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March 31, 2023

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. 20230007-EI

Dear Mr. Teitzman:

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

1. Petition for approval of the company's environmental cost recovery true-up amount for the twelve-month period ending December 2022.
2. Prepared Direct Testimony of M. Ashley Sizemore.

Thank you for your assistance in connection with this matter.

Sincerely,

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

Malcolm N. Means

MNM/bml
Attachments

cc: All Parties of Record (w/attachment)

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing Petition, Testimony and Exhibit of M. Ashley Sizemore, filed on behalf of Tampa Electric Company, has been furnished by electronic mail on this 31st day of March 2023, to the following:

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ATTORNEY

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

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

DOCKET NO. 20230007-EI

FILED: March 31, 2023

PETITION OF TAMPA ELECTRIC COMPANY

Tampa Electric Company ("Tampa Electric" or "the company"), hereby petitions the Commission for approval of the company's environmental cost recovery true-up amount of \$3,288,223 over-recovery for the twelve-month period ending December 2022. In support of thereof, says:

Environmental Cost Recovery

1. Tampa Electric's final true-up amount for the period January 2022 through December 2022 is an over-recovery of \$3,288,223. [See Exhibit No. ____ (MAS-1), Document No. 1 (Schedule 42-1A).]

2. By Order No. PSC-2022-0424-FOF-EI, the Commission approved environmental cost recovery factors for the period commencing January 2023. These factors reflected an actual/estimated true-up over-recovery, including interest, for the period January 2022 through December 2022 of \$5,382,902 which was also approved in Order No. PSC-2022-0424-FOF-EI. The actual over-recovery, including interest, for the period January 2022 through December 2022 is \$8,671,125. The \$8,671,125 actual over-recovery, less the estimated over-recovery of \$5,382,902 which is currently reflected in charges for the twelve-month period beginning January 2023, results in a net environmental cost recovery true-up over-recovery of \$3,288,223 that is to be included in the calculation of the environmental cost recovery factors for the period beginning January 2024.

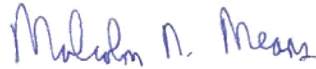
3. For reasons more fully detailed in the Prepared Direct Testimony of witness M. Ashley Sizemore, the environmental compliance costs sought to be approved for cost recovery

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.

WHEREFORE, Tampa Electric Company requests the Commission to approve the company's environmental cost recovery true-up over-recovery amount of \$3,288,223 and authorize the inclusion of this amount in the calculation of the environmental cost recovery factors for the period beginning January 2024.

DATED this 31st day of March 2023.

Respectfully submitted,



MALCOLM N. MEANS
J. JEFFRY WAHLEN
VIRGINIA L. PONDER
Ausley McMullen
Post Office Box 391
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ATTORNEYS FOR TAMPA ELECTRIC COMPANY



BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 20230007-EI
IN RE: ENVIRONMENTAL COST RECOVERY FACTORS

2022 FINAL TRUE-UP
TESTIMONY AND EXHIBIT

M. ASHLEY SIZEMORE

FILED: MARCH 31, 2023

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BEFORE THE PUBLIC SERVICE COMMISSION

PREPARED DIRECT TESTIMONY

OF

M. ASHLEY SIZEMORE

Q. Please state your name, address, occupation, and employer.

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

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

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

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

12
13 **Q.** What is the purpose of your testimony in this proceeding?

14
15 **A.** The purpose of my testimony is to present, for Commission
16 review and approval, the actual true-up amount for the
17 Environmental Cost Recovery Clause ("Environmental Clause")
18 and the calculations associated with the environmental
19 compliance activities for the period January 2022 through
20 December 2022.

21
22 **Q.** Did you prepare any exhibits in support of your testimony?

23
24 **A.** Yes. Exhibit No. MAS-1 consists of nine documents prepared
25 under my direction and supervision.

- 1 ▪ Form 42-1A, Document No. 1, provides the final true-
2 up for the January 2022 through December 2022 period;
- 3 ▪ Form 42-2A, Document No. 2, provides the detailed
4 calculation of the actual true-up for the period;
- 5 ▪ Form 42-3A, Document No. 3, shows the interest
6 provision calculation for the period;
- 7 ▪ Form 42-4A, Document No. 4, provides the variances
8 between actual and actual/estimated costs for O&M
9 activities;
- 10 ▪ Form 42-5A, Document No. 5, provides a summary of
11 actual monthly O&M activity costs for the period;
- 12 ▪ Form 42-6A, Document No. 6, provides the variances
13 between actual and actual/estimated costs for capital
14 investment projects;
- 15 ▪ Form 42-7A, Document No. 7, presents a summary of
16 actual monthly costs for capital investment projects
17 for the period;
- 18 ▪ Form 42-8A, Document No. 8, pages 1 through 31,
19 illustrates the calculation of depreciation expense
20 and return on capital investment for each project
21 recovered through the Environmental Clause.
- 22 ▪ Form 42-9A, Document No. 9, details Tampa Electric's
23 revenue requirement rate of return for capital
24 projects recovered through the Environmental Clause.

25

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

3

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

10

11 Q. What is the final true-up amount for the Environmental
12 Clause for the period January 2022 through December 2022?

13

14 A. The final true-up amount for the Environmental Clause for
15 the period January 2022 through December 2022 is an over-
16 recovery of \$3,288,223. The actual environmental cost over-
17 recovery, including interest, is \$8,671,125 for the period
18 January 2022 through December 2022, as identified in Form
19 42-1A. This amount, less the \$5,382,902 over-recovery
20 approved in Commission Order No. PSC-2022-0424-FOF-EI,
21 issued December 14, 2022, in Docket No. 20220007-EI,
22 results in a final over-recovery of \$3,288,223, as shown on
23 Form 42-1A. This over-recovery amount will be applied in
24 the calculation of the environmental cost recovery factors
25 for the period January 2024 through December 2024.

1 Q. Are all costs listed in Forms 42-4A through 42-8A incurred
2 for environmental compliance projects approved by the
3 Commission?

4
5 A. Yes. All costs listed in Forms 42-4A through 42-8A for
6 which Tampa Electric is seeking recovery are incurred for
7 environmental compliance projects approved by the
8 Commission.

9
10 Q. Did Tampa Electric include costs in its 2022 final
11 Environmental Clause true-up filing for any environmental
12 projects that were not anticipated and included in its 2022
13 factors?

14
15 A. Yes, Tampa Electric included costs associated with Tampa
16 Electric's National Emission Standard for Hazardous Air
17 Pollutants ("NESHAP") project. These costs are outlined on
18 Form 42-6A. This project was approved for cost recovery by
19 Commission Order No. PSC-2022-0286-PAA-EI, issued July 22,
20 2022.

21
22 Q. How do actual expenditures for the period January 2022
23 through December 2022 compare with Tampa Electric's
24 actual/estimated projections as presented in previous
25 testimony and exhibits?

1 **A.** As shown on Form 42-4A, total costs for O&M activities are
2 \$2,858,085, or 69 percent less than the actual/estimated
3 projection costs. Form 42-6A shows the total capital
4 investment costs are \$19,902, or 0.1 percent more than the
5 actual/estimated projection costs. Additional information
6 regarding substantial variances is provided below.

7
8 **O&M Project Variances**

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

- 21
22 **▪ Big Bend PM Minimization and Monitoring:** The Big Bend
23 Minimization and Monitoring project variance is
24 \$100,223, or 46.2 percent greater than projected. The
25 variance is due to higher contract costs for Carbon

1 Equipment Monitoring System maintenance than originally
2 estimated.

3
4 ▪ **Big Bend NO_x Emission Reduction:** The Big Bend NO_x Emission
5 Reduction variance is \$1,636 or 91.6 percent less than
6 projected. The variance is due to less damper equipment
7 maintenance required than originally estimated.

8
9 ▪ **Clean Water Act Section 316(b) Phase II Study:** The Clean
10 Water Act Section 316(b) Phase II Study project variance
11 is \$100, or 100 percent greater than projected. The
12 variance is due to receiving the NPDES permit earlier
13 than anticipated which allowed planned project
14 activities to begin sooner than projected.

15
16 ▪ **Big Bend Unit 1 SCR and Big Bend Unit 2 SCR:** The Big Bend
17 Unit 1 SCR and Big Bend Unit 2 SCR project variances are
18 \$46, or 100 percent less and \$7, or 100 percent less,
19 respectively. The project variances are due to the
20 recording of reversing accounting entries in September
21 2022, just after the Actual/Estimate projection was filed
22 in July 2022, removing overhead allocations
23 inadvertently charged to the two projects in January
24 2022.

25

- 1 ▪ **Big Bend Unit 3 SCR:** The Big Bend Unit 3 SCR project
2 variance is \$169,804, or 49 percent less than projected.
3 The variance is due to Big Bend Unit 3 SCR maintenance
4 costs, while generating on natural gas, being lower than
5 originally projected, along with less total generation
6 than projected.
- 7
- 8 ▪ **Big Bend Unit 4 SCR:** The Big Bend Unit 4 SCR project
9 variance is \$1,123,061, or 85.8 percent less than
10 projected. The variance is due largely to Big Bend Unit
11 4 running less than projected resulting in lower SCR
12 maintenance cost.
- 13
- 14 ▪ **Mercury Air Toxics Standard:** The Mercury Toxics Air
15 Standards project variance is \$1,935, or 100 percent
16 greater than projected. The variance relates to cost
17 associated with the purchase of sorbent traps for mercury
18 testing. These costs were included in the original
19 projection for 2022, prepared in August of 2021, but were
20 inadvertently excluded in the 2022 actual/estimate
21 reprojection, prepared in July 2022. The costs were
22 incurred in 2022.
- 23
- 24 ▪ **Big Bend Gypsum Storage Facility:** The Big Bend Gypsum
25 Storage Facility project variance is \$868,950, or 76.6

1 percent less than projected. The variance is due to less
2 facility yard maintenance being required as generation
3 by coal was less than projected.
4

- 5 ▪ **Big Bend Coal Combustion Residuals Rule:** The Big Bend
6 Coal Combustion Residuals ("CCR") Rule project variance
7 is \$789,046, or 99 percent less than projected. This
8 variance is due to final project costs being less than
9 projected.

- 10
11 ▪ **Big Bend ELG Compliance:** The Big Bend ELG Compliance
12 project variance is \$4,238, or 100 percent less than
13 projected. This variance is due to project schedule
14 delays. O&M expenses will occur later than originally
15 projected.

16 17 **Capital Investment Project Variances**

- 18 ▪ **Big Bend Unit 4 SCR:** The Big Bend Unit 4 SCR project
19 variance is \$68,690, or 1.4 percent greater than
20 projected. The variance is due to more materials being
21 purchased for the SCR catalyst layer in 2022 than
22 originally projected.
23

- 24 ▪ **Big Bend ELG Compliance:** The Big Bend ELG Compliance
25 project variance is \$169,168, or 17.2 percent less than

1 projected. The variance is due schedule delays resulting
2 from hard rock encountered at the drill site.

- 3
- 4 ▪ **Bayside 316(b) Compliance:** The Bayside 316(b) Compliance
5 project variance is \$41,491, or 14.3 percent greater than
6 projected. This variance is due to additional costs
7 resulting from supply chain issues and additional
8 structural costs for the intake structure that were not
9 anticipated.

- 10
- 11 ▪ **Big Bend NESHAP Subpart YYYY:** The Big Bend NESHAP Subpart
12 YYYY project variance is \$5,767, or 51.6 percent greater
13 than projected. This variance is due to contract labor,
14 materials, and rental equipment costs being higher than
15 projected as the original projection was based on a
16 preliminary engineering design.

17

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

19

20 **A.** Yes, it does.

21

22

23

24

25

INDEX

TAMPA ELECTRIC COMPANY
ENVIRONMENTAL COST RECOVERY CLAUSE

FINAL TRUE-UP AMOUNT FOR THE PERIOD OF
JANUARY 2022 THROUGH DECEMBER 2022

FORMS 42-1A THROUGH 42-9A

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4	Form 42-4A	15
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6	Form 42-6A	17
7	Form 42-7A	18
8	Form 42-8A	19
9	Form 42-9A	50

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of Final True-up Amount for the Period
January 2022 to December 2022
 (in Dollars)

<u>Line</u>	<u>Period Amount</u>
1. End of Period Actual True-Up for the Period January 2022 to December 2022 (Form 42-2A, Lines 5 + 6 + 10)	\$8,671,125
2. Actual/Estimated True-Up Amount Approved for the Period January 2022 to December 2022 (Order No. PSC-2022-0424-FOF-EI)	\$5,382,902
3. Final True-Up to be Refunded/(Recovered) in the Projection Period January 2024 to December 2024 (Lines 1 - 2)	\$3,288,223

Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of Final True-Up Amount for the Period
 January 2022 to December 2022

Current Period True-Up Amount
 (in Dollars)

Line	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1. ECRC Revenues (net of Revenue Taxes)	\$2,023,546	\$1,883,144	\$1,936,572	\$1,991,051	\$2,258,745	\$2,559,849	\$2,710,280	\$2,742,517	\$2,753,729	\$2,289,418	\$2,027,530	\$2,068,938	\$27,245,318
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) ¹	2,019,177	1,878,775	1,932,203	1,986,682	2,254,376	2,555,480	2,705,911	2,738,148	2,749,360	2,285,049	2,023,161	2,064,565	27,192,886
4. Jurisdictional ECRC Costs													
a. O & M Activities (Form 42-5A, Line 9)	(252,109)	(95,658)	336,395	72,765	201,543	135,080	72,912	170,903	53,754	152,215	379,340	56,840	1,283,980
b. Capital Investment Projects (Form 42-7A, Line 9)	1,414,493	1,410,699	1,417,688	1,431,835	1,434,064	1,433,993	1,450,119	1,452,032	1,459,007	1,476,973	1,494,376	1,499,953	17,375,232
c. Total Jurisdictional ECRC Costs	1,162,384	1,315,041	1,754,083	1,504,600	1,635,607	1,569,073	1,523,031	1,622,935	1,512,761	1,629,188	1,873,716	1,556,793	18,659,212
5. Over/(Under) Recovery (Line 3 - Line 4c) ¹	856,793	563,734	178,120	482,082	618,769	986,407	1,182,880	1,115,213	1,236,599	655,861	149,445	507,772	8,533,675
6. Interest Provision (Form 42-3A, Line 10)	141	365	797	1,556	2,767	5,229	9,432	13,163	18,193	24,049	28,361	33,397	137,450
7. Beginning Balance True-Up & Interest Provision ¹	(52,432)	808,871	1,377,339	1,560,625	2,048,632	2,674,537	3,670,542	4,867,223	5,999,968	7,259,129	7,943,408	8,125,583	(52,432)
a. Deferred True-Up from January to December 2021 (Order No. PSC-xx-xxx-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+8) ¹	1,996,527	2,564,995	2,748,281	3,236,288	3,862,193	4,858,198	6,054,879	7,187,624	8,446,785	9,131,064	9,313,239	9,858,781	9,858,781
10. Adjustment to Period True-Up including Interest	0	0	0	0	0	0	0	0	0	0	0	0	0
11. End of Period Total True-Up (Lines 9 + 10) ¹	\$1,996,527	\$2,564,995	\$2,748,281	\$3,236,288	\$3,862,193	\$4,858,198	\$6,054,879	\$7,187,624	\$8,446,785	\$9,131,064	\$9,313,239	\$9,858,781	\$9,858,781

\$0

Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of Final True-Up Amount for the Period
January 2022 to December 2022

Interest Provision
 (in Dollars)

Line	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1. Beginning True-Up Amount (Form 42-2A, Line 7 + 7a + 10)	\$1,135,224	\$1,996,527	\$2,564,995	\$2,748,281	\$3,236,288	\$3,862,193	\$4,858,198	\$6,054,879	\$7,187,624	\$8,446,785	\$9,131,064	\$9,313,239	
2. Ending True-Up Amount Before Interest	1,996,386	2,564,630	2,747,484	3,234,732	3,859,426	4,852,969	6,045,447	7,174,461	8,428,592	9,107,015	9,284,878	9,825,384	
3. Total of Beginning & Ending True-Up (Lines 1 + 2)	3,131,610	4,561,157	5,312,479	5,983,013	7,095,714	8,715,162	10,903,645	13,229,340	15,616,216	17,553,800	18,415,942	19,138,623	
4. Average True-Up Amount (Line 3 x 1/2)	1,565,805	2,280,579	2,656,240	2,991,507	3,547,857	4,357,581	5,451,823	6,614,670	7,808,108	8,776,900	9,207,971	9,569,312	
5. Interest Rate (First Day of Reporting Business Month)	0.08%	0.14%	0.24%	0.49%	0.76%	1.12%	1.76%	2.40%	2.38%	3.20%	3.37%	4.01%	
6. Interest Rate (First Day of Subsequent Business Month)	0.14%	0.24%	0.49%	0.76%	1.12%	1.76%	2.40%	2.38%	3.20%	3.37%	4.01%	4.37%	
7. Total of Beginning & Ending Interest Rates (Lines 5 + 6)	0.22%	0.38%	0.73%	1.25%	1.88%	2.88%	4.16%	4.78%	5.58%	6.57%	7.38%	8.38%	
8. Average Interest Rate (Line 7 x 1/2)	0.110%	0.190%	0.365%	0.625%	0.940%	1.440%	2.080%	2.390%	2.790%	3.285%	3.690%	4.190%	
9. Monthly Average Interest Rate (Line 8 x 1/12)	0.009%	0.016%	0.030%	0.052%	0.078%	0.120%	0.173%	0.199%	0.233%	0.274%	0.308%	0.349%	
10. Interest Provision for the Month (Line 4 x Line 9)	\$141	\$365	\$797	\$1,556	\$2,767	\$5,229	\$9,432	\$13,163	\$18,193	\$24,049	\$28,361	\$33,397	\$137,450

Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of Final True-up Amount for the Period
January 2022 to December 2022

Variance Report of O & M Activities
 (In Dollars)

Line	Description of O&M Activities	(1)	(2)	(3)	(4)
		Actual	Actual/Estimated Projection	Amount	Variance 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 ₂ Emissions Allowances	(70)	(69)	(1)	1.4%
d.	Big Bend Units 1 & 2 FGD	-	-	-	0.0%
e.	Big Bend PM Minimization and Monitoring	317,068	216,844	100,223	46.2%
f.	Big Bend NO _x Emissions Reduction	149	1,785	(1,636)	-91.6%
g.	NPDES Annual Surveillance Fees	34,500	34,500	-	0.0%
h.	Gannon Thermal Discharge Study	-	-	-	0.0%
i.	Polk NO _x Emissions Reduction	-	-	-	0.0%
j.	Bayside SCR Consumables	295,006	298,559	(3,554)	-1.2%
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	100	-	100	0.0%
p.	Arsenic Groundwater Standard Program	-	-	-	0.0%
q.	Big Bend 1 SCR	(0)	46	(46)	-99.4%
r.	Big Bend 2 SCR	-	7	(7)	-100.6%
s.	Big Bend 3 SCR	176,716	346,520	(169,804)	-49.0%
t.	Big Bend 4 SCR	185,118	1,308,179	(1,123,061)	-85.8%
u.	Mercury Air Toxics Standards	1,935	-	1,935	0.0%
v.	Greenhouse Gas Reduction Program	-	-	-	0.0%
w.	Big Bend Gypsum Storage Facility	265,363	1,134,314	(868,950)	-76.6%
x.	Coal Combustion Residuals (CCR) Rule	8,097	797,143	(789,046)	-99.0%
y.	Big Bend ELG Compliance	-	4,238	(4,238)	-100.0%
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.	Big Bend NESHAP Subpart YYYYY	-	-	-	0.0%
2.	Total Investment Projects - Recoverable Costs	\$1,283,981	\$4,142,066	(2,858,085)	-69.0%
3.	Recoverable Costs Allocated to Energy	\$1,249,381	\$4,107,566	(2,858,185)	-69.6%
4.	Recoverable Costs Allocated to Demand	\$34,600	\$34,500	100	0.3%

Notes:

Column (1) is the End of Period Totals on Form 42-5A.
 Column (2) is the approved projected amount in accordance with FPSC Order No. PSC-2022-0424-FOF-EI.
 Column (3) = Column (1) - Column (2)
 Column (4) = Column (3) / Column (2)

Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of Final True-up Amount for the Period
January 2022 to December 2022

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

Line	Description of Investment Projects	(1)	(2)	(3)	(4)
		Actual	Actual/Estimated Projection	Amount	Variance Percent
1.	Description of Investment Projects				
a.	Big Bend Unit 3 Flue Gas Desulfurization Integration	\$965,025	\$957,537	\$7,488	0.8%
b.	Big Bend Units 1 & 2 Flue Gas Conditioning	0	0	0	0.0%
c.	Big Bend Unit 4 Continuous Emissions Monitors	41,239	41,013	226	0.6%
d.	Big Bend Fuel Oil Tank # 1 Upgrade	0	0	0	0.0%
e.	Big Bend Fuel Oil Tank # 2 Upgrade	0	0	0	0.0%
f.	Big Bend Unit 1 Classifier Replacement	0	0	0	0.0%
g.	Big Bend Unit 2 Classifier Replacement	0	0	0	0.0%
h.	Big Bend Section 114 Mercury Testing Platform	8,113	8,056	57	0.7%
i.	Big Bend Units 1 & 2 FGD	1,837,460	1,828,951	8,509	0.5%
j.	Big Bend FGD Optimization and Utilization	1,602,745	1,590,237	12,508	0.8%
k.	Big Bend NO _x Emissions Reduction	0	0	0	0.0%
l.	Big Bend PM Minimization and Monitoring	24,924	24,720	204	0.8%
m.	Polk NO _x Emissions Reduction	110,688	110,041	647	0.6%
n.	Big Bend Unit 4 SOFA	189,225	187,485	1,740	0.9%
o.	Big Bend Unit 1 Pre-SCR	0	0	0	0.0%
p.	Big Bend Unit 2 Pre-SCR	0	0	0	0.0%
q.	Big Bend Unit 3 Pre-SCR	0	0	0	0.0%
r.	Big Bend Unit 1 SCR	0	0	0	0.0%
s.	Big Bend Unit 2 SCR	0	0	0	0.0%
t.	Big Bend Unit 3 SCR	0	0	0	0.0%
u.	Big Bend Unit 4 SCR	0	0	0	0.0%
v.	Big Bend FGD System Reliability	5,003,466	4,934,776	68,690	1.4%
w.	Mercury Air Toxics Standards	2,128,993	2,110,057	18,936	0.9%
x.	SO ₂ Emissions Allowances	648,991	643,263	5,728	0.9%
y.	Big Bend Gypsum Storage Facility	(2,748)	(2,712)	(36)	1.3%
z.	Big Bend Coal Combustion Residual Rule (CCR Rule)	2,031,196	2,012,584	18,612	0.9%
aa.	Coal Combustion Residuals (CCR-Phase II)	442,946	448,511	(5,565)	-1.2%
ab.	Big Bend ELG Compliance	227,788	232,812	(5,024)	-2.2%
ac.	Big Bend Unit 1 Sec. 316(b) Impingement Mortality	814,567	983,735	(169,168)	-17.2%
ad.	Bayside 316(b) Compliance	951,267	942,175	9,092	1.0%
ae.	Big Bend NESHAP Subpart YYYY	332,411	290,920	41,491	14.3%
		16,936	11,169	5,767	51.6%
2.	Total Investment Projects - Recoverable Costs	\$17,375,232	\$17,355,330	\$19,902	0.1%
3.	Recoverable Costs Allocated to Energy	\$14,606,253	\$14,457,177	\$149,076	1.0%
4.	Recoverable Costs Allocated to Demand	\$2,768,979	\$2,898,153	(\$129,174)	-4.5%

Notes:

Column (1) is the End of Period Totals on Form 42-7A.
 Column (2) is the approved projected amount in accordance with FPSC Order No. PSC-2022-0424-FOF-EI.
 Column (3) = Column (1) - Column (2)
 Column (4) = Column (3) / Column (2)

Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of Final True-up Amount for the Period
January 2022 to December 2022
Capital Investment Projects-Recoverable Costs
 (in Dollars)

Line	Description (A)	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total	Method of Classification Demand	Energy
1.	a.	\$81,287	\$81,053	\$80,817	\$80,583	\$80,349	\$80,113	\$80,735	\$80,496	\$80,256	\$80,018	\$79,779	\$79,539	\$965,025		\$965,025
	b.	0	0	0	0	0	0	0	0	0	0	0	0	0		0
	c.	3,501	3,487	3,473	3,459	3,445	3,431	3,417	3,403	3,389	3,375	3,361	3,347	41,239		41,239
	d.	0	0	0	0	0	0	0	0	0	0	0	0	0		0
	e.	0	0	0	0	0	0	0	0	0	0	0	0	0		0
	f.	0	0	0	0	0	0	0	0	0	0	0	0	0		0
	g.	685	682	680	678	676	673	671	669	667	665	663	661	8,113		8,113
	h.	156,373	155,921	155,470	155,019	154,568	154,117	153,666	153,215	152,764	152,313	151,862	151,411	1,837,460		1,837,460
	i.	134,983	134,596	134,209	133,823	133,436	133,049	132,662	132,275	131,888	131,501	131,114	130,727	1,602,745		1,602,745
	j.	0	0	0	0	0	0	0	0	0	0	0	0	0		0
	k.	2,096	2,091	2,085	2,080	2,074	2,068	2,062	2,056	2,050	2,044	2,038	2,032	24,924		24,924
	l.	9,382	9,348	9,312	9,277	9,241	9,205	9,169	9,133	9,097	9,061	9,025	8,989	110,688		110,688
	m.	15,919	15,872	15,826	15,779	15,732	15,686	15,640	15,594	15,547	15,501	15,455	15,408	189,225		189,225
	n.	0	0	0	0	0	0	0	0	0	0	0	0	0		0
	o.	0	0	0	0	0	0	0	0	0	0	0	0	0		0
	p.	0	0	0	0	0	0	0	0	0	0	0	0	0		0
	q.	0	0	0	0	0	0	0	0	0	0	0	0	0		0
	r.	0	0	0	0	0	0	0	0	0	0	0	0	0		0
	s.	0	0	0	0	0	0	0	0	0	0	0	0	0		0
	t.	0	0	0	0	0	0	0	0	0	0	0	0	0		0
	u.	416,893	417,048	418,203	419,358	420,513	421,668	422,823	423,978	425,133	426,288	427,443	428,598	5,003,466		5,003,466
	v.	178,659	178,237	177,815	177,393	176,971	176,549	176,127	175,705	175,283	174,861	174,439	174,017	2,128,993		2,128,993
	w.	54,474	54,343	54,212	54,081	53,950	53,819	53,688	53,557	53,426	53,295	53,164	53,033	648,991		648,991
	x.	(227)	(227)	(227)	(227)	(227)	(227)	(227)	(227)	(227)	(227)	(227)	(227)	(2,748)		(2,748)
	y.	170,300	169,919	169,538	169,157	168,776	168,395	168,014	167,633	167,252	166,871	166,490	166,109	2,031,196		2,031,196
	z.	36,956	36,895	36,834	36,773	36,712	36,651	36,590	36,529	36,468	36,407	36,346	36,285	442,946		442,946
	aa.	26,034	25,937	25,840	25,743	25,646	25,549	25,452	25,355	25,258	25,161	25,064	24,967	227,788		227,788
	ab.	40,930	39,655	46,346	60,099	66,297	72,495	78,693	84,891	91,089	97,287	103,485	109,683	814,567		814,567
	ac.	78,930	78,286	77,642	77,000	76,358	75,716	75,074	74,432	73,790	73,148	72,506	71,864	951,267		951,267
	ad.	7,318	7,780	11,713	15,422	19,131	22,840	26,549	30,258	33,967	37,676	41,385	45,094	332,411		332,411
	ae.	0	0	0	0	173	346	381	1,213	2,047	3,093	4,176	5,507	16,936		16,936
2.	Total Investment Projects - Recoverable Costs	1,414,493	1,410,699	1,417,688	1,431,835	1,434,064	1,433,993	1,450,119	1,452,032	1,459,007	1,476,973	1,494,376	1,499,953	17,375,232		\$2,768,979
3.	Recoverable Costs Allocated to Energy	1,224,325	1,222,146	1,218,622	1,215,271	1,211,901	1,208,524	1,217,909	1,217,961	1,221,009	1,221,441	1,216,102	1,211,042	14,606,253		14,606,253
4.	Recoverable Costs Allocated to Demand	190,168	188,553	199,066	216,564	222,163	225,469	232,210	234,071	237,998	255,532	278,274	288,911	2,768,979		2,768,979
5.	Retail Energy Jurisdictional Factor	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	10,000,000		10,000,000
6.	Retail Demand Jurisdictional Factor	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	10,000,000		10,000,000
7.	Jurisdictional Energy Recoverable Costs (C)	1,224,325	1,222,146	1,218,622	1,215,271	1,211,901	1,208,524	1,217,909	1,217,961	1,221,009	1,221,441	1,216,102	1,211,042	14,606,253		14,606,253
8.	Jurisdictional Demand Recoverable Costs (D)	190,168	188,553	199,066	216,564	222,163	225,469	232,210	234,071	237,998	255,532	278,274	288,911	2,768,979		2,768,979
9.	Total Jurisdictional Recoverable Costs for Investment Projects (Lines 7 + 8)	\$1,414,493	\$1,410,699	\$1,417,688	\$1,431,835	\$1,434,064	\$1,433,993	\$1,450,119	\$1,452,032	\$1,459,007	\$1,476,973	\$1,494,376	\$1,499,953	17,375,232		\$2,768,979

Notes:
 (A) Each project's Total System Recoverable Expenses on Form 42-8A, Line 9
 (B) Projects Total Return Component on Form 42-8A, Line 7
 (C) Line 3 x Line 5
 (D) Line 4 x Line 6

Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of Final True-up Amount for the Period
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	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	a. Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other - AFUDC (excl from CWIP)		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$13,763,263	\$13,763,263	\$13,763,263	\$13,763,263	\$13,763,263	\$13,763,263	\$13,763,263	\$13,763,263	\$13,763,263	\$13,763,263	\$13,763,263	\$13,763,263	\$13,763,263	\$13,763,263
3.	Less: Accumulated Depreciation	(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)	(7,284,250)
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$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	\$6,478,993
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	6,496,696
7.	Return on Average Net Investment		\$36,071	\$35,887	\$35,702	\$35,518	\$35,334	\$35,149	\$35,021	\$35,632	\$35,443	\$35,255	\$35,066	\$34,877	\$34,688
	a. Equity Component Grossed Up For Taxes (B)		9,851	9,801	9,750	9,700	9,650	9,599	9,549	9,499	9,448	9,398	9,348	9,297	9,247
	b. Debt Component Grossed Up For Taxes (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
8.	Investment Expenses		35,365	35,365	35,365	35,365	35,365	35,365	35,365	35,365	35,365	35,365	35,365	35,365	35,365
	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)		81,287	81,053	80,817	80,583	80,349	80,113	80,735	80,496	80,256	80,018	79,779	79,539	79,299
	a. Recoverable Costs Allocated to Energy		81,287	81,053	80,817	80,583	80,349	80,113	80,735	80,496	80,256	80,018	79,779	79,539	79,299
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
11.	Demand Jurisdictional Factor		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
12.	Retail Energy-Related Recoverable Costs (E)		81,287	81,053	80,817	80,583	80,349	80,113	80,735	80,496	80,256	80,018	79,779	79,539	79,299
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)		\$81,287	\$81,053	\$80,817	\$80,583	\$80,349	\$80,113	\$80,735	\$80,496	\$80,256	\$80,018	\$79,779	\$79,539	\$79,299

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 6.2541% x 1/12 (Jan-Jun) and Line 6 x 6.4072% x 1/12 (Jul-Dec).
- (C) Line 6 x 1.7080% x 1/12 (Jan-Jun) and Line 6 x 1.7080% 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

Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of Final True-up Amount for the Period
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	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	a. Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$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	0
7.	Return on Average Net Investment		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	a. Equity Component Grossed Up For Taxes (B)		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Debt Component Grossed Up For Taxes (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
8.	Investment Expenses		0	0	0	0	0	0	0	0	0	0	0	0	0
	a. Depreciation (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)	0	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	0
	b. Recoverable Costs Allocated to Demand	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
11.	Demand Jurisdictional Factor	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
12.	Retail Energy-Related Recoverable Costs (E)	0	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	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Notes:

- (A) Applicable depreciable base for Big Bend; accounts TBD depending on type of plant added
- (B) Line 6 x 6.2541% x 1/12 (Jan-Jun) and Line 6 x 6.4072% 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 1.7080% x 1/12 (Jan-Jun) and Line 6 x 1.7080% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rate is TBD depending on type of plant added
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of Final True-up Amount for the Period
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	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	a. Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Cleanings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211
3.	Less: Accumulated Depreciation	(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)	(678,161)
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)	\$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	\$188,050
6.	Average Net Investment	212,120	210,027	210,027	207,934	205,841	203,748	201,655	199,562	197,469	195,376	193,283	191,190	189,097	189,097
7.	Return on Average Net Investment		\$1,106	\$1,095	\$1,084	\$1,073	\$1,062	\$1,051	\$1,066	\$1,054	\$1,043	\$1,032	\$1,021	\$1,010	\$12,697
	a. Equity Component Grossed Up For Taxes (B)		302	299	296	293	290	287	284	281	278	275	272	269	3,426
	b. Debt Component Grossed Up For Taxes (C)														
8.	Investment Expenses		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
	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)		3,501	3,487	3,473	3,459	3,445	3,431	3,443	3,428	3,414	3,400	3,386	3,372	41,239
	a. Recoverable Costs Allocated to Energy		3,501	3,487	3,473	3,459	3,445	3,431	3,443	3,428	3,414	3,400	3,386	3,372	41,239
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor	1,0000000	1,0000000	1,0000000	1,0000000	1,0000000	1,0000000	1,0000000	1,0000000	1,0000000	1,0000000	1,0000000	1,0000000	1,0000000	1,0000000
11.	Demand Jurisdictional Factor	1,0000000	1,0000000	1,0000000	1,0000000	1,0000000	1,0000000	1,0000000	1,0000000	1,0000000	1,0000000	1,0000000	1,0000000	1,0000000	1,0000000
12.	Retail Energy-Related Recoverable Costs (E)		3,501	3,487	3,473	3,459	3,445	3,431	3,443	3,428	3,414	3,400	3,386	3,372	41,239
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)		\$3,501	\$3,487	\$3,473	\$3,459	\$3,445	\$3,431	\$3,443	\$3,428	\$3,414	\$3,400	\$3,386	\$3,372	\$41,239

Notes:

- (A) Applicable depreciable base for Big Bend: account 315.44
- (B) Line 6 x 6.2541% x 1/12 (Jan-Jun) and Line 6 x 6.4072% 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 1.7080% x 1/12 (Jan-Jun) and Line 6 x 1.7080% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rate is 2.9%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of Final True-up Amount for the Period
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	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	a. Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Cleanings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$497,578	\$497,578	\$497,578	\$497,578	\$497,578	\$497,578	\$497,578	\$497,578	\$497,578	\$497,578	\$497,578	\$497,578	\$497,578	\$497,578
3.	Less: Accumulated Depreciation	(497,578)	(497,578)	(497,578)	(497,578)	(497,578)	(497,578)	(497,578)	(497,578)	(497,578)	(497,578)	(497,578)	(497,578)	(497,578)	(497,578)
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	0
7.	Return on Average Net Investment		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	a. Equity Component Grossed Up For Taxes (B)		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Debt Component Grossed Up For Taxes (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
8.	Investment Expenses		0	0	0	0	0	0	0	0	0	0	0	0	0
	a. Depreciation (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		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	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
11.	Demand Jurisdictional Factor	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
12.	Retail Energy-Related Recoverable Costs (E)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (F)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)	\$0	\$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 6.2541% x 1/12 (Jan-Jun) and Line 6 x 6.4072% 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 1.7080% x 1/12 (Jan-Jun) and Line 6 x 1.7080% x 1/12 (Jul-Dec)
 (D) Applicable depreciation rate is 4.6%
 (E) Line 9a x Line 10
 (F) Line 9b x Line 11

Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of Final True-up Amount for the Period
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	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	a. Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$818,401	\$818,401	\$818,401	\$818,401	\$818,401	\$818,401	\$818,401	\$818,401	\$818,401	\$818,401	\$818,401	\$818,401	\$818,401	\$818,401
3.	Less: Accumulated Depreciation	(818,401)	(818,401)	(818,401)	(818,401)	(818,401)	(818,401)	(818,401)	(818,401)	(818,401)	(818,401)	(818,401)	(818,401)	(818,401)	(818,401)
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	0
7.	Return on Average Net Investment		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	a. Equity Component Grossed Up For Taxes (B)		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Debt Component Grossed Up For Taxes (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
8.	Investment Expenses		0	0	0	0	0	0	0	0	0	0	0	0	0
	a. Depreciation (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		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	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
11.	Demand Jurisdictional Factor	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
12.	Retail Energy-Related Recoverable Costs (E)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (F)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)	\$0	\$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 6.2541% x 1/12 (Jan-Jun) and Line 6 x 6.4072% 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 1.7080% x 1/12 (Jan-Jun) and Line 6 x 1.7080% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rate is 4.6%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of Final True-up Amount for the Period
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	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	a. Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$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	0
7.	Return on Average Net Investment		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	a. Equity Component Grossed Up For Taxes (B)		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Debt Component Grossed Up For Taxes (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
8.	Investment Expenses		0	0	0	0	0	0	0	0	0	0	0	0	0
	a. Depreciation (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)	0	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	0
	b. Recoverable Costs Allocated to Demand	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
11.	Demand Jurisdictional Factor	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
12.	Retail Energy-Related Recoverable Costs (E)	0	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	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)	\$0	\$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 6.2541% x 1/12 (Jan-Jun) and Line 6 x 6.4072% x 1/12 (Jul-Dec)
- (C) Line 6 x 1.7080% x 1/12 (Jan-Jun) and Line 6 x 1.7080% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rate is 5.2%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of Final True-up Amount for the Period
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	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Cleanings 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	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	\$0
	b. Debt Component Grossed Up For Taxes (C)	0	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	0
	b. Amortization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)	0	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	0
	b. Recoverable Costs Allocated to Demand	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
11.	Demand Jurisdictional Factor	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
12.	Retail Energy-Related Recoverable Costs (E)	0	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	0
15.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)	\$0	\$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 6.2541% x 1/12 (Jan-Jun) and Line 6 x 6.4072% 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 1.7080% x 1/12 (Jan-Jun) and Line 6 x 1.7080% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rate is 4.3%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of Final True-up Amount for the Period
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	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	a. Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737
3.	Less: Accumulated Depreciation	(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)	(69,787)
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)	\$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	\$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	51,111
7.	Return on Average Net Investment		\$285	\$283	\$281	\$280	\$278	\$276	\$281	\$280	\$278	\$276	\$275	\$273	\$3,346
	a. Equity Component Grossed Up For Taxes (B)		78	77	77	76	76	75	75	75	74	74	73	73	903
	b. Debt Component Grossed Up For Taxes (C)		322	322	322	322	322	322	322	322	322	322	322	322	3,864
8.	Investment Expenses		0	0	0	0	0	0	0	0	0	0	0	0	0
	a. Depreciation (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		685	682	680	678	676	673	678	677	674	672	670	668	8,113
	a. Recoverable Costs Allocated to Energy		685	682	680	678	676	673	678	677	674	672	670	668	8,113
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
11.	Demand Jurisdictional Factor		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
12.	Retail Energy-Related Recoverable Costs (E)		685	682	680	678	676	673	678	677	674	672	670	668	8,113
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$685	\$682	\$680	\$678	\$676	\$673	\$678	\$677	\$674	\$672	\$670	\$668	\$8,113

Notes:

- (A) Applicable depreciable base for Big Bend; account 311.40
- (B) Line 6 x 6.2541% x 1/12 (Jan-Jun) and Line 6 x 6.4072% x 1/12 (Jul-Dec)
- (C) Line 6 x 1.7080% x 1/12 (Jan-Jun) and Line 6 x 1.7080% 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 Final True-up Amount for the Period
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	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	a. Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other - AFUDC (excl from CWIP)		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$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)	(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	\$7,034,565
6.	Average Net Investment		8,206,666	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	7,085,525
7.	Return on Average Net Investment		\$42,771	\$42,240	\$41,709	\$41,177	\$40,646	\$40,115	\$40,553	\$40,009	\$39,465	\$38,920	\$38,376	\$37,832	\$483,813
	a. Equity Component Grossed Up For Taxes (B)		11,681	11,536	11,391	11,246	11,101	10,955	10,810	10,665	10,520	10,375	10,230	10,085	130,595
	b. Debt Component Grossed Up For Taxes (C)														
8.	Investment Expenses		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
	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)		156,373	155,697	155,021	154,344	153,668	152,991	153,284	152,595	151,906	151,216	150,527	149,838	1,837,460
	a. Recoverable Costs Allocated to Energy		156,373	155,697	155,021	154,344	153,668	152,991	153,284	152,595	151,906	151,216	150,527	149,838	1,837,460
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
11.	Demand Jurisdictional Factor		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
12.	Retail Energy-Related Recoverable Costs (E)		156,373	155,697	155,021	154,344	153,668	152,991	153,284	152,595	151,906	151,216	150,527	149,838	1,837,460
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)		\$156,373	\$155,697	\$155,021	\$154,344	\$153,668	\$152,991	\$153,284	\$152,595	\$151,906	\$151,216	\$150,527	\$149,838	\$1,837,460

Notes:
 (A) Applicable depreciable base for surviving Big Bend assets; accounts 311.46 (\$141,968), 312.46 (\$28,341,531), and 315.46 (\$77,104), 312.46 (\$19,101,520), 315.46 (\$172,680)
 (B) Line 6 x 6.2541% x 1/12 (Jan-Jun) and Line 6 x 6.4072% 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 1.7080% x 1/12 (Jan-Jun) and Line 6 x 1.7080% 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

Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of Final True-up Amount for the Period
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	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	a. Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$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	\$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	10,921,935
7.	Return on Average Net Investment		\$60,263	\$59,959	\$59,655	\$59,352	\$59,048	\$58,744	\$59,871	\$59,560	\$59,249	\$58,938	\$58,627	\$58,316	\$711,582
	a. Equity Component Grossed Up For Taxes (B)		16,458	16,375	16,292	16,209	16,126	16,043	15,960	15,877	15,794	15,711	15,628	15,546	192,019
	b. Debt Component Grossed Up For Taxes (C)		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
	c. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	f. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		134,983	134,596	134,209	133,823	133,436	133,049	134,093	133,699	133,305	132,911	132,517	132,124	1,602,745
	a. Recoverable Costs Allocated to Energy		134,983	134,596	134,209	133,823	133,436	133,049	134,093	133,699	133,305	132,911	132,517	132,124	1,602,745
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
11.	Demand Jurisdictional Factor		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
12.	Retail Energy-Related Recoverable Costs (E)		134,983	134,596	134,209	133,823	133,436	133,049	134,093	133,699	133,305	132,911	132,517	132,124	1,602,745
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)		\$134,983	\$134,596	\$134,209	\$133,823	\$133,436	\$133,049	\$134,093	\$133,699	\$133,305	\$132,911	\$132,517	\$132,124	\$1,602,745

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), and 312.40 (\$90,088).
- (B) Line 6 x 6.2541% x 1/12 (Jan-Jun) and Line 6 x 6.4072% 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 1.7080% x 1/12 (Jan-Jun) and Line 6 x 1.7080% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rate is 3.1%, 2.1%, 3.3%, 2.4%, and 4.6%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of Final True-up Amount for the Period
January 2022 to December 2022

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$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	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	\$0
	b. Debt Component Grossed Up For Taxes (C)	0	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	0
	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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
11.	Demand Jurisdictional Factor	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
12.	Retail Energy-Related Recoverable Costs (E)	0	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	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Notes:

- (A) Applicable depreciable base for Big Bend; accounts TBD depending on type of plant added
- (B) Line 6 x 6.2541% x 1/12 (Jan-Jun) and Line 6 x 6.4072% 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 1.7080% x 1/12 (Jan-Jun) and Line 6 x 1.7080% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rate is TBD depending on type of plant added
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of Final True-up Amount for the Period
January 2022 to December 2022

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	a. Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$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	\$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)	(173,503)
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)	\$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	\$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	178,516
7.	Return on Average Net Investment		\$979	\$975	\$970	\$966	\$961	\$957	\$976	\$971	\$967	\$962	\$958	\$953	\$11,595
	a. Equity Component Grossed Up For Taxes (B)		267	266	265	264	263	261	260	259	258	257	255	254	3,129
	b. Debt Component Grossed Up For Taxes (C)		850	850	850	850	850	850	850	850	850	850	850	850	10,200
8.	Investment Expenses		0	0	0	0	0	0	0	0	0	0	0	0	0
	a. Depreciation (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		2,096	2,091	2,085	2,080	2,074	2,068	2,086	2,080	2,075	2,069	2,063	2,057	24,924
	a. Recoverable Costs Allocated to Energy		2,096	2,091	2,085	2,080	2,074	2,068	2,086	2,080	2,075	2,069	2,063	2,057	24,924
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
11.	Demand Jurisdictional Factor	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
12.	Retail Energy-Related Recoverable Costs (E)	0	2,096	2,091	2,085	2,080	2,074	2,068	2,086	2,080	2,075	2,069	2,063	2,057	24,924
13.	Retail Demand-Related Recoverable Costs (F)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$2,096	\$2,091	\$2,085	\$2,080	\$2,074	\$2,068	\$2,086	\$2,080	\$2,075	\$2,069	\$2,063	\$2,057	\$24,924

Notes:

- (A) Applicable depreciable base for Big Bend; account 315.44
- (B) Line 6 x 6.2541% x 1/12 (Jan-Jun) and Line 6 x 6.4072% x 1/12 (Jul-Dec)
- (C) Line 6 x 1.7080% x 1/12 (Jan-Jun) and Line 6 x 1.7080% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rate is 2.9%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of Final True-up Amount for the Period
January 2022 to December 2022
 Return on Capital Investments, Depreciation and Taxes
 For Project: Polk NO. Emissions Reduction
 (in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	a. Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473
3.	Less: Accumulated Depreciation	(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	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	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		\$3,179	\$3,152	\$3,124	\$3,096	\$3,068	\$3,040	\$3,086	\$3,058	\$3,029	\$3,001	\$2,972	\$2,944	\$36,749
	a. Equity Component Grossed Up For Taxes (B)		868	861	853	846	838	830	823	815	808	800	792	785	9,919
	b. Debt Component Grossed Up For Taxes (C)														
8.	Investment Expenses		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
	a. Depreciation (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		9,382	9,348	9,312	9,277	9,241	9,205	9,244	9,208	9,172	9,136	9,099	9,064	110,688
	a. Recoverable Costs Allocated to Energy		9,382	9,348	9,312	9,277	9,241	9,205	9,244	9,208	9,172	9,136	9,099	9,064	110,688
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
11.	Demand Jurisdictional Factor		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
12.	Retail Energy-Related Recoverable Costs (E)		9,382	9,348	9,312	9,277	9,241	9,205	9,244	9,208	9,172	9,136	9,099	9,064	110,688
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)		\$9,382	\$9,348	\$9,312	\$9,277	\$9,241	\$9,205	\$9,244	\$9,208	\$9,172	\$9,136	\$9,099	\$9,064	\$110,688

Notes:
 (A) Applicable depreciable base for Polk; account 342.81
 (B) Line 6 x 6.2541% x 1/12 (Jan-Jun) and Line 6 x 6.4072% 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 1.7080% x 1/12 (Jan-Jun) and Line 6 x 1.7080% x 1/12 (Jul-Dec)
 (D) Applicable depreciation rate is 4.1%
 (E) Line 9a x Line 10
 (F) Line 9b x Line 11

Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of Final True-up Amount for the Period
January 2022 to December 2022
 Return on Capital Investments, Depreciation and Taxes
 For Project: Big Bend Unit 4 SOFA
 (in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,270	\$9,295	(\$4,985)	\$2,012	\$3,487	\$14,079
	a. Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$2,558,730	\$2,558,730	\$2,558,730	\$2,558,730	\$2,558,730	\$2,558,730	\$2,558,730	\$2,558,730	\$2,558,730	\$2,558,730	\$2,558,730	\$2,558,730	\$2,558,730	\$2,558,730
3.	Less: Accumulated Depreciation	(1,216,490)	(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)	(1,308,971)	(1,316,010)
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	4,270	13,565	8,580	10,592	14,079	41,086
5.	Net Investment (Lines 2 + 3 + 4)	\$1,342,240	\$1,328,166	\$1,321,129	\$1,314,092	\$1,307,055	\$1,300,018	\$1,292,981	\$1,285,944	\$1,278,907	\$1,271,867	\$1,264,827	\$1,257,787	\$1,250,747	\$1,243,707
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	1,254,278
7.	Return on Average Net Investment		\$6,977	\$6,940	\$6,904	\$6,867	\$6,830	\$6,794	\$6,757	\$6,720	\$6,684	\$6,647	\$6,610	\$6,573	\$6,536
	a. Equity Component Grossed Up For Taxes (B)		1,905	1,895	1,885	1,875	1,865	1,855	1,845	1,835	1,825	1,815	1,805	1,795	1,785
	b. Debt Component Grossed Up For Taxes (C)		7,037	7,037	7,037	7,037	7,037	7,037	7,037	7,037	7,037	7,037	7,037	7,037	7,037
8.	Investment Expenses		0	0	0	0	0	0	0	0	0	0	0	0	0
	a. Depreciation (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		15,919	15,872	15,826	15,779	15,732	15,686	15,640	15,593	15,547	15,500	15,454	15,407	15,360
	a. Recoverable Costs Allocated to Energy		15,919	15,872	15,826	15,779	15,732	15,686	15,640	15,593	15,547	15,500	15,454	15,407	15,360
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
11.	Demand Jurisdictional Factor		15,919	15,872	15,826	15,779	15,732	15,686	15,640	15,593	15,547	15,500	15,454	15,407	15,360
12.	Retail Energy-Related Recoverable Costs (E)		15,919	15,872	15,826	15,779	15,732	15,686	15,640	15,593	15,547	15,500	15,454	15,407	15,360
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)		\$15,919	\$15,872	\$15,826	\$15,779	\$15,732	\$15,686	\$15,640	\$15,593	\$15,547	\$15,500	\$15,454	\$15,407	\$15,360

Notes:
 (A) Applicable depreciable base for Big Bend; account 312.44
 (B) Line 6 x 6.2541% x 1/12 (Jan-Jun) and Line 6 x 6.4072% 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 1.7080% x 1/12 (Jan-Jun) and Line 6 x 1.7080% x 1/12 (Jul-Dec)
 (D) Applicable depreciation rate is 3.3%
 (E) Line 9a x Line 10
 (F) Line 9b x Line 11

Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of Final True-up Amount for the Period
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	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	a. Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$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	0
7.	Return on Average Net Investment		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	a. Equity Component Grossed Up For Taxes (B)		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Debt Component Grossed Up For Taxes (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
8.	Investment Expenses		0	0	0	0	0	0	0	0	0	0	0	0	0
	a. Depreciation (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		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	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
11.	Demand Jurisdictional Factor	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
12.	Retail Energy-Related Recoverable Costs (E)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (F)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Notes:
 (A) Applicable depreciable base for Big Bend: accounts TBD depending on type of plant added
 (B) Line 6 x 6.2541% x 1/12 (Jan-Jun) and Line 6 x 6.4072% 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 1.7080% x 1/12 (Jan-Jun) and Line 6 x 1.7080% x 1/12 (Jul-Dec)
 (D) Applicable depreciation rate is TBD depending on type of plant added
 (E) Line 9a x Line 10
 (F) Line 9b x Line 11

Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of Final True-up Amount for the Period
January 2022 to December 2022
 Return on Capital Investments, Depreciation and Taxes
 For Project: Big Bend Unit 2 Pre-SCR
 (in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	a. Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3.	Less: Accumulated Depreciation		0	0	0	0	0	0	0	0	0	0	0	0	0
4.	CWIP - Non-Interest Bearing		0	0	0	0	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	0
7.	Return on Average Net Investment		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	a. Equity Component Grossed Up For Taxes (B)		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Debt Component Grossed Up For Taxes (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
8.	Investment Expenses		0	0	0	0	0	0	0	0	0	0	0	0	0
	a. Depreciation (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		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 TBD depending on type of plant added
- (B) Line 6 x 6.2541% x 1/12 (Jan-Jun) and Line 6 x 6.4072% 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 1.7080% x 1/12 (Jan-Jun) and Line 6 x 1.7080% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rate is TBD depending on type of plant added
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of Final True-up Amount for the Period
January 2022 to December 2022
 Return on Capital Investments, Depreciation and Taxes
 For Project: Big Bend Unit 3 Pre-SCR
 (in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	a. Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$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	0
7.	Return on Average Net Investment		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	a. Equity Component Grossed Up For Taxes (B)		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Debt Component Grossed Up For Taxes (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
8.	Investment Expenses		0	0	0	0	0	0	0	0	0	0	0	0	0
	a. Depreciation (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)	0	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	0
	b. Recoverable Costs Allocated to Demand	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor	1.00000000	1.00000000	1.00000000	1.00000000	1.00000000	1.00000000	1.00000000	1.00000000	1.00000000	1.00000000	1.00000000	1.00000000	1.00000000	1.00000000
11.	Demand Jurisdictional Factor	1.00000000	1.00000000	1.00000000	1.00000000	1.00000000	1.00000000	1.00000000	1.00000000	1.00000000	1.00000000	1.00000000	1.00000000	1.00000000	1.00000000
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)	0	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	\$0

Notes:

- (A) Applicable depreciable base for Big Bend, accounts TBD depending on type of plant added
- (B) Line 6 x 6.2541% x 1/12 (Jan-Jun) and Line 6 x 6.4072% 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 1.7080% x 1/12 (Jan-Jun) and Line 6 x 1.7080% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rate is TBD depending on type of plant added
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of Final True-up Amount for the Period
January 2022 to December 2022

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	a. Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$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	0
7.	Return on Average Net Investment		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	a. Equity Component Grossed Up For Taxes (B)		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Debt Component Grossed Up For Taxes (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
8.	Investment Expenses		0	0	0	0	0	0	0	0	0	0	0	0	0
	a. Depreciation (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		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		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
11.	Demand Jurisdictional Factor		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
12.	Retail Energy-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	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 TBD depending on type of plant added
 (B) Line 6 x 6.2541% x 1/12 (Jan-Jun) and Line 6 x 6.4072% 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 1.7080% x 1/12 (Jan-Jun) and Line 6 x 1.7080% x 1/12 (Jul-Dec)
 (D) Applicable depreciation rate is TBD depending on type of plant added
 (E) Line 9a x Line 10
 (F) Line 9b x Line 11

Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of Final True-up Amount for the Period
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	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	a. Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$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	0
7.	Return on Average Net Investment		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	a. Equity Component Grossed Up For Taxes (B)		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Debt Component Grossed Up For Taxes (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
8.	Investment Expenses		0	0	0	0	0	0	0	0	0	0	0	0	0
	a. Depreciation (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		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		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
11.	Demand Jurisdictional Factor		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
12.	Retail Energy-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	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 TBD depending on type of plant added
 (B) Line 6 x 6.2541% x 1/12 (Jan-Jun) and Line 6 x 6.4072% 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 1.7080% x 1/12 (Jan-Jun) and Line 6 x 1.7080% x 1/12 (Jul-Dec)
 (D) Applicable depreciation rate is TBD depending on type of plant added
 (E) Line 9a x Line 10
 (F) Line 9b x Line 11

Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of Final True-up Amount for the Period
January 2022 to December 2022
 Return on Capital Investments, Depreciation and Taxes
 For Project: Big Bend Unit 3 SCR
 (in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	a. Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$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	0
7.	Return on Average Net Investment		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	a. Equity Component Grossed Up For Taxes (B)		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Debt Component Grossed Up For Taxes (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
8.	Investment Expenses		0	0	0	0	0	0	0	0	0	0	0	0	0
	a. Depreciation (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		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		1.00000000	1.00000000	1.00000000	1.00000000	1.00000000	1.00000000	1.00000000	1.00000000	1.00000000	1.00000000	1.00000000	1.00000000	1.00000000
11.	Demand Jurisdictional Factor		1.00000000	1.00000000	1.00000000	1.00000000	1.00000000	1.00000000	1.00000000	1.00000000	1.00000000	1.00000000	1.00000000	1.00000000	1.00000000
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 TBD depending on type of plant added
 (B) Line 6 x 6.2541% x 1/12 (Jan-Jun) and Line 6 x 6.4072% 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 1.7080% x 1/12 (Jan-Jun) and Line 6 x 1.7080% x 1/12 (Jul-Dec)
 (D) Applicable depreciation rate is TBD depending on type of plant added
 (E) Line 9a x Line 10
 (F) Line 9b x Line 11

Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of Final True-up Amount for the Period
January 2022 to December 2022

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		\$1,202	(\$12,229)	\$30,022	\$493	\$0	\$0	\$403	\$833,067	\$877,127	\$5,187	(\$832,875)	\$6,200	\$908,599
	b. Clearings to Plant		466,687	(12,229)	30,022	493	0	0	403	0	0	0	0	0	485,376
	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	\$67,300,237	\$67,300,237	\$67,300,237	\$67,300,237	\$67,300,237	\$67,300,237	\$67,300,237
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)	(33,155,980)	(33,338,814)	(33,521,648)	(33,704,482)	(33,887,316)	(33,887,316)
4.	CWIP - Non-Interest Bearing	465,485	0	0	0	0	0	0	0	833,067	1,710,194	1,715,382	882,507	888,707	888,707
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	\$34,327,091	\$34,977,324	\$35,671,617	\$35,493,971	\$34,478,262	\$34,301,628	\$34,301,628
6.	Average Net Investment		35,495,339	35,307,747	35,133,885	34,966,356	34,783,771	34,600,938	34,418,306	34,652,208	35,324,471	35,582,794	34,986,116	34,389,945	34,389,945
7.	Return on Average Net Investment		\$184,993	\$184,015	\$183,109	\$182,236	\$181,284	\$180,331	\$183,771	\$185,020	\$188,609	\$189,988	\$186,803	\$183,619	\$2,213,778
	a. Equity Component Grossed Up For Taxes (B)		50,522	50,255	50,007	49,769	49,509	49,249	48,989	49,322	50,278	50,646	49,797	48,948	597,291
	b. Debt Component Grossed Up For Taxes (C)		181,378	182,778	182,741	182,831	182,833	182,833	182,833	182,834	182,834	182,834	182,834	182,834	2,192,397
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)		416,893	417,048	415,857	414,836	413,626	412,413	415,593	417,176	421,721	423,468	419,434	415,401	5,003,466
	a. Recoverable Costs Allocated to Energy		416,893	417,048	415,857	414,836	413,626	412,413	415,593	417,176	421,721	423,468	419,434	415,401	5,003,466
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
11.	Demand Jurisdictional Factor		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
12.	Retail Energy-Related Recoverable Costs (E)		416,893	417,048	415,857	414,836	413,626	412,413	415,593	417,176	421,721	423,468	419,434	415,401	5,003,466
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)		\$416,893	\$417,048	\$415,857	\$414,836	\$413,626	\$412,413	\$415,593	\$417,176	\$421,721	\$423,468	\$419,434	\$415,401	\$5,003,466

Notes:

- (A) Applicable depreciable base for Big Bend: accounts 311.54 (\$16,857,250), 312.54 (\$38,554,923), 315.54 (\$10,642,027), 316.54 (\$687,934), 315.40 (\$558,103).
- (B) Line 6 x 6.2541% x 1/12 (Jan-Jun) and Line 6 x 6.4072% 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 1.7080% x 1/12 (Jan-Jun) and Line 6 x 1.7080% 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

Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of Final True-up Amount for the Period
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	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$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)	(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	\$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	16,665,259
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		\$90,493	\$90,162	\$89,831	\$89,501	\$89,170	\$88,839	\$88,508	\$88,177	\$87,846	\$87,515	\$87,184	\$86,853	\$86,853
	b. Debt Component Grossed Up For Taxes (C)		24,714	24,623	24,533	24,443	24,352	24,262	24,172	24,081	23,991	23,901	23,811	23,720	23,720
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	63,452
	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)		178,659	178,237	177,816	177,396	176,974	176,553	176,132	175,711	175,290	174,869	174,448	174,027	174,027
	a. Recoverable Costs Allocated to Energy		178,659	178,237	177,816	177,396	176,974	176,553	176,132	175,711	175,290	174,869	174,448	174,027	174,027
	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)		178,659	178,237	177,816	177,396	176,974	176,553	176,132	175,711	175,290	174,869	174,448	174,027	174,027
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)		\$178,659	\$178,237	\$177,816	\$177,396	\$176,974	\$176,553	\$176,132	\$175,711	\$175,290	\$174,869	\$174,448	\$174,027	\$174,027

Notes:
 (A) Applicable depreciable base for Big Bend: accounts 312.45 (\$23,011,597) and 312.44 (\$1,456,209).
 (B) Line 6 x 6.2541% x 1/12 (Jan-Jun) and Line 6 x 6.4072% 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 1.7080% x 1/12 (Jan-Jun) and Line 6 x 1.7080% 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

Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of Final True-up Amount for the Period
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	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	a. Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other - AFUDC (excl from CWIP)		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$7,064,224	\$7,064,224	\$7,064,224	\$7,064,224	\$7,064,224	\$7,064,224	\$7,064,224	\$7,064,224	\$7,064,224	\$7,064,224	\$7,064,224	\$7,064,224	\$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)	(2,055,382)
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)	\$5,263,811	\$5,244,198	\$5,224,585	\$5,204,972	\$5,185,359	\$5,165,746	\$5,146,133	\$5,126,520	\$5,106,907	\$5,087,294	\$5,067,681	\$5,048,068	\$5,028,455	\$5,008,842
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	5,018,648	5,000,000
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)	\$27,383	\$27,280	\$27,178	\$27,076	\$26,974	\$26,871	\$26,769	\$26,667	\$26,565	\$26,463	\$26,361	\$26,260	\$26,158	\$26,057
	b. Debt Component Grossed Up For Taxes (C)	7,478	7,450	7,422	7,394	7,367	7,339	7,311	7,283	7,255	7,227	7,199	7,171	7,143	7,115
8.	Investment Expenses		19,613	19,613	19,613	19,613	19,613	19,613	19,613	19,613	19,613	19,613	19,613	19,613	19,613
	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)		54,474	54,343	54,213	54,083	53,954	53,823	53,693	53,562	53,432	53,301	53,171	53,041	52,911
	a. Recoverable Costs Allocated to Energy	54,474	54,343	54,213	54,083	53,954	53,823	53,693	53,562	53,432	53,301	53,171	53,041	52,911	52,781
	b. Recoverable Costs Allocated to Demand	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
11.	Demand Jurisdictional Factor	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
12.	Retail Energy-Related Recoverable Costs (E)	54,474	54,343	54,213	54,083	53,954	53,823	53,693	53,562	53,432	53,301	53,171	53,041	52,911	52,781
13.	Retail Demand-Related Recoverable Costs (F)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)	\$54,474	\$54,343	\$54,213	\$54,083	\$53,954	\$53,823	\$53,693	\$53,562	\$53,432	\$53,301	\$53,171	\$53,041	\$52,911	\$52,781

Notes:

- (A) Applicable depreciable base for Big Bend and Polk: accounts 312.44 (\$3,427,461), 341.80 (\$26,150), 315.40 (\$1,226,949), 312.45 (\$2,053,017), 315.44 (\$16,035), 315.45 (\$53,832), 311.40 (\$13,216), 345.81 (\$2,232), 312.54 (\$210,295), and 395.00
- (B) Line 6 x 6.2541% x 1/12 (Jan-Jun) and Line 6 x 6.4072% 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 1.7080% x 1/12 (Jan-Jun) and Line 6 x 1.7080% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rate is 3.3%, 3.1%, 2.9%, 2.4%, 3.2%, 3.3%, 3.6%, and 14.3%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of Final True-up Amount for the Period
January 2022 to December 2022

For Project: SO₂ Emissions Allowances
(in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments														
	a. Purchases/Transfers		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Sales/Transfers		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Auction Proceeds/Other		0	0	0	0	59	0	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 Reg. Assets - Losses	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	d. FERC 254.01 Regulatory Liabilities - Gains	(34,194)	(34,192)	(34,192)	(34,192)	(34,179)	(34,179)	(34,179)	(34,170)	(34,170)	(34,170)	(34,163)	(34,163)	(34,163)	(34,163)
	Total Working Capital Balance	(\$34,194)	(\$34,192)	(\$34,192)	(\$34,192)	(\$34,179)	(\$34,179)	(\$34,179)	(\$34,170)	(\$34,170)	(\$34,170)	(\$34,163)	(\$34,163)	(\$34,163)	(\$34,163)
3.															
	a. Average Net Working Capital Balance	(34,193)	(34,192)	(34,192)	(34,192)	(34,185)	(34,179)	(34,179)	(34,175)	(34,170)	(34,170)	(34,167)	(34,163)	(34,163)	(34,163)
4.															
	a. Return on Average Net Working Capital Balance	(\$178)	(\$178)	(\$178)	(\$178)	(\$178)	(\$178)	(\$178)	(\$182)	(\$182)	(\$182)	(\$182)	(\$182)	(\$182)	(\$2,160)
	b. Equity Component Grossed Up For Taxes (A)	(49)	(49)	(49)	(49)	(49)	(49)	(49)	(49)	(49)	(49)	(49)	(49)	(49)	(588)
	b. Debt Component Grossed Up For Taxes (B)	(227)	(227)	(227)	(227)	(227)	(227)	(227)	(231)	(231)	(231)	(231)	(231)	(231)	(2,748)
5.	Total Return Component														
	a. Gains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Losses	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	c. SO ₂ Allowance Expense	0	3	3	1	(12)	2	0	(9)	0	0	(6)	8	1	(11)
	d. Net Expenses (D)	0	3	3	1	(12)	2	0	(9)	0	0	(6)	8	1	(11)
6.															
	a. Total System Recoverable Expenses (Lines 6 + 8)	(227)	(224)	(224)	(226)	(239)	(225)	(286)	(240)	(231)	(231)	(237)	(223)	(230)	(2,818)
	b. Recoverable Costs Allocated to Energy	(227)	(224)	(224)	(226)	(239)	(225)	(286)	(240)	(231)	(231)	(237)	(223)	(230)	(2,818)
	b. Recoverable Costs Allocated to Demand	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7.															
	a. Energy Jurisdictional Factor	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
	b. Demand Jurisdictional Factor	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
8.															
	a. Retail Energy-Related Recoverable Costs (E)	(227)	(224)	(224)	(226)	(239)	(225)	(286)	(240)	(231)	(231)	(237)	(223)	(230)	(2,818)
	b. Retail Demand-Related Recoverable Costs (F)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Total Juris. Recoverable Costs (Lines 12 + 13)	(\$227)	(\$224)	(\$224)	(\$226)	(\$239)	(\$225)	(\$286)	(\$240)	(\$231)	(\$231)	(\$237)	(\$223)	(\$230)	(\$2,818)

Notes:
 (A) Line 6 x 6.2541% x 1/12 (Jan-Jun) and Line 6 x 6.4072% 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 1.7080% x 1/12 (Jan-Jun) and Line 6 x 1.7080% x 1/12 (Jul-Dec)
 (C) Line 8 is reported on Schedule 7A.
 (D) Line 8 is reported on Schedule 5A.
 (E) Line 9a x Line 10
 (F) Line 9b x Line 11

Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of Final True-up Amount for the Period
January 2022 to December 2022
 Return on Capital Investments, Depreciation and Taxes
 For Project: Big Bend Cypsum Storage Facility
 (in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	a. Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other - AFUDC (excl from CWIP)		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$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)	(5,144,169)
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	\$16,323,190
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	16,351,813	16,294,567
7.	Return on Average Net Investment		\$88,802	\$88,503	\$88,205	\$87,907	\$87,608	\$87,310	\$87,012	\$86,714	\$86,416	\$86,118	\$85,820	\$85,522	\$85,224
	a. Equity Component Grossed Up For Taxes (B)		24,252	24,170	24,089	24,007	23,926	23,844	23,763	23,681	23,600	23,519	23,437	23,356	23,275
	b. Debt Component Grossed Up For Taxes (C)		57,246	57,246	57,246	57,246	57,246	57,246	57,246	57,246	57,246	57,246	57,246	57,246	57,246
8.	Investment Expenses		0	0	0	0	0	0	0	0	0	0	0	0	0
	a. Depreciation (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)	170,300	169,919	169,540	169,160	168,780	168,400	168,020	167,640	167,260	166,880	166,500	166,120	165,740	165,360
	a. Recoverable Costs Allocated to Energy	170,300	169,919	169,540	169,160	168,780	168,400	168,020	167,640	167,260	166,880	166,500	166,120	165,740	165,360
	b. Recoverable Costs Allocated to Demand	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
11.	Demand Jurisdictional Factor	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
12.	Retail Energy-Related Recoverable Costs (E)	170,300	169,919	169,540	169,160	168,780	168,400	168,020	167,640	167,260	166,880	166,500	166,120	165,740	165,360
13.	Retail Demand-Related Recoverable Costs (F)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)	\$170,300	\$169,919	\$169,540	\$169,160	\$168,780	\$168,400	\$168,020	\$167,640	\$167,260	\$166,880	\$166,500	\$166,120	\$165,740	\$165,360

Notes:
 (A) Applicable depreciable base for Big Bend; accounts 311.40
 (B) Line 6 x 6.2541% x 1/12 (Jan-Jun) and Line 6 x 6.4072% x 1/12 (Jul-Dec).
 (C) Line 6 x 1.7080% x 1/12 (Jan-Jun) and Line 6 x 1.7080% 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 Final True-up Amount for the Period
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	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		(\$2,957)	\$7,728	\$14,094	\$2,217	\$1,200	\$544	(\$544)	\$0	\$0	\$0	\$0	\$0	\$22,283
	b. Clearings to Plant		0	0	4,770	0	0	0	0	0	0	0	0	0	4,770
	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	\$3,968,137	\$3,958,137	\$3,958,137	\$3,958,137	\$3,958,137	\$3,958,137	\$3,958,137	\$3,958,137	\$3,958,137	\$3,958,137
3.	Less: Accumulated Depreciation	(120,690)	(132,244)	(143,798)	(155,352)	(166,924)	(178,496)	(190,068)	(201,640)	(213,212)	(224,784)	(236,356)	(247,928)	(259,500)	(259,500)
4.	CWIP - Non-Interest Bearing	2,957	0	7,728	17,053	19,270	20,470	21,014	20,470	20,470	20,470	20,470	20,470	20,470	20,470
5.	Net Investment (Lines 2 + 3 + 4)	\$3,835,635	\$3,821,124	\$3,817,288	\$3,819,838	\$3,810,483	\$3,800,111	\$3,789,083	\$3,776,967	\$3,765,395	\$3,753,823	\$3,742,251	\$3,730,679	\$3,719,107	\$3,719,107
6.	Average Net Investment		3,828,379	3,819,211	3,818,568	3,815,161	3,805,297	3,794,597	3,783,025	3,771,181	3,759,609	3,748,037	3,736,465	3,724,893	3,724,893
7.	Return on Average Net Investment		\$19,953	\$19,905	\$19,901	\$19,884	\$19,832	\$19,776	\$20,199	\$20,136	\$20,074	\$20,012	\$19,950	\$19,888	\$239,510
	a. Equity Component Grossed Up For Taxes (B)		5,449	5,436	5,435	5,430	5,416	5,401	5,385	5,368	5,351	5,335	5,318	5,302	64,626
	b. Debt Component Grossed Up For Taxes (C)		11,554	11,554	11,554	11,572	11,572	11,572	11,572	11,572	11,572	11,572	11,572	11,572	138,810
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)		36,956	36,895	36,890	36,886	36,820	36,749	37,156	37,076	36,997	36,919	36,840	36,762	442,946
	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		36,956	36,895	36,890	36,886	36,820	36,749	37,156	37,076	36,997	36,919	36,840	36,762	442,946
10.	Energy Jurisdictional Factor	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
11.	Demand Jurisdictional Factor	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
12.	Retail Energy-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (F)		36,956	36,895	36,890	36,886	36,820	36,749	37,156	37,076	36,997	36,919	36,840	36,762	442,946
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$36,956	\$36,895	\$36,890	\$36,886	\$36,820	\$36,749	\$37,156	\$37,076	\$36,997	\$36,919	\$36,840	\$36,762	\$442,946

Notes:

- (A) Applicable depreciable base for Big Bend: accounts 311.40 (\$2,464,676), 312.44 (\$668,735) and 312.40 (\$824,727).
- (B) Line 6 x 6.2541% x 1/12 (Jan-Jun) and Line 6 x 6.4072% 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 1.7080% x 1/12 (Jan-Jun) and Line 6 x 1.7080% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rate is 3.2%, 3.3% and 4.6%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of Final True-up Amount for the Period
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	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		(\$30,514)	\$1,595	\$0	\$0	\$0	\$0	(\$2,601,854)	\$0	\$0	\$0	\$0	\$0	(\$2,630,773)
	b. Clearings to Plant		0	0	0	0	0	0	1,308,034	0	0	0	0	0	1,308,034
	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	\$1,308,034	\$1,308,034	\$1,308,034	\$1,308,034	\$1,308,034	\$1,308,034	\$1,308,034
3.	Less: Accumulated Depreciation	0	0	0	0	0	0	0	(2,071)	(4,142)	(6,213)	(8,284)	(10,355)	(10,355)	0
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)	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	\$1,308,034	\$1,305,963	\$1,303,892	\$1,301,821	\$1,299,750	\$1,297,679	0
6.	Average Net Investment		3,923,550	3,909,091	3,909,888	3,909,888	3,909,888	3,909,888	2,608,961	1,306,998	1,304,927	1,302,856	1,300,785	1,298,714	
7.	Return on Average Net Investment		\$20,449	\$20,373	\$20,377	\$20,377	\$20,377	\$20,377	\$13,930	\$6,978	\$6,967	\$6,956	\$6,945	\$6,934	\$171,040
	a. Equity Component Grossed Up For Taxes (B)		5,585	5,564	5,565	5,565	5,565	5,565	3,713	1,860	1,857	1,854	1,851	1,849	46,393
	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	2,071	2,071	2,071	2,071	2,071	2,071	10,355
	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)		26,034	25,937	25,942	25,942	25,942	25,942	17,643	10,909	10,895	10,881	10,867	10,854	227,788
	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		26,034	25,937	25,942	25,942	25,942	25,942	17,643	10,909	10,895	10,881	10,867	10,854	227,788
10.	Energy Jurisdictional Factor		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
11.	Demand Jurisdictional Factor		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
12.	Retail Energy-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (F)		26,034	25,937	25,942	25,942	25,942	25,942	17,643	10,909	10,895	10,881	10,867	10,854	227,788
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$26,034	\$25,937	\$25,942	\$25,942	\$25,942	\$25,942	\$17,643	\$10,909	\$10,895	\$10,881	\$10,867	\$10,854	\$227,788

Notes:
 (A) Applicable depreciable base for Big Bend; account 311.44
 (B) Line 6 x 6.2541% x 1/12 (Jan-Jun) and Line 6 x 6.4072% 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 1.7080% x 1/12 (Jan-Jun) and Line 6 x 1.7080% x 1/12 (Jul-Dec)
 (D) Applicable depreciation rate is 1.9%
 (E) Line 9a x Line 10
 (F) Line 9b x Line 11

Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of Final True-up Amount for the Period
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	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		\$337,435	(\$721,907)	\$2,739,056	\$1,406,493	\$160,486	\$621,117	\$553,136	\$285,237	\$49,634	\$1,842,312	\$299,059	\$579,305	\$8,151,363
	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	11,095,808	11,381,045	11,430,679	13,272,991	13,572,050	14,151,356	
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	\$11,095,808	\$11,381,045	\$11,430,679	\$13,272,991	\$13,572,050	\$14,151,356	
6.	Average Net Investment	6,168,710	5,976,474	5,976,474	6,985,048	9,057,823	9,841,312	10,232,113	10,819,240	11,238,426	11,405,862	12,351,835	13,422,521	13,861,703	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		\$32,150	\$31,148	\$36,404	\$47,207	\$51,290	\$53,327	\$57,768	\$60,006	\$60,900	\$65,951	\$71,667	\$74,012	\$641,830
	b. Debt Component Grossed Up For Taxes (C)		8,780	8,507	9,942	12,892	14,007	14,564	15,399	15,996	16,234	17,581	19,105	19,730	172,737
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)		40,930	39,655	46,346	60,099	65,297	67,891	73,167	76,002	77,134	83,532	90,772	93,742	814,567
	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		40,930	39,655	46,346	60,099	65,297	67,891	73,167	76,002	77,134	83,532	90,772	93,742	814,567
10.	Energy Jurisdictional Factor		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
11.	Demand Jurisdictional Factor		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
12.	Retail Energy-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (F)		40,930	39,655	46,346	60,099	65,297	67,891	73,167	76,002	77,134	83,532	90,772	93,742	814,567
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$40,930	\$39,655	\$46,346	\$60,099	\$65,297	\$67,891	\$73,167	\$76,002	\$77,134	\$83,532	\$90,772	\$93,742	\$814,567

Notes:

- (A) Applicable depreciable base for Big Bend; accounts TBD depending on type of plant added
- (B) Line 6 x 6.2541% x 1/12 (Jan-Jun) and Line 6 x 6.4072% 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 1.7080% x 1/12 (Jan-Jun) and Line 6 x 1.7080% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rate is TBD depending on type of plant added
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of Final True-up Amount for the Period
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	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		(\$155,985)	(\$37,856)	\$4,200	\$8,157	\$2,692	\$46,077	\$5,449	\$6,557	\$3,371	\$2,070	\$434	\$4,214	(\$110,622)
	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	11,973,723	11,817,738	11,779,882	11,784,082	11,792,238	11,794,930	11,841,007	11,848,456	11,853,012	11,856,383	11,858,453	11,858,887	11,863,101	
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	\$11,848,456	\$11,853,012	\$11,856,383	\$11,858,453	\$11,858,887	\$11,863,101	
6.	Average Net Investment		11,895,730	11,798,810	11,781,982	11,788,160	11,793,584	11,817,969	11,843,731	11,849,734	11,854,698	11,857,418	11,858,670	11,860,994	
7.	Return on Average Net Investment		\$61,998	\$61,492	\$61,405	\$61,437	\$61,465	\$61,592	\$63,238	\$63,270	\$63,296	\$63,311	\$63,317	\$63,330	\$749,151
	a. Equity Component Grossed Up For Taxes (B)		16,932	16,794	16,770	16,778	16,786	16,821	16,858	16,866	16,873	16,877	16,879	16,882	202,116
	b. Debt Component Grossed Up For Taxes (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
8.	Investment Expenses		0	0	0	0	0	0	0	0	0	0	0	0	0
	a. Depreciation (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		78,930	78,286	78,175	78,215	78,251	78,413	80,096	80,136	80,169	80,188	80,196	80,212	951,267
	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		78,930	78,286	78,175	78,215	78,251	78,413	80,096	80,136	80,169	80,188	80,196	80,212	951,267
10.	Energy Jurisdictional Factor		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
11.	Demand Jurisdictional Factor		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
12.	Retail Energy-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (F)		78,930	78,286	78,175	78,215	78,251	78,413	80,096	80,136	80,169	80,188	80,196	80,212	951,267
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$78,930	\$78,286	\$78,175	\$78,215	\$78,251	\$78,413	\$80,096	\$80,136	\$80,169	\$80,188	\$80,196	\$80,212	\$951,267

Notes:

- (A) Applicable depreciable base for Big Bend; accounts TBD depending on type of plant added
- (B) Line 6 x 6.2541% x 1/12 (Jan-Jun) and Line 6 x 6.4072% 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 1.7080% x 1/12 (Jan-Jun) and Line 6 x 1.7080% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rate is TBD depending on type of plant added
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of Final True-up Amount for the Period
January 2022 to December 2022
 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	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		\$34,302	\$104,852	\$1,080,818	\$37,239	\$92,697	\$94,611	\$2,081,210	(\$365,808)	\$1,209,753	\$2,105,322	\$2,504,498	(\$214,689)	\$8,764,804
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other - AFUDC (excl from CWIP)		0	0	0	0	0	0	0	0	0	0	0	0	0
	Plant-in-Service/Depreciation Base (A)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$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	4,611,447	4,245,640	5,455,393	7,560,714	10,065,212	9,850,523	
5.	Net Investment (Lines 2 + 3 + 4)	\$1,085,719	\$1,120,021	\$1,224,873	\$2,305,691	\$2,342,929	\$2,435,626	\$2,530,237	\$4,611,447	\$4,245,640	\$5,455,393	\$7,560,714	\$10,065,212	\$9,850,523	
6.	Average Net Investment		1,102,870	1,172,447	1,765,282	2,324,310	2,389,278	2,482,931	3,570,842	4,428,543	4,850,516	6,508,053	8,812,963	9,957,867	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		\$5,748	\$6,111	\$9,200	\$12,114	\$12,452	\$12,940	\$19,066	\$23,645	\$25,899	\$34,749	\$47,055	\$53,168	\$262,147
	b. Debt Component Grossed Up For Taxes (C)		1,570	1,669	2,513	3,308	3,401	3,534	5,082	6,303	6,904	9,263	12,544	14,173	70,264
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)		7,318	7,780	11,713	15,422	15,853	16,474	24,148	29,948	32,803	44,012	59,599	67,341	332,411
	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		7,318	7,780	11,713	15,422	15,853	16,474	24,148	29,948	32,803	44,012	59,599	67,341	332,411
10.	Energy Jurisdictional Factor		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
11.	Demand Jurisdictional Factor		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
12.	Retail Energy-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (F)		7,318	7,780	11,713	15,422	15,853	16,474	24,148	29,948	32,803	44,012	59,599	67,341	332,411
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$7,318	\$7,780	\$11,713	\$15,422	\$15,853	\$16,474	\$24,148	\$29,948	\$32,803	\$44,012	\$59,599	\$67,341	\$332,411

Notes:

- (A) Applicable depreciable base for Bayside; accounts TBD depending on type of plant added
- (B) Line 6 x 6.2541% x 1/12 (Jan-Jun) and Line 6 x 6.4072% 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 1.7080% x 1/12 (Jan-Jun) and Line 6 x 1.7080% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rate is TBD depending on type of plant added
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of Final True-up Amount for the Period
January 2022 to December 2022
 Return on Capital Investments, Depreciation and Taxes
 For Project: Big Bend NESHAP Subpart YYYY
 (in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments														
	a. Expenditures/Additions	\$0	\$0	\$0	\$0	\$0	\$52,224	\$0	\$8,170	\$238,032	\$8,326	\$67,929	\$201,834	\$40,252	\$616,767
	b. Clearings to Plant	0	0	0	0	0	0	0	0	0	306,752	67,929	201,834	40,252	616,767
	c. Retirements	0	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	0
2.	Plant-in-Service/Depreciation Base (A)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$306,752	\$374,681	\$576,515	\$616,767	
3.	Less: Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	(792)	(1,760)	(3,249)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	52,224	52,224	60,394	298,426	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$0	\$0	\$0	\$0	\$0	\$52,224	\$52,224	\$60,394	\$298,426	\$306,752	\$373,889	\$574,755	\$613,518	
6.	Average Net Investment	0	0	0	0	0	26,112	52,224	56,309	179,410	302,589	340,320	474,322	594,136	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)	\$0	\$0	\$0	\$0	\$0	\$136	\$272	\$301	\$958	\$1,616	\$1,817	\$2,533	\$3,172	\$10,805
	b. Debt Component Grossed Up For Taxes (C)	0	0	0	0	0	37	74	80	255	431	484	675	846	2,882
8.	Investment Expenses														
	a. Depreciation (D)	0	0	0	0	0	0	0	0	0	0	792	968	1,489	3,249
	b. Amortization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)	0	0	0	0	0	173	346	381	1,213	2,047	3,093	4,176	5,507	16,936
	a. Recoverable Costs Allocated to Energy	0	0	0	0	0	173	346	381	1,213	2,047	3,093	4,176	5,507	16,936
	b. Recoverable Costs Allocated to Demand	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	
11.	Demand Jurisdictional Factor	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	
12.	Retail Energy-Related Recoverable Costs (E)	0	0	0	0	0	173	346	381	1,213	2,047	3,093	4,176	5,507	16,936
13.	Retail Demand-Related Recoverable Costs (F)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)	\$0	\$0	\$0	\$0	\$0	\$173	\$346	\$381	\$1,213	\$2,047	\$3,093	\$4,176	\$5,507	\$16,936

Notes:
 (A) Applicable depreciable base for Big Bend; account 343.44
 (B) Line 6 x 6.2541% x 1/12 (Jan-Jun) and Line 6 x 6.4072% 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 1.7080% x 1/12 (Jan-Jun) and Line 6 x 1.7080% x 1/12 (Jul-Dec)
 (D) Applicable depreciation rate is 3.1%
 (E) Line 9a x Line 10
 (F) Line 9b x Line 11

Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of Final True-up Amount for the Period
January 2022 to June 2022

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Calculation of Revenue Requirement Rate of Return
 (in Dollars)

	(1) Jurisdictional Rate Base 2022 December SR with Normalization (\$000)	(2) Ratio %	(3) Cost Rate %	(4) Weighted Cost Rate %
Long Term Debt	\$ 2,563,879	33.66%	4.36%	1.4675%
Short Term Debt	357,329	4.69%	2.30%	0.1079%
Preferred Stock	0	0.00%	0.00%	0.0000%
Customer Deposits	90,226	1.18%	2.38%	0.0282%
Common Equity	3,470,995	45.57%	9.95%	4.5338%
Accum. Deferred Inc. Taxes & Zero Cost ITC's	901,135	11.83%	0.00%	0.0000%
Deferred ITC - Weighted Cost	<u>233,895</u>	<u>3.07%</u>	7.39%	<u>0.2269%</u>
Total	<u>\$ 7,617,460</u>	<u>100.00%</u>		<u>6.36%</u>

ITC split between Debt and Equity:

Long Term Debt	\$ 2,563,879	Long Term Debt	46.00%
Equity - Preferred	0	Equity - Preferred	0.00%
Equity - Common	<u>3,470,995</u>	Equity - Common	<u>54.00%</u>
Total	<u>\$ 6,034,874</u>	Total	<u>100.00%</u>

Deferred ITC - Weighted Cost:

Debt = 0.2269% * 46.00%	0.1044%
Equity = 0.2269% * 54.00%	<u>0.1225%</u>
Weighted Cost	<u>0.2269%</u>

Total Equity Cost Rate:

Preferred Stock	0.0000%
Common Equity	4.5338%
Deferred ITC - Weighted Cost	<u>0.1225%</u>
	4.6563%
Times Tax Multiplier	1.34315
Total Equity Component	<u>6.2541%</u>

Total Debt Cost Rate:

Long Term Debt	1.4675%
Short Term Debt	0.1079%
Customer Deposits	0.0282%
Deferred ITC - Weighted Cost	<u>0.1044%</u>
Total Debt Component	<u>1.7080%</u>
	<u>7.9621%</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
 Calculation of Final True-up Amount for the Period
July 2022 to December 2022

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

	(1) Jurisdictional Rate Base 2022 December SR with Normalization (\$000)	(2) Ratio %	(3) Cost Rate %	(4) Weighted Cost Rate %
Long Term Debt	\$ 2,563,879	33.66%	4.36%	1.4675%
Short Term Debt	357,329	4.69%	2.30%	0.1079%
Preferred Stock	0	0.00%	0.00%	0.0000%
Customer Deposits	90,226	1.18%	2.38%	0.0282%
Common Equity	3,470,995	45.57%	10.20%	4.6478%
Accum. Deferred Inc. Taxes & Zero Cost ITC's	901,135	11.83%	0.00%	0.0000%
Deferred ITC - Weighted Cost	<u>233,895</u>	<u>3.07%</u>	7.39%	<u>0.2269%</u>
Total	<u>\$ 7,617,460</u>	<u>100.00%</u>		<u>6.48%</u>

ITC split between Debt and Equity:

Long Term Debt	\$ 2,563,879	Long Term Debt	46.00%
Equity - Preferred	0	Equity - Preferred	0.00%
Equity - Common	<u>3,470,995</u>	Equity - Common	<u>54.00%</u>
Total	<u>\$ 6,034,874</u>	Total	<u>100.00%</u>

Deferred ITC - Weighted Cost:

Debt = 0.2269% * 46.00%	0.1044%
Equity = 0.2269% * 54.00%	<u>0.1225%</u>
Weighted Cost	<u>0.2269%</u>

Total Equity Cost Rate:

Preferred Stock	0.0000%
Common Equity	4.6478%
Deferred ITC - Weighted Cost	<u>0.1225%</u>
	4.7703%
Times Tax Multiplier	1.34315
Total Equity Component	<u>6.4072%</u>

Total Debt Cost Rate:

Long Term Debt	1.4675%
Short Term Debt	0.1079%
Customer Deposits	0.0282%
Deferred ITC - Weighted Cost	<u>0.1044%</u>
Total Debt Component	<u>1.7080%</u>

8.1152%

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)