



**BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION**

**DOCKET NO. 20210007-EI
IN RE: TAMPA ELECTRIC'S ENVIRONMENTAL
COST RECOVERY**

**ACTUAL/ESTIMATED TRUE-UP
JANUARY 2021 THROUGH DECEMBER 2021**

TESTIMONY AND EXHIBIT

OF

M. ASHLEY SIZEMORE

FILED: JULY 30, 2021

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

PREPARED DIRECT TESTIMONY

OF

M. ASHLEY SIZEMORE

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

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

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

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

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

12
13 **Q.** What is the purpose of your direct testimony?
14

15 **A.** The purpose of my testimony is to present, for Commission
16 review and approval, the calculation of the January 2021
17 through December 2021 actual/estimated true-up amount to
18 be refunded or recovered through the Environmental Cost
19 Recovery Clause ("ECRC") during the period January 2022
20 through December 2022. My testimony addresses the
21 recovery of capital and operations and maintenance
22 ("O&M") costs associated with environmental compliance
23 activities for 2021, based on six months of actual data
24 and six months of estimated data. This information will
25 be used in the determination of the environmental cost

1 recovery factors for January 2022 through December 2022.

2

3 **Q.** Have you prepared an exhibit that shows the recoverable
4 environmental costs for the actual/estimated period of
5 January 2021 through December 2021?

6

7 **A.** Yes, Exhibit No. MAS-2, containing nine documents, was
8 prepared under my direction and supervision. It includes
9 Forms 42-1E through 42-9E, which show the current period
10 actual/estimated true-up amount to be used in calculating
11 the cost recovery factors for January 2022 through
12 December 2022.

13

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

18

19 **A.** The actual/estimated true-up applicable for the current
20 period, January 2021 through December 2021, is an under-
21 recovery of \$4,289,623. A detailed calculation supporting
22 the true-up amount is shown on Forms 42-1E through 42-9E
23 of my exhibit.

24

25 **Q.** Is Tampa Electric including costs in the actual/estimated

1 true-up filing for any new environmental projects that
2 were not anticipated and included in its 2021 ECRC
3 factors?

4
5 **A.** No. Tampa Electric is not including costs for any new
6 environmental projects that were not anticipated or
7 included in its 2021 ECRC factors.

8
9 **Q.** What depreciation rates were utilized for the capital
10 projects contained in the 2021 actual/estimated true-up?

11
12 **A.** Tampa Electric utilized the depreciation rates approved
13 in Order No. PSC-2012-0175-PAA-EI, issued on April 3,
14 2012, in Docket No. 20110131-EI, with two exceptions. For
15 the Big Bend Fuel Oil Tank No. 1 Upgrade and Big Bend
16 Fuel Oil Tank No. 2 Upgrade projects, the company has
17 utilized depreciation rates approved in Order No.
18 PSC-2018-0594-FOF-EI, issued on December 20, 2018.

19
20 **Q.** What capital structure components and cost rates did Tampa
21 Electric rely on to calculate the revenue requirement rate
22 of return for January 2021 through December 2021?

23
24 **A.** Tampa Electric's revenue requirement rate of return for
25 January 2021 through December 2021 is calculated based on

1 the capital structure components and current period cost
2 rates as approved in Order No. PSC-2020-0165-PAA-EU,
3 issued on May 20, 2020 in Docket No. 20200118-EU. The
4 calculation of the revenue requirement rate of return is
5 shown on Form 42-9E.

6
7 **Q.** How did the actual/estimated project expenditures for the
8 January 2021 through December 2021 period compare with
9 the company's original projections?

10
11 **A.** As shown on Form 42-4E, total O&M costs are expected to
12 be \$5,770,575 greater than originally projected. The
13 total capital expenditures itemized on Form 42-6E, are
14 expected to be \$661,286 less than originally projected.
15 Significant variances for O&M costs and capital project
16 amounts are explained below.

17
18 **O&M Project Variances**

19 O&M expense projections related to planned maintenance
20 work are typically spread across the period in question.
21 However, the company always inspects the units to ensure
22 that the maintenance is needed, before beginning work.
23 The need varies according to the actual usage and
24 associated "wear and tear" on the units. If inspection
25 indicates that the maintenance is not yet needed or if

1 additional work is needed, then the company will have a
2 variance compared to the projection. When inspections
3 indicate that work is not needed now, that maintenance
4 expense will be incurred in a future period when warranted
5 by the condition of the unit.

- 6
- 7 • **SO₂ Emissions Allowances:** The SO₂ Emissions Allowances
8 project variance is estimated to be \$26 or 170.2 percent
9 greater than projected. The variance is due to more
10 cogeneration purchases than projected and the application
11 of a higher SO₂ emission allowance rate than originally
12 projected.

- 13
- 14 • **Big Bend Units 1 & 2 FGD:** The Big Bend Units 1 & 2 FGD
15 project variance is estimated to be \$8,966 or 100 percent
16 greater than projected. The variance is due to Big Bend
17 Unit 2 operating the FGD system when generating by natural
18 gas which was not originally anticipated but is required
19 for cooling gases to protect system ductwork.

- 20
- 21 • **Big Bend PM Minimization & Monitoring:** The Big Bend PM
22 Minimization & Monitoring project variance is estimated
23 to be \$33,253 or 13.2 percent less than originally
24 projected. This variance is due to the Big Bend units
25 operating for fewer hours and using less coal than

originally projected. As a result, less maintenance is required.

- **Big Bend NO_x Emissions Reduction:** The Big Bend NO_x Emission Reduction project variance is \$922 or 45.5 percent greater than originally projected. This variance is due to maintenance required on a secondary damper that was more than originally projected.
- **NPDES Annual Surveillance Fees:** The NPDES Annual Surveillance Fees project variance is \$11,000 or 46.8 percent greater than originally projected. This variance is due to Polk NPDES fees not being included in setting the original projection.
- **Polk NO_x Emission Reductions:** The Polk NO_x Emission Reductions project variance is \$595 or 100 percent greater than originally projected. This variance is due to costs being charged to the project work order in error. The amount will be reversed in July 2021.
- **Bayside SCR and Ammonia:** The Bayside Selective Catalytic Reduction ("SCR") and Ammonia project variance is \$20,173 or 17 percent greater than originally projected. This variance is due to Bayside Station generation being

greater than originally projected, leading to the need for more consumables.

- **Clean Water Act Section 316(b) Phase II Study:** The Clean Water Act Section 316(b) Phase II Study project variance is \$38,980 or 86.6 percent less than originally projected. This variance is due to the delay in receiving the NPDES permit. Once the permit is received, the costs will be incurred.

- **Arsenic Groundwater Standard Program:** The Arsenic Groundwater Standard Program project variance is \$36,000 or 100 percent less than originally projected. This variance is due to the delay of groundwater monitoring work while awaiting Florida Department of Environmental Protection ("FDEP") approval of the company's plan. Once the permit is received, the costs will be incurred.

- **Big Bend Unit 2 SCR:** The Big Bend Unit 2 SCR project variance is \$15,680 or 12.9 percent less than originally projected. This variance is due to current estimates of Big Bend Unit 2 SCR maintenance costs, while generating on natural gas, are expected to be lower than originally projected, along with less total generation than originally estimated.

- 1 • **Big Bend Unit 4 SCR:** The Big Bend Unit 4 SCR project
2 variance is \$183,752 or 17.1 percent less than originally
3 projected. This variance is due to current estimates of
4 Big Bend Unit 4 SCR maintenance costs, while generating
5 on natural gas, are expected to be lower than originally
6 projected, along with less total generation than
7 originally projected.
8
- 9 • **Mercury Air Toxics Standards:** The Mercury Air Toxics
10 Standards ("MATS") project variance is \$2,494 or 83.1
11 percent greater than originally projected. This variance
12 is due to higher cost of mercury traps used for stack
13 testing than originally projected.
14
- 15 • **Big Bend Gypsum Storage Facility:** The Big Bend Gypsum
16 Storage Facility project variance is \$555,903 or 47.2
17 percent less than originally projected. The variance is
18 due to a reduction in coal generation, compared to the
19 original projection, so the amount of gypsum storage
20 processing required is reduced.
21
- 22 • **Big Bend CCR Rule - Phases I & II:** The Big Bend Coal
23 Combustion Residual ("CCR") Rule - Phases I & II project
24 variances are \$763,222 and \$5,813,349, respectively.
25 Each variance is 100 percent greater than originally

1 projected. The variances are due to timing differences in
2 project schedules when compared to original projections.
3 Earlier delays in project activities were resolved, and
4 2021 project activities are progressing at a faster pace
5 than original projections. Another contributing factor to
6 the increase is that more CCR material than originally
7 estimated has been removed from the sites.

- 8
9 • **Big Bend ELG Compliance:** The Big Bend Effluent Limitation
10 Guidelines ("ELG") Compliance project variance is \$4,800
11 or 100 percent less than originally projected. This
12 variance is due to timing differences in the project
13 schedule when compared to the original projection. The
14 costs will be incurred in the future.

15 16 Capital Project Variances

- 17 • **Big Bend CCR Rule - Phases I & II:** The Big Bend CCR Rule
18 Phases I & II project variances are \$37,421 and \$199,842,
19 or 10.3 and 60.9 percent less than originally projected,
20 respectively. The variances are due to timing differences
21 in the project schedules when compared to the original
22 projections. Because CCR removal activities have
23 experienced project schedule delays early on, the final
24 Project capital activities related to restoration of the
25 site have been delayed. The project expenditures are still

1 needed and will be incurred in the future.

- 2
- 3 • **Big Bend ELG Compliance:** The Big Bend ELG Compliance
4 project variance is \$342,935 or 43.8 percent less than
5 originally projected. This variance is due to timing
6 differences in the project schedule when compared to the
7 original projection. Project activities have occurred
8 more slowly than originally projected due to permitting
9 delays. FDEP issued its permit regarding the project on
10 April 10, 2020. The project expenditures are still needed
11 and will be incurred in the future.

- 12
- 13 • **Big Bend Unit 1 Section 316(b) Impingement Mortality:** The
14 Big Bend Unit 1 Section 316(b) Impingement Mortality
15 project variance is \$32,062 or 7.1 percent greater than
16 originally projected. This variance is due to timing
17 differences in the project schedule when compared to the
18 original projection. Earlier permit and material delivery
19 logistic delays have been resolved and as such, project
20 activities are getting back on track.

21

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

23

24 **A.** Yes, it does.

25

EXHIBIT TO THE TESTIMONY OF
M. ASHLEY SIZEMORE

TAMPA ELECTRIC'S ENVIRONMENTAL
COST RECOVERY

ACTUAL/ESTIMATED TRUE-UP

JANUARY 2021 THROUGH DECEMBER 2021

INDEX

**TAMPA ELECTRIC COMPANY
ENVIRONMENTAL COST RECOVERY CLAUSE**

**ACTUAL/ESTIMATED TRUE-UP AMOUNT
FOR THE PERIOD
JANUARY 2021 THROUGH DECEMBER 2021**

FORMS 42-1E THROUGH 42-9E

DOCUMENT NO.	TITLE	PAGE
1	FORM 42-1E	14
2	FORM 42-2E	15
3	FORM 42-3E	16
4	FORM 42-4E	17
5	FORM 42-5E	18
6	FORM 42-6E	19
7	FORM 42-7E	20
8	FORM 42-8E	21
9	FORM 42-9E	50

Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Current Period Actual / Estimated Amount
January 2021 to December 2021
(in Dollars)

Form 42 - 1E

<u>Line</u>	<u>Period Amount</u>
1. Over/(Under) Recovery for the Current Period (Form 42-2E, Line 5)	(\$4,286,378)
2. Interest Provision (Form 42-2E, Line 6)	(3,245)
3. Sum of Current Period Adjustments (Form 42-2E, Line 10)	<u>0</u>
4. Current Period True-Up Amount to be Refunded/(Recovered) In the Projection Period January 2022 to December 2022 (Lines 1 + 2 + 3)	<u>(\$4,289,623)</u>

Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Current Period Actual / Estimated Amount
January 2021 to December 2021

Form 42 - 2E

Current Period True-Up Amount
(in Dollars)

Line	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1. ECRC Revenues (net of Revenue Taxes)	\$4,084,708	\$3,662,094	\$3,642,808	\$3,959,659	\$4,362,891	\$5,015,784	\$5,103,097	\$5,071,141	\$5,310,054	\$4,802,861	\$4,025,337	\$3,828,643	\$52,869,078
2. True-Up Provision	(321,105)	(321,105)	(321,105)	(321,105)	(321,105)	(321,105)	(321,105)	(321,105)	(321,105)	(321,105)	(321,105)	(321,106)	(3,853,261)
3. ECRC Revenues Applicable to Period (Lines 1 + 2)	3,763,603	3,340,989	3,321,703	3,638,554	4,041,786	4,694,679	4,781,992	4,750,036	4,988,949	4,481,756	3,704,232	3,507,537	49,015,817
4. Jurisdictional ECRC Costs													
a. O & M Activities (Form 42-5E, Line 9)	1,247,596	569,096	1,907,372	1,258,012	1,440,778	1,146,917	453,640	250,262	249,262	246,415	247,262	234,080	9,250,692
b. Capital Investment Projects (Form 42-7E, Line 9)	3,670,420	3,666,136	3,665,085	3,663,034	3,655,660	3,652,451	3,654,655	3,658,139	3,665,810	3,684,891	3,707,567	3,707,654	44,051,502
c. Total Jurisdictional ECRC Costs	4,918,016	4,235,232	5,572,457	4,921,046	5,096,438	4,799,368	4,108,295	3,908,401	3,915,072	3,931,306	3,954,829	3,941,734	53,302,194
5. Over/(Under) Recovery (Line 3 - Line 4c)	(1,154,413)	(894,243)	(2,250,754)	(1,282,492)	(1,054,652)	(104,689)	673,697	841,635	1,073,877	550,450	(250,597)	(434,197)	(4,286,378)
6. Interest Provision (Form 42-3E, Line 10)	(3)	(66)	(159)	(275)	(214)	(227)	(748)	(914)	(505)	(143)	8	1	(3,245)
7. Beginning Balance True-Up & Interest Provision	(3,853,261)	(4,686,572)	(5,259,776)	(7,189,584)	(8,151,246)	(8,885,007)	(8,668,818)	(7,674,764)	(6,512,938)	(5,118,461)	(4,247,049)	(4,176,533)	(3,853,261)
a. Deferred True-Up from January to December 2020 (Order No. PSC-2020-0433-FOF-EI)	4,237,191	4,237,191	4,237,191	4,237,191	4,237,191	4,237,191	4,237,191	4,237,191	4,237,191	4,237,191	4,237,191	4,237,191	4,237,191
8. True-Up Collected/(Refunded) (see Line 2)	321,105	321,105	321,105	321,105	321,105	321,105	321,105	321,105	321,105	321,105	321,105	321,106	3,853,261
9. End of Period Total True-Up (Lines 5+6+7a+8)	(449,381)	(1,022,585)	(2,952,393)	(3,914,055)	(4,647,816)	(4,431,627)	(3,437,573)	(2,275,747)	(881,270)	(9,858)	60,658	(52,432)	(52,432)
10. Adjustment to Period True-Up Including Interest	0	0	0	0	0	0	0	0	0	0	0	0	0
11. End of Period Total True-Up (Lines 9 + 10)	(\$449,381)	(\$1,022,585)	(\$2,952,393)	(\$3,914,055)	(\$4,647,816)	(\$4,431,627)	(\$3,437,573)	(\$2,275,747)	(\$881,270)	(\$9,858)	\$60,658	(\$52,432)	(\$52,432)

Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Current Period Actual / Estimated Amount
January 2021 to December 2021

Form 42 - 3E

Interest Provision
(in Dollars)

Line	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1. Beginning True-Up Amount (Form 42-2A, Line 7 + 7a + 10)	\$383,930	(\$449,381)	(\$1,022,585)	(\$2,952,393)	(\$3,914,055)	(\$4,647,816)	(\$4,431,627)	(\$3,437,573)	(\$2,275,747)	(\$881,270)	(\$9,858)	\$60,658	
2. Ending True-Up Amount Before Interest	(449,378)	(1,022,519)	(2,952,234)	(3,913,780)	(4,647,602)	(4,431,400)	(3,436,825)	(2,274,833)	(880,765)	(9,715)	60,650	(52,433)	
3. Total of Beginning & Ending True-Up (Lines 1 + 2)	(65,448)	(1,471,900)	(3,974,819)	(6,866,173)	(8,561,657)	(9,079,216)	(7,868,452)	(5,712,406)	(3,156,512)	(890,985)	50,792	8,225	
4. Average True-Up Amount (Line 3 x 1/2)	(32,724)	(735,950)	(1,987,410)	(3,433,087)	(4,280,829)	(4,539,608)	(3,934,226)	(2,856,203)	(1,578,256)	(445,493)	25,396	4,113	
5. Interest Rate (First Day of Reporting Business Month)	0.10%	0.12%	0.09%	0.11%	0.07%	0.04%	0.08%	0.38%	0.38%	0.38%	0.38%	0.38%	
6. Interest Rate (First Day of Subsequent Business Month)	0.12%	0.09%	0.11%	0.07%	0.04%	0.08%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	
7. Total of Beginning & Ending Interest Rates (Lines 5 + 6)	0.22%	0.21%	0.20%	0.18%	0.11%	0.12%	0.46%	0.76%	0.76%	0.76%	0.76%	0.76%	
8. Average Interest Rate (Line 7 x 1/2)	0.110%	0.105%	0.100%	0.090%	0.055%	0.060%	0.230%	0.380%	0.380%	0.380%	0.380%	0.380%	
9. Monthly Average Interest Rate (Line 8 x 1/12)	0.009%	0.009%	0.008%	0.008%	0.005%	0.005%	0.019%	0.032%	0.032%	0.032%	0.032%	0.032%	
10. Interest Provision for the Month (Line 4 x Line 9)	(\$3)	(\$66)	(\$159)	(\$275)	(\$214)	(\$227)	(\$748)	(\$914)	(\$505)	(\$143)	\$8	\$1	(\$3,245)

Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Current Period Actual / Estimated Amount
January 2021 to December 2021

Form 42 - 4E

Variance Report of O & M Activities
(In Dollars)

Line	(1)	(2)	(3)	(4)
	Actual / Estimated	Original Projection	Variance Amount	Percent
1. Description of O&M Activities				
a. Big Bend Unit 3 Flue Gas Desulfurization Integration	0	0	0	0.0%
b. Big Bend Units 1 & 2 Flue Gas Conditioning	0	0	0	0.0%
c. SO ₂ Emissions Allowances	41	15	26	170.2%
d. Big Bend Units 1 & 2 FGD	8,966	0	8,966	100.0%
e. Big Bend PM Minimization and Monitoring	218,747	252,000	(33,253)	-13.2%
f. Big Bend NO _x Emissions Reduction	2,950	2,028	922	45.5%
g. NPDES Annual Surveillance Fees	34,500	23,500	11,000	46.8%
h. Gannon Thermal Discharge Study	0	0	0	0.0%
i. Polk NO _x Emissions Reduction	595	0	595	100.0%
j. Bayside SCR Consumables	139,173	119,000	20,173	17.0%
k. Big Bend Unit 4 SOFA	0	0	0	0.0%
l. Big Bend Unit 1 Pre-SCR	0	0	0	0.0%
m. Big Bend Unit 2 Pre-SCR	0	0	0	0.0%
n. Big Bend Unit 3 Pre-SCR	0	0	0	0.0%
o. Clean Water Act Section 316(b) Phase II Study	6,020	45,000	(38,980)	-86.6%
p. Arsenic Groundwater Standard Program	0	36,000	(36,000)	-100.0%
q. Big Bend 1 SCR	0	0	0	0.0%
r. Big Bend 2 SCR	106,340	122,020	(15,680)	-12.9%
s. Big Bend 3 SCR	542,672	524,097	18,575	3.5%
t. Big Bend 4 SCR	893,479	1,077,230	(183,752)	-17.1%
u. Mercury Air Toxics Standards	5,494	3,000	2,494	83.1%
v. Greenhouse Gas Reduction Program	93,149	93,528	(379)	-0.4%
w. Big Bend Gypsum Storage Facility	621,996	1,177,899	(555,903)	-47.2%
x. Coal Combustion Residuals (CCR) Rule	763,222	0	763,222	100.0%
y. Big Bend ELG Compliance	0	4,800	(4,800)	-100.0%
z. CCR Rule - Phase II	5,813,349	0	5,813,349	100.0%
aa. Big Bend Unit 1 Sec. 316(b) Impingement Mortality	0	0	0	0.0%
2. Total Investment Projects - Recoverable Costs	\$9,250,693	\$3,480,118	\$5,770,575	165.8%
3. Recoverable Costs Allocated to Energy	\$9,210,173	\$3,375,618	\$5,834,555	172.8%
4. Recoverable Costs Allocated to Demand	\$40,520	\$104,500	(\$63,980)	-61.2%

Notes:

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

Column (2) is the approved projected amount in accordance with FPSC Order No. PSC-2020-0433-FOF-EI.

Column (3) = Column (1) - Column (2)

Column (4) = Column (3) / Column (2)

Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Current Period Actual / Estimated Amount
January 2021 to December 2021

Form 42 - 5E

O&M Activities
(in Dollars)

Line	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total	Method of Classification	
														Demand	Energy
1. Description of O&M Activities															
a. Big Bend Unit 3 Flue Gas Desulfurization Integration	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0
b. Big Bend Units 1 & 2 Flue Gas Conditioning	0	0	0	0	0	0	0	0	0	0	0	0	0		0
c. SO ₂ Emissions Allowances	(6)	11	9	(11)	5	14	(5)	7	7	(5)	7	7	41		41
d. Big Bend Units 1 & 2 FGD	176	188	945	2,398	464	794	1,000	1,000	1,000	1,000	0	0	8,966		8,966
e. Big Bend PM Minimization and Monitoring	17,045	4,150	44,199	(2,952)	26,981	16,900	18,500	18,500	18,500	18,500	18,500	19,923	218,747		218,747
f. Big Bend NO _x Emissions Reduction	0	0	2,950	0	0	0	0	0	0	0	0	0	2,950		2,950
g. NPDES Annual Surveillance Fees	0	34,500	0	0	0	0	0	0	0	0	0	0	34,500	\$34,500	
h. Gannon Thermal Discharge Study	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
i. Polk NO _x Emissions Reduction	519	76	0	0	0	0	0	0	0	0	0	0	595		595
j. Bayside SCR and Ammonia	11,422	14,882	17,237	15,349	16,033	3,250	12,000	12,000	11,000	10,000	8,000	8,000	139,173		139,173
k. Big Bend Unit 4 SOFA	0	0	0	0	0	0	0	0	0	0	0	0	0		0
l. Big Bend Unit 1 Pre-SCR	0	0	0	0	0	0	0	0	0	0	0	0	0		0
m. Big Bend Unit 2 Pre-SCR	0	0	0	0	0	0	0	0	0	0	0	0	0		0
n. Big Bend Unit 3 Pre-SCR	0	0	0	0	0	0	0	0	0	0	0	0	0		0
o. Clean Water Act Section 316(b) Phase II Study	(1,368)	1,006	200	400	218	0	0	0	0	0	2,500	3,065	6,020	6,020	
p. Arsenic Groundwater Standard Program	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
q. Big Bend 1 SCR	0	0	0	0	0	0	0	0	0	0	0	0	0		0
r. Big Bend 2 SCR	15,753	9,249	6,312	91	78	417	14,216	13,361	14,964	31,900	0	0	106,340		106,340
s. Big Bend 3 SCR	40,305	41,595	16,619	5,616	15,451	90,744	39,638	34,892	34,495	37,843	110,731	74,745	542,672		542,672
t. Big Bend 4 SCR	99,349	89,285	88,800	42,513	61,380	176,163	75,768	77,978	76,773	54,653	15,000	35,817	893,479		893,479
u. Mercury Air Toxics Standards	0	0	5,539	0	(45)	0	0	0	0	0	0	0	5,494		5,494
v. Greenhouse Gas Reduction Program	0	0	0	0	93,149	0	0	0	0	0	0	0	93,149		93,149
w. Big Bend Gypsum Storage Facility (East 40)	7,164	14,525	1,005	13,307	10,773	20,080	92,524	92,524	92,524	92,524	92,524	92,524	621,996		621,996
x. Coal Combustion Residuals (CCR) Rule - Phase I	516,830	(392,842)	483,934	2,758	0	152,542	0	0	0	0	0	0	763,222		763,222
y. Big Bend ELG Compliance	0	0	0	0	0	0	0	0	0	0	0	0	0		0
z. Coal Combustion Residuals (CCR) Rule - Phase II	540,408	752,471	1,239,623	1,178,542	1,216,291	686,013	200,000	0	0	0	0	0	5,813,349		5,813,349
aa. Big Bend Unit 1 Sec. 316(b) Impingement Mortality	0	0	0	0	0	0	0	0	0	0	0	0	0		0
2. Total of O&M Activities	1,247,596	569,096	1,907,372	1,258,012	1,440,778	1,146,917	453,640	250,262	249,262	246,415	247,262	234,080	9,250,693	\$40,520	\$9,210,173
3. Recoverable Costs Allocated to Energy	1,248,964	533,590	1,907,172	1,257,612	1,440,560	1,146,917	453,640	250,262	249,262	246,415	244,762	231,015	9,210,173		
4. Recoverable Costs Allocated to Demand	(1,368)	35,506	200	400	218	0	0	0	0	0	2,500	3,065	40,520		
5. Retail Energy Jurisdictional Factor	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000			
6. Retail Demand Jurisdictional Factor	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000			
7. Jurisdictional Energy Recoverable Costs (A)	1,248,964	533,590	1,907,172	1,257,612	1,440,560	1,146,917	453,640	250,262	249,262	246,415	244,762	231,015	9,210,172		
8. Jurisdictional Demand Recoverable Costs (B)	(1,368)	35,506	200	400	218	0	0	0	0	0	2,500	3,065	40,521		
9. Total Jurisdictional Recoverable Costs for O&M Activities (Lines 7 + 8)	\$1,247,596	\$569,096	\$1,907,372	\$1,258,012	\$1,440,778	\$1,146,917	\$453,640	\$250,262	\$249,262	\$246,415	\$247,262	\$234,080	\$9,250,693		

Notes:

- (A) Line 3 x Line 5
(B) Line 4 x Line 6

Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Current Period Actual / Estimated Amount
January 2021 to December 2021

Form 42 - 6E

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

Line		(1)	(2)	(3)	(4)
		Actual / Estimated	Original Projection	Variance Amount	Percent
1.	Description of Investment Projects				
a.	Big Bend Unit 3 Flue Gas Desulfurization Integration	\$903,783	\$906,095	(\$2,312)	-0.3%
b.	Big Bend Units 1 & 2 Flue Gas Conditioning	192,990	193,042	(52)	0.0%
c.	Big Bend Unit 4 Continuous Emissions Monitors	45,522	45,598	(76)	-0.2%
d.	Big Bend Fuel Oil Tank # 1 Upgrade	63,892	63,896	(4)	0.0%
e.	Big Bend Fuel Oil Tank # 2 Upgrade	105,079	105,098	(19)	0.0%
f.	Big Bend Unit 1 Classifier Replacement	69,128	69,201	(73)	-0.1%
g.	Big Bend Unit 2 Classifier Replacement	50,424	50,482	(58)	-0.1%
h.	Big Bend Section 114 Mercury Testing Platform	7,943	7,958	(15)	-0.2%
i.	Big Bend Units 1 & 2 FGD	5,431,446	5,440,931	(9,485)	-0.2%
j.	Big Bend FGD Optimization and Utilization	1,503,371	1,507,233	(3,862)	-0.3%
k.	Big Bend NO _x Emissions Reduction	485,706	487,214	(1,508)	-0.3%
l.	Big Bend PM Minimization and Monitoring	1,680,736	1,684,675	(3,939)	-0.2%
m.	Polk NO _x Emissions Reduction	103,219	103,428	(209)	-0.2%
n.	Big Bend Unit 4 SOFA	185,038	185,486	(448)	-0.2%
o.	Big Bend Unit 1 Pre-SCR	124,987	125,229	(242)	-0.2%
p.	Big Bend Unit 2 Pre-SCR	119,909	120,162	(253)	-0.2%
q.	Big Bend Unit 3 Pre-SCR	216,230	216,730	(500)	-0.2%
r.	Big Bend Unit 1 SCR	7,151,546	7,165,809	(14,263)	-0.2%
s.	Big Bend Unit 2 SCR	7,876,719	7,893,828	(17,109)	-0.2%
t.	Big Bend Unit 3 SCR	6,415,803	6,429,857	(14,054)	-0.2%
u.	Big Bend Unit 4 SCR	5,168,642	5,199,976	(31,334)	-0.6%
v.	Big Bend FGD System Reliability	2,007,420	2,013,174	(5,754)	-0.3%
w.	Mercury Air Toxics Standards	781,102	783,036	(1,934)	-0.2%
x.	SO ₂ Emissions Allowances	(2,688)	(2,688)	0	0.0%
y.	Big Bend Gypsum Storage Facility	1,985,437	1,991,084	(5,647)	-0.3%
z.	Big Bend Coal Combustion Residual Rule (CCR Rule)	325,512	362,933	(37,421)	-10.3%
aa.	Coal Combustion Residuals (CCR-Phase II)	128,327	328,169	(199,842)	-60.9%
ab.	Big Bend ELG Compliance	439,715	782,650	(342,935)	-43.8%
ac.	Big Bend Unit 1 Sec. 316(b) Impingement Mortality	484,564	452,502	32,062	7.1%
2.	Total Investment Projects - Recoverable Costs	\$44,051,502	\$44,712,788	(\$661,286)	-1.5%
3.	Recoverable Costs Allocated to Energy	\$42,504,413	\$42,617,540	(\$113,127)	-0.3%
4.	Recoverable Costs Allocated to Demand	\$1,547,089	\$2,095,248	(\$548,159)	-26.2%

Notes:

Column (1) is the End of Period Totals on Form 42-7E.

Column (2) is the approved projected amount in accordance with FPSC Order No. PSC-2020-0433-FOF-EI.

Column (3) = Column (1) - Column (2)

Column (4) = Column (3) / Column (2)

Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Current Period Actual / Estimated Amount
January 2021 to December 2021

Form 42-7E

Capital Investment Projects-Recoverable Costs
(in Dollars)

Line	Description (A)		Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total	Method of Classification Demand	Energy
1.	a. Big Bend Unit 3 Flue Gas Desulfurization Integration	1	\$76,352	\$76,163	\$75,975	\$75,786	\$75,598	\$75,409	\$75,221	\$75,033	\$74,844	\$74,656	\$74,467	\$74,279	\$903,783		\$903,783
	b. Big Bend Units 1 and 2 Flue Gas Conditioning	2	17,770	17,665	17,559	17,454	17,349	17,243	17,138	17,031	16,926	16,821	12,287	7,747	192,990		192,990
	c. Big Bend Unit 4 Continuous Emissions Monitors	3	3,877	3,862	3,847	3,831	3,816	3,801	3,786	3,771	3,756	3,740	3,725	3,710	45,522		45,522
	d. Big Bend Fuel Oil Tank # 1 Upgrade	4	5,508	5,475	5,441	5,408	5,375	5,341	5,308	5,274	5,241	5,207	5,174	5,140	63,892	\$63,892	
	e. Big Bend Fuel Oil Tank # 2 Upgrade	5	9,060	9,004	8,949	8,894	8,839	8,784	8,728	8,674	8,618	8,564	8,508	8,457	105,079	105,079	
	f. Big Bend Unit 1 Classifier Replacement	6	5,918	5,890	5,861	5,832	5,804	5,775	5,746	5,718	5,689	5,660	5,632	5,603	69,128		69,128
	g. Big Bend Unit 2 Classifier Replacement	7	4,311	4,292	4,272	4,251	4,231	4,212	4,192	4,172	4,153	4,133	4,112	4,093	50,424		50,424
	h. Big Bend Section 114 Mercury Testing Platform	8	673	670	669	666	665	663	661	659	657	655	654	651	7,943		7,943
	i. Big Bend Units 1 & 2 FGD	9	462,034	460,323	458,612	456,900	455,188	453,476	451,765	450,053	448,341	446,629	444,918	443,207	5,431,446		5,431,446
	j. Big Bend FGD Optimization and Utilization	10	126,993	126,682	126,371	126,060	125,748	125,436	125,125	124,814	124,503	124,191	123,880	123,568	1,503,371		1,503,371
	k. Big Bend NO _x Emissions Reduction	11	40,842	40,775	40,709	40,642	40,575	40,509	40,442	40,376	40,309	40,242	40,176	40,109	485,706		485,706
	l. Big Bend PM Minimization and Monitoring	12	142,249	141,851	141,454	141,056	140,658	140,260	139,863	139,465	139,067	138,669	138,271	137,873	1,680,736		1,680,736
	m. Polk NO _x Emissions Reduction	13	8,761	8,732	8,703	8,674	8,645	8,616	8,587	8,558	8,529	8,500	8,471	8,443	103,219		103,219
	n. Big Bend Unit 4 SOFA	14	15,650	15,608	15,566	15,524	15,483	15,441	15,399	15,357	15,316	15,274	15,231	15,189	185,038		185,038
	o. Big Bend Unit 1 Pre-SCR	15	10,613	10,577	10,542	10,505	10,470	10,433	10,398	10,361	10,326	10,290	10,254	10,218	124,987		124,987
	p. Big Bend Unit 2 Pre-SCR	16	10,167	10,136	10,104	10,072	10,041	10,008	9,976	9,945	9,913	9,881	9,849	9,817	119,909		119,909
	q. Big Bend Unit 3 Pre-SCR	17	18,305	18,253	18,201	18,149	18,097	18,045	17,993	17,942	17,890	17,837	17,785	17,733	216,230		216,230
	r. Big Bend Unit 1 SCR	18	607,075	605,055	603,034	601,013	598,993	596,972	594,952	592,931	590,910	588,891	586,870	584,850	7,151,546		7,151,546
	s. Big Bend Unit 2 SCR	19	667,621	665,580	663,538	661,497	659,456	657,414	655,372	653,331	651,290	649,248	647,207	645,165	7,876,719		7,876,719
	t. Big Bend Unit 3 SCR	20	543,711	542,063	540,416	538,768	537,122	535,474	533,827	532,179	530,531	528,885	527,237	525,590	6,415,803		6,415,803
	u. Big Bend Unit 4 SCR	21	436,451	435,193	433,935	432,682	431,444	430,222	429,033	427,886	427,710	426,526	425,327	424,127	5,168,642		5,168,642
	v. Big Bend FGD System Reliability	22	169,139	168,802	168,465	168,128	167,791	167,454	167,116	166,779	166,442	166,105	165,768	165,431	2,007,420		2,007,420
	w. Mercury Air Toxics Standards	23	65,878	65,731	65,586	65,440	65,295	65,148	65,003	64,856	64,751	64,604	64,458	64,312	781,102		781,102
	x. SO ₂ Emissions Allowances (B)	24	(224)	(224)	(224)	(224)	(224)	(224)	(224)	(224)	(224)	(224)	(224)	(224)	(2,688)		(2,688)
	y. Big Bend Gypsum Storage Facility	25	167,317	166,978	166,639	166,301	165,962	165,623	165,284	164,945	164,606	164,267	163,927	163,588	1,985,437		1,985,437
	z. Big Bend Coal Combustion Residual Rule (CCR Rule)	26	21,293	24,405	25,609	26,297	26,387	26,540	26,902	27,193	27,178	27,163	33,300	33,245	325,512	325,512	
	aa. Coal Combustion Residuals (CCR-Phase II)	27	7,601	7,769	7,902	7,928	7,968	8,017	8,885	10,593	12,293	13,130	18,137	18,104	128,327		128,327
	ab. Big Bend ELG Compliance	28	16,932	17,841	19,181	20,086	21,479	24,827	30,684	36,714	42,484	56,250	71,602	81,635	439,715		439,715
	ac. Big Bend Unit 1 Impingement Mortality - 316(b)	29	8,543	10,985	18,169	25,414	27,405	31,532	37,493	43,713	53,761	67,297	77,634	82,618	484,564		484,564
2.	Total Investment Projects - Recoverable Costs		3,670,420	3,666,136	3,665,085	3,663,034	3,655,660	3,652,451	3,654,655	3,658,139	3,665,810	3,684,891	3,707,567	3,707,654	44,051,502		\$1,547,089 \$42,504,413
3.	Recoverable Costs Allocated to Energy		3,601,483	3,590,657	3,579,834	3,569,007	3,558,207	3,547,410	3,536,655	3,525,978	3,516,235	3,507,280	3,493,212	3,478,455	42,504,413		
4.	Recoverable Costs Allocated to Demand		68,937	75,479	85,251	94,027	97,453	105,041	118,000	132,161	149,575	177,611	214,355	229,199	1,547,089	1,547,089	
5.	Retail Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000			
6.	Retail Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000			
7.	Jurisdictional Energy Recoverable Costs (C)		3,601,483	3,590,657	3,579,834	3,569,007	3,558,207	3,547,410	3,536,655	3,525,978	3,516,235	3,507,280	3,493,212	3,478,455	42,504,413		
8.	Jurisdictional Demand Recoverable Costs (D)		68,937	75,479	85,251	94,027	97,453	105,041	118,000	132,161	149,575	177,611	214,355	229,199	1,547,089		
9.	Total Jurisdictional Recoverable Costs for Investment Projects (Lines 7 + 8)		\$3,670,420	\$3,666,136	\$3,665,085	\$3,663,034	\$3,655,660	\$3,652,451	\$3,654,655	\$3,658,139	\$3,665,810	\$3,684,891	\$3,707,567	\$3,707,654	\$44,051,502		

Notes:

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

Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Current Period Actual / Estimated Amount
January 2021 to December 2021

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other - AFUDC (excl from CWIP)		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$13,763,263	\$13,763,263	\$13,763,263	\$13,763,263	\$13,763,263	\$13,763,263	\$13,763,263	\$13,763,263	\$13,763,263	\$13,763,263	\$13,763,263	\$13,763,263	\$13,763,263	
3.	Less: Accumulated Depreciation	(6,478,449)	(6,507,287)	(6,536,125)	(6,564,963)	(6,593,801)	(6,622,639)	(6,651,477)	(6,680,315)	(6,709,153)	(6,737,991)	(6,766,829)	(6,795,667)	(6,824,505)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	\$7,284,814	\$7,255,976	\$7,227,138	\$7,198,300	\$7,169,462	\$7,140,624	\$7,111,786	\$7,082,948	\$7,054,110	\$7,025,272	\$6,996,434	\$6,967,596	\$6,938,758	
6.	Average Net Investment		7,270,395	7,241,557	7,212,719	7,183,881	7,155,043	7,126,205	7,097,367	7,068,529	7,039,691	7,010,853	6,982,015	6,953,177	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$37,569	\$37,420	\$37,271	\$37,122	\$36,973	\$36,824	\$36,675	\$36,526	\$36,377	\$36,228	\$36,079	\$35,930	\$440,994
b.	Debt Component Grossed Up For Taxes (C)		9,945	9,905	9,866	9,826	9,787	9,747	9,708	9,669	9,629	9,590	9,550	9,511	116,733
8.	Investment Expenses														
a.	Depreciation (D)		28,838	28,838	28,838	28,838	28,838	28,838	28,838	28,838	28,838	28,838	28,838	28,838	346,056
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		76,352	76,163	75,975	75,786	75,598	75,409	75,221	75,033	74,844	74,656	74,467	74,279	903,783
a.	Recoverable Costs Allocated to Energy		76,352	76,163	75,975	75,786	75,598	75,409	75,221	75,033	74,844	74,656	74,467	74,279	903,783
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		76,352	76,163	75,975	75,786	75,598	75,409	75,221	75,033	74,844	74,656	74,467	74,279	903,783
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$76,352	\$76,163	\$75,975	\$75,786	\$75,598	\$75,409	\$75,221	\$75,033	\$74,844	\$74,656	\$74,467	\$74,279	\$903,783

Notes:

- (A) Applicable depreciable base for Big Bend; accounts 312.45 (\$13,435,775), 315.45 (\$327,307), and 312.40 (\$182).
 (B) Line 6 x 6.2009% x 1/12. Based on ROE of 10.25% and weighted income tax rate of 24.522% (expansion factor of 1.32830)
 (C) Line 6 x 1.6414% x 1/12
 (D) Applicable depreciation rate is 2.5%, 3.1%, and 3.4%
 (E) Line 9a x Line 10
 (F) Line 9b x Line 11

Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Current Period Actual / Estimated Amount
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Form 42-8E
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Return on Capital Investments, Depreciation and Taxes
For Project: Big Bend Units 1 and 2 Flue Gas Conditioning
(in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	
3.	Less: Accumulated Depreciation	(4,760,354)	(4,776,495)	(4,792,636)	(4,808,777)	(4,824,918)	(4,841,059)	(4,857,200)	(4,873,341)	(4,889,482)	(4,905,623)	(4,921,764)	(4,933,462)	(4,940,682)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	\$257,380	\$241,239	\$225,098	\$208,957	\$192,816	\$176,675	\$160,534	\$144,393	\$128,252	\$112,111	\$95,970	\$84,272	\$77,052	
6.	Average Net Investment		249,310	233,169	217,028	200,887	184,746	168,605	152,464	136,323	120,182	104,041	90,121	80,662	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$1,288	\$1,205	\$1,121	\$1,038	\$955	\$871	\$788	\$704	\$621	\$538	\$466	\$417	\$10,012
b.	Debt Component Grossed Up For Taxes (C)		341	319	297	275	253	231	209	186	164	142	123	110	2,650
8.	Investment Expenses														
a.	Depreciation (D)		16,141	16,141	16,141	16,141	16,141	16,141	16,141	16,141	16,141	16,141	11,698	7,220	180,328
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		17,770	17,665	17,559	17,454	17,349	17,243	17,138	17,031	16,926	16,821	12,287	7,747	192,990
a.	Recoverable Costs Allocated to Energy		17,770	17,665	17,559	17,454	17,349	17,243	17,138	17,031	16,926	16,821	12,287	7,747	192,990
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		17,770	17,665	17,559	17,454	17,349	17,243	17,138	17,031	16,926	16,821	12,287	7,747	192,990
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$17,770	\$17,665	\$17,559	\$17,454	\$17,349	\$17,243	\$17,138	\$17,031	\$16,926	\$16,821	\$12,287	\$7,747	\$192,990

Notes:

- (A) Applicable depreciable base for Big Bend; accounts 312.41 (\$2,676,217) and 312.42 (\$2,341,517).
 (B) Line 6 x 6.2009% x 1/12. Based on ROE of 10.25% and weighted income tax rate of 24.522% (expansion factor of 1.32830)
 (C) Line 6 x 1.6414% x 1/12
 (D) Applicable depreciation rate is 4.0% and 3.7%
 (E) Line 9a x Line 10
 (F) Line 9b x Line 11

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	
3.	Less: Accumulated Depreciation	(625,325)	(627,635)	(629,945)	(632,255)	(634,565)	(636,875)	(639,185)	(641,495)	(643,805)	(646,115)	(648,425)	(650,735)	(653,045)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	\$240,886	\$238,576	\$236,266	\$233,956	\$231,646	\$229,336	\$227,026	\$224,716	\$222,406	\$220,096	\$217,786	\$215,476	\$213,166	
6.	Average Net Investment		239,731	237,421	235,111	232,801	230,491	228,181	225,871	223,561	221,251	218,941	216,631	214,321	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$1,239	\$1,227	\$1,215	\$1,203	\$1,191	\$1,179	\$1,167	\$1,155	\$1,143	\$1,131	\$1,119	\$1,107	\$14,076
b.	Debt Component Grossed Up For Taxes (C)		328	325	322	318	315	312	309	306	303	299	296	293	3,726
8.	Investment Expenses														
a.	Depreciation (D)		2,310	2,310	2,310	2,310	2,310	2,310	2,310	2,310	2,310	2,310	2,310	2,310	27,720
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		3,877	3,862	3,847	3,831	3,816	3,801	3,786	3,771	3,756	3,740	3,725	3,710	45,522
a.	Recoverable Costs Allocated to Energy		3,877	3,862	3,847	3,831	3,816	3,801	3,786	3,771	3,756	3,740	3,725	3,710	45,522
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		3,877	3,862	3,847	3,831	3,816	3,801	3,786	3,771	3,756	3,740	3,725	3,710	45,522
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$3,877	\$3,862	\$3,847	\$3,831	\$3,816	\$3,801	\$3,786	\$3,771	\$3,756	\$3,740	\$3,725	\$3,710	\$45,522

Notes:

- (A) Applicable depreciable base for Big Bend; account 315.44
 (B) Line 6 x 6.2009% x 1/12. Based on ROE of 10.25% and weighted income tax rate of 24.522% (expansion factor of 1.32830)
 (C) Line 6 x 1.6414% x 1/12
 (D) Applicable depreciation rate is 3.2%
 (E) Line 9a x Line 10
 (F) Line 9b x Line 11

Tampa Electric Company
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Return on Capital Investments, Depreciation and Taxes
For Project: Big Bend Fuel Oil Tank # 1 Upgrade
(in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$497,578	\$497,578	\$497,578	\$497,578	\$497,578	\$497,578	\$497,578	\$497,578	\$497,578	\$497,578	\$497,578	\$497,578	\$497,578	
3.	Less: Accumulated Depreciation	(436,102)	(441,225)	(446,348)	(451,471)	(456,594)	(461,717)	(466,840)	(471,963)	(477,086)	(482,209)	(487,332)	(492,455)	(497,578)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	\$61,476	\$56,353	\$51,230	\$46,107	\$40,984	\$35,861	\$30,738	\$25,615	\$20,492	\$15,369	\$10,246	\$5,123	\$0	
6.	Average Net Investment		58,915	53,792	48,669	43,546	38,423	33,300	28,177	23,054	17,931	12,808	7,685	2,562	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$304	\$278	\$251	\$225	\$199	\$172	\$146	\$119	\$93	\$66	\$40	\$13	\$1,906
b.	Debt Component Grossed Up For Taxes (C)		81	74	67	60	53	46	39	32	25	18	11	4	510
8.	Investment Expenses														
a.	Depreciation (D)		5,123	5,123	5,123	5,123	5,123	5,123	5,123	5,123	5,123	5,123	5,123	5,123	61,476
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		5,508	5,475	5,441	5,408	5,375	5,341	5,308	5,274	5,241	5,207	5,174	5,140	63,892
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		5,508	5,475	5,441	5,408	5,375	5,341	5,308	5,274	5,241	5,207	5,174	5,140	63,892
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (F)		5,508	5,475	5,441	5,408	5,375	5,341	5,308	5,274	5,241	5,207	5,174	5,140	63,892
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$5,508	\$5,475	\$5,441	\$5,408	\$5,375	\$5,341	\$5,308	\$5,274	\$5,241	\$5,207	\$5,174	\$5,140	\$63,892

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.40
 (B) Line 6 x 6.2009% x 1/12. Based on ROE of 10.25% and weighted income tax rate of 24.522% (expansion factor of 1.32830)
 (C) Line 6 x 1.6414% x 1/12
 (D) Applicable depreciation rate is 12.4%
 (E) Line 9a x Line 10
 (F) Line 9b x Line 11

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Return on Capital Investments, Depreciation and Taxes
For Project: Big Bend Fuel Oil Tank # 2 Upgrade
(in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$818,401	\$818,401	\$818,401	\$818,401	\$818,401	\$818,401	\$818,401	\$818,401	\$818,401	\$818,401	\$818,401	\$818,401	\$818,401	
3.	Less: Accumulated Depreciation	(717,286)	(725,712)	(734,138)	(742,564)	(750,990)	(759,416)	(767,842)	(776,268)	(784,694)	(793,120)	(801,546)	(809,972)	(818,401)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	\$101,115	\$92,689	\$84,263	\$75,837	\$67,411	\$58,985	\$50,559	\$42,133	\$33,707	\$25,281	\$16,855	\$8,429	\$0	
6.	Average Net Investment		96,902	88,476	80,050	71,624	63,198	54,772	46,346	37,920	29,494	21,068	12,642	4,215	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$501	\$457	\$414	\$370	\$327	\$283	\$239	\$196	\$152	\$109	\$65	\$22	\$3,135
b.	Debt Component Grossed Up For Taxes (C)		133	121	109	98	86	75	63	52	40	29	17	6	829
8.	Investment Expenses														
a.	Depreciation (D)		8,426	8,426	8,426	8,426	8,426	8,426	8,426	8,426	8,426	8,426	8,426	8,429	101,115
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		9,060	9,004	8,949	8,894	8,839	8,784	8,728	8,674	8,618	8,564	8,508	8,457	105,079
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		9,060	9,004	8,949	8,894	8,839	8,784	8,728	8,674	8,618	8,564	8,508	8,457	105,079
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (F)		9,060	9,004	8,949	8,894	8,839	8,784	8,728	8,674	8,618	8,564	8,508	8,457	105,079
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$9,060	\$9,004	\$8,949	\$8,894	\$8,839	\$8,784	\$8,728	\$8,674	\$8,618	\$8,564	\$8,508	\$8,457	\$105,079

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.40
 (B) Line 6 x 6.2009% x 1/12. Based on ROE of 10.25% and weighted income tax rate of 24.522% (expansion factor of 1.32830)
 (C) Line 6 x 1.6414% x 1/12
 (D) Applicable depreciation rate is 12.4%
 (E) Line 9a x Line 10
 (F) Line 9b x Line 11

Tampa Electric Company
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Return on Capital Investments, Depreciation and Taxes
For Project: Big Bend Unit 1 Classifier Replacement
(in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257
3.	Less: Accumulated Depreciation	(1,079,816)	(1,084,204)	(1,088,592)	(1,092,980)	(1,097,368)	(1,101,756)	(1,106,144)	(1,110,532)	(1,114,920)	(1,119,308)	(1,123,696)	(1,128,084)	(1,132,472)	(1,132,472)
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$236,441	\$232,053	\$227,665	\$223,277	\$218,889	\$214,501	\$210,113	\$205,725	\$201,337	\$196,949	\$192,561	\$188,173	\$183,785	
6.	Average Net Investment		234,247	229,859	225,471	221,083	216,695	212,307	207,919	203,531	199,143	194,755	190,367	185,979	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$1,210	\$1,188	\$1,165	\$1,142	\$1,120	\$1,097	\$1,074	\$1,052	\$1,029	\$1,006	\$984	\$961	\$13,028
b.	Debt Component Grossed Up For Taxes (C)		320	314	308	302	296	290	284	278	272	266	260	254	3,444
8.	Investment Expenses														
a.	Depreciation (D)		4,388	4,388	4,388	4,388	4,388	4,388	4,388	4,388	4,388	4,388	4,388	4,388	52,656
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		5,918	5,890	5,861	5,832	5,804	5,775	5,746	5,718	5,689	5,660	5,632	5,603	69,128
a.	Recoverable Costs Allocated to Energy		5,918	5,890	5,861	5,832	5,804	5,775	5,746	5,718	5,689	5,660	5,632	5,603	69,128
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		5,918	5,890	5,861	5,832	5,804	5,775	5,746	5,718	5,689	5,660	5,632	5,603	69,128
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$5,918	\$5,890	\$5,861	\$5,832	\$5,804	\$5,775	\$5,746	\$5,718	\$5,689	\$5,660	\$5,632	\$5,603	\$69,128

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.41
 (B) Line 6 x 6.2009% x 1/12. Based on ROE of 10.25% and weighted income tax rate of 24.522% (expansion factor of 1.32830)
 (C) Line 6 x 1.6414% x 1/12
 (D) Applicable depreciation rate is 4.0%
 (E) Line 9a x Line 10
 (F) Line 9b x Line 11

Tampa Electric Company
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Return on Capital Investments, Depreciation and Taxes
For Project: Big Bend Unit 2 Classifier Replacement
(in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	
3.	Less: Accumulated Depreciation	(788,166)	(791,202)	(794,238)	(797,274)	(800,310)	(803,346)	(806,382)	(809,418)	(812,454)	(815,490)	(818,526)	(821,562)	(824,598)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	\$196,628	\$193,592	\$190,556	\$187,520	\$184,484	\$181,448	\$178,412	\$175,376	\$172,340	\$169,304	\$166,268	\$163,232	\$160,196	
6.	Average Net Investment		195,110	192,074	189,038	186,002	182,966	179,930	176,894	173,858	170,822	167,786	164,750	161,714	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$1,008	\$993	\$977	\$961	\$945	\$930	\$914	\$898	\$883	\$867	\$851	\$836	\$11,063
b.	Debt Component Grossed Up For Taxes (C)		267	263	259	254	250	246	242	238	234	230	225	221	2,929
8.	Investment Expenses														
a.	Depreciation (D)		3,036	3,036	3,036	3,036	3,036	3,036	3,036	3,036	3,036	3,036	3,036	3,036	36,432
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		4,311	4,292	4,272	4,251	4,231	4,212	4,192	4,172	4,153	4,133	4,112	4,093	50,424
a.	Recoverable Costs Allocated to Energy		4,311	4,292	4,272	4,251	4,231	4,212	4,192	4,172	4,153	4,133	4,112	4,093	50,424
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		4,311	4,292	4,272	4,251	4,231	4,212	4,192	4,172	4,153	4,133	4,112	4,093	50,424
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
15.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$4,311	\$4,292	\$4,272	\$4,251	\$4,231	\$4,212	\$4,192	\$4,172	\$4,153	\$4,133	\$4,112	\$4,093	\$50,424

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.42
 (B) Line 6 x 6.2009% x 1/12. Based on ROE of 10.25% and weighted income tax rate of 24.522% (expansion factor of 1.32830)
 (C) Line 6 x 1.6414% x 1/12
 (D) Applicable depreciation rate is 3.7%
 (E) Line 9a x Line 10
 (F) Line 9b x Line 11

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Return on Capital Investments, Depreciation and Taxes
For Project: Big Bend Section 114 Mercury Testing Platform
(in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	
3.	Less: Accumulated Depreciation	(62,419)	(62,711)	(63,003)	(63,295)	(63,587)	(63,879)	(64,171)	(64,463)	(64,755)	(65,047)	(65,339)	(65,631)	(65,923)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	\$58,318	\$58,026	\$57,734	\$57,442	\$57,150	\$56,858	\$56,566	\$56,274	\$55,982	\$55,690	\$55,398	\$55,106	\$54,814	
6.	Average Net Investment		58,172	57,880	57,588	57,296	57,004	56,712	56,420	56,128	55,836	55,544	55,252	54,960	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$301	\$299	\$298	\$296	\$295	\$293	\$292	\$290	\$289	\$287	\$286	\$284	\$3,510
b.	Debt Component Grossed Up For Taxes (C)		80	79	79	78	78	78	77	77	76	76	76	75	929
8.	Investment Expenses														
a.	Depreciation (D)		292	292	292	292	292	292	292	292	292	292	292	292	3,504
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		673	670	669	666	665	663	661	659	657	655	654	651	7,943
a.	Recoverable Costs Allocated to Energy		673	670	669	666	665	663	661	659	657	655	654	651	7,943
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		673	670	669	666	665	663	661	659	657	655	654	651	7,943
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$673	\$670	\$669	\$666	\$665	\$663	\$661	\$659	\$657	\$655	\$654	\$651	\$7,943

Notes:

- (A) Applicable depreciable base for Big Bend; account 311.40
 (B) Line 6 x 6.2009% x 1/12. Based on ROE of 10.25% and weighted income tax rate of 24.522% (expansion factor of 1.32830)
 (C) Line 6 x 1.6414% x 1/12
 (D) Applicable depreciation rate is 2.9%
 (E) Line 9a x Line 10
 (F) Line 9b x Line 11

Tampa Electric Company
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Return on Capital Investments, Depreciation and Taxes
For Project: Big Bend Units 1 and 2 FGD
(in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other - AFUDC (excl from CWIP)		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$95,255,242	\$95,255,242	\$95,255,242	\$95,255,242	\$95,255,242	\$95,255,242	\$95,255,242	\$95,255,242	\$95,255,242	\$95,255,242	\$95,255,242	\$95,255,242	\$95,255,242	
3.	Less: Accumulated Depreciation	(64,503,293)	(64,765,212)	(65,027,131)	(65,289,050)	(65,550,969)	(65,812,888)	(66,074,807)	(66,336,726)	(66,598,645)	(66,860,564)	(67,122,483)	(67,384,402)	(67,646,321)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	\$30,751,949	\$30,490,030	\$30,228,111	\$29,966,192	\$29,704,273	\$29,442,354	\$29,180,435	\$28,918,516	\$28,656,597	\$28,394,678	\$28,132,759	\$27,870,840	\$27,608,921	
6.	Average Net Investment		30,620,989	30,359,070	30,097,151	29,835,232	29,573,313	29,311,394	29,049,475	28,787,556	28,525,637	28,263,718	28,001,799	27,739,880	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$158,231	\$156,878	\$155,525	\$154,171	\$152,818	\$151,464	\$150,111	\$148,757	\$147,404	\$146,050	\$144,697	\$143,344	\$1,809,450
b.	Debt Component Grossed Up For Taxes (C)		41,884	41,526	41,168	40,810	40,451	40,093	39,735	39,377	39,018	38,660	38,302	37,944	478,968
8.	Investment Expenses														
a.	Depreciation (D)		261,919	261,919	261,919	261,919	261,919	261,919	261,919	261,919	261,919	261,919	261,919	261,919	3,143,028
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		462,034	460,323	458,612	456,900	455,188	453,476	451,765	450,053	448,341	446,629	444,918	443,207	5,431,446
a.	Recoverable Costs Allocated to Energy		462,034	460,323	458,612	456,900	455,188	453,476	451,765	450,053	448,341	446,629	444,918	443,207	5,431,446
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		462,034	460,323	458,612	456,900	455,188	453,476	451,765	450,053	448,341	446,629	444,918	443,207	5,431,446
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$462,034	\$460,323	\$458,612	\$456,900	\$455,188	\$453,476	\$451,765	\$450,053	\$448,341	\$446,629	\$444,918	\$443,207	\$5,431,446

Notes:

- (A) Applicable depreciable base for Big Bend; accounts 312.46 (\$94,929,061), 312.45 (\$105,398), and 315.46 (\$220,782).
 (B) Line 6 x 6.2009% x 1/12. Based on ROE of 10.25% and weighted income tax rate of 24.522% (expansion factor of 1.32830)
 (C) Line 6 x 1.6414% x 1/12
 (D) Applicable depreciation rate is 3.3%, 2.5%, and 3.5%
 (E) Line 9a x Line 10
 (F) Line 9b x Line 11

Tampa Electric Company
Environmental Cost Recovery Clause
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Return on Capital Investments, Depreciation and Taxes
For Project: Big Bend FGD Optimization and Utilization
(in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$22,653,929	\$22,653,929	\$22,653,929	\$22,653,929	\$22,653,929	\$22,653,929	\$22,653,929	\$22,653,929	\$22,653,929	\$22,653,929	\$22,653,929	\$22,653,929	\$22,653,929	
3.	Less: Accumulated Depreciation	(10,488,770)	(10,536,417)	(10,584,064)	(10,631,711)	(10,679,358)	(10,727,005)	(10,774,652)	(10,822,299)	(10,869,946)	(10,917,593)	(10,965,240)	(11,012,887)	(11,060,534)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$12,165,159	\$12,117,512	\$12,069,865	\$12,022,218	\$11,974,571	\$11,926,924	\$11,879,277	\$11,831,630	\$11,783,983	\$11,736,336	\$11,688,689	\$11,641,042	\$11,593,395	
6.	Average Net Investment		12,141,336	12,093,689	12,046,042	11,998,395	11,950,748	11,903,101	11,855,454	11,807,807	11,760,160	11,712,513	11,664,866	11,617,219	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$62,739	\$62,493	\$62,247	\$62,001	\$61,754	\$61,508	\$61,262	\$61,016	\$60,770	\$60,523	\$60,277	\$60,031	\$736,621
b.	Debt Component Grossed Up For Taxes (C)		16,607	16,542	16,477	16,412	16,347	16,281	16,216	16,151	16,086	16,021	15,956	15,890	194,986
8.	Investment Expenses														
a.	Depreciation (D)		47,647	47,647	47,647	47,647	47,647	47,647	47,647	47,647	47,647	47,647	47,647	47,647	571,764
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		126,993	126,682	126,371	126,060	125,748	125,436	125,125	124,814	124,503	124,191	123,880	123,568	1,503,371
a.	Recoverable Costs Allocated to Energy		126,993	126,682	126,371	126,060	125,748	125,436	125,125	124,814	124,503	124,191	123,880	123,568	1,503,371
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		126,993	126,682	126,371	126,060	125,748	125,436	125,125	124,814	124,503	124,191	123,880	123,568	1,503,371
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$126,993	\$126,682	\$126,371	\$126,060	\$125,748	\$125,436	\$125,125	\$124,814	\$124,503	\$124,191	\$123,880	\$123,568	\$1,503,371

Notes:

- (A) Applicable depreciable base for Big Bend; accounts 312.45 (\$21,855,886), 311.45 (\$40,016), 316.40 (\$71,401), 315.45 (\$594,901), 312.42 (\$1,637), and 312.40 (\$90,088).
 (B) Line 6 x 6.2009% x 1/12. Based on ROE of 10.25% and weighted income tax rate of 24.522% (expansion factor of 1.32830)
 (C) Line 6 x 1.6414% x 1/12
 (D) Applicable depreciation rate is 2.5%, 2.0%, 4.2%, 3.1%, 3.7%, and 3.4%
 (E) Line 9a x Line 10
 (F) Line 9b x Line 11

Tampa Electric Company
Environmental Cost Recovery Clause
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Return on Capital Investments, Depreciation and Taxes
For Project: Big Bend NO_x Emissions Reduction
(in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Actual November	Estimate December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$3,190,852	\$3,190,852	\$3,190,852	\$3,190,852	\$3,190,852	\$3,190,852	\$3,190,852	\$3,190,852	\$3,190,852	\$3,190,852	\$3,190,852	\$3,190,852	\$3,190,852	
3.	Less: Accumulated Depreciation	1,505,355	1,495,171	1,484,987	1,474,803	1,464,619	1,454,435	1,444,251	1,434,067	1,423,883	1,413,699	1,403,515	1,393,331	1,383,147	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	<u>\$4,696,207</u>	<u>\$4,686,023</u>	<u>\$4,675,839</u>	<u>\$4,665,655</u>	<u>\$4,655,471</u>	<u>\$4,645,287</u>	<u>\$4,635,103</u>	<u>\$4,624,919</u>	<u>\$4,614,735</u>	<u>\$4,604,551</u>	<u>\$4,594,367</u>	<u>\$4,584,183</u>	<u>\$4,573,999</u>	
6.	Average Net Investment		4,691,115	4,680,931	4,670,747	4,660,563	4,650,379	4,640,195	4,630,011	4,619,827	4,609,643	4,599,459	4,589,275	4,579,091	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$24,241	\$24,188	\$24,136	\$24,083	\$24,030	\$23,978	\$23,925	\$23,873	\$23,820	\$23,767	\$23,715	\$23,662	\$287,418
b.	Debt Component Grossed Up For Taxes (C)		6,417	6,403	6,389	6,375	6,361	6,347	6,333	6,319	6,305	6,291	6,277	6,263	76,080
8.	Investment Expenses														
a.	Depreciation (D)		10,184	10,184	10,184	10,184	10,184	10,184	10,184	10,184	10,184	10,184	10,184	10,184	122,208
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		40,842	40,775	40,709	40,642	40,575	40,509	40,442	40,376	40,309	40,242	40,176	40,109	485,706
a.	Recoverable Costs Allocated to Energy		40,842	40,775	40,709	40,642	40,575	40,509	40,442	40,376	40,309	40,242	40,176	40,109	485,706
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		40,842	40,775	40,709	40,642	40,575	40,509	40,442	40,376	40,309	40,242	40,176	40,109	485,706
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		<u>\$40,842</u>	<u>\$40,775</u>	<u>\$40,709</u>	<u>\$40,642</u>	<u>\$40,575</u>	<u>\$40,509</u>	<u>\$40,442</u>	<u>\$40,376</u>	<u>\$40,309</u>	<u>\$40,242</u>	<u>\$40,176</u>	<u>\$40,109</u>	<u>\$485,706</u>

Notes:

- (A) Applicable depreciable base for Big Bend; accounts 312.41 (\$1,675,171), 312.42 (\$1,075,718), and 312.43 (\$439,963).
 (B) Line 6 x 6.2009% x 1/12. Based on ROE of 10.25% and weighted income tax rate of 24.522% (expansion factor of 1.32830)
 (C) Line 6 x 1.6414% x 1/12
 (D) Applicable depreciation rate is 4.0%, 3.7%, and 3.5%
 (E) Line 9a x Line 10
 (F) Line 9b x Line 11

Tampa Electric Company
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Return on Capital Investments, Depreciation and Taxes
For Project: PM Minimization and Monitoring
(in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$19,757,750	\$19,757,750	\$19,757,750	\$19,757,750	\$19,757,750	\$19,757,750	\$19,757,750	\$19,757,750	\$19,757,750	\$19,757,750	\$19,757,750	\$19,757,750	\$19,757,750	
3.	Less: Accumulated Depreciation	(7,275,250)	(7,336,122)	(7,396,994)	(7,457,866)	(7,518,738)	(7,579,610)	(7,640,482)	(7,701,354)	(7,762,226)	(7,823,098)	(7,883,970)	(7,944,842)	(8,005,714)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	\$12,482,500	\$12,421,628	\$12,360,756	\$12,299,884	\$12,239,012	\$12,178,140	\$12,117,268	\$12,056,396	\$11,995,524	\$11,934,652	\$11,873,780	\$11,812,908	\$11,752,036	
6.	Average Net Investment		12,452,064	12,391,192	12,330,320	12,269,448	12,208,576	12,147,704	12,086,832	12,025,960	11,965,088	11,904,216	11,843,344	11,782,472	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$64,345	\$64,030	\$63,716	\$63,401	\$63,087	\$62,772	\$62,458	\$62,143	\$61,829	\$61,514	\$61,199	\$60,885	\$751,379
b.	Debt Component Grossed Up For Taxes (C)		17,032	16,949	16,866	16,783	16,699	16,616	16,533	16,450	16,366	16,283	16,200	16,116	198,893
8.	Investment Expenses														
a.	Depreciation (D)		60,872	60,872	60,872	60,872	60,872	60,872	60,872	60,872	60,872	60,872	60,872	60,872	730,464
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		142,249	141,851	141,454	141,056	140,658	140,260	139,863	139,465	139,067	138,669	138,271	137,873	1,680,736
a.	Recoverable Costs Allocated to Energy		142,249	141,851	141,454	141,056	140,658	140,260	139,863	139,465	139,067	138,669	138,271	137,873	1,680,736
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		142,249	141,851	141,454	141,056	140,658	140,260	139,863	139,465	139,067	138,669	138,271	137,873	1,680,736
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$142,249	\$141,851	\$141,454	\$141,056	\$140,658	\$140,260	\$139,863	\$139,465	\$139,067	\$138,669	\$138,271	\$137,873	\$1,680,736

Notes:

- (A) Applicable depreciable base for Big Bend; accounts 312.41 (\$5,831,465), 312.42 (\$5,153,072), 312.43 (\$7,875,560), 315.41 (\$17,504), 315.44 (\$351,594), and 315.43 (\$528,554).
 (B) Line 6 x 6.2009% x 1/12. Based on ROE of 10.25% and weighted income tax rate of 24.522% (expansion factor of 1.32830)
 (C) Line 6 x 1.6414% x 1/12
 (D) Applicable depreciation rate is 4.0%, 3.7%, 3.5%, 3.5%, 3.2%, and 3.6%
 (E) Line 9a x Line 10
 (F) Line 9b x Line 11

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	
3.	Less: Accumulated Depreciation	(895,674)	(900,098)	(904,522)	(908,946)	(913,370)	(917,794)	(922,218)	(926,642)	(931,066)	(935,490)	(939,914)	(944,338)	(948,762)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	\$665,799	\$661,375	\$656,951	\$652,527	\$648,103	\$643,679	\$639,255	\$634,831	\$630,407	\$625,983	\$621,559	\$617,135	\$612,711	
6.	Average Net Investment		663,587	659,163	654,739	650,315	645,891	641,467	637,043	632,619	628,195	623,771	619,347	614,923	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$3,429	\$3,406	\$3,383	\$3,360	\$3,338	\$3,315	\$3,292	\$3,269	\$3,246	\$3,223	\$3,200	\$3,178	\$39,639
b.	Debt Component Grossed Up For Taxes (C)		908	902	896	890	883	877	871	865	859	853	847	841	10,492
8.	Investment Expenses														
a.	Depreciation (D)		4,424	4,424	4,424	4,424	4,424	4,424	4,424	4,424	4,424	4,424	4,424	4,424	53,088
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		8,761	8,732	8,703	8,674	8,645	8,616	8,587	8,558	8,529	8,500	8,471	8,443	103,219
a.	Recoverable Costs Allocated to Energy		8,761	8,732	8,703	8,674	8,645	8,616	8,587	8,558	8,529	8,500	8,471	8,443	103,219
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		8,761	8,732	8,703	8,674	8,645	8,616	8,587	8,558	8,529	8,500	8,471	8,443	103,219
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$8,761	\$8,732	\$8,703	\$8,674	\$8,645	\$8,616	\$8,587	\$8,558	\$8,529	\$8,500	\$8,471	\$8,443	\$103,219

Notes:

- (A) Applicable depreciable base for Polk; account 342.81
(B) Line 6 x 6.2009% x 1/12. Based on ROE of 10.25% and weighted income tax rate of 24.522% (expansion factor of 1.32830)
(C) Line 6 x 1.6414% x 1/12
(D) Applicable depreciation rate is 3.4%
(E) Line 9a x Line 10
(F) Line 9b x Line 11

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$2,558,730	\$2,558,730	\$2,558,730	\$2,558,730	\$2,558,730	\$2,558,730	\$2,558,730	\$2,558,730	\$2,558,730	\$2,558,730	\$2,558,730	\$2,558,730	\$2,558,730	
3.	Less: Accumulated Depreciation	(1,139,726)	(1,146,123)	(1,152,520)	(1,158,917)	(1,165,314)	(1,171,711)	(1,178,108)	(1,184,505)	(1,190,902)	(1,197,299)	(1,203,696)	(1,210,093)	(1,216,490)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	<u>\$1,419,004</u>	<u>\$1,412,607</u>	<u>\$1,406,210</u>	<u>\$1,399,813</u>	<u>\$1,393,416</u>	<u>\$1,387,019</u>	<u>\$1,380,622</u>	<u>\$1,374,225</u>	<u>\$1,367,828</u>	<u>\$1,361,431</u>	<u>\$1,355,034</u>	<u>\$1,348,637</u>	<u>\$1,342,240</u>	
6.	Average Net Investment		1,415,806	1,409,409	1,403,012	1,396,615	1,390,218	1,383,821	1,377,424	1,371,027	1,364,630	1,358,233	1,351,836	1,345,439	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$7,316	\$7,283	\$7,250	\$7,217	\$7,184	\$7,151	\$7,118	\$7,085	\$7,052	\$7,019	\$6,985	\$6,952	\$85,612
b.	Debt Component Grossed Up For Taxes (C)		1,937	1,928	1,919	1,910	1,902	1,893	1,884	1,875	1,867	1,858	1,849	1,840	22,662
8.	Investment Expenses														
a.	Depreciation (D)		6,397	6,397	6,397	6,397	6,397	6,397	6,397	6,397	6,397	6,397	6,397	6,397	76,764
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		15,650	15,608	15,566	15,524	15,483	15,441	15,399	15,357	15,316	15,274	15,231	15,189	185,038
a.	Recoverable Costs Allocated to Energy		15,650	15,608	15,566	15,524	15,483	15,441	15,399	15,357	15,316	15,274	15,231	15,189	185,038
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		15,650	15,608	15,566	15,524	15,483	15,441	15,399	15,357	15,316	15,274	15,231	15,189	185,038
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		<u>\$15,650</u>	<u>\$15,608</u>	<u>\$15,566</u>	<u>\$15,524</u>	<u>\$15,483</u>	<u>\$15,441</u>	<u>\$15,399</u>	<u>\$15,357</u>	<u>\$15,316</u>	<u>\$15,274</u>	<u>\$15,231</u>	<u>\$15,189</u>	<u>\$185,038</u>

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.44
(B) Line 6 x 6.2009% x 1/12. Based on ROE of 10.25% and weighted income tax rate of 24.522% (expansion factor of 1.32830)
(C) Line 6 x 1.6414% x 1/12
(D) Applicable depreciation rate is 3.0%
(E) Line 9a x Line 10
(F) Line 9b x Line 11

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$1,649,121	\$1,649,121	\$1,649,121	\$1,649,121	\$1,649,121	\$1,649,121	\$1,649,121	\$1,649,121	\$1,649,121	\$1,649,121	\$1,649,121	\$1,649,121	\$1,649,121	
3.	Less: Accumulated Depreciation	(863,521)	(869,018)	(874,515)	(880,012)	(885,509)	(891,006)	(896,503)	(902,000)	(907,497)	(912,994)	(918,491)	(923,988)	(929,485)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	<u>\$785,600</u>	<u>\$780,103</u>	<u>\$774,606</u>	<u>\$769,109</u>	<u>\$763,612</u>	<u>\$758,115</u>	<u>\$752,618</u>	<u>\$747,121</u>	<u>\$741,624</u>	<u>\$736,127</u>	<u>\$730,630</u>	<u>\$725,133</u>	<u>\$719,636</u>	
6.	Average Net Investment		782,852	777,355	771,858	766,361	760,864	755,367	749,870	744,373	738,876	733,379	727,882	722,385	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$4,045	\$4,017	\$3,989	\$3,960	\$3,932	\$3,903	\$3,875	\$3,846	\$3,818	\$3,790	\$3,761	\$3,733	\$46,669
b.	Debt Component Grossed Up For Taxes (C)		1,071	1,063	1,056	1,048	1,041	1,033	1,026	1,018	1,011	1,003	996	988	12,354
8.	Investment Expenses														
a.	Depreciation (D)		5,497	5,497	5,497	5,497	5,497	5,497	5,497	5,497	5,497	5,497	5,497	5,497	65,964
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		10,613	10,577	10,542	10,505	10,470	10,433	10,398	10,361	10,326	10,290	10,254	10,218	124,987
a.	Recoverable Costs Allocated to Energy		10,613	10,577	10,542	10,505	10,470	10,433	10,398	10,361	10,326	10,290	10,254	10,218	124,987
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		10,613	10,577	10,542	10,505	10,470	10,433	10,398	10,361	10,326	10,290	10,254	10,218	124,987
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		<u>\$10,613</u>	<u>\$10,577</u>	<u>\$10,542</u>	<u>\$10,505</u>	<u>\$10,470</u>	<u>\$10,433</u>	<u>\$10,398</u>	<u>\$10,361</u>	<u>\$10,326</u>	<u>\$10,290</u>	<u>\$10,254</u>	<u>\$10,218</u>	<u>\$124,987</u>

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.41
(B) Line 6 x 6.2009% x 1/12. Based on ROE of 10.25% and weighted income tax rate of 24.522% (expansion factor of 1.32830)
(C) Line 6 x 1.6414% x 1/12
(D) Applicable depreciation rate is 4.0%
(E) Line 9a x Line 10
(F) Line 9b x Line 11

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Return on Capital Investments, Depreciation and Taxes
For Project: Big Bend Unit 2 Pre-SCR
(in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887	
3.	Less: Accumulated Depreciation	(769,892)	(774,769)	(779,646)	(784,523)	(789,400)	(794,277)	(799,154)	(804,031)	(808,908)	(813,785)	(818,662)	(823,539)	(828,416)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	<u>\$811,995</u>	<u>\$807,118</u>	<u>\$802,241</u>	<u>\$797,364</u>	<u>\$792,487</u>	<u>\$787,610</u>	<u>\$782,733</u>	<u>\$777,856</u>	<u>\$772,979</u>	<u>\$768,102</u>	<u>\$763,225</u>	<u>\$758,348</u>	<u>\$753,471</u>	
6.	Average Net Investment		809,557	804,680	799,803	794,926	790,049	785,172	780,295	775,418	770,541	765,664	760,787	755,910	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$4,183	\$4,158	\$4,133	\$4,108	\$4,083	\$4,057	\$4,032	\$4,007	\$3,982	\$3,957	\$3,931	\$3,906	\$48,537
b.	Debt Component Grossed Up For Taxes (C)		1,107	1,101	1,094	1,087	1,081	1,074	1,067	1,061	1,054	1,047	1,041	1,034	12,848
8.	Investment Expenses														
a.	Depreciation (D)		4,877	4,877	4,877	4,877	4,877	4,877	4,877	4,877	4,877	4,877	4,877	4,877	58,524
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		10,167	10,136	10,104	10,072	10,041	10,008	9,976	9,945	9,913	9,881	9,849	9,817	119,909
a.	Recoverable Costs Allocated to Energy		10,167	10,136	10,104	10,072	10,041	10,008	9,976	9,945	9,913	9,881	9,849	9,817	119,909
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		10,167	10,136	10,104	10,072	10,041	10,008	9,976	9,945	9,913	9,881	9,849	9,817	119,909
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		<u>\$10,167</u>	<u>\$10,136</u>	<u>\$10,104</u>	<u>\$10,072</u>	<u>\$10,041</u>	<u>\$10,008</u>	<u>\$9,976</u>	<u>\$9,945</u>	<u>\$9,913</u>	<u>\$9,881</u>	<u>\$9,849</u>	<u>\$9,817</u>	<u>\$119,909</u>

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.42
(B) Line 6 x 6.2009% x 1/12. Based on ROE of 10.25% and weighted income tax rate of 24.522% (expansion factor of 1.32830)
(C) Line 6 x 1.6414% x 1/12
(D) Applicable depreciation rate is 3.7%
(E) Line 9a x Line 10
(F) Line 9b x Line 11

Tampa Electric Company
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Return on Capital Investments, Depreciation and Taxes
For Project: Big Bend Unit 3 Pre-SCR
(in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$2,706,507	\$2,706,507	\$2,706,507	\$2,706,507	\$2,706,507	\$2,706,507	\$2,706,507	\$2,706,507	\$2,706,507	\$2,706,507	\$2,706,507	\$2,706,507	\$2,706,507	
3.	Less: Accumulated Depreciation	(1,118,510)	(1,126,463)	(1,134,416)	(1,142,369)	(1,150,322)	(1,158,275)	(1,166,228)	(1,174,181)	(1,182,134)	(1,190,087)	(1,198,040)	(1,205,993)	(1,213,946)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	<u>\$1,587,997</u>	<u>\$1,580,044</u>	<u>\$1,572,091</u>	<u>\$1,564,138</u>	<u>\$1,556,185</u>	<u>\$1,548,232</u>	<u>\$1,540,279</u>	<u>\$1,532,326</u>	<u>\$1,524,373</u>	<u>\$1,516,420</u>	<u>\$1,508,467</u>	<u>\$1,500,514</u>	<u>\$1,492,561</u>	
6.	Average Net Investment		1,584,021	1,576,068	1,568,115	1,560,162	1,552,209	1,544,256	1,536,303	1,528,350	1,520,397	1,512,444	1,504,491	1,496,538	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$8,185	\$8,144	\$8,103	\$8,062	\$8,021	\$7,980	\$7,939	\$7,898	\$7,857	\$7,815	\$7,774	\$7,733	\$95,511
b.	Debt Component Grossed Up For Taxes (C)		2,167	2,156	2,145	2,134	2,123	2,112	2,101	2,091	2,080	2,069	2,058	2,047	25,283
8.	Investment Expenses														
a.	Depreciation (D)		7,953	7,953	7,953	7,953	7,953	7,953	7,953	7,953	7,953	7,953	7,953	7,953	95,436
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		18,305	18,253	18,201	18,149	18,097	18,045	17,993	17,942	17,890	17,837	17,785	17,733	216,230
a.	Recoverable Costs Allocated to Energy		18,305	18,253	18,201	18,149	18,097	18,045	17,993	17,942	17,890	17,837	17,785	17,733	216,230
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		18,305	18,253	18,201	18,149	18,097	18,045	17,993	17,942	17,890	17,837	17,785	17,733	216,230
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		<u>\$18,305</u>	<u>\$18,253</u>	<u>\$18,201</u>	<u>\$18,149</u>	<u>\$18,097</u>	<u>\$18,045</u>	<u>\$17,993</u>	<u>\$17,942</u>	<u>\$17,890</u>	<u>\$17,837</u>	<u>\$17,785</u>	<u>\$17,733</u>	<u>\$216,230</u>

Notes:

- (A) Applicable depreciable base for Big Bend; accounts 312.43 (\$1,995,677) and 315.43 (\$710,830).
 (B) Line 6 x 6.2009% x 1/12. Based on ROE of 10.25% and weighted income tax rate of 24.522% (expansion factor of 1.32830)
 (C) Line 6 x 1.6414% x 1/12
 (D) Applicable depreciation rate is 3.5% and 3.6%
 (E) Line 9a x Line 10
 (F) Line 9b x Line 11

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$85,719,102	\$85,719,102	\$85,719,102	\$85,719,102	\$85,719,102	\$85,719,102	\$85,719,102	\$85,719,102	\$85,719,102	\$85,719,102	\$85,719,102	\$85,719,102	\$85,719,102	
3.	Less: Accumulated Depreciation	(39,979,614)	(40,288,780)	(40,597,946)	(40,907,112)	(41,216,278)	(41,525,444)	(41,834,610)	(42,143,776)	(42,452,942)	(42,762,108)	(43,071,274)	(43,380,440)	(43,689,606)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	\$45,739,488	\$45,430,322	\$45,121,156	\$44,811,990	\$44,502,824	\$44,193,658	\$43,884,492	\$43,575,326	\$43,266,160	\$42,956,994	\$42,647,828	\$42,338,662	\$42,029,496	
6.	Average Net Investment		45,584,905	45,275,739	44,966,573	44,657,407	44,348,241	44,039,075	43,729,909	43,420,743	43,111,577	42,802,411	42,493,245	42,184,079	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$235,556	\$233,959	\$232,361	\$230,763	\$229,166	\$227,568	\$225,971	\$224,373	\$222,775	\$221,178	\$219,580	\$217,983	\$2,721,233
b.	Debt Component Grossed Up For Taxes (C)		62,353	61,930	61,507	61,084	60,661	60,238	59,815	59,392	58,969	58,547	58,124	57,701	720,321
8.	Investment Expenses														
a.	Depreciation (D)		309,166	309,166	309,166	309,166	309,166	309,166	309,166	309,166	309,166	309,166	309,166	309,166	3,709,992
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		607,075	605,055	603,034	601,013	598,993	596,972	594,952	592,931	590,910	588,891	586,870	584,850	7,151,546
a.	Recoverable Costs Allocated to Energy		607,075	605,055	603,034	601,013	598,993	596,972	594,952	592,931	590,910	588,891	586,870	584,850	7,151,546
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		607,075	605,055	603,034	601,013	598,993	596,972	594,952	592,931	590,910	588,891	586,870	584,850	7,151,546
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$607,075	\$605,055	\$603,034	\$601,013	\$598,993	\$596,972	\$594,952	\$592,931	\$590,910	\$588,891	\$586,870	\$584,850	\$7,151,546

Notes:

- (A) Applicable depreciable base for Big Bend; accounts 311.51 (\$22,278,982), 312.51 (\$48,529,672), 315.51 (\$14,063,245), and 316.51 (\$847,203).
 (B) Line 6 x 6.2009% x 1/12. Based on ROE of 10.25% and weighted income tax rate of 24.522% (expansion factor of 1.32830)
 (C) Line 6 x 1.6414% x 1/12
 (D) Applicable depreciation rate is 4.1%, 4.3%, 4.8%, and 4.1%
 (E) Line 9a x Line 10
 (F) Line 9b x Line 11

Tampa Electric Company
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Return on Capital Investments, Depreciation and Taxes
For Project: Big Bend Unit 2 SCR
(in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$96,538,133	\$96,538,133	\$96,538,133	\$96,538,133	\$96,538,133	\$96,538,133	\$96,538,133	\$96,538,133	\$96,538,133	\$96,538,133	\$96,538,133	\$96,538,133	\$96,538,133	
3.	Less: Accumulated Depreciation	(42,023,760)	(42,336,137)	(42,648,514)	(42,960,891)	(43,273,268)	(43,585,645)	(43,898,022)	(44,210,399)	(44,522,776)	(44,835,153)	(45,147,530)	(45,459,907)	(45,772,284)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	<u>\$54,514,373</u>	<u>\$54,201,996</u>	<u>\$53,889,619</u>	<u>\$53,577,242</u>	<u>\$53,264,865</u>	<u>\$52,952,488</u>	<u>\$52,640,111</u>	<u>\$52,327,734</u>	<u>\$52,015,357</u>	<u>\$51,702,980</u>	<u>\$51,390,603</u>	<u>\$51,078,226</u>	<u>\$50,765,849</u>	
6.	Average Net Investment		54,358,184	54,045,807	53,733,430	53,421,053	53,108,676	52,796,299	52,483,922	52,171,545	51,859,168	51,546,791	51,234,414	50,922,037	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$280,891	\$279,277	\$277,663	\$276,049	\$274,435	\$272,820	\$271,206	\$269,592	\$267,978	\$266,364	\$264,750	\$263,135	\$3,264,160
b.	Debt Component Grossed Up For Taxes (C)		74,353	73,926	73,498	73,071	72,644	72,217	71,789	71,362	70,935	70,507	70,080	69,653	864,035
8.	Investment Expenses														
a.	Depreciation (D)		312,377	312,377	312,377	312,377	312,377	312,377	312,377	312,377	312,377	312,377	312,377	312,377	3,748,524
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		667,621	665,580	663,538	661,497	659,456	657,414	655,372	653,331	651,290	649,248	647,207	645,165	7,876,719
a.	Recoverable Costs Allocated to Energy		667,621	665,580	663,538	661,497	659,456	657,414	655,372	653,331	651,290	649,248	647,207	645,165	7,876,719
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		667,621	665,580	663,538	661,497	659,456	657,414	655,372	653,331	651,290	649,248	647,207	645,165	7,876,719
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		<u>\$667,621</u>	<u>\$665,580</u>	<u>\$663,538</u>	<u>\$661,497</u>	<u>\$659,456</u>	<u>\$657,414</u>	<u>\$655,372</u>	<u>\$653,331</u>	<u>\$651,290</u>	<u>\$649,248</u>	<u>\$647,207</u>	<u>\$645,165</u>	<u>\$7,876,719</u>

Notes:

- (A) Applicable depreciable base for Big Bend; account 311.52 (\$25,208,869), 312.52 (\$54,456,221), 315.52 (\$15,914,427), and 316.52 (\$958,616).
 (B) Line 6 x 6.2009% x 1/12. Based on ROE of 10.25% and weighted income tax rate of 24.522% (expansion factor of 1.32830)
 (C) Line 6 x 1.6414% x 1/12
 (D) Applicable depreciation rates are 3.5%, 4.0%, 4.1% and 3.7%.
 (E) Line 9a x Line 10
 (F) Line 9b x Line 11

Tampa Electric Company
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Return on Capital Investments, Depreciation and Taxes
For Project: Big Bend Unit 3 SCR
(in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$81,764,602	\$81,764,602	\$81,764,602	\$81,764,602	\$81,764,602	\$81,764,602	\$81,764,602	\$81,764,602	\$81,764,602	\$81,764,602	\$81,764,602	\$81,764,602	\$81,764,602	
3.	Less: Accumulated Depreciation	(37,013,361)	(37,265,435)	(37,517,509)	(37,769,583)	(38,021,657)	(38,273,731)	(38,525,805)	(38,777,879)	(39,029,953)	(39,282,027)	(39,534,101)	(39,786,175)	(40,038,249)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	<u>\$44,751,241</u>	<u>\$44,499,167</u>	<u>\$44,247,093</u>	<u>\$43,995,019</u>	<u>\$43,742,945</u>	<u>\$43,490,871</u>	<u>\$43,238,797</u>	<u>\$42,986,723</u>	<u>\$42,734,649</u>	<u>\$42,482,575</u>	<u>\$42,230,501</u>	<u>\$41,978,427</u>	<u>\$41,726,353</u>	
6.	Average Net Investment		44,625,204	44,373,130	44,121,056	43,868,982	43,616,908	43,364,834	43,112,760	42,860,686	42,608,612	42,356,538	42,104,464	41,852,390	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$230,597	\$229,294	\$227,992	\$226,689	\$225,387	\$224,084	\$222,782	\$221,479	\$220,176	\$218,874	\$217,571	\$216,269	\$2,681,194
b.	Debt Component Grossed Up For Taxes (C)		61,040	60,695	60,350	60,005	59,661	59,316	58,971	58,626	58,281	57,937	57,592	57,247	709,721
8.	Investment Expenses														
a.	Depreciation (D)		252,074	252,074	252,074	252,074	252,074	252,074	252,074	252,074	252,074	252,074	252,074	252,074	3,024,888
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		543,711	542,063	540,416	538,768	537,122	535,474	533,827	532,179	530,531	528,885	527,237	525,590	6,415,803
a.	Recoverable Costs Allocated to Energy		543,711	542,063	540,416	538,768	537,122	535,474	533,827	532,179	530,531	528,885	527,237	525,590	6,415,803
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		543,711	542,063	540,416	538,768	537,122	535,474	533,827	532,179	530,531	528,885	527,237	525,590	6,415,803
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		<u>\$543,711</u>	<u>\$542,063</u>	<u>\$540,416</u>	<u>\$538,768</u>	<u>\$537,122</u>	<u>\$535,474</u>	<u>\$533,827</u>	<u>\$532,179</u>	<u>\$530,531</u>	<u>\$528,885</u>	<u>\$527,237</u>	<u>\$525,590</u>	<u>\$6,415,803</u>

Notes:

- (A) Applicable depreciable base for Big Bend; accounts 311.53 (\$21,689,422), 312.53 (\$45,559,543), 315.53 (\$13,690,954), and 316.53 (\$824,684).
 (B) Line 6 x 6.2009% x 1/12. Based on ROE of 10.25% and weighted income tax rate of 24.522% (expansion factor of 1.32830)
 (C) Line 6 x 1.6414% x 1/12
 (D) Applicable depreciation rate is 3.1%, 3.9%, 4.0%, and 3.4%
 (E) Line 9a x Line 10
 (F) Line 9b x Line 11

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$1,428	\$4,801	\$6,274	\$14,610	\$19,438	\$311,569	\$261,768	\$102,049	\$52,035	\$773,972
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	773,972	773,972
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$66,814,861	\$66,814,861	\$66,814,861	\$66,814,861	\$66,814,861	\$66,814,861	\$66,814,861	\$66,814,861	\$66,814,861	\$66,814,861	\$66,814,861	\$66,814,861	\$67,588,833	
3.	Less: Accumulated Depreciation	(29,385,303)	(29,577,771)	(29,770,239)	(29,962,707)	(30,155,175)	(30,347,643)	(30,540,111)	(30,732,579)	(30,925,047)	(31,117,515)	(31,309,983)	(31,502,451)	(31,694,919)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	1,428	6,229	12,503	27,113	46,551	358,120	619,888	721,937	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$37,429,558	\$37,237,090	\$37,044,622	\$36,852,154	\$36,661,114	\$36,473,447	\$36,287,253	\$36,109,395	\$35,936,365	\$36,055,466	\$36,124,766	\$36,034,347	\$35,893,914	
6.	Average Net Investment		37,333,324	37,140,856	36,948,388	36,756,634	36,567,280	36,380,350	36,198,324	36,022,880	35,995,915	36,090,116	36,079,556	35,964,130	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$192,917	\$191,922	\$190,928	\$189,937	\$188,958	\$187,992	\$187,052	\$186,145	\$186,006	\$186,493	\$186,438	\$185,842	\$2,260,630
b.	Debt Component Grossed Up For Taxes (C)		51,066	50,803	50,539	50,277	50,018	49,762	49,513	49,273	49,236	49,365	49,351	49,193	598,396
8.	Investment Expenses														
a.	Depreciation (D)		192,468	192,468	192,468	192,468	192,468	192,468	192,468	192,468	192,468	192,468	192,468	192,468	2,309,616
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		436,451	435,193	433,935	432,682	431,444	430,222	429,033	427,886	427,710	428,326	428,257	427,503	5,168,642
a.	Recoverable Costs Allocated to Energy		436,451	435,193	433,935	432,682	431,444	430,222	429,033	427,886	427,710	428,326	428,257	427,503	5,168,642
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		436,451	435,193	433,935	432,682	431,444	430,222	429,033	427,886	427,710	428,326	428,257	427,503	5,168,642
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$436,451	\$435,193	\$433,935	\$432,682	\$431,444	\$430,222	\$429,033	\$427,886	\$427,710	\$428,326	\$428,257	\$427,503	\$5,168,642

Notes:

- (A) Applicable depreciable base for Big Bend; accounts 311.54 (\$16,857,250), 312.54 (\$38,069,546), 315.54 (\$10,642,027), 316.54 (\$687,934), 315.40 (\$558,103), and 312.44 (\$773,972).
 (B) Line 6 x 6.2009% x 1/12. Based on ROE of 10.25% and weighted income tax rate of 24.522% (expansion factor of 1.32830)
 (C) Line 6 x 1.6414% x 1/12
 (D) Applicable depreciation rate is 2.4%, 3.8%, 3.9%, 3.3%, 3.7%, and 3.0%
 (E) Line 9a x Line 10
 (F) Line 9b x Line 11

Tampa Electric Company
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Return on Capital Investments, Depreciation and Taxes
For Project: Big Bend FGD System Reliability
(in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$24,467,806	\$24,467,806	\$24,467,806	\$24,467,806	\$24,467,806	\$24,467,806	\$24,467,806	\$24,467,806	\$24,467,806	\$24,467,806	\$24,467,806	\$24,467,806	\$24,467,806	
3.	Less: Accumulated Depreciation	(6,453,865)	(6,505,447)	(6,557,029)	(6,608,611)	(6,660,193)	(6,711,775)	(6,763,357)	(6,814,939)	(6,866,521)	(6,918,103)	(6,969,685)	(7,021,267)	(7,072,849)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$18,013,941	\$17,962,359	\$17,910,777	\$17,859,195	\$17,807,613	\$17,756,031	\$17,704,449	\$17,652,867	\$17,601,285	\$17,549,703	\$17,498,121	\$17,446,539	\$17,394,957	
6.	Average Net Investment		17,988,150	17,936,568	17,884,986	17,833,404	17,781,822	17,730,240	17,678,658	17,627,076	17,575,494	17,523,912	17,472,330	17,420,748	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$92,952	\$92,686	\$92,419	\$92,153	\$91,886	\$91,620	\$91,353	\$91,086	\$90,820	\$90,553	\$90,287	\$90,020	\$1,097,835
b.	Debt Component Grossed Up For Taxes (C)		24,605	24,534	24,464	24,393	24,323	24,252	24,181	24,111	24,040	23,970	23,899	23,829	290,601
8.	Investment Expenses														
a.	Depreciation (D)		51,582	51,582	51,582	51,582	51,582	51,582	51,582	51,582	51,582	51,582	51,582	51,582	618,984
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		169,139	168,802	168,465	168,128	167,791	167,454	167,116	166,779	166,442	166,105	165,768	165,431	2,007,420
a.	Recoverable Costs Allocated to Energy		169,139	168,802	168,465	168,128	167,791	167,454	167,116	166,779	166,442	166,105	165,768	165,431	2,007,420
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		169,139	168,802	168,465	168,128	167,791	167,454	167,116	166,779	166,442	166,105	165,768	165,431	2,007,420
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$169,139	\$168,802	\$168,465	\$168,128	\$167,791	\$167,454	\$167,116	\$166,779	\$166,442	\$166,105	\$165,768	\$165,431	\$2,007,420

Notes:

- (A) Applicable depreciable base for Big Bend; accounts 312.45 (\$23,011,597) and 312.44 (\$1,456,209).
 (B) Line 6 x 6.2009% x 1/12. Based on ROE of 10.25% and weighted income tax rate of 24.522% (expansion factor of 1.32830)
 (C) Line 6 x 1.6414% x 1/12
 (D) Applicable depreciation rate is 2.5% and 3.0%
 (E) Line 9a x Line 10
 (F) Line 9b x Line 11

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	13,614	0	0	0	0	0	13,614
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other - AFUDC (excl from CWIP)		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$8,621,413	\$8,621,413	\$8,621,413	\$8,621,413	\$8,621,413	\$8,621,413	\$8,621,413	\$8,635,028	\$8,635,028	\$8,635,028	\$8,635,028	\$8,635,028	\$8,635,028	
3.	Less: Accumulated Depreciation	(1,955,259)	(1,977,555)	(1,999,851)	(2,022,147)	(2,044,443)	(2,066,739)	(2,089,035)	(2,111,331)	(2,133,666)	(2,156,001)	(2,178,336)	(2,200,671)	(2,223,006)	
4.	CWIP - Non-Interest Bearing	13,614	13,614	13,614	13,614	13,614	13,614	13,614	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	\$6,679,769	\$6,657,473	\$6,635,177	\$6,612,881	\$6,590,585	\$6,568,289	\$6,545,993	\$6,523,697	\$6,501,362	\$6,479,027	\$6,456,692	\$6,434,357	\$6,412,022	
6.	Average Net Investment		6,668,621	6,646,325	6,624,029	6,601,733	6,579,437	6,557,141	6,534,845	6,512,529	6,490,194	6,467,859	6,445,524	6,423,189	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$34,460	\$34,344	\$34,229	\$34,114	\$33,999	\$33,883	\$33,768	\$33,653	\$33,538	\$33,422	\$33,307	\$33,191	\$405,908
b.	Debt Component Grossed Up For Taxes (C)		9,122	9,091	9,061	9,030	9,000	8,969	8,939	8,908	8,878	8,847	8,816	8,786	107,447
8.	Investment Expenses														
a.	Depreciation (D)		22,296	22,296	22,296	22,296	22,296	22,296	22,296	22,335	22,335	22,335	22,335	22,335	267,747
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		65,878	65,731	65,586	65,440	65,295	65,148	65,003	64,896	64,751	64,604	64,458	64,312	781,102
a.	Recoverable Costs Allocated to Energy		65,878	65,731	65,586	65,440	65,295	65,148	65,003	64,896	64,751	64,604	64,458	64,312	781,102
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		65,878	65,731	65,586	65,440	65,295	65,148	65,003	64,896	64,751	64,604	64,458	64,312	781,102
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$65,878	\$65,731	\$65,586	\$65,440	\$65,295	\$65,148	\$65,003	\$64,896	\$64,751	\$64,604	\$64,458	\$64,312	\$781,102

Notes:

- (A) Applicable depreciable base for Big Bend and Polk; accounts 312.44 (\$3,427,481), 341.80 (\$26,150), 315.40 (\$1,226,949), 315.41 (\$138,853), 315.42 (\$138,853), 312.45 (\$2,053,017), 312.46 (\$1,242,315), 315.44 (\$16,035), 315.45 (\$40,217), 315.46 (\$50,784), 311.40 (\$13,216), 345.81 (\$2,232), 312.54 (\$210,295), 312.40 (\$13,614), and 395.00 (\$35,018).
 (B) Line 6 x 6.2009% x 1/12. Based on ROE of 10.25% and weighted income tax rate of 24.522% (expansion factor of 1.32830)
 (C) Line 6 x 1.6414% x 1/12
 (D) Applicable depreciation rate is 3.0%, 2.2%, 3.7%, 3.5%, 3.3%, 2.5%, 3.3%, 3.2%, 3.1%, 3.5%, 2.9%, 3.3%, 3.8%, 3.4%, and 14.3%
 (E) Line 9a x Line 10
 (F) Line 9b x Line 11

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For Project: SO₂ Emissions Allowances
(in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
a.	Purchases/Transfers		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Sales/Transfers		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Auction Proceeds/Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Working Capital Balance														
a.	FERC 158.1 Allowance Inventory	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
b.	FERC 158.2 Allowances Withheld	0	0	0	0	0	0	0	0	0	0	0	0	0	
c.	FERC 182.3 Other Regl. Assets - Losses	0	0	0	0	0	0	0	0	0	0	0	0	0	
d.	FERC 254.01 Regulatory Liabilities - Gains	(34,249)	(34,238)	(34,238)	(34,238)	(34,225)	(34,225)	(34,225)	(34,213)	(34,213)	(34,213)	(34,201)	(34,201)	(34,201)	
3.	Total Working Capital Balance	(\$34,249)	(\$34,238)	(\$34,238)	(\$34,238)	(\$34,225)	(\$34,225)	(\$34,225)	(\$34,213)	(\$34,213)	(\$34,213)	(\$34,201)	(\$34,201)	(\$34,201)	
4.	Average Net Working Capital Balance		(\$34,244)	(\$34,238)	(\$34,238)	(\$34,232)	(\$34,225)	(\$34,225)	(\$34,219)	(\$34,213)	(\$34,213)	(\$34,207)	(\$34,201)	(\$34,201)	
5.	Return on Average Net Working Capital Balance														
a.	Equity Component Grossed Up For Taxes (A)		(\$177)	(\$177)	(\$177)	(\$177)	(\$177)	(\$177)	(\$177)	(\$177)	(\$177)	(\$177)	(\$177)	(\$177)	(2,124)
b.	Debt Component Grossed Up For Taxes (B)		(47)	(47)	(47)	(47)	(47)	(47)	(47)	(47)	(47)	(47)	(47)	(47)	(564)
6.	Total Return Component		(224)	(224)	(224)	(224)	(224)	(224)	(224)	(224)	(224)	(224)	(224)	(224)	(2,688)
7.	Expenses:		1	2	3	4	5	6	7	8	9	10	11	12	
a.	Gains		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Losses		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	SO ₂ Allowance Expense		(6)	11	9	(11)	5	14	(5)	7	7	(5)	7	7	41
8.	Net Expenses (D)		(6)	11	9	(11)	5	14	(5)	7	7	(5)	7	7	41
9.	Total System Recoverable Expenses (Lines 6 + 8)		(230)	(213)	(215)	(235)	(219)	(210)	(229)	(217)	(217)	(229)	(217)	(217)	(2,647)
a.	Recoverable Costs Allocated to Energy		(230)	(213)	(215)	(235)	(219)	(210)	(229)	(217)	(217)	(229)	(217)	(217)	(2,647)
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		(230)	(213)	(215)	(235)	(219)	(210)	(229)	(217)	(217)	(229)	(217)	(217)	(2,648)
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Juris. Recoverable Costs (Lines 12 + 13)		(\$230)	(\$213)	(\$215)	(\$235)	(\$219)	(\$210)	(\$229)	(\$217)	(\$217)	(\$229)	(\$217)	(\$217)	(\$2,648)

Notes:

- (A) Line 6 x 6.2009% x 1/12. Based on ROE of 10.25% and weighted income tax rate of 24.522% (expansion factor of 1.32830)
 (B) Line 6 x 1.6414% x 1/12
 (C) Line 6 is reported on Schedule 7E.
 (D) Line 8 is reported on Schedule 5E.
 (E) Line 9a x Line 10
 (F) Line 9b x Line 11

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other - AFUDC (excl from CWIP)		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$21,467,359	\$21,467,359	\$21,467,359	\$21,467,359	\$21,467,359	\$21,467,359	\$21,467,359	\$21,467,359	\$21,467,359	\$21,467,359	\$21,467,359	\$21,467,359	\$21,467,359	\$21,467,359
3.	Less: Accumulated Depreciation	(3,777,423)	(3,829,302)	(3,881,181)	(3,933,060)	(3,984,939)	(4,036,818)	(4,088,697)	(4,140,576)	(4,192,455)	(4,244,334)	(4,296,213)	(4,348,092)	(4,399,971)	(4,399,971)
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$17,689,936	\$17,638,057	\$17,586,178	\$17,534,299	\$17,482,420	\$17,430,541	\$17,378,662	\$17,326,783	\$17,274,904	\$17,223,025	\$17,171,146	\$17,119,267	\$17,067,388	
6.	Average Net Investment		17,663,997	17,612,118	17,560,239	17,508,360	17,456,481	17,404,602	17,352,723	17,300,844	17,248,965	17,197,086	17,145,207	17,093,328	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$91,277	\$91,009	\$90,741	\$90,473	\$90,205	\$89,937	\$89,669	\$89,401	\$89,133	\$88,865	\$88,596	\$88,328	\$1,077,634
b.	Debt Component Grossed Up For Taxes (C)		24,161	24,090	24,019	23,949	23,878	23,807	23,736	23,665	23,594	23,523	23,452	23,381	285,255
8.	Investment Expenses														
a.	Depreciation (D)		51,879	51,879	51,879	51,879	51,879	51,879	51,879	51,879	51,879	51,879	51,879	51,879	622,548
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		167,317	166,978	166,639	166,301	165,962	165,623	165,284	164,945	164,606	164,267	163,927	163,588	1,985,437
a.	Recoverable Costs Allocated to Energy		167,317	166,978	166,639	166,301	165,962	165,623	165,284	164,945	164,606	164,267	163,927	163,588	1,985,437
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		167,317	166,978	166,639	166,301	165,962	165,623	165,284	164,945	164,606	164,267	163,927	163,588	1,985,437
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$167,317	\$166,978	\$166,639	\$166,301	\$165,962	\$165,623	\$165,284	\$164,945	\$164,606	\$164,267	\$163,927	\$163,588	\$1,985,437

Notes:

- (A) Applicable depreciable base for Big Bend; accounts 311.40
 (B) Line 6 x 6.2009% x 1/12. Based on ROE of 10.25% and weighted income tax rate of 24.522% (expansion factor of 1.32830)
 (C) Line 6 x 1.6414% x 1/12
 (D) Applicable depreciation rate is 2.9%
 (E) Line 9a x Line 10
 (F) Line 9b x Line 11

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$797,231	\$159,684	\$213,313	\$1,975	\$30,092	\$21,491	\$93,819	\$0	\$0	\$0	\$0	\$0	\$1,317,604
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	2,178,467	0	794,761	2,973,228
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other - AFUDC (excl from CWIP)		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$930,303	\$930,303	\$930,303	\$930,303	\$930,303	\$930,303	\$930,303	\$930,303	\$930,303	\$930,303	\$3,108,770	\$3,108,770	\$3,903,531	
3.	Less: Accumulated Depreciation	(77,769)	(80,073)	(82,377)	(84,681)	(86,985)	(89,289)	(91,593)	(93,897)	(96,201)	(98,505)	(100,809)	(109,285)	(117,761)	
4.	CWIP - Non-Interest Bearing	1,655,624	2,452,855	2,612,539	2,825,852	2,827,827	2,857,919	2,879,409	2,973,228	2,973,228	2,973,228	794,761	794,761	0	
5.	Net Investment (Lines 2 + 3 + 4)	\$2,508,158	\$3,303,085	\$3,460,465	\$3,671,474	\$3,671,145	\$3,698,933	\$3,718,119	\$3,809,634	\$3,807,330	\$3,805,026	\$3,802,722	\$3,794,246	\$3,785,770	
6.	Average Net Investment		2,905,622	3,381,775	3,565,970	3,671,309	3,685,039	3,708,526	3,763,877	3,808,482	3,806,178	3,803,874	3,798,484	3,790,008	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$15,015	\$17,475	\$18,427	\$18,971	\$19,042	\$19,163	\$19,450	\$19,680	\$19,668	\$19,656	\$19,628	\$19,585	\$225,760
b.	Debt Component Grossed Up For Taxes (C)		3,974	4,626	4,878	5,022	5,041	5,073	5,148	5,209	5,206	5,203	5,196	5,184	59,760
8.	Investment Expenses														
a.	Depreciation (D)		2,304	2,304	2,304	2,304	2,304	2,304	2,304	2,304	2,304	2,304	8,476	8,476	39,992
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		21,293	24,405	25,609	26,297	26,387	26,540	26,902	27,193	27,178	27,163	33,300	33,245	325,512
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		21,293	24,405	25,609	26,297	26,387	26,540	26,902	27,193	27,178	27,163	33,300	33,245	325,512
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (F)		21,293	24,405	25,609	26,297	26,387	26,540	26,902	27,193	27,178	27,163	33,300	33,245	325,512
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$21,293	\$24,405	\$25,609	\$26,297	\$26,387	\$26,540	\$26,902	\$27,193	\$27,178	\$27,163	\$33,300	\$33,245	\$325,512

Notes:

- (A) Applicable depreciable base for Big Bend; accounts 311.40 (\$261,568), 312.44 (\$668,735) and 312.40 (\$2,973,228).
 (B) Line 6 x 6.2009% x 1/12. Based on ROE of 10.25% and weighted income tax rate of 24.522% (expansion factor of 1.32830)
 (C) Line 6 x 1.6414% x 1/12
 (D) Applicable depreciation rate is 2.9%, 3.0% and 3.4%
 (E) Line 9a x Line 10
 (F) Line 9b x Line 11

Tampa Electric Company
Environmental Cost Recovery Clause
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Return on Capital Investments, Depreciation and Taxes
For Project: Coal Combustion Residuals (CCR Rule - Phase II)
(in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$14,692	\$36,627	\$4,051	\$4,190	\$7,631	\$7,380	\$258,399	\$264,350	\$255,950	\$0	\$0	(\$0)	\$853,269
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	2,009,031	0	(0)	2,009,031
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other - AFUDC (excl from CWIP)		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,009,031	\$2,009,031	\$2,009,031	
3.	Less: Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	(5,023)	(10,046)	
4.	CWIP - Non-Interest Bearing	1,155,762	1,170,454	1,207,080	1,211,131	1,215,321	1,222,952	1,230,332	1,488,731	1,753,081	2,009,031	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	\$1,155,762	\$1,170,454	\$1,207,080	\$1,211,131	\$1,215,321	\$1,222,952	\$1,230,332	\$1,488,731	\$1,753,081	\$2,009,031	\$2,009,031	\$2,004,008	\$1,998,985	
6.	Average Net Investment		1,163,108	1,188,767	1,209,106	1,213,226	1,219,137	1,226,642	1,359,532	1,620,906	1,881,056	2,009,031	2,006,520	2,001,497	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$6,010	\$6,143	\$6,248	\$6,269	\$6,300	\$6,339	\$7,025	\$8,376	\$9,720	\$10,382	\$10,369	\$10,343	\$93,524
b.	Debt Component Grossed Up For Taxes (C)		1,591	1,626	1,654	1,659	1,668	1,678	1,860	2,217	2,573	2,748	2,745	2,738	24,757
8.	Investment Expenses														
a.	Depreciation (D)		0	0	0	0	0	0	0	0	0	0	5,023	5,023	10,046
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		7,601	7,769	7,902	7,928	7,968	8,017	8,885	10,593	12,293	13,130	18,137	18,104	128,327
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		7,601	7,769	7,902	7,928	7,968	8,017	8,885	10,593	12,293	13,130	18,137	18,104	128,327
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (F)		7,601	7,769	7,902	7,928	7,968	8,017	8,885	10,593	12,293	13,130	18,137	18,104	128,327
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$7,601	\$7,769	\$7,902	\$7,928	\$7,968	\$8,017	\$8,885	\$10,593	\$12,293	\$13,130	\$18,137	\$18,104	\$128,327

Notes:

- (A) Applicable depreciable base for Big Bend; accounts 312.44.
(B) Line 6 x 6.2009% x 1/12. Based on ROE of 10.25% and weighted income tax rate of 24.522% (expansion factor of 1.32830)
(C) Line 6 x 1.6414% x 1/12
(D) Applicable depreciation rate 3.0%.
(E) Line 9a x Line 10
(F) Line 9b x Line 11

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Return on Capital Investments, Depreciation and Taxes
For Project: Big Bend ELG Compliance
(in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$136,645	\$141,845	\$267,978	\$8,948	\$417,361	\$607,383	\$1,185,199	\$660,199	\$1,105,199	\$3,107,983	\$1,590,199	\$1,480,199	\$10,709,141
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other - AFUDC (excl from CWIP)		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
3.	Less: Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	
4.	CWIP - Non-Interest Bearing	2,522,506	2,659,151	2,800,997	3,068,975	3,077,923	3,495,285	4,102,668	5,287,867	5,948,066	7,053,265	10,161,248	11,751,447	13,231,646	
5.	Net Investment (Lines 2 + 3 + 4)	\$2,522,506	\$2,659,151	\$2,800,997	\$3,068,975	\$3,077,923	\$3,495,285	\$4,102,668	\$5,287,867	\$5,948,066	\$7,053,265	\$10,161,248	\$11,751,447	\$13,231,646	
6.	Average Net Investment		2,590,828	2,730,074	2,934,986	3,073,449	3,286,604	3,798,976	4,695,267	5,617,966	6,500,666	8,607,257	10,956,347	12,491,547	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$13,388	\$14,107	\$15,166	\$15,882	\$16,983	\$19,631	\$24,262	\$29,030	\$33,592	\$44,477	\$56,616	\$64,549	\$347,683
b.	Debt Component Grossed Up For Taxes (C)		3,544	3,734	4,015	4,204	4,496	5,196	6,422	7,684	8,892	11,773	14,986	17,086	92,032
8.	Investment Expenses														
a.	Depreciation (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		16,932	17,841	19,181	20,086	21,479	24,827	30,684	36,714	42,484	56,250	71,602	81,635	439,715
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		16,932	17,841	19,181	20,086	21,479	24,827	30,684	36,714	42,484	56,250	71,602	81,635	439,715
10.	Energy Jurisdictional Factor	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (F)		16,932	17,841	19,181	20,086	21,479	24,827	30,684	36,714	42,484	56,250	71,602	81,635	439,715
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$16,932	\$17,841	\$19,181	\$20,086	\$21,479	\$24,827	\$30,684	\$36,714	\$42,484	\$56,250	\$71,602	\$81,635	\$439,715

Notes:

- (A) Applicable depreciable base for Big Bend; accounts TBD depending on type of plant added
 (B) Line 6 x 6.2009% x 1/12. Based on ROE of 10.25% and weighted income tax rate of 24.522% (expansion factor of 1.32830)
 (C) Line 6 x 1.6414% x 1/12
 (D) Applicable depreciation rate is TBD depending on type of plant added
 (E) Line 9a x Line 10
 (F) Line 9b x Line 11

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$468,674	\$278,711	\$1,919,704	\$297,640	\$311,598	\$951,231	\$873,244	\$1,030,395	\$2,044,496	\$2,097,870	\$1,065,476	\$459,856	\$11,798,893
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other - AFUDC (excl from CWIP)		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
3.	Less: Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	
4.	CWIP - Non-Interest Bearing	1,072,932	1,541,605	1,820,317	3,740,021	4,037,660	4,349,259	5,300,489	6,173,733	7,204,128	9,248,624	11,346,494	12,411,969	12,871,825	
5.	Net Investment (Lines 2 + 3 + 4)	\$1,072,932	\$1,541,605	\$1,820,317	\$3,740,021	\$4,037,660	\$4,349,259	\$5,300,489	\$6,173,733	\$7,204,128	\$9,248,624	\$11,346,494	\$12,411,969	\$12,871,825	
6.	Average Net Investment		1,307,269	1,680,961	2,780,169	3,888,841	4,193,459	4,824,874	5,737,111	6,688,931	8,226,376	10,297,559	11,879,231	12,641,897	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$6,755	\$8,686	\$14,366	\$20,095	\$21,669	\$24,932	\$29,646	\$34,564	\$42,509	\$53,212	\$61,385	\$65,326	\$383,145
b.	Debt Component Grossed Up For Taxes (C)		1,788	2,299	3,803	5,319	5,736	6,600	7,847	9,149	11,252	14,085	16,249	17,292	101,419
8.	Investment Expenses														
a.	Depreciation (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		8,543	10,985	18,169	25,414	27,405	31,532	37,493	43,713	53,761	67,297	77,634	82,618	484,564
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		8,543	10,985	18,169	25,414	27,405	31,532	37,493	43,713	53,761	67,297	77,634	82,618	484,564
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (F)		8,543	10,985	18,169	25,414	27,405	31,532	37,493	43,713	53,761	67,297	77,634	82,618	484,564
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$8,543	\$10,985	\$18,169	\$25,414	\$27,405	\$31,532	\$37,493	\$43,713	\$53,761	\$67,297	\$77,634	\$82,618	\$484,564

Notes:

- (A) Applicable depreciable base for Big Bend; accounts TBD depending on type of plant added
 (B) Line 6 x 6.2009% x 1/12. Based on ROE of 10.25% and weighted income tax rate of 24.522% (expansion factor of 1.32830)
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**Calculation of Revenue Requirement Rate of Return
 (in Dollars)**

	(1)	(2)	(3)	(4)
	Jurisdictional Rate Base 2021 Adj. FESR (\$000)	Ratio %	Cost Rate %	Weighted Cost Rate %
Long Term Debt	\$ 2,398,774	33.85%	4.34%	1.4692%
Short Term Debt	299,519	4.23%	1.06%	0.0448%
Preferred Stock	0	0.00%	0.00%	0.0000%
Customer Deposits	86,301	1.22%	2.44%	0.0297%
Common Equity	3,147,963	44.43%	10.25%	4.5537%
Accum. Deferred Inc. Taxes & Zero Cost ITC's	948,501	13.39%	0.00%	0.0000%
Deferred ITC - Weighted Cost	<u>204,707</u>	<u>2.89%</u>	7.35%	<u>0.2123%</u>
Total	\$ <u>7,085,765</u>	<u>100.00%</u>		<u>6.31%</u>

ITC split between Debt and Equity:

Long Term Debt	\$ 2,398,774	Long Term Debt	46.00%
Equity - Preferred	0	Equity - Preferred	0.00%
Equity - Common	<u>3,147,963</u>	Equity - Common	<u>54.00%</u>
Total	\$ <u>5,546,737</u>	Total	<u>100.00%</u>

Deferred ITC - Weighted Cost:

Debt = 0.2123% * 46.00%	0.0977%
Equity = 0.2123% * 54.00%	<u>0.1146%</u>
Weighted Cost	<u>0.2123%</u>

Total Equity Cost Rate:

Preferred Stock	0.0000%
Common Equity	4.5537%
Deferred ITC - Weighted Cost	<u>0.1146%</u>
	4.6683%
Times Tax Multiplier	1.32830
Total Equity Component	<u>6.2009%</u>

Total Debt Cost Rate:

Long Term Debt	1.4692%
Short Term Debt	0.0448%
Customer Deposits	0.0297%
Deferred ITC - Weighted Cost	<u>0.0977%</u>
Total Debt Component	<u>1.6414%</u>
Total Cost of Capital	<u><u>7.8423%</u></u>

Notes:

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