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April 1, 2019

VIA: ELECTRONIC FILING

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

Re: Environmental Cost Recovery Clause
FPSC Docket No. 20190007-EI


Dear Mr. Teitzman:

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

1. Petition for approval of the company's environmental cost recovery true-up amount for the twelve month period ending December 2018.
2. Prepare Direct Testimony and Exhibit (PAR-1) of Penelope A. Rusk regarding Environmental Cost Recovery True-Up for the period January 2018 through December 2018.

Thank you for your assistance in connection with this matter.

Sincerely,


James D. Beasley

JDB/pp
Attachment

cc: All Parties of Record (w/attachment)

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing Petition and accompanying Testimony and Exhibit of Penelope A. Rusk has been furnished by electronic mail on this 1st day of April 2019 to the following:

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ATTORNEY

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

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

DOCKET NO. 20190007-EI

FILED: April 1, 2019

PETITION OF TAMPA ELECTRIC COMPANY

Tampa Electric Company ("Tampa Electric" or "the company"), hereby petitions the Commission for approval of the company's environmental cost recovery true-up amount of \$2,396,214 over-recovery for the twelve-month period ending December 2018. In support of thereof, says:

Environmental Cost Recovery

1. Tampa Electric's final true-up amount for the January 2018 through December 2018 period is an over-recovery of \$2,396,214. [See Exhibit No. ____ (PAR-1), Document No. 1 (Schedule 42-1A).]

2. By Order No. PSC-2018-0594-FOF-EI, the Commission approved environmental cost recovery factors for the period commencing January 2019. These factors reflected an actual/estimated true-up over-recovery, including interest, for the period January 2018 through December 2018 of \$13,472,483 which was also approved in Order No. PSC-2018-0594-FOF-EI. The actual over-recovery, including interest, for the period January 2018 through December 2018 is \$15,868,697. The \$15,868,697 actual over-recovery, less the estimated over-recovery of \$13,472,483 which is currently reflected in charges for the period beginning January 2019, results in a net environmental cost recovery true-up over-recovery of \$2,396,214 that is to be included in the calculation of the environmental cost recovery factors for the period beginning January 2020.

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

WHEREFORE, Tampa Electric Company requests the Commission to approve the company's environmental cost recovery true-up amount of \$2,396,214 over-recovery and authorize the inclusion of this amount in the calculation of the environmental cost recovery factors for the period beginning January 2020.

DATED this 1st day of April 2019.

Respectfully submitted,



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ATTORNEYS FOR TAMPA ELECTRIC COMPANY

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing Petition, filed on behalf of Tampa Electric Company, has been furnished by electronic mail on this 1st day of April 2019 to the following:

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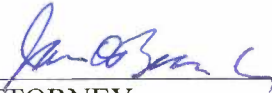
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ATTORNEY



BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 20190007-EI
IN RE: ENVIRONMENTAL COST RECOVERY FACTORS

2018 FINAL TRUE-UP
TESTIMONY AND EXHIBIT

PENELOPE A. RUSK

FILED: APRIL 1, 2019

1 management, and rate setting activities for cost recovery
2 clauses and wholesale and retail rate cases. My duties
3 include managing cost recovery for fuel and purchased
4 power, interchange sales, capacity payments, and approved
5 environmental projects.

6
7 **Q.** What is the purpose of your testimony in this proceeding?

8
9 **A.** The purpose of my testimony is to present, for Commission
10 review and approval, the actual true-up amount for the
11 Environmental Cost Recovery Clause ("Environmental Clause")
12 and the calculations associated with the environmental
13 compliance activities for the January 2018 through December
14 2018 period.

15
16 **Q.** Did you prepare any exhibits in support of your testimony?

17
18 **A.** Yes. Exhibit No. PAR-1 consists of nine documents prepared
19 under my direction and supervision.

- 20 ▪ Form 42-1A, Document No. 1, provides the final true-
21 up for the January 2018 through December 2018 period;
- 22 ▪ Form 42-2A, Document No. 2, provides the detailed
23 calculation of the actual true-up for the period;
- 24 ▪ Form 42-3A, Document No. 3, shows the interest
25 provision calculation for the period;

- 1 ▪ Form 42-4A, Document No. 4, provides the variances
2 between actual and actual/estimated costs for O&M
3 activities;
- 4 ▪ Form 42-5A, Document No. 5, provides a summary of
5 actual monthly O&M activity costs for the period;
- 6 ▪ Form 42-6A, Document No. 6, provides the variances
7 between actual and actual/estimated costs for capital
8 investment projects;
- 9 ▪ Form 42-7A, Document No. 7, presents a summary of
10 actual monthly costs for capital investment projects
11 for the period;
- 12 ▪ Form 42-8A, Document No. 8, pages 1 through 29,
13 illustrates the calculation of depreciation expense
14 and return on capital investment for each project
15 recovered through the Environmental Clause.
- 16 ▪ Form 42-9A, Document No. 9, details Tampa Electric's
17 revenue requirement rate of return for capital
18 projects recovered through the Environmental Clause.

19

20 **Q.** What is the source of the data presented in your testimony
21 and exhibits?

22

23 **A.** Unless otherwise indicated, the actual data is taken from
24 the books and records of Tampa Electric. The books and
25 records are kept in the regular course of business in

1 accordance with generally accepted accounting principles
2 and practices, and provisions of the Uniform System of
3 Accounts as prescribed by this Commission.
4

5 **Q.** What is the final true-up amount for the Environmental
6 Clause for the period January 2018 through December 2018?
7

8 **A.** The final true-up amount for the Environmental Clause for
9 the period January 2018 through December 2018 is an over-
10 recovery of \$2,396,214. The actual environmental cost over-
11 recovery, including interest, is \$15,868,697 for the period
12 January 2018 through December 2018, as identified in Form
13 42-1A. This amount, less the \$13,472,483 over-recovery
14 approved in Commission Order No. PSC-2018-0594-FOF-EI,
15 issued December 20, 2018, in Docket No. 20180007-EI,
16 results in a final over-recovery of \$2,396,214, as shown on
17 Form 42-1A. This over-recovery amount will be applied in
18 the calculation of the environmental cost recovery factors
19 for the period January 2020 through December 2020.
20

21 **Q.** Are all costs listed in Forms 42-4A through 42-8A incurred
22 for environmental compliance projects approved by the
23 Commission?
24

25 **A.** All costs listed in Forms 42-4A through 42-8A for which

1 Tampa Electric is seeking recovery are incurred for
2 environmental compliance projects approved by the
3 Commission.
4

5 **Q.** How do actual expenditures for the January 2018 through
6 December 2018 period compare with Tampa Electric's
7 actual/estimated projections as presented in previous
8 testimony and exhibits?
9

10 **A.** As shown on Form 42-4A, total costs for O&M activities are
11 \$1,291,726, or 10.2 percent less than the actual/estimated
12 projection costs. Form 42-6A shows the total capital
13 investment costs are \$78,838, or 0.2 percent less than the
14 actual/estimated projection costs. Additional information
15 regarding substantial variances is provided below.
16

17 **O&M Project Variances**

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

1 actual amounts expended are compared to the projection.
2 When inspections indicate that work is not needed now, then
3 maintenance expense will be incurred in a future period
4 when warranted by the condition of the unit.

5
6 **▪ Big Bend Units 1 and 2 Flue Gas Desulfurization ("FGD"):**

7 The Big Bend Units 1 and 2 FGD project variance is \$73,827
8 or 12.9 percent lower than projected. The variance is
9 due to greater use of natural gas instead of coal, so
10 the cost for consumables for the Units 1 and 2 FGD was
11 less than projected.

12
13 **▪ Big Bend PM Minimization and Monitoring:** The Big Bend PM
14 Minimization and Monitoring project variance is \$115,739
15 or 28.5 percent greater than projected. The variance is
16 due to greater than expected cleaning and maintenance
17 costs in 2018 for insulators, rappers, and other related
18 equipment parts.

19
20 **▪ Big Bend Unit 1 SCR:** The Big Bend Unit 1 SCR project
21 variance is \$240,367, or 68.5 percent less than
22 projected. The variance is due to greater use of natural
23 gas instead of coal, so the cost for SCR consumables and
24 maintenance was less than projected for the year.

25

- 1 ▪ **Big Bend Unit 2 SCR:** The Big Bend Unit 2 SCR project
2 variance is \$182,149, or 50.4 percent less than
3 projected. The variance is due to greater use of natural
4 gas instead of coal, so the cost for SCR consumables and
5 maintenance was less than projected.
6
- 7 ▪ **Big Bend Unit 3 SCR:** The Big Bend Unit 3 SCR project
8 variance is \$576,296, or 37.1 percent less than
9 projected. The variance is due to greater use of natural
10 gas instead of coal, so the cost for SCR consumables and
11 maintenance was less than projected.
12
- 13 ▪ **Big Bend Unit 4 SCR:** The Big Bend Unit 4 SCR project
14 variance is \$259,519, or 39.9 percent more than
15 projected. Unit 4 burned more coal than expected, and as
16 a result, the cost of consumables and maintenance was
17 higher than projected.
18
- 19 ▪ **Big Bend Coal Combustion Residuals Rule Phase II:** The
20 Big Bend Coal Combustion Residuals ("CCR") Rule Phase II
21 project variance is \$798,049, or 16.8 percent less than
22 projected. Project disposal activity was suspended when
23 the existing landfill stopped accepting CCR material.
24 Subsequently, a new landfill was identified, approved
25 for use, and is now accepting the material. As a result,

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these costs are expected to be incurred in the future.

There were no significant cost variances related to capital investment projects.

Q. Does this conclude your testimony?

A. Yes, it does.

INDEX

TAMPA ELECTRIC COMPANY
ENVIRONMENTAL COST RECOVERY CLAUSE

FINAL TRUE-UP AMOUNT FOR THE PERIOD OF
JANUARY 2018 THROUGH DECEMBER 2018

FORMS 42-1A THROUGH 42-9A

<u>DOCUMENT NO.</u>	<u>TITLE</u>	<u>PAGE</u>
1	Form 42-1A	10
2	Form 42-2A	11
3	Form 42-3A	12
4	Form 42-4A	13
5	Form 42-5A	14
6	Form 42-6A	15
7	Form 42-7A	16
8	Form 42-8A	17
9	Form 42-9A	46

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of Final True-up Amount for the Period
January 2018 to December 2018
 (in Dollars)

Form 42 - 1A

<u>Line</u>	<u>Period Amount</u>
1. End of Period Actual True-Up for the Period January 2018 to December 2018 (Form 42-2A, Lines 5 + 6 + 10)	\$15,868,697
2. Actual/Estimated True-Up Amount Approved for the Period January 2018 to December 2018 (Order No. PSC-2018-0594-FOF-EI)	13,472,483
3. Final True-Up to be Refunded/(Recovered) in the Projection Period January 2019 to December 2019 (Lines 1 - 2)	\$2,396,214

10

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of Final True-up Amount for the Period
January 2018 to December 2018

Current Period True-Up Amount
 (in Dollars)

Line	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1. ECRC Revenues (net of Revenue Taxes)	\$5,299,826	\$4,794,184	\$4,754,839	\$4,804,461	\$5,074,853	\$5,873,006	\$6,515,349	\$6,386,581	\$6,977,367	\$6,319,643	\$5,457,564	\$4,834,504	\$67,092,176
2. True-Up Provision	508,445	508,445	508,445	508,445	508,445	508,445	508,445	508,445	508,445	508,445	508,445	508,449	6,101,344
3. ECRC Revenues Applicable to Period (Lines 1 + 2)	5,808,271	5,302,629	5,263,284	5,312,906	5,583,298	6,381,451	7,023,794	6,895,026	7,485,812	6,828,088	5,966,009	5,342,953	73,193,520
4. Jurisdictional ECRC Costs													
a. O & M Activities (Form 42-5A, Line 9)	1,874,870	2,166,060	1,373,137	959,540	1,185,543	743,043	607,630	(13,927)	92,634	382,949	475,403	1,568,659	11,415,541
b. Capital Investment Projects (Form 42-7A, Line 9)	3,891,399	3,881,400	3,871,486	3,861,845	3,853,401	3,844,545	3,833,437	3,826,357	3,822,587	3,814,988	3,808,563	3,800,493	46,110,501
c. Total Jurisdictional ECRC Costs	5,766,269	6,047,460	5,244,623	4,821,385	5,038,944	4,587,588	4,441,067	3,812,430	3,915,221	4,197,937	4,283,966	5,369,152	57,526,042
5. Over/(Under) Recovery (Line 3 - Line 4c)	42,002	(744,831)	18,661	491,521	544,354	1,793,863	2,582,727	3,082,596	3,570,591	2,630,151	1,682,043	(26,199)	15,667,479
6. Interest Provision (Form 42-3A, Line 10)	9,356	8,341	8,197	8,382	8,410	9,752	12,844	16,701	22,674	29,118	32,771	34,672	201,218
7. Beginning Balance True-Up & Interest Provision	6,101,344	5,644,257	4,399,322	3,917,735	3,909,193	3,953,512	5,248,682	7,335,808	9,926,660	13,011,480	15,162,304	16,368,673	6,101,344
a. Deferred True-Up from January to December 2017 (Order No. PSC-2018-0014-FOF-EI)	1,498,666	1,498,666	1,498,666	1,498,666	1,498,666	1,498,666	1,498,666	1,498,666	1,498,666	1,498,666	1,498,666	1,498,666	1,498,666
8. True-Up Collected/(Refunded) (see Line 2)	(508,445)	(508,445)	(508,445)	(508,445)	(508,445)	(508,445)	(508,445)	(508,445)	(508,445)	(508,445)	(508,445)	(508,449)	(6,101,344)
9. End of Period Total True-Up (Lines 5+6+7+7a+8)	7,142,923	5,897,988	5,416,401	5,407,859	5,452,178	6,747,348	8,834,474	11,425,326	14,510,146	16,660,970	17,867,339	17,367,363	17,367,363
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)	\$7,142,923	\$5,897,988	\$5,416,401	\$5,407,859	\$5,452,178	\$6,747,348	\$8,834,474	\$11,425,326	\$14,510,146	\$16,660,970	\$17,867,339	\$17,367,363	\$17,367,363

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of Final True-up Amount for the Period
January 2018 to December 2018

Interest Provision
 (in Dollars)

Line	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1. Beginning True-Up Amount (Form 42-2A, Line 7 + 7a + 10)	\$7,600,010	\$7,142,923	\$5,897,988	\$5,416,401	\$5,407,859	\$5,452,178	\$6,747,348	\$8,834,474	\$11,425,326	\$14,510,146	\$16,660,970	\$17,867,339	
2. Ending True-Up Amount Before Interest	7,133,567	5,889,647	5,408,204	5,399,477	5,443,768	6,737,596	8,821,630	11,408,625	14,487,472	16,631,852	17,834,568	17,332,691	
3. Total of Beginning & Ending True-Up (Lines 1 + 2)	14,733,577	13,032,570	11,306,192	10,815,878	10,851,627	12,189,774	15,568,978	20,243,099	25,912,798	31,141,998	34,495,538	35,200,030	
4. Average True-Up Amount (Line 3 x 1/2)	7,366,789	6,516,285	5,653,096	5,407,939	5,425,814	6,094,887	7,784,489	10,121,550	12,956,399	15,570,999	17,247,769	17,600,015	
5. Interest Rate (First Day of Reporting Business Month)	1.58%	1.46%	1.62%	1.86%	1.85%	1.86%	1.98%	1.98%	1.98%	2.21%	2.27%	2.30%	
6. Interest Rate (First Day of Subsequent Business Month)	1.46%	1.62%	1.86%	1.85%	1.86%	1.98%	1.98%	1.98%	2.21%	2.27%	2.30%	2.42%	
7. Total of Beginning & Ending Interest Rates (Lines 5 + 6)	3.04%	3.08%	3.48%	3.71%	3.71%	3.84%	3.96%	3.96%	4.19%	4.48%	4.57%	4.72%	
8. Average Interest Rate (Line 7 x 1/2)	1.520%	1.540%	1.740%	1.855%	1.855%	1.920%	1.980%	1.980%	2.095%	2.240%	2.285%	2.360%	
9. Monthly Average Interest Rate (Line 8 x 1/12)	0.127%	0.128%	0.145%	0.155%	0.155%	0.160%	0.165%	0.165%	0.175%	0.187%	0.190%	0.197%	
10. Interest Provision for the Month (Line 4 x Line 9)	\$9,356	\$8,341	\$8,197	\$8,382	\$8,410	\$9,752	\$12,844	\$16,701	\$22,674	\$29,118	\$32,771	\$34,672	\$201,218

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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of Final True-up Amount for the Period
January 2018 to December 2018

Form 42 - 4A

Variance Report of O & M Activities
(In Dollars)

Line	(1) Actual	(2) Actual/Estimated Projection	(3) Variance Amount	(4) Percent
1. Description of O&M Activities				
a. Big Bend Unit 3 Flue Gas Desulfurization Integration	\$1,982,785	\$1,894,681	\$88,105	4.7%
b. Big Bend Units 1 & 2 Flue Gas Conditioning	-	-	-	0.0%
c. SO ₂ Emissions Allowances	(126)	(98)	(28)	28.6%
d. Big Bend Units 1 & 2 FGD	496,977	570,804	(73,827)	-12.9%
e. Big Bend PM Minimization and Monitoring	522,301	406,562	115,739	28.5%
f. Big Bend NO _x Emissions Reduction	71,024	78,693	(7,670)	-9.7%
g. NPDES Annual Surveillance Fees	35,883	35,883	-	0.0%
h. Gannon Thermal Discharge Study	-	-	-	0.0%
i. Polk NO _x Emissions Reduction	3,379	5,317	(1,938)	-36.4%
j. Bayside SCR and Ammonia	119,985	111,102	8,882	8.0%
k. Big Bend Unit 4 SOFA	-	-	-	0.0%
l. Big Bend Unit 1 Pre-SCR	8,766	39	8,727	22655.8%
m. Big Bend Unit 2 Pre-SCR	18,270	1,450	16,820	1160.0%
n. Big Bend Unit 3 Pre-SCR	13,938	3,808	10,130	266.0%
o. Clean Water Act Section 316(b) Phase II Study	40,408	74,158	(33,750)	-45.5%
p. Arsenic Groundwater Standard Program	22,246	-	22,246	0.0%
q. Big Bend 1 SCR	110,736	351,102	(240,367)	-68.5%
r. Big Bend 2 SCR	178,964	361,113	(182,149)	-50.4%
s. Big Bend 3 SCR	977,088	1,553,384	(576,296)	-37.1%
t. Big Bend 4 SCR	910,664	651,145	259,519	39.9%
u. Mercury Air Toxics Standards	26,422	24,378	2,044	8.4%
v. Greenhouse Gas Reduction Program	95,974	95,974	-	0.0%
w. Big Bend Gypsum Storage Facility	1,681,138	1,638,273	42,865	2.6%
x. Coal Combustion Residuals (CCR) Rule	68,853	38,250	30,602	80.0%
y. BB ELG Study Program	70,676	54,007	16,669	30.9%
z. CCR Rule - Phase II	3,959,188	4,757,238	(798,049)	-16.8%
2. Total Investment Projects - Recoverable Costs	\$11,415,540	\$12,707,265	(\$1,291,726)	-10.2%
3. Recoverable Costs Allocated to Energy	\$11,317,003	\$12,597,223	(\$1,280,222)	-10.2%
4. Recoverable Costs Allocated to Demand	\$98,537	\$110,042	(\$11,504)	-10.5%

Notes:

Column (1) is the End of Period Totals on Form 42-5A.
Column (2) is the approved projected amount in accordance with FPSC Order No. PSC-2018-0594-FOF-EI.
Column (3) = Column (1) - Column (2)
Column (4) = Column (3) / Column (2)

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of Final True-up Amount for the Period
January 2018 to December 2018

O&M Activities
 (in Dollars)

Line	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	End of	Method of Classification		
	January	February	March	April	May	June	July	August	September	October	November	December	Period Total	Demand	Energy	
1. Description of O&M Activities																
a.	Big Bend Unit 3 Flue Gas Desulfurization Integration	\$452,214	\$273,733	\$291,066	\$358,824	\$331,130	\$187,714	\$171,202	(\$15,879)	(\$220,353)	\$23,485	\$108,139	\$21,509	\$1,982,785	\$1,982,785	
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	(34)	5	8	(16)	22	(83)	(52)	11	19	(28)	9	13	(126)	(126)	
d.	Big Bend Units 1 & 2 FGD	17,413	66,376	55,024	54,100	100,066	19,825	25,482	1,226	40,195	24,776	41,840	50,654	496,977	496,977	
e.	Big Bend PM Minimization and Monitoring	52,762	44,712	67,899	54,273	45,912	27,938	52,913	51,451	38,923	44,175	22,268	19,073	522,301	522,301	
f.	Big Bend NO _x Emissions Reduction	37	34,122	266	2,757	78	29,434	4,229	96	5	0	0	0	71,024	71,024	
g.	NPDES Annual Surveillance Fees	34,500	0	0	0	0	1,383	0	0	0	0	0	0	35,883	35,883	\$35,883
h.	Gannon Thermal Discharge Study	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
i.	Polk NO _x Emissions Reduction	688	853	440	0	0	35	123	929	310	0	0	0	3,379	3,379	3,379
j.	Bayside SCR and Ammonia	16,454	3,210	8,560	12,325	3,210	11,843	3,210	20,818	3,210	10,324	13,618	13,203	119,985	119,985	
k.	Big Bend Unit 4 SOFA	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
l.	Big Bend Unit 1 Pre-SCR	0	0	39	0	0	0	0	0	8,231	46	450	0	8,766	8,766	8,766
m.	Big Bend Unit 2 Pre-SCR	635	0	0	815	0	0	0	0	815	16,005	0	0	18,270	18,270	18,270
n.	Big Bend Unit 3 Pre-SCR	0	0	0	0	3,714	94	725	0	8,590	0	0	815	13,938	13,938	13,938
o.	Clean Water Act Section 316(b) Phase II Study	4,499	14,303	174	21,348	75	9	0	0	0	0	0	0	40,408	40,408	40,408
p.	Arsenic Groundwater Standard Program	0	0	0	0	0	0	0	0	0	0	8,367	13,878	22,246	22,246	22,246
q.	Big Bend 1 SCR	6,481	17,884	1,872	32,717	33,063	11,879	1,506	(122)	3,994	625	558	279	110,736	110,736	110,736
r.	Big Bend 2 SCR	3,169	6,772	5,698	54,013	9,514	7,360	4,939	(8,199)	11,811	3,640	8,568	71,679	178,964	178,964	178,964
s.	Big Bend 3 SCR	87,037	154,504	254,715	56,598	232,416	110,468	19,789	(12,731)	7,329	24,381	36,754	5,828	977,088	977,088	977,088
t.	Big Bend 4 SCR	98,491	89,184	64,303	165,165	82,287	140,296	113,063	(171,414)	103,277	76,627	94,104	55,280	910,664	910,664	910,664
u.	Mercury Air Toxics Standards	0	0	7,823	55	0	0	1,523	0	0	1,864	0	15,158	26,422	26,422	26,422
v.	Greenhouse Gas Reduction Program	2,825	0	0	0	93,149	0	0	0	0	0	0	0	95,974	95,974	95,974
w.	Big Bend Gypsum Storage Facility (East 40)	163,867	110,837	59,289	124,795	239,532	159,952	175,664	121,454	86,278	149,452	110,909	179,107	1,681,138	1,681,138	1,681,138
x.	Coal Combustion Residuals (CCR) Rule - Phase I	(3,500)	14,103	14,033	1,844	9,875	1,895	22,821	(1,568)	0	1,399	4,847	3,104	68,853	68,853	68,853
y.	BB ELG Study Program	0	11,472	0	9,832	0	32,703	10,493	0	0	6,176	0	0	70,676	70,676	70,676
z.	Coal Combustion Residuals (CCR) Rule - Phase II	937,333	1,323,990	541,927	10,095	1,500	297	0	0	0	0	24,970	1,119,078	3,959,188	3,959,188	3,959,188
2.	Total of O&M Activities	1,874,870	2,166,060	1,373,137	959,540	1,185,543	743,043	607,630	(13,927)	92,634	382,949	475,403	1,568,659	11,415,540	\$98,537	\$11,317,003
3.	Recoverable Costs Allocated to Energy	1,835,871	2,151,757	1,372,963	938,192	1,185,468	741,650	607,630	(13,927)	92,634	382,949	467,036	1,554,781	11,317,003		
4.	Recoverable Costs Allocated to Demand	38,999	14,303	174	21,348	75	1,393	0	0	0	0	8,367	13,878	98,537		
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	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	1.0000000		
7.	Jurisdictional Energy Recoverable Costs (A)	1,835,871	2,151,757	1,372,963	938,192	1,185,468	741,650	607,630	(13,927)	92,634	382,949	467,036	1,554,781	11,317,004		
8.	Jurisdictional Demand Recoverable Costs (B)	38,999	14,303	174	21,348	75	1,393	0	0	0	0	8,367	13,878	98,537		
9.	Total Jurisdictional Recoverable Costs for O&M Activities (Lines 7 + 8)	\$1,874,870	\$2,166,060	\$1,373,137	\$959,540	\$1,185,543	\$743,043	\$607,630	(\$13,927)	92,634	382,949	\$475,403	\$1,568,659	\$11,415,541		

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DOCKET NO. 20190007-EI
 ECRC 2018 FINAL TRUE-UP
 EXHIBIT PAR-1, DOC. NO. 5, PAGE 1 OF 1

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of Final True-up Amount for the Period
January 2018 to December 2018

Form 42 - 6A

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

Line	(1) Actual	(2) Actual/Estimated Projection	(3) Variance Amount	(4) Percent
1. Description of Investment Projects				
a. Big Bend Unit 3 Flue Gas Desulfurization Integration	\$960,471	\$960,463	\$8	0.0%
b. Big Bend Units 1 & 2 Flue Gas Conditioning	249,611	249,611	0	0.0%
c. Big Bend Unit 4 Continuous Emissions Monitors	51,105	51,105	0	0.0%
d. Big Bend Fuel Oil Tank # 1 Upgrade	55,001	55,001	0	0.0%
e. Big Bend Fuel Oil Tank # 2 Upgrade	90,462	90,462	0	0.0%
f. Big Bend Unit 1 Classifier Replacement	80,406	80,406	0	0.0%
g. Big Bend Unit 2 Classifier Replacement	58,125	58,125	0	0.0%
h. Big Bend Section 114 Mercury Testing Platform	8,562	8,562	0	0.0%
i. Big Bend Units 1 & 2 FGD	6,053,894	6,053,894	0	0.0%
j. Big Bend FGD Optimization and Utilization	1,550,384	1,554,567	(4,183)	-0.3%
k. Big Bend NO _x Emissions Reduction	499,286	499,286	0	0.0%
l. Big Bend PM Minimization and Monitoring	1,809,209	1,809,209	0	0.0%
m. Polk NO _x Emissions Reduction	113,289	113,289	0	0.0%
n. Big Bend Unit 4 SOFA	198,213	198,213	0	0.0%
o. Big Bend Unit 1 Pre-SCR	137,625	137,625	0	0.0%
p. Big Bend Unit 2 Pre-SCR	130,774	130,774	0	0.0%
q. Big Bend Unit 3 Pre-SCR	233,143	233,143	0	0.0%
r. Big Bend Unit 1 SCR	7,861,924	7,960,376	(98,452) *	-1.2%
s. Big Bend Unit 2 SCR	8,523,404	8,407,010	116,394 *	1.4%
t. Big Bend Unit 3 SCR	6,968,871	6,968,871	0	0.0%
u. Big Bend Unit 4 SCR	5,419,305	5,420,387	(1,082)	0.0%
v. Big Bend FGD System Reliability	2,080,754	2,080,400	354	0.0%
w. Mercury Air Toxics Standards	816,171	824,496	(8,325)	-1.0%
x. SO ₂ Emissions Allowances	(2,595)	(2,601)	6	-0.2%
y. Big Bend Gypsum Storage Facility	2,073,526	2,073,526	0	0.0%
z. Big Bend Coal Combustion Residual Rule (CCR Rule)	83,375	130,502	(47,127)	-36.1%
aa. Coal Combustion Residuals (CCR-Phase II)	6,040	2,299	3,741	162.7%
ab. Big Bend Effluent Limitations Guidelines (ELG)	166	1,411	(1,245)	-88.2%
ac. Big Bend Unit 1 Section 316(b) Impingement Mortality	0	38,927	(38,927)	-100.0%
2. Total Investment Projects - Recoverable Costs	\$46,110,501	\$46,189,339	(\$78,838)	-0.2%
3. Recoverable Costs Allocated to Energy	\$45,875,457	\$45,870,737	\$4,720	0.0%
4. Recoverable Costs Allocated to Demand	\$235,044	\$318,602	(\$83,558)	-26.2%

Notes:

- Column (1) is the End of Period Totals on Form 42-7A.
- Column (2) is the approved projected amount in accordance with FPSC Order No. PSC-2018-0594-FOF-EI.
- Column (3) = Column (1) - Column (2)
- Column (4) = Column (3) / Column (2)
- *Substantially relates to an accounting adjustment to reassign costs from Unit1 to Unit 2.

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of Final True-up Amount for the Period
January 2018 to December 2018

Capital Investment Projects-Recoverable Costs
 (in Dollars)

Line	Description (A)		Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	End of	Method of Classification		
			January	February	March	April	May	June	July	August	September	October	November	December	Total	Demand	Energy	
1.	a.	Big Bend Unit 3 Flue Gas Desulfurization Integration	1	\$81,171	\$80,989	\$80,808	\$80,626	\$80,445	\$80,262	\$79,812	\$79,633	\$79,453	\$79,271	\$79,091	\$78,910	\$960,471		\$960,471
	b.	Big Bend Units 1 and 2 Flue Gas Conditioning	2	21,372	21,270	21,168	21,066	20,965	20,863	20,737	20,636	20,535	20,434	20,333	20,232	249,611		249,611
	c.	Big Bend Unit 4 Continuous Emissions Monitors	3	4,344	4,330	4,314	4,300	4,285	4,271	4,247	4,232	4,217	4,203	4,188	4,174	51,105		51,105
	d.	Big Bend Fuel Oil Tank # 1 Upgrade	4	2,815	2,806	2,796	2,787	2,778	2,770	2,770	2,770	2,770	2,770	2,770	2,770	55,001	\$55,001	
	e.	Big Bend Fuel Oil Tank # 2 Upgrade	5	4,629	4,614	4,600	4,584	4,570	4,555	4,555	4,555	4,555	4,555	4,555	4,555	90,462	90,462	
	f.	Big Bend Unit 1 Classifier Replacement	6	6,859	6,830	6,803	6,775	6,748	6,720	6,681	6,653	6,625	6,598	6,571	6,543	80,406		80,406
	g.	Big Bend Unit 2 Classifier Replacement	7	4,954	4,934	4,915	4,896	4,877	4,858	4,829	4,811	4,791	4,772	4,754	4,734	58,125		58,125
	h.	Big Bend Section 114 Mercury Testing Platform	8	725	722	721	719	717	716	712	709	708	706	704	703	8,562		8,562
	i.	Big Bend Units 1 & 2 FGD	9	514,191	512,541	510,891	509,241	507,592	505,942	503,019	501,378	499,737	498,095	496,454	494,813	6,053,894		6,053,894
	j.	Big Bend FGD Optimization and Utilization	10	126,787	126,722	126,660	126,988	128,308	129,440	129,553	131,230	131,372	131,394	131,104	130,826	1,550,384		1,550,384
	k.	Big Bend NO _x Emissions Reduction	11	42,042	41,978	41,914	41,850	41,785	41,721	41,493	41,428	41,364	41,301	41,237	41,173	499,286		499,286
	l.	Big Bend PM Minimization and Monitoring	12	153,110	152,726	152,343	151,960	151,576	151,193	150,337	149,956	149,574	149,193	148,811	148,430	1,809,209		1,809,209
	m.	Polk NO _x Emissions Reduction	13	9,607	9,579	9,551	9,524	9,496	9,467	9,414	9,385	9,358	9,331	9,302	9,275	113,289		113,289
	n.	Big Bend Unit 4 SOFA	14	16,766	16,725	16,685	16,645	16,604	16,565	16,471	16,431	16,391	16,351	16,310	16,270	198,213		198,213
	o.	Big Bend Unit 1 Pre-SCR	15	11,675	11,640	11,605	11,571	11,536	11,502	11,435	11,401	11,366	11,332	11,298	11,264	137,625		137,625
	p.	Big Bend Unit 2 Pre-SCR	16	11,082	11,051	11,021	10,990	10,959	10,929	10,836	10,806	10,775	10,744	10,714	10,684	130,774		130,774
	q.	Big Bend Unit 3 Pre-SCR	17	19,734	19,684	19,634	19,583	19,533	19,484	19,373	19,324	19,273	19,224	19,173	19,124	233,143		233,143
	r.	Big Bend Unit 1 SCR	18	670,700	664,461	662,513	660,566	658,619	656,671	652,908	650,972	649,034	647,097	645,160	643,223	7,861,924		7,861,924
	s.	Big Bend Unit 2 SCR	19	716,560	718,913	716,974	715,035	713,096	711,157	707,109	705,181	707,781	705,823	703,866	701,909	8,523,404		8,523,404
	t.	Big Bend Unit 3 SCR	20	590,325	588,737	587,150	585,562	583,973	582,386	579,071	577,492	575,913	574,333	572,754	571,175	6,968,871		6,968,871
	u.	Big Bend Unit 4 SCR	21	456,706	455,523	454,342	453,169	452,014	450,873	448,357	448,367	448,367	448,367	448,367	448,367	5,419,305		5,419,305
	v.	Big Bend FGD System Reliability	22	175,463	175,139	174,817	174,494	174,170	173,847	172,882	172,560	172,239	171,934	171,630	171,579	2,080,754		2,080,754
	w.	Mercury Air Toxics Standards	23	68,615	68,478	68,407	68,337	68,454	68,315	67,934	67,795	67,656	67,518	67,379	67,283	816,171		816,171
	x.	SO ₂ Emissions Allowances (B)	24	(218)	(218)	(218)	(217)	(217)	(217)	(215)	(215)	(215)	(215)	(215)	(2,595)		(2,595)	
	y.	Big Bend Gypsum Storage Facility	25	174,907	174,580	174,253	173,927	173,600	173,274	172,310	171,985	171,660	171,335	171,010	170,685	2,073,526		2,073,526
	z.	Big Bend Coal Combustion Residual Rule (CCR Rule)	26	6,478	6,646	6,816	6,860	6,907	6,960	6,988	7,015	7,068	7,149	7,205	7,283	83,375	83,375	
	aa.	Coal Combustion Residuals (CCR-Phase II)	27	0	0	3	7	11	21	41	174	561	1,285	1,867	2,070	6,040	6,040	
	ab.	Big Bend Effluent Limitations Guidelines (ELG)	28	0	0	0	0	0	0	0	0	10	26	47	83	166	166	
	ac.	Big Bend Unit 1 Impingement Mortality - 316(b)	29	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2. Total Investment Projects - Recoverable Costs				3,891,399	3,881,400	3,871,486	3,861,845	3,853,401	3,844,545	3,833,437	3,826,357	3,822,587	3,814,988	3,808,563	3,800,493	46,110,501	\$235,044	\$45,875,457
3. Recoverable Costs Allocated to Energy				3,877,477	3,867,334	3,857,271	3,847,607	3,839,135	3,830,239	3,809,336	3,802,180	3,798,045	3,789,711	3,782,713	3,774,409	45,875,457		45,875,457
4. Recoverable Costs Allocated to Demand				13,922	14,066	14,215	14,238	14,266	14,306	24,101	24,177	24,542	25,277	25,850	26,084	235,044	235,044	
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)				3,877,477	3,867,334	3,857,271	3,847,607	3,839,135	3,830,239	3,809,336	3,802,180	3,798,045	3,789,711	3,782,713	3,774,409	45,875,457		
8. Jurisdictional Demand Recoverable Costs (D)				13,922	14,066	14,215	14,238	14,266	14,306	24,101	24,177	24,542	25,277	25,850	26,084	235,044		
9. Total Jurisdictional Recoverable Costs for Investment Projects (Lines 7 + 8)				\$3,891,399	\$3,881,400	\$3,871,486	\$3,861,845	\$3,853,401	\$3,844,545	\$3,833,437	\$3,826,357	\$3,822,587	\$3,814,988	\$3,808,563	\$3,800,493	\$46,110,501		

Notes:

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

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DOCKET NO. 20190007-EI
 ECRC 2018 FINAL TRUE-UP
 EXHIBIT PAR-1, DOC. NO. 7, PAGE 1 OF 1

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of Final True-up Amount for the Period
January 2018 to December 2018

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$182	\$0	\$0	\$0	\$0	\$0	\$182
b.	Clearings to Plant		0	0	0	0	0	0	182	0	0	0	0	0	182
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)	\$13,763,081	\$13,763,081	\$13,763,081	\$13,763,081	\$13,763,081	\$13,763,081	\$13,763,081	\$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	(5,440,288)	(5,469,125)	(5,497,962)	(5,526,799)	(5,555,636)	(5,584,473)	(5,613,310)	(5,642,147)	(5,670,985)	(5,699,823)	(5,728,661)	(5,757,499)	(5,786,337)	(5,786,337)
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$8,322,793	8,293,956	8,265,119	8,236,282	8,207,445	8,178,608	8,149,771	8,121,116	8,092,278	8,063,440	8,034,602	8,005,764	7,976,926	
6.	Average Net Investment		8,308,375	8,279,538	8,250,701	8,221,864	8,193,027	8,164,190	8,135,444	8,106,697	8,077,859	8,049,021	8,020,183	7,991,345	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		39,900	39,761	39,623	39,484	39,346	39,207	39,352	39,213	39,074	38,934	38,795	38,655	\$471,344
b.	Debt Component Grossed Up For Taxes (C)		12,434	12,391	12,348	12,305	12,262	12,218	11,623	11,582	11,541	11,499	11,458	11,417	143,078
8.	Investment Expenses														
a.	Depreciation (D)		28,837	28,837	28,837	28,837	28,837	28,837	28,837	28,838	28,838	28,838	28,838	28,838	346,049
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		81,171	80,989	80,808	80,626	80,445	80,262	79,812	79,633	79,453	79,271	79,091	78,910	960,471
a.	Recoverable Costs Allocated to Energy		81,171	80,989	80,808	80,626	80,445	80,262	79,812	79,633	79,453	79,271	79,091	78,910	960,471
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)		81,171	80,989	80,808	80,626	80,445	80,262	79,812	79,633	79,453	79,271	79,091	78,910	960,471
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$81,171	\$80,989	\$80,808	\$80,626	\$80,445	\$80,262	\$79,812	\$79,633	\$79,453	\$79,271	\$79,091	\$78,910	\$960,471

Notes:

- (A) Applicable depreciable base for Big Bend; accounts 312.45 (\$13,435,775), 315.45 (\$327,307), and 312.40 (\$182)
- (B) Line 6 x 5.7628% x 1/12 (Jan-Jun) and Line 6 x 5.8046% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 25.345% (expansion factor of 1.34295)
- (C) Line 6 x 1.7959% x 1/12 (Jan-Jun) and Line 6 x 1.7144% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rates are 2.5%, 3.1%, and 3.4%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of Final True-up Amount for the Period
January 2018 to December 2018

Return on Capital Investments, Depreciation and Taxes
 For Project: Big Bend Units 1 and 2 Flue Gas Conditioning
 (in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments														
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	(4,179,278)	(4,195,419)	(4,211,560)	(4,227,701)	(4,243,842)	(4,259,983)	(4,276,124)	(4,292,265)	(4,308,406)	(4,324,547)	(4,340,688)	(4,356,829)	(4,372,970)	
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)	\$838,456	822,315	806,174	790,033	773,892	757,751	741,610	725,469	709,328	693,187	677,046	660,905	644,764	
6.	Average Net Investment		830,386	814,245	798,104	781,963	765,822	749,681	733,540	717,399	701,258	685,117	668,976	652,835	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		3,988	3,910	3,833	3,755	3,678	3,600	3,548	3,470	3,392	3,314	3,236	3,158	\$42,882
b.	Debt Component Grossed Up For Taxes (C)		1,243	1,219	1,194	1,170	1,146	1,122	1,048	1,025	1,002	979	956	933	13,037
8.	Investment Expenses														
a.	Depreciation (D)		16,141	16,141	16,141	16,141	16,141	16,141	16,141	16,141	16,141	16,141	16,141	16,141	193,692
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		21,372	21,270	21,168	21,066	20,965	20,863	20,737	20,636	20,535	20,434	20,333	20,232	249,611
a.	Recoverable Costs Allocated to Energy		21,372	21,270	21,168	21,066	20,965	20,863	20,737	20,636	20,535	20,434	20,333	20,232	249,611
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)		21,372	21,270	21,168	21,066	20,965	20,863	20,737	20,636	20,535	20,434	20,333	20,232	249,611
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)		\$21,372	\$21,270	\$21,168	\$21,066	\$20,965	\$20,863	\$20,737	\$20,636	\$20,535	\$20,434	\$20,333	\$20,232	\$249,611

Notes:

- (A) Applicable depreciable base for Big Bend; accounts 312.41 (\$2,676,217) and 312.42 (\$2,341,517)
- (B) Line 6 x 5.7628% x 1/12 (Jan-Jun) and Line 6 x 5.8046% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 25.345% (expansion factor of 1.34295)
- (C) Line 6 x 1.7959% x 1/12 (Jan-Jun) and Line 6 x 1.7144% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rates are 4.0% and 3.7%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of Final True-up Amount for the Period
January 2018 to December 2018

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments														
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	(542,165)	(544,475)	(546,785)	(549,095)	(551,405)	(553,715)	(556,025)	(558,335)	(560,645)	(562,955)	(565,265)	(567,575)	(569,885)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	\$324,046	\$321,736	\$319,426	\$317,116	\$314,806	\$312,496	\$310,186	\$307,876	\$305,566	\$303,256	\$300,946	\$298,636	\$296,326	
6.	Average Net Investment		322,891	320,581	318,271	315,961	313,651	311,341	309,031	306,721	304,411	302,101	299,791	297,481	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		1,551	1,540	1,528	1,517	1,506	1,495	1,495	1,484	1,472	1,461	1,450	1,439	\$17,938
b.	Debt Component Grossed Up For Taxes (C)		483	480	476	473	469	466	442	438	435	432	428	425	5,447
8.	Investment Expenses														
a.	Depreciation (D)		2,310	2,310	2,310	2,310	2,310	2,310	2,310	2,310	2,310	2,310	2,310	2,310	27,720
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		4,344	4,330	4,314	4,300	4,285	4,271	4,247	4,232	4,217	4,203	4,188	4,174	51,105
a.	Recoverable Costs Allocated to Energy		4,344	4,330	4,314	4,300	4,285	4,271	4,247	4,232	4,217	4,203	4,188	4,174	51,105
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		4,344	4,330	4,314	4,300	4,285	4,271	4,247	4,232	4,217	4,203	4,188	4,174	51,105
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$4,344	\$4,330	\$4,314	\$4,300	\$4,285	\$4,271	\$4,247	\$4,232	\$4,217	\$4,203	\$4,188	\$4,174	\$51,105

Notes:

- (A) Applicable depreciable base for Big Bend: account 315.44
- (B) Line 6 x 5.7628% x 1/12 (Jan-Jun) and Line 6 x 5.8046% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 25.345% (expansion factor of 1.34295)
- (C) Line 6 x 1.7959% x 1/12 (Jan-Jun) and Line 6 x 1.7144% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rate is 3.2%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of Final True-up Amount for the Period
January 2018 to December 2018

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$497,578	\$497,578	\$497,578	\$497,578	\$497,578	\$497,578	\$497,578	\$497,578	\$497,578	\$497,578	\$497,578	\$497,578	\$497,578	\$497,578
3.	Less: Accumulated Depreciation	(273,952)	(275,362)	(276,772)	(278,182)	(279,592)	(281,002)	(282,412)	(287,535)	(292,658)	(297,781)	(302,904)	(308,027)	(313,150)	(313,150)
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)	\$223,626	222,216	220,806	219,396	217,986	216,576	215,166	210,043	204,920	199,797	194,674	189,551	184,428	184,428
6.	Average Net Investment		222,921	221,511	220,101	218,691	217,281	215,871	212,605	207,482	202,359	197,236	192,113	186,990	186,990
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		1,071	1,064	1,057	1,050	1,043	1,037	1,028	1,004	979	954	929	905	\$12,121
b.	Debt Component Grossed Up For Taxes (C)		334	332	329	327	325	323	304	296	289	282	274	267	3,682
8.	Investment Expenses														
a.	Depreciation (D)		1,410	1,410	1,410	1,410	1,410	1,410	5,123	5,123	5,123	5,123	5,123	5,123	39,198
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		2,815	2,806	2,796	2,787	2,778	2,770	6,455	6,423	6,391	6,359	6,326	6,295	55,001
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		2,815	2,806	2,796	2,787	2,778	2,770	6,455	6,423	6,391	6,359	6,326	6,295	55,001
10.	Energy Jurisdictional Factor	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000
11.	Demand Jurisdictional Factor	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000
12.	Retail Energy-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (F)		2,815	2,806	2,796	2,787	2,778	2,770	6,455	6,423	6,391	6,359	6,326	6,295	55,001
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$2,815	\$2,806	\$2,796	\$2,787	\$2,778	\$2,770	\$6,455	\$6,423	\$6,391	\$6,359	\$6,326	\$6,295	\$55,001

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.40
- (B) Line 6 x 5.7628% x 1/12 (Jan-Jun) and Line 6 x 5.8046% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 25.345% (expansion factor of 1.34295)
- (C) Line 6 x 1.7959% x 1/12 (Jan-Jun) and Line 6 x 1.7144% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rate is 12.4%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of Final True-up Amount for the Period
January 2018 to December 2018

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments														
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	(450,592)	(452,911)	(455,230)	(457,549)	(459,868)	(462,187)	(464,506)	(472,932)	(481,358)	(489,784)	(498,210)	(506,636)	(515,062)	
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)	\$367,809	365,490	363,171	360,852	358,533	356,214	353,895	345,469	337,043	328,617	320,191	311,765	303,339	
6.	Average Net Investment		366,650	364,331	362,012	359,693	357,374	355,055	349,682	341,256	332,830	324,404	315,978	307,552	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		1,761	1,750	1,739	1,727	1,716	1,705	1,691	1,651	1,610	1,569	1,528	1,488	\$19,935
b.	Debt Component Grossed Up For Taxes (C)		549	545	542	538	535	531	500	488	476	463	451	439	6,057
8.	Investment Expenses														
a.	Depreciation (D)		2,319	2,319	2,319	2,319	2,319	2,319	8,426	8,426	8,426	8,426	8,426	8,426	64,470
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)		4,629	4,614	4,600	4,584	4,570	4,555	10,617	10,565	10,512	10,458	10,405	10,353	90,462
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		4,629	4,614	4,600	4,584	4,570	4,555	10,617	10,565	10,512	10,458	10,405	10,353	90,462
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)		4,629	4,614	4,600	4,584	4,570	4,555	10,617	10,565	10,512	10,458	10,405	10,353	90,462
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$4,629	\$4,614	\$4,600	\$4,584	\$4,570	\$4,555	\$10,617	\$10,565	\$10,512	\$10,458	\$10,405	\$10,353	\$90,462

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.40
- (B) Line 6 x 5.7628% x 1/12 (Jan-Jun) and Line 6 x 5.8046% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 25.345% (expansion factor of 1.34295)
- (C) Line 6 x 1.7959% x 1/12 (Jan-Jun) and Line 6 x 1.7144% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rate is 12.4%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of Final True-up Amount for the Period
January 2018 to December 2018

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments														
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	(921,848)	(926,236)	(930,624)	(935,012)	(939,400)	(943,788)	(948,176)	(952,564)	(956,952)	(961,340)	(965,728)	(970,116)	(974,504)	
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)	\$394,409	390,021	385,633	381,245	376,857	372,469	368,081	363,693	359,305	354,917	350,529	346,141	341,753	
6.	Average Net Investment		392,215	387,827	383,439	379,051	374,663	370,275	365,887	361,499	357,111	352,723	348,335	343,947	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		1,884	1,862	1,841	1,820	1,799	1,778	1,770	1,749	1,727	1,706	1,685	1,664	\$21,285
b.	Debt Component Grossed Up For Taxes (C)		587	580	574	567	561	554	523	516	510	504	498	491	6,465
8.	Investment Expenses														
a.	Depreciation (D)		4,388	4,388	4,388	4,388	4,388	4,388	4,388	4,388	4,388	4,388	4,388	4,388	52,656
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		6,859	6,830	6,803	6,775	6,748	6,720	6,681	6,653	6,625	6,598	6,571	6,543	80,406
a.	Recoverable Costs Allocated to Energy		6,859	6,830	6,803	6,775	6,748	6,720	6,681	6,653	6,625	6,598	6,571	6,543	80,406
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		6,859	6,830	6,803	6,775	6,748	6,720	6,681	6,653	6,625	6,598	6,571	6,543	80,406
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$6,859	\$6,830	\$6,803	\$6,775	\$6,748	\$6,720	\$6,681	\$6,653	\$6,625	\$6,598	\$6,571	\$6,543	\$80,406

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.41
- (B) Line 6 x 5.7628% x 1/12 (Jan-Jun) and Line 6 x 5.8046% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 25.345% (expansion factor of 1.34295)
- (C) Line 6 x 1.7959% x 1/12 (Jan-Jun) and Line 6 x 1.7144% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rate is 4.0%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of Final True-up Amount for the Period
January 2018 to December 2018

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	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	(678,870)	(681,906)	(684,942)	(687,978)	(691,014)	(694,050)	(697,086)	(700,122)	(703,158)	(706,194)	(709,230)	(712,266)	(715,302)	
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)	\$305,924	302,888	299,852	296,816	293,780	290,744	287,708	284,672	281,636	278,600	275,564	272,528	269,492	
6.	Average Net Investment		304,406	301,370	298,334	295,298	292,262	289,226	286,190	283,154	280,118	277,082	274,046	271,010	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		1,462	1,447	1,433	1,418	1,404	1,389	1,384	1,370	1,355	1,340	1,326	1,311	\$16,639
b.	Debt Component Grossed Up For Taxes (C)		456	451	446	442	437	433	409	405	400	396	392	387	5,054
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)		4,954	4,934	4,915	4,896	4,877	4,858	4,829	4,811	4,791	4,772	4,754	4,734	58,125
a.	Recoverable Costs Allocated to Energy		4,954	4,934	4,915	4,896	4,877	4,858	4,829	4,811	4,791	4,772	4,754	4,734	58,125
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	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)		4,954	4,934	4,915	4,896	4,877	4,858	4,829	4,811	4,791	4,772	4,754	4,734	58,125
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)		\$4,954	\$4,934	\$4,915	\$4,896	\$4,877	\$4,858	\$4,829	\$4,811	\$4,791	\$4,772	\$4,754	\$4,734	\$58,125

Notes:

- (A) Applicable depreciable base for Big Bend: account 312.42
- (B) Line 6 x 5.7628% x 1/12 (Jan-Jun) and Line 6 x 5.8046% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 25.345% (expansion factor of 1.34295)
- (C) Line 6 x 1.7959% x 1/12 (Jan-Jun) and Line 6 x 1.7144% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rate is 3.7%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of Final True-up Amount for the Period
January 2018 to December 2018

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments														
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	(51,907)	(52,199)	(52,491)	(52,783)	(53,075)	(53,367)	(53,659)	(53,951)	(54,243)	(54,535)	(54,827)	(55,119)	(55,411)	
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)	\$68,830	68,538	68,246	67,954	67,662	67,370	67,078	66,786	66,494	66,202	65,910	65,618	65,326	
6.	Average Net Investment		68,684	68,392	68,100	67,808	67,516	67,224	66,932	66,640	66,348	66,056	65,764	65,472	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		330	328	327	326	324	323	324	322	321	320	318	317	\$3,880
b.	Debt Component Grossed Up For Taxes (C)		103	102	102	101	101	101	96	95	95	94	94	94	1,178
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)		725	722	721	719	717	716	712	709	708	706	704	703	8,562
a.	Recoverable Costs Allocated to Energy		725	722	721	719	717	716	712	709	708	706	704	703	8,562
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)		725	722	721	719	717	716	712	709	708	706	704	703	8,562
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)		\$725	\$722	\$721	\$719	\$717	\$716	\$712	\$709	\$708	\$706	\$704	\$703	\$8,562

Notes:

- (A) Applicable depreciable base for Big Bend; account 311.40
- (B) Line 6 x 5.7628% x 1/12 (Jan-Jun) and Line 6 x 5.8046% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 25.345% (expansion factor of 1.34295)
- (C) Line 6 x 1.7959% x 1/12 (Jan-Jun) and Line 6 x 1.7144% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rate is 2.9%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of Final True-up Amount for the Period
January 2018 to December 2018

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other - AFUDC (excl from CWIP)		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$95,255,242	\$95,255,242	\$95,255,242	\$95,255,242	\$95,255,242	\$95,255,242	\$95,255,242	\$95,255,242	\$95,255,242	\$95,255,242	\$95,255,242	\$95,255,242	\$95,255,242	\$95,255,242
3.	Less: Accumulated Depreciation	(55,074,209)	(55,336,128)	(55,598,047)	(55,859,966)	(56,121,885)	(56,383,804)	(56,645,723)	(56,907,642)	(57,169,561)	(57,431,480)	(57,693,399)	(57,955,318)	(58,217,237)	
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)	\$40,181,033	39,919,114	39,657,195	39,395,276	39,133,357	38,871,438	38,609,519	38,347,600	38,085,681	37,823,762	37,561,843	37,299,924	37,038,005	
6.	Average Net Investment		40,050,073	39,788,154	39,526,235	39,264,316	39,002,397	38,740,478	38,478,559	38,216,640	37,954,721	37,692,802	37,430,883	37,168,964	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		192,334	191,076	189,818	188,560	187,303	186,045	186,127	184,860	183,593	182,326	181,059	179,792	\$2,232,893
	b. Debt Component Grossed Up For Taxes (C)		59,938	59,546	59,154	58,762	58,370	57,978	54,973	54,599	54,225	53,850	53,476	53,102	677,973
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)		514,191	512,541	510,891	509,241	507,592	505,942	503,019	501,378	499,737	498,095	496,454	494,813	6,053,894
	a. Recoverable Costs Allocated to Energy		514,191	512,541	510,891	509,241	507,592	505,942	503,019	501,378	499,737	498,095	496,454	494,813	6,053,894
	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)		514,191	512,541	510,891	509,241	507,592	505,942	503,019	501,378	499,737	498,095	496,454	494,813	6,053,894
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)		\$514,191	\$512,541	\$510,891	\$509,241	\$507,592	\$505,942	\$503,019	\$501,378	\$499,737	\$498,095	\$496,454	\$494,813	\$6,053,894

Notes:

- (A) Applicable depreciable base for Big Bend; accounts 312.45 (\$105,398), 312.46 (\$94,929,061) & 315.46 (\$220,782)
- (B) Line 6 x 5.7628% x 1/12 (Jan-Jun) and Line 6 x 5.8046% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 25.345% (expansion factor of 1.34295)
- (C) Line 6 x 1.7959% x 1/12 (Jan-Jun) and Line 6 x 1.7144% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rates are 2.5%, 3.3% and 3.5%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of Final True-up Amount for the Period
January 2018 to December 2018

Return on Capital Investments, Depreciation and Taxes
For Project: Big Bend FGD Optimization and Utilization
(in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$29,435	\$7,632	\$61,810	\$126,316	\$377,714	\$71,808	\$132,187	\$57,921	\$11,863	\$9	\$1,313	\$3,050	\$881,059
b.	Clearings to Plant		29,435	1,397	11,362	8,774	799	92,026	525,270	86,788	103,939	1,447	1,313	3,050	865,599
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)	\$21,739,737	\$21,769,172	\$21,770,569	\$21,781,931	\$21,790,705	\$21,791,504	\$21,883,530	\$22,408,799	\$22,495,588	\$22,599,526	\$22,600,973	\$22,602,286	\$22,605,336	
3.	Less: Accumulated Depreciation	(8,790,925)	(8,836,199)	(8,881,576)	(8,926,958)	(8,972,362)	(9,017,784)	(9,063,208)	(9,108,833)	(9,155,830)	(9,203,046)	(9,250,543)	(9,298,044)	(9,345,550)	
4.	CWIP - Non-Interest Bearing	0	0	6,235	56,684	174,226	551,140	530,923	137,840	108,973	16,897	15,459	15,459	15,459	
5.	Net Investment (Lines 2 + 3 + 4)	\$12,948,812	\$12,932,973	\$12,895,228	\$12,911,657	\$12,992,568	\$13,324,860	\$13,351,245	\$13,437,807	\$13,448,730	\$13,413,377	\$13,365,889	\$13,319,702	\$13,275,246	
6.	Average Net Investment		12,940,893	12,914,101	12,903,443	12,952,112	13,158,714	13,338,053	13,394,526	13,443,268	13,431,054	13,389,633	13,342,796	13,297,474	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		62,146	62,018	61,967	62,200	63,193	64,054	64,792	65,027	64,968	64,768	64,541	64,322	\$763,996
b.	Debt Component Grossed Up For Taxes (C)		19,367	19,327	19,311	19,384	19,693	19,962	19,136	19,206	19,188	19,129	19,062	18,998	231,763
8.	Investment Expenses														
a.	Depreciation (D)		45,274	45,377	45,382	45,404	45,422	45,424	45,625	46,997	47,216	47,497	47,501	47,506	554,625
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)		126,787	126,722	126,660	126,988	128,308	129,440	129,553	131,230	131,372	131,394	131,104	130,826	1,550,384
a.	Recoverable Costs Allocated to Energy		126,787	126,722	126,660	126,988	128,308	129,440	129,553	131,230	131,372	131,394	131,104	130,826	1,550,384
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)		126,787	126,722	126,660	126,988	128,308	129,440	129,553	131,230	131,372	131,394	131,104	130,826	1,550,384
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)		\$126,787	\$126,722	\$126,660	\$126,988	\$128,308	\$129,440	\$129,553	\$131,230	\$131,372	\$131,394	\$131,104	\$130,826	\$1,550,384

Notes:

- (A) Applicable depreciable base for Big Bend; accounts 312.45 (\$21,855,886), 311.45 (\$40,016), 316.40 (\$70,791), 315.45 (\$561,754), 312.42 (\$1,637), and 312.40 (\$75,252)
- (B) Line 6 x 5.7628% x 1/12 (Jan-Jun) and Line 6 x 5.8046% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 25.345% (expansion factor of 1.34295)
- (C) Line 6 x 1.7959% x 1/12 (Jan-Jun) and Line 6 x 1.7144% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rates are 2.5%, 2.0%, 4.2%, 3.1%, 3.7%, and 3.4%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of Final True-up Amount for the Period
January 2018 to December 2018

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$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	1,871,979	1,861,795	1,851,611	1,841,427	1,831,243	1,821,059	1,810,875	1,800,691	1,790,507	1,780,323	1,770,139	1,759,955	1,749,771	
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)	\$5,062,831	5,052,647	5,042,463	5,032,279	5,022,095	5,011,911	5,001,727	4,991,543	4,981,359	4,971,175	4,960,991	4,950,807	4,940,623	
6.	Average Net Investment		5,057,739	5,047,555	5,037,371	5,027,187	5,017,003	5,006,819	4,996,635	4,986,451	4,976,267	4,966,083	4,955,899	4,945,715	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		24,289	24,240	24,191	24,142	24,093	24,044	24,170	24,120	24,071	24,022	23,973	23,923	\$289,278
b.	Debt Component Grossed Up For Taxes (C)		7,569	7,554	7,539	7,524	7,508	7,493	7,139	7,124	7,109	7,095	7,080	7,066	87,800
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)		42,042	41,978	41,914	41,850	41,785	41,721	41,493	41,428	41,364	41,301	41,237	41,173	499,286
a.	Recoverable Costs Allocated to Energy		42,042	41,978	41,914	41,850	41,785	41,721	41,493	41,428	41,364	41,301	41,237	41,173	499,286
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)		42,042	41,978	41,914	41,850	41,785	41,721	41,493	41,428	41,364	41,301	41,237	41,173	499,286
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)		\$42,042	\$41,978	\$41,914	\$41,850	\$41,785	\$41,721	\$41,493	\$41,428	\$41,364	\$41,301	\$41,237	\$41,173	\$499,286

Notes:

- (A) Applicable depreciable base for Big Bend; accounts 312.41 (\$1,675,171), 312.42 (\$1,075,718), and 312.43 (\$439,963).
- (B) Line 6 x 5.7628% x 1/12 (Jan-Jun) and Line 6 x 5.8046% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 25.345% (expansion factor of 1.34295)
- (C) Line 6 x 1.7959% x 1/12 (Jan-Jun) and Line 6 x 1.7144% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rates are 4.0%, 3.7%, and 3.5%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of Final True-up Amount for the Period
January 2018 to December 2018

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	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		(\$24)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$24)
b.	Clearings to Plant		(24)	0	0	0	0	0	0	0	0	0	0	0	(24)
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)	\$19,757,774	\$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	(5,083,858)	(5,144,730)	(5,205,602)	(5,266,474)	(5,327,346)	(5,388,218)	(5,449,090)	(5,509,962)	(5,570,834)	(5,631,706)	(5,692,578)	(5,753,450)	(5,814,322)	
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)	\$14,673,916	14,613,020	14,552,148	14,491,276	14,430,404	14,369,532	14,308,660	14,247,788	14,186,916	14,126,044	14,065,172	14,004,300	13,943,428	
6.	Average Net Investment		14,643,468	14,582,584	14,521,712	14,460,840	14,399,968	14,339,096	14,278,224	14,217,352	14,156,480	14,095,608	14,034,736	13,973,864	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		70,323	70,030	69,738	69,446	69,153	68,861	69,066	68,772	68,477	68,183	67,888	67,594	\$827,531
b.	Debt Component Grossed Up For Taxes (C)		21,915	21,824	21,733	21,642	21,551	21,460	20,399	20,312	20,225	20,138	20,051	19,964	251,214
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)		153,110	152,726	152,343	151,960	151,576	151,193	150,337	149,956	149,574	149,193	148,811	148,430	1,809,209
a.	Recoverable Costs Allocated to Energy		153,110	152,726	152,343	151,960	151,576	151,193	150,337	149,956	149,574	149,193	148,811	148,430	1,809,209
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)		153,110	152,726	152,343	151,960	151,576	151,193	150,337	149,956	149,574	149,193	148,811	148,430	1,809,209
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)		\$153,110	\$152,726	\$152,343	\$151,960	\$151,576	\$151,193	\$150,337	\$149,956	\$149,574	\$149,193	\$148,811	\$148,430	\$1,809,209

Notes:

- (A) Applicable depreciable base for Big Bend: accounts 312.41 (\$5,831,465), 312.42 (\$5,153,072), 312.43 (\$7,875,560), 315.41 (\$17,504), 315.44 (\$351,594), and 315.43 (\$528,554)
- (B) Line 6 x 5.7628% x 1/12 (Jan-Jun) and Line 6 x 5.8046% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 25.345% (expansion factor of 1.34295)
- (C) Line 6 x 1.7959% x 1/12 (Jan-Jun) and Line 6 x 1.7144% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rates are 4.0%, 3.7%, 3.5%, 3.5%, 3.2%, and 3.6%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of Final True-up Amount for the Period
January 2018 to December 2018

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	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$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	(736,410)	(740,834)	(745,258)	(749,682)	(754,106)	(758,530)	(762,954)	(767,378)	(771,802)	(776,226)	(780,650)	(785,074)	(789,498)	
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)	\$825,063	820,639	816,215	811,791	807,367	802,943	798,519	794,095	789,671	785,247	780,823	776,399	771,975	
6.	Average Net Investment		822,851	818,427	814,003	809,579	805,155	800,731	796,307	791,883	787,459	783,035	778,611	774,187	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		3,952	3,930	3,909	3,888	3,867	3,845	3,852	3,830	3,809	3,788	3,766	3,745	\$46,181
b.	Debt Component Grossed Up For Taxes (C)		1,231	1,225	1,218	1,212	1,205	1,198	1,138	1,131	1,125	1,119	1,112	1,106	14,020
8.	Investment Expenses														
a.	Depreciation (D)		4,424	4,424	4,424	4,424	4,424	4,424	4,424	4,424	4,424	4,424	4,424	4,424	53,088
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		9,607	9,579	9,551	9,524	9,496	9,467	9,414	9,385	9,358	9,331	9,302	9,275	113,289
a.	Recoverable Costs Allocated to Energy		9,607	9,579	9,551	9,524	9,496	9,467	9,414	9,385	9,358	9,331	9,302	9,275	113,289
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		9,607	9,579	9,551	9,524	9,496	9,467	9,414	9,385	9,358	9,331	9,302	9,275	113,289
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$9,607	\$9,579	\$9,551	\$9,524	\$9,496	\$9,467	\$9,414	\$9,385	\$9,358	\$9,331	\$9,302	\$9,275	\$113,289

Notes:

- (A) Applicable depreciable base for Polk; account 342.81
- (B) Line 6 x 5.7628% x 1/12 (Jan-Jun) and Line 6 x 5.8046% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 25.345% (expansion factor of 1.34295)
- (C) Line 6 x 1.7959% x 1/12 (Jan-Jun) and Line 6 x 1.7144% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rate is 3.4%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of Final True-up Amount for the Period
January 2018 to December 2018

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments														
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	(909,434)	(915,831)	(922,228)	(928,625)	(935,022)	(941,419)	(947,816)	(954,213)	(960,610)	(967,007)	(973,404)	(979,801)	(986,198)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	\$1,649,296	1,642,899	1,636,502	1,630,105	1,623,708	1,617,311	1,610,914	1,604,517	1,598,120	1,591,723	1,585,326	1,578,929	1,572,532	
6.	Average Net Investment		1,646,098	1,639,701	1,633,304	1,626,907	1,620,510	1,614,113	1,607,716	1,601,319	1,594,922	1,588,525	1,582,128	1,575,731	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		7,905	7,874	7,844	7,813	7,782	7,752	7,777	7,746	7,715	7,684	7,653	7,622	\$93,167
b.	Debt Component Grossed Up For Taxes (C)		2,464	2,454	2,444	2,435	2,425	2,416	2,297	2,288	2,279	2,269	2,260	2,251	28,282
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)		16,766	16,725	16,685	16,645	16,604	16,565	16,471	16,431	16,391	16,350	16,310	16,270	198,213
a.	Recoverable Costs Allocated to Energy		16,766	16,725	16,685	16,645	16,604	16,565	16,471	16,431	16,391	16,350	16,310	16,270	198,213
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)		16,766	16,725	16,685	16,645	16,604	16,565	16,471	16,431	16,391	16,350	16,310	16,270	198,213
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)		\$16,766	\$16,725	\$16,685	\$16,645	\$16,604	\$16,565	\$16,471	\$16,431	\$16,391	\$16,350	\$16,310	\$16,270	\$198,213

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.44
- (B) Line 6 x 5.7628% x 1/12 (Jan-Jun) and Line 6 x 5.8046% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 25.345% (expansion factor of 1.34295)
- (C) Line 6 x 1.7959% x 1/12 (Jan-Jun) and Line 6 x 1.7144% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rate is 3.0%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of Final True-up Amount for the Period
January 2018 to December 2018

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments														
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	\$1,649,121
3.	Less: Accumulated Depreciation	(665,629)	(671,126)	(676,623)	(682,120)	(687,617)	(693,114)	(698,611)	(704,108)	(709,605)	(715,102)	(720,599)	(726,096)	(731,593)	
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)	\$983,492	977,995	972,498	967,001	961,504	956,007	950,510	945,013	939,516	934,019	928,522	923,025	917,528	
6.	Average Net Investment		980,744	975,247	969,750	964,253	958,756	953,259	947,762	942,265	936,768	931,271	925,774	920,277	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		4,710	4,683	4,657	4,631	4,604	4,578	4,584	4,558	4,531	4,505	4,478	4,452	\$54,971
b.	Debt Component Grossed Up For Taxes (C)		1,468	1,460	1,451	1,443	1,435	1,427	1,354	1,346	1,338	1,330	1,323	1,315	16,690
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)		11,675	11,640	11,605	11,571	11,536	11,502	11,435	11,401	11,366	11,332	11,298	11,264	137,625
a.	Recoverable Costs Allocated to Energy		11,675	11,640	11,605	11,571	11,536	11,502	11,435	11,401	11,366	11,332	11,298	11,264	137,625
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)		11,675	11,640	11,605	11,571	11,536	11,502	11,435	11,401	11,366	11,332	11,298	11,264	137,625
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)		\$11,675	\$11,640	\$11,605	\$11,571	\$11,536	\$11,502	\$11,435	\$11,401	\$11,366	\$11,332	\$11,298	\$11,264	\$137,625

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.41
- (B) Line 6 x 5.7628% x 1/12 (Jan-Jun) and Line 6 x 5.8046% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 25.345% (expansion factor of 1.34295)
- (C) Line 6 x 1.7959% x 1/12 (Jan-Jun) and Line 6 x 1.7144% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rate is 4.0%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of Final True-up Amount for the Period
January 2018 to December 2018

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments														
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	(594,320)	(599,197)	(604,074)	(608,951)	(613,828)	(618,705)	(623,582)	(628,459)	(633,336)	(638,213)	(643,090)	(647,967)	(652,844)	
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)	\$987,567	982,690	977,813	972,936	968,059	963,182	958,305	953,428	948,551	943,674	938,797	933,920	929,043	
6.	Average Net Investment		985,129	980,252	975,375	970,498	965,621	960,744	955,867	950,990	946,113	941,236	936,359	931,482	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		4,731	4,707	4,684	4,661	4,637	4,614	4,624	4,600	4,577	4,553	4,529	4,506	\$55,423
b.	Debt Component Grossed Up For Taxes (C)		1,474	1,467	1,460	1,452	1,445	1,438	1,366	1,359	1,352	1,345	1,338	1,331	16,827
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)		11,082	11,051	11,021	10,990	10,959	10,929	10,867	10,836	10,806	10,775	10,744	10,714	130,774
a.	Recoverable Costs Allocated to Energy		11,082	11,051	11,021	10,990	10,959	10,929	10,867	10,836	10,806	10,775	10,744	10,714	130,774
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)		11,082	11,051	11,021	10,990	10,959	10,929	10,867	10,836	10,806	10,775	10,744	10,714	130,774
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)		\$11,082	\$11,051	\$11,021	\$10,990	\$10,959	\$10,929	\$10,867	\$10,836	\$10,806	\$10,775	\$10,744	\$10,714	\$130,774

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.42
- (B) Line 6 x 5.7628% x 1/12 (Jan-Jun) and Line 6 x 5.8046% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 25.345% (expansion factor of 1.34295)
- (C) Line 6 x 1.7959% x 1/12 (Jan-Jun) and Line 6 x 1.7144% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rate is 3.7%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of Final True-up Amount for the Period
January 2018 to December 2018

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments														
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	\$2,706,507
3.	Less: Accumulated Depreciation	(832,202)	(840,155)	(848,108)	(856,061)	(864,014)	(871,967)	(879,920)	(887,873)	(895,826)	(903,779)	(911,732)	(919,685)	(927,638)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$1,874,305	1,866,352	1,858,399	1,850,446	1,842,493	1,834,540	1,826,587	1,818,634	1,810,681	1,802,728	1,794,775	1,786,822	1,778,869	
6.	Average Net Investment		1,870,329	1,862,376	1,854,423	1,846,470	1,838,517	1,830,564	1,822,611	1,814,658	1,806,705	1,798,752	1,790,799	1,782,846	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		8,982	8,944	8,906	8,867	8,829	8,791	8,816	8,778	8,739	8,701	8,662	8,624	\$105,639
b.	Debt Component Grossed Up For Taxes (C)		2,799	2,787	2,775	2,763	2,751	2,740	2,604	2,593	2,581	2,570	2,558	2,547	32,068
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)		19,734	19,684	19,634	19,583	19,533	19,484	19,373	19,324	19,273	19,224	19,173	19,124	233,143
a.	Recoverable Costs Allocated to Energy		19,734	19,684	19,634	19,583	19,533	19,484	19,373	19,324	19,273	19,224	19,173	19,124	233,143
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)		19,734	19,684	19,634	19,583	19,533	19,484	19,373	19,324	19,273	19,224	19,173	19,124	233,143
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)		\$19,734	\$19,684	\$19,634	\$19,583	\$19,533	\$19,484	\$19,373	\$19,324	\$19,273	\$19,224	\$19,173	\$19,124	\$233,143

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.43 (\$1,995,677) and 315.43 (\$710,830)
- (B) Line 6 x 5.7628% x 1/12 (Jan-Jun) and Line 6 x 5.8046% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 25.345% (expansion factor of 1.34295)
- (C) Line 6 x 1.7959% x 1/12 (Jan-Jun) and Line 6 x 1.7144% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rate is 3.5% and 3.6%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of Final True-up Amount for the Period
January 2018 to December 2018

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		(\$1,362,824)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,362,824)
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	\$85,719,102
3.	Less: Accumulated Depreciation	(28,849,638)	(29,158,804)	(29,467,970)	(29,777,136)	(30,086,302)	(30,395,468)	(30,704,634)	(31,013,800)	(31,322,966)	(31,632,132)	(31,941,298)	(32,250,464)	(32,559,630)	
4.	CWIP - Non-Interest Bearing	1,362,824	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$58,232,288	56,560,298	56,251,132	55,941,966	55,632,800	55,323,634	55,014,468	54,705,302	54,396,136	54,086,970	53,777,804	53,468,638	53,159,472	
6.	Average Net Investment		57,396,293	56,405,715	56,096,549	55,787,383	55,478,217	55,169,051	54,859,885	54,550,719	54,241,553	53,932,387	53,623,221	53,314,055	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		275,636	270,879	269,394	267,910	266,425	264,940	265,366	263,871	262,375	260,880	259,384	257,889	\$3,184,949
b.	Debt Component Grossed Up For Taxes (C)		85,898	84,416	83,953	83,490	83,028	82,565	78,376	77,935	77,493	77,051	76,610	76,168	966,983
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)	670,700	664,461	662,513	662,513	660,566	658,619	656,671	652,908	650,972	649,034	647,097	645,160	643,223	7,861,924
a.	Recoverable Costs Allocated to Energy	670,700	664,461	662,513	662,513	660,566	658,619	656,671	652,908	650,972	649,034	647,097	645,160	643,223	7,861,924
b.	Recoverable Costs Allocated to Demand	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor	1.0000000	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)	670,700	664,461	662,513	660,566	658,619	656,671	652,908	650,972	649,034	647,097	645,160	643,223	643,223	7,861,924
13.	Retail Demand-Related Recoverable Costs (F)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)	\$670,700	\$664,461	\$662,513	\$660,566	\$658,619	\$656,671	\$652,908	\$650,972	\$649,034	\$647,097	\$645,160	\$643,223	\$643,223	\$7,861,924

Notes:

- (A) Applicable depreciable base for Big Bend; account 311.51 (\$22,278,982), 312.51 (\$48,529,672), 315.51 (\$14,063,245), and 316.51 (\$847,203).
- (B) Line 6 x 5.7628% x 1/12 (Jan-Jun) and Line 6 x 5.8046% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 25.345% (expansion factor of 1.34295)
- (C) Line 6 x 1.7959% x 1/12 (Jan-Jun) and Line 6 x 1.7144% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rate is 4.1%, 4.3%, 4.8% and 4.1%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of Final True-up Amount for the Period
January 2018 to December 2018

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$1,362,824	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,362,824
b.	Clearings to Plant		0	0	0	0	0	0	0	1,362,824	0	0	0	0	1,362,824
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)	\$95,175,309	\$95,175,309	\$95,175,309	\$95,175,309	\$95,175,309	\$95,175,309	\$95,175,309	\$95,175,309	\$96,538,133	\$96,538,133	\$96,538,133	\$96,538,133	\$96,538,133	\$96,538,133
3.	Less: Accumulated Depreciation	(30,814,532)	(31,122,366)	(31,430,200)	(31,738,034)	(32,045,868)	(32,353,702)	(32,661,536)	(32,969,370)	(33,277,204)	(33,589,581)	(33,901,958)	(34,214,335)	(34,526,712)	
4.	CWIP - Non-Interest Bearing	0	1,362,824	1,362,824	1,362,824	1,362,824	1,362,824	1,362,824	1,362,824	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	\$64,360,777	65,415,767	65,107,933	64,800,099	64,492,265	64,184,431	63,876,597	63,568,763	63,260,929	62,948,552	62,636,175	62,323,798	62,011,421	
6.	Average Net Investment		64,888,272	65,261,850	64,954,016	64,646,182	64,338,348	64,030,514	63,722,680	63,414,846	63,104,740	62,792,363	62,479,986	62,167,609	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		311,615	313,409	311,931	310,453	308,974	307,496	308,237	306,748	305,248	303,737	302,226	300,715	\$3,690,789
b.	Debt Component Grossed Up For Taxes (C)		97,111	97,670	97,209	96,748	96,288	95,827	91,038	90,599	90,156	89,709	89,263	88,817	1,120,435
8.	Investment Expenses														
a.	Depreciation (D)		307,834	307,834	307,834	307,834	307,834	307,834	307,834	307,834	312,377	312,377	312,377	312,377	3,712,180
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)		716,560	718,913	716,974	715,035	713,096	711,157	707,109	705,181	707,781	705,823	703,866	701,909	8,523,404
a.	Recoverable Costs Allocated to Energy		716,560	718,913	716,974	715,035	713,096	711,157	707,109	705,181	707,781	705,823	703,866	701,909	8,523,404
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		716,560	718,913	716,974	715,035	713,096	711,157	707,109	705,181	707,781	705,823	703,866	701,909	8,523,404
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)		\$716,560	\$718,913	\$716,974	\$715,035	\$713,096	\$711,157	\$707,109	\$705,181	\$707,781	\$705,823	\$703,866	\$701,909	\$8,523,404

Notes:

- (A) Applicable depreciable base for Big Bend; account 311.52 (\$25,208,869), 312.52 (\$54,456,221), 315.52 (\$15,914,427), and 316.52 (\$958,616).
- (B) Line 6 x 5.7628% x 1/12 (Jan-Jun) and Line 6 x 5.8046% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 25.345% (expansion factor of 1.34295)
- (C) Line 6 x 1.7959% x 1/12 (Jan-Jun) and Line 6 x 1.7144% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rates are 3.5%, 4.0%, 4.1% and 3.7%.
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of Final True-up Amount for the Period
January 2018 to December 2018

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$81,764,602	\$81,764,602	\$81,764,602	\$81,764,602	\$81,764,602	\$81,764,602	\$81,764,602	\$81,764,602	\$81,764,602	\$81,764,602	\$81,764,602	\$81,764,602	\$81,764,602	\$81,764,602
3.	Less: Accumulated Depreciation	(27,938,697)	(28,190,771)	(28,442,845)	(28,694,919)	(28,946,993)	(29,199,067)	(29,451,141)	(29,703,215)	(29,955,289)	(30,207,363)	(30,459,437)	(30,711,511)	(30,963,585)	(30,963,585)
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)	\$53,825,905	53,573,831	53,321,757	53,069,683	52,817,609	52,565,535	52,313,461	52,061,387	51,809,313	51,557,239	51,305,165	51,053,091	50,801,017	50,801,017
6.	Average Net Investment		53,699,868	53,447,794	53,195,720	52,943,646	52,691,572	52,439,498	52,187,424	51,935,350	51,683,276	51,431,202	51,179,128	50,927,054	50,927,054
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		257,885	256,674	255,464	254,253	253,042	251,832	252,439	251,220	250,001	248,781	247,562	246,343	\$3,025,496
b.	Debt Component Grossed Up For Taxes (C)		80,366	79,989	79,612	79,235	78,857	78,480	74,558	74,198	73,838	73,478	73,118	72,758	918,487
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)		590,325	588,737	587,150	585,562	583,973	582,386	579,071	577,492	575,913	574,333	572,754	571,175	6,968,871
a.	Recoverable Costs Allocated to Energy		590,325	588,737	587,150	585,562	583,973	582,386	579,071	577,492	575,913	574,333	572,754	571,175	6,968,871
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000
12.	Retail Energy-Related Recoverable Costs (E)		590,325	588,737	587,150	585,562	583,973	582,386	579,071	577,492	575,913	574,333	572,754	571,175	6,968,871
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)		\$590,325	\$588,737	\$587,150	\$585,562	\$583,973	\$582,386	\$579,071	\$577,492	\$575,913	\$574,333	\$572,754	\$571,175	\$6,968,871

Notes:

- (A) Applicable depreciable base for Big Bend; account 311.53 (\$21,689,422), 312.53 (\$45,559,543), 315.53 (\$13,690,954), and 316.53 (\$824,684).
- (B) Line 6 x 5.7628% x 1/12 (Jan-Jun) and Line 6 x 5.8046% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 25.345% (expansion factor of 1.34295)
- (C) Line 6 x 1.7959% x 1/12 (Jan-Jun) and Line 6 x 1.7144% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rates are 3.1%, 3.9%, 4.0%, and 3.4%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of Final True-up Amount for the Period
January 2018 to December 2018

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	(\$34)	\$431	\$2,699	\$5,941	\$7,263	\$5,982	\$373,136	\$14,802	\$520,283	\$540,835	\$3,412	\$1,474,750
b.	Clearings to Plant		0	(34)	0	0	0	0	0	0	0	0	0	1,474,784	1,474,750
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)	\$65,312,615	\$65,312,615	\$65,312,581	\$65,312,581	\$65,312,581	\$65,312,581	\$65,312,581	\$65,312,581	\$65,312,581	\$65,312,581	\$65,312,581	\$65,312,581	\$65,312,581	\$66,787,365
3.	Less: Accumulated Depreciation	(22,513,773)	(22,701,483)	(22,889,193)	(23,076,903)	(23,264,613)	(23,452,323)	(23,640,033)	(23,827,743)	(24,015,453)	(24,203,163)	(24,390,873)	(24,578,583)	(24,766,293)	
4.	CWIP - Non-Interest Bearing	0	0	0	431	3,131	9,071	16,335	22,316	395,452	410,254	930,537	1,471,372	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$42,798,842	42,611,132	42,423,388	42,236,109	42,051,098	41,869,329	41,688,882	41,507,154	41,692,580	41,519,672	41,852,245	42,205,369	42,021,072	
6.	Average Net Investment		42,704,987	42,517,260	42,329,748	42,143,603	41,960,213	41,779,105	41,598,018	41,599,867	41,606,126	41,685,958	42,028,807	42,113,220	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		205,084	204,182	203,282	202,388	201,507	200,637	201,217	201,225	201,256	201,642	203,300	203,709	\$2,429,429
b.	Debt Component Grossed Up For Taxes (C)		63,912	63,631	63,350	63,071	62,797	62,526	59,430	59,432	59,441	59,555	60,045	60,166	737,356
8.	Investment Expenses														
a.	Depreciation (D)		187,710	187,710	187,710	187,710	187,710	187,710	187,710	187,710	187,710	187,710	187,710	187,710	2,252,520
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)		456,706	455,523	454,342	453,169	452,014	450,873	448,357	448,367	448,407	448,907	451,055	451,585	5,419,305
a.	Recoverable Costs Allocated to Energy		456,706	455,523	454,342	453,169	452,014	450,873	448,357	448,367	448,407	448,907	451,055	451,585	5,419,305
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)		456,706	455,523	454,342	453,169	452,014	450,873	448,357	448,367	448,407	448,907	451,055	451,585	5,419,305
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)		\$456,706	\$455,523	\$454,342	\$453,169	\$452,014	\$450,873	\$448,357	\$448,367	\$448,407	\$448,907	\$451,055	\$451,585	\$5,419,305

Notes:

- (A) Applicable depreciable base for Big Bend; account 311.54 (\$16,857,250), 312.54 (\$38,042,050), 315.54 (\$10,642,027), 316.54 (\$687,934), and 315.40 (\$558,103)
- (B) Line 6 x 5.7628% x 1/12 (Jan-Jun) and Line 6 x 5.8046% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 25.345% (expansion factor of 1.34295)
- (C) Line 6 x 1.7959% x 1/12 (Jan-Jun) and Line 6 x 1.7144% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rates are 2.4%, 3.8%, 3.9%, 3.3%, and 3.7%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of Final True-up Amount for the Period
January 2018 to December 2018

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,200	\$482	\$85,855	\$91,537
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)	\$24,336,707	\$24,336,707	\$24,336,707	\$24,336,707	\$24,336,707	\$24,336,707	\$24,336,707	\$24,336,707	\$24,336,707	\$24,336,707	\$24,336,707	\$24,336,707	\$24,336,707	
3.	Less: Accumulated Depreciation	(4,600,662)	(4,651,971)	(4,703,280)	(4,754,589)	(4,805,898)	(4,857,207)	(4,908,516)	(4,959,825)	(5,011,134)	(5,062,443)	(5,113,752)	(5,165,061)	(5,216,370)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	5,200	5,682	91,537	
5.	Net Investment (Lines 2 + 3 + 4)	\$19,736,045	19,684,736	19,633,427	19,582,118	19,530,809	19,479,500	19,428,191	19,376,882	19,325,573	19,274,264	19,228,155	19,177,328	19,211,874	
6.	Average Net Investment		19,710,391	19,659,082	19,607,773	19,556,464	19,505,155	19,453,846	19,402,537	19,351,228	19,299,919	19,251,209	19,202,741	19,194,601	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		94,656	94,409	94,163	93,917	93,670	93,424	93,853	93,605	93,357	93,121	92,887	92,847	\$1,123,909
b.	Debt Component Grossed Up For Taxes (C)		29,498	29,421	29,345	29,268	29,191	29,114	27,720	27,646	27,573	27,504	27,434	27,423	341,137
8.	Investment Expenses														
a.	Depreciation (D)		51,309	51,309	51,309	51,309	51,309	51,309	51,309	51,309	51,309	51,309	51,309	51,309	615,708
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)		175,463	175,139	174,817	174,494	174,170	173,847	172,882	172,560	172,239	171,934	171,630	171,579	2,080,754
a.	Recoverable Costs Allocated to Energy		175,463	175,139	174,817	174,494	174,170	173,847	172,882	172,560	172,239	171,934	171,630	171,579	2,080,754
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)		175,463	175,139	174,817	174,494	174,170	173,847	172,882	172,560	172,239	171,934	171,630	171,579	2,080,754
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)		\$175,463	\$175,139	\$174,817	\$174,494	\$174,170	\$173,847	\$172,882	\$172,560	\$172,239	\$171,934	\$171,630	\$171,579	\$2,080,754

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.45 (\$22,880,499) and 312.44 (\$1,456,209).
- (B) Line 6 x 5.7628% x 1/12 (Jan-Jun) and Line 6 x 5.8046% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 25.345% (expansion factor of 1.34295)
- (C) Line 6 x 1.7959% x 1/12 (Jan-Jun) and Line 6 x 1.7144% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rate is 2.5% and 3.0%.
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of Final True-up Amount for the Period
January 2018 to December 2018

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$21,483	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13,534	\$35,018
b.	Clearings to Plant		0	0	0	21,483	0	0	0	0	0	0	0	0	21,483
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)	\$8,586,395	\$8,586,395	\$8,586,395	\$8,586,395	\$8,607,879	\$8,607,879	\$8,607,879	\$8,607,879	\$8,607,879	\$8,607,879	\$8,607,879	\$8,607,879	\$8,607,879	\$8,607,879
3.	Less: Accumulated Depreciation	(1,155,720)	(1,177,599)	(1,199,478)	(1,221,357)	(1,243,236)	(1,265,371)	(1,287,506)	(1,309,641)	(1,331,776)	(1,353,911)	(1,376,046)	(1,398,181)	(1,420,316)	
4.	CWIP - Non-Interest Bearing	0	0	0	21,483	0	0	0	0	0	0	0	0	0	13,534
5.	Net Investment (Lines 2 + 3 + 4)	<u>\$7,430,675</u>	<u>7,408,796</u>	<u>7,386,917</u>	<u>7,386,522</u>	<u>7,364,643</u>	<u>7,342,508</u>	<u>7,320,373</u>	<u>7,298,238</u>	<u>7,276,103</u>	<u>7,253,968</u>	<u>7,231,833</u>	<u>7,209,698</u>	<u>7,201,097</u>	
6.	Average Net Investment		7,419,736	7,397,857	7,386,720	7,375,582	7,353,575	7,331,440	7,309,305	7,287,170	7,265,035	7,242,900	7,220,765	7,205,397	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		35,632	35,527	35,473	35,420	35,314	35,208	35,356	35,249	35,142	35,035	34,928	34,854	\$423,138
b.	Debt Component Grossed Up For Taxes (C)		11,104	11,072	11,055	11,038	11,005	10,972	10,443	10,411	10,379	10,348	10,316	10,294	128,437
8.	Investment Expenses														
a.	Depreciation (D)		21,879	21,879	21,879	21,879	22,135	22,135	22,135	22,135	22,135	22,135	22,135	22,135	264,596
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)		68,615	68,478	68,407	68,337	68,454	68,315	67,934	67,795	67,656	67,518	67,379	67,283	816,171
a.	Recoverable Costs Allocated to Energy		68,615	68,478	68,407	68,337	68,454	68,315	67,934	67,795	67,656	67,518	67,379	67,283	816,171
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)		68,615	68,478	68,407	68,337	68,454	68,315	67,934	67,795	67,656	67,518	67,379	67,283	816,171
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>\$68,615</u>	<u>\$68,478</u>	<u>\$68,407</u>	<u>\$68,337</u>	<u>\$68,454</u>	<u>\$68,315</u>	<u>\$67,934</u>	<u>\$67,795</u>	<u>\$67,656</u>	<u>\$67,518</u>	<u>\$67,379</u>	<u>\$67,283</u>	<u>\$816,171</u>

Notes:

- (A) Applicable depreciable base for Big Bend and Polk; accounts 312.44 (\$3,427,481), 341.80 (\$26,150), 315.40 (\$1,226,949), 315.41 (\$138,853), 315.42 (\$138,853), 312.45 (\$2,053,017), 312.46 (\$1,242,315), 315.44 (\$16,035), 315.45 (\$40,217) and 315.46 (\$50,784), 311.40 (\$13,216), 345.81 (\$2,232), 312.54 (\$210,295) and 395.00 (\$21,483)
- (B) Line 6 x 5.7628% x 1/12 (Jan-Jun) and Line 6 x 5.8046% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 25.345% (expansion factor of 1.34295)
- (C) Line 6 x 1.7959% x 1/12 (Jan-Jun) and Line 6 x 1.7144% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rate is 3.0%, 2.2%, 3.7%, 3.5%, 3.3%, 2.5%, 3.3%, 3.2%, 3.1%, 3.5%, 2.9%, 3.3%, 3.8%, and 14.3%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of Final True-up Amount for the Period
January 2018 to December 2018

For Project: SO₂ Emissions Allowances
(in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments														
a.	Purchases/Transfers		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Sales/Transfers		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Auction Proceeds/Other		0	0	0	0	0	97	0	0	0	0	0	0	97
2.	Working Capital Balance														
a.	FERC 158.1 Allowance Inventory	\$0	0	0	0	0	0	0	0	0	0	0	0	0	0
b.	FERC 158.2 Allowances Withheld	0	0	0	0	0	0	0	0	0	0	0	0	0	0
c.	FERC 182.3 Other Regl. Assets - Losses	0	0	0	0	0	0	0	0	0	0	0	0	0	0
d.	FERC 254.01 Regulatory Liabilities - Gains	(34,513)	(34,472)	(34,472)	(34,472)	(34,440)	(34,440)	(34,440)	(34,378)	(34,378)	(34,378)	(34,333)	(34,333)	(34,333)	
3.	Total Working Capital Balance	(\$34,513)	(34,472)	(34,472)	(34,472)	(34,440)	(34,440)	(34,440)	(34,378)	(34,378)	(34,378)	(34,333)	(34,333)	(34,333)	
4.	Average Net Working Capital Balance		(\$34,493)	(\$34,472)	(\$34,472)	(\$34,456)	(\$34,440)	(\$34,440)	(\$34,409)	(\$34,378)	(\$34,378)	(\$34,355)	(\$34,333)	(\$34,333)	
5.	Return on Average Net Working Capital Balance														
a.	Equity Component Grossed Up For Taxes (A)		(166)	(166)	(166)	(165)	(165)	(165)	(166)	(166)	(166)	(166)	(166)	(166)	(1,989)
b.	Debt Component Grossed Up For Taxes (B)		(52)	(52)	(52)	(52)	(52)	(52)	(49)	(49)	(49)	(49)	(49)	(49)	(606)
6.	Total Return Component		(218)	(218)	(218)	(217)	(217)	(217)	(215)	(215)	(215)	(215)	(215)	(215)	(2,595)
7.	Expenses:														
a.	Gains		0	0	0	0	0	(97)	0	0	0	0	0	0	(97)
b.	Losses		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	SO ₂ Allowance Expense		(34)	5	8	(16)	22	14	(52)	11	19	(28)	9	13	(29)
8.	Net Expenses (D)		(34)	5	8	(16)	22	(83)	(52)	11	19	(28)	9	13	(126)
9.	Total System Recoverable Expenses (Lines 6 + 8)		(252)	(213)	(210)	(233)	(195)	(300)	(267)	(204)	(196)	(243)	(206)	(202)	(2,721)
a.	Recoverable Costs Allocated to Energy		(252)	(213)	(210)	(233)	(195)	(300)	(267)	(204)	(196)	(243)	(206)	(202)	(2,721)
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)		(252)	(213)	(210)	(233)	(195)	(300)	(267)	(204)	(196)	(243)	(206)	(202)	(2,721)
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)		(\$252)	(\$213)	(\$210)	(\$233)	(\$195)	(\$300)	(\$267)	(\$204)	(\$196)	(\$243)	(\$206)	(\$202)	(\$2,721)

Notes:

- (A) Line 6 x 5.7628% x 1/12 (Jan-Jun) and Line 6 x 5.8046% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 25.345% (expansion factor of 1.34295)
- (B) Line 6 x 1.7959% x 1/12 (Jan-Jun) and Line 6 x 1.7144% x 1/12 (Jul-Dec)
- (C) Line 6 is reported on Schedule 7A.
- (D) Line 8 is reported on Schedule 5A.
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

* Totals on this schedule may not foot due to rounding.

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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of Final True-up Amount for the Period
January 2018 to December 2018

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	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other - 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	(1,909,779)	(1,961,658)	(2,013,537)	(2,065,416)	(2,117,295)	(2,169,174)	(2,221,053)	(2,272,932)	(2,324,811)	(2,376,690)	(2,428,569)	(2,480,448)	(2,532,327)	
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)	\$19,557,580	19,505,701	19,453,822	19,401,943	19,350,064	19,298,185	19,246,306	19,194,427	19,142,548	19,090,669	19,038,790	18,986,911	18,935,032	
6.	Average Net Investment		19,531,641	19,479,762	19,427,883	19,376,004	19,324,125	19,272,246	19,220,367	19,168,488	19,116,609	19,064,730	19,012,851	18,960,972	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		93,797	93,548	93,299	93,050	92,801	92,552	92,972	92,721	92,470	92,219	91,968	91,717	\$1,113,114
b.	Debt Component Grossed Up For Taxes (C)		29,231	29,153	29,075	28,998	28,920	28,843	27,459	27,385	27,311	27,237	27,163	27,089	337,864
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)		174,907	174,580	174,253	173,927	173,600	173,274	172,310	171,985	171,660	171,335	171,010	170,685	2,073,526
a.	Recoverable Costs Allocated to Energy		174,907	174,580	174,253	173,927	173,600	173,274	172,310	171,985	171,660	171,335	171,010	170,685	2,073,526
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)		174,907	174,580	174,253	173,927	173,600	173,274	172,310	171,985	171,660	171,335	171,010	170,685	2,073,526
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)		\$174,907	\$174,580	\$174,253	\$173,927	\$173,600	\$173,274	\$172,310	\$171,985	\$171,660	\$171,335	\$171,010	\$170,685	\$2,073,526

Notes:

- (A) Applicable depreciable base for Big Bend; accounts 311.40
- (B) Line 6 x 5.7628% x 1/12 (Jan-Jun) and Line 6 x 5.8046% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 25.345% (expansion factor of 1.34295)
- (C) Line 6 x 1.7959% x 1/12 (Jan-Jun) and Line 6 x 1.7144% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rate is 2.9%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of Final True-up Amount for the Period
January 2018 to December 2018

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$5,637	\$51,314	\$6,003	\$11,226	\$6,964	\$13,389	\$7,573	\$4,625	\$15,677	\$13,277	\$8,006	\$20,446	\$164,137
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)	\$668,735	\$668,735	\$668,735	\$668,735	\$668,735	\$668,735	\$668,735	\$668,735	\$668,735	\$668,735	\$668,735	\$668,735	\$668,735	\$668,735
3.	Less: Accumulated Depreciation	(8,097)	(9,769)	(11,441)	(13,113)	(14,785)	(16,457)	(18,129)	(19,801)	(21,473)	(23,145)	(24,817)	(26,489)	(28,161)	(28,161)
4.	CWIP - Non-Interest Bearing	100,239	105,876	157,191	163,194	174,420	181,384	194,773	202,347	206,971	222,648	235,925	243,931	264,377	264,377
5.	Net Investment (Lines 2 + 3 + 4)	\$760,877	764,842	814,485	818,816	828,370	833,662	845,379	851,280	854,233	868,238	879,843	886,177	904,951	904,951
6.	Average Net Investment		762,860	789,663	816,650	823,593	831,016	839,520	848,330	852,757	861,235	874,040	883,010	895,564	895,564
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		3,664	3,792	3,922	3,955	3,991	4,032	4,104	4,125	4,166	4,228	4,271	4,332	\$48,582
b.	Debt Component Grossed Up For Taxes (C)		1,142	1,182	1,222	1,233	1,244	1,256	1,212	1,218	1,230	1,249	1,262	1,279	14,729
8.	Investment Expenses														
a.	Depreciation (D)		1,672	1,672	1,672	1,672	1,672	1,672	1,672	1,672	1,672	1,672	1,672	1,672	20,064
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		6,478	6,646	6,816	6,860	6,907	6,960	6,988	7,015	7,068	7,149	7,205	7,283	83,375
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		6,478	6,646	6,816	6,860	6,907	6,960	6,988	7,015	7,068	7,149	7,205	7,283	83,375
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)		6,478	6,646	6,816	6,860	6,907	6,960	6,988	7,015	7,068	7,149	7,205	7,283	83,375
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$6,478	\$6,646	\$6,816	\$6,860	\$6,907	\$6,960	\$6,988	\$7,015	\$7,068	\$7,149	\$7,205	\$7,283	\$83,375

Notes:

- (A) Applicable depreciable base for Big Bend; accounts 312.44
- (B) Line 6 x 5.7628% x 1/12 (Jan-Jun) and Line 6 x 5.8046% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 25.345% (expansion factor of 1.34295)
- (C) Line 6 x 1.7959% x 1/12 (Jan-Jun) and Line 6 x 1.7144% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rate is 3.0%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of Final True-up Amount for the Period
January 2018 to December 2018

Return on Capital Investments, Depreciation and Taxes
 For Project: Coal Combustion Residuals (CCR Rule - Phase II)
 (in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$64	\$788	\$436	\$934	\$2,259	\$4,179	\$38,153	\$85,559	\$145,325	\$40,496	\$24,407	\$342,600
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	0	0	64	851	1,287	2,221	4,481	8,660	46,813	132,371	277,696	318,193	342,600	
5.	Net Investment (Lines 2 + 3 + 4)	\$0	0	64	851	1,287	2,221	4,481	8,660	46,813	132,371	277,696	318,193	342,600	
6.	Average Net Investment		0	32	457	1,069	1,754	3,351	6,570	27,736	89,592	205,034	297,945	330,396	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		0	0	2	5	8	16	32	134	433	992	1,441	1,598	\$4,661
b.	Debt Component Grossed Up For Taxes (C)		0	0	1	2	3	5	9	40	128	293	426	472	1,379
8.	Investment Expenses														
a.	Depreciation (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		0	0	3	7	11	21	41	174	561	1,285	1,867	2,070	6,040
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		0	0	3	7	11	21	41	174	561	1,285	1,867	2,070	6,040
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (F)		0	0	3	7	11	21	41	174	561	1,285	1,867	2,070	6,040
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$0	\$0	\$3	\$7	\$11	\$21	\$41	\$174	\$561	\$1,285	\$1,867	\$2,070	\$6,040

Notes:

- (A) Applicable depreciable base for Big Bend; accounts 312.45
- (B) Line 6 x 5.7628% x 1/12 (Jan-Jun) and Line 6 x 5.8046% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 25.345% (expansion factor of 1.34295)
- (C) Line 6 x 1.7959% x 1/12 (Jan-Jun) and Line 6 x 1.7144% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rate is 2.5%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of Final True-up Amount for the Period
January 2018 to December 2018

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$174	\$2,866	\$2,338	\$4,146	\$7,471	\$16,996
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	0	0	0	0	0	0	0	0	174	3,040	5,378	9,524	16,996	
5.	Net Investment (Lines 2 + 3 + 4)	\$0	0	0	0	0	0	0	0	174	3,040	5,378	9,524	16,996	
6.	Average Net Investment		0	0	0	0	0	0	0	87	1,607	4,209	7,451	13,260	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		0	0	0	0	0	0	0	0	8	20	36	64	\$128
b.	Debt Component Grossed Up For Taxes (C)		0	0	0	0	0	0	0	0	2	6	11	19	38
8.	Investment Expenses														
a.	Depreciation (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		0	0	0	0	0	0	0	0	10	26	47	83	166
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	10	26	47	83	166
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	10	26	47	83	166
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10	\$26	\$47	\$83	\$166

Notes:

- (A) Applicable depreciable base for Big Bend; accounts 312.45
- (B) Line 6 x 5.7628% x 1/12 (Jan-Jun) and Line 6 x 5.8046% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 25.345% (expansion factor of 1.34295)
- (C) Line 6 x 1.7959% x 1/12 (Jan-Jun) and Line 6 x 1.7144% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rate is 2.5%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of Final True-up Amount for the Period
January 2018 to December 2018

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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	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other - AFUDC (excl from CWIP)		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3.	Less: Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$0	0	0	0	0	0	0	0	0	0	0	0	0	0
6.	Average Net Investment		0	0	0	0	0	0	0	0	0	0	0	0	0
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		0	0	0	0	0	0	0	0	0	0	0	0	\$0
	b. Debt Component Grossed Up For Taxes (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
8.	Investment Expenses														
	a. Depreciation (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		0	0	0	0	0	0	0	0	0	0	0	0	0
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000
12.	Retail Energy-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Notes:

- (A) Applicable depreciable base for Big Bend; accounts TBD
- (B) Line 6 x 5.7628% x 1/12 (Jan-Jun) and Line 6 x 5.8046% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 25.345% (expansion factor of 1.34295)
- (C) Line 6 x 1.7959% x 1/12 (Jan-Jun) and Line 6 x 1.7144% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rate is TBD
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of Final True-up Amount for the Period
January 2018 to June 2018

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Calculation of Revenue Requirement Rate of Return
 (In Dollars)

	(1)	(2)	(3)	(4)
	Jurisdictional Rate Base Actual May 2017 (\$000)	Ratio %	Cost Rate %	Weighted Cost Rate %
Long Term Debt	\$ 1,611,554	33.14%	5.12%	1.6968%
Short Term Debt	118,708	2.44%	1.55%	0.0378%
Preferred Stock	0	0.00%	0.00%	0.0000%
Customer Deposits	101,181	2.08%	2.55%	0.0531%
Common Equity	2,031,177	41.77%	10.25%	4.2815%
Accum. Deferred Inc. Taxes & Zero Cost ITC's	988,845	20.34%	0.00%	0.0000%
Deferred ITC - Weighted Cost	<u>11,216</u>	<u>0.23%</u>	7.78%	<u>0.0179%</u>
Total	\$ <u>4,862,681</u>	<u>100.00%</u>		<u>6.09%</u>

ITC split between Debt and Equity:

Long Term Debt	\$ 1,611,554	Long Term Debt	42.84%
Short Term Debt	118,708	Short Term Debt	3.16%
Equity - Preferred	0	Equity - Preferred	0.00%
Equity - Common	<u>2,031,177</u>	Equity - Common	<u>54.00%</u>
Total	\$ <u>3,761,439</u>	Total	<u>100.00%</u>

Deferred ITC - Weighted Cost:

Debt = .0100% * 46.00%	0.0082%
Equity = .0100% * 54.00%	<u>0.0097%</u>
Weighted Cost	<u>0.0179%</u>

Total Equity Cost Rate:

Preferred Stock	0.0000%
Common Equity	4.2815%
Deferred ITC - Weighted Cost	<u>0.0097%</u>
	4.2912%
Times Tax Multiplier	1.34295
Total Equity Component	<u>5.7628%</u>

Total Debt Cost Rate:

Long Term Debt	1.6968%
Short Term Debt	0.0378%
Customer Deposits	0.0531%
Deferred ITC - Weighted Cost	<u>0.0082%</u>
Total Debt Component	<u>1.7959%</u>
	<u><u>7.5587%</u></u>

Notes:

Column (1) - Per WACC Stipulation & Settlement Agreement Dated July 17, 2012, and 2017 Base Rates Settlement Agreement Dated September 27, 2017.
 Column (2) - Column (1) / Total Column (1)
 Column (3) - Per WACC Stipulation & Settlement Agreement Dated July 17, 2012, and 2017 Base Rates Settlement Agreement Dated September 27, 2017.
 Column (4) - Column (2) x Column (3)

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of Final True-up Amount for the Period
July 2018 to December 2018

Calculation of Revenue Requirement Rate of Return
 (In Dollars)

	(1)	(2)	(3)	(4)
	Jurisdictional Rate Base Actual May 2018 (\$000)	Ratio %	Cost Rate %	Weighted Cost Rate %
Long Term Debt	\$ 1,719,219	30.51%	5.13%	1.5652%
Short Term Debt	244,333	4.34%	2.18%	0.0945%
Preferred Stock	0	0.00%	0.00%	0.0000%
Customer Deposits	96,005	1.70%	2.43%	0.0414%
Common Equity	2,367,502	42.02%	10.25%	4.3067%
Accum. Deferred Inc. Taxes & Zero Cost ITC's	1,187,473	21.07%	0.00%	0.0000%
Deferred ITC - Weighted Cost	<u>20,116</u>	<u>0.36%</u>	8.10%	<u>0.0289%</u>
Total	\$ <u>5,634,648</u>	<u>100.00%</u>		<u>6.04%</u>

ITC split between Debt and Equity:

Long Term Debt	\$ 1,719,219	Long Term Debt	46.00%
Equity - Preferred	0	Equity - Preferred	0.00%
Equity - Common	<u>2,367,502</u>	Equity - Common	<u>54.00%</u>
Total	\$ <u>4,086,721</u>	Total	<u>100.00%</u>

Deferred ITC - Weighted Cost:

Debt = 0.0289% * 46.00%	0.0133%
Equity = 0.0289% * 54.00%	<u>0.0156%</u>
Weighted Cost	<u>0.0289%</u>

Total Equity Cost Rate:

Preferred Stock	0.0000%
Common Equity	4.3067%
Deferred ITC - Weighted Cost	<u>0.0156%</u>
	4.3223%
Times Tax Multiplier	1.34295
Total Equity Component	<u>5.8046%</u>

Total Debt Cost Rate:

Long Term Debt	1.5652%
Short Term Debt	0.0945%
Customer Deposits	0.0414%
Deferred ITC - Weighted Cost	<u>0.0133%</u>
Total Debt Component	<u>1.7144%</u>
	<u><u>7.5190%</u></u>

Notes:

Column (1) - Per WACC Stipulation & Settlement Agreement Dated July 17, 2012, and 2017 Base Rates Settlement Agreement Dated September 27, 2017.
 Column (2) - Column (1) / Total Column (1)
 Column (3) - Per WACC Stipulation & Settlement Agreement Dated July 17, 2012, and 2017 Base Rates Settlement Agreement Dated September 27, 2017.
 Column (4) - Column (2) x Column (3)