



December 11, 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: Energy Conservation Cost Recovery Clause
FPSC Docket No. 20240002-EG

Dear Mr. Teitzman:

Attached for filing in the above docket are Tampa Electric Company's revised energy conservation cost recovery clause factors. Tampa Electric will file revised tariff sheets reflecting these cost recovery factors in this docket under separate cover today.

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 11th day of December 2024 to the following:

Carlos Marquez
Jacob Imig
Saad Farooqi
Office of General Counsel
Florida Public Service Commission
Room 390L – Gerald L. Gunter Building
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850
sfarooqi@psc.state.fl.us
jimig@psc.state.fl.us
cmarquez@psc.state.fl.us
discovery-gcl@psc.state.fl.us

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

Matthew R. Bernier
Robert Pickels
Stephanie Cuello
Duke Energy Florida, LLC
106 E. College Avenue, Suite 800
Tallahassee, FL 32301-7740
matthew.bernier@duke-energy.com
Robert.pickels@duke-energy.com
Stephanie.cuello@duke-energy.com

Maria J. Moncada
William Cox
Florida Power & Light Company
700 Universe Boulevard (LAW/JB)
Juno Beach, FL 33408-0420
maria.moncada@fpl.com
will.p.cox@fpl.com

Jon C. Moyle, Jr.
Moyle Law Firm
118 N. Gadsden Street
Tallahassee, FL 32301
jmoyle@moylelaw.com
mqualls@moylelaw.com

Beth Keating
Gunster, Yoakley & Stewart, P.A.
215 South Monroe Street, Suite 601
Tallahassee, FL 32301-1839
bkeating@gunster.com

Dick Craig
Regulatory and Governmental Affairs
Florida Public Utilities Company
Florida Division of Chesapeake Utilities Corp.
1750 SW 14th Street, Suite 200
Fernandina Beach, FL 32034
dcraig@fpuc.com

James W. Brew
Laura W. Baker
Sarah B. Newman
Stone Mattheis Xenopoulos & Brew, PC
1025 Thomas Jefferson Street, NW
Eighth Floor, West Tower
Washington, D.C. 20007-5201
jbrew@smxblaw.com
lwb@smxblaw.com
sbn@smxblaw.com

Dianne M. Triplett
Duke Energy Florida, LLC
299 First Avenue North
St. Petersburg, FL 33701
dianne.triplett@duke-energy.com
FLRegulatoryLegal@duke-energy.com

Michelle D. Napier
Florida Public Utilities Company
1635 Meathe Drive
West Palm Beach, FL 33411
mnapier@fpuc.com

Kenneth Hoffman
Vice President, Regulatory Relations
Florida Power & Light Company
215 South Monroe Street, Suite 810
Tallahassee, FL 32301-1858
Ken.Hoffman@fpl.com



ATTORNEY

TAMPA ELECTRIC COMPANY
 CALCULATION OF ENERGY & DEMAND ALLOCATION BY RATE CLASS
 JANUARY 2025 THROUGH DECEMBER 2025
 Projected

	(1) AVG 4CP Load Factor at Meter (%)	(2) Projected Sales at Meter (MWh)	(3) Projected AVG 4 CP at Meter (MWh)	(4) Demand Loss Expansion Factor	(5) Energy Loss Expansion Factor	(6) Projected Sales at Generation (MWh)	(7) Projected AVG 4 CP at Generation (MWh)	(8) Percentage of Sales at Generation (%)	(9) Percentage of Demand at Generation (%)
RS	142.59%	10,341,774	2,457	1.06884	1.05502	10,910,797	2,626	50.56%	59.81%
GS,CS	161.87%	933,499	195	1.06884	1.05501	984,848	209	4.56%	4.76%
GSD Optional	10.15%	361,633	62	1.06789	1.05380	381,088	66	1.77%	1.50%
GSD, SBD, RSD	188.33%	6,707,640	1,145	1.06789	1.05380	7,068,493	1,223	32.76%	27.86%
GSLDPR	301.98%	1,312,537	147	1.03908	1.02557	1,346,095	153	6.24%	3.49%
GSLDSU	239.89%	761,344	108	1.02032	1.01318	771,379	110	3.57%	2.51%
LS1, LS2	1579.38%	110,019	2	1.06884	1.05502	116,073	3	0.54%	0.07%
TOTAL		20,528,446	4,116			21,578,773	4,390	100%	100%

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- (1) AVG 4 CP load factor based on projected 2024 calendar data.
- (2) Projected MWh sales for the period Jan. 2024 thru Dec. 2024
- (3) Calculated: Col (2) / (2952*Col (1)).
- (4) Based on 2024 projected demand losses.
- (5) Based on 2024 projected energy losses.
- (6) Col (2) * Col (5).
- (7) Col (3) * Col (4).
- (8) Col (6) / total for Col (6).
- (9) Col (7) / total for Col (7).
- (10) Col (8) * 0.0769 + Col (9) * 0.9231

NOTE: Interruptible rates not included in demand allocation of capacity payments.

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TAMPA ELECTRIC COMPANY
 Energy Conservation Adjustment
 Summary of Cost Recovery Clause Calculation
 For Months January 2025 through December 2025

1. Total Incremental Cost	48,400,688	
2. Demand Related Incremental Costs	36,930,956	
3. Energy Related Incremental Costs	11,469,732	0

RETAIL BY RATE CLASS

	<u>RS</u>	<u>GS_CS</u>	GSD, SBD <u>RSD</u>	GSD <u>OPTIONAL</u>	<u>GSLDPR</u>	<u>GSLDSU</u>	<u>LS1_LS2</u>	<u>Total</u>
4. Demand Allocation Percentage	59.81%	4.76%	27.86%	1.50%	3.49%	2.51%	0.07%	100.00%
5. Demand Related Incremental Costs (Total cost prorated based on demand allocation % above)	22,088,405	1,757,914	10,288,964	553,964	1,288,890	926,967	25,852	<u>36,930,956</u>
6. Demand Portion of End of Period True Up (O)/U Recovery Shown on Schedule C-3, Pg 6 (Allocation of D & E is based on the forecast period cost.)	<u>1,711,565</u>	<u>136,215</u>	<u>797,261</u>	<u>42,925</u>	<u>99,872</u>	<u>71,828</u>	<u>2,003</u>	<u>2,861,670</u>
7. Total Demand Related Incremental Costs	<u>23,799,970</u>	<u>1,894,129</u>	<u>11,086,226</u>	<u>596,889</u>	<u>1,388,763</u>	<u>998,795</u>	<u>27,855</u>	<u>39,792,626</u>
8. Energy Allocation Percentage	50.56%	4.56%	32.76%	1.77%	6.24%	3.57%	0.54%	100.00%
9. Net Energy Related Incremental Costs	5,799,097	523,020	3,757,484	203,014	715,711	409,469	61,937	<u>11,469,732</u>
10. Energy Portion of End of Period True Up (O)/U Recovery Shown on Schedule C-3, Pg 6 (Allocation of D & E is based on the forecast period cost.)	<u>432,179</u>	<u>38,978</u>	<u>280,027</u>	<u>15,130</u>	<u>53,339</u>	<u>30,516</u>	<u>4,616</u>	<u>854,784</u>
11. Total Net Energy Related Incremental Costs	<u>6,231,275</u>	<u>561,998</u>	<u>4,037,511</u>	<u>218,144</u>	<u>769,050</u>	<u>439,985</u>	<u>66,552</u>	<u>12,324,516</u>
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12. Total Incremental Costs (Line 5 + 9)	27,887,501	2,280,933	14,046,449	756,979	2,004,602	1,336,436	87,788	48,400,688
13. Total True Up (Over)/Under Recovery (Line 6 + 10) (Schedule C-3, Pg 6, Line 11) (Allocation of D & E is based on the forecast period cost.)	<u>2,143,744</u>	<u>175,194</u>	<u>1,077,289</u>	<u>58,055</u>	<u>153,211</u>	<u>102,344</u>	<u>6,619</u>	<u>3,716,454</u>
14. Total (Line 12 + 13)	<u>30,031,245</u>	<u>2,456,127</u>	<u>15,123,737</u>	<u>815,033</u>	<u>2,157,812</u>	<u>1,438,780</u>	<u>94,407</u>	<u>52,117,142</u>
15. Retail MWH Sales	10,341,774	933,499	6,707,640	361,633	1,312,537	761,344	110,019	20,528,446
16. Effective MWH at Secondary	10,341,774	933,499	6,707,640	361,633	1,312,537	761,344	110,019	20,528,446
17. Projected Billed KW at Meter	*	*	16,314,115	*	2,637,076	1,600,598	*	
18. Cost per KWH at Secondary (Line 14/Line 16)	0.29039	0.26311	*	0.22538	*	*	0.08581	
19. Revenue Tax Expansion Factor	1.00085	1.00085	1.00085	1.00085	1.00085	1.00085	1.00085	
20. Adjustment Factor Adjusted for Taxes	0.2906	0.2633	*	0.2256	*	*	0.0859	
21. Conservation Adjustment Factor (cents/KWH)								
<u>RS, GS, CS, GSD Optional, LS1, and LS2 Rates (cents/KWH) *</u>								
- Secondary	<u>0.291</u>	<u>0.263</u>		<u>0.226</u>			<u>0.086</u>	
- Primary				<u>0.224</u>				
- Subtransmission				<u>0.221</u>				
<u>GSD, SBD, RSD, GSLDPR, and GSLDSU Standard Rates (\$/KW) *</u>								
Full Requirement								
- Secondary	*	*	<u>0.93</u>	*			*	
- Primary	*	*	<u>0.92</u>	*	<u>0.82</u>		*	
- Subtransmission	*	*	<u>0.91</u>	*		<u>0.90</u>	*	

* (ROUNDED TO NEAREST .001 PER KWH or KW)

DOCKET NO. 20240002-EG
 ECCR 2025 PROJECTION
 EXHIBIT MAS-2, SCHEDULE C-2, PAGE 1 OF 7
 REVISED: DECEMBER 11, 2024

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TAMPA ELECTRIC COMPANY
 Conservation Program Costs
 Estimated For Months January 2025 through December 2025
 ESTIMATED

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
D0083437 Residential Walk-Through Energy Audit	174,080	183,655	149,979	335,623	144,118	185,119	151,522	119,872	128,372	121,522	123,062	217,957	2,034,879
D0083432 Residential Customer Assisted Audit	685	685	785	685	685	685	410,625	685	685	785	685	685	418,360
D0083434, D0083317 Residential Computer Assisted Audit	0	0	1,259	0	0	0	0	0	0	959	0	0	2,218
D0083526 Residential Ceiling Insulation	11,672	11,851	13,991	13,491	13,491	13,491	15,833	15,833	15,833	13,491	13,491	11,151	163,622
D0083530 Residential Duct Repair	10,324	10,503	10,303	9,803	9,803	9,803	9,803	9,803	9,803	9,803	9,803	9,803	119,360
D0083488 Energy and Renewable Education, Awareness and Agen	51,282	32,757	35,907	23,357	21,907	24,357	21,907	21,857	21,907	21,857	21,907	21,857	320,853
D0083546 Energy Star Multi-Family	0	0	0	0	0	0	0	0	105,419	0	0	0	105,419
D0083541 Energy Star for New Homes	73,117	73,117	73,117	19,942	19,942	19,942	19,942	19,942	22,742	19,942	20,742	19,942	402,426
D0091086 Energy Star Pool Pumps	30,910	30,910	30,910	30,910	30,910	30,910	0	0	0	0	0	0	185,461
D0091087 Energy Star Thermostats	7,999	7,999	7,999	2,599	2,599	2,599	2,599	2,599	2,599	2,599	2,599	2,599	47,386
D0083332 Residential Heating and Cooling	15,836	19,662	30,283	29,904	33,621	33,726	33,832	33,832	33,797	29,939	19,631	16,110	330,172
D0083538 Neighborhood Weatherization	265,288	264,788	264,788	264,788	264,788	264,788	264,788	264,788	264,788	264,788	264,788	264,788	3,177,955
D0083542 Energy Planner	172,482	170,780	173,793	247,369	172,466	206,331	392,682	214,117	179,915	177,996	182,632	196,776	2,487,340
D0091106 Residential Prime Time Plus	187,091	249,933	238,692	266,442	182,450	192,139	191,814	212,975	224,971	253,754	234,677	231,489	2,666,425
D0083486 Residential Window Replacement	21,573	21,752	26,093	25,643	25,880	25,680	0	0	0	0	0	0	146,421
D0083335 Prime Time	5,177	977	5,177	977	5,177	977	5,177	977	5,177	977	5,177	977	36,924
D0083447 Commercial/Industrial Audit (Free)	37,663	49,642	50,029	49,315	40,438	38,713	37,313	39,213	37,213	49,472	70,533	38,413	537,953
D0083446 Comprehensive Commercial/Industrial Audit (Paid)	0	0	1,109	0	0	0	0	0	0	1,109	0	0	2,218
D0083534 Commercial Chiller	0	0	3,706	0	0	0	0	0	0	0	0	0	3,706
D0083487 Cogeneration	7,333	4,786	4,786	4,786	4,786	5,963	5,963	5,963	5,963	4,786	4,786	4,786	64,685
D0083318 Conservation Value	0	0	0	0	0	25,308	0	25,850	25,308	25,308	25,850	0	127,625
D0083540 Commercial Cooling	2,054	2,029	2,054	812	0	0	0	0	0	0	0	0	6,949
D0083533 Demand Response	299,172	298,487	297,887	297,887	297,887	300,172	298,672	299,172	298,672	297,887	297,887	298,487	3,582,272
D0091107 Facility Energy Management System	36,362	36,387	18,181	18,181	18,181	18,181	18,181	18,181	18,181	0	0	18,206	218,220
D0083506 Industrial Load Management (GLSM 2&3)	1,862,450	1,860,980	1,859,510	1,859,510	1,915,660	1,915,660	1,915,660	1,915,660	1,915,660	1,915,660	1,915,660	1,915,660	22,767,733
D0083547 LED Street and Outdoor Conversion Program	0	0	0	0	0	0	0	0	0	0	0	0	0
D0083528 Lighting Conditioned Space	23,710	42,895	42,045	42,370	41,970	22,710	42,170	42,120	41,970	42,970	41,970	22,785	449,687
D0083544 Lighting Non-Conditioned Space	21,160	21,160	36,995	37,245	20,210	20,210	37,120	20,385	36,920	21,210	20,210	20,210	313,037
D0083535 Lighting Occupancy Sensors	5,363	3,466	4,613	3,766	4,613	4,613	4,613	4,613	3,466	4,613	4,613	3,466	51,819
D0083527 CILM (GLSM 1)	0	0	0	474	474	474	474	474	474	474	0	0	3,318
D0091108 Commercial Smart Thermostats	1,181	1,181	0	0	1,181	0	0	0	0	1,181	0	0	4,723
D0083529 Standby Generator	468,131	474,565	470,840	471,065	472,840	472,181	478,781	476,006	479,031	475,140	481,740	469,440	5,689,762
D0091109 Variable Frequency Drive Control for Compressors	3,751	3,476	4,656	3,776	3,476	4,656	3,501	3,476	4,656	3,476	3,476	3,476	45,850
D0083537 Commercial Water Heating	0	0	0	0	0	0	4,206	0	0	0	0	0	4,206
D0083539 Conservation Research and Development	290	290	290	290	290	290	290	290	290	290	290	290	3,477
D0083531 Renewable Energy Program (Sun to Go)	(7,377)	(7,527)	(7,527)	142,473	(7,327)	(7,527)	17,473	17,473	142,523	(7,377)	(7,527)	(7,527)	260,223
D0083328 Common Expenses	46,343	49,043	72,843	75,813	46,343	349,003	96,168	46,480	54,280	58,450	46,480	46,480	987,727
D0090066 Integrated Renewable Energy System (Pilot)	78,152	77,650	77,148	76,646	76,145	75,642	75,140	74,638	74,137	73,549	72,982	58,670	890,499
Total All Programs	3,913,253	3,997,878	4,002,241	4,355,941	3,863,620	4,257,977	4,556,247	3,907,272	4,154,754	3,886,609	3,878,144	3,886,975	48,660,911
Less Renewable Energy Expenses	(7,377)	(7,527)	(7,527)	142,473	(7,327)	(7,527)	17,473	17,473	142,523	(7,377)	(7,527)	(7,527)	260,223
Total Recoverable Conservation Expenses	3,920,631	4,005,405	4,009,768	4,213,469	3,870,948	4,265,504	4,538,774	3,889,800	4,012,231	3,893,986	3,885,671	3,894,502	48,400,688
Summary of Demand & Energy													
Energy	949,976	971,581	975,625	1,117,055	848,838	1,068,268	1,366,056	816,773	933,933	794,951	799,337	827,341	11,469,732
Demand	2,970,655	3,033,824	3,034,143	3,096,414	3,022,110	3,197,236	3,172,718	3,073,027	3,078,298	3,099,035	3,086,334	3,067,161	36,930,956
Total Recoverable Conserv. Expenses	3,920,631	4,005,405	4,009,768	4,213,469	3,870,948	4,265,504	4,538,774	3,889,800	4,012,231	3,893,986	3,885,671	3,894,502	48,400,688

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TAMPA ELECTRIC COMPANY
 Conservation Program Costs

Estimated For Months January 2025 through December 2025

Program Name	(A) Capital Investment	(B) Payroll & Benefits	(C) Materials & Supplies	(D) Outside Services	(E) Advertising	(F) Incentives	(G) Vehicles	(H) Other	(I) Program Revenues	(J) Total
D0083437 Residential Walk-Through Energy Audit	0	1,260,142	7,800	0	659,427	0	79,800	27,710	0	2,034,879
D0083432 Residential Customer Assisted Audit	0	8,220	0	0	0	0	0	410,140	0	418,360
D0083434, D0083317 Residential Computer Assisted Audit	0	1,918	0	0	0	0	0	300	0	2,218
D0083526 Residential Ceiling Insulation	0	54,141	0	0	0	107,520	240	1,721	0	163,622
D0083530 Residential Duct Repair	0	33,159	0	0	0	84,000	480	1,721	0	119,360
D0083488 Energy and Renewable Education, Awareness and Ag	0	161,046	41,700	82,332	0	0	1,000	34,775	0	320,853
D0083546 Energy Star Multi-Family	0	419	0	0	0	105,000	0	0	0	105,419
D0083541 Energy Star for New Homes	0	27,636	0	0	0	370,650	300	3,840	0	402,426
D0091086 Energy Star Pool Pumps	0	13,201	0	0	0	172,200	60	0	0	185,461
D0091087 Energy Star Thermostats	0	22,486	0	0	0	24,900	0	0	0	47,386
D0083332 Residential Heating and Cooling	0	73,381	0	0	0	253,125	360	3,306	0	330,172
D0083538 Neighborhood Weatherization	0	869,183	495,500	329,400	0	1,477,992	3,000	2,880	0	3,177,955
D0083542 Energy Planner	739,182	811,888	60,300	540,640	292,210	0	24,324	18,796	0	2,487,340
D0091106 Residential Prime Time Plus	517,024	738,765	60,300	540,640	267,210	499,500	24,314	18,671	0	2,666,425
D0083486 Residential Window Replacement	0	32,390	0	0	0	112,000	240	1,791	0	146,421
D0083335 Prime Time	0	9,864	0	25,200	0	0	300	1,560	0	36,924
D0083447 Commercial/Industrial Audit (Free)	0	437,551	1,300	0	81,153	0	7,200	10,750	0	537,953
D0083446 Comprehensive Commercial/Industrial Audit (Paid)	0	1,058	0	1,000	0	0	160	0	0	2,218
D0083534 Commercial Chiller	0	181	0	0	0	3,500	25	0	0	3,706
D0083487 Cogeneration	0	63,335	0	0	0	0	1,350	0	0	64,685
D0083318 Conservation Value	0	1,541	0	1,084	0	125,000	0	0	0	127,625
D0083540 Commercial Cooling	0	3,074	0	0	0	3,825	50	0	0	6,949
D0083533 Demand Response	0	40,073	0	0	0	3,538,000	500	3,700	0	3,582,272
D0091107 Facility Energy Management System	0	2,170	0	0	0	216,000	50	0	0	218,220
D0083506 Industrial Load Management (GLSM 2&3)	0	62,061	0	0	0	22,702,972	2,700	0	0	22,767,733
D0083547 LED Street and Outdoor Conversion Program	0	0	0	0	0	0	0	0	0	0
D0083528 Lighting Conditioned Space	0	76,487	0	0	0	367,500	1,200	4,500	0	449,687
D0083544 Lighting Non-Conditioned Space	0	68,062	0	0	0	240,000	1,075	3,900	0	313,037
D0083535 Lighting Occupancy Sensors	0	30,469	0	0	0	20,000	300	1,050	0	51,819
D0083527 CILM (GLSM 1)	0	0	0	0	0	3,318	0	0	0	3,318
D0091108 Commercial Smart Thermostats	0	723	0	0	0	4,000	0	0	0	4,723
D0083529 Standby Generator	0	53,362	0	511,950	0	5,065,400	1,350	57,700	0	5,689,762
D0091109 Variable Frequency Drive Control for Compressors	0	30,250	0	0	0	15,000	50	550	0	45,850
D0083537 Commercial Water Heating	0	181	0	0	0	4,000	25	0	0	4,206
D0083539 Conservation Research and Development	0	2,877	0	0	0	0	600	0	0	3,477
D0083531 Renewable Energy Program (Sun to Go)	0	17,673	0	350,000	0	0	100	450	(108,000)	260,223
D0083328 Common Expenses	0	427,127	0	408,196	0	0	0	152,404	0	987,727
D0090066 Integrated Renewable Energy System (Pilot)	890,499	0	0	0	0	0	0	0	0	890,499
Total All Programs	2,146,705	5,436,094	666,900	2,790,442	1,300,000	35,515,402	151,153	762,215	(108,000)	48,660,911
Less Renewable Energy Expenses	0	17,673	0	350,000	0	0	100	450	(108,000)	260,223
Total Recoverable Conservation Expenses	2,146,705	5,418,421	666,900	2,440,442	1,300,000	35,515,402	151,053	761,765	0	48,400,688
Summary of Demand & Energy										
Energy	814,840	3,893,351	576,450	888,234	886,684	3,706,212	109,427	594,534	0	11,469,732
Demand	1,331,865	1,525,070	90,450	1,552,208	413,316	31,809,190	41,626	167,231	0	36,930,956
Total Recoverable Conserv. Expenses	2,146,705	5,418,421	666,900	2,440,442	1,300,000	35,515,402	151,053	761,765	0	48,400,688

TAMPA ELECTRIC COMPANY
 Schedule of Capital Investment, Depreciation and Return
 Estimated For Months January 2025 through December 2025

PRICE RESPONSIVE LOAD MANAGEMENT

	Beginning of Period	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
1. Investment		64,906	64,906	64,906	64,906	64,906	64,906	64,906	64,906	64,906	64,906	64,906	64,906	778,872
2. Retirements		15,313	66,012	84,391	0	0	0	0	20,477	3,456	1,831	1,908	0	193,387
3. Depreciation Base		2,772,181	2,771,075	2,751,590	2,816,496	2,881,402	2,946,308	3,011,214	3,055,643	3,117,093	3,180,168	3,243,166	3,308,072	35,854,408
4. Depreciation Expense		<u>45,790</u>	<u>46,194</u>	<u>46,022</u>	<u>46,401</u>	<u>47,482</u>	<u>48,564</u>	<u>49,646</u>	<u>50,557</u>	<u>51,439</u>	<u>52,477</u>	<u>53,528</u>	<u>54,594</u>	<u>592,694</u>
5. Cumulative Investment	2,722,588	2,772,181	2,771,075	2,751,590	2,816,496	2,881,402	2,946,308	3,011,214	3,055,643	3,117,093	3,180,168	3,243,166	3,308,072	3,308,072
6. Less: Accumulated Depreciation	1,127,911	<u>1,158,388</u>	<u>1,138,570</u>	<u>1,100,201</u>	<u>1,146,602</u>	<u>1,194,084</u>	<u>1,242,648</u>	<u>1,292,294</u>	<u>1,322,374</u>	<u>1,370,357</u>	<u>1,421,003</u>	<u>1,472,623</u>	<u>1,527,217</u>	<u>1,527,217</u>
7. Net Investment	<u>1,594,677</u>	<u>1,613,793</u>	<u>1,632,505</u>	<u>1,651,389</u>	<u>1,669,894</u>	<u>1,687,318</u>	<u>1,703,660</u>	<u>1,718,920</u>	<u>1,733,269</u>	<u>1,746,736</u>	<u>1,759,165</u>	<u>1,770,543</u>	<u>1,780,855</u>	<u>1,780,855</u>
8. Average Investment		1,604,235	1,623,149	1,641,947	1,660,642	1,678,606	1,695,489	1,711,290	1,726,095	1,740,003	1,752,951	1,764,854	1,775,699	
9. Return on Average Investment - Equity Component		9,002	9,108	9,214	9,319	9,419	9,514	9,603	9,686	9,764	9,837	9,903	9,964	114,333
10. Return on Average Investment - Debt Component		<u>2,532</u>	<u>2,562</u>	<u>2,591</u>	<u>2,621</u>	<u>2,649</u>	<u>2,676</u>	<u>2,701</u>	<u>2,724</u>	<u>2,746</u>	<u>2,766</u>	<u>2,785</u>	<u>2,802</u>	<u>32,155</u>
11. Total Depreciation and Return		<u>57,324</u>	<u>57,864</u>	<u>57,827</u>	<u>58,341</u>	<u>59,550</u>	<u>60,754</u>	<u>61,950</u>	<u>62,967</u>	<u>63,949</u>	<u>65,080</u>	<u>66,216</u>	<u>67,360</u>	<u>739,182</u>

NOTES:

Note: Depreciation expense is calculated using a useful life of 60 months.

Line 9 x 6.7338% x 1/12 (Jan-Dec), based on ROE of 10.5%, based on weighted income tax rate of 25.345% (expansion factor of 1.33950).

Line 10 x 1.8938% x 1/12 (Jan-Dec)

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TAMPA ELECTRIC COMPANY
 Schedule of Capital Investment, Depreciation and Return
 Estimated For Months January 2025 through December 2025
 INDUSTRIAL LOAD MANAGEMENT

	Beginning of Period	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
1. Investment		0	0	0	0	0	0	0	0	0	0	0	0	0
2. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
3. Depreciation Base		0	0	0	0	0	0	0	0	0	0	0	0	
4. Depreciation Expense		0	0	0	0	0	0	0	0	0	0	0	0	0
5. Cumulative Investment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6. Less: Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7. Net Investment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8. Average Investment		0	0	0	0	0	0	0	0	0	0	0	0	
9. Return on Average Investment - Equity Component		0	0	0	0	0	0	0	0	0	0	0	0	0
10. Return on Average Investment - Debt Component		0	0	0	0	0	0	0	0	0	0	0	0	0
11. Total Depreciation and Return		0	0	0	0	0	0	0	0	0	0	0	0	0

NOTES:

Note: Depreciation expense is calculated using a useful life of 60 months.

Line 9 x 6.7338% x 1/12 (Jan-Dec), based on ROE of 10.5%, based on weighted income tax rate of 25.345% (expansion factor of 1.33950).

Line 10 x 1.8938% x 1/12 (Jan-Dec)

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TAMPA ELECTRIC COMPANY
 Schedule of Capital Investment, Depreciation and Return
 Estimated For Months January 2025 through December 2025

ENERGY AND RENEWABLE EDUCATION, AWARENESS AND AGENCY OUTREACH

	Beginning of Period	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
1. Investment		0	0	0	0	0	0	0	0	0	0	0	0	0
2. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
3. Depreciation Base		0	0	0	0	0	0	0	0	0	0	0	0	
4. Depreciation Expense		0	0	0	0	0	0	0	0	0	0	0	0	0
5. Cumulative Investment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6. Less: Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7. Net Investment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8. Average Investment		0	0	0	0	0	0	0	0	0	0	0	0	
9. Return on Average Investment - Equity Component		0	0	0	0	0	0	0	0	0	0	0	0	0
10. Return on Average Investment - Debt Component		-	-	-	-	-	-	-	-	-	-	-	-	0
11. Total Depreciation and Return		0	0	0	0	0	0	0	0	0	0	0	0	0

NOTES:

Note: Depreciation expense is calculated using a useful life of 60 months.

Line 9 x 6.7338% x 1/12 (Jan-Dec), based on ROE of 10.5%, based on weighted income tax rate of 25.345% (expansion factor of 1.33950).

Line 10 x 1.8938% x 1/12 (Jan-Dec)

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TAMPA ELECTRIC COMPANY
 Schedule of Capital Investment, Depreciation and Return
 Estimated For Months January 2025 through December 2025
 COMMERCIAL LOAD MANAGEMENT

	Beginning of Period	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
1. Investment		0	0	0	0	0	0	0	0	0	0	0	0	0
2. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
3. Depreciation Base		0	0	0	0	0	0	0	0	0	0	0	0	
4. Depreciation Expense		0	0	0	0	0	0	0	0	0	0	0	0	0
5. Cumulative Investment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6. Less: Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7. Net Investment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8. Average Investment		0	0	0	0	0	0	0	0	0	0	0	0	
9. Return on Average Investment - Equity Component		0	0	0	0	0	0	0	0	0	0	0	0	0
10. Return on Average Investment - Debt Component		0	0	0	0	0	0	0	0	0	0	0	0	0
11. Total Depreciation and Return		0	0	0	0	0	0	0	0	0	0	0	0	0

NOTES:

Note: Depreciation expense is calculated using a useful life of 60 months.

Line 9 x 6.7338% x 1/12 (Jan-Dec), based on ROE of 10.5%, based on weighted income tax rate of 25.345% (expansion factor of 1.33950).

Line 10 x 1.8938% x 1/12 (Jan-Dec)

TAMPA ELECTRIC COMPANY
Schedule of Capital Investment, Depreciation and Return
Estimated For Months January 2025 through December 2025

PRIME TIME PLUS

	Beginning of Period	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
1. Investment		111,250	111,250	111,250	111,250	111,250	111,250	111,250	111,250	111,250	111,250	111,250	111,250	1,335,000
2. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
3. Depreciation Base		1,355,391	1,466,641	1,577,891	1,689,141	1,800,391	1,911,641	2,022,891	2,134,141	2,245,391	2,356,641	2,467,891	2,579,141	
4. Depreciation Expense		<u>21,663</u>	<u>23,517</u>	<u>25,371</u>	<u>27,225</u>	<u>29,079</u>	<u>30,934</u>	<u>32,788</u>	<u>34,642</u>	<u>36,496</u>	<u>38,350</u>	<u>40,204</u>	<u>42,059</u>	<u>382,328</u>
5. Cumulative Investment	1,244,141	1,355,391	1,466,641	1,577,891	1,689,141	1,800,391	1,911,641	2,022,891	2,134,141	2,245,391	2,356,641	2,467,891	2,579,141	2,579,141
6. Less: Accumulated Depreciation	181,354	<u>203,017</u>	<u>226,534</u>	<u>251,905</u>	<u>279,130</u>	<u>308,209</u>	<u>339,143</u>	<u>371,931</u>	<u>406,573</u>	<u>443,069</u>	<u>481,419</u>	<u>521,623</u>	<u>563,682</u>	<u>563,682</u>
7. Net Investment	<u>1,062,787</u>	<u>1,152,374</u>	<u>1,240,107</u>	<u>1,325,986</u>	<u>1,410,011</u>	<u>1,492,182</u>	<u>1,572,498</u>	<u>1,650,960</u>	<u>1,727,568</u>	<u>1,802,322</u>	<u>1,875,222</u>	<u>1,946,268</u>	<u>2,015,459</u>	<u>2,015,459</u>
8. Average Investment		1,107,581	1,196,241	1,283,047	1,367,999	1,451,097	1,532,340	1,611,729	1,689,264	1,764,945	1,838,772	1,910,745	1,980,864	
9. Return on Average Investment		6,215	6,713	7,200	7,677	8,143	8,599	9,044	9,479	9,904	10,318	10,722	11,116	105,130
10. Return Requirements		<u>1748</u>	<u>1888</u>	<u>2025</u>	<u>2159</u>	<u>2290</u>	<u>2418</u>	<u>2544</u>	<u>2666</u>	<u>2785</u>	<u>2902</u>	<u>3015</u>	<u>3126</u>	<u>29,566</u>
11. Total Depreciation and Return		<u>29,626</u>	<u>32,118</u>	<u>34,596</u>	<u>37,061</u>	<u>39,512</u>	<u>41,951</u>	<u>44,376</u>	<u>46,787</u>	<u>49,185</u>	<u>51,570</u>	<u>53,941</u>	<u>56,301</u>	<u>517,024</u>

NOTES:

Note: Depreciation expense is calculated using a useful life of 60 months.

Line 9 x 6.7338% x 1/12 (Jan-Dec), based on ROE of 10.5%, based on weighted income tax rate of 25.345% (expansion factor of 1.33950).

Line 10 x 1.8938% x 1/12 (Jan-Dec)

2025 Residential Service Variable Pricing (RSVP-1) Rates (Cents per kWh)

Rate Tiers	Base Rate	Fuel	Capacity	Environmental	Conservation	Total Clauses	Base Rate Plus Clauses
P4	8.917	3.083	0.099	0.077	38.176	41.435	50.352
P3	8.917	3.083	0.099	0.077	6.490	9.749	18.666
P2	8.917	3.083	0.099	0.077	-0.984	2.275	11.192
P1	8.917	3.083	0.099	0.077	-3.053	0.206	9.123