

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Fuel and Purchased Power) DOCKET NO. 910001-EI
 Cost Recovery Clause and Generating) ORDER NO. 24126
 Performance Incentive Factor.) ISSUED February 18, 1991
 _____)

Pursuant to Notice, a Prehearing Conference was held on February 4, 1991, in Tallahassee, before Commissioner Betty Easley, Prehearing Officer.

APPEARANCES:

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On behalf of the Florida Industrial Power Users Group

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On behalf of Monsanto Company

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On behalf of Air Products and Chemicals, Inc.

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On behalf of the Citizens of the State of Florida

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PREHEARING ORDER

Background

As part of the Commission's continuing fuel and energy conservation cost and purchased gas cost recovery proceedings, a hearing is set for February 20, 21 and 22, 1991 in this docket and in Dockets No. 910002-EG and 910003-GU. The following subjects were noticed for hearing in such dockets:

1. Determination of the Proposed Levelized Fuel Adjustment Factors for all investor-owned utilities for the period April, 1991 through September, 1991;
2. Determination of the Estimated Fuel Adjustment True-Up Amounts for all investor-owned electric utilities for the period October, 1990 through March, 1991, which are to be based on actual data for the period October, 1990 through November, 1990, and revised estimates for the period December, 1990 through March, 1991;
3. Determination of the Final Fuel Adjustment True-Up Amounts for all investor-owned electric utilities for the period April, 1990 through September, 1990, which are to be based on actual data for that period;
4. Determination of Projected Conservation Cost Recovery Factors for certain investor-owned electric and gas utilities for the period April,

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1991 through September, 1991.

5. Determination of the Estimated Conservation True-Up Amounts for certain investor-owned electric and gas utilities for the period October, 1990 through March, 1991, which are to be based on actual data for the period October, 1990 through November, 1990 and revised estimates for the period December, 1990 through March, 1991.
6. Determination of the Final Conservation True-Up Amounts for certain investor-owned electric and gas utilities for the period April, 1990 through September, 1990, which are to be based on actual data for that period;
7. Determination of any Projected Oil Backout Cost Recovery Factors for the period April, 1991 through September, 1991, for the cost of approved oil backout projects to be recovered pursuant to the provisions of Rule 25-17.016, Florida Administrative Code.
8. Determination of the Estimated Oil Backout Cost Recovery True-Up Factors for the period October, 1990 through March, 1991, for the costs of approved oil backout projects to be recovered pursuant to the provisions of Rule 25-17.016, Florida Administrative Code, which are to be based on actual data for the period October, 1990 through November, 1990, and revised estimates for the period December, 1990 through March, 1991.
9. Determination of the Final Oil Backout True-Up Amounts for the period April, 1990 through September, 1990, which are to be based on actual data for that period;
10. Determination of Generating Performance Incentive Factor Targets and Ranges for the period April, 1991 through September, 1991;
11. Determination of Generating Performance Incentive Factor Rewards and Penalties for the period April, 1990 through September, 1990;
12. Determination of the Purchased Gas Adjustment True-

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Up Amounts for the period April, 1990 through September, 1990, to be recovered during the period April, 1991 through September 1991.

Use of Prefiled Testimony

All testimony which has been prefiled in this case will be inserted into the record as though read after the witness has taken the stand and affirmed the correctness of the testimony and exhibits, unless there is a sustainable objection. All testimony remains subject to appropriate objections. Each witness will have the opportunity to orally summarize his testimony at the time he or she takes the stand.

Use of Depositions and Interrogatories

If any part seeks to introduce an interrogatory or a deposition, or a portion thereof, the request will be subject to proper objections and the appropriate evidentiary rules will govern. The parties will be free to utilize any exhibits requested at the time of the depositions, subject to the same conditions.

Order of Witnesses

The witness schedule is set forth below in order of appearance by the witness' name, subject matter, and the issues which will be covered by his or her testimony.

Witnesses whose names are preceded by an asterisk have been excused. The parties have stipulated that the testimony of such witnesses will be inserted into the record as though read, and cross-examination will be waived.

Florida Power Corporation and Florida Power & Light Company may elect to revise fuel price projections downwards prior to hearing. If so, these utilities will provide the parties herein with revised projections no later than Monday, February 18, 1991 and will present appropriate witnesses at hearing.

	<u>Witness</u>	<u>Subject Matter</u>	<u>Issues</u>
*1.	K.H. Wieland (FPC)	Fuel Adjustment: True-Up and Projections	1-7
*2.	W.C. Micklon (FPC)	GPIF: Reward/Penalty and Targets/Ranges	8, 9

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<u>Witness</u>	<u>Subject Matter</u>	<u>Issues</u>
*3. D. J. Wasielewski (FPL)	Levelized Fuel Cost Recovery Final True-Up April 1990 through September 1990 Levelized Fuel Recovery Factor April 1991 through September 1991	1-5
*4. M. J. Barrios (FPL)	GPIF April 1990 through September 1990 April 1991 through September 1991	1,2
*5. D. L. Babka (FPL)	Levelized Oil-Backout Cost Recovery Final True-Up April 1990 through September 1990 Levelized Oil-Backout Cost Recovery Factor April 1991 through September 1991	1-4
*6. S.S. Waters (FPL)	Levelized Oil-Backout Cost Recovery Final True-Up April 1990 through September 1990 Levelized Oil-Backout Cost Recovery Factor April 1991 through September 1991	1-4
*7. R. Silva (FPL)	Levelized Fuel Recovery Factor April 1991 through September 1991	1-5
*8. C. O'Farrill (FPL)	Levelized Fuel Recovery Factor April 1991 through September 1991	1-5
*9. G.L. Whiting (FPL)	Levelized Fuel Recovery Factor April 1991 through September 1991	1-3
*10. K.M. Dubin (FPL)	Levelized Fuel Recovery Factor April 1991 through September 1991	1-5
*11. Bachman (FPUC)	Purchased power cost recovery; true-up (Marianna and Fernandina Beach Divisions)	1-4, 6,7

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<u>Witness</u>	<u>Subject Matter</u>	<u>Issues</u>
*12. D. Ranney (Gulf)	Fuel Adjustment, true-up and projections	1-4, 6, 7, 7e
*13. M.L. Gilchrist (Gulf)	Fuel Adjustment, true-up and projections	1-3 7e
*14. G.D. Fontaine (Gulf)	GPIF, reward/penalty and targets and ranges	8,9
*15. J.E. Mulder (TECO)	Fuel Adjustment, True-Up and Projections	1-7
*16. G.A. Keselowsky (TECO)	GPIF Reward/Penalty and Targets/Ranges	8,9
*17. R.F. Tomczak (TECO)	Oil Backout Cost Recovery True-Up and Projections	10-13
*18. J.L. Koenig (TECO)	Oil Backout Cost Recovery True-Up and Projections	10-13

Exhibits

The parties have stipulated that exhibits marked with an asterisk will be inserted into the record by agreement.

<u>Exhibit Number</u>	<u>Witness</u>	<u>Description</u>
* $\frac{1}{()}$	Wieland (FPC)	True-Up: Variance Analysis Schedules A1 through A13
* $\frac{2}{()}$	Wieland (FPC)	Projections: Forecast Assumptions (Parts A-C) Schedules E1 through E11, and H1
* $\frac{3}{()}$	Micklon (FPC)	Reward/Penalty: Standard Form GPIF Schedules
* $\frac{4}{()}$	Micklon (FPC)	Targets/Ranges: Standard Form GPIF Schedules
* $\frac{5}{(DJW-1)}$	Wasielewski (FPL)	A Schedules A1 through A13

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<u>Exhibit Number</u>	<u>Witness</u>	<u>Description</u>
* <u>6</u> (MJB-1)	Barrios (FPL)	Generating Performance Data April 1990 through September 1990
* <u>7</u> (DLB-1) (SSW-1)	Babka Waters (FPL)	OB Schedules
* <u>8</u> (RS-1) (COF-1) (GLW-1) (DJW-1) (KMD-1)	Silva O'Farrill Whiting Wasielewski Dubin (FPL)	A Schedules October 1990-November 1990 E Schedules April 1991 through September 1991
* <u>9</u> (MJB-1)	Barrios (FPL)	Generating Performance Data April 1991 through September 1991
* <u>10</u> (DLB-1) (SSW-1)	Babka Waters (FPL)	OB Schedules
* <u>11</u> (GMB-2) (composite)	Bachman (FPUC)	Schedules E, E1, E1b, E2, E4, E8, E10, E11, H1 & M1 (Marianna Division) Schedules E, E1, E1b, E2, E4, E8, E8A, E10, E11, H1 & F1 (Fernandina Beach Division)
* <u>12</u> (DR-1)	Ranney (Gulf)	True-up Calculation; Contract Recovery Calculation
* <u>13</u> (DR-2)	Ranney (Gulf)	Schedules E-1 through E-11; 12; H-1; and monthly A-1 through A-2; June '90 through November '90
* <u>14</u> (MLG-1)	Gilchrist (Gulf)	Coal Suppliers April '90 Through September '90
* <u>15</u> (MLG-2)	Gilchrist (Gulf)	Projected vs. Actual Fuel Cost

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<u>Exhibit Number</u>	<u>Witness</u>	<u>Description</u>
* <u>16</u> (GDF-1)	Fontaine (Gulf)	GPIF Results Schedules
* <u>17</u> (GDF-2)	Fontaine (Gulf)	GPIF Targets and Ranges
* <u>18</u> (JEM-1)	Mulder (TECO)	Levelized fuel cost recovery final true-up, April 1990 - September 1990
* <u>19</u> (JEM-2)	Mulder (TECO)	Fuel adjustment projection, April 1991 - September 1991
* <u>20</u> (GAK-1)	Keselowsky (TECO)	Generating Performance Incentive Factor Results, April 1990 - September 1990
* <u>21</u> (GAK-2)	Keselowsky (TECO)	GPIF Targets and Ranges for April 1991 - September 1991
* <u>22</u> (RFT/JLK-1)	Tomczak Koenig (TECO)	Schedules Supporting Oil Backout Cost Recovery Factor - Actual, April 1990 - September 1990
* <u>23</u> (RFT/JLK-2)	Tomczak Koenig (TECO)	Schedules Supporting Oil Backout Cost Recovery Factor - April 1991 - September 1991
* <u>24</u> (RFT/JLK-3)	Tomczak Koenig (TECO)	Gannon Conversion Project Comparison of Projected Payoff with Original Estimate as of November 1990

PARTIES' STATEMENTS OF BASIC POSITION

It is not necessary for parties to provide a statement of basic position with regard to generic, recurring issues.

Florida Power Corporation (FPC):

FPC's basic position is that its fuel cost factors and GPIF targets and ranges for the projection period have been properly

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calculated in accordance with the methods prescribed by the Commission based on reasonable projections, and that its fuel cost factors incorporate a true-up balance of prudently incurred actual costs, and a GPIF incentive amount derived from actual generation performance data in a manner consistent with the Commission's GPIF Implementation manual. Accordingly, FPC's fuel cost factors and GPIF targets and ranges should be approved.

Florida Power & Light Company (FPL):

None necessary.

Florida Public Utilities Company (FPUC):

None necessary.

Gulf Power Company (Gulf):

It is the basic position of Gulf Power Company that the proposed Fuel factors present the best estimate of Gulf's Fuel expense for the period April 1991 through September 1991 including the true-up calculations, GPIF and other adjustments allowed by the Commission.

Tampa Electric Company (TECO):

The Commission should approve Tampa Electric's calculation of its fuel adjustment, GPIF, and oil backout cost recovery true-up calculations and projections, including the proposed fuel adjustment factor of 2.545 cents per KWH before application of factors which adjust for variation in line losses; a GPIF reward of \$99,514; and an oil backout cost recovery factor of .136 cents per KWH.

Florida Industrial Power Users Group (FIPUG):

FIPUG takes no preliminary positions on the issues in this docket, other than those delineated below. However, FIPUG reserves the right to raise additional issues and/or to take a position supporting and/or in opposition to the issues raised by other parties prior to or during the prehearing conference. Further, FIPUG raises no company-specific fuel adjustment issues, GPIF

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issues, or oil backout issues at this time. However, FIPUG reserves the right to raise such company-specific issues and/or to provide its position on any such issues that may be raised by any other party or by Staff by the date of the prehearing conference.

Monsanto Company (Monsanto):

No position at this time.

Air Products and Chemicals, Inc. (Air Products):

On January 22, 1991, the Office of Public Counsel filed a Prehearing Statement in Docket No. 910001-EI which reflects a basic position that the Air Products agreement should be re-evaluated in the context of this proceeding. Specifically, the Office of Public Counsel, in Issue 7g, suggests that the cost effectiveness of the agreement be re-evaluated and that all revenues collected after March 31, 1991 pursuant to the agreement should be held subject to refund pending the outcome of the re-evaluation. This position is inconsistent with, and in violation of, the Commission's Order Granting Petition for Clarification at Order No. 20387, in which the Commission clarified its Order No. 19613 such that only the recovery mechanism, not the underlying contractual agreement, would be reviewed in two years on a prospective basis.

The Office of Public Counsel (OPC):

Only those costs demonstrated by the utilities to have been prudently incurred should be allowed for fuel cost recovery. In particular, the reasonableness of FPL's replacement fuel costs for the Turkey Point nuclear units upgrade should be reviewed at the end of the outage.

Replacement fuel costs for outages at FPC's Crystal River Unit No. 3 during 1988 and 1989 are currently scheduled for separate hearings. A recent outage in October 1990 affected FPC's fuel costs in the current period and should be addressed in conjunction with the hearings scheduled for August 1991. The discount recovery mechanisms and the method of calculating fuel savings between Gulf and Monsanto and Gulf and Air Products under special rate agreements should be re-evaluated.

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Staff of the Florida Public Service Commission (Staff):

With the exception of FPL's original E schedule projections for Scherer Unit 4, Staff believes that the utilities' proposed fuel, GPIF, and oil backout recoveries are correct. Staff believes that FPL's revised E schedule projections for Scherer Unit 4 should be approved.

STATEMENT OF ISSUES AND POSITIONS

* Stipulated issues are indicated with an asterisk in the margin.

Generic Fuel Adjustment Issues

- *1. STIPULATED ISSUE: What are the appropriate final fuel adjustment true-up amounts for the period April, 1990 through September, 1990?

FPC: \$8,318,603 overrecovery. (Wieland)

FPL: \$0 (Final true-up for the period April - September, 1990 was included in the mid-course correction approved in Order No. 23906 issued on December 20, 1990.)

FPUC: \$ 330,302 overrecovery. (Marianna)
 \$ 268,809 overrecovery. (Fernandina Beach)
 (Bachman)

GULF: \$5,169,191 underrecovery. (Ranney)

TECO: \$5,021,333 overrecovery. (Mulder)

- *2. STIPULATED ISSUE: What are the estimated fuel adjustment true-up amounts for the period October, 1990 through March, 1991?

FPC: \$ 6,053,740 underrecovery. (Wieland)

FPL: \$13,306,574 underrecovery. (Wasielewski)

FPUC: \$ 243,772 underrecovery. (Marianna)
 \$ 61,822 underrecovery. (Fernandina Beach)
 (Bachman)

GULF: \$ 5,690,491 underrecovery. (Ranney)

TECO: \$ 15,273 overrecovery. (Mulder)

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- *3. STIPULATED ISSUE: What are the total fuel adjustment true-up amounts to be collected during the period April, 1991 through September, 1991?

FPC: \$ 2,264,863 overrecovery. (Wieland)

FPL: \$13,306,574 underrecovery. Note that this amount does not include the final true-up amount for the period April 1, 1990 through September 30, 1990 which was included in the midcourse correction that was approved in Order No. 23906, dated December 20, 1990. (Wasielowski)

FPUC: \$ 86,530 overrecovery. (Marianna)
\$ 206,987 overrecovery. (Fernandina Beach)
(Bachman)

GULF: \$10,859,682 underrecovery. (Ranney)

TECO: \$ 5,036,606 overrecovery. (Mulder)

- *4. STIPULATED ISSUE: What are the appropriate levelized fuel cost recovery factors for the period April, 1991, through September, 1991?

FPC: 2.919 cents/kWh, before line loss adjustment. (Wieland)

FPL: 2.836 cents/kWh is the levelized recovery charge for non-time differentiated rates and 3.113 cents/kWh and 2.699 cents/kWh are the levelized fuel recovery charges for the on-peak and off-peak periods, respectively, for the differentiated rates. (Dubin)

FPUC: 3.087 cents/kWh. (Marianna)
4.999 cents/kWh. (Fernandina Beach)
(Bachman)

These factors are calculated to include true-up and revenue tax, exclude demand cost recovery, and have not been adjusted for line losses (See Issue 6).

GULF: 2.586 cents/kWh. (Ranney)

TECO: 2.545 cents per KWH before application of the factors adjust for variations in line losses. (Mulder)

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- *5. STIPULATED ISSUE: What should be the effective date of the new fuel adjustment charge, oil backout charge and conservation cost recovery charge for billing purposes?

The factor should be effective beginning with the specified fuel cycle and thereafter for the period April, 1991, through September, 1991. Billing cycles may start before April 1, 1991, and the last cycle may be read after September 30, 1991, so that each customer is billed for six months regardless of when the adjustment factor became effective.

- *6. STIPULATED ISSUE: What are the appropriate fuel recovery loss multipliers to be used in calculating the fuel cost recovery factors charged to each rate class?

<u>FPC:</u>	<u>Delivery</u>	<u>Line Loss</u>
<u>Group</u>	<u>Voltage Level</u>	<u>Multiplier</u>
I.	Transmission	0.9815
II.	Distribution Primary	0.9918
III.	Distribution Secondary	1.0027

(Wieland)

FPL: As shown on Attachment B, Column 4.

<u>FPU:</u>	<u>Marianna</u>	
	<u>Rate Schedule</u>	<u>Multiplier</u>
	RS	1.0126
	GS	0.9963
	GSD	0.9963
	OL, OL-2	1.0126
	SL-1, SL-2	0.9881

Fernandina

	<u>Rate Schedule</u>	<u>Multiplier</u>
All	Rate Schedules	1.000

(Bachman)

<u>GULF:</u>	<u>Group</u>	<u>Rate Schedules</u>	<u>Loss Multiplier</u>
	A	RS, GS, GSD, OSIII	1.01228
	B	LP	0.98106
	C	PX	0.96230
	D	OSI, OSII	1.01228

(Ranney)

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<u>TECO:</u>	<u>Group</u>	<u>Multiplier</u>	
	A	1.0147	
	A1	1.0147	
	B	0.9975	
	C	0.9686	
	System	1.0000	(Mulder)

- *7. STIPULATED ISSUE: What are the appropriate Fuel Cost Recovery Factors for each rate group adjusted for line losses?

<u>FPC:</u>	<u>Delivery</u>	<u>Fuel Cost Factors (cents/kWh)</u>		
<u>Group</u>	<u>Voltage Level</u>	<u>Standard</u>	<u>On-Peak</u>	<u>Off-Peak</u>
			<u>Time of Use</u>	
I.	Transmission	2.865	3.886	2.380
II.	Distribution Primary	2.895	3.927	2.405
III.	Distribution Secondary	2.927	3.970	2.432

(Wieland)

FPL: See Attachment B, Column 5. (Dubin)

FPUC: Marianna

<u>Rate Schedule</u>	<u>Factor</u>
RS	5.177 cents/kWh
GS	4.838 cents/kWh
GSD	4.415 cents/kWh
OL, OL-2	3.126 cents/kWh
SL-1, SL-2	3.050 cents/kWh

Fernandina Beach

<u>Rate Schedule</u>	<u>Factor</u>
RS	5.871 cents/kWh
GS	5.711 cents/kWh
GSD	5.597 cents/kWh
OL, SL, CSL	5.246 cents/kWh

These factors include demand cost recovery. (Bachman)

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<u>GULF:</u>		Fuel Cost Factors (cents/kWh)		
		Time of Use		
<u>Group</u>	<u>Rate Schedule</u>	<u>Standard</u>	<u>On-Peak</u>	<u>Off-Peak</u>
A	RS,GS,GSD,OSIII	2.618	2.846	2.508
B	LP	2.537	2.758	2.431
C	PX	2.489	2.705	2.385
D	OSI,OSII	2.538	N/A	N/A

(Ranney)

<u>TECO:</u>		<u>Standard</u>	<u>On-Peak</u>	<u>Off-Peak</u>
<u>Group</u>				
A		2.582	2.824	2.475
A1		2.528	-	-
B		2.539	2.776	2.433
C		2.465	2.696	2.362
System		2.545	2.783	2.439

(Mulder)

Company-Specific Fuel Adjustment Issues

Florida Power Corporation

- 7a. DEFERRED ISSUE: Is it appropriate for FPC to recover replacement fuel cost for the 1988 and 1989 Crystal River Unit 3 outages? (OPC)

This issue is set for a separate hearing on April 22 and 23, 1991.

- 7b. DEFERRED ISSUE: Is it appropriate for FPC to recover replacement fuel cost for the Crystal River Unit 3 outage that began on October 10, 1990, as a result of the "improper assembly" of the oil collection systems? (OPC)

This issue will be considered in connection with the next hearing in this docket, which will involve the true-up for the time period in which the outage occurred.

- 7c. DELETED ISSUE: Are all replacement fuel costs for the Turkey Point 3 & 4 outages that began in the Fall of 1990 reasonable and prudently incurred? (OPC)

This issue will be deleted. The parties will raise this issue again when Turkey Point Units 3 and 4 come back on line.

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Florida Power & Light Company

- *7d. STIPULATED ISSUE: Are FPL's revised fuel projections for Scherer Unit No. 4 reasonable and appropriate for inclusion in the fuel cost recovery factor during the period April through September 1991? (OPC)

Yes. For the current purpose of projecting the cost of energy to be received by FPL under the Scherer 4 Purchase Agreement during this period FPL is willing to use Gulf's figures as suggested by Staff. The difference between Gulf's projected charge out cost of \$2.03/MMBTU and FPL's projected charge out cost of \$2.36/MMBTU is \$.33/MMBTU. The total energy to be received by FPL under the Scherer 4 Purchase Agreement during the period April-September 1991 is 3,455,527 MMBTU's. Multiplying the 3,455,527 MMBTU by the difference of \$.33/MMBTU results in an adjustment of \$1,140,324. As shown on Attachment C, FPL proposes to make a line item adjustment on schedule E1 line 4 to reflect this \$1,140,324 reduction in its projected fuel cost. This results in a revised levelized fuel factor of 2.836 cents/kWh.

Gulf Power Company

- *7e. STIPULATED ISSUE: Has Gulf Power made the appropriate adjustments to the Plant Daniel rail transportation costs as directed by Commission Order No. 23366? (OPC)

Yes. (Ranney, Gilchrist)

- 7f. DEFERRED ISSUE: (This issue will be heard in August, 1991.) Should the recovery mechanism under the "special rate agreement" between Gulf Power Company and Monsanto Company be re-evaluated as directed by Commission Order No. 20178? (OPC)

Staff: Yes. Pursuant to Order No. 20387, which was issued in Docket No. 880647-EI (the Monsanto docket), but which discussed the terms of the orders approving both the Monsanto and Air Products contracts with Gulf, only the mechanism by which Gulf recovers the discounts given to Monsanto and Air Products should be reviewed. Any modifications to the discount recovery mechanisms should be applied prospectively only. This issue should be determined in the August, 1991 hearing in this docket in order to allow Staff and the

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affected parties to conduct discovery.

GULF: The "recovery mechanism" associated with the special rate agreement between Gulf Power and Monsanto should be reviewed on a prospective basis, as directed by Commission Order No. 20178 and clarified by Commission Order No. 29387.

The recovery mechanism associated with this agreement is as follows: Fuel savings each period are accounted for, and recovered through Gulf's fuel cost recovery charge. These savings are then placed in a "fund" along with the original customer prepayment. The balance of this fund consists of these amounts plus interest, less the Annual Adjustments paid to Monsanto each year. Any positive fund balance at the end of the contract period, now less than two years away, will be split with 75 percent going to Gulf's customers and 25 percent to Gulf.

Monsanto: No position at this time.

FIPUG: FIPUG has no position at this time, but reserves the right to take a position on this issue by the date of the prehearing conference.

OPC: Yes. All revenues collected after March 31, 1991, subject to this agreement should be held subject to refund pending the outcome of the re-evaluation.

- 7g. DEFERRED ISSUE: (This issue will be heard in August, 1991.) Should the recovery mechanism under the "special rate agreement" between Gulf Power Company and Air Products and Chemicals, Inc., be re-evaluated as directed by Commission Order No. 19613? (OPC)

Staff: Yes. Pursuant to Order No. 20387, which was issued in Docket No. 880647-EI (the Monsanto docket), but which discussed the terms of the orders approving both the Monsanto and Air Products contracts with Gulf, only the mechanisms by which Gulf recovers the discounts given to Monsanto and Air Products are to be reviewed. Any modifications to the discount recovery mechanisms should be applied prospectively only. This issue should be determined in the August, 1991 hearing in this docket in order to allow Staff and the affected parties to conduct discovery.

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GULF: The "recovery mechanism" associated with the special rate agreement between Gulf Power and Air Products should be reviewed on a prospective basis, as directed by Commission Order No. 19613 and clarified by Commission Order No. 20387.

The recovery mechanism associated with this agreement provides for Gulf recovering, through the fuel cost recovery, the credits paid to Air Products. The amount of these credits recovered is limited by the amount of fuel savings associated with the agreement. All fuel savings in excess of the credits paid to Air Products are enjoyed by Gulf's customers.

This recovery mechanism will continue to work well for all parties during the remaining seven years of this contract.

Air Products: On January 22, 1991, the Office of Public Counsel filed a Prehearing Statement in Docket No. 910001-EI which reflects a basic position that the Air Products agreement should be re-evaluated in the context of this proceeding. Specifically, the Office of Public Counsel, in Issue 7g, suggests that the cost effectiveness of the agreement be re-evaluated and that all revenues collected after March 31, 1991 pursuant to the agreement should be held subject to refund pending the outcome of the re-evaluation. This position is inconsistent with, and in violation of, the Commission's Order Granting Petition for Clarification at Order No. 20387, in which the Commission clarified its Order No. 19613 such that only the recovery mechanism, not the underlying contractual agreement, would be reviewed in two years on a prospective basis.

FIPUG: FIPUG has no position at this time, but reserves the right to take a position on this issue by the date of the prehearing conference.

OPC: Yes. All revenues collected after March 31, 1991, subject to this agreement should be held subject to refund pending the outcome of the re-evaluation.

Generic Generating Performance Incentive Factor Issues

- *8. STIPULATED ISSUE: What is the appropriate GPIF reward or penalty for performance achieved during the period April, 1990 through September, 1990?

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FPC: \$1,462,116 reward. (Micklon)
FPL: \$ 854,836 penalty. (Barrios)
GULF: \$ 72,091 reward. (Fontaine)
TECO: \$ 99,514 reward. (Keselowsky)

- *9. STIPULATED ISSUE: What should the GPIF targets/ranges be for the period April, 1991 through September, 1991?

The correct GPIF targets and ranges are shown in Attachment A.

Company-Specific GPIF Issues

None at this time.

Generic Oil Backout Issues

- *10. STIPULATED ISSUE: What is the final oil backout true-up amount for the April, 1990 through September, 1990 period?

FPL: \$5,585,710 overrecovery. (Babka/Waters)

TECO: \$ 338,474 underrecovery. (Tomczak; Koenig)

- *11. STIPULATED ISSUE: What is the estimated oil backout true-up amount for the period October, 1990 through March, 1991?

FPL: \$24,547,512 underrecovery. (Babka/Waters)

TECO: \$ 2,140,501 underrecovery. (Tomczak; Koenig)

- *12. STIPULATED ISSUE: What is the total oil backout true-up amount to be collected during the period April, 1991 through September, 1991?

FPL: \$17,961,801 underrecovery. (Babka/Waters)

TECO: \$ 1,802,027 underrecovery. (Tomczak; Koenig)

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*13. STIPULATED ISSUE: What is the projected oil backout cost recovery factor for the period April, 1991 through September, 1991?

FPL: .651 cents/kWh. (Babka/Waters)

TECO: .136 cents/kWh. (Tomczak; Koenig)

Company-Specific Oil Backout Issues

None at this time.

STIPULATED ISSUES

The parties have stipulated to the terms of Issues 1 - 7, 7d, 7e, and 8 - 13. Stipulations entered into by parties, including Commission staff, are subject to Commission approval. If record evidence is developed which refutes stipulated issues, Commission staff will make its recommendation to the Commission based on the record. Florida Power Corporation's fuel adjustment amounts may eventually be affected by the results of the Commission's votes on Issues 7a, 7b and 7c.

MOTIONS

There are no motions specifically applicable to this particular projection period.

Gulf: Staff anticipates making a recommendation at an upcoming agenda conference regarding Gulf's revised motion for reconsideration of Order No. 23366. The motion does not affect the amount of the utility's proposed fuel cost recovery or generating performance incentive factors herein.

OTHER MATTERS

Air Products: Air Products and Chemicals, Inc. filed a petition for leave to intervene in this docket. The prehearing officer granted Air Products leave to intervene for the purpose of participating in the Commission's action on Issue 7g.

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Monsanto: Monsanto Company filed a petition for leave to intervene in this docket. The prehearing officer granted Monsanto leave to intervene for the purpose of participating in the Commission's action on Issue 7f.

Coalition of Local Governments: By order of the prehearing officer, the Coalition of Local Governments will automatically be removed as an intervenor if it does not participate in the August, 1991 hearing in this docket by (at a minimum) filing both a preliminary issue list and a prehearing statement, and by attending the prehearing. Thereafter, in order to remain an intervenor, the Coalition must, at a minimum, continue participation in each hearing as set forth above. The Coalition has not participated in the hearing process in this docket for at least two years. According to the Order on Prehearing Procedure issued in Docket No. 900001-EI on January 16, 1990 (Order No. 22422), intervenors wishing to maintain intervenor status were required to participate in the docket:

Intervenors from the previous hearing in this docket are hereby conditionally granted Intervenor status for the February, 1990 hearing. Others wishing to intervene must do so by petition. Intervenors must maintain active participation in this docket, which, for purposes of this order, shall mean at least the filing of a preliminary list of issues and positions and a prehearing statement, and attendance at the final prehearing conference herein. Persons who only wish to monitor this docket will not be granted intervenor status, and should instead contact the Director of Records and Reporting for inclusion on the mailing list.

Order No. 22422 at 3.

Thereafter Order No. 22581, issued on January 21, 1990, directed that eight intervenors be removed from the docket. However, that order also expressly excused the Coalition of Local Governments from active participation in that hearing:

Pursuant to request, the Coalition of Local Governments is excused from active participation in this docket for purposes of the February, 1990 hearings, but shall retain Intervenor status for purposes of the August, 1990 hearings.

Order No. 22581 at 31.

The Coalition of Local Governments did not participate in the

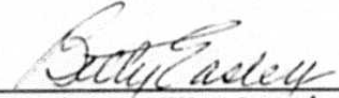
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August, 1990 hearing in this docket, but made a written request to maintain intervenor status.

Based on the foregoing, it is

ORDERED by Commissioner Betty Easley, Prehearing Officer, that these proceedings shall be governed by this order unless modified by the Commission.

By ORDER of Commissioner Betty Easley, Prehearing Officer, this 18th day of FEBRUARY, 1991.



BETTY EASLEY, Commissioner
and Prehearing Officer

(S E A L)
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GPIF REWARDS/PENALTIES
April 1990 to September 1990

Florida Power Corporation	\$1,462,116	Reward
Florida Power and Light Company	\$854,836	Penalty
Gulf Power Company	\$72,091	Reward
Tampa Electric Company	\$99,514	Reward

Utility/ Plant/Unit	EAF			Heat Rate		
	Target	Adj.	Actual	Target	Adj.	Actual
FPC						
Anclote 1	79.3		94.2	9,965		9,984
Anclote 2	84.8		85.8	10,101		10,171
Crystal River 1	88.0		89.2	10,120		9,968
Crystal River 2	71.5		70.2	10,160		10,033
Crystal River 3	49.7		65.1	10,592		10,641
Crystal River 4	80.3		82.6	9,393		9,294
Crystal River 5	96.2		98.0	9,401		9,319
FPL						
Cape Canaveral 1	79.8		79.3	9,563		9,616
Cape Canaveral 2	91.0		90.0	9,490		9,423
Fort Myers 2	79.0		79.4	9,220		9,347
Manatee 2	91.4		94.2	9,779		9,773
Martin 1	93.8		94.1	9,378		9,349
Martin 2	96.0		92.5	9,606		9,701
Port Everglades 1	92.1		89.3	9,821		10,031
Port Everglades 2	92.0		93.9	9,833		9,844
Port Everglades 3	91.7		91.7	9,787		9,388
Port Everglades 4	80.2		70.8	9,697		9,517
Turkey Point 1	74.0		62.3	9,194		9,078
Turkey Point 2	92.6		89.2	9,538		9,643
Turkey Point 3	43.5		61.7	11,110		11,206
Turkey Point 4	77.4		77.5	11,104		11,221
St. Lucie 1	85.8		62.8	10,760		10,816
St. Lucie 2	79.5		72.5	10,835		10,859
GULF						
Crist 6	64.2		63.6	10,502		10,490
Crist 7	86.7		88.0	10,483		10,385
Smith 1	83.6		77.7	10,269		10,292
Smith 2	89.8		98.1	10,287		10,315
Daniel 1	93.5		95.7	10,665		10,720
Daniel 2	96.8		99.8	10,853		10,812
TECO						
Big Bend 1	82.8		58.4	9,945		9,967
Big Bend 2	84.3		81.5	10,029		9,900
Big Bend 3	74.6		82.5	9,772		9,599
Big Bend 4	93.0		90.9	10,029		9,867
Gannon 5	77.7		87.7	10,208		10,282
Gannon 6	41.8		40.6	10,144		10,161

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GPIF TARGETS
April 1991 to September 1991

Utility/ Plant/Unit	Equivalent Availability				Heat Rate	
	Company				Company	Staff
	EAf	POF	EUOF			
FPC						
-----	-----	-----	-----			
Anclote 1	72.7	10.4	16.9	Agree	10,040	Agree
Anclote 2	92.4	0.0	7.7	Agree	10,242	Agree
Crystal River 1	87.5	0.0	12.5	Agree	10,036	Agree
Crystal River 2	79.0	0.0	21.1	Agree	10,109	Agree
Crystal River 3	76.5	0.0	23.5	Agree	10,678	Agree
Crystal River 4	63.7	33.3	3.0	Agree	9,355	Agree
Crystal River 5	95.7	0.0	4.4	Agree	9,346	Agree
FPL						
-----	-----	-----	-----			
Cape Canaveral 1	94.2	0.0	5.8	Agree	9,604	Agree
Cape Canaveral 2	62.1	31.7	6.2	Agree	9,434	Agree
Ft. Myers 2	89.1	5.5	5.4	Agree	9,378	Agree
Manatee 1	90.7	0.0	9.3	Agree	9,699	Agree
Manatee 2	70.6	22.9	6.4	Agree	9,619	Agree
Martin 1	65.2	29.5	5.3	Agree	9,130	Agree
Martin 2	92.0	0.0	8.0	Agree	9,164	Agree
Port Everglades 1	90.4	0.0	9.5	Agree	9,609	Agree
Port Everglades 2	91.0	0.0	9.0	Agree	9,784	Agree
Port Everglades 3	73.9	11.5	14.6	Agree	9,303	Agree
Port Everglades 4	92.8	0.0	7.1	Agree	9,531	Agree
Riveria 3	77.3	14.2	8.5	Agree	9,752	Agree
Riveria 4	91.5	0.0	8.5	Agree	9,820	Agree
Turkey Point 1	89.1	0.0	10.9	Agree	9,379	Agree
Turkey Point 2	88.7	0.0	11.3	Agree	9,568	Agree
St. Lucie 1	87.0	0.0	13.0	Agree	10,805	Agree
St. Lucie 2	90.1	0.0	9.9	Agree	10,836	Agree
GULF						
-----	-----	-----	-----			
Crist 6	81.0	8.7	10.2	Agree	10,309	Agree
Crist 7	72.9	15.3	11.8	Agree	10,318	Agree
Smith 1	85.7	8.7	5.6	Agree	10,278	Agree
Smith 2	82.6	13.1	4.3	Agree	10,350	Agree
Daniel 1	91.0	5.5	3.6	Agree	10,133	Agree
Daniel 2	96.8	0.0	3.2	Agree	10,101	Agree
TECO						
-----	-----	-----	-----			
Big Bend 1	81.9	0.0	18.1	Agree	10,049	Agree
Big Bend 2	82.6	0.0	17.4	Agree	9,924	Agree
Big Bend 3	69.1	14.2	16.7	Agree	9,685	Agree
Big Bend 4	90.8	0.0	9.2	Agree	10,039	Agree
Gannon 5	53.4	38.3	8.3	Agree	10,286	Agree
Gannon 6	81.5	0.0	18.5	Agree	10,158	Agree

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FLORIDA POWER & LIGHT COMPANY

FUEL RECOVERY FACTORS - BY RATE GROUP
 (ADJUSTED FOR LINE/TRANSFORMATION LOSSES)

APRIL 1991 - SEPTEMBER 1991

(1) GROUP	(2) RATE SCHEDULE	(3) AVERAGE FACTOR	(4) FUEL RECOVERY LOSS MULTIPLIER	(5) FUEL RECOVERY FACTOR
A	RS-1, GS-1, SL-2	2.836	1.00136	2.839
A-1*	SL-1, OL-1	2.765	1.00136	2.769
B	GSD-1	2.836	1.00132	2.839
C	GSLD-1 & CS-1	2.836	1.00048	2.837
D	GSLD-2, CS-2, OS-2 & MET	2.836	0.99475	2.821
E	GSLD-3 & CS-3	2.836	0.97155	2.755
A	RST-1, GST-1 ON-PEAK	3.113	1.00136	3.117
	OFF-PEAK	2.699	1.00136	2.703
B	GSDT-1 ON-PEAK	3.113	1.00132	3.117
	OFF-PEAK	2.699	1.00132	2.702
C	GSLDT-1 & ON-PEAK	3.113	1.00048	3.114
	CST-1 OFF-PEAK	2.699	1.00048	2.700
D	GSLDT-2 & ON-PEAK	3.113	0.99475	3.095
	CST-2 OFF-PEAK	2.699	0.99475	2.685
E	GSLDT-3, CST-3, ON-PEAK	3.113	0.97155	3.024
	1ST-1(T) OFF-PEAK	2.699	0.97155	2.622
	& 1SST-1(T)			
F	1ST-1(D) & ON-PEAK	3.113	0.99805	3.107
	1SST-1(D) OFF-PEAK	2.699	0.99805	2.694

* WEIGHTED AVERAGE 16% ON-PEAK AND 84% OFF-PEAK

Attachment B

Docket No. 910001-EI
 FPL Witness: K.M. Dubin
 Exhibit No. _____
 Docket No. 2 - REVISED
 January 31, 1991

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FLORIDA POWER & LIGHT COMPANY
FUEL AND PURCHASED POWER
COST RECOVERY CLAIMS CALCULATION
SCHEDULE #1

	ESTIMATED FOR THE PERIOD: APRIL 1991 - SEPTEMBER 1991		
	(\$)	(\$)	(\$)
	MO, LARS	MO	KTWH
1 Fuel Cost of System Net Generation (E2)	6,087,542	26,448,258	2.6569
2 Nuclear Fuel Element Costs (E2)	4,087,542	4,087,542	0.1000
3 Coal Cost Investment	243,152	0	0.0000
4 Adjustments to Fuel Cost ***	(1,148,524)	0	0.0000
5 TOTAL COST OF GENERATED POWER	8,752,128	26,448,258	2.6569
6 Fuel Cost of Purchased Power (Exclusive of Economy) (E6)	251,448,700	11,625,300	2.1240
7 Energy Cost of Sched C & E Econ Purch (Brokers) (E7)	15,300,800	603,200	2.4869
8 Energy Cost of Other Econ Purch (Non-Brokers) (E7)	1,002,500	41,200	2.6317
9 Energy Cost of Sched E Economy Purch (E7)	0	0	0.0000
10 Capacity Cost of Sched E Economy Purchases (E2)	0	0	0.0000
11 Payments to Qualifying Facilities (E6a)	34,250,000	958,000	1.5706
12 TOTAL COST OF PURCHASED POWER	1301,706,000	12,427,700	2.8440
13 TOTAL AVAILABLE KWH (LINE 5 + LINE 12)		38,875,958	
14 Fuel Cost of Economy Sales (E7)	(7,901,000)	(195,000)	4.0518
15 Sale on Economy Sales (E7a)	(2,445,100)	(195,000)	1.2642
16 Fuel Cost of Unit Power Sales (W2 Portion) (E7)	(1,848,200)	(227,000)	6.7708
17 Fuel Cost of Other Power Sales (E7)	(3,154,000)	(86,100)	3.6403
18 TOTAL FUEL COST AND SALES OF POWER SALES	(815,348,300)	(418,100)	2.9601
19 Net Interchange (Interchange) (E6)	0	0	
20 TOTAL FUEL & NET POWER TRANSACTIONS (LINE 5 + 12 + 18 + 19)	898,448,800	39,177,850	2.5128
21 Net Sprolled Sales (E6)	(11,008,503)*	(438,100)	(0.0304)
22 Company Use (E6)	2,948,417*	118,134	0.0003
23 F & B Losses (E6)	72,528,569*	2,846,397	4.2018
24 SYSTEM WHOLESALE SALES	898,448,804	35,735,221	2.7535
25 Wholesale RMB Sales	612,348,861	415,472	2.7535
26 Jurisdictional RMB Sales	879,922,023	35,479,349	2.7535
26a Jurisdictional Loss Multiplier			1.00035
27 Jurisdictional RMB Sales Adjusted for Line Losses	877,262,944	35,479,349	2.7544
28 EXTRACT TRIM-UP OCT 90 - MAR 91 \$12,308,576 underrecovery	12,308,576	35,479,349	0.0279
29 TOTAL JURISDICTIONAL FUEL COST	890,579,520	35,479,349	2.7519
30 Revenue Tax Factor			1.01482
31 Fuel Factor Adjusted for Taxes			2.8300
32 SPIF ** penalty (8854,834)	(8854,834)	35,479,349	(0.0004)
33 Fuel Factor including SPIF (Line 31 + Line 32)			2.8354
34 FUEL FAC ROUNDED TO NEAREST .001 CENTS/KWH			2.834

* For Informational Purposes Only
** Calculation Based on Jurisdictional KWH Sales
*** Adjustment to Scherer unit in 8/1990TU, (40.33/100TU + 3,435,317 kWhTU Generated)

Docket No. 910001-EI
FPL Witness: K.M. Dubin
Exhibit No. _____
Docket No. 1 - REVISED
January 31, 1991

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DOCKET NO. 910001-EI
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FLORIDA POWER & LIGHT COMPANY
DETERMINATION OF FUEL RECOVERY FACTOR
TIME OF USE RATE SCHEDULES
APRIL 1991 - SEPTEMBER 1991

	NET ENERGY FOR LOAD (%)	FUEL COST (%)
ON PEAK	33.03	36.30
OFF PEAK	66.97	63.70
	-----	-----
	100.00	100.00

FUEL RECOVERY CALCULATION

	TOTAL	ON-PEAK	OFF-PEAK
	-----	-----	-----
1 TOTAL FUEL & NET POWER TRANS	\$989,468,884	\$359,177,205	\$630,291,679
2 MWH SALES	35,935,221	11,869,403	24,065,818
3 COST PER KWH SOLD	2.7535	3.0261	2.6190
4 JURISDICTIONAL LOSS FACTOR	1.00035	1.00035	1.00035
5 JURISDICTIONAL FUEL FACTOR	2.7544	3.0271	2.6199
6 TRUE-UP	0.0375	0.0375	0.0375
7			
8 TOTAL	2.7919	3.0644	2.6574
9 REVENUE TAX FACTOR	1.01652	1.01652	1.01652
10 RECOVERY FACTOR	2.8380	3.1152	2.7013
11 GPIF	(0.0024)	(0.0024)	(0.0024)
12 RECOVERY FACTOR including GPIF	2.8356	3.1128	2.6989
13 RECOVERY FACTOR ROUNDED	2.836	3.113	2.699
TO NEAREST .001 c/KWH			

HOURS:	ON-PEAK	26.79 %
	OFF-PEAK	73.21 %

Docket No. 910001-EI
FPL Witness: K.M. Dubin
Exhibit No. _____
Docket No. 1A - REVISED
January 31, 1991

Attachment C

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TOTAL FUEL COST FOR THE PERIOD: April 1991 - September 1991
PROPOSED
RESIDENTIAL LINE LOSS MULTPLIER 1.00158

April 1991 - September 1991
PRELIMINARY
DUTY/DEFICIT

COMPANY	TOTAL FUEL COST CENTS PER KWH			TOTAL FUEL COST CENTS PER KWH			TOTAL FUEL COST CENTS PER KWH		
	Levelled	On-Peak	Off-Peak	Levelled	On-Peak	Off-Peak	Levelled	On-Peak	Off-Peak
Flu. Power & Light	2.836	3.113	2.699	2.799	2.970	2.690 (5)	0.067	0.143	0.009
Flu. Power Corp.	2.919	3.839	2.425	2.482	2.793	2.365	0.437	1.176	0.060
Tampa Electric	2.545	2.793	2.439	2.379	2.814	2.466	-0.034	-0.031	-0.027
Outf Power	2.596	2.811	2.478	2.167	2.281	2.123	0.419	0.350	0.353
Flu. Public									
Merriman (1)	3.113	0.000	0.000	4.931	0.000	0.000	0.182	0.000	0.000
Fernandina (1)(2)	5.871	0.000	0.000	5.839	0.000	0.000	0.032	0.000	0.000

COST FOR 1,000 KWH RESIDENTIAL SERVICE

Base	Flu. Power		Tampa Electric		Outf Power		Merriman Fernandina	
	A Light	Corp.	Electric	Electric	Power	Flu. Public	Flu. Public	Flu. Public
Fuel (1)	45.70 (4)	44.96 (6)	30.34	28.17	42.87	17.22	19.20	19.20
Fuel (2)	27.73 (3)	24.89	26.17	1.54	21.94	48.93	34.39	34.39
Oil Backlog	5.69	0.00	1.54	1.07	0.00	0.00	0.00	0.00
Energy Conservation	0.84	2.31	1.07	0.13	0.13	0.17	0.07	0.07
Gross Receipts Tax (7)	0.41	0.37	0.40	0.33	0.33	0.34	0.40	0.40
Total	\$80.37	\$72.53	\$79.52		\$65.27	\$67.66	\$78.06	

PROPOSED: April 1991 - September 1991

Base	Flu. Power		Tampa Electric		Outf Power		Merriman Fernandina	
	A Light	Corp.	Electric	Electric	Power	Flu. Public	Flu. Public	Flu. Public
Fuel (1)	47.28 (4)	44.96 (6)	30.34	25.82	42.87	17.22	19.20	19.20
Fuel (2)	28.39	20.27	25.82	1.36	26.18	51.77	34.71	34.71
Oil Backlog	6.31	0.00	1.36	1.39	0.00	0.00	0.00	0.00
Energy Conservation	1.35	2.34	1.39	0.33	0.33	0.31	0.00	0.00
Gross Receipts Tax (7)	0.43	0.39	0.40	0.40	0.33	0.35	0.40	0.40
Total	\$84.06	\$76.86	\$79.31		\$69.33	\$69.55	\$78.31	

DIFFERENCE

Base	Flu. Power		Tampa Electric		Outf Power		Merriman Fernandina	
	A Light	Corp.	Electric	Electric	Power	Flu. Public	Flu. Public	Flu. Public
Fuel (1)	1.68 (4)	0.00	0.00	-0.35	4.24	1.84	0.32	0.32
Fuel (2)	0.66	4.38	-0.18	0.00	0.00	0.00	0.00	0.00
Oil Backlog	0.82	0.00	-0.18	0.32	0.30	0.64	-0.07	-0.07
Energy Conservation	0.31	-0.07	0.32	0.00	0.01	0.01	0.00	0.00
Gross Receipts Tax (7)	0.02	0.02	0.00	0.00	0.02	0.01	0.00	0.00
Total	3.69	4.33	-0.21		4.66	1.89	0.25	

(1) Fuel costs include purchased power demand costs of 2.02¢ for Merriman and 0.87¢ per kWh for Fernandina allocated to the residential class.
(2) All classes except OSLD. (3) Adjustment for line loss. (4) PFL's Present base rates reflect the 1989 rate reduction effective Oct.-Mar. 1991.
(5) The expiration of that refund account for the \$1.68 increase in base rates for the period April-September 1991. (Docket No. 900474-ED)
(6) Present fuel rate for PFL reflects a mid-summer correction effective January 3, 1991. (6) PFL base rates reflect January 1, 1991 discontinuance of 1.38¢ rate reduction entered in Docket No. 891298-ED. (7) Additional 3.8¢ gross receipts tax effective 7/1/90. Gross receipts tax will increase an additional .25¢ effective 7/1/91. This increase is not reflected in the above typical bill.

FUEL ADJUSTMENT CENTS PER KWH BASED ON LINE LOSSES BY RATE GROUP

DIVISION OF ELECTRIC AND GAS

DATE: 2/4/91

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COMPANY	GROUP	RATE SCHEDULES	WITHOUT LINE LOSS MULTIPLIER			LINE LOSS MULTIPLIER	WITH LINE LOSS MULTIPLIER		Off/Peak
			Levelized	* On/Peak	Off/Peak		Levelized	On/Peak	
FP&L	A	RS-1,OS-1,SL-2	2.836	3.113	2.699	1.00136	2.839	3.117	2.703
	A-1	SL-1,OL-1	2.765	0.000	0.000	1.00136	2.769	0.000	0.000
	B	OSD-1	2.836	3.113	2.699	1.00132	2.839	3.117	2.702
	C	OSLD-1,CS-1	2.836	3.113	2.699	1.00048	2.837	3.114	2.700
	D	OSLD-2,CS-2,OS-2,MET	2.836	3.113	2.699	0.99475	2.821	3.096	2.683
	E	OSLD-3,CS-3	2.836	3.113	2.699	0.97155	2.755	3.024	2.622
	F	IST-1,ISST-1		3.113	2.699	0.99805		3.107	2.694
FPC	A	Distribution Secondary Delivery	2.919	3.959	2.425	1.00270	2.927	3.970	2.432
	A-1	OL-1,SL-1	2.719	0.000	0.000	1.00270	2.726	0.000	0.000
	B	Distribution Primary Delivery	2.919	3.959	2.425	0.99190	2.895	3.927	2.405
	C	Transmission Delivery	2.919	3.959	2.425	0.98150	2.865	3.886	2.380
TECO	A	RS,OS,TS	2.545	2.783	2.439	1.01470	2.582	2.824	2.475
	A-1	SL-1,2,3,OL-1,2	2.491	0.000	0.000	1.01470	2.528	0.000	0.000
	B	OSD,OSLD	2.545	2.783	2.439	0.99750	2.539	2.776	2.433
	C	IS-1,IS-3	2.545	2.783	2.439	0.98860	2.465	2.696	2.362
GULF	A	RS,OS,OSD,OS-3	2.386	2.811	2.478	1.01228	2.618	2.848	2.508
	B	LP	2.386	2.811	2.478	0.98106	2.537	2.758	2.431
	C	FX	2.386	2.811	2.478	0.96230	2.489	2.705	2.383
	D	OS-1,OS-2	2.507	0.000	0.000	1.01228	2.538	0.000	0.000
FPUC									
<u>Fernandina</u>	A	RS	5.871	0.000	0.000	1.00000	5.871	0.000	0.000
	B	OS	5.711	0.000	0.000	1.00000	5.711	0.000	0.000
	C	OSD	5.597	0.000	0.000	1.00000	5.597	0.000	0.000
	D	OL, OL-2, SL-2, SL-3, CSL	5.246	0.000	0.000	1.00000	5.246	0.000	0.000
	E	OSLD				(1)	(2)	4.810	
						(2)	\$3.77/CP KW		
<u>Marianna</u>	A	RST, RS	5.113	0.000	0.000	1.01260	5.177	0.000	0.000
	B	OS	4.836	0.000	0.000	0.99630	4.838	0.000	0.000
	C	OSD	4.431	0.000	0.000	0.99630	4.415	0.000	0.000
	D	OL, OL-2	3.087	0.000	0.000	1.01260	3.126	0.000	0.000
	E	SL-1, SL-2, SL-3	3.087	0.000	0.000	0.98810	3.050	0.000	0.000

(1) Group line losses reflected on schedule E1

(2) Informational Purpose Only-OSLD class is billed actual fuel cost

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FUEL AND PURCHASED POWER COST RECOVERY CLAUSE CALCULATION
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CLASSIFICATION	FLORIDA POWER & LIGHT COMPANY		
	Classification Associated \$	Classification Associated KWH	Classification Associated cents/KWH
1. Fuel Cost of System Net Generation (E3)	697,932,834	26,468,258,000	2.63687
2. Spent NUC Fuel Disposal Cost (E2)	6,087,542	6,087,542,000 (a)	0.10000
3. Coal Car Investment	245,152	0	0.00000
4. Adjustments to Fuel Cost	(1,140,324)	0	0.00000
5. TOTAL COST OF GENERATED POWER	703,125,204	26,468,258,000	2.65648
6. Fuel Cost of Purchased Power - Firm (E8)	251,406,700	11,825,300,000	2.12601
7. Energy Cost of Sch. C, X Economy Purchases (Broker) (E9)	15,000,800	603,200,000	2.48687
8. Energy Cost of Economy Purchases (Non-Broker) (E9)	1,092,500	41,200,000	2.65170
9. Energy Cost of Sch. E Purchases (E9)	0	0	0.00000
10. Capacity Cost of Sch. E Economy Purchases (E2)	0	0	0.00000
11. Payments to Qualifying Facilities (E8A)	34,206,000	958,000,000	3.57056
12. TOTAL COST OF PURCHASED POWER	301,706,000	13,427,700,000	2.24689
13. TOTAL AVAILABLE KWH		39,895,958,000	
14. Fuel Cost of Economy Sales (E7)	(7,901,000)	(195,000,000)	4.05179
15. Gain on Economy Sales - 80% (E7A)	(2,465,120)	(195,000,000)(a)	1.26416
16. Fuel Cost of Unit Power Sales (SL2 Partpts) (E7)	(1,840,200)	(237,000,000)	0.77646
17. Fuel Cost of Other Power Sales (E7)	(3,156,000)	(86,100,000)	3.66551
18. TOTAL FUEL COST AND GAINS OF POWER SALES	(15,362,320)	(518,100,000)	2.96513
19. Net Inadvertant Interchange (E4)	0	0	0.00000
20. TOTAL FUEL AND NET POWER TRANSACTIONS	989,468,884	39,377,858,000	2.51275
21. Net Unbilled (E4)	(11,008,503)(a)	(438,105,000)	-0.03063
22. Company Use (E4)	2,968,417 (a)	118,134,000	0.00826
23. T & D Losses (E4)	72,528,069 (a)	2,886,397,000	0.20183
24. Adjusted System KWH Sales	989,468,884	35,935,221,000	2.75348
25. Wholesale KWH Sales	12,546,861	455,672,000	2.75349
26. Jurisdictional KWH Sales	976,922,023	35,479,549,000	2.75348
27. Jurisdictional KWH Sales Adjusted for Line Loss - 1.00035	977,263,946	35,479,549,000	2.75444
28. True-up * (derived in Attachment C)	13,306,574	35,479,549,000	0.03750
29. Total Jurisdictional Fuel Cost	990,570,520	35,479,549,000	2.79190
30. Revenue Tax Factor			1.01652
31. Fuel Cost Adjusted for Taxes			2.83800
32. GPIF*	(854,836)	35,479,549,000	-0.00240
33. Total fuel cost including GPIF	989,715,684	35,479,549,000	2.83560
34. Total Fuel Cost Factor Rounded to the Nearest .001 cents per KWH (used in attachment B, pages 1 and 2 of 9)			2.836

*Based on Jurisdictional Sales (a) included for informational purposes only.
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CLASSIFICATION	FLORIDA POWER CORPORATION		
	Classification Associated \$	Classification Associated KWH	Classification Associated cents/KWH
1. Fuel Cost of System Net Generation (E3)	333,260,782	13,971,180,000	2.38534
2. Spent NUC Fuel Disposal Cost (E3A)	2,441,705	2,441,705,000 (a)	0.10000
3. Coal Car Investment	0	0	0.00000
4. Adjustments to Fuel Cost	0	0	0.00000
5. TOTAL COST OF GENERATED POWER	335,702,487	13,971,180,000	2.40282
6. Fuel Cost of Purchaser's Power - Firm (E8)	86,730	840,000	10.32500
7. Energy Cost of Sch. C, X Economy Purchases (Broker) (E9)	26,348,720	506,370,000	5.20345
8. Energy Cost of Economy Purchases (Non-Broker) (E9)	6,500,710	189,823,000	3.42462
9. Energy Cost of Sch. E Purchases (E9)	19,367,115	904,700,000	2.14072
10. Capacity Cost of Sch. E Economy Purchases (E9)	10,800,000	904,700,000 (a)	1.19377
11. Payments to Qualifying Facilities (E8A)	20,424,638	435,600,000	4.68885
12. TOTAL COST OF PURCHASED POWER	83,527,913	2,037,333,000	4.09987
13. TOTAL AVAILABLE KWH		16,008,513,000	
14. Fuel Cost of Economy Sales (E7)	(9,863,460)	(330,000,000)	2.98893
14a. Gain on Economy Sales -BOX (E7A)	(724,800)	(330,000,000)(a)	0.21964
15. Fuel Cost of Other Power Sales (E7)	0	0	0.00000
15a. Gain on Other Power Sales (E7)	0	0 (a)	0.00000
16. Fuel Cost of Seminole Backup Sales (E7)	(216,550)	(3,816,000)	5.67479
16a. Gain on Seminole Back-up Sales (E7B)	(1,459,150)	(3,816,000)(a)	38.23768
17. Fuel Cost of Seminole Supplemental Sales (E7)	(5,671,208)	(125,497,000)	4.51900
18. TOTAL FUEL COST AND GAINS OF POWER SALES	(17,935,168)	(459,313,000)	3.90478
19. Net Inadvertent Interchange (E4)	0	0	
20. TOTAL FUEL AND NET POWER TRANSACTIONS	401,295,232	15,549,200,000	2.58081
21. Net Unbilled (E4)	10,211,142 (a)	(395,658,000)	0.07312
22. Company Use (E4)	2,361,432 (a)	(91,500,000)	0.01691
23. T & D Losses (E4)	28,307,143 (a)	(1,096,836,000)	0.20270
24. Adjusted System KWH Sales	401,295,232	13,965,206,000	2.87354
25. Wholesale KWH Sales (Excluding Seminole Supplemental)	(17,429,724)	(605,320,000)	2.87942
26. Jurisdictional KWH Sales	383,865,508	13,359,886,000	2.87327
27. Jurisdictional KWH Sales Adjusted for Line Loss - 1.0014	384,402,920	13,359,886,000	2.87729
28. Prior Period True-Up *	(2,264,863)	13,359,886,000	-0.01695
28a. Miscellaneous True-Up	0	0	0.00000
29. Total Jurisdictional Fuel Cost	382,138,057	13,359,886,000	2.86034
30. Revenue Tax Factor			1.01652
31. Fuel Cost Adjusted for Taxes			2.90760
32. GPIF*	1,462,116	13,359,886,000	0.01090
33. Total fuel cost including GPIF	383,600,173	13,359,886,000	2.91850
34. Total Fuel Cost Factor Rounded to the Nearest .001 cents per KWH (used in Attachment B, pages 1 and 2 of 9)			2.919

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CLASSIFICATION	Classification Associated \$	TAMPA ELECTRIC COMPANY	
		Classification Associated KWH	Classification Associated cents/KWH
1. Fuel Cost of System Net Generation (E3)	199,843,866	8,907,857,000	2.24346
2. Spent NUC Fuel Disposal Cost (E3A)	0	0	0.00000
3. Coal Car Investment	0	0	0.00000
4. Adjustments to Fuel Cost	0	0	0.00000
5. TOTAL COST OF GENERATED POWER	199,843,866	8,907,857,000	2.24346
6. Fuel Cost of Purchased Power - Firm (E8)	1,800,300	16,810,000	10.70970
7. Energy Cost of Sch. C, X Economy Purchases (Broker) (E9)	1,088,700	29,831,000	3.64956
8. Energy Cost of Economy Purchases (Non-Broker) (E9)	0	0	0.00000
9. Energy Cost of Sch. E Purchases (E9)	0	0	0.00000
10. Capacity Cost of Sch. E Economy Purchases	0	0 (a)	0.00000
11. Payments to Qualifying Facilities (E8A)	8,758,100	210,861,000	4.15349
12. TOTAL COST OF PURCHASED POWER	11,647,100	257,502,000	4.52311
13. TOTAL AVAILABLE KWH		9,165,359,000	
14. Fuel Cost of Economy Sales (E7)	19,062,900	1,034,931,000	1.84195
15. Gain on Economy Sales - 80% (E7A)	6,024,880	1,034,931,000 (a)	0.58215
16. Fuel Cost of Schedule D Sales (E7)	2,171,400	105,758,000	2.05318
16a. Fuel Cost of Schedule J Sales (E7)	6,491,000	305,423,000	2.12525
17. Fuel Cost of Other Power Sales (E7)			0.00000
18. TOTAL FUEL COST AND GAINS OF POWER SALES	33,750,180	1,446,112,000	2.33386
19. Net Inadvertent Interchange (E4)	0	26,506,000	
19b. Interchange and Wheeling Losses			
20. TOTAL FUEL AND NET POWER TRANSACTIONS	177,740,786	7,692,741,000	2.31050
21. Net Unbilled (E4)	0 (a)	0	0.00000
22. Company Use (E4)	470,510 (a)	20,364,000	0.00657
23. T & D Losses (E4)	11,858,727 (a)	513,297,000	0.16566
24. Adjusted System KWH Sales	177,740,786	7,159,080,000	2.48273
25. Wholesale KWH Sales	0	0	0.00000
26. Jurisdictional KWH Sales	177,740,786	7,159,080,000	2.48273
27. Jurisdictional KWH Sales Adjusted for Line Loss - 0	177,740,786	7,159,080,000	2.48273
28. True-up * (derived in Attachment C)	(5,036,606)	7,159,080,000	-0.07035
29. Pyramid Coal Contract Buyout Adjustment	6,469,043	7,159,080,000	0.09036
30. Total Jurisdictional Fuel Cost	179,173,223	7,159,080,000	2.50274
31. Revenue Tax Factor			1.01652
32. Fuel Cost Adjusted for Taxes	182,133,165		2.54409
33. GPIF * (Already adjusted for taxes)	99,514	7,159,080,000	0.00139
34. Total Fuel Cost including GPIF	182,232,679	7,159,080,000	2.54548
35. Total Fuel Cost Factor Rounded to the Nearest .001 cents per KWH (used in Attachment B, pages 1 and 2 of 9)			2.545

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CLASSIFICATION	Classification Associated \$	GULF POWER COMPANY Classification Associated KWH	Classification Associated cents/KWH
1. Fuel Cost of System Net Generation (E3)	125,206,482	5,910,400,000	2.1184
2. Spent NUC Fuel Disposal Cost (E13)	0	0	0.0000
3. Adjustments to Fuel Cost	0	0	0.0000
4. TOTAL COST OF GENERATED POWER	125,206,482	5,910,400,000	2.1184
5. Fuel Cost of Purchased Power - Firm (E8)	0	0	0.0000
6. Energy Cost of Sch. C, X Economy Purchases (Broker) (E9)	8,696,542	498,800,000	1.7435
7. Energy Cost of Economy Purchases (Non-Broker) (E9)	0	0	0.0000
8. Energy Cost of Sch. E Purchases (E9)	0	0	0.0000
9. Capacity Cost of Sch. E Economy Purchases (E2)	0	0	0.0000
10. Payments to Qualifying Facilities (E9A)	0	0	0.0000
11. TOTAL COST OF PURCHASED POWER	8,696,542	498,800,000	1.7435
12. TOTAL AVAILABLE KWH (line 4 + line 11)		6,409,200,000	
13. Fuel Cost of Economy Sales (E7)	(1,262,100)	(65,070,000)	1.9396
14. Gain on Economy Sales - 80% (E7A)	(67,200)	(21,320,000)(a)	0.3152
15. Fuel Cost of Unit Power Sales (E7)	(15,037,370)	(741,120,000)	2.0290
16. Fuel Cost of Other Power Sales (E7)	(14,845,262)	(780,846,000)	1.9017
17. TOTAL FUEL COST AND GAINS OF POWER SALES	(31,211,932)	(1,586,836,000)	1.9669
18. Net Inadvertent Interchange (E4)	0		
19. TOTAL FUEL AND NET POWER TRANSACTIONS	102,691,092	4,822,364,000	2.1295
20. Net Unbilled (E4)	0	0	0.0000
21. Company Use (E4)	208,393 (a)	9,786,000	2.1295
22. T & D Losses (E4)	6,917,383 (a)	324,836,000	2.1295
23. Adjusted System KWH Sales	102,691,092	4,487,742,000	2.2883
24. Wholesale KWH Sales	3,514,188	153,572,000	2.2883
25. Jurisdictional KWH Sales	99,176,904	4,334,170,000	2.2883
26. Jurisdictional KWH Sales Adjusted for Line Loss - 1.00140	99,315,752	4,334,170,000	2.2915
27. True-up *	10,859,682	4,334,170,000	0.2506
28. Total Jurisdictional Fuel Cost	110,175,434	4,334,170,000	2.5421
29. Revenue Tax Factor			1.01652
30. Fuel Cost Adjusted for Taxes			2.5841
31. GPIF *	72,091	4,334,170,000	0.0017
32. Total Fuel Cost including GPIF	110,247,525	4,334,170,000	2.5858
33. Total Fuel Cost Factor Rounded to the Nearest .001 cents per KWH (used in Attachment B, pages 1 and 2 of 9)			2.586

*Based on Jurisdictional Sales (a) included for informational purposes only.
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CLASSIFICATION	-----FLORIDA PUBLIC UTILITIES (MARIANNA)-----		
	Classification Associated \$	Classification Associated KWH	Classification Associated cents/KWH
1. Fuel Cost of System Net Generation (E2)	0	300,000	0.00000
2. Spent NUC Fuel Disposal Cost (E3A)	0	0	0.00000
3. Coal Car Investment	0	0	0.00000
4. Adjustments to Fuel Cost	0	0	0.00000
5. TOTAL COST OF GENERATED POWER	0	300,000	0.00000
6. Fuel Cost of Purchased Power - Firm (E8)	3,152,005	136,740,000	2.30511
7. Energy Cost of Sch. C, I Economy Purchases (Broker) (E9)	0	0	0.00000
8. Energy Cost of Economy Purchases (Non-Broker) (E9)	0	0	0.00000
9. Energy Cost of Sch. E Purchases (E9)	0	0	0.00000
10. Demand & Non Fuel Cost of Purchased Power (E2)	2,944,191	136,740,000 (a)	2.1113
10a. Demand Costs of Purchased Power	1,998,750 (a)		
10b. Non-Fuel Energy & Customer Costs of Purchased Power	945,441 (a)		
11. Energy Payments to Qualifying Facilities (E8A)	0	0	0.00000
12. TOTAL COST OF PURCHASED POWER	6,096,196	136,740,000	4.45824
13. TOTAL AVAILABLE KWH	6,096,196	137,040,000	4.44848
14. Fuel Cost of Economy Sales (E7)	0	0	0.00000
15. Gain on Economy Sales - BOX (E7A)	0	0	0.00000
16. Fuel Cost of Unit Power Sales (E7)	0	0	0.00000
17. Fuel Cost of Other Power Sales (E7)	0	0	0.00000
18. TOTAL FUEL COST AND GAINS OF POWER SALES	0	0	0.00000
19. Net Inadvertant Interchange (E4)			
20. TOTAL FUEL AND NET POWER TRANSACTIONS	6,096,196	137,040,000	4.44848
21. Net Unbilled (E4)	101,158 (a)	2,274,000	0.07329
22. Company Use (E4)	3,336 (a)	75,000	0.00258
23. T & D Losses (E4)	243,866 (a)	5,482,000	0.18874
24. Adjusted System KWH Sales	6,096,196	129,209,000	4.71809
25. Less Total Demand Cost Recovery	2,085,741	0	0.00000
26. Jurisdictional KWH Sales	4,010,455	129,209,000	3.10385
27. Jurisdictional KWH Sales Adjusted for Line Loss - 0	4,010,455	129,209,000	3.10385
28. True-up * (derived in Attachment C)	(86,530)	129,209,000	-0.06697
29. Total Jurisdictional Fuel Cost	3,923,925	129,209,000	3.03688
30. Revenue Tax Factor			1.01652
31. Fuel Cost Adjusted for Taxes	3,499,562	129,209,000	3.08705
32. GPIF *	0	129,209,000	0.00000
33. Total Fuel Cost Including GPIF	3,923,925	129,209,000	3.08705
34. Total Fuel Cost Factor Rounded to the Nearest .001 cents per KWH (used in Attachment B, pages 1 and 2 of 9)			3.087

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CLASSIFICATION	-----FLORIDA PUBLIC UTILITIES (FERNANDINA)-----		
	Classification Associated \$	Classification Associated KWH	Classification Associated cents/KWH
1. Fuel Cost of System Net Generation (E3)	0	0	0.00000
2. Spent NUC Fuel Disposal Cost (E2)	0	0	0.00000
3. Coal Car Investment	0	0	0.00000
4. Adjustments to Fuel Cost	0	0	0.00000
5. TOTAL COST OF GENERATED POWER	0	0	0.00000
6. Fuel Cost of Purchased Power - Firm (E8)	4,022,857	100,571,000	4.00002
7. Energy Cost of Sch. C, X Economy Purchases (Broker) (E9)	0	0	0.00000
8. Energy Cost of Economy Purchases (Non-Broker) (E9)	0	0	0.00000
9. Energy Cost of Sch. I Purchases (E9)	0	0	0.00000
10. Demand & Non Fuel Cost of Purchased Power	1,947,958	100,571,000	1.93690
10a. Demand Costs of Purchased Power (E2)	1,126,800 (a)		
10b. Non Fuel Energy and Customer Costs of Purchased Power (E2)	821,158 (a)		
11. Energy Payments to Qualifying Facilities (E8A)	1,218,000	30,000,000	4.06000
12. TOTAL COST OF PURCHASED POWER	7,188,815	130,571,000	5.50568
13. TOTAL AVAILABLE KWH		130,571,000	
14. Fuel Cost of Economy Sales (E7)	0	0	0.00000
15. Gain on Economy Sales - 80% (E7A)	0	0	0.00000
16. Fuel Cost of Unit Power Sales (E7)	0	0	0.00000
17. Fuel Cost of Other Power Sales (E7)	0	0	0.00000
18. TOTAL FUEL COST AND GAINS OF POWER SALES	0	0	0.00000
19. Net Inadvertent Interchange (E4)			
20. TOTAL FUEL AND NET POWER TRANSACTIONS	7,188,815	130,571,000	5.50568
21. Net Unbilled (E4)	124,759 (a)	2,266,000	0.10365
22. Company Use (E4)	6,001 (a)	109,000	0.00499
23. T & D Losses (E4)	431,370 (a)	7,835,000	0.35840
24. Adjusted System KWH Sales	7,188,815	120,361,000	5.97271
25. Wholesale KWH Sales	0	0	0.00000
26. Jurisdictional KWH Sales	7,188,815	120,361,000	5.97271
27. Jurisdictional KWH Sales Adjusted for Line Loss - 0	7,188,815	120,361,000	5.97271
27a. GSLD KWH Sales (E11)		12,900,000	
27b. Other Classes KWH Sales (E11)		107,461,000	
27c. GSLD CP KW		72,000,000	
28. GPIF			
29. True-up *	(206,987)	120,361,000	-0.17197
30. Total Jurisdictional Fuel Cost	6,981,828	120,361,000	5.80074

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ORDER NO. 24126
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FUEL AND PURCHASED POWER COST RECOVERY CLAUSE CALCULATION
 ESTIMATED FOR THE PERIOD: April 1991 - September 1991

DIVISION OF ELECTRIC AND GAS
 DATE: 2/4/91
 PAGE 9 OF 9

CLASSIFICATION	-----FLORIDA PUBLIC UTILITIES (FERMANDINA)-----		
	Classification Associated \$	Classification Associated KWH	Classification Associated cents/KWH
30a. Demand Purchased Power Costs (line 10a)	1,126,800 (a)		
30b. Non-Demand Purchased Power Costs (lines 6+10b+11)	6,062,015 (a)		
30c. True-up Over/Under Recovery (line 29)	(206,987)(a)		
31. Total Demand Costs	1,126,800		
32. GSLD Portion of Demand Costs Including line losses (line 27c * \$3.708)	266,976	72,000 (KW)	\$3.71/KW
33. Balance to Other Customers	859,824	107,461,000	0.80013
34. Total Non-Demand Costs (line 30b)	6,062,015		
35. Total KWH Purchased (line 12)		130,571,000	
36. Average Cost per KWH Purchased			4.64270
37. Avg. Cost Adjusted for Transmission line losses (line 36 * 1.03)			4.78198
38. GSLD Non-Demand Costs (line 27a * line 37)	616,160	12,900,000	4.77644
39. Balance to Other Customers	5,445,855	107,461,000	5.06775
40a. Total GSLD Demand Costs (Line 32)	266,976	72,000	\$3.71
40b. Revenue Tax Factor			1.01652
40c. GSLD Demand Purchased Power factor adjusted for taxes and rounded			3.77
40d. Total Current GSLD Non-Demand Costs (line 38)	616,160	12,900,000	4.77644
40e. Total Non-Demand Costs including true-up	616,160	12,900,000	4.77644
40f. Revenue Tax Factor			1.01652
40g. GSLD Non-demand costs adjusted for taxes			4.85534
41a. Total Demand and Non-Demand Purchased Power Costs of other classes (lines 33 + 39)	6,305,679	107,461,000	5.86788
41b. Less: Total Demand Cost Recovery	814,253 (a)		
41c. Total Other Costs to be Recovered	5,491,426 (a)	107,461,000	5.11016
41d. Other Classes' Portion of True-up (line 30 C)	(206,987)	107,461,000	-0.19262
41e. Total Demand and Non-Demand Costs including True-up	5,284,439	107,461,000	4.91754
42. Revenue tax factor			1.01652
			4.99878
43. Other Classes Purchased Power Factor adjusted for taxes to the Nearest .001 cents per KWH (used in Attachment B, pages 1 and 2 of 9)			4.999

*Based on Jurisdictional Sales (a) included for informational purposes only.
 Effective dates for billing purposes: April 1, 1991 - September 30, 1991

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ORDER NO. 24126
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FUEL ADJUSTMENT - DOCKET NO. 910001-EI
 FINAL AND PROJECTED TRUE-UPS
 APRIL 1990 - SEPTEMBER 1990 AND OCTOBER 1990 - MARCH 1991
 TO BE INCLUDED DURING THE PERIOD APRIL 1991 - SEPTEMBER 1991
 FEBRUARY 1991 HEARINGS

	APRIL 1990 - SEPTEMBER 1990			PROJECTED		TOTAL	MWH SALES 4/91 - 9/91	EFFECT ON ADJ. FACTOR CENTS/MWH
	PROJECTED TRUE-UP	ACTUAL TRUE-UP	FINAL TRUE-UP	10/90 - 3/91	TRUE-UP			
FLORIDA POWER & LIGHT COMPANY								
COMPANY				\$0 **	(\$13,306,574)(U)	(\$13,306,574)(U)	35,479,549	0.0375
STAFF				\$0	(\$13,306,574)(U)	(\$13,306,574)(U)	35,479,549	0.0375
PUBLIC COUNSEL				\$0	(\$13,306,574)(U)	(\$13,306,574)(U)	35,479,549	0.0375
FLORIDA POWER CORPORATION								
COMPANY	(\$15,123,509)(U)	(\$5,804,906)(U)	\$8,318,603 (O)	(\$5,053,740)(U)	\$2,264,863 (O)	13,359,886	(0.0170)	
STAFF	(\$15,123,509)(U)	(\$5,804,906)(U)	\$8,318,603 (O)	(\$5,053,740)(U)	\$2,264,863 (O)	13,359,886	(0.0170)	
PUBLIC COUNSEL	(\$15,123,509)(U)	(\$5,804,906)(U)	\$8,318,603 (O)	(\$5,053,740)(U)	\$2,264,863 (O)	13,359,886	(0.0170)	
FLORIDA PUBLIC UTILITIES COMPANY								
FERNANDINA BEACH:								
COMPANY	\$11,270 (O)	\$280,079 (O)	\$268,809 (O)	(\$61,822)(U)	\$206,987 (O)	107,461	(0.1228)	
STAFF	\$11,270 (O)	\$280,079 (O)	\$268,809 (O)	(\$61,822)(U)	\$206,987 (O)	107,461	(0.1228)	
PUBLIC COUNSEL	\$11,270 (O)	\$280,079 (O)	\$268,809 (O)	(\$61,822)(U)	\$206,987 (O)	107,461	(0.1228)	
MARIANNA:								
COMPANY	\$91,854 (O)	\$422,156 (O)	\$330,302 (O)	(\$243,772)(U)	\$86,530 (O)	129,209	(0.0670)	
STAFF	\$91,854 (O)	\$422,156 (O)	\$330,302 (O)	(\$243,772)(U)	\$86,530 (O)	129,209	(0.0670)	
PUBLIC COUNSEL	\$91,854 (O)	\$422,156 (O)	\$330,302 (O)	(\$243,772)(U)	\$86,530 (O)	129,209	(0.0670)	
GULF POWER COMPANY								
COMPANY (*)	\$3,250,788 (O)	(\$1,272,141)(U)	(\$5,169,191)(U)*	(\$5,690,491)(U)	(\$10,859,682)(U)	4,334,179	0.2506	
STAFF	\$3,250,788 (O)	(\$1,272,141)(U)	(\$5,169,191)(U)*	(\$5,690,491)(U)	(\$10,859,682)(U)	4,334,179	0.2506	
PUBLIC COUNSEL	\$3,250,788 (O)	(\$1,272,141)(U)	(\$5,169,191)(U)*	(\$5,690,491)(U)	(\$10,859,682)(U)	4,334,179	0.2506	
TAMPA ELECTRIC COMPANY								
COMPANY	(\$7,879,225)(U)	(\$2,857,892)(U)	\$5,021,333 (O)	\$15,273 (O)	\$5,036,606 (O)	7,159,080	(0.0704)	
STAFF	(\$7,879,225)(U)	(\$2,857,892)(U)	\$5,021,333 (O)	\$15,273 (O)	\$5,036,606 (O)	7,159,080	(0.0704)	
PUBLIC COUNSEL	(\$7,879,225)(U)	(\$2,857,892)(U)	\$5,021,333 (O)	\$15,273 (O)	\$5,036,606 (O)	7,159,080	(0.0704)	

(O) * OVERRECOVERY TO BE REFUNDED
 (*) FINAL TRUE-UP INCLUDES \$646,262 FOR SPECIAL CONTRACT RECOVERY APRIL 1990 - SEPTEMBER 1990 (APPROVED IN ORDERS NO. 19813 AND 20178)
 ** THE FINAL TRUE-UP AMOUNT FOR THE PERIOD APRIL 1, 1990 THROUGH SEPTEMBER 30, 1990, (\$9,338,573)(U), WAS INCLUDED IN THE MIDCOURSE CORRECTION THAT WAS APPROVED IN ORDER NO. 23906, DATED DECEMBER 20, 1990.

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FOR THE PERIOD APRIL 1990 - SEPTEMBER 1990

	Estimated/Actual	Actual	Difference	Projected	Estimated/Actual	Difference	Total True-up
1. Jurisdictional KWH Sales	33,968,492,627	34,584,960,768	616,468,161	31,776,275,000	21,394,849,475	(331,375,525)	285,082,636
2. 080 Revenue Applicable to the Period	\$186,382,670	\$180,306,182	\$2,923,522	\$184,900,348	\$180,425,384	(\$4,474,964)	(\$1,551,442)
3. Jurisdictional Oil Backout Cost	\$182,776,128	\$179,215,233	(3,560,895)	\$184,900,348	\$205,084,076	20,183,728	\$16,622,833
4. True-up Provision for this Period Over/(Under) Collection	\$3,606,542	\$10,090,959	6,484,417	\$0	(\$24,658,692)	(24,658,692)	(\$18,174,275)
5. Interest Provision for this Period	\$499,796	\$592,090	101,294	\$0	\$111,181	111,181	\$212,475
6. End of Period Total Net True-up	\$4,097,338	\$10,683,049	\$6,585,711	\$0	(\$24,547,511)	(\$24,547,511)	(\$17,961,800)

OIL BACKOUT
DOCKET NO. 910001-EI
FEBRUARY 1991 HEARINGS
FLORIDA POWER & LIGHT COMPANY
FOR THE PERIOD OCTOBER 1990 - MARCH 1991

	Estimated/Actual	Difference	Total True-up
Total Cost Recovery	\$111,863,769		
Total KWH Sales	33,933,221		
Cost - Cents/KWH	0.5696		
True-up Retail KWH Sales	\$17,961,800		
Cost - Cents/KWH	35,479,549		
Total Cost - C/KWH	0.6402		
Revenue Tax Factor	1.0165		
OBC Factor	0.6508		

TO BE INCLUDED DURING THE
APRIL 1991 - SEPTEMBER 1991 PERIOD

OBC Factor Rounded
STAFF
0.651
AGREE

FOR THE PERIOD APRIL 1990 - SEPTEMBER 1990

	Estimated/Actual	Actual	Difference	Projected	Estimated/Actual	Difference	Total True-up
1. Jurisdictional KWH Sales	7,007,729,000	7,104,391,000	96,662,000	6,467,331,000	6,509,470,000	42,139,000	138,801,000
2. 080 Revenue Applicable to the Period	\$8,869,902	\$8,984,963	\$115,061	\$9,798,154	\$8,429,986	(\$1,368,168)	(\$1,253,107)
3. Jurisdictional Oil Backout Cost	\$8,167,057	\$7,943,644	(223,413)	\$9,798,154	\$10,570,467	772,333	\$548,920
4. True-up Provision for this Period Over/(Under) Collection	\$702,845	\$1,041,319	338,474	\$0	(\$2,140,501)	(2,140,501)	(\$1,802,027)
5. Interest Provision for this Period	\$0	\$0	0	\$0	\$0	0	\$0
6. End of Period Total Net True-up	\$702,845	\$1,041,319	\$338,474	\$0	(\$2,140,501)	(\$2,140,501)	(\$1,802,027)

TAMPA ELECTRIC COMPANY
FOR THE PERIOD OCTOBER 1990 - MARCH 1991

	Estimated/Actual	Difference	Total True-up
Total Cost Recovery	\$7,184,887		
Total KWH Sales	7,159,080		
Cost - Cents/KWH	0.1087		
True-up Retail KWH Sales	\$1,802,027		
Cost - Cents/KWH	7,159,080		
Total Cost - C/KWH	0.1339		
Revenue Tax Factor	1.0165		
OBC Factor	0.1361		

TO BE INCLUDED DURING THE
APRIL 1991 - SEPTEMBER 1991 PERIOD

OBC Factor Rounded
STAFF
0.136
AGREE