	D
SPP FH - East Bay 13346	D
SPP FH - E. Winterhaven 13312	D
SPP FH - Lake Silver 13292	D
SPP FH - Mulberry 13008	D
SPP FH - Temple Terrace 13028	D
SPP FH - Bloomingdale 13039	D
SPP FH - Coolidge 13077	D
SPP FH - Pine Lake 13187	D
SPP FH - Lois Ave 13072	D
SPP FH - Brandon 13230	D
SPP FH - Polk City 13299	D
SPP FH - Brandon 13226	D
SPP FH - E. Winter Haven 13311	D
SPP FH - East Bay 13343	D
SPP FH - Univ of S FL 13364	D

SPP FH - Plant City 13414	D
SPP FH - Juneau 13417	D
SPP FH - Del Webb 13438	D
SPP FH - Lakewood 13457	D
SPP FH - Juneau 13024	D
SPP FH - Pearson Rd 13687	D
SPP FH - Berkley Rd 13695	D
SPP FH - Clearview 13737	D
SPP FH - Granada 13753	D
SPP FH - Lake Juliana 13772	D
SPP FH - Granada 13754	D
SPP FH - Ehrlich Rd 13892	D
SPP FH - Estuary 13944	D
SPP FH - GTE Collier 14014	D
SPP FH - Harney Rd 14040	D
SPP FH - Harney Rd 14042	D
SPP FH - Westchase 14083	D
SPP FH-Sunset 13099 Trout Creek TX	D
SPP FH Caloosa 13236 S TX	D
SPP FH - Bloomingdale S 13039	D
SPP FH - Double Branch S 13191	D
SPP FH - Third Ave S 13397	D
SPP FH - Fowler W 13826	D
SPP FH - Terrace 13962	D
SPP FH - Lake Ruby S 13918	D
SPP FH - Lake Ruby S 13916	D
SPP FH - Imperial Lakes 13853	D
SPP FH - Pine Lake S 13630	D
SPP FH - Dairy Road 13370	D
SPP FH - Lake Silver N 13293	D
SPP FH - Yukon 13948	D
SPP FH - Pinecrest 13786	D
SPP FH - El Prado 13610	D
SPP FH - Temple Terrace 13204	D
SPP FH - Cypress Gardens 13153	D
SPP FH - Cypress Gardens 13151	D
SPP FH - Lake Alfred 13117	D
DAP DI Apps	D

5 Infrastructure Inspection O&M Programs	
5.1 Distribution Infrastructure Inspections	
PRE - Dist Line - Pole Inspection Program	D
5.2 Transmission Infrastructure Inspections	
PRE - Trans Line - Routine Patrols	T
PRE - Trans Line - Above-Ground Inspections	T
PRE - Trans Line - Infared Inspections	T
PRE - Trans Line - Pole Inspection Program	T
PRE - Substation - Transmission - Inspection, Test	T
PRE - Substation - Transmission - Inspect, Test - GSU	T

Form P-2 Projects  
Page 6 of 6

6	Common SPP O&M Programs	
6.1	Common O&M Programs	
	SPP Common O&M - ED	D
	SPP Common O&M - Regulatory	D
	SPP Common O&M - IT	D
	Planning & Admin	D
7	Distribution Lateral Undergrounding O&M Programs	
7.1	Distribution Lateral Undergrounding	
	SPP LUG - O&M Support	D
	SPP - Warehouse Lease	D

**Tampa Electric Company**  
Storm Protection Plan Cost Recovery Clause (SPPCRC)  
Initial Projection  
**Projected Period: January through December 2025**

Form P-3  
Page 1 of 1

**Calculation of Annual Revenue Requirements for Capital Investment Programs**  
(in Dollars)

Line	Capital Investment Activities	T/D	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.	Distribution Lateral Undergrounding Program	D	\$ 4,353,247	\$ 4,437,118	\$ 4,528,553	\$ 4,675,958	\$ 4,804,703	\$ 4,903,763	\$ 4,994,315	\$ 5,093,552	\$ 5,181,275	\$ 5,253,383	\$ 5,334,910	\$ 5,401,181	\$ 58,961,958
1.a.	Adjustments	D	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1.b.	Subtotal of Distribution Lateral Undergrounding Program	T	\$ 4,353,247	\$ 4,437,118	\$ 4,528,553	\$ 4,675,958	\$ 4,804,703	\$ 4,903,763	\$ 4,994,315	\$ 5,093,552	\$ 5,181,275	\$ 5,253,383	\$ 5,334,910	\$ 5,401,181	\$ 58,961,958
1.c.	Jurisdictional Demand Revenue Requirements	D	\$ 4,353,247	\$ 4,437,118	\$ 4,528,553	\$ 4,675,958	\$ 4,804,703	\$ 4,903,763	\$ 4,994,315	\$ 5,093,552	\$ 5,181,275	\$ 5,253,383	\$ 5,334,910	\$ 5,401,181	\$ 58,961,958
1.d.	Jurisdictional Energy Revenue Requirements	D	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2.	Transmission Asset Upgrades Program	T	\$ 769,897	\$ 782,093	\$ 792,815	\$ 805,388	\$ 819,895	\$ 827,161	\$ 838,599	\$ 851,602	\$ 865,313	\$ 872,124	\$ 878,937	\$ 885,746	\$ 9,989,570
2.a.	Transmission Asset Upgrades Program	D	\$ 6,761	\$ 6,748	\$ 6,735	\$ 6,722	\$ 6,709	\$ 6,697	\$ 6,684	\$ 6,671	\$ 6,658	\$ 6,645	\$ 6,633	\$ 6,618	\$ 80,281
2.b.	Adjustments	T	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2.c.	Subtotal of Transmission Asset Upgrades Program	T	\$ 776,658	\$ 788,841	\$ 799,550	\$ 812,110	\$ 826,604	\$ 833,858	\$ 845,283	\$ 858,273	\$ 871,971	\$ 878,769	\$ 885,570	\$ 892,364	\$ 10,069,851
2.d.	Transmission Jurisdictional Demand Revenue Requirements	T	\$ 720,018	\$ 731,424	\$ 741,451	\$ 753,209	\$ 766,777	\$ 773,572	\$ 784,269	\$ 796,429	\$ 809,252	\$ 815,622	\$ 821,993	\$ 828,361	\$ 9,342,377
2.e.	Transmission Jurisdictional Energy Revenue Requirements	T	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2.f.	Distribution Jurisdictional Demand Revenue Requirements	D	\$ 6,761	\$ 6,748	\$ 6,735	\$ 6,722	\$ 6,709	\$ 6,697	\$ 6,684	\$ 6,671	\$ 6,658	\$ 6,645	\$ 6,633	\$ 6,618	\$ 80,281
2.g.	Distribution Jurisdictional Energy Revenue Requirements	D	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
3.	Substation Extreme Weather Program	D	\$ 14,042	\$ 19,338	\$ 25,784	\$ 30,501	\$ 34,560	\$ 35,406	\$ 35,399	\$ 35,393	\$ 35,386	\$ 35,379	\$ 35,372	\$ 35,368	\$ 371,928
3.a.	Substation Extreme Weather Program	T	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
3.b.	Adjustments	D	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
3.c.	Subtotal of Substation Extreme Weather Program	T	\$ 14,042	\$ 19,338	\$ 25,784	\$ 30,501	\$ 34,560	\$ 35,406	\$ 35,399	\$ 35,393	\$ 35,386	\$ 35,379	\$ 35,372	\$ 35,368	\$ 371,928
3.d.	Distribution Jurisdictional Demand Revenue Requirements	D	\$ 14,042	\$ 19,338	\$ 25,784	\$ 30,501	\$ 34,560	\$ 35,406	\$ 35,399	\$ 35,393	\$ 35,386	\$ 35,379	\$ 35,372	\$ 35,368	\$ 371,928
3.e.	Distribution Jurisdictional Energy Revenue Requirements	D	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
3.f.	Transmission Jurisdictional Demand Revenue Requirements	T	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
3.g.	Transmission Jurisdictional Energy Revenue Requirements	T	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
4.	Distribution Overhead Feeder Hardening Program	D	\$ 860,059	\$ 876,135	\$ 898,749	\$ 930,375	\$ 945,001	\$ 956,980	\$ 975,204	\$ 989,479	\$ 1,008,694	\$ 1,030,709	\$ 1,039,305	\$ 1,065,593	\$ 11,576,283
4.a.	Distribution Overhead Feeder Hardening Program	T	\$ 4,035	\$ 4,032	\$ 4,029	\$ 4,026	\$ 4,023	\$ 4,020	\$ 4,017	\$ 4,015	\$ 4,012	\$ 4,008	\$ 4,006	\$ 4,001	\$ 48,224
4.b.	Adjustments	D	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
4.c.	Subtotal of Distribution Overhead Feeder Hardening Program	T	\$ 864,094	\$ 880,167	\$ 902,778	\$ 934,401	\$ 949,024	\$ 961,000	\$ 979,221	\$ 993,494	\$ 1,012,706	\$ 1,034,717	\$ 1,043,311	\$ 1,069,594	\$ 11,624,507
4.d.	Distribution Jurisdictional Demand Revenue Requirements	D	\$ 860,059	\$ 876,135	\$ 898,749	\$ 930,375	\$ 945,001	\$ 956,980	\$ 975,204	\$ 989,479	\$ 1,008,694	\$ 1,030,709	\$ 1,039,305	\$ 1,065,593	\$ 11,576,283
4.e.	Distribution Jurisdictional Energy Revenue Requirements	D	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
4.f.	Transmission Jurisdictional Demand Revenue Requirements	T	\$ 3,774	\$ 3,771	\$ 3,768	\$ 3,765	\$ 3,762	\$ 3,760	\$ 3,757	\$ 3,755	\$ 3,752	\$ 3,748	\$ 3,746	\$ 3,742	\$ 45,100
4.g.	Transmission Jurisdictional Energy Revenue Requirements	T	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
5.	Retail Jurisdictional Factors														
5.a.	Distribution Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000
5.b.	Transmission Demand Jurisdictional Factor		0.93521314	0.93521314	0.93521314	0.93521314	0.93521314	0.93521314	0.93521314	0.93521314	0.93521314	0.93521314	0.93521314	0.93521314	0.93521314
5.c.	Distribution Energy Jurisdictional Factor		0.0000000	0.0000000	0.0000000	0.0000000	0.0000000	0.0000000	0.0000000	0.0000000	0.0000000	0.0000000	0.0000000	0.0000000	0.0000000
5.d.	Transmission Energy Jurisdictional Factor		0.0000000	0.0000000	0.0000000	0.0000000	0.0000000	0.0000000	0.0000000	0.0000000	0.0000000	0.0000000	0.0000000	0.0000000	0.0000000
6.	Total of Capital Investment Programs		\$ 6,008,041	\$ 6,125,464	\$ 6,256,665	\$ 6,452,970	\$ 6,614,891	\$ 6,734,027	\$ 6,854,218	\$ 6,980,712	\$ 7,101,338	\$ 7,202,248	\$ 7,299,163	\$ 7,398,507	\$ 81,028,244
6.a.	Jurisdictional Distribution Demand Revenue Requirements		\$ 5,234,109	\$ 5,339,339	\$ 5,459,821	\$ 5,643,556	\$ 5,790,973	\$ 5,902,846	\$ 6,011,602	\$ 6,125,095	\$ 6,232,013	\$ 6,326,116	\$ 6,416,220	\$ 6,508,760	\$ 70,990,450
6.b.	Jurisdictional Transmission Demand Revenue Requirements		\$ 723,791	\$ 735,194	\$ 745,219	\$ 756,975	\$ 770,539	\$ 777,331	\$ 788,026	\$ 800,184	\$ 813,004	\$ 819,370	\$ 825,740	\$ 832,103	\$ 9,387,477
6.c.	Total Jurisdictional Demand Revenue Requirements		\$ 5,957,900	\$ 6,074,533	\$ 6,205,040	\$ 6,400,531	\$ 6,561,512	\$ 6,680,177	\$ 6,799,628	\$ 6,925,279	\$ 7,045,017	\$ 7,145,486	\$ 7,241,960	\$ 7,340,863	\$ 80,377,927

**Notes:**  
Jurisdictional Energy and Demand Revenue Requirements are calculated on the detailed P-3 tabs.

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**TAMPA ELECTRIC COMPANY**  
**DOCKET NO. 20240010-EI**  
**EXHIBIT NO. MAS-2**  
**DOCUMENT NO. 3**  
**WITNESS: SIZEMORE**  
**PAGE 9 OF 39**  
**FILED: 05/01/2024**  
**REVISED: 12/09/2024**

**Tampa Electric Company**  
Storm Protection Plan Cost Recovery Clause (SPPCRC)  
Initial Projection  
**January 2025 to December 2025**

Form P-3  
Total p1-7

Return on Capital Investments, Depreciation and Taxes  
**All Capital Programs**  
(in Dollars)

Line	Description	Beginning of Period Amount	2025 January	2025 February	2025 March	2025 April	2025 May	2025 June	2025 July	2025 August	2025 September	2025 October	2025 November	2025 December	2025 TOTAL
1.	Investments														
a.	Expenditures/Additions		\$ 14,924,491	\$ 16,462,042	\$ 17,389,155	\$ 19,100,487	\$ 16,208,142	\$ 14,440,565	\$ 13,921,238	\$ 14,831,109	\$ 11,660,961	\$ 11,106,366	\$ 12,075,726	\$ 9,645,478	\$ 171,765,759
b.	Clearings to Plant		\$ 5,405,876	\$ 6,137,936	\$ 38,317,350	\$ 25,158,429	\$ 10,804,127	\$ 13,746,177	\$ 17,793,630	\$ 17,138,955	\$ 13,079,150	\$ 14,408,053	\$ 12,744,033	\$ 18,146,607	\$ 192,880,323
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	\$ 443,915,588	\$ 449,321,464	\$ 455,459,400	\$ 493,776,750	\$ 518,935,180	\$ 529,739,307	\$ 543,485,483	\$ 561,279,113	\$ 578,418,068	\$ 591,497,218	\$ 605,905,272	\$ 618,649,304	\$ 636,795,911	
3.	Less: Net Accumulated Depreciation	\$ (11,268,027)	\$ (12,224,634)	\$ (13,192,753)	\$ (14,177,404)	\$ (15,234,528)	\$ (16,334,397)	\$ (17,451,192)	\$ (18,594,348)	\$ (19,768,967)	\$ (20,977,545)	\$ (22,213,981)	\$ (23,472,966)	\$ (24,762,374)	
4.	CWIP - Non-Interest Bearing	\$ 175,863,905	\$ 185,382,521	\$ 195,706,626	\$ 174,778,430	\$ 168,720,488	\$ 174,124,503	\$ 174,818,891	\$ 170,946,500	\$ 168,638,653	\$ 167,220,464	\$ 163,918,777	\$ 163,250,470	\$ 154,749,341	
5.	Net Investment (Lines 2 + 3 + 4)	\$ 608,511,466	\$ 622,479,350	\$ 637,973,273	\$ 654,377,777	\$ 672,421,139	\$ 687,529,412	\$ 700,853,182	\$ 713,631,265	\$ 727,287,754	\$ 737,740,137	\$ 747,610,067	\$ 758,426,808	\$ 766,782,878	
6.	Average Net Investment		\$ 615,495,407	\$ 630,226,311	\$ 646,175,526	\$ 663,399,458	\$ 679,975,275	\$ 694,191,298	\$ 707,242,224	\$ 720,459,509	\$ 732,513,945	\$ 742,675,103	\$ 753,018,438	\$ 762,604,844	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (A)		\$ 3,453,852	\$ 3,536,515	\$ 3,626,013	\$ 3,722,665	\$ 3,815,681	\$ 3,895,455	\$ 3,968,689	\$ 4,042,859	\$ 4,110,503	\$ 4,167,520	\$ 4,225,562	\$ 4,279,357	\$ 46,844,671
b.	Debt Component Grossed Up For Taxes (B)		\$ 971,355	\$ 994,603	\$ 1,019,773	\$ 1,046,954	\$ 1,073,113	\$ 1,095,551	\$ 1,116,146	\$ 1,137,006	\$ 1,156,029	\$ 1,172,064	\$ 1,188,389	\$ 1,203,518	\$ 13,174,501
			\$ 4,425,207	\$ 4,531,118	\$ 4,645,786	\$ 4,769,619	\$ 4,888,794	\$ 4,991,006	\$ 5,084,835	\$ 5,179,865	\$ 5,266,532	\$ 5,339,584	\$ 5,413,951	\$ 5,482,875	\$ 60,019,172
8.	Investment Expenses														
a.	Depreciation (C)		\$ 1,197,372	\$ 1,212,987	\$ 1,234,712	\$ 1,340,295	\$ 1,403,504	\$ 1,429,972	\$ 1,467,213	\$ 1,512,625	\$ 1,559,682	\$ 1,599,115	\$ 1,634,415	\$ 1,676,117	\$ 17,268,008
b.	Depreciation Savings (D)		\$ (240,765)	\$ (244,869)	\$ (250,061)	\$ (283,171)	\$ (303,634)	\$ (313,177)	\$ (324,057)	\$ (338,006)	\$ (351,104)	\$ (362,679)	\$ (375,430)	\$ (386,709)	\$ (3,773,661)
c.	Amortization		\$ 37,826	\$ 37,826	\$ 37,826	\$ 37,826	\$ 37,826	\$ 37,826	\$ 37,826	\$ 37,826	\$ 37,826	\$ 37,826	\$ 37,826	\$ 37,826	\$ 453,916
d.	Dismantlement		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
e.	Property Taxes (E)		\$ 588,401	\$ 588,401	\$ 588,401	\$ 588,401	\$ 588,401	\$ 588,401	\$ 588,401	\$ 588,401	\$ 588,401	\$ 588,401	\$ 588,401	\$ 588,397	\$ 7,060,808
f.	Other		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
9.	Total System Recoverable Expenses (Lines 7 + 8)		\$ 6,008,041	\$ 6,125,464	\$ 6,256,665	\$ 6,452,970	\$ 6,614,891	\$ 6,734,027	\$ 6,854,218	\$ 6,980,712	\$ 7,101,338	\$ 7,202,248	\$ 7,299,163	\$ 7,398,507	\$ 81,028,244
a.	Recoverable Distribution Costs Allocated to Demand		\$ 5,234,109	\$ 5,339,339	\$ 5,459,821	\$ 5,643,556	\$ 5,790,973	\$ 5,902,846	\$ 6,011,602	\$ 6,125,095	\$ 6,232,013	\$ 6,326,116	\$ 6,416,220	\$ 6,508,760	\$ 70,990,450
b.	Recoverable Transmission Costs Allocated to Demand		\$ 773,932	\$ 786,125	\$ 796,844	\$ 809,414	\$ 823,918	\$ 831,181	\$ 842,616	\$ 855,617	\$ 869,325	\$ 876,132	\$ 882,943	\$ 889,747	\$ 10,037,794
10.	Distribution Demand Jurisdictional Factor	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Transmission Demand Jurisdictional Factor	0.93521314	0.93521314	0.93521314	0.93521314	0.93521314	0.93521314	0.93521314	0.93521314	0.93521314	0.93521314	0.93521314	0.93521314	0.93521314	
13.	Retail Distribution Demand-Related Recoverable Costs (F)		\$ 5,234,109	\$ 5,339,339	\$ 5,459,821	\$ 5,643,556	\$ 5,790,973	\$ 5,902,846	\$ 6,011,602	\$ 6,125,095	\$ 6,232,013	\$ 6,326,116	\$ 6,416,220	\$ 6,508,760	\$ 70,990,450
12.	Retail Transmission Demand-Related Recoverable Costs (G)		\$ 723,791	\$ 735,194	\$ 745,219	\$ 756,975	\$ 770,539	\$ 777,331	\$ 788,026	\$ 800,184	\$ 813,004	\$ 819,370	\$ 825,740	\$ 832,103	\$ 9,387,477
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$ 5,957,900	\$ 6,074,533	\$ 6,205,040	\$ 6,400,531	\$ 6,561,512	\$ 6,680,177	\$ 6,799,628	\$ 6,925,279	\$ 7,045,017	\$ 7,145,486	\$ 7,241,960	\$ 7,340,863	\$ 80,377,927

**Notes:**

- (A) Line 6 x 6.7338% x 1/12 (Jan-Dec). Based on ROE of 10.50% and weighted income tax rate of 25.345% (expansion factor of 1.33950)
- (B) Line 6 x 1.8938% x 1/12 (Jan-Dec).
- (C) Applicable depreciation rates are shown on each capital page
- (D) Applicable depreciation savings rates are shown on each capital page
- (E) Ad Valorem Tax Rate is 1.632%
- (F) Line 9a x line 10
- (G) Line 9b x line 11

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**TAMPA ELECTRIC COMPANY**  
**DOCKET NO. 20240010-EI**  
**EXHIBIT NO. MAS-2**  
**DOCUMENT NO. 3**  
**WITNESS: SIZEMORE**  
**PAGE 10 OF 39**  
**FILED: 05/01/2024**  
**REVISED: 12/09/2024**



**Tampa Electric Company**  
Storm Protection Plan Cost Recovery Clause (SPPCRC)  
Initial Projection  
**January 2025 to December 2025**

Form P-3 Detail  
Page 1 of 7

Return on Capital Investments, Depreciation and Taxes  
**For Program: Distribution Lateral Undergrounding**  
(in Dollars)

Line	Description	Beginning of Period Amount	2025 January	2025 February	2025 March	2025 April	2025 May	2025 June	2025 July	2025 August	2025 September	2025 October	2025 November	2025 December	2025 TOTAL
1.	Investments														
a.	Expenditures/Additions		\$ 11,406,485	\$ 11,803,654	\$ 13,844,741	\$ 14,913,744	\$ 12,929,422	\$ 11,364,459	\$ 10,984,824	\$ 12,028,451	\$ 9,011,954	\$ 8,551,912	\$ 9,462,173	\$ 7,374,688	\$ 133,676,509
b.	Clearings to Plant		\$ 3,114,396	\$ 2,367,264	\$ 31,107,329	\$ 21,474,315	\$ 10,775,670	\$ 9,880,654	\$ 13,990,300	\$ 11,255,780	\$ 9,337,922	\$ 14,408,053	\$ 7,437,945	\$ 4,531,195	\$ 139,680,824
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	\$ 312,153,513	\$ 315,267,909	\$ 317,635,173	\$ 348,742,502	\$ 370,216,817	\$ 380,992,488	\$ 390,873,142	\$ 404,863,442	\$ 416,119,222	\$ 425,457,144	\$ 439,865,197	\$ 447,303,142	\$ 451,834,337	
3.	Less: Net Accumulated Depreciation	\$ (7,760,575)	\$ (8,375,708)	\$ (8,995,715)	\$ (9,619,427)	\$ (10,291,822)	\$ (10,997,824)	\$ (11,720,690)	\$ (12,459,020)	\$ (13,219,244)	\$ (13,997,083)	\$ (14,789,537)	\$ (15,604,539)	\$ (16,431,181)	
4.	CWIP - Non-Interest Bearing	\$ 147,299,888	\$ 155,591,977	\$ 165,028,367	\$ 147,765,780	\$ 141,205,208	\$ 143,358,960	\$ 144,842,765	\$ 141,837,289	\$ 142,609,960	\$ 142,283,992	\$ 136,427,851	\$ 138,452,080	\$ 141,295,573	
5.	Net Investment (Lines 2 + 3 + 4)	\$ 451,692,826	\$ 462,484,178	\$ 473,667,825	\$ 486,888,855	\$ 501,130,203	\$ 513,353,623	\$ 523,995,216	\$ 534,241,711	\$ 545,509,938	\$ 553,744,053	\$ 561,503,512	\$ 570,150,683	\$ 576,698,729	
6.	Average Net Investment		\$ 457,088,502	\$ 468,076,002	\$ 480,278,340	\$ 494,009,529	\$ 507,241,913	\$ 518,674,420	\$ 529,118,464	\$ 539,875,824	\$ 549,626,995	\$ 557,623,782	\$ 565,827,097	\$ 573,424,706	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (A)		\$ 2,564,952	\$ 2,626,608	\$ 2,695,082	\$ 2,772,134	\$ 2,846,388	\$ 2,910,542	\$ 2,969,148	\$ 3,029,513	\$ 3,084,232	\$ 3,129,106	\$ 3,175,139	\$ 3,217,773	\$ 35,020,617
b.	Debt Component Grossed Up For Taxes (B)		\$ 721,362	\$ 738,702	\$ 757,959	\$ 779,629	\$ 800,512	\$ 818,555	\$ 835,037	\$ 852,014	\$ 867,403	\$ 880,023	\$ 892,969	\$ 904,960	\$ 9,849,125
			\$ 3,286,314	\$ 3,365,310	\$ 3,453,041	\$ 3,551,763	\$ 3,646,900	\$ 3,729,097	\$ 3,804,185	\$ 3,881,527	\$ 3,951,635	\$ 4,009,129	\$ 4,068,108	\$ 4,122,733	\$ 44,869,742
8.	Investment Expenses														
a.	Depreciation (C)		\$ 786,699	\$ 794,329	\$ 800,129	\$ 876,342	\$ 928,954	\$ 955,354	\$ 979,562	\$ 1,013,838	\$ 1,041,415	\$ 1,064,292	\$ 1,099,592	\$ 1,117,815	\$ 11,458,319
b.	Depreciation Savings (D)		\$ (171,565)	\$ (174,322)	\$ (176,417)	\$ (203,947)	\$ (222,951)	\$ (232,488)	\$ (241,232)	\$ (253,614)	\$ (263,575)	\$ (271,839)	\$ (284,590)	\$ (291,173)	\$ (2,787,712)
c.	Amortization		\$ 37,826	\$ 37,826	\$ 37,826	\$ 37,826	\$ 37,826	\$ 37,826	\$ 37,826	\$ 37,826	\$ 37,826	\$ 37,826	\$ 37,826	\$ 37,826	\$ 453,916
d.	Dismantlement		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
e.	Property Taxes (E)		\$ 413,974	\$ 413,974	\$ 413,974	\$ 413,974	\$ 413,974	\$ 413,974	\$ 413,974	\$ 413,974	\$ 413,974	\$ 413,974	\$ 413,974	\$ 413,974	\$ 4,967,693
f.	Other		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
9.	Total System Recoverable Expenses (Lines 7 + 8)		\$ 4,353,247	\$ 4,437,118	\$ 4,528,553	\$ 4,675,958	\$ 4,804,703	\$ 4,903,763	\$ 4,994,315	\$ 5,093,552	\$ 5,181,275	\$ 5,253,383	\$ 5,334,910	\$ 5,401,181	\$ 58,961,958
a.	Recoverable Costs Allocated to Demand		\$ 4,353,247	\$ 4,437,118	\$ 4,528,553	\$ 4,675,958	\$ 4,804,703	\$ 4,903,763	\$ 4,994,315	\$ 5,093,552	\$ 5,181,275	\$ 5,253,383	\$ 5,334,910	\$ 5,401,181	\$ 58,961,958
b.	Recoverable Costs Allocated to Energy		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
10.	Distribution Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Distribution Energy Jurisdictional Factor		0.0000000	0.0000000	0.0000000	0.0000000	0.0000000	0.0000000	0.0000000	0.0000000	0.0000000	0.0000000	0.0000000	0.0000000	
12.	Retail Distribution Demand-Related Recoverable Costs (F)		\$ 4,353,247	\$ 4,437,118	\$ 4,528,553	\$ 4,675,958	\$ 4,804,703	\$ 4,903,763	\$ 4,994,315	\$ 5,093,552	\$ 5,181,275	\$ 5,253,383	\$ 5,334,910	\$ 5,401,181	\$ 58,961,958
13.	Retail Distribution Energy-Related Recoverable Costs (G)		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$ 4,353,247	\$ 4,437,118	\$ 4,528,553	\$ 4,675,958	\$ 4,804,703	\$ 4,903,763	\$ 4,994,315	\$ 5,093,552	\$ 5,181,275	\$ 5,253,383	\$ 5,334,910	\$ 5,401,181	\$ 58,961,958

**Notes:**

- (A) Line 6 x 6.7338% x 1/12 (Jan-Dec). Based on ROE of 10.50% and weighted income tax rate of 25.345% (expansion factor of 1.33950)
- (B) Line 6 x 1.8938% x 1/12 (Jan-Dec).
- (C) Applicable depreciation groups for additions are 368.00, 364.00, 366.00, 367.00, 365.00, 369.00, 369.02, 373.00, 355.00, 356.00, 370.00, 397.25, 392.02, 303.15, 398.00, 390.00, 394.00, 391.02, and 391.01 and applicable depreciation rates are 3.92%, 5.31%, 1.76%, 2.94%, 2.33%, 2.34%, 2.64%, 3.65%, 2.85%, 2.99%, 7.30%, 2.87%, 6.97%, 6.70%, 14.30%, 1.70%, 14.30%, 25.00%, and 14.30%
- (D) Applicable depreciation groups for retirements are 368.00, 365.00, 364.00, 367.00, 366.00, 373.00, 369.02, 369.00, 355.00 and 356.00 applicable depreciation rates are 3.92%, 2.33%, 5.31%, 2.94%, 1.76%, 3.65%, 2.64%, 2.34%, 2.85% and 2.99%
- (E) Ad Valorem Tax Rate is 1.632%
- (F) Line 9a x line 10
- (G) Line 9b x line 11

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TAMPA ELECTRIC COMPANY  
DOCKET NO. 20240010-EI  
EXHIBIT NO. MAS-2  
DOCUMENT NO. 3  
WITNESS: SIZEMORE  
PAGE 11 OF 39  
FILED: 05/01/2024  
REVISED: 12/09/2024

**Tampa Electric Company**  
Storm Protection Plan Cost Recovery Clause (SPCRC)  
Initial Projection  
**January 2025 to December 2025**

Form P-3 Detail  
Page 2 of 7

Return on Capital Investments, Depreciation and Taxes  
**For Program: Transmission Asset Upgrades (T)**  
(in Dollars)

Line	Description	Beginning of Period Amount	2025 January	2025 February	2025 March	2025 April	2025 May	2025 June	2025 July	2025 August	2025 September	2025 October	2025 November	2025 December	2025 TOTAL
1.	Investments														
a.	Expenditures/Additions		\$ 1,526,277	\$ 1,516,076	\$ 1,524,130	\$ 1,519,834	\$ 1,150,614	\$ 1,149,540	\$ 1,151,688	\$ 1,124,305	\$ 1,112,493	\$ 1,112,493	\$ 1,112,493	\$ 1,112,493	\$ 15,112,438
b.	Clearings to Plant		\$ 1,051,479	\$ 370,831	\$ 1,236,103	\$ 2,783,259	\$ 28,457	\$ 1,986,075	\$ 2,777,476	\$ 3,196,283	\$ 0	\$ 0	\$ 0	\$ 0	\$ 13,429,963
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	\$ 65,102,314	\$ 66,153,794	\$ 66,524,625	\$ 67,760,728	\$ 70,543,987	\$ 70,572,443	\$ 72,558,518	\$ 75,335,995	\$ 78,532,277	\$ 78,532,277	\$ 78,532,277	\$ 78,532,277	\$ 78,532,277	\$ 78,532,277
3.	Less: Net Accumulated Depreciation	\$ (1,479,689)	\$ (1,616,004)	\$ (1,754,568)	\$ (1,893,924)	\$ (2,035,922)	\$ (2,183,869)	\$ (2,331,877)	\$ (2,484,130)	\$ (2,642,321)	\$ (2,807,343)	\$ (2,972,365)	\$ (3,137,387)	\$ (3,302,409)	\$ (3,302,409)
4.	CWIP - Non-Interest Bearing	\$ 11,771,294	\$ 12,246,092	\$ 13,391,337	\$ 13,679,363	\$ 12,415,939	\$ 13,538,096	\$ 12,701,562	\$ 11,075,773	\$ 9,003,796	\$ 10,116,289	\$ 11,228,782	\$ 12,341,275	\$ 13,453,768	\$ 13,453,768
5.	Net Investment (Lines 2 + 3 + 4)	\$ 75,393,919	\$ 76,783,881	\$ 78,161,394	\$ 79,546,168	\$ 80,924,004	\$ 81,926,671	\$ 82,928,203	\$ 83,927,638	\$ 84,893,753	\$ 85,841,224	\$ 86,788,695	\$ 87,736,165	\$ 88,683,636	\$ 88,683,636
6.	Average Net Investment		\$ 76,088,900	\$ 77,472,637	\$ 78,853,781	\$ 80,235,086	\$ 81,425,337	\$ 82,427,437	\$ 83,427,920	\$ 84,410,695	\$ 85,367,488	\$ 86,314,959	\$ 87,262,430	\$ 88,209,901	\$ 88,209,901
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (A)		\$ 426,973	\$ 434,738	\$ 442,488	\$ 450,239	\$ 456,918	\$ 462,542	\$ 468,156	\$ 473,671	\$ 479,040	\$ 484,356	\$ 489,673	\$ 494,990	\$ 5,563,784
b.	Debt Component Grossed Up For Taxes (B)		\$ 120,081	\$ 122,265	\$ 124,444	\$ 126,624	\$ 128,503	\$ 130,084	\$ 131,663	\$ 133,214	\$ 134,724	\$ 136,219	\$ 137,715	\$ 139,210	\$ 1,564,746
			\$ 547,054	\$ 557,003	\$ 566,932	\$ 576,863	\$ 585,421	\$ 592,626	\$ 599,819	\$ 606,885	\$ 613,764	\$ 620,575	\$ 627,388	\$ 634,200	\$ 7,128,530
8.	Investment Expenses														
a.	Depreciation (C)		\$ 154,877	\$ 157,375	\$ 158,255	\$ 161,191	\$ 167,801	\$ 167,869	\$ 172,586	\$ 179,182	\$ 186,773	\$ 186,773	\$ 186,773	\$ 186,773	\$ 2,066,230
b.	Depreciation Savings (D)		\$ (18,562)	\$ (18,811)	\$ (18,899)	\$ (19,193)	\$ (19,854)	\$ (19,861)	\$ (20,332)	\$ (20,992)	\$ (21,751)	\$ (21,751)	\$ (21,751)	\$ (21,751)	\$ (243,509)
c.	Amortization		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
d.	Dismantlement		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
e.	Property Taxes (E)		\$ 86,527	\$ 86,527	\$ 86,527	\$ 86,527	\$ 86,527	\$ 86,527	\$ 86,527	\$ 86,527	\$ 86,527	\$ 86,527	\$ 86,527	\$ 86,527	\$ 1,038,321
f.	Other		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
9.	Total System Recoverable Expenses (Lines 7 + 8)		\$ 769,897	\$ 782,093	\$ 792,815	\$ 805,388	\$ 819,895	\$ 827,161	\$ 838,599	\$ 851,602	\$ 865,313	\$ 872,124	\$ 878,937	\$ 885,746	\$ 9,989,570
a.	Recoverable Costs Allocated to Demand		\$ 769,897	\$ 782,093	\$ 792,815	\$ 805,388	\$ 819,895	\$ 827,161	\$ 838,599	\$ 851,602	\$ 865,313	\$ 872,124	\$ 878,937	\$ 885,746	\$ 9,989,570
b.	Recoverable Costs Allocated to Energy		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
10.	Transmission Demand Jurisdictional Factor		0.93521314	0.93521314	0.93521314	0.93521314	0.93521314	0.93521314	0.93521314	0.93521314	0.93521314	0.93521314	0.93521314	0.93521314	0.93521314
11.	Transmission Energy Jurisdictional Factor		0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
12.	Retail Transmission Demand-Related Recoverable Costs (F)		\$ 720,018	\$ 731,424	\$ 741,451	\$ 753,209	\$ 766,777	\$ 773,572	\$ 784,269	\$ 796,429	\$ 809,252	\$ 815,622	\$ 821,993	\$ 828,361	\$ 9,342,377
13.	Retail Transmission Energy-Related Recoverable Costs (G)		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$ 720,018	\$ 731,424	\$ 741,451	\$ 753,209	\$ 766,777	\$ 773,572	\$ 784,269	\$ 796,429	\$ 809,252	\$ 815,622	\$ 821,993	\$ 828,361	\$ 9,342,377

- Notes:**  
(A) Line 6 x 6.7338% x 1/12 (Jan-Dec). Based on ROE of 10.50% and weighted income tax rate of 25.345% (expansion factor of 1.33950)  
(B) Line 6 x 1.8938% x 1/12 (Jan-Dec).  
(C) Applicable depreciation groups for additions are 355.00 and 356.00 and applicable depreciation rates are 2.85% and 2.99%  
(D) Applicable depreciation groups for retirements are 355.00 and 356.00 and applicable depreciation rates are 2.85% and 2.99%  
(E) Ad Valorem Tax Rate is 1.632%  
(F) Line 9a x line 10  
(G) Line 9b x line 11

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TAMPA ELECTRIC COMPANY  
DOCKET NO. 20240010-EI  
EXHIBIT NO. MAS-2  
DOCUMENT NO. 3  
WITNESS: SIZEMORE  
PAGE 12 OF 39  
FILED: 05/01/2024  
REVISED: 12/09/2024

**Tampa Electric Company**  
Storm Protection Plan Cost Recovery Clause (SPPCRC)  
Initial Projection  
**January 2025 to December 2025**

Form P-3 Detail  
Page 3 of 7

Return on Capital Investments, Depreciation and Taxes  
**For Program: Transmission Asset Upgrades (D)**  
(in Dollars)

Line	Description	Beginning of Period Amount	2025 January	2025 February	2025 March	2025 April	2025 May	2025 June	2025 July	2025 August	2025 September	2025 October	2025 November	2025 December	2025 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	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2.	Plant-in-Service/Depreciation Base	\$ 646,739	\$ 646,739	\$ 646,739	\$ 646,739	\$ 646,739	\$ 646,739	\$ 646,739	\$ 646,739	\$ 646,739	\$ 646,739	\$ 646,739	\$ 646,739	\$ 646,739	\$ 646,739
3.	Less: Net Accumulated Depreciation	\$ (63,745)	\$ (65,528)	\$ (67,311)	\$ (69,094)	\$ (70,877)	\$ (72,660)	\$ (74,443)	\$ (76,226)	\$ (78,009)	\$ (79,792)	\$ (81,575)	\$ (83,358)	\$ (85,141)	\$ (85,141)
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)	\$ 582,994	\$ 581,211	\$ 579,428	\$ 577,645	\$ 575,862	\$ 574,079	\$ 572,296	\$ 570,513	\$ 568,730	\$ 566,947	\$ 565,164	\$ 563,381	\$ 561,598	\$ 561,598
6.	Average Net Investment	\$ 582,102	\$ 580,319	\$ 578,536	\$ 576,753	\$ 574,970	\$ 573,188	\$ 571,405	\$ 569,622	\$ 567,839	\$ 566,056	\$ 564,273	\$ 562,490	\$ 562,490	\$ 562,490
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (A)	\$ 3,266	\$ 3,256	\$ 3,246	\$ 3,236	\$ 3,226	\$ 3,216	\$ 3,206	\$ 3,196	\$ 3,186	\$ 3,176	\$ 3,166	\$ 3,156	\$ 3,156	\$ 38,532
b.	Debt Component Grossed Up For Taxes (B)	\$ 919	\$ 916	\$ 913	\$ 910	\$ 907	\$ 905	\$ 902	\$ 899	\$ 896	\$ 893	\$ 891	\$ 888	\$ 888	\$ 10,839
		\$ 4,185	\$ 4,172	\$ 4,159	\$ 4,146	\$ 4,133	\$ 4,121	\$ 4,108	\$ 4,095	\$ 4,082	\$ 4,069	\$ 4,057	\$ 4,044	\$ 4,044	\$ 49,371
8.	Investment Expenses														
a.	Depreciation (C)	\$ 2,262	\$ 2,262	\$ 2,262	\$ 2,262	\$ 2,262	\$ 2,262	\$ 2,262	\$ 2,262	\$ 2,262	\$ 2,262	\$ 2,262	\$ 2,262	\$ 2,262	\$ 27,144
b.	Depreciation Savings (D)	\$ (479)	\$ (479)	\$ (479)	\$ (479)	\$ (479)	\$ (479)	\$ (479)	\$ (479)	\$ (479)	\$ (479)	\$ (479)	\$ (479)	\$ (479)	\$ (5,748)
c.	Amortization	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
d.	Dismantlement	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
e.	Property Taxes (E)	\$ 793	\$ 793	\$ 793	\$ 793	\$ 793	\$ 793	\$ 793	\$ 793	\$ 793	\$ 793	\$ 793	\$ 793	\$ 791	\$ 9,514
f.	Other	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
9.	Total System Recoverable Expenses (Lines 7 + 8)	\$ 6,761	\$ 6,748	\$ 6,735	\$ 6,722	\$ 6,709	\$ 6,697	\$ 6,684	\$ 6,671	\$ 6,658	\$ 6,645	\$ 6,633	\$ 6,618	\$ 6,618	\$ 80,281
a.	Recoverable Costs Allocated to Demand	\$ 6,761	\$ 6,748	\$ 6,735	\$ 6,722	\$ 6,709	\$ 6,697	\$ 6,684	\$ 6,671	\$ 6,658	\$ 6,645	\$ 6,633	\$ 6,618	\$ 6,618	\$ 80,281
b.	Recoverable Costs Allocated to Energy	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
10.	Distribution Demand Jurisdictional Factor	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000
11.	Distribution Energy Jurisdictional Factor	0.0000000	0.0000000	0.0000000	0.0000000	0.0000000	0.0000000	0.0000000	0.0000000	0.0000000	0.0000000	0.0000000	0.0000000	0.0000000	0.0000000
12.	Retail Distribution Demand-Related Recoverable Costs (F)	\$ 6,761	\$ 6,748	\$ 6,735	\$ 6,722	\$ 6,709	\$ 6,697	\$ 6,684	\$ 6,671	\$ 6,658	\$ 6,645	\$ 6,633	\$ 6,618	\$ 6,618	\$ 80,281
13.	Retail Distribution Energy-Related Recoverable Costs (G)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)	\$ 6,761	\$ 6,748	\$ 6,735	\$ 6,722	\$ 6,709	\$ 6,697	\$ 6,684	\$ 6,671	\$ 6,658	\$ 6,645	\$ 6,633	\$ 6,618	\$ 6,618	\$ 80,281

**Notes:**  
(A) Line 6 x 6.7338% x 1/12 (Jan-Dec). Based on ROE of 10.50% and weighted income tax rate of 25.345% (expansion factor of 1.33950)  
(B) Line 6 x 1.8938% x 1/12 (Jan-Dec).  
(C) Applicable depreciation groups for additions are 368.00, 364.00, 366.00, 367.00, 365.00, 369.00, 369.02, 373.00, 397.00, and 397.25, and applicable depreciation rates are 3.92%, 5.31%, 1.76%, 2.94%, 2.33%, 2.34%, 2.64%, 3.65%, 14.30%, and 2.87%.  
(D) Applicable depreciation groups for retirements are 365.00, 366.00, 367.00, 368.00, and 369.02 and applicable depreciation rates are 2.33%, 1.76%, 2.94%, 3.92%, and 2.64%.  
(E) Ad Valorem Tax Rate is 1.632%.  
(F) Line 9a x line 10  
(G) Line 9b x line 11

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TAMPA ELECTRIC COMPANY  
DOCKET NO. 20240010-EI  
EXHIBIT NO. MAS-2  
DOCUMENT NO. 3  
WITNESS: SIZEMORE  
PAGE 13 OF 39  
FILED: 05/01/2024  
REVISED: 12/09/2024

**Tampa Electric Company**  
Storm Protection Plan Cost Recovery Clause (SPPCRC)  
Initial Projection  
**January 2025 to December 2025**

Form P-3 Detail  
Page 4 of 7

Return on Capital Investments, Depreciation and Taxes  
**For Program: Substation Extreme Weather Protection (D)**  
(in Dollars)

Line	Description	Beginning of Period	2025 January	2025 February	2025 March	2025 April	2025 May	2025 June	2025 July	2025 August	2025 September	2025 October	2025 November	2025 December	2025 TOTAL
1.	Investments														
a.	Expenditures/Additions		\$ 100,000	\$ 1,375,000	\$ 420,000	\$ 894,000	\$ 237,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,026,000
b.	Clearings to Plant		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 4,368,112	\$ 4,368,112
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	\$ 371,777	\$ 371,777	\$ 371,777	\$ 371,777	\$ 371,777	\$ 371,777	\$ 371,777	\$ 371,777	\$ 371,777	\$ 371,777	\$ 371,777	\$ 371,777	\$ 4,739,889	
3.	Less: Net Accumulated Depreciation	\$ (6,221)	\$ (7,132)	\$ (8,043)	\$ (8,954)	\$ (9,865)	\$ (10,776)	\$ (11,687)	\$ (12,597)	\$ (13,508)	\$ (14,419)	\$ (15,330)	\$ (16,241)	\$ (17,152)	
4.	CWIP - Non-Interest Bearing	\$ 1,342,112	\$ 1,442,112	\$ 2,817,112	\$ 3,237,112	\$ 4,131,112	\$ 4,368,112	\$ 4,368,112	\$ 4,368,112	\$ 4,368,112	\$ 4,368,112	\$ 4,368,112	\$ 4,368,112	\$ 4,368,112	\$ 0
5.	Net Investment (Lines 2 + 3 + 4)	\$ 1,707,668	\$ 1,806,757	\$ 3,180,846	\$ 3,599,935	\$ 4,493,024	\$ 4,729,113	\$ 4,728,203	\$ 4,727,292	\$ 4,726,381	\$ 4,725,470	\$ 4,724,559	\$ 4,723,648	\$ 4,722,737	
6.	Average Net Investment		\$ 1,757,212	\$ 2,493,801	\$ 3,390,391	\$ 4,046,480	\$ 4,611,069	\$ 4,728,658	\$ 4,727,747	\$ 4,726,836	\$ 4,725,925	\$ 4,725,015	\$ 4,724,104	\$ 4,723,193	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (A)		\$ 9,861	\$ 13,994	\$ 19,025	\$ 22,707	\$ 25,875	\$ 26,535	\$ 26,530	\$ 26,525	\$ 26,520	\$ 26,514	\$ 26,509	\$ 26,504	\$ 277,099
b.	Debt Component Grossed Up For Taxes (B)		\$ 2,773	\$ 3,936	\$ 5,351	\$ 6,386	\$ 7,277	\$ 7,463	\$ 7,461	\$ 7,460	\$ 7,458	\$ 7,457	\$ 7,455	\$ 7,454	\$ 77,931
			\$ 12,634	\$ 17,930	\$ 24,376	\$ 29,093	\$ 33,152	\$ 33,998	\$ 33,991	\$ 33,985	\$ 33,978	\$ 33,971	\$ 33,964	\$ 33,958	\$ 355,030
8.	Investment Expenses														
a.	Depreciation (C)		\$ 911	\$ 911	\$ 911	\$ 911	\$ 911	\$ 911	\$ 911	\$ 911	\$ 911	\$ 911	\$ 911	\$ 911	\$ 10,930
b.	Depreciation Savings (D)		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
c.	Amortization		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
d.	Dismantlement		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
e.	Property Taxes (E)		\$ 497	\$ 497	\$ 497	\$ 497	\$ 497	\$ 497	\$ 497	\$ 497	\$ 497	\$ 497	\$ 497	\$ 499	\$ 5,966
f.	Other		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
9.	Total System Recoverable Expenses (Lines 7 + 8)		\$ 14,042	\$ 19,338	\$ 25,784	\$ 30,501	\$ 34,560	\$ 35,406	\$ 35,399	\$ 35,393	\$ 35,386	\$ 35,379	\$ 35,372	\$ 35,368	\$ 371,928
a.	Recoverable Costs Allocated to Demand		\$ 14,042	\$ 19,338	\$ 25,784	\$ 30,501	\$ 34,560	\$ 35,406	\$ 35,399	\$ 35,393	\$ 35,386	\$ 35,379	\$ 35,372	\$ 35,368	\$ 371,928
b.	Recoverable Costs Allocated to Energy		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
10.	Distribution Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Distribution Energy Jurisdictional Factor		0.0000000	0.0000000	0.0000000	0.0000000	0.0000000	0.0000000	0.0000000	0.0000000	0.0000000	0.0000000	0.0000000	0.0000000	
12.	Retail Distribution Demand-Related Recoverable Costs (F)		\$ 14,042	\$ 19,338	\$ 25,784	\$ 30,501	\$ 34,560	\$ 35,406	\$ 35,399	\$ 35,393	\$ 35,386	\$ 35,379	\$ 35,372	\$ 35,368	\$ 371,928
13.	Retail Distribution Energy-Related Recoverable Costs (G)		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$ 14,042	\$ 19,338	\$ 25,784	\$ 30,501	\$ 34,560	\$ 35,406	\$ 35,399	\$ 35,393	\$ 35,386	\$ 35,379	\$ 35,372	\$ 35,368	\$ 371,928

**Notes:**

- (A) Line 6 x 6.7338% x 1/12 (Jan-Dec). Based on ROE of 10.50% and weighted income tax rate of 25.345% (expansion factor of 1.33950)
- (B) Line 6 x 1.8938% x 1/12 (Jan-Dec).
- (C) Applicable depreciation group for additions is 367.00 and applicable depreciation rate is 2.94%
- (D) Applicable depreciation group for retirements is TBD
- (E) Ad Valorem Tax Rate is 1.632%
- (F) Line 9a x line 10
- (G) Line 9b x line 11

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TAMPA ELECTRIC COMPANY  
DOCKET NO. 20240010-EI  
EXHIBIT NO. MAS-2  
DOCUMENT NO. 3  
WITNESS: SIZEMORE  
PAGE 14 OF 39  
FILED: 05/01/2024  
REVISED: 12/09/2024

**Tampa Electric Company**  
Storm Protection Plan Cost Recovery Clause (SPPCRC)  
Initial Projection  
**January 2025 to December 2025**

Form P-3 Detail  
Page 5 of 7

Return on Capital Investments, Depreciation and Taxes  
**For Program: Substation Extreme Weather Protection (T)**  
(in Dollars)

Line	Description	Beginning of Period Amount	2025 January	2025 February	2025 March	2025 April	2025 May	2025 June	2025 July	2025 August	2025 September	2025 October	2025 November	2025 December	2025 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	\$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0
3.	Less: Net Accumulated Depreciation	\$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0
4.	CWIP - Non-Interest Bearing	\$	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
6.	Average Net Investment	\$	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 (A)	\$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$
b.	Debt Component Grossed Up For Taxes (B)	\$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$
8.	Investment Expenses														
a.	Depreciation (C)	\$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$
b.	Depreciation Savings (D)	\$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$
c.	Amortization	\$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$
d.	Dismantlement	\$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$
e.	Property Taxes (E)	\$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$
f.	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 Demand	\$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0
b.	Recoverable Costs Allocated to Energy	\$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0
10.	Transmission Demand Jurisdictional Factor		0.93521314	0.93521314	0.93521314	0.93521314	0.93521314	0.93521314	0.93521314	0.93521314	0.93521314	0.93521314	0.93521314	0.93521314	
11.	Transmission Energy Jurisdictional Factor		0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	
12.	Retail Transmission Demand-Related Recoverable Costs (F)	\$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0
13.	Retail Transmission Energy-Related Recoverable Costs (G)	\$	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

**Notes:**

- (A) Line 6 x 6.7338% x 1/12 (Jan-Dec). Based on ROE of 10.50% and weighted income tax rate of 25.345% (expansion factor of 1.33950)
- (B) Line 6 x 1.8938% x 1/12 (Jan-Dec).
- (C) Applicable depreciation group for additions is 355.00 and applicable depreciation rate is 2.85%
- (D) Applicable depreciation group for retirements is TBD
- (E) Ad Valorem Tax Rate is 1.632%
- (F) Line 9a x line 10
- (G) Line 9b x line 11

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TAMPA ELECTRIC COMPANY  
DOCKET NO. 20240010-EI  
EXHIBIT NO. MAS-2  
DOCUMENT NO. 3  
WITNESS: SIZEMORE  
PAGE 15 OF 39  
FILED: 05/01/2024  
REVISED: 12/09/2024

**Tampa Electric Company**  
Storm Protection Plan Cost Recovery Clause (SPPCRC)  
Initial Projection  
**January 2025 to December 2025**

Form P-3 Detail  
Page 6 of 7

Return on Capital Investments, Depreciation and Taxes  
**For Program: Distribution Overhead Feeder Hardening (D)**  
(in Dollars)

Line	Description	Beginning of Period Amount	2025 January	2025 February	2025 March	2025 April	2025 May	2025 June	2025 July	2025 August	2025 September	2025 October	2025 November	2025 December	2025 TOTAL
1.	Investments														
a.	Expenditures/Additions		\$ 1,891,728	\$ 1,767,311	\$ 1,600,283	\$ 1,772,909	\$ 1,891,106	\$ 1,926,565	\$ 1,784,727	\$ 1,678,352	\$ 1,536,514	\$ 1,441,961	\$ 1,501,059	\$ 1,158,297	\$ 19,950,812
b.	Clearings to Plant		\$ 1,240,000	\$ 3,399,841	\$ 5,973,918	\$ 900,855	\$ 0	\$ 1,879,448	\$ 1,025,853	\$ 2,686,893	\$ 3,741,228	\$ 0	\$ 5,306,088	\$ 9,247,300	\$ 35,401,424
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)	\$ 65,188,796	\$ 66,428,796	\$ 69,828,637	\$ 75,802,555	\$ 76,703,411	\$ 76,703,411	\$ 78,582,858	\$ 79,608,711	\$ 82,295,604	\$ 86,036,832	\$ 86,036,832	\$ 91,342,920	\$ 100,590,220	
3.	Less: Net Accumulated Depreciation	\$ (1,929,501)	\$ (2,131,556)	\$ (2,338,000)	\$ (2,556,479)	\$ (2,796,107)	\$ (3,038,923)	\$ (3,281,739)	\$ (3,531,209)	\$ (3,784,310)	\$ (4,046,922)	\$ (4,322,779)	\$ (4,598,635)	\$ (4,893,275)	
4.	CWIP - Non-Interest Bearing	\$ 15,450,612	\$ 16,102,340	\$ 14,469,811	\$ 10,096,176	\$ 10,968,229	\$ 12,859,335	\$ 12,906,452	\$ 13,665,326	\$ 12,656,785	\$ 10,452,071	\$ 11,894,032	\$ 8,089,003	\$ 0	
5.	Net Investment (Lines 2 + 3 + 4)	\$ 78,709,907	\$ 80,399,580	\$ 81,960,448	\$ 83,342,252	\$ 84,875,533	\$ 86,523,822	\$ 88,207,571	\$ 89,742,828	\$ 91,168,080	\$ 92,441,981	\$ 93,608,085	\$ 94,833,288	\$ 95,696,945	
6.	Average Net Investment		\$ 79,554,743	\$ 81,180,014	\$ 82,651,350	\$ 84,108,892	\$ 85,699,678	\$ 87,365,697	\$ 88,975,200	\$ 90,455,454	\$ 91,805,030	\$ 93,025,033	\$ 94,220,686	\$ 95,265,116	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (A)		\$ 446,421	\$ 455,542	\$ 463,798	\$ 471,977	\$ 480,904	\$ 490,253	\$ 499,284	\$ 507,591	\$ 515,164	\$ 522,010	\$ 528,719	\$ 534,580	\$ 5,916,243
b.	Debt Component Grossed Up For Taxes (B)		\$ 125,551	\$ 128,116	\$ 130,438	\$ 132,738	\$ 135,248	\$ 137,878	\$ 140,418	\$ 142,754	\$ 144,884	\$ 146,809	\$ 148,696	\$ 150,344	\$ 1,663,874
			\$ 571,972	\$ 583,658	\$ 594,236	\$ 604,715	\$ 616,152	\$ 628,131	\$ 639,702	\$ 650,345	\$ 660,048	\$ 668,819	\$ 677,415	\$ 684,924	\$ 7,580,117
8.	Investment Expenses														
a.	Depreciation (C)		\$ 251,622	\$ 257,109	\$ 272,154	\$ 298,588	\$ 302,574	\$ 302,574	\$ 310,891	\$ 315,430	\$ 327,320	\$ 343,875	\$ 343,875	\$ 367,354	\$ 3,693,368
b.	Depreciation Savings (D)		\$ (49,568)	\$ (50,665)	\$ (53,674)	\$ (58,961)	\$ (59,758)	\$ (59,758)	\$ (61,422)	\$ (62,329)	\$ (64,707)	\$ (68,018)	\$ (68,018)	\$ (72,714)	\$ (729,594)
c.	Amortization		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
d.	Dismantlement		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
e.	Property Taxes (E)		\$ 86,033	\$ 86,033	\$ 86,033	\$ 86,033	\$ 86,033	\$ 86,033	\$ 86,033	\$ 86,033	\$ 86,033	\$ 86,033	\$ 86,033	\$ 86,029	\$ 1,032,392
f.	Other		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
9.	Total System Recoverable Expenses (Lines 7 + 8)		\$ 860,059	\$ 876,135	\$ 898,749	\$ 930,375	\$ 945,001	\$ 956,980	\$ 975,204	\$ 989,479	\$ 1,008,694	\$ 1,030,709	\$ 1,039,305	\$ 1,065,593	\$ 11,576,283
a.	Recoverable Costs Allocated to Demand		\$ 860,059	\$ 876,135	\$ 898,749	\$ 930,375	\$ 945,001	\$ 956,980	\$ 975,204	\$ 989,479	\$ 1,008,694	\$ 1,030,709	\$ 1,039,305	\$ 1,065,593	\$ 11,576,283
b.	Recoverable Costs Allocated to Energy		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
10.	Distribution Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Distribution Energy Jurisdictional Factor		0.0000000	0.0000000	0.0000000	0.0000000	0.0000000	0.0000000	0.0000000	0.0000000	0.0000000	0.0000000	0.0000000	0.0000000	
12.	Retail Distribution Demand-Related Recoverable Costs (F)		\$ 860,059	\$ 876,135	\$ 898,749	\$ 930,375	\$ 945,001	\$ 956,980	\$ 975,204	\$ 989,479	\$ 1,008,694	\$ 1,030,709	\$ 1,039,305	\$ 1,065,593	\$ 11,576,283
13.	Retail Distribution Energy-Related Recoverable Costs (G)		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$ 860,059	\$ 876,135	\$ 898,749	\$ 930,375	\$ 945,001	\$ 956,980	\$ 975,204	\$ 989,479	\$ 1,008,694	\$ 1,030,709	\$ 1,039,305	\$ 1,065,593	\$ 11,576,283

- Notes:**  
(A) Line 6 x 6.7338% x 1/12 (Jan-Dec). Based on ROE of 10.50% and weighted income tax rate of 25.345% (expansion factor of 1.33950)  
(B) Line 6 x 1.8938% x 1/12 (Jan-Dec).  
(C) Applicable depreciation groups for additions are 362.00, 364.00, 365.00, 366.00, 367.00, 368.00, 369.00, 373.00, 397.00, and 361.00 and applicable depreciation rates are 2.76%, 5.31%, 2.33%, 1.76%, 2.94%, 3.92%, 2.34%, 2.64%, 3.65%, 14.30%, and 2.58%  
(D) Applicable depreciation groups for retirements are 362.00, 364.00, 365.00, 366.00, 367.00, 368.00, and 373.00 and applicable depreciation rates are 2.76%, 5.31%, 2.33%, 1.76%, 2.94%, 3.92%, and 3.65%  
(E) Ad Valorem Tax Rate is 1.632%  
(F) Line 9a x line 10  
(G) Line 9b x line 11

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TAMPA ELECTRIC COMPANY  
DOCKET NO. 20240010-EI  
EXHIBIT NO. MAS-2  
DOCUMENT NO. 3  
WITNESS: SIZEMORE  
PAGE 16 OF 39  
FILED: 05/01/2024  
REVISED: 12/09/2024

**Tampa Electric Company**  
Storm Protection Plan Cost Recovery Clause (SPPCRC)  
Initial Projection  
**January 2025 to December 2025**

Form P-3 Detail  
Page 7 of 7

Return on Capital Investments, Depreciation and Taxes  
**For Program: Distribution Overhead Feeder Hardening (T)**  
(in Dollars)

Line	Description	Beginning of Period Amount	2025 January	2025 February	2025 March	2025 April	2025 May	2025 June	2025 July	2025 August	2025 September	2025 October	2025 November	2025 December	2025 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	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2.	Plant-in-Service/Depreciation Base (A)	\$ 452,448	\$ 452,448	\$ 452,448	\$ 452,448	\$ 452,448	\$ 452,448	\$ 452,448	\$ 452,448	\$ 452,448	\$ 452,448	\$ 452,448	\$ 452,448	\$ 452,448	\$ 452,448
3.	Less: Net Accumulated Depreciation	\$ (28,295)	\$ (28,705)	\$ (29,115)	\$ (29,526)	\$ (29,936)	\$ (30,346)	\$ (30,756)	\$ (31,166)	\$ (31,576)	\$ (31,986)	\$ (32,396)	\$ (32,806)	\$ (33,216)	\$ (33,216)
4.	CV/VP - Non-Interest Bearing	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
5.	Net Investment (Lines 2 + 3 + 4)	\$ 424,153	\$ 423,743	\$ 423,333	\$ 422,923	\$ 422,513	\$ 422,103	\$ 421,693	\$ 421,283	\$ 420,873	\$ 420,463	\$ 420,053	\$ 419,643	\$ 419,233	\$ 419,233
6.	Average Net Investment	\$ 423,948	\$ 423,538	\$ 423,128	\$ 422,718	\$ 422,308	\$ 421,898	\$ 421,488	\$ 421,078	\$ 420,668	\$ 420,258	\$ 419,848	\$ 419,438	\$ 419,438	\$ 419,438
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (A)	\$ 2,379	\$ 2,377	\$ 2,374	\$ 2,372	\$ 2,370	\$ 2,367	\$ 2,365	\$ 2,363	\$ 2,361	\$ 2,358	\$ 2,356	\$ 2,354	\$ 2,354	\$ 28,396
	b. Debt Component Grossed Up For Taxes (B)	\$ 669	\$ 668	\$ 668	\$ 667	\$ 666	\$ 666	\$ 666	\$ 665	\$ 665	\$ 664	\$ 663	\$ 663	\$ 662	\$ 7,986
		\$ 3,048	\$ 3,045	\$ 3,042	\$ 3,039	\$ 3,036	\$ 3,033	\$ 3,030	\$ 3,028	\$ 3,025	\$ 3,021	\$ 3,019	\$ 3,016	\$ 3,016	\$ 36,382
8.	Investment Expenses														
	a. Depreciation (C)	\$ 1,001	\$ 1,001	\$ 1,001	\$ 1,001	\$ 1,001	\$ 1,001	\$ 1,001	\$ 1,001	\$ 1,001	\$ 1,001	\$ 1,001	\$ 1,001	\$ 1,001	\$ 12,017
	b. Depreciation Savings (D)	\$ (591)	\$ (591)	\$ (591)	\$ (591)	\$ (591)	\$ (591)	\$ (591)	\$ (591)	\$ (591)	\$ (591)	\$ (591)	\$ (591)	\$ (591)	\$ (7,097)
	c. Amortization	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
	d. Dismantlement	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
	e. Property Taxes (E)	\$ 577	\$ 577	\$ 577	\$ 577	\$ 577	\$ 577	\$ 577	\$ 577	\$ 577	\$ 577	\$ 577	\$ 577	\$ 575	\$ 6,922
	f. Other	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
9.	Total System Recoverable Expenses (Lines 7 + 8)	\$ 4,035	\$ 4,032	\$ 4,029	\$ 4,026	\$ 4,023	\$ 4,020	\$ 4,017	\$ 4,015	\$ 4,012	\$ 4,008	\$ 4,006	\$ 4,001	\$ 4,001	\$ 48,224
	a. Recoverable Costs Allocated to Demand	\$ 4,035	\$ 4,032	\$ 4,029	\$ 4,026	\$ 4,023	\$ 4,020	\$ 4,017	\$ 4,015	\$ 4,012	\$ 4,008	\$ 4,006	\$ 4,001	\$ 4,001	\$ 48,224
	b. Recoverable Costs Allocated to Energy	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
10.	Transmission Demand Jurisdictional Factor	0.93521314	0.93521314	0.93521314	0.93521314	0.93521314	0.93521314	0.93521314	0.93521314	0.93521314	0.93521314	0.93521314	0.93521314	0.93521314	0.93521314
11.	Transmission Energy Jurisdictional Factor	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
12.	Retail Transmission Demand-Related Recoverable Costs (F)	\$ 3,774	\$ 3,771	\$ 3,768	\$ 3,765	\$ 3,762	\$ 3,760	\$ 3,757	\$ 3,755	\$ 3,752	\$ 3,748	\$ 3,746	\$ 3,742	\$ 3,742	\$ 45,100
13.	Retail Transmission Energy-Related Recoverable Costs (G)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)	\$ 3,774	\$ 3,771	\$ 3,768	\$ 3,765	\$ 3,762	\$ 3,760	\$ 3,757	\$ 3,755	\$ 3,752	\$ 3,748	\$ 3,746	\$ 3,742	\$ 3,742	\$ 45,100

**Notes:**

- (A) Line 6 x 6.7338% x 1/12 (Jan-Dec). Based on ROE of 10.50% and weighted income tax rate of 25.345% (expansion factor of 1.33950)
- (B) Line 6 x 1.8938% x 1/12 (Jan-Dec).
- (C) Applicable depreciation groups for additions are 355.00, 356.00, and 353.00 and applicable depreciation rates are 2.85%, 2.99%, and 2.36%
- (D) Applicable depreciation groups for retirements are 355.00, 356.00, and 353.00 and applicable depreciation rates are 2.85%, 2.99%, and 2.36%.
- (E) Ad Valorem Tax Rate is 1.632%
- (F) Line 9a x line 10
- (G) Line 9b x line 11

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TAMPA ELECTRIC COMPANY  
DOCKET NO. 20240010-EI  
EXHIBIT NO. MAS-2  
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WITNESS: SIZEMORE  
PAGE 17 OF 39  
FILED: 05/01/2024  
REVISED: 12/09/2024

**Tampa Electric Company**  
Storm Protection Plan Cost Recovery Clause (SPPCRC)  
Initial Projection  
**Projected Period: January through December 2025**  
**Project Listing by Each Capital Program**

Line	Capital Activities	T or D
1.	Distribution Lateral Undergrounding Program	
	LUG PCA 13390.92599119	D
	LUG PCA 13961.92829453	D
	LUG PCA 13724.90911087	D
	LUG PCA 13146.10629014	D
	LUG WHA 13972.92421291	D
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LUG WSA 13510.10218987	D
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SPP LUG General Costs	D
SPP Tracking Tool	D
SPP TracPro Ph 2	D
SPP UG Projects	D
SPP Warehouse Equipment	D
SPP WAREHOUSE TELE - 5309 HARTFORD	D
SPP Warehouse Vehicle	D
2. Transmission Asset Upgrades Program	
SPP TAU - Circuit 66654	T
SPP TAU - Circuit 66840	T
SPP TAU - Circuit 66007	T
SPP TAU - Circuit 66019	T
SPP TAU - Circuit 66425	T
SPP TAU - Circuit 230403	T
SPP TAU - Circuit 66413	T

SPP TAU - Circuit 66046	T
SPP TAU - Circuit 66059	T
SPP TAU - Circuit 230008	T
SPP TAU - Circuit 230038	T
SPP TAU - Circuit 230003	T
SPP TAU - Circuit 230005	T
SPP TAU - Circuit 230004	T
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SPP TAU - Circuit 66098	T
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SPP TAU - Circuit 67615	T
SPP TAU - Circuit 66835	T
SPP TAU - Circuit 66003	T
SPP TAU - Circuit 66056	T
SPP TAU - Circuit 66037	T

3. Substation Extreme Weather Program

SPP SEW - MacDill (D)	D
SPP SEW - Maritime (D)	D
SPP SEW - Desal (D)	D

4. Distribution Overhead Feeder Hardening Program

SPP FH - E Winterhaven 13308	D
SPP FH - Knights 13807	D
SPP FH - Knights 13805	D
SPP FH - Casey Road 13745	D
SPP FH - Coolidge 13533	D
SPP FH - Lake Region 13443	D
SPP FH - Pine Lake N 13633	D
SPP FH - Ehrlich 13890	D
SPP FH - Lake Magdalene 13939	D
SPP FH - Clarkwild 13461	D
SPP FH - Fishhawk 14121	D
SPP FH - Brandon 13227	D
SPP FH - Alexander Road 13462	D
SPP FH - Yukon 13101	D
SPP FH - McFarland 13104	D
SPP FH - Manhattan 13111	D
SPP FH - East Winter Haven 13309	D
SPP FH - East Winter Haven 13313	D
SPP FH - East Winter Haven 13314	D
SPP FH - Waters Avenue 13339	D
SPP FH - Twelfth Avenue 13433	D
SPP FH - Orient Park 13964	D
SPP FH - Knights 13808	D
SPP FH - Hopewell 13148	D
SPP FH - 14th St 13048	D

SPP FH - Plymouth St 13094	D
SPP FH - Lake Juliana 13770	D
SPP FH - Lake Alfred 13118	D
SPP FH - Jan Phyl 13296	D
SPP FH - Trout Creek 13989	D
SPP FH - Coronet 13984	D
SPP FH - Fishhawk 14123	D
SPP FH - Pebble Creek 14094	D
SPP FH - Rhodine 13651	D
SPP FH - East Bay 13346	D
SPP FH - E. Winterhaven 13312	D
SPP FH - Lake Silver 13292	D
SPP FH - Mulberry 13008	D
SPP FH - Temple Terrace 13028	D
SPP FH - Bloomingdale 13039	D
SPP FH - Coolidge 13077	D
SPP FH - Pine Lake 13187	D
SPP FH - Lois Ave 13072	D
SPP FH - Brandon 13230	D
SPP FH - Polk City 13299	D
SPP FH - Brandon 13226	D
SPP FH - E. Winter Haven 13311	D
SPP FH - East Bay 13343	D
SPP FH - Univ of S FL 13364	D
SPP FH - Plant City 13414	D
SPP FH - Juneau 13417	D
SPP FH - Del Webb 13438	D
SPP FH - Lakewood 13457	D
SPP FH - Juneau 13024	D
SPP FH - Pearson Rd 13687	D
SPP FH - Berkley Rd 13695	D
SPP FH - Clearview 13737	D
SPP FH - Granada 13753	D
SPP FH - Lake Juliana 13772	D
SPP FH - Granada 13754	D
SPP FH - Ehrlich Rd 13892	D
SPP FH - Estuary 13944	D
SPP FH - GTE Collier 14014	D
SPP FH - Harney Rd 14040	D
SPP FH - Harney Rd 14042	D
SPP FH - Westchase 14083	D
SPP FH-Sunset 13099 Trout Creek TX	D
SPP FH Caloosa 13236 S TX	D
SPP FH - Bloomingdale S 13039	D
SPP FH - Double Branch S 13191	D
SPP FH - Third Ave S 13397	D
SPP FH - Fowler W 13826	D
SPP FH - Terrace 13962	D
SPP FH - Lake Ruby S 13918	D
SPP FH - Lake Ruby S 13916	D

SPP FH - Imperial Lakes 13853	D
SPP FH - Pine Lake S 13630	D
SPP FH - Dairy Road 13370	D
SPP FH - Lake Silver N 13293	D
SPP FH - Yukon 13948	D
SPP FH - Pinecrest 13786	D
SPP FH - El Prado 13610	D
SPP FH - Temple Terrace 13204	D
SPP FH - Cypress Gardens 13153	D
SPP FH - Cypress Gardens 13151	D
SPP FH - Lake Alfred 13117	D
DAP DI Apps	D

**Tampa Electric Company**  
Storm Protection Plan Cost Recovery Clause (SPPCRC)  
Initial Projection  
**Projected Period: January through December 2025**

Form P-7  
Page 1 of 1

**Approved Capital Structure and Cost Rates**  
(in Dollars)

	(1)	(2)	(3)	(4)
	Jurisdictional Rate Base 2025 Adj. FESR (\$000)	Ratio %	Cost Rate %	Weighted Cost Rate %
Long Term Debt	\$ 3,542,106	36.15%	4.53%	1.6376%
Short Term Debt	375,898	3.84%	3.90%	0.1496%
Preferred Stock	0	0.00%	0.00%	0.0000%
Customer Deposits	99,358	1.01%	2.41%	0.0244%
Common Equity	4,601,038	46.96%	10.50%	4.9306%
Accum. Deferred Inc. Taxes & Zero Cost ITC's	967,734	9.88%	0.00%	0.0000%
Deferred ITC - Weighted Cost	<u>212,017</u>	<u>2.16%</u>	8.26%	<u>0.1787%</u>
<b>Total</b>	<u>\$ 9,798,150</u>	<u>100.00%</u>		<u>6.92%</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>
<b>Total</b>	<u>\$ 8,143,144</u>	<b>Total</b>	<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	4.9306%
Deferred ITC - Weighted Cost	<u>0.0965%</u>
	5.0271%
Times Tax Multiplier (A)	1.33950
Total Equity Component	<u>6.7338%</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>8.6276%</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)  
(A) - Per call with OPC Staff on 06/28/2023, the Bad Debt rate and the Regulatory Assessment Fee has been removed from the Tax Multiplier.