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March 30, 2026

ELECTRONIC FILING

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

Re: Environmental Cost Recovery Clause
FPSC Docket No. 20260007-EI

Dear Mr. Teitzman:

Attached for filing on behalf of Tampa Electric Company in the above-referenced docket is the Direct Testimony of Zel Jones-Phillips and Exhibit No. ZJP-1.

Thank you for your assistance with this matter.

Sincerely,

A handwritten signature in blue ink that reads 'Malcolm N. Means'.

Malcolm N. Means

MNM/bml
Attachments
cc: All parties of record

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing Direct Testimony, filed on behalf of Tampa Electric Company, has been furnished by electronic mail on this 30th day of March 2026 to the following:

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ATTORNEY



BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 20260007-EI
IN RE: ENVIRONMENTAL COST RECOVERY FACTORS

2025 FINAL TRUE-UP
TESTIMONY AND EXHIBIT

ZEL JONES-PHILLIPS

FILED: March 30, 2026

1 Manager within the same department in 2020 and managed
2 capital projects for Big Bend and Bayside Power Stations.
3 In 2022, I became the Capital Program Lead at Bayside
4 Power Station - overseeing the capital program budget. I
5 joined the Regulatory Affairs Department in October 2023
6 as a Manager, Rates. My current duties include managing
7 cost recovery for fuel and purchased power, interchange
8 sales, capacity payments, and approved environmental
9 projects. I have over 14 years of electric utility
10 experience in power plant operations, operational
11 environmental compliance (including development and
12 execution of approved Environmental Clause Recovery
13 Clause projects), large capital project and program
14 management.

15
16 **Q.** What is the purpose of your testimony in this proceeding?

17
18 **A.** The purpose of my testimony is to present for Commission
19 review and approval the actual true-up amount for the
20 Environmental Cost Recovery Clause ("Environmental Clause")
21 and the calculations associated with the environmental
22 compliance activities for the period January 2025 through
23 December 2025.

24
25 **Q.** Did you prepare any exhibits in support of your testimony?

- 1 **A.** Yes. Exhibit No. ZJP-1 consists of nine documents prepared
2 under my direction and supervision.
- 3 ▪ Form 42-1A, Document No. 1, provides the final true-
4 up for the January 2025 through December 2025 period;
 - 5 ▪ Form 42-2A, Document No. 2, provides the detailed
6 calculation of the actual true-up for the January 2025
7 through December 2025 period;
 - 8 ▪ Form 42-3A, Document No. 3, shows the interest
9 provision calculation for the January 2025 through
10 December 2025 period;
 - 11 ▪ Form 42-4A, Document No. 4, provides the variances
12 between actual and actual/estimated costs for O&M
13 activities;
 - 14 ▪ Form 42-5A, Document No. 5, provides a summary of
15 actual monthly O&M activity costs for the January 2025
16 through December 2025 period;
 - 17 ▪ Form 42-6A, Document No. 6, provides the variances
18 between actual and actual/estimated costs for capital
19 investment projects;
 - 20 ▪ Form 42-7A, Document No. 7, presents a summary of
21 actual monthly costs for capital investment projects
22 for the January 2025 through December 2025 period;
 - 23 ▪ Form 42-8A, Document No. 8, pages 1 through 19,
24 illustrates the calculation of depreciation expense
25 and return on capital investment for each project

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recovered through the Environmental Clause;

- Form 42-9A, Document No. 9, details Tampa Electric's calculation of the revenue requirement rate of return for capital projects recovered through the Environmental Clause.

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

A. Unless otherwise indicated, the actual data is taken from the books and records of Tampa Electric. The books and records are kept in the regular course of business in accordance with generally accepted accounting principles and practices, and provisions of the Uniform System of Accounts as prescribed by this Commission.

Q. What is the final true-up amount for the Environmental Clause for the period January 2025 through December 2025?

A. The final true-up amount for the Environmental Clause for the period January 2025 through December 2025 is an over-recovery of \$1,488,013. The actual environmental cost over-recovery for the period January 2025 through December 2025, including interest, is \$1,955,978 as identified in Form 42-1A. This amount, less the \$467,965 over-recovery approved

1 in Commission Order No. PSC-2025-0437-FOF-EI, issued
2 November 24, 2025, in Docket No. 20250007-EI, results in a
3 final over-recovery of \$1,488,013, as shown on Form 42-1A.
4 This over-recovery amount will be applied in the
5 calculation of the environmental cost recovery factors for
6 the period January 2027 through December 2027.
7

8 **Q.** Are all costs listed in Forms 42-4A through 42-8A incurred
9 for environmental compliance projects approved by the
10 Commission?
11

12 **A.** Yes. All costs listed in Forms 42-4A through 42-8A for which
13 Tampa Electric is seeking recovery are incurred for
14 environmental compliance projects approved by the
15 Commission.
16

17 **Q.** Did Tampa Electric include activity in its 2025 final
18 Environmental Clause true-up filing for any new
19 environmental projects that were not anticipated and
20 included in its 2025 factors?
21

22 **A.** No, Tampa Electric did not include any activity in its 2025
23 final Environmental Clause true-up filing for any new
24 environmental projects that were not anticipated and
25 included in its 2025 factors.

1 Q. Did Tampa Electric have any adjustments to the total actual
2 amount of environmental costs?

3

4 A. No. There were no adjustments for the period January 2025
5 through December 2025.

6

7 Q. How do actual expenditures for the period January 2025
8 through December 2025 compare with Tampa Electric's
9 actual/estimated projections as presented in previous
10 testimony and exhibits?

11

12 A. Total costs for O&M activities are \$2,122,112, which are
13 being offset by revenue from the company's Renewable Energy
14 Certificates ("REC") sales of (\$5,685,206). As shown on
15 Form 42-4A, this resulted in total O&M costs of
16 (\$3,563,094), which is 65.5 percent, or (\$1,410,261)
17 greater than the actual/estimated projection. Form 42-6A
18 shows the total capital investment costs are \$5,539 greater
19 than the actual/estimated projection and does not result in
20 a significant variance. Additional information regarding
21 substantial variances is provided below.

22

23 **Operations and Maintenance Project Variances**

24 O&M expense projections related to planned maintenance work
25 are typically spread across the period in question.

1 However, the company always inspects the units to ensure
2 that maintenance is needed before beginning the work. The
3 need varies according to the actual usage and associated
4 “wear and tear” on the units. If an inspection indicates
5 that the maintenance is not yet needed or if additional
6 work is needed, then the company will have a variance when
7 actual amounts expended are compared to the projection.
8 When inspections indicate that work is not needed now, then
9 maintenance expense will be incurred in a future period
10 when warranted by the condition of the unit.

11
12 ▪ **SO₂ Emissions Allowances**

13 The SO₂ Emissions Allowances variance is \$3, or 17.9
14 percent less than projected due to higher cogeneration
15 purchases during the latter half of 2025, which offset
16 the gains from SO₂ consumption allowances and auction
17 proceeds.

18
19 ▪ **Big Bend PM Minimization and Monitoring:** The Big Bend
20 Minimization and Monitoring project variance is
21 \$25,741, or 83.6 percent greater than projected. The
22 variance is due to a formula error in the calculation
23 on Schedule 42-5E. The costs were correctly included
24 in the July 2025-December 2025 period, but due to a
25 calculation error, the costs were not included in the

1 total spend for 2025.

2

3 ▪ **Bayside SCR Consumables:** The Bayside SCR Consumables
4 project variance is (\$14,647), or 5.9 percent less
5 than projected. The variance is due to the Unit 2 Steam
6 Turbine operating less than originally planned, which
7 did not require as much ammonia to be utilized in the
8 generation process.

9

10 ▪ **Clean Water Act Section 316(b) Phase II:** The Clean
11 Water Act Section 316(b) Phase II project variance is
12 (\$5,150), or 100 percent less than projected. The
13 variance is due to Big Bend Power Station not receiving
14 its NPDES permit until late August 2025, which was
15 later than expected in the year. This in turn resulted
16 in deferred activities and associated costs. The
17 company expects it will incur the required costs in
18 2026.

19

20 ▪ **Big Bend Unit 4 SCR:** The Big Bend Unit 4 SCR project
21 variance is \$469,380, or 53.1 percent greater than
22 projected. The variance is due to the discovery of
23 unknown maintenance items that required repairs during
24 the Big Bend Unit 4 SCR Fall 2025 Outage. These
25 included an unplanned and unexpected repair to the SCR

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inlet expansion joint and extensive cleaning of the SCR and its inlet ducts before returning the unit back to service. The company plans to replace the SCR inlet expansion joint in a future planned outage.

- **Mercury Air Toxics Standards:** The Mercury Air Toxics Standards Program variance is (\$1,036), or 100 percent less than projected. The variance is due to not being able to complete compliance testing while Big Bend Unit 4 was operating at the required timeframe. Compliance testing must be completed every 320 days from the last testing event and must be completed while the Unit is online. As a result, testing materials were not required to be purchased, as the unit was offline.

- **Big Bend Gypsum Storage Facility:** The Big Bend Gypsum Storage Facility project variance is (\$201,609), or 91.0 percent less than projected. The variance is due to less yard maintenance costs than originally projected to operate the Gypsum Storage Facility.

- **Big Bend ELG Compliance:** The Big Bend ELG Compliance project variance is (\$228,510), or 47.4 percent less than projected. This variance was the result of lower

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than expected rainfall at Big Bend Station. The company was able to manage pond levels at the station without discharging water to the Underground Injection Control "UIC" well.

- **Big Bend Unit 1 Sec. 316(b) Impingement Mortality:** The Big Bend Unit 1 Sec. 316(b) Impingement Mortality project variance is (\$62,500), or 100 percent less than projected. The variance is the result of the company's deferral of expected maintenance/repairs to 2026 because of outage time constraints and part availability.

- **Bayside 316(b) Compliance:** The Bayside 316(b) Compliance program variance is (\$242,500), or 66.7 percent less than projected. The variance is due to required compliance activities starting later in the year than anticipated.

- **Big Bend NESHAP Subpart YYYY Compliance:** The Big Bend NESHAP Subpart YYYY Compliance program variance is (\$5,150), or 100 percent less than projected. The company expected it would need to purchase new Formaldehyde test standards, but the company's existing inventory of standards was still valid, so

1 the purchase of new test standards was not required.

- 2
- 3 ▪ **Renewable Energy Credits:** The Renewable Energy Credit
4 variance is (\$1,096,193), or 23.9 percent greater than
5 projected. The variance is due to the company selling
6 a portion of its older RECs from 2019 through 2022,
7 resulting in more revenue than expected.
8
 - 9 ▪ **Bayside 316(a) Thermal Variance Study:** The Bayside
10 316(a) Thermal Variance Study is (\$48,655), or 64.9
11 percent less than projected. The variance is due to
12 starting the project later than anticipated, and
13 estimating future spend based on limited information.
14

15 **Capital Investment Project Variances**

- 16 ▪ **Big Bend PM Minimization and Monitoring:** The Big Bend
17 Minimization and Monitoring project variance is
18 (\$5,426), or 9.5 percent less than projected. The
19 company placed this equipment in service in September,
20 which is later than expected during the year. The
21 result is the calculation of the actual return on
22 average net investment and depreciation amounts were
23 lower than originally estimated.
24

25 **Q.** Does this conclude your testimony?

1 **A.** Yes, it does.

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INDEX

TAMPA ELECTRIC COMPANY ENVIRONMENTAL
COST RECOVERY CLAUSE

FINAL TRUE-UP AMOUNT FOR THE PERIOD OF
JANUARY 2025 THROUGH DECEMBER 2025

FORMS 42-1A THROUGH 42-9A

<u>DOCUMENT NO.</u>	<u>TITLE</u>	<u>PAGE</u>
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8	Form 42-8A	21
9	Form 42-9A	40

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of Final True-up Amount for the Period
January 2025 to December 2025
 (in Dollars)

Line	Period Amount
1. End of Period Actual True-Up for the Period January 2025 to December 2025 (Form 42-2A, Lines 5 + 6 + 10)	\$1,955,978
2. Actual/Estimated True-Up Amount Approved for the Period January 2025 to December 2025 (Order No. PSC-2025-0437-FOF-EI)	\$467,965
3. Final True-Up to be Refunded/(Recovered) in the Projection Period January 2027 to December 2027 (Lines 1 - 2)	\$1,488,013

Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of Final True-Up Amount for the Period
January 2025 to December 2025

Current Period True-Up Amount
(in Dollars)

Line	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1. ECRC Revenues (net of Revenue Taxes)	1,113,830	1,083,092	975,367	1,064,349	1,278,953	1,450,920	1,455,121	1,539,884	1,474,988	1,350,200	1,170,186	1,021,026	14,987,917
2. True-Up Provision	625,075	625,075	625,075	625,075	625,075	625,075	625,075	625,075	625,075	625,075	625,075	625,075	7,500,900
3. ECRC Revenues Applicable to Period (Lines 1 + 2) ¹	1,738,905	1,718,167	1,600,442	1,689,424	1,904,028	2,075,995	2,080,196	2,164,959	2,100,063	1,975,275	1,795,261	1,646,101	22,488,817
4. Jurisdictional ECRC Costs													
a. O & M Activities (Form 42-5A, Line 9)	(734,562)	(26,215)	(154,172)	(130,036)	(177,378)	(227,004)	(611,009)	(678,306)	(274,433)	(159,348)	(141,107)	(249,522)	(3,563,092)
b. Capital Investment Projects (Form 42-7A, Line 9)	2,063,720	2,057,724	2,052,117	2,047,957	2,043,955	2,036,990	2,030,906	2,025,586	2,019,576	2,013,450	2,007,040	1,998,545	24,397,566
c. Total Jurisdictional ECRC Costs	1,329,158	2,031,509	1,897,945	1,917,921	1,866,577	1,809,986	1,419,897	1,347,280	1,745,143	1,854,102	1,865,933	1,749,023	20,834,474
5. Over/(Under) Recovery (Line 3 - Line 4c) ¹	409,747	(313,342)	(297,503)	(228,497)	37,451	266,009	660,299	817,679	354,920	121,173	(70,672)	(102,922)	1,654,342
6. Interest Provision (Form 42-3A, Line 10)	36,267	34,304	30,880	27,555	25,214	23,666	23,103	23,465	22,756	20,866	18,298	15,442	301,636
7. Beginning Balance True-Up & Interest Provision ¹	7,500,900	7,321,839	6,417,726	5,526,028	4,700,011	4,137,601	3,802,201	3,860,528	4,076,597	3,829,198	3,345,982	2,668,533	7,500,900
a. Deferred True-Up from January to December 2024 (Order No. PSC-2025-0437-FOF-EI)	2,597,551	2,597,551	2,597,551	2,597,551	2,597,551	2,597,551	2,597,551	2,597,551	2,597,551	2,597,551	2,597,551	2,597,551	2,597,551
8. True-Up Collected/(Refunded) (see Line 2)	(625,075)	(625,075)	(625,075)	(625,075)	(625,075)	(625,075)	(625,075)	(625,075)	(625,075)	(625,075)	(625,075)	(625,075)	(7,500,900)
9. End of Period Total True-Up (Lines 5+6+7+8+9) ¹	9,919,390	9,015,277	8,123,579	7,297,562	6,735,152	6,399,752	6,458,079	6,674,148	6,426,749	5,943,533	5,266,084	4,553,529	4,553,529
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) ¹	\$9,919,390	\$9,015,277	\$8,123,579	\$7,297,562	\$6,735,152	\$6,399,752	\$6,458,079	\$6,674,148	\$6,426,749	\$5,943,533	\$5,266,084	\$4,553,529	\$4,553,529

Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of Final True-up Amount for the Period
January 2025 to December 2025

Interest Provision
 (in Dollars)

Line	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	\$10,098,451	\$9,919,390	\$9,015,277	\$8,123,579	\$7,297,562	\$6,735,152	\$6,399,752	\$6,468,079	\$6,674,148	\$6,426,749	\$5,943,533	\$5,266,084	
2.	9,883,123	8,980,973	8,092,699	7,270,007	6,709,938	6,376,086	6,434,976	6,650,683	6,403,993	5,922,847	5,247,786	4,538,087	
3.	19,981,574	18,900,363	17,107,976	15,393,586	14,007,500	13,111,238	12,834,728	13,108,762	13,078,141	12,349,596	11,191,319	9,804,171	
4.	9,990,787	9,450,182	8,553,988	7,696,793	7,003,750	6,555,619	6,417,364	6,554,381	6,539,071	6,174,798	5,595,660	4,902,086	
5.	4.36%	4.35%	4.35%	4.32%	4.28%	4.35%	4.31%	4.32%	4.26%	4.08%	3.96%	3.89%	
6.	4.35%	4.35%	4.32%	4.28%	4.35%	4.31%	4.32%	4.26%	4.08%	3.96%	3.89%	3.66%	
7.	8.71%	8.70%	8.67%	8.60%	8.63%	8.66%	8.63%	8.58%	8.34%	8.04%	7.85%	7.55%	
8.	4.355%	4.350%	4.335%	4.300%	4.315%	4.330%	4.315%	4.290%	4.170%	4.020%	3.925%	3.775%	
9.	0.363%	0.363%	0.361%	0.358%	0.360%	0.361%	0.360%	0.358%	0.348%	0.335%	0.327%	0.315%	
10.	\$36,267	\$34,304	\$30,880	\$27,555	\$25,214	\$23,666	\$23,103	\$23,465	\$22,756	\$20,686	\$18,298	\$15,442	\$301,636

Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of Final True-up Amount for the Period
 January 2025 to December 2025

Variance Report of O & M Activities
 (In Dollars)

Line	Description of O&M Activities	(1)		(2)		(3)		(4)	
		Actual	Actual/Estimated Projection	Actual	Estimated Projection	Amount	Variance Amount	Percent	
1.	Description of O&M Activities								
	a. Big Bend Unit 3 Flue Gas Desulfurization Integration	\$0	\$0	\$0	\$0	\$0	\$0	0.0%	0.0%
	b. SO2 Emissions Allowances	(14)	(17)			3		-17.9%	-17.9%
	c. Big Bend Units 1 & 2 FGD	\$0	\$0			-		0.0%	0.0%
	d. Big Bend PM Minimization and Monitoring	\$56,524	\$30,783			25,741		83.6%	83.6%
	e. NPDES Annual Surveillance Fees	\$34,500	\$34,500			-		0.0%	0.0%
	f. Gannon Thermal Discharge Study	\$0	\$0			-		0.0%	0.0%
	g. Polk NOx Emissions Reduction	\$0	\$0			-		0.0%	0.0%
	h. Bayside SCR Consumables	\$234,061	\$248,708			(14,647)		-5.9%	-5.9%
	i. Big Bend Unit 4 SOFA	\$0	\$0			-		0.0%	0.0%
	j. Clean Water Act Section 316(b) Phase II Study	\$0	\$5,150			(5,150)		-100.0%	-100.0%
	k. Arsenic Groundwater Standard Program	\$0	\$0			-		0.0%	0.0%
	l. Big Bend 3 SCR	\$0	\$0			-		0.0%	0.0%
	m. Big Bend 4 SCR	\$1,353,670	\$884,290			469,380		53.1%	53.1%
	n. Mercury Air Toxics Standards	\$0	\$1,036			(1,036)		-100.0%	-100.0%
	o. Greenhouse Gas Reduction Program	\$22,551	\$21,986			565		2.6%	2.6%
	p. Big Bend Gypsum Storage Facility	\$19,865	\$221,474			(201,609)		-91.0%	-91.0%
	q. Coal Combustion Residuals (CCR) Rule - Phase I	\$0	\$0			-		0.0%	0.0%
	r. Big Bend ELG Compliance	\$253,442	\$481,951			(228,510)		-47.4%	-47.4%
	s. Coal Combustion Residuals (CCR) Rule - Phase II	\$0	\$0			-		0.0%	0.0%
	t. Big Bend Unit 1 Sec. 316(b) Impingement Mortality	\$0	\$62,500			(62,500)		-100.0%	-100.0%
	u. Bayside 316(b) Compliance	\$121,168	\$363,668			(242,500)		-66.7%	-66.7%
	v. Big Bend NESHAP Subpart YYYYY Compliance	\$0	\$5,150			(5,150)		-100.0%	-100.0%
	w. Renewable Energy Credits	(5,685,206)	(4,589,012)			(1,096,193)		23.9%	23.9%
	x. Bayside 316(a) Thermal Variance Study	\$26,345	\$75,000			(48,655)		-64.9%	-64.9%
2.	Total Investment Projects - Recoverable Costs	(\$3,563,094)	(\$2,152,833)			(\$1,410,261)		65.5%	65.5%
3.	Recoverable Costs Allocated to Energy	(\$3,597,594)	(\$2,192,483)			(\$1,405,111)		64.1%	64.1%
4.	Recoverable Costs Allocated to Demand	\$34,500	\$39,650			(\$5,150)		-13.0%	-13.0%

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-2025-0437-FOF-EI.
 Column (3) = Column (1) - Column (2)
 Column (4) = Column (3) / Column (2)

Tampa Electric Company

Environmental Cost Recovery Clause

Calculation of Final True-up Amount for the Period

January 2025 to December 2025

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

Line	(1) Actual	(2) Actual/Estimated Projection	(3)		(4) Variance Percent
			Amount	Percent	
1.					
a.	\$1,187,213	\$1,186,773	\$440	0.0%	0.0%
b.	\$0	\$0	0	0.0%	0.0%
c.	\$6,629	\$6,628	1	0.0%	0.0%
d.	\$1,858,333	\$1,858,014	319	0.0%	0.0%
e.	\$1,962,777	\$1,962,038	739	0.0%	0.0%
f.	\$51,437	\$56,863	(5,426)	-9.5%	-9.5%
g.	\$91,875	\$91,844	31	0.0%	0.0%
h.	\$266,502	\$266,395	107	0.0%	0.0%
i.	\$5,878,613	\$5,877,956	657	0.0%	0.0%
j.	\$2,557,717	\$2,556,515	1,202	0.0%	0.0%
k.	\$715,779	\$715,414	365	0.1%	0.1%
l.	(\$2,928)	(\$2,928)	0	0.0%	0.0%
m.	\$1,806,666	\$1,805,444	1,222	0.1%	0.1%
n.	\$506,959	\$519,910	(12,951)	-2.5%	-2.5%
o.	\$150,879	\$150,780	99	0.1%	0.1%
p.	\$3,652,173	\$3,637,304	14,869	0.4%	0.4%
q.	\$1,354,390	\$1,353,515	875	0.1%	0.1%
r.	\$2,298,962	\$2,296,011	2,951	0.1%	0.1%
s.	\$53,590	\$53,551	39	0.1%	0.1%
2.	\$24,397,566	\$24,392,027	\$5,539	0.0%	0.0%
3.	\$16,434,203	\$16,434,507	(\$304)	0.0%	0.0%
4.	\$7,963,363	\$7,957,520	\$5,843	0.1%	0.1%

Notes:

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

Column (2) is the approved projected amount in accordance with FPSC Order No. PSC-2025-0437-FOF-EI.

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

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

Tampa Electric Company
 Environmental Compliance
 Calculation of Final True-up Amount for the Period
January 2025 to December 2025
Capital Investment Projects-Recoverable Costs
 (in Dollars)

Line	Description (A)	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 Classification	
1.	a. Big Bend Unit 3 Flue Gas Desulfurization Integration	\$101,336	\$100,899	\$100,463	\$100,026	\$99,590	\$99,152	\$98,716	\$98,279	\$97,843	\$97,407	\$96,969	\$96,533	\$1,187,213	Energy	
2.	b. Big Bend Unit 4 Continuous Emissions Monitors	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
3.	c. Big Bend Section 114 Mercury Testing Platform	563	560	559	557	555	554	551	550	548	546	544	542	6,629	Demand	
4.	d. Big Bend Units 1 & 2 FGD	159,981	156,968	156,065	157,142	156,229	155,316	154,405	153,492	152,579	151,667	150,755	149,842	1,888,333	Demand	
5.	e. Big Bend FGD Optimization and Utilization	167,488	160,763	160,067	165,352	164,637	163,923	163,207	162,492	161,777	161,062	160,347	159,632	1,962,777	Demand	
6.	f. Big Bend PM Minimization and Monitoring	4,197	4,191	4,186	4,180	4,173	4,166	4,162	4,156	4,150	4,145	4,140	4,135	51,457	Demand	
7.	g. PolkNOx Emissions Reduction	7,847	7,813	7,778	7,743	7,709	7,674	7,639	7,604	7,569	7,534	7,500	7,465	91,875	Demand	
8.	h. Big Bend Unit 4 SOFA	22,715	22,622	22,530	22,438	22,347	22,254	22,162	22,071	21,979	21,887	21,794	21,703	266,302	Demand	
9.	i. Big Bend Unit 5 SCR	456,784	456,784	456,784	456,784	456,784	456,784	456,784	456,784	456,784	456,784	456,784	456,784	5,629,713	Demand	
10.	j. Big Bend Unit 5 SOFA	217,482	216,676	215,871	215,066	214,261	213,456	212,651	211,846	211,041	209,824	208,607	207,391	2,557,717	Demand	
11.	k. Mercury Air Toxics Standards	60,922	60,718	60,515	60,312	60,109	59,906	59,702	59,270	58,838	58,406	57,974	57,542	715,779	Demand	
12.	l. SO _x Emissions Allowances (B)	(244)	(244)	(244)	(244)	(244)	(244)	(244)	(244)	(244)	(244)	(244)	(244)	(2,928)	Demand	
13.	m. Big Bend Gypsum Storage Facility	152,330	152,007	151,684	151,363	151,040	150,717	150,394	150,072	149,749	149,426	149,103	148,781	1,806,666	Demand	
14.	n. Big Bend Coal Combustion Residuals (CCR Rule)	37,660	38,843	39,966	41,788	43,448	45,337	47,364	49,530	51,831	54,266	56,845	59,569	506,959	Demand	
15.	o. Coal Combustion Residuals (CCR-Phase I)	12,723	12,696	12,669	12,642	12,614	12,586	12,559	12,532	12,505	12,478	12,451	12,424	150,879	Demand	
16.	p. Big Bend ELS Compliance	305,778	304,777	304,182	304,346	304,004	303,991	303,991	304,790	304,634	304,382	304,120	302,335	3,652,173	Demand	
17.	q. Big Bend Unit 1 Sec. 316(b) Impingement Mortality	114,339	114,071	113,804	113,535	113,268	113,000	112,732	112,464	112,196	111,928	111,661	111,392	1,354,390	Demand	
18.	r. Bayside 316(b) Compliance	193,663	193,210	192,764	192,369	191,942	191,536	191,242	191,144	190,686	190,316	189,987	190,103	2,398,962	Demand	
19.	s. Big Bend NESHAP Subpart YYYYY Compliance	4,511	4,503	4,494	4,486	4,478	4,470	4,462	4,454	4,445	4,437	4,429	4,421	53,590	Demand	
20.	Total Investment Projects - Recoverable Costs	\$2,063,720	\$2,057,724	\$2,052,117	\$2,047,957	\$2,043,955	\$2,039,990	\$2,036,990	\$2,033,990	\$2,030,906	\$2,027,842	\$2,024,842	\$2,021,842	\$24,397,566	Demand	
21.	Recoverable Costs Allocated to Energy	1,398,557	1,394,127	1,388,702	1,383,277	1,377,851	1,372,427	1,366,998	1,361,574	1,356,149	1,350,724	1,345,300	1,339,875	16,434,203	Demand	
22.	Recoverable Costs Allocated to Demand	664,163	663,597	663,415	664,680	666,104	667,563	669,000	670,418	671,836	673,254	674,672	676,090	7,963,363	Demand	
23.	Retail Energy Jurisdictional Factor	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	Demand	
24.	Retail Demand Jurisdictional Factor	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	Demand	
25.	Jurisdictional Energy Recoverable Costs (C)	1,398,557	1,394,127	1,388,702	1,383,277	1,377,851	1,372,427	1,366,998	1,361,574	1,356,149	1,350,724	1,345,300	1,339,875	16,434,203	Demand	
26.	Jurisdictional Demand Recoverable Costs (D)	664,163	663,597	663,415	664,680	666,104	667,563	669,000	670,418	671,836	673,254	674,672	676,090	7,963,363	Demand	
27.	Total Jurisdictional Recoverable Costs for Investment Projects (Lines 7 + 8)	\$2,063,720	\$2,057,724	\$2,052,117	\$2,047,957	\$2,043,955	\$2,039,990	\$2,036,990	\$2,033,990	\$2,030,906	\$2,027,842	\$2,024,842	\$2,021,842	\$24,397,566	Demand	

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
Calculation of Final True-up Amount for the Period
January 2025 to December 2025
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		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	a. Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Cleanings 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-Services/Depreciation Base (A)	\$13,763,263	\$13,763,263	\$13,763,263	\$13,763,263	\$13,763,263	\$13,763,263	\$13,763,263	\$13,763,263	\$13,763,263	\$13,763,263	\$13,763,263	\$13,763,263	\$13,763,263	\$13,763,263
3.	Less: Accumulated Depreciation	(8,097,645)	(8,158,647)	(8,219,649)	(8,280,651)	(8,341,653)	(8,402,655)	(8,463,657)	(8,524,659)	(8,585,661)	(8,646,663)	(8,707,665)	(8,768,667)	(8,829,669)	(8,829,669)
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$5,665,618	5,604,616	5,543,614	5,482,612	5,421,610	5,360,608	5,299,606	5,238,604	5,177,602	5,116,600	5,055,598	4,994,596	4,933,594	4,933,594
6.	Average Net Investment		5,635,117	5,574,115	5,513,113	5,452,111	5,391,109	5,330,107	5,269,105	5,208,103	5,147,101	5,086,099	5,025,097	4,964,095	4,964,095
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		31,239	30,901	30,563	30,225	29,887	29,548	29,210	28,872	28,534	28,196	27,857	27,519	\$352,551
	b. Debt Component Grossed Up For Taxes (C)		9,095	8,996	8,898	8,799	8,701	8,602	8,504	8,405	8,307	8,209	8,110	8,012	102,638
8.	Investment Expenses		61,002	61,002	61,002	61,002	61,002	61,002	61,002	61,002	61,002	61,002	61,002	61,002	732,024
	a. Depreciation (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		101,336	100,899	100,463	100,026	99,590	99,152	98,716	98,279	97,843	97,407	96,969	96,533	1,187,213
	a. Recoverable Costs Allocated to Energy		101,336	100,899	100,463	100,026	99,590	99,152	98,716	98,279	97,843	97,407	96,969	96,533	1,187,213
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
11.	Demand Jurisdictional Factor		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
12.	Retail Energy-Related Recoverable Costs (E)		101,336	100,899	100,463	100,026	99,590	99,152	98,716	98,279	97,843	97,407	96,969	96,533	1,187,213
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$101,336	\$100,899	\$100,463	\$100,026	\$99,590	\$99,152	\$98,716	\$98,279	\$97,843	\$97,407	\$96,969	\$96,533	\$1,187,213

Notes:
(A) Applicable depreciable base for Big Bend: accounts 312.00.045 (\$13,435,775), 315.00.045 (\$327,307), and 312.00.040 (\$182).
(B) Line 6 x 6.6524% x 1/12 (Jan-Dec). Based on ROE of 10.50%, with weighted income tax rate of 25.3450% (expansion factor of 1.33950).
(C) Line 6 x 1.9367% x 1/12 (Jan-Dec)
(D) Applicable depreciation rates are 5.4%, 2.8%, and 3.8%.
(E) Line 9a x Line 10
(F) Line 9b x Line 11

Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of Final True-up Amount for the Period
January 2025 to December 2025
Return on Capital Investments, Depreciation and Taxes
For Project: Big Bend Unit 4 Continuous Emissions Monitors
(in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	a. Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211
3.	Less: Accumulated Depreciation	(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)	(866,211)
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$0	0	0	0	0	0	0	0	0	0	0	0	0	0
6.	Average Net Investment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7.	Return on Average Net Investment		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	a. Equity Component Grossed Up For Taxes (B)		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Debt Component Grossed Up For Taxes (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
8.	Investment Expenses		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	a. Depreciation (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		0	0	0	0	0	0	0	0	0	0	0	0	0
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
11.	Demand Jurisdictional Factor	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
12.	Retail Energy-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Notes:
(A) Applicable depreciable base for Big Bend: accounts TBD depending on type of plant added
(B) Line 6 x 6.6524% x 1/12 (Jan-Dec). Based on ROE of 10.50%, with weighted income tax rate of 25.3450% (expansion factor of 1.33950.)
(C) Line 6 x 1.9367% x 1/12 (Jan-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

Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of Final True-up Amount for the Period
January 2025 to December 2025

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		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	a. Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737
3.	Less: Accumulated Depreciation	(77,515)	(78,023)	(78,023)	(78,277)	(78,531)	(78,785)	(79,039)	(79,293)	(79,547)	(79,801)	(80,055)	(80,309)	(80,563)	(80,563)
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$43,222	42,968	42,714	42,460	42,206	41,952	41,698	41,444	41,190	40,936	40,682	40,428	40,174	40,174
6.	Average Net Investment	43,095	42,841	42,587	42,333	42,079	41,825	41,571	41,317	41,063	40,809	40,555	40,301	40,301	40,301
7.	Return on Average Net Investment		\$239	\$237	\$236	\$235	\$233	\$232	\$230	\$229	\$228	\$226	\$225	\$223	\$2,773
	a. Equity Component Grossed Up For Taxes (B)		70	69	69	68	68	68	67	67	66	66	65	65	808
	b. Debt Component Grossed Up For Taxes (C)														
8.	Investment Expenses		\$254	\$254	\$254	\$254	\$254	\$254	\$254	\$254	\$254	\$254	\$254	\$254	\$3,048
	a. Depreciation (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)	563	560	560	559	557	555	554	551	550	548	546	544	542	6,629
	a. Recoverable Costs Allocated to Energy	563	560	560	559	557	555	554	551	550	548	546	544	542	6,629
	b. Recoverable Costs Allocated to Demand	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
11.	Demand Jurisdictional Factor	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
12.	Retail Energy-Related Recoverable Costs (E)	563	560	560	559	557	555	554	551	550	548	546	544	542	6,629
13.	Retail Demand-Related Recoverable Costs (F)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)	\$563	\$560	\$560	\$559	\$557	\$555	\$554	\$551	\$550	\$548	\$546	\$544	\$542	\$6,629

Notes:

- (A) Applicable depreciable base for Big Bend; account 311,00,040
- (B) Line 6 x 6.6524% x 1/12 (Jan-Dec); Based on ROE of 10.50%, with weighted income tax rate of 25.3450% (expansion factor of 1.33950.)
- (C) Line 6 x 1.9367% x 1/12 (Jan-Dec)
- (D) Applicable depreciation rate is 2.5%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of Final True-up Amount for the Period
January 2025 to December 2025

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		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	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)	\$28,490,542	\$28,490,542	\$28,490,542	\$28,490,542	\$28,490,542	\$28,490,542	\$28,490,542	\$28,490,542	\$28,490,542	\$28,490,542	\$28,490,542	\$28,490,542	\$28,490,542	\$28,490,542
3.	Less: Accumulated Depreciation	(23,902,082)	(24,029,576)	(24,157,070)	(24,284,564)	(24,412,058)	(24,539,552)	(24,667,046)	(24,794,540)	(24,922,034)	(25,049,528)	(25,177,022)	(25,304,516)	(25,432,010)	(25,432,010)
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$4,588,461	4,460,967	4,333,473	4,205,979	4,078,485	3,950,991	3,823,497	3,696,003	3,568,509	3,441,015	3,313,521	3,186,027	3,058,533	3,058,533
6.	Average Net Investment		4,524,714	4,397,220	4,269,726	4,142,232	4,014,738	3,887,244	3,759,750	3,632,256	3,504,762	3,377,268	3,249,774	3,122,280	3,122,280
7.	Return on Average Net Investment		\$25,084	\$24,377	\$23,670	\$22,963	\$22,256	\$21,550	\$20,843	\$20,136	\$19,429	\$18,722	\$18,016	\$17,309	\$254,355
	a. Equity Component Grossed Up For Taxes (B)		7,303	7,097	6,891	6,685	6,479	6,274	6,068	5,862	5,656	5,451	5,245	5,039	74,050
	b. Debt Component Grossed Up For Taxes (C)														
8.	Investment Expenses		\$127,494	\$127,494	\$127,494	\$127,494	\$127,494	\$127,494	\$127,494	\$127,494	\$127,494	\$127,494	\$127,494	\$127,494	\$1,528,928
	a. Depreciation (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		159,881	158,968	158,055	157,142	156,229	155,318	154,405	153,492	152,579	151,667	150,755	149,842	1,858,333
	a. Recoverable Costs Allocated to Energy		159,881	158,968	158,055	157,142	156,229	155,318	154,405	153,492	152,579	151,667	150,755	149,842	1,858,333
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
11.	Demand Jurisdictional Factor		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
12.	Retail Energy-Related Recoverable Costs (E)		159,881	158,968	158,055	157,142	156,229	155,318	154,405	153,492	152,579	151,667	150,755	149,842	1,858,333
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)		\$159,881	\$158,968	\$158,055	\$157,142	\$156,229	\$155,318	\$154,405	\$153,492	\$152,579	\$151,667	\$150,755	\$149,842	\$1,858,333

Notes:

- (A) Applicable depreciable base for Big Bend assets - accounts 311, 00,045 (\$141,968), 312,00,045 (\$28,341,531), and 315,00,045 (\$7,043).
- (B) Line 6 x 6.6524% x 1/12 (Jan-Dec). Based on ROE of 10.50%, with weighted income tax rate of 25.3450% (expansion factor of 1.33950.)
- (C) Line 6 x 1.9367% x 1/12 (Jan-Dec)
- (D) Applicable depreciation rates are 3.5%, 5.4%, and 2.8%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of Final True-up Amount for the Period
January 2025 to December 2025
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		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	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-Services/Depreciation Base (A)	\$22,652,292	\$22,652,292	\$22,652,292	\$22,652,292	\$22,652,292	\$22,652,292	\$22,652,292	\$22,652,292	\$22,652,292	\$22,652,292	\$22,652,292	\$22,652,292	\$22,652,292	\$22,652,292
3.	Less: Accumulated Depreciation	(13,157,776)	(13,257,673)	(13,357,570)	(13,457,467)	(13,557,364)	(13,657,261)	(13,757,158)	(13,857,055)	(13,956,952)	(14,056,849)	(14,156,746)	(14,256,643)	(14,356,540)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$9,494,516	9,394,619	9,294,722	9,194,825	9,094,928	8,995,031	8,895,134	8,795,237	8,695,340	8,595,443	8,495,546	8,395,649	8,295,752	
6.	Average Net Investment		9,444,567	9,344,670	9,244,773	9,144,876	9,044,979	8,945,082	8,845,185	8,745,288	8,645,391	8,545,494	8,445,597	8,345,700	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		\$52,358	\$51,804	\$51,250	\$50,696	\$50,142	\$49,589	\$49,035	\$48,481	\$47,927	\$47,373	\$46,820	\$46,266	\$591,741
	b. Debt Component Grossed Up For Taxes (C)		15,243	15,082	14,920	14,759	14,598	14,437	14,275	14,114	13,953	13,792	13,630	13,469	172,272
8.	Investment Expenses		\$99,897	\$99,897	\$99,897	\$99,897	\$99,897	\$99,897	\$99,897	\$99,897	\$99,897	\$99,897	\$99,897	\$99,897	\$1,198,764
	a. Depreciation (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		167,498	166,783	166,067	165,352	164,637	163,923	163,207	162,492	161,777	161,062	160,347	159,632	1,962,777
	a. Recoverable Costs Allocated to Energy		167,498	166,783	166,067	165,352	164,637	163,923	163,207	162,492	161,777	161,062	160,347	159,632	1,962,777
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
11.	Demand Jurisdictional Factor		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
12.	Retail Energy-Related Recoverable Costs (E)		167,498	166,783	166,067	165,352	164,637	163,923	163,207	162,492	161,777	161,062	160,347	159,632	1,962,777
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$167,498	\$166,783	\$166,067	\$165,352	\$164,637	\$163,923	\$163,207	\$162,492	\$161,777	\$161,062	\$160,347	\$159,632	\$1,962,777

Notes:
(A) Applicable depreciable base for Big Bend: accounts 312,00,045 (\$21,855,886), 311,00,045 (\$40,016), 316,00,040 (\$71,401), 315,00,045 (\$594,901), and 312,00,040 (\$90,088).
(B) Line 6 x 6.6524% x 1/12 (Jan-Dec). Based on ROE of 10.50%, with weighted income tax rate of 25.3450% (expansion factor of 1.33950).
(C) Line 6 x 1.9367% x 1/12 (Jan-Dec)
(D) Applicable depreciation rates are 5.4%, 3.5%, 2.0%, 2.8%, and 3.8%.
(E) Line 9a x Line 10
(F) Line 9b x Line 11

Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of Final True-up Amount for the Period
January 2025 to December 2025

Return on Capital Investments, Depreciation and Taxes
For Project: Big Bend 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		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	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	314,543	0	0	314,543
	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-Services/Depreciation Base (A)	\$351,594	\$351,594	\$351,594	\$351,594	\$351,594	\$351,594	\$351,594	\$351,594	\$351,594	\$351,594	\$666,137	\$666,137	\$666,137	\$666,137
3.	Less: Accumulated Depreciation	(193,903)	(194,723)	(195,543)	(196,363)	(197,183)	(198,003)	(198,823)	(199,643)	(200,463)	(201,283)	(202,103)	(203,657)	(205,211)	(205,211)
4.	CWIP - Non-Interest Bearing	314,543	314,543	314,543	314,543	314,543	314,543	314,543	314,543	314,543	314,543	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$472,234	471,414	470,594	469,774	468,954	468,134	467,314	466,494	465,674	464,854	464,034	463,214	462,394	461,574
6.	Average Net Investment		471,824	471,004	470,184	469,364	468,544	467,724	466,904	466,084	465,264	464,444	463,624	462,804	461,984
7.	Return on Average Net Investment		\$2,616	\$2,611	\$2,607	\$2,602	\$2,597	\$2,593	\$2,588	\$2,584	\$2,579	\$2,575	\$2,568	\$2,560	\$31,080
	a. Equity Component Grossed Up For Taxes (B)		761	760	759	758	756	755	754	752	751	750	748	745	9,049
	b. Debt Component Grossed Up For Taxes (C)		\$820	\$820	\$820	\$820	\$820	\$820	\$820	\$820	\$820	\$820	\$1,554	\$1,554	\$11,308
8.	Investment Expenses		0	0	0	0	0	0	0	0	0	0	0	0	0
	a. Depreciation (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		4,197	4,191	4,186	4,180	4,173	4,168	4,162	4,156	4,150	4,145	4,140	4,135	51,437
	a. Recoverable Costs Allocated to Energy		4,197	4,191	4,186	4,180	4,173	4,168	4,162	4,156	4,150	4,145	4,140	4,135	51,437
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
11.	Demand Jurisdictional Factor		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
12.	Retail Energy-Related Recoverable Costs (E)		4,197	4,191	4,186	4,180	4,173	4,168	4,162	4,156	4,150	4,145	4,140	4,135	51,437
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$4,197	\$4,191	\$4,186	\$4,180	\$4,173	\$4,168	\$4,162	\$4,156	\$4,150	\$4,145	\$4,140	\$4,135	\$51,437

Notes:
(A) Applicable depreciable base for Big Bend; account 315.00.0044.
(B) Line 6 x 6.6524% x 1/12 (Jan-Dec). Based on ROE of 10.50%, with weighted income tax rate of 25.3450% (expansion factor of 1.33950.)
(C) Line 6 x 1.9367% x 1/12 (Jan-Dec)
(D) Applicable depreciation rate is 2.8%
(E) Line 9a x Line 10
(F) Line 9b x Line 11

Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of Final True-up Amount for the Period
January 2025 to December 2025
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		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	a. Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473
3.	Less: Accumulated Depreciation	(1,140,822)	(1,145,676)	(1,150,530)	(1,155,384)	(1,160,238)	(1,165,092)	(1,169,946)	(1,174,800)	(1,179,654)	(1,184,508)	(1,189,362)	(1,194,216)	(1,199,070)	(1,199,070)
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$420,651	415,797	410,943	406,089	401,235	396,381	391,527	386,673	381,819	376,965	372,111	367,257	362,403	362,403
6.	Average Net Investment		418,224	413,370	408,516	403,662	398,808	393,954	389,100	384,246	379,392	374,538	369,684	364,830	364,830
7.	Return on Average Net Investment		\$2,318	\$2,292	\$2,265	\$2,238	\$2,211	\$2,184	\$2,157	\$2,130	\$2,103	\$2,076	\$2,049	\$2,022	\$26,045
	a. Equity Component Grossed Up For Taxes (B)		675	667	659	651	644	636	628	620	612	604	597	589	7,582
	b. Debt Component Grossed Up For Taxes (C)		\$4,854	\$4,854	\$4,854	\$4,854	\$4,854	\$4,854	\$4,854	\$4,854	\$4,854	\$4,854	\$4,854	\$4,854	\$58,248
8.	Investment Expenses		0	0	0	0	0	0	0	0	0	0	0	0	0
	a. Depreciation (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		7,847	7,813	7,778	7,743	7,709	7,674	7,639	7,604	7,569	7,534	7,500	7,465	91,875
	a. Recoverable Costs Allocated to Energy		7,847	7,813	7,778	7,743	7,709	7,674	7,639	7,604	7,569	7,534	7,500	7,465	91,875
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
11.	Demand Jurisdictional Factor	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
12.	Retail Energy-Related Recoverable Costs (E)		7,847	7,813	7,778	7,743	7,709	7,674	7,639	7,604	7,569	7,534	7,500	7,465	91,875
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)		\$7,847	\$7,813	\$7,778	\$7,743	\$7,709	\$7,674	\$7,639	\$7,604	\$7,569	\$7,534	\$7,500	\$7,465	\$91,875

Notes:
(A) Applicable depreciable base for Polk; account 342.00.081
(B) Line 6 x 6.6524% x 1/12 (Jan-Dec). Based on ROE of 10.50%, with weighted income tax rate of 25.3450% (expansion factor of 1.33950.)
(C) Line 6 x 1.9367% x 1/12 (Jan-Dec)
(D) Applicable depreciation rate is 3.7%
(E) Line 9a x Line 10
(F) Line 9b x Line 11

Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of Final True-up Amount for the Period
January 2025 to December 2025
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		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	a. Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$2,865,696	\$2,865,696	\$2,865,696	\$2,865,696	\$2,865,696	\$2,865,696	\$2,865,696	\$2,865,696	\$2,865,696	\$2,865,696	\$2,865,696	\$2,865,696	\$2,865,696	\$2,865,696
3.	Less: Accumulated Depreciation	(1,480,843)	(1,493,691)	(1,506,539)	(1,519,387)	(1,532,235)	(1,545,083)	(1,557,931)	(1,570,779)	(1,583,627)	(1,596,475)	(1,609,323)	(1,622,171)	(1,635,019)	(1,635,019)
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$1,384,853	1,372,005	1,359,157	1,346,309	1,333,461	1,320,613	1,307,765	1,294,917	1,282,069	1,269,221	1,256,373	1,243,525	1,230,677	1,230,677
6.	Average Net Investment		1,378,429	1,365,581	1,352,733	1,339,885	1,327,037	1,314,189	1,301,341	1,288,493	1,275,645	1,262,797	1,249,949	1,237,101	1,237,101
7.	Return on Average Net Investment		\$7,642	\$7,570	\$7,499	\$7,428	\$7,357	\$7,285	\$7,214	\$7,143	\$7,072	\$7,001	\$6,929	\$6,858	\$6,858
	a. Equity Component Grossed Up For Taxes (B)		2,225	2,204	2,183	2,162	2,142	2,121	2,100	2,080	2,059	2,038	2,017	1,997	1,997
	b. Debt Component Grossed Up For Taxes (C)		\$12,848	\$12,848	\$12,848	\$12,848	\$12,848	\$12,848	\$12,848	\$12,848	\$12,848	\$12,848	\$12,848	\$12,848	\$12,848
8.	Investment Expenses		0	0	0	0	0	0	0	0	0	0	0	0	0
	a. Depreciation (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		22,715	22,622	22,530	22,438	22,347	22,254	22,162	22,071	21,979	21,887	21,794	21,703	21,703
	a. Recoverable Costs Allocated to Energy		22,715	22,622	22,530	22,438	22,347	22,254	22,162	22,071	21,979	21,887	21,794	21,703	21,703
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
11.	Demand Jurisdictional Factor		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
12.	Retail Energy-Related Recoverable Costs (E)		22,715	22,622	22,530	22,438	22,347	22,254	22,162	22,071	21,979	21,887	21,794	21,703	21,703
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)		\$22,715	\$22,622	\$22,530	\$22,438	\$22,347	\$22,254	\$22,162	\$22,071	\$21,979	\$21,887	\$21,794	\$21,703	\$21,703

Notes:
(A) Applicable depreciable base for Big Bend; account 312.00.044
(B) Line 6 x 6.6524% x 1/12 (Jan-Dec)
(C) Line 6 x 1.9367% x 1/12 (Jan-Dec)
(D) Applicable depreciation rate is 5.4%
(E) Line 9a x Line 10
(F) Line 9b x Line 11

Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of Final True-up Amount for the Period
January 2025 to December 2025
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		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$127,005)
	a. Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	(127,005)
	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)	\$71,260,468	\$71,260,468	\$71,260,468	\$71,260,468	\$71,260,468	\$71,260,468	\$71,260,468	\$71,260,468	\$71,260,468	\$71,260,468	\$71,260,468	\$71,133,463	\$71,133,463	\$71,133,463
3.	Less: Accumulated Depreciation	(38,439,384)	(38,972,532)	(39,239,106)	(39,505,680)	(39,772,254)	(40,038,828)	(40,305,402)	(40,571,976)	(40,838,550)	(41,105,124)	(41,371,698)	(41,637,702)	(41,637,702)	(41,637,702)
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$32,821,084	\$32,287,936	\$32,021,362	\$31,754,788	\$31,488,214	\$31,221,640	\$30,955,066	\$30,688,492	\$30,421,918	\$30,155,344	\$29,761,765	\$29,495,761	\$29,495,761	\$29,495,761
6.	Average Net Investment		32,687,797	32,421,223	32,154,649	31,888,075	31,621,501	31,354,927	31,088,353	30,821,779	30,555,205	30,288,631	29,958,554	29,628,763	29,628,763
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		\$181,210	\$179,732	\$178,255	\$176,777	\$175,299	\$173,821	\$172,343	\$170,866	\$169,388	\$167,910	\$166,080	\$164,252	\$2,075,933
	b. Debt Component Grossed Up For Taxes (C)		52,755	52,325	51,895	51,465	51,034	50,604	50,174	49,744	49,314	48,883	48,351	47,818	604,362
8.	Investment Expenses		\$266,574	\$266,574	\$266,574	\$266,574	\$266,574	\$266,574	\$266,574	\$266,574	\$266,574	\$266,574	\$266,574	\$266,004	\$3,198,318
	a. Depreciation (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		500,539	498,631	496,724	494,816	492,907	490,999	489,091	487,184	485,276	483,367	481,005	478,074	5,878,613
	a. Recoverable Costs Allocated to Energy		500,539	498,631	496,724	494,816	492,907	490,999	489,091	487,184	485,276	483,367	481,005	478,074	5,878,613
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
11.	Demand Jurisdictional Factor		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
12.	Retail Energy-Related Recoverable Costs (E)		500,539	498,631	496,724	494,816	492,907	490,999	489,091	487,184	485,276	483,367	481,005	478,074	5,878,613
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)		\$500,539	\$498,631	\$496,724	\$494,816	\$492,907	\$490,999	\$489,091	\$487,184	\$485,276	\$483,367	\$481,005	\$478,074	\$5,878,613

Notes:
(A) Applicable depreciable base for Big Bend: accounts 311,00,054 (\$16,857,250), 312,00,054 (\$42,388,149), 315,00,054 (\$10,642,027), 316,00,054 (\$687,934), and 315,00,040 (\$658,103).
(B) Line 6 x 6.6524% x 1/12 (Jan-Dec). Based on ROE of 10.50%, with weighted income tax rate of 25.3450% (expansion factor of 1.33950).
(C) Line 6 x 1.5367% x 1/12 (Jan-Dec)
(D) Applicable depreciation rate are 3.5%, 5.4%, 2.8%, 1.9%, and 2.2%.
(E) Line 9a x Line 10
(F) Line 9b x Line 11

Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of Final True-up Amount for the Period
January 2025 to December 2025
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		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	a. Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$24,467,806	\$24,467,806	\$24,467,806	\$24,467,806	\$24,467,806	\$24,467,806	\$24,467,806	\$24,467,806	\$24,467,806	\$24,467,806	\$24,467,806	\$24,467,806	\$24,467,806	\$24,467,806
3.	Less: Accumulated Depreciation	(9,357,121)	(9,466,819)	(9,576,517)	(9,686,215)	(9,795,913)	(9,905,611)	(10,015,309)	(10,125,007)	(10,234,705)	(10,344,403)	(10,454,101)	(10,563,799)	(10,673,497)	(10,673,497)
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$15,110,685	15,000,987	14,891,289	14,781,591	14,671,893	14,562,195	14,452,497	14,342,799	14,233,101	14,123,403	14,013,705	13,904,007	13,794,309	13,794,309
6.	Average Net Investment		15,055,836	14,946,138	14,836,440	14,726,742	14,617,044	14,507,346	14,397,648	14,287,950	14,178,252	14,068,554	13,958,856	13,849,158	13,849,158
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		\$83,465	\$82,856	\$82,248	\$81,640	\$81,032	\$80,424	\$79,816	\$79,208	\$78,600	\$77,991	\$77,383	\$76,775	\$861,438
	b. Debt Component Grossed Up For Taxes (C)		24,299	24,122	23,945	23,768	23,591	23,414	23,237	23,060	22,883	22,705	22,528	22,351	279,903
8.	Investment Expenses		\$109,698	\$109,698	\$109,698	\$109,698	\$109,698	\$109,698	\$109,698	\$109,698	\$109,698	\$109,698	\$109,698	\$109,698	\$1,316,376
	a. Depreciation (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		217,462	216,676	215,891	215,106	214,321	213,536	212,751	211,966	211,181	210,394	209,609	208,824	2,557,717
	a. Recoverable Costs Allocated to Energy		217,462	216,676	215,891	215,106	214,321	213,536	212,751	211,966	211,181	210,394	209,609	208,824	2,557,717
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
11.	Demand Jurisdictional Factor		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
12.	Retail Energy-Related Recoverable Costs (E)		217,462	216,676	215,891	215,106	214,321	213,536	212,751	211,966	211,181	210,394	209,609	208,824	2,557,717
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)		\$217,462	\$216,676	\$215,891	\$215,106	\$214,321	\$213,536	\$212,751	\$211,966	\$211,181	\$210,394	\$209,609	\$208,824	\$2,557,717

Notes:
(A) Applicable depreciable base for Big Bend: accounts 312,00,045 (\$23,011,597) and 312,00,044 (\$1,456,209).
(B) Line 6 x 6.6524% x 1/12 (Jan-Dec). Based on ROE of 10.50%, with weighted income tax rate of 25.3450% (expansion factor of 1.33950).
(C) Line 6 x 1.9367% x 1/12 (Jan-Dec)
(D) Applicable depreciation rates are 5.4% and 5.4%.
(E) Line 9a x Line 10
(F) Line 9b x Line 11

Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of Final True-up Amount for the Period
January 2025 to December 2025

Return on Capital Investments, Depreciation and Taxes
For Project: Mercury Air Toxics Standards (MAT5)
(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		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	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)	\$7,064,224	7,064,224	7,064,224	7,064,224	7,064,224	7,064,224	7,064,224	7,064,224	7,064,224	7,064,224	7,064,224	7,064,224	7,064,224	7,064,224
3.	Less: Accumulated Depreciation	(2,506,481)	(2,534,882)	(2,563,283)	(2,591,684)	(2,620,085)	(2,648,486)	(2,676,887)	(2,705,288)	(2,733,460)	(2,761,444)	(2,789,427)	(2,817,411)	(2,845,395)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$4,557,743	4,529,342	4,500,941	4,472,540	4,444,139	4,415,738	4,387,337	4,358,936	4,330,764	4,302,780	4,274,796	4,246,812	4,218,829	
6.	Average Net Investment		4,543,542	4,515,141	4,486,740	4,458,339	4,429,938	4,401,537	4,373,136	4,344,850	4,316,772	4,288,788	4,260,804	4,232,820	
7.	Return on Average Net Investment		\$25,188	\$25,030	\$24,873	\$24,716	\$24,558	\$24,401	\$24,243	\$24,086	\$23,931	\$23,776	\$23,620	\$23,465	\$29,1887
	a. Equity Component Grossed Up For Taxes (B)		7,333	7,287	7,241	7,195	7,150	7,104	7,058	7,012	6,967	6,922	6,877	6,831	84,977
	b. Debt Component Grossed Up For Taxes (C)														
8.	Investment Expenses		\$28,401	\$28,401	\$28,401	\$28,401	\$28,401	\$28,401	\$28,401	\$28,172	\$27,984	\$27,984	\$27,984	\$27,984	\$338,914
	a. Depreciation (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		60,922	60,718	60,515	60,312	60,109	59,906	59,702	59,270	58,882	58,682	58,481	58,280	715,779
	a. Recoverable Costs Allocated to Energy		60,922	60,718	60,515	60,312	60,109	59,906	59,702	59,270	58,882	58,682	58,481	58,280	715,779
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
11.	Demand Jurisdictional Factor		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
12.	Retail Energy-Related Recoverable Costs (E)		60,922	60,718	60,515	60,312	60,109	59,906	59,702	59,270	58,882	58,682	58,481	58,280	715,779
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)		\$60,922	\$60,718	\$60,515	\$60,312	\$60,109	\$59,906	\$59,702	\$59,270	\$58,882	\$58,682	\$58,481	\$58,280	\$715,779

Notes:

- (A) Applicable depreciable base for Big Bend and Polk; accounts 312.00.044 (\$3,427,481), 341.00.080 (\$26,150), 315.00.040 (\$1,226,949), 312.00.045 (\$2,053,017), 315.00.044 (\$16,035), 315.00.045 (\$53,852), 311.00.040 (\$13,216), 345.00.081 (\$2,232), 312.00.054 (\$210,295), and 395.00.000 (\$35,018).
- (B) Line 6 x 6.6524% x 1/12 (Jan-Dec). Based on ROE of 10.50%, with weighted income tax rate of 25.3450% (expansion factor of 1.33950).
- (C) Line 6 x 1.9367% x 1/12 (Jan-Dec)
- (D) Applicable depreciation rates are 5.4%, 3.0%, 2.2%, 5.4%, 2.8%, 2.5%, 2.5%, 5.4%, 14.3%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of Final True-up Amount for the Period
January 2025 to December 2025

For Project: SO₂ Emissions Allowances
(in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	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	24	0	0	0	0	0	0	0	0	24
2.	Working Capital Balance		0	0	0	0	0	0	0	0	0	0	0	0	0
	a. FERC 158.1 Allowance Inventory	\$0	0	0	0	0	0	0	0	0	0	0	0	0	0
	b. FERC 158.2 Allowances Withheld	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	c. FERC 162.3 Other Regl. Assets - Losses	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	d. FERC 254.01 Regulatory Liabilities - Gains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3.	Total Working Capital Balance	(\$34,139)	(34,139)	(34,139)	(34,139)	(34,137)	(34,137)	(34,137)	(34,137)	(34,137)	(34,137)	(34,137)	(34,137)	(34,137)	(34,137)
4.	Average Net Working Capital Balance	(\$34,139)	(\$34,139)	(\$34,139)	(\$34,139)	(\$34,138)	(\$34,137)	(\$34,137)	(\$34,137)	(\$34,137)	(\$34,137)	(\$34,137)	(\$34,137)	(\$34,137)	(\$34,137)
5.	Return on Average Net Working Capital Balance		(\$189)	(\$189)	(\$189)	(\$189)	(\$189)	(\$189)	(\$189)	(\$189)	(\$189)	(\$189)	(\$189)	(\$189)	(\$2,268)
	a. Equity Component Grossed Up For Taxes (A)		(55)	(55)	(55)	(55)	(55)	(55)	(55)	(55)	(55)	(55)	(55)	(55)	(660)
	b. Debt Component Grossed Up For Taxes (B)		(244)	(244)	(244)	(244)	(244)	(244)	(244)	(244)	(244)	(244)	(244)	(244)	(2,928)
6.	Total Return Component		(244)	(244)	(244)	(244)	(244)	(244)	(244)	(244)	(244)	(244)	(244)	(244)	(3,588)
7.	Expenses:		\$0	\$0	\$0	(\$24)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$24)
	a. Gains		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Losses		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. SO ₂ Allowance Expense		1	1	2	2	2	2	2	3	3	3	3	3	10
8.	Net Expenses (D)		1	0	0	(24)	2	2	2	3	3	3	3	3	(14)
9.	Total System Recoverable Expenses (Lines 6 + 8)		(243)	(244)	(244)	(244)	(242)	(242)	(242)	(241)	(243)	(244)	(244)	(243)	(2,942)
	a. Recoverable Costs Allocated to Energy		(243)	(244)	(244)	(244)	(242)	(242)	(242)	(241)	(243)	(244)	(244)	(243)	(2,942)
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
11.	Demand Jurisdictional Factor	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
12.	Retail Energy-Related Recoverable Costs (E)		(243)	(244)	(244)	(244)	(242)	(242)	(242)	(241)	(243)	(244)	(244)	(243)	(2,942)
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Juris. Recoverable Costs (Lines 12 + 13)		(243)	(244)	(244)	(244)	(242)	(242)	(242)	(241)	(243)	(244)	(244)	(243)	(2,942)
			(\$243)	(\$244)	(\$244)	(\$244)	(\$242)	(\$244)	(\$242)	(\$241)	(\$243)	(\$244)	(\$244)	(\$243)	(\$2,942)

Notes:
(A) Line 6 x 6.6524% x 1/12 (Jan-Dec). Based on ROE of 10.50%, with weighted income tax rate of 25.3450% (expansion factor of 1.33950).
(B) Line 6 x 1.9367% x 1/12 (Jan-Dec)
(C) Line 6 is reported on Schedule 7A.
(D) Line 8 is reported on Schedule 5A.
(E) Line 9a x Line 10
(F) Line 9b x Line 11

Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of Final True-up Amount for the Period
January 2025 to December 2025
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		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	a. Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other - AFUDC (excl from CWIP)		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$21,467,359	21,467,359	21,467,359	21,467,359	21,467,359	21,467,359	21,467,359	21,467,359	21,467,359	21,467,359	21,467,359	21,467,359	21,467,359	21,467,359
3.	Less: Accumulated Depreciation	(6,460,827)	(6,505,908)	(6,550,989)	(6,596,070)	(6,641,151)	(6,686,232)	(6,731,313)	(6,776,394)	(6,821,475)	(6,866,556)	(6,911,637)	(6,956,718)	(7,001,799)	(7,001,799)
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$15,006,532	14,961,451	14,916,370	14,871,289	14,826,208	14,781,127	14,736,046	14,690,965	14,645,884	14,600,803	14,555,722	14,510,641	14,465,560	14,465,560
6.	Average Net Investment		14,983,992	14,938,911	14,893,830	14,848,749	14,803,668	14,758,587	14,713,506	14,668,425	14,623,344	14,578,263	14,533,182	14,488,101	14,488,101
7.	Return on Average Net Investment		\$83,066	\$82,816	\$82,566	\$82,317	\$82,067	\$81,817	\$81,567	\$81,317	\$81,067	\$80,817	\$80,567	\$80,317	\$980,301
	a. Equity Component Grossed Up For Taxes (B)		24,183	24,110	24,037	23,965	23,892	23,819	23,746	23,674	23,601	23,528	23,455	23,383	285,393
	b. Debt Component Grossed Up For Taxes (C)		\$45,081	\$45,081	\$45,081	\$45,081	\$45,081	\$45,081	\$45,081	\$45,081	\$45,081	\$45,081	\$45,081	\$45,081	\$540,972
8.	Investment Expenses		0	0	0	0	0	0	0	0	0	0	0	0	0
	a. Depreciation (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		152,330	152,007	151,684	151,363	151,040	150,717	150,394	150,072	149,749	149,426	149,103	148,781	1,806,666
	a. Recoverable Costs Allocated to Energy		152,330	152,007	151,684	151,363	151,040	150,717	150,394	150,072	149,749	149,426	149,103	148,781	1,806,666
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
11.	Demand Jurisdictional Factor		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
12.	Retail Energy-Related Recoverable Costs (E)		152,330	152,007	151,684	151,363	151,040	150,717	150,394	150,072	149,749	149,426	149,103	148,781	1,806,666
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)		\$152,330	\$152,007	\$151,684	\$151,363	\$151,040	\$150,717	\$150,394	\$150,072	\$149,749	\$149,426	\$149,103	\$148,781	\$1,806,666

Notes:
(A) Applicable depreciable base for Big Bend: account 311.00.040
(B) Line 6 x 6.6524% x 1/12 (Jan-Dec). Based on ROE of 10.50%, with weighted income tax rate of 25.3450% (expansion factor of 1.33950.)
(C) Line 6 x 1.9367% x 1/12 (Jan-Dec)
(D) Applicable depreciation rate is 2.5%
(E) Line 9a x Line 10
(F) Line 9b x Line 11

Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of Final True-up Amount for the Period
January 2025 to December 2025

Line	Description	Return on Capital Investments, Depreciation and Taxes For Project: Big Bend Coal Combustion Residual Rule (CCR Rule) (in Dollars)												End of Period Total	
		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
1.	Investments		\$58,486	\$293,512	\$50,363	\$471,849	\$13,109	\$6,050	\$793	\$9	\$164,476	(\$83,023)	(\$697)	\$0	\$974,927
	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)	\$3,959,426	3,959,426	3,959,426	3,959,426	3,959,426	3,959,426	3,959,426	3,959,426	3,959,426	3,959,426	3,959,426	3,959,426	3,959,426	3,959,426
3.	Less: Accumulated Depreciation	(537,273)	(548,070)	(558,867)	(569,664)	(580,461)	(591,258)	(602,055)	(612,852)	(623,649)	(634,446)	(645,243)	(656,040)	(666,837)	(666,837)
4.	CWIP - Non-Interest Bearing	307,089	365,575	659,087	709,450	1,181,299	1,194,408	1,200,458	1,201,251	1,201,260	1,365,736	1,282,713	1,282,016	1,282,016	1,282,016
5.	Net Investment (Lines 2 + 3 + 4)	\$3,729,242	3,776,931	4,059,646	4,099,212	4,560,264	4,562,576	4,557,829	4,547,825	4,537,037	4,690,716	4,596,896	4,585,402	4,574,605	4,574,605
6.	Average Net Investment	3,753,087	3,918,289	4,079,429	4,329,738	4,561,420	4,560,202	4,552,827	4,542,431	4,613,877	4,643,806	4,591,149	4,580,003	4,580,003	4,580,003
7.	Return on Average Net Investment		\$20,806	\$21,722	\$22,615	\$24,003	\$25,287	\$25,280	\$25,239	\$25,182	\$25,578	\$25,744	\$25,452	\$25,390	\$292,298
	a. Equity Component Grossed Up For Taxes (B)		6,057	6,324	6,584	6,988	7,362	7,360	7,348	7,331	7,446	7,495	7,410	7,392	85,097
	b. Debt Component Grossed Up For Taxes (C)		\$10,797	\$10,797	\$10,797	\$10,797	\$10,797	\$10,797	\$10,797	\$10,797	\$10,797	\$10,797	\$10,797	\$10,797	\$129,564
8.	Investment Expenses		0	0	0	0	0	0	0	0	0	0	0	0	0
	a. Depreciation (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)	37,660	38,843	39,996	41,788	43,446	43,437	43,310	43,384	43,310	43,821	44,036	43,659	43,579	506,959
	a. Recoverable Costs Allocated to Energy	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand	37,660	38,843	39,996	41,788	43,446	43,437	43,310	43,384	43,310	43,821	44,036	43,659	43,579	506,959
10.	Energy Jurisdictional Factor	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
11.	Demand Jurisdictional Factor	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
12.	Retail Energy-Related Recoverable Costs (E)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (F)	37,660	38,843	39,996	41,788	43,446	43,437	43,310	43,384	43,310	43,821	44,036	43,659	43,579	506,959
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)	\$37,660	\$38,843	\$39,996	\$41,788	\$43,446	\$43,437	\$43,310	\$43,384	\$43,310	\$43,821	\$44,036	\$43,659	\$43,579	\$506,959

Notes:
(A) Applicable depreciable base for Big Bend: accounts 311.00.040 (\$2,464,676), 312.00.044 (\$668,735), and 312.00.040 (\$826,015).
(B) Line 6 x 6.6524% x 1/12 (Jan-Dec). Based on ROE of 10.50%, with weighted income tax rate of 25.3450% (expansion factor of 1.33950).
(C) Line 6 x 1.9367% x 1/12 (Jan-Dec)
(D) Applicable depreciation rate is 2.5%, 5.4%, and 3.8%
(E) Line 9a x Line 10
(F) Line 9b x Line 11

Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of Final True-up Amount for the Period
January 2025 to December 2025
Return on Capital Investments, Depreciation and Taxes
For Project: Coal Combustion Residuals (CCR Rule - Phase II)
(in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	a. Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Cleanings 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-Services/Depreciation Base (A)	\$1,308,034	1,308,034	1,308,034	1,308,034	1,308,034	1,308,034	1,308,034	1,308,034	1,308,034	1,308,034	1,308,034	1,308,034	1,308,034	1,308,034
3.	Less: Accumulated Depreciation	(60,059)	(63,863)	(67,667)	(71,471)	(75,275)	(79,079)	(82,883)	(86,687)	(90,491)	(94,295)	(98,099)	(101,903)	(105,707)	(105,707)
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$1,247,975	1,244,171	1,240,367	1,236,563	1,232,759	1,228,955	1,225,151	1,221,347	1,217,543	1,213,739	1,209,935	1,206,131	1,202,327	1,202,327
6.	Average Net Investment		1,246,073	1,242,269	1,238,465	1,234,661	1,230,857	1,227,053	1,223,249	1,219,445	1,215,641	1,211,837	1,208,033	1,204,229	1,204,229
7.	Return on Average Net Investment		\$6,908	\$6,887	\$6,866	\$6,845	\$6,823	\$6,802	\$6,781	\$6,760	\$6,739	\$6,718	\$6,697	\$6,676	\$81,502
	a. Equity Component Grossed Up For Taxes (B)		2,011	2,005	1,999	1,993	1,987	1,980	1,974	1,968	1,962	1,956	1,950	1,944	23,729
	b. Debt Component Grossed Up For Taxes (C)		\$3,804	\$3,804	\$3,804	\$3,804	\$3,804	\$3,804	\$3,804	\$3,804	\$3,804	\$3,804	\$3,804	\$3,804	\$45,648
8.	Investment Expenses		0	0	0	0	0	0	0	0	0	0	0	0	0
	a. Depreciation (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		12,723	12,696	12,669	12,642	12,614	12,586	12,559	12,532	12,505	12,478	12,451	12,424	150,879
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		12,723	12,696	12,669	12,642	12,614	12,586	12,559	12,532	12,505	12,478	12,451	12,424	150,879
10.	Energy Jurisdictional Factor		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
11.	Demand Jurisdictional Factor		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
12.	Retail Energy-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (F)		12,723	12,696	12,669	12,642	12,614	12,586	12,559	12,532	12,505	12,478	12,451	12,424	150,879
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$12,723	\$12,696	\$12,669	\$12,642	\$12,614	\$12,586	\$12,559	\$12,532	\$12,505	\$12,478	\$12,451	\$12,424	\$150,879

Notes:
(A) Applicable depreciable base for Big Bend: account 311.00.044
(B) Line 6 x 6.6524% x 1/12 (Jan-Dec). Based on ROE of 10.50%, with weighted income tax rate of 25.3450% (expansion factor of 1.33950).
(C) Line 6 x 1.9367% x 1/12 (Jan-Dec)
(D) Applicable depreciation rate is 3.5%
(E) Line 9a x Line 10
(F) Line 9b x Line 11

Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of Final True-up Amount for the Period
January 2025 to December 2025

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		(\$79,186)	(\$11,614)	(\$5,881)	\$196,835	(\$33,343)	(\$36,413)	\$196,535	\$54,559	\$13,159	\$52,085	(\$12,002)	(\$335,731)	(\$999)
	b. Clearings to Plant		(79,186)	(11,614)	(5,881)	196,835	(33,343)	(36,413)	196,535	54,559	13,159	52,085	(12,002)	(335,731)	(999)
	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)	\$33,840,710	33,761,524	33,749,910	33,744,028	33,940,863	33,907,520	33,871,107	34,067,642	34,122,201	34,135,359	34,187,444	34,175,442	33,839,711	
3.	Less: Accumulated Depreciation	(869,275)	(1,060,454)	(1,131,466)	(1,202,454)	(1,273,430)	(1,344,819)	(1,416,138)	(1,487,381)	(1,559,036)	(1,630,806)	(1,702,604)	(1,774,511)	(1,846,393)	
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)	\$32,851,435	32,701,070	32,618,444	32,541,574	32,667,433	32,562,701	32,454,969	32,580,261	32,563,164	32,504,553	32,484,840	32,400,931	31,993,318	
6.	Average Net Investment		32,776,252	32,659,757	32,580,009	32,604,504	32,615,067	32,508,835	32,517,615	32,571,713	32,533,859	32,494,697	32,442,886	32,197,125	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		\$181,701	\$181,055	\$180,613	\$180,749	\$180,807	\$180,218	\$180,267	\$180,567	\$180,357	\$180,140	\$179,853	\$178,490	\$2,164,817
	b. Debt Component Grossed Up For Taxes (C)		52,898	52,710	52,581	52,621	52,638	52,467	52,481	52,568	52,507	52,444	52,360	51,963	630,238
8.	Investment Expenses														
	a. Depreciation (D)		\$71,179	\$71,012	\$70,988	\$70,976	\$71,389	\$71,319	\$71,243	\$71,655	\$71,770	\$71,798	\$71,907	\$71,882	\$857,118
	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)		305,778	304,777	304,182	304,346	304,834	304,004	303,991	304,790	304,634	304,382	304,120	302,335	3,652,173
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		305,778	304,777	304,182	304,346	304,834	304,004	303,991	304,790	304,634	304,382	304,120	302,335	3,652,173
10.	Energy Jurisdictional Factor		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
11.	Demand Jurisdictional Factor		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
12.	Retail Energy-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (F)		305,778	304,777	304,182	304,346	304,834	304,004	303,991	304,790	304,634	304,382	304,120	302,335	3,652,173
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$305,778	\$304,777	\$304,182	\$304,346	\$304,834	\$304,004	\$303,991	\$304,790	\$304,634	\$304,382	\$304,120	\$302,335	\$3,652,173

Notes:

- (A) Applicable depreciable base for Big Bend: accounts 312,00,040 (\$105,584) and 311,00,040 (\$33,734,128).
- (B) Line 6 x 6.6524% x 1/12 (Jan-Dec). Based on ROE of 10.50%, with weighted income tax rate of 25.3450% (expansion factor of 1.33950).
- (C) Line 6 x 1.39367% x 1/12 (Jan-Dec)
- (D) Applicable depreciation rates are 3.8% and 2.5%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of Final True-up Amount for the Period
January 2025 to December 2025

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Total
1.	Investments		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	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-Services/Depreciation Base (A)	\$11,515,547	11,515,547	11,515,547	11,515,547	11,515,547	11,515,547	11,515,547	11,515,547	11,515,547	11,515,547	11,515,547	11,515,547	11,515,547	11,515,547
3.	Less: Accumulated Depreciation	(751,156)	(788,582)	(826,008)	(863,434)	(900,860)	(938,286)	(975,712)	(1,013,138)	(1,050,564)	(1,087,990)	(1,125,416)	(1,162,842)	(1,200,268)	(1,200,268)
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$10,764,391	10,726,965	10,689,539	10,652,113	10,614,687	10,577,261	10,539,835	10,502,409	10,464,983	10,427,557	10,390,131	10,352,705	10,315,279	10,315,279
6.	Average Net Investment		10,745,678	10,708,252	10,670,826	10,633,400	10,595,974	10,558,548	10,521,122	10,483,696	10,446,270	10,408,844	10,371,418	10,333,992	10,333,992
7.	Return on Average Net Investment		\$59,570	\$59,363	\$59,156	\$58,948	\$58,741	\$58,533	\$58,326	\$58,118	\$57,911	\$57,703	\$57,496	\$57,288	\$701,153
	a. Equity Component Grossed Up For Taxes (B)		17,343	17,282	17,222	17,161	17,101	17,041	16,980	16,920	16,859	16,799	16,739	16,678	204,125
	b. Debt Component Grossed Up For Taxes (C)		\$37,426	\$37,426	\$37,426	\$37,426	\$37,426	\$37,426	\$37,426	\$37,426	\$37,426	\$37,426	\$37,426	\$37,426	\$449,112
8.	Investment Expenses		0	0	0	0	0	0	0	0	0	0	0	0	0
	a. Depreciation (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		114,339	114,071	113,804	113,535	113,268	113,000	112,732	112,464	112,196	111,928	111,661	111,392	1,354,390
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		114,339	114,071	113,804	113,535	113,268	113,000	112,732	112,464	112,196	111,928	111,661	111,392	1,354,390
10.	Energy Jurisdictional Factor		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
11.	Demand Jurisdictional Factor		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
12.	Retail Energy-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (F)		114,339	114,071	113,804	113,535	113,268	113,000	112,732	112,464	112,196	111,928	111,661	111,392	1,354,390
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$114,339	\$114,071	\$113,804	\$113,535	\$113,268	\$113,000	\$112,732	\$112,464	\$112,196	\$111,928	\$111,661	\$111,392	\$1,354,390

Notes:
(A) Applicable depreciable base for Big Bend: account 314.00.040
(B) Line 6 x 6.6524% x 1/12 (Jan-Dec). Based on ROE of 10.50%, with weighted income tax rate of 25.3450% (expansion factor of 1.33950).
(C) Line 6 x 1.9367% x 1/12 (Jan-Dec)
(D) Applicable depreciation rate is 3.9%
(E) Line 9a x Line 10
(F) Line 9b x Line 11

Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of Final True-up Amount for the Period
January 2025 to December 2025

Return on Capital Investments, Depreciation and Taxes
For Project: Bayside 316(b) 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		\$3,629	\$0	\$9,747	\$2,748	\$9,196	\$1,091	\$49,786	\$619	\$5,700	\$19,066	\$2,148	\$162,703	\$266,434
	b. Clearings to Plant		3,629	0	9,747	2,748	9,196	1,091	49,786	619	5,700	19,066	2,148	162,703	266,434
	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)	\$17,877,069	17,880,698	17,880,698	17,890,445	17,893,193	17,902,389	17,903,480	17,953,266	17,953,885	17,959,585	17,976,651	17,980,800	18,143,503	
3.	Less: Accumulated Depreciation	(158,022)	(225,086)	(292,164)	(359,242)	(426,360)	(493,489)	(560,656)	(627,827)	(695,202)	(762,579)	(829,979)	(897,457)	(964,944)	
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)	\$17,719,047	17,655,612	17,588,534	17,531,203	17,466,833	17,408,900	17,342,824	17,325,439	17,258,683	17,197,006	17,148,672	17,083,343	17,178,559	
6.	Average Net Investment		17,667,330	17,622,073	17,559,869	17,499,018	17,437,867	17,375,862	17,334,132	17,292,061	17,227,844	17,172,839	17,116,008	17,130,951	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		\$96,053	\$97,691	\$97,346	\$97,009	\$96,670	\$96,326	\$96,095	\$95,861	\$95,505	\$95,200	\$94,885	\$94,968	\$1,155,609
	b. Debt Component Grossed Up For Taxes (C)		28,546	28,441	28,340	28,242	28,143	28,043	27,976	27,908	27,804	27,716	27,624	27,648	336,431
8.	Investment Expenses														
	a. Depreciation (D)		\$67,064	\$67,078	\$67,078	\$67,118	\$67,129	\$67,167	\$67,171	\$67,375	\$67,377	\$67,400	\$67,478	\$67,487	\$806,922
	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)		193,663	193,210	192,764	192,369	191,942	191,536	191,242	191,144	190,686	190,316	189,987	190,103	2,298,962
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		193,663	193,210	192,764	192,369	191,942	191,536	191,242	191,144	190,686	190,316	189,987	190,103	2,298,962
10.	Energy Jurisdictional Factor		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
11.	Demand Jurisdictional Factor		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
12.	Retail Energy-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (F)		193,663	193,210	192,764	192,369	191,942	191,536	191,242	191,144	190,686	190,316	189,987	190,103	2,298,962
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$193,663	\$193,210	\$192,764	\$192,369	\$191,942	\$191,536	\$191,242	\$191,144	\$190,686	\$190,316	\$189,987	\$190,103	\$2,298,962

Notes:
(A) Applicable depreciable base for Bayside: accounts 341,00,030 (\$1,410,380), 341,00,031 (\$8,505,904) and 341,00,032 (\$8,227,218)
(B) Line 6 x 6.6524% x 1/12 (Jan-Dec). Based on ROE of 10.50%, with weighted income tax rate of 25.3450% (expansion factor of 1.33950).
(C) Line 6 x 1.9367% x 1/12 (Jan-Dec)
(D) Applicable depreciation rates are 3.7%, 4.9%, and 4.2%.
(E) Line 9a x Line 10
(F) Line 9b x Line 11

Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of Final True-up Amount for the Period
January 2025 to December 2025
Return on Capital Investments, Depreciation and Taxes
For Project: Big Bend NESHAP Subpart YYYY 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		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	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)	\$503,214	503,214	503,214	503,214	503,214	503,214	503,214	503,214	503,214	503,214	503,214	503,214	503,214	503,214
3.	Less: Accumulated Depreciation	(31,852)	(34,134)	(35,275)	(36,416)	(37,557)	(38,698)	(39,839)	(40,980)	(42,121)	(43,262)	(44,403)	(45,544)	(46,685)	(47,826)
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$471,362	470,221	469,080	467,939	466,798	465,657	464,516	463,375	462,234	461,093	459,952	458,811	457,670	456,529
6.	Average Net Investment	470,792	469,651	468,510	467,369	466,228	465,087	463,946	462,805	461,664	460,523	459,382	458,241	457,100	455,959
7.	Return on Average Net Investment		\$2,610	\$2,604	\$2,597	\$2,591	\$2,585	\$2,578	\$2,572	\$2,566	\$2,559	\$2,553	\$2,547	\$2,540	\$2,534
	a. Equity Component Grossed Up For Taxes (B)		760	758	756	754	752	751	749	747	745	743	741	740	738
	b. Debt Component Grossed Up For Taxes (C)														
8.	Investment Expenses		\$1,141	\$1,141	\$1,141	\$1,141	\$1,141	\$1,141	\$1,141	\$1,141	\$1,141	\$1,141	\$1,141	\$1,141	\$1,141
	a. Depreciation (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)	4,511	4,503	4,494	4,486	4,478	4,470	4,462	4,454	4,445	4,437	4,429	4,421	4,413	4,405
	a. Recoverable Costs Allocated to Energy	4,511	4,503	4,494	4,486	4,478	4,470	4,462	4,454	4,445	4,437	4,429	4,421	4,413	4,405
	b. Recoverable Costs Allocated to Demand	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
11.	Demand Jurisdictional Factor	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
12.	Retail Energy-Related Recoverable Costs (E)	4,511	4,503	4,494	4,486	4,478	4,470	4,462	4,454	4,445	4,437	4,429	4,421	4,413	4,405
13.	Retail Demand-Related Recoverable Costs (F)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)	\$4,511	\$4,503	\$4,494	\$4,486	\$4,478	\$4,470	\$4,462	\$4,454	\$4,445	\$4,437	\$4,429	\$4,421	\$4,413	\$4,405

Notes:

- (A) Applicable depreciable base for Big Bend: account 343.00.044
- (B) Line 6 x 6.6524% x 1/12 (Jan-Dec). Based on ROE of 10.50%, with weighted income tax rate of 25.3450% (expansion factor of 1.33950.)
- (C) Line 6 x 1.9367% x 1/12 (Jan-Dec)
- (D) Applicable depreciation rate is 2.7%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of Final True-up Amount for the Period
January 2025 to December 2025

Form 42 - 9A
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Calculation of Revenue Requirement Rate of Return
(in Dollars)

	(1) Jurisdictional Rate Base 2025 December SR with Normalization (\$000)	(2) Ratio %	(3) Cost Rate %	(4) Weighted Cost Rate %
Long Term Debt	\$ 3,598,189	36.04%	4.61%	1.6613%
Short Term Debt	399,605	4.00%	4.46%	0.1785%
Preferred Stock	0	0.00%	0.00%	0.0000%
Customer Deposits	103,631	1.04%	2.35%	0.0244%
Common Equity	4,641,806	46.49%	10.50%	4.8812%
Accum. Deferred Inc. Taxes & Zero Cost ITC's	1,039,362	10.41%	0.00%	0.0000%
Deferred ITC - Weighted Cost	<u>202,418</u>	<u>2.03%</u>	7.77%	<u>0.1575%</u>
Total	\$ 9,985,012	100.00%		6.90%

ITC split between Debt and Equity:

Long Term Debt	\$ 3,598,189	Long Term Debt	46.00%
Equity - Preferred	0	Equity - Preferred	0.00%
Equity - Common	<u>4,641,806</u>	Equity - Common	<u>54.00%</u>
Total	\$ 8,239,995	Total	<u>100.00%</u>

Deferred ITC - Weighted Cost:

Debt = 0.1575% * 46.00%	0.0725%
Equity = 0.1575% * 54.00%	<u>0.0851%</u>
Weighted Cost	<u>0.1576%</u>

Total Equity Cost Rate:

Preferred Stock	0.0000%
Common Equity	4.8812%
Deferred ITC - Weighted Cost	<u>0.0851%</u>
	4.9663%
Times Tax Multiplier	1.33950
Total Equity Component	<u>6.6524%</u>

Total Debt Cost Rate:

Long Term Debt	1.6613%
Short Term Debt	0.1785%
Customer Deposits	0.0244%
Deferred ITC - Weighted Cost	<u>0.0725%</u>
Total Debt Component	<u>1.9367%</u>
	<u>8.5891%</u>

Notes:

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