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FPSC - COMMISSION CLERK

July 26, 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

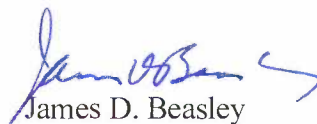
Dear Mr. Teitzman:

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

1. Petition of Tampa Electric Company.
2. Prepared Direct Testimony and Exhibit (PAR-2) of Penelope A. Rusk regarding Environmental Cost Recovery Actual/Estimated True-up for the period January 2019 through December 2019.

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 Testimonies, filed on behalf of Tampa Electric Company, has been furnished by electronic mail on this 26th day of July 2019 to the following:

Ms. Ashley Weisenfeld
Mr. Charles W. Murphy
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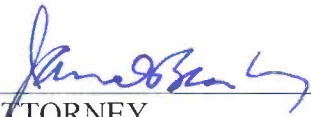
Ms. Holly Henderson
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ATTORNEY

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

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

DOCKET NO. 20190007-EI

FILED: July 26, 2019

PETITION OF TAMPA ELECTRIC COMPANY

Tampa Electric Company ("Tampa Electric" or "company"), hereby petitions the Commission for approval of the company's actual/estimated environmental cost recovery true-up amount for the period January 2019 through December 2019, and in support thereof, says:

Environmental Cost Recovery

1. Tampa Electric projects an actual/estimated true-up amount for the January 2019 through December 2019 period, which is based on actual data for the period January 1, 2019 through June 30, 2019 and revised estimates for the period July 1, 2019 through December 31, 2019, to be an over-recovery of \$4,108,435. (See Exhibit No. PAR-2, Document No. 1, Schedule 42-1E).

2. 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.

3. Tampa Electric is not aware of any disputed issues of material fact regarding any of the matters stated or relief requested in this petition.

WHEREFORE, Tampa Electric Company requests this Commission's approval of the company's actual/estimated environmental cost recovery true-up calculations for the period January 1, 2019 through December 31, 2019.

DATED this 26th day of July 2019.

Respectfully submitted,



JAMES D. BEASLEY
J. JEFFRY WAHLEN
MALCOLM N. MEANS
Ausley McMullen
Post Office Box 391
Tallahassee, FL 32302
(850) 224-9115

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 26th day of July 2019 to the following:

Ms. Ashley Weisenfeld
Mr. Charles W. Murphy
Senior Attorney
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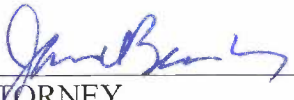
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ATTORNEY



BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO. 20190007-EI
IN RE: TAMPA ELECTRIC'S ENVIRONMENTAL
COST RECOVERY

ACTUAL/ESTIMATED TRUE-UP
JANUARY 2019 THROUGH DECEMBER 2019

TESTIMONY AND EXHIBIT

OF

PENELOPE A. RUSK

FILED: JULY 26, 2019

1 **BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION**

2 **PREPARED DIRECT TESTIMONY**

3 **OF**

4 **PENELOPE A. RUSK**

5
6 **Q.** Please state your name, address, occupation and employer.

7
8 **A.** My name is Penelope A. Rusk. My business address is 702
9 North Franklin Street, Tampa, Florida 33602. I am employed
10 by Tampa Electric Company ("Tampa Electric" or "company")
11 in the position of Director, Regulatory Affairs in the
12 Regulatory Affairs department.

13
14 **Q.** Please provide a brief outline of your educational
15 background and business experience.

16
17 **A.** I received a Bachelor of Arts degree in Economics from the
18 University of New Orleans in 1995, and I received a Master
19 of Arts degree in Economics from the University of South
20 Florida in Tampa in 1997. I joined Tampa Electric in 1997,
21 as an Economist in the Load Forecasting Department. In 2000,
22 I joined the Regulatory Affairs Department, where I assumed
23 positions of increasing responsibility over time. My
24 current position is Director of Regulatory Affairs.

25

1 At Tampa Electric, I have accumulated over 20 years of
2 electric utility experience in the areas of load
3 forecasting; management of the fuel and purchased power,
4 capacity, and environmental cost recovery clauses; rate
5 setting and rate filings; and regulatory project management
6 activities. I also oversee the coordination and filing of
7 all Tampa Electric and Peoples Gas filings with federal and
8 state regulatory agencies. I am a member of the Southeastern
9 Electric Exchange Rates and Regulation Committee.

10
11 **Q.** What is the purpose of your direct testimony?
12

13 **A.** The purpose of my testimony is to present, for Commission
14 review and approval, the calculation of the January 2019
15 through December 2019 actual/estimated true-up amount to
16 be refunded or recovered through the Environmental Cost
17 Recovery Clause ("ECRC") during the period January 2020
18 through December 2020. My testimony addresses the
19 recovery of capital and operations and maintenance
20 ("O&M") costs associated with environmental compliance
21 activities for 2019, based on six months of actual data
22 and six months of estimated data. This information will
23 be used in the determination of the environmental cost
24 recovery factors for January 2020 through December 2020.
25

1 **Q.** Have you prepared an exhibit that shows the recoverable
2 environmental costs for the actual/estimated period of
3 January 2019 through December 2019?
4

5 **A.** Yes, Exhibit No. PAR-2, containing nine documents, was
6 prepared under my direction and supervision. It includes
7 Forms 42-1E through 42-9E, which show the current period
8 actual/estimated true-up amount to be used in calculating
9 the cost recovery factors for January 2020 through
10 December 2020.
11

12 **Q.** What has Tampa Electric calculated as the
13 actual/estimated true-up for the current period to be
14 applied during the period January 2020 through December
15 2020?
16

17 **A.** The actual/estimated true-up applicable for the current
18 period, January 2019 through December 2019, is an over-
19 recovery of \$4,108,435. A detailed calculation supporting
20 the true-up amount is shown on Forms 42-1E through 42-9E
21 of my exhibit.
22

23 **Q.** Is Tampa Electric including costs in the actual/estimated
24 true-up filing for any new environmental projects that
25 were not anticipated and included in its 2019 ECRC

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factors?

A. No. Tampa Electric is not including costs for any new environmental projects that were not anticipated or included in its 2019 ECRC factors.

Q. What depreciation rates were utilized for the capital projects contained in the 2019 actual/estimated true-up?

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

Q. What capital structure components and cost rates did Tampa Electric rely on to calculate the revenue requirement rate of return for January 2019 through December 2019?

A. Tampa Electric's revenue requirement rate of return for January 2019 through December 2019 is calculated based on the capital structure components and current period cost rates as approved in Order No. PSC-2012-0425-PAA-EU,

1 issued on August 16, 2012 in Docket No. 20120007-EI. The
2 calculation of the revenue requirement rate of return is
3 shown on Form 42-9E.

4
5 **Q.** How did the actual/estimated project expenditures for the
6 January 2019 through December 2019 period compare with
7 the company's original projections?

8
9 **A.** As shown on Form 42-4E, total O&M costs are expected to
10 be \$3,458,889 less than the amount that was originally
11 projected. The total capital expenditures itemized on
12 Form 42-6E, are expected to be \$34,905 less than
13 originally projected. Significant variances for O&M costs
14 and capital project amounts are explained below.

15
16 **O&M Project Variances**

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

1 indicate that work is not needed now, that maintenance
2 expense will be incurred in a future period when warranted
3 by the condition of the unit.

4
5 • **Big Bend Unit 3 Flue Gas Desulfurization ("FGD")**

6 **Integration:** The Bend Unit 3 FGD Integration Project
7 variance is estimated to be \$228,005 or 32.1 percent
8 less than projected. The variance is due to lower costs
9 for consumables and maintenance than expected as the
10 units burned natural gas.

11
12 • **Big Bend Units 1 & 2 FGD:** The Big Bend Units 1 & 2 FGD
13 project variance is estimated to be \$545,211 or 80.2
14 percent less than projected. The variance is due to
15 lower costs for consumables and maintenance than
16 expected as the units burned natural gas.

17
18 • **Big Bend PM Minimization & Monitoring:** The Big Bend PM
19 Minimization & Monitoring Project variance is estimated
20 to be \$91,274 or 22.9 percent lower than projected.
21 This variance is due to less maintenance being required
22 than expected, after inspection.

23
24 • **Big Bend NO_x Emissions Reduction:** The Big Bend NO_x
25 Emissions Reduction project variance is \$50,694 or 84.5

1 percent less than projected. This variance is due to
2 the operation of Big Bend Units 1 & 2 on natural gas.
3

4 • **Clean Water Act Section 316(b) Phase II Study Program:**

5 The Clean Water Act Section 316(b) Phase II Study
6 Program project variance is \$59,714 or 66.3 percent
7 less than projected. The National Pollutant Discharge
8 Elimination System ("NPDES") permit renewal for Big
9 Bend Station has not yet been finalized. The variance
10 is related to permit delays and uncertainty regarding
11 the timing of the final requirements and reporting that
12 must be submitted once the permit is finalized.
13

- 14 • **Big Bend Unit 1 SCR:** The Big Bend Unit 1 SCR project
15 variance is \$73,421 or 43.9 percent less than
16 originally projected. This variance is due to operation
17 of the unit on natural gas, which reduced the unit's
18 need for consumables and maintenance work, compared to
19 the original projection.
20

- 21 • **Big Bend Unit 2 SCR:** The Big Bend Unit 2 SCR project
22 variance is \$95,745 or 36.7 percent less than
23 originally projected. This variance is due to operation
24 of the unit on natural gas, which reduced the use of
25 consumables and need for maintenance work, compared to

1 the original projection.

- 2
- 3 • **Big Bend Unit 3 SCR:** The Big Bend Unit 3 SCR project
4 variance is \$100,172 or 25.3 percent more than
5 projected. This variance is due to greater maintenance
6 costs related to the replacement of Unit 3 SCR power
7 cells during the outage, compared to the original
8 projection.

- 9
- 10 • **Big Bend Unit 4 SCR:** The Big Bend Unit 4 SCR project
11 variance is \$748,089 or 35.0 percent less than
12 projected. This variance is due to less total run time
13 estimated when compared to the original projection.

- 14
- 15 • **Mercury Air Toxics Standards:** The Mercury Air Toxics
16 Standards project variance is \$67,245 or 89.8 percent
17 less than projected. Both Polk and Big Bend Power
18 Stations achieved Low Emitting Electric Generating Unit
19 status in 2017. As a result, monitoring is not required
20 at this time, only periodic testing, and the costs were
21 less than originally projected.

- 22
- 23 • **Big Bend Gypsum Storage Facility:** The Big Bend Gypsum
24 Storage Facility project variance is \$57,406 or 4.3
25 percent less than projected. The variance is due to a

1 delay in the receipt of a vendor invoice, compared to
2 the original projection.
3

- 4 • **Big Bend CCR Rule - Phase II:** The Big Bend Coal
5 Combustion Residual ("CCR") Rule Phase II project
6 variance is \$1,598,319 or 26.6 percent less than
7 projected. This variance is due to timing differences
8 in the project schedule when compared to the original
9 projection. Project activities have occurred more
10 slowly than originally projected due to delays in
11 landfill availability. The project expenditures are
12 still needed and will be incurred in the future.
13

14 Capital Project Variances

- 15 • **Big Bend Units 1 through 4 SCR:** Variances ranging from
16 \$54,042 to \$62,263 for Big Bend Units 1 through 4 SCR,
17 where amounts were greater than originally projected,
18 are due to the change in the weighted average cost of
19 capital applied for the July 2019 to December 2019
20 period, from 7.5190 percent to 7.7662 percent, as
21 required by Order No. PSC-2012-0425-PAA-EI, issued on
22 August 16, 2012.
23
- 24 • **Big Bend CCR Rule - Phase I:** The Big Bend CCR Rule
25 Phase I project variance is \$129,328 or 53.6 percent

1 less than projected. The variance is due to timing
2 differences in the project schedule when compared to
3 the original projection. Project ground water
4 monitoring activities have occurred more slowly than
5 originally projected due to water sampling and analysis
6 requiring more time than anticipated. The project
7 expenditures are still needed and will be incurred in
8 the future.

9
10 • **Big Bend Unit 1 Section 316(b) Impingement Mortality:**

11 The Big Bend Unit 1 Section 316(b) Impingement
12 Mortality project variance is \$286,972 or 96.0 percent
13 less than projected. This variance is due to timing
14 differences in the project schedule when compared to
15 the original projection. Project activities have
16 occurred more slowly than originally projected due to
17 permitting delays. The project expenditures are still
18 needed and will be incurred in the future.

19
20 **Q.** Does this conclude your direct testimony?

21
22 **A.** Yes, it does.
23
24
25

EXHIBIT TO THE TESTIMONY OF
PENELOPE A. RUSK

TAMPA ELECTRIC'S ENVIRONMENTAL
COST RECOVERY

ACTUAL/ESTIMATED TRUE-UP

JANUARY 2019 THROUGH DECEMBER 2019

INDEX

**TAMPA ELECTRIC COMPANY
ENVIRONMENTAL COST RECOVERY CLAUSE**

ACTUAL/ESTIMATED TRUE-UP AMOUNT

FOR THE PERIOD

JANUARY 2019 THROUGH DECEMBER 2019

FORMS 42-1E THROUGH 42-9E

DOCUMENT NO.	TITLE	PAGE
1	FORM 42-1E	13
2	FORM 42-2E	14
3	FORM 42-3E	15
4	FORM 42-4E	16
5	FORM 42-5E	17
6	FORM 42-6E	18
7	FORM 42-7E	19
8	FORM 42-8E	20
9	FORM 42-9E	49

Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of the Current Period Actual / Estimated Amount
January 2019 to December 2019
 (in Dollars)

Form 42 - 1E

<u>Line</u>	<u>Period Amount</u>
1. Over/(Under) Recovery for the Current Period (Form 42-2E, Line 5)	\$3,812,280
2. Interest Provision (Form 42-2E, Line 6)	296,155
3. Sum of Current Period Adjustments (Form 42-2E, Line 10)	0
4. Current Period True-Up Amount to be Refunded/(Recovered) In the Projection Period January 2020 to December 2020 (Lines 1 + 2 + 3)	\$4,108,435

13

Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Current Period Actual / Estimated Amount
January 2019 to December 2019

Form 42 - 2E

Current Period True-Up Amount
(in Dollars)

Line	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1. ECRC Revenues (net of Revenue Taxes)	\$3,117,973	\$3,107,867	\$3,079,732	\$3,044,137	\$3,638,503	\$4,162,521	\$4,205,132	\$4,185,102	\$4,324,301	\$3,928,090	\$3,275,852	\$3,198,097	\$43,267,306
2. True-Up Provision	1,247,596	1,247,596	1,247,596	1,247,596	1,247,596	1,247,596	1,247,596	1,247,596	1,247,596	1,247,596	1,247,596	1,247,593	14,971,149
3. ECRC Revenues Applicable to Period (Lines 1 + 2)	4,365,569	4,355,463	4,327,328	4,291,733	4,886,099	5,410,117	5,452,728	5,432,698	5,571,897	5,175,686	4,523,448	4,445,690	58,238,455
4. Jurisdictional ECRC Costs													
a. O & M Activities (Form 42-5E, Line 9)	653,838	323,605	528,185	702,281	490,205	325,488	384,996	369,511	1,093,011	1,411,496	1,455,511	1,365,511	9,103,638
b. Capital Investment Projects (Form 42-7E, Line 9)	3,795,573	3,786,724	3,777,256	3,767,490	3,757,896	3,747,807	3,805,541	3,796,193	3,785,998	3,776,289	3,767,310	3,758,460	45,322,537
c. Total Jurisdictional ECRC Costs	4,449,411	4,110,329	4,305,441	4,469,771	4,248,101	4,073,295	4,190,537	4,165,704	4,879,009	5,187,785	5,222,821	5,123,971	54,426,175
5. Over/(Under) Recovery (Line 3 - Line 4c)	(83,842)	245,134	21,887	(178,039)	637,998	1,336,822	1,262,191	1,266,994	692,888	(12,099)	(699,373)	(678,281)	3,812,280
6. Interest Provision (Form 42-3E, Line 10)	33,570	31,292	29,550	27,038	24,520	23,448	23,957	24,642	24,146	21,688	17,994	14,310	296,155
7. Beginning Balance True-Up & Interest Provision	14,971,149	13,673,281	12,702,111	11,505,952	10,107,355	9,522,277	9,634,951	9,673,503	9,717,543	9,186,981	7,948,974	6,019,999	14,971,149
a. Deferred True-Up from January to December 2018 (Order No. PSC-2018-0594-FOF-EI)	2,396,214	2,396,214	2,396,214	2,396,214	2,396,214	2,396,214	2,396,214	2,396,214	2,396,214	2,396,214	2,396,214	2,396,214	2,396,214
8. True-Up Collected/(Refunded) (see Line 2)	(1,247,596)	(1,247,596)	(1,247,596)	(1,247,596)	(1,247,596)	(1,247,596)	(1,247,596)	(1,247,596)	(1,247,596)	(1,247,596)	(1,247,596)	(1,247,593)	(14,971,149)
9. End of Period Total True-Up (Lines 5+6+7+7a+8)	16,069,495	15,098,325	13,902,166	12,503,569	11,918,491	12,031,165	12,069,717	12,113,757	11,583,195	10,345,188	8,416,213	6,504,649	6,504,649
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)	\$16,069,495	\$15,098,325	\$13,902,166	\$12,503,569	\$11,918,491	\$12,031,165	\$12,069,717	\$12,113,757	\$11,583,195	\$10,345,188	\$8,416,213	\$6,504,649	\$6,504,649

Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of the Current Period Actual / Estimated Amount
January 2019 to December 2019

Form 42 - 3E

Interest Provision
 (in Dollars)

Line	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1. Beginning True-Up Amount (Form 42-2E, Line 7 + 7a + 10)	\$17,367,363	\$16,069,495	\$15,098,325	\$13,902,166	\$12,503,569	\$11,918,491	\$12,031,165	\$12,069,717	\$12,113,757	\$11,583,195	\$10,345,188	\$8,416,213	
2. Ending True-Up Amount Before Interest	16,035,925	15,067,033	13,872,616	12,476,531	11,893,971	12,007,717	12,045,760	12,089,115	11,559,049	10,323,500	8,398,219	6,490,339	
3. Total of Beginning & Ending True-Up (Lines 1 + 2)	33,403,288	31,136,528	28,970,941	26,378,697	24,397,540	23,926,208	24,076,925	24,158,832	23,672,806	21,906,695	18,743,407	14,906,552	
4. Average True-Up Amount (Line 3 x 1/2)	16,701,644	15,568,264	14,485,471	13,189,349	12,198,770	11,963,104	12,038,463	12,079,416	11,836,403	10,953,348	9,371,704	7,453,276	
5. Interest Rate (First Day of Reporting Business Month)	2.42%	2.41%	2.41%	2.48%	2.43%	2.39%	2.32%	2.45%	2.45%	2.45%	2.30%	2.30%	
6. Interest Rate (First Day of Subsequent Business Month)	2.41%	2.41%	2.48%	2.43%	2.39%	2.32%	2.45%	2.45%	2.45%	2.30%	2.30%	2.30%	
7. Total of Beginning & Ending Interest Rates (Lines 5 + 6)	4.83%	4.82%	4.89%	4.91%	4.82%	4.71%	4.77%	4.90%	4.90%	4.75%	4.60%	4.60%	
8. Average Interest Rate (Line 7 x 1/2)	2.415%	2.410%	2.445%	2.455%	2.410%	2.355%	2.385%	2.450%	2.450%	2.375%	2.300%	2.300%	
9. Monthly Average Interest Rate (Line 8 x 1/12)	0.201%	0.201%	0.204%	0.205%	0.201%	0.196%	0.199%	0.204%	0.204%	0.198%	0.192%	0.192%	
10. Interest Provision for the Month (Line 4 x Line 9)	\$33,570	\$31,292	\$29,550	\$27,038	\$24,520	\$23,448	\$23,957	\$24,642	\$24,146	\$21,688	\$17,994	\$14,310	\$296,155

Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Current Period Actual / Estimated Amount
January 2019 to December 2019

Variance Report of O & M Activities
(in Dollars)

Line	(1)	(2)	(3)	(4)
	Actual / Estimated	Original Projection	Variance Amount	Percent
1.	Description of O&M Activities			
a.	\$481,495	\$709,500	(\$228,005)	-32.1%
b.	0	0	0	0.0%
c.	(22)	0	(22)	0.0%
d.	134,789	680,000	(545,211)	-80.2%
e.	307,226	398,500	(91,274)	-22.9%
f.	9,306	60,000	(50,694)	-84.5%
g.	34,500	34,500	0	0.0%
h.	0	0	0	0.0%
i.	0	5,000	(5,000)	-100.0%
j.	126,480	119,000	7,480	6.3%
k.	0	0	0	0.0%
l.	9,757	6,000	3,757	62.6%
m.	5,260	6,000	(740)	-12.3%
n.	17,525	6,000	11,525	192.1%
o.	30,286	90,000	(59,714)	-66.3%
p.	4,511	0	4,511	0.0%
q.	93,819	167,240	(73,421)	-43.9%
r.	165,455	261,200	(95,745)	-36.7%
s.	496,632	396,460	100,172	25.3%
t.	1,387,011	2,135,100	(748,089)	-35.0%
u.	7,633	74,878	(67,245)	-89.8%
v.	93,149	93,149	0	0.0%
w.	1,262,594	1,320,000	(57,406)	-4.3%
x.	3,949	0	3,949	0.0%
y.	30,601	0	30,601	0.0%
z.	4,401,681	6,000,000	(1,598,319)	-26.6%
aa.	0	0	0	0.0%
2.	\$9,103,638	\$12,562,527	(\$3,458,889)	-27.5%
3.	\$9,034,339	\$12,438,027	(\$3,403,687)	-27.4%
4.	\$69,298	\$124,500	(\$55,203)	-44.3%

Notes:

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

Column (2) is the approved projected amount in accordance with FPSC Order No. PSC-2018-0594-FOF-EI.

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

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

Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of the Current Period Actual / Estimated Amount
 January 2019 to December 2019

O&M Activities
 (in Dollars)

Line	Actual	Actual	Actual	Actual	Actual	Actual	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	End of	Method of Classification	
	January	February	March	April	May	June	July	August	September	October	November	December	Period Total	Demand	Energy
1.	Description of O&M Activities														
a.	\$21,689	\$13,379	\$21,539	\$40,931	\$85,891	\$73,066	\$37,500	\$37,500	\$37,500	\$37,500	\$37,500	\$37,500	\$481,495		\$481,495
b.	0	0	0	0	0	0	0	0	0	0	0	0	0		0
c.	8	12	5	(6)	(85)	7	(4)	11	11	(4)	11	11	(22)		(22)
d.	22,680	24,872	2,316	1,855	4,073	18,993	10,000	10,000	10,000	10,000	10,000	10,000	134,789		134,789
e.	5,426	6,832	34,527	32,499	25,357	16,586	31,000	31,000	31,000	31,000	31,000	31,000	307,226		307,226
f.	31	108	3,128	39	0	0	1,000	1,000	1,000	1,000	1,000	1,000	9,306		9,306
g.	34,500	0	0	0	0	0	0	0	0	0	0	0	34,500	\$34,500	
h.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
i.	0	0	0	0	0	0	0	0	0	0	0	0	0		0
j.	12,903	3,255	14,383	11,967	8,446	14,525	12,000	12,000	11,000	10,000	8,000	8,000	126,480		126,480
k.	0	0	0	0	0	0	0	0	0	0	0	0	0		0
l.	0	0	725	5,672	360	0	500	500	500	500	500	500	9,757		9,757
m.	0	0	815	0	1,445	0	500	500	500	500	500	500	5,260		5,260
n.	588	12,724	1,213	0	0	0	500	500	500	500	500	500	17,525		17,525
o.	0	(264)	4,457	0	0	1,093	25,000	0	0	0	0	0	30,286	30,286	
p.	0	0	4,511	0	0	0	0	0	0	0	0	0	4,511	4,511	
q.	684	4,888	26,042	9,422	2,068	1,279	5,106	5,638	10,807	17,887	10,000	0	93,819		93,819
r.	22,002	23,385	(4,554)	4,641	11,944	1,441	30,551	24,553	18,689	8,632	24,170	0	165,455		165,455
s.	15,859	30,392	81,819	13,385	128,902	24,963	20,454	24,650	1,815	83,481	58,005	12,910	496,632		496,632
t.	87,112	57,926	54,358	214,259	158,324	76,377	100,390	111,659	108,690	100,000	164,326	153,590	1,387,011		1,387,011
u.	5,633	0	0	0	0	0	500	0	1,000	500	0	0	7,633		7,633
v.	0	0	0	93,149	0	0	0	0	0	0	0	0	93,149		93,149
w.	103,370	94,019	87,637	162,622	83,680	71,267	110,000	110,000	110,000	110,000	110,000	110,000	1,262,594		1,262,594
x.	1,612	3,214	(924)	(425)	(506)	978	0	0	0	0	0	0	3,949		3,949
y.	11,819	0	0	14,239	0	4,542	0	0	0	0	0	0	30,601		30,601
z.	307,923	48,862	196,186	98,032	(19,693)	20,370	0	0	750,000	1,000,000	1,000,000	1,000,000	4,401,681		4,401,681
aa.	0	0	0	0	0	0	0	0	0	0	0	0	0		0
2.	653,838	323,605	528,185	702,281	490,205	325,488	384,996	369,511	1,093,011	1,411,496	1,455,511	1,365,511	9,103,637	\$69,298	\$9,034,339
3.	619,338	323,869	519,217	702,281	490,205	324,395	359,996	369,511	1,093,011	1,411,496	1,455,511	1,365,511	9,034,339		
4.	34,500	(264)	8,968	0	0	1,093	25,000	0	0	0	0	0	69,298		
5.	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.	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.	619,338	323,869	519,217	702,281	490,205	324,395	359,996	369,511	1,093,011	1,411,496	1,455,511	1,365,511	9,034,341		
8.	34,500	(264)	8,968	0	0	1,093	25,000	0	0	0	0	0	69,297		
9.	\$653,838	\$323,605	\$528,185	\$702,281	\$490,205	\$325,488	\$384,996	\$369,511	1,093,011	1,411,496	\$1,455,511	\$1,365,511	\$9,103,638		

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Notes:

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

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Current Period Actual / Estimated Amount
January 2019 to December 2019

Form 42 - 6E

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

Line	(1) Actual / Estimated	(2) Original Projection	(3) Amount	(4) Variance Percent
1. Description of Investment Projects				
a. Big Bend Unit 3 FGD Integration	\$942,371	\$932,808	\$9,563	1.0%
b. Big Bend Units 1 & 2 Flue Gas Conditioning	235,507	234,889	618	0.3%
c. Big Bend Unit 4 Continuous Emissions Monitors	49,297	48,959	338	0.7%
d. Big Bend Fuel Oil Tank # 1 Upgrade	73,205	73,033	172	0.2%
e. Big Bend Fuel Oil Tank # 2 Upgrade	120,399	120,117	282	0.2%
f. Big Bend Unit 1 Classifier Replacement	76,749	76,373	376	0.5%
g. Big Bend Unit 2 Classifier Replacement	55,626	55,324	302	0.5%
h. Big Bend Section 114 Mercury Testing Platform	8,361	8,284	77	0.9%
i. Big Bend Units 1 & 2 FGD	5,852,617	5,809,756	42,861	0.7%
j. Big Bend FGD Optimization and Utilization	1,566,247	1,576,840	(10,593)	-0.7%
k. Big Bend NO _x Emissions Reduction	495,092	489,098	5,994	1.2%
l. Big Bend PM Minimization and Monitoring	1,767,965	1,751,406	16,559	0.9%
m. Polk NO _x Emissions Reduction	110,041	109,135	906	0.8%
n. Big Bend Unit 4 SOFA	193,988	192,117	1,871	1.0%
o. Big Bend Unit 1 Pre-SCR	133,545	132,473	1,072	0.8%
p. Big Bend Unit 2 Pre-SCR	127,276	126,179	1,097	0.9%
q. Big Bend Unit 3 Pre-SCR	227,710	225,602	2,108	0.9%
r. Big Bend Unit 1 SCR	7,629,840	7,567,577	62,263	0.8%
s. Big Bend Unit 2 SCR	8,343,405	8,288,466	54,939	0.7%
t. Big Bend Unit 3 SCR	6,790,879	6,730,895	59,984	0.9%
u. Big Bend Unit 4 SCR	5,433,692	5,379,650	54,042	1.0%
v. Big Bend FGD System Reliability	2,065,157	2,030,219	34,938	1.7%
w. Mercury Air Toxics Standards	808,174	802,679	5,495	0.7%
x. SO ₂ Emissions Allowances	(2,622)	(2,616)	(6)	0.2%
y. Big Bend Gypsum Storage Facility	2,045,696	2,022,870	22,826	1.1%
z. Big Bend CCR Rule - Phase I	111,772	241,100	(129,328)	-53.6%
aa. Big Bend CCR Rule - Phase II	41,119	24,047	17,072	71.0%
ab. Big Bend ELG Compliance	7,519	11,280	(3,761)	-33.3%
ac. Big Bend Unit 1 Sec. 316(b) Impingement Mortality	11,910	298,882	(286,972)	-96.0%
2. Total Investment Projects - Recoverable Costs	\$45,322,537	\$45,357,442	(\$34,905)	-0.1%
3. Recoverable Costs Allocated to Energy	\$44,956,613	\$44,588,983	\$367,630	0.8%
4. Recoverable Costs Allocated to Demand	\$365,924	\$768,459	(\$402,535)	-52.4%

Notes:

Column (1) is the End of Period Totals on Form 42-7E.
Column (2) is the approved projected amount in accordance with FPSC Order No. PSC-2018-0594-FOF-EI.
Column (3) = Column (1) - Column (2)
Column (4) = Column (3) / Column (2)

Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of the Current Period Actual / Estimated Amount
January 2019 to December 2019

Capital Investment Projects-Recoverable Costs
 (in Dollars)

Line	Description (A)	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total	Method of Classification Demand	Energy	
1.	a. Big Bend Unit 3 FGD Integration	1	\$78,730	\$78,549	\$78,368	\$78,187	\$78,007	\$77,827	\$79,251	\$79,064	\$78,877	\$78,690	\$78,504	\$78,317	\$942,371		\$942,371
	b. Big Bend Units 1 and 2 Flue Gas Conditioning	2	20,131	20,030	19,929	19,827	19,725	19,624	19,634	19,530	19,426	19,321	19,217	19,113	235,507		235,507
	c. Big Bend Unit 4 Continuous Emissions Monitors	3	4,160	4,145	4,130	4,116	4,101	4,087	4,130	4,116	4,100	4,086	4,071	4,055	49,297		49,297
	d. Big Bend Fuel Oil Tank # 1 Upgrade	4	6,263	6,231	6,198	6,166	6,135	6,102	6,101	6,068	6,035	6,002	5,968	5,936	73,205	\$73,205	
	e. Big Bend Fuel Oil Tank # 2 Upgrade	5	10,300	10,247	10,194	10,142	10,089	10,036	10,035	9,981	9,925	9,871	9,817	9,762	120,399	120,399	
	f. Big Bend Unit 1 Classifier Replacement	6	6,516	6,488	6,461	6,433	6,406	6,378	6,415	6,387	6,359	6,330	6,302	6,274	76,749		76,749
	g. Big Bend Unit 2 Classifier Replacement	7	4,715	4,697	4,677	4,658	4,638	4,620	4,653	4,633	4,613	4,593	4,574	4,555	55,626		55,626
	h. Big Bend Section 114 Mercury Testing Platform	8	700	699	696	695	693	691	703	700	699	697	695	693	8,361		8,361
	i. Big Bend Units 1 & 2 FGD	9	493,173	491,531	489,890	488,249	486,608	484,967	490,604	488,909	487,214	485,519	483,824	482,129	5,852,617		5,852,617
	j. Big Bend FGD Optimization and Utilization	10	130,598	130,391	130,148	129,996	129,697	129,397	131,774	131,466	131,158	130,849	130,541	130,232	1,566,247		1,566,247
	k. Big Bend NO _x Emissions Reduction	11	41,109	41,046	40,981	40,918	40,854	40,790	41,730	41,665	41,599	41,533	41,466	41,401	495,092		495,092
	l. Big Bend PM Minimization and Monitoring	12	148,048	147,667	147,286	146,904	146,523	146,141	148,551	148,157	147,763	147,369	146,975	146,581	1,767,965		1,767,965
	m. Polk NO _x Emissions Reduction	13	9,247	9,219	9,192	9,164	9,136	9,108	9,234	9,205	9,177	9,149	9,119	9,091	110,041		110,041
	n. Big Bend Unit 4 SOFA	14	16,230	16,190	16,150	16,110	16,069	16,029	16,305	16,264	16,222	16,181	16,140	16,098	193,988		193,988
	o. Big Bend Unit 1 Pre-SCR	15	11,229	11,194	11,160	11,125	11,091	11,057	11,204	11,168	11,132	11,097	11,062	11,026	133,545		133,545
	p. Big Bend Unit 2 Pre-SCR	16	10,683	10,653	10,622	10,591	10,561	10,530	10,685	10,644	10,602	10,560	10,519	10,478	127,276		127,276
	q. Big Bend Unit 3 Pre-SCR	17	19,074	19,024	18,975	18,925	18,875	18,825	19,131	19,079	19,028	18,976	18,925	18,873	227,710		227,710
	r. Big Bend Unit 1 SCR	18	641,285	639,348	637,412	635,474	633,537	631,600	640,199	638,199	636,198	634,197	632,196	630,195	7,629,840		7,629,840
	s. Big Bend Unit 2 SCR	19	699,951	697,994	696,037	694,079	692,122	690,165	700,563	698,542	696,520	694,499	692,477	690,456	8,343,405		8,343,405
	t. Big Bend Unit 3 SCR	20	569,594	568,015	566,436	564,856	563,277	561,698	570,246	568,615	566,983	565,351	563,720	562,088	6,790,879		6,790,879
	u. Big Bend Unit 4 SCR	21	455,089	453,930	452,806	451,709	450,510	449,306	456,504	455,259	454,013	452,768	451,522	450,276	5,433,692		5,433,692
	v. Big Bend FGD System Reliability	22	171,527	171,411	171,195	171,013	170,715	170,404	173,983	173,650	173,316	172,981	172,648	172,314	2,065,157		2,065,157
	w. Mercury Air Toxics Standards	23	67,186	67,208	67,069	66,929	66,789	66,650	67,963	67,900	67,837	67,774	67,711	67,648	808,174		808,174
	x. SO ₂ Emissions Allowances (B)	24	(215)	(215)	(215)	(215)	(215)	(215)	(222)	(222)	(222)	(222)	(222)	(222)	(2,622)		(2,622)
	y. Big Bend Gypsum Storage Facility	25	170,360	170,035	169,710	169,385	169,060	168,735	172,241	171,906	171,570	171,234	170,898	170,562	2,045,696		2,045,696
	z. Big Bend CCR Rule - Phase I	26	7,404	7,781	8,026	8,263	8,918	9,115	9,393	10,347	10,460	10,575	10,688	10,802	111,772	111,772	
	aa. Big Bend CCR Rule - Phase II	27	2,240	2,773	3,211	3,250	3,343	3,418	3,598	3,686	3,775	3,863	3,952	4,010	41,119	41,119	
	ab. Big Bend ELG Compliance	28	246	443	512	536	615	688	724	733	742	751	760	769	7,519	7,519	
	ac. Big Bend Unit 1 Sec. 316(b) Impingement Mortality	29	0	0	0	5	17	34	209	533	857	1,747	3,364	5,144	11,910	11,910	
2.	Total Investment Projects - Recoverable Costs		3,795,573	3,786,724	3,777,256	3,767,490	3,757,896	3,747,807	3,805,541	3,796,193	3,785,998	3,776,289	3,767,310	3,758,460	45,322,537	\$365,924	\$44,956,613
3.	Recoverable Costs Allocated to Energy		3,769,120	3,759,249	3,749,115	3,739,128	3,728,779	3,718,414	3,775,481	3,764,845	3,754,204	3,743,480	3,732,761	3,722,037	44,956,613		44,956,613
4.	Recoverable Costs Allocated to Demand		26,453	27,475	28,141	28,362	29,117	29,393	30,060	31,348	31,794	32,809	34,549	36,423	365,924	365,924	
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)		3,769,120	3,759,249	3,749,115	3,739,128	3,728,779	3,718,414	3,775,481	3,764,845	3,754,204	3,743,480	3,732,761	3,722,037	44,956,613		44,956,613
8.	Jurisdictional Demand Recoverable Costs (D)		26,453	27,475	28,141	28,362	29,117	29,393	30,060	31,348	31,794	32,809	34,549	36,423	365,924		365,924
9.	Total Jurisdictional Recoverable Costs for Investment Projects (Lines 7 + 8)		\$3,795,573	\$3,786,724	\$3,777,256	\$3,767,490	\$3,757,896	\$3,747,807	\$3,805,541	\$3,796,193	\$3,785,998	\$3,776,289	\$3,767,310	\$3,758,460	\$45,322,537		\$45,322,537

Notes:

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

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DOCKET NO. 20190007-EI
 ECRC 2019 ACTUAL/ESTIMATED TRUE-UP
 EXHIBIT NO. PAR-2. DOCUMENT NO. 7, PAGE 1 OF 1

Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of the Current Period Actual / Estimated Amount
January 2019 to December 2019

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other - AFUDC (excl from CWIP)		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$13,763,263	\$13,763,263	\$13,763,263	\$13,763,263	\$13,763,263	\$13,763,263	\$13,763,263	\$13,763,263	\$13,763,263	\$13,763,263	\$13,763,263	\$13,763,263	\$13,763,263	\$13,763,263
3.	Less: Accumulated Depreciation	(5,786,337)	(5,815,175)	(5,844,013)	(5,872,851)	(5,901,689)	(5,930,527)	(5,959,365)	(5,988,203)	(6,017,041)	(6,045,879)	(6,074,717)	(6,103,555)	(6,132,393)	
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)	\$7,976,926	7,948,088	7,919,250	7,890,412	7,861,574	7,832,736	7,803,898	7,775,060	7,746,222	7,717,384	7,688,546	7,659,708	7,630,870	
6.	Average Net Investment		7,962,507	7,933,669	7,904,831	7,875,993	7,847,155	7,818,317	7,789,479	7,760,641	7,731,803	7,702,965	7,674,127	7,645,289	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		\$38,516	\$38,376	\$38,237	\$38,097	\$37,958	\$37,819	\$39,138	\$38,993	\$38,848	\$38,703	\$38,558	\$38,413	\$461,656
	b. Debt Component Grossed Up For Taxes (C)		11,376	11,335	11,293	11,252	11,211	11,170	11,275	11,233	11,191	11,149	11,108	11,066	134,659
8.	Investment Expenses														
	a. Depreciation (D)		28,838	28,838	28,838	28,838	28,838	28,838	28,838	28,838	28,838	28,838	28,838	28,838	346,056
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		78,730	78,549	78,368	78,187	78,007	77,827	79,251	79,064	78,877	78,690	78,504	78,317	942,371
	a. Recoverable Costs Allocated to Energy		78,730	78,549	78,368	78,187	78,007	77,827	79,251	79,064	78,877	78,690	78,504	78,317	942,371
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		78,730	78,549	78,368	78,187	78,007	77,827	79,251	79,064	78,877	78,690	78,504	78,317	942,371
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$78,730	\$78,549	\$78,368	\$78,187	\$78,007	\$77,827	\$79,251	\$79,064	\$78,877	\$78,690	\$78,504	\$78,317	\$942,371

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 5.8046% x 1/12 (Jan-Jun) and Line 6 x 6.0293% 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 1.7144% x 1/12 (Jan-Jun) and Line 6 x 1.7369% 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
 Calculation of the Current Period Actual / Estimated Amount
 January 2019 to December 2019

Form 42-8E
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Return on Capital Investments, Depreciation and Taxes
 For Project: Big Bend Units 1 and 2 Flue Gas Conditioning
 (in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	
3.	Less: Accumulated Depreciation	(4,372,970)	(4,389,111)	(4,405,252)	(4,421,393)	(4,437,534)	(4,453,675)	(4,469,816)	(4,485,957)	(4,502,098)	(4,518,239)	(4,534,380)	(4,550,521)	(4,566,662)	
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)	\$644,764	628,623	612,482	596,341	580,200	564,059	547,918	531,777	515,636	499,495	483,354	467,213	451,072	
6.	Average Net Investment		636,694	620,553	604,412	588,271	572,130	555,989	539,848	523,707	507,566	491,425	475,284	459,143	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$3,080	\$3,002	\$2,924	\$2,846	\$2,767	\$2,689	\$2,712	\$2,631	\$2,550	\$2,469	\$2,388	\$2,307	\$32,365
b.	Debt Component Grossed Up For Taxes (C)		910	887	864	840	817	794	781	758	735	711	688	665	9,450
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)		20,131	20,030	19,929	19,827	19,725	19,624	19,634	19,530	19,426	19,321	19,217	19,113	235,507
a.	Recoverable Costs Allocated to Energy		20,131	20,030	19,929	19,827	19,725	19,624	19,634	19,530	19,426	19,321	19,217	19,113	235,507
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)		20,131	20,030	19,929	19,827	19,725	19,624	19,634	19,530	19,426	19,321	19,217	19,113	235,507
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)		\$20,131	\$20,030	\$19,929	\$19,827	\$19,725	\$19,624	\$19,634	\$19,530	\$19,426	\$19,321	\$19,217	\$19,113	\$235,507

Notes:

- (A) Applicable depreciable base for Big Bend; accounts 312.41 (\$2,676,217) and 312.42 (\$2,341,517)
- (B) Line 6 x 5.8046% x 1/12 (Jan-Jun) and Line 6 x 6.0293% 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 1.7144% x 1/12 (Jan-Jun) and Line 6 x 1.7369% 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

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Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of the Current Period Actual / Estimated Amount
January 2019 to December 2019

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	
3.	Less: Accumulated Depreciation	(569,885)	(572,195)	(574,505)	(576,815)	(579,125)	(581,435)	(583,745)	(586,055)	(588,365)	(590,675)	(592,985)	(595,295)	(597,605)	
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)	\$296,326	294,016	291,706	289,396	287,086	284,776	282,466	280,156	277,846	275,536	273,226	270,916	268,606	
6.	Average Net Investment		295,171	292,861	290,551	288,241	285,931	283,621	281,311	279,001	276,691	274,381	272,071	269,761	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$1,428	\$1,417	\$1,405	\$1,394	\$1,383	\$1,372	\$1,413	\$1,402	\$1,390	\$1,379	\$1,367	\$1,355	\$16,705
b.	Debt Component Grossed Up For Taxes (C)		422	418	415	412	408	405	407	404	400	397	394	390	4,872
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)		4,160	4,145	4,130	4,116	4,101	4,087	4,130	4,116	4,100	4,086	4,071	4,055	49,297
a.	Recoverable Costs Allocated to Energy		4,160	4,145	4,130	4,116	4,101	4,087	4,130	4,116	4,100	4,086	4,071	4,055	49,297
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		4,160	4,145	4,130	4,116	4,101	4,087	4,130	4,116	4,100	4,086	4,071	4,055	49,297
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)		\$4,160	\$4,145	\$4,130	\$4,116	\$4,101	\$4,087	\$4,130	\$4,116	\$4,100	\$4,086	\$4,071	\$4,055	\$49,297

Notes:

- (A) Applicable depreciable base for Big Bend; account 315.44
- (B) Line 6 x 5.8046% x 1/12 (Jan-Jun) and Line 6 x 6.0293% 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 1.7144% x 1/12 (Jan-Jun) and Line 6 x 1.7369% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rate is 3.2%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of the Current Period Actual / Estimated Amount
January 2019 to December 2019

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$497,578	\$497,578	\$497,578	\$497,578	\$497,578	\$497,578	\$497,578	\$497,578	\$497,578	\$497,578	\$497,578	\$497,578	\$497,578	
3.	Less: Accumulated Depreciation	(313,150)	(318,273)	(323,396)	(328,519)	(333,642)	(338,765)	(343,888)	(349,011)	(354,134)	(359,257)	(364,380)	(369,503)	(374,626)	
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)	\$184,428	179,305	174,182	169,059	163,936	158,813	153,690	148,567	143,444	138,321	133,198	128,075	122,952	
6.	Average Net Investment		181,867	176,744	171,621	166,498	161,375	156,252	151,129	146,006	140,883	135,760	130,637	125,514	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$880	\$855	\$830	\$805	\$781	\$756	\$759	\$734	\$708	\$682	\$656	\$631	\$9,077
b.	Debt Component Grossed Up For Taxes (C)		260	253	245	238	231	223	219	211	204	197	189	182	2,652
8.	Investment Expenses														
a.	Depreciation (D)		5,123	5,123	5,123	5,123	5,123	5,123	5,123	5,123	5,123	5,123	5,123	5,123	61,476
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		6,263	6,231	6,198	6,166	6,135	6,102	6,101	6,068	6,035	6,002	5,968	5,936	73,205
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		6,263	6,231	6,198	6,166	6,135	6,102	6,101	6,068	6,035	6,002	5,968	5,936	73,205
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)		6,263	6,231	6,198	6,166	6,135	6,102	6,101	6,068	6,035	6,002	5,968	5,936	73,205
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$6,263	\$6,231	\$6,198	\$6,166	\$6,135	\$6,102	\$6,101	\$6,068	\$6,035	\$6,002	\$5,968	\$5,936	\$73,205

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.40
- (B) Line 6 x 5.8046% x 1/12 (Jan-Jun) and Line 6 x 6.0293% 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 1.7144% x 1/12 (Jan-Jun) and Line 6 x 1.7369% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rate is 12.4%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of the Current Period Actual / Estimated Amount
January 2019 to December 2019

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$818,401	\$818,401	\$818,401	\$818,401	\$818,401	\$818,401	\$818,401	\$818,401	\$818,401	\$818,401	\$818,401	\$818,401	\$818,401	
3.	Less: Accumulated Depreciation	(515,062)	(523,488)	(531,914)	(540,340)	(548,766)	(557,192)	(565,618)	(574,044)	(582,470)	(590,896)	(599,322)	(607,748)	(616,174)	
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)	\$303,339	294,913	286,487	278,061	269,635	261,209	252,783	244,357	235,931	227,505	219,079	210,653	202,227	
6.	Average Net Investment		299,126	290,700	282,274	273,848	265,422	256,996	248,570	240,144	231,718	223,292	214,866	206,440	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		\$1,447	\$1,406	\$1,365	\$1,325	\$1,284	\$1,243	\$1,249	\$1,207	\$1,164	\$1,122	\$1,080	\$1,037	\$14,929
	b. Debt Component Grossed Up For Taxes (C)		427	415	403	391	379	367	360	348	335	323	311	299	4,358
8.	Investment Expenses														
	a. Depreciation (D)		8,426	8,426	8,426	8,426	8,426	8,426	8,426	8,426	8,426	8,426	8,426	8,426	101,112
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		10,300	10,247	10,194	10,142	10,089	10,036	10,035	9,981	9,925	9,871	9,817	9,762	120,399
	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		10,300	10,247	10,194	10,142	10,089	10,036	10,035	9,981	9,925	9,871	9,817	9,762	120,399
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)		10,300	10,247	10,194	10,142	10,089	10,036	10,035	9,981	9,925	9,871	9,817	9,762	120,399
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$10,300	\$10,247	\$10,194	\$10,142	\$10,089	\$10,036	\$10,035	\$9,981	\$9,925	\$9,871	\$9,817	\$9,762	\$120,399

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.40
- (B) Line 6 x 5.8046% x 1/12 (Jan-Jun) and Line 6 x 6.0293% 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 1.7144% x 1/12 (Jan-Jun) and Line 6 x 1.7369% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rate is 12.4%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of the Current Period Actual / Estimated Amount
January 2019 to December 2019

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	
3.	Less: Accumulated Depreciation	(974,504)	(978,892)	(983,280)	(987,668)	(992,056)	(996,444)	(1,000,832)	(1,005,220)	(1,009,608)	(1,013,996)	(1,018,384)	(1,022,772)	(1,027,160)	
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)	\$341,753	337,365	332,977	328,589	324,201	319,813	315,425	311,037	306,649	302,261	297,873	293,485	289,097	
6.	Average Net Investment		339,559	335,171	330,783	326,395	322,007	317,619	313,231	308,843	304,455	300,067	295,679	291,291	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$1,643	\$1,621	\$1,600	\$1,579	\$1,558	\$1,536	\$1,574	\$1,552	\$1,530	\$1,508	\$1,486	\$1,464	\$18,651
b.	Debt Component Grossed Up For Taxes (C)		485	479	473	466	460	454	453	447	441	434	428	422	5,442
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)		6,516	6,488	6,461	6,433	6,406	6,378	6,415	6,387	6,359	6,330	6,302	6,274	76,749
a.	Recoverable Costs Allocated to Energy		6,516	6,488	6,461	6,433	6,406	6,378	6,415	6,387	6,359	6,330	6,302	6,274	76,749
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)		6,516	6,488	6,461	6,433	6,406	6,378	6,415	6,387	6,359	6,330	6,302	6,274	76,749
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)		\$6,516	\$6,488	\$6,461	\$6,433	\$6,406	\$6,378	\$6,415	\$6,387	\$6,359	\$6,330	\$6,302	\$6,274	\$76,749

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.41
- (B) Line 6 x 5.8046% x 1/12 (Jan-Jun) and Line 6 x 6.0293% 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 1.7144% x 1/12 (Jan-Jun) and Line 6 x 1.7369% 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
 Calculation of the Current Period Actual / Estimated Amount
January 2019 to December 2019

Form 42-8E
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Return on Capital Investments, Depreciation and Taxes
 For Project: Big Bend Unit 2 Classifier Replacement
 (in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	
3.	Less: Accumulated Depreciation	(715,302)	(718,338)	(721,374)	(724,410)	(727,446)	(730,482)	(733,518)	(736,554)	(739,590)	(742,626)	(745,662)	(748,698)	(751,734)	
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)	\$269,492	266,456	263,420	260,384	257,348	254,312	251,276	248,240	245,204	242,168	239,132	236,096	233,060	
6.	Average Net Investment		267,974	264,938	261,902	258,866	255,830	252,794	249,758	246,722	243,686	240,650	237,614	234,578	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$1,296	\$1,282	\$1,267	\$1,252	\$1,237	\$1,223	\$1,255	\$1,240	\$1,224	\$1,209	\$1,194	\$1,179	\$14,858
b.	Debt Component Grossed Up For Taxes (C)		383	379	374	370	365	361	362	357	353	348	344	340	4,336
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)		4,715	4,697	4,677	4,658	4,638	4,620	4,653	4,633	4,613	4,593	4,574	4,555	55,626
a.	Recoverable Costs Allocated to Energy		4,715	4,697	4,677	4,658	4,638	4,620	4,653	4,633	4,613	4,593	4,574	4,555	55,626
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		4,715	4,697	4,677	4,658	4,638	4,620	4,653	4,633	4,613	4,593	4,574	4,555	55,626
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)		\$4,715	\$4,697	\$4,677	\$4,658	\$4,638	\$4,620	\$4,653	\$4,633	\$4,613	\$4,593	\$4,574	\$4,555	\$55,626

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.42
- (B) Line 6 x 5.8046% x 1/12 (Jan-Jun) and Line 6 x 6.0293% 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 1.7144% x 1/12 (Jan-Jun) and Line 6 x 1.7369% 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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DOCKET NO. 20190007-EI
 ECRC 2019 ACTUAL/ESTIMATED TRUE-UP
 EXHIBIT NO. PAR-2, DOCUMENT NO. 8,
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Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of the Current Period Actual / Estimated Amount
January 2019 to December 2019

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737
3.	Less: Accumulated Depreciation	(55,411)	(55,703)	(55,995)	(56,287)	(56,579)	(56,871)	(57,163)	(57,455)	(57,747)	(58,039)	(58,331)	(58,623)	(58,915)	(58,915)
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)	\$65,326	65,034	64,742	64,450	64,158	63,866	63,574	63,282	62,990	62,698	62,406	62,114	61,822	
6.	Average Net Investment		65,180	64,888	64,596	64,304	64,012	63,720	63,428	63,136	62,844	62,552	62,260	61,968	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$315	\$314	\$312	\$311	\$310	\$308	\$319	\$317	\$316	\$314	\$313	\$311	\$3,760
b.	Debt Component Grossed Up For Taxes (C)		93	93	92	92	91	91	92	91	91	91	90	90	1,097
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)		700	699	696	695	693	691	703	700	699	697	695	693	8,361
a.	Recoverable Costs Allocated to Energy		700	699	696	695	693	691	703	700	699	697	695	693	8,361
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)		700	699	696	695	693	691	703	700	699	697	695	693	8,361
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)		\$700	\$699	\$696	\$695	\$693	\$691	\$703	\$700	\$699	\$697	\$695	\$693	\$8,361

Notes:

- (A) Applicable depreciable base for Big Bend; account 311.40
- (B) Line 6 x 5.8046% x 1/12 (Jan-Jun) and Line 6 x 6.0293% 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 1.7144% x 1/12 (Jan-Jun) and Line 6 x 1.7369% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rate is 2.9%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Current Period Actual / Estimated Amount
January 2019 to December 2019

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other - AFUDC (excl from CWIP)		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$95,255,242	\$95,255,242	\$95,255,242	\$95,255,242	\$95,255,242	\$95,255,242	\$95,255,242	\$95,255,242	\$95,255,242	\$95,255,242	\$95,255,242	\$95,255,242	\$95,255,242	\$95,255,242
3.	Less: Accumulated Depreciation	(58,217,237)	(58,479,156)	(58,741,075)	(59,002,994)	(59,264,913)	(59,526,832)	(59,788,751)	(60,050,670)	(60,312,589)	(60,574,508)	(60,836,427)	(61,098,346)	(61,360,265)	(61,360,265)
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)	\$37,038,005	36,776,086	36,514,167	36,252,248	35,990,329	35,728,410	35,466,491	35,204,572	34,942,653	34,680,734	34,418,815	34,156,896	33,894,977	
6.	Average Net Investment		36,907,045	36,645,126	36,383,207	36,121,288	35,859,369	35,597,450	35,335,531	35,073,612	34,811,693	34,549,774	34,287,855	34,025,936	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		\$178,526	\$177,259	\$175,992	\$174,725	\$173,458	\$172,191	\$177,540	\$176,224	\$174,908	\$173,592	\$172,276	\$170,960	\$2,097,651
	b. Debt Component Grossed Up For Taxes (C)		52,728	52,353	51,979	51,605	51,231	50,857	51,145	50,766	50,387	50,008	49,629	49,250	611,938
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)		493,173	491,531	489,890	488,249	486,608	484,967	490,604	488,909	487,214	485,519	483,824	482,129	5,852,617
	a. Recoverable Costs Allocated to Energy		493,173	491,531	489,890	488,249	486,608	484,967	490,604	488,909	487,214	485,519	483,824	482,129	5,852,617
	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)		493,173	491,531	489,890	488,249	486,608	484,967	490,604	488,909	487,214	485,519	483,824	482,129	5,852,617
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)		\$493,173	\$491,531	\$489,890	\$488,249	\$486,608	\$484,967	\$490,604	\$488,909	\$487,214	\$485,519	\$483,824	\$482,129	\$5,852,617

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 5.8046% x 1/12 (Jan-Jun) and Line 6 x 6.0293% 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 1.7144% x 1/12 (Jan-Jun) and Line 6 x 1.7369% 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
Calculation of the Current Period Actual / Estimated Amount
January 2019 to December 2019

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$15,779	\$0	\$17,978	\$0	\$0	(\$623)	\$0	\$0	\$0	\$0	\$0	\$0	\$33,134
b.	Clearings to Plant		15,779	0	32,814	0	0	0	0	0	0	0	0	0	48,593
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$22,605,336	\$22,621,115	\$22,621,115	\$22,653,929	\$22,653,929	\$22,653,929	\$22,653,929	\$22,653,929	\$22,653,929	\$22,653,929	\$22,653,929	\$22,653,929	\$22,653,929	
3.	Less: Accumulated Depreciation	(9,345,550)	(9,393,067)	(9,440,625)	(9,488,183)	(9,535,830)	(9,583,477)	(9,631,124)	(9,678,771)	(9,726,418)	(9,774,065)	(9,821,712)	(9,869,359)	(9,917,006)	
4.	CWIP - Non-Interest Bearing	15,459	15,459	15,459	623	623	623	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	\$13,275,246	\$13,243,507	\$13,195,949	\$13,166,369	\$13,118,722	\$13,071,075	\$13,022,805	\$12,975,158	\$12,927,511	\$12,879,864	\$12,832,217	\$12,784,570	\$12,736,923	
6.	Average Net Investment		13,259,377	13,219,728	13,181,159	13,142,546	13,094,899	13,046,940	12,998,982	12,951,335	12,903,688	12,856,041	12,808,394	12,760,747	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$64,138	\$63,946	\$63,759	\$63,573	\$63,342	\$63,110	\$65,312	\$65,073	\$64,834	\$64,594	\$64,355	\$64,115	\$770,151
b.	Debt Component Grossed Up For Taxes (C)		18,943	18,887	18,831	18,776	18,708	18,640	18,815	18,746	18,677	18,608	18,539	18,470	224,640
8.	Investment Expenses														
a.	Depreciation (D)		47,517	47,558	47,558	47,647	47,647	47,647	47,647	47,647	47,647	47,647	47,647	47,647	571,456
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)		130,598	130,391	130,148	129,996	129,697	129,397	131,774	131,466	131,158	130,849	130,541	130,232	1,566,247
a.	Recoverable Costs Allocated to Energy		130,598	130,391	130,148	129,996	129,697	129,397	131,774	131,466	131,158	130,849	130,541	130,232	1,566,247
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)		130,598	130,391	130,148	129,996	129,697	129,397	131,774	131,466	131,158	130,849	130,541	130,232	1,566,247
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)		\$130,598	\$130,391	\$130,148	\$129,996	\$129,697	\$129,397	\$131,774	\$131,466	\$131,158	\$130,849	\$130,541	\$130,232	\$1,566,247

Notes:

- (A) Applicable depreciable base for Big Bend; accounts 312.45 (\$21,855,886), 311.45 (\$40,016), 316.40 (\$71,401), 315.45 (\$594,901), 312.42 (\$1,637), and 312.40 (\$90,088)
- (B) Line 6 x 5.8046% x 1/12 (Jan-Jun) and Line 6 x 6.0293% 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 1.7144% x 1/12 (Jan-Jun) and Line 6 x 1.7369% 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
 Calculation of the Current Period Actual / Estimated Amount
January 2019 to December 2019

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Actual November	Estimate December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$3,190,852	\$3,190,852	\$3,190,852	\$3,190,852	\$3,190,852	\$3,190,852	\$3,190,852	\$3,190,852	\$3,190,852	\$3,190,852	\$3,190,852	\$3,190,852	\$3,190,852	
3.	Less: Accumulated Depreciation	1,749,771	1,739,587	1,729,403	1,719,219	1,709,035	1,698,851	1,688,667	1,678,483	1,668,299	1,658,115	1,647,931	1,637,747	1,627,563	
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)	\$4,940,623	4,930,439	4,920,255	4,910,071	4,899,887	4,889,703	4,879,519	4,869,335	4,859,151	4,848,967	4,838,783	4,828,599	4,818,415	
6.	Average Net Investment		4,935,531	4,925,347	4,915,163	4,904,979	4,894,795	4,884,611	4,874,427	4,864,243	4,854,059	4,843,875	4,833,691	4,823,507	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$23,874	\$23,825	\$23,775	\$23,726	\$23,677	\$23,628	\$24,491	\$24,440	\$24,389	\$24,338	\$24,286	\$24,235	\$288,684
b.	Debt Component Grossed Up For Taxes (C)		7,051	7,037	7,022	7,008	6,993	6,978	7,055	7,041	7,026	7,011	6,996	6,982	84,200
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)		41,109	41,046	40,981	40,918	40,854	40,790	41,730	41,665	41,599	41,533	41,466	41,401	495,092
a.	Recoverable Costs Allocated to Energy		41,109	41,046	40,981	40,918	40,854	40,790	41,730	41,665	41,599	41,533	41,466	41,401	495,092
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)		41,109	41,046	40,981	40,918	40,854	40,790	41,730	41,665	41,599	41,533	41,466	41,401	495,092
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)		\$41,109	\$41,046	\$40,981	\$40,918	\$40,854	\$40,790	\$41,730	\$41,665	\$41,599	\$41,533	\$41,466	\$41,401	\$495,092

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 5.8046% x 1/12 (Jan-Jun) and Line 6 x 6.0293% 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 1.7144% x 1/12 (Jan-Jun) and Line 6 x 1.7369% 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
 Calculation of the Current Period Actual / Estimated Amount
January 2019 to December 2019

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$19,757,750	\$19,757,750	\$19,757,750	\$19,757,750	\$19,757,750	\$19,757,750	\$19,757,750	\$19,757,750	\$19,757,750	\$19,757,750	\$19,757,750	\$19,757,750	\$19,757,750	\$19,757,750
3.	Less: Accumulated Depreciation	(5,814,322)	(5,875,194)	(5,936,066)	(5,996,938)	(6,057,810)	(6,118,682)	(6,179,554)	(6,240,426)	(6,301,298)	(6,362,170)	(6,423,042)	(6,483,914)	(6,544,786)	
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)	\$13,943,428	13,882,556	13,821,684	13,760,812	13,699,940	13,639,068	13,578,196	13,517,324	13,456,452	13,395,580	13,334,708	13,273,836	13,212,964	
6.	Average Net Investment		13,912,992	13,852,120	13,791,248	13,730,376	13,669,504	13,608,632	13,547,760	13,486,888	13,426,016	13,365,144	13,304,272	13,243,400	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		\$67,299	\$67,005	\$66,711	\$66,416	\$66,122	\$65,827	\$68,070	\$67,764	\$67,458	\$67,152	\$66,846	\$66,540	\$803,210
	b. Debt Component Grossed Up For Taxes (C)		19,877	19,790	19,703	19,616	19,529	19,442	19,609	19,521	19,433	19,345	19,257	19,169	234,291
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)		148,048	147,667	147,286	146,904	146,523	146,141	148,551	148,157	147,763	147,369	146,975	146,581	1,767,965
	a. Recoverable Costs Allocated to Energy		148,048	147,667	147,286	146,904	146,523	146,141	148,551	148,157	147,763	147,369	146,975	146,581	1,767,965
	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)		148,048	147,667	147,286	146,904	146,523	146,141	148,551	148,157	147,763	147,369	146,975	146,581	1,767,965
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)		\$148,048	\$147,667	\$147,286	\$146,904	\$146,523	\$146,141	\$148,551	\$148,157	\$147,763	\$147,369	\$146,975	\$146,581	\$1,767,965

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 5.8046% x 1/12 (Jan-Jun) and Line 6 x 6.0293% 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 1.7144% x 1/12 (Jan-Jun) and Line 6 x 1.7369% 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
 Calculation of the Current Period Actual / Estimated Amount
January 2019 to December 2019

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	
3.	Less: Accumulated Depreciation	(789,498)	(793,922)	(798,346)	(802,770)	(807,194)	(811,618)	(816,042)	(820,466)	(824,890)	(829,314)	(833,738)	(838,162)	(842,586)	
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)	\$771,975	767,551	763,127	758,703	754,279	749,855	745,431	741,007	736,583	732,159	727,735	723,311	718,887	
6.	Average Net Investment		769,763	765,339	760,915	756,491	752,067	747,643	743,219	738,795	734,371	729,947	725,523	721,099	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$3,723	\$3,702	\$3,681	\$3,659	\$3,638	\$3,616	\$3,734	\$3,712	\$3,690	\$3,668	\$3,645	\$3,623	\$44,091
b.	Debt Component Grossed Up For Taxes (C)		1,100	1,093	1,087	1,081	1,074	1,068	1,076	1,069	1,063	1,057	1,050	1,044	12,862
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)		9,247	9,219	9,192	9,164	9,136	9,108	9,234	9,205	9,177	9,149	9,119	9,091	110,041
a.	Recoverable Costs Allocated to Energy		9,247	9,219	9,192	9,164	9,136	9,108	9,234	9,205	9,177	9,149	9,119	9,091	110,041
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		9,247	9,219	9,192	9,164	9,136	9,108	9,234	9,205	9,177	9,149	9,119	9,091	110,041
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$9,247	\$9,219	\$9,192	\$9,164	\$9,136	\$9,108	\$9,234	\$9,205	\$9,177	\$9,149	\$9,119	\$9,091	\$110,041

Notes:

- (A) Applicable depreciable base for Polk; account 342.81
- (B) Line 6 x 5.8046% x 1/12 (Jan-Jun) and Line 6 x 6.0293% 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 1.7144% x 1/12 (Jan-Jun) and Line 6 x 1.7369% 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
 Calculation of the Current Period Actual / Estimated Amount
January 2019 to December 2019

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$2,558,730	\$2,558,730	\$2,558,730	\$2,558,730	\$2,558,730	\$2,558,730	\$2,558,730	\$2,558,730	\$2,558,730	\$2,558,730	\$2,558,730	\$2,558,730	\$2,558,730	
3.	Less: Accumulated Depreciation	(986,198)	(992,595)	(998,992)	(1,005,389)	(1,011,786)	(1,018,183)	(1,024,580)	(1,030,977)	(1,037,374)	(1,043,771)	(1,050,168)	(1,056,565)	(1,062,962)	
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)	\$1,572,532	1,566,135	1,559,738	1,553,341	1,546,944	1,540,547	1,534,150	1,527,753	1,521,356	1,514,959	1,508,562	1,502,165	1,495,768	
6.	Average Net Investment		1,569,334	1,562,937	1,556,540	1,550,143	1,543,746	1,537,349	1,530,952	1,524,555	1,518,158	1,511,761	1,505,364	1,498,967	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$7,591	\$7,560	\$7,529	\$7,498	\$7,467	\$7,436	\$7,692	\$7,660	\$7,628	\$7,596	\$7,564	\$7,531	\$90,752
b.	Debt Component Grossed Up For Taxes (C)		2,242	2,233	2,224	2,215	2,205	2,196	2,216	2,207	2,197	2,188	2,179	2,170	26,472
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)		16,230	16,190	16,150	16,110	16,069	16,029	16,305	16,264	16,222	16,181	16,140	16,098	193,988
a.	Recoverable Costs Allocated to Energy		16,230	16,190	16,150	16,110	16,069	16,029	16,305	16,264	16,222	16,181	16,140	16,098	193,988
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)		16,230	16,190	16,150	16,110	16,069	16,029	16,305	16,264	16,222	16,181	16,140	16,098	193,988
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)		\$16,230	\$16,190	\$16,150	\$16,110	\$16,069	\$16,029	\$16,305	\$16,264	\$16,222	\$16,181	\$16,140	\$16,098	\$193,988

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.44
- (B) Line 6 x 5.8046% x 1/12 (Jan-Jun) and Line 6 x 6.0293% 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 1.7144% x 1/12 (Jan-Jun) and Line 6 x 1.7369% 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
 Calculation of the Current Period Actual / Estimated Amount
January 2019 to December 2019

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$1,649,121	\$1,649,121	\$1,649,121	\$1,649,121	\$1,649,121	\$1,649,121	\$1,649,121	\$1,649,121	\$1,649,121	\$1,649,121	\$1,649,121	\$1,649,121	\$1,649,121	
3.	Less: Accumulated Depreciation	(731,593)	(737,090)	(742,587)	(748,084)	(753,581)	(759,078)	(764,575)	(770,072)	(775,569)	(781,066)	(786,563)	(792,060)	(797,557)	
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)	\$917,528	912,031	906,534	901,037	895,540	890,043	884,546	879,049	873,552	868,055	862,558	857,061	851,564	
6.	Average Net Investment		914,780	909,283	903,786	898,289	892,792	887,295	881,798	876,301	870,804	865,307	859,810	854,313	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$4,425	\$4,398	\$4,372	\$4,345	\$4,319	\$4,292	\$4,431	\$4,403	\$4,375	\$4,348	\$4,320	\$4,292	\$52,320
b.	Debt Component Grossed Up For Taxes (C)		1,307	1,299	1,291	1,283	1,275	1,268	1,276	1,268	1,260	1,252	1,245	1,237	15,261
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)		11,229	11,194	11,160	11,125	11,091	11,057	11,204	11,168	11,132	11,097	11,062	11,026	133,545
a.	Recoverable Costs Allocated to Energy		11,229	11,194	11,160	11,125	11,091	11,057	11,204	11,168	11,132	11,097	11,062	11,026	133,545
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)		11,229	11,194	11,160	11,125	11,091	11,057	11,204	11,168	11,132	11,097	11,062	11,026	133,545
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)		\$11,229	\$11,194	\$11,160	\$11,125	\$11,091	\$11,057	\$11,204	\$11,168	\$11,132	\$11,097	\$11,062	\$11,026	\$133,545

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.41
- (B) Line 6 x 5.8046% x 1/12 (Jan-Jun) and Line 6 x 6.0293% 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 1.7144% x 1/12 (Jan-Jun) and Line 6 x 1.7369% 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
 Calculation of the Current Period Actual / Estimated Amount
January 2019 to December 2019

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887	
3.	Less: Accumulated Depreciation	(652,844)	(657,721)	(662,598)	(667,475)	(672,352)	(677,229)	(682,106)	(686,983)	(691,860)	(696,737)	(701,614)	(706,491)	(711,368)	
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)	\$929,043	924,166	919,289	914,412	909,535	904,658	899,781	894,904	890,027	885,150	880,273	875,396	870,519	
6.	Average Net Investment		926,605	921,728	916,851	911,974	907,097	902,220	897,343	892,466	887,589	882,712	877,835	872,958	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		\$4,482	\$4,459	\$4,435	\$4,411	\$4,388	\$4,364	\$4,509	\$4,484	\$4,460	\$4,435	\$4,411	\$4,386	\$53,224
	b. Debt Component Grossed Up For Taxes (C)		1,324	1,317	1,310	1,303	1,296	1,289	1,299	1,292	1,285	1,278	1,271	1,264	15,528
8.	Investment Expenses														
	a. Depreciation (D)		4,877	4,877	4,877	4,877	4,877	4,877	4,877	4,877	4,877	4,877	4,877	4,877	58,524
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		10,683	10,653	10,622	10,591	10,561	10,530	10,685	10,653	10,622	10,590	10,559	10,527	127,276
	a. Recoverable Costs Allocated to Energy		10,683	10,653	10,622	10,591	10,561	10,530	10,685	10,653	10,622	10,590	10,559	10,527	127,276
	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)		10,683	10,653	10,622	10,591	10,561	10,530	10,685	10,653	10,622	10,590	10,559	10,527	127,276
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)		\$10,683	\$10,653	\$10,622	\$10,591	\$10,561	\$10,530	\$10,685	\$10,653	\$10,622	\$10,590	\$10,559	\$10,527	\$127,276

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.42
- (B) Line 6 x 5.8046% x 1/12 (Jan-Jun) and Line 6 x 6.0293% 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 1.7144% x 1/12 (Jan-Jun) and Line 6 x 1.7369% 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
 Calculation of the Current Period Actual / Estimated Amount
January 2019 to December 2019

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$2,706,507	\$2,706,507	\$2,706,507	\$2,706,507	\$2,706,507	\$2,706,507	\$2,706,507	\$2,706,507	\$2,706,507	\$2,706,507	\$2,706,507	\$2,706,507	\$2,706,507	\$2,706,507
3.	Less: Accumulated Depreciation	(927,638)	(935,591)	(943,544)	(951,497)	(959,450)	(967,403)	(975,356)	(983,309)	(991,262)	(999,215)	(1,007,168)	(1,015,121)	(1,023,074)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	<u>\$1,778,869</u>	<u>1,770,916</u>	<u>1,762,963</u>	<u>1,755,010</u>	<u>1,747,057</u>	<u>1,739,104</u>	<u>1,731,151</u>	<u>1,723,198</u>	<u>1,715,245</u>	<u>1,707,292</u>	<u>1,699,339</u>	<u>1,691,386</u>	<u>1,683,433</u>	
6.	Average Net Investment		1,774,893	1,766,940	1,758,987	1,751,034	1,743,081	1,735,128	1,727,175	1,719,222	1,711,269	1,703,316	1,695,363	1,687,410	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$8,585	\$8,547	\$8,509	\$8,470	\$8,432	\$8,393	\$8,678	\$8,638	\$8,598	\$8,558	\$8,518	\$8,478	\$102,404
b.	Debt Component Grossed Up For Taxes (C)		2,536	2,524	2,513	2,502	2,490	2,479	2,500	2,488	2,477	2,465	2,454	2,442	29,870
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)		19,074	19,024	18,975	18,925	18,875	18,825	19,131	19,079	19,028	18,976	18,925	18,873	227,710
a.	Recoverable Costs Allocated to Energy		19,074	19,024	18,975	18,925	18,875	18,825	19,131	19,079	19,028	18,976	18,925	18,873	227,710
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)		19,074	19,024	18,975	18,925	18,875	18,825	19,131	19,079	19,028	18,976	18,925	18,873	227,710
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>\$19,074</u>	<u>\$19,024</u>	<u>\$18,975</u>	<u>\$18,925</u>	<u>\$18,875</u>	<u>\$18,825</u>	<u>\$19,131</u>	<u>\$19,079</u>	<u>\$19,028</u>	<u>\$18,976</u>	<u>\$18,925</u>	<u>\$18,873</u>	<u>\$227,710</u>

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.43 (\$1,995,677) and 315.43 (\$710,830)
- (B) Line 6 x 5.8046% x 1/12 (Jan-Jun) and Line 6 x 6.0293% 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 1.7144% x 1/12 (Jan-Jun) and Line 6 x 1.7369% 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
Calculation of the Current Period Actual / Estimated Amount
January 2019 to December 2019

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$85,719,102	\$85,719,102	\$85,719,102	\$85,719,102	\$85,719,102	\$85,719,102	\$85,719,102	\$85,719,102	\$85,719,102	\$85,719,102	\$85,719,102	\$85,719,102	\$85,719,102	\$85,719,102
3.	Less: Accumulated Depreciation	(32,559,630)	(32,868,796)	(33,177,962)	(33,487,128)	(33,796,294)	(34,105,460)	(34,414,626)	(34,723,792)	(35,032,958)	(35,342,124)	(35,651,290)	(35,960,456)	(36,269,622)	(36,269,622)
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)	\$53,159,472	52,850,306	52,541,140	52,231,974	51,922,808	51,613,642	51,304,476	50,995,310	50,686,144	50,376,978	50,067,812	49,758,646	49,449,480	
6.	Average Net Investment		53,004,889	52,695,723	52,386,557	52,077,391	51,768,225	51,459,059	51,149,893	50,840,727	50,531,561	50,222,395	49,913,229	49,604,063	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$256,393	\$254,898	\$253,403	\$251,907	\$250,412	\$248,916	\$256,998	\$255,445	\$253,892	\$252,338	\$250,785	\$249,231	\$3,034,618
b.	Debt Component Grossed Up For Taxes (C)		75,726	75,284	74,843	74,401	73,959	73,518	74,035	73,588	73,140	72,693	72,245	71,798	885,230
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)		641,285	639,348	637,412	635,474	633,537	631,600	640,199	638,199	636,198	634,197	632,196	630,195	7,629,840
a.	Recoverable Costs Allocated to Energy		641,285	639,348	637,412	635,474	633,537	631,600	640,199	638,199	636,198	634,197	632,196	630,195	7,629,840
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)		641,285	639,348	637,412	635,474	633,537	631,600	640,199	638,199	636,198	634,197	632,196	630,195	7,629,840
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)		\$641,285	\$639,348	\$637,412	\$635,474	\$633,537	\$631,600	\$640,199	\$638,199	\$636,198	\$634,197	\$632,196	\$630,195	\$7,629,840

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 5.8046% x 1/12 (Jan-Jun) and Line 6 x 6.0293% 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 1.7144% x 1/12 (Jan-Jun) and Line 6 x 1.7369% 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

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Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of the Current Period Actual / Estimated Amount
January 2019 to December 2019

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$96,538,133	\$96,538,133	\$96,538,133	\$96,538,133	\$96,538,133	\$96,538,133	\$96,538,133	\$96,538,133	\$96,538,133	\$96,538,133	\$96,538,133	\$96,538,133	\$96,538,133	\$96,538,133
3.	Less: Accumulated Depreciation	(34,526,712)	(34,839,089)	(35,151,466)	(35,463,843)	(35,776,220)	(36,088,597)	(36,400,974)	(36,713,351)	(37,025,728)	(37,338,105)	(37,650,482)	(37,962,859)	(38,275,236)	(38,275,236)
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)	\$62,011,421	61,699,044	61,386,667	61,074,290	60,761,913	60,449,536	60,137,159	59,824,782	59,512,405	59,200,028	58,887,651	58,575,274	58,262,897	
6.	Average Net Investment		61,855,232	61,542,855	61,230,478	60,918,101	60,605,724	60,293,347	59,980,970	59,668,593	59,356,216	59,043,839	58,731,462	58,419,085	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$299,204	\$297,693	\$296,182	\$294,671	\$293,160	\$291,649	\$301,369	\$299,800	\$298,230	\$296,661	\$295,091	\$293,522	\$3,557,232
b.	Debt Component Grossed Up For Taxes (C)		88,370	87,924	87,478	87,031	86,585	86,139	86,817	86,365	85,913	85,461	85,009	84,557	1,037,649
8.	Investment Expenses														
a.	Depreciation (D)		312,377	312,377	312,377	312,377	312,377	312,377	312,377	312,377	312,377	312,377	312,377	312,377	3,748,524
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		699,951	697,994	696,037	694,079	692,122	690,165	700,563	698,542	696,520	694,499	692,477	690,456	8,343,405
a.	Recoverable Costs Allocated to Energy		699,951	697,994	696,037	694,079	692,122	690,165	700,563	698,542	696,520	694,499	692,477	690,456	8,343,405
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)		699,951	697,994	696,037	694,079	692,122	690,165	700,563	698,542	696,520	694,499	692,477	690,456	8,343,405
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)		\$699,951	\$697,994	\$696,037	\$694,079	\$692,122	\$690,165	\$700,563	\$698,542	\$696,520	\$694,499	\$692,477	\$690,456	\$8,343,405

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 5.8046% x 1/12 (Jan-Jun) and Line 6 x 6.0293% 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 1.7144% x 1/12 (Jan-Jun) and Line 6 x 1.7369% 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

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Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Current Period Actual / Estimated Amount
January 2019 to December 2019

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$81,764,602	\$81,764,602	\$81,764,602	\$81,764,602	\$81,764,602	\$81,764,602	\$81,764,602	\$81,764,602	\$81,764,602	\$81,764,602	\$81,764,602	\$81,764,602	\$81,764,602	\$81,764,602
3.	Less: Accumulated Depreciation	(30,963,585)	(31,215,659)	(31,467,733)	(31,719,807)	(31,971,881)	(32,223,955)	(32,476,029)	(32,728,103)	(32,980,177)	(33,232,251)	(33,484,325)	(33,736,399)	(33,988,473)	(33,988,473)
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)	\$50,801,017	50,548,943	50,296,869	50,044,795	49,792,721	49,540,647	49,288,573	49,036,499	48,784,425	48,532,351	48,280,277	48,028,203	47,776,129	
6.	Average Net Investment		50,674,980	50,422,906	50,170,832	49,918,758	49,666,684	49,414,610	49,162,536	48,910,462	48,658,388	48,406,314	48,154,240	47,902,166	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		\$245,123	\$243,904	\$242,685	\$241,465	\$240,246	\$239,027	\$247,013	\$245,747	\$244,480	\$243,213	\$241,947	\$240,680	\$2,915,530
	b. Debt Component Grossed Up For Taxes (C)		72,397	72,037	71,677	71,317	70,957	70,597	71,159	70,794	70,429	70,064	69,699	69,334	850,461
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)		569,594	568,015	566,436	564,856	563,277	561,698	570,246	568,615	566,983	565,351	563,720	562,088	6,790,879
	a. Recoverable Costs Allocated to Energy		569,594	568,015	566,436	564,856	563,277	561,698	570,246	568,615	566,983	565,351	563,720	562,088	6,790,879
	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)		569,594	568,015	566,436	564,856	563,277	561,698	570,246	568,615	566,983	565,351	563,720	562,088	6,790,879
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)		\$569,594	\$568,015	\$566,436	\$564,856	\$563,277	\$561,698	\$570,246	\$568,615	\$566,983	\$565,351	\$563,720	\$562,088	\$6,790,879

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 5.8046% x 1/12 (Jan-Jun) and Line 6 x 6.0293% 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 1.7144% x 1/12 (Jan-Jun) and Line 6 x 1.7369% 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
 Calculation of the Current Period Actual / Estimated Amount
January 2019 to December 2019

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$4,885	\$4,712	\$16,667	\$931	\$301	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$27,496
b.	Clearings to Plant		4,885	4,712	16,667	931	301	0	0	0	0	0	0	0	27,496
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$66,787,365	\$66,792,250	\$66,796,962	\$66,813,629	\$66,814,559	\$66,814,861	\$66,814,861	\$66,814,861	\$66,814,861	\$66,814,861	\$66,814,861	\$66,814,861	\$66,814,861	\$66,814,861
3.	Less: Accumulated Depreciation	(24,766,293)	(24,958,673)	(25,151,069)	(25,343,480)	(25,535,944)	(25,728,411)	(25,920,879)	(26,113,347)	(26,305,815)	(26,498,283)	(26,690,751)	(26,883,219)	(27,075,687)	
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)	\$42,021,072	41,833,577	41,645,893	41,470,149	41,278,615	41,086,450	40,893,982	40,701,514	40,509,046	40,316,578	40,124,110	39,931,642	39,739,174	
6.	Average Net Investment		41,927,324	41,739,735	41,558,021	41,374,382	41,182,533	40,990,216	40,797,748	40,605,280	40,412,812	40,220,344	40,027,876	39,835,408	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$202,809	\$201,902	\$201,023	\$200,135	\$199,207	\$198,277	\$204,985	\$204,018	\$203,051	\$202,084	\$201,117	\$200,150	\$2,418,758
b.	Debt Component Grossed Up For Taxes (C)		59,900	59,632	59,372	59,110	58,836	58,561	59,051	58,773	58,494	58,216	57,937	57,658	705,540
8.	Investment Expenses														
a.	Depreciation (D)		192,380	192,396	192,411	192,464	192,467	192,468	192,468	192,468	192,468	192,468	192,468	192,468	2,309,394
b.	Amortization		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	
d.	Property Taxes		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	
9.	Total System Recoverable Expenses (Lines 7 + 8)		455,089	453,930	452,806	451,709	450,510	449,306	456,504	455,259	454,013	452,768	451,522	450,276	5,433,692
a.	Recoverable Costs Allocated to Energy		455,089	453,930	452,806	451,709	450,510	449,306	456,504	455,259	454,013	452,768	451,522	450,276	5,433,692
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)		455,089	453,930	452,806	451,709	450,510	449,306	456,504	455,259	454,013	452,768	451,522	450,276	5,433,692
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)		\$455,089	\$453,930	\$452,806	\$451,709	\$450,510	\$449,306	\$456,504	\$455,259	\$454,013	\$452,768	\$451,522	\$450,276	\$5,433,692

Notes:

- (A) Applicable depreciable base for Big Bend; account 311.54 (\$16,857,250), 312.54 (\$38,069,546), 315.54 (\$10,642,027), 316.54 (\$687,934), and 315.40 (\$558,103)
- (B) Line 6 x 5.8046% x 1/12 (Jan-Jun) and Line 6 x 6.0293% 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 1.7144% x 1/12 (Jan-Jun) and Line 6 x 1.7369% 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
 Calculation of the Current Period Actual / Estimated Amount
January 2019 to December 2019

Form 42-8E
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Return on Capital Investments, Depreciation and Taxes
 For Project: Big Bend FGD System Reliability
 (in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$25	\$5,335	\$24,907	\$3,706	\$1,657	\$1,129	\$0	\$0	\$0	\$0	\$0	\$0	\$36,758
b.	Clearings to Plant		91,562	5,335	24,907	3,706	1,657	1,129	0	0	0	0	0	0	128,295
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	\$24,428,269	\$24,433,604	\$24,458,510	\$24,462,216	\$24,463,873	\$24,465,002	\$24,465,002	\$24,465,002	\$24,465,002	\$24,465,002	\$24,465,002	\$24,465,002	\$24,465,002
3.	Less: Accumulated Depreciation	(5,216,370)	(5,267,679)	(5,319,178)	(5,370,689)	(5,422,251)	(5,473,821)	(5,525,395)	(5,576,971)	(5,628,547)	(5,680,123)	(5,731,699)	(5,783,275)	(5,834,851)	
4.	CWIP - Non-Interest Bearing	91,537	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	<u>\$19,211,874</u>	<u>19,160,590</u>	<u>19,114,426</u>	<u>19,087,821</u>	<u>19,039,965</u>	<u>18,990,052</u>	<u>18,939,607</u>	<u>18,888,031</u>	<u>18,836,455</u>	<u>18,784,879</u>	<u>18,733,303</u>	<u>18,681,727</u>	<u>18,630,151</u>	
6.	Average Net Investment		19,186,232	19,137,508	19,101,123	19,063,893	19,015,008	18,964,829	18,913,819	18,862,243	18,810,667	18,759,091	18,707,515	18,655,939	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$92,807	\$92,571	\$92,395	\$92,215	\$91,979	\$91,736	\$95,031	\$94,772	\$94,513	\$94,253	\$93,994	\$93,735	\$1,120,001
b.	Debt Component Grossed Up For Taxes (C)		27,411	27,341	27,289	27,236	27,166	27,094	27,376	27,302	27,227	27,152	27,078	27,003	326,675
8.	Investment Expenses														
a.	Depreciation (D)		51,309	51,499	51,511	51,562	51,570	51,574	51,576	51,576	51,576	51,576	51,576	51,576	618,481
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)		171,527	171,411	171,195	171,013	170,715	170,404	173,983	173,650	173,316	172,981	172,648	172,314	2,065,157
a.	Recoverable Costs Allocated to Energy		171,527	171,411	171,195	171,013	170,715	170,404	173,983	173,650	173,316	172,981	172,648	172,314	2,065,157
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)		171,527	171,411	171,195	171,013	170,715	170,404	173,983	173,650	173,316	172,981	172,648	172,314	2,065,157
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>\$171,527</u>	<u>\$171,411</u>	<u>\$171,195</u>	<u>\$171,013</u>	<u>\$170,715</u>	<u>\$170,404</u>	<u>\$173,983</u>	<u>\$173,650</u>	<u>\$173,316</u>	<u>\$172,981</u>	<u>\$172,648</u>	<u>\$172,314</u>	<u>\$2,065,157</u>

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.45 (\$23,008,793) and 312.44 (\$1,456,209).
- (B) Line 6 x 5.8046% x 1/12 (Jan-Jun) and Line 6 x 6.0293% 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 1.7144% x 1/12 (Jan-Jun) and Line 6 x 1.7369% 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
 Calculation of the Current Period Actual / Estimated Amount
January 2019 to December 2019

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$25,000	\$0	\$0	\$0	\$0	\$25,000
b.	Clearings to Plant		13,534	0	0	0	0	0	0	0	0	0	0	25,000	38,534
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)	\$8,607,879	\$8,621,413	\$8,621,413	\$8,621,413	\$8,621,413	\$8,621,413	\$8,621,413	\$8,621,413	\$8,621,413	\$8,621,413	\$8,621,413	\$8,621,413	\$8,646,413	
3.	Less: Accumulated Depreciation	(1,420,316)	(1,442,451)	(1,464,747)	(1,487,043)	(1,509,339)	(1,531,635)	(1,553,931)	(1,576,227)	(1,598,523)	(1,620,819)	(1,643,115)	(1,665,411)	(1,687,707)	
4.	CWIP - Non-Interest Bearing	13,534	0	0	0	0	0	0	0	25,000	25,000	25,000	25,000	0	
5.	Net Investment (Lines 2 + 3 + 4)	\$7,201,097	7,178,962	7,156,666	7,134,370	7,112,074	7,089,778	7,067,482	7,045,186	7,047,890	7,025,594	7,003,298	6,981,002	6,958,706	
6.	Average Net Investment		7,190,030	7,167,814	7,145,518	7,123,222	7,100,926	7,078,630	7,056,334	7,046,538	7,036,742	7,014,446	6,992,150	6,969,854	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$34,779	\$34,672	\$34,564	\$34,456	\$34,348	\$34,241	\$35,454	\$35,405	\$35,356	\$35,243	\$35,131	\$35,019	\$418,668
b.	Debt Component Grossed Up For Taxes (C)		10,272	10,240	10,209	10,177	10,145	10,113	10,213	10,199	10,185	10,153	10,121	10,088	122,115
8.	Investment Expenses														
a.	Depreciation (D)		22,135	22,296	22,296	22,296	22,296	22,296	22,296	22,296	22,296	22,296	22,296	22,296	267,391
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)		67,186	67,208	67,069	66,929	66,789	66,650	67,963	67,900	67,837	67,692	67,548	67,403	808,174
a.	Recoverable Costs Allocated to Energy		67,186	67,208	67,069	66,929	66,789	66,650	67,963	67,900	67,837	67,692	67,548	67,403	808,174
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)		67,186	67,208	67,069	66,929	66,789	66,650	67,963	67,900	67,837	67,692	67,548	67,403	808,174
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)		\$67,186	\$67,208	\$67,069	\$66,929	\$66,789	\$66,650	\$67,963	\$67,900	\$67,837	\$67,692	\$67,548	\$67,403	\$808,174

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 (\$60,018)
- (B) Line 6 x 5.8046% x 1/12 (Jan-Jun) and Line 6 x 6.0293% 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 1.7144% x 1/12 (Jan-Jun) and Line 6 x 1.7369% 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
 Calculation of the Current Period Actual / Estimated Amount
January 2019 to December 2019

Form 42-8E
 Page 24 of 29

For Project: SO₂ Emissions Allowances
 (in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
	a. Purchases/Transfers		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Sales/Transfers		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Auction Proceeds/Other		0	0	0	0	93	0	0	0	0	0	0	0	93
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	(34,333)	(34,315)	(34,315)	(34,315)	(34,303)	(34,302)	(34,302)	(34,288)	(34,288)	(34,288)	(34,273)	(34,273)	(34,273)	(34,273)
3.	Total Working Capital Balance	(\$34,333)	(34,315)	(34,315)	(34,315)	(34,303)	(34,302)	(34,302)	(34,288)	(34,288)	(34,288)	(34,273)	(34,273)	(34,273)	(34,273)
4.	Average Net Working Capital Balance		(\$34,324)	(\$34,315)	(\$34,315)	(\$34,309)	(\$34,303)	(\$34,302)	(\$34,295)	(\$34,288)	(\$34,288)	(\$34,281)	(\$34,273)	(\$34,273)	
5.	Return on Average Net Working Capital Balance														
	a. Equity Component Grossed Up For Taxes (A)		(\$166)	(\$166)	(\$166)	(\$166)	(\$166)	(\$166)	(\$172)	(\$172)	(\$172)	(\$172)	(\$172)	(\$172)	(2,028)
	b. Debt Component Grossed Up For Taxes (B)		(49)	(49)	(49)	(49)	(49)	(49)	(50)	(50)	(50)	(50)	(50)	(50)	(594)
6.	Total Return Component		(215)	(215)	(215)	(215)	(215)	(215)	(222)	(222)	(222)	(222)	(222)	(222)	(2,622)
7.	Expenses:		1	2	3	4	5	6	7	8	9	10	11	12	
	a. Gains		0	0	0	0	(93)	0	0	0	0	0	0	0	(93)
	b. Losses		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. SO ₂ Allowance Expense		8	12	5	(6)	8	7	(4)	11	11	(4)	11	11	71
8.	Net Expenses (D)		8	12	5	(6)	(85)	7	(4)	11	11	(4)	11	11	(22)
9.	Total System Recoverable Expenses (Lines 6 + 8)		(207)	(203)	(210)	(221)	(300)	(208)	(226)	(211)	(211)	(226)	(211)	(211)	(2,644)
	a. Recoverable Costs Allocated to Energy		(207)	(203)	(210)	(221)	(300)	(208)	(226)	(211)	(211)	(226)	(211)	(211)	(2,644)
	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)		(207)	(203)	(210)	(221)	(300)	(208)	(226)	(211)	(211)	(226)	(211)	(211)	(2,645)
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)		(\$207)	(\$203)	(\$210)	(\$221)	(\$300)	(\$208)	(\$226)	(\$211)	(\$211)	(\$226)	(\$211)	(\$211)	(\$2,645)

Notes:

- (A) Line 6 x 5.8046% x 1/12 (Jan-Jun) and Line 6 x 6.0293% 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 1.7144% x 1/12 (Jan-Jun) and Line 6 x 1.7369% x 1/12 (Jul-Dec)
- (C) Line 6 is reported on Schedule 7E.
- (D) Line 8 is reported on Schedule 5E.
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of the Current Period Actual / Estimated Amount
January 2019 to December 2019

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other - AFUDC (excl from CWIP)		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$21,467,359	\$21,467,359	\$21,467,359	\$21,467,359	\$21,467,359	\$21,467,359	\$21,467,359	\$21,467,359	\$21,467,359	\$21,467,359	\$21,467,359	\$21,467,359	\$21,467,359	\$21,467,359
3.	Less: Accumulated Depreciation	(2,532,327)	(2,584,206)	(2,636,085)	(2,687,964)	(2,739,843)	(2,791,722)	(2,843,601)	(2,895,480)	(2,947,359)	(2,999,238)	(3,051,117)	(3,102,996)	(3,154,875)	(3,154,875)
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$18,935,032	18,883,153	18,831,274	18,779,395	18,727,516	18,675,637	18,623,758	18,571,879	18,520,000	18,468,121	18,416,242	18,364,363	18,312,484	
6.	Average Net Investment		18,909,093	18,857,214	18,805,335	18,753,456	18,701,577	18,649,698	18,597,819	18,545,940	18,494,061	18,442,182	18,390,303	18,338,424	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		\$91,466	\$91,215	\$90,965	\$90,714	\$90,463	\$90,212	\$93,443	\$93,183	\$92,922	\$92,661	\$92,401	\$92,140	\$1,101,785
	b. Debt Component Grossed Up For Taxes (C)		27,015	26,941	26,866	26,792	26,718	26,644	26,919	26,844	26,769	26,694	26,618	26,543	321,363
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)	170,360	170,035	169,710	169,385	169,060	168,735	172,241	171,906	171,570	171,234	170,898	170,562	2,045,696	
	a. Recoverable Costs Allocated to Energy	170,360	170,035	169,710	169,385	169,060	168,735	172,241	171,906	171,570	171,234	170,898	170,562	2,045,696	
	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)	170,360	170,035	169,710	169,385	169,060	168,735	172,241	171,906	171,570	171,234	170,898	170,562	2,045,696	
13.	Retail Demand-Related Recoverable Costs (F)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)	\$170,360	\$170,035	\$169,710	\$169,385	\$169,060	\$168,735	\$172,241	\$171,906	\$171,570	\$171,234	\$170,898	\$170,562	\$2,045,696	

Notes:

- (A) Applicable depreciable base for Big Bend; accounts 311.40
- (B) Line 6 x 5.8046% x 1/12 (Jan-Jun) and Line 6 x 6.0293% 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 1.7144% x 1/12 (Jan-Jun) and Line 6 x 1.7369% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rate is 2.9%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of the Current Period Actual / Estimated Amount
January 2019 to December 2019

Return on Capital Investments, Depreciation and Taxes
 For Project: Big Bend CCR Rule - Phase I
 (in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		\$21,197	\$102,544	(\$20,835)	\$99,904	\$112,597	(\$46,550)	\$59,990	\$19,990	\$19,990	\$19,990	\$19,990	\$19,990	\$428,797
	b. Clearings to Plant		0	0	0	0	0	0	292,941	0	0	0	0	0	292,941
	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	\$961,676	\$961,676	\$961,676	\$961,676	\$961,676	\$961,676	\$961,676
3.	Less: Accumulated Depreciation	(28,161)	(29,833)	(31,505)	(33,177)	(34,849)	(36,521)	(38,193)	(39,865)	(42,245)	(44,625)	(47,005)	(49,385)	(51,765)	(51,765)
4.	CWIP - Non-Interest Bearing	264,377	285,574	388,118	367,283	467,186	579,783	533,234	300,282	320,273	340,263	360,253	380,243	400,233	400,233
5.	Net Investment (Lines 2 + 3 + 4)	\$904,951	924,475	1,025,348	1,002,840	1,101,072	1,211,997	1,163,775	1,222,093	1,239,704	1,257,314	1,274,924	1,292,534	1,310,144	
6.	Average Net Investment		914,713	974,912	1,014,094	1,051,956	1,156,534	1,187,886	1,192,934	1,230,899	1,248,509	1,266,119	1,283,729	1,301,339	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		\$4,425	\$4,716	\$4,905	\$5,088	\$5,594	\$5,746	\$5,994	\$6,185	\$6,273	\$6,362	\$6,450	\$6,538	\$68,276
	b. Debt Component Grossed Up For Taxes (C)		1,307	1,393	1,449	1,503	1,652	1,697	1,727	1,782	1,807	1,833	1,858	1,884	19,892
8.	Investment Expenses														
	a. Depreciation (D)		1,672	1,672	1,672	1,672	1,672	1,672	1,672	2,380	2,380	2,380	2,380	2,380	23,604
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		7,404	7,781	8,026	8,263	8,918	9,115	9,393	10,347	10,460	10,575	10,688	10,802	111,772
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		7,404	7,781	8,026	8,263	8,918	9,115	9,393	10,347	10,460	10,575	10,688	10,802	111,772
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (F)		7,404	7,781	8,026	8,263	8,918	9,115	9,393	10,347	10,460	10,575	10,688	10,802	111,772
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$7,404	\$7,781	\$8,026	\$8,263	\$8,918	\$9,115	\$9,393	\$10,347	\$10,460	\$10,575	\$10,688	\$10,802	\$111,772

Notes:

- (A) Applicable depreciable base for Big Bend; accounts 311.40 (\$292,941), and 312.44 (\$668,735).
- (B) Line 6 x 5.8046% x 1/12 (Jan-Jun) and Line 6 x 6.0293% 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 1.7144% x 1/12 (Jan-Jun) and Line 6 x 1.7369% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rate is 2.9%, 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
 Calculation of the Current Period Actual / Estimated Amount
January 2019 to December 2019

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$29,606	\$140,630	(\$853)	\$13,342	\$16,693	\$7,097	\$13,664	\$13,664	\$13,664	\$13,664	\$13,664	\$4,243	\$279,078
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	342,600	372,206	512,836	511,983	525,325	542,018	549,114	562,779	576,443	590,107	603,771	617,435	621,678	621,678
5.	Net Investment (Lines 2 + 3 + 4)	\$342,600	372,206	512,836	511,983	525,325	542,018	549,114	562,779	576,443	590,107	603,771	617,435	621,678	621,678
6.	Average Net Investment		357,403	442,521	512,409	518,654	533,671	545,566	555,947	569,611	583,275	596,939	610,603	619,556	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$1,729	\$2,141	\$2,479	\$2,509	\$2,581	\$2,639	\$2,793	\$2,862	\$2,931	\$2,999	\$3,068	\$3,113	\$31,844
b.	Debt Component Grossed Up For Taxes (C)		511	632	732	741	762	779	805	824	844	864	884	897	9,275
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)		2,240	2,773	3,211	3,250	3,343	3,418	3,598	3,686	3,775	3,863	3,952	4,010	41,119
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		2,240	2,773	3,211	3,250	3,343	3,418	3,598	3,686	3,775	3,863	3,952	4,010	41,119
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)		2,240	2,773	3,211	3,250	3,343	3,418	3,598	3,686	3,775	3,863	3,952	4,010	41,119
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$2,240	\$2,773	\$3,211	\$3,250	\$3,343	\$3,418	\$3,598	\$3,686	\$3,775	\$3,863	\$3,952	\$4,010	\$41,119

Notes:

- (A) Applicable depreciable base for Big Bend; accounts TBD depending on type of plant added
- (B) Line 6 x 5.8046% x 1/12 (Jan-Jun) and Line 6 x 6.0293% 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 1.7144% x 1/12 (Jan-Jun) and Line 6 x 1.7369% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rate is TBD depending on type of plant added
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of the Current Period Actual / Estimated Amount
January 2019 to December 2019

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$44,708	\$18,003	\$3,833	\$4,236	\$20,673	\$2,614	\$1,404	\$1,404	\$1,404	\$1,404	\$1,404	\$1,404	\$102,491
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	16,996	61,704	79,706	83,540	87,776	108,449	111,063	112,467	113,871	115,275	116,679	118,083	119,487	
5.	Net Investment (Lines 2 + 3 + 4)	\$16,996	61,704	79,706	83,540	87,776	108,449	111,063	112,467	113,871	115,275	116,679	118,083	119,487	
6.	Average Net Investment		39,350	70,705	81,623	85,658	98,112	109,756	111,765	113,169	114,573	115,977	117,381	118,785	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$190	\$342	\$395	\$414	\$475	\$531	\$562	\$569	\$576	\$583	\$590	\$597	\$5,824
b.	Debt Component Grossed Up For Taxes (C)		56	101	117	122	140	157	162	164	166	168	170	172	1,695
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)		246	443	512	536	615	688	724	733	742	751	760	769	7,519
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		246	443	512	536	615	688	724	733	742	751	760	769	7,519
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)		246	443	512	536	615	688	724	733	742	751	760	769	7,519
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$246	\$443	\$512	\$536	\$615	\$688	\$724	\$733	\$742	\$751	\$760	\$769	\$7,519

Notes:

- (A) Applicable depreciable base for Big Bend; accounts TBD depending on type of plant added
- (B) Line 6 x 5.8046% x 1/12 (Jan-Jun) and Line 6 x 6.0293% 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 1.7144% x 1/12 (Jan-Jun) and Line 6 x 1.7369% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rate is TBD depending on type of plant added
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of the Current Period Actual / Estimated Amount
January 2019 to December 2019

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimate July	Estimate August	Estimate September	Estimate October	Estimate November	Estimate December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$1,692	\$1,872	\$3,758	\$50,000	\$50,000	\$50,000	\$225,000	\$275,000	\$275,000	\$932,323
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	1,692	3,564	7,323	57,323	107,323	157,323	382,323	657,323	932,323	932,323
5.	Net Investment (Lines 2 + 3 + 4)	\$0	\$0	\$0	\$0	1,692	3,564	7,323	57,323	107,323	157,323	382,323	657,323	932,323	932,323
6.	Average Net Investment		0	0	0	846	2,628	5,443	32,323	82,323	132,323	269,823	519,823	794,823	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		\$0	\$0	\$0	\$4	\$13	\$26	\$162	\$414	\$665	\$1,356	\$2,612	\$3,994	\$9,246
b.	Debt Component Grossed Up For Taxes (C)		0	0	0	1	4	8	47	119	192	391	752	1,150	2,664
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	5	17	34	209	533	857	1,747	3,364	5,144	11,910
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	5	17	34	209	533	857	1,747	3,364	5,144	11,910
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)		0	0	0	5	17	34	209	533	857	1,747	3,364	5,144	11,910
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$0	\$0	\$0	\$5	\$17	\$34	\$209	\$533	\$857	\$1,747	\$3,364	\$5,144	\$11,910

Notes:

- (A) Applicable depreciable base for Big Bend; accounts TBD depending on type of plant added
- (B) Line 6 x 5.8046% x 1/12 (Jan-Jun) and Line 6 x 6.0293% 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 1.7144% x 1/12 (Jan-Jun) and Line 6 x 1.7369% x 1/12 (Jul-Dec)
- (D) Applicable depreciation rate is TBD depending on type of plant added
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual / Estimated Amount
January 2019 to June 2019

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**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>7.5190%</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
 Calculation of the Current Period Actual / Estimated Amount
July 2019 to December 2019

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

	(1)	(2)	(3)	(4)
	Jurisdictional Rate Base Actual May 2019 (\$000)	Ratio %	Cost Rate %	Weighted Cost Rate %
Long Term Debt	\$ 1,897,597	31.57%	4.89%	1.5435%
Short Term Debt	211,895	3.52%	2.97%	0.1047%
Preferred Stock	0	0.00%	0.00%	0.0000%
Customer Deposits	94,966	1.58%	2.38%	0.0376%
Common Equity	2,598,065	43.22%	10.25%	4.4297%
Accum. Deferred Inc. Taxes & Zero Cost ITC's	1,125,550	18.72%	0.00%	0.0000%
Deferred ITC - Weighted Cost	<u>83,633</u>	<u>1.39%</u>	7.98%	<u>0.1110%</u>
Total	<u>\$ 6,011,707</u>	<u>100.00%</u>		<u>6.23%</u>

ITC split between Debt and Equity:

Long Term Debt	\$ 1,897,597	Long Term Debt	46.00%
Equity - Preferred	0	Equity - Preferred	0.00%
Equity - Common	<u>2,598,065</u>	Equity - Common	<u>54.00%</u>
Total	<u>\$ 4,495,662</u>	Total	<u>100.00%</u>

Deferred ITC - Weighted Cost:

Debt = 0.1110% * 46.00%	0.0511%
Equity = 0.1110% * 54.00%	<u>0.0599%</u>
Weighted Cost	<u>0.1110%</u>

Total Equity Cost Rate:

Preferred Stock	0.0000%
Common Equity	4.4297%
Deferred ITC - Weighted Cost	<u>0.0599%</u>
	4.4896%
Times Tax Multiplier	1.34295
Total Equity Component	<u>6.0293%</u>

Total Debt Cost Rate:

Long Term Debt	1.5435%
Short Term Debt	0.1047%
Customer Deposits	0.0376%
Deferred ITC - Weighted Cost	<u>0.0511%</u>
Total Debt Component	<u>1.7369%</u>
	<u>7.7662%</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)