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June 3, 2020

VIA: ELECTRONIC FILING

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

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

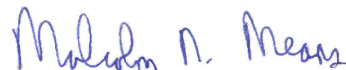
Dear Mr. Tietzman:

Attached for filing in the above docket is the following:

1. Tampa Electric Company's Notice of Witness Substitution.
2. Prepared Direct Testimony of M. Ashley Sizemore.

Thank you for your assistance in connection with this matter.

Sincerely,



Malcolm N. Means

MNM/bmp
Attachments

cc: All parties of record (w/attachments)

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Environmental Cost)
Recovery Clause)
_____)

DOCKET NO. 20200007-EI

FILED: June 3, 2020

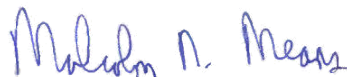
**TAMPA ELECTRIC COMPANY'S
NOTICE OF WITNESS SUBSTITUTION**

TO: ALL PARTIES OF RECORD

Please take notice that M. Ashley Sizemore, Manager, Rates for Tampa Electric Company, will serve as Tampa Electric's witness in place of Tampa Electric witness Penelope A. Rusk, who previously submitted testimony in this docket on April 1, 2020. *See* Doc. No. 01687-2020. Ms. Sizemore's Direct Testimony, which is attached, will substitute for Ms. Rusk's. This Direct Testimony is identical to Ms. Rusk's other than the responses to those questions that ask about the witness' identity and qualifications.

DATED this 3rd day of June 2020.

Respectfully submitted,



JAMES D. BEASLEY
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MALCOLM N. MEANS
Ausley McMullen
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(850) 224-9115

ATTORNEYS FOR TAMPA ELECTRIC COMPANY

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing Notice of Witness Substitution, filed on behalf of Tampa Electric Company, has been furnished by electronic mail on this 3rd day of June 2020 to the following:

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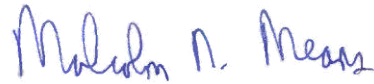
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ATTORNEY



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

2019 FINAL TRUE-UP
TESTIMONY AND EXHIBIT

M. ASHLEY SIZEMORE

FILED: JUNE 3, 2020

1 **BEFORE THE PUBLIC SERVICE COMMISSION**

2 **PREPARED DIRECT TESTIMONY**

3 **OF**

4 **M. ASHLEY SIZEMORE**

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

7
8 **A.** My name is M. Ashley Sizemore. My business address is 702
9 N. Franklin Street, Tampa, Florida 33602. I am employed
10 by Tampa Electric Company ("Tampa Electric" or "Company")
11 in the position of Manager, Rates in the Regulatory
12 Affairs department.

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

16
17 **A.** I received a Bachelor of Arts degree in Political Science
18 and a Master of Business Administration from the
19 University of South Florida in 2005 and 2008,
20 respectively. I joined Tampa Electric in 2010 as a
21 Customer Service Professional. In 2011, I joined the
22 Regulatory Affairs Department as a Rate Analyst. I spent
23 six years in the Regulatory Affairs Department working on
24 environmental and fuel and capacity cost recovery
25 clauses. During the last three years as a Program Manager

1 in Customer Experience, I managed billing and payment
2 customer solutions, products and services. I returned to
3 the Regulatory Affairs Department in 2020 as Manager,
4 Rates. My duties entail managing cost recovery for fuel
5 and purchased power, interchange sales, capacity
6 payments, and approved environmental projects. I have ten
7 years of electric utility experience in the areas of
8 customer experience and project management as well as the
9 management of fuel clause and purchased power, capacity,
10 and environmental cost recovery clauses.

11
12 **Q.** Other than describing your background and qualifications,
13 is the remainder of your testimony the same as that set
14 forth in the testimony of Ms. Rusk filed April 1, 2020.

15
16 **A.** Yes, it is.

17
18 **Q.** What is the purpose of your testimony in this proceeding?

19
20 **A.** The purpose of my testimony is to present, for Commission
21 review and approval, the actual true-up amount for the
22 Environmental Cost Recovery Clause ("Environmental Clause")
23 and the calculations associated with the environmental
24 compliance activities for the January 2019 through December
25 2019 period.

1 Q. Did you prepare any exhibits in support of your testimony?

2

3 A. Yes. Exhibit No. MAS-1 consists of nine documents prepared
4 under my direction and supervision.

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

7 ▪ Form 42-2A, Document No. 2, provides the detailed
8 calculation of the actual true-up for the period;

9 ▪ Form 42-3A, Document No. 3, shows the interest
10 provision calculation for the period;

11 ▪ Form 42-4A, Document No. 4, provides the variances
12 between actual and actual/estimated costs for O&M
13 activities;

14 ▪ Form 42-5A, Document No. 5, provides a summary of
15 actual monthly O&M activity costs for the period;

16 ▪ Form 42-6A, Document No. 6, provides the variances
17 between actual and actual/estimated costs for capital
18 investment projects;

19 ▪ Form 42-7A, Document No. 7, presents a summary of
20 actual monthly costs for capital investment projects
21 for the period;

22 ▪ Form 42-8A, Document No. 8, pages 1 through 29,
23 illustrates the calculation of depreciation expense
24 and return on capital investment for each project
25 recovered through the Environmental Clause.

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- Form 42-9A, Document No. 9, details Tampa Electric's revenue requirement rate of return for capital projects recovered through the Environmental Clause.

Q. What is the source of the data presented in your testimony and exhibits?

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

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

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

1 Depreciation and Taxes schedules.

2
3 **Q.** What is the final true-up amount for the Environmental
4 Clause for the period January 2019 through December 2019?

5
6 **A.** The final true-up amount for the Environmental Clause for
7 the period January 2019 through December 2019 is an over-
8 recovery of \$3,987,915. The actual environmental cost over-
9 recovery, including interest, is \$8,096,350 for the period
10 January 2019 through December 2019, as identified in Form
11 42-1A. This amount, less the \$4,108,435 over-recovery
12 approved in Commission Order No. PSC-2019-0500-FOF-EI,
13 issued November 22, 2019, in Docket No. 20190007-EI,
14 results in a final over-recovery of \$3,987,915, as shown on
15 Form 42-1A. This over-recovery amount will be applied in
16 the calculation of the environmental cost recovery factors
17 for the period January 2021 through December 2021.

18
19 **Q.** Are all costs listed in Forms 42-4A through 42-8A incurred
20 for environmental compliance projects approved by the
21 Commission?

22
23 **A.** Yes. All costs listed in Forms 42-4A through 42-8A for
24 which Tampa Electric is seeking recovery are incurred for
25 environmental compliance projects approved by the

1 Commission.

2
3 **Q.** How do actual expenditures for the January 2019 through
4 December 2019 period compare with Tampa Electric's
5 actual/estimated projections as presented in previous
6 testimony and exhibits?

7
8 **A.** As shown on Form 42-4A, total costs for O&M activities are
9 \$3,415,300, or 37.5 percent less than the actual/estimated
10 projection costs. Form 42-6A shows the total capital
11 investment costs are \$228,728, or 0.5 percent less than the
12 actual/estimated projection costs. Additional information
13 regarding substantial variances is provided below.

14
15 **O&M Project Variances**

16 O&M expense projections related to planned maintenance work
17 are typically spread across the period in question.
18 However, the company always inspects the units to ensure
19 that the maintenance is needed, before beginning the work.
20 The need varies according to the actual usage and associated
21 "wear and tear" on the units. If an inspection indicates
22 that the maintenance is not yet needed or if additional
23 work is needed, then the company will have a variance when
24 actual amounts expended are compared to the projection.
25 When inspections indicate that work is not needed now, then

1 maintenance expense will be incurred in a future period
2 when warranted by the condition of the unit.
3

4 ▪ **Big Bend Unit 3 Flue Gas Desulfurization Integration:** The
5 Big Bend Unit 3 Flue Gas Desulfurization Integration
6 project variance is \$79,647 or 16.5 percent less than
7 projected. The variance is due to less maintenance costs
8 incurred than expected during the Unit 3 planned outage
9 and less maintenance required while operating the unit
10 on natural gas instead of coal.
11

12 ▪ **Big Bend Unit 2 SCR:** The Big Bend Unit 2 SCR project
13 variance is \$87,272, or 52.7 percent greater than
14 projected. The variance is due to greater than expected
15 maintenance costs related to the replacement of SCR power
16 cells.
17

18 ▪ **Big Bend Unit 3 SCR:** The Big Bend Unit 3 SCR project
19 variance is \$143,390, or 28.9 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 Unit 4 SCR:** The Big Bend Unit 4 SCR project

1 variance is \$173,440, or 12.5 percent less than
2 projected. The variance is due to fewer unit operating
3 hours and greater use of natural gas rather than coal,
4 resulting in lower expenditures for SCR consumables and
5 maintenance than projected.

6
7 ▪ **Big Bend Gypsum Storage Facility:** The Big Bend Gypsum
8 Storage Facility project variance is \$152,311, or 12.1
9 percent less than projected. The variance is due to less
10 facility yard maintenance being required than expected.

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

22
23 There were no substantial cost variances related to capital
24 investment projects.

25

1 Q. Does this conclude your testimony?

2

3 A. Yes, it does.

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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	11
2	Form 42-2A	12
3	Form 42-3A	13
4	Form 42-4A	14
5	Form 42-5A	15
6	Form 42-6A	16
7	Form 42-7A	17
8	Form 42-8A	18
9	Form 42-9A	47

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

Line	Period Amount
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

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	45,083,809
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

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%	0.136%	
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

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)

Line	(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	-	(22)	26	0.0%
c. SO ₂ Emissions Allowances	4			-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	Description of O&M Activities	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	End of							
		January	February	March	April	May	June	July	August	September	October	November	December	Total	Demand	Energy	Classification	Method of	Period	Total							
1.	O&M Activities																										
a.	Big Bend Unit 3 FGD Integration	\$21,689	\$13,379	\$21,539	\$40,931	\$65,891	\$73,066	\$17,248	\$24,142	\$36,443	\$31,033	\$11,273	\$25,213	\$401,848		\$401,848											
b.	Big Bend Units 1 & 2 Flue Gas Conditioning	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
c.	SO ₂ Emissions Allowances	8	12	5	(6)	(95)	7	(5)	13	14	(3)	26	17	4													
d.	Big Bend Units 1 & 2 FGD	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.	Big Bend PM Minimization and Monitoring	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.	Big Bend NO _x Emissions Reduction	31	108	3,128	39	0	0	145	924	114	0	101	0	4,591		4,591											
g.	NPDES Annual Surveillance Fees	34,500	0	0	0	0	0	0	0	12	0	0	0	34,512		34,512											
h.	Gannon Thermal Discharge Study	0	0	0	0	0	0	0	0	0	0	0	0	0		0											
i.	Polk NO _x Emissions Reduction	0	0	0	0	0	0	0	0	0	0	0	0	0		0											
j.	Polk NO _x Emissions Reduction	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.	Bayside SCR and Ammonia	0	0	0	0	0	0	0	0	0	0	0	0	0		0											
l.	Big Bend Unit 4 SOFA	0	0	0	0	0	0	0	0	0	0	0	0	0		0											
m.	Big Bend Unit 1 Pre-SCR	0	0	725	5,672	360	0	0	0	0	0	0	0	0		0											
n.	Big Bend Unit 2 Pre-SCR	0	0	815	0	1,445	0	14,283	0	1,377	725	0	815	0		815											
o.	Big Bend Unit 3 Pre-SCR	588	12,724	1,213	0	0	0	0	0	0	0	0	0	0		0											
p.	Clean Water Act Section 316(b) Phase II Study	0	0	4,605	0	0	1,093	4,928	0	870	0	0	0	0		0											
q.	Arsenic Groundwater Standard Program	0	0	4,511	0	0	0	0	0	3,516	6,769	3,430	0	18,227		18,227											
r.	Big Bend 1 SCR	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											
s.	Big Bend 2 SCR	22,002	23,385	(4,854)	4,641	11,944	1,441	107	7,283	33,319	9,551	61,752	81,866	252,727		252,727											
t.	Big Bend 3 SCR	15,869	30,382	81,819	13,365	128,902	24,963	(40,914)	9,445	13,008	30,032	17,653	28,698	353,242		353,242											
u.	Big Bend 4 SCR	87,112	57,926	54,358	214,259	158,324	76,377	58,692	74,530	108,464	130,869	92,866	98,773	1,213,571		1,213,571											
v.	Mercury Air Toxics Standards	5,633	0	0	0	0	0	1,687	0	0	24	0	112	7,456		7,456											
w.	Greenhouse Gas Reduction Program	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.	Big Bend CCR Rule - Phase I	1,612	4,575	0	364	443	1,602	0	1,341	0	384	943	755	12,019		12,019											
y.	Big Bend ELG Compliance	11,819	0	0	14,239	0	4,542	0	3,464	0	0	0	0	34,065		34,065											
z.	Big Bend CCR Rule - Phase II	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.	Big Bend Unit 1 Sec. 316(b) Impingement Mortality	0	0	0	0	0	0	0	0	0	0	0	0	0		0											
2.	Total of O&M Activities	653,638	325,229	529,258	703,070	491,154	326,112	214,044	307,492	265,396	361,434	393,688	1,117,623	5,686,338		5,686,338											
3.	Recoverable Costs Allocated to Energy	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		5,619,603											
4.	Recoverable Costs Allocated to Demand	34,500	0	9,116	0	0	1,093	4,928	0	4,398	6,769	3,430	4,500	68,735		68,735											
5.	Retail Energy Jurisdictional Factor	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000		1,000,000											
6.	Retail Demand Jurisdictional Factor	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000		1,000,000											
7.	Jurisdictional Energy Recoverable Costs (A)	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		5,619,603											
8.	Jurisdictional Demand Recoverable Costs (B)	34,500	0	9,116	0	0	1,093	4,928	0	4,398	6,769	3,430	4,500	68,735		68,735											
9.	Total Jurisdictional Recoverable Costs for O&M Activities (Lines 7 + 8)	\$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	\$5,686,338		\$5,686,338											

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

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 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	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	20,097	19,997	19,897	19,796	19,695	19,594	19,493	19,392	19,291	19,190	19,089	18,988	235,155		235,155	
	c. Big Bend Unit 4 Continuous Emissions Monitors	4,144	4,129	4,115	4,101	4,086	4,072	4,057	4,041	4,026	4,011	3,996	3,981	49,116		49,116	
	d. Big Bend Fuel Oil Tank # 1 Upgrade	6,253	6,189	6,125	6,061	6,000	5,938	5,876	5,814	5,752	5,690	5,628	5,566	73,107		73,107	
	e. Big Bend Fuel Oil Tank # 2 Upgrade	10,284	10,232	10,180	10,127	10,075	10,023	9,971	9,919	9,867	9,815	9,763	9,711	120,237		120,237	
	f. Big Bend Unit 1 Classifier Replacement	6,498	6,471	6,444	6,416	6,389	6,362	6,335	6,308	6,281	6,254	6,227	6,200	76,546		76,546	
	g. Big Bend Unit 2 Classifier Replacement	4,701	4,683	4,663	4,644	4,625	4,606	4,587	4,568	4,549	4,530	4,511	4,492	55,464		55,464	
	h. Big Bend Section 114 Mercury Testing Platform	697	693	689	685	681	677	673	669	665	661	657	653	8,320		8,320	
	i. Big Bend Units 1 & 2 FGD	491,226	488,598	487,970	486,343	484,716	483,089	481,462	479,835	478,208	476,581	474,954	473,327	5,829,734		5,829,734	
	j. Big Bend FGD Optimization and Utilization	129,898	129,694	129,489	129,284	129,079	128,874	128,669	128,464	128,259	128,054	127,849	127,644	1,557,845		1,557,845	
	k. Big Bend NO _x Emissions Reduction	40,849	40,796	40,742	40,689	40,636	40,583	40,530	40,477	40,424	40,371	40,318	40,265	491,943		491,943	
	l. Big Bend PM Minimization and Monitoring	147,315	146,936	146,558	146,180	145,802	145,423	145,045	144,667	144,289	143,911	143,533	143,155	1,759,203		1,759,203	
	m. Polk NO _x Emissions Reduction	9,207	9,179	9,152	9,124	9,096	9,069	9,041	9,013	8,985	8,957	8,929	8,901	109,563		109,563	
	n. Big Bend Unit 4 SOFA	16,147	16,108	16,068	16,029	15,989	15,948	15,907	15,866	15,825	15,784	15,743	15,702	192,999		192,999	
	o. Big Bend Unit 1 Pre-SCR	11,181	11,146	11,112	11,078	11,043	11,009	10,974	10,939	10,904	10,869	10,834	10,799	132,974		132,974	
	p. Big Bend Unit 2 Pre-SCR	10,634	10,604	10,574	10,543	10,513	10,483	10,453	10,423	10,393	10,363	10,333	10,303	126,694		126,694	
	q. Big Bend Unit 3 Pre-SCR	18,981	18,931	18,882	18,833	18,783	18,734	18,684	18,635	18,585	18,536	18,487	18,438	226,595		226,595	
	r. Big Bend Unit 1 SCR	638,489	636,568	634,648	632,727	630,806	628,886	626,965	625,044	623,123	621,202	619,281	617,360	7,596,735		7,596,735	
	s. Big Bend Unit 2 SCR	696,688	694,748	692,807	690,866	688,925	686,984	685,043	683,102	681,161	679,220	677,279	675,338	8,304,599		8,304,599	
	t. Big Bend Unit 3 SCR	566,921	565,355	563,789	562,223	560,657	559,091	557,525	555,959	554,393	552,827	551,261	549,695	6,759,073		6,759,073	
	u. Big Bend Unit 4 SCR	452,878	451,728	450,578	449,428	448,278	447,128	445,978	444,828	443,678	442,528	441,378	440,228	5,407,302		5,407,302	
	v. Big Bend FGD System Reliability	170,515	170,402	170,289	170,176	170,063	169,950	169,837	169,724	169,611	169,498	169,385	169,272	2,053,069		2,053,069	
	w. Mercury Air Toxics Standards	66,807	66,830	66,853	66,876	66,900	66,923	66,946	66,969	66,992	67,015	67,038	67,061	803,102		803,102	
	x. SO _x Emissions Allowances (E)	(213)	(213)	(213)	(213)	(213)	(213)	(213)	(213)	(213)	(213)	(213)	(213)	(2,598)		(2,598)	
	y. Big Bend Gypsum Storage Facility (East 40)	169,363	169,041	168,718	168,395	168,073	167,751	167,429	167,106	166,784	166,462	166,140	165,818	2,033,675		2,033,675	
	z. Big Bend CCR Rule - Phase I	7,355	7,279	7,203	7,127	7,051	6,975	6,900	6,824	6,748	6,672	6,596	6,520	106,261		106,261	
	aa. Big Bend CCR Rule - Phase II	2,221	2,749	3,184	3,222	3,315	3,389	3,463	3,537	3,611	3,685	3,759	3,833	40,643		40,643	
	ab. Big Bend ELG Compliance	244	439	508	532	557	581	605	629	653	677	701	725	7,618		7,618	
	ac. Big Bend Unit 1 Sec. 316(b) Impingement Mortality	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	3,720,200	3,710,638	3,701,081	3,691,524	3,681,967	3,672,410	3,662,853	\$44,744,442		\$44,744,442
3.	Recoverable Costs Allocated to Energy	3,751,333	3,741,547	3,731,497	3,721,588	3,711,332	3,701,056	3,690,780	3,680,504	3,670,228	3,660,000	3,649,724	3,639,448	3,629,172	44,744,442		44,744,442
4.	Recoverable Costs Allocated to Demand	26,357	27,371	28,034	28,262	28,999	29,274	29,663	29,713	29,785	29,857	29,929	30,001	30,073	349,367		349,367
5.	Retail Energy Jurisdictional Factor	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000		1,000,000	
6.	Retail Demand Jurisdictional Factor	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000		1,000,000	
7.	Jurisdictional Energy Recoverable Costs (C)	3,751,333	3,741,547	3,731,497	3,721,588	3,711,332	3,701,056	3,690,780	3,680,504	3,670,228	3,660,000	3,649,724	3,639,448	44,744,442		44,744,442	
8.	Jurisdictional Demand Recoverable Costs (D)	26,357	27,371	28,034	28,262	28,999	29,274	29,663	29,713	29,785	29,857	29,929	30,001	30,073	349,367		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	\$3,720,200	\$3,710,638	\$3,701,081	\$3,691,524	\$3,681,967	\$3,672,410	\$3,662,853	\$44,744,442		\$44,744,442

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

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 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		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	a. Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other - AFUDC (excl from CWIP)		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$13,763,263	\$13,763,263	\$13,763,263	\$13,763,263	\$13,763,263	\$13,763,263	\$13,763,263	\$13,763,263	\$13,763,263	\$13,763,263	\$13,763,263	\$13,763,263	\$13,763,263	\$13,763,263
3.	Less: Accumulated Depreciation	(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	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	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	7,645,289
7.	Return on Average Net Investment		\$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
	a. Equity Component Grossed Up For Taxes (B)		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
	b. Debt Component Grossed Up For Taxes (C)		28,838	28,838	28,838	28,838	28,838	28,838	28,838	28,838	28,838	28,838	28,838	28,838	28,838
8.	Investment Expenses		0	0	0	0	0	0	0	0	0	0	0	0	0
	a. Depreciation (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		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		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
11.	Demand Jurisdictional Factor		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
12.	Retail Energy-Related Recoverable Costs (E)		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

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 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		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	a. Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$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)	(4,582,803)
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	434,931
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	442,999	426,858
7.	Return on Average Net Investment		\$3,046	\$2,969	\$2,892	\$2,815	\$2,737	\$2,660	\$2,583	\$2,506	\$2,429	\$2,352	\$2,275	\$2,198	\$2,121
	a. Equity Component Grossed Up For Taxes (B)		910	887	864	840	817	794	771	748	725	702	679	656	633
	b. Debt Component Grossed Up For Taxes (C)		16,141	16,141	16,141	16,141	16,141	16,141	16,141	16,141	16,141	16,141	16,141	16,141	16,141
8.	Investment Expenses		0	0	0	0	0	0	0	0	0	0	0	0	0
	a. Depreciation (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)	20,097	19,997	19,897	19,796	19,695	19,595	19,495	19,395	19,294	19,194	19,094	18,994	18,894	18,794
	a. Recoverable Costs Allocated to Energy	20,097	19,997	19,897	19,796	19,695	19,595	19,495	19,395	19,294	19,194	19,094	18,994	18,894	18,794
	b. Recoverable Costs Allocated to Demand	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
11.	Demand Jurisdictional Factor	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
12.	Retail Energy-Related Recoverable Costs (E)	20,097	19,997	19,897	19,796	19,695	19,595	19,495	19,395	19,294	19,194	19,094	18,994	18,894	18,794
13.	Retail Demand-Related Recoverable Costs (F)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)	\$20,097	\$19,997	\$19,897	\$19,796	\$19,695	\$19,595	\$19,495	\$19,395	\$19,294	\$19,194	\$19,094	\$18,994	\$18,894	\$18,794

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

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		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	a. Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211
3.	Less: Accumulated Depreciation	(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		\$1,412	\$1,401	\$1,390	\$1,379	\$1,368	\$1,357	\$1,346	\$1,335	\$1,324	\$1,313	\$1,302	\$1,291	\$1,280
	a. Equity Component Grossed Up For Taxes (B)		422	418	415	412	408	405	407	404	400	397	394	390	390
	b. Debt Component Grossed Up For Taxes (C)		2,310	2,310	2,310	2,310	2,310	2,310	2,310	2,310	2,310	2,310	2,310	2,310	2,310
8.	Investment Expenses		2,310	2,310	2,310	2,310	2,310	2,310	2,310	2,310	2,310	2,310	2,310	2,310	2,310
	a. Depreciation (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		4,144	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		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
11.	Demand Jurisdictional Factor		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
12.	Retail Energy-Related Recoverable Costs (E)		4,144	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		\$870	\$846	\$821	\$797	\$772	\$748	\$751	\$726	\$700	\$675	\$649	\$624	\$8,979
a.	Equity Component Grossed Up For Taxes (B)		260	253	245	238	231	223	219	211	204	197	189	182	2,652
b.	Debt Component Grossed Up For Taxes (C)														
8.	Investment Expenses		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
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)		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		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
11.	Demand Jurisdictional Factor		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
12.	Retail Energy-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (F)		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

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		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	a. Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$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	\$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)	(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	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	206,440	206,440
7.	Return on Average Net Investment		\$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
	a. Equity Component Grossed Up For Taxes (B)		427	415	403	391	379	367	360	348	335	323	311	299	4,358
	b. Debt Component Grossed Up For Taxes (C)		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
8.	Investment Expenses		0	0	0	0	0	0	0	0	0	0	0	0	0
	a. Depreciation (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		10,284	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	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
11.	Demand Jurisdictional Factor	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
12.	Retail Energy-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (F)		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		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	a. Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$1,316,257	\$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)	(1,031,548)
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	\$284,709
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	286,903
7.	Return on Average Net Investment		\$1,625	\$1,604	\$1,583	\$1,562	\$1,541	\$1,520	\$1,557	\$1,535	\$1,513	\$1,491	\$1,469	\$1,448	\$1,427
	a. Equity Component Grossed Up For Taxes (B)		485	479	473	466	460	454	453	447	441	434	428	422	416
	b. Debt Component Grossed Up For Taxes (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
8.	Investment Expenses		4,388	4,388	4,388	4,388	4,388	4,388	4,388	4,388	4,388	4,388	4,388	4,388	4,388
	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)		6,498	6,471	6,444	6,416	6,389	6,362	6,398	6,370	6,342	6,313	6,285	6,258	6,231
	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	6,231
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
11.	Demand Jurisdictional Factor		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
12.	Retail Energy-Related Recoverable Costs (E)		6,498	6,471	6,444	6,416	6,389	6,362	6,398	6,370	6,342	6,313	6,285	6,258	6,231
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	\$6,231

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 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		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	a. Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$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		\$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
	a. Equity Component Grossed Up For Taxes (B)		383	379	374	370	365	361	362	357	353	348	344	340	4,336
	b. Debt Component Grossed Up For Taxes (C)														
8.	Investment Expenses		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
	a. Depreciation (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		4,701	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		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
11.	Demand Jurisdictional Factor		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
12.	Retail Energy-Related Recoverable Costs (E)		4,701	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

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		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	a. Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737
3.	Less: Accumulated Depreciation	(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)	(58,915)
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)	\$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	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	61,676	61,676
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)	\$312	\$310	\$309	\$308	\$306	\$305	\$305	\$315	\$314	\$312	\$311	\$309	\$308	\$3,719
	b. Debt Component Grossed Up For Taxes (C)	93	93	92	92	91	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	292	3,504
	b. Amortization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)	697	695	693	692	689	688	688	699	697	695	694	691	690	8,320
	a. Recoverable Costs Allocated to Energy	697	695	693	692	689	688	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	0
10.	Energy Jurisdictional Factor	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000
11.	Demand Jurisdictional Factor	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000
12.	Retail Energy-Related Recoverable Costs (E)	697	695	693	692	689	688	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	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)	\$697	\$695	\$693	\$692	\$689	\$688	\$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)
- (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 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		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	a. Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other - AFUDC (excl from CWIP)		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$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)	(61,622,184)
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	33,633,058
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	33,764,017
7.	Return on Average Net Investment		\$176,579	\$175,326	\$174,072	\$172,819	\$171,566	\$170,313	\$175,603	\$174,301	\$173,000	\$171,698	\$170,396	\$169,095	\$167,793
	a. Equity Component Grossed Up For Taxes (B)		52,728	52,353	51,979	51,605	51,231	50,857	51,145	50,766	50,387	50,008	49,629	49,250	48,871
	b. Debt Component Grossed Up For Taxes (C)		123,851	122,973	122,103	121,248	120,405	119,572	124,458	123,535	122,613	121,690	120,767	119,845	118,922
8.	Investment Expenses		261,919	261,919	261,919	261,919	261,919	261,919	261,919	261,919	261,919	261,919	261,919	261,919	261,919
	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)		491,226	489,598	487,970	486,343	484,716	483,089	488,667	486,986	485,306	483,625	481,944	480,264	478,583
	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	478,583
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
11.	Demand Jurisdictional Factor		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
12.	Retail Energy-Related Recoverable Costs (E)		491,226	489,598	487,970	486,343	484,716	483,089	488,667	486,986	485,306	483,625	481,944	480,264	478,583
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	\$478,583

Notes:
 (A) Applicable depreciable base for Big Bend: accounts 312.45 (\$105,398), 312.46 (\$94,929,061) & 315.46 (\$220,762)
 (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

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		\$15,779	\$0	\$17,978	\$0	\$0	(\$623)	\$0	\$0	\$0	\$0	\$0	\$0	\$33,134
	a. Expenditures/Additions		15,779	0	32,814	0	0	0	0	0	0	0	0	0	48,593
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$22,621,115	\$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	\$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	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		\$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
	a. Equity Component Grossed Up For Taxes (B)		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
	b. Debt Component Grossed Up For Taxes (C)		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
8.	Investment Expenses		0	0	0	0	0	0	0	0	0	0	0	0	0
	a. Depreciation (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		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		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
11.	Demand Jurisdictional Factor		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
12.	Retail Energy-Related Recoverable Costs (E)		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

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		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	a. Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$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	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	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	4,813,323	4,813,323
7.	Return on Average Net Investment		\$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
	a. Equity Component Grossed Up For Taxes (B)		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
	b. Debt Component Grossed Up For Taxes (C)		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
8.	Investment Expenses		0	0	0	0	0	0	0	0	0	0	0	0	0
	a. Depreciation (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)	40,849	40,786	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	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	0
10.	Energy Jurisdictional Factor	1,0000000	1,0000000	1,0000000	1,0000000	1,0000000	1,0000000	1,0000000	1,0000000	1,0000000	1,0000000	1,0000000	1,0000000	1,0000000	1,0000000
11.	Demand Jurisdictional Factor	1,0000000	1,0000000	1,0000000	1,0000000	1,0000000	1,0000000	1,0000000	1,0000000	1,0000000	1,0000000	1,0000000	1,0000000	1,0000000	1,0000000
12.	Retail Energy-Related Recoverable Costs (E)	40,849	40,786	40,722	40,659	40,596	40,532	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	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)	\$40,849	\$40,786	\$40,722	\$40,659	\$40,596	\$40,532	\$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 (\$1,075,171), 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

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		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	a. Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$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)	(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	\$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	13,243,400
7.	Return on Average Net Investment		\$66,566	\$66,274	\$65,983	\$65,692	\$65,401	\$65,109	\$64,817	\$64,526	\$64,234	\$63,943	\$63,651	\$63,360	\$63,360
	a. Equity Component Grossed Up For Taxes (B)		19,877	19,790	19,703	19,616	19,529	19,442	19,355	19,268	19,181	19,094	19,007	18,920	18,920
	b. Debt Component Grossed Up For Taxes (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Total Return on Average Net Investment		19,877	19,790	19,703	19,616	19,529	19,442	19,355	19,268	19,181	19,094	19,007	18,920	18,920
8.	Investment Expenses		60,872	60,872	60,872	60,872	60,872	60,872	60,872	60,872	60,872	60,872	60,872	60,872	60,872
	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)		147,315	146,936	146,558	146,180	145,802	145,423	145,044	144,665	144,286	143,907	143,528	143,149	143,149
	a. Recoverable Costs Allocated to Energy		147,315	146,936	146,558	146,180	145,802	145,423	145,044	144,665	144,286	143,907	143,528	143,149	143,149
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
11.	Demand Jurisdictional Factor		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
12.	Retail Energy-Related Recoverable Costs (E)		147,315	146,936	146,558	146,180	145,802	145,423	145,044	144,665	144,286	143,907	143,528	143,149	143,149
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	\$145,044	\$144,665	\$144,286	\$143,907	\$143,528	\$143,149	\$143,149

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 NO₂ 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		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	a. Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473
3.	Less: Accumulated Depreciation	(789,498)	(793,922)	(796,346)	(802,770)	(807,194)	(811,618)	(816,042)	(820,466)	(824,890)	(829,314)	(833,738)	(838,162)	(842,586)	(842,586)
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)	\$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	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	716,675	712,251
7.	Return on Average Net Investment		\$3,683	\$3,662	\$3,641	\$3,619	\$3,598	\$3,577	\$3,556	\$3,535	\$3,514	\$3,493	\$3,472	\$3,451	\$3,430
	a. Equity Component Grossed Up For Taxes (B)		1,100	1,093	1,087	1,081	1,074	1,068	1,076	1,069	1,063	1,057	1,050	1,044	1,038
	b. Debt Component Grossed Up For Taxes (C)		4,424	4,424	4,424	4,424	4,424	4,424	4,424	4,424	4,424	4,424	4,424	4,424	4,424
8.	Investment Expenses		0	0	0	0	0	0	0	0	0	0	0	0	0
	a. Depreciation (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)	9,207	9,179	9,152	9,124	9,096	9,069	9,042	9,014	8,987	8,959	8,932	8,904	8,877	8,850
	a. Recoverable Costs Allocated to Energy	9,207	9,179	9,152	9,124	9,096	9,069	9,042	9,014	8,987	8,959	8,932	8,904	8,877	8,850
	b. Recoverable Costs Allocated to Demand	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
11.	Demand Jurisdictional Factor	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
12.	Retail Energy-Related Recoverable Costs (E)	9,207	9,179	9,152	9,124	9,096	9,069	9,042	9,014	8,987	8,959	8,932	8,904	8,877	8,850
13.	Retail Demand-Related Recoverable Costs (F)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)	\$9,207	\$9,179	\$9,152	\$9,124	\$9,096	\$9,069	\$9,042	\$9,014	\$8,987	\$8,959	\$8,932	\$8,904	\$8,877	\$8,850

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

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		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	a. Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$2,558,730	\$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	\$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)	(1,062,962)
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)	\$1,572,532	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	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	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	\$7,324	\$7,293	\$7,262	\$7,231	\$7,200	\$7,169	\$7,138
	b. Debt Component Grossed Up For Taxes (C)		2,242	2,233	2,224	2,215	2,205	2,196	2,186	2,177	2,167	2,157	2,147	2,137	2,127
8.	Investment Expenses		6,397	6,397	6,397	6,397	6,397	6,397	6,397	6,397	6,397	6,397	6,397	6,397	6,397
	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)		16,147	16,108	16,068	16,029	15,988	15,948	15,908	15,868	15,828	15,788	15,748	15,708	15,668
	a. Recoverable Costs Allocated to Energy		16,147	16,108	16,068	16,029	15,988	15,948	15,908	15,868	15,828	15,788	15,748	15,708	15,668
	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)		16,147	16,108	16,068	16,029	15,988	15,948	15,908	15,868	15,828	15,788	15,748	15,708	15,668
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	\$15,908	\$15,868	\$15,828	\$15,788	\$15,748	\$15,708	\$15,668

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		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	a. Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$1,649,121	\$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	\$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)	(797,557)
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)	\$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	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	848,816	848,816
7.	Return on Average Net Investment		\$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
	a. Equity Component Grossed Up For Taxes (B)		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
	b. Debt Component Grossed Up For Taxes (C)		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
8.	Investment Expenses		0	0	0	0	0	0	0	0	0	0	0	0	0
	a. Depreciation (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)	11,181	11,146	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	11,146	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	0
10.	Energy Jurisdictional Factor	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
11.	Demand Jurisdictional Factor	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
12.	Retail Energy-Related Recoverable Costs (E)	11,181	11,146	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	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)	\$11,181	\$11,146	\$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)
 (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		0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	a. Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$1,581,887	\$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)	(716,245)
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	865,642
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	868,081
7.	Return on Average Net Investment		\$4,433	\$4,410	\$4,387	\$4,363	\$4,340	\$4,317	\$4,293	\$4,270	\$4,247	\$4,224	\$4,201	\$4,178	\$4,155
	a. Equity Component Grossed Up For Taxes (B)		1,324	1,317	1,310	1,303	1,296	1,289	1,282	1,275	1,268	1,261	1,254	1,247	1,240
	b. Debt Component Grossed Up For Taxes (C)		4,877	4,877	4,877	4,877	4,877	4,877	4,877	4,877	4,877	4,877	4,877	4,877	4,877
8.	Investment Expenses		0	0	0	0	0	0	0	0	0	0	0	0	0
	a. Depreciation (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		10,634	10,604	10,574	10,543	10,513	10,483	10,453	10,423	10,393	10,363	10,333	10,303	10,273
	a. Recoverable Costs Allocated to Energy		10,634	10,604	10,574	10,543	10,513	10,483	10,453	10,423	10,393	10,363	10,333	10,303	10,273
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
11.	Demand Jurisdictional Factor		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
12.	Retail Energy-Related Recoverable Costs (E)		10,634	10,604	10,574	10,543	10,513	10,483	10,453	10,423	10,393	10,363	10,333	10,303	10,273
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	\$10,453	\$10,423	\$10,393	\$10,363	\$10,333	\$10,303	\$10,273

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)
- (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

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 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		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	a. Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$2,706,507	\$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	(827,638)	(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		\$8,492	\$8,454	\$8,416	\$8,378	\$8,340	\$8,302	\$8,264	\$8,226	\$8,188	\$8,150	\$8,112	\$8,074	\$101,289
	a. Equity Component Grossed Up For Taxes (B)		2,536	2,524	2,513	2,502	2,490	2,479	2,467	2,456	2,445	2,434	2,423	2,412	
	b. Debt Component Grossed Up For Taxes (C)		7,953	7,953	7,953	7,953	7,953	7,953	7,953	7,953	7,953	7,953	7,953	7,953	29,870
8.	Investment Expenses		0	0	0	0	0	0	0	0	0	0	0	0	0
	a. Depreciation (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		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		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
11.	Demand Jurisdictional Factor		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
12.	Retail Energy-Related Recoverable Costs (E)		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

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 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		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	a. Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$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	(32,599,630)	(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)	(36,578,788)
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	\$49,140,314
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	49,294,897
7.	Return on Average Net Investment		\$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
	a. Equity Component Grossed Up For Taxes (B)		75,726	75,284	74,843	74,401	73,959	73,518	74,035	73,598	73,140	72,693	72,245	71,798	885,230
	b. Debt Component Grossed Up For Taxes (C)		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
8.	Investment Expenses		0	0	0	0	0	0	0	0	0	0	0	0	0
	a. Depreciation (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		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		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
11.	Demand Jurisdictional Factor		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
12.	Retail Energy-Related Recoverable Costs (E)		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 (\$647,203).
 (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

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		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	a. Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$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)	(38,587,613)
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	\$57,950,520
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	58,106,708
7.	Return on Average Net Investment		\$295,941	\$294,447	\$292,952	\$291,458	\$289,963	\$288,468	\$286,974	\$285,479	\$283,984	\$282,489	\$280,994	\$279,499	\$278,004
	a. Equity Component Grossed Up For Taxes (B)		86,370	87,924	87,478	87,031	86,585	86,139	85,693	85,247	84,801	84,355	83,909	83,463	83,017
	b. Debt Component Grossed Up For Taxes (C)		209,571	206,523	205,474	204,426	203,378	202,330	201,282	200,234	199,186	198,138	197,090	196,042	194,994
8.	Investment Expenses		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
	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)		696,688	694,748	692,807	690,866	688,925	686,984	685,043	683,102	681,161	679,220	677,279	675,338	8,304,599
	a. Recoverable Costs Allocated to Energy		696,688	694,748	692,807	690,866	688,925	686,984	685,043	683,102	681,161	679,220	677,279	675,338	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		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
11.	Demand Jurisdictional Factor		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
12.	Retail Energy-Related Recoverable Costs (E)		696,688	694,748	692,807	690,866	688,925	686,984	685,043	683,102	681,161	679,220	677,279	675,338	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	\$685,043	\$683,102	\$681,161	\$679,220	\$677,279	\$675,338	\$8,304,599

Notes:
 (A) Applicable depreciable base for Big Bend, account 311.52 (\$25,208,669), 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)
 (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

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 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		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	a. Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$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	(30,963,685)	(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)	(34,240,547)
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	\$47,524,055
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	47,649,092
7.	Return on Average Net Investment		\$242,450	\$241,244	\$240,038	\$238,832	\$237,626	\$236,420	\$235,214	\$234,008	\$232,802	\$231,596	\$230,390	\$229,184	\$227,978
	a. Equity Component Grossed Up For Taxes (B)		72,397	72,037	71,677	71,317	70,957	70,597	70,237	69,877	69,517	69,157	68,797	68,437	68,077
	b. Debt Component Grossed Up For Taxes (C)		170,053	169,207	168,361	167,515	166,669	165,823	164,977	164,131	163,285	162,439	161,593	160,747	159,901
8.	Investment Expenses		252,074	252,074	252,074	252,074	252,074	252,074	252,074	252,074	252,074	252,074	252,074	252,074	252,074
	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)		566,921	565,355	563,789	562,223	560,657	559,091	567,550	565,933	564,315	562,697	561,080	559,462	557,844
	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	557,844
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
11.	Demand Jurisdictional Factor		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
12.	Retail Energy-Related Recoverable Costs (E)		566,921	565,355	563,789	562,223	560,657	559,091	567,550	565,933	564,315	562,697	561,080	559,462	557,844
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	\$557,844

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

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)	(24,956,673)	(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	0
5.	Net Investment (Lines 2 + 3 + 4)	\$42,021,072	41,835,577	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	0
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		\$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
	a. Equity Component Grossed Up For Taxes (B)		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
	b. Debt Component Grossed Up For Taxes (C)		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
	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)		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	0
10.	Energy Jurisdictional Factor		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
11.	Demand Jurisdictional Factor		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
12.	Retail Energy-Related Recoverable Costs (E)		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

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 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	27,186	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		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
11.	Demand Jurisdictional Factor		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
12.	Retail Energy-Related Recoverable Costs (E)		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

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 (MATTS)
 (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		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13,614	\$0	\$0	\$13,614
	a. Expenditures/Additions		13,534	0	0	0	0	0	0	0	0	0	0	0	13,534
	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)	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	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)	(1,687,707)
4.	CWIP - Non-Interest Bearing	13,534	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
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	6,947,321
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	6,965,469	6,965,469
7.	Return on Average Net Investment		\$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
	a. Equity Component Grossed Up For Taxes (B)		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
	b. Debt Component Grossed Up For Taxes (C)		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
8.	Investment Expenses		0	0	0	0	0	0	0	0	0	0	0	0	0
	a. Depreciation (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		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		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
11.	Demand Jurisdictional Factor		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
12.	Retail Energy-Related Recoverable Costs (E)		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), 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%, 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

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		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	a. Purchases/Transfers		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Sales/Transfers		0	0	0	93	0	0	0	0	0	0	0	0	93
	c. Auction Proceeds/Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Working Capital Balance	\$0	0	0	0	0	0	0	0	0	0	0	0	0	0
	a. FERC 158.1 Allowance Inventory	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	b. FERC 158.2 Allowances Withheld	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	c. FERC 182.3 Other Reg. 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)
	Total Working Capital Balance	(\$34,333)	(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.	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)
4.	Return on Average Net Working Capital Balance		(\$164)	(\$164)	(\$164)	(\$164)	(\$164)	(\$164)	(\$170)	(\$170)	(\$170)	(\$170)	(\$170)	(\$170)	(\$2,004)
	a. Equity Component Grossed Up For Taxes (A)		(49)	(49)	(49)	(49)	(49)	(49)	(50)	(50)	(50)	(50)	(50)	(50)	(594)
	b. Debt Component Grossed Up For Taxes (B)		(213)	(213)	(213)	(213)	(213)	(213)	(220)	(220)	(220)	(220)	(220)	(220)	(2,598)
5.	Total Return Component		8	12	5	8	7	7	14	13	14	14	26	17	97
6.	Expenses:		8	12	5	8	7	7	14	13	14	14	26	17	97
	a. Gains		0	0	0	0	0	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	8	7	7	14	13	14	14	26	17	97
	d. Net Expenses (D)		8	12	5	8	7	7	14	13	14	14	26	17	97
7.	Total System Recoverable Expenses (Lines 6 + 8)		(205)	(201)	(208)	(219)	(206)	(206)	(225)	(207)	(206)	(223)	(194)	(203)	(2,594)
	a. Recoverable Costs Allocated to Energy		(205)	(201)	(208)	(219)	(206)	(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
8.	Energy Jurisdictional Factor		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
	Demand Jurisdictional Factor		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
9.	Retail Energy-Related Recoverable Costs (E)		(205)	(201)	(208)	(219)	(206)	(206)	(225)	(207)	(206)	(223)	(194)	(203)	(2,594)
	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Juris. Recoverable Costs (Lines 12 + 13)		(205)	(201)	(208)	(219)	(206)	(206)	(225)	(207)	(206)	(223)	(194)	(203)	(2,594)
10.	Total Juris. Recoverable Costs (Lines 12 + 13)		(\$205)	(\$201)	(\$208)	(\$219)	(\$206)	(\$206)	(\$225)	(\$207)	(\$206)	(\$223)	(\$194)	(\$203)	(\$2,594)

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		\$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
	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	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other - AFUDC (excl from CWIP)		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	21,467,359	21,467,359	21,467,359	21,467,359	21,467,359	21,467,359	21,467,359	21,467,359	21,467,359	21,467,359	21,467,359	21,467,359	21,467,359	21,467,359
3.	Less: Accumulated Depreciation	(2,532,327)	(2,636,085)	(2,687,964)	(2,791,722)	(2,843,601)	(2,895,480)	(2,947,359)	(3,051,117)	(3,102,996)	(3,154,875)	(3,206,754)	(3,258,633)	(3,310,512)	(3,362,391)
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)	\$18,935,032	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	18,260,605	18,208,726
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	18,286,545	18,234,666
7.	Return on Average Net Investment		\$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
	a. Equity Component Grossed Up For Taxes (B)		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
	b. Debt Component Grossed Up For Taxes (C)		63,454	63,280	63,107	62,932	62,752	62,509	65,504	65,504	65,139	64,931	64,774	64,619	64,471
8.	Investment Expenses		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
	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		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
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	169,223	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	169,223	2,033,675
	b. Recoverable Costs Allocated to Demand	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
11.	Demand Jurisdictional Factor	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
12.	Retail Energy-Related Recoverable Costs (E)	169,363	169,041	168,718	168,395	168,073	167,751	171,221	170,889	170,556	170,223	169,889	169,556	169,223	2,033,675
13.	Retail Demand-Related Recoverable Costs (F)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)	\$169,363	\$169,041	\$168,718	\$168,395	\$168,073	\$167,751	\$171,221	\$170,889	\$170,556	\$170,223	\$169,889	\$169,556	\$169,223	\$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).
 (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 2.8%
 (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		\$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
	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	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	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)	(50,121)
4.	CWIP - Non-Interest Bearing	264,377	285,574	388,118	367,283	467,186	579,783	533,234	559,382	542,521	281,461	289,768	287,379	291,146	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	1,171,328
6.	Average Net Investment	914,713	974,912	1,014,094	1,051,956	1,156,534	1,178,485	1,187,886	1,175,513	1,178,485	1,169,137	1,171,556	1,172,212	1,170,597	1,170,597
7.	Return on Average Net Investment		\$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
	a. Equity Component Grossed Up For Taxes (B)		1,307	1,383	1,449	1,503	1,652	1,697	1,701	1,706	1,692	1,696	1,697	1,694	19,187
	b. Debt Component Grossed Up For Taxes (C)		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
8.	Investment Expenses		0	0	0	0	0	0	0	0	0	0	0	0	0
	a. Depreciation (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		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	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
11.	Demand Jurisdictional Factor	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
12.	Retail Energy-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (F)		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

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		\$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
	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)		0	0	0	0	0	0	0	0	0	0	0	0	0
3.	Less: Accumulated Depreciation		342,600	512,836	511,983	525,325	542,018	549,114	557,948	563,047	583,359	589,485	606,709	681,830	681,830
4.	CWIP - Non-Interest Bearing		372,206	512,836	511,983	525,325	542,018	549,114	557,948	563,047	583,359	589,485	606,709	681,830	681,830
5.	Net Investment (Lines 2 + 3 + 4)		357,403	442,521	512,409	518,654	533,671	545,566	553,531	560,497	573,203	586,422	598,097	644,270	644,270
7.	Return on Average Net Investment		\$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
	a. Equity Component Grossed Up For Taxes (B)		511	632	732	741	762	779	801	811	830	849	866	933	9,247
	b. Debt Component Grossed Up For Taxes (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
8.	Investment Expenses		0	0	0	0	0	0	0	0	0	0	0	0	0
	a. Depreciation (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		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		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
11.	Demand Jurisdictional Factor		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
12.	Retail Energy-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (F)		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

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		\$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
	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)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3.	Less: Accumulated Depreciation	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	139,594
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	139,594
5.	Net Investment (Lines 2 + 3 + 4)		39,350	70,705	81,623	85,658	98,112	109,756	112,043	115,371	118,053	119,741	121,619	130,869	130,869
6.	Average Net Investment		\$188	\$338	\$391	\$410	\$469	\$525	\$557	\$573	\$587	\$595	\$604	\$650	\$5,887
7.	Return on Average Net Investment		56	101	117	122	140	157	162	167	171	173	176	189	1,731
	a. Equity Component Grossed Up For Taxes (B)		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Debt Component Grossed Up For Taxes (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
8.	Investment Expenses		0	0	0	0	0	0	0	0	0	0	0	0	0
	a. Depreciation (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		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	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
11.	Demand Jurisdictional Factor	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
12.	Retail Energy-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (F)		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

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
	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	1,692	3,564	7,323	12,332	23,314	49,723	51,434	55,000	59,601	59,601
4.	CWIP - Non-Interest Bearing		0	0	0	1,692	3,564	7,323	12,332	23,314	49,723	51,434	55,000	59,601	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	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	57,301
7.	Return on Average Net Investment		\$0	\$0	\$0	\$4	\$13	\$26	\$49	\$89	\$181	\$251	\$264	\$285	\$1,162
	a. Equity Component Grossed Up For Taxes (B)		0	0	0	1	4	8	14	26	53	73	77	83	339
	b. Debt Component Grossed Up For Taxes (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
8.	Investment Expenses		0	0	0	0	0	0	0	0	0	0	0	0	0
	a. Depreciation (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		0	0	0	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		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
11.	Demand Jurisdictional Factor		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
12.	Retail Energy-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (F)		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	\$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
- (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

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

Form 42 - 9A
 Page 1 of 2

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	\$ 5,634,648	100.00%		6.04%

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	\$ 4,086,721	Total	100.00%

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

Form 42 - 9A
 Page 2 of 2

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:

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)