AUSLEY McMULLEN

Attorneys and Counselors at Law
ausley.com

August 3, 2026

VIA ELECTRONIC FILING

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

Re: Energy Conservation Cost Recovery Clause
FPSC Docket No. 20260002-EG

Dear Mr. Teitzman:

Attached for filing on behalf of Tampa Electric in the above-referenced docket is the Direct Testimony of Robert G. Johnston and Exhibit No. RGJ-2.

Thank you for your assistance in connection with this matter.

Sincerely,

Malcolm N. Means

Malcolm N. Means

MNM/bml
Attachment
cc: All parties of record

TECO
TAMPA ELECTRIC
AN EMERA COMPANY

BEFORE THE

FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO. 20260002-EG

IN RE: ENERGY CONSERVATION COST RECOVERY CLAUSE

PREPARED DIRECT TESTIMONY AND EXHIBIT

OF

ROBERT G. JOHNSTON

FILED: AUGUST 3, 2026

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

PREPARED DIRECT TESTIMONY

OF

ROBERT G. JOHNSTON

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

A. My name is Robert G. Johnston. My business address is 3600 Midtown Drive, Tampa, Florida 33607. I am employed by Tampa Electric Company ("Tampa Electric" or "the company") as a Senior 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 Mechanical Engineering from the Central Connecticut State University in 2017. I began my utility career in 1999 with Northeast Utilities working as a programmer as part of their year 2000 compliance efforts. I spent 10 years working for Eversource Energy supporting their transmission energy management system as their SCADA subject matter expert. I joined Tampa Electric in 2017 as an Engineer supporting Tampa Electric's Residential Price Responsive Load

Management Program, and in 2022 was promoted to the program manager for Demand Side Management ("DSM") Load Management programs. In 2024, I joined the Regulatory Affairs Department as a Manager, Rates. My duties entail overseeing the Energy Conservation Cost Recovery ("ECCR") clause. I have over 25 years of electric utility experience in the areas of information technology, transmission operations, energy management systems, project management and engineering as well as management of the ECCR.

Q. Have you previously testified before the Florida Public Service Commission ("Commission")?

A. I have previously submitted testimony in Docket No. 2025002-EG (Energy Conservation Cost Recovery Clause).

Q. What is the purpose of your direct testimony in this proceeding?

A. The purpose of my testimony is to support the company's actual conservation costs incurred during the period January 2025 through December 2025, the actual and estimated conservation costs incurred during the period January 2026 to December 2026, and the company's projected conservation costs for the period January 2027 through December 2027. I also support the appropriate Residential Variable Pricing Rates ("RSVP-1") for participants in the Residential Price Responsive Load Management Program for the period January 2027 through December 2027.

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

A. Yes. Exhibit No. RGJ-2 was prepared under my direction and supervision. Exhibit No. RGJ-2 includes Schedules C-1 through C-5 and associated data which support the development of the conservation cost recovery factors for January 2027 through December 2027 using the 4 Coincident Peak ("CP") Factor allocation methodology.

Q. Rule 25-17.015, Florida Administrative Code ("F.A.C.") requires the company's projection filing to include the annual actual/estimated true-up filing showing actual and projected common costs, individual program costs, and any revenues collected. Does your exhibit RGJ-2 include this information?

A. Yes, it does.

Q. What timeframe did Tampa Electric use to develop its 2026 actual/estimated true-up filing?

A. Tampa Electric developed its 2026 actual/estimated true-up filing showing actual costs for the period January 2026 through June 2026 and projected common costs, individual program costs, and any revenues collected for the period July 2026 through December 2026.

Q. Please describe Tampa Electric's projected conservation program costs for the period January 2025 through December 2025.

A. For the period January 2025 through December 2025, Tampa Electric projected conservation program costs to be $49,287,171. The Commission authorized collections to recover these expenses in Docket No. 20240002-EG, Order No. PSC-2025-0435-FOF-EG, issued November 24, 2025.

Q. What were Tampa Electric's actual conservation costs for the period January 2025 through December 2025 and what was recovered through the ECCR clause?

A. For the period January 2025 through December 2025, Tampa Electric incurred actual net conservation costs of

$47,597,019 plus a beginning true-up over-recovery of $67,045 for a total of $47,529,974. The amount collected in the ECCR clause was $52,672,386.

Q. What did Tampa Electric calculate as its 2025 true-up amount?

A. The true-up amount for the period January 2025 through December 2025 was an over-recovery of $1,706,139 including interest.

Q. Please describe the conservation program costs projected to be incurred by Tampa Electric during the period January 2026 through December 2026?

A. The actual costs incurred by Tampa Electric during January 2026 through June 2026 and projected for July 2026 through December 2026 are $47,613,391. For the period, Tampa Electric projects an over-recovery of $4,003,392, including the 2025 true-up and interest. Schedules C3 and C4 of Exhibit No. RGJ-2 provide the details of these calculations.

Q. Has Tampa Electric proposed any new or modified DSM Programs for ECCR cost recovery for the period January

2026 through December 2026?

A. No. Tampa Electric continues to follow the Commission approved 2025-2034 DSM Plan and Standards approved on April 18, 2025, in Docket No. 20240163-EG. Based on this approval, Tampa Electric transitioned to the new Commission approved portfolio of DSM programs at the beginning of June 2025.

Q. What did Tampa Electric calculate as its January 2027 through December 2027 revenue requirement?

A. Tampa Electric estimates the total conservation costs during the January 2027 through December 2027 period will be $50,208,685.

Q. What are the appropriate ECCR billing factors for the period January 2027 through December 2027?

A. Exhibit No. RGJ-2, Conservation Costs Projected, Schedules C1 and C2 contain the Commission prescribed forms which detail these estimates. The proposed ECCR billing factors are summarized below.

Cost Recovery Factors

Rate Schedule	**(cents per kWh)**
RS	0.261
GS and CS	0.228
GSD Optional – Secondary	0.186
GSD Optional – Primary	0.184
GSD Optional – Subtransmission	0.182
LS-1, LS-2	0.062

Cost Recovery Factors

Rate Schedule	**(dollars per kW)**
GSD – Secondary	0.76
GSD – Primary	0.75
GSD – Subtransmission	0.74
SBD – Secondary	0.76
SBD – Primary	0.75
SBD – Subtransmission	0.74
GSLD - Primary	0.77
GSLD - Subtransmission	0.73

Q. Has Tampa Electric complied with the ECCR cost allocation methodology stated in Docket No. 19930759-EG, Order No. PSC-93-1845-EG?

A. Yes, it has.

Q. Please explain why the incentive for GSLM-2 and GSLM-3 rate riders is included in your testimony?

A. In Docket No. 19990037-EI, Tampa Electric petitioned the Commission to close its non-cost-effective interruptible service rate schedules while initiating the provision of a cost-effective non-firm service through a new load management program. This program would be funded through the ECCR clause and the appropriate monthly CCV billing credit for participating customers would be submitted for Commission approval as part of the company's annual ECCR projection filing.

Q. Is Tampa Electric recalculating the 2026 CCV amount?

A. No, Tampa Electric's 2021 Stipulation and Agreement in Docket No. 20210034-EI specified the values to be used for the CCV amount on an ongoing basis. The 2021 Stipulation and Settlement Agreement was approved by the Commission in Final Order No. PSC-2021-0423-S-EI, on November 10, 2021.

Q. What were the CCV amounts approved by the Commission?

A. The CCV amounts approved by the Commission were $11.75

per kW for secondary, $11.63 per kW for primary and $11.52 per kW for subtransmission voltage customers. These CCV amounts took effect on January 1, 2022.

Q. What is the appropriate CCV for customers who elect to take service under the GSLM-2 and GSLM-3 rate riders during the January 2027 through December 2027 period?

A. For the January 2027 through December 2027 period, the CCV amounts are:

CCV dollars per kW by Voltage Level

Secondary	Primary	Subtransmission
$11.75	$11.63	$11.52

If the 2027 assessment for need determination indicates the availability of new non-firm load, the CCV will be applied to new subscriptions for service under those rate riders.

Q. Please explain why the RSVP-1 rates for Residential Price Responsive Load Management are in your testimony?

A. On August 28, 2007, the Commission approved Tampa Electric's petition to allow its pilot residential price responsive load management initiative to become permanent in Docket No. 20070056-EG. This program is funded through the ECCR clause and the company submits appropriate annual RSVP-1 rates for Commission approval as part of the company's annual ECCR projection filing.

Q. What are the appropriate RSVP-1 rates for customers who elect to take this service during the period January 2027 through December 2027?

A. As of the date of this projection filing, the company has not completed the analysis to determine all the other clause factors that are utilized to calculate and establish the RSVP-1 rates for the January 2027 through December 2027 period. The company will file the proposed RSVP-1 rates for Tampa Electric's Price Responsive Load Management program with the Commission based upon the company's 2027 residential base rates and the 2027 projected clause amounts for ECCR, Fuel and Purchased Power Cost Recovery, Capacity Cost Recovery and the Environmental Cost Recovery as soon as the remaining clause factors are finalized. The company projects this supplemental filing with the RSVP-1 rate to be filed around September 15, 2026.

Q. Does this conclude your testimony?

A. Yes, it does.

CONSERVATION COSTS
PROJECTED

INDEX

TAMPA ELECTRIC COMPANY
CALCULATION OF ENERGY & DEMAND ALLOCATION BY RATE CLASS
JANUARY 2027 THROUGH DECEMBER 2027
Projected

	(1) AVG 4 CP Load Factor at Meter (%)	(2) Projected Sales at Meter (MWh)	(3) Projected AVG 4 CP at Meter (MWh)	(4) Demand Loss Expansion Factor	(5) Energy Loss Expansion Factor	(6) Projected Sales at Generation (MWh)	(7) Projected AVG 4 CP at Generation (MWh)	(8) Percentage of Sales at Generation (%)	(9) Percentage of Demand at Generation (%)
RS	134.22%	10,479,322	2,645	1.07135	1.05700	11,076,627	2,834	50.34%	61.57%
GS,CS	158.57%	947,419	202	1.07135	1.05699	1,001,412	217	4.55%	4.71%
GSD Optional	10.56%	365,952	60	1.07034	1.05576	386,358	64	1.76%	1.39%
GSD, SBD, RSD	197.27%	6,834,634	1,114	1.07034	1.05576	7,215,751	1,192	32.79%	25.89%
GSLDPR	260.22%	1,340,984	175	1.04069	1.02614	1,376,043	182	6.25%	3.95%
GSLDSU	251.81%	821,964	111	1.01965	1.01327	832,875	113	3.79%	2.45%
LS1, LS2	1764.98%	108,868	2	1.07135	1.05700	115,073	2	0.52%	0.04%
TOTAL		20,899,144	4,308			22,004,139	4,604	100%	100%

(1) AVG 4 CP load factor based on projected 2027 calendar data.
(2) Projected MWh sales for the period Jan. 2027 thru Dec. 2027
(3) Calculated: Col (2) / (2952*Col (1)).
(4) Based on 2027 projected demand losses.
(5) Based on 2027 projected energy losses.
(6) Col (2) * Col (5).
(7) Col (3) * Col (4).
(8) Col (6) / total for Col (6).
(9) Col (7) / total for Col (7).

NOTE: Interruptible rates not included in demand allocation of capacity payments.

C-1

TAMPA ELECTRIC COMPANY
Energy Conservation Adjustment
Summary of Cost Recovery Clause Calculation
For Months January 2027 through December 2027

1.	Total Incremental Cost	50,208,685
2.	Demand Related Incremental Costs	39,051,295
3.	Energy Related Incremental Costs	11,157,390

RETAIL BY RATE CLASS

	RS	GS, CS	GSD, SBD	GSD OPTIONAL	GSLDPR	GSLDSU	LS1, LS2	Total
4. Demand Allocation Percentage	61.57%	4.71%	25.89%	1.39%	3.95%	2.45%	0.04%	100.00%
5. Demand Related Incremental Costs (Total cost prorated based on demand allocation % above)	24,043,882	1,839,316	10,110,380	542,813	1,542,526	956,757	15,621	39,051,295
6. Demand Portion of End of Period True Up (O)/U Recovery Shown on Schedule C-3, Pg 6 (Allocation of D & E is based on the forecast period cost.)	(1,848,666)	(141,420)	(777,359)	(41,735)	(118,600)	(73,562)	(1,201)	(3,002,544)
7. Total Demand Related Incremental Costs	22,195,216	1,697,896	9,333,022	501,078	1,423,926	883,194	14,420	36,048,751
8. Energy Allocation Percentage	50.34%	4.55%	32.79%	1.76%	6.25%	3.79%	0.52%	100.00%
9. Net Energy Related Incremental Costs	5,616,630	507,661	3,658,508	196,370	697,337	422,865	58,018	11,157,390
10. Energy Portion of End of Period True Up (O)/U Recovery Shown on Schedule C-3, Pg 6 (Allocation of D & E is based on the forecast period cost.)	(503,827)	(45,539)	(328,178)	(17,615)	(62,553)	(37,932)	(5,204)	(1,000,848)
11. Total Net Energy Related Incremental Costs	5,112,803	462,123	3,330,330	178,755	634,784	384,933	52,814	10,156,542
12. Total Incremental Costs (Line 5 + 9)	29,660,512	2,346,977	13,768,888	739,183	2,239,863	1,379,622	73,639	50,208,685
13. Total True Up (Over)/Under Recovery (Line 6 + 10) (Schedule C-3, Pg 6, Line 11) (Allocation of D & E is based on the forecast period cost.)	(2,352,493)	(186,958)	(1,105,537)	(59,350)	(181,153)	(111,494)	(6,405)	(4,003,392)
14. Total (Line 12 + 13)	27,308,019	2,160,019	12,663,352	679,833	2,058,710	1,268,127	67,234	46,205,293
15. Retail MWH Sales	10,479,322	947,419	6,834,634	365,952	1,340,984	821,964	108,868	20,899,144
16 Effective MWH at Secondary	10,479,322	947,419	6,834,634	365,952	1,340,984	821,964	108,868	20,899,144
17. Projected Billed KW at Meter	*	*	16,710,539	*	2,676,347	1,728,258	*	
18. Cost per KWH at Secondary (Line 14/Line 16)	0.26059	0.22799	*	0.18577	*	*	0.06176	
19. Revenue Tax Expansion Factor	1.000848	1.000848	1.000848	1.000848	1.000848	1.000848	1.000848	
20. Adjustment Factor Adjusted for Taxes	0.2608	0.2282	*	0.1859	*	*	0.0618	
21. Conservation Adjustment Factor (cents/KWH)								
RS, GS, CS, GSD Optional, LS1, and LS2 Rates (cents/KWH) *								
- Secondary	0.261	0.228		0.186			0.062	
- Primary				0.184				
- Subtransmission				0.182				
GSD, SBD, RSD, GSLDPR, and GSLDSU Standard Rates ($/KW) *								
Full Requirement								
- Secondary	*	*	0.76	*			*	
- Primary	*	*	0.75	*	0.77		*	
- Subtransmission	*	*	0.74	*		0.73	*	

* (ROUNDED TO NEAREST .001 PER KWH or KW)

TAMPA ELECTRIC COMPANY
Conservation Program Costs

Estimated For Months January 2027 through December 2027

ESTIMATED

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
D0083437 Residential Walk-Through Energy Audit	219,328	190,696	215,855	172,146	170,496	172,996	188,795	185,522	135,163	139,313	138,153	134,677	2,063,141
D0083432 Residential Customer Assisted Audit	810	810	910	810	810	810	450,810	810	810	910	810	810	459,921
D0083434, D0083317 Residential Computer Assisted Audit	0	0	1,105	0	0	0	0	0	0	1,405	0	0	2,509
D0083526 Residential Ceiling Insulation	73,228	73,828	74,528	73,228	73,228	73,228	73,228	73,228	73,868	73,868	73,868	73,868	883,195
D0083530 Residential Duct Repair	11,513	12,113	12,813	11,513	11,513	11,513	13,107	13,107	13,107	13,107	13,107	13,107	149,618
D0083488 Energy and Renewable Education, Awareness and Agen	53,904	34,854	38,404	26,354	24,404	26,854	24,404	24,354	24,404	24,354	24,404	24,354	351,047
D0083546 Energy Star Multi-Family	17,319	0	17,319	0	0	17,319	0	17,319	0	0	34,569	0	103,844
D0083541 Energy Star for New Homes	13,794	14,394	15,094	13,794	18,532	18,532	18,532	18,532	20,900	20,900	20,900	20,900	214,805
D0091086 Energy Star Pool Pumps	0	0	0	0	0	0	0	0	0	0	0	0	0
D0091087 Energy Star Thermostats	4,922	4,922	4,922	4,922	4,922	6,903	6,903	6,903	6,903	6,903	6,903	6,903	72,930
D0083332 Residential Heating and Cooling	76,009	76,609	77,309	76,009	76,009	76,009	76,453	77,340	77,340	77,340	77,340	77,340	921,110
D0083538 Neighborhood Weatherization	226,870	227,035	226,870	227,020	228,720	234,137	226,872	226,970	226,970	227,020	226,930	226,985	2,732,399
D0083542 Energy Planner	224,076	207,922	223,228	280,527	204,187	295,404	305,378	303,227	221,803	202,042	203,820	204,497	2,876,107
D0091106 Residential Prime Time Plus	333,636	324,315	340,183	388,035	333,178	337,520	358,442	314,686	309,808	311,743	314,069	318,778	3,984,395
D0083486 Residential Window Replacement	0	0	0	0	0	0	0	0	0	0	0	0	0
D0083335 Prime Time	6,405	1,605	1,605	6,405	1,605	1,605	6,405	1,605	1,605	6,405	1,605	1,605	38,460
D0083447 Commercial/Industrial Audit (Free)	42,769	58,252	56,252	56,252	44,119	43,619	42,219	44,119	42,119	55,369	56,369	43,319	584,771
D0083446 Comprehensive Commercial/Industrial Audit (Paid)	5,000	0	0	1,149	0	0	0	1,149	0	0	1,149	0	8,448
D0083534 Commercial Chiller	0	0	0	0	0	0	0	0	0	0	0	0	0
D0083487 Cogeneration	8,186	5,598	3,100	3,050	3,050	4,301	4,301	4,301	4,301	3,050	3,050	5,548	51,838
D0083318 Custom Energy Efficiency	429	26,215	429	0	429	26,215	429	0	0	0	429	26,215	80,790
D0083540 Commercial Cooling	0	0	0	0	0	0	0	0	0	0	0	0	0
D0083533 Demand Response	324,786	324,042	323,442	323,442	323,442	325,786	325,786	324,786	324,286	323,442	323,442	324,042	3,890,724
D0091107 Facility Energy Management System	0	0	0	0	0	0	0	0	0	0	0	0	0
D0083506 Industrial Load Management (GLSM 2&3)	1,985,124	1,985,998	1,984,263	1,986,576	1,988,777	1,988,697	1,988,518	1,988,438	1,988,259	1,990,429	1,988,000	1,987,921	23,851,002
D0083528 Lighting Conditioned Space	9,116	20,638	8,516	8,766	19,638	12,373	12,323	8,516	12,123	5,608	4,608	4,608	126,831
D0083544 Lighting Non-Conditioned Space	8,316	18,088	7,466	7,716	17,088	10,573	10,773	7,466	10,573	5,058	4,058	4,058	111,231
D0083535 Lighting Occupancy Sensors	6,740	4,233	475	3,533	3,233	475	4,233	5,990	475	3,233	3,233	475	36,329
D0083527 CILM (GLSM 1)	11,161	6,340	6,569	6,798	7,027	7,257	7,634	7,713	7,942	8,170	8,397	8,625	93,633
D0091108 Commercial Smart Thermostats	0	0	0	0	0	0	0	0	0	0	0	0	0
D0083529 Standby Generator	430,213	426,356	425,556	425,556	434,739	434,397	428,358	429,058	428,058	434,955	428,616	428,916	5,154,778
D0091109 VFD and Motor Controls	3,933	3,658	15,865	3,958	3,658	100,865	2,183	2,158	15,865	2,158	3,658	2,158	160,116
D0083537 Commercial Water Heating	0	0	0	0	0	0	4,214	0	0	0	0	0	4,214
D0083539 Conservation Research and Development	308	308	308	308	308	308	308	308	308	308	308	308	3,693
D0083531 Renewable Energy Program (Sun to Go)	2,796	(8,355)	(8,355)	141,646	(8,135)	(8,355)	16,646	16,646	141,716	(8,205)	(8,355)	(8,355)	261,336
D0083328 Common Expenses	78,813	68,466	95,410	238,793	69,410	71,570	69,410	219,410	71,410	75,293	69,410	69,410	1,196,805
D0090066 Integrated Renewable Energy System (Pilot)	0	0	0	0	0	0	0	0	0	0	0	0	0
Total All Programs	4,179,502	4,108,939	4,169,439	4,488,305	4,054,385	4,290,910	4,666,661	4,323,659	4,160,116	4,004,179	4,022,851	4,001,074	50,470,021
Less Renewable Energy Expenses	2,796	(8,355)	(8,355)	141,646	(8,135)	(8,355)	16,646	16,646	141,716	(8,205)	(8,355)	(8,355)	261,336
Total Recoverable Conservation Expenses	4,176,707	4,117,294	4,177,794	4,346,659	4,062,520	4,299,265	4,650,015	4,307,013	4,018,401	4,012,383	4,031,205	4,009,428	50,208,685
Summary of Demand & Energy													
Energy	933,783	910,290	936,704	950,033	836,800	1,020,362	1,347,324	979,254	811,683	798,417	830,307	802,433	11,157,390
Demand	3,242,924	3,207,004	3,241,090	3,396,626	3,225,720	3,278,903	3,302,691	3,327,759	3,206,718	3,213,966	3,200,898	3,206,995	39,051,295
Total Recoverable Consv. Expenses	4,176,707	4,117,294	4,177,794	4,346,659	4,062,520	4,299,265	4,650,015	4,307,013	4,018,401	4,012,383	4,031,205	4,009,428	50,208,685

TAMPA ELECTRIC COMPANY
Conservation Program Costs

Estimated For Months January 2027 through December 2027

	Program Name	(A) Capital Investment	(B) Payroll & Benefits	(C) Materials & Supplies	(D) Outside Services	(E) Advertising	(F) Incentives	(G) Vehicles	(H) Other	(I) Program Revenues	(J) Total
D0083437	Residential Walk-Through Energy Audit	0	1,405,801	9,000	41,400	474,930	0	85,800	46,210	0	2,063,141
D0083432	Residential Customer Assisted Audit	0	9,721	0	0	0	0	0	450,200	0	459,921
D0083434, D0083317	Residential Computer Assisted Audit	0	2,209	0	0	0	0	0	300	0	2,509
D0083526	Residential Ceiling Insulation	0	111,455	0	0	0	769,600	240	1,900	0	883,195
D0083530	Residential Duct Repair	0	42,178	0	0	0	105,300	240	1,900	0	149,618
D0083488	Energy and Renewable Education, Awareness and Age	0	190,199	41,700	82,332	0	0	1,200	35,616	0	351,047
D0083546	Energy Star Multi-Family	0	244	0	0	0	103,500	100	0	0	103,844
D0083541	Energy Star for New Homes	0	42,665	0	0	0	170,000	240	1,900	0	214,805
D0091086	Energy Star Pool Pumps	0	0	0	0	0	0	0	0	0	0
D0091087	Energy Star Thermostats	0	57,290	0	0	0	15,400	240	0	0	72,930
D0083332	Residential Heating and Cooling	0	139,730	0	0	0	779,000	480	1,900	0	921,110
D0083538	Neighborhood Weatherization	0	957,444	566,750	0	10,000	1,176,000	11,400	10,805	0	2,732,399
D0083542	Energy Planner	579,265	1,127,933	50,800	683,773	375,946	0	35,318	23,073	0	2,876,107
D0091106	Residential Prime Time Plus	785,425	1,037,645	200	816,457	449,781	829,935	39,549	25,404	0	3,984,395
D0083486	Residential Window Replacement	0	0	0	0	0	0	0	0	0	0
D0083335	Prime Time	0	17,160	0	19,200	0	0	300	1,800	0	38,460
D0083447	Commercial/Industrial Audit (Free)	0	478,758	1,300	0	93,343	0	600	10,770	0	584,771
D0083446	Comprehensive Commercial/Industrial Audit (Paid)	0	1,888	5,000	1,500	0	0	60	0	0	8,448
D0083534	Commercial Chiller	0	0	0	0	0	0	0	0	0	0
D0083487	Cogeneration	0	50,388	0	0	0	0	1,450	0	0	51,838
D0083318	Custom Energy Efficiency	0	4,290	0	1,500	0	75,000	0	0	0	80,790
D0083540	Commercial Cooling	0	0	0	0	0	0	0	0	0	0
D0083533	Demand Response	0	58,681	0	0	0	3,826,343	500	5,200	0	3,890,724
D0091107	Facility Energy Management System	0	0	0	0	0	0	0	0	0	0
D0083506	Industrial Load Management (GLSM 2&3)	274,852	77,128	0	0	0	23,491,572	2,950	4,500	0	23,851,002
D0083528	Lighting Conditioned Space	0	16,731	0	0	0	105,000	600	4,500	0	126,831
D0083544	Lighting Non-Conditioned Space	0	16,731	0	0	0	90,000	600	3,900	0	111,231
D0083535	Lighting Occupancy Sensors	0	7,979	0	0	0	25,000	300	3,050	0	36,329
D0083527	CILM (GLSM 1)	9,137	34,320	4,900	9,336	0	34,140	600	1,200	0	93,633
D0091108	Commercial Smart Thermostats	0	0	0	0	0	0	0	0	0	0
D0083529	Standby Generator	0	93,714	0	584,118	0	4,387,410	1,500	88,036	0	5,154,778
D0091109	VFD and Motor Controls	0	8,516	0	0	0	151,000	50	550	0	160,116
D0083537	Commercial Water Heating	0	189	0	0	0	4,000	25	0	0	4,214
D0083539	Conservation Research and Development	0	3,093	0	0	0	0	600	0	0	3,693
D0083531	Renewable Energy Program (Sun to Go)	0	31,746	0	350,000	0	0	140	450	(121,000)	261,336
D0083328	Common Expenses	0	609,419	0	408,108	0	0	0	179,278	0	1,196,805
D0090066	Integrated Renewable Energy System (Pilot)	0	0	0	0	0	0	0	0	0	0
	Total All Programs	1,648,679	6,635,244	679,650	2,997,724	1,404,000	36,138,200	185,082	902,442	(121,000)	50,470,021
	Less Renewable Energy Expenses	0	31,746	0	350,000	0	0	140	450	(121,000)	261,336
	Total Recoverable Conservation Expenses	1,648,679	6,603,498	679,650	2,647,724	1,404,000	36,138,200	184,942	901,992	0	50,208,685
Summary of Demand & Energy											
Energy		289,632	4,414,628	649,150	672,672	766,246	3,568,800	121,584	674,677	0	11,157,390
Demand		1,359,047	2,188,870	30,500	1,975,052	637,754	32,569,400	63,358	227,315	0	39,051,295
Total Recoverable Consv. Expenses		1,648,679	6,603,498	679,650	2,647,724	1,404,000	36,138,200	184,942	901,992	0	50,208,685

TAMPA ELECTRIC COMPANY
Schedule of Capital Investment, Depreciation and Return

Estimated For Months January 2027 through December 2027

PRICE RESPONSIVE LOAD MANAGEMENT

	Beginning of Period	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
1. Investment		48,755	48,755	48,755	48,755	48,755	48,755	48,755	48,755	48,755	48,755	48,755	48,755	585,065
2. Retirements		30,180	70,153	43,972	17,935	105,122	87,959	95,479	163,681	112,676	42,784	81,719	121,300	972,961
3. Depreciation Base		2,606,774	2,585,376	2,590,160	2,620,980	2,564,613	2,525,409	2,478,685	2,363,759	2,299,838	2,305,809	2,272,846	2,200,301	
4. Depreciation Expense		43,291	43,268	43,129	43,426	43,213	42,417	41,701	40,354	38,863	38,380	38,155	37,276	493,473
5. Cumulative Investment	2,588,199	2,606,774	2,585,376	2,590,160	2,620,980	2,564,613	2,525,409	2,478,685	2,363,759	2,299,838	2,305,809	2,272,846	2,200,301	2,200,301
6. Less: Accumulated Depreciation	1,649,078	1,662,189	1,635,304	1,634,461	1,659,952	1,598,043	1,552,501	1,498,723	1,375,396	1,301,583	1,297,179	1,253,615	1,169,591	1,169,591
7. Net Investment	939,121	944,585	950,072	955,699	961,028	966,570	972,908	979,962	988,363	998,255	1,008,630	1,019,231	1,030,710	1,030,710
8. Average Investment		941,853	947,329	952,886	958,364	963,799	969,739	976,435	984,163	993,309	1,003,443	1,013,931	1,024,971	
9. Return on Average Investment - Equity Component		5,352	5,383	5,414	5,446	5,476	5,510	5,548	5,592	5,644	5,702	5,761	5,824	66,652
10. Return on Average Investment - Debt Component		1,537	1,546	1,555	1,564	1,573	1,582	1,593	1,606	1,621	1,637	1,654	1,672	19,140
11. Total Depreciation and Return		50,180	50,197	50,098	50,436	50,262	49,509	48,842	47,552	46,128	45,719	45,570	44,772	579,265

NOTES:
Note: Depreciation expense is calculated using a useful life of 60 months.
Line 9 x 6.8186% x 1/12 (Jan-Dec), based on ROE of 10.50%, based on weighted income tax rate of 25.345% (expansion factor of 1.33950).

TAMPA ELECTRIC COMPANY
Schedule of Capital Investment, Depreciation and Return

Estimated For Months January 2027 through December 2027

INDUSTRIAL LOAD MANAGEMENT

	Beginning of Period	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
1. Investment		396,000	0	0	198,000	0	0	0	0	0	0	0	0	594,000
2. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
3. Depreciation Base		864,027	864,027	864,027	1,062,027	1,062,027	1,062,027	1,062,027	1,062,027	1,062,027	1,062,027	1,062,027	1,062,027	
4. Depreciation Expense		11,100	14,400	14,400	16,050	17,700	17,700	17,700	17,700	17,700	17,700	17,700	17,700	197,550
5. Cumulative Investment	468,027	864,027	864,027	864,027	1,062,027	1,062,027	1,062,027	1,062,027	1,062,027	1,062,027	1,062,027	1,062,027	1,062,027	1,062,027
6. Less: Accumulated Depreciation	13,800	24,900	39,300	53,700	69,750	87,450	105,150	122,850	140,550	158,250	175,950	193,650	211,350	211,350
7. Net Investment	454,227	839,127	824,727	810,327	992,277	974,577	956,877	939,177	921,477	903,777	886,077	868,377	850,677	850,677
8. Average Investment		646,677	831,927	817,527	901,302	983,427	965,727	948,027	930,327	912,627	894,927	877,227	859,527	
9. Return on Average Investment - Equity Component		3,675	4,727	4,645	5,121	5,588	5,487	5,387	5,286	5,186	5,085	4,985	4,884	60,056
10. Return on Average Investment - Debt Component		1055	1357	1334	1471	1605	1576	1547	1518	1489	1460	1431	1403	17,246
11. Total Depreciation and Return		15,830	20,484	20,379	22,642	24,893	24,763	24,634	24,504	24,375	24,245	24,116	23,987	274,852

NOTES:
Note: Depreciation expense is calculated using a useful life of 60 months.
Line 9 x 6.8186% x 1/12 (Jan-Dec), based on ROE of 10.50%, based on weighted income tax rate of 25.345% (expansion factor of 1.33950).
Line 10 x 1.9581% x 1/12 (Jan-Dec)

TAMPA ELECTRIC COMPANY
Schedule of Capital Investment, Depreciation and Return

Estimated For Months January 2027 through December 2027

ENERGY AND RENEWABLE EDUCATION, AWARENESS AND AGENCY OUTREACH

	Beginning of Period	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
1. Investment		0	0	0	0	0	0	0	0	0	0	0	0	0
2. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
3. Depreciation Base		0	0	0	0	0	0	0	0	0	0	0	0	
4. Depreciation Expense		0	0	0	0	0	0	0	0	0	0	0	0	0
5. Cumulative Investment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6. Less: Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7. Net Investment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8. Average Investment		0	0	0	0	0	0	0	0	0	0	0	0	
9. Return on Average Investment - Equity Component		0	0	0	0	0	0	0	0	0	0	0	0	0
10. Return on Average Investment - Debt Component		-	-	-	-	-	-	-	-	-	-	-	-	0
11. Total Depreciation and Return		0	0	0	0	0	0	0	0	0	0	0	0	0

NOTES:
Note: Depreciation expense is calculated using a useful life of 60 months.
Line 9 x 6.8186% x 1/12 (Jan-Dec), based on ROE of 10.50%, based on weighted income tax rate of 25.345% (expansion factor of 1.33950).
Line 10 x 1.9581% x 1/12 (Jan-Dec)

TAMPA ELECTRIC COMPANY
Schedule of Capital Investment, Depreciation and Return

Estimated For Months January 2027 through December 2027

COMMERCIAL LOAD MANAGEMENT

	Beginning of Period	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
1. Investment		1,364	1,364	1,364	1,364	1,364	1,364	1,364	1,364	1,364	1,364	1,364	1,364	16,368
2. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
3. Depreciation Base		27,260	28,624	29,988	31,352	32,716	34,080	35,444	36,808	38,172	39,536	40,900	42,264	
4. Depreciation Expense		443	466	488	511	534	557	579	602	625	648	670	693	6,816
5. Cumulative Investment	25,896	27,260	28,624	29,988	31,352	32,716	34,080	35,444	36,808	38,172	39,536	40,900	42,264	42,264
6. Less: Accumulated Depreciation	4,496	4,939	5,405	5,893	6,404	6,938	7,495	8,074	8,676	9,301	9,949	10,619	11,312	11,312
7. Net Investment	21,400	22,321	23,219	24,095	24,948	25,778	26,585	27,370	28,132	28,871	29,587	30,281	30,952	30,952
8. Average Investment		21,860	22,770	23,657	24,522	25,363	26,182	26,978	27,751	28,502	29,229	29,934	30,617	
9. Return on Average Investment - Equity Component		124	129	134	139	144	149	153	158	162	166	170	174	1,802
10. Return on Average Investment - Debt Component		36	37	39	40	41	43	44	45	47	48	49	50	519
11. Total Depreciation and Return		603	632	661	690	719	749	776	805	834	862	889	917	9,137

NOTES:
Note: Depreciation expense is calculated using a useful life of 60 months.
Line 9 x 6.8186% x 1/12 (Jan-Dec), based on ROE of 10.50%, based on weighted income tax rate of 25.345% (expansion factor of 1.33950).
Line 10 x 1.9581% x 1/12 (Jan-Dec)

TAMPA ELECTRIC COMPANY
Schedule of Capital Investment, Depreciation and Return

Estimated For Months January 2027 through December 2027

INTEGRATED RENEWABLE ENERGY SYSTEM

	Beginning of Period	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
1. Investment		0	0	0	0	0	0	0	0	0	0	0	0	0
2. In-Service		0	0	0	0	0	0	0	0	0	0	0	0	0
3. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
4. Depreciation Base		0	0	0	0	0	0	0	0	0	0	0	0	
5. Depreciation Expense		0	0	0	0	0	0	0	0	0	0	0	0	0
6. Cumulative Investment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7. Less: Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8. CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0	
9. Net Investment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10. Average Investment		0	0	0	0	0	0	0	0	0	0	0	0	
11. Return on Average Investment - Equity Component		0	0	0	0	0	0	-	-	-	-	-	-	0
12. Return on Average Investment - Debt Component		0	0	0	0	0	0	0	0	0	0	0	0	0
13 Total Depreciation and Return		0	0	0	0	0	0	0	0	0	0	0	0	0

NOTES:
Note: Depreciation expense is calculated using a useful life of 60 months.
Line 9 x 6.8186% x 1/12 (Jan-Dec), based on ROE of 10.50%, based on weighted income tax rate of 25.345% (expansion factor of 1.33950).
Line 10 x 1.9581% x 1/12 (Jan-Dec)

TAMPA ELECTRIC COMPANY
Schedule of Capital Investment, Depreciation and Return

Estimated For Months January 2027 through December 2027

PRIME TIME PLUS

	Beginning of Period	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
1. Investment		116,213	116,213	116,213	116,213	116,213	116,213	116,213	116,213	116,213	116,213	116,213	116,213	1,394,550
2. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
3. Depreciation Base		2,448,449	2,564,662	2,680,875	2,797,088	2,913,301	3,029,514	3,145,727	3,261,940	3,378,153	3,494,366	3,610,579	3,726,792	
4. Depreciation Expense		39,839	41,776	43,713	45,650	47,587	49,523	51,460	53,397	55,334	57,271	59,208	61,145	605,903
5. Cumulative Investment	2,332,236	2,448,449	2,564,662	2,680,875	2,797,088	2,913,301	3,029,514	3,145,727	3,261,940	3,378,153	3,494,366	3,610,579	3,726,792	3,726,792
6. Less: Accumulated Depreciation	704,209	744,048	785,824	829,537	875,187	922,774	972,297	1,023,757	1,077,154	1,132,488	1,189,759	1,248,967	1,310,112	1,310,112
7. Net Investment	1,628,027	1,704,401	1,778,838	1,851,338	1,921,901	1,990,527	2,057,217	2,121,970	2,184,786	2,245,665	2,304,607	2,361,612	2,416,680	2,416,680
8. Average Investment		1,666,214	1,741,620	1,815,088	1,886,620	1,956,214	2,023,872	2,089,594	2,153,378	2,215,226	2,275,136	2,333,110	2,389,146	
9. Return on Average Investment		9,468	9,896	10,314	10,720	11,116	11,500	11,873	12,236	12,587	12,928	13,257	13,576	139,471
10. Return Requirements		2719	2842	2962	3078	3192	3302	3410	3514	3615	3712	3807	3898	40,051
11. Total Depreciation and Return		52,026	54,514	56,989	59,448	61,895	64,325	66,743	69,147	71,536	73,911	76,272	78,619	785,425

NOTES:
Note: Depreciation expense is calculated using a useful life of 60 months.
Line 9 x 6.8186% x 1/12 (Jan-Dec), based on ROE of 10.50%, based on weighted income tax rate of 25.345% (expansion factor of 1.33950).
Line 10 x 1.9581% x 1/12 (Jan-Dec)

TAMPA ELECTRIC COMPANY
Conservation Program Costs

Actual for Months January 2026 through June 2026
Projected for Months July 2026 through December 2026

	Program Name	Capital Investment	Payroll & Benefits	Materials & Supplies	Outside Services	Advertising	Incentives	Vehicle	Other	Program Revenues	Total
D0083437	Residential Walk-Through Energy Audit										
	Actual	0	825,649	4,182	5,087	456,479	0	132	14,955	0	1,306,484
	Projected	0	683,972	7,500	124,200	88,206	0	42,900	22,850	0	969,628
	Total	0	1,509,621	11,682	129,287	544,685	0	43,032	37,805	0	2,276,113
D0083432	Residential Customer Assisted Audit										
	Actual	0	8,898	0	0	0	0	0	0	0	8,898
	Projected	0	17,160	0	0	0	0	0	428,274	0	445,434
	Total	0	26,058	0	0	0	0	0	428,274	0	454,333
D0083434, D0083317	Residential Computer Assisted Audit										
	Actual	0	189	0	0	0	0	0	0	0	189
	Projected	0	1,073	0	0	0	0	0	300	0	1,373
	Total	0	1,261	0	0	0	0	0	300	0	1,561
D0083526	Residential Ceiling Insulation										
	Actual	0	45,743	0	225	0	236,042	0	95	0	282,105
	Projected	0	53,290	0	0	0	345,600	0	0	0	398,890
	Total	0	99,033	0	225	0	581,642	0	95	0	680,996
D0083530	Residential Duct Repair										
	Actual	0	15,687	0	0	0	11,570	0	83	0	27,341
	Projected	0	40,128	0	0	0	89,100	0	0	0	129,228
	Total	0	55,816	0	0	0	100,670	0	83	0	156,569
D0083488	Energy and Renewable Education, Awareness and Agency Outreach										
	Actual	0	39,830	43,493	15,407	0	0	281	13,771	0	112,782
	Projected	0	86,571	19,500	32,166	0	0	600	960	0	139,797
	Total	0	126,402	62,993	47,573	0	0	881	14,731	0	252,579
D0083546	Energy Star Multi-Family										
	Actual	0	0	0	0	0	0	0	0	0	0
	Projected	0	487	0	0	0	3,450	0	0	0	3,937
	Total	0	487	0	0	0	3,450	0	0	0	3,937
D0083541	Energy Star for New Homes										
	Actual	0	22,410	0	0	0	1,275	0	0	0	23,685
	Projected	0	33,401	0	0	0	81,600	0	0	0	115,001
	Total	0	55,811	0	0	0	82,875	0	0	0	138,686
D0091086	Energy Star Pool Pumps										
	Actual	0	850	0	0	0	1,400	0	0	0	2,250
	Projected	0	0	0	0	0	0	0	0	0	0
	Total	0	850	0	0	0	1,400	0	0	0	2,250
D0091087	Energy Star Thermostats										
	Actual	0	13,463	0	0	0	2,904	0	0	0	16,367
	Projected	0	38,666	0	0	0	6,600	0	0	0	45,266
	Total	0	52,129	0	0	0	9,504	0	0	0	61,633
D0083332	Residential Heating and Cooling										
	Actual	0	50,507	0	75	0	231,948	0	583	0	283,112
	Projected	0	83,181	0	0	0	304,200	0	0	0	387,381
	Total	0	133,688	0	75	0	536,148	0	583	0	670,494
D0083538	Neighborhood Weatherization										
	Actual	0	520,866	157,954	16,688	0	581,004	553	14,883	0	1,291,948
	Projected	0	464,779	278,670	0	953	588,000	5,700	5,690	0	1,343,792
	Total	0	985,645	436,624	16,688	953	1,169,004	6,253	20,573	0	2,635,739
D0083542	Energy Planner										
	Actual	305,389	376,202	22,432	233,773	44,603	0	0	9,453	0	991,851
	Projected	309,934	537,211	27,215	301,517	192,343	0	17,148	13,471	0	1,398,838
	Total	615,322	913,413	49,647	535,290	236,946	0	17,148	22,923	0	2,390,689
D0091106	Residential Prime Time Plus										
	Actual	181,134	329,489	6,781	205,191	273,494	217,533	1,816	4,931	0	1,220,369
	Projected	253,592	494,217	34,750	373,184	56,464	287,109	18,840	14,331	0	1,532,486
	Total	434,726	823,706	41,531	578,375	329,958	504,642	20,656	19,262	0	2,752,855
D0083486	Residential Window Replacement										
	Actual	0	2,431	0	0	0	5,393	0	0	0	7,824
	Projected	0	0	0	0	0	0	0	0	0	0
	Total	0	2,431	0	0	0	5,393	0	0	0	7,824
D0083335	Prime Time										
	Actual	0	3,708	0	10,492	0	0	0	0	0	14,200
	Projected	0	8,580	0	14,400	0	0	150	900	0	24,030
	Total	0	12,288	0	24,892	0	0	150	900	0	38,230
D0083447	Commercial/Industrial Audit (Free)										
	Actual	0	224,934	0	0	56,993	0	176	4,204	0	286,306
	Projected	0	232,919	700	150,000	61,284	0	300	5,610	0	450,813
	Total	0	457,853	700	150,000	118,277	0	476	9,814	0	737,120
D0083446	Comprehensive Commercial/Industrial Audit (Paid)										
	Actual	0	3,033	0	0	0	0	0	0	0	3,033
	Projected	0	552	0	500	0	0	80	0	0	1,132
	Total	0	3,586	0	500	0	0	80	0	0	4,166
D0083534	Commercial Chiller										
	Actual	0	147	0	0	0	7,200	0	0	0	7,347
	Projected	0	0	0	0	0	0	0	0	0	0
	Total	0	147	0	0	0	7,200	0	0	0	7,347
D0083487	Cogeneration										
	Actual	0	25,182	0	0	0	0	0	0	0	25,182
	Projected	0	26,831	0	0	0	0	1,200	0	0	28,031
	Total	0	52,014	0	0	0	0	1,200	0	0	53,214
D0083318	Custom Energy Efficiency										
	Actual	0	3,214	0	0	0	0	16	445	0	3,675
	Projected	0	2,288	0	1,000	0	50,000	0	0	0	53,288
	Total	0	5,502	0	1,000	0	50,000	16	445	0	56,963
D0083540	Commercial Cooling										
	Actual	0	653	0	0	0	8,032	0	0	0	8,686
	Projected	0	0	0	0	0	0	0	0	0	0
	Total	0	653	0	0	0	8,032	0	0	0	8,686

TAMPA ELECTRIC COMPANY
Conservation Program Costs

Actual for Months January 2026 through June 2026
Projected for Months July 2026 through December 2026

Program Name	Capital Investment	Payroll & Benefits	Materials & Supplies	Outside Services	Advertising	Incentives	Vehicle	Other	Program Revenues	Total
D0083533 Demand Response										
Actual	0	28,995	0	0	0	1,700,874	0	1,075	0	1,730,945
Projected	0	28,940	0	0	0	1,822,070	300	2,600	0	1,853,910
Total	0	57,936	0	0	0	3,522,944	300	3,675	0	3,584,855
D0091107 Facility Energy Management System										
Actual	0	3,289	0	0	0	315,227	4	0	0	318,520
Projected	0	0	0	0	0	0	0	0	0	0
Total	0	3,289	0	0	0	315,227	4	0	0	318,520
D0083506 Industrial Load Management (GLSM 2&3)										
Actual	0	24,609	0	0	0	11,402,074	41	0	0	11,426,723
Projected	19,653	34,088	0	0	0	11,745,786	1,350	2,250	0	11,803,128
Total	19,653	58,697	0	0	0	23,147,860	1,391	2,250	0	23,229,851
D0083528 Lighting Conditioned Space										
Actual	0	27,220	0	0	0	45,321	8	1,400	0	73,949
Projected	0	9,066	0	0	0	70,000	300	1,650	0	81,016
Total	0	36,286	0	0	0	115,321	308	3,050	0	154,965
D0083544 Lighting Non-Conditioned Space										
Actual	0	17,800	0	450	0	30,899	0	418	0	49,567
Projected	0	9,066	0	0	0	60,000	300	1,350	0	70,716
Total	0	26,866	0	450	0	90,899	300	1,768	0	120,283
D0083535 Lighting Occupancy Sensors										
Actual	0	6,408	0	0	0	1,804	0	0	0	8,213
Projected	0	2,454	0	0	0	7,000	150	1,000	0	10,604
Total	0	8,862	0	0	0	8,804	150	1,000	0	18,817
D0083527 CILM (GLSM 1)										
Actual	2,462	15,560	2,686	10,710	0	1,345	0	0	0	32,763
Projected	2,985	88,803	4,900	4,668	0	6,270	0	450	0	108,076
Total	5,447	104,363	7,586	15,378	0	7,615	0	450	0	140,839
D0091108 Commercial Smart Thermostats										
Actual	0	235	0	0	0	4,653	0	0	0	4,889
Projected	0	0	0	0	0	0	0	0	0	0
Total	0	235	0	0	0	4,653	0	0	0	4,889
D0083529 Standby Generator										
Actual	0	40,453	0	341,081	0	2,079,942	144	42,881	0	2,504,500
Projected	0	46,690	0	270,334	0	2,167,875	650	43,568	0	2,529,117
Total	0	87,143	0	611,415	0	4,247,817	794	86,449	0	5,033,617
D0091109 VFD and Motor Controls										
Actual	0	5,925	0	0	0	237,250	0	672	0	243,846
Projected	0	4,035	0	0	0	67,700	25	0	0	71,760
Total	0	9,960	0	0	0	304,950	25	672	0	315,606
D0083537 Commercial Water Heating										
Actual	0	454	0	0	0	0	0	14	0	468
Projected	0	189	0	0	0	4,000	25	0	0	4,214
Total	0	643	0	0	0	4,000	25	14	0	4,682
D0083539 Conservation Research and Development										
Actual	0	6,541	0	0	0	0	15	626	0	7,182
Projected	0	1,547	0	0	0	0	300	0	0	1,847
Total	0	8,088	0	0	0	0	315	626	0	9,029
D0083531 Renewable Energy Program (Sun to Go)										
Actual	0	15,473	0	72,119	0	0	0	(10)	(50,000)	37,581
Projected	0	14,801	0	200,000	0	0	60	150	(60,000)	155,011
Total	0	30,273	0	272,119	0	0	60	140	(110,000)	192,592
D0083328 Common Expenses										
Actual	0	301,611	0	87,255	0	0	211	122,561	0	511,638
Projected	0	295,445	0	50,778	0	0	200	63,109	0	409,532
Total	0	597,056	0	138,033	0	0	411	185,670	0	921,170
D0090066 Integrated Renewable Energy System (Pilot)										
Actual	361,326	0	0	0	0	0	0	0	0	361,326
Projected	2,962	0	0	0	0	0	0	0	0	2,962
Total	364,288	0	0	0	0	0	0	0	0	364,288
Total All Programs	1,439,437	6,348,089	610,762	2,521,300	1,230,819	34,830,051	93,975	841,549	(110,000)	47,805,982
Less Renewable Energy	0	30,273	0	272,119	0	0	60	140	(110,000)	192,592
Total Conservation Expense	1,439,437	6,317,816	610,762	2,249,181	1,230,819	34,830,051	93,915	841,410	0	47,613,391

TAMPA ELECTRIC COMPANY
Schedule of Capital Investment, Depreciation and Return
Actual for Months January 2026 through June 2026
Projected for Months July 2026 through December 2026

PRICE RESPONSIVE LOAD MANAGEMENT

	Beginning of Period	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	July Projected	August Projected	September Projected	October Projected	November Projected	December Projected	Total
1. Investment		4,018	3,799	6,042	23,603	21,585	5,106	42,085	42,085	44,983	44,983	40,485	40,485	319,261
2. Retirements		0	326	0	0	4,606	4,606	18,526	0	6,270	0	168,065	103,505	305,904
3. Depreciation Base		2,578,859	2,582,333	2,588,375	2,611,978	2,628,957	2,629,457	2,653,017	2,695,102	2,733,816	2,778,799	2,651,219	2,588,199	
4. Depreciation Expense		42,948	43,010	43,089	43,336	43,674	43,820	44,021	44,568	45,241	45,938	45,250	43,662	528,557
5. Cumulative Investment	2,574,841	2,578,859	2,582,333	2,588,375	2,611,978	2,628,957	2,629,457	2,653,017	2,695,102	2,733,816	2,778,799	2,651,219	2,588,199	2,588,199
6. Less: Accumulated Depreciation	1,426,426	1,469,373	1,512,057	1,555,146	1,598,482	1,637,550	1,676,764	1,702,259	1,746,827	1,785,798	1,831,736	1,708,921	1,649,078	1,649,078
7. Net Investment	1,148,416	1,109,486	1,070,276	1,033,229	1,013,496	991,407	952,693	950,758	948,275	948,018	947,063	942,298	939,121	939,121
8. Average Investment		1,128,951	1,089,881	1,051,752	1,023,363	1,002,452	972,050	951,725	949,516	948,146	947,541	944,680	940,709	
9. Return on Average Investment - Equity Component		6,365	6,145	5,930	5,770	5,652	5,480	5,366	5,353	5,345	5,342	5,326	5,304	67,378
10. Return on Average Investment - Debt Component		1,832	1,768	1,706	1,660	1,626	1,577	1,544	1,540	1,538	1,537	1,533	1,526	19,387
Total Depreciation and Return		51,145	50,923	50,725	50,766	50,952	50,877	50,931	51,461	52,124	52,817	52,109	50,492	615,322

NOTES:
Depreciation expense is calculated using a useful life of 60 months.
Line 9 x 6.7654% x 1/12 (Jan-Dec), based on ROE of 10.50% and weighted income tax rate of 25.345% (expansion factor of 1.33950).
Line 10 x 1.9468% x 1/12 (Jan-Dec)

TAMPA ELECTRIC COMPANY
Schedule of Capital Investment, Depreciation and Return
Actual for Months January 2026 through June 2026
Projected for Months July 2026 through December 2026

INDUSTRIAL LOAD MANAGEMENT

	Beginning of Period	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	July Projected	August Projected	September Projected	October Projected	November Projected	December Projected	Total
1. Investment		0	0	0	0	0	0	0	0	198,000	0	0	270,027	468,027
2. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
3. Depreciation Base		0	0	0	0	0	0	0	0	198,000	198,000	198,000	468,027	
4. Depreciation Expense		0	0	0	0	0	0	0	0	1,650	3,300	3,300	5,550	13,800
5. Cumulative Investment	0	0	0	0	0	0	0	0	0	198,000	198,000	198,000	468,027	468,027
6. Less: Accumulated Depreciation	0	0	0	0	0	0	0	0	0	1,650	4,950	8,250	13,800	13,800
7. Net Investment	0	0	0	0	0	0	0	0	0	196,350	193,050	189,750	454,227	454,227
8. Average Investment		0	0	0	0	0	0	0	0	98,175	194,700	191,400	321,989	
9. Return on Average Investment - Equity Component		0	0	0	0	0	0	0	0	553	1,098	1,079	1,815	4,545
10. Return on Average Investment - Debt Component		0	0	0	0	0	0	0	0	159	316	311	522	1,308
Total Depreciation and Return		0	0	0	0	0	0	0	0	2,362	4,714	4,690	7,887	19,653

NOTES:
Depreciation expense is calculated using a useful life of 60 months.
Line 9 x 6.7654% x 1/12 (Jan-Dec), based on ROE of 10.50% and weighted income tax rate of 25.345% (expansion factor of 1.33950).
Line 10 x 1.9468% x 1/12 (Jan-Dec)

TAMPA ELECTRIC COMPANY
Schedule of Capital Investment, Depreciation and Return
Actual for Months January 2026 through June 2026
Projected for Months July 2026 through December 2026

ENERGY AND RENEWABLE EDUCATION, AWARENESS AND AGENCY OUTREACH

	Beginning of Period	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	July Projected	August Projected	September Projected	October Projected	November Projected	December Projected	Total
1. Investment		0	0	0	0	0	0	0	0	0	0	0	0	0
2. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
3. Depreciation Base		0	0	0	0	0	0	0	0	0	0	0	0	
4. Depreciation Expense		0	0	0	0	0	0	0	0	0	0	0	0	0
5. Cumulative Investment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6. Less: Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7. Net Investment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8. Average Investment		0	0	0	0	0	0	0	0	0	0	0	0	
9. Return on Average Investment - Equity Component		0	0	0	0	0	0	0	0	0	0	0	0	0
10. Return on Average Investment - Debt Component		0	0	0	0	0	0	0	0	0	0	0	0	0
Total Depreciation and Return		0	0	0	0	0	0	0	0	0	0	0	0	0

NOTES:
Depreciation expense is calculated using a useful life of 60 months.
Line 9 x 6.7654% x 1/12 (Jan-Dec), based on ROE of 10.50% and weighted income tax rate of 25.345% (expansion factor of 1.33950).
Line 10 x 1.9468% x 1/12 (Jan-Dec)

TAMPA ELECTRIC COMPANY
Schedule of Capital Investment, Depreciation and Return
Actual for Months January 2026 through June 2026
Projected for Months July 2026 through December 2026

INTEGRATED RENEWABLE ENERGY SYSTEM

	Beginning of Period	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	July Projected	August Projected	September Projected	October Projected	November Projected	December Projected	Total
1. Investment		0	0	0	0	0	0	0	0	0	0	0	0	0
2. In-Service		0	0	0	0	0	0	0	0	0	0	0	0	
3. Retirements		0	0	0	0	3,852,835	118,650	56,211	481,955	(431,532)	8,334	194,122	(92,043)	4,188,533
4. Depreciation Base		4,188,533	4,188,533	4,188,533	4,188,533	335,698	217,048	160,837	(321,118)	110,414	102,079	(92,043)	0	
5. Depreciation Expense		69,809	69,809	69,809	69,809	69,809	5,595	2,952	0	0	0	0	0	357,591
6. Cumulative Investment	4,188,533	4,188,533	4,188,533	4,188,533	4,188,533	335,698	217,048	160,837	(321,118)	110,414	102,079	(92,043)	0	0
7. Less: Accumulated Depreciation	3,830,940	3,900,749	3,970,558	4,040,367	4,110,176	327,150	214,095	160,836	(321,119)	110,413	102,079	(92,043)	0	0
8. CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9. Net Investment	357,593	287,784	217,975	148,166	78,357	8,548	2,953	1	1	1	0	0	0	0
10. Average Investment		322,689	252,880	183,071	113,262	43,453	5,751	1,477	1	1	1	0	0	
11. Return on Average Investment - Equity Component		1,819	1,426	1,032	639	245	32	8	-	-	-	-	-	5,201
12. Return on Average Investment - Debt Component		524	410	297	184	70	9	2	0	0	0	0	0	1,496
13 Total Depreciation and Return		72,152	71,645	71,138	70,632	70,124	5,636	2,962	0	0	0	0	0	364,288

NOTES:
Depreciation expense is calculated using a useful life of 60 months.
Line 9 x 6.7654% x 1/12 (Jan-Dec), based on ROE of 10.50% and weighted income tax rate of 25.345% (expansion factor of 1.33950).
Line 10 x 1.9468% x 1/12 (Jan-Dec)

TAMPA ELECTRIC COMPANY
Schedule of Capital Investment, Depreciation and Return
Actual for Months January 2026 through June 2026
Projected for Months July 2026 through December 2026

COMMERCIAL LOAD MANAGEMENT

	Beginning of Period	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	July Projected	August Projected	September Projected	October Projected	November Projected	December Projected	Total
1. Investment		0	0	0	0	175	0	1,364	1,364	1,364	1,364	1,364	1,364	8,359
2. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
3. Depreciation Base		17,536	17,536	17,536	17,536	17,712	17,712	19,076	20,440	21,804	23,168	24,532	25,896	
4. Depreciation Expense		292	292	292	292	294	295	307	329	352	375	398	420	3,938
5. Cumulative Investment	17,536	17,536	17,536	17,536	17,536	17,712	17,712	19,076	20,440	21,804	23,168	24,532	25,896	25,896
6. Less: Accumulated Depreciation	558	850	1,142	1,434	1,726	2,020	2,315	2,622	2,951	3,303	3,678	4,076	4,496	4,496
7. Net Investment	16,978	16,686	16,394	16,102	15,810	15,692	15,397	16,454	17,489	18,501	19,490	20,456	21,400	21,400
8. Average Investment		16,832	16,540	16,248	15,956	15,751	15,544	15,925	16,971	17,995	18,995	19,973	20,928	
9. Return on Average Investment - Equity Component		95	93	92	90	89	88	90	96	101	107	113	118	1,172
10. Return on Average Investment - Debt Component		27	27	26	26	26	25	26	28	29	31	32	34	337
Total Depreciation and Return		414	412	410	408	409	408	423	453	482	513	543	572	5,447

NOTES:
Depreciation expense is calculated using a useful life of 60 months.
Line 9 x 6.7654% x 1/12 (Jan-Dec), based on ROE of 10.50% and weighted income tax rate of 25.345% (expansion factor of 1.33950).
Line 10 x 1.9468% x 1/12 (Jan-Dec)

TAMPA ELECTRIC COMPANY
Schedule of Capital Investment, Depreciation and Return
Actual for Months January 2026 through June 2026
Projected for Months July 2026 through December 2026

PRIME TIME PLUS

	Beginning of Period	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	July Projected	August Projected	September Projected	October Projected	November Projected	December Projected	Total
1. Investment		22,253	23,566	39,683	56,992	51,448	39,960	139,455	139,455	151,755	151,755	111,287	111,287	1,038,896
2. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
3. Depreciation Base		1,315,593	1,339,159	1,378,842	1,435,834	1,487,282	1,527,242	1,666,697	1,806,152	1,957,907	2,109,662	2,220,949	2,332,236	
4. Depreciation Expense		21,741	22,123	22,650	23,456	24,359	25,121	26,616	28,940	31,367	33,896	36,088	37,943	334,302
5. Cumulative Investment	1,293,340	1,315,593	1,339,159	1,378,842	1,435,834	1,487,282	1,527,242	1,666,697	1,806,152	1,957,907	2,109,662	2,220,949	2,332,236	2,332,236
6. Less: Accumulated Depreciation	369,909	391,650	413,773	436,423	459,879	484,238	509,359	535,975	564,915	596,282	630,178	666,266	704,209	704,209
7. Net Investment	923,431	923,943	925,386	942,419	975,955	1,003,044	1,017,883	1,130,722	1,241,237	1,361,625	1,479,484	1,554,683	1,628,027	1,628,027
8. Average Investment		923,687	924,665	933,903	959,187	989,500	1,010,464	1,074,303	1,185,980	1,301,431	1,420,555	1,517,084	1,591,355	
9. Return on Average Investment		5,208	5,213	5,265	5,408	5,579	5,697	6,057	6,686	7,337	8,009	8,553	8,972	77,984
10. Return Requirements		1,499	1,500	1,515	1,556	1,605	1,639	1,743	1,924	2,111	2,305	2,461	2,582	22,440
Total Depreciation and Return		28,448	28,836	29,430	30,420	31,543	32,457	34,416	37,550	40,815	44,210	47,102	49,497	434,726

NOTES:
Depreciation expense is calculated using a useful life of 60 months.
Line 9 x 6.7654% x 1/12 (Jan-Dec), based on ROE of 10.50% and weighted income tax rate of 25.345% (expansion factor of 1.33950).
Line 10 x 1.9468% x 1/12 (Jan-Dec)

TAMPA ELECTRIC COMPANY
Energy Conservation Adjustment
Calculation of True-up

Actual for Months January 2026 through June 2026
Projected for Months July 2026 through December 2026

	Program Name	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	July Projected	August Projected	September Projected	October Projected	November Projected	December Projected	Grand Total
D0083437	Residential Walk-Through Energy Audit	144,278	242,843	276,712	252,251	181,483	208,917	154,581	193,566	152,931	157,081	156,121	155,346	2,276,113
D0083432	Residential Customer Assisted Audit	841	95	3,955	2,237	1,354	415	431,034	2,860	2,860	2,960	2,860	2,860	454,333
D0083434, D0083317	Residential Computer Assisted Audit	0	0	0	0	189	0	0	0	0	1,373	0	0	1,561
D0083526	Residential Ceiling Insulation	41,298	38,618	32,966	69,591	32,800	66,832	66,482	66,482	66,482	66,482	66,482	66,482	680,996
D0083530	Residential Duct Repair	(4,974)	1,561	10,118	9,261	3,056	8,318	21,538	21,538	21,538	21,538	21,538	21,538	156,569
D0083488	Energy and Renewable Education, Awareness and Agency Outre	3,950	57,614	8,804	35,281	(5,054)	12,186	23,600	23,550	23,600	23,000	23,050	23,000	252,579
D0083546	Energy Star Multi-Family	0	0	0	0	0	0	0	0	3,937	0	0	0	3,937
D0083541	Energy Star for New Homes	3,476	3,540	4,920	3,718	3,954	4,077	19,167	19,167	19,167	19,167	19,167	19,167	138,686
D0091086	Energy Star Pool Pumps	350	363	407	381	748	0	0	0	0	0	0	0	2,250
D0091087	Energy Star Thermostats	1,680	2,146	3,186	2,418	2,498	4,439	7,544	7,544	7,544	7,544	7,544	7,544	61,633
D0083332	Residential Heating and Cooling	39,262	42,528	57,809	66,521	41,509	35,484	64,564	64,564	64,564	64,564	64,564	64,564	670,494
D0083538	Neighborhood Weatherization	127,861	197,175	265,418	246,313	187,714	267,466	229,102	224,357	223,803	223,703	223,803	219,023	2,635,739
D0083542	Energy Planner	156,683	140,791	154,278	237,575	135,316	167,208	373,692	217,010	217,871	200,497	196,955	192,812	2,390,689
D0091106	Residential Prime Time Plus	138,474	173,654	193,989	273,875	179,929	260,448	264,591	270,902	244,685	248,763	242,160	261,384	2,752,855
D0083486	Residential Window Replacement	3,900	2,341	524	481	302	276	0	0	0	0	0	0	7,824
D0083335	Prime Time	2,752	1,843	3,598	849	2,148	3,010	6,405	1,605	6,405	1,605	6,405	1,605	38,230
D0083447	Commercial/Industrial Audit (Free)	44,922	36,513	44,862	57,323	54,224	48,462	44,219	44,919	43,969	55,519	218,069	44,119	737,120
D0083446	Comprehensive Commercial/Industrial Audit (Paid)	0	0	3,033	0	0	0	0	1,132	0	0	0	0	4,166
D0083534	Commercial Chiller	0	0	84	7,263	0	0	0	0	0	0	0	0	7,347
D0083487	Cogeneration	3,387	3,594	4,183	4,551	4,637	4,831	4,201	4,201	4,201	4,201	4,201	7,025	53,214
D0083318	Custom Energy Efficiency	927	615	986	443	146	558	429	26,215	0	429	26,215	0	56,963
D0083540	Commercial Cooling	93	59	449	3,960	4,125	0	0	0	0	0	0	0	8,686
D0083533	Demand Response	4,806	291,723	5,691	5,196	828,419	595,109	310,474	309,474	308,974	308,130	308,130	308,730	3,584,855
D0091107	Facility Energy Management System	493	111,355	50,804	61,681	38,059	56,128	0	0	0	0	0	0	318,520
D0083506	Industrial Load Management (GLSM 2&3)	1,961,142	1,874,468	1,871,621	1,740,023	1,998,867	1,980,602	1,963,755	1,963,805	1,966,117	1,970,769	1,967,716	1,970,963	23,229,851
D0083528	Lighting Conditioned Space	3,939	22,662	22,331	5,224	15,117	4,676	19,702	15,917	12,033	16,767	8,298	8,298	154,965
D0083544	Lighting Non-Conditioned Space	3,503	7,055	5,726	12,780	14,291	6,212	13,917	10,633	13,717	11,483	13,717	7,248	120,283
D0083535	Lighting Occupancy Sensors	506	464	2,605	(168)	2,654	2,152	2,197	25	2,197	25	463	5,697	18,817
D0083527	CILM (GLSM 1)	1,339	841	3,469	9,956	8,734	8,423	21,521	16,852	17,081	17,311	17,541	17,771	140,839
D0091108	Commercial Smart Thermostats	0	4,889	0	0	0	0	0	0	0	0	0	0	4,889
D0083529	Standby Generator	466,967	401,535	407,440	413,399	405,901	409,258	419,636	420,386	419,386	425,601	422,054	422,054	5,033,617
D0091109	VFD and Motor Controls	176,026	19,007	43,369	(240)	4,066	1,618	13,697	4,172	37,372	3,672	9,172	3,672	315,606
D0083537	Commercial Water Heating	14	0	0	47	21	386	4,214	0	0	0	0	0	4,682
D0083539	Conservation Research and Development	1,470	3,456	261	895	680	421	308	308	308	308	308	308	9,029
D0083531	Renewable Energy Program (Sun to Go)	(5,429)	(5,637)	3,637	20,699	29,854	(5,544)	17,467	167,467	(7,473)	(7,383)	(7,533)	(7,533)	192,592
D0083328	Common Expenses	80,046	71,347	149,792	90,003	67,654	52,797	67,082	66,922	68,922	70,922	67,941	67,741	921,170
D0090066	Integrated Renewable Energy System (Pilot)	72,152	71,645	71,138	70,632	70,124	5,636	2,962	0	0	0	0	0	364,288
	Total	3,476,135	3,820,704	3,708,166	3,704,419	4,315,520	4,210,800	4,568,082	4,165,574	3,942,191	3,916,031	4,086,941	3,891,419	47,805,982
	Less: Included in Base Rates	0	0	0	0	0	0	0	0	0	0	0	0	0
	Recoverable Conservation Expenses	3,476,135	3,820,704	3,708,166	3,704,419	4,315,520	4,210,800	4,568,082	4,165,574	3,942,191	3,916,031	4,086,941	3,891,419	47,805,982
	Less Renewable Energy	(5,429)	(5,637)	3,637	20,699	29,854	(5,544)	17,467	167,467	(7,473)	(7,383)	(7,533)	(7,533)	192,592
	Total Conservation Expenses	3,481,564	3,826,341	3,704,529	3,683,720	4,285,665	4,216,344	4,550,615	3,998,107	3,949,665	3,923,414	4,094,474	3,898,952	47,613,391

TAMPA ELECTRIC COMPANY
Energy Conservation Adjustment
Calculation of True-up

Actual for Months January 2026 through June 2026
Projected for Months July 2026 through December 2026

B. CONSERVATION REVENUES	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	July Projected	August Projected	September Projected	October Projected	November Projected	December Projected	Grand Total
1. Conservation Audit Fees (A)	0	0	0	0	0	0	0	0	0	0	0	0	0
2. Conservation Adjustment Revenues * (C-4, page 1 of 1)	3,297,578	3,635,377	3,331,565	3,420,866	3,814,375	4,585,328	4,625,847	4,658,951	4,691,463	4,346,713	3,722,462	3,427,920	47,558,444
3. Total Revenues	3,297,578	3,635,377	3,331,565	3,420,866	3,814,375	4,585,328	4,625,847	4,658,951	4,691,463	4,346,713	3,722,462	3,427,920	47,558,444
4. Prior Period True-up	185,050	185,050	185,050	185,050	185,050	185,050	185,050	185,050	185,050	185,050	185,050	185,053	2,220,603
5. Conservation Revenue Applicable to Period	3,482,628	3,820,427	3,516,615	3,605,916	3,999,425	4,770,378	4,810,897	4,844,001	4,876,513	4,531,763	3,907,512	3,612,973	49,779,047
6. Conservation Expenses (C-3,Page 4, Line 14)	3,481,564	3,826,341	3,704,529	3,683,720	4,285,665	4,216,344	4,550,615	3,998,107	3,949,665	3,923,414	4,094,474	3,898,952	47,613,391
7. Regulatory Adjustment	0	0	0	0	0	0	0	0	0	0	0	0	0
8. True-up This Period (Line 5 - Line 6)	1,064	(5,914)	(187,913)	(77,804)	(286,241)	554,035	260,282	845,893	926,848	608,349	(186,963)	(285,980)	2,165,656
9. Interest Provision This Period (C-3, Page 6, Line 10)	11,619	11,013	10,232	9,395	8,331	8,200	8,934	10,124	12,315	14,148	14,270	13,016	131,598
10. True-up & Interest Provision Beginning of Period	3,926,742	3,754,375	3,574,424	3,211,693	2,958,234	2,495,274	2,872,459	2,956,625	3,627,592	4,381,705	4,819,152	4,461,409	3,926,742
11. Prior Period True-up Collected/(Refunded)	(185,050)	(185,050)	(185,050)	(185,050)	(185,050)	(185,050)	(185,050)	(185,050)	(185,050)	(185,050)	(185,050)	(185,053)	(2,220,603)
12. End of Period Total - Over/(Under) Recovered	3,754,375	3,574,424	3,211,693	2,958,234	2,495,274	2,872,459	2,956,625	3,627,592	4,381,705	4,819,152	4,461,409	4,003,392	4,003,392

Previous EOP Change

* Net of Revenue Taxes

(A) Included in Line 6

C-3

TAMPA ELECTRIC COMPANY
Energy Conservation Adjustment
Calculation of Interest Provision

Actual for Months January 2026 through June 2026
Projected for Months July 2026 through December 2026

C. INTEREST PROVISION	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	July Projected	August Projected	September Projected	October Projected	November Projected	December Projected	Grand Total
1. Beginning True-up Amount (C-3, Page 5, Line 9)	$3,926,742	$3,754,375	$3,574,424	$3,211,693	$2,958,234	$2,495,274	$2,872,459	$2,956,625	$3,627,592	$4,381,705	$4,819,152	$4,461,409	
2. Ending True-up Amount Before Interest (C-3, Page 5, Lines 7 + 9 + 10)	3,742,756	3,563,411	3,201,461	2,948,839	2,486,943	2,864,259	2,947,691	3,617,468	4,369,390	4,805,004	4,447,139	3,990,376	
3. Total Beginning & Ending True-up	$7,669,498	$7,317,786	$6,775,885	$6,160,532	$5,445,177	$5,359,533	$5,820,150	$6,574,093	$7,996,982	$9,186,709	$9,266,291	$8,451,785	
4. Average True-up Amount (50% of Line 3)	$3,834,749	$3,658,893	$3,387,943	$3,080,266	$2,722,589	$2,679,767	$2,910,075	$3,287,047	$3,998,491	$4,593,355	$4,633,146	$4,225,893	
5. Interest Rate - First Day of Month	3.66000	3.62000	3.60000	3.65000	3.67000	3.68000	3.67000	3.70000	3.70000	3.70000	3.70000	3.70000	
6. Interest Rate - First Day of Next Month	3.62000	3.60000	3.65000	3.67000	3.68000	3.67000	3.70000	3.70000	3.70000	3.70000	3.70000	3.70000	
7. Total (Line 5 + Line 6)	7.28000	7.22000	7.25000	7.32000	7.35000	7.35000	7.37000	7.40000	7.40000	7.40000	7.40000	7.40000	
8. Average Interest Rate (50% of Line 7)	3.64000	3.61000	3.62500	3.66000	3.67500	3.67500	3.68500	3.70000	3.70000	3.70000	3.70000	3.70000	
9. Monthly Average Interest Rate (Line 8/12)	0.00303	0.00301	0.00302	0.00305	0.00306	0.00306	0.00307	0.00308	0.00308	0.00308	0.00308	0.00308	
10. Interest Provision (Line 4 x Line 9)	$11,619	$11,013	$10,232	$9,395	$8,331	$8,200	$8,934	$10,124	$12,315	$14,148	$14,270	$13,016	$131,598

TAMPA ELECTRIC COMPANY
Energy Conservation
Calculation of Conservation Revenues

Actual for Months January 2026 through June 2026
Projected for Months July 2026 through December 2026

(1)	(2)	(3)	(4)
Months	Firm MWh Sales	Interruptible MWh Sales	Clause Revenue Net of Revenue Taxes
January	1,501,924	-	3,297,578
February	1,558,871	-	3,635,377
March	1,460,094	-	3,331,565
April	1,531,379	-	3,420,866
May	1,714,214	-	3,814,375
June	2,033,163	-	4,585,328
July	2,046,713	-	4,625,847
August	2,051,383	-	4,658,951
September	2,097,144	-	4,691,463
October	1,898,946	-	4,346,713
November	1,634,568	-	3,722,462
December	1,526,097	-	3,427,920
Total	21,054,496	0	47,558,444

PROGRAM DESCRIPTION AND PROGRESS

Program Title: RESIDENTIAL ENERGY AUDITS

Program Description: A "how to" information and analysis guide for customers. There are four types of residential energy audits available to Tampa Electric customers: Walk-through Free Energy Check, Customer Assisted, Computer Assisted Paid and Building Energy Ratings System ("BERS").

Program Projections: January 1, 2026 to December 31, 2026

During this period, the following energy audit participation is projected:

Residential Walk-Through:	4,000
Residential Customer Assisted:	75,000
Residential Computer Assisted:	4
BERS:	0

January 1, 2027 to December 31, 2027

During this period, the following energy audit participation is projected:

Residential Walk-Through:	4,000
Residential Customer Assisted:	75,000
Residential Computer Assisted:	4
BERS:	0

Program Fiscal Expenditures: January 1, 2026 to December 31, 2026

Expenditures are estimated to be $2,732,006.

January 1, 2027 to December 31, 2027

Expenditures are estimated to be $2,525,571.

Program Progress Summary: From January 1, 2026, through June 30, 2026, the following Residential Energy Audit totals are:

Residential Walk-Through:	1,867
Residential Customer Assisted:	26,828
Residential Computer Assisted:	1
BERS:	0
Total:	28,696

PROGRAM DESCRIPTION AND PROGRESS

Program Title: RESIDENTIAL CEILING INSULATION

Program Description: A rebate program that encourages existing residential customers to install additional ceiling insulation in existing homes.

Program Projections: January 1, 2026 to December 31, 2026

During this period, there are 450 customers projected to participate.

January 1, 2027 to December 31, 2027

During this period, there are 450 customers projected to participate.

Program Fiscal Expenditures: January 1, 2026 to December 31, 2026

Expenditures are estimated to be $680,996.

January 1, 2027 to December 31, 2027

Expenditures are estimated to be $883,195.

Program Progress Summary: From January 1, 2026, through June 30, 2026, the following Residential Ceiling Insulation totals are:

Residential Ceiling Insulation: 451

PROGRAM DESCRIPTION AND PROGRESS

Program Title: RESIDENTIAL DUCT REPAIR

Program Description: A rebate program that encourages residential customers to repair leaky duct work of central air conditioning systems in existing homes.

Program Projections: January 1, 2026 to December 31, 2026

During this period, there are 450 customers projected to participate.

January 1, 2027 to December 31, 2027

During this period, there are 450 customers projected to participate.

Program Fiscal Expenditures: January 1, 2026 to December 31, 2026

Expenditures are estimated to be $156,569.

January 1, 2027 to December 31, 2027

Expenditures are estimated to be $149,618.

Program Progress Summary: From January 1, 2026, through June 30, 2026, the following Residential Duct Repair totals are:

Residential Duct Repair: 164

PROGRAM DESCRIPTION AND PROGRESS

Program Title: ENERGY AND RENEWABLE EDUCATION, AWARENESS AND AGENCY OUTREACH

Program Description: A program that provides opportunities for engaging and educating groups of customers and students on energy-efficiency and conservation in an organized setting. Participants are provided with an energy savings kit which includes energy saving devices and supporting information appropriate for the audience.

Program Projections: January 1, 2026 to December 31, 2026.

During this period, there are 1,750 customers projected to participate.

January 1, 2027 to December 31, 2027

During this period, there are 1,750 customers projected to participate.

Program Fiscal Expenditures: January 1, 2026 to December 31, 2026

Expenditures are estimated to be $252,579.

January 1, 2027 to December 31, 2027

Expenditures are estimated to be $351,047.

Program Progress Summary: From January 1, 2026, through June 30, 2026, Tampa Electric participated in 64 community events, engaging 7,090 customers throughout the service territory. The company partnered with three local schools to deliver Energy Education presentations to 75 students. Additionally, 9,894 students from 132 public schools learned about Tampa Electric’s Residential and Commercial Energy Audit Programs and energy conservation practices through JA BizTown. The company also delivered 13 presentations to civic organizations. These efforts resulted in 108 residential energy audits and the distribution of 141 energy saving kits to participating customers.

PROGRAM DESCRIPTION AND PROGRESS

Program Title: ENERGY STAR FOR NEW MULTI-FAMILY RESIDENCES

Program Description: A rebate program that encourages the construction of new multi-family residences to meet the requirements to achieve the ENERGY STAR certified apartments and condominium label.

Program Projections: January 1, 2026 to December 31, 2026

During this period, there are zero multi-family residences projected to participate.

January 1, 2027 to December 31, 2027

During this period, there are 300 multi-family residences projected to participate.

Program Fiscal Expenditures: January 1, 2026 to December 31, 2026

Expenditures are estimated to be $3,937.

January 1, 2027 to December 31, 2027

Expenditures are estimated to be $103,844.

Program Progress Summary: From January 1, 2026, through June 30, 2026, the following ENERGY STAR for New Multi-Family Residences totals are:

ENERGY STAR for New Multi-Family Residences: 0

PROGRAM DESCRIPTION AND PROGRESS

Program Title: ENERGY STAR FOR NEW HOMES

Program Description: A rebate program that encourages residential customers to construct residential dwellings that qualify for the Energy Star Award by achieving efficiency levels greater than current Florida building code baseline practices.

Program Projections: January 1, 2026 to December 31, 2026

During this period, there are 400 customers projected to participate.

January 1, 2027 to December 31, 2027

During this period, there are 400 customers projected to participate.

Program Fiscal Expenditures: January 1, 2026 to December 31, 2026

Expenditures are estimated to be $138,686.

January 1, 2027 to December 31, 2027

Expenditures are estimated to be $214,805.

Program Progress Summary: From January 1, 2026, through June 30, 2026, the following ENERGY STAR for New Homes totals are:

ENERGY STAR for New Homes: 3

PROGRAM DESCRIPTION AND PROGRESS

Program Title: ENERGY STAR POOL PUMPS

Program Description: A rebate program that encourages residential customers to make cost-effective improvements to existing residences by installing high efficiency ENERGY STAR rated pool pumps to help reduce their energy consumption.

Program Projections: This program was retired on June 1, 2025.

Program Fiscal Expenditures: January 1, 2026 to December 31, 2026

Expenditures are estimated to be $2,250.

January 1, 2027 to December 31, 2027

Expenditures are estimated to be $0.

Program Progress Summary: This program is retired as of June 1, 2025. Rebates are limited to qualifying purchases made before the retirement date.

From January 1, 2026, through June 30, 2026, the following ENERGY STAR Pool Pumps totals are:

ENERGY STAR Pool Pumps: 4

PROGRAM DESCRIPTION AND PROGRESS

Program Title: ENERGY STAR THERMOSTATS

Program Description: A rebate program that encourages residential customers to install an ENERGY STAR certified smart thermostat to help reduce their energy consumption.

Program Projections: January 1, 2026 to December 31, 2026

During this period, there are 700 customers projected to participate.

January 1, 2027 to December 31, 2027

During this period, there are 700 customers projected to participate.

Program Fiscal Expenditures: January 1, 2026 to December 31, 2026

Expenditures are estimated to be $61,633.

January 1, 2027 to December 31, 2027

Expenditures are estimated to be $72,930.

Program Progress Summary: From January 1, 2026, through June 30, 2026, the following ENERGY STAR Thermostats totals are:

ENERGY STAR Thermostats: 132

PROGRAM DESCRIPTION AND PROGRESS

Program Title: RESIDENTIAL HEATING AND COOLING

Program Description: A rebate program that encourages residential customers to install high-efficiency residential heating and cooling equipment in existing homes.

Program Projections: January 1, 2026 to December 31, 2026

During this period, there are 500 Tier 1 and 1,000 Tier 2 units projected to be installed and approved.

January 1, 2027 to December 31, 2027

During this period, there are 500 Tier 1 and 1,000 Tier 2 units projected to be installed and approved.

Program Fiscal Expenditures: January 1, 2026 to December 31, 2026

Expenditures are estimated to be $670,494.

January 1, 2027 to December 31, 2027

Expenditures are estimated to be $921,110.

Program Progress Summary: From January 1, 2026, through June 30, 2026, the following Residential Heating and Cooling totals are:

Residential Heating and Cooling Tier 1:	161
Residential Heating and Cooling Tier 2:	409

PROGRAM DESCRIPTION AND PROGRESS

Program Title: NEIGHBORHOOD WEATHERIZATION

Program Description: A program that provides for the installation of energy efficient measures for qualified low-income customers.

Program Projections: January 1, 2026 to December 31, 2026

During this period, there are 8,000 customers projected to participate.

January 1, 2027 to December 31, 2027

During this period, there are 8,000 customers projected to participate.

Program Fiscal Expenditures: January 1, 2026 to December 31, 2026

Expenditures are estimated to be $2,635,739.

January 1, 2027 to December 31, 2027

Expenditures are estimated to be $2,732,399.

Program Progress Summary: From January 1, 2026, through June 30, 2026, the following Neighborhood Weatherization totals are:

Neighborhood Weatherization: 3,923

PROGRAM DESCRIPTION AND PROGRESS

Program Title: RESIDENTIAL PRICE RESPONSIVE LOAD MANAGEMENT (ENERGY PLANNER)

Program Description: A program that reduces weather-sensitive loads through an innovative price responsive rate used to encourage residential customers to make behavioral or equipment usages changes by pre-programming HVAC, water heating and pool pumps.

Program Projections: January 1, 2026 to December 31, 2026

During this period, there are 550 projected customers for this program on a cumulative basis.

January 1, 2027 to December 31, 2027

During this period, there are 550 projected customers for this program on a cumulative basis.

Program Fiscal Expenditures: January 1, 2026 to December 31, 2026

Expenditures are estimated to be $2,390,689.

January 1, 2027 to December 31, 2027

Expenditures are estimated to be $2,876,107.

Program Progress Summary: From January 1, 2026, through June 30, 2026, the following Energy Planner totals are:

Energy Planner Participating Customers: 98

PROGRAM DESCRIPTION AND PROGRESS

Program Title: RESIDENTIAL PRIME TIME PLUS (RESIDENTIAL LOAD MANAGEMENT)

Program Description: A residential incentive program designed to alter the company's system load curve by reducing summer and winter demand peaks. Residential loads such as heating, air conditioning, water heaters and pool pumps are controlled via the company's advanced metering infrastructure ("AMI").

Program Projections: January 1, 2026 to December 31, 2026

During this period, there are 1,250 customers projected to participate.

January 1, 2027 to December 31, 2027

During this period, there are 1,500 customers projected to participate.

Program Fiscal Expenditures: January 1, 2026 to December 31, 2026

Expenditures are estimated to be $2,752,855.

January 1, 2027 to December 31, 2027

Expenditures are estimated to be $3,984,395.

Program Progress Summary: From January 1, 2026, through June 30, 2026, the following Prime Time Plus totals are:

Prime Time Plus Participating Customers: 757

PROGRAM DESCRIPTION AND PROGRESS

Program Title: RESIDENTIAL WINDOW REPLACEMENT

Program Description: A rebate program that encourages existing residential customers to install window upgrades in existing homes.

Program Projections: January 1, 2026 to December 31, 2026

This program is retired as of June 1, 2026.

Program Fiscal Expenditures: January 1, 2026 to December 31, 2026

Expenditures are estimated to be $7,824.

January 1, 2027 to December 31, 2027

Expenditures are estimated to be $0.

Program Progress

This program is retired as of June 1, 2025. Rebates are limited to qualifying purchases made before the retirement date.

From January 1, 2026, through June 30, 2026, the following Residential Window Replacement totals are:

Residential Window Replacement Participating Customers: 32

PROGRAM DESCRIPTION AND PROGRESS

Program Title: PRIME TIME (LEGACY)

Program Description: An incentive program that encourages residential customers to allow the control of weather-sensitive heating, cooling and water heating systems to reduce the associated weather sensitive peak.

Program Projections: Program was retired on May 11, 2016.

Program Fiscal Expenditures: January 1, 2026 to December 31, 2026

Expenditures are estimated to be $38,230.

January 1, 2027 to December 31, 2027

Expenditures are estimated to be $38,460.

Program Progress Summary: N/A

PROGRAM DESCRIPTION AND PROGRESS

Program Title: COMMERCIAL/INDUSTRIAL ENERGY AUDITS

Program Description: A "how to" information and analysis guide for customers. There are two types of commercial/industrial energy audits available to Tampa Electric customers: Commercial/Industrial (Free) and Comprehensive Commercial/Industrial (Paid).

Program Projections: January 1, 2026 to December 31, 2026

During this period, the following energy audit participation is projected:

Commercial/Industrial (Free):	800
Comprehensive Commercial/Industrial (Paid):	4

January 1, 2027 to December 31, 2027

During this period, the following energy audit participation is projected:

Commercial/Industrial (Free):	800
Comprehensive Commercial/Industrial (Paid):	4

Program Fiscal Expenditures: January 1, 2026 to December 31, 2026

Expenditures are estimated to be $741,285.

January 1, 2027 to December 31, 2027

Expenditures are estimated to be $593,219.

Program Progress Summary: From January 1, 2026, through June 30, 2026, the following Commercial Energy Audit totals are:

Commercial/Industrial (Free):	581
Comprehensive Commercial/Industrial (Paid):	0
Commercial/Industrial Total	581

PROGRAM DESCRIPTION AND PROGRESS

Program Title: COMMERCIAL CHILLER

Program Description: A rebate program that encourages commercial and industrial customers to install high efficiency chiller equipment.

Program Projections: This program was retired on June 1, 2025.

Program Fiscal Expenditures: January 1, 2026 to December 31, 2026

Expenditures are estimated to be $7,347.

January 1, 2027 to December 31, 2027

Expenditures are estimated to be $0.

Program Progress Summary: This program is retired as of June 1, 2025. Rebates are limited to qualifying projects submitted before the retirement date.

From January 1, 2026, through June 30, 2026, the following Commercial Chiller totals are:

Commercial Chiller: 1

PROGRAM DESCRIPTION AND PROGRESS

Program Title: COGENERATION

Program Description: An incentive program whereby large industrial customers with waste heat or fuel resources may install electric generating equipment, meet their own electrical requirements and/or sell their surplus to the company.

Program Projections: January 1, 2026 to December 31, 2026

The company continues communication and interaction with all existing participants and potential developers regarding current and future cogeneration customers. There are no new cogeneration facility additions projected.

January 1, 2027 to December 31, 2027

The company continues communication and interaction with all existing participants and potential developers regarding current and future cogeneration customers. Tampa Electric will continue working with customers to evaluate the economics of additional capacity in future years.

Program Fiscal Expenditures: January 1, 2026 to December 31, 2026

Expenditures are estimated to be $53,214.

January 1, 2027 to December 31, 2027

Expenditures are estimated to be $51,838.

Program Progress Summary: From January 1, 2026, through June 30, 2026, there are seven cogeneration Qualifying Facilities (“QFs”) that are on-line in Tampa Electric’s service area. These facilities have a total combined nameplate generation capacity of 398.3 MW. This includes generation that is connected but wheeled outside of Tampa Electric’s service area.

The company continues interaction with existing participants and potential developers regarding current and future cogeneration activities.

PROGRAM DESCRIPTION AND PROGRESS

Program Title: CUSTOM ENERGY EFFICIENCY

Program Description: A rebate program that encourages commercial and industrial customers to invest in energy efficiency and conservation measures that are not sanctioned by other commercial programs.

Program Projections: January 1, 2026 to December 31, 2026

During this period, there are 5 customers projected to participate.

January 1, 2027 to December 31, 2027

During this period, there are 10 customers projected to participate.

Program Fiscal Expenditures: January 1, 2026 to December 31, 2026

Expenditures are estimated to be $56,963.

January 1, 2027 to December 31, 2027

Expenditures are estimated to be $80,790.

Program Progress Summary: From January 1, 2026, through June 30, 2026, the following Custom Energy Efficiency totals are:

Custom Energy Efficiency: 0

PROGRAM DESCRIPTION AND PROGRESS

Program Title: COMMERCIAL COOLING

Program Description: A rebate program that encourages commercial and industrial customers to install high efficiency direct expansion commercial air conditioning cooling equipment.

Program Projections: This program was retired on June 1, 2025.

Program Fiscal Expenditures: January 1, 2026 to December 31, 2026

Expenditures are estimated to be $8,686.

January 1, 2027 to December 31, 2027

Expenditures are estimated to be $0

Program Progress Summary: This program is retired as of June 1, 2025. Rebates are limited to qualifying projects submitted before the retirement date.

From January 1, 2026, through June 30, 2026, the following Commercial Cooling totals are:

Commercial Cooling: 3

PROGRAM DESCRIPTION AND PROGRESS

Program Title: DEMAND RESPONSE

Program Description: A turn-key incentive program for commercial and industrial customers to reduce their demand for electricity in response to market signals.

Program Projections: January 1, 2026 to December 31, 2026

During this period, there are 40 MW of demand response available for control.

January 1, 2027 to December 31, 2027

During this period, there are 40 MW of demand response projected to be available for control.

Program Fiscal Expenditures: January 1, 2026 to December 31, 2026

Expenditures are estimated to be $3,584,855.

January 1, 2027 to December 31, 2027

Expenditures are estimated to be $3,890,724.

Program Progress Summary: From January 1, 2026, through June 30, 2026, Tampa Electric was subscribed for 40 MW.

PROGRAM DESCRIPTION AND PROGRESS

Program Title: FACILITY ENERGY MANAGEMENT SYSTEM

Program Description: A rebate program that encourages commercial/industrial customers to install a facility energy management system.

Program Projections: This program was retired on June 1, 2025.

Program Fiscal Expenditures: January 1, 2026 to December 31, 2026

Expenditures are estimated to be $318,520.

January 1, 2027 to December 31, 2027

Expenditures are estimated to be $0.

Program Progress Summary: This program is retired as of June 1, 2025. Rebates are limited to qualifying projects submitted before the retirement date.

From January 1, 2026, through June 30, 2026, the following Facility Energy Management System totals are:

Facility Energy Management System: 17

PROGRAM DESCRIPTION AND PROGRESS

Program Title: INDUSTRIAL LOAD MANAGEMENT (GSLM 2&3)

Program Description: An incentive program whereby large industrial customers allow for the interruption of their facility or portions of their facility electrical load.

Program Projections: January 1, 2026 to December 31, 2026

During this period, zero new customers are projected to participate.

January 1, 2027 to December 31, 2027

During this period, zero new customers are projected to participate.

Program Fiscal Expenditures: January 1, 2026 to December 31, 2026

Expenditures are estimated to be $23,229,851.

January 1, 2027 to December 31, 2027

Expenditures are estimated to be $23,851,002.

Program Progress Summary: As of June 30, 2026, there are 27 customers participating.

PROGRAM DESCRIPTION AND PROGRESS

Program Title: LIGHTING CONDITIONED SPACE

Program Description: A rebate program that encourages commercial and industrial customers to invest in more efficient lighting technologies in existing conditioned areas of commercial and industrial facilities.

Program Projections: January 1, 2026 to December 31, 2026

During this period, there are 150 customers projected to participate.

January 1, 2027 to December 31, 2027

During this period, there are 150 customers projected to participate.

Program Fiscal Expenditures: January 1, 2026 to December 31, 2026

Expenditures are estimated to be $154,965.

January 1, 2027 to December 31, 2027

Expenditures are estimated to be $126,831.

Program Progress Summary: From January 1, 2026, through June 30, 2026, the following Lighting Conditioned Space totals are:

Lighting Conditioned Space: 17

PROGRAM DESCRIPTION AND PROGRESS

Program Title: LIGHTING NON-CONDITIONED SPACE

Program Description: A rebate program that encourages commercial and industrial customers to invest in more efficient lighting technologies in existing non-conditioned areas of commercial and industrial facilities.

Program Projections: January 1, 2026 to December 31, 2026

During this period, there are 125 customers projected to participate.

January 1, 2027 to December 31, 2027

During this period, there are 125 customers projected to participate.

Program Fiscal Expenditures: January 1, 2026 to December 31, 2026

Expenditures are estimated to be $120,283.

January 1, 2027 to December 31, 2027

Expenditures are estimated to be $111,231.

Program Progress Summary: From January 1, 2026, through June 30, 2026, the following Lighting Non-Conditioned Space totals are:

Lighting Non-Conditioned Space: 12

PROGRAM DESCRIPTION AND PROGRESS

Program Title: LIGHTING OCCUPANCY SENSORS

Program Description: A rebate program that encourages commercial and industrial customers to install occupancy sensors to control commercial lighting systems.

Program Projections: January 1, 2026 to December 31, 2026

During this period, there are 5 units projected to be installed and approved.

January 1, 2027 to December 31, 2027

During this period, there are 5 units projected to be installed and approved.

Program Fiscal Expenditures: January 1, 2026 to December 31, 2026

Expenditures are estimated to be $18,817.

January 1, 2027 to December 31, 2027

Expenditures are estimated to be $36,329.

Program Progress Summary: From January 1, 2026, through June 30, 2026, the following Lighting Occupancy Sensors totals are:

Lighting Occupancy Sensors: 8

PROGRAM DESCRIPTION AND PROGRESS

Program Title: COMMERCIAL LOAD MANAGEMENT

Program Description: An incentive program that encourages commercial and industrial customers to allow for the control of weather-sensitive heating, cooling and water heating systems to reduce the associated weather sensitive peak.

Program Projections: January 1, 2026 to December 31, 2026

During this period, there is 0 new installations projected.

January 1, 2027 to December 31, 2027

During this period, there is 2 new installations projected.

Program Fiscal Expenditures: January 1, 2026 to December 31, 2026

Expenditures are estimated to be $140,839.

January 1, 2027 to December 31, 2027

Expenditures are estimated to be $93,633.

Program Progress Summary: As of June 30, 2026, the following Commercial Load Management totals are:

Commercial Load Management: 1

PROGRAM DESCRIPTION AND PROGRESS

Program Title: COMMERCIAL SMART THERMOSTAT

Program Description: A rebate program that encourages commercial and industrial customers to install smart thermostats to help reduce their demand.

Program Projections: This program was retired on June 1, 2025.

Program Fiscal Expenditures: January 1, 2026 to December 31, 2026

Expenditures are estimated to be $4,889.

January 1, 2027 to December 31, 2027

Expenditures are estimated to be $0.

Program Progress Summary: This program is retired as of June 1, 2025. Rebates are limited to qualifying projects submitted before the retirement date.

From January 1, 2026, through June 30, 2026, the following Commercial Smart Thermostat totals are:

Commercial Smart Thermostats: 20

PROGRAM DESCRIPTION AND PROGRESS

Program Title: STANDBY GENERATOR

Program Description: An incentive program designed to utilize the emergency generation capacity of commercial/industrial facilities in order to reduce weather sensitive peak demand.

Program Projections: January 1, 2026 to December 31, 2026

During this period, there is 1 new installation projected.

January 1, 2027 to December 31, 2027

During this period, there is 1 new installation projected.

Program Fiscal Expenditures: January 1, 2026 to December 31, 2026

Expenditures are estimated to be $5,033,617.

January 1, 2027 to December 31, 2027

Expenditures are estimated to be $5,154,778.

Program Progress Summary: From January 1, 2026, through June 30, 2026, the following Standby Generator totals are:

Standby Generator: 1

PROGRAM DESCRIPTION AND PROGRESS

Program Title: VFD AND MOTOR CONTROL

Program Description: A rebate program that encourages commercial and industrial customers to install variable frequency drives to their new or existing refrigerant or air compressor motors.

Program Projections: January 1, 2026 to December 31, 2026

During this period, there are 25 customers projected to participate.

January 1, 2027 to December 31, 2027

During this period, there are 25 customers projected to participate.

Program Fiscal Expenditures: January 1, 2026 to December 31, 2026

Expenditures are estimated to be $315,606.

January 1, 2027 to December 31, 2027

Expenditures are estimated to be $160,116.

Program Progress Summary: From January 1, 2026, through June 30, 2026, the following Variable Frequency Drive Control for Compressors totals are:

Variable Frequency Drive Control for Compressors: 4

PROGRAM DESCRIPTION AND PROGRESS

Program Title: COMMERCIAL WATER HEATING AND DRAIN HEAT RECOVERY

Program Description: A rebate program that encourages commercial and industrial customers to install high efficiency water heating systems.

Program Projections: January 1, 2026 to December 31, 2026

During this period, there is 1 unit projected to be installed and approved.

January 1, 2027 to December 31, 2027

During this period, there is 1 unit projected to be installed and approved.

Program Fiscal Expenditures: January 1, 2026 to December 31, 2026

Expenditures are estimated to be $4,682.

January 1, 2027 to December 31, 2027

Expenditures are estimated to be $4,214.

Program Progress Summary: From January 1, 2026, through June 30, 2026, the following Commercial Water Heating totals are:

Commercial Water Heating: 0

PROGRAM DESCRIPTION AND PROGRESS

Program Title: DSM RESEARCH AND DEVELOPMENT (R&D)

Program Description: A program that allows for the exploration of DSM measures that have insufficient data on the cost-effectiveness of the measure and the potential impact to Tampa Electric and its ratepayers.

Program Projections: See Program Progress Summary.

Program Fiscal Expenditures: January 1, 2026 to December 31, 2026

Expenditures are estimated to be $9,029.

January 1, 2027 to December 31, 2027

Expenditures are estimated to be $3,693.

Program Progress Summary: Tampa Electric continues to monitor and review possible programs to research and develop. Currently, the company has the following R&D evaluation in progress:

1. Battery storage for peak shifting.

PROGRAM DESCRIPTION AND PROGRESS

Program Title: RENEWABLE ENERGY PROGRAM

Program Description: This program is designed to promote and deliver renewable energy options to the company's customers. This specific effort provides funding for program administration, generation, evaluation of potential new renewable sources and market research.

Program Projections: January 1, 2026 to December 31, 2026

During this period, there are 950 projected customers with 1,800 subscribed monthly blocks estimated on a cumulative basis.

During this period, there are 250 blocks estimated to be purchased on a one-time basis.

January 1, 2027 to December 31, 2027

During this period, there are 1,000 projected customers with 1,850 subscribed monthly blocks estimated on a cumulative basis.

During this period, there are 250 blocks estimated to be purchased on a one-time basis.

Program Fiscal Expenditures: January 1, 2026 to December 31, 2026

During this period, the company anticipates revenues of approximately $110,000 to be used for new renewable generation. At the end of this period, the company projects the deferred balance (credits) to be $606,254.

January 1, 2027 to December 31, 2027

During this period, the company anticipates revenues of approximately $121,000 to be used for new renewable generation. At the end of this period, the company projects the deferred balance (credits) to be $344,918.

Program Progress Summary: As of June 30, 2026, there were 900 customers with 1746 blocks subscribed. In addition, there were no blocks of renewable energy purchased on a one-time basis.

PROGRAM DESCRIPTION AND PROGRESS

Program Title: COMMON EXPENSES

Program Description: These are expenses common to all programs.

Program Projections: N/A

Program Fiscal Expenditures: January 1, 2026 to December 31, 2026

Expenditures are estimated to be $921,170.

January 1, 2027 to December 31, 2027

Expenditures are estimated to be $1,196,805.

Program Progress Summary: N/A

PROGRAM DESCRIPTION AND PROGRESS

Program Title: INTEGRATED RENEWABLE ENERGY SYSTEM (PILOT)

Program Description: A five-year pilot program to study the capabilities and DSM opportunities of a fully integrated renewable energy system.

Program Projections: See Program Progress Summary.

Program Fiscal Expenditures: January 1, 2026 to December 31, 2026

Expenditures are estimated to be $364,288.

January 1, 2027 to December 31, 2027

Expenditures are estimated to be $0.

Program Progress Summary: The Integrated Renewable Energy System ("IRES") study was completed in December of 2024 following its commissioning in 2021.