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July 29, 2022

**VIA: ELECTRONIC FILING**

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

Re: Environmental Cost Recovery Clause  
FPSC Docket No. 20220007-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 of M. Ashley Sizemore regarding Environmental Cost Recovery Clause Actual/Estimated True-Up for the Period January 2022 through December 2022.

Thank you for your assistance in connection with this matter.

Sincerely,

A handwritten signature in blue ink that reads 'Malcolm N. Means'.

Malcolm N. Means

MNM/bmp  
Attachment

cc: All Parties of Record (w/attachment)

**CERTIFICATE OF SERVICE**

I HEREBY CERTIFY that a true and correct copy of the foregoing Testimony and Exhibit of M. Ashley Sizemore, filed on behalf of Tampa Electric Company, has been furnished by electronic mail on this 29th day of July 2022, to the following:

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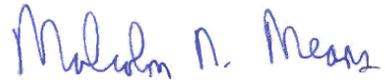
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ATTORNEY

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Environmental Cost    )  
Recovery Clause.            )  
\_\_\_\_\_                        )

DOCKET NO. 20220007-EI

FILED: July 29, 2022

**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 2022 through December 2022, and in support thereof, says:

**Environmental Cost Recovery**

1. Tampa Electric projects an actual/estimated true-up amount for the January 2022 through December 2022 period, which is based on actual data for the period January 1, 2022 through June 30, 2022 and revised estimates for the period July 1, 2022 through December 31, 2022, to be an over-recovery of \$5,382,902 (See Exhibit No. MAS-2, Document No. 1, Schedule 42-1E).

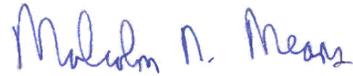
2. For reasons more fully detailed in the Prepared Direct Testimony of witness M. Ashley Sizemore, the environmental compliance costs sought to be approved for cost recovery proposed in this petition are consistent with the provisions of Section 366.8255, Florida Statutes, and with prior rulings by the 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, 2022 through December 31, 2022.

DATED this 29<sup>th</sup> day of July 2022.

Respectfully submitted,



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ATTORNEYS FOR TAMPA ELECTRIC COMPANY

**CERTIFICATE OF SERVICE**

I HEREBY CERTIFY that a true and correct copy of the foregoing Petition, filed on behalf of Tampa Electric Company, has been furnished by electronic mail on this 29<sup>th</sup> day of July 2022 to the following:

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*Malcolm N. Means*

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ATTORNEY



**BEFORE THE  
FLORIDA PUBLIC SERVICE COMMISSION**

**DOCKET NO. 20220007-EI  
IN RE: TAMPA ELECTRIC'S ENVIRONMENTAL  
COST RECOVERY**

**ACTUAL/ESTIMATED TRUE-UP  
JANUARY 2022 THROUGH DECEMBER 2022**

**TESTIMONY AND EXHIBIT**

**OF**

**M. ASHLEY SIZEMORE**

**FILED: JULY 29, 2022**

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.**   Please provide a brief outline of your educational  
16           background and business experience.

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

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

12  
13 **Q.** What is the purpose of your direct testimony?

14  
15 **A.** The purpose of my testimony is to present, for Commission  
16 review and approval, the calculation of the January 2022  
17 through December 2022 actual/estimated true-up amount to  
18 be refunded or recovered through the Environmental Cost  
19 Recovery Clause ("ECRC") during the period January 2023  
20 through December 2023. My testimony addresses the  
21 recovery of capital and operations and maintenance  
22 ("O&M") costs associated with environmental compliance  
23 activities for 2022, based on six months of actual data  
24 and six months of estimated data. This information will  
25 be used in the determination of the environmental cost

1 recovery factors for January 2023 through December 2023.

2

3 **Q.** Have you prepared an exhibit that shows the recoverable  
4 environmental costs for the actual/estimated period of  
5 January 2022 through December 2022?

6

7 **A.** Yes, Exhibit No. MAS-2, containing two documents, was  
8 prepared under my direction and supervision. Document No.  
9 1 contains nine schedules, Forms 42-1E through 42-9E,  
10 which show the current period actual/estimated true-up  
11 amount to be used in calculating the cost recovery factors  
12 for January 2023 through December 2023. Document No. 2  
13 shows the calculations of the adjustments for the Big  
14 Bend Units 1, 2 and 3 projects that are being removed  
15 from ECRC.

16

17 **Q.** What has Tampa Electric calculated as the  
18 actual/estimated true-up for the current period to be  
19 applied during the period January 2022 through December  
20 2022?

21

22 **A.** The actual/estimated true-up applicable for the current  
23 period, January 2022 through December 2022, is an over-  
24 recovery of \$5,382,902. A detailed calculation supporting  
25 the true-up amount is shown on Forms 42-1E through 42-9E

1 of my exhibit.

2

3 **Q.** Is Tampa Electric including costs in the actual/estimated  
4 true-up filing for any new environmental projects that  
5 were not anticipated and included in its 2022 ECRC  
6 factors?

7

8 **A.** Yes, Tampa Electric is including costs for a new  
9 environmental project that was not included in its 2022  
10 factors. The new project is Tampa Electric's Clean Air  
11 Act("CAA"), National Emission Standards Hazardous Air  
12 Pollutants ("NESHAP") Subpart YYYY Compliance Project  
13 that was approved by the Commission in Order No. PSC-  
14 2022-0286-PAA-EI issued on July 22, 2022, in Docket No.  
15 20220055-EI.<sup>1</sup> The project is required to comply with the  
16 Environmental Protection Agency's ("EPA") formaldehyde  
17 emission standard set for stationary, gas-fired  
18 combustion turbines.

19

20 **Q.** Is Tampa Electric including any other adjustments in this  
21 2022 actual/estimated true-up?

22

23 **A.** Yes. Tampa Electric identified certain assets related to

---

<sup>1</sup> The protest period for this Proposed Agency Action order ends on August 12, 2022.

1 Big Bend Units 1, 2, and 3 that were moved to the company's  
2 Clean Energy Transition Mechanism ("CETM") in accordance  
3 with Tampa Electric's 2021 base rate settlement agreement  
4 approved in Order No. PSC-2021-0423-S-EI and issued on  
5 November 10, 2021, in Docket No. 2021-0034-EI ("2021  
6 Agreement"). However, these project costs were not  
7 removed from the ECRC 2022 projections submitted in the  
8 Fall of 2021 as the company intended. Therefore, Tampa  
9 Electric removed the costs from its ECRC retroactive to  
10 January 1, 2022, when the Settlement Agreement and CETM  
11 took effect, as shown in my exhibit.

12  
13 **Q.** Please describe the adjustment in greater detail.

14  
15 **A.** Costs related to the following projects have been removed  
16 from the 2022 actual/estimated filing, retroactive to the  
17 time they should have been removed, January 2022.

18  
19 **List of projects:**

20 No. Description

21 1. Big Bend Units 1 and 2 Flue Gas Conditioning

22 2. Big Bend Unit 1 Classifier Replacement

23 3. Big Bend Unit 2 Classifier Replacement

24 4. Big Bend FGD Optimization and Utilization

25 5. Big Bend NOx Emissions Reduction

- 1           6.    Big Bend PM Minimization and Monitoring
- 2           7.    Big Bend Unit 1 Pre-SCR
- 3           8.    Big Bend Unit 2 Pre-SCR
- 4           9.    Big Bend Unit 3 Pre-SCR
- 5           10.   Mercury Air Toxics Standards

6

7           This adjustment reduces Big Bend Units 1, 2, and 3 ECRC

8           net book value balances by \$20.7 million, and reduces the

9           ECRC revenue requirement for 2022 by \$3.1 million as shown

10          in Exhibit MAS-2, Document No. 2.

11

12   **Q.**    What depreciation rates were utilized for the capital

13          projects contained in the 2022 actual/estimated true-up?

14

15   **A.**    Tampa Electric utilized the depreciation rates approved

16          in Order No. PSC-2021-0423-S-EI, issued on November 10,

17          2021, in Docket No. 20200264-EI.

18

19   **Q.**    What capital structure components and cost rates did Tampa

20          Electric rely on to calculate the revenue requirement rate

21          of return for January 2022 through December 2022?

22

23   **A.**    Tampa Electric's midpoint Return on Equity "ROE" is

24          expected to change from 9.95 percent to 10.20 percent as

25          a result of the company's petition filed in Docket No.

1 20220122-EI. The Commission scheduled a hearing for this  
2 docket on August 16, 2022, and the Commission may render  
3 a bench decision at the end of that hearing or at a  
4 subsequent agenda conference. In the event the Commission  
5 does not approve this change in the midpoint ROE, Tampa  
6 Electric will submit revised schedules and factors after  
7 the decision so that the annual cost recovery clause  
8 hearing will include a request for approval of revised  
9 ECRC amounts.

10  
11 The calculation of the revenue requirement rate of return  
12 is shown on Form 42-9E.

13  
14 **Q.** How did the actual/estimated project expenditures for the  
15 January 2022 through December 2022 period compare with  
16 the company's original projections?

17  
18 **A.** As shown on Form 42-4E, total O&M costs are expected to  
19 be \$272,431 less than originally projected. The total  
20 capital expenditures itemized on Form 42-6E, are expected  
21 to be \$4,572,617 less than originally projected.  
22 Significant variances for O&M costs and capital project  
23 amounts are explained below.

24  
25

1 **O&M Project Variances**

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

- 14
- 15 • **SO<sub>2</sub> Emissions Allowances:** The SO<sub>2</sub> Emissions Allowances  
16 project variance is estimated to be \$110 or 269.3 percent  
17 less than projected. The variance is due to less  
18 cogeneration purchases than projected, the application of  
19 a lower SO<sub>2</sub> emission allowance rate than originally  
20 projected, and an SO<sub>2</sub> emission allowance gain of \$58.70  
21 that was not anticipated.
  - 22
  - 23 • **Big Bend PM Minimization & Monitoring:** The Big Bend PM  
24 Minimization & Monitoring project variance is estimated  
25 to be \$42,716 or 16.5 percent less than originally

1 projected. This variance is due to a timing change since  
2 a maintenance contract was entered later than expected,  
3 resulting in less cost being incurred during the period.  
4

- 5 • **Big Bend NO<sub>x</sub> Emissions Reduction:** The Big Bend NO<sub>x</sub>  
6 Emission Reduction project variance is \$303 or 14.5  
7 percent less than originally projected. This variance is  
8 due to less maintenance required on a secondary damper  
9 than originally projected.

- 10  
11 • **Bayside SCR and Ammonia:** The Bayside Selective Catalytic  
12 Reduction ("SCR") and Ammonia project variance is  
13 \$147,559 or 97.7 percent greater than originally  
14 projected. This variance is due to Bayside Station  
15 generation being greater than originally projected,  
16 leading to the need for more consumables.

- 17  
18 • **Clean Water Act Section 316(b) Phase II Study:** The Clean  
19 Water Act Section 316(b) Phase II Study project variance  
20 is \$10,150 or 100 percent less than originally projected.  
21 This variance is due to the delay in receiving the NPDES  
22 permit. Once the permit is received, and a determination  
23 is made regarding the requirement for entrainment  
24 reductions, the costs will be incurred.

25

- 1       • **Arsenic Groundwater Standard Program:** The Arsenic  
2       Groundwater Standard Program project variance is \$37,080  
3       or 100 percent less than originally projected. This  
4       variance is due to the costs associated with actions  
5       required for Florida Department of Environmental  
6       Protection ("FDEP") approval of the company's plan being  
7       less than expected.
- 8
- 9       • **Big Bend Unit 3 SCR:** The Big Bend Unit 3 SCR project  
10      variance is \$26,002 or 7 percent less than originally  
11      projected. Less maintenance is required for Big Bend Unit  
12      3 as it is running on natural gas and operating less than  
13      originally projected.
- 14
- 15     • **Big Bend Unit 4 SCR:** The Big Bend Unit 4 SCR project  
16      variance is \$89,197 or 6.4 percent less than originally  
17      projected. Less maintenance is required for Big Bend Unit  
18      4 as it is running on natural gas and operating less than  
19      originally projected.
- 20
- 21     • **Mercury Air Toxics Standards:** The Mercury Air Toxics  
22      Standards ("MATS") project variance is \$2,000 or 100  
23      percent lower than originally projected. The Sorbent trap  
24      replenishment associated with mercury stack testing on  
25      Big Bend Unit 4 has not yet occurred. Once stack testing

1 is complete, the costs will be incurred.

2

- 3 • **Big Bend Gypsum Storage Facility:** The Big Bend Gypsum  
4 Storage Facility project variance is \$78,922 or 6.5  
5 percent less than originally projected. The variance is  
6 due to a reduction in coal generation, compared to the  
7 original projection, so the amount of gypsum storage  
8 processing required is reduced.

9

- 10 • **Big Bend CCR Rule - Phase I:** The Big Bend Coal Combustion  
11 Residual ("CCR") Rule - Phase I project variance is  
12 \$132,857, or 14.3 percent less than originally projected.  
13 The variance is due to timing differences in project  
14 schedules when compared to original projections. The  
15 costs are expected to be incurred in the future.

16

- 17 • **Big Bend ELG Compliance:** The Big Bend Effluent Limitation  
18 Guidelines ("ELG") Compliance project variance is \$706 or  
19 14.3 percent less than originally projected. This  
20 variance is due to timing differences in the project  
21 schedule when compared to the original projection. The  
22 costs will be incurred in the future.

23

24 **Capital Project Variances**

25 As discussed earlier in my testimony, Tampa Electric is

1 proposing to remove the remainder of certain retiring Big  
2 Bend Units 1, 2, and 3 asset balances from the ECRC. The  
3 amount of the revenue requirement variance associated with  
4 the net book value for these assets, are as follows:

<u>No.</u>	<u>Description</u>	<u>Amount</u>
7	1. Big Bend Units 1 and 2 Flue Gas Conditioning	\$(79,390)
8	2. Big Bend Unit 1 Classifier Replacement	(80,286)
9	3. Big Bend Unit 2 Classifier Replacement	(53,351)
10	4. Big Bend FGD Optimization and Utilization	(185)
11	5. Big Bend NOx Emissions Reduction	(505,339)
12	6. Big Bend PM Minimization and Monitoring	(1,709,129)
13	7. Big Bend Unit 1 Pre-SCR	(139,318)
14	8. Big Bend Unit 2 Pre-SCR	(124,963)
15	9. Big Bend Unit 3 Pre-SCR	(209,670)
16	10. Mercury Air Toxics Standards	<u>(156,714)</u>
17	Total Variance	\$(3,058,345)

18  
19 Other capital variances include the following:

- 21 • **Big Bend CCR Rule - Phases I & II:** The Big Bend CCR Rule  
22 Phase I project variance is \$155,909, or 25.8 percent  
23 less than originally projected. The variance is due to a  
24 lower cost capital alternative, to avoid groundwater  
25 seepage issues, being identified and applied. The Big Bend

1 CCR Rule Phase II project variance is \$10,913, or 4.9  
2 percent greater than originally projected. This variance  
3 is due to capital activities related to finalizing the  
4 project that have come in slightly higher than originally  
5 anticipated.

- 6  
7 • **Big Bend ELG Compliance:** The Big Bend ELG Compliance  
8 project variance is \$1,296,150 or 56.9 percent less than  
9 originally projected. This variance is due to timing  
10 differences in the project schedule when compared to the  
11 original projection. While drilling the first injection  
12 well, the underground rock formation was more dense than  
13 anticipated and caused the drilling effort to move more  
14 slowly than expected. The project expenditures are still  
15 needed and will be incurred in the future.

- 16  
17 • **Big Bend Unit 1 Section 316(b) Impingement Mortality:** The  
18 Big Bend Unit 1 Section 316(b) Impingement Mortality  
19 project variance is \$187,587 or 16.6 percent less than  
20 originally projected. Substantially all of the work is  
21 complete, and the project is expected to go into service  
22 shortly. The cost to finalize installation were less than  
23 expected.

- 24  
25 • **Bayside 316(b) Compliance:** The Bayside 316(b) Compliance

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project variance is \$117,098 or 67.4 percent greater than originally projected as engineering and material sourcing activities are ahead of schedule.

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

**A.** Yes, it does.

EXHIBIT TO THE TESTIMONY OF  
M. ASHLEY SIZEMORE

TAMPA ELECTRIC'S ENVIRONMENTAL  
COST RECOVERY

ACTUAL/ESTIMATED TRUE-UP

JANUARY 2022 THROUGH DECEMBER 2022

**INDEX**

**TAMPA ELECTRIC COMPANY  
ENVIRONMENTAL COST RECOVERY CLAUSE**

**ACTUAL/ESTIMATED TRUE-UP AMOUNT  
FOR THE PERIOD  
JANUARY 2022 THROUGH DECEMBER 2022**

**FORMS 42-1E THROUGH 42-9E**

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1	FORM 42-1E	17
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3	FORM 42-3E	19
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**Tampa Electric Company**  
 Environmental Cost Recovery Clause  
 Calculation of the Current Period Actual / Estimated Amount  
**January 2022 to December 2022**  
 (in Dollars)

Form 42 - 1E

17

<u>Line</u>	<u>Period Amount</u>
1. Over/(Under) Recovery for the Current Period (Form 42-2E, Line 5)	\$5,293,458
2. Interest Provision (Form 42-2E, Line 6)	89,444
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 2023 to December 2023 (Lines 1 + 2 + 3)	\$5,382,902

**Tampa Electric Company**  
Environmental Cost Recovery Clause  
Calculation of the Current Period Actual / Estimated Amount  
**January 2022 to December 2022**

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)	\$2,023,546	\$1,883,144	\$1,936,572	\$1,991,051	\$2,258,745	\$2,559,849	\$2,583,243	\$2,575,383	\$2,659,619	\$2,431,678	\$2,029,107	\$1,911,348	\$26,843,284
2. True-Up Provision	(4,369)	(4,369)	(4,369)	(4,369)	(4,369)	(4,369)	(4,369)	(4,369)	(4,369)	(4,369)	(4,369)	(4,373)	(52,432)
3. ECRC Revenues Applicable to Period (Lines 1 + 2)	2,019,177	1,878,775	1,932,203	1,986,682	2,254,376	2,555,480	2,578,874	2,571,014	2,655,250	2,427,309	2,024,738	1,906,975	26,790,852
4. Jurisdictional ECRC Costs													
a. O & M Activities (Form 42-5E, Line 9)	(252,109)	(95,658)	336,395	72,765	201,543	135,080	483,716	483,824	485,772	740,657	775,904	774,176	4,142,065
b. Capital Investment Projects (Form 42-7E, Line 9)	1,402,393	1,398,670	1,405,568	1,419,518	1,421,717	1,421,652	1,439,557	1,454,884	1,473,425	1,487,662	1,505,973	1,524,311	17,355,330
c. Total Jurisdictional ECRC Costs	1,150,284	1,303,012	1,741,963	1,492,283	1,623,260	1,556,732	1,923,273	1,938,708	1,959,197	2,228,319	2,281,877	2,298,487	21,497,395
5. Over/(Under) Recovery (Line 3 - Line 4c)	868,893	575,763	190,240	494,399	631,116	998,748	655,601	632,306	696,053	198,990	(257,139)	(391,512)	5,293,458
6. Interest Provision (Form 42-3E, Line 10)	141	368	806	1,578	2,810	5,310	8,682	10,831	12,074	14,689	16,431	15,724	89,444
7. Beginning Balance True-Up & Interest Provision	(52,432)	820,971	1,401,471	1,596,886	2,097,232	2,735,527	3,743,954	4,412,606	5,060,112	5,772,608	5,990,656	5,754,317	(52,432)
a. Deferred True-Up from January to December 2021 (Order No. PSC-2021-0426-FOF-EI)	1,187,656	1,187,656	1,187,656	1,187,656	1,187,656	1,187,656	1,187,656	1,187,656	1,187,656	1,187,656	1,187,656	1,187,656	1,187,656
8. True-Up Collected/(Refunded) (see Line 2)	4,369	4,369	4,369	4,369	4,369	4,369	4,369	4,369	4,369	4,369	4,369	4,373	52,432
9. End of Period Total True-Up (Lines 5+6+7+7a+8)	2,008,627	2,589,127	2,784,542	3,284,888	3,923,183	4,931,610	5,600,262	6,247,768	6,960,264	7,178,312	6,941,973	6,570,558	6,570,558
10. Adjustment to Period True-Up Including Interest		0	0	0	0	0	0	0	0	0	0	0	0
11. End of Period Total True-Up (Lines 9 + 10)	\$2,008,627	\$2,589,127	\$2,784,542	\$3,284,888	\$3,923,183	\$4,931,610	\$5,600,262	\$6,247,768	\$6,960,264	\$7,178,312	\$6,941,973	\$6,570,558	\$6,570,558

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**Tampa Electric Company**  
 Environmental Cost Recovery Clause  
 Calculation of the Current Period Actual / Estimated Amount  
**January 2022 to December 2022**

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)	\$1,135,224	\$2,008,627	\$2,589,127	\$2,784,542	\$3,284,888	\$3,923,183	\$4,931,610	\$5,600,262	\$6,247,768	\$6,960,264	\$7,178,312	\$6,941,973	
2. Ending True-Up Amount Before Interest	2,008,486	2,588,759	2,783,736	3,283,310	3,920,373	4,926,300	5,591,580	6,236,937	6,948,190	7,163,623	6,925,542	6,554,834	
3. Total of Beginning & Ending True-Up (Lines 1 + 2)	3,143,710	4,597,386	5,372,863	6,067,852	7,205,261	8,849,483	10,523,190	11,837,199	13,195,958	14,123,887	14,103,854	13,496,807	
4. Average True-Up Amount (Line 3 x 1/2)	1,571,855	2,298,693	2,686,432	3,033,926	3,602,631	4,424,742	5,261,595	5,918,600	6,597,979	7,061,944	7,051,927	6,748,404	
5. Interest Rate (First Day of Reporting Business Month)	0.08%	0.14%	0.24%	0.49%	0.76%	1.12%	1.76%	2.20%	2.20%	2.20%	2.80%	2.80%	
6. Interest Rate (First Day of Subsequent Business Month)	0.14%	0.24%	0.49%	0.76%	1.12%	1.76%	2.20%	2.20%	2.20%	2.80%	2.80%	2.80%	
7. Total of Beginning & Ending Interest Rates (Lines 5 + 6)	0.22%	0.38%	0.73%	1.25%	1.88%	2.88%	3.96%	4.40%	4.40%	5.00%	5.60%	5.60%	
8. Average Interest Rate (Line 7 x 1/2)	0.110%	0.190%	0.365%	0.625%	0.940%	1.440%	1.980%	2.200%	2.200%	2.500%	2.800%	2.800%	
9. Monthly Average Interest Rate (Line 8 x 1/12)	0.009%	0.016%	0.030%	0.052%	0.078%	0.120%	0.165%	0.183%	0.183%	0.208%	0.233%	0.233%	
10. Interest Provision for the Month (Line 4 x Line 9)	\$141	\$368	\$806	\$1,578	\$2,810	\$5,310	\$8,682	\$10,831	\$12,074	\$14,689	\$16,431	\$15,724	\$89,444

**Tampa Electric Company**  
Environmental Cost Recovery Clause  
Calculation of the Current Period Actual / Estimated Amount  
**January 2022 to December 2022**

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 Flue Gas Desulfurization Integration	\$0	\$0	\$0	0.0%
b. Big Bend Units 1 & 2 Flue Gas Conditioning	-	-	-	0.0%
c. SO <sub>2</sub> Emissions Allowances	(69)	41	(110)	-269.3%
d. Big Bend Units 1 & 2 FGD	-	-	-	0.0%
e. Big Bend PM Minimization and Monitoring	216,844	259,560	(42,716)	-16.5%
f. Big Bend NO <sub>x</sub> Emissions Reduction	1,785	2,089	(303)	-14.5%
g. NPDES Annual Surveillance Fees	34,500	34,500	-	0.0%
h. Gannon Thermal Discharge Study	-	-	-	0.0%
i. Polk NO <sub>x</sub> Emissions Reduction	-	-	-	0.0%
j. Bayside SCR Consumables	298,559	151,000	147,559	97.7%
k. Big Bend Unit 4 SOFA	-	-	-	0.0%
l. Big Bend Unit 1 Pre-SCR	-	-	-	0.0%
m. Big Bend Unit 2 Pre-SCR	-	-	-	0.0%
n. Big Bend Unit 3 Pre-SCR	-	-	-	0.0%
o. Clean Water Act Section 316(b) Phase II Study	-	10,150	(10,150)	-100.0%
p. Arsenic Groundwater Standard Program	-	37,080	(37,080)	-100.0%
q. Big Bend 1 SCR	46	-	46	0.0%
r. Big Bend 2 SCR	7	-	7	0.0%
s. Big Bend 3 SCR	346,520	372,522	(26,002)	-7.0%
t. Big Bend 4 SCR	1,308,179	1,397,376	(89,197)	-6.4%
u. Mercury Air Toxics Standards	-	2,000	(2,000)	-100.0%
v. Greenhouse Gas Reduction Program	-	-	-	0.0%
w. Big Bend Gypsum Storage Facility	1,134,314	1,213,236	(78,922)	-6.5%
x. Coal Combustion Residuals (CCR) Rule	797,143	930,000	(132,857)	-14.3%
y. Big Bend ELG Compliance	4,238	4,944	(706)	-14.3%
z. CCR Rule - Phase II	-	-	-	0.0%
aa. Big Bend Unit 1 Sec. 316(b) Impingement Mortality	-	-	-	0.0%
ab. Bayside 316(b) Compliance	-	-	-	0.0%
ac. Bayside NESHAP Subpart YYYY	-	-	-	0.0%
2. Total Investment Projects - Recoverable Costs	\$4,142,066	\$4,414,497	(272,431)	-6.2%
3. Recoverable Costs Allocated to Energy	\$4,107,566	\$4,332,767	(225,201)	-5.2%
4. Recoverable Costs Allocated to Demand	\$34,500	\$81,730	(\$47,230)	-57.8%

**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-2021-0426-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 2022 to December 2022

Form 42 - 5E

**O&M Activities**  
(in Dollars)

Line	Description of O&M Activities	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.	Description of O&M Activities															
a.	Big Bend Unit 3 Flue Gas Desulfurization Integration	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Big Bend Units 1 & 2 Flue Gas Conditioning	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0	0
c.	SO <sub>2</sub> Emissions Allowances	0.15	3.34	1.43	(12.21)	2.01	(58.80)	(5.87)	1.67	1.67	(5.87)	1.67	1.67	(69)	(69)	(69)
d.	Big Bend Units 1 & 2 FGD	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Big Bend PM Minimization and Monitoring	26,804	27,155	20,829	3,649	5,718	2,909	21,630	21,630	21,630	21,630	21,630	21,630	216,844	216,844	216,844
f.	Big Bend NO <sub>x</sub> Emissions Reduction	0	0	30	119	0	0	273	273	273	273	273	273	1,785	1,785	1,785
g.	NPDES Annual Surveillance Fees	34,500	0	0	0	0	0	0	0	0	0	0	0	34,500	\$34,500	0
h.	Gannon Thermal Discharge Study	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
i.	Polk NO <sub>x</sub> Emissions Reduction	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
j.	Bayside SCR Consumables	1,379	20,043	74,713	25,164	6,000	64,702	17,756	17,856	16,556	15,056	19,667	19,667	298,559	298,559	298,559
k.	Big Bend Unit 4 SOFA	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
l.	Big Bend Unit 1 Pre-SCR	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
m.	Big Bend Unit 2 Pre-SCR	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
n.	Big Bend Unit 3 Pre-SCR	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
o.	Clean Water Act Section 316(b) Phase II Study	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
p.	Arsenic Groundwater Standard Program	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
q.	Big Bend 1 SCR	0	0	0	0	0	46	0	0	0	0	0	0	46	46	46
r.	Big Bend 2 SCR	7	0	0	0	0	0	0	0	0	0	0	0	7	7	7
s.	Big Bend 3 SCR	1,643	10,994	4,626	163	34,827	4,527	30,500	30,500	33,748	64,667	64,667	65,658	346,520	346,520	346,520
t.	Big Bend 4 SCR	(327,720)	(175,503)	199,828	31,865	146,655	40,773	130,000	130,000	130,000	335,000	335,000	332,280	1,308,179	1,308,179	1,308,179
u.	Mercury Air Toxics Standards	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
v.	Greenhouse Gas Reduction Program	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
w.	Big Bend Gypsum Storage Facility	11,278	21,649	36,368	11,817	8,341	22,181	150,000	150,000	150,000	170,474	201,103	201,103	1,134,314	1,134,314	1,134,314
x.	Coal Combustion Residuals (CCR) Rule	0	0	0	0	0	0	132,857	132,857	132,857	132,857	132,857	132,857	797,143	797,143	797,143
y.	Big Bend ELG Compliance	0	0	0	0	0	0	706	706	706	706	706	706	4,238	4,238	4,238
z.	CCR Rule - Phase II	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
aa.	Big Bend Unit 1 Sec. 316(b) Impingement Mortality	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ab.	Bayside 316(b) Compliance	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ac.	Bayside NESHAP Subpart YYYYY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Total of O&M Activities	(252,109)	(95,658)	336,395	72,765	201,543	135,080	483,716	483,824	485,772	740,657	775,904	774,176	4,142,066	\$34,500	\$4,107,566
3.	Recoverable Costs Allocated to Energy	(286,609)	(95,658)	336,395	72,765	201,543	135,080	483,716	483,824	485,772	740,657	775,904	774,176	4,107,566		
4.	Recoverable Costs Allocated to Demand	34,500	0	0	0	0	0	0	0	0	0	0	0	34,500		
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 (A)	(286,609)	(95,658)	336,395	72,765	201,543	135,080	483,716	483,824	485,772	740,657	775,904	774,176	4,107,565		
8.	Jurisdictional Demand Recoverable Costs (B)	34,500	0	0	0	0	0	0	0	0	0	0	0	34,500		
9.	Total Jurisdictional Recoverable Costs for O&M Activities (Lines 7 + 8)	(\$252,109)	(\$95,658)	\$336,395	\$72,765	\$201,543	\$135,080	\$483,716	\$483,824	485,772	740,657	\$775,904	\$774,176	\$4,142,066		

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DOCKET NO. 20220007-EI  
 ECRC 2022 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 2022 to December 2022**

Form 42 - 6E

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

Line	(1) Actual / Estimated	(2) Original Projection	(3) Variance		(4) Percent
			Amount		
1.	Description of Investment Projects				
a.	\$957,537	\$956,797	\$740		0.1%
b.	0	79,390	(79,390)		-100.0%
c.	41,013	40,993	20		0.0%
d.	0	0	0		0.0%
e.	0	0	0		0.0%
f.	0	80,286	(80,286)		-100.0%
g.	0	53,351	(53,351)		-100.0%
h.	8,056	8,050	6		0.1%
i.	1,828,951	1,828,248	703		0.0%
j.	1,590,237	1,589,173	1,064		0.1%
k.	0	505,339	(505,339)		-100.0%
l.	24,720	1,733,829	(1,709,109)		-98.6%
m.	110,041	109,983	58		0.1%
n.	187,485	187,341	144		0.1%
o.	0	139,318	(139,318)		-100.0%
p.	0	124,963	(124,963)		-100.0%
q.	0	209,670	(209,670)		-100.0%
r.	0	0	0		0.0%
s.	0	0	0		0.0%
t.	0	0	0		0.0%
u.	4,927,272	4,955,963	(28,691)		-0.6%
v.	2,110,057	2,108,118	1,939		0.1%
w.	643,263	799,392	(156,129)		-19.5%
x.	(2,712)	(2,712)	0		0.0%
y.	2,012,584	2,010,667	1,917		0.1%
z.	448,511	604,420	(155,909)		-25.8%
aa.	232,812	221,899	10,913		4.9%
ab.	983,735	2,279,885	(1,296,150)		-56.9%
ac.	942,175	1,129,762	(187,587)		-16.6%
ad.	290,920	173,822	117,098		67.4%
ae.	18,673	0	18,673		100.0%
2.	\$17,355,330	\$21,927,947	(\$4,572,617)		-20.9%
3.	\$14,457,177	\$17,518,159	(\$3,060,982)		-17.5%
4.	\$2,898,153	\$4,409,788	(\$1,511,635)		-34.3%

**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-2021-0426-FOF-EI.  
Column (3) = Column (1) - Column (2)  
Column (4) = Column (3) / Column (2)

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**Tampa Electric Company**  
 Environmental Cost Recovery Clause  
 Calculation of the Current Period Actual / Estimated Amount  
**January 2022 to December 2022**

Form 42-7E

**Capital Investment Projects-Recoverable Costs**  
 (in Dollars)

Line	Description (A)	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	Method of Classification Demand	Energy	
1. a.	Big Bend Unit 3 Flue Gas Desulfurization Integration	1	\$80,648	\$80,417	\$80,186	\$79,954	\$79,723	\$79,492	\$80,109	\$79,873	\$79,638	\$79,401	\$79,166	\$78,930	\$957,537	\$957,537	
b.	Big Bend Units 1 and 2 Flue Gas Conditioning	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
c.	Big Bend Unit 4 Continuous Emissions Monitors	3	3,481	3,467	3,453	3,440	3,426	3,412	3,424	3,396	3,382	3,368	3,354	41,013		41,013	
d.	Big Bend Fuel Oil Tank # 1 Upgrade	4	0	0	0	0	0	0	0	0	0	0	0	0	\$0	0	
e.	Big Bend Fuel Oil Tank # 2 Upgrade	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
f.	Big Bend Unit 1 Classifier Replacement	6	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
g.	Big Bend Unit 2 Classifier Replacement	7	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
h.	Big Bend Section 114 Mercury Testing Platform	8	680	677	676	673	671	669	674	672	669	667	665	663	8,056	8,056	
i.	Big Bend Units 1 & 2 FGD	9	155,615	154,949	154,282	153,616	152,948	152,281	151,897	151,216	150,537	149,857	149,177	1,828,951		1,828,951	
j.	Big Bend FGD Optimization and Utilization	10	133,916	133,534	133,154	132,772	132,390	132,010	133,048	132,660	132,271	131,883	131,494	131,105	1,590,237		1,590,237
k.	Big Bend NO <sub>x</sub> Emissions Reduction	11	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
l.	Big Bend PM Minimization and Monitoring	12	2,080	2,073	2,068	2,062	2,057	2,052	2,069	2,063	2,057	2,052	2,046	2,041	24,720	24,720	
m.	Polk NO <sub>x</sub> Emissions Reduction	13	9,326	9,291	9,257	9,221	9,187	9,152	9,191	9,154	9,119	9,084	9,047	9,012	110,041	110,041	
n.	Big Bend Unit 4 SOFA	14	15,796	15,750	15,703	15,658	15,612	15,566	15,684	15,637	15,590	15,543	15,497	15,449	187,485	187,485	
o.	Big Bend Unit 1 Pre-SCR	15	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
p.	Big Bend Unit 2 Pre-SCR	16	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
q.	Big Bend Unit 3 Pre-SCR	17	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
r.	Big Bend Unit 1 SCR	18	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
s.	Big Bend Unit 2 SCR	19	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
t.	Big Bend Unit 3 SCR	20	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
u.	Big Bend Unit 4 SCR	21	413,618	413,790	412,616	411,610	410,418	409,221	412,382	411,162	409,943	408,724	407,504	406,284	4,927,272	4,927,272	
v.	Big Bend FGD System Reliability	22	177,057	176,641	176,227	175,811	175,396	174,981	176,715	176,292	175,869	175,446	175,022	174,600	2,110,057	2,110,057	
w.	Mercury Air Toxics Standards	23	53,989	53,861	53,732	53,605	53,476	53,347	53,869	53,738	53,608	53,477	53,346	53,215	643,263	643,263	
x.	SO <sub>x</sub> Emissions Allowances	24	(224)	(224)	(224)	(224)	(224)	(224)	(228)	(228)	(228)	(228)	(228)	(228)	(2,712)	(2,712)	
y.	Big Bend Gypsum Storage Facility	25	168,728	168,353	167,979	167,604	167,229	166,855	168,594	168,212	167,830	167,448	167,067	166,685	2,012,584	2,012,584	
z.	Big Bend Coal Combustion Residual Rule (CCR Rule)	26	36,603	36,542	36,538	36,534	36,469	36,399	36,810	36,744	36,678	36,678	39,095	43,421	448,511	448,511	
aa.	Coal Combustion Residuals (CCR-Phase II)	27	25,672	25,577	25,582	25,582	25,582	25,582	17,435	12,408	12,384	12,360	12,336	12,312	232,812	232,812	
ab.	Big Bend ELG Compliance	28	40,360	39,103	45,702	59,264	64,390	66,947	76,459	91,232	105,959	117,184	131,527	145,608	983,735	983,735	
ac.	Big Bend Unit 1 Sec. 316(b) Impingement Mortality	29	77,832	77,197	77,087	77,128	77,163	77,323	79,001	79,033	79,642	80,248	80,257	80,264	942,175	942,175	
ad.	Bayside 316(b) Compliance	30	7,216	7,672	11,550	15,208	15,633	16,246	21,236	30,095	36,633	40,719	43,683	45,029	290,920	290,920	
ae.	Bayside NESHAP Subpart YYY	31	0	0	0	0	171	341	509	830	1,151	3,057	5,224	7,390	18,673	18,673	
2.	Total Investment Projects - Recoverable Costs		1,402,393	1,398,670	1,405,568	1,419,518	1,421,717	1,421,652	1,439,557	1,454,884	1,473,425	1,487,662	1,505,973	1,524,311	17,355,330	\$2,898,153	\$14,457,177
3.	Recoverable Costs Allocated to Energy		1,214,710	1,212,579	1,209,109	1,205,802	1,202,480	1,199,155	1,208,616	1,205,372	1,202,129	1,200,473	1,199,075	1,197,677	14,457,177		14,457,177
4.	Recoverable Costs Allocated to Demand		187,683	186,091	196,459	213,716	219,237	222,497	230,941	249,512	271,296	287,189	306,898	326,634	2,898,153	2,898,153	
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)		1,214,710	1,212,579	1,209,109	1,205,802	1,202,480	1,199,155	1,208,616	1,205,372	1,202,129	1,200,473	1,199,075	1,197,677	14,457,177		
8.	Jurisdictional Demand Recoverable Costs (D)		187,683	186,091	196,459	213,716	219,237	222,497	230,941	249,512	271,296	287,189	306,898	326,634	2,898,153		
9.	Total Jurisdictional Recoverable Costs for Investment Projects (Lines 7 + 8)		\$1,402,393	\$1,398,670	\$1,405,568	\$1,419,518	\$1,421,717	\$1,421,652	\$1,439,557	\$1,454,884	\$1,473,425	\$1,487,662	\$1,505,973	\$1,524,311	\$17,355,330		

**Notes:**

- (A) Each project's Total System Recoverable Expenses on Form 42-8E, Line 9
- (B) Project's Total Return Component on Form 42-8E, 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 2022 to December 2022**

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

Line	Description	Beginning of Period Amount	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	
3.	Less: Accumulated Depreciation	(6,824,505)	(6,859,870)	(6,895,235)	(6,930,600)	(6,965,965)	(7,001,330)	(7,036,695)	(7,072,060)	(7,107,425)	(7,142,790)	(7,178,155)	(7,213,520)	(7,248,885)	
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)	\$6,938,758	\$6,903,393	\$6,868,028	\$6,832,663	\$6,797,298	\$6,761,933	\$6,726,568	\$6,691,203	\$6,655,838	\$6,620,473	\$6,585,108	\$6,549,743	\$6,514,378	
6.	Average Net Investment		6,921,076	6,885,711	6,850,346	6,814,981	6,779,616	6,744,251	6,708,886	6,673,521	6,638,156	6,602,791	6,567,426	6,532,061	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$35,829	\$35,646	\$35,463	\$35,280	\$35,097	\$34,914	\$35,580	\$35,392	\$35,205	\$35,017	\$34,830	\$34,642	\$422,895
b.	Debt Component Grossed Up For Taxes (C)		9,454	9,406	9,358	9,309	9,261	9,213	9,164	9,116	9,068	9,019	8,971	8,923	110,262
8.	Investment Expenses														
a.	Depreciation (D)		35,365	35,365	35,365	35,365	35,365	35,365	35,365	35,365	35,365	35,365	35,365	35,365	424,380
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)		80,648	80,417	80,186	79,954	79,723	79,492	80,109	79,873	79,638	79,401	79,166	78,930	957,537
a.	Recoverable Costs Allocated to Energy		80,648	80,417	80,186	79,954	79,723	79,492	80,109	79,873	79,638	79,401	79,166	78,930	957,537
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)		80,648	80,417	80,186	79,954	79,723	79,492	80,109	79,873	79,638	79,401	79,166	78,930	957,537
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)		\$80,648	\$80,417	\$80,186	\$79,954	\$79,723	\$79,492	\$80,109	\$79,873	\$79,638	\$79,401	\$79,166	\$78,930	\$957,537

**Notes:**  
 (A) Applicable depreciable base for Big Bend; accounts 312.45 (\$13,435,775), 315.45 (\$327,307), and 312.40 (\$182).  
 (B) Line 6 x 6.2122% x 1/12 (Jan-Jun) and Line 6 x 6.3641% x 1/12 (Jul-Dec). Based on ROE of 9.95% for Jan-Jun and 10.20% for Jul-Dec, with weighted income tax rate of 25.3450% (expansion factor of 1.34315)  
 (C) Line 6 x 1.6392% x 1/12 (Jan-Jun) and Line 6 x 1.6392% x 1/12 (Jul-Dec)  
 (D) Applicable depreciation rate is 3.1%, 2.4%, and 4.6%  
 (E) Line 9a x Line 10  
 (F) Line 9b x Line 11

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DOCKET NO. 20220007-EI  
 ECRC 2022 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 2022 to December 2022**

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)	\$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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6.	Average Net Investment		0	0	0	0	0	0	0	0	0	0	0	0	0
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Debt Component Grossed Up For Taxes (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
8.	Investment Expenses														
a.	Depreciation (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		0	0	0	0	0	0	0	0	0	0	0	0	0
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

- Notes:**
- (A) Applicable depreciable base for Big Bend; accounts 312.41 (\$0), and 312.42 (\$0).
  - (B) Line 6 x 6.2122% x 1/12 (Jan-Jun) and Line 6 x 6.3641% x 1/12 (Jul-Dec). Based on ROE of 9.95% for Jan-Jun and 10.20% for Jul-Dec, with weighted income tax rate of 25.3450% (expansion factor of 1.34315)
  - (C) Line 6 x 1.6392% x 1/12 (Jan-Jun) and Line 6 x 1.6392% x 1/12 (Jul-Dec)
  - (D) Applicable depreciation rate is 5.2%, and 4.3%
  - (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 2022 to December 2022**

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	(653,045)	(655,138)	(657,231)	(659,324)	(661,417)	(663,510)	(665,603)	(667,696)	(669,789)	(671,882)	(673,975)	(676,068)	(678,161)	
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)	\$213,166	\$211,073	\$208,980	\$206,887	\$204,794	\$202,701	\$200,608	\$198,515	\$196,422	\$194,329	\$192,236	\$190,143	\$188,050	
6.	Average Net Investment		212,120	210,027	207,934	205,841	203,748	201,655	199,562	197,469	195,376	193,283	191,190	189,097	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$1,098	\$1,087	\$1,076	\$1,066	\$1,055	\$1,044	\$1,058	\$1,047	\$1,036	\$1,025	\$1,014	\$1,003	\$12,609
b.	Debt Component Grossed Up For Taxes (C)		290	287	284	281	278	275	273	270	267	264	261	258	3,288
8.	Investment Expenses														
a.	Depreciation (D)		2,093	2,093	2,093	2,093	2,093	2,093	2,093	2,093	2,093	2,093	2,093	2,093	25,116
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)		3,481	3,467	3,453	3,440	3,426	3,412	3,424	3,410	3,396	3,382	3,368	3,354	41,013
a.	Recoverable Costs Allocated to Energy		3,481	3,467	3,453	3,440	3,426	3,412	3,424	3,410	3,396	3,382	3,368	3,354	41,013
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)		3,481	3,467	3,453	3,440	3,426	3,412	3,424	3,410	3,396	3,382	3,368	3,354	41,013
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)		\$3,481	\$3,467	\$3,453	\$3,440	\$3,426	\$3,412	\$3,424	\$3,410	\$3,396	\$3,382	\$3,368	\$3,354	\$41,013

- Notes:**
- (A) Applicable depreciable base for Big Bend; account 315.44
  - (B) Line 6 x 6.2122% x 1/12 (Jan-Jun) and Line 6 x 6.3641% x 1/12 (Jul-Dec). Based on ROE of 9.95% for Jan-Jun and 10.20% for Jul-Dec, with weighted income tax rate of 25.3450% (expansion factor of 1.34315)
  - (C) Line 6 x 1.6392% x 1/12 (Jan-Jun) and Line 6 x 1.6392% 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 2022 to December 2022**

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	
3.	Less: Accumulated Depreciation	(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)	
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)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
6.	Average Net Investment		0	0	0	0	0	0	0	0	0	0	0	0	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Debt Component Grossed Up For Taxes (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
8.	Investment Expenses														
a.	Depreciation (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		0	0	0	0	0	0	0	0	0	0	0	0	0
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

- Notes:**
- (A) Applicable depreciable base for Big Bend; account 312.40
  - (B) Line 6 x 6.2122% x 1/12 (Jan-Jun) and Line 6 x 6.3641% x 1/12 (Jul-Dec). Based on ROE of 9.95% for Jan-Jun and 10.20% for Jul-Dec, with weighted income tax rate of 25.3450% (expansion factor of 1.34315)
  - (C) Line 6 x 1.6392% x 1/12 (Jan-Jun) and Line 6 x 1.6392% 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 2022 to December 2022**

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	(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)	
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)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
6.	Average Net Investment		0	0	0	0	0	0	0	0	0	0	0	0	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Debt Component Grossed Up For Taxes (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
8.	Investment Expenses														
a.	Depreciation (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		0	0	0	0	0	0	0	0	0	0	0	0	0
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

- Notes:**
- (A) Applicable depreciable base for Big Bend; account 312.40
  - (B) Line 6 x 6.2122% x 1/12 (Jan-Jun) and Line 6 x 6.3641% x 1/12 (Jul-Dec). Based on ROE of 9.95% for Jan-Jun and 10.20% for Jul-Dec, with weighted income tax rate of 25.3450% (expansion factor of 1.34315)
  - (C) Line 6 x 1.6392% x 1/12 (Jan-Jun) and Line 6 x 1.6392% 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 2022 to December 2022**

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)	\$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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6.	Average Net Investment		0	0	0	0	0	0	0	0	0	0	0	0	0
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Debt Component Grossed Up For Taxes (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
8.	Investment Expenses														
a.	Depreciation (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		0	0	0	0	0	0	0	0	0	0	0	0	0
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

- Notes:**
- (A) Applicable depreciable base for Big Bend; account 312.41
  - (B) Line 6 x 6.2122% x 1/12 (Jan-Jun) and Line 6 x 6.3641% x 1/12 (Jul-Dec). Based on ROE of 9.95% for Jan-Jun and 10.20% for Jul-Dec, with weighted income tax rate of 25.3450% (expansion factor of 1.34315)
  - (C) Line 6 x 1.6392% x 1/12 (Jan-Jun) and Line 6 x 1.6392% x 1/12 (Jul-Dec)
  - (D) Applicable depreciation rate is 5.2%
  - (E) Line 9a x Line 10
  - (F) Line 9b x Line 11

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**Tampa Electric Company**  
 Environmental Cost Recovery Clause  
 Calculation of the Current Period Actual / Estimated Amount  
**January 2022 to December 2022**

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)	\$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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6.	Average Net Investment		0	0	0	0	0	0	0	0	0	0	0	0	0
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Debt Component Grossed Up For Taxes (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
8.	Investment Expenses														
a.	Depreciation (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		0	0	0	0	0	0	0	0	0	0	0	0	0
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
15.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

- Notes:**
- (A) Applicable depreciable base for Big Bend; account 312.42
  - (B) Line 6 x 6.2122% x 1/12 (Jan-Jun) and Line 6 x 6.3641% x 1/12 (Jul-Dec). Based on ROE of 9.95% for Jan-Jun and 10.20% for Jul-Dec, with weighted income tax rate of 25.3450% (expansion factor of 1.34315)
  - (C) Line 6 x 1.6392% x 1/12 (Jan-Jun) and Line 6 x 1.6392% x 1/12 (Jul-Dec)
  - (D) Applicable depreciation rate is 4.3%
  - (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 2022 to December 2022**

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	
3.	Less: Accumulated Depreciation	(65,923)	(66,245)	(66,567)	(66,889)	(67,211)	(67,533)	(67,855)	(68,177)	(68,499)	(68,821)	(69,143)	(69,465)	(69,787)	
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)	\$54,814	\$54,492	\$54,170	\$53,848	\$53,526	\$53,204	\$52,882	\$52,560	\$52,238	\$51,916	\$51,594	\$51,272	\$50,950	
6.	Average Net Investment		54,653	54,331	54,009	53,687	53,365	53,043	52,721	52,399	52,077	51,755	51,433	51,111	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$283	\$281	\$280	\$278	\$276	\$275	\$280	\$278	\$276	\$274	\$273	\$271	\$3,325
b.	Debt Component Grossed Up For Taxes (C)		75	74	74	73	73	72	72	72	71	71	70	70	867
8.	Investment Expenses														
a.	Depreciation (D)		322	322	322	322	322	322	322	322	322	322	322	322	3,864
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)		680	677	676	673	671	669	674	672	669	667	665	663	8,056
a.	Recoverable Costs Allocated to Energy		680	677	676	673	671	669	674	672	669	667	665	663	8,056
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)		680	677	676	673	671	669	674	672	669	667	665	663	8,056
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)		\$680	\$677	\$676	\$673	\$671	\$669	\$674	\$672	\$669	\$667	\$665	\$663	\$8,056

- Notes:**
- (A) Applicable depreciable base for Big Bend; account 311.40
  - (B) Line 6 x 6.2122% x 1/12 (Jan-Jun) and Line 6 x 6.3641% x 1/12 (Jul-Dec). Based on ROE of 9.95% for Jan-Jun and 10.20% for Jul-Dec, with weighted income tax rate of 25.3450% (expansion factor of 1.34315)
  - (C) Line 6 x 1.6392% x 1/12 (Jan-Jun) and Line 6 x 1.6392% x 1/12 (Jul-Dec)
  - (D) Applicable depreciation rate is 3.2%
  - (E) Line 9a x Line 10
  - (F) Line 9b x Line 11

**Tampa Electric Company**  
 Environmental Cost Recovery Clause  
 Calculation of the Current Period Actual / Estimated Amount  
**January 2022 to December 2022**

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)	\$28,490,542	\$28,490,542	\$28,490,542	\$28,490,542	\$28,490,542	\$28,490,542	\$28,490,542	\$28,490,542	\$28,490,542	\$28,490,542	\$28,490,542	\$28,490,542	\$28,490,542	\$28,490,542
3.	Less: Accumulated Depreciation	(20,232,926)	(20,334,847)	(20,436,768)	(20,538,689)	(20,640,610)	(20,742,531)	(20,844,452)	(20,946,373)	(21,048,294)	(21,150,215)	(21,252,136)	(21,354,057)	(21,455,978)	
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)	\$8,257,617	\$8,155,696	\$8,053,775	\$7,951,854	\$7,849,933	\$7,748,012	\$7,646,091	\$7,544,170	\$7,442,249	\$7,340,328	\$7,238,407	\$7,136,486	\$7,034,565	
6.	Average Net Investment		8,206,656	8,104,735	8,002,814	7,900,893	7,798,972	7,697,051	7,595,130	7,493,209	7,391,288	7,289,367	7,187,446	7,085,525	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$42,484	\$41,957	\$41,429	\$40,902	\$40,374	\$39,846	\$40,280	\$39,740	\$39,199	\$38,659	\$38,118	\$37,577	\$480,565
b.	Debt Component Grossed Up For Taxes (C)		11,210	11,071	10,932	10,793	10,653	10,514	10,375	10,236	10,096	9,957	9,818	9,679	125,334
8.	Investment Expenses														
a.	Depreciation (D)		101,921	101,921	101,921	101,921	101,921	101,921	101,921	101,921	101,921	101,921	101,921	101,921	1,223,052
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)		155,615	154,949	154,282	153,616	152,948	152,281	152,576	151,897	151,216	150,537	149,857	149,177	1,828,951
a.	Recoverable Costs Allocated to Energy		155,615	154,949	154,282	153,616	152,948	152,281	152,576	151,897	151,216	150,537	149,857	149,177	1,828,951
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)		155,615	154,949	154,282	153,616	152,948	152,281	152,576	151,897	151,216	150,537	149,857	149,177	1,828,951
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)		\$155,615	\$154,949	\$154,282	\$153,616	\$152,948	\$152,281	\$152,576	\$151,897	\$151,216	\$150,537	\$149,857	\$149,177	\$1,828,951

- Notes:**
- (A) Applicable depreciable base for surviving Big Bend assets; accounts 311.46 (\$141,968), 312.46 (\$28,341,531), and 315.46 (\$7,043). NBV of Retired Assets 311.46 (\$77,104), 312.46 (\$19,101,520), 315.46 (\$172,680)
  - (B) Line 6 x 6.2122% x 1/12 (Jan-Jun) and Line 6 x 6.3641% x 1/12 (Jul-Dec). Based on ROE of 9.95% for Jan-Jun and 10.20% for Jul-Dec, with weighted income tax rate of 25.3450% (expansion factor of 1.34315)
  - (C) Line 6 x 1.6392% x 1/12 (Jan-Jun) and Line 6 x 1.6392% x 1/12 (Jul-Dec)
  - (D) Applicable depreciation rates for surviving assets are 2.9%, 4.3%, 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 2022 to December 2022**

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)	\$22,652,292	\$22,652,292	\$22,652,292	\$22,652,292	\$22,652,292	\$22,652,292	\$22,652,292	\$22,652,292	\$22,652,292	\$22,652,292	\$22,652,292	\$22,652,292	\$22,652,292	\$22,652,292
3.	Less: Accumulated Depreciation	(11,060,344)	(11,118,606)	(11,176,868)	(11,235,130)	(11,293,392)	(11,351,654)	(11,409,916)	(11,468,178)	(11,526,440)	(11,584,702)	(11,642,964)	(11,701,226)	(11,759,488)	(11,759,488)
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)	\$11,591,948	\$11,533,686	\$11,475,424	\$11,417,162	\$11,358,900	\$11,300,638	\$11,242,376	\$11,184,114	\$11,125,852	\$11,067,590	\$11,009,328	\$10,951,066	\$10,892,804	
6.	Average Net Investment		11,562,817	11,504,555	11,446,293	11,388,031	11,329,769	11,271,507	11,213,245	11,154,983	11,096,721	11,038,459	10,980,197	10,921,935	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$59,859	\$59,557	\$59,256	\$58,954	\$58,652	\$58,351	\$59,469	\$59,160	\$58,851	\$58,542	\$58,233	\$57,924	\$706,808
b.	Debt Component Grossed Up For Taxes (C)		15,795	15,715	15,636	15,556	15,476	15,397	15,317	15,238	15,158	15,079	14,999	14,919	184,285
8.	Investment Expenses														
a.	Depreciation (D)		58,262	58,262	58,262	58,262	58,262	58,262	58,262	58,262	58,262	58,262	58,262	58,262	699,144
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)		133,916	133,534	133,154	132,772	132,390	132,010	133,048	132,660	132,271	131,883	131,494	131,105	1,590,237
a.	Recoverable Costs Allocated to Energy		133,916	133,534	133,154	132,772	132,390	132,010	133,048	132,660	132,271	131,883	131,494	131,105	1,590,237
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)		133,916	133,534	133,154	132,772	132,390	132,010	133,048	132,660	132,271	131,883	131,494	131,105	1,590,237
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)		\$133,916	\$133,534	\$133,154	\$132,772	\$132,390	\$132,010	\$133,048	\$132,660	\$132,271	\$131,883	\$131,494	\$131,105	\$1,590,237

- 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 (\$0), and 312.40 (\$90,088).
  - (B) Line 6 x 6.2122% x 1/12 (Jan-Jun) and Line 6 x 6.3641% x 1/12 (Jul-Dec). Based on ROE of 9.95% for Jan-Jun and 10.20% for Jul-Dec, with weighted income tax rate of 25.3450% (expansion factor of 1.34315)
  - (C) Line 6 x 1.6392% x 1/12 (Jan-Jun) and Line 6 x 1.6392% x 1/12 (Jul-Dec)
  - (D) Applicable depreciation rate is 3.1%, 2.1%, 3.3%, 2.4%, 4.3%, and 4.6%
  - (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 2022 to December 2022**

Form 42-8E  
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Return on Capital Investments, Depreciation and Taxes  
 For Project: Big Bend NO<sub>x</sub> 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)	\$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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6.	Average Net Investment		0	0	0	0	0	0	0	0	0	0	0	0	0
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Debt Component Grossed Up For Taxes (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
8.	Investment Expenses														
a.	Depreciation (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		0	0	0	0	0	0	0	0	0	0	0	0	0
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000
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)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

**Notes:**

- (A) Applicable depreciable base for Big Bend; accounts 312.41 (\$0), 312.42 (\$0), and 312.43 (\$0).
- (B) Line 6 x 6.2122% x 1/12 (Jan-Jun) and Line 6 x 6.3641% x 1/12 (Jul-Dec). Based on ROE of 9.95% for Jan-Jun and 10.20% for Jul-Dec, with weighted income tax rate of 25.3450% (expansion factor of 1.34315)
- (C) Line 6 x 1.6392% x 1/12 (Jan-Jun) and Line 6 x 1.6392% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rate is 5.2%, 4.3%, and 3.6%
- (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 2022 to December 2022**

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)	\$351,594	\$351,594	\$351,594	\$351,594	\$351,594	\$351,594	\$351,594	\$351,594	\$351,594	\$351,594	\$351,594	\$351,594	\$351,594	
3.	Less: Accumulated Depreciation	(163,303)	(164,153)	(165,003)	(165,853)	(166,703)	(167,553)	(168,403)	(169,253)	(170,103)	(170,953)	(171,803)	(172,653)	(173,503)	
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)	\$188,291	\$187,441	\$186,591	\$185,741	\$184,891	\$184,041	\$183,191	\$182,341	\$181,491	\$180,641	\$179,791	\$178,941	\$178,091	
6.	Average Net Investment		187,866	187,016	186,166	185,316	184,466	183,616	182,766	181,916	181,066	180,216	179,366	178,516	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$973	\$968	\$964	\$959	\$955	\$951	\$969	\$965	\$960	\$956	\$951	\$947	\$11,518
b.	Debt Component Grossed Up For Taxes (C)		257	255	254	253	252	251	250	248	247	246	245	244	3,002
8.	Investment Expenses														
a.	Depreciation (D)		850	850	850	850	850	850	850	850	850	850	850	850	10,200
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		2,080	2,073	2,068	2,062	2,057	2,052	2,069	2,063	2,057	2,052	2,046	2,041	24,720
a.	Recoverable Costs Allocated to Energy		2,080	2,073	2,068	2,062	2,057	2,052	2,069	2,063	2,057	2,052	2,046	2,041	24,720
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)		2,080	2,073	2,068	2,062	2,057	2,052	2,069	2,063	2,057	2,052	2,046	2,041	24,720
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)		\$2,080	\$2,073	\$2,068	\$2,062	\$2,057	\$2,052	\$2,069	\$2,063	\$2,057	\$2,052	\$2,046	\$2,041	\$24,720

- Notes:**
- (A) Applicable depreciable base for Big Bend; accounts 312.41 (\$0), 312.42 (\$0), 312.43 (\$0), 315.41 (\$0), 315.44 (\$351,594), and 315.43 (\$0)
  - (B) Line 6 x 6.2122% x 1/12 (Jan-Jun) and Line 6 x 6.3641% x 1/12 (Jul-Dec). Based on ROE of 9.95% for Jan-Jun and 10.20% for Jul-Dec, with weighted income tax rate of 25.3450% (expansion factor of 1.34315)
  - (C) Line 6 x 1.6392% x 1/12 (Jan-Jun) and Line 6 x 1.6392% x 1/12 (Jul-Dec)
  - (D) Applicable depreciation rates are 5.2%, 4.3%, 3.6%, 4.4%, 2.9%, and 3.3%
  - (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 2022 to December 2022**

Return on Capital Investments, Depreciation and Taxes  
 For Project: Polk NO<sub>x</sub> 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	(948,762)	(954,097)	(959,432)	(964,767)	(970,102)	(975,437)	(980,772)	(986,107)	(991,442)	(996,777)	(1,002,112)	(1,007,447)	(1,012,782)	
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)	\$612,711	\$607,376	\$602,041	\$596,706	\$591,371	\$586,036	\$580,701	\$575,366	\$570,031	\$564,696	\$559,361	\$554,026	\$548,691	
6.	Average Net Investment		610,044	604,709	599,374	594,039	588,704	583,369	578,034	572,699	567,364	562,029	556,694	551,359	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$3,158	\$3,130	\$3,103	\$3,075	\$3,048	\$3,020	\$3,066	\$3,037	\$3,009	\$2,981	\$2,952	\$2,924	\$36,503
b.	Debt Component Grossed Up For Taxes (C)		833	826	819	811	804	797	790	782	775	768	760	753	9,518
8.	Investment Expenses														
a.	Depreciation (D)		5,335	5,335	5,335	5,335	5,335	5,335	5,335	5,335	5,335	5,335	5,335	5,335	64,020
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)		9,326	9,291	9,257	9,221	9,187	9,152	9,191	9,154	9,119	9,084	9,047	9,012	110,041
a.	Recoverable Costs Allocated to Energy		9,326	9,291	9,257	9,221	9,187	9,152	9,191	9,154	9,119	9,084	9,047	9,012	110,041
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		9,326	9,291	9,257	9,221	9,187	9,152	9,191	9,154	9,119	9,084	9,047	9,012	110,041
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)		\$9,326	\$9,291	\$9,257	\$9,221	\$9,187	\$9,152	\$9,191	\$9,154	\$9,119	\$9,084	\$9,047	\$9,012	\$110,041

- Notes:**
- (A) Applicable depreciable base for Polk; account 342.81
  - (B) Line 6 x 6.2122% x 1/12 (Jan-Jun) and Line 6 x 6.3641% x 1/12 (Jul-Dec). Based on ROE of 9.95% for Jan-Jun and 10.20% for Jul-Dec, with weighted income tax rate of 25.3450% (expansion factor of 1.34315)
  - (C) Line 6 x 1.6392% x 1/12 (Jan-Jun) and Line 6 x 1.6392% x 1/12 (Jul-Dec)
  - (D) Applicable depreciation rate is 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 2022 to December 2022**

Form 42-8E  
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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	(1,216,490)	(1,223,527)	(1,230,564)	(1,237,601)	(1,244,638)	(1,251,675)	(1,258,712)	(1,265,749)	(1,272,786)	(1,279,823)	(1,286,860)	(1,293,897)	(1,300,934)	
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)	\$1,342,240	\$1,335,203	\$1,328,166	\$1,321,129	\$1,314,092	\$1,307,055	\$1,300,018	\$1,292,981	\$1,285,944	\$1,278,907	\$1,271,870	\$1,264,833	\$1,257,796	
6.	Average Net Investment		1,338,722	1,331,685	1,324,648	1,317,611	1,310,574	1,303,537	1,296,500	1,289,463	1,282,426	1,275,389	1,268,352	1,261,315	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$6,930	\$6,894	\$6,857	\$6,821	\$6,785	\$6,748	\$6,876	\$6,839	\$6,801	\$6,764	\$6,727	\$6,689	\$81,731
b.	Debt Component Grossed Up For Taxes (C)		1,829	1,819	1,809	1,800	1,790	1,781	1,771	1,761	1,752	1,742	1,733	1,723	21,310
8.	Investment Expenses														
a.	Depreciation (D)		7,037	7,037	7,037	7,037	7,037	7,037	7,037	7,037	7,037	7,037	7,037	7,037	84,444
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		15,796	15,750	15,703	15,658	15,612	15,566	15,684	15,637	15,590	15,543	15,497	15,449	187,485
a.	Recoverable Costs Allocated to Energy		15,796	15,750	15,703	15,658	15,612	15,566	15,684	15,637	15,590	15,543	15,497	15,449	187,485
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)		15,796	15,750	15,703	15,658	15,612	15,566	15,684	15,637	15,590	15,543	15,497	15,449	187,485
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)		\$15,796	\$15,750	\$15,703	\$15,658	\$15,612	\$15,566	\$15,684	\$15,637	\$15,590	\$15,543	\$15,497	\$15,449	\$187,485

- Notes:**
- (A) Applicable depreciable base for Big Bend; account 312.44
  - (B) Line 6 x 6.2122% x 1/12 (Jan-Jun) and Line 6 x 6.3641% x 1/12 (Jul-Dec). Based on ROE of 9.95% for Jan-Jun and 10.20% for Jul-Dec, with weighted income tax rate of 25.3450% (expansion factor of 1.34315)
  - (C) Line 6 x 1.6392% x 1/12 (Jan-Jun) and Line 6 x 1.6392% x 1/12 (Jul-Dec)
  - (D) Applicable depreciation rate is 3.3%
  - (E) Line 9a x Line 10
  - (F) Line 9b x Line 11

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DOCKET NO. 20220007-EI  
 ECRC 2022 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 2022 to December 2022**

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)	\$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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6.	Average Net Investment		0	0	0	0	0	0	0	0	0	0	0	0	0
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Debt Component Grossed Up For Taxes (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
8.	Investment Expenses														
a.	Depreciation (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		0	0	0	0	0	0	0	0	0	0	0	0	0
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000
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)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

**Notes:**

- (A) Applicable depreciable base for Big Bend; account 312.41
- (B) Line 6 x 6.2122% x 1/12 (Jan-Jun) and Line 6 x 6.3641% x 1/12 (Jul-Dec). Based on ROE of 9.95% for Jan-Jun and 10.20% for Jul-Dec, with weighted income tax rate of 25.3450% (expansion factor of 1.34315)
- (C) Line 6 x 1.6392% x 1/12 (Jan-Jun) and Line 6 x 1.6392% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rate is 5.2%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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**Tampa Electric Company**  
 Environmental Cost Recovery Clause  
 Calculation of the Current Period Actual / Estimated Amount  
**January 2022 to December 2022**

Form 42-8E  
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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)	\$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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6.	Average Net Investment		0	0	0	0	0	0	0	0	0	0	0	0	0
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Debt Component Grossed Up For Taxes (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
8.	Investment Expenses														
a.	Depreciation (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		0	0	0	0	0	0	0	0	0	0	0	0	0
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000
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)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

**Notes:**

- (A) Applicable depreciable base for Big Bend; account 312.42
- (B) Line 6 x 6.2122% x 1/12 (Jan-Jun) and Line 6 x 6.3641% x 1/12 (Jul-Dec). Based on ROE of 9.95% for Jan-Jun and 10.20% for Jul-Dec, with weighted income tax rate of 25.3450% (expansion factor of 1.34315)
- (C) Line 6 x 1.6392% x 1/12 (Jan-Jun) and Line 6 x 1.6392% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rate is 4.3%
- (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 2022 to December 2022**

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	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)	\$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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6.	Average Net Investment		0	0	0	0	0	0	0	0	0	0	0	0	0
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Debt Component Grossed Up For Taxes (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
8.	Investment Expenses														
a.	Depreciation (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		0	0	0	0	0	0	0	0	0	0	0	0	0
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000
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)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

- Notes:**
- (A) Applicable depreciable base for Big Bend; account 312.43 (\$0) and 315.43 (\$0)
  - (B) Line 6 x 6.2122% x 1/12 (Jan-Jun) and Line 6 x 6.3641% x 1/12 (Jul-Dec). Based on ROE of 9.95% for Jan-Jun and 10.20% for Jul-Dec, with weighted income tax rate of 25.3450% (expansion factor of 1.34315)
  - (C) Line 6 x 1.6392% x 1/12 (Jan-Jun) and Line 6 x 1.6392% x 1/12 (Jul-Dec)
  - (D) Applicable depreciation rate is 3.6% and 3.3%
  - (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 2022 to December 2022**

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	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)	\$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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6.	Average Net Investment		0	0	0	0	0	0	0	0	0	0	0	0	0
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Debt Component Grossed Up For Taxes (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
8.	Investment Expenses														
a.	Depreciation (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		0	0	0	0	0	0	0	0	0	0	0	0	0
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000
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)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

**Notes:**

- (A) Applicable depreciable base for Big Bend; account 311.51 (\$0), 312.51 (\$0), 315.51 (\$0), and 316.51 (\$0).
- (B) Line 6 x 6.2122% x 1/12 (Jan-Jun) and Line 6 x 6.3641% x 1/12 (Jul-Dec). Based on ROE of 9.95% for Jan-Jun and 10.20% for Jul-Dec, with weighted income tax rate of 25.3450% (expansion factor of 1.34315)
- (C) Line 6 x 1.6392% x 1/12 (Jan-Jun) and Line 6 x 1.6392% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rate is 4.0%, 4.3%, 4.0% and 4.0%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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DOCKET NO. 20220007-EI  
 ECRC 2022 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 2022 to December 2022**

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)	\$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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
6.	Average Net Investment		0	0	0	0	0	0	0	0	0	0	0	0	0
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Debt Component Grossed Up For Taxes (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
8.	Investment Expenses														
a.	Depreciation (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		0	0	0	0	0	0	0	0	0	0	0	0	0
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000
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)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**Notes:**

- (A) Applicable depreciable base for Big Bend; account 311.52 (\$0), 312.52 (\$0), 315.52 (\$0), and 316.52 (\$0).
- (B) Line 6 x 6.2122% x 1/12 (Jan-Jun) and Line 6 x 6.3641% x 1/12 (Jul-Dec). Based on ROE of 9.95% for Jan-Jun and 10.20% for Jul-Dec, with weighted income tax rate of 25.3450% (expansion factor of 1.34315)
- (C) Line 6 x 1.6392% x 1/12 (Jan-Jun) and Line 6 x 1.6392% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rates are 3.5%, 4.2%, 3.7% and 3.4%.
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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**Tampa Electric Company**  
 Environmental Cost Recovery Clause  
 Calculation of the Current Period Actual / Estimated Amount  
**January 2022 to December 2022**

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	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)	\$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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6.	Average Net Investment		0	0	0	0	0	0	0	0	0	0	0	0	0
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Debt Component Grossed Up For Taxes (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
8.	Investment Expenses														
a.	Depreciation (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		0	0	0	0	0	0	0	0	0	0	0	0	0
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000
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)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

**Notes:**

- (A) Applicable depreciable base for Big Bend; account 311.53 (\$0), 312.53 (\$0), 315.53 (\$0), and 316.53 (\$0).
- (B) Line 6 x 6.2122% x 1/12 (Jan-Jun) and Line 6 x 6.3641% x 1/12 (Jul-Dec). Based on ROE of 9.95% for Jan-Jun and 10.20% for Jul-Dec, with weighted income tax rate of 25.3450% (expansion factor of 1.34315)
- (C) Line 6 x 1.6392% x 1/12 (Jan-Jun) and Line 6 x 1.6392% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rates are 3.1%, 3.5%, 3.2%, and 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 2022 to December 2022**

Form 42-8E  
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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		\$1,202	(\$12,229)	\$30,022	\$493		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$19,489
b.	Clearings to Plant		466,687	(12,229)	30,022	493	0	0	0	0	0	0	0	0	484,974
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	\$67,281,548	\$67,269,319	\$67,299,341	\$67,299,834	\$67,299,834	\$67,299,834	\$67,299,834	\$67,299,834	\$67,299,834	\$67,299,834	\$67,299,834	\$67,299,834	
3.	Less: Accumulated Depreciation	(31,694,919)	(31,876,297)	(32,059,075)	(32,241,816)	(32,424,647)	(32,607,480)	(32,790,313)	(32,973,146)	(33,155,979)	(33,338,812)	(33,521,645)	(33,704,478)	(33,887,311)	
4.	CWIP - Non-Interest Bearing	465,485	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$35,585,427	\$35,405,251	\$35,210,244	\$35,057,525	\$34,875,187	\$34,692,354	\$34,509,521	\$34,326,688	\$34,143,855	\$33,961,022	\$33,778,189	\$33,595,356	\$33,412,523	
6.	Average Net Investment		35,495,339	35,307,747	35,133,885	34,966,356	34,783,771	34,600,938	34,418,105	34,235,272	34,052,439	33,869,606	33,686,773	33,503,940	
7.	Return on Average Net Investment														
a.	Equity Component Crossed Up For Taxes (B)		\$183,753	\$182,782	\$181,882	\$181,015	\$180,070	\$179,123	\$182,534	\$181,564	\$180,594	\$179,625	\$178,655	\$177,685	\$2,169,282
b.	Debt Component Crossed Up For Taxes (C)		48,487	48,230	47,993	47,764	47,515	47,265	47,015	46,765	46,516	46,266	46,016	45,766	565,598
8.	Investment Expenses														
a.	Depreciation (D)		181,378	182,778	182,741	182,831	182,833	182,833	182,833	182,833	182,833	182,833	182,833	182,833	2,192,392
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)		413,618	413,790	412,616	411,610	410,418	409,221	412,382	411,162	409,943	408,724	407,504	406,284	4,927,272
a.	Recoverable Costs Allocated to Energy		413,618	413,790	412,616	411,610	410,418	409,221	412,382	411,162	409,943	408,724	407,504	406,284	4,927,272
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)		413,618	413,790	412,616	411,610	410,418	409,221	412,382	411,162	409,943	408,724	407,504	406,284	4,927,272
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)		\$413,618	\$413,790	\$412,616	\$411,610	\$410,418	\$409,221	\$412,382	\$411,162	\$409,943	\$408,724	\$407,504	\$406,284	\$4,927,272

- Notes:**
- (A) Applicable depreciable base for Big Bend; accounts 311.54 (\$16,857,250), 312.54 (\$38,554,520), 315.54 (\$10,642,027), 316.54 (\$687,934), 315.40 (\$558,103).
  - (B) Line 6 x 6.2122% x 1/12 (Jan-Jun) and Line 6 x 6.3641% x 1/12 (Jul-Dec). Based on ROE of 9.95% for Jan-Jun and 10.20% for Jul-Dec, with weighted income tax rate of 25.3450% (expansion factor of 1.34315)
  - (C) Line 6 x 1.6392% x 1/12 (Jan-Jun) and Line 6 x 1.6392% x 1/12 (Jul-Dec)
  - (D) Applicable depreciation rate is 2.8%, 3.6%, 2.8%, 2.4%, 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 2022 to December 2022**

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	(7,072,849)	(7,136,301)	(7,199,753)	(7,263,205)	(7,326,657)	(7,390,109)	(7,453,561)	(7,517,013)	(7,580,465)	(7,643,917)	(7,707,369)	(7,770,821)	(7,834,273)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$17,394,957	\$17,331,505	\$17,268,053	\$17,204,601	\$17,141,149	\$17,077,697	\$17,014,245	\$16,950,793	\$16,887,341	\$16,823,889	\$16,760,437	\$16,696,985	\$16,633,533	
6.	Average Net Investment		17,363,231	17,299,779	17,236,327	17,172,875	17,109,423	17,045,971	16,982,519	16,919,067	16,855,615	16,792,163	16,728,711	16,665,259	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$89,887	\$89,558	\$89,230	\$88,901	\$88,573	\$88,244	\$90,065	\$89,729	\$89,392	\$89,056	\$88,719	\$88,383	\$1,069,737
b.	Debt Component Grossed Up For Taxes (C)		23,718	23,631	23,545	23,458	23,371	23,285	23,198	23,111	23,025	22,938	22,851	22,765	278,896
8.	Investment Expenses														
a.	Depreciation (D)		63,452	63,452	63,452	63,452	63,452	63,452	63,452	63,452	63,452	63,452	63,452	63,452	761,424
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)		177,057	176,641	176,227	175,811	175,396	174,981	176,715	176,292	175,869	175,446	175,022	174,600	2,110,057
a.	Recoverable Costs Allocated to Energy		177,057	176,641	176,227	175,811	175,396	174,981	176,715	176,292	175,869	175,446	175,022	174,600	2,110,057
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)		177,057	176,641	176,227	175,811	175,396	174,981	176,715	176,292	175,869	175,446	175,022	174,600	2,110,057
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)		\$177,057	\$176,641	\$176,227	\$175,811	\$175,396	\$174,981	\$176,715	\$176,292	\$175,869	\$175,446	\$175,022	\$174,600	\$2,110,057

**Notes:**

- (A) Applicable depreciable base for Big Bend; accounts 312.45 (\$23,011,597) and 312.44 (\$1,456,209).
- (B) Line 6 x 6.2122% x 1/12 (Jan-Jun) and Line 6 x 6.3641% x 1/12 (Jul-Dec). Based on ROE of 9.95% for Jan-Jun and 10.20% for Jul-Dec, with weighted income tax rate of 25.3450% (expansion factor of 1.34315)
- (C) Line 6 x 1.6392% x 1/12 (Jan-Jun) and Line 6 x 1.6392% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rate is 3.1% and 3.3%
- (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 2022 to December 2022**

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)	\$7,064,224	\$7,064,224	#####	#####	#####	#####	#####	#####	#####	#####	#####	#####	#####	#####
3.	Less: Accumulated Depreciation	(1,800,413)	(1,820,026)	(1,839,639)	(1,859,252)	(1,878,865)	(1,898,478)	(1,918,091)	(1,937,704)	(1,957,317)	(1,976,930)	(1,996,543)	(2,016,156)	(2,035,769)	
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>\$5,263,811</u>	<u>\$5,244,198</u>	<u>#####</u>	<u>#####</u>	<u>#####</u>	<u>#####</u>								
6.	Average Net Investment		5,254,004	5,234,391	5,214,778	5,195,165	5,175,552	5,155,939	5,136,326	5,116,713	5,097,100	5,077,487	5,057,874	5,038,261	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$27,199	\$27,098	\$26,996	\$26,895	\$26,793	\$26,691	\$27,240	\$27,136	\$27,032	\$26,928	\$26,824	\$26,720	\$323,552
b.	Debt Component Grossed Up For Taxes (C)		7,177	7,150	7,123	7,097	7,070	7,043	7,016	6,989	6,963	6,936	6,909	6,882	84,355
8.	Investment Expenses														
a.	Depreciation (D)		19,613	19,613	19,613	19,613	19,613	19,613	19,613	19,613	19,613	19,613	19,613	19,613	235,356
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)		53,989	53,861	53,732	53,605	53,476	53,347	53,869	53,738	53,608	53,477	53,346	53,215	643,263
a.	Recoverable Costs Allocated to Energy		53,989	53,861	53,732	53,605	53,476	53,347	53,869	53,738	53,608	53,477	53,346	53,215	643,263
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)		53,989	53,861	53,732	53,605	53,476	53,347	53,869	53,738	53,608	53,477	53,346	53,215	643,263
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>\$53,989</u>	<u>\$53,861</u>	<u>\$53,732</u>	<u>\$53,605</u>	<u>\$53,476</u>	<u>\$53,347</u>	<u>\$53,869</u>	<u>\$53,738</u>	<u>\$53,608</u>	<u>\$53,477</u>	<u>\$53,346</u>	<u>\$53,215</u>	<u>\$643,263</u>

**Notes:**

- (A) Applicable depreciable base for Big Bend and Polk; accounts 312.44 (\$3,427,481), 341.80 (\$26,150), 315.40 (\$1,226,949), 315.41 (\$0), 315.42 (\$0), 312.45 (\$2,053,017), 312.46 (\$0), 315.44 (\$16,035), 315.45 (\$53,832), 315.46 (\$0), 311.40 (\$13,216), 345.81 (\$2,232), 312.54 (\$210,295), 395.00 (\$35,018), 315.43 (\$0), and 312.40 (\$0)
- (B) Line 6 x 6.2122% x 1/12 (Jan-Jun) and Line 6 x 6.3641% x 1/12 (Jul-Dec). Based on ROE of 9.95% for Jan-Jun and 10.20% for Jul-Dec, with weighted income tax rate of 25.3450% (expansion factor of 1.34315)
- (C) Line 6 x 1.6392% x 1/12 (Jan-Jun) and Line 6 x 1.6392% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rate is 3.3%, 3.1%, 3.5%, 4.4%, 5.0%, 3.1%, 4.3%, 2.9%, 2.4%, 3.5%, 3.2%, 3.3%, 3.6%, 14.3%, 3.3%, and 4.6%
- (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 2022 to December 2022**

Form 42-8E  
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For Project: SO<sub>2</sub> 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	0	0	59	0	0	0	0	0	0	59
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	(34,194)	(34,192)	(34,192)	(34,192)	(34,179)	(34,179)	(34,179)	(34,171)	(34,171)	(34,171)	(34,164)	(34,164)	(34,164)	(34,164)
3.	Total Working Capital Balance	<u>(\$34,194)</u>	<u>(\$34,192)</u>	<u>(\$34,192)</u>	<u>(\$34,192)</u>	<u>(\$34,179)</u>	<u>(\$34,179)</u>	<u>(\$34,179)</u>	<u>(\$34,171)</u>	<u>(\$34,171)</u>	<u>(\$34,171)</u>	<u>(\$34,164)</u>	<u>(\$34,164)</u>	<u>(\$34,164)</u>	<u>(\$34,164)</u>
4.	Average Net Working Capital Balance		(34,193)	(34,192)	(34,192)	(34,185)	(34,179)	(34,179)	(34,175)	(34,171)	(34,171)	(34,168)	(34,164)	(34,164)	
5.	Return on Average Net Working Capital Balance														
a.	Equity Component Grossed Up For Taxes (A)		(\$177)	(\$177)	(\$177)	(\$177)	(\$177)	(\$177)	(\$181)	(\$181)	(\$181)	(\$181)	(\$181)	(\$181)	(\$2,148)
b.	Debt Component Grossed Up For Taxes (B)		(47)	(47)	(47)	(47)	(47)	(47)	(47)	(47)	(47)	(47)	(47)	(47)	(564)
6.	Total Return Component		<u>(224)</u>	<u>(224)</u>	<u>(224)</u>	<u>(224)</u>	<u>(224)</u>	<u>(224)</u>	<u>(228)</u>	<u>(228)</u>	<u>(228)</u>	<u>(228)</u>	<u>(228)</u>	<u>(228)</u>	<u>(2,712)</u>
7.	Expenses:														
a.	Gains		0	0	0	0	0	(59)	0	0	0	0	0	0	(59)
b.	Losses		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	SO <sub>2</sub> Allowance Expense		0	3	1	(12)	2	0	(6)	2	2	(6)	2	2	(10)
8.	Net Expenses (D)		<u>0</u>	<u>3</u>	<u>1</u>	<u>(12)</u>	<u>2</u>	<u>(59)</u>	<u>(6)</u>	<u>2</u>	<u>2</u>	<u>(6)</u>	<u>2</u>	<u>2</u>	<u>(69)</u>
9.	Total System Recoverable Expenses (Lines 6 + 8)		<u>(224)</u>	<u>(221)</u>	<u>(223)</u>	<u>(236)</u>	<u>(222)</u>	<u>(283)</u>	<u>(234)</u>	<u>(226)</u>	<u>(226)</u>	<u>(234)</u>	<u>(226)</u>	<u>(226)</u>	<u>(2,781)</u>
a.	Recoverable Costs Allocated to Energy		(224)	(221)	(223)	(236)	(222)	(283)	(234)	(226)	(226)	(234)	(226)	(226)	(2,781)
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)		(224)	(221)	(223)	(236)	(222)	(283)	(234)	(226)	(226)	(234)	(226)	(226)	(2,781)
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)		<u>(\$224)</u>	<u>(\$221)</u>	<u>(\$223)</u>	<u>(\$236)</u>	<u>(\$222)</u>	<u>(\$283)</u>	<u>(\$234)</u>	<u>(\$226)</u>	<u>(\$226)</u>	<u>(\$234)</u>	<u>(\$226)</u>	<u>(\$226)</u>	<u>(\$2,781)</u>

**Notes:**

- (A) Line 6 x 6.2122% x 1/12 (Jan-Jun) and Line 6 x 6.3641% x 1/12 (Jul-Dec). Based on ROE of 9.95% for Jan-Jun and 10.20% for Jul-Dec, with weighted income tax rate of 25.3450% (expansion factor of 1.34315)
- (B) Line 6 x 1.6392% x 1/12 (Jan-Jun) and Line 6 x 1.6392% 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. 20220007-EI  
 ECRC 2022 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 2022 to December 2022**

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	(4,399,971)	(4,457,217)	(4,514,463)	(4,571,709)	(4,628,955)	(4,686,201)	(4,743,447)	(4,800,693)	(4,857,939)	(4,915,185)	(4,972,431)	(5,029,677)	(5,086,923)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$17,067,388	\$17,010,142	\$16,952,896	\$16,895,650	\$16,838,404	\$16,781,158	\$16,723,912	\$16,666,666	\$16,609,420	\$16,552,174	\$16,494,928	\$16,437,682	\$16,380,436	
6.	Average Net Investment		17,038,765	16,981,519	16,924,273	16,867,027	16,809,781	16,752,535	16,695,289	16,638,043	16,580,797	16,523,551	16,466,305	16,409,059	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$88,207	\$87,910	\$87,614	\$87,318	\$87,021	\$86,725	\$88,542	\$88,238	\$87,935	\$87,631	\$87,328	\$87,024	\$1,051,493
b.	Debt Component Grossed Up For Taxes (C)		23,275	23,197	23,119	23,040	22,962	22,884	22,806	22,728	22,649	22,571	22,493	22,415	274,139
8.	Investment Expenses														
a.	Depreciation (D)		57,246	57,246	57,246	57,246	57,246	57,246	57,246	57,246	57,246	57,246	57,246	57,246	686,952
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)		168,728	168,353	167,979	167,604	167,229	166,855	168,594	168,212	167,830	167,448	167,067	166,685	2,012,584
a.	Recoverable Costs Allocated to Energy		168,728	168,353	167,979	167,604	167,229	166,855	168,594	168,212	167,830	167,448	167,067	166,685	2,012,584
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)		168,728	168,353	167,979	167,604	167,229	166,855	168,594	168,212	167,830	167,448	167,067	166,685	2,012,584
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)		\$168,728	\$168,353	\$167,979	\$167,604	\$167,229	\$166,855	\$168,594	\$168,212	\$167,830	\$167,448	\$167,067	\$166,685	\$2,012,584

- Notes:**
- (A) Applicable depreciable base for Big Bend; accounts 311.40
  - (B) Line 6 x 6.2122% x 1/12 (Jan-Jun) and Line 6 x 6.3641% x 1/12 (Jul-Dec). Based on ROE of 9.95% for Jan-Jun and 10.20% for Jul-Dec, with weighted income tax rate of 25.3450% (expansion factor of 1.34315)
  - (C) Line 6 x 1.6392% x 1/12 (Jan-Jun) and Line 6 x 1.6392% 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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**Tampa Electric Company**  
Environmental Cost Recovery Clause  
Calculation of the Current Period Actual / Estimated Amount  
**January 2022 to December 2022**

Return on Capital Investments, Depreciation and Taxes  
For Project: Big Bend Coal Combustion Residual Rule (CCR Rule)  
(in Dollars)

Line	Description	Beginning of Period Amount	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		(\$2,957)	\$7,728	\$14,094	\$2,217	\$1,200	\$544	\$1,650	\$1,650	\$1,650	\$1,650	\$745,180	\$0	\$774,606
b.	Clearings to Plant		0	0	4,770	0	0	0	0	0	25,964	1,650	745,180	0	777,563
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other - AFUDC (excl from CWIP)		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$3,953,368	\$3,953,368	\$3,953,368	\$3,958,137	\$3,958,137	\$3,958,137	\$3,958,137	\$3,958,137	\$3,958,137	\$3,984,101	\$3,985,751	\$4,730,931	\$4,730,931	
3.	Less: Accumulated Depreciation	(120,690)	(132,244)	(143,798)	(155,352)	(166,924)	(178,496)	(190,068)	(201,640)	(213,212)	(224,784)	(236,423)	(248,066)	(261,634)	
4.	CWIP - Non-Interest Bearing	2,957	0	7,728	17,053	19,270	20,470	21,014	22,664	24,314	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	\$3,835,635	\$3,821,124	\$3,817,298	\$3,819,838	\$3,810,483	\$3,800,111	\$3,789,083	\$3,779,161	\$3,769,239	\$3,759,317	\$3,749,328	\$4,482,865	\$4,469,297	
6.	Average Net Investment		3,828,379	3,819,211	3,818,568	3,815,161	3,805,297	3,794,597	3,784,122	3,774,200	3,764,278	3,754,323	4,116,097	4,476,081	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$19,819	\$19,771	\$19,768	\$19,750	\$19,699	\$19,644	\$20,069	\$20,016	\$19,964	\$19,911	\$21,829	\$23,739	\$243,979
b.	Debt Component Grossed Up For Taxes (C)		5,230	5,217	5,216	5,212	5,198	5,183	5,169	5,156	5,142	5,128	5,623	6,114	63,588
8.	Investment Expenses														
a.	Depreciation (D)		11,554	11,554	11,554	11,572	11,572	11,572	11,572	11,572	11,572	11,639	11,643	13,568	140,944
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)		36,603	36,542	36,538	36,534	36,469	36,399	36,810	36,744	36,678	36,678	39,095	43,421	448,511
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		36,603	36,542	36,538	36,534	36,469	36,399	36,810	36,744	36,678	36,678	39,095	43,421	448,511
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)		36,603	36,542	36,538	36,534	36,469	36,399	36,810	36,744	36,678	36,678	39,095	43,421	448,511
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$36,603	\$36,542	\$36,538	\$36,534	\$36,469	\$36,399	\$36,810	\$36,744	\$36,678	\$36,678	\$39,095	\$43,421	\$448,511

**Notes:**

- (A) Applicable depreciable base for Big Bend; accounts 311.40 (\$2,464,676), 312.44 (\$668,735), 312.40 (\$824,727), and 312.45 (\$772,794)
- (B) Line 6 x 6.2122% x 1/12 (Jan-Jun) and Line 6 x 6.3641% x 1/12 (Jul-Dec). Based on ROE of 9.95% for Jan-Jun and 10.20% for Jul-Dec, with weighted income tax rate of 25.3450% (expansion factor of 1.34315)
- (C) Line 6 x 1.6392% x 1/12 (Jan-Jun) and Line 6 x 1.6392% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rate is 3.2%, 3.3%, 4.6%, and 3.1%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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DOCKET NO. 20220007-EI  
ECRC 2022 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 2022 to December 2022**

Return on Capital Investments, Depreciation and Taxes  
 For Project: Coal Combustion Residuals (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		(\$30,514)	\$1,595	\$0	\$0	\$0	\$0	(\$2,591,284)	\$0	\$0	\$0	\$0	\$0	(\$2,620,203)
b.	Clearings to Plant		0	0	0	0	0	0	1,318,605	0	0	0	0	0	1,318,605
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	\$1,318,605	\$1,318,605	\$1,318,605	\$1,318,605	\$1,318,605	\$1,318,605	
3.	Less: Accumulated Depreciation	0	0	0	0	0	0	0		(3,626)	(7,252)	(10,878)	(14,504)	(18,130)	
4.	CWIP - Non-Interest Bearing	3,938,807	3,908,293	3,909,888	3,909,888	3,909,888	3,909,888	3,909,888	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	\$3,938,807	\$3,908,293	\$3,909,888	\$3,909,888	\$3,909,888	\$3,909,888	\$3,909,888	\$1,318,605	\$1,314,979	\$1,311,353	\$1,307,727	\$1,304,101	\$1,300,475	
6.	Average Net Investment		3,923,550	3,909,091	3,909,888	3,909,888	3,909,888	3,909,888	2,614,246	1,316,792	1,313,166	1,309,540	1,305,914	1,302,288	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$20,312	\$20,237	\$20,241	\$20,241	\$20,241	\$20,241	\$13,864	\$6,983	\$6,964	\$6,945	\$6,926	\$6,907	\$170,102
b.	Debt Component Grossed Up For Taxes (C)		5,360	5,340	5,341	5,341	5,341	5,341	3,571	1,799	1,794	1,789	1,784	1,779	44,580
8.	Investment Expenses														
a.	Depreciation (D)		0	0	0	0	0	0	0	3,626	3,626	3,626	3,626	3,626	18,130
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)	25,672	25,577	25,582	25,582	25,582	25,582	25,582	17,435	12,408	12,384	12,360	12,336	12,312	232,812
a.	Recoverable Costs Allocated to Energy	0	0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand	25,672	25,577	25,582	25,582	25,582	25,582	25,582	17,435	12,408	12,384	12,360	12,336	12,312	232,812
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	0
13.	Retail Demand-Related Recoverable Costs (F)	25,672	25,577	25,582	25,582	25,582	25,582	25,582	17,435	12,408	12,384	12,360	12,336	12,312	232,812
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)	\$25,672	\$25,577	\$25,582	\$25,582	\$25,582	\$25,582	\$25,582	\$17,435	\$12,408	\$12,384	\$12,360	\$12,336	\$12,312	\$232,812

**Notes:**

- (A) Applicable depreciable base for Big Bend; accounts 312.44
- (B) Line 6 x 6.2122% x 1/12 (Jan-Jun) and Line 6 x 6.3641% x 1/12 (Jul-Dec). Based on ROE of 9.95% for Jan-Jun and 10.20% for Jul-Dec, with weighted income tax rate of 25.3450% (expansion factor of 1.34315)
- (C) Line 6 x 1.6392% x 1/12 (Jan-Jun) and Line 6 x 1.6392% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rate is 3.3%
- (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 2022 to December 2022**

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		\$337,435	(\$721,907)	\$2,739,056	\$1,406,493	\$160,486	621,116.94	1,842,867.40	2,587,200.00	1,829,300.00	1,536,700.00	2,764,304.13	1,458,050.00	\$16,561,101
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	5,999,992	6,337,428	5,615,520	8,354,576	9,761,069	9,921,555	10,542,672	12,385,539	14,972,739	16,802,039	18,338,739	21,103,043	22,561,093	
5.	Net Investment (Lines 2 + 3 + 4)	\$5,999,992	\$6,337,428	\$5,615,520	\$8,354,576	\$9,761,069	\$9,921,555	\$10,542,672	\$12,385,539	\$14,972,739	\$16,802,039	\$18,338,739	\$21,103,043	\$22,561,093	
6.	Average Net Investment		6,168,710	5,976,474	6,985,048	9,057,823	9,841,312	10,232,113	11,464,106	13,679,139	15,887,389	17,570,389	19,720,891	21,832,068	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$31,934	\$30,939	\$36,160	\$46,891	\$50,947	\$52,970	\$60,799	\$72,546	\$84,257	\$93,183	\$104,588	\$115,785	\$780,999
b.	Debt Component Grossed Up For Taxes (C)		8,426	8,164	9,542	12,373	13,443	13,977	15,660	18,686	21,702	24,001	26,939	29,823	202,736
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)	40,360	39,103	45,702	59,264	64,390	66,947	66,947	76,459	91,232	105,959	117,184	131,527	145,608	983,735
a.	Recoverable Costs Allocated to Energy	0	0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand	40,360	39,103	45,702	59,264	64,390	66,947	66,947	76,459	91,232	105,959	117,184	131,527	145,608	983,735
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	0
13.	Retail Demand-Related Recoverable Costs (F)	40,360	39,103	45,702	59,264	64,390	66,947	66,947	76,459	91,232	105,959	117,184	131,527	145,608	983,735
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)	\$40,360	\$39,103	\$45,702	\$59,264	\$64,390	\$66,947	\$66,947	\$76,459	\$91,232	\$105,959	\$117,184	\$131,527	\$145,608	\$983,735

- Notes:**
- (A) Applicable depreciable base for Big Bend; accounts TBD depending on type of plant added
  - (B) Line 6 x 6.2122% x 1/12 (Jan-Jun) and Line 6 x 6.3641% x 1/12 (Jul-Dec). Based on ROE of 9.95% for Jan-Jun and 10.20% for Jul-Dec, with weighted income tax rate of 25.3450% (expansion factor of 1.34315)
  - (C) Line 6 x 1.6392% x 1/12 (Jan-Jun) and Line 6 x 1.6392% 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 2022 to December 2022**

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

Line	Description	Beginning of Period Amount	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		(\$155,985)	(\$37,856)	\$4,200	\$8,157	\$2,692	\$46,077	\$8,356	\$1,500	\$180,810	\$1,200	\$1,200	\$1,200	\$61,550
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	12,035,273	12,035,273
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	\$12,035,273	
3.	Less: Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4.	CWIP - Non-Interest Bearing	11,973,723	11,817,738	11,779,882	11,784,082	11,792,238	11,794,930	11,841,007	11,849,363	11,850,863	12,031,673	12,032,873	12,034,073	0	
5.	Net Investment (Lines 2 + 3 + 4)	\$11,973,723	\$11,817,738	\$11,779,882	\$11,784,082	\$11,792,238	\$11,794,930	\$11,841,007	\$11,849,363	\$11,850,863	\$12,031,673	\$12,032,873	\$12,034,073	\$12,035,273	
6.	Average Net Investment		11,895,730	11,798,810	11,781,982	11,788,160	11,793,584	11,817,969	11,845,185	11,850,113	11,941,268	12,032,273	12,033,473	12,034,673	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$61,582	\$61,080	\$60,993	\$61,025	\$61,053	\$61,180	\$62,820	\$62,846	\$63,330	\$63,812	\$63,819	\$63,825	\$747,365
b.	Debt Component Grossed Up For Taxes (C)		16,250	16,117	16,094	16,103	16,110	16,143	16,181	16,187	16,312	16,436	16,438	16,439	194,810
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)		77,832	77,197	77,087	77,128	77,163	77,323	79,001	79,033	79,642	80,248	80,257	80,264	942,175
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		77,832	77,197	77,087	77,128	77,163	77,323	79,001	79,033	79,642	80,248	80,257	80,264	942,175
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)		77,832	77,197	77,087	77,128	77,163	77,323	79,001	79,033	79,642	80,248	80,257	80,264	942,175
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$77,832	\$77,197	\$77,087	\$77,128	\$77,163	\$77,323	\$79,001	\$79,033	\$79,642	\$80,248	\$80,257	\$80,264	\$942,175

- Notes:**
- (A) Applicable depreciable base for Big Bend; accounts 312.40
  - (B) Line 6 x 6.2122% x 1/12 (Jan-Jun) and Line 6 x 6.3641% x 1/12 (Jul-Dec). Based on ROE of 9.95% for Jan-Jun and 10.20% for Jul-Dec, with weighted income tax rate of 25.3450% (expansion factor of 1.34315)
  - (C) Line 6 x 1.6392% x 1/12 (Jan-Jun) and Line 6 x 1.6392% x 1/12 (Jul-Dec)
  - (D) Applicable depreciation rate is 4.6%
  - (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 2022 to December 2022**

Form 42-8E  
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Return on Capital Investments, Depreciation and Taxes  
 For Project: Bayside 316(b) 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		\$34,302	\$104,852	\$1,080,818	\$37,239	\$92,697	\$94,611	\$1,307,694	\$1,348,729	\$611,940	\$613,329	\$275,520	\$128,062	\$5,729,792
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	1,085,719	1,120,021	1,224,873	2,305,691	2,342,929	2,435,626	2,530,237	3,837,931	5,186,660	5,798,600	6,411,929	6,687,449	6,815,511	
5.	Net Investment (Lines 2 + 3 + 4)	\$1,085,719	#####	#####	\$2,305,691	#####	#####	#####	\$3,837,931	\$5,186,660	#####	#####	#####	#####	
6.	Average Net Investment		1,102,870	1,172,447	1,765,282	2,324,310	2,389,278	2,482,931	3,184,084	4,512,296	5,492,630	6,105,265	6,549,689	6,751,480	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$5,709	\$6,070	\$9,139	\$12,033	\$12,369	\$12,854	\$16,887	\$23,931	\$29,130	\$32,379	\$34,736	\$35,806	\$231,043
b.	Debt Component Grossed Up For Taxes (C)		1,507	1,602	2,411	3,175	3,264	3,392	4,349	6,164	7,503	8,340	8,947	9,223	59,877
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)		7,216	7,672	11,550	15,208	15,633	16,246	21,236	30,095	36,633	40,719	43,683	45,029	290,920
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		7,216	7,672	11,550	15,208	15,633	16,246	21,236	30,095	36,633	40,719	43,683	45,029	290,920
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)		7,216	7,672	11,550	15,208	15,633	16,246	21,236	30,095	36,633	40,719	43,683	45,029	290,920
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$7,216	\$7,672	\$11,550	\$15,208	\$15,633	\$16,246	\$21,236	\$30,095	\$36,633	\$40,719	\$43,683	\$45,029	\$290,920

**Notes:**

- (A) Applicable depreciable base for Big Bend; accounts TBD depending on type of plant added
- (B) Line 6 x 6.2122% x 1/12 (Jan-Jun) and Line 6 x 6.3641% x 1/12 (Jul-Dec). Based on ROE of 9.95% for Jan-Jun and 10.20% for Jul-Dec, with weighted income tax rate of 25.3450% (expansion factor of 1.34315)
- (C) Line 6 x 1.6392% x 1/12 (Jan-Jun) and Line 6 x 1.6392% 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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DOCKET NO. 20220007-EI  
 ECRC 2022 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 2022 to December 2022**

Return on Capital Investments, Depreciation and Taxes  
 For Project: Bayside NESHAP Subpart YYYY  
 (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	\$52,224	\$0	\$48,125	\$48,125	\$48,125	\$298,125	\$298,125	\$298,125	\$1,090,974
b.	Clearings to Plant		0	0	0	0	0	0	0	0	196,599	48,125	48,125	48,125	340,974
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	\$196,599	\$244,724	\$292,849	\$340,974	
3.	Less: Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	(754)	(1,692)	(2,815)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	52,224	52,224	100,349	148,474	0	250,000	500,000	750,000	
5.	Net Investment (Lines 2 + 3 + 4)	\$0	\$0	\$0	\$0	\$0	\$52,224	\$52,224	\$100,349	\$148,474	\$196,599	\$493,970	\$791,157	\$1,088,159	
6.	Average Net Investment		0	0	0	0	26,112	52,224	76,287	124,412	172,537	345,285	642,564	939,658	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$0	\$0	\$0	\$0	\$135	\$270	\$405	\$660	\$915	\$1,831	\$3,408	\$4,983	\$12,607
b.	Debt Component Grossed Up For Taxes (C)		0	0	0	0	36	71	104	170	236	472	878	1,284	3,251
8.	Investment Expenses														
a.	Depreciation (D)		0	0	0	0	0	0	0	0	0	754	938	1,123	2,815
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		0	0	0	0	171	341	509	830	1,151	3,057	5,224	7,390	18,673
a.	Recoverable Costs Allocated to Energy		0	0	0	0	171	341	509	830	1,151	3,057	5,224	7,390	18,673
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)		0	0	0	0	171	341	509	830	1,151	3,057	5,224	7,390	18,673
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$0	\$0	\$0	\$0	\$171	\$341	\$509	\$830	\$1,151	\$3,057	\$5,224	\$7,390	\$18,673

- Notes:**
- (A) Applicable depreciable base for Big Bend; accounts 312.40
  - (B) Line 6 x 6.2122% x 1/12 (Jan-Jun) and Line 6 x 6.3641% x 1/12 (Jul-Dec). Based on ROE of 9.95% for Jan-Jun and 10.20% for Jul-Dec, with weighted income tax rate of 25.3450% (expansion factor of 1.34315)
  - (C) Line 6 x 1.6392% x 1/12 (Jan-Jun) and Line 6 x 1.6392% x 1/12 (Jul-Dec)
  - (D) Applicable depreciation rate is 4.6%
  - (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 2022 to June 2022

Form 42 - 9E  
 Page 1 of 2

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

	(1) Jurisdictional Rate Base <b>2022 FESR</b> with Normalization (\$000)	(2) Ratio %	(3) Cost Rate %	(4) Weighted Cost Rate %
Long Term Debt	\$ 2,565,553	33.73%	4.28%	1.4435%
Short Term Debt	353,093	4.64%	1.39%	0.0645%
Preferred Stock	0	0.00%	0.00%	0.0000%
Customer Deposits	86,253	1.13%	2.43%	0.0276%
Common Equity	3,442,887	45.26%	9.95%	4.5034%
Accum. Deferred Inc. Taxes & Zero Cost ITC's	920,094	12.10%	0.00%	0.0000%
Deferred ITC - Weighted Cost	<u>239,042</u>	<u>3.14%</u>	7.17%	<u>0.2253%</u>
<b>Total</b>	<b>\$ 7,606,921</b>	<b>100.00%</b>		<b>6.26%</b>

**ITC split between Debt and Equity:**

Long Term Debt	\$ 2,565,553	Long Term Debt	46.00%
Equity - Preferred	0	Equity - Preferred	0.00%
Equity - Common	<u>3,442,887</u>	Equity - Common	<u>54.00%</u>
<b>Total</b>	<b>\$ 6,008,439</b>	<b>Total</b>	<b><u>100.00%</u></b>

**Deferred ITC - Weighted Cost:**

Debt = 0.2253% * 46.00%	0.1036%
Equity = 0.2253% * 54.00%	<u>0.1217%</u>
Weighted Cost	<u>0.2253%</u>

**Total Equity Cost Rate:**

Preferred Stock	0.0000%
Common Equity	4.5034%
Deferred ITC - Weighted Cost	<u>0.1217%</u>
	4.6251%
Times Tax Multiplier	1.34315
Total Equity Component	<b><u>6.2122%</u></b> -

**Total Debt Cost Rate:**

Long Term Debt	1.4435%
Short Term Debt	0.0645%
Customer Deposits	0.0276%
Deferred ITC - Weighted Cost	<u>0.1036%</u>
Total Debt Component	<b><u>1.6392%</u></b> -
	<b><u>7.8514%</u></b> -

**Notes:**

Column (1) - Per Order No. PSC-2020-0165-PAA-EU, issued May 20, 2020, approving amended joint motion modifying WACC methodology.  
 Column (2) - Column (1) / Total Column (1)  
 Column (3) - Per Order No. PSC-2020-0165-PAA-EU, issued May 20, 2020, approving amended joint motion modifying WACC methodology..  
 Column (4) - Column (2) x Column (3)

**Tampa Electric Company**  
 Environmental Cost Recovery Clause  
 Calculation of the Current Period Actual/Estimated Amount  
July 2022 to December 2022

Form 42 - 9E  
 Page 2 of 2

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

	(1) Jurisdictional Rate Base <b>2022 FESR</b> with Normalization (\$000)	(2) Ratio %	(3) Cost Rate %	(4) Weighted Cost Rate %
Long Term Debt	\$ 2,565,553	33.73%	4.28%	1.4435%
Short Term Debt	353,093	4.64%	1.39%	0.0645%
Preferred Stock	0	0.00%	0.00%	0.0000%
Customer Deposits	86,253	1.13%	2.43%	0.0276%
Common Equity	3,442,887	45.26%	10.20%	4.6165%
Accum. Deferred Inc. Taxes & Zero Cost ITC's	920,094	12.10%	0.00%	0.0000%
Deferred ITC - Weighted Cost	<u>239,042</u>	<u>3.14%</u>	7.17%	<u>0.2253%</u>
<b>Total</b>	<b>\$ 7,606,921</b>	<b>100.00%</b>		<b>6.38%</b>

**ITC split between Debt and Equity:**

Long Term Debt	\$ 2,565,553	Long Term Debt	46.00%
Equity - Preferred	0	Equity - Preferred	0.00%
Equity - Common	<u>3,442,887</u>	Equity - Common	<u>54.00%</u>
<b>Total</b>	<b>\$ 6,008,439</b>	<b>Total</b>	<b><u>100.00%</u></b>

**Deferred ITC - Weighted Cost:**

Debt = 0.2253% * 46.00%	0.1036%
Equity = 0.2253% * 54.00%	<u>0.1217%</u>
Weighted Cost	<u>0.2253%</u>

**Total Equity Cost Rate:**

Preferred Stock	0.0000%
Common Equity	4.6165%
Deferred ITC - Weighted Cost	<u>0.1217%</u>
	4.7382%
Times Tax Multiplier	1.34315
Total Equity Component	<u><b>6.3641%</b></u>

**Total Debt Cost Rate:**

Long Term Debt	1.4435%
Short Term Debt	0.0645%
Customer Deposits	0.0276%
Deferred ITC - Weighted Cost	<u>0.1036%</u>
Total Debt Component	<u><b>1.6392%</b></u>
	<u><u><b>8.0033%</b></u></u>

**Notes:**

Column (1) - Per Order No. PSC-2020-0165-PAA-EU, issued May 20, 2020, approving amended joint motion modifying WACC methodology.  
 Column (2) - Column (1) / Total Column (1)  
 Column (3) - Per Order No. PSC-2020-0165-PAA-EU, issued May 20, 2020, approving amended joint motion modifying WACC methodology..  
 Column (4) - Column (2) x Column (3)

TAMPA ELECTRIC COMPANY  
ENVIRONMENTAL COST RECOVERY CLAUSE

ACTUAL/ESTIMATED TRUE-UP AMOUNT  
FOR THE PERIOD  
JANUARY 2022 THROUGH DECEMBER 2022

BIG BEND 1-3 ADJUSTMENT TO ECRC

Tampa Electric  
2022 ECRC Actual/ Estimate True-up  
Adjustment for additional items to be removed from ECRC in accordance with the 2021 Settlement Agreement

<u>8A Page</u>	<u>Program Description</u>	<u>Total Plant in Service</u>	<u>Total Accumulated Depreciation</u>	<u>Net Book Value to be Removed from ECRC</u>	<u>Revenue Requirement</u>
2	BB 1&2 Flue Gas Conditioning	\$ 5,017,734	\$ 4,940,682	\$ 77,052	\$ (79,390)
6	BB 1 Classifier Replacement	1,316,257	1,132,472	183,785	(80,286)
7	BB2 Classifier Replacement	984,794	824,598	160,196	(53,351)
10	BB FGD Optimization & Utilization	1,637	190	1,447	(185)
11	BB NOx Emissions Reduction	3,190,852	(1,383,147)	4,573,999	(505,339)
12	BB PM Minimization & Monitoring	19,406,156	7,842,411	11,563,745	(1,709,129)
15	BB 1 Pre-SCR	1,649,121	929,485	719,636	(139,318)
16	BB 2 Pre-SCR	1,581,887	828,416	753,471	(124,963)
17	BB 3 Pre-SCR	2,706,507	1,213,946	1,492,561	(209,670)
23	Mercury Air Toxic Standards (MATS)	1,570,804	422,538	1,148,266	(156,714)
		<u>\$ 37,425,749</u>	<u>\$ 16,751,591</u>	<u>\$ 20,674,158</u>	<u>\$ (3,058,345)</u>