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April 1, 2021

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 <u>FPSC Docket No. 20210007-EI</u>

Dear Mr. Teitzman:

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

- 1. Petition for approval of the company's environmental cost recovery true-up amount for the twelve-month period ending December 2020.
- 2. Prepared Direct Testimony of M. Ashley Sizemore.

Thank you for your assistance in connection with this matter.

Sincerely,

Means

Malcolm N. Means

MNM/bmp Attachment

cc: All Parties of Record (w/enc.)

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing Petition and accompanying Testimony of M. Ashley Sizemore has been filed on behalf of Tampa Electric Company, and has been furnished by electronic mail on this 1st day of April, 2021 to the following:

Mr. Charles W. Murphy Office of the General Counsel Florida Public Service Commission 2540 Shumard Oak Boulevard Tallahassee, FL 32399-0850 <u>cmurphy@psc.state.fl.us</u>

Mr. Matthew R. Bernier Duke Energy Florida, Inc. 106 East College Avenue, Suite 800 Tallahassee, FL 32301-7740 matthew.bernier@duke-energy.com

Ms. Dianne M. Triplett Duke Energy Florida, Inc. 299 First Avenue North St. Petersburg, FL 33701 <u>dianne.triplett@duke-energy.com</u> FLRegulatoryLegal@duke-energy.com

Ms. Maria Moncada, Senior Attorney David Lee, Senior Attorney Florida Power & Light Company 700 Universe Boulevard Juno Beach, FL 33408-0420 <u>maria.moncada@fpl.com</u> David.lee@fpl.com

Mr. Kenneth Hoffman Vice President, Regulatory Relations Florida Power & Light Company 215 South Monroe Street, Suite 810 Tallahassee, FL 32301-1858 <u>ken.hoffman@fpl.com</u> Mr. Russell A. Badders Vice President & Associate General Counsel Gulf Power Company One Energy Place Pensacola, FL 32520-0100 Russell.Badders@nexteraenergy.com

Mr. Steven R. Griffin Beggs & Lane Post Office Box 12950 Pensacola, FL 32591 <u>srg@beggslane.com</u>

Mr. Mark Bubriski Ms. Lisa Roddy Gulf Power Company 134 West Jefferson Street Tallahassee, FL 32301 <u>Mark.bubriski@nexteraenergy.com</u> <u>Lisa.Roddy@nexteraenergy.com</u>

Ms. Patricia Christensen J.R. Kelly Charles J. Rehwinkel Thomas A. (Tad) David Mireille Fall-Fry Stephanie Morse Office of Public Counsel 111 West Madison Street – Room 812 Tallahassee, FL 32399-1400 christensen.patty@leg.state.fl.us kelly.jr@leg.state.fl.us rehwinkel.charles@leg.state.fl.us david.tad@leg.state.fl.us fall-fry.mireille@leg.state.fl.us morse.stephanie@leg.state.fl.us Mr. James W. Brew Ms. Laura W. Baker Stone Mattheis Xenopoulos & Brew, PC 1025 Thomas Jefferson Street, NW Eighth Floor, West Tower Washington, D.C. 20007-5201 jbrew@smxblaw.com lwb@smxblaw.com Mr. Jon C. Moyle, Jr. Moyle Law Firm 118 N. Gadsden Street Tallahassee, FL 32301 jmoyle@moylelaw.com mqualls@moyle.law.com

Im n. Means

ATTORNEY

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Environmental Cost Recovery Clause.

)

)

DOCKET NO. 20210007-EI

FILED: April 1, 2021

PETITION OF TAMPA ELECTRIC COMPANY

Tampa Electric Company ("Tampa Electric" or "the company"), hereby petitions the Commission for approval of the company's environmental cost recovery true-up amount of \$4,237,074 over-recovery for the twelve-month period ending December 2020. In support of thereof, says:

Environmental Cost Recovery

1. Tampa Electric's final true-up amount for the January 2020 through December 2020 period is an over-recovery of \$4,237,074. [See Exhibit No. ____ (MAS-1), Document No. 1 (Schedule 42-1A).]

2. By Order No. PSC-2020-0433-FOF-EI, the Commission approved environmental cost recovery factors for the period commencing January 2021. These factors reflected an actual/estimated true-up under-recovery, including interest, for the period January 2020 through December 2020 of \$7,841,176 which was also approved in Order No. PSC-2020-0433-FOF-EI. The actual under-recovery, including interest, for the period January 2020 through December 2020 is \$3,604,102. The \$3,604,102 actual under-recovery, less the estimated under-recovery of \$7,841,176 which is currently reflected in charges for the twelve-month period beginning January 2022, results in a net environmental cost recovery true-up over-recovery of \$4,237,074 that is to be included in the calculation of the environmental cost recovery factors for the period beginning January 2022.

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

proposed in this petition are consistent with the provisions of Section 366.8255, Florida Statutes, and with prior rulings by the Commission with respect to environmental compliance cost recovery for Tampa Electric and other investor-owned utilities.

WHEREFORE, Tampa Electric Company requests the Commission to approve the company's environmental cost recovery true-up amount of \$4,237,074 over-recovery and authorize the inclusion of this amount in the calculation of the environmental cost recovery factors for the period beginning January 2022.

DATED this 1st day of April 2021.

Respectfully submitted,

Means

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



BEFORE THE

FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO. 20210007-EI

IN RE: ENVIRONMENTAL COST RECOVERY FACTORS

2020 FINAL TRUE-UP

TESTIMONY AND EXHIBIT

M. ASHLEY SIZEMORE

FILED: APRIL 1, 2021

1		BEFORE THE PUBLIC SERVICE COMMISSION
2		PREPARED DIRECT TESTIMONY
		OF
3		
4		M. ASHLEY SIZEMORE
5		
6	Q.	Please state your name, address, occupation, and employer.
7		
8	A.	My name is M. Ashley Sizemore. My business address is 702
9		N. Franklin Street, Tampa, Florida 33602. I am employed
10		by Tampa Electric Company ("Tampa Electric" or "Company")
11		in the position of Manager, Rates in the Regulatory
12		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 Political Science
18		and a Master of Business Administration from the
19		University of South Florida in 2005 and 2008,
20		respectively. I joined Tampa Electric in 2010 as a
21		Customer Service Professional. In 2011, I joined the
22		Regulatory Affairs Department as a Rate Analyst. I spent
23		six years in the Regulatory Affairs Department working on
24		environmental and fuel and capacity cost recovery
25		clauses. During the last three years as a Program Manager
	I	

i		
1		in Customer Experience, I managed billing and payment
2		customer solutions, products and services. I returned to
3		the Regulatory Affairs Department in 2020 as Manager,
4		Rates. My duties entail managing cost recovery for fuel
5		and purchased power, interchange sales, capacity
6		payments, and approved environmental projects. I have
7		over ten years of electric utility experience in the areas
8		of customer experience and project management as well as
9		the management of fuel clause and purchased power,
10		capacity, and environmental cost recovery clauses.
11		
12	Q.	What is the purpose of your testimony in this proceeding?
13		
14	A.	The purpose of my testimony is to present, for Commission
15		review and approval, the actual true-up amount for the
16		Environmental Cost Recovery Clause ("Environmental Clause")
17		and the calculations associated with the environmental
18		compliance activities for the January 2020 through December
19		2020 period.
20		
21	Q.	Did you prepare any exhibits in support of your testimony?
22		
23	A.	Yes. Exhibit No. MAS-1 consists of nine documents prepared
24		under my direction and supervision.
25		 Form 42-1A, Document No. 1, provides the final true-
I		2

	1		
1			up for the January 2020 through December 2020 period;
2		•	Form 42-2A, Document No. 2, provides the detailed
3			calculation of the actual true-up for the period;
4		•	Form 42-3A, Document No. 3, shows the interest
5			provision calculation for the period;
6		•	Form 42-4A, Document No. 4, provides the variances
7			between actual and actual/estimated costs for $O\&M$
8			activities;
9		•	Form 42-5A, Document No. 5, provides a summary of
10			actual monthly O&M activity costs for the period;
11		•	Form 42-6A, Document No. 6, provides the variances
12			between actual and actual/estimated costs for capital
13			investment projects;
14		•	Form 42-7A, Document No. 7, presents a summary of
15			actual monthly costs for capital investment projects
16			for the period;
17		•	Form 42-8A, Document No. 8, pages 1 through 29,
18			illustrates the calculation of depreciation expense
19			and return on capital investment for each project
20			recovered through the Environmental Clause.
21		•	Form 42-9A, Document No. 9, details Tampa Electric's
22			revenue requirement rate of return for capital
23			projects recovered through the Environmental Clause.
24			
25	Q.	What	is the source of the data presented in your testimony
	I		3

1		
1		and exhibits?
2		
3	A.	Unless otherwise indicated, the actual data is taken from
4		the books and records of Tampa Electric. The books and
5		records are kept in the regular course of business in
6		accordance with generally accepted accounting principles
7		and practices, and provisions of the Uniform System of
8		Accounts as prescribed by this Commission.
9		
10	Q.	What is the final true-up amount for the Environmental
11		Clause for the period January 2020 through December 2020?
12		
13	A.	The final true-up amount for the Environmental Clause for
14		the period January 2020 through December 2020 is an over-
15		recovery of \$4,237,074. The actual environmental cost
16		under-recovery, including interest, is \$3,604,102 for the
17		period January 2020 through December 2020, as identified in
18		Form 42-1A. This amount, less the \$7,841,176 under-recovery
19		approved in Commission Order No. PSC-2020-0433-FOF-EI,
20		issued November 13, 2020, in Docket No. 20200007-EI,
21		results in a final over-recovery of \$4,237,074, as shown on
22		Form 42-1A. This over-recovery amount will be applied in
23		the calculation of the environmental cost recovery factors
24		for the period January 2022 through December 2022.
25		

1	Q.	Are all costs listed in Forms 42-4A through 42-8A incurred
2		for environmental compliance projects approved by the
3		Commission?
4		
5	A.	Yes. All costs listed in Forms 42-4A through 42-8A for
6		which Tampa Electric is seeking recovery are incurred for
7		environmental compliance projects approved by the
8		Commission.
9		
10	Q.	How do actual expenditures for the January 2020 through
11		December 2020 period compare with Tampa Electric's
12		actual/estimated projections as presented in previous
13		testimony and exhibits?
14		
15	A.	As shown on Form 42-4A, total costs for O&M activities are
16		\$3,216,922, or 18.3 percent less than the actual/estimated
17		projection costs. Form 42-6A shows the total capital
18		investment costs are \$118,730, or 0.3 percent less than the
19		actual/estimated projection costs. Additional information
20		regarding substantial variances is provided below.
21		
22		O&M Project Variances
23		O&M expense projections related to planned maintenance work
24		are typically spread across the period in question.
25		However, the company always inspects the units to ensure

that the maintenance is needed, before beginning the work. The need varies according to the actual usage and associated "wear and tear" on the units. If an inspection indicates that the maintenance is not yet needed or if additional work is needed, then the company will have a variance when actual amounts expended are compared to the projection. When inspections indicate that work is not needed now, then maintenance expense will be incurred in a future period when warranted by the condition of the unit.

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Big Bend Unit 3 Flue Gas Desulfurization Integration:
 The Big Bend Unit 3 Flue Gas Desulfurization Integration
 project variance is \$108,626 or 38.7 percent less than
 projected. The variance is due to less maintenance costs
 incurred than expected while operating the unit on
 natural gas instead of coal.

SO2 Emission Allowances: The SO2 Emission Allowance
 variance is \$37 or 209.2 percent greater than projected.
 The variance is primarily attributable to differences in
 the calculated estimate for 2020 and the actual activity
 for the period.

Big Bend Units 1 & 2 FGD: The Big Bend Units 1 & 2 FGD
 project variance is \$114,486, or 82.4 percent less than

projected. The variance is due to less maintenance costs incurred than expected while operating the unit on natural gas instead of coal.

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- Big Bend PM Minimization and Monitoring: The Big Bend Minimization and Monitoring project variance is \$104,870, or 34.8 percent less than projected. The variance is due to less maintenance costs while operating on natural gas instead of coal.
- Big Bend NOx Emission Reduction: The Big Bend NOx Emission Reduction project variance is \$6,000, or 99.9% percent less than projected. The variance is due to less maintenance costs while operating on natural gas instead of coal.
- Bayside SCR Consumables: The Bayside SCR Consumables
 project variance is \$16,661, or 17.9 percent greater than
 projected. The variance is due to the units running more
 in the summer than projected, increasing ammonia use.
- Big Bend Unit 1 Pre-SCR: The Big Bend Unit 1 Pre-SCR
 project variance is \$5,400, or 100 percent lower than
 projected. The variance is due to reduced operating hours
 for Unit 1 during the year.

Big Bend Unit 2 Pre-SCR: The Big Bend Unit 2 Pre-SCR 1 project variance is \$5,400, or 87.4 percent less than 2 projected. The variance is due to less maintenance costs 3 while operating on natural gas instead of coal. 4 5 • Big Bend Unit 3 Pre-SCR: The Big Bend Unit 3 Pre-SCR 6 project variance is \$6,000, or 88 percent less than 7 projected. The variance is due to less maintenance costs 8 while operating on natural gas instead of coal. 9 10 Clean Water Act Section 316(b) Phase II Study: The Clean 11 Water Act Section 316(b) Phase II Study project variance 12 is \$16,664, or 59.3 percent less than projected. The 13 14 variance is due to the delay in receiving final the NPDES Permit leading to fewer expenditure than anticipated. 15 16 Arsenic Groundwater Standard Program: The Arsenic 17 Groundwater Standard Program project variance is 18 \$15,426, or 97.3 percent greater than projected. The 19 20 variance is due to a replacement well not associated with the program being inadvertently charged during the 21 period. The charge was subsequently reversed and will be 22 23 reflected in the upcoming Actual/Estimate Projection filing. 24 25

Big Bend Unit 1 SCR: The Big Bend Unit 1 SCR project 1 variance is \$70,977, or 81.1 percent less than projected. 2 The variance is due to reduced operating hours for Unit 3 1 during the year. 4 5 Big Bend Unit 2 SCR: The Big Bend Unit 2 SCR project 6 variance is \$109,585, or 43.5 percent less 7 than projected. The variance is due to less maintenance costs 8 while operating on natural gas instead of coal. 9 10 Big Bend Unit 3 SCR: The Big Bend Unit 3 SCR project 11 \$108,523, or 23.7 percent variance is less than 12 projected. The variance is due to less maintenance costs 13 14 while operating on natural gas instead of coal. 15 Big Bend Unit 4 SCR: The Big Bend Unit 4 SCR project 16 variance is \$224,108, or 30.8 percent less than 17 projected. The variance is due to fewer unit operating 18 hours than projected, resulting in lower expenditures 19 20 for SCR consumables and maintenance than projected. 21

Big Bend Gypsum Storage Facility: The Big Bend Gypsum
 Storage Facility project variance is \$430,513, or 54.1
 percent less than projected. The variance is due to less
 facility yard maintenance being required than expected

as energy generation by coal was less than projected. 1 2 Big Bend Coal Combustion Residuals Rule: The Big Bend 3 Coal Combustion Residuals ("CCR") Rule project variance 4 5 is \$1,008,729, or 15809.2 percent greater than This variance is due to timing. 6 projected. Costs associated with activity that was previously deferred 7 were spent in 2020. 8 9 Big Bend Coal Combustion Residuals Rule Phase II: The 10 Big Bend Coal Combustion Residuals ("CCR") Rule Phase 11 II project variance is \$2,946,683, or 20.7 percent less 12 than projected. This variance is due to timing 13 differences in the project schedule when compared to the 14 original projection. Project disposal activities have 15 occurred more slowly than originally projected. The 16 project expenditures are still needed and will 17 be incurred in the future. 18 19 20 Capital Investment Project Variances Big Bend CCR Rule: The Big Bend CCR Rule project variance 21 is \$25,850, or 15 percent less than projected. This 22 variance is due to timing differences in the project 23 schedule when compared to the original projection. The 24 project expenditures are still needed and will be 25

incurred in the future. 1 2 3 Big Bend Unit CCR Rule Phase II: The Big Bend CCR Rule Phase II project variance is \$39,289, or 36.2 percent 4 5 less than projected. This variance is due to timing differences in the project schedule when compared to the 6 original projection. The project expenditures are still 7 needed and will be incurred in the future. 8 9 Big Bend ELG Compliance: The Big Bend ELG Compliance 10 Project variance is \$52,834, or 66.6 percent less than 11 This variance is due to timing differences projected. 12 in the project schedule when compared to the original 13 14 projection. Project activities have occurred more slowly than originally projected due to permitting delays. FDEP 15 issued its permit regarding the project on April 10, 16 2020. The project expenditures are still needed and will 17 be incurred in the future. 18 19 20 Q. Does this conclude your testimony? 21 Yes, it does. 22 Α. 23 24 25

DOCKET NO. 20210007-EI ECRC 2020 FINAL TRUE-UP EXHIBIT NO. MAS-1

INDEX

TAMPA ELECTRIC COMPANY ENVIRONMENTAL COST RECOVERY CLAUSE

FINAL TRUE-UP AMOUNT FOR THE PERIOD OF JANUARY 2020 THROUGH DECEMBER 2020

FORMS 42-1A THROUGH 42-9A

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

Tampa Electric Company Form 42 - 1A Environmental Cost Recovery Clause (ECRC) Calculation of Final True-up Amount for the Period January 2020 to December 2020 (in Dollars) Period Line Amount 1. End of Period Actual True-Up for the Period January 2020 to December 2020 (\$3,604,102) (Form 42-2A, Lines 5 + 6 + 10)2. Actual/Estimated True-Up Amount Approved for the Period January 2020 to December 2020 (Order No. PSC-2020-0433-FOF-EI) (\$7,841,176) 3. Final True-Up to be Refunded/(Recovered) in the Projection Period January 2020 to December 2020 (Lines 1 - 2) \$4,237,074

Tampa Electric Company Environmental Cost Recovery Clause (ECRC)

Calculation of Final True-up Amount for the Period January 2020 to December 2020

Current Period True-Up Amount (in Dollars)

					,	,					
Line	<u>.</u>	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October
	ECRC Revenues (net of Revenue Taxes) True-Up Provision	\$3,526,547 542,054	\$3,344,653 542,054	\$3,299,802 542,054	\$3,727,610 542,054	\$3,712,808 542,054	\$4,312,993 542,054	\$4,857,739 542,054	\$4,981,456 542,054	\$4,692,523 542,054	\$4,364,942 542,054
3.	ECRC Revenues Applicable to Period (Lines 1 + 2)	4,068,601	3,886,707	3,841,856	4,269,664	4,254,862	4,855,047	5,399,793	5,523,510	5,234,577	4,906,996
4.	Jurisdictional ECRC Costs	700.004	000 017	4 404 005	0.000.000	4 040 404	0.470.000	4 045 044	400.050	4 000 070	4 400 007
	a. O & M Activities (Form 42-5A, Line 9)	738,601	332,017	1,464,995	2,638,880	1,012,431	2,176,969	1,915,644	180,958	1,398,973	1,189,367
	 b. Capital Investment Projects (Form 42-7A, Line 9) 	3,725,028	3,714,545	3,704,392	3,694,361	3,684,230	3,674,442	3,691,189	3,681,542	3,673,518	3,665,880
	 c. Total Jurisdictional ECRC Costs 	4,463,629	4,046,562	5,169,387	6,333,241	4,696,661	5,851,411	5,606,833	3,862,500	5,072,491	4,855,247
5.	Over/(Under) Recovery (Line 3 - Line 4c)	(395,028)	(159,855)	(1,327,531)	(2,063,577)	(441,799)	(996,364)	(207,040)	1,661,010	162,086	51,749

5. Over/(Under) Recovery (Line 3 - Line 4c)	(395,028)	(159,855)	(1,327,531)	(2,063,577)	(441,799)	(996,364)	(207,040)	1,661,010	162,086	51,749	634,937	(568,187)	(3,649,599)
6. Interest Provision (Form 42-3A, Line 10)	14,034	12,261	12,474	5,434	236	214	153	171	166	115	145	94	45,497
 Beginning Balance True-Up & Interest Provision Deferred True-Up from January to December 2019 	6,504,649	5,581,601	4,891,953	3,034,842	434,645	(548,972)	(2,087,176)	(2,836,117)	(1,716,990)	(2,096,792)	(2,586,982)	(2,493,954)	6,504,649
(Order No. PSC-2020-0433-FOF-EI)	3,987,915	3,987,915	3,987,915	3,987,915	3,987,915	3,987,915	3,987,915	3,987,915	3,987,915	3,987,915	3,987,915	3,987,915	3,987,915
8. True-Up Collected/(Refunded) (see Line 2)	(542,054)	(542,054)	(542,054)	(542,054)	(542,054)	(542,054)	(542,054)	(542,054)	(542,054)	(542,054)	(542,054)	(542,055)	(6,504,649)
9. End of Period Total True-Up (Lines 5+6+7+7a+8)	9,569,516	8,879,868	7,022,757	4,422,560	3,438,943	1,900,739	1,151,798	2,270,925	1,891,123	1,400,933	1,493,961	383,813	383,813
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)	\$9,569,516	\$8,879,868	\$7,022,757	\$4,422,560	\$3,438,943	\$1,900,739	\$1,151,798	\$2,270,925	\$1,891,123	\$1,400,933	\$1,493,961	\$383,813	\$383,813

End of Period

Total

\$48,448,746

6,504,649

54,953,395

14,379,187

44,223,806

58,602,993

Actual

November

\$4,085,145

542,054

4,627,199

334,852

3,657,410

3,992,262

Actual

December

\$3,542,527

542,055

995,500

3,657,269

4,652,769

4,084,582

Tampa Electric Company Environmental Cost Recovery Clause (ECRC) Calculation of Final True-up Amount for the Period January 2020 to December 2020

Interest Provision (in Dollars)

End of Actual Period Actual Line January February March April May June July August September October November December Total 1. Beginning True-Up Amount (Form 42-2A, Line 7 + 7a + 10) \$10.492.564 \$9.569.516 \$8.879.868 \$7.022.757 \$4,422,560 \$3.438.943 \$1.900.739 \$1.151.798 \$2.270.925 \$1.891.123 \$1.400.933 \$1.493.961 2. Ending True-Up Amount Before Interest 1,890,957 1,493,816 9,555,482 8,867,607 7,010,283 4,417,126 3,438,707 1,900,525 1,151,645 2,270,754 1,400,818 383,719 3. Total of Beginning & Ending True-Up (Lines 1 + 2) 20,048,046 18,437,123 15,890,151 11,439,883 7,861,267 5,339,468 3,052,384 3,422,552 4,161,882 3,291,941 2,894,749 1,877,680 4 Average True-Up Amount (Line 3 x 1/2) 10,024,023 9,218,562 7,945,076 5,719,942 3,930,634 2,669,734 1,526,192 1,711,276 2,080,941 1,645,971 1,447,375 938,840 5. Interest Rate (First Day of Reporting Business Month) 1.71% 1.64% 1.56% 2.21% 0.06% 0.08% 0.11% 0.12% 0.13% 0.07% 0.10% 0.14% 6. Interest Rate (First Day of Subsequent Business Month) 1.64% 1.56% 2.21% 0.06% 0.08% 0.11% 0.12% 0.13% 0.07% 0.10% 0.14% 0.10% Total of Beginning & Ending Interest Rates (Lines 5 + 6) 3.35% 3.20% 3.77% 2.27% 0.14% 0.19% 0.23% 0.25% 0.20% 0.17% 0.24% 0.24% 7. Average Interest Rate (Line 7 x 1/2) 8. 1.675% 1.600% 1.885% 1.135% 0.070% 0.095% 0.115% 0.125% 0.100% 0.085% 0.120% 0.120% Monthly Average Interest Rate (Line 8 x 1/12) 0.140% 0.133% 0.157% 0.095% 0.006% 0.008% 0.010% 0.010% 0.008% 0.007% 0.010% 0.010% 9. \$171 10. Interest Provision for the Month (Line 4 x Line 9) \$14,034 \$12,261 \$12,474 \$5,434 \$236 \$214 \$153 \$166 \$115 \$145 \$94 \$45,497

Form 42 - 4A

Environmental Cost Recovery Clause (ECRC) Calculation of Final True-up Amount for the Period

January 2020 to December 2020

Variance Report of O & M Activities

(In Dollars)

		-	(2) Actual/Estimated	(3) Variance	(4)
Line	-	Actual	Projection	Amount	Percent
1.	Description of O&M Activities				
	a. Big Bend Unit 3 Flue Gas Desulfurization Integration	\$171,713	\$280,339	(\$108,626)	-38.7%
	b. Big Bend Units 1 & 2 Flue Gas Conditioning	-	-	-	0.0%
	c. SO ₂ Emissions Allowances	19	(18)	37	-209.2%
	d. Big Bend Units 1 & 2 FGD	24,465	138,950	(114,486)	-82.4%
	e. Big Bend PM Minimization and Monitoring	196,271	301,141	(104,870)	-34.8%
	f. Big Bend NO _x Emissions Reduction	6	6,006	(6,000)	-99.9%
	g. NPDES Annual Surveillance Fees	34,500	34,500	-	0.0%
	h. Gannon Thermal Discharge Study	-	-	-	0.0%
	i. Polk NO _x Emissions Reduction	-	-	-	0.0%
	j. Bayside SCR Consumables	109,846	93,185	16,661	17.9%
	k. Big Bend Unit 4 SOFA	-	-	-	0.0%
	I. Big Bend Unit 1 Pre-SCR	-	5,400	(5,400)	-100.0%
	m. Big Bend Unit 2 Pre-SCR	775	6,175	(5,400)	-87.4%
	n. Big Bend Unit 3 Pre-SCR	815	6,815	(6,000)	-88.0%
	 Clean Water Act Section 316(b) Phase II Study 	11,446	28,110	(16,664)	-59.3%
	p. Arsenic Groundwater Standard Program	31,285	15,858	15,426	97.3%
	q. Big Bend 1 SCR	16,552	87,529	(70,977)	-81.1%
	r. Big Bend 2 SCR	142,594	252,179	(109,585)	-43.5%
	s. Big Bend 3 SCR	348,572	457,095	(108,523)	-23.7%
	t. Big Bend 4 SCR	503,030	727,138	(224,108)	-30.8%
	u. Mercury Air Toxics Standards	1,933	1,873	60	3.2%
	v. Greenhouse Gas Reduction Program	93,149	93,149	-	0.0%
	w. Big Bend Gypsum Storage Facility	365,664	796,177	(430,513)	-54.1%
	x. Coal Combustion Residuals (CCR) Rule	1,015,110	6,381	1,008,729	15809.2%
	y. Big Bend ELG Compliance	515	515	-	0.0%
	z. CCR Rule - Phase II	11,310,929	14,257,611	(2,946,683)	-20.7%
2.	Total Investment Projects - Recoverable Costs	\$14,379,187	\$17,596,108	(\$3,216,922)	-18.3%
3.	Recoverable Costs Allocated to Energy	\$14,301,957	\$17,517,640	(\$3,215,684)	-18.4%
4.	Recoverable Costs Allocated to Demand	\$77,231	\$78,468	(\$1,238)	-1.6%

Notes:

Column (1) is the End of Period Totals on Form 42-5A. Column (2) is the approved projected amount in accordance with FPSC Order No. PSC-2020-0433-FOF-EI. Column (3) = Column (1) - Column (2) Column (4) = Column (3) / Column (2)

Tampa Electric Company Environmental Cost Recovery Clause (ECRC) Calculation of Final True-up Amount for the Period January 2020 to December 2020

O&M Activities (in Dollars)

Lir	ine	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total	Method of Demand	Classification Energy
	1. Description of O&M Activities															
	 Big Bend Unit 3 Flue Gas Desulfurization Integration Big Bend Units 1 & 2 Flue Gas Conditioning 	\$11,352 0	\$9,360 0	\$20,751 0	\$6,779 0	\$30,045 0	\$15,556 0	(\$4,272) 0	\$8,969 0	\$6,623 0	\$27,260 0	\$2,258 0	\$37,033 0	\$171,713 0		\$171,713 0
	c. SO ₂ Emissions Allowances	2	5	4	(39)	0	2	(1)	2	10	1	19	13	19		19
	d. Big Bend Units 1 & 2 FGD	3,833	665	1,428	5,488	2,279	184	8,826	(3,214)	3,900	263	98	714	24,465		24,465
	e. Big Bend PM Minimization and Monitoring	15,123	2,276	509	24,542	18,776	40,666	3,380	16,064	56,611	10,675	3,435	4,215	196,271		196,271
	f. Big Bend NO _x Emissions Reduction	6	0	0	0	0	0	0	0	0	0	0	0	6		6
	g. NPDES Annual Surveillance Fees	46,000	(11,500)	0	0	0	0	0	0	0	0	0	0	34,500	\$34,500	
	h. Gannon Thermal Discharge Study	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	i. Polk NO _x Emissions Reduction	0	0	0	0	0	0	0	0	0	0	0	0	0		0
	j. Bayside SCR and Ammonia k. Big Bend Unit 4 SOFA	8,637	11,613 0	8,680 0	0	0	3,255 0	7,644	37,163 0	10,750 0	10,854	3,255 0	7,996 0	109,846 0		109,846
	I. Big Bend Unit 1 Pre-SCR	0	0	0	0	0	0	0	0	0	0	0	0	0		0
	m. Big Bend Unit 2 Pre-SCR	0	0	0	0	0	775	0	0	0	0	0	0	775		775
	n. Big Bend Unit 3 Pre-SCR	0	815	0	0	0	0	0	0	0	0	0	0	815		815
	 Over the section of the	0	(498)	0	0	2,219	3,389	0	0	392	1,476	305	4,164	11,446	11,446	
	p. Arsenic Groundwater Standard Program	0	2,014	2,297	453	17,197	(12,102)	21,151	0	275	0	0	0	31,285	31,285	
	q. Big Bend 1 SCR	1,917	6,955	162	5,389	2,130	0	0	0	0	0	0	0	16,552		16,552
	r. Big Bend 2 SCR	26,759	646	5,406	176	9,673	2,373	(5)	3,233	20,198	39,928	3,250	30,958	142,594		142,594
	s. Big Bend 3 SCR t. Big Bend 4 SCR	44,130 47.684	45,008 102,104	32,897 16,560	16,070 9,786	18,659 10.017	8,296 21,672	34,530 37,365	28,569 51,085	47,500 55,181	48,051 57.340	10,489 70,726	14,374 23,509	348,572 503,030		348,572 503.030
	u. Mercury Air Toxics Standards	47,084	102,104	10,500	9,786	252	21,672	37,305	51,085	55,181	57,340	70,726	23,509	1,933		1,933
	v. Greenhouse Gas Reduction Program	0	0	0	93.149	232	0	0	0	0	0	0	0	93.149		93,149
	w. Big Bend Gypsum Storage Facility (East 40)	186,918	61,140	40,791	9,740	4,698	19,357	(5,099)	9,683	10,613	8,458	17,105	2,259	365,664		365,664
	x. Coal Combustion Residuals (CCR) Rule - Phase I	2,988	3,393	0	0	0	0	0	23,800	141,921	438,367	237,954	166,687	1,015,110		1,015,110
-	y. Big Bend ELG Compliance	0	0	515	0	0	0	0	0	0	0	0	0	515		515
•	z. Coal Combustion Residuals (CCR) Rule - Phase II	343,254	98,022	1,334,995	2,465,726	896,487	2,073,546	1,812,126	5,604	1,044,939	546,693	(14,040)	703,578	11,310,929		11,310,929
V	2. Total of O&M Activities	738,601	332,017	1,464,995	2,638,880	1,012,431	2,176,969	1,915,644	180,958	1,398,973	1,189,367	334,852	995,500	14,379,187	\$77,231	\$14,301,957
	3. Recoverable Costs Allocated to Energy	692,601	342,001	1,462,698	2,638,427	993,016	2,185,682	1,894,493	180,958	1,398,307	1,187,891	334,547	991,336	14,301,956		
	4. Recoverable Costs Allocated to Demand	46,000	(9,984)	2,297	453	19,415	(8,713)	21,151	0	666	1,476	305	4,164	77,231		
	5. Retail Energy Jurisdictional Factor	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000			
	6. Retail Demand Jurisdictional Factor	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000			
	7. Jurisdictional Energy Recoverable Costs (A)	692,601	342,001	1,462,698	2,638,427	993,016	2,185,682	1,894,493	180,958	1,398,307	1,187,891	334,547	991,336	14,301,956		
	8. Jurisdictional Demand Recoverable Costs (B)	46,000	(9,984)	2,297	453	19,415	(8,713)	21,151	0	666	1,476	305	4,164	77,231		
	9. Total Jurisdictional Recoverable Costs for O&M															
	Activities (Lines 7 + 8)	\$738,601	\$332,017	\$1,464,995	\$2,638,880	\$1,012,431	\$2,176,969	\$1,915,644	\$180,958	1,398,973	1,189,367	\$334,852	\$995,500	\$14,379,187		
	whisi															×οō

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

Environmental Cost Recovery Clause (ECRC) Calculation of Final True-up Amount for the Period January 2020 to December 2020

Variance Report of Capital Investment Projects - Recoverable Costs

(In Dollars)

Instrument Audur Fundam Fundam 1. Description of Investment Projects a. Big Bend Units 1 & 2 Flue Gas Desulfutization Integration \$924,091 \$924,091 \$90 0.0% c. Big Bend Units 1 & 2 Flue Gas Conditioning 221,125 221,125 0 0.0% c. Big Bend Unit 4 Continuous Emissions Monitors 47,462 47,462 0 0.0% c. Big Bend Fuel Oil Tank # 1 Upgrade 68,615 68,615 0 0.0% e. Big Bend Unit 2 Classifier Replacement 73,018 73,018 0 0.0% g. Big Bend Group Trank # 2 Upgrade 112,855 112,855 0 0.0% i. Big Bend Unit 2 Classifier Replacement 73,018 0 0.0% j. Big Bend PM Minimization and Utilization 1.536,807 0 0.0% j. Big Bend PM Minimization and Monitoring 1.726,237 1.726,237 0 0.0% n. Big Bend Unit 2 Pre-SCR 123,724 10 0.0% 0.0% 0.0%	Line		(1) Actual	(2) Actual/Estimated Projection	(3) Variance Amount	(4) Percent
a. Éig Bend Unit 3 Flue Gas Desuffurization Integration \$924,091 \$924,091 \$90 0.0% b. Big Bend Units 1 & 2 Flue Gas Conditioning 221,125 221,125 0 0.0% c. Big Bend Fuel Oil Tank # 1 Upgrade 68,615 68,615 0 0.0% d. Big Bend Fuel Oil Tank # 2 Upgrade 112,855 112,855 0 0.0% g. Big Bend Unit 2 Classifier Replacement 73,018 73,018 0 0.0% g. Big Bend Unit 2 Classifier Replacement 53,081 53,081 0.0% 0.0% i. Big Bend FGD Optimization and Utilization 1,546,807 1,536,807 0 0.0% i. Big Bend PO, Emissions Reduction 490,945 0 0.0% 0.0% n. Big Bend VD, Emissions Reduction 490,945 0 0.0% 0.0% n. Big Bend VD, Emissions Reduction 106,750 106,750 0 0.0% n. Big Bend Unit 4 COFA 128,720 129,720 0 0.0% 0.0% <t< td=""><td>Line</td><td>-</td><td>Actual</td><td>Појескоп</td><td>Amount</td><td>reicent</td></t<>	Line	-	Actual	Појескоп	Amount	reicent
a. Éig Bend Unit 3 Flue Gas Desuffurization Integration \$924,091 \$924,091 \$90 0.0% b. Big Bend Units 1 & 2 Flue Gas Conditioning 221,125 221,125 0 0.0% c. Big Bend Fuel Oil Tank # 1 Upgrade 68,615 68,615 0 0.0% d. Big Bend Fuel Oil Tank # 2 Upgrade 112,855 112,855 0 0.0% g. Big Bend Unit 2 Classifier Replacement 73,018 73,018 0 0.0% g. Big Bend Unit 2 Classifier Replacement 53,081 53,081 0.0% 0.0% i. Big Bend FGD Optimization and Utilization 1,546,807 1,536,807 0 0.0% i. Big Bend PO, Emissions Reduction 490,945 0 0.0% 0.0% n. Big Bend VD, Emissions Reduction 490,945 0 0.0% 0.0% n. Big Bend VD, Emissions Reduction 106,750 106,750 0 0.0% n. Big Bend Unit 4 COFA 128,720 129,720 0 0.0% 0.0% <t< td=""><td>1.</td><td>Description of Investment Projects</td><td></td><td></td><td></td><td></td></t<>	1.	Description of Investment Projects				
c. Big Bend Unit 4 Continuous Emissions Monitors 47,462 47,462 0 0.0% d. Big Bend Fuel Oil Tank # 1 Upgrade 68,615 68,615 0.0% e. Big Bend Unit 1 Classifier Replacement 73,018 73,018 0.0% g. Big Bend Unit 2 Classifier Replacement 53,081 0.0% 0.0% h. Big Bend Unit 2 Classifier Replacement 53,081 0.0% 0.0% i. Big Bend Section 114 Mercury Testing Platform 6,161 8,161 0.0% i. Big Bend FGD Optimization and Ultization 1.536,807 1.536,807 0.0% k. Big Bend Unit 4 SOFA 190,945 0.0% 0.0% h. Big Bend Unit 4 SOFA 189,720 0.0% 0.0% n. Big Bend Unit 2 FPe-SCR 129,410 0.0% 0.0% g. Big Bend Unit 2 SCR 222,214 222,214 0.0% 0.0% g. Big Bend Unit 2 SCR 8,118,899 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0%			\$924,091	\$924,091	\$0	0.0%
d. Big Bend Fuel Oil Tank # 1 Upgrade 68,615 68,615 0,0% e. Big Bend Tuel Oil Tank # 2 Upgrade 112,855 112,855 0,0% g. Big Bend Unit 1 Classifier Replacement 73,018 73,018 0,0% g. Big Bend Unit 2 Classifier Replacement 53,081 53,081 0,0% h. Big Bend Unit 2 Classifier Replacement 53,081 53,081 0,0% h. Big Bend FGD Optimization and Utilization 8,161 8,161 0,0% k. Big Bend PGD Optimization and Monitoring 1,726,237 1,726,237 0 0,0% k. Big Bend PM Minimization and Monitoring 1,726,237 1,726,237 0 0,0% n. Big Bend Unit 4 SOFA 189,720 0 0,0% 0 0,0% n. Big Bend Unit 3 Pre-SCR 123,724 123,724 0 0,0% g. Big Bend Unit 1 Pre-SCR 7,398,711 0 0,0% 0 0,0% 0 0,0% 0 0,0% 0 0,0% 0		b. Big Bend Units 1 & 2 Flue Gas Conditioning	221,125	221,125	0	0.0%
e. Big Bend Fuel Oil Tank # 2 Upgrade 112,855 112,855 0 0.0% f. Big Bend Unit 2 Classifier Replacement 73,018 73,018 0 0.0% g. Big Bend Unit 2 Classifier Replacement 53,081 0 0.0% h. Big Bend Section 114 Mercury Testing Platform 8,161 8,161 0 0.0% i. Big Bend FGD Optimization and Utilization 1,536,807 0 0.0% k. Big Bend PO Deptimization and Monitoring 1,726,237 1,726,237 0 0.0% n. Polk NO, Emissions Reduction 106,750 106,750 0 0.0% n. Big Bend Unit 2 Pre-SCR 129,410 129,410 0 0.0% g. Big Bend Unit 2 Pre-SCR 123,724 0 0.0% 0.0% r. Big Bend Unit 3 CR 7,398,711 7,398,711 0 0.0% r. Big Bend Unit 3 SCR 6,610,540 6,610,540 0 0.0% r. Big Bend Unit 3 SCR 5,300,112 0		c. Big Bend Unit 4 Continuous Emissions Monitors	47,462	47,462	0	0.0%
f. Big Bend Unit 1 Classifier Replacement 73,018 73,018 73,018 0.0% g. Big Bend Unit 2 Classifier Replacement 53,081 53,081 0.0% h. Big Bend Section 114 Mercury Testing Platform 8,161 8,161 0.0% i. Big Bend Hortz 1 & 2 FGD 5,648,115 5,648,115 0.0% j. Big Bend NO ₂ Emissions Reduction 490,945 0.0% 0.0% k. Big Bend PM Minimization and Monitoring 1,726,237 1,726,237 0.0% m. Polk NO ₂ Emissions Reduction 106,750 106,750 0.0% n. Big Bend Unit 4 SOFA 189,720 0 0.0% n. Big Bend Unit 2 Pre-SCR 129,410 10 0.0% p. Big Bend Unit 3 Pre-SCR 222,214 222,214 0 0.0% s. Big Bend Unit 3 SCR 6,610,540 0 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0		d. Big Bend Fuel Oil Tank # 1 Upgrade	68,615	68,615	0	0.0%
g. Big Bend Unit 2 Classifier Replacement 53,081 53,081 0 0.0% h. Big Bend Section 114 Mercury Testing Platform 8,161 8,161 0 0.0% i. Big Bend Units 1 & 2 FGD 5,648,115 0 0.0% j. Big Bend FGD Optimization and Utilization 1,536,807 1,536,807 0 0.0% k. Big Bend PM Minimization and Monitoring 1,726,237 1,726,237 0 0.0% n. Polk NO, Emissions Reduction 106,750 106,750 0 0.0% n. Big Bend Unit 4 SOFA 189,720 189,720 0 0.0% o. Big Bend Unit 2 Pre-SCR 123,724 123,724 0 0.0% g. Big Bend Unit 3 Pre-SCR 222,214 222,214 0 0.0% r. Big Bend Unit 3 SCR 6,610,540 6,610,540 0 0.0% s. Big Bend Unit 3 SCR 2,039,210 0 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0		e. Big Bend Fuel Oil Tank # 2 Upgrade	112,855	112,855	0	0.0%
h. Big Bend Section 114 Mercury Testing Platform 8,161 8,161 8,161 0.0% i. Big Bend Units 1 & 2 FGD 5,648,115 0 0.0% j. Big Bend FGD Optimization and Utilization 1,536,807 1,536,807 0.0% k. Big Bend PGD Optimization and Monitoring 1,726,237 0 0.0% n. Big Bend Unit 4 SOFA 106,750 106,750 0 0.0% n. Big Bend Unit 4 SOFA 189,720 189,720 0 0.0% n. Big Bend Unit 4 Pre-SCR 129,410 129,410 0 0.0% g. Big Bend Unit 2 Pre-SCR 123,724 123,724 0 0.0% g. Big Bend Unit 3 SCR 222,214 0 0.0%		f. Big Bend Unit 1 Classifier Replacement	73,018	73,018	0	0.0%
i. Big Bend Units 1 & 2 FGD 5,648,115 5,648,115 0 0.0% j. Big Bend FGD Optimization and Utilization 1,536,807 1,536,807 0 0.0% k. Big Bend PM Minimization and Monitoring 1,726,237 1,726,237 0 0.0% m. Polk NO, Emissions Reduction 106,750 106,750 0 0.0% n. Big Bend Unit 4 SOFA 189,720 189,720 0 0.0% n. Big Bend Unit 2 Pre-SCR 123,724 123,724 0 0.0% p. Big Bend Unit 3 Pre-SCR 222,214 0 0.0% r. Big Bend Unit 3 Pre-SCR 222,214 0 0.0% r. Big Bend Unit 3 SCR 8,118,899 0 0.0% r. Big Bend Unit 3 SCR 6,610,540 6,610,540 0 0.0% u. Big Bend FGD System Reliability 2,039,210 2,039,210 0.0% 0.0% w. Big Bend GGD System Reliability 2,017,798 2,017,798 0 0.0% w. Big Bend Caal Combustion Residual Rule (CCR Rule) 136,724			53,081	53,081	0	0.0%
j. Big Bend FGD Optimization and Utilization 1,536,807 1,536,807 0 0.0% k. Big Bend NO, Emissions Reduction 490,945 0 0.0% l. Big Bend PM Minimization and Monitoring 1,726,237 1,726,237 0 0.0% m. Polk NO, Emissions Reduction 106,750 106,750 0 0.0% n. Big Bend Unit 4 SOFA 189,720 189,720 0 0.0% o. Big Bend Unit 2 Pre-SCR 129,410 129,410 0 0.0% g. Big Bend Unit 2 Pre-SCR 123,724 0 0.0% g. Big Bend Unit 3 Pre-SCR 222,214 222,214 0.0% r. Big Bend Unit 3 CR 7,398,711 7,398,711 0 0.0% s. Big Bend Unit 3 SCR 6,610,540 6,610,540 0 0.0% v. Big Bend Hit 3 SCR 5,300,112 0 0.0% 0.0% v. Big Bend GD System Reliability 2,039,210 2,039,210 0 0.0% v. Big Bend Goal Combustion Residual Rule (CCR Rule) 136,724 162,574		 Big Bend Section 114 Mercury Testing Platform 	8,161	8,161	0	0.0%
k. Big Bend NO _x Emissions Reduction 490,945 490,945 0 0.0% I. Big Bend PM Minimization and Monitoring 1,726,237 1,726,237 0 0.0% m. Polk NO _x Emissions Reduction 106,750 106,750 0 0.0% n. Big Bend Unit 4 SOFA 189,720 189,720 0 0.0% o. Big Bend Unit 2 Pre-SCR 129,410 129,410 0 0.0% p. Big Bend Unit 3 Pre-SCR 123,724 123,724 0 0.0% g. Big Bend Unit 3 Pre-SCR 222,214 222,214 0 0.0% s. Big Bend Unit 3 SCR 6,610,540 6,610,540 0 0.0% s. Big Bend Unit 3 SCR 5,300,112 5,300,112 0 0.0% v. Big Bend Unit 4 SCR 5,300,112 0 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0%		i. Big Bend Units 1 & 2 FGD	5,648,115	5,648,115	0	0.0%
I. Big Bend PM Minimization and Monitoring 1,726,237 1,726,237 0 0.0% m. Polk NO, Emissions Reduction 106,750 106,750 0 0.0% n. Big Bend Unit 4 SOFA 189,720 189,720 0 0.0% o. Big Bend Unit 1 Pre-SCR 129,410 129,410 0 0.0% p. Big Bend Unit 2 Pre-SCR 123,724 123,724 0 0.0% q. Big Bend Unit 3 Pre-SCR 222,214 222,214 0 0.0% s. Big Bend Unit 3 SCR 6,610,540 6,610,540 0 0.0% s. Big Bend Unit 3 SCR 6,610,540 6,610,540 0 0.0% u. Big Bend Unit 3 SCR 6,610,540 6,610,540 0 0.0% u. Big Bend FG D System Reliability 2,039,210 2,039,210 0.0% 0.0% w. Mercury Air Toxics Standards 795,655 795,655 0 0.0% x. S0_Emissions Allowances (2,658) 0 0.0% 0.0% 0.0% z. Big Bend Gypsum Storage Facil		j. Big Bend FGD Optimization and Utilization	1,536,807	1,536,807	0	0.0%
m. Polk NO, Emissions Reduction 106,750 106,750 0 0.0% n. Big Bend Unit 4 SOFA 189,720 189,720 0 0.0% o. Big Bend Unit 2 Pre-SCR 129,410 129,410 0 0.0% p. Big Bend Unit 2 Pre-SCR 123,724 123,724 0 0.0% q. Big Bend Unit 3 Pre-SCR 222,214 0 0.0% r. Big Bend Unit 3 SCR 0.0% 0.0% 0.0% s. Big Bend Unit 3 SCR 0.0% 0.0% 0.0% t. Big Bend Unit 3 SCR 0.0% 0.0% 0.0% t. Big Bend Unit 3 SCR 6,610,540 0 0.0% u. Big Bend Unit 4 SCR 5,300,112 5,300,112 0 0.0% w. Big Bend Grob System Reliability 2,039,210 0 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0%		 Big Bend NO_x Emissions Reduction 	490,945	490,945	0	0.0%
n. Big Bend Unit 4 SOFA 189,720 189,720 0 0.0% o. Big Bend Unit 1 Pre-SCR 129,410 129,410 0 0.0% p. Big Bend Unit 2 Pre-SCR 123,724 123,724 0 0.0% q. Big Bend Unit 3 Pre-SCR 222,214 222,214 0 0.0% r. Big Bend Unit 3 SCR 7,398,711 7,398,711 0 0.0% s. Big Bend Unit 3 SCR 8,118,899 8,118,899 0 0.0% s. Big Bend Unit 4 SCR 5,300,112 5,300,112 0 0.0% v. Big Bend Gp System Reliability 2,039,210 2,039,210 0.0% 0.0% w. Big Bend Gpsysum Storage Facility 2,017,798 2,017,798 0 0.0% x. S02 Emissions Allowances (2,658) (2,658) 0 0.0% x. S02 Emissions Allowances (2,6470 79,304 (52,850) -15.9% a. Coal Combustion Residual Rule (CCR Rule) 136,724 162,		I. Big Bend PM Minimization and Monitoring	1,726,237	1,726,237	0	0.0%
o. Big Bend Unit 1 Pre-SCR 129,410 129,410 0 0.0% p. Big Bend Unit 2 Pre-SCR 123,724 123,724 0 0.0% q. Big Bend Unit 3 Pre-SCR 222,214 222,214 0 0.0% r. Big Bend Unit 1 SCR 7,398,711 7,398,711 0 0.0% s. Big Bend Unit 3 SCR 8,118,899 8,118,899 0 0.0% t. Big Bend Unit 3 SCR 6,610,540 6,610,540 0 0.0% u. Big Bend FGD System Reliability 2,039,210 2,039,210 0.0% v. Big Bend GpD System Reliability 2,039,210 2,039,210 0.0% w. Mercury Air Toxics Standards 795,655 795,655 0 0.0% x. S0_2 Emissions Allowances (2,658) 0 0.0% 0.0% y. Big Bend Coal Combustion Residual Rule (CCR Rule) 136,724 162,574 (25,850) -15.9% a. Coal Combustion Residuals (CCR-Phase II) 69,167 108,456		m. Polk NO _x Emissions Reduction	106,750	106,750	0	0.0%
o. Big Bend Unit 1 Pre-SCR 129,410 129,410 0 0.0% p. Big Bend Unit 2 Pre-SCR 123,724 123,724 0 0.0% q. Big Bend Unit 3 Pre-SCR 222,214 222,214 0 0.0% r. Big Bend Unit 1 SCR 7,398,711 7,398,711 0 0.0% s. Big Bend Unit 3 SCR 8,118,899 8,118,899 0 0.0% t. Big Bend Unit 3 SCR 6,610,540 6,610,540 0 0.0% u. Big Bend FGD System Reliability 2,039,210 2,039,210 0.0% v. Big Bend GpD System Reliability 2,039,210 2,039,210 0.0% w. Mercury Air Toxics Standards 795,655 795,655 0 0.0% x. S0_2 Emissions Allowances (2,658) 0 0.0% 0.0% y. Big Bend Coal Combustion Residual Rule (CCR Rule) 136,724 162,574 (25,850) -15.9% a. Coal Combustion Residuals (CCR-Phase II) 69,167 108,456		n. Big Bend Unit 4 SOFA	189.720	189.720	0	0.0%
p. Big Bend Unit 2 Pre-SCR 123,724 122,724 0 0.0% q. Big Bend Unit 3 Pre-SCR 222,214 222,214 0 0.0% r. Big Bend Unit 1 SCR 7,398,711 7,398,711 0 0.0% s. Big Bend Unit 2 SCR 8,118,899 0 0.0% t. Big Bend Unit 3 SCR 6,610,540 6,610,540 0 0.0% u. Big Bend Unit 4 SCR 5,300,112 5,300,112 0 0.0% v. Big Bend FGD System Reliability 2,039,210 2,039,210 0 0.0% v. Big Bend Gps Standards 795,655 795,655 0 0.0% x. S02 Emissions Allowances (2,658) (2,658) 0 0.0% x. S02 Emissions Allowances (2,658) (2,658) 0 0.0% z. Big Bend Gal Combustion Residual Rule (CCR Rule) 136,724 162,574 (25,850) -15.9% a. Coal Combustion Residuals (CCR-Phase II) 69,167 108,456 (39,289) -36.2% ab. Big Bend Unit 1 Sec. 316(b) Impingement Mortality 30,848 31,605 (757) -2.4% 2. Total Investment Projects - Recoverable Costs \$4		6	,	,		
q. Big Bend Unit 3 Pre-SCR 222,214 222,214 0 0.0% r. Big Bend Unit 1 SCR 7,398,711 7,398,711 0 0.0% s. Big Bend Unit 2 SCR 8,118,899 8,118,899 0 0.0% t. Big Bend Unit 3 SCR 6,610,540 6,610,540 0 0.0% u. Big Bend Unit 4 SCR 5,300,112 5,300,112 0 0.0% v. Big Bend FGD System Reliability 2,039,210 2,039,210 0 0.0% w. Mercury Air Toxics Standards 795,655 795,655 0 0.0% x. S0_2 Emissions Allowances (2,658) (2,658) 0 0.0% x. S0_2 Emissions Allowances (2,658) 0 0.0% x. S0_2 Emissions Allowances (2,658) 0 0.0% x. S0_2 Emissions Allowances (2,658) 0 0.0% x. Big Bend Coal Combustion Residual Rule (CCR Rule) 136,724 162,574 (25,850) -15.9% aa. Coal Combustion Residuals (CCR-Phase II) 69,167 108,456 (39,289) -36.2% ab. Big Bend ELG Compliance 26,470 79,304 (52,834) -66.6%			,	,	0	0.0%
s. Big Bend Unit 2 SCR 8,118,899 8,118,899 0 0.0% t. Big Bend Unit 3 SCR 6,610,540 6,610,540 0 0.0% u. Big Bend Unit 4 SCR 5,300,112 5,300,112 0 0.0% v. Big Bend FGD System Reliability 2,039,210 2,039,210 0 0.0% w. Mercury Air Toxics Standards 795,655 795,655 0 0.0% x. S0 ₂ Emissions Allowances (2,658) (2,658) 0 0.0% x. S0 ₂ Emissions Allowances (2,658) (2,658) 0 0.0% x. S0 ₂ Emissions Allowances (2,658) (2,017,798 0 0.0% x. S0 ₂ Emissions Allowances (2,658) 0 0.0% 0.0% z. Big Bend Coal Combustion Residual Rule (CCR Rule) 136,724 162,574 (25,850) -15.9% a. Coal Combustion Residuals (CCR-Phase II) 69,167 108,456 (39,289) -36.2% ab. Big Bend Unit 1 Sec. 316(b) Impingement Mortality 30,848 31,605 (757) -2.4% <tr< td=""><td></td><td></td><td>222,214</td><td>222,214</td><td>0</td><td>0.0%</td></tr<>			222,214	222,214	0	0.0%
t. Big Bend Unit 3 SCR 6,610,540 6,610,540 0 0.0% u. Big Bend Unit 4 SCR 5,300,112 5,300,112 0 0.0% v. Big Bend FGD System Reliability 2,039,210 2,039,210 0 0.0% w. Mercury Air Toxics Standards 795,655 795,655 0 0.0% x. S02 Emissions Allowances (2,658) (2,658) 0 0.0% y. Big Bend Gypsum Storage Facility 2,017,798 2,017,798 0 0.0% z. Big Bend Coal Combustion Residual Rule (CCR Rule) 136,724 162,574 (25,850) -15.9% aa. Coal Combustion Residuals (CCR-Phase II) 69,167 108,456 (39,289) -36.2% ab. Big Bend ELG Compliance 26,470 79,304 (52,834) -66.6% ac. Big Bend Unit 1 Sec. 316(b) Impingement Mortality 30,848 31,605 (757) -2.4% 2. Total Investment Projects - Recoverable Costs \$44,223,806 \$44,342,536 (\$118,730) -0.3% 3. Recoverable Costs Allocated to Energy \$43,779,127 <t< td=""><td></td><td>r. Big Bend Unit 1 SCR</td><td>7,398,711</td><td>7,398,711</td><td>0</td><td>0.0%</td></t<>		r. Big Bend Unit 1 SCR	7,398,711	7,398,711	0	0.0%
u. Big Bend Unit 4 SCR 5,300,112 5,300,112 0 0.0% v. Big Bend FGD System Reliability 2,039,210 2,039,210 0 0.0% w. Mercury Air Toxics Standards 795,655 795,655 0 0.0% x. S02 Emissions Allowances (2,658) (2,658) 0 0.0% y. Big Bend Gypsum Storage Facility 2,017,798 2,017,798 0 0.0% z. Big Bend Coal Combustion Residual Rule (CCR Rule) 136,724 162,574 (25,850) -15.9% aa. Coal Combustion Residuals (CCR-Phase II) 69,167 108,456 (39,289) -36.2% ab. Big Bend ELG Compliance 26,470 79,304 (52,834) -66.6% ac. Big Bend Unit 1 Sec. 316(b) Impingement Mortality 30,848 31,605 (757) -2.4% 2. Total Investment Projects - Recoverable Costs \$44,223,806 \$44,342,536 (\$118,730) -0.3% 3. Recoverable Costs Allocated to Energy \$43,779,127 \$43,779,127 \$0 0.0%		s. Big Bend Unit 2 SCR	8,118,899	8,118,899	0	0.0%
v. Big Bend FGD System Reliability 2,039,210 2,039,210 0 0.0% w. Mercury Air Toxics Standards 795,655 795,655 0 0.0% x. S0 ₂ Emissions Allowances (2,658) (2,658) 0 0.0% y. Big Bend Gypsum Storage Facility 2,017,798 2,017,798 0 0.0% z. Big Bend Coal Combustion Residual Rule (CCR Rule) 136,724 162,574 (25,850) -15.9% aa. Coal Combustion Residuals (CCR-Phase II) 69,167 108,456 (39,289) -36.2% ab. Big Bend ELG Compliance 26,470 79,304 (52,834) -66.6% ac. Big Bend Unit 1 Sec. 316(b) Impingement Mortality 30,848 31,605 (757) -2.4% 2. Total Investment Projects - Recoverable Costs \$44,223,806 \$44,342,536 (\$118,730) -0.3% 3. Recoverable Costs Allocated to Energy \$43,779,127 \$43,779,127 \$0 0.0%		t. Big Bend Unit 3 SCR	6,610,540	6,610,540	0	0.0%
w. Mercury Air Toxics Standards 795,655 795,655 0 0.0% x. S0 ₂ Emissions Allowances (2,658) (2,658) 0 0.0% y. Big Bend Gypsum Storage Facility 2,017,798 2,017,798 0 0.0% z. Big Bend Coal Combustion Residual Rule (CCR Rule) 136,724 162,574 (25,850) -15.9% aa. Coal Combustion Residuals (CCR-Phase II) 69,167 108,456 (39,289) -36.2% ab. Big Bend ELG Compliance 26,470 79,304 (52,834) -66.6% ac. Big Bend Unit 1 Sec. 316(b) Impingement Mortality 30,848 31,605 (757) -2.4% 2. Total Investment Projects - Recoverable Costs \$44,223,806 \$44,342,536 (\$118,730) -0.3% 3. Recoverable Costs Allocated to Energy \$43,779,127 \$43,779,127 \$0 0.0%		u. Big Bend Unit 4 SCR	5,300,112	5,300,112	0	0.0%
x. S02 Emissions Allowances (2,658) (2,658) 0 0.0% y. Big Bend Gypsum Storage Facility 2,017,798 2,017,798 0 0.0% z. Big Bend Coal Combustion Residual Rule (CCR Rule) 136,724 162,574 (25,850) -15.9% aa. Coal Combustion Residuals (CCR-Phase II) 69,167 108,456 (39,289) -36.2% ab. Big Bend ELG Compliance 26,470 79,304 (52,834) -66.6% ac. Big Bend Unit 1 Sec. 316(b) Impingement Mortality 30,848 31,605 (757) -2.4% 2. Total Investment Projects - Recoverable Costs \$44,223,806 \$44,342,536 (\$118,730) -0.3% 3. Recoverable Costs Allocated to Energy \$43,779,127 \$43,779,127 \$0 0.0%		v. Big Bend FGD System Reliability	2,039,210	2,039,210	0	0.0%
y. Big Bend Gypsum Storage Facility 2,017,798 2,017,798 0 0.0% z. Big Bend Coal Combustion Residual Rule (CCR Rule) 136,724 162,574 (25,850) -15.9% aa. Coal Combustion Residuals (CCR-Phase II) 69,167 108,456 (39,289) -36.2% ab. Big Bend ELG Compliance 26,470 79,304 (52,834) -66.6% ac. Big Bend Unit 1 Sec. 316(b) Impingement Mortality 30,848 31,605 (757) -2.4% 2. Total Investment Projects - Recoverable Costs \$44,223,806 \$44,342,536 (\$118,730) -0.3% 3. Recoverable Costs Allocated to Energy \$43,779,127 \$43,779,127 \$0 0.0%		w. Mercury Air Toxics Standards	795,655	795,655	0	0.0%
z. Big Bend Coal Combustion Residual Rule (CCR Rule) aa. Coal Combustion Residuals (CCR-Phase II) ab. Big Bend ELG Compliance ac. Big Bend Unit 1 Sec. 316(b) Impingement Mortality 136,724 69,167 26,470 30,848 162,574 30,8456 30,9289 30,848 (25,850) 30,9289 36,2% 30,848 -15.9% (39,289) -36.2% 30,848 2. Total Investment Projects - Recoverable Costs \$44,223,806 \$44,342,536 (\$118,730) -0.3% 3. Recoverable Costs Allocated to Energy \$43,779,127 \$43,779,127 \$0 0.0%		x. S0 ₂ Emissions Allowances	(2,658)	(2,658)	0	0.0%
z. Big Bend Coal Combustion Residual Rule (CCR Rule) aa. Coal Combustion Residuals (CCR-Phase II) ab. Big Bend ELG Compliance ac. Big Bend Unit 1 Sec. 316(b) Impingement Mortality 136,724 69,167 26,470 30,848 162,574 30,8456 30,9289 30,848 (25,850) 30,9289 36,2% 30,848 -15.9% (39,289) -36.2% 30,848 2. Total Investment Projects - Recoverable Costs \$44,223,806 \$44,342,536 (\$118,730) -0.3% 3. Recoverable Costs Allocated to Energy \$43,779,127 \$43,779,127 \$0 0.0%		y. Big Bend Gypsum Storage Facility	2,017,798	2,017,798	0	0.0%
ab. Big Bend ELG Compliance 26,470 79,304 (52,834) -66.6% ac. Big Bend Unit 1 Sec. 316(b) Impingement Mortality 30,848 31,605 (757) -2.4% 2. Total Investment Projects - Recoverable Costs \$44,223,806 \$44,342,536 (\$118,730) -0.3% 3. Recoverable Costs Allocated to Energy \$43,779,127 \$43,779,127 \$0 0.0%			136,724	162,574	(25,850)	-15.9%
ac. Big Bend Unit 1 Sec. 316(b) Impingement Mortality 30,848 31,605 (757) -2.4% 2. Total Investment Projects - Recoverable Costs \$44,223,806 \$44,342,536 (\$118,730) -0.3% 3. Recoverable Costs Allocated to Energy \$43,779,127 \$43,779,127 \$0 0.0%		aa. Coal Combustion Residuals (CCR-Phase II)	69,167	108,456	(39,289)	-36.2%
2. Total Investment Projects - Recoverable Costs \$44,223,806 \$44,342,536 (\$118,730) -0.3% 3. Recoverable Costs Allocated to Energy \$43,779,127 \$43,779,127 \$0 0.0%		ab. Big Bend ELG Compliance	26,470	79,304	(52,834)	-66.6%
3. Recoverable Costs Allocated to Energy \$43,779,127 \$43,779,127 \$0 0.0%		ac. Big Bend Unit 1 Sec. 316(b) Impingement Mortality	30,848	31,605	(757)	-2.4%
6	2.	Total Investment Projects - Recoverable Costs	\$44,223,806	\$44,342,536	(\$118,730)	-0.3%
67 ·	3.	Recoverable Costs Allocated to Energy	\$43,779,127	\$43,779,127	\$0	0.0%
	4.	Recoverable Costs Allocated to Demand	\$444,679		(\$118,730)	-21.1%

Notes:

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

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

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

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

Tampa Electric Company Environmental Cost Recovery Clause (ECRC) Calculation of Final True-up Amount for the Period January 2020 to December 2020

Capital Investment Projects-Recoverable Costs (in Dollars)

Line	Description (A)	Actual January	Actual February	Actual March	Actual April	Actual Mav	Actual June	Actual Julv	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total	Method of 0 Demand	Classification Energy
								y								
1. a.	Big Bend Unit 3 Flue Gas Desulfurization Integration	\$77,713	\$77,527	\$77,343	\$77,158	\$76,972	\$76,787	\$77,234	\$77,046	\$76,859	\$76,671	\$76,484	\$76,297	\$924,091		\$924,091
b.	Big Bend Units 1 and 2 Flue Gas Conditioning	18,984	18,880	18,776	18,673	18,570	18,465	18,392	18,287	18,182	18,077	17,972	17,867	221,125		221,125
с.	Big Bend Unit 4 Continuous Emissions Monitors	4,026	4,012	3,996	3,982	3,967	3,952	3,959	3,943	3,929	3,913	3,899	3,884	47,462	000.045	47,462
d.	Big Bend Fuel Oil Tank # 1 Upgrade Big Bend Fuel Oil Tank # 2 Upgrade	5,895 9,697	5,863 9.642	5,829 9,588	5,797 9,534	5,764 9.481	5,731 9.427	5,706 9,384	5,672 9.330	5,640 9,275	5,606 9,221	5,572 9,166	5,540 9,110	68,615 112,855	\$68,615 112,855	
e. f	Big Bend Unit 1 Classifier Replacement	6,229	6.201	6,173	9,534 6.144	6,117	9,427 6.089	9,384 6.082	6.054	6.025	5.997	5,968	5,939	73,018	112,000	73,018
I. G	Big Bend Unit 2 Classifier Replacement	4,522	4,503	4,482	4,463	4,444	4,424	4,423	4,403	4.384	4.364	4,345	4.324	53,081		53.081
y. h	Big Bend Section 114 Mercury Testing Platform	4,522	4,503	4,402	682	681	678	4,423	4,403	4,304	676	4,343	4,324	8,161		8.161
i.	Big Bend Units 1 & 2 FGD	478,583	476,901	475,221	473.540	471.860	470.179	471,229	469,526	467,824	466,120	464.417	462.715	5,648,115		5.648.115
i.	Big Bend FGD Optimization and Utilization	129.227	128,921	128,615	128,309	128.004	127.698	128,447	128,137	127,827	127.518	127.207	126,897	1,536,807		1,536,807
,. k.	Big Bend NO _x Emissions Reduction	41.071	41.006	40,940	40.875	40.810	40,744	41.082	41.016	40,950	40.883	40.817	40,751	490,945		490,945
I.	Big Bend PM Minimization and Monitoring	145.465	145,074	144,683	144,292	143.902	143,511	144,208	143,812	143,416	143,020	142,625	142,229	1,726,237		1,726,237
m		9,023	8,995	8,967	8.938	8.910	8.881	8,911	8,882	8,854	8.825	8,797	8,767	106,750		106,750
n.	Big Bend Unit 4 SOFA	15.974	15.934	15.893	15.852	15.810	15,769	15.852	15.811	15,769	15,727	15.685	15.644	189,720		189,720
0.	Big Bend Unit 1 Pre-SCR	10,944	10,909	10,874	10.838	10,803	10,768	10,802	10,766	10,730	10,694	10,659	10,623	129,410		129,410
p.	Big Bend Unit 2 Pre-SCR	10.447	10.416	10.385	10.353	10.322	10,291	10.331	10,299	10,267	10.236	10.204	10.173	123,724		123,724
q.	Big Bend Unit 3 Pre-SCR	18,730	18,679	18,628	18,577	18,526	18,475	18,563	18,511	18,459	18,407	18,355	18,304	222,214		222,214
r.	Big Bend Unit 1 SCR	625,491	623,508	621,523	619,540	617,555	615,572	617,612	615,602	613,592	611,582	609,572	607,562	7,398,711		7,398,711
S.	Big Bend Unit 2 SCR	685,248	683,243	681,238	679,234	677,230	675,225	677,991	675,960	673,929	671,898	669,867	667,836	8,118,899		8,118,899
t.	Big Bend Unit 3 SCR	557,845	556,227	554,610	552,992	551,374	549,757	552,053	550,414	548,776	547,136	545,498	543,858	6,610,540		6,610,540
u.	Big Bend Unit 4 SCR	446,857	445,621	444,387	443,151	441,917	440,681	442,712	441,460	440,209	438,957	437,706	436,454	5,300,112		5,300,112
V.	Big Bend FGD System Reliability	170,984	170,653	170,322	169,991	169,660	169,329	170,551	170,215	169,880	169,544	169,208	168,873	2,039,210		2,039,210
W.	Mercury Air Toxics Standards	66,806	66,662	66,519	66,376	66,233	66,090	66,524	66,379	66,234	66,089	65,944	65,799	795,655		795,655
х.	SO ₂ Emissions Allowances (B)	(220)	(220)	(220)	(220)	(220)	(220)	(223)	(223)	(223)	(223)	(223)	(223)	(2,658)		(2,658)
у.	Big Bend Gypsum Storage Facility	169,224	168,891	168,558	168,225	167,892	167,559	168,751	168,414	168,077	167,740	167,402	167,065	2,017,798		2,017,798
Z.	Big Bend Coal Combustion Residual Rule (CCR Rule)	9,841	9,886	9,913	9,937	9,995	10,099	10,429	11,022	11,956	13,154	14,056	16,436	136,724	136,724	
aa		4,432	4,563	4,731	4,924	5,163	5,505	5,945	6,225	6,441	6,648	7,047	7,543	69,167	69,167	
at		907 395	931 431	1,016 718	1,153 1.051	1,292 1,196	1,446 1.530	1,616 1,941	1,731 2.168	1,835 3,744	1,964 5,436	2,698 5.789	9,881 6,449	26,470 30,848	26,470 30,848	
a	 Big Bend Unit 1 Impingement Mortality - 316(b) 	395	431	/18	1,051	1,196	1,530	1,941	2,168	3,744	5,436	5,789	6,449	30,848	30,848	
() 2.	Total Investment Projects - Recoverable Costs	3,725,028	3,714,545	3,704,392	3,694,361	3,684,230	3,674,442	3,691,189	3,681,542	3,673,518	3,665,880	3,657,410	3,657,269	44,223,806	\$444,679	\$43,779,127
3.	Recoverable Costs Allocated to Energy	3,693,861	3,683,229	3,672,597	3,661,965	3,651,339	3,640,704	3,656,168	3,645,394	3,634,627	3,623,851	3,613,082	3,602,310	43,779,127		43.779.127
4	Recoverable Costs Allocated to Demand	31,167	31,316	31,795	32,396	32,891	33,738	35,021	36,148	38,891	42,029	44,328	54,959	444.679	444.679	40,110,121
		01,101	01,010	01,100	02,000	02,001	00,700	00,021	00,110	00,001	12,020	1,020	01,000	,0/0	111,010	
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)	3,693,861	3,683,229	3,672,597	3,661,965	3,651,339	3,640,704	3,656,168	3,645,394	3,634,627	3,623,851	3,613,082	3,602,310	43,779,127		
8.	Jurisdictional Demand Recoverable Costs (D)	31,167	31,316	31,795	32,396	32,891	33,738	35,021	36,148	38,891	42,029	44,328	54,959	444,679		
9.	Total Jurisdictional Recoverable Costs for	CO 705 000	PO 744 545	\$3,704,392	\$3,694,361	\$3,684,230	\$3.674.442	CO 004 400	\$0.004 E 10	60.070.540	\$3,665,880	CO 057 410	\$0.0F7.000	£ 4 4 0000 0000		
	Investment Projects (Lines 7 + 8)	\$3,725,028	\$3,714,545	\$3,704,392	\$3,094,361	\$3,684,230	\$3,674,442	\$3,691,189	\$3,681,542	\$3,673,518	\$3,065,880	\$3,657,410	\$3,657,269	\$44,223,806		

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

Tampa Electric Company Environmental Cost Recovery Clause (ECRC) Calculation of Final True-up Amount for the Period January 2020 to December 2020

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments a. Expenditures/Additions b. Clearings to Plant c. Retirements d. Other - AFUDC (excl from CWIP)		\$0 0 0	\$0 0 0 0	\$0 0 0	\$0 0 0 0	\$0 0 0 0	\$0 0 0 0							
2. 3. 4. 5.	Plant-in-Service/Depreciation Base (A) Less: Accumulated Depreciation CWIP - Non-Interest Bearing Net Investment (Lines 2 + 3 + 4)	\$13,763,263 (6,132,393) 0 \$7,630,870	\$13,763,263 (6,161,231) 0 7,602,032	\$13,763,263 (6,190,069) 0 7,573,194	\$13,763,263 (6,218,907) 0 7,544,356	\$13,763,263 (6,247,745) 0 7,515,518	\$13,763,263 (6,276,583) 0 7,486,680	\$13,763,263 (6,305,421) 0 7,457,842	\$13,763,263 (6,334,259) 0 7,429,004	\$13,763,263 (6,363,097) 0 7,400,166	\$13,763,263 (6,391,935) 0 7,371,328	\$13,763,263 (6,420,773) 0 7,342,490	\$13,763,263 (6,449,611) 0 7,313,652	\$13,763,263 (6,478,449) 0 7,284,814	
6.	Average Net Investment		7,616,451	7,587,613	7,558,775	7,529,937	7,501,099	7,472,261	7,443,423	7,414,585	7,385,747	7,356,909	7,328,071	7,299,233	
7.	Return on Average Net Investment a. Equity Component Grossed Up For Ta b. Debt Component Grossed Up For Taxe		\$37,851 11,024	\$37,707 10,982	\$37,564 10,941	\$37,421 10,899	\$37,277 10,857	\$37,134 10,815	\$37,277 11,119	\$37,132 11,076	\$36,988 11,033	\$36,843 10,990	\$36,699 10,947	\$36,555 10,904	\$446,448 131,587
8.	Investment Expenses a. Depreciation (D) b. Amortization c. Dismantlement d. Property Taxes e. Other		28,838 0 0 0 0	28,838 0 0 0 0 0	346,056 0 0 0 0										
9.	Total System Recoverable Expenses (Line a. Recoverable Costs Allocated to Energy b. Recoverable Costs Allocated to Deman	y ,	77,713 77,713 0	77,527 77,527 0	77,343 77,343 0	77,158 77,158 0	76,972 76,972 0	76,787 76,787 0	77,234 77,234 0	77,046 77,046 0	76,859 76,859 0	76,671 76,671 0	76,484 76,484 0	76,297 76,297 0	924,091 924,091 0
10. 11.	Energy Jurisdictional Factor Demand Jurisdictional Factor		1.0000000 1.0000000												
12. 13. 14.	Retail Energy-Related Recoverable Costs Retail Demand-Related Recoverable Cost Total Jurisdictional Recoverable Costs (Li	ts (F)	77,713 0 \$77,713	77,527 0 \$77,527	77,343 0 \$77,343	77,158 0 \$77,158	76,972 0 \$76,972	76,787 0 \$76,787	77,234 0 \$77,234	77,046 0 \$77,046	76,859 0 \$76,859	76,671 0 \$76,671	76,484 0 \$76,484	76,297 0 \$76,297	924,091 0 \$924,091

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 5.9635% x 1/12 (Jan-Jun) and Line 6 x 6.0096% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 24.522% (expansion factor of 1.32830)

(C) Line 6 x 1.7369% x 1/12 (Jan-Jun) and Line 6 x 1.7926% x 1/12 (Jul-Dec)

(D) Applicable depreciation rate is 2.5%, 3.1%, and 3.4%

(E) Line 9a x Line 10

Environmental Cost Recovery Clause (ECRC) Calculation of Final True-up Amount for the Period

January 2020 to December 2020

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments a. Expenditures/Additions b. Clearings to Plant c. Retirements d. Other		\$0 0 0	\$0 0 0 0											
2. 3. 4. 5.	Plant-in-Service/Depreciation Base (A) Less: Accumulated Depreciation CWIP - Non-Interest Bearing Net Investment (Lines 2 + 3 + 4)	\$5,017,734 (4,566,662) 0 \$451,072	\$5,017,734 (4,582,803) 0 434,931	\$5,017,734 (4,598,944) 0 418,790	\$5,017,734 (4,615,085) 0 402,649	\$5,017,734 (4,631,226) 0 386,508	\$5,017,734 (4,647,367) 0 370,367	\$5,017,734 (4,663,508) 0 354,226	\$5,017,734 (4,679,649) 0 338,085	\$5,017,734 (4,695,790) 0 321,944	\$5,017,734 (4,711,931) 0 305,803	\$5,017,734 (4,728,072) 0 289,662	\$5,017,734 (4,744,213) 0 273,521	\$5,017,734 (4,760,354) 0 257,380	
6.	Average Net Investment		443,002	426,861	410,720	394,579	378,438	362,297	346,156	330,015	313,874	297,733	281,592	265,451	
7.	Return on Average Net Investment a. Equity Component Grossed Up For Ta b. Debt Component Grossed Up For Tax		\$2,202 641	\$2,121 618	\$2,041 594	\$1,961 571	\$1,881 548	\$1,800 524	\$1,734 517	\$1,653 493	\$1,572 469	\$1,491 445	\$1,410 421	\$1,329 397	\$21,195 6,238
8.	Investment Expenses a. Depreciation (D) b. Amortization c. Dismantlement d. Property Taxes e. Other		16,141 0 0 0 0	193,692 0 0 0 0											
9.	Total System Recoverable Expenses (Line a. Recoverable Costs Allocated to Energy b. Recoverable Costs Allocated to Demai	/	18,984 18,984 0	18,880 18,880 0	18,776 18,776 0	18,673 18,673 0	18,570 18,570 0	18,465 18,465 0	18,392 18,392 0	18,287 18,287 0	18,182 18,182 0	18,077 18,077 0	17,972 17,972 0	17,867 17,867 0	221,125 221,125 0
10. 11.	Energy Jurisdictional Factor Demand Jurisdictional Factor		1.0000000 1.0000000												
12. 13. 14.	Retail Energy-Related Recoverable Costs Retail Demand-Related Recoverable Cost Total Jurisdictional Recoverable Costs (Li	s (F)	18,984 0 \$18,984	18,880 0 \$18,880	18,776 0 \$18,776	18,673 0 \$18,673	18,570 0 \$18,570	18,465 0 \$18,465	18,392 0 \$18,392	18,287 0 \$18,287	18,182 0 \$18,182	18,077 0 \$18,077	17,972 0 \$17,972	17,867 0 \$17,867	221,125 0 \$221,125

Notes:

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(A) Applicable depreciable base for Big Bend; accounts 312.41 (\$2,676,217) and 312.42 (\$2,341,517).
 (B) Line 6 x 5.9635% x 1/12 (Jan-Jun) and Line 6 x 6.0096% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 24.522% (expansion factor of 1.32830)

(C) Line 6 x 1.7369% x 1/12 (Jan-Jun) and Line 6 x 1.7926% x 1/12 (Jul-Dec)

(D) Applicable depreciation rate is 4.0% and 3.7%

(E) Line 9a x Line 10

(F) Line 9b x Line 11

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Environmental Cost Recovery Clause (ECRC) Calculation of Final True-up Amount for the Period January 2020 to December 2020

Return on Capital Investments, Depreciation and Taxes

For Project: Big Bend Unit 4 Continuous Emissions Monitors

(in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
			,				,		,	<u> </u>	•				
1.	Investments		¢o	¢o	¢o	¢o	¢o	C O	C O	* 0	* 0	¢o	¢o	* 0	¢0
	 a. Expenditures/Additions b. Clearings to Plant 		\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	\$0 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
			0	0	Ŭ	0	0	Ū	Ū	0	0	0	Ŭ	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	(597,605)	(599,915)	(602,225)	(604,535)	(606,845)	(609,155)	(611,465)	(613,775)	(616,085)	(618,395)	(620,705)	(623,015)	(625,325)	
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)	\$268,606	266,296	263,986	261,676	259,366	257,056	254,746	252,436	250,126	247,816	245,506	243,196	240,886	
6.	Average Net Investment		267,451	265,141	262,831	260,521	258,211	255,901	253,591	251,281	248,971	246,661	244,351	242,041	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Ta	xes (B)	\$1,329	\$1,318	\$1,306	\$1,295	\$1,283	\$1,272	\$1,270	\$1,258	\$1,247	\$1,235	\$1,224	\$1,212	\$15,249
	b. Debt Component Grossed Up For Tax		387	384	380	377	374	370	379	375	372	368	365	362	4,493
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 e. Other		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 (Lin	es 7 + 8)	4,026	4,012	3,996	3,982	3,967	3,952	3,959	3,943	3,929	3,913	3,899	3,884	47,462
	a. Recoverable Costs Allocated to Energ		4,026	4,012	3,996	3,982	3,967	3,952	3,959	3,943	3,929	3,913	3,899	3,884	47,462
	b. Recoverable Costs Allocated to Dema	nd	0	0	0	0	0	0	0	0	0	0	0	0	0
40	Energy Inviolities of England		4 0000000	4 0000000	4 0000000	4 0000000	4 0000000	4 0000000	4 0000000	4 0000000	4 0000000	4 0000000	4 0000000	4 0000000	
10. 11.	Energy Jurisdictional Factor 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	1.0000000 1.0000000	
11.	Demana Junsuluinai 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	s (E)	4,026	4,012	3,996	3,982	3,967	3,952	3,959	3,943	3,929	3,913	3,899	3,884	47,462
13.	Retail Demand-Related Recoverable Cos		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Li	ines 12 + 13)	\$4,026	\$4,012	\$3,996	\$3,982	\$3,967	\$3,952	\$3,959	\$3,943	\$3,929	\$3,913	\$3,899	\$3,884	\$47,462
			-												

Notes:

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(A) Applicable depreciable base for Big Bend; account 315.44

(B) Line 6 x 5.9635% x 1/12 (Jan-Jun) and Line 6 x 6.0096% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 24.522% (expansion factor of 1.32830) (C) Line 6 x 1.7369% x 1/12 (Jan-Jun) and Line 6 x 1.7926% 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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Environmental Cost Recovery Clause (ECRC) Calculation of Final True-up Amount for the Period January 2020 to December 2020

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
											i i				
1.	Investments a. Expenditures/Additions		\$0	\$0	\$0	* 0	¢0	\$0	\$0	\$0	\$0	¢o	\$0	\$0	\$0
	 Experiations b. Clearings to Plant 		0 مۇ	φ0 0	ۍ ۵	\$0 0	\$0 0	ۍ ۵	\$U 0	\$U 0	\$U 0	\$0 0	ۍ ۵	\$U 0	\$U 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
			Ū	Ū	Ŭ	Ŭ	Ū	Ű	•	0	0	0	0	Ū	Ũ
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	(374,626)	(379,749)	(384,872)	(389,995)	(395,118)	(400,241)	(405,364)	(410,487)	(415,610)	(420,733)	(425,856)	(430,979)	(436,102)	
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)	\$122,952	117,829	112,706	107,583	102,460	97,337	92,214	87,091	81,968	76,845	71,722	66,599	61,476	
6.	Average Net Investment		120,391	115,268	110,145	105,022	99,899	94,776	89,653	84,530	79,407	74,284	69,161	64,038	
7.	Return on Average Net Investment														
1.	a. Equity Component Grossed Up For Ta	ixes (B)	\$598	\$573	\$547	\$522	\$496	\$471	\$449	\$423	\$398	\$372	\$346	\$321	\$5,516
	b. Debt Component Grossed Up For Tax		174	167	159	152	145	137	134	126	119	111	103	96	1,623
		00 (0)				102				.20			100		1,020
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 (Lin	es 7 + 8)	5.895	5.863	5.829	5.797	5.764	5,731	5,706	5.672	5.640	5,606	5,572	5,540	68,615
	a. Recoverable Costs Allocated to Energ		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Dema		5,895	5,863	5,829	5,797	5,764	5,731	5,706	5,672	5,640	5,606	5,572	5,540	68,615
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	1.00000000	1.0000000	1.0000000	1.00000000	1.00000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs	s (F)	0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Cos		5,895	5,863	5.829	5.797	5.764	5,731	5.706	5,672	5.640	5.606	5,572	5,540	68,615
14.	Total Jurisdictional Recoverable Costs (Li		\$5,895	\$5,863	\$5.829	\$5,797	\$5,764	\$5,731	\$5,706	\$5,672	\$5,640	\$5,606	\$5,572	\$5,540	\$68,615
			, ,,	, ,,,,,,,,	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	, 0, 1 0 1	, , , , , , , ,	, , , , , , , , , , , , , , , , , , , ,	, 0, . 00	, ,,,,,,	\$ 0,0.0	, ,,	,	, 0,0 . 0	,

Notes:

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(A) Applicable depreciable base for Big Bend; account 312.40

(B) Line 6 x 5.9635% x 1/12 (Jan-Jun) and Line 6 x 6.0096% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 24.522% (expansion factor of 1.32830) (C) Line 6 x 1.7369% x 1/12 (Jan-Jun) and Line 6 x 1.7926% 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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Environmental Cost Recovery Clause (ECRC) Calculation of Final True-up Amount for the Period

January 2020 to December 2020

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments a. Expenditures/Additions b. Clearings to Plant c. Retirements d. Other		\$0 0 0	\$0 0 0 0	\$0 0 0 0	\$0 0 0	\$0 0 0 0	\$0 0 0 0	\$0 0 0 0	\$0 0 0 0	\$0 0 0	\$0 0 0	\$0 0 0 0	\$0 0 0 0	\$0 0 0 0
2. 3. 4. 5.	Plant-in-Service/Depreciation Base (A) Less: Accumulated Depreciation CWIP - Non-Interest Bearing Net Investment (Lines 2 + 3 + 4)	\$818,401 (616,174) 	\$818,401 (624,600) 0 193,801	\$818,401 (633,026) 0 185,375	\$818,401 (641,452) 0 176,949	\$818,401 (649,878) 0 168,523	\$818,401 (658,304) 0 160,097	\$818,401 (666,730) 0 151,671	\$818,401 (675,156) 0 143,245	\$818,401 (683,582) 0 134,819	\$818,401 (692,008) 0 126,393	\$818,401 (700,434) 0 117,967	\$818,401 (708,860) 0 109,541	\$818,401 (717,286) 0 101,115	
6.	Average Net Investment		198,014	189,588	181,162	172,736	164,310	155,884	147,458	139,032	130,606	122,180	113,754	105,328	
7.	Return on Average Net Investment a. Equity Component Grossed Up For Ta b. Debt Component Grossed Up For Tax		\$984 287	\$942 274	\$900 262	\$858 250	\$817 238	\$775 226	\$738 220	\$696 208	\$654 195	\$612 183	\$570 170	\$527 157	\$9,073 2,670
8.	Investment Expenses a. Depreciation (D) b. Amortization c. Dismantlement d. Property Taxes e. Other		8,426 0 0 0 0	101,112 0 0 0 0											
9.	Total System Recoverable Expenses (Lin a. Recoverable Costs Allocated to Energ b. Recoverable Costs Allocated to Dema	ý	9,697 0 9,697	9,642 0 9,642	9,588 0 9,588	9,534 0 9,534	9,481 0 9,481	9,427 0 9,427	9,384 0 9,384	9,330 0 9,330	9,275 0 9,275	9,221 0 9,221	9,166 0 9,166	9,110 0 9,110	112,855 0 112,855
10. 11.	Energy Jurisdictional Factor Demand Jurisdictional Factor		1.0000000 1.0000000												
12. 13. 14.	Retail Energy-Related Recoverable Costs Retail Demand-Related Recoverable Cos Total Jurisdictional Recoverable Costs (Li	ts (F)	0 9,697 \$9,697	0 9,642 \$9,642	0 9,588 \$9,588	0 9,534 \$9,534	0 9,481 \$9,481	0 9,427 \$9,427	0 9,384 \$9,384	0 9,330 \$9,330	0 9,275 \$9,275	0 9,221 \$9,221	0 9,166 \$9,166	0 9,110 \$9,110	0 <u>112,855</u> \$112,855

Notes:

(A) Applicable depreciable base for Big Bend; account 312.40

(B) Line 6 x 5.9635% x 1/12 (Jan-Jun) and Line 6 x 6.0096% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 24.522% (expansion factor of 1.32830)

(C) Line 6 x 1.7369% x 1/12 (Jan-Jun) and Line 6 x 1.7926% 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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Environmental Cost Recovery Clause (ECRC) Calculation of Final True-up Amount for the Period January 2020 to December 2020

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments a. Expenditures/Additions b. Clearings to Plant c. Retirements		\$0 0 0	\$0 0 0	\$0 0 0	\$0 0 0	\$0 0 0	\$0 0 0	\$0 0 0	\$0 0 0	\$0 0 0	\$0 0 0	\$0 0 0	\$0 0 0	\$0 0
2. 3. 4.	d. Other Plant-in-Service/Depreciation Base (A) Less: Accumulated Depreciation CWIP - Non-Interest Bearing Net Investment (I) in Society (I) (I)	\$1,316,257 (1,027,160) 0	0	0 \$1,316,257 (1,035,936) 0	0 \$1,316,257 (1,040,324) 0	0 \$1,316,257 (1,044,712) 0	0 \$1,316,257 (1,049,100) 0	0 \$1,316,257 (1,053,488) 0	0 \$1,316,257 (1,057,876) 0	0 \$1,316,257 (1,062,264) 0	\$1,316,257 (1,066,652) 0	0 \$1,316,257 (1,071,040) 0	\$1,316,257 (1,075,428) 0	0 \$1,316,257 (1,079,816) 0	0
5. 6.	Net Investment (Lines 2 + 3 + 4) Average Net Investment	\$289,097	284,709 286,903	280,321 282,515	275,933 278,127	271,545 273,739	267,157 269,351	262,769 264,963	258,381 260,575	253,993 256,187	249,605 251,799	245,217 247,411	240,829 243,023	236,441 238,635	
7.	Return on Average Net Investment a. Equity Component Grossed Up For Ta b. Debt Component Grossed Up For Tax		\$1,426 415	\$1,404 409	\$1,382 403	\$1,360 396	\$1,339 390	\$1,317 384	\$1,305 389	\$1,283 383	\$1,261 376	\$1,239 370	\$1,217 363	\$1,195 356	\$15,728 4,634
8.	Investment Expenses a. Depreciation (D) b. Amortization c. Dismantlement d. Property Taxes e. Other		4,388 0 0 0 0	4,388 0 0 0 0	4,388 0 0 0 0	4,388 0 0 0 0	4,388 0 0 0 0	4,388 0 0 0 0	4,388 0 0 0 0	4,388 0 0 0 0	4,388 0 0 0 0	4,388 0 0 0 0	4,388 0 0 0 0	4,388 0 0 0 0	52,656 0 0 0 0
9.	Total System Recoverable Expenses (Lin- a. Recoverable Costs Allocated to Energy b. Recoverable Costs Allocated to Dema	y	6,229 6,229 0	6,201 6,201 0	6,173 6,173 0	6,144 6,144 0	6,117 6,117 0	6,089 6,089 0	6,082 6,082 0	6,054 6,054 0	6,025 6,025 0	5,997 5,997 0	5,968 5,968 0	5,939 5,939 0	73,018 73,018 0
10. 11.	Energy Jurisdictional Factor 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	1.0000000 1.0000000	1.0000000 1.0000000	1.0000000 1.0000000	1.0000000 1.0000000	1.0000000 1.0000000	
12. 13. 14.	Retail Energy-Related Recoverable Costs Retail Demand-Related Recoverable Cost Total Jurisdictional Recoverable Costs (Li	ts (F)	6,229 0 \$6,229	6,201 0 \$6,201	6,173 0 \$6,173	6,144 0 \$6,144	6,117 0 \$6,117	6,089 0 \$6,089	6,082 0 \$6,082	6,054 0 \$6,054	6,025 0 \$6,025	5,997 0 \$5,997	5,968 0 \$5,968	5,939 0 \$5,939	73,018 0 \$73,018

Notes:

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(A) Applicable depreciable base for Big Bend; account 312.41
 (B) Line 6 x 5.9635% x 1/12 (Jan-Jun) and Line 6 x 6.0096% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 24.522% (expansion factor of 1.32830)

(C) Line 6 x 1.7369% x 1/12 (Jan-Jun) and Line 6 x 1.7926% 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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Environmental Cost Recovery Clause (ECRC) Calculation of Final True-up Amount for the Period

January 2020 to December 2020

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments														
1.	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	(751,734)	(754,770)	(757,806)	(760,842)	(763,878)	(766,914)	(769,950)	(772,986)	(776,022)	(779,058)	(782,094)	(785,130)	(788,166)	
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)	\$233,060	230,024	226,988	223,952	220,916	217,880	214,844	211,808	208,772	205,736	202,700	199,664	196,628	
6.	Average Net Investment		231,542	228,506	225,470	222,434	219,398	216,362	213,326	210,290	207,254	204,218	201,182	198,146	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Ta	axes (B)	\$1,151	\$1,136	\$1,120	\$1,105	\$1,090	\$1,075	\$1,068	\$1,053	\$1,038	\$1,023	\$1,008	\$992	\$12,859
	b. Debt Component Grossed Up For Tax	es (C)	335	331	326	322	318	313	319	314	310	305	301	296	3,790
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 (Lin	ies 7 + 8)	4,522	4,503	4,482	4,463	4,444	4,424	4,423	4,403	4,384	4,364	4,345	4,324	53,081
	a. Recoverable Costs Allocated to Energ	У	4,522	4,503	4,482	4,463	4,444	4,424	4,423	4,403	4,384	4,364	4,345	4,324	53,081
	b. Recoverable Costs Allocated to Dema	ind	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 Cost	s (E)	4,522	4,503	4,482	4,463	4,444	4,424	4,423	4,403	4,384	4,364	4,345	4,324	53,081
13.	Retail Demand-Related Recoverable Cos		-1,022	4,000	0	0	0	-,2	0	-1,100	1,004	1,001	4,040	1,024	00,001
15	Total Jurisdictional Recoverable Costs (L		\$4,522	\$4,503	\$4,482	\$4,463	\$4,444	\$4,424	\$4,423	\$4,403	\$4,384	\$4,364	\$4,345	\$4,324	\$53,081
	· ·	,													· · · · ·

Notes:

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(A) Applicable depreciable base for Big Bend; account 312.42

(B) Line 6 x 5.9635% x 1/12 (Jan-Jun) and Line 6 x 6.0096% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 24.522% (expansion factor of 1.32830) (C) Line 6 x 1.7369% x 1/12 (Jan-Jun) and Line 6 x 1.7926% 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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Environmental Cost Recovery Clause (ECRC) Calculation of Final True-up Amount for the Period January 2020 to December 2020

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	 b. Clearings to Plant 		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	
3.	Less: Accumulated Depreciation	(58,915)	(59,207)	(59,499)	(59,791)	(60,083)	(60,375)	(60,667)	(60,959)	(61,251)	(61,543)	(61,835)	(62,127)	(62,419)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	\$61,822	61,530	61,238	60,946	60,654	60,362	60,070	59,778	59,486	59,194	58,902	58,610	58,318	
6.	Average Net Investment		61,676	61,384	61,092	60,800	60,508	60,216	59,924	59,632	59,340	59,048	58,756	58,464	
7.	Return on Average Net Investment		* ~~ -	0005	* ***	* ~~~	\$ 224	\$ 222	6 000	\$ 222	000 7	* ~~~	\$ 00.1	* 222	A 0 507
	 a. Equity Component Grossed Up For Ta b. Debt Component Grossed Up For Tax 		\$307 89	\$305 89	\$304 88	\$302	\$301	\$299 87	\$300 90	\$299	\$297	\$296	\$294 88	\$293 87	\$3,597 1,060
	b. Debt Component Grossed Up For Tax	(es (C)	69	69	00	88	88	67	90	89	89	88	00	67	1,060
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 (Lir	nes 7 + 8)	688	686	684	682	681	678	682	680	678	676	674	672	8,161
	a. Recoverable Costs Allocated to Energy	ay .	688	686	684	682	681	678	682	680	678	676	674	672	8,161
	b. Recoverable Costs Allocated to Dema	and	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	1.00000000	1.0000000	1.0000000	1.00000000	
12.	Retail Energy-Related Recoverable Costs		688	686	684	682	681	678	682	680	678	676	674	672	8,161
13.	Retail Demand-Related Recoverable Cost		0	0	0	0	0	0	0	0	0	0	0 \$674	0	0
14.	Total Jurisdictional Recoverable Costs (L	ines 12 + 13)	\$688	\$686	\$684	\$682	\$681	\$678	\$682	\$680	\$678	\$676	\$674	\$672	\$8,161

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Notes: (A) Applicable depreciable base for Big Bend; account 311.40

(B) Line 6 x 5.9635% x 1/12 (Jan-Jun) and Line 6 x 6.0096% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 24.522% (expansion factor of 1.32830)

(C) Line 6 x 1.7369% x 1/12 (Jan-Jun) and Line 6 x 1.7926% x 1/12 (Jul-Dec)
 (D) Applicable depreciation rate is 2.9%

(E) Line 9a x Line 10

(F) Line 9b x Line 11

Tampa Electric Company Environmental Cost Recovery Clause (ECRC)

Calculation of Final True-up Amount for the Period January 2020 to December 2020

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other - AFUDC (excl from CWIP)		0	0	0	0	0	0	0	0	0	0	U	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$95,255,242	\$95,255,242	\$95,255,242	\$95,255,242	\$95,255,242	\$95,255,242	\$95,255,242	\$95,255,242	\$95,255,242	\$95,255,242	\$95,255,242	\$95,255,242	\$95,255,242	
3.	Less: Accumulated Depreciation	(61,360,265)	(61,622,184)	(61,884,103)	(62,146,022)	(62,407,941)	(62,669,860)	(62,931,779)	(63,193,698)	(63,455,617)	(63,717,536)	(63,979,455)	(64,241,374)	(64,503,293)	
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)	\$33,894,977	33,633,058	33,371,139	33,109,220	32,847,301	32,585,382	32,323,463	32,061,544	31,799,625	31,537,706	31,275,787	31,013,868	30,751,949	
6.	Average Net Investment		33,764,017	33,502,098	33,240,179	32,978,260	32,716,341	32,454,422	32,192,503	31,930,584	31,668,665	31,406,746	31,144,827	30,882,908	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Ta	ixes (B)	\$167,793	\$166,491	\$165,190	\$163,888	\$162,587	\$161,285	\$161,220	\$159,908	\$158,597	\$157,285	\$155,973	\$154,662	\$1,934,879
	b. Debt Component Grossed Up For Tax	es (C)	48,871	48,491	48,112	47,733	47,354	46,975	48,090	47,699	47,308	46,916	46,525	46,134	570,208
8.	Investment Expenses														
0.	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		201,313	201,919	201,313	201,919	201,919	201,919	201,319	201,919	201,313	201,919	201,313	201,313	0,140,020
	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
		7 0	170 500	170 004	175 001	170 5 10	171 000	170 170	171 000	400 500	107.001	100 100	101 117	100 715	5 0 10 1 15
9.	Total System Recoverable Expenses (Line a. Recoverable Costs Allocated to Energy		478,583 478,583	476,901 476,901	475,221 475,221	473,540 473,540	471,860 471,860	470,179 470,179	471,229 471,229	469,526 469,526	467,824 467,824	466,120 466,120	464,417 464,417	462,715 462,715	5,648,115
	 a. Recoverable Costs Allocated to Energy b. Recoverable Costs Allocated to Dema 		478,583	476,901	475,221	473,540	471,860	470,179	4/1,229	469,526 0	467,824	466,120	464,417	462,715	5,648,115 0
	b. Recoverable Costs Allocated to Dema	nu	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	(F)	478,583	476.901	475.221	473,540	471.860	470.179	471.229	469.526	467.824	466.120	464.417	462,715	5.648.115
13.	Retail Demand-Related Recoverable Cost		470,000	470,001	470,221	0	0	0	0	400,020	407,024	400,120		402,710	0,040,110
14.	Total Jurisdictional Recoverable Costs (Li		\$478,583	\$476,901	\$475,221	\$473,540	\$471,860	\$470,179	\$471,229	\$469,526	\$467,824	\$466,120	\$464,417	\$462,715	\$5,648,115
		- /						, .	. , -					. , -	

Notes:

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(A) Applicable depreciable base for Big Bend; accounts 312.46 (\$94,929,061), 312.45 (\$105,398), and 315.46 (\$220,782).
 (B) Line 6 x 5.9635% x 1/12 (Jan-Jun) and Line 6 x 6.0096% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 24.522% (expansion factor of 1.32830)

(C) Line 6 x 1.7369% x 1/12 (Jan-Jun) and Line 6 x 1.7926% x 1/12 (Jul-Dec)

(D) Applicable depreciation rate is 3.3%, 2.5%, and 3.5%

(E) Line 9a x Line 10

Environmental Cost Recovery Clause (ECRC) Calculation of Final True-up Amount for the Period January 2020 to December 2020

indary 2020 to December 2020

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments a. Expenditures/Additions b. Clearings to Plant c. Retirements d. Other		\$0 0 0	\$0 0 0	\$0 0 0	\$0 0 0	\$0 0 0 0	\$0 0 0	\$0 0 0	\$0 0 0	\$0 0 0 0	\$0 0 0 0	\$0 0 0	\$0 0 0	\$0 0 0 0
2. 3. 4. 5.	Plant-in-Service/Depreciation Base (A) Less: Accumulated Depreciation CWIP - Non-Interest Bearing Net Investment (Lines 2 + 3 + 4)	\$22,653,929 (9,917,006) \$12,736,923	\$22,653,929 (9,964,653) 0 12,689,276	\$22,653,929 (10,012,300) 0 12,641,629	\$22,653,929 (10,059,947) 0 12,593,982	\$22,653,929 (10,107,594) 0 12,546,335	\$22,653,929 (10,155,241) 0 12,498,688	\$22,653,929 (10,202,888) 0 12,451,041	\$22,653,929 (10,250,535) 0 12,403,394	\$22,653,929 (10,298,182) 0 12,355,747	\$22,653,929 (10,345,829) 0 12,308,100	\$22,653,929 (10,393,476) 0 12,260,453	\$22,653,929 (10,441,123) 0 12,212,806	\$22,653,929 (10,488,770) 0 12,165,159	
6.	Average Net Investment		12,713,100	12,665,453	12,617,806	12,570,159	12,522,512	12,474,865	12,427,218	12,379,571	12,331,924	12,284,277	12,236,630	12,188,983	
7.	Return on Average Net Investment a. Equity Component Grossed Up For Ta b. Debt Component Grossed Up For Taxe		\$63,179 18,401	\$62,942 18,332	\$62,705 18,263	\$62,468 18,194	\$62,232 18,125	\$61,995 18,056	\$62,236 18,564	\$61,997 18,493	\$61,758 18,422	\$61,520 18,351	\$61,281 18,279	\$61,042 18,208	\$745,355 219,688
8.	Investment Expenses a. Depreciation (D) b. Amortization c. Dismantlement d. Property Taxes e. Other		47,647 0 0 0 0	47,647 0 0 0 0	47,647 0 0 0 0	47,647 0 0 0 0	47,647 0 0 0 0	47,647 0 0 0 0	47,647 0 0 0 0	47,647 0 0 0 0	47,647 0 0 0 0	47,647 0 0 0 0	47,647 0 0 0 0	47,647 0 0 0 0	571,764 0 0 0 0 0
9.	Total System Recoverable Expenses (Line a. Recoverable Costs Allocated to Energy b. Recoverable Costs Allocated to Deman	, ,	129,227 129,227 0	128,921 128,921 0	128,615 128,615 0	128,309 128,309 0	128,004 128,004 0	127,698 127,698 0	128,447 128,447 0	128,137 128,137 0	127,827 127,827 0	127,518 127,518 0	127,207 127,207 0	126,897 126,897 0	1,536,807 1,536,807 0
10. 11.	Energy Jurisdictional Factor 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	1.0000000 1.0000000	1.0000000 1.0000000	1.0000000 1.0000000	1.0000000 1.0000000	1.0000000 1.0000000	
12. 13.	Retail Energy-Related Recoverable Costs Retail Demand-Related Recoverable Cost	ts (F)	129,227	128,921 0	128,615 0	128,309 0	128,004 0	127,698 0	128,447 0	128,137 0	127,827 0 \$127,827	127,518 0	127,207	126,897 0	1,536,807
14.	Total Jurisdictional Recoverable Costs (Li	nes 12 + 13)	\$129,227	\$128,921	\$128,615	\$128,309	\$128,004	\$127,698	\$128,447	\$128,137	\$127,827	\$127,518	\$127,207	\$126,897	\$1,536,807

Notes:

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(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 5.9635% x 1/12 (Jan-Jun) and Line 6 x 6.0096% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 24.522% (expansion factor of 1.32830)

(C) Line 6 x 1.7369% x 1/12 (Jan-Jun) and Line 6 x 1.7926% x 1/12 (Jul-Dec)

(D) Applicable depreciation rate is 2.5%, 2.0%, 4.2%, 3.1%, 3.7%, and 3.4%

(E) Line 9a x Line 10

Environmental Cost Recovery Clause (ECRC) Calculation of Final True-up Amount for the Period January 2020 to December 2020

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	 b. Clearings to Plant 		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$3,190,852	\$3,190,852	\$3,190,852	\$3,190,852	\$3,190,852	\$3,190,852	\$3,190,852	\$3,190,852	\$3,190,852	\$3,190,852	\$3,190,852	\$3,190,852	\$3,190,852	
3.	Less: Accumulated Depreciation	1,627,563	1,617,379	1,607,195	1,597,011	1,586,827	1,576,643	1,566,459	1,556,275	1,546,091	1,535,907	1,525,723	1,515,539	1,505,355	
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)	\$4,818,415	4,808,231	4,798,047	4,787,863	4,777,679	4,767,495	4,757,311	4,747,127	4,736,943	4,726,759	4,716,575	4,706,391	4,696,207	
6.	Average Net Investment		4,813,323	4,803,139	4,792,955	4,782,771	4,772,587	4,762,403	4,752,219	4,742,035	4,731,851	4,721,667	4,711,483	4,701,299	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Ta		\$23,920	\$23,870	\$23,819	\$23,768	\$23,718	\$23,667	\$23,799	\$23,748	\$23,697	\$23,646	\$23,595	\$23,544	\$284,791
	b. Debt Component Grossed Up For Tax	es (C)	6,967	6,952	6,937	6,923	6,908	6,893	7,099	7,084	7,069	7,053	7,038	7,023	83,946
8.	Investment Expenses														
0.	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 (Lin	ies 7 + 8)	41.071	41.006	40.940	40.875	40.810	40.744	41.082	41.016	40,950	40.883	40.817	40.751	490.945
	a. Recoverable Costs Allocated to Energ		41,071	41,006	40,940	40,875	40,810	40,744	41,082	41,016	40,950	40,883	40,817	40,751	490,945
	b. Recoverable Costs Allocated to Dema	ind	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	
10	Datail Franzy Delated Descuerable Cost	(F)	41,071	44.000	40.040	40.075	40.040	40 744	44,000	44.040	40.050	40,000	40.047	40 754	400.045
12. 13.	Retail Energy-Related Recoverable Costs Retail Demand-Related Recoverable Costs		41,071	41,006 0	40,940 0	40,875 0	40,810 0	40,744 0	41,082 0	41,016 0	40,950 0	40,883 0	40,817 0	40,751 0	490,945 0
13.	Total Jurisdictional Recoverable Costs (L		\$41,071	\$41,006	\$40,940	\$40,875	\$40,810	\$40,744	\$41,082	\$41,016	\$40,950	\$40.883	\$40,817	\$40,751	\$490,945
			ψ,071	ψ,000	φ.0,040	φ.0,010	φ.0,010	φ.ο,. ++	ψ,00Z	ψ,010	÷.0,000	φ.0,000	φ.0,011	φ.c,. στ	÷.00,0.0

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 5.9635% x 1/12 (Jan-Jun) and Line 6 x 6.0096% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 24.522% (expansion factor of 1.32830)

(C) Line 6 x 1.7369% x 1/12 (Jan-Jun) and Line 6 x 1.7926% x 1/12 (Jul-Dec)

(D) Applicable depreciation rate is 4.0%, 3.7%, and 3.5%

(E) Line 9a x Line 10

Environmental Cost Recovery Clause (ECRC) Calculation of Final True-up Amount for the Period January 2020 to December 2020

andary 2020 to December 2020

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments a. Expenditures/Additions b. Clearings to Plant c. Retirements d. Other		\$0 0 0 0	\$0 0 0 0	\$0 0 0	\$0 0 0 0	\$0 0 0 0	\$0 0 0 0	\$0 0 0 0	\$0 0 0 0	\$0 0 0 0	\$0 0 0	\$0 0 0	\$0 0 0 0	\$0 0 0 0
2. 3. 4. 5.	Plant-in-Service/Depreciation Base (A) Less: Accumulated Depreciation CWIP - Non-Interest Bearing Net Investment (Lines 2 + 3 + 4) Average Net Investment	\$19,757,750 (6,544,786) 0 \$13,212,964	\$19,757,750 (6,605,658) 0 13,152,092 13,182,528	\$19,757,750 (6,666,530) 0 13,091,220 13,121,656	\$19,757,750 (6,727,402) 0 13,030,348 13,060,784	\$19,757,750 (6,788,274) 0 12,969,476 12,999,912	\$19,757,750 (6,849,146) 0 12,908,604 12,939,040	\$19,757,750 (6,910,018) 0 12,847,732 12,878,168	\$19,757,750 (6,970,890) 0 12,786,860 12,817,296	\$19,757,750 (7,031,762) 0 12,725,988 12,756,424	\$19,757,750 (7,092,634) 0 12,665,116 12,695,552	\$19,757,750 (7,153,506) 0 12,604,244 12,634,680	\$19,757,750 (7,214,378) 0 12,543,372 12,573,808	\$19,757,750 (7,275,250) 0 12,482,500 12,512,936	
7.	Return on Average Net Investment a. Equity Component Grossed Up For Ta: b. Debt Component Grossed Up For Taxe		\$65,512 19,081	\$65,209 18,993	\$64,907 18,904	\$64,604 18,816	\$64,302 18,728	\$63,999 18,640	\$64,189 19,147	\$63,884 19,056	\$63,579 18,965	\$63,274 18,874	\$62,970 18,783	\$62,665 18,692	\$769,094 226,679
8.	Investment Expenses a. Depreciation (D) b. Amortization c. Dismantlement d. Property Taxes e. Other		60,872 0 0 0 0	730,464 0 0 0 0											
9.	Total System Recoverable Expenses (Line a. Recoverable Costs Allocated to Energy b. Recoverable Costs Allocated to Demar	/	145,465 145,465 0	145,074 145,074 0	144,683 144,683 0	144,292 144,292 0	143,902 143,902 0	143,511 143,511 0	144,208 144,208 0	143,812 143,812 0	143,416 143,416 0	143,020 143,020 0	142,625 142,625 0	142,229 142,229 0	1,726,237 1,726,237 0
10. 11.	Energy Jurisdictional Factor Demand Jurisdictional Factor		1.0000000 1.0000000												
12. 13. 14.	Retail Energy-Related Recoverable Costs Retail Demand-Related Recoverable Cost Total Jurisdictional Recoverable Costs (Li	s (F)	145,465 0 \$145,465	145,074 0 \$145,074	144,683 0 \$144,683	144,292 0 \$144,292	143,902 0 \$143,902	143,511 0 \$143,511	144,208 0 \$144,208	143,812 0 \$143,812	143,416 0 \$143,416	143,020 0 \$143,020	142,625 0 \$142,625	142,229 0 \$142,229	1,726,237 0 \$1,726,237

Notes:

(A) Applicable depreciable base for Big Bend; accounts 312.41 (\$5,831,465), 312.42 (\$5,153,072), 312.43 (\$7,875,5560), 315.41 (\$17,504), 315.44 (\$351,594), and 315.43 (\$528,554).

(B) Line 6 x 5.9635% x 1/12 (Jan-Jun) and Line 6 x 6.0096% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 24.522% (expansion factor of 1.32830)

(C) Line 6 x 1.7369% x 1/12 (Jan-Jun) and Line 6 x 1.7926% x 1/12 (Jul-Dec)

(D) Applicable depreciation rate is 4.0%, 3.7%, 3.5%, 3.5%, 3.2%, and 3.6%

(E) Line 9a x Line 10

Environmental Cost Recovery Clause (ECRC) Calculation of Final True-up Amount for the Period January 2020 to December 2020

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments a. Expenditures/Additions b. Clearings to Plant c. Retirements d. Other		\$0 0 0 0	\$0 0 0	\$0 0 0										
2. 3. 4. 5.	Plant-in-Service/Depreciation Base (A) Less: Accumulated Depreciation CWIP - Non-Interest Bearing Net Investment (Lines 2 + 3 + 4)	\$1,561,473 (842,586) 0 \$718,887	\$1,561,473 (847,010) 0 714,463	\$1,561,473 (851,434) 0 710,039	\$1,561,473 (855,858) 0 705,615	\$1,561,473 (860,282) 0 701,191	\$1,561,473 (864,706) 0 696,767	\$1,561,473 (869,130) 0 692,343	\$1,561,473 (873,554) 0 687,919	\$1,561,473 (877,978) 0 683,495	\$1,561,473 (882,402) 0 679,071	\$1,561,473 (886,826) 0 674,647	\$1,561,473 (891,250) 0 670,223	\$1,561,473 (895,674) 0 665,799	
6.	Average Net Investment		716,675	712,251	707,827	703,403	698,979	694,555	690,131	685,707	681,283	676,859	672,435	668,011	
7.	Return on Average Net Investment a. Equity Component Grossed Up For Ta b. Debt Component Grossed Up For Tax		\$3,562 1,037	\$3,540 1,031	\$3,518 1,025	\$3,496 1,018	\$3,474 1,012	\$3,452 1,005	\$3,456 1,031	\$3,434 1,024	\$3,412 1,018	\$3,390 1,011	\$3,368 1,005	\$3,345 998	\$41,447 12,215
8.	Investment Expenses a. Depreciation (D) b. Amortization c. Dismantlement d. Property Taxes e. Other		4,424 0 0 0 0	53,088 0 0 0 0 0											
9.	Total System Recoverable Expenses (Lin a. Recoverable Costs Allocated to Energ b. Recoverable Costs Allocated to Dema	у	9,023 9,023 0	8,995 8,995 0	8,967 8,967 0	8,938 8,938 0	8,910 8,910 0	8,881 8,881 0	8,911 8,911 0	8,882 8,882 0	8,854 8,854 0	8,825 8,825 0	8,797 8,797 0	8,767 8,767 0	106,750 106,750 0
10. 11.	Energy Jurisdictional Factor Demand Jurisdictional Factor		1.0000000 1.0000000												
12. 13. 14.	Retail Energy-Related Recoverable Costs Retail Demand-Related Recoverable Cost Total Jurisdictional Recoverable Costs (Li	ts (F)	9,023 0 \$9,023	8,995 0 \$8,995	8,967 0 \$8,967	8,938 0 \$8,938	8,910 0 \$8,910	8,881 0 \$8,881	8,911 0 \$8,911	8,882 0 \$8,882	8,854 0 \$8,854	8,825 0 \$8,825	8,797 0 \$8,797	8,767 0 \$8,767	106,750 0 \$106,750

Notes:

32

(A) Applicable depreciable base for Polk; account 342.81

(B) Line 6 x 5.9635% x 1/12 (Jan-Jun) and Line 6 x 6.0096% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 24.522% (expansion factor of 1.32830)

(C) Line 6 x 1.7369% x 1/12 (Jan-Jun) and Line 6 x 1.7926% x 1/12 (Jul-Dec)

(D) Applicable depreciation rate is 3.4%

(E) Line 9a x Line 10

Environmental Cost Recovery Clause (ECRC) Calculation of Final True-up Amount for the Period January 2020 to December 2020

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments a. Expenditures/Additions b. Clearings to Plant c. Retirements d. Other		\$0 0 0 0	\$0 0 0	\$0 0 0										
2. 3. 4. 5.	Plant-in-Service/Depreciation Base (A) Less: Accumulated Depreciation CWIP - Non-Interest Bearing Net Investment (Lines 2 + 3 + 4)	\$2,558,730 (1,062,962) 0 \$1,495,768	\$2,558,730 (1,069,359) 0 1,489,371	\$2,558,730 (1,075,756) 0 1,482,974	\$2,558,730 (1,082,153) 0 1,476,577	\$2,558,730 (1,088,550) 0 1,470,180	\$2,558,730 (1,094,947) 0 1,463,783	\$2,558,730 (1,101,344) 0 1,457,386	\$2,558,730 (1,107,741) 0 1,450,989	\$2,558,730 (1,114,138) 0 1,444,592	\$2,558,730 (1,120,535) 0 1,438,195	\$2,558,730 (1,126,932) 0 1,431,798	\$2,558,730 (1,133,329) 0 1,425,401	\$2,558,730 (1,139,726) 0 1,419,004	
6.	Average Net Investment		1,492,570	1,486,173	1,479,776	1,473,379	1,466,982	1,460,585	1,454,188	1,447,791	1,441,394	1,434,997	1,428,600	1,422,203	
7.	Return on Average Net Investment a. Equity Component Grossed Up For Ta b. Debt Component Grossed Up For Tax		\$7,417 2,160	\$7,386 2,151	\$7,354 2,142	\$7,322 2,133	\$7,290 2,123	\$7,258 2,114	\$7,283 2,172	\$7,251 2,163	\$7,219 2,153	\$7,186 2,144	\$7,154 2,134	\$7,122 2,125	\$87,242 25,714
8.	Investment Expenses a. Depreciation (D) b. Amortization c. Dismantlement d. Property Taxes e. Other		6,397 0 0 0 0	76,764 0 0 0 0											
9.	Total System Recoverable Expenses (Lin a. Recoverable Costs Allocated to Energ b. Recoverable Costs Allocated to Dema	y ,	15,974 15,974 0	15,934 15,934 0	15,893 15,893 0	15,852 15,852 0	15,810 15,810 0	15,769 15,769 0	15,852 15,852 0	15,811 15,811 0	15,769 15,769 0	15,727 15,727 0	15,685 15,685 0	15,644 15,644 0	189,720 189,720 0
10. 11.	Energy Jurisdictional Factor Demand Jurisdictional Factor		1.0000000 1.0000000												
12. 13. 14.	Retail Energy-Related Recoverable Costs Retail Demand-Related Recoverable Cos Total Jurisdictional Recoverable Costs (Li	ts (F)	15,974 0 \$15,974	15,934 0 \$15,934	15,893 0 \$15,893	15,852 0 \$15,852	15,810 0 \$15,810	15,769 0 \$15,769	15,852 0 \$15,852	15,811 0 \$15,811	15,769 0 \$15,769	15,727 0 \$15,727	15,685 0 \$15,685	15,644 0 \$15,644	189,720 0 \$189,720

Notes:

3

(A) Applicable depreciable base for Big Bend; account 312.44
 (B) Line 6 x 5.9635% x 1/12 (Jan-Jun) and Line 6 x 6.0096% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 24.522% (expansion factor of 1.32830)

(C) Line 6 x 1.7369% x 1/12 (Jan-Jun) and Line 6 x 1.7926% x 1/12 (Jul-Dec)

(D) Applicable depreciation rate is 3.0%

(E) Line 9a x Line 10

Environmental Cost Recovery Clause (ECRC) Calculation of Final True-up Amount for the Period January 2020 to December 2020

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

1. Investments a. Expenditures/Additions \$0	End of Period Total
b. Clearings to Plant 0	
c. Retirements 0	\$0
d. Other 0<	0
2. Plant-in-Service/Depreciation Base (A) \$1,649,121 \$1,649,1	0
3. Less: Accumulated Depreciation (797,557) (803,054) (808,551) (814,048) (819,545) (825,042) (830,539) (836,036) (841,533) (847,030) (852,527) (858,024) (863,521) 4. CWIP - Non-Interest Bearing 0 <td< td=""><td>0</td></td<>	0
4. CWIP - Non-Interest Bearing 0 <td< td=""><td></td></td<>	
5. Net Investment (Lines 2 + 3 + 4) \$\$851,564 846,067 840,570 835,073 829,576 824,079 818,582 813,085 807,588 802,091 796,594 791,097 785,600 6. Average Net Investment 848,816 843,319 837,822 832,325 826,828 821,331 815,834 810,337 804,840 799,343 793,846 788,349 7. Return on Average Net Investment a. Equity Component Grossed Up For Taxes (B) \$4,191 \$4,164 \$4,136 \$4,109 \$4,082 \$4,086 \$4,058 \$4,031 \$4,003 \$3,976 \$3,948 b. Debt Component Grossed Up For Taxes (C) 1,229 1,221 1,213 1,205 1,197 1,189 1,219 1,211 1,202 1,194 1,186 1,178 8.< Investment Expenses	
6. Average Net Investment 848,816 843,319 837,822 832,325 826,828 821,331 815,834 810,337 804,840 799,343 793,846 788,349 7. Return on Average Net Investment a. Equity Component Grossed Up For Taxes (B) \$4,218 \$4,191 \$4,164 \$4,136 \$4,109 \$4,082 \$4,086 \$4,058 \$4,031 \$4,003 \$3,976 \$3,948 b. Debt Component Grossed Up For Taxes (C) 1,229 1,221 1,213 1,205 1,197 1,189 1,219 1,211 1,202 1,194 1,186 1,178 8. Investment Expenses a. Depreciation (D) 5,497 </td <td></td>	
7. Return on Average Net Investment a. Equity Component Grossed Up For Taxes (B) b. Debt Component Grossed Up For Taxes (C) 1,229 1,221 1,213 1,205 1,197 1,189 1,219 1,211 1,202 1,194 1,186 1,178 Investment Expenses a. Depreciation (D) 5,497 <l< td=""><td></td></l<>	
a. Equity Component Grossed Up For Taxes (B) \$4,218 \$4,191 \$4,164 \$4,136 \$4,109 \$4,082 \$4,086 \$4,058 \$4,031 \$4,003 \$3,976 \$3,948 b. Debt Component Grossed Up For Taxes (C) 1,229 1,221 1,213 1,205 1,197 1,189 1,219 1,211 1,202 1,194 1,186 1,178 8. Investment Expenses a. Depreciation (D) 5,497	
b. Debt Component Grossed Up For Taxes (C) 1,229 1,221 1,213 1,205 1,197 1,189 1,219 1,211 1,202 1,194 1,186 1,178 8. Investment Expenses a. Depreciation (D) b. Amortization 0 0	
8. Investment Expenses a. Depreciation (D) 5,497 <	\$49,002
a. Depreciation (D) 5,497<	14,444
a. Depreciation (D) 5,497<	
b. Amortization 0	65,964
c. Dismantlement 0	00,004
e. Other 0<	0
9. Total System Recoverable Expenses (Lines 7 + 8) 10,944 10,909 10,874 10,838 10,803 10,768 10,802 10,766 10,730 10,694 10,659 10,623 a. Recoverable Costs Allocated to Energy 10,944 10,909 10,874 10,838 10,803 10,768 10,766 10,730 10,694 10,659 10,623	0
a. Recoverable Costs Allocated to Energy 10,944 10,909 10,874 10,838 10,803 10,768 10,802 10,766 10,730 10,694 10,659 10,623	0
a. Recoverable Costs Allocated to Energy 10,944 10,909 10,874 10,838 10,803 10,768 10,802 10,766 10,730 10,694 10,659 10,623	129,410
	129,410
	0
10. Energy Jurisdictional Factor 1.00000000 1.00000000 1.00000000	
11. Demand Jurisdictional Factor 1.00000000 1.00000000 1.00000000	ļ
12. Retail Energy-Related Recoverable Costs (E) 10,944 10,909 10,874 10,838 10,803 10,768 10,802 10,766 10,730 10,694 10,659 10,623	129,410
13. Retail Demand-Related Recoverable Costs (F) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0
14. Total Jurisdictional Recoverable Costs (Lines 12 + 13) \$10,944 \$10,909 \$10,874 \$10,838 \$10,803 \$10,768 \$10,802 \$10,766 \$10,730 \$10,694 \$10,659 \$10,623	\$129,410

Notes:

34

(A) Applicable depreciable base for Big Bend; account 312.41

(B) Line 6 x 5.9635% x 1/12 (Jan-Jun) and Line 6 x 6.0096% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 24.522% (expansion factor of 1.32830)

(C) Line 6 x 1.7369% x 1/12 (Jan-Jun) and Line 6 x 1.7926% x 1/12 (Jul-Dec)

(D) Applicable depreciation rate is 4.0%

(E) Line 9a x Line 10

Environmental Cost Recovery Clause (ECRC) Calculation of Final True-up Amount for the Period January 2020 to December 2020

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments a. Expenditures/Additions		0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	 b. Clearings to Plant 		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887	
3.	Less: Accumulated Depreciation	(711,368)	(716,245)	(721,122)	(725,999)	(730,876)	(735,753)	(740,630)	(745,507)	(750,384)	(755,261)	(760,138)	(765,015)	(769,892)	
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)	\$870,519	865,642	860,765	855,888	851,011	846,134	841,257	836,380	831,503	826,626	821,749	816,872	811,995	
6.	Average Net Investment		868,081	863,204	858,327	853,450	848,573	843,696	838,819	833,942	829,065	824,188	819,311	814,434	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Ta		\$4,314	\$4,290	\$4,266	\$4,241	\$4,217	\$4,193	\$4,201	\$4,176	\$4,152	\$4,128	\$4,103	\$4,079	\$50,360
	b. Debt Component Grossed Up For Taxe	es (C)	1,256	1,249	1,242	1,235	1,228	1,221	1,253	1,246	1,238	1,231	1,224	1,217	14,840
8.	Investment Expenses														
0.	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 (Line	es 7 + 8)	10,447	10,416	10,385	10,353	10,322	10,291	10,331	10,299	10,267	10,236	10,204	10,173	123,724
	a. Recoverable Costs Allocated to Energy		10,447	10,416	10,385	10,353	10,322	10,291	10,331	10,299	10,267	10,236	10,204	10,173	123,724
	b. Recoverable Costs Allocated to Demain	nd	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	
10.	Demand Jurisdictional Factor		1.0000000	1.00000000	1.0000000	1.0000000	1.00000000	1.0000000	1.00000000	1.0000000	1.0000000	1.0000000	1.00000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs		10,447	10,416	10,385	10,353	10,322	10,291	10,331	10,299	10,267	10,236	10,204	10,173	123,724
13.	Retail Demand-Related Recoverable Cost		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Li	nes 12 + 13)	\$10,447	\$10,416	\$10,385	\$10,353	\$10,322	\$10,291	\$10,331	\$10,299	\$10,267	\$10,236	\$10,204	\$10,173	\$123,724

Notes:

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(A) Applicable depreciable base for Big Bend; account 312.42

(B) Line 6 x 5.9635% x 1/12 (Jan-Jun) and Line 6 x 6.0096% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 24.522% (expansion factor of 1.32830)

(C) Line 6 x 1.7369% x 1/12 (Jan-Jun) and Line 6 x 1.7926% x 1/12 (Jul-Dec)
 (D) Applicable depreciation rate is 3.7%

(E) Line 9a x Line 10

Environmental Cost Recovery Clause (ECRC) Calculation of Final True-up Amount for the Period January 2020 to December 2020

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments a. Expenditures/Additions b. Clearings to Plant c. Retirements d. Other		\$0 0 0	\$0 0 0 0	\$0 0 0	\$0 0 0	\$0 0 0	\$0 0 0							
2. 3. 4. 5.	Plant-in-Service/Depreciation Base (A) Less: Accumulated Depreciation CWIP - Non-Interest Bearing Net Investment (Lines 2 + 3 + 4)	\$2,706,507 (1,023,074) 0 \$1,683,433	\$2,706,507 (1,031,027) 0 1,675,480	\$2,706,507 (1,038,980) 0 1,667,527	\$2,706,507 (1,046,933) 0 1,659,574	\$2,706,507 (1,054,886) 0 1,651,621	\$2,706,507 (1,062,839) 0 1,643,668	\$2,706,507 (1,070,792) 0 1,635,715	\$2,706,507 (1,078,745) 0 1,627,762	\$2,706,507 (1,086,698) 0 1,619,809	\$2,706,507 (1,094,651) 0 1,611,856	\$2,706,507 (1,102,604) 0 1,603,903	\$2,706,507 (1,110,557) 0 1,595,950	\$2,706,507 (1,118,510) 0 1,587,997	
6.	Average Net Investment		1,679,457	1,671,504	1,663,551	1,655,598	1,647,645	1,639,692	1,631,739	1,623,786	1,615,833	1,607,880	1,599,927	1,591,974	
7.	Return on Average Net Investment a. Equity Component Grossed Up For Ta b. Debt Component Grossed Up For Tay		\$8,346 2,431	\$8,307 2,419	\$8,267 2,408	\$8,228 2,396	\$8,188 2,385	\$8,149 2,373	\$8,172 2,438	\$8,132 2,426	\$8,092 2,414	\$8,052 2,402	\$8,012 2,390	\$7,973 2,378	\$97,918 28,860
8.	Investment Expenses a. Depreciation (D) b. Amortization c. Dismantlement d. Property Taxes e. Other		7,953 0 0 0 0	95,436 0 0 0 0											
9.	Total System Recoverable Expenses (Lir a. Recoverable Costs Allocated to Energ b. Recoverable Costs Allocated to Dema	IY .	18,730 18,730 0	18,679 18,679 0	18,628 18,628 0	18,577 18,577 0	18,526 18,526 0	18,475 18,475 0	18,563 18,563 0	18,511 18,511 0	18,459 18,459 0	18,407 18,407 0	18,355 18,355 0	18,304 18,304 0	222,214 222,214 0
10. 11.	Energy Jurisdictional Factor Demand Jurisdictional Factor		1.0000000 1.0000000												
12. 13. 14.	Retail Energy-Related Recoverable Costs Retail Demand-Related Recoverable Cost Total Jurisdictional Recoverable Costs (L	sts (F)	18,730 0 \$18,730	18,679 0 \$18,679	18,628 0 \$18,628	18,577 0 \$18,577	18,526 0 \$18,526	18,475 0 \$18,475	18,563 0 \$18,563	18,511 0 \$18,511	18,459 0 \$18,459	18,407 0 \$18,407	18,355 0 \$18,355	18,304 0 \$18,304	222,214 0 \$222,214

Notes:

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(A) Applicable depreciable base for Big Bend; accounts 312.43 (\$1,995,677) and 315.43 (\$710,830).

(B) Line 6 x 5.9635% x 1/12 (Jan-Jun) and Line 6 x 6.0096% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 24.522% (expansion factor of 1.32830)

(C) Line 6 x 1.7369% x 1/12 (Jan-Jun) and Line 6 x 1.7926% x 1/12 (Jul-Dec)
 (D) Applicable depreciation rate is 3.5% and 3.6%

(E) Line 9a x Line 10

Environmental Cost Recovery Clause (ECRC) Calculation of Final True-up Amount for the Period January 2020 to December 2020

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	 b. Clearings to Plant 		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$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	(36,269,622)	(36,578,788)	(36,887,954)	(37,197,120)	(37,506,286)	(37,815,452)	(38,124,618)	(38,433,784)	(38,742,950)	(39,052,116)	(39,361,282)	(39,670,448)	(39,979,614)	
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)	\$49,449,480	49,140,314	48,831,148	48,521,982	48,212,816	47,903,650	47,594,484	47,285,318	46,976,152	46,666,986	46,357,820	46,048,654	45,739,488	
6.	Average Net Investment		49,294,897	48,985,731	48,676,565	48,367,399	48,058,233	47,749,067	47,439,901	47,130,735	46,821,569	46,512,403	46,203,237	45,894,071	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		\$244,975	\$243,439	\$241,902	\$240,366	\$238,829	\$237,293	\$237,579	\$236,031	\$234,482	\$232,934	\$231,386	\$229,838	\$2,849,054
	b. Debt Component Grossed Up For Taxes (C)		71,350	70,903	70,455	70,008	69,560	69,113	70,867	70,405	69,944	69,482	69,020	68,558	839,665
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)		625.491	623.508	621.523	619.540	617.555	615.572	617.612	615.602	613.592	611.582	609.572	607.562	7.398.711
	a. Recoverable Costs Allocated to Energy		625,491	623,508	621,523	619,540	617,555	615,572	617.612	615,602	613,592	611,582	609,572	607,562	7,398,711
	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	
10.	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	
11.			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)		625,491	623,508	621,523	619,540	617,555	615,572	617,612	615,602	613,592	611,582	609,572	607,562	7,398,711
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)	\$625,491	\$623,508	\$621,523	\$619,540	\$617,555	\$615,572	\$617,612	\$615,602	\$613,592	\$611,582	\$609,572	\$607,562	\$7,398,711

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 Notes:

 (A) Applicable depreciable base for Big Bend; accounts 311.51 (\$22,278,982), 312.51 (\$48,529,672), 315.51 (\$14,063,245), and 316.51 (\$847,203).

 (B) Line 6 x 5.9635% x 1/12 (Jan-Jun) and Line 6 x 6.0096% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 24.522% (expansion factor of 1.32830)

(C) Line 6 x 1.7369% x 1/12 (Jan-Jun) and Line 6 x 1.7926% 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

Environmental Cost Recovery Clause (ECRC) Calculation of Final True-up Amount for the Period January 2020 to December 2020

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$96,538,133	\$96,538,133	\$96,538,133	\$96,538,133	\$96,538,133	\$96,538,133	\$96,538,133	\$96,538,133	\$96,538,133	\$96,538,133	\$96,538,133	\$96,538,133	\$96,538,133	
3.	Less: Accumulated Depreciation	(38,275,236)	(38,587,613)	(38,899,990)	(39,212,367)	(39,524,744)	(39,837,121)	(40,149,498)	(40,461,875)	(40,774,252)	(41,086,629)	(41,399,006)	(41,711,383)	(42,023,760)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	\$58,262,897	57,950,520	57,638,143	57,325,766	57,013,389	56,701,012	56,388,635	56,076,258	55,763,881	55,451,504	55,139,127	54,826,750	54,514,373	
6.	Average Net Investment		58,106,708	57,794,331	57,481,954	57,169,577	56,857,200	56,544,823	56,232,446	55,920,069	55,607,692	55,295,315	54,982,938	54,670,561	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Ta	axes (B)	\$288,766	\$287,214	\$285,661	\$284,109	\$282,557	\$281,004	\$281,612	\$280,048	\$278,483	\$276,919	\$275,355	\$273,790	\$3,375,518
	b. Debt Component Grossed Up For Tax	(es (C)	84,105	83,652	83,200	82,748	82,296	81,844	84,002	83,535	83,069	82,602	82,135	81,669	994,857
_															
8.	Investment Expenses		312.377	040.077	040.077	040.077	040.077	040.077	040.077	312.377	040.077	040 077	040.077	040.077	0 740 504
	 a. Depreciation (D) b. Amortization 		312,377	312,377 0	312,377	312,377 0	312,377 0	312,377	312,377	312,377	312,377 0	312,377	312,377 0	312,377 0	3,748,524
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0 0	Ő	õ	0	õ	0	Ő	0 0	õ	õ	0	Ő
	e. Other	_	0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lir		685,248	683,243	681,238	679,234	677,230	675,225	677,991	675,960	673,929	671,898	669,867	667,836	8,118,899
	 a. Recoverable Costs Allocated to Energy b. Recoverable Costs Allocated to Dema 		685,248 0	683,243 0	681,238 0	679,234 0	677,230 0	675,225 0	677,991 0	675,960 0	673,929 0	671,898 0	669,867 0	667,836 0	8,118,899 0
	b. Recoverable Costs Allocated to Della	ind	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	
			005.0.5	000.0.1	004.05-	070.05	077.05-	075.05-	077.05	075.005	070.055	074.055		007.05-	0.440.005
12. 13.	Retail Energy-Related Recoverable Cost Retail Demand-Related Recoverable Cost		685,248	683,243 0	681,238 0	679,234 0	677,230 0	675,225 0	677,991 0	675,960 0	673,929 0	671,898 0	669,867 0	667,836 0	8,118,899 0
13.	Total Jurisdictional Recoverable Costs (L		\$685.248	\$683,243	\$681.238	\$679.234	\$677.230	\$675.225	\$677.991	\$675.960	\$673.929	\$671.898	\$669.867	\$667.836	\$8.118.899
14.	Total Sunsulctional Recoverable Costs (L		ψ000,240	ψ003,243	ψυυ1,230	ψ079,234	ψ077,230	ψ075,225	4077,991	4075,900	4073,929	ψ071,090	φ009,007	ψ007,030	ψ0,110,099

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 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 5.9635% x 1/12 (Jan-Jun) and Line 6 x 6.0096% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 24.522% (expansion factor of 1.32830)

(C) Line 6 x 1.7369% x 1/12 (Jan-Jun) and Line 6 x 1.7926% 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

Tampa Electric Company Environmental Cost Recovery Clause (ECRC)

Calculation of Final True-up Amount for the Period January 2020 to December 2020

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	 b. Clearings to Plant 		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$81,764,602	\$81,764,602	\$81,764,602	\$81,764,602	\$81,764,602	\$81,764,602	\$81,764,602	\$81,764,602	\$81,764,602	\$81,764,602	\$81,764,602	\$81,764,602	\$81,764,602	
3.	Less: Accumulated Depreciation	(33,988,473)	(34,240,547)	(34,492,621)	(34,744,695)	(34,996,769)	(35,248,843)	(35,500,917)	(35,752,991)	(36,005,065)	(36,257,139)	(36,509,213)	(36,761,287)	(37,013,361)	
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)	\$47,776,129	47,524,055	47,271,981	47,019,907	46,767,833	46,515,759	46,263,685	46,011,611	45,759,537	45,507,463	45,255,389	45,003,315	44,751,241	
6.	Average Net Investment		47,650,092	47,398,018	47,145,944	46,893,870	46,641,796	46,389,722	46,137,648	45,885,574	45,633,500	45,381,426	45,129,352	44,877,278	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Ta	axes (B)	\$236,801	\$235,548	\$234,296	\$233,043	\$231,790	\$230,538	\$231,057	\$229,795	\$228,533	\$227,270	\$226,008	\$224,745	\$2,769,424
	b. Debt Component Grossed Up For Tax	es (C)	68,970	68,605	68,240	67,875	67,510	67,145	68,922	68,545	68,169	67,792	67,416	67,039	816,228
8.	Investment Expenses		252.074	252.074	050.074	252.074	252.074	252.074	252.074	252.074	252.074	050.074	050.074	050.074	3.024.888
	 a. Depreciation (D) b. Amortization 		252,074	252,074	252,074	252,074	252,074	252,074	252,074	252,074	252,074	252,074 0	252,074	252,074 0	3,024,888
	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	Ő	Ő	0	0	0	0	0	0	0	0	0
		-													
9.	Total System Recoverable Expenses (Lin		557,845	556,227	554,610	552,992	551,374	549,757	552,053	550,414	548,776	547,136	545,498	543,858	6,610,540
	 Recoverable Costs Allocated to Energy 		557,845	556,227	554,610	552,992	551,374	549,757	552,053	550,414	548,776	547,136	545,498	543,858	6,610,540
	b. Recoverable Costs Allocated to Dema	ind	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	
10.	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		557,845	556,227	554,610	552,992	551,374	549,757	552,053	550,414	548,776	547,136	545,498	543,858	6,610,540
13.	Retail Demand-Related Recoverable Cos		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Li	ines 12 + 13)	\$557,845	\$556,227	\$554,610	\$552,992	\$551,374	\$549,757	\$552,053	\$550,414	\$548,776	\$547,136	\$545,498	\$543,858	\$6,610,540

Notes:

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(A) Applicable depreciable base for Big Bend; accounts 311.53 (\$21,689,422), 312.53 (\$45,559,543), 315.53 (\$13,690,954), and 316.53 (\$824,684).

(B) Line 6 x 5.9635% x 1/12 (Jan-Jun) and Line 6 x 6.0096% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 24.522% (expansion factor of 1.32830)

(C) Line 6 x 1.7369% x 1/12 (Jan-Jun) and Line 6 x 1.7926% x 1/12 (Jul-Dec)

(D) Applicable depreciation rate is 3.1%, 3.9%, 4.0%, and 3.4%

(E) Line 9a x Line 10

Environmental Cost Recovery Clause (ECRC) Calculation of Final True-up Amount for the Period January 2020 to December 2020

nuary 2020 to December 2020

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments a. Expenditures/Additions b. Clearings to Plant c. Retirements d. Other		\$0 0 0	\$0 0 0											
2. 3. 4. 5.	Plant-in-Service/Depreciation Base (A) Less: Accumulated Depreciation CWIP - Non-Interest Bearing Net Investment (Lines 2 + 3 + 4)	\$66,814,861 (27,075,687) 0 \$39,739,174	\$66,814,861 (27,268,155) 0 39,546,706	\$66,814,861 (27,460,623) 0 39,354,238	\$66,814,861 (27,653,091) 0 39,161,770	\$66,814,861 (27,845,559) 0 38,969,302	\$66,814,861 (28,038,027) 0 38,776,834	\$66,814,861 (28,230,495) 0 38,584,366	\$66,814,861 (28,422,963) 0 38,391,898	\$66,814,861 (28,615,431) 0 38,199,430	\$66,814,861 (28,807,899) 0 38,006,962	\$66,814,861 (29,000,367) 0 37,814,494	\$66,814,861 (29,192,835) 0 37,622,026	\$66,814,861 (29,385,303) 0 37,429,558	
6.	Average Net Investment		39,642,940	39,450,472	39,258,004	39,065,536	38,873,068	38,680,600	38,488,132	38,295,664	38,103,196	37,910,728	37,718,260	37,525,792	
7.	Return on Average Net Investment a. Equity Component Grossed Up For Ta b. Debt Component Grossed Up For Tax		\$197,009 57,380	\$196,052 57,101	\$195,096 56,823	\$194,139 56,544	\$193,183 56,266	\$192,226 55,987	\$192,749 57,495	\$191,785 57,207	\$190,821 56,920	\$189,857 56,632	\$188,893 56,345	\$187,929 56,057	\$2,309,739 680,757
8.	Investment Expenses a. Depreciation (D) b. Amortization c. Dismantlement d. Property Taxes e. Other		192,468 0 0 0 0	192,468 0 0 0 0 0	2,309,616 0 0 0 0										
9.	Total System Recoverable Expenses (Lin a. Recoverable Costs Allocated to Energ b. Recoverable Costs Allocated to Dema	y ,	446,857 446,857 0	445,621 445,621 0	444,387 444,387 0	443,151 443,151 0	441,917 441,917 0	440,681 440,681 0	442,712 442,712 0	441,460 441,460 0	440,209 440,209 0	438,957 438,957 0	437,706 437,706 0	436,454 436,454 0	5,300,112 5,300,112 0
10. 11.	Energy Jurisdictional Factor Demand Jurisdictional Factor		1.0000000 1.0000000												
12. 13. 14.	Retail Energy-Related Recoverable Costs Retail Demand-Related Recoverable Cos Total Jurisdictional Recoverable Costs (Li	ts (F)	446,857 0 \$446,857	445,621 0 \$445,621	444,387 0 \$444,387	443,151 0 \$443,151	441,917 0 \$441,917	440,681 0 \$440,681	442,712 0 \$442,712	441,460 0 \$441,460	440,209 0 \$440,209	438,957 0 \$438,957	437,706 0 \$437,706	436,454 0 \$436,454	5,300,112 0 \$5,300,112

Notes:

(A) Applicable depreciable base for Big Bend; accounts 311.54 (\$16,857,250), 312.54 (\$38,069,546), 315.54 (\$10,642,027), 316.54 (\$687,934), and 315.40 (\$558,103).

(B) Line 6 x 5.9635% x 1/12 (Jan-Jun) and Line 6 x 6.0096% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 24.522% (expansion factor of 1.32830)

(C) Line 6 x 1.7369% x 1/12 (Jan-Jun) and Line 6 x 1.7926% x 1/12 (Jul-Dec)

(D) Applicable depreciation rate is 2.4%, 3.8%, 3.9%, 3.3%, and 3.7%

(E) Line 9a x Line 10

Environmental Cost Recovery Clause (ECRC) Calculation of Final True-up Amount for the Period January 2020 to December 2020

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments a. Expenditures/Additions b. Clearings to Plant c. Retirements d. Other		\$0 0 0	\$0 0 0 0											
2. 3. 4. 5.	Plant-in-Service/Depreciation Base (A) Less: Accumulated Depreciation CWIP - Non-Interest Bearing Net Investment (Lines 2 + 3 + 4)	\$24,467,806 (5,834,881) \$18,632,925	\$24,467,806 (5,886,463) 0 18,581,343	\$24,467,806 (5,938,045) 0 18,529,761	\$24,467,806 (5,989,627) 0 18,478,179	\$24,467,806 (6,041,209) 0 18,426,597	\$24,467,806 (6,092,791) 0 18,375,015	\$24,467,806 (6,144,373) 0 18,323,433	\$24,467,806 (6,195,955) 0 18,271,851	\$24,467,806 (6,247,537) 0 18,220,269	\$24,467,806 (6,299,119) 0 18,168,687	\$24,467,806 (6,350,701) 0 18,117,105	\$24,467,806 (6,402,283) 0 18,065,523	\$24,467,806 (6,453,865) 0 18,013,941	
6.	Average Net Investment		18,607,134	18,555,552	18,503,970	18,452,388	18,400,806	18,349,224	18,297,642	18,246,060	18,194,478	18,142,896	18,091,314	18,039,732	
7.	Return on Average Net Investment a. Equity Component Grossed Up For Taxes b. Debt Component Grossed Up For Taxes (\$92,470 26,932	\$92,213 26,858	\$91,957 26,783	\$91,701 26,708	\$91,444 26,634	\$91,188 26,559	\$91,635 27,334	\$91,376 27,257	\$91,118 27,180	\$90,860 27,102	\$90,601 27,025	\$90,343 26,948	\$1,096,906 323,320
8.	Investment Expenses a. Depreciation (D) b. Amortization c. Dismantlement d. Property Taxes e. Other		51,582 0 0 0 0	618,984 0 0 0 0											
9.	Total System Recoverable Expenses (Lines a a. Recoverable Costs Allocated to Energy b. Recoverable Costs Allocated to Demand	7 + 8)	170,984 170,984 0	170,653 170,653 0	170,322 170,322 0	169,991 169,991 0	169,660 169,660 0	169,329 169,329 0	170,551 170,551 0	170,215 170,215 0	169,880 169,880 0	169,544 169,544 0	169,208 169,208 0	168,873 168,873 0	2,039,210 2,039,210 0
10. 11.	Energy Jurisdictional Factor Demand Jurisdictional Factor		1.0000000 1.0000000												
12. 13. 14.	Retail Energy-Related Recoverable Costs (E) Retail Demand-Related Recoverable Costs (f Total Jurisdictional Recoverable Costs (Lines	-)	170,984 0 \$170,984	170,653 0 \$170,653	170,322 0 \$170,322	169,991 0 \$169,991	169,660 0 \$169,660	169,329 0 \$169,329	170,551 0 \$170,551	170,215 0 \$170,215	169,880 0 \$169,880	169,544 0 \$169,544	169,208 0 \$169,208	168,873 0 \$168,873	2,039,210 0 \$2,039,210

Notes:

(A) Applicable depreciable base for Big Bend; accounts 312.45 (\$23,011,597) and 312.44 (\$1,456,209).

(B) Line 6 x 5.9635% x 1/12 (Jan-Jun) and Line 6 x 6.0096% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 24.522% (expansion factor of 1.32830)

(C) Line 6 x 1.7369% x 1/12 (Jan-Jun) and Line 6 x 1.7926% x 1/12 (Jul-Dec)

(D) Applicable depreciation rate is 2.5% and 3.0%

(E) Line 9a x Line 10

Environmental Cost Recovery Clause (ECRC) Calculation of Final True-up Amount for the Period January 2020 to December 2020

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		\$0	\$0	\$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)	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	8,621,413	8,621,413	
3.	Less: Accumulated Depreciation	(1,687,707)	(1,710,003)	(1,732,299)	(1,754,595)	(1,776,891)	(1,799,187)	(1,821,483)	(1,843,779)	(1,866,075)	(1,888,371)	(1,910,667)	(1,932,963)	(1,955,259)	
4.	CWIP - Non-Interest Bearing	13,614	13,614	13,614	13,614	13,614	13,614	13,614	13,614	13,614	13,614	13,614	13,614	13,614	
5.	Net Investment (Lines 2 + 3 + 4)	\$6,947,321	6,925,025	6,902,729	6,880,433	6,858,137	6,835,841	6,813,545	6,791,249	6,768,953	6,746,657	6,724,361	6,702,065	6,679,769	
6.	Average Net Investment		6,936,173	6,913,877	6,891,581	6,869,285	6,846,989	6,824,693	6,802,397	6,780,101	6,757,805	6,735,509	6,713,213	6,690,917	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxe	es (B)	\$34,470	\$34,359	\$34,248	\$34,137	\$34,027	\$33,916	\$34,066	\$33,955	\$33,843	\$33,731	\$33,620	\$33,508	\$407,880
	b. Debt Component Grossed Up For Taxes	s (C)	10,040	10,007	9,975	9,943	9,910	9,878	10,162	10,128	10,095	10,062	10,028	9,995	120,223
8.	Investment Expenses														
0.	a. Depreciation (D)		22,296	22,296	22,296	22,296	22,296	22,296	22,296	22,296	22,296	22,296	22,296	22,296	267,552
	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	c 7 ± 8)	66,806	66,662	66,519	66,376	66,233	66,090	66,524	66,379	66,234	66,089	65,944	65,799	795,655
0.	a. Recoverable Costs Allocated to Energy	37 (0)	66,806	66,662	66,519	66,376	66,233	66,090	66,524	66,379	66,234	66,089	65,944	65,799	795,655
	b. Recoverable Costs Allocated to Demand	d	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)	66,806	66,662	66,519	66,376	66,233	66,090	66,524	66,379	66,234	66,089	65,944	65,799	795,655
13.	Retail Demand-Related Recoverable Costs		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Line	es 12 + 13)	\$66,806	\$66,662	\$66,519	\$66,376	\$66,233	\$66,090	\$66,524	\$66,379	\$66,234	\$66,089	\$65,944	\$65,799	\$795,655

Notes:

N

(A) Applicable depreciable base for Big Bend and Polk; accounts 312.44 (\$3,427,481), 341.80 (\$26,150), 315.40 (\$1,226,949), 315.41 (\$138,853), 315.42 (\$138,853), 312.45 (\$2,053,017), 312.46 (\$1,242,315), 315.44 (\$16,035), 315.45 (\$40,217), 315.46 (\$50,784), 311.40 (\$13,216), 345.81 (\$2,232), 312.54 (\$210,295), and 395.00 (\$35,018).

(B) Line 6 x 5.9635% x 1/12 (Jan-Jun) and Line 6 x 6.0096% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 24.522% (expansion factor of 1.32830)

(C) Line 6 x 1.7369% x 1/12 (Jan-Jun) and Line 6 x 1.7926% 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

Tampa Electric Company Environmental Cost Recovery Clause (ECRC) Calculation of Final True-up Amount for the Period January 2020 to December 2020

For Project: SO₂ Emissions Allowances

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Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments														
	a. Purchases/Transfers		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Sales/Transfers		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Auction Proceeds/Other		0	0	0	33	0	0	0	0	0	0	0	0	33
2.	Working Capital Balance														
	 a. FERC 158.1 Allowance Inventory 	\$0	0	0	0	0	0	0	0	0	0	0	0	0	
	b. FERC 158.2 Allowances Withheld	0	0	0	0	0	0	0	0	0	0	0	0	0	
	c. FERC 182.3 Other Regl. Assets - Losses	0	0	0	0	0	0	0	0	0	0	0	0	0	
	 FERC 254.01 Regulatory Liabilities - Gains 	(34,280)	(34,269)	(34,269)	(34,269)	(34,263)	(34,263)	(34,263)	(34,260)	(34,260)	(34,260)	(34,249)	(34,249)	(34,249)	
3.	Total Working Capital Balance	(\$34,280)	(34,269)	(34,269)	(34,269)	(34,263)	(34,263)	(34,263)	(34,260)	(34,260)	(34,260)	(34,249)	(34,249)	(34,249)	
4.	Average Net Working Capital Balance		(\$34,275)	(\$34,269)	(\$34,269)	(\$34,266)	(\$34,263)	(\$34,263)	(\$34,262)	(\$34,260)	(\$34,260)	(\$34,255)	(\$34,249)	(\$34,249)	
5.	Return on Average Net Working Capital Balance														
	a. Equity Component Grossed Up For Taxes (A)		(\$170)	(\$170)	(\$170)	(\$170)	(\$170)	(\$170)	(\$172)	(\$172)	(\$172)	(\$172)	(\$172)	(\$172)	(\$2,052)
	b. Debt Component Grossed Up For Taxes (B)		(50)	(50)	(50)	(50)	(50)	(50)	(51)	(51)	(51)	(51)	(51)	(51)	(606)
6.	Total Return Component	_	(220)	(220)	(220)	(220)	(220)	(220)	(223)	(223)	(223)	(223)	(223)	(223)	(2,658)
7.	Expenses:														
	a. Gains		0	0	0	(33)	0	0	0	0	0	0	0	0	(33)
	b. Losses		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. SO ₂ Allowance Expense		2	5	4	(6)	0	2	(1)	2	10	1	19	13	52
8.	Net Expenses (D)	-	2	5	4	(39)	0	2	(1)	2	10	1	19	13	19
0	Total System Recoverable Expenses (Lines 6 + 8)		(218)	(215)	(216)	(259)	(220)	(218)	(224)	(221)	(213)	(222)	(204)	(210)	(2,639)
5.	a. Recoverable Costs Allocated to Energy		(218)	(215)	(216)	(259)	(220)	(218)	(224)	(221)	(213)	(222)	(204)	(210)	(2,639)
	b. Recoverable Costs Allocated to Demand		(210)	(213)	(210)	(233)	(220)	(210)	(224)	(221)	(213)	(222)	(204)	(210)	(2,033)
	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)		(218)	(215)	(216)	(259)	(220)	(218)	(224)	(221)	(213)	(222)	(204)	(210)	(2,640)
13.	Retail Demand-Related Recoverable Costs (F)		Ó	Ó	Ó	Ó	Ó	Ó	Ó	Ó	Ó	Ó	Ó	Ó	0
14.	Total Juris. Recoverable Costs (Lines 12 + 13)		(\$218)	(\$215)	(\$216)	(\$259)	(\$220)	(\$218)	(\$224)	(\$221)	(\$213)	(\$222)	(\$204)	(\$210)	(\$2,640)

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Notes: (A) Line 6 x 5.9635% x 1/12 (Jan-Jun) and Line 6 x 6.0096% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 24.522% (expansion factor of 1.32830)

(B) Line 6 x 1.7369% x 1/12 (Jan-Jun) and Line 6 x 1.7926% 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

Environmental Cost Recovery Clause (ECRC) Calculation of Final True-up Amount for the Period January 2020 to December 2020

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments a. Expenditures/Additions b. Clearings to Plant c. Retirements d. Other - AFUDC (excl from CWIP)		\$0.00 0.00 0 0	\$0.00 0.00 0 0	\$0.00 0.00 0	\$0.00 0.00 0	\$0.00 0.00 0	\$0.00 0.00 0	\$0.00 0.00 0 0	\$0.00 0.00 0 0	\$0.00 0.00 0	\$0.00 0.00 0	\$0.00 0.00 0 0	\$0.00 0.00 0	\$0 0 0 0
2. 3. 4. 5.	Plant-in-Service/Depreciation Base (A) Less: Accumulated Depreciation CWIP - Non-Interest Bearing Net Investment (Lines 2 + 3 + 4)	21,467,359 (3,154,875) 0 \$18,312,484	21,467,359 (3,206,754) 0 18,260,605	21,467,359 (3,258,633) 0 18,208,726	21,467,359 (3,310,512) 0 18,156,847	21,467,359 (3,362,391) 0 18,104,968	21,467,359 (3,414,270) 0 18,053,089	21,467,359 (3,466,149) 0 18,001,210	21,467,359 (3,518,028) 0 17,949,331	21,467,359 (3,569,907) 0 17,897,452	21,467,359 (3,621,786) 0 17,845,573	21,467,359 (3,673,665) 0 17,793,694	21,467,359 (3,725,544) 0 17,741,815	21,467,359 (3,777,423) 0 17,689,936	
6.	Average Net Investment		18,286,545	18,234,666	18,182,787	18,130,908	18,079,029	18,027,150	17,975,271	17,923,392	17,871,513	17,819,634	17,767,755	17,715,876	
7.	Return on Average Net Investment a. Equity Component Grossed Up For Ta b. Debt Component Grossed Up For Taxe		\$90,877 26,468	\$90,619 26,393	\$90,361 26,318	\$90,103 26,243	\$89,845 26,168	\$89,587 26,093	\$90,020 26,852	\$89,760 26,775	\$89,501 26,697	\$89,241 26,620	\$88,981 26,542	\$88,721 26,465	\$1,077,616 317,634
8.	Investment Expenses a. Depreciation (D) b. Amortization c. Dismantlement d. Property Taxes e. Other		51,879 0 0 0 0	622,548 0 0 0 0											
9.	Total System Recoverable Expenses (Lin- a. Recoverable Costs Allocated to Energ b. Recoverable Costs Allocated to Deman	ý	169,224 169,224 0	168,891 168,891 0	168,558 168,558 0	168,225 168,225 0	167,892 167,892 0	167,559 167,559 0	168,751 168,751 0	168,414 168,414 0	168,077 168,077 0	167,740 167,740 0	167,402 167,402 0	167,065 167,065 0	2,017,798 2,017,798 0
10. 11.	Energy Jurisdictional Factor Demand Jurisdictional Factor		1.0000000 1.0000000												
12. 13.	Retail Energy-Related Recoverable Costs Retail Demand-Related Recoverable Cost	ts (F)	169,224 0	168,891 0	168,558 0	168,225 0	167,892 0	167,559 0	168,751 0	168,414 0	168,077 0	167,740 0	167,402 0	167,065 0	2,017,798 0
14.	Total Jurisdictional Recoverable Costs (Li	nes 12 + 13)	\$169,224	\$168,891	\$168,558	\$168,225	\$167,892	\$167,559	\$168,751	\$168,414	\$168,077	\$167,740	\$167,402	\$167,065	\$2,017,798

Notes:

(A) Applicable depreciable base for Big Bend; accounts 311.40

(B) Line 6 x 5.9635% x 1/12 (Jan-Jun) and Line 6 x 6.0096% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 24.522% (expansion factor of 1.32830)

(C) Line 6 x 1.7369% x 1/12 (Jan-Jun) and Line 6 x 1.7926% 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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Environmental Cost Recovery Clause (ECRC) Calculation of Final True-up Amount for the Period January 2020 to December 2020

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

(in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments a. Expenditures/Additions b. Clearings to Plant		\$8,787 0	\$9,800 0	\$3,433 0	\$8,328 0	\$14,211 0	\$23,138 0	\$50,951 0	\$136,353 0	\$155,493 0	\$217,686 0	\$64,523 0	\$671,774 0	\$1,364,478 0
	c. Retirements d. Other - AFUDC (excl from CWIP)		0 0	0 0											
2. 3. 4.	Plant-in-Service/Depreciation Base (A) Less: Accumulated Depreciation CWIP - Non-Interest Bearing	930,303 (50,121) 291,146	930,303 (52,425) 299,934	930,303 (54,729) 309,734	930,303 (57,033) 313,167	930,303 (59,337) 321,494	930,303 (61,641) 335,706	930,303 (63,945) 358,844	930,303 (66,249) 409,795	930,303 (68,553) 546,148	930,303 (70,857) 701,640	930,303 (73,161) 919,327	930,303 (75,465) 983,850	930,303 (77,769) 1,655,624	
5.	Net Investment (Lines 2 + 3 + 4)	1,171,328	1,177,812	1,185,308	1,186,437	1,192,460	1,204,368	1,225,202	1,273,849	1,407,898	1,561,086	1,776,469	1,838,688	2,508,158	
6.	Average Net Investment		1,174,570	1,181,560	1,185,873	1,189,449	1,198,414	1,214,785	1,249,526	1,340,873	1,484,492	1,668,778	1,807,578	2,173,423	
7.	Return on Average Net Investment a. Equity Component Grossed Up For Ta b. Debt Component Grossed Up For Tax		\$5,837 1,700	\$5,872 1,710	\$5,893 1,716	\$5,911 1,722	\$5,956 1,735	\$6,037 1,758	\$6,258 1,867	\$6,715 2,003	\$7,434 2,218	\$8,357 2,493	\$9,052 2,700	\$10,885 3,247	\$84,207 24,869
8.	Investment Expenses a. Depreciation (D) b. Amortization c. Dismantlement d. Property Taxes e. Other		2,304 0 0 0	2,304 0 0 0 0	27,648 0 0 0 0										
9.	Total System Recoverable Expenses (Lin a. Recoverable Costs Allocated to Energ b. Recoverable Costs Allocated to Dema	ý	9,841 0 9,841	9,886 0 9,886	9,913 0 9,913	9,937 0 9,937	9,995 0 9,995	10,099 0 10,099	10,429 0 10,429	11,022 0 11,022	11,956 0 11,956	13,154 0 13,154	14,056 0 14,056	16,436 0 16,436	136,724 0 136,724
10. 11.	Energy Jurisdictional Factor Demand Jurisdictional Factor		1.0000000 1.0000000												
12. 13. 14.	Retail Energy-Related Recoverable Costs Retail Demand-Related Recoverable Cos Total Jurisdictional Recoverable Costs (L	ts (F)	0 <u>9,841</u> \$9,841	0 <u>9,886</u> \$9,886	0 <u>9,913</u> \$9,913	0 <u>9,937</u> \$9,937	0 <u>9,995</u> \$9,995	0 10,099 \$10,099	0 10,429 \$10,429	0 <u>11,022</u> \$11,022	0 <u>11,956</u> \$11,956	0 <u>13,154</u> \$13,154	0 14,056 \$14,056	0 16,436 \$16,436	0 136,724 \$136,724

Notes:

(A) Applicable depreciable base for Big Bend; accounts 311.40 (\$261,568) and 312.44 (\$668,735).

(B) Line 6 x 5.9635% x 1/12 (Jan-Jun) and Line 6 x 6.0096% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 24.522% (expansion factor of 1.32830)

(C) Line 6 x 1.7369% x 1/12 (Jan-Jun) and Line 6 x 1.7926% x 1/12 (Jul-Dec)

(D) Applicable depreciation rate is 2.9% and 3.0%

(E) Line 9a x Line 10

Environmental Cost Recovery Clause (ECRC) Calculation of Final True-up Amount for the Period

January 2020 to December 2020

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

2. Plant-in-Service/Depretation Base (A) 0 <th>Line</th> <th>Description</th> <th>Beginning of Period Amount</th> <th>Actual January</th> <th>Actual February</th> <th>Actual March</th> <th>Actual April</th> <th>Actual May</th> <th>Actual June</th> <th>Actual July</th> <th>Actual August</th> <th>Actual September</th> <th>Actual October</th> <th>Actual November</th> <th>Actual December</th> <th>End of Period Total</th>	Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
b. Clearings to Plant 0	1.			• • - - • -	* ***	* ***		• • • • • • •	* ***	A-0 000	* ***	* ******	A AA A AA		A AA AA A	AFAAAAAAAAAAAAA
c. Retirements 0										\$50,083			* / -	\$89,006		\$509,942
d. Other - AFUDC (axd from CWIP) 0				0	•	•	-	-	-	0	•	0	-	0	0	0
2. Plant-in-Service/Depreciation Base (A) 0 <td></td> <td></td> <td></td> <td>Ũ</td> <td>0</td> <td>0</td> <td>Ũ</td> <td>0</td> <td>Ũ</td> <td>0</td> <td>•</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td>				Ũ	0	0	Ũ	0	Ũ	0	•	0	0	0	0	0
3. Less: Accumulated Depreciation 0		d. other - Ar obo (excinition own)		0	0	0	0	0	0	0	0	0	0	0	0	0
4. CWIP-Non-Interest Bearing 681,830 699,346 722,731 751,839 782,759 826,352 889,266 939,349 975,632 1,005,616 1,039,413 1,128,419 1,191,772 5. Net Investment (Lines 2 + 3 + 4) 681,830 699,345 722,731 751,839 782,759 826,352 889,266 939,349 975,632 1,005,616 1,039,413 1,128,419 1,191,772 6. Average Net Investment 690,588 711,038 737,285 767,299 804,555 857,809 914,307 957,491 990,624 1,022,515 1,083,916 1,160,095 7. Return on Average Net Investment a. Equity Component Grossed Up For Taxes (C) 1,000 1,029 1,067 1,111 1,165 1,242 1,366 1,430 1,480 1,527 1,619 1,733 15,766 8. Investment Expenses a. Depreciation (D) 0 <td>2.</td> <td>Plant-in-Service/Depreciation Base (A)</td> <td>0</td> <td></td>	2.	Plant-in-Service/Depreciation Base (A)	0	0	0	0	0	0	0	0	0	0	0	0	0	
5. Net Investment (Lines 2 + 3 + 4) §681,830 699,345 722,731 751,839 782,759 826,352 889,266 939,349 975,632 1,005,616 1,039,413 1,128,419 1,191,772 6. Average Net Investment 690,588 711,038 737,285 767,299 804,555 857,809 914,307 957,491 990,624 1,022,515 1,083,916 1,160,095 7. Return on Average Net Investment a. Equity Component Grossed Up For Taxes (B) \$3,432 \$3,534 \$3,664 \$3,813 \$3,998 \$4,263 \$4,795 \$4,961 \$5,121 \$5,428 \$5,810 \$53,398 b. Debt Component Grossed Up For Taxes (C) 1,000 1,029 1,067 1,111 1,165 1,242 1,366 1,430 1,480 1,527 1,619 1,733 15,768 a. Investment Expenses .	3.		-	-	0	•	•	0	0	0	•	0	0	0	0	
6. Average Net Investment 690,588 711,038 737,285 767,299 804,555 857,809 914,307 957,491 990,624 1,022,515 1,083,916 1,160,095 7. Return on Average Net Investment a. Equity Component Grossed Up For Taxes (B) b. Debt Component Grossed Up For Taxes (C) \$3,432 \$3,534 \$3,664 \$3,813 \$3,998 \$4,263 \$4,779 \$4,961 \$5,121 \$5,428 \$5,810 \$53,398 b. Debt Component Grossed Up For Taxes (C) 1,000 1,029 1,067 1,111 1,165 1,242 1,366 1,430 1,480 1,527 1,619 1,733 15,766 8. Investment Expenses <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>																
7. Return on Average Net Investment a. Equity Component Grossed Up For Taxes (C) b. Debt Component Grossed Up For Taxes (C) 1,000 1,029 1,067 1,111 1,165 1,242 1,366 1,430 1,480 1,527 1,619 1,733 15,765 Investment Expenses a. Depreciation (D) 0 0	5.	Net Investment (Lines 2 + 3 + 4)	\$681,830	699,345	722,731	751,839	782,759	826,352	889,266	939,349	975,632	1,005,616	1,039,413	1,128,419	1,191,772	
a. Equity Component Grossed Up For Taxes (B) \$3,432 \$3,534 \$3,664 \$3,813 \$3,998 \$4,263 \$4,795 \$4,961 \$5,121 \$5,428 \$5,810 \$53,398 b. Debt Component Grossed Up For Taxes (C) 1,000 1,029 1,067 1,111 1,165 1,242 1,366 1,430 1,480 1,527 1,619 1,733 15,765 8. Investment Expenses 0	6.	Average Net Investment		690,588	711,038	737,285	767,299	804,555	857,809	914,307	957,491	990,624	1,022,515	1,083,916	1,160,095	
b. Debt Component Grossed Up For Taxes (C) 1,000 1,029 1,067 1,111 1,165 1,242 1,366 1,430 1,480 1,527 1,619 1,733 15,765 8.<	7.		waa (P)	¢2 422	\$2 E24	\$2 664	¢2 012	\$2.008	£4.060	¢4.570	¢4 705	£4.061	¢E 101	¢5 400	¢5 810	¢52 209
8. Investment Expenses a. Depreciation (D) 0 <td></td>																
a. Depreciation (D) 0		b. Debt component crossed op i of rax	63 (0)	1,000	1,023	1,007	1,111	1,105	1,242	1,500	1,430	1,400	1,527	1,013	1,755	15,705
b. Amortization 0	8.	Investment Expenses														
Distribution O <t< td=""><td></td><td>a. Depreciation (D)</td><td></td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td></t<>		a. Depreciation (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
d. Property Taxes 0				0	0	0	0	0	0	0	0	0	0	0	0	0
e. Other 0<				0	0	0	0	0	0	0	0	0	0	0	0	0
9. Total System Recoverable Expenses (Lines 7 + 8) 4,432 4,563 4,731 4,924 5,163 5,505 5,945 6,225 6,441 6,648 7,047 7,543 69,16 a. Recoverable Costs Allocated to Energy 0				-	0	0	0	0	0	0	0	0	0	0	0	0
a. Recoverable Costs Allocated to Energy 0 <td></td> <td>e. Other</td> <td></td> <td>0</td>		e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
a. Recoverable Costs Allocated to Energy 0 <td>9</td> <td>Total System Recoverable Expenses (Lin</td> <td>les 7 + 8)</td> <td>4 432</td> <td>4 563</td> <td>4 731</td> <td>4 924</td> <td>5 163</td> <td>5 505</td> <td>5 945</td> <td>6 225</td> <td>6 441</td> <td>6 648</td> <td>7 047</td> <td>7 543</td> <td>69,167</td>	9	Total System Recoverable Expenses (Lin	les 7 + 8)	4 432	4 563	4 731	4 924	5 163	5 505	5 945	6 225	6 441	6 648	7 047	7 543	69,167
10. Energy Jurisdictional Factor 1.0000000 1.												- 1	- /			0
11. Demand Jurisdictional Factor 1.0000000 1.		b. Recoverable Costs Allocated to Dema	nd	4,432	4,563	4,731	4,924	5,163	5,505	5,945	6,225	6,441	6,648	7,047	7,543	69,167
11. Demand Jurisdictional Factor 1.0000000 1.																
12. Retail Energy-Related Recoverable Costs (E) 0 </td <td></td>																
13. Retail Demand-Related Recoverable Costs (F) 4,432 4,563 4,731 4,924 5,163 5,505 5,945 6,225 6,441 6,648 7,047 7,543 69,167	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 Cost	s (E)	0	0	0	0	0	0	0	0	0	0	0	0	0
14. Total Jurisdictional Recoverable Costs (Lines 12 + 13) \$4,432 \$4,563 \$4,731 \$4,924 \$5,163 \$5,505 \$5,945 \$6,225 \$6,441 \$6,648 \$7,047 \$7,543 \$69,167	13.	Retail Demand-Related Recoverable Cos	sts (F)	4,432	4,563	4,731	4,924	5,163		5,945	6,225	6,441	6,648		7,543	69,167
	14.	Total Jurisdictional Recoverable Costs (L	ines 12 + 13)	\$4,432	\$4,563	\$4,731	\$4,924	\$5,163	\$5,505	\$5,945	\$6,225	\$6,441	\$6,648	\$7,047	\$7,543	\$69,167

Notes:

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(A) Applicable depreciable base for Big Bend; accounts TBD depending on type of plant added

(B) Line 6 x 5.9635% x 1/12 (Jan-Jun) and Line 6 x 6.0096% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 24.522% (expansion factor of 1.32830)

(C) Line 6 x 1.7369% x 1/12 (Jan-Jun) and Line 6 x 1.7926% 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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Environmental Cost Recovery Clause (ECRC) Calculation of Final True-up Amount for the Period January 2020 to December 2020

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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	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		\$3,416	\$4,038	\$22,491	\$20,109	\$23,361	\$24,716	\$21,764	\$13,273	\$18,927	\$20,949	\$204,473	\$2,005,394	\$2,382,912
	 b. Clearings to Plant 		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other - AFUDC (excl from CWIP)		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	0	0	0	0	0	0	0	0	0	0	0	0	0	
3.	Less: Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	
4.	CWIP - Non-Interest Bearing	139,594	143,010	147,048	169,538	189,648	213,009	237,725	259,489	272,762	291,690	312,639	517,112	2,522,506	
5.	Net Investment (Lines 2 + 3 + 4)	\$139,594	143,010	147,048	169,538	189,648	213,009	237,725	259,489	272,762	291,690	312,639	517,112	2,522,506	
6.	Average Net Investment		141,302	145,029	158,293	179,593	201,328	225,367	248,607	266,126	282,226	302,164	414,875	1,519,809	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Ta	axes (B)	\$702	\$721	\$787	\$893	\$1,001	\$1,120	\$1,245	\$1,333	\$1,413	\$1,513	\$2,078	\$7,611	\$20,417
	b. Debt Component Grossed Up For Tax	(C)	205	210	229	260	291	326	371	398	422	451	620	2,270	6,053
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 (Lin	nes 7 + 8)	907	931	1,016	1,153	1,292	1,446	1,616	1,731	1,835	1,964	2,698	9,881	26,470
	a. Recoverable Costs Allocated to Energ	ay .	0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Dema	and	907	931	1,016	1,153	1,292	1,446	1,616	1,731	1,835	1,964	2,698	9,881	26,470
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 Cost	s (F)	0	0	0	0	0	0	0	0	0	0	0	0	0
12.	Retail Demand-Related Recoverable Cost		907	931	1,016	1,153	1,292	1,446	1,616	1,731	1,835	1,964	2,698	9,881	26,470
14.	Total Jurisdictional Recoverable Costs (L		\$907	\$931	\$1,016	\$1,153	\$1,292	\$1,446	\$1,616	\$1,731	\$1,835	\$1,964	\$2,698	\$9.881	\$26,470
			<i>+-3</i> ,	÷>.	÷.,:/0	÷.,.50	÷.,=5E	<i>.</i> ,	<i>.,</i>	÷.,. 91	÷.,:50	÷.,	<i> </i>	÷-,,-	, ··· 2

Notes:

(A) Applicable depreciable base for Big Bend; accounts TBD depending on type of plant added

(B) Line 6 x 5.9635% x 1/12 (Jan-Jun) and Line 6 x 6.0096% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 24.522% (expansion factor of 1.32830)

(C) Line 6 x 1.7369% x 1/12 (Jan-Jun) and Line 6 x 1.7926% x 1/12 (Jul-Dec)

(D) Applicable depreciation rate is TBD depending on type of plant added

(E) Line 9a x Line 10

Environmental Cost Recovery Clause (ECRC) Calculation of Final True-up Amount for the Period January 2020 to December 2020

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

(in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments a. Expenditures/Additions		\$3.886	\$7.498	\$81.696	\$22,094	\$22,934	\$81.636	\$38,199	\$31.738	\$453.050	\$67.533	\$40.932	\$162,135	\$1.013.331
	b. Clearings to Plant		\$3,000 0	\$7,490 0	401,090 0	\$22,094 0	\$22,934 0	\$01,030 0	430,199 0	\$31,738 0	\$433,030 0	φ07,555 0	\$40,932 0	\$102,133	φ1,013,331 0
	c. Retirements		0	Ő	ő	0	0	0	0	0	0	Ő	Ő	0	Ő
	d. Other - AFUDC (excl from CWIP)		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	0	0	0	0	0	0	0	0	0	0	0	0	0	
3.	Less: Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	
4.	CWIP - Non-Interest Bearing	59,601	63,487	70,985	152,681	174,776	197,709	279,345	317,544	349,282	802,332	869,865	910,796	1,072,932	
5.	Net Investment (Lines 2 + 3 + 4)	\$59,601	63,487	70,985	152,681	174,776	197,709	279,345	317,544	349,282	802,332	869,865	910,796	1,072,932	
6.	Average Net Investment		61,544	67,236	111,833	163,728	186,242	238,527	298,445	333,413	575,807	836,098	890,331	991,864	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Ta	axes (B)	\$306	\$334	\$556	\$814	\$926	\$1,185	\$1,495	\$1,670	\$2,884	\$4,187	\$4,459	\$4,967	\$23,783
	b. Debt Component Grossed Up For Tax	es (C)	89	97	162	237	270	345	446	498	860	1,249	1,330	1,482	7,065
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 (Lin	ies 7 + 8)	395	431	718	1,051	1,196	1,530	1,941	2,168	3,744	5,436	5,789	6,449	30,848
	a. Recoverable Costs Allocated to Energ	iy .	0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Dema	nd	395	431	718	1,051	1,196	1,530	1,941	2,168	3,744	5,436	5,789	6,449	30,848
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	s (E)	0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Cos		395	431	718	1,051	1,196	1,530	1,941	2,168	3,744	5,436	5,789	6,449	30,848
14.	Total Jurisdictional Recoverable Costs (L	ines 12 + 13)	\$395	\$431	\$718	\$1,051	\$1,196	\$1,530	\$1,941	\$2,168	\$3,744	\$5,436	\$5,789	\$6,449	\$30,848

Notes:

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(A) Applicable depreciable base for Big Bend; accounts TBD depending on type of plant added

(B) Line 6 x 5.9635% x 1/12 (Jan-Jun) and Line 6 x 6.0096% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 24.522% (expansion factor of 1.32830)

(C) Line 6 x 1.7369% x 1/12 (Jan-Jun) and Line 6 x 1.7926% x 1/12 (Jul-Dec)

(D) Applicable depreciation rate is TBD depending on type of plant added

(E) Line 9a x Line 10

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Tampa Electric Company

Environmental Cost Recovery Clause Calculation of Final True-up Amount for the Period January 2020 to June 2020 Form 42 - 9A Page 1 of 2

Calculation of Revenue Requirement Rate of Return (in Dollars)

		(1)	(2)	(3)	(4)	
		Jurisdictional			Weighted	
		Rate Base		Cost	Cost	
	Α	ctual May 2019	Ratio	Rate	Rate	
		(\$000)	%	%	%	
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>\$</u>	6,011,707	<u>100.00%</u>		<u>6.23%</u>	
ITC split between Debt and Equity:						
Long Term Debt	\$	1,897,597	L	ong Term De	ebt	46.00%
Equity - Preferred		0		quity - Prefe		0.00%
Equity - Common		2,598,065		quity - Comr		54.00%
Total	¢			Total		100.00%
Total	<u>\$</u>	4,495,662		TOLAT		<u>100.00%</u>
Deferred ITC - Weighted Cost: Debt = 0.1110% * 46.00% Equity = 0.1110% * 54.00% Weighted Cost		0.0511% <u>0.0599%</u> <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		1.32830				
Total Equity Component		<u>5.9635%</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>				
		7.7004%				

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)

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Tampa Electric Company

Environmental Cost Recovery Clause (ECRC) Calculation of Final True-up Amount for the Period July 2020 to December 2020 Form 42 - 9A Page 2 of 2

Calculation of Revenue Requirement Rate of Return

(In Dollars)

		(1)	(2)	(3)	(4)	
	J	urisdictional			Weighted	
		Rate Base	Datia	Cost Rate	Cost Rate	
	ACI	ual May 2020 (\$000)	Ratio %	Kale %	%	
Long Term Debt	\$	2,209,385	33.98%	4.71%	1.6003%	
Short Term Debt Preferred Stock		196,185 0	3.02% 0.00%	2.19% 0.00%	0.0661% 0.0000%	
Customer Deposits		93,706	1.44%	2.36%	0.0340%	
Common Equity		2,801,776	43.08%	10.25%	4.4160%	
Accum. Deferred Inc. Taxes & Zero Cost ITC's Deferred ITC - Weighted Cost		1,034,859 166,903	15.91% <u>2.57%</u>	0.00% 7.81%	0.0000% <u>0.2005%</u>	
		100,000	2.01 /0	1.0170	0.200070	
Total	<u>\$</u>	6,502,815	<u>100.00%</u>		<u>6.32%</u>	
ITC split between Debt and Equity:						
Long Term Debt	\$	2,209,385		ong Term De		46.00%
Equity - Preferred Equity - Common		0 <u>2,801,776</u>		Equity - Prefei Equity - Comn		0.00% <u>54.00%</u>
		2,001,110	L			<u>04.0070</u>
Total	\$	5,011,162		Total		<u>100.00%</u>
Deferred ITC - Weighted Cost: Debt = 0.2005% * 46.00% Equity = 0.2005% * 54.00% Weighted Cost		0.0922% <u>0.1083%</u> <u>0.2005%</u>				
<u>Total Equity Cost Rate:</u> Preferred Stock Common Equity Deferred ITC - Weighted Cost		0.0000% 4.4160% <u>0.1083%</u>				
Times Tax Multiplier Total Equity Component		4.5243% 1.32830 <u>6.0096%</u>				
Total Debt Cost Rate: Long Term Debt Short Term Debt Customer Deposits Deferred ITC - Weighted Cost Total Debt Component		1.6003% 0.0661% 0.0340% <u>0.0922%</u> <u>1.7926%</u> 7.8022%				
		1.8022%				

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)