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April 1, 2020

VIA: ELECTRONIC FILING

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

Re: Environmental Cost Recovery Clause
FPSC Docket No. 20200007-EI

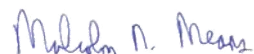
Dear Mr. Teitzman:

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

1. Petition for approval of the company's environmental cost recovery true-up amount for the twelve-month period ending December 2019.
2. Prepared Direct Testimony and Exhibit (PAR-1) of Penelope A. Rusk regarding Environmental Cost Recovery True-Up for the period January 2019 through December 2019.

Thank you for your assistance in connection with this matter.

Sincerely,



Malcolm N. Means

MNM/bmp
Attachment

cc: All Parties of Record (w/enc.)

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

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

DOCKET NO. 20200007-EI

FILED: April 1, 2020

PETITION OF TAMPA ELECTRIC COMPANY

Tampa Electric Company ("Tampa Electric" or "the company"), hereby petitions the Commission for approval of the company's environmental cost recovery true-up amount of \$3,987,915 over-recovery for the twelve-month period ending December 2019. In support of thereof, says:

Environmental Cost Recovery

1. Tampa Electric's final true-up amount for the January 2019 through December 2019 period is an over-recovery of \$3,987,915. [See Exhibit No. ____ (PAR-1), Document No. 1 (Schedule 42-1A).]

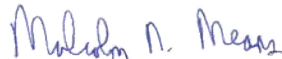
2. By Order No. PSC-2019-0500-FOF-EI, the Commission approved environmental cost recovery factors for the period commencing January 2020. These factors reflected an actual/estimated true-up over-recovery, including interest, for the period January 2019 through December 2019 of \$4,108,435 which was also approved in Order No. PSC-2019-0500-FOF-EI. The actual over-recovery, including interest, for the period January 2019 through December 2019 is \$8,096,350. The \$8,096,350 actual over-recovery, less the estimated over-recovery of \$4,108,435 which is currently reflected in charges for the twelve-month period beginning January 2020, results in a net environmental cost recovery true-up over-recovery of \$3,987,915 that is to be included in the calculation of the environmental cost recovery factors for the period beginning January 2021.

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

WHEREFORE, Tampa Electric Company requests the Commission to approve the company's environmental cost recovery true-up amount of \$3,987,915 over-recovery and authorize the inclusion of this amount in the calculation of the environmental cost recovery factors for the period beginning January 2021.

DATED this 1st day of April 2020.

Respectfully submitted,



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ATTORNEYS FOR TAMPA ELECTRIC COMPANY

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing Petition, filed on behalf of Tampa Electric Company, has been furnished by electronic mail on this 1st day of April 2020 to the following:

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ATTORNEY



BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 20200007-EI
IN RE: ENVIRONMENTAL COST RECOVERY FACTORS

2019 FINAL TRUE-UP
TESTIMONY AND EXHIBIT

PENELOPE A. RUSK

FILED: APRIL 1, 2020

1 accumulated over 20 years of electric utility experience
2 in the areas of load forecasting; management of the fuel
3 and purchased power, capacity, and environmental cost
4 recovery clauses; rate setting and rate filings; and
5 regulatory project management activities. I also oversee
6 the coordination and filing of all Tampa Electric and
7 Peoples Gas filings with federal and state regulatory
8 agencies. I am a member of the Southeastern Electric
9 Exchange Rates and Regulation Committee.

10
11 **Q.** What is the purpose of your testimony in this proceeding?

12
13 **A.** The purpose of my testimony is to present, for Commission
14 review and approval, the actual true-up amount for the
15 Environmental Cost Recovery Clause ("Environmental Clause")
16 and the calculations associated with the environmental
17 compliance activities for the January 2019 through December
18 2019 period.

19
20 **Q.** Did you prepare any exhibits in support of your testimony?

21
22 **A.** Yes. Exhibit No. PAR-1 consists of nine documents prepared
23 under my direction and supervision.

24 ▪ Form 42-1A, Document No. 1, provides the final true-
25 up for the January 2019 through December 2019 period;

- 1 ▪ Form 42-2A, Document No. 2, provides the detailed
2 calculation of the actual true-up for the period;
- 3 ▪ Form 42-3A, Document No. 3, shows the interest
4 provision calculation for the period;
- 5 ▪ Form 42-4A, Document No. 4, provides the variances
6 between actual and actual/estimated costs for O&M
7 activities;
- 8 ▪ Form 42-5A, Document No. 5, provides a summary of
9 actual monthly O&M activity costs for the period;
- 10 ▪ Form 42-6A, Document No. 6, provides the variances
11 between actual and actual/estimated costs for capital
12 investment projects;
- 13 ▪ Form 42-7A, Document No. 7, presents a summary of
14 actual monthly costs for capital investment projects
15 for the period;
- 16 ▪ Form 42-8A, Document No. 8, pages 1 through 29,
17 illustrates the calculation of depreciation expense
18 and return on capital investment for each project
19 recovered through the Environmental Clause.
- 20 ▪ Form 42-9A, Document No. 9, details Tampa Electric's
21 revenue requirement rate of return for capital
22 projects recovered through the Environmental Clause.

23
24 **Q.** What is the source of the data presented in your testimony
25 and exhibits?

1 **A.** Unless otherwise indicated, the actual data is taken from
2 the books and records of Tampa Electric. The books and
3 records are kept in the regular course of business in
4 accordance with generally accepted accounting principles
5 and practices, and provisions of the Uniform System of
6 Accounts as prescribed by this Commission.

7
8 **Q.** Have you incorporated the Florida Corporate Income Tax
9 Reduction, effective January 1, 2019, into the company's
10 calculated revenue requirement?

11
12 **A.** Yes. The change in the corporate income tax rate, announced
13 in September 2019 and retroactive to January 1, 2019
14 resulted in an adjustment to the capital cost recovery rate
15 for ECRC projects. The update was made to Form 42-9A, pages
16 1 and 2, Calculation of Revenue Requirement Rate of Return,
17 and flows through to the capital projects shown on Form 42-
18 8A, pages 1 through 29, Return on Capital Investments,
19 Depreciation and Taxes schedules.

20
21 **Q.** What is the final true-up amount for the Environmental
22 Clause for the period January 2019 through December 2019?

23
24 **A.** The final true-up amount for the Environmental Clause for
25 the period January 2019 through December 2019 is an over-

1 recovery of \$3,987,915. The actual environmental cost over-
2 recovery, including interest, is \$8,096,350 for the period
3 January 2019 through December 2019, as identified in Form
4 42-1A. This amount, less the \$4,108,435 over-recovery
5 approved in Commission Order No. PSC-2019-0500-FOF-EI,
6 issued November 22, 2019, in Docket No. 20190007-EI,
7 results in a final over-recovery of \$3,987,915, as shown on
8 Form 42-1A. This over-recovery amount will be applied in
9 the calculation of the environmental cost recovery factors
10 for the period January 2021 through December 2021.

11
12 **Q.** Are all costs listed in Forms 42-4A through 42-8A incurred
13 for environmental compliance projects approved by the
14 Commission?

15
16 **A.** Yes. All costs listed in Forms 42-4A through 42-8A for
17 which Tampa Electric is seeking recovery are incurred for
18 environmental compliance projects approved by the
19 Commission.

20
21 **Q.** How do actual expenditures for the January 2019 through
22 December 2019 period compare with Tampa Electric's
23 actual/estimated projections as presented in previous
24 testimony and exhibits?

25

1 **A.** As shown on Form 42-4A, total costs for O&M activities are
2 \$3,415,300, or 37.5 percent less than the actual/estimated
3 projection costs. Form 42-6A shows the total capital
4 investment costs are \$228,728, or 0.5 percent less than the
5 actual/estimated projection costs. Additional information
6 regarding substantial variances is provided below.

7
8 **O&M Project Variances**

9 O&M expense projections related to planned maintenance work
10 are typically spread across the period in question.
11 However, the company always inspects the units to ensure
12 that the maintenance is needed, before beginning the work.
13 The need varies according to the actual usage and associated
14 "wear and tear" on the units. If an inspection indicates
15 that the maintenance is not yet needed or if additional
16 work is needed, then the company will have a variance when
17 actual amounts expended are compared to the projection.
18 When inspections indicate that work is not needed now, then
19 maintenance expense will be incurred in a future period
20 when warranted by the condition of the unit.

- 21
22 **▪ Big Bend Unit 3 Flue Gas Desulfurization Integration:** The
23 Big Bend Unit 3 Flue Gas Desulfurization Integration
24 project variance is \$79,647 or 16.5 percent less than
25 projected. The variance is due to less maintenance costs

1 incurred than expected during the Unit 3 planned outage
2 and less maintenance required while operating the unit
3 on natural gas instead of coal.
4

5 ▪ **Big Bend Unit 2 SCR:** The Big Bend Unit 2 SCR project
6 variance is \$87,272, or 52.7 percent greater than
7 projected. The variance is due to greater than expected
8 maintenance costs related to the replacement of SCR power
9 cells.
10

11 ▪ **Big Bend Unit 3 SCR:** The Big Bend Unit 3 SCR project
12 variance is \$143,390, or 28.9 percent less than
13 projected. The variance is due to fewer unit operating
14 hours and greater use of natural gas rather than coal,
15 resulting in lower expenditures for SCR consumables and
16 maintenance than projected.
17

18 ▪ **Big Bend Unit 4 SCR:** The Big Bend Unit 4 SCR project
19 variance is \$173,440, or 12.5 percent less than
20 projected. The variance is due to fewer unit operating
21 hours and greater use of natural gas rather than coal,
22 resulting in lower expenditures for SCR consumables and
23 maintenance than projected.
24

25 ▪ **Big Bend Gypsum Storage Facility:** The Big Bend Gypsum

1 Storage Facility project variance is \$152,311, or 12.1
2 percent less than projected. The variance is due to less
3 facility yard maintenance being required than expected.
4

- 5 ▪ **Big Bend Coal Combustion Residuals Rule Phase II:** The
6 Big Bend Coal Combustion Residuals ("CCR") Rule Phase II
7 project variance is \$2,881,228, or 65.5 percent less than
8 projected. This variance is due to timing differences in
9 the project schedule when compared to the original
10 projection. Project disposal activities have occurred
11 more slowly than originally projected due to weather-
12 related delays and land fill availability. The project
13 expenditures are still needed and will be incurred in
14 the future.
15

16 There were no substantial cost variances related to capital
17 investment projects.
18

19 **Q.** Does this conclude your testimony?
20

21 **A.** Yes, it does.
22
23
24
25

INDEX

TAMPA ELECTRIC COMPANY
ENVIRONMENTAL COST RECOVERY CLAUSE

FINAL TRUE-UP AMOUNT FOR THE PERIOD OF
JANUARY 2019 THROUGH DECEMBER 2019

FORMS 42-1A THROUGH 42-9A

<u>DOCUMENT NO.</u>	<u>TITLE</u>	<u>PAGE</u>
1	Form 42-1A	10
2	Form 42-2A	11
3	Form 42-3A	12
4	Form 42-4A	13
5	Form 42-5A	14
6	Form 42-6A	15
7	Form 42-7A	16
8	Form 42-8A	17
9	Form 42-9A	46

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of Final True-up Amount for the Period
January 2019 to December 2019
 (in Dollars)

Form 42 - 1A

<u>Line</u>	<u>Period Amount</u>
1. End of Period Actual True-Up for the Period January 2019 to December 2019 (Form 42-2A, Lines 5 + 6 + 10)	\$8,096,350
2. Actual/Estimated True-Up Amount Approved for the Period January 2019 to December 2019 (Order No. PSC-2019-0500-FOF-EI)	4,108,435
3. Final True-Up to be Refunded/(Recovered) in the Projection Period January 2021 to December 2021 (Lines 1 - 2)	\$3,987,915

10

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of Final True-up Amount for the Period
January 2019 to December 2019

Current Period True-Up Amount
 (in Dollars)

Line	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1. ECRC Revenues (net of Revenue Taxes)	\$3,117,973	\$3,107,867	\$3,079,732	\$3,044,137	\$3,638,503	\$4,162,521	\$4,248,611	\$4,133,273	\$4,417,060	\$3,990,360	\$3,645,862	3,033,987	\$43,619,884
2. True-Up Provision	1,247,596	1,247,596	1,247,596	1,247,596	1,247,596	1,247,596	1,247,596	1,247,596	1,247,596	1,247,596	1,247,596	1,247,593	14,971,149
3. ECRC Revenues Applicable to Period (Lines 1 + 2)	4,365,569	4,355,463	4,327,328	4,291,733	4,886,099	5,410,117	5,496,207	5,380,869	5,664,656	5,237,956	4,893,458	4,281,580	58,591,033
4. Jurisdictional ECRC Costs													
a. O & M Activities (Form 42-5A, Line 9)	653,838	325,229	529,258	703,070	491,154	326,112	214,044	307,492	265,396	361,434	393,688	1,117,623	5,688,338
b. Capital Investment Projects (Form 42-7A, Line 9)	3,777,690	3,768,918	3,759,531	3,749,850	3,740,331	3,730,330	3,787,200	3,776,638	3,766,081	3,756,237	3,745,670	3,735,333	45,093,809
c. Total Jurisdictional ECRC Costs	4,431,528	4,094,147	4,288,789	4,452,920	4,231,485	4,056,442	4,001,244	4,084,130	4,031,477	4,117,671	4,139,358	4,852,956	50,782,147
5. Over/(Under) Recovery (Line 3 - Line 4c)	(65,959)	261,316	38,539	(161,188)	654,614	1,353,675	1,494,963	1,296,739	1,633,179	1,120,285	754,100	(571,376)	7,808,887
6. Interest Provision (Form 42-3A, Line 10)	33,588	31,344	29,637	27,160	24,673	23,630	22,552	21,499	21,279	19,353	17,035	15,713	287,463
7. Beginning Balance True-Up & Interest Provision	14,971,149	13,691,182	12,736,246	11,556,826	10,175,202	9,606,893	9,736,602	10,006,521	10,077,163	10,484,025	10,376,067	9,899,606	14,971,149
a. Deferred True-Up from January to December 2018 (Order No. PSC-2019-0500-FOF-EI)	2,396,214	2,396,214	2,396,214	2,396,214	2,396,214	2,396,214	2,396,214	2,396,214	2,396,214	2,396,214	2,396,214	2,396,214	2,396,214
8. True-Up Collected/(Refunded) (see Line 2)	(1,247,596)	(1,247,596)	(1,247,596)	(1,247,596)	(1,247,596)	(1,247,596)	(1,247,596)	(1,247,596)	(1,247,596)	(1,247,596)	(1,247,596)	(1,247,593)	(14,971,149)
9. End of Period Total True-Up (Lines 5+6+7+7a+8)	16,087,396	15,132,460	13,953,040	12,571,416	12,003,107	12,132,816	12,402,735	12,473,377	12,880,239	12,772,281	12,295,820	10,492,564	10,492,564
10. Adjustment to Period True-Up Including Interest	0	0	0	0	0	0	0	0	0	0	0	0	0
11. End of Period Total True-Up (Lines 9 + 10)	\$16,087,396	\$15,132,460	\$13,953,040	\$12,571,416	\$12,003,107	\$12,132,816	\$12,402,735	\$12,473,377	\$12,880,239	\$12,772,281	\$12,295,820	\$10,492,564	\$10,492,564

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of Final True-up Amount for the Period
January 2019 to December 2019

Interest Provision
 (in Dollars)

Line	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1. Beginning True-Up Amount (Form 42-2A, Line 7 + 7a + 10)	\$17,367,363	\$16,087,396	\$15,132,460	\$13,953,040	\$12,571,416	\$12,003,107	\$12,132,816	\$12,402,735	\$12,473,377	\$12,880,239	\$12,772,281	\$12,295,820	
2. Ending True-Up Amount Before Interest	16,053,808	15,101,116	13,923,403	12,544,256	11,978,434	12,109,186	12,380,183	12,451,878	12,858,960	12,752,928	12,278,785	10,476,851	
3. Total of Beginning & Ending True-Up (Lines 1 + 2)	33,421,171	31,188,512	29,055,863	26,497,296	24,549,850	24,112,293	24,512,999	24,854,613	25,332,337	25,633,167	25,051,066	22,772,671	
4. Average True-Up Amount (Line 3 x 1/2)	16,710,586	15,594,256	14,527,932	13,248,648	12,274,925	12,056,147	12,256,500	12,427,307	12,666,169	12,816,584	12,525,533	11,386,336	
5. Interest Rate (First Day of Reporting Business Month)	2.42%	2.41%	2.41%	2.48%	2.43%	2.39%	2.32%	2.10%	2.05%	1.97%	1.66%	1.60%	
6. Interest Rate (First Day of Subsequent Business Month)	2.41%	2.41%	2.48%	2.43%	2.39%	2.32%	2.10%	2.05%	1.97%	1.66%	1.60%	1.71%	
7. Total of Beginning & Ending Interest Rates (Lines 5 + 6)	4.83%	4.82%	4.89%	4.91%	4.82%	4.71%	4.42%	4.15%	4.02%	3.63%	3.26%	3.31%	
8. Average Interest Rate (Line 7 x 1/2)	2.415%	2.410%	2.445%	2.455%	2.410%	2.355%	2.210%	2.075%	2.010%	1.815%	1.630%	1.655%	
9. Monthly Average Interest Rate (Line 8 x 1/12)	0.201%	0.201%	0.204%	0.205%	0.201%	0.196%	0.184%	0.173%	0.168%	0.151%	0.136%	0.138%	
10. Interest Provision for the Month (Line 4 x Line 9)	\$33,588	\$31,344	\$29,637	\$27,160	\$24,673	\$23,630	\$22,552	\$21,499	\$21,279	\$19,353	\$17,035	\$15,713	\$287,463

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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of Final True-up Amount for the Period
January 2019 to December 2019

Variance Report of O & M Activities
(In Dollars)

<u>Line</u>	(1) Actual	(2) Actual/Estimated Projection	(3) Variance Amount	(4) Percent
1. Description of O&M Activities				
a. Big Bend Unit 3 FGD Integration	\$401,848	\$481,495	(\$79,647)	-16.5%
b. Big Bend Units 1 & 2 Flue Gas Conditioning	-	-	-	0.0%
c. SO ₂ Emissions Allowances	4	(22)	26	-117.4%
d. Big Bend Units 1 & 2 FGD	111,549	134,789	(23,240)	-17.2%
e. Big Bend PM Minimization and Monitoring	271,350	307,226	(35,876)	-11.7%
f. Big Bend NO _x Emissions Reduction	4,591	9,306	(4,715)	-50.7%
g. NPDES Annual Surveillance Fees	34,512	34,500	12	0.0%
h. Gannon Thermal Discharge Study	-	-	-	0.0%
i. Polk NO _x Emissions Reduction	103	-	103	0.0%
j. Bayside SCR Consumables	122,799	126,480	(3,681)	-2.9%
k. Big Bend Unit 4 SOFA	-	-	-	0.0%
l. Big Bend Unit 1 Pre-SCR	7,482	9,757	(2,275)	-23.3%
m. Big Bend Unit 2 Pre-SCR	19,460	5,260	14,200	270.0%
n. Big Bend Unit 3 Pre-SCR	15,340	17,525	(2,185)	-12.5%
o. Clean Water Act Section 316(b) Phase II Study	15,996	30,286	(14,291)	-47.2%
p. Arsenic Groundwater Standard Program	18,227	4,511	13,716	304.0%
q. Big Bend 1 SCR	68,114	93,819	(25,706)	-27.4%
r. Big Bend 2 SCR	252,727	165,455	87,272	52.7%
s. Big Bend 3 SCR	353,242	496,632	(143,390)	-28.9%
t. Big Bend 4 SCR	1,213,571	1,387,011	(173,440)	-12.5%
u. Mercury Air Toxics Standards	7,456	7,633	(177)	-2.3%
v. Greenhouse Gas Reduction Program	93,149	93,149	-	0.0%
w. Big Bend Gypsum Storage Facility (East 40)	1,110,282	1,262,594	(152,311)	-12.1%
x. Big Bend CCR Rule - Phase I	12,019	3,949	8,069	204.3%
y. Big Bend ELG Compliance	34,065	30,601	3,464	11.3%
z. Big Bend CCR Rule - Phase II	1,520,453	4,401,681	(2,881,228)	-65.5%
aa. Big Bend Unit 1 Sec. 316(b) Impingement Mortality	-	-	-	0.0%
2. Total Investment Projects - Recoverable Costs	\$5,688,338	\$9,103,637	(\$3,415,300)	-37.5%
3. Recoverable Costs Allocated to Energy	\$5,619,603	\$9,034,339	(\$3,414,737)	-37.8%
4. Recoverable Costs Allocated to Demand	\$68,735	\$69,298	(\$563)	-0.8%

Notes:

Column (1) is the End of Period Totals on Form 42-5A.

Column (2) is the approved projected amount in accordance with FPSC Order No. PSC-2019-0500-FOF-EI.

Column (3) = Column (1) - Column (2)

Column (4) = Column (3) / Column (2)

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of Final True-up Amount for the Period
January 2019 to December 2019

O&M Activities
 (in Dollars)

Line	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total	Method of Classification	
														Demand	Energy
1.	Description of O&M Activities														
a.	\$21,689	\$13,379	\$21,539	\$40,931	\$85,891	\$73,066	\$17,248	\$24,142	\$36,443	\$31,033	\$11,273	\$25,213	\$401,848		\$401,848
b.	0	0	0	0	0	0	0	0	0	0	0	0	0		0
c.	8	12	5	(6)	(85)	7	(5)	13	14	(3)	26	17	4		4
d.	22,680	24,872	2,316	1,855	4,073	18,993	2,728	21,885	1,732	284	9,441	690	111,549		111,549
e.	5,426	6,832	34,527	32,499	25,357	16,586	21,612	30,554	(4,024)	95,765	(7,123)	13,340	271,350		271,350
f.	31	108	3,128	39	0	0	145	924	114	0	101	0	4,591		4,591
g.	34,500	0	0	0	0	0	0	0	12	0	0	0	34,512	\$34,512	
h.	0	0	0	0	0	0	0	0	0	0	0	0	0		0
i.	0	0	0	0	0	0	0	0	0	0	0	103	103		103
j.	12,903	3,255	14,383	11,967	8,446	14,525	13,781	14,256	3,255	11,045	11,727	3,255	122,799		122,799
k.	0	0	0	0	0	0	0	0	0	0	0	0	0		0
l.	0	0	725	5,672	360	0	0	0	725	0	0	0	7,482		7,482
m.	0	0	815	0	1,445	0	14,283	0	1,377	725	0	815	19,460		19,460
n.	588	12,724	1,213	0	0	0	0	0	0	815	0	0	15,340		15,340
o.	0	0	4,605	0	0	1,093	4,928	0	870	0	0	4,500	15,996	15,996	
p.	0	0	4,511	0	0	0	0	0	3,516	6,769	3,430	0	18,227	18,227	
q.	684	4,888	26,042	9,422	2,068	1,279	1,176	1,190	6,089	964	13,214	1,097	68,114		68,114
r.	22,002	23,385	(4,554)	4,641	11,944	1,441	107	7,293	33,319	9,531	61,752	81,866	252,727		252,727
s.	15,859	30,392	81,819	13,385	128,902	24,963	(40,914)	9,445	13,008	30,032	17,653	28,698	353,242		353,242
t.	87,112	57,926	54,358	214,259	158,324	76,377	58,692	74,530	108,464	130,889	92,866	99,773	1,213,571		1,213,571
u.	5,633	0	0	0	0	0	1,687	0	0	24	0	112	7,456		7,456
v.	0	0	0	93,149	0	0	0	0	0	0	0	0	93,149		93,149
w.	103,370	94,019	87,637	162,622	83,680	71,267	99,355	70,557	55,675	43,178	176,073	62,851	1,110,282		1,110,282
x.	1,612	4,575	0	364	443	1,602	0	1,341	0	384	943	755	12,019		12,019
y.	11,819	0	0	14,239	0	4,542	0	3,464	0	0	0	0	34,065		34,065
z.	307,923	48,862	196,186	98,032	(19,693)	20,370	19,220	47,897	4,805	0	2,312	794,538	1,520,453		1,520,453
aa.	0	0	0	0	0	0	0	0	0	0	0	0	0		0
2.	653,838	325,229	529,258	703,070	491,154	326,112	214,044	307,492	265,396	361,434	393,688	1,117,623	5,688,338	\$68,735	\$5,619,603
3.	619,338	325,229	520,142	703,070	491,154	325,019	209,116	307,492	260,998	354,665	390,258	1,113,123	5,619,603		
4.	34,500	0	9,116	0	0	1,093	4,928	0	4,398	6,769	3,430	4,501	68,735		
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			
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			
7.	619,338	325,229	520,142	703,070	491,154	325,019	209,116	307,492	260,998	354,665	390,258	1,113,122	5,619,603		
8.	34,500	0	9,116	0	0	1,093	4,928	0	4,398	6,769	3,430	4,501	68,735		
9.	\$653,838	\$325,229	\$529,258	\$703,070	\$491,154	\$326,112	\$214,044	\$307,492	\$265,396	\$361,434	\$393,688	\$1,117,623	\$5,688,338		

Notes:

- (A) Line 3 x Line 5
- (B) Line 4 x Line 6

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Tampa Electric Company

Environmental Cost Recovery Clause (ECRC)
 Calculation of Final True-up Amount for the Period
 January 2019 to December 2019

Form 42 - 6A

Variance Report of Capital Investment Projects - Recoverable Costs
 (In Dollars)

Line	(1) Actual	(2) Actual/Estimated Projection	(3) Variance Amount	(4) Percent
1.	Description of Investment Projects			
a.	\$937,334	\$942,371	(\$5,037)	-0.5%
b.	235,155	235,507	(352)	-0.1%
c.	49,116	49,297	(181)	-0.4%
d.	73,107	73,205	(98)	-0.1%
e.	120,237	120,399	(162)	-0.1%
f.	76,546	76,749	(203)	-0.3%
g.	55,464	55,626	(162)	-0.3%
h.	8,320	8,361	(41)	-0.5%
i.	5,829,734	5,852,617	(22,883)	-0.4%
j.	1,557,845	1,566,247	(8,402)	-0.5%
k.	491,943	495,092	(3,149)	-0.6%
l.	1,759,203	1,767,965	(8,762)	-0.5%
m.	109,563	110,041	(478)	-0.4%
n.	192,999	193,988	(989)	-0.5%
o.	132,974	133,545	(571)	-0.4%
p.	126,694	127,276	(582)	-0.5%
q.	226,595	227,710	(1,115)	-0.5%
r.	7,596,735	7,629,840	(33,105)	-0.4%
s.	8,304,599	8,343,405	(38,806)	-0.5%
t.	6,759,073	6,790,879	(31,806)	-0.5%
u.	5,407,302	5,433,692	(26,390)	-0.5%
v.	2,053,069	2,065,157	(12,088)	-0.6%
w.	803,102	808,174	(5,072)	-0.6%
x.	(2,598)	(2,622)	24	-0.9%
y.	2,033,675	2,045,696	(12,021)	-0.6%
z.	106,261	111,772	(5,511)	-4.9%
aa.	40,643	41,119	(476)	-1.2%
ab.	7,618	7,519	99	1.3%
ac.	1,501	11,910	(10,409)	-87.4%
2.	\$45,093,809	\$45,322,537	(\$228,728)	-0.5%
3.	\$44,785,085	\$44,964,132	(\$212,072)	-0.5%
4.	\$349,367	\$365,924	(\$16,557)	-4.5%

Notes:

Column (1) is the End of Period Totals on Form 42-7A.
 Column (2) is the approved projected amount in accordance with FPSC Order No. PSC-2019-0500-FOF-EI.
 Column (3) = Column (1) - Column (2)
 Column (4) = Column (3) / Column (2)

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of Final True-up Amount for the Period
January 2019 to December 2019

Capital Investment Projects-Recoverable Costs
 (in Dollars)

Line	Description (A)	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total	Method of Classification Demand	Energy	
1.	a. Big Bend Unit 3 FGD Integration	1	\$78,310	\$78,131	\$77,951	\$77,772	\$77,593	\$77,414	\$78,823	\$78,638	\$78,453	\$78,268	\$78,083	\$77,898	\$937,334	\$937,334	
	b. Big Bend Units 1 and 2 Flue Gas Conditioning	2	20,097	19,997	19,897	19,796	19,695	19,595	19,605	19,502	19,398	19,294	19,191	19,088	235,155	235,155	
	c. Big Bend Unit 4 Continuous Emissions Monitors	3	4,144	4,129	4,115	4,101	4,086	4,072	4,115	4,101	4,085	4,071	4,056	4,041	49,116	49,116	
	d. Big Bend Fuel Oil Tank # 1 Upgrade	4	6,253	6,222	6,189	6,158	6,126	6,094	6,093	6,060	6,027	5,995	5,961	5,929	73,107	73,107	
	e. Big Bend Fuel Oil Tank # 2 Upgrade	5	10,284	10,232	10,180	10,127	10,075	10,023	10,021	9,967	9,913	9,859	9,805	9,751	120,237	120,237	
	f. Big Bend Unit 1 Classifier Replacement	6	6,498	6,471	6,444	6,416	6,389	6,362	6,398	6,370	6,342	6,313	6,285	6,258	76,546	76,546	
	g. Big Bend Unit 2 Classifier Replacement	7	4,701	4,683	4,663	4,645	4,625	4,606	4,639	4,619	4,600	4,580	4,561	4,542	55,464	55,464	
	h. Big Bend Section 114 Mercury Testing Platform	8	697	695	693	692	689	688	699	699	695	694	691	690	8,320	8,320	
	i. Big Bend Units 1 & 2 FGD	9	491,226	489,598	487,970	486,343	484,716	483,089	488,667	486,986	485,306	483,625	481,944	480,264	5,829,734	5,829,734	
	j. Big Bend FGD Optimization and Utilization	10	129,898	129,694	129,453	129,302	129,006	128,709	131,062	130,756	129,838	130,144	129,838	129,533	1,557,845	1,557,845	
	k. Big Bend NO _x Emissions Reduction	11	40,849	40,786	40,722	40,659	40,596	40,532	41,463	41,398	41,333	41,267	41,201	41,137	491,943	491,943	
	l. Big Bend PM Minimization and Monitoring	12	147,315	146,936	146,558	146,180	145,802	145,423	147,808	147,417	147,027	146,636	146,246	145,855	1,759,203	1,759,203	
	m. Polk NO _x Emissions Reduction	13	9,207	9,179	9,152	9,124	9,096	9,069	9,193	9,165	9,137	9,109	9,080	9,052	109,563	109,563	
	n. Big Bend Unit 4 SOFA	14	16,147	16,108	16,068	16,029	15,988	15,948	16,221	16,139	16,098	16,057	16,016	15,975	192,999	192,999	
	o. Big Bend Unit 1 Pre-SCR	15	11,181	11,146	11,112	11,078	11,043	11,010	11,155	11,120	11,085	11,049	11,015	10,980	132,974	132,974	
	p. Big Bend Unit 2 Pre-SCR	16	10,634	10,604	10,574	10,543	10,513	10,483	10,635	10,604	10,573	10,542	10,510	10,479	126,694	126,694	
	q. Big Bend Unit 3 Pre-SCR	17	18,981	18,931	18,882	18,833	18,783	18,734	19,036	18,985	18,934	18,883	18,832	18,781	226,595	226,595	
	r. Big Bend Unit 1 SCR	18	638,489	636,568	634,648	632,727	630,806	628,886	637,395	635,411	633,427	631,443	629,459	627,476	7,596,735	7,596,735	
	s. Big Bend Unit 2 SCR	19	696,688	694,748	692,807	690,866	688,925	686,984	697,274	695,270	693,266	691,261	689,257	687,253	8,304,599	8,304,599	
	t. Big Bend Unit 3 SCR	20	566,921	565,355	563,789	562,223	560,657	559,091	567,550	565,933	564,315	562,697	561,080	559,462	6,759,073	6,759,073	
	u. Big Bend Unit 4 SCR	21	452,878	451,728	450,614	449,526	448,337	447,143	454,267	453,032	451,797	450,562	449,327	448,091	5,407,302	5,407,302	
	v. Big Bend FGD System Reliability	22	170,515	170,402	170,188	170,008	169,712	169,404	172,955	172,639	172,308	171,977	171,646	171,315	2,053,069	2,053,069	
	w. Mercury Air Toxics Standards	23	66,807	66,830	66,852	66,874	66,896	66,918	67,000	67,082	67,164	67,246	67,328	67,410	803,102	803,102	
	x. SO ₂ Emissions Allowances (B)	24	(213)	(213)	(213)	(213)	(213)	(213)	(220)	(220)	(220)	(220)	(220)	(220)	(2,598)	(2,598)	
	y. Big Bend Gypsum Storage Facility (East 40)	25	169,363	169,041	168,718	168,395	168,073	167,751	171,221	170,889	170,556	170,223	169,889	169,556	2,033,675	2,033,675	
	z. Big Bend CCR Rule - Phase I	26	7,355	7,729	7,973	8,208	8,457	8,706	9,052	9,235	9,418	9,601	9,784	9,967	106,261	106,261	
	aa. Big Bend CCR Rule - Phase II	27	2,221	2,749	3,184	3,222	3,315	3,389	3,552	3,679	3,763	3,838	3,922	4,006	40,643	40,643	
	ab. Big Bend ELG Compliance	28	244	439	508	532	609	682	719	740	758	776	794	812	7,618	7,618	
	ac. Big Bend Unit 1 Sec. 316(b) Impingement Mortality	29	0	0	0	5	17	34	63	115	234	324	341	368	1,501	1,501	
2.	Total Investment Projects - Recoverable Costs		3,777,690	3,768,918	3,759,531	3,749,850	3,740,331	3,730,330	3,787,200	3,776,638	3,766,081	3,756,237	3,745,670	3,735,333	45,093,809	\$349,367	\$44,744,442
3.	Recoverable Costs Allocated to Energy		3,751,333	3,741,547	3,731,497	3,721,598	3,711,332	3,701,056	3,757,537	3,746,925	3,736,296	3,725,706	3,715,119	3,704,496	44,744,442		44,744,442
4.	Recoverable Costs Allocated to Demand		26,357	27,371	28,034	28,252	28,999	29,274	29,663	29,713	29,785	30,531	30,551	30,837	349,367	349,367	
5.	Retail 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			
6.	Retail 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			
7.	Jurisdictional Energy Recoverable Costs (C)		3,751,333	3,741,547	3,731,497	3,721,598	3,711,332	3,701,056	3,757,537	3,746,925	3,736,296	3,725,706	3,715,119	3,704,496	44,744,442		
8.	Jurisdictional Demand Recoverable Costs (D)		26,357	27,371	28,034	28,252	28,999	29,274	29,663	29,713	29,785	30,531	30,551	30,837	349,367		
9.	Total Jurisdictional Recoverable Costs for Investment Projects (Lines 7 + 8)		\$3,777,690	\$3,768,918	\$3,759,531	\$3,749,850	\$3,740,331	\$3,730,330	\$3,787,200	\$3,776,638	\$3,766,081	\$3,756,237	\$3,745,670	\$3,735,333	\$45,093,809		

Notes:
 (A) Each project's Total System Recoverable Expenses on Form 42-8A, Line 9
 (B) Project's Total Return Component on Form 42-8A, Line 6
 (C) Line 3 x Line 5
 (D) Line 4 x Line 6

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of Final True-up Amount for the Period
January 2019 to December 2019

Form 42-8A
 Page 1 of 29

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual 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	(5,786,337)	(5,815,175)	(5,844,013)	(5,872,851)	(5,901,689)	(5,930,527)	(5,959,365)	(5,988,203)	(6,017,041)	(6,045,879)	(6,074,717)	(6,103,555)	(6,132,393)	(6,132,393)
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)	\$7,976,926	7,948,088	7,919,250	7,890,412	7,861,574	7,832,736	7,803,898	7,775,060	7,746,222	7,717,384	7,688,546	7,659,708	7,630,870	
6.	Average Net Investment		7,962,507	7,933,669	7,904,831	7,875,993	7,847,155	7,818,317	7,789,479	7,760,641	7,731,803	7,702,965	7,674,127	7,645,289	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$38,096	\$37,958	\$37,820	\$37,682	\$37,544	\$37,406	\$38,710	\$38,567	\$38,424	\$38,281	\$38,137	\$37,994	\$456,619
b.	Debt Component Grossed Up For Taxes (C)		11,376	11,335	11,293	11,252	11,211	11,170	11,275	11,233	11,191	11,149	11,108	11,066	134,659
8.	Investment Expenses														
a.	Depreciation (D)		28,838	28,838	28,838	28,838	28,838	28,838	28,838	28,838	28,838	28,838	28,838	28,838	346,056
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)		78,310	78,131	77,951	77,772	77,593	77,414	78,823	78,638	78,453	78,268	78,083	77,898	937,334
a.	Recoverable Costs Allocated to Energy		78,310	78,131	77,951	77,772	77,593	77,414	78,823	78,638	78,453	78,268	78,083	77,898	937,334
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)		78,310	78,131	77,951	77,772	77,593	77,414	78,823	78,638	78,453	78,268	78,083	77,898	937,334
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)		\$78,310	\$78,131	\$77,951	\$77,772	\$77,593	\$77,414	\$78,823	\$78,638	\$78,453	\$78,268	\$78,083	\$77,898	\$937,334

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 5.7413% x 1/12 (Jan-Jun) and Line 6 x 5.9635% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 24.522% (expansion factor of 1.32830)
- (C) Line 6 x 1.7144% x 1/12 (Jan-Jun) and Line 6 x 1.7369% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rates are 2.5%, 3.1%, and 3.4%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of Final True-up Amount for the Period
January 2019 to December 2019

Form 42-8A
 Page 2 of 29

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual 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)	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734
3.	Less: Accumulated Depreciation	(4,372,970)	(4,389,111)	(4,405,252)	(4,421,393)	(4,437,534)	(4,453,675)	(4,469,816)	(4,485,957)	(4,502,098)	(4,518,239)	(4,534,380)	(4,550,521)	(4,566,662)	
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)	\$644,764	628,623	612,482	596,341	580,200	564,059	547,918	531,777	515,636	499,495	483,354	467,213	451,072	
6.	Average Net Investment		636,694	620,553	604,412	588,271	572,130	555,989	539,848	523,707	507,566	491,425	475,284	459,143	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$3,046	\$2,969	\$2,892	\$2,815	\$2,737	\$2,660	\$2,683	\$2,603	\$2,522	\$2,442	\$2,362	\$2,282	\$32,013
b.	Debt Component Grossed Up For Taxes (C)		910	887	864	840	817	794	781	758	735	711	688	665	9,450
8.	Investment Expenses														
a.	Depreciation (D)		16,141	16,141	16,141	16,141	16,141	16,141	16,141	16,141	16,141	16,141	16,141	16,141	193,692
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)		20,097	19,997	19,897	19,796	19,695	19,595	19,605	19,502	19,398	19,294	19,191	19,088	235,155
a.	Recoverable Costs Allocated to Energy		20,097	19,997	19,897	19,796	19,695	19,595	19,605	19,502	19,398	19,294	19,191	19,088	235,155
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)		20,097	19,997	19,897	19,796	19,695	19,595	19,605	19,502	19,398	19,294	19,191	19,088	235,155
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)		\$20,097	\$19,997	\$19,897	\$19,796	\$19,695	\$19,595	\$19,605	\$19,502	\$19,398	\$19,294	\$19,191	\$19,088	\$235,155

Notes:

- (A) Applicable depreciable base for Big Bend; accounts 312.41 (\$2,676,217) and 312.42 (\$2,341,517)
- (B) Line 6 x 5.7413% x 1/12 (Jan-Jun) and Line 6 x 5.9635% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 24.522% (expansion factor of 1.32830)
- (C) Line 6 x 1.7144% x 1/12 (Jan-Jun) and Line 6 x 1.7369% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rates are 4.0% and 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 (ECRC)
Calculation of Final True-up Amount for the Period
January 2019 to December 2019

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual 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	(569,885)	(572,195)	(574,505)	(576,815)	(579,125)	(581,435)	(583,745)	(586,055)	(588,365)	(590,675)	(592,985)	(595,295)	(597,605)	(597,605)
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)	\$296,326	294,016	291,706	289,396	287,086	284,776	282,466	280,156	277,846	275,536	273,226	270,916	268,606	268,606
6.	Average Net Investment		295,171	292,861	290,551	288,241	285,931	283,621	281,311	279,001	276,691	274,381	272,071	269,761	269,761
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		\$1,412	\$1,401	\$1,390	\$1,379	\$1,368	\$1,357	\$1,398	\$1,387	\$1,375	\$1,364	\$1,352	\$1,341	\$16,524
	b. Debt Component Grossed Up For Taxes (C)		422	418	415	412	408	405	407	404	400	397	394	390	4,872
8.	Investment Expenses														
	a. Depreciation (D)		2,310	2,310	2,310	2,310	2,310	2,310	2,310	2,310	2,310	2,310	2,310	2,310	27,720
	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)		4,144	4,129	4,115	4,101	4,086	4,072	4,115	4,101	4,085	4,071	4,056	4,041	49,116
	a. Recoverable Costs Allocated to Energy		4,144	4,129	4,115	4,101	4,086	4,072	4,115	4,101	4,085	4,071	4,056	4,041	49,116
	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
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)		4,144	4,129	4,115	4,101	4,086	4,072	4,115	4,101	4,085	4,071	4,056	4,041	49,116
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)		\$4,144	\$4,129	\$4,115	\$4,101	\$4,086	\$4,072	\$4,115	\$4,101	\$4,085	\$4,071	\$4,056	\$4,041	\$49,116

Notes:

- (A) Applicable depreciable base for Big Bend; account 315.44
- (B) Line 6 x 5.7413% x 1/12 (Jan-Jun) and Line 6 x 5.9635% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 24.522% (expansion factor of 1.32830)
- (C) Line 6 x 1.7144% x 1/12 (Jan-Jun) and Line 6 x 1.7369% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rate is 3.2%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of Final True-up Amount for the Period
January 2019 to December 2019

Return on Capital Investments, Depreciation and Taxes
For Project: Big Bend Fuel Oil Tank # 1 Upgrade
(in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual 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)	\$497,578	\$497,578	\$497,578	\$497,578	\$497,578	\$497,578	\$497,578	\$497,578	\$497,578	\$497,578	\$497,578	\$497,578	\$497,578	\$497,578
3.	Less: Accumulated Depreciation	(313,150)	(318,273)	(323,396)	(328,519)	(333,642)	(338,765)	(343,888)	(349,011)	(354,134)	(359,257)	(364,380)	(369,503)	(374,626)	(374,626)
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)	\$184,428	179,305	174,182	169,059	163,936	158,813	153,690	148,567	143,444	138,321	133,198	128,075	122,952	122,952
6.	Average Net Investment		181,867	176,744	171,621	166,498	161,375	156,252	151,129	146,006	140,883	135,760	130,637	125,514	125,514
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		\$870	\$846	\$821	\$797	\$772	\$748	\$751	\$726	\$700	\$675	\$649	\$624	\$8,979
	b. Debt Component Grossed Up For Taxes (C)		260	253	245	238	231	223	219	211	204	197	189	182	2,652
8.	Investment Expenses														
	a. Depreciation (D)		5,123	5,123	5,123	5,123	5,123	5,123	5,123	5,123	5,123	5,123	5,123	5,123	61,476
	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)		6,253	6,222	6,189	6,158	6,126	6,094	6,093	6,060	6,027	5,995	5,961	5,929	73,107
	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		6,253	6,222	6,189	6,158	6,126	6,094	6,093	6,060	6,027	5,995	5,961	5,929	73,107
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)		6,253	6,222	6,189	6,158	6,126	6,094	6,093	6,060	6,027	5,995	5,961	5,929	73,107
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$6,253	\$6,222	\$6,189	\$6,158	\$6,126	\$6,094	\$6,093	\$6,060	\$6,027	\$5,995	\$5,961	\$5,929	\$73,107

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.40
- (B) Line 6 x 5.7413% x 1/12 (Jan-Jun) and Line 6 x 5.9635% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 24.522% (expansion factor of 1.32830)
- (C) Line 6 x 1.7144% x 1/12 (Jan-Jun) and Line 6 x 1.7369% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rate is 12.4%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of Final True-up Amount for the Period
January 2019 to December 2019

Return on Capital Investments, Depreciation and Taxes
For Project: Big Bend Fuel Oil Tank # 2 Upgrade
(in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual 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)	\$818,401	\$818,401	\$818,401	\$818,401	\$818,401	\$818,401	\$818,401	\$818,401	\$818,401	\$818,401	\$818,401	\$818,401	\$818,401	
3.	Less: Accumulated Depreciation	(515,062)	(523,488)	(531,914)	(540,340)	(548,766)	(557,192)	(565,618)	(574,044)	(582,470)	(590,896)	(599,322)	(607,748)	(616,174)	
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)	\$303,339	294,913	286,487	278,061	269,635	261,209	252,783	244,357	235,931	227,505	219,079	210,653	202,227	
6.	Average Net Investment		299,126	290,700	282,274	273,848	265,422	256,996	248,570	240,144	231,718	223,292	214,866	206,440	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$1,431	\$1,391	\$1,351	\$1,310	\$1,270	\$1,230	\$1,235	\$1,193	\$1,152	\$1,110	\$1,068	\$1,026	\$14,767
b.	Debt Component Grossed Up For Taxes (C)		427	415	403	391	379	367	360	348	335	323	311	299	4,358
8.	Investment Expenses														
a.	Depreciation (D)		8,426	8,426	8,426	8,426	8,426	8,426	8,426	8,426	8,426	8,426	8,426	8,426	101,112
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)		10,284	10,232	10,180	10,127	10,075	10,023	10,021	9,967	9,913	9,859	9,805	9,751	120,237
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		10,284	10,232	10,180	10,127	10,075	10,023	10,021	9,967	9,913	9,859	9,805	9,751	120,237
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)		10,284	10,232	10,180	10,127	10,075	10,023	10,021	9,967	9,913	9,859	9,805	9,751	120,237
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$10,284	\$10,232	\$10,180	\$10,127	\$10,075	\$10,023	\$10,021	\$9,967	\$9,913	\$9,859	\$9,805	\$9,751	\$120,237

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.40
- (B) Line 6 x 5.7413% x 1/12 (Jan-Jun) and Line 6 x 5.9635% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 24.522% (expansion factor of 1.32830)
- (C) Line 6 x 1.7144% x 1/12 (Jan-Jun) and Line 6 x 1.7369% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rate is 12.4%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of Final True-up Amount for the Period
January 2019 to December 2019

Return on Capital Investments, Depreciation and Taxes
 For Project: Big Bend Unit 1 Classifier Replacement
 (in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual 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)	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257
3.	Less: Accumulated Depreciation	(974,504)	(978,892)	(983,280)	(987,668)	(992,056)	(996,444)	(1,000,832)	(1,005,220)	(1,009,608)	(1,013,996)	(1,018,384)	(1,022,772)	(1,027,160)	
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)	\$341,753	337,365	332,977	328,589	324,201	319,813	315,425	311,037	306,649	302,261	297,873	293,485	289,097	
6.	Average Net Investment		339,559	335,171	330,783	326,395	322,007	317,619	313,231	308,843	304,455	300,067	295,679	291,291	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$1,625	\$1,604	\$1,583	\$1,562	\$1,541	\$1,520	\$1,557	\$1,535	\$1,513	\$1,491	\$1,469	\$1,448	\$18,448
b.	Debt Component Grossed Up For Taxes (C)		485	479	473	466	460	454	453	447	441	434	428	422	5,442
8.	Investment Expenses														
a.	Depreciation (D)		4,388	4,388	4,388	4,388	4,388	4,388	4,388	4,388	4,388	4,388	4,388	4,388	52,656
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)		6,498	6,471	6,444	6,416	6,389	6,362	6,398	6,370	6,342	6,313	6,285	6,258	76,546
a.	Recoverable Costs Allocated to Energy		6,498	6,471	6,444	6,416	6,389	6,362	6,398	6,370	6,342	6,313	6,285	6,258	76,546
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)		6,498	6,471	6,444	6,416	6,389	6,362	6,398	6,370	6,342	6,313	6,285	6,258	76,546
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)		\$6,498	\$6,471	\$6,444	\$6,416	\$6,389	\$6,362	\$6,398	\$6,370	\$6,342	\$6,313	\$6,285	\$6,258	\$76,546

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.41
- (B) Line 6 x 5.7413% x 1/12 (Jan-Jun) and Line 6 x 5.9635% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 24.522% (expansion factor of 1.32830)
- (C) Line 6 x 1.7144% x 1/12 (Jan-Jun) and Line 6 x 1.7369% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rate is 4.0%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of Final True-up Amount for the Period
January 2019 to December 2019

Return on Capital Investments, Depreciation and Taxes
For Project: Big Bend Unit 2 Classifier Replacement
(in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual 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)	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794
3.	Less: Accumulated Depreciation	(715,302)	(718,338)	(721,374)	(724,410)	(727,446)	(730,482)	(733,518)	(736,554)	(739,590)	(742,626)	(745,662)	(748,698)	(751,734)	(751,734)
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)	\$269,492	266,456	263,420	260,384	257,348	254,312	251,276	248,240	245,204	242,168	239,132	236,096	233,060	233,060
6.	Average Net Investment		267,974	264,938	261,902	258,866	255,830	252,794	249,758	246,722	243,686	240,650	237,614	234,578	234,578
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		\$1,282	\$1,268	\$1,253	\$1,239	\$1,224	\$1,209	\$1,241	\$1,226	\$1,211	\$1,196	\$1,181	\$1,166	\$14,696
	b. Debt Component Grossed Up For Taxes (C)		383	379	374	370	365	361	362	357	353	348	344	340	4,336
8.	Investment Expenses														
	a. Depreciation (D)		3,036	3,036	3,036	3,036	3,036	3,036	3,036	3,036	3,036	3,036	3,036	3,036	36,432
	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)		4,701	4,683	4,663	4,645	4,625	4,606	4,639	4,619	4,600	4,580	4,561	4,542	55,464
	a. Recoverable Costs Allocated to Energy		4,701	4,683	4,663	4,645	4,625	4,606	4,639	4,619	4,600	4,580	4,561	4,542	55,464
	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
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)		4,701	4,683	4,663	4,645	4,625	4,606	4,639	4,619	4,600	4,580	4,561	4,542	55,464
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
15.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$4,701	\$4,683	\$4,663	\$4,645	\$4,625	\$4,606	\$4,639	\$4,619	\$4,600	\$4,580	\$4,561	\$4,542	\$55,464

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.42
- (B) Line 6 x 5.7413% x 1/12 (Jan-Jun) and Line 6 x 5.9635% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 24.522% (expansion factor of 1.32830)
- (C) Line 6 x 1.7144% x 1/12 (Jan-Jun) and Line 6 x 1.7369% x 1/12 (Jul-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 (ECRC)
Calculation of Final True-up Amount for the Period
January 2019 to December 2019

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual 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	(55,411)	(55,703)	(55,995)	(56,287)	(56,579)	(56,871)	(57,163)	(57,455)	(57,747)	(58,039)	(58,331)	(58,623)	(58,915)	
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)	\$65,326	65,034	64,742	64,450	64,158	63,866	63,574	63,282	62,990	62,698	62,406	62,114	61,822	
6.	Average Net Investment		65,180	64,888	64,596	64,304	64,012	63,720	63,428	63,136	62,844	62,552	62,260	61,968	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		\$312	\$310	\$309	\$308	\$306	\$305	\$315	\$314	\$312	\$311	\$309	\$308	\$3,719
	b. Debt Component Grossed Up For Taxes (C)		93	93	92	92	91	91	92	91	91	91	90	90	1,097
8.	Investment Expenses														
	a. Depreciation (D)		292	292	292	292	292	292	292	292	292	292	292	292	3,504
	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)		697	695	693	692	689	688	699	697	695	694	691	690	8,320
	a. Recoverable Costs Allocated to Energy		697	695	693	692	689	688	699	697	695	694	691	690	8,320
	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)		697	695	693	692	689	688	699	697	695	694	691	690	8,320
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)		\$697	\$695	\$693	\$692	\$689	\$688	\$699	\$697	\$695	\$694	\$691	\$690	\$8,320

Notes:

- (A) Applicable depreciable base for Big Bend; account 311.40
- (B) Line 6 x 5.7413% x 1/12 (Jan-Jun) and Line 6 x 5.9635% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 24.522% (expansion factor of 1.32830)
- (C) Line 6 x 1.7144% x 1/12 (Jan-Jun) and Line 6 x 1.7369% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rate is 2.9%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of Final True-up Amount for the Period
January 2019 to December 2019

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual 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)	\$95,255,242	\$95,255,242	\$95,255,242	\$95,255,242	\$95,255,242	\$95,255,242	\$95,255,242	\$95,255,242	\$95,255,242	\$95,255,242	\$95,255,242	\$95,255,242	\$95,255,242	\$95,255,242
3.	Less: Accumulated Depreciation	(58,217,237)	(58,479,156)	(58,741,075)	(59,002,994)	(59,264,913)	(59,526,832)	(59,788,751)	(60,050,670)	(60,312,589)	(60,574,508)	(60,836,427)	(61,098,346)	(61,360,265)	(61,360,265)
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)	\$37,038,005	36,776,086	36,514,167	36,252,248	35,990,329	35,728,410	35,466,491	35,204,572	34,942,653	34,680,734	34,418,815	34,156,896	33,894,977	
6.	Average Net Investment		36,907,045	36,645,126	36,383,207	36,121,288	35,859,369	35,597,450	35,335,531	35,073,612	34,811,693	34,549,774	34,287,855	34,025,936	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$176,579	\$175,326	\$174,072	\$172,819	\$171,566	\$170,313	\$175,603	\$174,301	\$173,000	\$171,698	\$170,396	\$169,095	\$2,074,768
b.	Debt Component Grossed Up For Taxes (C)		52,728	52,353	51,979	51,605	51,231	50,857	51,145	50,766	50,387	50,008	49,629	49,250	611,938
8.	Investment Expenses														
a.	Depreciation (D)		261,919	261,919	261,919	261,919	261,919	261,919	261,919	261,919	261,919	261,919	261,919	261,919	3,143,028
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)		491,226	489,598	487,970	486,343	484,716	483,089	488,667	486,986	485,306	483,625	481,944	480,264	5,829,734
a.	Recoverable Costs Allocated to Energy		491,226	489,598	487,970	486,343	484,716	483,089	488,667	486,986	485,306	483,625	481,944	480,264	5,829,734
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
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)		491,226	489,598	487,970	486,343	484,716	483,089	488,667	486,986	485,306	483,625	481,944	480,264	5,829,734
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)		\$491,226	\$489,598	\$487,970	\$486,343	\$484,716	\$483,089	\$488,667	\$486,986	\$485,306	\$483,625	\$481,944	\$480,264	\$5,829,734

Notes:

- (A) Applicable depreciable base for Big Bend; accounts 312.45 (\$105,398), 312.46 (\$94,929,061) & 315.46 (\$220,782)
- (B) Line 6 x 5.7413% x 1/12 (Jan-Jun) and Line 6 x 5.9635% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 24.522% (expansion factor of 1.32830)
- (C) Line 6 x 1.7144% x 1/12 (Jan-Jun) and Line 6 x 1.7369% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rates are 2.5%, 3.3% and 3.5%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of Final True-up Amount for the Period
January 2019 to December 2019

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$15,779	\$0	\$17,978	\$0	\$0	(\$623)	\$0	\$0	\$0	\$0	\$0	\$0	\$33,134
b.	Clearings to Plant		15,779	0	32,814	0	0	0	0	0	0	0	0	0	48,593
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)	\$22,605,336	\$22,621,115	\$22,621,115	\$22,653,929	\$22,653,929	\$22,653,929	\$22,653,929	\$22,653,929	\$22,653,929	\$22,653,929	\$22,653,929	\$22,653,929	\$22,653,929	
3.	Less: Accumulated Depreciation	(9,345,550)	(9,393,067)	(9,440,625)	(9,488,183)	(9,535,830)	(9,583,477)	(9,631,124)	(9,678,771)	(9,726,418)	(9,774,065)	(9,821,712)	(9,869,359)	(9,917,006)	
4.	CWIP - Non-Interest Bearing	15,459	15,459	15,459	623	623	623	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	\$13,275,246	\$13,243,507	\$13,195,949	\$13,166,369	\$13,118,722	\$13,071,075	\$13,022,805	\$12,975,158	\$12,927,511	\$12,879,864	\$12,832,217	\$12,784,570	\$12,736,923	
6.	Average Net Investment		13,259,377	13,219,728	13,181,159	13,142,546	13,094,899	13,046,940	12,998,982	12,951,335	12,903,688	12,856,041	12,808,394	12,760,747	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$63,438	\$63,249	\$63,064	\$62,879	\$62,651	\$62,422	\$64,600	\$64,363	\$64,126	\$63,889	\$63,652	\$63,416	\$761,749
b.	Debt Component Grossed Up For Taxes (C)		18,943	18,887	18,831	18,776	18,708	18,640	18,815	18,746	18,677	18,608	18,539	18,470	224,640
8.	Investment Expenses														
a.	Depreciation (D)		47,517	47,558	47,558	47,647	47,647	47,647	47,647	47,647	47,647	47,647	47,647	47,647	571,456
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)		129,898	129,694	129,453	129,302	129,006	128,709	131,062	130,756	130,450	130,144	129,838	129,533	1,557,845
a.	Recoverable Costs Allocated to Energy		129,898	129,694	129,453	129,302	129,006	128,709	131,062	130,756	130,450	130,144	129,838	129,533	1,557,845
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)		129,898	129,694	129,453	129,302	129,006	128,709	131,062	130,756	130,450	130,144	129,838	129,533	1,557,845
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)		\$129,898	\$129,694	\$129,453	\$129,302	\$129,006	\$128,709	\$131,062	\$130,756	\$130,450	\$130,144	\$129,838	\$129,533	\$1,557,845

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), 312.42 (\$1,637), and 312.40 (\$90,088)
- (B) Line 6 x 5.7413% x 1/12 (Jan-Jun) and Line 6 x 5.9635% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 24.522% (expansion factor of 1.32830)
- (C) Line 6 x 1.7144% x 1/12 (Jan-Jun) and Line 6 x 1.7369% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rates are 2.5%, 2.0%, 4.2%, 3.1%, 3.7%, and 3.4%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of Final True-up Amount for the Period
January 2019 to December 2019

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual 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)	\$3,190,852	\$3,190,852	\$3,190,852	\$3,190,852	\$3,190,852	\$3,190,852	\$3,190,852	\$3,190,852	\$3,190,852	\$3,190,852	\$3,190,852	\$3,190,852	\$3,190,852	\$3,190,852
3.	Less: Accumulated Depreciation	1,749,771	1,739,587	1,729,403	1,719,219	1,709,035	1,698,851	1,688,667	1,678,483	1,668,299	1,658,115	1,647,931	1,637,747	1,627,563	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$4,940,623	4,930,439	4,920,255	4,910,071	4,899,887	4,889,703	4,879,519	4,869,335	4,859,151	4,848,967	4,838,783	4,828,599	4,818,415	
6.	Average Net Investment		4,935,531	4,925,347	4,915,163	4,904,979	4,894,795	4,884,611	4,874,427	4,864,243	4,854,059	4,843,875	4,833,691	4,823,507	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		\$23,614	\$23,565	\$23,516	\$23,467	\$23,419	\$23,370	\$24,224	\$24,173	\$24,123	\$24,072	\$24,021	\$23,971	\$285,535
	b. Debt Component Grossed Up For Taxes (C)		7,051	7,037	7,022	7,008	6,993	6,978	7,055	7,041	7,026	7,011	6,996	6,982	84,200
8.	Investment Expenses														
	a. Depreciation (D)		10,184	10,184	10,184	10,184	10,184	10,184	10,184	10,184	10,184	10,184	10,184	10,184	122,208
	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)		40,849	40,786	40,722	40,659	40,596	40,532	41,463	41,398	41,333	41,267	41,201	41,137	491,943
	a. Recoverable Costs Allocated to Energy		40,849	40,786	40,722	40,659	40,596	40,532	41,463	41,398	41,333	41,267	41,201	41,137	491,943
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	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)		40,849	40,786	40,722	40,659	40,596	40,532	41,463	41,398	41,333	41,267	41,201	41,137	491,943
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)		\$40,849	\$40,786	\$40,722	\$40,659	\$40,596	\$40,532	\$41,463	\$41,398	\$41,333	\$41,267	\$41,201	\$41,137	\$491,943

Notes:

- (A) Applicable depreciable base for Big Bend; accounts 312.41 (\$1,675,171), 312.42 (\$1,075,718), and 312.43 (\$439,963).
- (B) Line 6 x 5.7413% x 1/12 (Jan-Jun) and Line 6 x 5.9635% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 24.522% (expansion factor of 1.32830)
- (C) Line 6 x 1.7144% x 1/12 (Jan-Jun) and Line 6 x 1.7369% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rates are 4.0%, 3.7%, and 3.5%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of Final True-up Amount for the Period
January 2019 to December 2019

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual 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)	\$19,757,750	\$19,757,750	\$19,757,750	\$19,757,750	\$19,757,750	\$19,757,750	\$19,757,750	\$19,757,750	\$19,757,750	\$19,757,750	\$19,757,750	\$19,757,750	\$19,757,750	\$19,757,750
3.	Less: Accumulated Depreciation	(5,814,322)	(5,875,194)	(5,936,066)	(5,996,938)	(6,057,810)	(6,118,682)	(6,179,554)	(6,240,426)	(6,301,298)	(6,362,170)	(6,423,042)	(6,483,914)	(6,544,786)	
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)	\$13,943,428	\$13,882,556	\$13,821,684	\$13,760,812	\$13,699,940	\$13,639,068	\$13,578,196	\$13,517,324	\$13,456,452	\$13,395,580	\$13,334,708	\$13,273,836	\$13,212,964	
6.	Average Net Investment		13,912,992	13,852,120	13,791,248	13,730,376	13,669,504	13,608,632	13,547,760	13,486,888	13,426,016	13,365,144	13,304,272	13,243,400	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$66,566	\$66,274	\$65,983	\$65,692	\$65,401	\$65,109	\$67,327	\$67,024	\$66,722	\$66,419	\$66,117	\$65,814	\$794,448
b.	Debt Component Grossed Up For Taxes (C)		19,877	19,790	19,703	19,616	19,529	19,442	19,609	19,521	19,433	19,345	19,257	19,169	234,291
8.	Investment Expenses														
a.	Depreciation (D)		60,872	60,872	60,872	60,872	60,872	60,872	60,872	60,872	60,872	60,872	60,872	60,872	730,464
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)		147,315	146,936	146,558	146,180	145,802	145,423	147,808	147,417	147,027	146,636	146,246	145,855	1,759,203
a.	Recoverable Costs Allocated to Energy		147,315	146,936	146,558	146,180	145,802	145,423	147,808	147,417	147,027	146,636	146,246	145,855	1,759,203
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)		147,315	146,936	146,558	146,180	145,802	145,423	147,808	147,417	147,027	146,636	146,246	145,855	1,759,203
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)		\$147,315	\$146,936	\$146,558	\$146,180	\$145,802	\$145,423	\$147,808	\$147,417	\$147,027	\$146,636	\$146,246	\$145,855	\$1,759,203

Notes:

- (A) Applicable depreciable base for Big Bend; accounts 312.41 (\$5,831,465), 312.42 (\$5,153,072), 312.43 (\$7,875,560), 315.41 (\$17,504), 315.44 (\$351,594), and 315.43 (\$528,554)
- (B) Line 6 x 5.7413% x 1/12 (Jan-Jun) and Line 6 x 5.9635% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 24.522% (expansion factor of 1.32830)
- (C) Line 6 x 1.7144% x 1/12 (Jan-Jun) and Line 6 x 1.7369% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rates are 4.0%, 3.7%, 3.5%, 3.5%, 3.2%, and 3.6%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of Final True-up Amount for the Period
January 2019 to December 2019

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual 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	
3.	Less: Accumulated Depreciation	(789,498)	(793,922)	(798,346)	(802,770)	(807,194)	(811,618)	(816,042)	(820,466)	(824,890)	(829,314)	(833,738)	(838,162)	(842,586)	
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)	\$771,975	767,551	763,127	758,703	754,279	749,855	745,431	741,007	736,583	732,159	727,735	723,311	718,887	
6.	Average Net Investment		769,763	765,339	760,915	756,491	752,067	747,643	743,219	738,795	734,371	729,947	725,523	721,099	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$3,683	\$3,662	\$3,641	\$3,619	\$3,598	\$3,577	\$3,693	\$3,672	\$3,650	\$3,628	\$3,606	\$3,584	\$43,613
b.	Debt Component Grossed Up For Taxes (C)		1,100	1,093	1,087	1,081	1,074	1,068	1,076	1,069	1,063	1,057	1,050	1,044	12,862
8.	Investment Expenses														
a.	Depreciation (D)		4,424	4,424	4,424	4,424	4,424	4,424	4,424	4,424	4,424	4,424	4,424	4,424	53,088
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)		9,207	9,179	9,152	9,124	9,096	9,069	9,193	9,165	9,137	9,109	9,080	9,052	109,563
a.	Recoverable Costs Allocated to Energy		9,207	9,179	9,152	9,124	9,096	9,069	9,193	9,165	9,137	9,109	9,080	9,052	109,563
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)		9,207	9,179	9,152	9,124	9,096	9,069	9,193	9,165	9,137	9,109	9,080	9,052	109,563
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)		\$9,207	\$9,179	\$9,152	\$9,124	\$9,096	\$9,069	\$9,193	\$9,165	\$9,137	\$9,109	\$9,080	\$9,052	\$109,563

Notes:

- (A) Applicable depreciable base for Polk; account 342.81
- (B) Line 6 x 5.7413% x 1/12 (Jan-Jun) and Line 6 x 5.9635% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 24.522% (expansion factor of 1.32830)
- (C) Line 6 x 1.7144% x 1/12 (Jan-Jun) and Line 6 x 1.7369% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rate is 3.4%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of Final True-up Amount for the Period
January 2019 to December 2019

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual 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)	\$2,558,730	\$2,558,730	\$2,558,730	\$2,558,730	\$2,558,730	\$2,558,730	\$2,558,730	\$2,558,730	\$2,558,730	\$2,558,730	\$2,558,730	\$2,558,730	\$2,558,730	
3.	Less: Accumulated Depreciation	(986,198)	(992,595)	(998,992)	(1,005,389)	(1,011,786)	(1,018,183)	(1,024,580)	(1,030,977)	(1,037,374)	(1,043,771)	(1,050,168)	(1,056,565)	(1,062,962)	
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)	\$1,572,532	1,566,135	1,559,738	1,553,341	1,546,944	1,540,547	1,534,150	1,527,753	1,521,356	1,514,959	1,508,562	1,502,165	1,495,768	
6.	Average Net Investment		1,569,334	1,562,937	1,556,540	1,550,143	1,543,746	1,537,349	1,530,952	1,524,555	1,518,158	1,511,761	1,505,364	1,498,967	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		\$7,508	\$7,478	\$7,447	\$7,417	\$7,386	\$7,355	\$7,608	\$7,576	\$7,545	\$7,513	\$7,481	\$7,449	\$89,763
	b. Debt Component Grossed Up For Taxes (C)		2,242	2,233	2,224	2,215	2,205	2,196	2,216	2,207	2,197	2,188	2,179	2,170	26,472
8.	Investment Expenses														
	a. Depreciation (D)		6,397	6,397	6,397	6,397	6,397	6,397	6,397	6,397	6,397	6,397	6,397	6,397	76,764
	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)		16,147	16,108	16,068	16,029	15,988	15,948	16,221	16,180	16,139	16,098	16,057	16,016	192,999
	a. Recoverable Costs Allocated to Energy		16,147	16,108	16,068	16,029	15,988	15,948	16,221	16,180	16,139	16,098	16,057	16,016	192,999
	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)		16,147	16,108	16,068	16,029	15,988	15,948	16,221	16,180	16,139	16,098	16,057	16,016	192,999
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)		\$16,147	\$16,108	\$16,068	\$16,029	\$15,988	\$15,948	\$16,221	\$16,180	\$16,139	\$16,098	\$16,057	\$16,016	\$192,999

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.44
- (B) Line 6 x 5.7413% x 1/12 (Jan-Jun) and Line 6 x 5.9635% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 24.522% (expansion factor of 1.32830)
- (C) Line 6 x 1.7144% x 1/12 (Jan-Jun) and Line 6 x 1.7369% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rate is 3.0%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of Final True-up Amount for the Period
January 2019 to December 2019

Return on Capital Investments, Depreciation and Taxes
For Project: Big Bend Unit 1 Pre-SCR
(in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual 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)	\$1,649,121	\$1,649,121	\$1,649,121	\$1,649,121	\$1,649,121	\$1,649,121	\$1,649,121	\$1,649,121	\$1,649,121	\$1,649,121	\$1,649,121	\$1,649,121	\$1,649,121	
3.	Less: Accumulated Depreciation	(731,593)	(737,090)	(742,587)	(748,084)	(753,581)	(759,078)	(764,575)	(770,072)	(775,569)	(781,066)	(786,563)	(792,060)	(797,557)	
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)	\$917,528	912,031	906,534	901,037	895,540	890,043	884,546	879,049	873,552	868,055	862,558	857,061	851,564	
6.	Average Net Investment		914,780	909,283	903,786	898,289	892,792	887,295	881,798	876,301	870,804	865,307	859,810	854,313	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$4,377	\$4,350	\$4,324	\$4,298	\$4,271	\$4,245	\$4,382	\$4,355	\$4,328	\$4,300	\$4,273	\$4,246	\$51,749
b.	Debt Component Grossed Up For Taxes (C)		1,307	1,299	1,291	1,283	1,275	1,268	1,276	1,268	1,260	1,252	1,245	1,237	15,261
8.	Investment Expenses														
a.	Depreciation (D)		5,497	5,497	5,497	5,497	5,497	5,497	5,497	5,497	5,497	5,497	5,497	5,497	65,964
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)		11,181	11,146	11,112	11,078	11,043	11,010	11,155	11,120	11,085	11,049	11,015	10,980	132,974
a.	Recoverable Costs Allocated to Energy		11,181	11,146	11,112	11,078	11,043	11,010	11,155	11,120	11,085	11,049	11,015	10,980	132,974
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)		11,181	11,146	11,112	11,078	11,043	11,010	11,155	11,120	11,085	11,049	11,015	10,980	132,974
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)		\$11,181	\$11,146	\$11,112	\$11,078	\$11,043	\$11,010	\$11,155	\$11,120	\$11,085	\$11,049	\$11,015	\$10,980	\$132,974

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.41
- (B) Line 6 x 5.7413% x 1/12 (Jan-Jun) and Line 6 x 5.9635% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 24.522% (expansion factor of 1.32830)
- (C) Line 6 x 1.7144% x 1/12 (Jan-Jun) and Line 6 x 1.7369% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rate is 4.0%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of Final True-up Amount for the Period
January 2019 to December 2019

Return on Capital Investments, Depreciation and Taxes
For Project: Big Bend Unit 2 Pre-SCR
(in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual 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)	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887
3.	Less: Accumulated Depreciation	(652,844)	(657,721)	(662,598)	(667,475)	(672,352)	(677,229)	(682,106)	(686,983)	(691,860)	(696,737)	(701,614)	(706,491)	(711,368)	
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)	\$929,043	924,166	919,289	914,412	909,535	904,658	899,781	894,904	890,027	885,150	880,273	875,396	870,519	
6.	Average Net Investment		926,605	921,728	916,851	911,974	907,097	902,220	897,343	892,466	887,589	882,712	877,835	872,958	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$4,433	\$4,410	\$4,387	\$4,363	\$4,340	\$4,317	\$4,459	\$4,435	\$4,411	\$4,387	\$4,362	\$4,338	\$52,642
b.	Debt Component Grossed Up For Taxes (C)		1,324	1,317	1,310	1,303	1,296	1,289	1,299	1,292	1,285	1,278	1,271	1,264	15,528
8.	Investment Expenses														
a.	Depreciation (D)		4,877	4,877	4,877	4,877	4,877	4,877	4,877	4,877	4,877	4,877	4,877	4,877	58,524
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		10,634	10,604	10,574	10,543	10,513	10,483	10,635	10,604	10,573	10,542	10,510	10,479	126,694
a.	Recoverable Costs Allocated to Energy		10,634	10,604	10,574	10,543	10,513	10,483	10,635	10,604	10,573	10,542	10,510	10,479	126,694
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)		10,634	10,604	10,574	10,543	10,513	10,483	10,635	10,604	10,573	10,542	10,510	10,479	126,694
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)		\$10,634	\$10,604	\$10,574	\$10,543	\$10,513	\$10,483	\$10,635	\$10,604	\$10,573	\$10,542	\$10,510	\$10,479	\$126,694

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.42
- (B) Line 6 x 5.7413% x 1/12 (Jan-Jun) and Line 6 x 5.9635% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 24.522% (expansion factor of 1.32830)
- (C) Line 6 x 1.7144% x 1/12 (Jan-Jun) and Line 6 x 1.7369% x 1/12 (Jul-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 (ECRC)
 Calculation of Final True-up Amount for the Period
January 2019 to December 2019

Form 42-8A
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Return on Capital Investments, Depreciation and Taxes
 For Project: Big Bend Unit 3 Pre-SCR
 (in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual 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)	\$2,706,507	\$2,706,507	\$2,706,507	\$2,706,507	\$2,706,507	\$2,706,507	\$2,706,507	\$2,706,507	\$2,706,507	\$2,706,507	\$2,706,507	\$2,706,507	\$2,706,507	\$2,706,507
3.	Less: Accumulated Depreciation	(927,638)	(935,591)	(943,544)	(951,497)	(959,450)	(967,403)	(975,356)	(983,309)	(991,262)	(999,215)	(1,007,168)	(1,015,121)	(1,023,074)	
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)	\$1,778,869	1,770,916	1,762,963	1,755,010	1,747,057	1,739,104	1,731,151	1,723,198	1,715,245	1,707,292	1,699,339	1,691,386	1,683,433	
6.	Average Net Investment		1,774,893	1,766,940	1,758,987	1,751,034	1,743,081	1,735,128	1,727,175	1,719,222	1,711,269	1,703,316	1,695,363	1,687,410	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$8,492	\$8,454	\$8,416	\$8,378	\$8,340	\$8,302	\$8,583	\$8,544	\$8,504	\$8,465	\$8,425	\$8,386	\$101,289
b.	Debt Component Grossed Up For Taxes (C)		2,536	2,524	2,513	2,502	2,490	2,479	2,500	2,488	2,477	2,465	2,454	2,442	29,870
8.	Investment Expenses														
a.	Depreciation (D)		7,953	7,953	7,953	7,953	7,953	7,953	7,953	7,953	7,953	7,953	7,953	7,953	95,436
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)		18,981	18,931	18,882	18,833	18,783	18,734	19,036	18,985	18,934	18,883	18,832	18,781	226,595
a.	Recoverable Costs Allocated to Energy		18,981	18,931	18,882	18,833	18,783	18,734	19,036	18,985	18,934	18,883	18,832	18,781	226,595
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)		18,981	18,931	18,882	18,833	18,783	18,734	19,036	18,985	18,934	18,883	18,832	18,781	226,595
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)		\$18,981	\$18,931	\$18,882	\$18,833	\$18,783	\$18,734	\$19,036	\$18,985	\$18,934	\$18,883	\$18,832	\$18,781	\$226,595

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.43 (\$1,995,677) and 315.43 (\$710,830)
- (B) Line 6 x 5.7413% x 1/12 (Jan-Jun) and Line 6 x 5.9635% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 24.522% (expansion factor of 1.32830)
- (C) Line 6 x 1.7144% x 1/12 (Jan-Jun) and Line 6 x 1.7369% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rate is 3.5% and 3.6%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of Final True-up Amount for the Period
January 2019 to December 2019

Form 42-8A
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Return on Capital Investments, Depreciation and Taxes
 For Project: Big Bend Unit 1 SCR
 (in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual 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)	\$85,719,102	\$85,719,102	\$85,719,102	\$85,719,102	\$85,719,102	\$85,719,102	\$85,719,102	\$85,719,102	\$85,719,102	\$85,719,102	\$85,719,102	\$85,719,102	\$85,719,102	\$85,719,102
3.	Less: Accumulated Depreciation	(32,559,630)	(32,868,796)	(33,177,962)	(33,487,128)	(33,796,294)	(34,105,460)	(34,414,626)	(34,723,792)	(35,032,958)	(35,342,124)	(35,651,290)	(35,960,456)	(36,269,622)	
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)	\$53,159,472	\$52,850,306	\$52,541,140	\$52,231,974	\$51,922,808	\$51,613,642	\$51,304,476	\$50,995,310	\$50,686,144	\$50,376,978	\$50,067,812	\$49,758,646	\$49,449,480	
6.	Average Net Investment		53,004,889	52,695,723	52,386,557	52,077,391	51,768,225	51,459,059	51,149,893	50,840,727	50,531,561	50,222,395	49,913,229	49,604,063	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		\$253,597	\$252,118	\$250,639	\$249,160	\$247,681	\$246,202	\$254,194	\$252,657	\$251,121	\$249,584	\$248,048	\$246,512	\$3,001,513
	b. Debt Component Grossed Up For Taxes (C)		75,726	75,284	74,843	74,401	73,959	73,518	74,035	73,588	73,140	72,693	72,245	71,798	885,230
8.	Investment Expenses														
	a. Depreciation (D)		309,166	309,166	309,166	309,166	309,166	309,166	309,166	309,166	309,166	309,166	309,166	309,166	3,709,992
	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)		638,489	636,568	634,648	632,727	630,806	628,886	637,395	635,411	633,427	631,443	629,459	627,476	7,596,735
	a. Recoverable Costs Allocated to Energy		638,489	636,568	634,648	632,727	630,806	628,886	637,395	635,411	633,427	631,443	629,459	627,476	7,596,735
	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)		638,489	636,568	634,648	632,727	630,806	628,886	637,395	635,411	633,427	631,443	629,459	627,476	7,596,735
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)		\$638,489	\$636,568	\$634,648	\$632,727	\$630,806	\$628,886	\$637,395	\$635,411	\$633,427	\$631,443	\$629,459	\$627,476	\$7,596,735

Notes:

- (A) Applicable depreciable base for Big Bend; account 311.51 (\$22,278,982), 312.51 (\$48,529,672), 315.51 (\$14,063,245), and 316.51 (\$847,203).
- (B) Line 6 x 5.7413% x 1/12 (Jan-Jun) and Line 6 x 5.9635% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 24.522% (expansion factor of 1.32830)
- (C) Line 6 x 1.7144% x 1/12 (Jan-Jun) and Line 6 x 1.7369% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rate is 4.1%, 4.3%, 4.8% and 4.1%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of Final True-up Amount for the Period
January 2019 to December 2019

Form 42-8A
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Return on Capital Investments, Depreciation and Taxes
 For Project: Big Bend Unit 2 SCR
 (in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual 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)	\$96,538,133	\$96,538,133	\$96,538,133	\$96,538,133	\$96,538,133	\$96,538,133	\$96,538,133	\$96,538,133	\$96,538,133	\$96,538,133	\$96,538,133	\$96,538,133	\$96,538,133	\$96,538,133
3.	Less: Accumulated Depreciation	(34,526,712)	(34,839,089)	(35,151,466)	(35,463,843)	(35,776,220)	(36,088,597)	(36,400,974)	(36,713,351)	(37,025,728)	(37,338,105)	(37,650,482)	(37,962,859)	(38,275,236)	
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)	\$62,011,421	61,699,044	61,386,667	61,074,290	60,761,913	60,449,536	60,137,159	59,824,782	59,512,405	59,200,028	58,887,651	58,575,274	58,262,897	
6.	Average Net Investment		61,855,232	61,542,855	61,230,478	60,918,101	60,605,724	60,293,347	59,980,970	59,668,593	59,356,216	59,043,839	58,731,462	58,419,085	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$295,941	\$294,447	\$292,952	\$291,458	\$289,963	\$288,468	\$298,080	\$296,528	\$294,976	\$293,423	\$291,871	\$290,319	\$3,518,426
b.	Debt Component Grossed Up For Taxes (C)		88,370	87,924	87,478	87,031	86,585	86,139	86,817	86,365	85,913	85,461	85,009	84,557	1,037,649
8.	Investment Expenses														
a.	Depreciation (D)		312,377	312,377	312,377	312,377	312,377	312,377	312,377	312,377	312,377	312,377	312,377	312,377	3,748,524
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)		696,688	694,748	692,807	690,866	688,925	686,984	697,274	695,270	693,266	691,261	689,257	687,253	8,304,599
a.	Recoverable Costs Allocated to Energy		696,688	694,748	692,807	690,866	688,925	686,984	697,274	695,270	693,266	691,261	689,257	687,253	8,304,599
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)		696,688	694,748	692,807	690,866	688,925	686,984	697,274	695,270	693,266	691,261	689,257	687,253	8,304,599
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)		\$696,688	\$694,748	\$692,807	\$690,866	\$688,925	\$686,984	\$697,274	\$695,270	\$693,266	\$691,261	\$689,257	\$687,253	\$8,304,599

Notes:

- (A) Applicable depreciable base for Big Bend; account 311.52 (\$25,208,869), 312.52 (\$54,456,221), 315.52 (\$15,914,427), and 316.52 (\$958,616).
- (B) Line 6 x 5.7413% x 1/12 (Jan-Jun) and Line 6 x 5.9635% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 24.522% (expansion factor of 1.32830)
- (C) Line 6 x 1.7144% x 1/12 (Jan-Jun) and Line 6 x 1.7369% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rates are 3.5%, 4.0%, 4.1% and 3.7%.
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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DOCKET NO. 2020007-EI
 ECRC 2019 FINAL TRUE-UP
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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of Final True-up Amount for the Period
January 2019 to December 2019

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Return on Capital Investments, Depreciation and Taxes
For Project: Big Bend Unit 3 SCR
(in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual 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)	\$81,764,602	\$81,764,602	\$81,764,602	\$81,764,602	\$81,764,602	\$81,764,602	\$81,764,602	\$81,764,602	\$81,764,602	\$81,764,602	\$81,764,602	\$81,764,602	\$81,764,602	\$81,764,602
3.	Less: Accumulated Depreciation	(30,963,585)	(31,215,659)	(31,467,733)	(31,719,807)	(31,971,881)	(32,223,955)	(32,476,029)	(32,728,103)	(32,980,177)	(33,232,251)	(33,484,325)	(33,736,399)	(33,988,473)	(33,988,473)
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)	\$50,801,017	50,548,943	50,296,869	50,044,795	49,792,721	49,540,647	49,288,573	49,036,499	48,784,425	48,532,351	48,280,277	48,028,203	47,776,129	
6.	Average Net Investment		50,674,980	50,422,906	50,170,832	49,918,758	49,666,684	49,414,610	49,162,536	48,910,462	48,658,388	48,406,314	48,154,240	47,902,166	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$242,450	\$241,244	\$240,038	\$238,832	\$237,626	\$236,420	\$244,317	\$243,065	\$241,812	\$240,559	\$239,307	\$238,054	\$2,883,724
b.	Debt Component Grossed Up For Taxes (C)		72,397	72,037	71,677	71,317	70,957	70,597	71,159	70,794	70,429	70,064	69,699	69,334	850,461
8.	Investment Expenses														
a.	Depreciation (D)		252,074	252,074	252,074	252,074	252,074	252,074	252,074	252,074	252,074	252,074	252,074	252,074	3,024,888
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)		566,921	565,355	563,789	562,223	560,657	559,091	567,550	565,933	564,315	562,697	561,080	559,462	6,759,073
a.	Recoverable Costs Allocated to Energy		566,921	565,355	563,789	562,223	560,657	559,091	567,550	565,933	564,315	562,697	561,080	559,462	6,759,073
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
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)		566,921	565,355	563,789	562,223	560,657	559,091	567,550	565,933	564,315	562,697	561,080	559,462	6,759,073
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)		\$566,921	\$565,355	\$563,789	\$562,223	\$560,657	\$559,091	\$567,550	\$565,933	\$564,315	\$562,697	\$561,080	\$559,462	\$6,759,073

Notes:

- (A) Applicable depreciable base for Big Bend; account 311.53 (\$21,689,422), 312.53 (\$45,559,543), 315.53 (\$13,690,954), and 316.53 (\$824,684).
- (B) Line 6 x 5.7413% x 1/12 (Jan-Jun) and Line 6 x 5.9635% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 24.522% (expansion factor of 1.32830)
- (C) Line 6 x 1.7144% x 1/12 (Jan-Jun) and Line 6 x 1.7369% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rates are 3.1%, 3.9%, 4.0%, and 3.4%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of Final True-up Amount for the Period
January 2019 to December 2019

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$4,885	\$4,712	\$16,667	\$931	\$301	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$27,496
b.	Clearings to Plant		4,885	4,712	16,667	931	301	0	0	0	0	0	0	0	27,496
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)	\$66,787,365	\$66,792,250	\$66,796,962	\$66,813,629	\$66,814,559	\$66,814,861	\$66,814,861	\$66,814,861	\$66,814,861	\$66,814,861	\$66,814,861	\$66,814,861	\$66,814,861	\$66,814,861
3.	Less: Accumulated Depreciation	(24,766,293)	(24,958,673)	(25,151,069)	(25,343,480)	(25,535,944)	(25,728,411)	(25,920,879)	(26,113,347)	(26,305,815)	(26,498,283)	(26,690,751)	(26,883,219)	(27,075,687)	
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)	\$42,021,072	41,833,577	41,645,893	41,470,149	41,278,615	41,086,450	40,893,982	40,701,514	40,509,046	40,316,578	40,124,110	39,931,642	39,739,174	
6.	Average Net Investment		41,927,324	41,739,735	41,558,021	41,374,382	41,182,533	40,990,216	40,797,748	40,605,280	40,412,812	40,220,344	40,027,876	39,835,408	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$200,598	\$199,700	\$198,831	\$197,952	\$197,034	\$196,114	\$202,748	\$201,791	\$200,835	\$199,878	\$198,922	\$197,965	\$2,392,368
b.	Debt Component Grossed Up For Taxes (C)		59,900	59,632	59,372	59,110	58,836	58,561	59,051	58,773	58,494	58,216	57,937	57,658	705,540
8.	Investment Expenses														
a.	Depreciation (D)		192,380	192,396	192,411	192,464	192,467	192,468	192,468	192,468	192,468	192,468	192,468	192,468	2,309,394
b.	Amortization		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	
d.	Property Taxes		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	
9.	Total System Recoverable Expenses (Lines 7 + 8)		452,878	451,728	450,614	449,526	448,337	447,143	454,267	453,032	451,797	450,562	449,327	448,091	5,407,302
a.	Recoverable Costs Allocated to Energy		452,878	451,728	450,614	449,526	448,337	447,143	454,267	453,032	451,797	450,562	449,327	448,091	5,407,302
b.	Recoverable Costs Allocated to Demand		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)		452,878	451,728	450,614	449,526	448,337	447,143	454,267	453,032	451,797	450,562	449,327	448,091	5,407,302
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)		\$452,878	\$451,728	\$450,614	\$449,526	\$448,337	\$447,143	\$454,267	\$453,032	\$451,797	\$450,562	\$449,327	\$448,091	\$5,407,302

Notes:

- (A) Applicable depreciable base for Big Bend; account 311.54 (\$16,857,250), 312.54 (\$38,069,546), 315.54 (\$10,642,027), 316.54 (\$687,934), and 315.40 (\$558,103)
- (B) Line 6 x 5.7413% x 1/12 (Jan-Jun) and Line 6 x 5.9635% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 24.522% (expansion factor of 1.32830)
- (C) Line 6 x 1.7144% x 1/12 (Jan-Jun) and Line 6 x 1.7369% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rates are 2.4%, 3.8%, 3.9%, 3.3%, and 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 (ECRC)
Calculation of Final True-up Amount for the Period
January 2019 to December 2019

Form 42-8A
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Return on Capital Investments, Depreciation and Taxes
For Project: Big Bend FGD System Reliability
(in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$25	\$5,335	\$24,907	\$3,706	\$1,657	\$1,129	\$2,804	\$0	\$0	\$0	\$0	\$0	\$39,562
b.	Clearings to Plant		91,562	5,335	24,907	3,706	1,657	1,129	2,804	0	0	0	0	0	131,099
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)	\$24,336,707	\$24,428,269	\$24,433,604	\$24,458,510	\$24,462,216	\$24,463,873	\$24,465,002	\$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	(5,216,370)	(5,267,679)	(5,319,178)	(5,370,689)	(5,422,251)	(5,473,821)	(5,525,395)	(5,576,971)	(5,628,553)	(5,680,135)	(5,731,717)	(5,783,299)	(5,834,881)	
4.	CWIP - Non-Interest Bearing	91,537	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$19,211,874	19,160,590	19,114,426	19,087,821	19,039,965	18,990,052	18,939,607	18,890,835	18,839,253	18,787,671	18,736,089	18,684,507	18,632,925	
6.	Average Net Investment		19,186,232	19,137,508	19,101,123	19,063,893	19,015,008	18,964,829	18,915,221	18,865,044	18,813,462	18,761,880	18,710,298	18,658,716	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$91,795	\$91,562	\$91,388	\$91,210	\$90,976	\$90,736	\$94,001	\$93,751	\$93,495	\$93,239	\$92,982	\$92,726	\$1,107,861
b.	Debt Component Grossed Up For Taxes (C)		27,411	27,341	27,289	27,236	27,166	27,094	27,378	27,306	27,231	27,156	27,082	27,007	326,697
8.	Investment Expenses														
a.	Depreciation (D)		51,309	51,499	51,511	51,562	51,570	51,574	51,576	51,582	51,582	51,582	51,582	51,582	618,511
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)		170,515	170,402	170,188	170,008	169,712	169,404	172,955	172,639	172,308	171,977	171,646	171,315	2,053,069
a.	Recoverable Costs Allocated to Energy		170,515	170,402	170,188	170,008	169,712	169,404	172,955	172,639	172,308	171,977	171,646	171,315	2,053,069
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)		170,515	170,402	170,188	170,008	169,712	169,404	172,955	172,639	172,308	171,977	171,646	171,315	2,053,069
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)		\$170,515	\$170,402	\$170,188	\$170,008	\$169,712	\$169,404	\$172,955	\$172,639	\$172,308	\$171,977	\$171,646	\$171,315	\$2,053,069

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.45 (\$23,011,597) and 312.44 (\$1,456,209).
- (B) Line 6 x 5.7413% x 1/12 (Jan-Jun) and Line 6 x 5.9635% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 24.522% (expansion factor of 1.32830)
- (C) Line 6 x 1.7144% x 1/12 (Jan-Jun) and Line 6 x 1.7369% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rate is 2.5% and 3.0%.
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of Final True-up Amount for the Period
January 2019 to December 2019

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13,614	\$0	\$0	\$13,614
b.	Clearings to Plant		13,534	0	0	0	0	0	0	0	0	0	0	0	13,534
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)	8,607,879	8,621,413	8,621,413	8,621,413	8,621,413	8,621,413	8,621,413	8,621,413	8,621,413	8,621,413	8,621,413	8,621,413	8,621,413	
3.	Less: Accumulated Depreciation	(1,420,316)	(1,442,451)	(1,464,747)	(1,487,043)	(1,509,339)	(1,531,635)	(1,553,931)	(1,576,227)	(1,598,523)	(1,620,819)	(1,643,115)	(1,665,411)	(1,687,707)	
4.	CWIP - Non-Interest Bearing	13,534	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	13,614	13,614	13,614	
5.	Net Investment (Lines 2 + 3 + 4)	\$7,201,097	7,178,962	7,156,666	7,134,370	7,112,074	7,089,778	7,067,482	7,045,186	7,022,890	7,000,594	6,991,912	6,969,616	6,947,321	
6.	Average Net Investment		7,190,029	7,167,814	7,145,518	7,123,222	7,100,926	7,078,630	7,056,334	7,034,038	7,011,742	6,996,253	6,980,764	6,958,469	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$34,400	\$34,294	\$34,187	\$34,080	\$33,974	\$33,867	\$35,067	\$34,956	\$34,845	\$34,768	\$34,691	\$34,581	\$413,710
b.	Debt Component Grossed Up For Taxes (C)		10,272	10,240	10,209	10,177	10,145	10,113	10,213	10,181	10,149	10,126	10,104	10,072	122,001
8.	Investment Expenses														
a.	Depreciation (D)		22,135	22,296	22,296	22,296	22,296	22,296	22,296	22,296	22,296	22,296	22,296	22,296	267,391
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)		66,807	66,830	66,692	66,553	66,415	66,276	67,576	67,433	67,290	67,190	67,091	66,949	803,102
a.	Recoverable Costs Allocated to Energy		66,807	66,830	66,692	66,553	66,415	66,276	67,576	67,433	67,290	67,190	67,091	66,949	803,102
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)		66,807	66,830	66,692	66,553	66,415	66,276	67,576	67,433	67,290	67,190	67,091	66,949	803,102
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)		\$66,807	\$66,830	\$66,692	\$66,553	\$66,415	\$66,276	\$67,576	\$67,433	\$67,290	\$67,190	\$67,091	\$66,949	\$803,102

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), 315.41 (\$138,853), 315.42 (\$138,853), 312.45 (\$2,053,017), 312.46 (\$1,242,315), 315.44 (\$16,035), 315.45 (\$40,217) and 315.46 (\$50,784), 311.40 (\$13,216), 345.81 (\$2,232), 312.54 (\$210,295) and 395.00 (\$35,018)
- (B) Line 6 x 5.7413% x 1/12 (Jan-Jun) and Line 6 x 5.9635% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 24.522% (expansion factor of 1.32830)
- (C) Line 6 x 1.7144% x 1/12 (Jan-Jun) and Line 6 x 1.7369% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rate is 3.0%, 2.2%, 3.7%, 3.5%, 3.3%, 2.5%, 3.3%, 3.2%, 3.1%, 3.5%, 2.9%, 3.3%, 3.8%, 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 (ECRC)
 Calculation of Final True-up Amount for the Period
January 2019 to December 2019

For Project: SO₂ Emissions Allowances
 (in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual 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	93	0	0	0	0	0	0	0	93
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	(34,333.03)	(34,315)	(34,315)	(34,315)	(34,303)	(34,302)	(34,302)	(34,288)	(34,288)	(34,288)	(34,280)	(34,280)	(34,280)	(34,280)
3.	Total Working Capital Balance		(34,333)	(34,315)	(34,315)	(34,315)	(34,303)	(34,302)	(34,288)	(34,288)	(34,288)	(34,280)	(34,280)	(34,280)	(34,280)
4.	Average Net Working Capital Balance		(\$34,324)	(\$34,315)	(\$34,315)	(\$34,309)	(\$34,303)	(\$34,302)	(\$34,295)	(\$34,288)	(\$34,288)	(\$34,284)	(\$34,280)	(\$34,280)	(\$34,280)
5.	Return on Average Net Working Capital Balance														
a.	Equity Component Grossed Up For Taxes (A)		(\$164)	(\$164)	(\$164)	(\$164)	(\$164)	(\$164)	(\$170)	(\$170)	(\$170)	(\$170)	(\$170)	(\$170)	(\$2,004)
b.	Debt Component Grossed Up For Taxes (B)		(49)	(49)	(49)	(49)	(49)	(49)	(50)	(50)	(50)	(50)	(50)	(50)	(594)
6.	Total Return Component		(213)	(213)	(213)	(213)	(213)	(213)	(220)	(220)	(220)	(220)	(220)	(220)	(2,598)
7.	Expenses:														
a.	Gains		0	0	0	0	(93)	0	0	0	0	0	0	0	(93)
b.	Losses		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	SO ₂ Allowance Expense		8	12	5	(6)	8	7	(5)	13	14	(3)	26	17	97
8.	Net Expenses (D)		8	12	5	(6)	(85)	7	(5)	13	14	(3)	26	17	4
9.	Total System Recoverable Expenses (Lines 6 + 8)		(205)	(201)	(208)	(219)	(298)	(206)	(225)	(207)	(206)	(223)	(194)	(203)	(2,594)
a.	Recoverable Costs Allocated to Energy		(205)	(201)	(208)	(219)	(298)	(206)	(225)	(207)	(206)	(223)	(194)	(203)	(2,594)
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
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)		(205)	(201)	(208)	(219)	(298)	(206)	(225)	(207)	(206)	(223)	(194)	(203)	(2,595)
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)		(\$205)	(\$201)	(\$208)	(\$219)	(\$298)	(\$206)	(\$225)	(\$207)	(\$206)	(\$223)	(\$194)	(\$203)	(\$2,595)

Notes:

- (A) Line 6 x 5.7413% x 1/12 (Jan-Jun) and Line 6 x 5.9635% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 24.522% (expansion factor of 1.32830)
- (B) Line 6 x 1.7144% x 1/12 (Jan-Jun) and Line 6 x 1.7369% x 1/12 (Jul-Dec)
- (C) Line 6 is reported on Schedule 7A.
- (D) Line 8 is reported on Schedule 5A.
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

* Totals on this schedule may not foot due to rounding.

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of Final True-up Amount for the Period
January 2019 to December 2019

Return on Capital Investments, Depreciation and Taxes
For Project: Big Bend Gypsum Storage Facility (East 40)
(in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$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
b.	Clearings to Plant		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
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	
3.	Less: Accumulated Depreciation	(2,532,327)	(2,584,206)	(2,636,085)	(2,687,964)	(2,739,843)	(2,791,722)	(2,843,601)	(2,895,480)	(2,947,359)	(2,999,238)	(3,051,117)	(3,102,996)	(3,154,875)	
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)	\$18,935,032	18,883,153	18,831,274	18,779,395	18,727,516	18,675,637	18,623,758	18,571,879	18,520,000	18,468,121	18,416,242	18,364,363	18,312,484	
6.	Average Net Investment		18,909,093	18,857,214	18,805,335	18,753,456	18,701,577	18,649,698	18,597,819	18,545,940	18,494,061	18,442,182	18,390,303	18,338,424	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$90,469	\$90,221	\$89,973	\$89,724	\$89,476	\$89,228	\$92,423	\$92,166	\$91,908	\$91,650	\$91,392	\$91,134	\$1,089,764
b.	Debt Component Grossed Up For Taxes (C)		27,015	26,941	26,866	26,792	26,718	26,644	26,919	26,844	26,769	26,694	26,618	26,543	321,363
8.	Investment Expenses														
a.	Depreciation (D)		51,879	51,879	51,879	51,879	51,879	51,879	51,879	51,879	51,879	51,879	51,879	51,879	622,548
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		169,363	169,041	168,718	168,395	168,073	167,751	171,221	170,889	170,556	170,223	169,889	169,556	2,033,675
a.	Recoverable Costs Allocated to Energy		169,363	169,041	168,718	168,395	168,073	167,751	171,221	170,889	170,556	170,223	169,889	169,556	2,033,675
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)		169,363	169,041	168,718	168,395	168,073	167,751	171,221	170,889	170,556	170,223	169,889	169,556	2,033,675
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)		\$169,363	\$169,041	\$168,718	\$168,395	\$168,073	\$167,751	\$171,221	\$170,889	\$170,556	\$170,223	\$169,889	\$169,556	\$2,033,675

Notes:

- (A) Applicable depreciable base for Big Bend; accounts 311.40
- (B) Line 6 x 5.7413% x 1/12 (Jan-Jun) and Line 6 x 5.9635% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 24.522% (expansion factor of 1.32830)
- (C) Line 6 x 1.7144% x 1/12 (Jan-Jun) and Line 6 x 1.7369% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rate is 2.9%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of Final True-up Amount for the Period
January 2019 to December 2019

Return on Capital Investments, Depreciation and Taxes
 For Project: Big Bend CCR Rule - Phase I
 (in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$21,197	\$102,544	(\$20,835)	\$99,904	\$112,597	(\$46,550)	\$25,148	(\$15,861)	\$508	\$8,307	(\$2,388)	\$3,766	\$288,337
b.	Clearings to Plant		0	0	0	0	0	0	0	0	261,568	0	0	0	261,568
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)	668,735	668,735	668,735	668,735	668,735	668,735	668,735	668,735	668,735	930,303	930,303	930,303	930,303	
3.	Less: Accumulated Depreciation	(28,161)	(29,833)	(31,505)	(33,177)	(34,849)	(36,521)	(38,193)	(39,865)	(41,537)	(43,209)	(45,513)	(47,817)	(50,121)	
4.	CWIP - Non-Interest Bearing	264,377	285,574	388,118	367,283	467,186	579,783	533,234	558,382	542,521	281,461	289,768	287,379	291,146	
5.	Net Investment (Lines 2 + 3 + 4)	904,951	924,475	1,025,348	1,002,840	1,101,072	1,211,997	1,163,775	1,187,252	1,169,719	1,168,555	1,174,558	1,169,865	1,171,328	
6.	Average Net Investment		914,713	974,912	1,014,094	1,051,956	1,156,534	1,187,886	1,175,513	1,178,485	1,169,137	1,171,556	1,172,212	1,170,597	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$4,376	\$4,664	\$4,852	\$5,033	\$5,533	\$5,683	\$5,842	\$5,857	\$5,810	\$5,822	\$5,825	\$5,817	\$65,114
b.	Debt Component Grossed Up For Taxes (C)		1,307	1,393	1,449	1,503	1,652	1,697	1,701	1,706	1,692	1,696	1,697	1,694	19,187
8.	Investment Expenses														
a.	Depreciation (D)		1,672	1,672	1,672	1,672	1,672	1,672	1,672	1,672	1,672	2,304	2,304	2,304	21,960
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)		7,355	7,729	7,973	8,208	8,857	9,052	9,215	9,235	9,174	9,822	9,826	9,815	106,261
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		7,355	7,729	7,973	8,208	8,857	9,052	9,215	9,235	9,174	9,822	9,826	9,815	106,261
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)		7,355	7,729	7,973	8,208	8,857	9,052	9,215	9,235	9,174	9,822	9,826	9,815	106,261
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$7,355	\$7,729	\$7,973	\$8,208	\$8,857	\$9,052	\$9,215	\$9,235	\$9,174	\$9,822	\$9,826	\$9,815	\$106,261

Notes:

- (A) Applicable depreciable base for Big Bend ; accounts 311.40 (\$261,568) and 312.44 (\$668,735)
- (B) Line 6 x 5.7413% x 1/12 (Jan-Jun) and Line 6 x 5.9635% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 24.522% (expansion factor of 1.32830)
- (C) Line 6 x 1.7144% x 1/12 (Jan-Jun) and Line 6 x 1.7369% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rate is 2.9% and 3.0%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of Final True-up Amount for the Period
January 2019 to December 2019

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$29,606	\$140,630	(\$853)	\$13,342	\$16,693	\$7,097	\$8,833	\$5,099	\$20,312	\$6,127	\$17,224	\$75,122	\$339,231
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other - AFUDC (excl from CWIP)		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3.	Less: Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4.	CWIP - Non-Interest Bearing	342,600	372,206	512,836	511,983	525,325	542,018	549,114	557,948	563,047	583,359	589,485	606,709	681,830	
5.	Net Investment (Lines 2 + 3 + 4)	\$342,600	372,206	512,836	511,983	525,325	542,018	549,114	557,948	563,047	583,359	589,485	606,709	681,830	
6.	Average Net Investment		357,403	442,521	512,409	518,654	533,671	545,566	553,531	560,497	573,203	586,422	598,097	644,270	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$1,710	\$2,117	\$2,452	\$2,481	\$2,553	\$2,610	\$2,751	\$2,785	\$2,849	\$2,914	\$2,972	\$3,202	\$31,396
b.	Debt Component Grossed Up For Taxes (C)		511	632	732	741	762	779	801	811	830	849	866	933	9,247
8.	Investment Expenses														
a.	Depreciation (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		2,221	2,749	3,184	3,222	3,315	3,389	3,552	3,596	3,679	3,763	3,838	4,135	40,643
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		2,221	2,749	3,184	3,222	3,315	3,389	3,552	3,596	3,679	3,763	3,838	4,135	40,643
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)		2,221	2,749	3,184	3,222	3,315	3,389	3,552	3,596	3,679	3,763	3,838	4,135	40,643
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$2,221	\$2,749	\$3,184	\$3,222	\$3,315	\$3,389	\$3,552	\$3,596	\$3,679	\$3,763	\$3,838	\$4,135	\$40,643

Notes:

- (A) Applicable depreciable base for Big Bend; accounts TBD depending on type of plant added
- (B) Line 6 x 5.7413% x 1/12 (Jan-Jun) and Line 6 x 5.9635% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 24.522% (expansion factor of 1.32830)
- (C) Line 6 x 1.7144% x 1/12 (Jan-Jun) and Line 6 x 1.7369% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rate is TBD depending on type of plant added
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of Final True-up Amount for the Period
January 2019 to December 2019

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$44,708	\$18,003	\$3,833	\$4,236	\$20,673	\$2,614	\$1,959	\$4,697	\$668	\$2,709	\$1,047	\$17,451	\$122,598
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other - AFUDC (excl from CWIP)		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3.	Less: Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4.	CWIP - Non-Interest Bearing	16,996	61,704	79,706	83,540	87,776	108,449	111,063	113,022	117,720	118,387	121,096	122,143	139,594	
5.	Net Investment (Lines 2 + 3 + 4)	\$16,996	61,704	79,706	83,540	87,776	108,449	111,063	113,022	117,720	118,387	121,096	122,143	139,594	
6.	Average Net Investment		39,350	70,705	81,623	85,658	98,112	109,756	112,043	115,371	118,053	119,741	121,619	130,869	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$188	\$338	\$391	\$410	\$469	\$525	\$557	\$573	\$587	\$595	\$604	\$650	\$5,887
b.	Debt Component Grossed Up For Taxes (C)		56	101	117	122	140	157	162	167	171	173	176	189	1,731
8.	Investment Expenses														
a.	Depreciation (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		244	439	508	532	609	682	719	740	758	768	780	839	7,618
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		244	439	508	532	609	682	719	740	758	768	780	839	7,618
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)		244	439	508	532	609	682	719	740	758	768	780	839	7,618
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$244	\$439	\$508	\$532	\$609	\$682	\$719	\$740	\$758	\$768	\$780	\$839	\$7,618

Notes:

- (A) Applicable depreciable base for Big Bend; accounts TBD depending on type of plant added
- (B) Line 6 x 5.7413% x 1/12 (Jan-Jun) and Line 6 x 5.9635% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 24.522% (expansion factor of 1.32830)
- (C) Line 6 x 1.7144% x 1/12 (Jan-Jun) and Line 6 x 1.7369% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rate is TBD depending on type of plant added
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of Final True-up Amount for the Period
January 2019 to December 2019

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$1,692	\$1,872	\$3,758	\$5,009	\$10,982	\$26,409	\$1,711	\$3,567	\$4,601	\$59,601
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)	0	0	0	0	0	0	0	0	0	0	0	0	0	
3.	Less: Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	
4.	CWIP - Non-Interest Bearing	0	0	0	0	1,692	3,564	7,323	12,332	23,314	49,723	51,434	55,000	59,601	
5.	Net Investment (Lines 2 + 3 + 4)	\$0	0	0	0	1,692	3,564	7,323	12,332	23,314	49,723	51,434	55,000	59,601	
6.	Average Net Investment		0	0	0	846	2,628	5,443	9,827	17,823	36,518	50,578	53,217	57,301	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$0	\$0	\$0	\$4	\$13	\$26	\$49	\$89	\$181	\$251	\$264	\$285	\$1,162
b.	Debt Component Grossed Up For Taxes (C)		0	0	0	1	4	8	14	26	53	73	77	83	339
8.	Investment Expenses														
a.	Depreciation (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		0	0	0	5	17	34	63	115	234	324	341	368	1,501
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	5	17	34	63	115	234	324	341	368	1,501
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)		0	0	0	5	17	34	63	115	234	324	341	368	1,501
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$0	\$0	\$0	\$5	\$17	\$34	\$63	\$115	\$234	\$324	\$341	\$368	\$1,501

Notes:

- (A) Applicable depreciable base for Big Bend; accounts TBD depending on type of plant added
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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of Final True-up Amount for the Period
January 2019 to June 2019

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**Calculation of Revenue Requirement Rate of Return
 (In Dollars)**

	(1)	(2)	(3)	(4)
	Jurisdictional Rate Base Actual May 2018 (\$000)	Ratio %	Cost Rate %	Weighted Cost Rate %
Long Term Debt	\$ 1,719,219	30.51%	5.13%	1.5652%
Short Term Debt	244,333	4.34%	2.18%	0.0945%
Preferred Stock	0	0.00%	0.00%	0.0000%
Customer Deposits	96,005	1.70%	2.43%	0.0414%
Common Equity	2,367,502	42.02%	10.25%	4.3067%
Accum. Deferred Inc. Taxes & Zero Cost ITC's	1,187,473	21.07%	0.00%	0.0000%
Deferred ITC - Weighted Cost	<u>20,116</u>	<u>0.36%</u>	8.10%	<u>0.0289%</u>
Total	<u>\$ 5,634,648</u>	<u>100.00%</u>		<u>6.04%</u>

ITC split between Debt and Equity:

Long Term Debt	\$ 1,719,219	Long Term Debt	46.00%
Equity - Preferred	0	Equity - Preferred	0.00%
Equity - Common	<u>2,367,502</u>	Equity - Common	<u>54.00%</u>
Total	<u>\$ 4,086,721</u>	Total	<u>100.00%</u>

Deferred ITC - Weighted Cost:

Debt = .0289% * 46.00%	0.0133%
Equity = .0289% * 54.00%	<u>0.0156%</u>
Weighted Cost	<u>0.0289%</u>

Total Equity Cost Rate:

Preferred Stock	0.0000%
Common Equity	4.3067%
Deferred ITC - Weighted Cost	<u>0.0156%</u>
	4.3223%
Times Tax Multiplier	1.32830
Total Equity Component	<u>5.7413%</u>

Total Debt Cost Rate:

Long Term Debt	1.5652%
Short Term Debt	0.0945%
Customer Deposits	0.0414%
Deferred ITC - Weighted Cost	<u>0.0133%</u>
Total Debt Component	<u>1.7144%</u>
	<u>7.4557%</u>

Notes:

Column (1) - Per WACC Stipulation & Settlement Agreement Dated July 17, 2012, and 2017 Base Rates Settlement Agreement Dated September 27, 2017.
 Column (2) - Column (1) / Total Column (1)
 Column (3) - Per WACC Stipulation & Settlement Agreement Dated July 17, 2012, and 2017 Base Rates Settlement Agreement Dated September 27, 2017.
 Column (4) - Column (2) x Column (3)

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of Final True-up Amount for the Period
July 2019 to December 2019

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Calculation of Revenue Requirement Rate of Return
 (In Dollars)

	(1)	(2)	(3)	(4)
	Jurisdictional Rate Base Actual May 2019 (\$000)	Ratio %	Cost Rate %	Weighted Cost Rate %
Long Term Debt	\$ 1,897,597	31.57%	4.89%	1.5435%
Short Term Debt	211,895	3.52%	2.97%	0.1047%
Preferred Stock	0	0.00%	0.00%	0.0000%
Customer Deposits	94,966	1.58%	2.38%	0.0376%
Common Equity	2,598,065	43.22%	10.25%	4.4297%
Accum. Deferred Inc. Taxes & Zero Cost ITC's	1,125,550	18.72%	0.00%	0.0000%
Deferred ITC - Weighted Cost	<u>83,633</u>	<u>1.39%</u>	7.98%	<u>0.1110%</u>
Total	\$ <u>6,011,707</u>	<u>100.00%</u>		<u>6.23%</u>

ITC split between Debt and Equity:

Long Term Debt	\$ 1,897,597	Long Term Debt	46.00%
Equity - Preferred	0	Equity - Preferred	0.00%
Equity - Common	<u>2,598,065</u>	Equity - Common	<u>54.00%</u>
Total	\$ <u>4,495,662</u>	Total	<u>100.00%</u>

Deferred ITC - Weighted Cost:

Debt = 0.1110% * 46.00%	0.0511%
Equity = 0.1110% * 54.00%	<u>0.0599%</u>
Weighted Cost	<u>0.1110%</u>

Total Equity Cost Rate:

Preferred Stock	0.0000%
Common Equity	4.4297%
Deferred ITC - Weighted Cost	<u>0.0599%</u>
	4.4896%
Times Tax Multiplier	1.32830
Total Equity Component	<u>5.9635%</u>

Total Debt Cost Rate:

Long Term Debt	1.5435%
Short Term Debt	0.1047%
Customer Deposits	0.0376%
Deferred ITC - Weighted Cost	<u>0.0511%</u>
Total Debt Component	<u>1.7369%</u>
	<u><u>7.7004%</u></u>

Notes:

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