



April 30, 2026

Ms. Elisabeth Draper, Director
Division of Economics
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

Dear Ms. Draper:

Pursuant to Rule 25-6.0436(6), F.A.C., the company submits this annual depreciation status report for Electric Plant in Service and related Accumulated Provision for Depreciation for each functional category of plant for which a depreciation rate has been approved for the year ending December 31, 2025 with supporting schedules, including the prescribed components of booked plant and reserve activity.

Tampa Electric normally reviews changes in plans or utility experience that may require a revision of rates, amortization, or capital recovery schedules once every four years in compliance with Rule 25-6.0436. Florida Public Service Commission ("FPSC") Order No. PSC-2025-0038-FOF-EI dated February 3, 2025 reflects the latest approved revision of rates, amortization, recovery schedules and dismantlement accruals as of January 1, 2025.

Pursuant to Rule 25-6.0142(3), F.A.C., an updated listing of retirement units for Tampa Electric is attached with the 2025 year-end annual depreciation status report. The updated retirement unit listing, by functional category, entirely supersedes the retirement unit list that was filed on April 30, 2025 with the 2024 year-end annual depreciation status report.

Sincerely,

A handwritten signature in black ink, appearing to read "Jeffrey S. Chronister", written in a cursive style.

Jeffrey S. Chronister
VP Finance

SCHEDULE B-7

PLANT BALANCES BY ACCOUNT AND SUB-ACCOUNT

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the depreciation rate and plant balances for each account or sub-account to which a separate depreciation rate is prescribed. (Include Amortization/Recovery schedule amounts).

Type of data shown:
Year Ending December 31, 2023

COMPANY: TAMPA ELECTRIC COMPANY

RULE 25-6.0436(9), F.A.C.

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Depreciation Rate (%)	(4) Plant Balance Beg. of Year	(5) Total Plant Added	(6) Total Plant Retired	(7) Adjustments or Transfers	(8) Plant Balance End of Year	(9) 13-Month Average
1									
2		STEAM PRODUCTION							
3		BIG BEND POWER STATION							
4		BIG BEND COMMON							
5	31140	Structures and Improvements	3.2	253,327,688	28,058,427	(496,257)	-	280,889,858	255,632,525
6	31240	Boiler Plant Equipment	4.6	188,160,520	2,827,479	(1,358,694)	-	189,629,305	195,814,151
7	31440	Turbogenerator Units	3.1	9,203,073	11,850,780	(367,420)	-	20,686,433	10,956,073
8	31540	Accessory Electric Equipment	3.5	43,844,698	161,306	(25,909)	-	43,980,095	43,859,260
9	31640	Misc. Power Plant Equipment	3.3	25,748,280	1,013,710	(313,491)	-	26,448,499	26,136,412
10		TOTAL BIG BEND COMMON		520,284,259	43,911,702	(2,561,771)	-	561,634,190	532,398,421
11									
12		BIG BEND UNIT 1							
13	31141	Structures and Improvements	2.8	-	-	-	-	-	-
14	31241	Boiler Plant Equipment	5.2	-	-	-	-	-	-
15	31441	Turbogenerator Units	5.8	-	-	-	-	-	-
16	31541	Accessory Electric Equipment	4.4	-	-	-	-	-	-
17	31641	Misc. Power Plant Equipment	3.6	-	-	-	-	-	-
18		TOTAL BIG BEND UNIT 1		-	-	-	-	-	-
19									
20		BIG BEND UNIT 2							
21	31142	Structures and Improvements	2.6	-	-	-	-	-	-
22	31242	Boiler Plant Equipment	4.3	-	-	-	-	-	-
23	31442	Turbogenerator Units	4.1	-	-	-	-	-	-
24	31542	Accessory Electric Equipment	5.0	-	-	-	-	-	-
25	31642	Misc. Power Plant Equipment	1.4	-	-	-	-	-	-
26		TOTAL BIG BEND UNIT 2		-	-	-	-	-	-
27									
28		BIG BEND UNIT 3							
29	31143	Structures and Improvements	1.7	-	-	-	-	-	-
30	31243	Boiler Plant Equipment	3.6	-	-	-	-	-	-
31	31443	Turbogenerator Units	3.8	-	-	-	-	-	-
32	31543	Accessory Electric Equipment	3.3	-	-	-	-	-	-
33	31643	Misc. Power Plant Equipment	3.6	-	-	-	-	-	-
34		TOTAL BIG BEND UNIT 3		-	-	-	-	-	-
35									
36		BIG BEND UNIT 4							
37	31144	Structures and Improvements	1.9	55,423,816	617,899	(139,479)	-	55,902,236	55,594,712
38	31244	Boiler Plant Equipment	3.3	294,179,508	19,030,862	(4,150,437)	-	309,059,933	302,683,493
39	31444	Turbogenerator Units	3.2	110,049,603	3,783,422	(445,402)	-	113,387,623	111,591,232
40	31544	Accessory Electric Equipment	2.9	52,321,753	1,135,215	(597,474)	-	52,859,494	52,432,261
41	31644	Misc. Power Plant Equipment	1.8	5,865,812	-	-	-	5,865,812	5,865,812
42		TOTAL BIG BEND UNIT 4		517,840,491	24,567,399	(5,332,791)	-	537,075,099	528,167,510
43									
44	Totals may be affected due to rounding.								

1

SCHEDULE B-7

PLANT BALANCES BY ACCOUNT AND SUB-ACCOUNT

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the depreciation rate and plant balances for each account or sub-account to which a separate depreciation rate is prescribed. (Include Amortization/Recovery schedule amounts).

Type of data shown:
Year Ending December 31, 2023

COMPANY: TAMPA ELECTRIC COMPANY

RULE 25-6.0436(9), F.A.C.

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Depreciation Rate* (%)	(4) Plant Balance Beg. of Year	(5) Total Plant Added	(6) Total Plant Retired	(7) Adjustments or Transfers	(8) Plant Balance End of Year	(9) 13-Month Average
1									
2		BIG BEND UNIT 3 & 4 FGD							
3	31145	Structures and Improvements	2.1	31,989,234	48,662	(39,233)	-	31,998,663	31,997,139
4	31245	Boiler Plant Equipment	3.1	193,681,409	6,467,120	(3,866,865)	-	196,281,664	194,807,219
5	31545	Accessory Electric Equipment	2.4	26,006,070	18,837	(38,211)	-	25,986,695	25,998,618
6	31645	Misc. Power Plant Equipment	0.6	1,694,848	-	-	-	1,694,848	1,694,848
7		TOTAL BIG BEND UNIT 3 & 4 FGD		253,371,561	6,534,618	(3,944,308)	-	255,961,871	254,497,824
8									
9		BIG BEND UNIT 1 & 2 FGD							
10	31146	Structures and Improvements	2.9	-	-	-	-	-	-
11	31246	Boiler Plant Equipment	4.3	-	-	-	-	-	-
12	31546	Accessory Electric Equipment	3.5	-	-	-	-	-	-
13	31646	Misc. Power Plant Equipment	2.7	-	-	-	-	-	-
14		TOTAL BIG BEND UNIT 1 & 2 FGD		-	-	-	-	-	-
15									
16		BIG BEND UNIT 1 SCR							
17	31151	Structures and Improvements	4.0	-	-	-	-	-	-
18	31251	Boiler Plant Equipment	4.3	-	-	-	-	-	-
19	31551	Accessory Electric Equipment	4.0	-	-	-	-	-	-
20	31651	Misc Power Plant Eq-BPC	4.0	-	-	-	-	-	-
21		TOTAL BIG BEND UNIT 1 SCR		-	-	-	-	-	-
22									
23		BIG BEND UNIT 2 SCR							
24	31152	Structures and Improvements	3.5	-	-	-	-	-	-
25	31252	Boiler Plant Equipment	4.2	-	-	-	-	-	-
26	31552	Accessory Electric Equipment	3.7	-	-	-	-	-	-
27	31652	Misc. Power Plant Equipment	3.4	-	-	-	-	-	-
28		TOTAL BIG BEND UNIT 2 SCR		-	-	-	-	-	-
29									
30		BIG BEND UNIT 3 SCR							
31	31153	Structures and Improvements	3.1	-	-	-	-	-	-
32	31253	Boiler Plant Equipment	3.5	-	-	-	-	-	-
33	31553	Accessory Electric Equipment	3.2	-	-	-	-	-	-
34	31653	Misc. Power Plant Equipment	2.9	-	-	-	-	-	-
35		TOTAL BIG BEND UNIT 3 SCR		-	-	-	-	-	-
36									
37		BIG BEND UNIT 4 SCR							
38	31154	Structures and Improvements	2.8	17,029,332	-	(33,904)	-	16,995,428	16,998,036
39	31254	Boiler Plant Equipment	3.6	38,395,489	3,943,714	(2,093,109)	-	40,246,095	38,798,413
40	31554	Accessory Electric Equipment	2.8	15,474,058	-	-	-	15,474,058	15,474,058
41	31654	Misc. Power Plant Equipment	2.4	687,934	-	-	-	687,934	687,934
42		TOTAL BIG BEND UNIT 4 SCR		71,586,814	3,943,714	(2,127,012)	-	73,403,515	71,958,441
43									
44	Totals may be affected due to rounding.								

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FLORIDA PUBLIC SERVICE COMMISSION

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RULE 25-6.0436(9), F.A.C.

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Depreciation Rate* (%)	(4) Plant Balance Beg. of Year	(5) Total Plant Added	(6) Total Plant Retired	(7) Adjustments or Transfers	(8) Plant Balance End of Year	(9) 13-Month Average
1									
2	31247	Big Bend Fuel Clause	20.0	10,156,524	-	-	-	10,156,524	10,156,524
3	31647	Big Bend Tools - Amort	14.3	1,080,502	478,902	(718,196)	-	841,208	510,337
4									
5		TOTAL BIG BEND POWER STATION		1,374,320,151	79,436,335	(14,684,079)	-	1,439,072,406	1,397,689,057
6									
7		TOTAL STEAM PRODUCTION		1,374,320,151	79,436,335	(14,684,079)	-	1,439,072,406	1,397,689,057
8									
9		OTHER PRODUCTION							
10		BIG BEND POWER STATION							
11		BIG BEND COMBUSTION TURBINE 4							
12	34144	Structures and Improvements	3.6	3,311,083	24,799	-	-	3,335,883	3,312,991
13	34244	Fuel Holders, Producers and Accessories	2.6	2,353,181	-	(8,070)	-	2,345,112	2,352,561
14	34344	Prime Movers	3.1	20,433,617	(69,926)	(31,052)	-	20,332,639	20,441,703
15	34544	Accessory Electric Equipment	2.8	15,324,704	1,186,296	(182,287)	-	16,328,713	15,355,166
16	34644	Misc. Power Plant Equipment	2.9	510,665	-	-	-	510,665	510,665
17		TOTAL BIG BEND COMBUSTION TURBINE 4		41,933,251	1,141,170	(221,410)	-	42,853,011	41,973,086
18									
19		BIG BEND COMBUSTION TURBINE 5							
20	34145	Structures and Improvements	2.9	-	-	-	-	-	-
21	34245	Fuel Holders, Producers and Accessories	2.9	-	-	-	-	-	-
22	34345	Prime Movers	2.9	176,174,621	343,734	-	-	176,518,355	176,227,865
23	34545	Accessory Electric Equipment	2.9	-	58,769	-	-	58,769	7,547
24	34645	Misc. Power Plant Equipment	2.9	-	-	-	-	-	-
25		TOTAL BIG BEND COMBUSTION TURBINE 5		176,174,621	402,504	-	-	176,577,124	176,235,412
26									
27		BIG BEND COMBUSTION TURBINE 6							
28	34146	Structures and Improvements	2.9	-	-	-	-	-	-
29	34246	Fuel Holders, Producers and Accessories	2.9	-	-	-	-	-	-
30	34346	Prime Movers	2.9	174,866,347	381,972	-	-	175,248,319	174,955,157
31	34546	Accessory Electric Equipment	2.9	-	19,191	-	-	19,191	8,656
32	34646	Misc. Power Plant Equipment	2.9	-	-	-	-	-	-
33		TOTAL BIG BEND COMBUSTION TURBINE 6		174,866,347	401,163	-	-	175,267,510	174,963,813
34									
35		BIG BEND NEW STEAM TURBINE 1							
36	34143	Structures and Improvements	2.9	2,290,549	-	-	-	2,290,549	2,290,549
37	34243	Fuel Holders, Producers and Accessories	2.9	3,108,433	8,088	(17,142)	-	3,099,380	3,105,647
38	34343	Prime Movers	2.9	452,412,232	6,344,215	-	-	458,756,447	456,834,824
39	34543	Accessory Electric Equipment	2.9	535,238	165,439	-	-	700,677	557,282
40	34643	Misc. Power Plant Equipment	2.9	308,526	-	-	-	308,526	308,526
41		TOTAL BIG BEND NEW STEAM TURBINE 1		458,654,978	6,517,743	(17,142)	-	465,155,579	463,096,828
42									
43		TOTAL BIG BEND POWER STATION		851,629,197	8,462,579	(238,551)	-	859,853,224	856,269,139
44	Totals may be affected due to rounding.								

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SCHEDULE B-7

PLANT BALANCES BY ACCOUNT AND SUB-ACCOUNT

FLORIDA PUBLIC SERVICE COMMISSION

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Type of data shown:
Year Ending December 31, 2023

COMPANY: TAMPA ELECTRIC COMPANY

RULE 25-6.0436(9), F.A.C.

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Depreciation Rate* (%)	(4) Plant Balance Beg. of Year	(5) Total Plant Added	(6) Total Plant Retired	(7) Adjustments or Transfers	(8) Plant Balance End of Year	(9) 13-Month Average
1									
2		POLK POWER STATION							
3		POLK COMMON							
4	34180	Structures and Improvements	3.1	192,625,711	580,397	(177,231)	-	193,028,878	192,696,366
5	34280	Fuel Holders, Producers and Accessories	3.0	9,946,620	850,390	-	-	10,797,010	10,023,183
6	34380	Prime Movers	3.6	11,147,795	560,047	-	-	11,707,842	11,196,304
7	34580	Accessory Electric Equipment	3.6	14,450,226	68,782	(18,412)	-	14,500,597	14,493,884
8	34680	Misc. Power Plant Equipment	5.6	838,137	421,371	-	-	1,259,508	1,000,203
9		TOTAL POLK POWER COMMON		229,008,490	2,480,987	(195,643)	-	231,293,834	229,409,939
10									
11		POLK UNIT 1							
12	34181	Structures and Improvements	3.7	53,764,218	(556,865)	(106,077)	-	53,101,276	53,135,600
13	34281	Fuel Holders, Producers and Accessories	4.1	246,006,150	176,164	(315,536)	-	245,866,778	245,939,121
14	34381	Prime Movers	4.6	161,152,426	7,346,268	(7,803,323)	-	160,695,371	160,090,754
15	34581	Accessory Electric Equipment	3.3	60,537,995	73,237	(108,628)	-	60,502,604	60,535,824
16	34681	Misc. Power Plant Equipment	4.2	6,309,470	611,046	(203,456)	-	6,717,061	6,438,309
17		TOTAL POLK UNIT 1		527,770,259	7,649,851	(8,537,020)	-	526,883,090	526,139,609
18									
19		POLK UNIT 2							
20	34182	Structures and Improvements	2.6	2,346,538	(4,383)	-	-	2,342,155	2,343,775
21	34282	Fuel Holders, Producers and Accessories	4.3	2,196,160	-	-	-	2,196,160	2,196,160
22	34382	Prime Movers	4.9	35,889,882	193,013	(140,646)	-	35,942,249	35,903,297
23	34582	Accessory Electric Equipment	3.4	19,166,368	51,730	-	-	19,218,098	19,200,402
24	34682	Misc. Power Plant Equipment	1.7	173,210	-	-	-	173,210	238,036
25		TOTAL POLK UNIT 2		59,772,158	240,361	(140,646)	-	59,871,873	59,881,670
26									
27		POLK UNIT 3							
28	34183	Structures and Improvements	2.6	10,708,677	-	-	-	10,708,677	10,708,677
29	34283	Fuel Holders, Producers and Accessories	3.2	1,453,776	2,621	-	-	1,456,398	1,455,994
30	34383	Prime Movers	3.6	38,341,788	(20,951)	-	-	38,320,837	38,336,953
31	34583	Accessory Electric Equipment	3.8	9,117,267	80,007	(50,583)	-	9,146,692	9,127,316
32	34683	Misc. Power Plant Equipment	2.2	432,910	-	-	-	432,910	432,910
33		TOTAL POLK UNIT 3		60,054,418	61,678	(50,583)	-	60,065,513	60,061,850
34									
35		POLK UNIT 4							
36	34184	Structures and Improvements	2.7	5,818,841	8,476	(15,255)	-	5,812,062	5,817,798
37	34284	Fuel Holders, Producers and Accessories	2.8	2,286,732	-	-	-	2,286,732	2,286,732
38	34384	Prime Movers	4.7	28,332,611	50,233	(76,562)	-	28,306,281	28,328,791
39	34584	Accessory Electric Equipment	2.5	5,586,747	-	-	-	5,586,747	5,586,747
40	34684	Misc. Power Plant Equipment	3.6	-	-	-	-	-	-
41		TOTAL POLK UNIT 4		42,024,931	58,709	(91,818)	-	41,991,823	42,020,068
42									
43									
44	Totals may be affected due to rounding.								

4

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FLORIDA PUBLIC SERVICE COMMISSION

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1									
2		POLK UNIT 5							
3	34185	Structures and Improvements	2.70	5,746,580	-	-	-	5,746,580	5,746,580
4	34285	Fuel Holders, Producers and Accessories	3.70	2,547,968	109,385	-	-	2,657,353	2,590,039
5	34385	Prime Movers	5.00	25,226,669	(122,672)	-	-	25,103,996	25,183,904
6	34585	Accessory Electric Equipment	2.60	5,471,617	31,889	(14,237)	-	5,489,269	5,475,691
7	34685	Misc. Power Plant Equipment	3.60	-	-	-	-	-	-
8		TOTAL POLK UNIT 5		38,992,834	18,601	(14,237)	-	38,997,198	38,996,215
9									
10		POLK CCST (2-5)							
11	34186	Structures and Improvements	2.60	13,374,554	-	-	-	13,374,554	13,374,554
12	34286	Fuel Holders, Producers and Accessories	3.00	213,989,163	93,234	(240,734)	-	213,841,663	213,914,569
13	34386	Prime Movers	3.10	224,045,533	(226)	(122,975)	-	223,922,332	223,996,523
14	34586	Accessory Electric Equipment	3.00	18,338,595	-	-	-	18,338,595	18,338,595
15	34686	Misc. Power Plant Equipment	3.00	141,626	-	-	-	141,626	141,626
16		TOTAL POLK CCST (2-5)		469,889,472	93,009	(363,710)	-	469,618,771	469,765,868
17									
18	34287	Polk 1 Fuel Clause	20.00	-	-	-	-	-	-
19	34687	Polk Tools - Amort	14.30	1,637,257	558,959	(84,256)	-	2,111,960	1,868,111
20									
21		TOTAL POLK POWER STATION		1,429,149,820	11,162,155	(9,477,912)	-	1,430,834,062	1,428,143,331
22									
23									
24									
25		BAYSIDE POWER STATION							
26		BAYSIDE COMMON							
27	34130	Structures and Improvements	3.4	89,131,706	16,651,579	(987,251)	-	104,796,034	99,248,561
28	34230	Fuel Holders, Producers and Accessories	3.0	24,408,399	85,865	(78,113)	-	24,416,151	24,425,316
29	34330	Prime Movers	5.5	38,779,395	817,118	(166,375)	-	39,430,137	38,882,449
30	34530	Accessory Electric Equipment	3.3	31,440,017	3,944,265	(2,525,452)	-	32,858,831	29,919,945
31	34630	Misc. Power Plant Equipment	4.0	11,279,075	237,171	(24,469)	-	11,491,776	11,329,658
32		TOTAL BAYSIDE COMMON		195,038,592	21,735,998	(3,781,661)	-	212,992,929	203,805,929
33									
34		BAYSIDE UNIT 1							
35	34131	Structures and Improvements	3.6	21,358,587	113,867	(219,334)	-	21,253,121	21,319,355
36	34231	Fuel Holders, Producers and Accessories	4.0	80,799,778	3,170,276	(1,213,871)	-	82,756,184	82,349,340
37	34331	Prime Movers	6.1	215,048,371	37,738,913	(3,537,176)	-	249,250,109	241,403,705
38	34531	Accessory Electric Equipment	4.1	39,225,695	1,434,302	(58,021)	-	40,601,977	39,499,468
39	34631	Misc. Power Plant Equipment	3.2	1,175,705	-	-	-	1,175,705	1,175,705
40		TOTAL BAYSIDE UNIT 1		357,608,138	42,457,359	(5,028,401)	-	395,037,095	385,747,573
41									
42									
43									
44	Totals may be affected due to rounding.								

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COMPANY: TAMPA ELECTRIC COMPANY

RULE 25-6.0436(9), F.A.C.

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Depreciation Rate* (%)	(4) Plant Balance Beg. of Year	(5) Total Plant Added	(6) Total Plant Retired	(7) Adjustments or Transfers	(8) Plant Balance End of Year	(9) 13-Month Average
1									
2		BAYSIDE UNIT 2							
3	34132	Structures and Improvements	3.5	26,971,966	159,170	-	-	27,131,136	27,118,892
4	34232	Fuel Holders, Producers and Accessories	3.9	105,352,683	1,292,028	(311,932)	-	106,332,779	105,852,603
5	34332	Prime Movers	6.2	288,524,020	826,531	(311,727)	(16,586)	289,022,238	288,514,180
6	34532	Accessory Electric Equipment	4.1	44,481,415	195,366	(92,551)	16,586	44,600,817	44,543,256
7	34632	Misc. Power Plant Equipment	3.3	1,455,592	-	-	-	1,455,592	1,455,592
8		TOTAL BAYSIDE UNIT 2		466,785,677	2,473,095	(716,210)	-	468,542,562	467,484,523
9									
10		BAYSIDE COMBUSTION TURBINE 3							
11	34133	Structures and Improvements	3.5	656,349	-	-	-	656,349	656,349
12	34233	Fuel Holders, Producers and Accessories	3.2	3,502,140	2,737	-	-	3,504,877	3,504,667
13	34333	Prime Movers	3.1	15,458,703	263,822	(118,532)	-	15,603,994	15,480,930
14	34533	Accessory Electric Equipment	2.7	14,153,816	20,375	-	-	14,174,191	14,155,383
15	34633	Misc. Power Plant Equipment	3.4	905	-	-	-	905	905
16		TOTAL BAYSIDE COMBUSTION TURBINE 3		33,771,914	286,934	(118,532)	-	33,940,316	33,798,234
17									
18		BAYSIDE COMBUSTION TURBINE 4							
19	34134	Structures and Improvements	5.1	242,334	-	-	-	242,334	242,334
20	34234	Fuel Holders, Producers and Accessories	3.2	3,362,087	(4)	-	-	3,362,083	3,362,086
21	34334	Prime Movers	3.2	15,883,017	263,871	(116,798)	-	16,030,090	15,905,518
22	34534	Accessory Electric Equipment	2.8	4,168,999	20,432	-	-	4,189,431	4,170,571
23	34634	Misc. Power Plant Equipment	3.4	905	-	-	-	905	905
24		TOTAL BAYSIDE COMBUSTION TURBINE 4		23,657,341	284,299	(116,798)	-	23,824,842	23,681,414
25									
26		BAYSIDE COMBUSTION TURBINE 5							
27	34135	Structures and Improvements	4.4	793,114	-	-	-	793,114	793,114
28	34235	Fuel Holders, Producers and Accessories	3.3	2,046,085	-	-	-	2,046,085	2,046,085
29	34335	Prime Movers	3.4	18,623,181	-	-	-	18,623,181	18,623,181
30	34535	Accessory Electric Equipment	2.7	10,386,138	22,489	-	-	10,408,628	10,388,031
31	34635	Misc. Power Plant Equipment	3.9	-	-	-	-	-	-
32		TOTAL BAYSIDE COMBUSTION TURBINE 5		31,848,519	22,489	-	-	31,871,008	31,850,411
33									
34		BAYSIDE COMBUSTION TURBINE 6							
35	34136	Structures and Improvements	3.1	2,656,232	-	-	-	2,656,232	2,656,232
36	34236	Fuel Holders, Producers and Accessories	3.7	1,537,279	-	-	-	1,537,279	1,537,279
37	34336	Prime Movers	2.7	17,516,480	-	-	-	17,516,480	17,516,480
38	34536	Accessory Electric Equipment	2.8	14,326,608	26,760	-	-	14,353,367	14,329,157
39	34636	Misc. Power Plant Equipment	2.2	11,736	-	-	-	11,736	11,736
40		TOTAL BAYSIDE COMBUSTION TURBINE 6		36,048,335	26,760	-	-	36,075,094	36,050,885
41									
42	34637	Bayside Tools - Amort	14.3	585,465	-	(301,065)	-	284,400	507,393
43		TOTAL BAYSIDE POWER STATION		1,145,343,980	67,286,933	(10,062,667)	-	1,202,568,246	1,182,926,361
44	Totals may be affected due to rounding.								

SCHEDULE B-7

PLANT BALANCES BY ACCOUNT AND SUB-ACCOUNT

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the depreciation rate and plant balances for each account or sub-account to which a separate depreciation rate is prescribed. (Include Amortization/Recovery schedule amounts).

Type of data shown:
Year Ending December 31, 2023

COMPANY: TAMPA ELECTRIC COMPANY

RULE 25-6.0436(9), F.A.C.

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Depreciation Rate* (%)	(4) Plant Balance Beg. of Year	(5) Total Plant Added	(6) Total Plant Retired	(7) Adjustments or Transfers	(8) Plant Balance End of Year	(9) 13-Month Average
1									
2		ELECTRIC OTHER PRODUCTION							
3		SOLAR SITES							
4	34199	Structures and Improvements	2.90	368,656,471	81,383,431	-	-	450,039,902	375,895,731
5	34399	Prime Movers	2.90	651,410,531	151,455,552	-	-	802,866,083	664,869,531
6	34599	Accessory Electric Equipment	2.90	265,591,754	59,021,721	-	-	324,613,476	271,116,377
7	34899	Energy Battery Storage Equipment	10.00	8,946,383	-	-	-	8,946,383	8,946,383
8		TOTAL SOLAR SITES		<u>1,294,605,139</u>	<u>291,860,705</u>	<u>-</u>	<u>-</u>	<u>1,586,465,844</u>	<u>1,320,828,021</u>
9									
10		DC MICRO GRID							
11	34198	Structures and Improvements	3.30	-	-	-	-	-	-
12	34398	Prime Movers	3.30	903,932	36,740	-	-	940,672	923,880
13	34598	Accessory Electric Equipment	3.30	-	-	-	-	-	-
14	34898	Energy Battery Storage Equipment	10.00	9,004	233	-	-	9,237	9,120
15		TOTAL DC MICRO GRID		<u>912,936</u>	<u>36,973</u>	<u>-</u>	<u>-</u>	<u>949,909</u>	<u>932,999</u>
16									
17		MACDILL AFB							
18	34120	Structures and Improvements	0.00	-	-	-	-	-	-
19	34220	Fuel Holders, Producers and Accessories	0.00	-	-	-	-	-	-
20	34320	Prime Movers	0.00	-	-	-	-	-	-
21	34520	Accessory Electric Equipment	0.00	-	-	-	-	-	-
22	34620	Misc. Power Plant Equipment	0.00	-	-	-	-	-	-
23	34820	Energy Battery Storage Equipment	0.00	-	-	-	-	-	-
24		TOTAL MACDILL AFB		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
25									
26		TOTAL OTHER PRODUCTION		<u>4,721,641,072</u>	<u>378,809,345</u>	<u>(19,779,131)</u>	<u>-</u>	<u>5,080,671,286</u>	<u>4,789,099,851</u>
27									
28		TOTAL PRODUCTION PLANT		<u>6,095,961,222</u>	<u>458,245,680</u>	<u>(34,463,210)</u>	<u>-</u>	<u>6,519,743,692</u>	<u>6,186,788,908</u>
29									
30		TRANSMISSION PLANT							
31	35001	LAND RIGHTS	1.30	12,162,254	-	-	-	12,162,254	12,162,254
32	35100	ENERGY BATTERY STORAGE EQUIPMENT	10.00	-	-	-	-	-	-
33	35200	STRUCTURES & IMPROVEMENTS	1.80	72,973,602	1,833,504	(13,837)	-	74,793,269	74,526,871
34	35300	STATION EQUIPMENT	2.40	400,697,607	33,239,097	(4,719,121)	6,627,978	435,845,561	416,295,758
35	35400	TOWERS & FIXTURES	2.80	5,092,061	-	-	-	5,092,061	5,092,061
36	35500	POLES & FIXTURES	2.80	393,448,975	26,673,306	(985,276)	(421,841)	418,715,164	400,578,219
37	35600	OVERHEAD CONDUCTORS & DEVICES	2.90	172,223,440	7,653,400	(1,178,988)	337,490	179,035,343	174,212,863
38	35601	CLEARING RIGHTS-OF-WAY	1.60	2,110,610	-	-	-	2,110,610	2,110,610
39	35700	UNDERGROUND CONDUIT	1.70	4,332,364	1	-	(9,504)	4,322,861	4,325,053
40	35800	UNDERGROUND CONDUCTORS & DEVICES	2.70	11,802,065	560,979	-	-	12,363,045	12,054,992
41	35900	ROADS AND TRAILS	1.60	16,354,098	2,884,160	(13,751)	-	19,224,507	17,268,676
42		TOTAL TRANSMISSION PLANT		<u>1,091,197,076</u>	<u>72,844,447</u>	<u>(6,910,972)</u>	<u>6,534,123</u>	<u>1,163,664,674</u>	<u>1,118,627,357</u>
43									
44	Totals may be affected due to rounding.								

7

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the depreciation rate and plant balances for each account or sub-account to which a separate depreciation rate is prescribed. (Include Amortization/Recovery schedule amounts).

Type of data shown:

Year Ending December 31, 2023

COMPANY: TAMPA ELECTRIC COMPANY

RULE 25-6.0436(9), F.A.C.

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Depreciation Rate* (%)	(4) Plant Balance Beg. of Year	(5) Total Plant Added	(6) Total Plant Retired	(7) Adjustments or Transfers	(8) Plant Balance End of Year	(9) 13-Month Average
1									
2		DISTRIBUTION PLANT							
3	36001	LAND RIGHTS							
4	36100	STRUCTURES & IMPROVEMENTS	1.80	31,688,290	2,459,689	(9,483)	34,138,497	32,905,037	
5	36200	STATION EQUIPMENT	2.50	294,954,659	23,822,642	(3,002,525)	309,168,667	301,237,720	
6	36300	ENERGY BATTERY STORAGE EQUIPMENT	10.00	-	-	-	-	-	
7	36400	POLES, TOWERS & FIXTURES	3.70	370,647,906	34,231,242	(5,757,749)	398,384,080	380,874,173	
8	36500	OVERHEAD CONDUCTORS & DEVICES	2.20	275,367,372	17,770,707	(5,573,620)	287,448,840	280,421,401	
9	36600	UNDERGROUND CONDUIT	1.70	364,663,784	60,438,626	(352,310)	426,864,399	393,770,116	
10	36700	UNDERGROUND CONDUCTORS & DEVICES	2.30	376,942,019	64,247,988	(5,160,427)	438,222,911	405,414,370	
11	36800	LINE TRANSFORMERS	4.50	852,150,897	104,099,003	(11,303,942)	943,725,784	892,387,994	
12	36900	OVERHEAD SERVICES	1.90	79,877,068	4,760,103	(306,698)	82,658,994	81,500,301	
13	36902	UNDERGROUND SERVICE	2.30	139,496,640	9,991,273	(322,966)	148,445,050	144,392,408	
14	37000	METERS - ANALOG & AMR	7.90	18,650,636	179,605	(30,782)	18,799,459	18,707,990	
15	37001	METERS - AMI	8.70	109,374,458	3,718,043	(98,297)	112,994,205	109,816,976	
16	37010	EV CHARGING STATIONS	10.00	-	52,599	-	1,797,517	1,850,116	
17	37300	STREET LIGHTING & SIGNAL SYSTEMS	2.80	359,360,502	24,985,343	(7,198,485)	377,393,883	368,773,530	
18	37302	STREET LIGHTING - LS2	2.80	4,034,789	7,293,476	(10,747)	353,932	11,671,450	
19		TOTAL DISTRIBUTION PLANT		<u>3,277,209,020</u>	<u>358,050,339</u>	<u>(39,128,029)</u>	<u>(4,364,994)</u>	<u>3,591,766,336</u>	<u>3,416,657,348</u>
20									
21		GENERAL PLANT							
22	39000	STRUCTURES & IMPROVEMENTS	1.40	135,802,682	6,514,178	(615,038)	141,701,822	137,876,873	
23	39101	OFFICE FURNITURE & EQUIPMENT - AMORT	14.30	7,359,739	864,132	(719,633)	7,504,237	7,457,192	
24	39102	COMPUTER EQUIPMENT - AMORT	25.00	12,650,318	406,486	(355,477)	12,701,327	12,602,590	
25	39103	DATA HANDLING EQUIPMENT - AMORT	14.30	-	-	-	-	-	
26	39104	MAINFRAME EQUIPMENT - AMORT	20.00	40,831,922	12,296,749	(4,121,218)	49,007,453	42,738,038	
27	39202	LIGHT TRUCKS - ENERGY DELIVERY	7.50	21,901,759	8,268,058	(1,028,119)	29,141,698	25,330,578	
28	39203	HEAVY TRUCKS - ENERGY DELIVERY	5.20	77,389,218	5,089,727	(1,748,183)	80,730,762	76,876,689	
29	39204	MEDIUM TRUCKS - ENERGY DELIVERY	6.50	-	-	-	-	-	
30	39212	LIGHT TRUCKS - ENERGY SUPPLY	6.10	4,221,010	2,011,673	(102,488)	6,130,195	5,026,031	
31	39213	HEAVY TRUCKS - ENERGY SUPPLY	4.80	1,033,065	38,083	-	1,071,147	1,043,107	
32	39214	MEDIUM TRUCKS - ENERGY SUPPLY	4.70	-	-	-	-	-	
33	39300	STORES EQUIPMENT - AMORT	14.30	-	-	-	-	-	
34	39400	TOOLS, SHOP & GARAGE EQUIP - AMORT	14.30	12,764,171	4,795,901	(1,556,346)	14,206,208	13,153,908	
35	39401	ECCR SOLAR CAR PORT - AMORT	20.00	4,188,533	-	-	4,188,533	4,188,533	
36	39500	LABORATORY EQUIPMENT - AMORT	14.30	2,674,188	178,174	(155,187)	2,697,175	2,732,334	
37	39600	POWER OPERATED EQUIPMENT - AMORT	14.30	-	-	-	-	-	
38	39700	COMMUNICATION EQUIPMENT - AMORT	14.30	40,948,510	6,579,564	(3,429,567)	44,098,506	41,903,416	
39	39725	COMMUNICATION EQUIPMENT- FIBER	2.90	39,503,987	2,874,410	(427,671)	42,158,498	40,608,551	
40	39800	MISCELLANEOUS EQUIPMENT - AMORT	14.30	4,717,644	537,587	(92,954)	5,162,276	4,984,443	
41		TOTAL GENERAL PLANT		<u>405,986,746</u>	<u>50,454,720</u>	<u>(14,351,882)</u>	<u>(1,589,746)</u>	<u>440,499,839</u>	<u>416,522,286</u>
42									
43		TOTAL DEPRECIABLE PLANT		<u>10,870,354,064</u>	<u>939,595,186</u>	<u>(94,854,094)</u>	<u>579,384</u>	<u>11,715,674,540</u>	<u>11,138,595,899</u>
44	Totals may be affected due to rounding.								

SCHEDULE B-7

PLANT BALANCES BY ACCOUNT AND SUB-ACCOUNT

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the depreciation rate and plant balances for each account or sub-account to which a separate depreciation rate is prescribed. (Include Amortization/Recovery schedule amounts).

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COMPANY: TAMPA ELECTRIC COMPANY

RULE 25-6.0436(9), F.A.C.

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Depreciation Rate* (%)	(4) Plant Balance Beg. of Year	(5) Total Plant Added	(6) Total Plant Retired	(7) Adjustments or Transfers	(8) Plant Balance End of Year	(9) 13-Month Average
1		NON-DEPRECIABLE PROPERTY							
2									
3	310's	LAND-STEAM PRODUCTION	0.0	6,923,629	-	-	-	6,923,629	6,923,629
4	340's	LAND-OTHER PRODUCTION	0.0	155,125,164	32,134,796	-	-	187,259,960	155,668,156
5	35000	LAND-TRANSMISSION	0.0	17,789,163	10,836	-	-	17,799,999	17,793,075
6	36000	LAND-DISTRIBUTION	0.0	10,119,783	-	-	-	10,119,783	10,119,783
7	38900	LAND-GENERAL	0.0	3,286,630	-	-	-	3,286,630	3,286,630
8		TOTAL NON-DEPRECIABLE PROPERTY		193,244,368	32,145,632	-	-	225,390,000	193,791,272
9									
10		INTANGIBLES							
11	30315	SOFTWARE - AMORT - 15YR	6.7	458,241,108	63,276,049	-	-	521,517,156	479,238,885
12	30302	ASSET RETIREMENT COST - AMORT	0.0	-	-	-	-	-	-
13	30399	INTANGIBLE SOFTWARE SOLAR 30YR	3.3	2,728,457	1,836,481	-	-	4,564,938	3,449,992
14		TOTAL INTANGIBLES		460,969,565	65,112,530	-	-	526,082,095	482,688,877
15									
16		ASSET RETIREMENT OBLIGATION							
17	31700	ARO COSTS-STEAM	2.8	30,036,949	-	(24,434,030)	-	5,602,918	11,241,541
18	34700	ARO COSTS-OTHER	3.4	12,376,233	-	-	-	12,376,233	12,376,233
19	37400	ARO COSTS-DISTRIBUTION	1.4	8,572,308	(1,412,125)	-	-	7,160,182	8,463,683
20	39910	ARO COSTS-GENERAL	4.3	269,188	-	-	-	269,188	269,188
21		TOTAL ASSET RETIREMENT OBLIGATION		51,254,677	(1,412,125)	(24,434,030)	-	25,408,521	32,350,644
22									
23		LEASE NON-DEPRECIABLE LAND							
24	10110	RIGHT OF USE ASSET-CAPITAL LEASE	0.0	2,864,991	-	-	615,032	3,480,022	3,461,881
25	10112	RIGHT OF USE ASSET-OPERATING LEASE	0.0	22,523,688	-	-	(1,789,096)	20,734,592	21,763,714
26		TOTAL LEASE NON-DEPRECIABLE LAND		25,388,679	-	-	(1,174,064)	24,214,614	25,225,596
27									
28		TOTAL ELECTRIC PLANT IN SERVICE		11,601,211,353	1,035,441,222	(119,288,124)	(594,680)	12,516,769,771	11,872,652,288
29									
30		ACQUISITION ADJUSTMENTS							
31	11401	ACQUISITION ADJUSTMENT - OUC	3.0	6,182,810	-	-	-	6,182,810	6,182,810
32	11402	ACQUISITION ADJUSTMENT - FPL	4.4	960,041	-	-	-	960,041	960,041
33	11403	ACQUISITION ADJUSTMENT - UNION HALL	2.6	341,972	-	-	-	341,972	341,972
34		TOTAL ACQUISITION ADJUSTMENTS		7,484,823	-	-	-	7,484,823	7,484,823
35									
36	10200	ELECTRIC PLANT PURCHASED OR SOLD	0.0	218,910	365,354	-	(173,193)	411,071	276,114
37	10501	PROPERTY HELD FOR FUTURE USE	0.0	54,570,735	3,556,875	-	-	58,127,610	55,938,784
38									
39	10803	FOSSIL DISMANTLING - STEAM	0.0	-	-	-	-	-	-
40		FOSSIL DISMANTLING - OTHER	0.0	-	-	-	-	-	-
41		TOTAL FOSSIL DISMANTLING		-	-	-	-	-	-
42									
43		TOTAL ELECTRIC UTILITY PLANT		11,663,485,821	1,039,363,451	(119,288,124)	(767,873)	12,582,793,275	11,936,352,010
44	Totals may be affected due to rounding.								

SCHEDULE B-7

PLANT BALANCES BY ACCOUNT AND SUB-ACCOUNT

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the depreciation rate and plant balances for each account or sub-account to which a separate depreciation rate is prescribed. (Include Amortization/Recovery schedule amounts).

Type of data shown:
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1									
2									
3		TOTAL STEAM PRODUCTION		1,374,320,151	79,436,335	(14,684,079)	-	1,439,072,406	1,397,689,057
4									
5		TOTAL OTHER PRODUCTION		4,721,641,072	378,809,345	(19,779,131)	-	5,080,671,286	4,789,099,851
6									
7		TOTAL PRODUCTION PLANT		6,095,961,222	458,245,680	(34,463,210)	-	6,519,743,692	6,186,788,908
8									
9		TOTAL TRANSMISSION PLANT		1,091,197,076	72,844,447	(6,910,972)	6,534,123	1,163,664,674	1,118,627,357
10									
11		TOTAL DISTRIBUTION PLANT		3,277,209,020	358,050,339	(39,128,029)	(4,364,994)	3,591,766,336	3,416,657,348
12									
13		TOTAL GENERAL PLANT		405,986,746	50,454,720	(14,351,882)	(1,589,746)	440,499,839	416,522,286
14									
15		TOTAL DEPRECIABLE PLANT		10,870,354,064	939,595,186	(94,854,094)	579,384	11,715,674,540	11,138,595,899
16									
17		TOTAL NON-DEPRECIABLE PROPERTY		193,244,368	32,145,632	-	-	225,390,000	193,791,272
18									
19		TOTAL INTANGIBLES		460,969,565	65,112,530	-	-	526,082,095	482,688,877
20									
21		TOTAL ASSET RETIREMENT OBLIGATION		51,254,677	(1,412,125)	(24,434,030)	-	25,408,521	32,350,644
22									
23		TOTAL LEASE NON-DEPRECIABLE LAND		25,388,679	-	-	(1,174,064)	24,214,614	25,225,596
24									
25		TOTAL ELECTRIC PLANT IN SERVICE		11,601,211,353	1,035,441,222	(119,288,124)	(594,680)	12,516,769,771	11,872,652,288
26									
27		TOTAL ACQUISITION ADJUSTMENTS		7,484,823	-	-	-	7,484,823	7,484,823
28									
29		ELECTRIC PLANT PURCHASED OR SOLD		218,910	365,354	-	(173,193)	411,071	276,114
30									
31		PROPERTY HELD FOR FUTURE USE		54,570,735	3,556,875	-	-	58,127,610	55,938,784
32									
33		TOTAL FOSSIL DISMANTLING		-	-	-	-	-	-
34									
35		TOTAL ELECTRIC UTILITY PLANT		11,663,485,821	1,039,363,451	(119,288,124)	(767,873)	12,582,793,275	11,936,352,010
36									
37									
38									
39									
40									
41									
42									
43									
44		Totals may be affected due to rounding.							

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the depreciation reserve balances for each account or sub-account to which an individual depreciation rate is applied. (Include Amortization/Recovery amounts).

Type of data shown:
Year Ending December 31, 2023

COMPANY: TAMPA ELECTRIC COMPANY

RULE 25-6.0436(9), F.A.C.

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Accumulated Depreciation Beg. of Year	(4) Total Depreciation Accrued	(5) Retirements	(6) Gross COR	(7) Gross Salvage	(8) Adjustments or Transfers	(9) Accumulated Depreciation End of Year	(10) 13-Month Average
1										
2		STEAM PRODUCTION								
3		BIG BEND POWER STATION								
4		BIG BEND COMMON								
5	31140	Structures and Improvements	56,110,503	8,112,888	(496,257)	(274,763)	-	-	63,452,372	59,787,984
6	31240	Boiler Plant Equipment	35,756,475	9,031,160	(1,358,694)	522,731	42,051	-	43,993,723	39,492,410
7	31440	Turbogenerator Units	3,782,303	314,501	(367,420)	(1,173,616)	52,260	-	2,608,028	3,532,063
8	31540	Accessory Electric Equipment	16,665,357	1,534,722	(25,909)	(1,474)	-	-	18,172,696	17,426,447
9	31640	Misc. Power Plant Equipment	10,399,882	861,643	(313,491)	(26,673)	-	-	10,921,361	10,579,589
10		TOTAL BIG BEND COMMON	122,714,520	19,854,914	(2,561,771)	(953,795)	94,311	-	139,148,179	130,818,493
11										
12		BIG BEND UNIT 1								
13	31141	Structures and Improvements	-	-	-	-	-	-	-	-
14	31241	Boiler Plant Equipment	-	-	-	-	-	-	-	-
15	31441	Turbogenerator Units	-	-	-	-	-	-	-	-
16	31541	Accessory Electric Equipment	-	-	-	-	-	-	-	-
17	31641	Misc. Power Plant Equipment	-	-	-	-	-	-	-	-
18		TOTAL BIG BEND UNIT 1	-	-	-	-	-	-	-	-
19										
20		BIG BEND UNIT 2								
21	31142	Structures and Improvements	-	-	-	-	-	-	-	-
22	31242	Boiler Plant Equipment	-	-	-	-	-	-	-	-
23	31442	Turbogenerator Units	-	-	-	-	-	-	-	-
24	31542	Accessory Electric Equipment	-	-	-	-	-	-	-	-
25	31642	Misc. Power Plant Equipment	-	-	-	-	-	-	-	-
26		TOTAL BIG BEND UNIT 2	-	-	-	-	-	-	-	-
27										
28		BIG BEND UNIT 3								
29	31143	Structures and Improvements	-	-	-	-	-	-	-	-
30	31243	Boiler Plant Equipment	-	-	-	-	-	-	-	-
31	31443	Turbogenerator Units	-	-	-	-	-	-	-	-
32	31543	Accessory Electric Equipment	-	-	-	-	-	-	-	-
33	31643	Misc. Power Plant Equipment	-	-	-	-	-	-	-	-
34		TOTAL BIG BEND UNIT 3	-	-	-	-	-	-	-	-
35										
36		BIG BEND UNIT 4								
37	31144	Structures and Improvements	25,365,513	1,055,813	(139,479)	(24,516)	-	-	26,257,331	25,849,458
38	31244	Boiler Plant Equipment	106,976,162	9,971,020	(4,150,437)	(4,227,953)	135,559	-	108,704,350	108,173,588
39	31444	Turbogenerator Units	49,299,832	3,566,129	(445,402)	(1,243,833)	48,185	-	51,224,912	50,048,530
40	31544	Accessory Electric Equipment	31,819,516	1,519,503	(597,474)	(24,230)	-	-	32,717,315	32,498,576
41	31644	Misc. Power Plant Equipment	4,188,512	105,585	-	-	-	-	4,294,096	4,241,304
42		TOTAL BIG BEND UNIT 4	217,649,535	16,218,049	(5,332,791)	(5,520,532)	183,744	-	223,198,005	220,811,456
43										
44		Totals may be affected due to rounding.								

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the depreciation reserve balances for each account or sub-account to which an individual depreciation rate is applied. (Include Amortization/Recovery amounts).

Type of data shown:
Year Ending December 31, 2023

COMPANY: TAMPA ELECTRIC COMPANY

RULE 25-6.0436(9), F.A.C.

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Accumulated Depreciation Beg. of Year	(4) Total Depreciation Accrued	(5) Retirements	(6) Gross COR	(7) Gross Salvage	(8) Adjustments or Transfers	(9) Accumulated Depreciation End of Year	(10) 13-Month Average	
1											
2		BIG BEND UNIT 3 & 4 FGD									
3	31145	Structures and Improvements	18,070,500	671,937	(39,233)	(2,126)	-	-	18,701,079	18,392,793	
4	31245	Boiler Plant Equipment	74,270,087	6,035,215	(3,866,865)	(1,531,423)	81,092	-	74,988,105	74,989,406	
5	31545	Accessory Electric Equipment	16,752,317	623,991	(38,211)	-	-	-	17,338,097	17,049,664	
6	31645	Misc. Power Plant Equipment	1,258,545	10,169	-	-	-	-	1,268,714	1,263,630	
7		TOTAL BIG BEND UNIT 3 & 4 FGD	110,351,449	7,341,312	(3,944,308)	(1,533,549)	81,092	-	112,295,995	111,695,493	
8											
9		BIG BEND UNIT 1 & 2 FGD									
10	31146	Structures and Improvements	-	-	-	-	-	-	-	-	
11	31246	Boiler Plant Equipment	-	-	-	-	-	-	-	-	
12	31546	Accessory Electric Equipment	-	-	-	-	-	-	-	-	
13	31646	Misc. Power Plant Equipment	-	-	-	-	-	-	-	-	
14		TOTAL BIG BEND UNIT 1 & 2 FGD	-	-	-	-	-	-	-	-	
15											
16		BIG BEND UNIT 1 SCR									
17	31151	Structures and Improvements	-	-	-	-	-	-	-	-	
18	31251	Boiler Plant Equipment	-	-	-	-	-	-	-	-	
19	31551	Accessory Electric Equipment	-	-	-	-	-	-	-	-	
20	31651	Misc Power Plant Eq-BPC	-	-	-	-	-	-	-	-	
21		TOTAL BIG BEND UNIT 1 SCR	-	-	-	-	-	-	-	-	
22											
23		BIG BEND UNIT 2 SCR									
24	31152	Structures and Improvements	-	-	-	-	-	-	-	-	
25	31252	Boiler Plant Equipment	-	-	-	-	-	-	-	-	
26	31552	Accessory Electric Equipment	-	-	-	-	-	-	-	-	
27	31652	Misc. Power Plant Equipment	-	-	-	-	-	-	-	-	
28		TOTAL BIG BEND UNIT 2 SCR	-	-	-	-	-	-	-	-	
29											
30		BIG BEND UNIT 3 SCR									
31	31153	Structures and Improvements	-	-	-	-	-	-	-	-	
32	31253	Boiler Plant Equipment	-	-	-	-	-	-	-	-	
33	31553	Accessory Electric Equipment	-	-	-	-	-	-	-	-	
34	31653	Misc. Power Plant Equipment	-	-	-	-	-	-	-	-	
35		TOTAL BIG BEND UNIT 3 SCR	-	-	-	-	-	-	-	-	
36											
37		BIG BEND UNIT 4 SCR									
38	31154	Structures and Improvements	6,433,850	475,951	(33,904)	(10,966)	-	-	6,864,932	6,633,815	
39	31254	Boiler Plant Equipment	15,402,950	1,392,400	(2,093,109)	-	-	-	14,702,242	15,639,547	
40	31554	Accessory Electric Equipment	9,168,397	433,274	-	-	-	-	9,601,671	9,385,034	
41	31654	Misc. Power Plant Equipment	344,508	16,510	-	-	-	-	361,018	352,763	
42		TOTAL BIG BEND UNIT 4 SCR	31,349,705	2,318,135	(2,127,012)	(10,966)	-	-	31,529,862	32,011,159	
43											
44	Totals may be affected due to rounding.										

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the depreciation reserve balances for each account or sub-account to which an individual depreciation rate is applied. (Include Amortization/Recovery amounts).

Type of data shown:
Year Ending December 31, 2023

COMPANY: TAMPA ELECTRIC COMPANY

RULE 25-6.0436(9), F.A.C.

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Accumulated Depreciation Beg. of Year	(4) Total Depreciation Accrued	(5) Retirements	(6) Gross COR	(7) Gross Salvage	(8) Adjustments or Transfers	(9) Accumulated Depreciation End of Year	(10) 13-Month Average	
1											
2	31247	Big Bend Fuel Clause	10,187,110	-	-	-	-	-	10,187,110	10,187,110	
3	31647	Big Bend Tools - Amort	944,618	50,680	(718,196)	-	-	-	277,102	341,929	
4											
5		TOTAL BIG BEND POWER STATION	493,196,937	45,783,090	(14,684,079)	(8,018,842)	359,147	-	516,636,253	505,865,641	
6											
7		TOTAL STEAM PRODUCTION	493,196,937	45,783,090	(14,684,079)	(8,018,842)	359,147	-	516,636,253	505,865,641	
8											
9		OTHER PRODUCTION									
10		BIG BEND POWER STATION									
11		BIG BEND COMBUSTION TURBINE 4									
12	34144	Structures and Improvements	810,406	119,199	-	-	-	-	929,605	870,006	
13	34244	Fuel Holders, Producers and Accessories	890,531	61,183	(8,070)	(4,879)	940	-	939,705	918,831	
14	34344	Prime Movers	10,273,552	633,975	(31,052)	(42,125)	8,130	-	10,842,479	10,574,181	
15	34544	Accessory Electric Equipment	6,866,615	427,673	(182,287)	(7,435)	-	-	7,104,565	6,964,315	
16	34644	Misc. Power Plant Equipment	223,368	14,809	-	-	-	-	238,177	230,773	
17		TOTAL BIG BEND COMBUSTION TURBINE 4	19,064,473	1,256,838	(221,410)	(54,439)	9,070	-	20,054,532	19,558,106	
18											
19		BIG BEND COMBUSTION TURBINE 5									
20	34145	Structures and Improvements	-	-	-	-	-	-	-	-	
21	34245	Fuel Holders, Producers and Accessories	-	-	-	-	-	-	-	-	
22	34345	Prime Movers	4,273,028	5,109,906	-	(162,048)	71,470	-	9,292,357	6,762,114	
23	34545	Accessory Electric Equipment	-	95	-	(106)	11	-	-	-	
24	34645	Misc. Power Plant Equipment	-	-	-	-	-	-	-	-	
25		TOTAL BIG BEND COMBUSTION TURBINE 5	4,273,028	5,110,001	-	(162,154)	71,481	-	9,292,357	6,762,114	
26											
27		BIG BEND COMBUSTION TURBINE 6									
28	34146	Structures and Improvements	-	-	-	-	-	-	-	-	
29	34246	Fuel Holders, Producers and Accessories	-	-	-	-	-	-	-	-	
30	34346	Prime Movers	4,258,475	5,072,991	-	(163,672)	70,986	-	9,238,780	6,729,175	
31	34546	Accessory Electric Equipment	-	226	-	(117)	22	-	130	45	
32	34646	Misc. Power Plant Equipment	-	-	-	-	-	-	-	-	
33		TOTAL BIG BEND COMBUSTION TURBINE 6	4,258,475	5,073,217	-	(163,789)	71,008	-	9,238,910	6,729,220	
34											
35		BIG BEND NEW STEAM TURBINE 1									
36	34143	Structures and Improvements	1,405,325	66,426	-	(1,265)	924	-	1,471,410	1,438,260	
37	34243	Fuel Holders, Producers and Accessories	1,411,714	90,079	(17,142)	(1,427)	1,244	-	1,484,468	1,451,212	
38	34343	Prime Movers	(6,438,253)	13,243,566	-	(492,153)	189,725	-	6,502,885	58,100	
39	34543	Accessory Electric Equipment	65,005	15,815	-	(5,558)	404	-	75,665	72,084	
40	34643	Misc. Power Plant Equipment	227,384	8,947	-	(171)	124	-	236,285	231,820	
41		TOTAL BIG BEND NEW STEAM TURBINE 1	(3,328,825)	13,424,833	(17,142)	(500,574)	192,421	-	9,770,713	3,251,475	
42											
43		TOTAL BIG BEND POWER STATION	24,267,151	24,864,889	(238,551)	(880,957)	343,980	-	48,356,512	36,300,916	
44	Totals may be affected due to rounding.										

FLORIDA PUBLIC SERVICE COMMISSION

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Year Ending December 31, 2023

COMPANY: TAMPA ELECTRIC COMPANY

RULE 25-6.0436(9), F.A.C.

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1										
2		POLK POWER STATION								
3		POLK COMMON								
4	34180	Structures and Improvements	55,520,913	5,972,728	(177,231)	(58,191)	-	-	61,258,220	58,441,241
5	34280	Fuel Holders, Producers and Accessories	3,849,337	298,761	-	56,142	4,977	-	4,209,217	4,047,363
6	34380	Prime Movers	2,317,540	401,532	-	65,693	5,133	-	2,789,898	2,573,149
7	34580	Accessory Electric Equipment	3,477,106	521,760	(18,412)	-	-	-	3,980,454	3,733,528
8	34680	Misc. Power Plant Equipment	(56,700)	54,801	-	(276)	-	-	(2,175)	(31,911)
9		TOTAL POLK POWER COMMON	65,108,197	7,249,583	(195,643)	63,368	10,110	-	72,235,614	68,763,371
10										
11		POLK UNIT 1								
12	34181	Structures and Improvements	25,085,393	1,966,123	(106,077)	(338,217)	-	-	26,607,222	25,750,162
13	34281	Fuel Holders, Producers and Accessories	133,913,740	10,084,307	(315,536)	377,401	99,098	-	144,159,009	138,920,902
14	34381	Prime Movers	86,112,593	7,361,857	(7,803,323)	(526,886)	64,502	-	85,208,743	83,372,346
15	34581	Accessory Electric Equipment	41,714,191	1,999,096	(108,628)	-	-	-	43,604,660	42,688,386
16	34681	Misc. Power Plant Equipment	2,619,286	269,433	(203,456)	(30,847)	-	-	2,654,416	2,663,825
17		TOTAL POLK UNIT 1	289,445,203	21,680,817	(8,537,020)	(518,549)	163,599	-	302,234,050	293,395,622
18										
19		POLK UNIT 2								
20	34182	Structures and Improvements	1,210,727	60,942	-	(1,054)	-	-	1,270,615	1,240,641
21	34282	Fuel Holders, Producers and Accessories	644,024	94,435	-	(635)	886	-	738,710	690,952
22	34382	Prime Movers	7,406,450	1,759,103	(140,646)	(13,282)	14,540	-	9,026,164	8,267,014
23	34582	Accessory Electric Equipment	9,920,672	652,764	-	-	-	-	10,573,436	10,246,947
24	34682	Misc. Power Plant Equipment	132,814	4,138	-	-	-	-	136,953	134,792
25		TOTAL POLK UNIT 2	19,314,687	2,571,381	(140,646)	(14,971)	15,426	-	21,745,877	20,580,345
26										
27		POLK UNIT 3								
28	34183	Structures and Improvements	5,444,109	278,426	-	-	-	-	5,722,535	5,583,322
29	34283	Fuel Holders, Producers and Accessories	566,960	46,591	-	(1,903)	590	-	612,237	589,348
30	34383	Prime Movers	20,732,636	1,380,179	-	(49,559)	15,446	-	22,078,702	21,399,359
31	34583	Accessory Electric Equipment	5,302,321	346,777	(50,583)	-	-	-	5,598,515	5,444,494
32	34683	Misc. Power Plant Equipment	264,649	9,524	-	-	-	-	274,173	269,411
33		TOTAL POLK UNIT 3	32,310,674	2,061,496	(50,583)	(51,462)	16,036	-	34,286,161	33,285,933
34										
35		POLK UNIT 4								
36	34184	Structures and Improvements	2,098,730	157,093	(15,255)	-	-	-	2,240,568	2,174,936
37	34284	Fuel Holders, Producers and Accessories	276,465	64,029	-	(11,919)	923	-	329,497	302,852
38	34384	Prime Movers	5,964,026	1,331,541	(76,562)	(87,442)	11,401	-	7,142,965	6,570,520
39	34584	Accessory Electric Equipment	3,158,578	139,669	-	-	-	-	3,298,246	3,228,412
40	34684	Misc. Power Plant Equipment	-	-	-	-	-	-	-	-
41		TOTAL POLK UNIT 4	11,497,798	1,692,332	(91,818)	(99,361)	12,324	-	13,011,276	12,276,720
42										
43										
44		Totals may be affected due to rounding.								

FLORIDA PUBLIC SERVICE COMMISSION

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1											
2		POLK UNIT 5									
3	34185	Structures and Improvements	2,113,951	155,158	-	-	-	-	2,269,109	2,191,530	
4	34285	Fuel Holders, Producers and Accessories	741,909	95,624	-	(10,553)	1,152	-	828,131	784,937	
5	34385	Prime Movers	4,545,748	1,259,528	-	(84,914)	10,039	-	5,730,402	5,140,122	
6	34585	Accessory Electric Equipment	3,142,730	142,339	(14,237)	-	-	-	3,270,831	3,210,584	
7	34685	Misc. Power Plant Equipment	-	-	-	-	-	-	-	-	
8		TOTAL POLK UNIT 5	10,544,338	1,652,648	(14,237)	(95,467)	11,191	-	12,098,473	11,327,173	
9											
10		POLK CCST (2-5)									
11	34186	Structures and Improvements	3,571,105	347,738	-	-	-	-	3,918,843	3,744,974	
12	34286	Fuel Holders, Producers and Accessories	35,065,391	6,417,619	(240,734)	(241,966)	86,171	-	41,086,481	38,072,265	
13	34386	Prime Movers	36,718,898	6,944,084	(122,975)	(334,700)	90,255	-	43,295,562	39,981,378	
14	34586	Accessory Electric Equipment	3,465,023	550,158	-	-	-	-	4,015,181	3,740,102	
15	34686	Misc. Power Plant Equipment	22,389	4,249	-	-	-	-	26,637	24,513	
16		TOTAL POLK CCST (2-5)	78,842,805	14,263,848	(363,710)	(576,666)	176,426	-	92,342,704	85,563,232	
17											
18	34287	Polk 1 Fuel Clause	-	-	-	-	-	-	-	-	
19	34687	Polk Tools - Amort	500,424	368,714	(84,256)	-	-	-	784,882	609,578	
20											
21		TOTAL POLK POWER STATION	507,564,128	51,540,818	(9,477,912)	(1,293,108)	405,112	-	548,739,037	525,801,975	
22											
23											
24											
25		BAYSIDE POWER STATION									
26		BAYSIDE COMMON									
27	34130	Structures and Improvements	24,400,919	3,360,478	(987,251)	(191,935)	-	-	26,582,211	25,568,606	
28	34230	Fuel Holders, Producers and Accessories	7,753,714	732,782	(78,113)	(514,007)	9,857	-	7,904,234	8,014,520	
29	34330	Prime Movers	15,237,671	2,136,024	(166,375)	(882,870)	16,384	-	16,340,834	15,984,212	
30	34530	Accessory Electric Equipment	14,618,759	979,276	(2,525,452)	(19,538)	-	-	13,053,046	13,051,555	
31	34630	Misc. Power Plant Equipment	4,524,113	452,646	(24,469)	(9,594)	-	-	4,942,696	4,731,760	
32		TOTAL BAYSIDE COMMON	66,535,176	7,661,207	(3,781,661)	(1,617,943)	26,241	-	68,823,019	67,350,653	
33											
34		BAYSIDE UNIT 1									
35	34131	Structures and Improvements	8,306,789	767,696	(219,334)	(10,538)	-	-	8,844,613	8,542,944	
36	34231	Fuel Holders, Producers and Accessories	36,093,320	3,292,617	(1,213,871)	(775,995)	38,099	-	37,434,171	36,539,440	
37	34331	Prime Movers	82,700,162	14,685,740	(3,537,176)	(1,606,793)	135,417	-	92,377,351	87,783,322	
38	34531	Accessory Electric Equipment	20,314,115	1,615,711	(58,021)	-	-	-	21,871,805	21,094,229	
39	34631	Misc. Power Plant Equipment	598,186	37,623	-	-	-	-	635,809	616,997	
40		TOTAL BAYSIDE UNIT 1	148,012,573	20,399,387	(5,028,401)	(2,393,326)	173,516	-	161,163,749	154,576,932	
41											
42											
43											
44	Totals may be affected due to rounding.										

15

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the depreciation reserve balances for each account or sub-account to which an individual depreciation rate is applied. (Include Amortization/Recovery amounts).

Type of data shown:
Year Ending December 31, 2023

COMPANY: TAMPA ELECTRIC COMPANY

RULE 25-6.0436(9), F.A.C.

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Accumulated Depreciation Beg. of Year	(4) Total Depreciation Accrued	(5) Retirements	(6) Gross COR	(7) Gross Salvage	(8) Adjustments or Transfers	(9) Accumulated Depreciation End of Year	(10) 13-Month Average	
1											
2		BAYSIDE UNIT 2									
3	34132	Structures and Improvements	12,653,950	949,126	-	-	-	-	13,603,075	13,128,316	
4	34232	Fuel Holders, Producers and Accessories	44,544,485	4,126,691	(311,932)	(671,910)	43,617	-	47,730,952	46,127,583	
5	34332	Prime Movers	103,583,374	17,885,254	(311,727)	(1,631,461)	116,975	(531)	119,641,884	111,966,993	
6	34532	Accessory Electric Equipment	22,191,942	1,826,077	(92,551)	-	-	531	23,925,999	23,019,456	
7	34632	Misc. Power Plant Equipment	757,720	48,035	-	-	-	-	805,754	781,737	
8		TOTAL BAYSIDE UNIT 2	183,731,471	24,835,182	(716,210)	(2,303,371)	160,592	-	205,707,664	195,024,085	
9											
10		BAYSIDE COMBUSTION TURBINE 3									
11	34133	Structures and Improvements	29,227	22,972	-	-	-	-	52,199	40,713	
12	34233	Fuel Holders, Producers and Accessories	1,156,659	112,149	-	(11,739)	1,416	-	1,258,485	1,209,731	
13	34333	Prime Movers	8,503,625	479,591	(118,532)	(53,390)	6,402	-	8,817,696	8,711,645	
14	34533	Accessory Electric Equipment	5,732,648	382,153	-	-	-	-	6,114,801	5,923,725	
15	34633	Misc. Power Plant Equipment	426	31	-	-	-	-	456	441	
16		TOTAL BAYSIDE COMBUSTION TURBINE 3	15,422,585	996,896	(118,532)	(65,129)	7,818	-	16,243,637	15,886,254	
17											
18		BAYSIDE COMBUSTION TURBINE 4									
19	34134	Structures and Improvements	(97,857)	12,359	-	-	-	-	(85,498)	(91,678)	
20	34234	Fuel Holders, Producers and Accessories	1,208,584	107,587	-	(5,510)	1,357	-	1,312,017	1,260,818	
21	34334	Prime Movers	8,612,404	508,644	(116,798)	(27,035)	6,575	-	8,983,790	8,841,099	
22	34534	Accessory Electric Equipment	1,825,865	116,732	-	-	-	-	1,942,597	1,884,231	
23	34634	Misc. Power Plant Equipment	426	31	-	-	-	-	456	441	
24		TOTAL BAYSIDE COMBUSTION TURBINE 4	11,549,422	745,353	(116,798)	(32,545)	7,931	-	12,153,362	11,894,911	
25											
26		BAYSIDE COMBUSTION TURBINE 5									
27	34135	Structures and Improvements	(97,470)	34,897	-	-	-	-	(62,573)	(80,022)	
28	34235	Fuel Holders, Producers and Accessories	752,206	67,521	-	(3,953)	826	-	816,600	785,053	
29	34335	Prime Movers	10,730,430	633,188	-	(35,976)	7,514	-	11,335,156	11,038,708	
30	34535	Accessory Electric Equipment	4,624,832	280,430	-	-	-	-	4,905,262	4,765,045	
31	34635	Misc. Power Plant Equipment	-	-	-	-	-	-	-	-	
32		TOTAL BAYSIDE COMBUSTION TURBINE 5	16,009,998	1,016,036	-	(39,928)	8,339	-	16,994,445	16,508,784	
33											
34		BAYSIDE COMBUSTION TURBINE 6									
35	34136	Structures and Improvements	530,401	82,343	-	-	-	-	612,745	571,573	
36	34236	Fuel Holders, Producers and Accessories	529,661	56,879	-	(2,949)	620	-	584,211	557,416	
37	34336	Prime Movers	10,580,500	472,945	-	(33,607)	7,067	-	11,026,905	10,809,168	
38	34536	Accessory Electric Equipment	6,376,089	401,160	-	-	-	-	6,777,249	6,576,663	
39	34636	Misc. Power Plant Equipment	5,373	258	-	-	-	-	5,631	5,502	
40		TOTAL BAYSIDE COMBUSTION TURBINE 6	18,022,024	1,013,586	-	(36,557)	7,688	-	19,006,741	18,520,322	
41											
42	34637	Bayside Tools - Amort	370,584	71,668	(301,065)	-	-	-	141,187	329,536	
43		TOTAL BAYSIDE POWER STATION	459,653,832	56,739,314	(10,062,667)	(6,488,800)	392,125	-	500,233,805	480,091,477	
44	Totals may be affected due to rounding.										

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the depreciation reserve balances for each account or sub-account to which an individual depreciation rate is applied. (Include Amortization/Recovery amounts).

Type of data shown:
Year Ending December 31, 2023

COMPANY: TAMPA ELECTRIC COMPANY

RULE 25-6.0436(9), F.A.C.

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Accumulated Depreciation Beg. of Year	(4) Total Depreciation Accrued	(5) Retirements	(6) Gross COR	(7) Gross Salvage	(8) Adjustments or Transfers	(9) Accumulated Depreciation End of Year	(10) 13-Month Average	
1											
2		SOLAR SITES									
3	34199	Structures and Improvements	30,195,010	10,721,794	-	-	-	-	40,916,804	35,552,757	
4	34399	Prime Movers	50,280,587	18,947,725	-	-	-	-	69,228,312	59,748,462	
5	34599	Accessory Electric Equipment	20,298,452	7,733,090	-	-	-	-	28,031,542	24,161,172	
6	34899	Energy Battery Storage Equipment	2,082,110	894,638	-	(8,122)	3,610	-	2,972,236	2,526,139	
7		TOTAL SOLAR SITES	<u>102,856,159</u>	<u>38,297,248</u>	<u>-</u>	<u>(8,122)</u>	<u>3,610</u>	<u>-</u>	<u>141,148,894</u>	<u>121,988,529</u>	
8											
9		DC MICRO GRID									
10	34198	Structures and Improvements	-	-	-	-	-	-	-	-	
11	34398	Prime Movers	19	30,442	-	(5,719)	1,023	-	25,765	11,098	
12	34598	Accessory Electric Equipment	-	-	-	-	-	-	-	-	
13	34898	Energy Battery Storage Equipment	0	911	-	(56)	10	-	865	413	
14		TOTAL DC MICRO GRID	<u>19</u>	<u>31,353</u>	<u>-</u>	<u>(5,775)</u>	<u>1,033</u>	<u>-</u>	<u>26,630</u>	<u>11,511</u>	
15											
16		MACDILL AFB									
17	34120	Structures and Improvements	-	-	-	-	-	-	-	-	
18	34220	Fuel Holders, Producers and Accessories	-	-	-	-	-	-	-	-	
19	34320	Prime Movers	-	-	-	-	-	-	-	-	
20	34520	Accessory Electric Equipment	-	-	-	-	-	-	-	-	
21	34620	Misc. Power Plant Equipment	-	-	-	-	-	-	-	-	
22	34820	Energy Battery Storage Equipment	-	-	-	-	-	-	-	-	
23		TOTAL MACDILL AFB	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
24											
25		TOTAL OTHER PRODUCTION	<u>1,094,341,289</u>	<u>171,473,622</u>	<u>(19,779,131)</u>	<u>(8,676,763)</u>	<u>1,145,860</u>	<u>-</u>	<u>1,238,504,878</u>	<u>1,164,194,408</u>	
26											
27		TOTAL PRODUCTION PLANT	<u>1,587,538,226</u>	<u>217,256,712</u>	<u>(34,463,210)</u>	<u>(16,695,605)</u>	<u>1,505,007</u>	<u>-</u>	<u>1,755,141,130</u>	<u>1,670,060,049</u>	
28											
29		TRANSMISSION PLANT									
30	35001	LAND RIGHTS	4,772,687	158,109	-	-	-	-	4,930,797	4,851,742	
31	35100	ENERGY BATTERY STORAGE EQUIPMENT	-	-	-	-	-	-	-	-	
32	35200	STRUCTURES & IMPROVEMENTS	13,478,500	1,341,084	(13,837)	(17,086)	-	-	14,788,660	14,125,120	
33	35300	STATION EQUIPMENT	83,516,878	9,951,999	(4,719,121)	(1,213,481)	201,509	145,848	87,883,631	86,524,895	
34	35400	TOWERS & FIXTURES	4,996,115	142,578	-	-	-	-	5,138,693	5,067,404	
35	35500	POLES & FIXTURES	126,696,387	11,173,871	(985,276)	(2,024,058)	187,387	(4,082)	135,044,228	130,615,528	
36	35600	OVERHEAD CONDUCTORS & DEVICES	27,505,710	5,040,519	(1,178,988)	(2,493,512)	77,211	3,819	28,954,758	27,734,500	
37	35601	CLEARING RIGHTS-OF-WAY	1,729,593	33,770	-	-	-	-	1,763,363	1,746,478	
38	35700	UNDERGROUND CONDUIT	1,701,748	73,529	-	(3,875)	1,737	(14)	1,773,125	1,736,958	
39	35800	UNDERGROUND CONDUCTORS & DEVICES	3,314,298	324,792	-	(14,140)	5,398	-	3,630,347	3,469,604	
40	35900	ROADS AND TRAILS	2,995,968	273,691	(13,751)	(5,391)	-	-	3,250,518	3,126,106	
41		TOTAL TRANSMISSION PLANT	<u>270,707,884</u>	<u>28,513,940</u>	<u>(6,910,972)</u>	<u>(5,771,544)</u>	<u>473,241</u>	<u>145,571</u>	<u>287,158,120</u>	<u>278,998,336</u>	
42											
43											
44	Totals may be affected due to rounding.										

17

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the depreciation reserve balances for each account or sub-account to which an individual depreciation rate is applied. (Include Amortization/Recovery amounts).

Type of data shown:
Year Ending December 31, 2023

COMPANY: TAMPA ELECTRIC COMPANY

RULE 25-6.0436(9), F.A.C.

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Accumulated Depreciation Beg. of Year	(4) Total Depreciation Accrued	(5) Retirements	(6) Gross COR	(7) Gross Salvage	(8) Adjustments or Transfers	(9) Accumulated Depreciation End of Year	(10) 13-Month Average	
1											
2		DISTRIBUTION PLANT									
3	36001	LAND RIGHTS									
4	36100	STRUCTURES & IMPROVEMENTS	8,660,965	590,440	(9,483)	(26,296)	26,376	-	9,242,002	8,948,681	
5	36200	STATION EQUIPMENT	70,637,516	7,514,420	(3,002,525)	(1,189,229)	217,168	(143,787)	74,033,564	72,465,291	
6	36300	ENERGY BATTERY STORAGE EQUIPMENT	-	-	-	-	-	-	-	-	
7	36400	POLES, TOWERS & FIXTURES	187,820,716	14,038,356	(5,757,749)	(5,831,292)	200,587	(10,422)	190,460,196	189,749,022	
8	36500	OVERHEAD CONDUCTORS & DEVICES	152,565,382	6,156,387	(5,573,620)	(3,454,436)	125,464	3,646	149,822,823	151,724,515	
9	36600	UNDERGROUND CONDUIT	87,242,984	6,647,208	(352,310)	(831,976)	217,461	21,866	92,945,234	89,997,728	
10	36700	UNDERGROUND CONDUCTORS & DEVICES	87,227,633	9,261,648	(5,160,427)	(2,539,214)	213,236	39,736	89,042,611	88,362,696	
11	36800	LINE TRANSFORMERS	320,472,505	39,964,943	(11,303,942)	(13,531,681)	464,952	(40,613)	336,026,164	329,222,833	
12	36900	OVERHEAD SERVICES	64,522,117	1,546,671	(306,698)	(416,026)	35,377	(16,571)	65,364,870	64,923,523	
13	36902	UNDERGROUND SERVICE	69,222,224	3,313,258	(322,966)	(539,550)	66,646	(4,637)	71,734,974	70,496,507	
14	37000	METERS - ANALOG & AMR	2,404,366	1,477,329	(30,782)	(133,388)	7,694	-	3,725,218	3,119,452	
15	37001	METERS - AMI	5,576,111	9,531,042	(98,297)	(490,381)	48,232	-	14,566,708	10,245,122	
16	37010	EV CHARGING STATIONS	-	-	-	(11,296)	2,097	113,228	104,029	8,002	
17	37300	STREET LIGHTING & SIGNAL SYSTEMS	121,742,682	10,305,545	(7,198,485)	(1,870,938)	190,703	14,958	123,184,465	122,583,654	
18	37302	STREET LIGHTING - LS2	185,531	164,261	(10,747)	(58,394)	10,284	404,587	695,522	388,585	
19		TOTAL DISTRIBUTION PLANT	<u>1,178,280,732</u>	<u>110,511,508</u>	<u>(39,128,029)</u>	<u>(30,924,098)</u>	<u>1,826,275</u>	<u>381,990</u>	<u>1,220,948,379</u>	<u>1,202,235,613</u>	
20											
21		GENERAL PLANT									
22	39000	STRUCTURES & IMPROVEMENTS	51,868,016	1,925,814	(615,038)	(617,401)	-	-	52,561,390	52,161,029	
23	39101	OFFICE FURNITURE & EQUIPMENT - AMORT	3,414,605	1,027,467	(719,633)	-	-	-	3,722,439	3,470,719	
24	39102	COMPUTER EQUIPMENT - AMORT	3,124,348	3,155,959	(355,477)	-	-	-	5,924,831	4,492,625	
25	39103	DATA HANDLING EQUIPMENT - AMORT	-	-	-	-	-	-	-	-	
26	39104	MAINFRAME EQUIPMENT - AMORT	13,826,215	8,198,549	(4,121,218)	-	-	-	17,903,546	16,269,817	
27	39202	LIGHT TRUCKS - ENERGY DELIVERY	4,322,757	1,877,550	(1,028,119)	53,682	294,845	-	5,520,715	4,840,069	
28	39203	HEAVY TRUCKS - ENERGY DELIVERY	20,285,795	3,980,887	(1,748,183)	(83,749)	749,491	-	23,184,241	21,485,116	
29	39204	MEDIUM TRUCKS - ENERGY DELIVERY	-	-	-	-	-	-	-	-	
30	39212	LIGHT TRUCKS - ENERGY SUPPLY	1,660,740	300,975	(102,488)	(11,547)	10,365	-	1,858,044	1,728,351	
31	39213	HEAVY TRUCKS - ENERGY SUPPLY	168,706	49,957	-	277	2,848	-	221,789	194,974	
32	39214	MEDIUM TRUCKS - ENERGY SUPPLY	-	-	-	-	-	-	-	-	
33	39300	STORES EQUIPMENT - AMORT	-	-	-	-	-	-	-	-	
34	39400	TOOLS, SHOP & GARAGE EQUIP - AMORT	6,193,069	1,958,202	(1,556,346)	-	-	(113,228)	6,481,697	5,964,216	
35	39401	ECCR SOLAR CAR PORT - AMORT	1,317,820	837,707	-	-	-	-	2,155,527	1,736,674	
36	39500	LABORATORY EQUIPMENT - AMORT	1,391,863	389,413	(155,187)	-	-	-	1,626,089	1,539,321	
37	39600	POWER OPERATED EQUIPMENT - AMORT	-	-	-	-	-	-	-	-	
38	39700	COMMUNICATION EQUIPMENT - AMORT	20,221,090	5,944,746	(3,429,567)	-	-	-	22,736,269	21,303,457	
39	39725	COMMUNICATION EQUIPMENT- FIBER	26,276,593	1,173,902	(427,671)	(156,540)	1	4,660	26,870,945	26,529,107	
40	39800	MISCELLANEOUS EQUIPMENT - AMORT	1,646,879	651,795	(92,954)	-	-	-	2,205,720	1,886,984	
41		TOTAL GENERAL PLANT	<u>155,718,496</u>	<u>31,472,924</u>	<u>(14,351,882)</u>	<u>(815,278)</u>	<u>1,057,550</u>	<u>(108,567)</u>	<u>172,973,242</u>	<u>163,602,460</u>	
42											
43		TOTAL DEPRECIABLE RESERVE	<u>3,192,245,338</u>	<u>387,755,085</u>	<u>(94,854,094)</u>	<u>(54,206,525)</u>	<u>4,862,073</u>	<u>418,994</u>	<u>3,436,220,872</u>	<u>3,314,896,458</u>	
44	Totals may be affected due to rounding.										

SCHEDULE B-9

DEPRECIATION RESERVE BALANCES BY ACCOUNT AND SUB-ACCOUNT

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the depreciation reserve balances for each account or sub-account to which an individual depreciation rate is applied. (Include Amortization/Recovery amounts).

Type of data shown:
Year Ending December 31, 2023

COMPANY: TAMPA ELECTRIC COMPANY

RULE 25-6.0436(9), F.A.C.

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Accumulated Depreciation Beg. of Year	(4) Total Depreciation Accrued	(5) Retirements	(6) Gross COR	(7) Gross Salvage	(8) Adjustments or Transfers	(9) Accumulated Depreciation End of Year	(10) 13-Month Average	
1											
2		NON-DEPRECIABLE PROPERTY									
3	310's	LAND-STEAM PRODUCTION	-	-	-	-	-	-	-	-	
4	340's	LAND-OTHER PRODUCTION	-	-	-	-	-	-	-	-	
5	35000	LAND-TRANSMISSION	-	-	-	-	-	-	-	-	
6	36000	LAND-DISTRIBUTION	-	-	-	-	-	-	-	-	
7	38900	LAND-GENERAL	-	-	-	-	-	-	-	-	
8		TOTAL NON-DEPRECIABLE	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
9											
10		INTANGIBLES									
11	30315	SOFTWARE - AMORT - 15YR	128,683,715	31,872,952	-	-	-	-	160,556,667	144,437,075	
12	30302	ASSET RETIREMENT COST - AMORT	-	-	-	-	-	-	-	-	
13	30399	INTANGIBLE SOFTWARE SOLAR 30YR	100,555	110,784	-	-	-	-	211,338	150,396	
14		TOTAL INTANGIBLES	<u>128,784,270</u>	<u>31,983,735</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>160,768,005</u>	<u>144,587,471</u>	
15											
16		ASSET RETIREMENT OBLIGATION									
17	31700	ARO COSTS-STEAM	25,623,525	157,963	(24,434,030)	-	-	-	1,347,457	6,907,098	
18	34700	ARO COSTS-OTHER	1,129,773	430,217	-	-	-	-	1,559,990	1,344,882	
19	37400	ARO COSTS-DISTRIBUTION	1,644,202	122,868	-	-	-	-	1,767,070	1,705,636	
20	39910	ARO COSTS-GENERAL	116,163	13,097	-	-	-	-	129,260	122,711	
21		TOTAL ASSET RETIREMENT OBLIGATION	<u>28,513,663</u>	<u>724,145</u>	<u>(24,434,030)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,803,777</u>	<u>10,080,327</u>	
22											
23		LEASE NON-DEPRECIABLE LAND									
24	10110	RIGHT OF USE ASSET-CAPITAL LEASE	-	-	-	-	-	-	-	-	
25	10112	RIGHT OF USE ASSET-OPERATING LEASE	-	-	-	-	-	-	-	-	
26		TOTAL LEASE NON-DEPRECIABLE LAND	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
27											
28		TOTAL ELECTRIC PLANT RESERVE	<u>3,349,543,271</u>	<u>420,462,965</u>	<u>(119,288,124)</u>	<u>(54,206,525)</u>	<u>4,862,073</u>	<u>418,994</u>	<u>3,601,792,654</u>	<u>3,469,564,255</u>	
29											
30		ACQUISITION ADJUSTMENTS									
31	11401	ACQUISITION ADJUSTMENT - OUC	5,486,250	185,749	-	-	-	-	5,672,000	5,579,125	
32	11402	ACQUISITION ADJUSTMENT - FPL	802,914	41,901	-	-	-	-	844,814	823,864	
33	11403	ACQUISITION ADJUSTMENT - UNION HALL	120,785	9,059	-	-	-	-	129,844	125,314	
34		TOTAL ACQUISITION ADJUSTMENTS	<u>6,409,949</u>	<u>236,709</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,646,657</u>	<u>6,528,303</u>	
35											
36	10200	ELECTRIC PLANT PURCHASED OR SOLD	-	-	-	-	-	-	-	-	
37	10501	PROPERTY HELD FOR FUTURE USE	-	-	-	-	-	-	-	-	
38											
39	10803	FOSSIL DISMANTLING - STEAM	70,965,724.98	2,134,305	-	(43,508,272)	583,757	35,964,943	66,140,458	69,377,148	
40		FOSSIL DISMANTLING - OTHER	26,021,084.84	5,880,438	-	-	-	-	31,901,523	28,961,304	
41		TOTAL FOSSIL DISMANTLING	<u>96,986,810</u>	<u>8,014,743</u>	<u>-</u>	<u>(43,508,272)</u>	<u>583,757</u>	<u>35,964,943</u>	<u>98,041,981.23</u>	<u>98,338,452</u>	
42											
43		TOTAL ELECTRIC UTILITY RESERVE	<u>3,452,940,029</u>	<u>428,714,417</u>	<u>(119,288,124)</u>	<u>(97,714,796)</u>	<u>5,445,830</u>	<u>36,383,937</u>	<u>3,706,481,293</u>	<u>3,574,431,010</u>	
44	Totals may be affected due to rounding.										

19

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the depreciation reserve balances for each account or sub-account to which an individual depreciation rate is applied. (Include Amortization/Recovery amounts).

Type of data shown:
Year Ending December 31, 2023

COMPANY: TAMPA ELECTRIC COMPANY

RULE 25-6.0436(9), F.A.C.

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Accumulated Depreciation Beg. of Year	(4) Total Depreciation Accrued	(5) Retirements	(6) Gross COR	(7) Gross Salvage	(8) Adjustments or Transfers	(9) Accumulated Depreciation End of Year	(10) 13-Month Average
1										
2										
3		TOTAL STEAM PRODUCTION	493,196,937	45,783,090	(14,684,079)	(8,018,842)	359,147	-	516,636,253	505,865,641
4										
5		TOTAL OTHER PRODUCTION	1,094,341,289	171,473,622	(19,779,131)	(8,676,763)	1,145,860	-	1,238,504,878	1,164,194,408
6										
7		TOTAL PRODUCTION PLANT	1,587,538,226	217,256,712	(34,463,210)	(16,695,605)	1,505,007	-	1,755,141,130	1,670,060,049
8										
9		TOTAL TRANSMISSION PLANT	270,707,884	28,513,940	(6,910,972)	(5,771,544)	473,241	145,571	287,158,120	278,998,336
10										
11		TOTAL DISTRIBUTION PLANT	1,178,280,732	110,511,508	(39,128,029)	(30,924,098)	1,826,275	381,990	1,220,948,379	1,202,235,613
12										
13		TOTAL GENERAL PLANT	155,718,496	31,472,924	(14,351,882)	(815,278)	1,057,550	(108,567)	172,973,242	163,602,460
14										
15		TOTAL DEPRECIABLE RESERVE	3,192,245,338	387,755,085	(94,854,094)	(54,206,525)	4,862,073	418,994	3,436,220,872	3,314,896,458
16										
17		TOTAL NON-DEPRECIABLE PROPERTY	-	-	-	-	-	-	-	-
18										
19		TOTAL INTANGIBLES	128,784,270	31,983,735	-	-	-	-	160,768,005	144,587,471
20										
21		TOTAL ASSET RETIREMENT OBLIGATION	28,513,663	724,145	(24,434,030)	-	-	-	4,803,777	10,080,327
22										
23		TOTAL LEASE NON-DEPRECIABLE LAND	-	-	-	-	-	-	-	-
24										
25		TOTAL ELECTRIC PLANT RESERVE	3,349,543,271	420,462,965	(119,288,124)	(54,206,525)	4,862,073	418,994	3,601,792,654	3,469,564,255
26										
27		TOTAL ACQUISITION ADJUSTMENTS	6,409,949	236,709	-	-	-	-	6,646,657	6,528,303
28										
29		ELECTRIC PLANT PURCHASED OR SOLD	-	-	-	-	-	-	-	-
30										
31		PROPERTY HELD FOR FUTURE USE	-	-	-	-	-	-	-	-
32										
33		TOTAL FOSSIL DISMANTLING	96,986,810	8,014,743	-	(43,508,272)	583,757	35,964,943	98,041,981	98,338,452
34										
35		TOTAL ELECTRIC UTILITY RESERVE	3,452,940,029	428,714,417	(119,288,124)	(97,714,796)	5,445,830	36,383,937	3,706,481,293	3,574,431,010
36										
37										
38										
39										
40										
41										
42										
43										
44		Totals may be affected due to rounding.								

Tampa Electric Company
Retirement Unit Master Listing Additions
Production Plant Steam
 Filed 4/30/2026

Utility Account Description	Functional Class	Property Group	Retirement Unit	FPSC System	Unit of Measure	New RU
315.01 Hardware	Steam	Computer Hardware	EMS hardware	Computer Hardware	EA	FERC 898
315.01 Hardware	Steam	Computer Hardware	Networking components	Computer Hardware	EA	FERC 898
315.01 Hardware	Steam	Computer Hardware	Peripheral equipment	Computer Hardware	EA	FERC 898
315.01 Hardware	Steam	Computer Hardware	Personal computers	Computer Hardware	EA	FERC 898
315.01 Hardware	Steam	Computer Hardware	SACAD hardware	Computer Hardware	EA	FERC 898
315.01 Hardware	Steam	Computer Hardware	Servers	Computer Hardware	EA	FERC 898
315.01 Hardware	Steam	Computer Hardware	Workstations / Laptops	Computer Hardware	EA	FERC 898
315.02 Software	Steam	Computer Software	Database Software	Computer Software	EA	FERC 898
315.02 Software	Steam	Computer Software	EMS Software	Computer Software	EA	FERC 898
315.02 Software	Steam	Computer Software	Evaluation and assessment software	Computer Software	EA	FERC 898
315.02 Software	Steam	Computer Software	Market application software	Computer Software	EA	FERC 898
315.02 Software	Steam	Computer Software	Modeling Software	Computer Software	EA	FERC 898
315.02 Software	Steam	Computer Software	Operating,planning and scheduling	Computer Software	EA	FERC 898
315.02 Software	Steam	Computer Software	Reliability applications	Computer Software	EA	FERC 898
315.02 Software	Steam	Computer Software	SCADA software	Computer Software	EA	FERC 898
315.02 Software	Steam	Computer Software	Software licenses	Computer Software	EA	FERC 898
315.02 Software	Steam	Computer Software	Tracking and monitoring software	Computer Software	EA	FERC 898
315.02 Software	Steam	Computer Software	User interface software	Computer Software	EA	FERC 898
315.03 Communication Equip	Steam	Communication Equipment	Fiber Optic Cable	Communication Equipment	EA	FERC 898
315.03 Communication Equip	Steam	Communication Equipment	GPS Equipment	Communication Equipment	EA	FERC 898
315.03 Communication Equip	Steam	Communication Equipment	Microwave towers	Communication Equipment	EA	FERC 898
315.03 Communication Equip	Steam	Communication Equipment	PLTE Spectrum	Communication Equipment	EA	FERC 898
315.03 Communication Equip	Steam	Communication Equipment	Remote terminal units	Communication Equipment	EA	FERC 898
315.03 Communication Equip	Steam	Communication Equipment	Servers	Communication Equipment	EA	FERC 898
315.03 Communication Equip	Steam	Communication Equipment	Telephone EQUIP	Communication Equipment	EA	FERC 898
315.03 Communication Equip	Steam	Communication Equipment	Workstations	Communication Equipment	EA	FERC 898

Tampa Electric Company
Retirement Unit Master Listing Additions
Production Plant Other
Filed 4/30/2026

Utility Account Description	Functional Class	Property Group	Retirement Unit	FPSC System	Unit of Measure	New RU
345.01 Hardware	Other	Computer Hardware	EMS hardware	Computer Hardware	EA	FERC 898
345.01 Hardware	Other	Computer Hardware	Networking components	Computer Hardware	EA	FERC 898
345.01 Hardware	Other	Computer Hardware	Peripheral equipment	Computer Hardware	EA	FERC 898
345.01 Hardware	Other	Computer Hardware	Personal computers	Computer Hardware	EA	FERC 898
345.01 Hardware	Other	Computer Hardware	SACAD hardware	Computer Hardware	EA	FERC 898
345.01 Hardware	Other	Computer Hardware	Servers	Computer Hardware	EA	FERC 898
345.01 Hardware	Other	Computer Hardware	Workstations / Laptops	Computer Hardware	EA	FERC 898
345.02 Software	Other	Computer Software	Database Software	Computer Software	EA	FERC 898
345.02 Software	Other	Computer Software	EMS Software	Computer Software	EA	FERC 898
345.02 Software	Other	Computer Software	Evaluation and assessment software	Computer Software	EA	FERC 898
345.02 Software	Other	Computer Software	Market application software	Computer Software	EA	FERC 898
345.02 Software	Other	Computer Software	Modeling Software	Computer Software	EA	FERC 898
345.02 Software	Other	Computer Software	Operating,planning and scheduling	Computer Software	EA	FERC 898
345.02 Software	Other	Computer Software	Reliability applications	Computer Software	EA	FERC 898
345.02 Software	Other	Computer Software	SCADA software	Computer Software	EA	FERC 898
345.02 Software	Other	Computer Software	Software licenses	Computer Software	EA	FERC 898
345.02 Software	Other	Computer Software	Tracking and monitoring software	Computer Software	EA	FERC 898
345.02 Software	Other	Computer Software	User interface software	Computer Software	EA	FERC 898
345.03 Communication Equip	Other	Communication Equipment	Fiber Optic Cable	Communication Equipment	EA	FERC 898
345.03 Communication Equip	Other	Communication Equipment	GPS Equipment	Communication Equipment	EA	FERC 898
345.03 Communication Equip	Other	Communication Equipment	Microwave towers	Communication Equipment	EA	FERC 898
345.03 Communication Equip	Other	Communication Equipment	PLTE Spectrum	Communication Equipment	EA	FERC 898
345.03 Communication Equip	Other	Communication Equipment	Remote terminal units	Communication Equipment	EA	FERC 898
345.03 Communication Equip	Other	Communication Equipment	Servers	Communication Equipment	EA	FERC 898
345.03 Communication Equip	Other	Communication Equipment	Telephone EQUIP	Communication Equipment	EA	FERC 898
345.03 Communication Equip	Other	Communication Equipment	Workstations	Communication Equipment	EA	FERC 898

Tampa Electric Company
Retirement Unit Master Listing Additions
Production Plant Solar
Filed 4/30/2026

Utility Account Description	Functional Class	Property Group	Retirement Unit	FPSC System	Unit of Measure	New RU
338 Land	Solar	Land	Land			FERC 898
338.02 STR & Improvements	Solar	Building-D40-Solar	Elevator	Structure/Building	EA	FERC 898
338.02 STR & Improvements	Solar	Building-D40-Solar	Fire Protection System	Structure/Building	EA	FERC 898
338.02 STR & Improvements	Solar	Building-D40-Solar	Fixture	Structure/Building	EA	FERC 898
338.02 STR & Improvements	Solar	Building-D40-Solar	Floor Covering	Structure/Building	EA	FERC 898
338.02 STR & Improvements	Solar	Building-D40-Solar	Foundation	Structure/Building	EA	FERC 898
338.02 STR & Improvements	Solar	Building-D40-Solar	Furniture	Structure/Building	EA	FERC 898
338.02 STR & Improvements	Solar	Building-D40-Solar	Guard Shack	Structure/Building	EA	FERC 898
338.02 STR & Improvements	Solar	Building-D40-Solar	HVAC System	Structure/Building	EA	FERC 898
338.02 STR & Improvements	Solar	Building-D40-Solar	Lighting System	Structure/Building	EA	FERC 898
338.02 STR & Improvements	Solar	Building-D40-Solar	Partition	Structure/Building	EA	FERC 898
338.02 STR & Improvements	Solar	Building-D40-Solar	Plumbing System	Structure/Building	EA	FERC 898
338.02 STR & Improvements	Solar	Building-D40-Solar	Power System	Structure/Building	EA	FERC 898
338.02 STR & Improvements	Solar	Building-D40-Solar	Roof	Structure/Building	EA	FERC 898
338.02 STR & Improvements	Solar	Building-D40-Solar	Superstructure	Structure/Building	EA	FERC 898
338.02 STR & Improvements	Solar	Structures-D41-Solar	Berm	Structure/Building	EA	FERC 898
338.02 STR & Improvements	Solar	Structures-D41-Solar	Culvert	Structure/Building	EA	FERC 898
338.02 STR & Improvements	Solar	Structures-D41-Solar	Fence	Structure/Building	EA	FERC 898
338.02 STR & Improvements	Solar	Structures-D41-Solar	Foundation	Structure/Building	EA	FERC 898
338.02 STR & Improvements	Solar	Structures-D41-Solar	Gate	Structure/Building	EA	FERC 898
338.02 STR & Improvements	Solar	Structures-D41-Solar	Landscaping	Structure/Building	EA	FERC 898
338.02 STR & Improvements	Solar	Structures-D41-Solar	Parking Lot	Structure/Building	EA	FERC 898
338.02 STR & Improvements	Solar	Structures-D41-Solar	Pavement	Structure/Building	EA	FERC 898
338.02 STR & Improvements	Solar	Structures-D41-Solar	Pipe	Structure/Building	EA	FERC 898
338.02 STR & Improvements	Solar	Structures-D41-Solar	Pole	Structure/Building	EA	FERC 898
338.02 STR & Improvements	Solar	Structures-D41-Solar	Pump	Structure/Building	EA	FERC 898
338.02 STR & Improvements	Solar	Structures-D41-Solar	Retention Pond	Structure/Building	EA	FERC 898
338.02 STR & Improvements	Solar	Structures-D41-Solar	Road	Structure/Building	EA	FERC 898
338.02 STR & Improvements	Solar	Structures-D41-Solar	Sewer	Structure/Building	EA	FERC 898
338.02 STR & Improvements	Solar	Structures-D41-Solar	Signage	Structure/Building	EA	FERC 898
338.02 STR & Improvements	Solar	Structures-D41-Solar	Support Steel	Structure/Building	EA	FERC 898
338.02 STR & Improvements	Solar	Structures-D41-Solar	Well	Structure/Building	EA	FERC 898
338.04 Solar Panels	Solar	Solar Panels-D44-Solar	Solar Panels	Solar Panel	EA	FERC 898
338.04 Solar Panels	Solar	Solar Panels-D44-Solar	Solar Racks	Solar Panel	EA	FERC 898
338.04 Solar Panels	Solar	Solar Panels-D44-Solar	Wiring AC	Solar Panel	EA	FERC 898
338.04 Solar Panels	Solar	Solar Panels-D44-Solar	Wiring DC	Solar Panel	EA	FERC 898
338.04 Solar Panels	Solar	Solar Trackers-D43-Solar	Battery System	Solar Panel	EA	FERC 898
338.04 Solar Panels	Solar	Solar Trackers-D43-Solar	Control System	Solar Panel	EA	FERC 898
338.04 Solar Panels	Solar	Solar Trackers-D43-Solar	Drive System	Solar Panel	EA	FERC 898
338.04 Solar Panels	Solar	Solar Trackers-D43-Solar	Power Supply	Solar Panel	EA	FERC 898
338.04 Solar Panels	Solar	Solar Trackers-D43-Solar	Tables	Solar Panel	EA	FERC 898

Tampa Electric Company
Retirement Unit Master Listing Additions
Production Plant Solar
Filed 4/30/2026

Utility Account Description	Functional Class	Property Group	Retirement Unit	FPSC System	Unit of Measure	New RU
338.04 Solar Panels	Solar	Solar Trackers-D43-Solar	Torque Tube System	Solar Panel	EA	FERC 898
338.04 Solar Panels	Solar	Solar Trackers-D43-Solar	Wiring AC	Solar Panel	EA	FERC 898
338.04 Solar Panels	Solar	Solar Trackers-D43-Solar	Wiring DC	Solar Panel	EA	FERC 898
338.05 Collector System	Solar	Collector System-D45-Solar	Brackets	Collector System	EA	FERC 898
338.05 Collector System	Solar	Collector System-D45-Solar	Cabinets	Collector System	EA	FERC 898
338.05 Collector System	Solar	Collector System-D45-Solar	Cabling	Collector System	EA	FERC 898
338.05 Collector System	Solar	Collector System-D45-Solar	Circuit Breakers	Collector System	EA	FERC 898
338.05 Collector System	Solar	Collector System-D45-Solar	Combiner Box	Collector System	EA	FERC 898
338.05 Collector System	Solar	Collector System-D45-Solar	Conductor	Collector System	EA	FERC 898
338.05 Collector System	Solar	Collector System-D45-Solar	Conduit	Collector System	EA	FERC 898
338.05 Collector System	Solar	Collector System-D45-Solar	Insulators	Collector System	EA	FERC 898
338.05 Collector System	Solar	Collector System-D45-Solar	Lightning Arresters	Collector System	EA	FERC 898
338.05 Collector System	Solar	Collector System-D45-Solar	Pole	Collector System	EA	FERC 898
338.05 Collector System	Solar	Collector System-D45-Solar	Racks	Collector System	EA	FERC 898
338.05 Collector System	Solar	Collector System-D45-Solar	Switches	Collector System	EA	FERC 898
338.05 Collector System	Solar	Collector System-D45-Solar	Wiring AC	Collector System	EA	FERC 898
338.05 Collector System	Solar	Collector System-D45-Solar	Wiring DC	Collector System	EA	FERC 898
338.05 Collector System	Solar	Collector System-D45-Solar	Wiring DC	Collector System	EA	FERC 898
338.06 GSU Transformers	Solar	GSU Transformer-D46-Solar	Low Side TX	Transformer	EA	FERC 898
338.06 GSU Transformers	Solar	GSU Transformer-D46-Solar	Low Side TX - Collector System	Transformer	EA	FERC 898
338.06 GSU Transformers	Solar	GSU Transformer-D46-Solar	Low Side TX - Inverter	Transformer	EA	FERC 898
338.06 GSU Transformers	Solar	GSU Transformer-D46-Solar	Low Side TX - Panels	Transformer	EA	FERC 898
338.07 Inverters	Solar	Inverters-D47-Solar	AC switchgear	Inverter	EA	FERC 898
338.07 Inverters	Solar	Inverters-D47-Solar	Capacitor system	Inverter	EA	FERC 898
338.07 Inverters	Solar	Inverters-D47-Solar	Complete Skid	Inverter	EA	FERC 898
338.07 Inverters	Solar	Inverters-D47-Solar	DC switchgear	Inverter	EA	FERC 898
338.07 Inverters	Solar	Inverters-D47-Solar	Fuse protection system	Inverter	EA	FERC 898
338.07 Inverters	Solar	Inverters-D47-Solar	Monitor control system	Inverter	EA	FERC 898
338.07 Inverters	Solar	Inverters-D47-Solar	Sub inverter	Inverter	EA	FERC 898
338.07 Inverters	Solar	Inverters-D47-Solar	Telemetry	Inverter	EA	FERC 898
338.07 Inverters	Solar	Inverters-D47-Solar	Transformer	Inverter	EA	FERC 898
338.08 Other Acc Electrical Equip	Solar	Other Electrical Equip-D48-Solar	Auxiliary Generator	Other Electrical Equipment	EA	FERC 898
338.08 Other Acc Electrical Equip	Solar	Other Electrical Equip-D48-Solar	Charging Equipment	Other Electrical Equipment	EA	FERC 898
338.08 Other Acc Electrical Equip	Solar	Other Electrical Equip-D48-Solar	Other Equipment	Other Electrical Equipment	EA	FERC 898
338.08 Other Acc Electrical Equip	Solar	Other Electrical Equip-D48-Solar	Station Control System	Other Electrical Equipment	EA	FERC 898
338.08 Other Acc Electrical Equip	Solar	Other Electrical Equip-D48-Solar	Weather Devices	Other Electrical Equipment	EA	FERC 898
338.09 Computer Hardware	Solar	Computer Hardware-E17-Solar	EMS hardware	Computer Hardware	EA	FERC 898
338.09 Computer Hardware	Solar	Computer Hardware-E17-Solar	Networking components	Computer Hardware	EA	FERC 898
338.09 Computer Hardware	Solar	Computer Hardware-E17-Solar	Peripheral equipment	Computer Hardware	EA	FERC 898
338.09 Computer Hardware	Solar	Computer Hardware-E17-Solar	Personal computers	Computer Hardware	EA	FERC 898
338.09 Computer Hardware	Solar	Computer Hardware-E17-Solar	SCADA hardware	Computer Hardware	EA	FERC 898

Tampa Electric Company
Retirement Unit Master Listing Additions
Production Plant Solar
Filed 4/30/2026

Utility Account Description	Functional Class	Property Group	Retirement Unit	FPSC System	Unit of Measure	New RU
338.09 Computer Hardware	Solar	Computer Hardware-E17-Solar	Servers	Computer Hardware	EA	FERC 898
338.09 Computer Hardware	Solar	Computer Hardware-E17-Solar	Workstations / Laptops	Computer Hardware	EA	FERC 898
338.10 Computer Software	Solar	Computer Software-E18-Solar	Database software	Computer Software	EA	FERC 898
338.10 Computer Software	Solar	Computer Software-E18-Solar	EMS software	Computer Software	EA	FERC 898
338.10 Computer Software	Solar	Computer Software-E18-Solar	Evaluation and assessment software	Computer Software	EA	FERC 898
338.10 Computer Software	Solar	Computer Software-E18-Solar	Market application software	Computer Software	EA	FERC 898
338.10 Computer Software	Solar	Computer Software-E18-Solar	Modeling software	Computer Software	EA	FERC 898
338.10 Computer Software	Solar	Computer Software-E18-Solar	Operating, planning and scheduling	Computer Software	EA	FERC 898
338.10 Computer Software	Solar	Computer Software-E18-Solar	Reliability applications	Computer Software	EA	FERC 898
338.10 Computer Software	Solar	Computer Software-E18-Solar	SCADA software	Computer Software	EA	FERC 898
338.10 Computer Software	Solar	Computer Software-E18-Solar	Software licenses	Computer Software	EA	FERC 898
338.10 Computer Software	Solar	Computer Software-E18-Solar	Tracking and monitoring software	Computer Software	EA	FERC 898
338.10 Computer Software	Solar	Computer Software-E18-Solar	User interface software	Computer Software	EA	FERC 898
338.11 Communication Equip	Solar	Communication Equipment-E19-Solar	Fiber optic cable	Communication Equipment	EA	FERC 898
338.11 Communication Equip	Solar	Communication Equipment-E19-Solar	GPS Equipment	Communication Equipment	EA	FERC 898
338.11 Communication Equip	Solar	Communication Equipment-E19-Solar	Microwave towers	Communication Equipment	EA	FERC 898
338.11 Communication Equip	Solar	Communication Equipment-E19-Solar	PLTE - Spectrum	Communication Equipment	EA	FERC 898
338.11 Communication Equip	Solar	Communication Equipment-E19-Solar	Remote terminal units	Communication Equipment	EA	FERC 898
338.11 Communication Equip	Solar	Communication Equipment-E19-Solar	Servers	Communication Equipment	EA	FERC 898
338.11 Communication Equip	Solar	Communication Equipment-E19-Solar	Telephones	Communication Equipment	EA	FERC 898
338.11 Communication Equip	Solar	Communication Equipment-E19-Solar	Workstations	Communication Equipment	EA	FERC 898
338.12 Misc Power Plant Equipment	Solar	Misc Power Plant Equip-D49-Solar	Compressed Air	Miscellaneous Equipment	EA	FERC 898
338.12 Misc Power Plant Equipment	Solar	Misc Power Plant Equip-D49-Solar	Concrete Pads	Miscellaneous Equipment	EA	FERC 898
338.12 Misc Power Plant Equipment	Solar	Misc Power Plant Equip-D49-Solar	Cranes and Hoists	Miscellaneous Equipment	EA	FERC 898
338.12 Misc Power Plant Equipment	Solar	Misc Power Plant Equip-D49-Solar	Miscellaneous Equipment	Miscellaneous Equipment	EA	FERC 898
338.12 Misc Power Plant Equipment	Solar	Misc Power Plant Equip-D49-Solar	Refrigerating System	Miscellaneous Equipment	EA	FERC 898
338.12 Misc Power Plant Equipment	Solar	Misc Power Plant Equip-D49-Solar	Security Equipment	Miscellaneous Equipment	EA	FERC 898
338.12 Misc Power Plant Equipment	Solar	Misc Power Plant Equip-D49-Solar	Station Use Tools	Miscellaneous Equipment	EA	FERC 898
338.12 Misc Power Plant Equipment	Solar	Misc Power Plant Equip-D49-Solar	Ventilating Equipment	Miscellaneous Equipment	EA	FERC 898
338.13 ARO Costs-Solar	Solar	ARO Cost	ARO Cost			FERC 898

Tampa Electric Company
Retirement Unit Master Listing Additions
Energy Storage Plant
Filed 4/30/2026

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Utility Account Description	Functional Class	Property Group	Retirement Unit	FPSC System	Unit of Measure	New RU
387.01 Land and Land Rights	Energy Storage	Land	Land			FERC 898
387.02 Structures and Improvements	Energy Storage	Building-D40-BESS	Elevator	Structure/Building	EA	FERC 898
387.02 Structures and Improvements	Energy Storage	Building-D40-BESS	Fire Protection System	Structure/Building	EA	FERC 898
387.02 Structures and Improvements	Energy Storage	Building-D40-BESS	Fixture	Structure/Building	EA	FERC 898
387.02 Structures and Improvements	Energy Storage	Building-D40-BESS	Floor Covering	Structure/Building	EA	FERC 898
387.02 Structures and Improvements	Energy Storage	Building-D40-BESS	Foundation	Structure/Building	EA	FERC 898
387.02 Structures and Improvements	Energy Storage	Building-D40-BESS	Furniture	Structure/Building	EA	FERC 898
387.02 Structures and Improvements	Energy Storage	Building-D40-BESS	Guard Shack	Structure/Building	EA	FERC 898
387.02 Structures and Improvements	Energy Storage	Building-D40-BESS	HVAC System	Structure/Building	EA	FERC 898
387.02 Structures and Improvements	Energy Storage	Building-D40-BESS	Lighting System	Structure/Building	EA	FERC 898
387.02 Structures and Improvements	Energy Storage	Building-D40-BESS	Partition	Structure/Building	EA	FERC 898
387.02 Structures and Improvements	Energy Storage	Building-D40-BESS	Plumbing System	Structure/Building	EA	FERC 898
387.02 Structures and Improvements	Energy Storage	Building-D40-BESS	Power System	Structure/Building	EA	FERC 898
387.02 Structures and Improvements	Energy Storage	Building-D40-BESS	Roof	Structure/Building	EA	FERC 898
387.02 Structures and Improvements	Energy Storage	Building-D40-BESS	Superstructure	Structure/Building	EA	FERC 898
387.02 Structures and Improvements	Energy Storage	Structures-D41-BESS	Berm	Structure/Building	EA	FERC 898
387.02 Structures and Improvements	Energy Storage	Structures-D41-BESS	Culvert	Structure/Building	EA	FERC 898
387.02 Structures and Improvements	Energy Storage	Structures-D41-BESS	Fence	Structure/Building	EA	FERC 898
387.02 Structures and Improvements	Energy Storage	Structures-D41-BESS	Foundation	Structure/Building	EA	FERC 898
387.02 Structures and Improvements	Energy Storage	Structures-D41-BESS	Gate	Structure/Building	EA	FERC 898
387.02 Structures and Improvements	Energy Storage	Structures-D41-BESS	Landscaping	Structure/Building	EA	FERC 898
387.02 Structures and Improvements	Energy Storage	Structures-D41-BESS	Parking Lot	Structure/Building	EA	FERC 898
387.02 Structures and Improvements	Energy Storage	Structures-D41-BESS	Pavement	Structure/Building	EA	FERC 898
387.02 Structures and Improvements	Energy Storage	Structures-D41-BESS	Pipe	Structure/Building	EA	FERC 898
387.02 Structures and Improvements	Energy Storage	Structures-D41-BESS	Pole	Structure/Building	EA	FERC 898
387.02 Structures and Improvements	Energy Storage	Structures-D41-BESS	Pump	Structure/Building	EA	FERC 898
387.02 Structures and Improvements	Energy Storage	Structures-D41-BESS	Retention Pond	Structure/Building	EA	FERC 898
387.02 Structures and Improvements	Energy Storage	Structures-D41-BESS	Road	Structure/Building	EA	FERC 898
387.02 Structures and Improvements	Energy Storage	Structures-D41-BESS	Sewer	Structure/Building	EA	FERC 898
387.02 Structures and Improvements	Energy Storage	Structures-D41-BESS	Signage	Structure/Building	EA	FERC 898
387.02 Structures and Improvements	Energy Storage	Structures-D41-BESS	Support Steel	Structure/Building	EA	FERC 898
387.02 Structures and Improvements	Energy Storage	Structures-D41-BESS	Well	Structure/Building	EA	FERC 898
387.03 Energy Storage Equipment	Energy Storage	Energy Storage Equip-D42-BESS	Battery Cells	Energy Storage Equipment	EA	FERC 898
387.03 Energy Storage Equipment	Energy Storage	Energy Storage Equip-D42-BESS	Complete Skid	Energy Storage Equipment	EA	FERC 898
387.03 Energy Storage Equipment	Energy Storage	Energy Storage Equip-D42-BESS	Control System	Energy Storage Equipment	EA	FERC 898
387.03 Energy Storage Equipment	Energy Storage	Energy Storage Equip-D42-BESS	Cooling System	Energy Storage Equipment	EA	FERC 898
387.03 Energy Storage Equipment	Energy Storage	Energy Storage Equip-D42-BESS	DC System	Energy Storage Equipment	EA	FERC 898
387.03 Energy Storage Equipment	Energy Storage	Energy Storage Equip-D42-BESS	Switchgear	Energy Storage Equipment	EA	FERC 898
387.05 Collector System	Energy Storage	Collector System-D45-BESS	Brackets	Collector System	EA	FERC 898
387.05 Collector System	Energy Storage	Collector System-D45-BESS	Cabinets	Collector System	EA	FERC 898
387.05 Collector System	Energy Storage	Collector System-D45-BESS	Cabling	Collector System	EA	FERC 898
387.05 Collector System	Energy Storage	Collector System-D45-BESS	Circuit Breakers	Collector System	EA	FERC 898

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Utility Account Description	Functional Class	Property Group	Retirement Unit	FPSC System	Unit of Measure	New RU
387.05 Collector System	Energy Storage	Collector System-D45-BESS	Combiner Box	Collector System	EA	FERC 898
387.05 Collector System	Energy Storage	Collector System-D45-BESS	Conductor	Collector System	EA	FERC 898
387.05 Collector System	Energy Storage	Collector System-D45-BESS	Conduit	Collector System	EA	FERC 898
387.05 Collector System	Energy Storage	Collector System-D45-BESS	Insulators	Collector System	EA	FERC 898
387.05 Collector System	Energy Storage	Collector System-D45-BESS	Lightning Arresters	Collector System	EA	FERC 898
387.05 Collector System	Energy Storage	Collector System-D45-BESS	Pole	Collector System	EA	FERC 898
387.05 Collector System	Energy Storage	Collector System-D45-BESS	Racks	Collector System	EA	FERC 898
387.05 Collector System	Energy Storage	Collector System-D45-BESS	Switches	Collector System	EA	FERC 898
387.06 GSU Transformers	Energy Storage	GSU Transformer-D46-BESS	Low Side TX	Transformer	EA	FERC 898
387.06 GSU Transformers	Energy Storage	GSU Transformer-D46-BESS	Low Side TX - Collector System	Transformer	EA	FERC 898
387.06 GSU Transformers	Energy Storage	GSU Transformer-D46-BESS	Low Side TX - Inverter	Transformer	EA	FERC 898
387.06 GSU Transformers	Energy Storage	GSU Transformer-D46-BESS	Low Side TX - Panels	Transformer	EA	FERC 898
387.07 Inverters	Energy Storage	Inverters-D47-BESS	AC switchgear	Inverter	EA	FERC 898
387.07 Inverters	Energy Storage	Inverters-D47-BESS	Capacitor system	Inverter	EA	FERC 898
387.07 Inverters	Energy Storage	Inverters-D47-BESS	Complete Skid	Inverter	EA	FERC 898
387.07 Inverters	Energy Storage	Inverters-D47-BESS	DC switchgear	Inverter	EA	FERC 898
387.07 Inverters	Energy Storage	Inverters-D47-BESS	Fuse protection system	Inverter	EA	FERC 898
387.07 Inverters	Energy Storage	Inverters-D47-BESS	Monitor control system	Inverter	EA	FERC 898
387.07 Inverters	Energy Storage	Inverters-D47-BESS	Sub inverter	Inverter	EA	FERC 898
387.07 Inverters	Energy Storage	Inverters-D47-BESS	Telemetry	Inverter	EA	FERC 898
387.07 Inverters	Energy Storage	Inverters-D47-BESS	Transformer	Inverter	EA	FERC 898
387.08 Computer Hardware	Energy Storage	Computer Hardware-E17-BESS	EMS hardware	Computer Hardware	EA	FERC 898
387.08 Computer Hardware	Energy Storage	Computer Hardware-E17-BESS	Networking components	Computer Hardware	EA	FERC 898
387.08 Computer Hardware	Energy Storage	Computer Hardware-E17-BESS	Peripheral equipment	Computer Hardware	EA	FERC 898
387.08 Computer Hardware	Energy Storage	Computer Hardware-E17-BESS	Personal computers	Computer Hardware	EA	FERC 898
387.08 Computer Hardware	Energy Storage	Computer Hardware-E17-BESS	SCADA hardware	Computer Hardware	EA	FERC 898
387.08 Computer Hardware	Energy Storage	Computer Hardware-E17-BESS	Servers	Computer Hardware	EA	FERC 898
387.08 Computer Hardware	Energy Storage	Computer Hardware-E17-BESS	Workstations / Laptops	Computer Hardware	EA	FERC 898
387.09 Computer Software	Energy Storage	Computer Software-E18-BESS	Database software	Computer Software	EA	FERC 898
387.09 Computer Software	Energy Storage	Computer Software-E18-BESS	EMS software	Computer Software	EA	FERC 898
387.09 Computer Software	Energy Storage	Computer Software-E18-BESS	Evaluation and assessment software	Computer Software	EA	FERC 898
387.09 Computer Software	Energy Storage	Computer Software-E18-BESS	Market application software	Computer Software	EA	FERC 898
387.09 Computer Software	Energy Storage	Computer Software-E18-BESS	Modeling software	Computer Software	EA	FERC 898
387.09 Computer Software	Energy Storage	Computer Software-E18-BESS	Operating, planning and scheduling	Computer Software	EA	FERC 898
387.09 Computer Software	Energy Storage	Computer Software-E18-BESS	Reliability applications	Computer Software	EA	FERC 898
387.09 Computer Software	Energy Storage	Computer Software-E18-BESS	SCADA software	Computer Software	EA	FERC 898
387.09 Computer Software	Energy Storage	Computer Software-E18-BESS	Software licenses	Computer Software	EA	FERC 898
387.09 Computer Software	Energy Storage	Computer Software-E18-BESS	Tracking and monitoring software	Computer Software	EA	FERC 898
387.09 Computer Software	Energy Storage	Computer Software-E18-BESS	User interface software	Computer Software	EA	FERC 898
387.10 Communication Equip	Energy Storage	Communication Equipment-E19-BESS	Fiber optic cable	Communication Equipment	EA	FERC 898
387.10 Communication Equip	Energy Storage	Communication Equipment-E19-BESS	GPS Equipment	Communication Equipment	EA	FERC 898
387.10 Communication Equip	Energy Storage	Communication Equipment-E19-BESS	Microwave towers	Communication Equipment	EA	FERC 898

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387.10 Communication Equip	Energy Storage	Communication Equipment-E19-BESS	PLTE - Spectrum	Communication Equipment	EA	FERC 898
387.10 Communication Equip	Energy Storage	Communication Equipment-E19-BESS	Remote terminal units	Communication Equipment	EA	FERC 898
387.10 Communication Equip	Energy Storage	Communication Equipment-E19-BESS	Servers	Communication Equipment	EA	FERC 898
387.10 Communication Equip	Energy Storage	Communication Equipment-E19-BESS	Telephones	Communication Equipment	EA	FERC 898
387.10 Communication Equip	Energy Storage	Communication Equipment-E19-BESS	Workstations	Communication Equipment	EA	FERC 898
387.11 Misc Energy Storage Equip	Energy Storage	Misc Energy Storage Equip-D49-BESS	Compressed Air	Miscellaneous Equipment	EA	FERC 898
387.11 Misc Energy Storage Equip	Energy Storage	Misc Energy Storage Equip-D49-BESS	Concrete Pads	Miscellaneous Equipment	EA	FERC 898
387.11 Misc Energy Storage Equip	Energy Storage	Misc Energy Storage Equip-D49-BESS	Cranes and Hoists	Miscellaneous Equipment	EA	FERC 898
387.11 Misc Energy Storage Equip	Energy Storage	Misc Energy Storage Equip-D49-BESS	Miscellaneous Equipment	Miscellaneous Equipment	EA	FERC 898
387.11 Misc Energy Storage Equip	Energy Storage	Misc Energy Storage Equip-D49-BESS	Refrigerating System	Miscellaneous Equipment	EA	FERC 898
387.11 Misc Energy Storage Equip	Energy Storage	Misc Energy Storage Equip-D49-BESS	Security Equipment	Miscellaneous Equipment	EA	FERC 898
387.11 Misc Energy Storage Equip	Energy Storage	Misc Energy Storage Equip-D49-BESS	Station Use Tools	Miscellaneous Equipment	EA	FERC 898
387.11 Misc Energy Storage Equip	Energy Storage	Misc Energy Storage Equip-D49-BESS	Ventilating Equipment	Miscellaneous Equipment	EA	FERC 898
387.12 ARO Costs-Energy Storage	Energy Storage	ARO Cost	ARO Cost			FERC 898

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Utility Account Description	Functional Class	Property Group	Retirement Unit	FPSC System	Unit of Measure	New RU
351.01 Hardware	Transmission	Computer Hardware	EMS hardware	Computer Hardware	EA	FERC 898
351.01 Hardware	Transmission	Computer Hardware	Networking components	Computer Hardware	EA	FERC 898
351.01 Hardware	Transmission	Computer Hardware	Peripheral equipment	Computer Hardware	EA	FERC 898
351.01 Hardware	Transmission	Computer Hardware	Personal computers	Computer Hardware	EA	FERC 898
351.01 Hardware	Transmission	Computer Hardware	SACAD hardware	Computer Hardware	EA	FERC 898
351.01 Hardware	Transmission	Computer Hardware	Servers	Computer Hardware	EA	FERC 898
351.01 Hardware	Transmission	Computer Hardware	Workstations / Laptops	Computer Hardware	EA	FERC 898
351.02 Software	Transmission	Computer Software	Database Software	Computer Software	EA	FERC 898
351.02 Software	Transmission	Computer Software	EMS Software	Computer Software	EA	FERC 898
351.02 Software	Transmission	Computer Software	Evaluation and assessment software	Computer Software	EA	FERC 898
351.02 Software	Transmission	Computer Software	Market application software	Computer Software	EA	FERC 898
351.02 Software	Transmission	Computer Software	Modeling Software	Computer Software	EA	FERC 898
351.02 Software	Transmission	Computer Software	Operating,planning and scheduling	Computer Software	EA	FERC 898
351.02 Software	Transmission	Computer Software	Reliability applications	Computer Software	EA	FERC 898
351.02 Software	Transmission	Computer Software	SCADA software	Computer Software	EA	FERC 898
351.02 Software	Transmission	Computer Software	Software licenses	Computer Software	EA	FERC 898
351.02 Software	Transmission	Computer Software	Tracking and monitoring software	Computer Software	EA	FERC 898
351.02 Software	Transmission	Computer Software	User interface software	Computer Software	EA	FERC 898
351.03 Communication Equip	Transmission	Communication Equipment	Fiber Optic Cable	Communication Equipment	EA	FERC 898
351.03 Communication Equip	Transmission	Communication Equipment	GPS Equipment	Communication Equipment	EA	FERC 898
351.03 Communication Equip	Transmission	Communication Equipment	Microwave towers	Communication Equipment	EA	FERC 898
351.03 Communication Equip	Transmission	Communication Equipment	PLTE Spectrum	Communication Equipment	EA	FERC 898
351.03 Communication Equip	Transmission	Communication Equipment	Remote terminal units	Communication Equipment	EA	FERC 898
351.03 Communication Equip	Transmission	Communication Equipment	Servers	Communication Equipment	EA	FERC 898
351.03 Communication Equip	Transmission	Communication Equipment	Telephone EQUIP	Communication Equipment	EA	FERC 898
351.03 Communication Equip	Transmission	Communication Equipment	Workstations	Communication Equipment	EA	FERC 898
363.01 Hardware	Distribution	Computer Hardware	EMS hardware	Computer Hardware	EA	FERC 898
363.01 Hardware	Distribution	Computer Hardware	Networking components	Computer Hardware	EA	FERC 898
363.01 Hardware	Distribution	Computer Hardware	Peripheral equipment	Computer Hardware	EA	FERC 898
363.01 Hardware	Distribution	Computer Hardware	Personal computers	Computer Hardware	EA	FERC 898
363.01 Hardware	Distribution	Computer Hardware	SACAD hardware	Computer Hardware	EA	FERC 898
363.01 Hardware	Distribution	Computer Hardware	Servers	Computer Hardware	EA	FERC 898
363.01 Hardware	Distribution	Computer Hardware	Workstations / Laptops	Computer Hardware	EA	FERC 898
363.02 Software	Distribution	Computer Software	Database Software	Computer Software	EA	FERC 898
363.02 Software	Distribution	Computer Software	EMS Software	Computer Software	EA	FERC 898
363.02 Software	Distribution	Computer Software	Evaluation and assessment software	Computer Software	EA	FERC 898
363.02 Software	Distribution	Computer Software	Market application software	Computer Software	EA	FERC 898
363.02 Software	Distribution	Computer Software	Modeling Software	Computer Software	EA	FERC 898

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Utility Account Description	Functional Class	Property Group	Retirement Unit	FPSC System	Unit of Measure	New RU
363.02 Software	Distribution	Computer Software	Operating,planning and scheduling	Computer Software	EA	FERC 898
363.02 Software	Distribution	Computer Software	Reliability applications	Computer Software	EA	FERC 898
363.02 Software	Distribution	Computer Software	SCADA software	Computer Software	EA	FERC 898
363.02 Software	Distribution	Computer Software	Software licenses	Computer Software	EA	FERC 898
363.02 Software	Distribution	Computer Software	Tracking and monitoring software	Computer Software	EA	FERC 898
363.02 Software	Distribution	Computer Software	User interface software	Computer Software	EA	FERC 898
363.03 Communication Equip	Distribution	Communication Equipment	Fiber Optic Cable	Communication Equipment	EA	FERC 898
363.03 Communication Equip	Distribution	Communication Equipment	GPS Equipment	Communication Equipment	EA	FERC 898
363.03 Communication Equip	Distribution	Communication Equipment	Microwave towers	Communication Equipment	EA	FERC 898
363.03 Communication Equip	Distribution	Communication Equipment	PLTE Spectrum	Communication Equipment	EA	FERC 898
363.03 Communication Equip	Distribution	Communication Equipment	Remote terminal units	Communication Equipment	EA	FERC 898
363.03 Communication Equip	Distribution	Communication Equipment	Servers	Communication Equipment	EA	FERC 898
363.03 Communication Equip	Distribution	Communication Equipment	Telephone EQUIP	Communication Equipment	EA	FERC 898
363.03 Communication Equip	Distribution	Communication Equipment	Workstations	Communication Equipment	EA	FERC 898

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Utility Account Description	Functional Class	Property Group	Retirement Unit	FPSC System	Unit of Measure	New RU
351.01 Hardware	Transmission	Computer Hardware	EMS hardware	Computer Hardware	EA	FERC 898
351.01 Hardware	Transmission	Computer Hardware	Networking components	Computer Hardware	EA	FERC 898
351.01 Hardware	Transmission	Computer Hardware	Peripheral equipment	Computer Hardware	EA	FERC 898
351.01 Hardware	Transmission	Computer Hardware	Personal computers	Computer Hardware	EA	FERC 898
351.01 Hardware	Transmission	Computer Hardware	SACAD hardware	Computer Hardware	EA	FERC 898
351.01 Hardware	Transmission	Computer Hardware	Servers	Computer Hardware	EA	FERC 898
351.01 Hardware	Transmission	Computer Hardware	Workstations / Laptops	Computer Hardware	EA	FERC 898
351.02 Software	Transmission	Computer Software	Database Software	Computer Software	EA	FERC 898
351.02 Software	Transmission	Computer Software	EMS Software	Computer Software	EA	FERC 898
351.02 Software	Transmission	Computer Software	Evaluation and assessment software	Computer Software	EA	FERC 898
351.02 Software	Transmission	Computer Software	Market application software	Computer Software	EA	FERC 898
351.02 Software	Transmission	Computer Software	Modeling Software	Computer Software	EA	FERC 898
351.02 Software	Transmission	Computer Software	Operating,planning and scheduling	Computer Software	EA	FERC 898
351.02 Software	Transmission	Computer Software	Reliability applications	Computer Software	EA	FERC 898
351.02 Software	Transmission	Computer Software	SCADA software	Computer Software	EA	FERC 898
351.02 Software	Transmission	Computer Software	Software licenses	Computer Software	EA	FERC 898
351.02 Software	Transmission	Computer Software	Tracking and monitoring software	Computer Software	EA	FERC 898
351.02 Software	Transmission	Computer Software	User interface software	Computer Software	EA	FERC 898
351.03 Communication Equip	Transmission	Communication Equipment	Fiber Optic Cable	Communication Equipment	EA	FERC 898
351.03 Communication Equip	Transmission	Communication Equipment	GPS Equipment	Communication Equipment	EA	FERC 898
351.03 Communication Equip	Transmission	Communication Equipment	Microwave towers	Communication Equipment	EA	FERC 898
351.03 Communication Equip	Transmission	Communication Equipment	PLTE Spectrum	Communication Equipment	EA	FERC 898
351.03 Communication Equip	Transmission	Communication Equipment	Remote terminal units	Communication Equipment	EA	FERC 898
351.03 Communication Equip	Transmission	Communication Equipment	Servers	Communication Equipment	EA	FERC 898
351.03 Communication Equip	Transmission	Communication Equipment	Telephone EQUIP	Communication Equipment	EA	FERC 898
351.03 Communication Equip	Transmission	Communication Equipment	Workstations	Communication Equipment	EA	FERC 898
363.01 Hardware	Distribution	Computer Hardware	EMS hardware	Computer Hardware	EA	FERC 898
363.01 Hardware	Distribution	Computer Hardware	Networking components	Computer Hardware	EA	FERC 898
363.01 Hardware	Distribution	Computer Hardware	Peripheral equipment	Computer Hardware	EA	FERC 898
363.01 Hardware	Distribution	Computer Hardware	Personal computers	Computer Hardware	EA	FERC 898
363.01 Hardware	Distribution	Computer Hardware	SACAD hardware	Computer Hardware	EA	FERC 898
363.01 Hardware	Distribution	Computer Hardware	Servers	Computer Hardware	EA	FERC 898
363.01 Hardware	Distribution	Computer Hardware	Workstations / Laptops	Computer Hardware	EA	FERC 898
363.02 Software	Distribution	Computer Software	Database Software	Computer Software	EA	FERC 898
363.02 Software	Distribution	Computer Software	EMS Software	Computer Software	EA	FERC 898
363.02 Software	Distribution	Computer Software	Evaluation and assessment software	Computer Software	EA	FERC 898
363.02 Software	Distribution	Computer Software	Market application software	Computer Software	EA	FERC 898
363.02 Software	Distribution	Computer Software	Modeling Software	Computer Software	EA	FERC 898

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Utility Account Description	Functional Class	Property Group	Retirement Unit	FPSC System	Unit of Measure	New RU
363.02 Software	Distribution	Computer Software	Operating,planning and scheduling	Computer Software	EA	FERC 898
363.02 Software	Distribution	Computer Software	Reliability applications	Computer Software	EA	FERC 898
363.02 Software	Distribution	Computer Software	SCADA software	Computer Software	EA	FERC 898
363.02 Software	Distribution	Computer Software	Software licenses	Computer Software	EA	FERC 898
363.02 Software	Distribution	Computer Software	Tracking and monitoring software	Computer Software	EA	FERC 898
363.02 Software	Distribution	Computer Software	User interface software	Computer Software	EA	FERC 898
363.03 Communication Equip	Distribution	Communication Equipment	Fiber Optic Cable	Communication Equipment	EA	FERC 898
363.03 Communication Equip	Distribution	Communication Equipment	GPS Equipment	Communication Equipment	EA	FERC 898
363.03 Communication Equip	Distribution	Communication Equipment	Microwave towers	Communication Equipment	EA	FERC 898
363.03 Communication Equip	Distribution	Communication Equipment	PLTE Spectrum	Communication Equipment	EA	FERC 898
363.03 Communication Equip	Distribution	Communication Equipment	Remote terminal units	Communication Equipment	EA	FERC 898
363.03 Communication Equip	Distribution	Communication Equipment	Servers	Communication Equipment	EA	FERC 898
363.03 Communication Equip	Distribution	Communication Equipment	Telephone EQUIP	Communication Equipment	EA	FERC 898
363.03 Communication Equip	Distribution	Communication Equipment	Workstations	Communication Equipment	EA	FERC 898

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General Plant
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Utility Account Description	Functional Class	Property Group	Retirement Unit	FPSC System	Unit of Measure	New RU
397.01 Hardware	General Plant	Computer Hardware	EMS hardware	Computer Equipment	EA	FERC 898
397.01 Hardware	General Plant	Computer Hardware	Networking components	Computer Equipment	EA	FERC 898
397.01 Hardware	General Plant	Computer Hardware	Peripheral equipment	Computer Equipment	EA	FERC 898
397.01 Hardware	General Plant	Computer Hardware	Personal computers	Computer Equipment	EA	FERC 898
397.01 Hardware	General Plant	Computer Hardware	SACAD hardware	Computer Equipment	EA	FERC 898
397.01 Hardware	General Plant	Computer Hardware	Servers	Computer Equipment	EA	FERC 898
397.01 Hardware	General Plant	Computer Hardware	Workstations / Laptops	Computer Equipment	EA	FERC 898
397.02 Software	General Plant	Computer Software	Database Software	Computer Software	EA	FERC 898
397.02 Software	General Plant	Computer Software	EMS Software	Computer Software	EA	FERC 898
397.02 Software	General Plant	Computer Software	Evaluation and assessment software	Computer Software	EA	FERC 898
397.02 Software	General Plant	Computer Software	Market application software	Computer Software	EA	FERC 898
397.02 Software	General Plant	Computer Software	Modeling Software	Computer Software	EA	FERC 898
397.02 Software	General Plant	Computer Software	Operating,planning and scheduling	Computer Software	EA	FERC 898
397.02 Software	General Plant	Computer Software	Reliability applications	Computer Software	EA	FERC 898
397.02 Software	General Plant	Computer Software	SCADA software	Computer Software	EA	FERC 898
397.02 Software	General Plant	Computer Software	Software licenses	Computer Software	EA	FERC 898
397.02 Software	General Plant	Computer Software	Tracking and monitoring software	Computer Software	EA	FERC 898
397.02 Software	General Plant	Computer Software	User interface software	Computer Software	EA	FERC 898
397.03 Communication Equip	General Plant	Communication Equipment	Fiber Optic Cable	Communication Equipment	EA	FERC 898
397.03 Communication Equip	General Plant	Communication Equipment	GPS Equipment	Communication Equipment	EA	FERC 898
397.03 Communication Equip	General Plant	Communication Equipment	Microwave towers	Communication Equipment	EA	FERC 898
397.03 Communication Equip	General Plant	Communication Equipment	PLTE Spectrum	Communication Equipment	EA	FERC 898
397.03 Communication Equip	General Plant	Communication Equipment	Remote terminal units	Communication Equipment	EA	FERC 898
397.03 Communication Equip	General Plant	Communication Equipment	Servers	Communication Equipment	EA	FERC 898
397.03 Communication Equip	General Plant	Communication Equipment	Telephone EQUIP	Communication Equipment	EA	FERC 898
397.03 Communication Equip	General Plant	Communication Equipment	Workstations	Communication Equipment	EA	FERC 898