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July 31, 2020

VIA: ELECTRONIC FILING

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

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

Dear Mr. Teitzman:

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

1. Petition of Tampa Electric Company.
2. Prepared Direct Testimony and Exhibit (MAS-2) of M. Ashley Sizemore regarding Environmental Cost Recovery Actual/Estimated True-up for the period January 2020 through December 2020.

Thank you for your assistance in connection with this matter.

Sincerely,



Malcolm N. Means

MNM/bmp
Attachment

cc: All Parties of Record (w/attachment)

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

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

DOCKET NO. 20200007-EI

FILED: July 31, 2020

PETITION OF TAMPA ELECTRIC COMPANY

Tampa Electric Company ("Tampa Electric" or "company"), hereby petitions the Commission for approval of the company's actual/estimated environmental cost recovery true-up amount for the period January 2020 through December 2020, and in support thereof, says:

Environmental Cost Recovery

1. Tampa Electric projects an actual/estimated true-up amount for the January 2020 through December 2020 period, which is based on actual data for the period January 1, 2020 through June 30, 2020 and revised estimates for the period July 1, 2020 through December 31, 2020, to be an under-recovery of \$7,841,176. (See Exhibit No. MAS-2, Document No. 1, Schedule 42-1E).

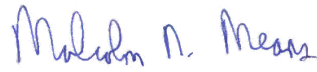
2. For reasons more fully detailed in the Prepared Direct Testimony of witness M. Ashley Sizemore, the environmental compliance costs sought to be approved for cost recovery proposed in this petition are consistent with the provisions of Section 366.8255, Florida Statutes, and with prior rulings by the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

3. Tampa Electric is not aware of any disputed issues of material fact regarding any of the matters stated or relief requested in this petition.

WHEREFORE, Tampa Electric Company requests this Commission's approval of the company's actual/estimated environmental cost recovery true-up calculations for the period January 1, 2020 through December 31, 2020.

DATED this 31st day of July 2020.

Respectfully submitted,



JAMES D. BEASLEY
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MALCOLM N. MEANS
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ATTORNEYS FOR TAMPA ELECTRIC COMPANY

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing Petition, filed on behalf of Tampa Electric Company, has been furnished by electronic mail on this 31st day of July 2020 to the following:

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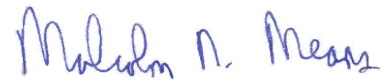
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ATTORNEY



**BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION**

**DOCKET NO. 20200007-EI
IN RE: TAMPA ELECTRIC'S ENVIRONMENTAL
COST RECOVERY**

**ACTUAL/ESTIMATED TRUE-UP
JANUARY 2020 THROUGH DECEMBER 2020**

TESTIMONY AND EXHIBIT

OF

M. ASHLEY SIZEMORE

FILED: JULY 31, 2020

1 **BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION**

2 **PREPARED DIRECT TESTIMONY**

3 **OF**

4 **M. ASHLEY SIZEMORE**

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

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

14
15 **Q.** Have you previously filed testimony in Docket No.
16 20200007-EI?

17
18 **A.** Yes. On June 3, 2020, I submitted my direct testimony
19 and a Notice of Witness Substitution for the Direct
20 Testimony of Penelope A. Rusk, which was originally filed
21 on the company's behalf on April 1, 2020.

22
23 **Q.** Please provide a brief outline of your educational
24 background and business experience.

1 **A.** I received a Bachelor of Arts degree in Political Science
2 and a Master of Business Administration from the University
3 of South Florida in 2005 and 2008, respectively. I joined
4 Tampa Electric in 2010 as a Customer Service Professional.
5 In 2011, I joined the Regulatory Affairs Department as a
6 Rate Analyst. I spent six years in the Regulatory Affairs
7 Department working on environmental, fuel, and capacity
8 cost recovery clauses. During the last three years as a
9 Program Manager in Customer Experience, I managed billing
10 and payment customer solutions, products, and services. I
11 returned to the Regulatory Affairs Department in 2020 as
12 Manager, Rates. My duties entail managing cost recovery for
13 fuel and purchased power, interchange sales, capacity
14 payments, and approved environmental projects. I have ten
15 years of electric utility experience in the areas of
16 customer experience and project management as well as the
17 management of fuel and purchased power, capacity, and
18 environmental cost recovery clauses.

19
20 **Q.** What is the purpose of your direct testimony?
21

22 **A.** The purpose of my testimony is to present, for Commission
23 review and approval, the calculation of the January 2020
24 through December 2020 actual/estimated true-up amount to
25 be refunded or recovered through the Environmental Cost

1 Recovery Clause ("ECRC") during the period January 2021
2 through December 2021. My testimony addresses the
3 recovery of capital and operations and maintenance
4 ("O&M") costs associated with environmental compliance
5 activities for 2020, based on six months of actual data
6 and six months of estimated data. This information will
7 be used in the determination of the environmental cost
8 recovery factors for January 2021 through December 2021.
9

10 **Q.** Have you prepared an exhibit that shows the recoverable
11 environmental costs for the actual/estimated period of
12 January 2020 through December 2020?
13

14 **A.** Yes, Exhibit No. MAS-2, containing nine documents, was
15 prepared under my direction and supervision. It includes
16 Forms 42-1E through 42-9E, which show the current period
17 actual/estimated true-up amount to be used in calculating
18 the cost recovery factors for January 2021 through
19 December 2021.
20

21 **Q.** What has Tampa Electric calculated as the
22 actual/estimated true-up for the current period to be
23 applied during the period January 2021 through December
24 2021?
25

1 **A.** The actual/estimated true-up applicable for the current
2 period, January 2020 through December 2020, is an under-
3 recovery of \$7,841,176. A detailed calculation supporting
4 the true-up amount is shown on Forms 42-1E through 42-9E
5 of my exhibit.

6
7 **Q.** Is Tampa Electric including costs in the actual/estimated
8 true-up filing for any new environmental projects that
9 were not anticipated and included in its 2020 ECRC
10 factors?

11
12 **A.** No. Tampa Electric is not including costs for any new
13 environmental projects that were not anticipated or
14 included in its 2020 ECRC factors.

15
16 **Q.** What depreciation rates were utilized for the capital
17 projects contained in the 2020 actual/estimated true-up?

18
19 **A.** Tampa Electric utilized the depreciation rates approved
20 in Order No. PSC-2012-0175-PAA-EI, issued on April 3,
21 2012, in Docket No. 20110131-EI, with two exceptions. For
22 the Big Bend Fuel Oil Tank No. 1 Upgrade and Big Bend
23 Fuel Oil Tank No. 2 Upgrade projects, the company has
24 utilized depreciation rates approved in Order No.
25 PSC-2018-0594-FOF-EI, issued on December 20, 2018.

1 Q. What capital structure components and cost rates did Tampa
2 Electric rely on to calculate the revenue requirement rate
3 of return for January 2020 through December 2020?
4

5 A. Tampa Electric's revenue requirement rate of return for
6 January 2020 through December 2020 is calculated based on
7 the capital structure components and current period cost
8 rates as approved in Order No. PSC-2012-0425-PAA-EU,
9 issued on August 16, 2012 in Docket No. 20120007-EI. The
10 calculation of the revenue requirement rate of return is
11 shown on Form 42-9E.
12

13 Q. How did the actual/estimated project expenditures for the
14 January 2020 through December 2020 period compare with
15 the company's original projections?
16

17 A. As shown on Form 42-4E, total O&M costs are expected to
18 be \$8,155,287 more than the amount that was originally
19 projected. The total capital expenditures itemized on
20 Form 42-6E, are expected to be \$180,371 less than
21 originally projected. Significant variances for O&M costs
22 and capital project amounts are explained below.
23

24 **O&M Project Variances**

25 O&M expense projections related to planned maintenance

1 work are typically spread across the period in question.
2 However, the company always inspects the units to ensure
3 that the maintenance is needed, before beginning work.
4 The need varies according to the actual usage and
5 associated "wear and tear" on the units. If inspection
6 indicates that the maintenance is not yet needed or if
7 additional work is needed, then the company will have a
8 variance compared to the projection. When inspections
9 indicate that work is not needed now, that maintenance
10 expense will be incurred in a future period when warranted
11 by the condition of the unit.

- 12
- 13 • **Big Bend Unit 3 Flue Gas Desulfurization ("FGD")**
14 **Integration:** The Big Bend Unit 3 FGD Integration project
15 variance is estimated to be \$110,415 or 28.3 percent less
16 than projected. The variance is due to Big Bend Unit 3
17 operating less than originally projected. As a result,
18 less maintenance is required.
 - 19
 - 20 • **Big Bend Units 1 & 2 FGD:** The Big Bend Units 1 & 2 FGD
21 project variance is estimated to be \$111,195 or 44.5
22 percent less than projected. The variance is due to Big
23 Bend Units 1 & 2 operating less than originally projected.
24 As a result, less maintenance is required.
- 25

- 1 • **Big Bend PM Minimization & Monitoring:** The Big Bend PM
2 Minimization & Monitoring project variance is estimated
3 to be \$97,359 or 24.4 percent less than projected. This
4 variance is due to the Big Bend units operating for fewer
5 hours than originally projected. As a result, less
6 maintenance is required.
7
- 8 • **Big Bend Unit 1 SCR:** The Big Bend Unit 1 SCR project
9 variance is \$77,139 or 46.8 percent less than originally
10 projected. This variance is due to Big Bend Unit 1
11 operating for fewer hours than originally projected. As
12 a result, less maintenance is required.
13
- 14 • **Big Bend Unit 2 SCR:** The Big Bend Unit 2 SCR project
15 variance is \$77,437 or 23.5 percent less than originally
16 projected. This variance is due to Big Bend Unit 2
17 operating for fewer hours than originally projected. As
18 a result, less maintenance is required.
19
- 20 • **Big Bend Unit 3 SCR:** The Big Bend Unit 3 SCR project
21 variance is \$258,932 or 36.2 percent less than projected.
22 This variance is due to Big Bend Unit 3 operating for
23 fewer hours than originally projected. As a result, less
24 maintenance is required.
25

- 1 • **Big Bend Unit 4 SCR:** The Big Bend Unit 4 SCR project
2 variance is \$241,496 or 24.9 percent less than projected.
3 This variance is due to Big Bend Unit 4 operating for
4 fewer hours than originally projected. As a result, less
5 maintenance is required.
6
- 7 • **Mercury Air Toxics Standards:** The Mercury Air Toxics
8 Standards ("MATS") project variance is \$25,127 or 93.1
9 percent less than projected. This variance is due to less
10 contractor services required for MATS monitoring activity
11 than originally projected.
12
- 13 • **Big Bend Gypsum Storage Facility:** The Big Bend Gypsum
14 Storage Facility project variance is \$150,887 or 15.9
15 percent less than projected. The variance is due to a
16 reduction in coal generation, compared to the original
17 projection, so the amount of gypsum storage processing
18 required is reduced.
19
- 20 • **Big Bend CCR Rule - Phase II:** The Big Bend Coal Combustion
21 Residual ("CCR") Rule - Phase II project variance is
22 \$9,341,519 or 190.0 percent more than projected. This
23 variance is due to timing differences in the project
24 schedule when compared to the original projection.
25 Earlier delays in project activity associated with

1 landfill availability issues were resolved, and the
2 company was able to secure favorable terms for an
3 expedited CCR disposal transportation schedule, resulting
4 in increased disposal activity and greater cost compared
5 to the original projection.

6 7 **Capital Project Variances**

- 8 • **Big Bend ELG Compliance:** The Big Bend ELG Compliance
9 project variance is \$66,530 or 45.6 percent less than
10 projected. This variance is due to timing differences in
11 the project schedule when compared to the original
12 projection. Project activities have occurred more slowly
13 than originally projected due to permitting delays. FDEP
14 issued its permit regarding the project on April 10, 2020.
15 The project expenditures are still needed and will be
16 incurred in the future.

- 17
18 • **Big Bend Unit 1 Section 316(b) Impingement Mortality:** The
19 Big Bend Unit 1 Section 316(b) Impingement Mortality
20 project variance is \$87,399 or 73.4 percent less than
21 projected. This variance is due to timing differences in
22 the project schedule when compared to the original
23 projection. Project activities have occurred more slowly
24 than originally projected due to permitting delays. The
25 project expenditures are still needed and will be incurred

1 in the future.

2

3 **Q.** Does this conclude your direct testimony?

4

5 **A.** Yes, it does.

6

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25

EXHIBIT TO THE TESTIMONY OF
M. ASHLEY SIZEMORE

TAMPA ELECTRIC'S ENVIRONMENTAL
COST RECOVERY

ACTUAL/ESTIMATED TRUE-UP

JANUARY 2020 THROUGH DECEMBER 2020

INDEX

**TAMPA ELECTRIC COMPANY
ENVIRONMENTAL COST RECOVERY CLAUSE**

**ACTUAL/ESTIMATED TRUE-UP AMOUNT
FOR THE PERIOD
JANUARY 2020 THROUGH DECEMBER 2020**

FORMS 42-1E THROUGH 42-9E

DOCUMENT NO.	TITLE	PAGE
1	FORM 42-1E	13
2	FORM 42-2E	14
3	FORM 42-3E	15
4	FORM 42-4E	16
5	FORM 42-5E	17
6	FORM 42-6E	18
7	FORM 42-7E	19
8	FORM 42-8E	20
9	FORM 42-9E	49

Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of the Current Period Actual / Estimated Amount
January 2020 to December 2020
 (in Dollars)

Form 42 - 1E

<u>Line</u>	<u>Period Amount</u>
1. Over/(Under) Recovery for the Current Period (Form 42-2E, Line 5)	(\$7,885,264)
2. Interest Provision (Form 42-2E, Line 6)	44,088
3. Sum of Current Period Adjustments (Form 42-2E, Line 10)	0
4. Current Period True-Up Amount to be Refunded/(Recovered) In the Projection Period January 2021 to December 2021 (Lines 1 + 2 + 3)	(\$7,841,176)

13

Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of the Current Period Actual / Estimated Amount
January 2020 to December 2020

Form 42 - 2E

Current Period True-Up Amount
 (in Dollars)

Line	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1. ECRC Revenues (net of Revenue Taxes)	\$3,526,547	\$3,344,653	\$3,299,802	\$3,727,610	\$3,712,808	\$4,312,993	\$4,651,384	\$4,705,883	\$4,756,792	\$4,375,650	\$3,655,630	\$3,478,978	\$47,548,730
2. True-Up Provision	542,054	542,054	542,054	542,054	542,054	542,054	542,054	542,054	542,054	542,054	542,054	542,055	6,504,649
3. ECRC Revenues Applicable to Period (Lines 1 + 2)	4,068,601	3,886,707	3,841,856	4,269,664	4,254,862	4,855,047	5,193,438	5,247,937	5,298,846	4,917,704	4,197,684	4,021,033	54,053,379
4. Jurisdictional ECRC Costs													
a. O & M Activities (Form 42-5E, Line 9)	738,601	332,017	1,464,995	2,638,880	1,012,431	2,176,969	1,539,697	1,536,705	1,540,705	1,539,697	1,537,705	1,537,705	17,596,107
b. Capital Investment Projects (Form 42-7E, Line 9)	3,725,028	3,714,545	3,704,392	3,694,361	3,684,230	3,674,442	3,692,699	3,688,884	3,689,789	3,691,528	3,691,703	3,690,935	44,342,536
c. Total Jurisdictional ECRC Costs	4,463,629	4,046,562	5,169,387	6,333,241	4,696,661	5,851,411	5,232,396	5,225,589	5,230,494	5,231,225	5,229,408	5,228,640	61,938,643
5. Over/(Under) Recovery (Line 3 - Line 4c)	(395,028)	(159,855)	(1,327,531)	(2,063,577)	(441,799)	(996,364)	(38,958)	22,348	68,352	(313,521)	(1,031,724)	(1,207,607)	(7,885,264)
6. Interest Provision (Form 42-3E, Line 10)	14,034	12,261	12,474	5,434	236	214	322	339	180	(32)	(421)	(953)	44,088
7. Beginning Balance True-Up & Interest Provision	6,504,649	5,581,601	4,891,953	3,034,842	434,645	(548,972)	(2,087,176)	(2,667,866)	(3,187,233)	(3,660,755)	(4,516,362)	(6,090,561)	6,504,649
a. Deferred True-Up from January to December 2019 (Order No. PSC-2019-0500-FOF-EI)	3,987,915	3,987,915	3,987,915	3,987,915	3,987,915	3,987,915	3,987,915	3,987,915	3,987,915	3,987,915	3,987,915	3,987,915	3,987,915
8. True-Up Collected/(Refunded) (see Line 2)	(542,054)	(542,054)	(542,054)	(542,054)	(542,054)	(542,054)	(542,054)	(542,054)	(542,054)	(542,054)	(542,054)	(542,055)	(6,504,649)
9. End of Period Total True-Up (Lines 5+6+7+7a+8)	9,569,516	8,879,868	7,022,757	4,422,560	3,438,943	1,900,739	1,320,049	800,682	327,160	(528,447)	(2,102,646)	(3,853,261)	(3,853,261)
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)	\$9,569,516	\$8,879,868	\$7,022,757	\$4,422,560	\$3,438,943	\$1,900,739	\$1,320,049	\$800,682	\$327,160	(\$528,447)	(\$2,102,646)	(\$3,853,261)	(\$3,853,261)

14

Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Current Period Actual / Estimated Amount
January 2020 to December 2020

Form 42 - 3E

Interest Provision
(in Dollars)

Line	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1. Beginning True-Up Amount (Form 42-2E, Line 7 + 7a + 10)	\$10,492,564	\$9,569,516	\$8,879,868	\$7,022,757	\$4,422,560	\$3,438,943	\$1,900,739	\$1,320,049	\$800,682	\$327,160	(\$528,447)	(\$2,102,646)	
2. Ending True-Up Amount Before Interest	9,555,482	8,867,607	7,010,283	4,417,126	3,438,707	1,900,525	1,319,727	800,343	326,980	(528,415)	(2,102,225)	(3,852,308)	
3. Total of Beginning & Ending True-Up (Lines 1 + 2)	20,048,046	18,437,123	15,890,151	11,439,883	7,861,267	5,339,468	3,220,466	2,120,392	1,127,662	(201,255)	(2,630,672)	(5,954,954)	
4. Average True-Up Amount (Line 3 x 1/2)	10,024,023	9,218,562	7,945,076	5,719,942	3,930,634	2,669,734	1,610,233	1,060,196	563,831	(100,628)	(1,315,336)	(2,977,477)	
5. Interest Rate (First Day of Reporting Business Month)	1.71%	1.64%	1.56%	2.21%	0.06%	0.08%	0.11%	0.38%	0.38%	0.38%	0.38%	0.38%	
6. Interest Rate (First Day of Subsequent Business Month)	1.64%	1.56%	2.21%	0.06%	0.08%	0.11%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	
7. Total of Beginning & Ending Interest Rates (Lines 5 + 6)	3.35%	3.20%	3.77%	2.27%	0.14%	0.19%	0.49%	0.76%	0.76%	0.76%	0.76%	0.76%	
8. Average Interest Rate (Line 7 x 1/2)	1.675%	1.600%	1.885%	1.135%	0.070%	0.095%	0.245%	0.380%	0.380%	0.380%	0.380%	0.380%	
9. Monthly Average Interest Rate (Line 8 x 1/12)	0.140%	0.133%	0.157%	0.095%	0.006%	0.008%	0.020%	0.032%	0.032%	0.032%	0.032%	0.032%	
10. Interest Provision for the Month (Line 4 x Line 9)	\$14,034	\$12,261	\$12,474	\$5,434	\$236	\$214	\$322	\$339	\$180	(\$32)	(\$421)	(\$953)	\$44,088

Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Current Period Actual / Estimated Amount
January 2020 to December 2020

Form 42 - 4E

Variance Report of O & M Activities
(In Dollars)

Line	(1)	(2)	(3)	(4)
	Actual / Estimated	Original Projection	Variance Amount	Percent
1. Description of O&M Activities				
a. Big Bend Unit 3 FGD Integration	\$280,339	\$390,754	(\$110,415)	-28.3%
b. Big Bend Units 1 & 2 Flue Gas Conditioning	0	0	0	0.0%
c. SO ₂ Emissions Allowances	(18)	71	(89)	-125.6%
d. Big Bend Units 1 & 2 FGD	138,950	250,146	(111,195)	-44.5%
e. Big Bend PM Minimization and Monitoring	301,141	398,500	(97,359)	-24.4%
f. Big Bend NO _x Emissions Reduction	6,006	12,000	(5,994)	-50.0%
g. NPDES Annual Surveillance Fees	34,500	34,500	0	0.0%
h. Gannon Thermal Discharge Study	0	0	0	0.0%
i. Polk NO _x Emissions Reduction	0	0	0	0.0%
j. Bayside SCR and Ammonia	93,185	119,000	(25,815)	-21.7%
k. Big Bend Unit 4 SOFA	0	0	0	0.0%
l. Big Bend Unit 1 Pre-SCR	5,400	10,800	(5,400)	-50.0%
m. Big Bend Unit 2 Pre-SCR	6,175	10,800	(4,625)	-42.8%
n. Big Bend Unit 3 Pre-SCR	6,815	12,000	(5,185)	-43.2%
o. Clean Water Act Section 316(b) Phase II Study	28,110	40,000	(11,891)	-29.7%
p. Arsenic Groundwater Standard Program	15,858	0	15,858	0.0%
q. Big Bend Unit 1 SCR	87,529	164,668	(77,139)	-46.8%
r. Big Bend Unit 2 SCR	252,179	329,616	(77,437)	-23.5%
s. Big Bend Unit 3 SCR	457,095	716,027	(258,932)	-36.2%
t. Big Bend Unit 4 SCR	727,138	968,634	(241,496)	-24.9%
u. Mercury Air Toxics Standards	1,873	27,000	(25,127)	-93.1%
v. Greenhouse Gas Reduction Program	93,149	93,150	0	0.0%
w. Big Bend Gypsum Storage Facility	796,177	947,064	(150,887)	-15.9%
x. Big Bend CCR Rule - Phase I	6,381	0	6,381	0.0%
y. Big Bend ELG Compliance	515	0	515	0.0%
z. Big Bend CCR Rule - Phase II	14,257,611	4,916,092	9,341,519	190.0%
aa. Big Bend Unit 1 Sec. 316(b) Impingement Mortality	0	0	0	0.0%
2. Total Investment Projects - Recoverable Costs	\$17,596,108	\$9,440,822	\$8,155,287	86.4%
3. Recoverable Costs Allocated to Energy	\$17,517,640	\$9,366,322	\$8,151,320	87.0%
4. Recoverable Costs Allocated to Demand	\$78,468	\$74,500	\$3,967	5.3%

Notes:

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

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
 Calculation of the Current Period Actual / Estimated Amount
 January 2020 to December 2020

Form 42 - 5E

O&M Activities
 (in Dollars)

Line	Actual	Actual	Actual	Actual	Actual	Actual	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	End of	Method of Classification	
	January	February	March	April	May	June	July	August	September	October	November	December	Total	Demand	Energy	
1.	Description of O&M Activities															
a.	\$11,352	\$9,360	\$20,751	\$6,779	\$30,045	\$15,556	\$31,083	\$31,083	\$31,083	\$31,083	\$31,083	\$31,083	\$31,083	\$280,339		\$280,339
b.	0	0	0	0	0	0	0	0	0	0	0	0	0	0		0
c.	2	5	4	(39)	0	2	(4)	4	4	(4)	4	4	(18)		(18)	
d.	3,833	665	1,428	5,488	2,279	184	20,845	20,845	20,845	20,845	20,845	20,845	20,845	138,950		138,950
e.	15,123	2,276	509	24,542	18,776	40,666	33,208	33,208	33,208	33,208	33,208	33,208	33,208	301,141		301,141
f.	6	0	0	0	0	0	1,000	1,000	1,000	1,000	1,000	1,000	1,000	6,006		6,006
g.	46,000	(11,500)	0	0	0	0	0	0	0	0	0	0	0	34,500	\$34,500	
h.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
i.	0	0	0	0	0	0	0	0	0	0	0	0	0	0		0
j.	8,637	11,613	8,680	0	0	3,255	12,000	12,000	11,000	10,000	8,000	8,000	8,000	93,185		93,185
k.	0	0	0	0	0	0	0	0	0	0	0	0	0	0		0
l.	0	0	0	0	0	0	900	900	900	900	900	900	900	5,400		5,400
m.	0	0	0	0	0	775	900	900	900	900	900	900	900	6,175		6,175
n.	0	815	0	0	0	0	1,000	1,000	1,000	1,000	1,000	1,000	1,000	6,815		6,815
o.	0	(498)	0	0	2,219	3,389	3,000	0	5,000	5,000	5,000	5,000	5,000	28,110	28,110	
p.	0	2,014	2,297	453	17,197	(12,102)	1,000	1,000	1,000	1,000	1,000	1,000	1,000	15,858	15,858	
q.	1,917	6,955	162	5,389	2,130	0	6,692	10,531	14,151	15,687	14,481	9,434	87,529		87,529	
r.	26,759	646	5,406	176	9,673	2,373	32,349	26,315	31,252	37,834	54,618	24,779	252,179		252,179	
s.	44,130	45,008	32,897	16,070	18,659	8,296	48,471	48,691	48,910	64,378	41,999	39,586	457,095		457,095	
t.	47,684	102,104	16,560	9,786	10,017	21,672	94,067	96,042	87,266	63,680	70,481	107,780	727,138		727,138	
u.	0	0	0	1,621	252	0	0	0	0	0	0	0	0	1,873		1,873
v.	0	0	0	93,149	0	0	0	0	0	0	0	0	0	93,149		93,149
w.	186,918	61,140	40,791	9,740	4,698	19,357	78,922	78,922	78,922	78,922	78,922	78,922	796,177		796,177	
x.	2,988	3,393	0	0	0	0	0	0	0	0	0	0	0	6,381		6,381
y.	0	0	515	0	0	0	0	0	0	0	0	0	0	515		515
z.	343,254	98,022	1,334,995	2,465,726	896,487	2,073,546	1,174,264	1,174,264	1,174,264	1,174,264	1,174,264	1,174,264	14,257,611		14,257,611	
aa.	0	0	0	0	0	0	0	0	0	0	0	0	0	0		0
2.	738,601	332,017	1,464,995	2,638,880	1,012,431	2,176,969	1,539,697	1,536,705	1,540,705	1,539,697	1,537,705	1,537,705	17,596,108	\$78,468	\$17,517,640	
3.	692,601	342,001	1,462,698	2,638,427	993,016	2,185,682	1,535,697	1,535,705	1,534,705	1,533,697	1,531,705	1,531,705	17,517,640			
4.	46,000	(9,984)	2,297	453	19,415	(8,713)	4,000	1,000	6,000	6,000	6,000	6,000	78,468			
5.	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000			
6.	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000			
7.	692,601	342,001	1,462,698	2,638,427	993,016	2,185,682	1,535,697	1,535,705	1,534,705	1,533,697	1,531,705	1,531,705	17,517,639			
8.	46,000	(9,984)	2,297	453	19,415	(8,713)	4,000	1,000	6,000	6,000	6,000	6,000	78,468			
9.	\$738,601	\$332,017	\$1,464,995	\$2,638,880	\$1,012,431	\$2,176,969	\$1,539,697	\$1,536,705	\$1,540,705	\$1,539,697	\$1,537,705	\$1,537,705	\$17,596,107			

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

DOCKET NO. 20200007-EI
 ECRC 2020 ACTUAL/ESTIMATED TRUE-UP
 EXHIBIT NO. MAS-2, DOCUMENT NO. 5, PAGE 1 OF 1

Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Current Period Actual / Estimated Amount
January 2020 to December 2020

Form 42 - 6E

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

Line	(1)	(2)	(3) Variance	
	Actual / Estimated	Original Projection	Amount	Percent
1.	Description of Investment Projects			
a.	\$924,091	\$925,246	(\$1,155)	-0.1%
b.	221,125	221,202	(77)	0.0%
c.	47,462	47,504	(42)	-0.1%
d.	68,615	68,637	(22)	0.0%
e.	112,855	112,892	(37)	0.0%
f.	73,018	73,061	(43)	-0.1%
g.	53,081	53,118	(37)	-0.1%
h.	8,161	8,169	(8)	-0.1%
i.	5,648,115	5,653,336	(5,221)	-0.1%
j.	1,536,807	1,538,736	(1,929)	-0.1%
k.	490,945	491,669	(724)	-0.1%
l.	1,726,237	1,728,246	(2,009)	-0.1%
m.	106,750	106,858	(108)	-0.1%
n.	189,720	189,948	(228)	-0.1%
o.	129,410	129,539	(129)	-0.1%
p.	123,724	123,858	(134)	-0.1%
q.	222,214	222,468	(254)	-0.1%
r.	7,398,711	7,406,274	(7,563)	-0.1%
s.	8,118,899	8,127,778	(8,879)	-0.1%
t.	6,610,540	6,617,819	(7,279)	-0.1%
u.	5,300,112	5,306,154	(6,042)	-0.1%
v.	2,039,210	2,041,735	(2,525)	-0.1%
w.	795,655	801,028	(5,373)	-0.7%
x.	(2,658)	(2,664)	6	-0.2%
y.	2,017,798	2,020,559	(2,761)	-0.1%
z.	162,574	185,453	(22,879)	-12.3%
aa.	108,456	59,446	49,010	82.4%
ab.	79,304	145,834	(66,530)	-45.6%
ac.	31,605	119,004	(87,399)	-73.4%
2.	\$44,342,536	\$44,522,907	(\$180,371)	-0.4%
3.	\$43,779,127	\$43,831,641	(\$52,514)	-0.1%
4.	\$563,409	\$691,266	(\$127,857)	-18.5%

Notes:

Column (1) is the End of Period Totals on Form 42-7E.
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
 Calculation of the Current Period Actual / Estimated Amount
 January 2020 to December 2020

Capital Investment Projects-Recoverable Costs
 (in Dollars)

Line	Description (A)		Actual	Actual	Actual	Actual	Actual	Actual	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	End of	Method of Classification		
			January	February	March	April	May	June	July	August	September	October	November	December	Period Total	Demand	Energy	
1.	a.	Big Bend Unit 3 FGD Integration	1	\$77,713	\$77,527	\$77,343	\$77,158	\$76,972	\$76,787	\$77,234	\$77,046	\$76,859	\$76,671	\$76,484	\$76,297	\$924,091		\$924,091
	b.	Big Bend Units 1 and 2 Flue Gas Conditioning	2	18,984	18,880	18,776	18,673	18,570	18,465	18,362	18,287	18,182	18,077	17,972	17,867	221,125		221,125
	c.	Big Bend Unit 4 Continuous Emissions Monitors	3	4,026	4,012	3,996	3,982	3,967	3,952	3,959	3,943	3,929	3,913	3,899	3,884	47,462		47,462
	d.	Big Bend Fuel Oil Tank # 1 Upgrade	4	5,895	5,863	5,829	5,797	5,764	5,731	5,706	5,672	5,640	5,606	5,572	5,540	68,615	\$68,615	
	e.	Big Bend Fuel Oil Tank # 2 Upgrade	5	9,697	9,642	9,588	9,534	9,481	9,427	9,384	9,330	9,275	9,221	9,166	9,110	112,855	112,855	
	f.	Big Bend Unit 1 Classifier Replacement	6	6,229	6,201	6,173	6,144	6,117	6,089	6,082	6,054	6,025	5,997	5,968	5,939	73,018		73,018
	g.	Big Bend Unit 2 Classifier Replacement	7	4,522	4,503	4,482	4,463	4,444	4,424	4,423	4,403	4,384	4,364	4,345	4,324	53,081		53,081
	h.	Big Bend Section 114 Mercury Testing Platform	8	688	686	684	682	681	678	682	680	678	676	674	672	8,161		8,161
	i.	Big Bend Units 1 & 2 FGD	9	478,583	476,901	475,221	473,540	471,860	470,179	471,229	469,526	467,824	466,120	464,417	462,715	5,648,115		5,648,115
	j.	Big Bend FGD Optimization and Utilization	10	129,227	128,921	128,615	128,309	128,004	127,698	128,447	128,137	127,827	127,518	127,207	126,897	1,536,807		1,536,807
	k.	Big Bend NO _x Emissions Reduction	11	41,071	41,006	40,940	40,875	40,810	40,744	41,082	41,016	40,950	40,883	40,817	40,751	490,945		490,945
	l.	Big Bend PM Minimization and Monitoring	12	145,465	145,074	144,683	144,292	143,902	143,511	144,208	143,812	143,416	143,020	142,625	142,229	1,726,237		1,726,237
	m.	Polk NO _x Emissions Reduction	13	9,023	8,995	8,967	8,938	8,910	8,881	8,911	8,882	8,854	8,825	8,797	8,769	106,750		106,750
	n.	Big Bend Unit 4 SOFA	14	15,974	15,934	15,893	15,852	15,810	15,769	15,852	15,811	15,769	15,727	15,685	15,644	189,720		189,720
	o.	Big Bend Unit 1 Pre-SCR	15	10,944	10,909	10,874	10,838	10,803	10,768	10,802	10,766	10,730	10,694	10,659	10,623	129,410		129,410
	p.	Big Bend Unit 2 Pre-SCR	16	10,447	10,416	10,385	10,353	10,322	10,291	10,331	10,299	10,267	10,234	10,201	10,173	123,724		123,724
	q.	Big Bend Unit 3 Pre-SCR	17	18,730	18,679	18,628	18,577	18,526	18,475	18,563	18,511	18,459	18,407	18,355	18,304	222,214		222,214
	r.	Big Bend Unit 1 SCR	18	625,491	623,508	621,523	619,540	617,555	615,572	617,612	615,602	613,592	611,582	609,572	607,562	7,398,711		7,398,711
	s.	Big Bend Unit 2 SCR	19	685,248	683,243	681,238	679,234	677,230	675,225	677,991	675,960	673,929	671,898	669,867	667,836	8,118,899		8,118,899
	t.	Big Bend Unit 3 SCR	20	557,845	556,227	554,610	552,992	551,374	549,757	552,053	550,414	548,776	547,136	545,498	543,858	6,610,540		6,610,540
	u.	Big Bend Unit 4 SCR	21	446,857	445,621	444,387	443,151	441,917	440,681	442,712	441,460	440,209	438,957	437,706	436,454	5,300,112		5,300,112
	v.	Big Bend FGD System Reliability	22	170,984	170,653	170,322	169,991	169,660	169,329	170,551	170,215	169,880	169,544	169,208	168,873	2,039,210		2,039,210
	w.	Mercury Air Toxics Standards	23	66,806	66,662	66,519	66,376	66,233	66,090	66,524	66,379	66,234	66,089	65,944	65,799	795,655		795,655
	x.	SO ₂ Emissions Allowances (B)	24	(220)	(220)	(220)	(220)	(220)	(220)	(223)	(223)	(223)	(223)	(223)	(223)	(2,658)		(2,658)
	y.	Big Bend Gypsum Storage Facility	25	169,224	168,891	168,558	168,225	167,892	167,559	168,751	168,414	168,077	167,740	167,402	167,065	2,017,798		2,017,798
	z.	Big Bend CCR Rule - Phase I	26	9,841	9,886	9,913	9,937	9,995	10,099	11,277	13,451	16,268	19,400	21,121	21,386	162,574	162,574	
	aa.	Big Bend CCR Rule - Phase II	27	4,432	4,563	4,731	4,924	5,163	5,505	5,868	6,668	11,070	14,464	18,341	21,727	108,456	108,456	
	ab.	Big Bend ELG Compliance	28	907	931	1,016	1,153	1,292	1,446	2,389	5,114	8,875	13,329	18,475	24,377	79,304	79,304	
	ac.	Big Bend Unit 1 Sec. 316(b) Impingement Mortality	29	395	431	718	1,051	1,196	1,530	1,907	2,255	4,034	5,657	5,946	6,485	31,605	31,605	
2.	Total Investment Projects - Recoverable Costs			3,725,028	3,714,545	3,704,392	3,694,361	3,684,230	3,674,442	3,692,699	3,688,884	3,689,789	3,691,528	3,691,703	3,690,935	44,342,536	\$563,409	\$43,779,127
3.	Recoverable Costs Allocated to Energy			3,693,861	3,683,229	3,672,597	3,661,965	3,651,339	3,640,704	3,656,168	3,645,394	3,634,627	3,623,851	3,613,082	3,602,310	43,779,127		43,779,127
4.	Recoverable Costs Allocated to Demand			31,167	31,316	31,795	32,396	32,891	33,738	36,531	43,490	55,162	67,677	78,621	88,625	563,409	563,409	
5.	Retail Energy Jurisdictional Factor			1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000			
6.	Retail Demand Jurisdictional Factor			1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000			
7.	Jurisdictional Energy Recoverable Costs (C)			3,693,861	3,683,229	3,672,597	3,661,965	3,651,339	3,640,704	3,656,168	3,645,394	3,634,627	3,623,851	3,613,082	3,602,310	43,779,127		
8.	Jurisdictional Demand Recoverable Costs (D)			31,167	31,316	31,795	32,396	32,891	33,738	36,531	43,490	55,162	67,677	78,621	88,625	563,409		
9.	Total Jurisdictional Recoverable Costs for Investment Projects (Lines 7 + 8)			\$3,725,028	\$3,714,545	\$3,704,392	\$3,694,361	\$3,684,230	\$3,674,442	\$3,692,699	\$3,688,884	\$3,689,789	\$3,691,528	\$3,691,703	\$3,690,935	\$44,342,536		

Notes:

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

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Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of the Current Period Actual / Estimated Amount
January 2020 to December 2020

Form 42-8E
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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	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other - AFUDC (excl from CWIP)		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$13,763,263	\$13,763,263	\$13,763,263	\$13,763,263	\$13,763,263	\$13,763,263	\$13,763,263	\$13,763,263	\$13,763,263	\$13,763,263	\$13,763,263	\$13,763,263	\$13,763,263	\$13,763,263
3.	Less: Accumulated Depreciation	(6,132,393)	(6,161,231)	(6,190,069)	(6,218,907)	(6,247,745)	(6,276,583)	(6,305,421)	(6,334,259)	(6,363,097)	(6,391,935)	(6,420,773)	(6,449,611)	(6,478,449)	
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)	\$7,630,870	\$7,602,032	\$7,573,194	\$7,544,356	\$7,515,518	\$7,486,680	\$7,457,842	\$7,429,004	\$7,400,166	\$7,371,328	\$7,342,490	\$7,313,652	\$7,284,814	
6.	Average Net Investment		7,616,451	7,587,613	7,558,775	7,529,937	7,501,099	7,472,261	7,443,423	7,414,585	7,385,747	7,356,909	7,328,071	7,299,233	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$37,851	\$37,707	\$37,564	\$37,421	\$37,277	\$37,134	\$37,277	\$37,132	\$36,988	\$36,843	\$36,699	\$36,555	\$446,448
b.	Debt Component Grossed Up For Taxes (C)		11,024	10,982	10,941	10,899	10,857	10,815	11,119	11,076	11,033	10,990	10,947	10,904	131,587
8.	Investment Expenses														
a.	Depreciation (D)		28,838	28,838	28,838	28,838	28,838	28,838	28,838	28,838	28,838	28,838	28,838	28,838	346,056
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		77,713	77,527	77,343	77,158	76,972	76,787	77,234	77,046	76,859	76,671	76,484	76,297	924,091
a.	Recoverable Costs Allocated to Energy		77,713	77,527	77,343	77,158	76,972	76,787	77,234	77,046	76,859	76,671	76,484	76,297	924,091
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		77,713	77,527	77,343	77,158	76,972	76,787	77,234	77,046	76,859	76,671	76,484	76,297	924,091
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)		\$77,713	\$77,527	\$77,343	\$77,158	\$76,972	\$76,787	\$77,234	\$77,046	\$76,859	\$76,671	\$76,484	\$76,297	\$924,091

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 5.9635% x 1/12 (Jan-Jun) and Line 6 x 6.0096% 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 1.7369% x 1/12 (Jan-Jun) and Line 6 x 1.7926% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rates are 2.5%, 3.1%, and 3.4%.
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of the Current Period Actual / Estimated Amount
January 2020 to December 2020

Form 42-8E
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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	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	
3.	Less: Accumulated Depreciation	(4,566,662)	(4,582,803)	(4,598,944)	(4,615,085)	(4,631,226)	(4,647,367)	(4,663,508)	(4,679,649)	(4,695,790)	(4,711,931)	(4,728,072)	(4,744,213)	(4,760,354)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	\$451,072	\$434,931	\$418,790	\$402,649	\$386,508	\$370,367	\$354,226	\$338,085	\$321,944	\$305,803	\$289,662	\$273,521	\$257,380	
6.	Average Net Investment		443,002	426,861	410,720	394,579	378,438	362,297	346,156	330,015	313,874	297,733	281,592	265,451	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$2,202	\$2,121	\$2,041	\$1,961	\$1,881	\$1,800	\$1,734	\$1,653	\$1,572	\$1,491	\$1,410	\$1,329	\$21,195
b.	Debt Component Grossed Up For Taxes (C)		641	618	594	571	548	524	517	493	469	445	421	397	6,238
8.	Investment Expenses														
a.	Depreciation (D)		16,141	16,141	16,141	16,141	16,141	16,141	16,141	16,141	16,141	16,141	16,141	16,141	193,692
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		18,984	18,880	18,776	18,673	18,570	18,465	18,392	18,287	18,182	18,077	17,972	17,867	221,125
a.	Recoverable Costs Allocated to Energy		18,984	18,880	18,776	18,673	18,570	18,465	18,392	18,287	18,182	18,077	17,972	17,867	221,125
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		18,984	18,880	18,776	18,673	18,570	18,465	18,392	18,287	18,182	18,077	17,972	17,867	221,125
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)		\$18,984	\$18,880	\$18,776	\$18,673	\$18,570	\$18,465	\$18,392	\$18,287	\$18,182	\$18,077	\$17,972	\$17,867	\$221,125

Notes:

- (A) Applicable depreciable base for Big Bend; accounts 312.41 (\$2,676,217) and 312.42 (\$2,341,517)
- (B) Line 6 x 5.9635% x 1/12 (Jan-Jun) and Line 6 x 6.0096% 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 1.7369% x 1/12 (Jan-Jun) and Line 6 x 1.7926% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rates are 4.0% and 3.7%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of the Current Period Actual / Estimated Amount
January 2020 to December 2020

Form 42-8E
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Return on Capital Investments, Depreciation and Taxes
 For Project: Big Bend Unit 4 Continuous Emissions Monitors
 (in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	
3.	Less: Accumulated Depreciation	(597,605)	(599,915)	(602,225)	(604,535)	(606,845)	(609,155)	(611,465)	(613,775)	(616,085)	(618,395)	(620,705)	(623,015)	(625,325)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	\$268,606	\$266,296	\$263,986	\$261,676	\$259,366	\$257,056	\$254,746	\$252,436	\$250,126	\$247,816	\$245,506	\$243,196	\$240,886	
6.	Average Net Investment		267,451	265,141	262,831	260,521	258,211	255,901	253,591	251,281	248,971	246,661	244,351	242,041	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$1,329	\$1,318	\$1,306	\$1,295	\$1,283	\$1,272	\$1,270	\$1,258	\$1,247	\$1,235	\$1,224	\$1,212	\$15,249
b.	Debt Component Grossed Up For Taxes (C)		387	384	380	377	374	370	379	375	372	368	365	362	4,493
8.	Investment Expenses														
a.	Depreciation (D)		2,310	2,310	2,310	2,310	2,310	2,310	2,310	2,310	2,310	2,310	2,310	2,310	27,720
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		4,026	4,012	3,996	3,982	3,967	3,952	3,959	3,943	3,929	3,913	3,899	3,884	47,462
a.	Recoverable Costs Allocated to Energy		4,026	4,012	3,996	3,982	3,967	3,952	3,959	3,943	3,929	3,913	3,899	3,884	47,462
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		4,026	4,012	3,996	3,982	3,967	3,952	3,959	3,943	3,929	3,913	3,899	3,884	47,462
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)		\$4,026	\$4,012	\$3,996	\$3,982	\$3,967	\$3,952	\$3,959	\$3,943	\$3,929	\$3,913	\$3,899	\$3,884	\$47,462

Notes:

- (A) Applicable depreciable base for Big Bend; account 315.44
- (B) Line 6 x 5.9635% x 1/12 (Jan-Jun) and Line 6 x 6.0096% 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 1.7369% x 1/12 (Jan-Jun) and Line 6 x 1.7926% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rate is 3.2%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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 ECRC 2020 ACTUAL/ESTIMATED TRUE-UP
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Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of the Current Period Actual / Estimated Amount
January 2020 to December 2020

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	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate 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	(374,626)	(379,749)	(384,872)	(389,995)	(395,118)	(400,241)	(405,364)	(410,487)	(415,610)	(420,733)	(425,856)	(430,979)	(436,102)	
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)	\$122,952	\$117,829	\$112,706	\$107,583	\$102,460	\$97,337	\$92,214	\$87,091	\$81,968	\$76,845	\$71,722	\$66,599	\$61,476	
6.	Average Net Investment		120,391	115,268	110,145	105,022	99,899	94,776	89,653	84,530	79,407	74,284	69,161	64,038	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$598	\$573	\$547	\$522	\$496	\$471	\$449	\$423	\$398	\$372	\$346	\$321	\$5,516
b.	Debt Component Grossed Up For Taxes (C)		174	167	159	152	145	137	134	126	119	111	103	96	1,623
8.	Investment Expenses														
a.	Depreciation (D)		5,123	5,123	5,123	5,123	5,123	5,123	5,123	5,123	5,123	5,123	5,123	5,123	61,476
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		5,895	5,863	5,829	5,797	5,764	5,731	5,706	5,672	5,640	5,606	5,572	5,540	68,615
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		5,895	5,863	5,829	5,797	5,764	5,731	5,706	5,672	5,640	5,606	5,572	5,540	68,615
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (F)		5,895	5,863	5,829	5,797	5,764	5,731	5,706	5,672	5,640	5,606	5,572	5,540	68,615
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$5,895	\$5,863	\$5,829	\$5,797	\$5,764	\$5,731	\$5,706	\$5,672	\$5,640	\$5,606	\$5,572	\$5,540	\$68,615

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.40
- (B) Line 6 x 5.9635% x 1/12 (Jan-Jun) and Line 6 x 6.0096% 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 1.7369% x 1/12 (Jan-Jun) and Line 6 x 1.7926% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rate is 12.4%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of the Current Period Actual / Estimated Amount
January 2020 to December 2020

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	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$818,401	\$818,401	\$818,401	\$818,401	\$818,401	\$818,401	\$818,401	\$818,401	\$818,401	\$818,401	\$818,401	\$818,401	\$818,401	
3.	Less: Accumulated Depreciation	(616,174)	(624,600)	(633,026)	(641,452)	(649,878)	(658,304)	(666,730)	(675,156)	(683,582)	(692,008)	(700,434)	(708,860)	(717,286)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	<u>\$202,227</u>	<u>\$193,801</u>	<u>\$185,375</u>	<u>\$176,949</u>	<u>\$168,523</u>	<u>\$160,097</u>	<u>\$151,671</u>	<u>\$143,245</u>	<u>\$134,819</u>	<u>\$126,393</u>	<u>\$117,967</u>	<u>\$109,541</u>	<u>\$101,115</u>	
6.	Average Net Investment		198,014	189,588	181,162	172,736	164,310	155,884	147,458	139,032	130,606	122,180	113,754	105,328	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$984	\$942	\$900	\$858	\$817	\$775	\$738	\$696	\$654	\$612	\$570	\$527	\$9,073
b.	Debt Component Grossed Up For Taxes (C)		287	274	262	250	238	226	220	208	195	183	170	157	2,670
8.	Investment Expenses														
a.	Depreciation (D)		8,426	8,426	8,426	8,426	8,426	8,426	8,426	8,426	8,426	8,426	8,426	8,426	101,112
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		9,697	9,642	9,588	9,534	9,481	9,427	9,384	9,330	9,275	9,221	9,166	9,110	112,855
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		9,697	9,642	9,588	9,534	9,481	9,427	9,384	9,330	9,275	9,221	9,166	9,110	112,855
10.	Energy Jurisdictional Factor		1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	
11.	Demand Jurisdictional Factor		1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	
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)		9,697	9,642	9,588	9,534	9,481	9,427	9,384	9,330	9,275	9,221	9,166	9,110	112,855
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		<u>\$9,697</u>	<u>\$9,642</u>	<u>\$9,588</u>	<u>\$9,534</u>	<u>\$9,481</u>	<u>\$9,427</u>	<u>\$9,384</u>	<u>\$9,330</u>	<u>\$9,275</u>	<u>\$9,221</u>	<u>\$9,166</u>	<u>\$9,110</u>	<u>\$112,855</u>

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.40
- (B) Line 6 x 5.9635% x 1/12 (Jan-Jun) and Line 6 x 6.0096% 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 1.7369% x 1/12 (Jan-Jun) and Line 6 x 1.7926% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rate is 12.4%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of the Current Period Actual / Estimated Amount
January 2020 to December 2020

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	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	
3.	Less: Accumulated Depreciation	(1,027,160)	(1,031,548)	(1,035,936)	(1,040,324)	(1,044,712)	(1,049,100)	(1,053,488)	(1,057,876)	(1,062,264)	(1,066,652)	(1,071,040)	(1,075,428)	(1,079,816)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	\$289,097	\$284,709	\$280,321	\$275,933	\$271,545	\$267,157	\$262,769	\$258,381	\$253,993	\$249,605	\$245,217	\$240,829	\$236,441	
6.	Average Net Investment		286,903	282,515	278,127	273,739	269,351	264,963	260,575	256,187	251,799	247,411	243,023	238,635	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$1,426	\$1,404	\$1,382	\$1,360	\$1,339	\$1,317	\$1,305	\$1,283	\$1,261	\$1,239	\$1,217	\$1,195	\$15,728
b.	Debt Component Grossed Up For Taxes (C)		415	409	403	396	390	384	389	383	376	370	363	356	4,634
8.	Investment Expenses														
a.	Depreciation (D)		4,388	4,388	4,388	4,388	4,388	4,388	4,388	4,388	4,388	4,388	4,388	4,388	52,656
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		6,229	6,201	6,173	6,144	6,117	6,089	6,082	6,054	6,025	5,997	5,968	5,939	73,018
a.	Recoverable Costs Allocated to Energy		6,229	6,201	6,173	6,144	6,117	6,089	6,082	6,054	6,025	5,997	5,968	5,939	73,018
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		6,229	6,201	6,173	6,144	6,117	6,089	6,082	6,054	6,025	5,997	5,968	5,939	73,018
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)		\$6,229	\$6,201	\$6,173	\$6,144	\$6,117	\$6,089	\$6,082	\$6,054	\$6,025	\$5,997	\$5,968	\$5,939	\$73,018

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.41
- (B) Line 6 x 5.9635% x 1/12 (Jan-Jun) and Line 6 x 6.0096% 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 1.7369% x 1/12 (Jan-Jun) and Line 6 x 1.7926% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rate is 4.0%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of the Current Period Actual / Estimated Amount
January 2020 to December 2020

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	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794
3.	Less: Accumulated Depreciation	(751,734)	(754,770)	(757,806)	(760,842)	(763,878)	(766,914)	(769,950)	(772,986)	(776,022)	(779,058)	(782,094)	(785,130)	(788,166)	
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)	\$233,060	\$230,024	\$226,988	\$223,952	\$220,916	\$217,880	\$214,844	\$211,808	\$208,772	\$205,736	\$202,700	\$199,664	\$196,628	
6.	Average Net Investment		231,542	228,506	225,470	222,434	219,398	216,362	213,326	210,290	207,254	204,218	201,182	198,146	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$1,151	\$1,136	\$1,120	\$1,105	\$1,090	\$1,075	\$1,068	\$1,053	\$1,038	\$1,023	\$1,008	\$992	\$12,859
b.	Debt Component Grossed Up For Taxes (C)		335	331	326	322	318	313	319	314	310	305	301	296	3,790
8.	Investment Expenses														
a.	Depreciation (D)		3,036	3,036	3,036	3,036	3,036	3,036	3,036	3,036	3,036	3,036	3,036	3,036	36,432
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		4,522	4,503	4,482	4,463	4,444	4,424	4,423	4,403	4,384	4,364	4,345	4,324	53,081
a.	Recoverable Costs Allocated to Energy		4,522	4,503	4,482	4,463	4,444	4,424	4,423	4,403	4,384	4,364	4,345	4,324	53,081
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		4,522	4,503	4,482	4,463	4,444	4,424	4,423	4,403	4,384	4,364	4,345	4,324	53,081
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)		\$4,522	\$4,503	\$4,482	\$4,463	\$4,444	\$4,424	\$4,423	\$4,403	\$4,384	\$4,364	\$4,345	\$4,324	\$53,081

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.42
- (B) Line 6 x 5.9635% x 1/12 (Jan-Jun) and Line 6 x 6.0096% 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 1.7369% x 1/12 (Jan-Jun) and Line 6 x 1.7926% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rate is 3.7%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of the Current Period Actual / Estimated Amount
January 2020 to December 2020

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	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737
3.	Less: Accumulated Depreciation	(58,915)	(59,207)	(59,499)	(59,791)	(60,083)	(60,375)	(60,667)	(60,959)	(61,251)	(61,543)	(61,835)	(62,127)	(62,419)	
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)	\$61,822	\$61,530	\$61,238	\$60,946	\$60,654	\$60,362	\$60,070	\$59,778	\$59,486	\$59,194	\$58,902	\$58,610	\$58,318	
6.	Average Net Investment		61,676	61,384	61,092	60,800	60,508	60,216	59,924	59,632	59,340	59,048	58,756	58,464	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$307	\$305	\$304	\$302	\$301	\$299	\$300	\$299	\$297	\$296	\$294	\$293	\$3,597
b.	Debt Component Grossed Up For Taxes (C)		89	89	88	88	88	87	90	89	89	88	88	87	1,060
8.	Investment Expenses														
a.	Depreciation (D)		292	292	292	292	292	292	292	292	292	292	292	292	3,504
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		688	686	684	682	681	678	682	680	678	676	674	672	8,161
a.	Recoverable Costs Allocated to Energy		688	686	684	682	681	678	682	680	678	676	674	672	8,161
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		688	686	684	682	681	678	682	680	678	676	674	672	8,161
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)		\$688	\$686	\$684	\$682	\$681	\$678	\$682	\$680	\$678	\$676	\$674	\$672	\$8,161

Notes:

- (A) Applicable depreciable base for Big Bend; account 311.40
- (B) Line 6 x 5.9635% x 1/12 (Jan-Jun) and Line 6 x 6.0096% 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 1.7369% x 1/12 (Jan-Jun) and Line 6 x 1.7926% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rate is 2.9%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of the Current Period Actual / Estimated Amount
January 2020 to December 2020

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	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other - AFUDC (excl from CWIP)		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$95,255,242	\$95,255,242	\$95,255,242	\$95,255,242	\$95,255,242	\$95,255,242	\$95,255,242	\$95,255,242	\$95,255,242	\$95,255,242	\$95,255,242	\$95,255,242	\$95,255,242	\$95,255,242
3.	Less: Accumulated Depreciation	(61,360,265)	(61,622,184)	(61,884,103)	(62,146,022)	(62,407,941)	(62,669,860)	(62,931,779)	(63,193,698)	(63,455,617)	(63,717,536)	(63,979,455)	(64,241,374)	(64,503,293)	(64,503,293)
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)	\$33,894,977	\$33,633,058	\$33,371,139	\$33,109,220	\$32,847,301	\$32,585,382	\$32,323,463	\$32,061,544	\$31,799,625	\$31,537,706	\$31,275,787	\$31,013,868	\$30,751,949	\$30,751,949
6.	Average Net Investment		33,764,017	33,502,098	33,240,179	32,978,260	32,716,341	32,454,422	32,192,503	31,930,584	31,668,665	31,406,746	31,144,827	30,882,908	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$167,793	\$166,491	\$165,190	\$163,888	\$162,587	\$161,285	\$161,220	\$159,908	\$158,597	\$157,285	\$155,973	\$154,662	\$1,934,879
b.	Debt Component Grossed Up For Taxes (C)		48,871	48,491	48,112	47,733	47,354	46,975	48,090	47,699	47,308	46,916	46,525	46,134	570,208
8.	Investment Expenses														
a.	Depreciation (D)		261,919	261,919	261,919	261,919	261,919	261,919	261,919	261,919	261,919	261,919	261,919	261,919	3,143,028
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		478,583	476,901	475,221	473,540	471,860	470,179	471,229	469,526	467,824	466,120	464,417	462,715	5,648,115
a.	Recoverable Costs Allocated to Energy		478,583	476,901	475,221	473,540	471,860	470,179	471,229	469,526	467,824	466,120	464,417	462,715	5,648,115
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		478,583	476,901	475,221	473,540	471,860	470,179	471,229	469,526	467,824	466,120	464,417	462,715	5,648,115
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)		\$478,583	\$476,901	\$475,221	\$473,540	\$471,860	\$470,179	\$471,229	\$469,526	\$467,824	\$466,120	\$464,417	\$462,715	\$5,648,115

Notes:

- (A) Applicable depreciable base for Big Bend; accounts 312.45 (\$105,398), 312.46 (\$94,929,061) & 315.46 (\$220,782)
- (B) Line 6 x 5.9635% x 1/12 (Jan-Jun) and Line 6 x 6.0096% 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 1.7369% x 1/12 (Jan-Jun) and Line 6 x 1.7926% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rates are 2.5%, 3.3% and 3.5%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of the Current Period Actual / Estimated Amount
January 2020 to December 2020

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	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$22,653,929	\$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	\$22,653,929	\$22,653,929	\$22,653,929
3.	Less: Accumulated Depreciation	(9,917,006)	(9,964,653)	(10,012,300)	(10,059,947)	(10,107,594)	(10,155,241)	(10,202,888)	(10,250,535)	(10,298,182)	(10,345,829)	(10,393,476)	(10,441,123)	(10,488,770)	(10,488,770)
4.	CWIP - Non-Interest Bearing		0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$12,736,923	\$12,689,276	\$12,641,629	\$12,593,982	\$12,546,335	\$12,498,688	\$12,451,041	\$12,403,394	\$12,355,747	\$12,308,100	\$12,260,453	\$12,212,806	\$12,165,159	
6.	Average Net Investment		12,713,100	12,665,453	12,617,806	12,570,159	12,522,512	12,474,865	12,427,218	12,379,571	12,331,924	12,284,277	12,236,630	12,188,983	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$63,179	\$62,942	\$62,705	\$62,468	\$62,232	\$61,995	\$62,236	\$61,997	\$61,758	\$61,520	\$61,281	\$61,042	\$745,355
b.	Debt Component Grossed Up For Taxes (C)		18,401	18,332	18,263	18,194	18,125	18,056	18,564	18,493	18,422	18,351	18,279	18,208	219,688
8.	Investment Expenses														
a.	Depreciation (D)		47,647	47,647	47,647	47,647	47,647	47,647	47,647	47,647	47,647	47,647	47,647	47,647	571,764
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		129,227	128,921	128,615	128,309	128,004	127,698	128,447	128,137	127,827	127,518	127,207	126,897	1,536,807
a.	Recoverable Costs Allocated to Energy		129,227	128,921	128,615	128,309	128,004	127,698	128,447	128,137	127,827	127,518	127,207	126,897	1,536,807
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		129,227	128,921	128,615	128,309	128,004	127,698	128,447	128,137	127,827	127,518	127,207	126,897	1,536,807
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)		\$129,227	\$128,921	\$128,615	\$128,309	\$128,004	\$127,698	\$128,447	\$128,137	\$127,827	\$127,518	\$127,207	\$126,897	\$1,536,807

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 5.9635% x 1/12 (Jan-Jun) and Line 6 x 6.0096% 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 1.7369% x 1/12 (Jan-Jun) and Line 6 x 1.7926% 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
Calculation of the Current Period Actual / Estimated Amount
January 2020 to December 2020

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	Estimate July	Estimate August	Estimate September	Estimate October	Actual November	Estimate December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$3,190,852	\$3,190,852	\$3,190,852	\$3,190,852	\$3,190,852	\$3,190,852	\$3,190,852	\$3,190,852	\$3,190,852	\$3,190,852	\$3,190,852	\$3,190,852	\$3,190,852	
3.	Less: Accumulated Depreciation	1,627,563	1,617,379	1,607,195	1,597,011	1,586,827	1,576,643	1,566,459	1,556,275	1,546,091	1,535,907	1,525,723	1,515,539	1,505,355	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	\$4,818,415	\$4,808,231	\$4,798,047	\$4,787,863	\$4,777,679	\$4,767,495	\$4,757,311	\$4,747,127	\$4,736,943	\$4,726,759	\$4,716,575	\$4,706,391	\$4,696,207	
6.	Average Net Investment		4,813,323	4,803,139	4,792,955	4,782,771	4,772,587	4,762,403	4,752,219	4,742,035	4,731,851	4,721,667	4,711,483	4,701,299	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$23,920	\$23,870	\$23,819	\$23,768	\$23,718	\$23,667	\$23,799	\$23,748	\$23,697	\$23,646	\$23,595	\$23,544	\$284,791
b.	Debt Component Grossed Up For Taxes (C)		6,967	6,952	6,937	6,923	6,908	6,893	7,099	7,084	7,069	7,053	7,038	7,023	83,946
8.	Investment Expenses														
a.	Depreciation (D)		10,184	10,184	10,184	10,184	10,184	10,184	10,184	10,184	10,184	10,184	10,184	10,184	122,208
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		41,071	41,006	40,940	40,875	40,810	40,744	41,082	41,016	40,950	40,883	40,817	40,751	490,945
a.	Recoverable Costs Allocated to Energy		41,071	41,006	40,940	40,875	40,810	40,744	41,082	41,016	40,950	40,883	40,817	40,751	490,945
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		41,071	41,006	40,940	40,875	40,810	40,744	41,082	41,016	40,950	40,883	40,817	40,751	490,945
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)		\$41,071	\$41,006	\$40,940	\$40,875	\$40,810	\$40,744	\$41,082	\$41,016	\$40,950	\$40,883	\$40,817	\$40,751	\$490,945

Notes:

- (A) Applicable depreciable base for Big Bend; accounts 312.41 (\$1,675,171), 312.42 (\$1,075,718), and 312.43 (\$439,963).
- (B) Line 6 x 5.9635% x 1/12 (Jan-Jun) and Line 6 x 6.0096% 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 1.7369% x 1/12 (Jan-Jun) and Line 6 x 1.7926% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rates are 4.0%, 3.7%, and 3.5%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of the Current Period Actual / Estimated Amount
January 2020 to December 2020

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	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$19,757,750	\$19,757,750	\$19,757,750	\$19,757,750	\$19,757,750	\$19,757,750	\$19,757,750	\$19,757,750	\$19,757,750	\$19,757,750	\$19,757,750	\$19,757,750	\$19,757,750	
3.	Less: Accumulated Depreciation	(6,544,786)	(6,605,658)	(6,666,530)	(6,727,402)	(6,788,274)	(6,849,146)	(6,910,018)	(6,970,890)	(7,031,762)	(7,092,634)	(7,153,506)	(7,214,378)	(7,275,250)	
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)	\$13,212,964	\$13,152,092	\$13,091,220	\$13,030,348	\$12,969,476	\$12,908,604	\$12,847,732	\$12,786,860	\$12,725,988	\$12,665,116	\$12,604,244	\$12,543,372	\$12,482,500	
6.	Average Net Investment		13,182,528	13,121,656	13,060,784	12,999,912	12,939,040	12,878,168	12,817,296	12,756,424	12,695,552	12,634,680	12,573,808	12,512,936	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$65,512	\$65,209	\$64,907	\$64,604	\$64,302	\$63,999	\$64,189	\$63,884	\$63,579	\$63,274	\$62,970	\$62,665	\$769,094
b.	Debt Component Grossed Up For Taxes (C)		19,081	18,993	18,904	18,816	18,728	18,640	19,147	19,056	18,965	18,874	18,783	18,692	226,679
8.	Investment Expenses														
a.	Depreciation (D)		60,872	60,872	60,872	60,872	60,872	60,872	60,872	60,872	60,872	60,872	60,872	60,872	730,464
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		145,465	145,074	144,683	144,292	143,902	143,511	144,208	143,812	143,416	143,020	142,625	142,229	1,726,237
a.	Recoverable Costs Allocated to Energy		145,465	145,074	144,683	144,292	143,902	143,511	144,208	143,812	143,416	143,020	142,625	142,229	1,726,237
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		145,465	145,074	144,683	144,292	143,902	143,511	144,208	143,812	143,416	143,020	142,625	142,229	1,726,237
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)		\$145,465	\$145,074	\$144,683	\$144,292	\$143,902	\$143,511	\$144,208	\$143,812	\$143,416	\$143,020	\$142,625	\$142,229	\$1,726,237

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 5.9635% x 1/12 (Jan-Jun) and Line 6 x 6.0096% 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 1.7369% x 1/12 (Jan-Jun) and Line 6 x 1.7926% 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

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Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of the Current Period Actual / Estimated Amount
January 2020 to December 2020

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	
3.	Less: Accumulated Depreciation	(842,586)	(847,010)	(851,434)	(855,858)	(860,282)	(864,706)	(869,130)	(873,554)	(877,978)	(882,402)	(886,826)	(891,250)	(895,674)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	\$718,887	\$714,463	\$710,039	\$705,615	\$701,191	\$696,767	\$692,343	\$687,919	\$683,495	\$679,071	\$674,647	\$670,223	\$665,799	
6.	Average Net Investment		716,675	712,251	707,827	703,403	698,979	694,555	690,131	685,707	681,283	676,859	672,435	668,011	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$3,562	\$3,540	\$3,518	\$3,496	\$3,474	\$3,452	\$3,456	\$3,434	\$3,412	\$3,390	\$3,368	\$3,345	\$41,447
b.	Debt Component Grossed Up For Taxes (C)		1,037	1,031	1,025	1,018	1,012	1,005	1,031	1,024	1,018	1,011	1,005	998	12,215
8.	Investment Expenses														
a.	Depreciation (D)		4,424	4,424	4,424	4,424	4,424	4,424	4,424	4,424	4,424	4,424	4,424	4,424	53,088
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		9,023	8,995	8,967	8,938	8,910	8,881	8,911	8,882	8,854	8,825	8,797	8,767	106,750
a.	Recoverable Costs Allocated to Energy		9,023	8,995	8,967	8,938	8,910	8,881	8,911	8,882	8,854	8,825	8,797	8,767	106,750
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)		9,023	8,995	8,967	8,938	8,910	8,881	8,911	8,882	8,854	8,825	8,797	8,767	106,750
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$9,023	\$8,995	\$8,967	\$8,938	\$8,910	\$8,881	\$8,911	\$8,882	\$8,854	\$8,825	\$8,797	\$8,767	\$106,750

Notes:

- (A) Applicable depreciable base for Polk; account 342.81
- (B) Line 6 x 5.9635% x 1/12 (Jan-Jun) and Line 6 x 6.0096% 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 1.7369% x 1/12 (Jan-Jun) and Line 6 x 1.7926% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rate is 3.4%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of the Current Period Actual / Estimated Amount
January 2020 to December 2020

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	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$2,558,730	\$2,558,730	\$2,558,730	\$2,558,730	\$2,558,730	\$2,558,730	\$2,558,730	\$2,558,730	\$2,558,730	\$2,558,730	\$2,558,730	\$2,558,730	\$2,558,730	
3.	Less: Accumulated Depreciation	(1,062,962)	(1,069,359)	(1,075,756)	(1,082,153)	(1,088,550)	(1,094,947)	(1,101,344)	(1,107,741)	(1,114,138)	(1,120,535)	(1,126,932)	(1,133,329)	(1,139,726)	
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)	\$1,495,768	\$1,489,371	\$1,482,974	\$1,476,577	\$1,470,180	\$1,463,783	\$1,457,386	\$1,450,989	\$1,444,592	\$1,438,195	\$1,431,798	\$1,425,401	\$1,419,004	
6.	Average Net Investment		1,492,570	1,486,173	1,479,776	1,473,379	1,466,982	1,460,585	1,454,188	1,447,791	1,441,394	1,434,997	1,428,600	1,422,203	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$7,417	\$7,386	\$7,354	\$7,322	\$7,290	\$7,258	\$7,283	\$7,251	\$7,219	\$7,186	\$7,154	\$7,122	\$87,242
b.	Debt Component Grossed Up For Taxes (C)		2,160	2,151	2,142	2,133	2,123	2,114	2,172	2,163	2,153	2,144	2,134	2,125	25,714
8.	Investment Expenses														
a.	Depreciation (D)		6,397	6,397	6,397	6,397	6,397	6,397	6,397	6,397	6,397	6,397	6,397	6,397	76,764
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		15,974	15,934	15,893	15,852	15,810	15,769	15,852	15,811	15,769	15,727	15,685	15,644	189,720
a.	Recoverable Costs Allocated to Energy		15,974	15,934	15,893	15,852	15,810	15,769	15,852	15,811	15,769	15,727	15,685	15,644	189,720
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		15,974	15,934	15,893	15,852	15,810	15,769	15,852	15,811	15,769	15,727	15,685	15,644	189,720
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)		\$15,974	\$15,934	\$15,893	\$15,852	\$15,810	\$15,769	\$15,852	\$15,811	\$15,769	\$15,727	\$15,685	\$15,644	\$189,720

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.44
- (B) Line 6 x 5.9635% x 1/12 (Jan-Jun) and Line 6 x 6.0096% 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 1.7369% x 1/12 (Jan-Jun) and Line 6 x 1.7926% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rate is 3.0%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of the Current Period Actual / Estimated Amount
January 2020 to December 2020

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	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$1,649,121	\$1,649,121	\$1,649,121	\$1,649,121	\$1,649,121	\$1,649,121	\$1,649,121	\$1,649,121	\$1,649,121	\$1,649,121	\$1,649,121	\$1,649,121	\$1,649,121	
3.	Less: Accumulated Depreciation	(797,557)	(803,054)	(808,551)	(814,048)	(819,545)	(825,042)	(830,539)	(836,036)	(841,533)	(847,030)	(852,527)	(858,024)	(863,521)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	\$851,564	\$846,067	\$840,570	\$835,073	\$829,576	\$824,079	\$818,582	\$813,085	\$807,588	\$802,091	\$796,594	\$791,097	\$785,600	
6.	Average Net Investment		848,816	843,319	837,822	832,325	826,828	821,331	815,834	810,337	804,840	799,343	793,846	788,349	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$4,218	\$4,191	\$4,164	\$4,136	\$4,109	\$4,082	\$4,086	\$4,058	\$4,031	\$4,003	\$3,976	\$3,948	\$49,002
b.	Debt Component Grossed Up For Taxes (C)		1,229	1,221	1,213	1,205	1,197	1,189	1,219	1,211	1,202	1,194	1,186	1,178	14,444
8.	Investment Expenses														
a.	Depreciation (D)		5,497	5,497	5,497	5,497	5,497	5,497	5,497	5,497	5,497	5,497	5,497	5,497	65,964
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		10,944	10,909	10,874	10,838	10,803	10,768	10,802	10,766	10,730	10,694	10,659	10,623	129,410
a.	Recoverable Costs Allocated to Energy		10,944	10,909	10,874	10,838	10,803	10,768	10,802	10,766	10,730	10,694	10,659	10,623	129,410
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		10,944	10,909	10,874	10,838	10,803	10,768	10,802	10,766	10,730	10,694	10,659	10,623	129,410
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)		\$10,944	\$10,909	\$10,874	\$10,838	\$10,803	\$10,768	\$10,802	\$10,766	\$10,730	\$10,694	\$10,659	\$10,623	\$129,410

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.41
- (B) Line 6 x 5.9635% x 1/12 (Jan-Jun) and Line 6 x 6.0096% 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 1.7369% x 1/12 (Jan-Jun) and Line 6 x 1.7926% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rate is 4.0%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of the Current Period Actual / Estimated Amount
January 2020 to December 2020

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	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887	
3.	Less: Accumulated Depreciation	(711,368)	(716,245)	(721,122)	(725,999)	(730,876)	(735,753)	(740,630)	(745,507)	(750,384)	(755,261)	(760,138)	(765,015)	(769,892)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	\$870,519	\$865,642	\$860,765	\$855,888	\$851,011	\$846,134	\$841,257	\$836,380	\$831,503	\$826,626	\$821,749	\$816,872	\$811,995	
6.	Average Net Investment		868,081	863,204	858,327	853,450	848,573	843,696	838,819	833,942	829,065	824,188	819,311	814,434	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$4,314	\$4,290	\$4,266	\$4,241	\$4,217	\$4,193	\$4,201	\$4,176	\$4,152	\$4,128	\$4,103	\$4,079	\$50,360
b.	Debt Component Grossed Up For Taxes (C)		1,256	1,249	1,242	1,235	1,228	1,221	1,253	1,246	1,238	1,231	1,224	1,217	14,840
8.	Investment Expenses														
a.	Depreciation (D)		4,877	4,877	4,877	4,877	4,877	4,877	4,877	4,877	4,877	4,877	4,877	4,877	58,524
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		10,447	10,416	10,385	10,353	10,322	10,291	10,331	10,299	10,267	10,236	10,204	10,173	123,724
a.	Recoverable Costs Allocated to Energy		10,447	10,416	10,385	10,353	10,322	10,291	10,331	10,299	10,267	10,236	10,204	10,173	123,724
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		10,447	10,416	10,385	10,353	10,322	10,291	10,331	10,299	10,267	10,236	10,204	10,173	123,724
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)		\$10,447	\$10,416	\$10,385	\$10,353	\$10,322	\$10,291	\$10,331	\$10,299	\$10,267	\$10,236	\$10,204	\$10,173	\$123,724

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.42
- (B) Line 6 x 5.9635% x 1/12 (Jan-Jun) and Line 6 x 6.0096% 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 1.7369% x 1/12 (Jan-Jun) and Line 6 x 1.7926% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rate is 3.7%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of the Current Period Actual / Estimated Amount
January 2020 to December 2020

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	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$2,706,507	\$2,706,507	\$2,706,507	\$2,706,507	\$2,706,507	\$2,706,507	\$2,706,507	\$2,706,507	\$2,706,507	\$2,706,507	\$2,706,507	\$2,706,507	\$2,706,507	
3.	Less: Accumulated Depreciation	(1,023,074)	(1,031,027)	(1,038,980)	(1,046,933)	(1,054,886)	(1,062,839)	(1,070,792)	(1,078,745)	(1,086,698)	(1,094,651)	(1,102,604)	(1,110,557)	(1,118,510)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	\$1,683,433	\$1,675,480	\$1,667,527	\$1,659,574	\$1,651,621	\$1,643,668	\$1,635,715	\$1,627,762	\$1,619,809	\$1,611,856	\$1,603,903	\$1,595,950	\$1,587,997	
6.	Average Net Investment		1,679,457	1,671,504	1,663,551	1,655,598	1,647,645	1,639,692	1,631,739	1,623,786	1,615,833	1,607,880	1,599,927	1,591,974	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$8,346	\$8,307	\$8,267	\$8,228	\$8,188	\$8,149	\$8,172	\$8,132	\$8,092	\$8,052	\$8,012	\$7,973	\$97,918
b.	Debt Component Grossed Up For Taxes (C)		2,431	2,419	2,408	2,396	2,385	2,373	2,438	2,426	2,414	2,402	2,390	2,378	28,860
8.	Investment Expenses														
a.	Depreciation (D)		7,953	7,953	7,953	7,953	7,953	7,953	7,953	7,953	7,953	7,953	7,953	7,953	95,436
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		18,730	18,679	18,628	18,577	18,526	18,475	18,563	18,511	18,459	18,407	18,355	18,304	222,214
a.	Recoverable Costs Allocated to Energy		18,730	18,679	18,628	18,577	18,526	18,475	18,563	18,511	18,459	18,407	18,355	18,304	222,214
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)		18,730	18,679	18,628	18,577	18,526	18,475	18,563	18,511	18,459	18,407	18,355	18,304	222,214
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)		\$18,730	\$18,679	\$18,628	\$18,577	\$18,526	\$18,475	\$18,563	\$18,511	\$18,459	\$18,407	\$18,355	\$18,304	\$222,214

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.43 (\$1,995,677) and 315.43 (\$710,830)
- (B) Line 6 x 5.9635% x 1/12 (Jan-Jun) and Line 6 x 6.0096% 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 1.7369% x 1/12 (Jan-Jun) and Line 6 x 1.7926% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rate is 3.5% and 3.6%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of the Current Period Actual / Estimated Amount
January 2020 to December 2020

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	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$85,719,102	\$85,719,102	\$85,719,102	\$85,719,102	\$85,719,102	\$85,719,102	\$85,719,102	\$85,719,102	\$85,719,102	\$85,719,102	\$85,719,102	\$85,719,102	\$85,719,102	
3.	Less: Accumulated Depreciation	(36,269,622)	(36,578,788)	(36,887,954)	(37,197,120)	(37,506,286)	(37,815,452)	(38,124,618)	(38,433,784)	(38,742,950)	(39,052,116)	(39,361,282)	(39,670,448)	(39,979,614)	
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)	\$49,449,480	\$49,140,314	\$48,831,148	\$48,521,982	\$48,212,816	\$47,903,650	\$47,594,484	\$47,285,318	\$46,976,152	\$46,666,986	\$46,357,820	\$46,048,654	\$45,739,488	
6.	Average Net Investment		49,294,897	48,985,731	48,676,565	48,367,399	48,058,233	47,749,067	47,439,901	47,130,735	46,821,569	46,512,403	46,203,237	45,894,071	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$244,975	\$243,439	\$241,902	\$240,366	\$238,829	\$237,293	\$237,579	\$236,031	\$234,482	\$232,934	\$231,386	\$229,838	\$2,849,054
b.	Debt Component Grossed Up For Taxes (C)		71,350	70,903	70,455	70,008	69,560	69,113	70,867	70,405	69,944	69,482	69,020	68,558	839,665
8.	Investment Expenses														
a.	Depreciation (D)		309,166	309,166	309,166	309,166	309,166	309,166	309,166	309,166	309,166	309,166	309,166	309,166	3,709,992
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		625,491	623,508	621,523	619,540	617,555	615,572	617,612	615,602	613,592	611,582	609,572	607,562	7,398,711
a.	Recoverable Costs Allocated to Energy		625,491	623,508	621,523	619,540	617,555	615,572	617,612	615,602	613,592	611,582	609,572	607,562	7,398,711
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000
11.	Demand Jurisdictional Factor	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000
12.	Retail Energy-Related Recoverable Costs (E)		625,491	623,508	621,523	619,540	617,555	615,572	617,612	615,602	613,592	611,582	609,572	607,562	7,398,711
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)		\$625,491	\$623,508	\$621,523	\$619,540	\$617,555	\$615,572	\$617,612	\$615,602	\$613,592	\$611,582	\$609,572	\$607,562	\$7,398,711

Notes:

- (A) Applicable depreciable base for Big Bend; account 311.51 (\$22,278,982), 312.51 (\$48,529,672), 315.51 (\$14,063,245), and 316.51 (\$847,203).
- (B) Line 6 x 5.9635% x 1/12 (Jan-Jun) and Line 6 x 6.0096% 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 1.7369% x 1/12 (Jan-Jun) and Line 6 x 1.7926% 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

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Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of the Current Period Actual / Estimated Amount
January 2020 to December 2020

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	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$96,538,133	\$96,538,133	\$96,538,133	\$96,538,133	\$96,538,133	\$96,538,133	\$96,538,133	\$96,538,133	\$96,538,133	\$96,538,133	\$96,538,133	\$96,538,133	\$96,538,133	
3.	Less: Accumulated Depreciation	(38,275,236)	(38,587,613)	(38,899,990)	(39,212,367)	(39,524,744)	(39,837,121)	(40,149,498)	(40,461,875)	(40,774,252)	(41,086,629)	(41,399,006)	(41,711,383)	(42,023,760)	
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)	\$58,262,897	\$57,950,520	\$57,638,143	\$57,325,766	\$57,013,389	\$56,701,012	\$56,388,635	\$56,076,258	\$55,763,881	\$55,451,504	\$55,139,127	\$54,826,750	\$54,514,373	
6.	Average Net Investment		58,106,708	57,794,331	57,481,954	57,169,577	56,857,200	56,544,823	56,232,446	55,920,069	55,607,692	55,295,315	54,982,938	54,670,561	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		\$288,766	\$287,214	\$285,661	\$284,109	\$282,557	\$281,004	\$281,612	\$280,048	\$278,483	\$276,919	\$275,355	\$273,790	\$3,375,518
	b. Debt Component Grossed Up For Taxes (C)		84,105	83,652	83,200	82,748	82,296	81,844	84,002	83,535	83,069	82,602	82,135	81,669	994,857
8.	Investment Expenses														
	a. Depreciation (D)		312,377	312,377	312,377	312,377	312,377	312,377	312,377	312,377	312,377	312,377	312,377	312,377	3,748,524
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		685,248	683,243	681,238	679,234	677,230	675,225	677,991	675,960	673,929	671,898	669,867	667,836	8,118,899
	a. Recoverable Costs Allocated to Energy		685,248	683,243	681,238	679,234	677,230	675,225	677,991	675,960	673,929	671,898	669,867	667,836	8,118,899
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		685,248	683,243	681,238	679,234	677,230	675,225	677,991	675,960	673,929	671,898	669,867	667,836	8,118,899
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)		\$685,248	\$683,243	\$681,238	\$679,234	\$677,230	\$675,225	\$677,991	\$675,960	\$673,929	\$671,898	\$669,867	\$667,836	\$8,118,899

Notes:

- (A) Applicable depreciable base for Big Bend; account 311.52 (\$25,208,869), 312.52 (\$54,456,221), 315.52 (\$15,914,427), and 316.52 (\$958,616).
- (B) Line 6 x 5.9635% x 1/12 (Jan-Jun) and Line 6 x 6.0096% 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 1.7369% x 1/12 (Jan-Jun) and Line 6 x 1.7926% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rates are 3.5%, 4.0%, 4.1% and 3.7%.
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of the Current Period Actual / Estimated Amount
January 2020 to December 2020

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	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$81,764,602	\$81,764,602	\$81,764,602	\$81,764,602	\$81,764,602	\$81,764,602	\$81,764,602	\$81,764,602	\$81,764,602	\$81,764,602	\$81,764,602	\$81,764,602	\$81,764,602	\$81,764,602
3.	Less: Accumulated Depreciation	(33,988,473)	(34,240,547)	(34,492,621)	(34,744,695)	(34,996,769)	(35,248,843)	(35,500,917)	(35,752,991)	(36,005,065)	(36,257,139)	(36,509,213)	(36,761,287)	(37,013,361)	
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)	\$47,776,129	\$47,524,055	\$47,271,981	\$47,019,907	\$46,767,833	\$46,515,759	\$46,263,685	\$46,011,611	\$45,759,537	\$45,507,463	\$45,255,389	\$45,003,315	\$44,751,241	
6.	Average Net Investment		47,650,092	47,398,018	47,145,944	46,893,870	46,641,796	46,389,722	46,137,648	45,885,574	45,633,500	45,381,426	45,129,352	44,877,278	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$236,801	\$235,548	\$234,296	\$233,043	\$231,790	\$230,538	\$231,057	\$229,795	\$228,533	\$227,270	\$226,008	\$224,745	\$2,769,424
b.	Debt Component Grossed Up For Taxes (C)		68,970	68,605	68,240	67,875	67,510	67,145	68,922	68,545	68,169	67,792	67,416	67,039	816,228
8.	Investment Expenses														
a.	Depreciation (D)		252,074	252,074	252,074	252,074	252,074	252,074	252,074	252,074	252,074	252,074	252,074	252,074	3,024,888
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		557,845	556,227	554,610	552,992	551,374	549,757	552,053	550,414	548,776	547,136	545,498	543,858	6,610,540
a.	Recoverable Costs Allocated to Energy		557,845	556,227	554,610	552,992	551,374	549,757	552,053	550,414	548,776	547,136	545,498	543,858	6,610,540
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		557,845	556,227	554,610	552,992	551,374	549,757	552,053	550,414	548,776	547,136	545,498	543,858	6,610,540
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)		\$557,845	\$556,227	\$554,610	\$552,992	\$551,374	\$549,757	\$552,053	\$550,414	\$548,776	\$547,136	\$545,498	\$543,858	\$6,610,540

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 5.9635% x 1/12 (Jan-Jun) and Line 6 x 6.0096% 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 1.7369% x 1/12 (Jan-Jun) and Line 6 x 1.7926% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rates are 3.1%, 3.9%, 4.0%, and 3.4%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of the Current Period Actual / Estimated Amount
January 2020 to December 2020

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	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate 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)	\$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	\$66,814,861	\$66,814,861	\$66,814,861	\$66,814,861	
3.	Less: Accumulated Depreciation	(27,075,687)	(27,268,155)	(27,460,623)	(27,653,091)	(27,845,559)	(28,038,027)	(28,230,495)	(28,422,963)	(28,615,431)	(28,807,899)	(29,000,367)	(29,192,835)	(29,385,303)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	\$39,739,174	\$39,546,706	\$39,354,238	\$39,161,770	\$38,969,302	\$38,776,834	\$38,584,366	\$38,391,898	\$38,199,430	\$38,006,962	\$37,814,494	\$37,622,026	\$37,429,558	
6.	Average Net Investment		39,642,940	39,450,472	39,258,004	39,065,536	38,873,068	38,680,600	38,488,132	38,295,664	38,103,196	37,910,728	37,718,260	37,525,792	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$197,009	\$196,052	\$195,096	\$194,139	\$193,183	\$192,226	\$192,749	\$191,785	\$190,821	\$189,857	\$188,893	\$187,929	\$2,309,739
b.	Debt Component Grossed Up For Taxes (C)		57,380	57,101	56,823	56,544	56,266	55,987	57,495	57,207	56,920	56,632	56,345	56,057	680,757
8.	Investment Expenses														
a.	Depreciation (D)		192,468	192,468	192,468	192,468	192,468	192,468	192,468	192,468	192,468	192,468	192,468	192,468	2,309,616
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)		446,857	445,621	444,387	443,151	441,917	440,681	442,712	441,460	440,209	438,957	437,706	436,454	5,300,112
a.	Recoverable Costs Allocated to Energy		446,857	445,621	444,387	443,151	441,917	440,681	442,712	441,460	440,209	438,957	437,706	436,454	5,300,112
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		446,857	445,621	444,387	443,151	441,917	440,681	442,712	441,460	440,209	438,957	437,706	436,454	5,300,112
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)		\$446,857	\$445,621	\$444,387	\$443,151	\$441,917	\$440,681	\$442,712	\$441,460	\$440,209	\$438,957	\$437,706	\$436,454	\$5,300,112

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 5.9635% x 1/12 (Jan-Jun) and Line 6 x 6.0096% 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 1.7369% x 1/12 (Jan-Jun) and Line 6 x 1.7926% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rates are 2.4%, 3.8%, 3.9%, 3.3%, and 3.7%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of the Current Period Actual / Estimated Amount
January 2020 to December 2020

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	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$24,467,806	\$24,467,806	\$24,467,806	\$24,467,806	\$24,467,806	\$24,467,806	\$24,467,806	\$24,467,806	\$24,467,806	\$24,467,806	\$24,467,806	\$24,467,806	\$24,467,806	\$24,467,806
3.	Less: Accumulated Depreciation	(5,834,881)	(5,886,463)	(5,938,045)	(5,989,627)	(6,041,209)	(6,092,791)	(6,144,373)	(6,195,955)	(6,247,537)	(6,299,119)	(6,350,701)	(6,402,283)	(6,453,865)	
4.	CWIP - Non-Interest Bearing		0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	<u>\$18,632,925</u>	<u>\$18,581,343</u>	<u>\$18,529,761</u>	<u>\$18,478,179</u>	<u>\$18,426,597</u>	<u>\$18,375,015</u>	<u>\$18,323,433</u>	<u>\$18,271,851</u>	<u>\$18,220,269</u>	<u>\$18,168,687</u>	<u>\$18,117,105</u>	<u>\$18,065,523</u>	<u>\$18,013,941</u>	
6.	Average Net Investment		18,607,134	18,555,552	18,503,970	18,452,388	18,400,806	18,349,224	18,297,642	18,246,060	18,194,478	18,142,896	18,091,314	18,039,732	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$92,470	\$92,213	\$91,957	\$91,701	\$91,444	\$91,188	\$91,635	\$91,376	\$91,118	\$90,860	\$90,601	\$90,343	\$1,096,906
b.	Debt Component Grossed Up For Taxes (C)		26,932	26,858	26,783	26,708	26,634	26,559	27,334	27,257	27,180	27,102	27,025	26,948	323,320
8.	Investment Expenses														
a.	Depreciation (D)		51,582	51,582	51,582	51,582	51,582	51,582	51,582	51,582	51,582	51,582	51,582	51,582	618,984
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)		170,984	170,653	170,322	169,991	169,660	169,329	170,551	170,215	169,880	169,544	169,208	168,873	2,039,210
a.	Recoverable Costs Allocated to Energy		170,984	170,653	170,322	169,991	169,660	169,329	170,551	170,215	169,880	169,544	169,208	168,873	2,039,210
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		170,984	170,653	170,322	169,991	169,660	169,329	170,551	170,215	169,880	169,544	169,208	168,873	2,039,210
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)	<u>\$170,984</u>	<u>\$170,653</u>	<u>\$170,322</u>	<u>\$169,991</u>	<u>\$169,660</u>	<u>\$169,329</u>	<u>\$170,551</u>	<u>\$170,215</u>	<u>\$169,880</u>	<u>\$169,544</u>	<u>\$169,208</u>	<u>\$168,873</u>	<u>\$2,039,210</u>	

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.45 (\$23,011,597) and 312.44 (\$1,456,209).
- (B) Line 6 x 5.9635% x 1/12 (Jan-Jun) and Line 6 x 6.0096% 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 1.7369% x 1/12 (Jan-Jun) and Line 6 x 1.7926% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rate is 2.5% and 3.0%.
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of the Current Period Actual / Estimated Amount
January 2020 to December 2020

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other - AFUDC (excl from CWIP)		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$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	(1,687,707)	(1,710,003)	(1,732,299)	(1,754,595)	(1,776,891)	(1,799,187)	(1,821,483)	(1,843,779)	(1,866,075)	(1,888,371)	(1,910,667)	(1,932,963)	(1,955,259)	
4.	CWIP - Non-Interest Bearing	13,614	13,614	13,614	13,614	13,614	13,614	13,614	13,614	13,614	13,614	13,614	13,614	13,614	
5.	Net Investment (Lines 2 + 3 + 4)	\$6,947,321	\$6,925,025	\$6,902,729	\$6,880,433	\$6,858,137	\$6,835,841	\$6,813,545	\$6,791,249	\$6,768,953	\$6,746,657	\$6,724,361	\$6,702,065	\$6,679,769	
6.	Average Net Investment		6,936,173	6,913,877	6,891,581	6,869,285	6,846,989	6,824,693	6,802,397	6,780,101	6,757,805	6,735,509	6,713,213	6,690,917	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$34,470	\$34,359	\$34,248	\$34,137	\$34,027	\$33,916	\$34,066	\$33,955	\$33,843	\$33,731	\$33,620	\$33,508	\$407,880
b.	Debt Component Grossed Up For Taxes (C)		10,040	10,007	9,975	9,943	9,910	9,878	10,162	10,128	10,095	10,062	10,028	9,995	120,223
8.	Investment Expenses														
a.	Depreciation (D)		22,296	22,296	22,296	22,296	22,296	22,296	22,296	22,296	22,296	22,296	22,296	22,296	267,552
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)		66,806	66,662	66,519	66,376	66,233	66,090	66,524	66,379	66,234	66,089	65,944	65,799	795,655
a.	Recoverable Costs Allocated to Energy		66,806	66,662	66,519	66,376	66,233	66,090	66,524	66,379	66,234	66,089	65,944	65,799	795,655
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		66,806	66,662	66,519	66,376	66,233	66,090	66,524	66,379	66,234	66,089	65,944	65,799	795,655
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)		\$66,806	\$66,662	\$66,519	\$66,376	\$66,233	\$66,090	\$66,524	\$66,379	\$66,234	\$66,089	\$65,944	\$65,799	\$795,655

Notes:

- (A) Applicable depreciable base for Big Bend and Polk; accounts 312.44 (\$3,427,481), 341.80(\$26,150), 315.40 (\$1,226,949), 315.41 (\$138,853), 315.42 (\$138,853), 312.45 (\$2,053,017), 312.46 (\$1,242,315), 315.44 (\$16,035), 315.45 (\$40,217) and 315.46 (\$50,784), 311.40 (\$13,216), 345.81 (\$2,232), 312.54 (\$210,295) and 395.00 (\$35,018)
- (B) Line 6 x 5.9635% x 1/12 (Jan-Jun) and Line 6 x 6.0096% 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 1.7369% x 1/12 (Jan-Jun) and Line 6 x 1.7926% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rate is 3.0%, 2.2%, 3.7%, 3.5%, 3.3%, 2.5%, 3.3%, 3.2%, 3.1%, 3.5%, 2.9%, 3.3%, 3.8%, and 14.3%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of the Current Period Actual / Estimated Amount
January 2020 to December 2020

Form 42-8E
 Page 24 of 29

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	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
a.	Purchases/Transfers		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Sales/Transfers		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Auction Proceeds/Other		0	0	0	33	0	0	0	0	0	0	0	0	33
2.	Working Capital Balance														
a.	FERC 158.1 Allowance Inventory	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	FERC 158.2 Allowances Withheld	0	0	0	0	0	0	0	0	0	0	0	0	0	0
c.	FERC 182.3 Other Regl. Assets - Losses	0	0	0	0	0	0	0	0	0	0	0	0	0	0
d.	FERC 254.01 Regulatory Liabilities - Gains	(34,280)	(34,269)	(34,269)	(34,269)	(34,263)	(34,263)	(34,263)	(34,255)	(34,255)	(34,255)	(34,246)	(34,246)	(34,246)	(34,246)
3.	Total Working Capital Balance	(\$34,280)	(\$34,269)	(\$34,269)	(\$34,269)	(\$34,263)	(\$34,263)	(\$34,263)	(\$34,255)	(\$34,255)	(\$34,255)	(\$34,246)	(\$34,246)	(\$34,246)	(\$34,246)
4.	Average Net Working Capital Balance		(\$34,275)	(\$34,269)	(\$34,269)	(\$34,266)	(\$34,263)	(\$34,263)	(\$34,259)	(\$34,255)	(\$34,255)	(\$34,250)	(\$34,246)	(\$34,246)	
5.	Return on Average Net Working Capital Balance														
a.	Equity Component Grossed Up For Taxes (A)		(\$170)	(\$170)	(\$170)	(\$170)	(\$170)	(\$170)	(\$172)	(\$172)	(\$172)	(\$172)	(\$172)	(\$172)	(2,052)
b.	Debt Component Grossed Up For Taxes (B)		(50)	(50)	(50)	(50)	(50)	(50)	(51)	(51)	(51)	(51)	(51)	(51)	(606)
6.	Total Return Component		(220)	(220)	(220)	(220)	(220)	(220)	(223)	(223)	(223)	(223)	(223)	(223)	(2,658)
7.	Expenses:		1	2	3	4	5	6	7	8	9	10	11	12	
a.	Gains		0	0	0	(33)	0	0	0	0	0	0	0	0	(33)
b.	Losses		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	SO ₂ Allowance Expense		2	5	4	(6)	0	2	(4)	4	4	(4)	4	4	15
8.	Net Expenses (D)		2	5	4	(39)	0	2	(4)	4	4	(4)	4	4	(18)
9.	Total System Recoverable Expenses (Lines 6 + 8)		(218)	(215)	(216)	(259)	(220)	(218)	(227)	(219)	(219)	(227)	(219)	(219)	(2,676)
a.	Recoverable Costs Allocated to Energy		(218)	(215)	(216)	(259)	(220)	(218)	(227)	(219)	(219)	(227)	(219)	(219)	(2,676)
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)		(218)	(215)	(216)	(259)	(220)	(218)	(227)	(219)	(219)	(227)	(219)	(219)	(2,676)
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Juris. Recoverable Costs (Lines 12 + 13)		(\$218)	(\$215)	(\$216)	(\$259)	(\$220)	(\$218)	(\$227)	(\$219)	(\$219)	(\$227)	(\$219)	(\$219)	(\$2,676)

Notes:

- (A) Line 6 x 5.9635% x 1/12 (Jan-Jun) and Line 6 x 6.0096% 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 1.7926% x 1/12 (Jul-Dec)
- (C) Line 6 is reported on Schedule 7E.
- (D) Line 8 is reported on Schedule 5E.
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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DOCKET NO. 20200007-EI
 ECRC 2020 ACTUAL/ESTIMATED TRUE-UP
 EXHIBIT NO. MAS-2, DOCUMENT NO. 8,
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Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of the Current Period Actual / Estimated Amount
January 2020 to December 2020

Form 42-8E
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Return on Capital Investments, Depreciation and Taxes
 For Project: Big Bend Gypsum Storage Facility
 (in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other - AFUDC (excl from CWIP)		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$21,467,359	\$21,467,359	\$21,467,359	\$21,467,359	\$21,467,359	\$21,467,359	\$21,467,359	\$21,467,359	\$21,467,359	\$21,467,359	\$21,467,359	\$21,467,359	\$21,467,359	\$21,467,359
3.	Less: Accumulated Depreciation	(3,154,875)	(3,206,754)	(3,258,633)	(3,310,512)	(3,362,391)	(3,414,270)	(3,466,149)	(3,518,028)	(3,569,907)	(3,621,786)	(3,673,665)	(3,725,544)	(3,777,423)	
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)	\$18,312,484	\$18,260,605	\$18,208,726	\$18,156,847	\$18,104,968	\$18,053,089	\$18,001,210	\$17,949,331	\$17,897,452	\$17,845,573	\$17,793,694	\$17,741,815	\$17,689,936	
6.	Average Net Investment		18,286,545	18,234,666	18,182,787	18,130,908	18,079,029	18,027,150	17,975,271	17,923,392	17,871,513	17,819,634	17,767,755	17,715,876	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$90,877	\$90,619	\$90,361	\$90,103	\$89,845	\$89,587	\$90,020	\$89,760	\$89,501	\$89,241	\$88,981	\$88,721	\$1,077,616
b.	Debt Component Grossed Up For Taxes (C)		26,468	26,393	26,318	26,243	26,168	26,093	26,852	26,775	26,697	26,620	26,542	26,465	317,634
8.	Investment Expenses														
a.	Depreciation (D)		51,879	51,879	51,879	51,879	51,879	51,879	51,879	51,879	51,879	51,879	51,879	51,879	622,548
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		169,224	168,891	168,558	168,225	167,892	167,559	168,751	168,414	168,077	167,740	167,402	167,065	2,017,798
a.	Recoverable Costs Allocated to Energy		169,224	168,891	168,558	168,225	167,892	167,559	168,751	168,414	168,077	167,740	167,402	167,065	2,017,798
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		169,224	168,891	168,558	168,225	167,892	167,559	168,751	168,414	168,077	167,740	167,402	167,065	2,017,798
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$169,224	\$168,891	\$168,558	\$168,225	\$167,892	\$167,559	\$168,751	\$168,414	\$168,077	\$167,740	\$167,402	\$167,065	\$2,017,798

Notes:

- (A) Applicable depreciable base for Big Bend; accounts 311.40
- (B) Line 6 x 5.9635% x 1/12 (Jan-Jun) and Line 6 x 6.0096% 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 1.7369% x 1/12 (Jan-Jun) and Line 6 x 1.7926% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rate is 2.9%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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DOCKET NO. 2020007-EI
 ECRC 2020 ACTUAL/ESTIMATED TRUE-UP
 EXHIBIT NO. MAS-2, DOCUMENT NO. 8,
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Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of the Current Period Actual / Estimated Amount
January 2020 to December 2020

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	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$8,787	\$9,800	\$3,433	\$8,328	\$14,211	\$23,138	\$312,000	\$361,300	\$510,000	\$458,043	\$76,000	\$10,000	\$1,795,040
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)	\$930,303	\$930,303	\$930,303	\$930,303	\$930,303	\$930,303	\$930,303	\$930,303	\$930,303	\$930,303	\$930,303	\$930,303	\$930,303	
3.	Less: Accumulated Depreciation	(50,121)	(52,425)	(54,729)	(57,033)	(59,337)	(61,641)	(63,945)	(66,249)	(68,553)	(70,857)	(73,161)	(75,465)	(77,769)	
4.	CWIP - Non-Interest Bearing	291,146	299,934	309,734	313,167	321,494	335,706	358,844	670,844	1,032,144	1,542,144	2,000,187	2,076,187	2,086,187	
5.	Net Investment (Lines 2 + 3 + 4)	\$1,171,328	\$1,177,812	\$1,185,308	\$1,186,437	\$1,192,460	\$1,204,368	\$1,225,202	\$1,534,898	\$1,893,894	\$2,401,590	\$2,857,329	\$2,931,025	\$2,938,721	
6.	Average Net Investment		1,174,570	1,181,560	1,185,873	1,189,449	1,198,414	1,214,785	1,380,050	1,714,396	2,147,742	2,629,460	2,894,177	2,934,873	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$5,837	\$5,872	\$5,893	\$5,911	\$5,956	\$6,037	\$6,911	\$8,586	\$10,756	\$13,168	\$14,494	\$14,698	\$104,119
b.	Debt Component Grossed Up For Taxes (C)		1,700	1,710	1,716	1,722	1,735	1,758	2,062	2,561	3,208	3,928	4,323	4,384	30,807
8.	Investment Expenses														
a.	Depreciation (D)		2,304	2,304	2,304	2,304	2,304	2,304	2,304	2,304	2,304	2,304	2,304	2,304	27,648
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		9,841	9,886	9,913	9,937	9,995	10,099	11,277	13,451	16,268	19,400	21,121	21,386	162,574
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		9,841	9,886	9,913	9,937	9,995	10,099	11,277	13,451	16,268	19,400	21,121	21,386	162,574
10.	Energy Jurisdictional Factor	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (F)		9,841	9,886	9,913	9,937	9,995	10,099	11,277	13,451	16,268	19,400	21,121	21,386	162,574
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$9,841	\$9,886	\$9,913	\$9,937	\$9,995	\$10,099	\$11,277	\$13,451	\$16,268	\$19,400	\$21,121	\$21,386	\$162,574

Notes:

- (A) Applicable depreciable base for Big Bend ; accounts 311.40 (\$261,568) and 312.44 (\$668,735)
- (B) Line 6 x 5.9635% x 1/12 (Jan-Jun) and Line 6 x 6.0096% 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 1.7369% x 1/12 (Jan-Jun) and Line 6 x 1.7926% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rate is 2.9% and 3.0%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of the Current Period Actual / Estimated Amount
January 2020 to December 2020

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	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$17,515	\$23,385	\$29,109	\$30,920	\$43,592	\$62,914	\$26,500	\$527,000	\$519,745	\$524,309	\$668,158	\$373,507	\$2,846,655
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4.	CWIP - Non-Interest Bearing	681,830	699,345	722,731	751,839	782,759	826,352	889,266	915,766	1,442,766	1,962,511	2,486,820	3,154,978	3,528,485	
5.	Net Investment (Lines 2 + 3 + 4)	\$681,830	\$699,345	\$722,731	\$751,839	\$782,759	\$826,352	\$889,266	\$915,766	\$1,442,766	\$1,962,511	\$2,486,820	\$3,154,978	\$3,528,485	
6.	Average Net Investment		690,588	711,038	737,285	767,299	804,555	857,809	902,516	1,179,266	1,702,638	2,224,665	2,820,899	3,341,731	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$3,432	\$3,534	\$3,664	\$3,813	\$3,998	\$4,263	\$4,520	\$5,906	\$8,527	\$11,141	\$14,127	\$16,735	\$83,660
b.	Debt Component Grossed Up For Taxes (C)		1,000	1,029	1,067	1,111	1,165	1,242	1,348	1,762	2,543	3,323	4,214	4,992	24,796
8.	Investment Expenses														
a.	Depreciation (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		4,432	4,563	4,731	4,924	5,163	5,505	5,868	7,668	11,070	14,464	18,341	21,727	108,456
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		4,432	4,563	4,731	4,924	5,163	5,505	5,868	7,668	11,070	14,464	18,341	21,727	108,456
10.	Energy Jurisdictional Factor	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000
11.	Demand Jurisdictional Factor	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000
12.	Retail Energy-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (F)		4,432	4,563	4,731	4,924	5,163	5,505	5,868	7,668	11,070	14,464	18,341	21,727	108,456
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$4,432	\$4,563	\$4,731	\$4,924	\$5,163	\$5,505	\$5,868	\$7,668	\$11,070	\$14,464	\$18,341	\$21,727	\$108,456

Notes:

- (A) Applicable depreciable base for Big Bend; accounts TBD depending on type of plant added
- (B) Line 6 x 5.9635% x 1/12 (Jan-Jun) and Line 6 x 6.0096% 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 1.7369% x 1/12 (Jan-Jun) and Line 6 x 1.7926% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rate is TBD depending on type of plant added
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of the Current Period Actual / Estimated Amount
January 2020 to December 2020

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	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$3,416	\$4,038	\$22,491	\$20,109	\$23,361	\$24,716	\$259,481	\$578,593	\$578,593	\$791,334	\$791,605	\$1,023,805	\$4,121,542
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4.	CWIP - Non-Interest Bearing	139,594	143,010	147,048	169,538	189,648	213,009	237,725	497,206	1,075,799	1,654,392	2,445,726	3,237,331	4,261,136	
5.	Net Investment (Lines 2 + 3 + 4)	\$139,594	\$143,010	\$147,048	\$169,538	\$189,648	\$213,009	\$237,725	\$497,206	\$1,075,799	\$1,654,392	\$2,445,726	\$3,237,331	\$4,261,136	
6.	Average Net Investment		141,302	145,029	158,293	179,593	201,328	225,367	367,465	786,502	1,365,095	2,050,059	2,841,528	3,749,233	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$702	\$721	\$787	\$893	\$1,001	\$1,120	\$1,840	\$3,939	\$6,836	\$10,267	\$14,230	\$18,776	\$61,112
b.	Debt Component Grossed Up For Taxes (C)		205	210	229	260	291	326	549	1,175	2,039	3,062	4,245	5,601	18,192
8.	Investment Expenses														
a.	Depreciation (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		907	931	1,016	1,153	1,292	1,446	2,389	5,114	8,875	13,329	18,475	24,377	79,304
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		907	931	1,016	1,153	1,292	1,446	2,389	5,114	8,875	13,329	18,475	24,377	79,304
10.	Energy Jurisdictional Factor	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000
11.	Demand Jurisdictional Factor	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000
12.	Retail Energy-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (F)		907	931	1,016	1,153	1,292	1,446	2,389	5,114	8,875	13,329	18,475	24,377	79,304
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$907	\$931	\$1,016	\$1,153	\$1,292	\$1,446	\$2,389	\$5,114	\$8,875	\$13,329	\$18,475	\$24,377	\$79,304

Notes:

- (A) Applicable depreciable base for Big Bend; accounts TBD depending on type of plant added
- (B) Line 6 x 5.9635% x 1/12 (Jan-Jun) and Line 6 x 6.0096% 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 1.7369% x 1/12 (Jan-Jun) and Line 6 x 1.7926% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rate is TBD depending on type of plant added
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of the Current Period Actual / Estimated Amount
January 2020 to December 2020

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	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$3,886	\$7,498	\$81,696	\$22,094	\$22,934	\$81,636	\$28,000	\$79,000	\$468,094	\$31,000	\$58,000	\$107,991	\$991,829
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4.	CWIP - Non-Interest Bearing	59,601	63,487	70,985	152,681	174,776	197,709	279,345	307,345	386,345	854,439	885,439	943,439	1,051,430	
5.	Net Investment (Lines 2 + 3 + 4)	\$59,601	\$63,487	\$70,985	\$152,681	\$174,776	\$197,709	\$279,345	\$307,345	\$386,345	\$854,439	\$885,439	\$943,439	\$1,051,430	
6.	Average Net Investment		61,544	67,236	111,833	163,728	186,242	238,527	293,345	346,845	620,392	869,939	914,439	997,435	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$306	\$334	\$556	\$814	\$926	\$1,185	\$1,469	\$1,737	\$3,107	\$4,357	\$4,580	\$4,995	\$24,366
b.	Debt Component Grossed Up For Taxes (C)		89	97	162	237	270	345	438	518	927	1,300	1,366	1,490	7,239
8.	Investment Expenses														
a.	Depreciation (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		395	431	718	1,051	1,196	1,530	1,907	2,255	4,034	5,657	5,946	6,485	31,605
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		395	431	718	1,051	1,196	1,530	1,907	2,255	4,034	5,657	5,946	6,485	31,605
10.	Energy Jurisdictional Factor	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000
11.	Demand Jurisdictional Factor	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000
12.	Retail Energy-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (F)		395	431	718	1,051	1,196	1,530	1,907	2,255	4,034	5,657	5,946	6,485	31,605
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$395	\$431	\$718	\$1,051	\$1,196	\$1,530	\$1,907	\$2,255	\$4,034	\$5,657	\$5,946	\$6,485	\$31,605

Notes:

- (A) Applicable depreciable base for Big Bend; accounts TBD depending on type of plant added
- (B) Line 6 x 5.9635% x 1/12 (Jan-Jun) and Line 6 x 6.0096% 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 1.7369% x 1/12 (Jan-Jun) and Line 6 x 1.7926% x 1/12 (Jul-Dec)
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Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of the Current Period Actual / Estimated Amount
January 2020 to June 2020

Form 42 - 9E
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Calculation of Revenue Requirement Rate of Return
 (in Dollars)

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

ITC split between Debt and Equity:

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

Deferred ITC - Weighted Cost:

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

Total Equity Cost Rate:

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

Total Debt Cost Rate:

Long Term Debt	1.5435%
Short Term Debt	0.1047%
Customer Deposits	0.0376%
Deferred ITC - Weighted Cost	<u>0.0511%</u>
Total Debt Component	<u>1.7369%</u>
	<u>7.7004%</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
 Calculation of the Current Period Actual / Estimated Amount
July 2020 to December 2020

Form 42 - 9E
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Calculation of Revenue Requirement Rate of Return
 (In Dollars)

	(1)	(2)	(3)	(4)
	Jurisdictional Rate Base Actual May 2020 (\$000)	Ratio %	Cost Rate %	Weighted Cost Rate %
Long Term Debt	\$ 2,209,385	33.98%	4.71%	1.6003%
Short Term Debt	196,185	3.02%	2.19%	0.0661%
Preferred Stock	0	0.00%	0.00%	0.0000%
Customer Deposits	93,706	1.44%	2.36%	0.0340%
Common Equity	2,801,776	43.08%	10.25%	4.4160%
Accum. Deferred Inc. Taxes & Zero Cost ITC's	1,034,859	15.91%	0.00%	0.0000%
Deferred ITC - Weighted Cost	<u>166,903</u>	<u>2.57%</u>	7.81%	<u>0.2005%</u>
Total	<u>\$ 6,502,815</u>	<u>100.00%</u>		<u>6.32%</u>

ITC split between Debt and Equity:

Long Term Debt	\$ 2,209,385	Long Term Debt	46.00%
Equity - Preferred	0	Equity - Preferred	0.00%
Equity - Common	<u>2,801,776</u>	Equity - Common	<u>54.00%</u>
Total	<u>\$ 5,011,162</u>	Total	<u>100.00%</u>

Deferred ITC - Weighted Cost:

Debt = 0.2005% * 46.00%	0.0922%
Equity = 0.2005% * 54.00%	<u>0.1083%</u>
Weighted Cost	<u>0.2005%</u>

Total Equity Cost Rate:

Preferred Stock	0.0000%
Common Equity	4.4160%
Deferred ITC - Weighted Cost	<u>0.1083%</u>
	4.5243%
Times Tax Multiplier	1.32830
Total Equity Component	<u>6.0096%</u>

Total Debt Cost Rate:

Long Term Debt	1.6003%
Short Term Debt	0.0661%
Customer Deposits	0.0340%
Deferred ITC - Weighted Cost	<u>0.0922%</u>
Total Debt Component	<u>1.7926%</u>
	<u>7.8022%</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)