CHIGHIAL

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December 17, 1997

HAND DELIVERED

Ms. Blanca S. Bayo, Director Division of Records and Reporting Florida Public Service Commission 101 East Gaines Street Tallahassee, Florida 32399-0850

Re: Environmental Cost Recovery Clause FPSC Docket No. 970007-EI

Dear Ms. Bayo:

Enclosed for filing in the above docket are the original and fifteen (15) copies of revisions to the Environmental Cost Recovery final true-ups for April 1997 through September 1997 (Testimony and Exhibit of Karen O. Zwolak, filed 11/17/97). As discussed in the meeting held December 9, 1997, the generation mwh data provided in Document 9 for the months of August and September were transposed. The data has been corrected and the revised documents reflect these corrections.

Additionally, Document 9 has been revised to include two supplemental tables clarifying the calculations of the SO₂ costs and separation adjustments. The testimony corresponding to the corrections have also been revised as necessary.

place of the corresponding pages of the original November 17

Please acknowledge receipt and filing of the above by stamping the duplicate copy of this letter and returning same to this writer.

Thank you for your assistance in connection with this matter.

Sincerely

Tames D. Beasley

JDB/pp Enclosures

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

DOCUMENT NO MED DATE

12830 DEC 175

FPSC-RECURDS/ILEPSATING



TAMPA ELECTRIC COMPANY DOCKET NO. 970007-EI FILED: NOVEMBER 17, 1997 REVISED: DECEMBER 16, 1997

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION TAMPA ELECTRIC COMPANY DOCKET NO. 970007-EI

ENVIRONMENTAL COST RECOVERY FINAL TRUE-UPS APRIL 1997 - SEPTEMBER 1997

TESTIMONY AND EXHIBIT OF
KAREN O. ZWOLAK

12830 DEC 17 5

TAMPA ELECTRIC COMPANY DOCKET NO. 970007-EI SUBMITTED FOR FILING 11/17/97 REVISED DECEMBER 16, 1997

1		BEFORE THE PUBLIC SERVICE COMMISSION
2		PREPARED DIRECT TESTIMONY
3		OF
4		KAREN O. ZWOLAK
5		
6	۵.	Please state your name, address, occupation and employer.
7		
8	A.	My name is Karen O. Zwolak. My business address is 702
9		North Franklin Street, Tampa, Florida 33602. I am employed
10		by Tampa Electric Company in the position of Manager,
11		Energy Issues in the Electric Regulatory Affairs
12		Department.
13		
14	Ω.	Please provide a brief outline of your educational
15		background and business experience.
16		
17	A.	I received a Bachelor of Arts Degree in Microbiology in
18		1977 and a Bachelor of Science degree in Chemical
19		Engineering in 1985 from the University of South Florida.
20		I began my engineering career in 1986 at the Florida
21		Department of Environmental Regulation and was employed as
22		a Permitting Engineer in the Industrial Wastewater Program.
23		In 1990, I joined Tampa Electric Company as an engineer in
24		the Environmental Planning Department and was responsible
25		for permitting and compliance issues relating to wastewater

treatment and disposal. In 1995, I transferred to Tampa 1 Electric's Energy Supply Department and assumed the duties 2 of the plant chemical engineer at the F. J. Gannon Station. 3 4 In this position, I was responsible for boiler chemistry, 5 water management, and maintenance of environmental 6 equipment and general engineering support. In 1997, I was 7 promoted to Manager, Energy Issues in the Electric Regulatory Affairs Department. My present responsibilities 8 9 include the areas of fuel adjustment, capacity cost recovery, environmental filings and rate design. 10 11 What is the purpose of your testimony in this proceeding? 12 Q. 13 The purpose of my testimony is to present, for Commission 14 15 review and approval, the actual true-up amount and the 16 calculations thereof associated with the environmental compliance activities for the period April 1997 through 17 18 September 1997. 19 Do you wish to sponsor exhibits in support of your 20 Q.

21

23

24

25

testimony?

A. Yes. My Exhibit No.___(KOZ-1) consists of 9 documents which were prepared under my direction and supervision.

Form 42-1A (Document No. 1) reflects the final true-up for

Q. Have the incremental costs for SO2 emission allowances incurred by Tampa Electric's wholesale sales to the Florida Municipal Power Agency (FMPA) and the City of Lakeland (Lakeland) been identified and included in this true-up filing?

A. Yes, they have. As per Commission Order No. PSC-97-1273-FOF-EU, Docket No. 970171-EU, the incremental SO2 allowance costs incurred by the FMPA and Lakeland wholesale sales have been identified and are included on line 10b of Schedule 42-2A of this true-up filing.

Q. What are the incremental SO2 allowance costs of these two wholesale sales and how are they being treated?

A. Tampa Electric has calculated the incremental SO2 allowance costs incurred from making the FMPA and Lakeland wholesale sales to be \$189,442 for the period December 1996 through September 1997. This amount was then adjusted by \$29,013 to take into account the amount retail ratepayers were being credited due to the FMPA and Lakeland wholesale sales being included in the calculation of the jurisdictional separation factor. A net amount of \$160,429 will be credited to the retail ratepayers as shown on schedule 42-2A, line 10b.

1		actual data for the incremental SO2 allowance cost captured
2		on an hourly basis for these sales.
3		
4	Ω.	Has Tampa Electric made the necessary adjustments to its'
5		Environmental Cost Recovery Clause (ECRC) in order to
6		comply with Audit Disclosure No. 3 of the Florida Public
7		Service Commission's (FPSC) Environmental Compliance Cost
8		Adjustment Audit Report for the period ending March 31,
9		1997?
10		
11	A.	Yes. As per Commission Order No. PSC-97-1047-FOF-EI,
12		Docket No. 970007-EI, Tampa Electric has agreed to remove
13		payroll charges associated with modifications and
14		expansions to employee workload due to the Big Bend Unit 3
15		Flue Gas Desulfurization Integration Project through the
16		ECRC. (See line 10a of Schedule 42-2A).
17		
18	Ω.	What is the actual true-up amount which Tampa Electric is
19		requesting for the six-month period April 1997 through
20		September 1997?
21		
22	A.	Tampa Electric has calculated and is requesting approval of
23		an over/(under) - recovery of (\$229,657) as the actual
24		true-up amount for the six-month period.
25		

1 Q. What is the adjusted net true-up amount which Tampa Electric is requesting for the April 1997 through September 2 1997 period which is to be carried over and refunded/ 3 recovered in the next projection period? 4 5 6 Tampa Electric has calculated and is requesting approval of an over/(under) recovery of \$613,889 as the adjusted nat 7 true-up amount for the six-month period. This adjusted net 8 9 true-up amount is the difference between the actual over/(under) recovery of (\$229,657) for the period April 10 11 1997 through September 1997 and the actual/estimated trueup for the same period of an over/(under) recovery of 12 13 (\$843,546) approved in FPSC Order No. PSC-97-1047-FOF-EI. This is shown on form 42-1A. 14 15 16 Q. Is this true-up calculation consistent with the true-up 17 methodology used for other cost recovery clauses? 18 19 A. Yes, it is. The calculation of the true-up amount follows 20 the procedures established by this Commission as set forth 21 on Commission Schedule A-2 "Calculation of True-Up and 22 Interest Provisions' for the Fuel Cost Recovery Clause. 23 24 Q. Are all costs listed in Forms 42-4A through 42-8A 25 attributable to Environmental Compliance projects approved

EXHIBIT NO.______
DOCKET NO. 970007-EI
TAMPA ELECTRIC COMPANY
(KOZ-1)
REVISED: DECEMBER 16, 1997

FINAL TRUE - UP

ENVIRONMENTAL COST RECOVERY

COMMISSION FORMS 42-1A THROUGH 42-8A

APRIL 1997 - SEPTEMBER 1997

Environmental Cost Recovery Clouse (ECRC) Calculation of the Actual Period Amount April 1997 to September 1997 Lampa Electric Company

Return on Capital Investments, Depreciation and Tuses For Project: Big Bend Unit 3 Fixe Ges Desulfurtzation Integration

(In Dollars)

1		Beginning or			!			29	End of Perhad
5	Constitution	Period Amount	Agri 1997	1991 Kara	Juna 1957	Auly 1997	August 1997	August 1997 September 1997	Total
	1 Investments								
	a. Expenditures/Additions		2	2	2	8	08	2	
	b. Clearings to Plant		0	0	0	0	0	0	
	c. Rethernanta		0	0	0	0	0	0	
	d. Other		0	0	0	0	0	0	
	2 Plant-In-Service/Depreciation Base	\$8,239,656	8,239,858	8,239,659	8,239,658	8,239,658	8,239,658	6,239,658	
	3 Loss: Accumulated Depreciation 4 CWIP - Non-Interest Bearins	(1963,303)	(412,529)	(431,735)	(450,881)	(470,207)	(489,433)	(200,000)	
	5 Not Investment (Lines 2 + 3 + 4)	\$7,848,355	7,827,129	7,807,903	7,768,677	1,788,451	7,750,225	7,730,988	
	6 Average Not Investment		7,838,742	7,817,516	7,788,290	7,779,084	7,758,838	7,740,612	
8	7 Return on Average Not breestment a. Equity Component Grossed Up For Taxes (A)		57,625	57,483	57,342	57,201	87,009	56.918	13-43-626
3	b. Dabt Component (Line 6 x 2.62% x 1/12)		18,416	18,371	18,326	18,281	18,238	16,190	108,820
	8 Investment Expenses								
			19,228	19,228	19,226	19,228	19,228	119,228	115,356
	b. Amortization		0	0	0	0	0	0	0
	c. Dismanthement		0	0	0	0	0	0	0
			0	0	0	0	0	0	0
	a. Other	•	0	0	0	0	0	0	0
									0
	9 1stal System Recoverable Expenses (Lines 7 + 5)		95,267	85,060	94,894	94,708	94,521	M,334	568,804
	 Recoverable Costs Alocated to Energy 		86,267	86,080	94,894	PA,708	94,521	PH.334	568,804
	 Recoverable Cests Alocated to Demand 		0	0	0	0	0	0	0
	10 Energy Jurisdictional Factor		0.9320584	0.9338034	0.9306675	0.9117989	0.9170034	0.9318235	
	11 Demand Jurisdictional Factor		MA	WA	MA	MA	MA	MA	
	12 Refuil Energy-Related Recoverable Costn (5)		89,794	58,767	88,315	98,355	86,678	87,903	526,810
			0	0	0	0	0	0	0
	14 Tetal Jurisdictional Recoverable Costs (Unes 12 + 13)	1.50	\$88,794	\$68,767	\$88,315	\$96,355	\$98,678	\$57,903	\$528,810

⁽A) Lines 6 x 6.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expension factor of 1.628002) (B) Lines 8a x Line 10 (C) Lines 8b x Line 11

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TAMPA ELECTRIC COMPANY
(KOZ-I) DOCUMENT NO. 8
PAGE 2 OF 3
REVISED 12/16/9

Form 42-6A Page 2 of 3

Impa Electric Consorry Environmental Cost Recovery Clause (ECRC) Calculation of the Actual Period Amount April 1997 to September 1997

Retu:n on Capital Investments, Depreciation and Taxos For Project. Big Band Units 1 and 2 Flue Gas Conditioning (In Dollars)

2	Description	Beginning of Period Amount	April 1387	May 1997	June 1987	July 1967	August 1997	August 1997 September 1997	End of Period Total
	1 Investments								
	a. Expenditures/Additions		8	8	8	8	8	ä	
	b. Chesifuga to Plant		0	0	0	0	6	3 0	
	c. Relituments		0	0	0	0	0		
	d. Other		0	0	0	0	0		
	2 Plant-In-Servica/Depreciation Base	\$5,017,734	8,017,734	5,017,734	5.017.734	5.017.734	5 017 734	6017 254	
	3 Least: Accumulated Depreciation 4 CWVP - New-Interest Beaches	(454,010)	(467,814)	(481,218)	(484.622)	(508,426)	(522,030)	(536,834)	
	5 Not Invesciment (Lines 2 + 3 + 4)	\$4,583,724	4,550,120	4,538,516	4,522,912	4,509,308	4,485,704	4,482,100	
	5. Average Net Invastreent		4,558,922	4,543,318	4,529,714	4,516,110	4,502,508	4,468,602	
9	7 Return on Average Net Investment a. Equity Component Grossed Up For Taxes (A)		33,508	33,408	13.08	23 208	101 100	20 00	9 000
	b. Debt Compenent (Line 6 x 2.82% x 1/12)		10,709	10,677	10,645	10,613	10,581	10,548	63,774
	9 investment Expenses								
	a. Depreciation		13,804	13,604	13,604	13,604	13,604	13,604	81.824
			0	0	0	0	0	0	0
	A Description		0	0	0	0	0	0	0
	a. Property Laures		0	0	0	0	0	0	0
	a. Outs	•	0	0	0	0	0	0	0
	9 Total System Recoverable Expenses (Lines 7 + 8)		57,621	57,689	57,557	57.625	57 783	19 C	0 77
	a. Recoverable Costs Allocated to Energy		129,72	57,600	57,567	57,425	57,283	57,161	344.948
	 B. Recoverable Cests Allocated to Demand 		0	0	0	0	0	0	0
	10 Energy Jurisdictional Factor		0.9320584	0.8336034	0.8308675	0.9117989	0.9170034	8E29108 0	
	11 Dernand Jurisdedienal Factor		MA	MA	MA	MA	NVA	WA	701.7
	12 Retail Energy-Related Recoverable Costs (B)		53,883	53,659	53,566	52,360	52,538	53.264	319 480
	13 Retail Demond-Related Recoverable Costs (C)		0	0	0	0	0	0	0
	12 Forms Authoritisms Proceduration Costs (Lines 12 + 13)	•	\$53,680	\$53,850	\$53,568	\$52,360	\$52,538	\$53,264	\$318,480

⁽A) Lines 8 x 8.6239% x 1/12. Based on ROE of 11,75% and weighted income tax rate of 38,575% (expension factor of 1.628002) (B) Line 8s x Line 10 (C) Line 8b x Line 11

100

b. Clearbygs to Plant

4 Other (A) Less: Accumulated Depreciation Plant-in-Service/Depreciation Base

Not investment (Lines 2 + 3 + 4)

(238,408)

(236,400)

(236,408)

(238,400)

(236,400)

866,211

866,211

006,211

(60,629) 238,408

0008

000

589,562 (00,241) 566,211

567,685

570,501

566,624

500,747 565,808

564,870 583,931

562,993 562,054 238,408 [87,749] 068,211

561,116

1,341

1,338

1,332

1,327

1,323

4126

\$24,663

7,976

1,319

1,877

1,677

(58,384)

Roturn on Average Net Investment a. Equity Component Grossed Up For Taxos (B) Average Net Investment

Investment Expenses Depreciation Debt Component (Line 8 x 2.82% x 1/12)

c. Diarnantionnen

Amortization

d. Property Term

9 Tetal System Recoverable Expenses (Lines 7 + 8) Receiverable Cests Allocated to Energy e. Other (D) Recovurable Costs Allocated to Demand

11 Demand Autholictional Factor 10 Energy Jurisdictional Factor

0.8320584

0.9336034

0.8306675 AW

0.9117989

0.9170034 Ä

0.8318235 ž

Š

7,413 7,413

7,394

7,376 7,376

7,350 7,358

7,340

7,22

44,203 44,203

0

N/A

W/A

\$6,909

\$8,903

\$6,709

\$4,731

\$6,623

6,709

6,731

6,823

6,903

12 Retuil Energy-Related Recoverable Cests (C)

14 Total Jurisdictional Recoverable Costs (Lines 12 + 13) 13 Retail Demand-Related Receverable Costs (D)

(A) Represents the Net Book Value of the replaced Big Bend Unit 4 CEMs which is currently recovered through base rates.
(B) Lines 6 x 6.6236% x 1/12. Based on ROE of 11.75% and weighted incorns tax rate of 36.575% (expansion factor of 1.526002)
(C) Line 9a x Line 10
(D) Line 9b x Line 11

Environmental Cost Receivery Clause (ECRC) Calculation of the Actual Period Amount April 1597 to September 1997 Tampa Electric Company

For Project: Big Bend Four Confilmious Embelons Monitor Return on Carollai Investments, Depreciation and Taxos (in Dollars)

a. Expenditures/Additions	Devertpilon
	Beginning of Period Amount
8	April 1907
8	May 1997
	iş.
g	197
8	July 1907
8	August 1997
8	September 1997
	7 P E

Total

Page 3 of 3 Form 42-8A

BEAIZED INIONS

DOCKET NO 970007-EI

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(KOZ-1) DOCUMENT NO. 9
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FMPA % GENERATION
(AIW H AS FER FLEL FILINGS, DECEMBER 1997)

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BBZ %GEN ALLOCATION (BBD(BB1+BBZ))	30.29%	26.46%	\$1.95%	62.53%	100.00%	75.02%	47,23%	48.39%	50.81%	42.82%
MCANG CENERATION FMPA (FMP)	175%	536	E	1578	2.95%	3.10%	7,09%	6.70%	6.52%	7.46%
%GANS GENERATION FMPA (FK)	\$ 14%	E 40%	18.33%	6.79%	6.53%	\$ 06%	11.11%	11.58%	12 88%	13.33%
%BBU GENERATION FMPA (F/B)	1.51%	3.12%	4 91%	2 89%	2.28%	2.30%	\$.55%	30.94%	7.93%	5.39%
% BB2 GENERATION FMPA (F/A)	3.14%	4 Es	1984	241%	2.42%	2.56%	6.03%	5.38%	539%	5.93%
FMPA GENERATION SERVED BY BB1,BB2,GN5, GN6 (E/4)	1,359 25	10,229 50	9,240.00	6,510.50	6,291.25	6,510.00	12,599.25	13,020.00	13,020.00	12,600.00
FMPA	13,437	40,918	36,960	26,042	25,165	26,040	50,397	52,080	52,080	50,400
GAN6 MWII	192,472	184,579	193,694	85,990	213,62	210,030	192,771	194,318	527,991	168,884
GANS	667'59	121,801	\$0,40\$	726,39	296,362	128,601	106,720	112,418	101,036	94.497
BB3 NWH	222,939	267,798	188,050	225,319	275,846	260,405	127,167	42,085	164,222	233,583
BB2 MWH	106,896	244,470	232,244	257,692	111,952	254,295	209,102	242,013	241,780	212,636
MONTH	Dec-96	76-unf	Feb-97	Max-97	Age-97	May-97	Toward .	16-101	Aug-97	54-97

12

DOCKET NO. 970007-EI DOCKET NO. 970007-EI TAMPA ELECTRIC COMP (KOZ-I) DOCUMENT NO PAGE 2 OF 5 REVISED 12/16/97

SO2 ALLOWANCE COST FOR FMPA

(DECEMBER 1996 THROUGH SEPTEMBER 1997)

	A	В	C	D	E	F	G
MONTH	BB1/BB2 EMISSION AVERAGES TONS	EMISSION ALLOCATION FOR BB2 TONS (BB2 % GEN x A)	EMISSION ALLOCATION FOR BB3 TONS	EMISSION ALLOCATION FOR FMPA (BB2) (BB2% GEN 1 B)	EMISSION ALLOCATION FOR FMPA (BBJ) (BBJ% GEN 3 C)	ALLOWANCE COST (\$/TON)	ALLOWANCE COST FOR FMPA TOTAL COST (D + E) 1 F
Dec-96	5,912	1,791	369	56	· ·	\$91.50	\$5,654.82
Jan-97	6,233	3,519	1,389	147	53	\$90.50	\$18,114.51
Feb-97	5,971	3,102	1,770	123	87	\$97.00	\$20,405.31
Mar-97	6,676	4,175	936	101	27	\$104.00	\$13,276.22
Apr-97	4,221	4,221	890	102	20	\$112.50	\$13,773.16
May-97	5,232	3,925	1,474	100	37	\$114.00	\$15,655.70
Jun-97	7,680	3,629	843	219	47	\$96.00	\$25,497.90
Jul-97	8,704	4,212	139	227	43	\$89.50	\$24,129.6
Aug-97	7,766	3,946	1,073	213	85	\$89.75	\$26,725.1
Sep-97	7,572	3,697	603	219	33	\$90.31	\$22,732.2
TOTAL	65,967	36,215	9,486	1,507	437		\$185,964.6
				1	1		

NUMBER OF ALLOWANCES CONSUMED

SO2 ALLOWANCE COST FOR LAKELAND

(DECEMBER, 1996 THROUGH SEPTEMBER, 1997)

 $A \qquad \qquad B \qquad \qquad C \qquad \qquad D \qquad \qquad E \qquad \qquad F \qquad \qquad G$

MONTH	TOTAL SYSTEM GENERATION (MWII)	LAKELAND MONTHLA GENERATION (MWH)	LAKELAND % OF TOTAL SYSTEM GENERATION	TOTAL EMISSIONS BB STATION (TONS)	TOTAL EMISSIONS FROM LAKELAND (TONS) (C 1 D)	ALLOWANCE COST (\$/TON)	ALLOWANCE COST FOR LAKELAND (S/TON) (E 1 F)
Dec-96	1,389,062	500	0.04%	6,938	2 50	\$91.50	\$228.51
Jan-97	1,615,185	540	0.03%	8,430	2 82	\$90.50	\$255.06
Feb-97	1,313,551	240	0.02%	8,254	1.51	\$97 00	\$145.29
Mar-97	1,362,250	0	0.00%	8,400	0.00	\$104.00	\$0.00
Apr-97	1,364,202	0	0.00%	5,684	0.00	\$112.50	\$0.00
May-97	1,556,151	0	0.00%	7,287	0.00	\$114.00	\$0.00
Jun-97	1,522,350	1,020	0.07%	9,380	6.28	\$96 00	\$603.34
Jul-97	1,538,501	2,000	0.13%	9,435	12.33	\$89.50	\$1,103.55
Aug-97	1,589,249	1,290	0.08%	9,361	7.60	\$89.75	\$681.95
Sep-97	1,423,578	830	0.06%	8,704	5.07	\$90.31	\$458.30
TOTAL	14,674,079	6,420		81,923	38.11		\$3,477.00

SO2 ALLOWANCE COST FOR FMPA / LAKELAND (DECEMBER, 1996 THROUGH SEPTEMBER, 1997)

MONTH	FMPA	LAKELAND	TOTAL
Dec-96	\$5,654.82	\$228.51	
Jan-97	\$18,114.51	\$255.06	
Feb-97	\$20,405.31	\$146.29	
Mar-97	\$13,276.22	\$0.00	
Apr-97	\$13,773.16	\$0.00	
May-97	\$15,655.76	\$0.00	
Jun-97	\$25,497 90	\$603.34	
Jul-97	\$24,129.64	\$1,103.55	
Aug-97	\$26,725.14	\$681.95	
Sep-97	\$22,732.21	\$458.30	
SUBTOTAL	\$185,964.66	\$3,477.00	\$189,441.66
Adjusted to account for separation factor			(\$29,013.00)
TOTAL			\$160,428.66

DERIVATION OF FMPA / LAK SO2 SEPARATION ADJUSTMENT

			Apr-97	May-97	Jun-97	Jul-97	Aug-97	Sep-97	Total
i	FMPA / LAK MWH	(1)	25,165	26,040	26,220	28,040	27,170	26,030	
2	Loss Expansion Factor for Wholesale Sales		1.0158795	1.0158795	1.0158795	1.0158795	1.0158795	1.0158795	
3	Adjusted WWH for FMPA/LAK	(2)	25,565	26,454	26,636	28,485	27,601	26,443	
4	Total Retail Sales (MWH)	(3)	1,1 3,913	1,179,102	1,388,824	1,453,055	1,395,479	1,469,990	
5	Loss Expansion Adjustment for Retail Sales		146,009	149,625	181,175	223,546	205,550	189,702	
6	Adjusted MWH for Retail Sales	(4)	1,279,922	1,328,727	1,569,999	1,676,601	1,601,029	1,659,692	
7	FMPA / LAK MWh % Total Sales	(5)	0.0199736	0.0199089	0.0169658	0.0169899	0.0172398	0.0159327	
8	Total Emissions Ss	(6)	\$98,637	\$208,011	\$268,014	\$307,533	\$409,629	\$380,839	
9	Exess Allocation		\$1,970	\$4,141	\$4,547	\$5,225	\$7,062	\$6,068	\$29,01

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- Notes: (1) Fuel Filing, Schedule A6
 - (2) Line 1 x Line 2
 - (3) Fuel Filing, Schedule A1
 - (4) Line 4 + Line 5
 - (5) Line 3 / Line 6
 - (6) Environmental True-Up Filing (11/17/97)