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July 27, 2026

VIA: ELECTRONIC FILING

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

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

Dear Mr. Teitzman:

Attached for filing in the above docket, on behalf of Tampa Electric Company, is the Prepared Direct Testimony and Exhibit (ZJP-2) of Zel Jones-Phillips.

Thank you for your assistance in connection with this matter.

Sincerely,

Malcolm N. Means

Malcolm N. Means

MNM/bml
Attachments
cc: All Parties of Record (w/attachment)

BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO. 20260007-EI
IN RE: TAMPA ELECTRIC COMPANY'S
ENVIRONMENTAL COST RECOVERY CLAUSE

ACTUAL/ESTIMATED TRUE-UP
JANUARY 2026 THROUGH DECEMBER 2026

PREPARED DIRECT TESTIMONY AND EXHIBIT

OF

ZEL JONES-PHILLIPS

FILED: JULY 27, 2026

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

PREPARED DIRECT TESTIMONY

OF

ZEL JONES-PHILLIPS

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

A. My name is Zel Jones-Phillips. My business address is 3600 Midtown Drive, Tampa, Florida 33607. I am employed by Tampa Electric Company ("Tampa Electric" or "company") in the position of Sr. Manager, Rates in the Regulatory Affairs department.

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

A. I received a Bachelor of Science degree in Civil Engineering with a concentration in Environmental Science from Tennessee State University in 2002, and I received a Master of Business degree in 2006 from City University of Seattle in 2006. I joined Tampa Electric in 2011 as the Environmental and Water Systems Engineer at Big Bend Power Station. In December 2019, I joined the Outage & Project Management (O&PM) Department as a Project

Engineer. I became a Project Manager within the same department in 2020 and managed capital projects for Big Bend and Bayside Power Stations. In 2022, I became the Capital Program Lead at Bayside Power Station, overseeing the capital program budget. I joined the Regulatory Affairs Department in October 2023 as a Manager, Rates. My current duties include managing cost recovery for fuel, purchased power, interchange sales, capacity payments, and approved environmental projects. I have over 10 years of electric utility experience in power plant operations, and over 20 years of operational environmental compliance, large capital project and program management experience.

Q. What is the purpose of your direct testimony?

A. The purpose of my direct testimony is to present, for Florida Public Service Commission ("Commission") review and approval, the calculation of the January 2026 through December 2026 actual/estimated true-up amount to be recovered through the Environmental Cost Recovery Clause ("ECRC") during the period January 2027 through December 2027. My testimony addresses the recovery of capital and operations and maintenance ("O&M") costs associated with environmental compliance activities for 2026, based on six months of actual data and six months of estimated data. This information will be used in the determination of the environmental cost recovery factors for January 2027 through December 2027.

Q. Have you prepared an exhibit that shows the recoverable environmental costs for the actual/estimated period of January 2026 through December 2026?

A. Yes, Exhibit No. ZJP-2 was prepared under my direction and supervision. Document Nos. 1-9 consist of nine schedules, Forms 42-1E through 42-9E, which show the current period actual/estimated true-up amount to be used in calculating the cost recovery factors for January 2027 through December 2027.

Q. What has Tampa Electric calculated as the actual/estimated true-up for the current period to be applied during the period January 2027 through December 2027?

A. The actual/estimated true-up applicable for the current period, January 2026 through December 2026, is an under-recovery of $2,931,558. A detailed calculation supporting the true-up amount is shown on Forms 42-1E through 42-9E of my exhibit.

Q. Is Tampa Electric including costs in the actual/estimated true-up filing for any new environmental projects that were not anticipated and included in its 2026 ECRC factors?

A. Yes, Tampa Electric is including costs for projects approved by the Commission after it set the 2026 ECRC factors. The new projects are the Big Bend Manatee Protection Study, approved by the Commission in Order No. PSC-2026-0067-PAA-EI issued on March 19, 2026, in Docket No. 20250135-EI, and the Big Bend Clean Water Act 316(b) Study, approved by the Commission in Order No. PSC-2026-0072-PAA-EI issued March 23, 2026, in Docket No. 20250149-EI. These two projects were not included in the company's 2026 ECRC factors.

Q. What depreciation rates did the company use for the capital projects contained in the 2026 actual/estimated true-up?

A. Tampa Electric used the depreciation rates approved in Order No. PSC-2025-0038-FOF-EI, issued on February 3, 2025, in Docket No. 20230139-EI; however, in the case of

Bayside assets, Tampa Electric used the proposed depreciation rates from the 2026 Bayside Agreement, filed June 16, 2026 in Docket No. 20260062-EI.

Q. What capital structure components and cost rates did Tampa Electric rely on to calculate the revenue requirement rate of return for January 2026 through December 2026?

A. Tampa Electric calculated the revenue requirements rate of return for January 2026 through December 2026 based on the capital structure, components and cost rates as approved in Order No. PSC-2025-0038-FOF-EI, issued on February 3, 2025, in Docket No. 20240026-EI. The calculation of the revenue requirement rate of return is shown on Form 42-9E.

Q. How did the actual/estimated project expenditures for the January 2026 through December 2026 period compare with the company's projections?

A. The total O&M costs are projected to be $3,109,090, or 74.1 percent less than projected, as shown on Form 42-4E. The company projects that the total capital expenditures itemized on Form 42-6E will be $29,095, or 0.1 percent greater than projected. Additional information regarding substantial variances is provided below.

O&M Project Variances

O&M expense projections related to planned maintenance work are typically spread across the period in question. However, the company always inspects the units to ensure that maintenance is needed, before beginning work. The need varies according to actual usage and associated "wear and tear" on the units. If inspection indicates that the maintenance is not yet needed or if additional work is needed, then the company will have a variance compared to the projection. When inspections indicate that work is not needed now; that maintenance expense will be incurred in a future period when warranted by the condition of the unit.

- **SO_2 Emissions Allowances:** The company estimates that the SO_2 Emissions Allowances project variance will be $7, or 94.6 percent less than projected due to higher than anticipated SO_2 emission allowance sales offsetting the company's cogeneration purchases, resulting in a lower emissions allowance amount.

- **Big Bend PM Minimization and Monitoring:** The company estimates that the Big Bend Particulate Monitor ("PM")

Minimization and Monitoring project variance will be $10,925, or 15.7 percent less than projected, due to less than projected maintenance on the PM Continuous Emissions Monitors ("CEMs") equipment on Big Bend Units 1 and 4. Maintenance is lower than originally projected because the company placed the Big Bend Unit 4 PM CEMS in-service in October 2025 instead of July 2025 as originally projected.

- **Big Bend Unit 4 SCR:** The Big Bend Unit 4 Selective Catalytic Reduction ("SCR") project variance is $1,012,794, or 480.5 percent greater than projected, for two reasons. First, the company dispatched Big Bend Unit 4 more frequently in the first half of 2026 than originally projected, resulting in increased ammonia usage. Second, ammonia prices were higher than the company's original projection, further increasing cost.

- **Mercury Air Toxics Standards:** The Mercury Air Toxics Standards variance is $4,334, or 420.8 percent greater than projected, due to an additional air emissions compliance test on Big Bend Unit 4. Tampa Electric performed a Relative Correlation Audit ("RCA") between March 7, 2026 and March 9, 2026, pursuant to Procedure 2, Section 10.5 (1)(ii) of the company's Title V Air Permit, to ensure the PM CEMS equipment met compliance performance criteria. Tampa Electric also incurred expenses for rental of a PM meter box that was necessary to complete the RCA test. The company did not include the RCA test in the original projection.

- **Greenhouse Gas Reduction Program:** The Greenhouse Gas Reduction Program variance is $19,873 or 91.6 percent less than projected. The variance is due to Tampa Electric phasing out the use of the greenhouse gas ("GHG") emissions reporting software application utilized to track greenhouse gas emissions from multiple sources. The EPA improved their GHG emissions reporting system over the years; therefore, the company has been able to streamline its reporting process and complete the reports internally. With the phasing out of the software there will be no further administrative costs associated with updating and maintaining the software application.

- **Big Bend Gypsum Storage Facility:** The Big Bend Gypsum Storage Facility project variance is $253,839, or 87.5 percent less than projected. The variance is due to a reduction in coal generation compared to the original projection, which reduced the amount of gypsum storage processing required.

- **Big Bend ELG Compliance:** The Big Bend Effluent Limitation Guidelines ("ELG") Compliance project variance is $276,471, or 41.3 percent less than projected. The variance is due to a lack of rainfall and drought conditions occurring in the first half of the year. The company was able to manage pond levels at the station without having to discharge as much storm 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 $31,000, or 129.2 percent more than projected. The variance is primarily attributed to more cleanings of the spray nozzles on the fish return system than originally projected.

- **Bayside 316(b)Compliance:** The Bayside 316(b) Compliance project variance is $105,620, or 28.8 percent less than projected. The variance is attributable to delays in compliance study activities caused by plugged spray wash system nozzles on the fish return system. Because the plugged nozzles prevented the system from operating as intended, completion of the required field work was postponed. The company expects to complete the compliance study in 2027.

- **Big Bend NESHAP Subpart YYYY Compliance:** The Big Bend NESHAP Subpart YYYY Compliance project variance is $2,500, or 33.3 percent greater than projected. The variance is due to a price increase on the purchase and delivery of a formaldehyde gas standard and required maintenance of the Fourier Transform Infrared Spectroscopy ("FTIR") test equipment to conduct the formaldehyde test on Big Bend Unit 4 later this year.

- **Renewable Energy Credits:** The variance in the net revenues from the Renewable Energy Credits ("RECs") sales is $1,681,473 or 26.4 percent less than projected. This variance is due to fewer REC sales and lower market prices than anticipated. Tampa Electric's REC sales forecasts are based on projected REC sales. Actual REC volumes and prices may vary depending on prevailing market conditions.

- **Big Bend CCR Rule Legacy Amendment Study:** The Big Bend CCR Rule Legacy Amendment Study variance is $8,364, or 18.6 percent greater than projected. The cause of the variance is increased labor rates associated with the completion of the study that became effective January 1, 2026. The contract negotiation between Tampa Electric and the consultant took longer than expected, and the contract was executed in 2026, with the new labor rates in place.

- **Big Bend Manatee Protection Study:** The Big Bend Manatee Protection Study variance is $436,439, or 100.0 percent greater than projected. This project was not approved at the time of the 2026 Projection filing and as a result the project costs were not included.

- **Big Bend Clean Water Act 316(b) Study:** The Big Bend Clean Water Act 316(b) Study variance is $610,662, or 100.0 percent greater than projected. This project was not approved at the time of the 2026 Projection filing and as a result the project costs were not included.

Capital Project Variances

- **Big Bend PM Minimization and Monitoring:** The Big Bend PM Minimization and Monitoring project variance is $7,123, or 10.9 percent less than projected. The variance is due to less actual depreciation expense than originally projected. The Big Bend Unit PM CEM was placed in service in October 2025 instead of July 2025 as originally estimated, which reduced the actual accumulated depreciation expense.

- **Big Bend Unit 1 Sec. 316(b) Impingement Mortality:** The Big Bend Unit 1 Sec. 316(b) Impingement Mortality project variance is $75,998, or 5.7 percent greater than projected. The variance is associated with the purchase of a new 316(b)-required traveling screen assembly on Big Bend Unit 1 due to advanced corrosion of the screens. The corrosion caused the steel assembly to rust and break off into small fragments, which prevented proper operation of the screen equipment.

Q. Does this conclude your direct testimony?

A. Yes, it does.

EXHIBIT TO THE TESTIMONY OF
ZEL JONES-PHILLIPS

TAMPA ELECTRIC COMPANY'S
ENVIRONMENTAL COST RECOVERY CLAUSE

ACTUAL/ESTIMATED TRUE-UP

JANUARY 2026 THROUGH DECEMBER 2026

INDEX

TAMPA ELECTRIC COMPANY

ENVIRONMENTAL COST RECOVERY CLAUSE

ACTUAL/ESTIMATED TRUE-UP AMOUNT

FOR THE PERIOD

JANUARY 2026 THROUGH DECEMBER 2026

FORMS 42-1E THROUGH 42-9E

15

<u>Tampa Electric Company</u>
Environmental Cost Recovery Clause (ECRC)
Calculation of the Current Period Actual / Estimated Amount
January 2026 to December 2026
(in Dollars)

Form 42 - 1E

Line		Period Amount
1.	Over/(Under) Recovery for the Current Period (Form 42-2E, Line 5)	(2,968,821)
2.	Interest Provision (Form 42-2E, Line 6)	37,263
3.	Sum of Current Period Adjustments (Form 42-2E, Line 10)	$0
4.	Current Period True-Up Amount to be Refunded/(Recovered) In the Projection Period January 2027 to December 2027 (Lines 1 + 2 + 3)	($2,931,558)

Tampa Electric Company

Form 42 - 2E

Environmental Cost Recovery Clause
Calculation of the Current Period Actual / Estimated Amount
January 2026 to December 2026

Current Period True-Up Amount
(in Dollars)

Line		Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Forecast July	Forecast August	Forecast September	Forecast October	Forecast November	Forecast December	End of Period Total
1.	ECRC Revenues (net of Revenue Taxes)	1,170,178	1,228,503	1,139,399	1,196,675	1,344,174	1,610,615	1,614,854	1,618,424	1,654,361	1,494,300	1,275,161	1,186,555	$16,533,197
2.	True-Up Provision	255,460	255,460	255,460	255,460	255,460	255,460	255,460	255,460	255,460	255,460	255,460	255,456	3,065,516
3.	ECRC Revenues Applicable to Period (Lines 1 + 2)	1,425,638	1,483,963	1,394,859	1,452,135	1,599,634	1,866,075	1,870,314	1,873,884	1,909,821	1,749,760	1,530,621	1,442,011	19,598,713
4.	Jurisdictional ECRC Costs													
	a. O & M Activities (Form 42-5E, Line 9)	(36,819)	(141,094)	(55,540)	13,905	62,396	229,446	(280,363)	(201,200)	(203,871)	(203,215)	(95,319)	(175,860)	(1,087,534)
	b. Capital Investment Projects (Form 42-7E, Line 9)	2,007,394	2,001,804	1,998,342	2,001,846	1,994,388	1,983,931	1,960,664	1,954,078	1,947,458	1,940,772	1,934,070	1,930,323	23,655,070
	c. Total Jurisdictional ECRC Costs	1,970,575	1,860,710	1,942,802	2,015,751	2,056,784	2,213,377	1,680,301	1,752,878	1,743,587	1,737,557	1,838,751	1,754,463	22,567,536
5.	Over/(Under) Recovery (Line 3 - Line 4c)	(544,937)	(376,747)	(547,943)	(563,616)	(457,150)	(347,302)	190,013	121,006	166,234	12,203	(308,130)	(312,452)	(2,968,821)
6.	Interest Provision (Form 42-3E, Line 10)	12,585	10,383	8,281	5,915	3,609	1,607	592	288	(56)	(568)	(1,812)	(3,561)	37,263
7.	Beginning Balance True-Up & Interest Provision	3,065,516	2,277,704	1,655,880	860,758	47,597	(661,404)	(1,262,559)	(1,327,414)	(1,461,580)	(1,550,862)	(1,794,687)	(2,360,089)	3,065,516
	a. Deferred True-Up from January to December 2025	1,488,013	1,488,013	1,488,013	1,488,013	1,488,013	1,488,013	1,488,013	1,488,013	1,488,013	1,488,013	1,488,013	1,488,013	1,488,013
8.	True-Up Collected/(Refunded) (see Line 2)	(255,460)	(255,460)	(255,460)	(255,460)	(255,460)	(255,460)	(255,460)	(255,460)	(255,460)	(255,460)	(255,460)	(255,456)	(3,065,516)
9.	End of Period Total True-Up (Lines 5+6+7+7a+8)	3,765,717	3,143,893	2,348,771	1,535,610	826,609	225,454	160,599	26,433	(62,849)	(306,674)	(872,076)	(1,443,545)	(1,443,545)
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)	$3,765,717	$3,143,893	$2,348,771	$1,535,610	$826,609	$225,454	$160,599	$26,433	($62,849)	($306,674)	($872,076)	($1,443,545)	($1,443,545)

Totals may not add due to rounding.

Form 42 - 3E

Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Current Period Actual / Estimated Amount
January 2026 to December 2026

Interest Provision
(in Dollars)

Line		Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Forecast July	Forecast August	Forecast September	Forecast October	Forecast November	Forecast December	End of Period Total
1.	Beginning True-Up Amount (Form 42-2E, Line 7 + 7a + 10)	$4,553,529	$3,765,717	$3,143,893	$2,348,771	$1,535,610	$826,609	$225,454	$160,599	$26,433	($62,849)	($306,674)	($872,076)	
2.	Ending True-Up Amount Before Interest	3,753,132	3,133,510	2,340,490	1,529,695	823,000	223,847	160,007	26,145	(62,793)	(306,106)	(870,264)	(1,439,984)	
3.	Total of Beginning & Ending True-Up (Lines 1 + 2)	8,306,661	6,899,227	5,484,383	3,878,466	2,358,610	1,050,456	385,461	186,744	(36,360)	(368,955)	(1,176,938)	(2,312,060)	
4.	Average True-Up Amount (Line 3 x 1/2)	4,153,331	3,449,614	2,742,192	1,939,233	1,179,305	525,228	192,731	93,372	(18,180)	(184,478)	(588,469)	(1,156,030)	
5.	Interest Rate (First Day of Reporting Business Month)	3.66%	3.62%	3.60%	3.65%	3.67%	3.68%	3.67%	3.70%	3.70%	3.70%	3.70%	3.70%	
6.	Interest Rate (First Day of Subsequent Business Month)	3.62%	3.60%	3.65%	3.67%	3.68%	3.67%	3.70%	3.70%	3.70%	3.70%	3.70%	3.70%	
7.	Total of Beginning & Ending Interest Rates (Lines 5 + 6)	7.28%	7.22%	7.25%	7.32%	7.35%	7.35%	7.37%	7.40%	7.40%	7.40%	7.40%	7.40%	
8.	Average Interest Rate (Line 7 x 1/2)	3.640%	3.610%	3.625%	3.660%	3.675%	3.675%	3.685%	3.700%	3.700%	3.700%	3.700%	3.700%	
9.	Monthly Average Interest Rate (Line 8 x 1/12)	0.303%	0.301%	0.302%	0.305%	0.306%	0.306%	0.307%	0.308%	0.308%	0.308%	0.308%	0.308%	
10.	Interest Provision for the Month (Line 4 x Line 9)	$12,585	$10,383	$8,281	$5,915	$3,609	$1,607	$592	$288	($56)	($568)	($1,812)	($3,561)	$37,263

Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Current Period Actual / Estimated Amount
January 2026 to December 2026

Form 42 - 4E

Variance Report of O & M Activities
(In Dollars)

Line		(1) Actual / Estimated	(2) Original Projection	(3) Variance Amount	(4) Variance Percent
1.	Description of O&M Activities				
	a. Big Bend Unit 3 Flue Gas Desulfurization Integration	$0	$0	$0	0.0%
	b. SO2 Emissions Allowances	$1	$7	($7)	-94.6%
	c. Big Bend Units 1 & 2 FGD	$0	$0	$0	0.0%
	d. Big Bend PM Minimization and Monitoring	$58,675	$69,600	($10,925)	-15.7%
	e. NPDES Annual Surveillance Fees	$34,500	$35,535	($1,035)	-2.9%
	f. Polk NOx Emissions Reduction	$0	$0	$0	0.0%
	g. Bayside SCR Consumables	$329,580	$339,838	($10,258)	-3.0%
	h. Big Bend Unit 4 SOFA	$0	$0	$0	0.0%
	i. Clean Water Act Section 316(b) Phase II Study	$0	$0	$0	0.0%
	j. Arsenic Groundwater Standard Program	$0	$0	$0	0.0%
	k. Big Bend Unit 4 SCR	$1,223,571	$210,777	$1,012,794	480.5%
	l. Mercury Air Toxics Standards	$5,364	$1,030	$4,334	420.8%
	m. Greenhouse Gas Reduction Program	$1,826	$21,699	($19,873)	-91.6%
	n. Big Bend Gypsum Storage Facility	$36,131	$289,970	($253,839)	-87.5%
	o. Coal Combustion Residuals (CCR) Rule - Phase I	$0	$0	$0	0.0%
	p. Big Bend ELG Compliance	$393,529	$670,000	($276,471)	-41.3%
	q. Coal Combustion Residuals (CCR) Rule - Phase II	$0	$0	$0	0.0%
	r. Big Bend Unit 1 Sec. 316(b) Impingement Mortality	$55,000	$24,000	$31,000	129.2%
	s. Bayside 316(b) Compliance	$261,664	$367,284	($105,620)	-28.8%
	t. Big Bend NESHAP Subpart YYYY Compliance	$10,000	$7,500	$2,500	33.3%
	u. Renewable Energy Credits	($4,697,388)	($6,378,861)	$1,681,473	-26.4%
	v. Bayside 316(a) Thermal Variance Study	$99,552	$100,000	($448)	-0.4%
	w. Big Bend CCR Rule Legacy Amendment Study	$53,364	$45,000	$8,364	18.6%
	x. Big Bend Manatee Protection Study	$436,439	$0	$436,439	100.0%
	y. Big Bend Clean Water Act 316(b) Study	$610,662	$0	$610,662	100.0%
2.	Total Investment Projects - Recoverable Costs	($1,087,532)	($4,196,621)	$3,109,090	-74.1%
3.	Recoverable Costs Allocated to Energy	($1,122,032)	($4,232,156)	$3,110,125	-73.5%
4.	Recoverable Costs Allocated to Demand	$34,500	$35,535	($1,035)	-2.9%

Notes:
Column (1) is the End of Period Totals on Form 42-5E.
Column (2) is the approved projected amount in accordance with FPSC Order No. PSC-2025-0437-FOF-EI.
Column (3) = Column (1) - Column (2)
Column (4) = Column (3) / Column (2)
Totals may not add due to rounding.

Form 42 - 5E

Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Current Period Actual / Estimated Amount
January 2026 to December 2026

O&M Activities
(in Dollars)

Line		Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Forecast July	Forecast August	Forecast September	Forecast October	Forecast November	Forecast December	End of Period Total	Method of Classification Demand	Energy
1.	Description of O&M Activities															
a.	Big Bend Unit 3 Flue Gas Desulfurization Integration	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	$0		$0
b.	SO_2 Emissions Allowances	0.54	1.14	1.36	(3.33)	0.05	0.20	(1.47)	0.90	0.90	(1.47)	0.90	0.90	1		1
c.	Big Bend Units 1 & 2 FGD	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0		0
d.	Big Bend PM Minimization and Monitoring	(1,145.00)	0.00	0.00	0.00	20,306.65	34,513.33	0.00	0.00	0.00	5,000.00	0.00	0.00	58,675		58,675
e.	NPDES Annual Surveillance Fees	34,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	34,500	$34,500	
f.	Polk NO_x Emissions Reduction	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0		0
g.	Bayside SCR Consumables	64,552.09	(13,135.79)	(22,266.56)	0.00	92,499.82	24,711.12	34,969.84	34,969.84	28,319.84	28,319.84	28,319.84	28,319.84	329,580		329,580
h.	Big Bend Unit 4 SOFA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0		0
i.	Clean Water Act Section 316(b) Phase II Study	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0	
j.	Arsenic Groundwater Standard Program	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0	
k.	Big Bend Unit 4 SCR	140,130.60	117,612.33	199,455.46	175,076.33	168,766.13	294,706.34	17,564.72	17,564.72	17,564.72	17,564.72	40,000.00	17,564.72	1,223,571		1,223,571
l.	Mercury Air Toxics Standards	0.00	0.00	1,685.20	0.00	0.00	1,849.98	1,828.72	0.00	0.00	0.00	0.00	0.00	5,364		5,364
m.	Greenhouse Gas Reduction Program	0.00	0.00	1,825.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,826		1,826
n.	Big Bend Gypsum Storage Facility	25,420.00	0.00	0.00	0.00	0.00	1,710.63	0.00	4,500.00	0.00	0.00	4,500.00	0.00	36,131		36,131
o.	Coal Combustion Residuals (CCR) Rule - Phase I	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0		0
p.	Big Bend ELG Compliance	9,216.91	0.00	0.00	64,374.19	4,938.00	0.00	15,000.00	65,000.00	65,000.00	65,000.00	65,000.00	40,000.00	393,529		393,529
q.	Coal Combustion Residuals (CCR) Rule - Phase II	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0		0
r.	Big Bend Unit 1 Sec. 316(b) Impingement Mortality	0.00	0.00	0.00	7,106.81	36.00	33,693.78	2,000.00	2,000.00	2,000.00	4,163.00	2,000.00	2,000.00	55,000		55,000
s.	Bayside 316(b) Compliance	48,213.77	13,007.00	12,462.06	3,279.65	0.00	1,060.00	30,607.00	30,607.00	30,607.00	30,607.00	30,607.00	30,607.00	261,664		261,664
t.	Big Bend NESHAP Subpart YYYY Compliance	0.00	0.00	0.00	0.00	0.00	0.00	2,500.00	0.00	7,500.00	0.00	0.00	0.00	10,000		10,000
u.	Renewable Energy Credits	(364,747.85)	(367,222.08)	(320,908.26)	(368,209.90)	(334,005.07)	(228,697.67)	(557,033.22)	(539,288.28)	(467,477.44)	(462,806.03)	(358,359.66)	(328,632.62)	(4,697,388)		(4,697,388)
v.	Bayside 316(a) Thermal Variance Study	7,040.40	5,441.35	5,872.50	11,197.50	0.00	2,175.00	20,000.00	20,000.00	15,000.00	12,825.00	0.00	0.00	99,552		99,552
w.	Big Bend CCR Rule Legacy Amendment Study	0.00	0.00	5,417.50	6,561.27	7,492.50	14,892.50	5,500.00	5,000.00	5,000.00	3,500.00	0.00	0.00	53,364		53,364
x.	Big Bend Manatee Protection Study	0.00	103,202.33	60,914.86	77,174.85	100,531.05	40,527.18	54,088.50	0.00	0.00	0.00	0.00	0.00	436,439		436,439
y.	Big Bend Clean Water Act 316(b) Study	0.00	0.00	0.00	37,348.12	1,831.20	8,303.42	92,613.00	158,446.00	92,614.00	92,613.00	92,613.00	34,280.00	610,662		610,662
2.	Total of O&M Activities	(36,819)	(141,094)	(55,540)	13,905	62,396	229,446	(280,363)	(201,200)	(203,871)	(203,215)	(95,319)	(175,860)	(1,087,532)	$34,500	($1,122,032)
3.	Recoverable Costs Allocated to Energy	(71,319)	(141,094)	(55,540)	13,905	62,396	229,446	(280,363)	(201,200)	(203,871)	(203,215)	(95,319)	(175,860)	(1,122,032)		
4.	Recoverable Costs Allocated to Demand	34,500	0	0	0	0	0	0	0	0	0	0	0	34,500		
5.	Retail Energy Jurisdictional Factor	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000		
6.	Retail Demand Jurisdictional Factor	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000		
7.	Jurisdictional Energy Recoverable Costs (A)	(71,319)	(141,094)	(55,540)	13,905	62,396	229,446	(280,363)	(201,200)	(203,871)	(203,215)	(95,319)	(175,860)	(1,122,034)		
8.	Jurisdictional Demand Recoverable Costs (B)	34,500	0	0	0	0	0	0	0	0	0	0	0	34,500		
9.	Total Jurisdictional Recoverable Costs for O&M Activities (Lines 7 + 8)	($36,819)	($141,094)	($55,540)	$13,905	$62,396	$229,446	($280,363)	($201,200)	($203,871)	($203,215)	($95,319)	($175,860)	($1,087,534)		

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

Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Current Period Actual / Estimated Amount
January 2026 to December 2026

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

Line		(1) Actual / Estimated	(2) Original Projection	(3) Variance Amount	(4) Variance Percent
1.	Description of Investment Projects				
a.	Big Bend Unit 3 Flue Gas Desulfurization Integration	$1,129,963	$1,128,412	$1,551	0.1%
b.	Big Bend Unit 4 Continuous Emissions Monitors	$0	$0	$0	0.0%
c.	Big Bend Section 114 Mercury Testing Platform	$6,414	$6,403	$11	0.2%
d.	Big Bend Units 1 & 2 FGD	$1,729,749	$1,728,971	$778	0.0%
e.	Big Bend FGD Optimization and Utilization	$1,869,285	$1,866,677	$2,608	0.1%
f.	Big Bend PM Minimization and Monitoring	$57,991	$65,114	($7,123)	-10.9%
g.	Polk NO_x Emissions Reduction	$87,283	$87,171	$112	0.1%
h.	Big Bend Unit 4 SOFA	$254,679	$254,289	$390	0.2%
i.	Big Bend Unit 4 SCR	$5,640,741	$5,630,786	$9,955	0.2%
j.	Big Bend FGD System Reliability	$2,460,819	$2,456,369	$4,450	0.2%
k.	Mercury Air Toxics Standards	$688,732	$687,359	$1,373	0.2%
l.	SO_2 Emissions Allowances (B)	($2,964)	($2,964)	$0	0.0%
m.	Big Bend Gypsum Storage Facility	$1,777,675	$1,772,865	$4,810	0.3%
n.	Big Bend Coal Combustion Residual Rule (CCR Rule)	$554,502	$574,242	($19,740)	-3.4%
o.	Coal Combustion Residuals (CCR-Phase II)	$148,408	$148,005	$403	0.3%
p.	Big Bend ELG Compliance	$3,625,970	$3,597,262	$28,708	0.8%
q.	Big Bend Unit 1 Sec. 316(b) Impingement Mortality	$1,400,812	$1,324,814	$75,998	5.7%
r.	Bayside 316(b) Compliance	$2,172,042	$2,247,384	($75,342)	-3.4%
s.	Big Bend NESHAP Subpart YYYY Compliance	$52,969	$52,816	$153	0.3%
2.	Total Investment Projects - Recoverable Costs	$23,655,070	$23,625,975	$29,095	0.1%
3.	Recoverable Costs Allocated to Energy	$15,753,336	$15,734,268	$19,068	0.1%
4.	Recoverable Costs Allocated to Demand	$7,901,734	$7,891,707	$10,027	0.1%

Notes:
Column (1) is the End of Period Totals on Form 42-7E.
Column (2) is the approved projected amount in accordance with FPSC Order No. PSC-2025-0437-FOF-EI.
Column (3) = Column (1) - Column (2)
Column (4) = Column (3) / Column (2)

DOCKET NO. 20260007-EI
ECRC 2026 ACTUAL/ESTIMATED TRUE-UP
EXHIBIT NO. ZJP-2, DOCUMENT NO. 7
PAGE 1 OF 1

Form 42-7E

Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Current Period Actual / Estimated Amount
January 2026 to December 2026

Capital Investment Projects-Recoverable Costs
(in Dollars)

Line		Description (A)		Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Forecast July	Forecast August	Forecast September	Forecast October	Forecast November	Forecast December	End of Period Total	Method of Classification Demand	Method of Classification Energy
1.	a.	Big Bend Unit 3 Flue Gas Desulfurization Integration	1	$96,599	$96,156	$95,714	$95,271	$94,828	$94,385	$93,942	$93,499	$93,056	$92,614	$92,171	$91,728	$1,129,963		$1,129,963
	b.	Big Bend Unit 4 Continuous Emissions Monitors	2	0	0	0	0	0	0	0	0	0	0	0	0	0		0
	c.	Big Bend Section 114 Mercury Testing Platform	3	545	543	541	539	537	536	533	532	530	528	526	524	6,414		6,414
	d.	Big Bend Units 1 & 2 FGD	4	149,237	148,311	147,386	146,460	145,534	144,608	143,683	142,758	141,832	140,906	139,980	139,054	1,729,749		1,729,749
	e.	Big Bend FGD Optimization and Utilization	5	159,762	159,037	158,312	157,587	156,862	156,136	155,411	154,686	153,961	153,236	152,510	151,785	1,869,285		1,869,285
	f.	Big Bend PM Minimization and Monitoring	6	4,895	4,883	4,872	4,861	4,849	4,838	4,827	4,816	4,804	4,793	4,782	4,771	57,991		57,991
	g.	Polk NO_x Emissions Reduction	7	7,467	7,432	7,397	7,361	7,327	7,292	7,256	7,221	7,186	7,150	7,115	7,079	87,283		87,283
	h.	Big Bend Unit 4 SOFA	8	21,736	21,643	21,549	21,457	21,363	21,270	21,177	21,083	20,990	20,897	20,804	20,710	254,679		254,679
	i.	Big Bend Unit 4 SCR	9	479,182	477,460	475,737	473,817	471,917	470,568	470,190	468,251	466,313	464,374	462,435	460,497	5,640,741		5,640,741
	j.	Big Bend FGD System Reliability	10	209,449	208,652	207,856	207,059	206,263	205,466	204,670	203,874	203,077	202,281	201,484	200,688	2,460,819		2,460,819
	k.	Mercury Air Toxics Standards	11	58,512	58,308	58,106	57,902	57,699	57,496	57,293	57,090	56,886	56,683	56,480	56,277	688,732		688,732
	l.	SO_2 Emissions Allowances (B)	12	(247)	(247)	(247)	(247)	(247)	(247)	(247)	(247)	(247)	(247)	(247)	(247)	(2,964)		(2,964)
	m.	Big Bend Gypsum Storage Facility	13	149,939	149,612	149,285	148,958	148,631	148,304	147,976	147,648	147,321	146,994	146,667	146,340	1,777,675		1,777,675
	n.	Big Bend Coal Combustion Residual Rule (CCR Rule)	14	43,970	43,877	43,783	47,407	47,302	47,196	47,091	46,986	46,881	46,775	46,670	46,564	554,502	554,502	
	o.	Coal Combustion Residuals (CCR-Phase II)	15	12,519	12,491	12,464	12,436	12,409	12,382	12,353	12,326	12,298	12,271	12,243	12,216	148,408	148,408	
	p.	Big Bend ELG Compliance	16	303,164	302,632	305,062	309,341	306,378	301,422	300,901	300,383	299,865	299,346	298,923	298,553	3,625,970	3,625,970	
	q.	Big Bend Unit 1 Sec. 316(b) Impingement Mortality	17	113,923	115,393	115,121	116,591	118,061	117,790	117,518	117,246	116,975	116,703	116,431	119,060	1,400,812	1,400,812	
	r.	Bayside 316(b) Compliance	18	192,282	191,169	190,961	190,611	190,249	190,071	171,681	171,524	171,336	171,083	170,719	170,356	2,172,042	2,172,042	
	s.	Big Bend NESHAP Subpart YYYY Compliance	19	4,460	4,452	4,443	4,435	4,426	4,418	4,409	4,402	4,394	4,385	4,377	4,368	52,969		52,969
2.		Total Investment Projects - Recoverable Costs		2,007,394	2,001,804	1,998,342	2,001,846	1,994,388	1,983,931	1,960,664	1,954,078	1,947,458	1,940,772	1,934,070	1,930,323	23,655,070	$7,901,734	$15,753,336
3.		Recoverable Costs Allocated to Energy		1,341,536	1,336,242	1,330,951	1,325,460	1,319,989	1,315,070	1,311,120	1,305,613	1,300,103	1,294,594	1,289,084	1,283,574	15,753,336		15,753,336
4.		Recoverable Costs Allocated to Demand		665,858	665,562	667,391	676,386	674,399	668,861	649,544	648,465	647,355	646,178	644,986	646,749	7,901,734	7,901,734	
5.		Retail Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000		
6.		Retail Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000		
7.		Jurisdictional Energy Recoverable Costs (C)		1,341,536	1,336,242	1,330,951	1,325,460	1,319,989	1,315,070	1,311,120	1,305,613	1,300,103	1,294,594	1,289,084	1,283,574	15,753,336		
8.		Jurisdictional Demand Recoverable Costs (D)		665,858	665,562	667,391	676,386	674,399	668,861	649,544	648,465	647,355	646,178	644,986	646,749	7,901,734		
9.		Total Jurisdictional Recoverable Costs for Investment Projects (Lines 7 + 8)		$2,007,394	$2,001,804	$1,998,342	$2,001,846	$1,994,388	$1,983,931	$1,960,664	$1,954,078	$1,947,458	$1,940,772	$1,934,070	$1,930,323	$23,655,070		

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

Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Current Period Actual / Estimated Amount
January 2026 to December 2026

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	Forecast July	Forecast August	Forecast September	Forecast October	Forecast November	Forecast December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other - AFUDC (excl from CWIP)		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	$13,763,263	$13,763,263	$13,763,263	$13,763,263	$13,763,263	$13,763,263	$13,763,263	$13,763,263	$13,763,263	$13,763,263	$13,763,263	$13,763,263	$13,763,263	
3.	Less: Accumulated Depreciation	(8,829,669)	(8,890,671)	(8,951,673)	(9,012,675)	(9,073,677)	(9,134,679)	(9,195,681)	(9,256,683)	(9,317,685)	(9,378,687)	(9,439,689)	(9,500,691)	(9,561,693)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	$4,933,594	4,872,592	4,811,590	4,750,588	4,689,586	4,628,584	4,567,582	4,506,580	4,445,578	4,384,576	4,323,574	4,262,572	4,201,570	
6.	Average Net Investment		4,903,093	4,842,091	4,781,089	4,720,087	4,659,085	4,598,083	4,537,081	4,476,079	4,415,077	4,354,075	4,293,073	4,232,071	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		27,643	27,299	26,955	26,611	26,267	25,923	25,579	25,235	24,891	24,548	24,204	23,860	$309,015
	b. Debt Component Grossed Up For Taxes (C)		7,954	7,855	7,757	7,658	7,559	7,460	7,361	7,262	7,163	7,064	6,965	6,866	88,924
8.	Investment Expenses														
	a. Depreciation (D)		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
	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)		96,599	96,156	95,714	95,271	94,828	94,385	93,942	93,499	93,056	92,614	92,171	91,728	1,129,963
	a. Recoverable Costs Allocated to Energy		96,599	96,156	95,714	95,271	94,828	94,385	93,942	93,499	93,056	92,614	92,171	91,728	1,129,963
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		96,599	96,156	95,714	95,271	94,828	94,385	93,942	93,499	93,056	92,614	92,171	91,728	1,129,963
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)		$96,599	$96,156	$95,714	$95,271	$94,828	$94,385	$93,942	$93,499	$93,056	$92,614	$92,171	$91,728	$1,129,963

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 6.7654% 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 1.9468% x 1/12 (Jan-Dec)
(D) Applicable depreciation rate is 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 the Current Period Actual / Estimated Amount
January 2026 to December 2026

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	Forecast July	Forecast August	Forecast September	Forecast October	Forecast November	Forecast December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	$866,211	$866,211	$866,211	$866,211	$866,211	$866,211	$866,211	$866,211	$866,211	$866,211	$866,211	$866,211	$866,211	
3.	Less: Accumulated Depreciation	(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	
5.	Net Investment (Lines 2 + 3 + 4)	$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	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		0	0	0	0	0	0	0	0	0	0	0	0	$0
	b. Debt Component Grossed Up For Taxes (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
8.	Investment Expenses														
	a. Depreciation (D)		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		0	0	0	0	0	0	0	0	0	0	0	0	0
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	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; account 315.00.044
(B) Line 6 x 6.7654% 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 1.9468% 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 the Current Period Actual / Estimated Amount
January 2026 to December 2026

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	Forecast July	Forecast August	Forecast September	Forecast October	Forecast November	Forecast December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	$120,737	$120,737	$120,737	$120,737	$120,737	$120,737	$120,737	$120,737	$120,737	$120,737	$120,737	$120,737	$120,737	
3.	Less: Accumulated Depreciation	(80,563)	(80,817)	(81,071)	(81,325)	(81,579)	(81,833)	(82,087)	(82,341)	(82,595)	(82,849)	(83,103)	(83,357)	(83,611)	
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)	$40,174	39,920	39,666	39,412	39,158	38,904	38,650	38,396	38,142	37,888	37,634	37,380	37,126	
6.	Average Net Investment		40,047	39,793	39,539	39,285	39,031	38,777	38,523	38,269	38,015	37,761	37,507	37,253	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		226	224	223	221	220	219	217	216	214	213	211	210	$2,614
	b. Debt Component Grossed Up For Taxes (C)		65	65	64	64	63	63	62	62	62	61	61	60	752
8.	Investment Expenses														
	a. Depreciation (D)		$254	$254	$254	$254	$254	$254	$254	$254	$254	$254	$254	$254	3,048
	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)		545	543	541	539	537	536	533	532	530	528	526	524	6,414
	a. Recoverable Costs Allocated to Energy		545	543	541	539	537	536	533	532	530	528	526	524	6,414
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		545	543	541	539	537	536	533	532	530	528	526	524	6,414
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)		$545	$543	$541	$539	$537	$536	$533	$532	$530	$528	$526	$524	$6,414

Notes:
(A) Applicable depreciable base for Big Bend; account 311.00.040
(B) Line 6 x 6.7654% 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 1.9468% 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 the Current Period Actual / Estimated Amount
January 2026 to December 2026

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	Forecast July	Forecast August	Forecast September	Forecast October	Forecast November	Forecast December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other - AFUDC (excl from CWIP)		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	$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	(25,432,010)	(25,559,504)	(25,686,998)	(25,814,492)	(25,941,986)	(26,069,480)	(26,196,974)	(26,324,468)	(26,451,962)	(26,579,456)	(26,706,950)	(26,834,444)	(26,961,938)	
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)	$3,058,533	2,931,039	2,803,545	2,676,051	2,548,557	2,421,063	2,293,569	2,166,075	2,038,581	1,911,087	1,783,593	1,656,099	1,528,605	
6.	Average Net Investment		2,994,786	2,867,292	2,739,798	2,612,304	2,484,810	2,357,316	2,229,822	2,102,328	1,974,834	1,847,340	1,719,846	1,592,352	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		16,884	16,165	15,447	14,728	14,009	13,290	12,571	11,853	11,134	10,415	9,696	8,977	$155,169
	b. Debt Component Grossed Up For Taxes (C)		4,859	4,652	4,445	4,238	4,031	3,824	3,618	3,411	3,204	2,997	2,790	2,583	44,652
8.	Investment Expenses														
	a. Depreciation (D)		$127,494	$127,494	$127,494	$127,494	$127,494	$127,494	$127,494	$127,494	$127,494	$127,494	$127,494	$127,494	1,529,928
	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)		149,237	148,311	147,386	146,460	145,534	144,608	143,683	142,758	141,832	140,906	139,980	139,054	1,729,749
	a. Recoverable Costs Allocated to Energy		149,237	148,311	147,386	146,460	145,534	144,608	143,683	142,758	141,832	140,906	139,980	139,054	1,729,749
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		149,237	148,311	147,386	146,460	145,534	144,608	143,683	142,758	141,832	140,906	139,980	139,054	1,729,749
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$149,237	$148,311	$147,386	$146,460	$145,534	$144,608	$143,683	$142,758	$141,832	$140,906	$139,980	$139,054	$1,729,749

Notes:
(A) Applicable depreciable base for Big Bend; accounts 311.00.045 ($141,968), 312.00.045 ($28,341,531), and 315.00.045 ($7,043).
(B) Line 6 x 6.7654% 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 1.9468% x 1/12 (Jan-Dec)
(D) Applicable depreciation rates for surviving assets 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 the Current Period Actual / Estimated Amount
January 2026 to December 2026

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	Forecast July	Forecast August	Forecast September	Forecast October	Forecast November	Forecast December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	$22,652,292	$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	(14,356,540)	(14,456,437)	(14,556,334)	(14,656,231)	(14,756,128)	(14,856,025)	(14,955,922)	(15,055,819)	(15,155,716)	(15,255,613)	(15,355,510)	(15,455,407)	(15,555,304)	
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)	$8,295,752	8,195,855	8,095,958	7,996,061	7,896,164	7,796,267	7,696,370	7,596,473	7,496,576	7,396,679	7,296,782	7,196,885	7,096,988	
6.	Average Net Investment		8,245,803	8,145,906	8,046,009	7,946,112	7,846,215	7,746,318	7,646,421	7,546,524	7,446,627	7,346,730	7,246,833	7,146,936	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		46,488	45,925	45,362	44,799	44,236	43,672	43,109	42,546	41,983	41,420	40,856	40,293	$520,689
	b. Debt Component Grossed Up For Taxes (C)		13,377	13,215	13,053	12,891	12,729	12,567	12,405	12,243	12,081	11,919	11,757	11,595	149,832
8.	Investment Expenses														
	a. Depreciation (D)		$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
	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)		159,762	159,037	158,312	157,587	156,862	156,136	155,411	154,686	153,961	153,236	152,510	151,785	1,869,285
	a. Recoverable Costs Allocated to Energy		159,762	159,037	158,312	157,587	156,862	156,136	155,411	154,686	153,961	153,236	152,510	151,785	1,869,285
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		159,762	159,037	158,312	157,587	156,862	156,136	155,411	154,686	153,961	153,236	152,510	151,785	1,869,285
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)		$159,762	$159,037	$158,312	$157,587	$156,862	$156,136	$155,411	$154,686	$153,961	$153,236	$152,510	$151,785	$1,869,285

Notes:
(A) Applicable depreciable base for Big Bend; accounts 316.00.040 ($71,401), 315.00.045 ($594,901), 312.00.045 ($21,855,886), 312.00.040 ($90,088), 311.00.045 ($40,016).
(B) Line 6 x 6.7654% 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 1.9468% x 1/12 (Jan-Dec)
(D) Applicable depreciation rate is 2.0%, 2.8%, 5.4%, 3.8%, 3.5%
(E) Line 9a x Line 10
(F) Line 9b x Line 11

Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Current Period Actual / Estimated Amount
January 2026 to December 2026

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	Forecast July	Forecast August	Forecast September	Forecast October	Forecast November	Forecast December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	$666,137	$666,137	$666,137	$666,137	$666,137	$666,137	$666,137	$666,137	$666,137	$666,137	$666,137	$666,137	$666,137	
3.	Less: Accumulated Depreciation	(205,211)	(206,765)	(208,319)	(209,873)	(211,427)	(212,981)	(214,535)	(216,089)	(217,643)	(219,197)	(220,751)	(222,305)	(223,859)	
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)	$460,926	459,372	457,818	456,264	454,710	453,156	451,602	450,048	448,494	446,940	445,386	443,832	442,278	
6.	Average Net Investment		460,149	458,595	457,041	455,487	453,933	452,379	450,825	449,271	447,717	446,163	444,609	443,055	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		2,594	2,585	2,577	2,568	2,559	2,550	2,542	2,533	2,524	2,515	2,507	2,498	$30,552
	b. Debt Component Grossed Up For Taxes (C)		747	744	741	739	736	734	731	729	726	724	721	719	8,791
8.	Investment Expenses														
	a. Depreciation (D)		$1,554	$1,554	$1,554	$1,554	$1,554	$1,554	$1,554	$1,554	$1,554	$1,554	$1,554	$1,554	18,648
	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)		4,895	4,883	4,872	4,861	4,849	4,838	4,827	4,816	4,804	4,793	4,782	4,771	57,991
	a. Recoverable Costs Allocated to Energy		4,895	4,883	4,872	4,861	4,849	4,838	4,827	4,816	4,804	4,793	4,782	4,771	57,991
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		4,895	4,883	4,872	4,861	4,849	4,838	4,827	4,816	4,804	4,793	4,782	4,771	57,991
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)		$4,895	$4,883	$4,872	$4,861	$4,849	$4,838	$4,827	$4,816	$4,804	$4,793	$4,782	$4,771	$57,991

Notes:
(A) Applicable depreciable base for Big Bend; accounts 315.00.044.
(B) Line 6 x 6.7654% 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 1.9468% 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 the Current Period Actual / Estimated Amount
January 2026 to December 2026

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	Forecast July	Forecast August	Forecast September	Forecast October	Forecast November	Forecast December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	$1,561,473	$1,561,473	$1,561,473	$1,561,473	$1,561,473	$1,561,473	$1,561,473	$1,561,473	$1,561,473	$1,561,473	$1,561,473	$1,561,473	$1,561,473	
3.	Less: Accumulated Depreciation	(1,199,070)	(1,203,924)	(1,208,778)	(1,213,632)	(1,218,486)	(1,223,340)	(1,228,194)	(1,233,048)	(1,237,902)	(1,242,756)	(1,247,610)	(1,252,464)	(1,257,318)	
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)	$362,403	357,549	352,695	347,841	342,987	338,133	333,279	328,425	323,571	318,717	313,863	309,009	304,155	
6.	Average Net Investment		359,976	355,122	350,268	345,414	340,560	335,706	330,852	325,998	321,144	316,290	311,436	306,582	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		2,029	2,002	1,975	1,947	1,920	1,893	1,865	1,838	1,811	1,783	1,756	1,728	$22,547
	b. Debt Component Grossed Up For Taxes (C)		584	576	568	560	553	545	537	529	521	513	505	497	6,488
8.	Investment Expenses														
	a. Depreciation (D)		$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
	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)		7,467	7,432	7,397	7,361	7,327	7,292	7,256	7,221	7,186	7,150	7,115	7,079	87,283
	a. Recoverable Costs Allocated to Energy		7,467	7,432	7,397	7,361	7,327	7,292	7,256	7,221	7,186	7,150	7,115	7,079	87,283
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		7,467	7,432	7,397	7,361	7,327	7,292	7,256	7,221	7,186	7,150	7,115	7,079	87,283
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)		$7,467	$7,432	$7,397	$7,361	$7,327	$7,292	$7,256	$7,221	$7,186	$7,150	$7,115	$7,079	$87,283

Notes:
(A) Applicable depreciable base for Polk; account 342.00.081
(B) Line 6 x 6.7654% 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 1.9468% 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 the Current Period Actual / Estimated Amount
January 2026 to December 2026

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	Forecast July	Forecast August	Forecast September	Forecast October	Forecast November	Forecast December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	$2,865,696	$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	(1,635,019)	(1,647,867)	(1,660,715)	(1,673,563)	(1,686,411)	(1,699,259)	(1,712,107)	(1,724,955)	(1,737,803)	(1,750,651)	(1,763,499)	(1,776,347)	(1,789,195)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	$1,230,677	1,217,829	1,204,981	1,192,133	1,179,285	1,166,437	1,153,589	1,140,741	1,127,893	1,115,045	1,102,197	1,089,349	1,076,501	
6.	Average Net Investment		1,224,253	1,211,405	1,198,557	1,185,709	1,172,861	1,160,013	1,147,165	1,134,317	1,121,469	1,108,621	1,095,773	1,082,925	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		6,902	6,830	6,757	6,685	6,612	6,540	6,468	6,395	6,323	6,250	6,178	6,105	$78,045
	b. Debt Component Grossed Up For Taxes (C)		1,986	1,965	1,944	1,924	1,903	1,882	1,861	1,840	1,819	1,799	1,778	1,757	22,458
8.	Investment Expenses														
	a. Depreciation (D)		$12,848	$12,848	$12,848	$12,848	$12,848	$12,848	$12,848	$12,848	$12,848	$12,848	$12,848	$12,848	154,176
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		21,736	21,643	21,549	21,457	21,363	21,270	21,177	21,083	20,990	20,897	20,804	20,710	254,679
	a. Recoverable Costs Allocated to Energy		21,736	21,643	21,549	21,457	21,363	21,270	21,177	21,083	20,990	20,897	20,804	20,710	254,679
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		21,736	21,643	21,549	21,457	21,363	21,270	21,177	21,083	20,990	20,897	20,804	20,710	254,679
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$21,736	$21,643	$21,549	$21,457	$21,363	$21,270	$21,177	$21,083	$20,990	$20,897	$20,804	$20,710	$254,679

Notes:
(A) Applicable depreciable base for Big Bend; account 312.00.044
(B) Line 6 x 6.7654% 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 1.9468% x 1/12 (Jan-Dec)
(D) Applicable depreciation rate is 5.4%
(E) Line 9a x Line 10
(F) Line 9b x Line 11

29

Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Current Period Actual / Estimated Amount
January 2026 to December 2026

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	Forecast July	Forecast August	Forecast September	Forecast October	Forecast November	Forecast December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		$0	$57,525	$0	$3,043	$5,384	$155,257	$0	$0	$0	$0	$0	$0	$221,208
	b. Clearings to Plant		0	0	0	0	0	221,206	0	1	0	0	0	0	221,208
	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)	$71,133,463	$71,133,463	$71,133,463	$71,133,463	$71,133,463	$71,133,463	$71,354,669	$71,354,669	$71,354,671	$71,354,671	$71,354,671	$71,354,671	$71,354,671	
3.	Less: Accumulated Depreciation	(41,637,702)	(41,903,706)	(42,169,710)	(42,435,714)	(42,701,718)	(42,967,722)	(43,233,726)	(43,500,722)	(43,767,718)	(44,034,714)	(44,301,710)	(44,568,706)	(44,835,702)	
4.	CWIP - Non-Interest Bearing	0	0	57,525	57,525	60,567	65,951	1	1	(0)	(0)	(0)	(0)	(0)	
5.	Net Investment (Lines 2 + 3 + 4)	$29,495,761	29,229,757	29,021,278	28,755,274	28,492,312	28,231,692	28,120,945	27,853,949	27,586,953	27,319,957	27,052,961	26,785,965	26,518,969	
6.	Average Net Investment		29,362,759	29,125,517	28,888,276	28,623,793	28,362,002	28,176,318	27,987,447	27,720,451	27,453,455	27,186,459	26,919,463	26,652,467	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		165,542	164,205	162,867	161,376	159,900	158,853	157,789	156,283	154,778	153,273	151,767	150,262	$1,896,895
	b. Debt Component Grossed Up For Taxes (C)		47,636	47,251	46,866	46,437	46,013	45,711	45,405	44,972	44,539	44,105	43,672	43,239	545,846
8.	Investment Expenses														
	a. Depreciation (D)		$266,004	$266,004	$266,004	$266,004	$266,004	$266,004	$266,996	$266,996	$266,996	$266,996	$266,996	$266,996	3,198,000
	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)		479,182	477,460	475,737	473,817	471,917	470,568	470,190	468,251	466,313	464,374	462,435	460,497	5,640,741
	a. Recoverable Costs Allocated to Energy		479,182	477,460	475,737	473,817	471,917	470,568	470,190	468,251	466,313	464,374	462,435	460,497	5,640,741
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	-
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		479,182	477,460	475,737	473,817	471,917	470,568	470,190	468,251	466,313	464,374	462,435	460,497	5,640,741
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)		$479,182	$477,460	$475,737	$473,817	$471,917	$470,568	$470,190	$468,251	$466,313	$464,374	$462,435	$460,497	$5,640,741

Notes:
(A) Applicable depreciable base for Big Bend; accounts 316.00.054 ($687,934), 315.00.054 ($10,642,027), 315.00.040 ($558,103), 312.00.054 ($42,388,149), 312.00.044 ($221,208), and 311.00.054 ($16,857,250).
(B) Line 6 x 6.7654% 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 1.9468% x 1/12 (Jan-Dec)
(D) Applicable depreciation rate is 1.9%, 2.8%, 2.2%, 5.4%, 5.4%, and 3.5%
(E) Line 9a x Line 10
(F) Line 9b x Line 11

Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Current Period Actual / Estimated Amount
January 2026 to December 2026

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	Forecast July	Forecast August	Forecast September	Forecast October	Forecast November	Forecast December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	$24,467,806	$24,467,806	$24,467,806	$24,467,806	$24,467,806	$24,467,806	$24,467,806	$24,467,806	$24,467,806	$24,467,806	$24,467,806	$24,467,806	$24,467,806	
3.	Less: Accumulated Depreciation	(10,673,497)	(10,783,195)	(10,892,893)	(11,002,591)	(11,112,289)	(11,221,987)	(11,331,685)	(11,441,383)	(11,551,081)	(11,660,779)	(11,770,477)	(11,880,175)	(11,989,873)	
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)	$13,794,309	13,684,611	13,574,913	13,465,215	13,355,517	13,245,819	13,136,121	13,026,423	12,916,725	12,807,027	12,697,329	12,587,631	12,477,933	
6.	Average Net Investment		13,739,460	13,629,762	13,520,064	13,410,366	13,300,668	13,190,970	13,081,272	12,971,574	12,861,876	12,752,178	12,642,480	12,532,782	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		77,461	76,842	76,224	75,605	74,987	74,368	73,750	73,132	72,513	71,895	71,276	70,658	$888,711
	b. Debt Component Grossed Up For Taxes (C)		22,290	22,112	21,934	21,756	21,578	21,400	21,222	21,044	20,866	20,688	20,510	20,332	255,732
8.	Investment Expenses														
	a. Depreciation (D)		$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
	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)		209,449	208,652	207,856	207,059	206,263	205,466	204,670	203,874	203,077	202,281	201,484	200,688	2,460,819
	a. Recoverable Costs Allocated to Energy		209,449	208,652	207,856	207,059	206,263	205,466	204,670	203,874	203,077	202,281	201,484	200,688	2,460,819
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		209,449	208,652	207,856	207,059	206,263	205,466	204,670	203,874	203,077	202,281	201,484	200,688	2,460,819
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)		$209,449	$208,652	$207,856	$207,059	$206,263	$205,466	$204,670	$203,874	$203,077	$202,281	$201,484	$200,688	$2,460,819

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 6.7654% 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 1.9468% x 1/12 (Jan-Dec)
(D) Applicable depreciation rate is 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 the Current Period Actual / Estimated Amount
January 2026 to December 2026

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Forecast July	Forecast August	Forecast September	Forecast October	Forecast November	Forecast December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other - AFUDC (excl from CWIP)		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	$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	(2,845,395)	(2,873,379)	(2,901,363)	(2,929,347)	(2,957,331)	(2,985,314)	(3,013,298)	(3,041,282)	(3,069,266)	(3,097,250)	(3,125,234)	(3,153,217)	(3,181,201)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	$4,218,829	4,190,845	4,162,861	4,134,877	4,106,893	4,078,909	4,050,925	4,022,942	3,994,958	3,966,974	3,938,990	3,911,006	3,883,022	
6.	Average Net Investment		4,204,837	4,176,853	4,148,869	4,120,885	4,092,901	4,064,917	4,036,933	4,008,950	3,980,966	3,952,982	3,924,998	3,897,014	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		23,706	23,548	23,391	23,233	23,075	22,917	22,760	22,602	22,444	22,286	22,128	21,971	$274,061
	b. Debt Component Grossed Up For Taxes (C)		6,822	6,776	6,731	6,685	6,640	6,595	6,549	6,504	6,458	6,413	6,368	6,322	78,863
8.	Investment Expenses														
	a. Depreciation (D)		27,984	27,984	27,984	27,984	27,984	27,984	27,984	27,984	27,984	27,984	27,984	27,984	335,806
	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)		58,512	58,308	58,106	57,902	57,699	57,496	57,293	57,090	56,886	56,683	56,480	56,277	688,732
	a. Recoverable Costs Allocated to Energy		58,512	58,308	58,106	57,902	57,699	57,496	57,293	57,090	56,886	56,683	56,480	56,277	688,732
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		58,512	58,308	58,106	57,902	57,699	57,496	57,293	57,090	56,886	56,683	56,480	56,277	688,732
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)		$58,512	$58,308	$58,106	$57,902	$57,699	$57,496	$57,293	$57,090	$56,886	$56,683	$56,480	$56,277	$688,732

Notes:
(A) Applicable depreciable base for Big Bend and Polk; accounts 311.00.040 ($13,216), 312.00.044 ($3,427,481), 312.00.045 ($2,053,017), 312.00.054 ($210,295), 315.00.040 ($1,226,949), 315.00.044 ($16,035), 315.00.045 ($53,832), 341.00.080 ($26,150), 345.00.081 ($2,232), and 395.00.000 ($35,018).
(B) Line 6 x 6.7654% 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 1.9468% x 1/12 (Jan-Dec)
(D) Applicable depreciation rate is 2.5%, 5.4%, 5.4%, 5.4%, 2.2%, 2.8%, 2.8%, 3.0%, 2.5%, and 14.3%
(E) Line 9a x Line 10
(F) Line 9b x Line 11

32

Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Current Period Actual / Estimated Amount
January 2026 to December 2026

For Project: SO_2 Emissions Allowances
(in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Forecast July	Forecast August	Forecast September	Forecast October	Forecast November	Forecast December	End of Period Total
1.	Investments														
	a. Purchases/Transfers		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Sales/Transfers		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Auction Proceeds/Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Working Capital Balance														
	a. FERC 158.1 Allowance Inventory	$0	0	0	0	0	0	0	0	0	0	0	0	0	
	b. FERC 158.2 Allowances Withheld	$0	0	0	0	0	0	0	0	0	0	0	0	0	
	c. FERC 182.3 Other Regl. Assets - Losses	$0	0	0	0	0	0	0	0	0	0	0	0	0	
	d. FERC 254.01 Regulatory Liabilities - Gains	($34,137)	(34,135)	(34,135)	(34,135)	(34,130)	(34,130)	(34,130)	(34,128)	(34,128)	(34,128)	(34,126)	(34,126)	(34,126)	
3.	Total Working Capital Balance	($34,137)	(34,135)	(34,135)	(34,135)	(34,130)	(34,130)	(34,130)	(34,128)	(34,128)	(34,128)	(34,126)	(34,126)	(34,126)	
4.	Average Net Working Capital Balance		($34,136)	($34,135)	($34,135)	($34,133)	($34,130)	($34,130)	($34,129)	($34,128)	($34,128)	($34,127)	($34,126)	($34,126)	
5.	Return on Average Net Working Capital Balance														
	a. Equity Component Grossed Up For Taxes (A)		(192)	(192)	(192)	(192)	(192)	(192)	(192)	(192)	(192)	(192)	(192)	(192)	(2,304)
	b. Debt Component Grossed Up For Taxes (B)		(55)	(55)	(55)	(55)	(55)	(55)	(55)	(55)	(55)	(55)	(55)	(55)	(660)
6.	Total Return Component		(247)	(247)	(247)	(247)	(247)	(247)	(247)	(247)	(247)	(247)	(247)	(247)	(2,964)
7.	Expenses:														
	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	1	(3)	0	0	(1)	1	1	(1)	1	1	1
8.	Net Expenses (D)		1	1	1	(3)	0	0	(1)	1	1	(1)	1	1	1
9.	Total System Recoverable Expenses (Lines 6 + 8)		(246)	(246)	(246)	(250)	(247)	(247)	(248)	(246)	(246)	(248)	(246)	(246)	(2,963)
	a. Recoverable Costs Allocated to Energy		(246)	(246)	(246)	(250)	(247)	(247)	(248)	(246)	(246)	(248)	(246)	(246)	(2,963)
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		(246)	(246)	(246)	(250)	(247)	(247)	(248)	(246)	(246)	(248)	(246)	(246)	(2,962)
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)		($246)	($246)	($246)	($250)	($247)	($247)	($248)	($246)	($246)	($248)	($246)	($246)	($2,962)

Notes:
(A) Line 6 x 6.7654% 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 1.9468% x 1/12 (Jan-Dec)
(C) Line 6 is reported on Schedule 7E.
(D) Line 8 is reported on Schedule 5E.
(E) Line 9a x Line 10
(F) Line 9b x Line 11
Totals may not add due to rounding.

33

DOCKET NO. 20260007-EI
ECRC 2026 ACTUAL/ESTIMATED TRUE-UP
EXHIBIT NO. ZJP-2, DOCUMENT NO. 8
PAGE 12 OF 19

Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Current Period Actual / Estimated Amount
January 2026 to December 2026

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	Forecast July	Forecast August	Forecast September	Forecast October	Forecast November	Forecast December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other - AFUDC (excl from CWIP)		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	$21,467,359	21,467,359	21,467,359	21,467,359	21,467,359	21,467,359	21,467,359	21,467,359	21,467,359	21,467,359	21,467,359	21,467,359	21,467,359	
3.	Less: Accumulated Depreciation	(7,001,799)	(7,046,880)	(7,091,961)	(7,137,042)	(7,182,123)	(7,227,204)	(7,272,285)	(7,317,366)	(7,362,447)	(7,407,528)	(7,452,609)	(7,497,690)	(7,542,771)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	$14,465,560	14,420,479	14,375,398	14,330,317	14,285,236	14,240,155	14,195,074	14,149,993	14,104,912	14,059,831	14,014,750	13,969,669	13,924,588	
6.	Average Net Investment		14,443,020	14,397,939	14,352,858	14,307,777	14,262,696	14,217,615	14,172,534	14,127,453	14,082,372	14,037,291	13,992,210	13,947,129	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		81,427	81,173	80,919	80,665	80,411	80,157	79,902	79,648	79,394	79,140	78,886	78,632	$960,354
	b. Debt Component Grossed Up For Taxes (C)		23,431	23,358	23,285	23,212	23,139	23,066	22,993	22,919	22,846	22,773	22,700	22,627	276,349
8.	Investment Expenses														
	a. Depreciation (D)		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
	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)		149,939	149,612	149,285	148,958	148,631	148,304	147,976	147,648	147,321	146,994	146,667	146,340	1,777,675
	a. Recoverable Costs Allocated to Energy		149,939	149,612	149,285	148,958	148,631	148,304	147,976	147,648	147,321	146,994	146,667	146,340	1,777,675
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		149,939	149,612	149,285	148,958	148,631	148,304	147,976	147,648	147,321	146,994	146,667	146,340	1,777,675
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)		$149,939	$149,612	$149,285	$148,958	$148,631	$148,304	$147,976	$147,648	$147,321	$146,994	$146,667	$146,340	$1,777,675

Notes:
(A) Applicable depreciable base for Big Bend; accounts 311.00.040
(B) Line 6 x 6.7654% 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 1.9468% 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 the Current Period Actual / Estimated Amount
January 2026 to December 2026

Form 42-8E

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Forecast July	Forecast August	Forecast September	Forecast October	Forecast November	Forecast December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		$0	($4,168)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	($4,168)
	b. Clearings to Plant		0	0	$1,277,848	0	0	0	0	0	0	0	0	0	1,277,848
	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	5,237,273	5,237,273	5,237,273	5,237,273	5,237,273	5,237,273	5,237,273	5,237,273	5,237,273	5,237,273	
3.	Less: Accumulated Depreciation	(666,837)	(677,634)	(688,431)	(699,228)	(713,741)	(728,254)	(742,767)	(757,280)	(771,793)	(786,306)	(800,819)	(815,332)	(829,845)	
4.	CWIP - Non-Interest Bearing	1,282,016	1,282,016	1,277,848	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	$4,574,605	4,563,808	4,548,842	4,538,045	4,523,532	4,509,019	4,494,506	4,479,993	4,465,480	4,450,967	4,436,454	4,421,941	4,407,428	
6.	Average Net Investment		4,569,206	4,556,325	4,543,444	4,530,789	4,516,276	4,501,763	4,487,250	4,472,737	4,458,224	4,443,711	4,429,198	4,414,685	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		25,760	25,688	25,615	25,544	25,462	25,380	25,298	25,217	25,135	25,053	24,971	24,889	$304,012
	b. Debt Component Grossed Up For Taxes (C)		7,413	7,392	7,371	7,350	7,327	7,303	7,280	7,256	7,233	7,209	7,186	7,162	87,482
8.	Investment Expenses														
	a. Depreciation (D)		10,797	10,797	10,797	14,513	14,513	14,513	14,513	14,513	14,513	14,513	14,513	14,513	163,008
	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)		43,970	43,877	43,783	47,407	47,302	47,196	47,091	46,986	46,881	46,775	46,670	46,564	554,502
	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		43,970	43,877	43,783	47,407	47,302	47,196	47,091	46,986	46,881	46,775	46,670	46,564	554,502
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (F)		43,970	43,877	43,783	47,407	47,302	47,196	47,091	46,986	46,881	46,775	46,670	46,564	554,502
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$43,970	$43,877	$43,783	$47,407	$47,302	$47,196	$47,091	$46,986	$46,881	$46,775	$46,670	$46,564	$554,502

Notes:
(A) Applicable depreciable base for Big Bend; accounts 311.00.040 ($2,464,676), 312.00.040 ($826,015), 312.00.044 ($668,735) and 311.00.045 ($1,277,848).
(B) Line 6 x 6.7654% 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 1.9468% x 1/12 (Jan-Dec)
(D) Applicable depreciation rate is 2.5%, 3.8%, 5.4% and 3.5%
(E) Line 9a x Line 10
(F) Line 9b x Line 11

35

DOCKET NO. 20260007-EI
ECRC 2026 ACTUAL/ESTIMATED TRUE-UP
EXHIBIT NO. ZJP-2, DOCUMENT NO. 8
PAGE 14 OF 19

Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Current Period Actual / Estimated Amount
January 2026 to December 2026

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	Forecast July	Forecast August	Forecast September	Forecast October	Forecast November	Forecast December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other - AFUDC (excl from CWIP)		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	$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	(105,707)	(109,511)	(113,315)	(117,119)	(120,923)	(124,727)	(128,531)	(132,335)	(136,139)	(139,943)	(143,747)	(147,551)	(151,355)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	$1,202,327	1,198,523	1,194,719	1,190,915	1,187,111	1,183,307	1,179,503	1,175,699	1,171,895	1,168,091	1,164,287	1,160,483	1,156,679	
6.	Average Net Investment		1,200,425	1,196,621	1,192,817	1,189,013	1,185,209	1,181,405	1,177,601	1,173,797	1,169,993	1,166,189	1,162,385	1,158,581	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		6,768	6,746	6,725	6,703	6,682	6,661	6,639	6,618	6,596	6,575	6,553	6,532	$79,798
	b. Debt Component Grossed Up For Taxes (C)		1,947	1,941	1,935	1,929	1,923	1,917	1,910	1,904	1,898	1,892	1,886	1,880	22,962
8.	Investment Expenses														
	a. Depreciation (D)		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
	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)		12,519	12,491	12,464	12,436	12,409	12,382	12,353	12,326	12,298	12,271	12,243	12,216	148,408
	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		12,519	12,491	12,464	12,436	12,409	12,382	12,353	12,326	12,298	12,271	12,243	12,216	148,408
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (F)		12,519	12,491	12,464	12,436	12,409	12,382	12,353	12,326	12,298	12,271	12,243	12,216	148,408
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$12,519	$12,491	$12,464	$12,436	$12,409	$12,382	$12,353	$12,326	$12,298	$12,271	$12,243	$12,216	$148,408

Notes:
(A) Applicable depreciable base for Big Bend; accounts 311.00.044
(B) Line 6 x 6.7654% 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 1.9468% x 1/12 (Jan-Dec)
(D) Applicable depreciation rate is 3.5%
(E) Line 9a x Line 10
(F) Line 9b x Line 11

36

DOCKET NO. 20260007-EI
ECRC 2026 ACTUAL/ESTIMATED TRUE-UP
EXHIBIT NO. ZJP-2, DOCUMENT NO. 8
PAGE 15 OF 19

Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Current Period Actual / Estimated Amount
January 2026 to December 2026

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	Forecast July	Forecast August	Forecast September	Forecast October	Forecast November	Forecast December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		($8,598)	$9,403	$796,860	$65,103	($773,142)	($629)	$0	$0	$0	$0	$26,085	$0	$115,082
	b. Clearings to Plant		(8,598)	$9,403	796,860	65,103	(773,142)	($629)	0	0	0	0	26,085	0	115,082
	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)	$33,839,711	33,831,114	33,840,516	34,637,376	34,702,479	33,929,338	33,928,708	33,928,708	33,928,708	33,928,708	33,928,708	33,954,794	33,954,794	
3.	Less: Accumulated Depreciation	(1,846,393)	(1,917,570)	(1,988,729)	(2,059,907)	(2,132,759)	(2,205,747)	(2,277,112)	(2,348,476)	(2,419,840)	(2,491,204)	(2,562,568)	(2,633,932)	(2,705,350)	
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)	$31,993,318	31,913,543	31,851,787	32,577,469	32,569,720	31,723,590	31,651,596	31,580,232	31,508,868	31,437,504	31,366,140	31,320,861	31,249,443	
6.	Average Net Investment		31,953,431	31,882,665	32,214,628	32,573,595	32,146,655	31,687,593	31,615,914	31,544,550	31,473,186	31,401,822	31,343,501	31,285,152	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		180,148	179,749	181,621	183,644	181,237	178,649	178,245	177,843	177,441	177,038	176,709	176,380	$2,148,704
	b. Debt Component Grossed Up For Taxes (C)		51,839	51,724	52,263	52,845	52,153	51,408	51,292	51,176	51,060	50,944	50,850	50,755	618,309
8.	Investment Expenses														
	a. Depreciation (D)		71,177	71,159	71,178	72,852	72,988	71,365	71,364	71,364	71,364	71,364	71,364	71,418	858,957
	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)		303,164	302,632	305,062	309,341	306,378	301,422	300,901	300,383	299,865	299,346	298,923	298,553	3,625,970
	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		303,164	302,632	305,062	309,341	306,378	301,422	300,901	300,383	299,865	299,346	298,923	298,553	3,625,970
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (F)		303,164	302,632	305,062	309,341	306,378	301,422	300,901	300,383	299,865	299,346	298,923	298,553	3,625,970
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$303,164	$302,632	$305,062	$309,341	$306,378	$301,422	$300,901	$300,383	$299,865	$299,346	$298,923	$298,553	$3,625,970

Notes:
(A) Applicable depreciable base for Big Bend; accounts 311.00.040 ($33,849,210), 312.00.040 ($105,584).
(B) Line 6 x 6.7654% 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 1.9468% x 1/12 (Jan-Dec)
(D) Applicable depreciation rate is 2.5%, 3.8%
(E) Line 9a x Line 10
(F) Line 9b x Line 11

Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Current Period Actual / Estimated Amount
January 2026 to December 2026

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	Forecast July	Forecast August	Forecast September	Forecast October	Forecast November	Forecast December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		$479,834	$0	$0	$479,834	$0	$1	$0	$0	$0	$0	$0	$0	$959,668
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	959,668	0	959,668
	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)	$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	12,475,215	12,475,215	
3.	Less: Accumulated Depreciation	(1,200,268)	(1,237,694)	(1,275,120)	(1,312,546)	(1,349,972)	(1,387,398)	(1,424,824)	(1,462,250)	(1,499,676)	(1,537,102)	(1,574,528)	(1,611,954)	(1,652,291)	
4.	CWIP - Non-Interest Bearing	0	479,834	479,834	479,834	959,667	959,667	959,668	959,668	959,668	959,668	959,668	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	$10,315,279	10,757,686	10,720,260	10,682,834	11,125,242	11,087,816	11,050,391	11,012,965	10,975,539	10,938,113	10,900,687	10,863,261	10,822,924	
6.	Average Net Investment		10,536,482	10,738,973	10,701,547	10,904,038	11,106,529	11,069,103	11,031,678	10,994,252	10,956,826	10,919,400	10,881,974	10,843,092	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		59,403	60,545	60,334	61,475	62,617	62,406	62,195	61,984	61,773	61,562	61,351	61,132	$736,777
	b. Debt Component Grossed Up For Taxes (C)		17,094	17,422	17,361	17,690	18,018	17,958	17,897	17,836	17,776	17,715	17,654	17,591	212,012
8.	Investment Expenses														
	a. Depreciation (D)		37,426	37,426	37,426	37,426	37,426	37,426	37,426	37,426	37,426	37,426	37,426	40,337	452,023
	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)		113,923	115,393	115,121	116,591	118,061	117,790	117,518	117,246	116,975	116,703	116,431	119,060	1,400,812
	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		113,923	115,393	115,121	116,591	118,061	117,790	117,518	117,246	116,975	116,703	116,431	119,060	1,400,812
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (F)		113,923	115,393	115,121	116,591	118,061	117,790	117,518	117,246	116,975	116,703	116,431	119,060	1,400,812
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$113,923	$115,393	$115,121	$116,591	$118,061	$117,790	$117,518	$117,246	$116,975	$116,703	$116,431	$119,060	$1,400,812

Notes:
(A) Applicable depreciable base for Big Bend; accounts 314.00.040 ($11,515,547), and 343.00.043 ($959,668).
(B) Line 6 x 6.7654% 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 1.9468% x 1/12 (Jan-Dec)
(D) Applicable depreciation rate is 3.9% and 3.6%
(E) Line 9a x Line 10
(F) Line 9b x Line 11

38

DOCKET NO. 20260007-EI
ECRC 2026 ACTUAL/ESTIMATED TRUE-UP
EXHIBIT NO. ZJP-2, DOCUMENT NO. 8
PAGE 17 OF 19

Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Current Period Actual / Estimated Amount
January 2026 to December 2026

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	Forecast July	Forecast August	Forecast September	Forecast October	Forecast November	Forecast December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		($93,969)	$28,826	$17,372	$2,519	$30,627	$21,878	$22,016	$17,025	$17,025	$0	$0	$0	$63,319
	b. Clearings to Plant		(93,969)	$28,826	17,372	$2,519	30,627	21,878	22,016	17,025	17,025	0	0	0	63,319
	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)	$18,143,503	18,049,533	18,078,360	18,095,732	18,098,251	18,128,878	18,150,756	18,172,772	18,189,797	18,206,822	18,206,822	18,206,822	18,206,822	
3.	Less: Accumulated Depreciation	(964,944)	(1,033,095)	(1,100,863)	(1,168,748)	(1,236,704)	(1,304,671)	(1,372,763)	(1,422,734)	(1,472,770)	(1,522,857)	(1,572,994)	(1,623,131)	(1,673,268)	
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)	$17,178,559	17,016,438	16,977,497	16,926,984	16,861,547	16,824,207	16,777,993	16,750,038	16,717,027	16,683,965	16,633,828	16,583,691	16,533,554	
6.	Average Net Investment		17,097,498	16,996,967	16,952,240	16,894,265	16,842,877	16,801,100	16,764,016	16,733,533	16,700,496	16,658,897	16,608,760	16,558,623	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		96,393	95,826	95,574	95,247	94,957	94,722	94,513	94,341	94,155	93,920	93,637	93,355	$1,136,640
	b. Debt Component Grossed Up For Taxes (C)		27,738	27,575	27,502	27,408	27,325	27,257	27,197	27,147	27,094	27,026	26,945	26,864	327,078
8.	Investment Expenses														
	a. Depreciation (D)		68,151	67,768	67,885	67,956	67,967	68,092	49,971	50,036	50,087	50,137	50,137	50,137	708,324
	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)		192,282	191,169	190,961	190,611	190,249	190,071	171,681	171,524	171,336	171,083	170,719	170,356	2,172,042
	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		192,282	191,169	190,961	190,611	190,249	190,071	171,681	171,524	171,336	171,083	170,719	170,356	2,172,042
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (F)		192,282	191,169	190,961	190,611	190,249	190,071	171,681	171,524	171,336	171,083	170,719	170,356	2,172,042
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$192,282	$191,169	$190,961	$190,611	$190,249	$190,071	$171,681	$171,524	$171,336	$171,083	$170,719	$170,356	$2,172,042

Notes:
(A) Applicable depreciable base for Bayside; accounts 341.00.030 ($1,410,380), 341.00.031 ($8,569,224), 341.00.032 ($8,227,218).
(B) Line 6 x 6.7654% 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 1.9468% x 1/12 (Jan-Dec)
(D) Applicable depreciation rate is 3.7%, 4.9%, and 4.2% for Jan-Jun and 3.1%, 3.6%, and 3.1% Jul-Dec.
(E) Line 9a x Line 10
(F) Line 9b x Line 11

Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Current Period Actual / Estimated Amount
January 2026 to December 2026

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	Forecast July	Forecast August	Forecast September	Forecast October	Forecast November	Forecast December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other - AFUDC (excl from CWIP)		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	$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	(45,544)	(46,685)	(47,826)	(48,967)	(50,108)	(51,249)	(52,390)	(53,531)	(54,672)	(55,813)	(56,954)	(58,095)	(59,236)	
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)	$457,670	456,529	455,388	454,247	453,106	451,965	450,824	449,683	448,542	447,401	446,260	445,119	443,978	
6.	Average Net Investment		457,100	455,959	454,818	453,677	452,536	451,395	450,254	449,113	447,972	446,831	445,690	444,549	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		2,577	2,571	2,564	2,558	2,551	2,545	2,538	2,532	2,526	2,519	2,513	2,506	$30,500
	b. Debt Component Grossed Up For Taxes (C)		742	740	738	736	734	732	730	729	727	725	723	721	8,777
8.	Investment Expenses														
	a. Depreciation (D)		1,141	1,141	1,141	1,141	1,141	1,141	1,141	1,141	1,141	1,141	1,141	1,141	13,692
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		4,460	4,452	4,443	4,435	4,426	4,418	4,409	4,402	4,394	4,385	4,377	4,368	52,969
	a. Recoverable Costs Allocated to Energy		4,460	4,452	4,443	4,435	4,426	4,418	4,409	4,402	4,394	4,385	4,377	4,368	52,969
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
11.	Demand Jurisdictional Factor		1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	
12.	Retail Energy-Related Recoverable Costs (E)		4,460	4,452	4,443	4,435	4,426	4,418	4,409	4,402	4,394	4,385	4,377	4,368	52,969
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)		$4,460	$4,452	$4,443	$4,435	$4,426	$4,418	$4,409	$4,402	$4,394	$4,385	$4,377	$4,368	$52,969

Notes:
(A) Applicable depreciable base for Big Bend; accounts 343.00.044
(B) Line 6 x 6.7654% 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 1.9468% 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
Cost Recovery Clauses
Calculation of the Current Period Actual/Estimated Amount
Current Period: January 2026 through December 2026

Calculation of Revenue Requirement Rate of Return
(in Dollars)

	(1) Jurisdictional Rate Base **2026 FESR with Normalization** ($000)	(2) Ratio %	(3) Cost Rate %	(4) Weighted Cost Rate %	
Long Term Debt	$ 3,880,664	35.58%	4.65%	1.6545%	
Short Term Debt	530,935	4.87%	4.13%	0.2010%	
Preferred Stock	0	0.00%	0.00%	0.0000%	
Customer Deposits	107,141	0.98%	2.35%	0.0231%	
Common Equity	5,163,182	47.34%	10.50%	4.9707%	
Accum. Deferred Inc. Taxes & Zero Cost ITC's	1,016,722	9.32%	0.00%	0.0000%	
Deferred ITC - Weighted Cost	208,039	1.91%	7.77%	0.1482%	
Total	$ 10,906,681	100.00%		7.00%	*6.99%*

ITC split between Debt and Equity:

Long Term Debt	$ 3,880,664	Long Term Debt	46.00%
Equity - Preferred	0	Equity - Preferred	0.00%
Equity - Common	5,163,182	Equity - Common	54.00%
Total	$ 9,043,845	Total	100.00%

Deferred ITC - Weighted Cost:

Debt = 0.1482% * 46%	0.0682%
Equity = 0.1482% * 54%	0.0800%
Weighted Cost	0.1482%

Total Equity Cost Rate:

Preferred Stock	0.0000%
Common Equity	4.9707%
Deferred ITC - Weighted Cost	0.0800%
	5.0507%
Times Tax Multiplier (A)	1.33950
Total Equity Component	6.7654%

Total Debt Cost Rate:

Long Term Debt	1.6545%
Short Term Debt	0.2010%
Customer Deposits	0.0231%
Deferred ITC - Weighted Cost	0.0682%
Total Debt Component	1.9468%
	8.7122%

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)
(A) - Per call with OPC Staff on 06/28/2023, the Bad Debt rate and the Regulatory Assessment Fee has been removed from the Tax Multiplier.