

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Conservation Cost Recovery)	DOCKET NO. 910002-EG
Clause.)	ORDER NO. 24190
<hr/>		ISSUED: 03/04/91

The following Commissioners participated in the disposition of this matter:

THOMAS M. BEARD, Chairman
 BETTY EASLEY
 MICHAEL McK. WILSON

**ORDER APPROVING CERTAIN ENERGY
 CONSERVATION COST RECOVERY**

BY THE COMMISSION:

As part of the continuing fuel cost recovery, oil backout cost recovery, conservation cost recovery, and purchased gas recovery proceedings, hearings are held in February and August of each year in this docket and in two related dockets. Pursuant to Notice, a hearing was held in this docket and in Dockets Nos. 910001-EI and 910003-GU on February 21, 1991.

Florida Power Corporation (FPC), Florida Power & Light Company (FPL), Florida Public Utilities Company (FPUC), Gulf Power Company (Gulf), Tampa Electric company (TECO), Chesapeake Utilities Corporation, Florida Division (CUC), City Gas Company (CGC), Peoples Gas System, Inc. (PGS), St. Joe Natural Gas Company (SJNG) and West Florida Natural Gas Company (WFNG) submitted testimony and/or exhibits in support of their proposed net true-up amounts, projected end-of-period net true-up amounts and their conservation cost recovery factors. Prior to the hearing, Staff, the Office of Public Counsel (OPC), and the utilities agreed upon the correct figures for all utilities except Tampa Electric Company and City Gas Company.

Undercollection of Regulatory Assessment Fee

Commission Staff raised an issue concerning the appropriateness of recovering the undercollection of regulatory fees by natural gas utilities offering approved conservation programs due to an increase in the regulatory assessment fee from 1/8% to 3/8% of gross revenues. The affected period was from January 1, 1990 through September 30, 1990.

DOCUMENT NUMBER-DATE

02120 MAR -4 1991

FPSC-RECORDS/REPORTING

ORDER NO. 24190
DOCKET NO. 910002-EG
PAGE 2

The parties stipulated to an affirmative answer on the question of recovery. We accept this stipulation and find that the following amounts should be included in the current true-up period as follows:

CUC: \$ 498 underrecovery.
CGC: \$1,398 underrecovery.
PGS: \$8,961 underrecovery.
SJNG: Amount immaterial.
WFNG: \$ 492 underrecovery.

Tampa Electric Company

In its petition, Tampa Electric Company has proposed a revision to its method of allocating conservation costs. The revision allocates a portion of the fuel cost savings achieved via conservation to the interruptible customers who receive the benefit of that savings. Currently, TECO's interruptible customers are excluded from conservation cost recovery. We find that the proposed revision fairly apportions the fuel cost savings to the interruptible customers. Accordingly we approve the proposed methodology. TECO's cost recovery factors approved in this Order reflect this change.

City Gas Company

Commission Staff raised an issue (Number 6 in the Prehearing Order) and the Office of Public Council raised three issues (Numbers 7a, 7b, and 7c in the Prehearing Order) concerning the operation, cost-effectiveness, prudence, and appropriateness for cost-recovery of City Gas Company's conservation programs. Staff asked that the issues be deferred until the August 1991 hearing to enable the parties to conduct further discovery. Staff also asked that City Gas' conservation cost recovery be held subject to refund pending a determination that the programs were being operated in a cost-effective manner. The Office of Public Counsel asked that a separate investigative docket be opened and that all conservation revenues collected by City Gas since October, 1988 be held subject to refund pending resolution of this investigative docket.

City Gas responded by saying that any concerns that Public Counsel has concerning City Gas' conservation programs can be adequately raised and answered in this docket, and that no separate

ORDER NO. 24190
 DOCKET NO. 910002-EG
 PAGE 3

investigative docket was needed. City Gas further indicated that there is no need to hold any portion of the company's conservation cost recovery "subject to refund" because the Commission has interpreted its authority to include making adjustments to cost recovery amounts based on prudence findings after approval of the cost recovery. After some testimony by Mr. Terry Anderson on behalf of City Gas Company, the parties agreed that Commission jurisdiction over these revenues is on-going. That is, expenses approved for recovery through the energy conservation cost recovery docket are subject to subsequent adjustment based on findings concerning prudence. Rather than open a separate investigative docket, we defer these issues pertaining to City Gas Company's conservation cost recovery until the August, 1991 hearing. This will enable the parties to more specifically frame the issues and conduct more complete discovery concerning them.

Adjusted True-ups, Projected True-ups and Cost Recovery Factors

The parties stipulated to conservation cost recovery amounts with respect to the various periods. We accept the stipulation. We find the appropriate conservation cost recovery adjusted net true-up amounts for the period April 1990 through September 1990 to be as follows:

<u>FPC</u> :	\$	12,374	overrecovery.
<u>FPL</u> :	\$	444,348	underrecovery.
<u>FPUC</u> :	\$	2,330	underrecovery (Marianna).
	\$	7,900	overrecovery (Fernandina).
<u>GULF</u> :	\$	197,413	overrecovery.
<u>TECO</u> :	\$	75,974	underrecovery.
<u>CUC</u> :	\$	21,512	overrecovery.
<u>CGC</u> :	\$	80,577	underrecovery.
<u>PGS</u> :	\$	1,146,599	overrecovery.
<u>SJNG</u> :	\$	1,140	underrecovery.
<u>WFNG</u> :	\$	83,938	overrecovery.

ORDER NO. 24190
 DOCKET NO. 910002-EG
 PAGE 4

We find the appropriate projected end-of-period total net true-up amounts for the period October, 1990 through March, 1991 to be as follows:

FPC: \$ 781,448 underrecovery.
FPL: \$5,080,298 underrecovery.
FPUC: \$ 2,563 underrecovery (Marianna).
 \$ 12,068 overrecovery (Fernandina).
GULF: \$ 30,816 underrecovery.
TECO: \$ 861,455 underrecovery.
CUC: \$ 32,524 overrecovery.
CGC: \$ 19,939 underrecovery.
PGS: \$ 839,307 overrecovery.
SJNG: \$ 5,057 underrecovery.
WFNG: \$ 103,123 overrecovery.

With respect to the electric utilities we find the appropriate cost recovery factors for the period April, 1991 through September, 1991 to be as follows:

FPC: .224 cents/kWh.
FPL: .135 cents/kWh.
FPUC: .021 cents/kWh. (Marianna).
 .000 cents/kWh. (Fernandina).
GULF: .033 cents/kWh
TECO: .139 cents/kWh (Firm).
 .008 cents/kWh (Interruptible).

ORDER NO. 24190
 DOCKET NO. 910002-EG
 PAGE 5

With respect to the natural gas utilities we find the appropriate cost recovery factors to be as follows:

CUC:

<u>Rate Class</u>	<u>ECCR Factor Cents/Therm</u>
GS Residential	3.171
AC Residential	3.119
GS Commercial	1.107
GS Commercial Large Volume	0.576
GS Industrial	0.286

CGC:

<u>Rate Class</u>	<u>ECCR Factor Cents/Therm</u>
Residential	5.439
Commercial	1.552

PGS:

<u>Rate Class</u>	<u>ECCR Factor Cents/Therm</u>
Residential	3.864
Commercial	1.536
Commercial-Large Volume 1	0.937
Commercial-Large Volume 2	0.648

SJNG:

<u>Rate Class</u>	<u>ECCR Factor Cents/Therm</u>
Residential	3.883
Commercial	5.500
Commercial-Large Volume	3.125

WFNG:

<u>Rate Class</u>	<u>ECCR Factor Cents/Therm</u>
Residential	1.986
Commercial	0.546
Industrial	0.184

A calculation worksheet detailing the true-up amounts and factors for the natural gas utilities is attached to this Order as Attachment A. A calculation worksheet detailing the true-up amounts and factors for the electric utilities is attached to this Order as Attachment B.

ORDER NO. 24190
DOCKET NO. 910002-EG
PAGE 6

In consideration of the foregoing, it is

ORDERED by the Florida Public Service Commission that the findings and stipulations set forth in the body of this Order are hereby approved. It is further

ORDERED that the utilities named herein are authorized to collect the conservation cost recovery amounts and factors approved herein for bills rendered from meter readings taken between April 1, 1991 through September 30, 1991.

By ORDER of the Florida Public Service Commission, this 4th day of March, 1991.



STEVE TRIBBLE, Director
Division of Records and Reporting

(S E A L)
910002f.tl
RVE

NOTICE OF FURTHER PROCEEDINGS OR JUDICIAL REVIEW

The Florida Public Service Commission is required by Section 120.59(4), Florida Statutes, to notify parties of any administrative hearing or judicial review of Commission orders that is available under Sections 120.57 or 120.68, Florida Statutes, as well as the procedures and time limits that apply. This notice should not be construed to mean all requests for an administrative hearing or judicial review will be granted or result in the relief sought.

Any party adversely affected by the Commission's final action in this matter may request: 1) reconsideration of the decision by filing a motion for reconsideration with the Director, Division of Records and Reporting within fifteen (15) days of the issuance of this order in the form prescribed by Rule 25-22.060, Florida Administrative Code; or 2) judicial review by the Florida Supreme Court in the case of an electric, gas or telephone utility or the First District Court of Appeal in the case of a water or sewer

ORDER NO. 24190
DOCKET NO. 910002-EG
PAGE 7

utility by filing a notice of appeal with the Director, Division of Records and Reporting and filing a copy of the notice of appeal and the filing fee with the appropriate court. This filing must be completed within thirty (30) days after the issuance of this order, pursuant to Rule 9.110, Florida Rules of Appellate Procedure. The notice of appeal must be in the form specified in Rule 9.900 (a), Florida Rules of Appellate Procedure.

*** NATURAL GAS UTILITIES ***

Issue	CHESAPEAKE UTILITIES CORPORATION					CITY GAS COMPANY				
	Company Position	Pub. Counsel Position	Difference Co. & PC	Staff Position	Difference Co. & Staff	Company Position	Pub. Counsel Position	Difference Co. & PC	Staff Position	Difference Co. & Staff
Prior Period ADJUSTED NET True-Up - Apr'90/Sep'90 (Over)/Under Recovery	(\$21,512)	NA	\$0	(\$21,512)	\$0	\$80,577	NA	\$0	\$80,577	\$0
Current Period ESTIMATED True-up - Oct'90/Mar'91 (Over)/Under Recovery	(\$33,022)	NA	\$0	(\$32,524)	(\$498)	\$18,541	NA	\$0	\$19,939	(\$1,398)
Future Period Projections Estimated Costs Apr'91/Sep'91	\$85,266	NA	\$0	\$85,266	\$0	\$754,760	NA	\$0	\$754,760	\$0
(Over)/Under Recovery Estimated - Oct'90/Mar'91	(\$33,022)	NA	\$0	(\$32,524)	(\$498)	\$18,541	NA	\$0	\$19,939	(\$1,398)
TOTAL to Recover Estimated - Apr'91/Sep'91	\$52,244	NA	\$0	\$52,742	(\$498)	\$773,301	NA	\$0	\$774,699	(\$1,398)

Issue	PEOPLES GAS SYSTEM, INC.					ST JOE NATURAL GAS COMPANY				
	Company Position	Pub. Counsel Position	Difference Co. & PC	Staff Position	Difference Co. & Staff	Company Position	Pub. Counsel Position	Difference Co. & PC	Staff Position	Difference Co. & Staff
Prior Period ADJUSTED NET True-Up - Apr'90/Sep'90 (Over)/Under Recovery	(\$1,146,599)	NA	\$0	(\$1,146,599)	\$0	\$1,140	NA	\$0	\$1,140	\$0
Current Period ESTIMATED True-up - Oct'90/Mar'91 (Over)/Under Recovery	(\$848,268)	NA	\$0	(\$839,307)	(\$8,961)	\$5,057	NA	\$0	\$5,057	\$0
Future Period Projections Estimated Costs Apr'91/Sep'91	\$2,467,394	NA	\$0	\$2,467,394	\$0	\$20,706	NA	\$0	\$20,706	\$0
(Over)/Under Recovery Estimated - Oct'90/Mar'91	(\$848,268)	NA	\$0	(\$839,307)	(\$8,961)	\$5,057	NA	\$0	\$5,057	\$0
TOTAL to Recover Estimated - Apr'91/Sep'91	\$1,619,126	NA	\$0	\$1,628,087	(\$8,961)	\$25,763	NA	\$0	\$25,763	\$0

Conservation Cost Recovery
 Calculation Worksheet
 Page 2 of 5

*** NATURAL GAS UTILITIES ***

WEST FLORIDA NATURAL GAS

Issue	Company Position	Pub. Counsel Position	Difference Co. & PC	Staff Position	Difference Co. & Staff
Prior Period ADJUSTED NET True-Up - Apr'90/Sep'90 (Over)/Under Recovery	(\$83,938)	NA	\$0	(\$83,938)	\$0
Current Period ESTIMATED True-up - Oct'90/Mar'91 (Over)/Under Recovery	(\$103,123)	NA	\$0	(\$102,631)	(\$492)
Future Period Projections Estimated Costs Apr'91/Sep'91	\$195,040	NA	\$0	\$195,040	\$0
(Over)/Under Recovery Estimated - Oct'90/Mar'91	(\$103,123)	NA	\$0	(\$102,631)	(\$492)
TOTAL to Recover Estimated - Apr'91/Sep'91	\$91,917	NA	\$0	\$92,409	(\$492)

ORDER NO. 24190
 DOCKET NO. 910002-EG
 PAGE 9

*** NATURAL GAS UTILITIES ***
 ESTIMATED ECCR CHARGES BY RATE CLASSIFICATION BASED ON TOTAL CONTRIBUTION
 FOR THE PERIOD - APRIL, 1991 / SEPTEMBER, 1991

CHESAPEAKE UTILITIES CORPORATION

Staff Position										
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
<u>RATE CLASS</u>	<u>BILLS</u>	<u>THERM SALES</u>	<u>TOTAL CUSTOMER CHARGE</u>	<u>NON-GAS ENERGY CHARGE</u>	<u>TOTAL (4+5)</u>	<u>TOTAL ESTIMATED ECCR</u>	<u>% SURCHARGE</u>	<u>DOLLARS PER THERM</u>	<u>REVENUE TAX</u>	<u>ADJUSTMENT FACTOR</u>
GS - RESIDENTIAL	38,142	610,507	241,493	261,022	502,515	18,999	3.78%	0.03112	1.01911	0.03171
AC - RESIDENTIAL	839	14,249	5,454	6,080	11,534	436	3.78%	0.03060	1.01911	0.03119
GS - COMMERCIAL	4,530	1,671,918	64,605	415,572	480,177	18,154	3.78%	0.01086	1.01911	0.01107
GS - COMMERCIAL - LV	144	586,588	2,700	84,938	87,638	3,313	3.78%	0.00565	1.01911	0.00576
GS - INDUSTRIAL	180	4,217,543	6,174	306,953	313,127	11,839	3.78%	0.00281	1.01911	0.00286
INTERRUPTIBLE	0	0	0	0	0	0	3.78%	0.00000	1.01911	0.00000
TOTAL	43,835	7,100,805	320,426	1,074,565	1,394,991	52,742	3.78%	0.00743	1.01911	0.00757

CITY GAS COMPANY

Staff Position										
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
<u>RATE CLASS</u>	<u>BILLS</u>	<u>THERM SALES</u>	<u>TOTAL CUSTOMER CHARGE</u>	<u>NON-GAS ENERGY CHARGE</u>	<u>TOTAL (4+5)</u>	<u>TOTAL ESTIMATED ECCR</u>	<u>% SURCHARGE</u>	<u>DOLLARS PER THERM</u>	<u>REVENUE TAX</u>	<u>ADJUSTMENT FACTOR</u>
RS - RESIDENTIAL	457,231	8,400,415	2,719,302	2,955,684	5,674,986	455,174	8.02%	0.05418	1.00376	0.05439
CS - COMMERCIAL	25,965	20,665,026	311,580	3,672,175	3,983,755	319,525	8.02%	0.01546	1.00376	0.01552
INTERRUPTIBLE	0	0	0	0	0	0	8.02%	0.00000	1.00376	0.00000
TOTAL	483,196	29,065,441	3,030,882	6,627,859	9,658,741	774,699	8.02%	0.02665	1.00376	0.02675

ORDER NO. 24190
 DOCKET NO. 910002-EG
 PAGE 10

*** NATURAL GAS UTILITIES ***
ESTIMATED ECCR CHARGES BY RATE CLASSIFICATION BASED ON TOTAL CONTRIBUTION
FOR THE PERIOD - APRIL, 1991 / SEPTEMBER, 1991

PEOPLES GAS SYSTEM, INC.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
STAFF POSITION										
RATE CLASS	BILLS	THERM SALES	TOTAL CUSTOMER CHARGE	NON-GAS ENERGY CHARGE	TOTAL (4+5)	TOTAL ESTIMATED ECCR	% SURCHARGE	DOLLARS PER THERM	REVENUE TAX	ADJUSTMENT FACTOR
RESIDENTIAL	919,430	13,830,000	8,436,010	4,507,750	10,943,760	532,350	4.86%	0.03849	1.00376	0.03864
COMMERCIAL	97,280	21,743,000	1,653,760	5,186,575	8,840,335	332,743	4.86%	0.01530	1.00376	0.01536
COMMERCIAL - LG VOLUME 1	25,630	64,400,000	666,380	11,691,176	12,357,556	601,123	4.86%	0.00933	1.00376	0.00937
COMMERCIAL - LG VOLUME 2	558	25,071,000	41,850	3,285,805	3,327,655	161,871	4.86%	0.00648	1.00376	0.00648
INTERRUPTIBLE	0	0	0	0	0	0	4.86%	0.00000	1.00376	0.00000
TOTAL	1,042,898	125,044,000	8,798,000	24,671,306	33,469,306	1,628,087	4.86%	0.01302	1.00376	0.01307

ST JOE NATURAL GAS COMPANY

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
STAFF POSITION										
RATE CLASS	BILLS	THERM SALES	TOTAL CUSTOMER CHARGE	NON-GAS ENERGY CHARGE	TOTAL (4+5)	TOTAL ESTIMATED ECCR	% SURCHARGE	DOLLARS PER THERM	REVENUE TAX	ADJUSTMENT FACTOR
RESIDENTIAL	15,095	515,369	45,285	10,153	55,438	19,639	35.42%	0.03810	1.01911	0.03883
COMMERCIAL	1,026	39,843	5,130	840	6,070	2,150	35.42%	0.05397	1.01911	0.05500
COMMERCIAL - LG VOLUME	270	129,591	5,400	5,819	11,219	3,974	35.42%	0.03067	1.01911	0.03125
INTERRUPTIBLE	0	0	0	0	0	0	35.42%	0.00000	1.01911	0.00000
INTERRUPTIBLE - LG VOLUM	0	0	0	0	0	0	35.42%	0.00000	1.01911	0.00000
TOTAL	16,391	684,823	55,815	16,912	72,727	25,763	35.42%	0.03762	1.01911	0.03834

*** NATURAL GAS UTILITIES ***
 ESTIMATED ECCR CHARGES BY RATE CLASSIFICATION BASED ON TOTAL CONTRIBUTION
 FOR THE PERIOD - APRIL, 1991 / SEPTEMBER, 1991

WEST FLORIDA NATURAL GAS

Staff Position	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
<u>RATE CLASS</u>	<u>BILLS</u>	<u>THERM SALES</u>	<u>TOTAL CUSTOMER CHARGE</u>	<u>NON-GAS ENERGY CHARGE</u>	<u>TOTAL (4+5)</u>	<u>TOTAL ESTIMATED ECCR</u>	<u>% SURCHARGE</u>	<u>DOLLARS PER THERM</u>	<u>REVENUE TAX</u>	<u>ADJUSTMENT FACTOR</u>	
RESIDENTIAL	129,454	2,513,009	776,724	665,545	1,442,269	48,976	3.40%	0.01949	1.01911	0.01286	
COMMERCIAL	10,898	5,749,875	163,470	743,344	906,814	30,793	3.40%	0.00536	1.01911	0.00546	
INDUSTRIAL	31	7,003,294	22,748	349,465	372,213	12,640	3.40%	0.00160	1.01911	0.00184	
TOTAL	140,383	15,266,178	962,942	1,758,354	2,721,296	92,409	3.40%	0.00605	1.01911	0.00817	

ORDER NO. 24190
 DOCKET NO. 910002-EG
 PAGE 12

500-A

ATTACHMENT B

FLORIDA POWER AND LIGHT COMPANY

FLORIDA POWER CORPORATION

GULF POWER COMPANY

Issue	FLORIDA POWER AND LIGHT COMPANY			FLORIDA POWER CORPORATION			GULF POWER COMPANY		
	Company Position	COMMISSION VOTE	Difference Co. & Vote	Company Position	COMMISSION VOTE	Difference Co. & Vote	Company Position	COMMISSION VOTE	Difference Co. & Vote
Prior Period True-up (Over)/Under Recovery Actual - Apr90/Sep90	\$444,348	\$444,348	\$0	(\$12,374)	(\$12,374)	\$0	(\$197,413)	(\$197,413)	\$0
Current Period Est True-up (Over)/Under Recovery Estimated - Oct90/Mar91	\$5,080,298	\$5,080,298	\$0	\$781,448	\$781,448	\$0	\$30,816	\$30,816	\$0
Future Period Projection Estimated Costs Apr91/Sep91	\$42,025,757	\$42,025,757	\$0	\$28,716,775	\$28,716,775	\$0	\$1,380,330	\$1,380,330	\$0
(Over)/Under Recovery Estimated - Oct90/Mar91	\$5,080,298	\$5,080,298	\$0	\$781,448	\$781,448	\$0	\$30,816	\$30,816	\$0
Factor for Interruptible Sales: nearest .001 cent	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Interruptible Sales (Over)/Under Recovery Estimated - Apr91/Sep91	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
TOTAL to Recover Estimated - Apr91/Sep91	\$47,106,055	\$47,106,055	\$0	\$29,498,223	\$29,498,223	\$0	\$1,411,146	\$1,411,146	\$0
Retail KWH (000) Sales - Apr91/Sep91	35,479,550	35,479,550	0	13,361,830	13,361,830	0	4,334,168	4,334,168	0
Cost/KWH (cents)	0.1327696	0.1327696	0.0000000	0.2207648	0.2207648	0.0000000	0.0325586	0.0325586	0.0000000
Revenue Tax Adjustment Factor	1.01652	1.01652	0.00000	1.01652	1.01652	0.00000	1.01652	1.01652	0.00000
Conservation Adjustment Factor	0.1349829	0.1349829	0.0000000	0.2244119	0.2244119	0.0000000	0.0330965	0.0330965	0.0000000
Conservation Adjustment Factor nearest .001 cent	0.135	0.135	0.000	0.224	0.224	0.000	0.033	0.033	0.000

Revised: 2/22/91

Note: N/A - Not Applicable.

*** ELECTRIC UTILITIES ***

Issue	TAMPA ELECTRIC COMPANY			FLORIDA PUBLIC UTILITIES-Marianna			FLORIDA PUBLIC UTILITIES - Fernandina Beach		
	Company Position	COMMISSION VOTE	Difference Co. & Vote	Company Position	COMMISSION VOTE	Difference Co. & Vote	Company Position	COMMISSION VOTE	Difference Co. & Vote
Prior Period True-up (Over)/Under Recovery Actual - Apr90/Sep90	\$75,974	\$75,974	\$0	\$2,330	\$2,330	\$0	(\$7,900)	(\$7,900)	\$0
Current Period Est True-up (Over)/Under Recovery Estimated - Oct90/Mar91	\$861,455	\$861,455	\$0	\$2,563	\$2,563	\$0	(\$12,068)	(\$12,068)	\$0
Future Period Projection Estimated Costs Apr91/Sep91	\$7,592,189	\$7,592,189	\$0	\$24,600	\$24,600	\$0	\$12,200	\$12,200	\$0
(Over)/Under Recovery Estimated - Oct90/Mar91	\$861,455	\$861,455	\$0	\$2,563	\$2,563	\$0	(\$12,068)	(\$12,068)	\$0
Factor for Interruptible Sales: nearest .001 cent	0.008	0.008	0.000	N/A	N/A	N/A	N/A	N/A	N/A
Interruptible Sales (Over)/Under Recovery Estimated - Apr91/Sep91	(\$82,828)	(\$82,828)	\$0	N/A	N/A	N/A	N/A	N/A	N/A
TOTAL to Recover Estimated - Apr91/Sep91	\$8,370,816	\$8,370,816	\$0	\$27,163	\$27,163	\$0	\$132	\$132	\$0
Retail KWH (000) Sales - Apr91/Sep91	6,106,617	6,106,617	0	129,209	129,209	0	120,361	120,361	0
Cost/KWH (cents)	0.1370778	0.1370778	0.0000000	0.0210225	0.0210225	0.0000000	0.0001097	0.0001097	0.0000000
Revenue Tax Adjustment Factor	1.01652	1.01652	0.00000	1.01652	1.01652	0.00000	1.01652	1.01652	0.00000
Conservation Adjustment Factor	0.1393423	0.1393423	0.0000000	0.0213698	0.0213698	0.0000000	0.0001115	0.0001115	0.0000000
Conservation Adjustment Factor nearest .001 cent	0.139	0.139	0.000	0.021	0.021	0.000	0.000	0.000	0.000

Revised: 02/22/91
Note: N/A - Not Applicable.

ORDER NO. 24190
DOCKET NO. 910002-EG
PAGE 14

500-B