

Gulf Power Company
500 Bayfront Parkway
Post Office Box 1151
Panama City, FL 32520-0781
Telephone 904 444-6231

ORIGINAL
FILE COPY

Susan D. Cranmer
Assistant Secretary and
Assistant Treasurer

the southern electric system

May 17, 1996

Ms. Blanca S. Bayo, Director
Division of Records and Reporting
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee FL 32399-0870

Dear Ms. Bayo:

RE: Docket No. 960007-EI

Enclosed for official filing in the above docket are an original and fifteen (15) copies of the following:

1. Prepared direct testimony and exhibit of S. D. Cranmer.
2. Prepared direct testimony of J. O. Vick.

Sincerely,

ACK _____
AFS _____
APP _____
CAF _____
CML _____
COT _____
EAG _____
LEG 1 cc: Beggs and Lane
LH 3 Jeffrey A. Stone
CPC _____
RPT _____
SIC 1
WAS RECEIVED & FILED
GTR _____

Susan D. Cranmer

Cranmer

Vick

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"Our business is customer satisfaction"

FPSC-RECORDS/REPORTING

FPSC-RECORDS/REPORTING

FLORIDA PUBLIC SERVICE COMMISSION

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Environmental Cost Recovery)
Clause)
_____)

Docket No. 960007-EI

Certificate of Service

I HEREBY CERTIFY that a copy of the foregoing has been furnished
this 17th day of May 1996 by U.S. Mail or hand delivery to the following:

Vicki D. Johnson, Esquire
Staff Counsel
FL Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee FL 32399-0863

Joseph A. McGlothlin, Esquire
McWhirter, Reeves, McGlothlin,
Davidson, Rief & Bakas, P.A.
117 S. Gadsden Street
Tallahassee FL 32301

Matthew M. Childs, Esquire
Steel, Hector & Davis
215 South Monroe, Suite 601
Tallahassee FL 32301-1804

John W. McWhirter, Esquire
McWhirter, Reeves, McGlothlin,
Davidson, Rief & Bakas, P.A.
P. O. Box 3350
Tampa FL 33601-3350

John Roger Howe, Esquire
Office of Public Counsel
c/o The Florida Legislature
111 W. Madison St., Room 812
Tallahassee FL 32399-1400

Suzanne Brownless, Esquire
1311-B Paul Russell Road
Suite 202
Tallahassee FL 32301

Lee L. Willis, Esquire
Macfarlane, Ausley, Ferguson
& McMullen
P. O. Box 391
Tallahassee FL 32302



JEFFREY A. STONE
Florida Bar No. 325953
RUSSELL A. BADDERS
Florida Bar No. 0007455
Beggs & Lane
P. O. Box 12950
Pensacola FL 32576
904 432-2451
Attorneys for Gulf Power Company

ORIGINAL
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BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO. 960007-EI

PREPARED DIRECT TESTIMONY
AND EXHIBIT OF

S. D. CRANMER

ENVIRONMENTAL COST RECOVERY CLAUSE

FINAL TRUE-UP

MAY 20, 1996


GULF POWER

DOCUMENT NUMBER-DATE

05576 MAY 20 88

FPSC-RECORDS/REPORTING

1 GULF POWER COMPANY

2 Before the Florida Public Service Commission
3 Direct Testimony of
4 Susan D. Cranmer
5 Docket No. 960007-EI
6 Date of Filing: May 20, 1996

7 Q. Please state your name, business address and
8 occupation.

9 A. My name is Susan Cranmer. My business address is 500
10 Bayfront Parkway, Pensacola, Florida 32501. I hold
11 the position of Assistant Secretary and Assistant
12 Treasurer for Gulf Power Company. In this position, I
13 am responsible for supervising the Rates and
14 Regulatory Matters Department.

15 Q. Please briefly describe your educational background
16 and business experience.

17 A. I graduated from Wake Forest University in
18 Winston-Salem, North Carolina in 1981 with a Bachelor
19 of Science Degree in Business and from the University
20 of West Florida in 1982 with a Bachelor of Arts Degree
21 in Accounting. I am also a Certified Public
22 Accountant licensed in the State of Florida. I joined
23 Gulf Power Company in 1983 as a Financial Analyst.
24 Prior to assuming my current position, I have held
25 various positions with Gulf including Computer

1 Modeling Analyst, Senior Financial Analyst, and
2 Supervisor of Rate Services.

3 My responsibilities include supervision of:
4 tariff administration, cost of service activities,
5 calculation of cost recovery factors, the regulatory
6 filing function of the Rates and Regulatory Matters
7 Department and various treasury activities.
8

9 Q. Have you prepared an exhibit that contains information
10 to which you will refer in your testimony?

11 A. Yes, I have.

12 Counsel: We ask that Ms. Cranmer's Exhibit
13 consisting of eight schedules be marked as
14 Exhibit No. _____ (SDC-1).
15

16 Q. Are you familiar with the Environmental Cost Recovery
17 Clause (ECRC) True-up Calculation for the period of
18 October 1995 through March 1996 set forth in your
19 exhibit?

20 A. Yes. These documents were prepared under my
21 supervision.
22

23 Q. Have you verified that to the best of your knowledge
24 and belief the information contained in these

1 documents is correct?

2 A. Yes, I have.

3

4 Q. What is the amount to be refunded or collected in the
5 recovery period beginning October 1996?

6 A. An amount to be refunded of \$686,617 was calculated as
7 shown on Schedule 1A of my exhibit.

8

9 Q. How was this amount calculated?

10 A. The \$686,617 was calculated by taking the difference
11 in the estimated October 1995 through March 1996
12 under-recovery of \$669,968 as approved in Order No.
13 PSC-96-0361-FOF-EI, dated March 13, 1996 and the
14 actual over-recovery of \$16,649, which is the sum of
15 lines 5, 6, and 10 on Schedule 2A.

16

17 Q. Please describe Schedules 2A and 3A of your exhibit.

18 A. Schedule 2A shows the calculation of the actual over-
19 recovery of environmental costs for the period October
20 1995 through March 1996. Schedule 3A of my exhibit is
21 the calculation of the interest provision on the over-
22 recovery. This is the same method of calculating
23 interest that is used in the Fuel Cost Recovery (FCR)
24 and Purchased Power Capacity Cost (PPCC) Recovery
25 clauses.

1 Q. Please describe Schedules 4A and 5A of your exhibit.

2 A. Schedule 4A compares the actual O & M expenses for the
3 period with the estimated/actual O & M expenses
4 included in the estimated true-up filed January 22,
5 1996. Schedule 5A shows the monthly O & M expenses by
6 activity, along with the calculation of jurisdictional
7 O & M expenses. Mr. Vick describes the main reasons
8 for the variances in O & M expenses in his true-up
9 testimony.

10
11 Q. Please describe Schedules 6A and 7A of your exhibit.

12 A. Schedule 6A compares the actual carrying costs related
13 to investment with the estimated/actual amount
14 included in the estimated true-up filed January 22,
15 1996. The recoverable costs include the return on
16 investment, depreciation expense, dismantlement
17 accrual, property tax, and cost of emission allowances
18 associated with each environmental capital project for
19 the period October 1995 through March 1996. Schedule
20 7A provides the monthly carrying costs associated with
21 each project, along with the calculation of the
22 jurisdictional carrying costs. In his testimony,
23 Mr. Vick describes the reason for the major variance
24 in recoverable costs related to environmental
25 investment.

1 Q. Please describe Schedule 8A of your exhibit.

2 A. Schedule 8A provides the monthly calculation of the
3 recoverable costs associated with each capital
4 project. As I stated earlier, these costs include
5 return on investment, depreciation expense,
6 dismantlement accrual, property tax, and the cost of
7 emission allowances. Pages 1 through 15 of
8 Schedule 8A show the investment and associated costs
9 related to capital projects, while page 16 shows the
10 investment and costs related to emission allowances.

11

12 Q. Ms. Cranmer, does this conclude your testimony?

13 A. Yes, it does.

14

15

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24

AFFIDAVIT

STATE OF FLORIDA)
)
COUNTY OF ESCAMBIA)

Docket No. 960007-EI

Before me the undersigned authority, personally appeared Susan D. Cranmer, who being first duly sworn, deposes, and says that she is the Assistant Secretary and Assistant Treasurer of Gulf Power Company, a Maine corporation, that the foregoing is true and correct to the best of her knowledge, information, and belief. She is personally known to me.

Susan D. Cranmer
Susan D. Cranmer
Assistant Secretary and Assistant Treasurer

Sworn to and subscribed before me this 16th day of May

1996.

Linda C. Webb
Notary Public, State of Florida at Large



LINDA C. WEBB
Notary Public - State of FL
Comm. Exp: May 31, 1998
Comm. No: CC 362703

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Schedule 1A

Gulf Power Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Final True-Up Amount for the Period
 October 1995 - March 1996

Line No.	Period Amount (\$)
1 End of Period Actual Total True-Up for the Period October 1995 - March 1996 (Schedule 2A, Lines 5 + 6 + 10)	16,649
2 Estimated/Actual True-Up Amount approved October 1995 - March 1996 (Order No. PSC-96-0361-FOF-EI)	<u>(669,968)</u>
3 Final True-Up Amount to be refunded/(recovered) in the projection period October 1996 - March 1997 (Line 1 - Line 2)	<u>686,617</u>

Gulf Power Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Final True-Up Amount for the Period
October 1995 - March 1996

End-of-Period True-Up Amount
 (in Dollars)

Line	October	November	December	January	February	March	End of Period Amount
1 ECRC Revenues (net of Revenue Taxes)	837,669	801,550	967,019	990,111	914,265	891,128	5,401,742
2 True-Up Provision (Order No. PSC-95-1051-FOF-EI)	103,937	103,938	103,937	103,937	103,938	103,938	623,625
3 ECRC Revenues Applicable to Period (Lines 1 + 2)	941,606	905,488	1,070,956	1,094,048	1,018,203	995,066	6,025,367
4 Jurisdictional ECRC Costs							
a O & M Activities (Schedule 5A, Line 9)	235,336	353,208	655,051	176,645	343,640	(105,428)	1,658,452
b Capital Projects (Schedule 7A, Line 9)	723,469	723,502	726,192	735,760	736,358	727,562	4,372,843
c Total Jurisdictional ECRC Costs	958,805	1,076,710	1,381,243	912,405	1,079,998	622,134	6,031,295
5 Over/(Under) Recovery (Line 3 - Line 4c)	(17,199)	(171,222)	(310,287)	181,643	(61,795)	372,932	(5,928)
6 Interest Provision (Schedule 3A, Line 10)	6,188	5,186	3,543	2,651	2,353	2,619	22,540
7 Beginning Balance True-Up & Interest Provision	623,625	508,714	238,740	(171,941)	(91,584)	(254,964)	623,625
a Deferred True-Up from October 1994 - March 1995 (Order No. PSC-96-0361-FOF-EI)	700,728	790,728	700,728	700,728	700,728	700,728	700,728
8 True-Up Collected/(Refunded) (See line 2)	(103,937)	(103,938)	(103,937)	(103,937)	(103,938)	(103,938)	(623,625)
9 End of Period Total True-Up (Lines 5 + 6 + 7 + 7a + 8)	1,209,405	939,468	528,787	609,144	445,764	717,377	717,340
10 Adjustments to Period Total True-Up Including Interest							
a Actualize September 1995 Investment	37						37
11 End of Period Total Net True-Up (Lines 9 + 10)	1,209,442	939,468	528,787	609,144	445,764	717,377	717,377

Gulf Power Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Final True-Up Amount for the Period
October 1995 - March 1996

Interest Provision
 (in Dollars)

Line	October	November	December	January	February	March	6-Month Total
1 Beginning True-Up Amount (Sch 2A, Lines 7 + 7a + 10)	1,324,390	1,209,442	939,468	528,787	609,144	445,764	
2 Ending True-Up Amount Before Interest (Line 1 + Sch 2A, Lines 5 + 8)	<u>1,203,254</u>	<u>934,282</u>	<u>525,244</u>	<u>606,493</u>	<u>443,411</u>	<u>714,758</u>	
3 Total of Beginning & Ending True-up (Lines 1 + 2)	<u>2,527,644</u>	<u>2,143,724</u>	<u>1,464,712</u>	<u>1,135,280</u>	<u>1,052,555</u>	<u>1,160,522</u>	
4 Average True-Up Amount (Line 3 x 1/2)	<u>1,263,822</u>	<u>1,071,862</u>	<u>732,356</u>	<u>567,640</u>	<u>526,278</u>	<u>580,261</u>	
5 Interest Rate (First Day of Reporting Business Month)	0.059400	0.058100	0.058000	0.058100	0.054000	0.053300	
6 Interest Rate (First Day of Subsequent Business Month)	<u>0.058100</u>	<u>0.058000</u>	<u>0.058100</u>	<u>0.054000</u>	<u>0.053300</u>	<u>0.055000</u>	
7 Total of Beginning & Ending Interest Rates (Line 5 + Line 6)	<u>0.117500</u>	<u>0.116100</u>	<u>0.116100</u>	<u>0.112100</u>	<u>0.107300</u>	<u>0.108300</u>	
8 Average Interest Rate (Line 7 x 1/2)	0.058750	0.058050	0.058050	0.056050	0.053650	0.054150	
9 Monthly Average Interest Rate (Line 8 x 1/12)	<u>0.004896</u>	<u>0.004838</u>	<u>0.004838</u>	<u>0.004671</u>	<u>0.004471</u>	<u>0.004513</u>	
10 Interest Provision for the Month (Line 4 x Line 9)	<u>6,188</u>	<u>5,186</u>	<u>3,543</u>	<u>2,651</u>	<u>2,353</u>	<u>2,619</u>	<u>22,540</u>

Schedule 4A

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Final True-Up Amount for the Period
October 1995 - March 1996

Variance Report in O & M Activities
(in Dollars)

Line	(1)	(2)	(3)	(4)
	Actual	Estimated/ Actual	Variance Amount	Percent
1	Description of O & M Activities			
1	2,927	24,000	(21,073)	(87.8) %
2	161,650	350,700	(189,050)	(53.9) %
3	18,118	44,805	(26,687)	(59.6) %
4	2,200	4,494	(2,294)	(51.0) %
5	108,170	137,642	(29,472)	(21.4) %
6	921,629	1,100,703	(179,074)	(16.3) %
7	404,167	451,182	(47,015)	(10.4) %
8	34,500	34,500	0	0.0 %
9	996	20,400	(19,404)	(95.1) %
10	436	3,000	(2,564)	(85.5) %
11	65,492	58,752	6,740	11.5 %
2	<u>1,720,285</u>	<u>2,230,178</u>	<u>(509,893)</u>	(22.9) %
3	290,865	557,147	(266,282)	(47.8) %
4	1,429,420	1,673,031	(243,611)	(14.6) %

Notes

Column (1) is the End of Period Totals on Schedule 5A.

Column (2) is the approved Estimated/Actual amount in accordance with FPSC Order No PSC-96-0361-FOF-EI

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

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

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Final True-Up Amount for the Period
October 1995 - March 1996

O & M Activities
(in Dollars)

Line	October	November	December	January	February	March	End of Period Total	Method of Classification	
								Demand	Energy
1 Description of O & M Activities									
1 Sulfur	0	160	376	0	2,230	161	2,927		2,927
2 Air Emission Fees	0	0	0	0	161,650	0	161,650		161,650
3 Title V	1,817	1,166	0	4,675	3,190	7,270	18,118		18,118
4 Asbestos Fees	500	0	1,500	200	0	0	2,200	2,200	
5 Emission Monitoring	17,484	30,696	23,087	13,848	9,742	13,313	108,170		108,170
6 General Water Quality	181,275	234,470	378,561	28,518	86,352	12,453	921,629	921,629	
7 Groundwater Monitoring Investigation	31,110	86,984	273,085	85,242	79,787	(152,041)	404,167	404,167	
8 State NPDES Administration	0	0	0	34,500	0	0	34,500	34,500	
9 Lead and Copper Rule	642	0	0	118	118	118	996	996	
10 Env Auditing/Assessment	0	0	0	0	0	436	436	436	
11 General Solid & Hazardous Waste	11,354	12,960	2,876	16,200	13,266	8,836	65,492	65,492	
CT 2 Total of O & M Activities	244,182	366,436	679,485	183,301	356,335	(109,454)	1,720,285	1,429,420	290,865
3 Recoverable Costs Allocated to Energy	19,301	32,022	23,463	18,523	176,812	20,744	290,865		
4 Recoverable Costs Allocated to Demand	224,881	334,414	656,022	164,778	179,523	(130,198)	1,429,420		
5 Retail Energy Jurisdictional Factor	0.9599478	0.9616923	0.9641984	0.9596787	0.9634170	0.9666964			
6 Retail Demand Jurisdictional Factor	0.9639859	0.9639859	0.9639859	0.9639859	0.9639859	0.9639859			
7 Jurisdictional Energy Recoverable Costs (A)	18,554	30,838	22,655	17,801	170,582	20,081	280,511		
8 Jurisdictional Demand Recoverable Costs (B)	216,782	322,370	632,396	158,844	173,058	(125,509)	1,377,941		
9 Total Jurisdictional Recoverable Costs for O & M Activities (Lines 7 + 8)	235,336	353,208	655,051	176,645	343,640	(105,428)	1,658,452		

Notes

- (A) Line 3 x Line 5 x 1.0014 line loss multiplier
(B) Line 4 x Line 6

Schedule 6A

Gulf Power Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Final True-Up Amount for the Period
 October 1995 - March 1996

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

Line	(1)	(2)	(3) / (2)		(4)
	Actual	Estimated/ Actual	Amount	Variance	Percent
1	Description of Investment Projects				
1	26,208	26,210	(2)		(0.0) %
2	1,606,261	1,606,261	0		0.0 %
3	136,297	136,296	1		0.0 %
4	1,078,276	1,077,214	1,062		0.1 %
5	321,827	321,815	12		0.0 %
6	8,749	8,748	1		0.0 %
7	56,698	56,698	0		0.0 %
8	20,017	20,017	0		0.0 %
9	3,109	3,109	0		0.0 %
10	6,656	6,656	0		0.0 %
11	3,889	3,889	0		0.0 %
12	184,716	184,716	0		0.0 %
13	11,364	11,364	0		0.0 %
14	1,106,334	1,106,334	0		0.0 %
15	23,387	22,238	1,149		5.2 %
16	(57,446)	(48,219)	(9,227)		(19.1) %
2	<u>4,536,342</u>	<u>4,543,346</u>	<u>(7,004)</u>		(0.2) %
3	3,221,031	3,229,098	(8,067)		(0.2) %
4	1,315,311	1,314,248	1,063		0.1 %

Notes

Column (1) is the End of Period Totals on Schedule 7A.

Column (2) is the approved Estimated/Actual amount in accordance with FPSC Order No. PSC-96-0361-FOF-EI.

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

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

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Final True-Up Amount for the Period
October 1995 - March 1996

Capital Investment Projects - Recoverable Costs
(in Dollars)

Line	Description of Investment Projects (A)	October	November	December	January	February	March	End of Period Total	Method of Classification	
									Demand	Energy
1	Air Quality Assurance Testing	4,431	4,406	4,381	4,356	4,330	4,304	26,208	0	26,208
2	Crist 5, 6 & 7 Precipitator Projects	268,758	268,291	267,986	267,655	267,075	266,496	1,606,261	0	1,606,261
3	Crist 7 Flue Gas Conditioning	22,825	22,782	22,738	22,694	22,652	22,606	136,297	0	136,297
4	Low NOx Burners, Crist 6 & 7	180,159	180,070	179,845	179,624	179,408	179,170	1,078,276	0	1,078,276
5	CEMs - Crist 1,4-7, Scholz 1, Smith 1 & 2, Daniel	53,907	53,820	53,735	53,543	53,456	53,366	321,827	0	321,827
6	Substation Contamination Investigation	1,465	1,462	1,460	1,457	1,454	1,451	8,749	8,076	673
7	Crist Cooling Tower Cell	9,495	9,477	9,459	9,441	9,422	9,404	56,698	52,337	4,361
8	Crist 1-5 Dechlorination	3,352	3,345	3,339	3,333	3,327	3,321	20,017	18,478	1,539
9	Crist Diesel Fuel Oil Remediation	521	519	519	518	516	516	3,109	2,869	240
10	Crist Bulk Tanker Unload Sec Contain Struc	1,114	1,113	1,110	1,108	1,107	1,104	6,656	6,144	512
11	Crist IWW Sampling System	651	650	649	648	646	645	3,889	3,589	300
12	Smith Stormwater Collection System	30,658	30,881	30,878	30,822	30,767	30,710	184,716	170,508	14,208
13	Smith Waste Water Treatment Facility	1,903	1,899	1,896	1,893	1,888	1,885	11,364	10,490	874
14	Daniel Ash Management Project	186,032	185,758	185,483	183,295	183,021	182,745	1,106,334	1,021,231	85,103
15	Underground Fuel Tank Replacement	3,020	3,059	3,667	4,425	4,613	4,603	23,387	21,589	1,798
16	SO2 Allowances	(16,306)	(16,479)	(14,686)	115	(255)	(9,835)	(57,446)	0	(57,446)
2	Total Investment Projects - Recoverable Costs	<u>751,985</u>	<u>751,053</u>	<u>752,459</u>	<u>764,927</u>	<u>763,427</u>	<u>752,491</u>	<u>4,536,342</u>	<u>1,315,311</u>	<u>3,221,031</u>
3	Recoverable Costs Allocated to Energy	532,097	531,209	532,342	546,213	544,880	534,290	3,221,031		
4	Recoverable Costs Allocated to Demand	219,888	219,844	220,117	218,714	218,547	218,201	1,315,311		
5	Retail Energy Jurisdictional Factor	0.9599478	0.9616923	0.9641984	0.9596787	0.9634170	0.9666964			
6	Retail Demand Jurisdictional Factor	0.9639859	0.9639859	0.9639859	0.9639859	0.9639859	0.9639859			
7	Jurisdictional Energy Recoverable Costs (B)	511,500	511,575	514,002	524,923	525,682	517,219	3,104,901		
8	Jurisdictional Demand Recoverable Costs (C)	211,969	211,927	212,190	210,837	210,676	210,343	1,267,942		
9	Total Jurisdictional Recoverable Costs for Investment Projects (Lines 7 - 8)	723,469	723,502	726,192	735,760	736,358	727,562	4,372,843		

Notes

(A) Each project's Total System Recoverable Expenses on Schedule 8A, Line 9

(B) Line 3 x Line 5 x 1.0014 line loss multiplier

(C) Line 4 - Line 6

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Final True-Up Amount for the Period
October 1995 - March 1996

Return on Capital Investments, Depreciation and Taxes
For Project: Air Quality Assurance Testing
P.E. 1006
(in Dollars)

Line	Description	Beginning of Period Amount	October	November	December	January	February	March	End of Period Amount
1	Investments								
a	Expenditures/Additions	0	0	0	0	0	0	0	0
b	Clearings to Plant	0	0	0	0	0	0	0	0
c	Retirements	0	0	0	0	0	0	0	0
d	Other (A)	0	0	0	0	0	0	0	0
2	Plant-in-Service Depreciation Base	239,115	239,115	239,115	239,115	239,115	239,115	239,115	
3	Less: Accumulated Depreciation (B)	(59,779)	(62,625)	(65,471)	(68,318)	(71,165)	(74,012)	(76,859)	
4	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 - 3 + 4)	179,336	176,490	173,644	170,797	167,950	165,103	162,256	
6	Average Net Investment		177,913	175,067	172,221	169,374	166,527	163,680	
7	Return on Average Net Investment								
a	Equity Component (Grossed Up For Taxes (C))		1,064	1,047	1,030	1,013	995	978	6,127
b	Debt Component (Line 6 x 3.5137% x 1/12)		521	513	504	496	488	479	3,001
8	Investment Expenses								
a	Depreciation		2,846	2,846	2,847	2,847	2,847	2,847	17,080
b	Amortization		0	0	0	0	0	0	0
c	Dismantlement		0	0	0	0	0	0	0
d	Property Taxes		0	0	0	0	0	0	0
e	Other (D)		0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		4,431	4,406	4,381	4,356	4,330	4,304	26,208
a	Recoverable Costs Allocated to Energy		4,431	4,406	4,381	4,356	4,330	4,304	26,208
b	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9599478	0.9616923	0.9641984	0.9596787	0.9634170	0.9666964	
11	Demand Jurisdictional Factor		0.9639859	0.9639859	0.9639859	0.9639859	0.9639859	0.9639859	
12	Retail Energy-Related Recoverable Costs (E)		4,259	4,243	4,230	4,186	4,177	4,166	25,261
13	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		4,259	4,243	4,230	4,186	4,177	4,166	25,261

Notes

- (A) Description and reason for 'Other' adjustments to net investment for this project
 (B) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal
 (C) Line 6 x 7.1729% x 1/12. Based on ROE of 12% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
 (D) Description and reason for 'Other' adjustments to investment expenses for this project
 (E) Line 9a x line 10 x 1.0014 line loss multiplier
 (F) Line 9b x line 11

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Final True-Up Amount for the Period
October 1995 - March 1996

Return on Capital Investments, Depreciation and Taxes
For Project: Crest 5, 6 & 7 Precipitator Projects
P.E.s 1119, 1216, 1211
(in Dollars)

Line	Description	Beginning of Period Amount	October	November	December	January	February	March	End of Period Amount
1	Investments								
a	Expenditures/Additions	2,742	18,786	0	0	0	0	0	
b	Clearings to Plant	0	20,684	219,819	0	0	0	0	
c	Retirements								
d	Other (A)								
2	Plant-in-Service/Depreciation Base	24,634,853	24,655,537	24,875,356	24,875,356	24,875,356	24,875,356	24,875,356	
3	Less: Accumulated Depreciation (B)	(1,902,047)	(1,966,576)	(2,031,129)	(2,095,953)	(2,161,024)	(2,226,095)	(2,291,166)	
4	CWIP - Non Interest Bearing	221,717	219,819	0	0	0	0	0	
5	Net Investment (Lines 2 - 3 - 4)	22,954,523	22,908,780	22,844,227	22,779,403	22,714,332	22,649,261	22,584,190	
6	Average Net Investment		22,931,652	22,876,504	22,811,815	22,746,868	22,681,797	22,616,726	
7	Return on Average Net Investment								
a	Equity Component Grossed Up For Taxes (C)		137,085	136,756	136,369	135,981	135,592	135,203	816,986
b	Debt Component (Line 6 x 3.5137% x 1/12)		67,144	66,982	66,793	66,603	66,412	66,222	400,156
8	Investment Expenses								
a	Depreciation		55,428	55,452	55,723	55,970	55,970	55,970	334,513
b	Amortization		0	0	0	0	0	0	0
c	Dismantlement		9,101	9,101	9,101	9,101	9,101	9,101	54,606
d	Property Taxes		0	0	0	0	0	0	0
e	Other (D)		0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		268,758	268,291	267,986	267,655	267,075	266,496	1,606,261
a	Recoverable Costs Allocated to Energy		268,758	268,291	267,986	267,655	267,075	266,496	1,606,261
b	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9599478	0.9616923	0.9641984	0.9596787	0.9634170	0.9666964	
11	Demand Jurisdictional Factor		0.9639859	0.9639859	0.9639859	0.9639859	0.9639859	0.9639859	
12	Retail Energy-Related Recoverable Costs (E)		258,355	258,375	258,753	257,222	257,665	257,981	1,548,351
13	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		258,355	258,375	258,753	257,222	257,665	257,981	1,548,351

Notes

- (A) Description and reason for 'Other' adjustments to net investment for this project
 (B) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal
 (C) Line 6 x 7.1729% x 1/12. Based on ROE of 12% and weighted income tax rate of 38.575% (expansion factor of 1.62802)
 (D) Description and reason for 'Other' adjustments to investment expenses for this project
 (E) Line 9a x Line 10 x 1.0014 line loss multiplier
 (F) Line 9b x Line 11

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Final True-Up Amount for the Period
October 1995 - March 1996

Return on Capital Investments, Depreciation and Taxes
For Project: Crst 7 Fluor Gas Conditioning
P.L. 1228
(in Dollars)

Line	Description	Beginning of Period Amount	October	November	December	January	February	March	End of Period Amount
1	Investments								
a	Expenditures/ Additions	0	0	0	0	0	0	0	
b	Clearings to Plant	0	0	0	0	0	0	0	
c	Retirements								
d	Other (A)								
2	Plant-in-Service Depreciation Base	2,179,245	2,179,245	2,179,245	2,179,245	2,179,245	2,179,245	2,179,245	
3	Less: Accumulated Depreciation (B)	(164,420)	(169,323)	(174,226)	(179,129)	(184,032)	(188,936)	(193,839)	
4	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 - 3 + 4)	2,014,825	2,009,922	2,005,019	2,000,116	1,995,213	1,990,309	1,985,406	
6	Average Net Investment		2,012,374	2,007,471	2,002,568	1,997,665	1,992,761	1,987,858	
7	Return on Average Net Investment								
a	Equity Component Grossed Up For Taxes (C)		12,030	12,001	11,971	11,942	11,913	11,883	71,740
b	Debt Component (Line 6 x 3.5137% x 1/12)		5,892	5,878	5,864	5,849	5,835	5,820	35,138
8	Investment Expenses								
a	Depreciation		4,903	4,903	4,903	4,903	4,904	4,903	29,419
b	Amortization		0	0	0	0	0	0	0
c	Dismantlement		0	0	0	0	0	0	0
d	Property Taxes		0	0	0	0	0	0	0
e	Other (D)		0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		22,825	22,782	22,738	22,694	22,652	22,606	136,297
a	Recoverable Costs Allocated to Energy		22,825	22,782	22,738	22,694	22,652	22,606	136,297
b	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9599478	0.9616923	0.9641984	0.9596787	0.9634170	0.9666964	
11	Demand Jurisdictional Factor		0.9639859	0.9639859	0.9639859	0.9639859	0.9639859	0.9639859	
12	Retal Energy-Related Recoverable Costs (E)		21,941	21,940	21,955	21,809	21,854	21,884	131,383
13	Retal Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		21,941	21,940	21,955	21,809	21,854	21,884	131,383

Notes

- (A) Description and reason for Other' adjustments to net investment for this project
 (B) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal
 (C) Line 6 x 7.1729% x 1/12. Based on ROE of 12% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
 (D) Description and reason for Other' adjustments to investment expenses for this project
 (E) Line 9a x Line 10 x 1.0014 line loss multiplier
 (F) Line 9b x Line 11

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Final True-Up Amount for the Period
October 1995 - March 1996

Return on Capital Investments, Depreciation and Taxes
For Project: Low NOx Burners, Crest 6 & 7
P.E.s 1236 and 1242
(in Dollars)

Lines	Description	Beginning of Period Amount	October	November	December	January	February	March	End of Period Amount
1	Investments								
a	Expenditures-Additions	130,677	9,124	10,347	9,433	10,939	10,460	6,222	
b	Clearings to Plant	130,677	9,124	10,347	9,433	10,939	10,460	6,222	
c	Retirements								
d	Other (A)								
2	Plant-in-Service/Depreciation Base	16,676,054	16,685,178	16,695,525	16,704,958	16,715,897	16,726,357	16,732,579	
3	Less: Accumulated Depreciation (B)	(629,457)	(666,831)	(704,363)	(741,016)	(779,492)	(817,091)	(854,713)	
4	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 - 3 + 4)	16,046,597	16,018,347	15,991,162	15,963,942	15,936,405	15,909,266	15,877,866	
6	Average Net Investment		16,032,472	16,004,755	15,977,102	15,949,724	15,922,836	15,893,566	
7	Return on Average Net Investment								
a	Equity Component Grossed Up For Taxes (C)		95,842	95,676	95,511	95,347	95,187	95,012	572,575
b	Debt Component (Line 6 x 3.5137% x 1/12)		46,943	46,862	46,781	46,701	46,622	46,536	280,445
8	Investment Expenses								
a	Depreciation		37,374	37,532	37,553	37,576	37,599	37,622	225,256
b	Amortization		0	0	0	0	0	0	0
c	Dismantlement		0	0	0	0	0	0	0
d	Property Taxes		0	0	0	0	0	0	0
e	Other (D)		0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		180,159	180,070	179,845	179,624	179,408	179,170	1,078,276
a	Recoverable Costs Allocated to Energy		180,159	180,070	179,845	179,624	179,408	179,170	1,078,276
b	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9599478	0.9616923	0.9641984	0.9596787	0.9634170	0.9666964	
11	Demand Jurisdictional Factor		0.9639859	0.9639859	0.9639859	0.9639859	0.9639859	0.9639859	
12	Retail Energy-Related Recoverable Costs (E)		173,185	173,414	173,649	172,623	173,087	173,445	1,039,403
13	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		173,185	173,414	173,649	172,623	173,087	173,445	1,039,403

Notes

- (A) Description and reason for 'Other' adjustments to net investment for this project
 (B) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal
 (C) Line 6 x 7 1729% x 1/12. Based on ROE of 12% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
 (D) Description and reason for 'Other' adjustments to investment expenses for this project
 (E) Line 9a x Line 10 x 1.0014 line loss multiplier
 (F) Line 9b x Line 11

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Final True-Up Amount for the Period
October 1995 - March 1996

Return on Capital Investments, Depreciation and Taxes
For Project: CEMs - Crist 1,4-7, Scholz 1, Smith 1 & 2, Daniel
P.F.s 1240,1245,1286,1289,1290,1323,1459,1460 & 1558
(in Dollars)

Line	Description	Beginning of Period Amount	October	November	December	January	February	March	End of Period Amount
1	Investments								
a	Expenditures Additions	0	0	728	405	0	0	0	
b	Clearings to Plant	0	0	728	405	0	0	0	
c	Retirements								
d	Other (A)								
2	Plant-in-Service Depreciation Base	4,883,147	4,883,147	4,883,875	4,884,280	4,884,280	4,884,280	4,884,280	
3	Less: Accumulated Depreciation (B)	(164,795)	(174,964)	(185,133)	(195,302)	(205,471)	(215,642)	(225,814)	
4	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 - 3 + 4)	4,718,352	4,708,183	4,698,742	4,688,978	4,678,809	4,668,638	4,658,466	
6	Average Net Investment		4,713,268	4,703,463	4,693,860	4,683,894	4,673,724	4,663,552	
7	Return on Average Net Investment								
a	Equity Component Grossed Up For Taxes (C)		28,176	28,117	28,060	28,000	27,940	27,879	168,172
b	Debt Component (Line 6 x 3.5137% x 1/12)		13,800	13,772	13,744	13,714	13,685	13,655	82,370
8	Investment Expenses								
a	Depreciation		10,169	10,169	10,169	10,169	10,171	10,172	61,019
b	Amortization		0	0	0	0	0	0	0
c	Dismantlement		0	0	0	0	0	0	0
d	Property Taxes		1,762	1,762	1,762	1,660	1,660	1,660	10,266
e	Other (D)		0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		53,907	53,820	53,735	53,543	53,456	53,366	321,827
a	Recoverable Costs Allocated to Energy		53,907	53,820	53,735	53,543	53,456	53,366	321,827
b	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9599478	0.9616923	0.9641984	0.9596787	0.9634170	0.9666964	
11	Demand Jurisdictional Factor		0.9639859	0.9639859	0.9639859	0.9639859	0.9639859	0.9639859	
12	Retail Energy-Related Recoverable Costs (E)		51,820	51,831	51,884	51,456	51,573	51,661	310,225
13	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		51,820	51,831	51,884	51,456	51,573	51,661	310,225

Notes

- (A) Description and reason for 'Other' adjustments to net investment for this project
 (B) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal
 (C) Line 6 x 7.1729% x 1/12. Based on ROE of 12% and weighted income tax rate of 38.575% (expansion factor of 1.62802)
 (D) Description and reason for 'Other' adjustments to investment expenses for this project
 (E) Line 9a x Line 10 x 1.0014 line loss multiplier
 (F) Line 9b x Line 11

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Final True-Up Amount for the Period
October 1995 - March 1996

Return on Capital Investments, Depreciation and Taxes
For Project: Substation Contamination Investigation
P.E. 1007
(in Dollars)

Line	Description	Beginning of Period Amount	October	November	December	January	February	March	End of Period Amount
1	Investments								
a	Expenditures-Additions	569	0	0	0	0	0	0	
b	Clearings to Plant	569	0	0	0	0	0	0	
c	Retirements								
d	Other (A)								
2	Plant-in-Service-Depreciation Base	131,648	131,648	131,648	131,648	131,648	131,648	131,648	
3	Less: Accumulated Depreciation (H)	(1,579)	(1,786)	(2,093)	(2,400)	(2,707)	(3,014)	(3,321)	
4	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 - 3 - 4)	130,169	129,862	129,555	129,248	128,941	128,634	128,327	
6	Average Net Investment		130,016	129,709	129,402	129,095	128,788	128,481	
7	Return on Average Net Investment								
a	Equity Component Grossed Up For Taxes (C)		777	775	774	772	770	768	4,636
b	Debt Component (Line 6 x 3.5137% x 1/12)		381	380	379	378	377	376	2,271
8	Investment Expenses								
a	Depreciation		307	307	307	307	307	307	1,842
b	Amortization		0	0	0	0	0	0	0
c	Dismantlement		0	0	0	0	0	0	0
d	Property Taxes		0	0	0	0	0	0	0
e	Other (D)		0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 - 8)		1,465	1,462	1,460	1,457	1,454	1,451	8,749
a	Recoverable Costs Allocated to Energy		113	112	112	112	112	112	673
b	Recoverable Costs Allocated to Demand		1,352	1,350	1,348	1,345	1,342	1,339	8,076
10	Energy Jurisdictional Factor		0.9599178	0.9616923	0.9641984	0.9596787	0.9634170	0.9666964	
11	Demand Jurisdictional Factor		0.9639859	0.9639859	0.9639859	0.9639859	0.9639859	0.9639859	
12	Retail Energy-Related Recoverable Costs (E)		109	108	108	108	108	108	649
13	Retail Demand-Related Recoverable Costs (F)		1,303	1,301	1,299	1,297	1,294	1,291	7,785
14	Total Jurisdictional Recoverable Costs (Lines 12 - 13)		1,412	1,409	1,407	1,405	1,402	1,399	8,434

Notes:

- (A) Description and reason for 'Other' adjustments to net investment for this project
(H) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal
(C) Line 6 x 7.1729% x 1/12. Based on ROE of 12% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
(D) Description and reason for 'Other' adjustments to investment expenses for this project
(E) Line 9a x Line 10 x 1.0014 line loss multiplier
(F) Line 9b x Line 11

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Final True-Up Amount for the Period
October 1995 - March 1996

Return on Capital Investments, Depreciation and Taxes
 For Project: Crist Cooling Tower Cell
 P.E. 1232
 (in Dollars)

Line	Description	Beginning of Period Amount	October	November	December	January	February	March	End of Period Amount
1	Investments								
a	Expenditures/ Additions	0	0	0	0	0	0	0	
b	Clearings to Plant	0	0	0	0	0	0	0	
c	Retirements								
d	Other (A)								
2	Plant-in-Service/Depreciation Base	906,659	906,659	906,659	906,659	906,659	906,659	906,659	
3	Less: Accumulated Depreciation (B)	(68,523)	(70,563)	(72,603)	(74,643)	(76,683)	(78,723)	(80,763)	
4	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 - 3 + 4)	838,136	836,096	834,056	832,016	829,976	827,936	825,896	
6	Average Net Investment		837,116	835,076	833,036	830,996	828,956	826,916	
7	Return on Average Net Investment								
a	Equity Component Grossed Up For Taxes (C)		5,004	4,992	4,980	4,968	4,955	4,943	29,842
b	Debt Component (Line 6 x 3.5137% x 1/12)		2,451	2,445	2,439	2,433	2,427	2,421	14,616
8	Investment Expenses								
a	Depreciation		2,040	2,040	2,040	2,040	2,040	2,040	12,240
b	Amortization		0	0	0	0	0	0	0
c	Dismantlement		0	0	0	0	0	0	0
d	Property Taxes		0	0	0	0	0	0	0
e	Other (D)		0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		9,495	9,477	9,459	9,441	9,422	9,404	56,698
a	Recoverable Costs Allocated to Energy		730	729	728	726	725	723	4,361
b	Recoverable Costs Allocated to Demand		8,765	8,748	8,731	8,715	8,697	8,681	52,337
10	Energy Jurisdictional Factor		0.9599478	0.9616923	0.9641984	0.9596787	0.9634170	0.9666964	
11	Demand Jurisdictional Factor		0.9639859	0.9639859	0.9639859	0.9639859	0.9639859	0.9639859	
12	Retail Energy-Related Recoverable Costs (E)		702	702	703	698	699	700	4,204
13	Retail Demand-Related Recoverable Costs (F)		8,449	8,433	8,417	8,401	8,384	8,368	50,452
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		9,151	9,135	9,120	9,099	9,083	9,068	54,656

Notes

- (A) Description and reason for 'Other' adjustments to net investment for this project
 (B) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal
 (C) Line 6 x 7.1729% x 1/12. Based on ROE of 12% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
 (D) Description and reason for 'Other' adjustments to investment expenses for this project
 (E) Line 9a x Line 10 x 1.0014 line loss multiplier
 (F) Line 9b x Line 11

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Final True-Up Amount for the Period
October 1995 - March 1996

Return on Capital Investments, Depreciation and Taxes
For Project Crest 1-5 Dechlorination
P.E. 1248
(in Dollars)

Line	Description	Beginning of Period Amount	October	November	December	January	February	March	End of Period Amount
1	Investments								
a	Expenditures/ Additions	0	0	0	0	0	0	0	
b	Clearings to Plant	0	0	0	0	0	0	0	
c	Retirements								
d	Other (A)								
2	Plant-in-Service Depreciation Base	305,323	305,323	305,323	305,323	305,323	305,323	305,323	
3	Less: Accumulated Depreciation (B)	(5,783)	(6,470)	(7,157)	(7,844)	(8,531)	(9,218)	(9,905)	
4	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 - 3 + 4)	299,540	298,853	298,166	297,479	296,792	296,105	295,418	
6	Average Net Investment		299,197	298,510	297,823	297,136	296,449	295,762	
7	Return on Average Net Investment								
a	Equity Component Grossed Up For Taxes (C)		1,789	1,784	1,780	1,776	1,772	1,768	10,669
b	Debt Component (Line 6 x 3.5137% x 1/12)		876	874	872	870	868	866	5,226
8	Investment Expenses								
a	Depreciation		687	687	687	687	687	687	4,122
b	Amortization		0	0	0	0	0	0	0
c	Dismantlement		0	0	0	0	0	0	0
d	Property Taxes		0	0	0	0	0	0	0
e	Other (D)		0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		3,352	3,345	3,339	3,333	3,327	3,321	20,017
a	Recoverable Costs Allocated to Energy		258	257	257	256	256	255	1,539
b	Recoverable Costs Allocated to Demand		3,094	3,088	3,082	3,077	3,071	3,066	18,478
10	Energy Jurisdictional Factor		0.9599478	0.9616923	0.9641984	0.9596787	0.9634170	0.9666964	
11	Demand Jurisdictional Factor		0.9639859	0.9639859	0.9639859	0.9639859	0.9639859	0.9639859	
12	Retail Energy-Related Recoverable Costs (E)		248	248	248	246	247	247	1,484
13	Retail Demand-Related Recoverable Costs (F)		2,983	2,977	2,971	2,966	2,960	2,956	17,813
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		3,231	3,225	3,219	3,212	3,207	3,203	19,297

Notes

- (A) Description and reason for 'Other' adjustments to net investment for this project
 (B) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal
 (C) Line 6 x 7.1729% x 1/12 Based on ROE of 12% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
 (D) Description and reason for 'Other' adjustments to investment expenses for this project
 (E) Line 9a x Line 10 x 1.0014 line loss multiplier
 (F) Line 9b x Line 11

Gulf Power Company
 Environmental Cost Recovery (Line 11(c))
 Calculation of the Final Fee-Lip Amount for the Period
 October 1995 - March 1996

Return on Capital Investment, Depreciation and Taxes
 For Project P E 1270
 (in Dollars)

Line	Description	Beginning of Period Amount	November	December	January	February	March	End of Period Amount
1	Investments	0	0	0	0	0	0	0
a	Expenditures Addressed	0	0	0	0	0	0	0
b	Reparings to Plant	0	0	0	0	0	0	0
c	Retirements	0	0	0	0	0	0	0
d	(Other (A))	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	47,955	47,955	47,955	47,955	47,955	47,955	47,955
3	Less: Accumulated Depreciation (B)	(1,564)	(1,672)	(1,780)	(1,888)	(1,996)	(2,104)	(2,212)
4	(WIP) - Non Interest Bearing	0	0	0	0	0	0	0
5	Net Investment (Lines 2 - 3 + 4)	46,391	46,283	46,175	46,067	45,959	45,851	45,743
6	Average Net Investment	46,337	46,229	46,121	46,013	45,905	45,797	45,743
7	Return on Average Net Investment	277	276	276	275	274	274	274
a	Equity Component (Rowed Lip For Taxes (C))	136	135	135	135	134	134	134
b	Debt Component (Line 6 x 3.5137% x 1/12)	108	108	108	108	108	108	108
8	Investment Expenses	108	108	108	108	108	108	108
a	Depreciation	0	0	0	0	0	0	0
b	Amortization	0	0	0	0	0	0	0
c	Humanization	0	0	0	0	0	0	0
d	Property Taxes	0	0	0	0	0	0	0
e	(Other (D))	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)	521	519	519	518	516	516	516
a	Recoverable Costs Allocated to Energy	40	40	40	40	40	40	40
b	Recoverable Costs Allocated to Demand	481	479	479	478	476	476	476
10	Energy Jurisdictional Factor	0.9599478	0.9616923	0.9641984	0.9596787	0.9634170	0.9666964	0.9639859
11	Demand Jurisdictional Factor	0.9639859	0.9639859	0.9639859	0.9639859	0.9639859	0.9639859	0.9639859
12	Retail Energy-Related Recoverable Costs (E)	38	39	39	38	39	39	39
13	Retail Demand-Related Recoverable Costs (F)	464	462	462	461	459	459	459
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)	502	501	501	501	498	498	498
15	Return on Investment for this project	232	232	232	232	232	232	232
16	Net Investment	2,767	2,767	2,767	2,767	2,767	2,767	2,767
17	Return on Investment	1,652	1,652	1,652	1,652	1,652	1,652	1,652

Notes

- (A) Description and reason for other adjustments to net investment for this project
- (B) Description of Adjustments to Recover for Cross-Salvage and Other Recoveries and Cost of Removal
- (C) Line 6 x 7.137% x 1.12. Based on ROE of 12% and weighted income tax rate of 38.575% (expansion factor of 1.028002)
- (D) Description and reason for other adjustments to investment expenses for this project
- (E) Line 9a x Line 10 + Line 11 (not a line loss multiplier)
- (F) Line 9a x Line 11

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Final True-Up Amount for the Period
October 1995 - March 1996

Return on Capital Investments, Depreciation and Taxes
 For Project: Crst Bulk Tanker Unload Sec Contain Struc
 P.E. 1271
 (in Dollars)

Line	Description	Beginning of Period Amount	October	November	December	January	February	March	End of Period Amount
1	Investments								
a	Expenditures Additions	0	0	0	0	0	0	0	
b	Clearings to Plant	0	0	0	0	0	0	0	
c	Retirements								
d	Other (A)								
2	Plant-in-Service/Depreciation Base	101,495	101,495	101,495	101,495	101,495	101,495	101,495	
3	Less: Accumulated Depreciation (B)	(1,856)	(2,084)	(2,312)	(2,540)	(2,768)	(2,996)	(3,224)	
4	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 - 3 + 4)	99,639	99,411	99,183	98,955	98,727	98,499	98,271	
6	Average Net Investment		99,525	99,297	99,069	98,841	98,613	98,385	
7	Return on Average Net Investment								
a	Equity Component Grossed Up For Taxes (C)		595	594	592	591	590	588	3,550
b	Debt Component (Line 6 x 3.5137% x 1/12)		291	291	290	289	289	288	1,738
8	Investment Expenses								
a	Depreciation		228	228	228	228	228	228	1,368
b	Amortization		0	0	0	0	0	0	0
c	Dismantlement		0	0	0	0	0	0	0
d	Property Taxes		0	0	0	0	0	0	0
e	Other (D)		0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		1,114	1,113	1,110	1,108	1,107	1,104	6,656
a	Recoverable Costs Allocated to Energy		86	86	85	85	85	85	512
b	Recoverable Costs Allocated to Demand		1,028	1,027	1,025	1,023	1,022	1,019	6,144
10	Energy Jurisdictional Factor		0.9599478	0.9616923	0.9641984	0.9596787	0.9634170	0.9666964	
11	Demand Jurisdictional Factor		0.9639859	0.9639859	0.9639859	0.9639859	0.9639859	0.9639859	
12	Retail Energy-Related Recoverable Costs (E)		83	83	82	82	82	82	494
13	Retail Demand-Related Recoverable Costs (F)		991	990	988	986	985	982	5,922
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		1,074	1,073	1,070	1,068	1,067	1,064	6,416

Notes

- (A) Description and reason for 'Other' adjustments to net investment for this project
 (B) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal
 (C) Line 6 x 7.1727% x 1/12. Based on ROE of 12% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
 (D) Description and reason for 'Other' adjustments to investment expenses for this project
 (E) Line 9a x Line 10 x 1.0014 line loss multiplier
 (F) Line 9b x Line 11

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Final True-Up Amount for the Period
October 1995 - March 1996

Return on Capital Investments, Depreciation and Taxes
For Project: First IWW Sampling System
P.E. 1275
(in Dollars)

Line	Description	Beginning of Period Amount	October	November	December	January	February	March	End of Period Amount
1	Investments								
	a Expenditures Additions	0	0	0	0	0	0	0	
	b Clearings to Plant	0	0	0	0	0	0	0	
	c Retirements								
	d Other (A)								
2	Plant-in-Service Depreciation Base	59,543	59,543	59,543	59,543	59,543	59,543	59,543	
3	Less: Accumulated Depreciation (B)	(1,407)	(1,541)	(1,675)	(1,809)	(1,943)	(2,077)	(2,211)	
4	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 - 3 + 4)	58,136	58,002	57,868	57,734	57,600	57,466	57,332	
6	Average Net Investment		58,009	57,935	57,801	57,667	57,533	57,399	
7	Return on Average Net Investment								
	a Equity Component Grossed Up For Taxes (C)		347	346	346	345	344	343	2,071
	b Debt Component (Line 6 x 3.5137% x 1.12)		170	170	169	169	168	168	1,014
8	Investment Expenses								
	a Depreciation		134	134	134	134	134	134	804
	b Amortization		0	0	0	0	0	0	0
	c Dismantlement		0	0	0	0	0	0	0
	d Property Taxes		0	0	0	0	0	0	0
	e Other (D)		0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		651	650	649	648	646	645	3,889
	a Recoverable Costs Allocated to Energy		50	50	50	50	50	50	300
	b Recoverable Costs Allocated to Demand		601	600	599	598	596	595	3,589
10	Energy Jurisdictional Factor		0.9599478	0.9616923	0.9641984	0.9596787	0.9634170	0.9666964	
11	Demand Jurisdictional Factor		0.9639859	0.9639859	0.9639859	0.9639859	0.9639859	0.9639859	
12	Retail Energy-Related Recoverable Costs (E)		48	48	48	48	48	48	288
13	Retail Demand-Related Recoverable Costs (F)		579	578	577	576	575	574	3,459
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		627	626	625	624	623	622	3,747

Notes:

- (A) Description and reason for 'Other' adjustments to net investment for this project
 (B) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal
 (C) Line 6 x 7.1729% x 1.12 Based on ROE of 12% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
 (D) Description and reason for 'Other' adjustments to investment expenses for this project
 (E) Line 9a x Line 10 x 1.0014 line loss multiplier
 (F) Line 9b x Line 11

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Final True-Up Amount for the Period
October 1995 - March 1996

Return on Capital Investments, Depreciation and Taxes
 For Project Smith Stormwater Collection System
 P.E. 1446
 (in Dollars)

Line	Description	Beginning of Period Amount	October	November	December	January	February	March	End of Period Amount
1	Investments								
a	Expenditures-Additions	20,543	45,606	104	0	0	0	0	
b	Clearings to Plant	20,543	45,606	104	0	0	0	0	
c	Retirements								
d	Other (A)								
2	Plant-in-Service-Depreciation Base	2,736,890	2,782,496	2,782,600	2,782,600	2,782,600	2,782,600	2,782,600	
3	Less: Accumulated Depreciation (B)	(3,056)	(9,191)	(15,400)	(21,661)	(27,922)	(34,183)	(40,444)	
4	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 - 3 + 4)	2,733,834	2,773,305	2,767,200	2,760,939	2,754,678	2,748,417	2,742,156	
6	Average Net Investment		2,753,570	2,770,253	2,764,070	2,757,809	2,751,548	2,745,287	
7	Return on Average Net Investment								
a	Equity Component Grossed Up For Taxes (C)		16,461	16,561	16,524	16,486	16,449	16,411	98,892
b	Debt Component (Line 6 x 3.5137% x 1/12)		8,062	8,111	8,093	8,075	8,057	8,038	48,436
8	Investment Expenses								
a	Depreciation		6,135	6,209	6,261	6,261	6,261	6,261	37,388
b	Amortization		0	0	0	0	0	0	0
c	Dismantlement		0	0	0	0	0	0	0
d	Property Taxes		0	0	0	0	0	0	0
e	Other (D)		0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		30,658	30,881	30,878	30,822	30,767	30,710	184,716
a	Recoverable Costs Allocated to Energy		2,358	2,375	2,375	2,371	2,367	2,362	14,208
b	Recoverable Costs Allocated to Demand		28,300	28,506	28,503	28,451	28,400	28,348	170,508
10	Energy Jurisdictional Factor		0.9599478	0.9616923	0.9641984	0.9596787	0.9634170	0.9666964	
11	Demand Jurisdictional Factor		0.9639859	0.9639859	0.9639859	0.9639859	0.9639859	0.9639859	
12	Retail Energy-Related Recoverable Costs (E)		2,267	2,287	2,293	2,279	2,284	2,287	13,697
13	Retail Demand-Related Recoverable Costs (F)		27,281	27,479	27,476	27,426	27,377	27,327	164,366
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		29,548	29,766	29,769	29,705	29,661	29,614	178,063

Notes

- (A) Description and reason for 'Other' adjustments to net investment for this project
 (B) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal
 (C) Line 6 x 7.1729% x 1/12 Based on ROE of 12% and weighted income tax rate of 38.575% (expansion factor of 1.62802)
 (D) Description and reason for 'Other' adjustments to investment expenses for this project
 (E) Line 9a x Line 10 x 1.0014 line loss multiplier
 (F) Line 9b x Line 11

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Final True-Up Amount for the Period
October 1995 - March 1996

Return on Capital Investments, Depreciation and Taxes
For Project: Smith Waste Water Treatment Facility
P.E. 1466
(in Dollars)

Line	Description	Beginning of Period Amount	October	November	December	January	February	March	End of Period Amount
1	Investments								
a	Expenditures Additions	0	0	0	0	0	0	0	
b	Clearings to Plant	0	0	0	0	0	0	0	
c	Retirements								
d	Other (A)								
2	Plant-in-Service/Depreciation Base	175,200	175,200	175,200	175,200	175,200	175,200	175,200	
3	Less: Accumulated Depreciation (B)	(5,607)	(6,001)	(6,395)	(6,789)	(7,183)	(7,577)	(7,971)	
4	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 - 3 + 4)	169,593	169,199	168,805	168,411	168,017	167,623	167,229	
6	Average Net Investment		169,396	169,002	168,608	168,214	167,820	167,426	
7	Return on Average Net Investment								
a	Equity Component Grossed Up For Taxes (C)		1,013	1,010	1,008	1,006	1,003	1,001	6,041
b	Debt Component (Line 6 x 3.5137% x 1/12)		496	495	494	493	491	490	2,959
8	Investment Expenses								
a	Depreciation		394	394	394	394	394	394	2,364
b	Amortization		0	0	0	0	0	0	0
c	Dismantlement		0	0	0	0	0	0	0
d	Property Taxes		0	0	0	0	0	0	0
e	Other (D)		0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		1,903	1,899	1,896	1,893	1,888	1,885	11,364
a	Recoverable Costs Allocated to Energy		146	146	146	146	145	145	874
b	Recoverable Costs Allocated to Demand		1,757	1,753	1,750	1,747	1,743	1,740	10,490
10	Energy Jurisdictional Factor		0.9599478	0.9616923	0.9641984	0.9596787	0.9634170	0.9666964	
11	Demand Jurisdictional Factor		0.9639859	0.9639859	0.9639859	0.9639859	0.9639859	0.9639859	
12	Retail Energy-Related Recoverable Costs (E)		140	141	141	140	140	140	842
13	Retail Demand-Related Recoverable Costs (F)		1,694	1,690	1,687	1,684	1,680	1,677	10,112
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		1,834	1,831	1,828	1,824	1,820	1,817	10,954

Notes

- (A) Description and reason for 'Other' adjustments to net investment for this project
 (B) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal
 (C) Line 6 x 7.1729% x 1/12. Based on ROE of 12% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
 (D) Description and reason for 'Other' adjustments to investment expenses for this project
 (E) Line 9a x Line 10 x 1.0014 line loss multiplier
 (F) Line 9b x Line 11

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Final True-Up Amount for the Period
October 1995 - March 1996

Return on Capital Investments, Depreciation and Taxes
For Project Daniel Ash Management Project
P.E. 1535
(in Dollars)

Line	Description	Beginning of Period Amount	October	November	December	January	February	March	End of Period Amount
1	Investments								
a	Expenditures-Additions	0	0	0	0	0	0	0	0
b	Clearings to Plant	0	0	0	0	0	0	0	0
c	Retirements								
d	Other (A)								
2	Plant-in-Service/Depreciation Base	13,242,469	13,242,469	13,242,469	13,242,469	13,242,469	13,242,469	13,242,469	
3	Less: Accumulated Depreciation (B)	(330,580)	(361,387)	(392,194)	(423,000)	(453,807)	(484,614)	(515,420)	
4	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 - 3 + 4)	12,911,889	12,881,082	12,850,275	12,819,469	12,788,662	12,757,855	12,727,049	
6	Average Net Investment		12,896,486	12,865,679	12,834,872	12,804,066	12,773,259	12,742,452	
7	Return on Average Net Investment								
a	Equity Component Grossed Up For Taxes (C)		77,095	76,911	76,727	76,543	76,359	76,174	459,809
b	Debt Component (Line 6 x 3.5137% x 1/12)		37,761	37,671	37,581	37,490	37,400	37,310	225,213
8	Investment Expenses								
a	Depreciation		27,584	27,584	27,584	27,584	27,584	27,584	165,504
b	Amortization		0	0	0	0	0	0	0
c	Dismantlement		3,223	3,223	3,222	3,223	3,222	3,222	19,336
d	Property Taxes		40,369	40,369	40,369	38,455	38,455	38,455	236,472
e	Other (D)		0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		186,032	185,758	185,483	183,295	183,021	182,745	1,106,334
a	Recoverable Costs Allocated to Energy		14,310	14,289	14,268	14,100	14,079	14,057	85,103
b	Recoverable Costs Allocated to Demand		171,722	171,469	171,215	169,195	168,942	168,688	1,021,231
10	Energy Jurisdictional Factor		0.9599478	0.9616923	0.9641984	0.9596787	0.9634170	0.9666964	
11	Demand Jurisdictional Factor		0.9639859	0.9639859	0.9639859	0.9639859	0.9639859	0.9639859	
12	Retail Energy-Related Recoverable Costs (E)		13,756	13,761	13,776	13,550	13,583	13,608	82,034
13	Retail Demand-Related Recoverable Costs (F)		165,538	165,294	165,049	163,102	162,858	162,613	984,454
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		179,294	179,055	178,825	176,652	176,441	176,221	1,066,488

Notes:

- (A) Description and reason for 'Other' adjustments to net investment for this project
 (B) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal
 (C) Line 6 x 7.1729% x 1/12 Based on ROE of 12% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
 (D) Description and reason for 'Other' adjustments to investment expenses for this project
 (E) Line 9a x Line 10 x 1.0014 line loss multiplier
 (F) Line 9b x Line 11

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Final True-Up Amount for the Period
October 1995 - March 1996

Return on Capital Investments, Depreciation and Taxes
For Project Underground Fuel Tank Replacement
P-1 4397
(in Dollars)

Line	Description	Beginning of Period Amount	October	November	December	January	February	March	End of Period Amount
1	Investments								
a	Expenditures/Additions	160	373	10,004	124,341	164	0	0	
b	Clearings to Plant	160	373	10,004	124,341	164	0	0	
c	Retirements								
d	Other (A)								
2	Plant-in-Service/Depreciation Base	257,460	257,833	267,837	392,178	392,342	392,342	392,342	
3	Less: Accumulated Depreciation (B)	(9,738)	(10,553)	(11,369)	(12,202)	(13,247)	(14,489)	(15,732)	
4	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 - 3 + 4)	247,722	247,280	256,468	379,976	379,095	377,853	376,610	
6	Average Net Investment		247,501	251,874	318,222	379,536	378,474	377,232	
7	Return on Average Net Investment								
a	Equity Component Grossed Up For Taxes (C)		1,480	1,506	1,902	2,269	2,263	2,255	11,675
b	Debt Component (Line 6 x 3.5137% x 1/12)		725	737	932	1,111	1,108	1,105	5,718
8	Investment Expenses								
a	Depreciation		815	816	833	1,045	1,242	1,243	5,994
b	Amortization		0	0	0	0	0	0	0
c	Dismantlement		0	0	0	0	0	0	0
d	Property Taxes		0	0	0	0	0	0	0
e	Other (D)		0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 - 8)		3,020	3,059	3,667	4,425	4,613	4,603	23,387
a	Recoverable Costs Allocated to Energy		232	235	282	340	355	354	1,798
b	Recoverable Costs Allocated to Demand		2,788	2,824	3,385	4,085	4,258	4,249	21,589
10	Energy Jurisdictional Factor		0.9599478	0.9616923	0.9641984	0.9596787	0.9634170	0.9666964	
11	Demand Jurisdictional Factor		0.9639859	0.9639859	0.9639859	0.9639859	0.9639859	0.9639859	
12	Retail Energy-Related Recoverable Costs (E)		223	226	272	327	342	343	1,733
13	Retail Demand-Related Recoverable Costs (F)		2,688	2,722	3,263	3,938	4,105	4,096	20,812
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		2,911	2,948	3,535	4,265	4,447	4,439	22,545

Notes

- (A) Description and reason for 'Other' adjustments to net investment for this project
 (B) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal
 (C) Line 6 x 7.172% x 1/12. Based on ROE of 12% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
 (D) Description and reason for 'Other' adjustments to investment expenses for this project
 (E) Line 9a x Line 10 x 1.0014 line loss multiplier
 (F) Line 9b x Line 11

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Final True-Up Amount for the Period
October 1995 - March 1996

Return on Capital Investments, Depreciation and Taxes
For Project: S12 Allowances

(in Dollars)

Line	Description	Beginning of Period Amount	October	November	December	January	February	March	End of Period Amount
1	Investments								
a	Expenditures/Additions	0	0	0	0	0	0	(132,159)	
b	Clearings to Plant	0	0	0	0	0	0	0	
c	Retirements	0	0	0	0	0	0	0	
d	Other (A)	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base	(212,754)	(198,279)	(183,500)	(170,390)	(172,029)	(173,312)	(297,734)	
3	Less: Accumulated Depreciation (B)	0	0	0	0	0	0	0	
4	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 - 3 - 4)	(212,754)	(198,279)	(183,500)	(170,390)	(172,029)	(173,312)	(297,734)	
6	Average Net Investment		(205,517)	(190,890)	(176,945)	(171,210)	(172,671)	(235,523)	
7	Return on Average Net Investment								
a	Equity Component Grossed Up For Taxes (C)		(1,229)	(1,141)	(1,058)	(1,023)	(1,032)	(1,408)	(6,891)
b	Debt Component (Line 6 x 3.5137% x 1/12)		(602)	(559)	(518)	(501)	(506)	(690)	(3,376)
8	Investment Expenses								
a	Depreciation		0	0	0	0	0	0	0
b	Amortization		0	0	0	0	0	0	0
c	Dismantlement		0	0	0	0	0	0	0
d	Property Taxes		0	0	0	0	0	0	0
e	Other (D)		(14,475)	(14,779)	(13,110)	1,639	1,283	(7,737)	(47,179)
9	Total System Recoverable Expenses (Lines 7 - 8)		(16,306)	(16,479)	(14,686)	115	(255)	(9,835)	(57,446)
a	Recoverable Costs Allocated to Energy		(16,306)	(16,479)	(14,686)	115	(255)	(9,835)	(57,446)
b	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9599478	0.9616923	0.9641984	0.9596787	0.961170	0.9666964	
11	Demand Jurisdictional Factor		0.9639859	0.9639859	0.9639859	0.9639859	0.9639859	0.9639859	
12	Retail Energy-Related Recoverable Costs (E)		(15,675)	(15,870)	(14,180)	111	(246)	(9,571)	(55,381)
13	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 - 13)		(15,675)	(15,870)	(14,180)	111	(246)	(9,571)	(55,381)

Notes:

- (A) Description and reason for 'Other' adjustments to net investment for this project
 (B) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal
 (C) Line 6 x 7.1729% x 1/12. Based on ROE of 12% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
 (D) Emission Allowance Expense
 (E) Line 9a x Line 10 x 1.0014 line loss multiplier
 (F) Line 9b x Line 11