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

Dear Mr. Teitzman:

Attached for filing in the above docket are Tampa Electric Company's revised environmental 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-2024-0482-FOF-EI, issued November 22, 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:

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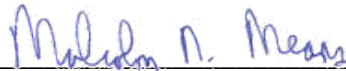
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INDEX
ENVIRONMENTAL COST RECOVERY
COMMISSION FORMS

JANUARY 2025 THROUGH DECEMBER 2025

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

Form 42 - 1P

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)	16,440,438	7,731,528	24,171,966
c. Total Jurisdictional Revenue Requirements for the projected period (Lines 1a + 1b)	14,474,313	7,772,213	22,246,526
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)	9,187,888	5,557,738	14,745,626
5. Total Projected Jurisdictional Amount Adjusted for Taxes (Line 4 x Regulatory Assessment Fee Multiplier)	\$9,195,679	\$5,562,451	\$14,758,130

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DOCKET NO. 20240007-EI
ECRC 2025 PROJECTION, FORM 42-1P
EXHIBIT NO. ZDJ-3, DOCUMENT NO. 1
FILED: 08/30/2024
REVISED: 12/09/2024

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

O&M Activities
 (in Dollars)

Line	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	End of	Method of Classification	
	January	February	March	April	May	June	July	August	September	October	November	December	Total	Demand	Energy	
1.	Description of O&M Activities															
a.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	(2.42)	1.29	1.29	(48.72)	1.29	1.29	(2.42)	1.29	1.29	(2.42)	1.29	1.29	(46)		(46)	
c.	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	
d.	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.	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	35,535	\$35,535		
f.	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.	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.	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	312,890		312,890	
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		0	
j.	0.00	0.00	0.00	5,150.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,150	5,150		
k.	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.	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.	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.	0.00	0.00	0.00	0.00	0.00	1,030.00	0.00	0.00	0.00	0.00	0.00	0.00	1,030		1,030	
o.	12,404.29	0.00	0.00	4,448.36	0.00	0.00	4,448.57	0.00	0.00	4,448.57	0.00	0.00	25,750		25,750	
p.	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	247,200		247,200	
q.	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.	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	800,000		800,000	
s.	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.	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.	41,667.00	41,667.00	41,667.00	41,667.00	41,666.00	41,666.00	41,666.00	41,667.00	41,666.00	41,666.00	41,666.00	41,666.00	550,000		550,000	
v.	0.00	0.00	0.00	0.00	10,300.00	0.00	5,150.00	0.00	0.00	0.00	0.00	0.00	15,450		15,450	
w.	(325,246.32)	(364,114.17)	(437,756.13)	(556,385.76)	(613,176.48)	(528,237.99)	(508,453.47)	(492,535.89)	(426,747.35)	(422,664.48)	(328,761.72)	(301,579.74)	(5,305,660)		(5,305,660)	
x.	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	0.00	137,500		137,500	
2.	(2,142)	(93,248)	(164,313)	(273,394)	(332,009)	(256,341)	(202,990)	(221,667)	(155,879)	(147,352)	(57,894)	(18,211)	(1,925,440)	\$40,685	(\$1,966,125)	
3.	(37,677)	(93,248)	(164,313)	(278,544)	(332,009)	(256,341)	(202,990)	(221,667)	(155,879)	(147,352)	(57,894)	(18,211)	(1,966,125)		40,685	
4.	35,535	0	0	5,150	0	0	0	0	0	0	0	0	0		0	
5.	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	
6.	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	
7.	(37,677)	(93,248)	(164,313)	(278,544)	(332,009)	(256,341)	(202,990)	(221,667)	(155,879)	(147,352)	(57,894)	(18,211)	(1,966,125)		40,685	
8.	35,535	0	0	5,150	0	0	0	0	0	0	0	0	0		0	
9.	(\$2,142)	(\$93,248)	(\$164,313)	(\$273,394)	(\$332,009)	(\$256,341)	(\$202,990)	(\$221,667)	(\$155,879)	(\$147,352)	(\$57,894)	(\$18,211)	(\$1,925,440)			

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

Form 42-3P

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 Demand	Classification Energy
1.	a. Big Bend Unit 3 Flue Gas Desulfurization Integration	\$101,516	\$101,078	\$100,640	\$100,201	\$99,762	\$99,324	\$98,886	\$98,446	\$98,008	\$97,570	\$97,130	\$96,692	\$1,189,253		\$1,189,253
	b. Big Bend Unit 4 Continuous Emissions Monitors	0	0	0	0	0	0	0	0	0	0	0	0	0		0
	c. Big Bend Section 114 Mercury Testing Platform	564	562	560	559	556	555	553	551	549	547	546	544	6,646		6,646
	d. Big Bend Units 1 & 2 FGD	160,025	159,109	158,192	157,275	156,359	155,442	154,526	153,608	152,692	151,776	150,859	149,942	1,859,805		1,859,805
	e. Big Bend FGD Optimization and Utilization	167,800	167,082	166,364	165,645	164,927	164,209	163,491	162,773	162,055	161,336	160,618	159,900	1,966,200		1,966,200
	f. Big Bend PM Minimization and Monitoring	1,951	1,945	1,939	1,933	1,927	1,922	1,915	1,909	1,904	1,898	1,892	1,886	23,021		23,021
	g. Polk NO _x Emissions Reduction	7,861	7,826	7,791	7,756	7,721	7,687	7,651	7,616	7,582	7,547	7,511	7,477	92,026		92,026
	h. Big Bend Unit 4 SOFA	22,758	22,666	22,574	22,482	22,389	22,297	22,204	22,111	22,019	21,927	21,835	21,742	267,004		267,004
	i. Big Bend Unit 4 SCR	501,589	499,672	497,755	495,839	493,922	492,005	490,089	488,172	486,256	484,340	482,423	480,506	5,892,568		5,892,568
	j. Big Bend FGD System Reliability	217,945	217,155	216,367	215,578	214,790	214,001	213,212	212,424	211,635	210,847	209,269	208,280	2,563,280		2,563,280
	k. Mercury Air Toxics Standards	61,067	60,864	60,659	60,455	60,251	60,046	59,843	59,640	59,437	59,234	59,031	58,828	717,469		717,469
	l. SO ₂ Emissions Allowances (B)	(246)	(246)	(246)	(246)	(245)	(245)	(245)	(245)	(245)	(245)	(245)	(245)	(2,944)		(2,944)
	m. Big Bend Gypsum Storage Facility	152,811	152,487	152,163	151,839	151,515	151,191	150,866	150,542	150,218	149,894	149,570	149,246	1,812,342		1,812,342
	n. Big Bend Coal Combustion Residual Rule (CCR Rule)	41,218	41,424	41,346	41,268	41,190	41,112	41,035	40,957	40,880	43,502	43,406	43,309	500,647	\$500,647	
	o. Coal Combustion Residuals (CCR-Phase II)	12,763	12,736	12,709	12,681	12,653	12,626	12,598	12,571	12,544	12,516	12,489	12,462	151,348		151,348
	p. Big Bend ELG Compliance	297,998	297,492	296,987	296,481	295,976	295,470	294,965	294,459	293,954	293,448	292,943	292,438	3,542,611		3,542,611
	q. Big Bend Unit 1 Sec. 316(b) Impingement Mortality	114,683	114,414	114,145	113,876	113,607	113,338	113,069	112,800	112,531	112,262	111,993	111,724	1,358,442		1,358,442
	r. Bayside 316(b) Compliance	183,736	183,337	182,937	182,538	182,139	181,740	181,340	180,941	180,542	180,143	179,743	179,344	2,178,480		2,178,480
	s. Big Bend NESHAP Subpart YYYYY Compliance	4,526	4,517	4,509	4,502	4,493	4,485	4,476	4,468	4,461	4,452	4,444	4,435	53,768		53,768
2.	Total Investment Projects - Recoverable Costs	2,050,565	2,044,120	2,037,391	2,030,662	2,023,932	2,017,205	2,010,474	2,003,513	1,996,606	1,992,579	1,985,832	1,979,087	24,171,966	\$7,731,528	\$16,440,438
3.	Recoverable Costs Allocated to Energy	1,400,167	1,394,717	1,389,267	1,383,818	1,378,367	1,372,919	1,367,467	1,361,785	1,356,155	1,350,708	1,345,258	1,339,810	16,440,438		
4.	Recoverable Costs Allocated to Demand	650,398	649,403	648,124	646,844	645,565	644,286	643,007	641,728	640,451	640,574	640,574	639,277	7,731,528		
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			
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			
7.	Jurisdictional Energy Recoverable Costs (C)	1,400,167	1,394,717	1,389,267	1,383,818	1,378,367	1,372,919	1,367,467	1,361,785	1,356,155	1,350,708	1,345,258	1,339,810	16,440,438		
8.	Jurisdictional Demand Recoverable Costs (D)	650,398	649,403	648,124	646,844	645,565	644,286	643,007	641,728	640,451	641,728	640,574	639,277	7,731,528		
9.	Total Jurisdictional Recoverable Costs for Investment Projects (Lines 7 + 8)	\$2,050,565	\$2,044,120	\$2,037,391	\$2,030,662	\$2,023,932	\$2,017,205	\$2,010,474	\$2,003,513	\$1,996,606	\$1,992,579	\$1,985,832	\$1,979,087	\$24,171,966		

Notes:

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

DOCKET NO. 20240007-EI
 ECRC 2025 PROJECTION, FORM 42-3P
 EXHIBIT NO. ZDU-3, DOCUMENT NO. 3
 FILED: 08/30/2024
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Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of the Projected Period Amount
January 2025 to December 2025

Form 42-4P
 Page 1 of 19

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														
	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)	(8,158,647)	(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)	(8,829,669)
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	
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	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		\$31,621	\$31,279	\$30,937	\$30,595	\$30,252	\$29,910	\$29,568	\$29,225	\$28,883	\$28,541	\$28,198	\$27,856	\$356,865
	b. Debt Component Grossed Up For Taxes (C)		8,893	8,797	8,701	8,604	8,508	8,412	8,316	8,219	8,123	8,027	7,930	7,834	100,364
8.	Investment Expenses														
	a. Depreciation (D)		61,002	61,002	61,002	61,002	61,002	61,002	61,002	61,002	61,002	61,002	61,002	61,002	732,024
	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)		101,516	101,078	100,640	100,201	99,762	99,324	98,886	98,446	98,008	97,570	97,130	96,692	1,189,253
	a. Recoverable Costs Allocated to Energy		101,516	101,078	100,640	100,201	99,762	99,324	98,886	98,446	98,008	97,570	97,130	96,692	1,189,253
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		101,516	101,078	100,640	100,201	99,762	99,324	98,886	98,446	98,008	97,570	97,130	96,692	1,189,253
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)		\$101,516	\$101,078	\$100,640	\$100,201	\$99,762	\$99,324	\$98,886	\$98,446	\$98,008	\$97,570	\$97,130	\$96,692	\$1,189,253

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 6.7338% x 1/12 (Jan-Dec). Based on ROE of 10.50%, 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

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Tampa Electric Company
 Environmental Cost Recovery Clause
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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
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
b.	Debt Component Grossed Up For Taxes (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
8.	Investment Expenses														
a.	Depreciation (D)		-	-	-	-	-	-	-	-	-	-	-	-	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	1.0000000	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.	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
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)		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) Applicable depreciable base for Big Bend; account 315.44.
- (B) Line 6 x 6.7338% x 1/12 (Jan-Dec). Based on ROE of 10.50%, 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

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Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Projected Period Amount
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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	
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)	
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)	\$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	
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	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		\$242	\$240	\$239	\$238	\$236	\$235	\$233	\$232	\$230	\$229	\$228	\$226	\$2,808
	b. Debt Component Grossed Up For Taxes (C)		68	68	67	67	66	66	66	65	65	64	64	64	790
8.	Investment Expenses														
	a. Depreciation (D)		254	254	254	254	254	254	254	254	254	254	254	254	3,048
	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)		564	562	560	559	556	555	553	551	549	547	546	544	6,646
	a. Recoverable Costs Allocated to Energy		564	562	560	559	556	555	553	551	549	547	546	544	6,646
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		564	562	560	559	556	555	553	551	549	547	546	544	6,646
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)		\$564	\$562	\$560	\$559	\$556	\$555	\$553	\$551	\$549	\$547	\$546	\$544	\$6,646

Notes:

- (A) Applicable depreciable base for Big Bend; account 311.40.
- (B) Line 6 x 6.7338% x 1/12 (Jan-Dec). Based on ROE of 10.50%, 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

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Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Projected Period Amount
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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														
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)	(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														
a.	Equity Component Grossed Up For Taxes (B)		\$25,390	\$24,675	\$23,960	\$23,244	\$22,529	\$21,813	\$21,098	\$20,382	\$19,667	\$18,952	\$18,236	\$17,521	\$257,467
b.	Debt Component Grossed Up For Taxes (C)		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
8.	Investment Expenses														
a.	Depreciation (D)		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
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)		160,025	159,109	158,192	157,275	156,359	155,442	154,526	153,608	152,692	151,776	150,859	149,942	1,859,805
a.	Recoverable Costs Allocated to Energy		160,025	159,109	158,192	157,275	156,359	155,442	154,526	153,608	152,692	151,776	150,859	149,942	1,859,805
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		160,025	159,109	158,192	157,275	156,359	155,442	154,526	153,608	152,692	151,776	150,859	149,942	1,859,805
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)		\$160,025	\$159,109	\$158,192	\$157,275	\$156,359	\$155,442	\$154,526	\$153,608	\$152,692	\$151,776	\$150,859	\$149,942	\$1,859,805

Notes:

- (A) Applicable depreciable base for Big Bend; accounts 311.45 (\$14,968), 312.45 (\$28,341,531), and 315.45 (\$7,043).
- (B) Line 6 x 6.7338% x 1/12 (Jan-Dec). Based on ROE of 10.50%, 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

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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														
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)	(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														
a.	Equity Component Grossed Up For Taxes (B)		\$52,998	\$52,438	\$51,877	\$51,316	\$50,756	\$50,195	\$49,635	\$49,074	\$48,514	\$47,953	\$47,392	\$46,832	\$598,980
b.	Debt Component Grossed Up For Taxes (C)		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
8.	Investment Expenses														
a.	Depreciation (D)		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
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		167,800	167,082	166,364	165,645	164,927	164,209	163,491	162,773	162,055	161,336	160,618	159,900	1,966,200
a.	Recoverable Costs Allocated to Energy		167,800	167,082	166,364	165,645	164,927	164,209	163,491	162,773	162,055	161,336	160,618	159,900	1,966,200
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		167,800	167,082	166,364	165,645	164,927	164,209	163,491	162,773	162,055	161,336	160,618	159,900	1,966,200
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$167,800	\$167,082	\$166,364	\$165,645	\$164,927	\$164,209	\$163,491	\$162,773	\$162,055	\$161,336	\$160,618	\$159,900	\$1,966,200

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 6.7338% x 1/12 (Jan-Dec). Based on ROE of 10.50%, 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%, 3.5%, 2.0%, 2.8%, and 3.8%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of the Projected Period Amount
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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														
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)	(194,723)	(195,543)	(196,363)	(197,183)	(198,003)	(198,823)	(199,643)	(200,463)	(201,283)	(202,103)	(202,923)	(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	
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	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$883	\$878	\$873	\$869	\$864	\$860	\$855	\$850	\$846	\$841	\$837	\$832	\$10,288
b.	Debt Component Grossed Up For Taxes (C)		248	247	246	244	243	242	240	239	238	237	235	234	2,893
8.	Investment Expenses														
a.	Depreciation (D)		820	820	820	820	820	820	820	820	820	820	820	820	9,840
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)		1,951	1,945	1,939	1,933	1,927	1,922	1,915	1,909	1,904	1,898	1,892	1,886	23,021
a.	Recoverable Costs Allocated to Energy		1,951	1,945	1,939	1,933	1,927	1,922	1,915	1,909	1,904	1,898	1,892	1,886	23,021
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		1,951	1,945	1,939	1,933	1,927	1,922	1,915	1,909	1,904	1,898	1,892	1,886	23,021
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)		\$1,951	\$1,945	\$1,939	\$1,933	\$1,927	\$1,922	\$1,915	\$1,909	\$1,904	\$1,898	\$1,892	\$1,886	\$23,021

Notes:

- (A) Applicable depreciable base for Big Bend; accounts 315.44.
- (B) Line 6 x 6.7338% x 1/12 (Jan-Dec). Based on ROE of 10.50%, 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

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DOCKET NO. 20240007-EI
 ECRC 2025 PROJECTION, FORM 42-4P
 EXHIBIT NO. ZDJ-3, DOCUMENT NO. 4, PAGE 6 OF 19
 FILED: 08/30/2024
 REVISED: 12/09/2024

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

Form 42-4P
Page 7 of 19

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)	(1,145,676)	(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)	
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	
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	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$2,347	\$2,320	\$2,292	\$2,265	\$2,238	\$2,211	\$2,183	\$2,156	\$2,129	\$2,102	\$2,074	\$2,047	\$26,364
b.	Debt Component Grossed Up For Taxes (C)		660	652	645	637	629	622	614	606	599	591	583	576	7,414
8.	Investment Expenses														
a.	Depreciation (D)		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
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		7,861	7,826	7,791	7,756	7,721	7,687	7,651	7,616	7,582	7,547	7,511	7,477	92,026
a.	Recoverable Costs Allocated to Energy		7,861	7,826	7,791	7,756	7,721	7,687	7,651	7,616	7,582	7,547	7,511	7,477	92,026
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		7,861	7,826	7,791	7,756	7,721	7,687	7,651	7,616	7,582	7,547	7,511	7,477	92,026
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)		\$7,861	\$7,826	\$7,791	\$7,756	\$7,721	\$7,687	\$7,651	\$7,616	\$7,582	\$7,547	\$7,511	\$7,477	\$92,026

Notes:

- (A) Applicable depreciable base for Polk; account 342.81.
- (B) Line 6 x 6.7338% x 1/12 (Jan-Dec). Based on ROE of 10.50%, 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

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DOCKET NO. 20240007-EI
ECRC 2025 PROJECTION, FORM 42-4P
EXHIBIT NO. ZDJ-3, DOCUMENT NO. 4, PAGE 7 OF 19
FILED: 08/30/2024
REVISED: 12/09/2024

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														
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)	(1,493,691)	(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)	
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)	<u>\$1,384,853</u>	<u>1,372,005</u>	<u>1,359,157</u>	<u>1,346,309</u>	<u>1,333,461</u>	<u>1,320,613</u>	<u>1,307,765</u>	<u>1,294,917</u>	<u>1,282,069</u>	<u>1,269,221</u>	<u>1,256,373</u>	<u>1,243,525</u>	<u>1,230,677</u>	
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	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$7,735	\$7,663	\$7,591	\$7,519	\$7,447	\$7,375	\$7,302	\$7,230	\$7,158	\$7,086	\$7,014	\$6,942	\$88,062
b.	Debt Component Grossed Up For Taxes (C)		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
8.	Investment Expenses														
a.	Depreciation (D)		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
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)		22,758	22,666	22,574	22,482	22,389	22,297	22,204	22,111	22,019	21,927	21,835	21,742	267,004
a.	Recoverable Costs Allocated to Energy		22,758	22,666	22,574	22,482	22,389	22,297	22,204	22,111	22,019	21,927	21,835	21,742	267,004
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		22,758	22,666	22,574	22,482	22,389	22,297	22,204	22,111	22,019	21,927	21,835	21,742	267,004
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)		<u>\$22,758</u>	<u>\$22,666</u>	<u>\$22,574</u>	<u>\$22,482</u>	<u>\$22,389</u>	<u>\$22,297</u>	<u>\$22,204</u>	<u>\$22,111</u>	<u>\$22,019</u>	<u>\$21,927</u>	<u>\$21,835</u>	<u>\$21,742</u>	<u>\$267,004</u>

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.44.
- (B) Line 6 x 6.7338% x 1/12 (Jan-Dec). Based on ROE of 10.50%, 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

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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														
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)	(41,638,272)
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)	<u>\$32,821,084</u>	<u>32,554,510</u>	<u>32,287,936</u>	<u>32,021,362</u>	<u>31,754,788</u>	<u>31,488,214</u>	<u>31,221,640</u>	<u>30,955,066</u>	<u>30,688,492</u>	<u>30,421,918</u>	<u>30,155,344</u>	<u>29,888,770</u>	<u>29,622,196</u>	
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	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$183,428	\$181,932	\$180,436	\$178,940	\$177,444	\$175,948	\$174,452	\$172,956	\$171,461	\$169,965	\$168,469	\$166,973	\$2,102,404
b.	Debt Component Grossed Up For Taxes (C)		51,587	51,166	50,745	50,325	49,904	49,483	49,063	48,642	48,221	47,801	47,380	46,959	591,276
8.	Investment Expenses														
a.	Depreciation (D)		266,574	266,574	266,574	266,574	266,574	266,574	266,574	266,574	266,574	266,574	266,574	266,574	3,198,888
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)		501,589	499,672	497,755	495,839	493,922	492,005	490,089	488,172	486,256	484,340	482,423	480,506	5,892,568
a.	Recoverable Costs Allocated to Energy		501,589	499,672	497,755	495,839	493,922	492,005	490,089	488,172	486,256	484,340	482,423	480,506	5,892,568
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		501,589	499,672	497,755	495,839	493,922	492,005	490,089	488,172	486,256	484,340	482,423	480,506	5,892,568
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)		<u>\$501,589</u>	<u>\$499,672</u>	<u>\$497,755</u>	<u>\$495,839</u>	<u>\$493,922</u>	<u>\$492,005</u>	<u>\$490,089</u>	<u>\$488,172</u>	<u>\$486,256</u>	<u>\$484,340</u>	<u>\$482,423</u>	<u>\$480,506</u>	<u>\$5,892,568</u>

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 6.7338% x 1/12 (Jan-Dec). Based on ROE of 10.50%, 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

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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														
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)	
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	
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	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$84,486	\$83,870	\$83,255	\$82,639	\$82,024	\$81,408	\$80,792	\$80,177	\$79,561	\$78,946	\$78,330	\$77,715	\$973,203
b.	Debt Component Grossed Up For Taxes (C)		23,761	23,587	23,414	23,241	23,068	22,895	22,722	22,549	22,376	22,203	22,029	21,856	273,701
8.	Investment Expenses														
a.	Depreciation (D)		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
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)		217,945	217,155	216,367	215,578	214,790	214,001	213,212	212,424	211,635	210,847	210,057	209,269	2,563,280
a.	Recoverable Costs Allocated to Energy		217,945	217,155	216,367	215,578	214,790	214,001	213,212	212,424	211,635	210,847	210,057	209,269	2,563,280
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		217,945	217,155	216,367	215,578	214,790	214,001	213,212	212,424	211,635	210,847	210,057	209,269	2,563,280
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)		\$217,945	\$217,155	\$216,367	\$215,578	\$214,790	\$214,001	\$213,212	\$212,424	\$211,635	\$210,847	\$210,057	\$209,269	\$2,563,280

Notes:

- (A) Applicable depreciable base for Big Bend; accounts 312.45 (\$23,011,597) and 312.44 (\$1,456,209).
- (B) Line 6 x 6.7338% x 1/12 (Jan-Dec). Based on ROE of 10.50%, 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

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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														
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)	<u>\$4,557,743</u>	<u>4,529,342</u>	<u>4,500,941</u>	<u>4,472,540</u>	<u>4,444,139</u>	<u>4,415,738</u>	<u>4,387,337</u>	<u>4,358,936</u>	<u>4,330,764</u>	<u>4,302,780</u>	<u>4,274,796</u>	<u>4,246,812</u>	<u>4,218,829</u>	
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														
a.	Equity Component Grossed Up For Taxes (B)		\$25,496	\$25,337	\$25,177	\$25,018	\$24,859	\$24,699	\$24,540	\$24,381	\$24,224	\$24,067	\$23,910	\$23,752	\$295,460
b.	Debt Component Grossed Up For Taxes (C)		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
8.	Investment Expenses														
a.	Depreciation (D)		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
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)		61,067	60,864	60,659	60,455	60,251	60,046	59,843	59,410	59,021	58,819	58,618	58,416	717,469
a.	Recoverable Costs Allocated to Energy		61,067	60,864	60,659	60,455	60,251	60,046	59,843	59,410	59,021	58,819	58,618	58,416	717,469
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		61,067	60,864	60,659	60,455	60,251	60,046	59,843	59,410	59,021	58,819	58,618	58,416	717,469
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)		<u>\$61,067</u>	<u>\$60,864</u>	<u>\$60,659</u>	<u>\$60,455</u>	<u>\$60,251</u>	<u>\$60,046</u>	<u>\$59,843</u>	<u>\$59,410</u>	<u>\$59,021</u>	<u>\$58,819</u>	<u>\$58,618</u>	<u>\$58,416</u>	<u>\$717,469</u>

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 6.7338% x 1/12 (Jan-Dec). Based on ROE of 10.50%, 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%, 5.4%, 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

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

Form 42-4P
Page 12 of 19

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
b.	Sales/Transfers		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Auction Proceeds/Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Working Capital Balance														
a.	FERC 158.1 Allowance Inventory	\$0	0	0	0	0	0	0	0	0	0	0	0	0	0
b.	FERC 158.2 Allowances Withheld	0	0	0	0	0	0	0	0	0	0	0	0	0	0
c.	FERC 182.3 Other Regl. Assets - Losses	0	0	0	0	0	0	0	0	0	0	0	0	0	0
d.	FERC 254.01 Regulatory Liabilities - Gains	(34,133)	(34,129)	(34,129)	(34,129)	(34,126)	(34,126)	(34,126)	(34,122)	(34,122)	(34,122)	(34,119)	(34,119)	(34,119)	(34,119)
3.	Total Working Capital Balance	(34,133)	(34,129)	(34,129)	(34,129)	(34,126)	(34,126)	(34,126)	(34,122)	(34,122)	(34,122)	(34,119)	(34,119)	(34,119)	(34,119)
4.	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)	
5.	Return on Average Net Working Capital Balance														
a.	Equity Component Grossed Up For Taxes (A)		(192)	(192)	(192)	(192)	(191)	(191)	(191)	(191)	(191)	(191)	(191)	(191)	(2,296)
b.	Debt Component Grossed Up For Taxes (B)		(54)	(54)	(54)	(54)	(54)	(54)	(54)	(54)	(54)	(54)	(54)	(54)	(648)
6.	Total Return Component		(246)	(246)	(246)	(246)	(245)	(245)	(245)	(245)	(245)	(245)	(245)	(245)	(2,944)
7.	Expenses:														
a.	Gains		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
c.	SO ₂ Allowance Expense		(2)	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)		(248)	(245)	(245)	(248)	(244)	(244)	(247)	(244)	(244)	(247)	(244)	(244)	(2,943)
a.	Recoverable Costs Allocated to Energy		(248)	(245)	(245)	(248)	(244)	(244)	(247)	(244)	(244)	(247)	(244)	(244)	(2,943)
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)		(248)	(245)	(245)	(248)	(244)	(244)	(247)	(244)	(244)	(247)	(244)	(244)	(2,944)
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)		(\$248)	(\$245)	(\$245)	(\$248)	(\$244)	(\$244)	(\$247)	(\$244)	(\$244)	(\$247)	(\$244)	(\$244)	(\$2,944)

Notes:

- (A) Line 6 x 6.7338% x 1/12 (Jan-Dec). Based on ROE of 10.50%, 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

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DOCKET NO. 20240007-EI
ECRC 2025 PROJECTION, FORM 42-4P
EXHIBIT NO. ZDJ-3, DOCUMENT NO. 4, PAGE 12 OF 19
FILED: 08/30/2024
REVISED: 12/09/2024

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														
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)	
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	
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	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$84,083	\$83,830	\$83,577	\$83,324	\$83,071	\$82,818	\$82,565	\$82,312	\$82,059	\$81,806	\$81,553	\$81,300	\$992,298
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														
a.	Depreciation (D)		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
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)		152,811	152,487	152,163	151,839	151,515	151,191	150,866	150,542	150,218	149,894	149,570	149,246	1,812,342
a.	Recoverable Costs Allocated to Energy		152,811	152,487	152,163	151,839	151,515	151,191	150,866	150,542	150,218	149,894	149,570	149,246	1,812,342
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		152,811	152,487	152,163	151,839	151,515	151,191	150,866	150,542	150,218	149,894	149,570	149,246	1,812,342
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)		\$152,811	\$152,487	\$152,163	\$151,839	\$151,515	\$151,191	\$150,866	\$150,542	\$150,218	\$149,894	\$149,570	\$149,246	\$1,812,342

Notes:

- (A) Applicable depreciable base for Big Bend; accounts 311.40
- (B) Line 6 x 6.7338% x 1/12 (Jan-Dec). Based on ROE of 10.50%, 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

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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														
a.	Expenditures/Additions		\$78,706	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$78,706
b.	Clearings to Plant		0	0	0	0	0	0	0	0	853,799	0	0	0	853,799
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	
3.	Less: Accumulated Depreciation	(537,273)	(548,070)	(558,867)	(569,664)	(580,461)	(591,258)	(602,055)	(612,852)	(623,649)	(634,446)	(647,953)	(661,460)	(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	0	0	0	0	
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	
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	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$23,743	\$23,904	\$23,843	\$23,782	\$23,722	\$23,661	\$23,601	\$23,540	\$23,480	\$23,411	\$23,336	\$23,260	\$283,283
b.	Debt Component Grossed Up For Taxes (C)		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
8.	Investment Expenses														
a.	Depreciation (D)		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
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)		41,218	41,424	41,346	41,268	41,190	41,112	41,035	40,957	40,880	43,502	43,406	43,309	500,647
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		41,218	41,424	41,346	41,268	41,190	41,112	41,035	40,957	40,880	43,502	43,406	43,309	500,647
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
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)		41,218	41,424	41,346	41,268	41,190	41,112	41,035	40,957	40,880	43,502	43,406	43,309	500,647
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$41,218	\$41,424	\$41,346	\$41,268	\$41,190	\$41,112	\$41,035	\$40,957	\$40,880	\$43,502	\$43,406	\$43,309	\$500,647

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 6.7338% x 1/12 (Jan-Dec). Based on ROE of 10.50%, 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

Form 42-4P
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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.	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)	(63,863)	(67,667)	(71,471)	(75,275)	(79,079)	(82,883)	(86,687)	(90,491)	(94,295)	(98,099)	(101,903)	(105,707)	(105,707)
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	
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	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$6,992	\$6,971	\$6,950	\$6,928	\$6,907	\$6,886	\$6,864	\$6,843	\$6,822	\$6,800	\$6,779	\$6,758	\$82,500
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	23,200
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	45,648
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)		12,763	12,736	12,709	12,681	12,653	12,626	12,598	12,571	12,544	12,516	12,489	12,462	151,348
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		12,763	12,736	12,709	12,681	12,653	12,626	12,598	12,571	12,544	12,516	12,489	12,462	151,348
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000
12.	Retail Energy-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (F)		12,763	12,736	12,709	12,681	12,653	12,626	12,598	12,571	12,544	12,516	12,489	12,462	151,348
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$12,763	\$12,736	\$12,709	\$12,681	\$12,653	\$12,626	\$12,598	\$12,571	\$12,544	\$12,516	\$12,489	\$12,462	\$151,348

Notes:

- (A) Applicable depreciable base for Big Bend; accounts 311.44.
- (B) Line 6 x 6.7338% x 1/12 (Jan-Dec). Based on ROE of 10.50%, 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%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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DOCKET NO. 20240007-EI
 ECRC 2025 PROJECTION, FORM 42-4P
 EXHIBIT NO. ZDJ-3, DOCUMENT NO. 4, PAGE 15 OF 19
 FILED: 08/30/2024
 REVISED: 12/09/2024

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
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)	(1,845,770)
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	\$30,860,510
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	30,895,664
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$177,711	\$177,316	\$176,922	\$176,527	\$176,133	\$175,738	\$175,344	\$174,949	\$174,555	\$174,160	\$173,766	\$173,371	\$2,106,492
b.	Debt Component Grossed Up For Taxes (C)		49,979	49,868	49,757	49,646	49,535	49,424	49,313	49,202	49,091	48,980	48,869	48,759	592,423
8.	Investment Expenses														
a.	Depreciation (D)		70,308	70,308	70,308	70,308	70,308	70,308	70,308	70,308	70,308	70,308	70,308	70,308	843,696
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)		297,998	297,492	296,987	296,481	295,976	295,470	294,965	294,459	293,954	293,448	292,943	292,438	3,542,611
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		297,998	297,492	296,987	296,481	295,976	295,470	294,965	294,459	293,954	293,448	292,943	292,438	3,542,611
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000
12.	Retail Energy-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (F)		297,998	297,492	296,987	296,481	295,976	295,470	294,965	294,459	293,954	293,448	292,943	292,438	3,542,611
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$297,998	\$297,492	\$296,987	\$296,481	\$295,976	\$295,470	\$294,965	\$294,459	\$293,954	\$293,448	\$292,943	\$292,438	\$3,542,611

Notes:

- (A) Applicable depreciable base for Big Bend; accounts 312.40 (\$1,511,804) and 311.40 (\$31,194,476).
- (B) Line 6 x 6.7338% x 1/12 (Jan-Dec). Based on ROE of 10.50%, 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

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

Form 42-4P
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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														
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	
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	
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)		\$60,299	\$60,089	\$59,879	\$59,669	\$59,459	\$59,249	\$59,039	\$58,829	\$58,619	\$58,409	\$58,199	\$57,989	\$709,728
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	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	449,112
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)		114,683	114,414	114,145	113,876	113,607	113,338	113,069	112,800	112,531	112,262	111,993	111,724	1,358,442
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		114,683	114,414	114,145	113,876	113,607	113,338	113,069	112,800	112,531	112,262	111,993	111,724	1,358,442
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
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)		114,683	114,414	114,145	113,876	113,607	113,338	113,069	112,800	112,531	112,262	111,993	111,724	1,358,442
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$114,683	\$114,414	\$114,145	\$113,876	\$113,607	\$113,338	\$113,069	\$112,800	\$112,531	\$112,262	\$111,993	\$111,724	\$1,358,442

Notes:

- (A) Applicable depreciable base for Big Bend; accounts 314.40.
- (B) Line 6 x 6.7338% x 1/12 (Jan-Dec). Based on ROE of 10.50%, 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 3.9%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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DOCKET NO. 20240007-EI
 ECRC 2025 PROJECTION, FORM 42-4P
 EXHIBIT NO. ZDJ-3, DOCUMENT NO. 4, PAGE 17 OF 19
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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														
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)	(819,546)
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	
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	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$100,059	\$99,747	\$99,435	\$99,124	\$98,812	\$98,501	\$98,189	\$97,877	\$97,566	\$97,254	\$96,942	\$96,631	\$1,180,137
b.	Debt Component Grossed Up For Taxes (C)		28,140	28,053	27,965	27,877	27,790	27,702	27,614	27,527	27,439	27,352	27,264	27,176	331,899
8.	Investment Expenses														
a.	Depreciation (D)		55,537	55,537	55,537	55,537	55,537	55,537	55,537	55,537	55,537	55,537	55,537	55,537	666,444
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)		183,736	183,337	182,937	182,538	182,139	181,740	181,340	180,941	180,542	180,143	179,743	179,344	2,178,480
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		183,736	183,337	182,937	182,538	182,139	181,740	181,340	180,941	180,542	180,143	179,743	179,344	2,178,480
10.	Energy Jurisdictional Factor	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000
11.	Demand Jurisdictional Factor	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000
12.	Retail Energy-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (F)		183,736	183,337	182,937	182,538	182,139	181,740	181,340	180,941	180,542	180,143	179,743	179,344	2,178,480
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$183,736	\$183,337	\$182,937	\$182,538	\$182,139	\$181,740	\$181,340	\$180,941	\$180,542	\$180,143	\$179,743	\$179,344	\$2,178,480

Notes:

- (A) Applicable depreciable base for Bayside; accounts 341.30.
- (B) Line 6 x 6.7338% x 1/12 (Jan-Dec). Based on ROE of 10.50%, 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

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

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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														
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)	(45,544)
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)	\$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	
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	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$2,642	\$2,635	\$2,629	\$2,623	\$2,616	\$2,610	\$2,603	\$2,597	\$2,591	\$2,584	\$2,578	\$2,571	\$31,279
b.	Debt Component Grossed Up For Taxes (C)		743	741	739	738	736	734	732	730	729	727	725	723	8,797
8.	Investment Expenses														
a.	Depreciation (D)		1,141	1,141	1,141	1,141	1,141	1,141	1,141	1,141	1,141	1,141	1,141	1,141	13,692
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)		4,526	4,517	4,509	4,502	4,493	4,485	4,476	4,468	4,461	4,452	4,444	4,435	53,768
a.	Recoverable Costs Allocated to Energy		4,526	4,517	4,509	4,502	4,493	4,485	4,476	4,468	4,461	4,452	4,444	4,435	53,768
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		4,526	4,517	4,509	4,502	4,493	4,485	4,476	4,468	4,461	4,452	4,444	4,435	53,768
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)		\$4,526	\$4,517	\$4,509	\$4,502	\$4,493	\$4,485	\$4,476	\$4,468	\$4,461	\$4,452	\$4,444	\$4,435	\$53,768

Notes:

- (A) Applicable depreciable base for Big Bend; accounts 343.44
- (B) Line 6 x 6.7338% x 1/12 (Jan-Dec). Based on ROE of 10.50%, 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

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DOCKET NO. 20240007-EI
ECRC 2025 PROJECTION, FORM 42-4P
EXHIBIT NO. ZDJ-3, DOCUMENT NO. 4, PAGE 19 OF 19
FILED: 08/30/2024
REVISED: 12/09/2024

Tampa Electric Company
Environmental Cost Recovery Clause
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Description and Progress Report for
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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 \$1,189,253.

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

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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.

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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 \$1,859,805.

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

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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 \$6,646.

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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 \$1,966,200.

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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 \$23,021.

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

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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 (\$2,944).

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

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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.

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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.

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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 \$92,026.

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

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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.

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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 \$267,004.

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

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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.

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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.

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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 \$5,892,568.

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

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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.

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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 \$2,563,280.

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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 \$717,469.

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 \$1,812,342.

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 \$500,647 and \$151,348, 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 \$3,542,611.

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 \$1,358,442.

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 \$2,178,480.

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 YYYY 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 \$53,768.

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 4 CP Load Factor at Meter (%)	(2) Projected Sales at Meter (MWh)	(3) Effective Sales at Secondary Level (MWh)	(4) Projected Avg 4 CP at Meter (MW)	(5) Demand Loss Expansion Factor	(6) Energy Loss Expansion Factor	(7) Projected Sales at Generation (MWh)	(8) Projected Avg 4 CP at Generation (MW)	(9) Percentage of MWh Sales at Generation (%)	(10) Percentage of 4 CP Demand at Generation (%)
RS	142.59%	10,341,774	10,341,774	2,457	1.06884	1.05502	10,910,797	2,626	50.56%	59.81%
GS, CS	161.87%	933,499	933,499	195	1.06884	1.05501	984,848	209	4.56%	4.76%
GSD	198.48%	7,069,273	7,066,335	1,207	1.06789	1.05380	7,449,581	1,289	34.53%	29.36%
GSLDPR, SBLDPR	301.98%	1,312,537	1,312,537	147	1.03908	1.02557	1,346,095	153	6.24%	3.49%
GSLDSU/SBLDSU	239.88%	761,344	761,344	108	1.02032	1.01318	771,379	110	3.57%	2.51%
LS1, LS2	1579.38%	110,019	110,019	2	1.06884	1.05502	116,073	3	0.54%	0.07%
TOTAL *		20,528,446	20,525,508	4,116			21,578,773	4,390	100%	100%

* Totals on this schedule may not foot due to rounding

- Notes: (1) Average 4 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 2952)
(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

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) Percentage of MWh Sales at Generation (%)	(2) 4 CP Demand Allocation Factor (%)	(3) Energy- Related Costs (\$)	(4) Demand- Related Costs (\$)	(5) Total Environmental Costs (\$)	(6) Projected Sales at Meter (MWh)	(7) Effective Sales at Secondary Level (MWh)	(8) Environmental Cost Recovery Factors (¢/kWh)
RS	50.56%	59.81%	4,649,335	3,326,902	7,976,237	10,341,774	10,341,774	0.077
GS, CS	4.56%	4.76%	419,323	264,773	684,096	933,499	933,499	0.073
GSD, SBF	34.53%	29.36%	3,175,268	1,633,136	4,808,404	7,069,273	7,066,335	
Secondary								0.068
Primary								0.067
Transmission								0.067
GSLDPR	6.24%	3.49%	573,810	194,130	767,940	1,312,537	1,312,537	0.059
GSLDSU	3.57%	2.51%	328,286	139,618	467,904	761,344	761,344	0.061
LS1, LS2	0.54%	0.07%	49,657	3,894	53,551	110,019	110,019	0.049
TOTAL *	100.00%	100.00%	9,195,679	5,562,451	14,758,130	20,528,446	20,525,508	0.072

* Totals on this schedule may not foot due to rounding

Notes:

- (1) From Form 42-6P, Column 9
- (2) From Form 42-6P, Column 10
- (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

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

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%	10.50%	4.9306%	4.93%
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>	<u>0.18%</u>
Total	\$ <u>9,798,150</u>	<u>100.00%</u>		<u>6.92%</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>
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	4.9306%
Deferred ITC - Weighted Cost	<u>0.0965%</u>
	5.0271%
Times Tax Multiplier	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)